FINANCE/CLAIMS COMMITTEE MEETING
Thursday November 8, 2018 7:00P.M.

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

1. Call to Order

2. Roll Call

3. Public Participation

4. Approve the Minutes of the following Finance Committee Meetings:
   October 11, 2018

5. Claims Committee: receive the monthly Claims report; review and approve claims as required for Claims Report dated:
   November 8, 2018

6. Narrative on Tax Collections dated November 8, 2018- Receive Report and discuss.

7. Monthly Tax Collector's Reports - Receive Reports and discuss:
   October 31, 2018

8. Authorize a special capital appropriation in the amount of $1,000,000 to increase the available funds in the Storm Water Quality Management project, account 09194027-5777-C0425, and authorizing the issuance of $350,000 general obligation bonds of the city to meet said appropriation. This also eliminates $350,000 of unissued bond authorization of the Keeler Brook capital project 09134027-5777-C0395.

9. Receive Oak Hills Authority Monthly Financial Statements for
   September 30, 2018

10. Adjournment

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
OCTOBER 11, 2018

ATTENDANCE: Greg Burnett, Chairman; Ernest Dumas; Douglas Hempstead; John Igneri; John Kydes; Nick Sacchinelli

ABSENT: Travis Simms

OTHERS: Fred Gilden, Comptroller, Chitsamay Lam, Comptroller's Department; Al Palumbo, Assistant Tax Collector; Angela Fogel, Director of Management and Budgets; Karen Del Vecchio, Director of Information Technology; Steven Birney, GIS Analyst

CALL TO ORDER

Mr. Burnett called the meeting to order at 7:10 p.m.

ROLL CALL

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

PUBLIC PARTICIPATION

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

APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS:

September 13, 2018

**MR. KYDES MOVED TO APPROVETHE MINUTES OF SEPTEMBER 13, 2018.
**THE MOTION TO APPROVE THE MINUTES OF SEPTEMBER 13, 2018 PASSED WITH FOUR (4) IN FAVOR (BURNETT, HEMPSTEAD, IGNERI AND KYDES) AND TWO (2) ABSTENTIONS (DUMAS AND SACCHINELI).

MONTHLY TAX COLLECTOR'S REPORTS-- RECEIVE REPORTS AND DISCUSS.

Mr. Palumbo said there were several refunds over the $10,000 limit, two of which were real estate. He said this resulted from changes in the tax law which prompted people to prepay their taxes in December but the bank paid in January.

He said there was a motor vehicle refund for $38,000 for 151 vehicles. He said refund applications were issued one to two years ago and none were returned. He said that Toyota reached out for prorations. He said they consolidated the claims and took care of them en masse rather than individually.

Mr. Burnett asked if there is a time limit for refund applications. Mr. Palumbo said the time limit is 3-years from the due date of the installment.

Mr. Palumbo said that there is another refund for $20,000 from a person who prepaid their taxes in December, but the bank paid the taxes in January. He banks have started to reach out about overpayment.

Mr. Hempstead said there is a refund on the report regarding a zoning fine being waived that he has never seen before. Mr. Palumbo said the City added properties to the tax sale that didn't meet criteria for delinquent taxes but they owed extensive zoning fines or blight fees. He said the City can tax sale properties for blight fees, but it is a grey area for zoning fines. He said they had to work with legal to refund some of the blight fees to the property owner. He said they worked with Steve Kleppin of P&Z and Brian McCann who authorized the payment and remedied the zoning issues. He said they may not have been authorized to collect the fees in the way they did and there was a settlement.

Mr. Kydes asked if the City was working with Brian MccAnn, Esq., and if he directed the tax collector's office to waive the fees. Mr. Palumbo said he was directed to waive the fees. He said they had never encounter this situation before.

Mr. Burnett said that the claims report will need to go to the full council for approval because there were two items over $10,000.

****MR. HEMPSTEAD MOVES TO APPROVE CLAIMS REPORT.**
****THE MOTION PASSED UNANIMOUSLY AND THE REPORT WILL BE SENT TO CITY COUNCIL FOR VOTE.**

NARRATIVE ON TAX COLLECTIONS DATED OCTOBER 11, 2018 -- RECEIVE REPORT AND DISCUSS.

Mr. Palumbo said they are on pace for tax collections with the previous year. He said because of the tax sale they are ahead on back tax and fee collections. He said five of the properties the City sold at the tax sale were redeemed.

Mr. Burnettt asked if there was a hard copy of the narrative. Mr. Palumbo said Ms. Biagiarelli is away on vacation and hard copy had been produced. Mr. Burnett asked when a hard copy of the report would be available. Mr. Palumbo said Ms. Biagiarelli is back on Monday. Mr. Burnett asked Mr. Palumbo to email the Committee the report. Mr. Burnett said the committe will accept both the Tax Narrative and Collectors Report as information.

RESOLUTION: Authorizing the purchase agent to issue purchase orders to Eagle View Technologies, Inc., a sole source provider for the acquisition of aerial photography for the entire City of Norwalk for the amount not to exceed $23,530.50.

****MR. IGNERI MOVES TO DISCUSS THE ITEM.**

Ms. Del Vecchio said the item is for professional services to conduct a flyover of Norwalk for aerial photography with 3-inch resolution and obliques. She said this aerial photography will be integrated with the City's GIS platform and will be made available to other departments. She said it useful to any department that needs spatial information, including Planning & Zoning and Public Works.

Ms. Del Vecchio said the flyover will be conducted in Spring of 2018, after the snow melts and before there is a canopy on the trees. She said the last time the State did a flyover in 2016 it did not include oblique photography nor did it include measurement tools important to City departments. She said at this time they have no information that WestCOG has a flyover planned.

Ms. Del Vecchio said they identified this project as key to the 2018 - 2019 budget development cycle. She said they did receive approval for this project through the Planning Commission and then through the City Council.

Ms. Del Vecchio introduced Steven Bernie, the GIS analyst for the City of Norwalk, formerly of the Public Works Department, who is now part of the IT Department.

Mr. Birney said that the plane that will fly over Norwalk in Spring 2016 will take pictures straight down and north, south, east, and west. He said the plane will take pictures at an angle and enable measurements of buildings, including volume measurements. He said this data will be integrated in Norwalk's GIS. He said the public will have access to the photography and information, but only City staff will have access to measurements.

Mr. Birney said this information will be useful to the Tax Assessor and the appeals process, along with public works for engineering projects, and the real estate market.

Mr. Birney said they will be getting aerial imagery of Norwalk in 2018 and 2019. He said the vendor captured the City this year and they will be providing that imagery for free along with data.

Mr. Burnett asked if it would be less expensive to use drones versus using a plane. Mr. Bernie said that drone technology could not do this work. He said Norwalk is 33 square miles and no one in the nation is using drones to capture a space that large.

Ms. Del Vecchio said the airplane is flown in a grid pattern over the City which ensures it covers every square 3 inch.

Mr. Burnett asked if the City charges a fee for this information to real estate agents. Mr. Birney said the City does not charge for GIS information. He said it benefits economic development to provide the information for free. Ms. Del Vecchio said they don't provide oblique information nor measurements to the public, such as sewer connections, pipe connections, or other sensitive information, including building measurements.

Mr. Burnett asked if it necessary to alert the public to the flyover in Spring 2018. Mr. Birney said there is no need to as residents will not notice the flyover. Ms. Del Vecchio said the flight will likely occur over several days.

Mr. Kydes asked if the company tasked with the 2019 Norwalk revaluation will have access to this information. Mr. Birney said the company would have access.

****THE ITEM PASSED UNANIMOUSLY, AND WILL BE SENT TO CITY COUNCIL FOR VOTE.**

RESOLUTION: APPROVE A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $75,000 to purchase a mobile popup library. The funds will be drawn from the balance in the Capital Fund.

Mr. Burnett said representatives from the library were not available for comment because of a library board meeting happening at the same time.

****MR. IGNERI MOVES TO DISCUSS THE ITEM.**

Mr. Gilden said that the reason that this project wasn't in regular capital appropriation is because the Mayor and the Finance Director wanted to ensure the library reviewed their projects and closed out any that were not being worked on. He said they closed out projects over and above the cost of the mobile popup library and will use the money from the fund balance to pay for this project. He said the project has gone through Board of Estimate and needs to go through Planning Commission.

Mr. Burnett said two projects were closed out for $13,500 and $66,000. He said that roughly $79,000 was turned in.

Mr. Burnett said the mobile popup library would be a great addition to the City to keep the spirit of reading alive throughout the year. He asked if it would be able to process library cards. Mr. Gilden said it would.

Mr. Kydes asked if operating the mobile popup library would be a recurring expense. Ms. Lam said the library's operating budget covers the staff and books needed.

Mr. Burnett said the mobile popup library electric powered, so there are no gasoline costs. He said staffing and maintenance are covered.

