FINANCE/CLAIMS COMMITTEE MEETING

Thursday May 10, 2018 7:00P.M.

CITY HALL
Common Council Chambers
125 East Avenue
Norwalk, Connecticut
AGENDA

1. Call to Order

2. Roll Call

3. Public Participation

4. Approve the Minutes of the following Finance Committee Meetings:
   April 12, 2018

5. Claims Committee: receive the monthly Claims report; review and approve claims as required for Claims Report dated:
   May 10, 2018

6. Narrative on Tax Collections dated May 10, 2018- Receive Report and discuss.

7. Monthly Tax Collector's Reports - Receive Reports and discuss:
   March 31, 2018

8. Authorize the Purchasing Agent to issue purchase orders to Connection for the supply of a Storage Area Network per response to Bid Project # 3819 for an amount not to exceed $57,168.46, account 09170600-5777-C0375.

9. Resolution making appropriations for various public improvements aggregating $83,793,000 for the 2018-2019 capital budget and authorizing the issuance of $83,793,000 general obligation bonds of the city to meet certain appropriations in the 2018-2019 capital budget.

10. RESOLUTION: Approve special capital appropriations totaling $12.6 million to increase the available funds for the following three projects: $5.0 million for the Facilities Master Plan, project 09185010-5777-C0610; $4.0 million for Ponus Ridge Addition and Alteration, project 091850105777-C0608; and $3.6 million for the New Columbus School at the Ely Site, project 09185010-5777-C0607; and authorizing the issuance of $12.6 million of General Obligation Bonds of the City of Norwalk to meet said appropriation.

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

12. Receive Oak Hills Authority Monthly Financial Statements for March 31, 2018 and discuss Oak Hills Authority operations.

13. Receive Board of Estimate and Taxation Appropriations dated
    May 7, 2018

14. Adjourment

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
APRIL 12, 2018

ATTENDANCE: Gregory Burnett, Chair; Douglas Hempstead; John Kydes; John Igneri; Travis Simms (7:11 p. m.); Faye Bowman (7:24 p. m.)

STAFF: Lunda Asmani; Management and Budgets; Lisa Biagiarelli; Fred Gilden Comptroller; Bruce Chimento, Director of Public Works

1. CALL TO ORDER

Mr. Burnett called the meeting to order at 7:05 p. m.

2. ROLL CALL

Mr. Burnett called the Roll. A quorum was present.

3. PUBLIC PARTICIPATION

No member of the public came forward.

4. APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS:

February 15, 2018

** **MR. KYDES MOVED TO APPROVE THE FEBRUARY 15, 2018 MINUTES AS SUBMITTED.**
** **THE MOTION PASSED UNANIMOUSLY.**

February 22 2018

Page 3 Change "does not support fully funding the Board of Education." To "does not support fully funding the Board of Education unless and until additional savings and revenue sources were found."
Change "position to the Fire Department" to "position to the Finance Department"

** **MR. IGNERI MOVED TO APPROVE THE FEBRUARY 22, 2018 MINUTES AS AMENDED.**
** **THE MOTION PASSED UNANIMOUSLY.**

March 8, 2018

** **MR. BURNETT MOVED TO APPROVE THE MARCH 8, 2018 MINUTES AS SUBMITTED.**
** **THE MOTION PASSED WITH TWO VOTES IN FAVOR AND TWO ABSTENTIONS (MR. KYDES AND MR. HEMPSTEAD).**

5. CLAIMS COMMITTEE: RECEIVE THE MONTHLY CLAIMS REPORT; REVIEW AND APPROVE CLAIMS AS REQUIRED FOR CLAIMS REPORT DATED:

April 12, 2018

Mr. Simms arrived to the meeting at 7:11 p. m.

Ms. Biagiarelli stated that we have an abnormally high number of special requests. There were a number of overpayments made due to the changes in the federal tax code. She stated that there are seven special requests in excess of $10,000.

** **MR. IGNERI MOVED TO APPROVE THE CLAIMS REPORT WHICH INCLUDED SEVEN ITEMS IN EXCESS OF $10,000.**

** **THE MOTION PASSED UNANIMOUSLY.**

6. NARRATIVE ON TAX COLLECTIONS DATED APRIL 12, 2018- RECEIVE REPORT AND DISCUSS.
7. MONTHLY TAX COLLECTOR'S REPORTS - RECEIVE REPORTS AND DISCUSS:

March 31, 2018

Ms. Biagiarelli stated that as of the end of March, we collected nearly $307 million, or 98.52% of our adjusted tax levy. She stated that we also collected 86.63% of the year's Industrial Pretreatment Program fee on behalf of the Water Pollution Control Authority.

Ms. Biagiarelli stated that compared with the prior fiscal year, we are slightly ahead with regard to current taxes and very slightly behind with regard to current sewer use collections. She stated that through March, we showed a net collection of more than $3.3 million in back taxes, interest, lien fees and other fees. This amount is still significantly less than we collected last fiscal year at this time.

Ms. Biagiarelli stated that our current collection percentages are overstated, because some of what we show as currently collectible revenue will have to be refunded within the next several months. She stated that many of the refunds are due to taxpayers have already been processed, and these collection figures are net of those that have already been returned.

Ms. Biagiarelli stated that we sent delinquent notices at the end of February to taxpayers whose accounts were unpaid. Taxpayers had until March 15, 2018 to pay outstanding balances due in order to avoid placement of a lien continuing certificate on the land records.

Ms. Bowman arrived to the meeting at 7:24 p. m.

Ms. Biagiarelli stated that in regards to the July 2018 tax sale, an initial set of letters was sent in November 2017 to owners of 144 properties, owing a total of just under $2.5 million. This warning letter served as advance notice to taxpayers whose properties were affected. She stated that in February 2018, we added 29 more porperties that fell within the criteria after missing their January 2018 payment at the conclusion of the second installment tax cycle.

Ms. Biagiarelli stated that in February 2018, we also sent letters to 20 additional properties that were borderline or close to the criteria, in case we had to adjust it. She stated that it brought the total number of properties potentially involved to 193. It raised the dollar amount we sought to collect to about $3.9 million. In early March, we added another 27 properties and the total collectible increased to $4,598,644 due from 220 properties.

Ms. Biagiarelli stated that we have already collected in excess of $1.6 million. 36 accounts are already paid in full. We will be sending formal demands this week. The formal demand is the official start of the sale process. Those demands will have a pay-by date of the end of April. The sale will be held Monday, July 23, 2018. She stated that we expect to file the notices of sale on land records, and to put up the posting in the City Hall lobby, in early May. She stated that if taxpayers wish to keep their properties off the public list, payment would need to be made by the pay-by date on the demand.

Ms. Biagiarelli stated that maintaining a high current collection rate by efficiently enforcing collection of past due taxes allows our budget making authorities to set lower mill rates. There can be less of an allowance for anticipated uncollectibles in the coming fiscal year. She stated that she has been gratefully for the past support of elected and appointed policymakers when questioned about the policy reasons for delinquent enforcement mechanisms, such as the tax sale.

8. AUTHORIZE THE MAYOR, HARRY W RILLING, TO SUBMIT AN APPLICATION TO THE STATE OF CONNECTICUT FOR GRANT FUNDS PROVIDED UNDER THE STATE OF CONNECTICUT'S LOCAL CAPITAL IMPROVEMENT FUND FOR 2018 LOCAL CAPITAL IMPROVEMENT PROGRAM ($1,184,801- 2018 ENTITLEMENT)."

Mr. Asmani stated that this is a catch up year. Typically we apply for and receive about $615,000 to $625,000 per year. Due to financial difficulties last year, the window in which we usually apply was closed. The State just reopened the window in March. Therefore, the dollar amounts that we are applying for now is almost two years of requests. We are requesting the maximum amount that we are allowed to request.

** **MR. SIMMS MOVED TO AUTHORIZE THE MAYOR, HARRY W RILLING, TO SUBMIT AN APPLICATION TO THE STATE OF CONNECTICUT FOR GRANT FUNDS PROVIDED UNDER THE STATE OF CONNECTICUT'S LOCAL CAPITAL IMPROVEMENT FUND FOR 2018 LOCAL CAPITAL IMPROVEMENT PROGRAM ($1,184,801- 2018 ENTITLEMENT)."**
** **THE MOTION PASSED UNANIMOUSLY.**

9. DISCUSS AND APPROVE FY 2018-19 PARKING AUTHORITY BUDGET AS REVISED.

Mr. Dick Brescia stated that the Courtesy Card Parking Violation Program was implemented July 1st and expanded on October 1st. He stated that the program involves offering an additional 20 minutes free parking on random streets and days to parkers who overstay their time. It is anticipated that by the end of the Fiscal Year the number of potential violation issuance will have decreased by about 7,000 tickets. Lost revenue will be about $200,000 for an overall reduction of about 25%.

Ms. Katheryn Hebert stated that the parking turnover rate is important for the business community. We do not want to create a negative experience for parkers. We are seeing an increase in compliance with an increase in parking options and the use of the parking phone app. We are slowly building a more positive perception.

Mr. Bruce Chimento stated that the program was immediately successful and received numerous compliments directly and on social media.

Ms. Brescia stated that, through the Now Collaborative Business Marketing Program, we have been working with the business community to improve economic development in the long term in the downtown business districts. He stated that we have invested $100,000 per year in a collaborative business marketing business startup called Norwalk Now. Ms. Hebert stated that we had an event called the Norwalk City Limits, which was very successful.

Ms. Hebert stated that we hope to provide Road Assistance and Ambassador Programs in FY 2019. She stated that the program would run Thursday to Saturday between 4 p. m. and midnight. We would direct people to local businesses or help them if they had car trouble.

Mr. Simms stated that there seems to be a large number of ticket violations in the SoNo area. Ms. Bowman stated that residents that need parking permits in the SoNo area are hurt by increases in the price of parking permits. Mr. Hempstead requested that a job description for the Ambassador position be forwarded to the committee.

** **MS. BOWMAN MOVED TO APPROVE FY 2018-19 PARKING AUTHORITY BUDGET AS REVISED.**
** **THE MOTION PASSED UNANIMOUSLY.**

10. DISCUSS AND APPROVE FY 2018-19 WATER POLLUTION AUTHORITY BUDGET.

Mr. Chimento stated that the WPCA FY 2018-19 budget includes a $17 rate increase for a single family residence and an overall blended rate increase of approximately 5% over the previous fiscal year. He stated that the WPCA has contracted with Mark McCormick to provide professional management services including the closeout of the OMI contract, procurement of a new operating agent, and other quality control reviews related to capital and operating projects.

Mr. Chimento stated that the WPCA is budgeted to receive $157,831 in nitrogen credits. The WPCA will also receive $421,020 in reimbursements for support services billed to the City and the City sewer use fee.

Mr. Chimento stated that we are currently handling 13 million gallons of water per day. 18 million gallons would be the maximum amount that we could handle, and we would be required to take action if we got to 90% of 18 million gallons. He stated that we have had a slight decrease in volume over the past few years. Developments such as the mall, have had little impact on overall volume.

** **MR. IGNERI MOVED TO APPROVE THE FY 2018-19 WATER POLLUTION AUTHORITY BUDGET.**
** **THE MOTION PASSED UNANIMOUSLY.**

11. RECEIVE BOARD OF ESTIMATE AND TAXATION APPROPRIATIONS DATED APRIL 2, 2018

Mr. Burnett stated that the special appropriation request is from the Police Department is in the amount of $276,422 for the purchase of Tasers and body worn cameras. He stated that of this amount, $196,536 will purchase 179 body worn cameras and $78,886 will purchase 179 Tasers and cloud based storage. He stated that the items are being offered as a package and the funds will be drawn down from contingency funds.

Mr. Burnett stated that the purchase was originally planned for FY 2018-19. The Police Department was later informed that the special state reimbursement grant that would cover the $196,536 for body cameras would be reduced from 100% to 50% effective July 1, 2018. In order to take advantage of the 100% reimbursement rate, this item was removed from the FY 2018-19 operating budget request and a special appropriation from contingency in FY 2017-18 is now being requested.

12. RECEIVE OAK HILLS AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR FEBRUARY 28, 2018

Mr. Burnett stated that he would like Oak Hills to come before this committee to report on the loan payments that are required.

13. ADJOURMENT

** **MR. IGNERI MOVED TO ADJOURN.**
** **THE MOTION PASSED UNANIMOUSLY.**

The meeting was adjourned at 8:41 p. m.

