

**CITY OF NORWALK
BOARD OF ESTIMATE & TAXATION
JUNE 8, 2015**

ATTENDANCE: James Clark, Chairman; Mayor Harry Rilling, Gregory Burnett
Anne Yang-Dwyer, Edwin Camacho.

STAFF: Robert Barron, Director Management & Budgets;
Thomas Hamilton, Finance Director;
Erin Herring, Assistant City Clerk.

Call to Order

Chairman Clark called the meeting to order at 7:30 p.m. and asked Assistant City Clerk Herring to call the roll. Members were in attendance as indicated above, and there was a quorum present.

Approval of Minutes

Mr. Barron referred to the chart attached to the minutes and noted that it was different than the document presented in the approved 2015-16 operating budget. He noted that the correct document would be posted on the website.

- ** MR. BURNETT MOVED TO APPROVE THE MINUTES FROM THE MEETING OF MAY 4, 2015.**
**** MOTION PASSED UNANIMOUSLY.**

Special Appropriations Agenda - None

Transfer Agenda

Fire Dept.

Mr. Barron referred to supporting documentation and explained that the transfer is to pay Freightliner of Hartford for repair work done on the 2005 Sparten Fire Truck, and Finance recommends approval as follows.

<u>From</u>		<u>To</u>		<u>Amount</u>
01-3152-5335	Plumbing Supplies	01-3152-5269	Other Repairs & Mtce.	\$ 500
01-3160-5211	Postage, Box Rent .Etc.	01-3152-5269	Other Repairs & Mtce.	258
01-3153-5275	Linen Service	01-3152-5269	Other Repairs & Mtce.	350
01-3160-5328	Educational Supplies	01-3152-5269	Other Repairs & Mtce.	700
01-3110-5294	Mach./Eqpt. Rent	01-3152-5269	Other Repairs & Mtce.	400
01-3152-5332	Motor Vehicle Parts	01-3152-5269	Other Repairs & Mtce.	\$5,400
				\$7,608

**** MS. YANG-DWYER MOVED TO APPROVE THE BUDGET TRANSFERS AS PRESENTED IN ACCORDANCE WITH AMOUNTS AND ACCOUNT DETAILS AS OUTLINED.**

**** MOTION PASSED UNANIMOUSLY.**

DPW

<u>From</u>		<u>To</u>		<u>Amount</u>
01-4010-5272	Training & Education	01-4010-5237	Advertising	\$2,000

Mr. Barron explained that this transfer is to cover the cost of advertising the Public Works Director position, as well as various other bid advertisements, and Finance recommends approval.

**** MR. CAMACHO MOVED TO APPROVE THE BUDGET TRANSFER AS PRESENTED IN ACCORDANCE WITH AMOUNT AND ACCOUNT DETAILS AS OUTLINED.**

**** MOTION PASSED UNANIMOUSLY.**

RECREATION AND PARKS:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-6031-5462	Centralized Fleet Maintenance	01-6033-5242	Water	\$17,436

Mr. Barron referred to the supporting memo explained this transfer is to cover excess water usage due to pipe breakage at Calf Pasture Beach during the freezing temperatures in February and April 2015. Mr. Barron noted that there has been a recommendation for measures to be put in place, such as a digital or check valve meter to avoid this type of situation in the future. There was discussion on rates and Taxing District procedures of billing and potential reduction of the excess charges incurred.

Mr. Clark requested follow up action on the recommended avoidance measures. Mayor Rilling suggested that since Jeff Spahr is familiar with matters involving the Taxing District, he be contacted on the financial responsibilities involved with the charges.

**** MR. CAMACHO MOVED TO APPROVE THE BUDGET TRANSFER AS PRESENTED IN ACCORDANCE WITH AMOUNTS AND ACCOUNT DETAILS AS OUTLINED.**

**** MOTION PASSED UNANIMOUSLY.**

TRANSFER APPROVAL POLICY

Mr. Barron noted that there had been discussions on raising the threshold for approvals, and the following policy is the recommended for approval:

BE IT RESOLVED, that although the power to make transfers between appropriations lies with the Board of Estimate and Taxation, the Board hereby delegates the power to the Finance Director, upon this limited basis.

