FINANCE/CLAIMS COMMITTEE MEETING
Thursday, June 11, 2020, 7:30 P. M.
By Zoom Virtual Teleconference:

To allow public access, anyone may access a meeting by telephone, Zoom, and/or the City of Norwalk YouTube channel. Specific instructions and links can be found at www.norwalkct.org/meetings.

Members of the public can call in and listen to a meeting. They will not be able to speak or see any of the meeting participants. Each meeting will use a unique Meeting/Webinar ID. Please find the information using the link above.

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: 862 647 869

Register in advance for this webinar only to take part in public participation:
https://zoom.us/webinar/register/WN_miOKKmxEReeaUB3Z4xaMbA

AGENDA

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

   May 14, 2020 – Regular Meeting

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

   June 11, 2020

6. Narrative on Tax Collections dated June 11, 2020 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated May 2020 – Receive Report and discuss.
8. Receive Oak Hills Authority monthly Financial Statements for March 2020 and April 2020.
9. Specific Action for IT 2020/2021 Capital Projects:

a. 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 $203,349.75, account 09211370-5777-C0375 (budgeted 2020/2021 IT capital item; no special appropriation required) and forward onto the Common Council for further action.

b. Authorize the Purchasing Agent to issue purchase orders in accordance with City Procurement Guidelines for the supply of Information Security software, subscriptions, and professional services or an amount not to exceed $70,000.00 account 09211370-5777-C0375 (budgeted IT 2020/2021 capital item; no special appropriation required) and forward onto the Common Council for further action.

c. Authorize the Purchasing Agent to issue purchase orders to Total Communications, State of CT contract 18PSX0202, for the supply, installation, and training for Cisco Call Manager software upgrade for an amount not to exceed $60,865, accounts 09211370-5777-C0375 (City:$30,865) and 158-28400-430-58 (Board of Education portion $30,000. (budgeted expenses; no special appropriation required) and forward onto the Common Council for further action.

d. Authorize the Purchasing Agent to issue purchase orders to Baramundi Software, USA Inc, for the Baramundi Management Suite, 800 endpoints, including support, maintenance, and subscriptions services, and training, per vendor quotation dated 1/22/2020, for an amount not to exceed $31,512.00, account 09211370-5777-C0375 (budgeted 2020/2021 IT capital item; no special appropriation required) and forward onto the Common Council for further action.

10. Action Requested: Authorize the Mayor, Harry W. Rilling, to execute a contract with Cavanaugh Macdonald Consulting, LLC to perform the City's pension and OPEB actuarial valuations for the five-year period beginning July 1, 2020 and ending June 30, 2025 in accordance with their RFP Proposal and their Final Fee Structure Proposal as of May 22, 2020 for an amount not to exceed $318,500 Account # 050000-5258; 060000-5258; 070000-5258; 080000-5258; 711340-5258

11. Resolution making appropriations for various public improvements aggregating $153,832,356 for the 2020-2021 Capital Budget and Authorizing the Issuance of $129,001,956 General Obligation Bonds of the City to meet certain appropriations in the 2020-2021 Capital Budget.

12. Adjournment.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING VIA ZOOM
MAY 14, 2020

ATTENDANCE: Greg Burnett, Chair; Nick Sacchinelli, Tom Keegan, Ernest Dumas, David Heuvelman, George Theodoridis

STAFF: Henry Dachowitz, Chief Financial Officer; Lisa Biagiarelli, Tax Collector; Chitsamay Lam, Comptroller; Jessica Casey, Chief of Community and Economic Development; Carl Dickens, Oak Hills Park Authority; Mark Gartner, Oak Hills Park Authority; Randy Avery, Oak Hills Park Authority; Angela Fogel, Budget Director

OTHERS: Albert Bassett, Ralph Kolb, Artie Kassimis, Anthony Carr, Troy Jellerette, Ed Camacho, James Frayer, Kathryn Hebert, Vanessa Valadares

CALL TO ORDER

Mr. Burnett called the meeting to order at 7:03 p.m. A quorum was present.

ROLL CALL

PUBLIC PARTICIPATION

There was no public comment at this time.

APPROVAL OF MINUTES

There were a couple of corrections in spelling of the attendees.

**** MR. HEUVALMAN MOVED TO APPROVE THE APRIL 9, 2020 MINUTES AS AMENDED.**
**** MR. SACCHINELLI SECONDED**
**** MOTION PASSES UNANIMIOUSLY**

CLAIMS COMMITTEE

Ms. Bragiarelli reviewed the report with the committee and explained anything over $10,000 needed approval.

**** MR. SACCHINELLI MOVED TO APPROVE**
**** MOTION PASSED UNANIMIOUSLY**

NARRATIVE ON TAX COLLECTIONS DATED MAY 14, 2020 and MONTHLY TAX COLLECTOR'S REPORTS DATED APRIL 2020

Mr. Barnett lumped these two items together for discussion. Ms. Bragiarelli mentioned how the City built a window to conduct City Hall business during the pandemic.

The City has collected 99% of this year's budget. Which is down 10% from last year. Tax bills will be mailed in June. The tax sale will be continued after the state of emergency is lifted.

No vote was required for these items.

AUTHORIZE THE MAYOR, HARRY RILLING, TO SUBMIT AN APPLICATION TO THE STATE OF CONNECTICUT DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION

Division of Emergency Management & Homeland Security Grant for the Emergency Management Performance Grant which is approximately $65,000.

Albert Bassett from the Fire Department explained this is a reimbursement the City has been getting for the past 4 years.

**** MR. KEEGAN MADE MOTION TO APPROVE AND BRING TO THE MAY 26, 2020 COMMON COUNCIL MEETING.**
**** MR. HEUVELMAN SECONDED.**
**** THE MOTION PASSED UNANIMIOUSLY.**

AUTHORIZE THE MAYOR, HARRY W. RILLING, TO SUBMIT AN APPLICATION TO THE STATE OF CONNECTICUT FOR GRANT FUNDS PROVIDED UNDER THE STATE OF CONNECTICUT'S LOCAL CAPITAL IMPROVEMENT PROGRAM ($647,076-2020 ENTITLEMENT)

Mr. Carr explained this is a formula based reimbursement for roads that have been paved already.

**** MR. HEUVELMAN MOVED THE MOTION AND BRING IT TO THE MAY 26, 2020 COMMON COUNCIL MEETING**
**** MR. DUMAS SECONDED THE MOTION.**
**** MOTION PASSED UNANIMIOUSLY.**

UPDATE ON OAK HILLS AUTHORITY OPERATION

Mr. Dickens and Mr. Gartner gave an overview of the finances at Oak Hills. There is less than $3,000 in the bank. Since opening we have had some great revenue coming in. They showed a powerpoint presentation on the finances, since opening the park from having to shutdown with the pandemic. The debt of Oak Hills was covered along with the insurance and bills that need to be paid. The Line of Credit issues were also discussed. The representatives were asked to come back for the June meeting and provide an update.

APPROVAL OF BUDGET

(a) Approval of FY 2020-21 Parking Authority Budget

Mr. Bresher, Ms. Casey and Ms. Herbert present the budget to the Authority. The main topic was parking pre and post COVID-19. There is going to be contactless payment after the pandemic.

**** MR. HEUVELMAN MOVES THE MOTION AND MOVED TO BRING TO THE MAY 26, 2020 COMMON COUNCIL MEETING.**
**** MR. KEEGAN SECONDED THE MOTION.**
**** MOTION PASSED UNANIMIOUSLY.**

(b) Approval of FY 2020-21 WPCA Budget

Mr. Karp and Mr. Kolb presented the budget. There will be a $7 increase across the board. There was no other discussion.

**** MR. HEUVALMAN MOVES THE MOTION AND MOVED TO BRING TO THE MAY 26, 2020 COMMON COUNCIL MEETING.**
**** MR. THEODORIDIS SECONDED THE MOTION.**
**** MOTION PASSED UNANIMIOUSLY.**

AUTHORIZE THE MAYOR, HARRY W. RILLING, TO EXECUTE A CONTRACT WITH SHIPMAN & GOODWIN LLP TO PROVIDE BOND COUNSEL SERVICES, WITH PRICING FOR SERVICES BASED UPON THE PROPOSAL SUBMITTED BY

SHIPMAN & GOODWIN TO THE CITY ON JANUARY 28, 2020 AS AMENDED BY THE MAY 1, 2020 EMAIL FROM BRUCE CHUDWICK. ACCOUNT #301340-5523

Mr. Dachowitz said there was an RFP that was sent out with 4 responses. They interviewed those candidates through Zoom and chose Shipman & Goodwin. The old firm was Pullman & Comley. The contract is $100,00o/year for 5 years.

**** MR. KEEGAN MADE A MOTION TO APPROVE AND BRING FORWARD TO THE MAY 26, 2020 COMMON COUNCIL MEETING.**
**** MR. DUMAS SECONDED THE MOTION.**
**** MOTION PASSED UNANIMIOUSLY.**

ADJOURNMENT

**** MR. KEEGAN MADE A MOTION TO ADJOURN THE MEETING AT 8:42 pm**
**** MR. SACCHINELLI SECONDED.**
**** MOTION PASSED UNANIMIOUSLY.**

Respectfully submitted,

Raeann Bromark
Telesco Secretarial Services

MOTOR VEHICLE

ACAR LEASING LTD	18-MV-300616	$721.76	PRORATION
CCAP AUTO LEASE LTD	17-MV-311340	$556.15	PRORATION
	18-MV-311314	$463.43	PRORATION
CCAP AUTO LEASE LTD	18-MV-402454	$591.71	ABATEMENT
CRANE MARY S	18-MV-314772	$47.31	PRORATION
DOCIMO DIANE RODRIGUES	18-MV-318428	$194.56	PRORATION
ENTERPRISE FM TRUST	18-MV-404512	$59.89	PRORATION
FORTINI JAMES	18-MV-323680	$50.00	OVER W/HELD PAY GAR
HONDA LEASE TRUST	18-MV-406783	$201.70	PRORATION
MARSON NICHOLAS L	17-MV-342139	$21.74	PRORATION
ONEILL ERICA	17-MV-350089	$68.65	OVER PYMT
TOYOTA LEASE TRUST	18-MV-366357	$161.30	PRORATION
	18-MV-366741	$529.86	PRORATION
	18-MV-367203	$285.76	PRORATION
TOYOTA LEASE TRUST	18-MV-366308	$405.70	PRORATION
VW CREDIT LEASING LTD	18-MV-371227	$51.37	PRORATION

REAL ESTATE

BURLIN ANDREW			
113 WEST NORWALK RD			
5-62-111-0	16-RE-101342	$2,284.49	DUP/OVER PYMT

KIMMICH SCOTT &

TEMPER-KIMMICH KATHLEEN

186 GILLIES LANE UNIT 2C

5-64-200-2/06	16-RE-114064	$2,731.58	DUP/OVER PYMT

MARR VIRGINIA

26 JUNE AVE

5-56-11-0	16-RE-128860	$2,423.75	DUP/OVER PYMT

OGDEN SPENCER &

OGDEN DANIELLE

21 LEDGE RD

6-32B-61-0	16-RE-121762	$9,392.17	DUP/OVER PYMT

ORBAN MORGAN JANET

82 MAGNOLIA AVE

1-17-41-0	16-RE-120080	$1,670.84	DUP/OVER PYMT

VANCE ROBERT & CHUNLING

20 WOODBURY AVE

1-2-23-0	16-RE-127522	$3,080.40	DUP/OVER PYMT

SPECIAL REQUEST

BELCASTRO JULIANA & LUKE

9 COVEWOOD DR

6-19A-13-0	16-RE-102226	$11,160.04	DUP/OVER PYMT

DIXON BRETT & SUSAN

6 ST JAMES PL

6-36-3-0	16-RE-107516	$15,280.55	DUP/OVER PYMT

GALLOWAY JESSE CHARLES & LINDSAY

39 WILSON AVE

6-20E-38-0	16-RE-109965	$11,515.55	DUP/OVER PYMT

ITEM #7

TAX COLLECTOR'S REPORT
MAY 2020

FISCAL YEAR 2019-2020 (2018 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 19 - MAY 20	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$20,298,846.95	$18,798,354.85	92.61%	$19,885,605.72	($413,241.23)	94.53%
AUTOMOBILE-SUPPLEMENTAL	$3,411,633.59	$2,939,345.38	86.16%	$3,401,865.25	($9,768.34)	86.40%
PERSONAL PROPERTY	$18,801,474.70	$18,032,977.87	95.91%	$18,705,036.36	($96,438.34)	96.41%
REAL ESTATE	$292,525,761.66	$288,057,750.80	98.47%	$291,373,946.46	($1,151,815.20)	98.86%
TOTAL TAX	**$335,037,716.90**	**$327,828,428.90**	**97.85%**	**$333,366,453.79**	**($1,671,263.11)**	**98.34%**
SEWER USE	$16,686,428.00	$16,313,210.71	97.76%	$16,582,531.30	($103,896.70)	98.38%
IPP FEE	$203,250.00	$177,115.84	87.14%	$205,000.00	$1,750.00	86.40%

FISCAL YEAR 2018-2019 (2017 GRAND LIST)	ORIGINAL LEVY	JUN 18 - MAY 19				
AUTOMOBILE-REGULAR	$19,785,892.64	$18,456,971.57	93.28%	$19,401,918.98	($383,973.66)	95.13%
AUTOMOBILE-SUPPLEMENTAL	$3,590,970.07	$3,098,680.30	86.29%	$3,517,790.76	($73,179.31)	88.09%
PERSONAL PROPERTY	$21,248,718.54	$20,620,563.91	97.04%	$21,242,059.64	($6,658.90)	97.07%
REAL ESTATE	$280,979,420.26	$278,724,123.69	99.20%	$281,453,232.81	$473,812.55	99.03%
TOTAL TAX	**$325,605,001.51**	**$320,900,339.47**	**98.56%**	**$325,615,002.19**	**$10,000.68**	**98.55%**
SEWER USE	$15,844,431.00	$16,070,679.36	101.43%	$16,272,566.00	$428,135.00	98.76%
IPP FEE	$207,250.00	$181,342.12	87.50%	$207,000.00	($250.00)	87.60%
TAX DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	$9,432,715.39	$6,928,089.43	-0.71%	$7,751,451.60	($1,681,263.79)	-0.21%
SEWER DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	$841,997.00	$242,531.35	-3.66%	$309,965.30	($532,031.70)	-0.38%
IPP DIFFERENCE 2018 G.L. vs. 2017 G.L. INCREASE/(DECREASE)	($4,000.00)	($4,226.28)	-0.36%	($2,000.00)	$2,000.00	-1.21%

BACK TAXES COLLECTED	FISCAL YR 2018-2019 (JUL 19 - MAY 20)	FISCAL YR 2017-2018 (JUL 18 - MAY 19)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$1,704,507.59	$1,874,625.54	($170,117.95)
PRIOR SEWER USE FEE	$131,821.33	$268,233.22	($136,411.89)
PRIOR IPP FEE	$12,364.88	$12,433.43	($68.55)
TOTAL PRIOR TAX, SEWER & IPP	**$1,848,693.80**	**$2,155,292.19**	**($306,598.39)**
CURRENT INTEREST	$789,096.65	$789,766.30	($669.65)
PRIOR INTEREST	$687,173.06	$666,834.22	$20,338.84
SEWER USE FEE INTEREST	$77,216.20	$65,801.32	$11,414.88
IPP FEE INTEREST	$6,580.04	$7,634.69	($1,054.65)
TOTAL INTEREST COLLECTED	**$1,560,065.95**	**$1,530,036.53**	**$30,029.42**
PRIOR LIEN FEE	$12,019.72	$11,070.21	$949.51
CURRENT LIEN FEE	$5,434.85	$6,285.58	($850.73)
TOTAL LIEN FEE COLLECTED	**$17,454.57**	**$17,355.79**	**$98.78**
MISC FEES COLLECTED**	**$121,312.27**	**$407,113.19**	**($285,800.92)**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$3,547,526.59**	**$4,109,797.70**	**($562,271.11)**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION & SUSPENSE TRANSFERS
** PRIOR & CURRENT FISCAL YEAR INCLUDES TAX SALE AND TITLE SEARCH FEES PROCESSED THRU MUNIS

March 2020 Financial Commentary

General Note:
Oak Hills Park has been shut down since 3/16/2020 due to the COVID-19 pandemic.

Balance Sheet
Cash is lower than the prior year by $15, offset by lower accruals / payables of $21k and lower bank loan of $10k. This leaves us at a net positive cash position of $16k.

March Month vs Prior Year Month
Golf Revenue is higher than prior year month by $1k driven by higher greens fees offset by lower membership ID cards. Note that we were only open for half a month due to park closure, so we were set to do very nicely for March had we remained open. Restaurant rent was reduced by 50% due to park closure.

Personnel and employee benefits expenses are down $2k mainly due to less course personnel expense. Note that all seasonal employees as well as one FTE were furloughed on March 16.

Administrative expenses and Sales & Operations are flat.

Park Maintenance is $2k lower than prior year month due mainly to grass treatment supplies.

Cart Expenses are down $3k due to a property tax bill that hit last year. Two yrs of property tax hit during FY19.

