FINANCE/CLAIMS COMMITTEE MEETING
Thursday, June 10, 2021, 7:00 P. M.
By Zoom Virtual Teleconference:

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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

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https://www.norwalkct.org/1913/Meeting-Notices

AGENDA

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

   May 13, 2021 – Regular Meeting
5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated:

   June 10, 2021
6. Narrative on Tax Collections dated June 7, 2021 – Receive Report and discuss.
7. Monthly Tax Collector’s Reports dated May 2021 – Receive Report and discuss.
8. Receive Oak Hills Authority monthly Financial Statements for April 2021.
9. NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Norwalk:

   a. 1. That pursuant to Norwalk City Code Chapter 58, the Mayor is hereby authorized, directed, and empowered in the name of and in behalf of the City of Norwalk to execute the attached Tax Abatement Agreement, and any amendments or revisions thereto, provided such amendments or revisions are not of a substantive nature. In general, the Tax Abatement Agreement is designed to abate the municipal real estate taxes of the ROWAYTON SENIOR HOUSING CORPORATION for a period of up to 40 years, except there will be a payment in lieu of taxes as more detailed in the Agreement.

   b. 2. The Mayor is further authorized to provide such information or execute such other documents in connection with this tax abatement to or with such agencies of the federal or state governments as may assist the ROWAYTON SENIOR HOUSING CORPORATION in meeting its commitment to make payments in lieu of taxes to the City.

10. From Board of Estimate and Taxation Special Capital Appropriation Request:
    a. RESOLUTION: Approve a special capital appropriation in an amount not to exceed $180,000 for capital project account number 09206030-5777-C0631, West Rocks Soccer Complex to be used for additional drainage improvements and tree plantings.

    b. RESOLUTION: Authorize the issuance of $180,000 General Obligation bonds of the City to meet the appropriation for project 09206030-5777-C0631, West Rocks Soccer Complex.

11. Adjournment.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
MAY 13, 2021

ATTENDANCE: Greg Burnett, Chair; David Heuvelman, Tom Keegan, Diana Revolus, George Theodoridis

OTHERS: Chitsamay Lam, Comptroller; Lisa Biagiarelli, Tax Collector; Henry Dachowitz, Finance Director; Michael DePalma, Sharon Conners, Lamond Daniels, Mayor's Office; Bruce Chudwick, City of Norwalk Bond Counsel

This meeting was conducted by Zoom/Teleconference.
The public was able to listen to this meeting by calling a conference line.

CALL TO ORDER

Mr. Burnett called the meeting at 7:03 p.m.

ROLL CALL

Mr. Burnett called the roll. A quorum was present. Mr. Burnett said that he had been contacted by Mr. Kydes who said he would not be able to attend the meeting.

PUBLIC PARTICIPATION

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

APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS:

- **April 8, 2021 –** Regular Meeting

**** MR. HEUVELMAN MOVED THE MINUTES OF THE APRIL 8, 2021 – REGULAR MEETING**.

Page 1, under **ATTENDANCE**, "Jessica V." should be changed to "Jessica Vonashek"

Page 2, last paragraph: please change the following from:

> "due to the extended grace period, March 31st was not the end of the cycle rather April 1st was. "

To: “due to the extended grace period, February 1st, was not the end of the cycle, rather April 1st was. ”

Page 3, paragraph 1, second to last sentence: please change: “They will be filing lean certificates.” To: “They will be filing lien certificates.”

Page 6. first paragraph: please correct Ms. Vonashek’s last name.

**** THE MOTION TO APPROVE THE MINUTES OF APRIL 8, 2021 REGULAR MEETING AS CORRECTED PASSED WITH THREE (3) (HEUVELMAN, KEEGAN AND REVOLUS) AND ONE (1) ABSTENTION (THEODORIDIS**).

Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated: May 13, 2021

Narrative on Tax Collections dated May 13, 2021 – Receive Report and discuss.

Monthly Tax Collector’s Reports dated April 2021 – Receive Report and discuss.

Ms. Biagiarelli presented her report. The Claims report was for Information only. Lien Variance Certificates have been filed. Mr. Burnett displayed the report on the screen.

The tax bills will be sent out by the middle of June. She explained that the sale has been moved to the third Monday in September.

Mr. Burnett asked about the two remaining months in relationship to the amount already collected. Ms. Biagiarelli said that the collection rate was a bit spotty last year due to COVID, but things are smoothing out. Mr. Dachowitz agreed and reviewed the details with the Committee. He said that he expected that they would come in at 98.7%.

Mr. Heuvelman thanked Ms. Biagiarelli for the work that she and her team have done. He asked how many properties were still on the tax lien sale. Ms. Biagiarelli said that there were over 200 on the list but they are working on reviewing the list. She gave a brief overview of how the decision for including a property on the list was made. Generally, when they start the sale, they start with 200 but this year will most likely be lower due to the State mandated moratorium on lien sales because of COVID.

Mr. Dachowitz said that the notifications had been sent out and a number of property owners submitted payments.

Mr. Heuvelman said that Ms. Biagiarelli had seemed to indicate that there would not be an extension on taxes this year. Ms. Biagiarelli said that they were in touch with State OPM Office about this but there have not been any details released at this time.

Mr. Heuvelman asked about the e-check cost increased from .99¢ to $1.25, but the credit card cost decreased.

Mr. Burnett said that the three reports were all for informational purposes. He thanked Ms. Biagiarelli for all the hard work she and her team did during COVID.

Receive Oak Hills Authority monthly Financial Statements for March 2021.

Mr. DePalma, the Oak Hills Authority Vice President, said that their revenue had exceeded their budget planning. They expect the half way house to be opened on the 20th and restaurant repairs are underway.

Mr. Heuvelman asked if the lease was to come through the Council for approval. Mr. DePalma said that his attorney had informed him that they did not need to bring it to the Council. He said that the agreement had been circulated and he had no problem bringing it to the Council if needed. The Authority will be paying for the repairs. A discussion followed about the details.

Mr. Burnett said that the City legal team has been working with the Authority and they are trying to clarify whether it needs an approval or just as an informational item.

Authorize the Mayor, Harry W. Rilling to execute the Grant Assignment Certification, SFY 2022 assigning State of Connecticut 13b-38bb Elderly and Disabled Demand Responsive Municipal Grant Program apportioned funds to operation of transportation services coordinating entity, Norwalk Transit District. City of Norwalk General Fund budget grants to Elderhouse $18,000 and grants to Norwalk Senior Center $390,000 for Fiscal Year 2022.

**** MR. HEUVELMAN MOVED THE ITEM**.

Mr. Daniels said that this was an annual grant that the City provides for Elderhouse and the Senior Center. He explained that the grants have been moved to his office. He then provided the details about what the grant funding covers to the Committee. The City needs to be committed to the dollar amount so that the NTD can provide the transportation for the elderly.

**** THE MOTION TO AUTHORIZE THE MAYOR, HARRY W. RILLING TO EXECUTE THE GRANT ASSIGNMENT CERTIFICATION, SFY 2022 ASSIGNING STATE OF CONNECTICUT 13B-38BB ELDERLY AND DISABLED DEMAND RESPONSIVE MUNICIPAL GRANT PROGRAM APPORTIONED FUNDS TO OPERATION OF TRANSPORTATION SERVICES COORDINATING ENTITY, NORWALK TRANSIT DISTRICT. CITY OF NORWALK GENERAL FUND BUDGET GRANTS TO ELDERHOUSE $18,000**

AND GRANTS TO NORWALK SENIOR CENTER $390,000 FOR FISCAL YEAR 2022 PASSED UNANIMOUSLY.

Receive Board of Estimate and Taxation Other Business from May 3, 2021:

> **a. RESOLUTION, MAKING APPROPRIATIONS, for various Public Improvements aggregating $31,416,972 for the FY 2021-22 Capital Budget and authorizing the issuance of $31,416,972 General Obligation Bonds of the City to meet certain appropriations in the FY 2021-22 Capital Budget**.

**** MR. KEEGAN MOVED THE ITEM**.

Mr. Dachowitz said that this was the culmination of the Capital Budget. This structured the same way as it has been in prior years.

Mr. Bruce Chudwick, the City of Norwalk Bond Counsel, presented a brief overview of the bond process. Mr. Dachowitz then explained that there was a disconnect between the time that an amount of a bond is authorized and the time when the actual bonding is borrowed. Mr. Dachowitz then explained that the City had received a request from the Sixth Taxing District in order to borrow on their behalf. Due to the timing, all of the figures for this District Capital Project are not available. The Taxing Districts do not request the City to borrow on their behalf on an annual basis. He said that the Taxing Districts are current on their loan repayments. Discussion followed about the interest rates and other details.

Mr. Heuvelman thanked Mr. Dachowitz for the information that he has provided to the Council during COVID. He asked what the City's status was regarding borrowing and the interest rates. The City has about $280 million in outstanding bonds. They have a capacity of approximately $21 million in new debt. There is about $20-$22 million in old debt that will be retired. He reviewed the details with the Council.

**** THE MOTION TO RECEIVE BOARD OF ESTIMATE AND TAXATION OTHER BUSINESS FROM MAY 3, 2021:**

> **A. RESOLUTION, MAKING APPROPRIATIONS, FOR VARIOUS PUBLIC IMPROVEMENTS AGGREGATING $31,416,972 FOR THE FY 2021-22 CAPITAL BUDGET AND AUTHORIZING THE ISSUANCE OF $31,416,972 GENERAL OBLIGATION BONDS OF THE CITY TO MEET CERTAIN APPROPRIATIONS IN THE FY 2021-22 CAPITAL BUDGET**.

PASSED UNANIMOUSLY.

Authorize the Mayor to execute Amendment one (1) to the Master Lease Agreement for Office Copiers with TGI Office Automation to execute a four (4) year extension to this master agreement for a total amount not to exceed $268,505.21.

**** MS. REVOLUS MOVED THE ITEM**.

Ms. Connors, the Purchasing Agent came forward and aid that TGI Office Automation had been providing services to the City and the administration has been pleased with them. Due to COVID, the staff were working from home and this significantly reduced the amount of copying. The staff will be returning to work on site on the 20th. People are working smarter, so she expects to have a reduction in usage. She said that they would like to continue their partnership with TGI.

Mr. Burnett asked if they would have any flexibility in the contract if the usage does decrease. Ms. Connor said that she would look into this and report back to Mr. Burnett. Ms. Connor said that unlike a corporate office, there is no copy room and each department has their own machines. They will be reviewing the office space environment to insure they have enough machines.

Mr. Burnett asked about the BOE. Ms. Connor said that they have a similar arrangement, but with a different contractor. She said that she often coordinates with the BOE Purchasing Agent.

Mr. Dachowitz asked about the various rates for the machines, which Ms. Connor reviewed with him.

Ms. Revolus said that when there is a decrease in copies, there is an increase in cost. Ms. Connor said that they have a flat rate for black and white and a different rate for color.

Ms. Revolus asked if there was an increased charge per page if the count goes lower. Ms. Connor said this was correct and the toner and repairs are part of the contract.

** **THE MOTION TO AUTHORIZE THE MAYOR TO EXECUTE AMENDMENT ONE (1) TO THE MASTER LEASE AGREEMENT FOR OFFICE COPIERS WITH TGI OFFICE AUTOMATION TO EXECUTE A FOUR (4) YEAR EXTENSION TO THIS MASTER AGREEMENT FOR A TOTAL AMOUNT NOT TO EXCEED $268,505.21 PASSED UNANIMOUSLY**.

Mr. Burnett asked Ms. Connor to send additional information on the flexibility of the contract.

ADJOURNMENT.

**** MS. REVOLUS MOVED TO ADJOURN.**
**** THE MOTION PASSED UNANIMOUSLY**.

The meeting adjourned at 8:00 p.m.

