CITY OF NORWALK
BOARD OF ESTIMATE & TAXATION
OCTOBER 6, 2014

ATTENDANCE: James Clark, Chairman; Mayor Harry Rilling, Gregory Burnett, Ann Yang Dwyer.

STAFF: Robert Barron, Director Management & Budgets; Thomas Hamilton, Finance Director; Donna King, City Clerk; Karen DelVecchio, Director Information/Technology Public Works Dept: Hal Alvord, Lisa Burns, Steven Birney.

Call to Order

Chairman Clark called the meeting to order at 7:30 p.m. and asked City Clerk King to call the roll. Members were in attendance as indicated above, and there was a quorum present.

Approval of Minutes

September 8, 2014

Mr. Barron noted on page 1 the chart at the bottom, the last set of code numbers should be 5419 for each line not 5916 in line 2. Page 2, last paragraph 1, before 1% add ‘up to’ and replace the words ‘ carry over funding’ with ‘the preceding fiscal year budget’. Page 3, first paragraph, last sentence: replace ‘intensions’ with intentions. Sentence 3, change 1% interest per month to ‘1½ %’ and add ‘or 18% per year.’

**** MR. BURNETT MOVED TO ACCEPT THE MINUTES FROM THE MEETING OF SEPTEMBER 8, 2014 AS AMENDED WITH CORRECTIONS AS ABOVE NOTED.**
**** MOTION PASSED UNANIMOUSLY.**

Report on Special Appropriations

FISCAL YEAR 2014-15:

1. RESOLVED, that a sum not to exceed $25,000 be and the same is hereby transferred from Contingency to the Recreation and Parks Department to cover expenses form Tree Trimming and Removal. (Account #01-6031-5258).

Mr. Mike Mocciae came forward and explained that the Department is out of funds in the account for tree trimming and removal due to the wind storm of the weekend of the Oyster Festival that incurred over $15,000 in removal costs. He added that many dying and dead trees from the past several years of storms, has contributed to anticipate additional costs thus requesting an additional $25,000 as a special appropriation.

Mr. Burnett asked if there has been a determination of future needs for tree removal and maintenance. Ms. Yang-Dwyer asked what the City responsibility is for fallen trees and how to we make sure trees are safe for residents.

There was a discussion on the process of identifying and removal of trees that are a safety hazard. Ms. Yang-Dwyer spoke about the state's clearing of trees along the Merritt Parkway and the liability that they face after a recent fallen tree that resulted in a fatality motor vehicle accident.

There was discussion and review of the practices done by Parks & recreation as well as Department of Public Works and the role of the Tree Warden and Tree Alliance. Mr. Alvord described the work done to attempt to inventory and classify 30,000 trees and Ms. Burns explained that it is a comprehensive documented inspection that occurs on a continual basis by the trained tree crew.

Mayor Rilling asked if the bills are reviewed to make sure charges are in line with the tree work that is done. Mr. Mocciae replied yes, the invoices are checked for approval.

**** MAYOR RILLING MOVED TO APPROVE THE RESOLUTION:**
RESOLVED, THAT A SUM NOT TO EXCEED $25,000 BE AND THE SAME IS HEREBY TRANSFERRED FROM CONTINGENCY TO THE RECREATION AND PARKS DEPARTMENT TO COVER EXPENSES FORM TREE TRIMMING AND REMOVAL. (ACCOUNT #01-6031-5258).
**** MOTION PASSED UNANIMOUSLY.**

2. RESOLVED, that a sum not to exceed $6,000 be and the same is hereby transferred from Increased Estimated Revenues to the Library Department to cover additional Library Programs. (Account #01-6200-5258).

Mr. Barron explained that this was asking permission to spend funds that have been received as donations, so there was an offset to the revenue/expense account. Ms. Christine Bradley, Library Director came forward to answer any questions on the donations. Mr. Clark thanked her for obtaining these donations and for the work involved with soliciting funding for Library programs.

**** MAYOR RILLING MOVED TO APPROVE THE APPROPRIATION:**
RESOLVED, THAT A SUM NOT TO EXCEED $6,000 BE AND THE SAME IS HEREBY TRANSFERRED FROM INCREASED ESTIMATED REVENUES TO THE LIBRARY DEPARTMENT TO COVER ADDITIONAL LIBRARY PROGRAMS. (ACCOUNT #01-6200-5258).
**** MOTION PASSED UNANIMOUSLY.**

3. Transfer Agenda

FISCAL YEAR 2013-14:

POLICE:

From		To		Amount
01-3035-5120	Salary & Wages – Overtime	01-3022-5120	Salary & Wages – Overtime	$1,340
01-3037-5235	Memberships & Dues	01-3022-5120	Salary & Wages – Overtime	250
01-3037-5322	Chemical, Lab, Medical Supplies	01-3022-5120	Salary & Wages – Overtime	243
01-3310-5231	Publication of Notices & Reports	01-3022-5120	Salary & Wages – Overtime	4,617
				$ 6,450

Mr. Barron explained that this deficit occurred on September 23, 2014 when the Police grant accounts were reconciled and the City's 25% match for a DUI enforcement program was transferred from the Grants Fund to the General Fund. It was noted that Finance recommends approval.

