

## **FINANCE/CLAIMS COMMITTEE MEETING**

**Thursday July 11, 2013 7:30P.M.**

CITY HALL

Room 101

125 East Avenue

Norwalk, Connecticut

AGENDA

1. Approve the Minutes of the following Finance Committee Meeting:  
June 13, 2013
2. Claims Committee: receive the monthly Claims report; review and approve claims as required for Claims Report dated:  
July 11, 2013
3. Narrative on Tax Collections dated July 11, 2013- Receive Report and discuss.
4. Monthly Tax Collector's Report Dated June 30, 2013 - Receive Reports and discuss.
5. Authorize the Mayor, Richard Moccia, to execute an Amendment to the Agreement with North American Theatrix, Ltd., for the supply, warranty, and installation of the Council Chambers Audio/Visual Improvement Project Phases 2 and 3 for an amount not to exceed \$88,403.00, PURA grant account 350671-5790.
6. Upon vacancy of such site by the Norwalk Fire Department (currently anticipated on or before October 15, 2013) and subject to a formal request by the Historical Commission the Common Council hereby designates the Lockwood House as a historic land site under the control and direction of the Norwalk Historical Commission.
7. Authorize the Mayor, Richard A. Moccia, to execute a ten-year lease agreement with the Norwalk Historical Society for use of the Lockwood House based upon the terms and conditions outlined in the attached term sheet.
8. Authorize the Mayor, Richard A. Moccia, to submit an application to the State of Connecticut for grant funds provided under the State of Connecticut's Local Capital Improvement Fund for 2013 Local Capital Improvement Program (\$628,837 – 2012 Entitlement).
9. Resolution with respect to the issuance and sale of not exceeding \$21,000,000 City of Norwalk, Connecticut General Obligation bonds, series 2013.

10. Authorize the Mayor, Richard A. Moccia, to execute all grant documents on the City's behalf for the \$400,000 Grant for an HVAC Chiller for the Maritime Aquarium at Norwalk Public Act 07-7, June Special Session, Section 13 (e)(3) from the State of Connecticut Department of Economic and Community Development.



**CITY OF NORWALK  
FINANCE CLAIMS COMMITTEE  
JUNE 13, 2013**

ATTENDANCE: Carvin Hilliard, Chair; Douglas Hempstead; John Igneri;  
Bruce Kimmel; Matthew Miklave; Warren Peña (7:34 p.m.);  
David McCarthy (7:52 p.m.)

STAFF: Thomas Hamilton, Finance Director; Lisa Biagiarelli, Tax Collector;  
Karen DeVecchio, IT Director; Sal Iannaccone, Finance

Mr. Hilliard called the meeting to order at 7:30 p.m.

**\*\* MR. HEMPSTEAD MOVED TO APPROVE THE MINUTES OF MAY 9, 2013 AS  
PRESENTED**

**\*\* MOTION PASSED UNANIMOUSLY**

**\*\* MR. HEMPSTEAD MOVED TO RECEIVE THE MONTHLY CLAIMS REPORT DATED  
JUNE 13, 2013**

Ms. Biagiarelli reported that there was a special request this month. Mr. Hamilton explained that this is Wilson Rand, LLC in the amount of \$132,297.68. He said that this property is the site of the old Norwalk Community College. He said that one of the buildings on the property was on the tax records twice. The error goes back to 2005, and has been corrected back three years.

Mr. Peña joined the meeting at 7:34 p.m.

Ms. Biagiarelli said that one of the properties was significantly delinquent when she first came to Norwalk.

**\*\* MOTION PASSED UNANIMOUSLY**

**NARRATIVE ON TAX COLLECTIONS DATED JUNE 13, 2013**

**MONTHLY TAX COLLECTOR'S REPORT DATED MAY 31, 2013**

Ms. Biagiarelli reviewed her written report. She said that with one month left in the fiscal year, they have collected 98.52% of their current tax levy on the 2011 grand list. She said that the back year's taxes for May reflect a transfer of more than \$700,000 in tax collections that have been shifted from prior years' collections. She said that 2013 is a non-tax sale year, but next year will be a tax sale year. They are working on enforcement. Tax bills will be sent out around June 24<sup>th</sup>. Ms. Biagiarelli asked Committee members to let her know when their bill arrives. Everything is on track and there is a lot of information on the City website about tax collection.

**\*\* MR. MIKLAVE MOVED THE FOLLOWING ITEMS:**

**AUTHORIZE THE MAYOR, RICHARD A. MOCCIA TO EXECUTE TENANT'S/USERS LIABILITY INSURANCE PLACEMENT FOR THE FY 2013-14 FISCAL YEAR WITH THE SHOFF DARBY AGENCY IN THE DEPOSIT AMOUNT OF \$1,500. ACCOUNT # 161343-541N, 165053-541N**

**AUTHORIZE THE MAYOR, RICHARD A. MOCCIA TO EXECUTE GENERAL LIABILITY INSURANCE PLACEMENTS FOR THE FY 2013-14 FISCAL YEAR WITH CONNECTICUT INTERLOCAL RISK MANAGEMENT AGENCY (CIRMA) FOR AN AMOUNT NOT TO EXCEED \$406,434. ACCOUNT #161343-54N, 165053-541N**

**AUTHORIZE THE MAYOR, RICHARD A. MOCCIA TO EXECUTE PROPERTY INSURANCE PLACEMENT FOR THE FY 013-14 FISCAL YEAR WITH THE H. D. SEGUR INSURANCE AGENCY IN AN AMOUNT NOT TO EXCEED \$574,823. ACCOUNT #161343-54N, 165053-541N**

**AUTHORIZE THE MAYOR, RICHARD A. MOCCIA TO EXECUTE FLOOD INSURANCE PLACEMENT FOR FY 2013-14 THROUGH THE NATIONAL FLOOD INSURANCE PROGRAM FOR AN MOUNT NOT TO EXCEED \$44,739. ACCOUNT # 161343-541N, 165053-541N**

**AUTHORIZE THE MAYOR, RICHARD A. MOCCIA TO EXECUTE CRIME BOND INSURANCE PLACEMENT FOR THE FY 2013-14 FISCAL YEAR WITH THE H. D. SEGUR INSURANCE AGENCY IN AN AMOUNT NOT TO EXCEED \$3,718. ACCOUNT #161343-541N, 165053-541N**

**AUTHORIZE THE MAYOR, RICHARD A. MOCCIA TO EXECUTE EXCESS WORKERS  
COMPENSATION INSURANCE PLACEMENT FOR THE FY 2013-14 FISCAL YEAR  
WITH THE H. D. SEGUR INSURANCE AGENCY IN AN AMOUNT NOT TO EXCEED  
\$215,880. ACCOUNT # 161344-5418, 165054-5418**

Mr. Hamilton explained the items.

Mr. Miklave asked if any of these payments were substantially different than prior years. Mr. Hamilton explained that FEMA requires flood insurance in certain areas.

Mr. Hamilton said that he is looking for input regarding purchasing excess workers compensation insurance. He said that it is very expensive, but there is exposure. Mr. Hamilton reviewed the workers compensation claims over the past 20 years and said that only one was in excess of \$1 million.

Mr. Hamilton said that their risk management consultant told him about claims from other cities that were significantly over \$1 million. Mr. Hempstead asked what type of claim would break the bank. Mr. Hamilton said that a building collapse with Fire Fighters in the building. Mr. Hempstead asked Mr. Hamilton to get a quote for \$3 million deductible. Mr. Miklave noted that if there were a catastrophic situation, all of the claims would not hit in the same year.

Mr. McCarthy joined the meeting at 7:52 p.m.

Mr. Peña said that there is an exposure from a risk management perspective. He said that he would also be curious to see the cost for a \$3 million deductible.

Mr. Igneri asked if they are going to go to a \$3 million deductible if they could put the difference into a reserve fund. Mr. Hamilton said that anything not spent in the insurance fund stays there. He said that they first have to put this item in the budget. He said that he feels there is enough flexibility in the budget to accommodate the cost.

Mr. Kimmel said that he would also like to see the quote for the \$3 million deductible. He added that if they had to, he would go with the \$1 million deductible and add the expense to the budget. He said that he feels they should not ignore this.

Mr. Igneri asked if the flood insurance placement was for one location. Mr. Hamilton explained that it is for seven different locations. He said that the property insurance premium is fairly significant; they had a few claims over the past 3 – 4 years.

June 13, 2013

Finance Claims Committee

Page 3

**\*\* MOTION PASSED UNANIMOUSLY**

**\*\* MR. MIKLAVE MOVED TO AUTHORIZE THE PURCHASING AGENT TO ISSUE PURCHASE ORDERS TO E-PLUS TECHNOLOGY FOR THE SUPPLY OF BID PROJECT #3299 DATA CENTER CORE SWITCH EQUIPMENT NEW FIRE STATION FACILITY, PER BID RESPONSE QUOTATION 21511248 DATED 5/29/2013, FOR AN AMOUNT NOT TO EXCEED \$70,693.43, ACCOUNT 09140600-5777 - C0375 (BUDGETED IT CAPITAL ITEM; NO SPECIAL APPROPRIATION REQUIRED) AND FORWARD ONTO THE FINANCE COMMITTEE FOR FURTHER ACTION**

Ms. DelVecchio explained the item. She said that a core switch is the appliance that all the servers connect to. The current one is not able to support all of the new technology that will be going into place at the new Fire Department Headquarters. This new equipment will be sufficient to meet the technology needs for the next 8 – 9 years. This will be installed in-house. Mr. DelVecchio said that this item was unanimously approved by the IT Committee at it June 5<sup>th</sup> meeting.

**\*\* MR. MIKLAVE MOVED TO AMEND THE MOTION AS FOLLOWS:**

**TO AUTHORIZE THE PURCHASING AGENT TO ISSUE PURCHASE ORDERS TO E-PLUS TECHNOLOGY FOR THE SUPPLY OF BID PROJECT #3299 DATA CENTER CORE SWITCH EQUIPMENT NEW FIRE STATION FACILITY, PER BID RESPONSE QUOTATION 21511248 DATED 5/29/2013, FOR AN AMOUNT NOT TO EXCEED \$70,693.43, ACCOUNT 09140600-5777 - C0375 (BUDGETED IT CAPITAL ITEM; NO SPECIAL APPROPRIATION REQUIRED) AND FORWARD ONTO THE COMMON COUNCIL FOR FURTHER ACTION**

**\*\* MOTION PASSED UNANIMOUSLY**

**\*\* MOTION AS AMENDED PASSED UNANIMOUSLY**

**\*\* MR. MIKLAVE MOVED TO AUTHORIZE THE PURCHASING AGENT TO ISSUE PURCHASE ORDERS IN ACCORDANCE WITH CITY PROCUREMENT GUIDELINES FOR THE SUPPLY OF PERSONAL COMPUTERS WORKSTATIONS, LAPTOPS, RUGGEDIZED DATA TERMINALS, TABLETS, PRINTERS AND OBSOLETE ASST DISPOSAL ACCORDING TO CITY IT DEPARTMENT SPECIFICATIONS FOR AN AMOUNT NOT OT EXCEED \$130,180.00 ACCOUNT 09140600-5777-C0375 (BUDGETED IT CAPITAL ITEM; NO SPECIAL APPROPRIATION REQUIRED) AND FORWARD TO THE FINANCE COMMITTEE FOR FURTHER ACTION**

June 13, 2013

Finance Claims Committee

Page 4

**\*\* MR. MCCARTHY MOVED TO AMEND THE MOTION AS FOLLOWS:**

**AUTHORIZE THE PURCHASING AGENT TO ISSUE PURCHASE ORDERS IN ACCORDANCE WITH CITY PROCUREMENT GUIDELINES FOR THE SUPPLY OF PERSONAL COMPUTERS WORKSTATIONS, LAPTOPS, RUGGEDIZED DATA TERMINALS, TABLETS, PRINTERS AND OBSOLETE ASSET DISPOSAL ACCORDING TO CITY IT DEPARTMENT SPECIFICATIONS FOR AN AMOUNT NOT OT EXCEED \$130,180.00 ACCOUNT 09140600-5777-C0375 (BUDGETED IT CAPITAL ITEM; NO SPECIAL APPROPRIATION REQUIRED) AND FORWARD TO THE COMMON COUNCIL FOR FURTHER ACTION**

Ms. DelVecchio explained that this item is part of the annual technology refresh program. She said that any equipment that is replaced is assessed for other uses. This item was approved in the capital budget and will be put out to bid according to the purchasing department guidelines.

**\*\* MOTION PASSED UNANIMOUSLY**

**\*\* MR. MIKLAVE MOVED TO RECEIVE THE BOARD OF ESTIMATE AND TAXATION APPROPRIATIONS DATED JUNE 3, 2013**

Mr. Hamilton said that this is a special appropriation for \$406,853 that was approved by the Board of Estimate and Taxation. It covers wage settlements from three bargaining groups, Ordinance positions and elected officials for FY 2012-2013. Mr. Peña asked about the elected officials. Mr. Hamilton said that the Registrar of Voters is the only department that needs an appropriation.

Mr. Kimmel asked about some of the other departments, such as extra work and alarm administration. Mr. Hamilton said that he would get back to Mr. Kimmel.

**\*\* MOTION PASSED UNANIMOUSLY**

**\*\* MR. MCCARTHY MOVED TO APPROVE THE FOLLOWING RESOLUTIONS:**

**RESOLUTION, AUTHORIZING THE CLOSE OUT OF VARIOUS CAPITAL PROJECTS TOTALING \$2,277,666 FROM THE DPW, PARKING AND PLANNING & ZONING DEPARTMENTS. ACCOUNT NUMBERS: VARIOUS**

**RESOLUTION, AUTHORIZING THE INCREASE OF VARIOUS CAPITAL PROJECTS  
TOTALING \$2,277,666 IN THE REDEVELOPMENT, DPW AND PARKING  
AUTHORITY DEPARTMENTS. ACCOUNT NUMBERS: VARIOUS**

**RESOLUTION MAKING APPROPRIATIONS FOR VARIOUS PUBLIC  
IMPROVEMENTS AGGREGATING \$19,684,000 FOR THE 2013-2014 CAPITAL  
BUDGET AND AUTHORIZING THE ISSUANCE OF \$15,653,000 GENERAL  
OBLIGATION BONDS OF THE CITY TO MEET CERTAIN APPROPRIATIONS IN THE  
2013-2014 CAPITAL BUDGET**

Mr. Hamilton explained that there has been a lot of development activity in Planning and Zoning. As a result, Mr. Greene has requested that these projects be transferred to other departments.

Mr. Peña asked why Planning and Zoning was given appropriations if they are not part of the function. Mr. Hamilton said that several years ago, Mr. Greene asked for money in the capital budget to accomplish objectives listed in the master plan of development. But in terms of implementation, Planning and Zoning is not set up to construct infrastructure. Mr. Hamilton said that the objective is to help move these projects along. He said that the Board of Estimate and Taxation already approved these items.

**\*\* MOTION PASSED UNANIMOUSLY**

**\*\* MR. MCCARTHY MOVED TO ADJOURN**

**\*\* MOTION PASSED UNANIMOUSLY**

There was no further business and the meeting was unanimously adjourned at 8:43 p.m.

Respectfully submitted,

Rosemarie Lombardi  
Telesco Secretarial Services

**AGENDA**

JULY 11, 2013

**CLAIMS COMMITTEE MEETING**

**REFUNDS PROCESSED**  
**CLAIMS COMMITTEE**

|                           |              |
|---------------------------|--------------|
| CAB EAST LLC              |              |
|                           | (\$649.42)   |
| CASCELLA SCOTT A          |              |
| DHAMIJA CHANDERMANI       |              |
| GURGITANO MARIA ESTHER    |              |
| LANTERNA GEORGE J         |              |
| MANI BARRY                |              |
| NAVARRO SEGUNDO A         |              |
| NISSAN INFINITI LT        | (\$1,346.15) |
| ROYSTER LUCRECIA          |              |
| SOTOMAYOR LUIS J          |              |
| VW CREDIT LEASING LTD     | (\$1,936.62) |
| VW CREDIT LEASING LTD     | (\$2,614.17) |
| VW CREDIT LEASING LTD     | (\$3,215.11) |
| DAVENPORT & ASSOCIATES    |              |
| ST. PAUL'S FLAX HILL COOP |              |

**APPROVED BY**  
**TAX COLLECTOR**

|                           |              |
|---------------------------|--------------|
| 10-MV-307709              | (\$344.69)   |
| 11-MV-307639              | (\$304.73)   |
| 11-MV-309385              | (\$65.19)    |
| 11-MV-315987              | (\$76.25)    |
| 11-MV-325729              | (\$20.03)    |
| 11-MV-407366              | (\$103.33)   |
| 11-MV-337743              | (\$18.05)    |
| 11-MV-409085              | (\$31.00)    |
| 11-MV-SEVERAL SEE BACK UP |              |
| 11-MV-353152              | (\$18.09)    |
| 11-MV-412026              | (\$410.70)   |
| 11-MV-SEVERAL SEE BACK UP |              |
| 11-MV-SEVERAL SEE BACK UP |              |
| 11-MV-SEVERAL SEE BACK UP |              |
| 11-PP-200908              | (\$1,035.37) |
| 11-RE-125430              | (\$4,842.00) |

**REPORTED TO**  
**CLAIMS COMMITTEE**

|                                      |
|--------------------------------------|
| ABATEMENT                            |
| ABATEMENT                            |
| PRORATION                            |
| PRORATION                            |
| PRORATION                            |
| ABATEMENT DUPLICATE BILLING (277YDK) |
| PRORATION                            |
| ABATEMENT                            |
| PRORATIONS & ABATEMENTS              |
| PRORATION                            |
| ABATEMENT                            |
| ABATEMENTS & PRORATIONS              |
| ABATEMENTS & PRORATIONS              |
| ABATEMENTS & PRORATIONS              |
| OVERPAYMENT                          |
| STATE TAX ABATEMENT/REIMBURSEMENT    |

 **Norwalk** Connecticut  
OFFICE OF INFORMATION TECHNOLOGY

**To: Members of the Finance Committee**

**From: Karen Del Vecchio, Director, Information Technology**

**Date: July 1, 2013**

**Subj: Phases 2 & 3: Council Chamber Audio Visual Improvements – Project Bid #3274**

This Bid Project addressed three core deficiencies of the Council Chamber facility in priority order:

- 1) improve the audio system performance through equipment upgrades and system redesign;
- 2) incorporate a new video presentation system;
- 3) and increase ease of user control capabilities for the system.

Because the material supply and installation cost of these improvements exceeded \$118,000, the City approached the project in phases by priority spanning two capital funding years.

In addition, the City applied for a PURA (formerly DPUC) grant in January of 2013 in the amount of \$118,642.34 for the entire cost of the project, including several years of maintenance.

In March of 2013, the Common Council approved the award of Phase 1, infrastructure and audio system, of the Council Chamber Audio Visual Improvements, Bid Project #3274, to North American Theatrix for an amount not to exceed \$30,240.00, account 09130600-5777-C0375 (IT Capital, no special appropriation).

In late June, 2013, PURA notified us that it was awarding the City a grant for the project in the amount of \$101,071.02, essentially the equipment and installation, but not the years 2-5 maintenance. The City would like to now move forward with phases 2 and 3 of the project utilizing the grant funds. We will also use the grant to fund phase 1 of the project as the phase 1 work has not started.

The specific action requested is:

*Authorize the Mayor, Richard Moccia, to execute an Amendment to the Agreement with North American Theatrix, Ltd., for the supply, warranty, and installation of the Council Chambers Audio/Visual Improvement Project Phases 2 and 3 for an amount not to exceed \$88,403.00, PURA grant account 350671-TBD, and forward onto the Common Council for further action.*

**Att: ITT Approval Form.**




**Norwalk** *Connecticut*  
 OFFICE OF INFORMATION TECHNOLOGY

**ITT Request Form**

***Project 3274 - Council Chamber Audio Visual Improvements - Phase 2 & 3***

**FUNDED IN CURRENT CAPITAL OR EXPENSE BUDGET:** YES      **CONSISTENT WITH CITY TECHNOLOGY PLAN:** Yes  
**BUDGET ACCOUNT:** grant account 350671-TBD

**VENDOR DATA**

|                                                                                                           |                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| North American Theatrix, Ltd<br>60 Industrial Drive, Cheshire, CT 06489<br>gpeck@natheatrix.com Gary Peck | ship to: Larry Manzi, IT Suite 203, City Hall<br>125 East Ave, Norwalk, CT<br>per project #3274 bid response dated 1/10/2013 |
| Fed ID # 06-1396388                                                                                       |                                                                                                                              |

**PRICING INFORMATION**

| QTY. | DESCRIPTION       | MAKE                    | MODEL                  | PRICE/UNIT   | EXT PRICE          |
|------|-------------------|-------------------------|------------------------|--------------|--------------------|
| 1    | Phase 2           | video presentation      | supply and install     | \$39,814.62  | \$39,814.62        |
| 1    | Phase 3           | video recording upgrade | supply and install     | \$9,356.52   | \$9,356.52         |
| 1    | Add-alternates    | cameras                 | supply and install     | \$16,098.45  | \$16,098.45        |
| 1    | remote monitoring |                         | equipment and services | \$5,561.65   | \$5,561.65         |
|      |                   |                         |                        |              |                    |
|      |                   |                         |                        |              | \$0.00             |
|      |                   |                         |                        |              | \$0.00             |
|      |                   |                         |                        |              | \$0.00             |
|      |                   |                         |                        | Shipping     | \$0.00             |
|      |                   |                         |                        | <b>Total</b> | <b>\$70,831.24</b> |

|                                                                   |                                                         |
|-------------------------------------------------------------------|---------------------------------------------------------|
| <b>Date Presented:</b> 6-Feb-13<br><b>PROJECT</b> CounChamber 2&3 | <b>Date Approved:</b> 6-Feb-13<br><b>ITT Signature:</b> |
|-------------------------------------------------------------------|---------------------------------------------------------|


**Norwalk** *Connecticut*  
 OFFICE OF INFORMATION TECHNOLOGY

**ITT Request Form**

***Project 3274 - Council Chamber A/V Improvements - Phase 2 & 3 Extended Warranty***

FUNDED IN CURRENT CAPITAL OR EXPENSE BUDGET: **YES**      CONSISTENT WITH CITY TECHNOLOGY PLAN: **Yes**  
 BUDGET ACCOUNT: **09130600-5777-C0375**

**VENDOR DATA**

|                                                                                                                                                     |                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| North American Theatrix, Ltd<br>60 Industrial Drive, Cheshire, CT 06489<br><a href="mailto:gpeck@natheatrix.com">gpeck@natheatrix.com</a> Gary Peck | ship to: Larry Manzi, IT Suite 203, City Hall<br>125 East Ave, Norwalk, CT<br>per project #3274 bid response dated 1/10/2013 |
| Fed ID # 06-1396388                                                                                                                                 |                                                                                                                              |

**PRICING INFORMATION**

| QTY. | DESCRIPTION       | MAKE          | MODEL    | PRICE/UNIT   | EXT PRICE          |
|------|-------------------|---------------|----------|--------------|--------------------|
| 4    | extended warranty | years 2,3,4,5 | services | \$4,392.83   | \$17,571.32        |
|      |                   |               |          |              | \$0.00             |
|      |                   |               |          |              | \$0.00             |
|      |                   |               |          |              | \$0.00             |
|      |                   |               |          |              | \$0.00             |
|      |                   |               |          |              | \$0.00             |
|      |                   |               |          |              | \$0.00             |
|      |                   |               |          |              | \$0.00             |
|      |                   |               |          | Shipping     | \$0.00             |
|      |                   |               |          | <b>Total</b> | <b>\$17,571.32</b> |

|                                 |                                |
|---------------------------------|--------------------------------|
| Date Presented: <u>6-Feb-13</u> | Date Approved: <u>6-Feb-13</u> |
| PROJECT: CounChamber 2&3        | ITT Signature: _____           |



DEPARTMENT OF FINANCE  
OFFICE OF THE DIRECTOR

MEMORANDUM

DATE: July 3, 2013

TO: Richard A. Moccia, Mayor  
The Members of the Finance Committee

FROM: Thomas Hamilton, Director of Finance

RE: Lockwood House Lease – Norwalk Historical Society

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Last month a proposed lease with the Norwalk Historical Society for use of the Lockwood House was referred to the Finance Committee for further review.

I have met with Diane Beltz-Jacobson and with David Westmoreland to review various aspects of this proposal, and we have compiled some financial information for your consideration.

In order to move forward with the plan to relocate and reconstitute the Norwalk Museum at the Lockwood House, we have determined that the following actions need to take place:

1. The Norwalk Historical Commission needs to formally request under Section 57A-4 of the Norwalk Code that after the building is vacated by the Fire Department the Lockwood House be designated as a “historic land site” which is under the control of the Historical Commission. It is anticipated that the Historical Commission will formally vote to make such a request at a special meeting to be held on July 15, 2013.
2. The Norwalk Common Council must formally approve the request to designate the Lockwood House as a historic land site. We are placing this item on the Finance Committee agenda for July 11<sup>th</sup>, in anticipation of such request being approved by the Historical Commission on July 15, 2013.
3. The Common Council must authorize the Mayor to execute a lease with the Norwalk Historical Society for use of the Lockwood House. This authorization has also been placed on the Finance Committee for July 11, 2013.
4. The Historical Commission and the Norwalk Historical Society will need to negotiate a Memorandum of Understanding (MOU) for the curatorial care of the Museum Collection and the performance of related services. The Historical Commission is authorized under the City Code to execute this MOU without further approval from the Common Council. However, attached is

a draft version of the MOU for your information. This draft is still subject to final negotiation and approval by the parties.

We were also requested to prepare a financial analysis of the proposed arrangement, comparing the cost of the prior Museum operations with the estimated cost under the proposed arrangement. This financial analysis is attached.

**ACTION REQUESTED:**

1. Upon vacancy of such site by the Norwalk Fire Department (currently anticipated on or before October 15, 2013) and subject to a formal request from the Historical Commission, the Common Council hereby designates the Lockwood House as a historic land site under the control and direction of the Norwalk Historical Commission.
2. Authorize the Mayor, Richard A. Moccia, to execute a ten-year lease agreement with the Norwalk Historical Society for use of the Lockwood House, based upon the terms and conditions outlined in the attached term sheet.

Cc: David Westmoreland, Chairman, Norwalk Historical Commission

### **Proposed Term Sheet – Lockwood House Lease**

1. After the Lockwood House property is vacated by the Fire Department (anticipated by October 15, 2013), upon recommendation of the Historical Commission and subject to approval of the Common Council under Section 57A-4 of the City Code, the City will designate the building known as the Lockwood House as a historic land site which shall come under the control and direction of the Norwalk Historical Commission.
2. The City, acting through the Common Council and with the concurrence of the Norwalk Historical Commission, shall lease the property known as the Lockwood House to the Norwalk Historical Society for an initial term of ten (10) years, with two (2) optional five year renewals at a base rent of \$1.00 per year for the purpose of maintaining and displaying the museum collection owned by the City of Norwalk under the jurisdiction of the Norwalk Historical Commission.
3. The City will be responsible for building maintenance, utilities, and necessary capital improvements of the Lockwood House and surrounding grounds. All parties recognize that access to the second floor and basement of the Lockwood House may be limited until such time as the City is able to design and construct improvements necessary to meet ADA accessibility requirements. The City will endeavor to make the building fully ADA accessible at some point in the future, but until such time as this is accomplished, the Norwalk Historical Society recognizes that their use of space on the second floor and basement may be limited. The timing of any ADA improvements will be dictated by availability of funds and shall be at the sole discretion of the City.
4. The City will provide one dedicated parking space for use by Museum staff near the front entrance of the Lockwood House building.

