



REGULAR MEETING – BOARD OF ESTIMATE & TAXATION AGENDA

APRIL 6, 2026, 6:30 PM
BY ZOOM VIRTUAL MEETING

To allow public access, anyone may access a meeting by telephone and/or Zoom, or a recording in the City of Norwalk YouTube channel. Specific instructions and links can be found at norwalkct.gov/meetings.



Members of the public may call in to participate. Callers will not be able to see the meeting participants. All participants will be muted upon entering the meeting. To speak, dial *9 on the phone and you will be called on by the host of the meeting during the public comment section. All speakers must state their name and address. Comments must be on a topic on the agenda, and are limited to three minutes. Anyone disrupting the orderly conduct of the meeting, including by using threatening, hateful, or sexually-explicit language, will be removed. Please find the information using the link above.



Members of the public who wish to provide "live comments" may also use the Zoom meeting platform. All participants will be muted upon entering the meeting. To speak, click the "raise your hand indicator" and you will be called by the host of the meeting during the public comment section. All speakers must state their name and address. Comments must be on a topic on the agenda, and are limited to three minutes. Anyone disrupting the orderly conduct of the meeting, including by using threatening, hateful, or sexually-explicit language, will be removed. Please find the information using the link above.



Members of the public who wish to provide public comment are encouraged to submit those via email in advance of the meeting. For these comments to be included into the record, they must be submitted by 12:00 p.m. the day of the meeting. Please email Tom Ellis at tellis@norwalkct.gov with the subject line "Public Comment" to provide written public comment prior to the meeting.

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **ACCEPTANCE OF MINUTES**
 - A. **Regular Meeting: March 2, 2026**
 - B. **Special Meeting: March 3, 2026**
 - C. **Special Meeting: March 4, 2026**
 - D. **Special Meeting: March 5, 2026**
 - E. **Special Meeting: March 9, 2026**
 - F. **Special Meeting: March 11, 2026**
 - G. **Special Meeting: March 23, 2026**

H. Public Hearing: March 25, 2026

IV. **SPECIAL APPROPRIATION AGENDA**

A. TECHNICAL CORRECTION OF THE COMMON COUNCIL ACTION OF MARCH 24, 2026 ITEM VII.A.12

Authorize the Mayor, Barbara C. Smyth, to execute a sole source purchase order on behalf of the Norwalk Police Department for the purchase of (1) one police rescue vehicle for a total not to exceed \$361,000.00 Account #(092-63010-5777-C0858)

B. Authorize a special capital appropriation in the amount of \$361,000.00 to be transferred from the Communications Upgrade Project (account # 092-13610-5777-C0638) to the City's Police Department for the purchase of a new Police Rescue Vehicle (account number # 092-63010-5777-C0858). Approvals for the transfer are required from the Board of Estimate & Taxation, Planning & Zoning Commission, Finance & Claims Committee, and City Council.

V. **TRANSFER AGENDA**

A. Transfer FY2025-2026

VI. **OTHER BUSINESS**

A. Appointment of Auditors to Audit FY 2025-26

B. Contingency Tracker FYE 2026

C. NPS Construction-Monthly Project Update March 2026

VII. **ADDITIONAL INFORMATION**

A. Financial Reports

1. Oak Hills Park Authority Monthly Financial Statements for February 2026

2. Narrative on Tax Collections dated February 2026

3. Monthly Tax Collector's Reports dated February 2026

4. Year-to-date Capital Budget Report - FY 2025-2026

5. Year-to-date Operating Expenditure Report - FY 2025-2026

6. Year-to-date Operating Revenue Report - FY 2025-2026

7. Police, Fire & DPW Wages - FY 2025-2026

8. Year-to-date BOE Operating Expenditure Report - FY 2025-2026

VIII. **ADJOURNMENT**

**CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
REGULAR MEETING MINUTES - MARCH 2, 2026
VIA ZOOM VIRTUAL CONFERENCE**

ATTENDEES: Mayor Barbara C. Smyth, Ed Abrams (Chair), Joseph Andrasko, Kendrick Constant, Troy Jellerette, Artie Kassimis, Anne Yang.

STAFF: Tom Ellis (Director of Management & Budgets), Marsha Elbourne (City Clerk), Vannessa Valadares (Chief of Operations and Public Works), Neil Rennie (Building Management), Jared Schmitt (Chief Financial Officer).

I. CALL TO ORDER

Mr. Abrams called the regular meeting of the Board of Estimate and Taxation to order at approximately 6:30 p.m. on March 2, 2026, via Zoom virtual meeting.

II. ROLL CALL

Ms. Elbourne conducted the roll call. A quorum was confirmed.

III. ACCEPTANCE OF MINUTES

A. Regular Meeting: February 9, 2026

Mr. Kassimis offered the first motion to approve the minutes. Mr. Jellerette noted a correction on page 2 regarding the spelling of “Minister debt presentation” (which actually belonged on the current agenda, not the prior minutes) and a typographical error in the spelling of Mr. Jellerette’s own name on page 1 (one “l” instead of two). Mr. Ellis confirmed both points and noted that the Minister debt item was incorrectly placed in the February minutes. No other changes were proposed.

****MR. KASSIMIS MOVED TO APPROVE THE MINUTES OF THE FEBRUARY 9, 2026, REGULAR MEETING AS PRESENTED WITH THE CORRECTION TO THE SPELLING OF MR. JELLERETTE’S NAME.**

**** MR. JELLERETTE SECONDED THE MOTION.**

****THE MOTION PASSED UNANIMOUSLY. THE MINUTES WERE APPROVED AS CORRECTED.**

IV. SPECIAL APPROPRIATION AGENDA

There were no special appropriation requests on the agenda.

V. TRANSFER AGENDA

A. Transfer FY2025-2026

Mr. Ellis introduced the transfer agenda, beginning on page 13 of the meeting package, and requested that each transfer be considered and voted on individually to expedite discussion.

1. Civic+ software/board applications for charter changes – \$5,500 internal transfer from wages and salaries (not from contingency).

Mr. Ellis explained that Civic+ provides website hosting, meeting minutes and agendas, and other services primarily for the Mayor’s office. This transfer adds board applications specifically related to charter change processes. Ms. Elbourne added that the City already uses Civic+ for multiple services and that bundling additional offerings with the same vendor is cost-effective and logical.

****MR. ABRAMS KASSIMIS MOVED TO APPROVE THE CIVIC+ SOFTWARE TRANSFER OF \$5,500 AS PRESENTED.**

****THE MOTION PASSED UNANIMOUSLY.**

2. Public Works – meal allowance for storm-related emergency work – \$40,000 from contingency.

Mr. Ellis introduced the request, noting recent severe winter storms and the need to feed workers clearing roads, sidewalks, and city/Board of Education properties.

Ms. Valadares provided detailed testimony: the union contract (Local 2405) increased the meal allowance from \$15 to \$20 per eligible six-hour period (specifically at 6 p.m., midnight, and 6 a.m. during emergency shifts). Budgeted amount was approximately \$9,000; year-to-date spending already exceeded \$27,000 (excluding the most recent blizzard), creating an \$18,000+ deficit. Approximately 100 workers are involved during major storms, including DPW laborers, drivers, fleet mechanics, and supervisors. Storms have consistently occurred on weekends, requiring mandatory meal provision under the contract. The \$40,000 request covers the current deficit plus anticipated needs through fiscal year-end and applies to all emergency days (not only snow events).

Ms. Yang inquired whether shifts could be staggered so weekend workers receive compensatory days off during the week, preserving a five-day workweek. Ms. Valadares responded that past attempts to negotiate such changes with the union were unsuccessful, staffing is severely limited (only 67 laborers/drivers compared to 150 twenty years ago), there is no second crew available, and workers perform critical maintenance, MS4 compliance catch-basin cleaning, pothole repairs, tree/shrub work, and permit-related duties on non-storm days, making staggering impractical without reducing service levels.

Mr. Andrasko confirmed the \$40,000 covers the existing deficit, unreported recent storms, and remaining fiscal-year needs.

Mr. Kassimis asked whether non-emergency tasks (e.g., mailbox repair) trigger meal allowances; Ms. Valadares clarified that only emergency work qualifies.

****MR. ABRAMS MOVED TO APPROVE THE PUBLIC WORKS MEAL ALLOWANCE TRANSFER OF \$40,000 FROM CONTINGENCY AS PRESENTED.**

****THE MOTION PASSED UNANIMOUSLY.**

Mr. Rennie presented the request for an additional transfer from contingency to cover third-party contractual services for snow removal at certain municipal sites, including the Police Department parking areas. He described the unique challenges at these locations: the Police Department lot requires small vehicles and frequent maneuvering due to tight quarters and multiple runs to dump snow at DPW; 98 South is a small, confined setup; 3 Belden involves significant internal sidewalk clearing at the Ben Franklin Center site. The vendor, recently selected through a three-year bid process, handles these specialized tasks that exceed the capacity of the City's larger DPW trucks.

Mr. Kassimis confirmed that the line item labeled "other contractual services" refers to a third-party vendor rather than in-house services. Mr. Rennie affirmed this and noted the contract was recently bid for three years.

Mr. Jellerette asked whether billing is based on a per-hour rate or another structure and inquired about the number of hours involved. Mr. Rennie explained that charges are event-based and tied to the size of each snow event (measured in inches of accumulation). Mr. Jellerette pressed for specifics on the Police Department site: the physical size of the lot, duration of plowing per event, and the exact billing mechanism used by the vendor. Mr. Rennie stated he could confirm the exact number of events (14 to date, where an "event" may include multiple returns to the same site during a single storm or across storms), but he did not have immediate access to the per-event breakdown or hourly details and apologized for needing to provide more information.

Mr. Abrams summarized that the \$26,000 figure for the Police Department portion appeared to cover 14 plowing events, resulting in an average of roughly \$1,857 per event (noting the figure seemed closer to \$2,000 per event in some calculations). Mr. Jellerette expressed concern that the documentation was insufficient to approve the transfer at that time and suggested tabling the item until clearer details were available.

Mr. Kassimis asked whether any funds remained in the current budget for "other contractual services." Mr. Rennie confirmed there was an original budget, which had been set by taking the highest of the prior three years' actual expenditures and adding a small percentage buffer. That budgeted amount (\$18,000 for the Police Department portion) had already been exceeded, and the current season's costs had "blown that out of the water."

Mayor Smyth asked about the specific operational challenges at the Police Department parking lot. Mr. Rennie described the process as a continuous "dance": vehicles must be moved in stages, areas cleared, vehicles returned, and the cycle repeated throughout the storm due to the high volume of police vehicles that cannot all be relocated simultaneously. He noted additional complications at mixed-use public parking areas (e.g., near the train station, daily parkers, long-term parkers, and hotel guests), where many vehicles remain in place for extended periods, making complete clearing more difficult and often requiring partial or staged work.

Mr. Abrams acknowledged the legitimate operational difficulties but emphasized the Board's need for precise documentation to support a fact-based decision. He calculated a rough per-event cost (combining the original \$18,000 budget plus the requested \$26,000 across 14 events) of slightly more than \$3,100 per plow-out and asked whether billing is strictly per instance/event, with the fee structure driven by storm size, duration, crew requirements, and additional services (shoveling, salting/sanding). Mr. Rennie confirmed the charges are event-based and influenced by snow accumulation totals, crew size, and whether salting/sanding is required. He attempted to display the vendor agreement and billing detail document during the meeting but encountered technical difficulties pulling it up on his computer or phone and again apologized, promising to provide the full information.

Mr. Abrams asked Mr. Schmitt and Mr. Ellis whether there was any compelling reason the transfer had to be approved at the current meeting rather than at the next regular meeting, once supporting documentation was available. Mr. Schmitt reviewed the account status: original budget of \$74,800; \$40,800 spent to date; approximately \$31,000 encumbered. He noted that delaying approval would allow the account to go negative temporarily, which might require a manual override in the Munis system but was manageable. Mr. Ellis asked Mr. Rennie whether the vendor could wait an additional month for payment. Mr. Rennie indicated he would confirm with the vendor the following morning, noting that costs had remained manageable until the most recent heavy storm month.

Mr. Jellerette sought clarification on Mr. Schmitt's reference to the \$74,800 budget, \$40,800 spent, and \$31,000 encumbered. Mr. Abrams explained that the encumbrance likely covered other items within the same contractual services account beyond just snow plowing. After further discussion, Mr. Kassimis made a motion to table the item.

****MR. KASSIMIS MOVED TO TABLE THE REQUESTED TRANSFER FOR THIRD-PARTY SNOW PLOWING SERVICES UNTIL THE NEXT MEETING WHEN ADDITIONAL DETAIL ON THE ACCOUNT AND BILLING STRUCTURE IS PROVIDED.**

****THE MOTION PASSED UNANIMOUSLY. THE ITEM WAS TABLED UNTIL THE NEXT MEETING.**

Mr. Abrams noted his frustration that a fully fact-based discussion was not possible due to the unavailable documentation and technical issues, while acknowledging that the difficulty was not Mr. Neil Rennie's fault.

Mayor Smyth initially appeared to oppose but clarified her support after a brief delay.

Mr. Rennie asked how the Board preferred to receive the vendor agreement and billing details. Mr. Abrams requested clarity on exactly how bills are derived (per event, per snow accumulation, per crew size deployed). Mr. Schmitt confirmed the team understood the Board's needs and would work with Mr. Rennie to compile and provide the necessary information prior to the next meeting.

VI. OTHER BUSINESS

A. Contingency Tracker FYE 2026

Mr. Ellis provided an update on the contingency account status. He reported that the Board entered the month with \$335,000 remaining in contingency. Following the earlier approval of the \$40,000 transfer for Public Works meal allowances (Ms. Vanessa Valadares's request), the balance stood at \$295,000. He noted that an additional \$40,000 request related to third-party snow plowing at school properties (presented by Mr. Neil Rennie) had been tabled until the next meeting pending further detail. With several months remaining in the fiscal year, Mr. Ellis indicated the current balance of \$295,000 was the standing amount at that point. He referenced historical contingency reports for fiscal years 2024 and 2025 that were included in the meeting package for members' review.

Mr. Jellerette inquired about the City's salt inventory in light of the ongoing winter storms, asking whether supplies were sufficient or if additional purchases would be necessary. Mr. Ellis noted that Ms. Valadares was no longer present but confirmed a prior conversation had occurred regarding alternative funding sources. He invited Mr. Schmitt or Mayor Smyth to address the question.

Mr. Schmitt explained that the City had access to \$10 million in municipal grant and aid funding. He recalled that approximately \$3 million in eligible DPW expenses had already been shifted from various general fund accounts to this grant funding, including salt purchases, as salt is an allowable expense under the grant guidelines. He stated that the administration was continuing this practice and anticipated additional salt needs for the remainder of the current season and going forward. The plan was to fund these additional salt requirements through the municipal grant and aid money rather than through the general fund or contingency account. When asked by Mr. Jellerette for an estimated dollar amount, Mr. Schmitt indicated the current projection for remaining salt needs was approximately \$100,000.

Ms. Yang raised a separate but related concern regarding contingency expenditures for relocation costs associated with property condemnations. She requested a detailed analysis covering the past three years, specifically the total amounts paid by the City for relocation expenses and the amounts successfully recovered from landlords and/or insurance carriers. She expressed the view that these were large ongoing expenditures and that, in her estimation, the City should reasonably expect to recover approximately 90% of such costs through reimbursement, liens, or insurance claims. She emphasized the need to confirm that aggressive pursuit of these recoveries was occurring.

Mr. Abrams acknowledged that this issue had been raised in prior meetings and that actions had been directed previously, but he noted that follow-up reporting had not been consistently returned to the Board. He characterized Ms. Anne Yang's request as legitimate and directed staff to ensure proper follow-up this time.

Mayor Smyth added context, referencing the recent significant condemnation issue at Halstead Apartments as an example of a high-cost case. She stated that she had immediately involved the

City's legal department to pursue recovery aggressively, confirming that liens had been placed on the property as part of the standard process.

Mr. Jellerette asked whether the responsible parties (landlords) were actively fighting reimbursement. Mayor Smyth described them as “tough” negotiators. Mr. Jellerette expressed incredulity that reimbursement would be resisted, noting that displaced tenants would typically file insurance claims for relocation coverage and that, in landlord-owned properties, the City could place a lien to secure repayment.

Ms. Yang reiterated that securing reimbursement (beyond just placing liens) should be treated as a high priority. She proposed that the Board receive a standing monthly status report on all open relocation expense reimbursement cases during every regular meeting until each matter was resolved—either through full or partial recovery or through a formal write-off decision. She observed that the Board had repeatedly asked the same question over multiple years without receiving concrete information on actual recoveries achieved.

Mr. Schmitt confirmed that staff had begun collecting historical data on past condemnation/relocation incidents and was actively working to gather more complete information. He agreed that establishing a solid baseline of historical recovery rates would allow for more meaningful ongoing reporting. He committed to providing whatever data was currently available at the next regular meeting.

Mr. Abrams thanked Mr. Schmitt for the commitment and requested a firm timeline for completing the initial analysis and for establishing the frequency of future reporting (noting Ms. Anne Yang's suggestion of monthly updates but indicating openness to a quarterly alternative if staff recommended it based on volume and complexity of cases).

Mr. Jellerette interjected, thanking Mr. Ellis for previously distributing contingency reports covering the past three years. He reviewed those reports and noted only five total contingency items across 2024 and 2025 fiscal years (three in one year, one in another, and one more recent), arguing that compiling and reporting status on such a limited number of items should not require a full month.

Mr. Abrams stated that he did not wish to debate the matter further, confirmed the request had been clearly made, and emphasized that Mr. Schmitt would return with available information at the next meeting. Mr. Jellerette reiterated that he had requested this information the previous month and wanted it recorded in the minutes for clarity. Mr. Abrams affirmed that the request was noted and that the direction could not be made any clearer.

No formal motion was made or taken on the contingency tracker item itself, as the discussion focused on status updates, salt funding redirection, and the new directive for recurring relocation reimbursement reporting. The \$40,000 school snow plowing request remained tabled from earlier in the agenda.

B. NPS Construction-Monthly Project Update February 2026

No discussion took place on this item.

C. Follow-up discussion as needed — Munistat Debt Presentation

Mr. Ellis reminded the Board that a formal recommendation letter on capital bonding levels must be submitted by the end of March. He referenced the prior Munistat debt presentation by Bill Lindsay and proposed scheduling a special meeting to review last year’s letter, consider the Mayor’s forthcoming capital recommendations (due March 13), and reach consensus on the Board’s recommendation to the City Council and Finance and Claims Committee.

The Board agreed to schedule a special meeting for Monday, March 23, 2026 at 6:30 p.m. to discuss and finalize the capital budget recommendation letter. Mr. Ellis will circulate last year’s letter in advance and prepare a draft based on the discussion for Mr. Abrams to sign by March 31.

D. Follow-up discussion — Update on Condemnation reimbursement

This topic was fully addressed during the contingency tracker discussion (see item VI.A above).

VII. ADDITIONAL INFORMATION

A. Financial Reports

The following reports were included in the meeting package for member review but were not discussed during the meeting:

1. Oak Hills Park Authority Monthly Financial Statements for January 2026
2. Narrative on Tax Collections dated January 2026
3. Monthly Tax Collector’s Reports dated January 2026
4. Year-to-date Capital Budget Report - FY 2025-2026
5. Year-to-date Operating Expenditure Report - FY 2025-2026
6. Year-to-date Operating Revenue Report - FY 2025-2026
7. Police, Fire & DPW Wages - FY 2025-2026
8. Year-to-date BOE Operating Expenditure Report - FY 2025-2026

VIII. ADJOURNMENT

****Mr. KASSIMIS MADE A MOTION TO ADJOURN
THE MOTION PASSED UNANIMOUSLY.

The meeting adjourned at approximately 7:15 PM.

Respectfully Submitted,
Courtney Baldwin
Recording Secretary

**CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
SPECIAL MEETING MINUTES - MARCH 3, 2026
HELD VIA ZOOM VIRTUAL CONFERENCE**

ATTENDEES: Ed Abrams (Chair), Mayor Barbara C. Smyth, Joseph Andrasko, Troy Jellerette, Artie Kassimis, Anne Yang, Kendrick Constant.

STAFF: Lamond Daniels, Mario F. Coppola, Jeff Spahr, Richard McQuaid, Diana Paladino, Stuart Wells, Edward McCabe, Mark Conte, Timothy Reardon, James Walsh, Melissa Evans, Michael Docimo, Sharon Torres, Tom Ellis, Kim Kinsella, Jared Schmitt, Marsha Elbourne (City Clerk).

I. CALL TO ORDER

Mr. Abrams called the meeting to order at 6:30 PM and welcomed everyone to the March 3, 2026, Special Meeting of the Board of Estimate and Taxation. He noted that the meeting was the first of several sessions scheduled for the purpose of reviewing and deliberating on the City's proposed budget.

Mr. Abrams explained that the Board would be meeting multiple times during the week to conduct detailed discussions with City departments regarding their respective budgets. These meetings would allow Board members to review the major financial drivers affecting the City's proposed budget and ask questions regarding departmental needs and expenditures.

Mr. Abrams then asked Ms. Elbourne to conduct the roll call.

II. ROLL CALL

Ms. Elbourne conducted the roll call and confirmed that a quorum was present.

Mr. Abrams began the meeting with housekeeping remarks. He explained that these sessions were intended to allow the Board to have detailed discussions with City staff regarding the proposed budget and its major financial drivers.

He noted that for members of the public listening in, public comment would not be taken during these budget deliberation sessions, as the meetings were structured as working sessions between the Board and City staff. Mr. Abrams stated that a formal public hearing would be held later in the month, during which residents would have an opportunity to provide comments regarding the proposed budget.

Mr. Abrams outlined the structure for the evening's meeting. The Board would begin with opening remarks from Mayor Smyth, followed by a presentation from Mr. Schmitt regarding the primary drivers of the proposed budget. After those remarks, the Board would move into departmental budget discussions.

Mr. Abrams recognized Mayor Smyth for opening remarks.

Mayor Smyth thanked Mr. Abrams and the members of the Board for the time and diligence they bring to the budget review process. She acknowledged that the upcoming meetings would require careful analysis and thoughtful discussion as the Board reviewed the proposed budget and departmental spending.

Mayor Smyth stated that the Board would be meeting with each department over the coming days to review the proposed budget line by line. She noted that the work involved in reviewing the City's finances is challenging and often requires difficult decisions.

She acknowledged that the initial budget numbers were striking and that the proposed budget was not the budget anyone had hoped to present. However, she emphasized that she welcomed the Board's responsibility to carefully review the proposal, scrutinize expenditures, and identify savings wherever possible.

At the same time, Mayor Smyth stressed the importance of balancing cost containment with strategic investments that support the City's long-term financial stability and continued growth. Mayor Smyth outlined several key drivers of the proposed budget.

The first major driver she discussed was healthcare costs, which have increased significantly. She explained that the City must also invest in rebuilding the Internal Service Fund, which covers employee healthcare costs, workers' compensation, and related obligations. Strengthening this fund would help position the City for greater financial stability and predictability in future years while also ensuring that the City maintains a healthy fund balance.

The second driver she discussed involved collective bargaining agreements. She explained that the City negotiated with six unions simultaneously last year, which resulted in several contracts being finalized at the same time. Moving forward, the City plans to stagger contract negotiations so that multiple agreements do not expire simultaneously, allowing for improved financial planning.

The third driver she highlighted was the revaluation phase-in, which is currently in its third year. Mayor Smyth noted that the City is also looking ahead to the next revaluation cycle and expects that property values will reflect a more normalized real estate market. Mayor Smyth also emphasized the importance of growing the City's grand list, noting that increases in assessed value have helped offset tax burdens for residents. She stated that the administration continues to review the City's efficiency study and intends to prioritize investments that will strengthen the City's financial future.

Mayor Smyth concluded her remarks by encouraging the Board to continue asking difficult questions, identifying efficiencies, and working collaboratively with the administration throughout the budget review process.

Mr. Abrams thanked Mayor Smyth and recognized Mr. Schmitt for his presentation.

Mr. Schmitt explained that he had previously shared several of the presentation materials with the Common Council during earlier budget discussions. At that time, the materials did not yet include finalized financial figures. The purpose of the presentation was to provide a clearer understanding of the specific financial drivers behind the proposed budget.

Mr. Schmitt began by reviewing a chart illustrating the largest increases within the proposed budget, noting that approximately a dozen accounts accounted for the majority of the overall increase.

These accounts included employee healthcare costs, Internal Service Fund contributions, and other mandatory financial obligations. Mr. Schmitt emphasized the importance of the Internal Service Fund, which covers employee healthcare costs, workers' compensation, and other related liabilities.

He explained that at the end of the previous fiscal year the Internal Service Fund had a negative balance of approximately \$2 million. Credit rating agencies view the Internal Service Fund as part of the City's overall financial position, and therefore restoring the fund to a positive balance is important to maintaining the City's strong credit rating.

Mr. Schmitt then reviewed a slide showing the specific dollar amounts associated with the largest increases. He explained that the first major category was wages and salaries, which showed a net increase of approximately \$2.9 million, which he described as roughly \$3 million. However, he clarified that the total increase in wages and salaries was actually closer to \$6 million, but the administration had implemented a \$3 million salary lapse to offset part of the increase.

Mr. Schmitt explained that the salary lapse assumes that departments will experience turnover or delays in filling positions during the fiscal year, resulting in savings. He then discussed the remaining major increases, many of which were related to the Internal Service Fund, including employee healthcare costs and workers' compensation obligations.

Mr. Schmitt also discussed increases in debt service, noting that the City has used bond premiums as part of a phased strategy to manage those costs. He explained that when the major drivers were combined, they accounted for nearly all of the increase in the proposed budget. When wages and Internal Service Fund contributions were excluded, the remaining increases totaled approximately \$553,000, representing roughly 0.2 percent of the overall budget.

Mr. Schmitt also reviewed a comparison between the Mayor's proposed budget and the increase approved by the Common Council. The Common Council approved a total budget increase of approximately 7.54 percent, compared to the Mayor's proposed increase of 7.04 percent. Additionally, the Common Council recommended increasing the Board of Education appropriation from 4 percent to approximately 4.91 percent, although that recommendation had not yet been finalized.

Mr. Schmitt then reviewed the projected impact on the median tax bill, comparing projections developed in Spring 2024 with projections under the current proposal. The analysis showed that projected tax bills under the current proposal were higher than earlier projections. For example, the projected median tax bill for District 1 was approximately \$498 higher, representing an increase of approximately 6.24 percent compared to earlier projections.

Mr. Schmitt acknowledged that the increases were significant but noted that the earlier projections had anticipated increases due to the multi-year revaluation phase-in process.

Mr. Abrams thanked Mr. Schmitt for the presentation. He then made a few remarks before moving into the departmental budget reviews. On behalf of all the Board of Estimate and Taxation, he thanked the department heads and their teams for all the hard work they had done to prepare for these budget reviews, noting they were aware of the energy and effort that this required to pull together, and thanked them for all that effort. That said, he needed to be very clear that the majority of the Board of Estimate and Taxation was very uncomfortable with the recommended budget and the caps set by the City Council. He explained that it was not because they did not see the need for the services that were intended to be provided, rather their issue and concern was with the heavy burden that this budget put upon the taxpayers of Norwalk. Asking taxpayers to absorb tax increases in the range of 11 to almost 18 percent, on top of the increases they had absorbed over the last two years and would be required to absorb next year in the final year of the phase-in, was something that they really should avoid. He noted they understood statements like this would cause concern among various constituents who would advocate for investments in the services they believed needed to be funded. He then requested each department to provide an alternate budget scenario that reduces their plan spend by 10% and lay out the impact & risks associated with these reductions.

III. BOARD OF ESTIMATE & TAXATION - BUDGET DELIBERATIONS

A. Mayor/Chief of Staff

Mr. Ellis moved to the Chief of Staff budget, noting it encompasses City Clerk, communications, customer service, and related areas. Starting with the Chief of Staff section and scrolling to the total, he highlighted an increase of just under \$87,000 year over year, or 7.1%, with most in salaries. For fiscal 2026 actuals, he pointed out significant salary savings in communications due to not hiring a webmaster yet, though close to doing so. He returned to the top and turned it over to Mr. Daniels.

Mr. Daniels reviewed the budget with overall changes primarily personnel-related, including normal step progressions. Discussions with the City Clerk and others tied mostly to IT services, Civic Plus, and software expenses, which are high but under statutory requirements for public notices and reports. He offered to respond to questions on line items.

Ms. Yang noted that 10 years ago, there was no Chief of Staff position, and the department is now \$1.3 million. She asked if, looking at all they do, they could come in flat year over year. Mr. Daniels responded that by his review of the current budget, as ordinance employees, they are entitled to NASA steps and increases, a driver with step increases reflected in the budget. That

line item also includes front desk reception (admin two), executive assistant, and FOIA coordinator, plus a bump from two others receiving severance.

Ms. Yang stepped back to Mr. Ellis, suggesting the department grew with positions from other departments like the Mayor's. She asked to identify within the department what was new or changed. Ms. Yang noted the \$1.3 million that did not exist 10 years ago for Chief of Staff was partly in other departments, seeking the baseline.

Mr. Ellis knew the webmaster position was a new addition a few years ago, with Customer Service Center longstanding. The reorg happened a couple years before his arrival. He noted always having a City Clerk as a mandated position, and communications longstanding. In terms of new headcount, webmaster is the only recent approval in the last 3-4 years, asking if that addressed her question.

Ms. Yang clarified asking if items comprising the \$1.3 million were in other departments. Mr. Abrams helped clarify, asking what of current Chief of Staff expense is net new versus existing but in other departments, like City Clerk likely existing elsewhere. When saying the department grew to \$1.3 million, really City Clerk expense was historically budgeted but in different lines.

Mr. Jellerette followed up, thanking Mr. Daniels for past work running departments under budget. Following Ms. Yang, he asked if anything in the budget could be reduced.

Mr. Daniels noted six years' experience with the process and reviewing the Chief of Staff budget. They looked at potentially decreasing public notices (line 5231), which are pricey, learning they may not need to publicize everything as formerly practiced, seeing significant reduction possible. Software expenses are pricey, with Civic Plus for uploads and FOIA management system a new purchase to digitize/modernize per efficiency study encouraging away from paper.

Mr. Daniels offered a deeper dive, addressing Ms. Yang's point with historical examples like assistant to the mayor becoming Chief of Staff under reorg, positions existing with changed titles, supporting Mr. Ellis and Mr. Schmitt to review Chief of Staff origins.

Mr. Ellis noted that the agenda for the evening included General Government, encompassing the Mayor, Chief of Staff, Corporation Counsel, and others, followed by the Fire Department and Police Department. He shared his screen to walk through the column headers and assessments.

Mr. Ellis explained the column headers: the first column indicates the division and department; the second is the account number; the third is a brief description of the account; followed by actuals for fiscal years 2024 and 2025 for historical context; fiscal 2026 approved and revised budgets; actuals as of February 26; encumbrances, described as open purchase orders similar to uncashed checks; remaining balance for the year; fiscal 2027 request from departments; the request versus the revised budget from last year, noting that salary calculations are handled by the budget team based on steps and negotiated increases; and the percentage increase. On the far right, the CFO/Mayor adjustments, differences, and percentages.

For the Mayor's department total, Mr. Ellis highlighted a \$196,000 request, just under \$7,000 above the fiscal 2026 revised budget, or a 3.5% increase, primarily in salaries due to cost of living increases, with other lines remaining flat. He discussed the salary adjustment line, recalling last year's 10% lapse across salary lines to challenge departments to come in under budget, equating to about \$1,800 for the Mayor's office.

Mr. Jellerette questioned the actual of \$200,000 exceeding the revised budget of \$178,000. Mr. Ellis explained it was due to the severance payment for the previous Mayor for unused sick and vacation time, with plans to cover it through transfers from other salary accounts with vacancies, such as the webmaster in communications and the strategy and policy position.

Mr. Jellerette clarified if "severance" implied layoff. Mr. Ellis noted it was a departure payout. Mr. Abrams described it as owed compensation. Mr. Coppola, Corporation Counsel, explained that per collective bargaining agreements and for ordinance employees following NASA benefits, retirees receive unused sick time up to 90 days, unused vacation, and one day per year served as severance, typically paid within 30 days of leaving.

Mr. Abrams sought clarification on the salary adjustment, noting FY26 reductions and FY27 restorations. Mr. Ellis explained a different approach for FY27 with a lump sum salary lapse near contingency at the bottom of accounts, not allocated to departments, for cleaner accounting, though it skews percentages.

B. Strategy and Policy

Mr. Ellis moved to Strategy and Policy, noting an 11.3% increase but significant savings due to a recent hire not spending all salary funds. He mentioned transfers reducing the revised budget, such as from other contractual services for Civic Plus modules.

Mr. Abrams inquired about the training and education expense. Mr. Daniels explained it included the citywide language line for real-time translation, national equity index scoring, ADA compliance training, and handling hostile residents, with plans to continue periodic trainings.

Mr. Jellerette noted the \$7,200 request with zero actuals and suggested starting in July of the new fiscal year. Mr. Daniels indicated the new hire was getting footing and was open to considering it. Mr. Schmitt noted efforts to avoid rollovers, preferring funds go to fund balance. Mr. Abrams suggested considering options between rollover or fund balance. Mr. Jellerette emphasized reviewing actuals and potential unspent funds.

C. Corporation Counsel

Mr. Ellis introduced Corporation Counsel with Mr. Coppola and Mr. Spahr. Mr. Coppola described the budget as straightforward for a small department handling complex issues, smaller than comparable cities, managing with limited resources and outside professionals. He noted contractual wages, increases in Westlaw due to AI addition, and professional services covering outside counsel, experts, and revaluation appeals costs, reduced but potentially needing more if cases go to trial.

Mr. Schmitt highlighted the \$87,500 increase mostly in salaries, praising departments for reductions in flexible lines.

Ms. Yang asked if the budget allocated for selling excess assets like Fallow Street to alleviate budget issues. Mr. Coppola noted a limited list of properties, always seeking revenue opportunities, with Fallow Street valued roughly at \$250,000 as a single lot or \$500,000 if subdivided, but challenges with septic, ledge, elevations, no sewer hookup, and need for deed restriction against religious use to avoid RLUIPA issues. He estimated 6 months to a year timeline, including RFP for broker and zoning for subdivision. Mr. Abrams suggested tabling for departmental budget review, noting relevance to revenue sources but respecting time.

Mr. Abrams asked about other professional services split between outside counsel and experts. Mr. Coppola estimated 50-50, fluctuating with litigation needs, noting his retainer from professional services saves on salary, with minimal increases over five years.

Mr. Jellerette asked about Lockwood property purchase. Mr. Schmitt confirmed it was bought. Mr. Abrams redirected as off-topic.

Mr. Coppola offered to discuss properties further individually.

D. Town Clerk

Mr. Ellis introduced Town Clerk with Mr. McQuaid. He noted a 6.1% increase, primarily \$36,000 of \$47,000 in salaries, with a part-time salaries bump. He recalled a long-term disability case requiring backfill, now resolved.

Mr. McQuaid confirmed resolution and challenges filling spots. He highlighted uncertain election costs due to state mandates without funding, and his staff's average 14-year tenure.

E. Registrar

Mr. Ellis jumped to Registrar of Voters with Ms. Paladino and Mr. Wells, noting previous contingency requests for early voting now incorporated based on trends. He explained the increase from approved to revised budgets.

Ms. Paladino prepared comments with Mr. Wells, incorporating 14-day state-mandated early voting costs for supplies, staffing, training, primary, and potential audit. She noted the legislative session likely maintaining the requirement, budgeting responsibly assuming 14 days plus 6 for primary. Despite expansions, they previously sought special appropriations but now incorporate based on data. She emphasized unfunded mandates, small grant insufficient for 20+ days, efforts to minimize staffing without compliance gaps, and considering virtual training.

Mr. Wells added unknowns like cybersecurity from international events potentially requiring more police or security, citizenship checks without lists or guidance, and higher voter turnout for governor's election around 30,000.

Mr. Andrasko questioned wages and salary temporary line, noting lumpiness. Mr. Wells explained it covered poll workers including early voting. Ms. Paladino detailed concerns with

new tabulators, centralized system, and protocol omitting envelopes requiring new ballot log and signature, necessitating more training and staffing. Mr. Wells noted potential savings on Election Day without envelopes but uncertainty on new processes.

Ms. Yang questioned the fiscal 2027 request of \$690,000 versus CFO/Mayor \$927,000. Mr. Ellis clarified the original request predated including early voting trends. Ms. Yang suggested early voting might reduce Election Day staffing, observing low voter turnout but high workers, recalling historical volunteers. She calculated \$50 per vote, suggesting consolidation, fewer polling spots, City Hall voting, and League of Women Voters volunteers. Mr. Wells clarified the budget covered the entire department, not just elections, and \$50 per vote for lowest turnout year.

Ms. Yang emphasized absolute dollars exceeding other departments for limited events in the digital age. Mr. Wells noted 25 early voting days plus two election days. Mr. Abrams framed as optimizing staffing by voter volume across days, marking as open item for efficiencies. Ms. Paladino agreed to review, noting long hours, chain of command, bipartisan requirements, and exploring civic service stipends. She emphasized compliance, success, districts, polling locations per charter, police presence, and unfunded tabulator maintenance.

F. Fire

Mr. Ellis introduced Fire Department with Chief McCabe, Assistant Chief Conti, and Mr. Reardon. He noted a \$25.1 million recommendation, \$1.7 million or 7.4% increase, including a headcount ask.

Chief McCabe explained most budget for contractual wages, with variances from clerical cleanup like closing or splitting lines. Examples included moving shipping costs, new IT hardware line at \$10,000, breaking up uniforms and PPE, and promotional exams every three years increasing training.

Mr. Jellerette asked total firefighters. Chief McCabe stated 151 sworn, increased by one last year for rescue company. Mr. Jellerette asked retirements. Chief McCabe averaged three per year. Mr. Jellerette asked equipment adequacy. Chief McCabe affirmed protective gear, hose, tools in good shape.

Mr. Schmitt noted post-Mayor's budget discussions reconciled anomalies from chief transition, removing three proposed training captains tied to delayed Station 4 renovation, reducing training increase to 3.6% and total to 5.6%, about \$674,000 less, pending benefits impact. Mr. Abrams marked fire budget as open item for reconciliation.

Mr. Jellerette asked impact of new apartment buildings. Chief McCabe explained modifications like maneuverable ladder trucks, larger hose for high-rises, but stress from call volume increases like EMS, gas, smoke odors, up significantly last five years. Mr. Ellis noted inspectors busy during construction for code compliance and builder communication.

Mr. Abrams asked final questions. None.

G. Police

Mr. Ellis introduced Police with Chief Walsh and Mr. Docimo. He noted a \$32.2 million recommendation, \$1.6 million or 5.4% increase.

Chief Walsh overviewed: request minus Board of Education security overtime and contractual increases \$2,000 less; \$2.1 million in-kind to Board of Education; six items over 10% increase; 11 increases, 10 decreases; 87.1% salary-related; overtime 12.76% of salaries below neighbors; 4% line items increased. Calls rose from 48,000 in 2001 to 83,000 in 2024 and 79,000 in 2025 at same staffing. Goal to add school resource officers to trim security overtime. Only new initiative \$82,000 translation service in Axon body cams, in 90-day test.

Mr. Abrams asked force size. Chief Walsh stated 183 sworn, 35 civilians including dispatch for police/fire, administration, records.

Mr. Jellerette asked comparison last three years. Chief Walsh steady at 183 since 2022. Mr. Jellerette asked retirements/resignations. Chief Walsh 4-6 annually. Mr. Jellerette asked equipment adequacy. Chief Walsh affirmed, recent upgrades like firearms, 65 new officers in four years equipped and trained.

Mr. Jellerette asked removing \$2.1 million Board of Education support impact. Mr. Docimo clarified \$686,000 security overtime plus \$1.4 million contractual increases; removing yields flat or \$2,000 under; removing all four items 7.5-7.8% under, with limited controllable increases. Police funded security last three years via efficiencies/rollovers, now requested in budget.

Mr. Abrams asked vehicle costs FY27 vs FY26. Chief Walsh noted handled in capital, recent fleet intake reducing request. Mr. Abrams clarified past operating expenses for technology. Mr. Docimo explained major purchases/upfits in capital; past redirects for dash cams/modems from operational; no significant budgeted here, would redirect/transfer if needed; maintenance in special services.

Mr. Constant questioned wages/salary premium line lumpiness. Chief Walsh explained shift differentials (11% midnights, 9% 3-11 PM) and holidays rise with salaries from retroactive/contractual increases.

Mr. Jellerette confirmed training/protection/equipment comfort. Chief Walsh affirmed, choices for best training, annual third-department recertification with 60 hours including de-escalation, implicit bias, car stops, wellness.

Mr. Kassimis asked calls doubling 2020-2025, critical headcount point. Chief Walsh prioritized more school resource officers to geographically place, reducing rotations/security overtime, major priority.

H. Personnel

Mr. Ellis noted Sharon Torres on another call, jumping to Personnel (Human Resources) with her permission. He highlighted \$920,000 total, \$69,000 or 8.2% increase, \$48,000 in salaries, \$3,400 in training/education.

Ms. Torres presented her first budget, reviewing department four months, desiring initiatives but understanding crunch, requesting basic cost of living to maintain current operations, no upgrades/changes/capital.

Mr. Abrams asked wages/salary regular increase due to full staffing. Ms. Torres clarified not fully staffed, reposting benefits manager/specialist role without luck, needing manager-level, hoping by July 1st, no savings anticipated; if longer, overtime likely.

Mr. Abrams asked applicant pool. Ms. Torres averaged 15-20, insufficient; reviewed priors without qualified candidates.

Mr. Abrams questioned employee wellness awards increase. Ms. Torres explained initiatives like holiday events for engagement/morale, taken from other lines previously; planned health/wellness activities, open enrollment education with incentives, free benefits like library cards, on-site events for DPW/garages, Excel/computer classes for career growth.

Mr. Jellerette asked if common line item. Mr. Schmitt clarified for HR. Mr. Abrams confirmed citywide employees. Ms. Torres affirmed 700 people included.

IV. ADJOURNMENT

Mr. Abrams thanked department heads, coordinating requests through Mr. Schmitt and Mr. Ellis, appreciating effort, budget knowledge, question responses for taxpayer spending. He asked Mr. Schmitt or Mayor Smyth for closing remarks.

Mr. Schmitt clarified 10% savings recommendation, seeking off-limits areas like pension contribution reduction or staffing, noting \$82 million city salaries, fixed costs like debt service/benefits/contracts limiting options, dramatic hits elsewhere if untouched.

Mr. Abrams responded ask for 10% departmental budgets with risks, open to creative solutions not risking AAA rating.

Mr. Kassimis recalled Board of Education self-insured healthcare, asking option. Mr. Schmitt noted exploring self-insured/high-deductible, schools' high-deductible increases higher than HMO; market unpredictable; self-insurance requires internal service fund increase for fluctuations, short-term costlier but explorable.

Mayor Smyth added insurance experience, Connecticut Partnership Plan solid for city, national increases; Board of Education Cigna over 18%, riskier.

Ms. Yang commented on 10%, original emphasis on revenue via grand list; phase-in set four-year budget toward 4% increase, no surprise; controllable increases, self-made crisis; 3-4% in mind annually; elegant top-line solutions.

Mr. Schmitt welcomed grand list suggestions/discussions.

Ms. Yang recommended independent committee with departments, Common Council, finance, BET, valuation experts/volunteers; 80-20 rule for real estate; example 127 Fallow Street, 1.56 acres owned since 2014, \$580,000 in 2008, now ~\$1 million; sell reduces debt \$1 million (\$40,000 savings), adds to rolls (\$25,000), \$60,000 annual savings; sell quickly in six months.

Mayor Smyth agreed, discussing with law department, challenges per Mr. Coppola, 12-month process but instructed action; continue addressing; some self-made but 14% health increase surprise not anticipated in phase-in; proper internal service funding would help, agreeing Mr. Schmitt's approach. Thanked Mr. Schmitt, Mr. Ellis, Ms. Groves, finance staff for work; thanked departments for best efforts; tough but continue discussions to help taxpayers.

Mr. Abrams agreed, challenge to explore options aggressively, no commitments yet but look at decisions benefiting city.

Mr. Ellis noted tomorrow Board of Education first, then Economic and Community Development (planning/zoning, code enforcement, PMP, Arts/Historical Commissions), hour each.

Mr. Abrams noted potential 7 PM business meeting, might start then listen to recording, confirm morning.

Mr. Andrasko asked documents shared in advance. Mr. Ellis confirmed, checking BET mail group receipt; Mr. Andrasko no; Mr. Ellis to send individually to Gmail until BET email, including screen shares; others confirmed receipt; apologized. Mr. Andrasko thanked.

Mr. Abrams asked anything else before motion to adjourn.

**** MR. KASSIMIS MOVED TO ADJOURN.**

****THE MOTION PASSED. THE MEETING WAS ADJOURNED.**

The meeting adjourned at approximately 8:50 PM.

Respectfully Submitted,
Courtney Baldwin
Recording Secretary

**CITY OF NORWALK
BOARD OF ESTIMATE & TAXATION
SPECIAL MEETING MINUTES - MARCH 4, 2026
VIA ZOOM VIRTUAL CONFERENCE**

ATTENDEES: Artie Kassimis, Mayor Smyth, Kendrick Constant, Troy Jellerette, Anne Yang, Joseph Andrasko.

OTHERS: Dr. Alexandra Estrella, Lunda Asmani, Lamond Daniels, Ralph Valenzisi, Sandra Faioes, Jay Habansky, James Travers, Garrett Bolella, Steven Kleppin, Alexis Cherichetti, William Ireland, Sabrina Godeski, David Westmoreland, Jared Schmitt, Kimberlee Kinsella, Ed Abrams, and Tom Ellis.

I. CALL TO ORDER

Mr. Kassimis called the meeting to order at 6:30 PM and noted that he was filling in for Chairman Ed Abrams who could not attend that evening. Mr. Kassimis asked that everyone be nice to him in his role as acting chair.

II. ROLL CALL

Ms. Elbourne conducted the roll call and a quorum was established. Mr. Kassimis stated that Mr. Andrasko would log in at 6:45 PM from his email. Mayor Smyth made brief opening remarks noting that this was night two of budget review with the departments, that the season was difficult, and that the Board of Estimate & Taxation was focused on hearing from departments and asking questions.

III. BOARD OF ESTIMATE & TAXATION - BUDGET DELIBERATIONS

A. Board of Education

Mr. Ellis introduced the presentation for the Board of Education and stated that only two areas would be covered that night, starting with the Board of Education. Mr. Ellis noted that Dr. Estrella, Mr. Asmani, and others were present. Ms. Estrella began by thanking the Board of Estimate & Taxation, Mayor Smyth, and the community at large for joining the presentation of the FY26-27 tentatively approved operating budget. Ms. Estrella stated that this is a maintenance budget whose focus has been to preserve the systems and structures that have proven to yield the progress seen thus far in student achievement and the great things happening across the organization. Ms. Estrella explained that the budget is designed to sustain the momentum and continue improving the outcomes of the students. Ms. Estrella reminded the board that over the past five years, with the strategic plan and the efficiency study conducted in collaboration with the city, the district has seen sustained and continuous progress across all academic areas for the scholars. Ms. Estrella highlighted a near 93 percent graduation rate, increases for multilingual learners and students receiving special education services with close to 10 percent gains in the number of those students graduating, progress in reducing chronic absenteeism, and establishing social-emotional learning practices in the organization. Ms. Estrella noted that the state had

invited the district multiple times this year to present at the state level on how these positive outcomes were attained. Ms. Estrella stated that in order to continue operationalizing and systematizing these practices, continued funding is required to enable the district to do that.

Ms. Estrella described the process used to establish the budget, including collaboration with the mayor's team alongside the Board of Education's team to look at needs within the organization and overarching needs for the system at large. Ms. Estrella noted community opportunities to solicit feedback from families through surveys, town halls, workshops, budget presentations, and listening conversations that occurred alongside board members and other constituents. Ms. Estrella stated that this enabled the district to gather information to align with things already known to be working and to keep in mind what parents felt was essential to continue. Ms. Estrella identified elements beyond the district's control, including special education costs, healthcare costs, and limitations around grant acquisition, with the number of grants obtained over several years having been diminished or sunseting in some cases, and the ability to attain additional grants becoming more difficult because of the strings attached to many federal grants. Ms. Estrella emphasized that a community's success is driven by the success of its schools, particularly because the district is responsible for ensuring that students thrive and their success will ensure that the city and the city's future thrive as they become the leaders of tomorrow. Ms. Estrella asked the board to keep in mind the importance of sustaining a strong educational system so that Norwalk remains strong. Ms. Estrella then turned the presentation over to Mr. Asmani to provide more in-depth insight on the budget and the drivers that have led to the request of around a 6.5 percent increase for the overarching budget.

Mr. Asmani thanked Ms. Estrella and confirmed that the board members had received a copy of the budget book distributed in December or January after the Board of Education approved the tentatively approved budget. Mr. Asmani noted that the book is also available online via a QR code and contains an introduction similar to Ms. Estrella's remarks, an organizational section on public school funding, a financial section with line-item detail, five years of general fund line-item history including three years of actuals, the current budget, and the proposed budget, five years of line-item detail for the grant fund and the food services fund, an informational section on service of children, public school academic achievements, enrollment projections, and a four-year summary of staffing changes broken down by position titles, department, and funding source (locally funded versus grant funded). Mr. Asmani stated that the district remains available to answer any follow-up questions that may arise while reviewing the book. Mr. Asmani provided a snapshot that student enrollment is just over 11,000 students as of October 1, highlighted recent openings such as the South Norwalk school, and noted ongoing success across the district. Mr. Asmani described the budget development cycle, which mirrors the city's cycle and begins in September by reviewing the prior year-end close once books are finalized and auditors have completed their work. Mr. Asmani explained that in November central departments submit requests for transportation, curriculum, education, operations, and support services; enrollment is reviewed; the superintendent makes adjustments in December and January; the tentatively approved budget is presented to the Board of Education in January; and the budget is then submitted to the city. Mr. Asmani noted that the district is already beginning the student-based budgeting process with principals using enrollment projections and the mayor's or council's recommended funding level. Mr. Asmani reviewed efficiencies implemented since the

2022 efficiency study in human resources, operations, technology, curriculum and instruction, student support systems, and workforce pathways development.

Mr. Asmani presented slides on academic achievements, including the district performance index for English language arts, math, and science, benchmarking Norwalk against cities with populations over 70,000 that share similar demographics. Mr. Asmani pointed out that Norwalk ranks ahead of all other districts in this cohort on the district performance index and on percent of target achieved for English language arts and math. Mr. Asmani also highlighted the five-year cohort graduation rate, which increased from 85.6 percent in 2020 to 92.6 percent in the most recent data, outperforming the state average. Mr. Asmani noted that while the district is not yet at 100 percent, the progress is significant.

Ms. Faioes addressed the grants landscape, stating that after COVID and the cessation of ARPA funds, and under the current administration, fewer grant opportunities are available. Ms. Faioes explained that grants previously represented 35 percent of overall funding and now represent approximately 12 percent. Ms. Faioes noted hesitation around available grants due to fine print requiring collaboration with entities such as Homeland Security and confirmed that many prior grants have sunset while entitlement grants from the state continue. Ms. Faioes stated that philanthropic partners face similar challenges.

Mr. Asmani displayed the grants summary showing funding decreasing from \$43 million in 2023 to \$35 million in the current budget. Mr. Asmani explained that reductions eliminate some programs while others must be absorbed into the local budget, creating additional pressure on tax-supported resources. Mr. Kassimis asked whether grant-funded programs are eliminated or moved to a different status and whether outside staff were hired specifically for grants. Ms. Faioes responded that it depends on the grant: some staff return to prior school positions when grants sunset, while others are absorbed if the grant terms require continuation of the program. Ms. Faioes gave examples of the behavior health grant leading to program elimination and the marine biology grant requiring absorption. Mr. Asmani added that the Magnet School Assistance Program is an example where existing employees were reassigned and positions will be eliminated upon sunset, with seniority-based bumping occurring. Ms. Estrella noted that many grants are designed for initial launch with the expectation that successful practices will be sustained locally.

Mr. Jellerette asked about the large ESSER grants and other federal funding shown on the chart, specifically why amounts such as the \$11 million in federal grants are no longer available and whether this is tied to the current administration. Mr. Asmani explained that ESSER grants were one-time COVID-related funds phased out prior to the current administration. Ms. Faioes confirmed no direct cuts yet to Title grants but noted flat funding or slight declines in IDEA and Title I, along with a lack of new competitive grant opportunities. Mr. Jellerette requested the specific dollar amount of federal funding being lost for next year's budget due to administration policies. Ms. Faioes referenced the overall drop from 35 percent to 12 percent of the budget offset by grants. Mr. Asmani offered to calculate a precise forecast, noting that some grants such as the \$15 million Magnet School Assistance Program are multi-year reimbursement grants drawn down based on actual spending and cannot be accelerated. Ms. Estrella clarified that the \$15 million Magnet grant was awarded prior to the current administration. Mr. Jellerette asked

whether the remaining balance of the \$15 million Magnet School Assistance Program could be drawn down at the Board of Education's discretion. Mr. Asmani and Ms. Faioes explained that these are reimbursement grants: money is spent first, quarterly filings are submitted for eligible expenses, and reimbursement is received; drawdowns cannot be accelerated and must align with the five-year grant term.

Mr. Jellerette followed up by asking if the Board of Education is seeing any issues with the current administration regarding federal money coming in or not. Ms. Faioes and Ms. Estrella both confirmed yes. Mr. Jellerette asked where the federal grants were listed in past years and whether any decline would appear for the next calendar year. Ms. Faioes and Mr. Asmani explained that the chart shows current year only and that some grants carry over multiple years, with the Magnet grant as an example of drawdown based on spending. Mr. Jellerette pressed again for the exact dollar amount being lost from the federal government for next year's budget due to administration policies. Mr. Asmani stated that he would get that number. Ms. Yang asked whether the unpredictable nature of grants could be addressed by projecting them over the next five years to identify potential shortfalls such as a \$6 million or \$10 million hole, showing a waterfall of expiring grants along with hopes for replacement grants. Ms. Estrella and Mr. Asmani acknowledged the request and indicated that the district would follow up with a five-year projection.

Mr. Jellerette returned to the topic and asked if the Board of Education had to come up with a number off the top of their head for how much money they are losing from the federal government for next year's budget due to the administration. Ms. Faioes referenced the offset between the previous 35 percent and current 12 percent. Mr. Asmani reiterated that they could calculate a forecast because some grants carry over into next year. Mr. Jellerette asked again whether the Board of Education is seeing any decline for the next calendar year from the federal government and their policies. Ms. Faioes and Mr. Asmani confirmed they would provide the specific numbers. Ms. Yang reiterated the need for the five-year projection to understand risks of large holes in future budgets. Mr. Asmani confirmed that the district would provide the requested grant projections and calculations as follow-up. The discussion on the Board of Education concluded with Mr. Asmani confirming that the district would provide the requested grant projections and calculations as follow-up.

