# FINANCE/CLAIMS COMMITTEE MEETING

## Thursday April 12, 2018 7:00P.M.

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

1. Call to Order

2. Roll Call

3. Public Participation

4. Approve the Minutes of the following Finance Committee Meetings:
   February 15, 2018
   February 22 2018
   March 8, 2018

5. Claims Committee: receive the monthly Claims report; review and approve claims as required for Claims Report dated:
   April 12, 2018

6. Narrative on Tax Collections dated April 12, 2018- Receive Report and discuss.

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

8. Authorize the Mayor, Harry W Rilling, to submit an application to the State of Connecticut for grant funds provided under the State of Connecticut's Local Capital Improvement Fund for 2018 Local Capital Improvement Program ($1,184,801- 2018 Entitlement)."

9. Discuss and approve FY 2018-19 Parking Authority Budget as revised.

10. Discuss and Approve FY 2018-19 Water Pollution Authority Budget.

11. Receive Board of Estimate and Taxation Appropriations dated
    April 2, 2018

12. Receive Oak Hills Authority Monthly Financial Statements for February 28, 2018

13. Adjourment

**CITY OF NORWALK**
**FINANCE/CLAIMS COMMITTEE**
**SPECIAL MEETING**
**FEBRUARY 15, 2018**

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| ATTENDANCE: | Gregory Burnett, Chair; Douglas Hempstead: John Kydes; Nicholas Sacchinelli; Faye Bowman (7:10 p.m.); Travis Simms (7:19 p.m.) |
| STAFF: | Robert Barron, Director of Finance; Lunda Asmani, Management and Budgets; Lisa Biagiarelli, Tax Collector |
| OTHERS: | Jerry Crowley; Bill Walters; Jane Walters; Patricia Williams; Raeann Bromark; Elsa Peterson Obuchowski, Oak Hills Park Authority |

## 1. CALL TO ORDER

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

## 2. ROLL CALL

Mr. Burnett called the Roll and announced a quorum was present.

## 3. PUBLIC PARTICIPATION

***Public participation comments are not verbatim and represent a summarization of statements unless otherwise noted.***

Mr. Charles Brennan, President of the Mens' Association at Oak Hills said that he heard rumors that the City was going to take over Oak Hills golf course. He said that since the Authority took over, it is one of the best golf courses in Fairfield County. The only thing dragging it down is the restaurant debt. Mr. Brennan said that it is a white elephant and not what the golf course needs. He said it sits empty most of the time.

Mr. Richard Delallo, a Norwalk resident for 67 years said he was there when the golf course first opened. He said it was beautiful and people came from all over. Then it started to go downhill and it seemed like no money was going into it.

Ms. Bowman joined the meeting at 7:10 p.m.

Mr. Delallo said he heard the golf course may go back to the City and that is a bad idea. He said there are seasonal workers and they would have to be unionized. He said it would not be a good idea to remove the Authority.

Mr. Bob Patticini said he has been playing golf at Oak Hills since 1971 when he got out of the Service. For many years, Parks and Recreation controlled the golf course and it was in bad shape; money going out, but none coming in. In 1998 the Oak Hills Park Authority was established. The restaurant is beautiful, but it is for a private golf course, not a public golf course. He said he has seen changes made by the Authority and noted there is good management there now. Mr. Patticini said Oak Hills rivals private golf courses. He said he hopes the Common Council keeps in mind that the Authority should stay and build a better golf course.

Ms. Elsa Peterson Obuchowski said that she comes from a culture of people who like parks and Oak Hills provides that. She said there is more to Oak Hills Park than just the golf course. She said it is beautiful and the teaching staff is very helpful. She said he has learned a slot since being on the Authority.

No other members of the public wished to speak.

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

January 11, 2018

** **MR. HEMPSTEAD MOVED TO APPROVE THE MINUTES OF THE JANUARY 11, 2018 MEETING**
** **MOTION PASSED WITH THREE (3) ABSTENTIONS (MS. BOWMAN; MR. KYDES AND MR. SACCHINELLI)**

January 30, 2018

The following correction was made to page 1: started should read "stated".

** **MR. SACCHINELLI MOVED TO APPROVE THE MINUTES OF JANUARY 30, 2018 AS CORRECTED**
** **MOTION PASSED WITH ONE (1) ABSTENTION (MS. BOWMAN)**

## 5. CLAIMS COMMITTEE: RECEIVE THE MONTHLY CLAIMS REPORT; REVIEW AND APPROVE CLAIMS AS REQUIRED FOR CLAIMS REPORT DATED: FEBRUARY 15, 2018

Ms. Biagiarelli reported that they had in excess of the $10,000 limit.

Mr. Simms joined the meeting at 7:19 p.m.

Ms. Biagiarelli explained that there were more overpayments by taxpayers during this cycle. Taxpayers paid in December so they could take advantage of the tax deduction and their bank could not reverse the escrow payment. She said her office sent back hundreds of checks, because they were not entitled to keep those payments.

Ms. Bowman asked if people are aware of the refund. Ms. Biagiarelli said they were, because they had to apply for the refund. Mr. Simms asked what would happen if people refused the refund and wanted the money applied to a future bill. Ms. Biagiarelli explained that in almost all cases, the escrow agent wants their money back.

** **MR. HEMPSTEAD MOVED TO RECEIVE THE CLAIMS REPORT DATED FEBRUARY 15, 2018**

** **MOTION PASSED UNANIMOUSLY**

## 6. NARRATIVE ON TAX COLLECTIONS DATED FEBRUARY 15, 2018- RECEIVE REPORT AND DISCUSS.

## 7. MONTHLY TAX COLLECTOR'S REPORTS - RECEIVE REPORTS AND DISCUSS: JANUARY 31, 2018

Ms. Biagiarelli presented her report, but noted that she would not know where they stand until the next meeting because a lot of payments came in and are not yet reflected.

The Tax Collector's office is preparing to send demand notices by the week of March 1st. In addition, they are working on the July 23, 2018 Tax Sale. As of today, they already collected $850,000 from properties that would have been in the Tax Sale. The Tax Sale is done to keep the collection rate up and the mill rate down, which represents tax relief to all taxpayers.

## 8. RECEIVE OAK HILLS AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR DECEMBER 2017

## 9. MEET WITH OAK HILLS PARK AUTHORITY MEMBERS

Members of the Oak Hills Park Authority introduced themselves. Mr. Crowley reviewed the status of their grant and said they hope to have in excess of $25,000 to put into the relocation of the Pro Shop into the restaurant. They sent out an RFP in November and got three back; however, they all withdrew. He said they are in limbo now because of the eviction process and because they have not taken rent from the restaurant for the last four months.

Mr. Crowley said the debt service is killing them. He said they have no money to fix things that are broken; he noted that these things were probably broken 20 years ago.

Mr. Hempstead said he never heard anything about doing away with the Authority. Mr. Walters said that was mentioned by a golfer. Mr. Hempstead said the lease with the City was up last year and asked what is going on. Mr. Walters said every operator wants to get a sit-down bar, a mobile beverage cart and outdoor music. He said they are also asking to buildup their operating and capital reserves to fix what is broken.

Mr. Crowley said they had to shut down part of the golf course last fall when they made improvements.

Mr. Hempstead said he heard this asked before and asked about the holdup. Mr. Crowley said they met with the Mayor a number of times and the Corporation Counsel. He said they explained what they want, but did not get feedback. The Mayor wants Ms. L. King to be the liaison.

Mr. Simms asked about the cart usage. He was told they are at best at break even and they have discussed getting out of the lease.

Mr. Kydes said he was in full support of changing the lease to all for a sit-down bar.

Mr. Walters noted that they may lose three tournaments because they cant's serve breakfast or lunch to the participants. Mr. Crowley said a restaurant was built to round out the golfing experience. The Authority never made any money on the restaurant. Mr. Kydes asked if the Authority approached the current tenant of the restaurant about changing the use of the restaurant. Mr. Crowley said the operators want to keep it more of a catering venue and not a family style restaurant.

Mr. Simms asked about the status of the driving range. Mr. Walters said it was approved as part of the master plan, but it can't be funded because of the debt service. Mr. Simms noted that the restaurant is a beautiful establishment but it needs to be made viable.

Mr. Burnett said an open dialogue will be maintained with the Oak Hills Park Authority.

## 10. RECEIVE BOARD OF ESTIMATE AND TAXATION APPROPRIATIONS DATED FEBRUARY 12, 2018

** **MR. SACCHINELLI MOVED TO APPROVE THE FOLLOWING RESOLUTION:**

**RESOLUTION: APPROVE A SPECIAL APPROPRIATION IN THE AMOUNT OF $20,350 TO ACCOUNT 013410-5731 (CARS AND VANS)**

**FOR THE PURCHASE OF NEW FORD ESCAPE VEHICLE FOR BUILDING INSPECTION FROM CONTINGENCY FUNDS**

Mr. Lunda explained the item.

** **MOTION PASSED UNANIMOUSLY**

** **MR. KYDES MOVED TO APPROVE THE FOLLOWING RESOLUTION:**

**11. RESOLUTION: APPROVE A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $66,000 TO INCREASE THE AVAILABLE FUNDS FOR THE PURCHASE OF A NEW FIRE ENGINE AND RELATED ACCESSORIES (0917-3110-577C0437). THE FUNDS WILL BE DRAWN FROM THE BALANCE IN THE CAPITAL FUND.**

Fire Chief Gatto explained the item.

** **MOTION PASSED UNANIMOUSLY**

** **MR. HEMPSTEAD MOVED TO APPROVE THE FOLLOWING RESOLUTION:**

**12. RESOLUTION: APPROVE A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $167,080 TO INCREASE THE AVAILABLE FUNDS FOR THE ROOF REPLACEMENT AT THE FIRE STATION LOCATED AT 100 FAIRFIELD AVENUE (0918-3 I 10-577-C0443). THE FUNDS WILL BE DRAWN FROM THE BALANCE IN THE CAPITAL FUND.**

Fire Chief Gatto explained the item. He said the roof is over 30 years old and leaks. They ended up with seven bids and this was the lowest bidder. Mr. Barron added that they are a proven vendor who worked on the City Hall roof. Chief Gatto said there are no other plans other than to fix the roof. He said they have two full time and one part time mechanic there.

Mr. Simms asked how much was budgeted to fix the building. Chief Gatto said that he puts $35,000 into the budget every year. He noted they have to buy a new sewer pump and that is going to cost $15,000.

** **MOTION PASSED UNANIMOUSLY**

** **MR. SIMMS MOVED TO APPROVE THE FOLLOWING RESOLUTION:**

**14. RESOLUTION: APPROVE A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $13,462 TO INCREASE THE FIRE DEPARTMENT'S FORD EXPLORER EMERGENCY VEHICLES PURCHASE (0918-3110-5777 C0486). THE FUNDS WILL BE DRAWN FROM THE BALANCE IN THE CAPITAL FUND.**

Chief Gatto explained that they went out to bid and only received one back.

** **MOTION PASSED UNANIMOUSLY**

** **MR. HEMPSTEAD MOVED TO APPROVE THE FOLLOWING RESOLUTION:**

**13. RESOLUTION, AUTHORIZING THE MAYOR, HARRY W. RILLING, TO EXECUTE ANY AND ALL DOCUMENTS TO SECURE THE REPAYMENT OF A LOAN IN THE AMOUNT OF THREE HUNDRED THOUSAND DOLLARS ($300,000) FROM THE CITY OF NORWALK TO THE SIXTH TAXING DISTRICT FOR THE PURPOSE OF PAYING CAPITAL EXPENSES RELATED TO THE RENOVATION OF THE DISTRICT'S COMMUNITY CENTER FOR FISCAL YEAR 2017-2018.**

Mr. Barron explained that this was a capital project to improve the Rowayton Community Center. He said they asked for the same amount a few years ago to do their roof.

Mr. Simms asked if it is a general practice for a taxing district to ask the City for a loan. Mr. Barron said the taxing district does not have access to the capital markers the way the City does. The City does this on their behalf and it does not cost the City anything. In response to Mr. Hempstead's question, Mr. Barron said the money comes in as earmarked for debt service.

** **MOTION PASSED UNANIMOUSLY**

## 15. DISCUSSION ON THE OPERATING BUDGET WITH CITY FINANCE DEPARTMENT

Mr. Barron reviewed various hypothetical tax increases by district. In response to Mr. Burnett's question, Mr. Barron said he will send everyone a copy of the last three-four years mill rates. He said that historically, they have had low year over year mill rate increases. Mr. Burnett commented that if they consider fully funding the Board of Education they would be looking at an increase of 5.5%, which is totally out of line with what they have been doing.

Mr. Barron explained that the charge for the Common Council is to set a cap for what the tax payers can afford.

Ms. Bowman said the Register of Voters line jumped out at her. Mr. Barron said they know a primary will take place. She noted that the Police and Fire had a sizable increase. Ms. Bowman said that the Board of Education is proposing to stay flat in the base. She said they can't because of contractual increases.

Mr. Burnett asked Mr. Barron if there was wiggle room in the fund balance before the percentage would reduce to a point where it could impact the City's AAA bond. Mr. Barron said it is not just a percentage amount. He said that even with the apartments and commercial units, the grand list is still flat. Mr. Barron said he will provide further information to the Committee members.

Mr. Kydes said if they fully fund the Board of Education this year they said they will come back next year with the same request and it is a re-valuation year. Mr. Barron said that each year he does a multi-year forecast. He said the assumptions can grow the budget anywhere from 3 – 41/2% for the out years. He noted the City committed to a lot of spending.

Mr. Kydes left the meeting at 9:13 p.m.

Mr. Barron said that $85 million has been appropriated for the first two schools. They will be ready in three years. Ms. Bowman said it is never too late to recognize that once the schools are built, they will have to staff them. She asked who is going to staff the two additional schools. She said the Board of Education is going to come back with a huge ask. Mr. Barron said this body appropriates the capital budget.

Mr. Hempstead said he believed the plan was to get rid of the portable classrooms at Jefferson, so there will still be the same number of teachers there. Ms. Bowman said that the way the City is heading, there will be no break for the taxpayers.

Mr. Burnett announced a public hearing on the operating budget next Thursday followed by a special meeting.

16. **ADJOURNMENT**

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

There was no further business and the meeting was unanimously adjourned at 9:19 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services

**CITY OF NORWALK**
**FINANCE/CLAIMS COMMITTEE**
**PUBLIC HEARING**
**AND**
**SPECIAL MEETING**
**FEBRUARY 22, 2018**

ATTENDANCE: Gregory Burnett, Chair; Douglas Hempstead; John Igneri; John Kydes; Thomas Livingston; Eloisa Melendez; Barbara Smyth; Douglas Stern; George Tsiranides; Chris Yerinides; Faye Bowman (6:58 p.m.)

STAFF: Robert Barron, Finance Director

## PUBLIC HEARING

Public Hearing on Fiscal Year 2018-2019 Operating Budget Cap

Mr. Burnett opened the public hearing at 6:33 p.m. He said there were several challenges that had to be undertaken during this budget cycle. The basic principle is to keep the tax increase as low as possible. He said that before the Common Council sets the cap, they want to hear from the public.

Ms. Meaghan Hopkins spoke in support of fully funding the budget and asked the committee members to look at it as an investment. She added that this might be the time to look at the funds in the rainy day fund.

Mr. Drew Todd recommended fully funding the budget. He said there are great things going on in the schools and that good schools bring more tax dollars to the City.

Ms. Lisa Pisano Henderson said that she was here tonight to show support for the Norwalk public schools and the strategic operating plan. She said the Board of Education should be fully funded. She said that the recent comments by Common Council members was unacceptable.

Ms. Donna Smirniotopolous recommended fully funding the budget that was unanimously approved by the Board of Education. She said there was well over $56 million in the rainy day fund which is more than enough to keep the AAA rating. She said that taxpayers are funding the schools, but are not the direct beneficiaries of the schools. Ms. Smirniotopolous said more transparency and accountability is needed.

Ms. Barbara Meyer-Mitchell said she hoped the Common Council would continue to their investment in Norwalk. She added that 15 of the 20 schools have improved this year.

Mr. Nate Sheldon said he was here to support fully funding the budget.

Mr. James MacDonald asked for the budget to be fully funded. He said the Norwalk public schools have made great strides with the arrival of the current Superintendent.

Mr. Patrick Begos said a high quality school system is important and there is a direct line between good schools and property value. Brien McMahon High School is the most diverse school in the State. The school system is a success story and the Board of Education made an intelligent proposal. He said that more credits are required for graduation, but the biggest problem is population growth; a big part of the budget is to add more teachers.

Mr. Scott Hurwitz spoke about the impact on students at Brien McMahon High School. He said that the students are required to have more credits to graduate and they need to e sure the students are enrolled in as many classes as possible.

Ms. Bowman joined the meeting at 6:58 p.m.

Ms. Jennifer Jefferies said she teaches in another district and can send her children to that district, but chose to send them to Norwalk schools. She said she sees positive growth and progress in the schools. Fully funding the budget would extend the school day and add staff at the high school. She said it is crucial to support the children in the school system.

Ms. Lisa homson said she was here to advocate for budget reform. The State is broke and State taxes are rising causing people to leave the State. She recommended implementing separate commercial assessments, developing a strategic operating plan, real charter revision and hiring a City Manager.

Ms. Nizihiyeth Judia expressed the need for more teachers for the growing student body. She said her son is in Special Education and had his evaluations done, but he is not being given the tools he needs.

Ms. Christine Hatch asked to fully fund the Board of Education's request. She said the achievement gap is starting to close, but all of the improvements come with a cost. She said that fully funding the budget will allow the Board of Education to meet their strategic goals.

Mr. Bryan Meek submitted an analysis of the rainy-day fund and said this is a great opportunity. He said there is a pile of cash that the State is focused on. If it is not used, the State will take it. He said the City has had a rainy-day fund as low as 6% and maintained its AAA designation. He asked the City to invest and use the money wisely.

Ms. April Guilbault said she was here to support the Board of Education budget. She asked that the band at the elementary school level be funded.

Ms. Diane Lauricella said she was here asking the Committee to do their due diligence and to think outside the box. She asked that they not raise the cap by very much, if anything. She said she does not support fully funding the Board of Education. She suggested having robust code enforcement, diversifying the tax base, reforming accurate tax assessment, fully funding the grant writer and move that position to the Fire Department. Ms. Lauricella talked about savings as a result of recycling.

Mr. Bruce Kimmel said that he would respect whatever decision was made. He said Norwalk has the shortest school day in the State and high school students have two – three study halls. Mr. Kimmel said they are trying to rectify those issues.

Mr. Richard Bonenfant asked the Committee to be easy on the taxpayers; not everyone can afford a $500 increase. He said there are two people on the Common Council with ethical problems. He said the school community is very organized.

Mr. Burnett asked three times if there were any other members of the public who wished to speak.

Mr. Kydes thanked everyone for coming out. He said the Board of Education made major improvements over the last few years and deserves a lot of praise. He said that he believes the cap will be approved and the schools will continue to move forward.

There was no response and Mr. Burnett closed the public hearing at 7:26 p.m.

## SPECIAL MEETING

## CALL TO ORDER

Mr. Burnett called the special meeting to order at 7:26 p.m.

## ROLL CALL

At Roll Call the following Committee members were present:
Gregory Burnett, Chair; Faye Bowman; Douglas Hempstead; John Igneri; John Kydes

## FISCAL YEAR 2018-2019 OPERATING BUDGET: CAP REVIEW AND DISCUSSION

Mr. Burnett asked Mr. Barron to provide clarity on the reserve fund. Mr. Barron said that using $2 million will bring that ratio down to 12.7%; the target is supposed to be between

7 ½ and 15% with a target of the median of all AAA communities. He cautioned against using the fund balance to fund ongoing expenses.

Mr. Hempstead said that so many numbers have been bantered around. He said it is a challenge to figure it out what to do next year or the year after. He said the land value is still not what it was in 2007. He said there is an upcoming revaluation and he does not want to spend a lot of money out of the fund. He said that they have to give more, but have to be prudent.

Mr. Igneri asked Mr. Barron if he was comfortable if the fund balance went from 12.7% to 12.2%. Mr. Barron said the fund balance is the taxpayer's money. He said he has to have a plan to restore it to the target amount. The fund balance only grows if there are less expenses than anticipated or more revenue than expected. He said he did not think any money would be added to the fund balance by the end of the year because the City is short $2.9 million from the State.

Mr. Igneri asked Mr. Barron if he had any conversations with anyone from the State. Mr. Barron said there are fragments of information and in the end, the information is incorrect. He said no one believes the fund balance is in jeopardy or will be a target for State cuts.

Mr. Barron explained that years ago there was a rule that the City was required to fund the Board of Education at the level funded in the prior year. Then it was changed so that they could lower what was given to the Board of Education if there was a decline in ECS funding and a decline in enrollment except if the districted is designated as an Alliance District. Due to that designation, Norwalk has not been able to lower the funding to the Board of Education.

Mr. Burnett said that as it stands, the request for fiscal year 18-19 was 4% over last year, but was scaled down to 3.1%. Mr. Barron said he recommended a flat budget to fund the Board of Education at a level the taxpayers can afford. Mr. Burnett said the budget request would equate an overall mill rate increase of 3.7% which is a significant increase over last year's mill rate of 1.1%.

Mr. Igneri asked if the 3.7% would include a $2 million drawdown from the rainy-day fund. Mr. Barron said it would. Mr. Igneri said he could support this and feels it is fair to the residents.

Mr. Hempstead said the Board of Education has made strides and it makes sense to continue on the path of improving scores and improving the services to the students; however, he said while he would support this, he is worried about the taxpayers.

Mr. Burnett said he would like to give the Board of Education what they need, but with so many unknowns, to give it all in one year, would not be prudent. He said the Common

Council is committed to seeing the overall student experience getting better. Mr. Barron said a major goal of the Board of Education is to eliminate study halls.

Ms. Bowman said education is important and understands this is part of the three-year strategic plan. She said she wants to see performance measures, especially since they had funding last year and the students are still in study halls. She said she does not know if giving them funding is doing what it is supposed to do.

Ms. Bowman said that the way to cover the budget is to pull from the rainy-day fund. She said if they pull from the rainy-day fund she would expect a very modest tax increase. She said that 3.7% is on the high side. She asked if the residents feel comfortable with taxes going up. She noted that the average increase was 1% over the last three years. Mr. Barron said the mill rate went up 1% over the last three years and that 3.7% is historically high. In fiscal year 2013-2014 the mill rate went up 3.8%. Ms. Barron asked if the Board of Education was expecting a large increase next year.

Ms. Bowman said they need to be sure the dollars are getting to the classroom and suggested requesting something tangible, like test scores, when they come back for funding.

Mr. Burnett said they did not address the Special Appropriation request for $1.2 million for the SPED Development Fund.

## EXECUTIVE SESSION

An executive session did not take place this evening.

## FISCAL YEAR 2018-2019 OPERATING BUDGET CAP RECOMMENDATION

** **MR. IGNERI MOVED TO APPROVE THE FOLLOWING:**

**WHEREAS, SECTION 1-289 OF THE NORWALK CHARTER REQUIRES THAT A MAJORITY OF THE COMMON COUNCIL VOTE TO ESTABLISH A SPECIFIC SPENDING LIMITATION ON LOCALLY FUNDED EXPENDITURES DURING THE PROCESS OF ESTABLISHING THE NEXT FISCAL YEAR'S OPERATING BUDGET**

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF NORWALK THAT:**

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF NORWALK THAT: THE MAXIMUM LIMIT ON TOTAL APPROPRIATIONS FOR THE CITY OF NORWALK FOR FISCAL YEAR BEGINNING JULY 1, 2018 SHALL BE NO MORE THAN**

**$336,168,940. THIS APPROPRIATION CAP REPRESENTS TOTAL EXPENDITURES OF $353,595,360 LESS ESTIMATED INTERGOVERNMENTAL GRANTS OF $17,426,420.**

**BE IT FURTHER RESOLVED THAT THE RESULT OF THIS VOTE AND RESOLUTION, TOGETHER WITH THE ATTACHED 2018-19 BUDGET GUIDE, BE FORWARDED BY THE CLERK OF THE CITY OF NORWALK TO THE BOARD OF ESTIMATE AND TAXATION**

** **MOTION PASSED UNANIMOUSLY**

## ADJOURNMENT

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

There was no further business and the meeting was unanimously adjourned at 8:36 p.m.
Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services

**CITY OF NORWALK**
**FINANCE/CLAIMS COMMITTEE**
**MARCH 8, 2018**

ATTENDANCE: Gregory Burnett, Chair; Travis Simms; Faye Bowman (7:24 p.m.)

STAFF: Lisa Biagiarelli, Tax Collector; Michael Stewart, Tax Accessor

## CALL TO ORDER & ROLL CALL

Mr. Burnett waited until 7:15 p.m. to open the meeting to allow Committee members time to get to the meeting. He called the Roll. He announced that a quorum was not present; therefore, no action could be taken this evening.

## PUBLIC PARTICIPATION

No members of the public were present this evening.

## APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS:

February 15, 2018
February 22, 2018

No action was taken this evening.

## CLAIMS COMMITTEE; RECEIVE THE MONTHLY CLAIMS REPORT; REVIEW AND APPROVE CLAIMS AS REQUIRED FOR THE CLAIMS REPORT DATED: MARCH 8, 2018

Ms. Biagiarelli said there were claims in excess of $10,000. Mr. Burnett will bring these claims to the full Common Council for their vote. Ms. Biagiarelli explained that the Committee will be seeing more of these claims because of the recent changes in the Federal Tax Code. Many people paid their taxes in December and then their escrow agent made payments in January.

