

FINANCE/CLAIMS COMMITTEE MEETING

Thursday March 10, 2011 7:00P.M.

CITY HALL
Room 101
125 East Avenue
Norwalk, Connecticut
AGENDA

1. Approve the Minutes of the following Finance Committee Meeting:
February 10, 2011
February 17, 2011
2. Claims Committee: receive the monthly Claims report; review and approve claims as required for Claims Report dated:
March 10, 2011
3. Preapproval of NAC Equities LLC proposed Stipulation for Judgment, 57 West Rocks Road, Norwalk for \$92,189.44 and approve payment not to exceed \$92,189.44 upon execution of the agreement.
4. Narrative on Tax Collections dated March 10, 2011- Receive Report and discuss
5. Monthly Tax Collector's Report Dated February 28, 2011 - Receive Report and discuss.
6. Receive Board of Estimate and Taxation Appropriations from
March 7, 2011.
7. Receive Monthly Oak Hills Park Authority Report for January 31, 2011.
8. Receive Report on Local Elderly Tax Relief Program.

**CITY OF NORWALK
FINANCE CLAIMS COMMITTEE
FEBRUARY 10, 2011**

ATTENDANCE: Nicholas Kydes, Chair; Andrew Conroy; Douglas Hempstead;
Nora King; Kelly Straniti; David Jaeger (7:08 p.m.)

STAFF: Thomas Hamilton, Finance Director; Lisa Biagiarelli, Tax
Collector; Robert Baron, Budget Director; Frederic Gilden,
Comptroller

Mr. Kydes called the meeting to order at 7:05 p.m. He explained to the members of the public that this was not a public hearing. He added that a public hearing was scheduled for February 17th at 7:00 p.m. which is when the public will be able to ask questions.

**** MR. HEMPSTEAD MOVED TO APPROVE THE MINUTES OF THE
FOLLOWING FINANCE COMMITTEE MEETING – January 13, 2011
** MOTION PASSED UNANIMOUSLY**

Mr. Jaeger joined the meeting at 7:08 p.m.

**** MR. HEMPSTEAD MOVED THE FOLLOWING ITEMS:**

**CLAIMS COMMITTEE: RECEIVE THE MONTHLY CLAIMS REPORT;
REVIEW AND APPROVE CLAIMS AS REQUIRED FOR CLAIMS
REPORT DATED: February 10, 2011**

Ms. Biagiarelli explained that there was one special request for a refund in excess of \$10,000 for a property located in the Enterprise Zone. She said that the value of the property changed because it was granted an Enterprise Zone exemption by the Tax Assessor. Mr. Hamilton added that the Enterprise Zone is an authorized and approved program by the Common Council. The property is located at 93 North Main Street.

Mr. Hempstead asked for more information about the property.

**NARRATIVE ON TAX COLLECTIONS DATED FEBRUARY 10, 2011 –
RECEIVE REPORT AND DISCUSS**

Ms. Biagiarelli explained that tax collection is slightly ahead of last year. She reviewed the end of the tax sale process.

**MONTHLY TAX COLLECTOR'S REPORT DATED JANUARY 31, 2011 –
RECEIVE REPORT AND DISCUSS**

**** MOTION PASSED WITH ONE (1) ABSTENTION (MS. KING)**

RECEIVE BOARD OF ESTIMATE AND TAXATION APPROPRIATIONS
FROM FEBRUARY 7, 2011

Mr. Hamilton explained that the two appropriations do not require action from this Committee. They are both related to reimbursements from the March 2010 storm. He said that Recreation and Parks is requesting \$20,000 for tree expenses and the Fire Department is requesting \$6,895 to pay a portion of the City's Code Red system.

**** MR. KYDES MOVED THE ITEM TO THE FULL COMMON COUNCIL**
**** MOTION PASSED UNANIMOUSLY**

**** MR. HEMPSTEAD MOVED TO AUTHORIZE THE MAYOR, RICHARD A. MOCCIA, TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO AMEND LOAN AGREEMENTS WITH OAK HILLS PARK AUTHORITY IN ORDER TO RESTRUCTURE DEBT SERVICE PAYMENTS TO THE CITY OF NORWALK**

Mr. Hamilton said that this item was discussed at last month's meeting. The proposal was modified to address the issues raised.

Mr. Baron highlighted the changes. He said that the Authority made a commitment that they will not make any capital improvements if they do not achieve their revenue forecast. He said that the proposal came about due to a decline in usage and by the debt incurred by the Authority for their three big projects.

Mr. Hamilton said that they are paying additional interest and as a result, the City will recoup \$119,000 in interest as a result of the restructuring. Mr. Jaeger asked if there is an early pre-payment penalty. Mr. Hamilton said that he believed that the current agreement allows for pre-payment without penalty.

Ms. King asked about the plans to increase revenue. She said that she would like to see actual specifics before granting an approval.

Mr. Vincent Grillo, Executive Director explained that they have created a new marketing plan on their website. He said that the expenses from the DEP, sewer pipe and the weather hurt their budget.

**** MR. HEMPSTEAD MOVED THE FOLLOWING AMENDMENT TO THE MOTION**

**IN ACCORDANCE WITH THE RESTRUCTURING PLAN DATED
FEBRUARY 4, 2011**

**** MOTION PASSED UNANIMOUSLY**

Mr. Hempstead requested that the Authority provide monthly reports. Mr. Conroy said that he and Mr. Hamilton are concerned about the management salaries. Mr. Baron said that the salaries were held flat for the year. Mr. Grillo volunteered to go three years without a raise.

Mr. Jaeger noted the jump in the Superintendent's salary. Mr. Grillo stated that he started at a lower rate and the increase was used as an incentive.

**** MS. STRANITI MOVED TO APPROVE THE ITEM AS AMENDED
** MOTION PASSED UNANIMOUSLY**

**DISCUSSION OF FISCAL YEAR 2011-2012 OPERATING BUDGET AND
OPERATING BUDGET CAP**

Mr. Kydes said that this will be a discussion on the operating budget with will be voted on by the full Council in a few weeks. He said that a public hearing will be held next week. Mr. Kydes said that everyone is aware of the financial difficulties in the world. He said that we have to have shared sacrifices across the board and come to the table in open communication and negotiate in a reasonable fashion that limits the burden on the taxpayers. He said that he was very encouraged by the large crowd of people present this evening and said that is how it should be all the time. He added that he was encouraged that Mr. Grillo took a salary freeze despite having pay increases written in his contract.

Mr. Hamilton gave a Power Point presentation of the FY2011-2012 Budget.

Mr. Hamilton said that he assumed a 15% decrease in State grants. Mr. Conroy asked about the strategy to deal with decreased interest income. Mr. Gilden explained that the longest term is five years and they shortened up the maturities.

Ms. King asked Mr. Hamilton if he could run various budget assumptions. Mr. Hamilton said that once he has the proposal from the governor, he will have a clearer picture. He normally bases the budget on the governor's recommended grants to the City. He said that he did not have the contingency budget due to the uncertainty of the governor's budget.

Ms. King asked about the strategy to grown the stagnant tax base. She said that other communities are seeing growth. Mr. Hamilton said that our grant list in fy09-10 went up 18.6%; fy 10-11 .09%. Until there is new development, there will not be any new growth to the grand list. Mr. Kydes said that he heard that one third of the nations homes are in foreclosure.

Ms. King asked about the plan for new hires since the pension plan seems to be draining the budget. Mr. Hamilton said that the pensions are subject to collective bargaining; he

can't unilaterally change the pensions. Norwalk's pensions are only based on base pay, which makes a huge difference.

Mr. Hempstead asked where the fund balance was eight years ago. Mr. Hamilton said that it peaked at 37%. Mr. Hamilton reviewed the key expenditure drivers. The requested budget would require a 4.2% increase and a 4.4% tax levy increase.

All City employees received a 0% wage increase for fy10-11. They gave back their 3% increase which they were entitled to under their contract. Mr. Kydes commended the union members for giving back their increases.

Mr. Hamilton said that the Ordinance group was the first ones to take no wage increase. In addition, they took five furlough days.

Mr. Hamilton reviewed the budget reduction strategies. He said that the strategy has been to limit the board of Education spending. The final recommendation is that the overall Board of Education budget increase 2.1%. The total recommended amount allocated to the Board of Education is 61% or \$175million.

Mr. Hamilton discussed recommendations to close the gap between the Board of Education's request and his recommended budget. He said that for a single family home in the fourth district with taxes of \$6,016, their taxes would increase by \$107.00 per year.

Ms. King asked Mr. Hamilton how much it would cost to fund the full Board of Education request. He said that it would cost approximately an additional \$250.00 per year.

Mr. Hamilton said that the budget is funded 90% from tax payers. Ms. King asked him if he could break that down by residential and commercial properties. Mr. Jaeger asked if the availability of grants has stabilized. Mr. Hamilton said that he does not see the possibility of grants going up over the next couple of years.

Mr. Hamilton reviewed the significant revenue changes. He said that in closing, the recommended budget is an austere plan that calls for shared sacrifices.

Mr. Kydes thanked Mr. Hamilton and his staff for their hard work. Mr. Hempstead asked what the average salary with benefits was for a 2405 worker. Mr. Hamilton said that it was \$75,000. He said that last fiscal year on the City side, the primary strategy the City used was to significantly reduce non-sworn staff. Over the past 16 years the City went from 752 positions to 646 positions.

Mr. Hamilton said he put together information comparing Norwalk to other municipalities. Norwalk employees 3.6 non-sworn employees per 1,000 residents. He said that Norwalk is leaner than other surrounding municipalities.

Ms. King asked Mr. Hamilton who gave him guidance on building the budget. Mr. Hamilton said that he meets with the Mayor to discuss his initiative and what overall tax levy charge that would be acceptable.

Mr. Hamilton said that there is \$6 million unexpended in the Board of Education budget and the amount that was requested did not incorporate that amount. He said that the \$6million has to be used for facility improvement at any school.

**** MS. KING MOVED TO ADJOURN**
**** MOTION PASSED UNANIMOUSLY**

There was no further business and the meeting was unanimously adjourned at 9:15 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services

**CITY OF NORWALK
FINANCE COMMITTEE
SPECIAL MEETING – PUBLIC HEARING
FEBRUARY 17, 2011**

ATTENDANCE: Nicholas Kydes, Chair; Andrew Conroy, Douglas Hempstead, David Jaeger, Nora King, Kelly Straniti.

STAFF: Thomas Hamilton, Finance Director; Ellen Wink, City Clerk; Attorney Robert Maslan, Corporation Counsel.

Call to Order

Mr. Kydes called the meeting to order at 7:15 p.m. and introduced the members of the committee, and stated that the start of the meeting had been delayed to allow those who had not received notification of the location change extra time to get to Norwalk High School.

