

FINANCE/CLAIMS COMMITTEE MEETING
Thursday, July 11, 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:
 - June 13, 2019 – Regular Meeting
5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated:
 - July 11, 2019
6. Narrative on Tax Collections dated July 11, 2019 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated June 30, 2019 – Receive Report and discuss:
8. Update on Senior Tax Relief Program and review appropriate future actions.
9. Authorize the Mayor, Harry W. Rilling, to execute an Agreement with Thomson Reuters Westlaw for subscription services related to legal research for a sum not to exceed \$88,680.00.
10. 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 a 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.
11. Receive Oak Hills Authority monthly Financial Statements for May 31, 2019.
12. Adjournment.

**CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
JUNE 13, 2019**

ATTENDANCE: John Kydes, Acting Chair; Ernest Dumas, Douglas Hempstead, Nick Sacchinelli, Darlene Young (7:05 p.m.)

ABSENT: Greg Burnett, John Igneri

OTHERS: Lisa Biagiarelli, Tax Collector; Chitsamay Lam, Comptroller; Karen DelVecchio, IT Director; Jeff Oduro, IT Department

CALL TO ORDER

Mr. Kydes, the Acting Chair, called the meeting to order at 7:01 p.m.

ROLL CALL

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

PUBLIC PARTICIPATION

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

**APPROVAL OF THE MINUTES FOR THE FOLLOWING
FINANCE/CLAIMS COMMITTEE MEETINGS:**

• May 9, 2019

**** MR. SACCHINELLI MOVED THE MINUTES OF THE MAY 9, 2019 MEETING.**

**** THE MOTION TO APPROVE THE MINUTES OF MAY 9, 2019 AS SUBMITTED PASSED UNANIMOUSLY.**

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

June 13, 2019

Ms. Biagiarelli stated that there were no claims requiring the Committee's approval this month.

Narrative on Tax Collections dated June 13, 2019 - Receive Report and discuss.

**Monthly Tax Collector's Reports - Receive Reports and discuss:
May 31, 2019**

Ms. Biagiarelli gave a brief overview of her report for the Committee.

8. Authorize the Purchasing Agent to issue purchase orders in accordance with City Procurement Guidelines for the supply of personal computer workstations, laptops, ruggedized data terminals, tablets, and obsolete asset disposal, according to City IT Department specifications for an amount not to exceed \$195,000.00, account number 09201370-5777-C0375 (budgeted IT capital item; no special appropriation required) and forward on to the Common Counsel for further action.

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

Ms. DelVecchio came forward and said that she was present to speak about Items 8-11.

Ms. Young joined the meeting at 7:05 p.m.

Ms. DelVecchio said that they inventory the equipment and informed the Committee that this request was slightly higher this year because the IT Department is now handling the Health Department.

Mr. Kydes asked if this was part of the re-organization. Ms. DelVecchio said that when the new Health Director arrived, everyone realized it was time to bring the Health Department server over to the City Computer Center.

Mr. Sacchinelli asked about the refresh path, the buy back policy and other technical questions, which Ms. DelVecchio reviewed with him.

**** THE MOTION PASSED WITH THREE (3) IN FAVOR (DUMAS, HEMPSTEAD AND SACCHINELLI) AND ONE (1) ABSTENTION (YOUNG).**

9. Authorize the Purchasing Agent to issue purchases orders to Total Communications, State of Connecticut contract 18PSX0202, for the supply and installation of Cisco routers at each fire station for an amount not to exceed \$26,448.76, account 09201370-5777C0375 (budgeted 2019/2020 IT capital item; no special appropriation required) and forward on to the Common Counsel for further action.

**** MR. HEMPSTEAD MOVED THE ITEM.**

Ms. DelVecchio said that back in 2017 the phone system was upgraded. She said that some of the remote sites, like the Police Department and City Hall were completed. This request is for the Fire Department stations.

**** THE MOTION PASSED UNANIMOUSLY.**

10. a) Authorize the Purchasing Agent to issue purchase orders to Connecticut Public Sector Solution for the supply and installation of a storage area network for Norwalk Police per quotation 24814178.03-W1, National Cooperative Purchasing Alliance contract number NCPA 01-44, for an amount not to exceed \$5 three, 173. 47, account 09201370-5777-C0375 (budgeted IT space 2019/2020 capital item; no special appropriation required).

b) Authorize the Purchasing Agent to issue purchase orders to total communications, state of CT contract 18PSX0202, for the supply of two Nexis 10 gig switches for Norwalk Police for the amount not to exceed \$1 three, 206. 00, account 09201370-5777-C0375 (budgeted IT 2019/2020 capital item; no special appropriation required).

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

Mr. Oduro gave an overview of the replacement STAN (Storage Area Network) unit which is 12 years old. The data speed is slower and the police need storage for videos.

Mr. Sacchinelli asked why they were not storing this in the cloud. Ms. DelVecchio said that with all the doorbell cameras and other surveillance cameras, the police gather up video when it is needed as evidence. This requires more storage. Unless the cloud service can provide secure storage, the video can not be stored on their servers.

Mr. Young asked about the fact that the data center was moved to the Fire Department. Ms. DelVecchio said that when the new station was built, they moved the data center over there because the flooring, temperature controls and generators were done to spec.

**** THE MOTION PASSED UNANIMOUSLY.**

11. Authorize the Purchasing Agent to issue purchase orders to the lowest authorized reseller for the supply of Windows and database server software license upgrades for an amount not to exceed \$142,000.00, account 092013 70-5777C0375 (budgeted IT 2019/2020 capital item; no special appropriation required) and forward to and to the Common Counsel for further action.

Mr. Oduro said that the department needs to upgrade their servers, which are over 10 years old. This is the time to do it. Ms. DelVecchio said that the first quote was rounded up, but the Purchasing Agent will be issuing a bid with a specific dollar amount.

12. Receive Oak Hills Authority monthly Financial Statement for April 30, 2019.

Mr. Hempstead said that he would like have an update from the Authority. Mr. Kydes said that they had restructured the debt so that with every round, the City gets a portion of the fee. Ms. Lam said that they have the lease and payment are scheduled to start in July 2020.

ADJOURNMENT

**** MR. HEMPSTEAD MOVED TO ADJOURN.**

**** THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 7:22 p.m.

Respectfully submitted,

S. L. Soltes
Telesco Secretarial Services

AGENDA

JULY 11, 2019

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

<u>PAY TO:</u>	<u>BILL No & AMOUNT REFUNDED</u>	<u>REASON</u>
ACAR LEASING LTD	17-MV-300661 (\$248.84)	PRORATION
FINANCIAL SER VEH TRUST	17-MV-322325 (\$194.56)	PRORATION
	17-MV-405073 (\$269.85)	PRORATION
JULIAN CHERYL	17-MV-335368 (\$278.21)	PRORATION
MERRITT KIMBERLY	17-MV-344480 (\$50.06)	PRORATION
MILLER SANDRA L	17-MV-344961 (\$44.58)	PRORATION
NISSAN INFINITI LT	17-MV-348409 (\$18.61)	PRORATION
	17-MV-348576 (\$223.01)	PRORATION
	17-MV-348111 (\$244.73)	PRORATION
	17-MV-348741 (\$256.74)	PRORATION
SELLERS KEVIN	17-MV-360363 (\$16.79)	PRORATION
TOYOTA LEASE TRUST	17-MV-366239 (\$106.38)	PRORATION
USB LEASING LT	17-MV-368112 (\$808.62)	PRORATION
VAULT TRUST	17-MV-369199 (\$156.25)	PRORATION
VW CREDIT LEASING LTD	17-MV-370750 (\$288.36)	PRORATION
	17-MV-370882 (\$515.07)	PRORATION
	17-MV-800595 (\$202.54)	PRORATION
VW CREDIT LEASING LTD	17-MV-370891 (\$98.23)	PRORATION
WHEELS LT	17-MV-371808 (\$283.95)	PRORATION
	17-MV-371829 (\$171.74)	PRORATION
	17-MV-371837 (\$27.14)	PRORATION