B. Economic and Community Development

Mr. Ellis introduced the Economic and Community Development section, noting that Mr. Habansky was presenting for the first time. Mr. Ellis explained that he and Mr. Schmitt had met with Mr. Habansky earlier that afternoon to review the budget and presentation process. Mr. Ellis stated that the recommended budget for Economic and Community Development for FY 2027 totals just under \$6.4 million. This represents an increase of approximately \$400,000, or 6.7 percent, over the previous year's revised budget. He noted that some line items were down while others were up for various reasons. Mr. Ellis highlighted that the salaries line showed a significant percentage increase, primarily due to two years of contractual raises and steps. He further explained that a 1 percent salary challenge totaling \$439,000 for the entire division had been placed in the Chief's section rather than allocated across departments, resulting in a net increase of \$44,000 for that area. Mr. Ellis added that the city was again applying a salary lapse this year as a citywide lump sum rather than distributing it to individual divisions.

Mr. Habansky requested that the agenda order be adjusted slightly so that Code Enforcement could present immediately after him to accommodate directors' schedules. Both Mr. Kassimis and Mr. Ellis approved the change.

Mr. Habansky introduced himself as the Chief of Economic and Community Development. He shared that he has 20 years of experience in long-range municipal planning in Connecticut and has served as a graduate-level adjunct lecturer in real estate development for the past six years. Mr. Habansky stated that the departments reporting to him include Business Development and Tourism, Transportation, Mobility and Parking, Planning and Zoning, and Code Enforcement. He expressed that he has been highly impressed by the dedication and talent of the directors leading these departments and stated that he is proud of the work they do every day.

Regarding his own budget, Mr. Habansky noted there were very few changes from the prior year. He explained that several adjustments were made to better reflect how his office plans to utilize the funds. Specifically, the Training and Education line was reduced from \$2,500 to \$500. The Business Expenses line was increased from \$1,250 to \$1,750, and the Seminars and Conference Fees line was increased from \$500 to \$1,000. Mr. Habansky also stated that the Salary Premium line of \$1,700 and the Retro Wage Adjustments line of \$3,300 were eliminated because they were not anticipated to be needed in FY 2027. He emphasized that his office operates very lean, does not intentionally draw down unused funds at year-end, and returns savings to the city when possible.

Mr. Habansky acknowledged the challenging budget cycle and expressed appreciation for the difficult work facing the Board of Estimate & Taxation. He offered to answer any questions and stated he would provide follow-up information promptly if needed. Mr. Kassimis thanked Mr. Habansky for his presentation.

C. Transportation, Mobility and Parking

Mr. Ellis summarized the recommended budget for Transportation, Mobility and Parking, noting a total of just over \$2 million. This represents an increase of \$182,000, or just under 10 percent year over year. He explained that the salary line appears inflated at 18.3 percent due to a clerical oversight in the prior year: a mid-year approved hire (approximately \$125,000–\$130,000) had not been built into last year's revised budget. Mr. Ellis clarified that the true increase is closer to 9–10 percent and that the error was not Mr. Travers' fault. He then turned the presentation over to Mr. Travers, with Mr. Bolella also present.

Mr. Travers thanked the board and acknowledged the difficult budget year. He highlighted two key points: the Parking Authority will contribute \$480,000 next year to cover portions of city salaries (including his own, the Assistant Parking Director's, and engineers supporting the team), and the department has reinvested \$6 million of parking revenue over the past five years to repair city assets that had previously been neglected. Mr. Travers noted that the department is responsible for safety across 279 miles of roadway (259 city miles and 20 state miles) and plays a major role in the experience of drivers, pedestrians, cyclists, and transit users.

Mr. Travers then reviewed the department's strategic reductions across multiple line items while maintaining essential services. Postage was reduced 61 percent to \$500 by shifting to hand

delivery of project notifications. Printing and duplication were cut 33 percent by using fewer and lower-quality images at public events. Typing services were moved into the Bike Walk Commission event category. Memberships and dues were reduced 16.7 percent to only required items such as CDL licenses and the International Municipal Signal Association. Advertising was reduced 49.5 percent while still meeting grant requirements. Other professional services were reduced 13 percent. Traffic lights were reduced 25 percent. Other repair and maintenance were reduced 12.7 percent after negotiating contracts with Econolite and Myovision and expanding the city's fiber network ring (originally for traffic signals) to support the fire department, police department, and library branches, generating additional IT savings. Training and education were reduced 13.3 percent. Business expense was reduced 20 percent. Travel was reduced 33 percent. Machinery and rental were reduced 7.4 percent. Conference fees were reduced 6.7 percent. Office supplies were reduced 10 percent. Electrical supplies for streetlight illumination were reduced 20 percent. Traffic-related expenses were reduced 25 percent. Consumable tools for the traffic signal division were reduced 20 percent. Traffic signal supplies were reduced 25 percent. Security systems (primarily police overtime at work sites) remained unchanged. Special events for the Bike Walk Commission (safety and education) were reduced 20 percent.

Mr. Travers noted that tariffs on steel and aluminum have dramatically increased the cost of new traffic signals (now approaching \$1 million per intersection), leading the department to shift toward roundabouts instead. He cited three upcoming roundabout projects: in front of the Sono School, at Richards and West Cedar, and at Gregory and 5th. He also reported strong safety results: a 27.93 percent reduction in overall crashes and a 14.6 percent reduction in pedestrian-involved crashes from 2024 to 2025. In addition, the department secured just over \$13 million in grants during calendar year 2025.

Mr. Jellerette asked about the feasibility of a roundabout at the five-point intersection on East Avenue near St. Paul's Church and the green. Mr. Travers replied that the intersection is challenging due to its multiple approaches but is not off the table; funding for a corridor study from Eversley to Cannon was secured last year, and a consultant will be engaged this year for community meetings and design in coordination with the DOT Exit 16 project. Mr. Jellerette then asked whether additional savings could be identified in the budget. Mr. Travers committed to reviewing it again but stated that he and Mr. Bolella had already conducted a thorough review and that the budget is essentially bare bones.

Ms. Yang asked about anticipated grant totals for 2026 and 2027 and whether the Parking Authority could contribute more than the current \$480,000 to the operating budget. Mr. Travers explained that grants are multi-year and project-specific and that exact future amounts cannot be projected because they depend on available opportunities, but the department pursues every grant possible. He noted that the department is extremely lean, with only one project manager supporting all grants, and that losing that position would halt progress. Mr. Travers agreed to provide year-to-date grant figures and to explore additional contribution from the Parking Authority. Mr. Schmitt confirmed that discussions are already underway for an additional \$50,000 from the Parking Authority for special events staffing. Ms. Yang asked whether another \$100,000 could be requested. Mr. Travers agreed to ask. Ms. Yang reiterated her request for the grant numbers through the current period. Mr. Travers confirmed he would provide them.

Mr. Kassimis thanked Mr. Travers and Mr. Bolella for their presentation. Mr. Travers thanked the board.

D. Planning and Zoning

Mr. Ellis introduced the Planning and Zoning section and stated that the recommended budget totals \$1.8 million. This represents an increase of \$143,000, or approximately 9 percent year over year, with salaries rising just under 10 percent or \$36,000. He noted a handful of other variances and turned the presentation over to Mr. Kleppin and Ms. Cherichetti.

Mr. Kleppin began by stating that most increases are items the department is bound to and that no significant new spending had been proposed. He reported that the department is likely to eliminate or significantly reduce the outside consulting line for website hosting, blog posts, and event promotion. He explained that Miranda Creative (previously the Snyder Group) had handled this work and that the \$52,058 line item for other professional services, which has been in the budget since approximately 2020 or 2021, may be removed entirely. Mr. Kleppin noted that conversations are ongoing with Jen McMurr to transition to cheaper alternatives or the city website, and that this change should result in meaningful savings once finalized in the coming month. He added that other line items with high percentage increases are small in actual dollar value and that the department remains largely static elsewhere.

Mr. Kleppin observed that while large projects have slowed, several approved ones are still moving forward, including the Merit 7 retrofit of two commercial office buildings to residential use, the 200 Connecticut Avenue partial office-to-residential conversion, and two additional significant projects expected in the next month or so. He stated that the current pace feels manageable and should allow the department to avoid simply reacting to deadlines.

Mr. Kassimis asked whether any BET members had questions. Ms. Yang asked what annual revenue Planning and Zoning generates. Mr. Kleppin replied that the fees are not significant compared with the Building Department but confirmed that updating the fee schedule is number four on his priority list. He stated that it has been three or four years since the last review and that he plans to examine what comparable municipalities are charging to ensure consistency. Mr. Ellis interjected with current revenue figures. He reported that through early February of the current fiscal year the department had collected \$237,000 against a \$200,000 target. He noted that 2024 revenue was \$294,000 and 2025 revenue was \$299,000. Mr. Ellis confirmed that the proposed target for next year is \$300,000, which is consistent with the last two full fiscal years. Mr. Kassimis thanked Mr. Ellis for the information and asked whether there were any additional questions. There were none.

E. Code Enforcement

Mr. Ellis introduced the Code Enforcement section and noted that Mr. Ireland's total budget is relatively stable, with most of the increase coming from the salaries line for a total of \$72,000 or 5.8 percent. Mr. Ireland greeted the board and thanked them for their efforts to keep taxes at a low level. He reported that projected revenue for the year is \$4.2 million and that through the end of February the department had collected approximately \$3.6 million. He stated that the remaining \$600,000 needed between March and June should be reached easily. Mr. Ireland noted that inspections at the high school are proceeding on schedule despite the weather. He reported

that permit issuance has picked up again after a slowdown in December, January, and part of February. He highlighted several major projects currently underway or upcoming, including the Meadow Gardens apartments, the Water Street apartment hotel, and the Norwalk Hospital addition, which is expected to include a 10-story tower with demolition and construction beginning in 2027.

Mr. Ireland stated that his staffing remains essentially the same and that he continues to operate efficiently compared with other towns of similar size, with three building inspectors, one electrical inspector, and one plumbing inspector. He noted that as apartment construction has slowed, the need for part-time inspectors has decreased and that he has already eliminated three part-time positions. He emphasized that he always returns unused funds to the city and prefers not to request additional money unless absolutely necessary.

Mr. Jellerette asked about last year's revenue, and Mr. Ireland confirmed it was \$4.4 million. Mr. Jellerette observed that the slight decrease is due to large apartment projects being multi-year endeavors. Mr. Ireland agreed and listed several ongoing projects including 467 West Avenue by Toll Brothers, Chestnut Street, Belden Avenue, and the Milligan project on the old Pathmark site. He also described the hospital project in more detail, noting that two older towers will be demolished and that construction may include work on Stevens Street with a possible overhead bridge.

Ms. Yang praised the Code Enforcement department, stating that it punches well above its weight in terms of impact on the city, outward-facing professionalism, and revenue generation. She noted that the inspectors have long tenures and emphasized the importance of succession planning as Mr. Ireland may eventually retire. She highlighted that the department's budget is \$1.3 million this year compared with \$1.1 million in 2023 and that Mr. Ireland has proposed only a 4 percent increase, which she described as very good compared with most other departments. Mr. Ireland thanked Ms. Yang and added that Mr. Habansky had been instrumental in bringing the new online permitting system to the city. He stated that the system will streamline operations and commended Mr. Habansky for the initiative. Mr. Ellis and Mayor Smyth both agreed, noting that Mr. Habansky's prior experience with online permitting was a key factor in his hiring and that the system is expected to go live incrementally beginning this summer. Mayor Smyth added that the project came in 50 percent under budget.

Ms. Yang asked Mr. Habansky to review the department's fee schedule to ensure fees are competitive and harmonized with other towns. Mr. Habansky agreed and stated that it is best practice to review comparable cities every three years. Mr. Ireland confirmed that he already tracks fees and that Norwalk is currently one of the higher ones in Fairfield County, slightly above Stamford on building permit fees. Mr. Habansky stated that he would work with Code Enforcement, Planning and Zoning, and other licensing departments on a citywide review. Mr. Kassimis thanked Mr. Ireland for his presentation.

F. Business Development

No discussion occurred on this item during the meeting.

G. Historical Commission

Mr. Ellis introduced the Historical Commission section and noted that the recommended budget totals \$365,000, a decrease of \$13,000 or approximately 3 percent, with most of the reduction in the buildings line. He turned the presentation over to Mr. Westmoreland and Mr. Hempstead.

Mr. Westmoreland explained that for the past several years the Historical Commission and its volunteers have managed the city-owned historic buildings at Mill Hill, the museum by City Hall, and the buildings in Matthews Park. He stated that the commission has handled maintenance calls, repairs, renovations, and programming in addition to supporting the nonprofit organizations that operate the sites. Mr. Westmoreland reported that the city is now stepping up to assume responsibility for these buildings through Facilities Management, which will relieve volunteers of tasks such as roof repairs, electrical work, and other building management duties that are no longer sustainable on a volunteer basis. He noted that the Lockwood-Matthews Mansion in particular has received state-of-the-art mechanical systems over the past two years and that professional management is now required.

Mr. Hempstead added that the mansion had been closed for two and a half years during major upgrades required by grants. He explained that the new heat pump system, burglar alarms, camera system, fire alarms, and sprinkler system represent significant ongoing maintenance costs the commission never faced before. He also mentioned that electricity rates have risen 60 percent since the upgrades were planned, making year-round operation more expensive. Mr. Hempstead thanked the city for its support during the transition and stated that the Historical Commission views itself as an important community asset that generates positive publicity and tourism.

Mayor Smyth expressed appreciation for the progress on transferring building management responsibilities to the city's Facilities and Guardian teams. She asked the Board of Estimate & Taxation to remain open-minded during the upcoming Facilities presentation the following night, noting that professional management is the right approach.

Mr. Habansky commended the Historical Commission under the leadership of Mr. Westmoreland and Mr. Hempstead. He stated that the volume of work performed by these volunteers to preserve the city's historical and cultural assets is remarkable and that the commission's efforts contribute significantly to tourism and the city's integrated economic development strategy.

Mr. Jellerette asked for clarification on the \$266,000 public art inventory request that had been mentioned earlier. Ms. Godeski explained that the project includes professional valuation of the city's collection, including one of the largest WPA mural collections in the nation. She noted that while the WPA murals cannot be sold, most other pieces can be, and the inventory will support insurance purposes, repair prioritization, display decisions, and long-term asset management. Mr. Westmoreland added that the city collection contains approximately 800 paintings, many of significant value, with some WPA murals being priceless. He confirmed that none of the art is currently insured except for a few sculptures.

Ms. Yang suggested that the commission first conduct a cursory review of the 800 pieces to prioritize valuation, applying an 80-20 rule so that professional evaluators focus only on the highest-value items and potentially reduce the cost from \$266,000 to around \$60,000. Mr.

Westmoreland agreed that many pieces have little or no value and stated that the commission would prioritize accordingly. He noted that some painted scenes of Norwalk on old saws are probably not worth evaluating professionally.

Mr. Schmitt reminded the board that the discussion had shifted to a capital item and that there would be a separate opportunity to address capital expenditures later in the process.

Mr. Kassimis thanked Mr. Westmoreland and Mr. Hempstead for their presentation and for the important volunteer work they perform for the city.

H. Arts Commission

Mr. Ellis stated that the Board would next review the Arts Commission and Business Development and Tourism sections, both presented by Ms. Godeski. He noted that the Arts Commission budget totals \$33,000 with a zero percent increase. For Business Development and Tourism, the recommended budget is \$508,000, a decrease of \$60,000 or 11 percent from the prior year.

Ms. Godeski began with the Arts Commission. She reported that the only change was an increase of \$100 in the Membership and Dues line due to a fee increase from the statewide arts commission organization. The Other Professional Services line was reduced after the completion of consultant work for the new cultural district logo. A small amount was reallocated to Business Expenses to support increased educational and outreach activities. Ms. Godeski noted that the new Arts and Cultural Plan had just been approved that evening. The overall Arts Commission budget remained flat.

Ms. Godeski then addressed Business Development and Tourism. She explained that the salary line reflects the continuation of the Business Development Manager position, which is being retitled Assistant Director of Business Development and Tourism. This position has taken on substantially expanded duties, including support for small businesses and entrepreneurs, execution of small business programs, and administration of a new \$1 million Storefront Improvement Fund grant. Ms. Godeski informed the board that she will be on maternity leave for four months later in the year and that retaining this position is critical for continuity. The Special Events Coordinator position is not included in the operating budget. Instead, \$50,000 will be contributed by the Parking Authority toward that role. A small modification will be requested to reduce the advertising line by \$24,514 to cover the balance of the Assistant Director salary. This advertising reduction is feasible because in-house staff will now perform much of the marketing work previously outsourced to consultants. The Security Systems line was decreased as the department had been over-budgeting for police and EMS overtime related to events.

Mr. Jellerette thanked Ms. Godeski and commented that he wished all departments came in with budgets like this.

Ms. Yang inquired about capital expenditure requests. Ms. Godeski replied that approximately \$200,000 is requested for special events and \$150,000 for the Small Business Main Streets program. On the Arts Commission side, requests include \$27,000 for signage and \$266,000 for a public art inventory and valuation project. Ms. Yang asked for more information on the \$266,000

art inventory and later requested that the department return at a future meeting with a presentation on the department's expenses, successes, and return on investment for its roughly half-million-dollar annual budget. Ms. Godeski agreed and explained that the art inventory includes professional valuation of the city's collection, including one of the largest WPA mural collections in the nation. She noted this information would be valuable for the city's bond rating and asset management.

Mayor Smyth confirmed that the public art inventory request had been made for approximately six years and remained unfunded until now. Mr. Habansky expressed enthusiasm for presenting metrics and success stories for the department, highlighting the significant workload managed by a very small team.

Mr. Kassimis thanked Ms. Godeski for her presentation. Ms. Godeski noted that the department has remained flat or below flat for the past three budget cycles.

Mr. Westmoreland commented that he is familiar with the collection and that most pieces are of significant value, although somewhere well under 100 may be of little or no value. Mr. Westmoreland noted that a collection of painted scenes of Norwalk on old saws is probably not worth much and that professional evaluation could be prioritized accordingly.

I. Redevelopment Agency

No discussion occurred on this item during the meeting.

J. Parking Authority

No discussion occurred on this item during the meeting.

IV. ADJOURNMENT

****MAYOR SMYTH MOVED TO ADJOURN THE MEETING.
**THE MOTION PASSED UNANIMOUSLY. THE MEETING WAS
ADJOURNED.**

The meeting adjourned at approximately 9 PM.

**Respectfully Submitted,
Courtney Baldwin
Recording Secretary**

Public Comment

From Tony Bacigalupo <tonybacigalupo@gmail.com>

Date Wed 03/04/2026 3:01 PM

To Ellis, Tom <TEllis@norwalkct.gov>

You don't often get email from tonybacigalupo@gmail.com. [Learn why this is important](#)

CAUTION: EXTERNAL Email: Don't open links or attachments from untrusted senders

Hi Tom,

Thanks as always for your service! I'm submitting a comment to the Board of Estimate & Taxation regarding today's meeting on the budget.

My name is Tony Bacigalupo. I live at 515 West Avenue in District A.

Over the past year, I have seen smiling faces I've met people who have just recently moved into the city. I've learned about and patronized local small businesses in town. And I've celebrated this city alongside thousands of my fellow citizens.

I did all of these things at the public events produced by Norwalk's Office of Business Development and Tourism. The SoNo Saturday Markets, the Earth Day Festival, the Halloween Nightmarket, and so many more.

I watched firsthand as that team—Sabrina, Anna, and Alex—labored to plan, promote, coordinate, pitch tents, work with vendors, answer questions, and stick around hours afterward picking up trash in the dark and the cold.

They overachieve for such a small team. Their work achieves impact across multiple metrics:

1. Local businesses get a rare opportunity to get in front of fellow citizens to sell their wares but also to simply show folks that they exist
2. It gives people from outside Norwalk an excuse to visit and patronize our local businesses
3. Citizens and visitors alike get to experience a positive and impressive experience with Norwalk and its people
4. Families and children get special, free entertainment
5. Local musicians and other artists get a chance to share their craft

In short, they provide a massive ROI to the city for the work they do.

As the budget currently stands, they will have to cut their tiny, already overworked team down.

That means potentially less of these programs we've come to know and love, right at a time when we need them the most.

To fully fund them would require a negligible portion of the city's budget—and it will make future budget conversations easier, because we'll have more tax revenue.

This is an easy win. Give these folks the funds they need to keep doing what they're doing so well, for everyone's sake.

Thanks for your time.

Tony Bacigalupo
Chairman of DTC District A
Chair of the Sustainability Task Force's Health & Happiness Committee
Sustainable Streets leadership team

**CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
SPECIAL MEETING MINUTES - MARCH 5, 2026
VIA ZOOM VIRTUAL CONFERENCE**

ATTENDEES: Ed Abrams, Mayor Barbara C. Smyth, Joseph Andrasko, Kendrick Constant, Troy Jellerette, Anne Yang

OTHERS: Lamond Daniels, Deanna D'Amore, Karla Rodriguez-Alicea, David Walenczyk, Sherelle Harris, Keenan McMahon, Jazmin Principe, Vanessa Valadares, Kimberlee Kinsella, Neil Rennie, Glendaly Padilla, Marsha Elbourne, Jared Schmitt, Tom Ellis, Robert Stowers, Ken Hughes.

I. CALL TO ORDER

Mr. Abrams called the meeting to order and welcomed everyone to the March 5th special meeting of the Board of Estimate and Taxation for continued reviews of the Department of Budget. Mr. Abrams noted a housekeeping item for anyone from the general public that there is no public commentary during these budget reviews and that there will be the opportunity for full public commentary during the public hearing on March 25th.

II. ROLL CALL

Ms. Elbourne called the roll and a quorum was achieved.

III. BOARD OF ESTIMATE & TAXATION – BUDGET DELIBERATIONS

A. Community Services

Mr. Ellis stated that tonight the Board was starting with Community Services. Mr. Daniels provided open remarks, thanking the Chair and noting that he was appearing in his former role in a department that is very dear to him, as he had come to the city as its first Chief of Community Services.

Mr. Daniels introduced the team, including Ms. D'Amore, who is the Health Director, Ms. Harris, and for the first time to the Board, Ms. McMahon, the city's new Director of Human Services, as well as Mr. Walenczyk, the Division Director of Youth Services.

Mr. Daniels highlighted the overall changes in the year's budget, which related to personnel costs across the divisions, including contractual adjustments, position adjustments, existing staffing levels, and a few targeted reductions. Ms. McMahon presented the requested FY27 budget highlights for the Human Services Division, excluding wages and salary line items.

Ms. McMahon reported a total three-hundred-dollar increase for the early childhood program category across all non-wages and salary line items, no increases requested at all for the fair rent category across the non-wages and salary line items, a total decrease of one thousand five hundred dollars for the human services category across the non-wages and salary line items due

to more accurate reclassification of expenses in membership and dues, training and education, and IT software, and a total decrease of three thousand seventy-two dollars for the youth services category across the non-wages and salary line items. Mr. Schmitt confirmed there were no headcount changes in any of these departments.

Ms. Yang requested a walk-through of headcount by each group. Ms. McMahon reported a total of eighteen staff members within the Human Services Division, including herself, with one staff member in early childhood and, technically, two staff members in fair rent. Mr. Daniels clarified that in fair rent it is one full-time fair rent coordinator and a part-time ADA coordinator. Ms. McMahon noted that one particular employee, Jasmine Principe, is the executive assistant for the Community Services Department but her salary and wages are within the fair rent category. Mr. Schmitt advised that all headcount detail is contained in the line-by-line detail previously sent to the Board. Ms. Yang confirmed she was referring to the large budget book and inquired whether it was available for pickup. Mr. Schmitt confirmed it was available online. Mr. Abrams requested that the link be sent to the BET. Mr. Ellis explained that the initial document with line-item detail for expenses, revenues, and headcount had been sent and that a final version was being prepared for distribution the following day.

Ms. Yang requested that, for subsequent meetings, each department be sectioned out with its spreadsheet so the Board would receive one consolidated email per department. Mr. Abrams sought clarification on the fair rent line item 218, confirming it reflected funding for the two full-time employees and the part-time ADA coordinator. Ms. Yang asked whether the part-time person is fully loaded with benefits and requested a better multiplier for the actual costs to the city in light of contract negotiations so the true dollar amount of every headcount could be understood. Mr. Schmitt confirmed the request was for overall compensation including benefits and that the figure would be a calculated estimate.

Mr. Jellerette asked Mr. Ellis to scroll to the bottom of the spreadsheet to show the percentage increase for the whole unit. Mr. Ellis confirmed the five-point-two percent increase. Mr. Jellerette asked whether Mr. Daniels saw room for additional relief for the taxpayers. Mr. Daniels stated that the department would look for further reductions, including shared resources with IT and possible delays on certain library activities. Mr. Abrams reminded all BET members and department heads of the outstanding request for each citywide department to provide an alternative showing a ten percent reduction at the total department level, along with associated risks and impacts.

Mr. Walencyk highlighted that the Youth Services Division receives approximately ninety-five thousand dollars annually in state grants through DCF, of which about sixty-two thousand dollars is used to offset and subsidize salaries, thereby reducing the burden on taxpayers. Ms. Yang commended the point and expressed hope that all departments would highlight revenues that offset costs and address projections in the current uncertain federal funding environment. Ms. Yang inquired whether the open position previously held by Margaret Sweeb as Fair Housing Officer remained vacant. Mr. Daniels clarified that the position falls under a separate fair housing department outside the Community Services umbrella but that it had been filled. Mr. Ellis added that the matter is grant-funded and would be covered the following Wednesday.

Mr. Andrasko sought clarification on what was meant by the ten percent reduction, asking whether it applied to the eleven million dollar proposed spend for FY27 or only to the five hundred fifty thousand dollar increase. Mr. Abrams confirmed it referred to the eleven million dollar total and clarified that the reduction need not be applied line by line; Mr. Daniels should review across all departments under his purview and return with a recommendation outlining risks and impacts. Mr. Abrams emphasized that the request was not a mandate but an exploration to understand impacts and risks and to promote consistent fiscal review across departments.

Mr. Ellis then moved to Mr. Daniels' area of Chief of Community Services. Mr. Daniels explained that the grants to outside agencies reflect the city's targeted support for several community partners, including operating expenses for the Norwalk Senior Center, the required local five-hundred-thousand-dollar federal match for the Head Start program administered through the Connecticut Institute, funding for the mayor's summer youth program, the statutory municipal agent for the elderly contract with FCA for case management services to low-income seniors, and the closing two-year contract with Mid-Fairfield to increase mental health services for children in Norwalk. Ms. Yang asked whether the six-hundred-thousand-dollar grant to the Norwalk Transit District was included in the one-point-five-million-dollar line. Mr. Daniels confirmed it was accounted for elsewhere.

Mr. Constant asked whether there were areas where Mr. Daniels felt the funds were essential and could not be cut without breaking services. Mr. Daniels replied that the department would perform the requested exercise and return with clear impacts.

Mr. Abrams reiterated that the ten percent reduction request was not a directive but an exploration to understand risks and drive consistency. Mr. Walenczyk responded to Mr. Constant, noting that the Youth Services Division had struggled with hiring and had been understaffed for much of the prior year, which had impacted operations and likely contributed to coming in under budget.

B. Health

Ms. D'Amore reviewed the Health Administration budget. She noted a wage increase as well as several proposed reductions in areas such as membership and dues, advertising, telephone expenses, and mileage.

She explained that the machinery, equipment, and rental line reflects an increase based on projections derived from current fiscal year spending trends. However, she stated that the department would continue reviewing that line item to determine whether savings could be achieved.

Ms. D'Amore also discussed the insurance premium line, which has been used to provide additional support for the WIC program.

She explained that the Norwalk Health Department administers the WIC program locally but operates under a subcontract with Optimus Health Care, a community health center that holds the primary regional contract with the Connecticut Department of Public Health. In previous years,

Norwalk held a direct contract with the state to administer the program but now operates under this subcontracting model.

Ms. D'Amore emphasized that maintaining the WIC program in Norwalk is important because it provides services to approximately 1,400 families in the community. Due to rising personnel costs, including union wage increases and employee health benefits, the City has provided additional financial support to ensure the continued operation of the program despite limited grant funding.

Ms. D'Amore noted that the Health Administration division includes seven full-time staff members and one part-time staff member.

Mr. Abrams asked if there were any questions related to the Health Administration section. There were none.

Building Maintenance

Ms. D'Amore then referenced the Building Maintenance portion of the budget, noting that the request had been prepared by Mr. Neil Rennie and his team. She asked if Mr. Rennie wished to highlight anything related to that portion of the budget.

Mr. Rennie indicated that the building maintenance costs were consistent with other city buildings and would be reviewed when the broader facilities budget was discussed.

Mr. Ellis added that the building maintenance section reflects the standard contractual costs associated with operating the Health Department facility, including utilities such as electric, water, and gas, as well as building maintenance services and Guardian staff allocations. He noted that the costs for the Health Department building actually showed a slight decrease of approximately \$800 year over year, while continuing to provide the same level of services and materials required for building maintenance.

Mr. Abrams acknowledged the explanation and indicated that the Board would move forward with the next section.

Environmental Health and Housing

Ms. D'Amore reviewed the Environmental Health and Housing division, which includes eight full-time staff members and one part-time staff member.

She explained that the proposed budget includes reductions in certain overtime and part-time wage lines due to staffing changes, including the hiring of a newer employee with lower associated wages.

Ms. D'Amore also noted a reduction in the messenger and delivery services line, which is used to transport specimens to laboratories for testing.

She explained that the department had previously planned to implement an on-call system where staff would be paid to be available on weekends. However, the department has decided instead

that the Assistant Director of Health and the Director of Health will cover on-call responsibilities, resulting in savings.

Ms. D'Amore also highlighted that Environmental Health is one of the divisions that generates revenue for the City through various licenses and permits, including those related to food service establishments, septic systems, body care services, body art establishments, and salons. These fees are established in coordination with the Board of Health and the Common Council.

Mr. Andrasko asked about the decrease shown in the other grants and contributions line and whether the change reflected the expiration of a grant.

Ms. D'Amore initially explained that the line item referenced funding for relocation services, which had historically been budgeted at \$50,000 annually. She noted that the current year's revised budget reflected costs associated with the Halstead relocation, which required an approved transfer from the City's contingency account. The proposed budget for the upcoming fiscal year returns the allocation to the original \$50,000 level.

Mr. Ellis clarified that Mr. Andrasko may have been referring to a different line item reflecting historical grant contributions.

Ms. D'Amore confirmed that the funding previously shown in that line item had been reallocated to the eviction services line, following a prior request from the Board of Estimate and Taxation to make the line items more reflective of the actual expenditures.

Mr. Andrasko thanked Ms. D'Amore for the clarification.

Weights and Measures

Ms. D'Amore then reviewed the Weights and Measures division, which consists of one full-time staff member.

She explained that the City is required to maintain a Sealer of Weights and Measures to verify that commercial measuring devices such as scales and fuel meters are accurate.

Ms. D'Amore noted that the increase in this section of the budget reflects contractual wage increases and longevity payments.

Mr. Abrams acknowledged the explanation.

Community Health (Medical and Education)

Ms. D'Amore next reviewed the Medical and Education section, which the department refers to as Community Health.

She explained that the increases in this section relate to contractual wage increases for the two full-time staff members assigned to this division, while all other line items remain generally unchanged.

Health Laboratory

Ms. D'Amore reviewed the Health Laboratory section, which includes one part-time staff member. She noted that the slight decrease in wages reflects a newer hire with lower salary costs.

Mr. Abrams asked why the City does not completely outsource laboratory services.

Ms. D'Amore explained that the department previously operated a fully licensed clinical and environmental laboratory with a full-time lab director. However, the City has since transitioned to outsourcing most laboratory testing to the Connecticut Department of Public Health laboratory, which now performs the majority of specimen testing at no cost.

She noted that while the City no longer operates its own independent laboratory, a staff member is still required to collect samples, package and ship specimens, assist with clinical programs, maintain rainfall data, and process tick samples sent to the Connecticut Agricultural Experiment Station.

Mr. Abrams thanked Ms. D'Amore for the explanation.

Preventable Diseases

Ms. D'Amore then reviewed the Preventable Diseases division. She explained that the increases in this section relate primarily to contractual wage increases for full-time staff, while the department has reduced part-time staffing as part of cost-saving efforts.

She noted that the division includes three full-time staff members and three part-time staff members, including the department's contracted medical director.

Ms. D'Amore also highlighted reductions in mileage expenses and a modest increase in the uniforms and cleaning line, which reflects annual contractual increases associated with the department's uniform service agreement.

Ms. D'Amore concluded by stating that those items covered the Health Department's budget request.

C. Library

Mr. Ellis reviewed Library 1, Library 2, and Library 3, noting the total library ten percent increase for administration and programs, and turned the presentation over to Ms. Harris.

Ms. Harris presented her requests, beginning with account 5140 for part-time payroll. Ms. Harris explained that part-time staff have not had raises since 2012 and librarians even prior to that, while custodians received increases to meet minimum wage. Ms. Harris expressed gratitude for the one hundred thousand dollars added to the budget.

Mr. Abrams asked for the headcount, and Ms. Harris reported nineteen full-time staff with four open positions currently being filled and forty-three part-time staff. Ms. Harris continued to account 5258 for programming, noting a request of twenty thousand dollars across five departments and receipt of seventeen thousand dollars.

Ms. Yang inquired about a previous year when money was given for raises for hourly staff. Ms. Harris confirmed it was denied, and thanked Ms. Yang for her advocacy during the last budget cycle.

Mr. Jellerette followed up on the forty-three part-time positions, asking if the number has been stable or if there are difficulties filling spots. Ms. Harris confirmed there are openings, having lost three staff members, and that part-time librarians and assistants are being advertised for, noting that pay is well under market rate in Connecticut. Mr. Abrams requested data on attrition rates for full-time and part-time staff over the last three years. Ms. Harris moved to account 5392 for the book budget, noting the twenty-five percent increase granted for e-content.

Mr. Constant inquired whether digital books are a one-time or ongoing cost. Ms. Harris explained it depends on the format and platform. Mayor Smyth asked how many online books were purchased last year and anticipated with this request, and whether the library can stay current with new releases. Ms. Harris agreed to provide the statistics.

Mr. Jellerette asked if the library card population is growing. Ms. Harris confirmed it is growing. Mr. Jellerette shared an observation from the new Norwalk High School tour regarding the media room having few books. Ms. Harris noted that younger generations prefer technology but younger children and elderly still favor physical books.

Mr. Abrams asked whether the Library has maximized revenue opportunities across programming and services while remaining a free public library. Ms. Harris acknowledged the question and stated the Library would explore additional revenue sources such as grants while maintaining free access. Mr. Ellis noted that maintenance for the two libraries would be covered under building-related lines with Mr. Rennie.

D. Youth Services

No discussion occurred on this item beyond the coverage already provided under Community Services.

E. Human Relations

No discussion occurred on this item.

F. Department of Public Works

Mr. Ellis moved to the Department of Public Works. Ms. Valadares provided opening remarks covering all Public Works divisions. She introduced the staff present, including Mr. Stowers, Mr. Torre, Mr. Hughes, and Mr. Rennie online. Ms. Valadares acknowledged the city's fiscal challenges while outlining the department's own pressures, including the impact of the new 2405 union contract on wages and benefits, rising service demands from residents, sharply increased utility costs beyond expected levels, and the absence of mid-year transfers that had been relied upon in prior years. She emphasized that the figures presented represent the department's actual needs.

Ms. Valadares presented on Operations, identifying solid waste and recycling collection and disposal as the largest operating cost. She detailed the new collection system implemented in July after a consultant review following expiration of the prior contract, including elimination of commercial service, standardized carts, and removal of the opt-out option to improve efficiency. Ms. Valadares explained broader industry challenges such as the lack of local landfills, closing incinerators, and collapsed recycling markets that have turned recycling from a revenue source

into an expense. She reported seventy-one full-time employees with three vacancies and no new headcount requests. Mr. Constant inquired about line items including wages and salary premiums (which had doubled due to new contractual rates and additional premium-time needs) and the “transferred to other funds” line for sewer charges on City buildings. Mr. Ellis and Ms. Valadares provided clarification. Mr. Jellerette asked about recycling revenue and bottle deposit programs. Ms. Valadares noted ongoing exploration of additional revenue opportunities while maintaining free recycling for residents.

Ms. Valadares briefly addressed Engineering, noting a flat budget except for the request for summer interns at eighteen to nineteen dollars per hour to support capital projects and inspections. She urged funding for this program as cost-effective labor.

G. Recreation and Parks

Ms. Valadares transitioned to Recreation and Parks. She noted major impacts from the new union contract, the temporary loss of North High School fields causing heavier use and increased maintenance on other fields, and the upcoming opening of the new Recreation Center. Ms. Valadares highlighted projected revenue growth from expanded summer camp enrollment, full operations at Gallagher Mansion, expanded Veterans Park docks, and tournament usage at the Broad River Baseball complex. Mr. Stowers reported a headcount of thirty-seven full-time employees (twenty-eight in grounds and facilities maintenance and nine recreation professionals) and over two hundred seasonal part-time staff. He noted two hundred thirty-two line items with thirty-five increases, including eight for the new recreation center, twelve for utilities, and significant wage and recreation center operating costs. The department requested three new full-time positions and additional part-time funding.

Mr. Jellerette questioned maintenance requirements on fields, particularly synthetic turf. Ms. Valadares and Mr. Stowers explained that most fields are natural grass or clay requiring substantial maintenance and lining for different sports, while synthetic fields also need regular grooming. Mr. Abrams expressed concern over the size of the increase and requested revenue projections as an open item. Mr. Abrams asked the department to review the numbers more aggressively for savings in addition to preparing the ten percent reduction scenario. He left Recreation and Parks as an open item pending further review and revenue information. Ms. Valadares provided peer city comparisons showing fewer maintenance staff than similar municipalities. Mayor Smyth commented on the public safety value of recreation programs and asked if the new recreation center could open without the requested positions. Ms. Valadares confirmed it could not due to safety and operational requirements. Ms. Yang emphasized the need for a holistic approach across departments under Mr. Daniels to reach the ten percent target.

H. Building Management

Ms. Valadares began the Public Works presentation with Building Management. She noted that contractual obligations, personnel costs, assumption of full maintenance for the five City fire stations, and major utility increases (particularly at the new recreation center at 98 Main Street) were the primary drivers. Mr. Rennie reported the headcount as three in management, seven in engineering maintenance, and three full-time plus twenty-one part-time in janitorial. Mr. Rennie explained the department is assuming responsibility for seven additional buildings. He stated that without these new buildings the budget increase would have been approximately four percent.

Extensive discussion occurred regarding the transfer of fire station maintenance from the Fire Department, estimated at approximately three hundred thousand dollars. Mr. Jellerette, Mr. Abrams, and Mayor Smyth asked detailed questions about previous maintenance conditions (especially Station 4), manpower impact, and incremental costs. Mr. Abrams left the fire station maintenance transfer as an open item for further detailed review.

I. Water Pollution Control Authority

No discussion occurred on this item.

IV. ADJOURNMENT

****MR. TROY JELLERETTE MOVED TO ADJOURN THE MEETING.**

****THE MOTION PASSED. THE MEETING WAS ADJOURNED.**

The meeting adjourned at approximately 8:40 PM.

Respectfully Submitted,

Courtney Baldwin

Recording Secretary

**CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
SPECIAL MEETING MINUTES – MARCH 9, 2026
VIA ZOOM VIRTUAL CONFERENCE**

ATTENDEES: Ed Abrams, Joseph Andrasko, Kendrick Constant, Troy Jellerette, Anne Yang, Mayor Barbara C. Smyth.

OTHERS: Marsha Elbourne, Tom Ellis, Jared Schmitt, Paul, Chitsamay Lam, Sharon Connors, Joyce Liu, Lisa Biagiarelli, Al Palumbo.

I. CALL TO ORDER

Mr. Abrams called the meeting to order and welcomed everyone to the March 9th special meeting of the Board of Estimate and Taxation for the continued review of the Citywide Departmental Budgets. Mr. Abrams stated that members of the public are welcome to listen but there is no public commentary during the Department of Budget reviews, with the opportunity for public comment occurring during the public hearing on the 25th of March.

II. ROLL CALL

Ms. Elbourne called the roll and a quorum was established.

III. BOARD OF ESTIMATE & TAXATION - BUDGET DELIBERATIONS

A. CFO

Mr. Ellis presented the budget for the CFO area, noting the salary adjustment allocated to the chief's area of \$136,000 that skews the overall percentage to a 62 percent increase, with \$135,000 of the \$146,000 or \$143,000 attributable to that adjustment and the only other change in Mr. Schmitt's area being \$7,200 for two years of salary increases and steps.

Mr. Schmitt thanked the department heads in the finance division for their phenomenal team and the work accomplished over the last year, including implementing the new timekeeping system UKG, completing the annual comprehensive financial report on time, implementing the collective bargaining agreements with all retroactive payments, nearing implementation of the new digital budget book, and advancing motor vehicle registration compliance that is generating revenue. Mr. Schmitt stated the budget increases are mainly in salaries and everything else is flat.

Ms. Yang asked about the part-time position, and Mr. Schmitt confirmed it is the grant coordinator working just under 50 percent time. Ms. Yang inquired where Lola is located, and Mr. Ellis stated she is in the management and budget section. Ms. Yang commented that Lola is vital.

Mr. Jellerette asked how many people are in the finance world, and Mr. Schmitt replied 50. Mr. Jellerette asked whether the CFO position could be considered for both the Board of Education and the city side and how many people Linda has on her team. Mr. Schmitt noted that work is combined between the two in finance and other areas and that services are shared, including the ERP system MUNIS and the phone system. Mr. Schmitt explained that the city and Board of Education operations are very different, with distinct functions, software, and needs such as desktop support for student Chromebooks on the Board of Education side versus police and fire emergency equipment on the city side, and that combining would not be as straightforward as in a private corporation.

Mr. Jellerette reiterated concerns about duplication of activities and consolidation, referencing a prior year when Tom Hamilton served as single CFO. Mr. Abrams requested documentation on the benefits and risks associated with consolidation of the functions discussed in the efficiency study over the last several years.

Ms. Smyth agreed with Mr. Abrams and Mr. Jellerette, noting research on best practices in other municipalities found no cases of shared CFOs in cities of their size and that documentation is needed.

Ms. Yang asked why the salary adjustment showed as negative in the previous year and flat this year. Mr. Ellis explained the negative was the 1 percent adjustment applied across all finance division salaries and allocated to the chiefs area last year, while this year the comparative requires a positive to reach the citywide salary lapse adjustment that is no longer pushed to departments. Ms. Yang confirmed understanding.

B. Tax Assessor and Revaluation

Mr. Ellis stated the tax assessor area is down \$16,000 or 1.3 percent year over year with the revaluation amount flat at \$20,000.

Mr. Paul stated they gave back wherever possible to help the budget. Mr. Paul noted two open positions had existed, one has been relinquished, and one remains unfilled; a long-term employee retired in December and new employees started in February at a significant salary reduction of approximately \$20,000 per year.

Mr. Abrams asked whether the increase in printing and duplication and the decrease in accounting audit services represent a cleanup of line items or an actual significant change. Mr. Paul explained the printing increase results from phase-in notices required every year for all property owners, continuing this year and next before returning to normal, and the auditing decrease results from an RFP that secured much better rates for personal property audits.

Ms. Yang thanked Mr. Paul for coming in flat to below budget. Ms. Yang asked about the \$945,000 in wages and salaries and the number of people. Mr. Paul detailed two clerks, three assessment generalists specialized in personal property, motor vehicle, and real estate, the assistant assessor Derek Barubi, and himself for a total of seven, with one position possibly vacating due to health concerns and total headcount including vacancies at nine, previously ten. Ms. Yang clarified the open positions, and Mr. Paul confirmed nine total with one vacancy.

Ms. Yang asked about the gross-up on salaries and benefits off the base salaries. Mr. Schmitt stated they are working on the multiplier model, with pension costs still being finalized, and expect to have it nailed down tomorrow.

Ms. Yang asked for the number of motor vehicles, commercial properties, and residential properties. Mr. Paul provided approximate figures of 77,000 cars that are growing, about 2,200 or 2,800 commercial accounts, and 29,636 total properties with approximately 26,000 residential. Ms. Yang requested a 5-year trend report showing units and gross values for motor vehicles, commercial, and residential segments including one year before the revaluation and growth rates. Mr. Paul agreed to prepare it with Mr. Schmitt and Mr. Ellis. Mr. Abrams asked Mr. Paul to send the report to Mr. Ellis to cascade to the full Board of Estimate and Taxation.

Mr. Ellis and Mr. Paul discussed the revaluation, noting plans to begin accumulating funds next year for the 2028 revaluation, which will be a statistical reval requiring less expense.

Mr. Jellerette asked whether Mr. Paul foresees a shift back toward commercial burden with new apartment projects. Mr. Paul stated it is possible but no studies have been done yet, noting ongoing office space losses and residential values continuing to climb approximately 15 percent since the last revaluation. Mr. Schmitt added that natural growth showed residential up 0.69 percent and commercial up 0.94 percent, which is slight and negligible.

C. Tax Collector

Mr. Ellis presented the budget for the Tax Collector's Office, noting a bottom-line total of \$1.3 million, up \$40,000 or 3.2 percent over last year, with only three line items different from the previous year, primarily in salaries and decreases in the GS2 accounts.

Ms. Biagiarelli thanked the Board and confirmed that she and Assistant Tax Collector Mr. Palumbo were both online. Ms. Biagiarelli explained that year-to-year variances typically occur in non-tax-sale years. Fiscal year 2026 is a tax-sale year with the sale scheduled for July 2026, so most expenses for the sale fall in the current fiscal year. The 5259 account covers seed money for the tax sale, including title searches, legal notices, advertising, and mailings, all of which are fully recovered from properties that pay off. The account decreases next year because there will be no tax sale then; sales occur every two years. Similarly, the advertising account reflects statutory requirements to publish extensive notices for tax sales that routinely begin with 200 to 250 properties and generate \$5 million to \$7 million in revenue.

Ms. Biagiarelli stated that the Tax Collector's Office is responsible for approximately 90 percent of the City's operating revenue even in a non-tax-sale year. The office has maintained a steady headcount of eight employees for the last 26 years. Staff includes Ms. Biagiarelli, Mr. Palumbo as assistant, a delinquent collector, two administrative personnel, one staff member handling certificates of change, escrow accounts, real estate accounts, and liens, and a dedicated cashier. In addition to property taxes, the office collects approximately \$20 million annually in sewer use charges, IPP fees, the marijuana tax, and zoning violation and blight fines during tax sales. To improve efficiency, the office has expanded online services and will transition to a new online payment provider within the next two to three months. The City will absorb the fee for

electronic checks to encourage their use, enabling faster deposit of funds for investment, reducing mail and check fraud, and eventually lowering paper and envelope costs. Ms. Biagiarelli noted that the staff is highly experienced, with three individuals each possessing more than 30 years in the field, and the team continues to do more with less.

Mr. Abrams thanked Ms. Biagiarelli and the department for their hard work and the significant return they provide to the City. Ms. Yang asked how much revenue is raised in a tax sale. Ms. Biagiarelli replied that the office can raise whatever amount the Budget Office requires, with past sales ranging from \$2 million to \$9 million; this year's target is approximately \$7 million. After the second installment collection period, the delinquent list is rerun using dollar-amount criteria rather than years owed. Letters were sent in December to approximately 120 property owners, yielding nearly \$1.2 million collected to date. Liens will be filed the first week of April, with the sale scheduled for July 13.

Ms. Yang asked what it would cost to hire an outside firm to run the tax sale. Ms. Biagiarelli explained that outside firms typically charge \$5,000 per property, so for 200 properties the cost would be \$1 million. Ms. Yang commended the department for punching well above its weight, noting the strict enforcement that ensures taxes are paid on time.

Ms. Smyth added her appreciation for the remarkable job Ms. Biagiarelli does in getting results with no exceptions. Mr. Palumbo asked for statistics on last year's inclusion of blight and zoning liens in the tax sale. Ms. Biagiarelli reported that results fell short of expectations because blight and zoning liens follow a different process involving the Law Department to perfect them before turnover. Unlike tax liens, they are subject to negotiation, which can significantly reduce amounts after the sale process begins. She directed zoning and blight staff not to forward liens until they are perfected and there is no intent to reduce them, citing poor optics and the fact that taxes themselves are never negotiated. The office collected about 60 percent of the intended amount but was the first municipality in Connecticut to use a tax sale for zoning violation fees, successfully collecting some liens outstanding for seven or eight years. Ms. Biagiarelli expressed appreciation for administrative support since 2003 and for the Board's consistent refusal to grant exceptions.

Ms. Smyth thanked Ms. Biagiarelli for outlining the challenges and stated she would follow up with the Law Department on enforcement matters related to quality-of-life issues that can also generate additional revenue. Ms. Yang asked for the actual amount collected on the first blight sale; Ms. Biagiarelli offered to follow up with the exact figure. Ms. Yang asked whether other liens, such as fire relocation expense reimbursements, could be sold through the tax sale. Ms. Biagiarelli replied that there is no statutory authority to do so; legislation similar to that obtained for zoning liens would be required. Ms. Yang also asked whether city excess property could be auctioned through the tax sale; both Ms. Biagiarelli and Mr. Palumbo confirmed that excess property sales are handled by a different department.

Mr. Jellerette thanked Ms. Biagiarelli and the department and confirmed the outside-firm cost estimate of \$1 million for 200 properties. He asked about the absorbed fees for electronic payments. Ms. Biagiarelli clarified that the City will absorb the electronic-check fee (reduced from \$1.25 to 25 cents under the new provider) while taxpayers continue to pay credit- and

debit-card fees; this supports the green initiative and faster fund availability. Mr. Jellerette asked about expected marijuana tax revenue. Ms. Biagiarelli stated that Mr. Schmitt has been tracking it at approximately \$30,000 per month, which Mr. Schmitt confirmed is very consistent. Mr. Palumbo noted that the new provider also secured a lower credit- and debit-card fee for taxpayers.

D. Accounting and Treasury

Ms. Lam discussed adjustments required from the collective bargaining agreements, including salary increases mostly at 3 percent, consolidation of vacation tables, and the change to weekly payroll for all employees from the prior mix of weekly and bi-weekly, increasing printing and processing costs.

Ms. Yang asked about the additional cost of switching to weekly payroll. Ms. Lam explained more advice printing, additional checks for part-time employees, and increased payroll personnel time for approvals, now processing 800 employees each week. Ms. Yang asked whether every city employee is now paid weekly, and Ms. Lam confirmed yes. Ms. Yang asked how much the adjustments increased over the prior baseline. Ms. Lam noted the majority is the 3 percent increase plus overtime. Mr. Schmitt added the estimate between fiscal years 26 and 27 is approximately \$6 million, netted against the \$3 million citywide lapse for a net impact of about \$3 million.

Ms. Yang asked Ms. Lam to describe the treasury function and how the city maximizes income from cash held most of the year. Ms. Lam explained treasury functions for both the city and Board of Education, relationships with multiple banks primarily for tax collector payments during tax season, U.S. Bank as advisor for investments and bond proceeds to track arbitrage and IRS compliance, and investments in the state STIF account using the Treasury rate.

E. Management and Budgets

Mr. Ellis presented his department, noting headcount of two, fully staffed with himself and Kimberly. Year-over-year the budget is down \$7,000 or just under 2 percent from small items such as membership and dues, business expense, and mileage. The main item is IT software primarily for the city-side digital budget book covering operating and capital budgets, with the Board of Education paying its own portion of ClearGov. Part-time salaries cover Lola.

Ms. Yang thanked Mr. Ellis for leading the charge and showing a decrease.

F. Purchasing and Central Services

Ms. Connors presented, noting a team of four with no additional headcounts planned. The largest increase is in salary wages. Incremental changes occurred between purchasing and central services accounts, such as moving the city PO Box cost to central services. The main expenditure is IT software for the e-procurement system used for all solicitations.

For central services, the PO Box cost was moved there with no control over federal rate increases paid in October. Central printing is minimal. Telephone costs were aligned to recent actuals. Everything else was kept flat.

Mr. Ellis asked about the recent switch of copier service and devices citywide and whether savings or efficiencies have been realized. Ms. Conners explained consolidated billing processed by purchasing, with cost per machine and per-page printing down compared to the prior provider, though printing volume is not controlled by the department.

Ms. Smyth asked why subscription and membership services are down significantly, recalling reliance on them for tracking regulations. Ms. Conners explained the prior Bonfire system cost had been held in that account and was moved to the IT software account; the account still covers the required newspaper subscription for advertising solicitations per purchasing guidelines, with ads retained for records.

G. Information Technology

Mr. Ellis noted that this is the last section of the night and that Ms. Liu has two sections here, although not really two, as GIS has been combined with IT for economies of scale. Some actuals were cleaned up this year, but IT overall is up \$276,000 over the revised budget for a total increase of just under 7 percent. It is relatively flat with the exception of a few of her larger line items. Mr. Ellis turned the floor over to Ms. Liu.

Ms. Liu thanked Mr. Ellis and greeted everyone. She used the opportunity to briefly introduce the City's IT department and the services it provides and supports. The department currently has 13 full-time staff members with two vacant positions and is organized into four teams: desktop support and system administration, network engineering, programming and database, and GIS. The department manages and maintains a wide range of technology services across more than 14 City locations and over 30 City departments, including City Hall, police headquarters, six fire stations, two libraries, the health building, the DPW transportation garage, and the newest addition, the community center at 98 South Main Street.

The team supports many critical systems and services, including the phone system, network infrastructure, email, computers, mobile devices, virtual servers, vendor software applications, internet and intranet applications, database management, network monitoring, cybersecurity tools, data storage, backup and recovery systems, and many of the City's digital services that residents rely on every day. Ms. Liu stated that the department understands it is spending residents' hard-earned tax dollars, so it regularly reviews the technology market to find solutions that are both cost-effective and reliable in order to keep costs down and continue to provide the best possible service to the City.

Ms. Liu focused on the three items that represent the big changes. The first is the IT hardware increase. In October 2025, after 20 years of leasing managed fiber from a third-party vendor, the City launched its own fiber network. Ms. Liu thanked the TMP department for partnering with IT to make this fiber connection possible; in return, IT now monitors their traffic, creating a win-win partnership. This year additional money was allocated for network-related hardware and Wi-Fi access points to enhance productivity and connectivity throughout the entire City. The most recent example is the new community center, which was connected using the City's fiber network with a one-time fiber cost under \$5,000. Ms. Liu explained that fiber is like a pipeline; once the main connection is made, the network team connects all endpoints. Owning the fiber gives the City the ability to extend it to any new building with very low one-time cost. While

TMP has noted that the oldest fiber in Connecticut is over 42 years old, Ms. Liu believes a one-time installation will last at least 20 years. This represents a significant long-term savings and helps make the City a smart city.