Mr. Kydes stated that the purpose of this special meeting was to provide the public with an opportunity to comment on the 2011-12 Operating Budget proposed by the Finance Department and to make a recommendation to the full common Council as to the budget cap, which is the maximum limit on total appropriations for the upcoming fiscal year. He added that the Council will set the budget cap at its February 22, 2011 meeting.

He added that anyone who wishes to speak must sign and include name, address and affiliation on the sign up sheet, and speakers must be a resident of Norwalk. He added that if anyone who is not a resident or taxpayer wishes to speak, we will try to accommodate them at the end if time permits. The expected end of the public hearing is approximately 9:30 p.m.

Mr. Kydes stated that after public comments have concluded there will be a special meeting of the committee and the public may remain, although comments or participation will not be permitted. Mr. Kydes stated the rules of the hearing and asked that there be no calling out, cheering or applause, and that due to the number of people who signed up to speak it was critical to maintain order. Mr. Kydes reviewed rules and stated the time limit for comments as three minutes, to make comments brief and succinct, and to limit comments as relevant to the operating budget and the budget cap only, and to not just repeat the same message as other speakers, so that we may hear from as many speakers as.

Public Comments

Mr. Kydes asked City Clerk, Ms. Ellen Wink to read the names and for any individuals who signed up to speak about the School budget to state their name, address or affiliation and to use both microphones, for two people to come forward, so that the next person can be ready to speak at the conclusion of the other.

Note: Comments by the various speakers are summarized and are not verbatim.

1. **Jackie Renner**, 57 Raymond Terrace, Norwalk, stated that she was a taxpayer and now retired, but that years ago there were two reasons why they moved to Norwalk—one was a walk to the train and the other was the school system. She stated that she is willing to pay additional taxes if needed to enhance and maintain the quality education as the school system directly impacts the value of her home. She urged the Committee to fully fund the education budget as recommended

2. **Bruce LeVine Mellion**, president of the Norwalk Federation of Teachers, said is not our responsibility, to subsidize the board or to pay for that which the taxpayers are not willing to pay. He added that the NFT contract went into effect five months ago and took months of arbitration with the BET, and he referred to the contract as revenue neutral for three years. He detailed the impact of a one-year hard wage freeze from the 900 members of the Norwalk Federation of teachers, who are scheduled by contract to receive a 1.36-percent raise and an estimated 1.54-percent step increase. He added that the change to a Health Savings Account benefit program has saved \$2 million and will continue to save each year over three years, but as a result teachers have incurred more in out-of-pocket costs and in meeting high deductibles. This is another sacrifice that the teachers have had to make. He stated that they understand the economic realities of the day, but there has never been an easy budget cycle in Norwalk, and the coalition with the NFT is not pleased with the recommendation with only a 3.3% increase. The issue at this point is really simple: tax payers -- the citizens of Norwalk -- have to decide what level the Board of Education should be funded. Here we are once again, we have to go up against the Common Council, the Finance Committee and the Board of Estimate and Taxation prior to when the CAP is set. Mr. Mellion read the following message that was read at last week's meeting and given to the Board of Estimate and Taxation:

Good evening. The Norwalk Federation of Teachers is only 5 months into a 3-year contract that took a final and binding arbitration award to settle. According to the minutes of the of the Board of Estimate and Taxation's special meeting on November 4, 2009, pages 3 and 4, "Mr. [Michael] Lyons reported that [the contract] was an extremely good outcome...He said that extensive checking was done to insure the accuracy of the contract. The contract is revenue-neutral, and it is for three years." (Let me emphasize that he stated the contract is "revenue neutral," and it is for three years.) "The switch over from the PPO to the HSA will take effect January [2010]. It will save \$2 million a year for each of the three years of the contract, in addition to having the potential to save them close to \$1 million next year, partially in this year's budget."

In addition, the Coalition of Board of Education Unions last spring constructed a three-part package to save millions of dollars that was never responded to.

Fast forward to this year: Not a single member of the Superintendent's Budget Committee is pleased with any of the reductions proposed by Dr. Marks, which we were a part of creating. Even if a 3.32% increase is obtained, this still leaves these reductions or comparable reductions on the table. Less than 3.32% from the city means more reductions. If you believe the request is inadequate, you have the power to take the necessary action. But above all, it is most important that we together support the operating budget request at the Finance Committee of the Common Council before the budget cap is set. Later is really too late.

Mr. Scialabba would like us to believe that it is the "horrendous economy" holding us back. But for how long can we simply blame *the economy* when sister cities like Stamford, Darien, and Fairfield are surging ahead while holding the line on taxes? Stamford for example has a mil rate over 3 points lower than our own.

With the budget season heating up and the passing of yet another year of reduced City revenue behind us, Mr. Scialabba would like us to point fingers. He would like us to continue with Mayor Moccia's "responsive", kneejerk type of leadership.

I agree with Mr. Scialabba that these budgetary challenges require "shared sacrifice", but not "shared sacrifice" that propose flat salary increases (without review) for all of the Mayor's department heads, or "shared sacrifice" that pits our police against our teachers, or "shared sacrifice" that targets our educational system -- the key draw for a family who may consider a move to Norwalk.

If we hope to get our City on a path to recovery and eventual growth, we need to ask our leaders at the top to take ownership of the situation that we are currently in, not search for others upon whom to place blame.

3. **Tony Ditrio**, 24 Woodlawn Avenue, Norwalk, introduced himself as Principal of Kendall School and the NASA school administrators union. He stated that a salary freeze as proposed and suggested by members of the Committee does not cover the gap between the cap and the recommended budget. He added that even if the contract was reopened for these concessions were negotiated, \$1.8 million is all that can come from the cuts and an additional two million is necessary. He asked how can the City get that, and indicated that the recommended budget represents a 2% tax increase, which is a \$120 average tax increase, but that by making that 3% it is only an additional \$60 a year or \$.16 a day. He encouraged the Committee to fully fund the education budget request which represents a much needed increase to keep the programs in place that help close the educational achievement gap as well as move closer to the amount needed to make up for loss stimulus dollars.

4. **Mallory Ham**, 83B Soundview Avenue, Norwalk, stated that she was a sophomore and after her first two years of high school is saddened to hear of the potential elimination of the swim program. She added that it keeps her engaged in high school, and has become a huge part of who she is, and went on to describe the importance of team competition and the athletic edge this program represents. She added that she is also an executive member of SCF and is active in their mission to end child abuse, and is just one of the many programs that keep students active and exposed to ways to manage their time and to over achieve. She stated that she hopes the Board can find ways to continue to support the athletics programs and suggested an alternative as "pay-to-play" for the programs.

5. **Jan Muldowney**, 4 East Avenue, Norwalk, - spoke on behalf of the support of education and made an emotional plea to the Committee. She stated that she had lost both of her parents and especially in their memory, has followed by example the pride they had for education. She is saddened and disheartened by the process and is completely frustrated to have to fight for everything and to have to continually try to explain to the City officials that children are our future. She asked them to please invest in education of our children and stated there is no excess in the budget. She added that teachers cannot teach from a cart and many of them now are in fear of losing their jobs, and this just has to stop. She said that the budget devastation has to end, to please raise the cap to support education.

6. **John Lombardi**, 2 William Street, Norwalk stated that he is a former member of the school facilities committee and that several years ago the City was told that there were going to need 6-7 more schools, but the officials chose not to listen. He said despite data that showed enrollment increases, schools were closed, and he reviewed current projections of data for the numbers of students and teachers, and said that the City could save \$2 million if they simply held the teacher/pupil rate. He asked the Committee to hold taxes down, and to look at data and other resources to address the education system.

7. **Lisa Lenskold**, 17 Folwell Road and President, PTO Council, stated that she applauds the collaboration by the Board and the Finance Department and everyone involved with the public hearing and the process, but she strongly encourages support of the education budget.

She stated that there have been years of mismanagement of the education budget, but now is the right time to right the wrongs of the past. She added that the future of the community is at stake if the education budget cannot accomplish the initiatives so desperately needed to address the achievement gap, address the mission of achieving the level of quality education for all children, improve the opportunities for professional development for teachers along with open dialogue with administration and the Board of Education. She urged the board to increase the cap and to begin the vital rebuilding process that Norwalk desperately needs. She suggested to re-open the contracts for union renegotiations as the teachers and administrators must work together in a collaborative and cooperative way. The district is in need of improvement and has been for six years, and we have lessons learned that can be put into action to affect over 11,000 students. She concluded by saying that we have the opportunity to affect change for a better future.

8. Chris Miller, 3 Fullin Court, spoke on behalf of the maintaining the education budget and the \$7million increase needed, as opposed to a \$3.4 million shortfall. He addressed the issue where the City Pension Fund is over-funded and rather than making a \$5 million contribution to the Pension Fund, perhaps this can be used to borrow against and make an increase and investment in education. He explained that the Pension Fund is the most over-funded area in the state and perhaps the country, and this needs to be examined as the education of a child is today—that cannot be made up with future borrowings for pensions. He added that there needs to be Assistant Principal, Intervention and Literacy Aides, and all the resources that teachers need to address the achievement gap. He gave data on dollars spent per child compared to pension fund contributions and asked the Board to be fair and equitable with their budget to the school, as education lost cannot be made up—if a child is not reading by third grade, they are not equipped to tackle the education requirements that lie ahead.

10. Mary Conlin, 21 Linden Heights stated that she has spent her entire career as a teacher and urged the Committee to fully fund the education budget. She said she echoes what other speakers have stated that the district is in need of improvement and has been for six years. We have lessons learned that can be put into action to affect over 11,000 students. She added that the future of the community is at stake if the education budget cannot accomplish the initiatives so desperately needed to address the achievement gap, address the mission of achieving the level of quality education for all children. She said education is the single most critical factor that yields the greatest value and increase for property values. She added that she will gladly pay an additional \$60 per year to have this value and to save the school system from failing the children and the City. She urged the board to increase the cap and to begin the vital rebuilding process that Norwalk desperately needs.

11. Steve Colarossi, Plymouth Avenue, stated that he represented the Board of Education, and to just maintain the educational requirements strains resources, and he is well aware that any increase is a sacrifice. He said the measurement of the magnitude of the sacrifice is clearly outlined by the cost savings programs that have been put into place over the past few years.