7/2/2013

**Proposed Term Sheet – Collections Care Memorandum of Understanding between the  
Norwalk Historical Commission and the Norwalk Historical Society**

1. The Norwalk Historical Commission (the “Commission”) authorizes the Norwalk Historical Society (the “Society”) to manage the Museum Collection formerly housed in the Norwalk Museum; to develop exhibits and education programs using collection items; and to ensure the proper curatorial care and storage of collection items at the Lockwood House and at Mill Hill Historic Park.
2. Any accessions or de-accessions to the City’s Museum Collection must be approved by the Historical Commission.
3. The Commission will pay the Society grant funds appropriated by the City of Norwalk for the care of the collection and the development of exhibits and educational programs. The Society expects to supplement the City-funded budget with funds that are raised from grants, foundations, and private individuals. The annual City grant that has been established and funded in FY 2013-14 for this purpose is \$84,000, itemized as follows:

| <u>Title/Category</u>       | <u>Description</u>                                                                                    | <u>Amount</u> |
|-----------------------------|-------------------------------------------------------------------------------------------------------|---------------|
| Executive Director          | Additional 20 hrs/week to provide overall leadership and administrative support                       | \$32,000      |
| Curatorial Support          | Professional services, as needed:<br>Document and inventory collection;<br>develop new exhibits       | 30,000        |
| Educational Program Support | 20 hrs for 24 weeks; work with school groups and develop educational programs around current exhibits | 15,000        |
| Grant Writer Support        | Government and foundation grants writer                                                               | 3,000         |
| Norwalk Scholars Program    | Stipends for area college students to curate exhibits from City collection, etc.                      | 4,000         |
|                             | TOTAL                                                                                                 | \$84,000      |

4. FY 2013-14 is a transition year, because the Museum Collection is still in the process of being moved from the former location at 41 North Main Street. It is anticipated that this move will be completed by the end of August 2013. The City will continue to pay rent on the old location until the collection is fully moved, and these rental payments will be subtracted from the City grant provided to the Society for FY 2013-14. These rental payments are approximately \$11,000 per month, so it is anticipated that the FY 2013-14 City grant to the Society will be approximately \$62,000. The first payment will

be made when the move of the collection has been completed and the City tenancy of 41 North Main Street has terminated.

5. The City will thereafter pay the grant due to the Society in quarterly allotments at the beginning of each quarter: July 1, October 1, January 1, and April 1.
6. It is anticipated that the City grant of \$84,000 to the Historical Society will represent an on-going commitment of funding to the Society for the term of the lease between the City and the Historical Society for the Lockwood House, and the Historical Commission will request grant funding each year from the City to meet this obligation. If the City does not appropriate these funds in a subsequent fiscal year, the Society shall have no obligation to continue providing collection care or other services to the Commission or the City.
7. The Historical Commission shall review the amount of the grant once every five years, and endeavor to adjust the amount of the grant for inflation, through the City's annual budget process.
8. The Society will provide the Historical Commission with a monthly written report on the management of the collection and its City-funded activities and accomplishments.
9. The Commission will work with the Society to make use of existing capital budget appropriations for initial renovation work at the Lockwood House and for the development of initial exhibits. The Commission will work with the Society to request future capital budget funding from the City as deemed necessary for future capital improvements. Such funding requests will be considered by the City as part of the annual capital budget process.



**City of Norwalk, Connecticut**  
**HISTORICAL COMMISSION**  
**Operational Cost Comparison**

|       |                                |            |            |            | ADJUSTED BASE |            | GROWTH |            | YR-1       | YR-2       | YR-3       | YR-4       | YR-5       | YR-6       | YR-7       | YR-8       | YR-9       | YR-10      |
|-------|--------------------------------|------------|------------|------------|---------------|------------|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|       |                                | FY 09-10   | FY 10-11   | FY 11-12   | ADJ           | FY 11-12   | %      | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | FY 16-17   | FY 17-18   | FY 18-19   | FY 19-20   | FY 20-21   | FY 21-22   | FY 22-23   |
| 16300 | HISTORICAL COMMISSION          |            |            |            |               |            |        |            |            |            |            |            |            |            |            |            |            |            |
| 5110  | WAGES & SALARY-REGULAR         | \$ 71,909  | \$ 73,959  | \$ 91,419  | \$ (16,962)   | \$ 74,457  | 2.5%   | \$ 76,318  | \$ 78,226  | \$ 80,182  | \$ 82,187  | \$ 84,241  | \$ 86,347  | \$ 88,506  | \$ 90,719  | \$ 92,987  | \$ 95,311  | \$ 97,694  |
| 5140  | WAGES & SALARY-PART TIME       | \$ 18,143  | \$ 18,795  | \$ 23,888  | \$ -          | \$ 23,888  | 2.5%   | \$ 24,485  | \$ 25,098  | \$ 25,725  | \$ 26,368  | \$ 27,027  | \$ 27,703  | \$ 28,396  | \$ 29,106  | \$ 29,833  | \$ 30,579  | \$ 31,343  |
|       | EMPLOYEE BENEFITS              |            |            |            | \$ 45,000     | \$ 45,000  | 3.5%   | \$ 46,575  | \$ 48,205  | \$ 49,892  | \$ 51,639  | \$ 53,446  | \$ 55,316  | \$ 57,253  | \$ 59,256  | \$ 61,330  | \$ 63,477  | \$ 65,699  |
| 5150  | LONGEVITY                      | \$ 425     | \$ 425     | \$ 450     | \$ -          | \$ 450     | 2.5%   | \$ 461     | \$ 473     | \$ 485     | \$ 497     | \$ 509     | \$ 522     | \$ 535     | \$ 548     | \$ 562     | \$ 576     | \$ 590     |
| 5211  | POSTAGE,BOX RENT,ETC.          | \$ -       | \$ -       | \$ 6       | \$ -          | \$ 6       | 2.0%   | \$ 6       | \$ 6       | \$ 6       | \$ 6       | \$ 7       | \$ 7       | \$ 7       | \$ 7       | \$ 7       | \$ 7       | \$ 7       |
| 5212  | FREIGHT,EXPRESS,TRUCK          | \$ -       | \$ 280     | \$ -       | \$ -          | \$ -       | 2.0%   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5221  | PRINTING & DUPLICATION         | \$ 595     | \$ 72      | \$ -       | \$ -          | \$ -       | 2.0%   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5225  | TYPING SERVICES                | \$ 1,275   | \$ 1,217   | \$ 1,130   | \$ -          | \$ 1,130   | 2.0%   | \$ 1,153   | \$ 1,176   | \$ 1,199   | \$ 1,223   | \$ 1,248   | \$ 1,273   | \$ 1,298   | \$ 1,324   | \$ 1,350   | \$ 1,377   | \$ 1,405   |
| 5231  | PUBL OF NOTICES & REPORT       | \$ 54      | \$ 152     | \$ 78      | \$ -          | \$ 78      | 2.0%   | \$ 80      | \$ 82      | \$ 83      | \$ 85      | \$ 87      | \$ 88      | \$ 90      | \$ 92      | \$ 94      | \$ 96      | \$ 98      |
| 5235  | MEMBERSHIPS & DUES             | \$ 200     | \$ 348     | \$ 310     | \$ -          | \$ 310     | 2.0%   | \$ 316     | \$ 323     | \$ 329     | \$ 336     | \$ 342     | \$ 349     | \$ 356     | \$ 363     | \$ 370     | \$ 378     | \$ 385     |
| 5237  | ADVERTISING                    | \$ 1,633   | \$ 1,915   | \$ 1,390   | \$ -          | \$ 1,390   | 2.0%   | \$ 1,418   | \$ 1,446   | \$ 1,475   | \$ 1,505   | \$ 1,535   | \$ 1,565   | \$ 1,597   | \$ 1,629   | \$ 1,661   | \$ 1,694   | \$ 1,728   |
| 5241  | ELECTRIC                       | \$ 587     | \$ 1,160   | \$ 1,344   | \$ -          | \$ 1,344   | 2.0%   | \$ 1,371   | \$ 1,399   | \$ 1,427   | \$ 1,455   | \$ 1,484   | \$ 1,514   | \$ 1,544   | \$ 1,575   | \$ 1,607   | \$ 1,639   | \$ 1,672   |
| 5242  | WATER                          | \$ 212     | \$ 148     | \$ 86      | \$ -          | \$ 86      | 2.0%   | \$ 88      | \$ 90      | \$ 92      | \$ 93      | \$ 95      | \$ 97      | \$ 99      | \$ 101     | \$ 103     | \$ 105     | \$ 107     |
| 5244  | GAS                            | \$ 5,096   | \$ 6,227   | \$ 4,161   | \$ -          | \$ 4,161   | 2.0%   | \$ 4,245   | \$ 4,330   | \$ 4,416   | \$ 4,505   | \$ 4,595   | \$ 4,687   | \$ 4,780   | \$ 4,876   | \$ 4,973   | \$ 5,073   | \$ 5,174   |
| 5245  | TELEPHONE                      | \$ 1,715   | \$ 1,671   | \$ 1,882   | \$ -          | \$ 1,882   | 2.0%   | \$ 1,919   | \$ 1,958   | \$ 1,997   | \$ 2,037   | \$ 2,078   | \$ 2,119   | \$ 2,162   | \$ 2,205   | \$ 2,249   | \$ 2,294   | \$ 2,340   |
| 5258  | OTHER PROFESSIONAL SERV'S      | \$ -       | \$ -       | \$ -       | \$ -          | \$ -       | 2.0%   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5263  | FURNITUR,OFFICE MACH REP&MAINT | \$ 25      | \$ 129     | \$ -       | \$ -          | \$ -       | 2.0%   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5266  | BUILDINGS                      | \$ 8,054   | \$ 12,958  | \$ 9,680   | \$ -          | \$ 9,680   | 2.0%   | \$ 9,874   | \$ 10,071  | \$ 10,273  | \$ 10,478  | \$ 10,688  | \$ 10,901  | \$ 11,119  | \$ 11,342  | \$ 11,569  | \$ 11,800  | \$ 12,036  |
| 5269  | OTHER REPAIR-MAINTENANCE       | \$ 960     | \$ 2,112   | \$ 864     | \$ -          | \$ 864     | 2.0%   | \$ 881     | \$ 899     | \$ 917     | \$ 935     | \$ 954     | \$ 973     | \$ 992     | \$ 1,012   | \$ 1,032   | \$ 1,053   | \$ 1,074   |
| 5296  | SECURITY SYSTEMS               | \$ 2,042   | \$ 2,128   | \$ 2,445   | \$ -          | \$ 2,445   | 2.0%   | \$ 2,494   | \$ 2,544   | \$ 2,595   | \$ 2,647   | \$ 2,700   | \$ 2,754   | \$ 2,809   | \$ 2,865   | \$ 2,922   | \$ 2,981   | \$ 3,040   |
| 5311  | OFFICE SUPPLIES & MAT'L'S      | \$ 2,206   | \$ 3,029   | \$ 1,884   | \$ -          | \$ 1,884   | 2.0%   | \$ 1,922   | \$ 1,960   | \$ 2,000   | \$ 2,040   | \$ 2,080   | \$ 2,122   | \$ 2,164   | \$ 2,208   | \$ 2,252   | \$ 2,297   | \$ 2,343   |
| 5324  | HOUSEHOLD&JANITORIAL SUP       | \$ 45      | \$ -       | \$ -       | \$ -          | \$ -       | 2.0%   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5329  | OTHER OPERATING SUPPLIES       | \$ 1,182   | \$ 98      | \$ 260     | \$ -          | \$ 260     | 2.0%   | \$ 266     | \$ 271     | \$ 276     | \$ 282     | \$ 287     | \$ 293     | \$ 299     | \$ 305     | \$ 311     | \$ 317     | \$ 324     |
| 5394  | OTHER MATERIALS                | \$ 309     | \$ 137     | \$ -       | \$ -          | \$ -       | 2.0%   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5418  | INSURANCE PREMIUM              | \$ 3,368   | \$ 3,469   | \$ 10,865  | \$ -          | \$ 10,865  | 3.5%   | \$ 11,245  | \$ 11,639  | \$ 12,046  | \$ 12,468  | \$ 12,904  | \$ 13,356  | \$ 13,823  | \$ 14,307  | \$ 14,808  | \$ 15,326  | \$ 15,863  |
| 5442  | WORKER'S COMP INSURANCE        | \$ 308     | \$ 448     | \$ 339     | \$ -          | \$ 339     | 3.5%   | \$ 351     | \$ 363     | \$ 376     | \$ 389     | \$ 403     | \$ 417     | \$ 431     | \$ 446     | \$ 462     | \$ 478     | \$ 495     |
| 5620  | GRANTS&DONATIONS               | \$ 167,905 | \$ 178,829 | \$ 183,211 | \$ -          | \$ 183,211 | 2.0%   | \$ 186,875 | \$ 190,612 | \$ 194,425 | \$ 198,313 | \$ 202,279 | \$ 206,325 | \$ 210,452 | \$ 214,661 | \$ 218,954 | \$ 223,333 | \$ 227,800 |
|       | TOTAL                          | \$ 288,247 | \$ 309,705 | \$ 335,694 | \$ 28,038     | \$ 363,732 |        | \$ 372,344 | \$ 381,169 | \$ 390,215 | \$ 399,486 | \$ 408,988 | \$ 418,728 | \$ 428,712 | \$ 438,946 | \$ 449,437 | \$ 460,192 | \$ 471,217 |
|       | YOY DOLLAR CHANGE              |            | \$ 21,458  | \$ 25,989  |               |            |        |            | \$ 8,826   | \$ 9,045   | \$ 9,271   | \$ 9,502   | \$ 9,740   | \$ 9,984   | \$ 10,234  | \$ 10,491  | \$ 10,755  | \$ 11,025  |
|       | YOY PERCENT CHANGE             |            | 7.4%       | 8.4%       |               |            |        |            | 2.4%       | 2.4%       | 2.4%       | 2.4%       | 2.4%       | 2.4%       | 2.4%       | 2.4%       | 2.4%       | 2.4%       |

| PROPOSAL                      |                                |             |            |            | ADJUSTED BASE |            | GROWTH (YR 2-10) |            | YR-1       | YR-2       | YR-3       | YR-4       | YR-5       | YR-6       | YR-7       | YR-8       | YR-9       | YR-10      |
|-------------------------------|--------------------------------|-------------|------------|------------|---------------|------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                               |                                | FY 09-10    | FY 10-11   | FY 11-12   | ADJ           | FY 11-12   | %                | FY 12-13   | FY 13-14   | FY 14-15   | FY 15-16   | FY 16-17   | FY 17-18   | FY 18-19   | FY 19-20   | FY 20-21   | FY 21-22   | FY 22-23   |
| 5110                          | WAGES & SALARY-REGULAR         | \$ 71,909   | \$ 73,959  | \$ 91,419  | \$ (16,962)   | \$ 74,457  | 2.5%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5140                          | WAGES & SALARY-PART TIME       | \$ 18,143   | \$ 18,795  | \$ 23,888  | \$ -          | \$ 23,888  | 2.5%             | \$ 20,280  | \$ 31,080  | \$ 31,857  | \$ 32,653  | \$ 33,470  | \$ 34,307  | \$ 35,164  | \$ 36,043  | \$ 36,944  | \$ 37,868  | \$ 38,815  |
|                               | EMPLOYEE BENEFITS              |             |            |            | \$ 45,000     | \$ 45,000  | 3.5%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5150                          | LONGEVITY                      | \$ 425      | \$ 425     | \$ 450     | \$ -          | \$ 450     | 2.5%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5211                          | POSTAGE,BOX RENT,ETC.          | \$ -        | \$ -       | \$ 6       | \$ -          | \$ 6       | 2.0%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5212                          | FREIGHT,EXPRESS,TRUCK          | \$ -        | \$ 280     | \$ -       | \$ -          | \$ -       | 2.0%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5221                          | PRINTING & DUPLICATION         | \$ 595      | \$ 72      | \$ -       | \$ -          | \$ -       | 2.0%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5225                          | TYPING SERVICES                | \$ 1,275    | \$ 1,217   | \$ 1,130   | \$ -          | \$ 1,130   | 2.0%             | \$ 1,500   | \$ 1,500   | \$ 1,530   | \$ 1,561   | \$ 1,592   | \$ 1,624   | \$ 1,656   | \$ 1,689   | \$ 1,723   | \$ 1,757   | \$ 1,793   |
| 5231                          | PUBL OF NOTICES & REPORT       | \$ 54       | \$ 152     | \$ 78      | \$ -          | \$ 78      | 2.0%             | \$ 300     | \$ 300     | \$ 306     | \$ 312     | \$ 318     | \$ 325     | \$ 331     | \$ 338     | \$ 345     | \$ 351     | \$ 359     |
| 5235                          | MEMBERSHIPS & DUES             | \$ 200      | \$ 348     | \$ 310     | \$ -          | \$ 310     | 2.0%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5237                          | ADVERTISING                    | \$ 1,633    | \$ 1,915   | \$ 1,390   | \$ -          | \$ 1,390   | 2.0%             | \$ 750     | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5241                          | ELECTRIC                       | \$ 587      | \$ 1,160   | \$ 1,344   | \$ -          | \$ 1,344   | 2.0%             | \$ 2,656   | \$ 1,350   | \$ 1,377   | \$ 1,405   | \$ 1,433   | \$ 1,461   | \$ 1,491   | \$ 1,520   | \$ 1,551   | \$ 1,582   | \$ 1,613   |
| 5242                          | WATER                          | \$ 212      | \$ 148     | \$ 86      | \$ -          | \$ 86      | 2.0%             | \$ 178     | \$ 95      | \$ 97      | \$ 99      | \$ 101     | \$ 103     | \$ 105     | \$ 107     | \$ 109     | \$ 111     | \$ 114     |
| 5244                          | GAS                            | \$ 5,096    | \$ 6,227   | \$ 4,161   | \$ -          | \$ 4,161   | 2.0%             | \$ 5,000   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5245                          | TELEPHONE                      | \$ 1,715    | \$ 1,671   | \$ 1,882   | \$ -          | \$ 1,882   | 2.0%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5258                          | OTHER PROFESSIONAL SERV'S      | \$ -        | \$ -       | \$ -       | \$ -          | \$ -       | 2.0%             | \$ 35,000  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5263                          | FURNITUR,OFFICE MACH REP&MAINT | \$ 25       | \$ 129     | \$ -       | \$ -          | \$ -       | 2.0%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5266                          | BUILDINGS                      | \$ 8,054    | \$ 12,958  | \$ 9,680   | \$ -          | \$ 9,680   | 2.0%             | \$ 8,250   | \$ 8,250   | \$ 8,415   | \$ 8,583   | \$ 8,755   | \$ 8,930   | \$ 9,109   | \$ 9,291   | \$ 9,477   | \$ 9,666   | \$ 9,860   |
| 5269                          | OTHER REPAIR-MAINTENANCE       | \$ 960      | \$ 2,112   | \$ 864     | \$ -          | \$ 864     | 2.0%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5296                          | SECURITY SYSTEMS               | \$ 2,042    | \$ 2,128   | \$ 2,445   | \$ -          | \$ 2,445   | 2.0%             | \$ 2,500   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5311                          | OFFICE SUPPLIES & MAT'L'S      | \$ 2,206    | \$ 3,029   | \$ 1,884   | \$ -          | \$ 1,884   | 2.0%             | \$ 667     | \$ 667     | \$ 680     | \$ 694     | \$ 708     | \$ 722     | \$ 736     | \$ 751     | \$ 766     | \$ 781     | \$ 797     |
| 5324                          | HOUSEHOLD&JANITORIAL SUP       | \$ 45       | \$ -       | \$ -       | \$ -          | \$ -       | 2.0%             | \$ 50      | \$ 50      | \$ 51      | \$ 52      | \$ 53      | \$ 54      | \$ 55      | \$ 56      | \$ 57      | \$ 59      | \$ 60      |
| 5329                          | OTHER OPERATING SUPPLIES       | \$ 1,182    | \$ 98      | \$ 260     | \$ -          | \$ 260     | 2.0%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5394                          | OTHER MATERIALS                | \$ 309      | \$ 137     | \$ -       | \$ -          | \$ -       | 2.0%             | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       |
| 5418                          | INSURANCE PREMIUM              | \$ 3,368    | \$ 3,469   | \$ 10,865  | \$ -          | \$ 10,865  | 3.5%             | \$ 12,421  | \$ 19,265  | \$ 19,939  | \$ 20,637  | \$ 21,359  | \$ 22,107  | \$ 22,881  | \$ 23,682  | \$ 24,510  | \$ 25,368  | \$ 26,256  |
| 5442                          | WORKER'S COMP INSURANCE        | \$ 308      | \$ 448     | \$ 339     | \$ -          | \$ 339     | 3.5%             | \$ 87      | \$ 117     | \$ 121     | \$ 125     | \$ 130     | \$ 134     | \$ 139     | \$ 144     | \$ 149     | \$ 154     | \$ 159     |
| 5620                          | GRANTS&DONATIONS               | \$ 167,905  | \$ 178,829 | \$ 183,211 | \$ -          | \$ 183,211 | 2.0%             | \$ 112,000 | \$ 77,000  | \$ 78,540  | \$ 80,111  | \$ 81,713  | \$ 83,347  | \$ 85,014  | \$ 86,715  | \$ 88,449  | \$ 90,218  | \$ 92,022  |
| 5620                          | GRANTS&DONATIONS-LOCKWOOD      |             |            |            |               |            | 5-YR FIXED       |            | \$ 84,000  | \$ 84,000  | \$ 84,000  | \$ 84,000  | \$ 84,000  | \$ 84,000  | \$ 92,400  | \$ 92,400  | \$ 92,400  | \$ 92,400  |
|                               | TOTAL                          | \$ 288,247  | \$ 309,705 | \$ 335,694 | \$ 28,038     | \$ 363,732 |                  | \$ 201,639 | \$ 223,674 | \$ 226,914 | \$ 230,232 | \$ 233,631 | \$ 237,114 | \$ 240,681 | \$ 252,736 | \$ 256,480 | \$ 260,316 | \$ 264,247 |
|                               | YOY DOLLAR CHANGE              |             | \$ 21,458  | \$ 25,989  |               |            |                  |            | \$ 22,035  | \$ 3,240   | \$ 3,318   | \$ 3,399   | \$ 3,482   | \$ 3,565   | \$ 3,655   | \$ 3,744   | \$ 3,836   | \$ 3,931   |
|                               | YOY PERCENT CHANGE             |             | 7.4%       | 8.4%       |               |            |                  |            | 10.9%      | 1.4%       | 1.5%       | 1.5%       | 1.5%       | 1.5%       | 1.5%       | 1.5%       | 1.5%       | 1.5%       |
| TOTAL BENEFIT                 |                                | \$1,812,664 |            |            |               |            |                  |            | \$ 157,495 | \$ 163,301 | \$ 169,254 | \$ 175,357 | \$ 181,614 | \$ 179,631 | \$ 186,210 | \$ 192,957 | \$ 199,875 | \$ 206,970 |
| PRESENT VALUE (3.5% DISCOUNT) |                                | \$1,495,400 |            |            |               |            |                  |            |            |            |            |            |            |            |            |            |            |            |





# STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT  
INTERGOVERNMENTAL POLICY DIVISION

## MEMORANDUM

To: Local Chief Executive Officials and Chief Financial Officers

From: Sandra M. Huber, LoCIP Program Coordinator  
Intergovernmental Policy Division

Date: March 28, 2013

Subject: ***2013 Local Capital Improvement Program (LoCIP) Guidelines***

The ***2013 Local Capital Improvement Program (LoCIP) Guidelines*** packet is available on the internet only. As with previous Guidelines, the following is provided:

- A listing, by community, of all certified LoCIP entitlements for 2013. Also included is a column entitled "Available 3/2013" which includes the new 2013 entitlement plus any undesignated LoCIP entitlements remaining from previous years.
- The latest LoCIP Authorization/Expenditure (A/E) form which is required to be filed with any LoCIP authorization and/or reimbursement request.
- An updated copy of the Connecticut General Statutes sections (7-535 through 7-538) that relate to the LoCIP program.
- A question and answer section that covers the most frequently asked questions relating to the LoCIP program.

Please use the Authorization/Expenditure (A/E) form when requesting authorization or reimbursement. Be sure to provide the name, title, and contact information of the LoCIP contact person for your municipality when requesting authorization and/or reimbursement. This is the person to whom all program correspondence will be addressed.

Remember to provide expenditure documentation for items or services for which you request LoCIP reimbursement with your reimbursement request: copies of cancelled checks or a list of checks issued, the date, vendor, a description of the items or services provided and amount.

Please note legislation that passed in the December 2012 Special Session allows "building security systems, including schools" in the list of eligible LoCIP projects, effective upon the Governor's signature December 20, 2012. If there is a need to modify LoCIP Guidelines following adoption of the State Budget for the FY 2014-FY2015 Biennium, OPM will provide such update at the appropriate time.

If you have questions or comments concerning the LoCIP program, please contact me at (860) 418-6293 or e-mail me at: [sandra.huber@ct.gov](mailto:sandra.huber@ct.gov) Thank you.

# MARCH 2013 LoCIP GUIDELINES

## INTRODUCTION

Connecticut's Local Capital Improvement Program (LoCIP) provides financial assistance to municipalities for eligible projects in the form of entitlement grants funded with State general obligation bonds. Annual entitlements are announced in March; municipalities must apply to the Office of Policy and Management for authorization of projects qualifying for LoCIP funding on the Authorization/Expenditure form included in this package. Once a municipality expends funds for an authorized LoCIP project, it may apply for reimbursement on the form. Reimbursement cannot exceed the municipality's available balance of LoCIP funds.

This manual has been prepared to assist municipalities in applying for state aid entitlement grants for the Local Capital Improvement Program (LoCIP).

If you have questions on the LoCIP program or procedures, please do not hesitate to call **Sandra Huber, LoCIP Coordinator, at (860) 418-6293 or via e-mail at: [sandra.huber@ct.gov](mailto:sandra.huber@ct.gov)**

### **QUESTIONS AND ANSWERS RELATING TO THE LoCIP GRANT PROGRAM**

#### **1. When can applications be submitted?**

Currently, the Office of Policy and Management (OPM) is accepting applications for the entitlement years 1988-89 through 2012-13. Applications for the 2012-13 certified entitlement will be accepted on or after March 1, 2013. Grant requests should be addressed to:

**State of Connecticut  
Office of Policy and Management  
Intergovernmental Policy Division  
450 Capitol Ave., MS#540RG  
Hartford, Ct 06106-1379  
Attention: Sandra Huber**

#### **2. What categories are eligible for LoCIP reimbursement?**

Eligible LoCIP projects are defined in the following major categories:

- A) ROAD construction, renovation, repair, or resurfacing,
- B) SIDEWALK and pavement improvements,
- C) SEWER facilities/lines construction, renovation, enlargement, or repair,
- D) PUBLIC BUILDINGS, other than schools, construction, renovation, code compliance, energy conservation and fire safety,
- E) DAMS/BRIDGES/FLOOD CONTROL construction, renovation, enlargement, or repair,
- F) WATER TREATMENT OR FILTRATION facilities/mains construction, renovation, enlargement, or repair,
- G) SOLID WASTE facilities construction, renovation, or enlargement,
- H) PUBLIC PARKS improvements,
- I) CAPITAL IMPROVEMENT PLANS,
- J) EMERGENCY COMMUNICATIONS systems improvements and **BUILDING SECURITY SYSTEMS, INCLUDING FOR SCHOOLS.\***
- K) PUBLIC HOUSING renovation and improvements,
- L) VETERANS MEMORIALS,
- M) THERMAL IMAGING SYSTEMS,
- N) BULKY WASTE/LANDFILL PROJECTS,
- O) CONSERVATION & DEVELOPMENT PLANS,
- P) AUTO EXTERNAL DEFIBRILLATORS,
- Q) FLOODPLAIN MANAGEMENT AND HAZARD MITIGATION ACTIVITIES,
- R) ON-BOARD OIL REFINING SYSTEMS, and
- S) THE PLANNING OF A MUNICIPAL BROADBAND NETWORK.

