FINANCE/CLAIMS COMMITTEE MEETING
Thursday December 13, 2018 7:00P.M.

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

1. Call to Order

2. Roll Call

3. Public Participation

4. Approve the Minutes of the following Finance Committee Meetings:
   November 8, 2018

5. Claims Committee: receive the monthly Claims report; review and approve claims as required for Claims Report dated:
   December 13, 2018

6. Narrative on Tax Collections dated December 13, 2018- Receive Report and discuss.

7. Monthly Tax Collector's Reports - Receive Reports and discuss:
   November 30, 2018

9. 2019 Schedule of Finance Committee Meetings

8. Receive Board of Estimate and Taxation Appropriations from
   December 3, 2018

9. Receive Oak Hills Authority Monthly Financial Statements for
   October 31, 2018

10. Adjournment

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
NOVEMBER 8, 2018

ATTENDANCE: Greg Burnett, Chair; Douglas Hempstead John Igneri, John Kydes, Nick Sacchinelli

ABSENT: Ernest Dumas, Travis Simms

OTHERS: Lisa Biagiarelli, Tax Collector; Angela Fogel, Director of Management and Budgets

CALL TO ORDER

Mr. Burnett called the meeting to order at 7:00 p.m.

ROLL CALL

Mr. Burnett called the roll. A quorum was present.

PUBLIC PARTICIPATION

There was no one present from the public at this time.

APPROVE THE MINUTES OF THE OCTOBER 8, 2018 FINANCE COMMITTEE MEETING

Mr. Burnett noted clarifications in the minutes: In the monthly tax collectors report (p.2, paragraph 3) "He" should read "The". In the Narrative on Tax Collections, Mr. Birney's name spelled correctly throughout (p. 3, paragraph 6, p, 4, paragraph 1) and the dates should read 2019 (p.3., paragraph 7, p. 4, paragraph 4) in the resolution to approve a special capital appropriation, "the proves" to read "approvals" (p. 5, paragraph 4), and remove "Mr. Hempstead" (p.5, paragraph 6).

**** MR. IGNERI MOVED TO APPROVE THE MINUTES OF OCTOBER 11, 2018, WITH EDITS**
**** THE MOTION TO APPROVE THE MINUTES OF OCTOBER 11, 2018, WITH EDITS PASSED UNANIMOUSLY**

MONTHLY CLAIMS REPORT; REVIEW AND APPROVE CLAIMS AS REQUIRED FOR CLAIMS REPORT DATED NOVEMBER 8, 2118

Ms. Biagiarelli came forward with a special request to release $11,500 for a blight fees refund, noting that a payment in excess of $10,000 requires a vote from the committee and to go before the full council.

The committee determined that this was similar to an item at the past meeting but is a different property.

This property, 23 Wilton Road, was sold at the tax auction to pay blight fees accrued at $100 per day. After the sale, the owner negotiated a reduced rate with the blight department.

Mr. Burnett asked for rationale, and Ms. Biagiarelli noted that the owner did not live in Norwalk and was not receiving blight notices, so the fees accrued. As soon as the owner's family was aware, they took steps to rectify the situation therefore sale the blight office negotiated a lower fee.

Ms. Biagiarelli recommended that a system be put into place so that all negotiations are conducted before fees are collected to limit the need for refunds.

Mr. Kydes asked what that system would entail, and she said that all due diligence should be completed before her office collects money to avoid having to return them. She said it is important not to give the public the idea that taxes and fees are negotiable.

Mr. Burnett asked what the ramifications would be of delaying approval until more information could be obtained from Zoning and Corporation Counsel? Ms. Biagiarelli said she would inform the property owner.

Mr. Burnett said it was important to send the message that this committee isn't just going to rubber stamp claims. They will invite both to the next meeting.

**** MR. BURNETT MOVED TO APPROVE THE CLAIMS REPORT MINUS THE SPECIAL REQUEST FOR 23 WILTON AVENUE PENDING FURTHER INFORMATION FROM THE BLIGH OFFICE AND THE CORPORATION COUNSEL'S OFFICE**
****MR. HEMPSTEAD SECONDED**
****THE MOTION PASSED UNANIMOUSLY**

NARRATIVE ON TAX COLLECTIONS DATED NOVEMBER 8, 2018 - RECEIVE REPORT AND DISCUSS.

Ms. Biagiarelli reported that tax collections are on track. They are pulling together bills for the second installment billing, and a motor vehicle supplemental bill. She noted that if a vehicle was registered after October 1, 2017, the owner will receive a prorated bill.

The office is pushing to get these bills out before Thanksgiving.

Ms. Biagiarelli further stated that her office is doing a mailing to remind people that there is still time to pay taxes before property goes to tax sale.

Her office is also preparing wage garnishment procedures for Board of Education and City employees who owe back taxes.

Mr. Burnett asked how many people this affected and how much they owed. Ms. Biagiarelli said that while it varies, there are usually about one hundred, who owe anywhere from $30 to several thousand dollars.

Mr. Kydes asked how much was garnished? Ms. Biagiarelli said that according to federal law they can take 25% of gross pay.

MONTHLY TAX COLLECTOR'S REPORTS-RECEIVE REPORTS AND DISCUSS -OCTOBER 31, 2018

The narrative and report were accepted as information

AUTHORIZE A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $1,000,000 TO INCREASE THE AVAILABLE FUNDS IN THE STORM WATER QUALITY MANAGEMENT PROJECT, ACCOUNT 09194027-5777-C0425, AND AUTHORIZING THE ISSUANCE OF $350,000 GENERAL OBLIGATION BONDS OF THE CITY TO MEET SAID APPROPRIATION. THIS ALSO ELIMINATES $350,000 OF UNISSUED BOND AUTHORIZATION OF THE KEELER BROOK CAPITAL PROJECT 09134027-5777-C0395.

****MR. SACCINELLI MOVED THE ITEM**

Ms. Angela Fogel, Director of Management and Budget came forward to request the authorization for the funds noting that the request includes $350,000 general obligation bonds and the remaining $600,000 would come from the closed Keeler Brook drainage project.

Mr. Saccinelli asked what the project covers. Ms. Fogel noted that the department has done a study on severe flooding from the last three storms, and that with infrastructure that is on hundred years old there are going to be problems. This is a general fund.

Mr. Saccinelli noted that there is a need for more information, and Mr. Hempstead said that it is a clear problem but need more information.

The committee requested a Department of Public Works representative attend the next meeting with more explanation.

****MR. SACCINELLI MOVED THE ITEM**
****MR. HEMPSTEAD SECONDED**
****THE MOTION WAS PASSED UNANIMOUSLY.**

RECEIVE OAK HILLS AUTHORITY MONTHY FINANCIAL STATEMENTS FOR SEPTEMEBER 30, 2018

Mr. Burnett noted that there was an audit in progress, which should be available in a few weeks. Darin Callahan is reviewing past contracts and drafting new ones. Once that is complete public hearings will be required with Parks and Recreation and the full council.

Mr. Igneri asked when someone from Oak Hill would come before the committee to answer questions.

A representative will be invited for the December meeting.

ADJOURNMENT

**** MR. HEMPSTEAD MOVED TO ADJOURN.**
****MR. KYDES SECONDED**
**** THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 7:50 p.m.

