FINANCE/CLAIMS COMMITTEE MEETING
Thursday April 13, 2017 7:00P.M.

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

1. Public Participation

2. Approve the Minutes of the following Finance Committee Meeting:
   March 9, 2017

3. Discuss and approve FOI Act Indigency Policy

4. Discuss and approve FY 2017-18 Parking Authority Budget.

5. Claims Committee: receive the monthly Claims report; review and approve claims as required for Claims Report dated:
   April 13, 2017

6. Narrative on Tax Collections dated April 13, 2017- Receive Report and discuss.

7. Monthly Tax Collector's Reports - Receive Reports and discuss:
   March 31, 2017.

8. Authorize the Mayor, Harry W. Rilling, to execute an Agreement with Thomson Reuters Westlaw for subscription services related to legal research for a sum not to exceed $78,446.00. Account 010300-5234.

9. Receive Oak Hills Authority Monthly Financial Statements for February, 2017.

10. Receive Board of Estimate and Taxation Appropriations dated April 3, 2017.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
MARCH 9, 2017

ATTENDANCE: Bruce Kimmel, Chair; Travis Simms; John Kydes; Shannon O'Toole-Giandurco; John Igneri

STAFF: Lisa Biagiarelli, Tax Collector; Dick Brescia, Parking Authority Chairman; Kathryn Hebert, Parking Authority Administrative Service Manager; Fred Gilden, Comptroller

CALL TO ORDER

Mr. Kimmel called the meeting to order at 7:00 p. m. A quorum was present.

APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS

January 12, 2017

** **MR. KIMMEL MOVED TO APPROVE THE JANUARY 12, 2017 MINUTES AS SUBMITTED.**
** **THE MOTION PASSED UNANIMOUSLY.**

February 6, 2017

** **MR. KIMMEL MOVED TO APPROVE THE FEBRUARY 6, 2017 MINUTES AS SUBMITTED.**
** **THE MOTION PASSED UNANIMOUSLY.**

February 22, 2017

** **MR. KIMMEL MOVED TO APPROVE THE FEBRUARY 22, 2017 MINUTES AS SUBMITTED.**
** **THE MOTION PASSED UNANIMOUSLY WITH ONE ABSTENTION (MS. O'TOOLE-GIANDURCO.)**

February 23, 2017

** **MR. KIMMEL MOVED TO APPROVE THE FEBRUARY 23, 2017 MINUTES AS SUBMITTED.**
** **THE MOTION PASSED UNANIMOUSLY.**

RESOLUTION APPROPRIATING $200,000 FOR THE PURPOSE OF A PARKING CAPACITY STUDY

Ms. Kathryn Hebert and Mr. Dick Brescia came forward in favor of the item. Mr. Brescia stated that local businesses and residents have requested assistance accommodating increasing demand for parking on a regular basis. He stated that the requests can no longer be handled on a case by case basis and must be considered in the context of an overall parking capacity plan for the City.

Ms. Hebert stated that in order to develop a plan, we are requesting a special appropriation to enable the Parking Authority to commission and in-depth parking capacity study and strategic parking plan. She stated that the study would involve a comprehensive inventory of Norwalk's current public and private parking stock, as well as an analysis of future parking needs. The study will include a recommendation on the potential need for capital investment in additional surface or structured parking.

Mr. Brescia stated that the goal of the study is the development of a citywide strategic parking plan to provide the City and the Parking Authority with a framework that helps articulate and clarify a vision for parking in Norwalk. The aim is to come out of the planning process with a plan that will serve to align policy-makers, city staff, residents, and business and property owners so that the goals reflect a common vision for the city as a whole.

Ms. Hebert stated that commuter parking on residential streets around the train South Norwalk Train Station as well as the impact on parking that could result from the completion of the mall will be taken into account in the study.

** **MR. IGNIRI MOVED TO APPROVE THE RESOLUTION APPROPRIATING $200,000 FOR THE PURPOSE OF A PARKING CAPACITY STUDY.**

** **THE MOTION PASSED UNANIMOUSLY.**

NARRATIVE ON TAX COLLECTIONS DATED MARCH 9, 2017 – RECEIVE REPORT AND DISCUSS

Ms. Lisa Biagiarelli came forward to present the Narrative on Tax Collections. She stated that through the end of February, 2017, we collected more than $298,000,000 or 97.63% of our $305,000,000 adjusted tax levy. In addition, through the end of February, we collected nearly $15,000,000 of our sewer use levy, or 97.53%. She stated that we appear to be on target to meet our budgeted collection goals.

Ms. Biagiarelli stated that we issued delinquent notices at the end of February, with a pay-by-date of March 15, 2017. These are called demand notices because under the state law we are required to make demand for payment prior to taking collection enforcement action.

Ms. Biagiarelli stated that we continue to deal with fallout related to the data conversion that the Connecticut Department of Motor Vehicles undertook last summer. She stated that this will be an issue going forward into the summer of 2017. She stated that we continue to identify taxpayers who were improperly billed as they face compliance issues at the DMV when their registrations fail to renew.

MONTHLY TAX COLLECTOR'S REPORTS – RECEIVE REPORTS AND DISCUSS

January 31, 2017
February 28, 2017

** **MR. KIMMEL MOVED TO ACCEPT THE JANUARY 31, 2017 AND THE FEBRUARY 28, 2017 REPORTS AS SUBMITTED.**

** **THE MOTION PASSED UNANIMOUSLY.**

RECEIVE OAK HILLS AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR JANUARY 31, 2017

Mr. Fred Gilden stated that based on the current burn rate, Oak Hills will have to draw down the credit line by approximately $35,000 in February and $55,000 in March.

ADJOURNMENT

** **MS. O'TOOLE-GIANDURCO MOVED TO ADJOURN.**
** **THE MOTION PASSED UNANIMOUSLY.**

The meeting was adjourned at 7:30 p. m.

Respectfully submitted,

Tom Blaney
Telesco Secretarial Services

CITY OF NORWALK

LAW DEPARTMENT

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VI. A

March 3, 2017

The Honorable Harry Rilling, Mayor
and Members of the Common Council
Norwalk City Hall
Norwalk, Connecticut

Re: City of Norwalk FOI Act 'Indigency Policy'

Greetings:

The following is a proposal for the Common Council to pass a Resolution that will establish an 'Indigency Policy' for the purpose of addressing any requests for records that might be made by a member of the general public who has declared themselves to be 'indigent' and who, consequently, is seeking a waiver of the FOI fees that would otherwise be paid for those copies.

As you may know, under the Freedom of Information Act (the "Act") a public agency may be requested to provide a party with copies of specified documents and records. For its part, the public agency (such as the City of Norwalk) may charge a fee for duplicating this record. The amount of the fee that can be charged is set by the terms of the 'Act'.

Connecticut General Statute Section 1-212 (a) provides that the cost for printed copies shall not exceed Fifty ($0.50) Cents per page. Other reasonable fees may charged for costs incurred in the duplication or creation of the requested records as well as set out in the Statute (for example, if a request is made for an audio record the cost of the tape/CD may be passed on to the requesting party). See, C.G.S. Section 1-212 (b). In addition, when the fees that are accumulated for the requested records is estimated to be Ten ($10) Dollars or more, the City may request that these fees be paid in advance; See, C.G.S. Section 1-212(c).

Further, the Act provides that the public agency shall waive any fee provided for in this section when the person requesting the records is an "indigent individual". See, C.G.S. Section 1-212 (d)(1). The fee may also be waived when "(in the public agency's) judgment, compliance with the applicant's request benefits the general welfare", see CGS Section 1-212(d)(3).

The Act does not define the term "indigent individual" for the purposes of applying this provision. In a series of case decisions it has been established that the terms of any such Indigency Policy are to be framed by the individual municipalities or public agencies. The only restriction that has been placed on the establishment of an indigency policy is that it must be "objective, fair, reasonable, and applied in a non-discriminatory manner".

The main component of any indigency policy is the standard that is to be applied in order to determine if a person qualifies as someone who is "indigent". In many cases the definition of "indigent" as contained in *Black's Law Dictionary* is referred to for guidance in this regard. Accordingly, an "indigent" person is defined as follows:

> *"In a general sense, one who is needy and poor, or one who has not sufficient property to furnish him a living nor anyone able to support him to who he is entitled to look for support. Term commonly used to refer to one's financial ability, and ordinarily indicates one who is destitute of means of comfortable subsistence so as to be in want". Black's Law Dictionary, 5th Edition:*

However, using this definition by itself is not a satisfactory test for determining "indigence" since such a test needs to be "objective" – that is, easily applied based on objective financial facts and not based on subjective determinations (e.g. What is "needy"? Who is "poor"?). Accordingly, various public agencies have developed a variety of tests to be used to determine whether or not a person is to be considered "indigent" for the purposes of the Act. These tests might include an accounting of the applicant's assets or income or whether or not the applicant is receiving some sort of social assistance or aid.

For our purposes it is suggested that Norwalk adopt an "indigency standard" that is based on both an Income and Assets test. That is, if an applicant fails to meet a specified income level and if they do not possess a sufficient value amount of assets, they shall be considered "indigent" for the purposes of our Indigency Policy.

It is suggested that the Federal Poverty Level (FPL) be used to assess the applicant's income level. At present, an individual who has an annual income of less than $11,770 qualifies as being impoverished under the Federal Guidelines (that amount is set at $24,250 for a family of 4).

Thereafter, it is also suggested that the total assets on hand total less than $2,500 as a whole, (which would include property as well as liquid asset). A party requesting free copies on the basis of indigency would be required to fill out a short application listing their assets and income. We would create a form based on the Affidavit of Indigency (Criminal Form JD-AP-48) and/or the Application for Waiver of Fees (Civil Form JD-CV-120) that is used by the Connecticut Judicial Branch for this purpose.

To avoid any possibility that an applicant would divest themselves of any assets or property in contemplation of filing for indigency status, there should also be a "look back" provision of six (6) Months. Thus, the calculation would be based on their highest holding/possession of these assets for the six (6) Months next preceding the application.

On occasion the City may receive a request for records from an inmate in one of the State's correctional facilities. It should be noted that the Department of Corrections has adopted its own standard for "indigency" for the purpose of handling FOI requests filed by inmates. This standard has been approved by the FOI in numerous decisions. Pursuant to the DOC's 'Administrative Directive 3.10 (Fees, Reimbursements and Donations) an inmate is considered "indigent" for this purpose if the monetary balance in his or her inmate trust account, or any other known account, has not equaled or exceeded five dollars ($5.00) at any time (1) during the ninety (90) days preceding the receipt by the Department of the request for records and (2) during the days preceding the date on which the request for records is fulfilled (up to a maximum of ninety (90) days after the date of the request). It is proposed that, as other municipalities have done, whenever a request for records is received from an inmate that the DOC's "indigency" standard be employed.

In addition, it will be necessary to build in safeguards so that the process cannot be abused. For example, if a person once declared "indigent" was free to order as many copies as he/she wanted, there could foreseeably be no end to the number of records this person could request. This in fact happened in at least one FOI case. In that matter (Rossi v.Superintendent of Schools [West Haven], #FIC 2005-219) a person had requested records that were "reasonably estimated to be in the region of thousands of pages". In its decision that Commission determined that the Complainant need be considered to be "indigent" (since the public agency did not have an indigency policy) but further found that his request would be capped at 200 pages without charge.

It is recommended therefore that a cap of 200 pages be placed on any request for free copies due to indigency. It should be noted that since this amount has already been approved by the FOI Commission it should withstand any challenge (though there is no firm prohibition against adopting a more limiting provision allowing for fewer free copies). In addition, to safeguard this limit, it would be necessary to limit the frequency with which the request for free copies can be made. Otherwise, the requesting party could request hundreds of free copies on a daily basis without end. It is recommended therefore that a party requesting free copies of public records on the basis of their claimed 'indigency' status should be allowed to make such requests once every 45 day cycle (this suggested time frame can be adjusted).

Another potential abuse of the system could arise if the applicant was being used as a "straw man" in order to request records for the benefit of a third party. Again, this has in fact been found to have occurred in at least one case adjudicated by the FOI Commission (Kulick v. West Hartford, #FIC 91-356). In order to prevent this we would include in the application a statement to be signed by the applicant averring that they are not submitting this application on behalf of a third party and acknowledging that there are penalties for doing so. Admittedly this would be difficult to police to ensure that no one is committing this fraud. It is recommended that, in order to deter any abuse of the system, that a penalty be put in place should a violation be detected whereby a $200.00 ticket be issued to the offender and that they be barred from requesting free records in the future based on indigency for a period of 6 months (again, these amounts can be adjusted).

The proposed Indigency Policy therefore would possess the following elements:

1. Whether or not a person is to be considered 'indigent' for these purposes would be based on an analysis of their annual income and total assets (judged on the basis of their last Six (6) months of holdings;

2. Those applying for indigency status should be required to fill out a form, under oath, attesting to their financial situation (such form to be signed under oath);

3. The City will determine whether or not the applicant qualifies for being considered 'indigent' (for these purposes) based on whether they meet the Federal Poverty Level guidelines and have less than $2,500 of total assets on hand (for the last Six (6) months);

4. If the requesting party is an inmate, the City will employ the standard for 'indigency' that is used by the Connecticut Department of Corrections for such purpose;

5. A qualifying indigent requesting party shall be limited to receiving 200 pages or records (or the corresponding value thereof) at any one time (for a period to last 45 days from the date of the last request);

6. The requesting party will be required to aver under oath that the request for the subject records is being made for that party's use and not being made on behalf of

third (and potentially unqualified) third parties (subject to penalty for violating this provision).

Accordingly, it is requested that the Common Council pass the following Resolution:

> *"Be it Resolved, that the 'Indigency Policy' as presented on the Record be adopted as that of the City of Norwalk'*

As always I will be available to respond to any questions or concerns that you may have regarding this matter. Thank you in advance for taking the time to consider this proposal.

Very truly yours,

M. Jeffry Spahr
Deputy Corporation Counsel

MJS:nm

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February 7, 2017

PROPOSED OPERATING BUDGET / FISCAL YEAR 2017-2018

The proposed operating budget for FY 2018 reflects the Parking Authority's mission to enhance economic development and quality of life as a critical contributors through community partnerships, opportunities and financially balanced parking programs. The 2018 Operating Expense Budget of $6,440,601 addresses these goals.

Expense Highlights:

1. Improved customer and security services
2. Collaborative community parking programs that promote economic development
3. Enhanced field ambassador presence
4. Enhanced security systems
5. City expense allocations

Expense Drivers:

1. $64,000 increase for extended customer service hours in the Wall and SoNo Districts during peak activity periods.
2. $56,000 for security services roving patrol
3. $33,000 to replace maintenance/enforcement vehicle as per the fleet replacement plan
4. $40,000 for a hybrid security roving patrol vehicle
5. $89,188 increase for City allocated expenses for salaries and benefits for city services provided to the Parking Authority.

Rate Highlights:

1. No recommended changes to current rate structure approved for FY 2017
2. Reduced on street hours of operation in the SoNo District to 9 p.m.
3. Discount for parking violation on site payment within 24 hours of issuance

Revenue Drivers:

1. $34,698 increase transient parking reflecting activity changes
2. $44,755 increase for on street parking reflecting activity and hours of operation changes and additional on street meter installations around the Waypoint Development and Washington Streets.
3. $186,213 increase to violations reflecting parker compliance, a broader enforcement area on West Avenue and SoNo and increased district activity. Represents 14% of total annual revenue.

