



## City of Norwalk Operating Budget Key Decision Makers and Roles

### Education

<p>The <u>Board of Education (BOE)</u> is an elected body composed of nine unpaid volunteer community members. Four are elected at-large and five are elected from their districts within the city. Board members are elected to four-year terms and have staggered terms.</p> <p>The Board's role is to set the mission, vision, and values for the district; hire an able and qualified superintendent; create the policies to operate the school system; determine the financial needs and direct the funds necessary to run the schools; and employ the necessary personnel to operate an effective school district. The Board of Education is not responsible for the day-to-day management of the school district. District administration and daily operations are the responsibility of the superintendent.</p> <p><i>"Whereas the elected BOE has the responsibility for reviewing and making line item budget decisions, the elected and appointed City bodies are only responsible for setting the annual education budget spending cap, deferring line item decisions to the BOE."</i></p> <p>It is important to note that BOE only has authority over the Superintendent, but they cannot involve themselves in personnel matters or other situations that might open NPS up to legal ramifications. The BOE is subject to requirements from both the State of Connecticut and the Federal Government. In addition, they are responsible for approving capital budget items, and then the City of Norwalk executes repairs over \$100,000 using approved and bonded funding from the City and State.</p>	<p>The BOE has several working committees through which they vet policies, curriculum and budgets. You can read more about the BOE members and their committee assignments here: <a href="https://www.norwalkps.org/310925_2">https://www.norwalkps.org/310925_2</a></p>
<p>The <u>BOE Finance Committee</u> is the committee that makes budget recommendations to the full board. They review monthly expenditures, necessary contracts, and ensure that the fiscal aspect of the BOE's responsibilities have been completed. The BOE Facilities Committee oversees spending on capital maintenance and repairs and new construction.</p>	<ul style="list-style-type: none"><li>• Colin Hosten (Chair)</li><li>• Diana Carpio</li><li>• Sherelle Harris</li><li>• Kara Baekey</li><li>• Linda Asmani, NPS Chief Financial Officer (NPS staff person who runs point for this committee)</li></ul>
<p><u>Norwalk Public Schools</u> also receives funding from the State of Connecticut and the Federal Government. The state reimburses funding for school construction to Norwalk, and Norwalk receives 23% of new construction and 32% of renovations as new of approved construction funds. In some cases Norwalk has received more, for Brien McMahon HS renovation in 2006 and the new Norwalk High School. Areas where there is consensus that Norwalk could advocate for additional funding might be ECS formula, Excess Cost Grant, Federal IDEA funding, and school construction reimbursement formulas.</p>	<p>Dr. Alexandra Estrella, Superintendent of Norwalk Public Schools</p>



### City

In government there are two separate functions: authorization and appropriation. The Common Council approves things, like contracts and agreements. The Board of Estimate & Taxation, however, appropriates, which means it makes funds available. This point is driven home on the top of page 1 of every Council agenda, which states:

*“All Common Council actions taken at this meeting to approve expenditures and contracts or accept bids and other proposals requiring the expenditure of City funds are subject to the availability of funds.”*

All City meetings are noticed on this calendar, and meetings must be noticed with an agenda 24-hours before the meeting or they cannot legally convene.

<https://www.norwalkct.org/calendar.aspx>. You can click through to the agenda for the meeting in the calendar.