The second item is the IT software increase. The rule for software is that if it covers the City or multiple departments as a whole, it falls under the IT software operating budget. Ms. Liu exported a list this morning showing that IT manages a little over 100 software applications. The increase is due to the addition of a new citywide permitting software and an ADA compliance tool for the City website.

The third item is the IT cybersecurity increase. Cybersecurity is one of the department's top priorities. Cities across the country are frequently targeted by cyberattacks, and the threats are becoming more advanced, including those using artificial intelligence. As a city government, neighbors and cities across the United States have already been attacked. There is no way a human being can watch over these attacks and determine the next steps with the department's current ability. The technology environment today is far more complex than in the past. The department must continue upgrading its security tools and systems to protect the City's network and data. Additional monitoring tools have been added to improve network visibility and strengthen the overall security posture. These tools help detect issues early so the City can respond faster and better protect its property and information. Overall, the department continues to improve technology, standardize, and automate wherever possible. Technology changes quickly, so IT must keep moving forward, and staff constantly learn new tools and systems to keep the technology safe and running smoothly. Sometimes new systems require an adjustment, and improvements are necessary to keep the City secure and reliable. Ms. Liu pointed out that IT is often a behind-the-scenes function; when everything works well, people might not notice it, but that means the team is doing its job maintaining the network, servers, and systems every day. She gave a big shout-out to the IT team, noting that it is not a one-person job but teamwork. Ms. Liu stated she is happy to answer any questions.

Mr. Abrams thanked Ms. Liu. Ms. Smyth thanked Mr. Abrams and Ms. Liu. She referenced the efficiency study from four years ago, noting that the consultants were struck by how well the City does despite being considered pretty short-staffed and were quite impressed. They really stressed the importance of investing in IT and hiring a chief information and security officer, something the City has struggled to do because of the cost. Ms. Smyth observed that Ms. Liu has worked hard to cobble together smaller investments such as the fiber network and cybersecurity. She asked how Ms. Liu feels the department continues to struggle to meet the demands, given that technology is always changing and AI is making it really challenging. Ms. Smyth asked what Ms. Liu's "fantasy" would be if she could really have what she felt she needed to boost the department and keep up with the times, noting that it is not something that can be funded right now but something the City needs to prepare for.

Ms. Liu replied that she really wants to have a cybersecurity person within the department. The department has a lot of monitoring tools that split up reports, but an experienced cybersecurity person would be able to connect the dots and determine what is important versus a false positive. The team is small and tight, with everyone running around doing their jobs. Focusing on reading all the reports and pop-ups is essentially one person's job, and Ms. Liu is struggling to do it

while also being part of the cybersecurity team. She does not want her team to take the fault if the City gets hacked—it is not a question of “if” but “when.” Even Microsoft, IBM, and the White House cannot say 100 percent that they will not be hacked. It is about how the City recovers. The department provides cybersecurity training and phishing tasks to bring up awareness, but cybersecurity has become big. Ms. Liu would like to fill a full-time position as an auditor or lookout, a totally separate person to oversee the cybersecurity part.

Ms. Smyth agreed that it is important to talk about this because it is something the City has to plan for. It has been discussed for a number of years and is certainly not something that can be addressed this year with everything else, but it is important and the City does not want to leave itself vulnerable. She thanked Ms. Liu and noted that she would speak with Mr. Schmitt about areas where savings can be found with policies as they start deliberations.

Before turning to Ms. Yang and Mr. Schmitt, Mr. Abrams followed up on the point from a different angle. He asked why the City looks at this as an insourced opportunity when there are a significant number of organizations that do managed security services quite well in both the public and private space. He encouraged the City to look at outsourced models versus insourcing, which would provide much greater resources and access to the most current information and reduce the associated costs. Mr. Abrams stated he would quite honestly think about outsourcing not just in IT but look at it in other areas as well.

Mr. Schmitt reminded everyone that, similar to some of the things the police department does, there are aspects and details of the IT system, especially cybersecurity, that the City does not want to divulge. He has some response to the point Mr. Abrams just made and offered that they could go into executive session either tonight or another night to talk in more detail, but he just wanted to be careful. Mr. Abrams agreed to take that discussion offline, noting that it is a very detailed conversation around NDAs and all of the other things that associate with being a managed service provider in that space. He said he is happy to discuss it with Mr. Schmitt but not this evening.

Ms. Yang stated that she wholeheartedly agrees with the entire conversation and thinks it is critically important. She offered the idea of involving Datto, a Norwalk cybersecurity company, noting that the patrons who gave the City Manrissa maybe could be brought in to help. She suggested it as a thought for Ms. Smyth. Ms. Smyth replied that the McCords sold, so there is no direct connection, but she knows Datto does that work. Mr. Abrams added that there are many companies that do.

Ms. Liu added that as a City the department has regular 9-to-5 working hours, but separate tech is not going to stay within office hours. One of the things that would be great is 24-7 monitoring service because attacks can happen at 3 a.m. while everyone is asleep. In this year’s capital request she is also asking for some money to explore that option. Mr. Abrams noted that is an important option and again another reason to consider outsourcing and managed services in this space.

Mr. Abrams pivoted and asked whether the IT department sets or has a citywide policy as it relates to AI utilization by the departments, Agentic AI, various AI platforms, etc. He was struck

by the fact that across all of the departmental discussions there has been no mention about using Agentic or other AI tools to drive efficiency and productivity. He asked if there is a citywide policy in that regard that stems from IT.

Ms. Liu replied that the department is putting together a citywide AI policy. Since the City is using Microsoft Office 365, all information will be natively protected under Microsoft Copilot. They have a quote for Microsoft Copilot at \$300 per employee per year. Even if it were given to 30 employees to enhance their ability to perform better, that would be about \$10,000. Not everyone needs AI support, and the cost is also on the City's side. They might give it a try for multiple departments because the health department and DPW engineers want it. Free AI tools risk uploading the City's information, which is definitely not wanted. If people are not given the tools, they will find another way, such as ChatGPT or Gemini, and jeopardize security. Microsoft Copilot is the one the department would suggest.

Mr. Abrams understood and submitted to Ms. Smyth that the City should aggressively accelerate its position in this regard. The opportunities for cost efficiencies that can offset \$10,000 could be found in about five minutes. Ms. Smyth absolutely agreed. She noted that the department has been talking about an AI policy, and the law department is already using AI very successfully and has really increased its efficiencies in a department that has been overwhelmed with work for so long. Ms. Smyth said DPW is the next area of focus because they would find some incredible savings; what can be done in the engineering field is extraordinary and definitely worth that investment. She is on it and knows nothing about it for herself but believes the departments can really grow efficiently.

Mr. Abrams stated there is a tremendous opportunity and encouraged Ms. Smyth to put a team together so it is not just falling on her. The opportunity for efficiencies and cost savings across so many City departments is obvious even to him, which means others can find even more. Ms. Smyth confirmed she got that and told Mr. Schmitt they are on it. Mr. Schmitt confirmed they are on it.

IV. ADJOURNMENT

****MR. KENDRICK CONSTANT MOVED TO ADJOURN THE MEETING.
** THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at approximately 8 PM.

Respectfully Submitted,
Courtney Baldwin
Recording Secretary

**CITY OF NORWALK
BOARD OF ESTIMATE & TAXATION
SPECIAL MEETING MINUTES – MARCH 11, 2026
VIA ZOOM VIRTUAL CONFERENCE**

ATTENDEES: Mayor Smyth, Ed Abrams, Joseph Andrasko, Kendrick Constant, Anne Yang,

OTHERS: Tom Ellis, Marsha Elbourne, Zabrina Roman, Jared Schmitt, Stephen Ivan, Jeff Mangels, Chris MacDonnell, Doug Stern, Matt Pentz.

I. CALL TO ORDER

Mr. Abrams called the special meeting of the Board of Estimate and Taxation to order and welcomed everyone to the March 11th special meeting. This was a continuation of the departmental budget reviews with a focus on grant requests. Mr. Abrams reminded the public that there is no public comment during these budget review sessions and that the opportunity for public comment would be at the March 25th hearing.

II. ROLL CALL

Ms. Elbourne called the roll and a quorum was established.

III. BOARD OF ESTIMATE & TAXATION - BUDGET DELIBERATIONS

A. Harbor Commission (Grant)

Mr. Ellis stated that the Harbor Commission was asking for ten thousand dollars for fiscal year twenty-seven and that last year the grant had been zero. Mr. Mangels, chair, and Mr. MacDonnell, vice chair and treasurer, presented. Mr. Mangels noted he had recently become chair after serving as vice chair on November eighteenth, twenty-five. He described ongoing expenses including the twelve thousand dollar harbor master stipend and ten thousand dollars for water quality interns. He explained the commission's plan to continue building transient moorings, which generate revenue for both the commission and the city as boaters visit local restaurants. Revenue from transient moorings had increased from approximately two thousand dollars to over nine thousand dollars. He stated that dropping a new mooring costs about three thousand dollars and that all nine moorings must be inspected every two years with chain replacements. The commission had issued a purchase order for a floating dock similar to the one in Milford Harbor at a cost of nine thousand dollars, excluding hardware, mushroom anchors, installation, and chain. Mr. MacDonnell clarified that mushrooms are a type of anchor weighing approximately one thousand pounds.

Mr. Mangels added that the commission wants to improve the islands, including continuing cleanup on Shea Island in coordination with Boy Scout Troop two twenty-two, and noted that facilities on Shea Island are in disrepair even though that responsibility belongs to Recreation and Parks. Mr. MacDonnell expanded on recurring costs including harbormaster maintenance

related to walk bridge activity, barges, and restricted vessel movements, contingency for abandoned vessel removal, a planning consultant budgeted at approximately twenty thousand dollars annually, secretarial services, water quality interns at ten to twelve thousand dollars per year, an annual fee of about two thousand dollars for transient moorings, and another two thousand dollars for an online service for permanent moorings that collects fees and generates revenue. He stated that mooring fees and transient mooring fees are the commission's only sources of income aside from city grants used for capital improvements such as the transient docks.

Mr. Abrams asked why the commission had been able to accomplish its entire mission last year without a grant and whether that could not continue this year. Mr. Mangels replied that the commission is looking to expand what it has started, which means more transient moorings and the floating dock program. Mr. Abrams noted that those improvements would also be revenue generating and should offset the expense. Mr. Mangels explained that transient moorings generate forty dollars per night per vessel and that floating docks are not considered moorings under Connecticut statute, allowing the commission to charge a going rate of forty or fifty dollars per foot instead of the two hundred dollar yearly maximum for moorings.

Ms. Yang asked for total revenues when considering the two hundred dollar maximum per mooring. Mr. Mangels and Mr. MacDonnell responded that last year's mooring fees totaled fifty-five thousand eight hundred fifty-three dollars and that revenues without the city grant were fifty-eight thousand four hundred twenty-one dollars while expenses were sixty-seven thousand thirty-six dollars. They clarified that the fifty-five thousand eight hundred fifty-three dollars included payments from the yacht clubs and that the additional two thousand dollars came from transient day users.

Ms. Yang asked how the deficit was made up in the year with a zero city grant. Mr. MacDonnell stated that the current fiscal year budget is sixty-five thousand seven hundred dollars with projected revenues of fifty-four thousand dollars, resulting in a shortfall covered in part by carryover from the prior year, and that the bank balance is around seventy thousand dollars.

Mr. Jellerette confirmed that no ten thousand dollar grant had been given last year and asked why the commission was requesting the ten thousand dollars given the seventy thousand dollar reserves and only a projected twelve thousand dollar deficit. Mr. Mangels replied that the funds would continue efforts to expand transient moorings and the floating dock program, which could allow the city to transition from moorings to floating docks as done in Milford Harbor, and would support acquiring a launch to serve transient mooring users and reduce lost revenue.

Mr. Jellerette confirmed that the improvements or enhancements would generate revenue once implemented. He asked for the specific dollar amounts for those improvements. Mr. Mangels stated that each floating dock costs nine thousand dollars plus hardware, with two anchors bringing the total to approximately fifteen thousand dollars per dock, and that one dock is already being placed in service this season.

Mr. Jellerette asked what revenue could be expected from that dock. Mr. Mangels replied that it would operate as a transient mooring at forty dollars per night and could accommodate two

vessels instead of one, with revenue increasing as the program grows. Mr. Constant thanked Mr. Mangels for the explanation. Mr. Ellis asked about the expected payback period for the improvements. Mr. Mangels stated it would be a multi-year payback, estimating a two-year return on the nine thousand dollar dock investment. Mr. MacDonnell noted there are three private yacht clubs: Norwalk Yacht Club, Rowayton Yacht Club, and Sprite Island Yacht Club.

Mr. Jellerette asked for the revenue received from those clubs. Mr. MacDonnell provided the figures: nineteen thousand three hundred seventy-eight dollars from Norwalk Yacht Club, eight thousand three hundred seventy-five dollars from Rowayton Yacht Club, and three thousand six hundred twenty dollars from Sprite Island Yacht Club. Mr. Jellerette asked whether the commission relies on the clubs to report boat sizes and how verification occurs. Mr. Mangels confirmed that the clubs provide vessel owner names, registration numbers, and lengths, and that the harbormaster and commission members perform spot checks.

Mr. Jellerette expressed that he was not thrilled about relying on the clubs' self-reported data and stated that the commission has sufficient reserves and can self-fund the revenue-generating projects it has described. Mr. Mangels thanked Mr. Ellis. No action was taken on the grant request.

B. Fair Housing Officer (Grant)

Ms. Roman, the Fair Housing Officer, presented the request of one hundred fifty-four thousand eight hundred seventy-five dollars, which represented a fourteen percent decrease from the previous year. She provided background on the office, noting that the Norwalk Fair Housing Advisory Commission and the position of Fair Housing Officer were established by court order and municipal ordinance in 1986 following a lawsuit by the Norwalk chapter of the NAACP against the City of Norwalk. She stated that the office handles investigation, education, outreach, and policy guidance related to housing discrimination and supports compliance with federal and state fair housing laws. Ms. Roman reported that from July 2025 through February 2026 the office had handled one hundred forty-four complaints, primarily from tenants.

Ms. Yang asked how many of the complaints were CHRO-related versus fair housing-related and requested clarification on the difference between a fair housing complaint and a CHRO complaint. Ms. Roman explained that fair housing complaints are tied specifically to housing discrimination under the Federal Fair Housing Act while CHRO covers broader civil rights issues. She noted that approximately ten percent of complaints had been referred to CHRO and that the office focuses on education and informal mediation before escalation.

Ms. Yang asked additional questions regarding referrals to the state CHRO office, the scope of the office's work, and the 1986 court order. Ms. Roman confirmed that the office deals solely with housing discrimination and that residents can file directly with federal or state agencies but that the local office provides faster support.

Ms. Yang requested a copy of the consent decree from 1986. Ms. Roman agreed to provide it. No action was taken on the grant request.

C. Probate Court (Grant)

Mr. Stern, the probate judge, presented the request for ten thousand dollars. He explained that the amount covers the Norwalk portion of shared expenses with the Town of Wilton for the regional probate court. He stated that the split is calculated based on grand list numbers, resulting in Norwalk being responsible for seventy-four percent. Mr. Stern noted that supplies are ordered through WB Mason because the court cannot maintain an Amazon account or debit card.

Ms. Yang asked how the Norwalk versus Wilton expense split is derived and confirmed that the court maintains its own account for ordering supplies. Mr. Stern replied that the statute directs the use of grand list numbers and that his chief clerk performs the calculation. No action was taken on the grant request.

D. Transit District (Grant)

Mr. Ellis stated that last year the amount had been six hundred ten thousand eight hundred eighty-five dollars and that the original ask for fiscal year twenty-seven had been six hundred sixty thousand eight hundred eighty-five dollars. He noted that Mr. Pentz was present.

Mr. Schmitt provided introductory remarks, explaining that the city had met with the transit district to review their finances and audits comprehensively. He stated that some balances had been identified and that the city had suggested reducing the grant for fiscal year twenty-seven. Mr. Schmitt noted that the city's contribution had been dropped to one hundred thousand dollars for fiscal year twenty-seven, with the intent to restore funding in fiscal year twenty-eight, and that Mr. Pentz had been amenable and accommodating as a good partner with the city. He added that there should be no impact on services or ridership. Mr. Andrasko asked whether this would be a one-time reduction that would not immediately impact operations but that continuing it over a long period would impact operations. Mr. Schmitt confirmed that was his understanding and deferred further detail on long-term impact to Mr. Pentz.

Mr. Jellerette asked where the excess balances referenced had come from. Mr. Schmitt replied that part of it was related to ARPA funding that they have until twenty twenty-nine to spend and deferred the details to Mr. Pentz. Mr. Pentz thanked Mr. Schmitt and Mr. Andrasko and acknowledged the recap. He addressed the balances by first thanking the board for last year and noting the annual timing issue between operating expenses and receipt of state funding. He stated that the district had worked with the city, been referred to Webster Bank, and explored avenues but had not found a lower interest rate source.

Mr. Pentz described last year as a big year during which the district rolled out new routes and a redesigned network, including two months of free fare to soften changes for the public after discussions about funding cuts. He reported that the cuts proposed by the board had been restored after a public hearing process, enabling the free fare period, and that ridership had grown about twelve percent over the prior year with the new routes despite a rough winter. Mr. Pentz emphasized that the district would be able to maintain existing services and that local city

funding had helped address impacts when the Senior Center cut transportation. He noted that the services are relied upon by many people and that federal ARPA grant funds remain available.

Mr. Pentz stated that no other funding source can cover the interest need and described ongoing efforts to collect historical accounts receivable from DOT, including a productive meeting that day securing a verbal commitment for two point one million dollars of two point three million owed by the end of the month. He added that Senator Duff had provided a short-term three hundred thousand dollar infusion this year for Norwalk ADA services, which had typically been covered by the city but is short-term in nature. Mr. Pentz emphasized the importance of restoring the funding next year to meet needs for Norwalk ADA services for seniors, reduce interest exposure, and build reserves in the future.

Mr. Jellerette thanked Mr. Pentz for the update and confirmed that the request had been dropped from six hundred sixty thousand dollars to one hundred thousand dollars. Mr. Schmitt confirmed this was correct for fiscal year twenty-seven. Mr. Jellerette asked for the amount of the line of credit and its interest rate. Mr. Pentz replied that it is a four million dollar line at prime plus one quarter percent. Mr. Jellerette asked about utilization this year. Mr. Pentz stated that through seven months the interest had been a little over two hundred thousand dollars. Mr. Jellerette asked whether the city is seeing quicker repayments from the state on receivables. Mr. Pentz explained that long-term outstanding receivables had required significant effort to collect but that the district is now nearly square on items from fiscal year twenty through twenty-four and expects smoother collections going forward. He noted that funding occurs every quarter with a typical one-month lag that the district plans for, as the state budget process can delay allocation until September.

Mr. Jellerette asked for the high point of borrowing on the line. Mr. Pentz replied that it had probably been about three point two million dollars, noting that ongoing construction for nearly three years had involved both operating and capital money with capital projects funded eighty percent federal and twenty percent state. Mr. Jellerette asked whether unused fees are paid on the line and if it is a committed facility. Mr. Pentz confirmed that only interest is paid with no other unused fees. Mr. Jellerette noted that it is not a committed facility and, drawing on his banking experience, suggested adjusting to three point two million dollars to avoid any unused fees. Mr. Jellerette asked whether the city can supply a line of credit at a cheaper rate than prime plus one quarter percent. Mr. Schmitt replied that the city cannot do so in any practical way, as it is not a bank or private organization and any such mechanism would tie up a portion of the city's fund balance.

Mr. Jellerette asked for the dollar amount of the balances. Mr. Pentz described existing grants, five in total with most targeted for capital but a couple million dollars left for operating expense to address the coastal link shortfall and plug deficits previously covered by local money. He stated that the district believes it will have those funds through twenty twenty-nine, though they are dwindling, which is why there is less concern this year.

Mr. Jellerette thanked Mr. Schmitt and Mr. Pentz and noted it was good to see the amount down this year. Mr. Pentz reminded the board that the district provides a service and that the municipal contribution is very helpful, especially as the city changes and the district adapts its fixed route network, paratransit, and microtransit program. He stated that ridership is healthy and that he looks forward to restoring the funding next year as a sign of a healthy district that enables response to community needs.

Mr. Jellerette asked whether the district is considered a quasi-government entity and whether the prime plus one quarter percent rate is comparable to what the city pays for working capital. Mr. Schmitt replied that he is not aware of a city working capital line of credit and confirmed the district is quasi-public. Mr. Pentz added that Webster Bank had performed a full analysis and determined that the scale of operations does not align with their credit tolerances. Mr. Jellerette asked about the city's relationship with Webster Bank. Mr. Schmitt confirmed it is the city's primary checking account and that the city meets with them at least once a year while constantly pushing for the best rates.

Ms. Yang asked for the current cash balance. Mr. Pentz replied that the district has three accounts with a sweep and that the balance fluctuates but would be in the negative because they constantly rely on the credit line. He added that one point seven million dollars had been placed in reserve due to old money owed by the state, making that essentially the debt, and that collecting the two point one million dollars should bring them back to even once fiscal year twenty-five issues are finalized. Mr. Pentz noted the agency had been in debt of three point three million dollars back in twenty eighteen and expects to be about whole upon closing fiscal year twenty-five before building reserves.

Ms. Yang asked for the aggregate level of funding visibility out to twenty twenty-nine. Mr. Pentz confirmed she was referring to grants and stated that the remaining ARPA funding is currently about five million dollars, though it may be less depending on how fiscal year twenty-five issues and state funding for that year resolve. Ms. Yang thanked him. Mr. Abrams thanked Ms. Yang and asked for any additional questions. No action was taken on the grant request.

E. Redevelopment Agency (Grant)

Mr. Ivan presented the request of five hundred thousand dollars, which is the minimum needed to maintain current staff and operations including grant administration and coordination with other city departments. He noted that active grants total approximately fifty million dollars.

Ms. Yang asked why Mr. Padoli, the executive director, was not presenting and requested details on his compensation, headcount, salaries, and whether staff are in-office or remote. Mr. Ivan stated that Mr. Padoli is currently in Germany pursuing a PhD and that the time difference prevented his attendance. He agreed to provide financials, personnel details, and information on staff locations by email.

Mr. Jellerette asked about the percentage of Mr. Padoli's time devoted to city work versus his PhD program. Mr. Ivan confirmed that Mr. Padoli maintains full working hours for the city.

Mayor Smyth stated that Mr. Padoli had received approval from the Redevelopment Authority for the program and that he had been available whenever needed, including a Zoom meeting the previous day. No action was taken on the grant request.

IV. ADJOURNMENT

**** MR. JELLERETTE MOVED TO ADJOURN THE MEETING.
THE MOTION PASSED UNANIMOUSLY.

The meeting was adjourned at approximately 7:45 PM.

Respectfully Submitted,
Courtney Baldwin
Recording Secretary

**CITY OF NORWALK
BOARD OF ESTIMATE & TAXATION
SPECIAL MEETING MINUTES – MARCH 23, 2026
VIA ZOOM VIRTUAL CONFERENCE**

ATTENDEES: Mayor Barbara C. Smyth, Ed Abrams, Joseph Andrasko, Kendrick Constant, Troy Jellerette, Artie Kassimis, Anne Yang.

STAFF: Marsha Elbourne (City Clerk), Tom Ellis, Jared Schmitt, Vanessa Valadares, Brian Bidolli, Chief Walsh, Chief McCabe.

I. CALL TO ORDER

Mr. Abrams called the special meeting of the Board of Estimate and Taxation to order and welcomed everyone.

II. ROLL CALL

Ms. Elbourne called the roll and a quorum was established.

Mayor Barbara C. Smyth provided opening remarks on the capital budget process. She stated that the board was embarking on the next phase of the budget process with the capital budget and thanked the Planning and Zoning Commission, the BET, and the City Council for their partnership. She noted that this year the board was taking the second step in getting debt service back on track by scaling back projects while continuing to invest in infrastructure. She explained that the items included were critical safety needs or strategic investments that would generate future revenue. The recommended capital budget was \$68,100,999, which was \$1,733,000 greater than the finance department's recommendation. She detailed the additions including \$400,000 in grant funding for Cranberry Park that required a local match, \$250,000 to renovate the sailing school building at Calf Pasture Beach, \$250,000 to repair the historic glass conservatory at Lockwood Matthews Mansion, \$30,000 for targeted capital improvements at City Hall, and \$350,000 to construct a three-season pavilion at Calf Pasture Beach that would be fully covered by the restaurant tenant and therefore revenue-neutral. She emphasized that the broader capital plan prioritized maintenance of beaches, parks, green spaces, athletic fields, school facilities, environmental and sustainability goals through tree planting and drainage projects, historic preservation, and infrastructure improvements such as sidewalks, curbs, and crosswalks.

III. EXECUTIVE SESSION

The board entered executive session to discuss the client privileged communication dated March 9, 2026 re: Police Rescue Vehicle.

Upon returning to open session, Mr. Abrams stated that during executive session there were no motions and no votes of any type taken. It was purely a discussion that required a level of confidentiality that the executive session rules provide for.

IV. DISCUSSION

Mr. Abrams requested a motion for the sole source purchase order.

****MR. JELLERETTE MOVED TO AUTHORIZE MAYOR BARBARA C. SMYTH TO EXECUTE A SOLE SOURCE PURCHASE ORDER ON BEHALF OF THE NORWALK POLICE DEPARTMENT FOR THE PURCHASE OF ONE ARMORED RESCUE VEHICLE FOR A TOTAL NOT TO EXCEED \$361,000 AGAINST ACCOUNT NUMBER 09213610-5777C0638.**

****THE MOTION PASSED UNANIMOUSLY. THE AUTHORIZATION WAS APPROVED.**

V. APPROVE 2027 CAPITAL FUNDING RECOMMENDATION LETTER TO CITY COUNCIL

Mr. Abrams then requested a motion for discussion of the capital budget. Mr. Jellerette moved the item for discussion. Mr. Ellis provided an overview of the capital budget totals, stating that the Mayor's recommendation was \$68,100,999, with \$48,875,999 for the City and Board of Education side and \$19,225,000 for the Enterprise Funds.

****MR. JELLERETTE MOVED TO DISCUSS: APPROVE THE 2027 CAPITAL FUNDING RECOMMENDATION LETTER TO CITY COUNCIL AS PRESENTED BY THE MAYOR WITH RECOMMENDATIONS TO EXPLORE A POTENTIAL REDUCTION IN THE ARTS INVENTORY EXPENSE AND TO OBTAIN A BETTER UNDERSTANDING OF CYBERSECURITY CAPITAL AND OPERATING EXPENSES.**

Mr. Abrams asked Mr. Schmitt and Mayor Barbara C. Smyth how the board was planning to address capital overruns related to the new Norwalk High School project within the overall capital budget. Mr. Schmitt explained that those costs were included in the Mayor's proposal and that the additional costs were anticipated to be eligible for the 80 percent reimbursement, with the 20 percent city share to be borne by the city.

Ms. Yang asked about the \$500,000 for the ADA transition plan and the \$268,000 for the art inventory. Ms. Yang also asked about the \$500,000 MLK Corridor Mobility Supplemental Funding and whether it was grant funded or city funded. Mr. Bidolli responded that it was the city's portion required to secure a \$14 million RAISE grant from USDOT for safety and operational improvements along MLK from North Main to Wilson Avenue and that approval would keep the project eligible to proceed.

Mr. Andrasko asked whether the \$6.6 million for the high school represented the 20 percent expected responsibility of the city. Mr. Schmitt confirmed that it reflected the city's share after an offset adjustment and that the statutory amount was 20 percent, but a buffer had been included for conservatism.

Mr. Jellerette asked about the timing of the environmental study for the high school project and why it had come late in the process. Mr. Schmitt explained that the work was intentionally sequenced for the current phase of the project and had not been ripe earlier. Mr. Jellerette also asked about the athletic fields line item totaling \$6,004,000 over five years and how many fields were artificial versus grass, and about the current annual debt service payment. Mr. Schmitt responded that the \$48.1 million debt service was being paid, with \$5 million offset by bond premium for a net of \$43 million, and that the City and Board of Education portion was just short of \$49 million.

Ms. Yang asked whether the \$375,000 allocated for technology, of which \$85,000 was for fiber extension, was sufficient for cybersecurity. Mr. Schmitt stated that this was one year of the capital plan and that a base cybersecurity infrastructure was already in place, offering to provide more information. Mayor Barbara C. Smyth added that discussions on cybersecurity and AI had been ongoing over recent weeks. Mr. Abrams noted that cybersecurity needed to be considered in the context of both capital and operating expense.

Mr. Abrams stated that the board's recommendations for the transmittal letter would be to explore whether the arts inventory expense could be reduced and to obtain a better understanding of both the capital and operating expenses associated with cybersecurity.

Mr. Abrams requested a motion to approve the 2027 capital funding recommendation letter to City Council.

****MR. JELLERETTE MOVED TO APPROVE THE 2027 CAPITAL FUNDING RECOMMENDATION LETTER TO CITY COUNCIL AS PRESENTED BY THE MAYOR WITH RECOMMENDATIONS TO EXPLORE A POTENTIAL REDUCTION IN THE ARTS INVENTORY EXPENSE AND TO OBTAIN A BETTER UNDERSTANDING OF CYBERSECURITY CAPITAL AND OPERATING EXPENSES.**

****THE MOTION PASSED UNANIMOUSLY. THE LETTER WAS APPROVED.**

VI. ADJOURNMENT

****MR. KASSIMIS MADE A MOTION TO ADJOURN THE MEETING.**

****THE MOTION PASSED UNANIMOUSLY. THE MEETING WAS ADJOURNED.**

The meeting adjourned at approximately 7:30 PM.

Respectfully Submitted,
Courtney Baldwin
Recording Secretary

**CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
PUBLIC HEARING MINUTES - MARCH 25, 2026
VIA ZOOM & CONCERT HALL, 125 EAST AVENUE**

ATTENDEES: Mayor Barbara C. Smyth, Ed Abrams, Joseph Andrasko, Kendrick Constant, Anne Yang, Troy Jellerette, Artie Kassimis.

STAFF: Marsha Elbourne.

I. CALL TO ORDER

The public hearing of the Board of Estimate and Taxation was called to order at 6:30 p.m. in the Concert Hall, 125 East Avenue, with remote access available via Zoom.

II. ROLL CALL

Ms. Elbourne (City Clerk) conducted the roll call & a quorum was declared.

III. PUBLIC HEARING ON THE FY 2026-2027 OPERATING BUDGET

Mr. Abrams as Chair turned the floor to Mayor Barbara C. Smyth for opening remarks. Mayor Barbara C. Smyth thanked everyone for attending and acknowledged the difficult budget season. She thanked the finance team, members of the City Council, and her fellow members on the Board of Estimate and Taxation for their thoughtful work. She reminded the public of the primary drivers of the budget challenges including contractual obligations, rising healthcare costs, and the impacts of the revaluation phase. She outlined steps being taken to address these issues including spreading out union contract negotiations, investing in the internal services fund to offset volatility in healthcare and benefits, growing the grand list, exploring additional revenue streams, and reviewing recommendations from the efficiency study to identify savings and operate more effectively. Mayor Barbara C. Smyth highlighted her priorities for the operating budget including continuing to invest in schools, providing the core services residents rely on, maintaining strong public safety with adequate staffing and tools for the fire and police departments, and investing in infrastructure and roadway improvements, all done in a fiscally responsible way that aligns resources with priorities and plans for long-term financial stability.

Mr. Abrams explained the process for public remarks. Speakers would be allotted three minutes each. The order would alternate between three in-person speakers from the sign-up sheets and three online speakers raising their hands. Remarks must focus on the operating budget.

The public hearing on the FY 2026-2027 operating budget was opened. The following members of the public addressed the Board.

Mr. Brian Bidoli, Executive Director of the Norwalk Redevelopment Agency, spoke about the results achieved by the agency over the past five years including securing more than fifty million

dollars in new grant funding that supported over five hundred million dollars in growth with projections for an additional four hundred thirty million dollars by 2033. He stated that these numbers represent new revenue for the city that helps fund services, stabilize taxes, and reduce the financial burden on residents. He emphasized that growth alone is not enough and that the agency is focused on affordability and quality of life through its recently adopted strategic plan that prioritizes investment in housing, infrastructure, and the environment. He noted the agency is actively working on an initiative to identify alternative funding sources to minimize reliance on taxpayer dollars and plans to engage in a broader community-wide conversation because affordability, growth, and investment are shared responsibilities.

Mr. Howard White of 300 Illy Avenue, speaking on behalf of the Board of Education Chair and other board members, discussed the importance of direction and focus for the Board of Education. He noted that this year the Board of Education voted on a six point five percent increase which was one of the lowest in his two years. He stated that the city awarded four percent and the Common Council awarded four point nine percent which allowed the Board of Education to maintain stability and focus on student achievement. He explained that things hit the city as a whole including insurance costs that could create an additional three million dollar deficit if not resolved. He stressed the goal of maintaining stability within the system to improve what has been done and warned that going backward would cause major issues affecting programs and the classroom.

Ms. Ashley Golias of 5 Cliffview Drive, Board of Education Secretary and parent of a second-grade student at Concord Magnet School, expressed support for maintaining the four point nine percent increase approved by the City Council. She stated that the Board of Education approved a six point five percent increase as a maintenance budget and was grateful for the City Council and Mayor raising the cap to four point nine percent with the additional point nine percent going into school-based budgets to keep schools whole. She noted that decreasing this amount would directly impact schools and create uncertainty unfair to educators and children. She shared positive experiences her daughter has had at school and stated that it would be impossible to reconcile cuts without impacting student-facing programs and positions. She recognized the responsibility to keep the city fiscally sound but implored the Board to maintain or raise the four point nine percent cap so student-facing programs and staff remain intact.

Ms. Ileana Zuniga of 8 North Running Brook Lane, parent of two boys, advocated for at least the four point nine percent increase for Norwalk Public Schools and ideally full funding. She noted that she has advocated for schools for twelve years and found it disheartening to have the same conversation. She stated that students, teachers, and families deserve stability with programs protected and schools able to plan ahead. She suggested using existing systems like the Request app for enforcement of blight infractions and zoning violations to generate revenue rather than shifting costs to taxpayers and putting education at risk. She asked the Board to fund at least four point nine percent, align decisions with accountability across the city, and do things differently under this administration.

Mr. Ben Hanpeter of 14 Haviland Street urged the Board to fully fund the Department of Transportation, Mobility, and Parking operating budget. He stated that the department is doing great work on critical infrastructure projects including the Wall Street Improvement Project, East

Avenue Corridor Study, and Seaview Avenue Improvement Project. He noted that full funding would continue timely progress for sustainability, safety, pollution reduction, and traffic congestion relief and would build the city's in-house capacity to execute projects quickly and efficiently.

Ms. Ana Tabachneck of 4 Gilbert Street, parent of two children in Norwalk Public Schools and alternate Planning and Zoning commissioner speaking as a resident, called for fully funding the schools at least at the four point nine percent level to prevent cuts to child-facing staff. She emphasized that the silent majority's views are unknown because they are silent and that residents speak through elected officials including the Board of Education and City Council. She stated that tax increases are primarily due to revaluation and that services should not be cut desperately. She highlighted the need for the Planning and Zoning budget and staff with improvements on enforcement so fines are issued and collected to recover revenue. She noted efficiencies could be made and advised against being tricked by complaints about abatements and affordable housing as the data shows the problem is not there.

Mr. Chris Dwyer stated he is running for State Senate and commended Mayor Barbara C. Smyth and the Board of Estimate and Taxation on a thorough and professional budget process. He noted that Norwalk's budget cycle will never be free from financial duress until the state legislature addresses the Educational Cost Sharing formula which does not work for Norwalk even with Senate Bill 7. He advocated strongly for up-leveling the base aid ratio for multilingual learners and special needs and removing commercial real estate and infrastructure from the three-year grand list calculation. He also supported preserving staff and fully funding the business development and special events department because Norwalk's businesses are hurting and need the events that make the city enviable.

Mr. Matthew Silver, Norwalk resident, history teacher at Brian McMahon High School, and member of Sustainable Streets Norwalk, spoke in opposition to proposed budget cuts for the Department of Transportation, Mobility, and Parking. He stated that the Board has proposed a budget one hundred eighty thousand dollars less than the Mayor's recommendation and that the department is not the place to trim the fat. He highlighted that the department has partnered to improve safety resulting in a major reduction in vehicular and pedestrian crashes and that more funding would allow additional staffing to complete projects faster with fewer disruptions. He asked the Board to restore the one hundred eighty thousand dollars the Mayor recommended and fully fund the department.

Mr. Nick Zerzan of One Gene Avenue, father of three children attending Norwalk Public Schools and member of school governance councils, pleaded for full funding of the school budget. He appreciated the additional point nine percent from the Mayor and Common Council which prevented the chaos of last year's staff losses. He noted that even with the maintenance budget special education programs are stretched thin and close to noncompliance and that the additional funding made a huge difference for families. He asked the Board not to take rising costs out on the children and to at least maintain the additional money provided by the Council and Mayor.

Mr. Stuart Garrelick of the Northwest Condominium at 80 County Street, board member and treasurer of the condominium association, discussed garbage and recyclable pickup. He noted

that the city picks up trash from single-family homes but not from condominiums and inquired why when he first became treasurer.

Mr. Jason Milligan of 48 Wall Street, business owner and board member of the Wall Street Neighbor Association, spoke about revenue and urged full funding for the Economic Development Office and the Department of Transportation, Mobility, and Parking. He stated that he pays around six hundred thousand dollars a year in taxes and that building approved projects would increase that to closer to a million. He explained that thirty million dollars in funded infrastructure cannot be spent without sufficient staff to plan, engineer, design, and build and that cutting staff now would be short-sighted because some funding could be lost if not spent in time. He noted that the Economic Development Office's events are working and that cutting staff before the new chief's one-year anniversary would signal the city is not serious about attracting businesses.

Ms. Diane Lauricella of 21 Little Fox Lane, speaking as a senior on behalf of many seniors, brought ideas for reducing costs because nothing is off the table. She suggested combining departments or divisions doing the same job including waste management and recycling under Operations and Public Works to take over the Board of Education's waste budget, combining IT and personnel departments, and adding a full-time grants person. She urged increased enforcement of ordinances, optimization of electricity costs with more solar and clean energy, better management of leaves to save four hundred fifty thousand dollars a year, and directing the business development and events staff to secure partnerships, donors, and sponsorships instead of cutting staff.

The speaker identifying as a resident of Kotroni Road and parent of a Norwalk Public Schools student asked the Board to approve the budget for Norwalk Public Schools so students are not affected and there is no risk of losing teachers or having less staff.

Mr. Alex Tunik of 35 First Street spoke about the event budget and the importance of maintaining funding for Norwalk's holiday-themed events. He stated that he moved here two years ago and that the events were a major reason he was drawn to the city because of its connection to arts and community culture. He noted that the events create memories for families and kids, bring revenue and exposure to local businesses especially on Wall Street and in South Norwalk, foster pride, and are investments in community, culture, and the future of Norwalk. He encouraged the Board to preserve these events and avoid cutting funding.

Mr. Harrison Knowles of Fort Gregory, business owner and resident, spoke as the owner of Manifest mobile cafe in East Norwalk. He stated that the Board is voting to make cuts to the Business Development and Tourism Department as well as city-funded events. He explained that his business relies on events like the Sono Saturday Market for revenue and awareness and that surrounding businesses also profit. As a resident he is proud that the city invests in events that bring the community together and reduce isolation. He hoped the Board would continue supporting community events and take care of the business development group.

Mr. Jalen C. of 140 Main Street, City Council member and chair of the Fair Housing Commission, spoke as a partner in the budget process. He explained that he voted to increase the

Mayor's proposed budget after conversations with the Board of Education, residents, and others because the city is a municipality with an obligation to protect citizens, provide education, and deliver services. He noted that the budget reflects the city's priorities and that Norwalk is doing great things including a thriving predominantly minority education system. He asked the Board to move the budget forward without cuts because there is no fat to cut.

Mr. Mike Harris of 19 Nairmake Avenue, coach at Brian McMahon High School and board member with Norwalk Junior Lacrosse, spoke about the events budget and the education budget. He stated that through city events he has seen lives changed and community built and that these events help drive businesses and attract families. He noted that he has visited over a dozen schools and sees staffing issues and lack of resources and that parents of wealthier backgrounds sometimes choose private schools. He asked the Board not to cut corners on education and the kids or on the events that celebrate community and culture.

Ms. Mary Ellen Flaherty Ludwig of 89 Soundview Avenue, lifetime Norwalk resident, spoke in favor of the Board of Education budget. She stood with the Board of Education Chair and members and stated that keeping the four point nine percent added by the City Council equals twenty teachers. She asked the Board to keep all teachers by maintaining the four point nine percent and more if possible.

Mr. Eric Vitiglione spoke in support of live events as vibrancy and vitality for the community and of fully funding the Department of Transportation, Mobility, and Parking because they are doing a great job maintaining the multimodal program. He suggested looking under every rock for savings including possibly saving thirty-three thousand dollars in the police category by reviewing the contract with Flock Safety Systems for automatic license plate readers.

Ms. Diane Cece spoke about the burden on homeowners becoming unsustainable and asked the Board to take another look at every line item and remove whatever is non-essential using zero-based budgeting if possible. She noted the concept of penny-wise and pound-foolish but urged creativity in funding business development, tourism, and events through special service districts, corporate sponsors, and grants so businesses contribute more.

Ms. Linnell Jones of 10 Point Road expressed concern about stormwater management and how many consultants have studied it over the past decade. She referenced Mr. Brian Bidoli's remarks on redevelopment bringing fifty million dollars to the city and stated that storms and the floodplain are very important.

IV. ADJOURNMENT

There being no further business or additional public comments, Mr. Abrams thanked the public for their thoughtful input which would be considered during the Board's deliberations. The public hearing was closed and the meeting was adjourned.

Respectfully Submitted,
Courtney Baldwin
Recording Secretary

City of Norwalk -- Board of Estimate & Taxation -- Public Hearing for the FY
2026-2027 Operating Budget -- March 25, 2026

PUBLIC PARTICIPATION SIGN UP SHEET

Please keep to 3 minutes or less -- Operating Budget comments only

	<u>Name</u>	<u>Address</u>
6:35	1 ✓ Brian Bidolli	
6:37	2 ✓ Howard White	300 Ely Ave
6:40	3 ✓ Ashley Gulyas	5 Cliffview Dr.
7:17	4 ✓ Josh Goldstein	22 Princes Pae Rd
7:15	5 ✓ Dan Getz	22 Leonard St
	6 ✓ Greer Frederick	83 WALL Street
7:35	7 ✓ JARED ALLEN	Elmwood Ave
7:37	8 ✓ Thera Catherine	83 Wall St
7:39	9 ✓ Marc Alan	128 GILLIES
7:09	10 ✓ Matt Pentz	69 Lincoln Ave East
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City of Norwalk -- Board of Estimate & Taxation -- Public Hearing for the FY
2026-2027 Operating Budget -- March 25, 2026

PUBLIC PARTICIPATION SIGN UP SHEET

Please keep to 3 minutes or less -- Operating Budget comments only

	<u>Name</u>	<u>Address</u>
6:56	1 ✓ Chris Dwyer	47 Toilsome Ave
6:59	2 ✓ Matthew Silber	250 East Ave
7:02	3 ✓ NICK Zerzan	1 Jean Ave
7:23	4 ✓ Christina Randall	17 Hillside Pl
7:27	5 ✓ Maciej Jankowski	8 Fordham Dr.
7:29	6 ✓ Molina Moor	15 Pequot Dr.
7:45	7 ✓ Serj M Pritchett	28 Dr Martin Luther King Jr Dr
7:48	8 Cynde Bloom Lahey	73 Grandnew Avenue, Norwalk
7:51	9 ✓ Diana Carpio	8 Fourth St Norwalk
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City of Norwalk -- Board of Estimate & Taxation --Public Hearing for the FY
2026-2027 Operating Budget -- March 25, 2026

PUBLIC PARTICIPATION SIGN UP SHEET

Please keep to 3 minutes or less -- Operating Budget comments only

	<u>Name</u>	<u>Address</u>
7:52	1 ✓ Amanda Robbins	4 Chelene Rd,
7:58	2 ✓ Jason Milligan	48 Wall St
8:01	3 ✓ Diane Laurioella	21 Little Fox
8:05	4 ✓ Alex Tunick	35 1st st
8:07	5 ✓ Harrison Knowles	4 Gregory
8:09	6 ✓ Jalin Seud	140 main Street
8:12	7 ✓ Mike Harris	19 Naromake Ave.
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City of Norwalk -- Board of Estimate & Taxation --Public Hearing for the FY
2026-2027 Operating Budget -- March 25, 2026

PUBLIC PARTICIPATION SIGN UP SHEET

Please keep to 3 minutes or less -- Operating Budget comments only

Name

Address

8:16 ✓
8:18 ✓

	<u>Name</u>	<u>Address</u>
1	Mary Ellen Flaherty-Ludwig	89 Soundview
2	Erik Vitigline	54 Van Zant
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② Right side sign in

10/3

Public Comment: 3/25 Board of Estimate and Taxation Meeting

From Erica DePalma <erica.depalma@gmail.com>

Date Mon 03/23/2026 1:35 PM

To Ellis, Tom <TEllis@norwalkct.gov>

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An Open Letter to Norwalk's Council, Mayor and BET:

Everyone's priorities as a taxpayer shift over time. I believe advocacy is only as powerful as the perspective behind it. In pursuit of that perspective, my husband and I have served on both our City's Common Council and Board of Education.

Here is what that experience has made clear:

We can continue to advocate each year for our public school system to receive funding that keeps pace with inflation and meets the needs of our students. But doing so without addressing the underlying structural issue is an unsustainable response to a decades-long crisis.

The underfunding of our public schools transcends Superintendents and Boards of Education. It is rooted in the absence of a revenue-generating financial plan, a concept foundational to every successful enterprise, yet repeatedly cast aside in local government. Whether due to financial ineptitude or political insecurity, the result is the same: cyclical crisis budgeting.

Last year, we watched that cycle play out again. But in a departure from the status quo, NPS high school students unraveled the math themselves: our city cannot afford the full needs of its students, and there is no near-term financial trajectory that supports doing so under current conditions.

The only real opportunity to right-size this cycle is to confront Connecticut's longstanding, disproportionate ECS funding for Norwalk. That is what our students advocated for in the spring of 2025, free from political calculation and escorted by their Superintendent.

The retaliation was a familiar smear campaign, recognizable to those who have served inside local government. It successfully redirected a community advocating for its children away from the root cause: the City's structurally insufficient revenue stream and the State's chronic underfunding of Norwalk's share of ECS.

As recently reported by Nancy on Norwalk, Norwalk receives approximately \$2,514 per student in ECS aid, significantly less than comparable cities such as Danbury, which receives approximately \$4,582 per student (Explainer: How the ECS Formula Affects Norwalk's Education Funding | Nancy on Norwalk)

~ ~ ~

At this stage of the conversation, the debate naturally shifts to opportunities to trim 'fat' in the NPS budget. It is important to explain the mechanics in plain terms, because when details are blurred, the narrative becomes, intentionally, distorted.

The Board of Education operates on four primary revenue streams:

- Local tax revenue
- State ECS funding
- Federal aid
- Grant and donor funding

Teacher contracts include annual cost-of-living increases, the same type of adjustments most private-sector employees receive. Few would argue that teachers do not deserve to keep pace with inflation. Health insurance increases annually as well. This happens in every sector. It is projected and expected. When received as a "gotcha" moment in public presentations by the Council, the Mayor and BET, it should be a red flag for residents.

There is public confusion surrounding mandates attached to federal, state, and grant funding. We are legally obligated to comply with federal and state mandates, and grants come with specific stipulations. Compliance often requires defined programming and staffing.

What should not be confusing is the Council's, the Mayor's, and the BET's awareness of these contingencies.

They are regularly briefed on how these mandated components function, why they exist, and the consequences of eliminating them. In many cases, removing a position means forfeiting the funding attached to it, shifting an even greater burden onto local taxpayers.

The Council, the Mayor and the BET, who alone hold the purse strings of this City's budget, receive detailed BOE budget books, are privy to monthly budget reconciliations, as well as forward projections. Yet once cameras are present, the public narrative often pivots to shock and alarm. Whether due to an inability to digest complex financial contingencies or political motivation, the result is a decades-long storyline that the BOE is "not transparent."

Now, I recognize that the Council, the Mayor, and the BET face difficult decisions in prioritizing city spending. While I may not agree with how they prioritize City spending, I can respect their vote, if they own it.

And so, my advocacy shifts. I am no longer advocating to sway their vote in a public forum. If I'm being honest, I've conceded to the theatre. Instead, my position is simple:

If the Common Council, the Mayor, and the BET vote for a budget that falls below the cost of complying with state and federal mandates, below inflation, and below contractual cost-of-living increases, then own your vote.

Do not lean into the length of the budget process to diffuse accountability. Do not imply a lack of transparency from the Board of Education, which delivers granular line-item budgets and monthly financial updates. Do not assume a community that does not follow every detail in a year long process can substitute for your own accountability.

-Own the vote-

Tell the community you understand the implications: programs will be eliminated, specifically those not protected by federal and state mandates – Music, Arts, and Sports. Staff will be reduced. Services will shrink.

-Advocate for an appropriate share of ECS funding-

Connecticut's underfunding of Norwalk's fair share of ECS aid sits squarely within the purview of our State Officials. Yet the urgency to secure equitable funding has not matched the urgency for self-promotion.

Press conferences and social media posts are strategically timed and carefully curated to shape public perception, but they do not change the math. They obscure the reality that incremental tweaks to the ECS formula have failed to deliver meaningful equity for Norwalk.

Local leaders must step up to the State and demand Norwalk's fair share of ECS funding, not posture at staged press conferences or hide behind "proper protocol" out of fear of political retribution from Hartford.

"Proper protocol" has protected political careers. It has not protected our city's children.

-Develop a revenue-generating plan-

While a politically amplified crisis may have generated noise, division, and deflected blame in the 2025 election year, what elected officials did not anticipate was a community that demands a plan in 2026.

As it stands today, right sizing the gap in public school funding is not mathematically possible for Norwalk. Our current revenue stream will not catch up to the trajectory required to support a free and appropriate education for our children.

Leaders don't repeat the refrain, "It's a tough year." They respond with a plan.

Not an annual budget. Not a land-use strategy. A multi-year financial model that aligns projected revenues, with modeled expense growth, risk scenarios and most importantly, a deliberate strategy for responsibly growing our revenue streams. A city of this size deserves a financial roadmap. It is neither responsible nor credible to express surprise when operating costs rise with inflation year after year.

As a taxpayer and as a mother, I do not need anyone's spin for political validation. I need a revenue-generating financial plan, elected officials who own their vote, and unapologetic advocacy in Hartford for Norwalk's fair share of ECS funding.

Erica DePalma
110 Perry Avenue
Norwalk

Public comment

From Lucineide Gode <lucineidegode@gmail.com>

Date Mon 03/23/2026 2:13 PM

To Ellis, Tom <TEllis@norwalkct.gov>

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Re: Inland wetland agency proposed cuts

From skypaw@aol.com <skypaw@aol.com>

Date Tue 03/24/2026 1:09 PM

To Ellis, Tom <TEllis@norwalkct.gov>

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This comment is meant for the hearing The Inland wetland agency (A.K.A.) Conservation Commission is part of planning and zoning.

On Tuesday, March 24, 2026 at 11:45:06 AM EDT, Ellis, Tom <tellis@norwalkct.gov> wrote:

Ed...I am not familiar with Inland Wetland Agency. Is that also known as the Harbor Commission? Is this comment meant for the BET Public Hearing tomorrow night at 6:30pm?

Tom Ellis
203.854.7708



From: skypaw@aol.com <skypaw@aol.com>
Sent: Tuesday, March 24, 2026 11:36 AM
To: Ellis, Tom <TEllis@norwalkct.gov>
Subject: Inland wetland agency proposed cuts

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Dear Mr. Ellis,

As a former commissioner for 23 years on the commission, I can certainly appreciate the fact that the city has to reduce cost. **HOWEVER**, (notice the caps) the Inland Wetland Agency has also been shortchanged on having adequate staffing and a budget for years and is the last place you should be asking for further cuts.

Ed Holowinko

operating budget feedback - P&Z dept

From Steve Klocke (he/him/his) <sklocke@swinter.com>

Date Tue 03/24/2026 3:19 PM

To Ellis, Tom <TEllis@norwalkct.gov>

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Hello,

I am writing to object to the proposed reduction to the Planning & Zoning department's budget.

The Conservation Commission and Inland Wetland Agency (of which I am the chair) rely heavily on P&Z staff to support our duties, which are mandated by the state. Since the majority of P&Z's budget goes toward staff, reducing the budget may result in reduced staff, which will hinder our ability to perform our duties.

Please note, our duties are not optional, and our commissioners are not paid. We are not prepared to bear the weight of reduced support from city staff.

Thank you for your consideration.

Sincerely,

Steve Klocke, RA

Principal Sustainability Consultant

55 N Water Street, Suite 1, Norwalk, CT 06854

347.622.3118 (c)

sklocke@swinter.com

swinter.com



Letter of Support

From Elise Allum <eliseallum03@gmail.com>

Date Tue 03/24/2026 10:34 PM

To Ellis, Tom <TEllis@norwalkct.gov>

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Just an email affirming that staffing

Good Evening Mr. Ellis,

It has been brought to my attention that the BET is looking to reduce the tax burden, as per the last tax assessment revaluation it underwent, and departments in the City of Norwalk have been asked to cut 10% of their budget. One such department is the Planning & Zoning department.

To the best of my knowledge, the Planning & Zoning staff includes a number of Conservation Office staff. As a Conservation commissioner for the City of Norwalk, any reduction in Conservation or Planning & Zoning staffing, support, or otherwise is of great concern. The City of Norwalk needs to stay well-informed and operate optimally for the health, safety, and equity of all residents. As a commissioner, without a doubt, staff who support the Conservation Commission, whether directly or indirectly, are *essential* in the work that we accomplish. Specifically, budget reductions would make it more difficult to keep the Commission informed and make optimal land use decisions. Please reconsider any budget cuts that would jeopardize the employment status of Conservation Office staff and Planning & Zoning staff. I offer this letter of support to keep all Conservation Office and Planning & Zoning staff for the sake of the Conservation Commission and the City as a whole.

Thank you.
Best Regards,
Elise Allum

NRWA - Community Engagement Coordinator
Pollinator Pathway - Social Media Coordinator
outreachcoordinator@norwalkriver.org


Norwalk River Watershed Association, Inc.



