REVISED-FINANCE/CLAIMS COMMITTEE MEETING

Thursday, September 12, 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:

   August 8, 2019 – Regular Meeting

5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated:

   September 12, 2019

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.
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.
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.
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.
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.
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.
13. Fiscal Year End 2019 Preliminary Forecast.
14. Receive Oak Hills Authority monthly Financial Statements for July 31, 2019.
15. Adjournment.

CITY OF NORWALK
FINANCE CLAIMS COMMITTEE
REGULAR MEETING
AUGUST 8, 2019

ATTENDANCE: Greg Burnett, Chair; Ernest Dumas, John Igneri, John Kydes, Nicholas Sacchinelli

OTHERS: Lisa Biagiarelli, Tax Collector; Chisamay Lam, Comptroller; Michael Stewart, Tax Assessor; Craig Schmidt, Risk Manager; Deputy Fire Chief Michael McCallum; Nick Roberts, Recreation and Parks Director; Mark Gartner, Oak Hills Authority Controller

CALL TO ORDER

Mr. Burnett called the meeting to order at 7:08 p.m.

ROLL CALL

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

PUBLIC PARTICIPATION

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

**** MR. IGNERI MOVED TO SUSPEND THE RULES TO ADD AN ITEM TO THE AGENDA.**
**** THE MOTION PASSED UNANIMOUSLY.**

**** MR. SACCHINELLI MOVED TO ADD AN ITEM REGARDING THE OPERATIONS AND PUBLIC WORKS SPECIAL CAPITAL APPROPRIATION FOR THE RECREATION AND PARKS MASTER PLAN.**
**** THE MOTION PASSED UNANIMOUSLY.**

APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS:

June 13, 2019 -- Regular Meeting

**** MR. KYDES MOVED TO APPROVE THE MINUTES OF THE JUNE 13, 2019.**
**** THE MOTION TO APPROVE THE MINUTES OF THE JUNE 13, 2019 AS SUBMITTED PASSED UNANIMOUSLY.**

CLAIMS COMMITTEE:

Receive the month Claims Report; review and approve claims as required for Claims Report dated: August 8, 2019

Ms. Biagiarelli came forward and reviewed the details involved with a court adjudication and settlement for one taxpayer and a duplicate payment for another taxpayer.

**** MR. IGNERI MOVED TO APPROVE THE REFUNDS FOR THE CLAIMS AS PRESENTED BY THE TAX COLLECTOR.**
**** THE MOTION PASSED UNANIMOUSLY.**

NARRATIVE ON TAX COLLECTIONS DATED AUGUST 8, 2019 – Receive Report and discuss.

MONTHLY TAX COLLECTOR'S REPORTS DATED JULY 31, 2019 – Receive Report and discuss.

Ms. Biagiarelli said that they were still posting the tax payments from the last few days of July and August 1st. Currently, the collection rate is at 98.95%.

The demand letters are being prepared for mailing. There is an allowance for uncollected taxes built into the budget. Next year will be a tax sale. The higher that the tax collection rate is, the lower the mill rate can be.

Mr. Burnett thanked Ms. Biagiarelli and her staff for their hard work. It benefits all the residents of the City. Ms. Biagiarelli said that the high collection rate also helps to keep the bond rating high.

UPDATE ON SENIOR TAX RELIEF

Mr. Michael Stewart, the Tax Assessor, came forward and distributed copies a summary on the Local Elderly Tax Relief Program. He directed everyone's attention to the 2018 - 2019 financial break out. He then gave the Committee an overview of the process and the projection for 2020-2021. The chart is designed to illustrate what the maximum of benefits could be for the elderly residents.

Mr. Stewart pointed out that by raising the income amount, more home owners can apply. He also noted that a letter had been sent out to the veterans who qualified informing them that the benefits had been increased.

Mr. Burnett said that the current ordinance would have to be changed and it would require a public hearing. Mr. Stewart said that he had spoken with Atty. Candela and that the item was included on the August 20th Ordinance Committee Agenda.

Mr. Stewart said that there had been some concern about a potential ordinance that would require any family member over the age of 25 living in a senior's household to report their income. This could potentially disqualify a number of seniors from receiving benefits.

Mr. Kydes left the meeting at 7:50 p.m.

**** MR. IGNERI MOVED TO APPROVE THE TAX ASSESSOR'S RECOMMENDATIONS REGARDING THE CHANGES TO THE LOCAL ELDERLY TAX RELIEF BE FORWARDED TO THE ORDINANCE COMMITTEE.**
**** THE MOTION PASSED UNANIMOUSLY.**

A. Authorize the Mayor, Harry W. Rilling, to execute an agreement with First Response Health and Wellness LLC to provide the injury prevention program for the Norwalk Fire Department for 5 years at a cost of $187,500 with the potential for the 5-year extension at a cost of $193,125. Account 161343-5258.

B. Authorize the establish a contingency for additional services as may be required for set up and testing year one and year six to establish baseline and progress of participants and generating statistics not to exceed $25,000 for the initial 5 year program and $35,000 for the second 5 year program.

**** MR. SACCHINELLI MOVED THE ITEMS.**

Mr. Kydes rejoined the meeting at 7:52 p.m.

Mr. Craig Schmidt, the Risk Manager for the City of Norwalk and Deputy Fire Chief Michael McCallum came forward to present the item. Mr. Schmidt said that shoulder injuries often lead to early retirements for firefighters. An injury prevention program would focus on improving firefighter mobility and stability. Mr. Schmidt and Deputy Chief McCallum spoke about the survey of other Fire Departments using a injury prevention program was done and the details of the RFP for an injury prevention program. The program involves both fitness and exercise that is focused on injury prevention. There will be a 2 hour program for five days a week. It will be mandatory that the firefighters attend the nutrition and exercise instruction portion. However, the firefighters will not be mandated to participate in the exercise portion. Discussion followed.

Mr. Kydes asked if this was included in the budget. Deputy Chief McCallum said that the Department was requesting approve this so it could go before the Common Council. This approval would be for a five year program with the possibility of an additional five year extension. Mr. Sacchinelli asked if the Department would come back with an update report. Ms. Lam pointed out that from the Risk Management viewpoint, it would be an operational cost and come from the insurance fund.

Mr. Burnett asked if there was a similar program for the Police Department or other departments. Mr. Schmidt said that it was a cultural shift for the department. Mr. Kydes had a number of questions about the topics included along with the nutrition. Deputy Chief McCallum said that the vendor has had other outside groups come in to offer yoga, and acupuncture.

**** THE MOTION PASSED UNANIMOUSLY.**

SPECIAL CAPITAL APPROPRIATIONS

A. Resolution: Approve Special Capital appropriations totaling $250,000 to fund a new capital projects to complete an updated Recreation and Parks Master Plan.

B. Resolution: authorize the closing of the following projects:

09-16-6030-6777-C0568 -- Brien McMahon turf field with a balance of $12,976

09-17-6030-5777-C0568 -- Brien McMahon turf field with a balance of $101,372

09-19-6030-5777-C0623 -- Testa Field Turf Replacement with available balance of $133,150.

**** MR. IGNERI MOVED THE ITEM.**

Mr. Nick Roberts, the Recreation and Parks Director, came forward and said that the last Master Plan for the Parks was done 26 years ago. this would update the Plan. Mr. Roberts reviewed the details of the turf projects that will be closed out and the cost savings involved.

Mr. Igneri said that the City had been working on the Plan of Conservation and Development (POCD). Mr. Roberts said that the POCD was very vague in terms of open spaces. This would be more in detail and more in depth. Mr. Roberts said that the new plan would be incorporated all the other Master Plans, such as the Americans With Disabilities Act (ADA) Plan, and other Plans such as the Conservation Plan.

Mr. Sacchinelli asked about the National Recreation and Park Association (NRPA) Accreditation. Mr. Roberts reviewed benefits with the Committee.

Mr. Burnett asked Mr. Roberts if it had been presented to the Planning Commission. Mr. Roberts said that the item had been to the Planning Commission and the BET.

**** MR. KYDES MOVED TO TABLE THIS ITEM TO THE SEPTEMBER FINANCE COMMITTEE MEETING.**
**** THE MOTION TO TABLE PASSED UNANIMOUSLY.**

Receive Oak Hills Authority monthly Financial Statement for May 31, 2019.
Receive Oak Hill Authority monthly financial Statement for June 30, 2019.

Mr. Mark Gartner, Oak Hills Authority Controller came forward and presented a financial overview of past year. He said that while weather was a factor, the Authority is looking at the various factors, such as price increases and changes in the golf industry and culture. The Authority is working on improving their marketing and the course conditions.

The restaurant and tennis court leases are improving. There have been numerous on the facility have generated a number of positive comments from golfers. The books have been closed and the basic audit has been completed within 24 days of the end of the fiscal year.

Mr. Igneri thanked Mr. Gartner for his concise report.

Mr. Sacchinelli asked if there was a membership model. Mr. Gartner said that there was and reviewed the details.

Mr. Burnett asked if the new members have generated any new ideas. Mr. Gartner said that the new members had just started last month. However, the Authority members are well-versed in marketing and finance.

Mr. Kydes thanked Mr. Gartner for his presentation.

Mr. Burnett said that he was in the restaurant in early June. He asked about the restaurant remodeling proceeds. Mr. Gartner said that they were in the middle of an RFP process for a new restaurant operator. Discussion followed.

ADJOURNMENT

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

The meeting adjourned at 8:45 p.m.

Respectfully submitted,

S. L. Soltes
Telesco Secretarial Services

AGENDA

SEPTEMBER 12, 2019

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
ACAR LEASING LTD	17-MV-300270	($118.73)	PRORATION
ACAR LEASING LTD	18-MV-300368	($255.43)	PRORATION
ACAR LEASING LTD	17-MV-300459	($224.06)	PRORATION
	17-MV-300809	($357.11)	PRORATION
ACAR LEASING LTD	18-MV-300865	($134.33)	PRORATION
ACAR LEASING LTD	18-MV-300818	($132.96)	PRORATION
ACAR LEASING LTD	18-MV-300400	($296.26)	PRORATION
	18-MV-300729	($247.61)	PRORATION
ACAR LEASING LTD	18-MV-300791	($296.26)	PRORATION
	18-MV-300803	($106.10)	PRORATION
ARAYA HELBERT	18-MV-303004	($82.19)	PRORATION
BAIRD ROBERT CAMPBELL	18-MV-304192	($68.69)	PRORATION
BENADUCI SONIA F	18-MV-305491	($33.36)	PRORATION
BOGDANY CAROLE H	18-MV-306535	($27.76)	PRORATION
BOYD MICHAEL EDWARD	18-MV-307014	($16.13)	PRORATION
BROWN ALLEN M	18-MV-307556	($17.31)	PRORATION
CANALES ALLAN	17-MV-309857	($22.69)	PRORATION
CARD EVERETT F JR	18-MV-310175	($12.98)	PRORATION
CASOLINO MICHAEL	18-MV-310799	($58.83)	PRORATION
CHAVEZ-RIOS JORGE LUIS	18-MV-312271	($12.38)	PRORATION
CHRISTY SUSAN J	18-MV-312764	($19.09)	PRORATION
CLARK LAUREN F	18-MV-374264	($37.45)	PRORATION
CONBOY TIMOTHY FRANCIS	18-MV-313602	($192.42)	PRORATION
COOPER ELLIS	18-MV-314115	($15.88)	PRORATION
CORZO-FLORES DALILA S	18-MV-314516	($18.72)	PRORATION

AGENDA

SEPTEMBER 12, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
CRANE WOODWORKING INC	18-MV-314777	($52.65)	PRORATION
CREEDON MEGAN DOWE	18-MV-314750	($66.18)	PRORATION
CULLEN BRENDAN LIAM	18-MV-403379	($313.22)	PRORATION
DAIMLER TRUST	18-MV-315631	($193.12)	PRORATION
	18-MV-315749	($241.84)	PRORATION
DAIMLER TRUST	17-MV- SEE BACK UP	($5,398.89)	PRORATION
DAIMLER TRUST	17-MV-403485	($570.02)	PRORATION
DAIMLER TRUST	17-MV-403535	($523.01)	PRORATION
DEJAEGER KEN DAVID	17-MV-316678	($196.14)	PRORATION
DELGADO VICENTE E	18-MV-317038	($14.39)	PRORATION
DELUCIA STELLA LOU	18-MV-317149	($72.57)	PRORATION
DORIS JOANNE	18-MV-318752	($18.05)	PRORATION
ELITE PLUMBING LLC	18-MV-370668	($98.35)	PRORATION
ELLIOTT STEPHEN MICHAEL	17-MV-404679	($132.55)	PRORATION
ENTERPRISE FM TRUST	18-MV-SEE BACK UP	($2,094.84)	PRORATION
FALLON PHEBE F	18-MV-321593	($11.79)	PRORATION
FIFTAL JEREMY C	18-MV-322240	($17.41)	PRORATION
FOX CANDICELYNN ALEXANDRA	17-MV-323703	($146.14)	PRORATION
	18-MV-323761	($111.73)	PRORATION
FRICK EMILY ANNE	17-MV-323991	($78.36)	PRORATION
GARCIA MARIA ESMERALDA	18-MV-324861	($88.11)	PRORATION
GJURAJ DRITA	18-MV-326337	($31.70)	PRORATION
GOLDSTEIN JANE	18-MV-326538	($18.05)	PRORATION
GORSKI MARIANNE DONNA	18-MV-327137	($77.24)	PRORATION
GRIBOSKY PHILIP S	18-MV-327697	($48.96)	PRORATION

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SEPTEMBER 12, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE — APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
GUZMAN MARIA I	18-MV-328348	($31.89)	PRORATION
HAMILTON JEANETTE ROSE	17-MV-328570	($20.46)	PRORATION
HANN AUTO TRUST	18-MV-328757	($717.85)	PRORATION
HARRINGTON ANDRE GORDON	18-MV-328914	($19.02)	PRORATION
HARRINGTON JOHN BRENNAN	18-MV-328923	($40.50)	PRORATION
HEES GERALD P	18-MV-800301	($41.21)	PRORATION
HELLER NORMA J	17-MV-329357	($27.76)	PRORATION
HENDRICK MARY T	18-MV-329493	($33.96)	PRORATION
HOGAN KEVIN P	17-MV-330346	($19.09)	PRORATION
HONDA LEASE TRUST	17-MV-330672	($116.75)	PRORATION
	17-MV-330896	($282.88)	PRORATION
	17-MV-331298	($54.56)	PRORATION
HONDA LEASE TRUST	18-MV-330618	($518.10)	PRORATION
	18-MV-331325	($282.95)	PRORATION
	18-MV-331467	($297.46)	PRORATION
HONDA LEASE TRUST	18-MV-331433	($329.37)	PRORATION
HONDA LEASE TRUST	18-MV-330914	($307.88)	PRORATION
HONDA LEASE TRUST	18-MV-330520	($106.47)	PRORATION
HOWARD BARBARA	18-MV-331803	($17.96)	PRORATION
HOWARD THOMAS E OR	17-MV-331694	($16.59)	PRORATION
HUERTA LUIS F	17-MV-407239	($23.36)	PRORATION
HYUNDAI LEASE TITLING TRUST	18-MV-332581	($53.29)	PRORATION
IANNACONE SHAWN A	18-MV-332813	($16.86)	PRORATION
ISIDRO-BARRIOS RONEL M	18-MV-333185	($13.56)	PRORATION
JOHNSON ELIZABETH	17-MV-334054	($21.62)	PRORATION