## NARRATIVE ON TAX COLLECTIONS DATED MARCH 8, 2018 – REVIEW REPORT AND DISCUSS

## MONTHLY TAX COLLECTOR'S REPORTS – REVIEW REPORTS AND DISCUSS: FEBRUARY 28, 2018

Ms. Biagiarelli reported that her department will be working on the Tax Sale that will take place on Monday, July 23rd.

Ms. Bowman joined the meeting at 7:24 p.m.

Ms. Biagiarelli said the current tax collection is overstated by a small amount due to overpayment by the taxpayers. She said they are currently at 97.97% in collections and will know where they really are once they go through the refunds. She said they estimate they will collect $4 million with the tax sale.

Ms. Biagiarelli described the tax sale process and noted that residents can pay their taxes up to the morning of the tax sale. After the tax sale, the property owner has a six-month redemption period to pay the bidder. The buyer can't do anything with the property until the six months are up.

## RECEIVE OAK HILLS AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR JANUARY 8, 2018

Mr. Burnett said representatives from Oak Hills Park Authority attended last month's meeting and gave an update on how things were progressing. He said they still have the outstanding principle payment which they hope to pay in the May – June time period. They made a partial payment in September leaving a balance of $79,000.

Mr. Burnett said he will ask Mr. Barron to provide him with a copy of the payment schedule from Oak Hills Park Authority.

## RECEIVE INFORMATION ON TAX RELIEF PROGRAMS FOR TH ELDERLY AND DISCUSS AND TAKE NECESSARY ACTION

Mr. Stewart explained that this initiative came from the Common Council. He described the Tax Relief program for the elderly. He said last year they had hoped to have 1,100 people participate, but they ended up with 1,061. He said seniors are leaving Norwalk faster than they are being added. In addition, the income of people interested in the program is higher than the top of the limit. This year they are proposing to raise the limits in tier one and tier two.

Mr. Stewart said the people in the most need will get the most benefit from the program.

The Committee members discussed §103-6. Eligibility (F) regarding residents in the domicile who are aged 25 years and older whose income would be counted toward the limit. Mr. Simms suggested re-visiting this requirement. Mr. Burnett said they have to look at the cap otherwise they will be giving out less money to more people and he is not sure that will really help. Mr. Stewart offered to re-work the numbers. Ms. Bowman noted there may be a lot more people who will qualify for the program if the income limit was increased. Ms. Stewart said they are trying to get more people on the program.

Mr. Burnett asked Mr. Stewart to provide bullet points showing the positives in the present proposal that supports why it is being done.

Ms. Stewart said that people can apply for the program from February 1st to May 15th. Once they qualify for the program, it would be reflected in their July tax bill. They will then have to re-apply every two years.

The Committee members discussed how to get this information out to the elderly residents. Mr. Burnett suggested that the new Communications person could work on this. He said they need to find out the best avenue to communicate to the senior community.

Ms. Burnett asked Mr. Stewart to ask the Legal Department to add this item to the Ordinance Committee agenda.

## ADJOURNMENT

There was no further discussion and Mr. Burnett closed the meeting at 8:24 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | | APPROVED BY TAX COLLECTOR | | REPORTED TO CLAIMS |
|---|---|---|---|---|
| ***PAY TO:*** | | ***BILL No & AMOUNT TO REFUND*** | | ***REASON*** |
| ACAR LEASING LTD | | 16-MV-300496 | ($781.88) | PRORATION |
| ACAR LEASING LTD | | 16-MV-300211 | ($181.76) | PRORATION |
| ACAR LEASING LTD | | 16-MV-300477 | ($393.56) | PRORATION |
| ADVANCED LAWN ORNAMENTAL TREE | | 16-MV-400316 | ($152.66) | PRORATION |
| AKANTARA-MEDRANO, JOSE L | | 16-MV-301294 | ($45.45) | PRORATION |
| BASKAY, ROBERT | | 16-MV-304574 | ($17.07) | OVERPAYMENT / P&P |
| BASTONI, KIMBERLLY A | | 15-MV-304346 | ($155.96) | PRORATION |
| BELLAMOUR, BENICE | | 16-MV-305048 | ($41.96) | PRORATION |
| BLAKE, NOTASSHA R | | 16-MV-305873 | ($35.25) | PRORATION |
| CAB EAST LLC | | 15-MV-307956 | (118.89) | PRORATIONS |
| | | 15-MV-308214 | ($30.44) | PRORATIONS |
| | ($201.82) | 16-MV-308432 | ($52.49) | PRORATIONS |
| CAB EAST LLC | | 15-MV-308037 | ($511.45) | ABATEMENTS |
| | ($980.74) | 16-MV-308212 | ($469.29) | ABATEMENTS |
| CAB EAST LLC | | 16-MV-401763 | ($325.03) | ABATEMENT |
| CAB EAST LLC | | 16-MV-308685 | ($415.75) | PRORATION |
| CAB EAST LLC | | 16-MV-401813 | ($291.14) | PRORATION |
| CAB EAST LLC | | 14-MV-401702 | ($476.18) | ABATEMENTS |
| | | 15-MV-308021 | ($543.83) | ABATEMENTS |
| | ($1,508.32) | 16-MV-308735 | ($488.31) | ABATEMENTS |
| CAMPUS, LYSANDRA | | 16-MV-309580 | ($78.93) | PRORATION |
| CCAP AUTO LEASE LTD | | 16-MV-311188 | ($191.50) | PRORATIONS |
| | ($301.26) | 16-MV-311327 | ($109.76) | PRORATIONS |

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | | APPROVED BY TAX COLLECTOR | | REPORTED TO CLAIMS |
|---|---|---|---|---|
| *PAY TO:* | | *BILL No & AMOUNT TO REFUND* | | *REASON* |
| CCAP AUTO LEASE LTD | | 16-MV-311049 | ($279.58) | PRORATION |
| CHASE AUTO FINANCE CORP | | 16-MV-311983 | ($125.84) | PRORATION |
| CHIAPPORDI, JOHN | | 16-MV-402601 | ($147.37) | PRORATION |
| COLON, JOEL E | | 16-MV-313300 | ($100.26) | PRORATION |
| DAIMLER TRUST | | 16-MV-403171 | ($600.10) | PRORATION |
| DAIMLER TRUST | | 16-MV-403167 | ($525.66) | PRORATION |
| DAIMLER TRUST | | 16-MV-403161 | ($1,393.21) | PRORATION |
| DICKENS, JASON D | | 16-MV-316967 | ($140.95) | PRORATION |
| EVANS-THOMAS, RAQUEL | | 14-MV-319818 | ($669.27) | ABATED-PAID IN ERROR TO NORWALK |
| FINANCIAL SER VEH TRUST | | 16-MV-322326 | ($497.43) | PRORATION |
| FINANCIAL SER VEH TRUST | | 15-MV-321638 | ($943.55) | PRORATION |
| FINANCIAL SER VEH TRUST | | 16-MV-322316 | ($173.37) | PRORATION |
| FINANCIAL SER VEH TRUST | | 16-MV-322405 | ($542.40) | PRORATION |
| FRANK, ANDREW M | | 16-MV-323719 | ($279.15) | ABATEMENT |
| GREEN DAY LANDSCAPING LLC | | 16-MV-405666 | ($15.69) | PRORATION |
| GAROFALOW, MARY CATHERINE | | 16-MV-325044 | ($25.15) | PRORATIONS |
| | ($41.17) | 16-MV-325043 | ($16.02) | PRORATIONS |
| HONDA LEASE TRUST | | 16-MV-406406 | ($29.78) | PRORATION |
| HONDA LEASE TRUST | | 16-MV-330770 | ($29.84) | PRORATION |
| HYUNDAI LEASE TITLING TRUST | | 16-MV-332227 | ($286.47) | PRORATION |
| JONES, BRITTON | | 16-MV-334103 | ($50.46) | PRORATION |
| JP MORGAN CHASE BANK NA | | 16-MV-334517 | ($93.21) | PRORATIONS |
| | ($174.60) | 16-MV-334586 | ($81.39) | PRORATIONS |

**CLAIMS COMMITTEE MEETING**

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

| *PAY TO:* | | *BILL No & AMOUNT TO REFUND* | | *REASON* |
|---|---|---|---|---|
| JP MORGAN CHASE BANK NA | | 16-MV-334716 | ($798.64) | PRORATION |
| JP MORGAN CHASE BANK NA | | 16-MV-334462 | ($112.58) | PRORATIONS |
| | | 16-MV-334493 | ($275.21) | PRORATIONS |
| | | 16-MV-334930 | ($84.56) | PRORATIONS |
| | ($691.87) | 16-MV-334994 | ($219.52) | PRORATIONS |
| JP MORGAN CHASE BANK NA | | 15-MV-800734 | ($34.62) | ABATEMENT & PRORATION |
| | ($103.79) | 16-MV-373388 | ($69.17) | ABATEMENT & PRORATION |
| JP MORGAN CHASE BANK NA | | 16-MV-334574 | ($168.59) | PRORATIONS |
| | ($240.12) | 16-MV-334767 | ($71.53) | PRORATIONS |
| JP MORGAN CHASE BANK NA | | 16-MV-334470 | ($281.52) | PRORATION |
| JP MORGAN CHASE BANK NA | ($1,913.97) | 16-MV-SEE BACK UP | | PRORATIONS |
| JP MORGAN CHASE BANK NA | | 16-MV-334614 | ($387.23) | PRORATIONS |
| | | 16-MV-334670 | ($168.59) | PRORATIONS |
| | ($387.23) | 16-MV-334741 | ($172.43) | PRORATIONS |
| JP MORGAN CHASE BANK NA | | 16-MV-335045 | ($189.77) | PRORATION |
| MAHMUD, ABDULLAH A | | 16-MV-340988 | ($34.04) | PRORATION |
| MARCARELLO, MICHAEL V | | 16-MV-341586 | ($137.45) | PRORATION |
| MILLS, DEBORAH | | 15-MV-409768 | ($261.81) | ABATMENT |
| NEYRA, KEISHA | | 14-MV-345328 | ($150.46) | OVERPAYMENT |
| NISSAN INFINITI LT | | 15-MV-410081 | ($137.70) | PRORATION |
| NISSAN INFINITI LT | | 16-MV-347987 | ($198.99) | PRORATION |
| PALUMBO, ALFRED C JR | | 16-MV-410675 | ($69.60) | PRORATION |
| PIRCIO, DORREN ROSE | | 16-MV-352950 | ($167.54) | PRORATION |

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | APPROVED BY TAX COLLECTOR | | REPORTED TO CLAIMS |
|---|---|---|---|
| ***PAY TO:*** | ***BILL No & AMOUNT TO REFUND*** | | ***REASON*** |
| PORSCHE LEASING LTD | 15-MV-351657 | ($1,234.22) | PRORATION |
| PORSCHE LEASING LTD | 15-MV-351649 | ($941.24) | PRORATION |
| RAYMOND BROWN ASSOCIATES | 16-MV-356731 | ($18.33) | PRORATION |
| REBBECHI, SIMON M | 16-MV-354785 | ($303.33) | PRORATION |
| SALAZAR-FRANCO, SONIA P | 16-MV-358075 | ($19.40) | PRORATION |
| SANCHEZ, ELIANA M | 16-MV-358319 | ($102.99) | PRORATION |
| SANCHEZ, MILTON | 16-MV-358390 | ($17.60) | PRORATION |
| SARMA, SUDHIR | 16-MV-358949 | ($40.58) | PRORATION |
| TOYOTA LEASE TRUST | 16-MV-365795 | ($148.32) | PRORATION |
| TOYOTA LEASE TRUST | 16-MV-365608 | ($526.42) | PRORATION |
| TOYOTA LEASE TRUST | 16-MV-366269 | ($638.99) | PRORATION |
| TYLER, ANDREA MARIA | 16-MV-413889 | ($94.74) | PRORATION |
| VALLA PAINTING LLC | 16-MV-368044 | ($103.93) | PRORATION |
| VILLEGAS, VERONICA | 16-MV-369574 | ($72.45) | PRORATION |
| VELAZQUEZ-BRITO, OSCAR | 16-MV-369022 | ($25.93) | PRORATION |
| WELFARE, CATHERINE | 15-MV-415522 | ($49.00) | ABATEMENT |
| ZULLO, MARK J | 16-MV-373260 | ($117.31) | PRORATION |

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | APPROVED BY TAX COLLECTOR | REPORTED TO CLAIMS |
|---|---|---|
| ***PAY TO:*** | ***BILL No & AMOUNT TO REFUND*** | ***REASON*** |
| CHASE<br>ADD: 3 JACKSON DRIVE<br>1-58-12-0 | 16-RE-102323 ($4,178.51) | OVERPAYMENT / DUP.PAYMENT |
| CITIMORTGAGE, INC<br>ADD: 16 BYINGTON PLACE UNIT 3<br>1-34-7-3 | 16-RE-109831 ($2,560.42) | OVERPAYMENT / DUP. PAYMENT |
| CITIMORTGAGE, INC<br>ADD: 28 ORCHARD HILL RD<br>5-17-82-0 | 16-RE-127940 ($8,305.55) | OVERPAYMENT / DUP. PAYMENT |
| CITIMORTGAGE, INC<br>ADD: 9 INWOOD RD<br>5-46-254-0 | 16-RE-120649 ($4,274.85) | OVERPAYMENT / DUP. PAYMENT |
| CITIMORTGAGE INC<br>ADD: 242 ROWAYTON AVE<br>6-23A-19-0 | 16-RE-106638 ($9,739.21) | OVERPAYMENT / DUP. PAYMENT |

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | APPROVED BY TAX COLLECTOR | REPORTED TO CLAIMS |
|---|---|---|
| ***PAY TO:*** | ***BILL No & AMOUNT TO REFUND*** | ***REASON*** |
| CITIMORTGAGE, INC<br>ADD: 16 PARK LN<br>5-85C-154-0 | 16-RE-108640 ($6,043.88) | OVERPAYMENT / DUP. PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 11 LOGAN PLACE<br>6-12-25-0 | 16-RE-128572 ($9,948.58) | OVERPAYMENT / DUP. PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 9 POPLAR ST<br>3-24-57-0 | 16-RE-122491 ($3,726.00) | OVERPAYMENT / DUP.PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 23 MOREHOUSE LANE<br>5-63-157-0 | 16-RE-122580 ($5,525.80) | OVERPAYMENT / DUP.PAYMENT |

## CLAIMS COMMITTEE MEETING

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | APPROVED BY TAX COLLECTOR | REPORTED TO CLAIMS |
|---|---|---|
| ***PAY TO:*** | ***BILL No & AMOUNT TO REFUND*** | ***REASON*** |
| CORELOGIC TAX SERVICE<br>ADD: 3 OAKWOOD AVE UNIT C1<br>5-40-25-C1 | 16-RE-111841 ($1,857.12) | OVERPAYMENT / DUP. PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 38 WILSON AVE<br>6-13B-29-0 | 16-RE-123193 ($8,254.90) | OVERPAYMETN / DUP. PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 14 SUNRISE HILL RD UNIT A/4<br>6-21-64-A/4 | 16-RE-122043 ($2,438.68) | OVERPAYMENT / DUP PAYMENT |
| CORELOGIC TAX COLLECTION SERVICES LLC<br>ADD: 25 RIDGEWOOD RD<br>6-20F-26-0 | 16-RE-110031 ($8,083.09) | OVERPAYMENT / DUP.PAYMENT |

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | APPROVED BY TAX COLLECTOR | REPORTED TO CLAIMS |
|---|---|---|
| ***PAY TO:*** | ***BILL No & AMOUNT TO REFUND*** | ***REASON*** |
| CORELOGIC TAX SERVICE<br>ADD: 18 DOCK RD<br>5-84-125-0 | 16-RE-112478 ($7,271.35) | OVERPAYMENT / DUP. PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 6 SILVER RIVER CT<br>5-43-166-0 | 16-RE-10430 ($6,104.98) | OVERPAYMENT / DUP PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 5 ALBRECHT CT<br>3-24-50-0 | 16-RE-125603 ($2,613.84) | OVERPAYMENT / DUP. PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 34 APPLETREE LANE<br>5-46-274-0 | 16-RE-102204 ($4,849.27) | OVERPAYMENT / DUP.PAYMENT |

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | | APPROVED BY TAX COLLECTOR | REPORTED TO CLAIMS |
|---|---|---|---|
| ***PAY TO:*** | | ***BILL No & AMOUNT TO REFUND*** | ***REASON*** |
| CORELOGIC TAX SERVICE<br>ADD: 5 LYCETT CT<br>5-52-287-0 | | 16-RE-125014 ($4,500.00) | OVERPAYMENT / DUP.PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 10 MELROSE AVE<br>3-28-14-0 | | 16-RE-119063 ($3,588.21) | OVERPAYMENT / DUP PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 86 HIGHLAND AVE<br>6-19A-18-0 | | 16-RE-108564 ($7,221.36) | OVERPAYMENT / DUP.PAYMENT |
| CORELOGIC COMMERCIAL TAX SERVICE<br>ADD: 108 NEW CANAAN AVE<br>5-50-1-0 | | 16-RE-119553 ($6,069.30) | OVERPAYMENT / DUP. PAYMENT |
| CORELOGIC COMMERCIAL TAX SERVICE<br>ADD: 142 EAST AVE<br>1-51-58-0 | | 15-RE-116725 ($2,274.71) | PAID IN ERROR/ OVERPAYMENT |
| | ($5,001.21) | 16-RE-300001 ($2,726.50) | PAID IN ERROR / OVERPAYMENT |

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | APPROVED BY TAX COLLECTOR | REPORTED TO CLAIMS |
|---|---|---|
| ***PAY TO:*** | ***BILL No & AMOUNT TO REFUND*** | ***REASON*** |
| CORELOGIC TAX SERVICE<br>ADD: 1 ROOSEVELT ST<br>5-11-7-0 | 16-RE-117660 ($6,144.82) | OVERPAYMENT / DUP. PAYMENT |
| EDGECOMB, KAREN<br>ADD: 188 ROWAYTON AVE<br>6-22-20-0 | 16-RE-108095 ($7,001.29) | OVERPAYMENT |
| EVERSLEY PROPERTIES LLC<br>ADD: SEVERAL SEE BACK UP | 16-RE – ($2,690.10) | I AND E PENALTY REMOVED |
| GREEN RIVER CAPITAL<br>ADD: 17 RED BARD LANE<br>5-45-187-0 | 16-RE-100940 ($151.27) | OVERPAYMENT |
| KEY BANK<br>ADD: 19 SHAMROCK LANE<br>5-58-225-0 | 16-RE-109877 ($3,803.22) | OVERPAYMENT / DUP.PAYMENT |

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | | APPROVED BY TAX COLLECTOR | REPORTED TO CLAIMS |
|---|---|---|---|
| ***PAY TO:*** | | ***BILL No & AMOUNT TO REFUND*** | ***REASON*** |
| KEY BANK<br>ADD: 26 ROME ST<br>5-6-162-0 | | 16-RE-119954 ($3,017.06) | OVERPAYMENT / DUP PAYMNET |
| PETER V. LATHOURIS, LLC<br>ADD: 149 WATER ST 12C<br>2-83-8-12C | | 16-RE-107793 ($300.00) | OVERPAYMENT |
| ADD: 149 WATER ST 9C<br>2-83-8-9C | ($600.00) | 16-RE-107796 ($300.00) | OVERPAYMENT |
| PNC BANK<br>ADD: 5 WILSON AVE<br>6-21-13-0 | | 16-RE-121907 ($9,482.27) | OVERPAYMENT / DUP PAYMENT |
| PNC BANK<br>ADD: 15 PEQUOT DRIVE<br>3-22-51-0 | | 16-RE-117687 ($7,873.79) | OVERPAYMENT / DUP PAYMENT |

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | APPROVED BY TAX COLLECTOR | REPORTED TO CLAIMS |
|---|---|---|
| ***PAY TO:*** | ***BILL No & AMOUNT TO REFUND*** | ***REASON*** |
| PNC BANK<br>ADD: 89 COMSTOCK HILL AVE<br>5-46-78-0 | 16-RE-120035 ($7,214.42) | OVERPAYMENT / DUP PAYMENT |
| PNC BANK<br>ADD: 469 FLAX HILL RD<br>5-72-54-0 | 16-RE-127281 ($6,430.06) | OVERPAYMENT / DUP. PAYMENT |
| PNC BANK<br>ADD: 6 STEEPLETOP RD<br>6-23A-40-0 | 16-RE-122157 ($6,185.26) | OVERPAYMENT / DUP.PAYMENT |
| PNC BAK<br>ADD: 12 REDCOAT RD<br>5-56-424-0 | 16-RE-108822 ($4,445.14) | OVERPAYMENT / DUP PAYMENT |

**CLAIMS COMMITTEE MEETING**

| **REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE** | **APPROVED BY TAX COLLECTOR** | **REPORTED TO CLAIMS** |
|---|---|---|
| ***PAY TO:*** | ***BILL No & AMOUNT TO REFUND*** | ***REASON*** |
| PNC BANK<br>ADD: 92 LEDGEBROOK DRIVE<br>5-64-200-13A/1 | 16-RE-125813 ($2,241.99) | OVERPAYMENT / DUP. PAYMNET |
| WELLS FARGO REAL EST TAX SERV<br>ADD: 116 CHESNUT HILL RD<br>5-31-7-0 | 16-RE-112032 ($4,400.84) | OVERPAYMENT / DUP. PAYMENT |
| US BANK HOME MTG<br>ADD: 44 HARBOR VIEW AVE<br>5-85C-13-0 | 16-RE-113944 ($8,268.89) | OVERPAYMENT / DUP. PAYMENT |
| US BANK HOME MORTGAGE<br>ADD: 49 AHIO AVE<br>1-99-12-0 | 16-RE-111450 ($2,954.76) | OVERPAYMENT / DUP PAYMENT |
| WRIGHT TEAM LLC<br>ADD: 11 ROME ST<br>5-6-51-0 | 16-RE-105294 ($3,068.69) | OVERPAYMENT / DUP. PAYMENT |

## SPECIAL REQUEST

| | | |
|---|---|---|
| CITIMORTGAGE INC<br>ADD: 12 INDIAN SPRING RD<br>6-20C-14-0 | 16-RE-102481 ($12,334.50) | OVERPAYMENT / DUP.PAYMNET |
| CORELOGIC TAX SERVICE<br>ADD: 1 BRAYBOURNE SRIVE<br>3-24B-15-0 | 16-RE-109712 ($10,348.05) | OVERPAYMENT / DUP. PAYMENT |
| CORELOGIC TAX SERVICE<br>ADD: 27 HILLTOP ROAD<br>5-84A-136-0 | 16-RE-122023 ($17,910.00) | OVERPAYMENT / DUP.PAYMENT |
| KEY BANK<br>ADD: 7 CHRISTOPHER LANE<br>5-18-156-0 | 16-RE-127383 ($12,086.22) | OVERPAYMENT / DUP. PAYMENT |
| PNC BANK<br>ADD: 28 ½ SHOREFRONT PARK<br>2-85-2-0 | 16-RE-118791 ($12,856.20) | OVERPAYMENT / DUP. PAYMENT |

**CLAIMS COMMITTEE MEETING**

| REFUNDS PROCESSED CLAIMS COMMITTEE COMMITTEE | | APPROVED BY TAX COLLECTOR | | REPORTED TO CLAIMS |
|---|---|---|---|---|
| ***PAY TO:*** | | ***BILL No & AMOUNT TO REFUND*** | | ***REASON*** |
| PENNY MAC LOAN SERVICES<br>ADD: 15 CREST ROAD<br>6-20E-1-0 | | 14-RE-104189 | ($8,100.97) | OVERPAYMENT / DUP PAYMENT |
| | | 15-RE-104233 | ($8,139.75) | OVERPAYMENT / DUP. PAYMENT |
| | ($24,511.59) | 16-RE-104253 | ($8,270.87) | OVERPAYMENT / DUP. PAYMENT |
| PEOPLES' UNITED BANK, NA<br>ADD: 13 ½ INDIAN SPRING RD<br>6-20D-29-0 | | 16-RE-124294 | ($10,699.90) | OVERPAYMENT / DUP. PAYMENT |

JP MORGAN CHASE BANK NA

| BILL # | PLATE # | VIN# | AMOUNT |
|---|---|---|---|
| 16-334379 | 2AXBS9 | JF2GPAPC6F8288490 | $ 239.79 |
| 16-334399 | 6AWPN9 | JF1VA2U60F9831540 | $ 342.48 |
| 16-334520 | 7AHDU4 | JF2GPAGC4E8259651 | $ 279.11 |
| 16-334615 | 7AMWJ4 | JM1GJ1V55F1195506 | $ 64.23 |
| 16-334733 | 4AHDU6 | JF2GPAVC5E8249231 | $ 196.14 |
| 16-334825 | 7APNN2 | 4S4BSADC2F3240506 | $ 419.15 |
| 16-334859 | 6AESH4 | JF1GV7F63EG002446 | $ 162.43 |
| 16-335021 | 4AGGF2 | 4S3BMBA64E3023668 | $ 210.64 |
| TOTAL | | | $ 1,913.97 |

**EVERSLEY PROPERTIES LLC**

| BILL # | PARCEL | AMOUNT |
|---|---|---|
| 16-108533 | 1-53-8-2A | $ 234.94 |
| 16-108534 | 1-53-8-2B | $ 235.40 |
| 16-108535 | 1-53-8-2C | $ 213.14 |
| 16-108536 | 1-53-8-2D | $ 235.40 |
| 16-108537 | 1-53-8-2E | $ 241.28 |
| 16-108538 | 1-53-8-2F | $ 215.64 |
| 16-108539 | 1-53-8-3A | $ 165.68 |
| 16-108540 | 1-53-8-3B | $ 225.64 |
| 16-108541 | 1-53-8-3C | $ 222.26 |
| 16-108542 | 1-53-8-3C | $ 189.58 |
| 16-108543 | 1-53-8-3E | $ 243.52 |
| 14-108544 | 1-53-8-3F | $ 267.62 |
| **TOTAL** | | **$ 2,690.10** |

# STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT

To: Municipal Chief Executive Officials and Chief Financial Officers

From: Kathy Taylor, LoCIP Program Coordinator

Date: February 28, 2018

**SUBJECT: 2018 Local Capital Improvement Program – Notification of 2018 Entitlement Amounts and Revised Guidelines & Forms**

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The 2018 Local Capital Improvement Program (LoCIP) guidelines and forms are available on the **LoCIP website**, which can be accessed by clicking on the link provided or by pasting the URL below into your web browser.

