CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
MAY 7, 2018

ATTENDANCE:	Edwin Camacho, Chair; James Feigenbaum, James Frayer, Troy Jellerette, Artie Kassimis, James Page; Harry Rilling, Mayor (conference call from 7:40-8:05 p.m.);
STAFF:	Robert Barron, Director of Finance (via Conference Call), Lunda Asmani, Director of Budgets & Management; Donna King, City Clerk
OTHER:	Lisa Biagiarelli, CCMC, Esq.Tax Collector;

CALL TO ORDER

Mr. Camacho called the meeting to order at 6:30 p.m. City Clerk King called the roll and noted the members in attendance as above listed and that a quorum was present.

Approval of Minutes:

March 28, 2018 – Special Meeting

Mr. Asmani noted Robert Barron, Director of Finance should be added under Attendance. Correct Frey to Frayer.

**** MR. KASSIMIS MOVED TO APPROVE THE MINUTES OF THE SPECIAL MEETING OF MARCH 28, 2018 AS AMENDED WITH CORRECTIONS NOTED.**
**** MOTION PASSED UNANIMOUSLY.**

March 28, 2018 – Public Hearing

Mr. Asmani noted Robert Barron, Director of Finance should be added under Attendance. Correct Frey to Frayer. Page 1, paragraph 2: change health to healthy. Page 5, paragraph 2: second sentence, change ‘was being’ to ‘members have been repeatedly called irresponsible.’

**** MR. KASSIMIS MOVED TO APPROVE THE MINUTES OF THE PUBLIC HEARING OF MARCH 28, 2018 AS AMENDED WITH CORRECTIONS NOTED.**

**** MOTION PASSED UNANIMOUSLY**

April 2, 2018 – Regular Meeting

Page 5, first paragraph, Mr. Feigenbaum asked for a more in depth and comprehensive coverage of the discussion on the cautionary risk adverse comments made regarding use of the City's fund balance and impact on the credit rating. Mr. Barron noted that in the first sentence 'five' years should be 'four'. Mr. Frayer stated that he agreed that there should be further details of the statements made regarding the impact

There was discussion and it was agreed to table the minutes pending a review of the tape by the City Clerk.

** MR. KASSIMIS MOVED TO TABLE THE MINUTES OF THE MEETING OF APRIL 2, 2018 PENDING A REVIEW OF THE TAPE.

** MOTION PASSED UNANIMOUSLY.

April 10, 2018 – Special Meeting

Mr. Asmani noted that his name should be added under Attendance.

** MR. KASSIMIS MOVED TO APPROVE THE MINUTES OF THE SPECIAL MEETING OF APRIL 10, 2018 AS AMENDED WITH CORRECTION NOTED.

** MOTION PASSED UNANIMOUSLY.

Special Appropriations Agenda

ADVERTISED ITEM:

FISCAL YEAR 2017-18:

1. RESOLVED, that a sum not to exceed $1,200,000 be and the same is hereby transferred from Fund Balance to fund a Special Education's Development Fund representing the final payment of the three year Memorandum of Understanding between the Board of Education and the City of Norwalk.

Mr. Asmani read the item and reviewed Mr. Barron's memo as follows:

The funding plan is intended to help the Norwalk Board of Education address the priority recommendations of the special education audit conducted by the Capitol Region Education Council (CREC) in November 2015. The City of Norwalk approved a special appropriation of $1.1 million in June 2016 to fund FYE 17, the first year of the plan. The City's Board of Education funded the second year of the plan, FYE 18.

This appropriation of $1.2 million will complete the $3.6 million funding outlined in the Memorandum of Agreement. The funds will be drawn from Fund Balance.

Mr. Feigenbaum asked if this was a three-year program and Mr. Asmani referred to the supporting documents. There was discussion on the terms of the agreement.

Mr. Camacho referred to item 7 in the Memorandum of Understanding and highlighted the joint obligation agreement …funding of the third year will be mutually agreed upon based on analysis by the City and Board of Education of their respective financials including the free balance above a 20% reserve of the Board of Education's insurance account reserves.….

There was further discussion on positioning this to the rating agency as an investment. Mr. Camacho noted that the intention is to reduce out-of-district placement costs by bringing more Special Education services in house. Mr. Baron clarified that any further requests will be treated separately.

Mr. Feigenbaum noted that this is an example that addresses the fund balance discussion, and that this is getting close to the magic number of the planned target ratio of 12%.