<u>AGENDA</u>

SEPTEMBER 12, 2019

<u>CLAIMS COMMITTEE MEETING</u>

REFUNDS PROCESSED CLAIMS COMMITTEE | APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
KAPLAN STUART N	18-MV-335972	($14.02)	PRORATION
KATZ LAWRENCE A	18-MV-336119	($14.39)	PRORATION
KOCSIS KRISZTINA	17-MV-408450	($11.84)	PRORATION
KOZINSKI JOHN A	18-MV-348825	($11.00)	PRORATION
LAWTHER MARIANNE	18-MV-338846	($22.75)	PRORATION
LERNER JEFFREY P	18-MV-339367	($18.30)	PRORATION
LOBLE DAVID VAN GELDEN	18-MV-339992	($172.11)	PRORATION
LUCIANO KATHERINE JANICE	17-MV-409220	($151.18)	PRORATION
MAHER MAUREEN A	18-MV-341494	($118.14)	PRORATION
MAKAREVICH ALA	18-MV-341605	($13.56)	PRORATION
MCCAREY DAVID JOHN 4TH	17-MV-343143	($105.71)	PRORATION
MCCONNON PATRICK JAMES	18-MV-343502	($57.11)	PRORATION
MCVEIGH BARBARA E	18-MV-344094	($12.06)	PRORATION
	18-MV-344095	($16.86)	PRORATION
MISERENDINO JUDITH	18-MV-345450	($16.03)	PRORATION
MITCHELL JAMES J	18-MV-345494	($87.87)	PRORATION
MONTOYA-PARDO CARLOS A	18-MV-346106	($13.23)	PRORATION
MOSELLIE KAREN MICHELLE	18-MV-800379	($58.36)	PRORATION
MURALES-MONTENEGRO ESWIN	18-MV-347135	($67.62)	PRORATION
NARANJO-PILAY GEANELLA BELEN	18-MV-347587	($56.93)	PRORATION
NISSAN INFINITI LT	18-MV-348415	($115.45)	PRORATION
	18-MV-348688	($154.76)	PRORATION
	18-MV-349006	($60.78)	PRORATION
NISSAN INFINITI LT	17-MV-410997	($165.55)	PRORATION
OLIVA-CAMEY JUAN P	18-MV-350181	($10.44)	PRORATION

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SEPTEMBER 12, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE | APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
OPPENHEIMER PHILIP W	17-MV-350133	($42.18)	PRORATION
OVIEDO JUAN	18-MV-350913	($35.61)	PRORATION
PAVLIK WILLIAM J	18-MV-352193	($54.00)	PRORATION
PERMAN SOLOMON D	18-MV-352848	($79.72)	PRORATION
PINTA-GUARANGA SEGUNDO JUAN	18-MV-353530	($40.35)	PRORATION
PRATT LYNNE N	18-MV-353905	($10.46)	PRORATION
RAHE KATHERINE ANGSTADT	18-MV-354999	($52.11)	PRORATION
RIVERA AMPARO DEJOSEPH	18-MV-356610	($62.92)	PRORATION
R. W. HAGGERTY POOL SERVICES INC	18-MV-354893	($21.10)	PRORATION
SAHLIA CHARLES	18-MV-358874	($47.59)	PRORATION
SANKARALINHAM PAUL R	18-MV-359509	($20.53)	PRORATION
SANTOS CARLOTA ANN	18-MV-359731	($68.39)	PRORATION
SATHYAPALAN PRASANTH	18-MV-373885	($75.49)	PRORATION
SCIARABBA ANGELA MARIA	18-MV-360438	($62.86)	PRORATION
SINGH PIARA	18-MV-361968	($33.97)	PRORATION
STAUFFER JULIET BUSHEY	18-MV-363297	($90.35)	PRORATION
TORRES JOSE L	18-MV-366113	($16.43)	PRORATION
TOYOTA LEASE TRUST	17-MV-366393	($318.65)	PRORATION
	17-MV-366512	($347.48)	PRORATION
	17-MV-366730	($204.16)	PRORATION
	17-MV-366753	($124.65)	PRORATION
	17-MV-366877	($430.98)	PRORATION

AGENDA

SEPTEMBER 12, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE — APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED	REASON
TOYOTA LEASE TRUST	17-MV-366407 ($332.17)	PRORATION
	17-MV-366428 ($230.87)	PRORATION
	17-MV-366695 ($339.46)	PRORATION
	17-MV-366722 ($239.11)	PRORATION
	17-MV-366843 ($159.32)	PRORATION
TOYOTA LEASE TRUST	17-MV-SEE BACK UP ($751.56)	PRORATION
TOYOTA LEASE TRUST	17-MV-366137 ($286.63)	PRORATION
TOYOTA LEASE TRUST	17-MV-367339 ($358.67)	PRORATION
TURNER BRUCE CUNNINGHAM	17-MV-367911 ($217.68)	PRORATION
	17-MV-367912 ($119.97)	PRORATION
USB LEASING LTD	18-MV-368501 ($265.48)	PRORATION
USB LEASING LT	18-MV-368467 ($98.38)	PRORATION
USB LEASING LT	18-MV-368414 ($195.93)	PRORATION
USB LEASING LT	16-MV- SEE BACK UP ($1247.50)	PRORATION
US BANK NA	18-MV-368360 ($531.64)	PRORATION
VANDERELS LYNN D.	18-MV-369023 ($28.31)	PRORATION
VAULT TRUST	18-MV-369514 ($99.72)	PRORATION
VAULT TRUST	17-MV-369044 ($587.32)	PRORATION
	17-MV-369149 ($261.01)	PRORATION
VAULT TRUST	17-MV-369253 ($383.50)	PRORATION
	17-MV-369256 ($537.39)	PRORATION
VITE BELEM	18-MV-370549 ($45.17)	PRORATION
VW CREDIT LEASING LTD	18-MV-371248 ($162.34)	PRORATION
VW CREDIT LEASING LTD	18-MV-371089 ($61.08)	PRORATION
VW CREDIT LEASING LTD	18-MV-370879 ($81.33)	PRORATION

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SEPTEMBER 12, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE — APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
VW CREDIT LEASING LTD	17-MV-415810	($193.61)	PRORATION
VW CREDIT LEASING LTD	18-MV-371289	($94.62)	PRORATION
VW CREDIT LEASING LTD	18-MV-371138	($144.04)	PRORATION
VW CREDIT LEASING LTD	18-MV-415818	($318.63)	PRORATION
VW CREDIT LEASING LTD	18-MV-371003	($63.20)	PRORATION
	18-MV-371214	($186.34)	PRORATION
WAHL MISTY A	17-MV-371008	($60.60)	PRORATION
WALSH PATRICIA M	18-MV-371535	($157.96)	PRORATION
WEED MARK A	18-MV-371880	($23.00)	PRORATION
WELCH PUTU	17-MV-415953	($217.86)	PRORATION
WONG AMBROSE HON WAI	16-MV-372144	($222.34)	PRORATION
	17-MV-372672	($184.67)	PRORATION
	18-MV-373057	($158.21)	PRORATION
WONG ROBERT QUINN	18-MV-373069	($110.42)	PRORATION
WONG THEDA L	18-MV-373072	($77.76)	PRORATION
ZAPATA MARLENE	18-MV-373444	($76.34)	PRORATION
ZELAYA-AGUILERA GLENDIS L	17-MV-373541	($109.42)	PRORATION

ATTORNEY CAROLE GILCHRIST

170 WEST ROCKS RD

5-23-167-0	18-RE-103935	($3653.79)	DUP PYMT

AGENDA

SEPTEMBER 12, 2019

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED	REASON
CORELOGIC TAX SERVICE 125 OLD SAUGATUCK RD 3-78-23-0	16-RE-118533 ($4709.95)	DUP PYMT
CORELOGIC TAX SERVICE 25 GREY HOLLOW RD 5-39-84-0	16-RE-118254 ($3733.58)	DUP PYMT
CORELOGIC TAX SERVICE 89 STRAWBERRY HILL AVE 5-1-52A-0	16-RE-120503 ($3668.01)	PAID IN ERROR
WOOD BRYAN & CARLEEN 458 FLAX HILL RD 5-78-116-0	18-RE-127807 ($3809.77)	PAID IN ERROR

DAIMLER TRUST

BILL #	PLATE #	VIN#	AMOUNT
18-315601	AC92676	WDDHF8JB5GB225485	$ 396.08
18-315604	AE84416	WDC0G4KB1GF095137	$ 406.04
18-315613	AA39661	55SWF4KB8FU091607	$ 485.88
18-315636	AR23063	WDC0G4KB3GF087332	$ 522.34
18-315707	9AUXS2	4JGDA5GB9FA515208	$ 400.11
18-315716	AC56548	WDDHF8JB3GB207793	$ 509.52
18-315736	AD36048	55SWF4KBXGU098995	$ 289.97
18-315738	2AMDF3	WDDHF8JB5GB182508	$ 226.23
18-315765	AC13596	4JGDF6EE3GA629159	$ 681.90
18-315791	AC55029	WDDGJ8JB2FG371919	$ 309.43
18-315803	AA39807	WDDHF8JB1GB198804	$ 283.29
18-315804	AC38062	55SWF4KB3GU099700	$ 434.96
18-315846	AK65639	WDDHF8JB0GB211252	$ 453.14
TOTAL			**$ 5,398.89**

	ENTERPRISE FM		
BILL #	PLATE #	VIN#	AMOUNT
18-320688	AD33640	YV4A22PK0G1065384	$ 520.88
18-320717	C152437	1FTMF1CB9JKD86233	$ 194.93
18-320733	C159762	1G1PA5SH8F7130760	$ 167.19
18-320736	C088494	5FNYF6H70HB076207	$ 175.47
18-320738	C084304	NM0LS7E74G1267195	$ 338.21
18-320746	1794DE	1GCNKPEX3CZ350057	$ 261.72
18-320748	AH91215	JN8AT2MVXHW258567	$ 167.84
18-320767	5917DE	3C6TRVAG9FE516697	$ 268.60
TOTAL			**$ 2,094.84**

TOYOTA LEASE TRUST

BILL #	PLATE #	VIN#	AMOUNT
17-365978	AH82711	2T3BFREV5FW337266	$ 31.72
17-366029	AC58998	3MYDLBZV3GY117124	$ 62.31
17-366123	710XDO	5TDBKRFH2FS100434	$ 420.31
17-366197	5AWAU0	JTMBFREV2FD139886	$ 95.55
17-366500	AA55087	JTMRFREV9FD154769	$ 141.67
TOTAL			$ 751.56

USB LEASING LT

BILL #	PLATE #	VIN#	AMOUNT
16-367551	5AHNE8	1G1RA6E43EU151376	$ 78.42 – Check
16-367587	9AHNE2	1G1PC5SB6E7286154	$ 43.40
16-367605	986ZNK	1G6AH5RX9E0110002	$ 402.57
16-367606	4ABWP7	2GKFLVEK4D6392300	$ 308.48
16-367647	6AFGM7	2GKFLWEK4E6124662	$ 265.09
16-367691	646YLD	1GKKVRKD5EJ262066	$ 149.54
~~16-366571~~	~~5ARBU9~~	~~5TDJKRFH2FS102700~~	~~$ 225.89~~
TOTAL			~~$ 1,473.39~~ 1247.50

Tax Servicing

AUG 02 2019

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: September 12, 2019
Re: Narrative for August, 2019 Tax Collector's Reports (2)

As of the end of August 2019, two months into our new fiscal year, we had collected more than $170 million, or **51.43%** of our $330 million adjusted tax levy. In addition, as of the end of August, 2019, we collected more than $7.9 million of our sewer use levy, or **47.68%.** We also collected 70.87% 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 slightly behind with regard to current taxes (-.47%) and sewer use (-2.56%).

With regard to prior years' collections, through the month of August 2019, we showed a net collection of more than $1.162 million in back taxes, interest, lien fees and other fees. This amount is nearly a million dollars less than what had been collected in the prior fiscal year through the end of August, because of last summer's tax sale.

There is a second report provided for August 2019. That is the **60 day collection report** that covers what was collected on the immediately prior grand list billing (2017 grand list) during the 60 days (July 1 – August 31) immediately following the end of the prior fiscal year on June 30, 2019. These figures are of interest to our finance department and to our external auditors in determining the collection rate under modified accrual accounting rules for how revenue is booked. The report shows that as of the end of August 2019, we had collected **99.04%** of our 2017 grand list adjusted tax levy that was initially billed in July 2018. In other words, in the 14 months since we billed those taxes, we collected 99.04% of what was due. This is a very high collection rate, particularly for a city of our size, and is likely the highest current collection rate among Connecticut's six largest cities.

The new fiscal year's collection period that began in mid June 2019 went well, and there were no major issues. We finished posting payments by the second week of August and began 'collection cleanup' by remailing bills that were returned to us, researching overpayments, reporting newly delinquent bills to the state Department of Motor Vehicles, and dealing with other problems.

We are now in the process of mailing delinquent notices, called 'demand for payment' notices. The term 'demand' is prescribed by state law, and is not intended to imply rudeness. We are required to 'demand' payment prior to pursuing any form of collection enforcement. Demands were mailed on September 11, and bear interest valid through the end of the month of September.

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 in the coming fiscal year. 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. Because not everybody will pay on time, mill rates are set slightly higher to allow for 'uncollected taxes'. If we keep the current tax collection rate high, that 'uncollectible' amount can be less. This is tax relief for every taxpayer. This is the primary driver for our aggressive collection enforcement policies.

Following the issuing of demand notices, we will begin working on the tax sale that will be held in the summer of 2020. We will also be working with our Assessor's office to prepare for the second installment tax billing that is mailed in mid December. This billing includes supplemental motor vehicle bills for motor vehicles newly registered after October 1, 2018. The assessor's office will need to acquire the supplemental billing list from the Department of Motor Vehicles, import it into our tax system, and reconcile and proof the data. Those bills will be 'due' January 1, payable by February 3, 2020, along with the second installment of dual installment real estate, sewer use and business personal property bills.