Respectfully submitted,

Tom Blaney
Telesco Secretarial Services

AGENDA MAY 10, 2018

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE		APPROVED BY TAX COLLECTOR		REPORTED TO CLAIMS
PAY TO:		***BILL No & AMOUNT TO REFUND***		***REASON***
ANDERSON, ERIK T		16-MV-302192	($83.18)	ABATEMENT
BRAYTON, LORI G		16-MV-306920	($43.70)	PRORATION
BROWN, GORDON NEILL		16-MV-307320	($224.89)	PRORATION
DAIMLER TRUST		15-MV-314869	($433.64)	PRORATIONS
	($857.75)	16-MV-315439	($424.11)	PRORATIONS
DAIMLER TRUST		16-MV-403200	($213.89)	PRORATION
JAMES G ROGERS ARCHI		16-MV-333315	($259.19)	PRORATION
FARRAR, TYLER J		15-MV-320569	($78.42)	PRORATION
KIRIAKIDOS THEODOROS		16-MV-336381	($21.99)	PRORATION
KIRIAKIDOS NIKOLAOS		16-MV-336373	($13.48)	PRORATION
MORENO-DESANCHEZ, BLANCA E		16-MV-345921	($227.84)	PRORATION
NISSAN INFINITI LT		16-MV-348576	($95.73)	PRORATION
NISSAN INFINITI LT		16-MV-348422	($144.29)	PRORATION & ABATEMENT
	($266.37)	16-MV-348591	($122.08)	PRORATION & ABATEMENT
NISSAN INFINITI LT		16-MV-348277	($311.03)	PRORATION
NISSAN INFINITI LT		16-MV-348253	($239.50)	PRORATION
NISSAN INFINITI LT		16-MV-348526	($181.58)	PRORATION
NISSAN INFINITI LT	($1,620.55)	16-MV-SEE BACK UP		PRORATIONS
OCHOA-OCHOA, DAVID		16-MV-349378	($123.23)	ABATEMENT
ORTIZ, GLADYS		16-MV-350015	($216.00)	PRORATION
PETERS, ANITA OLGA JOY		16-MV-352287	($168.59)	PRORATION
RAGNO, MARILU		16-MV-411344	($37.26)	PRORATION
SANCHEZ, SUSANA ELIZABETH		16-MV-358413	($37.67)	PRORATION

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | **APPROVED BY TAX COLLECTOR** | **REPORTED TO CLAIMS**

PAY TO:		***BILL No & AMOUNT TO REFUND***		***REASON***
SPIERS, WILLIAM R		16-MV-800692	($73.00)	PRORATION
TRIMARCHI, RICARDO		16-MV-413819	($63.66)	OVERPAYMENT
VW CREDIT LEASING LTD		16-MV-370156	($425.66)	PRORATION
VW CREDIT LEASING LTD		15-MV-366031	($262.65)	PRORATION & ABATEMENT
	($786.37)	16-MV-370036	($523.72)	PRORATION & ABATEMENT
VW CREDIT LEASING LTD		15-MV-365837	($722.91)	ABATEMENT
VW CREDIT LEASING LTD		16-MV-370173	($184.84)	PRORATION
VW CREDIT LEASING LTD		16-MV-370304	($315.64)	PRORATION
CITIMORTGAGE, INC ADD: 15 RICHMOND HILL RD 5-76B-111-0		16-RE-111495	($3,342.11)	OVERPAYMENT/DUP.PYMT
CORELOGIC TAX SERVICE ADD: 25 HERON RD #17 3-22-7-17		16-RE-101670	($149.76)	OVERPAYMENT / DUP PYMT
CORELOGIC TAX SERVICE ADD: 370 ROWAYTON AVE 6-28C-4-0		16-RE-103227	($9,557.92)	OVERPAYMENT / DUP PYMT

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE **APPROVED BY TAX COLLECTOR** **REPORTED TO CLAIMS**

PAY TO:	*BILL No & AMOUNT TO REFUND*	*REASON*
CORELOGIC TAX SERVICE ADD: 401 ROWAYTON AVE 5-79-8-0	16-RE-121854 ($4,043.17)	OVERPAYMENT / DUP PYMT
CORELOGIC TAX SERVICE ADD: 31 MOREHOUSE 5-63-189-0	16-RE-128734 ($7,580.64)	OVERPAYMENT / DUP.PYMT
CORELOGIC TAX SERVICE ADD: 2 WEST LAKE CT 5-61-124-0	16-RE-117261 ($5,379.41)	OVERPAYMENT / DUP PYMT
CORELOGIC TAX SERVICE ADD: 57 ROWAYTON WOODS DR #79 5-80-200-5/79	16-RE-102594 ($2,322.31)	OVERPAYMENT / DUP PYMT
CORELOGIC TAX SERVICE ADD: 11 HAWKINS AVE UNIT 1A 3-62-1-1A	16-RE-100944 ($5,448.87)	OVERPAYMENT / DUP PYMT

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE		APPROVED BY TAX COLLECTOR		REPORTED TO CLAIMS
PAY TO:		***BILL No & AMOUNT TO REFUND***		***REASON***
CORELOGIC TAX SERVICE ADD: 151 HIGHLAND AVE 6-20B-1-0		16-RE-106048	($6,231.65)	OVERPAYMENT / DUP PYMT
CORELOGIC TX SERVICE ADD: 201 SILVER CREEK LANE 5-43-43-201		16-RE-121235	($5,213.84)	OVERPAYMENT / DUP PYMT
CORELOGIC TAX SERVICE ADD: 244 EAST ROCKS RD 5-24-3-0		16-RE-115560	($5,511.52)	OVERPAYMENT / DUP PYMT
CORELOGIC TAX SERVICE ADD: 41 CEDAR CREST PLACE 5-64-236-0		15-RE-123917	($3,698.05)	OVERPAYMENT / DUP PYMT
	($7,433.19)	16-RE-125773	($3,735.14)	OVERPAYMENT / DUP PYMT
CORELOGIC TAX SERVICE ADD: 18 LEDGE RD 6-32B-28-0		16-RE-116437	($5,865.07)	OVERPAYMENT / DUP PYMT

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE		APPROVED BY TAX COLLECTOR	REPORTED TO CLAIMS
PAY TO:		***BILL No & AMOUNT TO REFUND***	***REASON***
CORELOGIC TAX SERVICE ADD: 13-CAROL DRIVE 5-1-66-0		16-RE-102014 ($4,078.94)	OVERPAYMENT / DUP PYMT
FIRST COUNTY BANK ADD: 300 FLAX HILL RD UNIT 13B 5-77-110-13B		16-RE-120860 ($2,763.99)	OVERPAYMENT / DUP PYMT
GIDDIENS JOHN W SR LIVING TRUST, GIDDIENS JOHN W SR TRUSTEE $ GREEN MARY LILIANA RE: 39 HARBOR AVE 1-22-23-0		14-RE-110321 ($2,624.00)	REVISED SEWER USE FEE
		15-RE-110391 ($2,565.00)	REVISED SEWER USE FEE
	($7,740.00)	16-RE-110431 ($2,551.00)	REVISED SEWER USE FEE
PATRIOT BANK ADD: 5 MOTT AVE 1-26-29-0		16-RE-109408 ($6761.91)	PAID IN ERROR

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE	APPROVED BY TAX COLLECTOR	REPORTED TO CLAIMS
PAY TO:	***BILL No & AMOUNT TO REFUND***	***REASON***
WELLS FARGO REAL ESTATE TAX SERVICE ADD: 33 ½ CENTER AVE 1-90-22-0	16-RE-100536 ($3,266.85)	OVERPAYMENT / DUP PYMT

SPECIAL

SUNTRUST MORTGAGE, INC ADD: 24 HIGHLAND AVE 6-16-2-0	16-RE-103290 ($11,010.96)	OVERPAYMENT / DUP.PYMT

NISSAN INFINITI LT

BILL #	PLATE #	VIN#	AMOUNT
16-347734	7AHPD9	1N4AL3AP6EC186972	$ 240.62
16-347946	9AUES1	JN1AR5EF8GM290157	$ 687.09
16-348050	1AKWX6	1N4AL3AP1EN388977	$ 65.61
16-348262	1AHJE3	3N1AB7AP1EY235669	$ 131.12
16-348351	9AEEX7	5N1AT2MVXEC762587	$ 213.74
16-348385	4AKVD6	1N4AL3AP2EC280380	$ 109.41
16-373426	515ZBR	JN8AS5MVXCW39164ξ	$ 172.96
TOTAL			$ 1,620.55

TAX COLLECTOR'S REPORT
APRIL 2018

FISCAL YEAR 2017-2018 (2016 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 17 - APR 18	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$18,742,512.33	$17,410,239.37	92.89%	$18,420,780.54	($321,731.79)	94.51%
AUTOMOBILE-SUPPLEMENTAL	$3,260,045.73	$2,853,201.71	87.52%	$3,246,414.44	($13,631.29)	87.89%
PERSONAL PROPERTY	$20,774,746.28	$20,378,326.48	98.09%	$21,004,357.94	$229,611.66	97.02%
REAL ESTATE	$269,517,650.26	$267,015,687.04	99.07%	$268,742,190.66	($775,459.60)	99.36%
TOTAL TAX	**$312,294,954.60**	**$307,657,454.60**	**98.52%**	**$311,413,743.58**	**($881,211.02)**	**98.79%**
SEWER USE	$15,371,652.00	$15,282,731.89	99.42%	$15,494,610.00	$122,958.00	98.63%
IPP FEE	$204,250.00	$186,766.34	91.44%	$214,750.00	$10,500.00	86.97%
FISCAL YEAR 2016-2017 (2015 GRAND LIST)	**ORIGINAL LEVY**	**JUN 16 - APR 17**				
AUTOMOBILE-REGULAR	$17,749,640.53	$16,580,020.11	93.41%	$17,592,427.34	($157,213.19)	94.25%
AUTOMOBILE-SUPPLEMENTAL	$3,315,742.19	$2,836,717.06	85.55%	$3,245,870.03	($69,872.16)	87.39%
PERSONAL PROPERTY	$19,959,243.96	$19,524,013.82	97.82%	$19,974,884.10	$15,640.14	97.74%
REAL ESTATE	$265,387,336.38	$262,133,352.62	98.77%	$264,767,186.77	($620,149.61)	99.01%
TOTAL TAX	**$306,411,963.06**	**$301,074,103.61**	**98.26%**	**$305,580,368.24**	**($831,594.82)**	**98.53%**
SEWER USE	$15,359,855.00	$15,107,722.36	98.36%	$15,337,115.63	($22,739.37)	98.50%
IPP FEE	$212,250.00	$190,424.19	89.72%	$211,750.00	($500.00)	89.93%
TAX DIFFERENCE 2016 G.L. vs. 2015 G.L. INCREASE/(DECREASE)	$5,882,991.54	$6,583,350.99	0.26%	$5,833,375.34	($49,616.20)	0.27%
SEWER DIFFERENCE 2016 G.L. vs. 2015 G.L. INCREASE/(DECREASE)	$11,797.00	$175,009.53	1.06%	$157,494.37	$145,697.37	0.13%
IPP DIFFERENCE 2016 G.L. vs. 2015 G.L. INCREASE/(DECREASE)	($8,000.00)	($3,657.85)	1.72%	$3,000.00	$11,000.00	-2.96%

BACK TAXES COLLECTED	FISCAL YR 2017-2018 (JUL 17 - APR 18)	FISCAL YR 2016-2017 (JUL 16 - APR 17)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$2,337,281.43	$2,369,287.84	($32,006.41)
PRIOR SEWER USE FEE	$25,151.86	$63,836.38	($38,684.52)
PRIOR IPP FEE	$9,386.37	$17,012.10	($7,625.73)
TOTAL PRIOR TAX, SEWER & IPP	**$2,371,819.66**	**$2,450,136.32**	**($78,316.66)**
CURRENT INTEREST	$670,075.08	$698,132.85	($28,057.77)
PRIOR INTEREST	$741,761.40	$726,918.90	$14,842.50
SEWER USE FEE INTEREST	$71,168.51	$59,728.89	$11,439.62
IPP FEE INTEREST	$5,445.62	$7,449.64	($2,004.02)
TOTAL INTEREST COLLECTED	**$1,488,450.61**	**$1,492,230.28**	**($3,779.67)**
PRIOR LIEN FEE	$13,124.08	$20,280.64	($7,156.56)
CURRENT LIEN FEE	$5,646.54	$4,585.09	$1,061.45
TOTAL LIEN FEE COLLECTED	**$18,770.62**	**$24,865.73**	**($6,095.11)**
MISC FEES COLLECTED**	**$148,003.80**	**$180,006.56**	**($32,002.76)**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$4,027,044.69**	**$4,147,238.89**	**($120,194.20)**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION
** PRIOR & CURRENT FISCAL YEAR INCLUDES TAX SALE AND TITLE SEARCH FEES PROCESSED THRU MUNIS

To: **Members of the Finance Committee**

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

Date: **May 3, 2018**

Subj: **Replacement of City's Storage Area Network (SAN) System.**

A storage area network, or SAN, can be thought of as a separate network of storage devices physically removed from, but still connected to, a network. SANs evolved from the concept of taking storage devices, and therefore storage traffic, off the LAN and creating a separate, back-end network designed specifically for data. SANs represent the evolution of data storage technology to this point.

A SAN provides modular scalability, high-availability, increased fault tolerance, and centralized storage management. The technical methodologies that the SAN introduces make it possible for the City to move, have the storage, speed and reliability to continue adding upgrades and enhancements to GIS, Town Clerk, email, business continuity and security applications.

City IT identified this project as a priority in its 2016/2017 capital budget development and the project was approved and funded at a not to exceed $75,000.

In March of 2018, the City released Request for Bids # 3819 for the supply of a replacement Storage Area Network (SAN).

Four authorized reseller firms responded to the Request. The ITT Committee unanimously approved the purchase of the replacement SAN. The SAN chosen is a Tegile T4200A from vendor Connection for a price of $57,168.46 including 5 year Premium Support and installation.

The specific action requested is:

> Authorize the Purchasing Agent to issue purchase orders to Connection for the supply of a Storage Area Network per response to Bid Project # 3819 for an amount not to exceed $57,168.46, accounts 09170600-5777-C0375.
>
> And forward such authorizations onto the Common Council for further action.