Mr. Colarossi then reviewed the history of the BOE budget and quoted information as follows:

- Over the last 4 years, the percentage of the city's operating budget that has gone to the school district has actually decreased.
- Since 2008 through this year, 65 positions have been reduced by the board of education. These positions have included administrators, teachers and support personnel from the central office and the schools. If there was a 2% operating budget for 2011-12, we would need to reduce an additional 50 to 60 positions.
- Over the last few years, significant reductions have been made to the central office so that reductions would not have to be made to the schools. These reductions have affected the district's ability to be responsive to our schools.
- Over the last few years, there have been significant reductions that have impacted the purchase of textbooks, software and instructional materials. These reductions have affected the district's ability to keep up with innovation and researched based instructional strategies.
- Over the last few years, the school district has been in mode of maintaining rather than moving forward.

12. Walter McLaughlin, Thistle Road, Norwalk introduced himself as a resident and taxpayer and stated that we are still feeling the effects of the worst economic crisis since the Great Depression. Cities across the nation are seeing their tax revenues decline, and as we have been recently informed by the BET and CC, Norwalk is NO exception. The BET and Common Council will be setting the cap on city spending in the next few weeks. We have a working BOE budget, but if there is poor education, property values decline. If teachers that put their job on the line without resource, especially the increasing non-English speaking population, the outcome hurts the City. He asked the Committee to be fair with taxpayers and departments the same as they have treated the education budget.

13. Dr. Lynne Moore, Principal of West Rocks Middle School, stated that at West Rocks we serve a most challengingly diverse population in culture, race, economic and learning needs. She added she is here, once again, to express the same sentiment as prior years, and this year with a devastating 2% decrease on top of a zero increase. She reviewed the past history on the union coalition that had negotiated for implementation the Health Savings Plan in January 2010 which eight months earlier than planned which resulted in significant additional savings, and added that they have stepped up and have offered to meet the reconciliation with concessions. She stated that she believes that hard work with reconciling the budget and the difficult cuts that they have been asked to make, again with no new initiatives is devastating to the district. She stated that the Board of Estimate and Taxation have once again blamed public employees of the district with scare tactics of property tax increases and property values that will suffer.

She added that she needs to remind the City officials that Norwalk is a city with many challenges and that unless they realize this and support the education budget the City will bring new leadership and we will see a very different Committee and Council.

14. **Jeff Ortolano**, 21 Lockwood Lane, Norwalk, stated that everyone understands the climate but if the education system is not supported there is a profound impact. He added that there is a balancing act with supporting the pension fund, but not at the risk of ignoring education and not paying proper attention to other areas. Underfunding the education budget sends a very dangerous message to the community, as the education system is why he moved to Norwalk, like many other people he knows; but they will move and they will need to move if education is not supported. There is a gap, and maybe the gap is \$2 Million with a 2% tax increase maybe it is \$4 Million if there is a 0% increase. But the unions, BOE must make education the priority and above all a decision to not support this recommended budget and to increase the cap.

15. **Bob Fosina**, 206 Ponus Avenue, stated that he has lost both income and home value being in the private sector, but he is willing to pay more in taxes to preserve the education of the City. He added that a pay freeze for all city employees and well as organizations will help close this budget gap. He said it hurts more when kids fail. He shared a story about his daughter and her reading problems that have improved as a result of reading support by Literacy Specialists, but that will deteriorate if the budget is not supported.

16. **Joe Giandurco**, 140 Fallow Street, Norwalk, stated that he represented Ponus Ridge Middle School and is one the "budget busters" as referred to in the editorials in the newspaper, but that the students are the most affected. He asked the Committee to do the right thing and to fully fund the education budget.

17. **Mr. Drew Todd**, 19 Friendly Road, Norwalk thanked the Committee for holding this public hearing, and stated that he is aware of the shared sacrifice. He stated that he has heard the City cries for the past two years, and the word flat is a good thing. He spoke on behalf of the maintaining the Assistant Principal, Intervention and Literacy Aides and Numeracy Coaches at Wolfpit Elementary School. He stated that the school has many great things going on and urged the Board to value those strengths and not change the formula of their success and stated that he wanted to echo comments made at last Thursday's meeting that this budget short changes the future of the City. He added that every part of the puzzle works especially at Wolfpit School. He stated that there is money in the City and businesses are here and are thriving. He applauds the collaboration by the Board and the Finance Department and everyone involved with the non-recommended budget, but he strongly encourages examination of alternatives.

17. **Frank Sforza**, 12 William Street stated that he is saddened to hear about the closing of Silvermine School and there are many great programs there such as the Mano, Emano and the ESL community will suffer if this school does not continue.

18. **Mike Jacobson**, 11 Phillene Drive (signed up to speak but did not come forward)

19. **Stan Remson**, 18 Tanglewood Lane, Norwalk, stated that he knows all too well about shared sacrifice and referred to page 48 of the budget report. He listed inconsistencies in the budget and stated that there were areas where Mr. Hamilton and the Finance Department gave more than what was asked for—which does not show using due diligence. He suggested that those areas be moved around to help the BOE and the schools should be the first choice for support not DPW or other departments. He added that so what if his trash is picked up less often, education drives the home values.

20. **Blaire Anderson**, 17 Stonybrook, stated that she is a teacher at Naramake and member of the Cranbury PTO Board and that people will move out if education is not sustained and given a priority in this City and young people will not move it. She added that all departments should be asked to share the sacrifice, Police, Fire Departments, DPW and administrators should do the right thing and have a salary freeze. She stated that it helps close the gap, and the teachers should open up the contracts and negotiations should be held to orchestrate this freeze, as it will save jobs and help students and give teacher resources they so desperately need.

21. **Omar Cruz**, 5 Finch Court stated that children have just one chance to go through the educational system just once, and they should have a voice. We have that chance to contribute to the sacrifice and uphold education which reaps the best rewards in terms of home values. He asked the Committee to save our schools, to be creative with the budget issue and to look at other ways to answer the budget issues.

22. **Paul Brown**, Redcoat Road stated that he spent much of his professional career on the Board of Education in Stamford and spoke on behalf of taxpayers. He reminded the Board that an insufficient education budget hurts the city and property values. He stated that the Board should ask for a budget that meets all the needs that every student in Norwalk deserves and not short change the BOE budget. He added that we should not presume that these are the only cuts that are to be accepted, and the Committee should not throw out the baby with the bath water that the value of every house goes down if the school system goes down. He encouraged the Committee to fully fund the education budget.

23. **Suzanne Brown Koroshetz**, 21 Ravenwood Road, Norwalk, and Principal of Brien McMahon High School, introduced herself as a parent with a vested interest in the community having children that were 2003 and 2006 graduates of BMHS. Ms. Koroshetz thanked Dr. Marks and the budget committee for all their endless hours and work with the budget, and she gave an overview of her background as a Math Teacher and stated that the students will suffer with their education standards if such positions are not maintained. She urged the Committee members to focus on providing appropriate and sustaining educational programs and maintain what past City officials voted for to maintain the standard of education for all children so that students of 2011 can have the same standards as her children had.

24. **Jack Chiaramonte**, Chairman of the Board of Education, thanked the Committee for holding this hearing. He stated everyone is well aware that this is the third budget crisis year, and it is getting worse with more and more cuts and less stimulus and state funds.

He added that he is also a parent and we all want what is best for our children and we have to find ways to work together. He urged the Committee to up the CAP to what is needed to support our new Superintendent with as her vision to create an environment of accountability for the many stakeholders with the Norwalk Public Schools, to establish leadership to raise standards of education, improve the opportunities for professional development for teachers along with open dialogue with administration and the Board of Education. He added that we need to work together and shoulder the burden and share equally with the budget cuts.

25. **Joe Beggan**, 15 Pumpkin Lane, Norwalk stated that he strongly supports the budget as submitted and urges the Committee to take the advice of the Finance Department recommendation and set the cap as presented.

26. **Nancy Wargo**, 10 Couray Road stated that she wanted to remind the Board to hear the cries of the swim team members and reinstate the co-op swim program and hockey teams, and to examine other alternatives of budget cutting. She supports the raised cap as it helps to support the new Superintendent who has been a visionary and thoughtful, realistic financially responsible leader, much different than the past. She added that she is not proud of the continued under-funding and not proud of the state under-funding, but the City must support the educational system as the key value determining factor.

27. **Ms. Shannon Tchkotoua**, 2 Old Field Road, Rowayton, stated that she is co-president of the Rowayton School PTA and she introduced the other members of the Executive Board. She thanked all involved for holding this public information session and for all their hard work in this terribly laborious process. She stated that she was here to set the record straight with a statement that the City must focus on maintaining the education budget. She added that the district is in need of improvement with the achievement gap and must insist on a plan to build not cut down the education budget and to focus on providing appropriate and sustaining educational programs for all children. She added that the City is on the brink of disaster, and she and the PTOs are ready to fight the ECS reform resolution in Hartford, but for now the City must have forward vision and strategy with an investment in education.

28. **Diane Lauricella**, 21 Blue Ridge Mountain Road, stated she was a citizen than truly appreciates this improved process and it is a good step forward at a dialogue with the stakeholders of the City. She encourages everyone to actually look at the budget, to go on line or go to the libraries, where a copy of the complete budget binder should be available for the public to review. She added that there should be an organizational chart and show that voters and taxpayers should be on top. We still don't know what the budget gap is. But what we DO know is that there are 85,000 people in this town and 4/5 of them are NOT in the school system that would like other areas of the budget to be examined. She suggested that Mr. Hamilton employ a zero-based budget approach, and to look at all departments, especially those that should be decreased in view of a economic downturn that has resulted in fewer building like P&Z. She added that there are also areas in the Capital Budget that should be looked at for savings rather than continually slash the education budget.

29. **Melissa Petropoulos**, 3 Michael Street, Norwalk stated that she was here as a teacher, parent, and taxpayer who is on both sides of this financial issue that the BOE is faced with. She added that the district is in need of improvement and has made strides, each school has a growth plan in place. She stated that all teachers do work hard, and she would like to see a more united front with the Board, teachers and union representatives being on the same page, working together for the best interests of education for the children.

30. **Craig Drezek**, Chief Financial Officer of the Norwalk Public Schools, stated that he was here to read a letter from Dr. Marks, who could not attend tonight's meeting as she was attending a National Education Conference (at her own expense). He read her letter and provided copies for the Committee, and the final paragraphs of her letter are as follows:

As you consider setting the cap, please remember that students that will be graduating from the Norwalk Public Schools will face a global economy in which most jobs require education or training beyond high school. Nearly every job—including electrician, auto mechanic, and office worker—requires high-tech skills and education after high school. If the trend continues, there will be fewer and fewer jobs available to those who do not have a college diploma.

More education means higher life time earnings. College graduates will make more than 2 times the salary than high school graduates. A college education opens the door to more job opportunities, the ability to own a home, and the means to raise a family in comfort. Preparing our students to be college ready is good for business and good for Norwalk.