Mr. Hempstead asked if in next year's capital request there will be a request for the monies returned to the two projects that were approved but closed out. Mr. Gilden said those projects are closed. Mr. Burnett said the projects might still happen in the future. Mr. Gilden said that any project would go through the proves again and need to be vetted just like any other project.

Mr. Dumas asked about the durability and capacity of the book mobile. Mr. Burnett said there is a limit to 50 to 100 books for the book mobile.

Mr. Hempstead

****THE ITEM PASSED UNANIMOUSLY AND WILL BE SENT TO CITY COUNCIL FOR VOTE.**

Receive Oak Hill Authority Monthly Financial Statements for August 31, 2018.

Mr. Burnett said on September 27th an open public discussion with community occurred about the bar area in the restaurant. He said a majority was in favor with a set closing time for the bar area. He said they are recrafting the lease terms and expect to have a meeting next week before the lease goes to Oak Hills. He said the audit report from Oak Hills is still pending. He said Oak Hills is responsible for conducting the audit report.

He said loan payments to Oak Hills continue to be outstanding.

Mr. Burnett said most of the public comments were about closing the bar during the week during the day or late at night. He said most residents said they didn't have a problem with the bar and it would make the restaurant more attractive. He said Oak Hills appeared to not have a problem with imposing those time constraints.

ADJOURNMENT

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

Mr. Burnett adjourned the meeting at 7:50 p.m.

Respectfully submitted,

R. Ensign
Telesco Secretarial Services

AGENDA

NOVEMBER 8, 2018

CLAIMS COMMITTEE MEATING

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

PAY TO:	BILL NO & AMOUNT REFUNDED	REASON
ACAR LEASING LTD	16-MV-300220 ($663.91)	PRORATION
ACAR LEASIND LTD	17-MV-300741 ($56.67)	PRORATION
ACAR LEASING LTD	17-MV-300667 ($142.34)	PRORATION
BAINTON JOHN J JR	17-MV-304060 ($12.29)	PRORATION
	17-MV-30456 ($111.02)	
BALDWIN KEVIN P	17-MV-304203 ($31.66)	PRORATION
BASSIE JEREMY KAPLAN	17-MV-304849 ($22.20)	PRORATION
BENFIELD JAMES H	17-MV-305427 ($717.34)	PRORATION
BOLOGNA MARK WILLIAM	17-MV-306507 ($31.23)	PRORATION
BRETTHAUER LAURA ANN	17-MV-307219 ($11.29)	PRORATION
BROCKWAY IVAN JEROME 2ND	16-MV-307154 ($139.37)	PRORATON
CARLSON LAURA E	17-MV-310362 ($19.79)	PRORATION
CCAP AUTO LEASING LTD	16-MV-311300 ($299.62)	PRORATION
CCAP AUTO LEASING LTD	17-MV-311303 ($111.56)	PRORATION
CHARLES WILNER	17-MV-312152 ($51.24)	PRORATION
CHRISTIAN ROBERT GLENN	17-MV-312645 ($26.99)	PRORATION
CUTRONE JOSEPH J	17-MV-315333 ($10.46)	PRORATION
DAIMLER TRUST	17-MV-315572($365.62)	PRORATION
	17-MV-315620 ($102.32)	
	17-MV-315642 ($578.05)	
	17-MV-315707 ($517.47)	
DALTON CHRISTOPHER MICHAEL	17-MV-315806 ($39.83)	PRORATION

AGENDA

NOVEMBER 8, 2018

CLAIMS COMMITTEE MEATING

REFUNDS PROCESSED CLAIMS COMMITTEE		APPROVED BY TAX COLLECTOR
ELITE LIMOUSINE SERVICE INC	17-MV-MULTIPLE BILLS ($4,179.12)	PRORATION
ELY DAVID JOHN SR	17-MV-320370 ($171.79)	PRORATION
E-Z WAY TRANSPORTATION LLC	17-MV-319366 ($236.98)	PRORATION
FERGUSON SADASHA M	17-MV-321853 ($25.04)	PRORATION
FINANCIAL SER VEH TRUST	17-MV-322580 ($847.05)	ABATEMENT
FINANCIAL SER VEH TRUST	17-MV-322692 ($148.95)	PRORATION
FINANCIAL SER VEH TRUST	17-MV-322725 ($121.14)	PRORATION
FINANCIAL SER VEH TRUST	17-MV-322541 ($662.90)	PRORATION
	17-MV-322691 ($82.44)	
GARCIA-ORTIZ PAULA	17-MV-325040 ($14.70)	PRORATION
GARDELLA COURIER INC	17-MV-325075 ($86.68)	PRORATION
GIANCOTTI KATHLEEN	17-MV-325859 ($18.15)	PRORATION
GILMARTIN KEVIN G	17-MV-326106 ($23.30)	PRORATION
GOULART CHARLES J	17-MV-327110 ($443.95)	PRORATION
HANN AUTO TRUST	17-MV-328665 ($178.08)	PRORATION
HAAN AUTO TRUST	17-MV-328304 ($471.82)	PRORATION
HAAN AUTO TRUST	17-MV-328298 ($51.88)	PRORATION
	17-MV-328312 ($215.01)	
HAAN AUTO TRUST	16-MV-328593 ($306.16)	PRORATION
HAAN AUTO TRUST	17-MV-328304 ($471.82)	PRORATION

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NOVEMBER 8, 2018

CLAIMS COMMITTEE MEATING

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

HICHOS ROLANDO ISRAEL	17-MV-329979 ($139.87)	PRORATION
HITACHI CAPTIAL AMERICA	17-MV-330216 ($38.30)	PRORATION
	17-MV-330217 ($47.61)	
HONDA LEASE TRUST	17-MV-MULTIPLE BILLS ($426.64)	PRORATION
HONDA LEASE TRUST	17-MV-MULTIPLE BILLS ($945.29)	PRORATION
HONDA LEASE TRUST	17-MV-331093 ($408.32)	ABATEMENT
HONDA LEASE TRUST	17-MV-330920 ($210.99)	PRORATION
IBANEZ WALTER	17-MV-332717 ($67.16)	PRORATION
JAHANSHAD KHOSROW	17-MV-333330 ($52.96)	PRORATION
JP MORGAN CHASE BANK NA	17-MV-335113 ($44.62)	PRORATION
JP MORGAN CHASE BANK NA	17-MV-334695 ($43.07)	PRORATION
JP MORAGN CHASE BANK NA	17-MV-334855 ($111.51)	PRORATION
	17-MV-335052 ($235.24)	
KAPLAN PHILIP JAY	17-MV-335669 ($12.53)	PRORATION
KENNEDY WILLIAM AMBROSE	17-MV-336149 ($111.54)	PRORATION
KING GIFTY A	16-MV-800456 ($12.32)	PRORATION
KRIEGER KENNETH B	17-MV-337296 ($13.15)	PRORATION
LAIBLE ROBERT KARL	17-MV-337874 ($68.59)	PRORATION
LANE MATTHEW J	16-MV-337929 ($13.72)	PRORATION
MANDUJANO JAVIER C	16-MV-341358 ($64.90)	PRORATION
MCCALL GREG J	17-MV-343121 ($363.49)	ABATEMENT
	17-MV-343122 ($802.73)	
MCGEOTGE JAMES C	17-MV-343446 ($29.89)	PRORATION

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NOVEMBER 8, 2018

CLAIMS COMMITTEE MEATING

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

MELENDEZ WILNER R	17-MV-344146 ($291.86)	PRORATION
MORA-CASTRO LUIS EDGARDO	17-MV-345968 ($225.97)	PRORATION
NENIN IVO C	16-MV-347398 ($99.38)	ABATEMENT
NISSAN INFINITI LT	17-MV-348404 ($117.97)	PRORATION
NISSAN INFINITI LT	17-MV-348234 ($47.43)	PRORATION
NISSAN INFINITI LT	17-MV-348672 ($211.60)	PRORATION
PALACIOS ELAINE S	17-MV-350947 ($17.05)	PRORATION
PASHLEY DOUGLAS W	17-MV-351595 ($18.14)	PRORATION
THREE D LEASING INCORPORATED	16-MV-364804 ($104.74)	ABATEMENT
	17-MV-365242 ($105.68)	
TRICARICO SARAH P	16-MV-366741 ($205.59)	PRORATION
	17-MV-367207 ($264.78)	ABATEMENT
TOYOTA LEASE TRUST	17-MV-366608 ($55.54)	PRORATION
TOYOTA LEASE TRUST	17-MV-366117 ($173.32)	PRORATION
TOYOTA LEASE TRUST	16-MV-366163 ($511.66)	PRORATION
	17-MV-366883 ($693.33)	ABATEMENT
TOYOTA LEASE TRUST	17-MV-366000 ($393.38)	PRORATION
	17-MV-366107 ($407.07)	
TOYOTA MOTOR CREDIT CORP	16-MV-366607 ($67.28)	PRORATION
USB LEASING LT	17-MV-368057 ($353.48)	PRORATION
USB LEASING LT	17-MV-368142 ($561.09)	PRORATION
USB LEASING LT	15-MV-365477 ($527.38)	PRORATION
VALLERIE MARK L	17-MV-368616 ($144.10)	PRORATION