A LoCIP project may include repairs incidental to reconstruction and renovation, but does not include ordinary repairs and maintenance of a routine, ongoing nature. Output facilities (e.g., electric power plants), other than water facilities are not eligible for funding.

\*Note Section 47 of P.A. 12-1, December 2012 Special Session, expanded the eligible uses of LoCIP funds to include **“building security systems, including for schools”**.

## MARCH 2013 LoCIP GUIDELINES

### 3. How are distributions to each municipality calculated?

Distribution of these funds is apportioned to the towns by the statutory formula of 30% road miles, 25% population density, 25% AENGLC (Adjusted Equalized Net Grand List Per Capita) and 20% population, with unconsolidated cities and boroughs receiving a percentage of their associated municipality's allocation based on the total taxes levied. *These entitlements may be accumulated from year to year, since there is no deadline for application.*

### 4. What is a Capital Improvement Plan (CIP)?

A CIP is a multiyear plan prepared to show the general description, need, and estimated cost of each individual capital improvement, and the proposed funding source for each individual capital improvement in the first year of the plan. The CIP should be adopted by the applicant's legislative body having final annual budget approval (City Council, Board of Alderman or Town Meeting) and should be updated annually.

### 5. Must projects be included in a CIP in order to be approved?

Yes, the municipality must certify that it has adopted a capital improvement plan and that the project is consistent with such plan. If, however, a particular project is not included in the local CIP because of a substantial change of circumstances, a note explaining such circumstances must be included in the project description section of the Authorization/Expenditure form.

### 6. Can the LoCIP grant be used for projects which receive other State funds?

The grant can be used toward the balance on projects receiving other assistance, but cannot be used to satisfy a local matching requirement for any state assistance program except for the Local Bridge Program established under Sections 13a-175p to 13a-175u, Connecticut General Statutes.

### 7. Do projects require separate applications?

Yes, separate forms, and support materials are required for each project.

### 8. How long will it take to receive approval?

The Secretary of OPM will approve or disapprove each fully completed project authorization application within forty five (45)

days of its receipt and will notify each applicant accordingly. The Secretary will approve projects only up to the amount of each municipality's available balance (current entitlement plus any balance from previous years), provided separately.

### 9. How does the municipality receive funding?

A municipality must expend local funds for eligible and approved LoCIP projects before reimbursement can be issued. The municipality initiates this reimbursement procedure by submitting a reimbursement request and entering the amount of reimbursement requested in the "Amount of Current Request" column on the LOCIP Authorization/Expenditure (A/E) form that is provided in this booklet. *Note: Documentation of the expenditure in the form of a list of checks, their dates, amounts and the vendor from whom items or services were obtained and a description of those items/services must accompany the request. Copies of detailed invoices itemizing products or services provided may be requested in order to verify eligibility for reimbursement.*

Before a municipality receives a reimbursement payment against an approved project that had no activity in over seven years, it must submit a waiver request stating the reason(s) for the delay in activity.

### 10. Can a municipality request a project authorization and reimbursement of expenses at the same time?

Yes, each municipality may apply to the Secretary for expense reimbursement at the time it submits a Local Capital Improvement project authorization request. Documentation of the expenditure as described under item 9 above, must accompany the request.

### 11. May municipalities sell grant anticipation notes to provide interim financing?

Yes, the law permits municipalities to sell such notes. Such notes must be authorized in the same way as other bonds and notes of the municipality but payments of principal are not required while the project is under construction. The term of these notes shall not exceed six months from the date of completion of an eligible local capital improvement project.

## MARCH 2013 LoCIP GUIDELINES

The expense of preparing, issuing and marketing of such notes may not be included as part of the cost of an eligible local capital improvement project. Also, a LoCIP grant may not be used to make debt service payments on long-term bonds or financing leases.

12. May a municipality transfer LoCIP funds from one project to another if there is an unexpended balance in one project account and deficit elsewhere?

No, if there is a balance and a project is completed, the municipality should close out the finished project and the funding will be released into the municipality's available balance where it can be drawn from for another project. For a cost overrun, the municipality should submit a new request for authorization referring to the original project number in the description of the project, the application should provide an explanation for the cost overrun; a new project number will be issued.

### INSTRUCTIONS

#### PART 1 - PROJECT APPROVAL

Only a COMPLETE LoCIP application package will be acted upon by the Office of Policy and Management (OPM); a separate package is required for each project.

A current LoCIP **Authorization/Expenditure** (A/E) form provided by OPM must be signed by the Chief Executive Officer at the bottom of the form. The A/E form must provide a detailed description of the proposed project. For project authorization only, complete the first column of the Project Component Section. (The balance of the Project Component Section will be completed when reimbursement is requested.

This A/E form is also used to certify that the project is a local capital improvement project and that the funds are not being used to match another state grant except for the Local Bridge Program.

In the event an emergency authorization is requested which was not contained in the municipality's capital plan, the Chief Executive Officer should note on item 4 in the certification section of the form that the project is not in the capital plan and provide the reason in the "Project Description" section on this form.

The Secretary of OPM will determine the eligibility of each fully completed A/E form within forty five (45) days of its receipt and will notify each applicant accordingly.

#### PART 2 - REIMBURSEMENT

After expenses have been incurred and local funds have been expended for an approved project, the municipality may request

reimbursement by completing the request for reimbursement part (columns 2, 3 and 4 of the Project Component Section) of the A/E form. Column 2 of this section should list the amount of previous reimbursement (if any) made by OPM for this project. Column 3 should show the amount currently being requested, while column 4 is a total of the previous reimbursement and the current request.

Each reimbursement request should be accompanied by a brief expense summary sheet that shows the vendor's name, check number, date and amount of each payment and a description of the item/service provided, making up that particular submission. **Copies of detailed invoices that provide a description of the items or services provided by the vendor may be required in order to determine eligibility for reimbursement.**

When the project is complete and the final expense reimbursement is requested, check the "Final Reimbursement" box on the form. If the final reimbursement total is less than the amount originally approved, the unexpended balance will be returned to the municipality's available balance.

**If a municipality experiences a project cost overrun**, a new Authorization form for the amount of this overrun is required. The project description of this new request should mention the earlier related LoCIP project number and the reason for the overrun. *The increase will be approved under a new project number subject to OPM review and approval, provided the municipality has entitlement funds available.*

# MARCH 2013 LoCIP GUIDELINES

## CHAPTER 116b LOCAL CAPITAL IMPROVEMENT FUND

### Table of Contents

Sec. 7-535. Local Capital Improvement Fund established.

Sec. 7-536. Definitions. Allocation of funds. Projects. Formulas. Applications for funds. Criteria for review of applications. Use of funds.

Sec. 7-537. Local capital improvement grant anticipation notes.

Sec. 7-538. Bond issue for local capital improvement projects.

Secs. 7-539 to 7-544.

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**Sec. 7-535. Local Capital Improvement Fund established.** There is established and created a fund to be known as the "Local Capital Improvement Fund". Said fund shall contain any moneys required by law to be deposited in the fund and shall be held separate and apart from all other moneys, funds and accounts. Any balance remaining in said fund at the end of any fiscal year shall be carried forward in said fund for the fiscal year next succeeding. The resources of such fund shall be expended for the purpose of reimbursing municipalities for the cost of eligible local capital improvement projects pursuant to section 7-536.

(P.A. 87-584, S. 11, 18; June Sp. Sess. P.A. 91-3, S. 158, 168; June Sp. Sess. P.A. 91-13, S. 17, 21; May Sp. Sess. P.A. 92-7, S. 5, 36.)

History: June Sp. Sess. P.A. 91-3 eliminated the provision that investment earnings credited to the assets of the fund become part of the assets of the fund; June Sp. Sess. P.A. 91-13 deleted all changes made by June Sp. Sess. P.A. 91-3 and restored language existing as of January 1, 1991; May Sp. Sess. P.A. 92-7 removed the provision that investment earnings credited to the assets of the fund became part of the fund.

**Section 7-536 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):**

(a) As used in sections 7-535 to 7-538, inclusive:

- (1) "Adjusted equalized net grand list per capita" means the adjusted equalized net grand list per capita determined for each town pursuant to section 10-261;
- (2) "Density" means the population of a municipality divided by the number of square miles of the municipality;
- (3) "Grant anticipation note" means a note issued in anticipation of the receipt of project grants to the municipality from moneys in the Local Capital Improvement Fund;
- (4) "Local capital improvement project" means a municipal capital expenditure project for any of the following purposes: (A) Road construction, renovation, repair or resurfacing, (B) sidewalk and pavement improvements, (C) construction, renovation, enlargement or repair of sewage treatment plants and sanitary or storm, water or sewer

## MARCH 2013 LoCIP GUIDELINES

lines, including separation of lines, (D) public building construction other than schools, including renovation, repair, code compliance, energy conservation and fire safety projects, (E) construction, renovation, enlargement or repair of dams, bridges and flood control projects, (F) construction, renovation, enlargement or repair of water treatment or filtration plants and water mains, (G) construction, renovation or enlargement of solid waste facilities, (H) improvements to public parks, (I) the preparation and revision of local capital improvement plans projected for a period of not less than five years and so prepared as to show the general description, need and estimated cost of each individual capital improvement, (J) improvements to emergency communications systems and building security systems, including for schools, (K) public housing projects, including renovations and improvements and energy conservation and the development of additional housing, (L) renovations to or construction of veterans' memorial monuments, (M) thermal imaging systems, (N) bulky waste and landfill projects, (O) the preparation and revision of municipal plans of conservation and development adopted pursuant to section 8-23, provided such plans are endorsed by the legislative body of the municipality not more than one hundred eighty days after adoption by the commission, (P) acquisition of automatic external defibrillators, (Q) floodplain management and hazard mitigation activities, (R) on-board oil refining systems consisting of a filtration canister and evaporation canister that remove solid and liquid contaminants from lubricating oil, and (S) activities related to the planning of a municipal broadband network, provided the speed of the network will be not less than three hundred eight-four thousand bits per second. "Local capital improvement project" means only capital expenditures and includes repairs incident to reconstruction and renovation but does not include ordinary repairs and maintenance of an ongoing nature and "floodplain management" and "hazard mitigation" shall have the same meaning as in section 25-68j;

(5) "Municipality" means any town, city, borough, consolidated town and city or consolidated town and borough;

(6) "Population" means the number of people according to the most recent federal decennial census, except in intervening years between such censuses when it shall mean the number according to the most recent estimate of the Department of Public Health; and

(7) "Secretary" means the Secretary of the Office of Policy and Management.

(b) On February first of each year, not more than the amount as authorized by the General Assembly for the fiscal year from the resources of the Local Capital Improvement Fund shall be allocated to the Secretary of the Office of Policy and Management, who shall allocate an amount to each municipality in the state in accordance with the provisions of subsection (c) of this section. The secretary shall credit all such allocated moneys to a local capital improvement account for each municipality and make local improvement project grants from such accounts to such municipalities pursuant to the provisions of this section. The secretary shall maintain



## MARCH 2013 LoCIP GUIDELINES

records indicating, for each municipality's account, the amount credited to the account each year, the amount paid out in local capital improvement project grants and charged to the account and the balance available for additional local capital improvement project grants.

(c) Each allocation under subsection (b) of this section shall be made to municipalities in accordance with the following formula: (1) Thirty per cent of the amount shall be allocated pro rata on the basis of the ratio of the total number of miles of improved and unimproved highways in each town to the total number of miles of improved and unimproved highways in all towns in the state, as determined under sections 13a-175b and 13a-175d; (2) twenty-five per cent of the amount shall be allotted pro rata on the basis of the following ratio: The density of each town multiplied by the population of such town shall be the numerator of the fraction. The resulting products for all the towns shall be added together, and the sum shall be the denominator of the fraction; (3) twenty-five per cent of the amount shall be allotted on the basis of the following ratio: The population of each town multiplied by the inverse of the adjusted equalized net grand list per capita of such town shall be the numerator of the fraction, and the resulting products for all the towns shall be added together and the sum shall be the denominator of the fraction; (4) twenty per cent of the amount shall be allotted pro rata on the basis of the ratio of the population of each town to the population of the state. Any city or borough not consolidated with the town in which it is located and any town containing such a city or borough shall share the allocation to such town on the basis of the following ratio: The total taxes levied in the previous fiscal year by such town, city or borough shall be the numerator of the fraction. The total taxes levied by the town and all cities or boroughs located within such town shall be added together, and the sum shall be the denominator of the fraction. Any such city or borough may, by vote of its legislative body, direct the Secretary of the Office of Policy and Management to reallocate all or a portion of the share of such city or borough to the town in which it is located.

(d) On March first of each year the Secretary of the Office of Policy and Management shall indicate to each municipality the amount allocated to the municipality under subsections (b) and (c) of this section in accordance with section 4-71a.

(e) Each municipality may apply to the secretary for project authorization and expense reimbursement of local capital improvement projects.

(f) The secretary shall approve or disapprove each completed application for a local capital improvement project grant authorization not later than forty-five days after receipt of such application on a form prescribed by the secretary. Such application shall include a certification by the municipality that: (1) The project for which grant assistance is requested is a local capital improvement project; (2) the project is consistent with the local capital improvement plan adopted by the municipality; and (3) the grant proceeds shall not be used to satisfy a local matching requirement for any state assistance program other than the local bridge program established under sections 13a-



## MARCH 2013 LoCIP GUIDELINES

175p to 13a-175u, inclusive. The municipality shall provide any other certification required by the secretary. The secretary shall authorize such grant if, in the secretary's opinion, the project meets the requirements set forth in this section and any other requirement imposed by the secretary and payment of such grant would not cause the local capital improvement account of the municipality, established under subsection (b) of this section, to be overdrawn. If a municipality fails to request payment within seven years of such authorization for a project, the secretary shall make no payment for such project unless the municipality requests and receives a waiver for such project on such terms and conditions as the secretary deems appropriate. On or before five years after the date of any such authorization and on or before six years after the date of any such authorization, the secretary shall notify, in writing, any municipality for which any such authorization has been made which notice shall indicate the time which has elapsed since such authorization and the date after which the secretary may not make payments for an authorized project.

(g) Each municipality may apply to the secretary for expense reimbursement at the time it submits a local capital improvement project authorization request or any time after such authorization request has been approved by the secretary. The application for expense reimbursement shall be submitted on a form prescribed by the secretary and shall contain identification of the expenses for which reimbursement is sought and certification from the municipality that: (1) Expenditures for the project conform to the provisions of subdivision (4) of subsection (a) of this section and the municipality is entitled to the reimbursement requested in the application; and (2) the municipality agrees to maintain detailed accounting records of the project reflecting the expenditures for which reimbursement has been requested and to make such records available to its independent auditor and the state. The municipality shall provide any other certification required by the secretary. Not later than five business days after such certification, the Comptroller shall draw his or her order on the Treasurer, who shall pay the grant to the municipality.

(h) Each municipality receiving a local capital improvement project grant under this section shall retain detailed accounting records of all expenses incurred relative to the local capital improvement project for which a grant is received for a period of not less than three years following the completion of such project. If the secretary determines that such records are not maintained or a review of such records indicates that such grant, or any portion thereof, was used for a purpose other than its intended purpose, the secretary shall provide written notification to the chief executive officer of the municipality of such finding. Upon issuing a finding under this section, the secretary may require the municipality to promptly pay to the state an amount equal to the amount of the grant or he may cause the amount of any future grant made under this section to be reduced by such amount.

## MARCH 2013 LoCIP GUIDELINES

(i) On and after January 1, 2001, no municipality shall receive any financial assistance under this section for improvements to information technology systems to manage the century date change effect.

(j) No municipality shall be eligible to receive financial assistance under this section for reimbursement of the cost of preparing a municipal plan of conservation and development, pursuant to section 8-23, more than once in any ten-year calendar period.

(P.A. 87-584, S. 12, 18; P.A. 88-343, S. 18-20, 32; P.A. 89-370, S. 4, 15; June Sp. Sess. P.A. 91-3, S. 159, 168; June Sp. Sess. P.A. 91-13, S. 18, 21; May Sp. Sess. P.A. 92-7, S. 6, 36; P.A. 93-381, S. 9, 39; June Sp. Sess. P.A. 93-1, S. 7, 45; P.A. 94-53; P.A. 95-257, S. 12, 21, 58; 95-272, S. 3, 4, 29; 95-307, S. 1, 14; P.A. 97-244, S. 1, 13; June 5 Sp. Sess. P.A. 97-1, S. 7, 20; P.A. 99-66, S. 2, 3, 5; 99-241, S. 4, 66; P.A. 00-167, S. 58, 59, 69; P.A. 01-197, S. 2-4; P.A. 02-89, S. 10; May 9 Sp. Sess. P.A. 02-5, S. 3; P.A. 04-144, S. 3; P.A. 07-177, S. 1; 07-213, S. 10; 07-254, S. 2.)

History: P.A. 88-343 amended Subsec. (b) to make the program annual and to increase the bond authorization from \$20,000,000 to \$30,000,000, amended Subsec. (d) to provide that the notice of allocation shall be in accordance with Sec. 4-71a and amended Subsec. (e) to change the application date from February 1, 1988, to March first of each year; P.A. 89-370 amended Subsec. (f) to change project authorization date in Subdiv. (2) from July 1, 1987, to May 1, 1987; June Sp. Sess. P.A. 91-3 amended the local capital improvement program and created a new local transportation infrastructure program; June Sp. Sess. P.A. 91-13 deleted all changes made by June Sp. Sess. P.A. 91-3 and restored language existing as of January 1, 1991; May Sp. Sess. P.A. 92-7 amended Subsec. (a)(4) to clarify that all projects must be capital expenditures and to remove local pavement management programs to analyze the condition of town roads from the definition, amended Subsec. (b) to remove the provision adding interest to municipal accounts and amended Subsecs. (g) and (h) to insert provisions relating to the timing of payments; P.A. 93-381 replaced department of health services with department of public health and addiction services, effective July 1, 1993; June Sp. Sess. P.A. 93-1 redefined "local capital improvement project" to include improvements to emergency communication systems, effective July 1, 1993; P.A. 94-53 amended Subsec. (a) to redefine "local capital improvement project" to include sidewalk and pavement improvements; P.A. 95-257 replaced Commissioner and Department of Public Health and Addiction Services with Commissioner and Department of Public Health, effective July 1, 1995; P.A. 95-272 redefined "local capital improvement project" in Subsec. (a) to include public housing projects and amended Subsec. (b) to delete allocation amount of \$30,000,000 and replace it with the amount authorized by the General Assembly, effective July 1, 1995; P.A. 95-307 amended Subsec. (f) by extending the time for a decision on an application from 30 to 45 days, effective July 6, 1995; P.A. 97-244 amended Subsec. (d) to add date for notification of amount of the allocation, amended Subsec. (e) to refer to projects rather than grants, amended Subsec. (f) to require application re prescribed forms and certification by the municipality and to establish criteria for approval, amended Subsec. (g) to add provisions re expense reimbursement and amended Subsec. (h) to add provision re retention of detailed accounting records of expenses, effective July 1, 1997; June 5 Sp. Sess. P.A. 97-1 added Subsec. (a)(4)(L) re renovations to or construction of veterans' memorial monuments, effective July 31,

## MARCH 2013 LoCIP GUIDELINES

1997 (Revisor's note: The reference in Subpara. (L) to "veterans memorial monuments" was changed editorially by the Revisors to "veterans' memorial monuments" for grammatical accuracy); P.A. 99-66 added Subsec. (a)(4)(M) re improvements to information technology systems in definition of "local capital improvement project" and added new Subsec. (i) re termination of assistance to municipalities as of January 1, 2001, effective May 27, 1999; P.A. 99-241 amended Subsec. (f) to add provision that the secretary make no payment if a municipality fails to request payment within five years of authorization, effective July 1, 1999; P.A. 00-167 amended Subsec. (a)(4) to include flood control projects, thermal imaging systems and bulky waste and landfill projects as "local capital improvement projects" and amended Subsec. (f) to extend the time within which municipalities must request payment for authorized projects from five years to seven years and provide for notice to municipalities of the deadline, effective July 1, 2000; P.A. 01-197 added Subsec. (a)(4)(P) to include preparation and revision of municipal plans of conservation and development and added new Subsec. (j) re eligibility for reimbursement for cost of preparing a municipal plan of conservation and development, effective July 1, 2001, and applicable to municipal plans of conservation and development prepared after that date; P.A. 02-89 amended Subsec. (a)(4) to delete as obsolete former Subpara. (M) re "improvements to information technology systems to manage the century date change effect, as defined in section 4d-16," and redesignate former Subparas. (N), (O) and (P) as Subparas. (M), (N) and (O); May 9 Sp. Sess. P.A. 02-5 amended Subsec. (a)(4) to include acquisition of automatic external defibrillators in the definition of "local capital improvement project" as new Subpara. (P), effective July 1, 2002; P.A. 04-144 added Subsec. (a)(4)(Q) re floodplain management and hazard mitigation activities and defining "floodplain management" and "hazard mitigation"; P.A. 07-177 amended Subsec. (a)(4) to add Subpara. (R) to include on-board oil refining systems in the definition of "local capital improvement project", effective July 1, 2007; P.A. 07-213 amended Subsec. (g) to change "fifteen days" to "five business days" and make technical changes, effective July 10, 2007; P.A. 07-254 amended Subsec. (a)(4) to redefine "local capital improvement project" by including activities related to the planning of a municipal broadband network in new Subpara. (R) (Revisor's note: New Subpara. (R) was repositioned editorially by the Revisors to immediately follow existing Subparas. (A) to (Q), inclusive, and new Subpara. (R) added by P.A. 07-177 to maintain continuity of itemized project purposes and was redesignated as Subpara. (S)).

**Sec. 7-537. Local capital improvement grant anticipation notes.** (a) A municipality may authorize and approve the issuance of local capital improvement grant anticipation notes. Proceeds from the issuance and sale of such grant anticipation notes shall be used to temporarily finance an eligible local capital improvement project approved by the Secretary of the Office of Policy and Management pursuant to subsection (f) of section 7-536. Such grant anticipation notes may be issued and sold to any lender on such terms and in such manner as shall be determined by a municipality. Such grant anticipation notes may be renewed from time to time by the issuance of other notes, provided the final maturity of such notes shall not exceed six months from the date of completion of an eligible local capital improvement project. Such notes and renewals shall not be subject to the requirements and limitations set forth in sections 7-378 and 7-378a. The provisions of section 7-374 shall apply to such notes and any renewals thereof. The officer or agency authorized by law or by vote of the municipality to issue such grant anticipation notes

## MARCH 2013 LoCIP GUIDELINES

shall, within any limitation imposed by such law or vote, determine the date, maturity, interest rate, form, manner of sale and other details of such notes. Such notes may bear interest or be sold at a discount and the interest or discount on such notes, including renewals thereof. The expense of preparing, issuing and marketing such notes may not be included as a part of the cost of an eligible local capital improvement project.

(b) Local capital improvement grant anticipation notes shall be general obligations of the issuing municipality and each such obligation shall recite that the full faith and credit of the issuing municipality are pledged for the payment of the principal thereof and interest thereon.

(P.A. 87-584, S. 13, 18; June Sp. Sess. P.A. 91-3, S. 160, 168; June Sp. Sess. P.A. 91-13, S. 19, 21; May Sp. Sess. P.A. 92-7, S. 7, 36.)

History: June Sp. Sess. P.A. 91-3 included references to the new local transportation infrastructure program; June Sp. Sess. P.A. 91-13 deleted all changes made by June Sp. Sess. P.A. 91-3 and restored language existing as of January 1, 1991; May Sp. Sess. P.A. 92-7 amended Subsec. (a) to exclude the expense of preparing, issuing and marketing the notes from eligible project costs and to remove the provision requiring the immediate payment of such notes upon the issuance of a grant.

**Sec. 7-538. Bond issue for local capital improvement projects.** (a) For the purposes described in subsection (b) of this section, the State Bond Commission shall have the power, from time to time, to authorize the issuance of bonds of the state in one or more series and in principal amounts not exceeding in the aggregate five hundred twenty-five million dollars, provided thirty million dollars of said authorization shall be effective July 1, 2006.

(b) The proceeds of the sale of said bonds, to the extent of the amount stated in subsection (a) of this section, shall be used by the Office of Policy and Management for the purposes of sections 7-535 to 7-538, inclusive.

(c) All provisions of section 3-20, or the exercise of any right or power granted thereby which are not inconsistent with the provisions of sections 7-535 to 7-538, inclusive, are hereby adopted and shall apply to all bonds authorized by the State Bond Commission pursuant to said sections and temporary notes in anticipation of the money to be derived from the sale of any such bonds so authorized may be issued in accordance with said section 3-20 and from time to time renewed. Such bonds shall mature at such time or times not exceeding twenty years from their respective dates as may be provided in or pursuant to the resolution or resolutions of the State Bond Commission authorizing such bonds. None of said bonds shall be authorized except upon a finding by the State Bond Commission that there has been filed with it a request for such authorization, which is signed by or on behalf of the Secretary of the Office of Policy and Management and states such terms and conditions as said commission, in its discretion, may require. Said bonds issued pursuant to sections 7-535 to 7-538, inclusive, shall be general obligations of the state and the full faith and credit of the state of Connecticut are pledged for the payment of the principal of and interest on said bonds as the same become due, and accordingly and as part of the contract of the state with the holders of said bonds, appropriation of all amounts necessary for punctual payment of such principal and interest is hereby made, and the

## MARCH 2013 LoCIP GUIDELINES

Treasurer shall pay such principal and interest as the same become due.

(P.A. 87-584, S. 14, 18; P.A. 88-343, S. 21, 32; P.A. 89-331, S. 6, 30; P.A. 90-297, S. 3, 24; June Sp. Sess. P.A. 91-4, S. 9, 25; May Sp. Sess. P.A. 92-7, S. 8, 36; June Sp. Sess. P.A. 93-1, S. 8, 45; P.A. 95-272, S. 5, 29; June 5 Sp. Sess. P.A. 97-1, S. 8, 20; P.A. 99-241, S. 5, 66; June Sp. Sess. P.A. 01-7, S. 3, 28; May 9 Sp. Sess. P.A. 02-5, S. 4; May Sp. Sess. P.A. 04-1, S. 4; June Sp. Sess. P.A. 05-5, S. 4.)