Respectfully submitted,

S. L. Soltes
Telesco Secretarial Services

AGENDA

JUNE 10TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
ACAR LEASING LTD	19-MV-300641	$116.85	PRORATION
ACAR LEASING LTD	19-MV-400110	$281.80	PRORATION
ACAR LEASING LTD	19-MV-300405	$201.10	PRORATION
BAFF WESLEY A	19-MV-304199	$1016.27	PRORATION
CAB EAST LLC	19-MV-308837	$291.43	PRORATION
CCAP AUTO LEASE	19-MV-SEE ATTACHED	$4,030.27	PRORATION
ENTERPRISE FM TRUST	19-MV-320788	$810.28	PRORATION
FINANCIAL SER VEH TRUST	18-MV-404863	$1495.15	PRORATION
	19-MV-322713	$500.51	PRORATION
FINANCIAL SER VEH TRUST	19-MV-322929	$344.97	PRORATION
GILBERTO CHAVARRIA PAINT LLC	19-MV-326306	$128.32	PRORATION
GONZALEZ JESSICA	19-MV-327116	$113.37	PRORATION
GREUTER DANIEL ARIE	19-MV-327963	$16.07	PRORATION
	19-MV-404513	$31.81	PRORATION
JEAN-LOUIS STENDHAL	19-MV-334128	$111.52	PRORATION
KESELMAN PAUL	19-MV-336898	$66.45	PRORATION
NEWSOME RAVINA AVERIL	19-MV-348492	$42.87	PRORATION
NISSAN INFINITI LT	19-MV-348855	$257.62	PRORATION
NISSAN INFINITI LT	19-MV-349335	$114.39	PRORATION
SACCHINELLI NICHOLAS	19-MV-359339	$24.22	PRORATION
SINGH IMREET	19-MV-361946	$390.74	PRORATION
STILE RICHARD A	19-MV-364142	$45.93	PRORATION
	19-MV-364143	$193.24	PRORATION

ITEM 5

AGENDA

JUNE 10TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
TOYOTA MOTOR CREDIT CO	19-MV-411030	$146.60	PRORATION
	19-MV-411031	$96.89	PRORATION
	19-MV-411058	$73.53	PRORATION
	19-MV-411177	$71.92	PRORATION
USB LEASING LT	16-MV-413990	$560.67	PRORATION
	17-MV-368084	$2636.63	PRORATION
	18-MV-368455	$2103.80	PRORATION
	19-MV-369043	$1452.38	PRORATION
USB LEASING LT	19-MV-368993	$64.20	PRORATION
VAULT TRUST	19-MV-369875	$199.71	PRORATION
	19-MV-369908	$131.07	PRORATION
	19-MV-369927	$224.17	PRORATION
	19-MV-369960	$262.15	PRORATION
	19-MV-369989	$158.75	PRORATION
VCFS AUTO LEASING CO	19-MV-369643	$497.09	PRORATION
WOJNA BERNARD C	19-MV-373547	$265.97	PRORATION
ZECCOLA BRIAN FRANCIS	19-MV-412277	$253.62	PRORATION

REAL ESTATE

CORELOGIC TAX SERVICE 230 NEW CANAAN AVE UNIT 20 5-46-64-20	19-RE-103360	$4900.36	PARCEL ERROR
CORELOGIC TAX SERVICE 3 VALLEYVIEW RD UNIT 19 5-22B-16-19	19-RE-129041	$860.91	OVER PYMT

ITEM 5

AGENDA

JUNE 10TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
LANDER ENTERPRISES LLC			
44 OLD ROCK LN			
5-59-4-0	19-RE-102193	$3028.70	OVER PYMT
JANKOWSKI THERESA			
14 EDITH LN			
5-21-275-0	19-RE-113176	$3821.38	OVER PYMT
MAWBY WALTER & MARLA			
5 WESTVIEW AVE			
5-73B-8-0	19-RE-108923	$5305.26	DUP/OVER PYMT
PASCHALIDIS LEONARD & SOPHIA	17-RE-120772	$1254.00	
138 MAIN ST	18-RE-120764	$1280.00	
1-85-2-0	19-RE-120786	$390.50	ADJ SEW BY WPCA
PICCIRILLO MARY			
9 PARK ST 2S			
1-68-2-2S	19-RE-121330	$736.68	PAID IN ERROR
STEVENSON PUNITHA			
22 BOULDER RD			
5-68-99-0	19-RE-125765	$94.59	WEBSITE ERROR

CCAP

BILL #	PLATE #	VIN#		AMOUNT
19-311547	AC33468	1C4NJDEB2GD674271	$	308.39
18-311647	AC33468	1C4NJDEB2GD674271	$	188.85
19-311740	WOOGIE	1C4RJFBGXJC109101	$	278.71
18-311249	AB70170	1C4RJFBG2FC919216	$	406.10
18-311629	AL93230	1C4PJMDB1JD575359	$	171.77
18-311646	AC33451	1C4RJFAG3FC191147	$	274.86
17-402565	AM37517	1C4NJRFBXGD745745	$	29.22
18-311228	AM37517	1C4NJRFBXGD745745	$	335.67
18-311265	AC20087	1C4PJMDB4GW205813	$	280.23
18-311384	AR64757	1C4RJFBG2JC476025	$	741.89
18-311397	AG60132	1C4RJFAGXHC758487	$	138.45
18-311580	AK01085	3C4NJDBB2HT639827	$	128.01
TOTAL				**$ 3,282.15**

LIST YR./BILL NO.	REG.	VIN		REFUND
17-311607	7ANUE4	1C4RJFAG9FC627631	$	428.60
19-311385	AJ21967	1C4RJFLG8HC904043	$	171.21
18-311208	AB70188	1C3CCCAB3FN656313	$	148.31
		TOTAL	**$**	**748.12**

TOTAL
$4,030.27

EMAILED TO
SANTANDAR (CCAP)
4-26-21

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

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

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

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance & Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: June 7, 2021
Re: Narrative for May 2021 Tax Collector's Report

As of the end of May, 2021, eleven months through the fiscal year that began on July 1, 2020 and with only one month remaining, we had collected in excess of $347 million, or **98.85%** of our now $351 million adjusted current tax levy on the 2019 grand list. As of the end of May 2021, we also collected more than $16.5 million of our sewer use levy, or **98.25%.** We also collected 87.91% of the year's IPP (Industrial Pretreatment Program) fee on behalf of the Water Pollution Control Authority.

Compared with the prior fiscal year, we ended May slightly ahead with regard to taxes (0.52%), very slightly down with regard to sewer use (-0.13%), and ahead with the IPP fee (1.51%). Overall, collections remain good, and we met our budgeted collection goal of 98% of levy in spite of COVID related and other issues.

With regard to prior years' collections, through May, 2021 we now (again) show a net collection of nearly $3.8 million; now more than a quarter of a million dollars ahead of the $3.5 million in back taxes, interest, lien fees collected during the same period in the prior year. Bear in mind that during this fiscal year we did lose a significant amount of prior year revenue due to settlements of court cases initiated by taxpayers who appealed their tax assessments from prior years, as well as the current assessment year.

Regarding our tax sale, we have collected in excess of $4.8 million since November 2019 on properties originally slated for sale. The sale was put on hold in the spring of 2020 due to COVID 19. Since then, the state lifted the prohibitions on tax sales, and I rescheduled the sale for Monday, September 20, 2021. More than 100 of the accounts we began working on in November 2019 have been paid in full. The extended grace period has made working on the sale challenging, but our budgeted collection goals for this current fiscal year and for the fiscal year ending 2022 are both predicated on the infusion of revenue generated by the tax sale. Earlier this month we refined our criteria, and have added more properties to the sale. This is our highest dollar amount sale to date, surpassing our prior record of $4.6 million. We expect the list of sale properties to be posted within the next four to six weeks. I will continue to update everybody on the sale as we progress.

We are also working on other collection enforcement measures, including withholding of health permits when past due taxes are owed; alias tax warrants on business personal property accounts; and wage garnishments.

Maintaining high current and back tax collection rates promotes budgetary stability and allows the Board of Estimate and Taxation to set lower mill rates for all taxpayers. A higher current collection rate enables less of an allowance for "uncollectible" taxes, and correspondingly lower mill rates.

With regard to the new fiscal year, our 2020 grand list property tax bills are at the printer, and should be mailed by June 21. I will provide a more current update verbally at the meeting on June 10. There are no COVID related extensions this year and these bills are due July 1, 2021. The last day to pay is Monday, August 2, 2021 as August 1 falls on a Sunday.

Taxpayers have numerous payment options, and can pay their property taxes by mail, over the telephone, online, or in person. Information is available on the tax collector's home page, www.norwalkct.org/taxcollector . When paying online, taxpayers may use an electronic check (ACH payment), or a debit, credit or ATM card. The cost of an electronic check is only $1.25. This is a convenient, cost effective and safe alternative that avoids the delays inherent in mailing payment and allows for a contact-less transaction.

Taxpayers who prefer to pay in person may pay at our office at City Hall, open Monday through Friday from 8:30 am to 4 pm with no appointment needed and no lunch time closure.

Those who wish may also pay in person at one of a dozen Norwalk bank branches that participate in our satellite tax collection program. Taxpayers do not need to be a customer of the bank. They need to bring their current tax bill with them. The banks offer the service of allowing the customer to walk in or drive up, present their current tax bill and make payment at the branch. The customer receives part of their bill back as their receipt and the other portion will be retrieved by our office. Our records are updated to reflect the payment and the customer is afforded the opportunity to pay in person without having to make the trip to City Hall. This is a convenient option for those who may want an in person transaction but do not want to navigate the parking lot at city hall, or who find it more convenient to visit a bank branch close to where they live or work. Participating bank branches include Norwalk storefront locations of Patriot Bank, M&T Bank, Bankwell, Norwalk Bank and Trust, Webster Bank, and Fairfield County Bank. We encourage taxpayers to take advantage of this no cost service.

TAX COLLECTOR'S REPORT
MAY 2021

FISCAL YEAR 2020-2021 (2019 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 20 - MAY 21	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$20,760,190.24	$19,426,331.33	93.57%	$20,428,914.50	($331,275.74)	95.09%
AUTOMOBILE-SUPPLEMENTAL	$2,974,458.75	$2,554,767.90	85.89%	$2,929,006.90	($45,451.85)	87.22%
PERSONAL PROPERTY	$20,000,411.00	$19,404,193.53	97.02%	$19,955,004.24	($45,406.76)	97.24%
REAL ESTATE	$310,928,205.46	$305,699,328.70	98.32%	$307,794,742.74	($3,133,462.72)	99.32%
TOTAL TAX	**$354,663,265.45**	**$347,084,621.46**	**97.86%**	**$351,107,668.38**	**($3,555,597.07)**	**98.85%**
SEWER USE	$16,883,967.00	$16,586,793.13	98.24%	$16,882,252.34	($1,714.66)	98.25%
IPP FEE	$200,500.00	$175,824.00	87.69%	$199,999.78	($500.22)	87.91%
FISCAL YEAR 2019-2020 (2018 GRAND LIST)	**ORIGINAL LEVY**	**JUN 19 - MAY 20**				
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%
TAX DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	$19,625,548.55	$19,256,192.56	0.01%	$17,741,214.59	($1,884,333.96)	0.52%
SEWER DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	$197,539.00	$273,582.42	0.48%	$299,721.04	$102,182.04	-0.13%
IPP DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	($2,750.00)	($1,291.84)	0.55%	($5,000.22)	($2,250.22)	1.51%

BACK TAXES COLLECTED	FISCAL YR 2020-2021 (JUL 20 - MAY 21)	FISCAL YR 2019-2020 (JUL 19 - MAY 20)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$1,334,130.78	$1,704,507.59	($370,376.81)
PRIOR SEWER USE FEE	$223,352.50	$131,821.33	$91,531.17
PRIOR IPP FEE	$11,669.66	$12,364.88	($695.22)
TOTAL PRIOR TAX, SEWER & IPP	**$1,559,152.94**	**$1,848,693.80**	**($279,540.86)**
CURRENT INTEREST	$940,591.09	$789,096.65	$151,494.44
PRIOR INTEREST	$1,022,145.25	$687,173.06	$334,972.19
SEWER USE FEE INTEREST	$98,315.67	$77,216.20	$21,099.47
IPP FEE INTEREST	$7,274.51	$6,580.04	$694.47
TOTAL INTEREST COLLECTED	**$2,068,326.52**	**$1,560,065.95**	**$508,260.57**
PRIOR LIEN FEE	$12,844.36	$12,019.72	$824.64
CURRENT LIEN FEE	$3,117.18	$5,434.85	($2,317.67)
TOTAL LIEN FEE COLLECTED	**$15,961.54**	**$17,454.57**	**($1,493.03)**
MISC FEES COLLECTED**	**$122,901.96**	**$121,312.27**	**$1,589.69**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$3,776,342.96**	**$3,647,526.69**	**$228,816.37**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION & SUSPENSE TRANSFERS

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

Updated through *4/30/2021*

Year to Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	22,452	31,308	8,856	39.4%	Strong rounds, on track for all-time high during a fiscal year.
	Non-Revenue Rounds	5,444	7,870	2,426	44.6%	Includes season passholder rounds.
	Total Rounds	27,896	39,178	11,282	**40.4%**	
	Carts	14,958	20,756	5,798	38.8%	Linked to higher rounds.
	ID Cards	936	943	7	0.7%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	1,177,980	1,607,653	429,673	36.5%	See above, much higher rounds than expected due in part to COVID restrictions.
	Tennis Revenue	15,000	15,000	-	0.0%	
	Restaurant Revenue	13,400	13,650	250	1.9%	Restaurant revenue should begin accruing in June.
	Other Revenue	15,952	13,845	(2,107)	-13.2%	No movement on advertising revenue.
	Total Revenue	**1,222,332**	**1,650,148**	**427,816**	**35.0%**	
	Management Salary	131,500	137,689	6,189	4.7%	Driven by creation of GM position.
	Operations Salary	113,867	154,190	40,323	35.4%	More hours worked due to high golf and cart rounds, however being watched closely for remainder of FY.
	Maintenance Salary	338,934	345,768	6,834	2.0%	Well-managed maintenance workloads and expense despite high rounds / park usage.
	Employee Benefits	107,880	116,154	8,274	7.7%	Higher wages resulting in higher payroll taxes.
	Administrative	151,005	167,538	16,533	10.9%	Increased credit card fees due to increased rounds and fewer cash transactions.
	Interest & Insurance	62,702	60,590	(2,112)	-3.4%	
	Sales & Operations	2,824	4,997	2,173	76.9%	
	Park Maintenance	147,666	158,301	10,635	7.2%	Water over-budget by $17k offset by Ag&Chem under-budget by $(4)k.
	Park Equipment	63,951	62,368	(1,583)	-2.5%	
	Carts	95,036	92,764	(2,272)	-2.4%	
	Operating Expense	**1,215,365**	**1,300,359**	**84,994**	**7.0%**	
	Operating Income	**6,967**	**349,789**	**342,822**	**4920.7%**	
Balance Sheet	Capital Improvements	(70,000)	(49,342)	20,658	-29.5%	Spend includes new Irrigation control system and new roof at admin building.
	Line of Credit Balance	(50,000)	-	50,000	-100.0%	
	Cash Balance	492	323,053	322,561	65561.2%	Improved cash position. Last year we had taken the full $200k limit against our Line of Credit.