Norwalk Parking Authority
PROPOSED BUDGET (SUMMARY)
FY 2018

	Budget FY 2017	PROPOSED Budget FY 2018	Variance $ to Budget FY 2017	Variance % to Budget FY 2017
REVENUE:				
Monthly	2,553,639	2,551,308	(2,331)	-0.09%
Transient	2,789,826	2,824,524	34,698	1.24%
Meters	419,739	464,494	44,755	10.66%
Violations	786,501	972,714	186,213	23.68%
Sales Tax/Refunds	(173,275)	(176,388)	(3,113)	1.80%
TOTAL PARKING REVENUE	**6,376,431**	**6,636,652**	**260,221**	**4.08%**
Other Revenue	111,240	104,200	(7,040)	-6.33%
TOTAL SYSTEM REVENUE	**6,487,671**	**6,740,852**	**253,181**	**3.90%**
EXPENSES:				
Payroll/Benefits	1,872,745	2,049,235	176,489	9.42%
Operating Expenses	2,540,763	2,546,923	6,160	0.24%
City Support Charges	780,358	869,558	89,200	11.43%
Debt Service	986,011	974,884	(11,126)	-1.13%
TOTAL EXPENSES	**6,179,877**	**6,440,601**	**260,723**	**4.22%**
FUND BALANCE	**307,794**	**300,251**	**(7,542)**	**-2.45%**

Norwalk Parking Authority
PROPOSED BUDGET (by LOCATION)
FY 2018

	Meters/ Enforcmt 301	SNRR Garage 305	SNRR Lot 306	Maritime Garage 307	Haviland 308	YDG 309	Webster 310	N. Water Lot 311	Wall St. Lot 313	Main St. Lot 314	ENRR Lots 316	TOTAL
REVENUE:												
Monthly	0	882,312	0	377,837	388,603	145,280	521,794	0	38,670	31,165	165,648	2,551,308
Transient	0	583,200	739,728	532,505	274,500	47,550	370,261	244,200	4,680	22,140	5,760	2,024,524
Meters	464,494	0	0	0	0	0	0	0	0	0	0	464,494
Violations	972,714	0	0	0	0	0	0	0	0	0	0	972,714
Sales Tax/Refunds	0	0	0	(54,355)	(39,593)	(9,267)	(53,156)	(14,581)	(2,253)	(3,183)	0	(176,388)
TOTAL PARKING REV.	1,437,208	1,465,512	739,728	855,987	623,510	183,563	838,899	229,619	41,097	50,122	171,408	6,636,652
Other Revenue	8,000	73,860	0	6,500	0	15,840	0	0	0	0	0	104,200
TOTAL SYSTEM REV.	1,445,208	1,539,372	739,728	862,487	623,510	199,403	838,899	229,619	41,097	50,122	171,408	6,740,852
EXPENSES:												
Operating Exp.	959,727	968,034	279,723	812,539	333,928	328,131	516,598	113,781	79,675	78,200	125,820	4,596,158
City Support Charges	141,179	126,206	75,357	152,159	87,658	61,367	121,439	33,033	27,325	26,723	17,112	869,558
Debt Service	33,910	107,329	8,991	586,462	112,111	26,972	64,943	1,798	0	0	32,367	974,884
TOTAL EXPENSES	1,134,817	1,201,570	364,071	1,551,161	533,697	416,471	702,981	148,613	106,999	104,923	175,299	6,440,601
FUND BALANCE	310,391	337,802	375,657	(688,674)	89,813	(217,068)	135,918	81,007	(65,903)	(54,801)	(3,891)	300,251

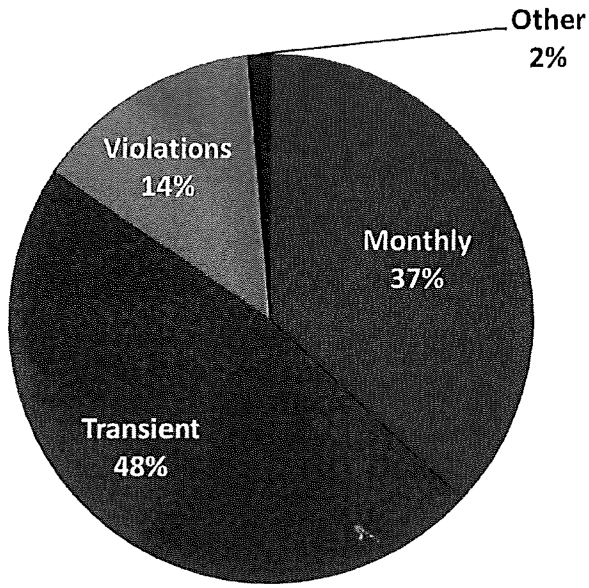
Norwalk Parking Authority
PROPOSED BUDGET (Detail)
FY 2018

	Actual FY 2016	Budget FY 2017	PROPOSED Budget FY 2018	Variance $ to Budget FY 2017	Variance % to Budget FY 2017
PARKING REVENUE					
Monthly	2,418,961	2,553,639	2,551,308	(2,331)	-0.09%
Transient	2,721,462	2,789,826	2,824,524	34,698	1.24%
Meters	282,845	419,739	464,494	44,755	10.66%
Violations	969,688	786,501	972,714	186,213	23.68%
Less: Refunds	(1,665)	0	0	0	0
Less Sales Tax	(176,244)	(173,275)	(176,388)	(3,113)	1.80%
TOTAL PARKING REVENUE	**6,215,048**	**6,376,431**	**6,636,652**	**260,221**	**4.08%**
OTHER REVENUE					
Art Program - MG	1,576	0	0	0	0
Advertising	1,200	1,000	1,000	0	0.00%
Lease Income - SNRR	14,913	14,400	15,000	600	4.17%
Lease Income - YDG	16,204	15,840	15,840	0	0.00%
SNRR/ENRR Concessions	53,851	50,000	51,360	1,360	2.72%
Investment Income	23,637	6,000	8,000	2,000	33.33%
Enhanced Parking Svcs.	1,958	0	0	0	0
ATM Machines	13,241	24,000	13,000	(11,000)	-45.83%
TOTAL OTHER REVENUE	**126,580**	**111,240**	**104,200**	**(7,040)**	**-6.33%**
TOTAL SYSTEM REVENUE	**6,341,628**	**6,487,671**	**6,740,852**	**253,181**	**3.90%**
EXPENSES					
Personnel/Benefits (FTE 36.5)	1,707,805	1,872,745	2,049,235	176,489	9.42%
Security Service Contracts	103,395	115,000	115,000	0	0.00%
Equipment Expense	107,302	87,540	90,000	2,460	2.81%
Vehicle Expense	64,386	95,000	90,000	(5,000)	-5.26%
Building & Property R&M	887,859	545,989	550,689	4,700	0.86%
Sanitation Expense	21,359	17,520	17,520	0	0.00%
Operating Expense	107,116	95,000	95,000	0	0.00%
Elevator Repair & Maintenance	19,644	27,600	27,600	0	0.00%
Snow Removal	117,409	275,000	250,000	(25,000)	-9.09%
Signage	48,682	50,000	50,000	0	0.00%
Paper products vrc equip	23,711	15,000	15,000	0	0.00%
Liability Insurance	153,238	157,031	163,196	6,165	3.93%
Maritime Garage Condo Fees.	20,037	20,441	20,845	404	1.98%
Uniforms	8,436	15,000	10,000	(5,000)	-33.33%
Utilities	74,363	65,516	66,830	1,315	2.01%
Management Fees	126,905	100,000	100,000	0	0.00%
Office Expense	18,033	16,700	18,000	1,300	7.78%
Service Contracts	103,244	180,160	150,000	(30,160)	-16.74%
Telephone/Data Communnications	76,697	60,000	75,000	15,000	25.00%
Credit Card Fees	172,580	167,267	177,243	9,976	5.96%
Permit/Violation Management	186,701	100,000	130,000	30,000	30.00%
Marketing & Communictaions	44,894	50,000	50,000	0	0.00%
Capital Reserve & Replacement	135,000	135,000	135,000	0	0.00%
Parking Programs	0	100,000	100,000	0	0.00%
Contingency Fund	0	50,000	50,000	0	0.00%
TOTAL OPERATING EXPENSES	**4,329,943**	**4,413,508**	**4,596,158**	**182,650**	**4.14%**
CITY ADMINISTERED EXPENSES					
Personnel/Benefits (city alloc.)	448,854	410,716	509,153	98,437	23.97%
Contingency -unsettled negotiation	0	0	10,183	10,183	0.00%
Electric	210,066	296,217	301,163	4,946	1.67%
Business Exp.	3,591	4,500	4,500	0	0.00%
Sewer (WPCA)	4,701	8,925	9,559	634	7.11%
Professional Service	24,781	30,000	30,000	0	0.00%
Legal Service	0	30,000	5,000	(25,000)	-83.33%
TOTAL CITY ADMINISTERED	**691,993**	**780,358**	**869,558**	**89,200**	**11.43%**
SUB-TOTAL OPERATING EXP.	**5,021,936**	**5,193,867**	**5,465,716**	**271,850**	**5.23%**
Debt Service Interest	348,075	368,098	348,695	(19,403)	-5.27%
Debt Service Principal	661,195	617,912	626,189	8,277	1.34%
SUB-TOTAL DEBT SERVICE	**1,009,270**	**986,011**	**974,884**	**(11,126)**	**-1.13%**
TOTAL EXPENSES	**6,031,206**	**6,179,877**	**6,440,601**	**260,723**	**4.22%**
Fund Balance	**310,422**	**307,794**	**300,251**	**(7,542)**	**-2.45%**

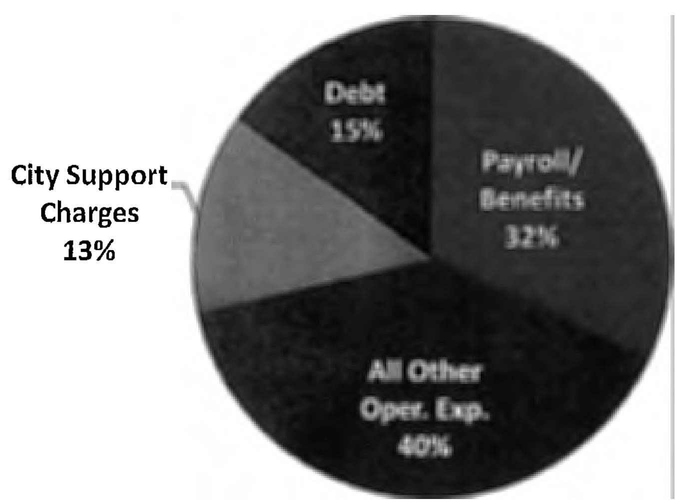
Norwalk Parking Authority
PROPOSED BUDGET NARRATIVE
FY 2018

	PROPOSED Budget FY 2018	Variance % to Budget FY 2017	Variance % to Forecast FY 2017	Notes
PARKING REVENUE				
Monthly	2,551,308	-0.09%	-0.09%	Approx. 3,000 permits per month systemwide.
Transient	2,824,524	1.24%	1.24%	Based on current activity levels and trends. Approx. 600,000 paid transactions annually
Meters	464,494	10.66%	10.66%	443,000 transactions includes meter operations from 9am-9pm. Rates $1.60/hr.
Parking Violation Revenue	972,714	23.68%	23.68%	Estimate 29,000 tickets issued & 14% of total revenue. Enforcement extended to 9pm. Includes early payment discount.
Less: Refunds	0	0 0		0
Less Sales Tax	-176,388	1.80%	1.80%	0
TOTAL PARKING REVENUE	6,636,652	4.08%	4.08%	
OTHER REVENUE				
Art Program - MG	0	0	0	registrations & sales per curator contract
Advertising	1,000	0.00%	0.00%	advertising program sales
Lease Income - SNRR	15,000	4.17%	4.17%	fashion institute lease, including 2 parking spaces
Lease Income - YDG	15,840	0.00%	0.00%	storage and NPD lease
SNRR/ENRR Concessions	51,360	2.72%	2.72%	concession agreement, electricity included (3%)
Investment Income	8,000	33.33%	33.33%	per city of norwalk comptroller
Enhanced Parking Svcs.	0	0	0	Valet parking revenue. Moved to Transient revenue
Storm Reimbursement (FEMA)	0	0	0	0
ATM Machines	13,000	-45.83%	-45.83%	MG & SNRR. Based on activity
TOTAL OTHER REVENUE	104,200	-6.33%	-6.33%	
TOTAL SYSTEM REVENUE	6,740,852	3.90%	3.90%	
EXPENSES				
Personnel/Benefits (FTE 36.5)	2,049,235	9.42%	9.42%	Includes expanded CSR hours at both SoNo and wall offices Thursday – Sat evenings and Saturday days. Add in hours for roving security patrol Thurs – Sat evenings. Add in enforcement hours assuming multi-space meters installed in the Wall District.
Security Service Contracts	115,000	0.00%	0.00%	Stanley, Dunbar services
Equipment Expense	90,000	2.81%	2.81%	Includes equip. purchase and leased equipment, Bobcat lease during winter (Nov. - April). Meter & paystation replacement program.
Vehicle Expense	90,000	-5.26%	-5.26%	Vehicle repairs, gas; replacement enforcement vehicle as part of contractual Fleet Replacement program. Includes new electric roving patrol vehicle
Building & Property R&M	550,689	0.86%	0.86%	Building repairs, HVAC, parking equipment, electrical, plumbing, landscaping, doors & hardware, irrigation, painting, fire alarm, fence repairs, minor paving/drainage repairs
Sanitation Expense	17,520	0.00%	0.00%	Dumpster services SNRR(2), MG(1), Wall St)(1), pest control (SNRR, ENRR)
Operating Expense	95,000	0.00%	0.00%	Payroll processing, cleaning exp., art show exp., janitorial supplies, access cards, coin count maint fee, internet service, Parkmobile fees. Based on actual.
Elevator Repair & Maintenance	27,600	0.00%	0.00%	Elevator R&M and service contract
Snow Removal	250,000	-9.09%	-9.09%	Reflects average historical costs
Signage	50,000	0.00%	0.00%	Reflects average historical costs
Tickets	15,000	0.00%	0.00%	Citations, spitter tickets, paystation receipt paper.
Liability Insurance	163,196	3.93%	3.93%	based on total revenues
Maritime Garage Condo Fees.	20,845	1.98%	1.98%	Increase 2%
Uniforms	10,000	-33.33%	-33.33%	Field personnel
Utilities	66,830	2.01%	2.01%	Includes water costs; 2.0% increase based on City proforma
Management Fees	100,000	0.00%	0.00%	per contract
Office Expense	18,000	7.78%	7.78%	Includes printing, postage, office supplies, professional publications, memberships. Incl. SONO & YDG customer service offices
Service Contracts	150,000	-16.74%	-16.74%	Includes communications equip., copier, PARCS PM contract, Cale, IPS fees, Internet/phone system maint. Contracts, Streetline fees. Reduction based on 2-year average
Telephone/Data Communnications	75,000	25.00%	25.00%	Cell phones, landlines, data lines. Includes customer service/security intercoms in facilities & paystations
Credit Card Fees	177,243	5.96%	5.96%	74% of parking revenue is via CC
Permit/Violation Management	130,000	30.00%	30.00%	Includes LPR, permit, enforcement & collections costs; software maint. Fees; increase based on historical cost average
Marketing & Communictaions	50,000	0.00%	0.00%	Includes website maint., public relations, marketing programs
Capital Reserve & Replacement	135,000	0.00%	0.00%	Enterprise fund requirement for capital improvement projects
Parking Programs	100,000	0.00%	0.00%	Collaborative community parking programs
Contingency Fund	50,000	0.00%	0.00%	0
TOTAL OPERATING EXP.	4,596,158	4.14%	4.14%	
CITY ADMINISTERED EXP.				
Personnel/Benefits (city alloc.)	509,153	23.97%	23.97%	City of Norwalk Contractual obligations. Includes new allocation for Corporation Counsel services. Assumes 2% increase
Contingency -unsettled negotiation	10,183	0.00%	0.00%	2% contingency for usettled union contract increases negotiation
Electric	301,163	1.67%	1.67%	SNEW utility expenses paid by the city of norwalk comptroller; 2.0% increase per City proforma
Business Exp.	4,500	0.00%	0.00%	City allocated expenses
Sewer (WPCA)	9,559	7.11%	7.11%	City expense increased 5.0%
Professional Service	30,000	0.00%	0.00%	Engineering, architectural consulting services
Legal Service	5,000	-83.33%	-83.33%	Contract development
TOTAL CITY ADMINISTERED	869,558	11.43%	11.43%	
SUB-TOTAL OPERATING EXP.	5,465,716	5.23%	5.23%	
Debt Service Interest	348,695	-5.27%	-5.27%	Based on DS schedule provided by City
Debt Service Principal	626,189	1.34%	1.34%	Based on DS schedule provided by City
SUB-TOTAL DEBT SERVICE	974,884	-1.13%	-1.13%	
TOTAL EXPENSES	6,440,601	4.22%	4.22%	
Fund Balance	300,251	-2.45%	-2.45%	

NPA Revenues FY2018



NPA Expenses FY2018



OPERATING BUDGET – FISCAL YEAR 2017/2018

DESCRIPTION OF SERVICES

The Norwalk Parking Authority is an advocate for downtown development and commerce supporting mobility, sustainability, growth and improvement while creating easy to park and pay options through mobile platforms and wayfinding systems.