TAX COLLECTOR'S REPORT
AUGUST 2019

FISCAL YEAR 2019-2020 (2018 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 19 - AUG 19	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$20,298,846.95	$16,206,896.22	79.84%	$20,082,624.80	($216,222.15)	80.70%
PERSONAL PROPERTY	$18,801,474.70	$9,754,093.51	51.88%	$18,780,924.58	($20,550.12)	51.94%
REAL ESTATE	$292,525,761.66	$144,041,402.28	49.24%	$291,677,841.83	($847,919.83)	49.38%
TOTAL TAX	$331,626,083.31	$170,002,392.01	51.26%	$330,541,391.21	($1,084,692.10)	51.43%
SEWER USE	$16,686,428.00	$7,951,746.63	47.65%	$16,675,817.00	($10,611.00)	47.68%
IPP FEE	$203,250.00	$147,936.08	72.79%	$208,750.00	$5,500.00	70.87%

FISCAL YEAR 2018-2019 (2017 GRAND LIST)	ORIGINAL LEVY	JUN 18 - AUG 18				
AUTOMOBILE-REGULAR	$19,785,892.64	$16,053,136.55	81.13%	$19,577,574.88	($208,317.76)	82.00%
PERSONAL PROPERTY	$21,248,718.54	$11,325,632.25	53.30%	$21,236,754.76	($11,963.78)	53.33%
REAL ESTATE	$280,979,420.26	$139,652,971.22	49.70%	$281,002,295.78	$22,875.52	49.70%
TOTAL TAX	$322,014,031.44	$167,031,740.02	51.87%	$321,816,625.42	($197,406.02)	51.90%
SEWER USE	$15,844,431.00	$8,134,451.68	51.34%	$16,191,192.00	$346,761.00	50.24%
IPP FEE	$207,250.00	$151,730.86	73.21%	$208,000.00	$750.00	72.95%
TAX DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	$9,612,051.87	$2,970,651.99	-0.61%	$8,724,765.79	($887,286.08)	-0.47%
SEWER DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	$841,997.00	($182,705.05)	-3.69%	$484,625.00	($357,372.00)	-2.56%
IPP DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	($4,000.00)	($3,794.78)	-0.43%	$750.00	$4,750.00	-2.08%

BACK TAXES COLLECTED	FISCAL YR 2019-2020 (JUL 19 - AUG 19)	FISCAL YR 2018-2019 (JUL 18 - AUG 18)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$856,316.32	$1,290,627.41	($434,311.09)
PRIOR SEWER USE FEE	$46,211.71	$64,986.95	($18,775.24)
PRIOR IPP FEE	$1,674.89	$1,750.00	($75.11)
TOTAL PRIOR TAX, SEWER & IPP	$904,202.92	$1,357,364.36	($453,161.44)
CURRENT INTEREST	$72,446.15	$79,875.80	($7,429.65)
PRIOR INTEREST	$159,740.15	$308,924.35	($149,184.20)
SEWER USE FEE INTEREST	$10,437.17	$25,428.68	($14,991.51)
IPP FEE INTEREST	$398.23	$1,712.24	($1,314.01)
TOTAL INTEREST COLLECTED	$243,021.70	$415,941.07	($172,919.37)
PRIOR LIEN FEE	$3,715.96	$6,397.29	($2,681.33)
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	$3,715.96	$6,397.29	($2,681.33)
MISC FEES COLLECTED	$11,958.56	$312,398.52	($300,439.96)
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	$1,162,899.14	$2,092,101.24	($929,202.10)

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

ADT'L 60-DAY COLLECTION

TAX COLLECTOR'S REPORT
AUGUST 2019

FISCAL YEAR 2018-2019 (2017 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 18 - AUG 19	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$19,785,892.64	$18,654,499.17	94.28%	$19,364,489.53	($421,403.11)	96.33%
AUTOMOBILE-SUPPLEMENTAL	$3,590,970.07	$3,224,836.11	89.80%	$3,505,969.86	($85,000.21)	91.98%
PERSONAL PROPERTY	$21,248,718.54	$20,646,000.41	97.16%	$21,243,560.76	($5,157.78)	97.19%
REAL ESTATE	$280,979,420.26	$279,505,770.07	99.48%	$281,043,872.60	$64,452.34	99.45%
TOTAL TAX	$325,605,001.51	$322,031,105.76	98.90%	$325,157,892.75	($447,108.76)	99.04%
SEWER USE	$15,844,431.00	$16,133,384.95	101.82%	$16,272,566.00	$428,135.00	99.14%
IPP FEE	$207,250.00	$184,017.01	88.79%	$207,000.00	($250.00)	88.90%

FISCAL YEAR 2017-2018 (2016 GRAND LIST)	ORIGINAL LEVY	JUN 17 - AUG 18				
AUTOMOBILE-REGULAR	$18,742,512.33	$17,711,126.97	94.50%	$18,383,305.17	($359,207.16)	96.34%
AUTOMOBILE-SUPPLEMENTAL	$3,260,045.73	$3,012,916.77	92.42%	$3,241,312.32	($18,733.41)	92.95%
PERSONAL PROPERTY	$20,774,746.28	$20,427,861.95	98.33%	$20,998,392.44	$223,646.16	97.28%
REAL ESTATE	$269,517,650.26	$268,465,875.58	99.61%	$268,769,511.30	($154,294.41)	99.89%
TOTAL TAX	$312,294,954.60	$309,617,781.27	99.14%	$311,392,521.23	($308,588.82)	99.43%
SEWER USE	$15,371,652.00	$15,413,055.50	100.27%	$15,486,800.00	$115,148.00	99.52%
IPP FEE	$204,250.00	$189,566.57	92.81%	$214,000.00	$9,750.00	88.58%

TAX DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	$13,310,046.91	$12,413,324.49	-0.24%	$13,765,371.52	($138,519.94)	-0.39%
SEWER DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	$472,779.00	$720,329.45	1.55%	$785,766.00	$312,987.00	-0.38%
IPP DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	$3,000.00	($5,549.56)	-4.02%	($7,000.00)	($10,000.00)	0.31%

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

NORWALK
Recreation & Parks

CITY OF NORWALK
Recreation and Parks Department
125 East Avenue, Room 129
PO BOX 5125
Norwalk, CT 06851-5125

Finance and Claims Committee Council members,

I have provided the information below to address any questions in regards to the special appropriation request to fund a Parks Department Masterplan. The item will be on the agenda for discussion and we look forward to the Committee's approval.

Purpose

The Parks Master Plan will provide a set of recommendations for the Recreation and Parks Department based on feedback from members of the community, various stakeholders, and different interest groups. The Master Plan will include an analysis of the 1,000+ acres of public parks, 200+ acres of open space, and 70+ acres of waterfront under the direction of the Recreation and Parks Department. It will also look at our current strengths, weaknesses, conditions, and challenges, as a department. The Parks Master brings together the needs, wants, and concerns of the community, and will be strategic to achieving the Open Space, Parks, Trails, and Recreation goals in the POCD.

Scope

See an attached potential scoping list from a very reputable consultant firm who develops Park Master Plans for municipalities. The master plan will be the key implementation strategy for the open space and recreation initiatives within the city's POCD, which is a broader strategic plan, and requires more depth and detail in comparison. It will also aid in the development of Park Department policies, long-range goals, initiatives, and a system-wide plan. This will allow the department to serve the community's highest priorities and be responsible stewards of public assets and taxpayer dollars.

Cost

Prices can range based on many factors, for example, the amount of data you currently have, the amount of community outreach desired, and the level of planning required. For instance, the Town of Darien paid approximately $95K for a plan that covers 17 sites which are smaller in property size and number compared to the 54 in the City of Norwalk. The City of Stamford choose to do a more detailed plan for just three of their sites - Boccuzzi Park, Veteran's Park, and Cummings/WB & Marina - and paid more than $380K.

Considering the City of Norwalk has not had an updated plan in 26 years, the growth and change in demographics over that period, and trends in recreation, a full revision of the plan with extensive community outreach is recommended for the next Master Plan update. The pending Special Appropriation request is based on two preliminary proposals from consultants, other comparable municipal plans, and on the standard industry cost of $250K for a system of our size. The same amount was also recommended and confirmed by Steve Kleppin, Director of Planning and Zoning, last year who oversaw the funding request for the POCD update.

Benefits

The Master Plan will be designed to be flexible, providing a high-level framework, and will help the department build the systems and processes that will lead to sustained success. A Master Plan is also a required element for the department to attain National Recreation and Park Association Accreditation, which the department and City hopes to pursue. A Master Plan will also serve as a promotional document that calls attention to park needs and assets, and will help elevate the department's status on possible grant applications.

Action items

I am requesting the approval and support of the Committee for the Special Appropriation item which will be placed on the September 11th Recreation Committee meeting agenda. The appropriation seeks to utilize surplus funds from closed-out projects to fund the Master Plan. Once approved, the special appropriation will require the approval of the Finance and Claims Committee as well. The item was previously reviewed and approved by the BET and Planning and Commission.

Every great city has a great park system, and this is the first step in creating that vision for the future! Thank you for your consideration.

Sincerely,

Nick Roberts
Director, Recreation and Parks

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

NORWALK
The Sound of Connecticut

MEMORANDUM

DATE: June 26, 2019

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

FROM: Harry Rilling, Mayor

RE: Operations & Public Works Special Capital Appropriation

Attached is a request from Operations & Public Works for a $250,000 special capital appropriation to fund an updated Recreation and Parks Master Plan. This project is critical to meet the current recreation programming needs of the city and will support the accreditation process. A masterplan is required by the National Recreation and Park Association (NRPA) for Accreditation of Park and Recreation Agencies (CAPRA). Accreditation reflects the City's pursuit of excellence in resident services and a commitment to the continuous improvement of City offerings.

In the attached documents, the Director of Management & Budgets and the Director of Recreation and Parks have provided additional information regarding funding for these projects.

ACTION REQUESTED:

1. RESOLUTION: Approve special capital appropriations totaling $250,000 to fund a new capital project to complete an updated Recreation and Parks Master Plan..
2. 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.

NORWALK
The Sound of Connecticut

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

MEMORANDUM

DATE: June 26, 2019

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

FROM: Henry M. Dachowitz, Chief Financial Officer

RE: Operations & Public Works Special Capital Appropriation

Attached is a special capital appropriation request from the Operations & Public Works department in the amount of $250,000. This appropriation will fund consulting services related to updating the Recreation and Parks Master Plan. The current plan was adopted in 1993 and no longer reflects the City's programming needs and accreditation goals. The department has identified two existing projects for closure. The BMHS Turf Field project accounts 09-16-6030 C0568 and 09-17-6030 C0568 with available balances of $12,976 and $101,372, respectively; and the Testa Field Project account 09-19-6030 C0623 with an available balance of $133,150. These projects have been completed with budget surpluses. Closure of these projects will reduce total City capital appropriations by $247,498. As such, this special appropriation will result in a net increase of $2,502 to the City's total capital appropriations.

The Finance Department recommends the approval of this Special Capital Appropriation request.

ACTION REQUESTED:

1. RESOLUTION: Approve special capital appropriations totaling $250,000 to fund a new capital project to complete an updated Recreation and Parks Master Plan.

2. 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.

CITY OF NORWALK
Recreation and Parks Department
125 East Avenue, Room 129
PO BOX 5125
Norwalk, CT 06851-5125

NORWALK
Recreation & Parks

MEMORANDUM

DATE: June 19, 2019

TO: Angela Fogel, Director Management & Budgets

FROM: Nick Roberts, Director Recreation and Parks

CC: Henry M. Dachowitz, Chief Financial Officer
Anthony R. Carr, PE, CFM, Chief of Operations and Public Works

RE: Special Appropriation Request for an Updated Parks and Recreation Master Plan

We are respectfully requesting a capital project funding reallocation for the preparation of an updated Recreation and Parks Department "Master Plan". We have identified available funding sources resulting from unexpended budget from the following completed capital projects: CO568 "BMHS Turf Field" (09-16-6030 $12,975.50 & 09-17-6030 $101,372.00) and C0623 "Testa Field" (09-19-6030 $133,150.00).

The City's existing Recreation and Parks Master Plan was completed in 1993, and adopted by the Common Council in 1996. The existing Master Plan is outdated and does not meet the City's current and future programmatic needs and accreditation goals. We have received a proposal from a qualified consulting firm to prepare an updated Parks and Recreation Master Plan. The scope of work includes the attached project scoping checklist, and the following deliverables at an approximate cost $250,000.

- Part 1 – Existing Conditions Analysis
- Part 2 – Needs and Priorities Assessment
- Part 3 – Long-Range Vision
- Part 4 – Implementation Plan
- Part 5 – Parks and Recreation Master Plan Report

A successful master planning process will transform a community's vision into tangible plans to create outstanding and enhance existing recreation opportunities, well-maintained facilities, and a customer-focused and responsive recreation and parks system.

A masterplan is also a required for the Department to attain National Recreation and Park Association (NRPA) Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation. This accreditation identifies areas for improvement by comparing an agency against national standards of best practice.

Your consideration to this matter is greatly appreciated.

Parks and Recreation Master Plan - Sample Scope of Work

Through our extensive experience, we have found that organizing the scope of work for a Parks and Recreation Master Plan update into five parts or phases is a concise and effective way to stay on schedule and reach consensus. The following sample scope includes our typical approach which meets CAPRA accreditation requirements and allows a "feedback loop" for review, comments and revisions at the end of each phase. Each phase concludes with an interim product, which ultimately forms the updated Master Plan as Part 5. These five phases are:

Part 1 – Existing Conditions Analysis
Part 2 – Needs and Priorities Assessment
Part 3 – Long-Range Vision
Part 4 – Implementation Plan
Part 5 – Parks and Recreation Master Plan Report

Part I – Existing Conditions Analysis

1.1 Develop Project Public Participation Plan – AECOM will development a comprehensive Project Public Participation Plan for the Project Team's review and approval. The Project Public Participation Plan shall detail the following:

- Communications goals
- Communications methods
- Measurable objectives
- Strategies and tactics
- Key messages
- Spokespersons
- Activities
- Timelines
- Responsibilities

1.2 City Website Materials – AECOM will provide deliverables in a digital format for posting to the City's website. Products may include a project schedule, approved chapters of final report and meeting notes. Posting of materials and maintenance of website will be the responsibility of the City.

1.3 Kickoff Meeting – AECOM will conduct a ½ day kickoff/orientation meeting with the Project Team (City Staff) to review and discuss:

- Project scope and schedule
- Roles and expectations
- Needs, priorities, obstacles, opportunities and implementation
- Status of previous Parks and Recreation Master Plans
- Comprehensive Plan and other guiding documents
- Stakeholder Interviews

- Website materials
- Final document format
- Presentation of Public Participation Plan

1.4 Public Engagement Website - AECOM and mySidewalk will create a website for the project in collaboration with the City. The website will include posting of digital (PDF) documents for public review along with up to 40 discussion topics. Website hosting, administration and moderation services will be provided for up to 12 months. An interactive City-wide Google Map will be provided during each phase of the project for public comments. Comments received will be documented and organized by topic for analysis and inclusion in final Master Plan. A final post-project report will be provided with all data, metrics and profiles of participants.

1.4 City Base Map Development – AECOM will prepare a digital GIS base file in the MXD file format for the project study area (the study area is determined by expanding the City boundary by two miles in each direction) which shall include all relevant City layers and those of containing information regarding adjacent municipal/City facilities that are used by residents. The sources of the GIS Map will include but are not limited to the following:

- City data
- Private
- Non-Profit
- HOA

1.5 Population/Demographic Analysis – AECOM will evaluate the current and projected population trends in the City including the size, character, ages, gender, ethnicity, income level and education level using data provided in the American Communities Survey.

1.6 High-Level Lifestyle Analysis – AECOM will prepare a High-Level Lifestyle Analysis using ESRI Tapestry Lifestyle data as a market customer analysis.

1.7 Parks and Program Evaluation – AECOM will evaluate each of the City's existing parks. An evaluation form will be developed with City staff prior to the evaluation. AECOM will prepare a memorandum summarizing the findings from the evaluation, including deficiencies in quantity and type of facilities, and opportunities and recommendations for system improvements.