City of Norwalk

Information Technology Department
125 East Ave., Rm203
Norwalk, CT 06850
Phone: 203-854-7714 Fax:203-854-7803

ITT Request Form

Storage Area Network replacement for Fire HQ (City, Health, DPW, Fire)

Request Number: SAN-1-CH Modification Number : 0 Date of Request: 06-Dec-17

FUNDED IN CURRENT CAPITAL OR EXPENSE BUDGET: YES **CONSISTENT WITH CITY TECHNOLOGY PLAN:** Yes

BUDGET ACCOUNT: 09170600-5777-C0375

VENDOR DATA

Per response to RFB # 3819, dated March 2018

Connection

732 Milford Road, Merrimack NH 03054

800-800-0019 x 7500 **Tony Forno**

PRICING INFORMATION

QTY.	DESCRIPTION	MAKE	MODEL	PRICE/UNIT	EXT PRICE
1	Tegile T4200A SAN			$40,459.52	$40,459.52
1	5 years permier support	24 X 7 onsite 4 hr response		$14,023.64	$14,023.64
1	Installation			$2,685.30	$2,685.30
					$0.00
					$0.00
				Shipping	
				Total Price	$57,168.46

Date Presented: 06-Dec-17 **Date Approved:** 06-Dec-17

PROJECT SAN CH **ITT Signature:** signature on file

RESOLUTION MAKING APPROPRIATIONS FOR VARIOUS PUBLIC IMPROVEMENTS AGGREGATING $83,793,000 FOR THE 2018-2019 CAPITAL BUDGET AND AUTHORIZING THE ISSUANCE OF $83,793,000 GENERAL OBLIGATION BONDS OF THE CITY TO MEET CERTAIN APPROPRIATIONS IN THE 2018-2019 CAPITAL BUDGET.

RESOLVED:

Section 1. Appropriations aggregating $83,793,000 are hereby made by the City of Norwalk, Connecticut (the "City") for each subtotal set forth opposite the City's departments and entities (herein collectively "Departments") attached hereto as Exhibit A. Each Departmental subtotal shall constitute an appropriation to meet the estimated costs of the projects or purposes (the "Projects") specified for each Department, respectively, as attached on Exhibit A.

Section 2. To meet such portion of the appropriation for each Department not funded from other sources, a maximum of $83,790,000 bonds of the City are hereby authorized to be issued to fund the Projects in the amounts set forth on Exhibit B attached hereto.

Section 3. Said bonds may be issued and sold, subject to final approval by the Committee (as defined and described below) in one or more series as determined by the Director of Finance in an amount necessary to meet the City's share of the cost of the Projects determined after considering the estimated amount of State and Federal grants-in-aid of the Projects, or the actual amounts thereof if this be ascertainable, and the anticipated times of the receipt of the proceeds thereof, provided that the total amount of bonds to be issued shall not be less than an amount which will provide funds sufficient with other funds available for such purpose to pay the principal of and the interest on all temporary borrowings in anticipation of the receipt of the proceeds of said bonds outstanding at the time of the issuance thereof, and to pay for the administrative, financing, legal and other costs of issuance of such bonds. Subject to final approval by the Committee, the bonds of each series shall mature not later than the maximum maturity permitted by the General Statutes of Connecticut, as amended from time to time (the "Connecticut General Statutes"), and may be issued subject to earlier redemption by the City. The bonds of each series shall be in the denomination of $1,000 or a whole multiple thereof, be issued in fully registered form, be executed in the name and on behalf of the City by the manual or facsimile signatures of the Mayor, Comptroller and the Director of Finance, bear the City seal or a facsimile thereof, be payable at a bank or trust company designated by the Director of Finance, be certified by such bank or trust company, which bank or trust company may also be designated as the registrar and transfer agent, and be approved as to their legality by Pullman & Comley, LLC, Attorneys at Law. The bonds shall be general obligations of the City and each of the bonds shall recite that every requirement of law relating to its issue has been duly complied with, that such bond is within every debt and other limit prescribed by law, and that the full faith and credit of the City are pledged to the payment of the principal thereof and the interest thereon. The Common Council hereby delegates to the Mayor and the Director of Finance, subject to the final 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 number of series to be issued, the principal amount of the bonds of each series to be issued, the annual installments of principal, redemption provisions, if any, and other terms, details and particulars of such bonds including the rate or rates of interest payable thereon and the terms of any purchase agreement executed in connection with the sale of the bonds in a negotiated underwriting.

Section 4. Said bonds shall be sold by the Mayor and Director of Finance in a competitive offering or by negotiation, in their discretion. If sold in a competitive offering, the bonds shall be sold at not less than par and accrued interest on the basis of the lowest net or true interest cost to the City. If the bonds are sold by negotiation, the purchase agreement shall be signed by the Mayor and the Finance Director, subject to the final approval by the Committee. The Mayor and the Director of Finance are authorized to prepare and distribute preliminary and final Official Statements of the City for use in connection with the offering and sale of any bonds.

Section 5. The Mayor and the Director of Finance are authorized to make temporary borrowings in anticipation of the receipt of the proceeds of said bonds. Notes evidencing such borrowings shall be in such denominations, bear interest at such rate or rates and be payable at such time or times as shall be determined by the Mayor and the Director of Finance, be executed in the name of the City by the manual or facsimile signatures of the Mayor and the Director of Finance, have the City seal or a facsimile thereof affixed, be certified by a bank or trust company designated by the Director of Finance, and be approved as to their legality by Pullman & Comley, LLC as bond counsel. Such notes shall be issued with maturity dates which comply with the provisions of the Connecticut General Statutes governing the issuance of such notes, as the same may be amended from time to time. The notes shall be general obligations of the City and each of the notes shall recite that every requirement of law relating to its issue has been duly complied with, that such note is within every debt and other limit prescribed by law, and that the full faith and credit of the City are pledged to the payment of the principal thereof and the interest thereon. The net interest cost on such notes, including renewals thereof, and the expense of preparing, issuing and marketing them, to the extent paid from the proceeds of such renewals or said bonds, shall be included as a cost of the capital improvements for the financing of which said notes were issued. Upon the sale of the bonds, the proceeds thereof, to the extent required, shall be applied forthwith to the payment of the principal of and the interest on any such notes then outstanding or shall be deposited with a bank or trust company in trust for such purpose.

Section 6. In connection with the issuance of any bonds or notes authorized herein, the City may exercise any power delegated to municipalities pursuant to Section 7-370b, as may be approved and executed by the Mayor and the Director of Finance, including the authority to enter into agreements moderating interest rate fluctuation, provided any such agreement or exercise of authority shall be subject to final approval by the Committee.

Section 7. To meet any portion of the costs of such projects determined by the State of Connecticut Department of Energy and Environmental Protection to be eligible for funding under Section 22a-475 et seq. of the Connecticut General Statutes, as the same may be amended from time to time (the "Clean Water Fund Program"), the City is authorized and may issue interim funding obligations in anticipation of project loan obligations and project loan obligations ("Clean Water Fund Obligations") in such denominations as the Mayor and Director of Finance shall determine. The Mayor and Director of Finance are hereby authorized to determine the amount, date, maturity, interest rate, form and other details and particulars of such Clean Water Fund Obligations, subject to the provisions of the Clean Water Fund Program, and the Mayor, Director of Finance and Treasurer are authorized to execute and deliver the same. Said Clean Water Fund Obligations shall be secured as to both principal and interest by (i) a pledge of revenues to be derived from sewage system use and/or connection charges, benefit assessments, or both, (ii) the full faith and credit of the City, or (iii) any combination of (i) and (ii) above. The Mayor is hereby authorized to execute and deliver to the State in the name of and on behalf of the City Project Loan and Project Grant Agreements under the Clean Water Fund Program.

Section 8. Any appropriation, or portion thereof, not required, in the determination of the Common Council, for any Department set forth in Section 1, may be transferred by resolution of the Common Council to any other Department of the City.

Section 9. The City hereby expresses its official intent pursuant to §1.150-2 of the Federal Income Tax Regulations, Title 26 (the "Regulations"), to reimburse expenditures paid sixty days prior to and any time after the date of passage of this resolution in the maximum amount and for the Projects with the proceeds of bonds, notes, or other obligations ("Tax Exempt Obligations") authorized to be issued by the City. The Tax Exempt Obligations shall be issued to reimburse such expenditures not later than 18 months after the later of the date of the expenditure or the substantial completion of the Projects, or such later date the Regulations may authorize. The City hereby certifies that the intention to reimburse as expressed herein is based upon its reasonable expectations as of this date. The Director of Finance or his designee is authorized to pay project expenses in accordance herewith pending the issuance of Tax Exempt Obligations. The Director of Finance is authorized to amend such expression of official intent to bind the City pursuant to such changes he deems necessary or advisable to maintain the continued exemption from federal income taxation of interest on the Tax Exempt Obligations.

Section 10. The Mayor and Director of Finance are hereby authorized, on behalf of the City, to enter into agreements or otherwise covenant for the benefit of bondholders to provide information on an annual or other periodic basis to the Municipal Securities Rulemaking Board (the "MSRB") and to provide notices to the MSRB of material events as enumerated in Securities and Exchange Commission Exchange Act Rule 15c2-12, as amended, as may be necessary, appropriate or desirable to effect the sale of the bonds and notes authorized by this resolution. Any agreements or representations to provide information to the MSRB made prior hereto are hereby confirmed, ratified and approved.

Section 11. The Mayor and Director of Finance are hereby authorized, on behalf of the City, to enter into any other agreements, instruments, documents and certificates, including tax and investment agreements, for the consummation of the transactions contemplated by this resolution. The Mayor is hereby authorized, on behalf of the City, to apply for and accept any and all Federal and State loans and/or grants-in-aid of the Projects, to expend said funds in accordance with the terms hereof, and in connection therewith to contract in the name of the City with engineers, contractors and others.

EXHIBIT A			
2018-2019 CAPITAL BUDGET APPROPRIATION			
		Amount	**Subtotal**
Capital Budget 2018-19			
COMBINED DISPATCH			
	Replacement of Portable Radios	1,500,000	
SUBTOTAL - COMBINED DISPATCH			1,500,000
FIRE DEPARTMENT			
	Firetruck Intercom w/Headsets	10,000	
	Building Repairs Various Stations	35,000	
SUBTOTAL - FIRE DEPARTMENT			45,000
PUBLIC WORKS			
	Pavement Markings	50,000	
	James Street Bridge Over Silvermine	150,000	
	Structural Inspections & Repairs	35,000	
	Fleet Replacement	620,000	
	Pavement Management Program	5,000,000	
	Sidewalks & Curbing - Citywide	1,172,000	
	General Drainage	250,000	
	City Hall Repairs & Improvements	345,000	
	Various City Buildings - General Capital	50,000	
	Public Works Center	55,000	
	Energy Conservation Various Locations	25,000	
	Ben Franklin	190,000	
	Tree Planting General	10,000	
	East Avenue Reconstruction	1,000,000	
SUBTOTAL - PUBLIC WORKS			8,952,000
PARKING AUTHORITY			
	Parking Facilities	717,000	
	Revenue Control Equipment	295,000	
SUBTOTAL - PARKING AUTHORITY			1,012,000

EXHIBIT A			
2018-2019 CAPITAL BUDGET APPROPRIATION			
		Amount	**Subtotal**
WATER POLLUTION CONTROL AUTHORITY			
	Collection System Rehabilitation	5,000,000	
	Pump Station Upgrade	4,000,000	
	SCADA and I&C Systems	100,000	
SUBTOTAL - WPCA			9,100,000
BOARD OF EDUCATION			
	Columbus School	20,762,000	
	Jefferson School	23,902,000	
	Facilities Master Plan Implementation	12,815,000	
	Curriculum Materials & Textbooks	150,000	
	District Technology	1,000,000	
	Capital Repairs and Replacements	200,000	
	District Paving & Concrete	225,000	
	NHS Band Uniforms	94,000	
	Energy Conservation Program	110,000	
	District Vehicles	100,000	
SUBTOTAL - BOARD OF ED.			59,358,000
RECREATION & PARKS			
	Vehicles	283,000	
	Basketball & Tennis Courts	170,000	
	School & Park Playgrounds	150,000	
	Calf Pasture Beach	85,000	
	Paving Sidewalks Projects	25,000	
	Testa Field Turf Replacement	542,000	
	Backstop & Fencing Improvements	50,000	
	Tree Planting	50,000	
	Park Garage	92,000	
	West Rocks Soccer Complex	80,000	

EXHIBIT A			
2018-2019 CAPITAL BUDGET APPROPRIATION			
		Amount	**Subtotal**
	Veterans Memorial Park	83,000	
	Open Space Fund	50,000	
	Nathan Hale Fountain	45,000	
SUBTOTAL - REC. AND PARKS			1,705,000
LIBRARY			
	Professional Painting	18,000	
	Norwalk History Room Equipment	10,000	
	Norwalk Newspaper Digitization	20,000	
SUBTOTAL - LIBRARY			48,000
HISTORICAL COMMISSION			
	Lockwood House ADA Access	375,000	
	Smith Street Buildings	100,000	
	ADA Access Mill Hill	30,000	
	L-M Mansion Roof Repair	75,000	
	LWPA Murals	50,000	
	Museum Collection Archive	10,000	
	L-M Mansion Code & Repairs	85,000	
SUBTOTAL - HISTORICAL COMM.			725,000
REDEVELOPMENT AGENCY			
	Wall Street Improvements	500,000	
	Affordable Housing	250,000	
SUBTOTAL - REDEV. AGENCY			750,000
INFORMATION TECHNOLOGY			
	Citywide IT Projects	453,000	
SUBTOTAL - IT			453,000

