FINANCE/CLAIMS COMMITTEE MEETING
Thursday, February 11, 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:

   January 14, 2021 – Regular Meeting

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

   February 11, 2021

6. Narrative on Tax Collections dated February 8, 2021 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated January 2021 – Receive Report and discuss.
8. Receive Oak Hills Authority monthly Financial Statements for December 2020.
9. Managed Network Services/Municipal Area Network for City, Library & Board of Education; Project 363, Extension Option Execution

9a) Authorize the Mayor, Harry W. Rilling, to exercise the two, 2-year extension options of the Agreement for Consulting Services by and between the City of Norwalk and Advanced Corporate Networking, Inc, d/b/a Digital Back Office, for Managed Network Services related to the Municipal Area Network Project to extend the Agreement for a period of 4 years from the end of the initial term at the current monthly rates, City accounts 011370-5245, Library account 016200-5245, Board of Education account 2III22253-730-II.

9b) Authorize the Mayor, Harry W. Rilling, to extend the Memorandum of Agreement with the Norwalk Transit District for its use of the City Municipal Area Network for a period of 4 years from the end of the initial term.

And forward onto the Common Council for further action.

10. Metropolitan Area Network Extension to the Shore Area
Authorize the Mayor, Harry W. Rilling, to execute an Amendment to the Agreement for Consulting Services by and between the City of Norwalk and Advanced Corporate Networking, Inc, d/b/a Digital Back Office, for Managed Network Services related to the Municipal Area Network Project for Managed Network Services Related To Calf Pasture Beach and Veterans Park fiber extension for a period of 4 years from date of network acceptance, estimated to be September 30, 2021, for a total amount not to exceed $226,368.00, accounts 361370-5744 (Grant $127,332), 011370-5741 ($42,444), and 011370-5245 ($56,592 (months 37-48)).

And forward onto the Common Council for further action.

11. Adjournment.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULARE MEETING VIA TELECONFERENCE
JANUARY 14, 2021

ATTENDANCE: Gregory Burnett, Chair; David Heuvelman, Thomas Keegan John Kydes, Diane Revolus, Nicholas Sacchinelli, George Theodoridis

STAFF: Henry Dachowitz, Chief Financial Officer; Lisa Biagiarelli, Tax Collector; William Ford, Tax Assessor, Karen DelVecchio, Joyce Liu, Angela Fogel, Chitsamay Lam

OTHER: Joe Andrasko, Oak Hills Park Authority

I. CALL TO ORDER

Mr. Burnett called meeting to order at 7:05 p.m.

II. ROLL CALL

Mr. Burnett called the roll

III. PUBLIC PARTICIPATION

There was no action on this item

IV. APPROVAL OF MINUTES

December 10, 2020

**page 1 and throughout change "Craig Smith" to "Craig Schmidt"
**page 2, paragraph 4 change to "Mr. Heuvelman said we are thinking of them and he said the work they were doing was pretty phenomenal and much appreciated.
**page 2, paragraph 4 change to "we're collecting our dollars"

****MS. REVOLUS MOTIONED TO APPROVE MINUTES AS AMENDED**
**** THE MOTION PASSED 6-0 WITH ONE ABSTENTION (THEODORIDIS)**

V. CLAIMS COMMITTEE: RECEIVE THE MONTHLY CLAIMS REPORT; REVIEW AND APPROVE CLAIMS AS REQUIRED FOR CLAIMS REPORT DATED JANUARY 14, 2021

Ms. Biagiarelli said that there were two special requests that the Finance Committee was being asked to vote on, noting that they are asked to vote on any amount over $10,000. She said the two they were voting on were for $25,000 and $1,200,000, the latter covering the years 2016-18. She said both resulted from court stipulations on assessment appeals.

Mr. Burnett asked for the background on the $1,200,000 refund. Ms. Biagiarelli said that the taxpayer had appealed their assessment, and that it went to a judge for an agreement. She reiterated that it covered three years, that they'd paid their taxes, and now were entitled to a refund.