Updated through *4/30/2021*

Rest of Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	7,569	9,461	1,892	25.0%	Expect a slight slowdown in rounds. COVID restrictions are loosening but golf interest / **new members** are up.
	Non-Revenue Rounds	2,470	2,470	-	0.0%	
	Total Rounds	10,039	11,931	1,892	18.8%	Potential of hitting 50,000 total rounds this fiscal year.
	Carts	5,042	6,303	1,261	25.0%	Linked to higher rounds.
	ID Cards	234	234	-	0.0%	

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	406,552	508,190	101,638	25.0%	See above, much higher rounds than expected due in part to COVID restrictions.
	Tennis Revenue	10,000	16,800	6,800	68.0%	Tennis contract is finalized.
	Restaurant Revenue	4,000	4,000	-	0.0%	We now have Dry Dock Smokin' Aces as our food and beverage operator. Partial opening at end of May.
	Other Revenue	5,108	3,108	(2,000)	-39.2%	We are not capitalizing on potential advertising revenue.
	Total Revenue	**425,660**	**532,098**	**106,438**	**25.0%**	
	Salaries	163,909	184,000	20,091	12.3%	Driven by higher rounds and creation of GM position.
	Employee Benefits	23,332	29,000	5,668	24.3%	
	Administrative	35,631	40,000	4,369	12.3%	Credit card fees will continue to come in over-budget; utilities likely will be under-budget.
	Debt Service & Insurance	14,187	15,000	813	5.7%	
	Sales & Operations	2,176	10,000	7,824	359.6%	Repairs and Maintenance in Clubhouse will cause an annual overage. Approved by Authority.
	Park Maintenance	37,034	38,500	1,466	4.0%	
	Park Equipment	12,049	12,049	-	0.0%	
	Carts	41,129	40,000	(1,129)	-2.7%	Renewed cart lease came in slightly under expectations.
	Operating Expense	**329,447**	**368,549**	**39,102**	**11.9%**	
	Uncategorized Exp/Rev					
	Operating Income	**96,213**	**163,549**	**67,336**	**70.0%**	
Balance Sheet	Capital Improvements	(5,000)	(55,000)	(50,000)	1000.0%	Restaurant and Halfway house improvements will be hitting capital expense in May and June.
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Cash Balance	17,862	407,762	389,900	2182.8%	Improved cash position with no LOC borrowings while resuming our City debt repayments.

ITEM 6

Oak Hills Park Authority
FY21 Actual vs. Budget

	Apr Act	Apr Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$124,885	$70,549	$54,336	77.0%	$1,027,038	$722,279	$304,759	42.2%
4020 · I.D. Cards	$37,621	$18,553	$19,068	102.8%	$111,053	$98,950	$12,103	12.2%
4025 · Season Pass	$20,045	$8,985	$11,060	123.1%	$130,546	$89,850	$40,696	45.3%
4030 · Tournament Fees	$0	$0	$0	0.0%	$34,110	$53,872	-$19,762	-36.7%
4050 · Cart Revenue	$32,163	$12,569	$19,594	155.9%	$310,005	$211,513	$98,492	46.6%
4055 · GolfBoard Revenue	$21	$0	$21	0.0%	$910	$0	$910	0.0%
4060 · Golf Revenue - Gift Certif.	$881	$799	$82	10.2%	$16,314	$16,728	-$414	-2.5%
4070 · Gift & Rain Checks Redeemed	-$1,571	-$1,475	-$96	6.5%	-$22,324	-$15,212	-$7,111	46.7%
Total 4001 · Golf Revenue	**$214,045**	**$109,980**	**$104,065**	**94.6%**	**$1,607,653**	**$1,177,980**	**$429,673**	**36.5%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$15,000	$15,000	$0	0.0%
4200 · Rental Income	$1,375	$1,375	$0	0.0%	$13,750	$13,750	$0	0.0%
4300 · Investment Income	$49	$12	$37	321.0%	$486	$107	$378	353.5%
4400 · Misc. Income	$0	$0	$0	0.0%	-$391	$95	-$486	-509.7%
4600 · Restaurant Income	$0	$2,000	-$2,000	-100.0%	$13,650	$13,400	$250	1.9%
4700 · Advertising Revenue	$0	$1,000	-$1,000	-100.0%	$0	$2,000	-$2,000	-100.0%
Total Other Revenue	**$1,424**	**$4,387**	**-$2,963**	**-67.5%**	**$42,495**	**$44,352**	**-$1,858**	**-4.2%**
TOTAL REVENUE	**$215,468**	**$114,367**	**$101,102**	**88.4%**	**$1,650,148**	**$1,222,332**	**$427,815**	**35.0%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$17,549	$13,150	-$4,399	-33.5%	$137,689	$131,500	-$6,189	-4.7%
5030 · Operations	$23,964	$16,282	-$7,682	-47.2%	$153,082	$113,867	-$39,215	-34.4%
5040 · Operations O/T	$33	$0	-$33	0.0%	$1,108	$0	-$1,108	0.0%
5050 · Course Personnel	$23,488	$23,550	$62	0.3%	$246,796	$233,622	-$13,174	-5.6%
5060 · Course Personnel O/T	$305	$0	-$305	0.0%	$1,077	$0	-$1,077	0.0%
5070 · Seasonal Personnel	$18,897	$20,909	$2,012	9.6%	$97,060	$105,312	$8,253	7.8%
5080 · Seasonal Personnel O/T	$310	$0	-$310	0.0%	$836	$0	-$836	0.0%
Total 5000 · PERSONNEL EXPENSE	**$84,545**	**$73,890**	**-$10,655**	-14.4%	**$637,648**	**$584,301**	**-$53,346**	-9.1%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$6,424	$3,860	-$2,563	-66.4%	$47,344	$47,315	-$29	-0.1%
5230 · State Unemployment	$3,532	$1,639	-$1,893	-115.5%	$23,755	$17,645	-$6,110	-34.6%
5250 · Health Insurance	$2,393	$2,309	-$84	-3.6%	$22,437	$22,100	-$337	-1.5%
5260 · Workmans Compensation	$1,751	$1,403	-$348	-24.8%	$17,195	$14,818	-$2,376	-16.0%
5270 · Retirement Plans	$533	$463	-$70	-15.0%	$5,423	$6,001	$578	9.6%
Total 5200 · EMPLOYEE BENEFITS	**$14,632**	**$9,675**	**-$4,957**	-51.2%	**$116,154**	**$107,880**	**-$8,274**	-7.7%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,236	$902	-$334	-37.1%	$11,110	$9,017	-$2,093	-23.2%
5430 · Professional Fees	$2,650	$2,667	$17	0.6%	$26,365	$26,667	$302	1.1%
5436 · Advertising	$1,054	$948	-$106	-11.2%	$9,971	$9,667	-$304	-3.1%
5440 · Office Expense	$1,488	$1,026	-$462	-45.0%	$14,067	$10,976	-$3,091	-28.2%
5441 · Bank Charges	$23	$16	-$7	-44.0%	$251	$348	$96	27.7%
5442 · Credit Card Fees	$2,175	$1,664	-$511	-30.7%	$39,121	$26,938	-$12,183	-45.2%
5445 · Postage	$0	$0	$0	0.0%	$225	$31	-$194	-627.7%
5450 · Training and Dues	$0	$174	$174	100.0%	$1,710	$2,460	$750	30.5%
5461 · Authority Secretarial Services	$120	$125	$5	4.0%	$1,480	$1,250	-$230	-18.4%
5469 · Other Outside Services	$688	$265	-$423	-159.5%	$4,871	$4,424	-$447	-10.1%
5470 · Other Admin	$863	$704	-$159	-22.6%	$9,936	$7,044	-$2,892	-41.1%
5480 · Utilities	$3,081	$4,522	$1,441	31.9%	$48,431	$52,184	$3,754	7.2%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$13,378**	**$13,012**	**-$366**	-2.8%	**$167,538**	**$151,005**	**-$16,532**	-10.9%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$6,936	$6,448	-$488	-7.6%	$54,263	$58,748	$4,485	7.6%

Oak Hills Park Authority
FY21 Actual vs. Budget

ITEM 6

	Apr Act	Apr Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5520 · Interest	$597	$526	-$71	-13.5%	$6,327	$3,954	-$2,373	-60.0%
Total 5500 · DEBT SERVICE AND INSURANCE	**$7,532**	**$6,974**	**-$558**	-8.0%	**$60,590**	**$62,702**	**$2,111**	3.4%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$802	$0	-$802	0.0%	$802	$0	-$802	0.0%
5640 · Golf Pro Supplies	$233	$35	-$198	-562.4%	$2,372	$1,824	-$548	-30.1%
5680 · Golf Pro Work Clothes	$499	$0	-$499	0.0%	$1,823	$1,000	-$823	-82.3%
Total 5600 SALES AND OPERATIONS	**$1,534**	**$35**	**-$1,499**	-4260.2%	**$4,996**	**$2,824**	**-$2,173**	-77.0%
5700 · PARK MAINTENANCE								
5710 · Water	$1,816	$1,699	-$117	-6.9%	$57,019	$39,818	-$17,201	-43.2%
5720 · Heating Fuel	$418	$813	$395	48.6%	$6,934	$8,249	$1,315	15.9%
5730 · Grounds Maintenance	$7,047	$3,591	-$3,457	-96.3%	$18,297	$20,922	$2,625	12.5%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$4,500	$4,000	-$500	-12.5%
5751 · Agriculture&Chemicals-Purch	-$7,697	$7,802	$15,499	198.6%	$40,499	$59,789	$19,290	32.3%
5752 · Agriculture/Chemicals Utilized	$0		$0	0.0%	$15,366	$0	-$15,366	0.0%
5760 · Irrigation Maintenance	$3,070	$1,833	-$1,237	-67.5%	$11,891	$9,885	-$2,006	-20.3%
5770 · Consumable Tools	$0	$152	$152	100.0%	$1,515	$2,328	$814	35.0%
5780 · Tee and Green Supplies	$1,037	$17	-$1,020	-5875.4%	$2,235	$2,527	$292	11.6%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$46	$149	$102	68.9%
Total 5700 · PARK MAINTENANCE	**$5,692**	**$15,907**	**$10,216**	64.2%	**$158,301**	**$147,666**	**-$10,635**	-7.2%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$2,106	$1,296	-$810	-62.5%	$24,490	$24,239	-$251	-1.0%
5820 · Building Maintenance	$2,389	$2,621	$232	8.9%	$28,724	$26,667	-$2,057	-7.7%
5840 · Small Equipment	$0	$0	$0	0.0%	$1,387	$2,500	$1,113	44.5%
5860 · Gasoline/Diesel Fuel	$1,401	$541	-$861	-159.1%	$7,271	$10,545	$3,274	31.0%
5880 · Employee work clothes	$0	$0	$0	0.0%	$496	$0	-$496	0.0%
Total 5800 · PARK EQUIPMENT	**$5,897**	**$4,458**	**-$1,439**	-32.3%	**$62,368**	**$63,951**	**$1,584**	2.5%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$12,163	$14,106	$1,943	13.8%	$74,394	$74,244	-$151	-0.2%
6020 · Electricity	$815	$801	-$14	-1.7%	$12,912	$10,757	-$2,154	-20.0%
6030 · Maintenance		$0	$0	0.0%	$643	$1,035	$393	37.9%
6050 · Cart Insurance	$400	$400	$0	0.0%	$4,000	$4,000	$0	0.0%
6060 · Misc. Cart Expense	$329	$0	-$329	0.0%	$816	$5,000	$4,184	83.7%
Total 6000 · CART EXPENSE	**$13,707**	**$15,307**	**$1,600**	10.5%	**$92,764**	**$95,036**	**$2,272**	2.4%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$146,917**	**$139,259**	**-$7,658**	-5.5%	**$1,300,359**	**$1,215,366**	**-$84,993**	-7.0%
TOTAL OPERATIONAL NET INCOME	**$68,551**	**-$24,893**	**$93,444**	-375.4%	**$349,789**	**$6,967**	**$342,822**	4920.9%
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	**$68,551**	**-$24,893**	**$93,444**	-375.4%	**$349,789**	**$6,967**	**$342,822**	4920.9%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$22,125	$18,333	-$3,791	-20.7%	$219,095	$183,333	-$35,761	-19.5%
8001 · Capital projects								
8100 - Capital Proj Cash	$2,734	$0	-$2,734	0.0%	$49,342	$70,000	$20,658	29.5%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Capital Contribution								
Total 8000 · OTHER EXPENSE	$22,125	$18,333	-$6,526	-20.7%	$219,095	$183,333	-$15,103	-19.5%
NET INCOME	**$46,427**	**-$43,226**	**$89,652**	-207.4%	**$130,694**	**-$176,367**	**$307,061**	-174.1%