Many in our community are willing to pay higher property taxes if these taxes go to the schools. Many in our community know that the reasons why families move to cities are because of the schools. We cannot continue to take away from the school district, because at a certain point this "*tipping point*" cannot be tipped back the other way. Since coming to Norwalk, I have talked about the need to invest in our district. I pledge my energies to work with all, our elected officials and our union partners so there will not have to be drastic reductions that will be an operating budget that will impact our students negatively not just for the 2011-12 school year, but in years to come.

Susan Marks

Superintendent of Schools

33. Bob Polselli, Central Office, NPS IT Director, stated that he was here to show support of the Technology Development position that has been cut from the budget, and he explained that every teacher suffers without this position. He went on to state the importance of technology training for teachers especially in view of upcoming changes to state mandated testing, and he urged fully funding the budget for education.

34. Lynn Massey, 36 Meeker Court, Norwalk, introduced herself as an active parent in the Norwalk Public Schools having been PTO Council President, and current co-president of the BMHS Parents Club. She echoed the comments made by other public participants and stated that she supports Dr Marks and the City is fortunate to have a superintendent that is has embraced her role by engaging the public and stakeholders to be active participants of the schools. She stated that we are on the cusp of change with a visionary in a leadership position in the schools and her objective can be best summarized by saying, that we love our schools and our charge is to provide the best possible education for our children. She read her written comments stating that parents and city officials, including the mayor, have urged school unions to narrow the budget gap and protect programs and personnel by agreeing to freeze their wages and to take a zero increase for the next year—a minor concession in the interest of saving jobs. She added, that that concession would help close the gap, but the cap must be increased to the Superintendent's recommendation. Ms. Massey read a list of Norwalk graduates and the colleges that they are attending and added that this is very impressive, but if the system is not supported wit the academic rigor or programs that are necessary, we can no longer see the type of achievement our students have had.

35. Emily Lopez, 84 Benedict Street, Norwalk thanked the Committee on behalf of the PTO Council for the fine job they have done with the openness during this budget process, said they truly appreciate his professional manner in which Dr. Marks has embraced her position. She stated that she is principal of Columbus Magnet School and stated that parents have shown their support for the budget necessary to provide the level of education that Norwalk needs to meet state standards, by coming out to these meetings. She stated that the PTO council forum was very helpful in addressing many questions and concerns and would like these issues to be clarified for the public. She said thee have been community forums that clearly state the need for involvement by stakeholders plays a vital role with educational direction and the mission statement has to evolve around the input provided by the community. She highly recommends fully funding the education budget and she urged the Committee to please listen to your community and keep their focus on the children's educational future and a system that needs improvement that are at stake. She added that people are willing to pay more to keep their schools in tact and the education going forward not backwards. She stated that the future votes for the leadership of this City are also at stake and for the Committee to consider the impact of their failure to support education that will result in new people to be the elected officials in the fall.

36. Jim Napoli, 15 New Street stated that his salary has been cut in half and that the largest asset is his home, which is directly correlated to education system. He asked the Committee why they must steal from the children, which is our future.

He suggested that we will see a very different council if they can't support education. He added that taxpayers are willing to pay an additional 1 percent to have a better school system.

37. Caitlin Embro, 17 Locust Street, stated that she was a graduate of Norwalk High School and is now a college graduate having majored in Biology and wanted to share the importance of the school to Career program that helped both she and her brother. She spoke about the opportunity she had to job shadow with the Nursing program at Norwalk Hospital and how this valuable experience helped her have the added extra push to secure internships. She stated that eliminating the STC positions present an added burden on the "already spread too thin" roles of the guidance counselors. She spoke against the budget cuts and encouraged the Committee not to pass the recommendation and to raise the cap.

38. Larry Mastrota , 4 Blackberry Lane, spoke on behalf of the parents for NHS and echoed many of the comments made before on the need to keep looking at more creative ways to support the education mission for the students of Norwalk. He said the drop out rate will increase and all students will feel the impact, class sizes will raise and there will be limited access to quality education. He added that literacy will be held back and achievements will be on a downward spiral.

39. Mark Robinson 16 Knob Hill Road, stated that he was here on behalf of Wolfpit and Norwalk High School, and that so many aspects of this budget go against every reason he and his wife chose to raise our kids in Norwalk and send them to these schools. He said that if you pass that budget, not only do you fail your taxpayers, but you fail every student in the district in terms of education and safety. He spoke against the budget cuts and encouraged the Committee not to pass the recommendation and to raise the cap.

40. Amy Newson, 5A April Lane – spoke in behalf of Silvermine PTO and urged the Board to examine the value and the roles of early intervention aides that are crucial and have been a proven formula of success of the EIT program. She added that there is beneficial data for future instruction plans and these aides are a valuable extension of teacher instruction. She added that these positions should be maintained, she urges the Board to strongly consider not cutting the EIT program.

41. Kelly Devine, 4 Cary Lane, Norwalk, stated that he is a resident and one of three children who participated in the swim team program at NHS that went on to swim at the college level. She stated costs of the swim programs that are relatively low to and emphasized the co-op swim teams as ones that provide students a path to college swim opportunities, and asked the Board to keep the athletic programs in consideration when approving the budgets to sustain the program. She spoke against the budget cuts and encouraged the Committee not to pass the recommendation and to raise the cap.

42. April Guilbault, 215 W. Rocks Road, Co-President of the Cranbury PTO stated that she is appalled at the devastating cuts in this recommended budget and to have to fight for the future of the City to keep these vital programs is a sad state of affairs.

She said the Board should ask for what is truly needed and stated that she had spoken last week in particular on behalf of the maintaining the Assistant Principal, Intervention and Literacy Aides and Numeracy Coaches at Wolfpit Elementary School.

43. Marcia Kibbe, 1 Singing Woods Road, said she was a resident and Board of Ed employee, and she echoed many of the comments made before and stated that the district is in need of improvement and has made strides, but technology needs staff development for teachers to be trained to reach every student. She added that in a few years assessment testing will be on line and teachers need to be taught technology. She stated that none of this can happen without the budget and resources to do what is necessary for our schools. She urged the Committee to fully fund the budget for education, and not to pass this budget recommendation.

44. Mark Sunda, 11 Ox Yoke Lane, stated that he was born and raised in Norwalk and has been a police Officer for 15 years and shared a story about conversations with his children and said they always say at the end of the day that they learned things at school. He added that these cuts "detrimental to the education and future of our children" and urged the Committee to be aware that the children are our future and we need to provide the means for them to learn.

45. Georgie Ferare, 8 Parkview Lane, Rowayton, thanked the Committee on behalf of the Rowayton PTO and stated that the City needs to be ready to continue to support the budget necessary to provide the level of education that Norwalk needs to meet state standards. She reminded the community that moving this budget forward, the picture will come into clearer focus, and this could change, for better or for worse. She added a statement to the community at large to please continue the fight for the long hall and place education a bigger priority, and give Dr. Marks and the new Board an opportunity to make positive change.

46. Mark Robinson, 11 Pink Cloud Court stated that both he and his wife are life-long residents and chose to stay in Norwalk and added that she has since been president of the Wolfpit PTO. He is concerned about the High Schools with no freshman sports, security problems, and is afraid people will move with what they are faced with in this school system. He urged the Committee to fully fund the budget for education, and not to pass this budget recommendation.

47. Chuck Goulart, President Norwalk High school Music Program, stated that his group is here tonight in support of the education budget that must be maintained for the future of all children in Norwalk. He added that music is far from extracurricular, university studies show students in a music program do drastically better academically, on sat and act testing, with improved self-esteem and confidence, as well as social skills and a slew of other life lessons. In order to run a school system with all of its own pressure from above to perform, and turnout excellence in education, excellent students and citizens--our end goal. Speaking from a laypersons view, if each and every staff person went to the union reps and told them to implement a pay freeze for this year that would narrow our gap by 1.2 % making it just a little amount and just a little closer, as well as eliminate the long dragged out union fighting, if they are all unified.

He added that we all know EVERYONE has to give a little in these difficult times. He urged the Committee to fully fund the budget for education, and not to pass this budget recommendation and to please find other ways for the city to cut items and shift the saving into education budget.

48. **Maria Robinson**, Co-President of the Wolfpit PTO stated that she is appalled at the devastating cuts in this recommended budget and to have to fight for the future of the City to keep these vital programs is a sad state of affairs. She spoke on behalf of the maintaining the Assistant Principal, Intervention and Literacy Aides and Numeracy Coaches at Wolfpit Elementary School. She added that she is concerned about the High Schools with no freshman sports, security problems, and is afraid people will move with what they are faced with in this school system. She urged the Committee to fully fund the budget for education, and not to pass this budget recommendation.

49. **Chris Bonasera**, 11 Fairview Avenue Assistant Principal of West Rocks Middle School stated that he was here tonight to add his voice that the proposed cuts are wrong for Norwalk's students and wrong for this city, will take us all in the wrong direction, hurt our youth, hurt Norwalk's reputation, and our economy as a whole. The proposed cutting of classroom aides on the first grade level, when many students are just beginning to read, will mean a lack of small-group and one-on-one assistance that so many need. It will impede many students' acquisition of reading skills, which is the foundation for all future learning....As part of the 3.32% increase, one assistant principal position is slated to be cut. The loss of an assistant principal at West Rocks would be devastating to the school community. Speaking now to the public, at Ponus Ridge and West Rocks, we serve a most beautifully and challengingly diverse population, diverse in terms of ethnicity, culture, race, family income, and learning needs. Taking away an administrator at West Rocks, and at Ponus Ridge, will destroy that vital level of support. Together, we as a community must do whatever we can to support our schools as we wait for our local, state, and federal economies to rebound. Doing so will protect 11,000 of our young people and our city as a whole.

50. **Rita Leonardi**, World Languages Department head at Brien McMahon High School, said she has had her entire teaching career in Norwalk, and it is a great district. She added that the budget must be kept in tact and increased in view of globalization needed in today's world, and we need to move forward and to give for education not take away.

51. **Reverend Paul Brian Smith**, 11 William Street, introduced himself as Pastor of the Church on the Green stated that the community has come together in support education, and is evident by the numbers of those who have spoken in favor of increasing the budget. He stated that many residents of the community are suffering with increased taxes under financial burdensome times, however the message is clear. He urged the Committee to please do the right thing to take care of the children, as they are our future.

The Public Hearing portion of the meeting was adjourned at 9:25 p.m.

Mr. Kydes requested a five minute recess; the meeting was recessed at 9:30 p.m. and reconvened back into session at 9:45 p.m.

Mr. Kydes stated that the next portion of the meeting will be committee review and discussion and the public may remain, although comments or participation will not be permitted. Mr. Kydes then read the following resolution:

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, 2011, shall be no more than \$273,078,998. This appropriation cap represents total expenditures of \$287,119,594 less estimated intergovernmental grants of \$14,040,596.