Mr. Kydes asked if this was reimbursement, Ms. Biagiarelli confirmed that it was. Mr. Kydes asked if these were the only two. Ms. Biagiarelli said the committee would see all of the refunds, noting that sometimes they gave tax credits. She said because these dollar amounts were so high, it had to been approved by the committee.

Mr. Heuvelman asked what would happen if they voted against it. Ms. Biagiarelli said that the legal department would likely reach out with more information as it was an agreed upon settlement approved by a judge. She said the city would have a problem if they didn't follow the agreed upon settlement.

Mr. Burnett asked Mr. Ford for background on the cases. The latter said that one property larger building in city, the other was a grouping of commercial condo units, both sold recently one before valuation, one shortly after. He said that the issue with the one that was sold first was that it was 26 separate units, and they didn't look closely at sale prices. In their analysis they reviewed information from property owners, their assessors did our own analyses and determined the agreements in pre-trial conferences.

****MR. HEUVELMAN MOTIONED TO APPROVE THE CLAIMS ON REPORT DATED JANUARY 14, 2021 INCLUDING THE TWO REIMBURSEMENTS ** THE MOTION PASSED UNANIMOUSLY**.

VI. NARRATIVE ON TAX COLLECTIONS DATED JANUARY 7, 2021— RECEIVE RPEORT AND DISCUSS

Ms. Biagiarelli said the narrative followed the December report in their packets. She said they were roughly where need to be, at end the end of December they were 2.29% behind year before.

She noted that an issue had arisen since the last committee meeting. She said they'd planned for last day to pay taxes to be February 1, but the state gave a directive to offer the same relief as over the summer. She said that now the last day to pay April 1. She said it would cause some problems because they normally file liens in March, they would have to play the tax sale by ear. She said that everything would be extended by 60 days. Nevertheless, they were seeing relatively brisk collection even though they were open to the public for shortened hours. She noted that they continued to try to get the word out.

She noted that for people who pay through mortgage lenders taxes would be due February 1, per the State. She said that other than that the collection was normal.

Mr. Burnett said that as of the end of December they'd collected $211,000,000 as opposed to 207,000,000. Ms. Biagiarelli said that they'd collected another $16,000,000 January 1-12.

Mr. Keegan asked if there were more cases with reimbursements like the $1,200,000 they could expect. Mr. Ford said they had a number of significant properties under appeal, including Merit 7. He said even a slight percentage change would result in significant adjustment. He said they hadn't negotiated that yet but could expect large payments.

Mr. Dachowitz said that when the assessor and deputy left in July of 2019, they had a backlog of legal cases. He said Mr. Ford had worked well with the legal department to triage the cases and worked through the backlogs. He said that in most cases when they settled them the dollars were set on a prospective basis so there wasn't an immediate hit.

Mr. Kydes asked if these were accounted for in the budget. MR. Dachowitz said that they did, they had a collection rate that covered it. He said that this year they'd lowered the assumed collection rate so they would have to collect more money to get the funds necessary to fund the city. He said that last year they'd benefitted by the timing of the abatement of the SoNo mall, which came later in October. He said that because of that, in this tax year they were expecting to collect the full amount.

Ms. Fogel said there was a $3,000,000 reserve built into the budget. Mr. Kydes asked where they were after the payments they'd approved tonight. Ms. Fogel said she didn't think there were other large ones, so the $1,200,000 would come out of this.

Mr. Dachowitz noted that they were in a five year cycle because of the revaluation. He said the most appeals came in the first two years, and there was less collected due to that. He said in years 3-5, they were able to lower the reserve. He said they'd budgeted carefully and were in good shape. Mr. Ford confirmed they'd properly budgeted for future settlements.