OAK HILLS PARK AUTHORITY
Balance Sheet FY20
As of April 30, 2021

	Total			
	As of Apr 30, 2021	As of Apr 30, 2020 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	343,652.64	2,867.79	340,784.85	11883.19%
1022 NBT Payment Account	-23,350.38	-701.88	-22,648.50	-3226.83%
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	**$ 323,053.26**	**$ 4,916.91**	**$ 318,136.35**	**6470.25%**
Total Bank Accounts	**$ 323,053.26**	**$ 4,916.91**	**$ 318,136.35**	**6470.25%**
Accounts Receivable				
1201 Accounts Receivable	450.00	0.00	450.00	
Total Accounts Receivable	**$ 450.00**	**$ 0.00**	**$ 450.00**	
Other Current Assets				
1100 Inventory	100,205.91	90,202.58	10,003.33	11.09%
1200 Receivables	52.00	13,767.02	-13,715.02	-99.62%
1300 Prepaid Expenses	30,227.51	29,033.67	1,193.84	4.11%
1400 Deposits	0.00	2,100.00	-2,100.00	-100.00%
Total Other Current Assets	**$ 130,485.42**	**$ 135,103.27**	**-$ 4,617.85**	**-3.42%**
Total Current Assets	**$ 453,988.68**	**$ 140,020.18**	**$ 313,968.50**	**224.23%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,067,156.87	1,032,548.99	34,607.88	3.35%
1510 Accumulated Depreciation/Amort.	-3,952,503.55	-3,687,799.76	-264,703.79	-7.18%
1520 Furniture & Fixtures	50,085.23	50,085.23	0.00	0.00%
1560 Leasehold Improvements	35,894.79	30,035.97	5,858.82	19.51%
1561 Park Improvements	1,782,769.53	1,773,864.03	8,905.50	0.50%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-30,546.66	-10,395.87	-20,150.79	-193.83%
1570 Capital Projects in Progress	58,339.02	29,200.00	29,139.02	99.79%
Total 1500 Fixed Assets	**$ 1,288,329.89**	**$ 1,494,673.25**	**-$ 206,343.36**	**-13.81%**
Total Fixed Assets	**$ 1,288,329.89**	**$ 1,494,673.25**	**-$ 206,343.36**	**-13.81%**
TOTAL ASSETS	**$ 1,742,318.57**	**$ 1,634,693.43**	**$ 107,625.14**	**6.58%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	98,356.85	160,656.05	-62,299.20	-38.78%
Total Accounts Payable	**$ 98,356.85**	**$ 160,656.05**	**-$ 62,299.20**	**-38.78%**
Other Current Liabilities				
2010 Accounts Payable - Payroll	29,709.68	0.00	29,709.68	

2050 Accounts Payable-Tennis Revenue	0.00	110.00	-110.00	-100.00%
2051 Accounts Payable - OHMGA Revenue	6,920.00	4,419.00	2,501.00	56.60%
2100 Accrued Payroll	9,628.61	29,792.00	-20,163.39	-67.68%
2104 Accrued retirement contribution	979.89	388.00	591.89	152.55%
2105 Accrued Vacation Pay	27,999.01	30,988.83	-2,989.82	-9.65%
2200 Accrued Expenses	50,797.50	34,545.50	16,252.00	47.05%
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	0.00	200,000.00	-200,000.00	-100.00%
2250 Deferred Revenue	0.00	0.00	0.00	
2251 Tournament Deposits	6,900.00	6,300.00	600.00	9.52%
2253 Deferred Tennis Revenue	14,000.00	8,333.00	5,667.00	68.01%
2254 Other Deferred	148,324.51	63,244.50	85,080.01	134.53%
Total 2250 Deferred Revenue	**$ 169,224.51**	**$ 77,877.50**	**$ 91,347.01**	**117.30%**
2400 Cart Sales Tax Due	2,044.00	75.00	1,969.00	2625.33%
Total Other Current Liabilities	**$ 298,653.20**	**$ 379,545.83**	**-$ 80,892.63**	**-21.31%**
Total Current Liabilities	**$ 397,010.05**	**$ 540,201.88**	**-$ 143,191.83**	**-26.51%**
Long-Term Liabilities				
2701 Consolidated City Debt	2,065,113.05	1,981,729.88	83,383.17	4.21%
2730 Capital Debt (150k)	0.00	76,750.01	-76,750.01	-100.00%
2731 Operating Expense Debt (150k)	0.00	76,752.55	-76,752.55	-100.00%
2765 Deere Credit Inc. Progator Sprayer	0.00	1.21	-1.21	-100.00%
2766 Wells Fargo Eq Bandit Chipper	0.00	1,833.32	-1,833.32	-100.00%
2767 Deere Credit, Inc. Sweeper Vac	1.09	4,394.74	-4,393.65	-99.98%
2768 Deere Credit Inc. Greens Roller	1,172.77	4,602.20	-3,429.43	-74.52%
2770 Deere Credit Inc. Hybrid Mower	0.89	2,096.48	-2,095.59	-99.96%
2772 Wells Fargo 2017 Aera-Vator	972.48	2,027.28	-1,054.80	-52.03%
2773 DLL Finance Club Car CA550G Utility Cart	2,793.68	4,128.50	-1,334.82	-32.33%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	25,654.49	40,980.27	-15,325.78	-37.40%
2775 Deere Credit, Inc. Hybrid Mower	12,596.99	18,460.98	-5,863.99	-31.76%
2776 Wells Fargo MTE 2018 TurfCo Blower	4,891.03	6,020.61	-1,129.58	-18.76%
2777 DLL Finance Club Car CA502 Utility Cart	6,133.30	7,973.32	-1,840.02	-23.08%
2778 Wells Fargo Used Kubota Tractor Mini Ex	22,456.15	27,253.34	-4,797.19	-17.60%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	55,242.53		55,242.53	
Total Long-Term Liabilities	**$ 2,197,028.45**	**$ 2,255,004.69**	**-$ 57,976.24**	**-2.57%**
Total Liabilities	**$ 2,594,038.50**	**$ 2,795,206.57**	**-$ 201,168.07**	**-7.20%**
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	-1,295,566.94	-1,142,991.32	-152,575.62	-13.35%
Net Income	81,352.19	-380,016.64	461,368.83	121.41%
Total Equity	**-$ 851,719.93**	**-$ 1,160,513.14**	**$ 308,793.21**	**26.61%**
TOTAL LIABILITIES AND EQUITY	**$ 1,742,318.57**	**$ 1,634,693.43**	**$ 107,625.14**	**6.58%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
April 2021

	Total			
	Apr 2021	Apr 2020 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	124,885.10	230.00	124,655.10	54197.87%
4020 I.D. Cards	37,621.00	0.00	37,621.00	
4025 Season Pass	20,044.56	0.00	20,044.56	
4050 Cart Revenue	32,163.00	0.00	32,163.00	
4055 GolfBoard Revenue	21.00	0.00	21.00	
4060 Golf Revenue - Gift Certif.	881.00	0.00	881.00	
4070 Gift & Rain Checks Redeemed	-1,571.00	0.00	-1,571.00	
Total 4001 Golf Revenue	**$ 214,044.66**	**$ 230.00**	**$ 213,814.66**	**92962.90%**
4200 Rental Income	1,375.00	1,375.00	0.00	0.00%
4300 Investment Income	48.75	0.72	48.03	6670.83%
Total 4000 REVENUES	**$ 215,468.41**	**$ 1,605.72**	**$ 213,862.69**	**13318.80%**
Total Income	**$ 215,468.41**	**$ 1,605.72**	**$ 213,862.69**	**13318.80%**
Gross Profit	**$ 215,468.41**	**$ 1,605.72**	**$ 213,862.69**	**13318.80%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	17,548.85	10,316.47	7,232.38	70.11%
5030 Operations	23,964.20	0.00	23,964.20	
5040 Operations O/T	32.76	0.00	32.76	
5050 Course Personnel	23,487.53	19,867.33	3,620.20	18.22%
5060 Course Personnel O/T	305.09	0.00	305.09	
5070 Seasonal Personnel	18,896.98	54.18	18,842.80	34778.15%
5080 Seasonal Personnel O/T	309.65	0.00	309.65	
Total 5000 PERSONNEL EXPENSE	**$ 84,545.06**	**$ 30,237.98**	**$ 54,307.08**	**179.60%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,423.69	2,311.48	4,112.21	177.90%
5230 State Unemployment	3,531.64	1,110.94	2,420.70	217.90%
5250 Health Insurance	2,393.14	3,186.76	-793.62	-24.90%
5260 Workmans Compensation	1,751.01	1,204.79	546.22	45.34%
5270 Retirement Plans	532.92	439.18	93.74	21.34%
Total 5200 EMPLOYEE BENEFITS	**$ 14,632.40**	**$ 8,253.15**	**$ 6,379.25**	**77.29%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,236.08	757.04	479.04	63.28%
5430 Professional Fees	2,650.00	2,500.00	150.00	6.00%
5436 Advertising	1,054.46	987.49	66.97	6.78%
5440 Office Expense	1,487.84	532.61	955.23	179.35%
5441 Bank Charges	22.85	8.75	14.10	161.14%
5442 Credit Card Fees	2,175.01	1,046.77	1,128.24	107.78%

5461 Authority Secretarial Services	120.00	0.00	120.00	
5469 Other Outside Services	687.52	153.08	534.44	349.12%
5470 Other Administrative	863.45	519.66	343.79	66.16%
5480 Utilities	3,080.65	3,543.70	-463.05	-13.07%
5500 Liability Insurance	6,935.50	7,177.39	-241.89	-3.37%
5520 Interest Expense	596.95	1,055.03	-458.08	-43.42%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 20,910.31**	**$ 18,281.52**	**$ 2,628.79**	**14.38%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	801.50	175.00	626.50	358.00%
5640 Golf Pro Supplies	233.02	0.00	233.02	
5680 Golf Pro Work Clothes	499.27	0.00	499.27	
Total 5600 SALES AND OPERATIONS	**$ 1,533.79**	**$ 175.00**	**$ 1,358.79**	**776.45%**
5700 PARK MAINTENANCE				
5710 Water	1,816.27	1,283.86	532.41	41.47%
5720 Heating Fuel	418.13	895.59	-477.46	-53.31%
5730 Grounds Maintenance	7,047.29	0.00	7,047.29	
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	-7,696.91	8,596.39	-16,293.30	-189.54%
Total 5750 Agriculture and Chemicals	**-$ 7,696.91**	**$ 8,596.39**	**-$ 16,293.30**	**-189.54%**
5760 Irrigation Maintenance	3,069.79	22.65	3,047.14	13453.16%
5780 Tee and Green Supplies	1,037.00	32.10	1,004.90	3130.53%
5800 Equipment Maintenance	2,106.34	29.12	2,077.22	7133.31%
5820 Building Maintenance	2,389.12	286.78	2,102.34	733.08%
5860 Gasoline/Diesel Fuel	1,401.38	0.00	1,401.38	
Total 5700 PARK MAINTENANCE	**$ 11,588.41**	**$ 11,146.49**	**$ 441.92**	**3.96%**
6000 CART EXPENSE				
6010 Cart Lease Expense	12,163.16	12,036.00	127.16	1.06%
6015 Board Lease Expense	0.00	1,264.71	-1,264.71	-100.00%
6020 Electricity	814.78	691.02	123.76	17.91%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
6060 Misc. Cart Expense	329.40	0.00	329.40	
Total 6000 CART EXPENSE	**$ 13,707.34**	**$ 14,391.73**	**-$ 684.39**	**-4.76%**
Total Expenses	**$ 146,917.31**	**$ 82,485.87**	**$ 64,431.44**	**78.11%**
Net Operating Income	**$ 68,551.10**	**-$ 80,880.15**	**$ 149,431.25**	**184.76%**
Other Expenses				
8000 Depreciation/Amortization	22,124.56	19,973.46	2,151.10	10.77%
8001 Capital projects				
8100 Capital Projects - Cash	2,734.44	0.00	2,734.44	
Total 8001 Capital projects	**$ 2,734.44**	**$ 0.00**	**$ 2,734.44**	
Total Other Expenses	**$ 24,859.00**	**$ 19,973.46**	**$ 4,885.54**	**24.46%**
Net Other Income	**-$ 24,859.00**	**-$ 19,973.46**	**-$ 4,885.54**	**-24.46%**
Net Income	**$ 43,692.10**	**-$ 100,853.61**	**$ 144,545.71**	**143.32%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2020 - April 2021