1.8 Existing Conditions Analysis Summary – AECOM will compile the findings from the tasks outlined above into a draft Existing Conditions Analysis Summary document, including:

- Project overview
- Base map of existing system
- High-level lifestyle analysis
- Summary of existing system, including parks, facilities, trails and programs

Part I – Deliverables include:

- *Project Public Participation Plan (1.1)*
- *Website Materials (1.2)*
- *Kickoff Meeting notes (1.3)*
- *Base Map (1.4)*
- *Demographic Analysis (1.5)*
- *High-Level Lifestyle Analysis (1.6)*
- *Existing Park, Facility, Trails and Program Summary (1.7)*
- *Existing Conditions Analysis Summary (1.8)*

Part II – Needs and Priorities Assessment

2.1 Public Involvement – AECOM will use the following techniques to determine parks and recreation needs and priorities, including both facilities and programs.

- Six (6) focus group meetings
- Two (2) evening community meetings to provide broad-based community input
- One (1) youth workshop

2.2 Stakeholder Interviews – AECOM will facilitate a series of 10 stakeholder interviews to be conducted via phone or in-person. Stakeholder interviews may be with the City Manager, elected officials and senior park staff.

2.3 Statistically Valid Public Survey - AECOM will work with the City to develop a statistically valid mail/telephone survey focusing on the parks, facility and trail needs, usage and priorities of residents. AECOM and ETC/Leisure Vision will detail the methodology of the survey and work with the City in the development of the questions. A draft survey instrument of the statistically valid survey will be provided to the City for review prior to administration of the survey and may not exceed six pages in length. Techniques utilized for administration of survey will include mail, telephone and a website. The statistically valid survey will have a minimum guaranteed sample size of 600 with a level of confidence of 95% and margin of error of ±4.0%. Survey will include a set of important/unmet needs matrices, and national benchmarking, tailored to the questions of the survey.

2.4 Online Survey – AECOM will prepare a web-based survey (via Survey Monkey) which will allow for the cross-checking of public input results with statistically valid and online responses. Though not statistically valid itself, the on-line survey results will help to identify and verify trends within the City for usage, importance, barriers to use, communications, funding, priorities and demographics.

2.5 Benchmarking/ Comparison of Parks and Recreation Resources – AECOM will benchmark/ compare the parks and recreation resources of the City with similar municipal departments in regards to number of parks per capita, park facilities, open space, recreation/sports facilities per capita, recreation/sports programs and services, usage, revenues to expenditures, overall budgets and staffing levels.

2.6 Service Area Analysis – AECOM will work with City staff to verify existing parks and recreation access standards in coordination with current NRPA and comprehensive plan standards. Level of service analysis will include acreage and facility level of service results. Based on the standards established with City staff, AECOM will conduct a GIS-based service areas analysis for each type of existing park and/or recreation facility in the City based on current classifications. This task will help identify current City-wide service levels for use in development of future goals and policies for revised level of service standards. Using demographic projections analyzed earlier, AECOM will prepare projected park, facilities and acreage needs for 5, 10 and 15-year increments based on current level of service standards.

2.7 Needs and Priorities Analysis Summary – Based on the tasks outlined above, AECOM will establish recommendations from citizens based on the public survey, stakeholder interviews, and analysis of data. This information, along with the results of the survey and public input in task 2.1, will provide the basis for determining the priority for parks, facilities and trails development needs of the City.

2.8 City Commission Presentation – AECOM will conduct an update presentation of findings to City Commission. In additional, content from each interim section will be made available online for general public review. This 'check-in' presentation will ensure the project team is on firm base before launching the next phase of the project.

Part II – Deliverables include:

- *Stakeholder Interview notes (2.2)*
- *Statistically Valid Public Survey Summary Report (2.3)*
- *Online Survey results (2.4)*
- *Benchmarking/Comparison Summary (2.5)*
- *Level of Service Analysis Maps (2.6)*
- *Needs and Priorities Analysis Summary and PowerPoint (2.7)*

Part III – Long-Range Vision

3.1 Visioning Workshop – AECOM will facilitate a two-day Visioning Workshop with City staff, general public, special interest groups, stakeholders, school representative(s), and community officials to develop a long-range vision for the City's parks and recreation system. A preliminary agenda for the workshop includes:

- Tour of existing park sites with project team and City staff
- Presentation of the Needs and Priorities Analysis findings
- Discussion of alternative "responses" to needs and priorities, including alternative roles for the City as provider, partner and/or facilitator
- Development of Goals, Policies and Objectives
- Identification of key "sub-systems" for further planning and development, including guiding principles and planning criteria
- Tentative 'sub-systems' could be:
  - Parks

- Facilities
    - Aquatics
    - Natural Lands
    - Trails
    - Program/ Recreation
- Development of preliminary subsystem visions

AECOM will prepare a PowerPoint presentation summarizing key principles, concepts and ideas developed during the workshop and conduct one public open house at the conclusion of the workshop.

3.2 Order of Magnitude Estimate of Probable Construction Costs – AECOM will prepare an "order-of-magnitude" opinion of probable construction costs (Excel) to implement each of the parks and/or other improvements shown on the Conceptual Parks System Vision Map and the individual park concept plans, including:

- Land Acquisition (based on costs/acre provided by the City)
- Park/Facility Development (based on comparable facilities)
- Programming/Staffing (based on historic data provided by the City)
- Operations and Maintenance for existing and proposed system (based on historic data provided by the City)

Part III – Deliverables include:

- *Visioning Workshop Meeting notes (3.1)*
- *Goals, Objectives and Policies (3.1)*
- *Conceptual Parks System Vision Map (3.1)*
- *Estimate of Probable Costs (3.2)*

Part IV – Implementation Plan

4.1 Implementation Workshop – AECOM will conduct a one-half day Implementation Workshop with the Department Staff, City Administrators, Finance Department Staff, School District, and/or other City staff to review the Cost statement, and to discuss various Implementation Strategies for the Parks and Recreation Master Plan, including both public and private initiatives. In order to prepare for the workshop, the City will prepare estimates of available funding (from current sources) for the next 5, 10 and 15 year periods. A preliminary agenda for the workshop includes:

- Review of the vision and estimate of costs
- Review of the needs and priorities summary
- Review of current 5-year CIP
- Review of funding projections
- New park priorities and recommendations
- Recreation program priorities and recommendations
- Determination of top spending priorities
- Development of funding, phasing strategies for 5 and 10-year periods for existing and proposed system

- Coordination with other long-term goals of the City

4.2 10-year Action Plan – AECOM will develop a 10-Year Action Plan which includes issues, strategies, priorities and analysis for budget support and funding mechanisms for the parks system, open space, trails and recreation/sports facilities. The action plan shall include, but not be limited to, the following:

a) A prioritized list of new park projects based on established goals and community input for the parks and recreation Capital Improvement Program (CIP) including suggested timelines. Projects must meet the City's criteria for inclusion in the CIP;
b) Identification of park land including possible new park sites (parcels) and open space to meet future needs and potential acquisition strategies;
c) Analysis of park development benchmarks of program fees, park features, existing budgets and admission fees;
d) Recommendations and priorities for present and future recreation and aquatic programming needs of the City;
e) Level of Service and park classification system recommendations;
f) Budget and funding priorities and timeframes;
g) Identification of potential grant funding sources, strategies and timelines;
h) Identification of long-term recommendations in five-year increments through 2026.

Part IV – Deliverables include:

- *Implementation Workshop minutes (4.1)*
- *10-Year Action Plan (4.2)*

Part V – Parks and Recreation Master Plan

5.1 Draft System Plan Open House – AECOM will conduct a public open house to gain input while the draft master plan is available online. AECOM will record comments made by the public. AECOM will provide a record of all comments to the Project Team for review.

5.2 Develop Final Parks and Recreation Master Plan Document – AECOM will compile the interim documents prepared from Parts I – IV (outlined above) into a final Parks and Recreation Master Plan report and will included the following:

- Existing System Analysis (Part I)
- Needs and Priorities Assessment (Part II)
- Long-Range Vision (Part III)
- Action Plan (Part IV)
- A Parks and Recreation Master Plan PowerPoint

5.3 Marketing Materials and Executive Summary – AECOM will prepare a one-page brochure and an Executive Summary 11x17" glossy-finish graphic booklet for the project. In addition, website content will be provided in PDF format for posting to the Department's website.

5.4 City Commission Presentation for Adoption/Approval – AECOM in coordination with City staff will present the final Parks and Recreation Master Plan at a public hearing, scheduled by the City, to solicit City Commission approval and/or adoption.

Part V – Deliverables include:

- *Digital and printed copies of Parks and Recreation Master Plan Document (5.2)*
- *Digital and printed copies of Executive Summary (5.3)*
- *Digital marketing materials for website (5.3)*

Potential Additional Services for Consideration

- Comprehensive ADA Evaluation
- Comprehensive Greenways, Blueways, Trails, Bicycle and Pedestrian Plan
- Wayfinding and Signage Plan
- Park System Resiliency Evaluation

AECOM

AECOM
2090 Palm Beach Lakes Blvd.
Suite 600
West Palm Beach, FL 33409

561 515-3932 Office
561 308-0138 Cell
www.aecom.com

May 21, 2019

Parks System Master Planning - Project Scoping Checklist

PART I – Inventory and Analysis

Environmental

- Inventory and GIS Map the Natural Environment
- Inventory and GIS Map Existing and Future Land Use
- Inventory and GIS Map Existing Parks and Recreation Facilities
  - Parks
  - Recreation Facilities
    - Public
    - Private
  - Greenways, Blueways and Trails
  - Walkable Streets
- Assess the Natural Environment
  - Identify Environmentally Sensitive Lands for Preservation
  - Identify Unique Capabilities of the Environment
- Assess the Condition of the Facilities
  - Identify Critical Areas of Concern
  - Identify Categories for Improvement
  - Identify Redevelopment Opportunities
- Assess Equitable Access
  - Identify Community Boundaries
  - Conduct Service Area Analysis
  - Perform Gap Analysis

Social

- Conduct a Demographics Analysis
- Conduct a Historic and Cultural Resources Analysis
- Analyze Existing Programs and Services
  - Public
  - Private
  - Commercial

Economic

- Conduct Funding Analysis
- Conduct Staffing and Expenditures Benchmarking
- Analyze Maintenance Standards and Expenditures

Deliverables:

- *Composite Existing Parks and Recreation Facility Base Map*
- *Summary Existing Conditions Analysis Report*

AECOM

PART II – Needs, Priorities and Interests Assessment

- Conduct Qualitative Techniques:
  - o Review and Interpret Demographic Trends and Characteristics of the City
  - o Conduct a Statistically Valid Leisure Interest Survey
  - o Interviews w/ City Commissioners, City Manager
  - o Advisory/Steering Committee Workshop
  - o Interviews w/ User Groups, School Board, Other Recreation/ Cultural Organizations
  - o Neighborhood/Community/ Public Workshops
  - o Focus Groups
  - o On Site Surveys

- Conduct Quantitative Techniques:
  - o Benchmarking Analysis
    - State and National Standards
    - Comparable Communities
  - o Acreage Level of Services
  - o Facilities Level of Service
  - o Geographic Service Areas

- Prepare and Submit Needs, Attitudes and Interests Assessment

- Conduct Review Meeting(s)
  - o Staff
  - o Steering/Advisory Committee
  - o Neighborhood/ Public
  - o Planning Board/ Committees
  - o City Commission

Deliverables:
- *Needs, Attitudes and Interests Assessment Summary*
- *Review Meeting Minutes*

PART III – Visioning

- Conduct Tours of Comparable Community Parks and Open Space Systems
- Identify, Invite Key Stakeholders (Including Cities, School Board, Private/ Non-Profit Providers)
- Conduct Visioning Workshop
- Develop Subsystem Visions (Parks, Recreation Facilities and Activities, Trails, Greenways, Open Space, Streets, Programs, etc)
- Develop Conceptual Master Plans, Illustrative Sketches Depicting Major Proposed Expansions, Improvements
- Conduct Review Meeting(s):
  - o Staff
  - o Steering/Advisory Committee
  - o Neighborhood/ Public
  - o Planning Board/ Committees
  - o City Commission
- Refine Vision, Plans and Sketches

AECOM

Deliverables:
- *Visioning Workshop Minutes*
- *Vision Map, Conceptual Plans and Sketches*
- *Summary of Proposed Capital Improvement Projects*

PART IV – Implementation Strategy

Funding

- Prepare and Submit a Cost Estimate of Proposed Capital Improvement Projects, Programs, Operations and Maintenance
- Prepare a Summary of Potential Funding Vehicles for Current and Future Services, Including But Not Limited to Increased Taxes, Bonds, User Fees, Grants, Partnerships, Etc
- Conduct a Funding/ Implementation Workshop with City Staff, Including Representatives from the City Manager and City Finance Departments to determine phasing priorities; to review various funding vehicles, including state and federal grants, and to determine a realistic, phased funding scenario for proposed Improvements
- Prepare a Funding/ Implementation Strategy that Includes:
  - Phased Recommendations for Policy, Operations, Maintenance and Capital Improvements Over the 5, 10 and 20 Year Periods
  - Grants Application Strategy
  - Recommended Level-of-Service Standards
  - Acquisition Opportunities and Priorities
  - Management and Maintenance Operations
  - Goals for Accomplishing the Overall Vision and Recommendations of the Plan
- Submit Draft Funding and Implementation Plan for Review and Discussion
- Prepare Draft Update to Capital Improvements Program
- Revise and Resubmit Implementation Program, if Required
- Conduct Review Meeting(s):
  - Staff
  - Steering/Advisory Committee
  - Neighborhood/ Public
  - Planning Board/ Committees
  - Councils/ Commission
- Revise and Resubmit Implementation Program

Deliverables:
- *Budget Level Cost Estimate for all Proposed Improvements*
- *Summary of Potential Funding Sources*
- *Funding/ Implementation Workshop Minutes*
- *Draft and Final Funding/ Implementation Plan*
- *Review Meeting Minutes*

Program and Policy Initiatives

- Prepare Draft Goals and Objectives to Incorporate Master Plan Vision and Principles Into the General Plan
- Prepare Draft Recommended Revisions to the Land Development Regulations to Align with Master Plan Vision and Principles

- Prepare Draft Recommended Revisions to the Transportation Improvements Program to Include Projects Identified in the Master Plan
- Update Other Plans/ Codes
- Conduct Review Meeting(s):
  - Staff
  - Steering/Advisory Committee
  - Neighborhood/ Public
  - Planning Board/ Committees
  - City Commission
- Revise and Resubmit Final Plan Updates
- Final Presentation(s) for Adoption/Approval

Deliverables:

- *Draft Updates*
- *Review Meeting(s) minutes*
- *Final Updates*

PART V – Comprehensive Parks and Recreation Master Plan

- Prepare and Submit Final Report
  - Executive Summary/Poster
  - Existing Conditions Analysis Report
  - Needs, Attitudes and Interests Assessment Summary
  - Vision Map, Conceptual Plans and Sketches
  - Summary of Proposed Capital Improvement Projects
  - Implementation Plan
  - Appendices (Meeting Minutes, etc)
- Conduct Review Meeting(s):
  - Staff
  - Steering/Advisory Committee
  - Neighborhood/ Public
  - Planning Board/ Committees
  - City Commission
- Revise and Resubmit Final Report
- Final Presentation for Adoption/Approval

Deliverables:

- *Final Report*
- *Review Meeting(s) minutes*

Potential Additional Services for Consideration

- Comprehensive ADA Evaluation
- Comprehensive Greenways, Blueways, Trails, Bicycle and Pedestrian Plan
- Wayfinding and Signage Plan
- Park System Resiliency Evaluation

CITY OF NORWALK
Department of Information Technology

To: Members of the Finance Committee

From: Karen Del Vecchio, Director IT
Donna I. King, City Clerk

Re: Special Event Permit Software for City Clerk

Date: September 5, 2019

Organizations that wish to have a public gathering or special event in Norwalk are required to apply for and obtain a permit from the City Clerk (*City of Norwalk Ordinance Chapter 88 Public Gatherings and Special Events*). Some examples of these types of gatherings are: carnivals; block parties; fundraisers; parades; exhibitions; assemblies; road races & walk-a-thons; PTO events; activities, whether free or not, on City Property where the public is invited by an outside organization; and some private events where street closings are needed. Applications are notarized and must include the proper insurance. On average the City Clerk issues approximately 120 special permits each year. The City Clerk requests 30 day lead time and collects a nominal permit fee.