Operating Income is $8k higher compared to the prior year month attributable to favorable revenues of $1k and favorable expenses of $6k.

March YTD vs Prior YTD
Golf Revenue is higher by $95k year over year for the nine month period, along with higher Other Revenue of $29k due to restaurant rent.

Personnel and employee benefits expenses are higher by $39k due to wage increases, wage savings due to some workers comp benefits being paid instead in FY19, and more hours worked in all departments.

Administrative expenses are $27k higher than last year due to no longer allocating out utility expenses to restaurateur in 2019 but offset by 2020 allocations ($9k), a large increase in insurance coverage premiums ($17k) and increased credit card fees ($2k), offset by lower interest exp ($2k).

Sales & Operations is $2k lower than prior year due to heavy repairs and maintenance on the Clubhouse / restaurant equipment after our initial move-in last year, offset by more janitorial / normal maintenance this year.

Park Maintenance is $7k higher driven by water ($8k) and equipment/building maint ($10k), offset by grass treatments ($6k), grounds/tree /irrigation maint ($2k) and heating fuel ($3k).

Cart expenses are lower by 4k due to two yrs of property taxes being charged in FY19 (for the previous year).

Operating Income is higher than the prior year by $58k due to favorable revenue of $124k and unfavorable expenses of $67k.

Budget Comparison YTD
The YTD Revenue is above budget by $9k due mainly to a very warm winter with record rounds being played. Note that the course remains closed through April so we will see no revenue next month.

Personnel and employee benefits expenses are $4k higher compared to budget due to the Operations dept. ($20k), offset by lower Maintenance dept. ($15k). It will be extremely important for the financial health of the Park for the Operations dept. to get back to operating within its budget.

Administrative expenses are $6k lower mainly due to utility allocations to restauranteur beginning in Jan which was not budgeted for.

Sales & Operations are under budget by $6k mainly due to lower janitorial expenses than expected.

Park Maintenance is under budget by $30k driven by timing of grass treatments orders ($13k), grounds/tree/irrigation maint ($9k), water ($4k), heating fuel ($3k) and equipment rental ($3k), offset by building/equip maint ($3k).

Cart Expenses are $2k over budget – timing of GPS software expense offset by less maintenance than expected.

Net Operating Income $44k higher than budget for the eight month period. Favorable revenue of $9k and favorable expenses of $35k.

OAK HILLS SALES ANALYSIS MARCH 2020 FISCAL

Description	Mar-20	Mar-19	Inc/(Dec)	YTD FY20	YTD FY19	Inc/(Dec)
Revenue Rounds	829	625	32.6%	20,387	19,541	4.3%
Barter Rounds	16	25	-36.0%	1,359	1,193	13.9%
Sub Total	845	650	30.0%	21,746	20,734	4.9%
Comp Rounds	1	8	-87.5%	508	536	-5.2%
Total All Rounds	846	658	28.6%	22,254	21,270	4.6%
Total Carts	72	122	-41.0%	12,840	11,428	12.4%
Total Boards	0	4	-100.0%	147	195	-24.6%
Total Golf ID Cards	153	250	-38.8%	727	728	-0.1%
Total Gift Cards	5	11	-54.5%	237	227	4.4%
Total GPS Ad Sales	4	0	0.0%	7	0	0.0%
Total $ Revenue Rounds	$27,170	$19,102	42.2%	$654,758	$589,290	11.1%
Total Carts $	$1,257	$2,086	-39.7%	$206,459	$188,071	9.8%
Total Board $	$0	$88	-100.0%	$3,080	$4,149	-25.8%
Total Golf ID Cards $	$15,820	$21,680	-27.0%	$68,480	$66,515	3.0%
Total Gift Cards $	$450	$883	-49.0%	$15,923	$16,504	-3.5%
Total GPS Advertising $	$825	$0	0.0%	$1,475	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$520	-$221	135.3%	-$14,886	-$13,941	6.8%
	$45,002	**$43,618**	**3.2%**	**$935,289**	**$850,587**	**10.0%**
$ Revenue/Revenue Round	**$32.77**	**$30.56**	7.2%	**$32.12**	**$30.16**	6.5%
Carts/Revenue Round	**8.7%**	**19.5%**	-55.5%	**63.0%**	**58.5%**	7.7%
Cart $/Revenue Round	**$1.52**	**$3.34**	-54.6%	**$10.13**	**$9.62**	5.2%
Cart $/Cart Round	**$17.46**	**$17.10**	2.1%	**$16.08**	**$16.46**	-2.3%
Board $/Board Round	**$0.00**	**$22.00**	-100.0%	**$20.95**	**$21.28**	-1.5%
ID Card $/Card	**$103.40**	**$86.72**	19.2%	**$94.20**	**$91.37**	3.1%
Resident Adult 18 Rounds	337	270	24.8%	5,987	5,686	5.3%
Resident Senior 18 Rounds	121	98	23.5%	3,867	4,184	-7.6%
Junior/Golf Team 18 Rounds	84	18	366.7%	562	438	28.3%
Golf League 18 Rounds	0	0	0.0%	114	165	-30.9%
Employee 18 Rounds	6	5	20.0%	337	309	9.1%
Non Resident 18 Rounds	256	216	18.5%	8,432	7,946	6.1%
Total 9 Hole Rounds	25	18	38.9%	1,088	813	33.8%
Total Revenue Rounds	***829***	***625***	***32.6%***	***20,387***	***19,541***	***4.3%***
Resident Adult 18 Rounds $	$10,450	$7,226	44.6%	$177,669	$155,411	14.3%
Resident Senior 18 Rounds $	$3,368	$2,482	35.7%	$99,257	$96,264	3.1%
Junior/Golf Team 18 Rounds $	$1,742	$305	471.1%	$10,923	$7,805	39.9%
Golf League 18 Rounds	$0	$0	0.0%	$2,615	$3,135	-16.6%
Employee 18 Rounds $	$42	$35	20.0%	$2,359	$2,163	9.1%
Non Resident 18 Rounds $	$11,098	$8,628	28.6%	$338,396	$306,543	10.4%
Total 9 Hole Rounds $	$470	$426	10.3%	$23,539	$17,970	31.0%
Total $ Revenue Rounds	***27,170***	***19,102***	***42.2%***	***654,758***	***589,290***	***11.1%***
Senior Non-Resident ID	11	11	0.0%	47	48	-2.1%
Adult Non-Resident ID	8	14	-42.9%	46	52	-11.5%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***19***	***25***	***-24.0%***	***93***	***100***	***-7.0%***
GolfNow/TeeOff Rounds	4	4	0.0%	521	607	-14.2%
GolfNow/TeeOff Dollars	$100	$137	-27.0%	$19,549	$21,528	-9.2%
Dollars/Round	$24.95	$34.20	-27.0%	$37.52	$35.47	5.8%

OAK HILLS SALES ANALYSIS MARCH 2020 CALENDAR

Description	Mar-20	Mar-19	Inc/(Dec)	YTD 2020	YTD 2019	Inc/(Dec)
Revenue Rounds	829	625	32.6%	1,730	978	76.9%
Barter Rounds	16	25	-36.0%	49	25	96.0%
Sub Total	845	650	30.0%	1,779	1,003	77.4%
Comp Rounds	1	8	-87.5%	1	9	-88.9%
Total All Rounds	846	658	28.6%	1,780	1,012	75.9%
Total Carts	72	122	-41.0%	79	122	-35.2%
Total Boards	0	4	-100.0%	0	4	-100.0%
Total Golf ID Cards	153	250	-38.8%	601	620	-3.1%
Total Gift Cards	5	11	-54.5%	21	24	-12.5%
Total GPS Ad Sales	4	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$27,170	$19,102	42.2%	$48,757	$24,914	95.7%
Total Carts $	$1,257	$2,086	-39.7%	$1,274	$2,086	-38.9%
Total Board $	$0	$88	-100.0%	$0	$88	-100.0%
Total Golf ID Cards $	$15,820	$21,680	-27.0%	$59,110	$57,140	3.4%
Total Gift Cards $	$450	$883	-49.0%	$2,113	$2,286	-7.6%
Total GPS Advertising $	$825	$0	0.0%	1,475	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$520	-$221	135.3%	-$859	-$905	-5.1%
	$45,002	**$43,618**	**3.2%**	**$111,870**	**$85,609**	**30.7%**
$ Revenue/Revenue Round	**$32.77**	**$30.56**	7.2%	**$28.18**	**$25.47**	10.6%
Carts/Revenue Round	**8.7%**	**19.5%**	-55.5%	**4.6%**	**12.5%**	-63.4%
Cart $/Revenue Round	**$1.52**	**$3.34**	-54.6%	**$0.74**	**$2.13**	-65.5%
Cart $/Cart Round	**$17.46**	**$17.10**	2.1%	**$16.13**	**$17.10**	-5.7%
Board $/Board Round	**$0.00**	**$22.00**	-100.0%	**$0.00**	**$22.00**	-100.0%
ID Card $/Card	**$103.40**	**$86.72**	19.2%	**$98.35**	**$92.16**	6.7%
Resident Adult 18 Rounds	337	270	24.8%	1,117	463	141.3%
Resident Senior 18 Rounds	121	98	23.5%	144	174	-17.2%
Junior/Golf Team 18 Rounds	84	18	366.7%	135	24	462.5%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Empl 18 Rounds	6	5	20.0%	11	5	120.0%
Non Resident 18 Rounds	256	216	18.5%	280	262	6.9%
Total 9 Hole Rounds	25	18	38.9%	43	50	-14.0%
Total Revenue Rounds	***829***	***625***	***32.6%***	***1,730***	***978***	***76.9%***
Resident Adult 18 Rounds $	$10,450	$7,226	44.6%	$30,011	$10,054	198.5%
Resident Senior 18 Rounds $	$3,368	$2,482	35.7%	$3,703	$3,409	8.6%
Junior/Golf Team 18 Rounds $	$1,742	$305	471.1%	$2,638	$417	532.6%
Golf League 18 Rounds	$0	$0	0.0%	$0	$0	0.0%
Empl 18 Rounds $	$42	$35	20.0%	$77	$35	120.0%
Non Resident 18 Rounds $	$11,098	$8,628	28.6%	$11,530	$9,869	16.8%
Total 9 Hole Rounds $	$470	$426	10.3%	$798	$1,130	-29.4%
Total $ Revenue Rounds	***27,170***	***19,102***	***42.2%***	***48,757***	***24,914***	***95.7%***
SR NONRES DISC	11	11	0.0%	45	44	2.3%
NONRES DISCOUNT	8	14	-42.9%	44	42	4.8%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***19***	***25***	***-24.0%***	***89***	***86***	***3.5%***
GolfNow Rounds	4	4	0.0%	4	4	0.0%
GolfNow Dollars	$100	$137	-27.0%	$100	$137	-27.0%
Dollars/Round	$24.95	$34.20	-27.0%	$24.95	$34.20	-27.0%

OAK HILLS PARK AUTHORITY
Balance Sheet FY20
As of March 31, 2020

	Total			
	As of Mar 31, 2020	As of Mar 31, 2019 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	17,073.57	37,568.27	-20,494.70	-54.55%
1022 NBT Payment Account	-2,063.71	-7,172.70	5,108.99	71.23%
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	**$ 17,760.86**	**$ 33,146.57**	**-$ 15,385.71**	**-46.42%**
Total Bank Accounts	**$ 17,760.86**	**$ 33,146.57**	**-$ 15,385.71**	**-46.42%**
Accounts Receivable				
1201 Accounts Receivable	0.00	12,926.05	-12,926.05	-100.00%
Total Accounts Receivable	**$ 0.00**	**$ 12,926.05**	**-$ 12,926.05**	**-100.00%**
Other Current Assets				
1100 Inventory	90,202.58	88,226.85	1,975.73	2.24%
1200 Receivables	13,767.02	0.00	13,767.02	100.00%
1300 Prepaid Expenses	28,001.67	38,730.07	-10,728.40	-27.70%
1400 Deposits	2,100.00	0.00	2,100.00	100.00%
Total Other Current Assets	**$ 134,071.27**	**$ 126,956.92**	**$ 7,114.35**	**5.60%**
Total Current Assets	**$ 151,832.13**	**$ 173,029.54**	**-$ 21,197.41**	**-12.25%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,032,548.99	1,015,495.99	17,053.00	1.68%
1510 Accumulated Depreciation/Amort.	-3,667,913.84	-3,408,624.85	-259,288.99	-7.61%
1520 Furniture & Fixtures	50,085.23	0.00	50,085.23	100.00%
1560 Leasehold Improvements	30,035.97	0.00	30,035.97	100.00%
1561 Park Improvements	1,773,864.03	1,747,046.15	26,817.88	1.54%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-10,308.33	-1,663.29	-8,645.04	-519.76%
1570 Capital Projects in Progress	29,200.00	7,853.00	21,347.00	271.83%
Total 1500 Fixed Assets	**$ 1,514,646.71**	**$ 1,637,241.66**	**-$122,594.95**	**-7.49%**
Total Fixed Assets	**$ 1,514,646.71**	**$ 1,637,241.66**	**-$122,594.95**	**-7.49%**
TOTAL ASSETS	**$ 1,666,478.84**	**$ 1,810,271.20**	**-$143,792.36**	**-7.94%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	113,329.21	132,584.87	-19,255.66	-14.52%
Total Accounts Payable	**$ 113,329.21**	**$ 132,584.87**	**-$ 19,255.66**	**-14.52%**

Other Current Liabilities				
2050 Accounts Payable-Tennis Revenue	110.00	280.00	-170.00	-60.71%
2051 Accounts Payable - OHMGA Revenue	4,419.00	4,319.00	100.00	2.32%
2052 Accounts Payable - F&B Revenue	0.00	3,485.00	-3,485.00	-100.00%
2100 Accrued Payroll	14,457.35	15,099.18	-641.83	-4.25%
2104 Accrued retirement contribution	1,134.96	248.98	885.98	355.84%
2105 Accrued Vacation Pay	30,988.83	29,548.01	1,440.82	4.88%
2200 Accrued Expenses	32,225.50	32,606.11	-380.61	-1.17%
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	190,000.00	200,000.00	-10,000.00	-5.00%
2250 Deferred Revenue	0.00	0.00	0.00	
2251 Tournament Deposits	6,300.00	1,000.00	5,300.00	530.00%
2253 Deferred Tennis Revenue	8,333.00	0.00	8,333.00	
2254 Other Deferred	63,244.50	58,255.50	4,989.00	8.56%
Total 2250 Deferred Revenue	**$ 77,877.50**	**$ 59,255.50**	**$ 18,622.00**	**31.43%**
2400 Cart Sales Tax Due	75.00	130.00	-55.00	-42.31%
2500 Interest due City of Norwalk				
2501 Bond Due to City of Norwalk	0.00	43,721.63	-43,721.63	-100.00%
2503 150k Capital Debt	0.00	1,243.31	-1,243.31	-100.00%
2504 150k Operating Debt	0.00	1,491.96	-1,491.96	-100.00%
Total 2500 Interest due City of Norwalk	**$ 0.00**	**$ 46,456.90**	**-$ 46,456.90**	**-100.00%**
Total Other Current Liabilities	**$ 352,638.14**	**$ 392,778.68**	**-$ 40,140.54**	**-10.22%**
Total Current Liabilities	**$ 465,967.35**	**$ 525,363.55**	**-$ 59,396.20**	**-11.31%**
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	0.00	6,201.58	-6,201.58	-100.00%
2765 Deere Credit Inc. Progator Sprayer	657.50	8,364.95	-7,707.45	-92.14%
2766 Wells Fargo Eq Bandit Chipper	2,191.54	6,280.67	-4,089.13	-65.11%
2767 Deere Credit, Inc. Sweeper Vac	5,264.19	10,308.64	-5,044.45	-48.93%
2768 Deere Credit Inc. Greens Roller	5,172.82	8,448.20	-3,275.38	-38.77%
2770 Deere Credit Inc. Hybrid Mower	3,139.06	9,261.35	-6,122.29	-66.11%
2771 Yard Card-Skid Mount	0.00	687.59	-687.59	-100.00%
2772 Wells Fargo 2017 Aera-Vator	2,115.18	3,169.98	-1,054.80	-33.27%
2773 DLL Finance Club Car CA550G Utility Cart	4,386.50	5,934.50	-1,548.00	-26.08%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	40,980.27	53,184.90	-12,204.63	-22.95%
2775 Deere Credit, Inc. Hybrid Mower	19,477.58	25,048.01	-5,570.43	-22.24%
2776 Wells Fargo MTE 2018 TurfCo Blower	6,020.61	7,591.23	-1,570.62	-20.69%
2777 DLL Finance Club Car CA502 Utility Cart	8,279.99	0.00	8,279.99	100.00%
2778 Wells Fargo Used Kubota Tractor Mini Ex	27,253.34	0.00	27,253.34	100.00%
Total Long-Term Liabilities	**$ 2,260,171.02**	**$ 2,335,727.80**	**-$ 75,556.78**	**-3.23%**
Total Liabilities	**$ 2,726,138.37**	**$ 2,861,091.35**	**-$134,952.98**	**-4.72%**
Equity				
3000 Fund Balance				