History: P.A. 88-343 increased bond authorization from \$20,000,000 to \$50,000,000; P.A. 89-331 increased the bond authorization to \$80,000,000; P.A. 90-297 increased the bond authorization to \$110,000,000; June Sp. Sess. P.A. 91-4 increased the bond authorization to \$140,000,000; May Sp. Sess. P.A. 92-7 amended Subsec. (a) to increase the bond authorization to \$170,000,000; June Sp. Sess. P.A. 93-1, effective July 1, 1993, amended Subsec. (a) to increase bond authorization from \$230,000,000, effective July 1, 1993, provided \$30,000,000 of said authorization shall be effective July 1, 1994; P.A. 95-272 amended Subsec. (a) to increase authorization to \$290,000,000, effective July 1, 1995, provided \$30,000,000 shall be effective July 1, 1996; June 5 Sp. Sess. P.A. 97-1 amended Subsec. (a) to increase bond authorization to \$350,000,000, provided \$30,000,000 is effective July 1, 1998, effective July 31, 1997; P.A. 99-241 amended Subsec. (a) to increase authorization from to \$410,000,000, effective July 1, 1999, provided \$30,000,000 is effective July 1, 2000; June Sp. Sess. P.A. 01-7 amended Subsec. (a) to increase authorization to \$470,000,000, provided \$30,000,000 is effective July 1, 2002, effective July 1, 2001; May 9 Sp. Sess. P.A. 02-5 amended Subsec. (a) to provide that \$65,000,000 of the authorization shall be effective July 1, 2003, effective July 1, 2002; May Sp. Sess. P.A. 04-1 amended Subsec. (a) to decrease aggregate authorization to \$465,000,000 and to delete provision re funds authorized in 2003, effective July 1, 2004; June Sp. Sess. P.A. 05-5 amended Subsec. (a) to increase the aggregate authorization from \$465,000,000 to \$525,000,000, of which \$30,000,000 is effective July 1, 2006, effective July 1, 2005; June Sp. Sess. P.A. 07-7 amended Subsec. (a) by increasing aggregate authorization from \$525,000,000 to \$585,000,000, of which \$30,000,000 is effective July 1, 2008, effective November 2, 2007; Sept. Sp. Sess. P.A. 09-2 amended Subsec. (a) to increase aggregate authorization from \$585,000,000 to \$645,000,000, of which \$30,000,000 is effective July 1, 2010, effective September 25, 2009; P.A. 11-57 amended Subsec. (a) to increase aggregate authorization from \$645,000,000 to \$705,000,000, of which \$30,000,000 is effective July 1, 2012, effective July 1, 2011.

**Secs. 7-539 to 7-544.** Reserved for future use.

## MARCH 2013 LoCIP GUIDELINES

### **CHAPTER 476a FLOOD MANAGEMENT**

**Sec. 25-68j. Hazard mitigation and floodplain management grant program: Definitions.** As used in sections 25-68k to 25-68n, inclusive:

(1) "Eligible applicant" means any municipality, regional planning agency organized under the provisions of chapter 127, any regional council of elected officials organized under the provisions of chapter 50, or any regional council of government organized under the provisions of sections 4-124i to 4-124p, inclusive;

(2) "Hazard mitigation" means activities that include, but are not limited to, actions taken to reduce or eliminate long-term risk to human life, infrastructure and property resulting from natural hazards including, but not limited to, flooding, high winds and wildfires; and

(3) "Floodplain management" means activities that include, but are not limited to, actions taken to retain the existing capacity of designated floodplain areas to store and convey flood waters.

(P.A. 04-144, S. 8.)

History: P.A. 04-144 effective July 1, 2004.



Local Capital Improvement Program (LOCIP)  
**Certified Municipal Entitlements**  
ENTITLEMENTS FOR 2013

| MUNICIPALITY  | 2004      | 2005      | 2006      | 2007      | 2008      | 2009      | 2010        | 2011        | 2012        | 2013        | Available 3/13 |
|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|----------------|
| Andover       | 28,056    | 28,947    | 28,955    | 28,444    | 27,913    | 28,270    | \$28,129    | \$28,465    | \$28,735    | \$28,196    | 90,307.00      |
| Ansonia       | 180,193   | 178,096   | 177,577   | 183,724   | 177,179   | 176,373   | \$167,621   | \$174,849   | \$179,367   | \$178,630   | 293,345.34     |
| Ashford       | 52,845    | 53,550    | 53,451    | 54,548    | 54,225    | 52,892    | \$51,790    | \$52,989    | \$51,315    | \$52,201    | 52,201.00      |
| Avon          | 97,349    | 99,187    | 101,018   | 102,083   | 103,691   | 104,219   | \$105,218   | \$105,627   | \$106,650   | \$108,969   | 108,969.00     |
| Barkhamsted   | 35,939    | 36,276    | 36,196    | 36,180    | 36,835    | 36,472    | \$35,849    | \$36,227    | \$36,903    | \$36,984    | 36,984.00      |
| Beacon Falls  | 35,362    | 37,087    | 36,995    | 36,279    | 36,665    | 37,937    | \$37,538    | \$38,309    | \$38,903    | \$38,500    | 179,371.57     |
| Berlin        | 122,259   | 124,221   | 124,578   | 127,412   | 129,881   | 132,310   | \$128,158   | \$133,059   | \$127,659   | \$124,390   | 299,780.88     |
| Bethany       | 46,975    | 47,502    | 47,419    | 47,661    | 48,577    | 48,581    | \$47,882    | \$48,193    | \$48,050    | \$47,474    | 95,835.00      |
| Bethel        | 116,381   | 115,168   | 115,270   | 120,169   | 118,327   | 118,520   | \$114,416   | \$117,193   | \$115,982   | \$115,858   | 329,070.29     |
| Bethlehem     | 34,819    | 35,115    | 35,017    | 34,378    | 34,695    | 34,229    | \$34,463    | \$34,019    | \$34,259    | \$34,295    | 34,335.00      |
| Bloomfield    | 131,315   | 128,024   | 130,388   | 131,196   | 137,928   | 134,852   | \$130,091   | \$131,427   | \$127,115   | \$125,039   | 125,039.00     |
| Bolton        | 40,709    | 40,824    | 40,590    | 40,252    | 40,959    | 40,890    | \$40,043    | \$40,706    | \$39,588    | \$38,439    | 313,085.00     |
| Bozrah        | 25,903    | 26,215    | 26,159    | 26,480    | 26,263    | 26,571    | \$26,144    | \$26,366    | \$26,909    | \$26,324    | 26,324.00      |
| Branford      | 168,325   | 168,892   | 168,161   | 167,858   | 170,313   | 168,464   | \$164,305   | \$164,947   | \$157,841   | \$157,017   | 548,136.41     |
| Bridgeport    | 2,350,415 | 2,348,030 | 2,344,708 | 2,229,742 | 2,123,842 | 2,090,303 | \$2,004,673 | \$2,069,582 | \$2,215,017 | \$2,258,098 | 6,543,473.88   |
| Bridgewater   | 24,907    | 24,456    | 24,387    | 24,403    | 24,508    | 24,503    | \$24,363    | \$24,321    | \$23,834    | \$23,812    | 48,293.50      |
| Bristol       | 490,629   | 493,760   | 494,243   | 520,268   | 508,904   | 504,113   | \$486,019   | \$503,379   | \$478,988   | \$478,962   | 1,157,823.10   |
| Brookfield    | 102,014   | 102,150   | 102,802   | 102,353   | 104,397   | 104,469   | \$105,434   | \$106,326   | \$103,969   | \$104,694   | 105,454.00     |
| Brooklyn      | 70,345    | 69,347    | 70,063    | 70,858    | 74,723    | 71,219    | \$69,581    | \$70,862    | \$72,513    | \$74,309    | 246,389.12     |
| Burlington    | 69,950    | 71,054    | 71,693    | 72,387    | 73,695    | 74,013    | \$73,041    | \$73,633    | \$73,551    | \$73,757    | 97,268.48      |
| Canaan        | 18,938    | 19,398    | 19,343    | 19,274    | 18,864    | 18,879    | \$18,827    | \$18,863    | \$18,944    | \$18,925    | 19,006.00      |
| Canterbury    | 57,801    | 56,969    | 56,925    | 57,203    | 58,741    | 56,216    | \$55,618    | \$56,297    | \$57,223    | \$56,196    | 113,419.06     |
| Canton        | 63,068    | 64,605    | 64,757    | 66,775    | 69,054    | 69,315    | \$68,247    | \$69,052    | \$69,430    | \$68,272    | 319,684.56     |
| Chaplin       | 29,927    | 30,392    | 30,363    | 30,581    | 31,121    | 31,003    | \$29,965    | \$31,049    | \$29,216    | \$29,258    | 61,612.00      |
| Cheshire      | 183,217   | 183,149   | 182,673   | 182,415   | 185,740   | 185,945   | \$183,234   | \$186,568   | \$184,598   | \$185,343   | 185,343.00     |
| Chester       | 28,020    | 27,801    | 27,695    | 27,495    | 27,731    | 28,012    | \$27,525    | \$26,935    | \$26,781    | \$26,888    | 111,741.88     |
| Clinton       | 92,590    | 90,811    | 90,362    | 89,943    | 90,417    | 92,522    | \$89,295    | \$90,328    | \$88,091    | \$85,959    | 85,959.09      |
| Colchester    | 116,096   | 119,288   | 119,956   | 117,627   | 119,835   | 119,912   | \$118,684   | \$119,496   | \$120,273   | \$118,307   | 118,307.00     |
| Colebrook     | 26,172    | 25,785    | 25,708    | 25,834    | 25,574    | 25,626    | \$25,407    | \$25,497    | \$25,846    | \$25,866    | 25,866.40      |
| Columbia      | 38,989    | 40,523    | 40,904    | 39,731    | 40,418    | 40,418    | \$40,348    | \$40,197    | \$40,257    | \$41,093    | 177,120.96     |
| Cornwall      | 33,409    | 33,365    | 33,283    | 33,268    | 33,343    | 33,327    | \$33,194    | \$33,293    | \$32,989    | \$32,753    | 32,753.00      |
| Coventry      | 100,936   | 100,911   | 102,289   | 102,437   | 106,884   | 105,001   | \$101,855   | \$103,771   | \$103,207   | \$104,182   | 123,550.40     |
| Cromwell      | 80,977    | 81,359    | 81,135    | 84,682    | 84,114    | 84,530    | \$82,653    | \$84,591    | \$83,796    | \$83,658    | 83,658.00      |
| Danbury       | 507,848   | 506,680   | 510,150   | 550,266   | 533,302   | 529,226   | \$514,354   | \$550,428   | \$543,365   | \$545,090   | 657,132.06     |
| Darien        | 108,758   | 108,606   | 110,955   | 110,746   | 110,761   | 110,374   | \$109,072   | \$109,397   | \$110,210   | \$111,022   | 111,022.00     |
| Deep River    | 31,676    | 32,014    | 31,910    | 31,459    | 31,655    | 32,764    | \$31,405    | \$31,706    | \$30,903    | \$31,729    | 31,729.00      |
| Derby         | 106,210   | 103,381   | 102,981   | 100,556   | 98,314    | 104,359   | \$97,950    | \$99,393    | \$102,316   | \$103,640   | 722,666.46     |
| Durham        | 54,606    | 54,307    | 54,338    | 54,820    | 55,569    | 56,514    | \$55,451    | \$56,478    | \$55,109    | \$54,676    | 109,785.00     |
| Eastford      | 23,856    | 23,627    | 24,101    | 24,494    | 24,230    | 24,511    | \$23,422    | \$24,289    | \$23,161    | \$23,213    | 23,213.00      |
| East Granby   | 34,229    | 34,425    | 34,371    | 34,936    | 35,899    | 35,862    | \$35,248    | \$36,385    | \$35,555    | \$34,377    | 220,181.45     |
| East Haddam   | 90,477    | 90,773    | 90,579    | 91,949    | 90,340    | 90,585    | \$89,231    | \$90,170    | \$89,721    | \$89,741    | 89,741.00      |
| East Hampton  | 90,244    | 95,654    | 98,344    | 94,428    | 96,374    | 99,570    | \$94,898    | \$97,371    | \$97,392    | \$90,977    | 108,310.00     |
| East Hartford | 423,158   | 421,912   | 417,852   | 411,401   | 427,946   | 424,786   | \$430,890   | \$413,115   | \$433,071   | \$445,640   | 535,920.45     |
| East Haven    | 235,710   | 227,384   | 227,207   | 227,259   | 227,296   | 227,409   | \$221,743   | \$223,056   | \$225,354   | \$222,964   | 448,602.36     |
| East Lyme     | 121,416   | 124,303   | 124,270   | 119,769   | 120,297   | 121,797   | \$122,534   | \$123,543   | \$121,913   | \$122,342   | 358,011.66     |
| Easton        | 66,724    | 66,870    | 66,716    | 66,858    | 66,790    | 66,041    | \$65,657    | \$66,534    | \$66,717    | \$66,924    | 506,468.79     |
| East Windsor  | 73,763    | 74,206    | 74,068    | 76,752    | 77,173    | 78,253    | \$76,728    | \$78,322    | \$76,564    | \$76,311    | 130,042.56     |



Local Capital Improvement Program (LOCIP)  
**Certified Municipal Entitlements**  
ENTITLEMENTS FOR 2013

| MUNICIPALITY  | 2004      | 2005      | 2006      | 2007      | 2008      | 2009      | 2010        | 2011        | 2012        | 2013        | Available 3/13 |
|---------------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|----------------|
| Ellington     | 99,847    | 99,695    | 101,431   | 101,561   | 102,899   | 106,105   | \$99,977    | \$105,979   | \$107,979   | \$106,768   | 106,768.00     |
| Enfield       | 342,101   | 360,393   | 358,805   | 343,442   | 352,286   | 347,068   | \$339,606   | \$340,314   | \$337,821   | \$333,435   | 1,440,176.00   |
| Essex         | 41,245    | 41,859    | 41,718    | 41,938    | 41,636    | 41,903    | \$41,537    | \$41,754    | \$40,613    | \$40,711    | 40,711.00      |
| Fairfield     | 370,449   | 375,781   | 370,459   | 365,550   | 367,511   | 369,303   | \$363,779   | \$366,931   | \$368,430   | \$370,856   | 370,856.00     |
| Farmington    | 133,932   | 134,702   | 135,221   | 139,692   | 140,503   | 141,138   | \$137,955   | \$140,580   | \$138,104   | \$137,996   | 427,582.52     |
| Franklin      | 17,627    | 17,362    | 17,334    | 17,547    | 17,579    | 17,805    | \$16,797    | \$17,645    | \$17,349    | \$17,410    | 17,410.00      |
| Glastonbury   | 195,693   | 197,140   | 197,114   | 202,663   | 201,771   | 203,822   | \$199,534   | \$203,106   | \$203,717   | \$205,378   | 205,378.00     |
| Goshen        | 42,932    | 43,071    | 43,064    | 43,314    | 43,678    | 43,915    | \$43,727    | \$43,897    | \$43,047    | \$43,020    | 43,020.00      |
| Granby        | 80,654    | 81,456    | 82,442    | 84,566    | 85,444    | 86,038    | \$83,716    | \$84,542    | \$83,585    | \$83,286    | 161,532.81     |
| Greenwich     | 330,256   | 329,229   | 328,958   | 327,609   | 328,055   | 327,835   | \$326,691   | \$327,880   | \$317,252   | \$318,876   | 318,876.00     |
| Griswold      | 93,157    | 97,738    | 97,851    | 92,541    | 92,568    | 92,266    | \$91,936    | \$91,419    | \$94,740    | \$91,685    | 153,584.99     |
| Groton        | 224,735   | 230,287   | 231,580   | 229,217   | 223,678   | 239,079   | \$236,447   | \$224,744   | \$222,876   | \$220,728   | 442,910.21     |
| Guilford      | 138,992   | 138,787   | 139,083   | 140,853   | 140,475   | 141,388   | \$139,661   | \$140,687   | \$140,266   | \$139,313   | 289,528.67     |
| Haddam        | 71,488    | 72,150    | 72,023    | 71,531    | 72,080    | 72,945    | \$71,280    | \$73,487    | \$75,155    | \$75,033    | 75,033.00      |
| Hamden        | 431,157   | 420,840   | 418,408   | 414,422   | 414,541   | 433,175   | \$405,839   | \$417,201   | \$426,325   | \$419,218   | 1,183,834.71   |
| Hampton       | 30,229    | 30,568    | 30,558    | 30,579    | 31,180    | 30,896    | \$31,025    | \$31,302    | \$29,612    | \$29,701    | 29,701.00      |
| Hartford      | 1,890,989 | 1,888,858 | 1,891,674 | 1,924,483 | 1,929,863 | 1,941,528 | \$2,282,942 | \$1,991,022 | \$1,964,401 | \$1,947,341 | 4,008,718.12   |
| Hartland      | 20,005    | 20,224    | 20,163    | 19,980    | 20,217    | 20,486    | \$19,394    | \$20,273    | \$19,932    | \$19,356    | 39,288.00      |
| Harwinton     | 50,115    | 50,597    | 51,050    | 50,745    | 51,640    | 51,401    | \$50,595    | \$51,927    | \$51,287    | \$52,039    | 155,253.00     |
| Hebron        | 68,784    | 70,516    | 70,758    | 70,645    | 71,622    | 72,085    | \$70,873    | \$71,794    | \$72,444    | \$72,164    | 72,164.00      |
| Kent          | 42,031    | 42,088    | 41,984    | 42,089    | 41,796    | 41,821    | \$41,580    | \$41,895    | \$41,623    | \$41,588    | 125,106.00     |
| Killingly     | 144,446   | 144,910   | 146,497   | 156,719   | 149,018   | 150,048   | \$145,514   | \$145,242   | \$147,994   | \$148,046   | 978,930.47     |
| Killingworth  | 54,524    | 54,568    | 54,368    | 54,481    | 55,057    | 55,662    | \$54,949    | \$56,211    | \$55,303    | \$54,812    | 229,489.80     |
| Lebanon       | 74,712    | 74,759    | 74,621    | 75,144    | 74,963    | 75,090    | \$73,555    | \$73,675    | \$72,778    | \$72,384    | 73,058.44      |
| Ledyard       | 117,144   | 120,310   | 120,617   | 116,886   | 117,416   | 123,004   | \$115,828   | \$118,532   | \$116,894   | \$113,034   | 229,928.10     |
| Lisbon        | 31,908    | 32,156    | 32,076    | 31,471    | 31,172    | 30,467    | \$30,957    | \$30,847    | \$30,838    | \$30,370    | 103,666.00     |
| Litchfield    | 86,418    | 85,902    | 85,547    | 85,461    | 86,476    | 86,361    | \$84,725    | \$85,355    | \$84,457    | \$83,074    | 83,074.00      |
| Lyme          | 26,106    | 26,160    | 26,105    | 25,530    | 25,600    | 25,611    | \$25,492    | \$25,551    | \$25,928    | \$25,906    | 31,983.20      |
| Madison       | 113,693   | 113,594   | 113,307   | 113,883   | 115,381   | 115,863   | \$114,566   | \$115,128   | \$112,229   | \$112,377   | 224,606.60     |
| Manchester    | 407,948   | 407,362   | 406,768   | 409,517   | 421,402   | 421,575   | \$448,022   | \$432,789   | \$427,213   | \$427,660   | 1,504,640.33   |
| Mansfield     | 218,393   | 170,159   | 174,061   | 177,378   | 189,215   | 182,348   | \$174,491   | \$183,979   | \$183,703   | \$189,462   | 189,462.00     |
| Marlborough   | 49,623    | 50,694    | 51,053    | 50,894    | 51,603    | 52,328    | \$50,569    | \$51,653    | \$50,812    | \$51,133    | 51,133.00      |
| Meriden       | 527,033   | 530,044   | 529,441   | 522,742   | 533,407   | 524,164   | \$517,834   | \$517,269   | \$519,121   | \$508,578   | 1,025,847.00   |
| Middlebury    | 53,259    | 53,747    | 54,004    | 53,851    | 54,393    | 55,133    | \$55,314    | \$55,761    | \$55,941    | \$55,321    | 55,321.00      |
| Middlefield   | 32,892    | 33,793    | 33,655    | 32,799    | 33,101    | 32,843    | \$32,821    | \$33,197    | \$33,481    | \$32,373    | 113,704.06     |
| Middletown    | 316,323   | 315,807   | 315,411   | 337,637   | 332,780   | 333,584   | \$322,483   | \$342,126   | \$317,435   | \$322,827   | 539,252.51     |
| Milford       | 382,339   | 375,712   | 378,052   | 379,563   | 386,977   | 392,453   | \$391,494   | \$410,905   | \$384,191   | \$378,282   | 724,588.96     |
| Monroe        | 135,936   | 135,540   | 135,066   | 135,399   | 137,403   | 137,293   | \$134,550   | \$136,956   | \$135,451   | \$135,812   | 542,769.00     |
| Montville     | 149,533   | 153,102   | 153,215   | 147,390   | 151,117   | 149,661   | \$148,832   | \$150,976   | \$148,496   | \$148,401   | 384,621.48     |
| Morris        | 22,682    | 22,349    | 22,279    | 22,443    | 22,320    | 22,415    | \$21,436    | \$22,190    | \$21,985    | \$21,347    | 127,321.74     |
| Naugatuck     | 257,030   | 250,596   | 250,279   | 263,828   | 254,186   | 257,808   | \$245,480   | \$259,583   | \$254,126   | \$257,161   | 720,206.49     |
| New Britain   | 970,555   | 954,604   | 953,430   | 964,724   | 937,010   | 924,591   | \$880,681   | \$927,650   | \$931,158   | \$959,272   | 1,033,138.63   |
| New Canaan    | 117,373   | 117,435   | 117,502   | 117,176   | 116,987   | 117,187   | \$116,955   | \$117,119   | \$114,350   | \$114,922   | 346,391.00     |
| New Fairfield | 81,296    | 79,757    | 79,645    | 79,880    | 81,370    | 80,021    | \$78,778    | \$80,164    | \$78,386    | \$80,462    | 80,462.00      |
| New Hartford  | 61,656    | 62,353    | 62,342    | 64,049    | 64,492    | 64,390    | \$62,652    | \$64,320    | \$64,369    | \$63,496    | 63,496.00      |
| New Haven     | 1,776,436 | 1,764,464 | 1,760,065 | 1,714,333 | 1,692,992 | 1,678,216 | \$1,901,108 | \$1,803,526 | \$1,754,365 | \$1,724,309 | 3,821,040.14   |
| Newington     | 213,269   | 211,149   | 209,355   | 208,733   | 210,268   | 220,248   | \$209,637   | \$214,002   | \$212,832   | \$213,927   | 354,260.43     |

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|------------------|---------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|----------------|
| MUNICIPALITY     |         |         |         |         |         |         |           |           |           |           |                |
| New London       | 297,284 | 284,765 | 285,386 | 281,508 | 281,979 | 273,444 | \$275,065 | \$293,373 | \$292,042 | \$295,699 | 1,379,949.14   |
| New Milford      | 198,550 | 201,123 | 202,020 | 199,289 | 200,897 | 207,890 | \$198,095 | \$200,988 | \$199,186 | \$197,428 | 197,651.08     |
| Newtown          | 194,547 | 195,864 | 196,864 | 201,046 | 201,689 | 204,146 | \$201,170 | \$191,605 | \$204,621 | \$205,697 | 205,697.00     |
| Norfolk          | 33,554  | 33,521  | 33,436  | 33,453  | 33,690  | 33,708  | \$33,555  | \$32,349  | \$32,201  | \$32,138  | 96,372.05      |
| North Branford   | 91,859  | 94,305  | 94,288  | 92,241  | 92,856  | 96,898  | \$91,977  | \$93,280  | \$91,938  | \$91,859  | 129,044.45     |
| North Canaan     | 31,893  | 31,424  | 31,331  | 32,023  | 31,431  | 31,217  | \$30,437  | \$30,843  | \$30,061  | \$29,508  | 59,569.00      |
| North Haven      | 154,579 | 153,644 | 153,260 | 155,769 | 157,084 | 168,830 | \$159,088 | \$157,592 | \$156,038 | \$155,899 | 252,867.21     |
| North Stonington | 50,642  | 49,809  | 49,682  | 49,334  | 49,739  | 50,322  | \$48,861  | \$49,283  | \$49,841  | \$48,664  | 172,548.77     |
| Norwalk          | 633,940 | 641,201 | 639,431 | 628,640 | 646,549 | 632,914 | \$616,531 | \$623,199 | \$625,905 | \$628,837 | 628,837.00     |
| Norwich          | 306,675 | 304,352 | 306,818 | 301,185 | 300,331 | 299,690 | \$288,131 | \$294,788 | \$316,793 | \$314,011 | 314,011.00     |
| Old Lyme         | 50,691  | 49,981  | 49,894  | 49,547  | 49,697  | 49,143  | \$48,721  | \$48,927  | \$49,376  | \$49,388  | 49,837.00      |
| Old Saybrook     | 71,576  | 71,607  | 71,170  | 70,768  | 70,943  | 71,313  | \$69,634  | \$65,257  | \$67,807  | \$67,295  | 67,295.00      |
| Orange           | 98,772  | 98,141  | 98,301  | 100,298 | 100,505 | 101,239 | \$103,263 | \$102,483 | \$101,640 | \$101,797 | 375,167.34     |
| Oxford           | 87,894  | 89,712  | 91,107  | 92,786  | 95,489  | 99,715  | \$98,148  | \$100,725 | \$98,972  | \$97,149  | 292,943.80     |
| Plainfield       | 135,772 | 135,807 | 136,568 | 143,296 | 134,803 | 131,999 | \$125,373 | \$133,668 | \$132,668 | \$128,045 | 135,340.00     |
| Plainville       | 130,606 | 128,247 | 126,867 | 125,889 | 129,836 | 129,019 | \$127,881 | \$126,670 | \$125,324 | \$124,197 | 286,423.56     |
| Plymouth         | 98,940  | 102,225 | 101,904 | 99,800  | 102,467 | 102,256 | \$99,137  | \$99,754  | \$99,119  | \$98,459  | 106,042.80     |
| Pomfret          | 48,306  | 47,932  | 48,325  | 48,216  | 49,536  | 48,713  | \$47,807  | \$48,947  | \$48,232  | \$48,372  | 48,372.00      |
| Portland         | 65,255  | 68,476  | 68,363  | 67,550  | 68,576  | 69,613  | \$67,703  | \$68,957  | \$66,983  | \$66,121  | 130,524.11     |
| Preston          | 46,697  | 46,450  | 47,006  | 48,546  | 47,301  | 46,669  | \$45,690  | \$46,932  | \$45,477  | \$45,029  | 217,627.78     |
| Prospect         | 66,227  | 65,039  | 64,873  | 65,438  | 65,655  | 69,501  | \$65,740  | \$67,240  | \$67,150  | \$65,709  | 132,859.00     |
| Putnam           | 78,735  | 78,277  | 78,808  | 77,433  | 79,989  | 78,322  | \$76,921  | \$77,968  | \$79,437  | \$79,453  | 185,343.00     |
| Redding          | 68,926  | 69,054  | 68,951  | 69,139  | 69,016  | 69,108  | \$68,836  | \$68,326  | \$68,964  | \$69,161  | 314,574.00     |
| Ridgefield       | 154,903 | 154,684 | 154,332 | 155,111 | 154,205 | 153,716 | \$152,735 | \$154,290 | \$153,002 | \$153,782 | 550,248.06     |
| Rocky Hill       | 106,126 | 108,534 | 108,359 | 110,599 | 114,253 | 114,587 | \$112,064 | \$112,473 | \$113,338 | \$113,116 | 170,510.84     |
| Roxbury          | 36,593  | 36,571  | 36,504  | 36,432  | 36,535  | 36,490  | \$36,336  | \$36,470  | \$36,146  | \$36,098  | 72,244.00      |
| Salem            | 33,878  | 34,855  | 34,811  | 33,992  | 34,306  | 34,105  | \$34,134  | \$35,221  | \$34,519  | \$34,079  | 140,637.00     |
| Salisbury        | 46,065  | 46,083  | 45,963  | 45,602  | 45,223  | 45,172  | \$44,891  | \$44,987  | \$44,190  | \$44,156  | 188,127.95     |
| Scotland         | 21,342  | 21,650  | 21,614  | 22,066  | 21,961  | 22,313  | \$21,127  | \$22,035  | \$21,617  | \$21,036  | 21,944.00      |
| Seymour          | 114,732 | 117,094 | 118,111 | 115,846 | 116,785 | 122,983 | \$115,917 | \$117,907 | \$118,207 | \$114,987 | 396,764.72     |
| Sharon           | 50,991  | 50,952  | 50,820  | 50,373  | 50,577  | 50,551  | \$49,633  | \$49,718  | \$48,996  | \$49,738  | 109,205.98     |
| Shelton          | 264,626 | 270,559 | 269,901 | 264,515 | 270,951 | 270,415 | \$271,573 | \$273,609 | \$265,176 | \$265,682 | 340,259.29     |
| Sherman          | 28,166  | 28,330  | 28,434  | 28,185  | 28,115  | 28,211  | \$27,953  | \$28,134  | \$26,660  | \$26,783  | 53,443.00      |
| Simsbury         | 158,054 | 158,184 | 157,371 | 162,038 | 160,957 | 161,445 | \$158,925 | \$161,441 | \$157,471 | \$156,004 | 475,020.00     |
| Somers           | 87,257  | 88,372  | 88,573  | 89,236  | 94,065  | 91,992  | \$88,400  | \$91,975  | \$92,123  | \$91,097  | 303,956.00     |
| Southbury        | 122,224 | 123,662 | 125,475 | 129,960 | 131,342 | 130,749 | \$130,398 | \$130,696 | \$131,817 | \$131,475 | 947,436.06     |
| Southington      | 276,320 | 285,225 | 287,060 | 283,902 | 288,954 | 296,540 | \$283,703 | \$289,838 | \$285,572 | \$279,853 | 279,853.85     |
| South Windsor    | 162,016 | 164,449 | 166,029 | 171,484 | 173,135 | 173,112 | \$168,035 | \$172,070 | \$166,439 | \$166,517 | 332,874.36     |
| Sprague          | 27,311  | 26,498  | 26,906  | 26,099  | 27,404  | 26,645  | \$26,461  | \$27,005  | \$26,677  | \$24,899  | 24,899.00      |
| Stafford         | 114,036 | 111,984 | 111,960 | 112,489 | 113,887 | 117,507 | \$109,866 | \$111,986 | \$112,724 | \$112,240 | 224,964.00     |
| Stamford         | 799,707 | 798,432 | 794,023 | 794,055 | 795,039 | 788,604 | \$890,036 | \$806,693 | \$795,763 | \$797,072 | 797,072.00     |
| Sterling         | 40,056  | 39,899  | 40,421  | 42,729  | 40,959  | 41,190  | \$40,160  | \$40,913  | \$42,224  | \$42,485  | 169,546.02     |
| Stonington       | 114,253 | 113,613 | 114,280 | 115,077 | 112,385 | 113,009 | \$110,074 | \$111,540 | \$112,307 | \$110,944 | 110,944.00     |
| Stratford        | 389,497 | 385,665 | 384,385 | 380,071 | 388,592 | 375,026 | \$367,678 | \$373,582 | \$386,453 | \$393,472 | 1,597,995.82   |
| Suffield         | 85,911  | 87,142  | 87,980  | 89,811  | 94,259  | 94,940  | \$91,837  | \$94,057  | \$94,098  | \$90,643  | 184,741.00     |
| Thomaston        | 53,197  | 53,458  | 53,812  | 54,066  | 56,117  | 54,419  | \$54,138  | \$55,133  | \$55,537  | \$55,878  | 112,565.00     |
| Thompson         | 94,768  | 91,607  | 91,452  | 91,916  | 94,534  | 91,451  | \$88,894  | \$91,556  | \$92,234  | \$91,543  | 91,543.00      |