1. Transfers of less than five thousand dollars (\$5,000.00) between line items may be authorized by the Finance Director without prior approval of the Board of Estimate and Taxation.
2. Emergency transfers may be authorized by the Finance Director without prior Board of Estimate and Taxation approval, subject to submission to the Board for the approval at the next regular meeting following the transfer.

BE IT RESOLVED, that the Board of Estimate and Taxation hereby delegates the power to recognize increased estimated revenues up to \$5,000 to the Finance Director, and authorizes the Finance Director to credit the appropriate expenditure accounts, subject to submission of such action to the Board of Estimate and Taxation at its next regular meeting following the Finance Director's approval of such items.

**** MS. YANG-DWYER MOVED TO APPROVE THE BUDGET TRANSFER APPROVAL POLICY AS PRESENTED IN ACCORDANCE WITH THE ABOVE RESOLUTION.**

**** MOTION PASSED UNANIMOUSLY.**

Other Business

Ms. Yang-Dwyer asked about the Oak Hills financial reports, and Mr. Barron reported that the projections are slightly off, but things are going well and all is predicted to be on or close to target.

Mr. Burnett asked if there was anything major in the horizon relating to Key Revenue Drivers.

Mr. Barron referred to the attached report and noted that the projections are better than predicted based on an increase in building permits.

Additional Information – The following reports were submitted for information:

Summary of Special Appropriation - FY 2014-15
Status of Contingency — FY 2014-15

Financial Reports: Oak Hills Financial Status – P&L Reports — April 2015

- Year-to-date City Operating Budget Report— FY 2014-15
- Tax Collector’s Report and Narrative — April 2015

Key Revenue Report — YTD April 2015

- Salary accounts: Fire • Police • DPW

GENERAL FUND

YEAR-TO-DATE MAY		Months Completed						FY 2014-15 May YTD + FY 2013-14 JUN		
		FY 2011-12	FY 2012-13	FY 2013-14	91.7%			FY 2014-15 PROJECTION		
ORG OBJ	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	% of BUDGET	PROJECTION	BUD VAR	BUD %
010500 4478	REAL ESTATE CONVEYANCE TAX	\$ 1,981,488	\$ 2,466,282	\$ 2,999,562	\$ 2,823,622	\$ 3,000,000	94.1%	\$ 3,175,413	\$ 175,413	5.8%
013410 4401	BUILDING PERMITS	\$ 1,587,767	\$ 2,648,750	\$ 3,206,973	\$ 2,955,352	\$ 3,100,000	95.3%	\$ 3,080,238	\$ (19,762)	-0.6%
011340 4901	INVESTMENT INCOME	\$ 850,160	\$ 583,943	\$ 321,753	\$ 568,387	\$ 450,000	126.3%	\$ 825,630	\$ 375,630	83.5%
010500 4535	RECORDING FEES	\$ 355,635	\$ 405,499	\$ 270,269	\$ 279,313	\$ 378,750	73.8%	\$ 309,375	\$ (69,375)	-18.3%
		\$ 4,775,050	\$ 6,104,474	\$ 6,798,557	\$ 6,626,674	\$ 6,928,750	95.6%	\$ 7,390,657	\$ 461,907	6.7%

FULL FISCAL YEAR		FY 2011-12	FY 2012-13	FY 2013-14
ORG OBJ	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS
010500 4478	REAL ESTATE CONVEYANCE TAX	\$ 2,217,496	\$ 2,804,148	\$ 3,351,353
013410 4401	BUILDING PERMITS	\$ 1,736,208	\$ 2,916,517	\$ 3,331,858
011340 4901	INVESTMENT INCOME	\$ 1,004,262	\$ 201,177	\$ 578,997
010500 4535	RECORDING FEES	\$ 374,434	\$ 423,920	\$ 300,331
		\$ 5,332,400	\$ 6,345,762	\$ 7,562,540

% COLLECTED AS OF MAY		FY 2011-12	FY 2012-13	FY 2013-14
ORG OBJ	DESCRIPTION	ACTUALS	ACTUALS	ACTUALS
010500 4478	REAL ESTATE CONVEYANCE TAX	89.4%	88.0%	89.5%
013410 4401	BUILDING PERMITS	91.5%	90.8%	96.3%
011340 4901	INVESTMENT INCOME	84.7%	290.3%	55.6%
010500 4535	RECORDING FEES	95.0%	95.7%	90.0%
		89.5%	96.2%	89.9%

Adjournment

- ** **MR. CAMACHO MOVED TO ADJOURN.**
- ** **MOTION PASSED UNANIMOUSLY.**

The meeting was adjourned at 8:00 p.m.