LoCIP website URL: http://www.ct.gov/opm/cwp/view.asp?q=383108

Attached you will find a report, by municipality, which depicts:

- Your remaining available entitlement prior to the 2018 allocation;
- Your 2018 entitlement allocation amount; and
- Your municipality's cumulative available entitlement after the allocation of the March 1, 2018 entitlements

Please be advised that the LoCIP guidelines and forms have been revised. It is crucial that you review the documents to ensure compliance with program guidelines, and only use the revised forms available on the LoCIP website.

**OF NOTE:**

Changes made to the guidelines were made for clarification purposes with the intent of providing clearer information. Clarification was added in particular to the INSTRUCTIONS section of the guidelines ("PART 2 –REIMBURSEMENT" - page 8), with regard to the requirement that location information of site work be provided. While this is not a new requirement, it had not been delineated in previous guideline documents, and as such we felt it necessary to highlight the information. Please refer to page 8 of the guidelines, **"REPORTING REQUIREMENTS FOR CERTAIN LoCIP REIMBURSEMENTS RELATED TO SITE WORK"** for complete information.

Additionally, since 2016, there has been a requirement that certain appraisal information be submitted when requesting LoCIP reimbursement for the costs associated with land acquisition. While this is not a new requirement, it is one that bears highlighting, as LoCIP funded land acquisitions are infrequent, and as such, the appraisal related requirements might not be commonly known. Please refer to page 8 of the guidelines, **"REPORTING REQUIREMENTS FOR LoCIP REIMBURSEMENTS RELATED TO LAND ACQUISITION PROJECTS"** for complete information.

Project Authorization Request forms and Reimbursement Request forms must be signed by the municipality's **Chief Executive Officer**. The Chief Executive Officer is the Mayor, First Selectman, or Town Manager. Forms signed by persons in positions other than those named above will not be processed and will be returned to the town.

When completing the Reimbursement Request form, please provide meaningful information in the "Description of Goods/Services" column. Please do not use vague descriptions such as "contracted services" or "contracted labor." Examples of descriptions can be found on the second tab in the workbook ("Description Examples") which includes the Reimbursement Request Form.

When submitting Project Authorization Request forms, you only need to submit page one. You do not need to submit page two. When submitting Reimbursement Request forms, you only need to submit the reimbursement form, not any of the other pages in the workbook. The additional pages are simply provided for your reference.

It is important that you use the most current forms for both Project Authorizations and for Reimbursement Requests. The revised forms display a revision date of 2/23/18. The most current forms are available at this link. Requests submitted on old forms will not be processed and will be returned to the town.

DO NOT include copies of checks or invoices with reimbursement requests, unless specifically asked to do so. Requests submitted with copies of checks, invoices or other non-required information will not be processed and will be returned to the town. Towns are still responsible for maintaining detailed fiscal records, making them available to the state when requested, and retaining such records for the retention period prescribed by the Connecticut State Library.

If you have any questions or comments concerning any of the information that has been provided, please don't hesitate to contact me at 860-418-6379, or at Kathleen.Taylor@ct.gov.

# LoCIP

| Town Code | Town Name | Available Entitlement Before 2018 allocation | Amount of 2018 Entitlement Allocation | Cummulative Available Entitlement after allocation of 2018 Entitlement |
|---|---|---|---|---|
| 1 | Andover(1) | $2,513.72 | $50,583.00 | $53,096.72 |
| 2 | Ansonia(2) | $194,298.13 | $332,180.00 | $526,478.13 |
| 3 | Ashford(3) | $0.00 | $91,233.00 | $91,233.00 |
| 4 | Avon(4) | $0.00 | $199,813.00 | $199,813.00 |
| 5 | Barkhamsted(5) | $35,692.00 | $65,081.00 | $100,773.00 |
| 6 | Beacon Falls(6) | $44,110.22 | $69,178.00 | $113,288.22 |
| 7 | Berlin(7) | $244,839.25 | $230,231.00 | $475,070.25 |
| 8 | Bethany(8) | $56,031.00 | $87,009.00 | $143,040.00 |
| 9 | Bethel(9) | $285,317.11 | $218,583.00 | $503,900.11 |
| 10 | Bethlehem(10) | $0.00 | $61,443.00 | $61,443.00 |
| 11 | Bloomfield(11) | $124,840.00 | $229,533.00 | $354,373.00 |
| 12 | Bolton(12) | $412,643.00 | $69,045.00 | $481,688.00 |
| 13 | Bozrah(13) | $27,237.00 | $49,499.00 | $76,736.00 |
| 14 | Branford(14) | $213,706.07 | $285,222.00 | $498,928.07 |
| 15 | Bridgeport(15) | $2,445,571.88 | $4,401,903.00 | $6,847,474.88 |
| 16 | Bridgewater(16) | $4,944.50 | $43,238.00 | $48,182.50 |
| 17 | Bristol(17) | $15,021.77 | $854,781.00 | $869,802.77 |
| 18 | Brookfield(18) | $0.00 | $193,705.00 | $193,705.00 |
| 19 | Brooklyn(19) | $111,720.12 | $129,485.00 | $241,205.12 |
| 20 | Burlington(20) | $19,854.48 | $138,445.00 | $158,299.48 |
| 21 | Canaan(21) | $0.00 | $35,431.00 | $35,431.00 |
| 22 | Canterbury(22) | $55,130.00 | $99,321.00 | $154,451.00 |
| 23 | Canton(23) | $19,488.30 | $123,457.00 | $142,945.30 |
| 24 | Chaplin(24) | $0.00 | $49,686.00 | $49,686.00 |
| 25 | Cheshire(25) | $0.00 | $335,061.00 | $335,061.00 |
| 26 | Chester(26) | $71,861.88 | $52,129.00 | $123,990.88 |
| 27 | Clinton(27) | $0.00 | $154,062.00 | $154,062.00 |
| 28 | Colchester(28) | $0.00 | $213,497.00 | $213,497.00 |
| 29 | Colebrook(29) | $49,900.00 | $45,560.00 | $95,460.00 |
| 30 | Columbia(30) | $78,155.27 | $71,623.00 | $149,778.27 |
| 31 | Cornwall(31) | $0.00 | $59,566.00 | $59,566.00 |
| 32 | Coventry(32) | $1,924.79 | $184,866.00 | $186,790.79 |
| 33 | Cromwell(33) | $34,537.00 | $151,608.00 | $186,145.00 |
| 34 | Danbury(34) | $335,752.65 | $1,028,628.00 | $1,364,380.65 |
| 35 | Darien(35) | $0.00 | $208,178.00 | $208,178.00 |
| 36 | Deep River(36) | $30,471.00 | $57,668.00 | $88,139.00 |
| 37 | Derby(37) | $524,944.32 | $199,274.00 | $724,218.32 |

| Town Code | Town Name | Available Entitlement Before 2018 allocation | Amount of 2018 Entitlement Allocation | Cummulative Available Entitlement after allocation of 2018 Entitlement |
|---|---|---|---|---|
| 38 | Durham(38) | $0.00 | $95,927.00 | $95,927.00 |
| 39 | Eastford(39) | $0.00 | $41,853.00 | $41,853.00 |
| 40 | East Granby(40) | $139,022.00 | $64,310.00 | $203,332.00 |
| 41 | East Haddam(41) | $0.00 | $160,883.00 | $160,883.00 |
| 42 | East Hampton(42) | $0.00 | $161,651.00 | $161,651.00 |
| 43 | East Hartford(43) | $76,824.39 | $823,906.00 | $900,730.39 |
| 44 | East Haven(44) | $26,809.30 | $409,062.00 | $435,871.30 |
| 45 | East Lyme(45) | $46,700.36 | $218,085.00 | $264,785.36 |
| 46 | Easton(46) | $452,091.68 | $121,776.00 | $573,867.68 |
| 47 | East Windsor(47) | $5,415.17 | $142,776.00 | $148,191.17 |
| 48 | Ellington(48) | $106,719.00 | $195,025.00 | $301,744.00 |
| 49 | Enfield(49) | $402,483.00 | $592,835.00 | $995,318.00 |
| 50 | Essex(50) | $0.00 | $74,239.00 | $74,239.00 |
| 51 | Fairfield(51) | $0.00 | $687,048.00 | $687,048.00 |
| 52 | Farmington(52) | $222,710.67 | $251,491.00 | $474,201.67 |
| 53 | Franklin(53) | $0.00 | $32,358.00 | $32,358.00 |
| 54 | Glastonbury(54) | $0.00 | $371,527.00 | $371,527.00 |
| 55 | Goshen(55) | $0.00 | $77,951.00 | $77,951.00 |
| 56 | Granby(56) | $68,056.81 | $147,139.00 | $215,195.81 |
| 57 | Greenwich(57) | $0.00 | $587,368.00 | $587,368.00 |
| 58 | Griswold(58) | $0.00 | $170,140.00 | $170,140.00 |
| 59 | Groton(59) | $1,041.13 | $386,859.00 | $387,900.13 |
| 60 | Guilford(60) | $35,982.18 | $253,027.00 | $289,009.18 |
| 61 | Haddam(61) | $0.00 | $134,369.00 | $134,369.00 |
| 62 | Hamden(62) | $429,472.72 | $798,897.00 | $1,228,369.72 |
| 63 | Hampton(63) | $0.00 | $52,347.00 | $52,347.00 |
| 64 | Hartford(64) | $1,535,811.56 | $3,533,045.00 | $5,068,856.56 |
| 65 | Hartland(65) | $0.00 | $35,984.00 | $35,984.00 |
| 66 | Harwinton(66) | $101,561.50 | $91,512.00 | $193,073.50 |
| 67 | Hebron(67) | $0.00 | $129,208.00 | $129,208.00 |
| 68 | Kent(68) | $125,272.00 | $76,621.00 | $201,893.00 |
| 69 | Killingly(69) | $36,911.24 | $259,727.00 | $296,638.24 |
| 70 | Killingworth(70) | $0.00 | $97,510.00 | $97,510.00 |
| 71 | Lebanon(71) | $0.00 | $130,487.00 | $130,487.00 |
| 72 | Ledyard(72) | $0.00 | $203,016.00 | $203,016.00 |
| 73 | Lisbon(73) | $98,324.00 | $53,634.00 | $151,958.00 |
| 74 | Litchfield(74) | $0.00 | $148,492.00 | $148,492.00 |
| 75 | Lyme(75) | $0.00 | $48,186.00 | $48,186.00 |
| 76 | Madison(76) | $0.00 | $203,251.00 | $203,251.00 |
| 77 | Manchester(77) | $644,558.14 | $796,624.00 | $1,441,182.14 |
| 78 | Mansfield(78) | $0.00 | $343,512.00 | $343,512.00 |

| Town Code | Town Name | Available Entitlement Before 2018 allocation | Amount of 2018 Entitlement Allocation | Cummulative Available Entitlement after allocation of 2018 Entitlement |
|---|---|---|---|---|
| 79 | Marlborough(79) | $0.00 | $93,711.00 | $93,711.00 |
| 80 | Meriden(80) | $0.00 | $931,737.00 | $931,737.00 |
| 81 | Middlebury(81) | $0.00 | $102,005.00 | $102,005.00 |
| 82 | Middlefield(82) | $0.00 | $58,101.00 | $58,101.00 |
| 83 | Middletown(83) | $410,358.57 | $572,347.00 | $982,705.57 |
| 84 | Milford(84) | $2,267.56 | $660,115.00 | $662,382.56 |
| 85 | Monroe(85) | $260,483.00 | $247,331.00 | $507,814.00 |
| 86 | Montville(86) | $283,981.58 | $270,854.00 | $554,835.58 |
| 87 | Morris(87) | $68,842.38 | $39,560.00 | $108,402.38 |
| 88 | Naugatuck(88) | $9,483.53 | $463,554.00 | $473,037.53 |
| 89 | New Britain(89) | $73,871.61 | $1,822,355.00 | $1,896,226.61 |
| 90 | New Canaan(90) | $206,729.03 | $212,999.00 | $419,728.03 |
| 91 | New Fairfield(91) | $0.00 | $145,230.00 | $145,230.00 |
| 92 | New Hartford(92) | $0.00 | $114,998.00 | $114,998.00 |
| 93 | New Haven(93) | $3,798,780.83 | $2,918,579.00 | $6,717,359.83 |
| 94 | Newington(94) | $112,917.47 | $380,531.00 | $493,448.47 |
| 95 | New London(95) | $582,522.29 | $571,489.00 | $1,154,011.29 |
| 96 | New Milford(96) | $1.00 | $354,370.00 | $354,371.00 |
| 97 | Newtown(97) | $0.00 | $378,513.00 | $378,513.00 |
| 98 | Norfolk(98) | $29,185.05 | $58,265.00 | $87,450.05 |
| 99 | North Branford(99) | $89,603.50 | $160,523.00 | $250,126.50 |
| 100 | North Canaan(100) | $89,239.00 | $53,693.00 | $142,932.00 |
| 101 | North Haven(101) | $367,415.86 | $281,577.00 | $648,992.86 |
| 102 | North Stonington(102) | $95,467.77 | $90,123.00 | $185,590.77 |
| 103 | Norwalk(103) | $0.00 | $1,184,801.00 | $1,184,801.00 |
| 104 | Norwich(104) | $0.00 | $626,447.00 | $626,447.00 |
| 105 | Old Lyme(105) | $0.00 | $90,124.00 | $90,124.00 |
| 106 | Old Saybrook(106) | $0.00 | $122,562.00 | $122,562.00 |
| 107 | Orange(107) | $421,641.03 | $179,801.00 | $601,442.03 |
| 108 | Oxford(108) | $315,596.50 | $176,517.00 | $492,113.50 |
| 109 | Plainfield(109) | $0.00 | $224,605.00 | $224,605.00 |
| 110 | Plainville(110) | $0.00 | $228,683.00 | $228,683.00 |
| 111 | Plymouth(111) | $0.00 | $176,227.00 | $176,227.00 |
| 112 | Pomfret(112) | $0.00 | $83,512.00 | $83,512.00 |
| 113 | Portland(113) | $158,090.75 | $116,795.00 | $274,885.75 |
| 114 | Preston(114) | $56,818.07 | $81,135.00 | $137,953.07 |
| 115 | Prospect(115) | $375.00 | $119,898.00 | $120,273.00 |
| 116 | Putnam(116) | $380,886.00 | $146,598.00 | $527,484.00 |
| 117 | Redding(117) | $408,872.00 | $126,987.00 | $535,859.00 |
| 118 | Ridgefield(118) | $115,435.16 | $280,895.00 | $396,330.16 |
| 119 | Rocky Hill(119) | $8,668.34 | $209,237.00 | $217,905.34 |

| Town Code | Town Name | Available Entitlement Before 2018 allocation | Amount of 2018 Entitlement Allocation | Cummulative Available Entitlement after allocation of 2018 Entitlement |
|---|---|---|---|---|
| 120 | Roxbury(120) | $53,536.94 | $65,525.00 | $119,061.94 |
| 121 | Salem(121) | $34,695.00 | $61,635.00 | $96,330.00 |
| 122 | Salisbury(122) | $66,797.57 | $80,114.00 | $146,911.57 |
| 123 | Scotland(123) | $1,490.51 | $38,797.00 | $40,287.51 |
| 124 | Seymour(124) | $27,922.32 | $214,311.00 | $242,233.32 |
| 125 | Sharon(125) | $82,774.34 | $89,274.00 | $172,048.34 |
| 126 | Shelton(126) | $57,250.85 | $495,012.00 | $552,262.85 |
| 127 | Sherman(127) | $0.00 | $47,740.00 | $47,740.00 |
| 128 | Simsbury(128) | $0.00 | $291,729.00 | $291,729.00 |
| 129 | Somers(129) | $266,759.00 | $160,133.00 | $426,892.00 |
| 130 | Southbury(130) | $893,344.91 | $236,233.00 | $1,129,577.91 |
| 131 | Southington(131) | $80,809.38 | $518,659.00 | $599,468.38 |
| 132 | South Windsor(132) | $0.34 | $295,638.00 | $295,638.34 |
| 133 | Sprague(133) | $0.00 | $47,592.00 | $47,592.00 |
| 134 | Stafford(134) | $223,447.00 | $198,750.00 | $422,197.00 |
| 135 | Stamford(135) | $0.00 | $1,545,130.00 | $1,545,130.00 |
| 136 | Sterling(136) | $292,409.02 | $76,873.00 | $369,282.02 |
| 137 | Stonington(137) | $109,735.00 | $203,790.00 | $313,525.00 |
| 138 | Stratford(138) | $265,141.33 | $716,335.00 | $981,476.33 |
| 139 | Suffield(139) | $275,667.00 | $168,470.00 | $444,137.00 |
| 140 | Thomaston(140) | $163,045.00 | $98,104.00 | $261,149.00 |
| 141 | Thompson(141) | $0.00 | $162,282.00 | $162,282.00 |
| 142 | Tolland(142) | $0.00 | $210,805.00 | $210,805.00 |
| 143 | Torrington(143) | $81,984.96 | $483,008.00 | $564,992.96 |
| 144 | Trumbull(144) | $1,269,809.14 | $448,997.00 | $1,718,806.14 |
| 145 | Union(145) | $0.00 | $27,356.00 | $27,356.00 |
| 146 | Vernon(146) | $834,894.71 | $384,235.00 | $1,219,129.71 |
| 147 | Voluntown(147) | $105,211.47 | $44,315.00 | $149,526.47 |
| 148 | Wallingford(148) | $577,965.67 | $526,297.00 | $1,104,262.67 |
| 149 | Warren(149) | $111,339.11 | $39,817.00 | $151,156.11 |
| 150 | Washington(150) | $281,631.68 | $94,980.00 | $376,611.68 |
| 151 | Waterbury(151) | $2,785,233.26 | $2,400,871.00 | $5,186,104.26 |
| 152 | Waterford(152) | $979,914.15 | $214,675.00 | $1,194,589.15 |
| 153 | Watertown(153) | $44,506.78 | $283,407.00 | $327,913.78 |
| 154 | Westbrook(154) | $42,120.85 | $76,587.00 | $118,707.85 |
| 155 | West Hartford(155) | $0.00 | $789,817.00 | $789,817.00 |
| 156 | West Haven(156) | $170,374.27 | $1,087,052.00 | $1,257,426.27 |
| 157 | Weston(157) | $0.00 | $120,737.00 | $120,737.00 |
| 158 | Westport(158) | $0.00 | $271,854.00 | $271,854.00 |
| 159 | Wethersfield(159) | $217,189.32 | $336,068.00 | $553,257.32 |
| 160 | Willington(160) | $106,312.60 | $107,457.00 | $213,769.60 |

| Town Code | Town Name | Available Entitlement Before 2018 allocation | Amount of 2018 Entitlement Allocation | Cummulative Available Entitlement after allocation of 2018 Entitlement |
|---|---|---|---|---|
| 161 | Wilton(161) | $0.00 | $206,330.00 | $206,330.00 |
| 162 | Winchester(162) | $24,571.03 | $160,312.00 | $184,883.03 |
| 163 | Windham(163) | $21,874.98 | $483,959.00 | $505,833.98 |
| 164 | Windsor(164) | $0.00 | $334,081.00 | $334,081.00 |
| 165 | Windsor Locks(165) | $77,572.80 | $145,035.00 | $222,607.80 |
| 166 | Wolcott(166) | $0.00 | $213,246.00 | $213,246.00 |
| 167 | Woodbridge(167) | $0.00 | $118,841.00 | $118,841.00 |
| 168 | Woodbury(168) | $18,210.98 | $140,426.00 | $158,636.98 |
| 169 | Woodstock(169) | $0.00 | $153,549.00 | $153,549.00 |
| 501 | City of Groton(501) | $68,036.00 | $29,878.00 | $97,914.00 |
| 601 | Borough of Bantam(601) | $2,624.00 | $423.00 | $3,047.00 |
| 603 | Borough of Danielson(603) | $22,262.54 | $5,195.00 | $27,457.54 |
| 604 | Borough of Fenwick(604) | $3,894.00 | $1,532.00 | $5,426.00 |
| 605 | Borough of Groton Long Point(605) | $67,845.98 | $5,917.00 | $73,762.98 |
| 606 | Borough of Jewett City(606) | $4,840.00 | $4,618.00 | $9,458.00 |
| 607 | Borough of Litchfield(607) | $13,379.00 | $1,412.00 | $14,791.00 |
| 608 | Borough of Newtown(608) | $11,178.00 | $694.00 | $11,872.00 |
| 610 | Stonington Borough(610) | $11,009.00 | $2,720.00 | $13,729.00 |
| 611 | Borough of Woodmont(611) | $1,401.00 | $524.00 | $1,925.00 |

*Revised February 2018*

# LOCAL CAPITAL IMPROVEMENT PROGRAM (LoCIP) GUIDELINES

## INTRODUCTION

These guidelines have been prepared to assist municipalities in applying for state aid entitlements under the Local Capital Improvement Program (LoCIP). Additional information as well as required forms can be found on the **LoCIP website**.

LoCIP provides financial assistance to municipalities for eligible projects funded with State general obligation bonds. Annual entitlements are announced each March, and municipalities must apply to the Office of Policy and Management (OPM) for funding authorization for eligible projects on the LoCIP Project Authorization Request form. Once a municipality expends funds for an OPM-authorized LoCIP project, it may apply for reimbursement on the LoCIP Reimbursement Request form. Project Authorization Request forms and Reimbursement Request forms can be submitted at the same time. Please note that the amount requested on the Project Authorization Request form cannot exceed the municipality's available entitlement balance of LoCIP funds. Reimbursements will only be made for allowable expenditures related to projects which have been authorized by OPM.

If you have questions on the LoCIP program or administrative procedures, please do not hesitate to call **Kathy Taylor**, LoCIP Coordinator, at **(860) 418-6379** or via e-mail at: **Kathleen.Taylor@ct.gov**

## QUESTIONS AND ANSWERS RELATED TO THE LoCIP PROGRAM

**1. What project categories are eligible for LoCIP reimbursement?**

LoCIP funds can only be used for municipal capital expenditure projects **specifically** categorized below (pursuant to C.G.S. §7-535 through 7-538). Please note that the use of LoCIP funds for school-related projects is strictly limited. School related project information is specifically addressed on **page 4, section 4** of this document.

Eligible LoCIP projects are defined in the following major categories:

A. ROADS - construction, renovation, repair, or resurfacing

B. SIDEWALK and PAVEMENT - improvements

C. SEWAGE TREATMENT PLANTS, SANITARY OR STORM, WATER OR SEWER LINES - construction, renovation, enlargement, or repair, including separation of lines

D. PUBLIC BUILDINGS OTHER THAN SCHOOLS - construction, renovation, code compliance, energy conservation and fire safety

E. DAMS/BRIDGES/FLOOD CONTROL - construction, renovation, enlargement, or repair

F. WATER TREATMENT OR FILTRATION FACILITIES/MAINS - construction, renovation, enlargement, or repair

G. SOLID WASTE FACILITIES - construction, renovation, or enlargement

H. PUBLIC PARKS - improvements

I. CAPITAL IMPROVEMENT PLANS – costs associated with preparation or revision

J. EMERGENCY COMMUNICATIONS SYSTEMS, BUILDING SECURITY SYSTEMS, INCLUDING SCHOOLS - improvements

K. PUBLIC HOUSING - renovation/improvements, including energy conservation projects and development of additional public housing

L. VETERANS MEMORIALS - renovations or construction

M. THERMAL IMAGING SYSTEMS – acquisition

N. BULKY WASTE/LANDFILL PROJECTS

O. CONSERVATION & DEVELOPMENT PLANS - preparation and revision (reimbursed not more than 1x/10 year period)

P. AUTO EXTERNAL DEFIBRILLATORS - acquisition

Q. FLOODPLAIN MANAGEMENT AND HAZARD MITIGATION ACTIVITIES

R. ON-BOARD OIL REFINING SYSTEMS*

S. THE PLANNING OF A MUNICIPAL BROADBAND NETWORK*

T. BIKEWAY AND GREENWAY - establishment

U. LAND ACQUISITION – including for open space, and costs involved in making land available for public uses

V. TECHNOLOGY - acquisition related to the implementation of SDE's Common Core State Standards

W. TECHNOLOGY UPGRADES - including expansion of public access to government information through electronic portals and kiosks

**see specific statutory details in* ***section (4) on page 10*** *of this document related to these items.*

A LoCIP project may include repairs **incidental** to reconstruction and renovation, but **does not include ordinary repairs and maintenance of a routine, ongoing nature.**

**2. Can you provide examples of allowable LoCIP expenditures?**

Examples of project costs eligible for LoCIP reimbursement include:

- Acquisition of land for open space or public use. All recipients of State financial assistance that have a need to acquire land with state bond proceeds (LoCIP and other various bond funded State grants) should demonstrate that the property proposed for purchase was selected through an "arms-length" transaction. If the property to be acquired is valued at less than $100,000 one independent appraisal is to be prepared and submitted when seeking reimbursement. For property valued at $100,000 or more, two independent appraisals shall be prepared and submitted when seeking reimbursement. Appraisals must be performed by a MAI-certified appraiser (Member of the Appraisal Institute) and must have been prepared within the previous 365 days. The purchase price of the property must not exceed the highest appraised value. The acquisition cost and the cost of the appraisal(s) are reimbursable.
- Procurement and installation of permanently fixed equipment. (Examples: HVAC roof top units, central air units, permanently installed generator, hot water heater, elevator, chair lifts, etc.)
- Engineering services
- Architectural services
- Contracted services needed to complete the project (or the portion thereof being funded with LoCIP funds) (Examples: contracted services related to roadwork, construction, renovation or improvement, engineering and or architectural services.)
- Materials and project components not in excess of what is needed to complete the project (or the portion thereof being funded with LoCIP funds). (Examples: materials associated with roadwork, construction, renovation or improvement.)
- Short term large equipment lease for equipment necessary to complete project. (Example: short term rental of an asphalt paver.)
- Technology upgrades (Section W of Guidelines): Network equipment, servers, associated wiring, and software* (***only initial software** that renders the hardware operational is reimbursable.)
- Municipal labor **only** when such labor is performed **OUTSIDE** the course of the employee's regular duties and/or **OUTSIDE** the employee's regular work schedule.