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NOVEMBER 8, 2018

CLAIMS COMMITTEE MEATING

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

VALLERIE MARK L	17-MV-368617 ($64.23)	PRORATION
VAULT TRUST	16-MV-368487 ($863.12)	ABATEMENT
VCFS AUTO LEASING COMPANY	17-MV-369374 ($196.94)	PRORATION
	17-MV-369377 ($349.85)	
VCFS AUTO LEASING COMPANY	17-MV-369376 ($318.31)	PRORATION
VW CREDIT LEASING LTD	17-MV-370598 ($278.21)	PRORATION
WILLIAMS CHRISTINE	17-MV-372159 ($27.76)	PRORATION

AGENDA

NOVEMBER 8, 2018

CLAIMS COMMITTEE MEATING

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

PAY TO:	BILL NO & AMOUNT REFUNDED	REASON
AAMCO TRANSMISSIONS		
ADD: 255 MAIN AVE		
5-47-2-0	16-RE-120265 ($9,128.43)	OVERPAYMENT
CORELOGIC TAX SERVICE		
ADD: 46 CATHERINE ST		
1-94-23-0	16-RE-121988 ($3,206.37)	OVERPAYMENT
CORELOGIC TAX SERVICE		
ADD: 25 BETMARLEA RD		
5-63-112-0	16-RE-121032 ($4,450.27)	OVERPAYMENT
CORELOGIC TAX SERVICE		
ADD: 22 RUSSELL ST		
3-31-22-0	16-RE-129109 (2,499.42)	OVERPAYMENT
CORELOGIC TAX SERVICE		
ADD: 15 STEEPETOP RD		
6-23A-30-0	16-RE-127302 ($7,822.23)	OVERPAYMENT
CORELOGIC TAX SERVICE		
ADD: 6 PIN OAK LANE		
5-61-44-0	16-RE-106542 ($5,037.58)	OVERPAYMENT
CORELOGIC TAX SERVICE		
ADD: 6 CROSSLAND ROAD		
5-2C-25-0	16-RE-101784 ($4213.87)	OVERPAYMENT

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NOVEMBER 8, 2018

CLAIMS COMMITTEE MEATING

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

HABRAT ANITA & PLASKOWICKI ADAM		
ADD: 7 CHATHAM DR		
5-74-14-0	15-RE-111426 ($330.00)	
	16-RE-111457 ($335.00)	ABATE SEWER
UNITED BANK		
ADD: 119 GREGORY BLVD UNIT 37		
3-75-18-37	16-RE-113034 ($5,919.65)	OVERPAYMENT
UNITED BANK		
ADD: 23 GLENROCK		
5-38A-14-B23	16-RE-123346 ($1,970.98)	OVERPAYMENT
UNITED BANK		
ADD: 83 GLENROCK		
5-38A-14-G83	16-RE-112929 ($2,555.54)	OVERPAYMENT
UNITED BANK		
ADD: 16 PROSPECT ST		
1-18-19-0	16-RE-101502 ($3,118.59)	OVERPAYMENT
UNITE BANK		
ADD: 8 DOUGLAS DR		
5-55-48-0	16-RE-122346 ($4,659.31)	OVERPAYMENT
UNITED BANK		
ADD: 13 CENTER AVE		
1-91-15-0	16-RE-106227 ($2,890.61)	OVERPAYMENT

AGENDA

NOVEMBER 8, 2018

CLAIMS COMMITTEE MEATING

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

SPECIAL REQUEST

WOLFF CHRISTINE M

ADD: 23 WILTON AVENUE

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

ELITE LIMO SERVICE INC

BILL #	PLATE #	VIN#	AMOUNT
17-320221	L7259L	2C3CCARG0FH781895	$ 120.08
17-320222	L4420L	2L1MJ5LK9EBL54580	$ 32.57
17-320225	L3552L	1FTSS3EL0BDA04326	$ 50.72
17-320226	L4547L	WDZPE8DC7E5930393	$ 76.85
17-320227	L7791L	2C3CCARG8HH553114	$ 30.96
17-320228	Z8212Z	1LNHL9EK6FG602857	$ 172.93
17-320231	L00074L	1LNHL9EK2FG601608	$ 229.50
17-320233	Z2171Z	2C3CCARG4FH927277	$ 132.37
17-320234	L7258L	2C3CCARG4FH927277	$ 159.05
17-320236	L8120L	2C3CCARG8GH161930	$ 171.86
17-320237	Z2437Z	2C3CCARG8FH899788	$ 11.46
17-320238	Z00045Z	1LNHL9EK7FG601605	$ 206.57
17-320239	Z2940Z	2C3CCARG4FH876461	$ 138.22
17-320240	Z5460Z	5LMJJ3JTXGEL08469	$ 96.08
17-320241	Z2874Z	2C3CCARG9FH831466	$ 25.03
17-320242	Z2873Z	2C3CCARG2FH757095	$ 34.56
17-320243	Z2527Z	2C3CCARGXHH506828	$ 57.64
17-320245	Z00238Z	1LNHL9EK8GG602067	$ 151.06
17-320246	L7790L	1GKS2FKC0GR336335	$ 119.04
17-320247	L8439L	5LMJJ3JT4GEL08483	$ 107.27
17-320248	L8415L	5LMJJ3JT8GEL08471	$ 171.87
17-320249	L8440L	1GKS2HKC9FR261385	$ 271.13
17-320250	L00046L	2C3CCARGXGH111627	$ 132.89
17-320252	Z2939Z	2C3CCARG5FH876419	$ 149.97
17-320253	Z2941Z	2C3CCARG0FH810845	$ 161.19
17-320254	L6902L	2C3CCARGXFH899789	$ 140.27
17-320255	L6413L	5LMJJ3JT3GEL08460	$ 245.52
17-320257	Z2372Z	1LNHL9EK4FG601643	$ 172.93
17-320258	6055	1FDXE4FS0CDA87181	$ 12.81
17-320259	Z00110Z	2C3CCARG3GH128804	$ 119.01
17-320260	L4558L	1GKS2FKC4GR422831	$ 151.06
17-320261	Z2951Z	2C3CCARG4FH887606	$ 107.27
17-320262	L00050L	1LNHL9EK2GG600315	$ 219.38
TOTAL			**$ 4,179.12**

HONDA LEASE

BILL #	PLATE #	VIN#	AMOUNT
17-330519	4ATVW8	5J8TB4H51FL031538	$ 90.36
17-330719	515ZLA	5FRYD4H67GB001180	$ 140.29
17-330901	109ZMW	3HGGK5H54FM734363	$ 66.58
17-331136	AA57612	5J6RM4H34FL106762	$ 184.42
17-331199	2ADEA7	5J6RM4H39GL038735	$ 303.04
17-331215	4AWNK9	1HGCT1B87FA014785	$ 99.00
17-331236	859ZTU	2HKRM4H38FH694689	$ 61.60
TOTAL			**$ 945.29**

HONDA LEASE

BILL #	PLATE #	VIN#	AMOUNT
17-330589	242WKJ	1HGCR2F8	$ 163.36
17-330624	AA83350	1HGCR2F3	$ 54.56
17-330702	AF22338	19UUB1F3	$ 39.34
17-330986	AA83415	2HKRM4H	$ 61.60
17-331065	AL00545	3CZRU6H3	$ 77.16
17-331110	210XYE	5J6RM4H3	$ 30.62
TOTAL			**$ 426.64**

NORWALK
The Sound of Connecticut

CITY OF NORWALK, DEPARTMENT OF FINANCE
Tax Collector's Office

P: 203-854-7731 / F: 203-854-7770

125 East Avenue Room 105
Norwalk, Connecticut 06851
www.norwalkct.org

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance & Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: November 5, 2018
Re: Narrative for October, 2018 Tax Collector's Report

As of the end of October, 2018, four months into the current fiscal year, we had collected in excess of $170 million, or **53.02%** of our nearly $322 million adjusted tax levy. In addition, as of the end of October, 2018, we collected in excess of $8 million of our sewer use levy, or **51.03%.** We also collected 78.43% of the year's IPP (Industrial Pretreatment Program) fee on behalf of the Water Pollution Control Authority. Compared with the prior fiscal year, we are very slightly behind with regard to both current taxes (.10%) and sewer use (.01%).

Also, through the month of October 2018, we showed a net collection of nearly $2.6 million in back taxes, interest, lien fees and other fees. This amount is nearly $1 million more than what had been collected in the prior fiscal year as of the end of October. The July 2018 tax sale contributed to robust delinquent collections at the end of the prior fiscal year, and the beginning of the current one. Please note that our figures are *net of refunds and credits* that have to be given due to court cases where taxpayers successfully appealed their assessment and were due money back.