Respectfully submitted,

L. Grassilli
Telesco Secretarial Services

AGENDA

DECEMBER 13, 2018

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

PAY TO:	**BILL No & AMOUNT REFUNDED**	**REASON**
ACAR LEASING LTD	17-MV-353678 ($131.70)	PRORATION
ACAR LEASING LTD	17-MV-300238 ($62.09)	PRORATION
ALVORD JAMES R	17-MV-302056 ($191.19)	PRORATION
BOLIVAR ALY	16-MV-306235 ($69.25)	PRORATION
BROWN MCAIN R	15-MV-307066 ($364.63)	PRORATION
CHASE AUTO FINANCE CORP	17-MV-312177 ($672.22)	PRORATION
DAIMLER TRUST	17-MV-315593 ($161.59)	PRORATION
DAIMLER TRUST	17-MV-315732 ($413.75)	PRORATION
DAIMLER TRUST	17-MV-315628 ($361.62)	PRORATION
DAIMLER TRUST	17-MV-315628 ($357.54)	PRORATION
DAIMLER TRUST	17-MV-315713 ($644.51)	PRORATION
DHL EXPRESS USA INC	17-MV-317599 ($434.21)	PRORATION
DHL EXPRESS USA INC	16-MV-SEE BACK UP ($2357.14)	PRORATION &
	17-MV-SEE BACK UP	ABATEMENT
ELITE LIMOUSINE SERVICE INC	17-MV-320244 ($322.37)	PRORATION
FINANCIAL SERVICE VEHICLE TRUST	17-MV-322230 ($251.28)	PRORATION
	17-MV-322391 ($362.70)	PRORATION
	17-MV-322484 ($345.86)	PRORATION
	17-MV-322613 ($55.90)	PRORATION
	17-MV-322625 ($199.77)	PRORATION
GRIFFIN SHIRLEYANN	17-MV-327650 ($49.62)	PRORATION
GROLL MELANIE J	17-MV-327744 ($23.79)	PRORATION
HANN AUTO TRUST	17-MV-328673 ($30.56)	PRORATION
HANN AUTO TRUST	17-MV-328673 ($30.56)	PRORATION
HANN AUTO TRUST	17-MV-328314 ($122.36)	PRORATION

AGENDA DECEMBER 13, 2018

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED	REASON
HANN AUTO TRUST	17-MV-328669 ($339.46)	PRORATION
HARRIS DAVID J	17-MV-328855 ($18.91)	PRORATION
HONDA LEASE TRUST	17-MV-331329 ($120.20)	PRORATION
HONDA LEASE TRUST	17-MV-331323 ($54.56)	PRORATION
HONDA LEASE TRUST	17-MV-330967 ($210.99)	PRORATION
	17-MV-331303 ($61.60)	PRORATION
ISUZU FINANCE OF AMERICA	17-MV-333087 ($80.36)	PRORATION
	17-MV-333089 ($47.61)	PRORATION
JENSEN JOSEPH H	17-MV-333769 ($327.62)	PRORATION
JOHNSON ALLAN MACLEAN JR	17-MV-334020 ($234.81)	PRORATION
J & P LOSTOCCO AUTO	17-MV-800161 ($36.30)	PRORATION
JP MORGAN CHASE BANK NA	16-MV-334935 ($392.28)	PRORATION
	17-MV-334863 ($361.87)	PRORATION
JP MORGAN CHASE BANK NA	17-MV-334718 ($359.89)	PRORATION
JP MORGAN CHASE BANK NA	17-MV-335174 ($112.85)	PRORATION
KRUEGER TIZIANA	17-MV-337352 ($29.95)	PRORATION
MORSE DOREEN E	17-MV-346399 ($81.35)	PRORATION
NISSAN INFINITI LT	17-MV-348770 ($260.37)	PRORATION
NISSAN INFINITI LT	17-MV-348555 ($167.08)	PRORATION
NISSAN INFINITI LT	17-MV-348919 ($56.85)	PRORATION
OMALLEY PATRICK	16-MV-800611 ($305.40)	PRORATION
	16-MV-800612 ($393.40)	
	16-MV-800613 ($332.12)	
PORSCHE LEASING LTD	17-MV-353678 ($573.47)	PRORATION
RAMBUSCH NANCY JOSEPHINE	16-MV-354718 ($44.62)	PRORATION

AGENDA DECEMBER 13, 2018

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE **APPROVED BY TAX COLLECTOR**

PAY TO:	BILL No & AMOUNT REFUNDED	REASON
READE TAMARA L	17-MV-355164 ($56.58)	PRORATION
REYES-SORIANO JOSE	17-MV-355700 ($13.76)	PRORATION
THORNE TIMOTHY DONALD	17-MV-365229 ($137.67)	PRORATION
TOYOTA LEASE TRUST	17-MV-SEE BACK UP ($8049.72)	PRORATION
TOYOTA LEASE TRUST	17-MV-366388 ($136.12)	PRORATION
TOYOTA LEASE TRUST	17-MV-SEE BACK UP ($2804.15)	PRORATION
TOYOTA LEASE TRUST	17-MV-SEE BACK UP ($9629.98)	PRORATION
TOYOTA LEASE TRUST	16-MV-366354 ($495.99)	PRORATION
	16-MV-366481 ($619.16)	PRORATION
TOYOTA LEASE TRUST	16-MV-366368 ($35.24)	PRORATION
	17-MV-366368 ($395.51)	PRORATION
TRACY BRIAN	16-MV-366623 ($87.55)	PRORATION
USB LEASING LT	17-MV-368077 ($199.19)	PRORATION
	17-MV-368095 ($311.45)	PRORATION
USB LEASING LT	17-MV-368068 ($68.32)	PRORATION
USB LEASING LT	17-MV-368077 ($199.19)	PRORATION
	17-MV-368095 ($311.45)	PRORATION
VAULT TRUST	17-MV-SEE BACK UP ($8130.76)	PRORATION
VCFS AUTO LEASING CO	17-MV-369309 ($176.29)	PRORATION
VENTURA MANUEL	16-MV-369232 ($92.89)	PRORATION
	17-MV-369759 ($34.28)	PRORATION
VW CREDIT LEASING CO	17-MV-370547 ($513.51)	PRORATION
	17-MV-370678 ($76.61)	PRORATION
VW CREDIT LEASING LTD	17-MV-370430 ($281.02)	PRORATION
VW CREDIT LEASING LTD	16-MV-414668 ($2896.83)	PRORATION

AGENDA DECEMBER 13, 2018

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE **APPROVED BY TAX COLLECTOR**

PAY TO:	BILL No & AMOUNT REFUNDED	REASON
VW CREDIT LEASING LTD	17-MV-374300 ($272.94)	PRORATION
VW CREDIT LEASING LTD	17-MV-370753 ($134.78)	PRORATION
CORELOGIC TAX SERVICE ADD: 19 MORGAN AVE 1-62-13-0	16-RE-123793 ($4982.47)	OVER PAYMENT DUPLICATE PAYMENT
CORELOGIC TAX SERVICE ADD: 45 ELLEN ST 5-28-34-0	16-RE-106218 ($3560.79)	OVER PAYMENT DUPLICATE PAYMENT
PHILIP V D'ALESSIO TRUSTEE ADD: 6 MARLBOROUGH RD 5-19-18-0	16-RE-108721 ($4412.37)	OVER PAYMENT DUPLICATE PAYMENT
WELLS FARGO HOME MORTGAGE ADD: 43 GLENROCK 5-38A-14-D43	16-RE-121604 ($2918.14)	OVER PAYMENT DUPLICATE PAYMENT
WELLS FARGO REAL EST TAX SERV ADD: 402 SILVER CREEK LANE 5-43-43-402	16-RE-110318 ($5151.28)	OVER PAYMENT DUPLICATE PAYMENT

