FINANCE/CLAIMS COMMITTEE MEETING
Thursday, November 14, 2019, 7:00 P. 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:

   September 12, 2019 – Regular Meeting
5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated:

   November 14, 2019
6. Narrative on Tax Collections dated November 14, 2019 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated October 31, 2019 – Receive Report and discuss.
8. Receive Oak Hills Authority monthly Financial Statements for August 2019 and September 2019.
9. Receive Board of Estimate and Taxation Other Business from October 7, 2019:

   a. Authorize the Purchasing Agent to issue a purchase order to Paul Friia for General Tax Assessor Services in an amount not to exceed $75,000.00 at an hourly rate and other terms set forth in the Memorandum of Henry Dachowitz dated October 2, 2019. Funds are available in account 011320-5253.

   b. Authorize the Purchasing Agent to issue a purchase order to Ali Karimi for General Tax Assessor Services in an amount not to exceed $40,000.00 at an hourly rate and other terms set forth in the Memorandum of Henry Dachowitz dated October 2, 2019. Funds are available in account 011320-5253.

   c. Authorize the Mayor, Harry W. Rilling to enter into a contract with American Valuation Group, Inc. for Special Tax Assessor Services on the Mall in a sum not to exceed $60,000. Funds are available in account 011320-5253 Accounting, Auditing Services. This account has budgeted balance of $158,000, no special appropriation is required.

10. Receive Board of Estimate and Taxation Other Business from November 12, 2019:

    a. Authorize the Mayor, Harry W. Rilling to enter into a contract with Safeground Organic Analytics for specialty Tax Assessor Services in a sum not to exceed $75,000.00 at the terms set forth in the Memorandum of Henry Dachowitz dated November 4, 2019. Funds are available in account #01-1320-5253, Accounting, Auditing Services. No additional appropriation is required.

11. Receive Board of Estimate and Taxation Special Appropriation from November 12, 2019:

    a. RESOLVED, that a sum not to exceed $5,063 be and the same is hereby transferred from Increased Revenues (Acct#01-30-10-4181) from the Town of Scarborough to the Police Department to cover Police overtime work. (Account #01-30-35-5120).

    b. RESOLVED, that a sum not to exceed $1,000,000, be and the same is hereby transferred from Fund Balance to Operating account 01-7029-5A0620 to provide matching funds for the YMCA build-out of the City owned property located at 98 South Main Street.

    c. RESOLVED, that a sum not to exceed $1,000,000, be and the same is hereby transferred from Fund Balance to Education account 01-5050-5050 for additional academic resources related to the recent inflow of English Language Learners.

    d. RESOLVED, that a sum not to exceed $400,000, be and the same is hereby transferred from Fund Balance to Community Services account number 01-2010-5298 for additional mental health and social services for City students.

12. Authorize the Mayor, Harry W. Rilling, to execute an agreement with Blum Shapiro to provide a one-time technology assessment at a cost of $39,000.

13. Adjournment.

CITY OF NORWALK
FINANCE CLAIMS COMMITTEE
REGULAR MEETING
SEPTEMBER 12, 2019

ATTENDANCE: Greg Burnett, Chair; Ernest Dumas, John Igneri, Nicholas Sacchinelli, Darlene Young (7:15 p.m.); John Kydes (7:23 p.m.)

OTHERS: Lisa Biagiarelli, Tax Collector; Chisamay Lam, Comptroller; Karen DelVecchio, ITS Director; Henry M. Dachowitz, Chief Finance Officer; Nick Roberts, Recreation and Parks Director; Donna King, Norwalk City Clerk

CALL TO ORDER

Mr. Burnett called the meeting to order at 7:04 p.m.

ROLL CALL

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

**** MR. IGNERI MOVED TO SUSPEND THE RULES TO AMEND THE AGENDA AS FOLLOWS:**

REMOVING FROM THE PUBLICLY STATED AGENDA:

AGENDA ITEM #8 AUTHORIZING THE MAYOR, HARRY W. RILLING, TO SUBMIT AN APPLICATION TO THE STATE OF CONNECTICUT FOR GRANT FUNDS PROVIDED UNDER THE CONNECTICUT STATE PUBLIC LIBRARY INSTRUCTION GRANTS

AND ADDING THE FOLLOWING TWO ITEMS:

AUTHORIZED THE MAYOR, HARRY W. RILLING, TO EXECUTE AND AGREEMENT WITH FIS FOR THE INTEGRATED PAYABLES SERVICE TO PROCESS ELECTRONIC PAYMENTS VIA ACH AND VIRTUAL CARDS; AND

FISCAL YEAR END 2019 PRELIMINARY FORECAST.

**** THE MOTION PASSED UNANIMOUSLY.**

PUBLIC PARTICIPATION

There was no one present from the public who wished to address the Committee at this time.

4. Approve the Minutes of the following Finance Committee Meetings:

- **August 8, 2019 – Regular Meeting**

**** MR. IGNERI MOVED THE MINUTES OF THE AUGUST 8, 2019 MEETING.**
**** THE MOTION TO APPROVE THE MINUTES OF THE AUGUST 8, 2019 MEETING AS SUBMITTED PASSED UNANIMOUSLY.**

5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated:
- **September 12, 2019.**

Ms. Biagiarelli came forward and presented the report. She said that there were no items on the report that required the Committee's action.

6. Narrative on Tax Collections dated September 12, 2019 – Receive Report and discuss.

7. Monthly Tax Collector's Reports dated August 31, 2019 – Receive Report and discuss.

Ms. Biagiarelli came forward and presented her reports.

Mr. Burnett asked when the January mailing would be sent out. Ms. Biagiarelli said that it goes out the second week in December.

Ms. Young joined the meeting at 7:15 p.m.

Ms. Biagiarelli said that the Council Members had requested the Tax Collector's assistance in terms of getting a Census flyer included with the upcoming mailing. This is being done.

8. RESOLUTION: Approve special capital appropriations totaling $250,000 to fund a new capital project to complete an updated Recreation and Parks Master Plan and authorizing the issuance of $250,000 general obligation bonds of the city to meet said appropriation.

**** MR. SACCHINELLI MOVED THE ITEM.**

Mr. Nick Roberts, the Director of Recreation and Parks, came forward to present the item. He said that there had been a number of questions that the Council Members had asked at the last presentation He explained that while the Master Plan was expensive , he pointed out that the plan would be used for the next 10 years for planning projects. He gave an overview of key factors such as long range goals, and the cost. The city has not had an updated plan in 26 years.

Mr. Roberts explained that there were no specific grants for the Plan, but there were funds available.

Ms. Young asked how long the process would take. Mr. Roberts said that they were requesting $250,000 for the updating of the Plan and then they would have to go out to bid for the plan. Once that is done, a timeline could be assembled. The Master Plan is required for the City to receive accreditation.

Mr. Igneri asked how many other cities were accredited in Connecticut. Mr. Roberts said that New London was the only one in CT and there were about 160 communities nationwide that were accreditation. Mr. Sacchinelli asked how often the accreditation would need to be renewed. it costs $3,500 for the accreditation fee. Mr. Roberts explained that the accreditation would be separate from the Master Plan, but that a Master Plan was necessary for accreditation.

Mr. Kydes joined the meeting at 7:23 p.m.

Mr. Burnett asked why more towns were not accredited. Mr. Roberts said that it was a major commitment. Discussion followed.

**** THE MOTION PASSED UNANIMOUSLY.**

9. RESOLUTION: Authorize the closure of the following projects: 09-16-6030-5777-C0568, Brien McMahon Turf Fields with available balance of $12,976; 09-17-6030-5777-C0568, Brien McMahon Turf Fields with available balance of $101,372; and 09-19-6030-5777-C0623, Testa Field Turf Replacement with available balance of $133,150.

**** MR. SACCHINELLI MOVED THE ITEM.**

Mr. Burnett said that the close out of the three projects came to just under $250,000. Ms. Lam said that there were also some unspent bond proceeds from the completed projects. Mr. Burnett asked why they were going out to bond if the funding was already available. Ms. Lam explained that while they need the language in the resolution, they have all of but $3,000 in the funding already available.

**** THE MOTION PASSED UNANIMOUSLY.**

10. Authorize the Mayor, Harry W. Rilling, to execute a 12 month Agreement with Event Approvals, Inc., for Eproval special permit software including installation, training and configuration services, per proposal EST-000013, dated 02-September-2019, for an amount not to exceed $28,100, account 09201370-5777-C0375 (approved IT capital project; no special appropriation required), with option to renew at same annual rate for 24 additional months, and forward onto the Council for further action.

**** MS. YOUNG MOVED THE ITEM.**

Ms. King came forward and explained that residents who are planning an event that is open to the public, the resident has to come to the City Clerk for an application. Then the resident has to drive around the City to get a number of sign offs from various departments such as the Police Department, the Fire Department and others. Ms. King said that they have been working on developing a more efficient application process. The new software program would assist the resident in acquiring all the permits and notify all the departments about the event.

Ms. DelVecchio agreed and said that the program will also assemble a Master Calendar for the administration. The administration would also have direct communication with the applicants about a variety of topics, such as road closures, maps, and insurance confirmations. After checking with a number of other municipalities across the nation, Ms. DelVecchio said that this would be a much more efficient process and keep everyone informed.

Mr. Sacchinelli asked about the work flow structure. Ms. DelVecchio said that there were numerous events, such as the Oyster Festival, or a church procession or a private party requiring a tent.

Ms. King said that the Master Calendar will be available to the public on the City website. Discussion followed.

Mr. Burnett asked how this would be different from the Library system for reserving the rooms. Ms. DelVecchio said that many of the events do not take place on City property, there are also other items such as liquor permits, road closures, recycling and garbage disposal or insurance issues that have to be considered.

Mr. Sacchinelli asked if the process would stop if someone from a particular department did not sign off. Ms. DelVecchio said that the process would not stop, but that the individual would be sent reminders to complete the form.

Mr. Igneri asked how soon it would be useful. Ms. DelVecchio said that they would like to move it forward as quickly as possible because of the contracts involved. Mr. Igneri asked if it would be ready by next spring. Discussion followed.

Mr. Sacchinelli had several technical questions about the information storage, which Ms. DelVecchio answered.

Ms. Young asked who would be responsible for signing off in the Mayor's Office. Ms. King said that she would but there would also be someone else who was authorized to do so in the event she was out of the office.

**** THE MOTION PASSED UNANIMOUSLY.**

11. Authorize the Mayor, Harry W. Rilling, to execute an agreement with Blum Shapiro to provide a one-time technology assessment at a cost of $39,000.

Mr. Dachowitz, the Chief Financial Officer, came forward and said that they had contacted Blum Shapiro about conducting a general technology assessment for the City. Currently the City is undergoing a cyber security review for both the City and the BOE. Blum Shapiro is one of the leading companies in the State of Connecticut.

Mr. Burnett asked why the request was only for the City rather than both the City and the BOE. Mr. Dachowitz explained that the City and the BOE have very different needs in terms of technology. Mr. Burnett said that he would prefer both the BOE and the City have the assessment at the same time. Mr. Igneri agreed with Mr. Dachowitz. Mr. Dachowitz said that having both the BOE and the City assessed had not been discussed. Discussion followed.

**** MR. KYDES MOVED TO TABLE THE ITEM TO THE OCTOBER MEETING.**
**** THE MOTION TO TABLE PASSED WITH FOUR (4) IN FAVOR (DUMAS, KYDES, SACCHINELLI AND YOUNG) AND ONE (1) OPPOSED (IGNERI).**

12. Authorized the Mayor, Harry W. Rilling, to execute and agreement with FIS for the Integrated Payables service to process electronic payments via ACH and virtual cards.

Mr. Dachowitz came forward and said that currently the City works has been working with the Bank of America and this new vendor offers something called a "vCard", which is used for electronic payments to vendors. will allow a bigger benefit when payments are made from the City to vendors. When vCard payments are made, the City will receive a rebate on the amount. FIS has a broader electronic vendor list than Bank of America and it will reduce the amount of checks written.

13. Fiscal Year End 2019 Preliminary Forecast.

Mr. Dachowitz said that the forecast was for Information Only and these were preliminary figures. He explained that there had been a projected $5.8 million shortfall, which would have been taken from the Fund Balance. Currently, there is a projected surplus of $6,025,507.

Mr. Dachowitz said that the roll over column is used for the various departments that had projects that had not been funded. By encouraging the departments to generate savings, this should help avoid departments spending down their funds at the year's end. When there are surpluses, the money can be allocated towards departmental projects that had not been funded.

14. Receive Oak Hills Authority monthly Financial Statements for July 31, 2019.

Mr. Burnett said that Oak Hills representatives will be present in November. The revenues for the restaurant were up but the golf fees were down.

ADJOURNMENT

**** MR. IGNERI MOVED TO ADJOURN.**
**** THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 8:25 p.m.

Respectfully submitted,

S. L. Soltes
Telesco Secretarial Services

SPECIAL REQUEST

78 CRANBERRY RD II LLC	15-RE-105471	($23,659.17)	COURT STIP
5-30-1A-0	16-RE-100405	($44,371.64)	
78 CRANBURY RD	17-RE-100496	($48,225.39)	
	TOTAL: $112,887.57		

AGENDA

NOVEMBER 14, 2019

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
ACAR LEASING LTD	18-MV-300789	($30.27)	PRORATION
	18-MV-300608	($276.08)	PRORATION
AIR CARE SPECIALIST	18-MV-301367	($41.36)	PRORATION
ARAGUE-ARANDA PEDRO JOSE	18-MV-302967	($90.01)	PRORATION
ARCAMONE GAIL L	18-MV-303055	($16.03)	PRORATION
AVERY BRYANA ANGELICA	18-MV-303865	($47.42)	PRORATION
BANNON JOHN T	18-MV-304538	($89.27)	PRORATION
BENNANI ABDELLAH	18-MV-305625	($197.22)	PRORATION
BENNANI GENEVIENE T	18-MV-305626	($55.59)	PRORATION
BENENSON ALLISON DORAN	17-MV-305422	($329.33)	PRORATION
BMW FINANCIAL SERV NA LLC	17-MV-306305	($739.23)	PRORATION
CABRERA JORGE E	18-MV-309317	($99.41)	PRORATION
CHACON MARCO	18-MV-312016	($12.41)	PRORATION
CRUZ ALBERTO C JR	18-MV-314996	($35.19)	PRORATION
CURCIO TONIMARIE	18-MV-315239	($399.23)	PRORATION
DAIMLER TRUST	17-MV-315550	($140.29)	PRORATION
	18-MV-315679	($679.37)	PRORATION
	18-MV-315808	($362.40)	PRORATION
DAIMLER TRUST	18-MV-315812	($94.78)	PRORATION
DEARTH GREGG M	18-MV-316584	($74.31)	PRORATION
	18-MV-316585	($45.41)	PRORATION
DEJESUS LISA	18-MV-316840	($29.87)	PRORATION
DIMEGLIO ANTHONY G	18-MV-318138	($13.70)	PRORATION
DOLAN MARY LOU	18-MV-318463	($140.93)	PRORATION
DRAMATIC COWBOY LLC	18-MV-318930	($11.97)	PRORATION
DUNLOP JOHN FREDERICK	18-MV-319279	($29.93)	PRORATION

AGENDA

NOVEMBER 14, 2019

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
EDWARD MARIE C	18-MV-320199	($33.97)	PRORATION
ELITE LIMO SERVICE INC	18-MV-SEE BACK UP	($3297.82)	PRORATION
EVANS BARBARA J	18-MV-321229	($18.05)	PRORATION
E-Z WAY TRANSPORTATION LLC	18-MV-319501	($310.94)	PRORATION
FARRELLY THOMAS	18-MV-321705	($51.49)	PRORATION
FINANCIAL SER VEH TRUST	18-MV-322652	($36.25)	PRORATION
	18-MV-322671	($353.69)	PRORATION
FINANCIAL SER VEH TRUST	18-MV-322385	($269.82)	PRORATION
FINANCIAL SER VEH TRUST	18-MV-322729	($110.68)	PRORATION
	18-MV-322783	($109.19)	PRORATION
FINANCIAL SER VEH TRUST	17-MV-322439	($185.40)	PRORATION
FINANCIAL SER VEH TRUST	17-MV-322204	($93.82)	PRORATION
FINANCIAL SER VEH TRUST	18-MV-322518	($62.94)	PRORATION
FINANCIAL SER VEH TRUST	18-MV-322636	($853.06)	PRORATION
FINANCIAL SER VEH TRUST	18-MV-322701	($521.95)	PRORATION
	18-MV-322757	($126.66)	PRORATION
FINANCIAL SER VEH TRUST	18-MV-322581	($907.59)	PRORATION
	18-MV-322797	($41.60)	PRORATION
	18-MV-322826	($552.55)	PRORATION
GALLO HENRY D	15-MV-405305	($252.07)	PRORATION
	16-MV-324479	($179.21)	PRORATION
GAMCSIK JANE	18-MV-324647	($83.81)	PRORATION
GARCIA JOVITO	17-MV-324800	($20.09)	PRORATION
	18-MV-324799	($79.51)	PRORATION
	18-MV-324824	($66.51)	PRORATION

AGENDA

NOVEMBER 14, 2019

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
GARDELLA COUNTY	18-MV-325108	($16.04)	PRORATION
	18-MV-325109	($192.97)	PRORATION
GAVIELIDIS HARIKLIA	18-MV-325329	($21.26)	PRORATION
GIBSON TIMOTHY C	18-MV-325936	($36.75)	PRORATION
GIGLIO NANCY	18-MV-326041	($11.52)	PRORATION
GRIFFITA CARLA G	18-MV-327744	($40.50)	PRORATION
HAHN ALEXANDRA	17-MV-328405	($166.47)	PRORATION
HANN AUTO TRUST	17-MV-406476	($195.34)	PRORATION
	18-MV-328754	($349.56)	PRORATION
HANOCKA KAYLA	18-MV-328771	($26.05)	PRORATION
HAYES MALCOLM A	17-MV-329154	($100.95)	PRORATION
HONDA LEASE TRUST	17-MV-331198	($47.51)	PRORATION
HONDA LEASE TRUST	18-MV-331474	($107.57)	PRORATION
HONDA LEASE TRUST	18-MV-330612	($138.29)	PRORATION
HONDA LEASE TRUST	17-18-MV- SEE BACK UP	($2,015.19)	PRORATION
HONDA LEASE TRUST	18-MV-331239	($40.99)	PRORATION
	18-MV-331539	($29.99)	PRORATION
HONDA LEASE TRUST	18-MV-331042	($31.49)	PRORATION
	18-MV-331241	($199.66)	PRORATION
	18-MV-331365	($485.33)	PRORATION
HYUNDAI LEASING	18-MV-332552	($271.16)	PRORATION
	18-MV-332201	($256.04)	PRORATION
	18-MV-332298	($267.80)	PRORATION
	18-MV-332468	($256.04)	PRORATION
	18-MV-332258	($180.93)	PRORATION
JARVIS SHANNON	17-MV-333528	($12.93)	PRORATION

AGENDA

NOVEMBER 14, 2019

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
JENSEN JOSEPH H	18-MV-333900	($333.10)	PRORATION
JP MORGAN CHASE BANK NA	18-MV-334809	($337.62)	PRORATION
	18-MV-334860	($146.82)	PRORATION
	18-MV-335358	($409.43)	PRORATION
	18-MV-335362	($164.26)	PRORATION
	18-MV-335391	($113.19)	PRORATION
	18-MV-335440	($133.96)	PRORATION
JP MORGAN CHASE BANK NA	18-MV-335024	($195.23)	PRORATION
	18-MV-335109	($344.37)	PRORATION
	18-MV-335573	($198.47)	PRORATION
JP MORGAN CHASE BANK NA	18-MV-335279	($116.49)	PRORATION
JP MORGAN CHASE BANK NA	17-MV-335110	($399.72)	PRORATION
	18-MV-335313	($431.36)	PRORATION
JP MORGAN CHASE BANK NA	18-MV-334891	($65.79)	PRORATION
	18-MV-335093	($152.68)	PRORATION
JP MORGAN CHASE BANK NA	18-MV-334795	($119.46)	PRORATION
	18-MV-334958	($295.11)	PRORATION
	18-MV-335410	($232.28)	PRORATION
JP MORGAN CHASE BANK NA	18-MV-334867	($1,364.53)	PRORATION
	18-MV-335078	($284.51)	PRORATION
	18-MV-335103	($370.43)	PRORATION

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NOVEMBER 14, 2019

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PAY TO:	BILL No & AMOUNT REFUNDED		REASON
JP MORGAN CHASE BANK NA	18-MV-334593	($424.00)	PRORATION
	18-MV-334721	($113.19)	PRORATION
	18-MV-334994	($232.53)	PRORATION
	18-MV-334994	($41.84)	PRORATION
	18-MV-335472	($28.62)	PRORATION
	18-MV-800004	($398.04)	PRORATION
JP MORGAN CHASE BANK NA	18-MV-335476	($49.48)	PRORATION
JP MORGAN CHASE BANK NA	18-MV- SEE BACK UP	($1222.55)	PRORATION
JP MORGAN CHASE BANK NA	18-MV- SEE BACK UP	($1680.07)	PRORATION
JUAN THERESA V	18-MV-335615	($22.76)	PRORATION
KAMSKEY VIRGINIA A	18-MV-335903	($80.97)	PRORATION
KLINE BRIDGET BELLE	18-MV-337000	($15.70)	PRORATION
KONYA JOHN G	18-MV-337262	($10.50)	PRORATION
KRIEGER KENNETH BARRY	18-MV-337556	($18.17)	PRORATION
LABELLA RICHARD DONALD J	18-MV-337952	($10.72)	PRORATION
LARGE THOMAS M	17-MV-338331	($56.02)	PRORATION
	18-MV-338550	($88.73)	PRORATION
	17-MV-338333	($70.97)	PRORATION
	18-MV-338551	($65.21)	PRORATION
LYNN LISA M	18-MV-341084	($200.17)	PRORATION
MARTINEZ-DECAGUAO GLADYS MARIA	18-MV-342773	($61.69)	PRORATION
MCINTYRE LEE JOSEPH	18-MV-343848	($40.07)	PRORATION
NANISTA JEFFREY S	18-MV-347534	($275.92)	PRORATION
NAPIORKOWSKI WIESLAW	17-MV-347235	($21.89)	PRORATION
NIEVES BENJAMIN JR	18-MV-347884	($184.67)	PRORATION