**** MR. KASSIMIS MOVED TO ADOPT THE RESOLUTION:**

RESOLVED, that a sum not to exceed $1,200,000 be and the same is hereby transferred from Fund Balance to fund a Special Education's Development Fund representing the final payment of the three year Memorandum of Understanding between the Board of Education and the City of Norwalk.

**** MOTION TO ADOPT PASSED UNANIMOUSLY.**

2. RESOLVED, that a sum not to exceed $1,345 be and the same is hereby transferred from Increased Revenues from the State of Connecticut Library to the Norwalk Public Library.

Mr. Asmani read the item and reviewed supporting documents attached. Mr. Barron clarified that items such as this, although small in amount, come to the BET if it differs from the approved budget. He outlined that the intention is to make the Board aware of any increase to the appropriation for the expense and revenue.

**** MR. PAGE MOVED TO ADOPT THE RESOLUTION.**

RESOLVED, that a sum not to exceed $1,345 be and the same is hereby transferred from Increased Revenues from the State of Connecticut Library to the Norwalk Public Library.

**** MOTION TO ADOPT PASSED UNANIMOUSLY.**

Transfer Agenda

Mr. Asmani presented the attached transfers and explained the rationale as outlined, and noted that Finance recommends approval. Questions and comments were fielded throughout each item.

** MR. FRAYER MOVED TO APPROVE THE TRANSFERS AS SUBMITTED.

** MOTION PASSED UNANIMOUSLY.

POLICE:

From		To		Amount
01-3042-5234	Law Book Subscriptions.	01-3042-5272	Training & Education	$ 496
01-3042-5328	Educational Supplies	01-3042-5272	Training & Education	700
				$1,196

This transfer is to cover a shortfall in the Training and Education account. The available funds are from projected savings.

BUILDING MANAGEMENT:

From		To		Amount
01-0150-5110	Wages & Salary - Regular	01-4071-5561	Buildings/Renovations	$5,000

This transfer is to cover a partial reimbursement for operating expenses at the 98 South Main Street building. The available funds are from a vacant Grant Coordinator position.

CODE ENFORCEMENT:

From		To		Amount
01-0150-5110	Wages & Salary – Regular	01-3410-5140	Wages & Salary – Part-Time	$13,000

This transfer is to cover a shortfall in Part-Time wages due to the absence of a full-time Mechanical Inspector and the need to hire a part-time person. The available funds are from a vacant Grant Coordinator position.

DEPT. OF PUBLIC WORKS:

From		To		Amount
01-4027-5150	Longevity Pay	01-4021-5150	Longevity Pay	$2,560
01-4029-5150	Longevity Pay	01-4021-5150	Longevity Pay	1,000
01-4042-5150	Longevity Pay	01-4021-5150	Longevity Pay	1,740
01-4010-5211	Postage & Box Rental	01-4021-5150	Longevity Pay	635
				$5,935

This transfer is to cover a shortfall in the longevity account. The available funds are due to staff movement within the department and unspent postage and box rental funds.

From		To		Amount
01-4025-5333	Machinery & Eqpt. Parts	01-4025-5323	Meal Allowance	$1,380
01-4025-5269	Other Repair & Maintenance	01-4021-5323	Meal Allowance	1,000
				$2,380

This transfer is to cover a shortfall in the Meal Allowance account. The available funds are from projected savings.

RECREATION & PARKS:

From		To		Amount
01-6025-5298	Other Contractual Services	01-6021-5258	Other Professional Services	$5,000

This transfer is to cover a shortfall in Other Professional Services account as a result of a prior fiscal year check clearing in the current fiscal year. The available funds are from projected savings.

YOUTH SERVICES:

From		To		Amount
01-1100-5110	Wages & Salary – Regular	01-1100-5140	Wages & Salary – Part-Time	$36,213

This transfer is to cover the cost of Part-Time staff fulfilling the vacant Assistant Juvenile Review Board (JRB) Coordinator position. The available funds are from savings as a result of the JRB position vacancy.

Mr. David Walenczyk, Youth Services Director was in attendance and outlined the rationale for the requested transfer. He fielded questions on why the position is not being filled at the same cost as was paid to the part-time person.

Approval of the FY 2017-18 Suspense Tax List

Ms. Biagiarelli presented her memo on the suspense list and outlined the rationale for this practice.