AGENDA DECEMBER 13, 2018

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE **APPROVED BY TAX COLLECTOR**

PAY TO:	**BILL No & AMOUNT REFUNDED**		**REASON**
25 LOIS ST LLC ADD: 25 LOIS ST 5-17-61-0	15-RE-100175 16-RE-100187	($3655.00) ($3710.00)	SEWER USE FEE ADJ PER WPCA

SPECIAL REQUEST:

CORELOGIC TAX SERVICE ADD: 9 WESTMERE AVE 6-33-5-0	16-RE-100541	($13,247.86)	DUPLICATE PAYMENT OVER PAYMENT

POSTPONED SPECIAL REQUEST FROM NOVEMBER 2018 AGENDA:

WOLFF CHRISTINE M ADD: 23 WILTON AVE 1-43-12-0	16-RE-129085	($11500.00)	DUPLICATE PAYMENT OVER PAYMENT

DHL

BILL #	PLATE #	VIN#	AMOUNT
16-317447	K56040	1FCLE49L88DA40169	$ 36.12
16-317448	K56038	1FCLE49L38DA28821	$ 72.67
16-317449	L23303	1FCLE49L77DA48150	$ 32.34
16-317452	L28121	1FCLE49L17DA48077	$ 70.04
16-317457	K56041	1FCLE49L58DA40176	$ 36.12
17-317591	L23303	1FCLE49L77DA48150	$ 388.80
17-317592	K56041	1FCLE49L58DA40176	$ 434.21
17-317593	K56038	1FCLE49L38DA28821	$ 434.21
17-317600	K56040	1FCLE49L88DA40169	$ 434.21
17-317601	L28121	1FCLE49L17DA48077	$ 418.42
TOTAL			**$ 2,357.14**

TOYOTA

BILL #	PLATE #	VIN#	AMOUNT
17-366419	8ASNP5	2T2BK1BA3FC304299	$ 577.56
17-366420	7AULW5	2T3RFREV7FW330737	$ 141.67
17-366431	3ASPT2	2T3BFREV8FW275393	$ 191.07
17-366437	4AWXK0	5TDDK3DC2FS113908	$ 496.61
17-366444	6ANTA1	2T1BURHE4EC188830	$ 199.1~~6~~9
17-366459	683XXY	2T3RFREV1FW345606	$ 212.70
17-366460	AA67468	2T2BK1BA8FC328131	$ 115.77
17-366478	0ARTR5	2T2BK1BA6FC288650	$ 230.87
17-366498	AC58121	2T1BURHE0GC555791	$ 45.44
17-366546	9AMNB3	4T4BF1FK6ER397124	$ 210.56
17-366569	3AMXX5	2T3BFREV4EW221751	$ 295.20
17-366574	6ARBV4	2T2BK1BA2FC275071	$ 404.20
17-366613	1AVHS2	2T3BFREV3FW310521	$ 191.07
17-366627	1AHEN6	JTHCF1D2XE5011612	$ 218.80
17-366628	AA675500	JTHCF1D22F5029460	$ 98.48
17-366642	8ATSH3	4T1BD1EB7FU039033	$ 256.46
17-366647	AA37793	JTHCF1D29F5028175	$ 294.90
17-366700	6ATJX5	2T2BK1BA7FC300319	$ 289.13
17-366718	7AULT9	JTHKD5BH8F2220107	$ 176.29
17-366719	0AWJG6	JTHCF1D25F5027802	$ 98.48
17-366723	3ASFR2	2T1BURHE8FC306170	$ 106.38
17-366732	5AVHS9	JTDKN3DU1F0424675	$ 145.11
17-366781	5ATJX2	JTHCF1D21F5023472	$ 294.90
17-366838	AA67579	JTJBM7FXXF5120536	$ 439.79
17-366853	AA37483	2T1BURHE3FC444828	$ 191.35
17-366860	2ATGV0	2T2BK1BA9FC304596	$ 462.45
17-366867	3ASAB5	JTJBM7FX6F5099457	$ 659.69
17-366873	AA35660	2T1BURHE7FC449983	$ 106.38
17-366880	8ARXN1	2T1BURHE4FC304299	$ 170.15
17-366892	3AVHS1	2T3BFREV7FW324714	$ 159.35
17-366902	2AULR5	JTHCF1D2XF5023762	$ 540.84
17-366911	413ZLT	JTDKN3DU0F1877261	$ 28.88
TOTAL			$ 8,049.~~69~~72

TOYOTA

BILL #	PLATE #	VIN#	AMOUNT
17-366924	5AWMU0	4T3BA3BB2FU068441	$ 77.71
17-366931	1ATKP6	JTMRFREV5FD118755	$ 248.02
17-366934	0ATKP0	2T1BURHE3FC295675	$ 106.38
17-366972	5ASPT3	4T1BF1FK6FU906611	$ 212.54
17-366973	AA67601	5TDJKRFH8FS187767	$ 168.94
17-366974	9AUKF9	JTHCF1D26E5013535	$ 174.72
17-366979	8ATRN6	4T1BF1FK9FU930319	$ 159.32
17-366991	555ZOH	2T2BK1BAXFC324498	$ 346.68
17-367002	418YFH	2T2BZMCA2GC050002	$ 383.70
17-367013	7ANFF6	5TDKK3DC0ES522379	$ 206.85
17-367051	7APJH8	2T3BFREV4GW454774	$ 105.16
17-367069	AA67517	2T2BK1BA5FC331441	$ 289.13
17-374282	7ANVJ4	JTMBFREV3EJ009602	$ 325.00
TOTAL			$ 2,804.15

TOYOTA

BILL #	PLATE #	VIN#	AMOUNT
16-365539	3AMWD5	4T4BF1FKXER397272	$ 24.30
17-366404	3AMWD5	4T4BF1FKXER397272	$ 280.74
17-365976	5AMWD5	5YFBPRHE3EP068752	$ 262.08
17-365977	2AKNX6	5TDYK3DC9ES488985	$ 247.92
17-365979	180XLM	JTMRFREV3FD112050	$ 354.37
17-365983	4AULW6	2T3BFREV8FW325077	$ 318.32
17-365986	8AVJR3	JTMBFREV1FJ023953	$ 95.55
17-365992	537ZHL	2T2BK1BAXFC315865	$ 520.00
17-365995	0ANJU3	JTMDFREV0ED094440	$ 441.93
17-366002	1APST9	2T3BFREV5FW239435	$ 350.43
17-366003	573YJJ	5TDJKRFH0FS179646	$ 225.03
17-36605	4ASFL3	2T3DFREV9FW286444	$ 414.82
17-36609	AA37755	JTJBARBZ7F2034775	$ 226.09
17-366021	604ZER	4T1BF1FK2FU882727	$ 292.21
17-366023	C014505	5TFUY5F13GX510741	$ 393.93
17-366030	AC99913	2T1BURHEXGC553109	$ 158.68
17-366032	3AWJG4	JTHCE1D21F5008330	$ 182.54
17-366033	AB58524	5TDBKRFH1FS191969	$ 186.62
17-366038	4AWXK8	5TDBKRFH2FS187123	$ 326.74
17-366066	5ABJE3	2T2BK1BA4FC320897	$ 289.13
17-366067	7ATSL8	4T3BA3BB5FU069342	$ 194.06
17-366104	975ZUU	2T3RFREV6FW260258	$ 212.70
17-366166	1AXGT7	4T1BF1FK4FU089459	$ 53.22
17-366195	AA37828	JTJBARBZ0F2037470	$ 452.82
17-366199	3APAX3	2T2BK1BA8FC284552	$ 173.32
17-366236	142LEU	JTMRFREV3FD123534	$ 248.02
17-366240	284ZSC	2T1BURHE5FC277727	$ 127.57
17-366242	AB61906	3MYDLBZV9GY109769	$ 124.65
17-366249	AA37485	2T3BFREV4FW357038	$ 127.24
17-366289	AB95374	2T2BK1BA0DC198388	$ 134.22
17-366299	3APVF2	5TDJKRFH7FS104961	$ 619.62
17-366346	1ATLF4	2T3BFREV8FW296793	$ 191.07
17-366353	438ZWN	4T1BF1FK2FU019832	$ 106.10
17-366374	3APSS9	2T3BFREV8FW249117	$ 286.63
17-366375	4AWBA6	JTHCF5C20C5056516	$ 57.13
17-366389	3AVHM4	2T2BK1BA7FC320215	$ 173.32
17-366403	9ARTR1	JTHCF1D26F5023113	$ 343.85
17-366412	5AVHS6	JTDKN3DU7F1910711	$ 87.01
17-366417	2ANJU5	2T3BFREV4EW221510	$ 325.00
TOTAL			$ 9,628.98