P&Z budget

From Tammy Langalis <Tammy.Langalis@Raveis.com>

Date Tue 03/24/2026 10:36 PM

To Ellis, Tom <TEllis@norwalkct.gov>

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Dear Mr. Ellis,

As a resident and P&Z commissioner, I am aware of the Mayors' request for all city departments to cut their budgets by 10%. If possible, please go easy on P&Z. The staff is hardworking and they run a lean department.

Thank you for your time and dedication to the BET and City.

Sincerely,
Tammy Langalis
11 Indian Spring Rd

1 of 2

Letter of support of Norwalk P&Z/Conservation staffing

From Devan Healy <dshealy88@gmail.com>

Date Wed 03/25/2026 9:23 AM

To Ellis, Tom <TEllis@norwalkct.gov>

 1 attachment (24 KB)

Letter to the Norwalk BET- March 2026.pdf;

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Dear Mr. Ellis,

I am not able to attend tonight's meeting in person however, please see my attached letter of support for the Norwalk Planning & Zoning and Conservation staff.

Thank you for your consideration.

Sincerely,

Devan Healy; Norwalk Resident and Conservation Commissioner

z/z

March 25, 2026

Dear Members of the Board of Estimate and Taxation,

I am writing in advance of your upcoming public hearing to express strong support for maintaining current staffing levels within the Planning & Zoning (P&Z) and Conservation departments.

I understand the Board's goal of reducing the overall tax burden, particularly in light of the ongoing impact of the most recent tax assessment revaluation. However, I respectfully urge you to consider the significant consequences that a reduction to the P&Z operating budget would have.

The P&Z budget is already extremely lean, with the vast majority of funding dedicated to staffing. Notably, the current team includes five staff members who support both P&Z and Conservation functions—roles that are essential to maintaining regulatory oversight, environmental stewardship, and timely public service.

A reduction would substantially impact the department's ability to fulfill its responsibilities, leading to decreased service levels, slower project reviews, and reduced capacity to support critical conservation efforts.

Given that the department has already identified targeted reductions in response to changing city policies, further cuts of this magnitude would disproportionately affect core operations and staffing capacity.

For these reasons, I respectfully request that the Board maintain current funding levels for P&Z and Conservation staffing to ensure continuity of services and the effective functioning of these essential roles.

Thank you for your time and thoughtful consideration.

Sincerely,

Devan Healy

Norwalk Resident and Conservation Commissioner

Public Comment: BET Operating Budget Hearing - Planning and Zoning

From Bryce, Chapin <CBryce@norwalkct.gov>

Date Wed 03/25/2026 9:28 AM

To Mayor <Mayor@norwalkct.gov>; Ellis, Tom <TEllis@norwalkct.gov>

Cc Kleppin, Steven <skleppin@norwalkct.gov>; Habansky, Jay <JHabansky@norwalkct.gov>

Dear Madam Mayor, Members of the Board of Estimate and Taxation, and Mr. Ellis,

I am writing to request that the Planning and Zoning department budget not be reduced as part of this budget cycle. I understand there are significant constraints and difficult tradeoffs in this budget, and I appreciate the work you have put into balancing competing priorities.

With that context, I strongly believe that maintaining funding for the Planning and Zoning department is essential for Norwalk. The department's operational budget is predominantly staffing, which means that a reduction translates into reduced capacity. This would directly impact our city's ability to conduct inspections, enforce violations, and support the planning work that residents rely on.

Zoning enforcement is one of the most frequent concerns raised by residents at our meetings, and the department and commission have made it a priority. Reducing the department's staffing would limit their ability to respond to complaints and violations. While generating revenue is not the goal of the zoning enforcement process, enforcing violations does provide revenue for the city.

This department's work has downstream effects on the city's fiscal health, as they provide expertise informing how our city should develop and resources we need to protect. They work closely with residents, municipal and state officials, and developers to understand how we can strengthen and invest in Norwalk.

Planning & Zoning is the first step in the development pipeline and generates revenue through collecting fees for submitted applications. These fees help offset the department's review of applications, ensuring projects align with our zoning code and the community's vision for conservation and development. This review enables projects to move forward to the building permit stage, where the Building & Code Enforcement department collects permit fees. In the 2024/2025 fiscal year, the building permit fees alone exceeded the 2025/2026 operating budget for the larger Economic and Community Development division.

Reducing the Planning and Zoning department's capacity to review these applications would delay or inhibit the revenue it generates downstream, both in permit fees and property tax revenue. I am concerned about how cuts to this department, and within the Economic and Community Development division, would impact our city's ability to attract investment that diversifies our tax base to reduce the burden on residential taxpayers.

copy

I would welcome the opportunity to discuss this further and provide any additional context that would be helpful as you refine the budget.

Sincerely,
Chapin Bryce
Planning & Zoning Commission, Chair

Public Comment

From Collette Agnese <collette.reny@gmail.com>

Date Wed 03/25/2026 9:38 AM

To Ellis, Tom <TEllis@norwalkct.gov>

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Dear Colleagues,

I am writing to support our school funding. I was heartened to learn that additional funding allowed for the allocation of \$2.2 million to the Board of Education which would mitigate anticipated budget related reductions to school-based budgets and would then bring the Norwalk Public Schools increase to 4.9%. This felt like such a positive move compared to last year, where things were to the wire. But, now I see there are further shortfalls of ~\$2 million due to health insurance premiums increases. This is a contractual obligation and it's been very clear in nationwide public reporting that health insurance premiums are skyrocketing this year due to the changes enacted by congress to the affordable care act, among other factors. This is information we have known for months, so why were we not prepared for this, and why does it now seem like a surprise? While I do not agree with the changes that created these higher premiums, the city should have been preparing for them many months ago when it was clear there would be changes to the law that would have an impact. It feels negligent to say now there is this gap without owning up to the fact that this could have been mitigated with better planning.

Please work together to find a solution to the school funding, and allow our schools to be funded at the level necessary to provide our students a world class education.

Thank you,
Macintosh Road
Norwalk CT

Public Comment

From N newms <new2236@yahoo.com>

Date Wed 03/25/2026 10:05 AM

To Ellis, Tom <TEllis@norwalkct.gov>

Cc N newms <new2236@yahoo.com>

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Dear Mr. Ellis,

I am writing because I am unable to attend this evening's crucial public hearing on the City's FY 2026–27 Operating Budget, either via Zoom or in person. I unequivocally and sincerely support the preliminary budget cap that includes a 4.9% increase for the Board of Education, and I strongly hope it passes this evening.

This increase is critical for Norwalk Public Schools, and especially for BMHS, to continue improving the quality of education for all students in our city. It is essential for both our students and teachers, and it is long overdue. This funding is a vital investment in Norwalk's future, and I urge the Council to do the right thing and pass this measure without delay.

Best,
Nicole Uva
203-451-6120 (cell)

City Meeting

From Willard Lawless <bjryansgroup@gmail.com>

Date Wed 03/25/2026 10:11 AM

To Ellis, Tom <TEllis@norwalkct.gov>

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To the City of Norwalk,

I am writing today to address the proposed budget cuts regarding the Norwalk community events.

As a member of the community and business owner I feel that taking away the funding for the community events is a terrible mistake and would be detrimental to our businesses, neighborhoods and communities. We have seen such fantastic results from these events both economically and socially. These events bring old and new members of our and surrounding communities to showcase our businesses and neighborhoods.

In the case of the Wall Street area, where we have struggled for decades, we are starting to see an awareness and spotlight put on the area, businesses and living accommodations to drive people back to this struggling area.

The recent "Melt" event, had a tremendous turnout of all ages. We sold 300 tickets to our soup competition which encompassed eight local restaurants. All received amazing feedback from regarding new customers and sales.

I truly know that we will be going backwards in our neighborhood if these events are taken away. Having the community events is a massive spring board for us to drive more businesses and customers to where we are.

Please don't take away the current momentum we have by not funding these citywide events.

Sincerely,

BJ Lawless

President of the BJ Ryans Restaurant Group and Wall Street Neighborhood Association

1 of 2

Public Comment

From Chris Dwyer <chrisdwyerct@gmail.com>
Date Wed 03/25/2026 11:34 AM
To Ellis, Tom <TEllis@norwalkct.gov>
Cc Barbara Smyth <BCSmyth@norwalkct.gov>

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Chris Dwyer
47 Toilsome Ave
Candidate for State Senate CT-25

First off, I want to commend Mayor Smyth and the BET on a thorough and professional budget process this year. We are living in hard times and you are asked to make harder decisions. I don't envy you and it takes courage to take this mantle.

But Norwalk's budget, Norwalk's streets, and Norwalk's people, will never be free from financial & socioeconomic squeezes that come direct from the State until we all come together and truly fight for a NORWALK THAT WORKS.

We all know that the ECS does not work.

We all know that even with SB7, the ECS does not work.

At the start of ANY budget conversation in this city, we have a looming and thundering cloud of Hartford's negligence inside of the Educational Cost Sharing formula; an erroneous formula does not make Norwalk's education work.

We need to advocate, strongly and consistently, for upleveling the Base Aid Ratio for multilingual learners and special needs, and we need to REMOVE commercial real estate & infrastructure from the 3-year grand list calculation. It is making Norwalk look richer, and it is stealing from our children. Everything starts from there and I will be spending the next 6 months loudly advocating for this.

Hartford works for Norwalk, not the other way around.

On a micro-level, as a Cranbury resident, I am **strongly** opposed to allocation of \$833,000 for Cranbury Park improvements just to match our State Legislature's gifted grant. If we are getting pressured to spend that to get \$400k match, we probably should look at NHS in a lesson of saying "not right now, thanks but no thanks, Mr. Senator."

~ ~ ~

There are many great advocates here tonight for many causes and one such I'd also like to support is our Arts Business Development and Special Events. We must preserve the staff and FULLY FUND this department.

In an era where our roads are closed and ripped apart, lights aren't timed well, parking authority sucks the air out of any room, Norwalk's businesses NEED the Arts Business Development and Special Events and THEY are all the ones together making Norwalk enviable. Not Wegman's, Costco or god forbid, the Sono Collection.

Thanks for listening. I know we all have a part to play, so let's get to work - together.

Public Comment

From Dan Darbandi <dan.darbandi@gmail.com>

Date Wed 03/25/2026 11:37 AM

To Ellis, Tom <TEllis@norwalkct.gov>

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Good day,

I am writing in support of approving funding for TMP and DPW at the level recommended by Mayor Smyth. This operating funding is important to retain skilled staff at city hall who are able to manage road construction and other public works projects across the city. Given the deleterious state of many Norwalk roads at the moment, I strongly believe we need to prioritize their repair and improvement.

Thank you,

Dan Darbandi
20 Ambler Dr.
Norwalk, 06851

PUBLIC COMMENT (BET Hearing 3/25)

From Benjamin Bowen Schwartz <bs2946@columbia.edu>

Date Wed 03/25/2026 11:55 AM

To Ellis, Tom <TEllis@norwalkct.gov>

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Good morning:

I am writing in strong support of maintaining or increasing the current TMP budget over the upcoming fiscal year. I am a homeowner in Norwalk's District A and directly benefit from the sidewalk construction, bus availability, and traffic safety initiatives that TMP has successfully stewarded over the two years I have resided in Norwalk. The infrastructure projects that TMP and Public Works hope to undertake in the future, including the improvement of East Avenue, are of vital importance to our city. I urge you to reconsider before approving a budget that would endanger these invaluable improvements and the livelihoods of those who make them possible.

Yours sincerely,
Benjamin B. Schwartz, PhD

Public comment

From Christina Taccone <cmt1012@sbcglobal.net>

Date Wed 03/25/2026 11:59 AM

To Ellis, Tom <TEllis@norwalkct.gov>

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To tax committee,

The budget of the city is outrageous with very little to show for it. There needs to be a major audit.

It makes no sense how the public school budget keeps going up this drastically and high school graduation proficiency is sub par for decades.

I want to see line by line itemized budget of each penny to each school or program. You are correct we can't cover the increased costs and if you're blaming health insurance you need to get on state and Lamont and Duff and tell them to stop the bills and reverse bills they have **DONE TO MAKE EVERYTHING UNAFFORDABLE!**

I don't think anybody has been paying attention to the unaffordable bills that they've been passing in years past or have allowed companies to increase. This is an issue from Hartford and from the insurance companies. So you need to ask Duff some really hard questions because he likes to act like he had no hand in the unaffordability of Connecticut and pushes policy and they **ALLOW** insurance and private companies to do what they want in this state all the time.

Exhibit A: PURA getting pressured to change mind and allowed sale of Aquarion just this morning! That was with major pushback and state still let them. Prices will **TRIPLE** if not more. **THEY SERVE PEOPLE IN NORWALK.** People are fleeing CT in droves.

This article mentions how they **ALLOWED DOUBLE DIGIT INCREASES FOR INSURANCE.** This is not all information.

<https://ctmirror.org/2025/09/10/rate-hikes-ct-health-plans/>

We want schools and teachers to be funded but this is an issue from top down and needs to be addressed. Start with Duff and Hartford. Also more money has never shown improved tests out of HS. Money isn't the issue. This needs to be resolved in smart way.

Start with audit and question Hartford and insurance companies. Residents can't afford the taxes and will continue to leave. There are for sale signs everywhere. Two on my street alone. Many to follow.

2/3

Get rid of things that we don't need to waste money on. We need an exhaustive list and trim. I for sure know we don't need to have any contracts with any of these red light camera companies or the China surveillance flock systems. Stop wasting our money on surveillance.

We do not consent to being tracked and monitored every second. Get our money out of that contract and put towards the school. It is an invasion of privacy. We did not consent to it, we do not consent to it, and you can save a whole lot of OUR money and for you to be using any of our money to surveil us is unconstitutional.

So I don't know how much you guys are even spending on that but that needs to be done and I'm sure you'll save a fair amount of money. If you care that much about the teachers get rid of the surveillance, all of the system, do not upgrade any cameras we do not need cameras, we do not need flock systems and put the money into the school fund.

I'm sure that if we get a line by line list of everything that we pay for, the people could easily see and tell you where to cut money. We are not China and we are not going to be tracked. If there are any other surveillance cameras in any public setting, get it out as it's unconstitutional and you're wasting our money.

In addition, more lies and ignorance when people have voiced their concerns about the construction of the new Norwalk high school. The article just came out that they're going try to force another 21 million on us. That's not going fly. They lied or lied by omission.

The article was saying that this issue from Norwalk residents of the terrain in that area is a problem and whoever approved this is beyond negligent. The city was aware of this issue and proceeded anyway!

you could've probably renovated the whole thing and now you're going to try to tax us another 21 million because you ignored residents who SAID THIS VERY ISSUE!

No way you'll be out of your mind. I'm sure you guys were aware of the complaints and these issues were presented at the beginning of the issues of the terrain and the rocks in that area. In addition you guys are not going to be making good choices about West rocks. Leave West rocks middle school alone.

So this is on the record as you have already been told and I'm sure planning and zoning has been told that turf is toxic and causes runoff in the residence down in that area have told you about the runoff and the mud that occurs just with that if you try to change the whole thing, you're increasing cost for no reason. For one aesthetically it will look stupid and why would you want to have a school at the lower end of the hill, so that too could become flooded and again just incur more cost for no reason. The soccer fields there is the central part of Norwalk. The place is where the schools are is iconic. Leave West rock school where it is and return the soccer fields back to grass. You guys keep talking about carbon capture yet you're poisoning the land with toxic PFAS is from the plastic and grass is a living breathing item.

We need a very honest independent evaluation of the school, somebody who's not trying to make money off of anything and see what the issues are. Everybody's been around long enough the last six years to see how deals get done and increases go up.

Absolutely not!!

3 of 3

Norwalk High School project seeks \$21 million increase amid soil, site challenges

<https://www.nancyonnorwalk.com/norwalk-high-school-project-seeks-21-million-increase-amid-soil-site-challenges/>

Norwalkers TOLD CITY HALL THE ISSUES AND IGNORED THEM!! We will not foot bill for negligence. It's Duff project let him pay out of his own pocket not taxpayers.

Clean up the expenses. This is out of control.

Christina D

Public Comment- Operating Budget Meeting 3.25

From Jessica Garnett <jessicadgarnett@gmail.com>

Date Wed 03/25/2026 12:02 PM

To Ellis, Tom <TEllis@norwalkct.gov>

CAUTION: EXTERNAL Email: Don't open links or attachments from untrusted senders

Please see below my public comments for the BET Meeting on 3.25.26

Good morning members of the Board of Estimate and Taxation,

Every year it becomes a little more frustrating to watch the hand wringing that goes on during budget season. The repeated villainization of the BoE, the back and forth about what amounts to pennies added to tax bills and who is to blame. Yet there is no discussion as to why we can never appropriately fund our city services year after year. While it is incredibly difficult for the average resident to pick apart the city budget without far more detailed budget information, I've noted some items below which raise questions that I would appreciate the BET look into deeper. I would also appreciate if the BET had a robust discussion with city leadership and the Common Council as to why not matter how much gets built in Norwalk we are not producing the revenue necessary to fund the city. While property taxes are a truly antiquated way to raise city revenue, it's the system we have to work with. How many landlords are cheating the tax system by turning single family homes into boarding houses? How many illegal apartments are cheating the tax rolls? Why doesn't it feel as though no matter how many large apartment buildings are put up promising additional tax revenue its never enough?

-The mayor's Chief of Staff only makes \$5,340 less than the Mayor. Instead of a Chief of Staff the City Should hire someone with extensive logistics expertise in running city services. Alternately the Chief of Staff should be making about 50% of what the mayor is paid.

-Director of Strategy and Policy should be moved to the position of grant writer. DEI initiatives can be handled within the HR department.

-The Director of Communications should also be the "digital content administrator" this is another position that is not necessary

-6 Full time people in the Registrar of Voters seems like a lot, but again with so few details how would we know?

-IT could probably use more funds to implement AI across the city which in turn could eliminate busy work/help find efficiencies

-Park Maintenance- Why aren't we outsourcing mowing and blowing? Surely we could concentrate our resources in other areas and outsource the daily maintenance.

297

- Code Enforcement- consolidate and make into a team, paring down the number of positions. Right now it is siloed across departments and highly inefficient.

-Libraries- Consolidate to one high tech, inviting library with all the resources!

-The Chief of Community Development does what exactly? Take that money and use it for code enforcement.

-Business Development and Tourism- what is this department adding to the city? I would eliminate this department.

-Neighborhood Improvement Manager does what exactly???? No one knows and we have seen nothing improved in our neighborhoods. The Building department doesn't even hold Bligh Hearings anymore.

-TMP is not a necessary department. Eliminate the head positions and give the necessary engineers and workers to DPW.

-The BoE is stuck in the unenviable position of being hamstrung by state and federal unfunded mandates. They are also responsible for educating the children living in Norwalk. As our wealthy neighbors have pushed more poverty into Norwalk that has weighed on the school system. That is not a judgement but simply a fact that as a society we have pushed the issues of poverty into the school system for our teachers to handle. This also goes hand in hand with the fact that we are drastically underfunded by the state and so the cost falls to the local property tax payers. It would be worth it to know from the BoE exactly what they would need to cut this budget cycle and not have to play games like Senator Duff did last budget cycle with the BoE.

At the end of the day, residents of Norwalk want to see the city spend less of our taxes sitting in City Hall and more out paving the roads, filling in pot holes, cleaning up trash, fixing our crumbling city buildings, collecting our garbage on time, cracking down on slumlords and blight in our neighborhoods, closing Vape Shops selling illegal drugs, shutting down businesses in residential neighborhoods, proving a top notch education, etc. It's all the "non-sexy" day to day running of the city where we need to be spending our tax dollars.

Regards,

Jessica Garnett
Fallow Street

Fwd: SAVE NORWALK EVENTS

From Willard Lawless <wjlawless@aol.com>
Date Wed 03/25/2026 2:12 PM
To Ellis, Tom <TEllis@norwalkct.gov>

You don't often get email from wjlawless@aol.com. [Learn why this is important](#)

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BJ Lawless
President/Owner, The BJ Ryan's Group

Begin forwarded message:

From: Lindsey Barate <lbarate11@yahoo.com>
Date: March 25, 2026 at 1:42:04 PM EDT
To: info@arcssl.com
Subject: **SAVE NORWALK EVENTS**

To Whom It May Concern,

I am writing to respectfully urge you to reconsider any plans to reduce or eliminate free community events in Norwalk.

These events are far more than simple "get-togethers"- they are essential to the social fabric of our community. They bring together residents of all ages, backgrounds, and income levels, creating opportunities for connection, inclusion, and shared experiences.

Beyond their social value, community events also **support local businesses** and make our city a more vibrant and attractive place to live or bring your business. They help foster a sense of belonging that cannot easily be replaced.

I understand that budget decisions are complex and require difficult trade-offs. However, the long-term benefits of maintaining these events—stronger community ties, increased local engagement, and improved quality of life—are well worth the investment.

Thank you for your time and for your continued service to our community. I hope you will prioritize keeping these valuable events accessible to all residents.

Events that I have attended (some multiple times) with my family.

2 of 7

- Wonderland on Wall Street
- Christmas Extravaganza on Washington Street
- Halloween Night Fare on Washington Street
- The Melt
- DJ Skate Night at Calf Pasture Beach Skate Park

Best,
Lindsey Buono
Lifelong Norwalk Resident

Budget meeting

From eicheng@aol.com <eicheng@aol.com>

Date Wed 03/25/2026 2:55 PM

To Ellis, Tom <TEllis@norwalkct.gov>

You don't often get email from eicheng@aol.com. [Learn why this is important](#)

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It seems to me that tax abatements are a form of trickle down theory. That is that economic benefits will come to Norwalk over time. It's also an investment in the project. If you continue to offer abatements to developers, is there a way to share in revenue or equity from the asset?

George Eichen.

Norwalk

[Sent from the all new AOL app for iOS](#)

PUBLIC COMMENT

From A V <roseamilia21@gmail.com>

Date Wed 03/25/2026 5:27 PM

To Ellis, Tom <TEllis@norwalkct.gov>

CAUTION: EXTERNAL Email: Don't open links or attachments from untrusted senders

Good evening, my name is Rosa Ayala. I live on Bedford Ave.

This email is in support for our schools budget.

Protects school-based budgets

Supports critical staffing and programs

Helps sustain free meals for all students

Addresses rising costs impacting our district.

Thank you!

Rosa Ayala

lofz

**Late But Important- Public Comments -PUBLIC HEARING – BOARD OF ESTIMATE & TAXATION
AGENDA MARCH 25, 2026, 6:30 PM**

From Courtney Kern <courtbkern@yahoo.com>
Date Wed 03/25/2026 5:53 PM
To Ellis, Tom <TEllis@norwalkct.gov>
Cc Courtney Kern <ckern@eventsbeyond.biz>

You don't often get email from courtbkern@yahoo.com. [Learn why this is important](#)

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Dear Tom,

We're paying close attention to tonight's Norwalk Board of Estimate and Taxation meeting, as the potential cancellation or limitation of local events is deeply concerning.

My husband and I moved to Norwalk from Manhattan after more than 20 years, largely for the lifestyle this community offers—coastal living, vibrant local culture, and a strong sense of connection. Over the past four years, we've truly fallen in love with Norwalk.

We are passionate supporters of small businesses and actively promote them on social media—often weekly, if not more—through @eventsbeyond. What makes this area special isn't just its location—it's the energy: live music, outdoor events, performing arts, wellness, and the ability to gather as a community. These are not extras—they are essential to the mental health, well-being, and identity of this city.

As someone who has planned events professionally and worked closely with small businesses for over 15 years, I strongly believe this is an area where we should be doing more—not less. Events, supported by thoughtful social media promotion, are not just “nice to have”—they are powerful drivers of community engagement, local business growth, and overall city vitality. This is how you build momentum, attract people, and create a place people are proud to call home.

A clear example is the summer concert series at Calf Pasture Beach. It's not just an event—it's the heart of summer here. Nights with Captain Jack, the Tom Petty Project, Neil Diamond tribute bands, and other nostalgic, crowd-favorite performances bring people together in an effortless, joyful way. It's tradition. It's a community. It's what people look forward to all year.

Sunday music at the beach is especially important this year. With the closure of Ripka Café and the loss of Friday night programming for 2026, these gatherings matter even more. Reducing or relocating them takes away from the very essence of what makes Norwalk special.

Scaling back these offerings feels like a step in the wrong direction. If anything, Norwalk should be investing in more—more community events, more support for local vendors, and more arts programming.

While we may not have children, we strongly believe in investing in the next generation. Organizations like East Coast Contemporary Ballet and other performing arts initiatives are vital—not just culturally, but educationally. They provide exposure, inspiration, and a sense of possibility that should be prioritized.

There's also a practical reality: this is not an inexpensive place to live. People choose Norwalk—and stay in Norwalk—because of the quality of life it offers. Especially in a region where winter is quieter, the spring through late fall seasons are essential. That's when this community comes alive. Reducing what makes those months special risks diminishing the very reason many of us are here.

We urge the city to reconsider any cuts and instead focus on expanding and strengthening these offerings. This is about more than events—it's about community, connection, and the long-term vitality of Norwalk.

Let's move forward—not backward.

2 of 2

Thank you.

Courtney Kern-Giles
@eventsbeyond

Courtney & Ben Giles
26 Belden Ave #2426
Norwalk, CT 06850
518-229-5683



646.481.1040
www.eventsbeyond.biz
cbkern@eventsbeyond.biz

Courtney B Kern
founder & creative director

Crafting a Story, Creating an Experience, Capturing Memories!

In support of not cutting the staffing at P&Z and Conservation Office

From Kathryn Sellschop <kathryn_sellschop@icloud.com>

Date Wed 03/25/2026 5:55 PM

To Ellis, Tom <TEllis@norwalkct.gov>

[You don't often get email from kathryn_sellschop@icloud.com. Learn why this is important at <https://aka.ms/LearnAboutSenderIdentification>]

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Dear Board of Estimate and Taxation,

I am writing to support Planning and Zoning request to not cut its operating budget by 10%. The P&Z office operating budget is already very lean and this cut would mean that they would have to reduce head count. This would significantly impact the effectiveness and ability of this important town function. Processing times, oversight, and environmental protections would be compromised. The cost to the environment and development in Norwalk would far exceed the savings. The long term impact of these cuts not something that we can claw back at a later date.

Best,
Kathryn Knight

Public Content

From Jeanette Moore <moorej@norwalkps.org>

Date **Wed 03/25/2026 6:25 PM**

To Ellis, Tom <TEllis@norwalkct.gov>

You don't often get email from moorej@norwalkps.org. [Learn why this is important](#)

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Good afternoon. I have the pleasure of walking into City Hall and glancing over my right shoulder to see a list of veterans from Norwalk who served in various wars — among them, many of my own family members who fought on behalf of this country, all with roots from other places.

My family has resided in Norwalk and contributed to this city for nearly 100 years. We came first from the Bronx, and before that, from Italy by way of Ellis Island. My grandparents were multilingual learners who attended schools much like Winnipauk. Over the generations, family members and I have attended Jefferson, Tracey, West Rocks, Norwalk High School, Ben Franklin, and many more — too many to name.

For the past six years, I have worked closely with many of our schools to support reading initiatives, intervention efforts, and special education services. Literacy is my specialization and my passion.

Today, many of our teachers are stretched beyond their limits. The demand for special education services continues to surge — not just locally, but nationally — and the need to effectively serve our multilingual learners grows alongside it. Cutting any support roles within our school buildings would have a profound impact, not only on our teachers, but most importantly, on our children.

Thank you.

--

Dr. Jeanette Moore, CIT-A/AOGPE

Literacy Specialist
Department of Specialized Learning
Norwalk Public Schools
Room 324 @ City Hall

- IDA Verified Dyslexia Practitioner
- National Council of Teachers of Mathematics



Comentario público

From Isabel cabrera <isabel.cabrera5@icloud.com>

Date Wed 03/25/2026 7:42 PM

To Ellis, Tom <TEllis@norwalkct.gov>

[You don't often get email from isabel.cabrera5@icloud.com. Learn why this is important at <https://aka.ms/LearnAboutSenderIdentification>]

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Enviado desde mi iPhone

Current Budget Review

From Andy Conroy <atconroy@gmail.com>

Date Thu 03/26/2026 11:21 AM

To Ellis, Tom <TEllis@norwalkct.gov>; Kleppin, Steven <skleppin@norwalkct.gov>; Maldonado, Tammy <tmaldonado@norwalkct.gov>

Cc Andy Conroy <atconroy@gmail.com>; atconroy@norwalkct.gov <atconroy@norwalkct.gov>

You don't often get email from atconroy@gmail.com. [Learn why this is important](#)

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Hello, I want to weigh in to the current review process. My name is Andy Conroy and I have continuously served the City (writ large) since 1995, first helping rescue a failed school revamp, and then serving in the Zoning Commission, the Common Council for ten years, and the ZBA since then. When not in an elected, appointed position in the City I served as Treasurer in the 6th TD.

My focus on the Council was Finance and I was heavily involved in the budget work ups. Over time the number of employees was significantly reduced. We got to the point where we realized were affecting the service level(s) and actually added back employees.

My experience with the ZBA has demonstrated that we are at minimum support levels with regard to staffing. I have never encountered staff "sitting around".

I cannot speak to infrastructure, but it appears to be adequate. As you know, board members handle any necessary admin tasks on their own. Since Land Use training has been mandated by CT statute, the City pays for that training -- so I believe that item cost remains necessary.

Our staff is required to visit properties and that cost remains necessary.

The publishing costs (again writ large) have been greatly reduced since the board members no longer receive "packets" for each meeting.

These are my direct observations, please take them into consideration.

Regards, Andy Conroy

School Budget

From Stacey Bergin <sbergin340@gmail.com>

Date Thu 03/26/2026 11:54 AM

To Ellis, Tom <TEllis@norwalkct.gov>

You don't often get email from sbergin340@gmail.com. [Learn why this is important](#)

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Dear Mr. Ellis,

I had fully intended to submit this yesterday before the BET meeting; however, I was sidelined by an illness and am just now getting back on my feet.

In the interest of full transparency, I am not a Norwalk resident. I do, however, work here, own homes in both Connecticut and New York, and am employed by the Board of Education. It can be difficult for employees to speak openly about budget matters, as it can feel personal at times, like advocating for one's own job. In some ways, that is true. But more importantly, I am advocating for our students. At the end of the day, what matters most is that students and families have what they need to be successful.

I have spent over three decades in education. During that time, I have seen cities like Yonkers struggle as a result of insufficient school funding. I have also seen families relocate to places like Long Island, where school systems are more consistently supported. My sister often reminds me that her \$20,000 in taxes supports the education of her three children. While I pay less in taxes, I chose to send my children to parochial school. Perhaps I would have made a different decision if we had lived in Norwalk or on Long Island; there is no way to know for certain. What I do know is that families stay when their children's educational needs are being met.

When schools are not adequately funded, families leave, teachers seek opportunities elsewhere, and programs begin to erode. A 4.9% increase barely covers essential needs. Schools and central office departments are already making cuts, but we are reaching the point where there is little left to reduce without impacting quality. Our teachers need professional development, adequate classroom materials, and a sense of stability if we expect them to remain.

As a taxpayer in two states, I will always invest in the future of our students.

Sincerely,
Stacey Bergin

Belated public comment

From ana <serelle21@gmail.com>
Date Thu 03/26/2026 5:55 PM
To Ellis, Tom <TEllis@norwalkct.gov>

You don't often get email from serelle21@gmail.com. [Learn why this is important](#)

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Hi Tom, can you please share with BET?

Hello BET,

Sorry, my public comment last night was on a dry erase board that got partially erased by a small child. I re-wrote it today, including a number of points that i didn't get to.

I'm Ana Tabachneck. I live at 4 Gilbert Street, and I have two children in public school. I also serve as an alternate commissioner on Planning and Zoning, but I'm speaking only for myself.

I've followed the BET, council, and BOE meetings throughout this budget cycle, and I want to share a few points.

First, please fully fund the schools—at least to the 4.9% cap—to prevent cuts to student-facing positions. Our elected Board of Education has clearly stated what is needed, and the council already acted to raise the cap to avoid those cuts. That should carry real weight in your decision-making. These are core services that directly impact children and families, and once those positions are cut, the impact is immediate and difficult to reverse.

Second, I want to address the idea of representing the "silent majority." The reality is, we don't know what silent taxpayers want. By definition, they are not telling us. The only clear input you have comes from public comments, emails, and the officials we elect to represent us. For all we know, the silent majority supports strong schools, functioning city services, and long-term investment in our community. So rather than making assumptions that the silent folks want cuts to city services, I urge you to ground your decisions in the input you *do* have, along with your own best judgement.

Third, much of the tax increase people are experiencing is driven by revaluation and rising property values—particularly on the residential side. Higher tax bills are largely a reflection of higher property values. Most people want their property values to increase—that's a good thing—but we can't try to offset that by cutting essential services. That approach undermines the very things that make this city a desirable place to live in the first place.

Fourth, from my experience on the Planning and Zoning Commission, I've seen how critical staff are to keeping the system functioning. A significant amount of work happens before applications even reach

Zof V

the commission—staff ensure submissions are complete and meet baseline requirements. There is certainly room to improve efficiency, especially in zoning and blight enforcement, but cutting staff will only make those challenges worse.

Instead, we should be looking at ways to improve how we collect fines and enforce compliance. Right now, we are likely leaving a meaningful amount of revenue on the table. A more consistent and neutral approach—potentially involving the tax collector's office earlier in the process—could both increase compliance and generate additional revenue without cutting services.

Finally, I want to address tax abatements and their impact on city finances, because there's a narrative that they are a major cause of our revenue challenges. The data suggests otherwise.

Looking at the 13 properties in the EZ abatement program, my layperson's analysis shows that without redevelopment they would collectively be generating about **\$446,000 per year** in taxes. Today, even with abatements in place, they generate approximately **\$5.8 million annually**, and that will grow to **over \$10 million per year** once abatements expire.

From a grand list perspective, the difference is just as significant. Without redevelopment, these properties would represent about **\$19 million** in assessed value. Instead, they currently contribute around **\$217 million**, and that will increase to approximately **\$440 million** once abatements end—more than **20 times higher** than the pre-development baseline.

Put another way, if these developments had never happened, the city's grand list would be about **\$198 million smaller** than it is today. To raise the same amount of revenue on a smaller grand list, the mill rate would need to be higher—meaning higher taxes for everyone else.

Now, there is a theoretical scenario where all of this development would have happened without abatements, and in that case, yes, you could argue we left money on the table. But there is also a very real possibility that without abatements, much of this development would not have happened at all. In that scenario, the abatement program is not a loss—it is a net gain, already generating millions more per year than the status quo and continuing to grow.

If there is work to be done on abatements, it's not elimination—it's improvement. We should be publishing this data publicly and regularly evaluating whether abatements are being targeted effectively. Personally, I would rather see them focused on deeply affordable housing near transit and employment centers, rather than market rate development with standard affordable set-asides.

At the end of the day, housing affordability improves when supply outpaces demand and when we make intentional investments in affordability. We don't get there by not building.

I urge you to fully fund our schools, maintain critical city services, make decisions based on evidence, not assumptions, and on long-term impact rather than short-term reactions.

Thank you.



CITY OF NORWALK
Office of the Mayor

P: 203-854-7701 / F: 203-854-7939

125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

MEMORANDUM

April 6th, 2026

To: Members of the Board of Estimate & Taxation
Members of the Planning Commission
Members of the City Council

From: Barbara C. Smyth, Mayor -- City of Norwalk

Re: Special Capital Appropriation Request from the Police Department for the purchase of a police rescue vehicle.

On March 24th, 2026, The City Council approved the purchase of a police rescue vehicle. This resolution is to transfer the funds from the Combined Dispatch Project to the Police Rescue Vehicle Project.


RESOLUTION TO TRANSFER UNEXPENDED FUNDS TO FUND THE PURCHASE OF A POLICE RESCUE VEHICLE

BE IT RESOLVED, that a special capital appropriation of \$361,000.00 is hereby transferred from the Combined Dispatch Capital Project for the Communications Upgrade Project (account # 092-13610-5777-C0638) to the City's Police Department for the purchase of a new Police Rescue Vehicle (account number # 092-63010-5777-C0858).

MEMORANDUM

April 6th, 2026

To: Members of the Board of Estimate & Taxation
Members of the Planning & Zoning Commission
Members of the City Council

From: Tom Ellis, Director of Management & Budgets 

Re: Special Capital Appropriation Request from the Police Department for the purchase of a police rescue vehicle

On March 24th, 2026, The City Council approved the purchase of a police rescue vehicle. This resolution is to transfer the funds from the Combined Dispatch Project to the Police Rescue Vehicle Project.

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Finance recommends approval.

SECTION B

**CITY OF NORWALK TRANSFERS 2025-26
BOARD OF ESTIMATE AND TAXATION**

FISCAL YEAR 2025-26:

REGISTRAR OF VOTERS:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-1210-5130	Wages & Salary – Temp.	01-1210-532A	Election Supplies	\$4,000

This transfer is to cover additional election supplies and to procure professional translation services.

Finance recommends approval.

RECREATION & PARKS:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-9600-5900	Contingency	01-4150-Misc.	Grounds/Facilities Misc.	\$175,000

This transfer is to cover increased costs for labor contracts, winter storms and increased utility costs.

Finance recommends approval.

**City of Norwalk
FYE 2026 Operating Budget Transfer Request**

To process a budget transfer request please complete this form and email to: tellis@norwalkct.gov

Note: Any accounts that have cumulative transfers exceeding \$5,000 during the fiscal year must be approved by the BET.

Authorizing signature: _____ **Requesting manager: Diana Paladino / Stuart Wells**

Date: April 6, 2026
Fiscal year 2025-26



Division / Department: Registrar of Voters

	"From" Account	"From" Account Name	"From" Account Available Budget	"To" Account	"To" Account Name	Transfer Amount
1	011210-5130	Wages and Salary Temp	\$ 16,000.74	011210-532A	Election Supplies	\$ 4,000.00
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
	Total		\$ 16,000.74			\$ 4,000.00

Explanations

Transfer 1:

Reconciliation of Negative 532A Balance:

We are currently working to reconcile a negative balance in account 532A. While expenditures have been limited to date, we anticipate upcoming costs associated with training implementation, election preparation, and statutory compliance in advance of a likely August 11, 2026 Primary. Although the majority of election-related expenses—such as communications, printing, signage, and supplies—will occur closer to July, there are initial preparatory costs that must begin in the coming months to ensure readiness.

Additionally, the City has notified the Registrar of Voters Office that **three polling locations (Wolfpit Elementary, Marvin Elementary, and Nathan Hale Middle School)** will be unavailable for the August Primary due to scheduled HVAC and abatement work. As a result, we must begin early planning efforts for:

- Polling location reassignment logistics
- Voter notification strategy
- Updated signage and directional materials

Further impacting this account is compliance with **Public Act 25-168 (§§ 297 & 298), codified at CGS §§ 9-236c and 9-236d**, which establishes new requirements for translated election materials. Under this law:

- All required translated materials must be completed by a **qualified professional translator**
- Materials must be submitted to the **Translation Advisory Committee (TAC)** for review no later than **65 days prior to the election**

The Secretary of the State has confirmed that the City of Norwalk's current staffing does **not meet the statutory definition of a certified professional translator**. Therefore, we are required to:

- Procure professional translation services
- Recreate and reprint election signage and materials in compliance with the new law
- Submit all translated materials to TAC within the mandated timeline

These requirements necessitate **unplanned but mandatory expenditures**, including the redesign, translation, validation, and printing of election materials for the upcoming Primary.

In summary, while spending has been minimal to date, the negative balance reflects the need to **proactively prepare for election operations, address polling location changes, and comply with new state-mandated translation requirements**. Additional expenditures will continue as we move closer to the election cycle.

**City of Norwalk
FYE 2026 Operating Budget Transfer Request**

To process a budget transfer request please complete this form and email to:	tellis@norwalkct.gov
--	--

Note: Any accounts that have cumulative transfers exceeding \$5,000 during the fiscal year must be approved by the BET.

Authorizing signature:	Requesting manager: Robert Stowers
-------------------------------	---

Date: April 6, 2026

Fiscal year 2025-26

Division / Department: Recreation & Parks

	"From" Account	"From" Account Name	"From" Account Available Budget	"To" Account	"To" Account Name	Transfer Amount
1	019600-5900	Contingency	\$ 295,747.00	014150-misc	Grounds/Facilities misc	\$ 175,000.00
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
	Total		\$ 295,747.00			\$ 175,000.00

Explanations

Transfer 1: Cover increased costs for labor contracts, winter storms, increased utility costs
Transfer 2:
Transfer 3:
Transfer 4:
Transfer 5:

Management & Budgets Approval:

Date:



CITY OF NORWALK
Jared Schmitt
Chief Financial Officer
jschmitt@norwalkct.gov

Office: 203-854-7870
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Norwalk, CT 06856-5125

MEMORANDUM

Date: April 6, 2026
To: James Frayer, Chairman, Finance committee
From: Jared Schmitt, Chief Financial Officer *JDS*
Subject: Auditing Services FY 2026 (July 1, 2025 - June 30, 2026)

Connecticut General Statutes (C.G.S. Section's 7-396 and 4-232) requires the appointing authority of any municipality, audited agency or non-profit agency to file with the Secretary of the Connecticut Office of Policy and Management (OPM) the name of the independent auditor designated to conduct the audit. The notification must be made at least thirty days before the end of the fiscal period of the entity for which the audit is required.

In 2025, the City issued Request for Proposal (RFP) #4406 requesting proposals from qualified CPA firms to perform the City's Annual Financial Statement Audit (including the Single Audit of Grants) and to assist in the preparation of the City's Annual Comprehensive Financial Report (ACFR) for the five (5) year period commencing July 1, 2025 and ending June 30, 2026 (covering audits of Fiscal Years June 30, 2025 through June 30, 2029). Clifton Larson Allen, LLP was selected.

I am submitting for your approval the second year (FY 2026) of the contract at a fee of \$123,600. Account 011310-5253 Accounting and 015725160-330-57 BOE Other Professional Services.

Cc: Barbara C. Smyth, Mayor

3. **COMPENSATION**

A. The Contractor shall be compensated for its professional services and out-of-pocket expenses as follows:

- (1) Fiscal Year ending on June 30, 2025: \$ 120,000.00
(Work to be performed between
May 1, 2025 and June 30, 2026)
- (2) Fiscal Year ending on June 30, 2026: \$ 123,600.00
(Work to be performed between
May 1, 2026 and June 30, 2027)
- (3) Fiscal Year ending on June 30, 2027: \$ 127,300.00
(Work to be performed between
May 1, 2027 and June 30, 2028)
- (4) Fiscal Year ending on June 30, 2028: \$ 131,100.00
(Work to be performed between
May 1, 2028 and June 30, 2029)
- (5) Fiscal Year ending on June 30, 2029: \$ 135,000.00
(Work to be performed between
May 1, 2029 and June 30, 2030)

The total amount of compensation to be paid to the Contractor under this Agreement for its five (5) year term shall not exceed the total sum of **SIX HUNDRED THIRTY-SEVEN THOUSAND DOLLARS AND 00/100 CENTS (\$637,000.00)**.

B. Compensation provided under this Agreement constitutes full and complete payment for all costs assumed by the Contractor in performing this Agreement including, but not limited to, salaries; consultant fees; costs of materials and supplies; printing and reproduction; attendance at meetings, consultations and presentations; clerical costs; travel expenses; postage; telephone; and all similar out-of-pocket expenses. No direct costs shall be reimbursed by the City without specific prior written approval of the City prior to their expenditure.

C. The Parties understand that the City, as a municipal government, is dependent upon receiving continued appropriations or budgeted funds to continue this Agreement throughout its intended five (5) year term. Notwithstanding any provisions herein to the contrary, the City may terminate this Agreement at the end of any fiscal period if a sufficient amount of appropriations or budgeted funds are not available for this Agreement. Such termination may be affected by the City giving thirty (30) days written notice that the necessary funding has been denied.

D. For all additional audit services which may be requested by the City in writing and which are not included within the defined Scope of Services set out in the RFP and Contractor's Proposal, the Contractor shall be compensated on a negotiated, hourly fee basis. Notwithstanding the above, the total amounts paid to the Contractor hereunder including such hourly fees plus the regular compensation provided for the Services herein, shall not exceed the maximum amount set out in Article 3 paragraph A above without a written amendment to this

City of Norwalk
FYE 2026 Contingency Statement

MUNIS 019600-5900

As of: Monday, April 6, 2026

3/30/26 10:48 AM

	Date	Department	Reason	Org	Object	Description	Amount	Balance
1	07/01/25	FYE 2026 Approved Budget	\$1.3MM approved 05/05/25	019600	5900			\$ 1,288,772
2	07/07/25	Fire Department	New engine for F-250 Command vehicle	013152	5269	Other Repair & Maint	\$ 32,525	\$ 1,256,247
3	09/15/25	City Clerk	FOIA tracking software (NextRequest)	011420	5742	IT Software	\$ 13,000	\$ 1,243,247
4	11/03/25	Police	SRO Overtime	013038	5120	Fund for FYE 2026	\$ 500,000	\$ 743,247
5	11/03/25	Building Management	New Director title	014071	5110	Full time salaries	\$ 5,000	\$ 738,247
6	12/01/25	Registrar of Voters	Early voting and election day costs	011210	various	Wages and Security	\$ 163,500	\$ 574,747
7	01/12/26	Registrar of Voters	Early voting and election day costs	011210	various	Wages and Election supplies	\$ 29,000	\$ 545,747
8	02/09/26	Health and Housing Dept	Relocation costs for Halstead event	012020	5613	Condemnation	\$ 210,000	\$ 335,747
9	03/02/26	OPS -- Snow/Ice Removal	Food for snowstorms	014025	5323	Food	\$ 40,000	\$ 295,747
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
						YTD Total spend	\$ 993,025	



NORWALK SCHOOL CONSTRUCTION PROGRAM

MONTHLY PROJECT UPDATE – MARCH 2026



South Norwalk Elementary School

NEW CONSTRUCTION



PROJECT SCOPE:

Construct a new Pre-K – 5th grade neighborhood school in South Norwalk. The new school will be approximately 86,332 square feet with a capacity of 682 students. The new school will have a separate gymnasium and cafeteria and will be located in the South Norwalk neighborhood.

UPDATE:

The school is active with students and faculty as of August 2025. Currently the first floor and a portion of the second floor is being utilized.

The City recently approved moving forward with a rooftop photovoltaic (PV) solar system. Bids for this project were received by the Construction Manager on March 26th and are currently being evaluated. Construction is planned for summer of 2026.

Additional day two work is scheduled for February break from April 6-10.

Final closeout of the project will be extended until the completion of the new rooftop PV solar system.

State Project Number: 103-0264 N

BUDGET:



	Reimbursement Rate	Budget	Project Soft Costs	Project Hard Costs	Free Balance
State Approved Budget	60%	\$76,000,000	\$19,506,975	\$53,013,661	\$2,892,169
Additional Land Acquisition	NONE	\$2,900,000	N/A	\$2,900,000	\$0
Additional Land Acquisition & Development	NONE	\$3,375,000	\$200,000	\$1,175,000	\$2,000,000

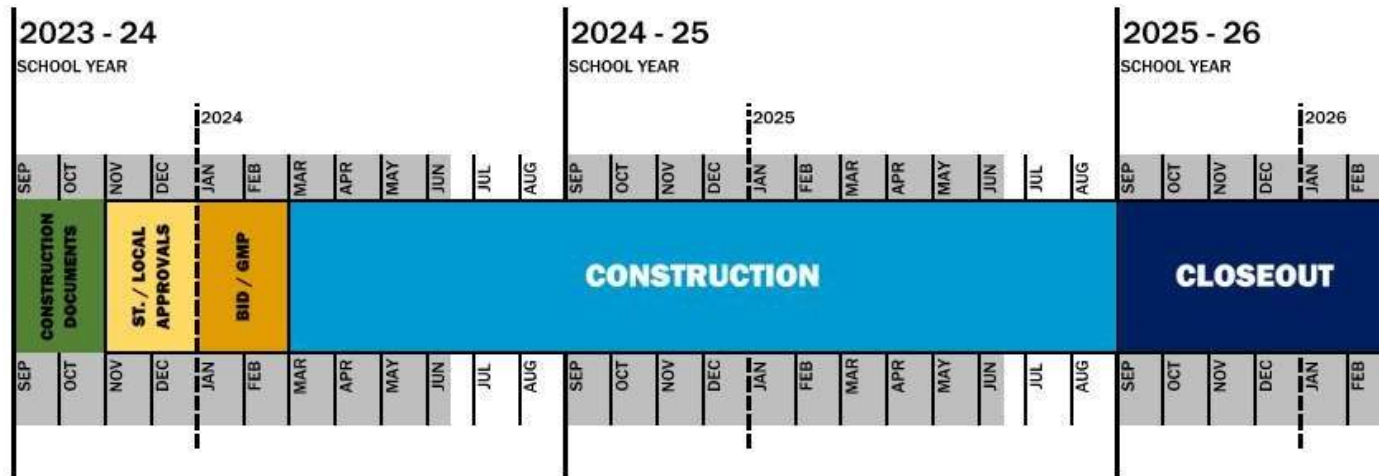
South Norwalk Elementary School

NEW CONSTRUCTION



SOUTH NORWALK SCHOOL – NEW CONSTRUCTION SCHEDULE:

A schedule of the project has been provided below for your review.



**Closeout will be extended until the completion of rooftop PV solar system. Project closeout to be completed in Fall of 2026.*

South Norwalk Elementary School
NEW CONSTRUCTION



Photo Description - Date

Norwalk High School / P-TECH

NEW CONSTRUCTION



PROJECT SCOPE:

The new Norwalk High School is a 328,000 square foot \$239 million project to replace the existing Norwalk High School on the same property. It will be comprised of 2 "schools" on a single campus: the P-TECH School consisting of 500 students and a Comprehensive High School of 1,500 students which includes a visual and performing arts pathway. The new building will be constructed on the existing football field complex.

UPDATE:

Building envelope work continues to progress at the performing arts/gym/pool areas. Roofing work is approximately 70% complete. Brick facade is currently underway at arts/gym/pool areas.

Site improvements include the modular block retaining wall at the future JV softball field and ongoing underground utility work. The project will begin work at the existing Naramake softball field in summer of 2026.

Interior work includes concrete block walls and framed walls, drywall installation with taping and painting. Floor preparation has begun for finish flooring installation. Finish wall tile is being installed in select areas. Ceiling grid is being installed where overhead work is substantially complete. Concrete has been poured for stair landings and treads.

Mechanical, electrical and plumbing rough-in work is in progress, with equipment being delivered and installed. Critical electrical and plumbing equipment has been delivered and installed. Underground utility work near the service area is underway and the project is coordinating with Eversource for permanent power.

Building is scheduled to be completed for fall 2027 semester. Project completion (including demolition of existing building and site development) to be fall 2028.

State Project Number: 103-0263 N

BUDGET:



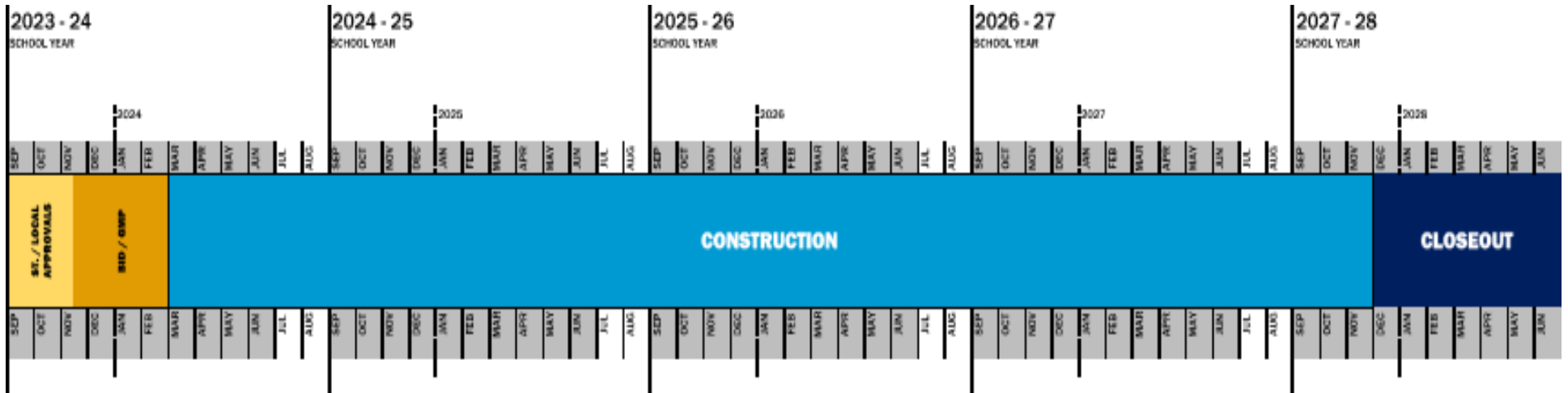
	Reimbursement Rate	Budget	Project Soft Costs	Project Hard Costs	Free Balance
State Approved Budget (GMP #1)	80%	\$239,000,000	\$20,901,035	\$218,098,965	TBD
Additional City Funds (GMP #2)	NONE	\$6,500,000	N/A	\$6,500,000	TBD
Future Application for Additional Contingency	80%	21,734,812	\$7,010,966	\$14,723,846	TBD

Norwalk High School / P-TECH NEW CONSTRUCTION



NORWALK HIGH SCHOOL / P-TECH – NEW CONSTRUCTION SCHEDULE:

A schedule of the project has been provided below for your review.



Norwalk High School / P-TECH
NEW CONSTRUCTION



Drone Photo – 2/27/26

Norwalk High School / P-TECH
NEW CONSTRUCTION



Building Envelope at NHS Wing & Main Entrance – 3/24/26

Norwalk High School / P-TECH
NEW CONSTRUCTION



NHS Wing, Main Entrance & P-Tech Wing – 3/24/26



Corridor with Door Frames, Wall Finishes and Ceiling Grid – 3/24/26



Classroom with Wall Finishes and Ceiling Grid – 3/25/26

Norwalk High School / P-TECH
NEW CONSTRUCTION



Interior Framing with Glazing & Interior Wall Tile – 3/25/26

Indoor Air Quality Upgrades for Norwalk Public Schools

HVAC UPGRADES



PROJECT SCOPE:

The City of Norwalk was awarded \$21.5 million in State Grants (total project cost is approximately \$36 million) to enhance Heating, Ventilation and Air Conditioning (HVAC) systems at six Norwalk Public Schools. The enhancements will benefit the following schools: Rowayton Elementary School, Brien McMahon High School, Naramake Elementary School, Marvin Elementary School, Silvermine Elementary School, and Brookside Elementary School.

UPDATE:

Brookside – The project is substantially complete and closeout is in progress. Project team continues to work with BOE facilities to resolve warranty items.

Rowayton – VRF equipment has been installed in classrooms, supporting VRF scope (line sets, control wiring) is ongoing. Coordinating conduit routing from basement electrical room to second floor. Site utility work is scheduled to begin over April break.