HIGHLIGHTS for FY 2016-2017

1. Customer Experience:
   - Opened a customer service office inside the Yankee Doodle Garage to service the Wall Street District
   - Enhanced customer service through LAZ Parking ambassador training and urban center presence.
   - Offered discounted parking to pay by cell users during the month of December to activate the downtown and increase mobile app usage.
   - Reevaluated and implemented on street enforcement hours of operation changes.

2. Development and Construction Projects
   - Collaborated with the Head of the Harbor Developers to plan for parking alternatives during construction of the Main Street Parking Lot.
   - Collaborated with the Walk Bridge Project planning team
   - Collaborated with City departments, agencies, CTDOT and the business community to increase parking capacity at the East Norwalk Railroad Station.

3. Economic Development:
   - Implemented an outreach program through community, customer and business meetings.
   - Assisted the SoNo Business Community in an attempt to develop a SoNo restaurant marketing plan.
   - Explored enhancing the alleyway between the Webster Parking Lot and N. Main Street providing improved pedestrian experience.
   - Participated in a citywide parking capacity study collaborating with the Mayor appointed Steering Committee to evaluate future parking needs and recommend alternatives.
   - Showcased the Art in Parking Places program through quarterly exhibits at the Maritime Garage Gallery collaborating with the Norwalk Arts Commission.
   - Installed aesthetically functional lights on the façade of the YDG and installed new elevators to create a safer and improved parking experience.

4. Energy Management:
   - Replaced fluorescent lighting with LED lighting at the Yankee Doodle Garage and at the Webster Parking Lot through a grant program offered by Eversource and SNEW.

5. Financial Stability:
   - Continued to operate with a balanced financial portfolio and diversified revenue stream
   - Continued to monitor parking compliance.
   - Continue to budget for a capital reserve account to ensure facility sustainability and customer safety.
   - Implemented recommendations from the rate study while increasing activity and creating necessary on street turnover and enhancing development and mobility.
   - Monitored the impact of the rate increases and on street policy changes. We learned that rather than decreased activity the rate increases resulted in increased activity compared to the prior fiscal year of over 20,000 more transactions for the first 6 months of fiscal year 2017.

6. Maintenance and Security:
    - Implemented facility maintenance improvements to extend facility useful life;
    - Upgraded and installed additional security cameras and systems collaborating with the NPD.

7. Technology and Communication:
    - Continued to provide communication through an interactive website, mobilized smartphone applications and social media alerts
    - Increased pay by cell usage through collaborate marketing efforts.
    - Implemented prepayment online parking reservation technology for Maritime Aquarium customers.

8. Transportation:
    - Collaborated with city agencies/departments and the business community to evaluate an urban circulator and/or valet services.

GOALS FY 2017-2018

1. Customer Experience:
    - Increase the Customer Service hours of operation during peak activity periods.
    - Implement a customer service tracking program to respond quickly to the public.
    - Continue outreach efforts through the field ambassador program.
    - Evaluate wayfinding improvement opportunities

2. Development and Construction –
    - Coordinate and collaborate with developers, Redevelopment Agency and the State to offer parking alternatives during district construction projects.

3. Economic Development

- Expand district marketing program and advertising opportunities through collaborative business efforts.
- Evaluate a parking capacity plan based on recommendations from the study. Collaborate with the Mayor's Office, Redevelopment Agency, Planning and Zoning, SoNo and Wall Street Task Forces, the Library and the Common Council.
- Continue to expand the Art in Parking Places program collaborating with the Arts Commission.

4. Energy Management:
    - Replace the fluorescent lights with LED lighting at the South Norwalk Railroad Station.
    - Purchase a hybrid security vehicle for the roving patrol program in the downtown districts for improved security services.
    - Evaluate solar energy options.

5. Financial Stability:
    - Operate with a balanced financial portfolio and diversified revenue stream;
    - Fund capital reserve and replacement account to ensure facility sustainability and customer safety.
    - Continue to evaluate system wide rate options that places the appropriate value on the best locations and times, maximizes turnover and enhance development and mobility.

6. Maintenance and Security:
    - Perform facility maintenance and structural improvements to extend facility useful life and enhance operational efficiency.
    - Enhance security through lighting and camera system installations.
    - Implement a roving security patrol program during peak activity periods in the districts.

7. Technology and Communication:
    - Provide superior communication through interactive website, mobilized smartphone applications, social media and other online and mobile platforms.
    - Continue to implement the smartparking/technology plan to capture utilization data and provide easy and convenient payment options

- Improve wayfinding, payment and operational efficiency efforts through the use of technology;
- Expand the prepayment online reservation at the Maritime Garage and the South Norwalk Railroad Station to the business community

8. Transportation
    - Evaluate alternative transportation options and interests at the South Norwalk Railroad Station.

AGENDA APRIL 13, 2017

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE		APPROVED BY TAX COLLECTOR	REPORTED TO CLAIMS COMMITTEE
BUD BEHLING LEASING INC		15-MV-401590 ($284.73)	PRORATION
CITY CATING INC	($389.03)	15-MV-312128 ($199.83)	ABATEMENTS
		15-MV-312139 ($189.20)	ABATEMENTS
CORVINGTON LIZET		15-MV-402974 ($241.31)	PRORATION
DAIMLER TRUST		15-MV-314777 ($260.28)	PRORATION
DAIMLER TRUST	($630.06)	15-MV-314894 ($239.64)	PRORATIONS
		15-MV-314907 ($390.42)	PRORATIONS
DAWIN AMAYA GARCIA	($92.55)	15-MV-323672 ($69.71)	WRONG NAME
		15-MV-323675 ($22.84)	WRONG NAME
DEVINE BROS INC	($1,684.84)	15-MV-316688 ($1,206.87)	ABATEMENTS
		15-MV-316686 ($378.62)	ABATEMENTS
ELMORE STEVE		15-MV-319447 ($23.55)	PRORATION
FLAHERTY TIMOTHY MICHAEL		15-MV-322054 ($61.11)	PRORATION
HOCON GAS INC	($3,541.28)	15-MV- SEE BACK UP	ABATEMENTS
HOHN DIEDRICH W		15-MV-329303 ($322.87)	PRORATION
HONDA LEASE TRUST		15-MV-329831 ($51.71)	PRORATION
HONDA LEASE TRUST	($641.37)	15-MV-329530 ($386.89)	PRORATIONS
		15-MV-330034 ($198.45)	PRORATIONS
		15-MV-406791 ($56.03)	PRORATIONS
HONDA LEASE TRUST	($190.99)	15-MV-329525 ($60.65)	PRORATIONS
		15-MV-329920 ($37.23)	PRORATIONS
		15-MV-330268 ($93.11)	PRORATIONS
HONDA LEASE TRUST		15-MV-330189 ($295.25)	PRORATION
HONDA LEASE TRUST	($1,594.24)	15-MV- SEE BACK UP	PRORATIONS AND ABATEMENT
JP MORGAN CHASE BANK NA		15-MV-333575 ($189.45)	PRORATION
JP MORGAN CHASE BANK	($2,316.26)	15-MV- SEE BACK UP	PRORATIONS AND ABATEMENT
MADDEN CHRISTOPHER GRANT	($135.08)	15-MV-339320 ($72.84)	PRORATION AND ABATAMENT
		15-MV-339319 ($62.24)	PRORATION AND ABATAMENT

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE		APPROVED BY TAX COLLECTOR		REPORTED TO CLAIMS COMMITTEE
MOCCIA BARBARA V	($852.81)	14-MV-342917	($458.23)	ABATEMENT SENT TO RIDGEFIELD
		15-MV-343485	($394.58)	ABATEMENT SENT TO RIDGEFIELD
MOORER ISAAC		15-MV-344083	($44.40)	PRORATION
MORRELL RICHARD G JR	($75.48)	15-MV-344453	($44.78)	PRORATIONS
		15-MV-344452	($30.70)	PRORATIONS
NISSAN INFINITI LT		15-MV-346229	($355.64)	PRORATION
NISSAN INFINITI LT		15-MV-346105	($223.10)	PRORATION
PASCARELLI ALPHONSE J		15-MV-349516	($287.86)	ABATEMENT SENT TO MONROE
PASCARELLI ALPHONSE J		15-MV-800027	($216.02)	ABATEMENT SENT TO MONROE
PETRINI JERRY EDWARD		15-MV-350730	($151.39)	PRORATION
RYDER TRUCK RENTAL LT		15-MV-900036	($566.75)	PRORATION
SEO JANICE L		15-MV-358183	($60.71)	PRORATION
SHAWS LAWNS INC	($4,920.63)	15-MV-358541	($1,145.57)	ABATEMENT-DMV REG EXP 2010
		15-MV-358540	($1,317.36)	ABATEMENT-DMV REG EXP 2010
		15-MV-358539	($1,317.36)	ABATEMENT-DMV REG EXP 2010
		15-MV-358542	($1,140.34)	ABATEMENT-DMV REG EXP 2010
TONY SOMMA LLC		15-MV-413964	($19.51)	ABATEMENT
TOYOTA LEASE TRUST		15-MV-413182	($113.46)	PRORATION
TOYOTA LEASE TRUST		15-MV-363990	($252.18)	PRORATION
VALLERIE KEVIN C / VALLERIE CHERYL		15-MV-366391	($191.74)	ABATEMENT SENT TO FAIRFIELD
VCFS AUTO LEASING COMPANY		15-MV-367158	($421.41)	PRORATION
WALKER STEPHEN WILLIAM		15-MV-415431	($83.22)	ABATEMENT
WRIGHT STEPHEN L		15-MV-370193	($47.28)	PRORATION

AGENDA APRIL 13, 2017

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE		APPROVED BY TAX COLLECTOR		REPORTED TO CLAIMS COMMITTEE
THE GINGER MAN A/K/A CASK REPUBLIC	($3,569.39)	14-PP-203234	($741.90)	OVERPAYMENTS
		15-PP-203225	($2,827.49)	OVERPAYMNETS
HARVEY INDUSTRIES INC		15-PP-201456	($6,630.39)	OVERPAYMENT
ANDERSON MICHAEL / ANDERSON EMILY RE: 36 RANGE RD 6-32B-25-0		15-RE-101127	($137.66)	ENTITLE TO VETS EXMPTN
ARTEMISIA LLC RE: 10 PLATT ST UNIT MSA12 3-6-10-MSA12		15-RE-113797	($160.29)	OVERPAYMNET
CARPENTER EARL S * MARJORIE C RE: 9 STARLIGHT DR 5-16-249-0		15-RE-104219	($108.41)	INCORRECT INTEREST ONLINE
CORELOGIC RE: 4 GREY HOLLOW RD 5-39-1-0		15-RE-123322	($2,173.28)	OVERPAYMENT
DANTONIO JOHN G SR RE: 349 MLK 5-82-250-0	($4,486.00)	14-RE-106378	($1,938.00)	SEWER USE FEE ADJ. PER WPCA
		15-RE-106431	($2,548.00)	SEWER USE FEE ADJ. PER WPCA
GIGLIO LAWRENCE S & GINA RE: 66 CHESTNUT ST 2-76-31-0	($945.00)	13-RE-110328	($300.00)	ADJ SEWER USE FEE PER WPCA
		14-RE-110336	($315.00)	ADJ SEWER USE FEE PER WPCA
		15-RE-110406	($330.00)	ADJ SEWER USE FEE PER WPCA

AGENDA APRIL 13, 2017

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE		APPROVED BY TAX COLLECTOR		REPORTED TO CLAIMS COMMITTEE
LERETA C/O CELINK REVERSE MORTGAGE				
RE: 20 RICHMOND RD				
6-5-39-0		15-RE-125780	($6,592.87)	OVERPAYMENT
ROBERT MASLAN JR, ESQ TRUSTEE				
RE: BROOKSIDE RD				
5-60-9-0		15-RE-117511	($1,149.64)	TAXABLE TO EXEMPT

SPECIAL REQUEST

AMF BOWLING CENTERS INC				
RE: 701 CONNECTICUT AVE		15-PP-200184	($17,504.57)	OVERPAYMENT
THE STOP + SHOP COMPANY LLC				
RE: 307 CONNECTICUT AVE	($11,672.42)	13-RE-125752	($3,853.30)	COURT STIP SETTLEMENT
		14-RE-126476	($3,903.96)	COURT STIP SETTLEMENT
		15-RE-126534	($3,915.16)	COURT STIP SETTLEMENT
LIMAS LLC				
RE: 349 CONNECTICUT AVE	($20,316.62)	13-RE-115509	($6,706.92)	COURT STIP SETTLEMENT
		14-RE-115491	($6,795.10)	COURT STIP SETTLEMENT
		15-RE-115569	($6,814.60)	COURT STIP SETTLEMENT

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE		APPROVED BY TAX COLLECTOR		REPORTED TO CLAIMS COMMITTEE
THE JOSTAL CORP				
RE: 385 CONNECTICUT AVE	($65,697.92)	13-RE-113329	($23,094.54)	COURT STIP SETTLEMENT
		14-RE-113426	($21,271.16)	COURT STIP SETTLEMENT
		15-RE-113426	($21,332.22)	COURT STIP SETTLEMENT

HOCON GAS INC

BILL #	PLATE #	VIN#	AMOUNT
15-406580	44244A	2NKMHZ7X27M210676	$ 160.58
15-406581	31376A	1FV6HFAA0SL825135	$ 32.81
15-406576	36888A	1FVABTAK24HM50082	$ 70.68
15-406577	38552A	2NKMHZ7X65M098042	$ 112.39
15-406578	58013A	4UZAEDE34GCHF9141	$ 1,026.78
15-406579	47976A	1FVACXBS2ADAN4968	$ 203.94
15-406582	46733A	1FVACXBSX9HAG2686	$ 143.29
15-406583	59579A	2NKMLZ9X77M182644	$ 189.37
15-406584	31377A	1FVABTAK71HH61750	$ 56.60
15-406585	33297A	1FV6HLAA1TL658610	$ 34.80
15-406571	40560A	2NKMHZ7X66M128724	$ 134.56
15-406572	56428A	5PVNV8JV4F4S54344	$ 543.31
15-406573	52104A	5PVNV8JV2A4S51712	$ 271.61
15-406574	43782A	2NKMHD7X53M383587	$ 84.90
15-406575	54744A	5PVNV8JV8E4S53809	$ 475.66
TOTAL			**$ 3,541.28**