	Total			
	Jul 2020 - Apr 2021	Jul 2019 - Apr 2020 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	1,027,038.25	625,288.48	401,749.77	64.25%
4020 I.D. Cards	111,053.00	68,060.00	42,993.00	63.17%
4025 Season Pass	130,546.36	0.00	130,546.36	
4030 Tournament Fees	34,110.00	62,875.00	-28,765.00	-45.75%
4050 Cart Revenue	310,005.15	195,564.00	114,441.15	58.52%
4055 GolfBoard Revenue	910.00	2,897.00	-1,987.00	-68.59%
4060 Golf Revenue - Gift Certif.	16,314.00	15,923.00	391.00	2.46%
4070 Gift & Rain Checks Redeemed	-22,323.85	-14,886.10	-7,437.75	-49.96%
Total 4001 Golf Revenue	$ 1,607,652.91	$ 955,721.38	$ 651,931.53	68.21%
4100 Tennis Revenue	15,000.00	15,052.80	-52.80	-0.35%
4200 Rental Income	13,750.00	13,750.00	0.00	0.00%
4300 Investment Income	485.54	36.19	449.35	1241.64%
4400 Misc. Income	-390.92	353.27	-744.19	-210.66%
4600 Restaurant Income	13,650.00	29,000.00	-15,350.00	-52.93%
4700 Advertising Revenue	0.00	1,475.00	-1,475.00	-100.00%
Total 4000 REVENUES	$ 1,650,147.53	$ 1,015,388.64	$ 634,758.89	62.51%
Total Income	$ 1,650,147.53	$ 1,015,388.64	$ 634,758.89	62.51%
Gross Profit	$ 1,650,147.53	$ 1,015,388.64	$ 634,758.89	62.51%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	137,689.38	129,240.50	8,448.88	6.54%
5030 Operations	153,082.12	120,760.11	32,322.01	26.77%
5040 Operations O/T	1,107.77	1,083.59	24.18	2.23%
5050 Course Personnel	246,795.77	240,519.38	6,276.39	2.61%
5060 Course Personnel O/T	1,076.81	767.52	309.29	40.30%
5070 Seasonal Personnel	97,059.66	94,440.84	2,618.82	2.77%
5080 Seasonal Personnel O/T	836.18	806.70	29.48	3.65%
Total 5000 PERSONNEL EXPENSE	$ 637,647.69	$ 587,618.64	$ 50,029.05	8.51%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	47,344.45	44,589.96	2,754.49	6.18%
5230 State Unemployment	23,754.96	17,138.57	6,616.39	38.61%
5250 Health Insurance	22,437.17	26,451.05	-4,013.88	-15.17%
5260 Workmans Compensation	17,194.50	14,664.83	2,529.67	17.25%
5270 Retirement Plans	5,423.01	5,115.40	307.61	6.01%
Total 5200 EMPLOYEE BENEFITS	$ 116,154.09	$ 107,959.81	$ 8,194.28	7.59%
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	11,109.58	8,694.49	2,415.09	27.78%
5430 Professional Fees	26,365.14	25,015.14	1,350.00	5.40%
5436 Advertising	9,970.98	10,626.09	-655.11	-6.17%
5440 Office Expense	14,067.15	10,777.56	3,289.59	30.52%
5441 Bank Charges	251.32	222.80	28.52	12.80%
5442 Credit Card Fees	39,120.84	23,780.45	15,340.39	64.51%
5445 Postage	225.40	22.00	203.40	924.55%
5450 Training and Dues	1,710.00	1,375.00	335.00	24.36%
5461 Authority Secretarial Services	1,480.00	1,250.00	230.00	18.40%
5469 Other Outside Services	4,870.93	4,284.93	586.00	13.68%
5470 Other Administrative	9,935.95	6,707.54	3,228.41	48.13%
5480 Utilities	48,430.64	51,520.52	-3,089.88	-6.00%
5500 Liability Insurance	54,263.47	62,448.13	-8,184.66	-13.11%
5520 Interest Expense	6,326.70	7,856.69	-1,529.99	-19.47%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 228,128.10**	**$ 214,581.34**	**$ 13,546.76**	**6.31%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	801.50	5,860.59	-5,059.09	-86.32%
5640 Golf Pro Supplies	2,371.95	1,323.31	1,048.64	79.24%
5680 Golf Pro Work Clothes	1,823.03	0.00	1,823.03	
Total 5600 SALES AND OPERATIONS	**$ 4,996.48**	**$ 7,183.90**	**-$ 2,187.42**	**-30.45%**
5700 PARK MAINTENANCE				
5710 Water	57,018.60	32,802.10	24,216.50	73.83%
5720 Heating Fuel	6,933.62	8,240.91	-1,307.29	-15.86%
5730 Grounds Maintenance	18,297.17	11,970.63	6,326.54	52.85%
5740 Tree Maintenance	4,500.00	200.00	4,300.00	2150.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	40,498.61	32,058.62	8,439.99	26.33%
5752 Agriculture/Chemicals Utilized	15,365.84	27,552.58	-12,186.74	-44.23%
Total 5750 Agriculture and Chemicals	**$ 55,864.45**	**$ 59,611.20**	**-$ 3,746.75**	**-6.29%**
5760 Irrigation Maintenance	11,891.02	7,598.07	4,292.95	56.50%
5770 Consumable Tools	1,514.57	2,413.68	-899.11	-37.25%
5780 Tee and Green Supplies	2,234.91	2,410.76	-175.85	-7.29%
5795 Janitorial Supplies	46.27	0.00	46.27	
5800 Equipment Maintenance	24,489.78	26,328.56	-1,838.78	-6.98%
5810 Equipment Rental		98.64	-98.64	-100.00%
5820 Building Maintenance	28,724.06	12,176.52	16,547.54	135.90%
5840 Small Equipment	1,386.71	516.19	870.52	168.64%
5860 Gasoline/Diesel Fuel	7,271.25	10,172.95	-2,901.70	-28.52%
5880 Employee work clothes	496.01	151.59	344.42	227.20%
Total 5700 PARK MAINTENANCE	**$ 220,668.42**	**$ 174,691.80**	**$ 45,976.62**	**26.32%**
6000 CART EXPENSE				
6010 Cart Lease Expense	74,394.34	69,021.74	5,372.60	7.78%
6015 Board Lease Expense	0.00	5,442.72	-5,442.72	-100.00%
6020 Electricity	12,911.69	11,239.73	1,671.96	14.88%
6030 Maintenance	642.51	1,266.66	-624.15	-49.28%
6050 Cart Insurance	4,000.00	4,000.00	0.00	0.00%
6060 Misc. Cart Expense	815.56	0.00	815.56	

Total 6000 CART EXPENSE	**$ 92,764.10**	**$ 90,970.85**	**$ 1,793.25**	**1.97%**
Total Expenses	**$ 1,300,358.88**	**$ 1,183,006.34**	**$ 117,352.54**	**9.92%**
Net Operating Income	**$ 349,788.65**	**-$ 167,617.70**	**$ 517,406.35**	**308.68%**
Other Expenses				
8000 Depreciation/Amortization	219,094.50	199,734.60	19,359.90	9.69%
8001 Capital projects				
8100 Capital Projects - Cash	49,341.96	12,664.34	36,677.62	289.61%
Total 8001 Capital projects	**$ 49,341.96**	**$ 12,664.34**	**$ 36,677.62**	**289.61%**
Total Other Expenses	**$ 268,436.46**	**$ 212,398.94**	**$ 56,037.52**	**26.38%**
Net Other Income	**-$ 268,436.46**	**-$ 212,398.94**	**-$ 56,037.52**	**-26.38%**
Net Income	**$ 81,352.19**	**-$ 380,016.64**	**$ 461,368.83**	**121.41%**

OAK HILLS SALES ANALYSIS APRIL 2021 FISCAL

Description	Apr-21	Apr-20	Inc/(Dec)	YTD FY21	YTD FY20	Inc/(Dec)
Revenue Rounds	3,603	0	0.0%	31,308	20,387	53.6%
Barter Rounds	241	0	0.0%	1,868	1,359	37.5%
Season Pass Rounds	774	0	0.0%	5,520	0	0.0%
Comp Rounds	7	0	0.0%	482	508	-5.1%
Total All Rounds	4,625	0	0.0%	39,178	22,254	76.0%
Total Carts	2,176	0	0.0%	20,756	12,840	61.7%
Total Boards	1	0	0.0%	44	147	-70.1%
Total Golf ID Cards	297	0	0.0%	943	727	29.7%
Total Season Passes	0	0	0.0%	65	0	0.0%
Total Gift Cards	10	0	0.0%	244	237	3.0%
Total GPS Ad Sales	0	0	0.0%	0	7	-100.0%
Total $ Revenue Rounds	$124,685	$0	0.0%	$1,056,096	$654,758	61.3%
Total Carts $	$34,205	$0	0.0%	$329,742	$206,459	59.7%
Total Board $	$22	$0	0.0%	$968	$3,080	-68.6%
Total Golf ID Cards $	$37,411	$0	0.0%	$114,738	$68,480	67.5%
Total Season Pass $	$0	$0	0.0%	$129,915	$0	0.0%
Total Gift Cards $	$881	$0	0.0%	$17,596	$15,923	10.5%
Total GPS Advertising $	$0	$0	0.0%	$0	$1,475	-100.0%
Rain Chks/Gift Cards Redeemed	-$1,571	$0	0.0%	-$20,941	-$14,886	40.7%
	$195,633	**$0**	**#DIV/0!**	**$1,628,114**	**$935,289**	**74.1%**
$ Revenue/Revenue Round	**$34.61**	**$0.00**	0.0%	**$33.73**	**$32.12**	5.0%
Carts/Revenue Round	**60.4%**	**$0.00**	0.0%	**66.3%**	**63.0%**	5.3%
Cart $/Revenue Round	**$9.49**	**$0.00**	0.0%	**$10.53**	**$10.13**	4.0%
Cart $/Cart Round	**$15.72**	**$0.00**	0.0%	**$15.89**	**$16.08**	-1.2%
Board $/Board Round	**$22.00**	**$0.00**	0.0%	**$22.00**	**$20.95**	5.0%
ID Card $/Card	**$125.96**	**$0.00**	0.0%	**$121.67**	**$94.20**	29.2%
Resident Adult 18 Rounds	785	0	0.0%	6,572	5,987	9.8%
Resident Senior 18 Rounds	557	0	0.0%	5,304	3,867	37.2%
Junior/Golf Team 18 Rounds	161	0	0.0%	1,134	562	101.8%
Golf League 18 Rounds	1	0	0.0%	217	114	90.4%
Employee 18 Rounds	43	0	0.0%	342	337	1.5%
Non Resident 18 Rounds	1,997	0	0.0%	16,337	8,432	93.8%
Total 9 Hole Rounds	59	0	0.0%	1,402	1,088	28.9%
Total Revenue Rounds	***3,603***	***0***	***0.0%***	***31,308***	***20,387***	***53.6%***
Resident Adult 18 Rounds $	$26,630	$0	0.0%	$218,364	$177,669	22.9%
Resident Senior 18 Rounds $	$15,506	$0	0.0%	$140,666	$99,257	41.7%
Junior/Golf Team 18 Rounds $	$2,109	$0	0.0%	$20,759	$10,923	90.0%
Golf League 18 Rounds	$23	$0	0.0%	$2,990	$2,615	14.3%
Employee 18 Rounds $	$287	$0	0.0%	$2,323	$2,359	-1.5%
Non Resident 18 Rounds $	$78,747	$0	0.0%	$638,809	$338,396	88.8%
Total 9 Hole Rounds $	$1,384	$0	0.0%	$32,186	$23,539	36.7%
Total $ Revenue Rounds	***124,685***	***0***	***0.0%***	***1,056,096***	***654,758***	***61.3%***
Senior Non-Resident ID	14	0	0.0%	62	47	31.9%
Adult Non-Resident ID	22	0	0.0%	65	46	41.3%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***36***	***0***	***0.0%***	***127***	***93***	***36.6%***
GolfNow/TeeOff Rounds	188	0	0.0%	2234	788	183.5%
GolfNow/TeeOff Dollars	$6,920	$0	0.0%	$84,311	$29,780	183.1%
Dollars/Round	$36.81	$0.00	0.0%	$37.74	$37.79	-0.1%
City of Norwalk debt paydown	**$7,206**					

OAK HILLS SALES ANALYSIS APRIL 2021 CALENDAR

Description	Apr-21	Apr-20	Inc/(Dec)	YTD 2021	YTD 2020	Inc/(Dec)
Revenue Rounds	3,603	0	0.0%	5,402	1,730	212.3%
Barter Rounds	241	0	0.0%	485	49	889.8%
Season Pass Rounds	733	0	0.0%	1,239	0	0.0%
Comp Rounds	7	0	0.0%	13	1	1200.0%
Total All Rounds	4,584	0	0.0%	7,139	1,780	301.1%
Total Carts	2,176	0	0.0%	2,648	79	3251.9%
Total Boards	1	0	0.0%	1	0	0.0%
Total Golf ID Cards	297	0	0.0%	826	601	37.4%
Total Season Passes	0	0	0.0%	36	0	0.0%
Total Gift Cards	10	0	0.0%	34	21	61.9%
Total GPS Ad Sales	0	0	0.0%	0	7	-100.0%
Total $ Revenue Rounds	$124,685	$0	0.0%	$175,013	$48,757	258.9%
Total Carts $	$34,205	$0	0.0%	$39,516	$1,274	3001.7%
Total Board $	$22	$0	0.0%	$22	$0	0.0%
Total Golf ID Cards $	$37,411	$0	0.0%	$102,141	$59,110	72.8%
Total Season Pass $	$0	$0	0.0%	$73,300	$0	0.0%
Total Gift Cards $	$881	$0	0.0%	$2,440	$2,113	15.5%
Total GPS Advertising $	$0	$0	0.0%	0	$1,475	-100.0%
Rain Chks/Gift Cards Redeemed	-$1,571	$0	0.0%	-$2,494	-$859	190.3%
	$195,633	**$0**	**#DIV/0!**	**$389,938**	**$111,870**	**248.6%**
$ Revenue/Revenue Round	**$34.61**	**$0.00**	0.0%	**$32.40**	**$28.18**	15.0%
Carts/Revenue Round	**60.4%**	**$0.00**	0.0%	**49.0%**	**4.6%**	973.5%
Cart $/Revenue Round	**$9.49**	**$0.00**	0.0%	**$7.32**	**$0.74**	893.3%
Cart $/Cart Round	**$15.72**	**$0.00**	0.0%	**$14.92**	**$16.13**	-7.5%
Board $/Board Round	**$22.00**	**$0.00**	0.0%	**$22.00**	**$0.00**	0.0%
ID Card $/Card	**$125.96**	**$0.00**	0.0%	**$123.66**	**$98.35**	25.7%
Resident Adult 18 Rounds	785	0	0.0%	1,284	1,117	15.0%
Resident Senior 18 Rounds	557	0	0.0%	892	144	519.4%
Junior/Golf Team 18 Rounds	161	0	0.0%	241	135	78.5%
Golf League 18 Rounds	1	0	0.0%	1	0	0.0%
Empl 18 Rounds	43	0	0.0%	66	11	500.0%
Non Resident 18 Rounds	1,997	0	0.0%	2,842	280	915.0%
Total 9 Hole Rounds	59	0	0.0%	76	43	76.7%
Total Revenue Rounds	***3,603***	***0***	***0.0%***	***5,402***	***1,730***	***212.3%***
Resident Adult 18 Rounds $	$26,630	$0	0.0%	$40,975	$30,011	36.5%
Resident Senior 18 Rounds $	$15,506	$0	0.0%	$22,765	$3,703	514.8%
Junior/Golf Team 18 Rounds $	$2,109	$0	0.0%	$3,120	$2,638	18.3%
Golf League 18 Rounds	$23	$0	0.0%	$23	$0	0.0%
Empl 18 Rounds $	$287	$0	0.0%	$420	$77	445.5%
Non Resident 18 Rounds $	$78,747	$0	0.0%	$105,887	$11,530	818.4%
Total 9 Hole Rounds $	$1,384	$0	0.0%	$1,824	$798	128.5%
Total $ Revenue Rounds	***124,685***	***0***	***0.0%***	***175,013***	***48,757***	***258.9%***
SR NONRES DISC	14	0	0.0%	54	45	20.0%
NONRES DISCOUNT	22	0	0.0%	59	44	34.1%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***36***	***0***	***0.0%***	***113***	***89***	***27.0%***
GolfNow Rounds	188	0	0.0%	330	4	8150.0%
GolfNow Dollars	$6,920	$0	0.0%	$10,140	$100	10039.5%
Dollars/Round	$36.81	$0.00	0.0%	$30.73	$25.00	22.9%

