The City of Norwalk, Connecticut
2013-14 BET PROPOSED FINAL CHANGES FROM TENTATIVE APPROVED
May 6, 2013

- Average Mill Rate decreased by -0.2% rounded from 3.9% to 3.7%

- Proposed Final Budget is $311,243 less than Tentative Approved Budget
  - Expenses ***decreased*** by $311,243
    - $225,000 decrease Salt account
    - $ 6,000 decrease due to Cityworks upgrade
    - $ 80,243 decrease due to net reduction of settled contracts

- Public Works $225,000 reduction
  - 014025-5322 Chemical (Salt) account surplus to be reserved this year for next year's use
  - Of the $434,261 Revised budget only $195,623 has been used to date leaving a balance of $238,638

- Information Technology $6,000 reduction
  - 010610-5269 decrease of $7,000 for Cityworks Upgrade
  - 010600-5269 increase of $1,000 for Cityworks Upgrade
  - May 2013 BET transfer request of $44,050 from 014042-5299 Disposal to 010600-5255 IT Services to upgrade Cityworks from current (old) software version, Cityworks Desktop, to new server-based Cityworks Asset Management Solution

- Settled Contracts $80,243 reduction
  - Budget dollars moved from Contingency into Department Accounts
  - Insurance reductions due to increased employee contributions
  - Updated employee budgets due to transfers/promotions and budgeted vacancy amounts

- Proposed Final Budget is $636,420 less than the Budget Cap set by the Common Council and $430,035 than the Tentative approved budget, as follows:
  - Expenses ***decreased*** by $311,243 (as described above), and
  - Intergovernmental Revenue ***increased*** by $118,792
    - Sourced from "after BAA" Grand List which shows increase in Distress Municipality and Distressed In Enterprise Zone revenues from the State
    - Change from FY 2012-13's budgeted $55,914 to FY 2013-14 anticipated $174,322

- Updated Grand List after Board of Assessment Appeals and Tax Appeals

	DISTRICT 1	DISTRICT 2	DISTRICT 3	DISTRICT 4	DISTRICT 5	DISTRICT 6	DISTRICT 10	TOTALS
NET GRAND LIST								
REAL ESTATE	(168,258)	(228,880)	(487,920)	(14,819,505)	(311,930)	(14,333,650)	-	(30,350,143)
PERSONAL PROPERTY	(297,179)	(2,505,798)	(261,232)	(837,353)	-	(5,328)	-	(3,906,890)
MOTOR VEHICLE	-	-	-	-	-	-	1,855,374	1,855,374
NET GRAND LIST-2012 GL	**(465,437)**	**(2,734,678)**	**(749,152)**	**(15,656,858)**	**(311,930)**	**(14,338,978)**	**1,855,374**	**(32,401,659)**

- Back Tax Collection has slowed in recent years so budget reduced from $3.4M to $3.0M (available pool not growing as collection rate increases)

- Supplemental autos has increased allowing the budget to be increased from $1.7M to $2.1M

- Departmental Revenues $850,000
  - 010500-4478 RE Conveyance from $2,300,000 Tentative to $2,700,000
  - 013410-4401 Building Permits from $2,150,000 Tentative to $2,600,000