Brien McMahon – Primarily working on the exterior of the building. Sidewalk/ramp prep and pour, bollard installation and mechanical pipe stand installation are ongoing.

Silvermine – Project is substantially complete and closeout is in progress. The team is reviewing additional building controls scope to enhance BOE facilities management of new/existing systems.

Naramake – Project team continues with second shift work including installation of VRF equipment in classrooms. Ceilings and lighting is being replaced in corridors where overhead work is complete.

State Project Number: 103-0264 N

BUDGET:



	Reimbursement Rate	Project Budget	City Share at 40%
Rowayton	60%	\$ 10,658,618.00	\$ 4,263,447.00
Brien McMahon	60%	\$ 8,302,296.00	\$ 3,320,918.00
Naramake	60%	\$ 6,461,876.00	\$ 2,584,750.00
Marvin	60%	\$ 4,125,212.00	\$ 1,650,085.00
Brookside	60%	\$ 3,327,252.00	\$ 1,330,900.00
Silvermine	60%	\$ 3,025,516.00	\$ 1,210,206.00

Indoor Air Quality Upgrades for Norwalk Public Schools

HVAC UPGRADES



IAQ UPGRADES - ROWAYTON CONSTRUCTION SCHEDULE:

A schedule of the project has been provided below for your review.



Indoor Air Quality Upgrades for Norwalk Public Schools HVAC UPGRADES



IAQ UPGRADES – BRIEN MCMAHON CONSTRUCTION SCHEDULE:

A schedule of the project has been provided below for your review.



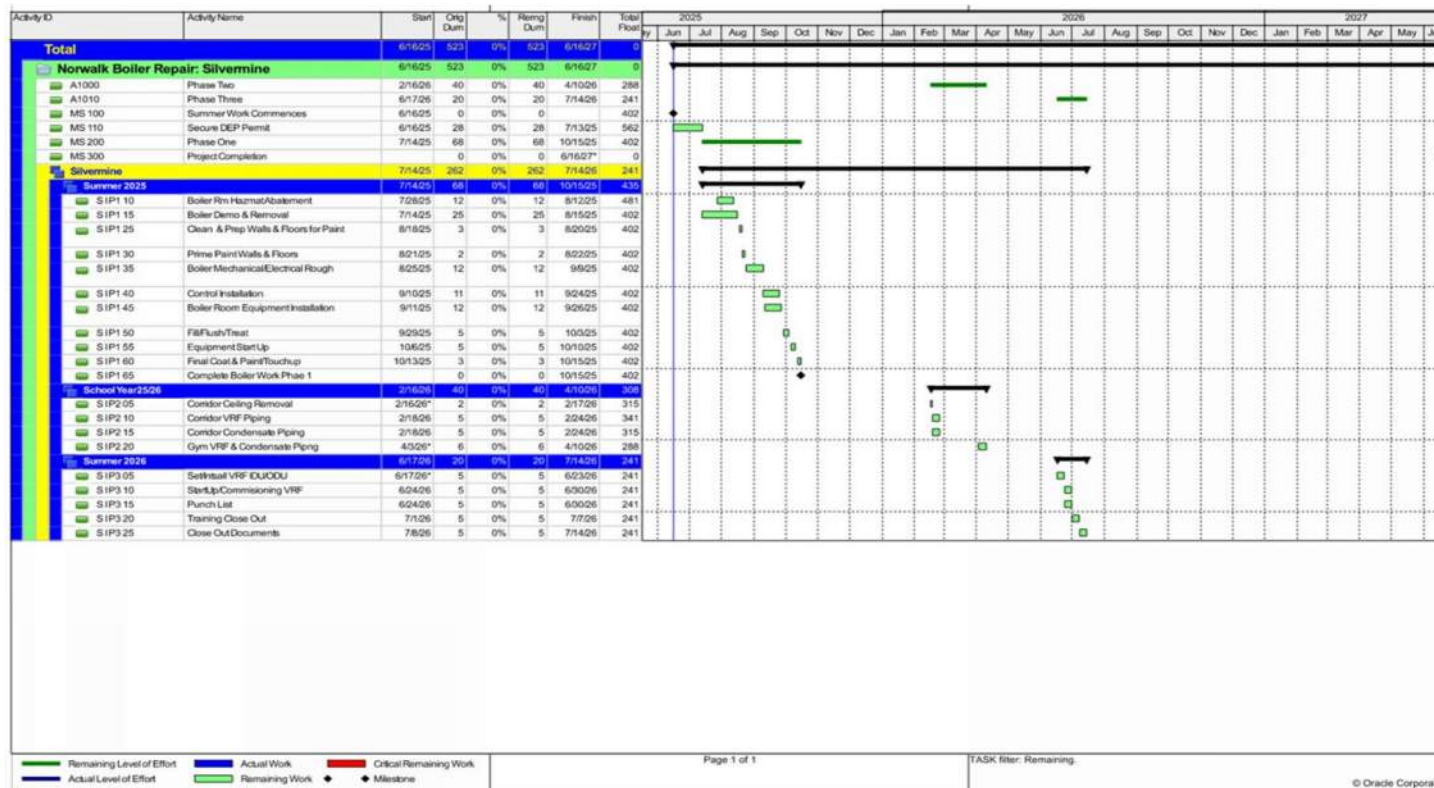
Indoor Air Quality Upgrades for Norwalk Public Schools

HVAC UPGRADES



IAQ UPGRADES - SILVERMINE CONSTRUCTION SCHEDULE:

A schedule of the project has been provided below for your review.



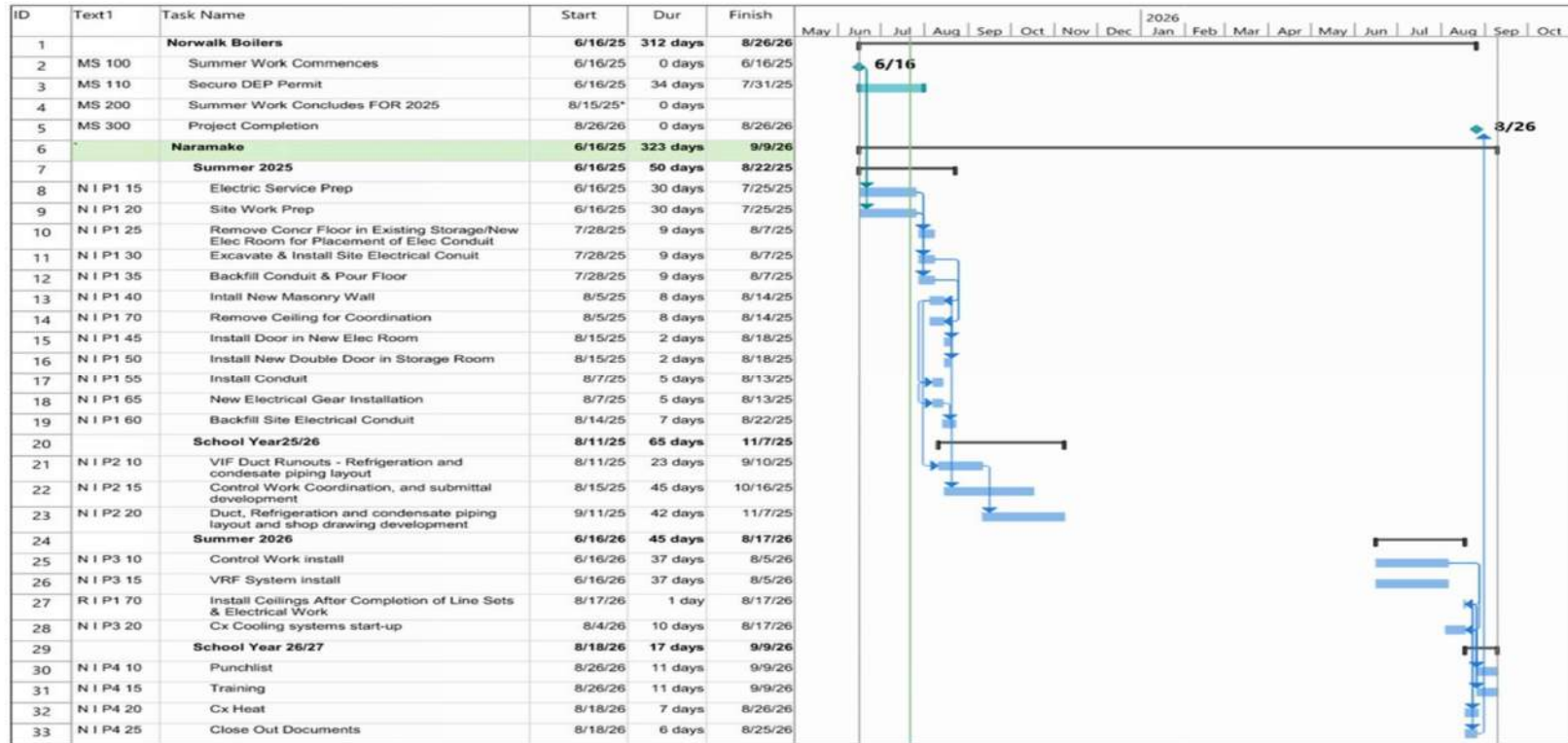
Indoor Air Quality Upgrades for Norwalk Public Schools

HVAC UPGRADES



IAQ UPGRADES - NARAMAKE CONSTRUCTION SCHEDULE:

A schedule of the project has been provided below for your review.



Oak Hills Park Authority February 2026 Financial Commentary

Operations Updates:

- Golf revenue rounds and cart rounds performed above budget for the first eight months of FY26, with Discount ID cards coming in under budget for the first two months of the calendar year.
- We have decided to stay with our current cart fleet provider for our new upcoming five-year lease. New carts were delivered and the old carts were taken away in February.

YTD Financial Highlights:

- FY26 YTD net operating income was over budget by \$183k and we ended February with a \$640k cash balance which includes \$84k in the capital reserve bank account.
 - Revenue was over-budget by \$166k thanks to strong golf rounds.
 - Expenses were under-budget by \$23k due to salaries and benefits, offset by maintenance as well as credit card fees and water.
- OHPA made \$104k in repayments to the City for the first eight months of the fiscal year.
- OHPA has invested in higher-than-normal capital improvements throughout the course of the year with a focus on bunkers in the first half of the fiscal year.

Other:

- As part of our initiative of investing and diversifying excess cash, we continue to have money spread out among three banks in various types of interest-bearing accounts.

Updated 2/28/2026
through

Fiscal Year To Date					
	Budget	Actuals	Variance	Var %	Comments
Revenue Rounds	25,677	26,005	328	1.3%	Utilization was higher than expected during the summer offset by lower rounds through the winter
Non-Revenue Rounds	2,585	2,176	(409)	-15.8%	Less season passholder rounds than anticipated
Total Rounds	28,262	28,181	(81)	-0.3%	
Carts	15,003	16,795	1,792	11.9%	Budgeted carts may have been too low
ID Cards	290	208	(82)	-28.3%	Jan-Feb membership sales sluggish likely due to our closure through snow, ice and freezing temps

	Budget	Actuals	Variance	Var %	Comments
Golf Revenue	1,371,104	1,527,777	156,673	11.4%	Driven primarily by greens fees
Tennis Revenue	29,400	29,400	-	0.0%	
Restaurant Revenue	32,000	35,440	3,440	10.8%	First Quarter rev share was slightly higher than anticipated
Other Revenue	30,772	31,240	468	1.5%	
Total Revenue	1,463,276	1,623,857	160,581	11.0%	
Management Salary	192,491	157,992	(34,499)	-17.9%	No Head Golf Pro since November
Operations Salary	178,238	185,939	7,701	4.3%	Overall higher staffing
Maintenance Salary	359,468	340,072	(19,396)	-5.4%	Overall lower staffing
Employee Benefits	111,648	93,729	(17,919)	-16.0%	Health insurance is lower than expected
Administrative	151,498	172,920	21,422	14.1%	CC fees, professional exp and office expense over-budget, offset by lower advertising
Interest & Insurance	92,436	90,497	(1,939)	-2.1%	
Sales & Operations	6,485	6,618	133	2.1%	
Park Maintenance	158,567	147,378	(11,189)	-7.1%	Lower grounds maintenance, heating fuel and nature expense, offset by higher water costs
Park Equipment	68,194	105,707	37,513	55.0%	Driven by higher building and equipment maintenance expenses
Carts	43,440	38,889	(4,551)	-10.5%	Cart lease ended one month earlier than budgeted offset by higher property taxes than estimated
Tennis	-	-	-	-	
Operating Expense	1,362,465	1,339,741	(22,724)	-1.7%	
Net Operating Income	100,811	284,116	183,305	181.8%	
Capital Improvements	(287,000)	(354,644)	(67,644)	23.6%	Bunkers, air handlers, water heater, asphalt striping, improvements to structures and new water well
Line of Credit Balance	-	-	-	-	
Capital Reserve Cash Bal	93,877	84,246	(9,631)	-10.3%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	385,557	556,419	170,862	44.3%	Net operating income overage, timing on cap ex, deferred revenue from annual pass sales

		Rest of Fiscal Year			Comments
	Budget	Proj.	Variance	Var %	
Revenue Rounds	18,030	18,210	180	1.0%	Projections are slightly higher than Budget
Non-Revenue Rounds	1,815	1,815	-	0.0%	Projections are still in line with Budget
Total Rounds	19,845	20,025	180	0.9%	
Carts	10,097	10,097	-	0.0%	Projections are still in line with Budget
ID Cards	910	910	-	0.0%	Projections are still in line with Budget

	Budget	Proj.	Variance	Var %	Comments
Golf Revenue	1,040,150	1,081,756	41,606	4.0%	Projections are slightly higher than Budget
Tennis Revenue	20,800	20,800	-	0.0%	Projections are still in line with Budget
Restaurant Revenue	20,500	20,500	-	0.0%	Projections are still in line with Budget
Other Revenue	15,228	15,228	-	0.0%	Projections are still in line with Budget
Total Revenue	1,096,678	1,138,284	41,606	3.8%	
Salaries	410,172	410,172	-	0.0%	Projections are still in line with Budget
Employee Benefits	61,934	61,934	-	0.0%	Projections are still in line with Budget
Administrative	77,074	77,074	-	0.0%	Projections are still in line with Budget
Debt Service & Insurance	51,272	51,272	-	0.0%	Projections are still in line with Budget
Sales & Operations	5,915	5,915	-	0.0%	Projections are still in line with Budget
Park Maintenance	108,633	108,633	-	0.0%	Projections are still in line with Budget
Park Equipment	38,306	38,306	-	0.0%	Projections are still in line with Budget
Carts	8,980	8,980	-	0.0%	Projections are still in line with Budget
Tennis	-	-	-	-	
Operating Expense	762,286	762,286	-	0.0%	
Uncategorized Exp/Rev	-	-	-	-	
Net Operating Income	334,392	375,998	41,606	12.4%	
Capital Improvements	(57,500)	(31,386)	26,114	-45.4%	Authority voted to increase capex budget mostly due to needs for new air handlers at Clubhouse
Line of Credit Balance	-	-	-	-	We do not expect to borrow during the remainder of this fiscal year.
Capital Reserve Cash Bal	99,627	89,996	(9,631)	-9.7%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	528,075	698,937	170,862	32.4%	

Oak Hills Park Authority
FY25 Actual vs. Budget

	<u>February Act</u>	<u>February Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	\$0	\$9,322	-\$9,322	-100.0%	\$1,061,806	\$893,453	\$168,353	18.8%
4020 · I.D. Cards	\$6,505	\$17,661	-\$11,156	-63.2%	\$31,664	\$43,032	-\$11,368	-26.4%
4025 · Season Pass	\$8,565	\$8,810	-\$245	-2.8%	\$69,021	\$72,100	-\$3,079	-4.3%
4030 · Tournament Fees	\$0	\$0	\$0	0.0%	\$87,669	\$74,996	\$12,673	16.9%
4050 · Cart Revenue	\$0	\$0	\$0	0.0%	\$268,520	\$282,049	-\$13,529	-4.8%
4060 · Golf Revenue - Gift Certif.	\$950	\$498	\$452	90.9%	\$17,074	\$14,123	\$2,951	20.9%
4070 · Gift & Rain Checks Redeemed	-\$140	-\$150	\$10	-6.9%	-\$9,194	-\$8,649	-\$545	6.3%
4090 · Merchandise Sales	\$112	\$0	\$112	0.0%	\$3,476	\$0	\$3,476	0.0%
4091 · Merchandise Rentals	\$0	\$0	\$0	0.0%	\$409	\$0	\$409	0.0%
Total 4001 · Golf Revenue	\$15,992	\$36,140	-\$20,148	-55.7%	\$1,530,445	\$1,371,104	\$159,341	11.6%
4100 · Tennis Revenue	\$0	\$0	\$0	0.0%	\$29,400	\$29,400	\$0	0.0%
4200 · Rental Income	\$2,000	\$2,000	\$0	0.0%	\$16,000	\$16,000	\$0	0.0%
4300 · Investment Income	\$859	\$1,625	-\$766	-47.2%	\$11,335	\$13,000	-\$1,666	-12.8%
4400 · Misc. Income	\$360	\$11	\$350	3316.3%	\$3,905	\$1,772	\$2,133	120.3%
4600 · Restaurant Income	\$2,000	\$2,000	\$0	0.0%	\$35,440	\$32,000	\$3,440	10.8%
Total Other Revenue	\$5,219	\$5,636	-\$417	-7.4%	\$96,080	\$92,172	\$3,907	4.2%
50000 · COST OF GOODS SOLD								
50000 · COGS - Merchandise	\$75	\$0	-\$75	0.0%	\$2,667	\$0	-\$2,667	0.0%
TOTAL GROSS PROFIT	\$21,136	\$41,776	-\$20,490	-49.4%	\$1,623,857	\$1,463,276	\$165,915	11.0%
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	\$14,411	\$24,127	\$9,717	40.3%	\$157,992	\$192,491	\$34,499	17.9%
5030 · Operations	\$3,096	\$3,690	\$594	16.1%	\$185,813	\$178,238	-\$7,575	-4.3%
5040 · Operations O/T	\$0	\$0	\$0	0.0%	\$126	\$0	-\$126	0.0%
5050 · Course Personnel	\$26,166	\$29,779	\$3,613	12.1%	\$231,237	\$236,362	\$5,125	2.2%
5060 · Course Personnel O/T	\$79	\$0	-\$79	0.0%	\$4,120	\$0	-\$4,120	0.0%
5070 · Seasonal Personnel	\$0	\$0	\$0	0.0%	\$102,799	\$123,105	\$20,306	16.5%
5080 · Seasonal Personnel O/T	\$0	\$0	\$0	0.0%	\$1,915	\$0	-\$1,915	0.0%
Total 5000 · PERSONNEL EXPENSE	\$43,751	\$57,596	\$13,845	24.0%	\$684,002	\$730,196	\$46,194	6.3%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	\$3,326	\$4,103	\$778	19.0%	\$51,251	\$54,156	\$2,906	5.4%
5230 · State Unemployment	\$1,623	\$1,430	-\$193	-13.5%	\$17,390	\$13,561	-\$3,828	-28.2%
5250 · Health Insurance	-\$301	\$3,450	\$3,751	108.7%	\$12,644	\$27,600	\$14,956	54.2%
5260 · Workmans Compensation	\$654	\$610	-\$44	-7.1%	\$8,979	\$11,627	\$2,647	22.8%
5270 · Retirement Plans	\$404	\$501	\$97	19.4%	\$3,466	\$4,704	\$1,238	26.3%
Total 5200 · EMPLOYEE BENEFITS	\$5,705	\$10,094	\$4,389	43.5%	\$93,729	\$111,648	\$17,919	16.0%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	\$904	\$809	-\$95	-11.7%	\$6,019	\$6,474	\$454	7.0%
5430 · Professional Fees	\$3,500	\$3,271	-\$229	-7.0%	\$32,509	\$26,167	-\$6,342	-24.2%
5436 · Advertising	\$415	\$253	-\$162	-63.9%	\$1,692	\$5,326	\$3,634	68.2%
5440 · Office Expense	\$1,041	\$1,078	\$38	3.5%	\$22,846	\$15,503	-\$7,343	-47.4%
5441 · Bank Charges	\$0	\$0	\$0	0.0%	\$115	\$38	-\$77	-202.8%
5442 · Credit Card Fees	\$347	\$803	\$456	56.8%	\$41,134	\$31,454	-\$9,680	-30.8%
5445 · Postage	\$78	\$50	-\$28	-56.0%	\$198	\$150	-\$48	-32.0%
5450 · Training and Dues	\$0	\$81	\$81	100.0%	\$2,570	\$1,668	-\$902	-54.1%
5455 · Meals and Entertainment	\$0	\$100	\$100	100.0%	\$609	\$800	\$191	23.9%
5461 · Authority Secretarial Services	\$0	\$142	\$142	100.0%		\$1,133	\$1,133	100.0%
5469 · Other Outside Services	\$457	\$489	\$31	6.4%	\$6,889	\$6,715	-\$173	-2.6%
5470 · Other Administrative	\$728	\$958	\$231	24.1%	\$5,339	\$7,667	\$2,328	30.4%
5480 · Utilities	\$8,979	\$6,276	-\$2,703	-43.1%	\$77,038	\$71,403	-\$5,635	-7.9%
5481 · Utilities Reimbursement	\$0	\$0	\$0	0.0%	-\$24,038	-\$23,000	\$1,038	-4.5%
Total 5400 · ADMINISTRATIVE EXPENSES	\$16,448	\$14,310	-\$2,138	-14.9%	\$172,920	\$151,498	-\$21,422	-14.1%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY25 Actual vs. Budget

	<u>February Act</u>	<u>February Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
5500 · Liability Insurance	\$9,892	\$9,892	\$0	0.0%	\$79,133	\$79,136	\$3	0.0%
5520 · Interest	\$1,318	\$1,662	\$344	20.7%	\$11,365	\$13,300	\$1,935	14.6%
Total 5500 · DEBT SERVICE AND INSURANCE	\$11,210	\$11,554	\$345	3.0%	\$90,497	\$92,436	\$1,938	2.1%
5600 · SALES AND OPERATIONS								
5630 · Pro Shop Software	\$524	\$325	-\$199	-61.2%	\$3,794	\$2,600	-\$1,194	-45.9%
5640 · Golf Pro Supplies	\$0	\$0	\$0	0.0%	\$2,396	\$3,085	\$688	22.3%
5680 · Golf Pro Work Clothes	\$0	\$0	\$0	0.0%	\$428	\$800	\$372	46.5%
Total 5600 SALES AND OPERATIONS	\$524	\$325	-\$199	-61.2%	\$6,618	\$6,485	-\$133	-2.1%
5700 · PARK MAINTENANCE								
5710 · Water	\$1,008	\$1,424	\$416	29.2%	\$62,207	\$52,671	-\$9,536	-18.1%
5715 · Nature and Open Space	\$0	\$200	\$200	100.0%	\$0	\$3,800	\$3,800	100.0%
5720 · Heating Fuel	\$606	\$3,223	\$2,618	81.2%	\$6,031	\$10,671	\$4,640	43.5%
5730 · Grounds Maintenance	\$814	\$2,916	\$2,101	72.1%	\$18,770	\$27,126	\$8,357	30.8%
5740 · Tree Maintenance	\$0	\$1,200	\$1,200	100.0%	\$0	\$4,800	\$4,800	100.0%
5751 · Agriculture&Chemicals-Purch	\$0	\$0	\$0	0.0%	\$18,928	\$52,182	\$33,254	63.7%
5752 · Agriculture/Chemicals Utilized	\$0	\$0	\$0	0.0%	\$31,466	\$0	-\$31,466	0.0%
5760 · Irrigation Maintenance	\$336	\$273	-\$63	-23.0%	\$5,719	\$3,639	-\$2,080	-57.2%
5770 · Consumable Tools	\$0	\$84	\$84	100.0%	\$2,571	\$782	-\$1,790	-229.0%
5780 · Tee and Green Supplies	\$774	\$477	-\$296	-62.1%	\$1,687	\$2,783	\$1,096	39.4%
5795 · Janitorial Supplies	\$0	\$51	\$51	100.0%	\$0	\$114	\$114	100.0%
Total 5700 · PARK MAINTENANCE	\$3,538	\$9,849	\$6,311	64.1%	\$147,378	\$158,567	\$11,189	7.1%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	\$2,753	\$2,663	-\$90	-3.4%	\$43,518	\$24,320	-\$19,198	-78.9%
5810 · Equipment Rental	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5820 · Building Maintenance	\$8,578	\$3,125	-\$5,453	-174.5%	\$54,608	\$28,226	-\$26,382	-93.5%
5840 · Small Equipment	\$0	\$0	\$0	0.0%	\$29	\$2,595	\$2,567	98.9%
5860 · Gasoline/Diesel Fuel	\$0	\$1,671	\$1,671	100.0%	\$7,553	\$12,303	\$4,750	38.6%
5880 · Employee work clothes	\$0	\$0	\$0	0.0%	\$0	\$750	\$750	100.0%
Total 5800 · PARK EQUIPMENT	\$11,330	\$7,458	-\$3,872	-51.9%	\$105,707	\$68,194	-\$37,513	-55.0%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	\$0	\$0	\$0	0.0%	\$23,880	\$21,320	-\$2,560	-12.0%
6020 · Electricity	\$268	\$727	\$460	63.2%	\$9,487	\$14,166	\$4,680	33.0%
6030 · Maintenance	\$405	\$806	\$400	49.7%	\$2,300	\$4,754	\$2,454	51.6%
6050 · Cart Insurance	\$400	\$400	\$0	0.0%	\$3,200	\$3,200	\$0	0.0%
6060 · Misc. Cart Expense	\$0	\$0	\$0	0.0%	\$23	\$0	-\$23	0.0%
Total 6000 · CART EXPENSE	\$1,073	\$1,933	\$860	44.5%	\$38,889	\$43,440	\$4,551	10.5%
TOTAL OPERATIONAL EXPENSE	\$93,579	\$113,120	\$19,541	17.3%	\$1,339,741	\$1,362,465	\$22,724	1.7%
TOTAL OPERATIONAL NET INCOME	-\$72,442	-\$71,344	-\$1,098	1.5%	\$284,116	\$100,811	\$183,305	181.8%
Restructured City Debt	\$0	\$572	\$572	100.0%	\$104,009	\$98,596	-\$5,413	-5.5%
Commercial Debt	-\$449	\$1,200	\$1,649	137.5%	\$71,875	\$101,400	\$29,525	29.1%
Total BS Debt Payments	-\$449	\$1,772	\$2,221	125.4%	\$175,884	\$199,996	\$24,112	12.1%
NET INCOME BEFORE CAPITAL EXPENSES	-\$72,442	-\$71,344	-\$1,098	1.5%	\$284,116	\$100,811	\$183,305	181.8%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amort Non Cash	\$32,232	\$34,583	\$2,351	6.8%	\$257,856	\$276,667	\$18,811	6.8%
8001 · Capital projects								
8100 - Capital Proj Cash	\$12,565	\$17,000	\$4,435	26.1%	\$354,644	\$287,000	-\$67,644	-23.6%
8101 - Capital Proj Financed	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
8006 · Disposed Assets	\$0	\$0	\$0	0.0%	-\$4,980	\$0	\$4,980	0.0%
Capital Contribution	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 8000 · OTHER EXPENSE	\$32,232	\$34,583	\$6,786	6.8%	\$252,876	\$276,667	-\$43,853	8.6%
NET INCOME	-\$104,674	-\$105,927	\$1,253	-1.2%	\$31,240	-\$175,856	\$207,096	-117.8%

OAK HILLS PARK AUTHORITY
Balance Sheet FY26
As of February 28, 2026

	Total			
	As of Feb 28, 2026	As of Feb 28, 2025 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	126,121.55	61,194.72	64,926.83	106.10%
1022 NBT Payment Account	-41,739.20	-16,548.03	-25,191.17	-152.23%
1023 NBT Rent Escrow Sec Apt Right	1,801.00	1,801.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	1,857.20	1,170.40	686.80	58.68%
1030 Chase Platinum Checking	10.00	10.00	0.00	0.00%
1031 Chase CD	244,079.73	240,525.26	3,554.47	1.48%
1040 Bankwell Money Market	224,693.66	217,044.30	7,649.36	3.52%
1041 Bankwell Capital Reserve Savings Account	82,388.75	59,589.38	22,799.37	38.26%
1050 Petty	1,452.38	1,420.00	32.38	2.28%
Total 1000 Cash	\$ 640,665.07	\$ 566,207.03	\$ 74,458.04	13.15%
Total Bank Accounts	\$ 640,665.07	\$ 566,207.03	\$ 74,458.04	13.15%
Other Current Assets				
1100 Inventory	59,254.96	67,474.23	-8,219.27	-12.18%
1101 Merchandise Inventory	6,986.62	0.00	6,986.62	
1200 Receivables	9,559.00	0.00	9,559.00	
1300 Prepaid Expenses	2,912.07	14,102.34	-11,190.27	-79.35%
1400 Deposits	0.00	557.00	-557.00	-100.00%
Total Other Current Assets	\$ 78,712.65	\$ 82,133.57	-\$ 3,420.92	-4.17%
Total Current Assets	\$ 719,377.72	\$ 648,340.60	\$ 71,037.12	10.96%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,992,650.12	1,864,743.72	127,906.40	6.86%
1510 Accumulated Depreciation/Amort.	-5,452,237.33	-5,094,460.50	-357,776.83	-7.02%
1520 Furniture & Fixtures	47,140.23	47,635.23	-495.00	-1.04%
1560 Leasehold Improvements	232,593.67	208,813.40	23,780.27	11.39%
1561 Park Improvements	2,739,397.12	2,412,278.72	327,118.40	13.56%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-252,787.53	-242,832.27	-9,955.26	-4.10%
1570 Capital Projects in Progress	1,000.00	0.00	1,000.00	
Total 1500 Fixed Assets	\$ 1,584,890.94	\$ 1,473,312.96	\$ 111,577.98	7.57%
Total Fixed Assets	\$ 1,584,890.94	\$ 1,473,312.96	\$ 111,577.98	7.57%
TOTAL ASSETS	\$ 2,304,268.66	\$ 2,121,653.56	\$ 182,615.10	8.61%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				

Accounts Payable				
2000 *Accounts Payable	18,165.68	18,607.22	-441.54	-2.37%
Total Accounts Payable	\$ 18,165.68	\$ 18,607.22	-\$ 441.54	-2.37%
Other Current Liabilities				
2010 Accounts Payable - Payroll	17,590.46	20,645.69	-3,055.23	-14.80%
2051 Accounts Payable - OHMGA Revenue	1,126.00	1,564.99	-438.99	-28.05%
2100 Accrued Payroll	6,741.46	3,519.90	3,221.56	91.52%
2104 Accrued retirement contribution	2,438.92	2,231.92	207.00	9.27%
2105 Accrued Vacation Pay	18,771.81	23,271.81	-4,500.00	-19.34%
2200 Accrued Expenses	39,433.50	33,424.50	6,009.00	17.98%
2210 Security Deposits - Tenants				
2212 Security Dep - Apt 2 Right	1,900.00	1,900.00	0.00	0.00%
2213 Sec Deposit - Restaurant	1,898.00	1,208.00	690.00	57.12%
Total 2210 Security Deposits - Tenants	\$ 3,798.00	\$ 3,108.00	\$ 690.00	22.20%
2250 Deferred Revenue				
2251 Tournament Deposits	3,450.00	9,250.00	-5,800.00	-62.70%
2254 Other Deferred	164,060.44	151,215.60	12,844.84	8.49%
Total 2250 Deferred Revenue	\$ 167,510.44	\$ 160,465.60	\$ 7,044.84	4.39%
2400 Cart Sales Tax Due	6.00	0.00	6.00	
Total Other Current Liabilities	\$ 257,416.59	\$ 248,232.41	\$ 9,184.18	3.70%
Total Current Liabilities	\$ 275,582.27	\$ 266,839.63	\$ 8,742.64	3.28%
Long-Term Liabilities				
2701 Consolidated City Debt	1,451,144.36	1,582,675.76	-131,531.40	-8.31%
2779 Wells Fargo Groundskeeper Mower and Procore Aeratio	0.02	12,813.39	-12,813.37	-100.00%
2780 DLL Club Car 2021 Cart Fleet	0.00	72,978.96	-72,978.96	-100.00%
2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers	51,063.61	74,915.21	-23,851.60	-31.84%
2783 Wells Fargo 2 Baroness LM315GC Greens Mowers	33,953.70	49,236.06	-15,282.36	-31.04%
2784 Wells Fargo 2023 Spreader Trailer Roller	26,408.88	34,013.73	-7,604.85	-22.36%
2785 Wells Fargo Lastec 2023 Rotary Mower	40,399.75	52,807.14	-12,407.39	-23.50%
2786 Wells Fargo AngleMaster 3000 Grinder	11,979.05	0.00	11,979.05	
2787 Wells Fargo Blower Loader Tractor Fairway Mower	46,592.81	0.00	46,592.81	
2788 Wells Fargo Bernhard Dual Reel	36,665.43	0.00	36,665.43	
Total Long-Term Liabilities	\$ 1,698,207.61	\$ 1,879,440.25	-\$ 181,232.64	-9.64%
Total Liabilities	\$ 1,973,789.88	\$ 2,146,279.88	-\$ 172,490.00	-8.04%
Equity				
3900 Retained Earnings	653,882.59	270,581.10	383,301.49	141.66%
Net Income	-323,403.81	-295,207.42	-28,196.39	-9.55%
Total Equity	\$ 330,478.78	-\$ 24,626.32	\$ 355,105.10	1441.97%
TOTAL LIABILITIES AND EQUITY	\$ 2,304,268.66	\$ 2,121,653.56	\$ 182,615.10	8.61%

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
February 2026

	Total			
	Feb 2026	Feb 2025 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees				
4020 I.D. Cards	6,505.00	7,427.00	-922.00	-12.41%
4025 Season Pass	8,565.35	6,194.81	2,370.54	38.27%
4030 Tournament Fees	0.00	0.00	0.00	
4050 Cart Revenue	0.00	0.00	0.00	
4060 Golf Revenue - Gift Certif.	950.00	500.00	450.00	90.00%
4070 Gift & Rain Checks Redeemed	-140.00	0.00	-140.00	
4090 Merchandise Sales	111.95	0.00	111.95	
4091 Merchandise Rentals	0.00	0.00	0.00	
Total 4001 Golf Revenue	\$ 15,992.30	\$ 14,121.81	\$ 1,870.49	13.25%
4200 Rental Income	2,000.00	2,300.00	-300.00	-13.04%
4300 Investment Income	858.64	3,856.58	-2,997.94	-77.74%
4400 Misc. Income	360.10	0.00	360.10	
4600 Restaurant Income	2,000.00	1,000.00	1,000.00	100.00%
Total 4000 REVENUES	\$ 21,211.04	\$ 21,278.39	-\$ 67.35	-0.32%
Total Income	\$ 21,211.04	\$ 21,278.39	-\$ 67.35	-0.32%
Cost of Goods Sold				
50000 Cost of Goods Sold	74.79	0.00	74.79	
Total Cost of Goods Sold	\$ 74.79	\$ 0.00	\$ 74.79	
Gross Profit	\$ 21,136.25	\$ 21,278.39	-\$ 142.14	-0.67%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	14,410.54	20,960.00	-6,549.46	-31.25%
5030 Operations	3,096.11	2,660.53	435.58	16.37%
5040 Operations O/T	0.00	0.00	0.00	
5050 Course Personnel	26,165.82	16,624.72	9,541.10	57.39%
5060 Course Personnel O/T	78.75	0.00	78.75	
5070 Seasonal Personnel	0.00	5,218.50	-5,218.50	-100.00%
5080 Seasonal Personnel O/T	0.00	0.00	0.00	
Total 5000 PERSONNEL EXPENSE	\$ 43,751.22	\$ 45,463.75	-\$ 1,712.53	-3.77%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	3,325.55	2,972.87	352.68	11.86%
5230 State Unemployment	1,622.91	1,345.89	277.02	20.58%
5250 Health Insurance	-301.21	-2,766.37	2,465.16	89.11%
5260 Workmans Compensation	653.78	375.83	277.95	73.96%
5270 Retirement Plans	403.80	395.22	8.58	2.17%
Total 5200 EMPLOYEE BENEFITS	\$ 5,704.83	\$ 2,323.44	\$ 3,381.39	145.53%

5400 ADMINISTRATIVE EXPENSES					
5420 Telephone	903.74	745.18	158.56	21.28%	
5430 Professional Fees	3,500.00	3,600.00	-100.00	-2.78%	
5436 Advertising	414.99	0.00	414.99		
5440 Office Expense	1,040.62	970.08	70.54	7.27%	
5442 Credit Card Fees	346.67	312.46	34.21	10.95%	
5445 Postage	78.00	0.00	78.00		
5455 Meals and Entertainment	0.00	100.00	-100.00	-100.00%	
5461 Authority Secretarial Services	0.00	120.00	-120.00	-100.00%	
5469 Other Outside Services	457.44	442.04	15.40	3.48%	
5470 Other Administrative	727.58	734.42	-6.84	-0.93%	
5480 Utilities	8,978.83	10,139.60	-1,160.77	-11.45%	
5500 Liability Insurance	9,891.62	9,662.51	229.11	2.37%	
5520 Interest Expense	1,318.08	1,133.48	184.60	16.29%	
Total 5400 ADMINISTRATIVE EXPENSES	\$ 27,657.57	\$ 27,959.77	-\$ 302.20	-1.08%	
5600 SALES AND OPERATIONS					
5630 Pro Shop Software	524.00	308.32	215.68	69.95%	
Total 5600 SALES AND OPERATIONS	\$ 524.00	\$ 308.32	\$ 215.68	69.95%	
5700 PARK MAINTENANCE					
5710 Water	1,007.93	848.70	159.23	18.76%	
5715 Nature and Open Space	0.00	1,850.00	-1,850.00	-100.00%	
5720 Heating Fuel	605.60	1,271.73	-666.13	-52.38%	
5730 Grounds Maintenance	814.44	0.00	814.44		
5760 Irrigation Maintenance	336.00	248.53	87.47	35.19%	
5780 Tee and Green Supplies	773.85	284.77	489.08	171.75%	
5800 Equipment Maintenance	2,752.80	2,656.45	96.35	3.63%	
5820 Building Maintenance	8,577.53	7,560.91	1,016.62	13.45%	
Total 5700 PARK MAINTENANCE	\$ 14,868.15	\$ 14,721.09	\$ 147.06	1.00%	
6000 CART EXPENSE					
6020 Electricity	267.50	453.49	-185.99	-41.01%	
6030 Maintenance	405.32	0.00	405.32		
6050 Cart Insurance	400.00	400.00	0.00	0.00%	
Total 6000 CART EXPENSE	\$ 1,072.82	\$ 853.49	\$ 219.33	25.70%	
Total Expenses	\$ 93,578.59	\$ 91,629.86	\$ 1,948.73	2.13%	
Net Operating Income	-\$ 72,442.34	-\$ 70,351.47	-\$ 2,090.87	-2.97%	
Other Expenses					
8000 Depreciation/Amortization	32,232.00	34,551.00	-2,319.00	-6.71%	
8001 Capital projects					
8100 Capital Projects - Cash	12,565.00	0.00	12,565.00		
Total 8001 Capital projects	\$ 12,565.00	\$ 0.00	\$ 12,565.00		
Total Other Expenses	\$ 44,797.00	\$ 34,551.00	\$ 10,246.00	29.65%	
Net Other Income	-\$ 44,797.00	-\$ 34,551.00	-\$ 10,246.00	-29.65%	
Net Income	-\$ 117,239.34	-\$ 104,902.47	-\$ 12,336.87	-11.76%	

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2025 - February 2026

	Total			
	Jul 2025 - Feb 2026	Jul 2024 - Feb 2025 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	1,061,806.38	969,567.82	92,238.56	9.51%
4020 I.D. Cards	31,664.00	40,120.00	-8,456.00	-21.08%
4025 Season Pass	69,020.91	72,211.89	-3,190.98	-4.42%
4030 Tournament Fees	87,669.00	72,324.00	15,345.00	21.22%
4050 Cart Revenue	268,520.00	282,455.41	-13,935.41	-4.93%
4060 Golf Revenue - Gift Certif.	17,073.94	14,523.00	2,550.94	17.56%
4070 Gift & Rain Checks Redeemed	-9,194.13	-8,532.00	-662.13	-7.76%
4090 Merchandise Sales	3,475.64	0.00	3,475.64	
4091 Merchandise Rentals	409.00	0.00	409.00	
Total 4001 Golf Revenue	\$ 1,530,444.74	\$ 1,442,670.12	\$ 87,774.62	6.08%
4100 Tennis Revenue	29,400.00	27,900.00	1,500.00	5.38%
4200 Rental Income	16,000.00	13,400.00	2,600.00	19.40%
4300 Investment Income	11,334.50	15,967.33	-4,632.83	-29.01%
4400 Misc. Income	3,905.10	13,059.33	-9,154.23	-70.10%
4600 Restaurant Income	35,440.00	18,965.00	16,475.00	86.87%
Total 4000 REVENUES	\$ 1,626,524.34	\$ 1,531,961.78	\$ 94,562.56	6.17%
Total Income	\$ 1,626,524.34	\$ 1,531,961.78	\$ 94,562.56	6.17%
Cost of Goods Sold				
50000 Cost of Goods Sold	2,667.11	0.00	2,667.11	
Total Cost of Goods Sold	\$ 2,667.11	\$ 0.00	\$ 2,667.11	
Gross Profit	\$ 1,623,857.23	\$ 1,531,961.78	\$ 91,895.45	6.00%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	157,992.33	183,150.78	-25,158.45	-13.74%
5011 Management Salary - Contractor	0.00	0.00	0.00	
Total 5010 Management Salary	\$ 157,992.33	\$ 183,150.78	-\$ 25,158.45	-13.74%
5030 Operations	185,813.36	173,323.46	12,489.90	7.21%
5040 Operations O/T	125.51	252.79	-127.28	-50.35%
5050 Course Personnel	231,236.99	214,494.22	16,742.77	7.81%
5060 Course Personnel O/T	4,119.79	2,291.97	1,827.82	79.75%
5070 Seasonal Personnel	102,798.83	92,179.84	10,618.99	11.52%
5080 Seasonal Personnel O/T	1,915.19	494.60	1,420.59	287.22%
Total 5000 PERSONNEL EXPENSE	\$ 684,002.00	\$ 666,187.66	\$ 17,814.34	2.67%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	51,250.67	46,167.94	5,082.73	11.01%
5230 State Unemployment	17,389.60	13,715.30	3,674.30	26.79%

5250 Health Insurance	12,644.04	27,081.02	-14,436.98	-53.31%
5260 Workmans Compensation	8,979.08	11,614.95	-2,635.87	-22.69%
5270 Retirement Plans	3,465.73	4,510.13	-1,044.40	-23.16%
Total 5200 EMPLOYEE BENEFITS	\$ 93,729.12	\$ 103,089.34	-\$ 9,360.22	-9.08%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	6,019.10	5,907.70	111.40	1.89%
5430 Professional Fees	32,508.54	27,422.96	5,085.58	18.54%
5436 Advertising	1,692.01	3,857.41	-2,165.40	-56.14%
5440 Office Expense	22,845.85	18,923.66	3,922.19	20.73%
5441 Bank Charges	115.00	27.00	88.00	325.93%
5442 Credit Card Fees	41,134.36	33,175.93	7,958.43	23.99%
5445 Postage	198.02	120.00	78.02	65.02%
5450 Training and Dues	2,355.00	2,486.05	-131.05	-5.27%
5451 Travel Expenses	214.60	0.00	214.60	
Total 5450 Training and Dues	\$ 2,569.60	\$ 2,486.05	\$ 83.55	3.36%
5455 Meals and Entertainment	608.69	1,169.26	-560.57	-47.94%
5461 Authority Secretarial Services	0.00	1,070.00	-1,070.00	-100.00%
5469 Other Outside Services	6,888.79	6,211.45	677.34	10.90%
5470 Other Administrative	5,338.98	7,257.14	-1,918.16	-26.43%
5480 Utilities	77,038.30	62,990.36	14,047.94	22.30%
5481 Utilities Reimbursement	-24,037.68	0.00	-24,037.68	
Total 5480 Utilities	\$ 53,000.62	\$ 62,990.36	-\$ 9,989.74	-15.86%
5500 Liability Insurance	79,132.96	77,307.05	1,825.91	2.36%
5520 Interest Expense	11,364.51	9,664.45	1,700.06	17.59%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 263,417.03	\$ 257,590.42	\$ 5,826.61	2.26%
5600 SALES AND OPERATIONS				
5630 Pro Shop Software	3,794.00	2,466.62	1,327.38	53.81%
5640 Golf Pro Supplies	2,396.25	3,752.64	-1,356.39	-36.14%
5680 Golf Pro Work Clothes	427.76	781.05	-353.29	-45.23%
Total 5600 SALES AND OPERATIONS	\$ 6,618.01	\$ 7,000.31	-\$ 382.30	-5.46%
5700 PARK MAINTENANCE				
5710 Water	62,206.88	48,745.13	13,461.75	27.62%
5715 Nature and Open Space		2,754.93	-2,754.93	-100.00%
5720 Heating Fuel	6,030.92	8,338.12	-2,307.20	-27.67%
5730 Grounds Maintenance	18,769.75	14,616.82	4,152.93	28.41%
5740 Tree Maintenance		7,415.64	-7,415.64	-100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	18,927.58	22,693.36	-3,765.78	-16.59%
5752 Agriculture/Chemicals Utilized	31,465.73	18,371.04	13,094.69	71.28%
Total 5750 Agriculture and Chemicals	\$ 50,393.31	\$ 41,064.40	\$ 9,328.91	22.72%
5760 Irrigation Maintenance	5,718.93	5,223.19	495.74	9.49%
5770 Consumable Tools	2,571.30	156.79	2,414.51	1539.96%
5780 Tee and Green Supplies	1,687.31	2,850.33	-1,163.02	-40.80%
5800 Equipment Maintenance	43,517.53	19,864.89	23,652.64	119.07%
5820 Building Maintenance	54,608.00	63,290.68	-8,682.68	-13.72%
5840 Small Equipment	28.95	419.99	-391.04	-93.11%
5860 Gasoline/Diesel Fuel	7,552.98	8,054.97	-501.99	-6.23%

5880 Employee work clothes	0.00	173.95	-173.95	-100.00%
Total 5700 PARK MAINTENANCE	\$ 253,085.86	\$ 222,969.83	\$ 30,116.03	13.51%
6000 CART EXPENSE				
6010 Cart Lease Expense	23,879.87	5,140.12	18,739.75	364.58%
6020 Electricity	9,486.71	13,969.14	-4,482.43	-32.09%
6030 Maintenance	2,299.50	3,784.47	-1,484.97	-39.24%
6050 Cart Insurance	3,200.00	3,200.00	0.00	0.00%
6060 Misc. Cart Expense	22.98	74.58	-51.60	-69.19%
Total 6000 CART EXPENSE	\$ 38,889.06	\$ 26,168.31	\$ 12,720.75	48.61%
Total Expenses	\$ 1,339,741.08	\$ 1,283,005.87	\$ 56,735.21	4.42%
Net Operating Income	\$ 284,116.15	\$ 248,955.91	\$ 35,160.24	14.12%
Other Expenses				
8000 Depreciation/Amortization	257,856.00	276,408.00	-18,552.00	-6.71%
8001 Capital projects				
8100 Capital Projects - Cash	354,643.96	268,250.33	86,393.63	32.21%
Total 8001 Capital projects	\$ 354,643.96	\$ 268,250.33	\$ 86,393.63	32.21%
8006 Disposed Assets	-4,980.00	-495.00	-4,485.00	-906.06%
Total Other Expenses	\$ 607,519.96	\$ 544,163.33	\$ 63,356.63	11.64%
Net Other Income	-\$ 607,519.96	-\$ 544,163.33	-\$ 63,356.63	-11.64%
Net Income	-\$ 323,403.81	-\$ 295,207.42	-\$ 28,196.39	-9.55%

OAK HILLS SALES ANALYSIS FEBRUARY 2026 FISCAL REPORT

<u>Description</u>	<u>Feb-26</u>	<u>Feb-25</u>	<u>Inc/(Dec)</u>	<u>YTD FY26</u>	<u>YTD FY25</u>	<u>Inc/(Dec)</u>
Revenue Rounds	0	0	0.0%	26,005	26,808	-3.0%
Season Pass Rounds	0	0	0.0%	1,921	1,448	32.7%
POS System Servicer Rounds	0	0	0.0%	0	1,401	-100.0%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	255	24	962.5%
Total All Rounds	0	0	0.0%	28,181	29,681	-5.1%
Total Carts	0	0	0.0%	16,795	16,267	3.2%
Total Golf ID Cards	45	48	-6.3%	208	233	-10.7%
Total Season Passes	1	2	-50.0%	48	44	9.1%
Total Gift Cards	4	1	300.0%	91	120	-24.2%
Total Pro Shop Merchandise	8	0	0.0%	475	0	0.0%
Total \$ Revenue Rounds	\$0	\$0	0.0%	\$1,152,904	\$1,034,220	11.5%
Total Carts \$	\$0	\$0	0.0%	\$285,332	\$300,372	-5.0%
Total Golf ID Cards \$	\$6,505	\$7,427	-12.4%	\$29,997	\$31,555	-4.9%
Total Season Pass \$	\$2,300	\$4,925	-53.3%	\$102,145	\$96,450	5.9%
Total Gift Cards \$	\$950	\$500	90.0%	\$11,390	\$12,065	-5.6%
Total Pro Shop Merchandise \$	\$112	\$0	0.0%	\$3,911	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$140	\$0	0.0%	-\$10,557	-\$8,573	23.1%
	\$9,727	\$12,852	-24.3%	\$1,575,122	\$1,466,088	7.4%
\$ Revenue/Revenue Round	\$0.00	\$0.00	0.0%	\$44.33	\$38.58	14.9%
Carts/Revenue Round	0.0%	0.0%	0.0%	64.6%	60.7%	6.4%
Cart \$/Revenue Round	\$0.00	\$0.00	0.0%	\$10.97	\$11.20	-2.1%
Cart \$/Cart Round	\$0.00	\$0.00	0.0%	\$16.99	\$18.47	-8.0%
ID Card \$/Card	\$144.56	\$154.73	-6.6%	\$144.22	\$135.43	6.5%
Resident Adult 18 Rounds	0	0	0.0%	2,890	2,179	32.6%
Resident Senior 18 Rounds	0	0	0.0%	3,562	2,748	29.6%
Junior/HS Golf Team 18 Rounds	0	0	0.0%	1,265	1,955	-35.3%
Golf League 18 Rounds	0	0	0.0%	82	47	74.5%
Employee 18 Rounds	0	0	0.0%	629	566	11.1%
Non Resident 18 Rounds	0	0	0.0%	1,579	1,029	53.4%
Public 18 Rounds	0	0	0.0%	11,402	17,129	-33.4%
Total 9 Hole Rounds	0	0	0.0%	4,596	1,155	297.9%
Total Revenue Rounds	0	0	0.0%	26,005	26,808	-3.0%
Resident Adult 18 Rounds \$	\$0	\$0	0.0%	\$124,115	\$83,153	49.3%
Resident Senior 18 Rounds \$	\$0	\$0	0.0%	\$130,687	\$88,845	47.1%
Junior/HS Golf Team 18 Rounds \$	\$0	\$0	0.0%	\$37,801	\$38,706	-2.3%
Golf League 18 Rounds	\$0	\$0	0.0%	\$2,355	\$1,307	80.2%
Employee 18 Rounds \$	\$0	\$0	0.0%	\$4,427	\$3,743	18.3%
Non Resident 18 Rounds \$	\$0	\$0	0.0%	\$62,821	\$36,864	70.4%
Public 18 Rounds \$	\$0	\$0	0.0%	\$662,595	\$752,752	-12.0%
Total 9 Hole Rounds \$	\$0	\$0	0.0%	\$128,105	\$28,850	344.0%
Total \$ Revenue Rounds	0	0	0.0%	1,152,904	1,034,220	11.5%
Senior Non-Resident ID	0	10	-100.0%	13	34	-61.8%
Adult Non-Resident ID	5	0	0.0%	25	26	-3.8%
Senior Non-Resident Annual Pass	0	0	0.0%	3	3	0.0%
Adult Non-Resident Annual Pass	1	1	0.0%	5	6	-16.7%
Total Non-Resident Members	6	11	-45.5%	46	69	-33.3%
City of Norwalk debt payoff	\$0.00					

OAK HILLS SALES ANALYSIS FEBRUARY 2026 CALENDAR REPORT

<u>Description</u>	<u>Feb-26</u>	<u>Feb-25</u>	<u>Inc/(Dec)</u>	<u>YTD 2026</u>	<u>YTD 2025</u>	<u>Inc/(Dec)</u>
Revenue Rounds	0	0	0.0%	0	63	-100.0%
Season Pass Rounds	0	0	0.0%	0	65	-100.0%
POS System Servicer Rounds	0	0	0.0%	0	1	-100.0%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	<u>0</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total All Rounds	0	0	0.0%	0	129	-100.0%
Total Carts	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	45	48	-6.3%	161	131	22.9%
Total Season Passes	1	2	-50.0%	49	44	11.4%
Total Gift Cards	4	1	300.0%	6	7	-14.3%
Total Pro Shop Merchandise	8	0	0.0%	12	0	0.0%
Total \$ Revenue Rounds	\$0	\$0	0.0%	\$0	\$933	-100.0%
Total Carts \$	\$0	\$0	0.0%	\$0	\$0	0.0%
Total Golf ID Cards \$	\$6,505	\$7,427	-12.4%	\$25,892	\$22,610	14.5%
Total Season Pass \$	\$2,300	\$4,925	-53.3%	\$102,575	\$96,450	6.4%
Total Gift Cards \$	\$950	\$500	90.0%	\$1,125	\$1,026	9.6%
Total Pro Shop Merchandise \$	\$112	\$0	0.0%	154	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$140	\$0	0.0%	-\$734	-\$773	-5.1%
	\$9,727	\$12,852	-24.3%	\$129,012	\$120,246	7.3%
\$ Revenue/Revenue Round	\$0.00	\$0.00	0.0%	\$0.00	\$14.81	-100.0%
Carts/Revenue Round	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cart \$/Revenue Round	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
Cart \$/Cart Round	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	0.0%
ID Card \$/Card	\$144.56	\$154.73	-6.6%	\$160.82	\$172.60	-6.8%
Resident Adult 18 Rounds	0	0	0.0%	0	0	#DIV/0!
Resident Senior 18 Rounds	0	0	0.0%	0	0	0.0%
Junior/Golf Team 18 Rounds	0	0	0.0%	0	0	0.0%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Employee 18 Rounds	0	0	0.0%	0	0	0.0%
Non Resident 18 Rounds	0	0	0.0%	0	0	#DIV/0!
Public 18 Rounds	0	0	0.0%	0	39	-100.0%
Total 9 Hole Rounds	0	0	0.0%	0	24	-100.0%
Total Revenue Rounds	0	0	0.0%	0	63	-100.0%
Resident Adult 18 Rounds \$	\$0	\$0	0.0%	\$0	\$0	#DIV/0!
Resident Senior 18 Rounds \$	\$0	\$0	0.0%	\$0	\$0	#DIV/0!
Junior/Golf Team 18 Rounds \$	\$0	\$0	0.0%	\$0	\$0	0.0%
Golf League 18 Rounds	\$0	\$0	0.0%	\$0	\$0	0.0%
Employee 18 Rounds \$	\$0	\$0	0.0%	\$0	\$0	0.0%
Non Resident 18 Rounds \$	\$0	\$0	0.0%	\$0	\$0	#DIV/0!
Public 18 Rounds \$	\$0	\$0	0.0%	\$0	\$693	-100.0%
Total 9 Hole Rounds \$	\$0	\$0	0.0%	\$0	\$240	-100.0%
Total \$ Revenue Rounds	0	0	0.0%	0	933	-100.0%
Senior Non-Resident ID	0	10	-100.0%	12	30	-60.0%
Adult Non-Resident ID	5	0	0.0%	23	19	21.1%
Senior Non-Resident Annual Pass	0	0	0.0%	3	3	0.0%
Adult Non-Resident Annual Pass	1	1	0.0%	5	6	-16.7%
Total Non-Resident ID's	6	11	-45.5%	43	58	-25.9%



CITY OF NORWALK
Tax Collector's Office
Department of Finance
125 East Avenue Room 105
Norwalk, CT 06851
Phone: 203- 854-7731 (main line)
Fax: 203-854-7770

To: Mayor Barbara Smyth; Board of Estimate and Taxation; Finance and Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: March 9, 2026
Re: Tax Collector's Narrative for **February 2026** End of Month report

As of the end of February 2026, having completed eight out of twelve months of the fiscal year, we collected more than \$381 million against our (now) \$392 million adjusted levy. As of the end of February 2026, our current collection rate for all tax types was **97.33%**. We also collected **97.99%** of our nearly \$20 million adjusted sewer use levy, more than \$19.6 million, and 80.6% of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year, we ended February very slightly ahead of last year for collection of taxes (.26%), but down very slightly for sewer use (-0.09%) and down for the IPP fee (-4.45%) as well.