HONDA LEASE

BILL #	PLATE #	VIN#	AMOUNT
15-329510	398YNX	5FNYF4H23DB044564	$ 302.34
15-329550	260ZXG	5J6RM4H72DL069310	$ 198.10
15-329705	8AAAE2	5FRYD4H29EB004771	$ 303.76
15-330124	480XWD	19VDE1F59DE021821	$ 157.17
15-330218	4AWMW9	5J6RM4H77CL054705	$ 427.48
15-330302	9AETP6	19VDE1F51EE002519	$ 205.39
TOTAL			**$ 1,594.24**

JP MORGAN CHASE BANK NA

BILL #	PLATE #	VIN#	AMOUNT
15-333218	199ZWO	JF1GPAC68DH845806	$ 197.89
15-333222	280ZPW	4S4BRBKC3D3214059	$ 240.56
15-333301	120ZOS	SALAG2D41CA651007	$ 734.53
15-333313	291ZHD	SALAG2D48CA636200	$ 734.53
15-333316	273ZKK	1YVHZ8EH8D5M04995	$ 203.48
15-333637	705ZUY	4S3BMBG63D3029306	$ 205.27
TOTAL			**$ 2,316.26**

TAX COLLECTOR'S REPORT
MARCH 2017

FISCAL YEAR 2016-2017 (2015 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 16 - MAR 17	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$17,749,640.53	$16,457,908.44	92.72%	$17,608,130.14	($141,510.39)	93.47%
AUTOMOBILE-SUPPLEMENTAL	$3,315,742.19	$2,770,962.79	83.57%	$3,250,185.13	($65,557.06)	85.26%
PERSONAL PROPERTY	$19,959,243.96	$19,502,318.03	97.71%	$19,974,635.04	$15,391.08	97.64%
REAL ESTATE	$265,387,336.38	$261,690,409.87	98.61%	$264,815,509.48	($571,826.90)	98.82%
TOTAL TAX	**$306,411,963.06**	**$300,421,599.13**	**98.04%**	**$305,648,459.79**	**($763,503.27)**	**98.29%**
SEWER USE	$15,359,855.00	$15,081,999.28	98.19%	$15,337,115.63	($22,739.37)	98.34%
IPP FEE	$212,250.00	$190,008.77	89.52%	$212,000.00	($250.00)	89.63%

FISCAL YEAR 2015-2016 (2014 GRAND LIST)	ORIGINAL LEVY	JUN 15 - MAR 16				
AUTOMOBILE-REGULAR	$17,433,300.64	$15,998,973.78	91.77%	$17,162,755.74	($270,544.90)	93.22%
AUTOMOBILE-SUPPLEMENTAL	$2,846,741.63	$2,356,179.87	82.77%	$2,825,173.93	($21,567.70)	83.40%
PERSONAL PROPERTY	$18,492,367.14	$18,104,307.08	97.90%	$18,504,044.22	$11,677.08	97.84%
REAL ESTATE	$261,229,545.62	$257,418,970.93	98.54%	$260,752,325.21	($477,220.41)	98.72%
TOTAL TAX	**$300,001,955.03**	**$293,878,431.66**	**97.96%**	**$299,244,299.10**	**($757,655.93)**	**98.21%**
SEWER USE	$14,660,068.00	$14,371,636.84	98.03%	$14,636,581.00	($23,487.00)	98.19%
IPP FEE	$189,750.00	$194,641.53	102.58%	$216,500.00	$26,750.00	89.90%

TAX DIFFERENCE 2015 G.L. vs. 2014 G.L. INCREASE/(DECREASE)	$6,410,008.03	$6,543,167.47	0.09%	$6,404,160.69	($5,847.34)	0.08%
SEWER DIFFERENCE 2015 G.L. vs. 2014 G.L. INCREASE/(DECREASE)	$699,787.00	$710,362.44	0.16%	$700,534.63	$747.63	0.15%
IPP DIFFERENCE 2015 G.L. vs. 2014 G.L. INCREASE/(DECREASE)	$22,500.00	($4,632.76)	-13.06%	($4,500.00)	($27,000.00)	-0.28%

BACK TAXES COLLECTED	FISCAL YR 2016-2017 (JUL 16 - MAR 17)	FISCAL YR 2015-2016 (JUL 15 - MAR 16)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$2,262,755.77	$1,841,018.38	$421,737.39
PRIOR SEWER USE FEE	$64,341.88	$111,418.73	($47,076.85)
PRIOR IPP FEE	$16,922.40	$15,671.53	$1,250.87
TOTAL PRIOR TAX, SEWER & IPP	**$2,344,020.05**	**$1,968,108.64**	**$375,911.41**
CURRENT INTEREST	$621,368.78	$556,555.55	$64,813.23
PRIOR INTEREST	$689,051.80	$652,480.04	$36,571.76
SEWER USE FEE INTEREST	$56,677.50	$65,306.27	($8,628.77)
IPP FEE INTEREST	$7,374.56	$7,512.02	($137.46)
TOTAL INTEREST COLLECTED	**$1,374,472.64**	**$1,281,853.88**	**$92,618.76**
PRIOR LIEN FEE	$19,800.64	$10,514.95	$9,285.69
CURRENT LIEN FEE	$1,705.09	$2,947.29	($1,242.20)
TOTAL LIEN FEE COLLECTED	**$21,505.73**	**$13,462.24**	**$8,043.49**
MISC FEES COLLECTED**	**$174,047.37**	**$59,556.70**	**$114,490.67**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$3,914,045.79**	**$3,322,981.46**	**$591,064.33**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

** PRIOR & CURRENT FISCAL YEAR INCLUDES TAX SALE AND TITLE SEARCH FEES PROCESSED THRU MUNIS

SOLE SOURCE PROCUREMENT REQUEST

Date - 3/21/2017

Please read the Sole Source procurement Policy printed on page 2 before filling out this request. This form is to be used in conjunction with the Procurement Request Form.

Briefly describe the scope of services or equipment needed. Attach a Procurement Request Form and complete specifications.

____

This purchase qualifies as a Sole Source procurement for the following reason(s):

- [ ] **The compatibility of equipment is of paramount consideration.**
- [ ] **The compatibility of accessories, replacement parts is of paramount consideration.**
- [ ] **The sole supplier's item is needed for trial use or testing.**
- [ ] **The sole supplier's item is to be produced for resale or donation.**
- [ ] **A Public utility service**
- [X] **Other, please explain -**
  Similar software is not compatible with saved information on onging cases and needed research on frequent topics would be lost.

Outline any research you did in determining that this vendor is the only one able to supply this item or service. Be specific as to names and addresses of firms or people contacted. Attach supportive documentation.

Please see attached email for substantiation of this sole source request.

____
Department Head's Signature

The Purchasing Agent		Corporation Counsel	
[X] Supports	[ ] Does not support	[ ] Supports	[ ] Does not support

This request for a sole source purchase

Ben Luce
Signature

____
Signature

Luce, Benjamin

From: Spahr, Jeff
Sent: Tuesday, March 21, 2017 9:04 AM
To: Luce, Benjamin
Cc: Coppola, Mario; Beltz-Jacobson, Diane; Barron, Robert
Subject: RE: New License Agreement

Ben-

The Law Department has long used the WestLaw service for legal research. Within the recent past WestLaw has actually updated its service to a platform known as WestLaw Next. It is true that the main competitor for WestLaw Next is Lexis Nexis and that the 'tools' are similar. However, we believe that the WestLaw product is superior. While there are still more options available (e.g. Bloomberg) it is estimated that WestLaw holds approximately 54% of the market share of these legal tools.

We find that WestLaw Next is very user friendly, comprehensive and trustworthy. We say that because in our profession it is necessary to always have the most current updates on legal decisions and developments. This helps not only in winning your case but in developing a strategy as to how to present your case (or defend against claims made against the City).

I believe that we also have to consider productivity. For many attorneys WestLaw is the 'lingua franca' of the profession. It cannot be said, for example, the English, or French or Mandarin Chinese is a better language than any of its 'competitors'. However, if a business suddenly decided to switch from one language to another, the productivity of the workforce would plummet.

I believe that if we switched over from one platform to another we would be 'dead in the water' for as long as it would take for us to master the new system. In addition, the information that we had saved for ongoing cases and needed research on frequent topics would be lost. I am not sure how transportable this would be.

At this point the Law Department is, basically, overwhelmed with work (with more coming in). We cannot afford to dump our current research platform for another.

Accordingly, it is my firm and professional opinion that it is in the best interests of the City that we renew our WestLaw subscription.

Some comparisons:

https://libsource.com/westlaw-vs-lexisnexis-better/

http://guides.law.csuohio.edu/legal-research/wexisnextcompared

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From: Luce, Benjamin
Sent: Tuesday, March 21, 2017 8:33 AM
To: Spahr, Jeff
Subject: RE: New License Agreement

THOMSON REUTERS WESTLAW

Proposal prepared for

Norwalk Law Department

Prepared by

Yvonne Guillotte
Government Consultant
Thomson Reuters West

March 17, 2017

Team–

First, I'd like to thank you for the opportunity to provide Norwalk Law Department a Proposal to further our partnership. Your time and attention to this on-going discussion is very much appreciated.

As I'm sure you are aware, there are many great reasons to implement a new, 3 year Westlaw agreement. To name just a few:

1. Your Attorneys will have access to the **most updated, most accurate** legal information on an easy to navigate platform they are familiar with and enjoy.

2. Your Researchers will experience the efficiencies built into **Westlaw's Search Engine and West's Key Number System**. Time is precious and it is important they are able to find on-point info quickly.

3. Access to Westlaw **exclusive resources** for Connecticut such as the Connecticut Practice Series, and National exclusives such as CJS and Wright and Miller.

4. A **new book discount agreement** that allows for predictable, monthly billing and a 5% cap on annual increases.

~~5. Unlimited CLE courses through our **West Legal Ed Center** online solution.~~

6. Maintaining the ability to **branch out into other technology** solutions that are integrated with Westlaw and will make the daily administrative grind more manageable.

I have revised Option 2 from the previous Proposal for Westlaw/book subscriptions. I would appreciate if you would please keep this information confidential.

Current Westlaw pricing - $1,513 per month for 3 Attorneys ($18,156 annual)
Current Book pricing - $4,670 annually (increasing at 20% per year)

Product Description	SAP Qty	2017 Unit Upkeep Price	WP Disc %	2017 TTL Sub Estimate
MANUAL EMPL DISCRIM SUB	1	1,128.00	50.%	564.00
CT PR V9-9B LAND USE SUB	1	162.00	50.%	81.00
CT PR RULES APPELLATE PROC PAM SUB	1	354.00	50.%	177.00
CT PR V6 TRIAL PR SUB	1	94.00	50.%	47.00
CT GEN STAT SUB	1	7,079.00	50.%	3,539.50
FED CIV JUD PROC & RULES SUB	1	184.00	50.%	92.00
CT CR S/F (2V) SUB	1	221.00	50.%	110.50
CT PR V11 EVIDENCE HNDBK SUB	1	118.00	50.%	59.00
				4,670.00

Current overall annual spend = $22,826 plus $1,097 in outside charges
Comparative 36 month spend all things status quo- $82,442

Proposed Option – West's *Westlaw for Government* (National Core, Premium Analytical, Litigation, Drafting Assistant, Practical Law and new West Complete book discount program. This plan gives your Researchers MUCH greater access to content on Westlaw. I have attached brochures that detail all of the content included.

Westlaw Pricing for Option 2 -$2,032 per month for 5 Attorneys

Book pricing -Pricing for the 1st year of this program will be $500.40 (with the elimination of the General Statutes and the Manual on Employment Discrimination)

Overall 12 month spend = $24,884
Overall expenditures under this Option 2 will be approximately - $78,446 for 36 months.

Total Savings over 36 months - $3,996

As a result of the growing expansiveness of the law and Westlaw research content, West continues to work to provide our government customers with the information they need while continuing to provide the best value to our customers. Based on analysis of our government agency usage patterns, we are proud to offer a simplified, yet expansive content plan for your online access that aligns with our easy to use Westlaw platform.

CONTENT COMPARISON TABLE

The following table helps illustrate how West's proposed content compares with typical content proposed to an average law office.

Content		Other Providers	West's Offer
National Core			
Primary Law (cases/statutes/administrative law/regulations)		✓	✓
Legislative History		✓	✓
Graphical Statutes	WESTLAW EXCLUSIVE		✓
PastStat Locator	WESTLAW EXCLUSIVE		✓
Regulations with Editorial Enhancements	WESTLAW EXCLUSIVE		✓
Bill and Regulation Tracking		✓	✓
Premium Analytical			
American Law Reports (ALR)			✓
All AMJUR Library	WESTLAW EXCLUSIVE		✓
Corpus Juris Secundum (CJS)	WESTLAW EXCLUSIVE		✓
Federal Treatises		✓	✓
Topical Treatises		✓	✓
50 State Surveys			✓
Practitioner Insights			✓
State Analytical –all 50 States		✓	✓
Law Reviews and Journals		✓	✓
Jury Instructions			✓
Forms		✓	✓
News		✓	✓
Litigation			
Briefs		✓	✓
Trial Court Documents (Pleadings, Motions, and Memoranda)		✓	✓
Trial Court Orders		✓	✓
Expert Materials			✓
Jury Verdicts		CT Only	✓
Profiler			✓
Arbitration			✓
Dockets			✓
Inline KeyCite	WESTLAW EXCLUSIVE		✓
Case Evaluator			✓
Practical Law	WESTLAW EXCLUSIVE		✓
Drafting Assistant		✓	✓

As you can clearly see, Westlaw not only provides the most Accurate, Organized and Content-rich legal research solution in the market, but we also provide much in the way of Exclusive content you will not find with any other provider.

I am confident you will be happy with this Proposal and please keep the conversation going.

Kind Regards,

Yvonne

Yvonne Guillotte
Government Consultant
518-265-3071

2016 BEST OF THE NATIONAL LAW JOURNAL

WEST ORDER FORM
610 Opperman Drive, P.O. Box 64833
St. Paul, MN 55164-1803
Tel: 651/687-8000

THOMSON REUTERS™

Check West account status below as applicable: Rep Name & Number 0041775 Guillotte

New ____ (NACI Form attached) **Existing with Increase Credit Limit** ____ (NACI Form attached)

Existing with no changes X **Existing with changes** ____ (Permanent name change must attach a Customer Name Change Form)

REQUIRED

Acct # 1000737473 Quote # ____ PO # ____ Date 3/17/17

Name/Subscriber Norwalk Law Department Bill To Acct # ____

Order Confirmation Contact Name Jeffrey Spahr

E-Mail jspahr@norwalkct.org

Password Contact Name (for password delivery) same

E-Mail ____

Time and Billing Contact Name N/a

E-Mail ____

Federal Government Account Type Non-FEDLINK ____ FEDLINK ____ GSA ____

MSA Jurisdiction ____ Contract # ____ Option # ____

IF NEEDED

Permanent Address Change ____ **One-Time Ship To** ____ **Additional Ship To** ____ **Additional Bill To** ____

Name ____ Attn: ____

Address ____ Suite/Floor ____

City ____ State ____ County ____ Zip ____

Online/CD-ROM/Practice Solutions/Software Products

Full Svc #	Online/CD-ROM/Practice Solutions/Software Products	Quantity *	Monthly Rate Banded/Base Rate	Per User/Conc. User Rate	Other	Total Monthly Charges
41940098	Government Plan	5	2032			2032

Notes:

* Fill in the maximum number of Passwords, Users, Seats, FTEs, Students, Terminals, CD/Concurrent Patron Users, Active Legal Holds, and Quantity of Additional Storage.

Total Monthly Charges $ 2032

Online/Practice Solutions/Software Products Subscriptions

Monthly Charges begin on the date West Publishing Corporation ("West," "we" or "our") processes your order and continue for 12 complete calendar months (Minimum Term). Subscriber ("you" or "I") is also responsible for all Excluded Charges. Excluded Charges are charges for accessing Westlaw data or a Practice Solutions service that is not included in your subscription. Excluded Charges may change after at least 30 days written or online notice.