**TAX COLLECTOR'S REPORT
JUNE 2019**

FISCAL YEAR 2018-2019 (2017 GRAND LIST)	ADJ. TAX COLLECTIONS			COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
	ORIGINAL LEVY	JUN 18 - JUN 19	JUN 17 - JUN 18				
AUTOMOBILE-REGULAR	\$19,785,892.64	\$18,539,916.30	\$17,596,560.77	93.70%	\$19,394,092.40	(\$391,800.24)	95.60%
AUTOMOBILE-SUPPLEMENTAL	\$3,590,970.07	\$3,141,453.37	\$2,955,384.93	87.48%	\$3,514,846.44	(\$76,123.63)	89.38%
PERSONAL PROPERTY	\$21,248,718.54	\$20,632,761.24	\$20,400,831.28	97.10%	\$21,243,784.64	(\$4,933.90)	97.12%
REAL ESTATE	\$280,979,420.26	\$278,985,152.05	\$267,792,617.08	99.29%	\$281,453,258.73	\$473,838.47	99.12%
TOTAL TAX	\$325,605,001.51	\$321,299,282.96	\$308,745,394.06	98.68%	\$325,605,982.21	\$980.70	98.68%
SEWER USE	\$15,844,431.00	\$16,091,995.77	\$15,370,683.83	101.56%	\$16,272,566.00	\$428,135.00	98.89%
IPP FEE	\$207,250.00	\$182,342.12	\$189,316.57	87.98%	\$207,000.00	(\$250.00)	88.09%
FISCAL YEAR 2017-2018 (2016 GRAND LIST)	ORIGINAL LEVY	JUN 17 - JUN 18					
AUTOMOBILE-REGULAR	\$18,742,512.33	\$17,596,560.77	\$17,596,560.77	93.89%	\$18,391,904.40	(\$350,607.93)	95.68%
AUTOMOBILE-SUPPLEMENTAL	\$3,260,045.73	\$2,955,384.93	\$2,955,384.93	90.65%	\$3,244,551.80	(\$15,493.93)	91.09%
PERSONAL PROPERTY	\$20,774,746.28	\$20,400,831.28	\$20,400,831.28	98.20%	\$20,998,392.44	\$223,646.16	97.15%
REAL ESTATE	\$269,517,650.26	\$267,792,617.08	\$267,792,617.08	99.36%	\$268,758,274.18	(\$759,376.08)	99.64%
TOTAL TAX	\$312,294,954.60	\$308,745,394.06		98.86%	\$311,393,122.82	(\$901,831.78)	99.15%
SEWER USE	\$15,371,652.00	\$15,370,683.83		99.99%	\$15,501,311.00	\$129,659.00	99.16%
IPP FEE	\$204,250.00	\$189,316.57		92.69%	\$214,000.00	\$9,750.00	88.47%
TAX DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	\$13,310,046.91	\$12,553,888.90		-0.19%	\$14,212,859.39	\$902,812.48	-0.47%
SEWER DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	\$472,779.00	\$721,311.94		1.57%	\$771,255.00	\$298,476.00	-0.27%
IPP DIFFERENCE 2017 G.L. vs. 2016 G.L. INCREASE/(DECREASE)	\$3,000.00	(\$6,974.45)		-4.71%	(\$7,000.00)	(\$10,000.00)	-0.38%
BACK TAXES COLLECTED	FISCAL YR 2018-2019 (JUL 18 - JUN 19)	FISCAL YR 2017-2018 (JUL 17 - JUN 18)	CUR YR vs. PRIOR YR INC/(DEC)				
PRIOR TAXES	\$1,911,269.13	\$1,573,940.92	\$337,328.21				
PRIOR SEWER USE FEE	\$268,233.22	\$55,729.21	\$212,504.01				
PRIOR IPP FEE	\$12,900.03	\$10,386.37	\$2,513.66				
TOTAL PRIOR TAX, SEWER & IPP	\$2,192,402.38	\$1,640,056.50	\$552,345.88				
CURRENT INTEREST	\$841,069.72	\$823,052.38	\$18,017.34				
PRIOR INTEREST	\$682,194.46	\$894,405.43	(\$212,210.97)				
SEWER USE FEE INTEREST	\$68,040.57	\$88,327.67	(\$20,287.10)				
IPP FEE INTEREST	\$7,824.00	\$6,383.12	\$1,440.88				
TOTAL INTEREST COLLECTED	\$1,599,128.75	\$1,812,168.60	(\$213,039.85)				
PRIOR LIEN FEE	\$11,190.21	\$15,044.08	(\$3,853.87)				
CURRENT LIEN FEE	\$7,689.16	\$9,953.79	(\$2,264.63)				
TOTAL LIEN FEE COLLECTED	\$18,879.37	\$24,997.87	(\$6,118.50)				
MISC FEES COLLECTED**	\$412,883.43	\$251,710.13	\$161,173.30				
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	\$4,223,293.93	\$3,728,933.10	\$494,360.83				

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION & SUSPENSE TRANSFERS

** PRIOR & CURRENT FISCAL YEAR INCLUDES TAX SALE AND TITLE SEARCH FEES PROCESSED THRU MUNIS

TAX COLLECTOR'S REPORT
JUNE 30, 2019
ADVANCE COLLECTIONS

FISCAL YEAR 2019-2020 (2018 GRAND LIST)	ADJ. TAX COLLECTIONS			COLLECTION %	CORRECTED LEVY*	COLLECTION %
	ORIGINAL LEVY	JUN 2019				
AUTOMOBILE-REGULAR	\$20,298,846.96	\$1,920,525.51		9.46%	\$20,261,980.75	9.48%
PERSONAL PROPERTY	\$18,801,474.70	\$347,987.09		1.85%	\$18,779,061.06	1.85%
REAL ESTATE	\$292,525,761.66	\$7,535,916.95		2.58%	\$291,991,598.54	2.58%
TOTAL	\$331,626,083.32	\$9,804,129.55		2.96%	\$331,032,640.35	2.96%
SEWER USE FEE	\$16,686,428.00	\$366,290.56		2.20%	\$16,683,950.00	2.20%
IPP FEE	\$203,250.00	\$11,000.00		5.41%	\$208,750.00	5.27%
FISCAL YEAR 2018-2019 (2017 GRAND LIST)	JUN 2018			COLLECTION %	CORRECTED LEVY*	COLLECTION %
	ORIGINAL LEVY					
AUTOMOBILE-REGULAR	\$19,785,892.64	\$2,607,701.28		13.18%	\$19,718,614.25	13.22%
PERSONAL PROPERTY	\$21,248,718.54	\$1,287,110.59		6.06%	\$21,248,718.54	6.06%
REAL ESTATE	\$280,979,420.26	\$14,678,099.33		5.22%	\$280,914,269.96	5.23%
TOTAL	\$322,014,031.44	\$18,572,911.20		5.77%	\$321,881,602.75	5.77%
SEWER USE FEE	\$15,844,431.00	\$591,436.25		3.73%	\$16,209,685.00	3.65%
IPP FEE	\$207,250.00	\$26,050.50		12.57%	\$207,250.00	12.57%
DIFFERENCE 2018 G.L. vs. 2017 G.L. TAX ONLY - INC/(DEC)	\$9,612,051.88	(\$8,768,781.65)		-2.81%	\$9,151,037.60	-2.81%
DIFFERENCE 2018 G.L. vs. 2017 G.L. SEWER USE FEE ONLY - INC/(DEC)	\$841,997.00	(\$225,145.69)		-1.54%	\$474,265.00	-1.45%
DIFFERENCE 2018 G.L. vs. 2017 G.L. IPP FEE ONLY - INC/(DEC)	(\$4,000.00)	(\$15,050.50)		-7.16%	\$1,500.00	-7.30%

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

NORWALK LOCAL ELDERLY HOMEOWNERS PROGRAM ACTUAL

GL 2015 FY 2016-17	GL 2016 FY 2017-18	GL 2017 FY 2018-19	GL 2018 FY 2019-20	Year-over-Year Variance
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ESTIMATED/PROPOSED

GL 2019 FY 2020-21	Year-over-Year Variance
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ORDINANCE