**3. What kind of expenditures are not eligible for LoCIP reimbursement?**

Examples of Unallowable costs:

- Operating costs
- Program costs
- Preliminary planning or feasibility studies
- Service and or support costs beyond those associated with the original project installation, implementation or construction. (Example: costs to install a permanent generator are allowed, costs for ordinary repair or regular maintenance of the generator are not allowed. Costs to install new computer servers are allowed, costs for IT support or ancillary service(s) after the installation is complete are not allowed.)
- Ancillary supplies, parts and or components in excess of what is necessary to complete the project (or portion thereof being funded with LoCIP funds). (Example: the cost for the filter that is **in** the HVAC unit when it is installed is an allowable cost. The cost for filters beyond what is in the machine at the time of installation is not allowable. Other items that are not allowable: supplies such as light bulbs, batteries, cleaning supplies.)
- Municipal salaries that would otherwise be paid within the course of the employee's performance of regular duties during the employee's regular work schedule are not allowed.

- Costs associated with maintenance, which is defined as service, support or repair of a routine, recurring nature. (Example: lawn mowing, street sweeping, catch basin cleaning.)
- The purchase or rental of hand tools (small equipment). (Example: hammers, drills, wrenches, saws, screwdrivers, etc.)
- Machinery or equipment not permanently affixed to a facility. (Example: refrigerator, copier, stove, microwave, portable generator, lawn mowers, snow blowers, plow attachments.)
- Furniture, fixtures and equipment (FF&E) are not reimbursable. FF&E includes movable furniture, fixtures or other equipment that have no permanent connection to the structure of a building or utilities. (Examples of FF&E include desks, chairs, appliances, tables, bookcases, shelving, cabinets, or partitions.)
- Vehicles or vehicle accessories (example: cars, trucks, plows, vans, buses, ambulances, motorcycles, ATVs.)
- Meals, mileage, airfare, car rental, hotel and/or other travel related costs. (Example: a contractor is flying in to install a new computer server and it will take 4 days. While the cost of his labor and the cost of equipment and project related materials are allowable, the costs associated with travel, lodging and meals, are not allowable.)
- Temporary repairs. (Example: temporary bridge repair.)
- Dues, fees, subscriptions, licenses, or service/maintenance contracts.
- Projects within or physically connected to school buildings, other than those listed in Section D of this supplement.

**4. What are the allowable LoCIP expenditures for school-related projects?**

Pursuant to LoCIP Guidelines and C.G.S. §7-535 to 7-538, the only allowable LoCIP expenditures for capital projects within school buildings are costs associated with:

- Emergency communications systems improvements and building security systems
- Acquisition of technology related to the implementation of SDE's Common Core State Standards. "Technology" is defined as technology-related equipment and technology infrastructure, including network equipment, servers, PCs, printers, other peripherals and devices.

Other allowable LoCIP expenditures on school property:

- Sidewalk and pavement improvements
- Outdoor athletic field / court improvements (not attached to school building)
- Stand-alone structures (not attached to school building) related to the athletic field/court (Example: Snack hut, restrooms)

**5. When can applications be submitted?**

The Office of Policy and Management (OPM) accepts project authorization requests and reimbursement requests on an ongoing basis. Project Authorization Requests and Reimbursement Requests must be submitted on the most current prescribed forms and should be addressed to:

**Office of Policy and Management**
**LoCIP Program/Kathy Taylor/MS#52ADM**
**450 Capitol Ave., MS#52ADM**
**Hartford, CT 06106-1379**

**6. How are distributions to each municipality calculated?**

Distribution of these funds is apportioned to the towns by the statutory formula of 30% road miles, 25% population density, 25% AENGLC (Adjusted Equalized Net Grand List Per Capita) and 20% population, with unconsolidated cities and boroughs receiving a percentage of their associated municipality's allocation based on the total taxes levied. *Although municipalities are encouraged to utilize their LoCIP entitlement annually, these entitlements may be accumulated from year to year.*

**7. What is a Capital Improvement Plan (CIP)?**

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

**8. Must projects be included in the town's CIP in order to be approved?**

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

**9. Is any project listed in the CIP eligible for LoCIP reimbursement?**

No. Only projects that fall under the categories listed under **question #1** of these guidelines are eligible for LoCIP reimbursement.

**10. Can LoCIP funds be used for projects which receive other State funds?**

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

**11. Do separate projects require separate authorizations?**

Yes, each request for project authorization must be submitted on its own Project Authorization Request form.

**12. How long will it take to receive approval?**

The Secretary of OPM will approve or disapprove each fully completed project authorization request form within forty five (45) days of its receipt and will notify each applicant accordingly. The Secretary will approve projects only up to the amount of each municipality's available entitlement account balance (current entitlement plus any balance from previous years).

**13. How does the municipality receive funding?**

A municipality must expend local funds for eligible cost related to OPM approved LoCIP projects before reimbursement can be issued. The municipality initiates the reimbursement process by submitting a completed and signed LoCIP Reimbursement Request Form.

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

Yes. If you wish to submit both a Project Authorization request and a Reimbursement request at the same time, please staple or paperclip them together, because at the time of submission you will not have an account number to enter on the reimbursement form, and we must ensure that the reimbursement is applied to the correct project once it is authorized.

**15. May municipalities sell grant anticipation notes to provide interim financing?**

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

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

**16. May a municipality transfer LoCIP funds from one project to another if there is an unexpended balance in one project account and deficit (cost overrun) elsewhere?**

No. There are two ways to handle a cost overrun. Both ways require the town to submit a new Project Authorization Request form and a separate Reimbursement Request form. See page **7, INSTRUCTIONS - "PART 2 – REIMBURSEMENT"** of this document for details.

**17. How long must the municipality retain records related to LoCIP funded projects?**

Pursuant to C.G.S. §7-536(h) each municipality receiving a Local Capital Improvement Project grant under this section shall retain detailed accounting records of all expenses incurred relative to the local capital improvement project for which a grant is received for a period of not less than 3 years following the completion of such project. Additionally, under the authority granted by C.G.S. §§ 11-8, 11-8a, 11-8b and 7-109, the Connecticut State Library has established retention schedules for municipal records which may require a retention period longer than prescribed in C.G.S. §7-536(h). Municipalities are advised to retain records for whichever retention period is longest.

**18. How often can reimbursement requests be submitted?**

Reimbursement requests should be submitted <u>not more than once per month</u>, per project.

## INSTRUCTIONS

**PART 1 - PROJECT APPROVAL**

Only a COMPLETE LoCIP Project Authorization Request Form will be acted upon by the Office of Policy and Management (OPM). A separate Project Authorization Request form is required for each project. The most current form must be used, it must be complete, and it must be signed by the municipality's Chief Executive Officer (i.e., Mayor, First Selectman or Town Manager).

Complete all required fields (shaded on form), check off applicable project category, enter total project cost and amount of LoCIP funds being sought, and ensure that the certification at the bottom of the form is completed and signed by the municipality's Chief Executive Officer. Mail the completed, signed form to the address indicated on the form.

This form is also used to certify that the project complies with LoCIP guidelines and relevant statutes, and that the funds will/were not being used to match another state grant except (when relevant) for the Local Bridge Program.

In the event an emergency authorization is requested for a capital project which was not contained in the municipality's capital plan, the Project Authorization Request form should be completed as usual, but ***in addition*** the **Chief Executive Officer** should note on item 4 in the certification section of the form that the project is <u>not</u> in the capital plan and provide the reason/justification for requesting the emergency authorization in the "Project Description" section of the form.

Project Authorization Requests which are incomplete, signed by anyone other than the Chief Executive Officer, or submitted on outdated forms will not be processed and will be returned to the municipality.

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

**PART 2 - REIMBURSEMENT**

After expenses have been incurred and local funds have been expended for an OPM approved LoCIP project, the municipality may request reimbursement by completing the LoCIP Reimbursement Request Form. Complete all required fields (shaded on form), as well as the required information in the columns, and ensure that the certification at the bottom of the form is completed and signed by the municipality's **Chief Executive Officer.** Mail the completed, signed form to the address indicated on the form.

**Please be advised that pursuant to current LoCIP Guidelines, and in an effort to be compliant with Municipal Paperwork Reduction requirements, municipalities <u>are not required to submit copies of checks and invoices with their reimbursement requests</u> *unless expressly requested to do so by OPM.***

When the project is complete and a final expense reimbursement is requested, check the "Final Reimbursement" box on the form and initial where indicated. After the final reimbursement, if there are unexpended funds remaining in the project balance, those unexpended funds will be returned to the municipality's available entitlement balance.

**REPORTING REQUIREMENTS FOR CERTAIN LoCIP REIMBURSEMENTS RELATED TO SITE WORK:**

The location of work performed on site projects must be included on either the Project Authorization Request form (in the "Project Description" section) when submitted for consideration, or must be included on the Reimbursement Request form in the "Description of Goods/Services" column. If necessary, a separate sheet denoting location information may be attached to the request. When submitting a Project Authorization Request, if the project name denotes a specific building(s), road(s), bridge(s) or other construction site(s) by specific name or specific area, then no further location information is required. However, for example, if a Project Authorization or Reimbursement Request is submitted with a title similar to "Local Road Paving Program" or "Local Sidewalk Program", the names of the roads paved or street location(s) where the sidewalk work was done must be provided before reimbursements can be made.

**REPORTING REQUIREMENTS FOR LoCIP REIMBURSEMENTS RELATED TO LAND ACQUISITION PROJECTS:**

All recipients of State financial assistance that have a need to acquire land with state bond proceeds (LoCIP and other various bond funded State grants) should demonstrate that the property proposed for purchase was selected through an "arms-length" transaction. If the property to be acquired is valued at less than $100,000, one independent appraisal is to be prepared and submitted when seeking reimbursement. For property valued at $100,000 or more, two independent appraisals shall be prepared and submitted when seeking reimbursement. Appraisals must be performed by a MAI-certified appraiser (Member of the Appraisal Institute) and must have been prepared within the previous 365 days. The purchase price of the property must not exceed the highest appraised value.) The acquisition cost and the cost of the appraisal(s) are reimbursable. Reimbursements cannot be made if appropriate appraisal information is not submitted with the Reimbursement Request form.

**GENERAL INFORMATION:**

Any reimbursement requests submitted on outdated forms or with copies of invoices and or checks, will not be processed and will be returned to the town.

On occasion, municipalities may be expressly requested to provide detailed invoices and copies of checks in order for OPM to conduct periodic reimbursement audits.

Frequency of reimbursement payments is contingent upon availability of program funds as allocated by the State Bond Commission. Payments are generally made in cycles, once every one to two months.

**COST OVERRUNS**

**If a municipality experiences a project cost overrun**, a new Project Authorization Request Form for the amount of the overrun is required, and a separate Reimbursement Request form is required.

There are two ways to handle a cost overrun.

1. If a town has money available in its Available Entitlement account, a town would simply complete and submit a new Project Authorization form to cover the cost overrun. A reason for the cost overrun should be entered in the project description section of the form, and a reference should be made to the original project number (the project that incurred the overrun.) Upon approval, the town will receive the new project number and reference will be made to the original project number for your convenience. The town must then submit a Reimbursement Request as per usual to request payment.

2. If a town does NOT have money in its Available Entitlement account, but DOES have unexpended funds from projects that are complete, where no further reimbursement will be sought, the town should close the project(s) out to transfer the money back to their Available Entitlement account. To close out a project and return the unexpended funds to the Available Entitlement account, simply complete a Reimbursement Request form as per usual, enter $0 in the "TOTAL AMOUNT OF REIMBURSEMENT BEING REQUESTED" and check off the box "CHECK HERE IF FINAL REIMBURSEMENT", hand initial where indicated, complete the certification at the bottom of the form and submit. Once the project is closed out and the funds are available in the Available Entitlement account, simply complete and submit a new Project Authorization form to cover the cost overrun. A reason for the cost overrun should be entered in the project description section of the form, and a reference should be made to the original project number (the project that incurred the overrun.) Upon approval, the town will receive the new project number and reference will be made to the original project number for your convenience. The town must then submit a Reimbursement Request as per usual to request payment.

******Helpful Hint****** To ensure that unexpended funds associated with completed projects (for which no additional reimbursements will be sought) are **automatically** returned to the town's Available Entitlement account, simply check off the FINAL REIMBURSEMENT box and initial in the space provided when making your last reimbursement request for a project.

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*Revised February 2018*
***Statutory Reference Information:***

**Sec. 7-536. Definitions. Allocation of funds. Projects. Formulas. Applications for funds. Criteria for review of applications. Use of funds.** (a) As used in sections 7-535 to 7-538, inclusive:

(1) "Adjusted equalized net grand list per capita" means the adjusted equalized net grand list per capita determined for each town pursuant to section 10-261;

(2) "Density" means the population of a municipality divided by the number of square miles of the municipality;

(3) "Grant anticipation note" means a note issued in anticipation of the receipt of project grants to the municipality from moneys in the Local Capital Improvement Fund;

(4) "Local capital improvement project" means a municipal capital expenditure project for any of the following purposes: (A) Road construction, renovation, repair or resurfacing, (B) sidewalk and pavement improvements, (C) construction, renovation, enlargement or repair of sewage treatment plants and sanitary or storm, water or sewer lines, including separation of lines, (D) public building construction other than schools, including renovation, repair, code compliance, energy conservation and fire safety projects, (E) construction, renovation, enlargement or repair of dams, bridges and flood control projects, (F) construction, renovation, enlargement or repair of water treatment or filtration plants and water mains, (G) construction, renovation or enlargement of solid waste facilities, (H) improvements to public parks, (I) the preparation and revision of local capital improvement plans projected for a period of not less than five years and so prepared as to show the general description, need and estimated cost of each individual capital improvement, (J) improvements to emergency communications systems and building security systems, including for schools, (K) public housing projects, including renovations and improvements and energy conservation and the development of additional housing, (L) renovations to or construction of veterans' memorial monuments, (M) thermal imaging systems, (N) bulky waste and landfill projects, (O) the preparation and revision of municipal plans of conservation and development adopted pursuant to section 8-23, provided such plans are endorsed by the legislative body of the municipality not more than one hundred eighty days after adoption by the commission, (P) acquisition of automatic external defibrillators, (Q) floodplain management and hazard mitigation activities, (R) on-board oil refining systems consisting of a filtration canister and evaporation canister that remove solid and liquid contaminants from lubricating oil, (S) activities related to the planning of a municipal broadband network, provided the speed of the network shall be not less than three hundred eighty-four thousand bits per second, (T) establishment of bikeways and greenways, (U) land acquisition, including for open space, and costs involved in making land available for public uses, (V) acquisition of technology related to implementation of the Department of Education's common core state standards, (W) technology upgrades, including for improvements to expand public access to government information through electronic portals and kiosks, and (X) for the fiscal years ending June 30, 2013, and June 30, 2014, acquisition of snow removal equipment, capital expenditures made to improve public safety, and capital expenditures made to facilitate regional cooperation. "Local capital improvement project" means only capital expenditures and includes repairs incident to reconstruction and renovation but does not include ordinary repairs and maintenance of an ongoing nature. As used in this subdivision, "floodplain management" and "hazard mitigation" have the same meanings as provided in section 25-68j;

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

(6) "Population" means the number of persons according to the most recent federal decennial census, except that, in intervening years between such censuses, "population" means the number of persons according to the most recent estimate of the Department of Public Health; and

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

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

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

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

(e) (1) Each municipality may apply to the secretary for project authorization and expense reimbursement of local capital improvement projects.

(2) Notwithstanding the deadlines imposed by this section, each municipality that has expended funds in the fiscal year ending June 30, 2013, on projects listed in subparagraphs (T) to (X), inclusive, of subdivision (4) of subsection (a) of this section may apply to the secretary for reimbursement of such expenses.

(3) Notwithstanding the provisions of subdivision (2) of subsection (f) of this section, the secretary, at his or her discretion, may authorize expense reimbursement for a project listed in subparagraphs (T) to (X), inclusive, of subdivision (4) of subsection (a) of this section prior to such project's inclusion on the local capital improvement plan adopted by a municipality. The secretary may require certification from the municipality that such municipality is taking steps to amend its local capital improvement plan to include such project.

(f) The secretary shall approve or disapprove each completed application for a local capital improvement project grant authorization not later than forty-five days after receipt of such application on a form prescribed by the secretary. Such application shall include a certification by the municipality that: (1) The project for which grant assistance is requested is a local capital improvement project; (2) the project is consistent with the local capital improvement plan adopted by the municipality; and (3) the grant proceeds shall not be used to satisfy a local matching requirement for any state assistance program other than the local bridge program established under sections 13a-175p to 13a-175u, inclusive. The municipality shall provide any other certification required by the secretary. The secretary shall authorize such grant if, in the secretary's opinion, the project meets the requirements set forth in this section and any other requirement imposed by the secretary and payment of such grant would not cause the local capital improvement account of the municipality, established under subsection (b) of this section, to be overdrawn. If a municipality fails to request payment within seven years of such authorization for a project, the secretary shall make no payment for such project unless the municipality requests and receives a waiver for such project on such terms and conditions as the secretary deems appropriate. On or before five years after the date of any such authorization and on or before six years after the date of any such authorization, the secretary shall notify, in writing, any municipality for which any such authorization has been made which notice shall indicate the time which has elapsed since such authorization and the date after which the secretary may not make payments for an authorized project.

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

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

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

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

*History: P.A. 88-343 amended Subsec. (b) to make the program annual and to increase the bond authorization from $20,000,000 to $30,000,000, amended Subsec. (d) to provide that the notice of allocation shall be in accordance with Sec. 4-71a and amended Subsec. (e) to change the application date from February 1, 1988, to March first of each year; P.A. 89-370 amended Subsec. (f) to change project authorization date in Subdiv. (2) from July 1, 1987, to May 1, 1987; June Sp. Sess. P.A. 91-3 amended the local capital improvement program and created a new local transportation infrastructure program; June Sp. Sess. P.A. 91-13 deleted all changes made by June Sp. Sess. P.A. 91-3 and restored language existing as of January 1, 1991; May Sp. Sess. P.A. 92-7 amended Subsec. (a)(4) to clarify that all projects must be capital expenditures and to remove local pavement management programs to analyze the condition of town roads from the definition, amended Subsec. (b) to remove the provision adding interest to municipal accounts and amended Subsecs. (g) and (h) to insert provisions relating to the timing of payments; P.A. 93-381 replaced department of health services with department of public health and addiction services, effective July 1, 1993; June Sp. Sess. P.A. 93-1 redefined "local capital improvement project" to include improvements to emergency communication systems, effective July 1, 1993; P.A. 94-53 amended Subsec. (a) to redefine "local capital improvement project" to include sidewalk and pavement improvements; P.A. 95-257 replaced Commissioner and Department of Public Health and Addiction Services with Commissioner and Department of Public Health, effective July 1, 1995; P.A. 95-272 redefined "local capital improvement project" in Subsec. (a) to include public housing projects and amended Subsec. (b) to delete allocation amount of $30,000,000 and replace it with the amount authorized by the General Assembly, effective July 1, 1995; P.A. 95-307 amended Subsec. (f) by extending the time for a decision on an application from 30 to 45 days, effective July 6, 1995; P.A. 97-244 amended Subsec. (d) to add date for notification of amount of the allocation, amended Subsec. (e) to refer to projects rather than grants, amended Subsec. (f) to require application re prescribed forms and certification by the municipality and to establish criteria for approval, amended Subsec. (g) to add provisions re expense reimbursement and amended Subsec. (h) to add provision re retention of detailed accounting records of expenses, effective July 1, 1997; June 5 Sp. Sess. P.A. 97-1 added Subsec. (a)(4)(L) re renovations to or construction of veterans' memorial monuments, effective July 31, 1997 (Revisor's note: The reference in Subpara. (L) to "veterans memorial monuments" was changed editorially by the Revisors to "veterans' memorial monuments" for grammatical accuracy); P.A. 99-66 added Subsec. (a)(4)(M) re improvements to information technology systems in definition of "local capital improvement project" and added new Subsec. (i) re termination of assistance to municipalities as of January 1, 2001, effective May 27, 1999; P.A. 99-241 amended Subsec. (f) to add provision that the secretary make no payment if a municipality fails to request payment within five years of authorization, effective July 1, 1999;*

*P.A. 00-167 amended Subsec. (a)(4) to include flood control projects, thermal imaging systems and bulky waste and landfill projects as "local capital improvement projects" and amended Subsec. (f) to extend the time within which municipalities must request payment for authorized projects from five years to seven years and provide for notice to municipalities of the deadline, effective July 1, 2000; P.A. 01-197 added Subsec. (a)(4)(P) to include preparation and revision of municipal plans of conservation and development and added new Subsec. (j) re eligibility for reimbursement for cost of preparing a municipal plan of conservation and development, effective July 1, 2001, and applicable to municipal plans of conservation and development prepared after that date; P.A. 02-89 amended Subsec. (a)(4) to delete as obsolete former Subpara. (M) re "improvements to information technology systems to manage the century date change effect, as defined in section 4d-16," and redesignate former Subparas. (N), (O) and (P) as Subparas. (M), (N) and (O); May 9 Sp. Sess. P.A. 02-5 amended Subsec. (a)(4) to include acquisition of automatic external defibrillators in the definition of "local capital improvement project" as new Subpara. (P), effective July 1, 2002; P.A. 04-144 added Subsec. (a)(4)(Q) re floodplain management and hazard mitigation activities and defining "floodplain management" and "hazard mitigation"; P.A. 07-177 amended Subsec. (a)(4) to add Subpara. (R) to include on-board oil refining systems in the definition of "local capital improvement project", effective July 1, 2007; P.A. 07-213 amended Subsec. (g) to change "fifteen days" to "five business days" and make technical changes, effective July 10, 2007; P.A. 07-254 amended Subsec. (a)(4) to redefine "local capital improvement project" by including activities related to the planning of a municipal broadband network in new Subpara. (R) (Revisor's note: New Subpara. (R) was repositioned editorially by the Revisors to immediately follow existing Subparas. (A) to (Q), inclusive, and new Subpara. (R) added by P.A. 07-177 to maintain continuity of itemized project purposes and was redesignated as Subpara. (S)); Dec. Sp. Sess. P.A. 12-1 amended Subsec. (a)(4) to redefine "local capital improvement project" by adding "and building security systems, including for schools" in Subpara. (J), effective December 21, 2012; P.A. 13-184 amended Subsec. (a)(4) to redefine "local capital improvement project" by making a technical change and adding Subpara. (T) re bikeways and greenways, Subpara. (U) re land acquisition, Subpara. (V) re technology acquisition, Subpara. (W) re technology upgrades and Subpara. (X) re certain capital expenditures, effective June 18, 2013, and amended Subsec. (e) by designating existing provision as Subdiv. (1) and adding Subdivs. (2) and (3) re eligibility of certain projects for reimbursement, effective July 1, 2013; P.A. 14-122 made technical changes in Subsec. (a)(4) and (6).*

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**Sec. 7-538. Bond issue for local capital improvement projects.** (a) For the purposes described in subsection (b) of this section, the State Bond Commission shall have the power, from time to time, to authorize the issuance of bonds of the state in one or more series and in principal amounts not exceeding in the aggregate nine hundred fifty million dollars, provided thirty-five million dollars of said authorization shall be effective July 1, 2018.