3010 Fund Balance - Beginning	-42,873.28	-42,873.28	0.00	0.00%
Total 3000 Fund Balance	**-$ 42,873.28**	**-$ 42,873.28**	**$ 0.00**	**0.00%**
3500 Reserves				
3550 Reserve for Contingencies	405,368.10	405,368.10	0.00	0.00%
Total 3500 Reserves	**$ 405,368.10**	**$ 405,368.10**	**$ 0.00**	**0.00%**
3900 Retained Earnings	-1,142,991.32	-1,068,821.25	-74,170.07	-6.94%
Net Income	-279,163.03	-344,493.72	65,330.69	18.96%
Total Equity	**-$1,059,659.53**	**-$1,050,820.15**	**-$ 8,839.38**	**-0.84%**
TOTAL LIABILITIES AND EQUITY	**$ 1,666,478.84**	**$ 1,810,271.20**	**-$143,792.36**	**-7.94%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
March 2020

	Total			
	Mar 2020	Mar 2019 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	27,449.80	19,260.00	8,189.80	42.52%
4020 I.D. Cards	15,820.00	21,760.00	-5,940.00	-27.30%
4030 Tournament Fees	0.00	-198.00	198.00	100.00%
4050 Cart Revenue	1,182.00	1,961.00	-779.00	-39.72%
4055 GolfBoard Revenue	0.00	83.00	-83.00	-100.00%
4060 Golf Revenue - Gift Certif.	450.00	583.00	-133.00	-22.81%
4070 Gift & Rain Checks Redeemed	-520.00	-223.00	-297.00	-133.18%
Total 4001 Golf Revenue	**$ 44,381.80**	**$ 43,226.00**	**$ 1,155.80**	**2.67%**
4200 Rental Income	1,375.00	1,375.00	0.00	0.00%
4300 Investment Income	1.96	0.63	1.33	211.11%
4400 Misc. Income	224.38	0.00	224.38	100.00%
4600 Restaurant Income	1,000.00	2,000.00	-1,000.00	-50.00%
4700 Advertising Revenue	825.00	0.00	825.00	100.00%
Total 4000 REVENUES	**$ 47,808.14**	**$ 46,601.63**	**$ 1,206.51**	**2.59%**
Total Income	**$ 47,808.14**	**$ 46,601.63**	**$ 1,206.51**	**2.59%**
Gross Profit	**$ 47,808.14**	**$ 46,601.63**	**$ 1,206.51**	**2.59%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,200.56	12,940.94	259.62	2.01%
5030 Operations	2,900.93	3,251.12	-350.19	-10.77%
5040 Operations O/T	23.85	72.26	-48.41	-66.99%
5050 Course Personnel	22,921.16	24,027.64	-1,106.48	-4.61%
5060 Course Personnel O/T	0.00	0.00	0.00	0.00%
5070 Seasonal Personnel	1,513.86	1,359.06	154.80	11.39%
5080 Seasonal Personnel O/T	0.00	0.00	0.00	0.00%
Total 5000 PERSONNEL EXPENSE	**$ 40,560.36**	**$ 41,651.02**	**-$1,090.66**	**-2.62%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	3,079.36	3,298.51	-219.15	-6.64%
5230 State Unemployment	992.97	990.79	2.18	0.22%
5250 Health Insurance	3,051.39	3,428.79	-377.40	-11.01%
5260 Workmans Compensation	992.92	990.49	2.43	0.25%
5270 Retirement Plans	528.86	671.05	-142.19	-21.19%
Total 5200 EMPLOYEE BENEFITS	**$ 8,645.50**	**$ 9,379.63**	**-$ 734.13**	**-7.83%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	757.72	942.48	-184.76	-19.60%
5430 Professional Fees	2,500.00	2,500.00	0.00	0.00%
5436 Advertising	747.16	991.84	-244.68	-24.67%

5440 Office Expense	534.83	896.47	-361.64	-40.34%
5441 Bank Charges	15.50	132.80	-117.30	-88.33%
5442 Credit Card Fees	834.49	211.03	623.46	295.44%
5461 Authority Secretarial Services	0.00	270.00	-270.00	-100.00%
5469 Other Outside Services	307.95	246.35	61.60	25.01%
5470 Other Administrative	655.08	982.71	-327.63	-33.34%
5480 Utilities	3,750.33	4,020.85	-270.52	-6.73%
5500 Liability Insurance	7,177.39	5,998.17	1,179.22	19.66%
5520 Interest Expense	1,167.67	1,409.84	-242.17	-17.18%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 18,448.12**	**$ 18,602.54**	**-$ 154.42**	**-0.83%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	877.14	600.00	277.14	46.19%
Total 5600 SALES AND OPERATIONS	**$ 877.14**	**$ 600.00**	**$ 277.14**	**46.19%**
5700 PARK MAINTENANCE				
5710 Water	1,215.10	763.39	451.71	59.17%
5720 Heating Fuel	888.61	1,878.46	-989.85	-52.69%
5730 Grounds Maintenance	538.98	0.00	538.98	100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	3,966.77	41,711.67	-37,744.90	-90.49%
5752 Agriculture/Chemicals Utilized	0.00	-34,825.33	34,825.33	100.00%
Total 5750 Agriculture and Chemicals	**$ 3,966.77**	**$ 6,886.34**	**-$2,919.57**	**-42.40%**
5760 Irrigation Maintenance	489.94	164.86	325.08	197.19%
5770 Consumable Tools	333.24	0.00	333.24	100.00%
5780 Tee and Green Supplies	1,933.14	1,313.85	619.29	47.14%
5800 Equipment Maintenance	2,016.77	1,831.25	185.52	10.13%
5820 Building Maintenance	202.86	719.47	-516.61	-71.80%
5860 Gasoline/Diesel Fuel	2,137.88	1,919.12	218.76	11.40%
5880 Employee work clothes	87.85	0.00	87.85	100.00%
Total 5700 PARK MAINTENANCE	**$ 13,811.14**	**$ 15,476.74**	**-$1,665.60**	**-10.76%**
6000 CART EXPENSE				
6010 Cart Lease Expense	0.00	3,116.15	-3,116.15	-100.00%
6020 Electricity	62.95	63.44	-0.49	-0.77%
6030 Maintenance	62.24	0.00	62.24	100.00%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 525.19**	**$ 3,579.59**	**-$3,054.40**	**-85.33%**
Total Expenses	**$ 82,867.45**	**$ 89,289.52**	**-$6,422.07**	**-7.19%**
Net Operating Income	**-$35,059.31**	**-$ 42,687.89**	**$ 7,628.58**	**17.87%**
Other Expenses				
8000 Depreciation/Amortization	19,973.46	19,973.46	0.00	0.00%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	1,169.02	-1,169.02	-100.00%
Total 8001 Capital projects	**$ 0.00**	**$ 1,169.02**	**-$1,169.02**	**-100.00%**
Total Other Expenses	**$ 19,973.46**	**$ 21,142.48**	**-$1,169.02**	**-5.53%**
Net Other Income	**-$19,973.46**	**-$ 21,142.48**	**$ 1,169.02**	**5.53%**
Net Income	**-$55,032.77**	**-$ 63,830.37**	**$ 8,797.60**	**13.78%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2019 - March 2020

	Total			
	Jul 2019 - Mar 2020	Jul 2018 - Mar 2019 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	625,058.48	552,584.50	72,473.98	13.12%
4020 I.D. Cards	68,060.00	66,335.00	1,725.00	2.60%
4030 Tournament Fees	62,875.00	59,207.10	3,667.90	6.20%
4050 Cart Revenue	195,564.00	176,790.00	18,774.00	10.62%
4055 GolfBoard Revenue	2,897.00	3,850.00	-953.00	-24.75%
4060 Golf Revenue - Gift Certif.	15,923.00	15,284.95	638.05	4.17%
4070 Gift & Rain Checks Redeemed	-14,886.10	-13,944.00	-942.10	-6.76%
Total 4001 Golf Revenue	**$ 955,491.38**	**$ 860,107.55**	**$ 95,383.83**	**11.09%**
4100 Tennis Revenue	15,052.80	15,000.00	52.80	0.35%
4200 Rental Income	12,375.00	12,175.00	200.00	1.64%
4300 Investment Income	35.47	34.68	0.79	2.28%
4400 Misc. Income	353.27	50.00	303.27	606.54%
4600 Restaurant Income	29,000.00	2,007.00	26,993.00	1344.94%
4700 Advertising Revenue	1,475.00	0.00	1,475.00	0.00%
Total 4000 REVENUES	**$ 1,013,782.92**	**$ 889,374.23**	**$124,408.69**	**13.99%**
Total Income	**$ 1,013,782.92**	**$ 889,374.23**	**$124,408.69**	**13.99%**
Gross Profit	**$ 1,013,782.92**	**$ 889,374.23**	**$124,408.69**	**13.99%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	118,924.03	113,232.17	5,691.86	5.03%
5030 Operations	120,760.11	106,448.26	14,311.85	13.44%
5040 Operations O/T	1,083.59	544.49	539.10	99.01%
5050 Course Personnel	220,652.05	217,381.89	3,270.16	1.50%
5060 Course Personnel O/T	767.52	455.65	311.87	68.45%
5070 Seasonal Personnel	94,386.66	78,331.53	16,055.13	20.50%
5080 Seasonal Personnel O/T	806.70	346.61	460.09	132.74%
Total 5000 PERSONNEL EXPENSE	**$ 557,380.66**	**$ 516,740.60**	**$ 40,640.06**	**7.86%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	42,278.48	39,353.72	2,924.76	7.43%
5230 State Unemployment	16,027.63	13,725.85	2,301.78	16.77%
5250 Health Insurance	23,264.29	31,593.61	-8,329.32	-26.36%
5260 Workmans Compensation	13,460.04	11,514.36	1,945.68	16.90%
5270 Retirement Plans	4,676.22	5,586.58	-910.36	-16.30%
Total 5200 EMPLOYEE BENEFITS	**$ 99,706.66**	**$ 101,774.12**	**-$ 2,067.46**	**-2.03%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	7,937.45	7,957.92	-20.47	-0.26%

5430 Professional Fees	22,515.14	22,622.16	-107.02	-0.47%
5436 Advertising	9,638.60	8,682.53	956.07	11.01%
5440 Office Expense	10,244.95	9,271.79	973.16	10.50%
5441 Bank Charges	214.05	401.95	-187.90	-46.75%
5442 Credit Card Fees	22,733.68	20,506.51	2,227.17	10.86%
5445 Postage	22.00	44.70	-22.70	-50.78%
5450 Training and Dues	1,375.00	1,720.00	-345.00	-20.06%
5461 Authority Secretarial Services	1,250.00	1,830.00	-580.00	-31.69%
5469 Other Outside Services	4,131.85	3,807.82	324.03	8.51%
5470 Other Administrative	6,187.88	5,864.04	323.84	5.52%
5480 Utilities	47,976.82	39,293.87	8,682.95	22.10%
5500 Liability Insurance	55,270.74	38,601.27	16,669.47	43.18%
5520 Interest Expense	6,801.66	8,731.16	-1,929.50	-22.10%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 196,299.82**	**$ 169,335.72**	**$ 26,964.10**	**15.92%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	5,685.59	6,743.57	-1,057.98	-15.69%
5640 Golf Pro Supplies	1,323.31	2,099.14	-775.83	-36.96%
Total 5600 SALES AND OPERATIONS	**$ 7,008.90**	**$ 8,842.71**	**-$ 1,833.81**	**-20.74%**
5700 PARK MAINTENANCE			0.00	
5710 Water	31,518.24	23,560.12	7,958.12	33.78%
5720 Heating Fuel	7,345.32	10,621.90	-3,276.58	-30.85%
5730 Grounds Maintenance	11,970.63	12,551.13	-580.50	-4.63%
5740 Tree Maintenance	200.00	1,060.00	-860.00	-81.13%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	23,462.23	72,666.88	-49,204.65	-67.71%
5752 Agriculture/Chemicals Utilized	27,552.58	-15,628.39	43,180.97	276.30%
Total 5750 Agriculture and Chemicals	**$ 51,014.81**	**$ 57,038.49**	**-$ 6,023.68**	**-10.56%**
5760 Irrigation Maintenance	7,575.42	8,511.54	-936.12	-11.00%
5770 Consumable Tools	2,413.68	1,985.58	428.10	21.56%
5780 Tee and Green Supplies	2,378.66	1,459.66	919.00	62.96%
5795 Janitorial Supplies	0.00	29.01	-29.01	-100.00%
5800 Equipment Maintenance	26,299.44	18,167.70	8,131.74	44.76%
5810 Equipment Rental	98.64	0.00	98.64	100.00%
5820 Building Maintenance	11,889.74	10,141.15	1,748.59	17.24%
5840 Small Equipment	516.19	920.00	-403.81	-43.89%
5860 Gasoline/Diesel Fuel	10,172.95	10,101.54	71.41	0.71%
5880 Employee work clothes	151.59	0.00	151.59	100.00%
Total 5700 PARK MAINTENANCE	**$ 163,545.31**	**$ 156,147.82**	**$ 7,397.49**	**4.74%**
6000 CART EXPENSE				
6010 Cart Lease Expense	56,985.74	58,898.43	-1,912.69	-3.25%
6015 Board Lease Expense	4,178.01	4,716.09	-538.08	-11.41%
6020 Electricity	10,548.71	9,149.53	1,399.18	15.29%
6030 Maintenance	1,266.66	2,605.51	-1,338.85	-51.39%
6050 Cart Insurance	3,600.00	3,600.00	0.00	0.00%
6060 Misc. Cart Expense	0.00	2,000.00	-2,000.00	-100.00%
Total 6000 CART EXPENSE	**$ 76,579.12**	**$ 80,969.56**	**-$ 4,390.44**	**-5.42%**
Total Expenses	**$ 1,100,520.47**	**$ 1,033,810.53**	**$ 66,709.94**	**6.45%**

Net Operating Income	**-$ 86,737.55**	**-$ 144,436.30**	**$ 57,698.75**	**39.95%**
Other Expenses				
8000 Depreciation/Amortization	179,761.14	179,203.32	557.82	0.31%
8001 Capital projects				
8100 Capital Projects - Cash	12,664.34	20,854.10	-8,189.76	-39.27%
Total 8001 Capital projects	**$ 12,664.34**	**$ 20,854.10**	**-$ 8,189.76**	**-39.27%**
Total Other Expenses	**$ 192,425.48**	**$ 200,057.42**	**-$ 7,631.94**	**-3.81%**
Net Other Income	**-$ 192,425.48**	**-$ 200,057.42**	**$ 7,631.94**	**3.81%**
Net Income	**-$ 279,163.03**	**-$ 344,493.72**	**$ 65,330.69**	**18.96%**