We are mailed delinquent notices, called 'demand for payment' notices, to Norwalk taxpayers, in mid September. The term, 'demand' is prescribed by state law, and is not intended to imply rudeness. We are required to 'demand' payment prior to pursuing collection enforcement. Demands are sent in the fall, and then again in the spring. We are now prepared to embark on the second installment billing, which will be due January 1 and payable by February 1, 2019. We hope to have bills in the mail by the second week of December, in order to allow taxpayers to budget their money wisely prior to holiday shopping and also to avoid holiday mail.

We are still dealing with paperwork and mailings relative to the tax sale. We started with more than 220 properties in the sale. Most of the properties involved paid off prior to the actual sale. We sold 15 properties. There were no bids on two, and two were removed due to bankruptcy filings by the owners. All 11 boat slips offered were sold in this sale, which was our 4th tax sale attempt. The total amount we collected through the tax sale was in excess of **$5.03 million**. The redemption period for the sale expires on January 23, 2019, meaning the owners have until that time to redeem their properties by paying off the bidders. So far, **five** of the 15 properties (not counting boat slips) that we sold have already redeemed. We anticipate our next sale will be in July 2020. We will start planning for that sale a year from now, in November 2019.

Since 2019 is not a tax sale year, we will focus on business personal property and motor vehicle collection enforcement over the next 12 months. Maintaining a high current collection rate by efficiently enforcing collection of past due taxes allows budget making authorities to set lower mill rates, because there can be less of an 'allowance' for anticipated uncollectibles. When taxpayers fail to pay on time, the city is nonetheless committed to spending to bring to fruition all of the programs planned for that fiscal year. Mill rates are set slightly higher to allow for 'uncollected taxes'. However, if we keep the current tax collection rate high, that 'uncollectible' amount can be less.

TAX COLLECTOR'S REPORT
OCTOBER 2018

FISCAL YEAR 2018-2019 (2017 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 18 - OCT 18	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
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%
FISCAL YEAR 2017-2018 (2016 GRAND LIST)	**ORIGINAL LEVY**	**JUN 17 - OCT 17**				
AUTOMOBILE-REGULAR	$18,742,512.33	$16,195,901.97	86.41%	$18,502,959.12	($239,553.21)	87.53%
PERSONAL PROPERTY	$20,774,746.28	$11,402,592.75	54.89%	$21,004,203.46	$229,457.18	54.29%
REAL ESTATE	$269,517,650.26	$136,142,293.11	50.51%	$268,720,222.22	($797,428.04)	50.66%
TOTAL TAX	**$309,034,908.87**	**$163,740,787.83**	**52.98%**	**$308,227,384.80**	**($807,524.07)**	**53.12%**
SEWER USE	$15,371,652.00	$7,986,463.69	51.96%	$15,646,239.00	$274,587.00	51.04%
IPP FEE	$204,250.00	$171,235.27	83.84%	$214,750.00	$10,500.00	79.74%
TAX DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	$12,979,122.57	$6,902,087.76	0.01%	$13,594,399.42	$615,276.85	-0.10%
SEWER DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	$472,779.00	$274,197.07	0.18%	$540,705.00	$67,926.00	-0.01%
IPP DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	$3,000.00	($8,095.86)	-5.12%	($6,750.00)	($9,750.00)	-1.30%

BACK TAXES COLLECTED	FISCAL YR 2018-2019 (JUL 18 - OCT 18)	FISCAL YR 2017-2018 (JUL 17 - OCT 17)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$1,478,888.69	$906,108.95	$572,779.74
PRIOR SEWER USE FEE	$83,177.82	$82,415.93	$761.89
PRIOR IPP FEE	$1,750.00	$1,638.96	$111.04
TOTAL PRIOR TAX, SEWER & IPP	**$1,563,816.51**	**$990,163.84**	**$573,652.67**
CURRENT INTEREST	$243,435.44	$223,261.91	$20,173.53
PRIOR INTEREST	$397,692.44	$309,441.60	$88,250.84
SEWER USE FEE INTEREST	$36,285.42	$25,844.21	$10,441.21
IPP FEE INTEREST	$2,347.37	$1,259.71	$1,087.66
TOTAL INTEREST COLLECTED	**$679,760.67**	**$559,807.43**	**$119,953.24**
PRIOR LIEN FEE	$8,053.11	$6,593.98	$1,459.13
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	**$8,053.11**	**$6,593.98**	**$1,459.13**
MISC FEES COLLECTED	**$341,443.13**	**$65,316.67**	**$276,126.46**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$2,593,073.42**	**$1,621,881.92**	**$971,191.50**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

NORWALK
The Sound of Connecticut

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

norwalkct.org
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125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

MEMORANDUM

DATE: November 5, 2018

TO: Harry W. Rilling, Mayor
The Members of the Board of Estimate & Taxation
The Members of the Planning Commission
The Members of the Common Council

FROM: Robert Barron, Chief Financial Officer

RE: Department of Public Works Special Capital Appropriation for Storm Water Management

---

Attached is a request from the Department of Public Works for a special appropriation in the amount of $1,000,000 for improvements to the storm water management system design and to dredge known flooding problem areas.

The source of funding for this project will be $650,000 from the city's capital fund balance and an authorization to issue $350,000 of general obligation bonds. The Keeler Brook drainage project, originally approved for $1,000,000, did not move forward due to the city's inability to acquire property which was fundamental to the project; however, $650,000 had been bonded for the project.

The Keeler Brook capital project has since been closed which returned $650,000 to the capital fund, in addition to eliminating $350,000 of unissued bond authorization. The below request for a $350,000 authorization of general obligation debt will not increase the total authorized but unissued debt of the city because of the closed Keeler Brook project.

The Finance Department recommends the approval of this request.

ACTION REQUESTED:

1. RESOLUTION: approving a special capital appropriation in the amount of $1,000,000 to increase the available funds in the Storm Water Quality Management project, account 09194027-5777-C0425, and authorizing the issuance of $350,000 general obligation bonds of the city to meet said appropriation.

CITY OF NORWALK
Harry W. Rilling
Mayor
hrilling@norwalkct.org

norwalkct.org
P: 203-854-7701 / F: 203-854-7939

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

NORWALK
The Sound of Connecticut

MEMORANDUM

DATE: November 5, 2018

TO: The Members of the Board of Estimate & Taxation
The Members of the Planning Commission
The Members of the Common Council

FROM: Harry W. Rilling, Mayor Harry W. Rilling

RE: Department of Public Works Special Capital Appropriation for Storm Water Management

---

I recommend the approval of the attached request from the Department of Public Works for a special appropriation in the amount of $1,000,000 for improvements to the storm water management system design and to dredge known flooding problem areas.

The City of Norwalk experienced excessive flooding to public and private property in the months June, September and October of 2018. The city is examining flooding complaints to develop a scope of work for storm water management improvements. This special appropriation will be used to complete proposed drainage work resulting from this analysis.

The Finance Department and the Superintendent of Operations have provided additional information regarding funding for this project in the attached documents.

ACTION REQUESTED:

1. RESOLUTION: approving a special capital appropriation in the amount of $1,000,000 to increase the available funds in the Storm Water Quality Management project, account 09194027-5777-C0425, and authorizing the issuance of $350,000 general obligation bonds of the city to meet said appropriation.

CITY OF NORWALK
Chris Torre
Superintendent of Operations
ctorre@norwalkct.org
P: 203-854-3203 / F: 203-854-3224
15 South Smith Street
Norwalk, CT 06855

To: Angela Fogel, Director of Management and Budgets

From: Chris Torre, Superintendent of Operations

Cc: Frank Strauch, Planning and Zoning
Robert Barron, Director of Finance
Lisa Burns, Principal Engineer

Date: October 22, 2018

Re: Special Capital Appropriation

The Department of Public Works respectfully requests a special capital appropriation to address identified problem drainage areas. On June 28th, September 25th, and October 2nd, Norwalk and the surrounding region experienced significant amounts of rainfall resulting in localized and wide spread flooding of public and personal property. The City of Norwalk is systematically examining all flooding complaints and putting together a scope of work to improve our storm water system design and to dredge known problem areas.

We have identified the closeout of the following capital budget account to fund the proposed drainage work:

09-13-4027-5777-C0395 - Keeler Brook Drainage Area

The Keeler Brook drainage project did not move forward because the City was not able to come to terms for the purchase of 405 Rowayton Avenue which was needed to complete the project. In addition to City funding the Department of Public Works was awarded grant funding for the project through the EPA. In March of 2017 it was decided to return the grant funding to the State of Connecticut once it became clear the project was not going to proceed.

In sum, the Department of Public Works is requesting to use the fund balance for the Keeler Brook capital drainage project ($1,000,000). The balance of this account will be added to the Storm Water Management Capital Fund Balance; therefore, no new bonding would be required to add $1,000,000 to Capital Account No. 09-194027-5777-C0425.

Please contact me if you have any questions or need any additional information. Thank you.