EXHIBIT A			
2018-2019 CAPITAL BUDGET APPROPRIATION			
		Amount	**Subtotal**
HEALTH			
	Oil Prover	33,000	
	Building Upgrades and Improvements	16,000	
	Health Department Technology Upgrades	26,000	
SUBTOTAL - HEALTH			75,000
HUMAN RELATIONS AND FAIR RENT			
	ADA Compliance	30,000	
SUBTOTAL - HR & FAIR RENT			30,000
PLANNING & ZONING			
	P & Z Office Upgrades	40,000	
SUBTOTAL - PLANNING & ZONING			40,000
Subtotal Capital Budget 2018-19			$ 83,793,000

EXHIBIT A			
2018-2019 CAPITAL BUDGET BONDING			
		Amount	**Subtotal**
Capital Budget 2018-19			
COMBINED DISPATCH			
	Replacement of Portable Radios	1,500,000	
SUBTOTAL - COMBINED DISPATCH			1,500,000
FIRE DEPARTMENT			
	Firetruck Intercom w/Headsets	10,000	
	Building Repairs Various Stations	35,000	
SUBTOTAL - FIRE DEPARTMENT			45,000
PUBLIC WORKS			
	Pavement Markings	50,000	
	James Street Bridge Over Silvermine	150,000	
	Structural Inspections & Repairs	35,000	
	Fleet Replacement	620,000	
	Pavement Management Program	5,000,000	
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	Tree Planting General	10,000	
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SUBTOTAL - PUBLIC WORKS			8,952,000
PARKING AUTHORITY			
	Parking Facilities	717,000	
	Revenue Control Equipment	295,000	
SUBTOTAL - PARKING AUTHORITY			1,012,000

EXHIBIT A			
2018-2019 CAPITAL BUDGET BONDING			
		Amount	**Subtotal**
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	Collection System Rehabilitation	5,000,000	
	Pump Station Upgrade	4,000,000	
	SCADA and I&C Systems	100,000	
SUBTOTAL - WPCA			9,100,000
BOARD OF EDUCATION			
	Columbus School	20,762,000	
	Jefferson School	23,902,000	
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	District Paving & Concrete	225,000	
	NHS Band Uniforms	94,000	
	Energy Conservation Program	110,000	
	District Vehicles	100,000	
SUBTOTAL - BOARD OF ED.			59,358,000
RECREATION & PARKS			
	Vehicles	283,000	
	Basketball & Tennis Courts	170,000	
	School & Park Playgrounds	150,000	
	Calf Pasture Beach	85,000	
	Paving Sidewalks Projects	25,000	
	Testa Field Turf Replacement	542,000	
	Backstop & Fencing Improvements	50,000	
	Tree Planting	50,000	
	Park Garage	92,000	
	West Rocks Soccer Complex	80,000	

EXHIBIT A			
2018-2019 CAPITAL BUDGET BONDING			
		Amount	**Subtotal**
	Veterans Memorial Park	83,000	
	Open Space Fund	50,000	
	Nathan Hale Fountain	45,000	
SUBTOTAL - REC. AND PARKS			1,705,000
LIBRARY			
	Professional Painting	18,000	
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	Norwalk Newspaper Digitization	20,000	
SUBTOTAL - LIBRARY			48,000
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	Lockwood House ADA Access	375,000	
	Smith Street Buildings	100,000	
	ADA Access Mill Hill	30,000	
	L-M Mansion Roof Repair	75,000	
	LWPA Murals	50,000	
	Museum Collection Archive	10,000	
	L-M Mansion Code & Repairs	85,000	
SUBTOTAL - HISTORICAL COMM.			725,000
REDEVELOPMENT AGENCY			
	Wall Street Improvements	500,000	
	Affordable Housing	250,000	
SUBTOTAL - REDEV. AGENCY			750,000
INFORMATION TECHNOLOGY			
	Citywide IT Projects	453,000	
SUBTOTAL - IT			453,000

EXHIBIT A			
2018-2019 CAPITAL BUDGET BONDING			
		Amount	**Subtotal**
HEALTH			
	Oil Prover	33,000	
	Building Upgrades and Improvements	16,000	
	Health Department Technology Upgrades	26,000	
SUBTOTAL - HEALTH			75,000
HUMAN RELATIONS AND FAIR RENT			
	ADA Compliance	30,000	
SUBTOTAL - HR & FAIR RENT			30,000
PLANNING & ZONING			
	P & Z Office Upgrades	40,000	
SUBTOTAL - PLANNING & ZONING			40,000
Subtotal Capital Budget 2018-19			$ 83,793,000

NORWALK
The Sound of Connecticut

CITY OF NORWALK
Office of the Mayor
P: 203-854-7701 / F: 203-854-7939
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

MEMORANDUM

DATE: May 4, 2018

TO: The Members of the Board of Estimate & Taxation
The Members of the Planning Commission
The Members of the Common Council

FROM: Harry Rilling, Mayor Harry W. Rilling

RE: Board of Education Special Capital Appropriation for Facilities Improvements

---

Attached is a request from the Board of Education for $12.6 million of supplemental appropriations for three projects and an appropriation reduction of $12.6 million from one project. The Board of Education has requested $5.0 million of additional funding for an expanded scope of the projects to be completed in its facilities master plan for Norwalk High School, along with additional requests of $4.0 million and $3.6 million for projected shortfalls in funding for the Ponus Ridge and Ely site schools, respectively. Also requested is a reduction of $12.6 million in appropriations for the Jefferson School due to an anticipated delay of this project.

The Director of Finance and the Board of Education have provided additional information regarding funding for these projects in the attached documents.

ACTION REQUESTED:

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

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

CITY OF NORWALK, DEPARTMENT OF FINANCE
Office of the Director
P: 203-854-7870 / F: 203-854-7848
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

MEMORANDUM

DATE: May 4, 2018

TO: Harry Rilling, Mayor
The Members of the Board of Estimate & Taxation
The Members of the Planning Commission
The Members of the Common Council

FROM: Robert Barron, Director of Finance

RE: Board of Education Special Capital Appropriation for Facilities Improvements

---

Attached is a request from the Board of Education for $12.6 million of supplemental appropriations for three projects and an appropriation reduction of $12.6 million from one project, as follows:

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

APPROPRIATION REDUCTION REQUEST
- $12.6 million reduction to the appropriation for Jefferson School

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

ACTION REQUESTED:

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

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

Rilling, Harry

Subject: FW: BOE Capital Request
Attachments: 2018 05 01 Letter To Mayor.docx

From: Mike Barbis [mailto:barbism@norwalkps.org]
Sent: Wednesday, May 02, 2018 1:51 PM
To: King, Laoise; Rilling, Harry
Cc: Hamilton, T; Perrottelli, Maura; Adamowski, Steven
Subject: BOE Capital Request

Please see attached

Mike Barbis
Chair, Norwalk Board of Education
Chair, Facilities Committee
Member, Finance, Policy and Negotiation Committees
Representing District E
203-838-7887 Land
203-434-6577 Cell

NORWALK
Public Schools

NORWALK BOARD OF EDUCATION
board@norwalkps.org
P: (203) 854-4081/ F: (203) 838-3299
125 East Avenue, PO Box 6001
Norwalk, CT 06852-6001

May 1, 2018

Mayor Harry W. Rilling
City of Norwalk
125 East Avenue
Norwalk, CT 06851

Dear Mayor Rilling,

As Chair of the Board of Education as well as Chair of the BOE's Facilities Committee, please see our recommended requests as follows:

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

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

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

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

Please let me know if you have any questions.

Sincerely,

Michael Barbis
Board of Education Chair

March 2018 Financial Commentary

Balance Sheet
Cash is higher than the prior year by $19k offset by higher Accounts Payable and accrued expenses of $32k, bank loan of $80k and unpaid Bond principal of $79k. This leaves us at a net deficit cash position of $172k.

March Month vs Prior Year Month
Total Revenue is higher than the prior year month by $11k driven by green fees / memberships $17k, offset by no restaurant revenue $6k.

Personnel and employee benefits expenses are $4k higher compared to prior year month due to a receipt mis-posted last year of $9k which reduced Unemployment tax in March 2017. That was corrected in April 2018 so just a timing issue. Otherwise, salaries are down compared to prior year month by nearly $4k.

Administrative expenses are up nearly $3k over prior year month due to higher legal and utilities expense related to the restaurant and higher interest costs due to increased LOC borrowings (also directly related to the restaurant). Those costs were offset by less advertising and office expense.

Park Maintenance is $9k higher than prior year month due to poor weather in 2017 which delayed the opening of the course and the related grounds costs. Just a timing issue.

Cart Expenses are $1k lower.

Operating Income is $3k lower than the prior year month attributable to favorable revenue of $11k and unfavorable expenses of $14k.

March YTD vs Prior YTD
Total Revenue is higher by $82k year over year for the nine month period.

Personnel and employee benefits expenses are higher by $25k over the prior year. Management salaries decreased $3k, Operations salaries increased $3k, and Course salaries increased $13k. Unemployment tax has a timing issue which will correct next month due to an entry in March 2017 but this is causing an overage of $10k for March 2018.

Administrative expenses are $31k higher than the prior year driven by bad debt and legal expenses, offset by lower office expenses.

Park Maintenance is flat.

Cart expenses are higher by 27k due to the current costs of the new cart and GolfBoard fleet offset by lower maintenance needed.

Operating Income is lower than the prior year by $1k due to favorable revenue of $82k offset by unfavorable expenses of $84k.

Budget Comparison YTD
The YTD Revenue is below budget by $8k driven by many factors including membership ID's, tournaments and restaurant rent, offset by higher greens fees of $21k.

Personnel and employee benefits expenses are $12k below budget due to lower than expected health insurance costs, as well as seasonal and office salary.

Administrative expenses are $18k over budget driven mostly by Bad Debt on the restaurant revenue which was not budgeted for.

Sales & Operations are under budget by $4k.

Park Maintenance is under budget by $2k.

Cart Expenses are $25k over budget.

Operating Income is $33k lower than the budget for the nine month period. Unfavorable revenue of $8k and unfavorable expenses of $25k.

OAK HILLS SALES ANALYSIS MARCH 2018

Description	Mar-18	Mar-17	Inc/(Dec)	YTD FY18	YTD FY17	Inc/(Dec)
Revenue Rounds	552	200	176.0%	22,105	20,948	5.5%
Barter Rounds	58	32	81.3%	1,555	1,408	10.4%
Sub Total	610	232	162.9%	23,660	22,356	5.8%
Comp Rounds	0	0	0.0%	479	422	13.5%
Total All Rounds	610	232	162.9%	24,139	22,778	6.0%
Total Carts	107	11	872.7%	13,827	12,560	10.1%
Total Boards	0	0	0.0%	547	121	352.1%
Total Golf ID Cards	209	121	72.7%	869	1,081	-19.6%
Total Gift Cards	9	7	28.6%	267	255	4.7%
Total $ Revenue Rounds	$13,646	$3,777	261.3%	$637,881	$589,832	8.1%
Total Carts $	$1,746	$187	833.8%	$211,454	$188,882	12.0%
Total Board $	$0	$0	0.0%	$10,538	$2,395	340.0%
Total Golf ID Cards $	$15,305	$8,620	77.6%	$64,710	$76,500	-15.4%
Total Gift Cards $	$1,012	$701	44.4%	$20,417	$19,237	6.1%
Rain Chks/Gift Cards Redeemed	-$498	-$32	1456.3%	-$15,609	-$12,807	21.9%
	$31,211	**$13,253**	**135.5%**	**$929,391**	**$864,039**	**7.6%**
$ Revenue/Revenue Round	**$24.72**	**$18.89**	30.9%	**$28.86**	**$28.16**	2.5%
Carts/Revenue Round	**19.4%**	**5.5%**	252.4%	**62.6%**	**60.0%**	4.3%
Cart $/Revenue Round	**$3.16**	**$0.94**	238.3%	**$9.57**	**$9.02**	6.1%
Cart $/Cart Round	**$16.32**	**$17.00**	-4.0%	**$15.29**	**$15.04**	1.7%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$19.26**	**$0.00**	0.0%
ID Card $/Card	**$73.23**	**$71.24**	2.8%	**$74.46**	**$70.77**	5.2%
Resident Adult 18 Rounds	222	65	241.5%	5,592	5,443	2.7%
Resident Senior 18 Rounds	60	33	81.8%	4,821	4,305	12.0%
Junior/Golf Team 18 Rounds	75	18	316.7%	701	551	27.2%
Golf League 18 Rounds	0	0	0.0%	132	0	0.0%
Employee 18 Rounds	2	2	0.0%	367	310	18.4%
Non Resident 18 Rounds	173	75	130.7%	7,670	7,836	-2.1%
Total 9 Hole Rounds	18	7	157.1%	2,012	2,477	-18.8%
Resident Adult 18 Rounds $	$5,308	$1,145	363.6%	$154,632	$142,874	8.2%
Resident Senior 18 Rounds $	$1,238	$424	192.0%	$108,202	$90,881	19.1%
Junior/Golf Team 18 Rounds $	$445	$302	47.4%	$11,663	$10,313	13.1%
Golf League 18 Rounds	$0	$0	0.0%	$2,622	$0	0.0%
Employee 18 Rounds $	$14	$10	40.0%	$3,147	$2,010	56.6%
Non Resident 18 Rounds $	$6,096	$1,801	238.5%	$268,664	$291,299	-7.8%
Total 9 Hole Rounds $	$481	$95	406.3%	$45,249	$52,455	-13.7%
SR NONRES DISC	8	8	0.0%	76	102	-25.5%
NONRES DISCOUNT	16	12	33.3%	87	91	-4.4%
FAMILY REG	3	2	50.0%	7	16	-56.3%
CITY/OWNER REG	4	0	0.0%	11	17	-35.3%
Total	31	22	40.9%	181	226	-19.9%
GolfNow Rounds	20	7	185.7%	1220	518	135.5%
GolfNow Dollars	$442	$121	265.0%	$36,210	$26,623	36.0%
Dollars/Round	$22.08	$17.29	27.7%	$29.68	$51.40	-42.3%