ITEM #8

Oak Hills Park Authority
FY19 Actual vs. Budget

	March Act	March Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$27,450	$17,459	$9,991	57.2%	$625,058	$608,851	$16,208	2.7%
4020 · I.D. Cards	$15,820	$20,508	-$4,688	-22.9%	$68,060	$74,252	-$6,192	-8.3%
4030 · Tournament Fees	$0	$0	$0	-100.0%	$62,875	$58,571	$4,304	7.3%
4050 · Cart Revenue	$1,182	$1,822	-$640	-35.1%	$195,564	$193,254	$2,310	1.2%
4055 · GolfBoard Revenue	$0	$79	-$79	-100.0%	$2,897	$4,187	-$1,290	-30.8%
4060 · Golf Revenue - Gift Certif.	$450	$698	-$248	-35.5%	$15,923	$16,377	-$454	-2.8%
4070 · Gift & Rain Checks Redeemed	-$520	-$306	-$214	69.8%	-$14,886	-$14,508	-$378	2.6%
Total 4001 · Golf Revenue	**$44,382**	**$40,260**	**$4,121**	**10.2%**	**$955,491**	**$940,983**	**$14,508**	**1.5%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$15,053	$15,038	$15	0.1%
4200 · Rental Income	$1,375	$1,375	$0	0.0%	$12,375	$12,375	$0	0.0%
4300 · Investment Income	$2	$3	-$1	-25.4%	$35	$115	-$80	-69.3%
4400 · Misc. Income	$224	$0	$224	0.0%	$353	$59	$294	500.0%
4600 · Restaurant Income	$1,000	$4,000	-$3,000	-75.0%	$29,000	$36,000	-$7,000	-19.4%
4700 · Advertising Revenue	$825	$250	$575	230.0%	$1,475	$250	$1,225	490.0%
Total Other Revenue	**$3,426**	**$5,628**	**-$2,201**	**-39.1%**	**$58,292**	**$63,837**	**-$5,546**	**-8.7%**
TOTAL REVENUE	**$47,808**	**$45,888**	**$1,920**	**4.2%**	**$1,013,783**	**$1,004,820**	**$8,963**	**0.9%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$13,201	$13,574	$374	2.8%	$118,924	$119,307	$383	0.3%
5030 · Operations	$2,901	$1,879	-$1,022	-54.4%	$120,760	$101,625	-$19,135	-18.8%
5040 · Operations O/T	$24	$0	-$24	0.0%	$1,084	$0	-$1,084	0.0%
5050 · Course Personnel	$22,921	$26,046	$3,125	12.0%	$220,652	$233,223	$12,571	5.4%
5060 · Course Personnel O/T	$0	$0	$0	0.0%	$768	$130	-$638	-491.3%
5070 · Seasonal Personnel	$1,514	$2,081	$568	27.3%	$94,387	$98,016	$3,629	3.7%
5080 · Seasonal Personnel O/T	$0	$0	$0	0.0%	$807	$0	-$807	0.0%
Total 5000 · PERSONNEL EXPENSE	**$40,560**	**$43,580**	**$3,020**	6.9%	**$557,381**	**$552,301**	**-$5,080**	-0.9%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$3,079	$3,461	$382	11.0%	$42,278	$42,819	$540	1.3%
5230 · State Unemployment	$993	$1,067	$74	7.0%	$16,028	$14,897	-$1,131	-7.6%
5250 · Health Insurance	$3,051	$2,871	-$180	-6.3%	$23,264	$24,997	$1,733	6.9%
5260 · Workmans Compensation	$993	$800	-$193	-24.1%	$13,460	$13,000	-$460	-3.5%
5270 · Retirement Plans	$529	$623	$94	15.1%	$4,676	$5,344	$668	12.5%
Total 5200 · EMPLOYEE BENEFITS	**$8,646**	**$8,823**	**$178**	2.0%	**$99,707**	**$101,057**	**$1,350**	1.3%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$758	$1,006	$248	24.7%	$7,937	$8,976	$1,038	11.6%
5430 · Professional Fees	$2,500	$2,700	$200	7.4%	$22,515	$23,900	$1,385	5.8%
5436 · Advertising	$747	$1,029	$282	27.4%	$9,639	$10,623	$985	9.3%
5440 · Office Expense	$535	$733	$198	27.0%	$10,245	$9,733	-$512	-5.3%
5441 · Bank Charges	$16	$94	$78	83.4%	$214	$385	$170	44.3%
5442 · Credit Card Fees	$834	$210	-$624	-296.7%	$22,734	$22,002	-$732	-3.3%
5445 · Postage	$0	$0	$0	0.0%	$22	$29	$7	24.9%
5450 · Training and Dues	$0	$96	$96	100.0%	$1,375	$2,111	$736	34.9%
5461 · Authority Secretarial Services	$0	$123	$123	100.0%	$1,250	$1,131	-$119	-10.5%
5469 · Other Outside Services	$308	$233	-$75	-32.4%	$4,132	$3,683	-$449	-12.2%
5470 · Other Admin	$655	$675	$19	2.9%	$6,188	$5,987	-$201	-3.4%
5480 · Utilities	$3,750	$5,122	$1,372	26.8%	$47,977	$52,016	$4,039	7.8%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$10,103**	**$12,020**	**$1,917**	16.0%	**$134,227**	**$140,575**	**$6,347**	4.5%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$7,177	$6,585	-$592	-9.0%	$55,271	$53,709	-$1,562	-2.9%
5520 · Interest	$1,168	$1,556	$388	24.9%	$6,802	$7,967	$1,166	14.6%

ITEM #8

Oak Hills Park Authority

FY19 Actual vs. Budget

	March Act	March Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
Total 5500 · DEBT SERVICE AND INSURANCE	**$8,345**	**$8,141**	**-$204**	-2.5%	**$62,072**	**$61,676**	**-$396**	-0.6%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$877	$1,268	$391	30.8%	$5,686	$10,195	$4,510	44.2%
5640 · Golf Pro Supplies	$0	$319	$319	100.0%	$1,323	$2,544	$1,221	48.0%
5680 · Golf Pro Work Clothes	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5600 SALES AND OPERATIONS	**$877**	**$1,587**	**$710**	44.7%	**$7,009**	**$12,740**	**$5,731**	45.0%
5700 · PARK MAINTENANCE								
5710 · Water	$1,215	$897	-$318	-35.5%	$31,518	$35,105	$3,587	10.2%
5720 · Heating Fuel	$889	$1,583	$695	43.9%	$7,345	$10,584	$3,238	30.6%
5730 · Grounds Maintenance	$539	$106	-$433	-407.8%	$11,971	$14,944	$2,973	19.9%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$200	$5,000	$4,800	96.0%
5751 · Agriculture&Chemicals-Purch	$3,967		-$3,967	0.0%	$23,462	$0	-$23,462	0.0%
5752 · Agriculture/Chemicals Utilized		$8,210	$8,210	100.0%	$27,553	$63,717	$36,165	56.8%
5760 · Irrigation Maintenance	$490	$891	$401	45.0%	$7,575	$8,727	$1,151	13.2%
5770 · Consumable Tools	$333	$286	-$47	-16.3%	$2,414	$2,469	$55	2.2%
5780 · Tee and Green Supplies	$1,933	$2,125	$191	9.0%	$2,379	$2,476	$97	3.9%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$0	$305	$305	100.0%
Total 5700 · PARK MAINTENANCE	**$9,366**	**$14,098**	**$4,732**	33.6%	**$114,417**	**$143,325**	**$28,909**	20.2%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$2,017	$3,106	$1,089	35.1%	$26,299	$23,522	-$2,778	-11.8%
5810 · Equipment Rental	$0		$0	0.0%	$99	$3,000	$2,901	96.7%
5820 · Building Maintenance	$203	$1,113	$910	81.8%	$11,890	$11,410	-$480	-4.2%
5840 · Small Equipment	$0	$0	$0	0.0%	$516	$2,000	$1,484	74.2%
5860 · Gasoline/Diesel Fuel	$2,138	$1,005	-$1,133	-112.7%	$10,173	$9,925	-$248	-2.5%
5880 · Employee work clothes	$88	$0	-$88	0.0%	$152	$64	-$88	-137.8%
Total 5800 · PARK EQUIPMENT	**$4,445**	**$5,225**	**$779**	14.9%	**$49,129**	**$49,920**	**$792**	1.6%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$0	$0	0.0%	$56,986	$53,266	-$3,719	-7.0%
6015 · Board Lease Expense	$0	$0	$0	0.0%	$4,178	$4,332	$154	3.6%
6020 · Electricity	$63	$205	$142	69.2%	$10,549	$9,719	-$830	-8.5%
6030 · Maintenance	$62	$809	$747	92.3%	$1,267	$2,591	$1,324	51.1%
6050 · Cart Insurance	$400	$400	$0	0.0%	$3,600	$3,600	$0	0.0%
6060 · Misc. Cart Expense	$0	$100	$100	100.0%	$0	$700	$700	100.0%
Total 6000 · CART EXPENSE	**$525**	**$1,513**	**$988**	65.3%	**$76,579**	**$74,208**	**-$2,371**	-3.2%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$82,867**	**$94,987**	**$12,120**	12.8%	**$1,100,520**	**$1,135,802**	**$35,282**	3.1%
TOTAL OPERATIONAL NET INCOME	**-$35,059**	**-$49,099**	**$14,040**	-28.6%	**-$86,738**	**-$130,982**	**$44,244**	-33.8%
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	**-$35,059**	**-$49,099**	**$14,040**	-28.6%	**-$86,738**	**-$130,982**	**$44,244**	-33.8%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects								
8100 - Capital Proj Cash	$0	$2,119	$2,119	100.0%	$12,664	$21,524	$8,859	41.2%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Contingency								
Total 8000 · OTHER EXPENSE	$0	$2,119	$2,119	100.0%	$12,664	$21,524	$8,859	41.2%
NET INCOME	-$35,059	-$51,219	$16,159	-31.5%	-$99,402	-$152,505	$53,103	-34.8%

OAK HILLS SALES ANALYSIS APRIL 2020 FISCAL

Description	Apr-20	Apr-19	Inc/(Dec)	YTD FY20	YTD FY19	Inc/(Dec)
Revenue Rounds	0	2,859	-100.0%	20,387	22,400	-9.0%
Barter Rounds	0	151	-100.0%	1,359	1,344	1.1%
Sub Total	0	3,010	-100.0%	21,746	23,744	-8.4%
Comp Rounds	0	10	-100.0%	508	546	-7.0%
Total All Rounds	0	3,020	-100.0%	22,254	24,290	-8.4%
Total Carts	0	1,473	-100.0%	12,840	12,901	-0.5%
Total Boards	0	12	-100.0%	147	207	-29.0%
Total Golf ID Cards	0	372	-100.0%	727	1,100	-33.9%
Total Gift Cards	0	14	-100.0%	237	241	-1.7%
Total GPS Ad Sales	0	0	0.0%	7	0	0.0%
Total $ Revenue Rounds	$0	$90,002	-100.0%	$654,758	$679,292	-3.6%
Total Carts $	$0	$24,928	-100.0%	$206,459	$212,999	-3.1%
Total Board $	$0	$264	-100.0%	$3,080	$4,413	-30.2%
Total Golf ID Cards $	$0	$33,140	-100.0%	$68,480	$99,655	-31.3%
Total Gift Cards $	$0	$1,565	-100.0%	$15,923	$18,069	-11.9%
Total GPS Advertising $	$0	$0	0.0%	$1,475	$0	0.0%
Rain Chks/Gift Cards Redeemed	$0	-$3,347	-100.0%	-$14,886	-$17,288	-13.9%
	$0	**$146,552**	**-100.0%**	**$935,289**	**$997,139**	**-6.2%**
$ Revenue/Revenue Round	**$0.00**	**$31.48**	-100.0%	**$32.12**	**$30.33**	5.9%
Carts/Revenue Round	**$0.00**	**51.5%**	-100.0%	**63.0%**	**57.6%**	9.4%
Cart $/Revenue Round	**$0.00**	**$8.72**	-100.0%	**$10.13**	**$9.51**	6.5%
Cart $/Cart Round	**$0.00**	**$16.92**	-100.0%	**$16.08**	**$16.51**	-2.6%
Board $/Board Round	**$0.00**	**$22.00**	-100.0%	**$20.95**	**$21.32**	-1.7%
ID Card $/Card	**$0.00**	**$89.09**	-100.0%	**$94.20**	**$90.60**	4.0%
Resident Adult 18 Rounds	0	961	-100.0%	5,987	6,647	-9.9%
Resident Senior 18 Rounds	0	527	-100.0%	3,867	4,711	-17.9%
Junior/Golf Team 18 Rounds	0	182	-100.0%	562	620	-9.4%
Golf League 18 Rounds	0	0	0.0%	114	165	-30.9%
Employee 18 Rounds	0	53	-100.0%	337	362	-6.9%
Non Resident 18 Rounds	0	1,026	-100.0%	8,432	8,972	-6.0%
Total 9 Hole Rounds	0	110	-100.0%	1,088	923	17.9%
Total Revenue Rounds	***0***	***2,859***	***-100.0%***	***20,387***	***22,400***	***-9.0%***
Resident Adult 18 Rounds $	$0	$28,754	-100.0%	$177,669	$184,165	-3.5%
Resident Senior 18 Rounds $	$0	$13,153	-100.0%	$99,257	$109,417	-9.3%
Junior/Golf Team 18 Rounds $	$0	$1,285	-100.0%	$10,923	$9,090	20.2%
Golf League 18 Rounds	$0	$0	0.0%	$2,615	$3,135	-16.6%
Employee 18 Rounds $	$0	$371	-100.0%	$2,359	$2,534	-6.9%
Non Resident 18 Rounds $	$0	$44,168	-100.0%	$338,396	$350,711	-3.5%
Total 9 Hole Rounds $	$0	$2,271	-100.0%	$23,539	$20,241	16.3%
Total $ Revenue Rounds	***0***	***90,002***	***-100.0%***	***654,758***	***679,292***	***-3.6%***
Senior Non-Resident ID	0	15	-100.0%	47	63	-25.4%
Adult Non-Resident ID	0	27	-100.0%	46	79	-41.8%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***42***	***-100.0%***	***93***	***142***	***-34.5%***
GolfNow/TeeOff Rounds	0	38	-100.0%	521	645	-19.2%
GolfNow/TeeOff Dollars	$0	$1,195	-100.0%	$19,549	$22,723	-14.0%
Dollars/Round	$0.00	$31.45	-100.0%	$37.52	$35.23	6.5%

OAK HILLS SALES ANALYSIS APRIL 2020 CALENDAR

Description	Apr-20	Apr-19	Inc/(Dec)	YTD 2020	YTD 2019	Inc/(Dec)
Revenue Rounds	0	2,859	-100.0%	1,730	3,837	-54.9%
Barter Rounds	0	151	-100.0%	49	176	-72.2%
Sub Total	0	3,010	-100.0%	1,779	4,013	-55.7%
Comp Rounds	0	10	-100.0%	1	19	-94.7%
Total All Rounds	0	3,020	-100.0%	1,780	4,032	-55.9%
Total Carts	0	1,473	-100.0%	79	1,595	-95.0%
Total Boards	0	12	-100.0%	0	16	-100.0%
Total Golf ID Cards	0	372	-100.0%	601	992	-39.4%
Total Gift Cards	0	14	-100.0%	21	38	-44.7%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$0	$90,002	-100.0%	$48,757	$114,916	-57.6%
Total Carts $	$0	$24,928	-100.0%	$1,274	$27,014	-95.3%
Total Board $	$0	$264	-100.0%	$0	$352	-100.0%
Total Golf ID Cards $	$0	$33,140	-100.0%	$59,110	$90,280	-34.5%
Total Gift Cards $	$0	$1,565	-100.0%	$2,113	$3,851	-45.1%
Total GPS Advertising $	$0	$0	0.0%	1,475	$0	0.0%
Rain Chks/Gift Cards Redeemed	$0	-$3,347	-100.0%	-$859	-$4,252	-79.8%
	$0	**$146,552**	**-100.0%**	**$111,870**	**$232,161**	**-51.8%**
$ Revenue/Revenue Round	**$0.00**	**$31.48**	-100.0%	**$28.18**	**$29.95**	-5.9%
Carts/Revenue Round	**$0.00**	**51.5%**	-100.0%	**4.6%**	**41.6%**	-89.0%
Cart $/Revenue Round	**$0.00**	**$8.72**	-100.0%	**$0.74**	**$7.04**	-89.5%
Cart $/Cart Round	**$0.00**	**$16.92**	-100.0%	**$16.13**	**$16.94**	-4.8%
Board $/Board Round	**$0.00**	**$22.00**	-100.0%	**$0.00**	**$22.00**	-100.0%
ID Card $/Card	**$0.00**	**$89.09**	-100.0%	**$98.35**	**$91.01**	8.1%
Resident Adult 18 Rounds	0	961	-100.0%	1,117	1,424	-21.6%
Resident Senior 18 Rounds	0	527	-100.0%	144	701	-79.5%
Junior/Golf Team 18 Rounds	0	182	-100.0%	135	206	-34.5%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Empl 18 Rounds	0	53	-100.0%	11	58	-81.0%
Non Resident 18 Rounds	0	1,026	-100.0%	280	1,288	-78.3%
Total 9 Hole Rounds	0	110	-100.0%	43	160	-73.1%
Total Revenue Rounds	***0***	***2,859***	***-100.0%***	***1,730***	***3,837***	***-54.9%***
Resident Adult 18 Rounds $	$0	$28,754	-100.0%	$30,011	$38,808	-22.7%
Resident Senior 18 Rounds $	$0	$13,153	-100.0%	$3,703	$16,562	-77.6%
Junior/Golf Team 18 Rounds $	$0	$1,285	-100.0%	$2,638	$1,702	55.0%
Golf League 18 Rounds	$0	$0	0.0%	$0	$0	0.0%
Empl 18 Rounds $	$0	$371	-100.0%	$77	$406	-81.0%
Non Resident 18 Rounds $	$0	$44,168	-100.0%	$11,530	$54,037	-78.7%
Total 9 Hole Rounds $	$0	$2,271	-100.0%	$798	$3,401	-76.5%
Total $ Revenue Rounds	***0***	***90,002***	***-100.0%***	***48,757***	***114,916***	***-57.6%***
SR NONRES DISC	0	15	-100.0%	45	59	-23.7%
NONRES DISCOUNT	0	27	-100.0%	44	69	-36.2%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***42***	***-100.0%***	***89***	***128***	***-30.5%***
GolfNow Rounds	0	38	-100.0%	4	42	-90.5%
GolfNow Dollars	$0	$1,195	-100.0%	$100	$1,332	-92.5%
Dollars/Round	$0.00	$31.45	-100.0%	$24.95	$31.71	-21.3%

