FINANCE/CLAIMS COMMITTEE MEETING
Thursday, September 8, 2022, 7:00 P. M.
By Zoom Virtual Teleconference:

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Members of the public who wish to provide "live comments" will need to register in advance and use the Zoom meeting platform. All participants will be muted upon entering the meeting. To speak, click the “raise your hand indicator” and you will called on by the host of the meeting during the public comment section. Please find the information using the link above.

Members of the public who wish to view the meeting, but are not participating, can view a live stream on the City of Norwalk YouTube channel. This stream is delayed by approximately 20 seconds. Please find the information using the link above. The meeting recording and minutes will be posted on the City of Norwalk website within seven (7) days after the meeting.

Members of the public who wish to provide public comment are encouraged to submit those via email in advance of the meeting. For these comments to be read into the record, they should be submitted at least three hours in advance of the meeting start time. Please email Chitsamay Lam at clam@norwalkct.org to provide written public comment prior to the meeting.

Public should watch via the youtube link to the City of Norwalk CT
is https://www.youtube.com/channel/UCRcAj0a6fNzo2prQ6LhSjVA

Listen mode only please dial 1 (646) 558-8656 Webinar ID: 874 9084 0474 Password: 377930

To take part in public participation:
https://www.norwalkct.org/1913/Meeting-Notices

AGENDA

1. Call to Order
2. Roll Call
3. Public Participation
4. Approve the Minutes of the following Finance Committee Meetings:

   July 14, 2022 – Regular Meeting
5. Claims Committee: September 2022
6. Narrative on Tax Collections dated September 2022 – Receive Report and discuss.
7. Monthly Tax Collector’s Reports dated August 2022– Receive Report and discuss.
8. Report of the Tax Assessor's Office: Elderly Homeowner Senior Tax Relief Programs
9. Received Oak Hills Authority Monthly Financial Statements for July 2022.
10. A. RESOLUTION: Requesting a Special Capital Appropriation in the amount of $200,000 to increase the appropriation to fund the Police Cars and Vans Replacement Account #09213010-5777-C0665 to purchase three new vehicles. This capital appropriation shall be funded through a reallocation of $200,000 of authorized but unissued general obligation bonds or notes of the City from Project #09213610-5777-C0638(Police Communications Console). The $200,000 of bonds or notes of the City shall be issued in accordance with the provisions and terms set forth in the original bond resolutions that authorized the issuance of bonds or notes of the City for Project #09213610-5777-C0638 (Police Communications Console).

    B. RESOLUTION: Deauthorize in the amount of $200,000 of authorized but unissued bonds from the Police Communications Console Account #09213610-5777-C0638 to purchase three vehicles for the Police Department.

11. A. Authorize the Mayor Harry W. Rilling to enter into contact with Vision Government Solutions for Revaluation of Residential Properties in an amount not to exceed $900,000 Account No. 011321-5258 Tax Assessor Revaluation Other Professional Services.

12. Authorize the Mayor Harry W. Rilling to enter into contact with Safeground Analytics Inc. for Revaluation of Commercial Properties in an amount not to exceed $160,000 Account No. 011321-5258 Tax Assessor Revaluation Other Professional Services.

13. Authorize the Mayor Harry W. Rilling to enter into contract with Quality Data Services, Inc. for a one-year managed cloud service in an amount not to exceed $22,500 Account No. 09221370-5777-C0375.

14. Adjournment.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
AUGUST 11, 2022

ATTENDANCE: Greg Burnett, Chair; David Heuvelman, John Kydes, Nora Niedzielski-Eichner

OTHERS: Chitsamay Lam, Comptroller; Lisa Biagiarelli, Tax Collector; Henry Dachowitz, Finance Director, Tom Ellis, Budget Director; Alan Dutton, Oak Hills Vice Chair; William Ford, Tax Assessor

CALL TO ORDER

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

ROLL CALL

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

PUBLIC PARTICIPATION

There was no one from the public who wished to comment at this time.

APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS:

- **July 14, 2022 – Regular Meeting**

The following corrections were noted:

Page 1, under **ATTENDANCE**: please remove “David Heuvelman” and “Tom Keegan”.

Page 1, under **STAFF**: please change “Tom Ellis, Chitsamay Lam”; to: “Tom Ellis, Budget Director; Chitsamay Lam”

Page 2, under **Monthly Claims Report Items 5 through 7**, paragraph 1, line 3: please change the following from:

“as the committee with oversight” to “as the committee has oversight”

Page 2, under **Monthly Claims Report Items 5 through 7**, paragraph 2, line 4: please change the following from:

> " Some persons taxes went up in light of last years' taxes on the owners' car being older"
> to: Some person's taxes went up in spite of the cars being older."

Page 2, under **Monthly Claims Report Items 5 through 7**, paragraph 2, line 8: please change the following from:

> "short-handed in the department by two positions. Office hours are being maintained during the work week."
>
> to: "short-handed by two positions . Office hours are being maintained during the work week in spite of the shortage."

Page 2, under **Monthly Claims Report Items 5 through 7**, paragraph 4, line 1: please change the following from:

> "the effect between the raised car taxes"
>
> To: "the effect of the raised car taxes"

Page 3, paragraph 2, line 1: please change the following from: "the assessed value does not increase" to: "the assessed values do not increase"

Page 3, paragraph 4, line 1: please change the following from:

> "interjected that she notes on the spreadsheet at the top shows the levy"
>
> To: "interjected that spreadsheet show the levy"

Page 3, paragraph 7, line 1: please change the following from:

> "property taxes and taxes reflect how things"
>
> To: "property taxes and if those taxes reflect how things"

Page 3, paragraph 8: please change the following from:

"Ms. Biagiarelli described the time when taxes are assessed and tax due is invoiced to businesses. Business property enforcement is assisted by Health Department holding operating permits, bank accounts maybe seized, and business property may be seized and sold. Marshals also work with the tax department in this process. There is a full-time employee as Delinquent Collector, who works with on these initiatives all year round."

To:

"Ms. Biagiarelli described the process when taxes are assessed, and when they are billed. Business property enforcement is assisted by Health Department withholding health permits, bank accounts maybe seized, and business property may be seized and sold. Marshals also work with the tax department in this process. There is a full-time employee as Delinquent Collector, who works with on these initiatives year round."

Page 3, paragraph 10, lines 2 and 5, please change the 99.8% to 99.0%.

Page 4, paragraph 3, please change the following from:

Ms. Biagiarelli referenced her narrative on this request. This process is being asked for in order to collect pass due vehicle taxes. Taxes are collectible up to 15 years for arrears. There is a list that goes to the state of Connecticut DMV. This is outsourcing as an outside agency to locate people who are tax delinquent. Five companies submitted proposals and two were chosen. The chosen agency is active in other areas of the state. The city will continue to collect taxes, the agent does not collect the money. There is no cost to the city. The 15 percent recovery is added to what the taxpayer owes. Sharon Connors, purchasing, was helpful in on creating the proposal for the submission to be the service providers. It is a win-win situation.

To: Ms. Biagiarelli referenced her narrative on this request. This process is being asked for in order to collect past due vehicle taxes. Taxes are collectible up to 15 years in arrears. There is a list that goes to the state of Connecticut DMV. This is outsourcing to an outside agency to locate people who are tax delinquent. Five companies submitted proposals and two were chosen to interview. The chosen agency is active in other areas of the state. The city will continue to collect taxes, the agent does not collect the money. There is no cost to the city. The 15 percent recovery fee is added to what the taxpayer owes. Sharon Connors, Purchasing Agent, was helpful in on creating the proposal for the submission to be the service providers. It is a win-win situation.

99.8% ,-- should be 99.0%

**** MS. NIEDZIELSKI-EICHNER MOVED THE MINUTES OF THE JULY 14, 2022 REGULAR MEETING AS CORRECTED.**
**** THE MOTION PASSED WITH THREE (3) IN FAVOR (BURNETT, KYDES AND NIEDZIELSKI-EICHNER) AND ONE (1) ABSTENTION (HEUVELMAN).**

Claims Committee: No claims to report for August 2022.

Narrative on Tax Collections dated August 2022 – Receive Report and discuss.

Monthly Tax Collector's Reports dated July 2022– Receive Report and discuss.

Ms. Biagiarelli presented her report. She stated that the numbers were preliminary numbers since July 31st was a very busy day. They are still processing payments. As of August 5th, they are at 50%. She said the separate report with the previous year's levy was for 13 months showed a 99.3% collection rate. This report is used by the Finance Department when they apply with the bond rating agencies.

Ms. Biagiarelli said that there were a number of individuals that no longer appeared on the Grand List due to a lapse during COVID. The department is working with these individuals on getting their vehicles back on the rolls. The delinquent notices that the Department sends out are called a "Demand For Payment" and the residents will receive these by the end of August or in early September.

The next Tax Sale is Scheduled for July of 2023.

Mr. Burnett asked if there were any enhancements to the tax collection process that she could suggest. Ms. Biagiarelli said that the earlier the bills are mailed out to the residents allows the residents more time to pay their bills. They also encourage residents to submit their payments through some of the local banks.

Report of the Tax Assessor's Office

Mr. Ford greeted the Committee. He said the Department had been asked to provide regular updated status on the Assessments. He suggested that the Department report three times a year and displayed a schedule of potential times and subject matters on screen.

A discussion followed regarding when inspections are done. Mr. Ford noted that all the properties are inspected on a 10 year cycle.

Mr. Burnett asked if it would be possible to add information regarding the re-valuations process and notifying the public. Mr. Ford said that they work with Public Relations on updating the public. The RFPs have been published and they are waiting for the evaluations of the responses.

Mr. Burnett said that the Committee was looking forward to receiving the September report on the Elderly Assistance in Norwalk.

Received Oak Hills Authority Monthly Financial Statements for April 2022; May 2022 June 2022 and Fiscal Year 23 Budget information

Mr. Dutton greeted the Committee and displayed financial highlights from April, May and June 2022. He then reviewed the spreadsheets online and gave an overview of the key points.

Mr. Burnett asked for a brief update on the restaurant. Mr. Dutton said that they have been meeting with the management to increase golf patronage along with the normal diners. Mr. Burnett suggested creating some type of customer feedback. Discussion followed.

Mr. Burnett asked if there was any impact on the course due to the drought. Mr. Dutton said that he was not aware of any issues, but that Mr. Schell would have more details. However, Mr. Dutton noted that the greens seem to be in great shape.

Both Mr. Burnett and Mr. Heuvelman welcomed Mr. Dutton to the Committee.

Mr. Dachowitz said that they had received a triple A bond rating by one of the bond rating agencies. There are two more agencies that will review their bond rating.