OAK HILLS SALES ANALYSIS MARCH 2018 CALENDAR

Description	Mar-18	Mar-17	Inc/(Dec)	YTD 2018	YTD 2017	Inc/(Dec)
Revenue Rounds	552	200	176.0%	974	750	29.9%
Barter Rounds	58	32	81.3%	91	45	102.2%
Sub Total	610	232	162.9%	1,065	795	34.0%
Comp Rounds	0	0	0.0%	0	0	#DIV/0!
Total All Rounds	610	232	162.9%	1,065	795	34.0%
Total Carts	107	11	872.7%	121	11	1000.0%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	209	121	72.7%	374	970	-61.4%
Total Gift Cards	9	7	28.6%	17	23	-26.1%
Total $ Revenue Rounds	$13,646	$3,777	261.3%	$18,726	$15,892	17.8%
Total Carts $	$1,746	$187	833.8%	$1,746	$187	833.8%
Total Board $	$0	$0	0.0%	$0	$0	0.0%
Total Golf ID Cards $	$15,305	$8,620	77.6%	$27,910	$67,965	-58.9%
Total Gift Cards $	$1,012	$701	44.4%	$1,680	$2,465	-31.8%
Rain Chks/Gift Cards Redeemed	-$498	-$32	1456.3%	-$669	-$177	278.0%
	$31,211	**$13,253**	**135.5%**	**$49,393**	**$86,332**	**-42.8%**
$ Revenue/Revenue Round	**$24.72**	**$18.89**	30.9%	**$19.23**	**$21.19**	-9.3%
Carts/Revenue Round	**19.4%**	**5.5%**	252.4%	**12.4%**	**1.5%**	747.0%
Cart $/Revenue Round	**$3.16**	**$0.94**	238.3%	**$1.79**	**$0.25**	619.0%
Cart $/Cart Round	**$16.32**	**$17.00**	-4.0%	**$14.43**	**$17.00**	-15.1%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$0.00**	0.0%
ID Card $/Card	**$73.23**	**$71.24**	2.8%	**$74.63**	**$70.07**	6.5%
Resident Adult 18 Rounds	222	65	241.5%	369	316	16.8%
Resident Senior 18 Rounds	60	33	81.8%	184	131	40.5%
Junior/Golf Team 18 Rounds	75	18	316.7%	80	30	166.7%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Empl 18 Rounds	2	2	0.0%	6	3	100.0%
Non Resident 18 Rounds	173	75	130.7%	309	196	57.7%
Total 9 Hole Rounds	18	7	157.1%	24	74	-67.6%
Resident Adult 18 Rounds $	$5,308	$1,145	363.6%	$7,089	$6,729	5.4%
Resident Senior 18 Rounds $	$1,238	$424	192.0%	$2,264	$1,806	25.4%
Junior/Golf Team 18 Rounds $	$487	$302	61.3%	$523	$497	5.2%
Empl 18 Rounds $	$14	$10	40.0%	$42	$15	180.0%
Non Resident 18 Rounds $	$6,160	$1,801	242.0%	$8,243	$5,367	53.6%
Total 9 Hole Rounds $	$481	$95	406.3%	$565	$1,478	-61.8%
SR NONRES DISC	8	8	0.0%	26	101	-74.3%
NONRES DISCOUNT	16	12	33.3%	34	91	-62.6%
FAMILY REG	3	2	50.0%	4	14	-71.4%
CITY/OWNER REG	4	0	0.0%	6	15	-60.0%
Total	31	22	40.9%	70	221	-68.3%
GolfNow Rounds	20	7	185.7%	42	7	500.0%
GolfNow Dollars	$442	$121	265.0%	$794	$121	556.2%
Dollars/Round	$22.08	$0.00	0.0%	$18.90	$17.29	9.4%

OAK HILLS PARK AUTHORITY
Balance Sheet FY18
As of March 31, 2018

	Total			
	As of Mar 31, 2018	As of Mar 31, 2017 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	29,942.87	24,137.37	5,805.50	24.05%
1022 NBT Payment Account	-7,872.05	-20,508.90	12,636.85	61.62%
1023 NBT Rent Escrow Sec Apt Right	1,351.00	1,351.00	0.00	0.00%
1050 Petty	1,400.00	400.00	1,000.00	250.00%
Total 1000 Cash	$ 24,821.82	$ 5,379.47	$ 19,442.35	361.42%
Total Bank Accounts	$ 24,821.82	$ 5,379.47	$ 19,442.35	361.42%
Accounts Receivable				
1201 Accounts Receivable	78,735.23	2,500.00	76,235.23	3049.41%
Total Accounts Receivable	$ 78,735.23	$ 2,500.00	$ 76,235.23	3049.41%
Other Current Assets				
1100 Inventory	96,513.32	104,434.77	-7,921.45	-7.59%
1203 Allowance for Bad Debts	-15,000.00	0.00	-15,000.00	-100.00%
1300 Prepaid Expenses	29,268.68	46,732.66	-17,463.98	-37.37%
Total Other Current Assets	$ 110,782.00	$ 151,167.43	-$ 40,385.43	-26.72%
Total Current Assets	$ 214,339.05	$ 159,046.90	$ 55,292.15	34.76%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	913,442.02	1,018,735.83	-105,293.81	-10.34%
1510 Accumulated Depreciation/Amort.	-3,168,654.23	-3,051,696.18	-116,958.05	-3.83%
1561 Park Improvements	1,735,612.87	1,721,835.42	13,777.45	0.80%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1570 Capital Projects In Progress	71,706.14	0.00	71,706.14	100.00%
Total 1500 Fixed Assets	$1,829,241.46	$1,966,009.73	-$136,768.27	-6.96%
Total Fixed Assets	$1,829,241.46	$1,966,009.73	-$136,768.27	-6.96%
TOTAL ASSETS	$2,043,580.51	$2,125,056.63	-$ 81,476.12	-3.83%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	118,279.61	21,966.71	96,312.90	438.45%
Total Accounts Payable	$ 118,279.61	$ 21,966.71	$ 96,312.90	438.45%
Other Current Liabilities				
2050 Accounts Payable-Tennis Revenue	0.00	810.00	-810.00	-100.00%
2051 Accounts Payable - OHMGA Revenue	5,440.00	0.00	5,440.00	100.00%
2100 Accrued Payroll	11,885.33	11,829.71	55.62	0.47%

2104 Accrued retirement contribution	152.14	-497.58	649.72	130.58%
2105 Accrued Vacation Pay	27,653.25	29,080.69	-1,427.44	-4.91%
2106 Accrued Sick Leave Pay	27,878.03	28,044.08	-166.05	-0.59%
2200 Accrued Expenses	26,519.68	91,028.30	-64,508.62	-70.87%
2210 Security Deposit-Entrance House				
2212 Security Dep - Apt 2 Right	1,350.00	1,350.00	0.00	0.00%
Total 2210 Security Deposit-Entrance House	**$ 1,350.00**	**$ 1,350.00**	**$ 0.00**	**0.00%**
2230 NBT Credit Line	170,000.00	90,000.00	80,000.00	88.89%
2250 Deferred Revenue	0.00	10,595.37	-10,595.37	-100.00%
2251 Tournament Deposits	0.00	1,800.00	-1,800.00	-100.00%
2254 Other Deferred	23,045.37	0.00	23,045.37	100.00%
Total 2250 Deferred Revenue	**$ 23,045.37**	**$ 12,395.37**	**$ 10,650.00**	**85.92%**
2400 Cart Sales Tax Due	104.28	11.00	93.28	848.00%
2500 Interest due City of Norwalk				
2501 Bond Due to City of Norwalk	30,605.15	33,785.24	-3,180.09	-9.41%
2503 150k Capital Debt	870.32	1,230.09	-359.77	-29.25%
2504 150k Operating Debt	1,118.97	1,741.59	-622.62	-35.75%
Total 2500 Interest due City of Norwalk	**$ 32,594.44**	**$ 36,756.92**	**-$ 4,162.48**	**-11.32%**
Total Other Current Liabilities	**$ 326,622.52**	**$ 300,808.49**	**$ 25,814.03**	**8.58%**
Total Current Liabilities	**$ 444,902.13**	**$ 322,775.20**	**$ 122,126.93**	**37.84%**
Long-Term Liabilities				
2701 Consolidated City Debt	2,034,195.80	2,034,195.80	0.00	0.00%
2730 Capital Debt (150k)	78,523.93	93,361.74	-14,837.81	-15.89%
2731 Operating Expense Debt (150k)	78,526.47	93,364.28	-14,837.81	-15.89%
2763 Wells Fargo Toro Utility	0.00	23,300.83	-23,300.83	-100.00%
2764 NBT Truck Loan	12,136.02	17,721.27	-5,585.25	-31.52%
2765 Deere Credit Inc. Progator Sprayer	15,770.67	25,104.25	-9,333.58	-37.18%
2766 Wells Fargo Eq Bandit Chipper	10,006.95	13,410.51	-3,403.56	-25.38%
2767 Deere Credit, Inc. Sweeper Vac	15,143.56	18,797.50	-3,653.94	-19.44%
2768 Deere Credit Inc. Greens Roller	11,587.51	14,290.09	-2,702.58	-18.91%
2769 Deere Credit, Inc. Gator	905.35	2,629.40	-1,724.05	-65.57%
2770 Deere Credit Inc. Hybrid Mower	15,093.66	22,794.16	-7,700.50	-33.78%
2771 Yard Card-Skid Mount	2,062.55	3,474.83	-1,412.28	-40.64%
2772 Wells Fargo 2017 Aera-Vator	4,224.78	5,186.10	-961.32	-18.54%
2773 DLL Finance Club Car CA550G Utility Cart	7,482.50	0.00	7,482.50	100.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	64,978.54	0.00	64,978.54	100.00%
Total Long-Term Liabilities	**$2,350,638.29**	**$2,367,630.76**	**-$ 16,992.47**	**-0.72%**
Total Liabilities	**$2,795,540.42**	**$2,690,405.96**	**$ 105,134.46**	**3.91%**
Equity				
3000 Fund Balance				
3010 Fund Balance - Beginning	-42,873.28	-42,873.28	0.00	0.00%
Total 3000 Fund Balance	**-$ 42,873.28**	**-$ 42,873.28**	**$ 0.00**	**0.00%**
3500 Reserves				
3550 Reserve for Contingencies	405,368.10	405,368.10	0.00	0.00%
Total 3500 Reserves	**$ 405,368.10**	**$ 405,368.10**	**$ 0.00**	**0.00%**
3900 Retained Earnings	-832,320.44	-627,977.01	-204,343.43	-32.54%
Net Income	-282,134.29	-299,867.14	17,732.85	5.91%

Total Equity	-$ 751,959.91	-$ 565,349.33	-$186,610.58	-33.01%
TOTAL LIABILITIES AND EQUITY	$2,043,580.51	$2,125,056.63	-$ 81,476.12	-3.83%

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
March 2018

	Total			
	Mar 2018	Mar 2017 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	14,040.60	3,830.00	10,210.60	266.60%
4020 I.D. Cards	15,305.00	8,720.00	6,585.00	75.52%
4030 Tournament Fees	0.00	600.00	-600.00	-100.00%
4050 Cart Revenue	1,695.00	176.00	1,519.00	863.07%
4055 GolfBoard Revenue	0.00	0.00	0.00	0.00%
4060 Golf Revenue - Gift Certif.	1,012.00	690.00	322.00	46.67%
4070 Gift & Rain Checks Redeemed	-498.00	-32.00	-466.00	-1456.25%
Total 4001 Golf Revenue	$ 31,554.60	$ 13,984.00	$ 17,570.60	125.65%
4200 Rental Income	1,350.00	1,350.00	0.00	0.00%
4300 Investment Income	1.96	2.25	-0.29	-12.89%
4400 Misc. Income	0.00	500.00	-500.00	-100.00%
4600 Restaurant Income	0.00	6,000.00	-6,000.00	-100.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	$ 32,906.56	$ 21,836.25	$ 11,070.31	50.70%
Total Income	$ 32,906.56	$ 21,836.25	$ 11,070.31	50.70%
Gross Profit	$ 32,906.56	$ 21,836.25	$ 11,070.31	50.70%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	12,259.63	14,138.13	-1,878.50	-13.29%
5030 Operations	940.85	4,905.01	-3,964.16	-80.82%
5040 Operations O/T	0.00	112.50	-112.50	-100.00%
5050 Course Personnel	26,052.54	24,866.47	1,186.07	4.77%
5060 Course Personnel O/T	0.00	0.00	0.00	0.00%
5070 Seasonal Personnel	2,319.43	1,080.00	1,239.43	114.76%
5080 Seasonal Personnel O/T	0.00	0.00	0.00	0.00%
Total 5000 PERSONNEL EXPENSE	$ 41,572.45	$ 45,102.11	-$ 3,529.66	-7.83%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	3,180.24	4,053.47	-873.23	-21.54%
5230 State Unemployment	1,160.22	-9,866.00	11,026.22	111.76%
5250 Health Insurance	4,462.83	7,401.53	-2,938.70	-39.70%
5260 Workmans Compensation	857.29	954.08	-96.79	-10.14%
5270 Retirement Plans	589.07	377.18	211.89	56.18%
Total 5200 EMPLOYEE BENEFITS	$ 10,249.65	$ 2,920.26	$ 7,329.39	250.98%
5400 ADMINISTRATIVE EXPENSES		-14.98	14.98	100.00%
5420 Telephone	538.04	525.20	12.84	2.44%
5430 Professional Fees	4,000.00	2,375.00	1,625.00	68.42%
5436 Advertising	835.95	2,000.00	-1,164.05	-58.20%