NORWALK
Public Works

CITY OF NORWALK
Norwalk City Hall
125 East Avenue, PO Box 5125
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TO: John Igneri, Chairman, Public Works Committee; Chris Torre, Superintendent of Operations; Ralph Kolb, Wastewater Systems Manager; Members of the Norwalk Common Council

FROM: Lisa Burns, Principal Engineer

DATE: October 18, 2018

RE: Emergency Stormwater System Design

On June 28th, September 25th, and October 2nd, Norwalk and the surrounding region experienced significant amounts of rainfall resulting in localized and wide-spread flooding of public and personal property. The City of Norwalk is systematically examining all flooding complaints to determine if additional maintenance is required; drainage systems need to be redesigned; watercourse dredging is needed; or if the incident was a "super event", force majuere.

In parallel paths, the City is doing in-house investigation and cleaning, preparing bid documents for dredging (anticipated for Common Council action in November 2018), and retaining an engineering firm to assist with stormwater system design.

The most expedient way to retain the engineering services was to amend an existing Water Pollution Control Authority (WPCA) on-call contract, procured through a competitive selection process, for Collection System Services with CH2M Hill Engineers, Inc. On October 15, 2018, the WPCA Board authorized their contract with CH2M Hill be amended to include engineering services related to the City's stormwater system in the amount of $150,000. This includes capacity evaluations, hydraulic analysis, and design services. This $150,000 can be used to begin addressing the most critical stormwater system issues and is funded out of existing Stormwater Management Plan capital accounts.

The action before the Common Council allows the WPCA to encumber the capital funds on behalf of the City of Norwalk. The same staff administer this Agreement on both the sanitary and stormwater collection systems.

NORWALK
Public Works

MEMORANDUM

To: Members of the Public Works Committee
Members of the Norwalk City Council

From: Michael M. Yeosock, Assistant Principal Engineer

Date: 3/28/2017

RE: LPDM – FEMA Grant

In May, 2015, the Council authorized the Mayor, Harry W. Rilling to enter into a personal service agreement with the Department of Energy and Environmental Protection for culvert and brook improvements on Keeler Brook near Rowayton Avenue. This agreement was valued at $505,000.00

Keeler Brook, located in the western section of Norwalk, CT has been the subject of occasional flooding since the late 1950's. Additionally, in 2002, a City pump station along Keeler Brook overflowed into the brook resulting in an administrative order to the City from CT DEP to correct the situation. To address these problems, the City commissioned the engineering firm of Milone and MacBroom to perform a flood abatement study of the Keeler Brook watershed in 2007. The study identified $4.0 million dollars worth of culvert improvements that needed to be made to address the flooding and prepared a long-term plan to implement these improvements.

The Rowayton Avenue culvert on Keeler Brook was identified as being undersized and incapable of conveying even a two-year recurring interval storm. Being the first downstream impediment, it was selected as the first recommended improvements needed to be addressed in depth.

In 2009, after receiving notice of a potential grant award, the City, through its consultant, looked at five (5) design alternatives for this culvert and elected to replace the existing culvert with 6' x 20' precast concrete arch culvert. In addition to replacing the culvert, approximately 400' of Keeler Brook downstream of the culvert needed to be regraded and 250' of the channel realigned. The property at 405 Rowayton Avenue would have to be acquired to allow for the channel realignment. In addition, the project required the relocation and modification of underground utilities (water, sanitary), the removal of four large trees and relocation of at least one utility pole.

We have discussed the purchase of 405 Rowayton Avenue with the owners for several years however have been unable to reach an agreeable purchase price with them. Therefore, we are recommending that we forgo this grant and notify the state that we wish to cancel this grant. There are no penalties for doing so.

September 2018 Financial Commentary

Balance Sheet
Cash is lower than the prior year by $137k and unpaid Bond Interest is $50k vs $0 last year offset by lower Accounts Payable and accrued expenses of $5k and higher Accounts Receivable of $13k. This leaves us at a net deficit cash position of $169k.

September Month vs Prior Year Month
Golf Revenue is lower than the prior year month by $15k driven by lower green fees due to poor/rainy weather. In addition, other revenue is down by $11k due to restaurant rent ($6k) and lower tennis revenues ($5k) per month.

Personnel and employee benefits expenses are nearly flat.

Administrative expenses are nearly flat.

Sales & Operations are nearly flat.

Park Maintenance is $3k higher than prior year month driven by water and irrigation maintenance.

Cart Expenses are less than $3k higher than prior year month.

Operating Income is $35k lower than the prior year month attributable to unfavorable revenue of $26 and unfavorable expenses of $9k.

September YTD vs Prior YTD
Golf Revenue is lower by $35k year over year for the three month period, followed by lower Other Revenue of $33k.

Personnel and employee benefits expenses are lower by $18k, some of which relates to maintenance workers being out on worker's comp or for personal reasons for a short period at the end of the summer.

Administrative expenses are $3k higher than last year.

Sales & Operations is $7k higher driven by repairs and maintenance on the Clubhouse and restaurant equipment.

Park Maintenance is $14k higher driven by more Ag&Chem utilized due to rainy, humid weather and irrigation maintenance due to necessary repairs and maintenance.

Cart expenses are higher by 12k.

Operating Income is lower than the prior year by $85k due to unfavorable revenue of $68k and unfavorable expenses of $17k.

Budget

We are nearly complete with our FY19 Budget.

OAK HILLS SALES ANALYSIS SEPTEMBER 2018

Description	Sep-18	Sep-17	Inc/(Dec)	YTD FY19	YTD FY18	Inc/(Dec)
Revenue Rounds	3,957	4,573	-13.5%	14,927	16,088	-7.2%
Barter Rounds	244	279	-12.5%	794	967	-17.9%
Sub Total	4,201	4,852	-13.4%	15,721	17,055	-7.8%
Comp Rounds	150	101	48.5%	351	288	21.9%
Total All Rounds	4,351	4,953	-12.2%	16,072	17,343	-7.3%
Total Carts	2,261	3,072	-26.4%	9,598	10,507	-8.7%
Total Boards	38	103	-63.1%	191	435	-56.1%
Total Golf ID Cards	7	6	16.7%	68	92	-26.1%
Total Gift Cards	10	17	-41.2%	47	70	-32.9%
Total $ Revenue Rounds	$129,946	$136,977	-5.1%	$455,417	$478,192	-4.8%
Total Carts $	$37,930	$46,487	-18.4%	$159,923	$163,008	-1.9%
Total Board $	$817	$2,008	-59.3%	$4,061	$8,393	-51.6%
Total Golf ID Cards $	$415	$350	18.6%	$5,080	$7,250	-29.9%
Total Gift Cards $	$1,233	$1,151	7.1%	$3,375	$5,313	-36.5%
Rain Chks/Gift Cards Redeemed	-$2,627	-$3,025	-13.2%	-$11,794	-$12,484	-5.5%
	$167,713	**$183,948**	**-8.8%**	**$616,062**	**$649,672**	**-5.2%**
$ Revenue/Revenue Round	**$32.84**	**$29.95**	9.6%	**$30.51**	**$29.72**	2.6%
Carts/Revenue Round	**57.1%**	**67.2%**	-14.9%	**64.3%**	**65.3%**	-1.5%
Cart $/Revenue Round	**$9.59**	**$10.17**	-5.7%	**$10.71**	**$10.13**	5.7%
Cart $/Cart Round	**$16.78**	**$15.13**	10.9%	**$16.66**	**$15.51**	7.4%
Board $/Board Round	**$21.50**	**$19.49**	10.3%	**$21.26**	**$0.00**	0.0%
ID Card $/Card	**$59.29**	**$58.33**	1.6%	**$74.71**	**$78.80**	-5.2%
Resident Adult 18 Rounds	1,079	1,098	-1.7%	4,052	3,965	2.2%
Resident Senior 18 Rounds	864	1,038	-16.8%	3,098	3,417	-9.3%
Junior/Golf Team 18 Rounds	62	93	-33.3%	369	537	-31.3%
Golf League 18 Rounds	35	29	20.7%	165	132	25.0%
Employee 18 Rounds	45	80	-43.8%	225	284	-20.8%
Non Resident 18 Rounds	1,709	1,869	-8.6%	6,376	6,424	-0.7%
Total 9 Hole Rounds	163	366	-55.5%	642	1,329	-51.7%
Resident Adult 18 Rounds $	$31,255	$31,097	0.5%	$114,387	$110,925	3.1%
Resident Senior 18 Rounds $	$21,694	$23,871	-9.1%	$72,304	$78,403	-7.8%
Junior/Golf Team 18 Rounds $	$1,114	$1,543	-27.8%	$6,685	$9,663	-30.8%
Golf League 18 Rounds	$665	$569	16.9%	$3,135	$2,622	19.6%
Employee 18 Rounds $	$315	$601	-47.6%	$1,575	$2,470	-36.2%
Non Resident 18 Rounds $	$71,268	$71,096	0.2%	$243,005	$243,239	-0.1%
Total 9 Hole Rounds $	$3,636	$8,201	-55.7%	$14,326	$30,870	-53.6%
SR NONRES DISC	0	0	0.0%	3	3	0.0%
NONRES DISCOUNT	0	0	0.0%	0	6	-100.0%
FAMILY REG	0	0	0.0%	0	1	-100.0%
CITY/OWNER REG	0	0	0.0%	2	2	0.0%
Total	0	0	0.0%	5	12	-58.3%
GolfNow/TeeOff Rounds	108	427	-74.7%	528	852	-38.0%
GolfNow/TeeOff Dollars	$3,949	$11,848	-66.7%	$18,708	$25,795	-27.5%
Dollars/Round	$36.56	$27.75	31.8%	$35.43	$30.28	17.0%