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

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

*History: P.A. 88-343 increased bond authorization from $20,000,000 to $50,000,000; P.A. 89-331 increased the bond authorization to $80,000,000; P.A. 90-297 increased the bond authorization to $110,000,000; June Sp. Sess. P.A. 91-4 increased the bond authorization to $140,000,000; May Sp. Sess. P.A. 92-7 amended Subsec. (a) to increase the bond authorization to $170,000,000; June Sp. Sess. P.A. 93-1, effective July 1, 1993, amended Subsec. (a) to increase bond authorization from $230,000,000, effective July 1, 1993, provided $30,000,000 of said authorization shall be effective July 1, 1994; P.A. 95-272 amended Subsec. (a) to increase authorization to $290,000,000, effective July 1, 1995, provided $30,000,000 shall be effective July 1, 1996; June 5 Sp. Sess. P.A. 97-1 amended Subsec. (a) to increase bond authorization to $350,000,000, provided $30,000,000 is effective July 1, 1998, effective July 31, 1997; P.A. 99-241 amended Subsec. (a) to increase authorization from to $410,000,000, effective July 1, 1999, provided $30,000,000 is effective July 1, 2000; June Sp. Sess. P.A. 01-7 amended Subsec. (a) to increase authorization to $470,000,000, provided $30,000,000 is effective July 1, 2002, effective July 1, 2001; May 9 Sp. Sess. P.A. 02-5 amended Subsec. (a) to provide that $65,000,000 of the authorization shall be effective July 1, 2003, effective July 1, 2002; May Sp. Sess. P.A. 04-1 amended Subsec. (a) to decrease aggregate authorization to $465,000,000 and to delete provision re funds authorized in 2003, effective July 1, 2004; June Sp. Sess. P.A. 05-5 amended Subsec. (a) to increase the aggregate authorization from $465,000,000 to $525,000,000, of which $30,000,000 is effective July 1, 2006, effective July 1, 2005; June Sp. Sess. P.A. 07-7 amended Subsec. (a) by increasing aggregate authorization from $525,000,000 to $585,000,000, of which $30,000,000 is effective July 1, 2008, effective November 2, 2007; Sept. Sp. Sess. P.A. 09-2 amended Subsec. (a) to increase aggregate authorization from $585,000,000 to $645,000,000, of which $30,000,000 is effective July 1, 2010, effective September 25, 2009; P.A. 11-57 amended Subsec. (a) to increase aggregate authorization from $645,000,000 to $705,000,000, of which $30,000,000 is effective July 1, 2012, effective July 1, 2011; P.A. 13-239 amended Subsec. (a) to increase aggregate authorization from $705,000,000 to $765,000,000, of which $30,000,000 is effective July 1, 2014, instead of July 1, 2012, effective July 1, 2013; June Sp. Sess. P.A. 15-1 amended Subsec. (a) to increase aggregate authorization from $765,000,000 to $825,000,000 and change date that $30,000,000 is effective from July 1, 2014, to July 1, 2016, effective July 1, 2015; June Sp. Sess. P.A. 17-2 amended Subsec. (a) to increase aggregate authorization from $825,000,000 to $950,000,000, of which $35,000,000 is effective on July 1, 2018, effective October 31, 2017.*

**LoCIP Reimbursement Request Form** Submit completed form and certification to: Office of Policy and Management
450 Capitol Ave., ATTN: LOCIP/Kathy Taylor
Hartford, CT 06106

**Local Capital Improvement Program** (rev. 2/23/18)

STATE OF CONNECTICUT - OFFICE OF POLICY & MANAGEMENT

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

Select Town/City/Borough Name from drop down list to right: 103 Norwalk

LoCIP Project Number:

Project Name: Pavement Management

| Vendor/Supplier/Contractor Name | ACTUAL DATE GOODS OR SERVICES WERE RECEIVED | Invoice # | Invoice Date XX/XX/XX | Check # | Total $ Check | Amt. of check attributable to this entry (requested amount) | Select Expenditure Category from drop down | Enter Description of Goods/Services provided by vendor/supplier/contractor, and work site location, if applicable (see 2nd tab of this workbook for description examples) (see 3rd tab of this workbook for examples of costs that are allowable/not allowable) |
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| TOTAL AMOUNT OF REIMBURSEMENT BEING REQUESTED → | | | | | | $0.00 | ← THIS CELL WILL TOTAL DOLLAR AMOUNTS ABOVE | |

CHECK HERE IF FINAL REIMBURSEMNT ☐ ←CHECK THIS BOX TO CLOSE OUT THE PROJECT AND RETURN UNEXPENDED FUNDS TO THE TOWN'S AVAILABLE ENTITLEMENT ACCT. TO CONFIRM, PLEASE HAND INITIAL HERE →

**The undersigned certifies that:**

1.) I am the Chief Executive Officer (Mayor, First Selectman or Town Manager) of the Municipality and have the authority to execute this certification on behalf of the Municipality.

2.) The above named project (the "Project") is a "local capital improvement project" within the meaning of CGS §7-536(a) (4).

3.) The Municipality has authorized the Project for which it has received approval (proof of approval: meeting minutes, council resolution, etc.)

4.) The Project is consistent with the Municipality's Capital Improvement Plan (CIP) (Project must be listed on town's CIP.)

5.) The Municipality is entitled to reimbursement for the Project, pursuant to CGS §7-536(e).

6.) The Municipality agrees to maintain detailed project & accounting records with respect to the Project, reflecting expenditures set forth above; and to make such records available to its auditors and to the state. Additionally, under the authority granted by C.G.S. §§ 11-8, 11-8a, 11-8b and 7-109, the Connecticut State Library has established retention schedules for municipal records which may require a retention period longer than prescribed in C.G.S. §7-536(h). Municipalities are advised to retain records for whichever retention period is longest.

7.) The Municipality will not use funds received for the Project to satisfy a local matching requirement for a state assistance program(s) other than the Local Bridge Program, pursuant to §13a-175p to 13a-175u, inclusive.

8.) The information contained on this form is true, accurate and complete.

By: ____________________ Title: Mayor
signature (Mayor, First Selectman or Town Manager)

____________________ Date: ____________
Printed Name

Signed at:

____________________, Connecticut, this ________ day of March 2018
day month & year

March 21, 2018

## OPERATING BUDGET / FISCAL YEAR 2018-2019

The operating budget for FY 2019 reflects the Parking Authority's mission to enhance economic development and quality of life as a critical contributor through community partnerships, opportunities and financially balanced parking programs. The 2019 Operating Expense Budget of $6,993,480 addresses these goals and represents a 3.75% ($252,628) increase over FY 2018 approved budget. This increase is driven by the following categories:

Expense Highlights (rounded)

45% ($113,000) - City expenses and fixed costs allocated to the Parking Authority

- $76,500 increase for City allocated expenses for salaries and benefits for city staff services provided to the Parking Authority.
- $36,500 increase for utility and insurance expenses.

55% ($140,000) - Other net increase/decrease

- $116,200 -increase for enhanced customer service for the Road Side Assistance and Ambassador Program and personnel services for the Main Library and Liberty Square.
- $15,000 -increase for security services and cameras.
- $30,000 -increase to replace a parking lot sweeper and purchase a snow removal bobcat instead of annual lease in accordance with the fleet replacement program
- $23,800 -increase for operating expenses at the Main Library and Liberty Square parking lots.
- $100,000 -increase for investment into the Norwalk Now collaborative business marketing and the Walk Bridge project related to parking availability, access and wayfinding.
- $3,600 -increase for credit card fees.
- $(53,200) -reduction for equipment maintenance service expenses.
- $(95,400) -reduction for capital outlay

Revenue Highlights:

- $209,045 -increase in monthly permit sales reflecting activity growth system wide and minor rate adjustments.
- $53,667 -increase transient parking reflecting increased downtown activity.
- $13,693 -increase for on street metered parking reflecting increased downtown activity.
- $2,378 -increase for other revenues from leases and concession services
- ($139,432) -decrease in projected violation revenue vs actual collections from FY 2017.

## DESCRIPTION OF SERVICES

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

### Highlights for Fiscal Year 2018

The Parking Authority responded to the negative perception about parking including parking capacity, aggressive enforcement and investing in the community, by implementing a comprehensive outreach and community conversation initiative integrating parking as an integral part of economic development and mobility and connecting these concepts to increase customer activity in the downtown districts and sustain the business community.

1. Courtesy Card Parking Violation Program - Implemented July 1 and expanded October 1st, the courtesy card parking violation program involves offering an additional 20 minutes 'free' parking on random streets and days to parkers who overstay their time. The result was immediately successful receiving numerous compliments directly and on social media. It is anticipated that by the end of the FY the estimated number of potential violation issuance will have decreased by about 7,000 tickets and with a potential violation revenue loss of about $200,000 and an overall reduction estimated at 25%.

2. Norwalk Now Collaborative Business Marketing Program - Working with the business community and to improve economic development in the long term in the downtown business districts and to energize customer activity beyond Norwalk, invested $100,000 per year in a collaborative business marketing business startup branded 'Norwalk Now.' Norwalk Now has grown and is quickly becoming the goto marketing organization for the restaurant, retail, entertainment and hospitality businesses and the greater downtown districts and ultimately for all of Norwalk.

3. Parking Capacity and Strategic Plan – Anticipating a parking capacity issue as the city continues to grow, the Parking Authority contracted with Walker Parking Consultants to perform a citywide parking capacity and create strategic plan to in the near and long term and recommend solutions that would include not only building or buying more parking but also other mobility solutions. It is expected to be completed by the end of 2018.

4. Norwalk Tomorrow Citywide Planning Platform - In collaboration with the citywide Plan of Conservation and Development and the Neighborhood Redevelopment Updates, created a central communication strategy to provide an easy-to-use, interactive website and mobile-based, responsive platform for innovation and engagement, to educate the public on citywide planning projects and to receive continuous input from a larger segment of the population through digital models including website, social media, blogging and surveys.

5. Investor/Partner/Advisor - in citywide programs/projects/developments – The NPA is involved as a major player with critical citywide economic development projects including the main Library, East and South Norwalk Railroad Stations (TOD/mixed use development), the Webster Parking Lot, Parks/Recreation (beach parking efficiencies). The NPA has assisted with funding and expertise to collaborate and partner with many different groups and planning, development and operational initiatives.

6. Yankee Doodle Garage Placemaking and Facility Enhancements – A critical parking resource/asset serving a multitude of businesses, visitors and residents, installed safety measures including new elevators, LED lighting, stairwell door locks and lobby doors. Implemented wayfinding system by creating a place making installation, with a visually appealing façade through strategically placed LED lights that balances the aesthetics of the district while maintaining security and the integrity of the garage. Improvements to the office and created a satellite customer service center.

7. Customer Service – Implemented a Road Assistance and Ambassador Program.

8. Technology – Implemented a business intelligent dashboard integrating all data sources into one platform, a customer service system and mobile app to provide enhanced customer services and tracking.

9. Walk Bridge Project Contributor – Project team member assisting the business district(s) developing solutions related to parking access and wayfinding.

**Goals for Fiscal Year 2019**

1. Courtesy Card Parking Violation Program – continue to offer this program in the downtown areas.

2. Collaborative Business Marketing – continue to invest in the Norwalk Now Collaborative Business Marketing program in the long term with a goal of 50 participants and include marketing efforts by the Tourism Board and the Walk Bridge Marketing Team.

3. Parking Capacity Study – evaluate consultant recommendation and develop an implementation plan.

4. South Norwalk Railroad Station –Evaluate programs to increase weekend activity at the railroad station.

5. Infrastructure and operational support to additional city parking assets – provide operational and infrastructure enhancements to the main Library and to Liberty Square parking facilities through revenue control systems. Continue improvements at the Yankee Doodle Garage customer service area.

6. Investor/Partner/Advisor – continue to collaborate with citywide economic development projects including TOD developments at the two railroad stations, the library, other infill citywide developments, Merritt 7 railroad station. Provide parking solutions and guidance for other city departments.

7. Customer Service – provide Road Assistance and Ambassador Programs.

8. Circulator – Contributor to implement a citywide circulator for the downtown districts (park once concept) offering easy mobility to get around the downtown districts and help the business community.

9. Bike Share Program – Project team contributor for a citywide bike share program, providing one stop parking and parking areas the program.

10. Walk Bridge Project – continue to provide resources to assist the business community with parking access and wayfinding.

# Norwalk Parking Authority
## BUDGET (SUMMARY)
### FY 2019

| | Actual FY 2017 | Budget FY 2018 | Budget FY 2019 | Variance $ to Budget FY 2018 | Variance % to Budget FY 2018 | Variance $ to Actual FY 2017 | Variance % to Actual FY 2017 |
|---|---|---|---|---|---|---|---|
| **REVENUE:** | | | | | | | |
| Monthly | 2,567,975 | 2,551,308 | 2,760,353 | 209,045 | 8.19% | 192,378 | 7.49% |
| Transient | 2,833,658 | 2,824,524 | 2,878,191 | 53,667 | 1.90% | 44,533 | 1.57% |
| Meters | 450,338 | 464,494 | 478,187 | 13,693 | 2.95% | 27,849 | 6.18% |
| Violations | 1,106,599 | 972,714 | 967,168 | (5,546) | -0.57% | (139,432) | -12.60% |
| Sales Tax/Refunds | (187,047) | (176,388) | (196,997) | (20,609) | 11.68% | (9,950) | 5.32% |
| **TOTAL PARKING REVENUE** | **6,771,524** | **6,636,652** | **6,886,902** | **250,250** | **3.77%** | **115,378** | **1.70%** |
| Other Revenue | 96,550 | 104,200 | 106,578 | 2,378 | 2.28% | 10,028 | 10.39% |
| **TOTAL SYSTEM REVENUE** | **6,868,074** | **6,740,852** | **6,993,480** | **252,628** | **3.75%** | **125,406** | **1.83%** |
| **EXPENSES:** | | | | | | | |
| Payroll/Benefits | 1,852,337 | 2,049,235 | 2,165,429 | 116,194 | 5.67% | 313,092 | 16.90% |
| All Other Oper Exp | 3,124,326 | 2,546,923 | 2,705,226 | 158,303 | 6.22% | (419,100) | -13.41% |
| City Support Charges | 597,955 | 869,558 | 943,338 | 73,780 | 8.48% | 345,383 | 57.76% |
| Debt Service | 986,009 | 974,884 | 974,602 | (282) | -0.03% | (11,407) | -1.16% |
| Capital Outlay | 307,447 | 300,251 | 204,884 | (95,367) | -31.76% | (102,563) | -33.36% |
| **TOTAL EXPENSES** | **6,868,074** | **6,740,852** | **6,993,480** | **252,628** | **3.75%** | **125,406** | **1.83%** |

**Norwalk Parking Authority**
**BUDGET (Detail)**
**FY 2019**

| | Actual FY 2017 | Budget FY 2018 | Forecast FY 2018 | Budget FY 2019 | Variance $ to Budget FY 2018 | Variance % to Budget FY 2018 | Variance $ to Actual FY 2017 | Variance % to Actual FY 2017 |
|---|---|---|---|---|---|---|---|---|
| **PARKING REVENUE** | | | | | | | | |
| Monthly | 2,567,975 | 2,551,308 | 2,551,308 | 2,760,353 | 209,045 | 8.19% | 192,378 | 7.49% |
| Transient | 2,833,658 | 2,824,524 | 2,824,524 | 2,878,191 | 53,667 | 1.90% | 44,533 | 1.57% |
| Meters | 450,338 | 464,494 | 464,494 | 478,187 | 13,693 | 2.95% | 27,849 | 6.18% |
| Violations | 1,106,599 | 972,714 | 972,714 | 967,168 | (5,546) | -0.57% | (139,432) | -12.60% |
| Less: Refunds | (2,216) | 0 | 0 | 0 | 0 | 0 | 2,216 | -100.00% |
| Less Sales Tax | (184,831) | (176,388) | (176,388) | (196,997) | (20,609) | 11.68% | (12,166) | 6.58% |
| **TOTAL PARKING REVENUE** | **6,771,524** | **6,636,652** | **6,636,652** | **6,886,902** | **250,250** | **3.77%** | **115,378** | **1.70%** |
| **OTHER REVENUE** | | | | | | | | |
| Art Program - MG | 1,398 | 0 | 0 | 0 | 0 | 0 | (1,398) | -100.00% |
| Advertising | 0 | 1,000 | 1,000 | 500 | (500) | -50.00% | 500 | 0 |
| Lease Income - SNRR | 15,479 | 15,000 | 15,000 | 34,198 | 19,198 | 127.99% | 18,719 | 120.94% |
| Lease Income - YDG | 16,677 | 15,840 | 15,840 | 12,720 | (3,120) | -19.70% | (3,957) | -23.73% |
| SNRR/ENRR Concessions | 51,364 | 51,360 | 51,360 | 41,160 | (10,200) | -19.86% | (10,204) | -19.87% |
| Investment Income | 809 | 8,000 | 8,000 | 8,000 | 0 | 0.00% | 7,191 | 888.48% |
| ATM Machines | 10,250 | 13,000 | 13,000 | 10,000 | (3,000) | -23.08% | (250) | -2.44% |
| **TOTAL OTHER REVENUE** | **96,550** | **104,200** | **104,200** | **106,578** | **2,378** | **2.28%** | **10,028** | **10.39%** |
| **TOTAL SYSTEM REVENUE** | **6,868,074** | **6,740,852** | **6,740,852** | **6,993,480** | **252,628** | **3.75%** | **125,406** | **1.83%** |
| **EXPENSES** | | | | | | | | |
| Personnel/Benefits (FTE 38) | 1,852,337 | 2,049,235 | 2,049,235 | 2,165,429 | 116,194 | 5.67% | 313,092 | 16.90% |
| Security Service Contracts | 247,269 | 115,000 | 115,000 | 130,000 | 15,000 | 13.04% | (117,269) | -47.43% |
| Equipment Expense | 56,918 | 90,000 | 90,000 | 90,000 | 0 | 0.00% | 33,082 | 58.12% |
| Vehicle Expense | 56,194 | 90,000 | 90,000 | 120,000 | 30,000 | 33.33% | 63,806 | 113.55% |
| Building & Property R&M | 1,052,482 | 550,689 | 550,689 | 574,467 | 23,778 | 4.32% | (478,015) | -45.42% |
| Sanitation Expense | 21,296 | 17,520 | 17,520 | 17,520 | 0 | 0.00% | (3,776) | -17.73% |
| Sweeper Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Truck Payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Expense | 124,545 | 95,000 | 95,000 | 90,000 | (5,000) | -5.26% | (34,545) | -27.74% |
| Elevator Repair & Maintenance | 37,337 | 27,600 | 27,600 | 27,600 | 0 | 0.00% | (9,737) | -26.08% |
| Snow Removal | 168,845 | 250,000 | 250,000 | 250,000 | 0 | 0.00% | 81,155 | 48.06% |
| Signage | 55,525 | 50,000 | 50,000 | 50,000 | 0 | 0.00% | (5,525) | -9.95% |
| Tickets | 5,493 | 15,000 | 15,000 | 15,000 | 0 | 0.00% | 9,507 | 173.08% |
| Liability Insurance | 163,881 | 163,196 | 163,196 | 169,353 | 6,157 | 3.77% | 5,472 | 3.34% |
| Maritime Garage Condo Fees. | 21,353 | 20,845 | 20,845 | 21,775 | 930 | 4.46% | 422 | 1.98% |
| Uniforms | 11,632 | 10,000 | 10,000 | 10,000 | 0 | 0.00% | (1,632) | -14.03% |
| Utilities | 78,477 | 66,830 | 66,830 | 88,657 | 21,827 | 32.66% | 10,180 | 12.97% |
| Management Fees | 150,000 | 100,000 | 100,000 | 100,000 | 0 | 0.00% | (50,000) | -33.33% |
| Office Expense | 21,796 | 18,000 | 18,000 | 18,000 | 0 | 0.00% | (3,796) | -17.41% |
| Service Contracts | 170,964 | 150,000 | 150,000 | 112,000 | (38,000) | -25.33% | (58,964) | -34.49% |
| Telephone/Data Communications | 79,603 | 75,000 | 75,000 | 75,000 | 0 | 0.00% | (4,603) | -5.78% |
| Credit Card Fees | 204,932 | 177,243 | 177,243 | 180,854 | 3,611 | 2.04% | (24,078) | -11.75% |
| Permit/Violation Management | 126,761 | 130,000 | 130,000 | 130,000 | 0 | 0.00% | 3,239 | 2.56% |
| Marketing & Communications | 34,025 | 50,000 | 50,000 | 50,000 | 0 | 0.00% | 15,975 | 46.95% |
| Capital Reserve & Replacement | 135,000 | 135,000 | 135,000 | 135,000 | 0 | 0.00% | 0 | 0.00% |
| Parking Programs | 100,000 | 100,000 | 100,000 | 200,000 | 100,000 | 100.00% | 100,000 | 100.00% |
| Contingency Fund | 0 | 50,000 | 50,000 | 50,000 | 0 | 0.00% | 50,000 | 0 |
| **TOTAL OPERATING EXPENSES** | **4,976,663** | **4,596,158** | **4,596,158** | **4,870,655** | **274,497** | **5.97%** | **(106,008)** | **-2.13%** |
| **CITY ADMINISTERED EXPENSES** | | | | | | | | |
| Personnel/Benefits (city alloc.) | 380,460 | 509,153 | 509,153 | 585,613 | 76,460 | 15.02% | 205,153 | 53.92% |
| Contingency -unsettled negotiation | 0 | 10,183 | 10,183 | 0 | (10,183) | 0.00% | 0 | 0 |
| Electric | 204,871 | 301,163 | 301,163 | 308,188 | 7,025 | 2.33% | 103,317 | 50.43% |
| Business Exp. | 3,851 | 4,500 | 4,500 | 4,500 | 0 | 0.00% | 649 | 16.84% |
| Sewer (WPCA) | 4,986 | 9,559 | 9,559 | 10,037 | 478 | 5.00% | 5,051 | 101.30% |
| Professional Service | 2,299 | 30,000 | 30,000 | 30,000 | 0 | 0.00% | 27,701 | 1205.15% |
| Legal Service | 1,488 | 5,000 | 5,000 | 5,000 | 0 | 0.00% | 3,512 | 236.02% |
| **TOTAL CITY ADMINISTERED** | **597,955** | **869,558** | **869,558** | **943,338** | **73,780** | **8.48%** | **345,383** | **57.76%** |
| **SUB-TOTAL OPERATING EXP.** | **5,574,618** | **5,465,716** | **5,465,716** | **5,813,993** | **348,277** | **6.37%** | **239,375** | **4.29%** |
| Debt Service Interest | 368,085 | 348,695 | 348,695 | 333,912 | (14,784) | -4.24% | (34,174) | -9.28% |
| Debt Service Principal | 617,924 | 626,189 | 626,189 | 640,691 | 14,502 | 2.32% | 22,767 | 3.68% |
| **SUB-TOTAL DEBT SERVICE** | **986,009** | **974,884** | **974,884** | **974,602** | **(282)** | **-0.03%** | **(11,407)** | **-1.16%** |
| **Capital Outlay** | **307,447** | **300,251** | **300,251** | **204,884** | **(95,367)** | **-31.76%** | **(102,563)** | **-33.36%** |
| **TOTAL EXPENSES** | **6,868,074** | **6,740,852** | **6,740,852** | **6,993,480** | **252,628** | **3.75%** | **125,405** | **1.83%** |