Pursuant to Connecticut General Statute 12-165, I submit herewith the following lists of uncollected taxes. These taxes are deemed 'uncollectible' for one or more of the following reasons: Taxpayer cannot be located, and tax bills have been returned by the U.S. Postal Service as undeliverable; taxpayer is out of business; taxpayer is deceased; taxpayer is in the armed forces; or taxes have been discharged by federal law as a result of a bankruptcy proceeding, and are no longer a collectible debt.

I hereby certify, to the best of my knowledge and belief, that these taxes are uncollectible, and respectfully request that the Board transfer these items to the Suspense Tax Book, in accordance with CGS 12-165. The total dollar amount (principal) included in this request for transfer to suspense is **$532,426.94.** This amount includes: $198,892.30 in business personal property taxes and $333,534.64 in motor vehicle taxes. There is no request for transfer of real estate taxes this year.

The transfer to suspense is part of an annual process. This year's requested transfer of $532,426.94 is significantly less than the $911,302.34 that was transferred last year.

Last year's business personal property transfer request was abnormally high due to bills that were uncollectible as a result of bankruptcy, including 2007 – 2015 grand list bills in the name of The Original Grasso Construction Company, and several accounts that were a consequence of court stipulated settlements, such as Sono Wharf.

In spite of an increasing annual tax levy, our annual transfer to suspense has, for the most part, been decreasing since 2007. We have usually been able to transfer fewer accounts, and a lower dollar amount in total, due to our increased success in collecting delinquent accounts, and the ongoing refinement of our address database through CASS address validation and certification of our semiannual tax billings and delinquent mailings. Our suspense history over the last 15 years follows:

Our success in dealing with delinquent accounts before they reach the 'uncollectible' stage, in particular due to the efforts of the Delinquent Tax Collector, is responsible for the overall *decrease* in suspense, and correlating *increase* in current and back collections.

This year, we are requesting a transfer of 2,309 items. In terms of value, approximately 63% of the dollar amount requested in the transfer, but more than 87% of the volume or number of accounts listed, is comprised of undeliverable motor vehicle tax bills that have been turned over to our outside collection agency for skip tracing and continued billing. Approximately 37% of the dollar amount and 13% of the number of accounts requested is comprised of business personal property accounts. Business personal property taxes being transferred to suspense are due primarily to companies going out of business, or a federal bankruptcy discharge. These accounts can be identified in the detailed report that follows as "OOB" - Out of Business, or "BAN" – Bankruptcy.

Accounts that are transferred to suspense are still collectible in certain cases and remain on our tax software system for fifteen years from the due date. The transfer to suspense is an efficiency measure and serves to relieve the City from having to continue to attempt to bill accounts for which we have no valid address. We do collect in cases where our outside collection agency is able to locate the taxpayer through skip-tracing and other methods, or in cases when the taxpayer ultimately moves back to Connecticut and attempts to register a vehicle at the Department of Motor Vehicles. Accordingly, the transfer to suspense does not mean the City 'gives up' on collecting; it merely means we are able to use our resources more efficiently.

Mr. Barron reiterated the practice of transfer into 'suspense' are still collectible and the Tax Collector's office will continue to pursue collection efforts internally and with the agency.

** MR. FRAYER MOVED TO APPROVE THE SUSPENSE LIST AS SUBMITTED IN THE AMOUNT OF $532,426.94.
** MOTION PASSED UNANIMOUSLY.

2. RESOLUTION, to approve a special capital appropriation totaling $12.6 million to increase the available funds for three projects for the Board of Education.
3. RESOLUTION, to approve the reduction of $12.6 million of appropriation for the Jefferson School.

Mr. Camacho read the requests and suggested they be considered as one action item. Mr. Asmani referred to the memo from BOE Facilities Committee Chair, Mike Barbis that outlined the request as follows:

Request that the City approve a special capital appropriation in the amount of $4.0 million to fund a projected shortfall in the Ponus Ridge Addition and Alteration Project (Project #C0608).

Request that the City approve a special capital appropriation in the amount of $3.6 million to fund a projected shortfall in the New Columbus School Project at the Ely Site (Project #C0607).

Request that the City approve a special capital appropriation in the amount of an additional $5.0 million to fund the Facilities Master Plan Capital Needs Project for Norwalk High School (Project #C0610).