Through the month of February 2026, we also collected an additional \$4.8 million in past due taxes, interest and fees. This amount is (net) \$1.1 million less than what had been collected in back taxes during the first eight months of the immediately prior fiscal year. Our office is scheduled to hold a large tax sale on Monday, July 13, 2026 that will focus primarily on past due taxes. We should see back tax collections continue to climb as we make process toward the sale later this spring.

Since June 2024, the tax collector's office has been responsible for billing and for collecting a monthly municipal tax on gross receipts from cannabis sales within Norwalk. The tax rate is 3% of gross sales, and the tax is paid by all cannabis retailers, hybrid retailers and micro cultivators. From April 2024 through the end of the month of February 2026, we have collected \$564,202.11 in municipal cannabis tax. We include cannabis tax receipts in a one-line notation at the bottom of our monthly reports.

Our delinquent tax collector continues to work with the Department of Health to identify establishments with past due taxes that need to be brought current to renew a health permit. Food establishment health permits, which encompass restaurants, bakeries, groceries, mini-markets and so on, renewed January 1 in Norwalk. There were dozens of establishments that owe past due taxes that should not be able to renew without paying their prior years' back taxes. She also continues filing Uniform Commercial Code (UCC-1) liens with the office of the Secretary of the State of Connecticut to secure payment of past due business personal property taxes.

Our third-party collection agency continues to bill on our behalf for suspended motor vehicle accounts. Through the end of February 2026, in conjunction with their efforts, we have collected \$1,584,490 in past due motor vehicle taxes and interest *due directly to the City*. This agency's fees are charged *in addition to* the taxes and interest due to the City and are paid by the taxpayers who owe the past due bills. We collect what is due to us in full, and do not sacrifice any of what is due to the City. We began working with this company in December 2022.

In mid-August 2025, our office issued the first set of tax bills for new motor vehicle accounts added by the Assessor's office in conjunction with Municipal Tax Services (MTS), the vendor contracted by the city to identify unregistered or out of state motor vehicles garaged in Norwalk. The first set of 528 bills had a pay-by date of September 12, 2025. To date, we have added a total receivable (net) of \$143,440.77. Through the end of January 2026, we had collected \$125,519.69. Norwalk retained \$68,883.68 in taxes and interest, and we paid MTS \$56,636.01, which includes a flat fee of \$50 per vehicle, as well as a portion (approximately 38%) of the newly

billed / receivable tax and interest amount. We expect to issue another billing soon based on their subsequent activity.

Our second installment collection period on February 2, 2026, and we concluded processing and posting payments by the second week of February. Delinquent notices, called demand for payment and intent to lien notices, are being mailed this week to those who owe past due real estate and business personal property taxes. Notices for past due motor vehicle taxes will be sent later this month. We anticipate filing lien continuing certificates on unpaid real estate tax accounts during the first week of April 2026.

We are still in the process of changing our online and IVR (pay by phone) payment provider in accordance with the contract that was approved by the City Council in the fall of 2025. The new vendor will provide a less expensive option for taxpayers who choose this payment method. We also envision potential efficiencies in absorbing the processing fee for the E Check. The law department is still reviewing the proposed contract between the city and the new vendor. Subsequently, the transition will also be dependent upon our staff and IT department being able to install new equipment and receive training on how to use the new system. I will continue to update city officials on this initiative.

We began work on our 2026 tax sale at the end of December 2025. We anticipate starting with 200+ properties in this sale and hope to collect between \$5-\$7 million. All tax sale work is done by the tax collector's office staff, except for title searches. Performing this work in-house saves our taxpayers from the expense of the considerable legal fees charged by attorneys or state marshals who conduct tax sales on behalf of other municipalities. At the end of December, we sent out an initial letter to more than 120 properties that are scheduled for inclusion in the 2026 sale due to the number of years in arrears, or the dollar amount owed. Through the end of February, we have already collected more than \$1.1 million since that mailing. I will provide updates on the sale in the coming months. Now that we have concluded the second installment collection period, we will re-examine our sale criteria, and produce a new sale list. We anticipate the official list to be posted by the last week of April or the first week of May, 2026.

We will depend upon the continued support of policy makers, including members of the City Council and the Administration as we pursue our enforcement initiatives such as the tax sale. Maintaining a high tax collection rate through consistent enforcement allows for a fairer distribution of the tax burden. Maintaining a high current and back tax collection rate allows the budget making authority to set lower mill rates, as there can be less of an allowance for "uncollectible" taxes - taxes not timely paid when billed. Conversely, a lower collection rate, and less efficient tax collection, would require higher mill rates, and a correspondingly higher tax levy to be borne by all taxpayers. This principle inspires all our billing and tax collection enforcement activities and remains in sharp focus as the FYE 2027 budget cycle progresses.

**TAX COLLECTOR'S REPORT
FEBRUARY 2026**

FISCAL YEAR 2025-2026 (2024 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 25 - FEB 26	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	\$19,621,713.02	\$17,586,480.40	89.63%	\$19,455,078.72	(\$166,634.30)	90.40%
AUTOMOBILE-SUPPLEMENTAL	\$3,115,978.84	\$2,228,710.81	71.53%	\$3,098,709.00	(\$17,269.84)	71.92%
PERSONAL PROPERTY	\$28,666,103.44	\$26,963,743.58	94.06%	\$28,489,091.85	(\$177,011.59)	94.65%
REAL ESTATE	\$340,880,548.34	\$334,812,516.04	98.22%	\$341,021,364.99	\$140,816.65	98.18%
TOTAL TAX	\$392,284,343.64	\$381,591,450.83	97.27%	\$392,064,244.56	(\$220,099.08)	97.33%
SEWER USE	\$19,835,102.00	\$19,618,579.40	98.91%	\$20,020,112.00	\$185,010.00	97.99%
IPP FEE	\$181,250.00	\$147,500.42	81.38%	\$182,999.66	\$1,749.66	80.60%

FISCAL YEAR 2024-2025 (2023 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 24 - FEB 25	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	\$30,485,520.62	\$26,873,080.57	88.15%	\$30,048,690.24	(\$436,830.38)	89.43%
AUTOMOBILE-SUPPLEMENTAL	\$4,617,948.35	\$3,436,781.39	74.42%	\$4,592,244.99	(\$25,703.36)	74.84%
PERSONAL PROPERTY	\$24,660,647.62	\$23,289,961.10	94.44%	\$24,552,774.89	(\$107,872.73)	94.86%
REAL ESTATE	\$314,512,159.95	\$307,445,975.52	97.75%	\$312,744,972.01	(\$1,767,187.94)	98.31%
TOTAL TAX	\$374,276,276.54	\$361,045,798.58	96.47%	\$371,938,682.13	(\$2,337,594.41)	97.07%
SEWER USE	\$19,044,215.00	\$18,624,262.65	97.79%	\$18,987,820.50	(\$56,394.50)	98.09%
IPP FEE	\$167,750.00	\$167,984.41	100.14%	\$197,499.52	\$29,749.52	85.06%

TAX DIFFERENCE 2024 G.L. vs. 2023 G.L. INCREASE/(DECREASE)	\$18,008,067.10	\$20,545,652.25	0.81%	\$20,125,562.43	\$2,117,495.33	0.26%
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SEWER DIFFERENCE 2024 G.L. vs. 2023 G.L. INCREASE/(DECREASE)	\$790,887.00	\$994,316.75	1.11%	\$1,032,291.50	\$241,404.50	-0.09%
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IPP DIFFERENCE 2024 G.L. vs. 2023 G.L. INCREASE/(DECREASE)	\$13,500.00	(\$20,483.99)	-18.76%	(\$14,499.86)	(\$27,999.86)	-4.45%
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BACK TAXES COLLECTED	FISCAL YR 2025-2026 (JUL 25 - FEB 26)	FISCAL YR 2024-2025 (JUL 24 - FEB 25)	CUR YR vs. PRIOR YR INC/(DEC)
PRIOR TAXES	\$2,927,820.91	\$3,634,506.03	(\$706,685.12)
PRIOR SEWER USE FEE	\$123,501.35	\$156,418.27	(\$32,916.92)
PRIOR IPP FEE	\$5,529.18	\$10,381.57	(\$4,852.39)
TOTAL PRIOR TAX, SEWER & IPP	\$3,056,851.44	\$3,801,305.87	(\$744,454.43)
CURRENT INTEREST	\$565,768.97	\$663,353.22	(\$97,584.25)
PRIOR INTEREST	\$870,441.53	\$1,014,964.17	(\$144,522.64)
SEWER USE FEE INTEREST	\$58,439.70	\$79,632.45	(\$21,192.75)
IPP FEE INTEREST	\$3,977.26	\$6,792.70	(\$2,815.44)
TOTAL INTEREST COLLECTED	\$1,498,627.46	\$1,764,742.54	(\$266,115.08)
PRIOR LIEN FEE	\$9,224.35	\$13,473.43	(\$4,249.08)
CURRENT LIEN FEE	\$0.00	\$0.00	\$0.00
TOTAL LIEN FEE COLLECTED	\$9,224.35	\$13,473.43	(\$4,249.08)
MISC FEES COLLECTED**	\$301,099.42	\$444,186.98	(\$143,087.56)
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	\$4,865,802.67	\$6,023,708.82	(\$1,157,906.15)
TOTAL TAX BILLED/PAID ON GROSS RECEIPTS FROM CANNABIS SINCE 05/24			\$ 564,202.11

CAPITAL FUND 09 MAR 2026

FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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09 CAPITAL FUND

0 GENERAL

NO PROJECT	0	0	0	727,943.07	.00	-727,943.07	100.0%
TOTAL GENERAL	0	0	0	727,943.07	.00	-727,943.07	100.0%

006 INFORMATION TECHNOLOGY

C0375 INFORMATION TECHNOLOGY PROJEC	6,189,270	-75,000	6,114,270	5,169,641.83	87,874.18	856,753.99	86.0%
TOTAL INFORMATION TECHNOLOGY	6,189,270	-75,000	6,114,270	5,169,641.83	87,874.18	856,753.99	86.0%

009 REDEVELOPMENT

C0277 NORWALK CTR DEVELOPMENT PROJE	1,673,437	5,053,900	6,727,337	6,633,227.89	.00	94,109.38	98.6%
C0287 WALL STREET DEVELOPMENT PROJE	1,500,000	0	1,500,000	1,377,264.64	.00	122,735.36	91.8%
C0288 AFFORDABLE HOUSING	750,000	0	750,000	750,000.00	.00	.00	100.0%
C0433 WALL ST DEVELOPMENT (POKO)	4,400,000	0	4,400,000	111,916.27	.00	4,288,083.73	2.5%
C0467 WATERFRONT PUBLIC ACCESS	250,000	620,000	870,000	604,427.10	.00	265,572.90	69.5%
C0468 BIKEWAY PLAN	0	310,000	310,000	280,012.81	.00	29,987.19	90.3%
C0499 50 WASHINGTON ST PLAZA	300,000	0	300,000	300,000.00	.00	.00	100.0%
C0522 WAYPOINTE DEVELOPEMENT	5,000,000	0	5,000,000	4,890,386.10	.00	109,613.90	97.8%
C0534 NORTH WATER STREET LIGHTING	200,000	0	200,000	138,934.40	.00	61,065.60	69.5%
C0554 20 NORTH WATER ST-BROWNFIELDS	500,000	0	500,000	498,638.00	.00	1,362.00	99.7%
C0560 CHOICE NEIGHBORHOODS DISTRICT	5,997,000	3,420,730	9,417,730	8,212,659.72	.00	1,205,070.68	87.2%
C0591 FACADE IMPROVEMENTS REDEVELOP	560,000	0	560,000	285,000.00	.00	275,000.00	50.9%
C0663 URBAN CORE INFRASTRUCTURE PRO	700,000	0	700,000	511,645.04	.00	188,354.96	73.1%
C0709 COMMUNITY DEV BLOCK GRANT PLA	70,000	0	70,000	51,316.00	.00	18,684.00	73.3%
C0710 WEST AVE/QUINCY/ORCHARD CONTI	500,000	0	500,000	.00	.00	500,000.00	.0%
C0734 PINNACLE TOD UNDERGROUND UTIL	1,500,000	0	1,500,000	.00	.00	1,500,000.00	.0%
TOTAL REDEVELOPMENT	23,900,437	9,404,630	33,305,068	24,645,427.97	.00	8,659,639.70	74.0%

010 HUMAN RELATIONS & FAIR RENT

CAPITAL FUND 09 MAR 2026

FOR 2026 09							
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
C0536 ADA COMPLIANCE	1,281,000	80,000	1,361,000	1,268,062.13	29,644.41	63,293.46	95.3%
TOTAL HUMAN RELATIONS & FAIR RENT	1,281,000	80,000	1,361,000	1,268,062.13	29,644.41	63,293.46	95.3%
013 FINANCE							
NO PROJECT	0	0	0	1,272,117.63	.00	-1,272,117.63	100.0%
C0089 TIME & ATTENDANCE TIME CLOCKS	150,000	0	150,000	150,000.00	.00	.00	100.0%
C0090 DIGITAL BUDGET BOOK	40,000	0	40,000	39,688.00	.00	312.00	99.2%
C0189 SIXTH DISTRICT	0	550,000	550,000	550,000.00	.00	.00	100.0%
C0375 INFORMATION TECHNOLOGY PROJEC	1,670,890	0	1,670,890	1,670,875.80	.00	14.20	100.0%
C0634 SOUTH NORWALK COMMUNITY CENTE	500,000	0	500,000	500,000.00	.00	.00	100.0%
C0812 OFFICE SPACE SECURITY IMPROVE	70,000	0	70,000	61,204.66	.00	8,795.34	87.4%
TOTAL FINANCE	2,430,890	550,000	2,980,890	4,243,886.09	.00	-1,262,996.09	142.4%
020 COMMUNITY SERVICES							
C0170 SECURITY SYSTEM	45,000	0	45,000	.00	.00	45,000.00	.0%
C0216 INTEGRATED LIBRARY (ILS) UPGR	25,657	0	25,657	25,657.00	.00	.00	100.0%
C0458 MAIN LIBRARY FIRST FLOOR CARP	125,000	0	125,000	116,172.17	.00	8,827.83	92.9%
C0536 ADA COMPLIANCE	671,470	0	671,470	15,645.00	4,655.00	651,170.00	3.0%
C0548 NORWALK NEWSPAPER DIGITIZATIO	158,948	0	158,948	158,947.98	.00	.02	100.0%
C0605 SONO BRANCH REPURPOSING	298,990	0	298,990	298,533.24	.00	456.76	99.8%
C0612 HEALTH BUILDING UPGRADES	59,000	0	59,000	59,000.00	.00	.00	100.0%
C0627 OIL PROVER	33,000	0	33,000	30,541.00	.00	2,459.00	92.5%
C0628 HEALTH BUILDING UPGRADES	16,000	0	16,000	16,000.00	.00	.00	100.0%
C0629 HEALTH TECHNOLOGY UPGRADES	26,000	0	26,000	25,011.09	.00	988.91	96.2%
C0662 LIBRARY EXPANSION ARCHITECTUR	1,570,000	0	1,570,000	800,000.00	.00	770,000.00	51.0%
C0670 MAIN LIBRARY ADULT READING FU	20,000	0	20,000	20,000.00	.00	.00	100.0%
C0690 PAINTING	25,000	0	25,000	.00	.00	25,000.00	.0%
C0691 BUILDING RENOVATIONS	20,000	0	20,000	14,366.97	.00	5,633.03	71.8%
C0692 MAIN LIB ADA COMPL DOOR HANDL	47,500	0	47,500	.00	.00	47,500.00	.0%
C0693 SONO LIB ADA COMPLIANCE PARKI	46,362	0	46,362	.00	.00	46,362.00	.0%
C0694 SONO LIB SECURITY ALARM & INT	11,000	0	11,000	10,988.09	.00	11.91	99.9%
C0695 SONO LIB SECURITY CAMERAS	18,037	0	18,037	17,223.88	812.62	.00	100.0%
C0696 MAIN LIB SECURITY CAMERAS	18,037	0	18,037	17,223.89	812.61	.00	100.0%
C0724 LIBRARY VAN	84,113	0	84,113	50,770.50	.00	33,342.50	60.4%
C0725 LAPTOP VENDING MACHINES	17,000	0	17,000	.00	13,930.00	3,070.00	81.9%
C0784 LAPTOP DISPENSERS	70,000	0	70,000	68,876.04	.00	1,123.96	98.4%

CAPITAL FUND 09 MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
C0785 AUDITORIUM REFRESH	143,000	0	143,000	138,971.10	.00	4,028.90	97.2%	
C0828 TECHNOLOGY UPGRADES	45,300	0	45,300	43,369.25	.00	1,930.75	95.7%	
TOTAL COMMUNITY SERVICES	3,594,413	0	3,594,413	1,927,297.20	20,210.23	1,646,905.57	54.2%	
030 POLICE DEPARTMENT								
C0524 VEHICLES	119,000	0	119,000	119,000.00	.00	.00	100.0%	
C0578 TACTICAL BALLISTIC HELMETS	18,000	0	18,000	17,975.00	.00	25.00	99.9%	
C0579 LICENSE PLATE READER	30,000	0	30,000	30,405.00	.00	-405.00	101.4%	
C0596 CAMERA INFRASTRUCTURE	33,000	0	33,000	33,000.00	.00	.00	100.0%	
C0597 COMMUNICATION GEAR	50,000	0	50,000	50,000.00	.00	.00	100.0%	
C0636 SCUBA DRY SUITS	15,000	0	15,000	15,000.00	.00	.00	100.0%	
C0637 ANIMAL CONTROL VAN	38,000	0	38,000	38,000.00	.00	.00	100.0%	
C0665 CARS AND VANS	4,081,804	857,000	4,938,804	4,634,021.63	174,052.23	130,730.14	97.4%	
C0671 YAMAHA OUTBOARD ENGINES	95,535	0	95,535	92,486.69	135.81	2,912.50	97.0%	
C0697 MOTORCYCLES	140,000	0	140,000	127,225.44	12,774.56	.00	100.0%	
C0698 SAFE BOAT REPAIR	75,000	0	75,000	74,559.54	2,072.25	-1,631.79	102.2%	
C0699 DUTY PISTOL REPLACEMENT	105,000	0	105,000	104,706.03	36.39	257.58	99.8%	
C0700 SAFE BOAT DEFENDER	325,000	0	325,000	325,000.00	.00	.00	100.0%	
C0726 CRISIS RESPONSE EQUIPMENT	30,000	0	30,000	.00	.00	30,000.00	.0%	
C0727 GAS PUMP REPLACEMENTS	135,000	0	135,000	.00	9,990.00	125,010.00	7.4%	
C0793 FIRING RANGE	150,000	0	150,000	149,923.25	76.75	.00	100.0%	
C0809 FARO 360 SCANNER	110,000	0	110,000	106,279.84	3,644.85	75.31	99.9%	
C0858 POLICE VEHICLE-SPECIAL CAPITA	361,000	0	361,000	.00	360,062.00	938.00	99.7%	
TOTAL POLICE DEPARTMENT	5,911,339	857,000	6,768,339	5,917,582.42	562,844.84	287,911.74	95.7%	
031 FIRE DEPARTMENT								
C0310 SCBA AIRPAKS,FACEPIECES ®U	502,000	0	502,000	349,395.03	.00	152,604.97	69.6%	
C0385 BUILDING REPAIRS - VARIOUS ST	467,500	17,100	484,600	480,543.52	6.04	4,050.44	99.2%	
C0437 APPARATUS REPLACEMENT	3,800,000	555,225	4,355,225	1,025,508.00	1,399,914.00	1,929,803.00	55.7%	
C0443 FAIRFIELD AVENUE CONSTRUCTION	475,000	167,080	642,080	642,080.00	.00	.00	100.0%	
C0486 VEHICLES	420,450	24,189	444,639	393,594.33	15,920.00	35,124.99	92.1%	
C0509 FIRE STATION PAVING	120,000	0	120,000	120,000.00	.00	.00	100.0%	
C0556 FIRE PROTECTION & EMG SVCS-WS	0	35,000	35,000	34,915.00	.00	85.00	99.8%	
C0557 RENOVATE/UPGRADE STATIONS & F	0	934,092	934,092	933,868.46	.00	223.54	100.0%	
C0616 FIRETRUCK INTERCOM W HEADSETS	10,000	0	10,000	9,620.00	.00	380.00	96.2%	
C0641 SECURITY CAMERAS & INTERCOM S	20,000	0	20,000	3,820.00	.00	16,180.00	19.1%	

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FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
C0666 BATTERY POWERED EXTRICATION E	110,000	0	110,000	110,000.00	.00	.00	100.0%
C0667 MOBILE RADIO UPGRADE	177,402	-10,727	166,675	166,354.56	.00	320.12	99.8%
C0668 POWER WASHER	10,964	0	10,964	10,960.00	.00	4.00	100.0%
C0669 TRAINING TOWER	19,000	0	19,000	19,000.00	.00	.00	100.0%
C0672 PROTECTIVE GEAR REPLACEMENT	200,000	0	200,000	200,000.00	.00	.00	100.0%
C0673 STATION 5 MEADOW ST BATHROOM	88,000	0	88,000	88,000.00	.00	.00	100.0%
C0701 STATION OVERHEAD DOOR REPLACE	320,000	0	320,000	293,271.85	26,728.15	.00	100.0%
C0702 REPLACE SHIFT COMMANDER VEH #	156,000	0	156,000	107,707.74	.00	48,292.26	69.0%
C0703 SCBA VEHICLE COMPRESSOR	970,000	0	970,000	894,221.39	.00	75,778.61	92.2%
C0728 STATION 4 ADDITION/RENOVATION	4,000,000	0	4,000,000	141,000.00	182,200.00	3,676,800.00	8.1%
C0729 LADDER TRUCK REPLACEMENT	2,900,000	0	2,900,000	.00	.00	2,900,000.00	.0%
C0730 GENERAC INDUSTRIAL GENERATOR	125,000	0	125,000	.00	97,837.04	27,162.96	78.3%
C0770 UTILITY VEHICLE	25,500	0	25,500	25,500.00	.00	.00	100.0%
C0794 FEMA PORT-SECURITY CAMERAS	19,100	0	19,100	18,924.18	.00	175.82	99.1%
C0795 HIGH PRESSURE RESCUE BAGS	20,000	0	20,000	19,184.48	.00	815.52	95.9%
C0796 STATION 5 MEADOW STREET NEW R	155,000	177,900	332,900	332,900.00	.00	.00	100.0%
C0810 REFURBISHMENT FIRE BOAT/MTCHG	60,000	0	60,000	64,062.37	.00	-4,062.37	106.8%
C0811 LADDER TRUCK REPLACEMENT	117,000	0	117,000	117,000.00	.00	.00	100.0%
C0829 VEHICLES FIRE DEPARTMENT	75,000	25,000	100,000	99,820.10	.00	179.90	99.8%
C0838 THIRD DISTRICT FD STATION 3	400,000	0	400,000	397,649.96	.00	2,350.04	99.4%
C0853 UPGRADE EOC MEDIA EQUIPMENT	100,000	0	100,000	100,000.00	.00	.00	100.0%
C0854 FIRE STATION 1 FLOOR REPLACEM	660,065	90,000	750,065	750,064.80	.00	.00	100.0%
TOTAL FIRE DEPARTMENT	16,522,981	2,014,859	18,537,840	7,948,965.77	1,722,605.23	8,866,268.80	52.2%
033 PLANNING & ZONING COMMISSION							
C0630 P&Z OFFICE UPGRADES	40,000	0	40,000	40,000.00	.00	.00	100.0%
TOTAL PLANNING & ZONING COMMISSION	40,000	0	40,000	40,000.00	.00	.00	100.0%
036 COMBINED DISPATCH							
C0561 RADIO COMMUNICATION UPGRADE	220,000	0	220,000	220,000.00	.00	.00	100.0%
C0615 REPLACEMENT OF PORTABLE RADIO	1,500,000	0	1,500,000	1,484,125.00	15,875.00	.00	100.0%
C0638 COMMUNICATION CONSOLE	14,390,000	-2,732,290	11,657,710	7,737,603.80	8,230.11	3,911,876.29	66.4%
TOTAL COMBINED DISPATCH	16,110,000	-2,732,290	13,377,710	9,441,728.80	24,105.11	3,911,876.29	70.8%
037 COMMUNITY DEVELOPMENT							

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FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
C0186 L-M MANSION CODE & REPAIRS	7,325,000	0	7,325,000	7,250,000.00	.00	75,000.00	99.0%	
C0232 TRAFFIC SIGNALS EQUIPMENT	1,675,000	0	1,675,000	860,797.30	237,112.48	577,090.22	65.5%	
C0288 AFFORDABLE HOUSING	359,389	0	359,389	359,389.00	.00	.00	100.0%	
C0294 CEMETERY SITE WORK	30,000	0	30,000	18,791.15	.00	11,208.85	62.6%	
C0430 SMITH STREET BUILDINGS	450,000	0	450,000	.00	.00	450,000.00	.0%	
C0441 SAFE ROUTES TO SCHOOL	1,225,000	0	1,225,000	771,651.10	192,406.39	260,942.51	78.7%	
C0514 TRANSPORATION MASTER PLAN IMP	210,000	0	210,000	210,000.00	.00	.00	100.0%	
C0521 ADA ACCESS MILL HILL	53,000	0	53,000	17,589.78	.00	35,410.22	33.2%	
C0528 TRAFFIC SYSTEM ENHANCEMENTS	170,000	0	170,000	130,107.19	39,173.55	719.26	99.6%	
C0533 MUSEUM COLL ARCHIVING/CATALOG	20,000	0	20,000	19,970.04	.00	29.96	99.9%	
C0549 LOCKWOOD HOUSE ADA ACCESS	225,000	0	225,000	3,337.21	.00	221,662.79	1.5%	
C0562 PAVEMENT MARKINGS & SIGNAGE	750,000	0	750,000	478,756.76	.00	271,243.24	63.8%	
C0581 PROJECTED CROSSWALKS / WARNIN	90,000	0	90,000	90,000.00	.00	.00	100.0%	
C0598 PAVEMENT MARKINGS FOR BIKING	50,000	0	50,000	50,000.00	.00	.00	100.0%	
C0599 SEAVIEW AVE CORRIDOR IMPROVE	150,000	0	150,000	.00	.00	150,000.00	.0%	
C0648 ARTISTIC CROSSWALK SIGNS	25,000	0	25,000	4,200.00	.00	20,800.00	16.8%	
C0649 NEW SIDEWALK CONSTRUCTION	2,350,000	0	2,350,000	1,654,429.02	354,189.05	341,381.93	85.5%	
C0650 FLEET EQUIPMENT	40,000	0	40,000	39,799.00	.00	201.00	99.5%	
C0674 PUBLIC ART MAINTENANCE	10,000	0	10,000	.00	.00	10,000.00	.0%	
C0675 NORDEN FEASIBILITY STUDY	50,000	0	50,000	.00	.00	50,000.00	.0%	
C0676 GENERAL CODE MAP LINK	28,000	0	28,000	.00	.00	28,000.00	.0%	
C0677 TRACY MAGNET CIRCULATION IMPR	500,000	0	500,000	500,000.00	.00	.00	100.0%	
C0678 EAST AVENUE CORRIDOR IMPROVEM	750,000	0	750,000	.00	.00	750,000.00	.0%	
C0679 STREET LIGHTS	150,000	0	150,000	29,019.34	3,189.30	117,791.36	21.5%	
C0680 NORWALK SPECIAL EVENTS	600,000	0	600,000	588,412.49	5,750.14	5,837.37	99.0%	
C0704 ARTS & CULTURE PLAN	100,000	-100,000	0	.00	.00	.00	.0%	
C0705 WELCOME CTR/TRANSIENT FACIL/M	350,000	0	350,000	.00	.00	350,000.00	.0%	
C0706 WEST ROCKS ROAD SIDEWALKS	650,000	0	650,000	55,609.80	594,390.20	.00	100.0%	
C0707 GEORGE AVENUE SIDEWALKS	100,000	0	100,000	.00	100,000.00	.00	100.0%	
C0708 TRAFFIC SAFETY DATA	60,000	0	60,000	59,995.00	.00	5.00	100.0%	
C0731 ONLINE PERMITTING & LICENSING	500,000	0	500,000	.00	.00	500,000.00	.0%	
C0732 LAND USE DOCUMENT SCANNING	120,000	0	120,000	.00	.00	120,000.00	.0%	
C0733 ISAACS/WALL ST ROADWAY IMPROV	250,000	0	250,000	.00	.00	250,000.00	.0%	
C0773 SMALL BUSINESS/MAIN ST. PROGR	825,000	0	825,000	611,023.41	8,390.52	205,586.07	75.1%	
C0774 ROWAYTON AVENUE SIDEWALK	130,000	0	130,000	128,072.05	.00	1,927.95	98.5%	
C0775 HUNT STREET/WITCH LANE SIDEWA	400,000	0	400,000	44,643.11	.00	355,356.89	11.2%	
C0776 GEORGE AVE SIDEWALKS	40,000	0	40,000	40,000.00	.00	.00	100.0%	
C0777 NORWALK RIVER VALLEY TRAIL	450,000	0	450,000	258,147.49	16,221.05	175,631.46	61.0%	
C0778 UPDATE OF ZONING REGULATIONS	200,000	0	200,000	199,999.00	1.00	.00	100.0%	
C0779 BUSINESS INCENTIVE ECON ANALY	50,000	0	50,000	49,000.00	1,000.00	.00	100.0%	
C0780 TOURISM BRANDING & MARKETING	100,000	0	100,000	100,000.00	.00	.00	100.0%	
C0781 BUSINESS OUTREACH & MKTING ST	50,000	0	50,000	49,981.25	.00	18.75	100.0%	
C0792 MLK BLVD ART	50,000	0	50,000	41,000.00	.00	9,000.00	82.0%	
C0800 WALL ST CORRID IMPROV-PHASE1,	2,200,000	0	2,200,000	1,610,325.90	407,674.10	182,000.00	91.7%	

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	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
C0801 FIELD CARD SCANNING	150,000	0	150,000	6,354.68	71,689.82	71,955.50	52.0%
C0802 ARTS AND CULTURE PROGRAM	50,000	0	50,000	.00	.00	50,000.00	.0%
C0803 ENTREPRENEURSHIP MICROGRANT P	100,000	0	100,000	99,800.00	.00	200.00	99.8%
C0804 ARTS IN PUBLIC PLACES PROGRAM	375,000	0	375,000	268,003.71	.00	106,996.29	71.5%
C0805 GATEWAY SIGN REPLACEMENT	30,000	0	30,000	30,000.00	.00	.00	100.0%
C0806 STREETScape IMPROVEMENTS	750,000	0	750,000	681,009.66	10,591.28	58,399.06	92.2%
C0822 PLOTTER	9,955	0	9,955	7,355.00	.00	2,600.00	73.9%
C0823 PEDESTRIAN CROSSWALK	110,000	0	110,000	16,400.00	18,600.00	75,000.00	31.8%
C0824 ROADWAY DESIGN & RECONSTRUCTI	2,150,000	0	2,150,000	1,150,094.00	958,581.59	41,324.41	98.1%
C0825 GREGORY BLVD IMPROVEMENTS	200,000	0	200,000	14,005.31	85,994.69	100,000.00	50.0%
C0826 SONO TRAIN STATION ROADWAY &	3,000,000	0	3,000,000	417,094.90	.00	2,582,905.10	13.9%
C0827 STREETScape & ROADWAY IMPROVE	1,100,000	0	1,100,000	629,804.70	.00	470,195.30	57.3%
C0833 TRAFFIC SIGNAL UPGRADES/DYNAM	3,542,740	0	3,542,740	2,517,835.99	919,875.21	105,028.80	97.0%
C0835 INTERSECTION TRAFFIC IMPROVEM	1,000,000	0	1,000,000	138,258.25	861,741.75	.00	100.0%
C0837 ADAPTIVE TRAFFIC SIGNAL SYSTE	895,370	0	895,370	895,259.02	.00	110.98	100.0%
C0845 LANDMARK SQUARE PEDESTR L102	2,438,521	0	2,438,521	997,431.54	1,430,379.53	10,710.00	99.6%
C0848 CMAQ 2022	3,401,850	0	3,401,850	43,205.93	337,255.23	3,021,388.84	11.2%
C0851 WESTROCKS RD TRAFFIC CALMING	760,860	167,916	928,776	43,787.05	884,988.95	.00	100.0%
C0852 WESTROCKS RD SAFE SIDEWALKS P	1,320,000	2,568	1,322,568	779,122.09	543,442.91	3.00	100.0%
C0857 LOCKWOOD MM CONSERVATORY	275,000	0	275,000	.00	.00	275,000.00	.0%
G0037 DECD-UPDATE TO NATIONAL REGIS	15,000	0	15,000	7,500.00	7,500.00	.00	100.0%
TOTAL COMMUNITY DEVELOPMENT	45,584,685	70,484	45,655,169	25,066,368.22	8,090,138.74	12,498,662.11	72.6%

040 PUBLIC WORKS

AEC26 HARBOR REPLACEMENT BOAT	100,000	0	100,000	.00	98,149.00	1,851.00	98.1%
C0021 PAVEMENT MANAGEMENT PROGRAM	50,500,000	0	50,500,000	40,950,170.69	4,574,432.19	4,975,397.12	90.1%
C0037 GEOGRAPHIC INFO SYSTEM	50,000	38,515	88,515	73,165.20	15,349.30	.00	100.0%
C0119 PUBLIC WORKS CENTER	1,327,500	0	1,327,500	893,847.82	11,300.00	422,352.18	68.2%
C0131 BACKSTOPS AND FENCING	295,000	0	295,000	168,744.18	32,981.60	93,274.22	68.4%
C0133 MAIN LIBRARY	560,000	0	560,000	13,772.50	1,937.50	544,290.00	2.8%
C0137 POLICE FACILITIES	860,000	0	860,000	211,531.38	32,918.62	615,550.00	28.4%
C0232 TRAFFIC SIGNALS EQUIPMENT	1,200,000	8,970	1,208,970	1,229,384.82	6,100.12	-26,514.94	102.2%
C0233 TREE PLANTING-DPW	590,000	0	590,000	372,910.31	3,832.31	213,257.38	63.9%
C0234 TEA21-LOCAL TRANS CAPITAL IMP	4,685,200	-6,000	4,679,200	4,145,841.84	.00	533,358.16	88.6%
C0256 WWTP & PUMP STATIONS	500,000	0	500,000	500,000.00	.00	.00	100.0%
C0266 NATHANIEL ELY - VARIOUS REPAI	310,000	0	310,000	.00	.00	310,000.00	.0%
C0295 BEN FRANKLIN - VARIOUS REPAIR	1,637,500	0	1,637,500	593,939.10	7,025.00	1,036,535.90	36.7%
C0302 GENERAL DRAINAGE	2,950,000	0	2,950,000	1,875,245.23	123,285.34	951,469.43	67.7%
C0303 PRKING FACILITIES REV CONTROL	6,793,000	1,173,582	7,966,582	3,326,399.71	1,341,290.40	3,298,892.21	58.6%
C0313 FLEET REPLACEMENT	5,830,000	275,000	6,105,000	5,960,508.51	133,535.75	10,955.74	99.8%

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FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
C0315 BRIDGE REPAIRS	3,679,000	650,000	4,329,000	2,958,063.30	334,916.32	1,036,020.38	76.1%
C0318 SIDEWALKS & CURBS	17,122,000	75,000	17,197,000	10,397,798.44	2,071,977.21	4,727,224.35	72.5%
C0321 BASKETBALL & TENNIS COURTS	1,560,000	0	1,560,000	1,491,254.65	.00	68,745.35	95.6%
C0327 VARIOUS BLDGS-ENERGY CONSERVA	80,000	0	80,000	67,684.98	.00	12,315.02	84.6%
C0360 PUMP STATION UPGRADE/REPLACEM	10,700,000	0	10,700,000	6,192,566.66	.00	4,507,433.34	57.9%
C0361 COLLECTION SYSTEM REHABILITAT	50,300,000	0	50,300,000	23,671,445.28	5,623,404.01	21,005,150.71	58.2%
C0363 SCADA AND I&C SYSTEMS	350,000	0	350,000	350,000.00	.00	.00	100.0%
C0364 SCHOOL & PARK PLAYGROUNDS	1,370,000	0	1,370,000	1,156,995.61	210,753.13	2,251.26	99.8%
C0365 CALF PASTURE BEACH	6,990,000	300,000	7,290,000	4,029,347.22	442,930.09	2,817,722.69	61.3%
C0366 CRANBURY PARK	1,080,000	0	1,080,000	614,157.57	1,620.00	464,222.43	57.0%
C0367 VETERANS MEMORIAL PARK	8,678,000	0	8,678,000	1,995,740.14	3,071,201.74	3,611,058.12	58.4%
C0370 TREE PLANTING	100,000	0	100,000	65,166.84	.00	34,833.16	65.2%
C0372 OPEN SPACE FUND	200,000	0	200,000	.00	.00	200,000.00	.0%
C0392 BRIDGE REPAIRS - PERRY AVE	4,151,600	1,181,680	5,333,280	4,321,117.61	.00	1,012,162.39	81.0%
C0407 NORWALK RIVER VALLEY TRAIL	618,785	0	618,785	618,785.22	.00	.00	100.0%
C0409 INTERSTATE 95 WIDENING #102-2	38,550	0	38,550	23,338.87	.00	15,211.13	60.5%
C0425 STORMWATER MGMT PLAN	2,020,000	0	2,020,000	1,541,786.23	360,793.77	117,420.00	94.2%
C0439 CITY HALL REPAIRS & IMPROVEME	2,165,000	-180,481	1,984,519	1,673,543.21	99,274.76	211,700.80	89.3%
C0440 WATERCOURSE MAINTENANCE	10,117,000	867,000	10,984,000	7,791,611.86	731,257.42	2,461,130.72	77.6%
C0441 SAFE ROUTES TO SCHOOL	432,450	0	432,450	432,450.00	.00	.00	100.0%
C0446 ALTERNATIVE DISINFECTION	845,000	0	845,000	845,000.00	.00	.00	100.0%
C0465 REVENUE CONTROL EQUIPMENT	850,000	300,429	1,150,429	1,060,887.52	.00	89,541.88	92.2%
C0471 EAST AVE RECONSTRUCTION	12,443,000	0	12,443,000	9,265,298.96	1,353,455.00	1,824,246.04	85.3%
C0472 PARK GARAGE ROOF REPAIRS	300,000	0	300,000	180,995.26	4,459.31	114,545.43	61.8%
C0476 VARIOUS CITY BLDGS REPAIRS	270,000	0	270,000	196,253.37	5,700.00	68,046.63	74.8%
C0479 ROWAYTON AVE WIDENING	2,490,000	0	2,490,000	2,214,478.85	.00	275,521.15	88.9%
C0486 VEHICLES	1,266,000	0	1,266,000	1,000,883.52	52,964.80	212,151.68	83.2%
C0496 JAMES STREET BRIDGE	3,121,816	0	3,121,816	1,970,401.92	189,577.80	961,836.28	69.2%
C0503 FOOTPATH REPLACEMENT	800,000	0	800,000	600,000.00	.00	200,000.00	75.0%
C0512 WATER STREET OUTLET MAINTENAN	250,000	0	250,000	517.50	.00	249,482.50	.2%
C0513 CULVERT REHABILITATION	280,000	0	280,000	320.00	.00	279,680.00	.1%
C0514 TRANSPORATION MASTER PLAN IMP	1,000,000	255,158	1,255,158	1,255,157.54	.00	.00	100.0%
C0515 COMPACTOR REPLACEMENT	511,000	0	511,000	496,000.00	.00	15,000.00	97.1%
C0526 GLOVER AVENUE BRIDGE RAILS	300,000	0	300,000	24,813.58	.00	275,186.42	8.3%
C0528 TRAFFIC SYSTEM ENHANCEMENTS	150,000	0	150,000	150,506.98	.00	-506.98	100.3%
C0539 TRAFFIC SIGNAL UPGRADE-PHASE	250,000	2,808,004	3,058,004	2,816,190.40	256,813.60	-15,000.00	100.5%
C0543 VAR BLDGS-ENVIRONMENTAL REMED	80,000	0	80,000	54,053.93	5,975.00	19,971.07	75.0%
C0544 SUPPLEMENTAL TREATMENT UPGRAD	500,000	0	500,000	500,000.00	.00	.00	100.0%
C0545 SOLIDS HANDLING FACILITY	10,200,000	0	10,200,000	3,308,476.38	5,959,397.48	932,126.14	90.9%
C0562 PAVEMENT MARKINGS & SIGNAGE	525,000	0	525,000	524,999.97	.00	.03	100.0%
C0564 ELY AVE/BOUTON HYDRULIC	1,000,000	0	1,000,000	999,762.00	.00	238.00	100.0%
C0577 WEST AVE PEDESTRIAN IMPROVEME	813,600	0	813,600	597,311.17	.00	216,288.83	73.4%
C0581 PROJECTED CROSSWALKS / WARNIN	100,000	0	100,000	100,000.00	.00	.00	100.0%
C0582 SOUTHWEND / MARIN AREA DRAINA	125,000	0	125,000	50,393.70	.00	74,606.30	40.3%

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	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
C0583 SIDEWALK & CURB BLDG MGMT	2,475,000	0	2,475,000	2,512,911.43	.00	-37,911.43	101.5%
C0588 PAVING SIDEWALK PROJECTS PARK	260,000	0	260,000	189,499.91	.00	70,500.09	72.9%
C0598 PAVEMENT MARKINGS FOR BIKING	50,000	0	50,000	50,000.00	.00	.00	100.0%
C0599 SEAVIEW AVE CORRIDOR IMPROVE	200,000	0	200,000	64,500.00	32,000.00	103,500.00	48.3%
C0600 WWTP MISCELLANEOUS UPGRADES	1,000,000	0	1,000,000	1,000,000.00	.00	.00	100.0%
C0613 WALK BRIDGE PROGRAM	102,690	1,348,513	1,451,203	981,823.33	402,963.99	66,415.26	95.4%
C0617 STRUCTURAL INSPECTIONS & REPA	510,000	0	510,000	323,467.45	.00	186,532.55	63.4%
C0631 WEST ROCKS SOCCER COMPLEX	900,000	0	900,000	890,350.91	2,314.76	7,334.33	99.2%
C0632 TRAFFIC SIGNAL UPGRADE - DMS	604,661	0	604,661	604,661.00	.00	.00	100.0%
C0642 WEST CEDAR BRIDGE	5,103,000	5,420,100	10,523,100	4,817,210.36	689,469.12	5,016,420.52	52.3%
C0643 NORWALK RIVER FLOOD CONTROL	350,000	0	350,000	916.90	19,083.10	330,000.00	5.7%
C0644 BRANCH LIBRARY	385,000	0	385,000	6,937.50	2,312.50	375,750.00	2.4%
C0645 HEALTH DEPARTMENT	328,000	0	328,000	35,722.59	1,687.50	290,589.91	11.4%
C0647 LED STREET LIGHT CONVERSION	75,000	0	75,000	17,600.00	.00	57,400.00	23.5%
C0657 IRVING FREEZE PARK	425,000	-3,548	421,453	312,356.16	64,798.32	44,298.02	89.5%
C0658 BROAD RIVER BASEBALL COMPLEX	5,500,000	0	5,500,000	142,318.40	25,570.60	5,332,111.00	3.1%
C0659 TURF SOFTBALL	1,620,000	0	1,620,000	1,619,298.18	893.74	-191.92	100.0%
C0681 ELECTRICAL UPGRADE/CHARGING S	110,000	0	110,000	50,000.00	.00	60,000.00	45.5%
C0682 PERRY AVENUE BRIDGE RAILS	75,000	0	75,000	75,000.00	.00	.00	100.0%
C0683 ROOSEVELT CENTER IMPROVEMENTS	718,875	0	718,875	468,997.25	1,125.00	248,752.75	65.4%
C0684 PARKS SUSTAINABILITY	310,000	0	310,000	33,316.92	152,566.50	124,116.58	60.0%
C0689 LOCKWOOD/HEATHER LN DRAIN IMP	5,139,240	0	5,139,240	3,579,964.37	958,447.63	600,828.00	88.3%
C0711 TRANSFER STATION IMPROVEMENTS	773,000	0	773,000	.00	.00	773,000.00	.0%
C0712 NEW CANAAN AVE/PONUS STORM DR	3,200,000	0	3,200,000	47,267.50	350,432.50	2,802,300.00	12.4%
C0713 GLENDENNING/CANNON ST STORM D	3,231,000	0	3,231,000	600.00	.00	3,230,400.00	.0%
C0714 LAWRENCE ST STORM DRAINAGE	60,000	0	60,000	.00	.00	60,000.00	.0%
C0715 GREEN INFRASTRUCTURE	200,000	0	200,000	.00	.00	200,000.00	.0%
C0716 VARIOUS DEPT FLEET VEHICLES	325,000	0	325,000	325,000.00	.00	.00	100.0%
C0717 MATTHEWS PARK	75,000	0	75,000	.00	4,850.00	70,150.00	6.5%
C0718 ELECTRIC VEH/SUSTAINABILITY P	150,000	0	150,000	46,764.45	27,472.00	75,763.55	49.5%
C0719 98 SOUTH MAIN COMMUNITY CENTE	2,615,000	3,033,668	5,648,668	3,689,439.53	1,508,148.92	451,079.55	92.0%
C0720 TAYLOR FARM	165,000	0	165,000	165,000.00	.00	.00	100.0%
C0735 FIRE HEADQUARTERS	45,000	0	45,000	.00	.00	45,000.00	.0%
C0736 ELECTRICAL SYSTEMS SURVEYS	50,000	0	50,000	.00	.00	50,000.00	.0%
C0737 PARK SIGNAGE	100,000	0	100,000	.00	100,000.00	.00	100.0%
C0771 ATHLETIC FIELDS	415,000	0	415,000	383,259.25	20,190.38	11,550.37	97.2%
C0782 RESIDENTIAL PARKING PERMITS	150,000	0	150,000	.00	.00	150,000.00	.0%
C0783 PARKING WAYFINDING SIGNAGE	350,000	0	350,000	1,671.75	.00	348,328.25	.5%
C0791 WWTP REHABILITATION/IMPROVEME	20,750,000	0	20,750,000	631,875.88	4,683,257.18	15,434,866.94	25.6%
C0797 STATE PROJ NON-PARTICIPATING	200,000	0	200,000	.00	.00	200,000.00	.0%
C0798 TRUCK SCALE REPLACEMENT	600,000	0	600,000	169,607.47	.00	430,392.53	28.3%
C0799 BEN FRANKLIN GYMNASIUM	200,000	0	200,000	170,280.00	.00	29,720.00	85.1%
C0815 SALT SHED DOOR REPLACEMENT	75,000	0	75,000	17,754.00	.00	57,246.00	23.7%
C0816 GRANT LOCAL MATCHING FUNDS	1,700,000	0	1,700,000	223,785.04	52,666.96	1,423,548.00	16.3%

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	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
C0817 INFRASTRUCTURE REINVES	100,000	0	100,000	.00	.00	100,000.00	.0%
C0818 NON-PARTICIPATING CITY STD AM	200,000	0	200,000	100,000.00	100,000.00	.00	100.0%
C0819 SHELLFISH COMMISSION	800,000	0	800,000	71,970.88	128,029.12	600,000.00	25.0%
C0820 CASAGRANDE FIELD	660,000	0	660,000	560,000.00	.00	100,000.00	84.8%
C0821 OYSTER SHELL PARK	350,000	0	350,000	.00	.00	350,000.00	.0%
C0830 TREE PLANTINGS-PARKS & RECREA	200,000	0	200,000	149,899.13	35,112.75	14,988.12	92.5%
C0831 DECD-CRANBURY PARK RENOVATION	868,000	4,132,000	5,000,000	4,375,990.31	500,025.69	123,984.00	97.5%
C0832 SUSTAINABILTY BEAUTIFICATION	4,500,000	0	4,500,000	1,859,921.35	9,590.00	2,630,488.65	41.5%
C0836 INTERSECTION FLOOD IMPROVEMEN	1,000,000	0	1,000,000	24,373.00	90,627.00	885,000.00	11.5%
C0846 CAP EQPT FOR PARKS & REC 2024	1,000,000	0	1,000,000	446,754.25	392,343.00	160,902.75	83.9%
C0847 EV CHARGING STATION GRANT	0	179,400	179,400	.00	.00	179,400.00	.0%
C0850 ELIZABETH STREET	0	0	0	-222,000.00	.00	222,000.00	100.0%
C0855 PARKING 61 WALL STREET 17 ISA	2,200,000	0	2,200,000	1,339,150.66	4,075.20	856,774.14	61.1%
G0050 COMMUNITY RECREATION CENTER Y	3,200,000	0	3,200,000	3,200,000.00	.00	.00	100.0%
TOTAL PUBLIC WORKS	315,159,467	21,856,990	337,016,457	193,476,234.64	37,518,662.03	106,021,560.16	68.5%

041 TRAFFIC AND PARKING

C0232 TRAFFIC SIGNALS EQUIPMENT	1,000,000	0	1,000,000	988,973.77	2,118.73	8,907.50	99.1%
C0303 PRKING FACILITIES REV CONTROL	1,558,000	0	1,558,000	1,418,510.92	139,489.08	.00	100.0%
C0410 CLOSED LOOP TRAFFIC SIGNAL	6,113,000	0	6,113,000	5,728,856.62	.00	384,143.38	93.7%
C0441 SAFE ROUTES TO SCHOOL	450,000	0	450,000	450,000.00	.00	.00	100.0%
C0581 PROJECTED CROSSWALKS / WARNIN	30,000	0	30,000	30,000.00	.00	.00	100.0%
C0598 PAVEMENT MARKINGS FOR BIKING	25,000	0	25,000	25,000.00	.00	.00	100.0%
C0648 ARTISTIC CROSSWALK SIGNS	25,000	0	25,000	23,316.66	.00	1,683.34	93.3%
C0649 NEW SIDEWALK CONSTRUCTION	150,000	0	150,000	150,000.00	.00	.00	100.0%
C0650 FLEET EQUIPMENT	150,000	0	150,000	149,522.68	.00	477.32	99.7%
TOTAL TRAFFIC AND PARKING	9,501,000	0	9,501,000	8,964,180.65	141,607.81	395,211.54	95.8%

050 BOARD OF EDUCATION

B0291 \$70 MILLION BOE PROJECTS	75,669,026	-74,894,751	774,275	578,421.30	.00	195,854.05	74.7%
C0112 INSTRUCTIONAL TECHNOLOGY	6,398,875	1,642,470	8,041,345	7,317,555.77	155,385.14	568,404.09	92.9%
C0516 SCHOOL DISTRICT PAVING & CONC	2,335,000	0	2,335,000	1,535,560.45	.00	799,439.55	65.8%
C0537 ENHANCEMENT TO SCHOOL SECURIT	3,938,500	0	3,938,500	3,897,161.52	4,922.11	36,416.37	99.1%
C0555 EARLY CHILDHOOD CTR @ ROOSEVE	1,313,068	0	1,313,068	899,327.75	.00	413,740.25	68.5%
C0566 WEST ROCKS BUILDING REPLACEME	1,302,000	0	1,302,000	1,302,000.00	.00	.00	100.0%
C0576 SCHOOL SECURITY COMPETITIVE G	333,436	0	333,436	328,588.07	.00	4,847.43	98.5%