The City of Norwalk, Connecticut

FY 2013-14 BET PROPOSED FINAL

May 6, 2013

	APPROVED BUDGET 2012-13	BET TENT BUDGET 2013-14	$ VAR TO APPROVED 2012-13	% VAR TO APPROVED 2012-13	APPROVED BUDGET 2013-14	$ VAR TO APPROVED 2012-13	% VAR TO APPROVED 2012-13	VAR APPROVED VS. TENTATIVE
EXPENSES BY DEPARTMENT								
MAYOR	$ 272,386	$ 290,295	$ 17,909	6.6%	$ 290,295	$ 17,909	6.6%	$ -
LEGISLATIVE	$ 12,450	$ 12,450	$ -	0.0%	$ 12,450	$ -	0.0%	$ -
CORPORATION COUNSEL	$ 944,067	$ 972,678	$ 28,611	3.0%	$ 972,678	$ 28,611	3.0%	$ -
CITY CLERK	$ 329,553	$ 339,885	$ 10,332	3.1%	$ 339,885	$ 10,332	3.1%	$ -
TOWN CLERK	$ 580,055	$ 608,139	$ 28,084	4.8%	$ 608,139	$ 28,084	4.8%	$ -
INFORMATION TECHNOLOGY	$ 1,415,414	$ 1,604,132	$ 188,718	13.3%	$ 1,598,132	$ 182,718	12.9%	$ (6,000)
PERSONNEL	$ 557,062	$ 571,376	$ 14,314	2.6%	$ 571,376	$ 14,314	2.6%	$ -
HUMAN RELATIONS & FAIR RENT	$ 217,861	$ 248,091	$ 30,230	13.9%	$ 248,091	$ 30,230	13.9%	$ -
YOUTH SERVICES	$ 229,846	$ 248,174	$ 18,328	8.0%	$ 248,174	$ 18,328	8.0%	$ -
REGISTRAR OF VOTERS	$ 446,990	$ 354,700	$ (92,290)	-20.6%	$ 354,700	$ (92,290)	-20.6%	$ -
FINANCE DIRECTOR	$ 194,280	$ 197,745	$ 3,465	1.8%	$ 197,745	$ 3,465	1.8%	$ -
TAX ASSESSOR	$ 774,160	$ 841,813	$ 67,653	8.7%	$ 836,956	$ 62,796	8.1%	$ (4,857)
TAX COLLECTOR	$ 788,781	$ 880,202	$ 91,421	11.6%	$ 880,202	$ 91,421	11.6%	$ -
ACCOUNTING & TREASURY	$ 663,223	$ 690,747	$ 27,524	4.2%	$ 690,747	$ 27,524	4.2%	$ -
MANAGEMENT & BUDGETS	$ 371,532	$ 383,889	$ 12,357	3.3%	$ 387,411	$ 15,879	4.3%	$ 3,522
PURCHASING	$ 356,769	$ 358,250	$ 1,481	0.4%	$ 358,250	$ 1,481	0.4%	$ -
HEALTH DEPT	$ 1,951,904	$ 2,031,468	$ 79,564	4.1%	$ 2,031,468	$ 79,564	4.1%	$ -
POLICE DEPT	$ 19,310,461	$ 19,996,532	$ 686,071	3.6%	$ 19,995,580	$ 685,119	3.5%	$ (952)
FIRE DEPT	$ 16,294,462	$ 16,792,008	$ 497,546	3.1%	$ 16,779,405	$ 484,943	3.0%	$ (12,603)
PLANNING & ZONING	$ 1,054,095	$ 1,105,671	$ 51,576	4.9%	$ 1,105,684	$ 51,589	4.9%	$ 13
CODE ENFORCEMENT	$ 663,573	$ 695,374	$ 31,801	4.8%	$ 695,413	$ 31,840	4.8%	$ 39
COMBINED DISPATCH	$ 2,130,402	$ 2,242,233	$ 111,831	5.2%	$ 2,281,721	$ 151,319	7.1%	$ 39,488
PUBLIC WORKS	$ 16,335,211	$ 17,217,060	$ 881,849	5.4%	$ 17,156,929	$ 821,718	5.0%	$ (60,131)
WPCA	$ 367,463	$ 385,836	$ 18,373	5.0%	$ 385,836	$ 18,373	5.0%	$ -
EDUCATION-PUBLIC	$ 155,494,990	$ 162,271,864	$ 6,776,874	4.4%	$ 162,271,864	$ 6,776,874	4.4%	$ -
RECREATION AND PARKS	$ 3,616,144	$ 3,772,221	$ 156,077	4.3%	$ 3,815,937	$ 199,793	5.5%	$ 43,716
LIBRARY	$ 3,280,785	$ 3,468,418	$ 187,633	5.7%	$ 3,474,751	$ 193,966	5.9%	$ 6,333
HISTORICAL COMMISSION	$ 201,639	$ 223,674	$ 22,035	10.9%	$ 223,674	$ 22,035	10.9%	$ -
GRANT AGENCIES	$ 1,713,638	$ 1,741,718	$ 28,080	1.6%	$ 1,741,718	$ 28,080	1.6%	$ -
DEBT SERVICE	$ 25,678,273	$ 26,126,874	$ 448,601	1.7%	$ 26,126,874	$ 448,601	1.7%	$ -
ORGANIZATIONAL MEMBERSHIPS	$ 98,725	$ 98,194	$ (531)	-0.5%	$ 98,194	$ (531)	-0.5%	$ -
EMPLOYEE BENEFITS	$ 27,833,825	$ 29,515,852	$ 1,682,027	6.0%	$ 29,521,119	$ 1,687,294	6.1%	$ 5,267
INSURANCE DEFICIT REDUCTION	$ 4,000,000	$ 1,744,302	$ (2,255,698)	-56.4%	$ 1,744,302	$ (2,255,698)	-56.4%	$ -
PENSIONS	$ 7,129,662	$ 9,581,281	$ 2,451,619	34.4%	$ 9,581,281	$ 2,451,619	34.4%	$ -