Initial below for a longer Minimum Term.

____ **24 month Minimum Term.** Monthly Charges for the second 12 months will be ____% over the first 12 months.

____ **36 month Minimum Term.** Monthly Charges for the second 12 months will be 5 % over the first 12 months; Monthly Charges for the third 12 months will be 5 % over the second 12 months.

initial here

When your Minimum Term terminates, the following will apply:

Government Subscribers Post-Minimum Term. If you are a government subscriber, your subscription will change to a month-to-month status at the end of the Minimum Term, and your Monthly Charges will be billed at up to then current retail rate. Thereafter, we may modify the Monthly Charges after at least 30 days notice. You are also responsible for all Excluded Charges. Excluded Charges may change after at least 30 days written or online notice. Either of us may cancel the month-to-month subscription by sending at least 30 days written notice. Send your notice of cancellation to Customer Service, 610 Opperman Drive, P.O. Box 64833, Eagan MN 55123-1803.

Federal Government Subscribers Optional Minimum Term. Federal government subscribers that chose a 24 or 36 month Minimum Term, those additional months will be implemented at your option pursuant to federal law.

Automatic Renewal Term for Non-Government Subscribers Only. If you are a non-government subscriber, your subscription will automatically renew at the end of the Minimum Term. Each Automatic Renewal Term will be 12 months in length ("Automatic Renewal Term") and include a 7% price increase unless we notify you of a different rate at least 60 days before each Automatic Renewal Term begins. You are also responsible for all Excluded Charges. Excluded Charges may change after at least 30 days written or online notice. Either of us may cancel in writing at least 30 days before an Automatic Renewal Term starts. Send your notice of cancellation to Customer Service, 610 Opperman Drive, P.O. Box 64833, Eagan MN 55123-1803.

West LegalEdcenter Products Subscriptions

Monthly Charges begin on the date we process your order and will continue for a Minimum Term of 12 complete calendar months. You are also responsible for Excluded Charges. Excluded Charges are charges for West LegalEdcenter programs which are not included in the Online CLE Pass. Excluded Charges will be billed at our then current rate via credit card billing.

Initial below for a longer Minimum Term.

________**24 month Minimum Term.** Monthly Charges for the second 12 months will be _____% over the first 12 months.

________**36 month Minimum Term.** Monthly Charges for the second 12 months will be _____% over the first 12 months; Monthly Charges for the third 12 months will be _____% over the second 12 months.

Post Minimum Term. Your West LegalEdcenter subscription, not part of a WestlawPRO Select, will change to a month-to-month status at the end of the Minimum Term, and your Monthly Charges will be billed at up to the then current retail rate. Either of us may cancel effective at the end of the Minimum Term or any time thereafter on at least 30 days written notice. Send your notice of cancellation to Customer Service, 610 Opperman Drive, P.O. Box 64833, Eagan MN 55123-1803.

Federal Government Subscribers Optional Minimum Term. Federal government subscribers that chose a 24 or 36 month Minimum Term, those additional months will be implemented at your option pursuant to federal law.

______ **West LegalEdcenter annual billing (please check if requested)**

CD-ROM Products

Monthly Charges for CD-ROM Products subscriptions with Westlaw access begin on the date we process your order and continue for a Minimum Term of 12 complete calendar months. If you have an existing Per User CD-ROM license and are adding additional users with this Order Form, the Minimum Term in your underlying Order Form will apply.

During your subscription terms, you will receive subscription services consisting of automatic shipments of updates, replacement or supplemental CD-ROMs and online updates. If your CD-ROM product includes Westlaw access, you will be charged at our then current rate. Westlaw Charges will be invoiced and due monthly as incurred. For your reference, the current Westlaw charges schedules are located at http://legalsolutions.com/schedule-a-westlaw. Westlaw charges may change after at least 30 days written or online notice. Modification of Westlaw charges or Schedule A rates is not a basis for termination under Term, Termination of the General Terms and Conditions.

______**Initials for Post Minimum Term Subscription Services.** I request that West continue to provide subscription services for the CD-ROM Products listed above after the Minimum Term. Your CD-ROM Products subscriptions will change to a month-to-month status at the end of the Minimum Term, and your Monthly Charges will be billed at up to our then current retail rate.

Your West sales representative will provide frequency of updates upon request. For transportation charges, returns and refunds see Miscellaneous below.

Either of us may cancel effective at the end of the Minimum Term or any time thereafter on at least 30 days written notice. Send your notice of cancellation to Customer Service, 610 Opperman Drive, P.O. Box 64833, Eagan MN 55123-1803.

______ **CD-ROM annual billing (please check if requested)**

Banded Products Subscriptions

You certify that you have a total of __5__ attorneys (partners, shareholders, associates, contract or staff attorneys, of counsel, and the like), corporate users, personnel or full-time-equivalent students. Our pricing for banded products is made in reliance upon your certification. If we learn that the actual number is greater, we reserve the right to increase your charges as applicable.

Internal Corporate Use Only		BND

Technical Contacts for Westlaw Patron Access and Campus Research

Technical Contact Name (please print): N/A

Telephone: ______

E-Mail Address: ______

Current Account #: ______

Patron Access: IP Address: ______

One IP Address per terminal. Additional pages may be attached if needed.

Campus Research: IP Address Range ______

* Orders submitted without IP Address information may delay set up and access

______ Subscriber Initials ______ Terminals will be used for Patron Access (not required for Campus Research).

______ Subscriber Initials ______ Concurrent users will be used for Patron Access (not required for Campus Research).

Contact us to increase the number of publicly accessible terminals or concurrent users. If you are ordering the per terminal option, we reserve the right to increase your charges if we learn that you have increased the number of publicly accessible terminals without first contacting us.

For Internal Office Use Only
OF Instructions: Max Concu = # of terms/Eml to WTC/Blk Ancil/1 term = 5 atty = 1 pw/Tech cont = 59

Online/Practice Solutions/Software Renewals

Sub Matl #	Online/Practice Solutions/Software Products	Current Monthly Charges*

Notes:

* Renewal Term Monthly Charges will be based on the Monthly Charges in effect the month before the Renewal Term starts. This amount may be different from the Current Monthly Charges shown above.

Renewal Term Monthly Charges begin at the end of your Minimum Term or current Renewal Term. You are also responsible for all Excluded Charges. Excluded Charges are charges for accessing Westlaw data or Practice Solutions services that are not included in your subscription. Excluded Charges may change after at least 30 days written or online notice.

Initial below to select the Renewal Term.

_____ **12 month Renewal Term.** Monthly Charges for the first 12 months will be ____% over the Monthly Charges in effect at the end of the current Minimum or Renewal Term.

_____ **24 month Renewal Term.** Monthly Charges for the first 12 months will be ____% over the Monthly Charges in effect at the end of the current Minimum or Renewal Term. Monthly Charges for the second 12 months will be _____% over the first 12 months.

_____ **36 month Renewal Term.** Monthly Charges for the first 12 months will be ____% over the Monthly Charges in effect at the end of the current Minimum or Renewal Term. Monthly Charges for the second 12 months will be _____% over the first 12 months; Monthly Charges for the third 12 months will be _____% over the second 12 months.

When this Renewal Term expires the following will apply.

Government Subscribers Post-Renewal Term. If you are a government subscriber, your subscription will change to a month-to-month status at the end of the Renewal Term, and your Monthly Charges will be billed at up to the then current retail rate. Thereafter, we may modify the Monthly Charges after at least 30 days notice. You are also responsible for all Excluded Charges. Excluded Charges may change after at least 30 days written or online notice. Either of us may cancel the month-to-month subscription by sending at least 30 days written notice. Send your notice of cancellation to Customer Service, 610 Opperman Drive, P.O. Box 64833, Eagan MN 55123-1803.

Federal Government Subscribers Optional Minimum Term. Federal government subscribers that chose a 24 or 36 month Renewal Term, those additional months will be implemented at your option pursuant to federal law.

Automatic Renewal Term for Non-Government Subscribers Only. If you are a non-government subscriber, your subscription will automatically renew at the end of the Renewal Term. Each Automatic Renewal Term will be 12 months in length and include a 7% price increase unless we notify you of a different rate at least 60 days before each Automatic Renewal Term starts. You are also responsible for all Excluded Charges. Excluded Charges may change after at least 30 days written or online notice. Either of us may cancel in writing at least 30 days before an Automatic Renewal Term starts. Send your notice of cancellation to Customer Service, 610 Opperman Drive, P.O. Box 64833, Eagan MN 55123-1803.

WestlawPRO - Deal Builder - Government Select - WestlawNext - Order Fulfillment Worksheet

List of New Content

Customer Account Address:
Account #: 1000737473
NORWALK LAW DEPT
CITY HALL
125 EAST AVE
NORWALK, CT 06851
US
2038547752

Core Product: Primary Law with KeyCite®: All — Connecticut (WestlawNext™) **Point Total:** 0 **Sub Material #:** 40973824 **Service #:** 40982450

Modules Selected	Serv. #	Sub #	Points
Gov - Analytical Premier For Government (Westlaw™ PRO)	41931317	41931318	175
Gov - Drafting Assistant For Government (Westlaw™ PRO)	41974282	41974283	125
Gov - Know How For Government (Westlaw™ PRO)	41933492	41933493	175
Gov - Litigation For Government (Westlaw™ PRO)	41933475	41933477	225
Gov - National Core For Government (Westlaw™ PRO)	41933476	41933478	325

Printed: 3/17/2017 11:58 AM

please fill in 5?

	Passwords and QuickView+							
Last Name	First Name, M.I.	Jdg	Clrk	Atty	Lib	Para	Other	Product(s)
Britz Jacobson	Diane			X				all
Colangelo	Carolyn			X				
Spahr	Jeffrey			X				
McCann	Brian			X				
				X				

QuickView is provided as a service to you for estimating your Westlaw charges. Actual charges billed may vary from QuickView+ due to discounts you receive or other charges, such as taxes. https://www.quickview.com.

Identify which Westlaw password holder you would like to have Quickview+ access:

Last Name Spahr **First Name** Jeffrey **E-mail** jspahr@norwalkct.org

Print/CD-ROM Products

Full Svc #	Print/CD-ROM Products	Quantity	List Charges	Other	Charges	Print Subscription Service (y/n)
	N/A					

Notes:

Total Charges $ ____________

_____ **Initial for Subscription Services.** I request West to provide subscription services for the print and/or CD-ROM products designated above. Print and/or CD-ROM subscription services include automatic shipments. For print subscriptions you will receive automatic shipments of updates and supplements, such as pocket parts, pamphlets, replacement volumes or loose-leaf pages and will be billed or auto-charged or debited (if separately authorized) at our then current rates. Anniversary billed print products (annual billed and monthly billed) will be billed at then current rates. Monthly anniversary billed products will be billed monthly at then current rates. For CD-ROM subscriptions you will receive automatic shipments of updates and supplements and will be billed or auto-charged or debited (if separately authorized) at our then current rate.

Your West sales representative will provide frequency of updates upon request. Transportation charges, return and refund information is in the Miscellaneous section below.

Subscription services will continue until cancelled by either party at any time in writing. Send your notice of cancellation to Customer Service, 610 Opperman Drive, P.O. Box 64833, Eagan MN 55123-1803.

Lapse Subscriptions

Active Subscriptions to Lapse	Contract Number	Material ID
DRAFTING ASSISTANT LITIGATION ON WESTLAW	0705696864	41130896
DRAFTING ASSISTANT TRANSACTIONAL ON WESTLAW	0705698769	41408487
DRAFTING BRIEFTOOLS ON WESTLAW	0705697476	41130899
DRAFTING CITEADVISOR ON WESTLAW	0705698088	41130898
GOVERNMENT SELECT ON WESTLAW	0120464516	40988667
ALL ANALYTICAL LIBRARY ON WESTLAW	0120464517	40973477
CT LEGISLATIVE HISTORY ON WESTLAW	0120464535	40974485
CT MUNICIPAL LAW PRACTITIONER COUNSELOR ON WESTLAW	0120464538	40974462
CT PRACTICE SERIES ON WESTLAW	0120464525	40973695
CT PRIMARY LAW WITH KEYCITE ALL ON WESTLAW	0120464542	40973824
DRAFTING ASSISTANT LITIGATION/TRANSACTIONAL CASE NOTEBOOK RESEARCH	0120464528	30152123
GENERAL COUNSEL ALL PRIMARY LAW ON WESTLAW	0120464522	40973997

Westlaw Roaming Access

If you access Westlaw regulated data, you receive roaming access by default. Roaming access permits users located outside your designated IP address range to access Westlaw regulated data. We may block roaming access at our option. You may choose to block roaming access by initialing below.

_____ **Initial to block roaming access**

Miscellaneous

1 **Charges, Payments & Taxes.** You agree to pay all charges in full within 30 days of the date of invoice. You are responsible for any applicable sales, use, value added tax (VAT), etc. unless you are tax exempt. If you are a non-government subscriber and fail to pay your invoiced charges, you are responsible for collection costs including attorneys' fees.

2. **Credit Verification.** If you are applying for credit as an individual, we may request a consumer credit report to determine your creditworthiness. If we obtain a consumer credit report, you may request the name, address and telephone number of the agency that supplied the credit report. If you are applying for credit on behalf of a business, we may request a current business financial statement from you to consider your request.

3. **Excluded Charges.** If you access Westlaw data or Practice Solutions services that are not included in your subscription you will be charged our then current rate. Excluded Charges will be invoiced and due with your next payment. For your reference, the current Excluded Charges schedules are located at http://static.legalsolutions.thomsonreuters.com/static/agreement/schedule-a-westlaw.pdf and http://static.legalsolutions.thomsonreuters.com/static/agreement/schedule-a-concourse-firm-central-caselogistix.pdf. Excluded Charges may change after at least 30 days written or online notice. Modification of Excluded Charges or Schedule A rates is not a basis for termination under Term, Termination of the General Terms and Conditions.

4. **Auto Charge Credit Card/Electronic Funds Transfer Election Payment Terms.** You may authorize us to automatically charge a credit card, debit card or electronic fund transfer to pay charges due. Contact Customer Service at 1-800-328-4880 for authorization procedures. If you are authorizing as part of this order, or have already authorized us to bill a credit card or debit card or make electronic fund transfer for West subscriptions on an ongoing basis, no further action is needed.

5. **Returns and Refunds.** You may return a print or CD-ROM product to us within 45 days of the original shipment date if you are not completely satisfied. Assured Print Pricing, Library Savings Plan, West Complete, Library Maintenance Agreements, ePack, WestPack, Westlaw, CLEAR, Monitor Suite, ProView eBook, Software, West LegalEdcenter, Practice Solutions, TREWS and Peer Monitor charges are not refundable. Please see http://static.legalsolutions.thomsonreuters.com/static/returns-refunds.pdf or contact Customer Service at 1-800-328-4880 for additional details regarding our policies on returns and refunds.

6. **Transportation Charges.** Print and CD-ROM products are shipped F.O.B. origin. Transportation charges will be added for expedited shipments made at your request and for international product delivery. Expedited shipments and international product shipments will be charged at the then current carrier rate.

7. **Applicable Law.** This Order Form will be interpreted under Minnesota state law. Any claim by one of us may be brought in the state or federal courts in Minnesota. If you are a state or local governmental entity, your state's law will apply and any claim may be brought in the state or federal courts located in your state. If you are a United States Federal Government subscriber, United States federal law will apply and any claim may be brought in any federal court.