VAULT TRUS

BILL #	PLATE #	VIN#	AMOUNT
17-368988	6519DB	3GCUKREC5FG196055	$ 110.07
17-369024	AC42507	1C4PJMCB3GW187726	$ 136.70
17-369027	2AVNX6	1C4NJDEB7FD207605	$ 102.20
17-369039	2AULK5	1C4PJMDSXFW682339	$ 79.51
17-369048	AA98644	1C4BJWEG0FL751587	$ 294.01
17-369053	0ATRM2	1C4BJWDG4FL628456	$ 266.19
17-369054	0ATRM8	1C4BJWEG7FL645878	$ 117.76
17-369081	5APBP4	1G1YC2D71F5102764	$ 712.24
17-369085	1APBB8	1GKKVRKD0FJ151362	$ 347.87
17-369087	7ATRL8	1C4BJWDG1FL641486	$ 266.19
17-369088	1AVMA9	1C4BJWEG8FL583603	$ 176.29
17-369093	5ARSE2	1GKKVRKD0FJ122752	$ 447.54
17-369095	8ARHE9	2GNFLGEK9F6197469	$ 191.35
17-369098	9AKFE1	1G1PC5SB4E7249233	$ 210.44
17-369107	4APGF0	1GKS2BKC6FR515437	$ 472.65
17-369110	4ANGU2	1GCNKRECXEZ279676	$ 346.41
17-369120	8ANUB8	1GCVKREC2EZ407537	$ 381.30
17-369128	AE77764	1C4BJWDG4GL194802	$ 224.29
17-369136	CLIFF3	1C4AJWAG6FL592379	$ 261.01
17-369148	8589DB	1GYS4CKJXFR301975	$ 481.18
17-369177	0ASAL3	2GNFLFEK9F6180004	$ 185.74
17-369186	4745DD	1C6RR7FT8FS616802	$ 252.19
17-369198	4ANUE1	1C4BJWDG3FL521706	$ 266.19
17-369200	9AMVR6	1G1PC5SB2E7436843	$ 133.79
17-369222	8ASBW6	1C4AJWAG0FL577134	$ 217.67
17-369223	2APAU6	ZAM57RTA1F1135268	$ 339.82
17-369228	9ASJK1	1C4HJWDG4FL620870	$ 212.57
17-369231	2771DC	1GCVKREH0FZ151959	$ 439.95
17-369240	3104DB	1GCNKPEH0FZ151769	$ 246.77
17-369254	6AWKK0	1C4NJDEB9FD324442	$ 51.27
17-369255	0AVFN0	1C4HJWDG2FL710583	$ 159.60
TOTAL			$ 8,130.76

AGENDA

NOVEMBER 8, 2018

CLAIMS COMMITTEE MEATING

REFUNDS PROCESSED CLAIMS COMMITTEE **APPROVED BY TAX COLLECTOR**

SPECIAL REQUEST

WOLFF CHRISTINE M

ADD: 23 WILTON AVENUE

1-43-12-0 16-129085 ($11,500.00) REFUND BLIGHT PER AGREEMENT W/ BILL IRELAND (CODE ENFORCEMENT OFFICE)

TAX COLLECTOR'S REPORT
NOVEMBER 2018

FISCAL YEAR 2018-2019 (2017 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 18 - NOV 18	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$19,785,892.64	$17,302,199.26	87.45%	$19,458,256.99	($327,635.65)	88.92%
AUTOMOBILE-SUPPLEMENTAL	$3,590,970.07	$11,309.37	0.31%	$3,584,217.77	($6,752.30)	0.32%
PERSONAL PROPERTY	$21,248,718.54	$11,512,501.21	54.18%	$21,237,012.16	($11,706.38)	54.21%
REAL ESTATE	$280,979,420.26	$143,118,990.65	50.94%	$281,106,928.24	$127,507.98	50.91%
TOTAL TAX	**$325,605,001.51**	**$171,945,000.49**	**52.81%**	**$325,386,415.16**	**($218,586.35)**	**52.84%**
SEWER USE	$15,844,431.00	$8,295,898.98	52.36%	$16,186,944.00	$342,513.00	51.25%
IPP FEE	$207,250.00	$164,602.98	79.42%	$208,000.00	$750.00	79.14%

FISCAL YEAR 2017-2018 (2016 GRAND LIST)	ORIGINAL LEVY	JUN 17 - NOV 17				
AUTOMOBILE-REGULAR	$18,742,512.33	$16,380,719.56	87.40%	$18,493,803.72	($248,708.61)	88.57%
AUTOMOBILE-SUPPLEMENTAL	$3,260,045.73	$5,819.03	0.18%	$3,255,725.72	($4,320.01)	0.18%
PERSONAL PROPERTY	$20,774,746.28	$11,424,817.07	54.99%	$21,004,357.94	$229,611.66	54.39%
REAL ESTATE	$269,517,650.26	$136,916,895.17	50.80%	$268,718,999.30	($798,650.96)	50.95%
TOTAL TAX	**$312,294,954.60**	**$164,728,250.83**	**52.75%**	**$311,472,886.68**	**($822,067.92)**	**52.89%**
SEWER USE	$15,371,652.00	$8,011,603.00	52.12%	$15,646,239.00	$274,587.00	51.20%
IPP FEE	$204,250.00	$172,735.27	84.57%	$214,750.00	$10,500.00	80.44%
TAX DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	$13,310,046.91	$7,216,749.66	0.06%	$13,913,528.48	$603,481.57	-0.04%
SEWER DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	$472,779.00	$284,295.98	0.24%	$540,705.00	$67,926.00	0.05%
IPP DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	$3,000.00	($8,132.29)	-5.15%	($6,750.00)	($9,750.00)	-1.30%