Since it now appears unlikely that the Jefferson School Project can be completed on the original schedule and will need to be deferred until the Ponus Ridge project is completed, we are requesting that the City reduce the appropriation for the Jefferson School Project by the same amount ($12,600,000). We appreciate the Mayor's agreement to recommend restoration of full funding for the Jefferson renovation project in the City's next 5-year Capital Budget, following completion of the Ely, Chestnut St. and Ponus school projects.

Mr. Feigenbaum asked for further documentation and rationale on why Jefferson is being delayed, since it is the most overcrowded school in the district. Mr. Frayer also noted that this was coming only two months after the Capital Budget projects were approved as presented in full detail.

There was discussion on the timing and when this had to be presented through the Finance Committee and how to obtain more information for a possible approval vote by e-mail.

Mayor Rilling joined the meeting via telephone conference call at 7:40 p.m.

Mayor Rilling addressed the background information on the request was the result of a recent meeting with Board of Education members. He noted that it is somewhat of a transfer in capital appropriation to address the shortfall in the Ponus renovation and new Ely site projects along with Norwalk High repairs to doors while deferring the Jefferson project to the next 5-year capital budget.

Mr. Barron referred to the supporting documents that outlined the request as follows:

SUPPLEMENTAL APPROPRIATION REQUEST

- $5.0 million to the Facilities Master Plan Capital Needs Project for Norwalk High School
- $4.0 million to the Ponus Ridge Addition and Alteration
- $3.6 million to the New Columbus School at the Ely Site

APPROPRIATION REDUCTION REQUEST

- $12.6 million reduction to the appropriation for Jefferson School

The Finance Department recommends the approval of these Special Capital Appropriation requests.

ACTION REQUESTED:

1. RESOLUTION: Approve special capital appropriations totaling $12.6 million to increase the available funds for the following three projects: $5.0 million for the Facilities Master Plan, project 09185010-5777-C0610; $4.0 million for Ponus Ridge Addition and Alteration, project 09185010-5777-C0608; and $3.6 million for the New Columbus School at the Ely Site, project 09185010-5777-C0607; and authorizing the issuance of $12.6 million of General Obligation Bonds of the City of Norwalk to meet said appropriation.

2. RESOLUTION: Approve the reduction of $12.6 million of appropriations for the Jefferson School, project 09195010-5777-C0618, from $20.762 million to $8.162 million.

There was further discussion on where a $5 million fund would be coming from 'somewhere' to offset the project costs. Mr. Feigenbaum stated that he did not feel comfortable approving this without additional information on the Norwalk High project, since there was completion of a $20 million renovation in the past few years.

Mr. Camacho suggested amending the motion to change $12.6 to $7.6 to represent approval of only Ponus and Ely projects in consideration of time sensitive nature of the renovation projects. Mr. Kassimis noted that these are needed as 'swing space' to accommodate Jefferson and Columbus students during further renovation projects.

** MR. CAMACHO MOVED AN AMENDMENT TO THE REQUESTED MOTION TO CHANGE $12.6 TO $7.6 TO REPRESENT ONLY PONUS AND ELY PROJECTS.

Further discussions followed on the required window of timing for approvals and project bid schedules. It was noted that approval by e-mail may be required. Mr. Frayer stated that he also did not feel comfortable approving this without additional information on the projected shortfalls and additional capital projects for Norwalk High school

** Mr. Camacho withdrew his motion.

** **MR. KASSIMIS MOVED TO TABLE THE ITEM PENDING FURTHER INFORMATION.**
**** MOTION TO TABLE PASSED UNANIMOUSLY.**

4. RESOLUTION, MAKING APPROPRIATIONS, for various Public Improvements aggregating $83,793,000 for the FY 2018-19 Capital Budget and authorizing the Issuance of $83,793,000 General Obligation Bonds of the City to meet certain appropriations in the FY 2018-19 Capital Budget.

Mr. Asmani outlined the supporting documentation and noted that this was standard procedure in the bonding process.

**** MR. FRAYER MOVED TO APPROVE THE RESOLUTION:**

RESOLUTION, MAKING APPROPRIATIONS, for various Public Improvements

aggregating $83,793,000 for the FY 2018-19 Capital Budget and authorizing the Issuance of $83,793,000 General Obligation Bonds of the City to meet certain appropriations in the FY 2018-19 Capital Budget.

**** MOTION TO APPROVE PASSED UNANIMOUSLY.**

5. Approval of FY 2018-19 Operating Budget & Tax Rates

Mr. Baron presented the following charts and explained the highlighted areas.