OAK HILLS PARK AUTHORITY
Balance Sheet FY20
As of April 30, 2020

	Total			
	As of Apr 30, 2020	As of Apr 30, 2019 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	2,867.79	61,014.98	-58,147.19	-95.30%
1022 NBT Payment Account	-701.88	-22,748.69	22,046.81	96.91%
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	**$ 4,916.91**	**$ 41,017.29**	**-$ 36,100.38**	**-88.01%**
Total Bank Accounts	**$ 4,916.91**	**$ 41,017.29**	**-$ 36,100.38**	**-88.01%**
Accounts Receivable				
1201 Accounts Receivable	0.00	7,954.05	-7,954.05	-100.00%
Total Accounts Receivable	**$ 0.00**	**$ 7,954.05**	**-$ 7,954.05**	**-100.00%**
Other Current Assets				
1100 Inventory	90,202.58	104,981.91	-14,779.33	-14.08%
1200 Receivables	13,767.02	0.00	13,767.02	100.00%
1300 Prepaid Expenses	29,033.67	33,402.57	-4,368.90	-13.08%
1400 Deposits	2,100.00	0.00	2,100.00	100.00%
Total Other Current Assets	**$ 135,103.27**	**$ 138,384.48**	**-$ 3,281.21**	**-2.37%**
Total Current Assets	**$ 140,020.18**	**$ 187,355.82**	**-$ 47,335.64**	**-25.27%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,032,548.99	1,015,495.99	17,053.00	1.68%
1510 Accumulated Depreciation/Amort.	-3,687,799.76	-3,428,510.77	-259,288.99	-7.56%
1520 Furniture & Fixtures	50,085.23	0.00	50,085.23	100.00%
1560 Leasehold Improvements	30,035.97	0.00	30,035.97	100.00%
1561 Park Improvements	1,773,864.03	1,747,046.15	26,817.88	1.54%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-10,395.87	-1,750.83	-8,645.04	-493.77%
1570 Capital Projects in Progress	29,200.00	7,853.00	21,347.00	271.83%
Total 1500 Fixed Assets	**$ 1,494,673.25**	**$ 1,617,268.20**	**-$122,594.95**	**-7.58%**
Total Fixed Assets	**$ 1,494,673.25**	**$ 1,617,268.20**	**-$122,594.95**	**-7.58%**
TOTAL ASSETS	**$ 1,634,693.43**	**$ 1,804,624.02**	**-$169,930.59**	**-9.42%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	160,656.05	117,840.82	42,815.23	36.33%
Total Accounts Payable	**$ 160,656.05**	**$ 117,840.82**	**$ 42,815.23**	**36.33%**

Other Current Liabilities				
2050 Accounts Payable-Tennis Revenue	110.00	2,775.00	-2,665.00	-96.04%
2051 Accounts Payable - OHMGA Revenue	4,419.00	8,484.00	-4,065.00	-47.91%
2052 Accounts Payable - F&B Revenue	0.00	3,485.00	-3,485.00	-100.00%
2100 Accrued Payroll	29,792.00	27,660.49	2,131.51	7.71%
2104 Accrued retirement contribution	388.00	180.91	207.09	114.47%
2105 Accrued Vacation Pay	30,988.83	30,495.39	493.44	1.62%
2200 Accrued Expenses	34,545.50	34,958.11	-412.61	-1.18%
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	200,000.00	200,000.00	0.00	0.00%
2250 Deferred Revenue				
2251 Tournament Deposits	6,300.00	1,000.00	5,300.00	530.00%
2253 Deferred Tennis Revenue	8,333.00	8,362.66	-29.66	-0.35%
2254 Other Deferred	63,244.50	59,630.50	3,614.00	6.06%
Total 2250 Deferred Revenue	**$ 77,877.50**	**$ 68,993.16**	**$ 8,884.34**	**12.88%**
2400 Cart Sales Tax Due	75.00	1,634.00	-1,559.00	-95.41%
2500 Interest due City of Norwalk				
2501 Bond Due to City of Norwalk	0.00	43,721.63	-43,721.63	-100.00%
2503 150k Capital Debt	0.00	1,243.31	-1,243.31	-100.00%
2504 150k Operating Debt	0.00	1,491.96	-1,491.96	-100.00%
Total 2500 Interest due City of Norwalk	**$ 0.00**	**$ 46,456.90**	**-$ 46,456.90**	**-100.00%**
Total Other Current Liabilities	**$ 379,545.83**	**$ 426,472.96**	**-$ 46,927.13**	**-11.00%**
Total Current Liabilities	**$ 540,201.88**	**$ 544,313.78**	**-$ 4,111.90**	**-0.76%**
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	0.00	5,691.05	-5,691.05	-100.00%
2765 Deere Credit Inc. Progator Sprayer	1.21	7,734.35	-7,733.14	-99.98%
2766 Wells Fargo Eq Bandit Chipper	1,833.32	5,954.23	-4,120.91	-69.21%
2767 Deere Credit, Inc. Sweeper Vac	4,394.74	9,457.06	-5,062.32	-53.53%
2768 Deere Credit Inc. Greens Roller	4,602.20	7,889.18	-3,286.98	-41.66%
2770 Deere Credit Inc. Hybrid Mower	2,096.48	8,239.18	-6,142.70	-74.55%
2771 Yard Card-Skid Mount	0.00	573.01	-573.01	-100.00%
2772 Wells Fargo 2017 Aera-Vator	2,027.28	3,082.08	-1,054.80	-34.22%
2773 DLL Finance Club Car CA550G Utility Cart	4,128.50	5,676.50	-1,548.00	-27.27%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	40,980.27	53,395.42	-12,415.15	-23.25%
2775 Deere Credit, Inc. Hybrid Mower	18,460.98	24,053.46	-5,592.48	-23.25%
2776 Wells Fargo MTE 2018 TurfCo Blower	6,020.61	7,591.23	-1,570.62	-20.69%
2777 DLL Finance Club Car CA502 Utility Cart	7,973.32	0.00	7,973.32	100.00%
2778 Wells Fargo Used Kubota Tractor Mini Ex	27,253.34	0.00	27,253.34	100.00%
Total Long-Term Liabilities	**$ 2,255,004.69**	**$ 2,330,582.95**	**-$ 75,578.26**	**-3.24%**
Total Liabilities	**$ 2,795,206.57**	**$ 2,874,896.73**	**-$ 79,690.16**	**-2.77%**
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			0.00	
3550 Reserve for Contingencies	405,368.10	405,368.10	0.00	0.00%
Total 3500 Reserves	**$ 405,368.10**	**$ 405,368.10**	**$ 0.00**	**0.00%**
3900 Retained Earnings	-1,142,991.32	-1,068,821.25	-74,170.07	-6.94%
Net Income	-380,016.64	-363,946.28	-16,070.36	-4.42%
Total Equity	**-$ 1,160,513.14**	**-$ 1,070,272.71**	**-$ 90,240.43**	**-8.43%**
TOTAL LIABILITIES AND EQUITY	**$ 1,634,693.43**	**$ 1,804,624.02**	**-$169,930.59**	**-9.42%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
April 2020

	Total			
	Apr 2020	Apr 2019 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	230.00	91,534.14	-91,304.14	-99.75%
4020 I.D. Cards	0.00	33,140.00	-33,140.00	-100.00%
4030 Tournament Fees	0.00	0.00	0.00	0.00%
4050 Cart Revenue	0.00	23,440.00	-23,440.00	-100.00%
4055 GolfBoard Revenue	0.00	248.00	-248.00	-100.00%
4060 Golf Revenue - Gift Certif.	0.00	1,565.00	-1,565.00	-100.00%
4070 Gift & Rain Checks Redeemed	0.00	-3,347.00	3,347.00	100.00%
Total 4001 Golf Revenue	$ 230.00	$ 146,580.14	-$146,350.14	-99.84%
4200 Rental Income	1,375.00	1,375.00	0.00	0.00%
4300 Investment Income	0.72	6.88	-6.16	-89.53%
4600 Restaurant Income	0.00	2,000.00	-2,000.00	-100.00%
4700 Advertising Revenue	0.00	0.00	0.00	0.00%
Total 4000 REVENUES	$ 1,605.72	$ 149,962.02	-$148,356.30	-98.93%
Total Income	$ 1,605.72	$ 149,962.02	-$148,356.30	-98.93%
Gross Profit	$ 1,605.72	$ 149,962.02	-$148,356.30	-98.93%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	10,316.47	12,534.35	-2,217.88	-17.69%
5030 Operations	0.00	17,651.30	-17,651.30	-100.00%
5040 Operations O/T	0.00	40.15	-40.15	-100.00%
5050 Course Personnel	19,867.33	23,158.56	-3,291.23	-14.21%
5060 Course Personnel O/T	0.00	0.00	0.00	0.00%
5070 Seasonal Personnel	54.18	15,144.14	-15,089.96	-99.64%
5080 Seasonal Personnel O/T	0.00	56.63	-56.63	-100.00%
Total 5000 PERSONNEL EXPENSE	$ 30,237.98	$ 68,585.13	-$ 38,347.15	-55.91%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	2,311.48	5,038.35	-2,726.87	-54.12%
5230 State Unemployment	1,110.94	1,940.52	-829.58	-42.75%
5250 Health Insurance	3,186.76	1,667.06	1,519.70	91.16%
5260 Workmans Compensation	1,204.79	1,418.27	-213.48	-15.05%
5270 Retirement Plans	439.18	411.16	28.02	6.81%
Total 5200 EMPLOYEE BENEFITS	$ 8,253.15	$ 10,475.36	-$ 2,222.21	-21.21%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	757.04	701.19	55.85	7.97%
5430 Professional Fees	2,500.00	2,500.00	0.00	0.00%
5436 Advertising	987.49	1,006.07	-18.58	-1.85%
5440 Office Expense	532.61	1,458.53	-925.92	-63.48%

5441 Bank Charges	8.75	21.95	-13.20	-60.14%
5442 Credit Card Fees	1,046.77	561.15	485.62	86.54%
5450 Training and Dues	0.00	380.00	-380.00	-100.00%
5461 Authority Secretarial Services	0.00	280.00	-280.00	-100.00%
5469 Other Outside Services	153.08	360.15	-207.07	-57.50%
5470 Other Administrative	519.66	493.33	26.33	5.34%
5480 Utilities	3,543.70	4,668.79	-1,125.09	-24.10%
5500 Liability Insurance	7,177.39	5,998.17	1,179.22	19.66%
5520 Interest Expense	1,055.03	1,326.50	-271.47	-20.47%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 18,281.52**	**$ 19,755.83**	**-$ 1,474.31**	**-7.46%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	175.00	7,870.10	-7,695.10	-97.78%
5640 Golf Pro Supplies	0.00	113.52	-113.52	-100.00%
Total 5600 SALES AND OPERATIONS	**$ 175.00**	**$ 7,983.62**	**-$ 7,808.62**	**-97.81%**
5700 PARK MAINTENANCE				
5710 Water	1,283.86	1,113.08	170.78	15.34%
5720 Heating Fuel	895.59	1,050.85	-155.26	-14.77%
5730 Grounds Maintenance	0.00	7,099.08	-7,099.08	-100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	8,596.39	24,341.72	-15,745.33	-64.68%
5752 Agriculture/Chemicals Utilized	0.00	-16,755.06	16,755.06	100.00%
Total 5750 Agriculture and Chemicals	**$ 8,596.39**	**$ 7,586.66**	**$ 1,009.73**	**13.31%**
5760 Irrigation Maintenance	22.65	3,970.44	-3,947.79	-99.43%
5770 Consumable Tools	0.00	407.86	-407.86	-100.00%
5780 Tee and Green Supplies	32.10	0.00	32.10	100.00%
5800 Equipment Maintenance	29.12	2,207.99	-2,178.87	-98.68%
5820 Building Maintenance	286.78	2,129.17	-1,842.39	-86.53%
5860 Gasoline/Diesel Fuel	0.00	1,138.69	-1,138.69	-100.00%
Total 5700 PARK MAINTENANCE	**$ 11,146.49**	**$ 26,703.82**	**-$ 15,557.33**	**-58.26%**
6000 CART EXPENSE				
6010 Cart Lease Expense	12,036.00	12,036.00	0.00	0.00%
6015 Board Lease Expense	1,264.71	1,264.71	0.00	0.00%
6020 Electricity	691.02	890.09	-199.07	-22.37%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 14,391.73**	**$ 14,590.80**	**-$ 199.07**	**-1.36%**
Total Expenses	**$ 82,485.87**	**$ 148,094.56**	**-$ 65,608.69**	**-44.30%**
Net Operating Income	**-$ 80,880.15**	**$ 1,867.46**	**-$ 82,747.61**	**-4431.02%**
Other Expenses				
8000 Depreciation/Amortization	19,973.46	19,973.46	0.00	0.00%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	1,346.56	-1,346.56	-100.00%
Total 8001 Capital projects	**$ 0.00**	**$ 1,346.56**	**-$ 1,346.56**	**-100.00%**
Total Other Expenses	**$ 19,973.46**	**$ 21,320.02**	**-$ 1,346.56**	**-6.32%**
Net Other Income	**-$ 19,973.46**	**-$ 21,320.02**	**$ 1,346.56**	**6.32%**
Net Income	**-$100,853.61**	**-$ 19,452.56**	**-$ 81,401.05**	**-418.46%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2019 - April 2020

	Total			
	Jul 2019 - Apr 2020	Jul 2018 - Apr 2019 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	625,288.48	644,118.64	-18,830.16	-2.92%
4020 I.D. Cards	68,060.00	99,475.00	-31,415.00	-31.58%
4030 Tournament Fees	62,875.00	59,207.10	3,667.90	6.20%
4050 Cart Revenue	195,564.00	200,230.00	-4,666.00	-2.33%
4055 GolfBoard Revenue	2,897.00	4,098.00	-1,201.00	-29.31%
4060 Golf Revenue - Gift Certif.	15,923.00	16,849.95	-926.95	-5.50%
4070 Gift & Rain Checks Redeemed	-14,886.10	-17,291.00	2,404.90	13.91%
Total 4001 Golf Revenue	$ 955,721.38	$ 1,006,687.69	-$50,966.31	-5.06%
4100 Tennis Revenue	15,052.80	15,000.00	52.80	0.35%
4200 Rental Income	13,750.00	13,550.00	200.00	1.48%
4300 Investment Income	36.19	41.56	-5.37	-12.92%
4400 Misc. Income	353.27	50.00	303.27	606.54%
4600 Restaurant Income	29,000.00	4,007.00	24,993.00	623.73%
4700 Advertising Revenue	1,475.00	0.00	1,475.00	0.00%
Total 4000 REVENUES	$ 1,015,388.64	$ 1,039,336.25	-$23,947.61	-2.30%
Total Income	$ 1,015,388.64	$ 1,039,336.25	-$23,947.61	-2.30%
Gross Profit	$ 1,015,388.64	$ 1,039,336.25	-$23,947.61	-2.30%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	129,240.50	125,766.52	3,473.98	2.76%
5030 Operations	120,760.11	124,099.56	-3,339.45	-2.69%
5040 Operations O/T	1,083.59	584.64	498.95	85.34%
5050 Course Personnel	240,519.38	240,540.45	-21.07	-0.01%
5060 Course Personnel O/T	767.52	455.65	311.87	68.45%
5070 Seasonal Personnel	94,440.84	93,475.67	965.17	1.03%
5080 Seasonal Personnel O/T	806.70	403.24	403.46	100.05%
Total 5000 PERSONNEL EXPENSE	$ 587,618.64	$ 585,325.73	$ 2,292.91	0.39%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	44,589.96	44,392.07	197.89	0.45%
5230 State Unemployment	17,138.57	15,666.37	1,472.20	9.40%
5250 Health Insurance	26,451.05	33,260.67	-6,809.62	-20.47%
5260 Workmans Compensation	14,664.83	12,932.63	1,732.20	13.39%
5270 Retirement Plans	5,115.40	5,997.74	-882.34	-14.71%
Total 5200 EMPLOYEE BENEFITS	$ 107,959.81	$ 112,249.48	-$ 4,289.67	-3.82%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	8,694.49	8,659.11	35.38	0.41%

5430 Professional Fees	25,015.14	25,122.16	-107.02	-0.43%
5436 Advertising	10,626.09	9,688.60	937.49	9.68%
5440 Office Expense	10,777.56	10,730.32	47.24	0.44%
5441 Bank Charges	222.80	423.90	-201.10	-47.44%
5442 Credit Card Fees	23,780.45	21,067.66	2,712.79	12.88%
5445 Postage	22.00	44.70	-22.70	-50.78%
5450 Training and Dues	1,375.00	2,100.00	-725.00	-34.52%
5461 Authority Secretarial Services	1,250.00	2,110.00	-860.00	-40.76%
5469 Other Outside Services	4,284.93	4,167.97	116.96	2.81%
5470 Other Administrative	6,707.54	6,357.37	350.17	5.51%
5480 Utilities	51,520.52	43,962.66	7,557.86	17.19%
5500 Liability Insurance	62,448.13	44,599.44	17,848.69	40.02%
5520 Interest Expense	7,856.69	10,057.66	-2,200.97	-21.88%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 214,581.34**	**$ 189,091.55**	**$ 25,489.79**	**13.48%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	5,860.59	14,613.67	-8,753.08	-59.90%
5640 Golf Pro Supplies	1,323.31	2,212.66	-889.35	-40.19%
Total 5600 SALES AND OPERATIONS	**$ 7,183.90**	**$ 16,826.33**	**-$ 9,642.43**	**-57.31%**
5700 PARK MAINTENANCE				
5710 Water	32,802.10	24,673.20	8,128.90	32.95%
5720 Heating Fuel	8,240.91	11,672.75	-3,431.84	-29.40%
5730 Grounds Maintenance	11,970.63	19,650.21	-7,679.58	-39.08%
5740 Tree Maintenance	200.00	1,060.00	-860.00	-81.13%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	32,058.62	97,008.60	-64,949.98	-66.95%
5752 Agriculture/Chemicals Utilized	27,552.58	-32,383.45	59,936.03	185.08%
Total 5750 Agriculture and Chemicals	**$ 59,611.20**	**$ 64,625.15**	**-$ 5,013.95**	**-7.76%**
5760 Irrigation Maintenance	7,598.07	12,481.98	-4,883.91	-39.13%
5770 Consumable Tools	2,413.68	2,393.44	20.24	0.85%
5780 Tee and Green Supplies	2,410.76	1,459.66	951.10	65.16%
5795 Janitorial Supplies	0.00	29.01	-29.01	-100.00%
5800 Equipment Maintenance	26,328.56	20,375.69	5,952.87	29.22%
5810 Equipment Rental	98.64	0.00	98.64	100.00%
5820 Building Maintenance	12,176.52	12,270.32	-93.80	-0.76%
5840 Small Equipment	516.19	920.00	-403.81	-43.89%
5860 Gasoline/Diesel Fuel	10,172.95	11,240.23	-1,067.28	-9.50%
5880 Employee work clothes	151.59	0.00	151.59	100.00%
Total 5700 PARK MAINTENANCE	**$ 174,691.80**	**$ 182,851.64**	**-$ 8,159.84**	**-4.46%**
6000 CART EXPENSE				
6010 Cart Lease Expense	69,021.74	70,934.43	-1,912.69	-2.70%
6015 Board Lease Expense	5,442.72	5,980.80	-538.08	-9.00%
6020 Electricity	11,239.73	10,039.62	1,200.11	11.95%
6030 Maintenance	1,266.66	2,605.51	-1,338.85	-51.39%
6050 Cart Insurance	4,000.00	4,000.00	0.00	0.00%
6060 Misc. Cart Expense	0.00	2,000.00	-2,000.00	-100.00%
Total 6000 CART EXPENSE	**$ 90,970.85**	**$ 95,560.36**	**-$ 4,589.51**	**-4.80%**
Total Expenses	**$ 1,183,006.34**	**$ 1,181,905.09**	**$ 1,101.25**	**0.09%**