Local Capital Improvement Program (LOCIP)  
**Certified Municipal Entitlements**  
ENTITLEMENTS FOR 2013

| MUNICIPALITY      | 2004       | 2005       | 2006       | 2007       | 2008       | 2009       | 2010         | 2011         | 2012         | 2013         | Available 3/13 |
|-------------------|------------|------------|------------|------------|------------|------------|--------------|--------------|--------------|--------------|----------------|
| Tolland           | 115,834    | 117,541    | 117,413    | 118,313    | 122,485    | 121,619    | \$118,997    | \$120,461    | \$120,293    | \$118,273    | 135,069.00     |
| Torrington        | 271,349    | 272,131    | 272,248    | 274,136    | 280,455    | 278,433    | \$264,543    | \$270,349    | \$276,268    | \$277,770    | 1,000,790.17   |
| Trumbull          | 244,616    | 242,723    | 243,360    | 242,328    | 244,643    | 246,486    | \$241,498    | \$243,639    | \$246,364    | \$247,671    | 906,238.39     |
| Union             | 14,655     | 14,709     | 14,737     | 14,814     | 14,427     | 14,462     | \$14,357     | \$14,408     | \$14,456     | \$14,458     | 14,557.00      |
| Vernon            | 219,062    | 220,862    | 220,867    | 222,105    | 231,266    | 231,588    | \$252,203    | \$242,371    | \$226,662    | \$224,785    | 865,342.70     |
| Voluntown         | 26,194     | 26,621     | 26,576     | 25,645     | 25,764     | 26,249     | \$24,913     | \$25,244     | \$25,304     | \$24,765     | 75,830.47      |
| Wallingford       | 298,848    | 300,921    | 302,303    | 299,146    | 302,909    | 314,979    | \$296,322    | \$299,589    | \$294,525    | \$291,753    | 291,753.00     |
| Warren            | 21,543     | 21,541     | 21,906     | 21,874     | 22,024     | 22,047     | \$21,933     | \$21,967     | \$21,955     | \$21,909     | 45,968.11      |
| Washington        | 54,808     | 54,652     | 54,466     | 53,974     | 54,020     | 53,996     | \$53,734     | \$53,621     | \$53,067     | \$52,974     | 510,866.68     |
| Waterbury         | 1,222,834  | 1,261,006  | 1,258,943  | 1,300,249  | 1,268,890  | 1,216,699  | \$1,153,976  | \$1,209,957  | \$1,226,831  | \$1,243,340  | 3,589,836.10   |
| Waterford         | 115,865    | 122,331    | 121,955    | 121,984    | 121,675    | 120,870    | \$119,796    | \$120,090    | \$120,188    | \$119,083    | 721,702.00     |
| Watertown         | 156,741    | 156,168    | 155,849    | 156,283    | 161,176    | 160,228    | \$155,013    | \$160,408    | \$159,863    | \$159,370    | 223,038.78     |
| Westbrook         | 41,584     | 42,022     | 41,875     | 41,350     | 42,758     | 43,194     | \$42,648     | \$42,292     | \$42,835     | \$42,280     | 87,343.85      |
| West Hartford     | 445,460    | 442,880    | 440,138    | 438,758    | 442,135    | 443,274    | \$463,667    | \$459,555    | \$461,222    | \$458,106    | 458,106.00     |
| West Haven        | 582,912    | 564,900    | 563,728    | 561,797    | 557,315    | 585,531    | \$539,815    | \$570,653    | \$591,849    | \$592,499    | 734,888.43     |
| Weston            | 66,496     | 66,494     | 66,276     | 65,895     | 66,255     | 66,242     | \$65,993     | \$66,051     | \$65,134     | \$65,382     | 65,382.00      |
| Westport          | 146,131    | 146,377    | 146,716    | 147,218    | 147,028    | 147,006    | \$146,938    | \$147,615    | \$142,830    | \$143,761    | 143,761.00     |
| Wethersfield      | 190,407    | 190,494    | 189,298    | 187,822    | 189,271    | 188,583    | \$184,612    | \$186,678    | \$189,799    | \$188,737    | 204,052.99     |
| Willington        | 60,505     | 60,445     | 60,202     | 60,836     | 61,430     | 61,375     | \$59,376     | \$60,591     | \$59,907     | \$61,562     | 117,293.43     |
| Wilton            | 112,960    | 113,100    | 112,780    | 113,035    | 112,569    | 111,703    | \$111,159    | \$111,998    | \$111,140    | \$111,666    | 111,666.00     |
| Winchester        | 91,476     | 91,589     | 91,443     | 92,116     | 92,680     | 91,966     | \$87,457     | \$88,890     | \$89,318     | \$89,217     | 384,992.73     |
| Windham           | 230,825    | 236,451    | 236,838    | 230,598    | 239,359    | 261,928    | \$220,269    | \$226,613    | \$247,091    | \$259,909    | 436,760.99     |
| Windsor           | 186,855    | 186,075    | 185,486    | 186,763    | 192,593    | 192,113    | \$184,329    | \$187,739    | \$184,272    | \$183,400    | 202,696.38     |
| Windsor Locks     | 78,795     | 79,372     | 79,282     | 80,859     | 83,435     | 84,094     | \$82,553     | \$82,284     | \$80,740     | \$80,590     | 166,718.80     |
| Wolcott           | 114,711    | 119,828    | 119,668    | 118,739    | 119,397    | 119,031    | \$118,266    | \$118,789    | \$116,427    | \$114,468    | 116,236.31     |
| Woodbridge        | 66,905     | 66,862     | 66,686     | 66,523     | 68,009     | 67,162     | \$66,503     | \$66,690     | \$65,813     | \$65,207     | 131,020.00     |
| Woodbury          | 75,543     | 75,255     | 75,322     | 75,006     | 76,190     | 76,613     | \$75,850     | \$76,913     | \$77,067     | \$78,324     | 217,026.11     |
| Woodstock         | 87,157     | 86,933     | 86,902     | 86,930     | 87,749     | 89,171     | \$87,063     | \$88,510     | \$87,112     | \$85,394     | 85,394.00      |
|                   |            |            |            |            |            |            |              |              |              |              |                |
| Bantam            | 309        | 286        | 310        | 310        | 339        | 317        | \$313        | \$294        | \$281        | \$280        | 1,795.00       |
| Danielson         | 4,074      | 4,090      | 3,639      | 3,610      | 3,525      | 3,111      | \$3,135      | \$3,142      | \$2,957      | \$2,939      | 28,315.54      |
| Fenwick           | 299        | 288        | 363        | 340        | 477        | 553        | \$726        | \$722        | \$711        | \$757        | 1,468.00       |
| Groton-City       | 18,990     | 17,957     | 18,117     | 17,972     | 17,493     | 18,101     | \$18,765     | \$17,320     | \$16,708     | \$15,650     | 67,795.00      |
| Groton Long Point | 3,341      | 2,882      | 2,906      | 2,884      | 2,863      | 3,259      | \$3,262      | \$3,040      | \$3,291      | \$3,095      | 58,256.98      |
| Jewett City       | 2,449      | 1,850      | 1,546      | 1,395      | 1,363      | 1,954      | \$2,519      | \$2,519      | \$2,327      | \$2,202      | 15,534.17      |
| Litchfield (Bor)  | 742        | 695        | 784        | 741        | 704        | 658        | \$664        | \$585        | \$562        | \$720        | 11,279.00      |
| Newtown (Bor)     | 420        | 399        | 557        | 451        | 433        | 431        | \$370        | \$359        | \$372        | \$366        | 10,020.00      |
| Stonington (Bor)  | 1,661      | 1,809      | 1,724      | 1,614      | 1,647      | 1,602      | \$1,714      | \$1,627      | \$1,625      | \$1,567      | 6,543.00       |
| Woodmont          | 245        | 237        | 218        | 228        | 221        | 208        | \$210        | \$256        | \$225        | \$333        | 558.00         |
|                   | 30,000,000 | 30,000,000 | 30,000,000 | 30,000,000 | 30,000,000 | 30,000,000 | \$30,000,000 | \$30,000,000 | \$30,000,000 | \$30,000,000 |                |

**LOCAL CAPITAL IMPROVEMENT PROGRAM (LoCIP)  
AUTHORIZATION/EXPENDITURE FORM**

LoCIP-1 Rev. 3/2013

LoCIP PROJECT NUMBER(if known)



**STATE OF CONNECTICUT  
OFFICE OF POLICY AND MANAGEMENT**

Prescribed by the Secretary pursuant to  
CGS §7-536(c)

|                                            |                                                          |                                                                              |                                                                      |
|--------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------------------|
| TOWN/CITY/BOROUGH OF: (the "Municipality") |                                                          | NAME OF PROJECT:                                                             |                                                                      |
| PROJECT DESCRIPTION:                       |                                                          |                                                                              |                                                                      |
|                                            |                                                          |                                                                              |                                                                      |
|                                            |                                                          |                                                                              |                                                                      |
| Contact Person and Title:                  | Phone Number                                             | Fax Number                                                                   | E-Mail Address:                                                      |
| PROJECT TYPE: ("x" applicable box)         |                                                          |                                                                              |                                                                      |
| Roads <input type="checkbox"/>             | Public Buildings <input type="checkbox"/>                | Solid Waste Facilities <input type="checkbox"/>                              | Public Housing Projects <input type="checkbox"/>                     |
| Sidewalks <input type="checkbox"/>         | Dams, Bridges and Flood Control <input type="checkbox"/> | Public Parks/Fields <input type="checkbox"/>                                 | Veterans Memorials <input type="checkbox"/>                          |
| Sewers <input type="checkbox"/>            | Water Treatment or Mains <input type="checkbox"/>        | CIP Preparation and Revision <input type="checkbox"/>                        | Thermal Imaging Systems <input type="checkbox"/>                     |
|                                            |                                                          | Emergency Communications and Build'g Security Syst. <input type="checkbox"/> | Bulky Waste and Landfill Projects <input type="checkbox"/>           |
|                                            |                                                          |                                                                              | Plan of Conservation and Development <input type="checkbox"/>        |
|                                            |                                                          |                                                                              | Automatic External Defibrillator <input type="checkbox"/>            |
|                                            |                                                          |                                                                              | Floodplain Management and Hazard Mitigation <input type="checkbox"/> |
|                                            |                                                          |                                                                              | Onboard Oil Filter System <input type="checkbox"/>                   |
|                                            |                                                          |                                                                              | Broadband Network <input type="checkbox"/>                           |

➔ Request is for: (please check)    Project Authorization ☐    Interim Reimbursement ☐ - Request # \_\_\_\_\_    Final Reimbursement ☐

| PROJECT COMPONENTS                                                                      |                       |                                   |                            |                              |
|-----------------------------------------------------------------------------------------|-----------------------|-----------------------------------|----------------------------|------------------------------|
|                                                                                         | Project Authorization | Amount of Previous Reimbursements | Amount of Current Request* | Total Reimbursements to Date |
| ACQUISITION COST(S):<br>Land, building(s), equipment, easement/development rights, etc. | \$ _____              | _____                             | _____                      | _____                        |
| CONSTRUCTION COST(S):<br>Construction or rehabilitation                                 | \$ _____              | _____                             | _____                      | _____                        |
| Site improvement, including demolition                                                  | \$ _____              | _____                             | _____                      | _____                        |
| Architectural, engineering, legal expenses, etc.                                        | \$ _____              | _____                             | _____                      | _____                        |
| <b>Total:</b>                                                                           | <b>\$ _____</b>       | <b>_____</b>                      | <b>_____</b>               | <b>_____</b>                 |

\* Attach expense summary sheet and provide documentation.

|                                                        |                                                                                       |
|--------------------------------------------------------|---------------------------------------------------------------------------------------|
| OFFICE OF POLICY AND MANAGEMENT PROJECT AUTHORIZATION: |                                                                                       |
| By: _____                                              | Date: _____<br>Title: <u>Acting Undersecretary, Intergovernmental Policy Division</u> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>The undersigned certifies that:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                |
| <ol style="list-style-type: none"> <li>1. I am the Chief Executive Officer of the Municipality listed above and have the authority to execute this certification on behalf of the Municipality.</li> <li>2. The above named project (the "Project") is a "local capital improvement project" within the meaning of CGS §7-536(a)(4).</li> <li>3. The Municipality has authorized the Project for which it seeks (or has received) approval.</li> <li>4. The Project is consistent with the Municipality's Capital Improvement Plan (CIP).</li> <li>5. The Municipality is entitled to reimbursement for the Project, pursuant to CGS §7-536(e).</li> <li>6. The Municipality agrees to (1) maintain detailed accounting records with respect to the Project, reflecting the expenditures set forth above; and (2) make such records available to its auditors and to the state upon request.</li> <li>7. The Municipality will not use funds received for the Project to satisfy a local matching requirement for a state assistance program(s) other than the Local Bridge Program, pursuant to §13a-175p to 13a-175u, inclusive.</li> <li>8. The information contained on this form is true, accurate and complete.</li> </ol> |                                                |
| By: _____                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Title: _____                                   |
| Signed at: _____,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Connecticut, this _____ day of _____ 20 _____. |

Upon completion, return this form to: Office of Policy and Management, 450 Capitol Ave., MS#54ORG, Hartford, CT 06106-1379, Attn: Sandra Huber



**DEPARTMENT OF FINANCE  
ACCOUNTING & TREASURY DIVISION**

**Date:** July 11, 2013

**To:** Members of the Finance Committee of the Common Council

**From:** Frederic J. Gilden, Comptroller 

**Subject:** GO BOND RESOLUTION - \$21 million

The Capital Projects process begins with Department Requests and continues through Finance Director recommended, Planning Commission, Mayor and Common Council approval. The Capital budget for next year has been approved by the City of Norwalk Common Council. On June 25<sup>th</sup> the Common Council approved the authority to allow Capital Project for 2013-2014 to be bonded. The next step is to determine cash needs for Capital Projects during next year.

The City each year issues bonds to meet cash needs of Capital Projects approved for next Fiscal Year or those approved in previous Fiscal Years where we have not previously bonded for and are projecting we will spend cash within the next 12 months. We ask each department for what they think the cash needs are for active projects as well as look at financial records. Attached is the resolution which allows the Mayor and Finance Director to approve the sale with the approval of a Bond Committee comprised of certain members of the Common Council. Attached are the projects that we will bond for in our \$21 million issue.

The Resolution:

**RESOLUTION WITH RESPECT TO THE ISSUANCE AND SALE OF NOT  
EXCEEDING \$21,000,000 CITY OF NORWALK, CONNECTICUT GENERAL  
OBLIGATION BONDS, SERIES 2013**



**RESOLUTION WITH RESPECT TO THE ISSUANCE AND SALE  
OF NOT EXCEEDING \$21,000,000 CITY OF NORWALK,  
CONNECTICUT GENERAL OBLIGATION BONDS, SERIES 2013**

**RESOLVED:**

**Section 1.** \$13,647,000 of the \$15,653,000 bonds authorized to be issued by a resolution entitled "Resolution Making Appropriations For Various Public Improvements Aggregating \$19,684,000 For The 2013-14 Capital Budget And Authorizing The Issuance Of \$15,653,000 General Obligation Bonds Of The City To Meet Certain Appropriations In The 2013-2014 Capital Budget", adopted by the Common Council on June 25, 2013, shall be issued and sold forthwith by the Mayor as part of an issue of not exceeding \$21,000,000 general obligation bonds.

**Section 1.** \$3,449,300 of the \$7,692,500 unissued balance of the \$19,742,000 bonds authorized to be issued by a resolution entitled "Resolution Making Appropriations For Various Public Improvements Aggregating \$20,823,000 For The 2012-13 Capital Budget And Authorizing The Issuance Of \$19,742,000 General Obligation Bonds Of The City To Meet Certain Appropriations In The 2012-2013 Capital Budget", adopted by the Common Council on May 22, 2012, shall be issued and sold forthwith by the Mayor as part of an issue of not exceeding \$21,000,000 general obligation bonds.

**Section 2.** \$1,443,700 of the \$2,493,700 unissued balance of the \$27,143,200 bonds authorized to be issued by a resolution entitled "Resolution Making Appropriations For Various Public Improvements Aggregating \$27,774,200 For The 2011-12 Capital Budget And Authorizing The Issuance Of \$27,143,000 General Obligation Bonds Of The City To Meet Certain Appropriations In The 2011-2012 Capital Budget", adopted by the Common Council on May 24, 2011, shall be issued and sold forthwith by the Mayor as part of an issue of not exceeding \$21,000,000 general obligation bonds.

**Section 3.** \$160,000 of the \$460,000 unissued balance of the \$11,378,969 bonds authorized to be issued by a resolution entitled "Resolution Making Appropriations For Various Public Improvements Aggregating \$16,675,500 For The 2010-11 Capital Budget And Authorizing The Issuance Of \$11,378,969 General Obligation Bonds Of The City To Meet Certain Appropriations In The 2010-2011 Capital Budget", adopted by the Common Council on May 25, 2010, shall be issued and sold forthwith by the Mayor as part of an issue of not exceeding \$21,000,000 general obligation bonds.

**Section 4.** \$2,000,000 of the \$2,000,000 unissued balance of the \$8,585,000 bonds authorized to be issued by a resolution entitled "Resolution Appropriating \$8,585,000 For Capital Projects Of The First Taxing District And Authorizing The Issuance Of \$8,585,000 Bonds Of The City To Meet Said Appropriation And Pending The Issuance Thereof The Making Of Temporary Borrowings For Such Purpose", adopted by the Common Council on October 26, 2010, shall be issued and sold forthwith by the Mayor as part of an issue of not exceeding \$21,000,000 General Obligation Bonds.

**Section 5.** \$300,000 of the \$4,100,000 unissued balance of the \$72,893,000 bonds authorized to be issued by a resolution entitled "Resolution Authorizing the Issuance of \$72,893,000 Bonds Of The City To Meet Appropriations In the 2002-2003 Capital Budget And The Making Of Temporary Borrowings In Anticipation Of The Receipt Of The Proceeds Thereof", adopted by the Common Council on April 9, 2002, shall be issued and sold forthwith by the Mayor as part of an issue of not exceeding \$21,000,000 general obligation bonds.

**Section 6.** Said bonds referred to in Sections 1 to 5, inclusive, or so much thereof as shall be necessary for such purpose, are hereby authorized to be issued and sold forthwith by the Mayor and Director



of Finance as a single issue of \$21,000,000 general obligation bonds of the City and shall be designated "City of Norwalk, Connecticut General Obligation Bonds, Series 2013" (the "Bonds").

**Section 7.** (a) \$15,979,000 of the Bonds are determined to be issued for General Public Improvement purposes and shall be included in the City's aggregate indebtedness for purposes of the City's statutory limitation on indebtedness under Section 7-374 of the General Statutes of Connecticut as debt for General Public Improvement projects.

(b) \$3,638,000 of the Bonds are determined to be issued for School purposes and shall be included in the City's aggregate indebtedness for purposes of the City's statutory limitation on indebtedness under Section 7-374 of the General Statutes of Connecticut as debt for School projects.

(c) \$1,382,800 of the Bonds are determined to be issued for Urban purposes and shall be included in the City's aggregate indebtedness for purposes of the City's statutory limitation on indebtedness under Section 7-374 of the General Statutes of Connecticut as debt for Urban projects.

**Section 8.** The Common Council hereby delegates to the Mayor and Director of Finance, subject to the approval of the President of the Common Council, the Majority Leader of the Common Council, the Minority Leader of the Common Council, and the Chairman of the Finance Committee of the Common Council, or any two of them (the "Committee"), the authority to determine the series, the annual installments of principal, redemption provisions, if any, the date, time of issue and sale, and all other terms, details and particulars of the Bonds. The Council further delegates to the Committee the authority to determine the terms, provisions, and interest rates to be contained in any bond purchase agreement for the Bonds or to award the Bonds on the basis of the lowest true interest cost bid in a competitive offering.

**Section 9.** The Mayor and the Director of Finance are authorized to appoint a commercial bank or trust company as agent of the City to act as Certifying Bank, Paying Agent, Register and Transfer Agent with respect to the Bonds.

**Section 10.** The Mayor and the Director of Finance, in the name of the City, are authorized to execute and deliver a Tax Regulatory Agreement for the Bonds in such form as they shall deem necessary and appropriate and to rebate to the Federal government such amounts as may be required pursuant to the Tax Regulatory Agreement for the purpose of complying with the requirements of the Internal Revenue Code of 1986, as amended.

**Section 11.** The Mayor and Director of Finance, in the name of the City, are hereby authorized to execute and deliver a Continuing Disclosure Agreement for the benefit of the holders of the Bonds in such form as they shall deem necessary and appropriate to meet the requirements of Rule 15c2-12(b)(5) promulgated by the Securities and Exchange Commission.