\$ 103-12

TIER #1
Min Income
Max Income
Max Benefit

Normalwalk
% of Max
\$ -
\$ 42,900
\$ 1,390

Max
\$ -
\$ 46,500
\$ 1,400

Normalwalk
% of Max
\$ -
\$ 50,500
\$ 1,450

Max
\$ -
\$ 51,550
\$ 1,450

Normalwalk
% of Max
\$ -
\$ 51,550
\$ 1,450

Max
\$ -
\$ 51,550
\$ 1,450

Normalwalk
% of Max
\$ -
\$ 51,550
\$ 1,450

Max
\$ -
\$ 51,550
\$ 1,450

Normalwalk
% of Max
\$ -
\$ 51,550
\$ 1,450

Max
\$ -
\$ 51,550
\$ 1,450

Normalwalk
% of Max
\$ -
\$ 51,550
\$ 1,450

Max
\$ -
\$ 51,550
\$ 1,450

\$ 103-12

TIER #2
Min Income
Max Income
Max Benefit

Normalwalk
% of Max
\$ -
\$ 42,901
\$ 121,45%

Max
\$ -
\$ 52,100
\$ 750

Normalwalk
% of Max
\$ -
\$ 46,501
\$ 127,77%

Max
\$ -
\$ 54,800
\$ 750

Normalwalk
% of Max
\$ -
\$ 50,501
\$ 150,70%

Max
\$ -
\$ 64,800
\$ 800

Normalwalk
% of Max
\$ -
\$ 51,551
\$ 150,70%

Max
\$ -
\$ 66,150
\$ 800

Normalwalk
% of Max
\$ -
\$ 51,551
\$ 20,7%

Max
\$ -
\$ 66,150
\$ 800

Normalwalk
% of Max
\$ -
\$ 51,551
\$ 20,7%

Max
\$ -
\$ 66,150
\$ 800

\$ 103-22

Tax Relief Maximum
0.5% of Property Tax Levy

Tax Levy
\$ 296,608,814

Max Relief
\$ 1,483,044

Tax Levy
\$ 302,151,858

Max Relief
\$ 1,510,759

Tax Levy
\$ 303,329,078

Max Relief
\$ 1,516,645

Tax Levy
\$ 309,333,000

Max Relief
\$ 1,546,665

Tax Levy
\$ 7,181,142

Max Relief
\$ 35,906

Tax Levy
\$ 316,178,704

Max Relief
\$ 1,580,894

Tax Levy
\$ 6,845,704

Max Relief
\$ 34,229

ACTUAL

Taxpayer Count
Tax Relief
Average / Taxpayer

86.77%
\$ 1,284,411
\$ 1,323

92.08%
\$ 1,293,251
\$ 1,324

93.36%
\$ 1,347,038
\$ 1,369

89.31%
\$ 1,359,001
\$ 1,378

0.2%
\$ 11,963
\$ 9

0.9%
\$ 11,963
\$ 9

0.7%
\$ 11,963
\$ 9

0.2%
\$ 11,963
\$ 9

0.9%
\$ 11,963
\$ 9

0.7%
\$ 11,963
\$ 9

0.2%
\$ 11,963
\$ 9

0.9%
\$ 11,963
\$ 9

0.7%
\$ 11,963
\$ 9

Taxpayer Count
Tax Relief
Average / Taxpayer

13.23%
\$ 108,494
\$ 733

7.92%
\$ 661,744
\$ 735

6.64%
\$ 52,467
\$ 750

10.69%
\$ 89,007
\$ 754

68.6%
\$ 36,540
\$ 477

69.6%
\$ 36,540
\$ 477

0.6%
\$ 36,540
\$ 477

68.6%
\$ 36,540
\$ 477

69.6%
\$ 36,540
\$ 477

0.6%
\$ 36,540
\$ 477

68.6%
\$ 36,540
\$ 477

69.6%
\$ 36,540
\$ 477

0.6%
\$ 36,540
\$ 477

Taxpayer Count
Tax Relief
Average / Taxpayer

100.00%
\$ 1,119
\$ 1,392,905

100.00%
\$ 1,061
\$ 1,354,995

100.00%
\$ 1,054
\$ 1,399,505

100.00%
\$ 1,104
\$ 1,448,008

4.7%
\$ 48,503
\$ 16

3.5%
\$ 48,503
\$ 16

1.2%
\$ 48,503
\$ 16

4.7%
\$ 48,503
\$ 16

3.5%
\$ 48,503
\$ 16

1.2%
\$ 48,503
\$ 16

4.7%
\$ 48,503
\$ 16

3.5%
\$ 48,503
\$ 16

1.2%
\$ 48,503
\$ 16

Taxpayer Count
Tax Relief
Average / Taxpayer

100.00%
\$ 1,119
\$ 1,392,905

100.00%
\$ 1,061
\$ 1,354,995

100.00%
\$ 1,054
\$ 1,399,505

100.00%
\$ 1,104
\$ 1,448,008

4.7%
\$ 48,503
\$ 16

3.5%
\$ 48,503
\$ 16

1.2%
\$ 48,503
\$ 16

4.7%
\$ 48,503
\$ 16

3.5%
\$ 48,503
\$ 16

1.2%
\$ 48,503
\$ 16

4.7%
\$ 48,503
\$ 16

3.5%
\$ 48,503
\$ 16

1.2%
\$ 48,503
\$ 16

VARIANCE

Tax Relief Balance

\$ 90,139

\$ 155,764

\$ 117,140

\$ 98,657

\$ 325

\$ 325

\$ 325

\$ 325

\$ 325

\$ 325

\$ 325

\$ 325

\$ 325

STATE EHO CREDITS

Taxpayer Count
Tax Relief
Average / Taxpayer

782
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
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100.00%
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100.00%
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\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

TOTAL EHO CREDITS:

Taxpayer Count
Tax Relief
Average / Taxpayer

782
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
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\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

100.00%
\$ 456,774
\$ 584

State Maximum Income level increase 1.01% or \$400 to \$44,300

The yellow shaded cells show the percent of State Maximum Income level and benefit amount for prior fiscal years, and for the next fiscal year.

Tier #1 \$0.00 to \$56,000, and
Tier #2 \$56,001 to \$69,100

The green cells show the Maximum Relief for FY 2016-17 to FY 2019-20 and FY 2012-21 Estimated tax relief.

- In FY 2016-17 the Max Available was \$1,483,044, Actual used \$1,392,905, and Variance or unspent available \$ 90,139
- In FY 2017-18 the Max Available was \$1,510,759, Actual used \$1,354,995, and Variance or unspent available \$ 155,764
- In FY 2018-19 the Max Available was \$1,516,645, Actual used \$1,354,995, and Variance or unspent available \$ 117,140
- In FY 2019-20 the Max Available was \$1,546,665, Actual used \$1,448,008, and Variance or unspent available \$ 98,657
- FY 2020-21 estimated Max Available \$1,580,894, proposed unspent available \$325



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

Item #8

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

MEMORANDUM

Date: July 8, 2019
TO: Greg Burnett, Chairman,
Finance/Claims Committee
FROM: Michael Stewart, Assessor 
RE: Local Elderly Tax Relief Program

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

Attached for the consideration of the Finance/Claims Committee, is an impact summary and recommended changes to Chapter 103-12, Elderly Homeowners program. The Finance/Claims Committee has expressed an interest in proposing EHO program changes for Ordinance Committee, and Common Council approval. The below proposed ordinance amendments would alter the Local EHO program in following ways:

- The maximum qualifying income for **Tier 1** would increase to **\$ 56,000** (up \$4,450), and set the income maximum at **126.42%** of the State EHO Program maximum income, estimated at \$44,300 for FY 2020-21.
- The maximum tax relief provided to **Tier 1** recipient would increase by \$50 to **\$1,500** from **\$1,450**.
- The **Tier 2** income maximum would increase to **\$ 69,000** (up \$2,850), and to **155.76%** of the estimated State EHO Program maximum income from the current ordinance maximum of **150.70%**.
- The maximum tax credit for **Tier 2** recipients would increase to **\$900**, (up \$100) from the current **\$800**.

Impact of proposed ordinance changes:

- **Tier 1** recipient count is projected to increase to **1,036** in FY 2020-21, from **986** in FY 2019-20.
- Sixty (60) current **Tier 2** recipients would qualify for **Tier 1** benefits, an increase of up to **\$700** over FY 2019-20 **Tier 2** credit maximum. Attrition for persons currently in **Tier 1** is estimated at 10.
- New participants in **Tier 2** is projected at 64 for FY 2020-21, and the total count at **122**, up from **118** in FY 2019-20.
- Total **Local EHO** participants is estimated at **1,157** for FY 2020-21, up 53 from **1,104** in FY 2019-20.
- **Tier 1** maximum credits is projected at **\$1,500** for FY 2020-21, up from **\$1,450** in FY 2019-20.
- **Tier 2** maximum benefit will increase to **\$900** for FY 2020-21, up from **\$800** in FY 2019-20.
- Total tax relief projected for elderly homeowners with incomes of \$56,000 or less (**Tier 1**) will increase by \$118,236 to **\$1,477,237** from \$1,359,001, and total credits for elderly homeowners with incomes between \$56,001 and \$69,000 (**Tier 2**) will increase by \$14,325 from \$89,007 to **\$103,332**.
- Total **Local EHO Tax Credit** will increase by \$132,561 to **\$1,580,569** for FY 2020-21, up from **\$1,448,008**.
- Average tax credits is projected to increase to **\$1,366** for FY 2020-21, from \$1,312 in FY 2019-20, and **\$967** in FY 2013-14.
- The estimated total expenditure for Norwalk's Local EHO program in FY 2020-21 is **\$1,580,569**; up \$468,170 from **\$1,112,397** in FY 2013-14.
- The recommended changes to Norwalk's Elderly Homeowners Program will add approximately 65 new households to the programs, and produce additional tax savings of \$50 to \$700 per recipient to 1,157 program participants at the estimated additional cost to other taxpayers of **\$132,600**.

CC: Finance/Claims Committee
Brian Candela, Associate Corporation Counsel
Henry M. Dachowitz, Chief Financial Officer
Chitsamay Lam, Comptroller

SOLE SOURCE PROCUREMENT REQUEST

Date - 7/2/19

Please read the Sole Source procurement Policy printed on page 2 before filling out this request. This form is to be used in conjunction with the Procurement Request Form.

Briefly describe the scope of services or equipment needed. Attach a Procurement Request Form and complete specifications.

This purchase qualifies as a Sole Source procurement for the following reason(s):

- ☐ The compatibility of equipment is of paramount consideration.
- ☐ The compatibility of accessories, replacement parts is of paramount consideration.
- ☐ The sole supplier's item is needed for trial use or testing.
- ☐ The sole supplier's item is to be produced for resale or donation.
- ☐ A Public utility service
- ☒ Other, please explain -

SER. APPROVED

Outline any research you did in determining that this vendor is the only one able to supply this item or service. Be specific as to names and addresses of firms or people contacted. Attach supportive documentation.

SER. APPROVED

Department Head's Signature

The Purchasing Agent

Corporation Council

☒ Supports

☐ Does not support

☒ Supports

☐ Does not support

This request for a sole source purchase

Signature

Signature

SOLE SOURCE PROCUREMENT

Definition.

A proprietary vendor or sole source, as generally understood is one whose product is the only one which will meet a particular need.

A contract may be awarded for a supply, service, or construction item without competition when the Purchasing Agent, and Corporation Counsel or a designee of either office determines in writing that there is only one source for the require supply, service or construction item.

Application.

The provisions of this Regulation apply to all sole source procurements unless emergency conditions exist as defined by Purchasing Policy on Emergency Procurements.

Conditions for Use of Sole Source Procurements.

Sole source procurements is not permissible unless a requirement is available from only a single supplier. A requirement for a particular proprietary item does not justify a sole source procurement if there is more than one potential bidder or offeror for that item. The following are examples of circumstances which could necessitate sole source procurement:

- (a) where the compatibility of equipment, accessories, or replacement parts is of paramount consideration ;
- (b) where the sole supplier's item is needed for trial use or testing;
- (c) where the sole supplier's item is to be produced for resale or donation.
- (d) where public utility services are to be used.

The determination as to whether a procurement shall be made as a sole source is to be made by the Purchasing Agent, based on written justification put forward by the requesting Department. Such determination and the basis thereof are to be in writing. The Agent may specify the application of such determination and the duration if its effectiveness.

The Purchasing Agent's determination is to be reviewed by Corporation Council^{et} and, if over \$20,000.00, approved by the Common Council.

In cases of reasonable doubt, competition should be solicited. Any request by a Department that a procurement be restricted to one potential contractor shall be accompanied by an explanation as to why no other will be suitable or acceptable to meet the need.