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NOVEMBER 14, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
NISSAN INFINITI LT	17-MV-348954	($44.38)	PRORATION
	18-MV-348349	($457.01)	PRORATION
	18-MV-349105	($304.81)	PRORATION
NISSAN INFINITI LT	18-MV-348247	($134.03)	PRORATION
	18-MV-348660	($76.32)	PRORATION
	18-MV-349007	($82.77)	PRORATION
NOA DIAGNOSTICS OF CT LLC	18-MV-349277	($50.24)	PRORATION
OCONNOR ALAN TIMOTHY	18-MV-349969	($45.21)	PRORATION
PARADY-MCLOUGHLIN MICHELLE	18-MV-357613	($11.45)	PRORATION
PARRETT JANE M	18-MV-411613	($84.94)	PRORATION
PEEBLES RICHARD TODD	17-MV-352061	($753.35)	PRORATION
PIPER THOMAS LAURENCE III	18-MV-353576	($183.50)	PRORATION
PLUMBING WORKS LLC	18-MV-353741	($44.83)	PRORATION
PRINCE STEVE JOSEPH	18-MV-354075	($43.86)	PRORATION
RIVERA VERONICA G	18-MV-356759	($73.78)	PRORATION
	18-MV-356758	($84.25)	PRORATION
	18-MV-356760	($58.42)	PRORATION
ROMERO RODRIGUEZ SONIA	18-MV-357309	($97.22)	PRORATION
RORICK KATHLEEN F	18-MV-357926	($35.10)	PRORATION
	18-MV-357925	($38.55)	PRORATION
ROSELLE JUSTIN A	18-MV-358047	($28.50)	PRORATION
RUUD ANDREW & KERI-ANN	18-MV-800206	($47.71)	PRORATION
RYAN VINCENT DEPAUL JR	18-MV-358680	($44.37)	PRORATION
SALDIVAN ANDREW E	18-MV-359027	($47.70)	PRORATION
SCHNEIDER DANIEL ALAN	18-MV-360255	($32.38)	PRORATION
SCHWEIZER SCOTT ALBERT	18-MV-306419	($106.90)	PRORATION

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PAY TO:	BILL No & AMOUNT REFUNDED		REASON
SCOTT MATTHEW CAMPBELL	17-MV-413512	($26.88)	PRORATION
SHAPIRO STEVE HERBERT	18-MV-361144	($27.95)	PRORATION
SIM JENNY	17-MV-413766	($84.88)	PRORATION
STERNER BRETT J	18-MV-363493	($46.64)	PRORATION
STONYANOU KONSTANTIN	18-MV-363739	($70.55)	PRORATION
	18-MV-363740	($51.87)	PRORATION
TERENTINO PHILIP LEON O	18-MV-365092	($83.38)	PRORATION
TOREY DONALD W	18-MV-365986	($137.19)	PRORATION
TORRES ALBERT E	18-MV-366062	($47.03)	PRORATION
TOYOTA LEASE TRUST	17-18-MV-SEE BACK UP	($9,819.48)	PRORATION
TOYOTA LEASE TRUST	18-MV-366360	($194.81)	PRORATION
	18-MV-366616	($394.74)	PRORATION
	18-MV-366877	($478.40)	PRORATION
	18-MV-367161	($369.23)	PRORATION
	18-MV-367329	($315.05)	PRORATION
	18-MV-367355	($283.28)	PRORATION
TOYOTA LEASE TRUST	18-MV-367119	($159.64)	PRORATION
TOYOTA LEASE TRUST	18-MV-365984	($239.11)	PRORATION
TOYOTA LEASE TRUST	18-MV-SEE BACK UP	($3,849.59)	PRORATION
TOYOTA LEASE TRUST	18-MV-367225	($481.32)	PRORATION
USB LEASING LT	18-MV-368454	($98.38)	PRORATION
USB LEASING LT	18-MV-368483	($105.04)	PRORATION
USB LEASING LT	18-MV-368482	($630.72)	PRORATION
	18-MV-368504	($1082.72)	PRORATION
UZXATEGUI-MARQUE DEIVYSE	18-MV-368564	($43.80)	PRORATION

AGENDA

NOVEMBER 14, 2019

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
VAULT TRUST	18-MV-369394	($117.47)	PRORATION
	18-MV-369495	($135.37)	PRORATION
VAULT TRUST	18-MV-369503	($253.11)	PRORATION
VAULT TRUST	18-MV-369322	($161.60)	PRORATION
	18-MV-369392	($239.82)	PRORATION
	18-MV-369471	($248.98)	PRORATION
	18-MV-369506	($543.45)	PRORATION
	18-MV-369507	($430.84)	PRORATION
	18-MV-369542	($129.96)	PRORATION
VAULT TRUST	18-MV-369320	($315.67)	PRORATION
	18-MV-369476	($270.74)	PRORATION
	18-MV-369501	($496.54)	PRORATION
	18-MV-369529	($512.48)	PRORATION
VILLEGAS VERONICA	18-MV-370465	($12.06)	PRORATION
VO TIMOTHEA T	17-MV-370305	($47.92)	PRORATION
VW CREDIT LEASING LTD	18-MV-370790	($157.82)	PRORATION
	18-MV-370978	($424.46)	PRORATION
	18-MV-371054	($397.88)	PRORATION
	18-MV-371251	($269.39)	PRORATION
	18-MV-374485	($634.38)	PRORATION
VW CREDIT LEASING LTD	18-MV-371257	($179.87)	PRORATION
	18-MV-371308	($319.08)	PRORATION
VW CREDIT LEASING LTD	16-MV-370034	($690.60)	PRORATION
	17-MV-370577	($602.05)	PRORATION
	18-MV-370825	($512.60)	PRORATION
	18-MV-370837	($224.00)	PRORATION

AGENDA

NOVEMBER 14, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
VW CREDIT LEASING LTD	18-MV-370833	($567.68)	PRORATION
	18-MV-370924	($305.37)	PRORATION
	18-MV-371002	($487.16)	PRORATION
	18-MV-371101	($223.72)	PRORATION
WILLARD ALBERT R 3RD	18-MV-374519	($33.47)	PRORATION
WILLIAMS CHRISTINE	18-MV-372548	($19.80)	PRORATION
ZEIDAN PAUL	18-MV-373881	($159.28)	PRORATION
	18-MV-373880	($112.25)	PRORATION
	18-MV-373882	($485.33)	PRORATION

PRESCOTT MICHAEL & LYNNE			
15 BLUE MOUNTAIN RD			
5-13-52-0	16-RE-121666	($4182.07)	OVER/DUP PYMT

ELITE LIMO

BILL #	PLATE #	VIN#	AMOUNT
18-320407	L4547L	WDZPE8DC7E5930393	$ 96.21
18-320409	L7259L	2C3CCAKG4JH151848	$ 91.41
18-320411	Z00472Z	1GKS2FKC9HR336139	$ 96.21
18-320413	L771L	2C3CCARG8HH553114	$ 119.18
18-320416	Z00424Z	1LN6L9HK6H5608840	$ 172.11
18-320418	Z00425Z	1LN6L9HK6H5606294	$ 119.18
18-320423	L6413L	5LMJJ3JT3GEL08460	$ 222.35
18-320425	Z00047Z	2LMHJ5NK5HBL00117	$ 84.45
18-320426	Z2372Z	1LNHL9EK4FG601643	$ 234.64
18-320427	Z2939Z	2C3CCARG3HH580351	$ 24.04
18-320428	L4558L	1GKS2FKC4GR422831	$ 244.80
18-320429	L8440L	1LN6L9HK7H5609589	$ 96.21
18-320430	Z2951Z	LVY982MKXJP033905	$ 31.52
18-320433	L00074L	2LMHJ5NK8HBL00208	$ 103.70
18-320436	L000456L	LVY982MKXJP032818	$ 31.52
18-320437	Z2941Z	2C3CCAKG1JH224898	$ 40.10
18-320438	L7790L	1GKS2FKC0GR336335	$ 214.87
18-320439	L8415L	5LMJJ3JTXGEL08469	$ 258.69
18-320440	Z5460Z	5LMJJ3JTXGEL08469	$ 173.17
18-320441	L8439L	5LMJJ3JT4GEL08483	$ 206.86
18-320442	Z00046Z	LVY982MK4JP036055	$ 44.90
18-320443	Z00238Z	1LNHL9EK8GG602067	$ 229.83
18-320444	L00466L	2LMHJ5NK7HBL01432	$ 21.93
18-320445	L00050L	1LNHL9EK2GG600315	$ 339.~~8~~4 9
TOTAL			$ 3,297.~~7~~2 8

HONDA LEASE TRUST

BILL #	PLATE #	VIN#	AMOUNT
17-330569	9AHUU9	3CZRU6H73HM729256	$ 279.03
18-331028	9AHUU9	3CZRU6H73HM729256	$ 457.47
17-331381	606XYJ	1HGCR2F32DA285074	$ 202.97
18-330658	3AVBV3	2HGFC2F51JH588358	$ 66.68
18-330717	AL71471	5FNYF6H53JB035526	$ 548.00
18-330791	AG11454	2HKRM4H45GH674085	$ 205.25
18-331544	AF78874	1HGCR2F38GA243299	$ 58.82
18-331612	645ZXU	19UDE2F85GA022013	$ 196.97
TOTAL			**$ 2,015.19**

JP MORGAN CHASE BANK NA

BILL #	PLATE #	VIN#	AMOUNT
18-334786	AN35436	JM3KE4CY4G0745337	$ 131.18
18-335247	AA88428	JM3KE4CY2G0699183	$ 295.47
18-335259	AF53972	JM3KE4DYXG0807631	$ 77.67
18-335397	AF54726	4S4BSAFC2G3346002	$ 36.78
18-335433	AC15520	4S4BSANC9G3268500	$ 398.04
18-335456	AF19800	JF1GPAP62G8276319	$ 152.23
18-335574	AF53959	JM3KE4CY2G0757082	$ 131.18
TOTAL			$ 1,222.55

Bill #	Veh. Descr	Plate #	VIN #	Refund Amt
18-334705	'17 Subaru	AG62616	JF2GPABC5H8206985	$432.30
18-334927	'16 Subaru	AA66166	JF2SJABC6GH439090	$364.65
18-335320	'17 Subaru	AF54720	JF2SJAGC6HH441626	$82.65
18-335432	'16 Subaru	AC21130	JF2SJADC8GH477112	$284.51
18-335470	'16 Subaru	AF19756	4S3BNAN64G3034206	$239.95
18-335495	'17 Subaru	AH36936	4S3GTAU67H3705771	$191.47
18-335578	'17 Subaru	AH04694	JF2GPALC3H8205459	$84.54
				1680.07

TOYOTA LEASE TRUST

BILL #	PLATE #	VIN#	AMOUNT
17-366552	AA87020	4T3BA3BB1FU074800	$ 38.64
18-367226	AA87020	4T3BA3BB1FU074800	$ 434.57
18-366413	AB85710	3MYDLBZV9GY107097	$ 84.72
18-366415	142BAV	2T3JFREV8GW483769	$ 83.29
18-366495	344ZRW	2T1BURHE2GC527216	$ 225.75
18-366496	AB85742	2T3DFREV5FW392292	$ 405.83
18-366498	5AUAU3	3TMCZ5AN8GM011068	$ 417.83
18-366501	AD24289	2T2BZMCA7GC017562	$ 394.74
18-366520	4ADVE3	4T1BD1FK9GU193856	$ 91.94
18-366584	AD51075	4T1BF1FK7GU189797	$ 223.55
18-366607	AH13250	5TDYZ3DC1HS798239	$ 448.18
18-366665	AA37946	2T2BK1BAXFC335288	$ 433.37
18-366668	AF33718	4T1BF1FK0GU256157	$ 55.96
18-366711	AC58519	5TDJKRFHXGS237909	$ 605.83
18-366721	AD61204	2T1BURHE0GC576768	$ 67.75
18-366849	AD28314	2T3BFREV7GW409361	$ 231.85
18-366869	AM37839	4T1BD1FK0FU167242	$ 320.54
18-366873	AC33258	5TDBKRFH1FS221066	$ 221.10
18-366910	AB95365	JTHCE1D24G5010543	$ 503.51
18-366940	AG29927	58ABK1GG2GU024495	$ 384.32
18-366958	AB58637	2T3RFREV9FW386324	$ 192.97
18-367011	AC81045	4T4BF1FK0DR281318	$ 114.66
18-367016	AA97571	2T3BFREV4GW415974	$ 298.25
18-367020	995YKJ	2T3DFREV7FW368611	$ 295.20
18-367117	3AHEN2	2T2BZMCA1GC016861	$ 262.89
18-367040	AB58588	2T1BURHE1GC507328	$ 248.53
18-367164	3AATV1	4T4BF1FK1GR568462	$ 55.96
18-367202	176ZYG	2T1BURHE5GC615256	$ 90.26
18-367204	511ZNW	4T1BF1FK5GU546183	$ 195.39
18-367244	AB58391	2T1BURHE8GC509061	$ 225.75
18-367251	AC75626	5TDJKRFH3FS172514	$ 299.59
18-367257	AE81131	2T2BZMCA4GC036280	$ 329.23
18-367258	182ZYG	5TDBKRFH0GS270261	$ 285.70
18-367268	AB58690	2T3RFREVXFW403986	$ 321.46
18-367284	AC33274	5TDJKRFH3GS240120	$ 440.65
18-367286	AC37151	3TMLU4EN0FM190594	$ 423.32
18-367397	AF19328	2T3BFREV1GW463111	$ 66.40
			$ 9,819.48

TOYOTA LEASE TRUST

BILL #	PLATE #	VIN#	AMOUNT
18-366385	853ZYP	5TFHY5F19JX711522	$ 938.07
18-366509	AG37890	5TDDKRFH2GS323261	$ 710.89
18-366534	9AWPU0	2T3RFREV7FW348607	$ 321.46
18-366762	1AVRH0	JTHCF1D21F5027456	$ 369.23
18-366819	9ATJX2	JTHCF1D28F5022013	$ 163.92
18-366952	0ANJX3	JTHCE1BL8D5014988	$ 369.54
18-367054	508WND	2T2BK1BA0FC274498	$ 433.37
18-367177	4ARTR2	2T2BK1BA7FC298359	$ 240.95
18-367192	3AWGA0	2T2BK1BA3BC097133	$ 227.45
18-367285	AH26328	2T2BZMCA9HC063380	$ 74.71
TOTOAL			**$ 3,849.59**

TAX COLLECTOR'S REPORT
OCTOBER 2019

FISCAL YEAR 2019-2020 (2018 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 19 - OCT 19	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$20,298,846.95	$17,478,377.47	86.11%	$19,971,935.07	($326,911.88)	87.51%
PERSONAL PROPERTY	$18,801,474.70	$9,932,328.09	52.83%	$18,806,146.26	$4,671.56	52.81%
REAL ESTATE	$292,525,761.66	$146,838,178.18	50.20%	$291,705,604.43	($820,157.23)	50.34%
TOTAL TAX	**$331,626,083.31**	**$174,248,883.74**	**52.54%**	**$330,483,685.76**	**($1,142,397.55)**	**52.73%**
SEWER USE	$16,686,428.00	$8,093,353.90	48.50%	$16,588,083.00	($98,345.00)	48.79%
IPP FEE	$203,250.00	$160,809.28	79.12%	$208,750.00	$5,500.00	77.03%

FISCAL YEAR 2018-2019 (2017 GRAND LIST)	ORIGINAL LEVY	JUN 18 - OCT 18				
AUTOMOBILE-REGULAR	$19,785,892.64	$17,083,121.63	86.34%	$19,475,378.78	($310,513.86)	87.72%
PERSONAL PROPERTY	$21,248,718.54	$11,480,619.56	54.03%	$21,237,012.16	($11,706.38)	54.06%
REAL ESTATE	$280,979,420.26	$142,079,134.40	50.57%	$281,109,393.28	$129,973.02	50.54%
TOTAL TAX	**$322,014,031.44**	**$170,642,875.59**	**52.99%**	**$321,821,784.22**	**($192,247.22)**	**53.02%**
SEWER USE	$15,844,431.00	$8,260,660.76	52.14%	$16,186,944.00	$342,513.00	51.03%
IPP FEE	$207,250.00	$163,139.41	78.72%	$208,000.00	$750.00	78.43%
TAX DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	$9,612,051.87	$3,606,008.15	-0.45%	$8,661,901.54	($950,150.33)	-0.30%
SEWER DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	$841,997.00	($167,306.86)	-3.63%	$401,139.00	($440,858.00)	-2.24%
IPP DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	($4,000.00)	($2,330.13)	0.40%	$750.00	$4,750.00	-1.40%

BACK TAXES COLLECTED	FISCAL YR 2019-2020 (JUL 19 - OCT 19)	FISCAL YR 2018-2019 (JUL 18 - OCT 18)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$1,293,675.99	$1,478,888.69	($185,212.70)
PRIOR SEWER USE FEE	$67,021.61	$83,177.82	($16,156.21)
PRIOR IPP FEE	$3,174.89	$1,750.00	$1,424.89
TOTAL PRIOR TAX, SEWER & IPP	**$1,363,872.49**	**$1,563,816.51**	**($199,944.02)**
CURRENT INTEREST	$259,033.34	$243,435.44	$15,597.90
PRIOR INTEREST	$278,839.92	$397,692.44	($118,852.52)
SEWER USE FEE INTEREST	$20,325.99	$36,285.42	($15,959.43)
IPP FEE INTEREST	$1,623.76	$2,347.37	($723.61)
TOTAL INTEREST COLLECTED	**$559,823.01**	**$679,760.67**	**($119,937.66)**
PRIOR LIEN FEE	$5,347.96	$8,053.11	($2,705.15)
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	**$5,347.96**	**$8,053.11**	**($2,705.15)**
MISC FEES COLLECTED	**$53,373.10**	**$341,443.13**	**($288,070.03)**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$1,982,416.56**	**$2,593,073.42**	**($610,656.86)**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

August 2019 Financial Commentary

Balance Sheet
Cash is higher than the prior year by $10k offset by lower Accounts Receivable of $15k. This leaves us at a net deficit cash position of $5k. Since our Line of Credit was fully paid off in August, our bank balance has finally started to accumulate which will be needed in order to get through the winter months.

August Month vs Prior Year Month
Golf Revenue is higher than the prior year month by $30k driven mostly by green fees along with some higher cart revenue. Rounds were up roughly 6% and cart rentals were up 16% over a very rainy August 2018. In addition, other revenue is up by $4k due to restaurant rent.

Personnel and employee benefits expenses are $22k higher compared to prior year month. However, roughly half of that was due to workers being out on worker's compensation which resulted in no wage expense last year. In addition, we had a $4k benefit last year due to seasonal workers leaving or working less hours for personal reasons. This year we were fully staffed with a lot of play on our greens which warranted full working hours. Remaining increase is due to a combination of annual pay raises and payroll taxes on a higher base.

Administrative expenses are up $4k mainly due to no longer allocating out utility expenses to restaurateur.

Sales & Operations are flat.

Park Maintenance is $9k lower than prior year month driven by lower Ag&Chem costs of $14k – mostly timing, see July and YTD numbers. This was offset by a very welcome dryer month that resulted in $6k higher city water costs.

Cart Expenses are $4k higher than prior year month due to annual property taxes due on the carts.

Operating Income is $14k higher than the prior year month attributable to favorable revenue of $34k offset by $21k unfavorable expenses.

August YTD vs Prior YTD
Golf Revenue is higher by $23k year over year for the two month period, along with higher Other Revenue of $8k.

Personnel and employee benefits expenses are higher by $22k, as mentioned above.

Administrative expenses are $11k higher than last year due to no longer allocating out utility expenses to restaurateur ($6k) and large increase in insurance coverage premiums ($4k).

Sales & Operations is $4k lower than prior year due to heavy repairs and maintenance on the Clubhouse / restaurant equipment after our initial move-in last year.

Park Maintenance is $4k higher driven by more Ag&Chem utilized.

Cart expenses are higher by 1k.

Operating Income is lower than the prior year by $2k due to favorable revenue of $31k and unfavorable expenses of $33k.