Respectfully submitted,
M. Knox;
Telesco Secretarial Services

Attachments:
FY 2015-16 Operating Budget-Approved 04.06.15– revised attachment from minutes of 05.04.15

The City of Norwalk Board of Estimate and Taxation
FY 2015-16 TENTATIVE BUDGET
 Approved 4/6/2015

	APPROVED	TENTATIVE		% VAR
	BUDGET 2014-15	BUDGET	\$ VAR 2015-16	
EXPENSES BY DEPARTMENT				
MAYOR	\$ 296,787	\$ 305,366	\$ 8,579	2.9%
LEGISLATIVE	\$ 17,450	\$ 17,450	\$ -	0.0%
CORPORATION COUNSEL	\$ 997,085	\$ 1,034,285	\$ 37,200	3.7%
CITY CLERK	\$ 364,882	\$ 372,610	\$ 7,728	2.1%
TOWN CLERK	\$ 595,661	\$ 612,356	\$ 16,695	2.8%
INFORMATION TECHNOLOGY	\$ 1,644,153	\$ 1,667,974	\$ 23,821	1.4%
PERSONNEL	\$ 573,546	\$ 565,347	\$ 11,801	2.1%
HUMAN RELATIONS & FAIR RENT	\$ 266,677	\$ 291,934	\$ 23,257	6.7%
YOUTH SERVICES	\$ 259,598	\$ 285,182	\$ 25,584	9.9%
REGISTRAR OF VOTERS	\$ 366,427	\$ 441,285	\$ 74,858	20.4%
FINANCE DIRECTOR	\$ 200,650	\$ 205,656	\$ 5,006	2.5%
TAX ASSESSOR	\$ 842,449	\$ 886,304	\$ 43,855	5.2%
TAX COLLECTOR	\$ 654,611	\$ 1,019,188	\$ 164,577	19.3%
ACCOUNTING & TREASURY	\$ 774,539	\$ 772,422	\$ (2,117)	-0.3%
MANAGEMENT & BUDGETS	\$ 409,417	\$ 424,884	\$ 15,467	3.8%
PURCHASING	\$ 415,032	\$ 421,968	\$ 6,936	1.7%
HEALTH DEPT	\$ 2,100,421	\$ 2,136,689	\$ 38,268	1.8%
POLICE DEPT	\$ 20,717,121	\$ 22,136,188	\$ 1,419,067	6.8%
FIRE DEPT	\$ 18,181,563	\$ 18,503,470	\$ 321,907	1.8%
PLANNING & ZONING	\$ 1,128,871	\$ 1,157,763	\$ 28,892	2.6%
CODE ENFORCEMENT	\$ 730,407	\$ 746,150	\$ 15,743	2.2%
COMBINED DISPATCH	\$ 2,443,046	\$ 2,527,187	\$ 84,141	3.4%
PUBLIC WORKS	\$ 17,969,024	\$ 18,036,508	\$ 68,484	0.4%
WPCA	\$ 432,400	\$ 452,656	\$ 20,256	4.7%
EDUCATION-PUBLIC	\$ 166,430,865	\$ 170,987,857	\$ 4,556,992	2.7%
RECREATION AND PARKS	\$ 4,122,014	\$ 4,392,075	\$ 270,061	6.6%
LIBRARY	\$ 3,689,598	\$ 3,778,041	\$ 88,443	2.4%
HISTORICAL COMMISSION	\$ 240,323	\$ 215,840	\$ (24,483)	-10.2%
GRANT AGENCIES	\$ 1,871,391	\$ 2,346,662	\$ 475,271	25.4%
DEBT SERVICE	\$ 25,754,744	\$ 27,233,470	\$ 1,478,726	5.7%
ORGANIZATIONAL MEMBERSHIPS	\$ 98,874	\$ 98,874	\$ -	0.0%
EMPLOYEE BENEFITS	\$ 29,796,634	\$ 30,240,125	\$ 443,491	1.5%
PENSIONS	\$ 11,434,148	\$ 11,671,360	\$ 237,212	2.1%
CONTINGENCY	\$ 1,520,747	\$ 1,023,485	\$ (497,262)	-32.7%
TOTAL EXPENDITURES	\$ 317,542,155	\$ 327,030,611	\$ 9,488,456	3.0%
REVENUES				
CURRENT TAX REVENUES				
GRAND LIST	\$ 11,823,577,590	\$ 11,904,661,061	\$ 81,083,471	0.7%