Negotiation In Sole Source Procurement.

The Purchasing Agent will conduct negotiations, as appropriate, as to price, delivery, and terms.

Sole Source Procurement Qualification:

The Corporation Counsel's office seeks to enter into a licensing agreement with West Law (Thomson Reuters) for the use of their legal research tools (West Law Next program). This is a unique tool that is widely used by attorneys in the practice and has been used by our office for over a decade. The attorneys in our office are familiar with the software and practiced on it. In addition, research and search files have been saved by the attorneys in this office using this program. Renewing this license would allow the office to continue to operate efficiently, effectively and professionally.

In addition, attorneys in Connecticut are required to fulfill Continuing Legal Education (CLE) requirements on an annual basis. Our new license agreement includes access to CLE courses that will help us achieve this obligation while saving us money compared to other private offerings.

Sole Source and Cost Research/Negotiations:

In addition to determining that this purchase qualifies as a 'sole source procurement' the Law Department (Corporation Counsel) has worked closely with the Finance Director and the Purchasing Agent to negotiate the best available deal. With their assistance we were able to achieve substantial savings while improving the service we will be receiving.

The new agreement, which includes current services and Adding Westlaw Edge and the CLE will be \$2,438.86 per month. Year 2 and Year 3 (Year Over Year (YOY) Increase During the Minimum Term of 36 months) will increase by 1%. Traditionally, the increases for these services provided to the Corporation Counsel had been 5% YOY

The bottom line here is that the Law Department could not function effectively without this tool. The alternative, using a paper library, would not be as efficient and would negatively impact our ability to provide legal services to our City.

CITY OF NORWALK
FIRE DEPARTMENT

121 CONNECTICUT AVENUE
NORWALK, CONNECTICUT 06851



Tel: (203) 854-0200

To: Harry Rilling, Mayor, City of Norwalk
Members of the Common Council
Members of the Finance & Claims Committee

From: Gino Gatto, Chief, Norwalk Fire Department
Michael McCallum, Deputy Chief of Training, Norwalk Fire Department

Date: June 11, 2019

RE: Injury Prevention Program for the Norwalk Fire Department

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In September 2018, at a City-wide Safety Committee meeting, Michael McCallum, Deputy Chief of Training, Norwalk Fire Department and Craig Schmidt, City Risk Manager began discussions relating to an injury prevention program for the Fire Department as a way to help address high injury severity rates relative to other City agencies.

An injury prevention program for the Norwalk Fire Dept. would focus on improving Fire Fighter mobility and stability to prepare for dynamic environments required of Fire Fighters. Currently, no such program exists within Norwalk Fire Dept.

With the return on investment potential being so high Mr. Schmidt and Mr. McCallum asked for assistance and approval from Angela Fogle, Director of Management and Budgets. At her suggestion, Sharon Conners, Purchasing Agent, solicited Requests for Proposal (RFP) including a 5-year program with the potential for a 5-year extension.

Five proposals were received. A review committee was formed including Sharon Conners, Michael McCallum, Roy Gagne, Lieutenant NFD, Brian Kilcoyne, Firefighter NFD, and Brandon Adams, Firefighter NFD. The review committee determined there were three organizations that most closely met, and exceeded the RFP requirements while the other 2 were not viable options. The three organizations were interviewed on June 3rd, 2019 with First Response Health and Wellness LLC being the most comprehensive and cost effective program.

NORWALK PURCHASING DEPARTMENT **RESPONSE SUMMARY - PROJECT #3893**

Norwalk Fire Department Injury Prevention Program
 Thank you for your response to our RFP. The following pages are a summary of the responses received.

VENDOR	
Fass Consulting DBA Fit Responder	
Select Physical Therapy Holdings, Inc DBA Select Physical Therapy	
Gold Mind MVMT, LLC	
First Response Health and Wellness, LLC	
Briotix Health, Limited Partnership	

May 2019 Financial Commentary

Balance Sheet

Cash is lower than the prior year by \$8k, accounts payable / accruals is \$3k higher and bank loan is \$10k higher, offset by \$8k higher accts receivable. This leaves us at a net deficit cash position of \$13k. Note that while the bank loan is \$10k higher than prior year, it is \$30k lower than last month.

May Month vs Prior Year Month

Golf Revenue is lower than the prior year month by less than \$1k; restaurant revenue is \$4k higher. One item to note is that we had zero sales of GolfBoards for the entire month. Another item to note is that while golf revenue only decreased by 0.45%, revenue rounds were down 8.9% (428).

Personnel and employee benefits expenses are \$6k lower than prior year month made up of Operations personnel (\$4k) and Course personnel (\$1k).

Administrative expenses are up \$5k mainly due to utilities (\$4k), of which a large % was allocated to GMG for their usage which is no longer being charged in lieu of rent, and a large hike in premiums for liability insurance (\$2k), offset by bad debt expense of \$2.5k in prior year.

Sales & Operations department is \$2k over prior year month due to maintenance on kitchen equipment and supplies.

Park Maintenance is \$10k lower than prior year month. As a follow up to last month's note, much of this is just timing. Aeration invoice hit in April of this year vs. May of '18 (\$6k). We also used an above average amount of Ag&Chem last month but we are \$4k under this month vs. May 2018.

Cart Expenses are \$1k lower than the prior year month due to reduction of GolfBoard fleet.

Net Operating Income is \$14k higher than the prior year month attributable to favorable revenue of \$4k and favorable expenses of \$10k.

May YTD vs Prior YTD

Golf Revenue is lower by \$53k year over year for the eleven month period attributable to poor weather over this past summer, as well as lower Other Revenue of \$46k due to decreased restaurant and tennis rent.

Personnel and employee benefits expenses are lower by \$26k with a \$3k increase in Management; \$8k increase in Operations, \$18k decrease in full-time Course Personnel and a \$6k decrease in seasonal Course Personnel. Health insurance is \$10k lower than last year partially due to less FTE's.

Administrative expenses are \$4k higher mainly due to utilities/telephone (\$20k), business insurance (\$7k) and interest (\$4k), offset by bad debt expense (\$18k) and professional fees (\$9k).

Sales & Operations is \$19k higher driven by repairs and maintenance on the Clubhouse and restaurant equipment as well as a \$5k credit given to GMG for the construction work at the Turn's snack shop earlier this year.

Park Maintenance is \$19k lower driven by lower water (\$20) and building maint (\$6k) offset by more Ag&Chem (\$5k) utilized due to rainy, humid weather.

Cart expenses are lower by \$5k due to cutting the GolfBoard fleet in half.

Net Operating Income is lower than the prior year by \$72k due to unfavorable revenue of \$99k and favorable expenses of \$27k.

Budget Comparison YTD

The YTD Revenue is below budget by \$28k driven mainly by membership and cart revenue.

Personnel and employee benefits expenses are \$17k lower compared to budget with Operations going \$14k over-budget offset by Course Personnel coming in \$25k under-budget, along with health insurance and payroll taxes coming in \$6k under-budget.

Administrative expenses are over budget by \$14k due to higher utility expenses and credit card fees.

Sales & Operations are over budget by \$5k. However, this is due to the \$5k credit given to GMG which was not budgeted for in FY19.

Park Maintenance is under budget by \$26k due mostly to underspending on water (\$12k) and building / equipment maint (\$13k).

Cart Expenses are \$5k over budget due to property taxes owed on the leased equipment that was not expected.

Net Operating Income is \$10k lower than the budget for the eleven month period. Unfavorable revenue of \$28k and favorable expenses of \$18k.