8. **General Terms and Conditions**, apply to all products ordered, except print and is located at http://static.legalsolutions.thomsonreuters.com/static/general-terms-conditions.pdf. The General Terms and Conditions for Federal Subscribers is located at http://static.legalsolutions.thomsonreuters.com/static/federal-general-terms-conditions.pdf. In the event that there is a conflict of terms between the General Terms and Conditions and this Order Form, the terms of this Order Form control. This Order Form is subject to our approval.

9. **Product Specific Terms.** The following products have specific terms which are incorporated by reference and made part of this Order Form if they apply to your order. They can be found at http://static.legalsolutions.thomsonreuters.com/static/product-specific-terms.pdf. If the product is not part of your order, the product specific terms do not apply. If there is a conflict between product specific terms and the Order Form, the product specific terms control.

- Campus Research
- CD-ROM
- ContractExpress
- Hosted Practice Solutions
- ProView eBooks
- Time and Billing
- Westlaw Doc & Form Builder
- Westlaw Paralegal
- Westlaw Patron Access
- West LegalEdcenter
- West km software
- Westlaw Public Records

ACKNOWLEDGMENT
I warrant that I am authorized to accept these terms and conditions on behalf of Subscriber.

Printed Name ______________________

Title ______________________

Date ______________________

Signature X ______________________

please sign / date etc

For Credit Card Transactions only: **Visa** ______ **Master Card** ______ **Am Ex** ______

Card # ______________ **Expir. Date** ______ **Total Amt. to Charge for this Order** ______

Subscription charges for this order will be billed to your West account unless automatic credit card or electronic funds transfers have been separately authorized.

For Internal Use Only (Rep to complete for telephone print orders only)
By signing and completing below the Rep certifies that he/she discussed and received assent to the Subscription Services terms above from Subscriber.

Date: ______________ Time: ______________

Name of Customer Placing Order: ______________

Signature of Rep: ______________

WestlawPRO - Deal Builder - Government Select - WestlawNext - Modules Addendum

Customer Account Address:
Account #: 1000737473
NORWALK LAW DEPT
CITY HALL
125 EAST AVE
NORWALK
CT
06851
US
2038547752

Core Product: Primary Law with KeyCite®: All — Connecticut (WestlawNext™)

Modules Selected
Gov - Analytical Premier For Government (Westlaw™ PRO)
Gov - Drafting Assistant For Government (Westlaw™ PRO)
Gov - Know How For Government (Westlaw™ PRO)
Gov - Litigation For Government (Westlaw™ PRO)
Gov - National Core For Government (Westlaw™ PRO)

Subscriber's Initials for Modules elected by Subscriber:________________________
Date:____________________

Printed: 3/17/2017 11:59 AM

please initial + date

February 2017 Financial Commentary

Balance Sheet
Cash is $35k lower than the prior month. February shows a cash intake of $15k from revenue and a drawdown of $35k on the credit line. This $50k plus the $35k reduction of the January cash balance was required to cover the $17k reduction of Accounts Payable from January and the February expenses of $68k. Based on the most current burn rate, we will have to further draw down the credit line by approximately $55k in March.

February Month vs Prior Year Month
Golf Revenue is flat to the prior month; more golf fees, less ID cards.

All expenses are at a normally low level for this time of the year, basically maintaining fixed costs. They are $15k lower than the prior year month mainly due to one less course employee.

Operating Income is higher than the prior year month by $15k due to lower expenses.

February YTD vs Prior YTD
Golf Revenue is lower by $63k year over year for the 8 month period. Golf revenue is lower by $81k offset by $12k higher ID card sales and $5k other revenue.

Personnel and employee benefits expenses are higher by $39 over the prior year. Operations expenses are up $15k due to the summer intern and additional cashiers and cart employees on the same shifts (prior year only had one per shift). Course and seasonal personnel expenses each increased $11k and $14k respectively over the prior ytd expense due to salary increases and additional work time for course renovations. Benefits are lower by $4k compared to the prior year due to a charge of $5k in Jan 2016 for prior period payroll taxes.

Administrative expenses are $32k lower than the prior year due to lower credit card fees, lower insurance rates, audit adjustment reversals that moved expenses back to the prior year and a prior year expense for a golf course study.

Park Maintenance is lower by $17k compared to the prior ytd primarily due to lower utility and maintenance costs.

Cart expenses are higher by $9k due to battery/maintenance expenses and the final property tax bill.

Operating Income is lower than the prior year by $63k primarily due to expenses, mainly personnel, exceeding the rate of revenue. Decrease in Revenue $63k, Increase in Expenses $0.

Capital Projects includes a fencing project ($6k) and financed John Deere equipment ($27k).

*It's important to note that through 8 months the only difference when comparing the 2 years is $63k lower revenue which was primarily sacrificed due to the closing of the back nine in October for renovations.

Budget Comparison YTD
The YTD Revenue is below budget by $43k.

Personnel expenses are higher than budget by $17k primarily due to higher Operations personnel expenses.

Administrative expenses are lower than budget by $19k due to lower credit card fees and marketing expenses.

Park Maintenance is under budget by $21k due to lower ag & chem and utility expenses; Park Equipment is under budget by $5k due to lower fuel costs.

While Operating Income is $15k under budget for 8 months, this is an increase from the prior month deficit of $23k. This gap was closed by favorable personnel expenses in the month of February. Unfavorable Revenue $43k, Favorable Expenses $28k.

OAK HILLS SALES ANALYSIS FEBRUARY 2017

Description	Feb 2017	Feb 2016	Inc/(Dec)	YTD FY17	YTD FY16	Inc/(Dec)
Revenue Rounds	338	116	191.4%	20,748	23,449	-11.5%
Barter Rounds	13	0	0.0%	1,376	1,376	0.0%
Sub Total	351	116	202.6%	22,124	24,825	-10.9%
Comp Rounds	0	0	0.0%	422	228	85.1%
Total All Rounds	351	116	202.6%	22,546	25,053	-10.0%
Total Carts	0	0	0.0%	12,670	14,726	-14.0%
Total Golf ID Cards	59	138	-57.2%	960	673	42.6%
Total Gift Cards	8	2	300.0%	248	196	26.5%
Total $ Revenue Rounds	$7,500	$1,206	521.9%	$586,055	$645,396	-9.2%
Total Carts $	$0	$0	0.0%	$191,090	$214,849	-11.1%
Total Golf ID Cards $	$4,785	$10,125	-52.7%	$67,880	$56,095	21.0%
Total Gift Cards $	$975	$162	501.9%	$18,536	$14,343	29.2%
Rain Chks/Gift Cards Redeemed	-$85	$0	0.0%	-$12,775	-$13,062	-2.2%
	$13,175	**$11,493**	**14.6%**	**$850,786**	**$917,621**	-7.3%
$ Revenue/Revenue Round	**$22.19**	**$10.40**	113.4%	**$28.25**	**$27.52**	2.6%
Carts/Revenue Round	**0.0%**	**0.0%**	0.0%	**61.1%**	**62.8%**	-2.8%
Cart $/Revenue Round	$0.00	$0.00	0.0%	**$9.21**	**$9.16**	0.5%
Cart $/Cart Round	**#DIV/0!**	**#DIV/0!**	#DIV/0!	**$15.08**	**$14.59**	3.4%
ID Card $/Card	**$81.10**	**$73.37**	10.5%	**$70.71**	**$83.35**	-15.2%
Resident Adult 18 Rounds	101	99	2.0%	5,404	7,544	-28.4%
Resident Senior 18 Rounds	57	4	1325.0%	4,272	4,059	5.2%
Junior/Golf Team 18 Rounds	12	0	0.0%	533	712	-25.1%
Empl 18 Rounds	1	0	0.0%	308	496	-37.9%
Non Resident 18 Rounds	100	13	669.2%	7,761	8,104	-4.2%
Total 9 Hole Rounds	67	0	0.0%	2,470	2,650	-6.8%
Resident Adult 18 Rounds $	$2,069	$962	115.1%	$141,729	$198,039	-28.4%
Resident Senior 18 Rounds $	$895	$28	3096.4%	$90,457	$80,234	12.7%
Junior/Golf Team 18 Rounds $	$195	$0	0.0%	$10,011	$12,383	-19.2%
Empl 18 Rounds $	$5	$0	0.0%	$2,000	$3,068	-34.8%
Non Resident 18 Rounds $	$2,953	$216	1267.1%	$289,498	$296,481	-2.4%
Total 9 Hole Rounds $	$1,383	$0	0.0%	$52,360	$55,191	-5.1%
SR NONRES DISC	9	10	-10.0%	94	63	49.2%
NONRES DISCOUNT	11	15	-26.7%	79	58	36.2%
FAMILY REG	0	1	-100.0%	14	10	40.0%
CITY/OWNER REG	0	4	-100.0%	17	14	21.4%
Total	20	30	-33.3%	204	145	40.7%
GolfNow Rounds	0	0	0.0%	511	352	45.2%
GolfNow Dollars	$0	$0	0.0%	$26,502	$20,287	30.6%
Dollars/Round	#DIV/0!	#DIV/0!	#DIV/0!	$51.86	$57.63	-10.0%

OAK HILLS SALES ANALYSIS FEBRUARY 2017 CALENDAR

Description	Feb 2017	Feb 2016	Inc/(Dec)	YTD 2017	YTD 2016	Inc/(Dec)
Revenue Rounds	338	116	191.4%	550	228	141.2%
Barter Rounds	13	0	0.0%	13	0	#DIV/0!
Sub Total	351	116	202.6%	563	228	146.9%
Comp Rounds	0	0	0.0%	0	0	#DIV/0!
Total All Rounds	351	116	202.6%	563	228	146.9%
Total Carts	0	0	0.0%	0	0	#DIV/0!
Total Golf ID Cards	59	138	-57.2%	849	704	20.6%
Total Gift Cards	8	2	300.0%	16	4	300.0%
Total $ Revenue Rounds	$7,500	$1,206	521.9%	$12,115	$2,409	402.9%
Total Carts $	$0	$0	0.0%	$0	$0	#DIV/0!
Total Golf ID Cards $	$4,785	$10,125	-52.7%	$59,345	$48,430	22.5%
Total Gift Cards $	$975	$162	501.9%	$1,764	$402	338.8%
Rain Chks/Gift Cards Redeemed	-$85	$0	0.0%	-$145	-$130	11.5%
	$13,175	**$11,493**	**14.6%**	**$73,079**	**$51,111**	**43.0%**
$ Revenue/Revenue Round	**$22.19**	**$10.40**	113.4%	**$22.03**	**$10.57**	108.5%
Carts/Revenue Round	**0.0%**	**0.0%**	0.0%	**0.0%**	**0.0%**	#DIV/0!
Cart $/Revenue Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$0.00**	#DIV/0!
Cart $/Cart Round	**#DIV/0!**	**#DIV/0!**	#DIV/0!	**#DIV/0!**	**#DIV/0!**	#DIV/0!
ID Card $/Card	**$81.10**	**$73.37**	10.5%	**$69.90**	**$68.79**	1.6%
Resident Adult 18 Rounds	101	99	2.0%	251	173	45.1%
Resident Senior 18 Rounds	57	4	1325.0%	98	19	415.8%
Junior/Golf Team 18 Rounds	12	0	0.0%	12	0	#DIV/0!
Empl 18 Rounds	1	0	0.0%	1	0	#DIV/0!
Non Resident 18 Rounds	100	13	669.2%	121	36	236.1%
Total 9 Hole Rounds	67	0	0.0%	67	0	#DIV/0!
Resident Adult 18 Rounds $	$2,069	$962	115.1%	$5,584	$1,679	232.6%
Resident Senior 18 Rounds $	$895	$28	3096.4%	$1,382	$133	939.1%
Junior/Golf Team 18 Rounds $	$195	$0	0.0%	$195	$0	#DIV/0!
Empl 18 Rounds $	$5	$0	0.0%	$5	$0	#DIV/0!
Non Resident 18 Rounds $	$2,953	$216	1267.1%	$3,566	$597	497.3%
Total 9 Hole Rounds $	$1,383	$0	0.0%	$1,383	$0	#DIV/0!
SR NONRES DISC	9	21	-57.1%	93	62	50.0%
NONRES DISCOUNT	11	15	-26.7%	79	57	38.6%
FAMILY REG	0	1	-100.0%	12	8	50.0%
CITY/OWNER REG	0	4	-100.0%	15	13	15.4%
Total	20	41	-51.2%	199	140	42.1%
GolfNow Rounds	0	0	0.0%	0	0	#DIV/0!
GolfNow Dollars	$0	$0	0.0%	$0	$0	#DIV/0!
Dollars/Round	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

OAK HILLS PARK AUTHORITY
Balance Sheet 2016
As of February 28, 2017

	Feb 28, 17	Feb 29, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · Cash		
1010 · CAP Account - Wells Fargo	0.00	3,553.76
1011 · Money Market - Wells Fargo	0.00	-0.03
1021 · NBT Money Market	27,231.17	79,784.81
1022 · NBT Payment Account	-24,899.86	-21,812.05
1023 · NBT Rent Escrow Sec Apt Right	1,351.00	1,271.00
1050 · Petty	400.00	400.00
Total 1000 · Cash	4,082.31	63,197.49
Total Checking/Savings	4,082.31	63,197.49
Accounts Receivable		
1201 · Accounts Receivable	2,500.00	300.00
Total Accounts Receivable	2,500.00	300.00
Other Current Assets		
1100 · Inventory	39,807.12	63,350.80
1200 · Receivables		
1205 · Rents Receivable	6,000.00	6,000.00
Total 1200 · Receivables	6,000.00	6,000.00
1300 · Prepaid Expenses	24,578.41	16,851.18
Total Other Current Assets	70,385.53	86,201.98
Total Current Assets	76,967.84	149,699.47
Fixed Assets		
1500 · Fixed Assets		
1505 · Machinery and Equipment	1,018,735.83	1,006,903.10
1510 · Accumulated Depreciation/Amort.	-3,033,738.88	-2,853,554.91
1561 · Park Improvements	1,721,835.42	1,692,467.75
1562 · Restaurant	2,277,134.66	2,277,134.66
Total 1500 · Fixed Assets	1,983,967.03	2,122,950.60
Total Fixed Assets	1,983,967.03	2,122,950.60
TOTAL ASSETS	2,060,934.87	2,272,650.07
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · *Accounts Payable	8,832.44	34,313.15
Total Accounts Payable	8,832.44	34,313.15
Other Current Liabilities		
2050 · Accounts Payable-Tennis Revenue	565.00	95.00
2100 · Accrued Payroll	8,056.61	8,918.32
2104 · Accrued retirement contribution	694.90	1,442.55
2105 · Accrued Vacation Pay	29,080.69	26,107.38
2106 · Accrued Sick Leave Pay	28,044.08	23,429.58