OAK HILLS SALES ANALYSIS SEPTEMBER 2018 CALENDAR

Description	Sep-18	Sep-17	Inc/(Dec)	YTD 2018	YTD 2017	Inc/(Dec)
Revenue Rounds	3,957	4,573	-13.5%	28,633	29,844	-4.1%
Barter Rounds	244	279	-12.5%	1,621	1,776	-8.7%
Sub Total	4,201	4,852	-13.4%	30,254	31,620	-4.3%
Comp Rounds	150	101	48.5%	429	348	23.3%
Total All Rounds	4,351	4,953	-12.2%	30,683	31,968	-4.0%
Total Carts	2,261	3,072	-26.4%	17,342	17,631	-1.6%
Total Boards	38	103	-63.1%	354	616	-42.5%
Total Golf ID Cards	7	6	16.7%	1,173	1,771	-33.8%
Total Gift Cards	10	17	-41.2%	152	194	-21.6%
Total $ Revenue Rounds	$129,946	$136,977	-5.1%	$842,908	$878,455	-4.0%
Total Carts $	$37,930	$46,487	-18.4%	$287,278	$275,959	4.1%
Total Board $	$817	$2,008	-59.3%	$7,492	$12,473	-39.9%
Total Golf ID Cards $	$415	$350	18.6%	$92,241	$133,385	-30.8%
Total Gift Cards $	$1,233	$1,151	7.1%	$12,403	$15,627	-20.6%
Rain Chks/Gift Cards Redeemed	-$2,627	-$3,025	-13.2%	-$26,469	-$27,111	-2.4%
	$167,713	**$183,948**	**-8.8%**	**$1,215,852**	**$1,288,788**	**-5.7%**
$ Revenue/Revenue Round	**$32.84**	**$29.95**	9.6%	**$29.44**	**$29.43**	0.0%
Carts/Revenue Round	**57.1%**	**67.2%**	-14.9%	**60.6%**	**59.1%**	2.5%
Cart $/Revenue Round	**$9.59**	**$10.17**	-5.7%	**$10.03**	**$9.25**	8.5%
Cart $/Cart Round	**$16.78**	**$15.13**	10.9%	**$16.57**	**$15.65**	5.8%
Board $/Board Round	**$21.50**	**$0.00**	0.0%	**$21.16**	**$0.00**	0.0%
ID Card $/Card	**$59.29**	**$58.33**	1.6%	**$78.64**	**$75.32**	4.4%
Resident Adult 18 Rounds	1,079	1,098	-1.7%	8,119	7,816	3.9%
Resident Senior 18 Rounds	864	1,038	-16.8%	6,181	6,266	-1.4%
Junior/Golf Team 18 Rounds	62	93	-33.3%	867	1,071	-19.0%
Golf League 18 Rounds	35	29	20.7%	297	256	16.0%
Empl 18 Rounds	45	80	-43.8%	479	516	-7.2%
Non Resident 18 Rounds	1,709	1,869	-8.6%	11,658	11,541	1.0%
Total 9 Hole Rounds	163	366	-55.5%	1,032	2,378	-56.6%
Resident Adult 18 Rounds $	$31,255	$31,097	0.5%	$222,463	$215,404	3.3%
Resident Senior 18 Rounds $	$21,694	$23,871	-9.1%	$140,109	$142,331	-1.6%
Junior/Golf Team 18 Rounds $	$1,114	$1,543	-27.8%	$12,653	$16,636	-23.9%
Golf League 18 Rounds	$665	$569	16.9%	$5,643	$5,146	9.7%
Empl 18 Rounds $	$315	$601	-47.6%	$3,241	$4,443	-27.1%
Non Resident 18 Rounds $	$71,268	$71,096	0.2%	$435,539	$439,685	-0.9%
Total 9 Hole Rounds $	$3,636	$8,201	-55.7%	$23,260	$54,810	-57.6%
SR NONRES DISC	0	0	0.0%	63	124	-49.2%
NONRES DISCOUNT	0	0	0.0%	77	162	-52.5%
FAMILY REG	0	0	0.0%	16	30	-46.7%
CITY/OWNER REG	0	0	0.0%	15	30	-50.0%
Total	0	0	0.0%	171	346	-50.6%
GolfNow Rounds	108	427	-74.7%	1037	1236	-16.1%
GolfNow Dollars	$3,949	$11,848	-66.7%	$33,416	$38,211	-12.5%
Dollars/Round	$36.56	$27.75	31.8%	$32.22	$30.92	4.2%

OAK HILLS PARK AUTHORITY
Balance Sheet FY18
As of September 30, 2018

	Total			
	As of Sep 30, 2018	As of Sep 30, 2017 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	88,374.10	210,757.20	-122,383.10	-58.07%
1022 NBT Payment Account	-29,010.16	-14,212.02	-14,798.16	-104.12%
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	**$ 62,114.92**	**$ 199,296.18**	**-$ 137,181.26**	**-68.83%**
Total Bank Accounts	**$ 62,114.92**	**$ 199,296.18**	**-$ 137,181.26**	**-68.83%**
Accounts Receivable				
1201 Accounts Receivable	15,198.98	5,050.00	10,148.98	200.97%
Total Accounts Receivable	**$ 15,198.98**	**$ 5,050.00**	**$ 10,148.98**	**200.97%**
Other Current Assets				
1100 Inventory	33,690.43	34,518.16	-827.73	-2.40%
1200 Receivables	3,158.14	0.00	3,158.14	100.00%
1300 Prepaid Expenses	14,942.37	14,386.08	556.29	3.87%
Total Other Current Assets	**$ 51,790.94**	**$ 48,904.24**	**$ 2,886.70**	**5.90%**
Total Current Assets	**$ 129,104.84**	**$ 253,250.42**	**-$ 124,145.58**	**-49.02%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,015,495.99	913,442.02	102,053.97	11.17%
1510 Accumulated Depreciation/Amort.	-3,289,309.33	-3,050,486.93	-238,822.40	-7.83%
1520 Furniture & Fixtures	50,085.23	0.00	50,085.23	100.00%
1560 Leasehold Improvements	22,103.88	0.00	22,103.88	100.00%
1561 Park Improvements	1,755,964.06	1,735,612.87	20,351.19	1.17%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-1,138.05	0.00	-1,138.05	-100.00%
1570 Capital Projects in Progress	0.00	7,998.50	-7,998.50	-100.00%
Total 1500 Fixed Assets	**$ 1,830,336.44**	**$ 1,883,701.12**	**-$ 53,364.68**	**-2.83%**
Total Fixed Assets	**$ 1,830,336.44**	**$ 1,883,701.12**	**-$ 53,364.68**	**-2.83%**
TOTAL ASSETS	**$ 1,959,441.28**	**$ 2,136,951.54**	**-$ 177,510.26**	**-8.31%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	34,996.41	20,996.68	13,999.73	66.68%
Total Accounts Payable	**$ 34,996.41**	**$ 20,996.68**	**$ 13,999.73**	**66.68%**
Other Current Liabilities				
2050 Accounts Payable-Tennis Revenue	185.00	0.00	185.00	100.00%