CONTINGENCY	$ 1,532,686	$ 2,126,046	$ 593,360	38.7%	$ 1,800,968	$ 268,282	17.5%	$ (325,078)
TOTAL EXPENDITURES	**$ 296,842,367**	**$ 309,739,192**	**$ 12,896,825**	**4.3%**	**$ 309,427,949**	**$ 12,585,582**	**4.2%**	**$ (311,243)**
CURRENT TAX REVENUES								
GRAND LIST	$ 12,808,981,218	$ 12,837,919,206	$ 28,937,988	0.2%	$ 12,805,517,547	$ (3,463,671)	0.0%	$ (32,401,659)
Budgeted Mill Rate Increase	2.8%	3.9%	1.1%		3.7%	0.8%		-0.2%
AVERAGE MILL RATE	21.1797	22.0042	$ 0.8245	3.9%	21.9584	$ 0.7787	3.7%	$ (0.0458)
Total Tax Levy	$ 271,290,050	$ 282,487,966	$ 11,197,917	4.1%	$ 281,188,439	$ 9,898,389	3.6%	$ (1,299,528)
Reserve for Uncollected Rate	1.8%	1.5%	-0.3%	-16.7%	1.5%	-0.3%	-16.7%	0.0%
RESERVE FOR UNCOLLECTED	$ 4,883,221	$ 4,237,319	$ (645,901)	-13.2%	$ 4,217,827	$ (665,394)	-13.6%	$ (19,493)
Collection Rate	98.2%	98.5%	0.3%	0.3%	98.5%	0.3%	0.3%	0.0%
Net Tax Levy	$ 266,406,829	$ 278,250,647	$ 11,843,818	4.4%	$ 276,970,612	$ 10,563,783	4.0%	$ (1,280,035)
LOCAL ELDERLY TAX RELIEF	$ 1,200,000	$ 1,300,000	$ 100,000	8.3%	$ 1,300,000	$ 100,000	8.3%	$ -
OTHER PROGRAMS	$ 600,000	$ 600,000	$ -	0.0%	$ 600,000	$ -	0.0%	$ -
TAX APPEALS	$ 1,250,000	$ 1,250,000	$ -	0.0%	$ 1,250,000	$ -	0.0%	$ -
Total Reductions	$ 3,050,000	$ 3,150,000	$ 100,000	3.3%	$ 3,150,000	$ 100,000	3.3%	$ -
Net Tax Revenue	**$ 263,356,829**	**$ 275,100,647**	**$ 11,743,818**	**4.5%**	**$ 273,820,612**	**$ 10,463,783**	**4.0%**	**$ (1,280,035)**
OTHER TAX REVENUES								
BACK TAX COLLECTIONS	$ 2,800,000	$ 3,400,000	$ 600,000	21.4%	$ 3,000,000	$ 200,000	7.1%	$ (400,000)
SUPPLEMENTAL AUTOS	$ 1,700,000	$ 1,700,000	$ -	0.0%	$ 2,100,000	$ 400,000	23.5%	$ 400,000
Other Tax Revenues	**$ 4,500,000**	**$ 5,100,000**	**$ 600,000**	**21.4%**	**$ 5,100,000**	**$ 600,000**	**30.7%**	**$ -**
Total Tax Revenues	**$ 267,856,829**	**$ 280,200,647**	**$ 12,343,818**	**4.6%**	**$ 278,920,612**	**$ 11,063,783**	**4.1%**	**$ (1,280,035)**
NON-TAX REVENUES								
INTEREST & PENALTIES	$ 1,661,490	$ 1,923,519	$ 262,029	15.8%	$ 1,923,519	$ 262,029	15.8%	$ -
INTERGOVERNMENTAL REVENUE	$ 16,366,702	$ 15,065,610	$ (1,301,092)	-7.9%	$ 15,184,402	$ (1,182,300)	-7.2%	$ 118,792
INVESTMENT INCOME	$ 712,000	$ 712,000	$ -	0.0%	$ 712,000	$ -	0.0%	$ -
DEPARTMENTAL RECEIPTS	$ 7,769,685	$ 8,341,820	$ 572,135	7.4%	$ 9,191,820	$ 1,422,135	18.3%	$ 850,000
MISCELLANEOUS	$ 1,475,661	$ 1,751,294	$ 275,633	18.7%	$ 1,751,294	$ 275,633	18.7%	$ -
TRANS FROM FUND BALANCE	$ 1,000,000	$ 1,744,302	$ 744,302	74.4%	$ 1,744,302	$ 744,302	74.4%	$ -
Total Non-Tax Revenues	**$ 28,985,538**	**$ 29,538,545**	**$ 553,007**	**1.9%**	**$ 30,507,337**	**$ 1,521,799**	**5.3%**	**$ 968,792**
TOTAL REVENUE	**$ 296,842,367**	**$ 309,739,192**	**$ 12,896,825**	**4.3%**	**$ 309,427,949**	**$ 12,585,582**	**4.2%**	**$ (311,243)**
REVENUES LESS EXPENDITURES	**$ -**	**$ -**	**$ -**	**0.0%**	**$ -**	**$ -**	**0.0%**	**$ -**
COUNCIL CAP = EXP - IGREV	$ 280,475,665	$ 294,879,967	$ 14,404,302	5.1%	$ 294,879,967	$ 14,404,302	5.1%	$ -
RECOMMENDED	$ 280,475,665	$ 294,673,582	$ 14,197,917	5.1%	$ 294,243,547	$ 13,767,882	4.9%	$ (430,035)
APPROVED LESS THAN CAP	$ -	$ 206,386	$ 206,386		$ 636,420	$ 636,420		$ 430,035