**Norwalk Parking Authority**
**BUDGET NARRATIVE**
**FY 2019**

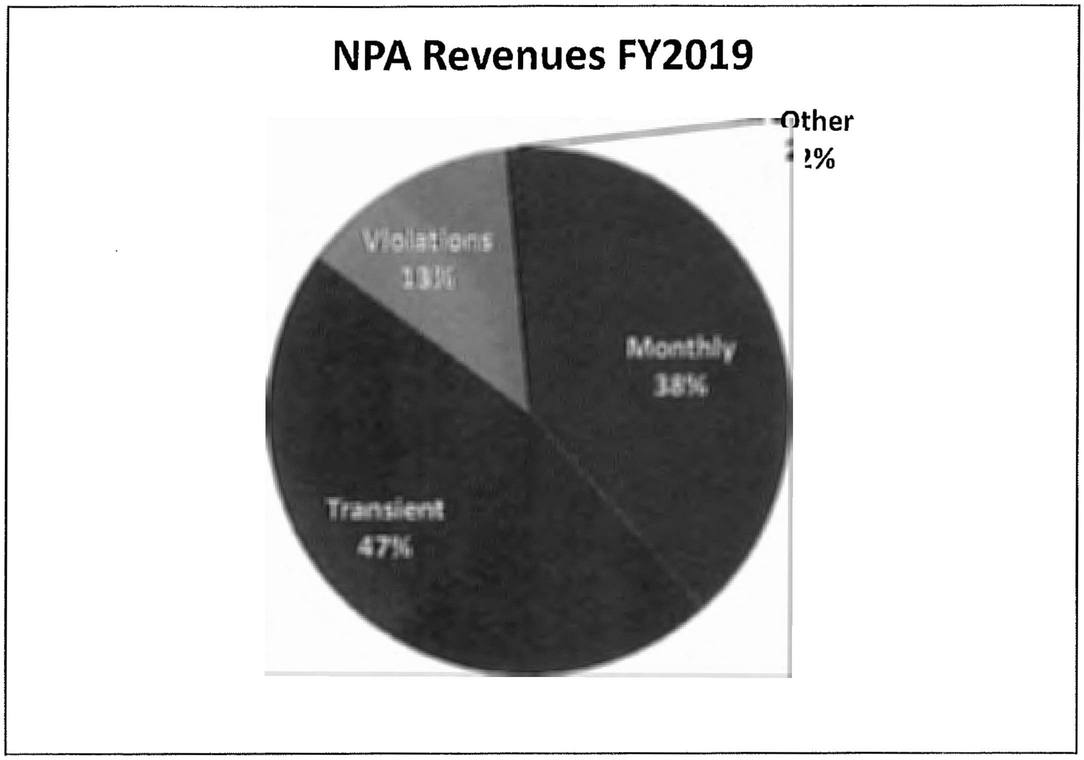
| | Budget FY 2019 | Variance % to Budget FY 2018 | Variance % Actual FY 2017 | Notes |
|---|---|---|---|---|
| **PARKING REVENUE** | | | | |
| Monthly | 2,760,353 | 8.19% | 7.49% | Based on rate adjsutment and increased activity: rate adjustment of $2.00 at SNRR and ENRR, Maritime garage monthly parkers increased activity related to construction projects, Haviland and Webster rate adjustment by $5.00, Maritime Garage adjustment by $2, Liberty Square Lot monthly rate of $35.00 |
| Transient | 2,878,191 | 1.90% | 1.57% | Based on current activity levels and trends, includes Liberty Square and Library Lot estimated transient revenue |
| Meters | 478,187 | 2.95% | 6.18% | 468,000 transactions includes meter operations from 9am-9pm. |
| Parking Violation Revenue | 967,168 | -0.57% | -12.60% | Estimate 25,200 tickets issued & 13% of total revenue. Compared to budget 8% reduction courtesy card issuance and 5% reduction early payment discount. |
| Less: Refunds | 0 | 0 | -100.00% | 0 |
| Less Sales Tax | -196,997 | 11.68% | 6.58% | 0 |
| **TOTAL PARKING REVENUE** | **6,886,902** | **3.77%** | **1.70%** | |
| **OTHER REVENUE** | | | | |
| Art Program - MG | 0 | 0 | -100.00% | 0 |
| Advertising | 500 | -50.00% 0 | | advertising program sales |
| Lease Income - SNRR | 34,198 | 127.99% | 120.94% | fashion institute lease, including 1 parking spaces, includes SNEW condo income of $19,850k per year. |
| Lease Income - YDG | 12,720 | -19.70% | -23.73% | storage and NPD lease |
| SNRR/ENRR Concessions | 41,160 | -19.86% | -19.87% | Reflects changes to concession operation. |
| Investment Income | 8,000 | 0.00% | 888.48% | per city of Norwalk comptroller |
| ATM Machines | 10,000 | -23.08% | -2.44% | MG & SNRR. Based on activity |
| **TOTAL OTHER REVENUE** | **106,578** | **2.28%** | **10.39%** | |
| **TOTAL SYSTEM REVENUE** | **6,993,480** | **3.75%** | **1.83%** | |
| **EXPENSES** | | | | |
| Personnel/Benefits (FTE 38) | 2,165,429 | 5.67% | 16.90% | Includes expanded CSR hours at the South Norwalk Rail Road station Westbound ($53,186 ), and additional personnel at Liberty Square and Library lots. |
| Security Service Contracts | 130,000 | 13.04% | -47.43% | Stanley, Dunbar services, security cameras |
| Equipment Expense | 90,000 | 0.00% | 58.12% | Includes equip. purchase and Meter & pay station replacement program. |
| Vehicle Expense | 120,000 | 33.33% | 113.55% | Vehicle repairs, gas; replacement enforcement vehicle as part of contractual Fleet Replacement program. Includes purchase of new sweeper (2002) and a bobcat (leased) |
| Building & Property R&M | 574,467 | 4.32% | -45.42% | Building repairs, HVAC, parking equipment, electrical, plumbing, landscaping, doors & hardware, irrigation, painting, fire alarm, fence repairs, minor paving/drainage repairs for 9 facilities (3 garages and 1 deck) |
| Sanitation Expense | 17,520 | 0.00% | -17.73% | Dumpster services SNRR(1), MG(1), Wall St (1), pest control (SNRR, ENRR) |
| Operating Expense | 90,000 | -5.26% | -27.74% | Payroll processing, cleaning garage gallery., janitorial supplies, access cards, coin count maint fee, internet service, Parkmobile pay by cell fees. |
| Elevator Repair & Maintenance | 27,600 | 0.00% | -26.08% | Elevator R&M and service contract |
| Snow Removal | 250,000 | 0.00% | 48.06% | Reflects average historical costs |
| Signage | 50,000 | 0.00% | -9.95% | Reflects average historical costs |
| Tickets | 15,000 | 0.00% | 173.08% | Citations, spitter tickets, pay station receipt paper. |
| Liability Insurance | 169,353 | 3.77% | 3.34% | based on total revenues |
| Maritime Garage Condo Fees. | 21,775 | 4.46% | 1.98% | Increase 2% per the condo association |
| Uniforms | 10,000 | 0.00% | -14.03% | Field personnel |
| Utilities | 88,657 | 32.66% | 12.97% | Includes water costs; 2.0% increase based on City proforma |
| Management Fees | 100,000 | 0.00% | -33.33% | per contract |
| Office Expense | 18,000 | 0.00% | -17.41% | Includes printing, postage, office supplies, professional publications, memberships. Incl. SONO & YDG customer service offices |
| Service Contracts | 112,000 | -25.33% | -34.49% | Includes communications equip., copier, PARCS PM contract, Cale, IPS fees, internet/phone system maint. Contracts, Streetline fees. Reduction based on warranty on the new revenue equipment purchase. |
| Telephone/Data Communications | 75,000 | 0.00% | -5.78% | Cell phones, landlines, data lines. Includes customer service/security intercoms in facilities & pay stations. Includes the new Business intelligence dashboard program. |
| Credit Card Fees | 180,854 | 2.04% | -11.75% | 74% of parking revenue is via credit card. |
| Permit/Violation Management | 130,000 | 0.00% | 2.56% | Includes LPR, permit, enforcement & collections costs; software maint. Fees; Increase based on historical cost average |
| Marketing & Communications | 50,000 | 0.00% | 46.95% | Includes website maint., public relations, general marketing programs |
| Capital Reserve & Replacement | 135,000 | 0.00% | 0.00% | Infrastructure improvements |
| Parking Programs | 200,000 | 100.00% | 100.00% | Increased by $100k for business collaboration through Norwalk Now, reactivation of SNRR facilities during weekends and off peak hours, walk bridge related expenses such as resources for wayfinding, parking access and overall communication. |
| Contingency Fund | 50,000 | 0.00% | 0 | 0 |

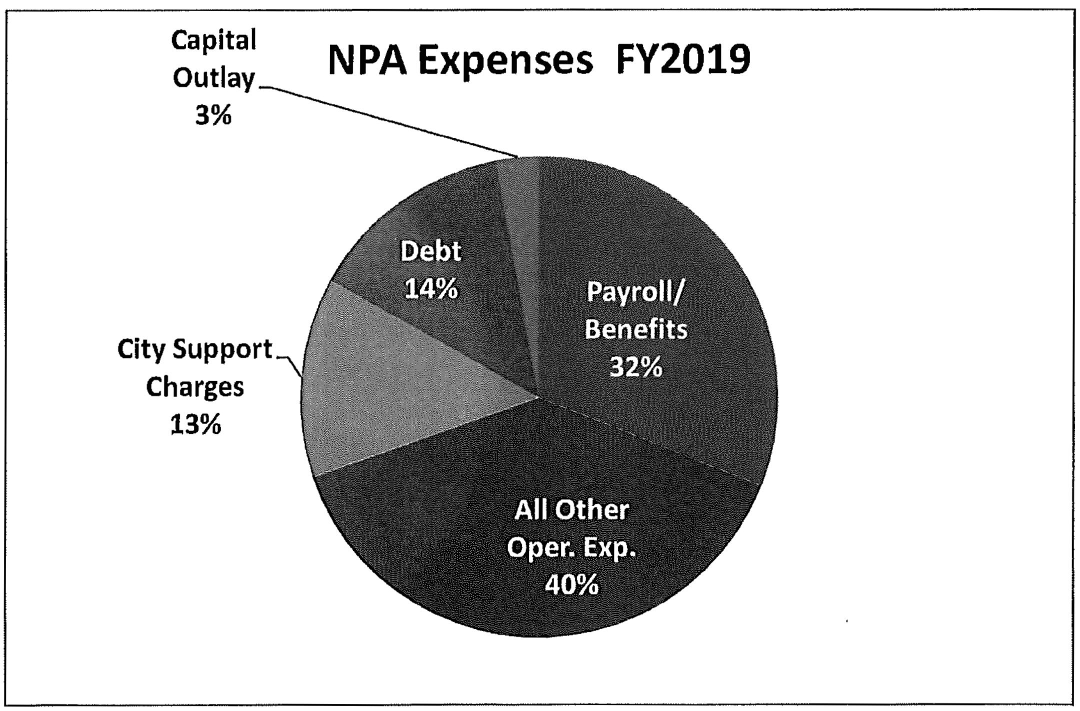
| | | | | |
|---|---|---|---|---|
| **TOTAL OPERATING EXP.** | **4,870,655** | **5.97%** | **-2.13%** | |
| | | | | |
| **CITY ADMINISTERED EXP.** | | | | |
| Personnel/Benefits (city alloc.) | 585,613 | 15.02% | 53.92% | City of Norwalk contractual obligations. Includes settled union contracts |
| Contingency -unsettled negotiation | 0 | 0.00% | 0.00% | |
| Electric | 308,188 | 2.33% | 50.43% | SNEW utility expenses ; 2.0% increase per City proforma |
| Business Exp. | 4,500 | 0.00% | 16.84% | City allocated expenses |
| Sewer (WPCA) | 10,037 | 5.00% | 101.30% | City expense increased 5.0% per WCPA |
| Professional Service | 30,000 | 0.00% | 1205.15% | Engineering, architectural consulting services |
| Legal Service | 5,000 | 0.00% | 236.02% | Contract development |
| **TOTAL CITY ADMINISTERED** | **943,338** | **8.48%** | **57.76%** | |
| **SUB-TOTAL OPERATING EXP.** | **5,813,993** | **6.37%** | **4.29%** | |
| Debt Service Interest | 333,912 | -4.24% | -9.28% | Based on DS schedule provided by City |
| Debt Service Principal | 640,691 | 2.32% | 3.68% | Based on DS schedule provided by City |
| **SUB-TOTAL DEBT SERVICE** | **974,602** | **-0.03%** | **-1.16%** | |
| **capital outlay** | **204,884** | **-31.76%** | **-33.36%** | Parking Capacity planning and building: Multi-meter on street pay stations around the snrr station / Washington village streets, alternative parking strategies, walk bridge, parking access expenses, ambassador road assistance in parking facilities, circulator |
| **TOTAL EXPENSES** | **6,993,480** | **3.75%** | **1.83%** | |

## Rate Change Summary Analysis

FY 2019

| Permit Rates | Current | FY 2019 Budget | Rate Change | Additional ANNUAL Revenue |
|---|---|---|---|---|
| SNRR | $97.00 | $99.00 | $2.00 | $18,120 |
| Maritime Garage | $87.00 | $89.00 | $2.00 | $4,626 |
| Haviland Deck | $70.00 | $75.00 | $5.00 | $27,000 |
| Webster Lot | $60.00 | $65.00 | $5.00 | $36,010 |
| Webster Lot - Reserved | $80.00 | $85.00 | $5.00 | $2,400 |
| East Norwalk Rail Road | $68.00 | $70.00 | $2.00 | $5,496 |
| **Revenue Change from Rate Adjustments** | | | | **$93,652** |


NPA Revenues FY2019
Other
Violations
13%
Monthly
38%
Transient
47%


NPA Expenses FY2019
Capital
Outlay
3%
Debt
14%
Payroll/
Benefits
32%
City Support
Charges
13%
All Other
Oper. Exp.
40%

**MEMORANDUM**

TO: Board of Estimate and Taxation

FROM: Ralph Kolb, Sr. Environmental Engineer, WPCA

CC: Bruce J. Chimento, PE, Director of Public Works
Chris Torre, Superintendent of Operations, DPW

DATE: March 26, 2018

REASON: Norwalk Water Pollution Control Authority
Approved FY18/19 Operating Budget

---

The Norwalk Water Pollution Control Authority (WPCA), an enterprise fund, manages the City's sanitary sewer collection system, pumping stations and wastewater treatment facility in accordance with environmental standards and regulations in the most cost effective and responsible manner.

Enclosed is the WPCA's FY2018-19 budget as approved at the Board meeting on March 19, 2018. The FY2018-19 budget includes a $17 rate increase for a single family residence and an overall blended rate increase of approximately 5% over the previous fiscal year.

The WPCA has contracted with Mark McCormick to provide professional management services including closeout of the OMI, Inc. contract; procurement of new operating agent/company; and other quality assurance/control reviews related to capital and operating projects.

The 20 year Wastewater Treatment System Service Agreement (Service Agreement) with OMI, Inc. expires May 17, 2020. The WPCA is currently engaged in the procurement process that includes preparation of draft Service Agreement and appendices, and preparation of proposal/qualification bid documents.

Some items on the operating budget to point out are as follows:

Revenues:

- Norwalk WPCA to receive $157,831 in Nitrogen Credits
- Includes line item for reimbursement ($421,020) of WPCA support services billed to City and City sewer use fee

Expenditures:

- Includes line item for reimbursement ($522,203) of City support services billed to WPCA
- Professional services increased due to professional consulting services related to procurement preparation of future Service Agreement and contract closeout
- Legal services increased due to ongoing main lift pump litigation and procurement preparation of future Service Agreement

City of Norwalk
WATER POLLUTION CONTROL AUTHORITY
Approved FY 2018-19 Operating Budget Summary

REVENUES (224062)

| ACCOUNT | DESCRIPTION | APPROVED FY 17-18 | PROJECTED ACTUAL FY 17-18 | PROPOSED FY 18-19 |
|---|---|---|---|---|
| | **Sewer Use Charges** | $ 16,104,026 | $ 15,926,510 | $ 16,704,818 |
| 4513 | *Norwalk Customers* [1] | $ 15,544,026 | $ 15,380,779 | $ 16,149,818 |
| 4521 | *Wilton Interlocal Agreement* [2] | $ 505,000 | $ 511,628 | $ 520,000 |
| 4522 | *Other Contract Customers* | $ 55,000 | $ 34,103 | $ 35,000 |
| | **Other Revenues** | $ 1,292,927 | $ 1,245,439 | $ 1,375,251 |
| 452C | *Industrial Pretreatment Surcharge* [3] | $ 220,000 | $ 220,750 | $ 220,000 |
| 452D | *Sewer Connection Fees* | $ 100,000 | $ 127,140 | $ 100,000 |
| 4453 | *Septage Haulers Licenses* | $ 1,500 | $ 1,400 | $ 1,400 |
| 4516 | *Septage Disposal Fees* | $ 325,000 | $ 300,000 | $ 300,000 |
| 4121 | *Nitrogen Credits* [4] | $ 77,712 | $ 90,531 | $ 157,831 |
| 4901 | *Investment Income* [5] | $ 110,000 | $ 47,003 | $ 110,000 |
| 4051 | *Interest on Delinquent Accounts* [6] | $ 65,000 | $ 65,000 | $ 65,000 |
| 489F | *Reimbursement for Indirect Expenses* [7] | $ 393,615 | $ 393,615 | $ 421,020 |
| XXXX | **Transfer from Fund Balance - Replacement Reserve** [8] | $ 850,000 | $ 835,495 | $ 850,000 |
| 4513 | **Allowance for Uncollectibles** [9] | $ (280,000) | $ (277,000) | $ (291,000) |
| 4513 | **Adjustments** | $ (100,000) | $ (100,000) | $ (100,000) |
| | **TOTAL** | $ 17,866,853 | $ 17,630,444 | $ 18,539,069 |

[1] *Rate increase $17 residential; $24 commercial; $0.43/1000 gallons commercial consumption per WPCA Financial Model.*
[2] *Billed on actual metered wastewater flow. Varies based on audited expenditures.*
[3] *Assumes no change in IPP rates although WPCA Financial Model recommends increase to meet future debt service requirements.*
[4] *CTDEEP proposed credit price for FY18-19.*
[5] *Per Comptroller.*
[6] *Per Comptroller.*
[7] *Salaries, benefits and other direct costs for WPCA support services, City Sewer Use Fee, IPP/FOG billing and stormwater O&M.*
[8] *Nets out in replacement reserve on expenditures sheet and is only an administrative exercise.*
[9] *Assumes 98.2% collection rate per Tax Collector's Office. May decrease based upon economic conditions.*

City of Norwalk
WATER POLLUTION CONTROL AUTHORITY
Approved FY 2018-19 Operating Budget Summary

EXPENDITURES (224082)

| ACCOUNT | DESCRIPTION | APPROVED FY 17-18 | PROJECTED ACTUAL FY 17-18 | PROPOSED FY 18-19 |
|---|---|---|---|---|
| | **Personnel/Benefits** | $ 564,958 | $ 509,403 | $ 531,928 |
| 5110 | *Salaries*[1] | $ 361,372 | $ 330,351 | $ 339,826 |
| 5428 | *Benefits* | $ 192,611 | $ 176,077 | $ 181,127 |
| 5120 | *Overtime* | $ 10,000 | $ 2,000 | $ 10,000 |
| 5150 | *Longevity* | $ 975 | $ 975 | $ 975 |
| 5266 | **Operations & Maintenance Fees**[2] | $ 5,674,831 | $ 5,581,247 | $ 5,728,992 |
| 5651 | **Indirect Expenses**[3] | $ 647,266 | $ 847,266 | $ 522,203 |
| 5241 | **Electricity**[4] | $ 1,426,827 | $ 1,426,827 | $ 1,441,095 |
| | **Professional Services** | $ 360,000 | $ 375,000 | $ 560,000 |
| 5298 | *Contract Monitoring* | $ 285,000 | $ 175,000 | $ 360,000 |
| 5298 | *Engineering Consulting* | $ 75,000 | $ 200,000 | $ 200,000 |
| 5252 | **Legal Services**[5] | $ 400,000 | $ 300,000 | $ 400,000 |
| | **Administration** | $ 64,000 | $ 44,000 | $ 54,000 |
| 5286 | *General Office* | $ 12,000 | $ 12,000 | $ 22,000 |
| 5288 | *Billing Costs* | $ 8,000 | $ 8,000 | $ 8,000 |
| 5245 | *Telephone* | $ 24,000 | $ 4,000 | $ 4,000 |
| 5741 | *IT Hardware* | $ 20,000 | $ 20,000 | $ 20,000 |
| 5235 | **Professional Dues/Memberships** | $ 10,000 | $ 10,000 | $ 10,000 |
| 5295 | **Training/Conferences** | $ 6,000 | $ 6,000 | $ 6,000 |
| 5418 | **Property Insurance/Liability Premium Worker's Compensation**[6] | $ 212,121 | $ 212,121 | $ 111,830 |
| 5789 | **Replacement Reserve - Wilton's portion per agreement** | $ - | $ - | $ - |
| 5789 | **Replacement Reserve - Norwalk**[7] | $ 3,228,080 | $ - | $ 3,908,365 |
| 5521 | **Debt Service - Principal** | $ 4,561,154 | $ 4,561,154 | $ 4,597,421 |
| 5522 | **Debt Service - Interest** | $ 713,595 | $ 723,931 | $ 887,234 |
| | TOTAL | $ 17,888,853 | $ 14,396,969 | $ 18,539,069 |

[1] *Includes step and COL increases.*
[2] *Assumes CPI increase of 2.6% and nitrogen credit share of $6,250 as per Amendment #2.*
[3] *Salaries, benefits and other direct costs for City support services including Finance Department (Tax Collector, Tax Assessor, Comptroller, IT, and Management & Budgets). Also includes allocation for DPW management.*
[4] *Assumes 1% increase over previous year.*
[5] *Legal fees are higher due to MLP litigation and O&M Procurement.*
[6] *Per Finance Department.*
[7] *Includes $850K transfer from fund balance (shown on revenue sheet). Replacement reserve funded at $3,058,365. Funds to be used for rate stabilization in future years related to multiple collection system, pump station and WWTP projects included in WPCA Financial Model.*

NORWALK
The Sound of Connecticut

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

**MEMORANDUM**

DATE: March 26, 2018

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

FROM: Robert Barron, Director of Finance RB

RE: Police Department Special Appropriation-Electronic Control Weapons

---

Attached is a request from the Police Department for a special appropriation in the amount of $276,422 for the purchase of electronic control weapons (TASERS and body worn AXON cameras). Of this amount, $196,536 will purchase 179 body worn cameras and $78,886 will purchase 179 tasers and cloud based storage. The items are being offered as a package. The funds will be drawn down from contingency funds.

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

The Police Department has successfully been utilizing body cameras for almost three years. The initial cameras were funded through donations. The hardware will be covered under a five year warranty contract that would pay for upgrades in technology during the contract term.

The Finance Department recommends approval of the Special Appropriation request of $276,422. This request will allow the Police Department to take advantage of 100% reimbursement for the $196,536 body camera portion. The source of funding will be contingency funds.

**ACTION REQUESTED:**

1. RESOLUTION: Approve a special appropriation in the amount of $276,422 to account 013022-5329 (Police Department-Other Operating Supplies) for the purchase of electronic control weapons from contingency funds.

**NORWALK DEPARTMENT OF POLICE SERVICE**
**OFFICE OF THE CHIEF**
1 Monroe Street · Norwalk, Connecticut 06854 · (203) 854-3001 · Fax (203) 854-9215

February 20, 2018

Board of Estimate and Taxation

**Re:** **Request For Special Appropriation**

Dear Board Members:

The police department has been utilizing body cameras for almost three years. The program has proven to be very successful. The initial project was funded through donations. The department also issues Electronic Control Weapons (ECW's) to each officer and has done so for many years. However, most of the units are now long past their life cycle and are in need of replacement.

While planning for the 2018-2019 operating budget, we obtained quotes from Axon International to replace all ECW's along with the purchase of body cameras for each officer. This combined purchase allows us to take advantage of special pricing through Axon. However, I learned that the special state reimbursement grant which would reimburse 100% of the cost of the body cameras and associated equipment, would be reduced to only 50% beginning July 1, 2018. Therefore, it was recommended by the Finance Director and Mayor that we remove the request from the 2018-2019 Operating Budget and instead request a special appropriation during this fiscal year, in order to take advantage of the 100% reimbursement available from the State of Connecticut.

Therefore, the police department is requesting a special appropriation in the amount of $276,422 which would fund the purchase 179 Axon body cameras and 179 TASER X2's and all associated equipment as well as the cloud based storage for year one (1) of the five (5) year contract. (We may be eligible for up to $196,537 in state reimbursement.)

Sincerely yours,

Thomas E. Kulhawik
Chief of Police

TEK:jb

# February 2018 Financial Commentary

**Balance Sheet**
Cash is lower than the prior year by $17k offset by higher Accounts Payable of $11k, bank loan of $30k and unpaid Bond principal of $79k. This leaves us at a net deficit cash position of $103k.

**February Month vs Prior Year Month**
Golf Revenue is lower than the prior year month by $4k mostly due to green fees.

Personnel and employee benefits expenses are $2k higher compared to prior year month driven by only partial health insurance expense booked in prior year.

Administrative expenses are up nearly $2k over prior year month.

Park Maintenance is $3k lower than prior year month driven by heating fuel.

Cart Expenses are $4k lower due to additional bill due on previous cart lease in February 2017.

Operating Income is $7k lower than the prior year month attributable to unfavorable revenue of $10k and favorable expenses of $3k.

**February YTD vs Prior YTD**
Total Revenue is higher by $71k year over year for the eight month period.

Personnel and employee benefits expenses are higher by $21k over the prior year. Management salaries decreased $2k, Operations salaries increased $7k, and Course salaries increased $10k. Workers Compensation is also up $2k.

Administrative expenses are $29k higher than the prior year driven by bad debt, advertising, legal and insurance expenses.

Park Maintenance is lower by $7k compared to the prior ytd primarily due to water expense.

Cart expenses are higher by 29k due to the current costs of the new cart and GolfBoard fleet offset by lower maintenance needed.

Operating Income is higher than the prior year by $2k due to favorable revenue of $71k offset by unfavorable expenses of $70k.

**Budget Comparison YTD**
The YTD Revenue is above budget by $17k driven mostly by green fees.

Personnel and employee benefits expenses are flat compared to budget.

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

Sales & Operations are under budget by $2k.

Park Maintenance is under budget by $5k due mostly to underspending on grounds maintenance.

Cart Expenses are $24k over budget.

Operating Income is $18k lower than the budget for the eight month period. Favorable revenue of $17k and unfavorable expenses of $34k.