**** MR. BURNETT MOVED TO APPROVE THE TRANSFERS AS PRESENTED IN ACCORDANCE WITH ACCOUNT DETAILS AS OUTLINED.**
**** MOTION PASSED UNANIMOUSLY.**

Presentation of Public Works GIS

Mr. Clark stated that the next portion of the meeting would be a presentation by the Department of Public Works. Karen DelVecchio, Hal Alvord, Lisa Burns, and Steven Birney presented the sections of the power point on GIS. They covered the definition, description, an overview of the GIS history, current users, infrastructure management and data analysis and applications, and future technology usage. Questions and comments from the Board members were fielded throughout the presentation. Mr. Clark asked for an electronic file of the presentation to be sent to the Board members.

Other Business

Mr. Barron noted that the Oak Hills Authority financial report remains similar to what was reported last month and comparisons to last year to date are slightly ahead of last year. He added that rounds are tracking at 39,000 to 40,000 rounds, and they have made the restructured debt service payments on time without difficulty.

Key Drivers

Mr. Barron reviewed the attached chart and explained that this is for only the first few days of October. Ms. Yang Dwyer asked if our Pension Manager, Callan Associates could provide direction to the city on liquidity management of cash flow. She suggested that this could be restructured to a monthly financing arrangement that could save the City $3 million. Mr. Hamilton explained that there are restrictions and tax laws that limit municipal investments to CDs and U.S. Treasuries through Federal Agency Securities. He further noted that it would be an operational issue that would need to be addressed by the Tax Collector.

Ms. Yang Dwyer suggested that this would not have to be an operational burden for the Finance Department as it could be outsourced, and there are companies that would do this such as GECC. There was further discussion on the potential downside of such arrangement within constraints for municipal accounting guidelines. Mr. Hamilton suggested that the Tax Collector come in to review the process and to provide an analysis of tax collection guidelines, pros/cons, other cities, and recommended best practices.

Additional Information –the following reports were submitted for information:
• Oak Hills Financial Status – P&L Reports — September 2014
Summary of Special Appropriation - FY 20l3-l4
Status of Contingency— FY 2014-15
• Year-to-date City Operating Budget Report— FY 2014-15
• Tax Collector's Report and Narrative — September 2014
• Salary accounts
• Fire Overtime • Police • DPW
Key Revenue Report — YTD September 2014:

GENERAL FUND

YEAR-TO-DATE SEPTEMBER		FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15			FY 2014-15 SEP YTD + FY 2013-14 OCT-JUN FY 2013-14 PROJECTION		
ORG OBJ	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	% of BUDGET	PROJECTION	BUD VAR	BUD %
010500 4478	REAL ESTATE CONVEYANCE TAX	$ 638,962	$ 555,366	$ 896,610	$ 659,061	$ 3,000,000	22.0%	$ 3,113,804	$ 113,804	3.8%
013410 4401	BUILDING PERMITS	$ 218,606	$ 578,780	$ 1,707,950	$ 779,160	$ 3,100,000	25.1%	$ 2,403,068	$ (696,932)	-22.5%
011340 4901	INVESTMENT INCOME	$ 279,059	$ 214,842	$ 117,091	$ 130,922	$ 450,000	29.1%	$ 592,828	$ 142,828	31.7%
010500 4535	RECORDING FEES	$ 78,893	$ 102,106	$ 82,920	$ 56,169	$ 378,750	14.8%	$ 273,580	$ (105,170)	-27.8%
		$ 1,215,520	$ 1,451,093	$ 2,804,571	$ 1,625,312	$ 6,928,750	23.5%	$ 6,383,281	$ (545,469)	-7.9%

FULL FISCAL YEAR		FY 2011-12	FY 2012-13	FY 2013-14	(YTD as of 10/06/14) FY 2014-15		
ORG OBJ	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	% of BUDGET
010500 4478	REAL ESTATE CONVEYANCE TAX	$ 2,217,496	$ 2,804,148	$ 3,351,353	$ 861,472	$ 3,000,000	28.7%
013410 4401	BUILDING PERMITS	$ 1,736,208	$ 2,916,517	$ 3,331,858	$ 1,141,856	$ 3,100,000	36.8%
011340 4901	INVESTMENT INCOME	$ 1,004,262	$ 201,177	$ 578,997	$ 130,907	$ 450,000	29.1%
010500 4535	RECORDING FEES	$ 374,434	$ 423,920	$ 300,331	$ 75,931	$ 378,750	20.0%
		$ 5,332,400	$ 6,345,762	$ 7,562,540	$ 2,210,166	$ 6,928,750	31.9%

% COLLECTED AS OF SEPTEMBER		FY 2011-12	FY 2012-13	FY 2013-14	10/06/2014 - 9/30/2014
ORG OBJ	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	
010500 4478	REAL ESTATE CONVEYANCE TAX	28.8%	19.8%	26.8%	$ 202,411
013410 4401	BUILDING PERMITS	12.6%	19.8%	51.3%	$ 362,695
011340 4901	INVESTMENT INCOME	27.8%	106.8%	20.2%	$ (15)
010500 4535	RECORDING FEES	21.1%	24.1%	27.6%	$ 19,762
		22.8%	22.9%	37.1%	$ 584,854

Adjournment

**** MR. BURNETT MOVED TO ADJOURN.**
**** MOTION PASSED UNANIMOUSLY.**

The meeting was adjourned at 9:15 p.m.

Respectfully submitted,
Marilyn Knox; Telesco Secretarial Services