BACK TAXES COLLECTED	FISCAL YR 2018-2019 (JUL 18 - NOV 18)	FISCAL YR 2017-2018 (JUL 17 - NOV 17)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$1,561,391.22	$1,111,458.42	$449,932.80
PRIOR SEWER USE FEE	$79,479.06	$92,146.52	($12,667.46)
PRIOR IPP FEE	$2,250.00	$2,638.96	($388.96)
TOTAL PRIOR TAX, SEWER & IPP	**$1,643,120.28**	**$1,206,243.90**	**$436,876.38**
CURRENT INTEREST	$284,557.26	$258,351.50	$26,205.76
PRIOR INTEREST	$433,463.74	$364,080.93	$69,382.81
SEWER USE FEE INTEREST	$38,280.99	$29,739.10	$8,541.89
IPP FEE INTEREST	$2,541.28	$1,788.46	$752.82
TOTAL INTEREST COLLECTED	**$758,843.27**	**$653,959.99**	**$104,883.28**
PRIOR LIEN FEE	$8,527.64	$7,473.06	$1,054.58
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	**$8,527.64**	**$7,473.06**	**$1,054.58**
MISC FEES COLLECTED**	**$351,789.95**	**$74,829.71**	**$276,960.24**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$2,762,281.14**	**$1,942,506.66**	**$819,774.48**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION
** PRIOR & CURRENT FISCAL YEAR INCLUDES TAX SALE AND TITLE SEARCH FEES PROCESSED THRU MUNIS

Finance & Claims Committee 2019 Meeting Dates

Listed Below is the request for Finance Committee Meeting Dates for 7:00 P.M.
Second Thursday of each month except as noted below.
Council Chambers Room 231

Thursday, January 10, 2019
Thursday, February 14, 2019
Thursday, March 14, 2019
Thursday, April 11, 2019
Thursday, May 9, 2019
Thursday, June 13, 2019
Thursday, July 11, 2019
Thursday, August 8, 2019
Thursday, September 12, 2019
Thursday, October 10, 2019
Thursday, November 14, 2019
Thursday, December 12, 2019

SECTION A
SPECIAL APPROPRIATIONS

City of Norwalk Board of Estimate and Taxation
December 3, 2018

2. Special Appropriations Agenda

ADVERTISED ITEM:

FISCAL YEAR 2018-19:

1. RESOLVED, that a sum not to exceed $18,937 be and the same is hereby transferred from Unallocated Contingency (Account #01-9600-5900) to the Planning & Zoning Department for the Plan of Conservation and Development (Account #01-3730-5254).

CITY OF NORWALK
Robert O. Barron, CPFO
Chief Financial Officer
rbarron@norwalkct.org

norwalkct.org
P: 203-854-7870 / F: 203-854-7848
125 East Avenue, PO BOX 5125

MEMORANDUM

DATE:	December 3, 2018
TO:	Harry Rilling, Mayor The Members of the Board of Estimate & Taxation The Members of the Common Council
FROM:	Robert Barron, Chief Financial Officer
RE:	Planning and Zoning Special Appropriation-Plan of Conservation & Development

Attached is a request from the Planning and Zoning Department for a special appropriation in the amount of $18,937 to satisfy remaining obligations to the city's Plan of Conservation & Development (POCD) consultant, STANTEC. The POCD project was funded by a total appropriation of $200,000 comprised of $50,000 in FYE 2017 and $150,000 in FYE 2018.

At the end of FY 2018 the POCD project account had an available balance of $18,937. This surplus was not carried forward as part of the annual year-end reserve process. Approval of this special appropriation will replenish the POCD project account to an amount sufficient to close out all invoices due to STANTEC. The funds for this special appropriation will be drawn down from FYE 2019 contingency balance.

The Finance Department recommends approval of the Special Appropriation request of $18,937. This request will allow the Planning and Zoning department to meet its obligations to the city's POCD consultant.

ACTION REQUESTED:

1. RESOLUTION: Approve a special appropriation in the amount of $18,937 to Planning and Zoning department account number 013730-5254 funded from contingency account number 019600-5900.

Memorandum

November 26, 2018

To: Board of Estimates & Taxation
Robert Barron, CFO

From: Steve Kleppin, Planning & Zoning Director

Re: Special Appropriation Request, Plan of Conservation & Development

The Plan of Conservation and Development was funded in FYE17 with a $50,000 appropriation and FYE18 with an additional $150,000 for a total of $200,000. At the close of this past fiscal year there was $18,937 remaining unspent of the total appropriated for the project.

I failed to request that this surplus be carried forward for use in this fiscal year as I mistakenly believed that the purchase order would remain open past the June 30, 2018 fiscal year close. I believed that this surplus would have the same treatment as a capital project, but now understand that the operating budget is a single-year budget whereas the capital budget is a multi-year budget.

I apologize for my error, but still need the funds available to make the remaining payments to the POCD consultant, STANTEC. It should be stated that the total funds spent on the project will not exceed what was appropriated.

Please let me know if you have any questions.

END

October 2018 Financial Commentary

Balance Sheet

Cash is lower than the prior year by $191k and unpaid Bond interest is $50k vs $0 last year offset by lower Accounts Payable and accrued expenses of $29k and higher Accounts Receivable of $7k. This leaves us at a net deficit cash position of $205k which is $36k worse than previous month, driven by poor revenues for the month.

October Month vs Prior Year Month

Golf Revenue is lower than the prior year month by $38k driven by lower green fees and cart rentals due to poor/rainy weather, offset by an increase in outings of $6k. In addition, other revenue is down by $6k due to restaurant rent.

Personnel and employee benefits expenses are $4k lower than prior year month spread across all departments – less workers needed with all the rain we received.

Administrative expenses are up $5k driven by adjustments made to the utility expenses allocated to the food and beverage operator.

Sales & Operations are $2k for kitchen gas and coolant maintenance.

Park Maintenance is $24k lower than prior year month driven by water ($17k) and grounds maintenance ($7k). Some of the water underage is timing as not enough was accrued in September of 2017 during a time that it was dry so the combined Sep-Oct expense was pretty large last year vs. this year when we have had heavy rain not just in the summer but into autumn as well. The grounds maintenance is just timing – $7k in expense will hit in November.

Cart Expenses are less than $7k lower than prior year month.

Operating Income is $16k lower than the prior year month attributable to unfavorable revenue of $44 and favorable expenses of $28k.

October YTD vs Prior YTD

Golf Revenue is lower by $73k year over year for the four month period, as well as lower Other Revenue of $39k due to restaurant rent and tennis rent.

Personnel and employee benefits expenses are lower by $23k, some of which relates to maintenance workers being out on worker's comp or for personal reasons for a short period at the end of the summer.

Administrative expenses are $8k higher than same period last year driven by additional utilities in the new Clubhouse.

Sales & Operations is $9k higher driven by repairs and maintenance on the Clubhouse and restaurant equipment.

Park Maintenance is $10k lower driven by lower water ($20), offset by more Ag&Chem ($10k) utilized due to rainy, humid weather and irrigation maintenance due to necessary repairs and maintenance. There is also a $6k underage in grounds maintenance that will hit next month.

Cart expenses are higher by 4k.

Operating Income is lower than the prior year by $101k due to unfavorable revenue of $112k and favorable expenses of $11k.

Budget

We are nearly complete with our FY19 Budget.

Audit

We are nearly complete with our FY18 financial audit.