## OAK HILLS SALES ANALYSIS FEBRUARY 2018 CALENDAR

| Description | Feb-18 | Feb-17 | Inc/(Dec) | YTD 2018 | YTD 2017 | Inc/(Dec) |
|---|---|---|---|---|---|---|
| Revenue Rounds | 293 | 338 | -13.3% | 422 | 550 | -23.3% |
| Barter Rounds | 19 | 13 | 46.2% | 33 | 13 | 153.8% |
| Sub Total | 312 | 351 | -11.1% | 455 | 563 | -19.2% |
| Comp Rounds | 0 | 0 | 0.0% | 0 | 0 | #DIV/0! |
| Total All Rounds | 312 | 351 | -11.1% | 455 | 563 | -19.2% |
| | | | | | | |
| Total Carts | 0 | 0 | 0.0% | 14 | 0 | #DIV/0! |
| Total Boards | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| Total Golf ID Cards | 69 | 59 | 16.9% | 165 | 849 | -80.6% |
| Total Gift Cards | 7 | 8 | -12.5% | 8 | 16 | -50.0% |
| | | | | | | |
| Total $ Revenue Rounds | $3,656 | $7,500 | -51.3% | $5,080 | $12,115 | -58.1% |
| Total Carts $ | $0 | $0 | 0.0% | $0 | $0 | #DIV/0! |
| Total Board $ | $0 | $0 | 0.0% | $0 | $0 | 0.0% |
| Total Golf ID Cards $ | $5,360 | $4,785 | 12.0% | $12,605 | $59,345 | -78.8% |
| Total Gift Cards $ | $618 | $975 | -36.6% | $668 | $1,764 | -62.1% |
| Rain Chks/Gift Cards Redeemed | -$61 | -$85 | -28.2% | -$171 | -$145 | 17.9% |
| | **$9,573** | **$13,175** | **-27.3%** | **$18,182** | **$73,079** | **-75.1%** |
| | | | | | | |
| $ Revenue/Revenue Round | **$12.48** | **$22.19** | -43.8% | **$12.04** | **$22.03** | -45.3% |
| Carts/Revenue Round | **0.0%** | **0.0%** | 0.0% | **3.3%** | **0.0%** | 0.0% |
| Cart $/Revenue Round | **$0.00** | **$0.00** | 0.0% | **$0.00** | **$0.00** | 0.0% |
| Cart $/Cart Round | **$0.00** | **$0.00** | 0.0% | **$0.00** | **$0.00** | 0.0% |
| Board $/Board Round | **$0.00** | **$0.00** | 0.0% | **$0.00** | **$0.00** | 0.0% |
| ID Card $/Card | **$77.68** | **$81.10** | -4.2% | **$76.39** | **$69.90** | 9.3% |
| | | | | | | |
| Resident Adult 18 Rounds | 78 | 101 | -22.8% | 147 | 251 | -41.4% |
| Resident Senior 18 Rounds | 95 | 57 | 66.7% | 124 | 98 | 26.5% |
| Junior/Golf Team 18 Rounds | 3 | 12 | -75.0% | 5 | 12 | -58.3% |
| Golf League 18 Rounds | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| Empl 18 Rounds | 2 | 1 | 100.0% | 4 | 1 | 300.0% |
| Non Resident 18 Rounds | 115 | 100 | 15.0% | 136 | 121 | 12.4% |
| Total 9 Hole Rounds | 0 | 67 | -100.0% | 6 | 67 | -91.0% |
| | | | | | | |
| Resident Adult 18 Rounds $ | $973 | $2,069 | -53.0% | $1,781 | $5,584 | -68.1% |
| Resident Senior 18 Rounds $ | $820 | $895 | -8.4% | $1,026 | $1,382 | -25.8% |
| Junior/Golf Team 18 Rounds $ | $42 | $195 | -78.5% | $78 | $195 | -60.0% |
| Empl 18 Rounds $ | $14 | $5 | 180.0% | $28 | $5 | 460.0% |
| Non Resident 18 Rounds $ | $1,807 | $2,953 | -38.8% | $2,083 | $3,566 | -41.6% |
| Total 9 Hole Rounds $ | $0 | $1,383 | -100.0% | $84 | $1,383 | -93.9% |
| | | | | | | |
| SR NONRES DISC | 6 | 9 | -33.3% | 18 | 93 | -80.6% |
| NONRES DISCOUNT | 8 | 11 | -27.3% | 18 | 79 | -77.2% |
| FAMILY REG | 0 | 0 | 0.0% | 1 | 12 | -91.7% |
| CITY/OWNER REG | 1 | 0 | 0.0% | 2 | 15 | -86.7% |
| Total | 15 | 20 | -25.0% | 39 | 199 | -80.4% |
| | | | | | | |
| GolfNow Rounds | 22 | 0 | 0.0% | 22 | 0 | 0.0% |
| GolfNow Dollars | $352 | $0 | 0.0% | $352 | $0 | 0.0% |
| Dollars/Round | $16.00 | $0.00 | 0.0% | $16.00 | $0.00 | 0.0% |

## OAK HILLS SALES ANALYSIS FEBRUARY 2018

| Description | Feb-18 | Feb-17 | Inc/(Dec) | YTD FY18 | YTD FY17 | Inc/(Dec) |
|---|---|---|---|---|---|---|
| Revenue Rounds | 293 | 338 | -13.3% | 21,553 | 20,748 | 3.9% |
| Barter Rounds | 19 | 13 | 46.2% | 1,497 | 1,376 | 8.8% |
| Sub Total | 312 | 351 | -11.1% | 23,050 | 22,124 | 4.2% |
| Comp Rounds | 0 | 0 | 0.0% | 479 | 422 | 13.5% |
| Total All Rounds | 312 | 351 | -11.1% | 23,529 | 22,546 | 4.4% |
| | | | | | | |
| Total Carts | 0 | 0 | 0.0% | 13,720 | 12,549 | 9.3% |
| Total Boards | 0 | 0 | 0.0% | 547 | 121 | 352.1% |
| Total Golf ID Cards | 69 | 59 | 16.9% | 660 | 960 | -31.3% |
| Total Gift Cards | 7 | 8 | -12.5% | 258 | 248 | 4.0% |
| | | | | | | |
| Total $ Revenue Rounds | $3,656 | $7,500 | -51.3% | $624,235 | $586,055 | 6.5% |
| Total Carts $ | $0 | $0 | 0.0% | $209,708 | $188,695 | 11.1% |
| Total Board $ | $0 | $0 | 0.0% | $10,538 | $2,395 | 340.0% |
| Total Golf ID Cards $ | $5,360 | $4,785 | 12.0% | $49,405 | $67,880 | -27.2% |
| Total Gift Cards $ | $618 | $975 | -36.6% | $19,405 | $18,536 | 4.7% |
| Rain Chks/Gift Cards Redeemed | -$61 | -$85 | -28.2% | -$15,111 | -$12,775 | 18.3% |
| | **$9,573** | **$13,175** | **-27.3%** | **$898,180** | **$850,786** | **5.6%** |
| | | | | | | |
| $ Revenue/Revenue Round | **$12.48** | **$22.19** | -43.8% | **$28.96** | **$28.25** | 2.5% |
| Carts/Revenue Round | **0.0%** | **0.0%** | 0.0% | **63.7%** | **60.5%** | 5.2% |
| Cart $/Revenue Round | **$0.00** | **$0.00** | 0.0% | **$9.73** | **$9.09** | 7.0% |
| Cart $/Cart Round | **$0.00** | **$0.00** | 0.0% | **$15.28** | **$15.04** | 1.7% |
| Board $/Board Round | **$0.00** | **$0.00** | 0.0% | **$19.26** | **$0.00** | 0.0% |
| ID Card $/Card | **$77.68** | **$81.10** | -4.2% | **$74.86** | **$70.71** | 5.9% |
| | | | | | | |
| Resident Adult 18 Rounds | 78 | 101 | -22.8% | 5,370 | 5,378 | -0.1% |
| Resident Senior 18 Rounds | 95 | 57 | 66.7% | 4,761 | 4,272 | 11.4% |
| Junior/Golf Team 18 Rounds | 3 | 12 | -75.0% | 626 | 533 | 17.4% |
| Golf League 18 Rounds | 0 | 0 | 0.0% | 132 | 0 | 0.0% |
| Employee 18 Rounds | 2 | 1 | 100.0% | 365 | 308 | 18.5% |
| Non Resident 18 Rounds | 115 | 100 | 15.0% | 7,497 | 7,761 | -3.4% |
| Total 9 Hole Rounds | 0 | 67 | -100.0% | 1,994 | 2,470 | -19.3% |
| | | | | | | |
| Resident Adult 18 Rounds $ | $973 | $2,069 | -53.0% | $149,323 | $141,729 | 5.4% |
| Resident Senior 18 Rounds $ | $820 | $895 | -8.4% | $106,964 | $90,457 | 18.2% |
| Junior/Golf Team 18 Rounds $ | $42 | $195 | -78.5% | $11,218 | $10,011 | 12.1% |
| Golf League 18 Rounds | $0 | $0 | 0.0% | $2,622 | $0 | 0.0% |
| Employee 18 Rounds $ | $14 | $5 | 180.0% | $3,133 | $2,000 | 56.7% |
| Non Resident 18 Rounds $ | $1,807 | $2,953 | -38.8% | $262,569 | $289,498 | -9.3% |
| Total 9 Hole Rounds $ | $0 | $1,383 | -100.0% | $44,768 | $52,360 | -14.5% |
| | | | | | | |
| SR NONRES DISC | 6 | 9 | -33.3% | 68 | 94 | -27.7% |
| NONRES DISCOUNT | 8 | 11 | -27.3% | 71 | 79 | -10.1% |
| FAMILY REG | 0 | 0 | 0.0% | 4 | 14 | -71.4% |
| CITY/OWNER REG | 1 | 0 | 0.0% | 7 | 17 | -58.8% |
| Total | 15 | 20 | -25.0% | 150 | 204 | -26.5% |
| | | | | | | |
| GolfNow Rounds | 22 | 0 | 0.0% | 1220 | 511 | 138.7% |
| GolfNow Dollars | $352 | $0 | 0.0% | $36,210 | $26,502 | 36.6% |
| Dollars/Round | $16.00 | $0.00 | 0.0% | $29.68 | $51.86 | -42.8% |

# OAK HILLS PARK AUTHORITY
## Balance Sheet FY18
### As of February 28, 2018

| | Total | | | |
|---|---|---|---|---|
| | As of Feb 28, 2018 | As of Feb 28, 2017 (PY) | Change | % Change |
| **ASSETS** | | | | |
| **Current Assets** | | | | |
| **Bank Accounts** | | | | |
| **1000 Cash** | | | | |
| **1021 NBT Money Market** | 20,147.06 | 27,231.17 | -7,084.11 | -26.01% |
| **1022 NBT Payment Account** | -1,710.98 | -24,648.73 | 22,937.75 | 93.06% |
| **1023 NBT Rent Escrow Sec Apt Right** | 1,351.00 | 1,351.00 | 0.00 | 0.00% |
| **1050 Petty** | 1,400.00 | 400.00 | 1,000.00 | 250.00% |
| **Total 1000 Cash** | **$ 21,187.08** | **$ 4,333.44** | **$ 16,853.64** | **388.92%** |
| **Total Bank Accounts** | **$ 21,187.08** | **$ 4,333.44** | **$ 16,853.64** | **388.92%** |
| **Accounts Receivable** | | | | |
| **1201 Accounts Receivable** | 28,650.00 | 2,500.00 | 26,150.00 | 1046.00% |
| **Total Accounts Receivable** | **$ 28,650.00** | **$ 2,500.00** | **$ 26,150.00** | **1046.00%** |
| **Other Current Assets** | | | | |
| **1100 Inventory** | 38,270.29 | 39,807.12 | -1,536.83 | -3.86% |
| **1200 Receivables** | | | | |
| **1205 Rents Receivable** | 0.00 | 6,000.00 | -6,000.00 | -100.00% |
| **Total 1200 Receivables** | **$ 0.00** | **$ 6,000.00** | **-$ 6,000.00** | **-100.00%** |
| **1203 Allowance for Bad Debts** | -15,000.00 | 0.00 | -15,000.00 | -100.00% |
| **1300 Prepaid Expenses** | 6,921.40 | 24,578.41 | -17,657.01 | -71.84% |
| **Total Other Current Assets** | **$ 30,191.69** | **$ 70,385.53** | **-$ 40,193.84** | **-57.11%** |
| **Total Current Assets** | **$ 80,028.77** | **$ 77,218.97** | **$ 2,809.80** | **3.64%** |
| **Fixed Assets** | | | | |
| **1500 Fixed Assets** | | | | |
| **1505 Machinery and Equipment** | 913,442.02 | 1,018,735.83 | -105,293.81 | -10.34% |
| **1510 Accumulated Depreciation/Amort.** | -3,148,959.68 | -3,033,738.88 | -115,220.80 | -3.80% |
| **1561 Park Improvements** | 1,735,612.87 | 1,721,835.42 | 13,777.45 | 0.80% |
| **1562 Restaurant** | 2,277,134.66 | 2,277,134.66 | 0.00 | 0.00% |
| **1570 Capital Projects in Progress** | 71,706.14 | 0.00 | 71,706.14 | 100.00% |
| **Total 1500 Fixed Assets** | **$ 1,848,936.01** | **$ 1,983,967.03** | **-$135,031.02** | **-6.81%** |
| **Total Fixed Assets** | **$ 1,848,936.01** | **$ 1,983,967.03** | **-$135,031.02** | **-6.81%** |
| **TOTAL ASSETS** | **$ 1,928,964.78** | **$ 2,061,186.00** | **-$132,221.22** | **-6.41%** |
| **LIABILITIES AND EQUITY** | | | | |
| **Liabilities** | | | | |
| **Current Liabilities** | | | | |
| **Accounts Payable** | | | | |
| **2000 *Accounts Payable** | 20,277.76 | 9,042.94 | 11,234.82 | 124.24% |
| **Total Accounts Payable** | **$ 20,277.76** | **$ 9,042.94** | **$ 11,234.82** | **124.24%** |
| **Other Current Liabilities** | | | | |

| | | | | |
|---|---|---|---|---|
| 2010 Accounts Payable - Payroll | 17,823.54 | 0.00 | 17,823.54 | 100.00% |
| 2050 Accounts Payable-Tennis Revenue | 0.00 | 565.00 | -565.00 | -100.00% |
| 2051 Accounts Payable - OHMGA Revenue | 560.00 | 0.00 | 560.00 | 100.00% |
| 2100 Accrued Payroll | 8,714.72 | 8,097.24 | 617.48 | 7.63% |
| 2104 Accrued retirement contribution | 1,286.82 | 694.90 | 591.92 | 85.18% |
| 2105 Accrued Vacation Pay | 26,705.87 | 29,080.69 | -2,374.82 | -8.17% |
| 2106 Accrued Sick Leave Pay | 27,878.03 | 28,044.08 | -166.05 | -0.59% |
| 2200 Accrued Expenses | 26,018.93 | 22,025.65 | 3,993.28 | 18.13% |
| 2210 Security Deposit-Entrance House | | | | |
| 2212 Security Dep - Apt 2 Right | 1,350.00 | 1,350.00 | 0.00 | 0.00% |
| **Total 2210 Security Deposit-Entrance House** | **$ 1,350.00** | **$ 1,350.00** | **$ 0.00** | **0.00%** |
| 2230 NBT Credit Line | 65,000.00 | 35,000.00 | 30,000.00 | 85.71% |
| 2250 Deferred Revenue | 0.00 | 10,595.37 | -10,595.37 | -100.00% |
| 2251 Tournament Deposits | 0.00 | 1,800.00 | -1,800.00 | -100.00% |
| 2254 Other Deferred | 21,695.37 | 0.00 | 21,695.37 | 100.00% |
| **Total 2250 Deferred Revenue** | **$ 21,695.37** | **$ 12,395.37** | **$ 9,300.00** | **75.03%** |
| 2400 Cart Sales Tax Due | -3.72 | 0.00 | -3.72 | -100.00% |
| 2500 Interest due City of Norwalk | | | | |
| 2501 Bond Due to City of Norwalk | 26,232.99 | 29,022.95 | -2,789.96 | -9.61% |
| 2503 150k Capital Debt | 745.99 | 1,055.44 | -309.45 | -29.32% |
| 2504 150k Operating Debt | 994.64 | 1,548.08 | -553.44 | -35.75% |
| **Total 2500 Interest due City of Norwalk** | **$ 27,973.62** | **$ 31,626.47** | **-$ 3,652.85** | **-11.55%** |
| **Total Other Current Liabilities** | **$ 225,003.18** | **$ 168,879.40** | **$ 56,123.78** | **33.23%** |
| **Total Current Liabilities** | **$ 245,280.94** | **$ 177,922.34** | **$ 67,358.60** | **37.86%** |
| Long-Term Liabilities | | | | |
| 2701 Consolidated City Debt | 2,034,195.80 | 2,034,195.80 | 0.00 | 0.00% |
| 2730 Capital Debt (150k) | 78,523.93 | 93,361.74 | -14,837.81 | -15.89% |
| 2731 Operating Expense Debt (150k) | 78,526.47 | 93,364.28 | -14,837.81 | -15.89% |
| 2763 Wells Fargo Toro Utility | 0.00 | 23,300.83 | -23,300.83 | -100.00% |
| 2764 NBT Truck Loan | 12,619.70 | 18,178.99 | -5,559.29 | -30.58% |
| 2765 Deere Credit Inc. Progator Sprayer | 16,374.57 | 25,104.25 | -8,729.68 | -34.77% |
| 2766 Wells Fargo Eq Bandit Chipper | 10,302.12 | 13,679.49 | -3,377.37 | -24.69% |
| 2767 Deere Credit, Inc. Sweeper Vac | 15,090.12 | 18,797.50 | -3,707.38 | -19.72% |
| 2768 Deere Credit Inc. Greens Roller | 11,546.62 | 14,290.09 | -2,743.47 | -19.20% |
| 2769 Deere Credit, Inc. Gator | 902.15 | 2,629.40 | -1,727.25 | -65.69% |
| 2770 Deere Credit Inc. Hybrid Mower | 15,043.51 | 22,794.16 | -7,750.65 | -34.00% |
| 2771 Yard Card-Skid Mount | 2,177.13 | 3,574.11 | -1,396.98 | -39.09% |
| 2772 Wells Fargo 2017 Aera-Vator | 4,312.68 | 0.00 | 4,312.68 | 100.00% |
| 2773 DLL Finance Club Car CA550G Utility Cart | 7,740.50 | 0.00 | 7,740.50 | 100.00% |
| 2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster | 64,722.35 | 0.00 | 64,722.35 | 100.00% |
| **Total Long-Term Liabilities** | **$ 2,352,077.65** | **$ 2,363,270.64** | **-$ 11,192.99** | **-0.47%** |
| **Total Liabilities** | **$ 2,597,358.59** | **$ 2,541,192.98** | **$ 56,165.61** | **2.21%** |
| Equity | | | | |
| 3000 Fund Balance | | | | |
| 3010 Fund Balance - Beginning | -42,873.28 | -42,873.28 | 0.00 | 0.00% |
| **Total 3000 Fund Balance** | **-$ 42,873.28** | **-$ 42,873.28** | **$ 0.00** | **0.00%** |
| 3500 Reserves | | | | |

| | | | | |
|---|---|---|---|---|
| **3550 Reserve for Contingencies** | 405,368.10 | 405,368.10 | 0.00 | 0.00% |
| **Total 3500 Reserves** | **$ 405,368.10** | **$ 405,368.10** | **$ 0.00** | **0.00%** |
| **3900 Retained Earnings** | -832,320.44 | -627,977.01 | -204,343.43 | -32.54% |
| **Net Income** | -198,568.19 | -214,524.79 | 15,956.60 | 7.44% |
| **Total Equity** | **-$ 668,393.81** | **-$ 480,006.98** | **-$188,386.83** | **-39.25%** |
| **TOTAL LIABILITIES AND EQUITY** | **$ 1,928,964.78** | **$ 2,061,186.00** | **-$132,221.22** | **-6.41%** |

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

| | Total | | | |
|---|---|---|---|---|
| | Feb 2018 | Feb 2017 (PY) | Change | % Change |
| Income | | | | |
| 4000 REVENUES | | | | |
| 4001 Golf Revenue | | | | |
| 4010 Golf Fees | 4,011.00 | 7,479.98 | -3,468.98 | -46.38% |
| 4020 I.D. Cards | 5,250.00 | 5,210.00 | 40.00 | 0.77% |
| 4030 Tournament Fees | 0.00 | 0.00 | 0.00 | 0.00% |
| 4050 Cart Revenue | 0.00 | -1.00 | 1.00 | 100.00% |
| 4055 GolfBoard Revenue | 0.00 | 0.00 | 0.00 | 0.00% |
| 4060 Golf Revenue - Gift Certif. | 618.00 | 975.00 | -357.00 | -36.62% |
| 4070 Gift & Rain Checks Redeemed | -61.00 | -85.00 | 24.00 | 28.24% |
| Total 4001 Golf Revenue | $ 9,818.00 | $ 13,578.98 | -$ 3,760.98 | -27.70% |
| 4200 Rental Income | 1,350.00 | 1,350.00 | 0.00 | 0.00% |
| 4300 Investment Income | 1.64 | 3.24 | -1.60 | -49.38% |
| 4600 Restaurant Income | 0.00 | 6,000.00 | -6,000.00 | -100.00% |
| 4700 Advertising Revenue | 0.00 | 0.00 | 0.00 | 0.00% |
| Total 4000 REVENUES | $ 11,169.64 | $ 20,932.22 | -$ 9,762.58 | -46.64% |
| Total Income | $ 11,169.64 | $ 20,932.22 | -$ 9,762.58 | -46.64% |
| Gross Profit | $ 11,169.64 | $ 20,932.22 | -$ 9,762.58 | -46.64% |
| Expenses | | | | |
| 5000 PERSONNEL EXPENSE | | | | |
| 5010 Management Salary | 11,105.78 | 11,381.46 | -275.68 | -2.42% |
| 5030 Operations | 1,315.02 | 2,003.64 | -688.62 | -34.37% |
| 5040 Operations O/T | 0.00 | 0.00 | 0.00 | 0.00% |
| 5050 Course Personnel | 23,697.41 | 22,460.04 | 1,237.37 | 5.51% |
| 5060 Course Personnel O/T | 0.00 | 0.00 | 0.00 | 0.00 |
| 5070 Seasonal Personnel | 0.00 | 0.00 | 0.00 | 0.00 |
| 5080 Seasonal Personnel O/T | 0.00 | 0.00 | 0.00 | 0.00 |
| Total 5000 PERSONNEL EXPENSE | $ 36,118.21 | $ 35,845.14 | $ 273.07 | 0.76% |
| 5200 EMPLOYEE BENEFITS | | | | |
| 5210 Payroll Taxes | 2,763.00 | 2,718.14 | 44.86 | 1.65% |
| 5230 State Unemployment | 1,556.30 | 1,699.02 | -142.72 | -8.40% |
| 5250 Health Insurance | 4,212.39 | 2,339.76 | 1,872.63 | 80.04% |
| 5260 Workmans Compensation | 769.19 | 923.92 | -154.73 | -16.75% |
| 5270 Retirement Plans | 534.33 | 340.68 | 193.65 | 56.84% |
| Total 5200 EMPLOYEE BENEFITS | $ 9,835.21 | $ 8,021.52 | $ 1,813.69 | 22.61% |
| 5400 ADMINISTRATIVE EXPENSES | | | | |
| 5420 Telephone | 538.04 | 592.49 | -54.45 | -9.19% |
| 5430 Professional Fees | 4,000.00 | 2,375.00 | 1,625.00 | 68.42% |
| 5436 Advertising | 682.64 | 1,200.00 | -517.36 | -43.11% |
| 5440 Office Expense | 985.31 | 704.39 | 280.92 | 39.88% |

| | | | | |
|---|---|---|---|---|
| 5441 Bank Charges | 15.65 | 27.50 | -11.85 | -43.09% |
| 5442 Credit Card Fees | 248.58 | 1,108.80 | -860.22 | -77.58% |
| 5450 Training and Dues | 125.00 | 150.00 | -25.00 | -16.67% |
| 5461 Authority Secretarial Services | 360.00 | 250.00 | 110.00 | 44.00% |
| 5469 Other Outside Services | 201.20 | 138.40 | 62.80 | 45.38% |
| 5470 Other Administrative | 431.25 | 0.00 | 431.25 | 100.00% |
| 5480 Utilities | 1,808.27 | 1,546.87 | 261.40 | 16.90% |
| 5500 Liability Insurance | 3,915.47 | 3,832.00 | 83.47 | 2.18% |
| 5520 Interest Expense | 609.03 | 284.88 | 324.15 | 113.78% |
| **Total 5400 ADMINISTRATIVE EXPENSES** | **$ 13,920.44** | **$ 12,210.33** | **$ 1,710.11** | **14.01%** |
| 5700 PARK MAINTENANCE | | | | |
| 5710 Water | 825.00 | 668.49 | 156.51 | 23.41% |
| 5720 Heating Fuel | 1,413.84 | 1,493.29 | -79.45 | -5.32% |
| 5730 Grounds Maintenance | 0.00 | 74.84 | -74.84 | -100.00% |
| 5740 Tree Maintenance | 0.00 | -700.00 | 700.00 | 100.00% |
| 5760 Irrigation Maintenance | 198.00 | 198.00 | 0.00 | 0.00% |
| 5770 Consumable Tools | 167.08 | 639.37 | -472.29 | -73.87% |
| 5780 Tee and Green Supplies | 496.95 | 0.00 | 496.95 | 100.00% |
| 5795 Janitorial Supplies | 3.55 | 33.71 | -30.16 | -89.47% |
| 5800 Equipment Maintenance | 887.40 | 903.69 | -16.29 | -1.80% |
| 5820 Building Maintenance | 723.76 | 1,223.10 | -499.34 | -40.83% |
| 5860 Gasoline/Diesel Fuel | 0.00 | 2,693.41 | -2,693.41 | -100.00% |
| **Total 5700 PARK MAINTENANCE** | **$ 4,715.58** | **$ 7,227.90** | **-$ 2,512.32** | **-34.76%** |
| 6000 CART EXPENSE | | | | |
| 6010 Cart Lease Expense | 0.00 | 3,189.59 | -3,189.59 | -100.00% |
| 6020 Electricity | 400.89 | 414.70 | -13.81 | -3.33% |
| 6030 Maintenance | 0.00 | 1,213.39 | -1,213.39 | -100.00% |
| 6050 Cart Insurance | 400.00 | 400.00 | 0.00 | 0.00% |
| **Total 6000 CART EXPENSE** | **$ 800.89** | **$ 5,217.68** | **-$ 4,416.79** | **-84.65%** |
| **Total Expenses** | **$ 65,390.33** | **$ 68,522.57** | **-$ 3,132.24** | **-4.57%** |
| **Net Operating Income** | **-$ 54,220.69** | **-$ 47,590.35** | **-$ 6,630.34** | **-13.93%** |
| Other Expenses | | | | |
| 8000 Depreciation/Amortization | 19,694.55 | 17,957.30 | 1,737.25 | 9.67% |
| 8001 Capital projects | | | | |
| 8100 Capital Projects - Cash | 3,919.10 | 0.00 | 3,919.10 | 100.00% |
| **Total 8001 Capital projects** | **$ 3,919.10** | **$ 0.00** | **$ 3,919.10** | **100.00%** |
| 8002 Bond to City | 4,372.16 | 4,762.29 | -390.13 | -8.19% |
| 8004 Capital Debt to City | 124.33 | 174.65 | -50.32 | -28.81% |
| 8005 Operating Debt to City | 124.33 | 193.51 | -69.18 | -35.75% |
| **Total Other Expenses** | **$ 28,234.47** | **$ 23,087.75** | **$ 5,146.72** | **22.29%** |
| **Net Other Income** | **-$ 28,234.47** | **-$ 23,087.75** | **-$ 5,146.72** | **-22.29%** |
| **Net Income** | **-$ 82,455.16** | **-$ 70,678.10** | **-$ 11,777.06** | **-16.66%** |