Net Operating Income	**-$ 167,617.70**	**-$ 142,568.84**	**-$25,048.86**	**-17.57%**
Other Expenses				
8000 Depreciation/Amortization	199,734.60	199,176.78	557.82	0.28%
8001 Capital projects				
8100 Capital Projects - Cash	12,664.34	22,200.66	-9,536.32	-42.96%
Total 8001 Capital projects	**$ 12,664.34**	**$ 22,200.66**	**-$ 9,536.32**	**-42.96%**
Total Other Expenses	**$ 212,398.94**	**$ 221,377.44**	**-$ 8,978.50**	**-4.06%**
Net Other Income	**-$ 212,398.94**	**-$ 221,377.44**	**$ 8,978.50**	**4.06%**
Net Income	**-$ 380,016.64**	**-$ 363,946.28**	**-$16,070.36**	**-4.42%**

ITEM #8

Oak Hills Park Authority
FY19 Actual vs. Budget

	April Act	April Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$230	$82,804	-$82,574	-99.7%	$625,288	$691,655	-$66,366	-9.6%
4020 · I.D. Cards		$33,431	-$33,431	-100.0%	$68,060	$107,683	-$39,623	-36.8%
4030 · Tournament Fees		$0	$0	0.0%	$62,875	$58,571	$4,304	7.3%
4050 · Cart Revenue		$21,179	-$21,179	-100.0%	$195,564	$214,433	-$18,869	-8.8%
4055 · GolfBoard Revenue		$314	-$314	-100.0%	$2,897	$4,501	-$1,604	-35.6%
4060 · Golf Revenue - Gift Certif.		$1,270	-$1,270	-100.0%	$15,923	$17,647	-$1,724	-9.8%
4070 · Gift & Rain Checks Redeemed		-$2,947	$2,947	-100.0%	-$14,886	-$17,455	$2,569	-14.7%
Total 4001 · Golf Revenue	**$230**	**$136,051**	**-$135,821**	**-99.8%**	**$955,721**	**$1,077,034**	**-$121,312**	**-11.3%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$15,053	$15,038	$15	0.1%
4200 · Rental Income	$1,375	$1,375	$0	0.0%	$13,750	$13,750	$0	0.0%
4300 · Investment Income	$1	$16	-$16	-95.6%	$36	$132	-$95	-72.5%
4400 · Misc. Income	$0	$0	$0	0.0%	$353	$59	$294	500.0%
4600 · Restaurant Income	$0	$4,000	-$4,000	-100.0%	$29,000	$40,000	-$11,000	-27.5%
4700 · Advertising Revenue	$0	$250	-$250	-100.0%	$1,475	$500	$975	195.0%
Total Other Revenue	**$1,376**	**$5,641**	**-$4,266**	**-75.6%**	**$59,667**	**$69,479**	**-$9,811**	**-14.1%**
TOTAL REVENUE	**$1,606**	**$141,692**	**-$140,086**	**-98.9%**	**$1,015,389**	**$1,146,512**	**-$131,124**	**-11.4%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$10,316	$13,438	$3,122	23.2%	$129,241	$132,746	$3,505	2.6%
5030 · Operations	$0	$12,112	$12,112	100.0%	$120,760	$113,737	-$7,023	-6.2%
5040 · Operations O/T	$0	$0	$0	0.0%	$1,084	$0	-$1,084	0.0%
5050 · Course Personnel	$19,867	$25,179	$5,312	21.1%	$240,519	$258,402	$17,883	6.9%
5060 · Course Personnel O/T	$0	$13	$13	100.0%	$768	$143	-$625	-436.9%
5070 · Seasonal Personnel	$54	$16,491	$16,437	99.7%	$94,441	$114,507	$20,066	17.5%
5080 · Seasonal Personnel O/T	$0	$0	$0	0.0%	$807	$0	-$807	0.0%
Total 5000 · PERSONNEL EXPENSE	**$30,238**	**$67,234**	**$36,996**	55.0%	**$587,619**	**$619,535**	**$31,916**	5.2%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$2,311	$5,200	$2,889	55.6%	$44,590	$48,019	$3,429	7.1%
5230 · State Unemployment	$1,111	$1,683	$572	34.0%	$17,139	$16,580	-$559	-3.4%
5250 · Health Insurance	$3,187	$2,086	-$1,101	-52.8%	$26,451	$27,083	$632	2.3%
5260 · Workmans Compensation	$1,205	$1,283	$79	6.1%	$14,665	$14,283	-$381	-2.7%
5270 · Retirement Plans	$439	$527	$87	16.6%	$5,115	$5,870	$755	12.9%
Total 5200 · EMPLOYEE BENEFITS	**$8,253**	**$10,779**	**$2,525**	23.4%	**$107,960**	**$111,836**	**$3,876**	3.5%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$757	$1,006	$249	24.7%	$8,694	$9,982	$1,287	12.9%
5430 · Professional Fees	$2,500	$2,700	$200	7.4%	$25,015	$26,600	$1,585	6.0%
5436 · Advertising	$987	$1,040	$53	5.1%	$10,626	$11,663	$1,037	8.9%
5440 · Office Expense	$533	$1,449	$916	63.2%	$10,778	$11,181	$404	3.6%
5441 · Bank Charges	$9	$28	$19	69.0%	$223	$413	$190	46.0%
5442 · Credit Card Fees	$1,047	$511	-$535	-104.7%	$23,780	$22,513	-$1,267	-5.6%
5445 · Postage	$0	$59	$59	100.0%	$22	$88	$66	75.1%
5450 · Training and Dues	$0	$235	$235	100.0%	$1,375	$2,346	$971	41.4%
5461 · Authority Secretarial Services	$0	$123	$123	100.0%	$1,250	$1,254	$4	0.3%
5469 · Other Outside Services	$153	$323	$170	52.7%	$4,285	$4,006	-$279	-7.0%
5470 · Other Admin	$520	$675	$155	23.0%	$6,708	$6,662	-$46	-0.7%
5480 · Utilities	$3,544	$6,187	$2,643	42.7%	$51,521	$58,203	$6,682	11.5%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$10,049**	**$14,336**	**$4,287**	29.9%	**$144,277**	**$154,911**	**$10,635**	6.9%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$7,177	$6,585	-$592	-9.0%	$62,448	$60,294	-$2,154	-3.6%
5520 · Interest	$1,055	$1,538	$483	31.4%	$7,857	$9,505	$1,648	17.3%

Oak Hills Park Authority
FY19 Actual vs. Budget

	April Act	April Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
Total 5500 · DEBT SERVICE AND INSURANCE	**$8,232**	**$8,123**	**-$110**	-1.4%	**$70,305**	**$69,799**	**-$506**	-0.7%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$175	$1,268	$1,093	86.2%	$5,861	$11,464	$5,603	48.9%
5640 · Golf Pro Supplies	$0	$319	$319	100.0%	$1,323	$2,863	$1,540	53.8%
5680 · Golf Pro Work Clothes	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5600 SALES AND OPERATIONS	**$175**	**$1,587**	**$1,412**	89.0%	**$7,184**	**$14,326**	**$7,142**	49.9%
5700 · PARK MAINTENANCE								
5710 · Water	$1,284	$1,151	-$133	-11.5%	$32,802	$36,256	$3,454	9.5%
5720 · Heating Fuel	$896	$1,369	$474	34.6%	$8,241	$11,953	$3,712	31.1%
5730 · Grounds Maintenance		$5,486	$5,486	100.0%	$11,971	$20,429	$8,458	41.4%
5740 · Tree Maintenance		$0	$0	0.0%	$200	$5,000	$4,800	96.0%
5751 · Agriculture&Chemicals-Purch	$8,596		-$8,596	0.0%	$32,059	$0	-$32,059	0.0%
5752 · Agriculture/Chemicals Utilized		$4,932	$4,932	100.0%	$27,553	$68,649	$41,097	59.9%
5760 · Irrigation Maintenance	$23	$3,300	$3,278	99.3%	$7,598	$12,027	$4,429	36.8%
5770 · Consumable Tools		$200	$200	100.0%	$2,414	$2,669	$255	9.6%
5780 · Tee and Green Supplies	$32	$68	$36	53.1%	$2,411	$2,544	$134	5.3%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$0	$305	$305	100.0%
Total 5700 · PARK MAINTENANCE	**$10,831**	**$16,507**	**$5,677**	34.4%	**$125,247**	**$159,833**	**$34,585**	21.6%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$29	$2,553	$2,524	98.9%	$26,329	$26,075	-$254	-1.0%
5810 · Equipment Rental	$0		$0	0.0%	$99	$3,000	$2,901	96.7%
5820 · Building Maintenance	$287	$1,796	$1,509	84.0%	$12,177	$13,206	$1,029	7.8%
5840 · Small Equipment	$0	$0	$0	0.0%	$516	$2,000	$1,484	74.2%
5860 · Gasoline/Diesel Fuel	$0	$596	$596	100.0%	$10,173	$10,522	$349	3.3%
5880 · Employee work clothes	$0	$0	$0	0.0%	$152	$64	-$88	-137.8%
Total 5800 · PARK EQUIPMENT	**$316**	**$4,945**	**$4,630**	93.6%	**$49,444**	**$54,866**	**$5,422**	9.9%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$12,036	$16,477	$4,441	27.0%	$69,022	$69,743	$721	1.0%
6015 · Board Lease Expense	$1,265	$1,419	$154	10.9%	$5,443	$5,751	$308	5.4%
6020 · Electricity	$691	$742	$51	6.8%	$11,240	$10,461	-$779	-7.4%
6030 · Maintenance	$0	$0	$0	0.0%	$1,267	$2,591	$1,324	51.1%
6050 · Cart Insurance	$400	$400	$0	0.0%	$4,000	$4,000	$0	0.0%
6060 · Misc. Cart Expense	$0	$100	$100	100.0%	$0	$800	$800	100.0%
Total 6000 · CART EXPENSE	**$14,392**	**$19,137**	**$4,745**	24.8%	**$90,971**	**$93,345**	**$2,374**	2.5%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$82,486**	**$142,648**	**$60,162**	42.2%	**$1,183,006**	**$1,278,450**	**$95,443**	7.5%
TOTAL OPERATIONAL NET INCOME	**-$80,880**	**-$956**	**-$79,924**	8361.7%	**-$167,618**	**-$131,938**	**-$35,680**	27.0%
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	**-$80,880**	**-$956**	**-$79,924**	8361.7%	**-$167,618**	**-$131,938**	**-$35,680**	27.0%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash								
8001 · Capital projects								
8100 - Capital Proj Cash	$0	$2,119	$2,119	100.0%	$12,664	$21,524	$8,859	41.2%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Contingency								
Total 8000 · OTHER EXPENSE	$0	$2,119	$2,119	100.0%	$12,664	$21,524	$8,859	41.2%
NET INCOME	**-$80,880**	**-$3,075**	**-$77,805**	2530.3%	**-$180,282**	**-$153,461**	**-$26,821**	17.5%

CITY OF NORWALK
Department of Information Technology

To: Members of the Finance Committee

From: Karen Del Vecchio, Director IT

Re: 2019/2020 Technology Refresh Program

Date: June 4, 2020

City Information Technology maintains an inventory database of personal computer work stations, tablets and laptops in City Hall, Libraries (both staff and public access), Public Works Center, Health, and Police Department and Fire Stations, including mobile data terminals and tablets in police and fire vehicles.

From this inventory, IT annually assesses the condition of all the workstations and tablets relative to: equipment age, reliability, supportability, utilization, and overall performance. Based on this assessment, IT develops an annual Technology Refresh Plan and Schedule.

The 2020/2021 Technology Refresh Plan calls for the replacement of 232 personal computer workstations with new workstations, tablets, laptops, and monitors including 12 ruggedized mobile data terminals with mobile printers for public safety, which are specified to the City IT equipment and software standards.

The public safety mobile data terminal and mobile printer portion of the Refresh plan accounts for $61,560 of the total Plan. The mobile data terminals are now scheduled for refresh on a 3 year cycle as these units are in use 24x7x365 and installed in vehicles that are subject to extremes in temperature and other demanding conditions. This capital year request will refresh 1/3 of the Police mobile data terminals inventory. The total Public Safety investment in the Plan, which includes Police, Fire and Combined Dispatch, is $108,535.

IT, after discussion with the respective department heads, assigns a replacement schedule for each workstation based on its condition and performance. Older PCs that are replaced, but deemed having some useful life, will be “cascaded” to other uses such as training, temporary, loaner/repair, single-use kiosk, or occasional-use systems.

The Technology Refresh continues the electronic asset disposal program started in 2005 which inventories, sanitizes the disk drives (erase to DoD specification), and disposes of obsolete computer equipment in accordance with City Procurement Guidelines and in an environmentally responsible manner.

The 2020/2021 Information Technology Capital budget requested and received approval for the funding of **$203,350** for the Technology Refresh. No special appropriation is required for this project.

This Technology Refresh Plan was unanimously approved by the ITT Committee at its June 3, 2020 meeting.

The specific action I am requesting is as follows:

a. *Authorize the Purchasing Agent to issue purchase orders in accordance with City Procurement Guidelines for the supply of personal computers workstations, laptops, ruggedized data terminals, tablets, and obsolete asset disposal, according to City IT department specifications for an amount not to exceed $203,350.00, account 09211370-5777-C0375 (budgeted IT capital item; no special appropriation required) and forward onto the Common Council for further action.*

ATT: ITT Approval Form

ITEM #9A

City of Norwalk

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

ITT Request Form

2020 2021 Desktop Refresh Program - PCs, Rugged Data Terminals, Tablets

Request Number: DRF2020/2021 Modification Number : 0 Date of Request: 3-Jun-20

FUNDED IN CURRENT CAPITAL OR EXPENSE BUDGET: **YES** **CONSISTENT WITH CITY TECHNOLOGY PLAN:** Yes

BUDGET ACCOUNT: **09211370-5777-C0375**

VENDOR DATA

Various Vendors

Separate Reqs to follow over next 12 mont

TO ENCUMBER FUNDS ONLY

PRICING INFORMATION

QTY.	DESCRIPTION	MAKE	MODEL	PRICE/UNIT	EXT PRICE
	Public Safety desktops, laptops	rugged mobile data terminals+	Panasonic/Dell/Apple	various	$108,535.00
	Library desktops and laptops for	staff and public use	Various	various	$42,039.25
	DPW		Various	various	$10,582.50
	Health		Various	various	$13,639.00
	City Hall and All others		Various	various	$28,554.00
				Shipping	
				Total Price	$203,349.75

Date Presented: 3-Jun-20 **Date Approved:** **3-Jun-20**

PROJECT **2020 2021 Desktop Refres** **ITT Signature:** signature on file

CITY OF NORWALK
Department of Information Technology

To: Members of the Finance Committee

From: Karen Del Vecchio, Director IT

Re: Risk Mitigation and Cyber Security

Date: June 4, 2020

In the fall of 2019, the City of Norwalk voluntarily undertook a comprehensive Information Security Risk Assessment by engaging an independent third party cybersecurity audit firm. The Assessment included: a vulnerability assessment of the City's network including penetration testing, endpoints, and IT systems; a review of security controls across multiple areas; and compliance reviews for PCS-DSS. The intent was to identify opportunities to advance information security practices and recommend practical solutions to support the improvement of the information security program.

The resulting Assessment report indicated that the information security practices at Norwalk are well-established and reasonably robust with no significant deficiencies given the size and complexity of the City. However, there are always opportunities for improvement. Norwalk has already taken remediation action, addressing noted areas for improvement and implementing recommended best practices.