OAK HILLS PARK AUTHORITY
Balance Sheet 2016
As of February 28, 2017

	Feb 28, 17	Feb 29, 16
2200 · Accrued Expenses	17,504.28	22,834.92
2210 · Security Deposit-Entrance House		
2212 · Security Dep - Apt 2 Right	1,350.00	1,350.00
Total 2210 · Security Deposit-Entrance Hous	1,350.00	1,350.00
2230 · NBT Credit Line	35,000.00	0.00
2250 · Deferred Revenue		
2251 · Tournament Deposits	1,800.00	1,100.00
2250 · Deferred Revenue - Other	10,595.37	11,553.37
Total 2250 · Deferred Revenue	12,395.37	12,653.37
2400 · Cart Sales Tax Due	0.00	-396.00
2500 · Monies due City of Norwalk		
2501 · Bond Due to City of Norwalk	29,022.95	28,349.14
2503 · 150k Capital Debt	1,055.44	1,044.14
2504 · 150k Operating Debt	1,548.08	1,480.20
Total 2500 · Monies due City of Norwalk	31,626.47	30,873.48
Total Other Current Liabilities	164,317.40	127,308.60
Total Current Liabilities	173,149.84	161,621.75
Long Term Liabilities		
2701 · Consolidated City Debt	2,034,195.80	2,111,209.55
2730 · Capital Debt (150k)	93,361.74	107,922.89
2731 · Operating Expense Debt (150k)	93,364.28	107,925.43
2763 · Wells Fargo Toro Utility	23,300.83	49,890.72
2764 · NBT Truck Loan	18,178.99	23,409.29
2765 · Deere Credit Inc. Hybrid Mower	25,104.25	27,303.17
2766 · Wells Fargo Eq Bandit Chipper	13,679.49	16,756.96
2767 · Deere Credit, Inc. Sweeper Vac	18,797.50	0.00
2768 · Deere Credit Inc. Greens Roller	14,290.09	0.00
2769 · Deere Credit, Inc. Pro Gator	2,629.40	0.00
2770 · Deere Credit, Inc. Sprayer	22,794.16	0.00
2771 · Yard Card-Skid Mount	3,574.11	0.00
Total Long Term Liabilities	2,363,270.64	2,444,418.01
Total Liabilities	2,536,420.48	2,606,039.76
Equity		
3000 · Fund Balance		
3010 · Fund Balance - Beginning	-42,873.28	-42,873.28
Total 3000 · Fund Balance	-42,873.28	-42,873.28
3500 · Reserves		
3550 · Reserve for Contingencies	405,368.10	405,368.10
Total 3500 · Reserves	405,368.10	405,368.10
3900 · Retained Earnings	-627,977.01	-588,752.15
Net Income	-210,003.42	-107,132.36
Total Equity	-475,485.61	-333,389.69
TOTAL LIABILITIES & EQUITY	2,060,934.87	2,272,650.07

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
February 2017

	Feb 17	Feb 16	$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · REVENUES				
4001 · Golf Revenue				
4010 · Golf Fees	7,479.98	2,164.39	5,315.59	245.59%
4020 · I.D. Cards	5,210.00	10,134.00	-4,924.00	-48.59%
4030 · Tournament Fees	0.00	600.00	-600.00	-100.0%
4050 · Cart Revenue	-1.00	0.00	-1.00	-100.0%
4060 · Golf Revenue - Gift Certif.	975.00	162.00	813.00	501.85%
4070 · Gift & Rain Checks Redeeme	-85.00	0.00	-85.00	-100.0%
Total 4001 · Golf Revenue	13,578.98	13,060.39	518.59	3.97%
4200 · Rental Income	1,350.00	1,350.00	0.00	0.0%
4300 · Investment Income	3.24	10.79	-7.55	-69.97%
4400 · Misc. Income	0.00	300.00	-300.00	-100.0%
4600 · Restaurant Income	6,000.00	6,000.00	0.00	0.0%
Total 4000 · REVENUES	20,932.22	20,721.18	211.04	1.02%
Total Income	20,932.22	20,721.18	211.04	1.02%
Gross Profit	20,932.22	20,721.18	211.04	1.02%
Expense				
5000 · PERSONNEL EXPENSE				
5010 · Management Salary	11,381.46	13,071.55	-1,690.09	-12.93%
5030 · Operations	2,003.64	2,166.73	-163.09	-7.53%
5050 · Course Personnel	22,460.04	27,850.69	-5,390.65	-19.36%
Total 5000 · PERSONNEL EXPENSE	35,845.14	43,088.97	-7,243.83	-16.81%
5200 · EMPLOYEE BENEFITS				
5210 · Payroll Taxes	2,718.14	3,375.59	-657.45	-19.48%
5230 · State Unemployment	1,699.02	2,312.96	-613.94	-26.54%
5250 · Health Insurance	2,339.76	5,171.81	-2,832.05	-54.76%
5260 · Workmans Compensation	923.92	1,278.83	-354.91	-27.75%
5270 · Retirement Plans	340.68	361.36	-20.68	-5.72%
Total 5200 · EMPLOYEE BENEFITS	8,021.52	12,500.55	-4,479.03	-35.83%
5400 · ADMINISTRATIVE EXPENSES				
5420 · Telephone	592.49	494.34	98.15	19.86%
5430 · Professional Fees	2,375.00	4,270.00	-1,895.00	-44.38%
5436 · Advertising	1,200.00	571.14	628.86	110.11%
5440 · Office Expense	704.39	480.62	223.77	46.56%
5441 · Bank Charges	27.50	10.00	17.50	175.0%
5442 · Credit Card Fees	1,108.80	527.32	581.48	110.27%
5450 · Training and Dues	150.00	1,050.74	-900.74	-85.72%
5461 · Authority Secretarial Services	250.00	320.00	-70.00	-21.88%
5469 · Other Outside Services	138.40	171.50	-33.10	-19.3%
5480 · Utilities	1,546.87	1,849.85	-302.98	-16.38%
5490 · Water	0.00	21.85	-21.85	-100.0%
5500 · Liability Insurance	3,832.00	4,318.83	-486.83	-11.27%

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
February 2017

	Feb 17	Feb 16	$ Change	% Change
5520 · Interest Expense	284.88	226.10	58.78	26.0%
Total 5400 · ADMINISTRATIVE EXPENSES	12,210.33	14,312.29	-2,101.96	-14.69%
5700 · PARK MAINTENANCE				
5710 · Water	668.49	1,410.83	-742.34	-52.62%
5720 · Heating Fuel	1,493.29	2,263.00	-769.71	-34.01%
5730 · Grounds Maintenance	74.84	307.45	-232.61	-75.66%
5740 · Tree Maintenance	-700.00	0.00	-700.00	-100.0%
5760 · Irrigation Maintenance	198.00	396.00	-198.00	-50.0%
5770 · Consumable Tools	639.37	71.91	567.46	789.13%
5780 · Tee and Green Supplies	0.00	171.07	-171.07	-100.0%
5795 · Janitorial Supplies	33.71	0.00	33.71	100.0%
5800 · Equipment Maintenance	903.69	7,314.05	-6,410.36	-87.64%
5820 · Building Maintenance	1,223.10	1,119.09	104.01	9.29%
5860 · Gasoline/Diesel Fuel	2,693.41	0.00	2,693.41	100.0%
Total 5700 · PARK MAINTENANCE	7,227.90	13,053.40	-5,825.50	-44.63%
6000 · CART EXPENSE				
6010 · Cart Lease Expense	3,189.59	0.00	3,189.59	100.0%
6020 · Electricity	414.70	270.25	144.45	53.45%
6030 · Maintenance	1,213.39	0.00	1,213.39	100.0%
6050 · Cart Insurance	400.00	400.00	0.00	0.0%
Total 6000 · CART EXPENSE	5,217.68	670.25	4,547.43	678.47%
Total Expense	68,522.57	83,625.46	-15,102.89	-18.06%
Net Ordinary Income	-47,590.35	-62,904.28	15,313.93	24.35%
Other Income/Expense				
Other Expense				
8000 · Depreciation/Amortization	17,957.30	17,957.30	0.00	0.0%
8002 · Bond to City	4,762.29	4,762.29	0.00	0.0%
8004 · Capital Debt to City	174.65	174.65	0.00	0.0%
8005 · Operating Debt to City	193.51	193.51	0.00	0.0%
Total Other Expense	23,087.75	23,087.75	0.00	0.0%
Net Other Income	-23,087.75	-23,087.75	0.00	0.0%
Net Income	-70,678.10	-85,992.03	15,313.93	17.81%

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Accrual Basis

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2016 through February 2017

	Jul '16 - Feb 17	Jul '15 - Feb 16	$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · REVENUES				
4001 · Golf Revenue				
4010 · Golf Fees	532,345.09	582,884.89	-50,539.80	-8.67%
4020 · I.D. Cards	68,225.00	56,104.00	12,121.00	21.61%
4030 · Tournament Fees	47,409.00	58,651.00	-11,242.00	-19.17%
4050 · Cart Revenue	181,651.00	204,922.00	-23,271.00	-11.36%
4060 · Golf Revenue - Gift Certif.	18,336.00	13,955.00	4,381.00	31.39%
4070 · Gift & Rain Checks Redeemed	-12,757.00	-13,064.00	307.00	2.35%
Total 4001 · Golf Revenue	835,209.09	903,452.89	-68,243.80	-7.55%
4100 · Tennis Revenue	27,000.00	24,000.00	3,000.00	12.5%
4200 · Rental Income	10,800.00	10,408.00	392.00	3.77%
4300 · Investment Income	233.64	411.79	-178.15	-43.26%
4400 · Misc. Income	4,304.69	2,358.59	1,946.10	82.51%
4600 · Restaurant Income	48,000.00	48,000.00	0.00	0.0%
Total 4000 · REVENUES	925,547.42	988,631.27	-63,083.85	-6.38%
Total Income	925,547.42	988,631.27	-63,083.85	-6.38%
Gross Profit	925,547.42	988,631.27	-63,083.85	-6.38%
Expense				
5000 · PERSONNEL EXPENSE				
5010 · Management Salary	100,914.57	97,453.81	3,460.76	3.55%
5030 · Operations	93,185.05	80,107.40	13,077.65	16.33%
5040 · Operations O/T	1,735.64	253.99	1,481.65	583.35%
5050 · Course Personnel	202,943.82	191,544.57	11,399.25	5.95%
5060 · Course Personnel O/T	1,074.19	1,106.47	-32.28	-2.92%
5070 · Seasonal Personnel	74,742.85	60,830.21	13,912.64	22.87%
5080 · Seasonal Personnel O/T	1,049.92	1,136.31	-86.39	-7.6%
Total 5000 · PERSONNEL EXPENSE	475,646.04	432,432.76	43,213.28	9.99%
5200 · EMPLOYEE BENEFITS				
5210 · Payroll Taxes	36,535.59	38,846.80	-2,311.21	-5.95%
5230 · State Unemployment	14,683.90	14,466.60	217.30	1.5%
5250 · Health Insurance	32,915.36	31,577.48	1,337.88	4.24%
5260 · Workmans Compensation	7,391.36	10,230.64	-2,839.28	-27.75%
5270 · Retirement Plans	3,291.30	3,486.81	-195.51	-5.61%
Total 5200 · EMPLOYEE BENEFITS	94,817.51	98,608.33	-3,790.82	-3.84%
5400 · ADMINISTRATIVE EXPENSES				
5420 · Telephone	4,201.08	3,395.88	805.20	23.71%
5430 · Professional Fees	19,000.00	40,725.64	-21,725.64	-53.35%
5436 · Advertising	8,095.01	4,252.73	3,842.28	90.35%
5440 · Office Expense	11,511.66	11,706.47	-194.81	-1.66%
5441 · Bank Charges	344.45	449.60	-105.15	-23.39%
5442 · Credit Card Fees	14,913.95	19,564.71	-4,650.76	-23.77%
5445 · Postage	52.50	29.00	23.50	81.03%
5450 · Training and Dues	2,427.45	3,850.77	-1,423.32	-36.96%
5461 · Authority Secretarial Services	1,810.00	1,930.00	-120.00	-6.22%
5469 · Other Outside Services	2,155.06	2,709.96	-554.90	-20.48%
5470 · Other Administrative	1,283.09	5,345.36	-4,062.27	-76.0%
5480 · Utilities	24,186.24	22,487.69	1,698.55	7.55%

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2016 through February 2017

	Jul '16 - Feb 17	Jul '15 - Feb 16	$ Change	% Change
5490 · Water	682.88	797.20	-114.32	-14.34%
5500 · Liability Insurance	29,214.00	34,550.64	-5,336.64	-15.45%
5520 · Interest Expense	3,259.89	3,271.73	-11.84	-0.36%
Total 5400 · ADMINISTRATIVE EXPENSES	123,137.26	155,067.38	-31,930.12	-20.59%
5700 · PARK MAINTENANCE				
5710 · Water	50,538.37	59,136.53	-8,598.16	-14.54%
5720 · Heating Fuel	8,007.39	7,863.43	143.96	1.83%
5730 · Grounds Maintenance	11,531.45	15,365.28	-3,833.83	-24.95%
5740 · Tree Maintenance	2,940.00	0.00	2,940.00	100.0%
5750 · Agriculture and Chemicals				
5751 · Agriculture&Chemicals-Purchase	42.76	23,447.70	-23,404.94	-99.82%
5752 · Agriculture/Chemicals Utilized	42,170.31	16,621.12	25,549.19	153.72%
Total 5750 · Agriculture and Chemicals	42,213.07	40,068.82	2,144.25	5.35%
5760 · Irrigation Maintenance	8,502.34	4,171.38	4,330.96	103.83%
5770 · Consumable Tools	1,386.25	1,424.74	-38.49	-2.7%
5780 · Tee and Green Supplies	555.68	670.34	-114.66	-17.11%
5790 · Other Supplies	0.00	318.60	-318.60	-100.0%
5795 · Janitorial Supplies	814.95	1,157.91	-342.96	-29.62%
5800 · Equipment Maintenance	18,648.10	26,748.05	-8,099.95	-30.28%
5810 · Equipment Rental	0.00	33.92	-33.92	-100.0%
5820 · Building Maintenance	15,644.46	19,421.87	-3,777.41	-19.45%
5840 · Small Equipment	598.00	287.42	310.58	108.06%
5860 · Gasoline/Diesel Fuel	7,035.74	8,737.20	-1,701.46	-19.47%
Total 5700 · PARK MAINTENANCE	168,415.80	185,405.49	-16,989.69	-9.16%
6000 · CART EXPENSE				
6010 · Cart Lease Expense	30,970.13	28,030.73	2,939.40	10.49%
6020 · Electricity	7,739.03	8,227.40	-488.37	-5.94%
6030 · Maintenance	11,541.55	4,856.08	6,685.47	137.67%
6050 · Cart Insurance	3,200.00	3,200.00	0.00	0.0%
Total 6000 · CART EXPENSE	53,450.71	44,314.21	9,136.50	20.62%
Total Expense	915,467.32	915,828.17	-360.85	-0.04%
Net Ordinary Income	10,080.10	72,803.10	-62,723.00	-86.15%
Other Income/Expense				
Other Expense				
8000 · Depreciation/Amortization	143,658.40	143,658.40	0.00	0.0%
8001 · Capital projects				
8100 · Capital Projects - Cash	8,306.53	0.00	8,306.53	100.0%
8101 · Captial Projects - Financed	27,074.99	0.00	27,074.99	100.0%
8001 · Capital projects - Other	0.00	32,046.11	-32,046.11	-100.0%
Total 8001 · Capital projects	35,381.52	32,046.11	3,335.41	10.41%
8002 · Bond to City	38,098.32	44,801.24	-6,702.92	-14.96%
8004 · Capital Debt to City	1,397.20	1,431.16	-33.96	-2.37%
8005 · Operating Debt to City	1,548.08	1,480.20	67.88	4.59%
8500 · Modification of City Debt	0.00	-43,481.65	43,481.65	100.0%
Total Other Expense	220,083.52	179,935.46	40,148.06	22.31%
Net Other Income	-220,083.52	-179,935.46	-40,148.06	-22.31%
Net Income	-210,003.42	-107,132.36	-102,871.06	-96.02%