ADJOURNMENT

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

The meeting adjourned at 7:46 p.m.

Respectfully submitted,

S.L. Soltes
Telesco Secretarial Services

ITEM #5

AGENDA

SEPTEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	**BILL No & AMOUNT REFUNDED**		**REASON**

MOTOR VEHICLE

ACAR LEASING LTD	20-MV-300249	$220.21	PRORATION
ADAMS PARKS G 3RD	19-MV-301041	$105.28	PRORATION
	20-MV-300977	$102.92	PRORATION
ADVANTAGE LEASING ASSOCIATES LLC	20-MV-400266	$91.28	PRORATION
ALVARENGA-OLIVA JESSICA PAOLA	20-MV-302006	$15.45	PRORATION
ARCTIC CONSTRUCTION LLC	20-MV-400745	$12.59	PRORATION
BASKIN JOSEPH L JR	21-MV-304802	$11.21	PRORATION
BECHAR CHANDNI V	21-MV-305068	$553.43	PRORATION
	21-MV-305067	$358.84	PRORATION
BIFANO THOMAS R	21-MV-305948	$73.06	PRORATION
BONIGALA SAM P	20-MV-306525	$813.32	PRORATION
CAB EAST LLC	20-MV-308332	$159.43	PRORATION
CASE CHLOE CHRISTIANA	20-MV-310349	$97.63	PRORATION
CASOLINO NICOLA	20-MV-310480	$239.04	PRORATION
CCAP AUTO LEASE LTD	20-MV-311118	$283.65	PRORATION
CCAP AUTO LEASE	19-MV-311624	$308.39	PRORATION
	20-MV-402533	$126.62	PRORATION
	20-MV-402554	$54.96	PRORATION
COCHRAN DAPHNE MONTGELAS	20-MV-313043	$142.40	PRORATION
COONEY JUDITH MIDDLETON	21-MV-313956	$58.92	PRORATION
	21-MV-313955	$166.23	PRORATION
COURVILLE SERVICES LLC	21-MV-314548	$118.43	PRORATION
	21-MV-314550	$117.64	PRORATION
CUMMING ANDREW FRANCIS	20-MV-800143	$472.85	PRORATION

ITEM #5

AGENDA

SEPTEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
DAIMLER TRUST	20-MV-315269	$554.23	PRORATION
DEL CID BLANCA M	21-MV-316681	$467.67	PRORATION
DIXON SUSAN	21-MV-318225	$93.44	PRORATION
FLON SARAH MAE	20-MV-356506	$126.68	PRORATION
FREEDMAN ALAN MARC	21-MV-323626	$26.81	PRORATION
	21-MV-323629	$40.67	PRORATION
GARCES JEFFREY ALAN	21-MV-324391	$321.70	PRORATION
GEDNEY REX B	21-MV-325116	$108.55	PRORATION
GEMAJLI XHEVAT	20-MV-324720	$78.39	PRORATION
GRANT ALISTAIR W	21-MV-327112	$129.12	PRORATION
HONDA LEASE TRUST	20-MV-329911	$182.80	PRORATION
J. K. INTERNATIONAL INC	20-MV-332999	$191.66	PRORATION
JP MORGAN CHASE BANK NA	20-MV-334298	$214.55	PRORATION
JP MORGAN CHASE BANK NA	20-MV-333501	$90.37	PRORATION
JP MORGAN CHASE BANK NA	20-MV-333615	$385.60	PRORATION
	20-MV-333932	$421.93	PRORATION
JP MORGAN CHASE BANK NA	20-MV-333873	$154.10	PRORATION
LABATTE DAVID STEVEN	20-MV-337517	$143.01	PRORATION
LIALIOS BARBARA	21-MV-339166	$59.47	PRORATION
LOJA YENESY	20-MV-338674	$90.85	PRORATION
MARADIAGA-GARCIA NELSON LEONEL	21-MV-341691	$19.87	PRORATION
MUNIZ-RAMOS MARCO ANTONIO	21-MV-346827	$46.25	PRORATION
	21-MV-346826	$27.52	PRORATION
	21-MV-346825	$33.57	PRORATION
NISSAN INFINITI LT LLC	20-MV-347127	$194.89	PRORATION

AGENDA

SEPTEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE — APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
NISSAN INFINITI LT LLC	20-MV-347511	$157.67	PRORATION
NISSAN INFINITI LT LLC	20-MV-347583	$76.74	PRORATION
	20-MV-411459	$76.99	PRORATION
NISSAN INFINITI LT LLC	20-MV-347094	$191.02	PRORATION
	20-MV-347237	$97.43	PRORATION
	20-MV-347535	$333.50	PRORATION
NISSAN INFINITI LT LLC	20-MV-SEE ATTACHED	$1,133.97	PRORATION
OCHOA LINA M	18-MV-349914	$224.49	PRORATION
RAGUESO JOANN	21-MV-354543	$53.35	PRORATION
RAMDHANIE SHEILA	21-MV-354629	$49.99	PRORATION
REYES-RUANO MARIO DE JESUS	20-MV-354355	$32.33	PRORATION
SANTORELLA VINCENT P JR	21-MV-359290	$74.62	PRORATION
SEGALLA KEVIN M	20-MV-358785	$420.35	PRORATION
SULLIVAN TIMOTHY J	21-MV-363507	$106.64	PRORATION
SWIFT JOAN	20-MV-362268	$43.39	PRORATION
TOYOTA LEASE TRUST	20-MV-362268	$735.26	PRORATION
TOYOTA LEASE TRUST	21-MV-366213	$135.15	PRORATION
	21-MV-366390	$773.47	PRORATION
TOYOTA LEASE TRUST	20-MV-364583	$362.04	PRORATION
USB LEASING LT	20-MV-367877	$226.86	PRORATION
VAHORA MEMUNA	20-MV-310200	$319.90	PAID IN ERROR
VASQUEZ HECTOR	20-MV-368696	$46.52	PRORATION
VENTO ANA L	20-MV-367891	$408.59	PRORATION
VW CREDIT LEASING LTD	21-MV-370046	$347.63	PRORATION
	21-MV-370522	$148.49	PRORATION

ITEM #5

AGENDA

SEPTEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	**BILL No & AMOUNT REFUNDED**		**REASON**
VW CREDIT LEASING LTD	20-MV-SEE ATTACHED	$2,454.50	PRORATION

PERSONAL PROPERTY

AETNA LIFE INSURANCE COMPANY	20-PP-200115	$79.68	CLOSE ACCT/ABATE PER BFORD

REAL ESTATE

BANK OF AMERICA			
C/O CORELOGIC			
25 STONY BROOK RD			
5-20-54-0	19-RE-114857	$4,025.76	OVER/DUP PYMT
CAMP HILL LLC			
14 ½ CAMP ST			
1-78-29-0	21-RE-104266	$764.00	CORRECT SEWER
CELICOURT MICHAUD &			
CELICOURT MICOULDIE			
7 ARCH ST UNIT 17	19-RE-104422	$1,550.30	
1-20-35-17	20-RE-104797	$1,550.80	PAID IN ERROR
CORELOGIC			
18 LUBRANO PL			
2-65-33-0	21-RE-106906	$2,412.40	PAID IN ERROR

ITEM #5

AGENDA

SEPTEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
CORELOGIC			
5 HOLLOW SPRING RD			
5-78-43-0	21-RE-102961	$5,104.79	PAID IN ERROR
CORELOGIC			
8 CARRIAGE DR			
5-56-656-0	21-RE-107969	$6,518.00	PAID IN ERROR
CORELOGIC			
17 ROME ST			
5-6-54-0	21-RE-101912	$3,259.65	PAID IN ERROR
CORELOGIC			
8 SADDLE RD			
5-16-163-0	21-RE-124989	$3,717.20	PAID IN ERROR
CORELOGIC			
5 FINCH CT			
5-79-23-0	19-RE-106359	$4,695.36	DUP PYMT
CORELOGIC			
44 LOWE ST	18-RE-122050	$3,776.58	DUP PYMT
2-53-3-0	20-RE-122046	$3,879.27	DUP PYMT

ITEM #5

AGENDA

SEPTEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
FLETT TRACY			
301 WEST CEDAR ST			
5-67-70-0	20-RE-106880	$6,692.03	DUP PYMT
MUTUAL SECURITY CREDIT UNION			
35 FRANCE ST			
1-78-7-0	20-RE-117512	$4,584.29	PAID IN ERROR
RENZULLI CARMINE			
130 MAIN ST D1			
1-7-1-D1	21-RE-126681	$2330.10	PAID IN ERROR

YR/BILL#	VEHICLE	PLATE#	VIN #	REFUND AMT	
20-368617	2017 VW	7ALFG3	3VWL17AJ6HM300108	$255.52	$99,340.23
20-368763	2017AUDI	AL69032	WAUENAF46HN006601	$481.90	$96,423.43
20-368776	2018 VW	9ARJW9	3VWDB7AJ2JM216956	$292.70	$96,423.43
20-368789	2018 VW	AL94978	3VV2B7AX8JM052287	$286.61	$96,423.43
20-368858	2018 VW	AP20071	3VV2B7AX0JM164193	$368.69	$96,423.43
20-368931	2018 AUDI	AM02948	WA1LHAF7XJD005002	$769.08	$87,919.22
			TOTAL REFUND -	$2,454.50	

20-346956	**2018 Nissan**	**AP55858**	**KNMAT2MV7JP515471**	**$97.43**
20-346985	**2018 Nissan**	**AS10322**	**KNMAT2MV3JP579538**	**$129.79**
20-347033	**2018 Nissan**	**AP09902**	**3N1AB7AP1JY253051**	**$174.69**
20-347377	**2017 Infiniti**	**AL25097**	**5N1DL0MM7HC547875**	**$293.25**
20-347404	**2017 Infiniti**	**AL92820**	**JN8AZ2NE9H9157967**	**$438.81**
			Refund Total -	**$1,133.97**

81- 76106 - 97.43 - WS

82- 74432 - 129.79 E07

81- 45077 - 174.69 - E01

99- 96657 - 293.25 - SR

0101- 05089 - 438.81 - WS

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 6, 2022
Re: **Preliminary** Narrative for August, 2022 Tax Collector's Reports (plural)

At this writing, we have not yet finalized our figures for the end of August, but I am preparing a preliminary narrative report for inclusion in the Finance and Claims Committee meeting packet today. As soon as they are completed, we will send the two spreadsheets for the month of August, 2022, reporting collections on the immediately prior fiscal year (FYE June 30, 2022) as well as for the current, new fiscal year (ending June 2023).