OAK HILLS SALES ANALYSIS MAY 2019

<u>Description</u>	<u>May-19</u>	<u>May-18</u>	<u>Inc/(Dec)</u>	<u>YTD FY19</u>	<u>YTD FY18</u>	<u>Inc/(Dec)</u>
Revenue Rounds	4,384	4,812	-8.9%	26,784	29,199	-8.3%
Barter Rounds	200	284	-29.6%	1,544	2,013	-23.3%
Sub Total	4,584	5,096	-10.0%	28,328	31,212	-9.2%
Comp Rounds	38	24	58.3%	584	506	15.4%
Total All Rounds	4,622	5,120	-9.7%	28,912	31,718	-8.8%
Total Carts	2,509	2,951	-15.0%	15,410	17,997	-14.4%
Total Boards	0	42	-100.0%	207	600	-65.5%
Total Golf ID Cards	231	259	-10.8%	1,331	1,458	-8.7%
Total Gift Cards	12	22	-45.5%	253	305	-17.0%
Total \$ Revenue Rounds	\$138,639	\$133,286	4.0%	\$817,931	\$834,896	-2.0%
Total Carts \$	\$42,726	\$48,600	-12.1%	\$255,725	\$279,786	-8.6%
Total Board \$	\$0	\$885	-100.0%	\$4,413	\$11,665	-62.2%
Total Golf ID Cards \$	\$20,530	\$20,795	-1.3%	\$120,185	\$112,734	6.6%
Total Gift Cards \$	\$935	\$1,707	-45.2%	\$19,004	\$23,345	-18.6%
Rain Chks/Gift Cards Redeemed	-\$3,485	-\$5,425	-35.8%	-\$20,773	-\$24,449	-15.0%
	\$199,345	\$199,848	-0.3%	\$1,196,484	\$1,237,976	-3.4%
\$ Revenue/Revenue Round	\$31.62	\$27.70	14.2%	\$30.54	\$28.59	6.8%
Carts/Revenue Round	57.2%	61.3%	-6.7%	57.5%	61.6%	-6.7%
Cart \$/Revenue Round	\$9.75	\$10.10	-3.5%	\$9.55	\$9.58	-0.4%
Cart \$/Cart Round	\$17.03	\$16.47	3.4%	\$16.59	\$15.55	6.7%
Board \$/Board Round	\$0.00	\$21.07	-100.0%	\$21.32	\$0.00	0.0%
ID Card \$/Card	\$88.87	\$80.29	10.7%	\$90.30	\$77.32	16.8%
Resident Adult 18 Rounds	1,177	1,316	-10.6%	7,824	7,712	1.5%
Resident Senior 18 Rounds	830	1,221	-32.0%	5,541	6,514	-14.9%
Junior/Golf Team 18 Rounds	211	136	55.1%	831	994	-16.4%
Golf League 18 Rounds	52	66	-21.2%	217	202	7.4%
Employee 18 Rounds	97	104	-6.7%	459	506	-9.3%
Non Resident 18 Rounds	1,776	1,850	-4.0%	10,748	11,107	-3.2%
Total 9 Hole Rounds	241	119	102.5%	1,164	2,164	-46.2%
Total Revenue Rounds	4,384	4,812	-8.9%	26,784	29,199	-8.3%
Resident Adult 18 Rounds \$	\$35,638	\$35,279	1.0%	\$219,803	\$211,495	3.9%
Resident Senior 18 Rounds \$	\$21,225	\$26,551	-20.1%	\$130,642	\$146,014	-10.5%
Junior/Golf Team 18 Rounds \$	\$1,629	\$1,642	-0.8%	\$10,719	\$14,912	-28.1%
Golf League 18 Rounds	\$1,196	\$1,254	-4.6%	\$4,331	\$3,952	9.6%
Employee 18 Rounds \$	\$679	\$728	-6.7%	\$3,213	\$4,120	-22.0%
Non Resident 18 Rounds \$	\$73,431	\$65,101	12.8%	\$424,142	\$405,640	4.6%
Total 9 Hole Rounds \$	\$4,841	\$2,732	77.2%	\$25,082	\$48,764	-48.6%
Total \$ Revenue Rounds	138,639	133,286	4.0%	817,931	834,896	-2.0%
Senior Non-Resident ID	8	12	-33.3%	71	103	-31.1%
Adult Non-Resident ID	16	10	60.0%	95	127	-25.2%
Family ID	0	5	-100.0%	0	16	-100.0%
Total Non-Resident ID's	24	27	-11.1%	166	246	-32.5%
GolfNow/TeeOff Rounds	82	136	-39.7%	727	1,521	-52.2%
GolfNow/TeeOff Dollars	\$2,938	\$4,795	-38.7%	\$25,624	\$44,399	-42.3%
Dollars/Round	\$35.82	\$35.26	1.6%	\$35.25	\$29.19	20.7%

OAK HILLS SALES ANALYSIS MAY 2019 CALENDAR

<u>Description</u>	<u>May-19</u>	<u>May-18</u>	<u>Inc/(Dec)</u>	<u>YTD 2019</u>	<u>YTD 2018</u>	<u>Inc/(Dec)</u>
Revenue Rounds	4,384	4,812	-8.9%	8,221	8,068	1.9%
Barter Rounds	<u>200</u>	<u>284</u>	<u>-29.6%</u>	<u>376</u>	<u>549</u>	<u>-31.5%</u>
Sub Total	4,584	5,096	-10.0%	8,597	8,617	-0.2%
Comp Rounds	<u>38</u>	<u>24</u>	<u>58.3%</u>	<u>57</u>	<u>27</u>	<u>111.1%</u>
Total All Rounds	4,622	5,120	-9.7%	8,654	8,644	0.1%
Total Carts	2,509	2,951	-15.0%	4,104	4,291	-4.4%
Total Boards	0	42	-100.0%	16	53	-69.8%
Total Golf ID Cards	231	259	-10.8%	1,223	963	27.0%
Total Gift Cards	12	22	-45.5%	50	55	-9.1%
Total \$ Revenue Rounds	\$138,639	\$133,286	4.0%	\$253,555	\$215,741	17.5%
Total Carts \$	\$42,726	\$48,600	-12.1%	\$69,740	\$70,077	-0.5%
Total Board \$	\$0	\$885	-100.0%	\$352	\$1,127	-68.8%
Total Golf ID Cards \$	\$20,530	\$20,795	-1.3%	\$110,810	\$75,934	45.9%
Total Gift Cards \$	\$935	\$1,707	-45.2%	\$4,786	\$4,608	3.9%
Rain Chks/Gift Cards Redeemed	-\$3,485	-\$5,425	-35.8%	-\$7,737	-\$9,509	-18.6%
	\$199,345	\$199,848	-0.3%	\$431,505	\$357,978	20.5%
\$ Revenue/Revenue Round	\$31.62	\$27.70	14.2%	\$30.84	\$26.74	15.3%
Carts/Revenue Round	57.2%	61.3%	-6.7%	49.9%	53.2%	-6.1%
Cart \$/Revenue Round	\$9.75	\$10.10	-3.5%	\$8.48	\$8.69	-2.3%
Cart \$/Cart Round	\$17.03	\$16.47	3.4%	\$16.99	\$16.33	4.1%
Board \$/Board Round	\$0.00	\$21.07	-100.0%	\$22.00	\$0.00	0.0%
ID Card \$/Card	\$88.87	\$80.29	10.7%	\$90.61	\$78.85	14.9%
Resident Adult 18 Rounds	1,177	1,316	-10.6%	2,601	2,489	4.5%
Resident Senior 18 Rounds	830	1,221	-32.0%	1,531	1,877	-18.4%
Junior/Golf Team 18 Rounds	211	136	55.1%	417	373	11.8%
Golf League 18 Rounds	52	66	-21.2%	52	70	-25.7%
Empl 18 Rounds	97	104	-6.7%	155	145	6.9%
Non Resident 18 Rounds	1,776	1,850	-4.0%	3,064	2,938	4.3%
Total 9 Hole Rounds	241	119	102.5%	401	176	127.8%
Total Revenue Rounds	4,384	4,812	-8.9%	8,221	8,068	1.9%
Resident Adult 18 Rounds \$	\$35,638	\$35,279	1.0%	\$74,446	\$63,952	16.4%
Resident Senior 18 Rounds \$	\$21,225	\$26,551	-20.1%	\$37,787	\$40,076	-5.7%
Junior/Golf Team 18 Rounds \$	\$1,629	\$1,642	-0.8%	\$3,331	\$3,772	-11.7%
Golf League 18 Rounds	\$1,196	\$1,254	-4.6%	\$1,196	\$1,330	-10.1%
Empl 18 Rounds \$	\$679	\$728	-6.7%	\$1,085	\$1,015	6.9%
Non Resident 18 Rounds \$	\$73,431	\$65,101	12.8%	\$127,468	\$101,516	25.6%
Total 9 Hole Rounds \$	\$4,841	\$2,732	77.2%	\$8,242	\$4,080	102.0%
Total \$ Revenue Rounds	138,639	133,286	4.0%	253,555	215,741	17.5%
SR NONRES DISC	8	12	-33.3%	67	53	26.4%
NONRES DISCOUNT	16	10	60.0%	85	74	14.9%
FAMILY REG	0	5	-100.0%	0	13	-100.0%
Total Non-Resident ID's	24	27	-11.1%	152	140	8.6%
GolfNow Rounds	82	136	-39.7%	124	323	-61.6%
GolfNow Dollars	\$2,938	\$4,795	-38.7%	\$4,270	\$8,542	-50.0%
Dollars/Round	\$35.82	\$35.26	1.6%	\$34.43	\$26.45	30.2%

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

	Total			
	As of May 31, 2019	As of May 31, 2018 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	48,486.29	63,020.14	-14,533.85	-23.06%
1022 NBT Payment Account	-15,431.95	-21,605.38	6,173.43	28.57%
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	\$ 35,805.34	\$ 44,165.76	-\$ 8,360.42	-18.93%
Total Bank Accounts	\$ 35,805.34	\$ 44,165.76	-\$ 8,360.42	-18.93%
Accounts Receivable				
1201 Accounts Receivable	7,954.05	0.00	7,954.05	100.00%
Total Accounts Receivable	\$ 7,954.05	\$ 0.00	\$ 7,954.05	100.00%
Other Current Assets				
1100 Inventory	92,644.35	86,354.67	6,289.68	7.28%
1200 Receivables	735.56	2,000.00	-1,264.44	-63.22%
1300 Prepaid Expenses	32,028.98	29,128.49	2,900.49	9.96%
Total Other Current Assets	\$ 125,408.89	\$ 117,483.16	\$ 7,925.73	6.75%
Total Current Assets	\$ 169,168.28	\$ 161,648.92	\$ 7,519.36	4.65%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,015,495.99	913,442.02	102,053.97	11.17%
1510 Accumulated Depreciation/Amort.	-3,448,396.69	-3,208,043.33	-240,353.36	-7.49%
1561 Park Improvements	1,747,046.15	1,735,612.87	11,433.28	0.66%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-1,838.37	0.00	-1,838.37	-100.00%
1570 Capital Projects in Progress	7,853.00	101,209.46	-93,356.46	-92.24%
Total 1500 Fixed Assets	\$ 1,597,294.74	\$ 1,819,355.68	-\$ 222,060.94	-12.21%
Total Fixed Assets	\$ 1,597,294.74	\$ 1,819,355.68	-\$ 222,060.94	-12.21%
TOTAL ASSETS	\$ 1,766,463.02	\$ 1,981,004.60	-\$ 214,541.58	-10.83%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	63,034.31	75,915.81	-12,881.50	-16.97%
Total Accounts Payable	\$ 63,034.31	\$ 75,915.81	-\$ 12,881.50	-16.97%
Other Current Liabilities				
2010 Accounts Payable - Payroll	29,567.00	0.00	29,567.00	100.00%
2050 Accounts Payable-Tennis Revenue	24,170.00	14,840.00	9,330.00	62.87%