Depending on the type or scope of the event, other City departments may need to review and approve the permit application to insure all city codes and regulations and state laws are met. Typically, these departments include: Code Enforcement; Zoning; Public Works; Health; Fire Marshall; Police; and Recreation and Parks. Other agencies, like the Harbor Master and EMS, may need to be notified as part of the process.

Moreover, additional permits, aside from the Special Permit, may be required. For example, if food is being served, tents erected, alcohol served, or roads closed and traffic detoured, other City departments and agencies may issue their own specific permits or bonds and require an inspection prior to issuing the permit. Some permits are further reviewed by the Law Department, Recreation and Parks Committee and/or full Council.

The Problem

- ✓ The special event permit intake, review, and signature process as it exists today is entirely manual.
- ✓ The process is confusing, time-consuming and frustrating for event organizers who are required to visit each department in the city for sign-off.
- ✓ "Public Signings" have been conducted in the past but are inconvenient for both the public and staff. Additionally, Police and Public works often need more time with applicants than is available at a public signing.
- ✓ Internally, the process requires considerable manual coordination and communication between the City Clerk and a multitude of departments and agencies.
- ✓ No single event calendar exists for alerts, reminders, and notification to all concerned entities, including the public.

Proposed Solution

In the fall of 2018, the City Clerk and IT Department began extensive research in ways to improve the manual special permit process by reviewing how other municipalities, both in and beyond Connecticut, had implemented an automated intake and approval process. The team also interviewed current permit system vendors to see if those solutions could be extended to the Special Permit process. After vetting several solutions over months of product demos and vendor interviews, the team unanimously selected the Event Approvals eProval system as having the features Norwalk needed. IT negotiated additional services and discounts directly with the vendor to obtain the features desired within budget.

Benefits

The City Clerk identified numerous benefits to moving toward an automated system:

- Event organizers complete an online application via a web portal. Any time an action is completed on the application, the organizer is emailed an update.
- It will give each department that signs onto the permit a record of each permit issued along with the date of the event.
- It allows the signer to ask questions as well as make notes.
- A common calendar will be produced for the staff and the public to see for all public events upcoming.

/

- Because of the questions asked within this software, the application is automatically directed only to the necessary signers.
- Recurring events can be stored and auto-filled for future use by the applicant (road races, festivals, etc.)
- The system allows for uploads of materials we may require i.e. proof of liability insurance, maps.
- There are many customizable aspects to the software.
- The firm has an extensive installed base of municipalities processing hundreds of special events annually.

During the 2019/2020 capital budget development process, IT identified implementing a Special Permit software system as a priority capital project. IT requested funding for this project which was approved.

The specific action requested is:

a. *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 such authorizations onto the Common Council for further action.

Att: ITT Approval Form

City of Norwalk

Information Technology Department
125 East Ave., Rm203
Norwalk, CT 06850
Phone: 203-854-7714 Fax:203-854-7803

ITT Request Form

Special Permit Software for City Clerk

Request Number: SpecPerm Modification Number : 0 Date of Request: 5-Sep-19

FUNDED IN CURRENT CAPITAL OR EXPENSE BUDGET: YES **CONSISTENT WITH CITY TECHNOLOGY PLAN:** Yes
BUDGET ACCOUNT: 09201370-5777-C0375

VENDOR DATA

Event Approvals, Inc.
304-343 Railway St, Vancouver, British Columbia,
V6A1A4, Canada
Duncan Mueller duncan@eproval.com

Ship to: Joyce Liu, Manager, Citywide Applications
IT Suite 203, City Hall, 125 East Ave, Norwalk, Ct
jliu@norwalkct.org

Everthing on Vendor Estimate EST-000013, dated 9/2/2019

PRICING INFORMATION

QTY.	DESCRIPTION	MAKE	MODEL	PRICE/UNIT	EXT PRICE
1	Eproval eprimary license			$25,000.00	$25,000.00
	configuration, setup, implementa	training, hosting, email notificatior		$0.00	$0.00
	calendar integration, advanced	workflow		$0.00	$0.00
1	Add-on module	Application payments		$3,100.00	$3,100.00
	Payment Gateway integration			$0.00	$0.00
				Shipping	
				Total Price	$28,100.00

Date Presented: 5-Sep-19 **Date Approved:** 5-Sep-19

PROJECT SpecPermit **ITT Signature:** signature on file

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: 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

29 South Main Street
P.O. Box 272000
West Hartford, CT 06127-2000
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

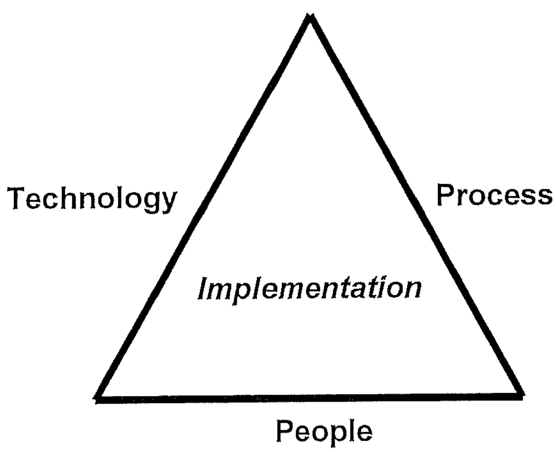
II. Project Approach & Methodology

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

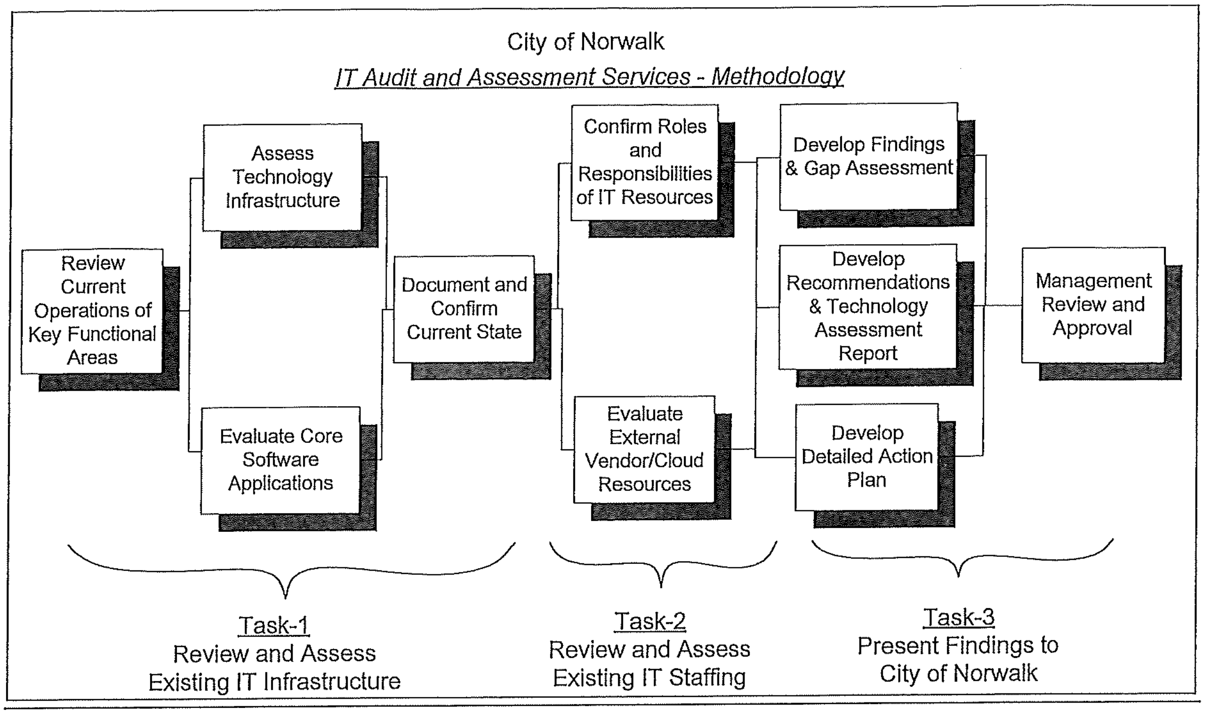
Project Status Meetings

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. Review Current Operations of Key Functional Areas

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:

» Focus Group Sessions – 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.

» Individual Interviews - 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.

- 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

NORWALK

The Sound of Connecticut

Integrated Payables City of Norwalk

Kirk Kezel and Allie Tucker

6/25/2019

FIS

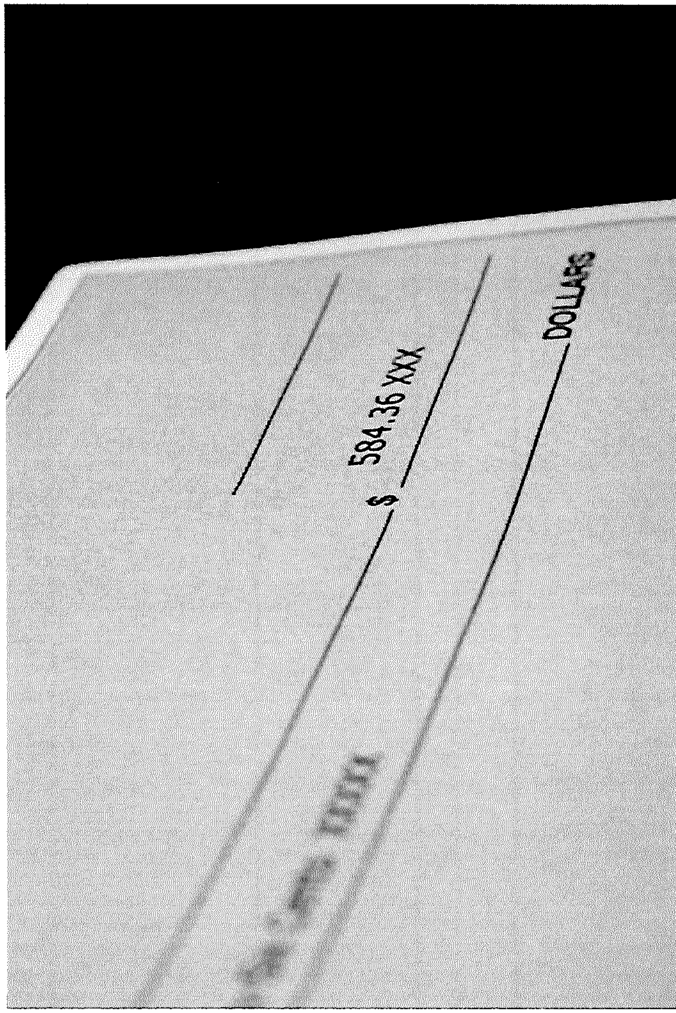
Agenda

- Integrated Payables Solution Overview
- Vendor Analysis
- Timeline and next steps

City of Norwalk

Financial System: Tyler Munis
Bank:

- Henry was interested in learning more about electronic payments and how they could help the organization.
- Discussion of current practice of paper check printing. Interest in vCard, ACH and potentially outsourcing check printing.
- Provided a 12 month spend file and the current program/enrollment



In the U.S., **checks** are the payment method most often **subject to fraud.**

This is likely due to the extensive use of checks for B2B transactions.

82 percent
of corporations reported payment fraud or attempted payment fraud in 2018.

70 percent
of organizations experienced check fraud

Source: *2019 AFP Payments Fraud and Control Survey: Comprehensive Report.*

What is FIS Integrated Payables?

FIS Integrated Payables is a SaaS solution, that provides payment execution services for all payment types. These execution services include check printing and delivery as well as processing of electronic payments such as ACH and virtual cards..

Integrated Payables is designed to:

- Streamline the payments process
- Reduce check volume
- Increase electronic payments to vendors
- Earn additional revenue via rebates from vCard
- All while using your existing financial system

Industries Served

- Advertising
- Automotive Parts Distribution
- Banking
- Building Supply
- Charities
- Commercial Furniture
- Construction
- Local Government
- Education
- Entertainment
- Food Distributors
- Freight Logistics
- Healthcare Practice
- Hospital System
- Insurance
- Manufacturing
- Not-for-Profit
- Oil and Gas
- Pharmaceutical
- Property Management
- Retail
- Staffing
- Technology
- Transportation
- Utilities

Why Integrated Payables?

1.
2.
3.

Rebate $$$

General paper reduction

Reduce paper checks-fraud

Vendor satisfaction

Reduce paper checks-efficiency

AP Modernization

Easier reconciliation

Assist AP department

???????

What is a Virtual Card?

Attributes:

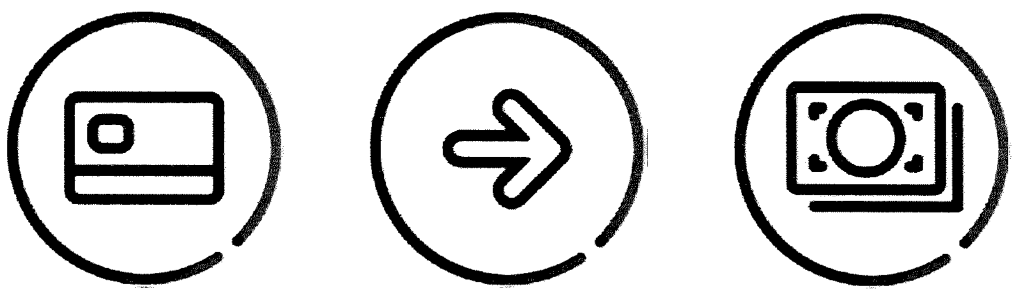
- Virtual(no plastic)
- 16 Digit code, CVC, Expiration Date
- MasterCard
- Unique **single-use** number generated for each payment
- Issued for an **exact** amount of invoice

Delivery:

- Supplier notified of payment via email
- Card data delivered via secure email and secure portal

Payment Receipt:

- Processed through supplier's existing POS/Merchant Terminal



Why use a virtual card (vCard)?