2051 Accounts Payable - OHMGA Revenue	80.00	0.00	80.00	100.00%
2052 Accounts Payable - F&B Revenue	3,321.00	0.00	3,321.00	100.00%
2100 Accrued Payroll	21,085.90	21,252.09	-166.19	-0.78%
2104 Accrued retirement contribution	190.89	167.93	22.96	13.67%
2105 Accrued Vacation Pay	23,863.73	21,968.97	1,894.76	8.62%
2106 Accrued Sick Leave Pay	0.00	27,878.03	-27,878.03	-100.00%
2200 Accrued Expenses	42,751.36	38,748.43	4,002.93	10.33%
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	1,100.00	0.00	1,100.00	100.00%
2254 Other Deferred	0.00	13,095.37	-13,095.37	-100.00%
Total 2250 Deferred Revenue	**$ 1,100.00**	**$ 13,095.37**	**-$ 11,995.37**	**-91.60%**
2400 Cart Sales Tax Due	2,313.00	2,892.28	-579.28	-20.03%
2500 Interest due City of Norwalk				
2501 Bond Due to City of Norwalk	43,721.63	4,202.39	39,519.24	940.40%
2503 150k Capital Debt	1,243.31	124.34	1,118.97	899.93%
2504 150k Operating Debt	1,491.96	372.99	1,118.97	300.00%
Total 2500 Interest due City of Norwalk	**$ 46,456.90**	**$ 4,699.72**	**$ 41,757.18**	**888.50%**
Total Other Current Liabilities	**$ 142,697.78**	**$ 132,052.82**	**$ 10,644.96**	**8.06%**
Total Current Liabilities	**$ 177,694.19**	**$ 153,049.50**	**$ 24,644.69**	**16.10%**
Long-Term Liabilities				
2701 Consolidated City Debt	2,034,195.80	2,034,195.80	0.00	0.00%
2730 Capital Debt (150k)	78,523.93	78,523.93	0.00	0.00%
2731 Operating Expense Debt (150k)	78,526.47	78,526.47	0.00	0.00%
2763 Wells Fargo Toro Utility	0.00	-0.12	0.12	100.00%
2764 NBT Truck Loan	9,215.75	14,974.62	-5,758.87	-38.46%
2765 Deere Credit Inc. Progator Sprayer	12,104.77	19,143.58	-7,038.81	-36.77%
2766 Wells Fargo Eq Bandit Chipper	8,187.09	11,744.19	-3,557.10	-30.29%
2767 Deere Credit, Inc. Sweeper Vac	10,092.28	14,825.71	-4,733.43	-31.93%
2768 Deere Credit Inc. Greens Roller	8,270.87	11,344.30	-3,073.43	-27.09%
2769 Deere Credit, Inc. Gator	1.04	886.35	-885.31	-99.88%
2770 Deere Credit Inc. Hybrid Mower	9,078.27	16,048.72	-6,970.45	-43.43%
2771 Yard Card-Skid Mount	1,375.07	2,750.03	-1,374.96	-50.00%
2772 Wells Fargo 2017 Aera-Vator	3,697.38	4,840.08	-1,142.70	-23.61%
2773 DLL Finance Club Car CA550G Utility Cart	6,192.50	7,740.50	-1,548.00	-20.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	54,348.12	0.00	54,348.12	100.00%
2775 Deere Credit, Inc. Hybrid Mower	24,461.27	0.00	24,461.27	100.00%
Total Long-Term Liabilities	**$ 2,338,270.61**	**$ 2,295,544.16**	**$ 42,726.45**	**1.86%**
Total Liabilities	**$ 2,515,964.80**	**$ 2,448,593.66**	**$ 67,371.14**	**2.75%**
Equity				
3000 Fund Balance				
3010 Fund Balance - Beginning	-42,873.28	-42,873.28	0.00	0.00%
Total 3000 Fund Balance	**-$ 42,873.28**	**-$ 42,873.28**	**$ 0.00**	**0.00%**
3500 Reserves				
3550 Reserve for Contingencies	405,368.10	405,368.10	0.00	0.00%

Total 3500 Reserves	**$ 405,368.10**	**$ 405,368.10**	**$ 0.00**	**0.00%**
3900 Retained Earnings	-1,010,565.75	-832,320.44	-178,245.31	-21.42%
Net Income	91,547.41	158,183.50	-66,636.09	-42.13%
Total Equity	**-$ 556,523.52**	**-$ 311,642.12**	**-$ 244,881.40**	**-78.58%**
TOTAL LIABILITIES AND EQUITY	**$ 1,959,441.28**	**$ 2,136,951.54**	**-$ 177,510.26**	**-8.31%**

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

	Total			
	Sep 2018	Sep 2017 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	116,281.90	131,068.50	-14,786.60	-11.28%
4020 I.D. Cards	415.00	345.00	70.00	20.29%
4030 Tournament Fees	22,625.10	13,780.00	8,845.10	64.19%
4050 Cart Revenue	35,665.00	43,712.00	-8,047.00	-18.41%
4055 GolfBoard Revenue	768.00	1,888.00	-1,120.00	-59.32%
4060 Golf Revenue - Gift Certif.	1,108.00	1,151.00	-43.00	-3.74%
4070 Gift & Rain Checks Redeemed	-2,627.00	-3,025.00	398.00	13.16%
Total 4001 Golf Revenue	**$ 174,236.00**	**$ 188,919.50**	**-$ 14,683.50**	**-7.77%**
4100 Tennis Revenue	5,000.00	10,088.00	-5,088.00	-50.44%
4200 Rental Income	1,350.00	1,350.00	0.00	0.00%
4300 Investment Income	7.49	24.58	-17.09	-69.53%
4400 Misc. Income	5.00	61.12	-56.12	-91.82%
4600 Restaurant Income	1.00	6,000.00	-5,999.00	-99.98%
4700 Advertising Revenue	0.00	200.00	-200.00	-100.00%
Total 4000 REVENUES	**$ 180,599.49**	**$ 206,643.20**	**-$ 26,043.71**	**-12.60%**
Total Income	**$ 180,599.49**	**$ 206,643.20**	**-$ 26,043.71**	**-12.60%**
Gross Profit	**$ 180,599.49**	**$ 206,643.20**	**-$ 26,043.71**	**-12.60%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	12,122.25	11,251.60	870.65	7.74%
5030 Operations	17,744.14	20,135.65	-2,391.51	-11.88%
5040 Operations O/T	476.47	-43.59	520.06	1193.07%
5050 Course Personnel	30,112.00	24,999.79	5,112.21	20.45%
5060 Course Personnel O/T	-110.99	-10.67	-100.32	-940.21%
5070 Seasonal Personnel	13,435.65	16,153.18	-2,717.53	-16.82%
5080 Seasonal Personnel O/T	17.96	2.70	15.26	565.19%
Total 5000 PERSONNEL EXPENSE	**$ 73,797.48**	**$ 72,488.66**	**$ 1,308.82**	**1.81%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	5,609.74	5,449.42	160.32	2.94%
5230 State Unemployment	1,440.44	1,814.37	-373.93	-20.61%
5250 Health Insurance	3,961.92	4,212.39	-250.47	-5.95%
5260 Workmans Compensation	1,606.56	1,363.46	243.10	17.83%
5270 Retirement Plans	735.19	632.80	102.39	16.18%
Total 5200 EMPLOYEE BENEFITS	**$ 13,353.85**	**$ 13,472.44**	**-$ 118.59**	**-0.88%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	678.75	530.77	147.98	27.88%
5430 Professional Fees	2,500.00	2,000.00	500.00	25.00%
5436 Advertising	993.26	1,154.00	-160.74	-13.93%
5440 Office Expense	1,392.83	1,214.35	178.48	14.70%

5441 Bank Charges	24.20	25.25	-1.05	-4.16%
5442 Credit Card Fees	4,277.68	4,205.55	72.13	1.72%
5450 Training and Dues	0.00	125.00	-125.00	-100.00%
5461 Authority Secretarial Services	240.00	140.00	100.00	71.43%
5469 Other Outside Services	383.38	308.14	75.24	24.42%
5470 Other Administrative	502.48	511.15	-8.67	-1.70%
5480 Utilities	4,039.93	3,933.83	106.10	2.70%
5500 Liability Insurance	4,073.76	3,941.30	132.46	3.36%
5520 Interest Expense	554.71	382.34	172.37	45.08%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 19,660.98**	**$ 18,471.68**	**$ 1,189.30**	**6.44%**
5600 SALES AND OPERATIONS				
5620 Clubhouse / Pro Shop Maintenance	250.00	0.00	250.00	100.00%
5640 Golf Pro Supplies	661.60	130.58	531.02	406.66%
Total 5600 SALES AND OPERATIONS	**$ 911.60**	**$ 130.58**	**$ 781.02**	**598.12%**
5700 PARK MAINTENANCE				
5710 Water	6,832.91	5,000.00	1,832.91	36.66%
5720 Heating Fuel	0.00	129.24	-129.24	-100.00%
5730 Grounds Maintenance	2,077.59	2,763.91	-686.32	-24.83%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	2,147.43	0.00	2,147.43	100.00%
5752 Agriculture/Chemicals Utilized	4,406.95	8,703.90	-4,296.95	-49.37%
Total 5750 Agriculture and Chemicals	**$ 6,554.38**	**$ 8,703.90**	**-$ 2,149.52**	**-24.70%**
5760 Irrigation Maintenance	2,102.53	0.00	2,102.53	100.00%
5770 Consumable Tools	445.33	267.72	177.61	66.34%
5795 Janitorial Supplies	29.01	27.84	1.17	4.20%
5800 Equipment Maintenance	1,755.95	716.65	1,039.30	145.02%
5820 Building Maintenance	883.34	358.37	524.97	146.49%
5840 Small Equipment	920.00	587.00	333.00	56.73%
5860 Gasoline/Diesel Fuel	1,764.20	1,426.52	337.68	23.67%
Total 5700 PARK MAINTENANCE	**$ 23,365.24**	**$ 19,981.15**	**$ 3,384.09**	**16.94%**
6000 CART EXPENSE				
6010 Cart Lease Expense	16,116.00	12,036.00	4,080.00	33.90%
6015 Board Lease Expense	1,264.71	2,529.41	-1,264.70	-50.00%
6020 Electricity	1,687.63	1,542.55	145.08	9.41%
6030 Maintenance	162.33	418.89	-256.56	-61.25%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 19,630.67**	**$ 16,926.85**	**$ 2,703.82**	**15.97%**
Total Expenses	**$ 150,719.82**	**$ 141,471.36**	**$ 9,248.46**	**6.54%**
Net Operating Income	**$ 29,879.67**	**$ 65,171.84**	**-$ 35,292.17**	**-54.15%**
Other Expenses				
8000 Depreciation/Amortization	19,973.46	20,464.31	-490.85	-2.40%
8002 Bond to City	0.00	4,202.36	-4,202.36	-100.00%
8004 Capital Debt to City	0.00	124.33	-124.33	-100.00%
8005 Operating Debt to City	0.00	124.33	-124.33	-100.00%
Total Other Expenses	**$ 19,973.46**	**$ 24,915.33**	**-$ 4,941.87**	**-19.83%**
Net Other Income	**-$ 19,973.46**	**-$ 24,915.33**	**$ 4,941.87**	**19.83%**
Net Income	**$ 9,906.21**	**$ 40,256.51**	**-$ 30,350.30**	**-75.39%**