**** MR. FRAYER MOVED TO APPROVE THE OPERATING BUDGET AND TAX RATES AS OUTLINED.**

**** MOTION TO APPROVE PASSED UNANIMOUSLY.**

City of Norwalk, Connecticut

FY 2018-19 BUDGET

Board of Estimate and Taxation - May 7, 2018

	2017-18 APPROVED BUDGET	2018-19 APPROVED BUDGET	$ VAR	% VAR
EXPENDITURES BY DEPARTMENT				
MAYOR	$ 451,948	$ 463,029	$ 11,081	2.5%
LEGISLATIVE	$ 15,550	$ 15,550	$ -	0.0%
CORPORATION COUNSEL	$ 1,222,296	$ 1,301,775	$ 79,479	6.5%
CITY CLERK	$ 382,024	$ 395,136	$ 13,112	3.4%
TOWN CLERK	$ 605,725	$ 645,143	$ 39,418	6.5%
INFORMATION TECHNOLOGY	$ 1,872,121	$ 1,971,354	$ 99,233	5.3%
PERSONNEL	$ 605,385	$ 634,471	$ 29,086	4.8%
HUMAN RELATIONS & FAIR RENT	$ 345,384	$ 385,169	$ 39,785	11.5%
YOUTH SERVICES	$ 331,505	$ 361,286	$ 29,781	9.0%
REGISTRAR OF VOTERS	$ 401,988	$ 547,143	$ 145,155	36.1%
FINANCE DIRECTOR	$ 213,985	$ 218,175	$ 4,190	2.0%
TAX ASSESSOR	$ 832,860	$ 980,964	$ 148,104	17.8%
TAX COLLECTOR	$ 964,381	$ 949,851	$ (14,530)	-1.5%
ACCOUNTING & TREASURY	$ 887,520	$ 1,052,819	$ 165,299	18.6%
MANAGEMENT & BUDGETS	$ 323,570	$ 337,477	$ 13,907	4.3%
PURCHASING	$ 403,129	$ 423,818	$ 20,689	5.1%
HEALTH DEPT	$ 2,096,437	$ 2,256,704	$ 160,267	7.6%
POLICE DEPT	$ 21,336,032	$ 22,708,634	$ 1,372,602	6.4%
FIRE DEPT	$ 17,391,361	$ 18,948,120	$ 1,556,759	9.0%
PLANNING & ZONING	$ 1,270,578	$ 1,241,698	$ (28,880)	-2.3%
CODE ENFORCEMENT	$ 816,081	$ 933,768	$ 117,687	14.4%
COMBINED DISPATCH	$ 2,615,912	$ 2,855,704	$ 239,792	9.2%
PUBLIC WORKS	$ 17,138,744	$ 18,171,392	$ 1,032,648	6.0%
WPCA	$ 393,626	$ 393,626	$ -	0.0%
EDUCATION-PUBLIC	$ 184,084,348	$ 190,494,217	$ 6,409,869	3.5%
RECREATION AND PARKS	$ 4,388,536	$ 4,538,659	$ 150,123	3.4%
LIBRARY	$ 3,833,090	$ 3,971,966	$ 138,876	3.6%
HISTORICAL COMMISSION	$ 232,674	$ 257,534	$ 24,860	10.7%
GRANT AGENCIES	$ 2,128,681	$ 2,300,471	$ 171,790	8.1%
DEBT SERVICE	$ 25,948,865	$ 28,447,763	$ 2,498,898	9.6%
ORGANIZATIONAL MEMBERSHIPS	$ 100,357	$ 105,014	$ 4,657	4.6%