Relative to the new fiscal year, as of the end of August, 2022, having concluded the first two months of the fiscal year, we collected in excess of $192 million against our $363.8 million adjusted levy, or **52.78%,** up from 43.95% as of July 31, 2022. We also collected **49.18%** of our sewer use levy, more than $8.6 million, and approximately **68%** of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year (August 2021) we are slightly ahead relative to taxes: 52.78% vs 52.51%. We are slightly behind with sewer use (49.67% last year and 49.18% this year); and behind with the IPP fee (72.95% last year and 68% this year). However, all these variances are minor.

Last month we reported that relative to the immediately prior fiscal year (ending June 30, 2022): through the end of *July* 2022, we collected nearly $350 million, or **99.3%** of the $352 million adjusted tax levy on the 2020 grand list (due July 1, 2021 and January 1, 2022). We also collected more than $16 million of our sewer use levy, or **99.08%**, and **94.16%** of that year's IPP (Industrial Pretreatment Program) fee on behalf of the Water Pollution Control Authority. (August updates for the prior fiscal year will follow.)

Bills for the tax and sewer use billing on the 2021 grand list were mailed to Norwalk taxpayers on June 24. The last day on which to pay these taxes without penalty was Monday, August 1. Our office was significantly understaffed due to two vacancies at our front end. As a result, the line of customers waiting to make in person payments at City Hall was longer than usual and longer than we would have liked. However, in spite of the vacancies, there were no major delays in our payment processing, posting, or other work.

We have encountered an increasing number of situations where taxpayers mailed a check in payment of their taxes, only to discover those checks to have been intercepted by fraudsters, and negotiated by a payee other than the City, usually for a significantly higher amount. In these situations, our office refers the taxpayer to law enforcement and to their own bank. This is occurring in other municipalities as well. It appears to be happening at least in part due to increasing automation and "remote" processing / deposit by banks and financial institutions. Our recommendation is if taxpayers choose to mail a check in payment of their taxes, they should put it in the mail well before the deadline, and follow up with their own bank to ensure their check is properly negotiated by the City, as they intended. We use a lockbox service during the collection period and the bulk of our mailed payments are processed the same day they are received. There is usually no processing delay, and having an extended delay in payment posting may be a cause for concern. Taxpayers may also choose to pay using an electronic check, and thereby avoid the uncertainty of mailing their payment. The cost of the E Check ($1.25) is only nominally higher than the cost of postage.

Delinquent notices, called “demand for payment” notices, are at the printer now, and will be sent later this month. The term, “demand” is a statutory term, and is not meant to imply rudeness to the taxpayer. The tax collector is required to “make demand” for payment prior to initiating collection enforcement measures.

We are continuing to issue alias tax warrants for selected accounts owing past due business personal property taxes. These are served by a state marshal. We issue approximately 25 warrants per month during non-collection months. In conjunction with this, we will be publishing a tax collector’s levy notice in the local newspaper within the next two to three weeks. The levy notice will list those business personal property accounts that have been turned over to the state marshals for collection. All of these accounts either owe in excess of $1,000; or are past due for two or more years. This is being done to notify not only the taxpayers, but also other creditors that the property is subject to levy and seizure for back taxes.

We also continue to pursue our health permit initiative for business establishments owing back taxes that have been delinquent for at least one year. We will begin working with the collection agency approved by the Common Council earlier this summer; that endeavor will likely take place this fall after the delinquent billing.

The tax sale site at [City of Norwalk Tax Sale 2021 (arcgis.com)] remains active online. Our next tax sale will be held in July 2023. We expect to begin work on that sale later this fall. Maintaining high current and back tax collection rates promotes budgetary stability, and allows the Board of Estimate and Taxation to set lower mill rates for all taxpayers. A higher current collection rate enables less of an allowance for “uncollectible” taxes, and correspondingly lower mill rates.

We are still short staffed and have two vacancies out of our eight person staff. We hope to fill those vacancies within the next few months.

I am prepared to respond to any questions, and continue to keep all stakeholders informed of our progress.

CITY OF NORWALK
OFFICE OF THE ASSESSOR
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

P: 203-854-7888 / F: 203-854-7986
norwalkct.org

MEMORANDUM

Date: September 2, 2022

TO: Greg Burnett, Chairman,
Finance/Claims Committee

FROM: William J. Ford, Assessor

RE: Elderly Tax Relief Program

The goals of the City of Norwalk's Elderly Homeowners Program, Norwalk Code - Chapter 103-12, the Elderly Homeowners (EHO) program, are to provide meaningful tax relief to the most financially vulnerable seniors in Norwalk.

The Finance/Claims Committee adopted changes in September 2019, and the Office of Policy and Management updates to income limits, altered the Chapter 103-12 Elderly Homeowners Local EHO program in following ways:

- The maximum qualifying income for State benefits is **$46,400**.
- The maximum qualifying income for **Tier 1** is **$ 58,700.**
- The maximum tax relief provided to **Tier 1** is **$1,500**.
- The **Tier 2** income maximum is **$ 72,300**
- The maximum tax credit for **Tier 2** recipients is **$900**.

Impact of the ordinance:

- Total **Local EHO** participants was **1199.**
- Total **State EHO** participants **766.**
- **Tier 1** maximum credits are at $**1,500** for FY 2022–2023.
- **Tier 2** maximum benefit was $**900** for FY 2022-2023.
- Total tax relief for elderly homeowners for Fiscal 2022-23 is $**1,556,642**,
- The total initial applicants for FY2022-23was 140.
- 58 Elderly homeowners sold their residences.
- Average tax credits to **$1,343** for FY 2022-2023.
- Total **State EHO benefits were $460,065.**

A review of the applications received in the current filings revealed the following income statistics broken into quartiles.

Quartiles of Total Income

Minimum	Maximum	Average
$ 6,396.00	$ 23,682.00	$ 17,737.69
$ 23,737.00	$ 32,725.00	$ 28,426.02
$ 32,998.00	$ 45,698.00	$ 39,274.05
$ 45,747.00	$ 88,796.00	$ 57,597.69

The income information shows the program limits currently appear appropriate.

CC: Finance/Claims Committee
Henry M. Dachowitz, Chief Financial Officer
Chitsamay Lam, Comptroller

ITEM #9

Oak Hills Park Authority
July 2022 Financial Commentary

Operations Updates:

- We will be meeting shortly to discuss capital improvement planning and timing for the new fiscal year shortly.
- Golf rounds ended nearly 3.3% over budget for the month of July. Cart rentals and discount ID card sales also exceeded expectations. Dry weather helped push rounds so high.
- September and October are much fuller than normal with Outing events. This should help keep our rounds high through the first four months of the fiscal year.

YTD Financial Highlights:

- FY23 YTD net operating income was over budget by $58k and ended with a $513k cash balance.
  - Revenue was over-budget by $51k thanks to strong golf and cart rounds in July.
  - Expenses were $7k lower than budget mainly due lower than expected wages as a result of being understaffed.
- OHPA made $13k in repayments to the City for the first month of the new fiscal year.

Other:

- The annual fiscal audit is currently in the review and report stage. Once the Report is finalized and we are assured there are no audit adjustments, OHPA will pay down our debt to the City of Norwalk by 1% of the annual golf revenue for FY22.

Updated through ***7/31/2022***

Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	5,912	6,671	759	12.8%	Hot, dry weather helped raise expected rounds
	Non-Revenue Rounds	1,177	654	(523)	-44.4%	Includes season passholder rounds
	Total Rounds	**7,089**	**7,325**	236	3.3%	
	Carts	4,040	4,374	334	8.3%	Hot, dry weather helped raise expected golf rounds and cart rentals
	ID Cards	36	46	10	27.8%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	292,240	341,115	48,875	16.7%	Driven mostly by greens fees, but revenue in general was higher across the board
	Tennis Revenue	8,400	8,400	-	0.0%	
	Restaurant Revenue	-	-	-		Revenue to be booked and received quarterly
	Other Revenue	91	1,900	1,809	1987.9%	Budget does not include a portion of booking fee revs from GolfNow
	Total Revenue	**300,731**	**351,415**	**50,684**	**16.9%**	
	Management Salary	19,063	14,086	(4,977)	-26.1%	Overall lower staffing
	Operations Salary	31,248	32,386	1,138	3.6%	
	Maintenance Salary	46,386	40,261	(6,125)	-13.2%	Overall lower staffing
	Employee Benefits	16,629	15,626	(1,003)	-6.0%	
	Administrative	22,735	23,112	377	1.7%	
	Interest & Insurance	8,484	8,009	(475)	-5.6%	
	Sales & Operations	620	708	88	14.2%	
	Park Maintenance	37,104	43,230	6,126	16.5%	Driven entirely by an overage in water expense due to the very dry weather
	Park Equipment	7,249	4,980	(2,269)	-31.3%	Small underage across the board. Likely timing on expenditures
	Carts	2,116	2,113	(3)	-0.1%	
	Operating Expense	**191,634**	**184,511**	**(7,123)**	**-3.7%**	
	Operating Income	**109,097**	**166,904**	**57,807**	**53.0%**	
Balance Sheet	Capital Improvements	-	-	-		
	Line of Credit Balance	-	-	-		
	Cash Balance	455,228	513,291	58,063	12.8%	In line with operating income overage

Updated through *7/31/2022*

Rest of Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	29,262	29,262	-	0.0%	Projections are still in line with Budget
	Non-Revenue Rounds	5,823	5,823	-	0.0%	Projections are still in line with Budget
	Total Rounds	35,085	35,085	-	0.0%	
	Carts	19,999	19,999	-	0.0%	Projections are still in line with Budget
	ID Cards	1,161	1,161	-	0.0%	Projections are still in line with Budget

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	1,663,232	1,663,232	-	0.0%	Projections are still in line with Budget
	Tennis Revenue	34,400	34,400	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	80,000	80,000	-	0.0%	Projections are still in line with Budget
	Other Revenue	30,809	30,809	-	0.0%	Projections are still in line with Budget
	Total Revenue	**1,808,441**	**1,808,441**	-	**0.0%**	
	Salaries	842,739	842,739	-	0.0%	Projections are still in line with Budget
	Employee Benefits	144,106	144,106	-	0.0%	Projections are still in line with Budget
	Administrative	168,463	168,463	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	97,603	97,603	-	0.0%	Projections are still in line with Budget
	Sales & Operations	4,980	4,980	-	0.0%	Projections are back in line with Budget
	Park Maintenance	209,275	209,275	-	0.0%	Projections are still in line with Budget
	Park Equipment	86,251	86,251	-	0.0%	Projections are still in line with Budget
	Carts	16,940	16,940	-	0.0%	Projections are still in line with Budget
	Operating Expense	**1,570,357**	**1,570,357**	-	**0.0%**	
	Uncategorized Exp/Rev					
	Operating Income	**238,084**	**238,084**	-	**0.0%**	
Balance Sheet	Capital Improvements	(170,450)	(170,450)	-	0.0%	Golf Simulator, tennis court, restaurant and house improvements
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Cash Balance	285,814	350,698	64,884	22.7%	In line with above