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

	Total			
	Jul - Sep, 2018	Jul - Sep, 2017 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	430,574.00	467,399.50	-36,825.50	-7.88%
4020 I.D. Cards	5,080.00	7,235.00	-2,155.00	-29.79%
4030 Tournament Fees	45,171.10	32,400.00	12,771.10	39.42%
4050 Cart Revenue	150,324.00	153,276.00	-2,952.00	-1.93%
4055 GolfBoard Revenue	3,767.00	7,816.00	-4,049.00	-51.80%
4060 Golf Revenue - Gift Certif.	3,305.00	5,313.00	-2,008.00	-37.79%
4070 Gift & Rain Checks Redeemed	-11,795.00	-12,484.00	689.00	5.52%
Total 4001 Golf Revenue	$ 626,426.10	$ 660,955.50	-$ 34,529.40	-5.22%
4100 Tennis Revenue	15,000.00	30,088.00	-15,088.00	-50.15%
4200 Rental Income	4,050.00	4,050.00	0.00	0.00%
4300 Investment Income	22.22	68.85	-46.63	-67.73%
4400 Misc. Income	45.00	121.12	-76.12	-62.85%
4600 Restaurant Income	4.00	18,000.00	-17,996.00	-99.98%
4700 Advertising Revenue	0.00	200.00	-200.00	-100.00%
Total 4000 REVENUES	$ 645,547.32	$ 713,483.47	-$ 67,936.15	-9.52%
Total Income	$ 645,547.32	$ 713,483.47	-$ 67,936.15	-9.52%
Gross Profit	$ 645,547.32	$ 713,483.47	-$ 67,936.15	-9.52%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	37,652.47	38,999.81	-1,347.34	-3.45%
5030 Operations	71,131.61	72,729.92	-1,598.31	-2.20%
5040 Operations O/T	472.23	429.63	42.60	9.92%
5050 Course Personnel	71,566.85	78,002.80	-6,435.95	-8.25%
5060 Course Personnel O/T	297.67	321.80	-24.13	-7.50%
5070 Seasonal Personnel	43,182.83	49,250.76	-6,067.93	-12.32%
5080 Seasonal Personnel O/T	224.41	183.28	41.13	22.44%
Total 5000 PERSONNEL EXPENSE	$ 224,528.07	$ 239,918.00	-$ 15,389.93	-6.41%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	17,066.93	18,577.51	-1,510.58	-8.13%
5230 State Unemployment	5,919.30	6,757.85	-838.55	-12.41%
5250 Health Insurance	11,624.04	12,637.17	-1,013.13	-8.02%
5260 Workmans Compensation	4,826.09	4,387.48	438.61	10.00%
5270 Retirement Plans	1,864.84	1,940.00	-75.16	-3.87%
Total 5200 EMPLOYEE BENEFITS	$ 41,301.20	$ 44,300.01	-$ 2,998.81	-6.77%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	2,626.22	1,592.31	1,033.91	64.93%

5430 Professional Fees	7,500.00	6,375.00	1,125.00	17.65%
5436 Advertising	3,361.90	6,358.67	-2,996.77	-47.13%
5440 Office Expense	4,450.40	3,739.81	710.59	19.00%
5441 Bank Charges	86.10	81.60	4.50	5.51%
5442 Credit Card Fees	13,525.45	13,362.13	163.32	1.22%
5445 Postage	24.70	26.89	-2.19	-8.14%
5450 Training and Dues	380.00	730.00	-350.00	-47.95%
5461 Authority Secretarial Services	600.00	630.00	-30.00	-4.76%
5469 Other Outside Services	1,369.04	979.70	389.34	39.74%
5470 Other Administrative	1,802.81	1,211.05	591.76	48.86%
5471 Charitable Contributions		100.00	-100.00	-100.00%
5480 Utilities	13,134.88	12,480.60	654.28	5.24%
5500 Liability Insurance	12,226.28	11,823.86	402.42	3.40%
5520 Interest Expense	3,179.59	1,821.38	1,358.21	74.57%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 64,267.37**	**$ 61,313.00**	**$ 2,954.37**	**4.82%**
5600 SALES AND OPERATIONS				
5620 Clubhouse / Pro Shop Maintenance	4,568.44	0.00	4,568.44	100.00%
5640 Golf Pro Supplies	2,099.14	130.58	1,968.56	1507.55%
Total 5600 SALES AND OPERATIONS	**$ 6,667.58**	**$ 130.58**	**$ 6,537.00**	**5006.13%**
5700 PARK MAINTENANCE				
5710 Water	18,696.75	20,714.94	-2,018.19	-9.74%
5720 Heating Fuel	270.44	844.84	-574.40	-67.99%
5730 Grounds Maintenance	4,830.70	3,808.80	1,021.90	26.83%
5740 Tree Maintenance				
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	5,972.36	3,346.24	2,626.12	78.48%
5752 Agriculture/Chemicals Utilized	38,908.03	33,151.62	5,756.41	17.36%
Total 5750 Agriculture and Chemicals	**$ 44,880.39**	**$ 36,497.86**	**$ 8,382.53**	**22.97%**
5760 Irrigation Maintenance	6,357.33	2,940.94	3,416.39	116.17%
5770 Consumable Tools	1,315.21	267.72	1,047.49	391.26%
5780 Tee and Green Supplies	0.00	171.26	-171.26	-100.00%
5795 Janitorial Supplies	29.01	91.21	-62.20	-68.19%
5800 Equipment Maintenance	8,468.43	5,581.87	2,886.56	51.71%
5820 Building Maintenance	4,302.25	5,030.55	-728.30	-14.48%
5840 Small Equipment	920.00	587.00	333.00	56.73%
5860 Gasoline/Diesel Fuel	4,693.21	3,943.08	750.13	19.02%
Total 5700 PARK MAINTENANCE	**$ 94,763.72**	**$ 80,480.07**	**$ 14,283.65**	**17.75%**
6000 CART EXPENSE				
6010 Cart Lease Expense	48,348.00	36,108.00	12,240.00	33.90%
6015 Board Lease Expense	4,716.09	7,588.23	-2,872.14	-37.85%
6020 Electricity	5,403.24	4,896.18	507.06	10.36%
6030 Maintenance	1,442.08	1,223.08	219.00	17.91%
6050 Cart Insurance	1,200.00	1,200.00	0.00	0.00%
6060 Misc. Cart Expense	2,000.00	0.00	2,000.00	100.00%
Total 6000 CART EXPENSE	**$ 63,109.41**	**$ 51,015.49**	**$ 12,093.92**	**23.71%**
Total Expenses	**$ 494,637.35**	**$ 477,157.15**	**$ 17,480.20**	**3.66%**
Net Operating Income	**$ 150,909.97**	**$ 236,326.32**	**-$ 85,416.35**	**-36.14%**

Other Expenses				
8000 Depreciation/Amortization	59,362.56	59,083.65	278.91	0.47%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	5,319.51	-5,319.51	-100.00%
Total 8001 Capital projects	**$ 0.00**	**$ 5,319.51**	**-$ 5,319.51**	**-100.00%**
8002 Bond to City	0.00	12,946.68	-12,946.68	-100.00%
8004 Capital Debt to City	0.00	419.99	-419.99	-100.00%
8005 Operating Debt to City	0.00	372.99	-372.99	-100.00%
Total Other Expenses	**$ 59,362.56**	**$ 78,142.82**	**-$ 18,780.26**	**-24.03%**
Net Other Income	**-$ 59,362.56**	**-$ 78,142.82**	**$ 18,780.26**	**24.03%**
Net Income	**$ 91,547.41**	**$ 158,183.50**	**-$ 66,636.09**	**-42.13%**