CAPITAL FUND 09 MAR 2026

		ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
		APPROP	ADJSTMTS	BUDGET			BUDGET	USED
C0585	FACILITIES ASSESSMENT STUDY I	2,500,000	-579,000	1,921,000	1,402,546.19	274,842.69	243,611.12	87.3%
C0586	NORWALK EARLY CHILDHOOD CTR P	150,000	0	150,000	147,996.80	.00	2,003.20	98.7%
C0587	CAPITAL REPAIRS & REPLACE BOE	1,350,000	0	1,350,000	1,183,984.46	55,217.46	110,798.08	91.8%
C0595	BOE ASBESTOS ABATEMENT PROGRA	3,640,740	0	3,640,740	1,386,580.17	28,382.69	2,225,777.14	38.9%
C0607	NEW COLUMBUS SCHOOL AT ELY	41,912,000	-38,067,986	3,844,014	3,743,516.30	.00	100,498.18	97.4%
C0608	PONUS RIDGE SCHOOL	43,349,000	-1,000,000	42,349,000	42,324,568.70	.00	24,431.30	99.9%
C0609	CURRICULUM MATERIALS & TEXTBO	2,211,000	0	2,211,000	2,285,852.68	17,366.39	-92,219.07	104.2%
C0610	FACILITIES MASTER PLAN CAPITA	21,848,000	-6,868,000	14,980,000	8,992,708.49	3,711,537.65	2,275,753.86	84.8%
C0618	NORWALK GLOBAL ACADEMY	29,762,000	-29,740,075	21,925	21,925.00	575.00	-575.00	102.6%
C0619	JEFFERSON SCHOOL 2019	32,902,000	-3,447,000	29,455,000	29,420,864.39	.00	34,135.61	99.9%
C0621	ENERGY CONSERVATION PROGRAM	220,000	0	220,000	108,917.00	.00	111,083.00	49.5%
C0623	DISTRICT VEHICLES	298,000	0	298,000	235,000.00	.00	63,000.00	78.9%
C0651	BMHS MARINE SCIENCES PATHWAY	215,000	0	215,000	215,000.00	.00	.00	100.0%
C0652	AIR CONDITIONING PROGRAM	4,005,000	0	4,005,000	2,748,787.57	32,562.35	1,223,650.08	69.4%
C0653	ROWAYTON ASBESTOS ABATEMENT	133,000	0	133,000	133,000.00	.00	.00	100.0%
C0654	FURNITURE & EQUIPMENT	160,000	0	160,000	160,062.91	.00	-62.91	100.0%
C0655	BMHS IAQ RECOMMENDATIONS	250,000	0	250,000	250,000.00	.00	.00	100.0%
C0656	KENDALL MEDIA CENTER	100,000	0	100,000	41,609.29	24.33	58,366.38	41.6%
C0685	BAND INSTRUMENTS REPLACE	900,000	0	900,000	570,046.59	304,778.26	25,175.15	97.2%
C0686	BROOKSIDE MONTESSORI PROG EXP	200,000	0	200,000	165,133.37	15.14	34,851.49	82.6%
C0687	SCHOOL PROJECTS	250,000	0	250,000	222,632.78	.00	27,367.22	89.1%
C0688	BMHS/CGS COOLING PLAN UPGRADE	100,000	0	100,000	100,000.00	.00	.00	100.0%
C0721	HEATING SYSTEMS REPLACEMENTS	200,000	0	200,000	94,127.00	.00	105,873.00	47.1%
C0722	REPLACEMENT OF MIDDLE SCH LOC	750,000	0	750,000	173,412.20	485,130.00	91,457.80	87.8%
C0723	SONO LAND ACQUISITION	3,370,000	0	3,370,000	616,615.53	.00	2,753,384.47	18.3%
C0738	LITERARY CURRICULUM	300,000	0	300,000	70,837.44	18,019.45	211,143.11	29.6%
C0739	WEST ROCKS ROOF REPAIR	240,000	0	240,000	.00	.00	240,000.00	.0%
C0740	STUDENT TECHNOLOGY	922,510	0	922,510	.00	.00	922,510.00	.0%
C0786	NEW CRANBURY SCHOOL	45,000,000	-2,450,000	42,550,000	42,495,216.15	.00	54,783.85	99.9%
C0787	NORWALK HIGH SCHOOL	239,279,655	0	239,279,655	118,653,918.50	6,791,499.48	113,834,237.02	52.4%
C0788	CAFETERIA/KITCHEN RENOVATIONS	3,500,000	0	3,500,000	3,400,676.41	25,305.90	74,017.69	97.9%
C0789	FUEL TANK REPLACEMENT	2,607,500	0	2,607,500	1,918,624.65	97,609.00	591,266.35	77.3%
C0790	SILVERMINE DRIVEWAY IMPROVEME	1,580,000	425,000	2,005,000	1,795,368.01	.00	209,631.99	89.5%
C0807	BATHROOM RENOVATIONS	1,462,000	-583,668	878,332	803,406.32	.00	74,925.68	91.5%
C0808	NEW NORWALK NEIGHBORHOOD SCHO	72,000,000	4,000,000	76,000,000	69,900,460.35	3,332,392.65	2,767,147.00	96.4%
C0814	DISTRICT VEHICLES	125,000	0	125,000	125,000.00	.00	.00	100.0%
C0834	SO NORWALK SCH PROPERTY ACQUI	2,900,000	0	2,900,000	2,900,000.00	.00	.00	100.0%
C0839	BMHS HVAC IMPROVEMENT	8,302,296	0	8,302,296	5,770,518.36	2,515,120.16	16,657.48	99.8%
C0840	BROOKSIDE ELEM HVAC IMPROVEME	3,327,251	0	3,327,251	2,105,594.76	89,694.36	1,131,962.08	66.0%
C0841	MARVIN ELEM HVAC IMPROVEMENT	4,125,212	0	4,125,212	226,784.71	3,110,000.60	788,426.69	80.9%
C0842	SILVERMINE ELEM HVAC IMPROVEM	3,025,525	0	3,025,525	1,941,762.88	480,438.00	603,324.12	80.1%
C0843	ROWAYTON ELEM HVAC IMPROVEMEN	10,658,618	0	10,658,618	4,663,650.41	6,424,464.01	-429,496.42	104.0%
C0844	NARAMAKE ELEM HVAC IMPROVEMEN	6,461,876	0	6,461,876	2,550,989.36	3,821,955.98	88,930.66	98.6%
TOTAL BOARD OF EDUCATION		687,883,088	-151,563,009	536,320,079	371,926,310.59	31,777,238.80	132,616,529.14	75.3%

CAPITAL FUND 09 MAR 2026

FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
060 RECREATION & PARKS							
C0131 BACKSTOPS AND FENCING	150,000	0	150,000	152,071.23	.00	-2,071.23	101.4%
C0321 BASKETBALL & TENNIS COURTS	1,450,000	0	1,450,000	1,325,660.33	.00	124,339.67	91.4%
C0364 SCHOOL & PARK PLAYGROUNDS	520,000	188,413	708,413	708,261.86	.00	151.14	100.0%
C0365 CALF PASTURE BEACH	258,000	0	258,000	257,111.90	.00	888.10	99.7%
C0366 CRANBURY PARK	810,000	-247	809,753	809,752.57	.00	.00	100.0%
C0367 VETERANS MEMORIAL PARK	1,083,000	200,000	1,283,000	1,244,141.12	.00	38,858.88	97.0%
C0370 TREE PLANTING	150,000	0	150,000	140,844.94	8,700.29	454.77	99.7%
C0372 OPEN SPACE FUND	327,000	0	327,000	215,313.59	.00	111,686.41	65.8%
C0472 PARK GARAGE ROOF REPAIRS	142,000	0	142,000	141,772.83	.00	227.17	99.8%
C0486 VEHICLES	477,000	0	477,000	477,000.00	.00	.00	100.0%
C0518 NATHAN HALE ATHLETIC COMPLEX	2,198,520	11,000	2,209,520	2,209,520.00	.00	.00	100.0%
C0546 MATTHEWS PARK	90,000	0	90,000	64,139.48	.00	25,860.52	71.3%
C0575 ROWAYTON COMMUNITY DOCKS	40,000	-4,992	35,008	34,986.19	.00	22.01	99.9%
C0588 PAVING SIDEWALK PROJECTS PARK	110,000	0	110,000	105,865.00	.00	4,135.00	96.2%
C0611 MALMQUIST FIELD AUX USE PARKI	100,000	0	100,000	.00	.00	100,000.00	.0%
C0624 NATHAN HALE FOUNTAIN	45,000	0	45,000	45,000.00	.00	.00	100.0%
C0631 WEST ROCKS SOCCER COMPLEX	1,580,000	180,000	1,760,000	1,759,998.04	.00	1.96	100.0%
C0657 IRVING FREESE PARK	220,000	3,548	223,548	221,402.59	1,847.41	297.50	99.9%
C0658 BROAD RIVER BASEBALL COMPLEX	95,000	0	95,000	91,350.00	.00	3,650.00	96.2%
C0659 TURF SOFTBALL	45,000	0	45,000	45,000.00	.00	.00	100.0%
C0664 RECREATION AND PARKS MASTER P	250,000	0	250,000	249,775.50	.00	224.50	99.9%
TOTAL RECREATION & PARKS	10,140,520	577,721	10,718,241	10,298,967.17	10,547.70	408,726.40	96.2%

062 LIBRARY

C0381 LIBRARY TEEN ROOM	15,000	0	15,000	14,984.57	.00	15.43	99.9%
C0531 MAIN LIBRARY PRESERVATION	97,000	0	97,000	97,000.00	.00	.00	100.0%
C0532 BUILDING PLAN FOR MAIN LIBRAR	15,000	0	15,000	4,500.00	.00	10,500.00	30.0%
C0548 NORWALK NEWSPAPER DIGITIZATIO	48,000	0	48,000	48,000.01	.00	-.01	100.0%
C0570 CHILDREN'S ROOM RENOVATION	23,000	0	23,000	23,007.81	.00	-7.81	100.0%
C0571 NORWALK DIGITAL DIGITIZATION	21,000	0	21,000	20,961.04	.00	38.96	99.8%
C0589 STRATEGIC PLAN LIBRARY	55,000	0	55,000	2,487.43	.00	52,512.57	4.5%
C0604 INNOVATION PLACE HEADQUARTERS	25,000	0	25,000	24,971.59	.00	28.41	99.9%
C0605 SONO BRANCH REPURPOSING	105,000	0	105,000	105,000.00	.00	.00	100.0%
C0606 LIBRARY SIGNAGE	10,000	0	10,000	9,999.37	.00	.63	100.0%
C0625 PROFESSIONAL PAINTING	18,000	0	18,000	18,000.00	.00	.00	100.0%
C0626 NORWALK HISTORY ROOM EQUIP	10,000	0	10,000	9,972.68	.00	27.32	99.7%

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FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
C0633 MOBILE POPUP LIBRARY	75,000	0	75,000	74,970.50	.00	29.50	100.0%	
C0660 GNLV ABATEMENT/RENOVATION	96,000	0	96,000	94,615.88	1,384.12	.00	100.0%	
C0661 BOOK DROP	12,000	0	12,000	12,000.00	.00	.00	100.0%	
C0662 LIBRARY EXPANSION ARCHITECTUR	450,000	0	450,000	37,856.37	.00	412,143.63	8.4%	
TOTAL LIBRARY	1,075,000	0	1,075,000	598,327.25	1,384.12	475,288.63	55.8%	
063 HISTORICAL COMMISSION								
C0092 L-M MANSION ROOF	574,000	0	574,000	554,438.81	4,700.00	14,861.19	97.4%	
C0132 MATHEWS PARK	15,000	67,500	82,500	82,500.00	.00	.00	100.0%	
C0186 L-M MANSION CODE & REPAIRS	2,890,000	0	2,890,000	2,770,746.23	15,750.00	103,503.77	96.4%	
C0294 CEMETERY SITE WORK	15,000	0	15,000	15,000.00	.00	.00	100.0%	
C0374 MILL HILL BUILDINGS	625,000	0	625,000	625,000.00	.00	.00	100.0%	
C0403 GATE LODGE	30,000	0	30,000	29,799.34	.00	200.66	99.3%	
C0430 SMITH STREET BUILDINGS	146,000	0	146,000	118,448.75	11,392.00	16,159.25	88.9%	
C0521 ADA ACCESS MILL HILL	472,000	0	472,000	460,213.00	26,709.00	-14,922.00	103.2%	
C0533 MUSEUM COLL ARCHIVING/CATALOG	30,000	0	30,000	29,965.44	.00	34.56	99.9%	
C0549 LOCKWOOD HOUSE ADA ACCESS	689,000	0	689,000	680,517.71	.00	8,482.29	98.8%	
C0550 WPA MURALS	15,000	0	15,000	14,959.66	.00	40.34	99.7%	
C0572 CEMETERY SITE WORK	15,000	0	15,000	13,780.00	.00	1,220.00	91.9%	
C0573 LOCKWOOD HOUSE ADA ACCESS	200,000	0	200,000	199,945.61	.00	54.39	100.0%	
C0574 WPA MURAL	95,000	0	95,000	19,110.86	.00	75,889.14	20.1%	
TOTAL HISTORICAL COMMISSION	5,811,000	67,500	5,878,500	5,614,425.41	58,551.00	205,523.59	96.5%	
071 BUILDING MANAGEMENT								
C0119 PUBLIC WORKS CENTER	505,000	90,000	595,000	589,020.10	.00	5,979.90	99.0%	
C0133 MAIN LIBRARY	233,000	0	233,000	213,963.88	.00	19,036.12	91.8%	
C0137 POLICE FACILITIES	560,000	0	560,000	538,569.98	17,418.87	4,011.15	99.3%	
C0147 ROOSEVELT SENIOR CENTER	175,000	-3,744	171,256	171,256.31	.00	.00	100.0%	
C0186 L-M MANSION CODE & REPAIRS	500,000	0	500,000	499,118.57	.00	881.43	99.8%	
C0266 NATHANIEL ELY - VARIOUS REPAI	389,000	0	389,000	113,450.00	.00	275,550.00	29.2%	
C0295 BEN FRANKLIN - VARIOUS REPAIR	345,000	0	345,000	345,000.00	.00	.00	100.0%	
C0327 VARIOUS BLDGS-ENERGY CONSERVA	106,000	0	106,000	106,000.00	.00	.00	100.0%	
C0439 CITY HALL REPAIRS & IMPROVEME	2,931,000	509,000	3,440,000	3,426,431.57	1,303.17	12,265.26	99.6%	
C0476 VARIOUS CITY BLDGS REPAIRS	220,000	0	220,000	219,250.00	750.00	.00	100.0%	
C0543 VAR BLDGS-ENVIRONMENTAL REMED	40,000	0	40,000	40,000.00	.00	.00	100.0%	
C0583 SIDEWALK & CURB BLDG MGMT	95,000	0	95,000	94,800.00	200.00	.00	100.0%	

CAPITAL FUND 09 MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
C0644 BRANCH LIBRARY	85,000	0	85,000	75,543.43	.00	9,456.57	88.9%	
C0645 HEALTH DEPARTMENT	120,000	0	120,000	111,039.73	.00	8,960.27	92.5%	
C0646 SAFETY LADDERS	15,000	0	15,000	14,650.00	.00	350.00	97.7%	
C0772 NORWALK MUSEUM	50,000	0	50,000	28,150.00	.00	21,850.00	56.3%	
TOTAL BUILDING MANAGEMENT	6,369,000	595,256	6,964,256	6,586,243.57	19,672.04	358,340.70	94.9%	
31 FIRE DEPARTMENT								
C0385 BUILDING REPAIRS - VARIOUS ST	35,000	0	35,000	35,000.00	.00	.00	100.0%	
C0437 APPARATUS REPLACEMENT	1,350,000	0	1,350,000	1,350,000.00	.00	.00	100.0%	
C0639 PORTABLE RADIO UPGRADE	411,000	0	411,000	411,000.00	.00	.00	100.0%	
C0640 AIR COMPRESSOR	13,000	0	13,000	13,000.00	.00	.00	100.0%	
C0641 SECURITY CAMERAS & INTERCOM S	21,000	0	21,000	35,744.00	.00	-14,744.00	170.2%	
TOTAL FIRE DEPARTMENT	1,830,000	0	1,830,000	1,844,744.00	.00	-14,744.00	100.8%	
TOTAL CAPITAL FUND	*****-118,295,858*****			685,706,336.78	80,065,086.24	275,266,808.66	73.6%	
GRAND TOTAL	*****-118,295,858*****			685,706,336.78	80,065,086.24	275,266,808.66	73.6%	
** END OF REPORT - Generated by Kimberlee Kinsella **								

OPERATING EXPENDITURES MAR 2026

FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01 GENERAL FUND							
100 GENERAL GOVERNMENT							
5110 WAGES & SALARY-REGULAR	4,188,423	-5,500	4,182,923	3,105,945.63	.00	1,076,977.37	74.3%
5111 SALARY ADJUSTMENT	-45,204	0	-45,204	.00	.00	-45,204.00	.0%
5120 WAGES & SALARY-OVERTIME	22,300	15,000	37,300	34,052.88	.00	3,247.12	91.3%
5121 WAGES & SALARY-PREMIUM	2,600	0	2,600	.00	.00	2,600.00	.0%
5130 WAGES & SALARY-TEMPORARY	106,000	79,235	185,235	164,541.86	.00	20,693.14	88.8%
5140 WAGES & SALARY-PART TIME	88,500	0	88,500	67,672.07	.00	20,827.93	76.5%
5141 PART TIME TYPING SERVICES	0	30,678	30,678	8,095.60	.00	22,582.40	26.4%
5150 LONGEVITY	8,261	0	8,261	13,000.00	.00	-4,739.00	157.4%
5175 RETRO WAGE ADJUSTMENTS	5,970	7,500	13,470	.00	.00	13,470.00	.0%
5211 POSTAGE, BOX RENT, ETC.	26,346	10,300	36,646	24,350.01	655.98	11,640.01	68.2%
5221 PRINTING & DUPLICATION	18,254	3,096	21,350	10,524.67	20.97	10,804.36	49.4%
5225 TYPING SERVICES	6,792	-6,792	0	.00	.00	.00	.0%
5231 PUBL OF NOTICES & REPORT	17,200	9,500	26,700	20,782.98	5,000.38	916.64	96.6%
5233 SUBSCRIPTION-NEWSPAPER	1,700	0	1,700	.00	.00	1,700.00	.0%
5234 SUBSCRIPTION-TAX, LAW	44,000	8,000	52,000	31,011.73	11,764.73	9,223.54	82.3%
5235 MEMBERSHIPS & DUES	10,680	0	10,680	8,275.00	.00	2,405.00	77.5%
5237 ADVERTISING	342	304	646	230.44	.00	415.56	35.7%
5245 TELEPHONE	11,428	-240	11,188	6,595.79	.00	4,592.21	59.0%
5247 OTHER UTILITY SERVICES	250	0	250	.00	.00	250.00	.0%
5251 MEDICAL, DENTAL, VETERINAR	2,700	0	2,700	1,000.00	.00	1,700.00	37.0%
5255 IT SERVICES	169,500	0	169,500	157,744.20	567.51	11,188.29	93.4%
5258 OTHER PROFESSIONAL SERVS	699,899	-11,000	688,899	402,381.42	239,871.13	46,646.45	93.2%
525J EMPLOYEE ASSISTANCE PROGRAM	17,000	1,401	18,401	18,400.50	.00	.00	100.0%
5262 OTHER MACHINERY-EQUIP	10,000	0	10,000	8,405.54	1,079.05	515.41	94.8%
5269 OTHER REPAIR-MAINTENANCE	1,500	0	1,500	.00	.00	1,500.00	.0%
5272 TRAINING AND EDUCATION	31,600	-6,201	25,400	2,255.83	.00	23,143.67	8.9%
5281 MILEAGE REIMBURSEMENT	1,986	1,600	3,586	1,157.30	.00	2,428.70	32.3%
5286 BUSINESS EXPENSE	17,180	-3,000	14,180	7,905.90	.00	6,274.10	55.8%
5289 VETERAN'S COMMITTEE	20,000	0	20,000	4,912.93	.00	15,087.07	24.6%
5293 RECORDING DOCUMENTS	500	0	500	.00	.00	500.00	.0%
5294 MACHINERY, EQUIPMENT RENT	20,478	500	20,978	15,805.63	13,268.12	-8,095.75	138.6%
5295 SEMINAR&CONFERENCE FEES	8,262	0	8,262	1,292.75	.00	6,969.25	15.6%
5296 SECURITY SYSTEMS	0	51,265	51,265	51,242.82	.00	22.18	100.0%
5297 STORAGE	6,500	0	6,500	822.00	.00	5,678.00	12.6%
5298 OTHER CONTRACTUAL SERVICES	40,000	-1,500	38,500	12,550.15	2,120.68	23,829.17	38.1%
5311 OFFICE SUPPLIES & MAT'LS	25,796	6,500	32,296	19,072.83	10,075.22	3,147.95	90.3%
5328 EDUCATIONAL SUPPLIES	1,000	0	1,000	619.38	.00	380.62	61.9%

OPERATING EXPENDITURES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
532A ELECTION SUPPLIES	18,000	15,000	33,000	32,603.13	2,319.48	-1,922.61	105.8%	
5342 SIGN PARTS AND SUPPLIES	1,000	500	1,500	932.45	.00	567.55	62.2%	
5634 EMPLOYEE WELLNESS AWARDS	0	1,000	1,000	659.03	.00	340.97	65.9%	
5635 EMPLOYEE TUITION REIMBURSEMENT	10,000	0	10,000	-1,050.00	.00	11,050.00	-10.5%	
5711 DESKS, CHAIRS, ETC.	1,500	0	1,500	903.02	.00	596.98	60.2%	
5729 OTHER CAPITAL EQUIP & MACHINERY	7,500	0	7,500	1,475.41	.00	6,024.59	19.7%	
5741 IT HARDWARE	5,000	0	5,000	.00	4,600.00	400.00	92.0%	
5742 IT SOFTWARE	24,500	22,240	46,740	28,868.70	731.30	17,140.00	63.3%	
TOTAL GENERAL GOVERNMENT	5,655,243	229,386	5,884,629	4,265,039.58	292,074.55	1,327,514.87	77.4%	

113 FINANCE

5110 WAGES & SALARY-REGULAR	5,570,664	-1,500	5,569,164	3,688,745.36	.00	1,880,418.64	66.2%	
5111 SALARY ADJUSTMENT	-135,574	0	-135,574	.00	.00	-135,574.00	.0%	
5120 WAGES & SALARY-OVERTIME	116,000	0	116,000	84,103.62	.00	31,896.38	72.5%	
5121 WAGES & SALARY-PREMIUM	330	0	330	.00	.00	330.00	.0%	
5130 WAGES & SALARY-TEMPORARY	16,000	0	16,000	8,174.30	.00	7,825.70	51.1%	
5140 WAGES & SALARY-PART TIME	186,000	0	186,000	101,170.79	.00	84,829.21	54.4%	
5150 LONGEVITY	9,200	0	9,200	13,090.00	.00	-3,890.00	142.3%	
5211 POSTAGE, BOX RENT, ETC.	114,154	0	114,154	61,685.60	21,855.23	30,613.17	73.2%	
5221 PRINTING & DUPLICATION	101,480	-1,000	100,480	58,436.69	14,896.82	27,146.49	73.0%	
5225 TYPING SERVICES	4,500	-4,500	0	.00	.00	.00	.0%	
5226 CENTRAL PRINTING SERVICE	1,000	0	1,000	.00	.00	1,000.00	.0%	
5231 PUBL OF NOTICES & REPORT	14,800	0	14,800	8,298.53	1,827.55	4,673.92	68.4%	
5233 SUBSCRIPTION-NEWSPAPER	2,500	0	2,500	662.82	576.10	1,261.08	49.6%	
5234 SUBSCRIPTION-TAX, LAW	0	340	340	338.00	.00	2.00	99.4%	
5235 MEMBERSHIPS & DUES	6,500	1,100	7,600	4,292.00	500.00	2,808.00	63.1%	
5237 ADVERTISING	22,524	0	22,524	3,112.00	2,744.10	16,667.90	26.0%	
5245 TELEPHONE	366,278	0	366,278	353,879.26	7,500.00	4,898.74	98.7%	
5253 ACCOUNTING, AUDITING SERV	170,000	0	170,000	66,370.00	7,638.75	95,991.25	43.5%	
5255 IT SERVICES	0	0	0	.00	7,200.61	-7,200.61	100.0%	
5258 OTHER PROFESSIONAL SERVS	203,042	0	203,042	79,792.08	30,046.69	93,203.23	54.1%	
5259 PROFESSIONAL SERVICES	144,400	0	144,400	58,264.37	33,579.22	52,556.41	63.6%	
5263 FURNITUR, OFFICE MACH REP&MAINT	9,087	0	9,087	2,800.00	.00	6,287.00	30.8%	
5269 OTHER REPAIR-MAINTENANCE	70,000	0	70,000	24,621.86	.00	45,378.14	35.2%	
5272 TRAINING AND EDUCATION	39,116	-131	38,985	7,932.07	266.00	30,786.93	21.0%	
5281 MILEAGE REIMBURSEMENT	6,828	1,131	7,959	5,488.88	.00	2,470.12	69.0%	
5286 BUSINESS EXPENSE	5,504	2,500	8,004	6,880.26	.00	1,123.74	86.0%	
5294 MACHINERY, EQUIPMENT RENT	39,452	-8,000	31,452	17,511.86	10,524.83	3,415.31	89.1%	
5295 SEMINAR&CONFERENCE FEES	22,148	0	22,148	4,930.10	.00	17,217.90	22.3%	
5311 OFFICE SUPPLIES & MAT'LS	29,100	7,000	36,100	14,588.37	14,859.53	6,652.10	81.6%	

OPERATING EXPENDITURES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
5329 OTHER OPERATING SUPPLIES	1,704	0	1,704	-1,035.04	963.04	1,776.00	-4.2%	
5336 ELECTRICAL SUPPLIES	5,000	0	5,000	3,558.71	997.29	444.00	91.1%	
5741 IT HARDWARE	33,500	0	33,500	35,685.84	.00	-2,185.84	106.5%	
5742 IT SOFTWARE	1,507,301	-1,440	1,505,861	872,864.25	91,748.22	541,248.53	64.1%	
574C CYBERSECURITY	541,200	0	541,200	407,308.33	10,157.40	123,734.27	77.1%	
TOTAL FINANCE	9,223,738	-4,500	9,219,238	5,993,550.91	257,881.38	2,967,805.71	67.8%	

200 COMMUNITY SERVICES

5110 WAGES & SALARY-REGULAR	5,824,550	0	5,824,550	4,022,883.08	.00	1,801,666.92	69.1%	
5111 SALARY ADJUSTMENT	-58,899	0	-58,899	.00	.00	-58,899.00	.0%	
5120 WAGES & SALARY-OVERTIME	65,364	0	65,364	76,732.20	.00	-11,368.20	117.4%	
5121 WAGES & SALARY-PREMIUM	8,192	0	8,192	673.40	.00	7,518.60	8.2%	
5140 WAGES & SALARY-PART TIME	977,092	-300	976,792	696,442.83	23,417.40	256,931.77	73.7%	
5150 LONGEVITY	13,125	0	13,125	17,970.00	.00	-4,845.00	136.9%	
5175 RETRO WAGE ADJUSTMENTS	0	0	0	705.71	.00	-705.71	100.0%	
5211 POSTAGE, BOX RENT, ETC.	10,035	0	10,035	6,356.95	.00	3,678.05	63.3%	
5214 MESSENGER&DELIVERY SERV.	1,020	0	1,020	.00	500.00	520.00	49.0%	
5221 PRINTING & DUPLICATION	20,804	0	20,804	12,820.58	1,658.00	6,325.42	69.6%	
5225 TYPING SERVICES	10,020	-10,020	0	.00	.00	.00	.0%	
5231 PUBL OF NOTICES & REPORT	1,068	0	1,068	.00	.00	1,068.00	.0%	
5233 SUBSCRIPTION-NEWSPAPER	32,128	0	32,128	27,081.04	44.00	5,002.96	84.4%	
5234 SUBSCRIPTION-TAX, LAW	157,304	0	157,304	141,979.20	11,529.07	3,795.73	97.6%	
5235 MEMBERSHIPS & DUES	21,403	0	21,403	6,685.19	.00	14,717.81	31.2%	
5237 ADVERTISING	13,568	0	13,568	3,584.32	873.25	9,110.43	32.9%	
5241 ELECTRIC	175,835	0	175,835	118,148.40	9,058.41	48,628.19	72.3%	
5242 WATER	9,460	0	9,460	5,596.36	3,863.64	.00	100.0%	
5244 GAS	25,857	0	25,857	1,797.38	23,202.62	857.00	96.7%	
5245 TELEPHONE	72,404	0	72,404	27,969.07	6,101.14	38,333.79	47.1%	
5246 HEATING FUELS	47,653	0	47,653	20,571.55	21,936.32	5,145.13	89.2%	
5247 OTHER UTILITY SERVICES	336	0	336	107.84	228.16	.00	100.0%	
5251 MEDICAL, DENTAL, VETERINAR	4,500	0	4,500	1,524.73	1,198.50	1,776.77	60.5%	
5253 ACCOUNTING, AUDITING SERV	444	0	444	.00	.00	444.00	.0%	
5255 IT SERVICES	10,000	0	10,000	1,901.86	900.00	7,198.14	28.0%	
5258 OTHER PROFESSIONAL SERVS	97,954	1,300	99,254	67,997.07	4,289.46	26,967.47	72.8%	
5262 OTHER MACHINERY-EQUIP	900	0	900	381.25	300.11	218.64	75.7%	
5263 FURNITUR, OFFICE MACH REP&MAINT	5,160	0	5,160	2,768.95	.00	2,391.05	53.7%	
5265 GROUNDS&OUTDOOR COURTS	37,400	-2,570	34,830	16,515.00	4,485.00	13,830.33	60.3%	
5266 BUILDINGS	190,612	0	190,612	143,532.71	47,079.29	.00	100.0%	
5267 PLUMBING, HEAT, ELECT. SERV	39,468	0	39,468	14,510.95	7,644.49	17,312.56	56.1%	
5269 OTHER REPAIR-MAINTENANCE	42,720	0	42,720	1,849.83	7,448.40	33,421.77	21.8%	

OPERATING EXPENDITURES MAR 2026

FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
5272 TRAINING AND EDUCATION	9,649	0	9,649	4,007.29	1,300.00	4,341.71	55.0%
5273 OTHER	900	0	900	161.90	.00	738.10	18.0%
5276 PURCHASE OF UNIFORMS/CLEANING	2,475	0	2,475	490.00	595.00	1,390.00	43.8%
5281 MILEAGE REIMBURSEMENT	26,597	2,000	28,597	11,610.83	.00	16,986.17	40.6%
5286 BUSINESS EXPENSE	3,204	820	4,024	3,449.19	1.00	573.81	85.7%
5290 EVICTION EXPENSES	50,000	0	50,000	13,284.00	.00	36,716.00	26.6%
5294 MACHINERY,EQUIPMENT RENT	34,720	0	34,720	16,297.05	12,166.74	6,256.21	82.0%
5295 SEMINAR&CONFERENCE FEES	4,500	0	4,500	777.00	.00	3,723.00	17.3%
5296 SECURITY SYSTEMS	225,855	0	225,855	111,722.90	88,119.69	26,012.41	88.5%
5298 OTHER CONTRACTUAL SERVICES	432,804	2,679	435,483	288,984.87	139,972.52	6,525.21	98.5%
5311 OFFICE SUPPLIES & MAT'LS	29,214	0	29,214	12,894.05	9,567.59	6,752.36	76.9%
5321 AGRICULTURE SUPPLIES	1,500	0	1,500	.00	.00	1,500.00	.0%
5322 CHEMICAL, LAB,MEDICAL SUP	135,500	0	135,500	99,565.27	33,739.05	2,195.68	98.4%
5323 FOOD	5,000	-3,000	2,000	1,770.16	.00	229.84	88.5%
5324 HOUSEHOLD&JANITORIAL SUP	23,080	-1,409	21,671	16,109.11	5,424.74	137.55	99.4%
5325 RECREATION SUPPLIES	120	0	120	.00	.00	120.00	.0%
5326 CLOTHING AND UNIFORMS	1,704	0	1,704	30.86	69.14	1,604.00	5.9%
5328 EDUCATIONAL SUPPLIES	1,750	0	1,750	746.94	.00	1,003.06	42.7%
5329 OTHER OPERATING SUPPLIES	20,852	1,300	22,152	14,519.31	5,056.52	2,576.17	88.4%
5334 PAINTING SUPPLIES	1,212	0	1,212	-1,212.00	1,212.00	1,212.00	.0%
5335 PLUMBING SUPPLIES	564	0	564	.00	.00	564.00	.0%
5336 ELECTRICAL SUPPLIES	4,000	0	4,000	.00	.00	4,000.00	.0%
5341 CONSUMABLE TOOLS & HARDW	2,352	0	2,352	313.80	1,601.38	436.82	81.4%
5391 A-V EQUIPMENT	60,576	0	60,576	45,328.84	7,671.16	7,576.00	87.5%
5392 BOOKS	258,500	0	258,500	156,394.71	97,645.91	4,459.38	98.3%
5418 INSURANCE PREMIUM	40,000	0	40,000	33,111.91	.00	6,888.09	82.8%
5613 CONDEMNATION	50,000	210,000	260,000	124,193.68	.00	135,806.32	47.8%
5741 IT HARDWARE	16,800	-820	15,980	2,543.75	3,660.15	9,776.10	38.8%
5742 IT SOFTWARE	18,991	0	18,991	10,749.89	2,807.16	5,433.95	71.4%
5A0620 GRANTS - OUTSIDE AGENCIES	1,553,070	0	1,553,070	943,194.50	225,000.00	384,875.50	75.2%
TOTAL COMMUNITY SERVICES	10,872,966	199,980	11,072,946	7,350,127.26	811,367.01	2,911,452.06	73.7%

300 POLICE

5110 WAGES & SALARY-REGULAR	21,865,857	0	21,865,857	16,412,459.48	.00	5,453,397.52	75.1%
5120 WAGES & SALARY-OVERTIME	3,315,817	500,000	3,815,817	2,411,951.44	.00	1,403,865.56	63.2%
5121 WAGES & SALARY-PREMIUM	740,382	0	740,382	438,458.62	.00	301,923.38	59.2%
5150 LONGEVITY	68,963	0	68,963	62,405.00	.00	6,558.00	90.5%
5165 RETIREMENT PAYOUT	83,000	0	83,000	75,880.74	.00	7,119.26	91.4%
5175 RETRO WAGE ADJUSTMENTS	0	0	0	150,563.62	.00	-150,563.62	100.0%
5211 POSTAGE,BOX RENT,ETC.	7,400	2,190	9,590	9,305.93	.00	284.07	97.0%

OPERATING EXPENDITURES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
5214 MESSENGER&DELIVERY SERV.	980	0	980	126.00	306.66	547.34	44.1%	
5216 OTHER COMMUNICATION&TRAN	25,009	0	25,009	18,185.47	1,341.50	5,482.03	78.1%	
5221 PRINTING & DUPLICATION	10,100	-190	9,910	3,456.38	4,649.00	1,804.62	81.8%	
5233 SUBSCRIPTION-NEWSPAPER	2,014	0	2,014	1,105.44	.00	908.56	54.9%	
5234 SUBSCRIPTION-TAX, LAW	92,470	0	92,470	23,668.32	.01	68,801.67	25.6%	
5235 MEMBERSHIPS & DUES	43,340	0	43,340	32,915.28	4,250.00	6,174.72	85.8%	
5237 ADVERTISING	4,175	0	4,175	456.02	.00	3,718.98	10.9%	
5241 ELECTRIC	206,819	0	206,819	132,210.60	.00	74,608.40	63.9%	
5242 WATER	4,638	0	4,638	111.50	288.50	4,238.00	8.6%	
5244 GAS	152,686	0	152,686	17,769.44	98,230.46	36,686.10	76.0%	
5245 TELEPHONE	166,474	0	166,474	146,671.81	28,773.91	-8,971.72	105.4%	
5246 HEATING FUELS	3,370	0	3,370	.00	.00	3,370.00	.0%	
5247 OTHER UTILITY SERVICES	9,780	2,500	12,280	7,898.63	2,112.93	2,268.44	81.5%	
5251 MEDICAL, DENTAL, VETERINAR	61,612	7,000	68,612	30,654.96	32,922.27	5,034.77	92.7%	
5255 IT SERVICES	32,486	-1,000	31,486	26,091.10	117.00	5,277.90	83.2%	
5258 OTHER PROFESSIONAL SERVS	1,176,119	0	1,176,119	801,169.95	233,909.16	141,039.89	88.0%	
5261 REPAIR-MAINTENANCE VEHIC	7,200	0	7,200	1,432.86	1,795.72	3,971.42	44.8%	
5262 OTHER MACHINERY-EQUIP	37,964	-2,800	35,164	4,792.97	9,321.34	21,049.69	40.1%	
5266 BUILDINGS	307,846	0	307,846	230,394.24	77,451.76	.00	100.0%	
5267 PLUMBING, HEAT, ELECT. SERV	30,286	0	30,286	10,864.94	12,167.50	7,253.56	76.0%	
5269 OTHER REPAIR-MAINTENANCE	128,295	1,670	129,965	64,305.97	27,637.68	38,021.35	70.7%	
5271 UNIFORM ALLOWANCE	309,300	0	309,300	309,300.00	.00	.00	100.0%	
5272 TRAINING AND EDUCATION	155,489	-7,500	147,989	49,617.62	17,432.00	80,939.38	45.3%	
5273 OTHER	7,560	0	7,560	7,560.00	.00	.00	100.0%	
5276 PURCHASE OF UNIFORMS/CLEANING	43,200	0	43,200	23,235.37	14,188.61	5,776.02	86.6%	
5281 MILEAGE REIMBURSEMENT	400	0	400	352.52	.00	47.48	88.1%	
5286 BUSINESS EXPENSE	41,085	-2,000	39,085	28,938.52	23.37	10,123.11	74.1%	
5292 BOARDING PRISONERS	16,470	0	16,470	6,758.00	3,242.00	6,470.00	60.7%	
5294 MACHINERY, EQUIPMENT RENT	52,188	2,000	54,188	26,128.93	13,386.92	14,672.15	72.9%	
5295 SEMINAR&CONFERENCE FEES	29,365	0	29,365	6,272.58	2,075.00	21,017.42	28.4%	
5297 STORAGE	76,000	-2,670	73,330	73,330.00	.00	.00	100.0%	
5298 OTHER CONTRACTUAL SERVICES	140,645	0	140,645	86,552.58	24,249.89	29,842.53	78.8%	
5311 OFFICE SUPPLIES & MAT'LS	48,315	5,000	53,315	33,126.10	15,306.51	4,882.39	90.8%	
5322 CHEMICAL, LAB, MEDICAL SUP	38,262	-1,495	36,767	16,753.61	6,033.77	13,979.73	62.0%	
5323 FOOD	2,050	0	2,050	2,033.84	.00	16.16	99.2%	
5324 HOUSEHOLD&JANITORIAL SUP	17,800	0	17,800	12,148.26	4,642.42	1,009.32	94.3%	
5326 CLOTHING AND UNIFORMS	6,500	0	6,500	251.50	433.00	5,815.50	10.5%	
5327 FIREARM SUPPLIES	115,171	3,800	118,971	113,985.95	5,103.04	-117.99	100.1%	
5328 EDUCATIONAL SUPPLIES	2,000	0	2,000	.00	.00	2,000.00	.0%	
5329 OTHER OPERATING SUPPLIES	75,060	-1,005	74,055	40,257.43	7,749.78	26,047.68	64.8%	
532B DARE SUPPLIES	3,500	0	3,500	-396.00	400.00	3,496.00	.1%	
5331 AUTOMOTIVE FUEL&FLUIDS	5,475	0	5,475	252.64	145.32	5,077.04	7.3%	
5332 MOTOR VEHICLE PARTS	800	0	800	53.01	.00	746.99	6.6%	
5333 MACHINERY&EQUIPMENT PART	13,471	-1,500	11,971	3,182.78	1,818.57	6,969.65	41.8%	

OPERATING EXPENDITURES MAR 2026

FOR 2026 09							
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
5344 EQUIPMENT	13,288	-2,000	11,288	.00	.00	11,288.00	.0%
5391 A-V EQUIPMENT	1,000	0	1,000	.00	.00	1,000.00	.0%
5393 PHOTOGRAPHIC SUPPLIES	1,800	0	1,800	.00	.00	1,800.00	.0%
5394 OTHER MATERIALS	10,300	0	10,300	.00	.00	10,300.00	.0%
5620 GRANTS&DONATIONS-INSTITU	111,283	0	111,283	110,375.91	.00	907.09	99.2%
5631 AWARDS-SPEC.SERV.RENDER	2,316	0	2,316	2,057.51	126.40	132.09	94.3%
5661 SUNDRY	20,000	0	20,000	15,000.00	.00	5,000.00	75.0%
5711 DESKS,CHAIRS,ETC.	1,500	0	1,500	.00	.00	1,500.00	.0%
5729 OTHER CAPITAL EQUIP &MACHINERY	2,386	0	2,386	2,172.77	213.23	.00	100.0%
5741 IT HARDWARE	43,475	-2,000	41,475	.00	.00	41,475.00	.0%
5742 IT SOFTWARE	19,450	0	19,450	4,791.18	.00	14,658.82	24.6%
5790 OTHER	1,000	0	1,000	374.72	60.42	564.86	43.5%
TOTAL POLICE	30,012,986	500,000	30,512,986	22,089,774.04	651,905.65	7,771,306.31	74.5%

301 FIRE

5110 WAGES & SALARY-REGULAR	15,530,176	0	15,530,176	11,192,404.75	.00	4,337,771.25	72.1%
5111 SALARY ADJUSTMENT	-201,967	0	-201,967	.00	.00	-201,967.00	.0%
5120 WAGES & SALARY-OVERTIME	4,666,518	0	4,666,518	3,387,061.76	.00	1,279,456.24	72.6%
5121 WAGES & SALARY-PREMIUM	196,116	0	196,116	177,527.80	.00	18,588.20	90.5%
5140 WAGES & SALARY-PART TIME	197,406	0	197,406	89,259.89	.00	108,146.11	45.2%
5150 LONGEVITY	54,284	0	54,284	44,625.00	.00	9,659.00	82.2%
5165 RETIREMENT PAYOUT	190,000	0	190,000	170,224.35	.00	19,775.65	89.6%
5211 POSTAGE,BOX RENT,ETC.	1,704	0	1,704	21.51	.00	1,682.49	1.3%
5212 FREIGHT,EXPRESS,TRUCK	732	0	732	504.62	.00	227.38	68.9%
5221 PRINTING & DUPLICATION	1,020	0	1,020	138.00	.00	882.00	13.5%
5225 TYPING SERVICES	1,670	-1,670	0	.00	.00	.00	.0%
5233 SUBSCRIPTION-NEWSPAPER	2,292	0	2,292	2,004.85	.00	287.15	87.5%
5235 MEMBERSHIPS & DUES	4,628	0	4,628	3,941.75	.00	686.25	85.2%
5237 ADVERTISING	96	0	96	.00	.00	96.00	.0%
5241 ELECTRIC	224,481	0	224,481	159,565.89	.00	64,915.11	71.1%
5242 WATER	411,379	-920	410,459	403,408.04	395.41	6,655.55	98.4%
5244 GAS	76,511	0	76,511	35,590.85	16,018.25	24,901.90	67.5%
5245 TELEPHONE	42,219	0	42,219	34,171.76	14.01	8,033.23	81.0%
5246 HEATING FUELS	42,713	0	42,713	6,541.17	.00	36,171.83	15.3%
5247 OTHER UTILITY SERVICES	6,500	0	6,500	4,082.33	.00	2,417.67	62.8%
5251 MEDICAL,DENTAL,VETERINAR	123,300	0	123,300	36,219.26	49,579.00	37,501.74	69.6%
5254 ARCHITECTURAL,LANDSCAPIN	9,360	3,600	12,960	11,584.80	1,375.20	.00	100.0%
5258 OTHER PROFESSIONAL SERVS	106,740	0	106,740	71,009.72	21,902.68	13,827.60	87.0%
5262 OTHER MACHINERY-EQUIP	20,000	920	20,920	7,624.68	13,294.96	.36	100.0%
5265 GROUNDS&OUTDOOR COURTS	5,305	0	5,305	2,725.00	2,475.00	105.00	98.0%

OPERATING EXPENDITURES MAR 2026

FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
5266 BUILDINGS	72,592	0	72,592	54,203.87	18,388.13	.00	100.0%
5267 PLUMBING,HEAT,ELECT.SERV	11,664	0	11,664	8,055.85	3,847.57	-239.42	102.1%
5269 OTHER REPAIR-MAINTENANCE	147,608	32,525	180,133	123,727.97	32,046.01	24,359.02	86.5%
5271 UNIFORM ALLOWANCE	234,675	0	234,675	225,607.77	.00	9,067.23	96.1%
5272 TRAINING AND EDUCATION	93,600	0	93,600	61,610.26	.00	31,989.74	65.8%
5273 OTHER	2,004	0	2,004	1,500.00	.00	504.00	74.9%
5275 LINEN SERVICE	6,806	0	6,806	4,753.34	2,054.10	-1.44	100.0%
5276 PURCHASE OF UNIFORMS/CLEANING	212,534	0	212,534	142,187.67	36,028.23	34,318.10	83.9%
5286 BUSINESS EXPENSE	15,000	0	15,000	9,359.79	.00	5,640.21	62.4%
5294 MACHINERY,EQUIPMENT RENT	6,624	0	6,624	3,274.52	2,323.93	1,025.55	84.5%
5295 SEMINAR&CONFERENCE FEES	504	0	504	307.97	.00	196.03	61.1%
5296 SECURITY SYSTEMS	4,500	-3,600	900	-54.45	.00	954.45	-6.1%
5298 OTHER CONTRACTUAL SERVICES	66,996	0	66,996	41,312.80	18,861.62	6,821.58	89.8%
5311 OFFICE SUPPLIES & MAT'LS	12,048	0	12,048	8,340.82	2,297.91	1,409.27	88.3%
5322 CHEMICAL,LAB,MEDICAL SUP	26,484	1,500	27,984	17,385.73	5,696.70	4,901.57	82.5%
5324 HOUSEHOLD&JANITORIAL SUP	25,691	0	25,691	24,794.71	368.18	528.11	97.9%
5328 EDUCATIONAL SUPPLIES	24,500	0	24,500	17,466.70	5,791.19	1,242.11	94.9%
5329 OTHER OPERATING SUPPLIES	44,831	0	44,831	31,361.10	1,455.35	12,014.55	73.2%
5331 AUTOMOTIVE FUEL&FLUIDS	78,840	0	78,840	51,465.60	1,904.85	25,469.55	67.7%
5332 MOTOR VEHICLE PARTS	237,000	-1,500	235,500	160,566.29	56,984.81	17,948.90	92.4%
5333 MACHINERY&EQUIPMENT PART	10,000	0	10,000	9,179.94	500.00	320.06	96.8%
5339 TIRE,TUBES,BATTERIES,ETC	47,976	0	47,976	29,084.99	5,397.86	13,493.15	71.9%
5341 CONSUMABLE TOOLS & HARDW	89,860	-1,310	88,550	72,334.60	8,978.38	7,237.02	91.8%
5346 FIRE HOSES	26,000	1,310	27,310	17,361.24	14,808.00	-4,859.24	117.8%
5392 BOOKS	984	0	984	920.52	.00	63.48	93.5%
5421 BUILDING&OFFICE RENTALS	56,989	0	56,989	56,990.00	.00	-1.00	100.0%
5631 AWARDS-SPEC.SERV.RENDER	804	0	804	630.00	.00	174.00	78.4%
5742 IT SOFTWARE	75,000	0	75,000	26,126.60	.00	48,873.40	34.8%
5743 RADIOS,MOBILE,WALKIE-TAL	9,060	0	9,060	3,547.22	.00	5,512.78	39.2%
5790 OTHER	7,000	0	7,000	1,579.99	4,420.01	1,000.00	85.7%
TOTAL FIRE	23,361,357	30,855	23,392,212	17,045,221.19	327,207.34	6,019,783.47	74.3%

370 ECON & COMMUNITY DEVELOPMENT

5110 WAGES & SALARY-REGULAR	4,299,957	0	4,299,957	3,189,219.65	.00	1,110,737.35	74.2%
5111 SALARY ADJUSTMENT	-43,951	0	-43,951	.00	.00	-43,951.00	.0%
5120 WAGES & SALARY-OVERTIME	95,100	-4,000	91,100	72,642.67	.00	18,457.33	79.7%
5121 WAGES & SALARY-PREMIUM	9,700	0	9,700	7,545.00	.00	2,155.00	77.8%
5130 WAGES & SALARY-TEMPORARY	30,130	0	30,130	14,775.24	.00	15,354.76	49.0%
5140 WAGES & SALARY-PART TIME	119,568	0	119,568	104,207.49	3,525.00	11,835.51	90.1%
5141 PART TIME TYPING SERVICES	16,000	0	16,000	4,990.75	1,080.00	9,929.25	37.9%

OPERATING EXPENDITURES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
5150 LONGEVITY	5,785	0	5,785	9,350.00	.00	-3,565.00	161.6%	
5175 RETRO WAGE ADJUSTMENTS	3,300	0	3,300	.00	.00	3,300.00	.0%	
5211 POSTAGE,BOX RENT,ETC.	10,200	500	10,700	9,622.53	.00	1,077.47	89.9%	
5214 MESSENGER&DELIVERY SERV.	19,000	0	19,000	8,670.00	3,877.50	6,452.50	66.0%	
5221 PRINTING & DUPLICATION	14,600	-98	14,502	9,026.51	1,548.57	3,926.92	72.9%	
5225 TYPING SERVICES	6,600	-4,800	1,800	151.94	.00	1,648.06	8.4%	
5231 PUBL OF NOTICES & REPORT	17,000	0	17,000	8,538.10	8,455.90	6.00	100.0%	
5233 SUBSCRIPTION-NEWSPAPER	860	0	860	146.84	.00	713.16	17.1%	
5235 MEMBERSHIPS & DUES	13,750	400	14,150	5,548.20	.00	8,601.80	39.2%	
5237 ADVERTISING	238,890	-1,000	238,890	28,487.59	5,149.90	205,252.51	14.1%	
5241 ELECTRIC	30,804	0	30,804	25,889.84	2,111.58	2,802.58	90.9%	
5242 WATER	4,300	0	4,300	1,662.52	.00	2,637.48	38.7%	
5245 TELEPHONE	15,316	0	15,316	4,533.53	.00	10,782.47	29.6%	
5251 MEDICAL,DENTAL,VETERINAR	996	0	996	358.73	.00	637.27	36.0%	
5255 IT SERVICES	500	0	500	.00	.00	500.00	.0%	
5258 OTHER PROFESSIONAL SERVS	314,050	1,162	315,212	188,936.87	46,397.51	79,877.59	74.7%	
5260 PLANNING SERVICES	10,000	-300	9,700	.00	9,700.00	.00	100.0%	
5263 FURNITUR,OFFICE MACH REP&MAINT	2,500	0	2,500	.00	.00	2,500.00	.0%	
5264 TRAFFIC LIGHTS,RELATED	11,000	1,000	12,000	11,409.50	.00	590.50	95.1%	
5266 BUILDINGS	23,141	0	23,141	12,212.13	7,100.40	3,828.47	83.5%	
5267 PLUMBING,HEAT,ELECT.SERV	14,504	-1,500	13,004	430.63	.00	12,573.37	3.3%	
5269 OTHER REPAIR-MAINTENANCE	69,972	0	69,972	21,180.69	30,630.51	18,160.80	74.0%	
5272 TRAINING AND EDUCATION	21,500	0	21,500	5,565.14	1,450.00	14,484.86	32.6%	
5276 PURCHASE OF UNIFORMS/CLEANING	6,000	0	6,000	5,103.37	.00	896.63	85.1%	
5281 MILEAGE REIMBURSEMENT	3,200	0	3,200	1,129.48	.00	2,070.52	35.3%	
5286 BUSINESS EXPENSE	15,950	2,850	18,800	10,521.36	1,064.44	7,214.20	61.6%	
5287 OTHER TRAVEL	7,950	36	7,986	2,041.59	.00	5,944.44	25.6%	
5294 MACHINERY,EQUIPMENT RENT	16,796	0	16,796	6,516.84	5,465.09	4,814.07	71.3%	
5295 SEMINAR&CONFERENCE FEES	11,300	0	11,300	3,472.12	.00	7,827.88	30.7%	
5296 SECURITY SYSTEMS	50,000	0	50,000	39,126.72	.00	10,873.28	78.3%	
5298 OTHER CONTRACTUAL SERVICES	6,700	0	6,700	305.44	5.16	6,389.40	4.6%	
5311 OFFICE SUPPLIES & MAT'LS	26,000	750	26,750	16,682.53	4,431.41	5,636.06	78.9%	
5329 OTHER OPERATING SUPPLIES	800	-800	0	.00	.00	.00	.0%	
5334 PAINTING SUPPLIES	1,677	0	1,677	988.19	.00	688.81	58.9%	
5335 PLUMBING SUPPLIES	500	0	500	.00	.00	500.00	.0%	
5336 ELECTRICAL SUPPLIES	5,713	0	5,713	4,559.62	440.38	713.00	87.5%	
5341 CONSUMABLE TOOLS & HARDW	5,000	0	5,000	813.09	3,631.75	555.16	88.9%	
5343 TRAFFIC SIGNAL SUPPLIES	120,000	0	120,000	44,035.70	27,788.52	48,175.78	59.9%	
5392 BOOKS	2,000	0	2,000	520.00	.00	1,480.00	26.0%	
5394 OTHER MATERIALS	1,320	0	1,320	178.52	.00	1,141.48	13.5%	
5620 GRANTS&DONATIONS-INSTITU	300,000	0	300,000	300,000.00	.00	.00	100.0%	
5623 SPECIAL EVENTS	30,000	0	30,000	6,703.95	.00	23,296.05	22.3%	
5714 OTHER OFFICE FURNITURE	1,000	0	1,000	982.22	.00	17.78	98.2%	
5742 IT SOFTWARE	6,500	1,000	7,500	31,156.22	.00	-23,656.22	415.4%	
TOTAL ECON & COMMUNITY DEVELOPMENT	5,994,478	-4,800	5,989,678	4,219,939.05	163,853.62	1,605,885.33	73.2%	