BET Proposed Final

COMPOSITE TAX RATES

Fiscal Year 2013-14

(Rounded to Nearest X.XXX Mills)

FY 2013-14 PROPOSED FINAL

	AUTONOMOUS DISTRICTS									
SERVICE DISTRICTS	**1st Downtown Norwalk**	**2nd South Norwalk**	**3rd East Norwalk**	**4th Sewered Main Area**	**5th No Garbage Main Area**	**6th Rowayton**	**7th Sewered Rowayton**	**8th Unsewered 3rd**	**9th Unsewered 1st**	**10th Motor Vehicle**
Fifth	19.131	19.131	19.131	19.131	19.131	19.131	$19.131	19.131	19.131	
Fire	2.505	2.505	2.505	2.505	2.505			2.505	2.505	
Fourth-Garbage	0.506	0.506	0.506	0.506				0.506	0.506	
Street Lighting				0.045	0.045					
Sixth - Rowayton						1.026	$1.026			
APPROVED 2013-14	**22.142**	**22.142**	**22.142**	**22.187**	**21.682**	**20.157**	**$20.157**	**22.142**	**22.142**	**27.365**
APPROVED 2012-13	**21.331**	**21.331**	**21.331**	**21.377**	**20.889**	**19.483**	**19.483**	**21.331**	**21.331**	**26.186**
Percent Increase	3.803%	3.803%	3.803%	3.792%	3.793%	3.455%	3.455%	3.803%	3.803%	4.500%

$	287,945	Median Assessed Value
$	6,145.64	FY 2012-13 Taxes
$	6,388.76	FY 2013-14 Taxes
$	243.13	More