RESOLUTION RE: TAX ABATEMENT

WHEREAS, the ROWAYTON SENIOR HOUSING CORPORATION has applied for tax abatement in connection with twenty-four (24) units of housing located at Rowayton Avenue, Norwalk, Connecticut, known as Hilltop Homes in accordance with the City ordinance on Housing; Tax Abatement, codified at Norwalk City Code § 58-1, et seq.;

WHEREAS, the City of Norwalk approves such application, and further approves an agreement with the ROWAYTON SENIOR HOUSING CORPORATION, a copy of which is attached hereto, providing for up to one hundred (100%) percent tax abatement for not more than forty (40) years; and

WHEREAS, said tax abatement is necessary to provide adequate housing for elderly low or moderate income families or persons; and

WHEREAS, said abatement is contingent upon the Owner's payment to the City of a payment in lieu of taxes, which is more specifically defined in the agreement;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Norwalk:

1. That the Mayor is hereby authorized, directed, and empowered in the name of and in behalf of the City of Norwalk to execute the attached agreement, and any amendments or revisions thereto, provided such amendments or revisions are not of a substantive nature.

2. The Mayor is further authorized to provide such information or execute such other documents in connection with this tax abatement to or with such agencies of the federal or state governments as may assist the ROWAYTON SENIOR HOUSING CORPORATION in meeting its commitment to make payments in lieu of taxes to the City.

ADOPTED BY THE COMMON COUNCIL OF THE CITY OF NORWALK, CONNECTICUT, THIS ____th DAY OF ______, 2021.

BACKUP MATERIAL

1. Common Council Resolution, dated 1981, authorizing Tax Abatement Agreement with RSHC;

2. Tax Abatement Agreement from 1981;

3. Amendment, dated 2006, to Tax Abatement Agreement from 1981.

EXHIBIT 1

RESOLUTION RE: TAX ABATEMENT

WHEREAS, the ROWAYTON SENIOR HOUSING CORPORATION has applied for tax abatement in connection with twenty-four (24) units of housing located at Rowayton Avenue, Norwalk, Connecticut, known as Hilltop Homes in accordance with the City ordinance on Housing; Tax Abatement;

WHEREAS, the City of Norwalk approved such application, and further approves an agreement with the ROWAYTON SENIOR HOUSING CORPORATION, a copy of which is attached hereto, providing for up to one hundred (100%) percent tax abatement for not more than forty (40) years; and

WHEREAS, said tax abatement is necessary to provide adequate housing for elderly low or moderate income families or persons; and

WHEREAS, said agreement is contingent upon the Owner's payment to the City of ten (10%) percent of its rental income as a payment in lieu of taxes each year, beginning with the year in which twenty-five (25%) percent or more of the housing units have been rented;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Norwalk:

1. That the Mayor is hereby authorized, directed, and empowered in the name of and in behalf of the City of Norwalk to execute the attached agreement, and any amendments or revisions thereto, provided such amendments or revisions are not of a substantive nature.

2. The Mayor is further authorized to provide such information or execute such other documents in connection with this tax abatement to or with such agencies of the federal or state governments as may assist the ROWAYTON SENIOR HOUSING CORPORATION in meeting its commitment to make payments in lieu of taxes to the City.

ADOPTED BY THE COMMON COUNCIL OF THE CITY OF NORWALK, CONNECTICUT, THIS 26th DAY OF May, 1981.

EXHIBIT 2

AGREEMENT CONCERNING TAX ABATEMENT

AGREEMENT made this 22nd day of June, 1981, between the CITY OF NORWALK, acting herein by its Mayor, hereinafter referred to as the CITY, and ROWAYTON SENIOR HOUSING CORPORATION, a Connecticut non-stock corporation organized pursuant to Chapter 600 of the General Statutes of the State of Connecticut, hereinafter referred to as the OWNER;

WITNESS THAT:

WHEREAS, the OWNER has acquired certain property in the City of Norwalk upon which it intends to provide elderly housing for persons of low or moderate income, which property is more particularly described in Exhibit A, attached hereto; and

WHEREAS, in order to make it economically feasible to provide such housing, it is necessary that the real estate taxes on said property be abated for a period of forty (40) years; and

WHEREAS, to that end the Common Council of the City of Norwalk abated the taxes on said property by resolution of May 26, 1981, to which reference is hereby made for incorporation herein; and

WHEREAS, by said resolution said tax abatement is conditioned upon the execution of a contract between the CITY, acting therein by its Mayor, binding the OWNER to permit occupancy in the subject premises solely to elderly persons of low or moderate income and to use said tax abatement to acquire a monthly occupancy charge consistent with such income levels and to provide housing of a better design and quality than is usually available at such rentals or occupancy charges;

NOW, THEREFORE, IN CONSIDERATION of the foregoing and for other good and valuable considerations, the CITY, acting herein by its Mayor, and the OWNER agree as follows:

I. The OWNER agrees to permit occupancy in said premises solely to elderly persons of low or moderate income levels as such levels shall be determined and promulgated by the State Department of Housing, the Federal Department of Housing and Urban Development, or any other similar governmental agency.

Residents will be selected for the facility in accordance with H.U.D. 202 Section 8 Regulations as to age and income and criteria established by the board of ROWAYTON SENIOR HOUSING CORPORATION, and the management agent as to the functional abilities of the applicants. The selection policy will be administered without regard to race, creed, religion or sex and will be subject to H.U.D. review. Preference will be given to (1) Norwalk residents, (2) families of Norwalk residents, (3) to other Connecticut residents.

II. The OWNER will use said tax abatement to enable it to grant a monthly occupancy charge consistent with such income levels and to provide housing of a better design and quality than is usually available at such rentals or occupancy charges.

III. Said tax abatement shall be for up to one hundred (100%) percent of City Real Property Taxes, shall begin on the date of acquisition by the OWNER of said property, 1981, and shall terminate not more than forty (40) years thereafter or at such earlier time as the OWNER or OWNERS fail to abide by the terms of this Agreement.

OFFICE OF CORPORATION COUNSEL
NORWALK, CONNECTICUT 06856

IV. Said tax abatement, however, is expressly conditioned upon the OWNER'S payment to the CITY of ten (10%) percent of its rental income as a payment in lieu of taxes each year, beginning with the year in which twenty-five (25%) percent or more of the housing units have been rented.

STANDARDS OF HOUSING

V. It is understood and agreed by the parties that the OWNER shall not receive tax abatement on the subject property for that period of time during which the subject property does not comply with or conform to the Housing Code of the CITY and/or for that which the Certificate of Occupancy of the subject property shall have been revoked or suspended.

VI. The OWNER will provide or cause the provision of competent and adequate inspection of the subject property to insure compliance with the Housing Code of the CITY.

VII. INSPECTION OF PREMISES

a. The CITY shall have the right to inspect, to the extent deemed necessary by it, all the premises, including but not limited to, dwelling units, basements, buildings, and grounds comprising the subject property.

b. Such inspections shall be made by authorized agents of the CITY at reasonable time upon due notice between the hours of 8:00 a.m. and 5:00 p.m. or at such other times mutually satisfactory to and agreed upon by the CITY and the OWNER, or the occupant of a dwelling unit.

c. Such inspections shall be for the purpose of ascertaining whether said premises comply with the existing municipal housing code, and for the further purpose of determining whether said premises are otherwise in compliance with the terms of this agreement.

VIII. If in the determination of the CITY, acting herein by its Mayor, the purposes of this agreement are not being fulfilled or the Housing Code is not being complied with, the CITY shall promptly notify the OWNER of the deficiency in writing, and shall set forth a time limit for the correction of the deficiency.

IX. Upon receipt of such notice, the OWNER shall take prompt action to effect a correction of the deficiency within the time limit set by the CITY.

X. In the event that the OWNER shall fail to take appropriate corrective action and/or the deficiency shall not have been corrected within the time limit set by the CITY, then the CITY may consider this contract breached in whole or in part at its discretion, and may withhold tax abatement for any period set by the CITY, until such time as the deficiency has been corrected.

CONSTRUCTION AND REHABILITATION OF HOUSING:
EMPLOYMENT PRACTICES

XI. The OWNER will insure that any construction or rehabilitation of housing upon the subject property shall be performed free of any discriminatory practices and will insure that:

a. membership, referrals for employment and apprenticeships in unions and employment by all contractors performing such construction or rehabilitation shall be available to all persons regardless of such person's race, color, religion or national origin;

b. all such unions effectuate a community relations program designed to promote the full participation of all minority groups in apprenticeship, union membership and job referrals;

c. objective uniform standards, reasonably relating to the job requirements of the trade, shall be used in passing upon the qualifications of applications for participation in apprenticeship programs, for enrollment as members in the union and for work referrals;

d. no standard or procedure shall be applied to any minority applicant for union membership that is more stringent than any standard or procedure used regarding any other applicant;

e. each applicant or prospective applicant for union membership shall be informed in writing of the procedures followed and standards to be applied in acceptance of applications for union membership, apprenticeship training, and work referral;

f. the Commission on Human Rights and Opportunities and the CITY shall have the opportunity and the right to inspect all such construction and rehabilitation.

XII. In the event that discriminatory practices are found and said practices are not corrected within ten (10) days of notice by the CITY to the OWNER, then the CITY may, at its discretion, consider this contract breached and may refuse to abate taxes, pursuant to this contract unless said practices are, in its determination, corrected.

INSPECTION OF RECORDS

XIII. The OWNER will keep full and accurate records regarding the utilization of housing on the subject property, including such data as will permit a speedy and efficient audit and will fully disclose:

a. the disposition, by the OWNER, of the funds made available to it by the CITY'S abatement of the subject property's real property taxes;

b. the rents paid for each dwelling unit on subject property;

c. the yearly income and occupation of each resident of each such dwelling unit;

d. the name of each resident of each such dwelling unit;

e. the number of rooms in each such dwelling unit and the number of persons actually residing in each dwelling unit on subject property.

XIV. The CITY shall have the right to inspect, to the extent deemed necessary, all records kept by the OWNER, regarding the operation and management of housing on the subject property.

XV. The OWNER will, at such times as the CITY may request, furnish periodic reports, statements, and documentary data pertaining to the purposes of this contract.

COMPLIANCE WITH PERTINENT LAWS

XVI. The OWNER warrants that it has complied, and shall continue to comply with all pertinent provisions of local, state and federal laws in connection with this contract. Any non-compliance with said laws shall be deemed a breach of this agreement.

NONDISCRIMINATION

XVII. The OWNER agrees and warrants that in the performance of this contract it will not discriminate nor permit discrimination against any person or group of persons on the ground of race, color, religion or national origin in any manner prohibited by the laws of the United States or the State of Connecticut, and further agrees to provide the Commission on Human Rights and Opportunities with such information requested by that Commission concerning its employment practices and procedures.

XVIII. The OWNER agrees that it will rent housing on the subject property without regard to the race, color, religion or national origin of the prospective tenant.

OFFICE OF CORPORATION COUNSEL
NORWALK, CONNECTICUT 06856

WITHHOLDING PAYMENTS

XIX. Notwithstanding any other provisions of this contract, the CITY may elect not to abate taxes pursuant to this contract, if:

a. The OWNER shall have made any material misrepresentation in the application prerequisite to this contract or any supplement thereto or amendment thereof, or in this contract, or in or with respect to any document furnished pursuant thereto; or

b. The OWNER shall be in default with respect to any of the provisions of this contract.