<p>The <u>Board of Estimate &amp; Taxation (BET)</u> is the “fiscal authority” for Norwalk, as defined by Connecticut State Statutes. The BET appropriates all City spending, establishes the tax mill rates and manages the Operating and Capital Budgets. This seven member body is appointed by the Mayor and confirmed by the Council. The Mayor is a full voting member and by the City Charter; the BET party majority matches that of the Mayor. The Common Council sets the operating budget cap on the fourth Tuesday of February and the BET cannot exceed this cap. However, the Common Council has the opportunity to change the budget cap by the third Tuesday of April.</p>	<p>You can learn more about the BET members here: <a href="https://norwalkct.org/1017/Board-of-Estimate-and-Taxation">https://norwalkct.org/1017/Board-of-Estimate-and-Taxation</a>.</p> <p>The Board of Taxation is staffed by the Chief Financial Officer, Henry Dachowitz, and information and contact for the Finance Department can be found here: <a href="https://norwalkct.org/214/Finance">https://norwalkct.org/214/Finance</a></p> <p>You can review the city budgets here: <a href="https://norwalkct.org/941/Budgets">https://norwalkct.org/941/Budgets</a></p> <p>You can review the city audits here: <a href="https://norwalkct.org/Archive.aspx?AMID=41">https://norwalkct.org/Archive.aspx?AMID=41</a></p>
<p>The <u>Common Council</u> is the city's legislative body. Until the mid-1990's the Council had no role whatsoever with the Operating Budget. This was changed by charter revision to give the Council an appropriations cap, which the BET cannot exceed. The Common Council approves the citywide Operating Budget cap. They give this cap to the BET and the BET will then look at department disbursements and line item reviews. The Common Council has the opportunity to change the budget cap by the third Tuesday of April.</p>	<p>You can learn more about the Common Council members here: <a href="https://www.norwalkct.org/286/Common-Council">https://www.norwalkct.org/286/Common-Council</a></p>
<p>The <u>Chief Financial Officer</u> reports to the Mayor and is responsible for preparing the initial recommended budget. The Chief Financial Officer is also the staff person for the Board of Estimate and Taxation (BET) and presents his work to the Common Council as well.</p>	<p>Chief Financial Officer, Henry Dachowitz</p>
<p>The <u>Mayor</u> is Norwalk's Chief Executive Officer and establishes the overall direction of the entire Operating and Capital Budgets.</p>	<p>Honorable Mayor Harry Rilling</p>



## **City of Norwalk Operating Budget Process**

The City of Norwalk's fiscal year begins on July 1. Norwalk shares this fiscal year with other Connecticut towns along with the State of Connecticut. In order to have the budget ready for July 1, the City of Norwalk starts the Operating Budget process the prior October. The Chief Financial Officer requests all departments submit their proposed budgets by the end of November. The Board of Education (BOE) submits its proposed budget at the beginning of January. The Chief Financial Officer then collects these requests (after receiving overall direction from the Mayor) and prepares a recommended Operating Budget.

<b>First week of January</b>	BOE votes on the Superintendent's recommended Operating Budget for next fiscal school year
<b>January</b>	Joint meeting of NPS BOE Finance Committee and the City of Norwalk Finance Claims Committee (BET) to discuss the City and BOE Budget goals for next fiscal year
<b>Second Monday of February</b> February 7, 2022	City Chief Financial Officer submits a recommended budget to the Board of Estimate and Taxation (BET). The Common Council receives a copy the next day.
<b>Fourth Tuesday of February</b> February 22, 2022	Common Council establishes a spending cap for the Operating Budget (as per standard Council procedures, the Council Finance Committee will have met prior and made a recommendation to the entire Council). By law the BET must set total spending at, or below the Council Cap.
<b>End of March</b> March 29, 2022	BET conducts a public hearing on the first draft of the budget. This budget includes line item detail for all expenditures and revenues along with the total budget limit for the BOE (according to State Statute, the BET can only establish the total budget for the BOE; the BOE line items its own budget). This public hearing is usually held in the City Hall Concert Hall.
<b>First Monday of April</b> April 4, 2022	BET completes review and presents a proposed Operating Budget to Council.
<b>No later than third Tuesday of April</b> April 19, 2022	Common Council may choose to amend the Council cap if the BET cannot meet the cap.
<b>On the first Monday of May</b> May 2, 2022	BET adopts Budget and tax rates. The BOE receives formal notice of its total budget limit.
<b>June</b>	BOE reconciles its budget, line by line, to that of the BET budget limit