**Section 12.** Any provision of any prior resolution inconsistent herewith is hereby repealed.

**BOND AUTHORIZATION BEFORE AND AFTER BOND ISSUE  
FOR August 2013 ISSUE**

**Authorized but Unissued Debt**

Authorized But Unissued Debt

|                                             | <u>General and<br/>Urban<br/>Purpose</u> | <u>School</u> | <u>Sewer</u> | <u>This Issue</u> | <u>Remaining<br/>Authorized but<br/>Unissued Debt</u> |
|---------------------------------------------|------------------------------------------|---------------|--------------|-------------------|-------------------------------------------------------|
| <b>Capital Budget 2002-03</b>               |                                          |               |              |                   |                                                       |
| Redevelopment Agency                        |                                          |               |              |                   |                                                       |
| Norwalk Center Development Project          | 4,100,000                                | -             | -            | 300,000           | 3,800,000                                             |
| <b>Subtotal Capital Budget 2002-03</b>      | 4,100,000                                | -             | -            | 300,000           | 3,800,000                                             |
| <b>Capital Budget 2003-04</b>               |                                          |               |              |                   |                                                       |
| Schools                                     |                                          |               |              |                   |                                                       |
| Board of Education Construction Projects    | -                                        | 4,530,330     | -            | -                 | 4,530,330                                             |
| <b>Subtotal Capital Budget 2003-04</b>      | -                                        | 4,530,330     | -            | -                 | 4,530,330                                             |
| <b>Capital Budget 2008-09</b>               |                                          |               |              |                   |                                                       |
| Water Pollution Control Authority           |                                          |               |              |                   |                                                       |
| CSO/Treatment Syst Facility Upgrade Phase I | -                                        | -             | 3,500,000    | -                 | 3,500,000                                             |
| Low Level Nitrogen Removal                  | -                                        | -             | 5,500,000    | -                 | 5,500,000                                             |
| CSO/Treatment Syst Facility Upgrade Phase 2 | -                                        | -             | 390,000      | -                 | 390,000                                               |
| Alternative Disinfection                    | -                                        | -             | 845,000      | -                 | 845,000                                               |
| <b>Subtotal Capital Budget 2008-09</b>      | -                                        | -             | 10,235,000   | -                 | 10,235,000                                            |
| <b>Capital Budget 2009-10</b>               |                                          |               |              |                   |                                                       |
| Public Works                                |                                          |               |              |                   |                                                       |
| Fairfield Avenue Construction Match         | 900,000                                  | -             | -            | -                 | 900,000                                               |
| <b>Subtotal Capital Budget 2009-10</b>      | 900,000                                  | -             | -            | -                 | 900,000                                               |
| <b>Capital Budget 2010-11</b>               |                                          |               |              |                   |                                                       |
| Public Works                                |                                          |               |              |                   |                                                       |
| Transportation Management Plan              | 50,000                                   | -             | -            | -                 | 50,000                                                |
| <b>Subtotal Public Works</b>                | 50,000                                   | -             | -            | -                 | 50,000                                                |
| Water Pollution Control Authority           |                                          |               |              |                   |                                                       |
| Pump Station Upgrade / Replacement          | -                                        | -             | 250,000      | -                 | 250,000                                               |

**BOND AUTHORIZATION BEFORE AND AFTER BOND ISSUE  
FOR August 2013 ISSUE**

**Authorized but Unissued Debt**

|                                                   | <u>Authorized But Unissued Debt</u>      |               |                |                   |                                                       |
|---------------------------------------------------|------------------------------------------|---------------|----------------|-------------------|-------------------------------------------------------|
|                                                   | <u>General and<br/>Urban<br/>Purpose</u> | <u>School</u> | <u>Sewer</u>   | <u>This Issue</u> | <u>Remaining<br/>Authorized but<br/>Unissued Debt</u> |
| Subtotal Water Pollution Control Authority        | -                                        | -             | 250,000        | -                 | 250,000                                               |
| Redevelopment Agency                              |                                          |               |                |                   |                                                       |
| Affordable Housing                                | 160,000                                  | -             | -              | 160,000           | -                                                     |
| Subtotal Redevelopment Agency                     | 160,000                                  | -             | -              | 160,000           | -                                                     |
| <b>Subtotal Capital Budget 2010-11</b>            | <b>210,000</b>                           | <b>-</b>      | <b>250,000</b> | <b>160,000</b>    | <b>300,000</b>                                        |
| <b>Capital Budget 2011-12</b>                     |                                          |               |                |                   |                                                       |
| Fire                                              | -                                        | -             | -              | -                 | -                                                     |
| New Fire Headquarters                             | 754,700                                  | -             | -              | 754,700           | -                                                     |
| <b>Subtotal Fire</b>                              | <b>754,700</b>                           | <b>-</b>      | <b>-</b>       | <b>754,700</b>    | <b>-</b>                                              |
| Public Works                                      |                                          |               |                |                   |                                                       |
| City Hall Repairs & Improvements                  | 200,000                                  | -             | -              | -                 | 200,000                                               |
| Various City Buildings Repairs                    | 20,000                                   | -             | -              | 20,000            | -                                                     |
| Energy Conservation -Various Locations            | 10,000                                   | -             | -              | 10,000            | -                                                     |
| Footpath Replacement                              | 150,000                                  | -             | -              | -                 | 150,000                                               |
| Sidewalk & Curbing - Culdipp Avenue               | 75,000                                   | -             | -              | -                 | 75,000                                                |
| <b>Subtotal Public Works</b>                      | <b>455,000</b>                           | <b>-</b>      | <b>-</b>       | <b>30,000</b>     | <b>425,000</b>                                        |
| Parking Authority                                 | -                                        | -             | -              | -                 | -                                                     |
| Emergency Generator/SOno Railroad                 | 121,000                                  | -             | -              | 121,000           | -                                                     |
| <b>Subtotal Parking Authority</b>                 | <b>121,000</b>                           | <b>-</b>      | <b>-</b>       | <b>121,000</b>    | <b>-</b>                                              |
| Water Pollution Control Authority                 | -                                        | -             | -              | -                 | -                                                     |
| Pump Station Upgrade/Replacement                  | -                                        | -             | 250,000        | -                 | 250,000                                               |
| <b>Subtotal Water Pollution Control Authority</b> | <b>-</b>                                 | <b>-</b>      | <b>250,000</b> | <b>-</b>          | <b>250,000</b>                                        |
| Redevelopment Agency                              | -                                        | -             | -              | -                 | -                                                     |
| Transit Oriented Development                      | 288,000                                  | -             | -              | 288,000           | -                                                     |
| Affordable Housing                                | 250,000                                  | -             | -              | 250,000           | -                                                     |
| Waterfront Public Access                          | 250,000                                  | -             | -              | -                 | 250,000                                               |

**BOND AUTHORIZATION BEFORE AND AFTER BOND ISSUE  
FOR August 2013 ISSUE**

**Authorized but Unissued Debt**

Authorized But Unissued Debt

|                                                   | <u>General and<br/>Urban<br/>Purpose</u> | <u>School</u> | <u>Sewer</u> | <u>This Issue</u> | <u>Remaining<br/>Authorized but<br/>Unissued Debt</u> |
|---------------------------------------------------|------------------------------------------|---------------|--------------|-------------------|-------------------------------------------------------|
| Bikeway Plan                                      | 125,000                                  | -             | -            | -                 | 125,000                                               |
| <b>Subtotal Redevelopment Agency</b>              | 913,000                                  | -             | -            | 538,000           | 375,000                                               |
| <br><b>Subtotal Capital Budget 2011-12</b>        | <br>2,243,700                            | <br>-         | <br>250,000  | <br>1,443,700     | <br>1,050,000                                         |
| <br><b>Capital Budget 2012-13</b>                 |                                          |               |              |                   |                                                       |
| Public Works                                      |                                          |               |              |                   |                                                       |
| Public Works Center - Repairs/Improvements        | 45,000                                   | -             | -            | -                 | 45,000                                                |
| Perry Avenue Bridge Over Norwalk Ri               | 248,000                                  | -             | -            | -                 | 248,000                                               |
| James Street Bridge                               | 115,000                                  | -             | -            | -                 | 115,000                                               |
| Westmere Avenue Bridge                            | 113,000                                  | -             | -            | -                 | 113,000                                               |
| Pavement Management Program                       | 1,727,500                                | -             | -            | 1,727,500         | -                                                     |
| Watercourse Maintenance                           | 150,000                                  | -             | -            | -                 | 150,000                                               |
| Water Street Outlet Maintenance                   | 150,000                                  | -             | -            | -                 | 150,000                                               |
| Keeler Brook Drainage Area                        | 350,000                                  | -             | -            | -                 | 350,000                                               |
| Culvert Rehabilitation                            | 180,000                                  | -             | -            | -                 | 180,000                                               |
| Traffic Signals at Various Location               | 250,000                                  | -             | -            | -                 | 250,000                                               |
| <b>Subtotal Public Works</b>                      | 3,328,500                                | -             | -            | 1,727,500         | 1,601,000                                             |
| <br>Water Pollution Control Authority             |                                          |               |              |                   |                                                       |
| Pump Station Upgrade/Replacement                  | -                                        | -             | 250,000      | -                 | 250,000                                               |
| <b>Subtotal Water Pollution Control Authority</b> | -                                        | -             | 250,000      | -                 | 250,000                                               |
| <br>Board of Education                            |                                          |               |              |                   |                                                       |
| Rowayton Construction                             | - 1,733,000                              | -             | -            | -                 | 1,733,000                                             |
| Technology Implementation                         | - 875,000                                | -             | -            | 875,000           | -                                                     |
| District Paving & Concrete                        | - 63,000                                 | -             | -            | 63,000            | -                                                     |
| <b>Subtotal Board of Education</b>                | - 2,671,000                              | -             | -            | 938,000           | 1,733,000                                             |
| <br>Redevelopment Agency                          |                                          |               |              |                   |                                                       |
| Affordable Housing                                | 250,000                                  | -             | -            | 250,000           | -                                                     |
| Transit Oriented Development                      | 360,000                                  | -             | -            | -                 | 360,000                                               |
| Wall Street Redevelopment                         | 434,000                                  | -             | -            | 134,800           | 299,200                                               |

**BOND AUTHORIZATION BEFORE AND AFTER BOND ISSUE  
FOR August 2013 ISSUE**

**Authorized but Unissued Debt**

|                                            | <u>Authorized But Unissued Debt</u>      |               |              |                   |                                                       |
|--------------------------------------------|------------------------------------------|---------------|--------------|-------------------|-------------------------------------------------------|
|                                            | <u>General and<br/>Urban<br/>Purpose</u> | <u>School</u> | <u>Sewer</u> | <u>This Issue</u> | <u>Remaining<br/>Authorized but<br/>Unissued Debt</u> |
| <b>Subtotal Redevelopment Agency</b>       | 1,044,000                                | -             | -            | 384,800           | 659,200                                               |
| Information Technology                     |                                          |               |              |                   |                                                       |
| Citywide IT Projects                       | 399,000                                  | -             | -            | 399,000           | -                                                     |
| <b>Subtotal Information Technology</b>     | 399,000                                  | -             | -            | 399,000           | -                                                     |
| <br><b>Subtotal Capital Budget 2012-13</b> | <br>4,771,500                            | <br>2,671,000 | <br>250,000  | <br>3,449,300     | <br>4,243,200                                         |
| <br><b>Capital Budget 2013-14</b>          |                                          |               |              |                   |                                                       |
| Police                                     |                                          |               |              |                   |                                                       |
| Prisoner Van                               | 60,000                                   | -             | -            | -                 | 60,000                                                |
| Pickup Truck                               | 32,000                                   | -             | -            | -                 | 32,000                                                |
| <b>Subtotal Police</b>                     | 92,000                                   | -             | -            | -                 | 92,000                                                |
| Fire                                       |                                          |               |              |                   |                                                       |
| Westport Avenue Addition/Renovation        | 400,000                                  | -             | -            | 400,000           | -                                                     |
| Various Stations; Repairs & Replacement    | 35,000                                   | -             | -            | 35,000            | -                                                     |
| <b>Subtotal Fire</b>                       | 435,000                                  | -             | -            | 435,000           | -                                                     |
| Public Works                               |                                          |               |              |                   |                                                       |
| City Hall Repairs & Improvements           | 1,135,000                                | -             | -            | 1,135,000         | -                                                     |
| Public Works Center - Repairs/Improvement  | 75,000                                   | -             | -            | 75,000            | -                                                     |
| Energy Conservation Various Locations      | 25,000                                   | -             | -            | 25,000            | -                                                     |
| Police Headquarters                        | 15,000                                   | -             | -            | 15,000            | -                                                     |
| Lockwood House                             | 88,000                                   | -             | -            | 88,000            | -                                                     |
| Glover Avenue Bridge Rails                 | 120,000                                  | -             | -            | 120,000           | -                                                     |
| General Bridge & Retaining Wall Repairs    | 65,000                                   | -             | -            | 65,000            | -                                                     |
| Fleet Replacement                          | 827,000                                  | -             | -            | 827,000           | -                                                     |
| Pavement Management Program                | 4,369,000                                | -             | -            | 4,369,000         | -                                                     |
| Sidewalks & Curbing - Citywide             | 350,000                                  | -             | -            | 350,000           | -                                                     |
| Sidewalk and Curb - City Buildings         | 50,000                                   | -             | -            | 50,000            | -                                                     |
| General Drainage                           | 250,000                                  | -             | -            | 250,000           | -                                                     |
| Watercourse Maintenance                    | 400,000                                  | -             | -            | 200,000           | 200,000                                               |

**BOND AUTHORIZATION BEFORE AND AFTER BOND ISSUE  
FOR August 2013 ISSUE**

**Authorized but Unissued Debt**

Authorized But Unissued Debt

|                                                   | <u>General and<br/>Urban<br/>Purpose</u> | <u>School</u>    | <u>Sewer</u>     | <u>This Issue</u> | <u>Remaining<br/>Authorized but<br/>Unissued Debt</u> |
|---------------------------------------------------|------------------------------------------|------------------|------------------|-------------------|-------------------------------------------------------|
| Traffic Signals at Various Location               | 250,000                                  | -                | -                | 250,000           | -                                                     |
| Traffic System Enhancements                       | 100,000                                  | -                | -                | 100,000           | -                                                     |
| Transportation Master Plan Implementation         | 600,000                                  | -                | -                | 200,000           | 400,000                                               |
| Tree Planting General                             | 45,000                                   | -                | -                | 45,000            | -                                                     |
| Transfer Station                                  | 228,000                                  | -                | -                | 228,000           | -                                                     |
| Sidewalk Plan                                     | 85,000                                   | -                | -                | -                 | 85,000                                                |
| <b>Subtotal Public Works</b>                      | <b>9,077,000</b>                         | <b>-</b>         | <b>-</b>         | <b>8,392,000</b>  | <b>685,000</b>                                        |
| <b>Water Pollution Control Authority</b>          |                                          |                  |                  |                   |                                                       |
| Pump Station Upgrade/Replacement                  | -                                        | -                | 250,000          | -                 | 250,000                                               |
| Ann St Siphon Flow Monitoring                     |                                          |                  |                  |                   |                                                       |
| Rehab                                             | -                                        | -                | 1,400,000        | -                 | 1,400,000                                             |
| Ann St Siphon Sluice Gates Rehabilitation         | -                                        | -                | 250,000          | -                 | 250,000                                               |
| Collection SySystem Rehabilitation                | -                                        | -                | 1,500,000        | -                 | 1,500,000                                             |
| <b>Subtotal Water Pollution Control Authority</b> | <b>-</b>                                 | <b>-</b>         | <b>3,400,000</b> | <b>-</b>          | <b>3,400,000</b>                                      |
| <b>Schools</b>                                    |                                          |                  |                  |                   |                                                       |
| District Common Core State Standards              | -                                        | 2,100,000        | -                | 2,100,000         | -                                                     |
| Enhancement to School Security                    | -                                        | 100,000          | -                | 100,000           | -                                                     |
| District Technology                               | -                                        | 500,000          | -                | 500,000           | -                                                     |
| <b>Subtotal Schools</b>                           | <b>-</b>                                 | <b>2,700,000</b> | <b>-</b>         | <b>2,700,000</b>  | <b>-</b>                                              |
| <b>Recreation and Parks</b>                       |                                          |                  |                  |                   |                                                       |
| Vehicles                                          | 127,000                                  | -                | -                | 127,000           | -                                                     |
| Fodor Farm                                        | 100,000                                  | -                | -                | 100,000           | -                                                     |
| Veteran's Memorial Park                           | 35,000                                   | -                | -                | 35,000            | -                                                     |
| Calf Pasture Beach                                | 750,000                                  | -                | -                | 750,000           | -                                                     |
| School & Park Playygrounds                        | 205,000                                  | -                | -                | 205,000           | -                                                     |
| Basketball & Tennis Courts                        | 50,000                                   | -                | -                | 50,000            | -                                                     |
| Backstops & Fencing Improvements                  | 30,000                                   | -                | -                | 30,000            | -                                                     |
| Tree Planting                                     | 40,000                                   | -                | -                | 40,000            | -                                                     |
| <b>Subtotal Recreation and Parks</b>              | <b>1,337,000</b>                         | <b>-</b>         | <b>-</b>         | <b>1,337,000</b>  | <b>-</b>                                              |



**BOND AUTHORIZATION BEFORE AND AFTER BOND ISSUE  
FOR August 2013 ISSUE**

**Authorized but Unissued Debt**

Authorized But Unissued Debt

|                                        | <u>General and<br/>Urban<br/>Purpose</u> | <u>School</u> | <u>Sewer</u> | <u>This Issue</u> | <u>Remaining<br/>Authorized but<br/>Unissued Debt</u> |
|----------------------------------------|------------------------------------------|---------------|--------------|-------------------|-------------------------------------------------------|
| <b>Library</b>                         |                                          |               |              |                   |                                                       |
| Main Library Preservation              | 97,000                                   | -             | -            | -                 | 97,000                                                |
| Building Plan for Main Library         | 15,000                                   | -             | -            | -                 | 15,000                                                |
| Tech Team Rooms                        | 15,000                                   | -             | -            | -                 | 15,000                                                |
| <b>Subtotal Library</b>                | <b>127,000</b>                           | <b>-</b>      | <b>-</b>     | <b>-</b>          | <b>127,000</b>                                        |
| <b>Historical Commission</b>           |                                          |               |              |                   |                                                       |
| Cemetery Site Work                     | 20,000                                   | -             | -            | -                 | 20,000                                                |
| Museum Collection Archive              | 40,000                                   | -             | -            | -                 | 40,000                                                |
| Mill Hill Buildings                    | 22,000                                   | -             | -            | -                 | 22,000                                                |
| Matthews Park Buildings                | 25,000                                   | -             | -            | -                 | 25,000                                                |
| Cemetery Conservation/Restoration      | 20,000                                   | -             | -            | -                 | 20,000                                                |
| <b>Subbtal Historical Commission</b>   | <b>127,000</b>                           | <b>-</b>      | <b>-</b>     | <b>-</b>          | <b>127,000</b>                                        |
| <b>Redevelopment Agency</b>            |                                          |               |              |                   |                                                       |
| Affordable Housing                     | 250,000                                  | -             | -            | -                 | 250,000                                               |
| Transit Oriented Development           | 350,000                                  | -             | -            | -                 | 350,000                                               |
| North Water Street Lighting            | 200,000                                  | -             | -            | -                 | 200,000                                               |
| Public Art Fund                        | 25,000                                   | -             | -            | -                 | 25,000                                                |
| Waterfront Public Access               | 100,000                                  | -             | -            | -                 | 100,000                                               |
| Bikeway Plan                           | 50,000                                   | -             | -            | -                 | 50,000                                                |
| <b>Subtotal Redevelopment Agency</b>   | <b>975,000</b>                           | <b>-</b>      | <b>-</b>     | <b>-</b>          | <b>975,000</b>                                        |
| <b>Information Technology</b>          |                                          |               |              |                   |                                                       |
| Citywide IT Projects                   | 383,000                                  | -             | -            | 383,000           | -                                                     |
| <b>Subtotal Information Technology</b> | <b>383,000</b>                           | <b>-</b>      | <b>-</b>     | <b>383,000</b>    | <b>-</b>                                              |
| <b>Health</b>                          |                                          |               |              |                   |                                                       |
| Building Repairs and Improvement       | 150,000                                  | -             | -            | 150,000           | -                                                     |
| <b>Subtotal Health</b>                 | <b>150,000</b>                           | <b>-</b>      | <b>-</b>     | <b>150,000</b>    | <b>-</b>                                              |
| <b>Human Relations &amp; Fair Rent</b> |                                          |               |              |                   |                                                       |
| ADA Compliance                         | 250,000                                  | -             | -            | 250,000           | -                                                     |

**BOND AUTHORIZATION BEFORE AND AFTER BOND ISSUE  
FOR August 2013 ISSUE**

**Authorized but Unissued Debt**

Authorized But Unissued Debt

|                                                 | <u>General and<br/>Urban<br/>Purpose</u> | <u>School</u>    | <u>Sewer</u>      | <u>This Issue</u> | <u>Remaining<br/>Authorized but<br/>Unissued Debt</u> |
|-------------------------------------------------|------------------------------------------|------------------|-------------------|-------------------|-------------------------------------------------------|
| <b>Subtotal Human Relations &amp; Fair Rent</b> | 250,000                                  | -                | -                 | 250,000           | -                                                     |
| <b>Subtotal Capital Budget 2013-14</b>          | 12,953,000                               | 2,700,000        | 3,400,000         | 13,647,000        | 5,406,000                                             |
| Supplemental Capital Appropriations             |                                          |                  |                   |                   |                                                       |
| Wall Street Development Project                 | 1,700,000                                | -                | -                 | -                 | 1,700,000                                             |
| Oak Hills Golf Course Improvements              | 300,000                                  | -                | -                 | -                 | 300,000                                               |
| First Water District                            | 2,000,000                                | -                | -                 | 2,000,000         | -                                                     |
| <b>Subtotal Special Appropriations</b>          | <u>4,000,000</u>                         | <u>-</u>         | <u>-</u>          | <u>2,000,000</u>  | <u>2,000,000</u>                                      |
| <b>TOTAL</b>                                    | <u>29,178,200</u>                        | <u>9,901,330</u> | <u>14,385,000</u> | <u>21,000,000</u> | <u>32,464,530</u>                                     |



Department of Economic and  
Community Development  
**OFFICE OF THE MAYOR  
CITY CLERK**

**Connecticut**  
*still revolutionary*

June 27, 2013

**JUL 1 - 2013**

**RECEIVED**

The Honorable Richard A. Moccia  
Mayor  
City of Norwalk  
125 East Avenue  
P.O. Box 5125  
Norwalk, CT 06856-5125

re: \$400,000 Grant for an HVAC Chiller for the Maritime Aquarium at Norwalk  
Public Act 07-7, June Special Session, Section 13(e)(3)

Dear Mayor Moccia:

Congratulations! The state Bond Commission approved a \$400,000 grant for the above-referenced project at its meeting on June 21, 2013. Enclosed are the application forms.

**Resolution-** before signing any forms, the city council must authorize you to sign all grant documents on the city's behalf. The city clerk should affix the raised seal.

**Application-** please complete the enclosed form and attach to it a detailed project description. Keep in mind that costs incurred prior to the June 21, 2013 Bond Commission approval date are not eligible costs.

**Project Financing Plan & Budget-** Please indicate how the \$400,000 and any non-state funds will be distributed to pay for improvements to the Maritime Aquarium.

Please don't hesitate to call me in Hartford at (860) 270-8170. And, my e-mail address is [christine.jackson@ct.gov](mailto:christine.jackson@ct.gov).

Sincerely,

Christine Jackson  
Development Agent

DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT  
STATE OF CONNECTICUT  
(AN EQUAL OPPORTUNITY EMPLOYER)  
**CERTIFIED RESOLUTION OF THE LEGISLATIVE BODY**

Certified a true copy of a resolution duly adopted by the

City of Norwalk

(Name of the Applicant, Organization or Municipality)

at a meeting of its

(Legislative or Governing Body)

On \_\_\_\_\_ and which has not been rescinded or modified in any way whatsoever.

(Date)

(Date)

(Signature and Title of Official)

**SEAL**

**WHEREAS**, pursuant to Public Act 07-7, June Special Session, Section 13(e) (3).

(State Statutory Reference)

the Connecticut Department of Economic and Community Development is authorized to extend financial assistance for economic development projects; and **WHEREAS**, it is desirable and in the public interest that the City of Norwalk make an application

(Applicant)

to the State for \$400,000 in order to undertake HVAC Chiller Replacement Project

(Name and Phase of Project)

and to execute an Assistance Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE

City of Norwalk

(Legislative or Governing Body)

1. That it is cognizant of the conditions and prerequisites for the State Assistance imposed by Public Act 07-7, June Special Session, Section 13(e) (3)

(State Statutory Reference)

2. That the filing of an application for State financial assistance by the City of Norwalk in an amount not to exceed \$400,000 is hereby approved and that

Richard A. Moccia, Mayor

(Title and Name of Authorized Official)

is directed to execute and file such application with the Connecticut Department of Economic and Community Development, to provide such additional information, to execute such other documents as may be required, to execute an Assistance Agreement with the State of Connecticut for State financial assistance if such an agreement is offered, to execute any amendments, decisions, and revisions thereto, and to act as the authorized representative of the

City of Norwalk

(Name of Applicant)



## DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT

## PROJECT FINANCING PLAN &amp; BUDGET

Initial Submission: 7/1/2013  
Revision #: \_\_\_\_\_

|                                                                        |  |                                |  |
|------------------------------------------------------------------------|--|--------------------------------|--|
| Applicant: <u>City of Norwalk</u>                                      |  | For Internal Use Only          |  |
| Project Name: <u>The Maritime Aquarium HVAC Chiller Project</u>        |  | Program Title: _____           |  |
| Federal ID #: <u>06-6011881</u> Social Sec. #: _____                   |  | Project #: _____               |  |
| Budget Period                                                          |  | Budget Period Approved by DECD |  |
| Start <u>July 1, 2013</u>                                              |  | Start _____                    |  |
| End <u>June 30, 2014</u>                                               |  | End _____                      |  |
| THE FOLLOWING APPLIES TO HOUSING PROJECTS ONLY:                        |  |                                |  |
| Units Counted By: ( ) Beds ( ) Bedrooms                                |  |                                |  |
| Total Units: _____ Assisted Units: _____ Unit Mix: 0BR 1BR 2BR 3BR 4BR |  |                                |  |

| SOURCES OF FUNDING        | NON-DECD FUNDS |         | DECD FUNDS |      | TOTAL      |
|---------------------------|----------------|---------|------------|------|------------|
|                           | CASH           | IN-KIND | GRANT      | LOAN |            |
| Private Investment        | \$ 30,000      |         |            |      | \$ 30,000  |
| Bank Financing            |                |         |            |      | \$ -       |
| CT. Development Authority |                |         |            |      | \$ -       |
| CT. Innovations, Inc.     |                |         |            |      | \$ -       |
| CHFA                      |                |         |            |      | \$ -       |
| DECD Program #1           |                |         | \$ 400,000 |      | \$ 400,000 |
| DECD Program #2           |                |         |            |      | \$ -       |
| Other                     |                |         |            |      | \$ -       |
|                           |                |         |            |      | \$ -       |
|                           |                |         |            |      | \$ -       |
|                           |                |         |            |      | \$ -       |
|                           |                |         |            |      | \$ -       |
| TOTAL SOURCES             | \$ 30,000      | \$ -    | \$ 400,000 | \$ - | \$ 430,000 |

Approval of the Project Financing Plan and Budget for State Assistance in the amount shown in the above summary and for the time period indicated is hereby requested. It is understood that the project will be operated in accordance with the Project Financing Plan and Budget approved by the Connecticut Department of Economic and Community Development.

Date Submitted: \_\_\_\_\_ Applicant: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_ Title: \_\_\_\_\_

**FOR INTERNAL USE ONLY**

The Project Financing Plan and Budget is hereby approved in the amounts and for the time period indicated.