Mr. Kydes asked Mr. Hamilton to provide a summary of the budget recommendation. Mr. Hamilton provided a review of the City budget recommendation and stated that is reflected reduced benefits, reduction in contingency, grant agency budgets held flat, debt service of .5% held flat. He summarized the current staffing that has cuts carried forward from prior year, with no increase. He reviewed areas of budget savings from energy costs negotiations of reduced rates, and renegotiated contracts with DPW on solid waste, Police, and Fire Departments reductions in worker's compensation through improved safety programs.

Mr. Kydes then asked the committee members for comments, and Mr. Hempstead stated that he has several questions as a follow up to the meeting held the other night regarding Governor Malloy's proposed budget. He is very concerned about the direction that the state is going and the balance % reduction in grants, and if this has been reflected in the budget. Mr. Hamilton replied that one grant program has been eliminated which is the Pilot Reimbursement for Manufacturing Equipment and Machinery. However, due to the significant uncertainty between what will be actually approved into legislation from the governor's budget and the level of funding statewide, he recommends no adjustment. Mr. Hempstead added that reductions in spending and tax increases would be greater in terms of spending reductions and we're not seeing that. He then asked Mr. Hamilton for his anticipated action following Governor Malloy's proposed budget cuts.

Mr. Hamilton responded with an overview of the pending proposed budget that is pending legislative action, and summarized that Malloy's budget calls for a 30 percent reduction in government and requires state workers to make concessions, and includes more spending cuts than tax increases. Mr. Hempstead added that Governor Malloy's budget also includes a three-cent gas tax increase and a two-cent diesel fuel increase, and at this time when their disposable income has been severely reduced, these tax increases will directly affect those that are poor. He explained that a major step in what city leaders hope will be a lobbying effort aimed at state lawmakers is the ECS funding where with a smaller proportion of its education budget coming from state aid, and asked if there is anything on the horizon to change the revenue stream into the City. Mr. Hamilton answered that Pepperidge Farm is one potential increase to the revenue and there are minor adjustments to the City's Grand List, but nothing material in terms of budget adjustments.

Mr. Hempstead added that comparing Norwalk to other cities, that even if one half of 1 percent of the state aid that goes to the six largest cities in the state—a total of \$910 million—were shifted to Norwalk, the \$4.5 million would address the city's short-term budget needs. He referred to West Hartford that receives more in terms of state funding percentage than Norwalk, because Norwalk is considered a wealthy community, and that we are not asking that overall amount of state education aid to cities and towns go up, just that the share going to Norwalk be increased.

Mr. Hempstead stated that there were comments made tonight about the lack of positions being cut from the City Departments, and he asked Mr. Hamilton to review the recent history regarding positions. Mr. Hamilton said there were 24 positions reduced in the general fund, and 125 non-sworn positions cut over the past 15 years, despite double digit increases in population and budget appropriations. He read a statistic that since 1994-95 the number of non-sworn positions went from 435 to 310 which is a 29% reduction in employment positions.

Ms. Straniti asked about a waiver of real estate conveyance tax and the pending legislation that local governments will be able to vote on. Mr. Hamilton replied that the real estate conveyance tax has decreased from \$6.5 million from few years ago by \$2.1 million. He added that he is not certain of the outcome of the pending legislation and resulting budget implications, but he will look into this and keep the Committee posted.

Mr. Conroy discussed the budget process that has been scrutinized with each of the Department Heads and in reply to one of the public comments, in DPW has the changes to the solid waste contract budget been reflected. Mr. Hamilton replied that the DPW solid waste contractual savings has been built in to this budget. Mr. Conroy asked about another comment made about reducing department positions due to the declining in building as a result of the economic downturn and if further reductions should be reflected due to further examination of each department. Mr. Hamilton replied that Planning & Zoning has gone from 13 to 11 positions and Building Department is already very leanly staffed, having only added part-time positions to pick up where needed. He added that reducing this part-time salary line has been reflected and the Finance Department does not recommend further scrutiny of that process. Mr. Hamilton replied that there has always been a zero-based budget approach where each line is justified and thoroughly examined, not a percentage of prior year actual procedure, as referred to by Ms. Lauricella.

Mr. Conroy asked about funding for the DPW and following city emergencies like the snow storms, how they would be able to handle further snow removal. Mr. Hamilton replied that additional equipment was approved in the DPW capital budget and they have replaced trucks that were originally purchased in 1981, so the fleet has been improved. However, manpower is an issue where there was no back up crew to deploy the trucks during the past storm, and they are on a bare-bones personnel budget with the crews.

Mr. Jaeger stated that he wanted to thank all those who turned out and these are very hard issues to address. He added that although he did not see the Governor's speech in its entirety, these are not easy issues, and we need to look at other ways to bring in additional revenue into the City. He asked Mr. Hamilton if the elderly tax relief program has been put in place, and he replied that the pilot program was eliminated, he has not yet had a chance to decipher all the elements of the governor's proposal. He added that overall we made out okay, but there is no new adjustment or dollars added from the additional state sales tax, and again all this is pending legislative approval.

Mr. Jaeger added that he went to Norwalk High School and there were the best four years of his life, and as a result he is very passionate about the education system in Norwalk and fully supports the Board of Education's requested \$4.7 million increase.

Mr. Kydes called for order and reminded the audience that they had their time for comments, and this discussion is for the committee members and although the public may remain, comments or participation will not be permitted.

Ms. King thanked members of the public for turning out for this hearing, and said she also supports the Board of Education's requested \$4.7 million increase. She does have further questions of the Finance Department as a result of the governor's sales tax increase and how much revenue that will bring back to the City. Mr. Hamilton replied that he has not yet had a chance to decipher all the elements of the governor's proposal, that there is no new dollars added to this budget from the additional state sales tax, and again all this is pending legislative approval. Ms. King asked if he will have a chance by Tuesday to incorporate any changes, and he replied that it is too soon, and to realize that inter-government revenue increases actually lowers the cap. He cautioned that changes will not be reflected until the proposed changes actually become law and by incorporating proposed changes now reduces future flexibility.

Ms. King asked if the Finance Department has a plan to grow revenues based on fees, and Mr. Hamilton replied that he is a strong proponent of fees such as beach sticker fees and building and fire code enforcement fees. He added that however, the increased revenue is minimal and it is up to the Council to adopt those fees, and that has not happened in the recent review process of several of these proposed fees.



Ms. King then asked about the comment made about the Pension Fund being over-funded and Mr. Hamilton replied that many of those comments were not accurate. He explained that the City's management of the Pension Fund is closely monitored by the Actuarial Study of the Asset Value of the Fund which is different from the Market value, and they are still smoothing losses in valuation from 2008. He added that they recognize Norwalk's fund is in better shape than most funds in the state, however, City Charter requires contributions based on the Actuary recommendation that is closely followed.

Ms. King asked about the Grand List and if there is a mapping system to track sales and valuations of commercial property that sells for higher than the assessed value.

Mr. Hamilton replied that this would be handled by the Tax Assessor's Office, but that he is aware that sales are recorded and used in future re-evaluations with variations determined by the Assessment Appeal Board in conjunction with the Tax Assessor's Office.

Ms. King asked about the surrounding towns and if anyone has looked at the percentage of the budget spent on education compares to towns like Darien that is a forward-thinking town that spends 75% of their budget on education. Mr. Hamilton replied that Darien is a town of smaller size that has a volunteer Fire Department where Norwalk spends \$15 million on the Fire Department. He added that comparing to comparable Cities like Stamford, the percentages are fairly close. Mr. Hempstead added that Darien does not have affordable housing and again cited the high amount of state aid going to West Hartford, where the population has more per capita wealth than Norwalk and fewer educational challenges requiring additional spending.

Ms. King stated that she would like to amend the budget to raise the cap.

**** MS. KING MOTIONED TO AMEND THE BUDGET TO RAISE THE
LIMIT ON TOTAL APPROPRIATIONS TO \$276,449,446.
** THE MOTION FAILED WITH TWO VOTES IN FAVOR (KING,
JAEGER) AND FOURR OPPOSED (HEMPSTEAD, KYDES, CONROY,
STRANITI).**

Mr. Hempstead asked to summarize that he has heard so much about shared sacrifice but that is actually a misnomer to what should be shared responsibility. He stated Norwalk has a very diverse population and has consistently, for decades, been shortchanged especially when the percentage of students from non-English-language homes in Norwalk rose from 24.3 percent (in the 2000-2001 school years) to 35 percent five years later. In the same period, the percentage of non-English language speaking students in Norwalk rose from 7.7 percent to 12.5 percent. Across the state, the proportion went from 3.7 percent to 5.2 percent, yet the number of Norwalk students eligible for free or reduced priced meals rose from 23.1 percent of all students to 39.9 percent over the past five years. Statewide, the averages also increased, but by a much smaller percentage: from 26.4 percent to 32.9 percent. From 2001 to 2008, Educational Cost Sharing grants as a percentage of Norwalk's education budget decreased from 11.7 percent to 11.1 percent. He added that everyone takes a piece of the pie, and in these uncertain times, he simply cannot pass along further increase to the taxpayers of Norwalk.

Mr. Kydes stated that there has to be a transparent process of union negotiations with the Board of Education and salary freezes as has been done throughout the City Departments. Mr. Kydes stated that last year during the last budget exercise and again this year that other bargaining units in the city have taken pay freezes. The BOE needs to continue to revisit this position with the various bargaining units and individual contract holders in order to save more jobs. Mr. Kydes read off salaries of the Superintendent, Assistant Superintendent, Chief Financial Officer, and Director of Human Resources and stated that the average teacher, administrator and central office staff member earns 2 and 3 times more in wages and benefits than the average Norwalk resident.

He reviewed the top salaries of school principals and assistant principals and administrators and outlined the amount of the salary increases proposed. Mr. Conroy interjected that this was a time consuming process and asked where Mr. Kydes was going with this dissertation and to get to the point. Mr. Kydes replied that Mr. Conroy was out of line with that comment and Mr. Conroy answered that he would be willing to adjourn the meeting if he could not get a sense of where this discussion was leading, in the interests of time and in consideration of the public.

Mr. Kydes continued on and said that and suggested that if salary freeze and step increase changes should be made a major budget savings would be achieved. He added that we pay high taxes, we pay our city employees based on a very closely scrutinized budget. He then asked Mr. Hamilton what percentage of the City's budget is for education Mr. Hamilton replied that Education spending is 53% and other related areas represent over 61% of the entire budget. Mr. Kydes asked and if the City has a say in how the education budget is spent, and Mr. Hamilton replied that only the Norwalk Public Schools Finance Department along with the Board of Education has a say on how this amount is actually spent. Mr. Kydes restated that further scrutiny of the education should be done, and not to cut programs like hockey, but to examine salaries, and he again suggested that if salary freeze and step increase changes should be made a major budget savings would be achieved.