5440 Office Expense		595.32		1,082.29		-486.97	-44.99%
5441 Bank Charges		28.35		18.35		10.00	54.50%
5442 Credit Card Fees		175.77		334.51		-158.74	-47.45%
5445 Postage		0.00		96.40		-96.40	-100.00%
5450 Training and Dues		200.00		442.00		-242.00	-54.75%
5461 Authority Secretarial Services		240.00		130.00		110.00	84.62%
5469 Other Outside Services		203.04		144.33		58.71	40.68%
5470 Other Administrative		506.25		45.00		461.25	1025.00%
5480 Utilities		2,893.10		1,675.40		1,217.70	72.68%
5500 Liability Insurance		4,083.75		3,904.17		179.58	4.60%
5520 Interest Expense		1,394.48		191.13		1,203.35	629.60%
Total 5400 ADMINISTRATIVE EXPENSES	**$**	**15,694.05**	**$**	**12,948.80**	**$**	**2,745.25**	**21.20%**
5700 PARK MAINTENANCE							
5710 Water		825.81		663.96		161.85	24.38%
5720 Heating Fuel		1,261.00		721.48		539.52	74.78%
5730 Grounds Maintenance		159.97		452.47		-292.50	-64.65%
5740 Tree Maintenance		0.00		1,500.00		-1,500.00	-100.00%
5750 Agriculture and Chemicals							
5751 Agriculture&Chemicals-Purchased		68,204.53		70,623.15		-2,418.62	-3.42%
5752 Agriculture/Chemicals Utilized		-58,243.03		-64,627.65		6,384.62	9.88%
Total 5750 Agriculture and Chemicals	**$**	**9,961.50**	**$**	**5,995.50**	**$**	**3,966.00**	**66.15%**
5760 Irrigation Maintenance		1,491.06		452.01		1,039.05	229.87%
5770 Consumable Tools		375.90		390.18		-14.28	-3.66%
5780 Tee and Green Supplies		2,331.71		0.00		2,331.71	100.00%
5800 Equipment Maintenance		3,100.01		1,044.51		2,055.50	196.79%
5820 Building Maintenance		1,511.72		1,082.41		429.31	39.66%
Total 5700 PARK MAINTENANCE	**$**	**21,018.68**	**$**	**12,302.52**	**$**	**8,716.16**	**70.85%**
6000 CART EXPENSE							
6010 Cart Lease Expense		0.00		936.31		-936.31	-100.00%
6020 Electricity		331.03		1,006.26		-675.23	-67.10%
6030 Maintenance		1,308.17		922.56		385.61	41.80%
6050 Cart Insurance		400.00		400.00		0.00	0.00%
Total 6000 CART EXPENSE	**$**	**2,039.20**	**$**	**3,265.13**	**-$**	**1,225.93**	**-37.55%**
Total Expenses	**$**	**90,574.03**	**$**	**76,538.82**	**$**	**14,035.21**	**18.34%**
Net Operating Income	**-$**	**57,667.47**	**-$**	**54,702.57**	**-$**	**2,964.90**	**-5.42%**
Other Expenses							
8000 Depreciation/Amortization		19,694.55		17,957.30		1,737.25	9.67%
8001 Capital projects							
8100 Capital Projects - Cash		1,583.26		2,086.45		-503.19	-24.12%
8101 Captial Projects - Financed		0.00		5,465.58		-5,465.58	-100.00%
Total 8001 Capital projects	**$**	**1,583.26**	**$**	**7,552.03**	**-$**	**5,968.77**	**-79.04%**
8002 Bond to City		4,372.16		4,762.29		-390.13	-8.19%
8004 Capital Debt to City		124.33		174.65		-50.32	-28.81%
8005 Operating Debt to City		124.33		193.51		-69.18	-35.75%
Total Other Expenses	**$**	**25,898.63**	**$**	**30,639.78**	**-$**	**4,741.15**	**-15.47%**
Net Other Income	**-$**	**25,898.63**	**-$**	**30,639.78**	**$**	**4,741.15**	**15.47%**
Net Income	**-$**	**83,566.10**	**-$**	**85,342.35**	**$**	**1,776.25**	**2.08%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2017 - March 2018

	Total			
	Jul 2017 - Mar 2018	Jul 2016 - Mar 2017 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	630,623.70	536,175.09	94,448.61	17.62%
4020 I.D. Cards	64,695.00	76,945.00	-12,250.00	-15.92%
4030 Tournament Fees	39,300.00	48,009.00	-8,709.00	-18.14%
4050 Cart Revenue	198,882.00	181,827.00	17,055.00	9.38%
4055 GolfBoard Revenue	9,832.00	0.00	9,832.00	100.00%
4060 Golf Revenue - Gift Certif.	20,237.00	19,026.00	1,211.00	6.36%
4070 Gift & Rain Checks Redeemed	-15,429.00	-12,789.00	-2,640.00	-20.64%
Total 4001 Golf Revenue	$ 948,140.70	$ 849,193.09	$ 98,947.61	11.65%
4100 Tennis Revenue	30,088.00	27,000.00	3,088.00	11.44%
4200 Rental Income	12,150.00	12,150.00	0.00	0.00%
4300 Investment Income	146.43	235.89	-89.46	-37.92%
4400 Misc. Income	121.12	4,804.69	-4,683.57	-97.48%
4600 Restaurant Income	39,000.00	54,000.00	-15,000.00	-27.78%
4700 Advertising Revenue	200.00	0.00	200.00	100.00%
Total 4000 REVENUES	$ 1,029,846.25	$ 947,383.67	$ 82,462.58	8.70%
Total Income	$ 1,029,846.25	$ 947,383.67	$ 82,462.58	8.70%
Gross Profit	$ 1,029,846.25	$ 947,383.67	$ 82,462.58	8.70%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	111,562.86	115,052.70	-3,489.84	-3.03%
5030 Operations	102,348.75	98,090.06	4,258.69	4.34%
5040 Operations O/T	443.28	1,848.14	-1,404.86	-76.01%
5050 Course Personnel	230,817.92	227,810.29	3,007.63	1.32%
5060 Course Personnel O/T	629.41	1,074.19	-444.78	-41.41%
5070 Seasonal Personnel	86,321.60	75,822.85	10,498.75	13.85%
5080 Seasonal Personnel O/T	855.93	1,049.92	-193.99	-18.48%
Total 5000 PERSONNEL EXPENSE	$ 532,979.75	$ 520,748.15	$ 12,231.60	2.35%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	40,996.48	40,589.06	407.42	1.00%
5230 State Unemployment	15,067.65	4,817.90	10,249.75	212.74%
5250 Health Insurance	38,161.95	40,316.89	-2,154.94	-5.35%
5260 Workmans Compensation	10,526.00	8,345.44	2,180.56	26.13%
5270 Retirement Plans	5,548.25	3,668.48	1,879.77	51.24%
Total 5200 EMPLOYEE BENEFITS	$ 110,300.33	$ 97,737.77	$ 12,562.56	12.85%
5400 ADMINISTRATIVE EXPENSES		-14.98	14.98	100.00%
5420 Telephone	4,807.47	4,726.28	81.19	1.72%

5430 Professional Fees	28,390.14	21,375.00	7,015.14	32.82%
5436 Advertising	11,556.01	10,095.01	1,461.00	14.47%
5440 Office Expense	8,273.11	12,593.95	-4,320.84	-34.31%
5441 Bank Charges	235.85	362.80	-126.95	-34.99%
5442 Credit Card Fees	21,567.34	19,769.83	1,797.51	9.09%
5445 Postage	59.84	148.90	-89.06	-59.81%
5450 Training and Dues	3,110.00	2,869.45	240.55	8.38%
5461 Authority Secretarial Services	2,230.00	1,940.00	290.00	14.95%
5469 Other Outside Services	3,116.63	2,299.39	817.24	35.54%
5470 Other Administrative	4,244.23	1,328.09	2,916.14	219.57%
5471 Charitable Contributions	100.00	0.00	100.00	100.00%
5480 Utilities	27,575.29	25,861.64	1,713.65	6.63%
5490 Water	0.00	682.88	-682.88	-100.00%
5499 Bad Debt Expense	15,000.00	0.00	15,000.00	100.00%
5500 Liability Insurance	35,530.11	33,118.17	2,411.94	7.28%
5520 Interest Expense	6,076.60	3,451.02	2,625.58	76.08%
Total 5400 ADMINISTRATIVE EXPENSES	$ 171,872.62	$ 140,607.43	$ 31,265.19	22.24%
5600 SALES AND OPERATIONS				
5620 Pro Shop Maintenance	0.00	0.00	0.00	0.00%
5640 Golf Pro Supplies	130.58	0.00	130.58	100.00%
Total 5600 SALES AND OPERATIONS	$ 130.58	$ 0.00	$ 130.58	
5700 PARK MAINTENANCE				
5710 Water	43,501.25	51,202.33	-7,701.08	-15.04%
5720 Heating Fuel	9,307.08	8,728.87	578.21	6.62%
5730 Grounds Maintenance	12,272.54	11,983.92	288.62	2.41%
5740 Tree Maintenance	1,930.00	4,440.00	-2,510.00	-56.53%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	81,971.25	70,665.91	11,305.34	16.00%
5752 Agriculture/Chemicals Utilized	-28,843.54	-22,457.34	-6,386.20	-28.44%
Total 5750 Agriculture and Chemicals	$ 53,127.71	$ 48,208.57	$ 4,919.14	10.20%
5760 Irrigation Maintenance	8,351.63	8,954.35	-602.72	-6.73%
5770 Consumable Tools	1,427.23	1,776.43	-349.20	-19.66%
5780 Tee and Green Supplies	2,999.92	555.68	2,444.24	439.86%
5795 Janitorial Supplies	110.37	814.95	-704.58	-86.46%
5800 Equipment Maintenance	21,525.56	19,692.61	1,832.95	9.31%
5820 Building Maintenance	16,845.37	16,726.87	118.50	0.71%
5840 Small Equipment	1,035.89	598.00	437.89	73.23%
5860 Gasoline/Diesel Fuel	8,466.63	7,035.74	1,430.89	20.34%
5880 Employee work clothes	126.85	0.00	126.85	100.00%
Total 5700 PARK MAINTENANCE	$ 181,028.03	$ 180,718.32	$ 309.71	0.17%
6000 CART EXPENSE				
6010 Cart Lease Expense	60,588.00	31,906.44	28,681.56	89.89%
6015 Board Lease Expense	7,588.23	0.00	7,588.23	100.00%
6020 Electricity	9,334.11	8,745.29	588.82	6.73%
6030 Maintenance	2,996.41	12,464.11	-9,467.70	-75.96%
6050 Cart Insurance	3,600.00	3,600.00	0.00	0.00%
Total 6000 CART EXPENSE	$ 84,106.75	$ 56,715.84	$ 27,390.91	48.29%

Total Expenses	**$**	**1,080,418.06**	**$**	**996,527.51**	**$ 83,890.55**	**8.42%**
Net Operating Income	**-$**	**50,571.81**	**-$**	**49,143.84**	**-$ 1,427.97**	**-2.91%**
Other Expenses						
8000 Depreciation/Amortization		177,250.95		161,615.70	15,635.25	9.67%
8001 Capital projects						
8100 Capital Projects - Cash		12,677.15		10,392.98	2,284.17	21.98%
8101 Captial Projects - Financed		0.00		32,540.57	-32,540.57	-100.00%
Total 8001 Capital projects	**$**	**12,677.15**	**$**	**42,933.55**	**-$30,256.40**	**-70.47%**
8002 Bond to City		39,349.44		42,860.61	-3,511.17	-8.19%
8004 Capital Debt to City		1,165.97		1,571.85	-405.88	-25.82%
8005 Operating Debt to City		1,118.97		1,741.59	-622.62	-35.75%
Total Other Expenses	**$**	**231,562.48**	**$**	**250,723.30**	**-$19,160.82**	**-7.64%**
Net Other Income	**-$**	**231,562.48**	**-$**	**250,723.30**	**$ 19,160.82**	**7.64%**
Net Income	**-$**	**282,134.29**	**-$**	**299,867.14**	**$ 17,732.85**	**5.91%**