Date: \_\_\_\_\_ Signed: \_\_\_\_\_

Date: \_\_\_\_\_ Signed: \_\_\_\_\_

Catherine H. Smith, Commissioner

|                                                                 |                            |             |
|-----------------------------------------------------------------|----------------------------|-------------|
| Submission Date: <u>July 1, 2013</u>                            | Initial Submission: [    ] | Revision #: |
| Applicant Name: <u>City of Norwalk</u>                          |                            |             |
| Project Name: <u>The Maritime Aquarium HVAC Chiller Project</u> |                            |             |

| Acct. Code | PROJECT INCOME DETAIL       | DECD PROGRAM #1 | DECD PROGRAM #2 | OTHER FUNDS: | TOTAL FUNDS |
|------------|-----------------------------|-----------------|-----------------|--------------|-------------|
| 1310.1     | SALE OF LAND OR BLDGS       |                 |                 |              | \$ -        |
| 1310.2     | RENTAL OF LAND OR BLDGS     |                 |                 |              | \$ -        |
| 1310.3     | SALE OF SALVAGE OR EQUIP.   |                 |                 |              | \$ -        |
| 1310.4     | INVESTMENT INTEREST         |                 |                 |              | \$ -        |
| 1310.5     | SITE NET INCOME             |                 |                 |              | \$ -        |
| 1310.6     | OTHER PROJECT INCOME        |                 |                 |              | \$ -        |
|            | <b>TOTAL PROJECT INCOME</b> | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>  | <b>\$ -</b> |

| Acct. Code | USES SUMMARY                | DECD PROGRAM #1   | DECD PROGRAM #2 | OTHER FUNDS:     | TOTAL FUNDS       |
|------------|-----------------------------|-------------------|-----------------|------------------|-------------------|
| 1405       | LAND                        |                   |                 |                  | \$ -              |
| 1410       | OTHER DEVELOP EXPENSES      |                   |                 |                  | \$ -              |
| 1415       | ADMINISTRATION              |                   |                 |                  | \$ -              |
| 1420       | CARRYING CHARGES            |                   |                 |                  | \$ -              |
| 1425       | ARCHITECTURAL & ENGINEERING |                   |                 |                  | \$ -              |
| 1430       | CONSTRUCTION                |                   |                 |                  | \$ -              |
| 1435       | OTHER WORKING CAPITAL       |                   |                 |                  | \$ -              |
| 1440       | CAPITAL COSTS               |                   |                 |                  | \$ -              |
| 1445       | RESEARCH & DEVELOPMENT      |                   |                 |                  | \$ -              |
| 1450       | FURNISHINGS/EQUIPMENT       | \$ 400,000        |                 | \$ 30,000        | \$ 430,000        |
| 1455       | CONTINGENCY                 |                   |                 |                  | \$ -              |
|            | <b>TOTAL PROJECT COSTS</b>  | <b>\$ 400,000</b> | <b>\$ -</b>     | <b>\$ 30,000</b> | <b>\$ 430,000</b> |

|             | USES                  | DECD PROGRAM #1 | DECD PROGRAM #2 | OTHER FUNDS: | TOTAL FUNDS |
|-------------|-----------------------|-----------------|-----------------|--------------|-------------|
| <b>1405</b> | <b>LAND</b>           |                 |                 |              |             |
| 1405.1      | LAND COST/SITE ACQ    |                 |                 |              | \$ -        |
| 1405.2      | APPRAISAL FEES        |                 |                 |              | \$ -        |
| 1405.3      | SITE IMPROVEMENTS     |                 |                 |              | \$ -        |
| 1405.4      | WATER/UTILITY HOOKUPS |                 |                 |              | \$ -        |
|             |                       |                 |                 |              | \$ -        |
|             |                       |                 |                 |              | \$ -        |
|             |                       |                 |                 |              | \$ -        |
|             | <b>TOTAL LAND</b>     | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>  | <b>\$ -</b> |

|             |                                    |             |             |             |             |
|-------------|------------------------------------|-------------|-------------|-------------|-------------|
| <b>1410</b> | <b>OTHER DEVELOPMENT EXPENSES</b>  |             |             |             |             |
| 1410.1      | TRAINING                           |             |             |             | \$ -        |
| 1410.2      | DEVELOPER'S FEE                    |             |             |             | \$ -        |
| 1410.3      | RELOCATION                         |             |             |             | \$ -        |
| 1410.4      | REVOLVING LOAN FUND                |             |             |             | \$ -        |
|             |                                    |             |             |             | \$ -        |
|             |                                    |             |             |             | \$ -        |
|             | <b>TOTAL OTHER DEVELOP EXPENSE</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|                        |                            |
|------------------------|----------------------------|
| Submission Date: _____ | Initial Submission: [    ] |
| Applicant Name: _____  |                            |
| Project Name: _____    |                            |

| Acct.<br>Code | USES                                     | DECD<br>PROGRAM<br>#1 | DECD<br>PROGRAM<br>#2 | OTHER<br>FUNDS: | TOTAL<br>FUNDS |
|---------------|------------------------------------------|-----------------------|-----------------------|-----------------|----------------|
| <b>1415</b>   | <b>ADMINISTRATION</b>                    |                       |                       |                 |                |
| 1415.1        | SALARIES (complete attached Schedule A)  |                       |                       |                 | \$ -           |
| 1415.2        | ACCOUNTING                               |                       |                       |                 | \$ -           |
| 1415.3        | AUDIT                                    |                       |                       |                 | \$ -           |
| 1415.4a       | LEGAL - Project Site Acquisition Related |                       |                       |                 | \$ -           |
| 1415.4b       | LEGAL - DECD Contract Related            |                       |                       |                 | \$ -           |
| 1415.4c       | TITLE EXAM                               |                       |                       |                 | \$ -           |
| 1415.4d       | RECORDING FEES                           |                       |                       |                 | \$ -           |
| 1415.5        | TRAVEL                                   |                       |                       |                 | \$ -           |
| 1415.6        | OFFICE RENT                              |                       |                       |                 | \$ -           |
| 1415.7        | PENSION/OTHER FUNDS                      |                       |                       |                 | \$ -           |
| 1415.8        | FRINGE BENEFITS                          |                       |                       |                 | \$ -           |
| 1415.9        | PAYROLL TAXES                            |                       |                       |                 | \$ -           |
| 1415.10       | OFFICE EXPENSE                           |                       |                       |                 | \$ -           |
| 1415.11       | COMMUNICATIONS                           |                       |                       |                 | \$ -           |
| 1415.12       | ADVERTISING                              |                       |                       |                 | \$ -           |
| 1415.13       | INSURANCE                                |                       |                       |                 | \$ -           |
| 1415.14       | PLANNING                                 |                       |                       |                 | \$ -           |
| 1415.15       | MARKETING STUDIES                        |                       |                       |                 | \$ -           |
| 1415.16       | CONTRACTUAL SERVICES                     |                       |                       |                 | \$ -           |
|               |                                          |                       |                       |                 | \$ -           |
|               |                                          |                       |                       |                 | \$ -           |
|               | <b>TOTAL ADMINISTRATION</b>              | \$ -                  | \$ -                  | \$ -            | \$ -           |

|             |                                  |      |      |      |      |
|-------------|----------------------------------|------|------|------|------|
| <b>1420</b> | <b>CARRYING CHARGES</b>          |      |      |      |      |
| 1420.1      | INTEREST EXPENSE                 |      |      |      | \$ - |
| 1420.2      | PROPERTY INSURANCE               |      |      |      | \$ - |
| 1420.3      | TAXES                            |      |      |      | \$ - |
| 1420.4      | ENVIRONMENTAL INSURANCE          |      |      |      | \$ - |
| 1420.5      | ACQUIRED PROPERTY OPERATING EXP. |      |      |      | \$ - |
|             |                                  |      |      |      | \$ - |
|             |                                  |      |      |      | \$ - |
|             | <b>TOTAL CARRYING CHARGES</b>    | \$ - | \$ - | \$ - | \$ - |

|             |                                                                          |      |      |      |      |
|-------------|--------------------------------------------------------------------------|------|------|------|------|
| <b>1425</b> | <b>ARCHITECTURAL/ENGINEERING (Attach additional schedules as needed)</b> |      |      |      |      |
| 1425.1a     | DESIGN CONSULTANT/ARCHITECT                                              |      |      |      | \$ - |
| 1425.1b     | DESIGN CONSULTANT/ENGINEER                                               |      |      |      | \$ - |
| 1425.2      | BORINGS/ TEST PITS/ ENVIRON. TESTING                                     |      |      |      | \$ - |
| 1425.3      | SURVEYS AND MAPS                                                         |      |      |      | \$ - |
| 1425.4      | CONSTRUCTION ADMIN/MGMNT                                                 |      |      |      | \$ - |
| 1425.5      | CLERK OF THE WORKS                                                       |      |      |      | \$ - |
| 1425.6      | MATERIALS TESTING                                                        |      |      |      | \$ - |
| 1425.7      | SUPPLEMENTAL SERV                                                        |      |      |      | \$ - |
| 1425.8      | ENVIRON. SURVEY/INVESTIGATION                                            |      |      |      | \$ - |
|             |                                                                          |      |      |      | \$ - |
|             |                                                                          |      |      |      | \$ - |
|             | <b>TOTAL ARCHITECTURAL/ENGINEERING</b>                                   | \$ - | \$ - | \$ - | \$ - |



|                        |                            |
|------------------------|----------------------------|
| Submission Date: _____ | Initial Submission: [    ] |
| Applicant Name: _____  |                            |
| Project Name: _____    |                            |

| Acct. Code  | USES                                                        | DECD PROGRAM #1 | DECD PROGRAM #2 | OTHER FUNDS: | TOTAL FUNDS |
|-------------|-------------------------------------------------------------|-----------------|-----------------|--------------|-------------|
| <b>1430</b> | <b>CONSTRUCTION (Attach additional schedules as needed)</b> |                 |                 |              |             |
| 1430.1      | GENERAL CONSTRUCTION                                        |                 |                 |              | \$ -        |
| 1430.2      | LEASEHOLD IMPROVEMENTS                                      |                 |                 |              | \$ -        |
| 1430.3      | PERMITS                                                     |                 |                 |              | \$ -        |
| 1430.4      | DEMOLITION                                                  |                 |                 |              | \$ -        |
| 1430.5      | ENVIRONMENTAL REMEDIATION                                   |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             | <b>TOTAL CONSTRUCTION</b>                                   | \$ -            | \$ -            | \$ -         | \$ -        |
| <b>1435</b> | <b>OTHER WORKING CAPITAL</b>                                |                 |                 |              |             |
| 1435.1      | ACCOUNTS RECEIVABLE                                         |                 |                 |              | \$ -        |
| 1435.2      | INVENTORY                                                   |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             | <b>TOTAL OTHER WORKING CAPITAL</b>                          | \$ -            | \$ -            | \$ -         | \$ -        |
| <b>1440</b> | <b>CAPITAL COSTS</b>                                        |                 |                 |              |             |
| 1440.1      | MACHINERY & EQUIPMENT                                       | \$ 400,000      |                 | \$ 30,000    | \$ 430,000  |
| 1440.2      | APPRAISAL (M & E)                                           |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             | <b>TOTAL CAPITAL COSTS</b>                                  | \$ 400,000      | \$ -            | \$ 30,000    | \$ 430,000  |
| <b>1445</b> | <b>RESEARCH &amp; DEVELOPMENT</b>                           |                 |                 |              |             |
| 1445.1      | RESEARCH AND DEVELOPMENT                                    |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             | <b>TOTAL RESEARCH &amp; DEVELOPMENT</b>                     | \$ -            | \$ -            | \$ -         | \$ -        |
| <b>1450</b> | <b>FURNISHINGS/EQUIPMENT</b>                                |                 |                 |              |             |
| 1450.1      | OFFICE EQUIPMENT                                            |                 |                 |              | \$ -        |
| 1450.2      | COMPUTER SOFTWARE                                           |                 |                 |              | \$ -        |
| 1450.3      | COMPUTER EQUIPMENT                                          |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             |                                                             |                 |                 |              | \$ -        |
|             | <b>TOTAL FURNISHINGS/EQUIPMENT</b>                          | \$ -            | \$ -            | \$ -         | \$ -        |
| <b>1455</b> | <b>CONTINGENCY</b>                                          |                 |                 |              |             |
| 1455.1      | CONTINGENCY                                                 |                 |                 |              | \$ -        |
|             | <b>TOTAL CONTINGENCY</b>                                    | \$ -            | \$ -            | \$ -         | \$ -        |
|             | <b>TOTAL PROJECT COST</b>                                   | \$ 400,000      | \$ -            | \$ 30,000    | \$ 430,000  |
|             | <b>LESS: PROJECT INCOME (if applicable)</b>                 | \$ -            | \$ -            | \$ -         | \$ -        |
|             | <b>NET PROJECT COST</b>                                     | \$ 400,000      | \$ -            | \$ 30,000    | \$ 430,000  |

SCHEDULE A - SALARIES

|                                                                 |                           |                   |
|-----------------------------------------------------------------|---------------------------|-------------------|
| Submission Date: <u>July 1, 2013</u>                            | Initial Submission: [   ] | Revision #: [   ] |
| Applicant Name: <u>City of Norwalk</u>                          |                           |                   |
| Project Name: <u>The Maritime Aquarium HVAC Chiller Project</u> |                           |                   |

Salaries/Cash (Paid) - Job description must be submitted for each position

| Position            | Annual Salary | # of Positions | % Charged to this Project | Total Salaries Paid |
|---------------------|---------------|----------------|---------------------------|---------------------|
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
| Total Salaries Paid |               |                |                           | \$ -                |

Salaries/In-Kind (Not Paid with Project Funds) - Job description must be submitted for each position

| Position            | Annual Salary | # of Positions | % Charged to this Project | Total Salaries Paid |
|---------------------|---------------|----------------|---------------------------|---------------------|
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
|                     |               |                |                           |                     |
| Total Salaries Paid |               |                |                           | \$ -                |



State of Connecticut  
Department of Economic and Community Development  
Public Act Grant Application  
Pursuant to P.A. 07-7, June Special Session, Section 13 (e)(3)

SECTION I APPLICANT IDENTIFICATION

1. Applicant's Full Legal Name: The Maritime Aquarium at Norwalk, Inc.
2. Applicant The Maritime Aquarium at Norwalk, Inc.
3. Contact Person: Roy A Dowdell, Chief Financial Officer
- Telephone: (203) 852-0700 Fax: (203) 838-5416
4. Project Name: The Maritime Aquarium HVAC Chiller Project
5. Project Location: 10 N. Water St. Municipality: Norwalk, CT 06854
6. Federal Employer Identification # 06106291 SIC Code: 900099

SECTION II APPLICANT INFORMATION

7. Form of Organization (attach copy of corporate certificate)

- ☐ Private for Profit ☐ Municipality  
☒ Non-Profit 501(c)3 ☐ Other  
☐ Other non-profit

8. Form of Ownership

- ☒ Corporation ☐ Partnership  
☐ Proprietorship ☐ Sub-Chapter "S" corp.  
☐ Other

Date acquired/Established \_\_\_\_\_ State where created: \_\_\_\_\_  
Minority Owned \_\_\_\_\_ Woman Owned \_\_\_\_\_  
(Minority as defined in §32-9e sub-section 3 of Connecticut General Statutes)

9. Nature of Business/Organization

A. Industry

- ☐ Manufacturer ☐ Retailer ☐ Wholesaler  
☐ Service ☐ Construction ☐ Finance, Insurance or Real Estate  
☒ Other (Please describe) Aquarium Educational 501(c)(3) Not-for-Profit

B. Business Activity (e.g. research and development, production, headquarters, etc.)

Aquarium visits and education programs in-house and in schools

C. Type of product or service (e.g. pharmaceuticals, computer software, etc.)

Education and conservation

**10. Gross Sales/Receipts/Revenues**

Total Sales Receipts \$ 11,220,293 Approximate % sales in CT 100%  
 Approximate % sales outside of \$0 Approximate % sales outside of US

**11. Ownership and subsidiaries:**

Please attach as Exhibit "A" a list of the names, titles, and percent of ownership of all stockholders. If there are more than ten stockholders, list only those with 10% or more ownership. Also list all business organizations, including but not limited to, corporations, partnerships, limited partnerships, sole proprietors, trusts and syndications which are subsidiaries or affiliates of the Applicant along with their address and the nature of their interest or connection. If the Applicant is a subsidiary or affiliate, then list the owning or holding organization and all subsidiaries or affiliates. If there are none, please so indicate. NONE

**12. Business/Organization History**

Please provide a brief description of the business/organization's history and attach. If the organization is non-profit, please state your organization's purpose.

The Maritime Aquarium at Norwalk Inc. is a 501(c)(3) Educational Not-for-Profit

**SECTION III****FINANCIAL INFORMATION****13. Unpaid Taxes (List any below)**

|         | Type | Amount | Past Due | Payment Terms |
|---------|------|--------|----------|---------------|
| Federal | NA   |        |          |               |
| State   | NA   |        |          |               |
| Local   | NA   |        |          |               |

**14. Are there any outstanding, pending or anticipated claims or litigation against your business or organization?**

Yes (If yes, please attach explanation) X No

**15. Have you ever personally declared bankruptcy or been an officer of a business or organization where bankruptcy has been declared?**

Yes (If yes, please attach explanation) X No

**16. Have you ever received prior State financing for this project?**

Yes DECD CDA CII

Amount Program Date

X No

### 17. Environmental Compliance

- A. Has any state, including Connecticut, federal administrative agency or federal court issued any order or entered any judgement to the business/organization concerning a violation of any environmental law? If yes, please include the type of enforcement action, date, jurisdiction, order/case/docket number and description of violation. **NONE**
- B. Is there any property transfer filing pending with the DEP? If yes, attach the applicable forms and responsible party's obligations. **NONE**
- C. Is there any Environmental Site Assessment (ESA) conducted by any party on this site, i.e., Phase I, II or III ESA? If yes, please enclose a copy. **NONE**

### 18. OSHA Compliance

Do you have any outstanding orders from the federal Occupational Safety and Health Administration? If yes, please describe on an additional sheet and give the name, address and telephone number of the individual handling your case. **NONE**

### 19. Employment (Full-time employment is a minimum of 35 hours per week as reported to the Department of Labor)

| Present Employment |     | Projected Employment by end of<br>two years |     | Projected Employment by end of<br>five years |     |
|--------------------|-----|---------------------------------------------|-----|----------------------------------------------|-----|
| Full time:         | 42  | Full time                                   | 46  | Full time                                    | 48  |
| Part time:         | 101 | Part time:                                  | 101 | Part time:                                   | 105 |
| Total:             | 143 | Total:                                      | 147 | Total:                                       | 153 |

Of the present employment listed above, how many would be lost if the State did not provide the proposed funding?

**NONE**

## SECTION IV

## PROJECT INFORMATION

### 20. Required Documents (if applicable, see Instructions)

- A. Business/Strategic Plan
- B. Financial statements of the Business/Organization (includes notes and projection)
- C. Cash Flow Summary for prior year
- D. Payroll, Sales, Corporate Taxes Paid to CT (past 3 years, projected for 5 years)
- E. Personal financial statement(s) (owners of 10% or more of company)
- F. Schedule of related affiliated companies
- G. Information regarding a business acquisition

### 21. Project Narrative

Please attach a brief project description including use of funds and complete the Project Plan and Budget included with this package.

**22. Assistance Requested**

Amount of financial assistance \$400,000.00

Services Requested: Technical Support and State Contract Pricing on Chiller

**23. Conventional Financing**

Please describe on an additional sheet what steps, if any, you have taken to obtain financing from conventional sources.

**24. Security /Collateral for DECD State Financial Assistance (check appropriate):**

☐ Real Property ☐ Corporate Guarantee ☐ Machinery and Equipment  
☐ Personal Guarantee ☒ Not Required ☐ Other

**25. Public Disclosure**

Will informing the municipality and employee representatives of the proposed request for financial assistance prior to DECD/CDA's final approval be considered a disclosure of confidential or proprietary information or trade secret?

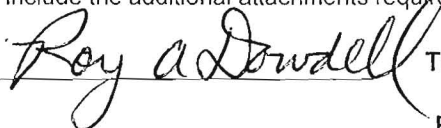
☐ Yes (If yes, please attach an explanation) ☒ No

**Certification by Applicant**

It is hereby represented by the undersigned, that to the best of my knowledge and belief no information or data contained in the application, the financial statements or in the attachments are in any way false or incorrect and that no material information has been omitted. The undersigned agrees that banks, credit agencies, the Connecticut Department of Labor, the Connecticut Department of Revenue Services, the Connecticut Department of Environmental Protection, and other references are hereby authorized now, or anytime in the future, to give the Department of Economic and Community Development any and all information in connection with matters referred to in this application, including information concerning the payment of taxes by the applicant. In addition, the undersigned agrees that any funds provided pursuant to this application will be utilized exclusively for the purposes represented in this application, as may be amended. The undersigned understands that the Department of Economic and Community Development's agreement to review this application is in no way a commitment to provide funding. Such a commitment can be provided only following the approval of the application by the Department and the State Bond Commission and the execution of a contract between the applicant and the State of Connecticut. As such, any funds expended by the applicant prior to these approvals will be done so entirely at the risk of the applicant.

Please be sure to include the additional attachments required.

Signature



Title

Chief Financial Officer

Date

July 1, 2013

Return to

CT DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT

505 Hudson Street

Hartford, CT 06106-7106

Phone (860) 270-8170

Fax (860) 706-5740



**THE MARITIME AQUARIUM AT NORWALK, INC. HVAC Chiller  
Project**

**July 1, 2013**

**20. Required Documents**

**A. Business Plan: Replace HVAC Chiller**

**B. Financial Statements: Attached**

**C. Cash Flow Summary Prior Year: Financial Statement attached has prior year cash flow**

**D. Payroll, Sales and Corporate Taxes Paid to CT**

|                  | Payroll      | Sales       | Corp Tax |                    |
|------------------|--------------|-------------|----------|--------------------|
| Past 3           |              |             |          |                    |
| 2011             | \$139,743.88 | \$58,758.41 | \$ 0     |                    |
| 2012             | \$162,758.41 | \$64,029.22 | \$0      |                    |
| 2013             | \$175,000.00 | \$67,500.00 | \$0      | estimated year end |
| Projected next 5 |              |             |          |                    |
| 2014             | \$180,000.00 | \$68,500.00 | \$0      |                    |
| 2015             | \$185,000.00 | \$69,500.00 | \$0      |                    |
| 2016             | \$185,000.00 | \$70,500.00 | \$0      |                    |
| 2017             | \$185,000.00 | \$71,500.00 | \$0      |                    |
| 2018             | \$185,000.00 | \$72,500.00 | \$0      |                    |

**E. Not applicable**

**F. Not applicable**

**G. Not applicable**



# **THE MARITIME AQUARIUM AT NORWALK, INC. HVAC Chiller Project**

**July 1, 2013**

## **21. Project Description**

I am writing regarding the \$400,000 of remaining bond funds that have been authorized but not allocated for The Maritime Aquarium. The authorization was approved during the June 2007 Special Session (07-7 JSS). I urgently request that these funds be allocated at this time for the replacement of one of our two HVAC chillers. These chillers cool the 140,000-square-foot facility that houses the second-most-visited family attraction in the state.

As you know, The Maritime Aquarium is now 25 years old. All the original equipment, including the chillers, is well past its useful life. We are spending tens of thousands of dollars a year repairing this equipment, and it could fail catastrophically at any time. Furthermore, these old chillers are inefficient users of energy, increasing the operating costs of the Aquarium more each year. Chiller #1 is the most precarious, and we are asking urgently for release of the funds appropriated so long ago to replace it before we find ourselves in an emergency situation.

Without government support, we do not have the resources to meet large, unanticipated expenses such as chiller replacement without endangering the very survival of the institution. Although we have a small capital reserve and were able to build considerable infrastructure repair into the recent renovation (all except the roof funded with private funds), the scale of what is required to replace the systems that are past their useful life cannot be met, even with careful planning, with the resources at our disposal.

Hon. Bob Duff  
Connecticut State Senate  
LOB Room 2400  
Hartford, CT 06106

Dear Senator Duff:

I am writing regarding the \$400,000 of remaining bond funds that have been authorized but not allocated for The Maritime Aquarium. The authorization was approved during the June 2007 Special Session (07-7 JSS). I urgently request that these funds be allocated at this time for the replacement of one of our two HVAC chillers. These chillers cool the 140,000-square-foot facility that houses the second-most-visited family attraction in the state.

As you know, The Maritime Aquarium is now 25 years old. All the original equipment, including the chillers, is well past its useful life. We are spending tens of thousands of dollars a year repairing this equipment, and it could fail catastrophically at any time. Furthermore, these old chillers are inefficient users of energy, increasing the operating costs of the Aquarium more each year. Chiller #1 is the most precarious, and we are asking urgently for release of the funds appropriated so long ago to replace it before we find ourselves in an emergency situation.

Without government support, we do not have the resources to meet large, unanticipated expenses such as chiller replacement without endangering the very survival of the institution. Although we have a small capital reserve and were able to build considerable infrastructure repair into the recent renovation (all except the roof funded with private funds), the scale of what is required to replace the systems that are past their useful life cannot be met, even with careful planning, with the resources at our disposal.

Thank you very much for advocating for the allocation of the already-authorized \$400,000 for The Maritime Aquarium. These funds are desperately needed for the replacement of the HVAC chiller.

Sincerely,

Jennifer E. Herring  
President and CEO

**THE MARITIME AQUARIUM AT NORWALK, INC.**

**FINANCIAL STATEMENTS,  
SUPPLEMENTARY INFORMATION  
AND REPORTS REQUIRED UNDER THE  
STATE OF CONNECTICUT SINGLE AUDIT ACT**

**JUNE 30, 2012  
(JUNE 30, 2011 FOR COMPARATIVE PURPOSES ONLY)**

# THE MARITIME AQUARIUM AT NORWALK, INC.

## CONTENTS

---

|                                    |     |
|------------------------------------|-----|
| Independent Auditors' Report ..... | 1-2 |
|------------------------------------|-----|

### Financial Statements

|                                                         |     |
|---------------------------------------------------------|-----|
| Statements of Financial Position .....                  | 3   |
| Statements of Activities and Changes in Net Assets..... | 4-5 |
| Statements of Cash Flows .....                          | 6   |

|                                    |      |
|------------------------------------|------|
| Notes to Financial Statements..... | 7-16 |
|------------------------------------|------|

### Supplementary Information

|                             |    |
|-----------------------------|----|
| Schedules of Expenses ..... | 17 |
|-----------------------------|----|

|                                                                                                                                                                                                       |       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Report on Internal Control Over Financial Reporting and on<br>Compliance and Other Matters Based on an Audit of Financial<br>Statements in Accordance with <i>Government Auditing Standards</i> ..... | 18-19 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|

### State Single Audit

|                                                                                                                                                                                                                                                                                  |       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Report on Compliance with Requirements That Could Have a Direct<br>and Material Effect on Each Major Program and on Internal Control<br>Over Compliance in Accordance with the State Single Audit Act and<br>on the Schedule of Expenditures of State Financial Assistance ..... | 20-22 |
| Schedule of Expenditures of State Financial Assistance .....                                                                                                                                                                                                                     | 23    |
| Notes to the Schedule of Expenditures of State Financial Assistance .....                                                                                                                                                                                                        | 24    |
| Schedule of Findings and Questioned Costs .....                                                                                                                                                                                                                                  | 25-26 |



## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
**The Maritime Aquarium at Norwalk, Inc.**

We have audited the accompanying statements of financial position of The Maritime Aquarium at Norwalk, Inc. (the Aquarium) as of June 30, 2012, and the related statements of activities and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Aquarium's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Aquarium's 2011 financial statements and, in our report dated December 14, 2011, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Aquarium's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Maritime Aquarium at Norwalk, Inc. as of June 30, 2012 and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2012, on our consideration of The Maritime Aquarium at Norwalk, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Marcum LLP*

New Haven, CT  
December 26, 2012

# THE MARITIME AQUARIUM AT NORWALK, INC.

## STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2012 (JUNE 30, 2011 FOR COMPARATIVE PURPOSES)

|                                                                                         | 2012                 | 2011                 |
|-----------------------------------------------------------------------------------------|----------------------|----------------------|
| <b>Assets</b>                                                                           |                      |                      |
| Cash and cash equivalents                                                               | \$ 3,490,061         | \$ 7,380,658         |
| Accounts receivable, less allowance of doubtful<br>accounts of \$2,500 in 2012 and 2011 | 79,619               | 45,138               |
| Investment, at fair value                                                               | 545,836              | --                   |
| Promises to give, collectible in one year                                               | 1,032,022            | 445,666              |
| Prepaid expenses                                                                        | 47,201               | 38,253               |
| Inventory                                                                               | 150,359              | 148,609              |
| Promises to give, collectible after one year                                            | 988,781              | 956,784              |
| Furniture, equipment and leasehold improvements, net                                    | 12,087,128           | 8,679,312            |
| Other asset                                                                             | 47,000               | 47,000               |
|                                                                                         | <u>\$ 18,468,007</u> | <u>\$ 17,741,420</u> |
| <b>Liabilities and Net Assets</b>                                                       |                      |                      |
| <b>Liabilities</b>                                                                      |                      |                      |
| Accounts payable                                                                        | \$ 773,276           | \$ 716,212           |
| Accrued expenses and other liabilities                                                  | 605,413              | 636,659              |
| Advance from the Maritime Aquarium Authority                                            | 212,418              | 212,418              |
| Payable to escrow agent                                                                 | 141,430              | 141,430              |
| <b>Total Liabilities</b>                                                                | <u>1,732,537</u>     | <u>1,706,719</u>     |
| <b>Net Assets</b>                                                                       |                      |                      |
| Unrestricted                                                                            | 99,938               | 99,938               |
| Unrestricted - Capital Reserve                                                          | 185,416              | 178,625              |
| Temporarily restricted                                                                  | 15,950,116           | 15,256,138           |
| Permanently restricted                                                                  | 500,000              | 500,000              |
| <b>Total Net Assets</b>                                                                 | <u>16,735,470</u>    | <u>16,034,701</u>    |
|                                                                                         | <u>\$ 18,468,007</u> | <u>\$ 17,741,420</u> |