2051 Accounts Payable - OHMGA Revenue	1,870.00	12,008.00	-10,138.00	-84.43%
2052 Accounts Payable - F&B Revenue	3,665.00	793.00	2,872.00	362.17%
2100 Accrued Payroll	10,391.88	38,058.75	-27,666.87	-72.70%
2104 Accrued retirement contribution	1,025.83	280.14	745.69	266.18%
2105 Accrued Vacation Pay	31,442.77	29,548.01	1,894.76	6.41%
2106 Accrued Sick Leave Pay	0.00	27,878.03	-27,878.03	-100.00%
2200 Accrued Expenses	37,658.11	28,001.20	9,656.91	34.49%
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	170,000.00	160,000.00	10,000.00	6.25%
2250 Deferred Revenue				
2251 Tournament Deposits	1,300.00	500.00	800.00	160.00%
2253 Deferred Tennis Revenue	3,345.06	3,333.33	11.73	0.35%
2254 Other Deferred	58,255.50	10,595.37	47,660.13	449.82%
Total 2250 Deferred Revenue	\$ 62,900.56	\$ 14,428.70	\$ 48,471.86	335.94%
2400 Cart Sales Tax Due	2,551.00	2,951.28	-400.28	-13.56%
2500 Interest due City of Norwalk				
2501 Bond Due to City of Norwalk	0.00	39,349.47	-39,349.47	-100.00%
2503 150k Capital Debt	0.00	1,118.98	-1,118.98	-100.00%
2504 150k Operating Debt	0.00	1,367.63	-1,367.63	-100.00%
Total 2500 Interest due City of Norwalk	\$ 0.00	\$ 41,836.08	-\$ 41,836.08	-100.00%
Total Other Current Liabilities	\$ 376,592.15	\$ 371,973.19	\$ 4,618.96	1.24%
Total Current Liabilities	\$ 439,626.46	\$ 447,889.00	-\$ 8,262.54	-1.84%
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	5,176.94	11,171.95	-5,995.01	-53.66%
2765 Deere Credit Inc. Progator Sprayer	7,101.65	14,556.83	-7,455.18	-51.21%
2766 Wells Fargo Eq Bandit Chipper	5,625.26	9,409.70	-3,784.44	-40.22%
2767 Deere Credit, Inc. Sweeper Vac	8,602.46	13,471.69	-4,869.23	-36.14%
2768 Deere Credit Inc. Greens Roller	7,328.18	10,489.77	-3,161.59	-30.14%
2769 Deere Credit, Inc. Gator	0.00	303.54	-303.54	-100.00%
2770 Deere Credit Inc. Hybrid Mower	7,213.60	13,135.51	-5,921.91	-45.08%
2771 Yard Card-Skid Mount	458.43	1,833.39	-1,374.96	-75.00%
2772 Wells Fargo 2017 Aera-Vator	2,994.18	4,048.98	-1,054.80	-26.05%
2773 DLL Finance Club Car CA550G Utility Cart	5,418.50	6,966.50	-1,548.00	-22.22%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	48,972.24	63,075.39	-14,103.15	-22.36%
2775 Deere Credit, Inc. Hybrid Mower	23,054.97	28,409.62	-5,354.65	-18.85%
2776 Wells Fargo MTE 2018 TurfCo Blower	7,329.46	0.00	7,329.46	100.00%
Total Long-Term Liabilities	\$ 2,264,508.31	\$ 2,368,119.07	-\$ 103,610.76	-4.38%
Total Liabilities	\$ 2,704,134.77	\$ 2,816,008.07	-\$ 111,873.30	-3.97%
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	-966,350.59	-832,320.44	-134,030.15	-16.10%
Net Income	-333,815.98	-365,177.85	31,361.87	8.59%
Total Equity	-\$ 937,671.75	-\$ 835,003.47	-\$ 102,668.28	-12.30%
TOTAL LIABILITIES AND EQUITY	\$ 1,766,463.02	\$ 1,981,004.60	-\$ 214,541.58	-10.83%

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

	Total			
	May 2019	May 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	134,393.60	133,640.90	752.70	0.56%
4020 I.D. Cards	20,530.00	19,745.00	785.00	3.98%
4030 Tournament Fees	6,960.00	4,212.00	2,748.00	65.24%
4050 Cart Revenue	40,175.00	45,698.00	-5,523.00	-12.09%
4055 GolfBoard Revenue	0.00	832.00	-832.00	-100.00%
4060 Golf Revenue - Gift Certif.	935.00	1,707.00	-772.00	-45.23%
4070 Gift & Rain Checks Redeemed	-3,485.78	-5,425.00	1,939.22	35.75%
Total 4001 Golf Revenue	\$ 199,507.82	\$ 200,409.90	-\$ 902.08	-0.45%
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	5.22	5.37	-0.15	-2.79%
4400 Misc. Income	505.00	-77.54	582.54	751.28%
4600 Restaurant Income	4,000.00	0.00	4,000.00	100.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	\$ 210,410.64	\$ 206,687.73	\$ 3,722.91	1.80%
Total Income	\$ 210,410.64	\$ 206,687.73	\$ 3,722.91	1.80%
Gross Profit	\$ 210,410.64	\$ 206,687.73	\$ 3,722.91	1.80%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,116.94	12,357.80	759.14	6.14%
5030 Operations	21,502.16	25,367.23	-3,865.07	-15.24%
5040 Operations O/T	0.00	450.89	-450.89	-100.00%
5050 Course Personnel	24,102.30	26,322.96	-2,220.66	-8.44%
5060 Course Personnel O/T	51.94	81.78	-29.84	-36.49%
5070 Seasonal Personnel	17,747.86	16,160.34	1,587.52	9.82%
5080 Seasonal Personnel O/T	52.90	143.86	-90.96	-63.23%
Total 5000 PERSONNEL EXPENSE	\$ 76,574.10	\$ 80,884.86	-\$ 4,310.76	-5.33%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	5,796.09	6,134.56	-338.47	-5.52%
5230 State Unemployment	2,439.67	2,545.99	-106.32	-4.18%
5250 Health Insurance	2,702.50	3,902.93	-1,200.43	-30.76%
5260 Workmans Compensation	1,574.97	1,475.53	99.44	6.74%
5270 Retirement Plans	514.78	663.59	-148.81	-22.42%
Total 5200 EMPLOYEE BENEFITS	\$ 13,028.01	\$ 14,722.60	-\$ 1,694.59	-11.51%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,265.99	1,188.28	77.71	6.54%
5430 Professional Fees	2,500.00	4,000.00	-1,500.00	-37.50%

5436 Advertising	2,060.11	1,046.47	1,013.64	96.86%
5440 Office Expense	1,108.43	1,806.98	-698.55	-38.66%
5441 Bank Charges	28.10	28.10	0.00	0.00%
5442 Credit Card Fees	3,544.03	2,529.05	1,014.98	40.13%
5445 Postage	0.00	40.00	-40.00	-100.00%
5450 Training and Dues	1,161.00	390.00	771.00	197.69%
5461 Authority Secretarial Services	240.00	260.00	-20.00	-7.69%
5469 Other Outside Services	678.63	379.74	298.89	78.71%
5470 Other Administrative	599.32	616.02	-16.70	-2.71%
5471 Charitable Contributions	0.00	600.00	-600.00	-100.00%
5480 Utilities	5,429.36	1,424.65	4,004.71	281.10%
5499 Bad Debt Expense	0.00	2,550.00	-2,550.00	-100.00%
5500 Liability Insurance	5,998.19	4,068.75	1,929.44	47.42%
5520 Interest Expense	1,719.35	622.48	1,096.87	176.21%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 26,332.51	\$ 21,550.52	\$ 4,781.99	22.19%
5600 SALES AND OPERATIONS				
5620 Clubhouse / Pro Shop Maintenance	727.97	0.00	727.97	100.00%
5640 Golf Pro Supplies	1,671.38	77.94	1,593.44	2044.44%
Total 5600 SALES AND OPERATIONS	\$ 2,399.35	\$ 77.94	\$ 2,321.41	2978.46%
5700 PARK MAINTENANCE				
5710 Water	1,051.39	928.25	123.14	13.27%
5720 Heating Fuel	995.84	500.00	495.84	99.17%
5730 Grounds Maintenance	1,535.10	7,248.70	-5,713.60	-78.82%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	-2,306.00	-1,102.50	-1,203.50	-109.16%
5752 Agriculture/Chemicals Utilized	12,337.56	14,989.37	-2,651.81	-17.69%
Total 5750 Agriculture and Chemicals	\$ 10,031.56	\$ 13,886.87	-\$ 3,855.31	-27.76%
5760 Irrigation Maintenance	0.00	277.13	-277.13	-100.00%
5770 Consumable Tools	899.94	0.00	899.94	100.00%
5780 Tee and Green Supplies	58.87	39.07	19.80	50.68%
5795 Janitorial Supplies	0.00	11.86	-11.86	-100.00%
5800 Equipment Maintenance	3,420.06	3,730.68	-310.62	-8.33%
5820 Building Maintenance	598.93	1,325.97	-727.04	-54.83%
5860 Gasoline/Diesel Fuel	1,501.93	2,325.79	-823.86	-35.42%
Total 5700 PARK MAINTENANCE	\$ 20,093.62	\$ 30,274.32	-\$ 10,180.70	-33.63%
6000 CART EXPENSE				
6010 Cart Lease Expense	16,116.00	16,116.00	0.00	0.00%
6015 Board Lease Expense	1,264.71	2,529.41	-1,264.70	-50.00%
6020 Electricity	1,372.90	1,194.16	178.74	14.97%
6030 Maintenance	745.08	773.77	-28.69	-3.71%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	\$ 19,898.69	\$ 21,013.34	-\$ 1,114.65	-5.30%
Total Expenses	\$ 158,326.28	\$ 168,523.58	-\$ 10,197.30	-6.05%
Net Operating Income	\$ 52,084.36	\$ 38,164.15	\$ 13,920.21	36.47%
Other Expenses				
8000 Depreciation/Amortization	19,973.46	19,694.55	278.91	1.42%
8001 Capital projects				