EMPLOYEE BENEFITS	$ 31,994,473	$ 33,591,482	$ 1,597,009	5.0%
PENSIONS	$ 13,614,000	$ 10,994,024	$ (2,619,976)	-19.2%
CONTINGENCY	$ 3,921,810	$ 1,169,462	$ (2,752,348)	-70.2%
TOTAL EXPENDITURES	**$ 343,164,976**	**$ 354,063,398**	**$ 10,898,422**	**3.2%**
REVENUES				
CURRENT TAX REVENUES				
GRAND LIST	$ 12,220,457,278	$ 12,276,893,154	$ 56,435,876	0.5%
AVERAGE MILL RATE	$ 25.261	$ 26.188	$ 0.927	3.7%
TOTAL TAX LEVY	$ 308,700,250	$ 321,509,821	$ 12,809,571	4.1%
RESERVE FOR UNCOLLECTED	$ 4,630,504	$ 5,787,177	$ 1,156,673	25.0%
Uncollected Rate	1.5%	1.8%	0.3%	
TAX LEVY NET OF UNCOLLECTED	$ 304,069,746	$ 315,722,644	$ 11,652,898	3.8%
Collection Rate	98.5%	98.2%	-0.3%	
LOCAL ELDERLY TAX RELIEF	$ 1,510,759	$ 1,510,759	$ -	0.0%
OTHER PROGRAMS	$ 618,181	$ 618,181	$ -	0.0%
TAX APPEALS	$ 1,515,000	$ 1,515,000	$ -	0.0%
TOTAL REDUCTIONS	$ 3,643,940	$ 3,643,940	$ -	0.0%
NET CURRENT TAX REVENUES	**$ 300,425,806**	**$ 312,078,704**	**$ 11,652,898**	**3.9%**
OTHER TAX REVENUES				
BACK TAX COLLECTIONS	$ 2,000,000	$ 2,000,000	$ -	0.0%
SUPPLEMENTAL AUTOS	$ 2,100,000	$ 2,100,000	$ -	0.0%
OTHER TAX REVENUES	**$ 4,100,000**	**$ 4,100,000**	**$ -**	**0.0%**
NET TAX REVENUES	**$ 304,525,806**	**$ 316,178,704**	**$ 11,652,898**	**3.8%**
NON-TAX REVENUES				
INTEREST & PENALTIES	$ 1,806,427	$ 1,836,801	$ 30,374	1.7%
INTERGOVERNMENTAL REVENUE	$ 19,241,740	$ 16,969,715	$ (2,272,025)	-11.8%
INVESTMENT INCOME	$ 1,000,000	$ 1,000,000	$ -	0.0%
DEPARTMENTAL RECEIPTS	$ 13,623,862	$ 12,006,855	$ (1,617,007)	-11.9%
MISCELLANEOUS	$ 2,967,141	$ 3,121,323	$ 154,182	5.2%
TRANS FROM FUND BALANCE		$ 2,950,000	$ 2,950,000	0.0%
TOTAL NON-TAX REVENUES	***$ 38,639,170***	***$ 37,884,694***	***$ (754,476)***	***-2.0%***
TOTAL REVENUE	**$ 343,164,976**	**$ 354,063,398**	**$ 10,898,422**	**3.2%**
REVENUES LESS EXPENDITURES	$ -	$ -	$ -	*0.0%*
COUNCIL CAP APPROVED 2/27/2018		**$ 337,118,940**		
BET CAP (Expenditure - IG Revenue)		**$ 337,093,683**		
VARIANCE (LESS THAN CAP)		**$ 25,257**	**Amount Under Cap**	