This project is in support of continual improvement of the City's security posture and includes implementation of several risk mitigation initiatives, including software/software subscriptions and services.

The specific action requested is:

Authorize the Purchasing Agent to issue purchase in accordance with City Procurement Guidelines for the supply of CyberSecurity software/software subscriptions and professional services for an amount not to exceed $70,000, account 09211370-5777-C0375 (budgeted IT capital item; no special appropriation required) and forward onto the Common Council for further action.

Att: ITT Approval Form

ITEM #9B

City of Norwalk

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

ITT Request Form

2020 2021 Risk Mitigation and Information Security Projects

Request Number: RMIS01 Modification Number : 0 Date of Request: 3-Jun-20

FUNDED IN CURRENT CAPITAL OR EXPENSE BUDGET: **YES** **CONSISTENT WITH CITY TECHNOLOGY PLAN:** Yes

BUDGET ACCOUNT: **09211370-5777-C0375**

VENDOR DATA

Various Vendors

Separate Reqs to follow over next 12 mont

TO ENCUMBER FUNDS ONLY

PRICING INFORMATION

QTY.	DESCRIPTION	MAKE	MODEL	PRICE/UNIT	EXT PRICE
	Cybersecurity Assessment	Report Response Project 1			$25,000.00
	Cybersecurity Assessment	Report Response Project 2			$20,000.00
	Cybersecurity Assessment	Report Response Project 1			$25,000.00
				Shipping	
				Total Price	$70,000.00

Date Presented: 3-Jun-20 **Date Approved:** **3-Jun-20**

PROJECT **Risk & Cyber Projects** **ITT Signature:** signature on file

CITY OF NORWALK
Department of Information Technology

To: Members of the Finance Committee

From: Karen Del Vecchio, Director IT

Re: Telephone & Voice Mail Systems Software Upgrade – City and Board of Education

Date: June 5, 2020

The City's digital telephone and voice mail system services over 1500 telephones and 1700 voice mail users at: City Hall; Police Headquarters, Marine Base, and Animal Control; Fire Stations 1-5 and apparatus maintenance; Health Department; Board of Education Central Office; three high schools and four middle schools; Main and South Norwalk Libraries; and Public Works Garage.

The digital phone and voice mail system was initially installed in 2005 and the last feature/functionality upgrade took place in 2015. Technology and telephony has been improved and enhanced in the past five years. The present software version is approaching end-of-life by the manufacturer and this request is to upgrade to the latest phone and voice mail version.

The phone and voice mail systems serve both the City and Board of Education and, as a result, provides both entities with operating savings such as shared Teleco lines, shared equipment, automatic failover, and 5 digit internal dialing. Both City and Board of Ed IT recognized the need for capital funding for this upgrade in their 2020/2021 capital budget request and are sharing the cost of the upgrade.

The upgrade will provide both entities with improved network performance, conferencing and collaboration, messaging, extension mobility and mobile support. The upgrade required replacing the 15 year old handsets in most locations which will be completed prior to the upgrade. There is no change in phone numbers for any location.

The City and Board of Ed will procure the software upgrade using State of CT contract 18PSX0202AB, vendor Total Communications. Total is a Cisco, Certified Gold Partner, holding the advanced Cisco certifications required to successfully support an installation the size and scope of Norwalk's, which includes Public Safety. The City and Board of Education have used Total in the past on similar projects.

The ITT Committee unanimously approved this project at its June 3, 2020 meeting.

The specific action requested is:

a) *Authorize the Purchasing Agent to issue purchase orders to Total Communications Incorporated, State of CT contract 18PSX0202, for the supply, installation, and training for Cisco Call Manager software upgrade for an amount not to exceed $60,865, accounts 09211370-5777-C0375 (City portion: $30,865) and 158-28400-430-58 (Board of Education portion $30,000). (both budgeted expenses; no special appropriation required) and forward onto the Common Council for further action.*

Att: ITT Approval Form

City of Norwalk

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

ITT Request Form

City and Board of Ed Telephone System Software Upgrade

Request Number: TSRTFD Modification Number : 0 Date of Request: 3-Jun-20

FUNDED IN CURRENT CAPITAL OR EXPENSE BUDGET: YES **CONSISTENT WITH CITY TECHNOLOGY PLAN:** Yes

BUDGET ACCOUNT: Shared:09211370-5777-C0375 = $30,866 /158-28400-430-58 = $30,000

VENDOR DATA

Total Communications

333 Burnham St, East Hartford, CT 06108

860-622-4121 janetoconnell@totalcomm.com

ship to: Rodney Garcia, IT Suite 203, City Hall
125 East Ave, Norwalk, CT

CT Contract: 18-PSX0202

PRICING INFORMATION

QTY.	DESCRIPTION	MAKE	MODEL	PRICE/UNIT	EXT PRICE
1500	SWSS Upgrade UC Manager	Cisco		$27.27	$40,909.00
225	SWSS Upgrade UC Manager	Cisco		$5.16	$1,160.00
1700	SWSS Upgrade Unity 4.x or later	Cisco		$11.06	$18,796.00
					$0.00
					$0.00
				Shipping	
			not to exceed	**Total Price**	$60,865.00

Date Presented: 3-Jun-20 **Date Approved:** 3-Jun-20

PROJECT **V12 upgrade** **ITT Signature:** signature on file

CITY OF NORWALK
Department of Information Technology

To: Members of the Finance Committee

From: Karen Del Vecchio, Director IT

Re: End Point Software

Date: June 4, 2020

The City's IT department manages and supports over 800 end point devices such as PC, tablet, and laptops.

Unified end point software is a suite of systems administration productivity tools for both IT and the PC users. This software allows IT to:

- remotely install new software;
- remotely install security updates and software patches;
- implement uniform security standards;
- maintain an inventory of software and applications;
- manage software licenses;
- automate routine maintenance tasks;
- remotely diagnose and resolve problems;

City IT has used end point management software for several years, however, the current product lacks key features for an installation the size of Norwalk and the administrative interface is cumbersome. IT identified replacing the end point management software as a priority in its 2020/2021 capital budget development and the project was approved and funded.

IT performed proof-of-concept testing with several commercial end point management platforms and selected Baramundi as the best fit. Norwalk is currently using Baramundi's MDM module for mobile device (cellphone and tablet) management and is familiar with the overall platform.

The ITT Committee unanimously approved this project at its June 3, 2020 meeting.

The specific action requested is:

Authorize the Purchasing Agent to issue purchase orders to Baramundi Software, USA Inc, for the Baramundi Management Suite, 800 endpoints, including support, maintenance, and subscriptions services, and training, per vendor quotation dated 1/22/2020, for an amount not to exceed $31,512.00, account 09211370-5777-C0375 (budgeted 2020/2021 IT capital item; no special appropriation required). And forward onto the Common Council for further action.

Att: ITT Approval Form

ITEM #9D

City of Norwalk

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

ITT Request Form

Baramundi End Point Software

Request Number: Varonis Modification Number : 0 Date of Request: 3-Jun-20

FUNDED IN CURRENT CAPITAL OR EXPENSE BUDGET: YES **CONSISTENT WITH CITY TECHNOLOGY PLAN:** Yes

BUDGET ACCOUNT: **09211370-5777-C0375**

VENDOR DATA

Baramundi Software USA Inc
550 Cochituate Rd, Suite 25, Framingham, MA 01701
axel.peters@baramun 508-930-1561

Ship to: Anthony Mathieu, IT Suite 203
City Hall, 125 East Ave, Norwalk, CT 06854
per quote dated 1/22/2020

PRICING INFORMATION

QTY.	DESCRIPTION	MAKE	MODEL	PRICE/UNIT	EXT PRICE
800	baramundi management suite				$14,100.00
800	maintenance and support				$7,332.00
800	managed software subscription				$6,480.00
3	days onsite training	may convert to distance learning	due to covide 19 & reduce T&E		$3,600.00
					$0.00
				Shipping	
				Total Price	$31,512.00

Date Presented: 3-Jun-20 **Date Approved:** 3-Jun-20

PROJECT Baramundi End Point **ITT Signature:** signature on file

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

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

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

MEMORANDUM

To: Greg Burnett, Chairman, Finance Committee
From: Henry M. Dachowitz
Subject: Pension and OPEB Actuary Contract for the five (5) year period FY2020-2021 through FY2024-2025
Date: June 3, 2020

The City recently issued Request for Proposals (RFP) number 4015 soliciting proposals from qualified actuarial firms to perform the City's annual pension plan and biennial Other Post-Employment Benefits (OPEB) program valuations. The City is required by Generally Accepted Accounting Principles (GAAP), pronouncements of the Government Accounting Standards Board (GASB) and the City Charter to have periodic valuations of these plans performed by an independent actuary.

The actuary conducts valuations of the pension and OPEB plans in order to calculate the Actuarially Required Contribution (ARC) that must be contributed to these plans in order to keeps the plans on an actuarially sound financial footing. Additionally, the actuary prepares required financial disclosures concerning the Fiduciary Net Position and Net Pension Liability that must be reported in the City's audited financial statements. Also, during contract negotiations with our personnel unions regarding benefits, the actuary assists the City in developing management's proposals relative to pensions and OPEB, and calculates the costs and other impacts of any proposed changes to the City's pension and OPEB plans.

A Review Committee was established consisting of the City Comptroller, the Director of Human Resources, the Chairman of the Pension Board, and the Chief Financial Officer. The Committee reviewed all seven written proposals submitted and then selected four finalists which were interviewed in individual video conferences. The Committee unanimously recommends entering into a contract with Cavanaugh Macdonald Consulting, LLC to serve as the City's actuary for the next five years (FY2020-2021 through FY2024-2025) commencing July 1, 2020.

Cavanaugh Macdonald Consulting is based in Kennesaw, Georgia and has a prestigious national practice exclusively serving public sector (government) clients which includes a significant presence in Connecticut. Their senior staff averages 30 years' experience each with public sector clients and 93% of their personnel are either credentialed actuaries or studying to become accredited.

They have served as the actuary for the Connecticut State Employees Retirement System and the Connecticut Teachers Retirement Board since 2009, and for the Connecticut Municipal Retirement System since 2013. The firm is very familiar with actuarial practice in the governmental sector and municipal government in the State of Connecticut.

Representative other clients include plans at the State level in Georgia, Alabama, Nebraska, Minnesota, Iowa, Missouri, Virginia, Indiana, and North Carolina; at the County or regional level in Chattanooga, TN Region; Cobb County, GA; Cook County, IL; Jefferson County, AL; Washtenaw County, MI, and Shelby County, TN; and cities such as Pompano Beach, FL, Omaha, Neb, Ocean City, MD, Milwaukee, Wis, and Kansas City, MO.

Their final fee proposal was very competitive and includes five annual pension plan valuations, two OPEB valuations (conducted biennially), and one experience study which focuses on our personnel and our specific experience to enable better assumptions and modeling in other years.

While this recommendation represents a change in providers, we are confident that Cavanaugh Macdonald will provide excellent service, and they submitted a very attractive price for their services. The five-year cost of the Cavanaugh Macdonald contract (excluding potential work related to special projects and labor negotiations which cannot be accurately estimated at this time) is $318,500, an increase over our expiring 5 year contract of 7.6% (or on average a 1.5% increase per year).

> **Action Requested**: Authorize the Mayor, Harry W. Rilling, to execute a contract with Cavanaugh Macdonald Consulting, LLC to perform the City's pension and OPEB actuarial valuations for the five-year period beginning July 1, 2020 and ending June 30, 2025 in accordance with their RFP Proposal and their Final Fee Structure Proposal as of May 22, 2020 for an amount not to exceed $318,500 Account #
> **050000-5258; 060000-5258; 070000-5258; 080000-5258; 711340-5258**

cc: Mayor Harry W. Rilling

CITY OF NORWALK, DEPARTMENT OF FINANCE
Management & Budgets, Director
P: 203-854-7708
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

To: The Members of the Finance & Claims Committee
The Members of the Common Council

From: Angela Fogel, Director of Management & Budgets

Re: FYE 2021 Capital Budget Project Bonding Authorization

Date: June 5, 2020

Attached is the resolution authorizing bonding for capital projects that were appropriated by the Common Council on May 12, 2020 with the Approval of the FYE 2021 Capital Budget. This allows the City to complete all phases of the projects including Requests for Proposals, Encumbering, and Bonding either on a temporary or permanent basis for each project detailed in the resolution provided by the City's Bond Counsel. The Resolution includes two schedules. The first (Exhibit A), details the gross amounts appropriated by the Council. The second (Exhibit B), shows the appropriated amount net of offsetting expected revenues. The project amounts shown on Exhibit B are the amounts that the Council is authorizing to be bonded for each project.

For large projects such as school construction, the full amount of the authorization will not be bonded in the first year. However, to access state funding for these projects, the full amount of the project must be appropriated and authorized for bonding in the first year. Generally, 10% will be spent in the first year for pre-construction costs, 60% during the second year, and 30% in the third year. These percentages are estimates and may be adjusted during the process to accommodate changes in construction schedules and cash flow needs.

To issue General Obligation Bonds for capital projects, the City must get approval as indicated in the attached bonding authorization.

Requested Action:

Resolution:

Be it resolved to authorize the appropriations for various public improvements aggregating $153,832,356 for the 2020-2021 Capital Budget and Authorizing the Issuance of $129,001,956 General Obligation Bonds of the City to meet certain appropriations in the 2020-2021 Capital Budget.

RESOLUTION MAKING APPROPRIATIONS FOR VARIOUS PUBLIC IMPROVEMENTS AGGREGATING $153,832,356 FOR THE 2020-2021 CAPITAL BUDGET AND AUTHORIZING THE ISSUANCE OF $129,001,956 GENERAL OBLIGATION BONDS OF THE CITY TO MEET CERTAIN APPROPRIATIONS IN THE 2020-2021 CAPITAL BUDGET

RESOLVED:

Section 1. Appropriations aggregating $153,832,356 are hereby made by the City of Norwalk, Connecticut (the "City") for each subtotal set forth opposite the City's departments and entities (herein collectively "Departments") attached hereto as Exhibit A. Each Departmental subtotal shall constitute an appropriation to meet the estimated costs of the projects or purposes (the "Projects") specified for each Department, respectively, as attached on Exhibit A.

Section 2. To meet such portion of the appropriation for each Department not funded from other sources, a maximum of $129,001,956 bonds of the City are hereby authorized to be issued to fund the Projects in the amounts set forth on Exhibit B attached hereto. The costs of issuance of the City's bonds and notes may be paid from the proceeds of the bonds and notes.

Section 3. Said bonds may be issued and sold, subject to final approval by the Committee (as defined and described below) in one or more series as determined by the Director of Finance in an amount necessary to meet the City's share of the cost of the Projects determined after considering the estimated amount of State and Federal grants-in-aid of the Projects, or the actual amounts thereof if this be ascertainable, and the anticipated times of the receipt of the proceeds thereof, provided that the total amount of bonds to be issued shall not be less than an amount which will provide funds sufficient with other funds available for such purpose to pay the principal of and the interest on all temporary borrowings in anticipation of the receipt of the proceeds of said bonds outstanding at the time of the issuance thereof, and to pay for the administrative, financing, legal and other costs of issuance of such bonds. Subject to final approval by the Committee, the bonds of each series shall mature not later than the maximum maturity permitted by the General Statutes of Connecticut, as amended from time to time (the "Connecticut General Statutes"), and may be issued subject to earlier redemption by the City. The bonds of each series shall be in the denomination of $1,000 or a whole multiple thereof, be issued in fully registered form, be executed in the name and on behalf of the City by the manual or facsimile signatures of the Mayor, Comptroller and the Director of Finance, bear the City seal or a facsimile thereof, be payable at a bank or trust company designated by the Director of Finance, be certified by such bank or trust company, which bank or trust company may also be designated as the registrar and transfer agent, and be approved as to their legality by Shipman & Goodwin LLP, bond counsel to the City. The bonds shall be general obligations of the City and each of the bonds shall recite that every requirement of law relating to its issue has been duly complied with, that such bond is within every debt and other limit prescribed by law, and that the full faith and credit of the City are pledged to the payment of the principal thereof and the interest thereon. The Common Council hereby delegates to the Mayor and the Director of Finance, subject to the final approval of the President of the Common Council, the Majority Leader of the Common Council, the Minority Leader of the Common Council, and the Chairman of the Finance Committee of the Common Council, or any two of them (the "Committee"), the authority to determine the number of series to be issued, the principal amount of the bonds of each series to be issued, the annual installments of principal, redemption provisions, if any, and other terms, details and particulars of such bonds including the rate or rates of interest payable thereon and the terms of any purchase agreement executed in connection with the sale of the bonds in a negotiated underwriting.

Section 4. Said bonds shall be sold by the Mayor and Director of Finance in a competitive offering or by negotiation, in their discretion. If sold in a competitive offering, the bonds shall be sold at not less than par and accrued interest on the basis of the lowest net or true interest cost to the City. If the bonds are sold by negotiation, the purchase agreement shall be signed by the Mayor and the Finance Director, subject to the final approval by the Committee. The Mayor and the Director of Finance are authorized to prepare and distribute preliminary and final Official Statements of the City for use in connection with the offering and sale of any bonds.