OAK HILLS PARK AUTHORITY
Balance Sheet FY18
As of October 31, 2018

	Total			
	As of Oct 31, 2018	As of Oct 31, 2017 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	25,684.72	218,396.11	-192,711.39	-88.24%
1022 NBT Payment Account	-22,824.31	-24,139.23	1,314.92	5.45%
1023 NBT Rent Escrow Sec Apt Right	1,351.00	1,351.00	0.00	0.00%
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	**$ 5,611.41**	**$ 197,007.88**	**-$ 191,396.47**	**-97.15%**
Total Bank Accounts	**$ 5,611.41**	**$ 197,007.88**	**-$ 191,396.47**	**-97.15%**
Accounts Receivable				
1201 Accounts Receivable	14,947.30	10,050.00	4,897.30	48.73%
Total Accounts Receivable	**$ 14,947.30**	**$ 10,050.00**	**$ 4,897.30**	**48.73%**
Other Current Assets				
1100 Inventory	29,857.20	31,790.72	-1,933.52	-6.08%
1200 Receivables	2,259.31	0.00	2,259.31	100.00%
1300 Prepaid Expenses	16,133.04	15,534.82	598.22	3.85%
Total Other Current Assets	**$ 48,249.55**	**$ 47,325.54**	**$ 924.01**	**1.95%**
Total Current Assets	**$ 68,808.26**	**$ 254,383.42**	**-$ 185,575.16**	**-72.95%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,015,495.99	913,442.02	102,053.97	11.17%
1510 Accumulated Depreciation/Amort.	-3,309,195.25	-3,070,181.48	-239,013.77	-7.79%
1520 Furniture & Fixtures	50,085.23	0.00	50,085.23	100.00%
1560 Leasehold Improvements	22,103.88	0.00	22,103.88	100.00%
1561 Park Improvements	1,755,964.06	1,735,612.87	20,351.19	1.17%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-1,225.59	0.00	-1,225.59	-100.00%
1570 Capital Projects in Progress	7,853.00	71,706.14	-63,853.14	-89.05%
Total 1500 Fixed Assets	**$ 1,818,215.98**	**$ 1,927,714.21**	**-$ 109,498.23**	**-5.68%**
Total Fixed Assets	**$ 1,818,215.98**	**$ 1,927,714.21**	**-$ 109,498.23**	**-5.68%**
TOTAL ASSETS	**$ 1,887,024.24**	**$ 2,182,097.63**	**-$ 295,073.39**	**-13.52%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	14,500.29	42,382.93	-27,882.64	-65.79%
Total Accounts Payable	**$ 14,500.29**	**$ 42,382.93**	**-$ 27,882.64**	**-65.79%**
Other Current Liabilities				
2050 Accounts Payable-Tennis Revenue	185.00	0.00	185.00	100.00%
2052 Accounts Payable - F&B Revenue	3,485.00	0.00	3,485.00	100.00%
2053 Accounts Payable - Supporters of OHP	40.00	0.00	40.00	100.00%
2100 Accrued Payroll	28,902.86	28,241.21	661.65	2.34%

2104 Accrued retirement contribution	260.01	233.80	26.21	11.21%
2105 Accrued Vacation Pay	24,811.11	22,916.35	1,894.76	8.27%
2106 Accrued Sick Leave Pay	0.00	27,878.03	-27,878.03	-100.00%
2200 Accrued Expenses	41,123.40	20,236.43	20,886.97	103.21%
2210 Security Deposit-Entrance House				
2212 Security Dep - Apt 2 Right	1,350.00	1,350.00	0.00	0.00%
Total 2210 Security Deposit-Entrance House	**$ 1,350.00**	**$ 1,350.00**	**$ 0.00**	**0.00%**
2250 Deferred Revenue				
2251 Tournament Deposits	1,000.00	0.00	1,000.00	100.00%
2254 Other Deferred	0.00	18,095.37	-18,095.37	-100.00%
Total 2250 Deferred Revenue	**$ 1,000.00**	**$ 18,095.37**	**-$ 17,095.37**	**-94.47%**
2400 Cart Sales Tax Due	1,131.00	4,947.28	-3,816.28	-77.14%
2500 Interest due City of Norwalk				
2501 Bond Due to City of Norwalk	43,721.63	8,744.35	34,977.28	400.00%
2503 150k Capital Debt	1,243.31	248.67	994.64	399.98%
2504 150k Operating Debt	1,491.96	497.32	994.64	200.00%
Total 2500 Interest due City of Norwalk	**$ 46,456.90**	**$ 9,490.34**	**$ 36,966.56**	**389.52%**
Total Other Current Liabilities	**$ 148,745.28**	**$ 133,388.81**	**$ 15,356.47**	**11.51%**
Total Current Liabilities	**$ 163,245.57**	**$ 175,771.74**	**-$ 12,526.17**	**-7.13%**
Long-Term Liabilities				
2701 Consolidated City Debt	2,034,195.80	2,034,195.80	0.00	0.00%
2730 Capital Debt (150k)	78,523.93	78,523.93	0.00	0.00%
2731 Operating Expense Debt (150k)	78,526.47	78,526.47	0.00	0.00%
2764 NBT Truck Loan	8,719.51	14,506.92	-5,787.41	-39.89%
2765 Deere Credit Inc. Progator Sprayer	11,486.64	18,770.16	-7,283.52	-38.80%
2766 Wells Fargo Eq Bandit Chipper	7,875.47	11,460.23	-3,584.76	-31.28%
2767 Deere Credit, Inc. Sweeper Vac	10,128.02	14,878.22	-4,750.20	-31.93%
2768 Deere Credit Inc. Greens Roller	8,300.16	11,384.48	-3,084.32	-27.09%
2769 Deere Credit, Inc. Gator	1.04	889.49	-888.45	-99.88%
2770 Deere Credit Inc. Hybrid Mower	9,108.53	15,844.81	-6,736.28	-42.51%
2771 Yard Card-Skid Mount	1,260.49	2,635.45	-1,374.96	-52.17%
2772 Wells Fargo 2017 Aera-Vator	3,609.48	4,664.28	-1,054.80	-22.61%
2773 DLL Finance Club Car CA550G Utility Cart	6,192.50	7,740.50	-1,548.00	-20.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	52,144.67	63,582.64	-11,437.97	-17.99%
2775 Deere Credit, Inc. Hybrid Mower	24,558.10	0.00	24,558.10	100.00%
2776 Wells Fargo MTE 2018 TurfCo Blower	7,591.23	0.00	7,591.23	100.00%
Total Long-Term Liabilities	**$ 2,342,222.04**	**$ 2,357,603.38**	**-$ 15,381.34**	**-0.65%**
Total Liabilities	**$ 2,505,467.61**	**$ 2,533,375.12**	**-$ 27,907.51**	**-1.10%**
Equity				
3000 Fund Balance				
3010 Fund Balance - Beginning	-42,873.28	-42,873.28	0.00	0.00%
Total 3000 Fund Balance	**-$ 42,873.28**	**-$ 42,873.28**	**$ 0.00**	**0.00%**
3500 Reserves				
3550 Reserve for Contingencies	405,368.10	405,368.10	0.00	0.00%
Total 3500 Reserves	**$ 405,368.10**	**$ 405,368.10**	**$ 0.00**	**0.00%**
3900 Retained Earnings	-1,010,565.75	-832,320.44	-178,245.31	-21.42%
Net Income	29,627.56	118,548.13	-88,920.57	-75.01%
Total Equity	**-$ 618,443.37**	**-$ 351,277.49**	**-$ 267,165.88**	**-76.06%**
TOTAL LIABILITIES AND EQUITY	**$ 1,887,024.24**	**$ 2,182,097.63**	**-$ 295,073.39**	**-13.52%**