OAK HILLS SALES ANALYSIS AUGUST 2019 FISCAL

Description	Aug-19	Aug-18	Inc/(Dec)	YTD FY19	YTD FY18	Inc/(Dec)
Revenue Rounds	5,496	5,193	5.8%	10,666	10,970	-2.8%
Barter Rounds	319	284	12.3%	664	550	20.7%
Sub Total	5,815	5,477	6.2%	11,330	11,520	-1.6%
Comp Rounds	123	103	19.4%	211	201	5.0%
Total All Rounds	5,938	5,580	6.4%	11,541	11,721	-1.5%
Total Carts	4,154	3,582	16.0%	7,768	7,337	5.9%
Total Boards	54	35	54.3%	104	153	-32.0%
Total Golf ID Cards	23	16	43.8%	105	61	72.1%
Total Gift Cards	24	18	33.3%	53	37	43.2%
Total $ Revenue Rounds	$171,772	$150,810	13.9%	$342,161	$325,471	5.1%
Total Carts $	$66,306	$59,375	11.7%	$126,228	$121,994	3.5%
Total Board $	$1,111	$759	46.4%	$2,189	$3,244	-32.5%
Total Golf ID Cards $	$1,560	$1,215	28.4%	$8,280	$4,665	77.5%
Total Gift Cards $	$1,698	$1,310	29.6%	$3,289	$2,142	53.5%
Rain Chks/Gift Cards Redeemed	-$3,835	-$4,314	-11.1%	-$9,857	-$9,167	7.5%
	$238,612	**$209,155**	**14.1%**	**$472,291**	**$448,348**	**5.3%**
$ Revenue/Revenue Round	**$31.25**	**$29.04**	7.6%	**$32.08**	**$29.67**	8.1%
Carts/Revenue Round	**75.6%**	**69.0%**	9.6%	**72.8%**	**66.9%**	8.9%
Cart $/Revenue Round	**$12.06**	**$11.43**	5.5%	**$11.83**	**$11.12**	6.4%
Cart $/Cart Round	**$15.96**	**$16.58**	-3.7%	**$16.25**	**$16.63**	-2.3%
Board $/Board Round	**$20.57**	**$21.69**	-5.1%	**$21.05**	**$21.20**	-0.7%
ID Card $/Card	**$67.83**	**$75.94**	-10.7%	**$78.86**	**$76.48**	3.1%
Resident Adult 18 Rounds	1,416	1,341	5.6%	2,754	2,973	-7.4%
Resident Senior 18 Rounds	1,028	1,035	-0.7%	1,952	2,234	-12.6%
Junior/Golf Team 18 Rounds	142	148	-4.1%	273	307	-11.1%
Golf League 18 Rounds	62	69	-10.1%	95	130	-26.9%
Employee 18 Rounds	99	85	16.5%	194	180	7.8%
Non Resident 18 Rounds	2,416	2,277	6.1%	4,733	4,667	1.4%
Total 9 Hole Rounds	333	238	39.9%	665	479	38.8%
Total Revenue Rounds	***5,496***	***5,193***	***5.8%***	***10,666***	***10,970***	***-2.8%***
Resident Adult 18 Rounds $	$43,113	$37,181	16.0%	$83,333	$83,133	0.2%
Resident Senior 18 Rounds $	$26,710	$23,153	15.4%	$49,855	$50,610	-1.5%
Junior/Golf Team 18 Rounds $	$2,896	$2,674	8.3%	$5,540	$5,571	-0.6%
Golf League 18 Rounds	$1,426	$1,311	8.8%	$2,185	$2,470	-11.5%
Employee 18 Rounds $	$693	$595	16.5%	$1,358	$1,260	7.8%
Non Resident 18 Rounds $	$89,529	$80,587	11.1%	$185,326	$171,738	7.9%
Total 9 Hole Rounds $	$7,406	$5,309	39.5%	$14,565	$10,690	36.2%
Total $ Revenue Rounds	***171,772***	***150,810***	***13.9%***	***342,161***	***325,471***	***5.1%***
Senior Non-Resident ID	0	1	-100.0%	1	3	-66.7%
Adult Non-Resident ID	0	0	0.0%	1	0	0.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***1***	***-100.0%***	***2***	***3***	***-33.3%***
GolfNow/TeeOff Rounds	222	191	16.2%	151	420	-64.0%
GolfNow/TeeOff Dollars	$8,561	$6,634	29.0%	$6,456	$14,759	-56.3%
Dollars/Round	$38.56	$34.73	11.0%	$42.75	$35.14	21.7%

OAK HILLS SALES ANALYSIS AUGUST 2019 CALENDAR

Description	Aug-19	Aug-18	Inc/(Dec)	YTD 2019	YTD 2018	Inc/(Dec)
Revenue Rounds	5,496	5,193	5.8%	24,028	24,676	-2.6%
Barter Rounds	319	284	12.3%	1,266	1,377	-8.1%
Sub Total	5,815	5,477	6.2%	25,294	26,053	-2.9%
Comp Rounds	123	103	19.4%	328	279	17.6%
Total All Rounds	5,938	5,580	6.4%	25,622	26,332	-2.7%
Total Carts	4,154	3,582	16.0%	14,937	15,081	-1.0%
Total Boards	54	35	54.3%	145	316	-54.1%
Total Golf ID Cards	23	16	43.8%	1,466	1,166	25.7%
Total Gift Cards	24	18	33.3%	152	142	7.0%
Total $ Revenue Rounds	$171,772	$150,810	13.9%	$776,893	$712,962	9.0%
Total Carts $	$66,306	$59,375	11.7%	$247,430	$249,348	-0.8%
Total Board $	$1,111	$759	46.4%	$3,080	$6,675	-53.9%
Total Golf ID Cards $	$1,560	$1,215	28.4%	$130,654	$91,826	42.3%
Total Gift Cards $	$1,698	$1,310	29.6%	$12,593	$11,170	12.7%
Rain Chks/Gift Cards Redeemed	-$3,835	-$4,314	-11.1%	-$22,473	-$23,842	-5.7%
	$238,612	**$209,155**	**14.1%**	**$1,148,177**	**$1,048,139**	**9.5%**
$ Revenue/Revenue Round	**$31.25**	**$29.04**	7.6%	**$32.33**	**$28.89**	11.9%
Carts/Revenue Round	**75.6%**	**69.0%**	9.6%	**62.2%**	**61.1%**	1.7%
Cart $/Revenue Round	**$12.06**	**$11.43**	5.5%	**$10.30**	**$10.10**	1.9%
Cart $/Cart Round	**$15.96**	**$16.58**	-3.7%	**$16.56**	**$16.53**	0.2%
Board $/Board Round	**$20.57**	**$21.69**	-5.1%	**$21.24**	**$0.00**	0.0%
ID Card $/Card	**$67.83**	**$75.94**	-10.7%	**$89.12**	**$78.75**	13.2%
Resident Adult 18 Rounds	1,416	1,341	5.6%	6,711	7,040	-4.7%
Resident Senior 18 Rounds	1,028	1,035	-0.7%	4,380	5,317	-17.6%
Junior/Golf Team 18 Rounds	142	148	-4.1%	806	805	0.1%
Golf League 18 Rounds	62	69	-10.1%	194	262	-26.0%
Empl 18 Rounds	99	85	16.5%	430	434	-0.9%
Non Resident 18 Rounds	2,416	2,277	6.1%	10,161	9,949	2.1%
Total 9 Hole Rounds	333	238	39.9%	1,346	869	54.9%
Total Revenue Rounds	***5,496***	***5,193***	***5.8%***	***24,028***	***24,676***	***-2.6%***
Resident Adult 18 Rounds $	$43,113	$37,181	16.0%	$199,450	$191,208	4.3%
Resident Senior 18 Rounds $	$26,710	$23,153	15.4%	$112,181	$118,415	-5.3%
Junior/Golf Team 18 Rounds $	$2,896	$2,674	8.3%	$11,064	$11,539	-4.1%
Golf League 18 Rounds	$1,426	$1,311	8.8%	$4,462	$4,978	-10.4%
Empl 18 Rounds $	$693	$595	16.5%	$3,010	$2,926	2.9%
Non Resident 18 Rounds $	$89,529	$80,587	11.1%	$417,842	$364,272	14.7%
Total 9 Hole Rounds $	$7,406	$5,309	39.5%	$28,885	$19,624	47.2%
Total $ Revenue Rounds	***171,772***	***150,810***	***13.9%***	***776,893***	***712,962***	***9.0%***
SR NONRES DISC	0	1	-100.0%	70	63	11.1%
NONRES DISCOUNT	0	0	0.0%	91	77	18.2%
FAMILY REG	0	0	0.0%	0	16	-100.0%
Total Non-Resident ID's	***0***	***1***	***-100.0%***	***161***	***156***	***3.2%***
GolfNow Rounds	222	191	16.2%	597	929	-35.7%
GolfNow Dollars	$8,561	$6,634	29.0%	$23,380	$29,468	-20.7%
Dollars/Round	$38.56	$34.73	11.0%	$39.16	$31.72	23.5%

OAK HILLS PARK AUTHORITY
Balance Sheet FY18
As of August 31, 2019

	Total			
	As of Aug 31, 2019	As of Aug 31, 2018 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	52,925.63	36,042.73	16,882.90	46.84%
1022 NBT Payment Account	-36,420.98	-29,670.14	-6,750.84	-22.75%
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	**$ 19,255.65**	**$ 9,123.59**	**$ 10,132.06**	**111.05%**
Total Bank Accounts	**$ 19,255.65**	**$ 9,123.59**	**$ 10,132.06**	**111.05%**
Accounts Receivable				
1201 Accounts Receivable	0.00	11,725.87	-11,725.87	-100.00%
Total Accounts Receivable	**$ 0.00**	**$ 11,725.87**	**-$ 11,725.87**	**-100.00%**
Other Current Assets				
1100 Inventory	41,754.53	38,097.38	3,657.15	9.60%
1200 Receivables	8,064.00	11,158.11	-3,094.11	-27.73%
1300 Prepaid Expenses	32,335.89	29,656.41	2,679.48	9.04%
1400 Deposits	2,100.00	0.00	2,100.00	100.00%
Total Other Current Assets	**$ 84,254.42**	**$ 78,911.90**	**$ 5,342.52**	**6.77%**
Total Current Assets	**$ 103,510.07**	**$ 99,761.36**	**$ 3,748.71**	**3.76%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,032,548.99	1,015,495.99	17,053.00	1.68%
1510 Accumulated Depreciation/Amort.	-3,494,678.17	-3,269,423.41	-225,254.76	-6.89%
1520 Furniture & Fixtures	0.00	50,085.23	-50,085.23	-100.00%
1560 Leasehold Improvements	7,932.09	22,103.88	-14,171.79	-64.11%
1561 Park Improvements	1,764,946.12	1,755,964.06	8,982.06	0.51%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-1,277.08	-1,050.51	-226.57	-21.57%
Total 1500 Fixed Assets	**$1,586,606.61**	**$1,850,309.90**	**-$263,703.29**	**-14.25%**
Total Fixed Assets	**$1,586,606.61**	**$1,850,309.90**	**-$263,703.29**	**-14.25%**
TOTAL ASSETS	**$1,690,116.68**	**$1,950,071.26**	**-$259,954.58**	**-13.33%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	32,782.80	29,122.23	3,660.57	12.57%
Total Accounts Payable	**$ 32,782.80**	**$ 29,122.23**	**$ 3,660.57**	**12.57%**
Other Current Liabilities				

2050 Accounts Payable-Tennis Revenue	110.00	280.00	-170.00	-60.71%
2051 Accounts Payable - OHMGA Revenue	1.00	80.00	-79.00	-98.75%
2052 Accounts Payable - F&B Revenue	1,685.00	3,520.00	-1,835.00	-52.13%
2053 Accounts Payable - Supporters of OHP	150.00	0.00	150.00	100.00%
2100 Accrued Payroll	23,095.59	16,225.24	6,870.35	42.34%
2104 Accrued retirement contribution	136.61	106.79	29.82	27.92%
2105 Accrued Vacation Pay	26,589.71	22,916.35	3,673.36	16.03%
2200 Accrued Expenses	26,958.02	39,540.36	-12,582.34	-31.82%
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	7,400.00	3,652.00	3,748.00	102.63%
2253 Deferred Tennis Revenue	-3,345.08	5,000.00	-8,345.08	-166.90%
2254 Other Deferred	64,619.50	59,605.50	5,014.00	8.41%
Total 2250 Deferred Revenue	**$ 68,674.42**	**$ 68,257.50**	**$ 416.92**	**0.61%**
2400 Cart Sales Tax Due	7,667.00	3,591.00	4,076.00	113.51%
2500 Interest due City of Norwalk				
2501 Bond Due to City of Norwalk	0.00	43,721.63	-43,721.63	-100.00%
2503 150k Capital Debt	0.00	1,243.31	-1,243.31	-100.00%
2504 150k Operating Debt	0.00	1,491.96	-1,491.96	-100.00%
Total 2500 Interest due City of Norwalk	**$ 0.00**	**$ 46,456.90**	**-$ 46,456.90**	**-100.00%**
Total Other Current Liabilities	**$ 156,417.35**	**$ 202,324.14**	**-$ 45,906.79**	**-22.69%**
Total Current Liabilities	**$ 189,200.15**	**$ 231,446.37**	**-$ 42,246.22**	**-18.25%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,981,729.88	2,034,195.80	-52,465.92	-2.58%
2730 Capital Debt (150k)	76,750.01	78,523.93	-1,773.92	-2.26%
2731 Operating Expense Debt (150k)	76,752.55	78,526.47	-1,773.92	-2.26%
2764 NBT Truck Loan	3,620.85	9,708.16	-6,087.31	-62.70%
2765 Deere Credit Inc. Progator Sprayer	5,190.87	12,720.85	-7,529.98	-59.19%
2766 Wells Fargo Eq Bandit Chipper	4,622.92	8,496.30	-3,873.38	-45.59%
2767 Deere Credit, Inc. Sweeper Vac	6,020.47	10,941.62	-4,921.15	-44.98%
2768 Deere Credit Inc. Greens Roller	5,633.23	8,828.54	-3,195.31	-36.19%
2769 Deere Credit, Inc. Gator	0.00	1.04	-1.04	-100.00%
2770 Deere Credit Inc. Hybrid Mower	4,116.32	10,097.65	-5,981.33	-59.23%
2771 Yard Card-Skid Mount	114.69	1,489.65	-1,374.96	-92.30%
2772 Wells Fargo 2017 Aera-Vator	2,730.48	3,785.28	-1,054.80	-27.87%
2773 DLL Finance Club Car CA550G Utility Cart	4,644.50	6,192.50	-1,548.00	-25.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	42,271.59	54,348.12	-12,076.53	-22.22%
2775 Deere Credit, Inc. Hybrid Mower	20,035.73	25,454.21	-5,418.48	-21.29%
2776 Wells Fargo MTE 2018 TurfCo Blower	6,544.15	0.00	6,544.15	100.00%
2777 DLL Finance Club Car CA502 Utility Cart	8,893.33	0.00	8,893.33	100.00%
Total Long-Term Liabilities	**$2,249,671.57**	**$2,343,310.12**	**-$ 93,638.55**	**-4.00%**
Total Liabilities	**$2,438,871.72**	**$2,574,756.49**	**-$135,884.77**	**-5.28%**
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	-1,181,645.64	-1,068,821.25	-112,824.39	-10.56%
Net Income	70,395.78	81,641.20	-11,245.42	-13.77%
Total Equity	**-$ 748,755.04**	**-$ 624,685.23**	**-$124,069.81**	**-19.86%**
TOTAL LIABILITIES AND EQUITY	**$1,690,116.68**	**$1,950,071.26**	**-$259,954.58**	**-13.33%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
August 2019

	Total			
	Aug 2019	Aug 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	173,742.85	150,397.80	23,345.05	15.52%
4020 I.D. Cards	1,320.00	1,215.00	105.00	8.64%
4030 Tournament Fees	3,690.00	4,587.00	-897.00	-19.56%
4050 Cart Revenue	62,347.00	55,830.00	6,517.00	11.67%
4055 GolfBoard Revenue	1,045.00	714.00	331.00	46.36%
4060 Golf Revenue - Gift Certif.	1,798.00	1,310.00	488.00	37.25%
4070 Gift & Rain Checks Redeemed	-3,835.00	-4,314.00	479.00	11.10%
Total 4001 Golf Revenue	$ 240,107.85	$ 209,739.80	$ 30,368.05	14.48%
4100 Tennis Revenue	5,017.60	5,000.00	17.60	0.35%
4200 Rental Income	1,375.00	1,350.00	25.00	1.85%
4300 Investment Income	3.02	7.22	-4.20	-58.17%
4400 Misc. Income	20.00	15.00	5.00	33.33%
4600 Restaurant Income	4,000.00	1.00	3,999.00	399900.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	$ 250,523.47	$ 216,113.02	$ 34,410.45	15.92%
Total Income	$ 250,523.47	$ 216,113.02	$ 34,410.45	15.92%
Gross Profit	$ 250,523.47	$ 216,113.02	$ 34,410.45	15.92%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,476.63	12,341.64	1,134.99	9.20%
5030 Operations	27,670.35	25,733.24	1,937.11	7.53%
5040 Operations O/T	401.46	0.00	401.46	100.00%
5050 Course Personnel	24,435.71	14,700.87	9,734.84	66.22%
5060 Course Personnel O/T	-41.93	406.41	-448.34	-110.32%
5070 Seasonal Personnel	19,949.33	12,772.40	7,176.93	56.19%
5080 Seasonal Personnel O/T	37.63	201.10	-163.47	-81.29%
Total 5000 PERSONNEL EXPENSE	$ 85,929.18	$ 66,155.66	$ 19,773.52	29.89%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,511.82	5,024.05	1,487.77	29.61%
5230 State Unemployment	2,410.08	1,890.29	519.79	27.50%
5250 Health Insurance	2,708.85	3,700.20	-991.35	-26.79%
5260 Workmans Compensation	2,832.27	1,443.32	1,388.95	96.23%
5270 Retirement Plans	520.62	440.58	80.04	18.17%
Total 5200 EMPLOYEE BENEFITS	$ 14,983.64	$ 12,498.44	$ 2,485.20	19.88%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	930.44	1,008.35	-77.91	-7.73%
5430 Professional Fees	2,500.00	2,500.00	0.00	0.00%
5436 Advertising	971.17	987.10	-15.93	-1.61%

5440 Office Expense	1,621.18	1,834.66	-213.48	-11.64%
5441 Bank Charges	28.25	31.25	-3.00	-9.60%
5442 Credit Card Fees	4,623.85	4,687.85	-64.00	-1.37%
5461 Authority Secretarial Services	0.00	240.00	-240.00	-100.00%
5469 Other Outside Services	471.14	390.79	80.35	20.56%
5470 Other Administrative	783.86	581.70	202.16	34.75%
5480 Utilities	8,299.64	5,168.32	3,131.32	60.59%
5500 Liability Insurance	6,001.93	4,073.76	1,928.17	47.33%
5520 Interest Expense	805.30	1,321.11	-515.81	-39.04%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 27,036.76**	**$ 22,824.89**	**$ 4,211.87**	**18.45%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	998.99	0.00	998.99	100.00%
5640 Golf Pro Supplies	0.00	1,142.00	-1,142.00	-100.00%
Total 5600 SALES AND OPERATIONS	**$ 998.99**	**$ 1,142.00**	**-$ 143.01**	**-12.52%**
5700 PARK MAINTENANCE				
5710 Water	7,666.83	1,067.31	6,599.52	618.33%
5720 Heating Fuel	0.00	270.44	-270.44	-100.00%
5730 Grounds Maintenance	-331.67	2,016.23	-2,347.90	-116.45%
5740 Tree Maintenance	200.00	0.00	200.00	100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	255.84	3,366.93	-3,111.09	-92.40%
5752 Agriculture/Chemicals Utilized	13,444.66	24,501.08	-11,056.42	-45.13%
Total 5750 Agriculture and Chemicals	**$ 13,700.50**	**$ 27,868.01**	**-$ 14,167.51**	**-50.84%**
5760 Irrigation Maintenance	2,800.69	1,478.47	1,322.22	89.43%
5770 Consumable Tools	411.40	437.10	-25.70	-5.88%
5780 Tee and Green Supplies	13.50	0.00	13.50	100.00%
5800 Equipment Maintenance	2,103.94	3,190.89	-1,086.95	-34.06%
5820 Building Maintenance	1,274.37	1,778.44	-504.07	-28.34%
5860 Gasoline/Diesel Fuel	897.64	0.00	897.64	100.00%
Total 5700 PARK MAINTENANCE	**$ 28,737.20**	**$ 38,106.89**	**-$ 9,369.69**	**-24.59%**
6000 CART EXPENSE				
6010 Cart Lease Expense	20,673.74	16,116.00	4,557.74	28.28%
6015 Board Lease Expense	1,648.59	2,186.67	-538.08	-24.61%
6020 Electricity	1,980.95	1,986.95	-6.00	-0.30%
6030 Maintenance	0.00	455.19	-455.19	-100.00%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 24,703.28**	**$ 21,144.81**	**$ 3,558.47**	**16.83%**
Total Expenses	**$ 182,389.05**	**$ 161,872.69**	**$ 20,516.36**	**12.67%**
Net Operating Income	**$ 68,134.42**	**$ 54,240.33**	**$ 13,894.09**	**25.62%**
Other Expenses				
8000 Depreciation/Amortization	19,973.46	19,694.55	278.91	1.42%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	595.00	-595.00	-100.00%
Total 8001 Capital projects	**$ 0.00**	**$ 595.00**	**-$ 595.00**	**-100.00%**
Total Other Expenses	**$ 19,973.46**	**$ 20,289.55**	**-$ 316.09**	**-1.56%**
Net Other Income	**-$ 19,973.46**	**-$ 20,289.55**	**$ 316.09**	**1.56%**
Net Income	**$ 48,160.96**	**$ 33,950.78**	**$ 14,210.18**	**41.86%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July - August, 2019

	Total			
	Jul - Aug, 2019	Jul - Aug, 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	331,666.97	314,292.10	17,374.87	5.53%
4020 I.D. Cards	8,040.00	4,665.00	3,375.00	72.35%
4030 Tournament Fees	21,510.00	22,546.00	-1,036.00	-4.60%
4050 Cart Revenue	118,691.00	114,659.00	4,032.00	3.52%
4055 GolfBoard Revenue	2,059.00	2,999.00	-940.00	-31.34%
4060 Golf Revenue - Gift Certif.	3,389.00	2,197.00	1,192.00	54.26%
4070 Gift & Rain Checks Redeemed	-9,857.10	-9,168.00	-689.10	-7.52%
Total 4001 Golf Revenue	**$ 475,498.87**	**$ 452,190.10**	**$ 23,308.77**	**5.15%**
4100 Tennis Revenue	10,035.20	10,000.00	35.20	0.35%
4200 Rental Income	2,750.00	2,700.00	50.00	1.85%
4300 Investment Income	5.41	14.73	-9.32	-63.27%
4400 Misc. Income	50.00	40.00	10.00	25.00%
4600 Restaurant Income	8,000.00	3.00	7,997.00	266566.67%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	**$ 496,339.48**	**$ 464,947.83**	**$ 31,391.65**	**6.75%**
Total Income	**$ 496,339.48**	**$ 464,947.83**	**$ 31,391.65**	**6.75%**
Gross Profit	**$ 496,339.48**	**$ 464,947.83**	**$ 31,391.65**	**6.75%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	26,915.38	25,530.22	1,385.16	5.43%
5030 Operations	54,982.44	53,387.47	1,594.97	2.99%
5040 Operations O/T	549.19	-4.24	553.43	13052.59%
5050 Course Personnel	49,031.06	41,454.85	7,576.21	18.28%
5060 Course Personnel O/T	117.39	408.66	-291.27	-71.27%
5070 Seasonal Personnel	40,260.87	29,747.18	10,513.69	35.34%
5080 Seasonal Personnel O/T	27.99	206.45	-178.46	-86.44%
Total 5000 PERSONNEL EXPENSE	**$ 171,884.32**	**$ 150,730.59**	**$ 21,153.73**	**14.03%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	13,025.53	11,457.19	1,568.34	13.69%
5230 State Unemployment	5,278.09	4,478.86	799.23	17.84%
5250 Health Insurance	5,417.70	7,662.12	-2,244.42	-29.29%
5260 Workmans Compensation	3,796.61	3,219.53	577.08	17.92%
5270 Retirement Plans	1,048.47	1,129.65	-81.18	-7.19%
Total 5200 EMPLOYEE BENEFITS	**$ 28,566.40**	**$ 27,947.35**	**$ 619.05**	**2.22%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,934.06	1,947.47	-13.41	-0.69%