ITEM #9

Oak Hills Park Authority
FY22 Actual vs. Budget

	July Act	July Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$233,367	$201,278	$32,089	15.9%	$233,367	$201,278	$32,089	15.9%
4020 · I.D. Cards	$5,310	$4,731	$579	12.2%	$5,310	$4,731	$579	12.2%
4025 · Season Pass	$8,163	$9,763	-$1,600	-16.4%	$8,163	$9,763	-$1,600	-16.4%
4030 · Tournament Fees	$17,625	$13,829	$3,796	27.4%	$17,625	$13,829	$3,796	27.4%
4050 · Cart Revenue	$76,433	$67,436	$8,997	13.3%	$76,433	$67,436	$8,997	13.3%
4060 · Golf Revenue - Gift Certif.	$3,960	$1,901	$2,059	108.3%	$3,960	$1,901	$2,059	108.3%
4070 · Gift & Rain Checks Redeemed	-$3,743	-$6,698	$2,955	-44.1%	-$3,743	-$6,698	$2,955	-44.1%
Total 4001 · Golf Revenue	**$341,115**	**$292,240**	**$48,876**	**16.7%**	**$341,115**	**$292,240**	**$48,876**	**16.7%**
4100 · Tennis Revenue	$8,400	$8,400	$0	0.0%	$8,400	$8,400	$0	0.0%
4200 · Rental Income	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4300 · Investment Income	$79	$58	$21	35.7%	$79	$58	$21	35.7%
4400 · Misc. Income	$1,822	$33	$1,788	5364.9%	$1,822	$33	$1,788	5364.9%
4500 · Golf Simulator Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4600 · Restaurant Income	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$10,300**	**$8,491**	**$1,809**	**21.3%**	**$10,300**	**$8,491**	**$1,809**	**21.3%**
TOTAL REVENUE	**$351,416**	**$300,731**	**$50,685**	**16.9%**	**$351,416**	**$300,731**	**$50,685**	**16.9%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$14,086	$19,063	$4,976	26.1%	$14,086	$19,063	$4,976	26.1%
5030 · Operations	$32,392	$31,248	-$1,144	-3.7%	$32,392	$31,248	-$1,144	-3.7%
5040 · Operations O/T	-$6	$0	$6	0.0%	-$6	$0	$6	0.0%
5050 · Course Personnel	$25,343	$25,040	-$303	-1.2%	$25,343	$25,040	-$303	-1.2%
5060 · Course Personnel O/T	$637	$0	-$637	0.0%	$637	$0	-$637	0.0%
5070 · Seasonal Personnel	$14,286	$21,346	$7,059	33.1%	$14,286	$21,346	$7,059	33.1%
5080 · Seasonal Personnel O/T	-$6	$0	$6	0.0%	-$6	$0	$6	0.0%
Total 5000 · PERSONNEL EXPENSE	**$86,733**	**$96,696**	**$9,964**	10.3%	**$86,733**	**$96,696**	**$9,964**	10.3%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$6,594	$7,272	$678	9.3%	$6,594	$7,272	$678	9.3%
5230 · State Unemployment	$3,173	$2,867	-$307	-10.7%	$3,173	$2,867	-$307	-10.7%
5250 · Health Insurance	$2,313	$2,800	$487	17.4%	$2,313	$2,800	$487	17.4%
5260 · Workmans Compensation	$2,984	$3,137	$153	4.9%	$2,984	$3,137	$153	4.9%
5270 · Retirement Plans	$562	$553	-$9	-1.6%	$562	$553	-$9	-1.6%
Total 5200 · EMPLOYEE BENEFITS	**$15,626**	**$16,629**	**$1,003**	6.0%	**$15,626**	**$16,629**	**$1,003**	6.0%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,206	$1,061	-$145	-13.7%	$1,206	$1,061	-$145	-13.7%
5430 · Professional Fees	$2,750	$2,792	$42	1.5%	$2,750	$2,792	$42	1.5%
5436 · Advertising	$994	$1,044	$50	4.8%	$994	$1,044	$50	4.8%
5440 · Office Expense	$1,599	$1,567	-$32	-2.1%	$1,599	$1,567	-$32	-2.1%
5441 · Bank Charges	$22	$41	$19	45.6%	$22	$41	$19	45.6%
5442 · Credit Card Fees	$6,149	$6,722	$573	8.5%	$6,149	$6,722	$573	8.5%
5445 · Postage	$0	$22	$22	100.0%	$0	$22	$22	100.0%
5450 · Training and Dues	$0	$438	$438	100.0%	$0	$438	$438	100.0%
5461 · Authority Secretarial Services	$120	$148	$28	19.1%	$120	$148	$28	19.1%
5469 · Other Outside Services	$607	$533	-$74	-13.9%	$607	$533	-$74	-13.9%
5470 · Other Administrative	$547	$1,003	$457	45.5%	$547	$1,003	$457	45.5%
5480 · Utilities	$9,119	$7,366	-$1,753	-23.8%	$9,119	$7,366	-$1,753	-23.8%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$23,112**	**$22,735**	**-$377**	-1.7%	**$23,112**	**$22,735**	**-$377**	-1.7%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$7,783	$7,803	$20	0.3%	$7,783	$7,803	$20	0.3%

ITEM #9

Oak Hills Park Authority
FY22 Actual vs. Budget

	July Act	July Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5520 · Interest	$226	$681	$454	66.7%	$226	$681	$454	66.7%
Total 5500 · DEBT SERVICE AND INSURANCE	**$8,009**	**$8,484**	**$474**	5.6%	**$8,009**	**$8,484**	**$474**	5.6%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5640 · Golf Pro Supplies	$671	$620	-$51	-8.2%	$671	$620	-$51	-8.2%
5680 · Golf Pro Work Clothes	$37	$0	-$37	0.0%	$37	$0	-$37	0.0%
Total 5600 SALES AND OPERATIONS	**$708**	**$620**	**-$88**	-14.1%	**$708**	**$620**	**-$88**	-14.1%
5700 · PARK MAINTENANCE								
5710 · Water	$17,378	$11,299	-$6,079	-53.8%	$17,378	$11,299	-$6,079	-53.8%
5715 · Nature and Open Space	$180	$180	$0	0.0%	$180	$180	$0	0.0%
5720 · Heating Fuel	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5730 · Grounds Maintenance	$5,113	$5,117	$4	0.1%	$5,113	$5,117	$4	0.1%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5751 · Agriculture&Chemicals-Purch	$184	$19,356	$19,171	99.0%	$184	$19,356	$19,171	99.0%
5752 · Agriculture/Chemicals Utilized	$18,839	$0	-$18,839	0.0%	$18,839	$0	-$18,839	0.0%
5760 · Irrigation Maintenance	$1,234	$1,045	-$189	-18.1%	$1,234	$1,045	-$189	-18.1%
5770 · Consumable Tools	$290	$14	-$276	-2031.5%	$290	$14	-$276	-2031.5%
5780 · Tee and Green Supplies	$0	$94	$94	100.0%	$0	$94	$94	100.0%
5795 · Janitorial Supplies	$12	$0	-$12	0.0%	$12	$0	-$12	0.0%
Total 5700 · PARK MAINTENANCE	**$43,230**	**$37,104**	**-$6,126**	-16.5%	**$43,230**	**$37,104**	**-$6,126**	-16.5%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$2,924	$4,041	$1,117	27.6%	$2,924	$4,041	$1,117	27.6%
5810 · Equipment Rental	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5820 · Building Maintenance	$1,289	$2,208	$919	41.6%	$1,289	$2,208	$919	41.6%
5840 · Small Equipment	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5860 · Gasoline/Diesel Fuel	$768	$1,000	$232	23.2%	$768	$1,000	$232	23.2%
5880 · Employee work clothes	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5800 · PARK EQUIPMENT	**$4,980**	**$7,249**	**$2,269**	31.3%	**$4,980**	**$7,249**	**$2,269**	31.3%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
6020 · Electricity	$1,713	$1,697	-$16	-0.9%	$1,713	$1,697	-$16	-0.9%
6030 · Maintenance	$0	$19	$19	100.0%	$0	$19	$19	100.0%
6050 · Cart Insurance	$400	$400	$0	0.0%	$400	$400	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 6000 · CART EXPENSE	**$2,113**	**$2,116**	**$3**	0.1%	**$2,113**	**$2,116**	**$3**	0.1%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$184,512**	**$191,633**	**$7,121**	3.7%	**$184,512**	**$191,633**	**$7,121**	3.7%
TOTAL OPERATIONAL NET INCOME	**$166,904**	**$109,098**	**$57,806**	53.0%	**$166,904**	**$109,098**	**$57,806**	53.0%
Restructured City Debt	$13,380	$13,967	$587	4.2%	$13,380	$13,967	$587	4.2%
Commercial Debt	$21,613	$23,000	$1,387	6.0%	$21,613	$23,000	$1,387	6.0%
	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total BS Debt Payments	**$34,994**	**$36,967**	**$1,973**	5.3%	**$34,994**	**$36,967**	**$1,973**	5.3%
NET INCOME BEFORE CAPITAL EXPENSES	**$166,904**	**$109,098**	**$57,806**	53.0%	**$166,904**	**$109,098**	**$57,806**	53.0%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$24,582	$22,500	-$2,082	-9.3%	$24,582	$22,500	-$2,082	-9.3%
8001 · Capital projects								
8100 - Capital Proj Cash	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0	$0			$0	$0		
Capital Contribution					$0	$0		
Total 8000 · OTHER EXPENSE	$24,582	$22,500	-$2,082	-9.3%	$24,582	$22,500	-$2,082	-9.3%
NET INCOME	**$142,322**	**$86,598**	**$55,724**	64.3%	**$142,322**	**$86,598**	**$55,724**	64.3%