EXPENSE

				FY 2018-19				FY 2017-18		FY 2016-17	FY 2015-16	FY 2014-15	
BET AMENDED TENTATIVE	CONCATENATE	ORG	OBJ	BET AMENDED TENTATIVE	BET PROPOSED	CHANGE INC/(DEC)	APPROVED BUDGET	APPROVED BUDGET	YTD	ACTUAL	ACTUAL	ACTUAL	NOTES
SALARY AND WAGE CHANGES													
WAGES & SALARY-REGULAR	131205110	13120	5110	$ 11,145,729	$ 11,095,337	$ (50,392)		$ 10,478,646	$ 8,691,682	$ 9,664,115	$ 10,117,823	$ 9,712,792	Revisions based on one vacant position as of April 1, adjusted to lower step. 1 firefighter budgeted at Fire Inspector grade/step adjusted back to firefighter
WAGES & SALARY-PART TIME	131305140	13130	5140	$ 63,232	$ 31,616	$ (31,616)		$ -	$ 30,672	$ -	$ -	$ -	On 02/20/2018 Board of Fire Commissioners voted to reduce funding for two part time inspectors from 52 weeks to 26 weeks. The initial FY 2018-19 requested and tentatively approved budget for 52 weeks is $63,232 (each inspector $32hr x 19 hours x 52 weeks).
WAGES & SALARY-REGULAR	130225110	13022	5110	$ 8,644,133	$ 8,623,800	$ (20,333)		$ 8,167,046	$ 6,970,851	$ 8,397,827	$ 8,158,530	$ 7,885,946	Adjusted for vacancy following one retirement, adjusted to lower step
WAGES & SALARY-REGULAR	131105110	13110	5110	$ 428,502	$ 411,653	$ (16,849)		$ 382,612	$ 249,599	$ 439,604	$ 405,709	$ 378,543	Revised estimates after promotions of Chief and Deputy Chief
WAGES & SALARY-REGULAR	162005110	16200	5110	$ 2,113,513	$ 2,107,455	$ (6,058)		$ 1,941,575	$ 1,579,303	$ 1,758,802	$ 1,824,799	$ 1,851,979	Revisions based on two vacant position as of April 1, adjusted to lower step
WAGES & SALARY-REGULAR	111005110	11100	5110	$ 259,954	$ 256,882	$ (3,072)		$ 236,918	$ 155,771	$ 176,479	$ 174,272	$ 163,921	Adjusted for one vacant position as of April 1, adjusted to lower step
WAGES & SALARY-REGULAR	130105110	13010	5110	$ 493,273	$ 490,325	$ (2,948)		$ 457,777	$ 389,863	$ 455,863	$ 469,971	$ 478,736	Revised estimates for Chief and Deputy Chiefs following contract settlement
WAGES & SALARY-REGULAR	160315110	16031	5110	$ 1,349,772	$ 1,356,386	$ 6,614		$ 1,262,800	$ 1,084,804	$ 1,252,572	$ 1,258,107	$ 1,195,459	Adjustment based on Personnel Office reclassification of job description from Park Maintainer II to Plumber Assistant
WAGES & SALARY-REGULAR	101005110	10100	5110	$ 240,035	$ 248,610	$ 8,575		$ 238,637	$ 197,692	$ 201,687	$ 126,981	$ 114,524	Updated Pay Plan Wages
WAGES & SALARY-REGULAR	131305110	13130	5110	$ 794,515	$ 896,337	$ 101,822		$ 602,605	$ 554,596	$ 470,877	$ 497,818	$ 495,916	On 02/20/2018 Board of Fire Commissioners voted to add one Fire Inspector
				Wage subtotal		$ (14,257)							
NON-WAGE CHANGES													
OTHER PROFESSIONAL SERVS	160215258	16021	5258	$ 70,000	$ 59,000	$ (11,000)		$ 50,000	$ 54,343	$ 45,560	$ 40,404	$ 37,045	Revised request by Interim Director of Recreation and Parks
GRANTS - OUTSIDE AGENCIES	170045A0620	17004	5A0620	$ -	$ 57,000	$ 57,000		$ -	$ -	$ -	$ -	$ -	Revised request by Interim Director of Recreation and Parks
CONTINGENCY	196005900	19600	5900	$ 1,226,462	$ 1,169,462	$ (57,000)		$ 3,921,810	$ -	$ -	$ -	$ -	Revised request by Interim Director of Recreation and Parks
BUILDINGS	140715266	14071	5266	$ 385,320	$ 33,520	$ (351,800)		$ 31,519	$ 15,318	$ 27,551	$ 25,858	$ 34,270	To reallocate expenses for 98 South Main into the appropriate account
BUILDINGS	140865266	14086	5266	$ -	$ 351,800	$ 351,800		$ -	$ -	$ -	$ -	$ -	To reallocate expenses for 98 South Main into the appropriate account
				Non-wage subtotal		$ (11,000)							
$ 354,088,655				**Total Open Items**		$ (25,257)	$ 354,063,398						

REVENUE

				FY 2018-19				FY 2017-18		FY 2016-17	FY 2015-16	FY 2014-15	
BET AMENDED TENTATIVE	CONCATENATE	ORG	OBJ	BET AMENDED TENTATIVE	BET PROPOSED	CHANGE INC/(DEC)	APPROVED BUDGET	APPROVED BUDGET	YTD	ACTUAL	ACTUAL	ACTUAL	NOTES
DONATIONS	111004505	11100	4505	$ 18,000	$ 33,000	$ 15,000		$ 30,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	Addition of Weston to JRB services
PROPERTY TAXES	113304001	11330	4001	$ 316,218,961	$ 316,178,704	$ (40,257)		$ 304,525,806	$ 307,404,641	$ 299,485,116	$ 296,569,619	$ 292,627,959	Corresponding drop in tax collections to lower expenditures
$ 354,088,655				**Total Open Items**		$ (25,257)	$ 354,063,398						