5430 Professional Fees	5,000.00	5,000.00	0.00	0.00%
5436 Advertising	3,535.35	2,368.64	1,166.71	49.26%
5440 Office Expense	3,839.02	3,057.57	781.45	25.56%
5441 Bank Charges	58.30	61.90	-3.60	-5.82%
5442 Credit Card Fees	9,147.10	9,247.77	-100.67	-1.09%
5445 Postage	0.00	24.70	-24.70	-100.00%
5450 Training and Dues	75.00	380.00	-305.00	-80.26%
5461 Authority Secretarial Services	270.00	360.00	-90.00	-25.00%
5469 Other Outside Services	950.32	985.66	-35.34	-3.59%
5470 Other Administrative	1,265.28	1,300.33	-35.05	-2.70%
5480 Utilities	15,297.10	9,094.95	6,202.15	68.19%
5500 Liability Insurance	12,003.86	8,152.52	3,851.34	47.24%
5520 Interest Expense	2,116.92	2,624.88	-507.96	-19.35%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 55,492.31**	**$ 44,606.39**	**$ 10,885.92**	**24.40%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	1,317.80	4,318.44	-3,000.64	-69.48%
5640 Golf Pro Supplies	314.14	1,437.54	-1,123.40	-78.15%
Total 5600 SALES AND OPERATIONS	**$ 1,631.94**	**$ 5,755.98**	**-$ 4,124.04**	**-71.65%**
5700 PARK MAINTENANCE			0.00	
5710 Water	15,487.37	11,863.84	3,623.53	30.54%
5720 Heating Fuel	970.10	270.44	699.66	258.71%
5730 Grounds Maintenance	589.83	2,753.11	-2,163.28	-78.58%
5740 Tree Maintenance	200.00	0.00	200.00	100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	255.84	3,824.93	-3,569.09	-93.31%
5752 Agriculture/Chemicals Utilized	42,000.63	34,501.08	7,499.55	21.74%
Total 5750 Agriculture and Chemicals	**$ 42,256.47**	**$ 38,326.01**	**$ 3,930.46**	**10.26%**
5760 Irrigation Maintenance	3,474.76	4,254.80	-780.04	-18.33%
5770 Consumable Tools	999.87	869.88	129.99	14.94%
5780 Tee and Green Supplies	13.50	0.00	13.50	100.00%
5800 Equipment Maintenance	5,745.29	6,712.48	-967.19	-14.41%
5820 Building Maintenance	1,863.64	3,418.91	-1,555.27	-45.49%
5840 Small Equipment	288.49	0.00	288.49	100.00%
5860 Gasoline/Diesel Fuel	2,985.92	2,929.01	56.91	1.94%
5880 Employee work clothes	63.74	0.00	63.74	100.00%
Total 5700 PARK MAINTENANCE	**$ 74,938.98**	**$ 71,398.48**	**$ 3,540.50**	**4.96%**
6000 CART EXPENSE				
6010 Cart Lease Expense	36,789.74	32,232.00	4,557.74	14.14%
6015 Board Lease Expense	2,913.30	3,451.38	-538.08	-15.59%
6020 Electricity	3,975.76	3,715.61	260.15	7.00%
6030 Maintenance	195.21	1,279.75	-1,084.54	-84.75%
6050 Cart Insurance	800.00	800.00	0.00	0.00%
6060 Misc. Cart Expense	0.00	2,000.00	-2,000.00	-100.00%
Total 6000 CART EXPENSE	**$ 44,674.01**	**$ 43,478.74**	**$ 1,195.27**	**2.75%**
Total Expenses	**$ 377,187.96**	**$ 343,917.53**	**$ 33,270.43**	**9.67%**
Net Operating Income	**$ 119,151.52**	**$ 121,030.30**	**-$ 1,878.78**	**-1.55%**
Other Expenses				

8000 Depreciation/Amortization		39,946.92		39,389.10		557.82	1.42%
8001 Capital projects							
8100 Capital Projects - Cash		8,808.82		0.00		8,808.82	100.00%
Total 8001 Capital projects	**$**	**8,808.82**	**$**	**0.00**	**$**	**8,808.82**	**100.00%**
Total Other Expenses	**$**	**48,755.74**	**$**	**39,389.10**	**$**	**9,366.64**	**23.78%**
Net Other Income	**-$**	**48,755.74**	**-$**	**39,389.10**	**-$**	**9,366.64**	**-23.78%**
Net Income	**$**	**70,395.78**	**$**	**81,641.20**	**-$**	**11,245.42**	**-13.77%**

September 2019 Financial Commentary

Balance Sheet
Cash is higher than the prior year by $26k and payables / accruals are lower by $7k, offset by lower Accounts Receivable of $18k. This leaves us at a net positive cash position of $15k.

September Month vs Prior Year Month
Golf Revenue is higher than the prior year month by $29k driven mostly by green fees along with some higher cart revenue. Rounds were up nearly 13% and cart rentals were up 23% over September 2018. In addition, other revenue is up by $4k due to restaurant rent.

Personnel and employee benefits expenses are $6k higher compared to prior year month due to the Operations department.

Administrative expenses are up $6k mainly due to no longer allocating out utility expenses to restaurateur ($3k) and large increase in liability insurance ($2k).

Sales & Operations are flat.

Park Maintenance is $3k higher than prior year month driven by topdressing for aeration ($4k) and $3k higher equip maint, offset by $3k lower in grass treatments (Ag&Chem).

Cart Expenses are flat.

Operating Income is $19k higher than the prior year month attributable to favorable revenue of $33k offset by $14k unfavorable expenses.

September YTD vs Prior YTD
Golf Revenue is higher by $53k year over year for the three month period, along with higher Other Revenue of $12k.

Personnel and employee benefits expenses are higher by $28k due to wage increases, wage savings due to some workers comp benefits being paid instead in 2018, and more hours worked in the Operations dept.

Administrative expenses are $17k higher than last year due to no longer allocating out utility expenses to restaurateur ($9k) and a large increase in insurance coverage premiums ($6k).

Sales & Operations is $4k lower than prior year due to heavy repairs and maintenance on the Clubhouse / restaurant equipment after our initial move-in last year.

Park Maintenance is $6k higher driven by water ($4k) and equipment maint ($2k).

Cart expenses are higher by 1k.

Operating Income is higher than the prior year by $17k due to favorable revenue of $65k and unfavorable expenses of $47k.

Budget Comparison YTD
The YTD Revenue is above budget by $11k driven by greens fees and cart revenue.

Personnel and employee benefits expenses are $5k higher compared to budget due to the Operations department.

Administrative expenses are flat.

Sales & Operations are under budget by $1k.

Park Maintenance is over budget by $1k with $4k being overspent on equipment maint and $4k being underspent on grass treatment.

Cart Expenses are $1k under budget.

Net Operating Income is $6k higher than the budget for the three month period. Favorable revenue of $11k and unfavorable expenses of $5k.

OAK HILLS SALES ANALYSIS SEPTEMBER 2019 FISCAL

Description	Sep-19	Sep-18	Inc/(Dec)	YTD FY19	YTD FY18	Inc/(Dec)
Revenue Rounds	4,360	3,957	10.2%	15,026	14,927	0.7%
Barter Rounds	279	244	14.3%	943	794	18.8%
Sub Total	4,639	4,201	10.4%	15,969	15,721	1.6%
Comp Rounds	114	150	-24.0%	325	351	-7.4%
Total All Rounds	4,753	4,351	9.2%	16,294	16,072	1.4%
Total Carts	2,786	2,261	23.2%	10,554	9,598	10.0%
Total Boards	32	38	-15.8%	136	191	-28.8%
Total Golf ID Cards	17	7	142.9%	122	68	79.4%
Total Gift Cards	12	10	20.0%	65	47	38.3%
Total $ Revenue Rounds	$144,002	$129,946	10.8%	$486,163	$455,417	6.8%
Total Carts $	$44,805	$37,930	18.1%	$171,033	$159,923	6.9%
Total Board $	$682	$817	-16.5%	$2,871	$4,061	-29.3%
Total Golf ID Cards $	$760	$415	83.1%	$9,040	$5,080	78.0%
Total Gift Cards $	$813	$1,233	-34.1%	$4,102	$3,375	21.5%
Rain Chks/Gift Cards Redeemed	-$2,212	-$2,627	-15.8%	-$12,069	-$11,794	2.3%
	$188,849	**$167,713**	**12.6%**	**$661,140**	**$616,061**	**7.3%**
$ Revenue/Revenue Round	**$33.03**	**$32.84**	0.6%	**$32.35**	**$30.51**	6.0%
Carts/Revenue Round	**63.9%**	**57.1%**	11.8%	**70.2%**	**64.3%**	9.2%
Cart $/Revenue Round	**$10.28**	**$9.59**	7.2%	**$11.38**	**$10.71**	6.2%
Cart $/Cart Round	**$16.08**	**$16.78**	-4.1%	**$16.21**	**$16.66**	-2.7%
Board $/Board Round	**$21.31**	**$21.50**	-0.9%	**$21.11**	**$21.26**	-0.7%
ID Card $/Card	**$44.71**	**$59.29**	-24.6%	**$74.10**	**$74.71**	-0.8%
Resident Adult 18 Rounds	1,087	1,079	0.7%	3,841	4,052	-5.2%
Resident Senior 18 Rounds	897	864	3.8%	2,849	3,098	-8.0%
Junior/Golf Team 18 Rounds	96	62	54.8%	369	369	0.0%
Golf League 18 Rounds	16	35	-54.3%	111	165	-32.7%
Employee 18 Rounds	68	45	51.1%	262	225	16.4%
Non Resident 18 Rounds	1,966	1,709	15.0%	6,699	6,376	5.1%
Total 9 Hole Rounds	230	163	41.1%	895	642	39.4%
Total Revenue Rounds	***4,360***	***3,957***	***10.2%***	***15,026***	***14,927***	***0.7%***
Resident Adult 18 Rounds $	$33,430	$31,255	7.0%	$116,763	$114,387	2.1%
Resident Senior 18 Rounds $	$23,344	$21,694	7.6%	$73,199	$72,304	1.2%
Junior/Golf Team 18 Rounds $	$1,662	$1,114	49.2%	$7,202	$6,685	7.7%
Golf League 18 Rounds	$368	$665	-44.7%	$2,553	$3,135	-18.6%
Employee 18 Rounds $	$476	$315	51.1%	$1,834	$1,575	16.4%
Non Resident 18 Rounds $	$79,722	$71,268	11.9%	$265,048	$243,005	9.1%
Total 9 Hole Rounds $	$5,000	$3,636	37.5%	$19,565	$14,326	36.6%
Total $ Revenue Rounds	***144,002***	***129,946***	***10.8%***	***486,163***	***455,417***	***6.8%***
Senior Non-Resident ID	1	0	0.0%	2	3	-33.3%
Adult Non-Resident ID	1	0	0.0%	2	0	0.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***2***	***0***	***0.0%***	***4***	***3***	***33.3%***
GolfNow/TeeOff Rounds	245	108	126.9%	396	528	-25.0%
GolfNow/TeeOff Dollars	$8,407	$3,949	112.9%	$14,863	$18,708	-20.6%
Dollars/Round	$34.32	$36.56	-6.2%	$37.53	$35.43	5.9%

OAK HILLS SALES ANALYSIS SEPTEMBER 2019 CALENDAR

Description	Sep-19	Sep-18	Inc/(Dec)	YTD 2019	YTD 2018	Inc/(Dec)
Revenue Rounds	4,360	3,957	10.2%	28,388	28,633	-0.9%
Barter Rounds	279	244	14.3%	1,545	1,621	-4.7%
Sub Total	4,639	4,201	10.4%	29,933	30,254	-1.1%
Comp Rounds	114	150	-24.0%	442	429	3.0%
Total All Rounds	4,753	4,351	9.2%	30,375	30,683	-1.0%
Total Carts	2,786	2,261	23.2%	17,723	17,342	2.2%
Total Boards	32	38	-15.8%	177	354	-50.0%
Total Golf ID Cards	17	7	142.9%	1,483	1,173	26.4%
Total Gift Cards	12	10	20.0%	164	152	7.9%
Total $ Revenue Rounds	$144,002	$129,946	10.8%	$920,895	$842,908	9.3%
Total Carts $	$44,805	$37,930	18.1%	$292,235	$287,278	1.7%
Total Board $	$682	$817	-16.5%	$3,762	$7,492	-49.8%
Total Golf ID Cards $	$760	$415	83.1%	$131,414	$92,241	42.5%
Total Gift Cards $	$813	$1,233	-34.1%	$13,406	$12,403	8.1%
Rain Chks/Gift Cards Redeemed	-$2,212	-$2,627	-15.8%	-$24,686	-$26,469	-6.7%
	$188,849	**$167,713**	**12.6%**	**$1,337,027**	**$1,215,852**	**10.0%**
$ Revenue/Revenue Round	**$33.03**	**$32.84**	0.6%	**$32.44**	**$29.44**	10.2%
Carts/Revenue Round	**63.9%**	**57.1%**	11.8%	**62.4%**	**60.6%**	3.1%
Cart $/Revenue Round	**$10.28**	**$9.59**	7.2%	**$10.29**	**$10.03**	2.6%
Cart $/Cart Round	**$16.08**	**$16.78**	-4.1%	**$16.49**	**$16.57**	-0.5%
Board $/Board Round	**$21.31**	**$21.50**	-0.9%	**$21.25**	**$0.00**	0.0%
ID Card $/Card	**$44.71**	**$59.29**	-24.6%	**$88.61**	**$78.64**	12.7%
Resident Adult 18 Rounds	1,087	1,079	0.7%	7,798	8,119	-4.0%
Resident Senior 18 Rounds	897	864	3.8%	5,277	6,181	-14.6%
Junior/Golf Team 18 Rounds	96	62	54.8%	902	867	4.0%
Golf League 18 Rounds	16	35	-54.3%	210	297	-29.3%
Empl 18 Rounds	68	45	51.1%	498	479	4.0%
Non Resident 18 Rounds	1,966	1,709	15.0%	12,127	11,658	4.0%
Total 9 Hole Rounds	230	163	41.1%	1,576	1,032	52.7%
Total Revenue Rounds	***4,360***	***3,957***	***10.2%***	***28,388***	***28,633***	***-0.9%***
Resident Adult 18 Rounds $	$33,430	$31,255	7.0%	$232,879	$222,463	4.7%
Resident Senior 18 Rounds $	$23,344	$21,694	7.6%	$135,525	$140,109	-3.3%
Junior/Golf Team 18 Rounds $	$1,662	$1,114	49.2%	$12,726	$12,653	0.6%
Golf League 18 Rounds	$368	$665	-44.7%	$4,830	$5,643	-14.4%
Empl 18 Rounds $	$476	$315	51.1%	$3,486	$3,241	7.6%
Non Resident 18 Rounds $	$79,722	$71,268	11.9%	$497,564	$435,539	14.2%
Total 9 Hole Rounds $	$5,000	$3,636	37.5%	$33,885	$23,260	45.7%
Total $ Revenue Rounds	***144,002***	***129,946***	***10.8%***	***920,895***	***842,908***	***9.3%***
SR NONRES DISC	1	0	0.0%	71	63	12.7%
NONRES DISCOUNT	1	0	0.0%	92	77	19.5%
FAMILY REG	0	0	0.0%	0	16	-100.0%
Total Non-Resident ID's	***2***	***0***	***0.0%***	***163***	***156***	***4.5%***
GolfNow Rounds	245	108	126.9%	842	1,037	-18.8%
GolfNow Dollars	$8,407	$3,949	112.9%	$31,787	$33,416	-4.9%
Dollars/Round	$34.32	$36.56	-6.2%	$37.75	$32.22	17.2%

OAK HILLS PARK AUTHORITY
Balance Sheet FY20
As of September 30, 2019

	Total			
	As of Sep 30, 2019	As of Sep 30, 2018 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	109,735.17	88,374.10	21,361.07	24.17%
1022 NBT Payment Account	-24,549.82	-29,010.18	4,460.36	15.38%
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	$ 87,936.35	$ 62,114.92	$ 25,821.43	41.57%
Total Bank Accounts	$ 87,936.35	$ 62,114.92	$ 25,821.43	41.57%
Accounts Receivable				
1201 Accounts Receivable	0.00	15,198.98	-15,198.98	-100.00%
Total Accounts Receivable	$ 0.00	$ 15,198.98	-$ 15,198.98	-100.00%
Other Current Assets				
1100 Inventory	38,552.51	33,690.43	4,862.08	14.43%
1200 Receivables	0.00	3,158.14	-3,158.14	-100.00%
1300 Prepaid Expenses	17,660.09	14,942.37	2,717.72	18.19%
1400 Deposits	2,100.00	0.00	2,100.00	100.00%
Total Other Current Assets	$ 58,312.60	$ 51,790.94	$ 6,521.66	12.59%
Total Current Assets	$ 146,248.95	$ 129,104.84	$ 17,144.11	13.28%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,032,548.99	1,015,495.99	17,053.00	1.68%
1510 Accumulated Depreciation/Amort.	-3,514,564.09	-3,289,309.33	-225,254.76	-6.85%
1520 Furniture & Fixtures	0.00	50,085.23	-50,085.23	-100.00%
1560 Leasehold Improvements	7,932.09	22,103.88	-14,171.79	-64.11%
1561 Park Improvements	1,764,946.12	1,755,964.06	8,982.06	0.51%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-1,364.62	-1,138.05	-226.57	-19.91%
Total 1500 Fixed Assets	$ 1,566,633.15	$ 1,830,336.44	-$263,703.29	-14.41%
Total Fixed Assets	$ 1,566,633.15	$ 1,830,336.44	-$263,703.29	-14.41%
TOTAL ASSETS	$ 1,712,882.10	$ 1,959,441.28	-$246,559.18	-12.58%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	26,248.50	34,996.41	-8,747.91	-25.00%
Total Accounts Payable	$ 26,248.50	$ 34,996.41	-$ 8,747.91	-25.00%
Other Current Liabilities				

2050 Accounts Payable-Tennis Revenue	110.00	185.00	-75.00	-40.54%
2051 Accounts Payable - OHMGA Revenue	1.00	80.00	-79.00	-98.75%
2052 Accounts Payable - F&B Revenue	5,624.00	3,321.00	2,303.00	69.35%
2053 Accounts Payable - Supporters of OHP	90.00	0.00	90.00	100.00%
2100 Accrued Payroll	29,134.82	21,085.90	8,048.92	38.17%
2104 Accrued retirement contribution	170.99	190.89	-19.90	-10.42%
2105 Accrued Vacation Pay	27,689.49	23,863.73	3,825.76	16.03%
2200 Accrued Expenses	30,149.02	42,751.36	-12,602.34	-29.48%
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	1,800.00	1,100.00	700.00	63.64%
2254 Other Deferred	64,619.50	58,255.50	6,364.00	10.92%
Total 2250 Deferred Revenue	**$ 66,419.50**	**$ 59,355.50**	**$ 7,064.00**	**11.90%**
2400 Cart Sales Tax Due	2,590.00	2,313.00	277.00	11.98%
2500 Interest due City of Norwalk				
2501 Bond Due to City of Norwalk	0.00	43,721.63	-43,721.63	-100.00%
2503 150k Capital Debt	0.00	1,243.31	-1,243.31	-100.00%
2504 150k Operating Debt	0.00	1,491.96	-1,491.96	-100.00%
Total 2500 Interest due City of Norwalk	**$ 0.00**	**$ 46,456.90**	**-$ 46,456.90**	**-100.00%**
Total Other Current Liabilities	**$ 163,328.82**	**$ 200,953.28**	**-$ 37,624.46**	**-18.72%**
Total Current Liabilities	**$ 189,577.32**	**$ 235,949.69**	**-$ 46,372.37**	**-19.65%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,981,729.88	2,034,195.80	-52,465.92	-2.58%
2730 Capital Debt (150k)	76,750.01	78,523.93	-1,773.92	-2.26%
2731 Operating Expense Debt (150k)	76,752.55	78,526.47	-1,773.92	-2.26%
2764 NBT Truck Loan	3,096.99	9,215.75	-6,118.76	-66.39%
2765 Deere Credit Inc. Progator Sprayer	4,549.69	12,104.77	-7,555.08	-62.41%
2766 Wells Fargo Eq Bandit Chipper	4,283.60	8,187.09	-3,903.49	-47.68%
2767 Deere Credit, Inc. Sweeper Vac	5,153.70	10,092.28	-4,938.58	-48.93%
2768 Deere Credit Inc. Greens Roller	5,064.24	8,270.87	-3,206.63	-38.77%
2769 Deere Credit, Inc. Gator	0.00	1.04	-1.04	-100.00%
2770 Deere Credit Inc. Hybrid Mower	3,077.00	9,078.27	-6,001.27	-66.11%
2771 Yard Card-Skid Mount	2.10	1,375.07	-1,372.97	-99.85%
2772 Wells Fargo 2017 Aera-Vator	2,642.58	3,697.38	-1,054.80	-28.53%
2773 DLL Finance Club Car CA550G Utility Cart	4,386.50	6,192.50	-1,806.00	-29.16%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	42,271.59	54,348.12	-12,076.53	-22.22%
2775 Deere Credit, Inc. Hybrid Mower	19,021.34	24,461.27	-5,439.93	-22.24%
2776 Wells Fargo MTE 2018 TurfCo Blower	6,282.38	0.00	6,282.38	100.00%
2777 DLL Finance Club Car CA502 Utility Cart	8,589.63	0.00	8,589.63	100.00%
Total Long-Term Liabilities	**$ 2,243,653.78**	**$ 2,338,270.61**	**-$ 94,616.83**	**-4.05%**
Total Liabilities	**$ 2,433,231.10**	**$ 2,574,220.30**	**-$140,989.20**	**-5.48%**
Equity				
3000 Fund Balance				
3010 Fund Balance - Beginning	-42,873.28	-42,873.28	0.00	0.00%
Total 3000 Fund Balance	**-$ 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	-1,181,645.64	-1,068,821.25	-112,824.39	-10.56%
Net Income	98,801.82	91,547.41	7,254.41	7.92%
Total Equity	**-$ 720,349.00**	**-$ 614,779.02**	**-$105,569.98**	**-17.17%**
TOTAL LIABILITIES AND EQUITY	**$ 1,712,882.10**	**$ 1,959,441.28**	**-$246,559.18**	**-12.58%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
September 2019