8100 Capital Projects - Cash	3,881.60	62,489.73	-58,608.13	-93.79%
Total 8001 Capital projects	\$ 3,881.60	\$ 62,489.73	-\$ 58,608.13	-93.79%
8002 Bond to City	0.00	4,372.16	-4,372.16	-100.00%
8004 Capital Debt to City	0.00	124.33	-124.33	-100.00%
8005 Operating Debt to City	0.00	124.33	-124.33	-100.00%
8006 Disposed Assets	-1,901.00	0.00	-1,901.00	-100.00%
Total Other Expenses	\$ 21,954.06	\$ 86,805.10	-\$ 64,851.04	-74.71%
Net Other Income	-\$ 21,954.06	-\$ 86,805.10	\$ 64,851.04	74.71%
Net Income	\$ 30,130.30	-\$ 48,640.95	\$ 78,771.25	161.94%

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2018 - May 2019

	Total			
	Jul 2018 - May 2019	Jul 2017 - May 2018 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	778,512.24	830,655.00	-52,142.76	-6.28%
4020 I.D. Cards	120,005.00	111,669.00	8,336.00	7.46%
4030 Tournament Fees	66,167.10	43,512.00	22,655.10	52.07%
4050 Cart Revenue	240,405.00	263,584.00	-23,179.00	-8.79%
4055 GolfBoard Revenue	4,098.00	10,892.00	-6,794.00	-62.38%
4060 Golf Revenue - Gift Certif.	17,784.95	23,165.00	-5,380.05	-23.22%
4070 Gift & Rain Checks Redeemed	-20,776.78	-24,269.00	3,492.22	14.39%
Total 4001 Golf Revenue	\$ 1,206,195.51	\$ 1,259,208.00	-\$ 53,012.49	-4.21%
4100 Tennis Revenue	20,017.60	35,088.00	-15,070.40	-42.95%
4200 Rental Income	14,925.00	14,850.00	75.00	0.51%
4300 Investment Income	46.78	154.50	-107.72	-69.72%
4400 Misc. Income	555.00	43.58	511.42	1173.52%
4600 Restaurant Income	8,007.00	39,000.00	-30,993.00	-79.47%
4700 Advertising Revenue	0.00	200.00	-200.00	-100.00%
Total 4000 REVENUES	\$ 1,249,746.89	\$ 1,348,544.08	-\$ 98,797.19	-7.33%
Total Income	\$ 1,249,746.89	\$ 1,348,544.08	-\$ 98,797.19	-7.33%
Gross Profit	\$ 1,249,746.89	\$ 1,348,544.08	-\$ 98,797.19	-7.33%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	138,883.46	136,326.82	2,556.64	1.88%
5030 Operations	145,601.72	136,938.85	8,662.87	6.33%
5040 Operations O/T	584.64	894.17	-309.53	-34.62%
5050 Course Personnel	264,642.75	282,400.79	-17,758.04	-6.29%
5060 Course Personnel O/T	507.59	1,147.51	-639.92	-55.77%
5070 Seasonal Personnel	111,223.53	116,377.62	-5,154.09	-4.43%
5080 Seasonal Personnel O/T	456.14	1,426.96	-970.82	-68.03%
Total 5000 PERSONNEL EXPENSE	\$ 661,899.83	\$ 675,512.72	-\$ 13,612.89	-2.02%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	50,188.16	51,827.71	-1,639.55	-3.16%
5230 State Unemployment	18,106.04	19,050.65	-944.61	-4.96%
5250 Health Insurance	35,963.17	46,341.07	-10,377.90	-22.39%
5260 Workmans Compensation	14,507.60	13,225.57	1,282.03	9.69%
5270 Retirement Plans	6,512.52	6,876.75	-364.23	-5.30%
Total 5200 EMPLOYEE BENEFITS	\$ 125,277.49	\$ 137,321.75	-\$ 12,044.26	-8.77%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	9,925.10	6,710.69	3,214.41	47.90%

5430 Professional Fees	27,622.16	36,390.14	-8,767.98	-24.09%
5436 Advertising	11,748.71	13,443.68	-1,694.97	-12.61%
5440 Office Expense	11,838.75	11,559.00	279.75	2.42%
5441 Bank Charges	452.00	284.40	167.60	58.93%
5442 Credit Card Fees	24,611.69	24,474.72	136.97	0.56%
5445 Postage	44.70	217.44	-172.74	-79.44%
5450 Training and Dues	3,261.00	3,500.00	-239.00	-6.83%
5461 Authority Secretarial Services	2,350.00	2,740.00	-390.00	-14.23%
5469 Other Outside Services	4,846.60	3,764.25	1,082.35	28.75%
5470 Other Administrative	6,956.69	5,416.50	1,540.19	28.44%
5471 Charitable Contributions	0.00	700.00	-700.00	-100.00%
5480 Utilities	49,392.02	32,622.41	16,769.61	51.41%
5499 Bad Debt Expense	0.00	17,550.00	-17,550.00	-100.00%
5500 Liability Insurance	50,597.63	43,667.61	6,930.02	15.87%
5520 Interest Expense	11,777.01	8,127.71	3,649.30	44.90%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 215,424.06	\$ 211,168.55	\$ 4,255.51	2.02%
5600 SALES AND OPERATIONS				
5620 Clubhouse / Pro Shop Maintenance	15,341.64	0.00	15,341.64	100.00%
5640 Golf Pro Supplies	3,884.04	208.52	3,675.52	1762.67%
Total 5600 SALES AND OPERATIONS	\$ 19,225.68	\$ 208.52	\$ 19,017.16	9120.07%
5700 PARK MAINTENANCE				
5710 Water	25,724.59	45,230.02	-19,505.43	-43.12%
5720 Heating Fuel	12,668.59	11,406.25	1,262.34	11.07%
5730 Grounds Maintenance	21,185.31	20,249.33	935.98	4.62%
5740 Tree Maintenance	1,060.00	1,930.00	-870.00	-45.08%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	94,702.60	88,270.00	6,432.60	7.29%
5752 Agriculture/Chemicals Utilized	-20,045.89	-18,684.89	-1,361.00	-7.28%
Total 5750 Agriculture and Chemicals	\$ 74,656.71	\$ 69,585.11	\$ 5,071.60	7.29%
5760 Irrigation Maintenance	12,481.98	10,694.19	1,787.79	16.72%
5770 Consumable Tools	3,293.38	1,507.09	1,786.29	118.53%
5780 Tee and Green Supplies	1,518.53	3,198.25	-1,679.72	-52.52%
5795 Janitorial Supplies	29.01	122.23	-93.22	-76.27%
5800 Equipment Maintenance	23,795.75	27,023.58	-3,227.83	-11.94%
5820 Building Maintenance	12,869.25	19,227.84	-6,358.59	-33.07%
5840 Small Equipment	920.00	1,035.89	-115.89	-11.19%
5860 Gasoline/Diesel Fuel	12,742.16	10,792.42	1,949.74	18.07%
5880 Employee work clothes	0.00	126.85	-126.85	-100.00%
Total 5700 PARK MAINTENANCE	\$ 202,945.26	\$ 222,129.05	-\$ 19,183.79	-8.64%
6000 CART EXPENSE				
6010 Cart Lease Expense	87,050.43	88,740.00	-1,689.57	-1.90%
6015 Board Lease Expense	7,245.51	12,647.05	-5,401.54	-42.71%
6020 Electricity	11,412.52	11,094.71	317.81	2.86%
6030 Maintenance	3,350.59	3,770.18	-419.59	-11.13%
6050 Cart Insurance	4,400.00	4,400.00	0.00	0.00%
6060 Misc. Cart Expense	2,000.00	0.00	2,000.00	100.00%
Total 6000 CART EXPENSE	\$ 115,459.05	\$ 120,651.94	-\$ 5,192.89	-4.30%

Total Expenses	\$ 1,340,231.37	\$ 1,366,992.53	-\$ 26,761.16	-1.96%
Net Operating Income	-\$ 90,484.48	-\$ 18,448.45	-\$ 72,036.03	-390.47%
Other Expenses				
8000 Depreciation/Amortization	219,150.24	216,640.05	2,510.19	1.16%
8001 Capital projects				
8100 Capital Projects - Cash	26,082.26	79,213.33	-53,131.07	-67.07%
Total 8001 Capital projects	\$ 26,082.26	\$ 79,213.33	-\$ 53,131.07	-67.07%
8002 Bond to City	0.00	48,093.76	-48,093.76	-100.00%
8004 Capital Debt to City	0.00	1,414.63	-1,414.63	-100.00%
8005 Operating Debt to City	0.00	1,367.63	-1,367.63	-100.00%
8006 Disposed Assets	-1,901.00	0.00	-1,901.00	-100.00%
Total Other Expenses	\$ 243,331.50	\$ 346,729.40	-\$ 103,397.90	-29.82%
Net Other Income	-\$ 243,331.50	-\$ 346,729.40	\$ 103,397.90	29.82%
Net Income	-\$ 333,815.98	-\$ 365,177.85	\$ 31,361.87	8.59%