Oak Hills Park Authority
FY18 Actual vs. Budget

	March Act	March Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$14,041	$22,089	-$8,048	-36.4%	$630,624	$609,093	$21,531	3.5%
4020 · I.D. Cards	$15,305	$17,108	-$1,803	-10.5%	$64,695	$79,124	-$14,429	-18.2%
4030 · Tournament Fees	$0	$1,061	-$1,061	-100.0%	$39,300	$45,919	-$6,619	-14.4%
4050 · Cart Revenue	$1,695	$4,061	-$2,366	-58.3%	$198,882	$201,517	-$2,635	-1.3%
4055 · GolfBoard Revenue	$0	$71	-$71	-100.0%	$9,832	$5,838	$3,994	68.4%
4060 · Golf Revenue - Gift Certif.	$1,012	$515	$497	96.4%	$20,237	$16,237	$4,000	24.6%
4070 · Gift & Rain Checks Redeemed	-$498	-$296	-$202	68.1%	-$15,429	-$13,330	-$2,099	15.7%
Total 4001 · Golf Revenue	**$31,555**	**$44,609**	**-$13,055**	**-29.3%**	**$948,141**	**$944,399**	**$3,742**	**0.4%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$30,088	$30,000	$88	0.3%
4200 · Rental Income	$1,350	$1,350	$0	0.0%	$12,150	$12,150	$0	0.0%
4300 · Investment Income	$2	$3	-$1	-26.2%	$146	$199	-$53	-26.5%
4400 · Misc. Income	$0	$2,293	-$2,293	-100.0%	$121	$4,663	-$4,542	-97.4%
4600 · Restaurant Income	$0	$7,000	-$7,000	-100.0%	$39,000	$43,000	-$4,000	-9.3%
4700 · Advertising Revenue	$0	$1,500	-$1,500	-100.0%	$200	$3,000	-$2,800	-93.3%
Total Other Revenue	**$1,352**	**$12,146**	**-$10,794**	**-88.9%**	**$81,706**	**$93,012**	**-$11,307**	**-12.2%**
TOTAL REVENUE	**$32,907**	**$56,755**	**-$23,849**	**-42.0%**	**$1,029,846**	**$1,037,411**	**-$7,565**	**-0.7%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$12,260	$12,853	$593	4.6%	$111,563	$116,355	$4,792	4.1%
5030 · Operations	$941	$5,211	$4,270	81.9%	$102,349	$92,193	-$10,156	-11.0%
5040 · Operations O/T	$0	$0	$0	0.0%	$443	$0	-$443	0.0%
5050 · Course Personnel	$26,053	$24,999	-$1,054	-4.2%	$230,818	$228,285	-$2,533	-1.1%
5060 · Course Personnel O/T	$0	$15	$15	100.0%	$629	$656	$27	4.1%
5070 · Seasonal Personnel	$2,319	$5,690	$3,371	59.2%	$86,322	$92,255	$5,934	6.4%
5080 · Seasonal Personnel O/T	$0	$33	$33	100.0%	$856	$776	-$80	-10.3%
Total 5000 · PERSONNEL EXPENSE	**$41,572**	**$48,801**	**$7,228**	14.8%	**$532,980**	**$530,520**	**-$2,460**	-0.5%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$3,180	$4,229	$1,049	24.8%	$40,996	$44,816	$3,820	8.5%
5230 · State Unemployment	$1,160	$2,478	$1,317	53.2%	$15,068	$18,438	$3,371	18.3%
5250 · Health Insurance	$4,463	$6,694	$2,232	33.3%	$38,162	$43,708	$5,546	12.7%
5260 · Workmans Compensation	$857	$1,136	$278	24.5%	$10,526	$12,294	$1,768	14.4%
5270 · Retirement Plans	$589	$545	-$44	-8.0%	$5,548	$5,439	-$109	-2.0%
Total 5200 · EMPLOYEE BENEFITS	**$10,250**	**$15,082**	**$4,832**	32.0%	**$110,300**	**$124,695**	**$14,395**	11.5%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$538	$536	-$2	-0.3%	$4,807	$4,822	$15	0.3%
5430 · Professional Fees	$4,000	$2,167	-$1,833	-84.6%	$28,390	$19,708	-$8,682	-44.1%
5436 · Advertising	$836	$1,600	$764	47.8%	$11,556	$12,200	$644	5.3%
5440 · Office Expense	$595	$1,247	$651	52.3%	$8,273	$11,221	$2,948	26.3%
5441 · Bank Charges	$28	$30	$1	4.8%	$236	$461	$225	48.9%
5442 · Credit Card Fees	$176	$417	$241	57.8%	$21,567	$22,917	$1,350	5.9%
5445 · Postage	$0	$49	$49	100.0%	$60	$103	$43	41.8%
5450 · Training and Dues	$200	$324	$124	38.3%	$3,110	$3,307	$197	5.9%
5461 · Authority Secretarial Services	$240	$132	-$108	-81.6%	$2,230	$2,135	-$95	-4.5%
5469 · Other Outside Services	$203	$229	$26	11.2%	$3,117	$2,926	-$191	-6.5%
5470 · Other Admin	$506	$750	$244	32.5%	$4,244	$6,479	$2,235	34.5%
5471 · Charitable Contributions	$0	$0	$0	0.0%	$100	$100	$0	0.0%
5480 · Utilities	$2,893	$2,116	-$777	-36.7%	$27,575	$25,239	-$2,336	-9.3%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$15,000	$0	-$15,000	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$10,216**	**$9,596**	**-$620**	-6.5%	**$130,266**	**$111,618**	**-$18,648**	-16.7%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY18 Actual vs. Budget

	March Act	March Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5500 · Liability Insurance	$4,084	$4,199	$115	2.7%	$35,530	$34,955	-$576	-1.6%
5520 · Interest	$1,394	$740	-$655	-88.5%	$6,077	$6,702	$626	9.3%
Total 5500 · DEBT SERVICE AND INSURANCE	**$5,478**	**$4,938**	**-$540**	-10.9%	**$41,607**	**$41,657**	**$50**	0.1%
5600 · SALES AND OPERATIONS								
5620 · Pro Shop Maintenance	$0	$0	$0	0.0%	$0	$500	$500	100.0%
5640 · Golf Pro Supplies	$0	$1,125	$1,125	100.0%	$131	$3,150	$3,019	95.9%
5680 · Golf Pro Work Clothes	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5600 SALES AND OPERATIONS	**$0**	**$1,125**	**$1,125**	100.0%	**$131**	**$3,650**	**$3,519**	96.4%
5700 · PARK MAINTENANCE								
5710 · Water	$826	$352	-$474	-134.7%	$43,501	$45,727	$2,226	4.9%
5720 · Heating Fuel	$1,261	$880	-$381	-43.3%	$9,307	$8,848	-$459	-5.2%
5730 · Grounds Maintenance	$160	$5,253	$5,093	97.0%	$12,273	$23,406	$11,134	47.6%
5740 · Tree Maintenance	$0	$845	$845	100.0%	$1,930	$2,500	$570	22.8%
5751 · Agriculture&Chemicals-Purch	$68,205	$4,672	-$63,533	-1359.9%	$81,971	$43,255	-$38,716	-89.5%
5752 · Agriculture/Chemicals Utilized	-$58,243	$0	$58,243	0.0%	-$28,844	$0	$28,844	0.0%
5760 · Irrigation Maintenance	$1,491	$354	-$1,137	-321.6%	$8,352	$8,236	-$116	-1.4%
5770 · Consumable Tools	$376	$270	-$106	-39.1%	$1,427	$2,012	$585	29.1%
5780 · Tee and Green Supplies	$2,332	$1,152	-$1,179	-102.3%	$3,000	$1,486	-$1,514	-101.8%
5795 · Janitorial Supplies	$0	$59	$59	100.0%	$110	$432	$322	74.5%
Total 5700 · PARK MAINTENANCE	**$16,407**	**$13,837**	**-$2,570**	-18.6%	**$133,028**	**$135,902**	**$2,874**	2.1%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$3,100	$2,223	-$877	-39.4%	$21,526	$23,157	$1,632	7.0%
5820 · Building Maintenance	$1,512	$971	-$541	-55.7%	$16,845	$15,797	-$1,048	-6.6%
5840 · Small Equipment	$0	$0	$0	0.0%	$1,036	$664	-$372	-56.0%
5860 · Gasoline/Diesel Fuel	$0	$881	$881	100.0%	$8,467	$7,846	-$621	-7.9%
5880 · Employee work clothes	$0	$0	$0	0.0%	$127	$0	-$127	0.0%
Total 5800 · PARK EQUIPMENT	**$4,612**	**$4,075**	**-$536**	-13.2%	**$48,000**	**$47,464**	**-$536**	-1.1%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$0	$0	0.0%	$60,588	$36,108	-$24,480	-67.8%
6015 · Board Lease Expense	$0	$0	$0	0.0%	$7,588	$7,588	$0	0.0%
6020 · Electricity	$331	$720	$389	54.0%	$9,334	$8,670	-$664	-7.7%
6030 · Maintenance	$1,308	$600	-$708	-118.0%	$2,996	$2,200	-$796	-36.2%
6050 · Cart Insurance	$400	$400	$0	0.0%	$3,600	$3,600	$0	0.0%
6060 · Misc. Cart Expense	$0	$167	$167	100.0%	$0	$1,333	$1,333	100.0%
Total 6000 · CART EXPENSE	**$2,039**	**$1,887**	**-$153**	-8.1%	**$84,107**	**$59,500**	**-$24,607**	-41.4%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$90,574**	**$99,342**	**$8,768**	8.8%	**$1,080,418**	**$1,055,006**	**-$25,412**	-2.4%
TOTAL OPERATIONAL NET INCOME	**-$57,667**	**-$42,587**	**-$15,081**	35.4%	**-$50,572**	**-$17,595**	**-$32,977**	187.4%
Depreciation/Amortization								
Restructured Debt	$4,372	$4,202	-$170	-4.0%	$39,349	$38,161	-$1,189	-3.1%
Capital Funding $150k	$124	$124	$0	0.0%	$1,166	$1,166	$0	0.0%
$150K Operating Debt	$124	$124	$0	0.0%	$1,119	$1,119	$0	0.0%
Total Other Expense	**$4,621**	**$4,451**	**-$170**	-3.8%	**$41,634**	**$40,446**	**-$1,189**	-2.9%
NET INCOME BEFORE CAPITAL EXPENSES	**-$62,288**	**-$47,038**	**-$15,250**	32.4%	**-$92,206**	**-$58,041**	**-$34,166**	58.9%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects								
8100 - Capital Proj Cash	$1,583	$4,167	$2,583	62.0%	$12,677	$36,253	$23,576	65.0%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Contingency								
Total 8000 · OTHER EXPENSE	$1,583	$4,167	$2,583	62.0%	$12,677	$36,253	$23,576	65.0%
NET INCOME	**-$63,872**	**-$51,205**	**-$12,667**	24.7%	**-$104,883**	**-$94,293**	**-$10,590**	11.2%

CITY OF NORWALK, DEPARTMENT OF FINANCE
Office of the Director
P: 203-854-7870 / F: 203-854-7848
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

MEMORANDUM

DATE: May 2, 2018

TO: Members of the Board of Estimate & Taxation

FROM: Robert Barron, Director of Finance

RE: Special Appropriation – Board of Education Special Education Development Fund

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This $1.2 million Special Appropriation request is to fund the third year of the Norwalk Board of Education's Special Education Development Fund. The City of Norwalk and the Norwalk Board of Education signed a three-year (FYE 17-FYE 19) Memorandum of Agreement in June 2016 memorializing the duties of each entity towards the $3.6 million funding plan.

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

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

Finance recommends approval.

MEMORANDUM OF AGREEMENT

This Memorandum of Agreement (the "Agreement"), is made and entered into this "- day of.June, 2016, by and between the Norwalk Board of Education (hereinafter refened to as "Board of Education") and the City of Norwalk (hereafter referred to as "City") (collectively, the Board of Education and the City will be referred to as "the Parties").

WHEREAS, the Board of Education is subject to the mandates of the Individuals with Disabilities Education Act (the "IDEA"), the federal law concerning the delivery of special education and related services to eligible resident students with disabilities; and

WHEREAS, an audit conducted by the Capitol Region Education Council (hereafter referred to as "CREC") identified critical challenges facing the Board of Education in its efforts to comply with the mandates of the IDEA and provide appropriate and efficient special education and related services to eligible students; and

WHEREAS, the audit conducted by CREC included recommendations for priority action to be taken by the Board of Education to ensure compliance with the IDEA and the delivery of appropriate and efficient special education and related services to eligible students; and

WHEREAS, the Board of Education (for the Norwalk School District). and the Norwalk Common Council and Norwalk Board of Estimate and Taxation (for the City) agree that prompt implementation of the recommended priority actions identified by the CREC audit report is in the best interests of the City of Norwalk, its residents, and its students; and

WHEREAS, the Parties desire to establish shared financial responsibility for the costs of implementing a plan to address the priority recommendations of the CREC audit report (the "Plan"), pursuant to the terms and conditions set forth herein.

NOW THEREFORE. the Parties hereby agree as follows:

I. It is the sole responsibility of the Board of Education to address the priority recommendations of the CREC audit report by implementing the Plan that is included as **Attachment B** during the fiscal years beginning July I, 2016 (FY 2016-2017) , July 1, 2017 (FY 2017-2018), and July 1, 2018 (FY 2018-2019). The term of this Agreement shall commence upon execution of this Agreement by the Parties and shall tenninate on June 30, 2019. This Agreement shall i mpose no obligations on the Parties after June 30, 2019, and the Agreement shall have no effect after said date.