*The accompanying notes are an integral part of these financial statements.*



# THE MARITIME AQUARIUM AT NORWALK, INC.

## STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED JUNE 30, 2012 (YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSES)

|                                              | 2012         |                        |                        |              | 2011         |
|----------------------------------------------|--------------|------------------------|------------------------|--------------|--------------|
|                                              | Unrestricted | Temporarily Restricted | Permanently Restricted | Total        | Total        |
| <b>Support and Revenue</b>                   |              |                        |                        |              |              |
| Admissions                                   | \$ 3,987,825 | \$ --                  | \$ --                  | \$ 3,987,825 | \$ 4,070,992 |
| Gift shop                                    | 1,006,974    | --                     | --                     | 1,006,974    | 1,004,900    |
| Grants and gifts                             | 965,263      | 2,283,428              | --                     | 3,248,691    | 3,787,455    |
| State grants                                 | 535,487      | --                     | --                     | 535,487      | 601,910      |
| Membership                                   | 818,930      | --                     | --                     | 818,930      | 921,364      |
| Education                                    | 568,757      | --                     | --                     | 568,757      | 524,119      |
| Interest income                              | 37,995       | --                     | --                     | 37,995       | 45,226       |
| Unrealized gains                             | 45,836       | --                     | --                     | 45,836       | --           |
| Food service and catering                    | 182,221      | --                     | --                     | 182,221      | 191,173      |
| Community services                           | 281,908      | --                     | --                     | 281,908      | 408,412      |
| Miscellaneous                                | 414,341      | --                     | --                     | 414,341      | 36,042       |
| Facility rental                              | 91,328       | --                     | --                     | 91,328       | 74,434       |
|                                              | 8,936,865    | 2,283,428              | --                     | 11,220,293   | 11,666,027   |
| <b>Net Assets Released From Restrictions</b> | 1,589,450    | (1,589,450)            | --                     | --           | --           |
|                                              | 10,526,315   | 693,978                | --                     | 11,220,293   | 11,666,027   |
| <b>Expenses</b>                              |              |                        |                        |              |              |
| Administrative                               | 3,148,871    | --                     | --                     | 3,148,871    | 2,908,933    |
| Physical plant                               | 1,954,713    | --                     | --                     | 1,954,713    | 2,257,493    |
| Education                                    | 1,184,783    | --                     | --                     | 1,184,783    | 1,684,087    |
| Aquarium                                     | 990,455      | --                     | --                     | 990,455      | 803,841      |
| Admissions                                   | 737,379      | --                     | --                     | 737,379      | 692,875      |
| Gift shop                                    | 719,328      | --                     | --                     | 719,328      | 687,575      |
| Fundraising                                  | 665,881      | --                     | --                     | 665,881      | 580,752      |
| Exhibits                                     | 332,363      | --                     | --                     | 332,363      | 433,702      |
| IMAX Film                                    | 363,587      | --                     | --                     | 363,587      | 380,940      |
| Community services                           | 270,448      | --                     | --                     | 270,448      | 359,529      |
| Membership                                   | 151,716      | --                     | --                     | 151,716      | 153,535      |
|                                              | 10,519,524   | --                     | --                     | 10,519,524   | 10,943,262   |

*The accompanying notes are an integral part of these financial statements.*

# THE MARITIME AQUARIUM AT NORWALK, INC.

## STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2012 (YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSES)

|                        | 2012              |                           |                           | 2011                 |
|------------------------|-------------------|---------------------------|---------------------------|----------------------|
|                        | Unrestricted      | Temporarily<br>Restricted | Permanently<br>Restricted | Total                |
| Change in Net Assets   | \$ 6,791          | \$ 693,978                | \$ --                     | \$ 700,769           |
| Net Assets - Beginning | 278,563           | 15,256,138                | 500,000                   | 16,034,701           |
| Net Assets - Ending    | <u>\$ 285,354</u> | <u>\$ 15,950,116</u>      | <u>\$ 500,000</u>         | <u>\$ 16,735,470</u> |

*The accompanying notes are an integral part of these financial statements.*

# THE MARITIME AQUARIUM AT NORWALK, INC.

## STATEMENTS OF CASH FLOWS

**FOR THE YEAR ENDED JUNE 30, 2012**  
**(YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSES)**

|                                                                                                | 2012                | 2011                |
|------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Cash Flows from Operating Activities</b>                                                    |                     |                     |
| Change in net assets                                                                           | \$ 700,769          | \$ 722,765          |
| Adjustments to reconcile change in net assets<br>to net cash provided by operating activities: |                     |                     |
| Depreciation                                                                                   | 521,699             | 530,888             |
| Net unrealized gain on investments                                                             | (45,836)            | --                  |
| Promises to give                                                                               | (1,261,803)         | (758,132)           |
| Changes in operating assets and liabilities                                                    |                     |                     |
| Accounts receivable                                                                            | (34,481)            | 57,275              |
| Prepaid expenses                                                                               | (8,948)             | (1,215)             |
| Inventory                                                                                      | (1,750)             | 2,473               |
| Accounts payable                                                                               | 57,064              | 133,627             |
| Accrued expenses and other liabilities                                                         | (31,246)            | 34,945              |
| <b>Net Cash (Used in) Provided by Operating Activities</b>                                     | <u>(104,532)</u>    | <u>722,626</u>      |
| <b>Cash Flows from Investing Activities</b>                                                    |                     |                     |
| Purchase of furniture, equipment,<br>leasehold improvements and exhibits                       | (59,658)            | (41,154)            |
| Purchase of restricted furniture, equipment,<br>leasehold improvements and exhibits            | (3,869,857)         | (814,956)           |
| Investment purchases                                                                           | <u>(500,000)</u>    | <u>--</u>           |
| <b>Net Cash Used in Investing Activities</b>                                                   | <u>(4,429,515)</u>  | <u>(856,110)</u>    |
| <b>Cash Flows from Financing Activities</b>                                                    |                     |                     |
| Contributions restricted for purchasing equipment                                              | <u>643,450</u>      | <u>477,883</u>      |
| <b>Net Cash Provided by Financing Activities</b>                                               | <u>643,450</u>      | <u>477,883</u>      |
| <b>Net Change in Cash and Cash Equivalents</b>                                                 | (3,890,597)         | 344,399             |
| <b>Cash and Cash Equivalents - Beginning</b>                                                   | <u>7,380,658</u>    | <u>7,036,259</u>    |
| <b>Cash and Cash Equivalents - Ending</b>                                                      | <u>\$ 3,490,061</u> | <u>\$ 7,380,658</u> |
| <b>Supplemental Cash Flow Information</b>                                                      |                     |                     |
| Cash paid for interest                                                                         | <u>\$ 1,241</u>     | <u>\$ --</u>        |

*The accompanying notes are an integral part of these financial statements.*

# THE MARITIME AQUARIUM AT NORWALK, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

(YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSE)

---

### NOTE 1 - OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

#### *OPERATIONS*

The Maritime Aquarium at Norwalk, Inc. (the Aquarium) is a nonprofit corporation organized to build and operate a Maritime Aquarium (the Aquarium and IMAX Theater) designed to inspire people of all ages to appreciate Long Island Sound and protect it for future generations. A vibrant and entertaining learning environment, it achieves this goal through living exhibits, marine science, and environmental education.

The operations of the Aquarium are subject to limited financial oversight by the Maritime Aquarium Authority (the Authority) of the City of Norwalk (the City).

The City, as lessor, and the Authority, as lessee, have entered into a lease (the Lease) of certain premises in South Norwalk, Connecticut, on which the Aquarium is located. The Authority has entered into a sublease of such premises (the Sublease) with the Aquarium.

#### *SIGNIFICANT ACCOUNTING POLICIES*

##### *BASIS OF ACCOUNTING*

The accompanying financial statements are prepared using the accrual basis of accounting.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Aquarium's financial statements for the year ended June 30, 2011, from which the summarized information was derived.

##### *USE OF ESTIMATES*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# THE MARITIME AQUARIUM AT NORWALK, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012  
(YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSE)

---

### NOTE 1 - OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *NET ASSET CATEGORIES*

To ensure observance of the limitations and restrictions that may be placed on the uses of resources available, the accounts of the Aquarium are maintained in the following net asset categories:

##### *UNRESTRICTED*

Unrestricted net assets represent available resources other than donor restricted contributions.

##### *TEMPORARILY RESTRICTED*

Temporarily restricted net assets represent contributions that are restricted by the donor either as to purpose or as to time of expenditure.

##### *PERMANENTLY RESTRICTED*

Net assets, representing primarily the historic dollar amount of endowment gifts, subject to donor-imposed stipulations that they be maintained permanently by the Aquarium.

Generally, the donors of these assets permit the Aquarium to use all or part of the investment return on these assets.

#### *CASH AND CASH EQUIVALENTS*

For purposes of the statement of cash flows, cash and cash equivalents include investments in highly liquid financial instruments with a maturity at purchase of three months or less.

The Aquarium has cash in various financial institutions that fully insure non-interest bearing accounts and insure interest bearing deposit accounts up to \$250,000 per depositor through the Federal Deposit Insurance Corporation (FDIC). At June 30, 2012, the bank balances of Aquarium funds on deposit totaled \$3,258,987, with \$2,355,267 of this amount in excess of FDIC coverage.

The Aquarium holds funds in financial institutions which are restricted as to its use due to donor imposed restrictions. Restricted cash amounted to \$2,633,560 and \$6,280,390 at June 30, 2012 and 2011, respectively.

**THE MARITIME AQUARIUM AT NORWALK, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSE)**

---

**NOTE 1 - OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

***ACCOUNTS RECEIVABLE POLICIES***

Accounts receivable are customer obligations due under normal trade terms requiring payment within an agreed upon term from the invoice date. The carrying amount is reduced by a valuation allowance that reflects management's best estimate of the amounts that will not be collected. Management individually reviews all the accounts receivable balances and based on a current assessment of creditworthiness, estimates the portion, if any, of the balance that will not be collected.

***INVESTMENT AND INCOME RECOGNITION***

The Authority's investment is reported in the financial statements at fair value as of June 30, 2012. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Realized and unrealized gains and losses, as well a dividend income (based on the ex-dividend date) are included in the Statements of Activities.

***REVENUES***

Admissions, gift shop, and other general support (facility rental, food service, education, etc.) are recognized as revenue when the product or services are delivered. Membership revenue is recognized over the term of the membership. Grant revenue is recognized as expenditures are incurred.

***INVENTORY***

Inventory consists of gift shop items for sale and is stated at the lower of cost (using a first-in, first-out basis) or market.

***FURNITURE, EQUIPMENT AND LEASEHOLD IMPROVEMENTS***

Furniture and equipment are stated at cost or fair value at the date of gift and are depreciated on a straight-line basis over their estimated useful lives, which range from five to ten years. Leasehold improvements are amortized over the shorter of their useful life or the life of the lease.

# THE MARITIME AQUARIUM AT NORWALK, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

(YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSE)

---

### NOTE 1 - OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Aquarium has adopted a policy of recording furniture and equipment and leasehold improvements with donor-imposed restrictions as temporarily restricted net assets. These restrictions expire over time in an amount equal to related depreciation and amortization, and are reclassified as unrestricted net assets in the statement of activities and changes in net assets as the depreciation and amortization are recognized.

#### *ADVERTISING COSTS*

Advertising costs are expensed as incurred. Advertising costs amounted to \$790,899 in 2012 and \$854,596 in 2011.

#### *CONTRIBUTED SERVICES*

In developing and operating the Aquarium, unpaid services have been provided by various organizations, including the City of Norwalk, and a significant number of unpaid volunteers. The value of such contributed time and services is not reflected in these statements because the criteria for recognition are not met.

#### *INCOME TAXES*

The Aquarium is exempt from income taxes pursuant to Section 501(c)(3) of the Internal Revenue Code. In addition, the Aquarium has been determined to be a private foundation under the Internal Revenue Code. No provision for income taxes is made in the financial statements.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Aquarium and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Aquarium has analyzed the tax positions taken by the Aquarium, and has concluded that as of June 30, 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Aquarium is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Generally, federal, state and local authorities may examine the Aquarium's tax returns for three years from the filing date and current and prior three years remain subject to examination as of June 30, 2012.



# THE MARITIME AQUARIUM AT NORWALK, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012  
(YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSE)

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### NOTE 1 - OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### *SUBSEQUENT EVENTS*

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date at which they were available to be issued, December 26, 2012. No events requiring recognition to or disclosure in financial statements were identified.

#### *RECLASSIFICATIONS*

Certain balances of the 2011 financial statements have been reclassified to conform to 2012 presentation.

### NOTE 2 - PROMISES TO GIVE

Promises to give, consisting of pledges, are recorded at fair value at the time of receipt. A summary of promises to give for June 30, 2012 follows:

The Aquarium has recognized promises to give in excess of one year at their expected present value, using a discount rate of 4 percent, at June 30, 2012.

|                                                       | Less than<br>one year | One to<br>five years | Over<br>five years | Total               |
|-------------------------------------------------------|-----------------------|----------------------|--------------------|---------------------|
| Temporarily restricted<br>promises to give            | \$ 1,032,022          | \$ 1,066,200         | \$ --              | \$ 2,098,222        |
|                                                       | <u>\$ 1,032,022</u>   | <u>\$ 1,066,200</u>  | <u>\$ --</u>       | 2,098,222           |
| Less amount representing<br>discount to present value |                       |                      |                    | <u>(77,419)</u>     |
|                                                       |                       |                      |                    | <u>\$ 2,020,803</u> |

In September 2008, a donor made a contingent pledge of \$1,150,000 to The Maritime Aquarium as part of a \$2,000,000 group challenge pool. The pledge requires the challenge to be matched with \$3,000,000 of gifts, binding pledges and executed bequest intentions. The donor's original pledge established three milestones for satisfying the match. In light of recent economic and financial market conditions, the donor and other challenge pool participants agreed to modify the original milestones. The three milestones of \$500,000, \$450,000, and \$800,000 were established and successfully matched.

# THE MARITIME AQUARIUM AT NORWALK, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

(YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSE)

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### NOTE 3 - DEBT SERVICE AGREEMENT

#### *RENTAL EXPENSE IN THE FORM OF A DEBT SERVICE CONTRIBUTION*

The Aquarium has a lease with the Authority to develop and operate the Aquarium. The lease will expire on July 29, 2031. As required by Article 4.02 of the Sublease, as amended November 21, 1988, all support and revenue received, except for restricted grants and gifts and assets released from equipment and leasehold restrictions on funds granted by the Authority, shall be deposited with the Finance Director of the City of Norwalk as Escrow Agent.

The Escrow Agent will return to the Aquarium from the escrow account such funds that are necessary for the administration, operation and maintenance of the Aquarium based on the annual approved budget. The excess of revenue, after deducting the expenses for administration, operation, and maintenance of the Aquarium, shall be set aside as a capital reserve for the payment of expenses not annually recurring pursuant to the approved budget. Funds designated for the reserves shall be placed in a segregated account and shall be expended for Aquarium-related purposes as approved by the Authority. Any change in unrestricted net assets above the approved budget shall be transferred into a Capital Reserve Account and otherwise expended under terms of the Maritime Aquarium Project and the annual operating budget of the Authority as approved by the Authority and the Finance Director of the City. The amount held in the Capital Reserve account is restricted as to use until approved by the Authority and included in cash and cash equivalents on the Statement of Financial Position. For the years ended June 30, 2012 and 2011, \$6,791 and \$30,481 were transferred to the unrestricted restricted net assets as a capital reserve.

At year end, unremitted support and revenue receipts are accounted for as a payable to the Escrow Agent on the balance sheet. At June 30, 2012 and 2011, amounts payable to the escrow agent of \$141,430 is for rent due to the Authority originating in prior years.

# THE MARITIME AQUARIUM AT NORWALK, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

(YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSE)

### NOTE 4 - FURNITURE, EQUIPMENT AND LEASEHOLDS

A summary of furniture, equipment and leaseholds at June 30, 2012 is as follows:

|                                              | Unrestricted      | Temporarily<br>Restricted | Total                |
|----------------------------------------------|-------------------|---------------------------|----------------------|
| Furniture and office equipment               | \$ 856,546        | \$ 837,983                | \$ 1,694,529         |
| Construction in progress                     | --                | 221,360                   | 221,360              |
| Computers                                    | 568,286           | 557,998                   | 1,126,284            |
| Leasehold improvements                       | 216,684           | 4,961,191                 | 5,177,875            |
| Boats and autos                              | 117,830           | 251,423                   | 369,253              |
| Exhibit fixed assets                         | 106,249           | 1,579,852                 | 1,686,101            |
| Building improvements                        | 91,702            | 9,165,594                 | 9,257,296            |
| Food service equipment                       | 50,299            | 332,334                   | 382,633              |
|                                              | 2,007,596         | 17,907,735                | 19,915,331           |
| Accumulated depreciation<br>and amortization | 1,902,379         | 5,925,824                 | 7,828,203            |
|                                              | <u>\$ 105,217</u> | <u>\$ 11,981,911</u>      | <u>\$ 12,087,128</u> |

### NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

In determining fair value, the Aquarium utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. The Aquarium also considers nonperformance risk in the overall assessment of fair value.

Further, the Aquarium categorizes its investments utilizing a three-tier hierarchy based on transparency of inputs to the valuation of an asset or liability. The three levels are defined as follows:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.

# THE MARITIME AQUARIUM AT NORWALK, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

(YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSE)

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### NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2: Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- Quoted prices for similar assets or liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in markets that are not active
- Observable inputs other than quoted prices that are used in the valuation of the asset or liability (e.g., interest rate and yield curve quotes at commonly quoted intervals)
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

Level 3: Unobservable inputs for the asset or liability (supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Shares of the Aquarium's mutual fund investment are valued at the fair value of those shares at year end.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Aquarium believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

# THE MARITIME AQUARIUM AT NORWALK, INC.

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEAR ENDED JUNE 30, 2012 (YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSE)

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#### NOTE 5 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth by level, within the fair value hierarchy, the Plan's fair value measurement at June 30, 2012:

|                             | Total             | Level 1           | Level 2      | Level 3      |
|-----------------------------|-------------------|-------------------|--------------|--------------|
| Intermediate-Term Bond Fund | \$ 545,836        | \$ 545,836        | \$ --        | \$ --        |
|                             | <u>\$ 545,836</u> | <u>\$ 545,836</u> | <u>\$ --</u> | <u>\$ --</u> |

#### NOTE 6 - TRANSACTIONS WITH THE AUTHORITY

##### *AUTHORITY ADVANCES*

The Authority advanced \$405,000 to the Aquarium during the year ended June 30, 1989 to pay for pre-operating expenditures of the Aquarium. The balance of these pre-operating expenditures, \$212,418 at June 30, 2012 and 2011, included amounts expended for items such as gift shop inventory and prepaid insurance policies. This balance of the advance is returnable to the Authority on or before the expiration of the lease.

#### NOTE 7 - RETIREMENT PLAN

The Aquarium has a defined contribution pension plan that covers all eligible employees. Contributions are based on a percentage of eligible employees' salaries. This percentage, which ranged from 3 to 5 percent, is determined by years of completed service. Total pension expense was \$124,510 in 2012 and \$110,396 in 2011.

#### NOTE 8 - DEBT

The Aquarium has available \$500,000 under the terms of a line of credit and a \$600,000 construction line of credit with a commercial bank. The line of credit and construction note carried an interest rate of 3.25 percent at June 30, 2012 and both expire on June 1, 2013. As of June 30, 2012, no amount was outstanding on either the line of credit or the construction note.

# THE MARITIME AQUARIUM AT NORWALK, INC.

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2012

(YEAR ENDED JUNE 30, 2011 FOR COMPARATIVE PURPOSE)

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### NOTE 9 - TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS

Net assets are temporarily restricted for the following uses at June 30, 2012:

|                                                              |                      |
|--------------------------------------------------------------|----------------------|
| Purchase or improvements of<br>property, plant and equipment | \$ 11,981,911        |
| Education                                                    | 875,849              |
| Capital campaign                                             | 3,052,974            |
| Fund Raising Campaign                                        | 6,764                |
| Exhibits                                                     | 18,774               |
| President discretionary fund                                 | <u>13,844</u>        |
|                                                              | <u>\$ 15,950,116</u> |

Net assets are permanently restricted for the following uses at June 30, 2012.

|                                                                           |                   |
|---------------------------------------------------------------------------|-------------------|
| Endowment from which the income is<br>expendable for educational programs | <u>\$ 500,000</u> |
|---------------------------------------------------------------------------|-------------------|

### NOTE 10 - PARKING GARAGE USE

In 2001, the City of Norwalk, through its Maritime Aquarium Authority, approved the allocation of 469 parking spaces of the Maritime Garage for employees, volunteers, and patrons of the Aquarium during working hours. No written fee agreement is in place with the Authority (City), the City has not recorded a receivable for these charges, and the Aquarium has never been billed for this garage use. The fair value of the use of the parking garage is annually estimated to be \$30,000. The Aquarium has recorded \$30,000 of donated revenue and expenses related to the use of the parking garage.

### NOTE 11 - COMMITMENTS AND CONTINGENCIES

The Aquarium is involved in various legal matters arising in the ordinary course of business. While the ultimate outcome of these matters is not presently determinable, it is the opinion of management that the resolution of outstanding claims against the Aquarium would be fully covered by insurance and will not have a material adverse affect on the financial position or results of operations of the Aquarium.

# THE MARITIME AQUARIUM AT NORWALK, INC.

## SCHEDULE OF EXPENSES

FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

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|                                            | 2012          | 2011          |
|--------------------------------------------|---------------|---------------|
|                                            | <hr/>         | <hr/>         |
| Salaries and related expenses              | \$ 4,188,196  | \$ 4,001,372  |
| Professional fees and contract services    | 1,941,700     | 1,783,523     |
| Advertising and promotion                  | 1,766,122     | 2,447,573     |
| Depreciation                               | 521,699       | 530,888       |
| Cost of goods sold                         | 423,199       | 408,028       |
| Repairs and maintenance                    | 412,564       | 473,452       |
| Seminars and programs                      | 408,671       | 352,691       |
| Equipment and supplies                     | 393,077       | 478,584       |
| Postage and printing                       | 169,274       | 110,096       |
| Insurance                                  | 155,526       | 223,539       |
| Training                                   | 45,861        | 34,564        |
| Conferences, conventions and subscriptions | 38,205        | 29,461        |
| Miscellaneous                              | 35,355        | 29,143        |
| Telephone                                  | 26,933        | 27,467        |
| Transportation                             | <hr/> 13,142  | <hr/> 12,881  |
|                                            | <hr/>         | <hr/>         |
|                                            | \$ 10,539,524 | \$ 10,943,262 |





**REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees  
The Maritime Aquarium at Norwalk, Inc.

We have audited the financial statements of The Maritime Aquarium at Norwalk, Inc. (the Aquarium) as of and for the year ended June 30, 2012, and have issued our report thereon dated December 26, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

***INTERNAL CONTROL OVER FINANCIAL REPORTING***

Management of the Aquarium is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Aquarium's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Aquarium's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Aquarium's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



#### ***COMPLIANCE AND OTHER MATTERS***

As part of obtaining reasonable assurance about whether Aquarium's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Trustees, management, state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Marcum LLP*

New Haven, CT  
December 26, 2012



**REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH THE STATE SINGLE AUDIT  
ACT AND ON THE SCHEDULE OF EXPENDITURES OF  
STATE FINANCIAL ASSISTANCE**

Board of Trustees  
The Maritime Aquarium at Norwalk, Inc.

***COMPLIANCE***

We have audited The Maritime Aquarium at Norwalk, Inc.'s (the Aquarium) compliance with the types of compliance requirements described in the *Office of Policy and Management Compliance Supplement* that could have a direct and material effect on its major state program for the year ended June 30, 2012. The major state program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major state program is the responsibility of the Aquarium's management. Our responsibility is to express an opinion on compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Aquarium's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Aquarium's compliance with those requirements.

In our opinion, the Aquarium's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major state program for the year ended June 30, 2012.



### ***INTERNAL CONTROL OVER COMPLIANCE***

Management of the Aquarium is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to state programs. In planning and performing our audit, we considered the Aquarium's internal control over compliance with the requirements that could have a direct and material effect on a major state program to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Aquarium's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

### ***SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE***

We have audited the financial statements of The Maritime Aquarium at Norwalk, Inc. as of and for the year ended June 30, 2012 and have issued our report thereon dated December 26, 2012, which contained an unqualified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Trustees, management, the Office of Policy and Management, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Marcum LLP*

New Haven, CT  
December 26, 2012

**THE MARITIME AQUARIUM AT NORWALK, INC.**

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**

**FOR THE YEAR ENDED JUNE 30, 2012**

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| <b>State Grantor/<br/>Pass-Through Grantor/ Program Title</b>            | <b>State Grant Program<br/>CORE-CT Number</b>          | <b>Expenditures</b> |
|--------------------------------------------------------------------------|--------------------------------------------------------|---------------------|
| State of Connecticut Department of Economic<br>and Community Development |                                                        |                     |
| - Local Arts Agency Program                                              | 2012-Mandated-19883 / Mandated<br>Legislative Programs | \$ 531,525          |
| - Marketing Co-Operative Grant                                           | -                                                      | <u>34,292</u>       |
| Total Expenditures of State Financial Assistance                         |                                                        | <u>\$ 565,817</u>   |

*See Notes to Schedule of Expenditures of State Financial Assistance.*

# **THE MARITIME AQUARIUM AT NORWALK, INC.**

## **NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED JUNE 30, 2012**

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The Department of Economic and Community Development of the State of Connecticut has provided financial assistance to The Maritime Aquarium, Inc. through grants in accordance with the General Statutes of the State of Connecticut. This financial assistance program funded programs and attractions at The Maritime Aquarium at Norwalk, Inc.

### **NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES**

#### ***BASIS OF PRESENTATION***

The accompanying schedule of expenditures of state financial assistance includes state grant activity of The Maritime Aquarium at Norwalk, Inc. (the Aquarium) and is presented on the accrual basis of accounting.

The Schedule of Expenditures of State Financial Assistance contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management.

### **NOTE 2 – GRANTS SOURCE**

Prior to the year ended June 30, 2012, the grants reported on the schedule of expenditures of state financial assistance were reported under the Connecticut Commission on Culture and Tourism. Effective with the 2011/2012 compliance supplement these programs are now assigned to the Department of Economic and Community Development.

### **NOTE 3 – REPORTING**

Section VI of the grant contains the requirement that a written program evaluation narrative and financial report be submitted to the Department of Economic and Community Development (DECD) within 60 days after the end of the funding period in a format to be specified by DECD. As of this report, the Aquarium has not received this reporting format to prepare their submission.

# THE MARITIME AQUARIUM AT NORWALK, INC.

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2012

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### I. SUMMARY OF AUDIT RESULTS

#### *Financial Statements*

Type of auditor's report issued: unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency (ies) identified? ☐ yes ☒ none reported
- Noncompliance material to financial statements noted? ☐ yes ☒ no

#### *State Financial Assistance*

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Significant deficiency(ies) identified? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: unqualified:

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? ☐ yes ☒ no

- The following schedule reflects the major programs included in the audit:

| State Grantor/<br>Pass-Through Grantor/<br>Program Title                                                | State Grant Program<br>CORE-CT Number                  | Expenditures      |
|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------|
| State of Connecticut Department of Economic<br>and Community Development<br>- Local Arts Agency Program | 2012-Mandated-19883 / Mandated<br>Legislative Programs | \$ <u>531,525</u> |

- Dollar threshold used to distinguish between Type A and Type B Programs: \$100,000



# THE MARITIME AQUARIUM AT NORWALK, INC.

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2012

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### II. SUMMARY OF FINDINGS RELATED TO FINANCIAL STATEMENTS REQUIRED UNDER GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS

- We issued reports, dated December 26, 2012, on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance and other matters indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no material weaknesses

### III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No findings or questioned costs are reported relating to State Financial Assistance Programs.

### IV. SUMMARY OF PRIOR YEAR AUDIT FINDINGS

There were no prior year audit findings relating to State award programs reported.