CITY HELD HARMLESS

XX. Nothing contained in this contract shall create or justify any claim against the CITY, its agencies or officers, by any third party to a contract entered into by the CITY or the OWNER pursuant to this contract.

XXI. The OWNER agrees to protect and defend the CITY, its agencies, officers and employees and to hold the aforesaid harmless, from any claim, demand, suit, action or other proceeding by any person or persons, their heirs, successors or assigns arising from this contract.

XXII. The CITY shall require the appropriate observance of the terms of this contract.

IN WITNESS WHEREOF, the CITY, acting herein by its Mayor, as aforesaid, has caused this agreement to be duly executed in its behalf, and its Seal hereunto affixed, this 19th day of June, 1981, and thereafter the OWNER has caused these presents to be signed and sealed by Kenneth W. LaClair, its President, hereunto duly authorized, this 22nd day of June, 1981.

Witnesses:

CITY OF NORWALK

By: William A. Collins
William A. Collins, Its Mayor

Jacqueline Sharp

ROWAYTON SENIOR HOUSING CORPORATION

Barbara B. Andrews

By: Kenneth W. LaClair
Kenneth W. LaClair
Its President

EXHIBIT A

ALL THAT CERTAIN piece, parcel or tract of land, situated in the City of Norwalk, County of Fairfield and State of Connecticut, shown and designated as Plot A1B on a certain map entitled, "Re-subdivision of Lots A1, A2, A3 to Develop Plots A1A, A1B, A1C, at Rowayton, Norwalk, Connecticut, Prepared for UNITED CHURCH OF ROWAYTON, INC., Scale 1" = 40', Feb. 2, 1976, Rev. to Oct. 23, 1979, Certified 'Substantially Correct' as Class A-2 Survey, by Harry E. Bryan, P.E. & L.S., Conn. Reg. No. 2379", which map is filed in the Office of the Town Clerk of said City of Norwalk and bears Map No. 8887. Said premises are bounded and described as follows:

NORTHEASTERLY:	102.64 feet by land now or formerly of Lewis K. and Barbara J. Riley;
EASTERLY:	176.36 feet by land now or formerly of Lewis K. and Barbara J. Riley, and by land now or formerly of James Shaw, each in part;
NORTHERLY:	214.29 feet by land now or formerly of James Shaw;
EASTERLY AGAIN:	29 feet on an arc by Steepletop Road;
SOUTHERLY:	269.20 feet by Plot A1C as shown on said map;
SOUTHEASTERLY:	82.90 feet by Plot A1C as shown on said map;
EASTERLY AGAIN:	86.00 feet by Plots A1C and A1A each in part;
SOUTHEASTERLY AGAIN:	116.51 feet by Plot A1A as shown on said map;
EASTERLY AGAIN:	185.39 feet by Plot A1A as shown on said map;
SOUTHERLY AGAIN:	50.29 feet by a public highway known as Rowayton Avenue;
WESTERLY:	190.75 feet by a burial ground known now or formerly as Raymond Cemetery and by land now or formerly of John R. Ramsdell, Jr., and Helen Ramsdell, each in part;
SOUTHERLY AGAIN:	192.69 feet by land now or formerly of John R. Ramsdell, Jr., and Helen Ramsdell;
WESTERLY AGAIN:	274.62 feet by a public highway known as Rowayton Avenue;
NORTHERLY AGAIN:	92.13 feet by land now or formerly of Robert M. Cornforth;
WESTERLY AGAIN:	208.38 feet by land now or formerly of Robert M. Cornforth, by land now or formerly of Anthony Matylinski, and by land now or formerly of Ralph P. and Anne Shea Smith, each in part;
NORTHERLY AGAIN:	58 feet by land now or formerly of Patricia B. Lindgren; and
NORTHWESTERLY:	60.60 feet by land now or formerly of Patricia B. Lindgren.

Grantor hereby reserves for the owners of Plot A1A and Plot A1C, their successors and assigns, the right to use, in common with others, for purposes of ingress and egress for both motor vehicle and pedestrian traffic, that portion of the "existing paved drive" located on said Plot A1B all as more particularly set forth on said map.

TOGETHER with an easement for pedestrian and vehicular traffic over the areas on Plot A1A delineated as "proposed sidewalk" and "existing paved drive", all as shown on said Map No. 8887.

TOGETHER ALSO with the right to maintain water, sanitary sewer and storm drains over those areas on Plot A1A shown as "utilities easement" on said Map No. 8887.

EXHIBIT 3

CITY OF NORWALK

LAW DEPARTMENT

CITY HALL, P.O. BOX 798
NORWALK, CONNECTICUT 06856-0798

TELEPHONE
(203) 854-7750
FAX (203) 854-7901

December 8, 2006

Lynne A. Burgess
Vice President, General Counsel and Secretary
Asbury Automotive Group
622 Third Avenue, 37th Floor
New York, New York 10017

Re: **Tax Abatement Agreement Between City of Norwalk Connecticut and Rowayton Senior Housing Corporation**

Dear Ms. Burgess:

Enclosed is a fully-executed copy of the First Amendment dated December 7, 2006 to the above-referenced agreement.

If you have any questions, please contact me.

Thank you for your assistance in this matter.

Very truly yours,

Diane Beltz

Diane Beltz-Jacobson
Assistant Corporation Counsel

DBJ:ct
enclosure

cc: Thomas Hamilton, Finance Director, w/enc.
Lisa Biagiarelli, Tax Collector, w/enc.
Kenneth Whitman, Tax Assessor, w/copy

AMENDMENT TO AGREEMENT
CONCERNING TAX ABATEMENT
BY AND BETWEEN
THE CITY OF NORWALK AND
ROWAYTON SENIOR HOUSING CORPORATION

An Agreement dated June 19, 1981, was executed between the CITY OF NORWALK, and ROWAYTON SENIOR HOUSING CORPORATION pertaining to a tax abatement for elderly housing for persons of moderate income (the Original Agreement).

NOW THEREFORE, the parties wish to amend the Original Agreement as follows:

Paragraph IV of the Original Agreement is deleted and the following is substituted therefor:

IV. Said tax abatement, however, is expressly conditioned upon the OWNER'S payment to the CITY of ten (10%) percent of its rental income after debt service payments as a payment in lieu of taxes each year, beginning in fiscal year 2006-2007, in which twenty-five (25%) percent or more of the housing units have been rented. (Fiscal years begin July 1st and end June 30th of the following calendar year).

All other provisions of the Original Agreement not otherwise amended shall remain in full force and effect, except to the extent that they may be inconsistent herewith.

Dated at Norwalk, Connecticut this 7th day of December, 2006.

Signed, Sealed and Delivered
In the Presence of:

Martha Poland
Debra Vaasa

CITY OF NORWALK

By: Richard A. Moccia
Richard A. Moccia
Its Mayor

Catherine E. Neilson

ROWAYTON SENIOR HOUSING CORPORATION

By: Sharon V. Brew

Its President

OFFICE OF CORPORATION COUNSEL
NORWALK, CONNECTICUT 06856

AGREEMENT CONCERNING TAX ABATEMENT

AGREEMENT made this _____day of ________, 2021, between the CITY OF NORWALK, acting herein by its Mayor, hereinafter referred to as the CITY, and ROWAYTON SENIOR HOUSING CORPORATION, a Connecticut non-stock corporation organized pursuant to Chapter 600 of the General Statutes of the State of Connecticut, hereinafter referred to as the OWNER;

WITNESS THAT:

WHEREAS, the OWNER owns and operates a 24-unit apartment complex in the City of Norwalk upon which it provides elderly housing for persons of low or moderate income, which property is more particularly described in Exhibit A, attached hereto; and

WHEREAS, in order to continue to make it economically feasible to provide such housing, it is necessary that the real estate taxes on said property be abated for a period of forty (40) years; and

WHEREAS, to that end the Common Council of the City of Norwalk had abated the taxes on said property for a period of not more than 40 (forty) years by resolution, dated May 26, 1981, and executed by way of a contract, dated June 19, 1981, and subsequently amended on December 7, 2006, hereinafter "the 1981 Tax Abatement Agreement"; and

WHEREAS, the 1981 Tax Abatement Agreement is soon expiring, and the OWNER seeks to renew the tax abatement agreement for the same purposes as the 1981 Tax Abatement Agreement; and

WHEREAS, to that end the Common Council of the City of Norwalk abated the taxes on said property by resolution of ____________ ____, 2021, to which reference is hereby made for incorporation herein; and

WHEREAS, by said resolution said tax abatement is conditioned upon the execution of a contract between the CITY, acting therein by its Mayor, binding the OWNER to permit occupancy in the subject premises solely to elderly persons of low or moderate income and to use said tax abatement to acquire a monthly occupancy charge consistent with such income levels and to provide housing of a better design and quality than is usually available at such rentals or occupancy charges;

NOW, THEREFORE, IN CONSIDERATION of the foregoing and for other good and valuable considerations, the CITY, acting herein by its Mayor, and the OWNER agree as follows:

I. The OWNER agrees to permit occupancy in said premises solely to elderly persons of low or moderate income levels as such levels shall be determined and promulgated by the State Department of Housing, the Federal Department of Housing and Urban Development, or any other similar governmental agency.

Residents will be selected for the facility in accordance with H.U.D. 202 Section 8 Regulations as to age and income and criteria established by the board of ROWAYTON SENIOR HOUSING CORPORATION, and the management agent as to the functional abilities of the applicants. The selection policy will be administered without regard to race, creed, religion or sex and will be subject to H.U.D. review. Preference will be given to (1) Norwalk residents, (2) families of Norwalk residents, (3) to other Connecticut residents.

II. The OWNER will use said tax abatement to enable it to grant a monthly occupancy charge consistent with such income levels and to provide housing of a better design and quality than is usually available at such rental or occupancy charges.

III. Said tax abatement shall be for up to one hundred (100%) percent of City Real Property Taxes, shall begin on the date of the execution of this agreement by both parties, 2021, and shall terminate not more than forty (40) years thereafter or at such earlier time as the OWNER or OWNERS fail to abide by the terms of this Agreement.

IV. Said tax abatement, however, is expressly conditioned upon the OWNER'S payment to the CITY of ten (10%) percent of its rental income after debt service payments as a payment in lieu of taxes each year, beginning in fiscal year 2021-2022, in which twenty-five (25%) percent or more of the housing units have been rented. (Fiscal years begin July 1st and end June 30th of the following calendar year.) No payment shall exceed the amount of taxes which would be paid on the property were the property not exempt from taxation. For purposes of this section, rental income includes payments by tenants as well as subsidies. For purposes of this section, debt service payments include principal and interest.

STANDARD OF HOUSING

V. It is understood and agreed by the parties that the OWNER shall not receive tax abatement on the subject property for that period of time during which the subject property does not comply with or conform to the Housing Code of the CITY and/or for that which the Certificate of Occupancy of the subject property shall have been revoked or suspended.

VI. The OWNER will provide or cause the provision of competent and adequate inspection of the subject property to insure compliance with the Housing Code of the CITY.

VII. INSPECTION OF PREMISES

a. The CITY shall have the right to inspect, to the extent deemed necessary by it, all the premises, including but not limited to, dwelling units, buildings, and grounds comprising the subject property.

b. Such inspections shall be made by authorized agents of the CITY at reasonable time upon due notice between the hours of 8:00 a.m. and 5:00 p.m. or at such other times mutually satisfactory to and agreed upon by the CITY and the OWNER, or the occupant of a dwelling unit.

c. Such inspections shall be for the purpose of ascertaining whether said premises comply with the existing municipal housing code, and for the further purpose of determining whether the premises are otherwise in compliance with the terms of this agreement.

VIII. If in the determination of the CITY, acting herein by its Mayor, the purposes of this agreement are not being fulfilled or the Housing Code is not being complied with, the CITY shall promptly notify the OWNER of the deficiency in writing, and shall set forth a time limit for the correction of the deficiency.

IX. Upon receipt of such notice, the OWNER shall take prompt action to effect a correction of the deficiency within the time limit set by the CITY.

X. In the event that the OWNER shall fail to take appropriate corrective action and/or the deficiency shall not have been corrected within the time limit set by the CITY, then the CITY may consider this contract breached in whole or in part at its discretion, and may withhold tax abatement for any period set by the CITY, until such time as the deficiency has been corrected.

CONSTRUCTION AND REHABILITATION OF HOUSING: EMPLOYMENT PRACTICES

XI. The OWNER will insure that any construction or rehabilitation of housing upon the subject property shall be performed free of any discriminatory practices and will insure that:

a. Membership, referrals for employment and apprenticeships in unions and employment by all contractors performing such construction or rehabilitation shall be available to all persons regardless of such person's race, color, religion or national origin;

b. All such unions effectuate a community relations program designed to promote the full participation of all minority groups in apprenticeship, union membership and job referrals;

c. Objective uniform standards, reasonably relating to the job requirements of the trade, shall be used in passing upon the qualifications of applications for participation in apprenticeship programs, for enrollment as members in the union and for work referrals;

d. No standard or procedure shall be applied to any minority applicant for union membership that is more stringent than any standard or procedure used regarding any other applicant;

e. Each applicant or prospective applicant for union membership shall be informed in writing of the procedures followed and standards to be applied in acceptance of applications for union membership, apprenticeship training, and work referral;

f. The Commission on Human Rights and Opportunities and the CITY shall have the opportunity and right to inspect all such construction and rehabilitation.