OAK HILLS PARK AUTHORITY
Balance Sheet FY23
As of July 31, 2022

	Total			
	As of Jul 31, 2022	As of Jul 31, 2021 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	538,765.75	567,598.63	-28,832.88	-5.08%
1022 NBT Payment Account	-37,376.77	-53,225.51	15,848.74	29.78%
1023 NBT Rent Escrow Sec Apt Right	1.00	1,351.00	-1,350.00	-99.93%
1024 NBT Capital Reserve Savings Account	10,501.24	0.00	10,501.24	
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	**$ 513,291.22**	**$ 517,124.12**	**-$ 3,832.90**	**-0.74%**
Total Bank Accounts	**$ 513,291.22**	**$ 517,124.12**	**-$ 3,832.90**	**-0.74%**
Accounts Receivable				
1201 Accounts Receivable	7,396.88	225.47	7,171.41	3180.65%
Total Accounts Receivable	**$ 7,396.88**	**$ 225.47**	**$ 7,171.41**	**3180.65%**
Other Current Assets				
1100 Inventory	65,929.27	50,149.15	15,780.12	31.47%
1200 Receivables	22,667.99	3,186.18	19,481.81	611.45%
1300 Prepaid Expenses	28,277.42	37,524.83	-9,247.41	-24.64%
Total Other Current Assets	**$ 116,874.68**	**$ 90,860.16**	**$ 26,014.52**	**28.63%**
Total Current Assets	**$ 637,562.78**	**$ 608,209.75**	**$ 29,353.03**	**4.83%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,597,008.13	1,597,008.13	0.00	0.00%
1510 Accumulated Depreciation/Amort.	-4,273,777.83	-4,019,980.57	-253,797.26	-6.31%
1520 Furniture & Fixtures	47,635.23	50,085.23	-2,450.00	-4.89%
1560 Leasehold Improvements	157,690.84	88,497.24	69,193.60	78.19%
1561 Park Improvements	2,043,360.87	1,821,963.05	221,397.82	12.15%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-76,845.28	-35,984.50	-40,860.78	-113.55%
Total 1500 Fixed Assets	**$1,772,206.62**	**$1,778,723.24**	**-$ 6,516.62**	**-0.37%**
Total Fixed Assets	**$1,772,206.62**	**$1,778,723.24**	**-$ 6,516.62**	**-0.37%**
TOTAL ASSETS	**$2,409,769.40**	**$2,386,932.99**	**$ 22,836.41**	**0.96%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	59,096.14	57,041.72	2,054.42	3.60%
Total Accounts Payable	**$ 59,096.14**	**$ 57,041.72**	**$ 2,054.42**	**3.60%**
Other Current Liabilities				

2051 Accounts Payable - OHMGA Revenue	206.00	95.00	111.00	116.84%
2100 Accrued Payroll	28,171.01	24,546.40	3,624.61	14.77%
2104 Accrued retirement contribution	150.00	144.97	5.03	3.47%
2105 Accrued Vacation Pay	18,300.92	19,734.46	-1,433.54	-7.26%
2200 Accrued Expenses	41,545.66	41,715.50	-169.84	-0.41%
2210 Security Deposit-Entrance House				
2212 Security Dep - Apt 2 Right	0.00	1,350.00	-1,350.00	-100.00%
Total 2210 Security Deposit-Entrance House	**$ 0.00**	**$ 1,350.00**	**-$ 1,350.00**	**-100.00%**
2250 Deferred Revenue	0.00	0.00	0.00	
2251 Tournament Deposits	7,200.00	6,300.00	900.00	14.29%
2253 Deferred Tennis Revenue	16,800.00	16,000.00	800.00	5.00%
2254 Other Deferred	115,620.11	122,749.89	-7,129.78	-5.81%
Total 2250 Deferred Revenue	**$ 139,620.11**	**$ 145,049.89**	**-$ 5,429.78**	**-3.74%**
2400 Cart Sales Tax Due	4,854.00	4,327.00	527.00	12.18%
Total Other Current Liabilities	**$ 232,847.70**	**$ 236,963.22**	**-$ 4,115.52**	**-1.74%**
Total Current Liabilities	**$ 291,943.84**	**$ 294,004.94**	**-$ 2,061.10**	**-0.70%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,920,572.83	2,034,463.05	-113,890.22	-5.60%
2768 Deere Credit Inc. Greens Roller	0.00	1.12	-1.12	-100.00%
2772 Wells Fargo 2017 Aera-Vator	197.16	900.36	-703.20	-78.10%
2773 DLL Finance Club Car CA550G Utility Cart	258.50	1,806.50	-1,548.00	-85.69%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	7,198.67	21,011.26	-13,812.59	-65.74%
2775 Deere Credit, Inc. Hybrid Mower	3,231.10	9,453.06	-6,221.96	-65.82%
2776 Wells Fargo MTE 2018 TurfCo Blower	2,386.22	4,033.21	-1,646.99	-40.84%
2777 DLL Finance Club Car CA502 Utility Cart	3,066.60	4,906.62	-1,840.02	-37.50%
2778 Wells Fargo Used Kubota Tractor Mini Ex	13,621.84	19,393.65	-5,771.81	-29.76%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	40,280.99	51,287.30	-11,006.31	-21.46%
2780 DLL Club Car 2021 Cart Fleet	231,100.04	316,242.16	-85,142.12	-26.92%
2781 GPSi Visage Software 2021 Cart Fleet	61,200.00	85,680.00	-24,480.00	-28.57%
Total Long-Term Liabilities	**$2,283,113.95**	**$2,549,178.29**	**-$266,064.34**	**-10.44%**
Total Liabilities	**$2,575,057.79**	**$2,843,183.23**	**-$268,125.44**	**-9.43%**
Equity				
3900 Retained Earnings	-307,610.18	-529,621.39	222,011.21	41.92%
Net Income	142,321.79	73,371.15	68,950.64	93.98%
Total Equity	**-$ 165,288.39**	**-$ 456,250.24**	**$ 290,961.85**	**63.77%**
TOTAL LIABILITIES AND EQUITY	**$2,409,769.40**	**$2,386,932.99**	**$ 22,836.41**	**0.96%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
July 2022

	Total			
	Jul 2022	Jul 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	233,367.10	199,799.32	33,567.78	16.80%
4020 I.D. Cards	5,310.00	4,850.00	460.00	9.48%
4025 Season Pass	8,163.36	11,059.44	-2,896.08	-26.19%
4030 Tournament Fees	17,625.00	2,860.00	14,765.00	516.26%
4050 Cart Revenue	76,433.00	68,141.00	8,292.00	12.17%
4055 GolfBoard Revenue	0.00	0.00	0.00	
4060 Golf Revenue - Gift Certif.	3,960.00	1,346.00	2,614.00	194.21%
4070 Gift & Rain Checks Redeemed	-3,743.00	-5,573.00	1,830.00	32.84%
Total 4001 Golf Revenue	$ 341,115.46	$ 282,482.76	$ 58,632.70	20.76%
4100 Tennis Revenue	8,400.00	8,000.00	400.00	5.00%
4200 Rental Income	0.00	1,375.00	-1,375.00	-100.00%
4300 Investment Income	78.84	92.98	-14.14	-15.21%
4400 Misc. Income	1,821.64	865.00	956.64	110.59%
Total 4000 REVENUES	$ 351,415.94	$ 292,815.74	$ 58,600.20	20.01%
Total Income	$ 351,415.94	$ 292,815.74	$ 58,600.20	20.01%
Gross Profit	$ 351,415.94	$ 292,815.74	$ 58,600.20	20.01%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	14,086.27	18,299.05	-4,212.78	-23.02%
5030 Operations	32,391.77	26,812.20	5,579.57	20.81%
5040 Operations O/T	-5.85	-15.81	9.96	63.00%
5050 Course Personnel	25,343.00	25,000.30	342.70	1.37%
5060 Course Personnel O/T	637.13	309.37	327.76	105.94%
5070 Seasonal Personnel	14,286.49	14,368.34	-81.85	-0.57%
5080 Seasonal Personnel O/T	-5.85	218.14	-223.99	-102.68%
Total 5000 PERSONNEL EXPENSE	$ 86,732.96	$ 84,991.59	$ 1,741.37	2.05%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,593.93	6,460.58	133.35	2.06%
5230 State Unemployment	3,173.30	3,249.05	-75.75	-2.33%
5250 Health Insurance	2,313.34	2,149.73	163.61	7.61%
5260 Workmans Compensation	2,983.56	3,089.60	-106.04	-3.43%
5270 Retirement Plans	561.68	562.93	-1.25	-0.22%
Total 5200 EMPLOYEE BENEFITS	$ 15,625.81	$ 15,511.89	$ 113.92	0.73%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,205.64	994.75	210.89	21.20%
5430 Professional Fees	2,750.00	2,650.00	100.00	3.77%
5436 Advertising	993.64	995.83	-2.19	-0.22%

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
July 2022

	Total			
	Jul 2022	Jul 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	233,367.10	199,799.32	33,567.78	16.80%
4020 I.D. Cards	5,310.00	4,850.00	460.00	9.48%
4025 Season Pass	8,163.36	11,059.44	-2,896.08	-26.19%
4030 Tournament Fees	17,625.00	2,860.00	14,765.00	516.26%
4050 Cart Revenue	76,433.00	68,141.00	8,292.00	12.17%
4055 GolfBoard Revenue	0.00	0.00	0.00	
4060 Golf Revenue - Gift Certif.	3,960.00	1,346.00	2,614.00	194.21%
4070 Gift & Rain Checks Redeemed	-3,743.00	-5,573.00	1,830.00	32.84%
Total 4001 Golf Revenue	$ 341,115.46	$ 282,482.76	$ 58,632.70	20.76%
4100 Tennis Revenue	8,400.00	8,000.00	400.00	5.00%
4200 Rental Income	0.00	1,375.00	-1,375.00	-100.00%
4300 Investment Income	78.84	92.98	-14.14	-15.21%
4400 Misc. Income	1,821.64	865.00	956.64	110.59%
Total 4000 REVENUES	$ 351,415.94	$ 292,815.74	$ 58,600.20	20.01%
Total Income	$ 351,415.94	$ 292,815.74	$ 58,600.20	20.01%
Gross Profit	$ 351,415.94	$ 292,815.74	$ 58,600.20	20.01%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	14,086.27	18,299.05	-4,212.78	-23.02%
5030 Operations	32,391.77	26,812.20	5,579.57	20.81%
5040 Operations O/T	-5.85	-15.81	9.96	63.00%
5050 Course Personnel	25,343.00	25,000.30	342.70	1.37%
5060 Course Personnel O/T	637.13	309.37	327.76	105.94%
5070 Seasonal Personnel	14,286.49	14,368.34	-81.85	-0.57%
5080 Seasonal Personnel O/T	-5.85	218.14	-223.99	-102.68%
Total 5000 PERSONNEL EXPENSE	$ 86,732.96	$ 84,991.59	$ 1,741.37	2.05%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,593.93	6,460.58	133.35	2.06%
5230 State Unemployment	3,173.30	3,249.05	-75.75	-2.33%
5250 Health Insurance	2,313.34	2,149.73	163.61	7.61%
5260 Workmans Compensation	2,983.56	3,089.60	-106.04	-3.43%
5270 Retirement Plans	561.68	562.93	-1.25	-0.22%
Total 5200 EMPLOYEE BENEFITS	$ 15,625.81	$ 15,511.89	$ 113.92	0.73%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,205.64	994.75	210.89	21.20%
5430 Professional Fees	2,750.00	2,650.00	100.00	3.77%
5436 Advertising	993.64	995.83	-2.19	-0.22%