OPERATING EXPENDITURES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
400 OPERATIONS & PUBLIC WORKS								
5110 WAGES & SALARY-REGULAR	10,861,328	-1,756,048	9,105,280	6,046,028.73	.00	3,059,251.27	66.4%	
5120 WAGES & SALARY-OVERTIME	593,424	0	593,424	1,064,256.79	.00	-470,832.79	179.3%	
5121 WAGES & SALARY-PREMIUM	32,527	0	32,527	22,308.65	.00	10,218.35	68.6%	
5130 WAGES & SALARY-TEMPORARY	723,852	-8,821	715,031	576,948.10	.00	138,082.90	80.7%	
5140 WAGES & SALARY-PART TIME	110,440	0	110,440	159,388.56	.00	-48,948.56	144.3%	
5150 LONGEVITY	29,065	0	29,065	51,905.00	.00	-22,840.00	178.6%	
5175 RETRO WAGE ADJUSTMENTS	2,000	0	2,000	700.74	.00	1,299.26	35.0%	
5211 POSTAGE,BOX RENT,ETC.	5,252	0	5,252	3,600.84	500.00	1,151.16	78.1%	
5221 PRINTING & DUPLICATION	12,500	0	12,500	5,801.40	3,867.64	2,830.96	77.4%	
5225 TYPING SERVICES	2,896	-2,896	0	.00	.00	.00	.0%	
5233 SUBSCRIPTION-NEWSPAPER	804	0	804	.99	400.00	403.01	49.9%	
5235 MEMBERSHIPS & DUES	10,196	393	10,589	4,121.02	.00	6,467.98	38.9%	
5237 ADVERTISING	17,560	0	17,560	3,740.34	8,324.56	5,495.10	68.7%	
5241 ELECTRIC	1,324,280	0	1,324,280	816,851.17	262,912.82	244,912.82	81.5%	
5242 WATER	115,670	0	115,670	98,538.05	11,212.67	5,919.28	94.9%	
5244 GAS	342,049	0	342,049	59,097.04	164,724.98	118,226.98	65.4%	
5245 TELEPHONE	65,168	0	65,168	35,607.95	2,714.44	26,845.61	58.8%	
5246 HEATING FUELS	160,703	0	160,703	39,252.45	79,747.55	41,703.00	74.0%	
5247 OTHER UTILITY SERVICES	21,128	0	21,128	15,968.44	452.13	4,707.43	77.7%	
5248 EV CHARGE - OPERATIONS	4,700	0	4,700	.00	.00	4,700.00	.0%	
5249 EV CHARGE - CITY HALL	3,700	0	3,700	2,387.05	.00	1,312.95	64.5%	
5250 EV CHARGE - PUBLIC	24,000	0	24,000	.00	.00	24,000.00	.0%	
5251 MEDICAL,DENTAL,VETERINAR	6,096	0	6,096	6,326.68	.00	-230.68	103.8%	
5258 OTHER PROFESSIONAL SERVS	2,595,529	2,400	2,597,929	1,781,884.92	745,705.96	70,338.12	97.3%	
5262 OTHER MACHINERY-EQUIP	6,176	-2,400	3,776	3,850.61	.00	-74.61	102.0%	
5263 FURNITUR,OFFICE MACH REP&MAINT	4,000	0	4,000	.00	.00	4,000.00	.0%	
5265 GROUNDS&OUTDOOR COURTS	84,289	0	84,289	75,526.20	5,789.80	2,973.00	96.5%	
5266 BUILDINGS	1,222,016	-3,000	1,219,016	894,518.18	291,169.93	33,327.89	97.3%	
5267 PLUMBING, HEAT, ELECT. SERV	111,654	0	111,654	46,603.94	33,362.47	31,687.59	71.6%	
5269 OTHER REPAIR-MAINTENANCE	239,667	262	239,929	132,383.09	61,734.44	45,811.47	80.9%	
5271 UNIFORM ALLOWANCE	2,100	0	2,100	876.03	.00	1,223.97	41.7%	
5272 TRAINING AND EDUCATION	33,212	3,476	36,688	22,875.36	.00	13,812.64	62.4%	
5276 PURCHASE OF UNIFORMS/CLEANING	58,108	0	58,108	36,809.09	7,223.83	14,075.08	75.8%	
5277 COMPOSTING	20,000	0	20,000	10,995.00	9,005.00	.00	100.0%	
5278 MSW CARTS	23,640	0	23,640	17,257.20	6,382.80	.00	100.0%	
5279 BULKY WASTE COLLECTION	139,466	0	139,466	.00	.00	139,466.00	.0%	
5281 MILEAGE REIMBURSEMENT	500	0	500	285.18	.00	214.82	57.0%	
5286 BUSINESS EXPENSE	2,680	0	2,680	1,489.10	.00	1,190.90	55.6%	
5294 MACHINERY,EQUIPMENT RENT	26,733	0	26,733	14,869.61	8,154.31	3,709.08	86.1%	
5295 SEMINAR&CONFERENCE FEES	10,232	0	10,232	1,371.43	640.00	8,220.57	19.7%	

OPERATING EXPENDITURES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
5296 SECURITY SYSTEMS	409,212	0	409,212	282,488.81	57,391.64	69,331.55	83.1%	
5298 OTHER CONTRACTUAL SERVICES	7,206,812	11,832	7,218,644	4,782,010.99	2,104,101.74	332,531.27	95.4%	
5299 DISPOSAL SERVICES	450,000	0	450,000	367,337.45	68,787.96	13,874.59	96.9%	
5311 OFFICE SUPPLIES & MAT'LS	44,679	0	44,679	24,892.77	6,600.54	13,185.69	70.5%	
5321 AGRICULTURE SUPPLIES	27,536	0	27,536	13,878.17	9,873.51	3,784.32	86.3%	
5322 CHEMICAL,LAB,MEDICAL SUP	453,888	-450,000	3,888	1,558.21	1,211.79	1,118.00	71.2%	
5323 FOOD	10,408	40,000	50,408	39,162.91	.00	11,245.09	77.7%	
5324 HOUSEHOLD&JANITORIAL SUP	43,520	0	43,520	25,392.22	7,331.78	10,796.00	75.2%	
5325 RECREATION SUPPLIES	82,696	0	82,696	40,017.90	19,269.87	23,408.23	71.7%	
5326 CLOTHING AND UNIFORMS	22,614	0	22,614	12,633.53	8,341.16	1,639.31	92.8%	
5329 OTHER OPERATING SUPPLIES	48,834	47,000	95,834	60,138.90	32,886.77	2,808.33	97.1%	
5331 AUTOMOTIVE FUEL&FLUIDS	675,086	0	675,086	469,236.76	175,763.24	30,086.00	95.5%	
5332 MOTOR VEHICLE PARTS	475,000	0	475,000	180,035.04	293,596.45	1,368.51	99.7%	
5333 MACHINERY&EQUIPMENT PART	72,004	0	72,004	36,068.97	30,459.10	5,475.93	92.4%	
5334 PAINTING SUPPLIES	13,056	0	13,056	2,826.44	5,973.06	4,256.50	67.4%	
5335 PLUMBING SUPPLIES	33,289	0	33,289	27,082.33	5,163.41	1,043.26	96.9%	
5336 ELECTRICAL SUPPLIES	8,318	0	8,318	336.00	3,349.64	4,632.36	44.3%	
5341 CONSUMABLE TOOLS & HARDW	36,384	0	36,384	18,107.62	11,597.09	6,679.29	81.6%	
5342 SIGN PARTS AND SUPPLIES	50,000	0	50,000	26,260.45	22,066.51	1,673.04	96.7%	
5345 ROAD MARKING MATERIALS	20,000	0	20,000	8,712.50	6,481.30	4,806.20	76.0%	
5351 CEMENT & CONCRETE PROD'S	29,380	0	29,380	5,856.89	20,952.05	2,571.06	91.2%	
5361 METAL PRODUCTS & SUPPLY	8,504	0	8,504	2,547.78	5,682.85	273.37	96.8%	
5371 LUMBER & WOOD PRODUCTS	13,152	0	13,152	8,170.91	3,191.04	1,790.05	86.4%	
5375 CLAY &BALLFIELD PRODUCTS	21,964	0	21,964	15,999.10	807.22	5,157.68	76.5%	
5381 ASPHALT & ASPHALT FILLER	125,000	0	125,000	63,215.26	39,706.04	22,078.70	82.3%	
5394 OTHER MATERIALS	5,004	0	5,004	2,313.36	.00	2,690.64	46.2%	
5451 POOL RENTAL	12,000	0	12,000	2,318.42	9,681.58	.00	100.0%	
5461 CENTRALIZED FUEL	185,448	0	185,448	67,155.00	45,332.66	72,960.34	60.7%	
5462 CENTRALIZED FLEET MAINTENANCE	800,000	-230,000	570,000	326,808.91	243,340.25	-149.16	100.0%	
5561 BUILDINGS/RENOVATIONS	50,000	30,100	80,100	70,280.25	3,585.00	6,234.75	92.2%	
5585 PARK IMPROVEMENTS	68,000	791	68,791	34,876.13	33,123.87	791.00	98.9%	
5623 SPECIAL EVENTS	2,028	0	2,028	2,597.58	.00	-569.58	128.1%	
5650 TRANSFERS TO OTHER FUNDS	618,000	0	618,000	449,840.90	.00	168,159.10	72.8%	
5715 PICNIC TABLES	4,304	0	4,304	1,767.44	.00	2,536.56	41.1%	
5741 IT HARDWARE	865	0	865	.00	.00	865.00	.0%	
5775 GROUNDS MAINTENANCE	14,496	0	14,496	3,952.64	2,618.24	7,925.12	45.3%	
TOTAL OPERATIONS & PUBLIC WORKS	31,190,821	-2,316,911	28,873,910	19,530,303.47	4,982,292.69	4,361,313.84	84.9%	
500 EDUCATION								
5050 PUBLIC SCHOOL EXPENDITURES	242,694,758	4,626,100	247,320,858	161,499,117.08	.00	85,821,740.92	65.3%	
TOTAL EDUCATION	242,694,758	4,626,100	247,320,858	161,499,117.08	.00	85,821,740.92	65.3%	

OPERATING EXPENDITURES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
700 GRANTS								
5B0620 GRANTS - CITY AGENCIES	1,157,228	-610,885	546,343	534,918.00	.00	11,425.00	97.9%	
5C0620 FHO PAYROLL	173,664	0	173,664	102,658.00	.00	71,006.00	59.1%	
TOTAL GRANTS	1,330,892	-610,885	720,007	637,576.00	.00	82,431.00	88.6%	
800 DEBT SERVICE								
5521 PRINCIPAL	26,953,978	0	26,953,978	26,953,978.00	.00	.00	100.0%	
5522 INTEREST	14,515,188	0	14,515,188	14,515,188.00	.00	.00	100.0%	
TOTAL DEBT SERVICE	41,469,166	0	41,469,166	41,469,166.00	.00	.00	100.0%	
820 ORGANIZATIONAL MEMBERSHIPS								
5235 MEMBERSHIPS & DUES	92,000	0	92,000	32,383.00	.00	59,617.00	35.2%	
TOTAL ORGANIZATIONAL MEMBERSHIPS	92,000	0	92,000	32,383.00	.00	59,617.00	35.2%	
900 EMPLOYEE BENEFITS								
5258 OTHER PROFESSIONAL SERVS	28,800	0	28,800	28,800.00	.00	.00	100.0%	
5418 INSURANCE PREMIUM	21,628,000	0	21,628,000	21,605,502.23	.00	22,497.77	99.9%	
5442 WORKER'S COMP INSURANCE	2,500,000	0	2,500,000	2,500,000.00	.00	.00	100.0%	
TOTAL EMPLOYEE BENEFITS	24,156,800	0	24,156,800	24,134,302.23	.00	22,497.77	99.9%	
950 PENSION FUNDS								
5258 OTHER PROFESSIONAL SERVS	290,000	0	290,000	.00	.00	290,000.00	.0%	
5430 PENSIONS	21,938,000	0	21,938,000	22,027,953.00	.00	-89,953.00	100.4%	
5465 401A PENSION MATCH	900,000	0	900,000	680,801.70	.00	219,198.30	75.6%	
TOTAL PENSION FUNDS	23,128,000	0	23,128,000	22,708,754.70	.00	419,245.30	98.2%	

OPERATING EXPENDITURES MAR 2026

FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
960 CONTINGENCY							
5900 CONTINGENCY	1,288,772	-993,025	295,747	.00	.00	295,747.00	.0%
TOTAL CONTINGENCY	1,288,772	-993,025	295,747	.00	.00	295,747.00	.0%
TOTAL GENERAL FUND	450,471,977	1,656,200	452,128,177	330,975,254.51	7,486,582.24	113,666,340.58	74.9%
GRAND TOTAL	450,471,977	1,656,200	452,128,177	330,975,254.51	7,486,582.24	113,666,340.58	74.9%

** END OF REPORT - Generated by Kimberlee Kinsella **

OPERATING REVENUES MAR 2026

FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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01 GENERAL FUND

100 GENERAL GOVERNMENT

4430 CITY CLERK LICENSE & PERMITS	-15,000	0	-15,000	-12,982.00	.00	-2,018.00	86.5%
4475 DOG LICENSE	-10,000	0	-10,000	-12,578.50	.00	2,578.50	125.8%
4476 HUNTING & FISHING LICENSE	-200	0	-200	1,274.17	.00	-1,474.17	-637.1%
4477 VITAL STATICS FEES	-250,000	0	-250,000	-143,735.00	.00	-106,265.00	57.5%
4478 REAL ESTATE CONVEYANCE TAX	-4,500,000	0	-4,500,000	-4,379,494.93	.00	-120,505.07	97.3%
4479 MISCELLANEOUS-TOWN CLERK	-12,000	0	-12,000	-7,916.63	.00	-4,083.37	66.0%
4480 MARRIAGE LICENSE	-6,500	0	-6,500	-5,474.00	.00	-1,026.00	84.2%
4531 MER-ASSIGNMENT/RELEASE	-27,456	0	-27,456	-25,660.00	.00	-1,796.00	93.5%
4532 MER-ALL OTHERS	-46,068	0	-46,068	-42,194.00	.00	-3,874.00	91.6%
4534 FARMLAND PRESERVATION FEE	-26,000	0	-26,000	-14,320.00	.00	-11,680.00	55.1%
4535 RECORDING FEES	-300,000	0	-300,000	-193,010.00	.00	-106,990.00	64.3%
4536 CERTIFIED COPY FEE	-55,000	0	-55,000	-21,164.00	.00	-33,836.00	38.5%
4537 PERMITS	-3,000	0	-3,000	-980.00	.00	-2,020.00	32.7%
4538 COPY FEE	-19,000	0	-19,000	-4,324.00	.00	-14,676.00	22.8%
4607 CITY HALL AUDITORIUM	-25,000	0	-25,000	-17,302.50	.00	-7,697.50	69.2%
4608 PROBATE COURT-WILTON	-13,000	0	-13,000	.00	.00	-13,000.00	.0%
4611 CITY HALL MISCELLANEOUS	0	0	0	-1,550.00	.00	1,550.00	100.0%
4811 WEB SUBSCRIPTIONS	-25,000	0	-25,000	-25,726.00	.00	726.00	102.9%
4812 WEB PRINTS	-25,000	0	-25,000	-26,204.00	.00	1,204.00	104.8%
TOTAL GENERAL GOVERNMENT	-5,358,224	0	-5,358,224	-4,933,341.39	.00	-424,882.61	92.1%

113 FINANCE

4001 PROPERTY TAXES	-394,341,587	0	-394,341,587	-363,422,267.11	.00	-30,919,319.89	92.2%
4049 RETURN CHECK FEES	-6,000	0	-6,000	2,499.99	.00	-8,499.99	-41.7%
4050 MOTOR VEHICLE CLEARANCE FEE	-118,000	0	-118,000	-93,223.04	.00	-24,776.96	79.0%
4051 INTEREST	-1,485,048	0	-1,485,048	-1,436,682.24	.00	-48,365.76	96.7%
4052 LIEN FEES	-20,000	0	-20,000	-9,248.35	.00	-10,751.65	46.2%
4059 TAX WARRANT FEE	-168	0	-168	-24.00	.00	-144.00	14.3%
4060 LEGAL NOTICE FEE	-105	0	-105	-30.00	.00	-75.00	28.6%
4062 MOTOR VH CLEARANCE EXPRESS FEE	-12,000	0	-12,000	.00	.00	-12,000.00	.0%
4063 MTS FEE	0	0	0	-48.62	.00	48.62	100.0%
4124 MUNICIPAL STABLIZATION GRANT	-1,780,046	0	-1,780,046	-1,780,046.00	.00	.00	100.0%
4126 IN LIEU OF TAXES-EXEMPT PROP.	-7,573,313	0	-7,573,313	-6,909,315.97	.00	-663,997.03	91.2%

OPERATING REVENUES MAR 2026

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
FOR 2026 09							
4128 MASHANTUCKET PEQUOT FUND GRANT	-577,059	0	-577,059	-188,353.00	.00	-388,706.00	32.6%
4131 IN LIEU OF TAXES-DISABILITY	-3,060	0	-3,060	-2,715.75	.00	-344.25	88.8%
4133 IN LIEU OF TAXES-VETERAN GRANT	-3,996	0	-3,996	-19,977.08	.00	15,981.08	499.9%
4134 IN LIEU OF TAXES-DISTRESS MUN	-35,000	0	-35,000	.00	.00	-35,000.00	.0%
4172 STORM REIMBURSEMENTS	-372,256	0	-372,256	-2,328.06	.00	-369,927.94	.6%
4177 TELEPHONE ACCESS GRANT	-236,431	0	-236,431	-11,796.34	.00	-224,634.66	5.0%
4192 MV VIOLATION SURCHARGE	-25,000	0	-25,000	-42,482.50	.00	17,482.50	169.9%
4195 MOTOR VEHICLE FINES/CELL PHONE	-10,000	0	-10,000	-8,378.75	.00	-1,621.25	83.8%
4197 OFF TRACK BETTING	-60,000	0	-60,000	-44,185.27	.00	-15,814.73	73.6%
4202 REFUGE REVENUE SHARING GRANT	-21,356	0	-21,356	.00	.00	-21,356.00	.0%
4305 TAX RELIEF FOR EMG SVC VOLTS	-18,204	0	-18,204	.00	.00	-18,204.00	.0%
4528 ADDRESS SERVICE FEES	-72	0	-72	.00	.00	-72.00	.0%
452F UCC-1 ADMINISTRATIVE FEE	-204	0	-204	-1,150.59	.00	946.59	564.0%
4538 COPY FEE	-3,000	0	-3,000	-516.00	.00	-2,484.00	17.2%
4597 PURCHASING	-9,996	0	-9,996	1,250.00	.00	-11,246.00	-12.5%
4701 TRANSFER FR FUND BALANCE	-8,000,000	0	-8,000,000	200,000.00	.00	-8,200,000.00	-2.5%
4805 MISCELLANEOUS REIMBURSEMENTS	-17,000	0	-17,000	11,388.50	.00	-28,388.50	-67.0%
4807 REIMBURSEMENTS OF EXPENSES	0	0	0	-400.00	.00	400.00	100.0%
4819 ATM COMMISSIONS	-324	0	-324	-3.00	.00	-321.00	.9%
4838 SPINNAKER SETTLEMENT	0	0	0	-3,300,000.00	.00	3,300,000.00	100.0%
4839 MISCELLANEOUS REVENUE	0	0	0	340,304.36	.00	-340,304.36	100.0%
4843 PURCHASING CARD REBATES	-40,000	0	-40,000	-4,853.87	.00	-35,146.13	12.1%
4857 NWLK TRANSIT DIST-MAN PROJECT	-1,950	0	-1,950	-23,490.00	.00	21,540.00	1204.6%
4860 SALE OF PROPERTY	0	0	0	-25,000.00	.00	25,000.00	100.0%
4865 TAX SALE FEE REVENUE	-100,000	0	-100,000	-16,813.00	.00	-83,187.00	16.8%
4901 INVESTMENT INCOME	-8,000,000	0	-8,000,000	-139,559.53	.00	-7,860,440.47	1.7%
4904 LIQUOR & CANNABIS SURCHARGE	-70,000	0	-70,000	.00	.00	-70,000.00	.0%
TOTAL FINANCE	-422,941,175	0	-422,941,175	-376,927,445.22	.00	-46,013,729.78	89.1%

200 COMMUNITY SERVICES

4120 STATE GRANT	-26,000	0	-26,000	-26,121.60	.00	121.60	100.5%
4184 YOUTH SERVICES GRANT	-62,092	0	-62,092	-29,847.92	.00	-32,244.08	48.1%
4415 FOOD LICENSE	-255,587	0	-255,587	-206,390.00	.00	-49,197.00	80.8%
4418 OTHER ENVIRONMENTAL PERMITS	-90,000	0	-90,000	-36,700.00	.00	-53,300.00	40.8%
4419 HOUSING CODE FEES	-59,560	0	-59,560	-52,300.00	.00	-7,260.00	87.8%
4505 DONATIONS	-15,000	0	-15,000	-16,530.00	.00	1,530.00	110.2%
4577 CLINIC FEES	-167,000	0	-167,000	-115,895.48	.00	-51,104.52	69.4%
4578 HOUSING VIOLATION	0	0	0	-2,940.00	.00	2,940.00	100.0%
4595 LIBRARY FEES & FINES	-9,000	0	-9,000	-15,405.39	.00	6,405.39	171.2%
4598 SEALER OF WEIGHTS & MEASURES	-21,348	0	-21,348	-18,445.00	.00	-2,903.00	86.4%

OPERATING REVENUES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
459D PASSPORT FEES	-36,000	0	-36,000	-175.00	.00	-35,825.00	.5%	
TOTAL COMMUNITY SERVICES	-741,587	0	-741,587	-520,750.39	.00	-220,836.61	70.2%	
300 POLICE								
4120 STATE GRANT	-232,488	0	-232,488	-213,866.67	.00	-18,621.33	92.0%	
4181 STATE REIMBURSEMENTS	-478,573	0	-478,573	.00	.00	-478,573.00	.0%	
4220 FEDERAL GRANT	-58,257	0	-58,257	.00	.00	-58,257.00	.0%	
4440 GUN PERMITS	-31,500	0	-31,500	-19,700.00	.00	-11,800.00	62.5%	
4441 BINGO PERMITS	-375	0	-375	-1,615.00	.00	1,240.00	430.7%	
4442 OTHER PERMITS	-16,075	0	-16,075	-4,745.00	.00	-11,330.00	29.5%	
4501 FALSE ALARMS	-49,242	0	-49,242	-24,525.00	.00	-24,717.00	49.8%	
4502 POLICE REPORTS	-14,093	0	-14,093	-9,692.50	.00	-4,400.50	68.8%	
4503 DOG POUND FEES	-1,175	0	-1,175	-1,145.00	.00	-30.00	97.4%	
4504 POLICE EXTRA WORK SURCHARGE	-394,579	0	-394,579	-203,854.83	.00	-190,724.17	51.7%	
4506 FINGER PRINTS	-14,430	0	-14,430	-8,280.00	.00	-6,150.00	57.4%	
4507 CRIMINAL REPORTS	-1,650	0	-1,650	-1,960.00	.00	310.00	118.8%	
4508 PHOTOS	-1,315	0	-1,315	-7,689.00	.00	6,374.00	584.7%	
4814 POLICE-UNCLAIMED PROPERTIES	0	0	0	-3,463.85	.00	3,463.85	100.0%	
TOTAL POLICE	-1,293,752	0	-1,293,752	-500,536.85	.00	-793,215.15	38.7%	
301 FIRE								
4189 EMERGENCY MGT PERF GRANT-EMPG	-48,976	0	-48,976	-95,120.50	.00	46,144.50	194.2%	
4445 FIRE PERMITS	-30,000	0	-30,000	-19,060.00	.00	-10,940.00	63.5%	
4619 BROAD RIVER STA PARKING SPACES	-2,160	0	-2,160	-2,120.00	.00	-40.00	98.1%	
TOTAL FIRE	-81,136	0	-81,136	-116,300.50	.00	35,164.50	143.3%	
370 ECON & COMMUNITY DEVELOPMENT								
4401 BUILDING PERMITS	-4,200,000	0	-4,200,000	-3,506,989.56	.00	-693,010.44	83.5%	
4407 OTHER PERMITS	-54,204	0	-54,204	-200,112.94	.00	145,908.94	369.2%	
4409 EDUCATIONAL TRAINING FEE	-19,200	0	-19,200	-23,337.42	.00	4,137.42	121.5%	
4410 PRE-DEMOLITION FEE	0	0	0	-100.00	.00	100.00	100.0%	
4411 RETRIEVAL FEE	-20,616	0	-20,616	-13,105.89	.00	-7,510.11	63.6%	

OPERATING REVENUES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
4461 APPLICATION FEES	-34,392	0	-34,392	-17,855.00	.00	-16,537.00	51.9%	
4462 ENFORCEMENT FEES	-30,000	0	-30,000	-161,698.79	.00	131,698.79	539.0%	
4463 PHOTOCOPIES, REGULATIONS, MAPS	-180	0	-180	.00	.00	-180.00	.0%	
4464 LEGAL NOTICE FEE	-4,992	0	-4,992	-2,880.00	.00	-2,112.00	57.7%	
4465 PLANNING & ZONING APPLICATIONS	-15,000	0	-15,000	-25,980.00	.00	10,980.00	173.2%	
4466 COPIES/MISCELLANEOUS	0	0	0	-82.00	.00	82.00	100.0%	
4468 ZONING APPROVALS	-200,400	0	-200,400	-301,425.25	.00	101,025.25	150.4%	
4469 ZONING BOARD APPEALS VARIANCES	-10,800	0	-10,800	-5,020.00	.00	-5,780.00	46.5%	
446A PERMIT EXTENSION FEES	-5,000	0	-5,000	.00	.00	-5,000.00	.0%	
4822 ADMIN REIMB-ST LAND USE FEE	-2,096	0	-2,096	.00	.00	-2,096.00	.0%	
TOTAL ECON & COMMUNITY DEVELOPMENT	-4,596,880	0	-4,596,880	-4,258,586.85	.00	-338,293.15	92.6%	

400 OPERATIONS & PUBLIC WORKS

4136 GRANTS FOR MUNICIPAL PROJECTS	-402,915	0	-402,915	-14,678.49	.00	-388,236.51	3.6%	
4176 STATE HIGHWAY AID	-917,896	0	-917,896	-1,234,725.00	.00	316,829.00	134.5%	
4450 SOLID WASTE REGISTRATION	-22,824	0	-22,824	-71,029.12	.00	48,205.12	311.2%	
4454 BULKY WASTE LICENSE	-5,004	0	-5,004	-4,325.00	.00	-679.00	86.4%	
4455 DRIVEWAY PERMITS	-30,000	0	-30,000	-13,200.00	.00	-16,800.00	44.0%	
4456 FILL PERMITS	-1,176	0	-1,176	.00	.00	-1,176.00	.0%	
4460 DPW TREE PERMITS	0	0	0	-200.00	.00	200.00	100.0%	
4505 DONATIONS	-5,629	0	-5,629	.00	.00	-5,629.00	.0%	
4515 TIRE RECYCLING FEE	-5,496	0	-5,496	-7,892.48	.00	2,396.48	143.6%	
4518 SOLID WASTE DISPOSAL FEE	-600,000	0	-600,000	-700,537.99	.00	100,537.99	116.8%	
4526 ORDINANCE VIOLATIONS	-756	0	-756	.00	.00	-756.00	.0%	
4529 CITY SHARE RECYCLING SALES	0	0	0	-2,430.41	.00	2,430.41	100.0%	
452G SPORTS LIGHTING	-25,625	0	-25,625	.00	.00	-25,625.00	.0%	
452H EV CHARGE - PUBLIC FEES	0	0	0	-5,275.76	.00	5,275.76	100.0%	
452J SALE OF SOLID WASTE TOTERS	0	0	0	-80,961.60	.00	80,961.60	100.0%	
4540 RESIDENT NON-NWLK REG VEHICLE	0	0	0	-3,750.00	.00	3,750.00	100.0%	
4542 GATEHOUSE PARKING FEES	-10,830	0	-10,830	-1,680.00	.00	-9,150.00	15.5%	
4543 GRASSY/RAM/SHEA ISLANDS	-3,587	0	-3,587	.00	.00	-3,587.00	.0%	
4544 AQUATICS	-104,037	0	-104,037	.00	.00	-104,037.00	.0%	
4545 RECREATION	-4,100	0	-4,100	-1,464.96	.00	-2,635.04	35.7%	
4546 SPORTS	-180,660	0	-180,660	14,098.35	.00	-194,758.35	-7.8%	
4547 CAMPS	-996	0	-996	.00	.00	-996.00	.0%	
4548 SPECIAL EVENTS	-408	0	-408	-1,500.00	.00	1,092.00	367.6%	
4553 NON-RESIDENT PARKING-WEEKENDS	-323,000	0	-323,000	.00	.00	-323,000.00	.0%	
4555 NON-RESIDENT PARKING-WEEKDAYS	-58,425	0	-58,425	.00	.00	-58,425.00	.0%	
4557 VENDING MACHINE INCOME	-405	0	-405	-140.53	.00	-264.47	34.7%	
4558 OUT OF TOWN STICKER-LANDLOCK	-15,375	0	-15,375	-700.00	.00	-14,675.00	4.6%	

OPERATING REVENUES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
4559 CITY MARINA FEE	-36,900	0	-36,900	-6,342.42	.00	-30,557.58	17.2%	
4561 NON-RESIDENT PARKING-OFF PEAK	-80,413	0	-80,413	-1,050.00	.00	-79,363.00	1.3%	
4562 BOAT SHOW PARKING	-20,500	0	-20,500	.00	.00	-20,500.00	.0%	
4563 VETS PARK-VISITOR DOCK/MOORING	-37,908	0	-37,908	-67,793.00	.00	29,885.00	178.8%	
4564 PARK USAGE FEES	-102,507	0	-102,507	-3,600.00	.00	-98,907.00	3.5%	
4565 NORWALK RESIDENT BOAT STICKERS	-13,325	0	-13,325	-5,370.00	.00	-7,955.00	40.3%	
4567 NON-RESIDENT LAUNCHES-WEEKDAYS	-1,602	0	-1,602	.00	.00	-1,602.00	.0%	
4568 NON-RESIDENT LAUNCHES	-19,400	0	-19,400	-24,200.00	.00	4,800.00	124.7%	
4569 NON-RESIDENT LAUNCH STICKERS	-13,735	0	-13,735	-3,600.00	.00	-10,135.00	26.2%	
4579 SALE OF DISPOSAL PASS-DPW	0	0	0	-3,450.00	.00	3,450.00	100.0%	
4602 SAILING SCH & BEACH CONCESSION	-42,025	0	-42,025	-4,847.40	.00	-37,177.60	11.5%	
4604 GALLAHER COTTAGE	0	0	0	-11,880.00	.00	11,880.00	100.0%	
4605 CRANBURY PK-GALLAGHER MANSION	0	0	0	-71,802.00	.00	71,802.00	100.0%	
4617 CROSS STREET PROPERTY	-21,000	0	-21,000	-15,750.00	.00	-5,250.00	75.0%	
4618 GROWING SEEDS TOO CHILD DEVELP	0	0	0	-19,370.00	.00	19,370.00	100.0%	
4622 FAMILY& CHILDRENS AID-RENTAL	-37,276	0	-37,276	-33,040.28	.00	-4,235.72	88.6%	
4629 LIBERTY SQUARE-FREEZER RENTAL	-3,150	0	-3,150	-12,600.00	.00	9,450.00	400.0%	
4632 LEASE REVENUE	-3,564	0	-3,564	-3,074.80	.00	-489.20	86.3%	
4634 CRANBURY PARK-PICNIC PAVILLION	-29,422	0	-29,422	-5,815.00	.00	-23,607.00	19.8%	
4643 CRANBURY PARK-BUNKHOUSE	-6,150	0	-6,150	-2,840.00	.00	-3,310.00	46.2%	
4644 FODOR FARM-NWLK LAND TRUST	-1,845	0	-1,845	-1,650.00	.00	-195.00	89.4%	
4645 FODOR FARM-NWLK PRESERVE TRUST	-1,845	0	-1,845	-900.00	.00	-945.00	48.8%	
4646 FODOR FARM-LIVE GREEN CT	-1,845	0	-1,845	.00	.00	-1,845.00	.0%	
4647 FODOR FARM-NWLK TREE ALLIANCE	-1,845	0	-1,845	-1,650.00	.00	-195.00	89.4%	
4649 FODOR CARETAKER APARTMENT	-15,990	0	-15,990	-16,720.00	.00	730.00	104.6%	
4650 CDI - HEADSTART	-32,325	0	-32,325	-24,243.78	.00	-8,081.22	75.0%	
4651 CRANBURY PARK-THEATER	-3,075	0	-3,075	.00	.00	-3,075.00	.0%	
4652 VEHICLE CHARGING STATION	-1,000	0	-1,000	-928.35	.00	-71.65	92.8%	
4653 ODYSSEY ELY LEASE	0	0	0	-25,783.70	.00	25,783.70	100.0%	
4655 KAYAK RACK RENTAL	-14,862	0	-14,862	-895.00	.00	-13,967.00	6.0%	
4659 NWLK REDEVELOPMT AGENCY-LEASE	0	0	0	-2,409.75	.00	2,409.75	100.0%	
4805 MISCELLANEOUS REIMBURSEMENTS	-20,596	0	-20,596	-601.63	.00	-19,994.37	2.9%	
4807 REIMBURSEMENTS OF EXPENSES	-8,508	0	-8,508	.00	.00	-8,508.00	.0%	
4818 FODOR FARM GARDENS	-6,457	0	-6,457	-685.00	.00	-5,772.00	10.6%	
4839 MISCELLANEOUS REVENUE	0	0	0	-464,661.35	.00	464,661.35	100.0%	
4855 CONCERT HALL CLEANING REIMB	0	0	0	-5,757.50	.00	5,757.50	100.0%	
4863 SCRAP METAL SALES	-15,538	0	-15,538	-1,434.64	.00	-14,103.36	9.2%	
4870 MISCELLANEOUS REBATES	0	0	0	-289.28	.00	289.28	100.0%	
4898 CENTRALIZED FUEL-OUTSIDE AG	-52,560	0	-52,560	-100,906.88	.00	48,346.88	192.0%	
489B EXP REIMB PARKING	-386,309	-57,203	-443,512	-443,512.00	.00	.00	100.0%	
489C EXP REIMB WPCA	-768,460	0	-768,460	-768,460.00	.00	.00	100.0%	
TOTAL OPERATIONS & PUBLIC WORKS	-4,521,081	-57,203	-4,578,284	-4,288,306.75	.00	-289,977.25	93.7%	

500 EDUCATION

OPERATING REVENUES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
4101 EDUCATION COST SHARING	-10,095,000	0	-10,095,000	-4,845,663.00	.00	-5,249,337.00	48.0%	
TOTAL EDUCATION	-10,095,000	0	-10,095,000	-4,845,663.00	.00	-5,249,337.00	48.0%	
800 DEBT SERVICE								
4824 DEBT SERVICE REIMBURSEMENT	-808,142	0	-808,142	-425,240.61	.00	-382,901.39	52.6%	
TOTAL DEBT SERVICE	-808,142	0	-808,142	-425,240.61	.00	-382,901.39	52.6%	
950 PENSION FUNDS								
4873 GRANT PENSION FUNDING	-35,000	0	-35,000	-12,328.41	.00	-22,671.59	35.2%	
TOTAL PENSION FUNDS	-35,000	0	-35,000	-12,328.41	.00	-22,671.59	35.2%	
TOTAL GENERAL FUND	-450,471,977	-57,203	-450,529,180	-396,828,499.97	.00	-53,700,680.03	88.1%	
GRAND TOTAL	-450,471,977	-57,203	-450,529,180	-396,828,499.97	.00	-53,700,680.03	88.1%	
** END OF REPORT - Generated by Kimberlee Kinsella **								

POLICE, FIRE, PW WAGES MAR 2026

FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01 GENERAL FUND							
300 POLICE							
013010 POLICE-ADMINISTRATION	822,975	0	822,975	625,894.50	.00	197,080.50	76.1%
013022 UNIFORM PATROL	11,949,624	0	11,949,624	8,643,195.03	.00	3,306,428.97	72.3%
013023 MARINE PATROL	261,012	0	261,012	194,459.37	.00	66,552.63	74.5%
013024 K-9 UNIT	410,470	0	410,470	322,314.38	.00	88,155.62	78.5%
013025 EMERGENCY SERVICE UNIT	122,070	0	122,070	45,467.59	.00	76,602.41	37.2%
013026 COMMUNITY POLICE SERVICES	1,398,068	0	1,398,068	926,363.27	.00	471,704.73	66.3%
01302A DESK & HOLDING FACILITIES	120	0	120	470,313.98	.00	-470,193.98*****%	
013030 DETECTIVE BUREAU	2,190,257	0	2,190,257	1,574,099.67	.00	616,157.33	71.9%
013035 SPECIAL SERVICES	1,103,730	0	1,103,730	573,721.92	.00	530,008.08	52.0%
013036 SPECIAL VICTIMS UNIT	864,445	0	864,445	697,992.45	.00	166,452.55	80.7%
013037 IDENTIFICATION BUREAU	339,170	0	339,170	261,919.01	.00	77,250.99	77.2%
013038 SCHOOL RESOURCE OFFICERS	916,905	500,000	1,416,905	597,898.62	.00	819,006.38	42.2%
013040 TESTING & RECRUITING	147,915	0	147,915	102,230.46	.00	45,684.54	69.1%
013042 TRAINING	899,975	0	899,975	360,570.19	.00	539,404.81	40.1%
013048 INTERNAL AFFAIRS	260,301	0	260,301	191,697.12	.00	68,603.88	73.6%
013049 PLANNING/RESEARCH/ACCREDITAT	246,884	0	246,884	188,046.81	.00	58,837.19	76.2%
013050 PROPERTY & EVIDENCE	171,832	0	171,832	128,690.36	.00	43,141.64	74.9%
013053 VEHICLE MAINTENANCE	133,107	0	133,107	86,965.94	.00	46,141.06	65.3%
013055 POLICE HEADQUARTERS	73,510	0	73,510	64,755.30	.00	8,754.70	88.1%
013057 COURT OFFICER	127,890	0	127,890	97,842.47	.00	30,047.53	76.5%
013059 ANIMAL CONTROL	263,809	0	263,809	205,388.90	.00	58,420.10	77.9%
01305C DARE	1,032	0	1,032	.00	.00	1,032.00	.0%
013060 ADMINISTRATIVE SERVICES	133,347	0	133,347	103,846.38	.00	29,500.62	77.9%
013061 PURCHASING & BOOKKEEPING	79,116	0	79,116	59,498.71	.00	19,617.29	75.2%
013062 EXTRA WORK	0	0	0	308,255.86	.00	-308,255.86	100.0%
013063 PAYROLL	74,036	0	74,036	66,227.75	.00	7,808.25	89.5%
013064 DATA ENTRY	131,744	0	131,744	98,694.57	.00	33,049.43	74.9%
013065 PUBLIC RECORDS	129,764	0	129,764	93,090.45	.00	36,673.55	71.7%
013066 ALARM ADMINISTRATION	112,121	0	112,121	96,645.90	.00	15,475.10	86.2%
013070 CD ADMINISTRATION	134,112	0	134,112	98,807.36	.00	35,304.64	73.7%
013071 COMMUNICATIONS/911	2,574,678	0	2,574,678	2,266,824.58	.00	307,853.42	88.0%
TOTAL POLICE	26,074,019	500,000	26,574,019	19,551,718.90	.00	7,022,300.10	73.6%

301 FIRE

POLICE, FIRE, PW WAGES MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
013110 ADMINISTRATION	571,219	0	571,219	565,321.39	.00	5,897.61	99.0%	
013120 FIRE SUPPRESSION DIVISION	18,289,295	0	18,289,295	13,287,442.93	.00	5,001,852.07	72.7%	
013130 FIRE MARSHAL DIVISION	1,186,215	0	1,186,215	849,048.07	.00	337,166.93	71.6%	
013140 FIRE TRAINING	167,721	0	167,721	115,744.19	.00	51,976.81	69.0%	
013152 FIRE MECHANIC DIVISION	295,967	0	295,967	155,977.54	.00	139,989.46	52.7%	
013160 EMERGENCY PREPAREDNESS PLAN	122,116	0	122,116	87,569.43	.00	34,546.57	71.7%	
TOTAL FIRE	20,632,533	0	20,632,533	15,061,103.55	.00	5,571,429.45	73.0%	
400 OPERATIONS & PUBLIC WORKS								
014010 OPERATIONS CHIEF	304,485	0	304,485	227,157.65	.00	77,327.35	74.6%	
014021 OPERATIONS-MAINT & REPAIR ST	4,244,686	-1,709,115	2,535,571	1,558,226.50	.00	977,344.50	61.5%	
014023 OPERATIONS-SIGNS & MARKINGS	520	0	520	725.00	.00	-205.00	139.4%	
014025 OPERATIONS-SNOW/ICE REMOVAL	130,240	0	130,240	546,657.45	.00	-416,417.45	419.7%	
014027 STORM DRAINAGE	12,264	0	12,264	.00	.00	12,264.00	.0%	
014028 OPERATIONS-SOLID WASTE COLLE	113,182	0	113,182	134,950.26	.00	-21,768.26	119.2%	
014029 OPERATIONS-TREE MAINT/REMOVA	353,718	0	353,718	216,907.78	.00	136,810.22	61.3%	
014030 ENGINEERING	1,792,068	0	1,792,068	1,320,206.15	.00	471,861.85	73.7%	
014042 OPERATIONS-DISPOSAL	333,655	0	333,655	227,303.18	.00	106,351.82	68.1%	
014045 CENTRALIZED FLEET MAINTENANC	895,682	0	895,682	632,351.11	.00	263,330.89	70.6%	
014071 ENGINEERING-FACILITIES-ADMIN	284,054	5,000	289,054	219,561.02	.00	69,492.98	76.0%	
014100 RECREATION-ADMIN	948,488	-21,146	927,342	626,506.96	.00	300,835.04	67.6%	
014103 SOCIAL PROGRAMS	0	0	0	5,521.25	.00	-5,521.25	100.0%	
014109 SPORTS PROGRAMS	47,952	0	47,952	80,878.25	.00	-32,926.25	168.7%	
014112 PHYSICAL FITNESS	56,000	7,392	63,392	57,478.02	.00	5,913.98	90.7%	
014150 GROUNDS/FACILITIES	2,354,550	-47,000	2,307,550	1,693,678.24	.00	613,871.76	73.4%	
014153 CALF BEACH OPERATIONS	294,492	0	294,492	264,838.73	.00	29,653.27	89.9%	
014156 VETERAN PARK MAINTENANCE	84,996	0	84,996	43,847.62	.00	41,148.38	51.6%	
014162 HERITAGE/MATHEWS PKS	35,004	0	35,004	27,727.60	.00	7,276.40	79.2%	
014165 RECREATION&PARKS-FODOR FARM	36,600	0	36,600	24,113.80	.00	12,486.20	65.9%	
014171 CRANBURY PARK	30,000	0	30,000	12,900.00	.00	17,100.00	43.0%	
TOTAL OPERATIONS & PUBLIC WORKS	12,352,636	-1,764,869	10,587,767	7,921,536.57	.00	2,666,230.43	74.8%	
TOTAL GENERAL FUND	59,059,188	-1,264,869	57,794,319	42,534,359.02	.00	15,259,959.98	73.6%	
GRAND TOTAL	59,059,188	-1,264,869	57,794,319	42,534,359.02	.00	15,259,959.98	73.6%	

** END OF REPORT - Generated by Kimberlee Kinsella **

BOE FUND 11 MAR 2026

FOR 2026 09

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11 BOARD OF ED FUND							
100 DEGREE LEVEL CHANGES	100,000	0	100,000	.00	.00	100,000.00	.0%
101 LONG TERM SUBSTITUTES Cert	414,500	-86,906	327,594	193,479.86	.00	134,114.51	59.1%
102 PROFESSIONAL DEVELOPMENT	95,371	-43,283	52,088	19,178.15	.00	32,909.35	36.8%
111 SUPERINTENDENT	379,356	0	379,356	397,572.62	.00	-18,216.62	104.8%
112 CENTRAL ADMIN SUP TEAM	999,623	1,000	1,000,623	731,223.81	.00	269,398.75	73.1%
113 PRINCIPALS	7,619,892	186,362	7,806,254	5,664,634.65	.00	2,141,619.18	72.6%
114 SUPERVISORS	415,088	1	415,089	303,333.94	.00	111,754.66	73.1%
115 ASSISTANT SUPERVISORS	2,353,846	96,829	2,450,675	1,764,498.37	.00	686,176.24	72.0%
117 TEACHERS	87,843,076	1,640,880	89,483,956	56,935,000.75	.00	32,548,955.18	63.6%
118 SUBSTITUTES Cert Daily	414,450	80,453	494,903	334,332.01	.00	160,571.38	67.6%
119 OTHER CERTIFIED	10,931,514	89,065	11,020,579	6,632,002.47	.00	4,388,576.78	60.2%
121 SECRETARY	3,168,564	163,448	3,332,012	2,426,719.04	.00	905,293.33	72.8%
122 AIDE	13,073,968	1,048,854	14,122,822	9,750,859.38	.00	4,371,962.92	69.0%
123 CLERKS	495,473	40,158	535,631	354,121.24	.00	181,509.79	66.1%
124 CUSTODIANS	2,427,619	-19,334	2,408,285	1,745,557.59	.00	662,727.29	72.5%
125 MAINTENANCE	667,035	0	667,035	447,461.45	.00	219,573.55	67.1%
126 UNION AFFILIATED	5,630,234	-112,408	5,517,826	3,954,920.88	.00	1,562,904.92	71.7%
127 OTHER NON-CERTIFIED	930,727	-31,749	898,978	617,042.19	.00	281,935.36	68.6%
128 SUBSTITUTES Non-Cert LT	302,785	49,489	352,274	253,588.05	.00	98,686.32	72.0%
130 OVERTIME SALARIES	673,203	54,824	728,027	547,890.80	.00	180,136.18	75.3%
133 SALARIES-WORKSHOPS	52,077	-500	51,577	17,327.00	.00	34,249.50	33.6%
134 SALARIES-EXTRA CURRICULA	284,749	152,048	436,797	359,391.85	.00	77,404.89	82.3%
137 CERTIFIED HOURLY	854,647	136,812	991,459	869,914.08	.00	121,544.50	87.7%
138 NON-CERTIFIED HOURLY	471,250	69,924	541,174	518,944.80	.00	22,229.62	95.9%
139 EXTRA-CURRICULAR STIPENDS	1,516,312	16,733	1,533,045	982,465.27	.00	550,579.23	64.1%
143 NURSES	1,944,267	7,928	1,952,195	1,147,420.96	.00	804,774.09	58.8%
145 PHYSICAL THERAPIST	1,178,876	6,890	1,185,766	724,327.36	.00	461,438.53	61.1%
150 REDESIGN FUNDS	-1,854,827	-179,400	-2,034,227	.00	.00	-2,034,227.00	.0%
212 FRINGE BENEFITS	33,364,938	455,922	33,820,860	16,682,469.00	.00	17,138,391.18	49.3%
230 RETIREMENT BENEFITS	1,973,479	56,264	2,029,743	716,751.48	.00	1,312,991.65	35.3%
235 LONGEVITY	215,350	2,150	217,500	245,876.92	.00	-28,376.92	113.0%
240 SOCIAL SECURITY	3,725,096	79,874	3,804,970	3,041,047.36	.00	763,922.64	79.9%
250 UNEMPLOYMENT COMPENSATIO	100,000	0	100,000	95,463.00	.00	4,537.00	95.5%
300 PURCHASED PROF AND TECH	199,100	17,021	216,121	155,846.97	33,045.99	27,227.98	87.4%
301 ATTENDANCE AT MEETINGS	123,676	-4,002	119,674	64,436.86	3,380.31	51,856.66	56.7%
311 RECRUITMENT	18,000	-8,000	10,000	5,076.66	.00	4,923.34	50.8%
312 IN SERVICE	122,563	-22,710	99,854	95,708.50	3,745.00	400.00	99.6%
324 FIELD TRIPS	106,700	12,430	119,130	124,685.12	13,193.28	-18,748.40	115.7%
330 OTHER PROF TECH SERVICES	7,500,768	582,282	8,083,049	6,222,485.45	3,721,213.69	-1,860,649.80	123.0%
331 LEGAL FEES	654,000	35,881	689,881	471,057.42	175,823.18	43,000.40	93.8%

BOE FUND 11 MAR 2026

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
400 PURCHASED PROPERTY SERVI	7,434,906	-68,781	7,366,125	4,707,429.22	2,564,601.48	94,094.01	98.7%
410 UTILITY SERV (WAT & SEW)	441,373	-21,346	420,027	267,995.22	152,031.43	.00	100.0%
412 BOILER REPAIRS	358,812	0	358,812	337,144.17	65,332.83	-43,665.00	112.2%
414 BURNER SERVICE	27,038	-307	26,732	25,485.00	.00	1,246.50	95.3%
415 OTHER REPAIRS	7,500	3,231	10,731	8,140.87	2,590.00	.00	100.0%
416 PNEUMATIC CONTROLS	20,000	27,000	47,000	23,635.94	23,364.06	.00	100.0%
417 CLOCKS & INTERCOMS	2,500	330	2,830	2,829.93	.00	.00	100.0%
420 CLEANING SERVICES	34,000	-1,845	32,155	5,289.23	10,287.22	16,578.55	48.4%
421 DISPOSAL SERVICES	198,167	20,663	218,830	123,102.53	95,726.97	.00	100.0%
425 GLASS	20,000	19,235	39,235	39,234.50	.00	.00	100.0%
430 REPAIRS AND MAINT SERV	1,839,938	-49,268	1,790,670	1,336,211.82	238,910.95	215,546.78	88.0%
431 ELEVATOR SERVICE	55,830	0	55,830	40,302.35	15,527.65	.00	100.0%
432 ELECTRIC SERVICE	20,000	0	20,000	16,966.00	3,034.00	.00	100.0%
433 ELECTRIC MOTORS	15,000	-1,000	14,000	2,296.35	2,703.65	9,000.00	35.7%
440 RENTALS	8,124	41,677	49,801	48,487.95	1,313.10	.00	100.0%
441 RENTAL OF LAND AND BUILD	325,683	-14,131	311,552	188,082.47	93,825.63	29,644.20	90.5%
450 CONSTRUCTION SERVICES	250,000	23,151	273,151	178,818.63	65,081.72	29,250.99	89.3%
490 SECURITY SERVICES	27,510	0	27,510	5,079.06	13,023.98	9,406.96	65.8%
492 LIFE SAFETY SYSTEMS	148,171	142,884	291,055	201,809.42	89,246.02	.00	100.0%
510 STUDENT TRANS SERV -PUBL	12,028,554	29,227	12,057,781	11,148,422.17	811,257.08	98,102.24	99.2%
511 STUDENT TRANS SERV-NON-P	347,719	4,435	352,154	333,601.86	18,552.34	.00	100.0%
519 STUDENT TRANS IND ARTS	30,240	0	30,240	30,240.00	.00	.00	100.0%
521 GEN LIAB/PROPERTY INS	5,000	0	5,000	.00	.00	5,000.00	.0%
529 INTER ACTI INSUR PREM PA	21,250	-14,650	6,600	.00	.00	6,600.18	.0%
530 COMMUNICATIONS	311,331	3,077	314,408	150,935.64	139,561.08	23,910.84	92.4%
540 ADVERTISING	27,100	-5,471	21,629	15,117.50	.00	6,511.50	69.9%
562 SPEC ED TUITION - OTHER LEA'S	2,165,477	65,651	2,231,128	1,391,331.28	914,090.85	-74,294.23	103.3%
563 SPEC ED - OOD TUITION/EC/SAP	11,716,008	-228,161	11,487,847	7,974,238.28	3,695,215.91	-181,607.21	101.6%
565 Regular Ed. OOD Tuition-LEA'S	130,000	-7,547	122,453	16,797.88	66,905.12	38,750.00	68.4%
566 REGULAR ED OOD TUITION	30,000	-2,650	27,350	9,764.20	12,335.80	5,250.00	80.8%
580 TRAVEL	348,700	3,745	352,445	223,323.88	.00	129,121.03	63.4%
590 MISCELL PURCH SERV	14,000	-12,199	1,801	1,592.02	.00	208.98	88.4%
600 SUPPLIES	31,250	2,368	33,618	8,353.94	1,510.47	23,753.75	29.3%
610 GENERAL SUPPLIES	511,284	-60,665	450,619	262,008.69	146,194.49	42,415.73	90.6%
611 INSTRUCTIONAL SUPPLIES	788,870	-5,127	783,743	431,033.82	154,062.43	198,647.22	74.7%
613 MAINTENANCE SUPPLIES	329,715	0	329,715	205,608.87	121,487.40	2,618.73	99.2%
614 POSTAGE	49,395	-700	48,695	32,153.40	4,920.33	11,621.36	76.1%
616 TESTING	117,000	16,461	133,461	165,322.61	3,264.21	-35,125.39	126.3%
622 ELECTRICITY	4,212,780	-20,441	4,192,339	2,128,384.12	1,925,943.88	138,010.96	96.7%
623 PROPANE GAS	58,500	-58,500	0	-21,175.44	19,793.13	1,382.31	100.0%
624 OIL	384,972	-66,382	318,590	123,758.17	181,213.83	13,617.69	95.7%
625 NATURAL GAS	2,166,802	-62,841	2,103,961	1,271,361.33	667,004.42	165,595.25	92.1%
626 GASOLINE	201,415	-10,282	191,133	173,178.72	12,663.28	5,291.17	97.2%
640 BOOKS AND PERIODICALS	5,000	-363	4,637	1,660.79	.00	2,976.39	35.8%

BOE FUND 11 MAR 2026

FOR 2026 09								
	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
641 TEXTBOOKS (HARD COVER/REPL)	125,337	-5,282	120,055	35,822.23	21,058.88	63,173.97	47.4%	
642 LIBRARY BOOKS AND PERIOD	5,700	-1,968	3,732	1,701.76	526.27	1,504.11	59.7%	
643 TECH SUPPLIES	139,205	-11,498	127,707	19,717.84	24,759.56	83,229.60	34.8%	
644 CONSUMABLES/WORKBOOKS	393,029	-81,427	311,602	197,885.96	9,779.49	103,936.68	66.6%	
645 TEXTBOOKS (SOFT COVER)	47,000	-3,541	43,459	2,283.96	18.36	41,157.04	5.3%	
689 Retention & Engagement	5,000	0	5,000	373.88	.00	4,626.12	7.5%	
690 OTHER SUPPLIES AND MATER	493,132	88,712	581,844	399,582.28	91,200.51	91,061.09	84.3%	
692 GRADUATION EXPENSES	110,000	-1,047	108,953	15,204.97	47,201.03	46,546.79	57.3%	
730 INSTRUCTIONAL EQUIPMENT	343,137	62,361	405,498	172,241.30	43,147.53	190,109.00	53.1%	
732 VEHICLES	3,045	-3,045	0	.00	.00	.00	.0%	
733 INSTRUCTIONAL SOFTWARE	803,936	-3,701	800,235	444,279.35	190,272.21	165,683.02	79.3%	
739 NON-INSTRUCTIONAL EQUIPMENT	215,641	52,575	268,216	193,076.06	15,138.32	60,001.98	77.6%	
749 LEASE PAYMENTS	398,699	-917	397,782	263,965.60	133,816.41	.00	100.0%	
810 DUES,FEES AND MEMBERSHIP	185,040	2,226	187,266	132,062.80	8,764.81	46,438.57	75.2%	
910 Fund Transfers Out.	672,601	266,942	939,543	939,543.12	.00	.00	100.0%	
TOTAL BOARD OF ED FUND	242,694,758	4,626,100	247,320,858	162,067,208.81	16,868,661.57	68,384,987.62	72.3%	
GRAND TOTAL	242,694,758	4,626,100	247,320,858	162,067,208.81	16,868,661.57	68,384,987.62	72.3%	

** END OF REPORT - Generated by Kimberlee Kinsella **