	Total			
	Sep 2019	Sep 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	133,658.36	116,281.90	17,376.46	14.94%
4020 I.D. Cards	760.00	415.00	345.00	83.13%
4030 Tournament Fees	26,312.00	22,625.10	3,686.90	16.30%
4050 Cart Revenue	43,578.00	35,665.00	7,913.00	22.19%
4055 GolfBoard Revenue	641.00	768.00	-127.00	-16.54%
4060 Golf Revenue - Gift Certif.	713.00	1,108.00	-395.00	-35.65%
4070 Gift & Rain Checks Redeemed	-2,212.00	-2,627.00	415.00	15.80%
Total 4001 Golf Revenue	$ 203,450.36	$ 174,236.00	$ 29,214.36	16.77%
4100 Tennis Revenue	5,017.60	5,000.00	17.60	0.35%
4200 Rental Income	1,375.00	1,350.00	25.00	1.85%
4300 Investment Income	8.90	7.49	1.41	18.83%
4400 Misc. Income	0.00	5.00	-5.00	-100.00%
4600 Restaurant Income	4,000.00	1.00	3,999.00	399900.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	$ 213,851.86	$ 180,599.49	$ 33,252.37	18.41%
Total Income	$ 213,851.86	$ 180,599.49	$ 33,252.37	18.41%
Gross Profit	$ 213,851.86	$ 180,599.49	$ 33,252.37	18.41%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,055.96	12,122.25	933.71	7.70%
5030 Operations	23,795.62	17,744.14	6,051.48	34.10%
5040 Operations O/T	344.21	476.47	-132.26	-27.76%
5050 Course Personnel	23,701.63	30,112.00	-6,410.37	-21.29%
5060 Course Personnel O/T	157.26	-110.99	268.25	241.69%
5070 Seasonal Personnel	18,894.72	13,435.65	5,459.07	40.63%
5080 Seasonal Personnel O/T	119.74	17.96	101.78	566.70%
Total 5000 PERSONNEL EXPENSE	$ 80,069.14	$ 73,797.48	$ 6,271.66	8.50%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,065.46	5,609.74	455.72	8.12%
5230 State Unemployment	2,025.43	1,440.44	584.99	40.61%
5250 Health Insurance	2,708.85	3,961.92	-1,253.07	-31.63%
5260 Workmans Compensation	1,807.59	1,606.56	201.03	12.51%
5270 Retirement Plans	508.44	735.19	-226.75	-30.84%
Total 5200 EMPLOYEE BENEFITS	$ 13,115.77	$ 13,353.85	-$ 238.08	-1.78%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	849.87	678.75	171.12	25.21%
5430 Professional Fees	2,500.00	2,500.00	0.00	0.00%

5436 Advertising	994.42	993.26	1.16	0.12%
5440 Office Expense	1,138.83	1,392.83	-254.00	-18.24%
5441 Bank Charges	41.60	24.20	17.40	71.90%
5442 Credit Card Fees	4,842.44	4,277.68	564.76	13.20%
5461 Authority Secretarial Services	260.00	240.00	20.00	8.33%
5469 Other Outside Services	447.08	383.38	63.70	16.62%
5470 Other Administrative	568.47	502.48	65.99	13.13%
5480 Utilities	7,221.52	4,039.93	3,181.59	78.75%
5500 Liability Insurance	6,001.93	4,073.76	1,928.17	47.33%
5520 Interest Expense	419.68	554.71	-135.03	-24.34%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 25,285.84**	**$ 19,660.98**	**$ 5,624.86**	**28.61%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	541.94	250.00	291.94	116.78%
5640 Golf Pro Supplies	0.00	661.60	-661.60	-100.00%
Total 5600 SALES AND OPERATIONS	**$ 541.94**	**$ 911.60**	**-$ 369.66**	**-40.55%**
5700 PARK MAINTENANCE				
5710 Water	6,779.82	6,832.91	-53.09	-0.78%
5720 Heating Fuel	92.14	0.00	92.14	100.00%
5730 Grounds Maintenance	5,619.34	2,077.59	3,541.75	170.47%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	0.00	2,147.43	-2,147.43	-100.00%
5752 Agriculture/Chemicals Utilized	3,202.02	4,406.95	-1,204.93	-27.34%
Total 5750 Agriculture and Chemicals	**$ 3,202.02**	**$ 6,554.38**	**-$ 3,352.36**	**-51.15%**
5760 Irrigation Maintenance	635.86	2,102.53	-1,466.67	-69.76%
5770 Consumable Tools	0.00	445.33	-445.33	-100.00%
5795 Janitorial Supplies	0.00	29.01	-29.01	-100.00%
5800 Equipment Maintenance	5,276.26	1,755.95	3,520.31	200.48%
5820 Building Maintenance	1,969.90	883.34	1,086.56	123.01%
5840 Small Equipment	227.70	920.00	-692.30	-75.25%
5860 Gasoline/Diesel Fuel	2,374.07	1,764.20	609.87	34.57%
Total 5700 PARK MAINTENANCE	**$ 26,177.11**	**$ 23,365.24**	**$ 2,811.87**	**12.03%**
6000 CART EXPENSE				
6010 Cart Lease Expense	16,116.00	16,116.00	0.00	0.00%
6015 Board Lease Expense	1,264.71	1,264.71	0.00	0.00%
6020 Electricity	1,766.12	1,687.63	78.49	4.65%
6030 Maintenance	208.04	162.33	45.71	28.16%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 19,754.87**	**$ 19,630.67**	**$ 124.20**	**0.63%**
Total Expenses	**$ 164,944.67**	**$ 150,719.82**	**$ 14,224.85**	**9.44%**
Net Operating Income	**$ 48,907.19**	**$ 29,879.67**	**$ 19,027.52**	**63.68%**
Other Expenses				
8000 Depreciation/Amortization	19,973.46	19,973.46	0.00	0.00%
8001 Capital projects				
8100 Capital Projects - Cash	527.69	0.00	527.69	100.00%
Total 8001 Capital projects	**$ 527.69**	**$ 0.00**	**$ 527.69**	**100.00%**
Total Other Expenses	**$ 20,501.15**	**$ 19,973.46**	**$ 527.69**	**2.64%**
Net Other Income	**-$ 20,501.15**	**-$ 19,973.46**	**-$ 527.69**	**-2.64%**

Net Income	$ 28,406.04	$ 9,906.21	$ 18,499.83	186.75%

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July - September, 2019

	Total			
	Jul - Sep, 2019	Jul - Sep, 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	465,325.33	430,574.00	34,751.33	8.07%
4020 I.D. Cards	8,800.00	5,080.00	3,720.00	73.23%
4030 Tournament Fees	47,822.00	45,171.10	2,650.90	5.87%
4050 Cart Revenue	162,269.00	150,324.00	11,945.00	7.95%
4055 GolfBoard Revenue	2,700.00	3,767.00	-1,067.00	-28.32%
4060 Golf Revenue - Gift Certif.	4,102.00	3,305.00	797.00	24.11%
4070 Gift & Rain Checks Redeemed	-12,069.10	-11,795.00	-274.10	-2.32%
Total 4001 Golf Revenue	$ 678,949.23	$ 626,426.10	$ 52,523.13	8.38%
4100 Tennis Revenue	15,052.80	15,000.00	52.80	0.35%
4200 Rental Income	4,125.00	4,050.00	75.00	1.85%
4300 Investment Income	14.31	22.22	-7.91	-35.60%
4400 Misc. Income	50.00	45.00	5.00	11.11%
4600 Restaurant Income	12,000.00	4.00	11,996.00	299900.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	$ 710,191.34	$ 645,547.32	$ 64,644.02	10.01%
Total Income	$ 710,191.34	$ 645,547.32	$ 64,644.02	10.01%
Gross Profit	$ 710,191.34	$ 645,547.32	$ 64,644.02	10.01%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	39,971.34	37,652.47	2,318.87	6.16%
5030 Operations	78,778.06	71,131.61	7,646.45	10.75%
5040 Operations O/T	893.40	472.23	421.17	89.19%
5050 Course Personnel	72,732.69	71,566.85	1,165.84	1.63%
5060 Course Personnel O/T	274.65	297.67	-23.02	-7.73%
5070 Seasonal Personnel	59,155.59	43,182.83	15,972.76	36.99%
5080 Seasonal Personnel O/T	147.73	224.41	-76.68	-34.17%
Total 5000 PERSONNEL EXPENSE	$ 251,953.46	$ 224,528.07	$ 27,425.39	12.21%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	19,090.99	17,066.93	2,024.06	11.86%
5230 State Unemployment	7,303.52	5,919.30	1,384.22	23.38%
5250 Health Insurance	8,126.55	11,624.04	-3,497.49	-30.09%
5260 Workmans Compensation	5,604.20	4,826.09	778.11	16.12%
5270 Retirement Plans	1,556.91	1,864.84	-307.93	-16.51%
Total 5200 EMPLOYEE BENEFITS	$ 41,682.17	$ 41,301.20	$ 380.97	0.92%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	2,783.93	2,626.22	157.71	6.01%

5430 Professional Fees	7,500.00	7,500.00	0.00	0.00%
5436 Advertising	4,529.77	3,361.90	1,167.87	34.74%
5440 Office Expense	4,977.85	4,450.40	527.45	11.85%
5441 Bank Charges	99.90	86.10	13.80	16.03%
5442 Credit Card Fees	13,989.54	13,525.45	464.09	3.43%
5445 Postage	0.00	24.70	-24.70	-100.00%
5450 Training and Dues	75.00	380.00	-305.00	-80.26%
5461 Authority Secretarial Services	530.00	600.00	-70.00	-11.67%
5469 Other Outside Services	1,397.40	1,369.04	28.36	2.07%
5470 Other Administrative	1,833.75	1,802.81	30.94	1.72%
5480 Utilities	22,518.62	13,134.88	9,383.74	71.44%
5500 Liability Insurance	18,005.79	12,226.28	5,779.51	47.27%
5520 Interest Expense	2,536.60	3,179.59	-642.99	-20.22%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 80,778.15**	**$ 64,267.37**	**$ 16,510.78**	**25.69%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	1,859.74	4,568.44	-2,708.70	-59.29%
5640 Golf Pro Supplies	314.14	2,099.14	-1,785.00	-85.03%
Total 5600 SALES AND OPERATIONS	**$ 2,173.88**	**$ 6,667.58**	**-$ 4,493.70**	**-67.40%**
5700 PARK MAINTENANCE				
5710 Water	22,267.19	18,696.75	3,570.44	19.10%
5720 Heating Fuel	1,062.24	270.44	791.80	292.78%
5730 Grounds Maintenance	6,209.17	4,830.70	1,378.47	28.54%
5740 Tree Maintenance	200.00	0.00	200.00	100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	255.84	5,972.36	-5,716.52	-95.72%
5752 Agriculture/Chemicals Utilized	45,202.65	38,908.03	6,294.62	16.18%
Total 5750 Agriculture and Chemicals	**$ 45,458.49**	**$ 44,880.39**	**$ 578.10**	**1.29%**
5760 Irrigation Maintenance	4,110.62	6,357.33	-2,246.71	-35.34%
5770 Consumable Tools	999.87	1,315.21	-315.34	-23.98%
5780 Tee and Green Supplies	13.50	0.00	13.50	100.00%
5795 Janitorial Supplies	0.00	29.01	-29.01	-100.00%
5800 Equipment Maintenance	11,021.55	8,468.43	2,553.12	30.15%
5820 Building Maintenance	3,833.54	4,302.25	-468.71	-10.89%
5840 Small Equipment	516.19	920.00	-403.81	-43.89%
5860 Gasoline/Diesel Fuel	5,359.99	4,693.21	666.78	14.21%
5880 Employee work clothes	63.74	0.00	63.74	100.00%
Total 5700 PARK MAINTENANCE	**$ 101,116.09**	**$ 94,763.72**	**$ 6,352.37**	**6.70%**
6000 CART EXPENSE				
6010 Cart Lease Expense	52,905.74	48,348.00	4,557.74	9.43%
6015 Board Lease Expense	4,178.01	4,716.09	-538.08	-11.41%
6020 Electricity	5,741.88	5,403.24	338.64	6.27%
6030 Maintenance	403.25	1,442.08	-1,038.83	-72.04%
6050 Cart Insurance	1,200.00	1,200.00	0.00	0.00%
6060 Misc. Cart Expense	0.00	2,000.00	-2,000.00	-100.00%
Total 6000 CART EXPENSE	**$ 64,428.88**	**$ 63,109.41**	**$ 1;319.47**	**2.09%**
Total Expenses	**$ 542,132.63**	**$ 494,637.35**	**$ 47,495.28**	**9.60%**
Net Operating Income	**$ 168,058.71**	**$ 150,909.97**	**$ 17,148.74**	**11.36%**

Other Expenses				
8000 Depreciation/Amortization	59,920.38	59,362.56	557.82	0.94%
8001 Capital projects				
8100 Capital Projects - Cash	9,336.51	0.00	9,336.51	100.00%
Total 8001 Capital projects	**$ 9,336.51**	**$ 0.00**	**$ 9,336.51**	**100.00%**
Total Other Expenses	**$ 69,256.89**	**$ 59,362.56**	**$ 9,894.33**	**16.67%**
Net Other Income	**-$ 69,256.89**	**-$ 59,362.56**	**-$ 9,894.33**	**-16.67%**
Net Income	**$ 98,801.82**	**$ 91,547.41**	**$ 7,254.41**	**7.92%**

Oak Hills Park Authority
FY19 Actual vs. Budget

	September Act	September Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$133,658	$128,898	$4,760	3.7%	$465,325	$460,565	$4,760	1.0%
4020 · I.D. Cards	$760	$421	$339	80.6%	$8,800	$8,461	$339	4.0%
4030 · Tournament Fees	$26,312	$23,644	$2,668	11.3%	$47,822	$45,154	$2,668	5.9%
4050 · Cart Revenue	$43,578	$39,225	$4,353	11.1%	$162,269	$157,916	$4,353	2.8%
4055 · GolfBoard Revenue	$641	$1,370	-$729	-53.2%	$2,700	$3,429	-$729	-21.3%
4060 · Golf Revenue - Gift Certif.	$713	$1,015	-$302	-29.7%	$4,102	$4,404	-$302	-6.9%
4070 · Gift & Rain Checks Redeemed	-$2,212	-$2,453	$241	-9.8%	-$12,069	-$12,310	$241	-2.0%
Total 4001 · Golf Revenue	**$203,450**	**$192,119**	**$11,331**	**5.9%**	**$678,949**	**$667,618**	**$11,331**	**1.7%**
4100 · Tennis Revenue	$5,018	$5,003	$15	0.3%	$15,053	$15,038	$15	0.1%
4200 · Rental Income	$1,375	$1,375	$0	0.0%	$4,125	$4,125	$0	0.0%
4300 · Investment Income	$9	$32	-$23	-72.3%	$14	$38	-$23	-61.9%
4400 · Misc. Income	$0	$6	-$6	-100.0%	$50	$56	-$6	-10.7%
4600 · Restaurant Income	$4,000	$4,000	$0	0.0%	$12,000	$12,000	$0	0.0%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$10,402**	**$10,416**	**-$15**	**-0.1%**	**$31,242**	**$31,257**	**-$15**	**0.0%**
TOTAL REVENUE	**$213,852**	**$202,535**	**$11,317**	**5.6%**	**$710,191**	**$698,874**	**$11,317**	**1.6%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$13,056	$12,588	-$468	-3.7%	$39,971	$39,504	-$468	-1.2%
5030 · Operations	$23,796	$17,223	-$6,573	-38.2%	$78,778	$72,205	-$6,573	-9.1%
5040 · Operations O/T	$344	$401	$57	14.3%	$893	$0	-$893	0.0%
5050 · Course Personnel	$23,702	$28,790	$5,088	17.7%	$72,733	$77,821	$5,088	6.5%
5060 · Course Personnel O/T	$157	$0	-$157	-32546.4%	$275	$118	-$157	-133.0%
5070 · Seasonal Personnel	$18,895	$16,776	-$2,118	-12.6%	$59,156	$57,037	-$2,118	-3.7%
5080 · Seasonal Personnel O/T	$120	$0	-$120	0.0%	$148	$0	-$148	0.0%
Total 5000 · PERSONNEL EXPENSE	**$80,069**	**$75,779**	**-$4,290**	-5.7%	**$251,953**	**$246,685**	**-$5,269**	-2.1%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$6,065	$5,908	-$157	-2.7%	$19,091	$18,934	-$157	-0.8%
5230 · State Unemployment	$2,025	$1,614	-$411	-25.5%	$7,304	$6,892	-$411	-6.0%
5250 · Health Insurance	$2,709	$3,009	$300	10.0%	$8,127	$8,427	$300	3.6%
5260 · Workmans Compensation	$1,808	$1,800	-$8	-0.4%	$5,604	$5,600	-$4	-0.1%
5270 · Retirement Plans	$508	$677	$168	24.9%	$1,557	$1,725	$168	9.8%
Total 5200 · EMPLOYEE BENEFITS	**$13,116**	**$13,008**	**-$108**	-0.8%	**$41,682**	**$41,578**	**-$104**	-0.3%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$850	$1,006	$156	15.5%	$2,784	$2,940	$156	5.3%
5430 · Professional Fees	$2,500	$2,700	$200	7.4%	$7,500	$7,700	$200	2.6%
5436 · Advertising	$994	$1,196	$202	16.9%	$4,530	$4,731	$202	4.3%
5440 · Office Expense	$1,139	$1,284	$145	11.3%	$4,978	$5,123	$145	2.8%
5441 · Bank Charges	$42	$33	-$8	-24.8%	$100	$92	-$8	-9.0%
5442 · Credit Card Fees	$4,842	$4,610	-$233	-5.1%	$13,990	$13,757	-$233	-1.7%
5445 · Postage	$0	$0	$0	0.0%		$0	$0	0.0%
5450 · Training and Dues	$0	$60	$60	100.0%	$75	$135	$60	44.5%
5461 · Authority Secretarial Services	$260	$123	-$137	-111.4%	$530	$393	-$137	-34.9%
5469 · Other Outside Services	$447	$357	-$90	-25.1%	$1,397	$1,308	-$90	-6.9%
5470 · Other Admin	$568	$675	$106	15.7%	$1,834	$1,940	$106	5.5%
5471 · Charitable Contributions		$0	$0	0.0%	$0	$0	$0	0.0%
5480 · Utilities	$7,222	$7,080	-$142	-2.0%	$22,519	$22,077	-$441	-2.0%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$18,864**	**$19,124**	**$260**	1.4%	**$60,236**	**$60,196**	**-$40**	-0.1%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$6,002	$5,853	-$149	-2.5%	$18,006	$17,857	-$149	-0.8%
5520 · Interest	$420	$507	$87	17.2%	$2,537	$2,624	$87	3.3%

Oak Hills Park Authority
FY19 Actual vs. Budget

	September Act	September Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
Total 5500 · DEBT SERVICE AND INSURANCE	**$6,422**	**$6,360**	**-$61**	-1.0%	**$20,542**	**$20,481**	**-$61**	-0.3%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$542	$1,268	$726	57.3%	$1,860	$2,586	$726	28.1%
5640 · Golf Pro Supplies	$0	$319	$319	100.0%	$314	$633	$319	50.4%
5680 · Golf Pro Work Clothes	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5600 SALES AND OPERATIONS	**$542**	**$1,587**	**$1,045**	65.8%	**$2,174**	**$3,219**	**$1,045**	32.5%
5700 · PARK MAINTENANCE								
5710 · Water	$6,780	$7,100	$320	4.5%	$22,267	$22,588	$320	1.4%
5720 · Heating Fuel	$92	$70	-$22	-31.7%	$1,062	$1,040	-$22	-2.1%
5730 · Grounds Maintenance	$5,619	$3,298	-$2,322	-70.4%	$6,209	$3,888	-$2,322	-59.7%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$200	$200	$0	0.0%
5751 · Agriculture&Chemicals-Purch	$0	$0	$0	0.0%	$256	$0	-$256	0.0%
5752 · Agriculture/Chemicals Utilized	$3,202	$7,434	$4,232	56.9%	$45,203	$49,690	$4,488	9.0%
5760 · Irrigation Maintenance	$636	$1,161	$525	45.2%	$4,111	$4,636	$525	11.3%
5770 · Consumable Tools	$0	$356	$356	100.0%	$1,000	$1,356	$356	26.3%
5780 · Tee and Green Supplies	$0	$0	$0	0.0%	$14	$14	$0	0.0%
5795 · Janitorial Supplies	$0	$262	$262	100.0%	$0	$262	$262	100.0%
Total 5700 · PARK MAINTENANCE	**$16,329**	**$19,682**	**$3,352**	17.0%	**$80,321**	**$83,674**	**$3,352**	4.0%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$5,276	$1,613	-$3,663	-227.0%	$11,022	$7,359	-$3,663	-49.8%
5810 · Equipment Rental						$0		
5820 · Building Maintenance	$1,970	$710	-$1,260	-177.4%	$3,834	$2,574	-$1,260	-48.9%
5840 · Small Equipment	$228	$1,056	$828	78.4%	$516	$1,344	$828	61.6%
5860 · Gasoline/Diesel Fuel	$2,374	$1,939	-$435	-22.4%	$5,360	$4,925	-$435	-8.8%
5880 · Employee work clothes	$0	$0	$0	0.0%	$64	$64	$0	0.0%
Total 5800 · PARK EQUIPMENT	**$9,848**	**$5,318**	**-$4,530**	-85.2%	**$20,795**	**$16,265**	**-$4,530**	-27.8%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$16,116	$16,477	$361	2.2%	$52,906	$53,266	$361	0.7%
6015 · Board Lease Expense	$1,265	$1,419	$154	10.9%	$4,178	$4,332	$154	3.6%
6020 · Electricity	$1,766	$1,651	-$115	-7.0%	$5,742	$5,627	-$115	-2.0%
6030 · Maintenance	$208	$372	$164	44.0%	$403	$567	$164	28.9%
6050 · Cart Insurance	$400	$400	$0	0.0%	$1,200	$1,200	$0	0.0%
6060 · Misc. Cart Expense	$0	$100	$100	100.0%	$0	$100	$100	100.0%
Total 6000 · CART EXPENSE	**$19,755**	**$20,418**	**$663**	3.2%	**$64,429**	**$65,092**	**$663**	1.0%
7001 · Uncategorized Expenses							$0	
TOTAL OPERATIONAL EXPENSE	**$164,945**	**$161,276**	**-$3,669**	-2.3%	**$542,133**	**$537,189**	**-$4,944**	-0.9%
TOTAL OPERATIONAL NET INCOME	**$48,907**	**$41,259**	**$7,648**	18.5%	**$168,059**	**$161,686**	**$6,373**	3.9%
Depreciation/Amortization								
Restructured Debt	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Capital Funding $150k	$0	$0	$0	0.0%	$0	$0	$0	0.0%
$150K Operating Debt	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Expense	**$0**	**$0**	**$0**	0.0%	**$0**	**$0**	**$0**	0.0%
NET INCOME BEFORE CAPITAL EXPENSES	**$48,907**	**$41,259**	**$7,648**	18.5%	**$168,059**	**$161,686**	**$6,373**	3.9%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects								
8100 - Capital Proj Cash	$528	$2,119	$1,591	75.1%	$9,337	$10,928	$1,591	14.6%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Contingency								
Total 8000 · OTHER EXPENSE	$528	$2,119	$1,591	75.1%	$9,337	$10,928	$1,591	14.6%
NET INCOME	$48,380	$39,140	$9,239	23.6%	$158,722	$150,758	$7,964	5.3%

CITY OF NORWALK
Henry M. Dachowitz
Chief Financial Officer
hdachowitz@norwalkct.org

Mobile: 516-728-4991
Office: 203-854-7870

125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

NORWALK
The Sound of Connecticut

MEMORANDUM

DATE: October 2, 2019

TO: Harry Rilling, Mayor
The Members of the Finance & Claims Committee
The Members of the Common Council

FROM: Henry M. Dachowitz, Chief Financial Officer HD

RE: Assessor Office Consulting Services

Due to recent vacancies in the Assessor's Office, I am requesting that the Purchasing Agent issue a purchase order for the procurement of part-time consulting staff for the Assessor's office. Corporation Counsel and the Finance Department have recruited Paul Friia who is the Assessor for the town of Westport and Ali Karimi who is a Personal Property and Real Estate Appraiser for the Town of Greenwich. Ali Karimi is also a City of Norwalk resident.