Oak Hills Park Authority
2017 Actual vs. Budget

	Feb Act	Feb Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$7,480	$1,330	$6,150	462.3%	$532,345	$558,581	-$26,236	-4.7%
4020 · I.D. Cards	$5,210	$10,564	-$5,354	-50.7%	$68,225	$59,127	$9,098	15.4%
4030 · Tournament Fees	$0	$639	-$639	-100.0%	$47,409	$55,819	-$8,410	-15.1%
4050 · Cart Revenue	-$1	$0	-$1	#DIV/0!	$181,651	$208,533	-$26,882	-12.9%
4060 · Golf Revenue - Gift Certif.	$975	$94	$881	932.6%	$18,336	$9,273	$9,063	97.7%
4001 · Golf Revenue - Other	-$85	$0	-$85	#DIV/0!	-$12,757	-$11,937	-$820	6.9%
Total 4001 · Golf Revenue	**$13,579**	**$12,627**	**$952**	**7.5%**	**$835,209**	**$879,397**	**-$44,188**	**-5.0%**
4100 · Tennis Revenue	$0	$0	$0	#DIV/0!	$27,000	$27,000	$0	0.0%
4200 · Rental Income	$1,350	$1,350	$0	0.0%	$10,800	$10,800	$0	0.0%
4300 · Investment Income	$3	$11	-$7	-69.8%	$234	$429	-$195	-45.5%
4400 · Misc. Income	$0	$68	-$68	-100.0%	$4,305	$3,052	$1,253	41.1%
4600 · Restaurant Income	$6,000	$6,000	$0	0.0%	$48,000	$48,000	$0	0.0%
Total Other Revenue	**$7,353**	**$7,429**	**-$76**	**-1.0%**	**$90,338**	**$89,280**	**$1,058**	**1.2%**
TOTAL REVENUE	**$20,932**	**$20,056**	**$877**	**4.4%**	**$925,547**	**$968,677**	**-$43,130**	**-4.5%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$11,381	$11,888	$507	4.3%	$100,915	$95,106	-$5,808	-6.1%
5030 · Operations	$2,004	$1,435	-$568	-39.6%	$93,185	$74,679	-$18,506	-24.8%
5040 · Operations O/T	$0	$0	$0	#DIV/0!	$1,736	$970	-$766	-79.0%
5050 · Course Personnel	$22,460	$26,040	$3,580	13.7%	$202,944	$206,256	$3,312	1.6%
5060 · Course Personnel O/T	$0	$0	$0	#DIV/0!	$1,074	$1,461	$387	26.5%
5070 · Seasonal Personnel	$0	$0	$0	#DIV/0!	$74,743	$71,185	-$3,558	-5.0%
5080 · Seasonal Personnel O/T	$0	$0	$0	#DIV/0!	$1,050	$1,211	$161	13.3%
Total 5000 · PERSONNEL EXPENSE	**$35,845**	**$39,363**	**$3,518**	8.9%	**$475,646**	**$450,869**	**-$24,777**	-5.5%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$2,718	$3,034	$316	10.4%	$36,536	$35,664	-$872	-2.4%
5230 · State Unemployment	$1,699	$2,042	$343	16.8%	$14,684	$13,611	-$1,073	-7.9%
5250 · Health Insurance	$2,340	$5,533	$3,194	57.7%	$32,915	$42,188	$9,273	22.0%
5260 · Workmans Compensation	$924	$1,000	$76	7.6%	$7,391	$8,000	$609	7.6%
5270 · Retirement Plans	$341	$325	-$15	-4.7%	$3,291	$3,140	-$152	-4.8%
Total 5200 · EMPLOYEE BENEFITS	**$8,022**	**$11,935**	**$3,914**	32.8%	**$94,818**	**$102,603**	**$7,785**	7.6%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$592	$470	-$122	-26.0%	$4,201	$3,762	-$439	-11.7%
5430 · Professional Fees	$2,375	$2,583	$208	8.1%	$19,000	$20,458	$1,458	7.1%
5436 · Advertising	$1,200	$1,320	$120	9.1%	$8,095	$13,720	$5,625	41.0%
5440 · Office Expense	$704	$582	-$122	-20.9%	$11,512	$14,281	$2,770	19.4%
5441 · Bank Charges	$28	$30	$2	6.9%	$344	$724	$379	52.4%
5442 · Credit Card Fees	$1,109	$549	-$560	-101.9%	$14,914	$20,380	$5,466	26.8%
5445 · Postage	$0	$0	$0	#DIV/0!	$53	$0	-$53	#DIV/0!
5450 · Training and Dues	$150	$652	$502	77.0%	$2,427	$3,458	$1,030	29.8%
5460 · Outside Services	$0	$0	$0	#DIV/0!	$0	$0	$0	#DIV/0!
5461 · Authority Secretarial Services	$250	$327	$77	23.5%	$1,810	$1,970	$160	8.1%
5469 · Other Outside Services	$138	$181	$43	23.7%	$2,155	$2,866	$711	24.8%
5470 · Other Admin	$0	$533	$533	100.0%	$1,283	$4,267	$2,984	69.9%
5480 · Utilities	$1,547	$1,807	$260	14.4%	$24,186	$22,317	-$1,870	-8.4%
5490 · Water	$0	$31	$31	100.0%	$683	$1,115	$432	38.8%
Total 5400 · ADMINISTRATIVE EXPENSES	**$8,093**	**$9,066**	**$972**	10.7%	**$90,663**	**$109,318**	**$18,654**	17.1%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$3,832	$3,832	$0	0.0%	$29,214	$29,215	$1	0.0%
5520 · Interest	$285	$542	$257	47.4%	$3,260	$4,331	$1,071	24.7%
Total 5500 · DEBT SERVICE AND INSURANCE	**$4,117**	**$4,374**	**$257**	5.9%	**$32,474**	**$33,546**	**$1,072**	3.2%
5700 · PARK MAINTENANCE								
5710 · Water	$668	$705	$37	5.2%	$50,538	$57,569	$7,031	12.2%

Oak Hills Park Authority
2017 Actual vs. Budget

	Feb Act	Feb Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5720 · Heating Fuel	$1,493	$3,582	$2,089	58.3%	$8,007	$16,632	$8,624	51.9%
5730 · Grounds Maintenance	$75	$331	$256	77.4%	$11,531	$13,771	$2,240	16.3%
5740 · Tree Maintenance	-$700	$0	$700	#DIV/0!	$2,940	$0	-$2,940	#DIV/0!
5751 · Agriculture&Chemicals-Purch	$0	$0	$0	#DIV/0!	$43	$20,111	$20,068	99.8%
5752 · Agriculture/Chemicals Utilized	$0	$0	$0	#DIV/0!	$42,170	$31,327	-$10,844	-34.6%
5760 · Irrigation Maintenance	$198	$370	$172	46.5%	$8,502	$3,337	-$5,165	-154.8%
5770 · Consumable Tools	$639	$104	-$535	-514.0%	$1,386	$2,771	$1,385	50.0%
5780 · Tee and Green Supplies	$0	$102	$102	100.0%	$556	$413	-$143	-34.6%
5795 · Janitorial Supplies	$34	$0	-$34	#DIV/0!	$815	$1,231	$416	33.8%
Total 5700 · PARK MAINTENANCE	**$2,408**	**$5,195**	**$2,787**	53.7%	**$126,490**	**$147,162**	**$20,672**	14.0%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$904	$4,402	$3,499	79.5%	$18,648	$23,642	$4,994	21.1%
5810 · Equipment Rental	$0	$0	$0	#DIV/0!	$0	$180	$180	100.0%
5820 · Building Maintenance	$1,223	$465	-$758	-163.2%	$15,644	$11,695	-$3,950	-33.8%
5840 · Small Equipment	$0	$0	$0	#DIV/0!	$598	$328	-$270	-82.4%
5860 · Gasoline/Diesel Fuel	$2,693	$0	-$2,693	#DIV/0!	$7,036	$11,045	$4,009	36.3%
5880 · Employee work clothes	$0	$0	$0	#DIV/0!	$0	$0	$0	#DIV/0!
Total 5800 · PARK EQUIPMENT	**$4,820**	**$4,867**	**$47**	1.0%	**$41,926**	**$46,889**	**$4,963**	10.6%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$3,190	$0	-$3,190	#DIV/0!	$30,970	$36,028	$5,058	14.0%
6020 · Electricity	$415	$231	-$184	-79.7%	$7,739	$7,558	-$181	-2.4%
6030 · Maintenance	$1,213	$0	-$1,213	#DIV/0!	$11,542	$6,279	-$5,263	-83.8%
6050 · Cart Insurance	$400	$400	$0	0.0%	$3,200	$3,200	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	#DIV/0!	$0	$0	$0	#DIV/0!
Total 6000 · CART EXPENSE	**$5,218**	**$631**	**-$4,587**	-727.1%	**$53,451**	**$53,064**	**-$386**	-0.7%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$68,523**	**$75,431**	**$6,908**	9.2%	**$915,467**	**$943,451**	**$27,984**	3.0%
TOTAL OPERATIONAL NET INCOME	**-$47,590**	**-$55,375**	**$7,785**	-14.1%	**$10,080**	**$25,226**	**-$15,146**	-60.0%
Depreciation/Amortization								
Restructured Debt	$4,762	$10,917	$6,154	56.4%	$38,098	$87,333	$49,235	56.4%
Capital Funding $150k	$175	$1,384	$1,210	87.4%	$1,397	$11,075	$9,677	87.4%
$150K Operating Debt	$194	$1,384	$1,191	86.0%	$1,548	$11,075	$9,527	86.0%
Total Other Expense	**$5,130**	**$13,685**	**$8,555**	62.5%	**$41,044**	**$109,483**	**$68,439**	62.5%
NET INCOME BEFORE CAPITAL EXPENSES	**-$52,721**	**-$69,060**	**$16,340**	-23.7%	**-$30,964**	**-$84,257**	**$53,293**	63.3%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects			$0	#DIV/0!			$0	#DIV/0!
8100 - Capital Proj Cash	$0	$4,167	$4,167	100.0%	$8,307	$33,333	$25,027	75.1%
8101 - Capital Proj Financed	$0	$0	$0	#DIV/0!	$27,075	$0	-$27,075	#DIV/0!
Contingency								
Total 8000 · OTHER EXPENSE	$0	$4,167	$4,167	100.0%	$35,382	$33,333	-$2,048	-6.1%
NET INCOME	-$52,721	-$73,227	$20,506	-28.0%	-$66,345	-$117,590	$51,245	43.6%

February 2017 Financial Commentary

Balance Sheet
Cash is $35k lower than the prior month. February shows a cash intake of $15k from revenue and a drawdown of $35k on the credit line. This $50k plus the $35k reduction of the January cash balance was required to cover the $17k reduction of Accounts Payable from January and the February expenses of $68k. Based on the most current burn rate, we will have to further draw down the credit line by approximately $55k in March.

February Month vs Prior Year Month
Golf Revenue is flat to the prior month; more golf fees, less ID cards.

All expenses are at a normally low level for this time of the year, basically maintaining fixed costs. They are $15k lower than the prior year month mainly due to one less course employee.

Operating Income is higher than the prior year month by $15k due to lower expenses.

February YTD vs Prior YTD
Golf Revenue is lower by $63k year over year for the 8 month period. Golf revenue is lower by $81k offset by $12k higher ID card sales and $5k other revenue.

Personnel and employee benefits expenses are higher by $39 over the prior year. Operations expenses are up $15k due to the summer intern and additional cashiers and cart employees on the same shifts (prior year only had one per shift). Course and seasonal personnel expenses each increased $11k and $14k respectively over the prior ytd expense due to salary increases and additional work time for course renovations. Benefits are lower by $4k compared to the prior year due to a charge of $5k in Jan 2016 for prior period payroll taxes.

Administrative expenses are $32k lower than the prior year due to lower credit card fees, lower insurance rates, audit adjustment reversals that moved expenses back to the prior year and a prior year expense for a golf course study.

Park Maintenance is lower by $17k compared to the prior ytd primarily due to lower utility and maintenance costs.

Cart expenses are higher by $9k due to battery/maintenance expenses and the final property tax bill.

Operating Income is lower than the prior year by $63k primarily due to expenses, mainly personnel, exceeding the rate of revenue. Decrease in Revenue $63k, Increase in Expenses $0.

Capital Projects includes a fencing project ($6k) and financed John Deere equipment ($27k).

*It's important to note that through 8 months the only difference when comparing the 2 years is $63k lower revenue which was primarily sacrificed due to the closing of the back nine in October for renovations.

Budget Comparison YTD
The YTD Revenue is below budget by $43k.

Personnel expenses are higher than budget by $17k primarily due to higher Operations personnel expenses.

Administrative expenses are lower than budget by $19k due to lower credit card fees and marketing expenses.

Park Maintenance is under budget by $21k due to lower ag & chem and utility expenses; Park Equipment is under budget by $5k due to lower fuel costs.

While Operating Income is $15k under budget for 8 months, this is an increase from the prior month deficit of $23k. This gap was closed by favorable personnel expenses in the month of February. Unfavorable Revenue $43k, Favorable Expenses $28k.

CITY OF NORWALK, DEPARTMENT OF FINANCE
Lunda Asmani, CPFO
Director of Management & Budgets
lasmani@norwalkct.org

Norwalk, CT 06856
P (203) 854-7708
F (203) 854-7848

Date: April 3, 2017

To: Members of the Board of Estimates & Taxation

From: Lunda Asmani, Director of Management and Budgets

Re: Special Appropriation

FISCAL YEAR 2016-17:

Item 1:

$40,000 from Contingency to the Corporation Counsel to cover the costs of ongoing expenses pertaining to tax appeals and the Walk Bridge project.

The Corporate Counsel is requesting a $40,000 special appropriation into their Other Professional Services account 010300-5258, to meet ongoing expenses related to tax appeals and for expenses related to the Walk Bridget project through the end of the year. With regard to tax appeals, $25,000 to $30,000 will cover anticipated costs for hourly charges for testimony of expert appraisers and court service reporters. There are currently four commercial tax appeals cases scheduled for trial this fiscal year. With regard to the Walk Bridget project, $15,000-$20,000 is anticipated for the assistance of outside counsel for issues specifically dealing with the state and federal processes being conducted by the CT Department of Transportation and Federal Transit Authority.

The original approved budget for this account was $100,000. In November 2016, $30,172 was transferred into this account from fund balance to meet ongoing expenses. However, in December 2016, $10,000 was transferred out of this account for workspace modifications expenses in the Corporation Counsel Office. Of the revised $120,172 budget, year-to-date $116,419 has been spent from this account leaving an available balance of $3,753.

Additional information regarding this transfer request is included in the attached memo from the Corporate Counsel.

Finance recommends approval.

CITY OF NORWALK

LAW DEPARTMENT

CITY HALL
125 EAST AVENUE, P.O. BOX 5125
NORWALK, CONNECTICUT 06856-5125

TEL: (203) 854-7750
FAX: (203) 854-7901

To: Members of the Board of Estimate and Taxation

From: Mario Coppola, Corporation Counsel

Re: Budget Transfer

Date: March 9, 2017

The City of Norwalk Law Department hereby respectfully requests a $40,000 transfer from the Contingency account into Other Professional Services account to meet ongoing outside Law Department expenses, most notably related to tax appeals and the Walk Bridge project.

With regard to tax appeal cases, we expect to incur significant costs during the next four months for: appraisals, hourly charges for testimony and other appearances of our expert appraisers, and court reporter services. We also have four commercial tax appeal cases which are scheduled to go to trial before the end of this fiscal year. We also have numerous pretrial conferences scheduled at the New Britain Tax Court between this date and June 30, 2017 in which our expert appraisers are ordered by the Court to attend thereby requiring us to incur the hourly rates of the expert appraisers. We anticipate these costs to be in the range of $25,000 to $30,000.

With regard to the Walk Bridge project, prior to June 30, 2017 we may need the assistance of outside counsel for issues specifically dealing with the state and federal processes that are currently being conducted by the CT Department of Transportation and Federal Transit Authority for the planning and development of the proposed replacement of the Walk Bridge and other related transportation projects. We anticipate that the total costs will be $15,000 to $20,000.

The current available budget is $4,835, and I am hopeful that the $40,000 transfer should be enough. However, there remains a possibility that additional transfers may be necessary before the fiscal year is over depending on what happens in some of the pending court cases and the Walk Bridge project.

Please let me know if you have any questions or if I could provide any additional information regarding this request. Thank you for your time and consideration.