Section 5. The Mayor and the Director of Finance are authorized to make temporary borrowings in anticipation of the receipt of the proceeds of said bonds. Notes evidencing such borrowings shall be in such denominations, bear interest at such rate or rates and be payable at such time or times as shall be determined by the Mayor and the Director of Finance, be executed in the name of the City by the manual or facsimile signatures of the Mayor, Comptroller and the Director of Finance, have the City seal or a facsimile thereof affixed, be certified by a bank or trust company designated by the Director of Finance, and be approved as to their legality by Shipman & Goodwin LLP, as bond counsel. Such notes shall be issued with maturity dates which comply with the provisions of the Connecticut General Statutes governing the issuance of such notes, as the same may be amended from time to time. The notes shall be general obligations of the City and each of the notes shall recite that every requirement of law relating to its issue has been duly complied with, that such note is within every debt and other limit prescribed by law, and that the full faith and credit of the City are pledged to the payment of the principal thereof and the interest thereon. The net interest cost on such notes, including renewals thereof, and the expense of preparing, issuing and marketing them, to the extent paid from the proceeds of such renewals or said bonds, may be included as a cost of the capital improvements for the financing of which said notes were issued. Upon the sale of the bonds, the proceeds thereof, to the extent required, shall be applied forthwith to the payment of the principal of and the interest on any such notes then outstanding or shall be deposited with a bank or trust company in trust for such purpose.

Section 6. In connection with the issuance of any bonds or notes authorized herein, the City may exercise any power delegated to municipalities pursuant to Section 7-370b, as may be approved and executed by the Mayor and the Director of Finance, including the authority to enter into agreements moderating interest rate fluctuation, provided any such agreement or exercise of authority shall be subject to final approval by the Committee.

Section 7. To meet any portion of the costs of such projects determined by the State of Connecticut Department of Energy and Environmental Protection to be eligible for funding under Section 22a-475 et seq. of the Connecticut General Statutes, as the same may be amended from time to time (the “Clean Water Fund Program”), the City is authorized and may issue interim funding obligations in anticipation of project loan obligations and project loan obligations (“Clean Water Fund Obligations”) in such denominations as the Mayor and Director of Finance shall determine. The Mayor and Director of Finance are hereby authorized to determine the amount, date, maturity, interest rate, form and other details and particulars of such Clean Water Fund Obligations, subject to the provisions of the Clean Water Fund Program, and the Mayor, Comptroller and the Director of Finance are authorized to execute and deliver the same. Said Clean Water Fund Obligations shall be secured as to both principal and interest by (i) a pledge of revenues to be derived from sewage system use and/or connection charges, benefit assessments, or both, (ii) the full faith and credit of the City, or (iii) any combination of (i) and (ii). The Mayor is hereby authorized to execute and deliver to the State in the name of and on behalf of the City Project Loan and Project Grant Agreements under the Clean Water Fund Program.

Section 8. Any appropriation, or portion thereof, not required, in the determination of the Common Council, for any Department set forth in Section 1, may be transferred by resolution of the Common Council to any other Department of the City.

Section 9. The City hereby expresses its official intent pursuant to §1.150-2 of the Federal Income Tax Regulations (the "Regulations"), to reimburse expenditures paid sixty days prior to and any time after the date of passage of this resolution, or otherwise as may be allowed under the Regulations, in the maximum amount and for the Projects with the proceeds of bonds, notes, or other obligations ("Tax Exempt Obligations") authorized to be issued by the City. The Tax Exempt Obligations shall be issued to reimburse such expenditures not later than 18 months after the later of the date of the expenditure or the substantial completion of the Projects, or such later date the Regulations may authorize. The City hereby certifies that the intention to reimburse as expressed herein is based upon its reasonable expectations as of this date. The Director of Finance or his designee is authorized to pay Project expenses in accordance herewith pending the issuance of Tax Exempt Obligations. The Director of Finance is authorized to amend such expression of official intent to bind the City pursuant to such changes he deems necessary or advisable to maintain the continued exemption from federal income taxation of interest on the Tax Exempt Obligations. While it is anticipated that the bonds or notes will qualify as tax exempt bonds, the Mayor and Director of Finance are authorized, upon the advice of bond counsel, to issue all or any portion of the bonds or notes as bonds or notes the interest on which is includable in the gross income of the owners thereof for federal income tax purposes and it is hereby found and determined that the issuance of any such bonds or notes is in the public interest.

Section 10. The Mayor and Director of Finance are hereby authorized, on behalf of the City, to enter into agreements or otherwise covenant for the benefit of bondholders or noteholders to provide information on an annual or other periodic basis to the Municipal Securities Rulemaking Board (the "MSRB") and to provide notices to the MSRB of material events as enumerated in Securities and Exchange Commission Exchange Act Rule 15c2-12, as amended, as may be necessary, appropriate or desirable to effect the sale of the bonds and notes authorized by this resolution. Any agreements or representations to provide information to the MSRB made prior hereto are hereby confirmed, ratified and approved.

Section 11. The Mayor and Director of Finance are hereby authorized, on behalf of the City, to enter into any other agreements, instruments, documents and certificates, including tax and investment agreements, for the consummation of the transactions contemplated by this resolution. The Mayor is hereby authorized, on behalf of the City, to apply for and accept any and all Federal and State loans and/or grants-in-aid of the Projects, to expend said funds in accordance with the terms hereof, and in connection therewith to contract in the name of the City with engineers, contractors and others to complete the Projects.

EXHIBIT A
2020-2021 CAPITAL BUDGET APPROPRIATIONS

	Amount	Subtotal
WATER POLLUTION CONTROL AUTHORITY		
Pump Station Upgrade	$3,000,000	
WWTP Rehabilitation	750,000	
SUBTOTAL WPCA		**$3,750,000**
BOARD OF EDUCATION		
New Cranbury School	$45,000,000	
Norwalk High School	50,279,655	
Cafeteria/Kitchen Renovations	3,500,000	
Fuel Tank Replacement	1,250,000	
Silvermine Driveway Improvements	80,000	
Air Conditioning Program	855,000	
BOE Asbestos Abatement Program	500,000	
Curriculum Materials & Textbooks	450,000	
BMHS Air Quality Recommendations	100,000	
Enhancement to School Security	200,000	
Instructional Technology	500,000	
SUBTOTAL BOARD OF EDUCATION		**$102,714,655**
RECREATION & PARKS		
School & Park Playgrounds	$300,000	
Basketball and Tennis Courts	575,000	
Athletic Fields	85,000	
Cranbury Park	580,000	
Calf Pasture Beach	325,000	
Vehicles	275,000	
West Rocks Soccer Complex	900,000	
Broad River Basketball Complex	2,500,000	
Turf Softball	1,000,000	
Backstops and Fencing	50,000	
Tree Planting	50,000	
Open Space Fund	50,000	
SUBTOTAL RECREATION & PARKS		**$6,690,000**

POLICE / COMBINED DISPATCH		
Cars and Vans	$624,575	
Communication Console	13,500,000	
SUBTOTAL POLICE / COMBINED DISPATCH		**$14,124,575**
FIRE		
Battery Powered Extrication Equipment	$110,000	
Mobile Radio Upgrade	177,402	
SCBA Airpacks, Facepieces	48,000	
Power Washer	10,964	
Training Tower	19,000	
Building Repairs Various Stations	35,000	
Utility Vehicles	25,500	
SUBTOTAL FIRE		**$425,866**
OPERATIONS & PUBLIC WORKS		
Bridge Repairs	$100,000	
Structural Inspection & Repairs	35,000	
West Cedar Bridge	1,800,000	
Pavement Management Program	5,000,000	
Sidewalks & Curbs	2,800,000	
Footpath Replacement	100,000	
General Drainage	250,000	
Watercourse Maintenance	4,000,000	
Norwalk River Flood Control	150,000	
Tree Planting	65,000	
East Avenue Reconstruction	1,500,000	
Tea21 Local Match	1,983,400	
Fleet Replacement	900,000	
Compactor Replacement	25,000	
City Hall Repairs & Improvements	230,000	
Various City Building Repairs	50,000	
Health Department	90,000	
Public Works Center	210,000	
Nathan Ely - Various Repairs	20,000	
Norwalk Museum	50,000	
Various Buildings - Environmental	20,000	
Ben Franklin - Various	135,000	
Sidewalk & Curb Building Management	50,000	
SUBTOTAL OPERATIONS & PUBLIC WORKS		**$19,563,400**
ECONOMIC & COMMUNITY DEVELOPMENT		
Small Business/Main Street Program	$150,000	
Library Expansion Architectural	1,570,000	
SUBTOTAL ECONOMIC & COMMUNITY DEVELOPMENT		**$1,720,000**

BUSINESS DEVELOPMENT & TOURISM		
Business Incentive Economic Analysis & Plan	$50,000	
Tourism Branding & Marketing Initiative	100,000	
Business Outreach & Marketing Strategy	50,000	
SUBTOTAL BUSINESS DEVELOPMENT & TOURISM		**$200,000**
ARTS COMMISSION		
MLK Boulevard Art	$50,000	
SUBTOTAL ARTS COMMISSION		**$50,000**
TRANSPORTATION, MOBILITY AND PARKING		
Traffic Signals	$550,000	
Transportation Master Plan	210,000	
Projected Crosswalks	30,000	
Safe Routes to School	225,000	
Fleet Equipment	40,000	
Striping and Signing	150,000	
Artistic Crosswalk Signs	25,000	
New Sidewalk Construction	100,000	
Rowayton Avenue Sidewalk	30,000	
Hunt Street/Witch Lane Sidewalks	50,000	
George Avenue Sidewalks	40,000	
Norwalk River Valley Trail	50,000	
Pavement Markings for Biking	50,000	
SUBTOTAL TRANSPORTATION, MOBILITY AND PARKING		**$1,550,000**
PARKING AUTHORITY		
Parking Facilities	$912,000	
Residential Parking Permits	150,000	
Parking Wayfinding Signage	100,000	
SUBTOTAL PARKING AUTHORITY		**$1,162,000**
LIBRARY		
Laptop Dispensers	$70,000	
Norwalk Newspaper Digitization	50,000	
Auditorium Refresh	68,000	
SUBTOTAL LIBRARY		**$188,000**
HISTORICAL COMMISSION		
ADA Access Mill Hill	$134,000	
Lockwood House ADA Access	314,000	
Smith Street Buildings	21,000	
LM Mansion Code & Repairs	50,000	
Museum Collection Archive/Cataloging	10,000	
SUBTOTAL HISTORICAL COMMISSION		**$529,000**

HEALTH DEPARTMENT		
Health Building Upgrades	$31,000	
SUBTOTAL HEALTH DEPARTMENT		**$31,000**
REDEVELOPMENT		
Affordable Housing	$250,000	
Façade Improvements	150,000	
SUBTOTAL REDEVELOPMENT		$**400,000**
PLANNING & ZONING		
Update of Zoning Regulations	$200,000	
SUBTOTAL PLANNING & ZONING		**$200,000**
INFORMATION TECHNOLOGY		
Citywide Technology Projects	$433,860	
SUBTOTAL INFORMATION TECHNOLOGY		$**433,860**
HUMAN RELATIONS AND FAIR RENT		
ADA Compliance	$100,000	
SUBTOTAL HUMAN RELATIONS AND FAIR RENT		$**100,000**
		$153,832,356

EXHIBIT B
2020-2021 CAPITAL BUDGET BONDING

	Amount	Subtotal
WATER POLLUTION CONTROL AUTHORITY		
Pump Station Upgrade	$0	
WWTP Rehabilitation	0	
SUBTOTAL WPCA		$**0**
BOARD OF EDUCATION		
New Cranbury School	$30,600,000	
Norwalk High School	50,279,655	
Cafeteria/Kitchen Renovations	3,500,000	
Fuel Tank Replacement	1,250,000	
Silvermine Driveway Improvements	80,000	
Air Conditioning Program	855,000	
BOE Asbestos Abatement Program	340,000	
Curriculum Materials & Textbooks	450,000	
BHMS Air Quality Recommendations	100,000	
Enhancement to School Security	200,000	
Instructional Technology	500,000	
SUBTOTAL BOARD OF EDUCATION		**$88,154,655**
RECREATION & PARKS		
School & Park Playgrounds	$300,000	
Basketball and Tennis Courts	575,000	
Athletic Fields	85,000	
Cranbury Park	580,000	
Calf Pasture Beach	325,000	
Vehicles	275,000	
West Rocks Soccer Complex	900,000	
Broad River Basketball Complex	2,500,000	
Turf Softball	1,000,000	
Backstops and Fencing	50,000	
Tree Planting	50,000	
Open Space Fund	50,000	
SUBTOTAL RECREATION & PARKS		**$6,690,000**

POLICE / COMBINED DISPATCH		
Cars and Vans	$624,575	
Communication Console	13,500,000	
SUBTOTAL POLICE / COMBINED DISPATCH		**$14,124,575**
FIRE		
Battery Powered Extrication Equipment	$110,000	
Mobile Radio Upgrade	177,402	
SCBA Airpacks, Facepieces	48,000	
Power Washer	10,964	
Training Tower	19,000	
Building Repairs Various Stations	35,000	
Utility Vehicles	25,500	
SUBTOTAL FIRE		$**425,866**
OPERATIONS & PUBLIC WORKS		
Bridge Repairs	$100,000	
Structural Inspection & Repairs	35,000	
West Cedar Bridge	360,000	
Pavement Management Program	4,250,000	
Sidewalks & Curbs	1,500,000	
Footpath Replacement	100,000	
General Drainage	250,000	
Watercourse Maintenance	4,000,000	
Norwalk River Flood Control	150,000	
Tree Planting	65,000	
East Avenue Reconstruction	1,500,000	
Tea21 Local Match	115,000	
Fleet Replacement	900,000	
Compactor Replacement	25,000	
City Hall Repairs & Improvements	230,000	
Various City Building Repairs	50,000	
Health Department	90,000	
Public Works Center	210,000	
Nathan Ely - Various Repairs	20,000	
Norwalk Museum	50,000	
Various Buildings - Environmental	20,000	
Ben Franklin - Various	135,000	
Sidewalk & Curb Building Management	50,000	
SUBTOTAL OPERATIONS & PUBLIC WORKS		$**14,205,000**
ECONOMIC & COMMUNITY DEVELOPMENT		
Small Business/Main Street Program	$150,000	
Library Expansion Architectural	1,570,000	
SUBTOTAL ECONOMIC & COMMUNITY DEVELOPMENT		**$1,720,000**

BUSINESS DEVELOPMENT & TOURISM		
Business Incentive Economic Analysis & Plan	$50,000	
Tourism Branding & Marketing Initiative	100,000	
Business Outreach & Marketing Strategy	50,000	
SUBTOTAL BUSINESS DEVELOPMENT & TOURISM		**$200,000**
ARTS COMMISSION		
MLK Boulevard Art	$50,000	
SUBTOTAL ARTS COMMISSION		**$50,000**
TRANSPORTATION, MOBILITY AND PARKING		
Traffic Signals	$550,000	
Transportation Master Plan	210,000	
Projected Crosswalks	30,000	
Safe Routes to School	225,000	
Fleet Equipment	40,000	
Striping and Signing	150,000	
Artistic Crosswalk Signs	25,000	
New Sidewalk Construction	100,000	
Rowayton Avenue Sidewalk	30,000	
Hunt Street/Witch Lane Sidewalks	50,000	
George Avenue Sidewalks	40,000	
Norwalk River Valley Trail	50,000	
Pavement Markings for Biking	50,000	
SUBTOTAL TRANSPORTATION, MOBILITY AND PARKING		$**1,550,000**
PARKING AUTHORITY		
Parking Facilities	$0	
Residential Parking Permits	0	
Parking Wayfinding Signage	0	
SUBTOTAL PARKING AUTHORITY		$**0**
LIBRARY		
Laptop Dispensers	$70,000	
Norwalk Newspaper Digitization	50,000	
Auditorium Refresh	68,000	
SUBTOTAL LIBRARY		$**188,000**
HISTORICAL COMMISSION		
ADA Access Mill Hill	$134,000	
Lockwood House ADA Access	314,000	
Smith Street Buildings	21,000	
LM Mansion Code & Repairs	50,000	
Museum Collection Archive/Cataloging	10,000	
SUBTOTAL HISTORICAL COMMISSION		$**529,000**

HEALTH DEPARTMENT		
Health Building Upgrades	$31,000	
SUBTOTAL HEALTH DEPARTMENT		**$31,000**
REDEVELOPMENT		
Affordable Housing	$250,000	
Façade Improvements	150,000	
SUBTOTAL REDEVELOPMENT		$**400,000**
PLANNING & ZONING		
Update of Zoning Regulations	$200,000	
SUBTOTAL PLANNING & ZONING		**$200,000**
INFORMATION TECHNOLOGY		
Citywide Technology Projects	$433,860	
SUBTOTAL INFORMATION TECHNOLOGY		$**433,860**
HUMAN RELATIONS AND FAIR RENT		
ADA Compliance	$100,000	
SUBTOTAL HUMAN RELATIONS AND FAIR RENT		$**100,000**
		$129,001,956