This staffing will allow the Assessor's Department to process the current volume of high value personal property assets. Completion of the work will impact the City's 2019 and 2020 Grand List and ultimately, the tax revenue for the City.

Paul Friia will be employed at a rate of $150 per hour. The needs of the department will require his services for seven months for approximately 18 hours per week. The total amount for the seven months of service will not exceed $75,000.

Ali Karimi will be employed at a rate of $90 per hour. Ali will also be employed for seven months for approximately 18 hours per week. The total amount for the seven months of service will not exceed $45,000.

ACTION REQUESTED:

1. Authorize the Purchasing Agent to issue a purchase order to Paul Friia for General Tax Assessor Services in an amount not to exceed $75,000.00 at an hourly rate and other terms set forth in the Memorandum of Henry Dachowitz dated October 2, 2019. Funds are available in account 011320-5253
2. Authorize the Purchasing Agent to issue a purchase order to Ali Karimi for General Tax Assessor Services in an amount not to exceed $40,000.00 at an hourly rate and other terms set forth in the Memorandum of Henry Dachowitz dated October 2, 2019. Funds are available in account 011320-5253

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NORWALK
The Sound of Connecticut

MEMORANDUM

DATE: October 2, 2019

TO: Harry Rilling, Mayor
The Members of the Finance & Claims Committee
The Members of the Common Council

FROM: Henry M. Dachowitz, Chief Financial Officer

RE: Mall Valuation Services, American Valuation Group, LLC

In the absence of a full-time assessor and part-time assessor, I am requesting that the Mayor enter into a contract with American Valuation Group, Inc. The company will provide valuation consulting services to assess the value of the SoNo Collection properties located at 63 West Avenue.

American Valuation Group's skills and experience are specific to this type of property. Their credentials make them uniquely qualified to ensure that the mall and associated structures are valued appropriately. The company's valuation services will be performed by Mark T. Kenney who is the President of American Valuation Group and a highly respected and accredited valuation professional.

Valuation of the mall property will provide significant value to the City's Grand List. Mr, Kenny's services will cover valuation to the completion of the project which will include additions to Grand List years' 2019 and 2020.

ACTION REQUESTED:

1. Authorize the Mayor, Harry W. Rilling to enter into a contract with American Valuation Group, Inc. for Special Tax Assessor Services on the Mall in a sum not to exceed $60,000. Funds are available in account 011320-5253 Accounting, Auditing Services. This account has budgeted balance of $158,000, no special appropriation is required.

CITY OF NORWALK
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NORWALK
The Sound of Connecticut

MEMORANDUM

DATE: November 4, 2019

TO: Harry Rilling, Mayor
The Members of the Finance & Claims Committee
The Members of the Common Council

FROM: Henry M. Dachowitz, Chief Financial Officer

RE: Commercial Property Appraisal Services, Safeground Organic Analytics

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In the absence of a full-time assessor and part-time assessor, I am requesting that the Mayor enter into a contract with Safeground Organic Analytics. John Valente, of Safeground, will perform sole source services related to the valuation of the Sono Collection and other commercial properties. Mr. Valente has unique experience with complex commercial appraisal and litigation support.

ACTION REQUESTED:

1. Authorize the Mayor, Harry W. Rilling to enter into a contract with Safeground Organic Analytics for specialty Tax Assessor Services in a sum Not to exceed $75,000.00 at the terms set forth in the Memorandum of Henry Dachowitz dated November 4, 2019. Funds are available in account #01-1320-5253, Accounting, Auditing Services. No additional appropriation is required.

Maddox, Simona

From:	De Jesus, Mariana
Sent:	Monday, August 26, 2019 1:44 PM
To:	Maddox, Simona
Cc:	Kulhawik, Thomas; Zecca, Susan; Walsh, James; Lee, Owen; Docimo, Michael; Lepore, Marc; Sullivan, Lynn Ann
Subject:	8/22 payment - Town of Scarborough

Hi Simona,

We received a check for $5,062.68 from the Town of Scarborough to reimburse the Police Department for overtime. The payment were posted to account 013010-4181.

Please increase the budget in accounts 013010-4181 and 013035-5120 to reflect this increase in estimated revenue

Thank you and have a great day.

Warmest Regards,

Mariana De Jesus
Principal Accountant

NORWALK
The Sound of Connecticut

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NORWALK
The Sound of Connecticut

MEMORANDUM

DATE: November 12, 2019

TO: Harry Rilling, Mayor
The Members of the Board of Estimate & Taxation

FROM: Henry Dachowitz, Chief Financial Officer HD

RE: Board of Education Special Appropriation

The Board of Education is requesting a special appropriation in the amount of $1,400,000. These funds will provide additional resources related to the recent inflow of English Language Learners (ELL) and Students with Limited and/or Interrupted Formal Education (SILFE).

To-date, Norwalk schools have enrolled over two thousand ELL and SILFE students. The District's FYE 2020 Operating Budget does not provide for this unanticipated inflow of special needs students. As such, the Finance Department is recommending that an additional $1,000,000 be appropriated to the Board of Education's FYE 2020 Operating Budget.

These funds will provide the additional academic resources detailed in the Superintendents' attached proposal. An amount of $400,000 will also be allocated to the Community Services department for related mental health and social work services for City students.

This appropriation will be funded by transfers from Fund Balance totaling $1,400,000.

ACTION REQUESTED:

1. RESOLVED, that a sum not to exceed $1,000,000, be and the same is hereby transferred from Fund Balance to Education account 01-5050-5050 for additional academic resources related to the recent inflow of English Language Learners.

2. RESOLVED, that a sum not to exceed $400,000, be and the same is hereby transferred from Fund Balance to Community Services account number 01-2010-5298 for additional mental health and social services for City students.

CITY OF NORWALK
Office of the Mayor
P: 203-854-7701 / F: 203-854-7939
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

MEMORANDUM

DATE: November 12, 2019

TO: The Members of the Board of Estimate & Taxation

FROM: Harry Rilling, Mayor Harry W. Rilling

RE: Board of Education ~~Special~~ Appropriation

I recommend the approval of a Special Appropriation totaling $1,400,000 to fund necessary services to the recent inflow of English Language Learners to the Norwalk Public School District. This request will provide $1,000,000 of additional educational resources. Another $400,000 will be allocated to the Community Services department to provide related mental health and social services to City students.

As of October 16th, the City's schools have enrolled more than two thousand English Language Learners and special needs students. The district has projected that another 140 students will be enrolled by January 2020. These students have limited English language skills and/or limited formal education. In many instances, they have also experienced some form of trauma.

In response to this unanticipated inflow, the Board of Education has proposed the attached plan for the current school year. The proposal calls for additional resources required to facilitate the academic and social success of these new students.

The Finance Department and the Board of Education have provided additional information regarding the funding and implementation of this appropriation.

ACTION REQUESTED:

3. RESOLVED, that a sum not to exceed $1,000,000, be and the same is hereby transferred from Fund Balance to Education account 01-5050-5050 for additional academic resources related to the recent inflow of English Language Learners.

4. RESOLVED, that a sum not to exceed $400,000, be and the same is hereby transferred from Fund Balance to Community Services account number 01-2010-5298 for additional mental health and social services for City students.

NORWALK
Public Schools

Steven J. Adamowski, PhD.
Superintendent of Schools

adamowskis@norwalkps.org
O: 203-854-4001 / F: 203-838-3299

125 East Avenue, PO BOX 6001
Norwalk, CT 06852-6001

MEMORANDUM

DATE: October 16, 2019

TO: The Honorable Harry W. Rilling, Mayor

FROM: Steven Adamowski, PhD, Superintendent of Schools

RE: Special Appropriation Request for Increased Enrollment of English Language Learners (ELL) and Student with Limited and/or Interrupted Formal Education (SLIFE) in the Norwalk Public Schools

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On behalf of the Norwalk Board of Education, I am formally requesting a special appropriation in the amount of $1,173,000 from the City of Norwalk to fund the immediate expansion of educational and social services to address the needs of a large, unanticipated enrollment increase of ELLs and SLIFE that have immigrated to Norwalk in the period since approval of the District's Operating Budget last spring, and surged in the period of July – October, 2019.

As of today we have enrolled 2,050 English Language Learners, up 13% since last year and 59% since 2013. We estimate another 50 students are in process of registering and predict a January surge of another 90 students comparable to the last school year. Many of the large, unanticipated number of ELLs are SLIFE - Students with Limited and/or Interrupted Formal Education.

While schools have tried their best to remain within their allocated budgets, they can no longer manage to do so. Cranbury and Norwalk High School have experienced a 40% increase in English Language Learners so far this year. Six schools have reached a "tipping point" of 25% or more English Language Learners. Kendall is at 34%, or one out of three students.

The attached Budget represents what is needed in the remainder of the 2019-20 SY to maintain ELL services at the current level. A more comprehensive and innovative 'full year' approach will be reflected in the Board of Education's 2020-21 Proposed Operating Budget request.

As detailed in the attached Proposal, the Special Appropriation will enable the opening of additional ESL and ESL Content Classes at the high school level, ESL sheltered classes at the middle school level and additional ELL teachers and bilingual instructional aides at six elementary schools. It will also provide much needed support for general education teachers who have the best of intentions but need instructional tools and supplies for classes which may consist of a large number of students who speak very little English. Many of these immigrant students, primarily from Honduras and Guatemala, have experienced trauma and are in poor health. Resources are needed to support them including two bilingual social workers. We are requesting the City hire the necessary social workers and provide students and their families with needed social services directly, in partnership with the schools.

Connecticut law does not allow Boards of Education to expect funds in excess of their approved budgets without agreement of the municipality. Given the urgency of this situation. I am requesting that the special appropriation be expedited.

We thank you for your leadership and support of the Norwalk Public Schools and look forward to partnering with the City to insure equal access to a quality education for all the students of Norwalk.

CC: Members, Norwalk Board of Education
Tom Hamilton, CFO

HIGH SCHOOLS

Norwalk High School			
Need	Rationale	Cost	Actual Cost for Remainder of School Year
2 ELL Teachers	To open new ESL sections for newcomer SLIFE students. Current classes are at capacity or near capacity.	230,000	Long term subs 114,000
ESL Science Foundations (6th class)	Current classes are at capacity or near capacity.	20,000	19,000
ESL Math Foundations (6th class)	Current classes are CLOSED.	20,000	14,000
1 Bilingual Instructional Aide	To re-open the ELL Tutoring Center	30,000	20,000
1 Bilingual Social Worker (for NHS and BMHS)	A significant number of new high school ELLs have experienced trauma and need the specialized support of a Spanish-speaking Social Worker. This position is currently combined with a special ed. position which does not leave enough time to adequately serve these SLIFE ELLs.	115,000	92,000
Brien McMahon High School			
1 ELL/ELL Math Teacher	To open new ESL and ESL Math sections for newcomer SLIFE students. Current classes are at capacity or near capacity.	115,000	1 ELL long term sub: 57,000; 2 teachers – 6th class: 21,000
Bilingual US History (6th class)	Current classes are at capacity or near capacity.	20,000	13,000
ESL US History (6th class)	Current classes are at capacity or near capacity.	20,000	15,000
ESL Science Foundations (6th class)	Current classes are at capacity or near capacity.	20,000	14,000
Spanish for Native Speakers I (6th class)	Current class is at near capacity.	20,000	15,000
Spanish for Native Speakers II (6th class)	Current classes is CLOSED.	20,000	15,000
1 Bilingual Instructional Aide	To re-open ELL Tutoring Center	30,000	20,000
	SUBTOTAL FOR HIGH SCHOOLS	**660,000**	**429,000**

MIDDLE SCHOOLS

Need	Rationale	Cost	Actual Cost for Remainder of School Year
2 ESL Teachers	To support newcomer SLIFE in the math and science classrooms across grade levels at the middle schools.	230,000	Long term subs 114,000
	SUBTOTAL FOR MIDDLE SCHOOLS	**230,000**	**114,000**

ELEMENTARY SCHOOLS

Need	Rationale	Cost	Actual Cost for remainder of school year
2 ELL Teachers	To support the increase in ELL population, especially at Cranbury, Kendall, Marvin, Tracey, Naramake.	230,000	Long term subs 114,000
5 Bilingual Instructional Aides	To increase the capability of elementary schools to handle translation of written communication and interpreting at parent meetings and PPTs (for ELL and other Hispanic families).	150,000	100,000
1 Bilingual Social Worker (for Elem. and Middle School)	A significant number of new ELLs across the district have experienced trauma and need the specialized support of a Spanish-speaking Social Worker.	115,000	92,000
	SUBTOTAL FOR ELEMENTARY SCHOOLS	**495,000**	**306,000**

DISTRICT (CENTRAL OFFICE)

Need	Rationale	Cost	Actual Cost for Remainder of School Year
ELL Instructional Specialist: increase from 11 months to 12 months	Responsibilities have increased manifold as the ELL population has grown 47% over the past 5 years.	15,000	12,000
1 ELL Supervisor (10 month)	To assist with teacher evaluation; professional development district-wide; etc.	160,000	130,000
1 SIOP Coach	To support all schools with SIOP implementation.	115,000	92,000
Data/Testing Facilitator at the ELL Welcome Center: increase from half time to full time.	Responsibilities have increased manifold as the ELL population has grown 47% over the past 5 years.	50,000	40,000
Instructional Supplies	To provide textbooks and supplies for the influx of ELLs K-12	50,000	50,000
	SUBTOTAL FOR DISTRICT	**390,000**	**324,000**

TOTAL FOR FULL PROPOSAL K-12	**$1,775,000**	**$1,173,000**

PROPOSAL TO ADDRESS THE RECENT INFLUX OF ELLS IN THE NORWALK PUBLIC SCHOOLS SY 2019-2020: IMMEDIATE PRIORITIES

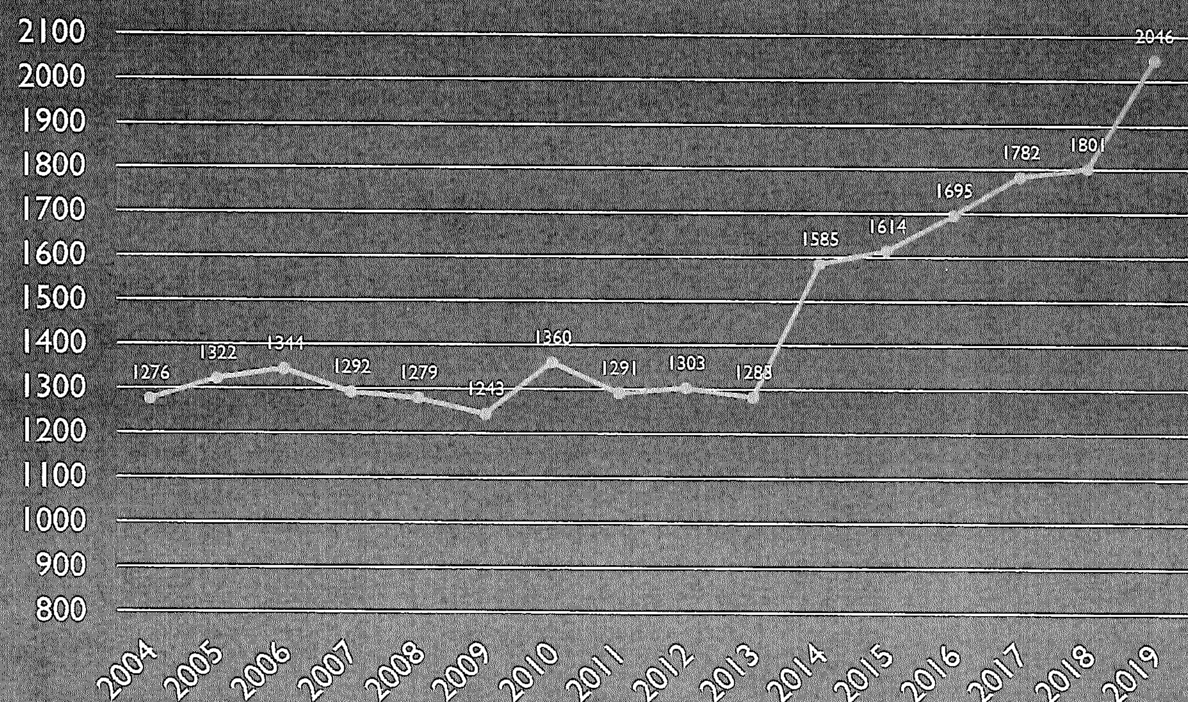
Prepared by Helene Becker, ELL Instructional Specialist
and Dr. Brenda Myers, Chief Academic Officer

October 2019

NUMBERS OF ELLS: K-12
AS OF 10/8/19
COMPARED TO 10/8/18

SCHOOL	10/08/2018	10/08/2019	% increase in one year
BMHS	221	273	24%
BRO	116	115	
COL	38	31	
CRA	55	77	40%
FOX	46	53	
JEF	138	144	
KEN	171	175	
MAR	82	100	22%
NAR	47	62	32%
NAT	60	64	
NHS	190	265	39%
PON	123	124	
ROT	65	57	
ROW	68	62	
SIL	154	171	
TRA	110	120	
WOL	54	54	
WRO	94	114	21%
TOTAL	1832	2061	

NORWALK PUBLIC SCHOOLS ELL POPULATION
2004-2019
(DATA FROM OCT. 1 OF EACH SCHOOL YEAR)



HIGH SCHOOL CONSIDERATIONS AND PRIORITIES

TYPICAL SCHEDULE FOR **SLIFE*** ELLS AT THE HIGH SCHOOLS

Since 10/1/18:

82% of new ELLs (60/73) at BMHS are SLIFE

78% of new ELLs (73/94) at NHS are SLIFE

*STUDENTS WITH LIMITED AND/OR INTERRUPTED FORMAL EDUCATION

- ESL Foundations (double block)
- ESL Math Foundations (double block)
- ESL Science Foundations
- ESL or Bilingual US History
- Spanish for Native Speakers
- Instructional Support (for tutoring in the ESL Tutoring Room)
- Additional Courses (art, music, physical education)

AT NHS

- ESL Foundations (double block): extra section opened 8/19
- ESL Math Foundations (double block): extra section opened 9/19
- ESL Science Foundations: extra section opened 9/19 (Title III)
- ESL or Bilingual US History: extra section opened 9/19
- Spanish for Native Speakers
- Instructional Support (for tutoring in the ESL Tutoring Room):
- Additional Courses (art, music, physical education)

AT BMHS

- ESL Foundations (double block)
- ESL Math Foundations (double block): extra single block section opened 9/19 (Title III)
- ESL Science Foundations: extra section opened 9/19 (Title III)
- ESL or Bilingual US History
- Spanish for Native Speakers
- Instructional Support (for tutoring in the ESL Tutoring Room):
- Additional Courses (art, music, physical education)

AS OF OCTOBER 8, 2019…

- ALL OF THE CLASSES APPROPRIATE FOR SLIFE ELLS AT BOTH HIGH SCHOOLS ARE NEARLY CLOSED, CLOSED, OR OVER CAPACITY
- ESL Foundations
- ESL Math Foundations
- ESL Science Foundations
- ESL or Bilingual US History
- Spanish for Native Speakers

- ESL TUTORING ROOMS AT NHS AND BMHS ARE CLOSED (BILINGUAL AIDES ARE ASSISTING IN CONTENT CLASSES)

- ADDITIONAL COURSES APPROPRIATE FOR SLIFE ELLS ARE CLOSED (art, music, physical education)

MIDDLE SCHOOLS

-Our Middle Schools do not have ESL sheltered classes. Beginner ELLs are in mainstream math and science classes: ESL teachers are needed to provide support.

-An increasing number of children have experienced trauma: Bilingual Social Worker needed.

- At **Nathan Hale**, several math and science classes have a majority of ELL beginners (many of them SLIFE).
- **West Rocks** has experienced a surge in ELL numbers and at the same time, a need to support dual language classes.

ELEMENTARY SCHOOLS

-The influx is almost all beginners and many are SLIFE.