5440 Office Expense	1,599.20	1,470.60	128.60	8.74%
5441 Bank Charges	22.39	25.85	-3.46	-13.38%
5442 Credit Card Fees	6,148.91	6,050.08	98.83	1.63%
5450 Training and Dues	0.00	371.00	-371.00	-100.00%
5461 Authority Secretarial Services	120.00	120.00	0.00	0.00%
5469 Other Outside Services	606.84	574.42	32.42	5.64%
5470 Other Administrative	546.72	788.10	-241.38	-30.63%
5480 Utilities	9,118.93	6,262.07	2,856.86	45.62%
5500 Liability Insurance	7,782.83	6,940.50	842.33	12.14%
5520 Interest Expense	226.49	339.76	-113.27	-33.34%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 31,121.59**	**$ 27,582.96**	**$ 3,538.63**	**12.83%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	18,817.74	-18,817.74	-100.00%
5640 Golf Pro Supplies	671.11	256.73	414.38	161.41%
5680 Golf Pro Work Clothes	36.90	492.85	-455.95	-92.51%
Total 5600 SALES AND OPERATIONS	**$ 708.01**	**$ 19,567.32**	**-$18,859.31**	**-96.38%**
5700 PARK MAINTENANCE				
5710 Water	17,378.11	5,915.91	11,462.20	193.75%
5715 Nature and Open Space	179.99	0.00	179.99	
5730 Grounds Maintenance	5,113.38	3,887.46	1,225.92	31.54%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	184.34	289.11	-104.77	-36.24%
5752 Agriculture/Chemicals Utilized	18,838.85	19,452.89	-614.04	-3.16%
Total 5750 Agriculture and Chemicals	**$ 19,023.19**	**$ 19,742.00**	**-$ 718.81**	**-3.64%**
5760 Irrigation Maintenance	1,234.12	978.23	255.89	26.16%
5770 Consumable Tools	289.81	25.22	264.59	1049.13%
5780 Tee and Green Supplies	0.00	270.40	-270.40	-100.00%
5795 Janitorial Supplies	11.79	0.00	11.79	
5800 Equipment Maintenance	2,923.90	7,276.48	-4,352.58	-59.82%
5820 Building Maintenance	1,288.81	3,003.59	-1,714.78	-57.09%
5860 Gasoline/Diesel Fuel	767.77	0.00	767.77	
Total 5700 PARK MAINTENANCE	**$ 48,210.87**	**$ 41,099.29**	**$ 7,111.58**	**17.30%**
6000 CART EXPENSE				
6020 Electricity	1,712.91	1,637.73	75.18	4.59%
6030 Maintenance	0.00	39.98	-39.98	-100.00%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 2,112.91**	**$ 2,077.71**	**$ 35.20**	**1.69%**
Total Expenses	**$ 184,512.15**	**$ 190,830.76**	**-$ 6,318.61**	**-3.31%**
Net Operating Income	**$ 166,903.79**	**$ 101,984.98**	**$ 64,918.81**	**63.66%**
Other Expenses				
8000 Depreciation/Amortization	24,582.00	22,462.26	2,119.74	9.44%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	6,151.57	-6,151.57	-100.00%
Total 8001 Capital projects	**$ 0.00**	**$ 6,151.57**	**-$ 6,151.57**	**-100.00%**
Total Other Expenses	**$ 24,582.00**	**$ 28,613.83**	**-$ 4,031.83**	**-14.09%**
Net Other Income	**-$ 24,582.00**	**-$ 28,613.83**	**$ 4,031.83**	**14.09%**
Net Income	**$ 142,321.79**	**$ 73,371.15**	**$ 68,950.64**	**93.98%**

OAK HILLS SALES ANALYSIS JULY 2022 FISCAL REPORT

Description	Jul-22	Jul-21	Inc/(Dec)	YTD FY22	YTD FY21	Inc/(Dec)
Revenue Rounds	6,671	5,807	14.9%	6,671	5,807	14.9%
Season Pass Rounds	353	774	-54.4%	353	774	-54.4%
POS System Servicer Rounds	301	309	-2.6%	301	309	-2.6%
Barter Rounds	0	0		0	0	
Comp Rounds	0	27	-100.0%	0	27	-100.0%
Total All Rounds	7,325	6,917	5.9%	7,325	6,917	5.9%
Total Carts	4,374	4,389	-0.3%	4,374	4,389	-0.3%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	46	33	39.4%	46	33	39.4%
Total Season Passes	0	0	0.0%	0	0	0.0%
Total Gift Cards	82	17	382.4%	82	17	382.4%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$250,102	$201,907	23.9%	$250,102	$201,907	23.9%
Total Carts $	$81,287	$72,468	12.2%	$81,287	$72,468	12.2%
Total Board $	$0	$0	0.0%	$0	$0	0.0%
Total Golf ID Cards $	$5,310	$4,070	30.5%	$5,310	$4,070	30.5%
Total Season Pass $	$0	$0	0.0%	$0	$0	0.0%
Total Gift Cards $	$3,960	$1,346	194.2%	$3,960	$1,346	194.2%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$3,743	-$5,573	-32.8%	-$3,743	-$5,573	-32.8%
	$336,915	**$274,217**	**22.9%**	**$336,915**	**$274,217**	**22.9%**
$ Revenue/Revenue Round	**$37.49**	**$34.77**	7.8%	**$37.49**	**$34.77**	7.8%
Carts/Revenue Round	**65.6%**	**75.6%**	-13.2%	**65.6%**	**75.6%**	-13.2%
Cart $/Revenue Round	**$12.19**	**$12.48**	-2.4%	**$12.19**	**$12.48**	-2.4%
Cart $/Cart Round	**$18.58**	**$16.51**	12.6%	**$18.58**	**$16.51**	12.6%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$0.00**	0.0%
ID Card $/Card	**$115.43**	**$123.33**	-6.4%	**$115.43**	**$123.33**	-6.4%
Resident Adult 18 Rounds	847	1,119	-24.3%	847	1,119	-24.3%
Resident Senior 18 Rounds	808	876	-7.8%	808	876	-7.8%
Junior/Golf Team 18 Rounds	373	227	64.3%	373	227	64.3%
Golf League 18 Rounds	0	44	-100.0%	0	44	-100.0%
Employee 18 Rounds	128	116	10.3%	128	116	10.3%
Non Resident 18 Rounds	4,045	3,160	28.0%	4,045	3,160	28.0%
Total 9 Hole Rounds	470	265	77.4%	470	265	77.4%
Total Revenue Rounds	***6,671***	***5,807***	***14.9%***	***6,671***	***5,807***	***14.9%***
Resident Adult 18 Rounds $	$30,482	$38,928	-21.7%	$30,482	$38,928	-21.7%
Resident Senior 18 Rounds $	$24,659	$24,249	1.7%	$24,659	$24,249	1.7%
Junior/Golf Team 18 Rounds $	$8,150	$4,435	83.8%	$8,150	$4,435	83.8%
Golf League 18 Rounds	$0	$880	-100.0%	$0	$880	-100.0%
Employee 18 Rounds $	$865	$804	7.5%	$865	$804	7.5%
Non Resident 18 Rounds $	$174,838	$126,470	38.2%	$174,838	$126,470	38.2%
Total 9 Hole Rounds $	$11,108	$6,141	80.9%	$11,108	$6,141	80.9%
Total $ Revenue Rounds	***250,102***	***201,907***	***23.9%***	***250,102***	***201,907***	***23.9%***
Senior Non-Resident ID	0	2	-100.0%	0	2	-100.0%
Adult Non-Resident ID	1	1	0.0%	1	1	0.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***1***	***3***	***-66.7%***	***1***	***3***	***-66.7%***
GolfNow Rounds	1296	303	327.7%	1296	303	327.7%
GolfNow Dollars	$53,937	$12,231	341.0%	$53,937	$12,231	341.0%
Dollars/Round	$41.62	$40.36	3.1%	$41.62	$40.36	3.1%
City of Norwalk debt paydown	**$15,382.50**					