FY 2017-18 APPROVED							
	AUTONOMOUS DISTRICTS						
	1st Downtown Norwalk	2nd South Norwalk	3rd East Norwalk	4th Sewered Main Area	5th No Garbage Main Area	6th Rowayton	10th Motor Vehicle
SERVICE DISTRICTS							
Fifth	22.009	22.009	22.009	22.009	22.009	22.009	
Fire	2.951	2.951	2.951	2.951	2.951		
Fourth-Garbage	0.722	0.722	0.722	0.722			
Street Lighting				0.064	0.064		
Sixth - Rowayton						1.303	
APPROVED 2017-18	**25.682**	**25.682**	**25.682**	**25.746**	**25.024**	**23.312**	**29.340**
APPROVED 2016-17	25.444	25.444	25.444	25.503	24.795	22.942	28.907
% Increase Mill Rate	**0.94%**	**0.94%**	**0.94%**	**0.95%**	**0.92%**	**1.61%**	**1.50%**
Median Assessed Value	*$217,810*	*$193,020*	*$239,675*	*$250,435*	*$349,545*	*$677,500*	
FY 2017-18 Taxes	***$5,594***	***$4,957***	***$6,155***	***$6,448***	***$8,747***	***$15,794***	
FY 2016-17 Taxes	$5,542	$4,911	$6,098	$6,387	$8,667	$15,543	
Annual Increase Taxes	**$52**	**$46**	**$57**	**$61**	**$80**	**$251**	
% Change Taxes	**0.94%**	**0.94%**	**0.94%**	**0.95%**	**0.92%**	**1.61%**	

FY 2018-19 APPROVED							
	AUTONOMOUS DISTRICTS						
	1st Downtown Norwalk	2nd South Norwalk	3rd East Norwalk	4th Sewered Main Area	5th No Garbage Main Area	6th Rowayton	10th Motor Vehicle
SERVICE DISTRICTS							
Fifth	22.918	22.918	22.918	22.918	22.918	22.918	
Fire	2.955	2.955	2.955	2.955	2.955		
Fourth-Garbage	0.732	0.732	0.732	0.732			
Street Lighting				0.057	0.057		
Sixth - Rowayton						1.276	
FY 2018-19 Taxes	**26.605**	**26.605**	**26.605**	**26.662**	**25.930**	**24.194**	**30.499**
FY 2017-18 Taxes	**25.682**	**25.682**	**25.682**	**25.746**	**25.024**	**23.312**	**29.340**
% Increase Mill Rate	**3.59%**	**3.59%**	**3.59%**	**3.56%**	**3.62%**	**3.78%**	**3.95%**
Median Assessed Value	*$218,700*	*$194,250*	*$241,110*	*$251,385*	*$351,255*	*$688,250*	
FY 2018-19 Taxes	**$5,819**	**$5,168**	**$6,415**	**$6,702**	**$9,108**	**$16,652**	
FY 2017-18 Taxes	$5,617	$4,989	$6,192	$6,472	$8,790	$16,044	
Annual Increase Taxes	**$201.86**	**$179.29**	**$222.54**	**$230.27**	**$318.24**	**$607.04**	
% Change Taxes	**3.59%**	**3.59%**	**3.59%**	**3.56%**	**3.62%**	**3.78%**	

**** MR. FRAYER MOVED TO APPROVE THE OPERATING BUDGET AND TAX RATES AS OUTLINED.**

**** MOTION TO APPROVE PASSED UNANIMOUSLY**.

5. **Additional Information (Section D) Pg. 109**

Special Appropriation **Pg. 110**

Status of Contingency **Pg. 111**

Financial reports

 Oak Hills Financial Status – March 2018 **Pg. 112**

 Year-to-date Capital Budget Report – FY 2016-17 **Pg. 125**

 Year-to-date City Operating Revenues Report - FY 2017-18 **Pg. 163**

 Year-to-date City Operating Expenditure Report – FY 2017-18 **Pg. 180**

 Year-to-date BOE Operating Expenditure Report - FY 2017-18 **Pg. 236**

 Tax Collector's Narrative – March 2018 **Pg. 239**

 Tax Collector's Report – March 2018 **Pg. 241**

Salary accounts

 Police

Adjournment

**** MR. FEIGENBAUM MOVED TO ADJOURN.**

**** THE MOTION PASSED UNANIMOUSLY.**

The meeting was adjourned at 8:25 p.m.

Respectfully submitted,

M. Knox

Telesco Secretarial Services