Benefit to the city:

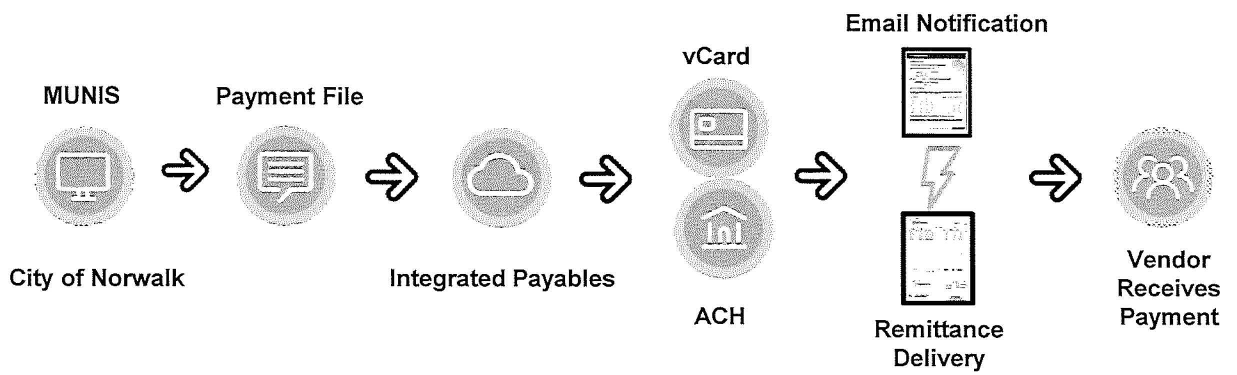
- Reduce the amount of checks issued
- Simplified reconciliation and tracking
- Reduced risk of fraud-no lost or uncashed checks
- **Monthly** Rebates / No-tiers

Benefit to the vendor:

- Receive payment faster than waiting for a check
- Increase security controls
- Enhanced remittance advice
- Does not require bank account/ routing information

Tyler MUNIS → Integrated Payables:

Process:
1. Payment file upload to IP from Tyler MUNIS
2. IP to send NACHA file to Bank
3. IP to send email notifications to vendors
4. Vendor to process vCard and receive payment
5. Rebate generated per card transaction



How it Works

Tyler MUNIS → Integrated Payables → **PAYMENT PROCESSING**

- vCard
- ACH
- Checks

Vendor File → Vendor Enablement Program → **SUPPLIER ENROLLMENT**

- Calling
- Emails
- Letters
- Vendor Analysis
- Campaign Management
- Bank Account Management

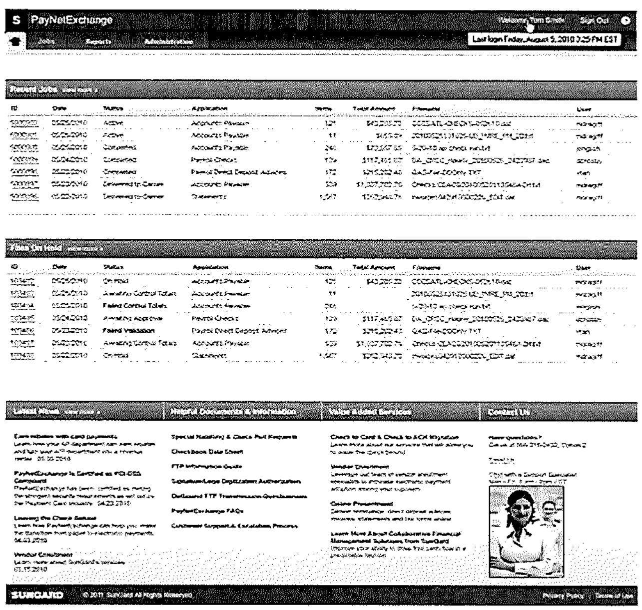
A/P Staff → Payment Services Support Center → **SUPPORT CENTER**

- Bank Account Maintenance
- Payment Inquiries
- Card Processing
- User Maintenance
- Password Resets
- Technical Support

FIS Portals

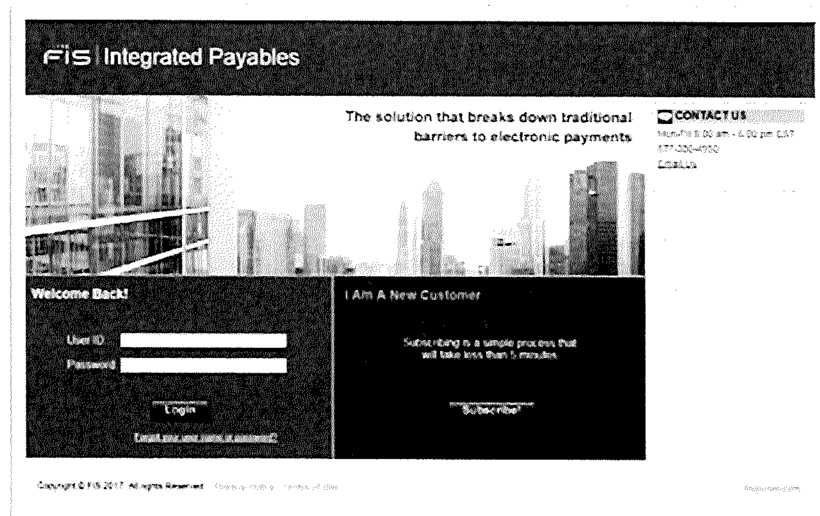
Customer Portal:

- Upload and approve payment files
- View payment detail and reconcile
- Provide audit trails and reports



Vendor Portal:

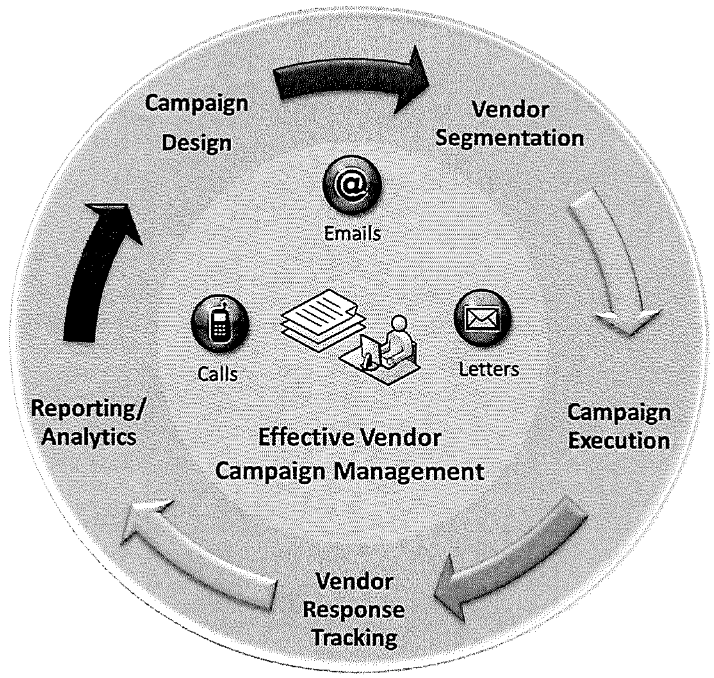
- Enroll for electronic payments (vCard & ACH)
- Update banking information
- View payment history & remittance information



Vendor Enrollment Process

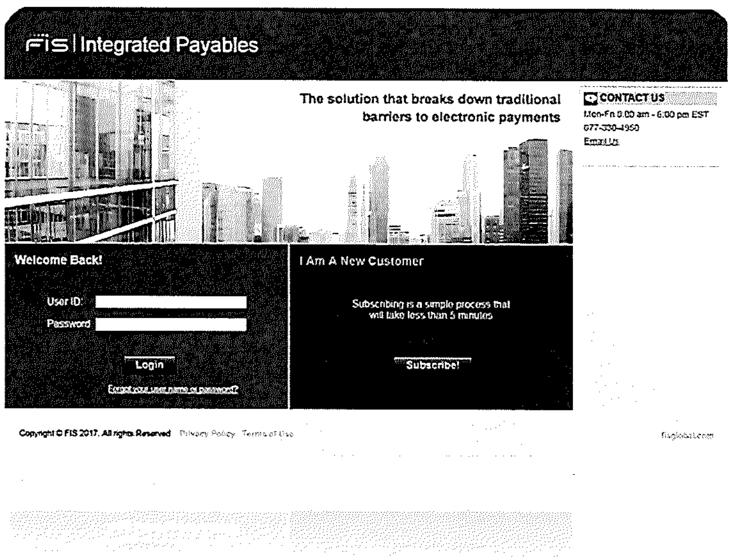
Vendor Enrollment Steps:

- Campaign Design
- Vendor Segmentation
- Campaign Execution
- Vendor Response Tracking
- Reporting/Analytics



FIS

Integrated Payables Vendor Portal



New Vendor:

- Enroll for electronic payments
- Input contact information where payments/remittance info will be delivered
- Create a login

Active "Matched" Vendor:

- Enroll for additional electronic payments
- Update vendor information
- View payment history & remittance information

FIS

Vendor Analysis Process

Vendor Analysis Overview
Receive 12 months payables file from City of Norwalk
Go through vendor file and determine what vendors are qualified, or excluded
Take all qualified vendors and break out into different spend tiers
Use historical conversion percentages to give projection of card spend to be converted
Determine which vendors are already in our system- “Matched Vendors”
Determine rebate potential

Norwalk Vendor Analysis

	Vendors	AP Spend
Total Vendors	3,217	$91.4M
Excluded Vendors	581	$6.2M
Excluded Employees	901	$660K
Qualified Vendors	2,164	$84.5M

Excluded Examples:

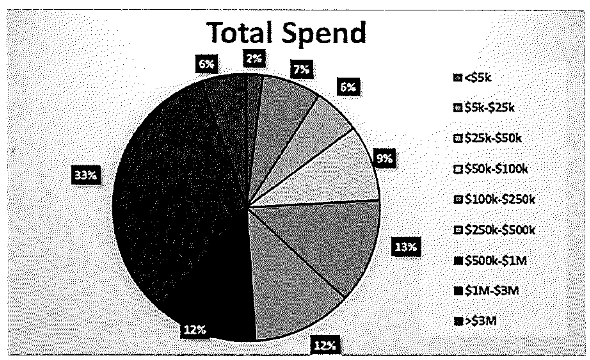
- Insurance Payments
- Government Payments
- School District Payments
- University Payments
- Individuals

District Examples:

- Sierra Health and Life Ins
- West CT Council of Govts
- Stamford Public Schools
- University of Bridgeport
- Michelle Brown

Norwalk Vendor Analysis Card Spend Projection

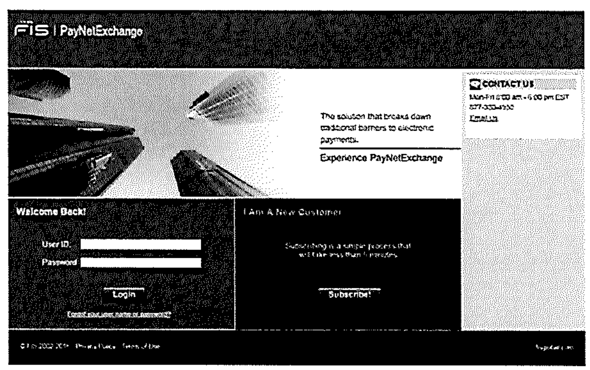
Analysis of Qualified Spend					
Spend Tier	# of Vendors	# of Payments	Total Spend	Spend Conversion %	Projected Card Spend
<$5k	1,285	3,026	$ 1,732,337	29%	$ 502,378
$5k-$25k	503	2,893	$ 6,035,206	34%	$ 2,051,970
$25k-$50k	139	1,163	$ 4,818,213	33%	$ 1,565,919
$50k-$100k	109	1,160	$ 7,769,181	30%	$ 2,291,908
$100k-$250k	65	1,582	$ 10,753,460	28%	$ 3,010,969
$250k-$500k	28	984	$ 10,282,662	27%	$ 2,724,905
$500k-$1M	15	235	$ 10,552,113	26%	$ 2,690,789
$1M-$3M	17	2,340	$ 27,932,952	14%	$ 3,910,613.28
>$3M	1	4	$ 4,652,168	TBD	TBD
	2,162	13,387	$ 84,528,292		$ 18,749,452



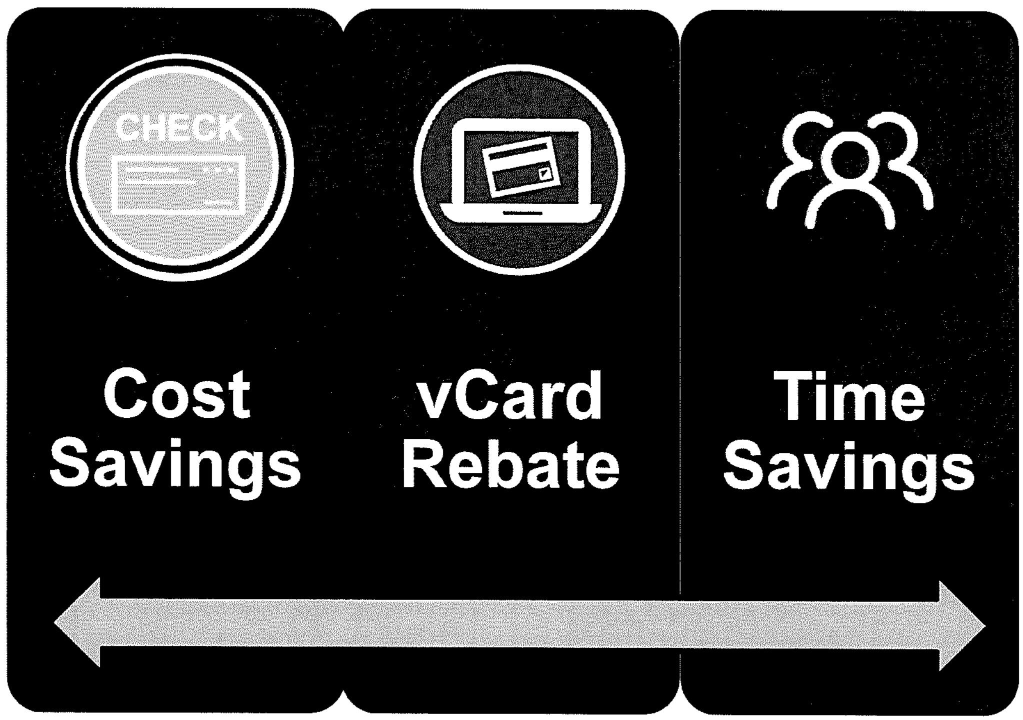
FIS

Norwalk vCard Vendor Match

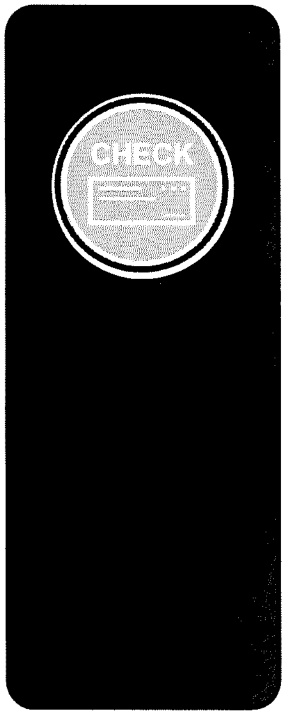
	Vendors	AP Spend	Payments
Eligible Vendors	3,217	$84.5M	15,427
Matched Vendors	581	$22M	4,063
Percentage	18%	26%	26%