REVENUE

EXPENSE

5010 · Management Salary
5030 · Operations
5040 · Operations O/T
5050 · Course Personnel
5060 · Course Personnel O/T
5070 · Seasonal Personnel
5080 · Seasonal Personnel O/T
Total 5000 · PERSONNEL EXPENSE

\$13,117	\$12,219	-\$898	-7.4%	\$138,883	\$139,951	\$1,068	0.8%
\$21,502	\$19,040	-\$2,463	-12.9%	\$145,602	\$131,844	-\$13,758	-10.4%
\$0	\$0	\$0	0.0%	\$585	\$0	-\$585	0.0%
\$24,102	\$25,346	\$1,244	4.9%	\$264,643	\$273,824	\$9,181	3.4%
\$52	\$332	\$280	84.4%	\$508	\$1,789	\$1,282	71.6%
\$17,748	\$21,047	\$3,299	15.7%	\$111,224	\$123,851	\$12,627	10.2%
\$53	\$873	\$820	93.9%	\$456	\$2,019	\$1,562	77.4%
\$76,574	\$78,856	\$2,282	2.9%	\$661,900	\$673,277	\$11,378	1.7%

5210 · Payroll Taxes
5230 · State Unemployment
5250 · Health Insurance
5260 · Workmans Compensation
5270 · Retirement Plans
Total 5200 · EMPLOYEE BENEFITS

\$5,796	\$5,981	\$185	3.1%	\$50,188	\$51,844	\$1,656	3.2%
\$2,440	\$2,680	\$240	9.0%	\$18,106	\$19,612	\$1,506	7.7%
\$2,703	\$3,112	\$410	13.2%	\$35,963	\$39,268	\$3,305	8.4%
\$1,575	\$998	-\$577	-57.8%	\$14,508	\$13,137	-\$1,371	-10.4%
\$515	\$773	\$258	33.4%	\$6,513	\$6,763	\$251	3.7%
\$13,028	\$13,544	\$516	3.8%	\$125,277	\$130,624	\$5,347	4.1%

5420 · Telephone
5430 · Professional Fees
5436 · Advertising
5440 · Office Expense
5441 · Bank Charges
5442 · Credit Card Fees
5445 · Postage
5450 · Training and Dues
5461 · Authority Secretarial Services
5469 · Other Outside Services
5470 · Other Admin
5471 · Charitable Contributions
5480 · Utilities
5490 · Water
5499 · Bad Debt Expense
Total 5400 · ADMINISTRATIVE EXPENSES

\$1,266	\$517	-\$749	-145.1%	\$9,925	\$7,279	-\$2,646	-36.3%
\$2,500	\$2,500	\$0	0.0%	\$27,622	\$27,500	-\$122	-0.4%
\$2,060	\$1,244	-\$816	-65.5%	\$11,749	\$12,756	\$1,007	7.9%
\$1,108	\$1,328	\$219	16.5%	\$11,839	\$12,389	\$551	4.4%
\$28	\$69	\$40	59.0%	\$452	\$296	-\$156	-52.6%
\$3,544	\$79	-\$3,465	-4408.9%	\$24,612	\$21,270	-\$3,342	-15.7%
	\$51	\$51	100.0%	\$45	\$211	\$166	78.8%
\$1,161	\$1,327	\$166	12.5%	\$3,261	\$4,283	\$1,022	23.9%
\$240	\$319	\$79	24.7%	\$2,350	\$2,769	\$419	15.1%
\$679	\$381	-\$297	-77.9%	\$4,847	\$3,994	-\$852	-21.3%
\$599	\$428	-\$171	-40.1%	\$6,957	\$5,654	-\$1,303	-23.0%
	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
\$5,429	\$2,439	-\$2,991	-122.6%	\$49,392	\$40,647	-\$8,745	-21.5%
\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
\$18,615	\$10,681	-\$7,934	-74.3%	\$153,049	\$139,049	-\$14,000	-10.1%

5500 • DEBT SERVICE AND INSURANCE

Oak Hills Park Authority
FY19 Actual vs. Budget

	<u>May Act</u>	<u>May Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
5500 · Liability Insurance	\$5,998	\$4,725	-\$1,273	-26.9%	\$50,598	\$47,151	-\$3,446	-7.3%
5520 · Interest	\$1,719	\$1,722	\$3	0.2%	\$11,777	\$14,665	\$2,888	19.7%
Total 5500 · DEBT SERVICE AND INSURANCE	\$7,718	\$6,448	-\$1,270	-19.7%	\$62,375	\$61,817	-\$558	-0.9%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	\$728	\$694	-\$34	-4.9%	\$15,342	\$10,306	-\$5,035	-48.9%
5640 · Golf Pro Supplies	\$1,671	\$208	-\$1,463	-704.0%	\$3,884	\$2,792	-\$1,092	-39.1%
5680 · Golf Pro Work Clothes	\$0	\$900	\$900	100.0%	\$0	\$1,100	\$1,100	100.0%
Total 5600 SALES AND OPERATIONS	\$2,399	\$1,802	-\$598	-33.2%	\$19,226	\$14,198	-\$5,027	-35.4%
5700 · PARK MAINTENANCE								
5710 · Water	\$1,051	\$2,530	\$1,478	58.4%	\$25,725	\$38,007	\$12,283	32.3%
5720 · Heating Fuel	\$996	\$1,149	\$154	13.4%	\$12,669	\$11,904	-\$765	-6.4%
5730 · Grounds Maintenance	\$1,535	\$5,471	\$3,936	71.9%	\$21,185	\$22,194	\$1,009	4.5%
5740 · Tree Maintenance		\$0	\$0	0.0%	\$1,060	\$5,000	\$3,940	78.8%
5751 · Agriculture&Chemicals-Purch	-\$2,306	\$14,147	\$16,453	116.3%	\$94,703	\$70,349	-\$24,353	-34.6%
5752 · Agriculture/Chemicals Utilized	\$12,338	\$0	-\$12,338	0.0%	-\$20,046	\$0	\$20,046	0.0%
5760 · Irrigation Maintenance	\$0	\$272	\$272	100.0%	\$12,482	\$11,512	-\$970	-8.4%
5770 · Consumable Tools	\$900	\$50	-\$850	-1711.2%	\$3,293	\$2,169	-\$1,125	-51.9%
5780 · Tee and Green Supplies	\$59	\$1,328	\$1,269	95.6%	\$1,519	\$2,839	\$1,321	46.5%
5795 · Janitorial Supplies	\$0	\$253	\$253	100.0%	\$29	\$800	\$771	96.4%
Total 5700 · PARK MAINTENANCE	\$14,573	\$25,200	\$10,627	42.2%	\$152,618	\$164,775	\$12,157	7.4%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	\$3,420	\$3,671	\$251	6.8%	\$23,796	\$29,489	\$5,693	19.3%
5820 · Building Maintenance	\$599	\$2,374	\$1,775	74.8%	\$12,869	\$19,732	\$6,862	34.8%
5840 · Small Equipment	\$0	\$1,543	\$1,543	100.0%	\$920	\$2,475	\$1,555	62.8%
5860 · Gasoline/Diesel Fuel	\$1,502	\$1,933	\$431	22.3%	\$12,742	\$11,658	-\$1,084	-9.3%
5880 · Employee work clothes	\$0	\$450	\$450	100.0%	\$0	\$550	\$550	100.0%
Total 5800 · PARK EQUIPMENT	\$5,521	\$9,971	\$4,450	44.6%	\$50,327	\$63,904	\$13,577	21.2%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	\$16,116	\$14,756	-\$1,360	-9.2%	\$87,050	\$81,940	-\$5,110	-6.2%
6015 · Board Lease Expense	\$1,265	\$957	-\$307	-32.1%	\$7,246	\$6,631	-\$615	-9.3%
6020 · Electricity	\$1,373	\$1,068	-\$305	-28.5%	\$11,413	\$11,440	\$27	0.2%
6030 · Maintenance	\$745	\$500	-\$245	-49.0%	\$3,351	\$4,087	\$736	18.0%
6050 · Cart Insurance	\$400	\$400	\$0	0.0%	\$4,400	\$4,400	\$0	0.0%
6060 · Misc. Cart Expense	\$0	\$0	\$0	0.0%	\$2,000	\$2,000	\$0	0.0%
Total 6000 · CART EXPENSE	\$19,899	\$17,682	-\$2,217	-12.5%	\$115,459	\$110,497	-\$4,962	-4.5%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	\$158,326	\$164,182	\$5,856	3.6%	\$1,340,231	\$1,358,142	\$17,910	1.3%
TOTAL OPERATIONAL NET INCOME	\$52,084	\$54,167	-\$2,083	-3.8%	-\$90,484	-\$80,171	-\$10,314	12.9%
Depreciation/Amortization								
Restructured Debt	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Capital Funding \$150k	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
\$150K Operating Debt	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Other Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
NET INCOME BEFORE CAPITAL EXPENSES	\$52,084	\$54,167	-\$2,083	-3.8%	-\$90,484	-\$80,171	-\$10,314	12.9%
8000 · OTHER EXPENSE	-\$1,901				-\$1,901			
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects								
8100 - Capital Proj Cash	\$3,882	\$2,465	-\$1,417	-57.5%	\$26,082	\$27,535	\$1,453	5.3%
8101 - Capital Proj Financed	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Contingency								
Total 8000 · OTHER EXPENSE	\$1,981	\$2,465	-\$1,417	19.7%	\$24,181	\$27,535	\$1,453	12.2%
NET INCOME	\$50,104	\$51,702	-\$1,599	-3.1%	-\$114,666	-\$107,706	-\$6,960	6.5%