2. Implementation of the Board of Education's Plan is currently estimated to require expenditures by the Board of Education of $3.6 million, in total. The Board of

Education has committed to making such expenditures during the three full fiscal years following execution of this Agreement (i.e., FY 2016-2017, FY 2017-2018, and FY 2018-2019). The Board of Education shall expend approximately $1.2 million during each such fiscal year in furtherance of the Plan to address the priority recommendations of the CREC audit.

Obligations of the City of Norwalk

3. To ensure the availability of funding sufficient to implement the Plan the City shall make a contribution of $1.1 million by June 30, 2016, through a special appropriation, to the Board of Education's "SPED Development Fund Org Code" Account 15652000-xxx-56 for the purpose of funding the Plan. By approving and executing this Agreement, the City agrees to take all necessary action required under state and local law, regulation, rule, policy or ordinance, to approve such supplemental appropriation. By executing this Agreement, the City acknowledges and agrees that no issue related to the availability of funding to fulfill the obligations set forth herein presently exists. The Parties acknowledge that The Board of Education has taken all necessary action required under state and local law, regulation rule, policy and ordinance, to appropriately request such supplemental appropriation from the City.

4. The supplemental appropriation made by the City to the Board of Education pursuant to Paragraph 3 of this Agreement shall be expended by the Board of Education during FY 2016-2017 in support of the Plan. To ensure the availability of the fonding appropriated by the City of Norwalk to the Board of Education (and to be provided by the Board of Education as set forth in Section 5 below) during FY 2016-2017 and FY 2017-2018, and to prevent the lapsing of the funds so provided back to the City at the end of FY 2015-2016 and FY 2016-2017, the Board of Estimate and Taxation shall vote, in accordance with C.G.S. §10-248a (the text of which is included as **Attachment** A), to establish a non-lapsing account for the deposit of unexpended funds appropriated to the Board of Education pursuant to Paragraph 3 during the fiscal year ending June 30, 2016 (FY 2015-2016) and provided by the Board of Education pursuant to Paragraph 5 during the fiscal year ending June 30, 2017 (FY 2016-2017).

Obligations of the Board of Education

5. To ensure the availability of funding sufficient to address the priority recommendations of the CREC audit, the Board of Education shall contribute $1.3 million to support the Plan, in FY 2016-2017. The Board of Education shall make such contribution by placing said funds into a separate "SPED Development Fund Org Code" Account 15652000-xxx-56.

6. The Board of Education shall expend all funding contributed by the City pursuant to Paragraph 3 of this Agreement and by the Board of Education pursuant to Paragraph

5 of this Agreement solely in support of the Plan. The Board of Education shall have the authority to designate such fonds in furtherance of the Plan but shall, at no time transfer any amount out from the "SPED Development Fund Org Code" Account 15652000-xxx-56 or spend any amom1t for any purpose other than the implementation of the Plan. The Board of Education shall not designate the funds appropriated to the non-lapsing accounts established pursuant to Paragraph 4 of this Agreement for any other purpose.

Joint Obligations of the City of Norwalk and Board of Education

7. The Parties acknowledge that $3.6 million is currently estimated as the amount that is required over the three year term of this Agreement to implement the priority recommendations of the CREC audit, and $2.4 million of said requirement will be met through the funds referenced in Sections 3 and 5 hereinabove. The Parties agree that funding of the third year of the program ($1.2 miHion) will be mutually agreed upon based on analysis by the City and the Board of Education of their respective financials, including the free balance above a 20% reserve of the Board of Education's insurance account reserves. The City and the Board of Education shall meet no later than March I, 2018, for the purpose of determining the most appropriate method of assuring the funding for the third year of the Plan, which is currently estimated to require $1.2 million.

Miscellaneous Tenns

8. This Agreement shall become effective and binding upon the Parties upon the subsequent execution hereof by authorized representatives thereof. This Agreement shall be executed in duplicate with an original to remain on file in the office of each of the Parties hereto.

9. Notwithstanding any provisions to the contrary contained herein. the Board of Education retains the right during any fiscal year to request an additional appropriation of funds from the City that are not associated with the plan to implement the priority recommendations of the CREC audit. This Agreement shall not restrict the relative rights or obligations of the Parties, except as expressly set forth herein.

I0. This Agreement may be modified by written agreement between the Parties hereto, upon affirmative vote of their respective bodies and execution of the same.

11. This Agreement constitutes the entire agreement between the Parties concerning the subject matter hereof. All prior agreements, discussions, representations, warranties and covenants are merged herein. In the event that any of the terms or provisions of this Agreement are declared invalid or unenforceable by any court of competent jurisdiction or any federal or State government agency having jurisdiction over the subject matter of this Agreement. the

remaining terms and provisions that are not affected thereby shall remain in full force and effect.

In Witness Whereof, the parties hereto subscribe their names on the date and year first above written.

NORWALK BOARD OF EDUCATION
By its Chairperson

Michael Lyons

Date hK'/;f / /

CITY OF NORWALK, CONNECTICUT
By its Mayor

Harry W. Rilling

6/29/14
Date

ATTACHMENT A

Conn. Gen. Stat. § 10-248a. Unexpended education funds account.

For the fiscal year ending June 30. 2011. and each fiscal year thereafter. notwithstanding any provision of the general statutes or any special act. municipal charter. home rule ordinance or other ordinance. the board of finance in each town having a board of finance. the board of selectman in each town having no board of finance or the authority making appropriations for the school district for each town may deposit into a nonlapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town, provided such amount does not exceed one per cent of the total budgeted appropriation for education for such prior fiscal year.

ATTACHMENT B

Special Education Development Fund
2016-17 through 2018-19
$3.6M
($1.2M per year for three years)
The Fund Sunsets at the Conclusion of the 2018-19 SY

Purpose

The Special Education Development Fund shall be used exclusively for the purpose of implementing the priority recommendations of the 2015 CREC Audit/Review of Norwalk Special Education Services. The Fund will enable the development of new service delivery models and programs for specialized instruction necessary to provide Norwalk students with special needs a full continuum of Scientifically Research Based nterventions (SRBI).

Current services are skewed toward over-reliance on one-on-one paraprofessional services (Aides and ABAs) and contractual services (out-of-district placements). It is necessary to create a continuum of professional services within the District and a service delivery model for each placement category before students can be transitioned from their current EP-mandated placements. The Fund entails a greater investment in special education teachers while paraprofessional services and contracted expenditures are reduced and repurposed over a three-year period of time.

Anticipated expenditures include: funding Special Education Case Managers at each elementary school; management of outside placements; more robust defensive legal capacity; creation of "model school" sites at each level demonstrating a full continuum of services; development of a staff training capacity; developing general education solutions for 504 Plans and adaptive technology; and recruitment and retention of high quality professional staff. Moreover, the fund will be used to develop new roles, programs and systems, and provide training, and development of special education staff at all levels to improve the scope and quality of specialized instruction.

The fund would sunset in three years once the goals of program restructuring and budget repurposing were met. Expenditures of the funds would be transitioned into the Operating Budget and/or funded by dollars currently expended on less cost-effective services.

In response to the priority recommendations of the CREC Special Education Review, a series of steps have been identified to be accomplished or planned in the period of January-July 2016, with implementation continuing into the 2016-17 school year:

1. Conclude a search for a Chief of Specialized Learning and Student Services (Chief), reporting to the Superintendent.
2. Plan and implement centralization of Inclusive Preschool Classrooms at the Roosevelt Center, effective September, 2016.
3. In partnership with current providers, return students to Norwalk in three out-placed classes for 2016-17: two secondary E.D. classes to Norwalk High School, and one elementary Autism classroom to Wolfpit School.
4. Request a CSDE 'desk audit' of IEPs.
5. Improve the system of financial controls: All District level expenditures and contracts will be approved by the Chief of Specialized Learning and Student Services. The Budget Director will meet bi-weekly with the Chief of Specialized Learning and Student Services to assess and project budgets.
6. Plan and implement an elementary school demonstration and training site offering a full continuum of services for 2016-17.
7. Combine and integrate each high school with feeder middle schools for development **of a consistent continuum of services.**
8. Reconstitute the District Special Education Department - people, positions, roles and responsibilities — to create the capacity to accomplish all priority recommendations of the CREC Special Education Review during the term of the Strategic Operating Plan, 2016-2019.
9. Establish the extra-duty position of Special Education School Compliance and Quality Case Manager in all elementary schools beginning in 2016-17; negotiate compensation with NFT.
10. Improve capacity to plan, develop, implement and communicate 504 Plans and the use of adaptive technology beginning in 2016-17.
11. Create the capacity to audit and manage outside placements, coordinate shared services and facilitate return of students to the District when appropriate, to include DCF and Court placements.

Tentative Allocation Plan: 2016-17 SY

(Subject to review of current data, review by the BOE Ad Hoc Committee or on Special Education, consultation with the Norwalk Federation of Teachers and approval by the Board of Education.)

Furnishings and equipment at Norwalk High School and Wolfpit Elementary School for the return of three out-placed classes (ED and Autism) to Norwalk for 2016-17 $50,000

Implement one elementary school demonstration and training site offering of full-continuum services for 2016-17 ....$200,000

Establish the extra-duty positions of Special Education School Compliance and Quality Case Managers in elementary schools for 2016-17 .... $300, 000

Manager of Outside Placements $150,000
(self-funding beyond 2018-19)

Evaluation/Assessment Coordinator $100,000

Elementary to middle grades enrollment growth of EP-related professional services $200,000

Special Education Teacher *Teach-to-One* Math Program, 6-8 .... $100,000

Professional Development $100,000

TOTAL $1,200, 000.00

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&
Tentative Allocation Plan: '2017-18 SY
(Subject to review of current data, review by the BOE Ad Hoc Committee on Special Education, consultation with the Norwalk Federation of Teachers and approval by Board of Education.)

Start-up cost (furnishing, equipment and personnel) for CREC Hearing mpaired Regional Program (PK-5) $175,000

Training and transition costs for Norwalk Teachers to assume responsibility for E.D. classrooms $200,000

hnplement middle school demonstration and training site offering a full continuum of services $200,000

Special Education School Compliance and Quality Case Managers in elementary schools (2/3 funding) $200,000

Evaluation/Assessment Coordinator (3/4 funding) $75,000

Elementary to middle grades enrollment growth of EP-related professional services $100,000

Special Education Teacher *Teach-to-One* Math Program, 6-8 (2nd school) $100,000

Professional Development (3/4 funding) $75,000

Special Education Office Support Staff $75,000

TOTAL $1,200,000.00

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Tentative Allocation Plan: 2018-19 SY

(Subject to review of current data, review by the BOE Ad Hoc Committee on Special Education, consultation with the Norwalk Federation of Teachers and approval by Board of Education.)

Return additional out-placed classes to the District (TBD) $300,000

Implement high school demonstration and training site
offering a full continuum of services $200,000

Special Education School Compliance and
Quality Case Managers in elementary schools (1/2 funding) $1SO,OOO

Special Education School Compliance and
Quality Case Managers in middle schools $200,000

Assumption of 504 plans/adaptive technology by T Department $100,000

Evaluation/Assessment Coordinator (1/2 funding) $50,000

Professional Development (1/2 funding) $50,000

Special Education Office Support Staff.. $150,000

TOTAL $1,200,000.00

CITY OF NORWALK, DEPARTMENT OF FINANCE
Office of the Director

P: 203-854-7870 / F: 203-854-7848

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

NORWALK
The Sound of Connecticut

MEMORANDUM

DATE: May 2, 2018

TO: The Members of the Board of Estimate & Taxation

FROM: Robert Barron, Director of Finance

RE: Special Appropriation – Norwalk Public Library Grant

The Norwalk Public Library is requesting a Special Appropriation to increase revenues and expenditures by $1,345. The Library recently received $1,345 from the Connecticut State Library under the BorrowIT CT, formerly the Connecticard Program.

The BorowIT CT is a cooperative program among public libraries in Connecticut. The program allows a resident of any town in the state who holds a valid borrower card issued by their home library to use that card to borrow materials from any of the 192 public libraries participating in the program. BorrowIT CT grant payments must be spent by the library and may not revert to the General Fund for non-library purposes. The funds will be allocated to revenue account 016200-4119 and expenditure account 016200-5323.

Finance recommends approval.

Asmani, Lunda

From: Chris Bradley <cbradley@norwalkpubliclibrary.org>
Sent: Friday, April 27, 2018 2:10 PM
To: Asmani, Lunda
Subject: State Library grant appropriation

Hi Lunda,

The Norwalk Public Library is requesting a special appropriation of $1,345 so that we can spend grant receipts from the Connecticut State Library. The State Aid payments and Connecticard payments are two grants provided by the Connecticut State Library to all eligible Connecticut public libraries. We received the Connecticard grant which is a cooperative program among public libraries in Connecticut that allows a resident of any town in the state who holds a valid borrower card issued by their home library to use that card to borrow materials from any of the 192 public libraries participating in the program. The grant requires that these funds only be used for library purposes. Kindly increase our revenue budget (016200-4119 and expenses budget 016200-5323 by $1,1345.

Thanks,

Chris

Christine Bradley
Director, Norwalk Public Library System

NORWALK
Public Library

1 Belden Avenue
Norwalk, CT 06850
203-899-2780 ext. 15126
cbradley@norwalkpubliclibrary.org

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