IP ROI Components



ROI Component #1: Check Cost Reduction



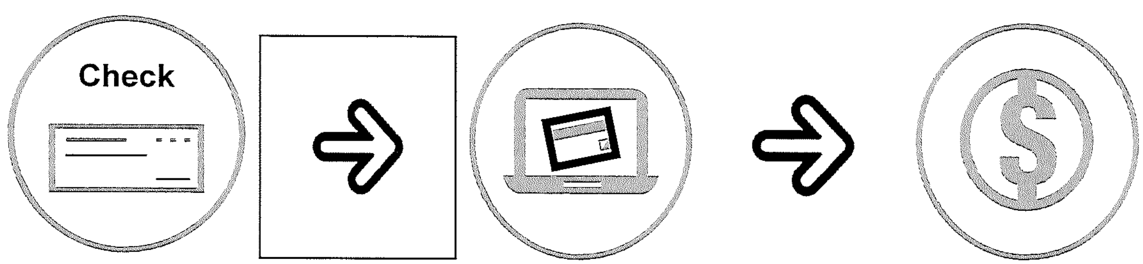
Category	Conversion % Assumption	Checks Eliminated
ACH	30%	4,628
vCard	30%	4,628

Check Cost Reduction Calculation	
Checks Eliminated	9,256
Estimated Cost Per Check	$3
Checks Eliminated x Cost per Check	9,256 x $3
Annual Cost Savings = $27,768	

ROI Component #2: vCard rebate

Rebate Projections

	Total Spend	Annual Rebate	Monthly Rebate
Projection	$18M	$187,495	$15,625
Match	$22M	$220,651	$18,388
Goal	25M	$252,000	$ 21,000



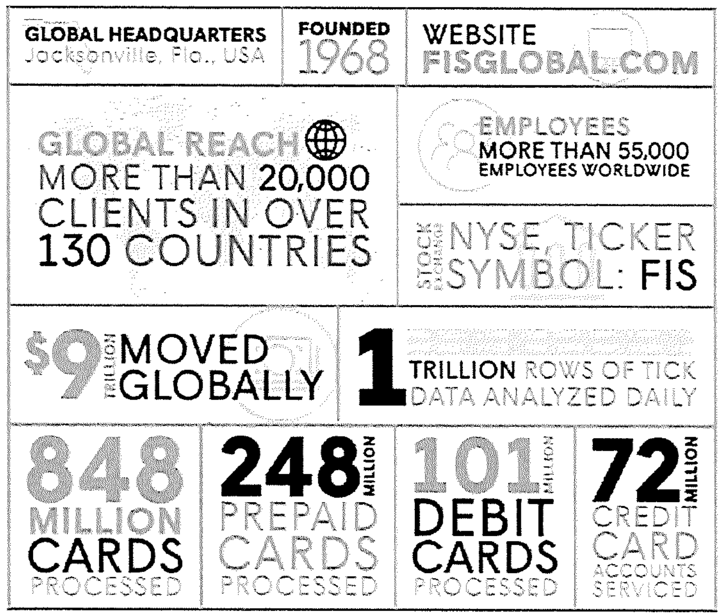
City of Norwalk Cost Benefit

FIS IP Cost:	
Implementation Fee:	$6,500
Monthly SaaS Fee:	$150
ACH Transaction Fee:	Waived
vCard Transaction Fee:	$0
First Year Cost	$ 8,300
Annual Cost	$ 1,800

FIS IP Benefit:	
Annual Rebate:	$220,651
Check Cost Reduction	$27,768
Time Savings	X
Annual Benefit: $240,119 + X	

FIS

About FIS



FIS is a financial technology company that provides payments processing and banking software to corporations, financial institutions, and public sector entities. FIS Integrated Payables is an AP solution that is designed to streamline the payments process, be budget neutral, and in most cases, generate revenue.

Next steps

- Decision process
- Timeline
- Technology consult

Preliminary Balances
Subject to Change
Based on Auditor Review

City of Norwalk
FYE 2019 Year End Forecast and Proposed Rollovers
As of August 29, 2019

DEPARTMENT	FYE 2019 Revised Budget	FYE 2019 Forecast	2019 Forecast vs. 2019 Revised Budget Favorable / (Unfavorable)	FYE 2019 Budget Roll Over to FYE 2020	2019 Revised Budget (incl. Roll Over) Favorable / (Unfavorable)
REVENUES					
FINANCE	$ 324,587,418	$ 330,906,624	$ 6,319,206	$ -	$ 6,319,206
EDUCATION	$ 10,108,143	$ 9,877,123	$ (231,020)	$ -	$ (231,020)
TOWN CLERK	$ 4,928,867	$ 4,344,244	$ (584,623)	$ -	$ (584,623)
ECONOMIC AND COMMUNITY DEVELOPMENT	$ 3,346,337	$ 4,128,451	$ 782,114	$ -	$ 782,114
PUBLIC WORKS	$ 3,122,835	$ 2,275,131	$ (847,704)	$ -	$ (847,704)
RECREATION AND PARKS	$ 1,516,696	$ 1,076,031	$ (440,665)	$ -	$ (440,665)
POLICE DEPARTMENT	$ 1,285,618	$ 1,258,824	$ (26,794)	$ -	$ (26,794)
DEBT SERVICE	$ 1,266,857	$ 910,342	$ (356,515)	$ -	$ (356,515)
HEALTH	$ 626,573	$ 605,745	$ (20,828)	$ -	$ (20,828)
LIBRARY	$ 103,874	$ 88,508	$ (15,366)	$ -	$ (15,366)
FIRE DEPARTMENT	$ 89,361	$ 100,503	$ 11,142	$ -	$ 11,142
YOUTH SERVICES	$ 83,000	$ 69,847	$ (13,153)	$ -	$ (13,153)
CHIEF OF STAFF	$ 61,076	$ 61,003	$ (73)	$ -	$ (73)
PENSION PLANS	$ 11,990	$ 20,016	$ 8,026	$ -	$ 8,026
CORPORATION COUNSEL	$ 1,780	$ 1,875	$ 95	$ -	$ 95
SUBTOTAL	**$ 351,140,425**	**$ 355,724,266**	**$ 4,583,841**	**$ -**	**$ 4,583,841**
EXPENDITURES					
EDUCATION	$ 192,295,702	$ 188,739,596	3,556,106	$ 2,712,749	843,357
EMPLOYEE BENEFITS	$ 33,591,482	$ 34,004,057	(412,575)	$ 0	(412,575)
DEBT SERVICE	$ 28,447,763	$ 29,888,357	(1,440,594)	$ 0	(1,440,594)
POLICE DEPARTMENT	$ 25,622,864	$ 24,730,958	891,906	$ 16,900	875,006
FIRE DEPARTMENT	$ 18,966,923	$ 18,458,304	508,619	$ 172,804	335,815
PUBLIC WORKS	$ 17,637,003	$ 16,723,714	913,289	$ 0	913,289
PENSION PLANS	$ 10,994,024	$ 11,018,111	(24,087)	$ 0	(24,087)
FINANCE	$ 6,544,572	$ 6,060,929	483,643	$ 373,706	109,937
RECREATION AND PARKS	$ 4,693,491	$ 3,990,753	702,738	$ 222,241	480,497
LIBRARY	$ 3,971,966	$ 3,856,243	115,723	$ 0	115,723
ECONOMIC AND COMMUNITY DEVELOPMENT	$ 3,466,053	$ 3,269,128	196,925	$ 197,734	(808)
HEALTH	$ 2,409,225	$ 2,060,151	349,074	$ 219,174	129,900
GRANTS	$ 2,164,119	$ 2,060,878	103,241	$ 0	103,241
CORPORATION COUNSEL	$ 1,303,406	$ 1,096,054	207,352	$ 137,474	69,878
CHIEF OF STAFF	$ 850,983	$ 789,691	61,292	$ 11,912	49,380
HUMAN RESOURCES AND PERSONNEL	$ 713,329	$ 581,020	132,309	$ 129,593	2,716
CONTINGENCY	$ 711,841	$ 100,000	611,841	$ 0	611,841
TOWN CLERK	$ 645,143	$ 612,569	32,574	$ 0	32,574
REGISTRAR OF VOTERS	$ 547,143	$ 480,325	66,818	$ 0	66,818
HUMAN RELATIONS & FAIR RENT	$ 385,169	$ 251,933	133,236	$ 0	133,236
YOUTH SERVICES	$ 361,286	$ 356,468	4,818	$ 0	4,818
HISTORICAL COMMISSION	$ 257,534	$ 246,820	10,714	$ 0	10,714
MAYOR	$ 243,858	$ 240,060	3,798	$ 0	3,798
ORGANIZATIONAL MEMBERSHIPS	$ 105,014	$ 82,641	22,373	$ 0	22,373
LEGISLATIVE	$ 16,950	$ 16,916	34	$ 0	34
SUBTOTAL	**$ 356,929,891**	**$ 349,698,759**	**7,231,132**	**$ 4,194,285**	**3,036,847**
TOTAL	**$ (5,789,466)**	**$ 6,025,507**	**$ 11,814,974**	**$ 4,194,285**	**$ 7,620,689**

July 2019 Financial Commentary

Balance Sheet

Cash is lower than the prior year by $11k, Accounts Receivable is lower by $15k, and Accounts Payable and accrued expenses are higher by $13k, offset by $20k lower bank loan. This leaves us at a net deficit cash position of $19k.

July Month vs Prior Year Month

Golf Revenue is lower than the prior year month by $7k driven by green fees. Other revenue is up by $4k due to restaurant rent.

Personnel and employee benefits expenses are flat.

Administrative expenses are up by $7k driven by $3k higher utilities exp since we allocated a portion to our F&B operator last year in lieu of rent, $2k increase in liability insurance premiums, and $1k in advertising (News12).

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

Park Maintenance is $13k higher than prior year month mainly due to $18k more in Ag&Chem this year (timing on usage of chemicals), offset by $3k less in Water and $3k less in building and irrigation maintenance.

Cart Expenses are $2k lower than prior year month due to shipping costs to return half of our GolfBoard fleet (4 units) last year.

Operating Income is $16k lower than the prior year month attributable to unfavorable revenue of $3k and unfavorable expenses of $13k.

OAK HILLS SALES ANALYSIS JULY 2019 FISCAL

Description	Jul-19	Jul-18	Inc/(Dec)	YTD FY19	YTD FY18	Inc/(Dec)
Revenue Rounds	5,170	5,777	-10.5%	5,170	5,777	-10.5%
Barter Rounds	345	266	29.7%	345	266	29.7%
Sub Total	5,515	6,043	-8.7%	5,515	6,043	-8.7%
Comp Rounds	88	98	-10.2%	88	98	-10.2%
Total All Rounds	5,603	6,141	-8.8%	5,603	6,141	-8.8%
Total Carts	3,614	3,755	-3.8%	3,614	3,755	-3.8%
Total Boards	50	118	-57.6%	50	118	-57.6%
Total Golf ID Cards	82	45	82.2%	82	45	82.2%
Total Gift Cards	29	19	52.6%	29	19	52.6%
Total $ Revenue Rounds	$170,389	$174,662	-2.4%	$170,389	$174,662	-2.4%
Total Carts $	$59,922	$62,619	-4.3%	$59,922	$62,619	-4.3%
Total Board $	$1,078	$2,485	-56.6%	$1,078	$2,485	-56.6%
Total Golf ID Cards $	$6,720	$3,450	94.8%	$6,720	$3,450	94.8%
Total Gift Cards $	$1,591	$832	91.2%	$1,591	$832	91.2%
Rain Chks/Gift Cards Redeemed	-$6,022	-$4,854	24.1%	-$6,022	-$4,854	24.1%
	$233,679	$239,193	-2.3%	$233,679	$239,193	-2.3%
$ Revenue/Revenue Round	**$32.96**	**$30.23**	9.0%	**$32.96**	**$30.23**	9.0%
Carts/Revenue Round	**69.9%**	**65.0%**	7.5%	**69.9%**	**65.0%**	7.5%
Cart $/Revenue Round	**$11.59**	**$10.84**	6.9%	**$11.59**	**$10.84**	6.9%
Cart $/Cart Round	**$16.58**	**$16.68**	-0.6%	**$16.58**	**$16.68**	-0.6%
Board $/Board Round	**$21.56**	**$21.06**	2.4%	**$21.56**	**$21.06**	2.4%
ID Card $/Card	**$81.95**	**$76.67**	6.9%	**$81.95**	**$76.67**	6.9%
Resident Adult 18 Rounds	1,338	1,632	-18.0%	1,338	1,632	-18.0%
Resident Senior 18 Rounds	924	1,199	-22.9%	924	1,199	-22.9%
Junior/Golf Team 18 Rounds	131	159	-17.6%	131	159	-17.6%
Golf League 18 Rounds	33	61	-45.9%	33	61	-45.9%
Employee 18 Rounds	95	95	0.0%	95	95	0.0%
Non Resident 18 Rounds	2,317	2,390	-3.1%	2,317	2,390	-3.1%
Total 9 Hole Rounds	332	241	37.8%	332	241	37.8%
Total Revenue Rounds	*5,170*	*5,777*	*-10.5%*	*5,170*	*5,777*	*-10.5%*
Resident Adult 18 Rounds $	$40,221	$45,952	-12.5%	$40,221	$45,952	-12.5%
Resident Senior 18 Rounds $	$23,145	$27,457	-15.7%	$23,145	$27,457	-15.7%
Junior/Golf Team 18 Rounds $	$2,644	$2,897	-8.7%	$2,644	$2,897	-8.7%
Golf League 18 Rounds	$759	$1,159	-34.5%	$759	$1,159	-34.5%
Employee 18 Rounds $	$665	$665	0.0%	$665	$665	0.0%
Non Resident 18 Rounds $	$95,797	$91,151	5.1%	$95,797	$91,151	5.1%
Total 9 Hole Rounds $	$7,159	$5,381	33.0%	$7,159	$5,381	33.0%
Total $ Revenue Rounds	*170,389*	*174,662*	*-2.4%*	*170,389*	*174,662*	*-2.4%*
Senior Non-Resident ID	1	2	-50.0%	1	2	-50.0%
Adult Non-Resident ID	1	0	0.0%	1	0	0.0%
Family ID	0	0	0.0%	0	0	#DIV/0!
Total Non-Resident ID's	*2*	*2*	*0.0%*	*2*	*2*	*0.0%*
GolfNow/TeeOff Rounds	151	229	-34.1%	151	229	-34.1%
GolfNow/TeeOff Dollars	$6,456	$8,125	-20.5%	$6,456	$8,125	-20.5%
Dollars/Round	$42.75	$35.48	20.5%	$42.75	$35.48	20.5%