-Increasing number of children have experienced trauma: Bilingual Social Worker needed.

-Need for Bilingual Instructional Aides to support students in the classroom, interpret for parents, translate home/school communication.

- Elementary Schools that need more ELL staff (based on 50 students per ELL teacher)

School	No. of ELLs	Current FTE	FTEs Needed
Cranbury	75	1.0	0.5
Fox Run	52	0.6	0.4
Kendall	168	2.5	1.0
Marvin	96	1.5	0.5
Naramake	60	1.0	0.25
Tracey	120	2.0	0.25
		TOTAL FTE NEEDED	2.9

DISTRICT PRIORITIES

Evaluation Obligations

Number of evaluation meetings for 37 ELL teachers = 111

-Goal Setting Meetings

-Mid-Year Check In Meetings

-End-of-Year Meetings

Number of observations and observation meetings = 154

-Pre-observation meetings

-Observations of lessons

-Post-observation meetings

Totals combined = **265** meetings/observations

In 18 different buildings!

Since 2013, the ELL population has increased by 59% with no increase in ELL district personnel.

ELL Supervisor needed to assist with:

- ELL teacher evaluations
- Professional development for all teachers in the district on ELL best practices and strategies

INSTRUCTIONAL SUPPLIES

Influx of ELLs means more textbooks and supplies

- Title III funds budgeted for textbooks and supplies for 2019-2020 =

  $30,000

- Title III funds already spent on textbooks and supplies =
- $44,000

with more requests coming in daily!

From Alexis Pollina, ESL Teacher at Nathan Hale:

8/29/19

"During periods 1 and 2 there is a….math class with 10 of our newcomers and only 6 native speakers in the class."

From Phebe Fallon, School Counselor, Nathan Hale

10/2/19

"I'm wondering if you had any success finding a bilingual social worker that can come to NHMS once a week to meet with the student we discussed who is struggling emotionally every day. I told her I was reaching out to you and she is very anxious to have someone to talk to her in Spanish."

From Melissa O'Donnell, ELL Dept. Chair, BMHS

9/25/19

"I have been racking my brain with ways to solve our class problem. Is there any way we could hire someone part time to at least teach ESL Foundations?

From Jane Wilkins, Principal, Naramake Elementary:

9/23/19

"As we are all aware, a vast number of the new arrivals that are now enrolling are immigrants who have been held/released from detention centers or have experienced other trauma on their journey to America. They are understandably having a difficult time transitioning and are not always available to learn."

From Connie Jessup, Science Teacher at Nathan Hale:

9/5/19

"On B days my science class is composed of 14 beginner ELLs and 9 native English speakers. I will need more than just 'strategies' to determine how I will be able to ensure all students are able to access the NGSS curriculum."

From Carola Osses, ELL Dept. Chair, NHS:

9/27/19

"I'm wondering how we are going to proceed…I have seven students without science, two without history, and eight with more than one study hall."

10/7/19

"Any updates on the new hire? Four new kids today and no math, history, or English."

From James Martinez, Principal, Fox Run Elementary

10/3/19

"Is there a maximum number of ELL students that would warrant an additional aide?

Summary of Proposal

CATEGORY	PROPOSAL FOR FULL YEAR	PROPOSAL FOR REMAINDER OF SCHOOL YEAR (based on 150 days)
High Schools	$ 660,000	$ 429,000
Elementary and Middle Schools	$ 725,000	$ 420,000
District	$ 390,000	$ 324,000
TOTALS	**$1,775,000**	**$1,173,000**

CITY OF NORWALK
Henry M. Dachowitz
Chief Financial Officer
hdachowitz@norwalkct.org

Mobile: 516-728-4991
Office: 203-854-7870

125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

NORWALK
The Sound of Connecticut

MEMORANDUM

DATE: November 12, 2019

TO: Harry Rilling, Mayor
The Members of the Board of Estimate & Taxation

FROM: Henry Dachowitz, Chief Financial Officer HD

RE: 98 South Main Street Special Appropriation

The Mayor is requesting a special appropriation in the amount of $1,000,000. This appropriation will provide matching funds to the YMCA for the build-out of the City property located at 98 South Main Street.

The City's matching funds will total $1,200,000. The remaining $200,000 of the City's commitment will be provided by the 98 South Main Special Appropriation which was approved by The Board of Estimate and Taxation on August 6th 2018 in the amount of $500,000. That appropriation allocated $300,000 to the purchase of the 98 South Main building and an additional $200,000 for capital improvements.

This special appropriation will be funded by a $1,000,000 transfer from Fund Balance.

ACTION REQUESTED:

1. RESOLVED, that a sum not to exceed $1,000,000, be and the same is hereby transferred from Fund Balance to Operating account 01-7029-5A0620 to provide matching funds for the YMCA build-out of the City owned property located at 98 South Main Street.

CITY OF NORWALK
Office of the Mayor
P: 203-854-7701 / F: 203-854-7939
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

MEMORANDUM

DATE: November 12, 2019

TO: The Members of the Board of Estimate & Taxation

FROM: Harry Rilling, Mayor Harry W. Rilling

RE: 98 South Main Steet Special Appropriation

I recommend the approval a Special Appropriation in the amount of $1,000,000. This appropriation will provide matching funds for the YMCA build-out at the City property located at 98 South Main Street.

This funding, along with the remaining $200,000 from the Board of Estimate and Taxation's August 6th 2018 approved appropriation in the amount of $500,000 will add a total of $1,200,000 to the YMCA's corresponding commitment of $1,200,000. These funds will provide needed recreation facilities to the City of Norwalk.

The Finance Department has provided additional information regarding the funding of this appropriation.

ACTION REQUESTED:

1. RESOLVED, that a sum not to exceed $1,000,000, be and the same is hereby transferred from Fund Balance to Operating account 01-7029-5A0620 to provide matching funds for the YMCA build-out of the City owned property located at 98 South Main Street.

NORWALK
The Sound of Connecticut

CITY OF NORWALK
Harry W. Rilling
Mayor
hrilling@norwalkct.org
norwalkct.org
P: 203-854-7701 / F: 203-854-7939
Norwalk City Hall
125 East Avenue, PO Box 5125
Norwalk, CT 06856-5125

TO: Board of Estimate and Taxation

FROM: Mayor Harry W. Rilling
Laoise King, Assistant to Mayor

DATE: June 6, 2018

RE: **Purchase of Remaining Interest in 98 South Main Street**

The City currently owns a one half interest in the subject property at 98 South Main Street (the "Property"), which it obtained from the bankruptcy trustee on behalf of NEON. As set forth in more detail below, the City now seeks to obtain the other one half-interest in the Property from the South Norwalk Community Center ("SNCC") for three hundred thousand dollars ($300,000). We are also proposing for the Board of Estimate and Taxation to approve an additional two hundred thousand dollars ($200,000) for future capital improvements for the Property. We propose that this request be paid from the funds that are already on deposit with the City from the GGP payment that was made to the City in exchange for the City's approval to modify the underlying Land Disposition Agreement to remove the requirement to construct a hotel along with the mall. At the time that the Common Council approved the GGP payment, it was discussed by the Council that the City intended for as much of those funds as possible to be used towards projects that will directly benefit the South Norwalk Community. Certainly, the funds from this request will be used to purchase and improve a building in the heart of South

Norwalk that will be a place where the City intends for there to be additional programming and services which will benefit the South Norwalk community.

On May 15, 2018, the Planning Commission voted unanimously to issue a positive report for the proposal its authority to review such a proposal pursuant to Connecticut General Statute. § 8-24. This proposal was also considered and received a positive review from the Common Council Land Use Committee. This proposal is scheduled to be considered by the Common Council Finance Committee on June 14, 2018.

HISTORY OF THE PROPERTY

In order to evaluate the issues in this case it is important to understand the complicated history of the Property. From 1981 through 1987, the City obtained grants of approximately $1,000,000 and constructed the building at the Property. On August 26, 1987, the City quitclaimed the Property to both NEON and the SNCC as tenants in common. The deed provided that the City conveyed the Property to these organizations to "insure that these organizations have a facility to carry out social services which they were organized." A condition of the deed (provided for a "reverter clause" which provided that title to the Property shall revert back to the City if NEON and SNCC or their grantees/successors ceased to use the Property solely to provide social service programs to the residents of Norwalk. The reverter clause states in relevant part:

> "The premises are hereby conveyed to the grantees by the City to insure that these organizations have a facility to carry out the Social Services for which they were organized, it being a condition of this deed that should the said grantees or their successors ever cease to use the premises solely for said Social Service purposes for the benefit of the citizens of Norwalk, that title in said premises shall then revert to the City of Norwalk."

Around April 2014, NEON ceased providing social services, and became decertified and no longer used the Property. Around June 2015, NEON filed a Chapter 7 petition in Bankruptcy Court.

NEON claimed its interest (as a joint tenant) in the Property in the bankruptcy proceeding and claimed it had the right to sell its interest in the Property to another nonprofit organization. The City filed an action in the Superior Court alleging that NEON's interest in the Property reverted back to the City per the reverter clause in the deed since NEON was no longer providing social services to the citizens of Norwalk. The legal claims of NEON and the City were never adjudicated by the court. Instead the City and bankruptcy trustee reached a settlement of that case whereby the City was able to obtain a one half fee title interest to the Property thereby taking over NEON's ownership interest in the Property.

VALUATION ISSUES

The bankruptcy trustee submitted a valuation letter from a real estate broker which claimed that the value of the Property was $2,100,000. Therefore, the bankruptcy trustee initially claimed that NEON's interest in the property was worth $1,050,000. The Norwalk Tax Assessor valued the Property for $2,357,220 on the most recent grand list (field card is attached hereto as **Exhibit 1**). Back on June 16, 2015, the City had an appraisal done by a certified commercial appraiser, Vimini Associates, which valued the Property for $665,000.00 (attached hereto as **Exhibit 2**). Please note that this appraisal is almost three (3) years old and we believe that the value of similar commercial buildings in Norwalk during the past three years has significantly increased.

PROPOSED PURCHASE AND SALE OF SNCC'S ONE HALF INTEREST

Over the past few years City officials have been involved in negotiations with SNCC for the City to try to purchase SNCC's interest in the Property. After years of refusing to consider selling its interest in the Property to the City, SNCC finally agreed a few months ago to do so. During negotiations, the City offered to purchase SNCC's interest for three hundred thousand dollars ($300,000). Attached hereto as **Exhibit 3** is the proposed purchase and sale agreement, along with proof of SNCC's acceptance. As part of the deal, SNCC will obtain will be able to maintain an office of approximately seven hundred (700 sq ft) at the Property for a five (5) year lease term at the rental rate charged by the City to other non-profit organizations that rent space at a City property, along with an option for an additional five (5) year term at the same rate. Furthermore as part of the deal, SNCC has agreed to change the structure of its organization with the goal of restructuring the organization in a manner that will make it more welcoming to the entire Norwalk community and more effective at providing necessary community activities and social services to the Norwalk community. Attached hereto as **Exhibit 4** is the executed SNCC bylaws showing these changes.

IN CONCLUSION

We have all concluded since the demise of NEON that this Property cannot be effectively operated to benefit to community while being jointly owned by two separate organizations. Furthermore, the Property has not been properly maintained for many years. Therefore, there is a significant amount of deferred maintenance and future capital improvements which must be immediately addressed. So in addition to three hundred thousand dollars ($300,000) for the acquisition of a one half inters in the Property, the City is also proposing to Board of Estimate and Taxation to approve an additional two hundred thousand dollars ($200,000) for future capital improvements for the Property. Once the City confirms that it is going to take over ownership of the Property, the City could develop a plan for both the short term and long term use of the Property.

For the foregoing reasons it is respectfully requested that the Finance Committee move this proposal forward to the Common Council for approval. Thank you for your time and consideration of this matter.

and held in the Contingency account for increases in Regular wages. Also, two vacancies went unfilled throughout the year totaling $119,700.

** **MAYOR RILLING MOVED TO APPROVE THE FY 2017-18 RESERVE SUMMARY AND TRANSFER REQUEST.**
** **THE MOTION PASSED UNANIMOUSLY.**

4. OTHER BUSINESS (SECTION C)

1. RESOLUTION, Approve a special capital appropriations totaling $5.0 million to increase the available funds for the Facilities Master Plan for Norwalk High School. Project #09185010-C0610, and authorizing the issuance of $5.0 million of General Obligation Bonds of the City of Norwalk to meet said appropriation.

2. RESOLUTION: Approve the reduction of $5.0 million of appropriations for Jefferson School, project #09195010-5777-C0618, from $23.902 million to $18.902 million.

** **MAYOR RILLING MOVED TO APPROVE A SPECIAL CAPITAL APPROPRIATIONS TOTALING $5.0 MILLION TO INCREASE THE AVAILABLE FUNDS FOR THE FACILITIES MASTER PLAN FOR NORWALK HIGH SCHOOL. PROJECT #09185010-C0610, AND AUTHORIZING THE ISSUANCE OF $5.0 MILLION OF GENERAL OBLIGATION BONDS OF THE CITY OF NORWALK TO MEET SAID APPROPRIATION.**

** **MAYOR RILLING MOVED TO AMEND THE RESOLUTION TO READ AS: "APPROVE A SPECIAL CAPITAL APPROPRIATIONS TOTALING $5.0 MILLION TO INCREASE THE AVAILABLE FUNDS FOR THE FACILITIES MASTER PLAN FOR NORWALK HIGH SCHOOL. PROJECT #09185010-C0610"**
** **THE MOTION PASSED UNANIMOUSLY.**

** **MAYOR RILLING MOVED TO APPROVE A SPECIAL CAPITAL APPROPRIATIONS TOTALING $5.0 MILLION TO INCREASE THE AVAILABLE FUNDS FOR THE FACILITIES MASTER PLAN FOR NORWALK HIGH SCHOOL. PROJECT #09185010-C0610 AND APPROVE THE REDUCTION OF $5.0 MILLION OF APPROPRIATIONS FOR THE JEFFERSON SCHOOL, PROJECT 09195010-5777-CO618, FROM $23.902 MILLION TO $18.902 MILLION.**

Mr. Tom Hamilton came forward in support of the item. He stated that the Norwalk High School project is being undertaken in phases over the next several years, based on whether the work will be eligible for State reimbursement, the type of State grant application that must be filed, and based on the timing of when the work will be ready to be placed out to bid. It has now been determined that the original allocation of $6.5 million for this project will not be sufficient to complete all of the work that is necessary at this building. The Board of Education is requesting a special capital appropriation in the amount of $5.0 million in order to undertake the additional necessary work.

Mr. Hamilton stated that the items that will be funded with the additional $5.0 million include a complete cafeteria redesign. A Learning Commons and Maker Space will be constructed in the existing Library. The Auditorium will be upgraded. ADA improvements and renovation will be done for the building's courtyards. Safety and landscaping improvements will be made to the school entrance, stairwells and hallways. Improvements will be made to the athletic facility. There will also be various programmatic renovations and improvements.

Mr. Hamilton stated that it appears unlikely that the Jefferson School Project can be completed on the original schedule and will need to be deferred until the Ponus project is completed. He stated that we are requesting that the City temporarily reduce the appropriation for the Jefferson School project by the same amount to be bonded at current levels. He stated that we appreciate the Mayor's agreement to recommend restoration of full funding for the Jefferson renovation project in a future capital budget, when the Jefferson project can proceed based on the revised project phasing schedule.

** **THE MOTION DID NOT PASS WITH THREE VOTES IN FAVOR AND THREE IN OPPOSITION (MR. FRAYER, MR. JELLERETTE, AND MR. KASSIMIS.**

3. RESOLUTION: Approve a special capital appropriation in the amount of $500,000 of which $300,000 will cover the City's purchase of the remaining one half interest of the building located at 98 South Main Street, and $200,000 will cover estimated future capital improvements and repairs to the property.

Mr. Camacho recused himself from the item.

** **MR. KASSIMIS MOVED TO APPROVE A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $500,000 OF WHICH $300,000 WILL COVER THE CITY'S PURCHASE OF THE REMAINING ONE HALF INTEREST OF THE BUILDING LOCATED AT 98 SOUTH MAIN STREET, AND $200,000 WILL COVER ESTIMATED FUTURE CAPITAL IMPROVEMENTS AND REPAIRS TO THE PROPERTY.**

Mayor Rilling stated that we would like to acquire the building and bring it up to code. The elevator, roof, security system, and other items need fixing.

Mayor Rilling stated that the City currently owns a one-half interest in the property at 98 South Main Street. He stated that the property was obtained from the bankruptcy trustee on behalf of NEON. Mayor Rilling stated that the City now seeks to obtain the other one-half interest in the property from the South Norwalk Community Center. He stated that the existing South Norwalk Community Center would not be receiving the $300,000. An entirely new agency will be created. The board of directors will be made of 11 individuals.

Mayor Rilling stated that the new agency will be providing social services at a higher level than what SNCC is currently providing. He stated that we hope to bring in additional tenants that provide social services. RFPs will be issued to attract the new tenants. He stated that at some point, a social service organization could purchase the building from the City.

Mr. Alan Lo stated that we have a Certificate of Occupancy for the building, but there are significant improvements that need to be made to the building. Security, energy management system, interim mechanical repair, lighting, and other improvements will need to be made.

** THE MOTION PASSED WITH FOUR VOTES IN FAVOR AND ONE VOTE IN OPPOSITION (MR. JELLERETTE).

Mayor Rilling exited the meeting at 8:00 p. m.

4. Approval of FY 2017-18 Reserve for Encumbrances

Mr. Barron stated that each year, the Board of Education can request that 1% of the prior year appropriation to be carried forward for use in the next year. He stated that the 1% is $1,840,843. He stated that the BOE would like to encumber $717,257.

Mr. Barron stated that the Total City Reserve is $1,239,272. $343,907 of the total City Reserve is for the Headstart Program. We have a new Headstart provider. The $343,907 needs to be carried into this year in order to make the first quarterly payment of $120,000.

** MR. KASSIMIS MOVED TO APPROVE THE CITY SIDE OF THE APPROVAL OF FY 2017-18 RESERVE FOR ENCUMBRANCES IN THE AMOUNT OF $1,239,272.53.

** THE MOTION PASSED UNANIMOUSLY.

5. ADDITIONAL INFORMATION (SECTION D)

Special Appropriation
Status of Contingency

Financial reports
- **Year-to-date Capital Budget Report – FY 2017-18**
- **Year-to-date Capital Budget Report – FY 2018-19**
- **Year-to-date Operating Expenditure Report – FY 2017-18**
- **Year –to-date Operating Expenditure Report – FY 2018-19**
- **Year-to-date Operating Revenue Report – FY 2017-18**
- **Year-to-date Operating Revenue Report – FY 2018-19**
- **Year-to-date BOE Operating Expenditure Report – FY 2017-18**
- **Year-to-date BOE Operating Expenditure Report – FY 2018-19**

Salary accounts
- **Police – FY 2017-18**
- **Police – FY 2018-19**
- **Fire – FY 2017-18**
- **Fire – FY 2018-19**
- **Public Works – FY 2017-18**
- **Public Works – FY 2018-19**

Mr. Barron stated that the Oak Hills Park Authority is in the process of closing out the year and do not yet have the final numbers.

regulators are required. He stated that the new SCBA masks and regulators for each member are required with the new air packs.

** **MAYOR RILLING MOVED TO APPROVE THE SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $133,915 FROM THE CAPITAL FUND BALANCE TO INCREASE THE AVAILABLE FUNDS FOR THE PURCHASE OF SCBA AIR PACKS FOR THE FIRE DEPARTMENT.**

** **THE MOTION PASSED UNANIMOUSLY.**

1. RESOLUTION, Approve a special capital appropriation in the amount of $500,000 of which $300,000 will cover the City's purchase of the remaining one half interest of the building located at 98 South Main Street, and $200,000 will cover estimated future capital improvements and repairs to the property.

Mr. Camacho stated that he would recuse himself from this item.

Mayor Rilling stated that the City currently owns a one half interest in the property at 98 South Main Street. The property was obtained from the bankruptcy trustee on behalf of NEON. He stated that the City now seeks to obtain the other one half-interest in the property from the South Norwalk Community Center for $300,000. Mayor Rilling stated that the building will need $200,000 in capital improvements in order to bring the building up to code.

Mayor Rilling stated that in August of 1987, the City quitclaimed the property to both NEON and SNCC as tenants in common. The deed provided that the City conveyed the Property to these organizations to insure that these organizations have a facility to carry our social services which they were organized. Mayor Rilling stated that as a condition of the deed provided for a reverter clause which provided that the title to the property shall revert back to the City of NEON or SNCC ceased to use the property solely to provide social service programs to the residents of Norwalk.

Mayor Rilling stated that in 2014, NEON ceased providing social services and no longer used the property. In 2015, NEON filed for bankruptcy. Mayor Rilling stated that the City and bankruptcy trustee reached a settlement whereby the City was able to obtain a one half ownership of the property.

Mayor Rilling stated that City officials have been involved in negotiations with SNCC for the City to try purchasing SNCC's interest in the property. After years of refusing to sell its interest, SNCC agreed a few months ago to sell. He stated that during negotiations, the City agreed to purchase SNCC's interest for $300,000. As part of the deal, SNCC will be able to maintain an office of approximately 700 square feet for a five year lease term.

Mayor Rilling stated that as part of the deal, SNCC has agreed to change the structure of its organization with the goal of restructuring the organization in a manner that will make it more welcoming to the entire Norwalk Community. It will become more effective at providing necessary community activities, and social services to the community.

Mayor Rilling stated that an RPF will be issued seeking tenants to fill the building with organizations that service the community.

** **MAYOR RILLING MOVED TO , APPROVE A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $500,000 OF WHICH $300,000 WILL COVER THE CITY'S PURCHASE OF THE REMAINING ONE HALF INTEREST OF THE BUILDING LOCATED AT 98 SOUTH MAIN STREET, AND $200,000 WILL COVER ESTIMATED FUTURE CAPITAL IMPROVEMENTS AND REPAIRS TO THE PROPERTY.**

** **THE MOTION FAILED WITH THREE VOTES IN FAVOR AND THREE VOTES IN OPPOSITION (MR. FRAYER, MR. JELLERETTE, AND MR. FEIGENBAUM).**

Mayor exited the meeting at 8:06 p. m.