**** MR. HEMPSTEAD MOTIONED TO ACCEPT THE RESOLUTION AS FOLLOWS:**

WHEREAS, SECTION I-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 THE MAXIMUM LIMIT ON TOTAL APPROPRIATIONS FOR THE CITY OF NORWALK FOR FISCAL YEAR BEGINNING JULY 1, 2011, SHALL BE NO MORE THAN \$273,078,998. THIS APPROPRIATION CAP REPRESENTS TOTAL EXPENDITURES OF \$287,119,594 LESS ESTIMATED INTERGOVERNMENTAL GRANTS OF \$14,040,596.

BE IT FURTHER RESOLVED THAT THE RESULT OF THIS VOTE AND RESOLUTION TOGETHER WITH THE ATTACHED 2011-12 BUDGET GUIDE BE FORWARDED BY THE CLERK OF THE CITY OF NORWALK TO THE BOARD OF ESTIMATE AND TAXATION.

**** THE MOTION PASSED WITH FOUR VOTES IN FAVOR (HEMPSTEAD, KYDES, CONROY, STRANITI) TWO VOTES OPPOSED (KING JAEGER), AND NO ABSTENTIONS.**

Mr. Kydes thanked members of the public for attending, and thanked the committee members for their work with this very difficult process.

**** MR. HEMPSTEAD MOTIONED TO ADJOURN THE MEETING.
** THE MOTION PASSED UNANIMOUSLY.**

The meeting was adjourned at 11:15 p.m.

Respectfully Submitted,

Marilyn Knox
Telesco Secretarial Services

DRAFT

AGENDA

MARCH 10, 2011

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

ARCHIBALD KRISTIN DUFFIN	09-MV-302007 (\$104.32)	PRORATION
BONDELL JESSICA B	09-MV-305448 (\$11.22)	PRORATION
CHAKWIN JANET R	09-MV-310234 (\$66.67)	PRORATION
CHASE AUTO FINANCE CORP	09-MV-310764 (\$34.66)	PRORATION
CHASE AUTO FINANCE CORP	09-MV-310425 (\$63.20)	PRORATION
DAIMLER TRUST	09-MV-314133 (\$209.35)	PRORATION
DAVIS GREGORY O	09-MV-314667 (\$129.32)	ABATEMENT
DCFS	09-MV-314978 (\$20.41)	PRORATION
DCFS	09-MV-314815 (\$55.27)	PRORATION
DCFS	09-MV-314952 (\$281.45)	PRORATION
FGB CONSTRUCTION COMPANY	09-MV-320359 (\$651.85)	ABATEMENT
FINANCIAL SER VEH TRUST (\$7,761.52)	08 & 09-MV-SEVERAL SEE BACK UP	PRORATIONS
GMAC	09-MV-324657 (\$259.76)	PRORATION
GMAC	09-MV-324626 (\$261.70)	PRORATION
GMAC (\$1,519.17)	08-MV-SEVERAL SEE BACK UP	PRORATIONS & ABATEMENTS
GMAC AUTOMOTIVE BANK (\$854.34)	08-MV-325095 (\$365.15)	DUPLICATE PAYMENT
	08-MV-325096 (\$489.19)	DUPLICATE PAYMENT
GMAC AUTOMOTIVE BANK (\$4,041.92)	08-MV-SEVERAL SEE BACK UP	DUPLICATE PAYMENT
HENRIQUEZ JANNECE	09-MV-327769 (\$39.80)	OVERPAYMENT/PRORATION
HONDA LEASE TRUST	09-MV-329106 (\$33.17)	PRORATION
HONDA LEASE TRUST	09-MV-329508 (\$72.46)	PRORATION
HVT	09-MV-330318 (\$161.43)	PRORATION
KNETTEL KAREN (\$218.89)	09-MV-333493 (\$146.23)	DUPLICATE PAYMENT
	09-MV-333494 (\$72.66)	DUPLICATE PAYMENT
MANDUJANO MANUEL	09-MV-338431 (\$102.73)	ABATEMENT

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

MIECZNIKOWSKA KATARZYNA	09-MV-341422 (\$783.98)	PRORATION
NILT INC	08-MV-344829 (\$100.27)	PRORATION
(\$461.43)	09-MV-344522 (\$361.16)	ABATEMENT
NISSAN INFINITI LT	09-MV-344648 (\$33.14)	PRORATION
	09-MV-344651 (\$56.15)	PRORATION
(\$186.19)	09-MV-344981 (\$96.90)	PRORATION
NISSAN INFINITI LT	09-MV-345158 (\$224.62)	PRORATION
NISSAN INFINITI LT	08-MV-345281 (\$213.10)	PRORATION
(\$608.62)	09-MV-344922 (\$395.52)	ABATEMENT
NISSAN INFINITI LT	09-MV-344799 (\$127.43)	PRORATION
	09-MV-344809 (\$54.62)	PRORATION
	09-MV-344904 (\$260.32)	PRORATION
	09-MV-344947 (\$322.45)	PRORATION
(\$804.16)	09-MV-345044 (\$39.34)	PRORATION
OPTION II LLC THE	09-MV-346309 (\$13.90)	PRORATION
PIZA MORAN VALENTIN	09-MV-349809 (\$27.28)	PYMT APPLIED TO WRONG ACCT.
PRESCOTT TREVOR M	09-MV-350137 (\$52.86)	PRORATION
RAMOS VIVIANA	09-MV-351043 (\$36.49)	PRORATION
RIDDICK LINDA D	09-MV-351998 (\$144.68)	PRORATION
SMITH DIANE S	09-MV-357822 (\$47.06)	PRORATION
STAR PHILIP A	09-MV-358960 (\$27.46)	PRORATION
THANE RICHARD E SR OR JOAN	09-MV-360870 (\$102.73)	PRORATION
TOYOTA MOTOR CREDIT CORP	09-MV-362087 (\$36.92)	PRORATION
TOYOTA MOTOR CREDIT CORP	09-MV-362286 (\$62.77)	PRORATION
(\$181.69)	09-MV-362372 (\$118.92)	PRORATION
TOYOTA MOTOR CREDIT CORP	09-MV-362315 (\$474.80)	PRORATION
VINCI CHARLES JR	09-MV-364741 (\$238.18)	PRORATION

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

VW CREDIT LEASING LTD	09-MV-365338 (\$108.90)	PRORATION
VW CREDIT LEASING LTD	09-MV-365342 (\$111.04)	PRORATION
QUALITY MACHINE & TOOL CO. LLC	09-PP-202729 (\$10.75)	COC/AUDIT
CORELOGIC	09-RE-112076 (\$2331.55)	DUP PYMT
(\$2,452.41)	09-RE-112077 (\$120.86)	DUP PYMT
RE: HERTZ ANDREW		
CORELOGIC	09-RE-110980 (\$2,517.55)	PAID IN ERROR PROP SOLD
RE: ARTHUR J GRECO		
DEPANFILIST VALLERIE	09-RE-120914 (\$1,777.53)	DUPLICATE PAYMENT
GENTILE ALBERT J AND HANSER ERIC J	09-RE-110184 (\$3,598.67)	OVERPAYMENT
MOUNT ZION BAPTIST CHURCH OF NORWALK	09-RE-128605 (\$787.63)	TAX EXEMPT AS OF 11/7/10
PARISH OF GRACE CHURCH	09-RE-120491 (\$4,949.16)	TAX EXEMPT AS 7/23/10
RICHARD ROINA	09-RE-127280 (\$2,993.84)	DUP PYMT
RE: 30 GOLDEN HILL ST		
WEISS KENYON AND MAIDA	09-RE-128575 (\$5,544.73)	OVERPAYMENT
<u>SPECIAL REQUEST</u>		
1550-1560 POST RD EAST LLC	09-RE-100042 (\$12,168.65)	DUPLICATE PAYMENT

1ST REFUND REQUEST FORM MAILED BETWEEN 5/24/10 THRU 1/24/11 AT FINANCIAL SERV VEH TRUST

VIN	BILL #	PLATE	DEPARTMENT	AMOUNT
WBAWL73557PX48341	08-320929	594WFR	FIN SERV	\$191.26
WBAEK13416CN75278	08-321133	353UDK	FIN SERV	\$874.37
WBXPA93465WA32184	08-321217	893TZN	FIN SERV	\$373.36
WBXPA93455WD24053	08-321244	350WMZ	FIN SERV	\$342.26
WBABW53466PZ43171	08-321249	BACDOC	FIN SERV	\$387.56
WBAVB73537PA65863	08-321251	883UXN	FIN SERV	\$404.61
WBSBL93454PN57088	08-321256	330TMZ	FIN SERV	\$509.75
WMWRC33566TK73780	09-320576	933UUL	FIN SERV	\$182.04
5UMDU93558LM08730	09-320627	234UMB	FIN SERV	\$287.39
WBAVC73567KP30021	09-320650	287WHX	FIN SERV	\$38.12
WBAWR33538P153500	09-320653	298WYY	FIN SERV	\$116.13
4USBU53587LW92836	09-320672	346UVF	FIN SERV	\$155.76
WBXPA93486WG82555	09-320716	532UNJ	FIN SERV	\$375.48
WBAWL73507PX50160	09-320722	554WKO	FIN SERV	\$218.91
5UXFE43527L018341	09-320735	597WKO	FIN SERV	\$234.61
WBAVC73527KP32851	09-320755	643WHH	FIN SERV	\$457.60
WBXPC93497WF11390	09-320773	686UZF	FIN SERV	\$370.62
WBAVC93538K043317	09-320789	711WXA	FIN SERV	\$546.15
WBXPC93457WF27893	09-320796	726WHX	FIN SERV	\$41.17
WBAPK53519A511234	09-320827	820XCV	FIN SERV	\$414.59
WMWMF73518TV33174	09-320910	156WZP	FIN SERV	\$95.59
5UXFA13506LY45571	09-320957	786XDM	FIN SERV	\$482.72
WBANF33557CW71344	09-321008	385WBH	FIN SERV	\$259.21
5UXFA13506LY45571	09-321012	950UPT	FIN SERV	\$402.26
TOTAL				\$7,761.52