XII. In the event that discriminatory practices are found and said practices are not corrected within ten (10) days of notice by the CITY to the OWNER, then the CITY may, at its discretion, consider this contract breached and may refuse to abate taxes, pursuant to this contract unless said practices are, in its determination, corrected.

INSPECTION OF RECORDS

XIII. The OWNER will keep full and accurate records regarding the utilization of housing on the subject property, including such data as will permit a speedy and efficient audit and will fully disclose:

a. The disposition, by the OWNER of the funds made available to it by the CITY'S abatement of the subject property's real property taxes;

b. The rents paid for each dwelling unit on subject property;

c. The yearly income and occupation of each resident of each such dwelling unit;

d. The name of each resident of each such dwelling unit;

e. The number of rooms in each such dwelling unit and the number of persons actually residing in each dwelling unit on subject property.

XIV. The CITY shall have the right to inspect, to the extent deemed necessary, all records kept by the OWNER, regarding the operation and management of housing on the subject property.

XV. The OWNER will, at such times as the CITY may request, furnish periodic reports, statements, and documentary data pertaining to the purposes of this contract. The OWNER will provide to the municipal tax assessor a copy of the report of any independent audit within sixty days from the date that the OWNER receives the report.

COMPLIANCE WITH PERTINENT LAWS

XVI. The OWNER warrants that it has complied, and shall continue to comply with all pertinent provisions of local, state and federal laws in connection with this contract. Any non-compliance with said laws shall be deemed a breach of this Agreement.

NONDISCRIMINATION

XVII. The OWNER agrees and warrants that in the performance of this contract it will not discriminate nor permit discrimination against any person or group of persons on the ground of race, color, religion or national origin in any manner prohibited by laws of the United States or the State of Connecticut, and further agrees to provide the Commission of Human Rights and Opportunities with such information requested by that Commission concerning its employment practices and procedures.

XVIII. The OWNER agrees that it will rent housing on the subject property without regard to the race, color, religion or national origin of the prospective tenant.

WITHHOLDING PAYMENTS

XIX. Notwithstanding any other provisions of this contract, the CITY may elect not to abate taxes pursuant to this contract, if:

a. The OWNER shall have made any material misrepresentation in the application prerequisite to this contract or any supplement thereto or amendment thereof, or in this contract, or in or with respect to any document furnished pursuant thereto; or

b. The OWNER shall be in default with respect to any of the provisions of this contract.

CITY HELD HARMLESS

XX. Nothing contained in this contract shall create or justify any claim against the CITY, its agencies or officers, by any third party to a contract entered into by the CITY or the OWNER pursuant to this contract.

XXI. The OWNER agrees to protect and defend the CITY, its agencies, officers and employees and to hold the aforesaid harmless, for any claim, demand, suit, action or other proceeding by any person or persons, their heirs, successors or assigns arising from this contract.

XXII. The CITY shall require the appropriate observance of the terms of this contract.

IN WITNESS WHEREOF, the CITY, acting herein by its Mayor, as aforesaid, has caused this agreement to be duly executed in its behalf, and its Seal hereunto affixed, this ________, day of ________________, 2021, and thereafter the OWNER has caused these presents to be signed and sealed by ____________________, its___________________, hereunto duly authorized, this _____ of _____________, 2021.

Witnesses:

CITY OF NORWALK

____

___________________________ By: ____________________________

Harry W. Rilling, Its Mayor

ROWAYTON SENIOR HOUSING CORPORATION

____

___________________________ By: ____________________________

EXHIBIT A

ALL THAT CERTAIN piece, parcel or tract of land, situated in the City of Norwalk, County of Fairfield and State of Connecticut, shown and designated as Plot A1B on a certain map entitled "Re-subdivision of Lots A1, A2, A3 to Develop Plots A1A, A1B, A1C at Rowayton, Norwalk, Connecticut, Prepared for UNITED CHURCH OF ROWAYTON, INC. Scale 1" 40', Feb. 2, 1976, Rev. to Oct. 23, 1979, Certified 'Substantially Correct' as Class A-2 Survey, by Harry E. Bryan, P.E. & L.S., Conn. Reg. No. 2379", which map is filed in the Office of the Town Clerk of said City of Norwalk and bears Map No. 8887. Said premises are bounded and described as follows:

NORTHEASTERLY:	102.64 feet by land now or formerly of Lewis K. and Barbara J. Riley;
EASTERLY:	176.36 feet by land now or formerly of Lewis K. and Barbara J. Riley, and by land now or formerly of James Shaw, each in part;
NORTHERLY	214.29 feet by land now or formerly of James Shaw;
EASTERLY AGAIN:	29 feet on an arc by Steepletop Road;
SOUTHERLY:	269.20 feet by Plot A1C as shown on said map;
SOUTHEASTERLY:	82.90 feet by Plot A1C as shown on said map;
EASTERLY AGAIN:	86.00 feet by Plots A1C and A1A each in part;
SOUTHEASTERLY AGAIN:	116.51 feet by Plot A1A as shown on said map;
EASTERLY AGAIN:	185.39 feet by Plot A1A as shown on said map;
SOUTHERLY AGAIN:	50.29 feet by a public highway known as Rowayton Avenue;
WESTERLY:	190.75 feet by a burial ground known now or formerly as Raymond Cemetery and by land now or formerly of John R. Ramsdell, Jr., and Helen Ramsdell, each in part;
SOUTHERLY AGAIN:	192.69 feet by land now or formerly of John R. Ramsdell, Jr., and Helen Ramsdell;
WESTERLY AGAIN:	274.62 feet by a public highway known as Rowayton Avenue;
NORTHERLY AGAIN:	92.13 feet by a land now or formerly of Robert M. Cornforth;
WESTERLY AGAIN:	208.38 feet by land now or formerly of Robert M. Cornforth, by land now or formerly of Anthony Matylinaki, and by land now or formerly of Ralph P. and Anne Shea Smith, each in part;
NORTHERLY AGAIN:	58 feet by land now or formerly of Patricia B. Lindgren; and
NORTHWESTERLY:	60.60 feet by land now or formerly of Patricia B. Lindgren.

Grantor hereby reserves for the owners of Plot A1A and Plot A1C, their successors and assigns, the right to use, in common with others, for purposes of ingress and egress for both motor vehicle and pedestrian traffic, that portion of the "existing paved drive" located on said Plot A1B all as more particularly set forth on said map.

TOGETHER with an easement for pedestrian and vehicular traffic over the areas on Plot A1A delineated as "proposed sidewalk" and "existing paved drive", all as shown on said Map No. 8887.

TOGETHER ALSO with the right to maintain water, sanitary sewer and storm drains over those areas on Plot A1A shown as "utilities easement" on said Map No. 8887.

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

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

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

MEMORANDUM

DATE: June 1, 2021

TO: Harry Rilling, Mayor
The Members of the Board of Estimate & Taxation

FROM: Henry Dachowitz, Chief Financial Officer

RE: Special Capital Appropriation Request
West Rocks Soccer Complex Drainage Improvements

I am recommending the attached Operations & Public Works department special capital appropriation request in the amount of $180,000. This appropriation will provide additional funding to the West Rocks Soccer Complex capital project number **09-21-6030-5777-C0631**.

Additional funding is needed to address unexpected drainage improvement and tree planting needs that came to the attention of the Chief of Operations and Public Works in the course of the project. This special capital appropriation will not materially affect the City's total capital appropriations or bond authorizations.

The current available balance for capital project 09-21-630-5777-C0631 is $29,374.34.

ACTIONS REQUESTED:

1. RESOLUTION: Approve a special capital appropriation in an amount not to exceed $180,000 for capital project account number 09-20-6030-5777-C0631, West Rocks Soccer Complex to be used for additional drainage improvements and tree plantings.

2. RESOLUTION: Authorize the issuance of $180,000 General Obligation bonds of the City to meet the appropriation for project 09-20-6030-5777-C0631, West Rocks Soccer Complex.

CITY OF NORWALK
Office of the Mayor
P: 203-854-7701 / F: 203-854-7939
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

MEMORANDUM

DATE: June 1, 2021

TO: The Members of the Board of Estimate & Taxation

FROM: Harry Rilling, Mayor

RE: Special Capital Appropriation Request
West Rocks Soccer Complex Drainage Improvements

I recommend the approval of the Operations & Public Works department request for a special capital appropriation in the amount of $180,000. This appropriation will provide additional funding to project number **09-21-6030-5777-C0631**, **West Rocks Soccer Complex**. The additional funds will address unforeseen drainage improvements and tree plantings that were uncovered during the ongoing project.

The Finance Department has provided additional information regarding the funding of this appropriation.

ACTION REQUESTED:

1. RESOLUTION: Approve a special capital appropriation in an amount not to exceed $180,000 for capital project account number 09-20-6030-5777-C0631, West Rocks Soccer Complex to be used for additional drainage improvements and tree plantings.

2. RESOLUTION: Authorize the issuance of $180,000 General Obligation bonds of the City to meet the appropriation for project 09-20-6030-5777-C0631, West Rocks Soccer Complex.

CITY OF NORWALK
Anthony R. Carr, PE, CFM
Chief of Operations and Public Works
acarr@norwalkct.org
P: 203-854-7792 / F: 203-857-0143
Norwalk City Hall
125 East Avenue, P.O. Box 5125
Norwalk, CT 06856-5125

MEMORANDUM

TO: Ms. Angela Fogel, Director of Management and Budgets

FROM: Mr. Anthony R. Carr, PE, CFM – Chief of Operations and Public Works ARC

CC: Mayor Harry W. Rilling
Ms. Laoise King, Chief of Staff
Councilmember George Tsiranides, Public Works Chairman
Councilmember Darlene Young, Recreation and Parks Chairwoman
Mr. Henry M. Dachowitz, CPA, Chief Financial Officer
Ms. Vanessa Valadares, PE, Principal Engineer, Department of Public Works
Mr. Ken Hughes, Interim Director of Recreation and Parks

RE: Special Capital Appropriation Request for West Rocks Soccer Complex Additional Drainage Improvements

DATE: June 1, 2021

We are respectfully requesting a special capital appropriation of **$180,000.00** for additional capital funding for Recreation and Parks capital project no. **09-21-6030-5777-C0631 "West Rocks Soccer Complex"**. This includes construction costs associated with additional and unforeseen drainage improvements and tree plantings necessitated during the project.

SUPPORTING DOCUMENTATION

- Department of Public Works "West Rocks Soccer Complex" Project No. RNP 2020-2 "Accounting Log", dated May 27, 2021.

BACKGROUND

Due to concerns of receiving additional stormwater runoff and potential for flooding, the adjacent downstream property owner (i.e. Sunrise Hill Condominiums) requested that the City revise a portion of the original storm sewer design. This design revision and construction field changes included the re-routing of the new storm sewer outlet from the West Rocks Middle School new athletic field and parking lot. Specifically, the design changed by re-directing properly managed stormwater that will flow overland from the West Rocks site to Sunrise Hill Condominiums. Stormwater runoff from the new athletic field and parking lot will continue to be adequately managed on-site within the subsurface stormwater management (infiltration) area. Overflow from this stormwater management area will now be conveyed (via underground pipe rather than overland) to a newly replaced Aiken Street catch basin. The Department of Public Works (DPW) and Landtech (i.e. consulting engineer) evaluated and accommodated this request by Sunrise Hills Condominium.

During construction, an existing storm sewer was encountered within the new athletic field footprint. DPW determined this drainage network conveys off-site drainage from the upstream West Rocks Middle School building and parking lot,. This unforeseen existing storm sewer was analyzed and ultimately discharges through pipes to an open channel flowing towards the Sunrise Hill Condominiums.

In an effort to maintain pre-development (i.e. before construction) drainage conditions, the new athletic field drainage system was evaluated by Landtech and modified by TD and Sons, Inc. to adequately convey/bypass the upstream/off-site runoff and groundwater from the existing West Rocks School building and parking area.

CONCLUSION

The Department of Public Works is respectfully requesting this special appropriation for the incurred construction costs related to unforeseen deviations from the originally proposed drainage system configuration. The storm sewer construction revisions were requested by and will accommodate the immediate downstream Sunrise Hill Condominiums property. The proposed design/construction revisions have been evaluated by DPW and Landtech, and will not create any adverse downstream impacts to the Sunrise Hill Condominiums or City/private drainage infrastructure.

The City is also accommodating the Sunrise Hill Condominiums request for additional tree plantings for enhanced property line screening. The additional construction costs for the proposed drainage system revisions, and tree plantings are incorporated into this special appropriation request. Please refer to "Approved Extra Work" (i.e. Change Orders No. 24 "Bank Stabilization/Drainage" and 25 "Incidentals") on Page 2 of the attached DPW project accounting log for change order costs. Note, Change Orders 24 and 25 will not be approved by DPW until completion of the special appropriation process.

The Department of Public Works and Recreation Parks have and will continue to communicate and collaborate with Sunrise Hill Condominiums and other adjacent property owners until successful project completion (i.e. June 2021).

Please refer to the supporting documentation for additional information. If you have any questions, comments, etc. please feel free to contact me.

Your consideration to this matter is greatly appreciated.

Special Joint Committee Meeting of the City of Norwalk Finance/Claims Committee and
Board of Education Finance Committee
June 10, 2021
8:00 PM

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.

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

AGENDA

I. Call to order

II. Roll Call

III. Objective of quarterly Joint Finance Committee meetings

IV. Review of new Norwalk Public Schools Strategic Plan framework

V. Adjournment