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

	Total			
	Oct 2018	Oct 2017 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	61,922.00	92,549.40	-30,627.40	-33.09%
4020 I.D. Cards	0.00	0.00	0.00	0.00%
4030 Tournament Fees	13,254.00	6,900.00	6,354.00	92.09%
4050 Cart Revenue	17,817.00	30,829.00	-13,012.00	-42.21%
4055 GolfBoard Revenue	0.00	1,537.00	-1,537.00	-100.00%
4060 Golf Revenue - Gift Certif.	2,632.00	2,901.00	-269.00	-9.27%
4070 Gift & Rain Checks Redeemed	-958.00	-1,734.00	776.00	44.75%
Total 4001 Golf Revenue	$ 94,667.00	$ 132,982.40	-$ 38,315.40	-28.81%
4200 Rental Income	1,350.00	1,350.00	0.00	0.00%
4300 Investment Income	6.68	28.12	-21.44	-76.24%
4400 Misc. Income	5.00	0.00	5.00	100.00%
4600 Restaurant Income	1.00	6,000.00	-5,999.00	-99.98%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	$ 96,029.68	$ 140,360.52	-$ 44,330.84	-31.58%
Total Income	$ 96,029.68	$ 140,360.52	-$ 44,330.84	-31.58%
Gross Profit	$ 96,029.68	$ 140,360.52	-$ 44,330.84	-31.58%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	12,515.12	12,976.86	-461.74	-3.56%
5030 Operations	15,688.33	17,076.02	-1,387.69	-8.13%
5040 Operations O/T	0.00	24.38	-24.38	-100.00%
5050 Course Personnel	26,101.72	25,656.53	445.19	1.74%
5060 Course Personnel O/T	36.81	361.88	-325.07	-89.83%
5070 Seasonal Personnel	15,729.71	17,062.88	-1,333.17	-7.81%
5080 Seasonal Personnel O/T	96.45	593.87	-497.42	-83.76%
Total 5000 PERSONNEL EXPENSE	$ 70,168.14	$ 73,752.42	-$ 3,584.28	-4.86%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	5,330.94	5,642.01	-311.07	-5.51%
5230 State Unemployment	1,177.14	1,502.18	-325.04	-21.64%
5250 Health Insurance	3,961.92	4,212.39	-250.47	-5.95%
5260 Workmans Compensation	1,463.97	1,326.54	137.43	10.36%
5270 Retirement Plans	670.54	657.27	13.27	2.02%
Total 5200 EMPLOYEE BENEFITS	$ 12,604.51	$ 13,340.39	-$ 735.88	-5.52%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	748.41	531.40	217.01	40.84%
5430 Professional Fees	2,500.00	2,000.00	500.00	25.00%
5436 Advertising	984.47	994.59	-10.12	-1.02%
5440 Office Expense	1,048.59	778.71	269.88	34.66%
5441 Bank Charges	31.25	23.15	8.10	34.99%

5442 Credit Card Fees	3,144.23	3,224.64	-80.41	-2.49%
5445 Postage	0.00	9.80	-9.80	-100.00%
5450 Training and Dues	0.00	275.00	-275.00	-100.00%
5461 Authority Secretarial Services	120.00	270.00	-150.00	-55.56%
5469 Other Outside Services	378.74	311.87	66.87	21.44%
5470 Other Administrative	543.33	547.81	-4.48	-0.82%
5480 Utilities	8,259.86	3,870.80	4,389.06	113.39%
5500 Liability Insurance	4,073.76	3,941.30	132.46	3.36%
5520 Interest Expense	608.61	343.27	265.34	77.30%
Total 5400 ADMINISTRATIVE EXPENSES	$ 22,441.25	$ 17,122.34	$ 5,318.91	31.06%
5600 SALES AND OPERATIONS				
5620 Clubhouse / Pro Shop Maintenance	2,082.66		2,082.66	
Total 5600 SALES AND OPERATIONS	$ 2,082.66	$ 0.00	$ 2,082.66	
5700 PARK MAINTENANCE				
5710 Water	1,032.04	18,034.05	-17,002.01	-94.28%
5720 Heating Fuel	0.00	145.04	-145.04	-100.00%
5730 Grounds Maintenance	0.00	6,892.11	-6,892.11	-100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	0.00	-664.33	664.33	100.00%
5752 Agriculture/Chemicals Utilized	3,833.23	2,727.44	1,105.79	40.54%
Total 5750 Agriculture and Chemicals	$ 3,833.23	$ 2,063.11	$ 1,770.12	85.80%
5760 Irrigation Maintenance	1,217.06	1,905.29	-688.23	-36.12%
5770 Consumable Tools	0.00	112.69	-112.69	-100.00%
5800 Equipment Maintenance	3,130.12	2,558.85	571.27	22.33%
5820 Building Maintenance	1,615.88	2,394.27	-778.39	-32.51%
5860 Gasoline/Diesel Fuel	944.88	1,478.24	-533.36	-36.08%
5880 Employee work clothes	0.00	126.85	-126.85	-100.00%
Total 5700 PARK MAINTENANCE	$ 11,773.21	$ 35,710.50	-$ 23,937.29	-67.03%
6000 CART EXPENSE				
6010 Cart Lease Expense	4,080.00	12,240.00	-8,160.00	-66.67%
6020 Electricity	1,631.31	1,547.77	83.54	5.40%
6030 Maintenance	645.00	250.16	394.84	157.83%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	$ 6,756.31	$ 14,437.93	-$ 7,681.62	-53.20%
Total Expenses	$ 125,826.08	$ 154,363.58	-$ 28,537.50	-18.49%
Net Operating Income	-$ 29,796.40	-$ 14,003.06	-$ 15,793.34	-112.78%
Other Expenses				
8000 Depreciation/Amortization	19,973.46	19,694.55	278.91	1.42%
8001 Capital projects				
8100 Capital Projects - Cash	12,149.99	1,147.14	11,002.85	959.15%
Total 8001 Capital projects	$ 12,149.99	$ 1,147.14	$ 11,002.85	959.15%
8002 Bond to City	0.00	4,541.96	-4,541.96	-100.00%
8004 Capital Debt to City	0.00	124.33	-124.33	-100.00%
8005 Operating Debt to City	0.00	124.33	-124.33	-100.00%
Total Other Expenses	$ 32,123.45	$ 25,632.31	$ 6,491.14	25.32%
Net Other Income	-$ 32,123.45	-$ 25,632.31	-$ 6,491.14	-25.32%
Net Income	-$ 61,919.85	-$ 39,635.37	-$ 22,284.48	-56.22%