OAK HILLS SALES ANALYSIS JULY 2022 CALENDAR

Description	Jul-22	Jul-21	Inc/(Dec)	YTD 2022	YTD 2021	Inc/(Dec)
Revenue Rounds	6,671	5,807	14.9%	22,064	22,931	-3.8%
Season Pass Rounds	353	774	-54.4%	1,532	3,565	-57.0%
POS System Servicer Rounds	301	309	-2.6%	1,250	1,362	-8.2%
Barter Rounds	0	0		0	0	
Comp Rounds	0	27	-100.0%	2	83	-97.6%
Total All Rounds	7,325	6,917	5.9%	24,848	27,941	-11.1%
Total Carts	4,374	4,389	-0.3%	12,418	14,888	-16.6%
Total Boards	0	0	0.0%	0	2	-100.0%
Total Golf ID Cards	46	33	39.4%	1,089	1,114	-2.2%
Total Season Passes	0	0	0.0%	15	37	-59.5%
Total Gift Cards	82	17	382.4%	187	131	42.7%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$250,102	$201,907	23.9%	$825,032	$801,951	2.9%
Total Carts $	$81,287	$72,468	12.2%	$226,474	$241,510	-6.2%
Total Board $	$0	$0	0.0%	$0	$42	-100.0%
Total Golf ID Cards $	$5,310	$4,070	30.5%	$133,885	$138,301	-3.2%
Total Season Pass $	$0	$0	0.0%	$35,215	$74,300	-52.6%
Total Gift Cards $	$3,960	$1,346	194.2%	$13,548	$10,230	32.4%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$3,743	-$5,573	-32.8%	-$12,762	-$16,608	-23.2%
	$336,915	**$274,217**	**22.9%**	**$1,221,392**	**$1,249,726**	**-2.3%**
$ Revenue/Revenue Round	**$37.49**	**$34.77**	7.8%	**$37.39**	**$34.97**	6.9%
Carts/Revenue Round	**65.6%**	**75.6%**	-13.2%	**56.3%**	**64.9%**	-13.3%
Cart $/Revenue Round	**$12.19**	**$12.48**	-2.4%	**$10.26**	**$10.53**	-2.5%
Cart $/Cart Round	**$18.58**	**$16.51**	12.6%	**$18.24**	**$16.22**	12.4%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$21.00**	-100.0%
ID Card $/Card	**$115.43**	**$123.33**	-6.4%	**$122.94**	**$124.15**	-1.0%
Resident Adult 18 Rounds	847	1,119	-24.3%	2,970	4,642	-36.0%
Resident Senior 18 Rounds	808	876	-7.8%	2,859	3,661	-21.9%
Junior/Golf Team 18 Rounds	373	227	64.3%	1,103	843	30.8%
Golf League 18 Rounds	0	44	-100.0%	0	121	-100.0%
Empl 18 Rounds	128	116	10.3%	366	341	7.3%
Non Resident 18 Rounds	4,045	3,160	28.0%	13,514	12,491	8.2%
Total 9 Hole Rounds	470	265	77.4%	1,252	832	50.5%
Total Revenue Rounds	***6,671***	***5,807***	***14.9%***	***22,064***	***22,931***	***-3.8%***
Resident Adult 18 Rounds $	$30,482	$38,928	-21.7%	$104,206	$157,775	-34.0%
Resident Senior 18 Rounds $	$24,659	$24,249	1.7%	$84,500	$99,533	-15.1%
Junior/Golf Team 18 Rounds $	$8,150	$4,435	83.8%	$24,321	$14,515	67.6%
Golf League 18 Rounds	$0	$880	-100.0%	$0	$2,423	-100.0%
Empl 18 Rounds $	$865	$804	7.5%	$2,459	$2,354	4.4%
Non Resident 18 Rounds $	$174,838	$126,470	38.2%	$580,708	$505,763	14.8%
Total 9 Hole Rounds $	$11,108	$6,141	80.9%	$28,838	$19,588	47.2%
Total $ Revenue Rounds	***250,102***	***201,907***	***23.9%***	***825,032***	***801,951***	***2.9%***
SR NONRES DISC	0	2	-100.0%	63	72	-12.5%
NONRES DISCOUNT	1	1	0.0%	66	75	-12.0%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***1***	***3***	***-66.7%***	***129***	***147***	***-12.2%***
GolfNow Rounds	1296	303	327.7%	4701	1166	303.2%
GolfNow Dollars	$53,937	$12,231	341.0%	$199,800	$44,403	350.0%
Dollars/Round	$41.62	$40.36	3.1%	$42.50	$38.08	11.6%

NORWALK
The Sound of Connecticut

CITY OF NORWALK
DEPARTMENT OF POLICE SERVICE

Memo

2022-23

To: Tom Ellis, Director Management & Budgets

From: Chief Thomas E. Kulhawik

Date: July 19, 2022

Subject: **Funding Reallocation Request**

We are respectfully requesting a capital project funding reallocation. In the initial capital process for FY 2022-2023 the budget for vehicles was reduced, which did not initially allow for the planned purchase. After a review of our current funded capital projects, it was determined that $200,000 is available in the Communications account #09213610-5777-C0638 to be repurposed for this purchase.

We are respectfully requesting $200,000 be placed in account #09213010-5777-C0665. In order to execute this appropriation, account #09213610-5777-C0638 ✓ may be reduced by $200,000. Current quotes and projections indicate that the funds are available in this account.

The Mayor and CFO are in agreement with this reallocation.

CC: Deputy Chief James Walsh
Deputy Chief Susan Zecca
Michael Docimo

TEK: jb

One Monroe Street ■ Norwalk, Connecticut 06854 ■ www.norwalkpd.com ■ Telephone: 203-854-3000

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

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

From: Harry Rilling, Mayor HWR

Re: Special Capital Appropriation Request from the Police Department to Purchase Vehicles

Attached is a request from the Police Department for a special capital appropriation in the amount of $200,000 to purchase vehicles. There will be a reduction of $200,000 in the Communication Console Account #0921-3610-5777-C0638 and an increase of $200,000 in the Cars and Vans Account #0923-3010-5777-C0665. Both accounts are in the Police Department.

The total appropriation for the Communication Console account #0921-3610-5777-C0638 is $13,500,000. As of July 25, 2022, there is $8,179,883 available in this account.

ACTION REQUESTED:

1. REQUESTING, A reduction in the amount of $200,000 from the Police Communications Console Account #0921-3610-5777-C0638 for FY 2022-23 to purchase three vehicles for the Police Department.

2. REQUESTING, an increase in the amount of $200,000 in the Police Cars and Vans Replacement Account #0923-3610-5777-C0665 to purchase three new vehicles.

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: August 1, 2022

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

From: Henry Dachowitz, Chief Financial Officer

Re: Special Capital Appropriation Request ~~from the~~ Police Department to Purchase Vehicles

Attached is a request from the Police Department for a special capital appropriation in the amount of $200,000 to purchase vehicles. There will be a reduction of $200,000 in the Communication Console Account #0921-3610-5777-C0638 and an increase of $200,000 in the Cars and Vans Account #0923-3010-5777-C0665. Both accounts are in the Police Department.

The total appropriation for the Communication Console account #0921-3610-5777-C0638 is $13,500,000. As of July 25, 2022, there is $8,179,883 available in this account.

ACTION REQUESTED:

1. REQUESTING, A reduction in the amount of $200,000 from the Police Communications Console Account #0921-3610-5777-C0638 for FY 2022-23 to purchase three vehicles for the Police Department.

2. REQUESTING, an increase in the amount of $200,000 in the Police Cars and Vans Replacement Account #0923-3610-5777-C0665 to purchase three new vehicles.

Finance recommends approval.

SECTION C
OTHER BUSINESS

City of Norwalk, Board of Estimate & Taxation
August 1, 2022

Approved

1. RESOLUTION, Authorizing a Special Capital Appropriation in the amount of $200,000 for the Police Department to purchase vehicles.

NORWALK
The Sound of Connecticut

NORWALK PLANNING & ZONING COMMISSION
125 East Avenue
Norwalk, Connecticut

MEMORANDUM August 24, 2022

TO: Common Council

FROM: Bryan Baker, Principal Planner

SUBJECT: #2022-40 Special Appropriation – Norwalk Police Department – Purchase of vehicles

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At their August 17, 2022 meeting, the Planning & Zoning Commission made the following recommendation:

BE IT RESOLVED by the Norwalk Planning & Zoning Commission that application #2022-40 Special Appropriation – Norwalk Police Department – Purchase of vehicles be **APPROVED**.

BE IT FURTHER RESOLVED that the reasons for this action are to implement the following Plan of Conservation and Development goals, policies and actions:

1. To achieve Plan of Conservation and Development Goal #1 listed in Chapter 11: Public Facilities, Infrastructure & Services: *"Norwalk's infrastructure and public facilities are resource-efficient, well-maintained, cost-effective, sustainable and resilient"* through Strategy B. *"Continue to update, modernize and maintain Norwalk's infrastructure and city facilities"* by implementing action vi. *"Ensure Norwalk's emergency services departments are provided with appropriate funding for equipment and facilities to provide superior service and maintain a high level of public safety;"* and

BE IT FURTHER RESOLVED that notice of this action be forwarded to the Common Council.

CITY OF NORWALK
PLANNING & ZONING COMMISSION
August 17, 2022

PRESENT: Louis Schulman, Chair; Mike Mushak; Tammy Langalis; Jacquen Jordan-Byron; Darius Williams; Galen Wells; Nick Kantor; Hector Pachas; Steve Ferguson; Richard Roina (arrived at 6:20 pm)

STAFF: Steve Kleppin; Michelle Andrzejewski

OTHERS: Nichelle Waddell; Chief Thomas Kulhawik; Michael Petrin; Dennis Rioux; Atty Bob Maslan; Christopher Russo

I. CALL TO ORDER

Mr. Schulman called the meeting to order at 6:02 p.m. It should be noted that this meeting was held on Zoom.com with all participants calling in, separately.

II. ROLL CALL

Mr. Kleppin called the roll.

Mr. Schulman asked that anyone not speaking on behalf of the first two public hearings turn off their cameras.

III. PUBLIC HEARINGS

a. #2022-19 R/SP/SPR - Wegmans Food Markets, Inc. – 47 Richards Avenue and 677, 667 and 651 Connecticut Avenue – Zoning text amendment, special permit and site plan review applications for a Wegmans grocery store, parking structure and two additional retail buildings – NO ADDITIONAL PRESENTATION/PUBLIC COMMENT AT THIS MEETING, HEARING TO BE CONTINUED TO WEDNESDAY, AUGUST 24, 2022 AT 6:00PM VIA ZOOM

Mr. Schulman noted that this public hearing was closed to comment.

Atty Jason Klein said he understood that the application would be continued at the next meeting on August 24, 2022.

b. #2022-36 SP – Watch Me Grow Daycare – 60 East Avenue – Proposed nursery school/child daycare center within existing building at St. Paul's on the Green i. Action on III. b. #2022-36 SP

Mr. Schulman opened the public hearing and explained the rules. Nichelle Waddell began the presentation by explaining that she would like to start a daycare at St. Paul's on the Green at 60 East Avenue. She would rent two small rooms from the church. The rooms would be for infants and young children. The curriculum is nature based and the children would learn about the flowers and trees. A playground would be installed as well. She said that she has families ready to begin. The majority of them are from Norwalk. There was a discussion about receiving approvals from the Fire Department and Health Department. She needed the approval from the Planning and Zoning Department and Building Department.

Mr. Mushak said he was a member of the church and wished Ms. Waddell the best of luck. There was a discussion about the number of employees. The ratio would be 1:3 staff to children while the allowable ratio was 1:4. There was also a discussion about the hours of operation, playground, security measures and CPR training.

No members of the public spoke for or against the application. Mr. Pachas appreciated the amount of staff that the daycare would have. Ms. Waddell thanked the commissioners. Mr. Schulman closed the public hearing.