OAK HILLS SALES ANALYSIS JULY 2019 CALENDAR

Description	Jul-19	Jul-18	Inc/(Dec)	YTD 2019	YTD 2018	Inc/(Dec)
Revenue Rounds	5,170	5,777	-10.5%	18,532	19,483	-4.9%
Barter Rounds	345	266	29.7%	947	1,093	-13.4%
Sub Total	5,515	6,043	-8.7%	19,479	20,576	-5.3%
Comp Rounds	88	98	-10.2%	205	176	16.5%
Total All Rounds	5,603	6,141	-8.8%	19,684	20,752	-5.1%
Total Carts	3,614	3,755	-3.8%	10,783	11,499	-6.2%
Total Boards	50	118	-57.6%	91	281	-67.6%
Total Golf ID Cards	82	45	82.2%	1,443	1,150	25.5%
Total Gift Cards	29	19	52.6%	128	124	3.2%
Total $ Revenue Rounds	$170,389	$174,662	-2.4%	$605,121	$562,153	7.6%
Total Carts $	$59,922	$62,619	-4.3%	$181,125	$189,973	-4.7%
Total Board $	$1,078	$2,485	-56.6%	$1,969	$5,916	-66.7%
Total Golf ID Cards $	$6,720	$3,450	94.8%	$129,094	$90,611	42.5%
Total Gift Cards $	$1,591	$832	91.2%	$10,895	$9,860	10.5%
Rain Chks/Gift Cards Redeemed	-$6,022	-$4,854	24.1%	-$18,639	-$19,528	-4.6%
	$233,679	$239,193	-2.3%	$909,565	$838,984	8.4%
$ Revenue/Revenue Round	**$32.96**	**$30.23**	9.0%	**$32.65**	**$28.85**	13.2%
Carts/Revenue Round	**69.9%**	**65.0%**	7.5%	**58.2%**	**59.0%**	-1.4%
Cart $/Revenue Round	**$11.59**	**$10.84**	6.9%	**$9.77**	**$9.75**	0.2%
Cart $/Cart Round	**$16.58**	**$16.68**	-0.6%	**$16.80**	**$16.52**	1.7%
Board $/Board Round	**$21.56**	**$21.06**	2.4%	**$21.64**	**$0.00**	0.0%
ID Card $/Card	**$81.95**	**$76.67**	6.9%	**$89.46**	**$78.79**	13.5%
Resident Adult 18 Rounds	1,338	1,632	-18.0%	5,295	5,699	-7.1%
Resident Senior 18 Rounds	924	1,199	-22.9%	3,352	4,282	-21.7%
Junior/Golf Team 18 Rounds	131	159	-17.6%	664	657	1.1%
Golf League 18 Rounds	33	61	-45.9%	132	193	-31.6%
Empl 18 Rounds	95	95	0.0%	331	349	-5.2%
Non Resident 18 Rounds	2,317	2,390	-3.1%	7,745	7,672	1.0%
Total 9 Hole Rounds	332	241	37.8%	1,013	631	60.5%
Total Revenue Rounds	*5,170*	*5,777*	*-10.5%*	*18,532*	*19,483*	*-4.9%*
Resident Adult 18 Rounds $	$40,221	$45,952	-12.5%	$156,337	$154,028	1.5%
Resident Senior 18 Rounds $	$23,145	$27,457	-15.7%	$85,472	$95,262	-10.3%
Junior/Golf Team 18 Rounds $	$2,644	$2,897	-8.7%	$8,168	$8,865	-7.9%
Golf League 18 Rounds	$759	$1,159	-34.5%	$3,036	$3,667	-17.2%
Empl 18 Rounds $	$665	$665	0.0%	$2,317	$2,331	-0.6%
Non Resident 18 Rounds $	$95,797	$91,151	5.1%	$328,313	$283,685	15.7%
Total 9 Hole Rounds $	$7,159	$5,381	33.0%	$21,479	$14,315	50.0%
Total $ Revenue Rounds	*170,389*	*174,662*	*-2.4%*	*605,121*	*562,153*	*7.6%*
SR NONRES DISC	1	2	-50.0%	70	62	12.9%
NONRES DISCOUNT	1	0	0.0%	91	77	18.2%
FAMILY REG	0	0	0.0%	0	16	-100.0%
Total Non-Resident ID's	*2*	*2*	*0.0%*	*161*	*155*	*3.9%*
GolfNow Rounds	151	229	-34.1%	375	738	-49.2%
GolfNow Dollars	$6,456	$8,125	-20.5%	$14,819	$22,834	-35.1%
Dollars/Round	$42.75	$35.48	20.5%	$39.52	$30.94	27.7%

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

	Total			
	As of Jul 31, 2019	As of Jul 31, 2018 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	44,950.85	93,542.08	-48,591.23	-51.95%
1022 NBT Payment Account	-8,902.85	-46,143.23	37,240.38	80.71%
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	$ 38,799.00	$ 50,149.85	-$ 11,350.85	-22.63%
Total Bank Accounts	$ 38,799.00	$ 50,149.85	-$ 11,350.85	-22.63%
Accounts Receivable				
1201 Accounts Receivable	0.00	10,960.95	-10,960.95	-100.00%
Total Accounts Receivable	$ 0.00	$ 10,960.95	-$ 10,960.95	-100.00%
Other Current Assets				
1100 Inventory	55,199.19	62,598.46	-7,399.27	-11.82%
1200 Receivables	8,064.00	11,624.48	-3,560.48	-30.63%
1300 Prepaid Expenses	33,554.98	30,913.74	2,641.24	8.54%
1400 Deposits	2,100.00	0.00	2,100.00	
Total Other Current Assets	$ 98,918.17	$ 105,136.68	-$ 6,218.51	-5.91%
Total Current Assets	$ 137,717.17	$ 166,247.48	-$ 28,530.31	-17.16%
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.	-3,474,792.25	-3,249,728.86	-225,063.39	-6.93%
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	-1,189.54	-1,050.51	-139.03	-13.23%
Total 1500 Fixed Assets	$ 1,606,580.07	$ 1,870,004.45	-$263,424.38	-14.09%
Total Fixed Assets	$ 1,606,580.07	$ 1,870,004.45	-$263,424.38	-14.09%
TOTAL ASSETS	$ 1,744,297.24	$ 2,036,251.93	-$291,954.69	-14.34%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	44,830.82	23,408.67	21,422.15	91.51%
Total Accounts Payable	$ 44,830.82	$ 23,408.67	$ 21,422.15	91.51%
Other Current Liabilities				

2010 Accounts Payable - Payroll	31,302.90	29,849.30	1,453.60	4.87%
2050 Accounts Payable-Tennis Revenue	785.00	280.00	505.00	180.36%
2051 Accounts Payable - OHMGA Revenue	70.00	240.00	-170.00	-70.83%
2052 Accounts Payable - F&B Revenue	968.00	0.00	968.00	
2100 Accrued Payroll	24,167.00	24,383.22	-216.22	-0.89%
2104 Accrued retirement contribution	1,385.25	1,516.29	-131.04	-8.64%
2105 Accrued Vacation Pay	25,489.93	21,968.97	3,520.96	16.03%
2200 Accrued Expenses	33,657.02	47,878.89	-14,221.87	-29.70%
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%
2230 NBT Credit Line	50,000.00	70,000.00	-20,000.00	-28.57%
2250 Deferred Revenue				
2251 Tournament Deposits	1,300.00	1,100.00	200.00	18.18%
2253 Deferred Tennis Revenue	1,672.52	10,000.00	-8,327.48	-83.27%
2254 Other Deferred	63,244.50	59,605.50	3,639.00	6.11%
Total 2250 Deferred Revenue	$ 66,217.02	$ 70,705.50	-$ 4,488.48	-6.35%
2400 Cart Sales Tax Due	3,642.00	3,881.00	-239.00	-6.16%
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	$ 239,034.12	$ 318,510.07	-$ 79,475.95	-24.95%
Total Current Liabilities	$ 283,864.94	$ 341,918.74	-$ 58,053.80	-16.98%
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	4,142.02	10,197.97	-6,055.95	-59.38%
2765 Deere Credit Inc. Progator Sprayer	5,829.92	13,334.88	-7,504.96	-56.28%
2766 Wells Fargo Eq Bandit Chipper	4,959.62	8,803.13	-3,843.51	-43.66%
2767 Deere Credit, Inc. Sweeper Vac	6,884.18	11,787.96	-4,903.78	-41.60%
2768 Deere Credit Inc. Greens Roller	6,200.21	9,384.24	-3,184.03	-33.93%
2769 Deere Credit, Inc. Gator	0.00	1.04	-1.04	-100.00%
2770 Deere Credit Inc. Hybrid Mower	5,152.19	11,113.64	-5,961.45	-53.64%
2771 Yard Card-Skid Mount	229.27	1,604.23	-1,374.96	-85.71%
2772 Wells Fargo 2017 Aera-Vator	2,818.38	3,873.18	-1,054.80	-27.23%
2773 DLL Finance Club Car CA550G Utility Cart	4,902.50	6,450.50	-1,548.00	-24.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	44,513.97	58,728.99	-14,215.02	-24.20%
2775 Deere Credit, Inc. Hybrid Mower	21,046.12	26,443.24	-5,397.12	-20.41%
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	$ 2,257,348.30	$ 2,352,969.20	-$ 95,620.90	-4.06%
Total Liabilities	$ 2,541,213.24	$ 2,694,887.94	-$153,674.70	-5.70%
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	22,234.82	47,690.42	-25,455.60	-53.38%
Total Equity	-$ 796,916.00	-$ 658,636.01	-$138,279.99	-20.99%
TOTAL LIABILITIES AND EQUITY	$ 1,744,297.24	$ 2,036,251.93	-$291,954.69	-14.34%

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

	Total			
	Jul 2019	Jul 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	157,924.12	163,894.30	-5,970.18	-3.64%
4020 I.D. Cards	6,720.00	3,450.00	3,270.00	94.78%
4030 Tournament Fees	17,820.00	17,959.00	-139.00	-0.77%
4050 Cart Revenue	56,344.00	58,829.00	-2,485.00	-4.22%
4055 GolfBoard Revenue	1,014.00	2,285.00	-1,271.00	-55.62%
4060 Golf Revenue - Gift Certif.	1,591.00	887.00	704.00	79.37%
4070 Gift & Rain Checks Redeemed	-6,022.10	-4,854.00	-1,168.10	-24.06%
Total 4001 Golf Revenue	$ 235,391.02	$ 242,450.30	-$ 7,059.28	-2.91%
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	2.39	7.51	-5.12	-68.18%
4400 Misc. Income	30.00	25.00	5.00	20.00%
4600 Restaurant Income	4,000.00	2.00	3,998.00	199900.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	$ 245,816.01	$ 248,834.81	-$ 3,018.80	-1.21%
Total Income	$ 245,816.01	$ 248,834.81	-$ 3,018.80	-1.21%
Gross Profit	$ 245,816.01	$ 248,834.81	-$ 3,018.80	-1.21%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,438.75	13,188.58	250.17	1.90%
5030 Operations	27,312.09	27,654.23	-342.14	-1.24%
5040 Operations O/T	147.73	-4.24	151.97	3584.20%
5050 Course Personnel	24,595.35	26,753.98	-2,158.63	-8.07%
5060 Course Personnel O/T	159.32	2.25	157.07	6980.89%
5070 Seasonal Personnel	20,311.54	16,974.78	3,336.76	19.66%
5080 Seasonal Personnel O/T	-9.64	5.35	-14.99	-280.19%
Total 5000 PERSONNEL EXPENSE	$ 85,955.14	$ 84,574.93	$ 1,380.21	1.63%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,513.71	6,433.14	80.57	1.25%
5230 State Unemployment	2,868.01	2,588.57	279.44	10.80%
5250 Health Insurance	2,708.85	3,961.92	-1,253.07	-31.63%
5260 Workmans Compensation	964.34	1,776.21	-811.87	-45.71%
5270 Retirement Plans	527.85	689.07	-161.22	-23.40%
Total 5200 EMPLOYEE BENEFITS	$ 13,582.76	$ 15,448.91	-$ 1,866.15	-12.08%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,003.62	939.12	64.50	6.87%
5430 Professional Fees	2,500.00	2,500.00	0.00	0.00%

5436 Advertising	2,564.18	1,381.54	1,182.64	85.60%
5440 Office Expense	2,217.84	1,222.91	994.93	81.36%
5441 Bank Charges	30.05	30.65	-0.60	-1.96%
5442 Credit Card Fees	4,523.25	4,559.92	-36.67	-0.80%
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	120.00	150.00	125.00%
5469 Other Outside Services	479.18	594.87	-115.69	-19.45%
5470 Other Administrative	481.42	718.63	-237.21	-33.01%
5480 Utilities	6,997.46	3,926.63	3,070.83	78.21%
5500 Liability Insurance	6,001.93	4,078.76	1,923.17	47.15%
5520 Interest Expense	1,311.62	1,303.77	7.85	0.60%
Total 5400 ADMINISTRATIVE EXPENSES	$ 28,455.55	$ 21,781.50	$ 6,674.05	30.64%
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	318.81	4,318.44	-3,999.63	-92.62%
5640 Golf Pro Supplies	314.14	295.54	18.60	6.29%
Total 5600 SALES AND OPERATIONS	$ 632.95	$ 4,613.98	-$ 3,981.03	-86.28%
5700 PARK MAINTENANCE				
5710 Water	7,820.54	10,796.53	-2,975.99	-27.56%
5720 Heating Fuel	970.10	0.00	970.10	100.00%
5730 Grounds Maintenance	921.50	736.88	184.62	25.05%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	0.00	458.00	-458.00	-100.00%
5752 Agriculture/Chemicals Utilized	28,555.97	10,000.00	18,555.97	185.56%
Total 5750 Agriculture and Chemicals	$ 28,555.97	$ 10,458.00	$ 18,097.97	173.05%
5760 Irrigation Maintenance	674.07	2,776.33	-2,102.26	-75.72%
5770 Consumable Tools	588.47	432.78	155.69	35.97%
5800 Equipment Maintenance	3,641.35	3,521.59	119.76	3.40%
5820 Building Maintenance	589.27	1,640.47	-1,051.20	-64.08%
5840 Small Equipment	288.49	0.00	288.49	100.00%
5860 Gasoline/Diesel Fuel	2,088.28	2,929.01	-840.73	-28.70%
5880 Employee work clothes	63.74	0.00	63.74	100.00%
Total 5700 PARK MAINTENANCE	$ 46,201.78	$ 33,291.59	$ 12,910.19	38.78%
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	1,994.81	1,728.66	266.15	15.40%
6030 Maintenance	195.21	824.56	-629.35	-76.33%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
6060 Misc. Cart Expense	0.00	2,000.00	-2,000.00	-100.00%
Total 6000 CART EXPENSE	$ 19,970.73	$ 22,333.93	-$ 2,363.20	-10.58%
Total Expenses	$ 194,798.91	$ 182,044.84	$ 12,754.07	7.01%
Net Operating Income	$ 51,017.10	$ 66,789.97	-$15,772.87	-23.62%
Other Expenses				
8000 Depreciation/Amortization	19,973.46	19,694.55	278.91	1.42%
8001 Capital projects				
8100 Capital Projects - Cash	8,808.82	-595.00	9,403.82	1580.47%

Total 8001 Capital projects	$	8,808.82	-$	595.00	$ 9,403.82	1580.47%
Total Other Expenses	$	28,782.28	$	19,099.55	$ 9,682.73	50.70%
Net Other Income	-$	28,782.28	-$	19,099.55	-$ 9,682.73	-50.70%
Net Income	$	22,234.82	$	47,690.42	-$25,455.60	-53.38%