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

| | Total | | | |
|---|---|---|---|---|
| | Jul 2017 - Feb 2018 | Jul 2016 - Feb 2017 (PY) | Change | % Change |
| Income | | | | |
| 4000 REVENUES | | | | |
| 4001 Golf Revenue | | | | |
| 4010 Golf Fees | 616,583.10 | 532,345.09 | 84,238.01 | 15.82% |
| 4020 I.D. Cards | 49,390.00 | 68,225.00 | -18,835.00 | -27.61% |
| 4030 Tournament Fees | 39,300.00 | 47,409.00 | -8,109.00 | -17.10% |
| 4050 Cart Revenue | 197,187.00 | 181,651.00 | 15,536.00 | 8.55% |
| 4055 GolfBoard Revenue | 9,832.00 | 0.00 | 9,832.00 | 100.00% |
| 4060 Golf Revenue - Gift Certif. | 19,225.00 | 18,336.00 | 889.00 | 4.85% |
| 4070 Gift & Rain Checks Redeemed | -14,931.00 | -12,757.00 | -2,174.00 | -17.04% |
| Total 4001 Golf Revenue | $ 916,586.10 | $ 835,209.09 | $ 81,377.01 | 9.74% |
| 4100 Tennis Revenue | 30,088.00 | 27,000.00 | 3,088.00 | 11.44% |
| 4200 Rental Income | 10,800.00 | 10,800.00 | 0.00 | 0.00% |
| 4300 Investment Income | 144.47 | 233.64 | -89.17 | -38.17% |
| 4400 Misc. Income | 121.12 | 4,304.69 | -4,183.57 | -97.19% |
| 4600 Restaurant Income | 39,000.00 | 48,000.00 | -9,000.00 | -18.75% |
| 4700 Advertising Revenue | 200.00 | 0.00 | 200.00 | 100.00% |
| Total 4000 REVENUES | $ 996,939.69 | $ 925,547.42 | $ 71,392.27 | 7.71% |
| Total Income | $ 996,939.69 | $ 925,547.42 | $ 71,392.27 | 7.71% |
| Gross Profit | $ 996,939.69 | $ 925,547.42 | $ 71,392.27 | 7.71% |
| Expenses | | | | |
| 5000 PERSONNEL EXPENSE | | | | |
| 5010 Management Salary | 99,303.23 | 100,914.57 | -1,611.34 | -1.60% |
| 5030 Operations | 101,407.90 | 93,185.05 | 8,222.85 | 8.82% |
| 5040 Operations O/T | 443.28 | 1,735.64 | -1,292.36 | -74.46% |
| 5050 Course Personnel | 204,765.38 | 202,943.82 | 1,821.56 | 0.90% |
| 5060 Course Personnel O/T | 629.41 | 1,074.19 | -444.78 | -41.41% |
| 5070 Seasonal Personnel | 84,002.17 | 74,742.85 | 9,259.32 | 12.39% |
| 5080 Seasonal Personnel O/T | 855.93 | 1,049.92 | -193.99 | -18.48% |
| Total 5000 PERSONNEL EXPENSE | $ 491,407.30 | $ 475,646.04 | $ 15,761.26 | 3.31% |
| 5200 EMPLOYEE BENEFITS | | | | |
| 5210 Payroll Taxes | 37,816.24 | 36,535.59 | 1,280.65 | 3.51% |
| 5230 State Unemployment | 13,907.43 | 14,683.90 | -776.47 | -5.29% |
| 5250 Health Insurance | 33,699.12 | 32,915.36 | 783.76 | 2.38% |
| 5260 Workmans Compensation | 9,668.71 | 7,391.36 | 2,277.35 | 30.81% |
| 5270 Retirement Plans | 4,959.18 | 3,291.30 | 1,667.88 | 50.68% |
| Total 5200 EMPLOYEE BENEFITS | $ 100,050.68 | $ 94,817.51 | $ 5,233.17 | 5.52% |
| 5400 ADMINISTRATIVE EXPENSES | | | | |
| 5420 Telephone | 4,269.43 | 4,201.08 | 68.35 | 1.63% |

| | | | | |
|---|---|---|---|---|
| 5430 Professional Fees | 24,390.14 | 19,000.00 | 5,390.14 | 28.37% |
| 5436 Advertising | 10,720.06 | 8,095.01 | 2,625.05 | 32.43% |
| 5440 Office Expense | 7,677.79 | 11,511.66 | -3,833.87 | -33.30% |
| 5441 Bank Charges | 207.50 | 344.45 | -136.95 | -39.76% |
| 5442 Credit Card Fees | 21,391.57 | 19,435.32 | 1,956.25 | 10.07% |
| 5445 Postage | 59.84 | 52.50 | 7.34 | 13.98% |
| 5450 Training and Dues | 2,910.00 | 2,427.45 | 482.55 | 19.88% |
| 5461 Authority Secretarial Services | 1,990.00 | 1,810.00 | 180.00 | 9.94% |
| 5469 Other Outside Services | 2,913.59 | 2,155.06 | 758.53 | 35.20% |
| 5470 Other Administrative | 3,737.98 | 1,283.09 | 2,454.89 | 191.33% |
| 5471 Charitable Contributions | 100.00 | 0.00 | 100.00 | 100.00% |
| 5480 Utilities | 24,682.19 | 24,186.24 | 495.95 | 2.05% |
| 5490 Water | 0.00 | 682.88 | -682.88 | -100.00% |
| 5499 Bad Debt Expense | 15,000.00 | 0.00 | 15,000.00 | 100.00% |
| 5500 Liability Insurance | 31,446.36 | 29,214.00 | 2,232.36 | 7.64% |
| 5520 Interest Expense | 4,682.12 | 3,259.89 | 1,422.23 | 43.63% |
| Total 5400 ADMINISTRATIVE EXPENSES | $ 156,178.57 | $ 127,658.63 | $ 28,519.94 | 22.34% |
| 5600 SALES AND OPERATIONS | | | | |
| 5620 Pro Shop Maintenance | 0.00 | 0.00 | 0.00 | 0.00% |
| 5640 Golf Pro Supplies | 130.58 | 0.00 | 130.58 | 100.00% |
| Total 5600 SALES AND OPERATIONS | $ 130.58 | $ 0.00 | $ 130.58 | |
| 5700 PARK MAINTENANCE | | | | |
| 5710 Water | 42,675.44 | 50,538.37 | -7,862.93 | -15.56% |
| 5720 Heating Fuel | 8,046.08 | 8,007.39 | 38.69 | 0.48% |
| 5730 Grounds Maintenance | 12,112.57 | 11,531.45 | 581.12 | 5.04% |
| 5740 Tree Maintenance | 1,930.00 | 2,940.00 | -1,010.00 | -34.35% |
| 5750 Agriculture and Chemicals | | | | |
| 5751 Agriculture&Chemicals-Purchased | 13,766.72 | 42.76 | 13,723.96 | 32095.32% |
| 5752 Agriculture/Chemicals Utilized | 29,399.49 | 42,170.31 | -12,770.82 | -30.28% |
| Total 5750 Agriculture and Chemicals | $ 43,166.21 | $ 42,213.07 | $ 953.14 | 2.26% |
| 5760 Irrigation Maintenance | 6,860.57 | 8,502.34 | -1,641.77 | -19.31% |
| 5770 Consumable Tools | 1,051.33 | 1,386.25 | -334.92 | -24.16% |
| 5780 Tee and Green Supplies | 668.21 | 555.68 | 112.53 | 20.25% |
| 5795 Janitorial Supplies | 110.37 | 814.95 | -704.58 | -86.46% |
| 5800 Equipment Maintenance | 18,425.55 | 18,648.10 | -222.55 | -1.19% |
| 5820 Building Maintenance | 15,333.65 | 15,644.46 | -310.81 | -1.99% |
| 5840 Small Equipment | 1,035.89 | 598.00 | 437.89 | 73.23% |
| 5860 Gasoline/Diesel Fuel | 8,466.63 | 7,035.74 | 1,430.89 | 20.34% |
| 5880 Employee work clothes | 126.85 | 0.00 | 126.85 | 100.00% |
| Total 5700 PARK MAINTENANCE | $ 160,009.35 | $ 168,415.80 | -$ 8,406.45 | -4.99% |
| 6000 CART EXPENSE | | | | |
| 6010 Cart Lease Expense | 60,588.00 | 30,970.13 | 29,617.87 | 95.63% |
| 6015 Board Lease Expense | 7,588.23 | 0.00 | 7,588.23 | 100.00% |
| 6020 Electricity | 9,003.08 | 7,739.03 | 1,264.05 | 16.33% |
| 6030 Maintenance | 1,688.24 | 11,541.55 | -9,853.31 | -85.37% |
| 6050 Cart Insurance | 3,200.00 | 3,200.00 | 0.00 | 0.00% |
| Total 6000 CART EXPENSE | $ 82,067.55 | $ 53,450.71 | $ 28,616.84 | 53.54% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Total Expenses** | **$** | **989,844.03** | **$** | **919,988.69** | **$** | **69,855.34** | **7.59%** |
| **Net Operating Income** | **$** | **7,095.66** | **$** | **5,558.73** | **$** | **1,536.93** | **27.65%** |
| **Other Expenses** | | | | | | | |
| **8000 Depreciation/Amortization** | | 157,556.40 | | 143,658.40 | | 13,898.00 | 9.67% |
| **8001 Capital projects** | | | | | | | |
| **8100 Capital Projects - Cash** | | 11,093.89 | | 8,306.53 | | 2,787.36 | 33.56% |
| **8101 Captial Projects - Financed** | | 0.00 | | 27,074.99 | | -27,074.99 | -100.00% |
| **Total 8001 Capital projects** | **$** | **11,093.89** | **$** | **35,381.52** | **-$** | **24,287.63** | **-68.64%** |
| **8002 Bond to City** | | 34,977.28 | | 38,098.32 | | -3,121.04 | -8.19% |
| **8004 Capital Debt to City** | | 1,041.64 | | 1,397.20 | | -355.56 | -25.45% |
| **8005 Operating Debt to City** | | 994.64 | | 1,548.08 | | -553.44 | -35.75% |
| **Total Other Expenses** | **$** | **205,663.85** | **$** | **220,083.52** | **-$** | **14,419.67** | **-6.55%** |
| **Net Other Income** | **-$** | **205,663.85** | **-$** | **220,083.52** | **$** | **14,419.67** | **6.55%** |
| **Net Income** | **-$** | **198,568.19** | **-$** | **214,524.79** | **$** | **15,956.60** | **7.44%** |

## Oak Hills Park Authority
### FY18 Actual vs. Budget

| | February Act | February Bud | Var $ | Var % | YTD Act | YTD Bud | Var $ | Var % |
|---|---|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | | | |
| 4000 · REVENUES | | | | | | | | |
| 4001 · Golf Revenue | | | | | | | | |
| 4010 · Golf Fees | $4,011 | $5,184 | -$1,173 | -22.6% | $616,583 | $587,004 | $29,579 | 5.0% |
| 4020 · I.D. Cards | $5,250 | $7,655 | -$2,405 | -31.4% | $49,390 | $62,016 | -$12,626 | -20.4% |
| 4030 · Tournament Fees | $0 | $267 | -$267 | -100.0% | $39,300 | $44,858 | -$5,558 | -12.4% |
| 4050 · Cart Revenue | $0 | -$1 | $1 | -100.0% | $197,187 | $197,457 | -$270 | -0.1% |
| 4055 · GolfBoard Revenue | $0 | $0 | $0 | -100.0% | $9,832 | $5,767 | $4,065 | 70.5% |
| 4060 · Golf Revenue - Gift Certif. | $618 | $571 | $47 | 8.2% | $19,225 | $15,722 | $3,503 | 22.3% |
| 4070 · Gift & Rain Checks Redeemed | -$61 | -$43 | -$18 | 40.7% | -$14,931 | -$13,033 | -$1,898 | 14.6% |
| **Total 4001 · Golf Revenue** | **$9,818** | **$13,633** | **-$3,815** | **-28.0%** | **$916,586** | **$899,790** | **$16,797** | **1.9%** |
| 4100 · Tennis Revenue | $0 | $0 | $0 | 0.0% | $30,088 | $30,000 | $88 | 0.3% |
| 4200 · Rental Income | $1,350 | $1,350 | $0 | 0.0% | $10,800 | $10,800 | $0 | 0.0% |
| 4300 · Investment Income | $2 | $4 | -$2 | -55.5% | $144 | $197 | -$52 | -26.5% |
| 4400 · Misc. Income | $0 | $100 | -$100 | -100.0% | $121 | $2,370 | -$2,249 | -94.9% |
| 4600 · Restaurant Income | $0 | | $0 | 0.0% | $39,000 | $36,000 | $3,000 | 8.3% |
| 4700 · Advertising Revenue | $0 | $1,500 | -$1,500 | -100.0% | $200 | $1,500 | -$1,300 | -86.7% |
| **Total Other Revenue** | **$1,352** | **$2,954** | **-$1,603** | **-54.2%** | **$80,354** | **$80,866** | **-$513** | **-0.6%** |
| **TOTAL REVENUE** | **$11,170** | **$16,587** | **-$5,417** | **-32.7%** | **$996,940** | **$980,656** | **$16,284** | **1.7%** |
| **EXPENSE** | | | | | | | | |
| 5000 · PERSONNEL EXPENSE | | | | | | | | |
| 5010 · Management Salary | $11,106 | $12,853 | $1,747 | 13.6% | $99,303 | $103,502 | $4,199 | 4.1% |
| 5030 · Operations | $1,315 | $1,986 | $671 | 33.8% | $101,408 | $86,982 | -$14,426 | -16.6% |
| 5040 · Operations O/T | $0 | $0 | $0 | 0.0% | $443 | $0 | -$443 | 0.0% |
| 5050 · Course Personnel | $23,697 | $26,061 | $2,364 | 9.1% | $204,765 | $203,286 | -$1,479 | -0.7% |
| 5060 · Course Personnel O/T | $0 | $0 | $0 | 0.0% | $629 | $641 | $12 | 1.8% |
| 5070 · Seasonal Personnel | $0 | $0 | $0 | 0.0% | $84,002 | $86,565 | $2,563 | 3.0% |
| 5080 · Seasonal Personnel O/T | $0 | $0 | $0 | 0.0% | $856 | $743 | -$113 | -15.2% |
| Total 5000 · PERSONNEL EXPENSE | **$36,118** | **$40,900** | **$4,782** | 11.7% | **$491,407** | **$481,719** | **-$9,688** | -2.0% |
| 5200 · EMPLOYEE BENEFITS | | | | | | | | |
| 5210 · Payroll Taxes | $2,763 | $3,295 | $532 | 16.1% | $37,816 | $40,587 | $2,771 | 6.8% |
| 5230 · State Unemployment | $1,556 | $2,211 | $655 | 29.6% | $13,907 | $15,961 | $2,053 | 12.9% |
| 5250 · Health Insurance | $4,212 | $4,410 | $198 | 4.5% | $33,699 | $37,013 | $3,314 | 9.0% |
| 5260 · Workmans Compensation | $769 | $1,381 | $611 | 44.3% | $9,669 | $11,158 | $1,489 | 13.3% |
| 5270 · Retirement Plans | $534 | $498 | -$36 | -7.3% | $4,959 | $4,894 | -$66 | -1.3% |
| Total 5200 · EMPLOYEE BENEFITS | **$9,835** | **$11,795** | **$1,960** | 16.6% | **$100,051** | **$109,613** | **$9,562** | 8.7% |
| 5400 · ADMINISTRATIVE EXPENSES | | | | | | | | |
| 5420 · Telephone | $538 | $536 | -$2 | -0.3% | $4,269 | $4,286 | $16 | 0.4% |
| 5430 · Professional Fees | $4,000 | $2,167 | -$1,833 | -84.6% | $24,390 | $17,542 | -$6,848 | -39.0% |
| 5436 · Advertising | $683 | $1,100 | $417 | 37.9% | $10,720 | $10,600 | -$120 | -1.1% |
| 5440 · Office Expense | $985 | $1,159 | $174 | 15.0% | $7,678 | $9,974 | $2,296 | 23.0% |
| 5441 · Bank Charges | $16 | $23 | $7 | 31.7% | $208 | $431 | $224 | 51.9% |
| 5442 · Credit Card Fees | $249 | $991 | $742 | 74.9% | $21,392 | $22,500 | $1,109 | 4.9% |
| 5445 · Postage | $0 | $0 | $0 | 0.0% | $60 | $54 | -$6 | -11.5% |
| 5450 · Training and Dues | $125 | $405 | $280 | 69.2% | $2,910 | $2,983 | $73 | 2.4% |
| 5461 · Authority Secretarial Services | $360 | $298 | -$62 | -20.6% | $1,990 | $2,002 | $12 | 0.6% |
| 5469 · Other Outside Services | $201 | $178 | -$23 | -12.8% | $2,914 | $2,697 | -$216 | -8.0% |
| 5470 · Other Admin | $431 | $750 | $319 | 42.5% | $3,738 | $5,729 | $1,991 | 34.8% |
| 5471 · Charitable Contributions | $0 | | $0 | 0.0% | $100 | $100 | $0 | 0.0% |
| 5480 · Utilities | $1,808 | $1,677 | -$132 | -7.9% | $24,682 | $23,123 | -$1,559 | -6.7% |
| 5490 · Water | $0 | $0 | $0 | 0.0% | $0 | $0 | $0 | 0.0% |
| 5499 · Bad Debt Expense | $0 | $0 | $0 | 0.0% | $15,000 | $0 | -$15,000 | 0.0% |
| Total 5400 · ADMINISTRATIVE EXPENSES | **$9,396** | **$9,285** | **-$111** | -1.2% | **$120,050** | **$102,022** | **-$18,028** | -17.7% |
| 5500 · DEBT SERVICE AND INSURANCE | | | | | | | | |

## Oak Hills Park Authority
### FY18 Actual vs. Budget

| | February Act | February Bud | Var $ | Var % | YTD Act | YTD Bud | Var $ | Var % |
|---|---|---|---|---|---|---|---|---|
| 5500 · Liability Insurance | $3,915 | $3,831 | -$85 | -2.2% | $31,446 | $30,756 | -$691 | -2.2% |
| 5520 · Interest | $609 | $740 | $131 | 17.7% | $4,682 | $5,963 | $1,281 | 21.5% |
| Total 5500 · DEBT SERVICE AND INSURANCE | **$4,525** | **$4,570** | **$46** | 1.0% | **$36,128** | **$36,718** | **$590** | 1.6% |
| 5600 · SALES AND OPERATIONS | | | | | | | | |
| 5620 · Pro Shop Maintenance | $0 | $125 | $125 | 100.0% | $0 | $500 | $500 | 100.0% |
| 5640 · Golf Pro Supplies | $0 | $450 | $450 | 100.0% | $131 | $2,025 | $1,894 | 93.6% |
| 5680 · Golf Pro Work Clothes | $0 | $0 | $0 | 0.0% | $0 | $0 | $0 | 0.0% |
| Total 5600 SALES AND OPERATIONS | **$0** | **$575** | **$575** | 100.0% | **$131** | **$2,525** | **$2,394** | 94.8% |
| 5700 · PARK MAINTENANCE | | | | | | | | |
| 5710 · Water | $825 | $658 | -$167 | -25.3% | $42,675 | $45,375 | $2,700 | 5.9% |
| 5720 · Heating Fuel | $1,414 | $1,650 | $236 | 14.3% | $8,046 | $7,968 | -$78 | -1.0% |
| 5730 · Grounds Maintenance | $0 | $234 | $234 | 100.0% | $12,113 | $18,153 | $6,040 | 33.3% |
| 5740 · Tree Maintenance | $0 | -$394 | -$394 | 100.0% | $1,930 | $1,655 | -$275 | -16.6% |
| 5751 · Agriculture&Chemicals-Purch | $0 | $0 | $0 | 0.0% | $13,767 | $38,583 | $24,816 | 64.3% |
| 5752 · Agriculture/Chemicals Utilized | $0 | $0 | $0 | 0.0% | $29,399 | $0 | -$29,399 | 0.0% |
| 5760 · Irrigation Maintenance | $198 | $337 | $139 | 41.2% | $6,861 | $7,882 | $1,021 | 13.0% |
| 5770 · Consumable Tools | $167 | $473 | $306 | 64.7% | $1,051 | $1,742 | $690 | 39.6% |
| 5780 · Tee and Green Supplies | $497 | $51 | -$446 | -875.5% | $668 | $334 | -$334 | -100.2% |
| 5795 · Janitorial Supplies | $4 | $17 | $13 | 78.9% | $110 | $373 | $263 | 70.4% |
| Total 5700 · PARK MAINTENANCE | **$3,104** | **$3,026** | **-$79** | -2.6% | **$116,621** | **$122,065** | **$5,444** | 4.5% |
| 5800 · PARK EQUIPMENT | | | | | | | | |
| 5800 · Equipment Maintenance | $887 | $3,232 | $2,344 | 72.5% | $18,426 | $20,934 | $2,509 | 12.0% |
| 5820 · Building Maintenance | $724 | $875 | $151 | 17.3% | $15,334 | $14,826 | -$508 | -3.4% |
| 5840 · Small Equipment | $0 | $0 | $0 | 0.0% | $1,036 | $664 | -$372 | -56.0% |
| 5860 · Gasoline/Diesel Fuel | $0 | $1,277 | $1,277 | 100.0% | $8,467 | $6,965 | -$1,502 | -21.6% |
| 5880 · Employee work clothes | $0 | $0 | $0 | 0.0% | $127 | $0 | -$127 | 0.0% |
| Total 5800 · PARK EQUIPMENT | **$1,611** | **$5,384** | **$3,773** | 70.1% | **$43,389** | **$43,389** | **$1** | 0.0% |
| 6000 · CART EXPENSE | | | | | | | | |
| 6010 · Cart Lease Expense | $0 | $0 | $0 | 0.0% | $60,588 | $36,108 | -$24,480 | -67.8% |
| 6015 · Board Lease Expense | $0 | $0 | $0 | 0.0% | $7,588 | $7,588 | $0 | 0.0% |
| 6020 · Electricity | $401 | $344 | -$57 | -16.6% | $9,003 | $7,950 | -$1,053 | -13.2% |
| 6030 · Maintenance | $0 | $243 | $243 | 100.0% | $1,688 | $1,600 | -$88 | -5.5% |
| 6050 · Cart Insurance | $400 | $400 | $0 | 0.0% | $3,200 | $3,200 | $0 | 0.0% |
| 6060 · Misc. Cart Expense | $0 | $167 | $167 | 100.0% | $0 | $1,167 | $1,167 | 100.0% |
| Total 6000 · CART EXPENSE | **$801** | **$1,153** | **$352** | 30.5% | **$82,068** | **$57,613** | **-$24,455** | -42.4% |
| 7001 · Uncategorized Expenses | | | | | | | | |
| **TOTAL OPERATIONAL EXPENSE** | **$65,390** | **$76,689** | **$11,298** | 14.7% | **$989,844** | **$955,664** | **-$34,180** | -3.6% |
| **TOTAL OPERATIONAL NET INCOME** | **-$54,221** | **-$60,102** | **$5,881** | -9.8% | **$7,096** | **$24,992** | **-$17,896** | -71.6% |
| Depreciation/Amortization | | | | | | | | |
| Restructured Debt | $4,372 | $4,202 | -$170 | -4.0% | $34,977 | $33,958 | -$1,019 | -3.0% |
| Capital Funding $150k | $124 | $124 | $0 | 0.0% | $1,042 | $1,042 | $0 | 0.0% |
| $150K Operating Debt | $124 | $124 | $0 | 0.0% | $995 | $995 | $0 | 0.0% |
| **Total Other Expense** | **$4,621** | **$4,451** | **-$170** | -3.8% | **$37,014** | **$35,995** | **-$1,019** | -2.8% |
| **NET INCOME BEFORE CAPITAL EXPENSES** | **-$58,842** | **-$64,553** | **$5,711** | -8.8% | **-$29,918** | **-$11,003** | **-$18,915** | 171.9% |
| 8000 · OTHER EXPENSE | | | | | | | | |
| 8000 · Depreciation/Amortization | | | | | | | | |
| 8000 · Depreciation/Amortization Non Cash | | | | | | | | |
| 8001 · Capital projects | | | | | | | | |
| 8100 - Capital Proj Cash | $3,919 | $4,167 | $248 | 5.9% | $11,094 | $32,086 | $20,992 | 65.4% |
| 8101 - Capital Proj Financed | $0 | $0 | $0 | 0.0% | $0 | $0 | $0 | 0.0% |
| Contingency | | | | | | | | |
| Total 8000 · OTHER EXPENSE | $3,919 | $4,167 | $248 | 5.9% | $11,094 | $32,086 | $20,992 | 65.4% |
| **NET INCOME** | **-$62,761** | **-$68,719** | **$5,959** | -8.7% | **-$41,012** | **-$43,089** | **$2,077** | -4.8% |