**** MR. MUSHAK MOVED: THEREFORE BE IT RESOLVED** by the Norwalk Planning & Zoning Commission that application #2022-36 SP – Watch Me Grow Daycare – 60 East Avenue – Proposed nursery school/child daycare center within existing building at St. Paul's on the Green be **APPROVED** subject to the following conditions:

1. That all CEAC sign-offs be submitted prior to the issuance of a zoning permit; and

2. That any changes to the approved plans be submitted to the Planning & Zoning Commission for their review and approval; and

3. That any and all conditions required by Norwalk DPW shall be applicable to this approval; and

4. That any and all conditions required by Norwalk WPCA shall be applicable to this approval; and

5. That this approval is subject to Section 118-1460 C. of the Norwalk Building Zone Regulations; and

BE IT FURTHER RESOLVED that this application complies with Section 118-500 and all other applicable sections of the Norwalk Building Zone Regulations; and

BE IT FURTHER RESOLVED that the effective date of this action is August 26, 2022.

Mr. Pachas seconded.

Louis Schulman; Mike Mushak; Tammy Langalis; Jacquen Jordan-Byron; Galen Wells; Nick Kantor; Hector Pachas; Steve Ferguson approved.
No one opposed.
No one abstained.
Motion was approved.

IV. REVIEW & ACTION ON APPLICATIONS

a. #2022-40 Special Appropriation – Norwalk Police Department – Purchase of vehicles – Report & recommended action

Chief Thomas Kulhawik began the presentation with a brief history of the replacement plan of the police vehicles. He noted that administrative vehicles had been cut from the capital budget a few years ago as well as the previous budget. He also explained that the radio project would be under budget since they would be using state infrastructure. The department was asking for a transfer of funding from the radio budget to the funding of the police vehicles. There was also a discussion about using the additional funds for another project. Chief Kulhawik said the fund would be returned to the city. There was a discussion about using electric vehicles. He said that they had attended some meetings about the type of infrastructure the city would need in order to purchase electric vehicles. He noted that the fleet does have some hybrid police vehicles. Mr. Schulman noted that the city should have a citywide plan for these types of vehicles. There was also discussion about why the city was only purchasing Ford vehicles. Chief Kulhawik noted that there were several reasons they used Fords.

**** MR. FERGUSON MOVED: BE IT RESOLVED by the Norwalk Planning & Zoning Commission that application #2022-40 Special Appropriation – Norwalk Police Department – Purchase of vehicles be APPROVED.**

BE IT FURTHER RESOLVED that the reasons for this action are to implement the following Plan of Conservation and Development goals, policies and actions:

1. To achieve Plan of Conservation and Development Goal #1 listed in Chapter 11: Public Facilities, Infrastructure & Services: "Norwalk's infrastructure and public facilities are resource-efficient, well-maintained, cost-effective, sustainable and resilient" through Strategy B. "Continue to update, modernize and maintain Norwalk's infrastructure and city facilities" by implementing action vi. "Ensure Norwalk's emergency services departments are provided with appropriate funding for equipment and facilities to provide superior service and maintain a high level of public safety;" and

BE IT FURTHER RESOLVED that notice of this action be forwarded to the Common Council.

Ms. Langalis seconded.
Louis Schulman; Mike Mushak; Tammy Langalis; Darius Williams; Galen Wells; Hector Pachas; Steve Ferguson; Richard Roina approved.

No one opposed.
Nick Kantor abstained.
Motion was approved.

b. #2022 – 32 CAM – Norwalk Transit District – 275 Wilson Avenue – 11,700sf rear addition - Report & recommended action

Michael Petrin introduced Dennis Rioux. Mr. Rioux oriented the commissioners as to the location of the site on an aerial map. He explained how the bus traffic flows on the site. He explained what construction would be done at the site. There was a discussion about the new covered space and how it would be used. Mr. Petrin said there would be stormwater drainage improvements. There was a discussion about the look of the building. It was noted that the HVAC system had not worked well since it was built in 2000. There was a discussion about whether the addition had been considered in the original plans. Mr. Schulman said it had not, since he had built the original. There was a discussion about bonding for the project. It was noted that it would have to be a bond from the city to the city or a memorandum of understanding.

** **MS. WELLS MOVED: THEREFOR BE IT RESOLVED** that application #2022 – 32 CAM – Norwalk Transit District – 275 Wilson Avenue – 11,700sf rear addition - Report & recommended action be **APPROVED** subject to the following conditions:

1. That the building and site will be developed in accordance with the following plans:

a. Per engineer and architectural plans dated 5/17/2022 revised to 10/9/2021 prepared by Wendel, Williamsville, NY

2. That all department sign-offs are obtained prior to issuance of any Zoning Permit; and

3. That all City storm-water management requirements are met; and

4. That any and all conditions required by Norwalk DPW shall be applicable to this approval; and

5. That any and all conditions required by Norwalk WPCA shall be applicable to this approval; and

6. That any and all conditions required by Norwalk TMP shall be applicable to this approval; and

7. That all erosion and sediment controls be installed and maintained prior to the start of any construction or site work and that additional controls be installed at the direction of the Commission's Staff, as needed; and

ITEM #11

CITY OF NORWALK
OFFICE OF THE ASSESSOR
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

P: 203-854-7888 / F: 203-854-7986
norwalkct.org

MEMORANDUM

Date: September 2, 2022

TO: Greg Burnett, Chairman,
Finance/Claims Committee

FROM: William J. Ford, Assessor

RE: 2023 Reval Residential Revaluation

Connecticut General Statutes Sec. 12-62. Revaluation of real property requires municipalities in the State of Connecticut to perform revaluations every five years. The goal of the City of Norwalk is to perform revaluation to ensure fair and equitable values and taxation.

In addition, every ten years municipalities must perform a Full inspection which means to measure or verify the exterior dimensions of a building or structure and to enter and examine the interior of such building or structure. The 2023 Grand List is a Full Inspection revaluation.

To determine acceptable companies, the City of Norwalk issues an RFP (4175-Appraisal Services – Property Revaluations). The RFP requested qualifications and costs for inspections, valuations and breaking the properties into Residential and Income Producing. A committee was established of the City Assessor, Assistant City Assessor, CFO, and Purchasing Director. After review of the Responses to RFP, interviews were conducted. The Committee decided to split the Residential and Income Producing revaluations.

We are seeking approval to enter a contract with Vision Government Solutions, to perform the Residential Revaluation of the City of Norwalk for a sum not to exceed $900,000.

ITEM #12

CITY OF NORWALK
OFFICE OF THE ASSESSOR
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

P: 203-854-7888 / F: 203-854-7986
norwalkct.org

MEMORANDUM

Date: September 2, 2022

TO: Greg Burnett, Chairman,
Finance/Claims Committee

FROM: William J. Ford, Assessor

RE: 2023 Reval Commercial Revaluation

Connecticut General Statutes Sec. 12-62. Revaluation of real property requires municipalities in the State of Connecticut to perform revaluations every five years. The goal of the City of Norwalk is to perform revaluation to ensure fair and equitable values and taxation.

In addition, every ten years municipalities must perform a Full inspection which means to measure or verify the exterior dimensions of a building or structure and to enter and examine the interior of such building or structure. The 2023 Grand List is a Full Inspection revaluation.

To determine acceptable companies, the City of Norwalk issues an RFP (4175-Appraisal Services – Property Revaluations). The RFP requested qualifications and costs for inspections, presentations, and valuations. The RFP separated the properties into Residential and Income Producing. A committee was established of the City Assessor, Assistant City Assessor, CFO, and Purchasing Director. After review of the Responses to RFP, interviews were conducted. The Committee decided to split the Residential and Income Producing revaluations.

We are seeking approval to enter a contract with Safeground Analytics Inc to perform the Commercial Revaluation of the City of Norwalk for a sum not to exceed $160,000.

QUALITY DATA SERVICE INC. MEMO

TO: Norwalk CT IT Department
FROM: Leonello DiNicola, CFO, QDS Inc.
CC: Vincent Crudele, CEO, Bryan Reilly, IT Manager, David Crudele, CIO – QDS Inc.
SUBJECT: MANAGED HOSTED SERVER SPECIFICATIONS FOR THE CITY OF NORWALK
DATE: 9/6/2022

- A dedicated Virtual Server will be built by Novus Insight Inc. for the exclusive use of the City of Norwalk with the following specifications.
  - 32 GB of RAM server with Microsoft Windows Server (licensing included, no extra Microsoft licensing required by the town).
  - 4vCPUs with 300 GB Storage
  - Domain Controller – ability to use the Virtual Server in the event of a complete disaster/failure of the City of Norwalk network – allows users to continue to work remotely via VPN (VPN software to be provided by Novus)
  - Microsoft SQL Server (20 user license) will be provided as a service (licensing included, no extra Microsoft licensing required by the town).
- Novus Insight Datacenters are equipped with redundant power supplies, battery backups and backup generators
- Novus Production Datacenters are located in Springfield, MA and East Hartford, CT with backups to the Connecticut Hospital Association in Wallingford, CT - Novus Insight has a presence in Jacksonville FL for IT services and disaster recovery
- Novus Insight Datacenters have experienced zero downtime over the past 2 years that has not been caused by an ISP. Latency and network speeds to CT towns consistently outperform Azure and AWS.
- Novus Insight is part of the CRCOG IT services Cooperative for private cloud hosting - https://crcog.org/municipal-services/it-services-cooperative/
- Hosted servers will be served from a high-speed hybrid storage infrastructure on multicore redundant compute infrastructure, with 1 gbps connectivity to CEN and other redundant Internet Service Providers.
- Full server backups taken nightly will be retained for a rolling 28-day window.
- Weekly full backups are kept for 1 month in an offsite datacenter for disaster recovery.
- QDS will be responsible for managing the application and database within the Novus Insight environment relieving administrative burden on in-house IT staff
- With the Domain Controller and VPN this solution provides a disaster recovery plan to keep Assessor and Tax Collectors functional and operational

- Data stored on City of Norwalk Virtual Server is property of the City of Norwalk

- For more information on Novus Insight Inc. please visit them at www.novusinsight.com

**Novus Insight emerged in 2010 from the IT department at the Connecticut Center for Advanced Technology, a nonprofit headquartered in East Hartford, CT. We started business operations as a managed IT service provider for the types of organizations that we know best – K-12 Education, nonprofits, and local government. Our philosophy was – and still is — to always do the right thing for clients, whatever it takes. Then, through strong relationships, business will flourish. Our employees are thrilled when they solve problems and help their clients. We don't let anything get between our consultants and our clients and it is why client's stay with us year after year and refer Novus to others.*

Our approach has worked. Today, we have grown to over 50 employees, with offices in Connecticut and Florida and clients across the country. We have expanded our services to include cybersecurity, application development, and technology consulting. Our strategic relationships continue to provide value for our clients. Our clients continue to provide us with new opportunities including work in insurance, legal, crisis communications, and councils of government.

**Sept. 6, 2022 Statement taken directly from Novus Insight Inc. website www.novusinsight.com*

Leonello DiNicola, CFO