2ND & 3RD REFUND REQUEST FORM FAX ON 2/8/2011. PLEASE MAIL BACK ORIGINAL SIGNATURE AT

**NORWALK TAX COLLECTOR OFFICE
125 EAST AVE
NORWALK, CT 06851**

G M A C

Bill #	Vehicle	plate #	Refund
08-324698	2007/chev Suburban	277 W H H	\$ 368.25
08-324820	2005/chev REQuinox	671 NRK	\$ 216.52
08-324875	2006/STRN VuE	953 U O M	\$ 157.60
08-324895	2007/chev CK 10936	40 CK 63	\$ 235.49
08-324936	2006/PONT Torrent	265 U B W	\$ 212.40
08-324968	2006/chev Eguinox	529 U C E	\$ 204.94
08-325001	2006/chev Impala	682 U J O	\$ 123.97
Total			\$ 1,519.17

RECEIVED
THOMSON
2011 JAN 13 A 9:49

G M H C

Bill #	Vehicle	plate #	Refund
⑩ 08-325039	2006/SAF 97X	653 USF ②	\$ 344.75
⑩ 08-325040	2008/SAF 93	277 WMG ①	\$ 520.69
⑩ 08-325041	2007/SAF 95	335 WKP ①	\$ 461.54
⑩ 08-325042	2007/SAF 93	732 UUU ①	\$ 343.80
08-325043	2007/SAF 93	896 WCP ②	\$ 343.80
08-325082	2008/CHRV K15	735 WVS ①	\$ 772.57
08-325098	2008/SAF 93	BKLYN ①	\$ 734.03
08-325078	2008/SAF 93	712 WGP ①	\$ 520.74
Total			\$ 4,041.92

RECEIVED
THOMSON
2011 JAN 13 A 9:49

From: Stewart, Michael
Sent: Tuesday, March 01, 2011 4:37 PM
To: Biagiarelli, Lisa
Subject: NAC Equities, LLC v Norwalk

NAC Equities, LLC, the former owners of 57 West Rocks Road, Norwalk CT. is seeking a refund of \$92,189.44 in excess taxes paid on the 2008 and 2009 Grand Lists. The refund amount is the result of a proposed Stipulation for Judgment reached during pre-trial court proceedings in New Britain CT. This exception to the City's customary practice of stipulating to credit on future taxes is necessary because NAC Equities, LLC no longer has any stake in the property or its future tax obligations.

Michael Stewart
Assessor

SECTION A

RESOLVED

**SPECIAL APPROPRIATIONS - MARCH 7, 2011
BOARD OF ESTIMATE AND TAXATION**

ADVERTISED ITEM:

FISCAL YEAR 2010-11:

1. RESOLVED, that a sum not to exceed \$280,664 be and the same is hereby transferred from Contingency to the Police Department to purchase 8 Crown Victoria Police Cars. (Account # 01-3053-5731).



DEPARTMENT OF FINANCE
OFFICE OF MANAGEMENT & BUDGETS

Date: March 7, 2011

To: Members of the Board of Estimate & Taxation

From: Donna Castracane, Asst. Director of Management and Budgets

Re: Special Appropriations

ADVERTISED ITEMS: - FY 2010-11

Item 1:

\$280,664 from Contingency to the Police Department to purchase 8 Crown Victoria Police Cars.

This special appropriation is to purchase eight additional Crown Victoria Police Cruisers in the current year in lieu of funding any police cars in the FY 2011-12 budget.

The Police Department would like to purchase the additional cars in the current year due to the fact that Crown Victoria model is being discontinued by the manufacturer, and orders are only being accepted through March 2011. The replacement Police model will be the Ford Taurus, but the Police Package Taurus is not expected to be available until spring 2012, and the price is expected to be higher than the Crown Victoria.

The Crown Victoria Police cruiser can be purchased at current year pricing of \$22,175/each, with a total cost of approximately \$35,000, including light bars, siren, radio, and other equipment. Purchasing the cars in the current year will allow the Board of Estimate and Taxation to remove \$280,664 from the FY 2011-12 budget, and gives the Police Department a year to research options for a replacement to the Crown Victoria.

Finance recommends approval.

Norwalk Department of Police Service

One Monroe Street PO BOX 239, Norwalk, CT 06856-0239

February 24, 2011

Mr. Thomas Hamilton
Finance Director
125 East Av.
Norwalk, Ct. 06851

Mr. Hamilton,

The Police department requests a special appropriation of \$280,664 in this fiscal year 2010-2011's budget in order to purchase the cars and vans recommended in next fiscal year's budget. The spending this year will reduce next year's appropriation. The reason for the request is that this is the last year that the Crown Victoria is available and in order to receive the cars by next year at guaranteed pricing the orders have to be placed by March of 2011. Please refer to account number 030-13053-5731. All vendors contacted have agreed to hold the present pricing for the new vehicles.

I am respectfully requesting that this be placed on the next available Board of Estimate and Taxation agenda in March.

Please advise me if Police Department representation is required.

If you have any questions or concerns, feel free to contact me at any time.

Respectfully submitted,

Lt. Michael R. Paul
Support Services Division

3:20 PM

02/17/11

Accrual Basis

OAK HILLS PARK AUTHORITY

Balance Sheet Prev Year Comparison

As of January 31, 2011

	Jan 31, 11	Jan 31, 10	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 • Cash				
1010 • CAP Account - Wachovia	34,646.63	3,910.14	30,736.49	786.1%
1011 • Money Market - Wachovia	101,785.40	112,436.31	-10,650.91	-9.5%
1050 • Petty	300.00	300.00	0.00	0.0%
1060 • Cart Petty Cash	400.00	400.00	0.00	0.0%
Total 1000 • Cash	137,132.03	117,046.45	20,085.58	17.2%
Total Checking/Savings	137,132.03	117,046.45	20,085.58	17.2%
Other Current Assets				
1100 • Inventory	104,942.75	95,939.85	9,002.90	9.4%
1300 • Prepaid Expenses	-3,853.43	-14,066.49	10,213.06	72.6%
Total Other Current Assets	101,089.32	81,873.36	19,215.96	23.5%
Total Current Assets	238,221.35	198,919.81	39,301.54	19.8%
Fixed Assets				
1500 • Fixed Assets				
1505 • Machinery and Equipment	1,144,306.20	999,788.69	144,517.51	14.5%
1561 • Park Improvements	1,420,887.22	1,388,858.27	32,028.95	2.3%
1562 • Restaurant	2,277,134.66	2,277,134.66	0.00	0.0%
1510 • Accumulated Depreciation/Am...	-2,110,830.80	-1,823,646.30	-287,184.50	-15.8%
Total 1500 • Fixed Assets	2,731,497.28	2,842,135.32	-110,638.04	-3.9%
Total Fixed Assets	2,731,497.28	2,842,135.32	-110,638.04	-3.9%
Other Assets				
1550 • Other Assets				
1555 • Restaurant Escrow	230,728.00	226,102.00	4,626.00	2.1%
Total 1550 • Other Assets	230,728.00	226,102.00	4,626.00	2.1%
Total Other Assets	230,728.00	226,102.00	4,626.00	2.1%
TOTAL ASSETS	3,200,446.63	3,267,157.13	-66,710.50	-2.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 • *Accounts Payable	60,349.86	71,322.00	-10,972.14	-15.4%
Total Accounts Payable	60,349.86	71,322.00	-10,972.14	-15.4%
Other Current Liabilities				
2100 • Accrued federal withholding...	28,093.29	21,749.14	6,344.15	29.2%
2102 • Accrued SUTA	1,390.38	0.00	1,390.38	100.0%
2103 • Accrued FUTA	265.43	0.00	265.43	100.0%
2200 • Accrued Expenses	29,765.00	14,683.43	15,081.57	102.7%
2250 • Deferred Revenue				
2251 • Tournament Deposits	600.00	5,300.00	-4,700.00	-88.7%
Total 2250 • Deferred Revenue	600.00	5,300.00	-4,700.00	-88.7%
2400 • Cart Sales Tax Due	0.00	-16.22	16.22	100.0%
Total Other Current Liabilities	60,114.10	41,716.35	18,397.75	44.1%
Total Current Liabilities	120,463.96	113,038.35	7,425.61	6.6%

:20 PM

2/17/11

ccrual Basis

OAK HILLS PARK AUTHORITY
Balance Sheet Prev Year Comparison
As of January 31, 2011

	Jan 31, 11	Jan 31, 10	\$ Change	% Change
Long Term Liabilities				
2726 • Paving Debt	97,582.50	97,582.50	0.00	0.0%
2500 • Monies due City of Norwalk	120,061.42	90,930.09	29,131.33	32.0%
2700 • Irrigation Debt	416,842.09	416,843.26	-1.17	0.0%
2725 • Restaurant debt	2,065,707.00	2,127,506.62	-61,799.62	-2.9%
2750 • Loans Payable- Textron	1,974.74	3,369.42	-1,394.68	-41.4%
2755 • Loan Payable-GE	0.00	14,208.90	-14,208.90	-100.0%
2756 • Loan payable Ascom	2,797.55	8,109.12	-5,311.57	-65.5%
2757 • Note Payable - Carts	-1,420.44	99,050.56	-100,471.00	-101.4%
2758 • Loan Payable Toro Procore	6,549.71	12,712.51	-6,162.80	-48.5%
2760 • Loans Payable John Deere	14,802.87	27,755.17	-12,952.30	-46.7%
2761 • John Deere Tractor	20,404.39	31,784.57	-11,380.18	-35.8%
2762 • John Deere Loan - 2010	130,477.77	0.00	130,477.77	100.0%
Total Long Term Liabilities	2,875,779.60	2,929,852.72	-54,073.12	-1.9%
Total Liabilities	2,996,243.56	3,042,891.07	-46,647.51	-1.5%
Equity				
3000 • Fund Balance				
3010 • Fund Balance - Beginning	-23,943.81	-23,943.81	0.00	0.0%
Total 3000 • Fund Balance	-23,943.81	-23,943.81	0.00	0.0%
3500 • Reserves				
3550 • Reserve for Contingencies	405,368.10	405,368.10	0.00	0.0%
Total 3500 • Reserves	405,368.10	405,368.10	0.00	0.0%
3900 • Retained Earnings	-104,935.59	-39,189.23	-65,746.36	-167.8%
Net Income	-72,285.63	-117,969.00	45,683.37	38.7%
Total Equity	204,203.07	224,266.06	-20,062.99	-9.0%
TOTAL LIABILITIES & EQUITY	3,200,446.63	3,267,157.13	-66,710.50	-2.0%