AVERAGE MILL RATE	24.54035	24.927	0.387	1.5%
TOTAL TAX LEVY	\$ 290,154,733	\$ 296,748,952	\$ 6,594,219	2.3%
Uncollected Rate	1.0%	1.5%	0.3%	
RESERVE FOR UNCOLLECTED	\$ 5,222,785	\$ 4,451,234	\$ (771,551)	-14.8%
Collection Rate	98.2%	98.5%	0.3%	
TAX LEVY NET OF UNCOLLECTED	\$ 284,931,948	\$ 292,297,718	\$ 7,365,770	2.6%
LOCAL ELDERLY TAX RELIEF	\$ 1,313,000	\$ 1,469,000	\$ 156,000	11.9%
OTHER PROGRAMS	\$ 606,000	\$ 612,060	\$ 6,060	1.0%
TAX APPEALS	\$ 1,500,000	\$ 1,500,000	\$ -	0.0%
TOTAL REDUCTIONS	\$ 3,419,000	\$ 3,581,060	\$ 162,060	4.7%
NET CURRENT TAX REVENUES	\$ 281,512,948	\$ 288,716,658	\$ 7,203,710	2.6%
OTHER TAX REVENUES				
BACK TAX COLLECTIONS	\$ 2,000,000	\$ 2,000,000	\$ -	0.0%
SUPPLEMENTAL AUTOS	\$ 2,100,000	\$ 2,100,000	\$ -	0.0%
OTHER TAX REVENUES	\$ 4,100,000	\$ 4,100,000	\$ -	0.0%
NET TAX REVENUES	\$ 285,612,948	\$ 292,816,658	\$ 7,203,710	2.5%
NON-TAX REVENUES				
INTEREST & PENALTIES	\$ 1,585,668	\$ 1,916,182	\$ 330,514	20.8%
INTERGOVERNMENTAL REVENUE	\$ 16,505,401	\$ 17,316,500	\$ 811,099	4.9%
INVESTMENT INCOME	\$ 450,000	\$ 760,000	\$ 310,000	68.9%
DEPARTMENTAL RECEIPTS	\$ 10,125,098	\$ 12,864,250	\$ 2,739,152	7.3%
MISCELLANEOUS	\$ 2,263,040	\$ 2,357,021	\$ 93,981	4.2%
TRANS FROM FUND BALANCE	\$ 1,000,000	\$ 500,000	\$ (500,000)	-50.0%
TOTAL NON-TAX REVENUES	\$ 31,929,207	\$ 34,213,953	\$ 2,284,746	7.2%
TOTAL REVENUE	\$ 317,542,155	\$ 327,030,611	\$ 9,488,456	3.0%
REVENUES LESS EXPENDITURES	\$ -	\$ -	\$ -	0.0%
COUNCIL CAP	\$ 301,812,998	\$ 309,714,111	\$ 7,901,113	2.6%
CALCULATED CAP	\$ 301,036,754	\$ 309,714,111	\$ 8,677,357	2.9%
VARIANCE	\$ 776,244	\$ -	\$ (776,244)	-100.0%

	APPROVED BUDGET 2014-15
EXPENSES BY DEPARTMENT	
MAYOR	\$ 296,787
LEGISLATIVE	\$ 17,450
CORPORATION COUNSEL	\$ 997,085
CITY CLERK	\$ 364,882
TOWN CLERK	\$ 595,661
INFORMATION TECHNOLOGY	\$ 1,644,153
PERSONNEL	\$ 573,546
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INVESTMENT INCOME	\$ 450,000
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MISCELLANEOUS	\$ 2,263,040
TRANS FROM FUND BALANCE	\$ 1,000,000
TOTAL NON-TAX REVENUES	\$ 31,929,207
TOTAL REVENUE	\$ 317,542,155
REVENUES LESS EXPENDITURES	\$ -
COUNCIL CAP	
CALCULATED CAP	\$ 301,812,998
VARIANCE	\$ 301,036,754
	\$ 776,244

City of Norwalk

2015-16 TENTATIVE BUDGET Board of Estimate & Finance

June 8, 2015

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