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July - October, 2018

	Total			
	Jul - Oct, 2018	Jul - Oct, 2017 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	492,496.00	559,948.90	-67,452.90	-12.05%
4020 I.D. Cards	5,080.00	7,235.00	-2,155.00	-29.79%
4030 Tournament Fees	58,425.10	39,300.00	19,125.10	48.66%
4050 Cart Revenue	168,141.00	184,105.00	-15,964.00	-8.67%
4055 GolfBoard Revenue	3,767.00	9,353.00	-5,586.00	-59.72%
4060 Golf Revenue - Gift Certif.	5,937.00	8,214.00	-2,277.00	-27.72%
4070 Gift & Rain Checks Redeemed	-12,753.00	-14,218.00	1,465.00	10.30%
Total 4001 Golf Revenue	$ 721,093.10	$ 793,937.90	-$ 72,844.80	-9.18%
4100 Tennis Revenue	15,000.00	30,088.00	-15,088.00	-50.15%
4200 Rental Income	5,400.00	5,400.00	0.00	0.00%
4300 Investment Income	28.90	96.97	-68.07	-70.20%
4400 Misc. Income	50.00	121.12	-71.12	-58.72%
4600 Restaurant Income	5.00	24,000.00	-23,995.00	-99.98%
4700 Advertising Revenue	0.00	200.00	-200.00	-100.00%
Total 4000 REVENUES	$ 741,577.00	$ 853,843.99	-$ 112,266.99	-13.15%
Total Income	$ 741,577.00	$ 853,843.99	-$ 112,266.99	-13.15%
Gross Profit	$ 741,577.00	$ 853,843.99	-$ 112,266.99	-13.15%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	50,167.59	51,976.67	-1,809.08	-3.48%
5030 Operations	86,819.94	89,805.94	-2,986.00	-3.32%
5040 Operations O/T	472.23	454.01	18.22	4.01%
5050 Course Personnel	97,668.57	103,659.33	-5,990.76	-5.78%
5060 Course Personnel O/T	334.48	683.68	-349.20	-51.08%
5070 Seasonal Personnel	58,912.54	66,313.64	-7,401.10	-11.16%
5080 Seasonal Personnel O/T	320.86	777.15	-456.29	-58.71%
Total 5000 PERSONNEL EXPENSE	$ 294,696.21	$ 313,670.42	-$ 18,974.21	-6.05%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	22,397.87	24,219.52	-1,821.65	-7.52%
5230 State Unemployment	7,096.44	8,260.03	-1,163.59	-14.09%
5250 Health Insurance	15,585.96	16,849.56	-1,263.60	-7.50%
5260 Workmans Compensation	6,290.06	5,714.02	576.04	10.08%
5270 Retirement Plans	2,535.38	2,597.27	-61.89	-2.38%
Total 5200 EMPLOYEE BENEFITS	$ 53,905.71	$ 57,640.40	-$ 3,734.69	-6.48%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	3,374.63	2,123.71	1,250.92	58.90%

5430 Professional Fees	10,000.00	8,375.00	1,625.00	19.40%
5436 Advertising	4,346.37	7,353.26	-3,006.89	-40.89%
5440 Office Expense	5,498.99	4,518.52	980.47	21.70%
5441 Bank Charges	117.35	104.75	12.60	12.03%
5442 Credit Card Fees	16,669.68	16,586.77	82.91	0.50%
5445 Postage	24.70	36.69	-11.99	-32.68%
5450 Training and Dues	380.00	1,005.00	-625.00	-62.19%
5461 Authority Secretarial Services	720.00	900.00	-180.00	-20.00%
5469 Other Outside Services	1,747.78	1,291.57	456.21	35.32%
5470 Other Administrative	2,346.14	1,758.86	587.28	33.39%
5471 Charitable Contributions	0.00	100.00	-100.00	-100.00%
5480 Utilities	21,394.74	16,351.40	5,043.34	30.84%
5500 Liability Insurance	16,300.04	15,765.16	534.88	3.39%
5520 Interest Expense	3,788.20	2,164.65	1,623.55	75.00%
Total 5400 ADMINISTRATIVE EXPENSES	$ 86,708.62	$ 78,435.34	$ 8,273.28	10.55%
5600 SALES AND OPERATIONS				
5620 Clubhouse / Pro Shop Maintenance	6,651.10	0.00	6,651.10	
5640 Golf Pro Supplies	2,099.14	130.58	1,968.56	1507.55%
Total 5600 SALES AND OPERATIONS	$ 8,750.24	$ 130.58	$ 8,619.66	6601.06%
5700 PARK MAINTENANCE				
5710 Water	19,728.79	38,748.99	-19,020.20	-49.09%
5720 Heating Fuel	270.44	989.88	-719.44	-72.68%
5730 Grounds Maintenance	4,830.70	10,700.91	-5,870.21	-54.86%
5740 Tree Maintenance	0.00	0.00	0.00	0.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	5,972.36	2,681.91	3,290.45	122.69%
5752 Agriculture/Chemicals Utilized	42,741.26	35,879.06	6,862.20	19.13%
Total 5750 Agriculture and Chemicals	$ 48,713.62	$ 38,560.97	$ 10,152.65	26.33%
5760 Irrigation Maintenance	7,574.39	4,846.23	2,728.16	56.29%
5770 Consumable Tools	1,315.21	380.41	934.80	245.73%
5780 Tee and Green Supplies	0.00	171.26	-171.26	-100.00%
5795 Janitorial Supplies	29.01	91.21	-62.20	-68.19%
5800 Equipment Maintenance	11,598.55	8,140.72	3,457.83	42.48%
5820 Building Maintenance	5,918.13	7,424.82	-1,506.69	-20.29%
5840 Small Equipment	920.00	587.00	333.00	56.73%
5860 Gasoline/Diesel Fuel	5,638.09	5,421.32	216.77	4.00%
5880 Employee work clothes	0.00	126.85	-126.85	-100.00%
Total 5700 PARK MAINTENANCE	$ 106,536.93	$ 116,190.57	-$ 9,653.64	-8.31%
6000 CART EXPENSE				
6010 Cart Lease Expense	52,428.00	48,348.00	4,080.00	8.44%
6015 Board Lease Expense	4,716.09	7,588.23	-2,872.14	-37.85%
6020 Electricity	7,034.55	6,443.95	590.60	9.17%
6030 Maintenance	2,087.08	1,473.24	613.84	41.67%
6050 Cart Insurance	1,600.00	1,600.00	0.00	0.00%
6060 Misc. Cart Expense	2,000.00	0.00	2,000.00	100.00%
Total 6000 CART EXPENSE	$ 69,865.72	$ 65,453.42	$ 4,412.30	6.74%
Total Expenses	$ 620,463.43	$ 631,520.73	-$ 11,057.30	-1.75%

Net Operating Income	$ 121,113.57	$ 222,323.26	-$ 101,209.69	-45.52%
Other Expenses				
8000 Depreciation/Amortization	79,336.02	78,778.20	557.82	0.71%
8001 Capital projects				
8100 Capital Projects - Cash	12,149.99	6,466.65	5,683.34	87.89%
Total 8001 Capital projects	$ 12,149.99	$ 6,466.65	$ 5,683.34	87.89%
8002 Bond to City	0.00	17,488.64	-17,488.64	-100.00%
8004 Capital Debt to City	0.00	544.32	-544.32	-100.00%
8005 Operating Debt to City	0.00	497.32	-497.32	-100.00%
Total Other Expenses	$ 91,486.01	$ 103,775.13	-$ 12,289.12	-11.84%
Net Other Income	-$ 91,486.01	-$ 103,775.13	$ 12,289.12	11.84%
Net Income	$ 29,627.56	$ 118,548.13	-$ 88,920.57	-75.01%

Special Joint Committee Meeting of the City of Norwalk Finance/Claims Committee and Board of Education Finance Committee

Thursday, December 13, 2018
Common Council Chambers
Norwalk City Hall
125 East Avenue
Norwalk, CT
6:00 – 7:00 PM

AGENDA

I. Call to order

II. Discussion of City Budget Goals and Preliminary Revenue and Expenditure Projections (Greg Burnett and Robert Barron – 25 minutes)

III. Discussion of Board of Education Budget Goals and Preliminary Revenue and Expenditure Projections (Bryan Meek and Tom Hamilton – 25 minutes)

IV. Wrap Up and Next Steps (10 minutes)

V. Adjournment