5. ADDITIONAL INFORMATION (SECTION D)

Special Appropriation
Status of Contingency
Financial reports
Oak Hills Financial Status – May 2018
Year-to-date Capital Budget Report – FY 2017-18
Year-to-date Operating Revenues Report – FY 2017-18
Year-to-date Operating Expenditure Report – FY 2017-18
Year-to-date BOE Operating Expenditure Report – FY 2017-18
Tax Collector's Narrative - May 2018
Tax Collector's Report - June 2018

Salary accounts
Police
Fire
Public Works

Mr. Barron stated that Oak Hills YTD July 2017 –May 2018, revenues are about $51,000 better than the same period of the previous year. Total Expenses are $62,000 higher than the same period of the previous year. Net Operating Income is $11,317 worse than the same period of the previous year.

ADJOURNMENT

CITY OF NORWALK
Henry M. Dachowitz
Chief Financial Officer
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Mobile: 516-728-4991
Office: 203-854-7870

125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

NORWALK
The Sound of Connecticut

MEMORANDUM

DATE: September 5, 2019

TO: Harry Rilling, Mayor
Members of the Common Council
Members of the Finance & Claims Committee

FROM: Henry Dachowitz, Chief Financial Officer HD

RE: City of Norwalk Technology Assessment

In May, 2019 the City, in conjunction with the Board of Education, selected Accounting, Tax and Technology advisory firm, blumshapiro to perform an assessment of the City and Board of Education's cybersecurity resilience. Blumshapiro is the largest advisory firm based in New England with over 60 years of experience. The firm has developed a specialization in the municipal, government and non-profit sectors.

In addition to those services, the City would like to employ blumshapiro to conduct a general technology assessment for the City. The immediate needs of the City and blumshapiro's specific qualifications in the public sector qualifies them as a single source vendor. Additionally, the firm's recent cybersecurity review of the City gives them the internal knowledge to complete this project in the most financially and tactically efficient manner.

Blumshapiro has proposed a project that will include departmental interviews, an assessment report and an action plan to implement necessary upgrades. Based on the scope and assumptions in the attached proposal, blumshapiro will provide these services for a fixed price of $39,000.

The project will be funded through available budgeted funds in account 01-1310-5258, Other Professional Services.

ACTION REQUESTED:

1. Authorize the Mayor, Harry W. Rilling, to execute an agreement with blumshapiro to provide a one-time technology assessment at a cost of $39,000.

NORWALK
The Sound of Connecticut

blumshapiro
accounting · tax · advisory

TECHNOLOGY ASSESSMENT SERVICES

May 31, 2019

step forward →

blumshapiro
accounting • tax • advisory

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Tel 860.561.4000

blumshapiro.com

May 31, 2019

Mr. Henry M. Dachowitz
Chief Finance Officer
City of Norwalk
125 East Avenue
Norwalk, Connecticut 06033

Dear Henry:

It was a pleasure speaking with you and Karen about your technology concerns at the City of Norwalk. As such, blumshapiro is pleased to submit this proposal to perform a Technology Assessment for the City of Norwalk, (hereinafter referred to as Norwalk). We believe blumshapiro's independent perspective and expansive experience with technology and municipal/not-for-profit operations can benefit Norwalk in assessing, aligning and providing achievable IT recommendations to successfully bring the organization into the future.

We fully recognize the critical nature of this task, as it will provide Norwalk with a future information technology direction. We believe that our experience and approach will provide the City of Norwalk with a successful project and partnership that will exceed your needs and expectations.

Our proposal is organized into the following sections:

I. Firm Background and Experience
II. Project Approach & Methodology
III. Project Fees

We appreciate the opportunity to perform this work and look forward to a successful business partnership with you. We welcome the opportunity to discuss further, at your convenience, any of the matters covered in this proposal. Should you require any additional information or clarification, please call me at (860) 561-6815.

Very truly yours,

Jeffrey Ziplow

Jeffrey Ziplow
Partner

I. Firm Background and Experience

A. Brief Firm Background

blumshapiro is the largest regional accounting, tax and advisory firm based in New England with offices in West Hartford and Shelton, CT, Boston, Newton and Quincy, MA, and Cranston, RI,. With over 60 years of experience, we have grown to over 500 accounting, advisory and administrative professionals, making us a member of the top 75 public accounting firms in the U.S.

Our size has allowed us to develop specialized industry knowledge and dedicated staff in our primary service areas— municipalities, governmental entities, non-profit organizations and privately held businesses. We continue to adhere to the same belief embraced by our firm's founders more than six decades ago—to offer customized services to meet our clients' individual needs. This belief translates into a commitment to provide every client with the personalized attention of a partner, specialized knowledge of the client's industry, and resources tailored to client needs.

We serve as your independent business advisor, helping you solve challenges and maximize opportunities. Drawing upon our breadth and depth of experience in our primary service areas, we strategically tailor and consistently deliver sound advisory services and tested solutions. Our highly valued team members bring their diverse backgrounds and strengths to the table resulting in Norwalk receiving a true blend of national firm experience and local firm delivery. Our team shares a common passion: a personal commitment to each client's success as well as to the communities in which we live and work.

B. Advisory Services Group

Our advisory services group is dedicated to serving private and public organizations and committed to meeting Norwalk's specialized needs. blumshapiro provides organizations with a proven, capable strategic partner that can provide a pragmatic approach to better operations with first-hand knowledge. Our background, knowledge and experience give blumshapiro unique insight into practical and implementable solutions for Norwalk's IT Assessment. blumshapiro has the ability to be prudent in its approach to advancing ideas and best practices for assessing the organization's technology and developing a plan and roadmap for the future.

blumshapiro has had extensive experience working with many municipal organizations to evaluate their IT infrastructure, software applications, organizational structure, operations and overall technologies in order to streamline and enhance overall business operations and develop meaningful recommendations.

Our proposed approach is based on our experience and current methodology, which has been customized to meet your specific goals and objectives. As part of our efforts, understanding the current environment within Norwalk along with the core strategic goals and services and resources is imperative.

I. Firm Background and Experience

C. Municipal Knowledge and Experience

blumshapiro brings to this project a number of similar engagements and talented leaders that will complete this project on time and within budget. Our personnel have spent significant time working with municipalities in a wide range of activities, many of which include the review, evaluation, and development of technology findings and recommendations.

D. Project Specialties/Areas of Expertise

blumshapiro's management advisory and technology advisory consulting teams have a broad range of skills, specialties, and areas of expertise. Our top technology-related advisory specialties include, but are not limited to:

- Technology Assessments
- Strategic Technology Plans and Technology Selection
- Security/Vulnerability/Cybersecurity Reviews and Evaluations
- Organizational Assessments
- Operational and Workflow Reviews
- Internal Control Assessments and Reviews
- Shared Services
- Project Management
- Computer Forensics

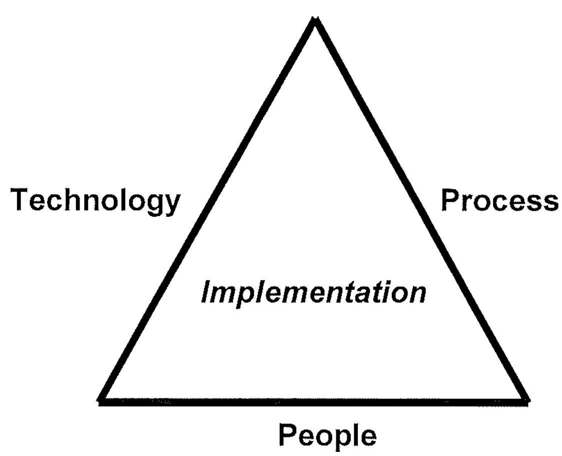
II. Project Approach & Methodology

blumshapiro helps organizations take an accurate picture of where they are today and how they can improve to reach their goals for tomorrow. We are knowledgeable of, and responsive to, the needs and requirements of Norwalk. Our goal is to perform a comprehensive IT assessment, deliver findings, and give achievable/implementable recommendations. As part of this effort, blumshapiro needs to perform a review of the existing operations and associated software, an evaluation of current IT positions, an assessment of security protocols, a review of IT roles/responsibilities and an evaluation of business practices, policies and protocols.

OUR PHILOSOPHY

To achieve our objective, blumshapiro has developed and refined a structured approach to meet Norwalk's needs. This methodology is designed to successfully complete the project on time and within the designated budget. These guidelines also help avoid the pitfalls many organizations fall into when performing a study of this magnitude and importance.

Our experience has shown that municipalities rely on three critical elements for their success:



Technology -- Harnessing the power of today's technology is a major component of improving performance and achieving efficiencies. Our goal is to review the technologies currently in place within Norwalk as they relate to the scope of services, and rethink how to improve the technologies used in order to increase efficiencies and enhance the overall quality of services.

Process -- The way integrated departments function is key to meeting operational and management goals. As part of this project, we will take a cross-functional perspective of how technologies have been implemented and utilized within Norwalk. We will also identify new technology alternatives and considerations that would have a positive impact within the Organization

People –It is important to ensure people have appropriate training and technology tools for their respective position. Our assessment helps to identify the technology needs and requirements of Norwalk and help to confirm the successful use of technology tools. We will also identify the types of training provided to employees on an on-going basis and confirm additional training needs.

II. Project Approach & Methodology

These elements are dependent on each other to complete tasks and meet operational goals. In performing our assessment, we will review how the integration of current business processes, staff resources and technologies affect the flow of information throughout the Organization. In doing so, we will be able to better identify the opportunities available for streamlining and enhancing internal services.

Recognizing that Norwalk is comprised of many departments with many diverse needs, a crucial factor to the success of this project will be the involvement of the staff and management of these departments. By understanding the systems and plans implemented by these departments, we can help identify the common technology opportunities that will benefit Norwalk's operations. Our goal is to assess the various needs of these groups into a comprehensive and unified technology direction.

Planning Meeting

Prior to the start of this engagement, blumshapiro proposes to have a planning meeting with the Norwalk Management Team to discuss the goals, objectives and scope for this project. The goal of this meeting will be to reconfirm project expectations and develop an overall project schedule. During this meeting, we would also like to confirm the key stakeholders that will be interviewed. This meeting will help to define the roles and responsibilities of all project team members, so we can complete this project within the appropriate timeframe and budget. As part of the planning meeting, blumshapiro will address the following:

» Scheduling for the overall project
» Confirming interview sessions
» Scheduling of the departmental interview sessions
» Developing a memorandum to personnel apprising them of the project goals and objectives

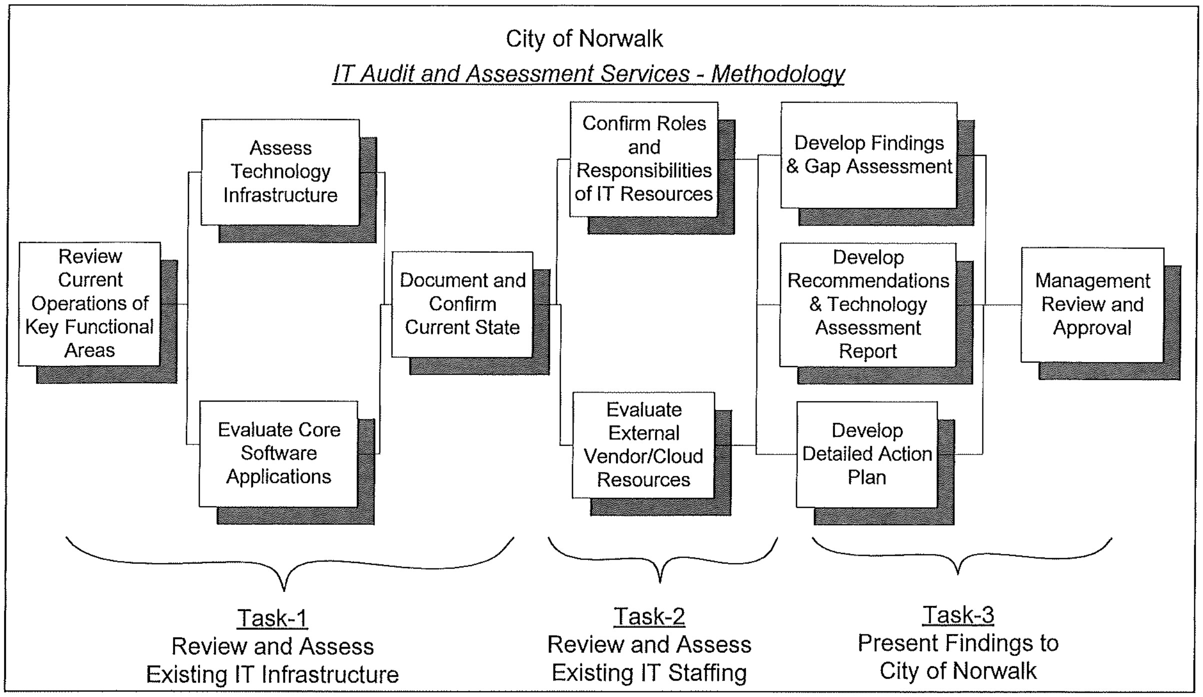
Project Status Meetings

blumshapiro also believes that communication is vital to the success of any project. To ensure an open flow of information and feedback, we strongly recommend regular project status meetings that allow both the project team and the Management Team to jointly have input into the project. During each meeting, we will provide updates to assure that the project is proceeding according to plan and to Norwalk's expectations. Status Meetings also provide a forum to discuss any issues or problems related to the project.

Project Approach

For this project, blumshapiro suggests an approach comprised of ten tasks. This approach will help ensure that all aspects of the engagement are met and result in a successful project. Outlined below is a diagram and brief overview of the tasks required to complete this project.

II. Project Approach & Methodology



A. <u>REVIEW CURRENT OPERATIONS OF KEY FUNCTIONAL AREAS</u>

We will obtain an in-depth understanding of how information is utilized and processed in key functional areas and business units. In addition, we will identify cross functional systems and processes to understand their impact to all affected departments. As part of this effort we will identify strengths, weaknesses, threats and technology-related opportunities to Norwalk. This review will include an assessment of current utilization of technologies and software challenges, emerging issues, and any security / compliance concerns. We plan to accomplish this task in the following ways:

» <u>Focus Group Sessions</u> – Focus group sessions are an efficient tool when working with a large and diverse user community. These sessions have proven to be an effective method for identifying user needs and requirements, obtaining operational information, and for involving department personnel in the review process. Members of each session can listen to one another's ideas and concerns in an informal setting. This stimulates new ideas, ensures a more open perspective and helps elicit constructive recommendations. We use focus groups sessions as needed to obtain valuable information.

» <u>Individual Interviews</u> - Interviews will be conducted with key stakeholders to gain specific information and perspectives on relevant issues. This will help us to gather information to assess and document Norwalk's "as-is" state of IT. We typically use individual interviews as a follow-up to our focus group sessions.

II. Project Approach & Methodology

- General Survey – If Norwalk desires, a survey(s) will be developed to solicit input from the Organization's user population as well as from standing committees (if required). Surveys are a useful tool when capturing information from a large and diverse user community.

- Documentation Reviews – Throughout the information collection process, we will review the policies, procedures and any other documents related to IT departments operations and/or implemented technologies. As part of this effort, we will review contracts and maintenance/support agreements with all relevant hardware and/or software vendors.

B. Assess Technology Infrastructure

A review of the current technology initiatives implemented by Norwalk will help identify the strengths and weaknesses of these systems and their effect on the overall operations. We will develop a comprehensive inventory and assessment of existing technologies, business systems, infrastructure core applications and systems, telecommunications, network and remote network access, network protocol and data security. This task includes a confirmation of the current status of the following:

- Server/Network Configuration and Infrastructure
- Mobile device deployment
- Security/Compliance configuration and protection
- Data and configuration backup
- Building technologies
- Access to technical support
- Level of technical support

Any hardware and/or software procurement process needs will be identified and documented in this project task.

C. Evaluate Core Software Applications

The project team will review the use of the various identified software applications in order to assess the effectiveness of these systems in the current environment. As part of this effort, blumshapiro will identify the strengths and weaknesses of each application and provide insight to improving utilization (if applicable).

D. Document and Confirm Current State

Having completed the aforementioned tasks, we would then proceed to document the current state of technologies within Norwalk and how these solutions meet (or do not meet) the needs of the organization as a whole. Our documentation will include a matrix of the software and technology solutions currently available, an assessment of their effectiveness, and recommendations for improving value and service delivery. Once we have created the documentation we will review it with key users and ultimately the Management Team.

II. Project Approach & Methodology

E. Confirm Roles and Responsibilities of IT Resources

As part of this task, we will identify the roles and responsibilities of IT personnel within Norwalk, looking for overlap of tasks and duties. As part of this effort, blumshapiro will look for inefficiencies and/or duplication of efforts. Our assessment will also consider the current management structure of the IT Department(s), staffing levels, capacity, required levels of staff proficiencies, and areas of expertise. As such, blumshapiro recognizes that IT resources are currently limited and there is no anticipation of eliminating any IT positions or merging operations.

F. Evaluate External Vendor/Cloud Resources

In this task, blum will assess the use of third-party, or outside vendors for supplemental knowledge, software support and/or manpower to increase efficiency in Norwalk's IT operations. For any Software as a Service (SaaS) vendors, we will confirm and review SOC-1 or SOC-2 audit reports (as applicable) to assess if their security protocols meet the needs of Norwalk. We will provide our assessment within the "Develop Findings & Gap Assessment" section of our project.

G. Develop Findings & Gap Assessment

Based on interviews and the current technology infrastructure, blumshapiro will identify technology gaps that may exist. Our past experience with similar clients enables us to objectively explore various issues and concerns that may impact the IT operations at Norwalk. These may include:

- Identifying technology and/or software application gaps and/or concerns that could impact current business operations
- Confirming security and/or vulnerabilities identified during the assessment
- Determining security and/or control issues that need to be considered as part of different compliance standards (e.g. PCI, HIPAA)
- Identifying necessary training programs
- Confirming standard IT related policies, procedures and protocols implemented to secure Norwalk's information assets.

As various technology gaps are assessed, the costs of the required hardware and software will be developed as part of the overall technology assessment. This will include:

- Hardware replacement schedules for computers, servers and other technology-related equipment
- Estimated purchasing costs for additional hardware, software and/or services
- Evaluating different computer support options for the current technology solutions.

H. Develop Recommendations and Technology Assessment Report

Having completed the user needs and technology alternatives analysis, we will then proceed to develop recommendations and a high-level Technology Assessment report. We will design the information and recommendations in this document to address the needs of Norwalk while building on and reinforcing the current technology foundation presently in place (as appropriate).

II. Project Approach & Methodology

I. DEVELOP DETAILED ACTION PLAN

In order to achieve the overall goals and objectives of Norwalk's technology assessment plan, blumshapiro will develop a detailed action plan that prioritizes the programs and projects that will bring Norwalk from the current state to the desired future state. This includes organizational structure recommendations, communications plans for change, and high-level process functions. Any suggested IT organizational structure changes will have associated staffing requirements and job descriptions noted as well as any changes to IT support personnel roles and responsibilities. In the action plan, blum will provide any hardware/software improvements, modifications, or configuration changes. Recommendations will be crafted to ensure that Norwalk will maintain stable IT operations.

Typically, an action plan will be organized into manageable phases with specific projects/initiatives grouped by functional program or area. The plan will delineate action items to be completed, appropriate timeframes, and "owners" of the action plan projects/tasks.

As part of the action plan, blumshapiro will include an annual projected cost report to reflect the priorities for ongoing services.

J. MANAGEMENT REVIEW AND APPROVAL

At the conclusion of the tasks above, we will present our findings and recommendations to Norwalk. Our meeting will include all of our analysis and supporting data of our recommendations. Once the Management Team has approved the plan, blumshapiro can provide other presentations as necessary.

PROPOSED PROJECT SCHEDULE

Our time estimate includes all of the steps described in this proposal. The initiation or completion of certain steps may be affected by several time-consuming activities, primarily:

» Scheduling individual interview sessions
» Scheduling the review of the draft report with the Management Team
» Holidays and/or vacations

Every effort will be made to minimize the impact of these activities on the schedule to ensure the project completion date is met. blumshapiro has built its reputation by delivering quality services on time and within budget. We will use our project management experience and structured methodology to focus our resources on the tasks outlined in the project work plan. We estimate that it will take approximately 8 to 10 weeks to complete the project.

III. Project Fees

blumshapiro is pleased to submit this price proposal to provide IT Assessment services to develop an IT Assessment report and action plan. To minimize project costs, blumshapiro will utilize hourly rates as provided in the State of Connecticut's Department of Administrative Services/Procurement Services, Government Contract Accounting and Auditing Services to State Agencies, Municipalities and Not For Profit Organizations (RFP – 16PSX0081). blumshapiro won this contract and will use the same reduced hourly rates for all related projects as identified below.

Labor Classification Title	Labor Rate Per Hour
Partner/Member	$295.00
Director	$280.00
Manager	$255.00
Senior	$165.00
Staff	$135.00

In order to estimate the effort required to perform this project, the following assumptions were made:

- Individual and group interviews will be used throughout this project to obtain information from the various stakeholders.
- Norwalk will assist in setting up and scheduling the interview sessions.
- Our fees include all travel and miscellaneous out-of-pocket expenses.
- Additional advisory services and consulting outside the scope of this project will be on a time and expense basis.

Based upon the scope and assumptions detailed in our proposal, our fees for this project will be a fixed price of 39,000 based on providing these services to the City Norwalk.

The total amount billed will not exceed this figure unless previously discussed and approved. Billing will take place monthly for the actual hours incurred during the previous month. Invoices are due within 30 days of receipt.

III. Project Fees

This proposal specifically excludes any "accounting services" in the traditional sense: no attestation work or tax services or advice are contemplated or included. Rather, we anticipate working closely with the City's internal staff on any matter requiring accounting information.

The City is responsible for management decisions and functions, for designating a management-level individual with suitable skill, knowledge or experience to oversee our proposed services and any nonattest services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Please indicate your agreement to these arrangements by signing the attached copy of this letter and returning it to us.

The above terms and the services described in the foregoing letter are in accordance with our requirements and are hereby agreed to.

__________________	________________________
Date	Mayor, Harry W. Rilling City of Norwalk
__________________	________________________
Date	Mr. Henry M. Dachowitz Chief Finance Officer – City of Norwalk
__________________	________________________
Date	Jeffrey Ziplow Partner – Blum Shapiro Consulting, LLC