OAK HILLS PARK AUTHORITY

Profit & Loss Prev Year Comparison

July 2010 through January 2011

	Jul '10 - Jan 11	Jul '09 - Jan 10	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 • REVENUES				
4001 • Golf Revenue				
4010 • Golf Fees	609,717.82	633,231.90	-23,514.08	-3.7%
4020 • I.D. Cards	11,983.00	17,861.00	-5,878.00	-32.9%
4050 • Cart Revenue	168,630.99	175,930.07	-7,299.08	-4.2%
4060 • Golf Revenue - Gift Certif.	13,057.00	12,377.00	680.00	5.5%
4001 • Golf Revenue - Other	409.99	1,019.00	-609.01	-59.8%
Total 4001 • Golf Revenue	803,798.80	840,418.97	-36,620.17	-4.4%
4100 • Tennis Revenue	14,400.00	7,000.00	7,400.00	105.7%
4200 • Rental Income	7,700.00	7,700.00	0.00	0.0%
4300 • Investment Income	475.84	1,187.87	-712.03	-59.9%
4400 • Misc. Income	1,307.24	0.00	1,307.24	100.0%
4600 • Restaurant Income	55,144.39	54,211.05	933.34	1.7%
Total 4000 • REVENUES	882,826.27	910,517.89	-27,691.62	-3.0%
Total Income	882,826.27	910,517.89	-27,691.62	-3.0%
Expense				
5000 • PERSONNEL EXPENSE				
5010 • Management Salary	85,912.40	84,096.80	1,815.60	2.2%
5030 • Administrative	41,746.23	45,930.92	-4,184.69	-9.1%
5040 • Administrative O/T	0.00	0.00	0.00	0.0%
5050 • Course Personnel	135,752.42	149,358.51	-13,606.09	-9.1%
5060 • Course Personnel O/T	7,918.92	8,973.03	-1,054.11	-11.8%
5070 • Seasonal Personnel	67,150.75	61,468.00	5,682.75	9.3%
5080 • Seasonal Personnel O/T	9,944.17	9,403.35	540.82	5.8%
Total 5000 • PERSONNEL EXPENSE	348,424.89	359,230.61	-10,805.72	-3.0%
5200 • EMPLOYEE BENEFITS				
5210 • Payroll Taxes	34,029.03	36,869.18	-2,840.15	-7.7%
5250 • Health Insurance	36,369.31	34,114.52	2,254.79	6.6%
5260 • Workmans Compensation	11,029.00	9,557.31	1,471.69	15.4%
5270 • Retirement Plans	8,450.95	9,325.01	-874.06	-9.4%
Total 5200 • EMPLOYEE BENEFITS	89,878.29	89,866.02	12.27	0.0%
5400 • ADMINISTRATIVE EXPENSES				
5420 • Telephone	5,057.62	4,596.49	461.13	10.0%
5430 • Professional Fees	13,125.00	14,485.00	-1,360.00	-9.4%
5440 • Office Expense	20,854.65	12,441.31	8,413.34	67.6%
5441 • Bank Charges	1,309.31	1,462.37	-153.06	-10.5%
5442 • Credit Card Fees	11,611.06	11,575.12	35.94	0.3%
5445 • Postage	635.84	833.86	-198.02	-23.8%
5450 • Training and Dues				
5451 • Travel Expenses	386.40	348.68	37.72	10.8%
5450 • Training and Dues - Other	1,435.88	3,212.43	-1,776.55	-55.3%
Total 5450 • Training and Dues	1,822.28	3,561.11	-1,738.83	-48.8%
5460 • Outside Services	2,574.99	2,825.94	-250.95	-8.9%
5461 • Authority Secretarial Services	984.82	950.97	33.85	3.6%
5469 • Other Outside Services	8.84	0.00	8.84	100.0%
5470 • Other Administrative	3,218.23	7,496.71	-4,278.48	-57.1%
5480 • Utilities	15,587.18	16,871.33	-1,284.15	-7.6%
5490 • Water	623.95	479.25	144.70	30.2%
5500 • Liability Insurance	16,191.00	20,464.50	-4,273.50	-20.9%
5510 • Security	855.00	720.00	135.00	18.8%
5520 • Interest Expense				
5526 • Interest - John Deere Equip...	481.35	2,425.28	-1,943.93	-80.2%
5520 • Interest Expense - Other	5,586.14	25,083.97	-19,497.83	-77.7%
Total 5520 • Interest Expense	6,067.49	27,509.25	-21,441.76	-77.9%
Total 5400 • ADMINISTRATIVE EXPENS...	100,527.26	126,273.21	-25,745.95	-20.4%
5700 • PARK MAINTENANCE				

:12 PM

12/11/11

Accrual Basis

OAK HILLS PARK AUTHORITY

Profit & Loss Prev Year Comparison

July 2010 through January 2011

	Jul '10 - Jan 11	Jul '09 - Jan 10	\$ Change	% Change
5710 • Water	13,191.87	12,206.15	985.72	8.1%
5720 • Heating Fuel	6,780.48	6,031.10	749.38	12.4%
5730 • Grounds Maintenance	27,549.11	50,598.86	-23,049.75	-45.6%
5740 • Tree Maintenance	1,800.00	2,700.00	-900.00	-33.3%
5750 • Agriculture and Chemicals	72,811.96	72,268.77	543.19	0.8%
5760 • Irrigation Maintenance	6,916.81	5,546.22	1,370.59	24.7%
5770 • Consumable Tools	538.30	1,712.06	-1,173.76	-68.6%
5780 • Tee and Green Supplies	516.14	2,209.31	-1,693.17	-76.6%
5790 • Other Supplies	58.85	331.17	-272.32	-82.2%
5795 • Janitorial Supplies	1,368.05	1,768.42	-400.37	-22.6%
5800 • Equipment Maintenance	23,622.14	26,379.08	-2,756.94	-10.5%
5810 • Equipment Rental	106.58	1,233.51	-1,126.93	-91.4%
5820 • Building Maintenance	4,872.05	14,546.14	-9,674.09	-66.5%
5830 • Capital Projects(MP + Rest.)	119.30	0.00	119.30	100.0%
5840 • Small Equipment	1,282.22	6,407.57	-5,125.35	-80.0%
5850 • Vehicle Maintenance	452.29	0.00	452.29	100.0%
5860 • Gasoline/Diesel Fuel	7,656.57	4,287.16	3,369.41	78.6%
5880 • Employee work clothes	801.30	640.56	160.74	25.1%
Total 5700 • PARK MAINTENANCE	170,444.02	208,866.08	-38,422.06	-18.4%
6000 • CART EXPENSE				
5090 • Cart Personnel	18,339.08	17,950.24	388.84	2.2%
5100 • Cart Personnel O/T	0.00	0.00	0.00	0.0%
6020 • Electricity	6,085.77	5,823.71	262.06	4.5%
6030 • Maintenance	648.17	1,106.76	-458.59	-41.4%
6050 • Cart Insurance	2,800.00	2,800.00	0.00	0.0%
6060 • Misc. Cart Expense	1,624.70	435.26	1,189.44	273.3%
Total 6000 • CART EXPENSE	29,497.72	28,115.97	1,381.75	4.9%
6500 • TENNIS				
6570 • Other Expense	0.00	0.00	0.00	0.0%
Total 6500 • TENNIS	0.00	0.00	0.00	0.0%
6999 • Miscellaneous Services	8.84	0.00	8.84	100.0%
Total Expense	738,781.02	812,351.89	-73,570.87	-9.1%
Net Ordinary Income	144,045.25	98,166.00	45,879.25	46.7%
Other Income/Expense				
Other Expense				
8000 • Depreciation/Amortization	152,992.50	147,484.00	5,508.50	3.7%
8002 • Bond to City	63,338.38	68,651.00	-5,312.62	-7.7%
Total Other Expense	216,330.88	216,135.00	195.88	0.1%
Net Other Income	-216,330.88	-216,135.00	-195.88	-0.1%
Net Income	-72,285.63	-117,969.00	45,683.37	38.7%



DEPARTMENT OF FINANCE

OFFICE OF THE DIRECTOR

MEMORANDUM

DATE: March 1, 2011

TO: The Members of the Board of Estimate and Taxation

FROM: Thomas Hamilton, Director of Finance

RE: Local Elderly Tax Relief Program

In accordance with our discussion last month, I am recommending that the City amend its local Elderly Tax Relief program under Chapter 103 of the City Code.

The proposed amendments would alter the City's existing program in two ways. First, the amount of relief provided to Tier 1 recipients would be increased by 15%, from \$1,000 to \$1,150. The last time that the benefit provided under this program was modified was three years ago.

Moreover, I am recommending that the income range for Tier 1 be modified from the current 0% to 68.25% of the State income limit under the State Elderly Relief program, to a new range of 0% to 81% of the State income limit. The State income limit is currently set at \$39,500, and is adjusted annually by the State. Under this proposal, therefore, the Tier 1 income limit would increase from \$27,000 to \$32,000.

The Tier 2 income limit will remain the same at 114.33% of the State program, and the new Tier 2 range will be from 81.01% - 114.33% of the State income limit, or up to \$45,200. Tier 2 recipients will continue to be eligible for a local tax credit of \$750.

The cost of these proposed changes is estimated at \$145,300, based on the current mix of participants in the program. Under the State law, in order for the Common Council to consider amending the City's Local Elderly Tax Relief Program, the Board of Estimate and Taxation must first recommend such a change to the Common Council. If the members of the Board of Estimate and Taxation are in support of this proposal, I would recommend that this item be approved and forwarded to the Common Council, so that it can be acted upon prior to the processing of tax credits for the July 2011 tax bills.

Cc: Richard Moccia, Mayor
Michael Stewart, Tax Assessor

Local Elderly Tax Relief Proposal
(No State Reimbursement is available for this program)

A. Cost of Increasing Tier 1 Tax Credit by 15%

	<u>Income Range</u>	<u># of Households</u>	<u>Current Max Benefit</u>	<u>Current Cost</u>	<u>Proposed New Benefit - 15%</u>	<u>Proposed New Cost</u>	<u>Increased Cost</u>
Tier 1	0 > \$27,000	494	\$1,000	\$494,000	\$1,150	\$568,100	\$74,100
Tier 2	\$27,000 > \$45,200	515	\$750	\$364,462	\$750	\$364,462	\$0
TOTAL		1009		\$858,462		\$932,562	\$74,100

B. Cost of Increasing Lower Income Range by \$5,000

	<u>Income Range</u>	<u># of New Households (estimated)</u>	<u>Prior Benefit</u>	<u>Proposed New Benefit</u>	<u>Increased Cost</u>
Tier 1	\$27,000 > \$32,000	178	\$750	\$1,150	<u>\$71,200</u>
TOTAL					\$71,200

Note: 178 qualified individuals have reported income between \$27,000 - \$32,000

PROJECTED TOTAL COST OF PROGRAM	\$858,462	\$1,003,762	\$145,300
--	------------------	--------------------	------------------

Current Grand List	\$12,668,270,800		
Mill Rate Impact	0.0678	0.0792	0.0115
4th Taxing District Median Single Family	\$287,140	\$19.46	\$22.75
6th Taxing District Median Single Family	\$686,945	\$46.55	\$54.43