Mr. Heuvelman confirmed that the settlements were based on the 2018 revaluation. Mr. Ford said they and gave an overview of what they were working on. He said there had been over 400 cases when he'd arrived, about six 2012 cases and the rest from 2018. He said they were working on getting them handled and the only item of significance for 2019 would be the mall.

Mr. Dachowitz said that for the budget they were working on now, this was the first year of the seven year abetment period for the mall. He said they expected to have seven lean years, then back to increased value. He said in this budget they had a $4,000,000 debt to make up. He noted that between the collection rate and reserves they had litigation covered. He said they'd budget conservatively and thought they were in good shape.

Mr. Dachowitz said they were okay with fiscal year 2021, the conservative collection rate of 97.1% and reserves covering litigation would cover what they needed. He said they were still working on the next budget, due February 8. He said things continued to get clearer and hoped to get to a place where the budget was satisfactory.

VII. MONTHLY TAX COLLECTOR'S REPORTS DATED DECEMBER 2020—RECEIVE REPORT AND DISCUSS

VIII. RECEIVE OAK HILL AUTHORITY MONTHLY FINANCIAL STATEMENT FOR NOVERMBER 3030 AND REVIEW THE YEAR ENDING JUNE 30, 2020 AUDIT REPORT.

Mr. Andrasko said that the winter was a lower revenue time. He said that in November the revenue was $24,000, which was about $90,000 better than the prior year. He said that the early read for December was that they had an operating loss of $52,000, as expected with no golf playing in the winter. He said the cash balance as of December 31 was $325,000 v. $63,000 the year before. He said that last year the balance partially came from line of credit. He said that overall, they were strong financially.

He said the important takeaways from the audit were that they were aligned with standards and that there was no evidence of fraud. He said they had enough cash flow to service their debts, so they were rated a going concern. He said that the last thing in the audit was golf revenue of about $1,470,000 of revenue. HE said that as per their consolidated debt payment agreements, it triggered the agreed upon 1% of golf revenue paid to the city. He said they'd repaid the city a total of $67,000, per the agreement to pay $2.00 per revenue round plus the 1%.

He said that they'd put through some price increases for calendar year 2021 for season passes. He said it was about a 45-80% increase and that it was based on extensive analysis. He said that so far, they'd sold 36 passes for $71,000 in revenue between December 23 and January 12. He said that they expected to sell about fifty. He said that indicated they'd made the right decision with the price increase.

Mr. Kydes asked if they'd approved approve specifics for the new season pass? Mr. Andrasko said they had in December. Mr. Kydes asked if how early a season pass holder could book a tee time had changed. MR. Andrasko said season passholders could book eight days in advance while the general public could book seven days in advance.

Mr. Heuvelman asked if past season holders would get the 14 days advance through April 30th? Mr. Andrasko said they would be able to, that it would flip after April 30.

Mr. Burnett asked if they had a new vendor for the restaurant. Mr. Andrasko said they were in discussions and expected to have operations up and running by April.

IX. AUTHORIZE THE MAYOR, HARRY W. RILLING, TO ENTER INTO AGREEMENTS WITH: VALUE PAYMENT SYSTEMS, LLC, A SOLE SOURCE

PROVIDER; T TECH, LLC.; AND WORLDPAY US, INC., FOR ELECTRONIC PAYMENT PROCESSING SERVICES IN SUPPORT OF MUNICITY ONLINE PERMITS, INSPECTIONS, FINES, AND FEES, FOR A PERIOD OF 36 MONTHS, IN ACCORDANCE WITH THE TERMS AND CONDITIONS SET FORTH IN THE AGREEMENT. ACCOUNT 011340-5211.

Ms. DelVecchio said that this was an agreement with Value Payment Systems, an electronic payment company well-respected in government, including the IRS. She said they were the preferred partner of the vendor who wrote the Norwalk Municity system. She said to take applications for permits online, they needed a partner to collect the associated fees.

She said that they'd vetted VPS and were comfortable with their security posture. She said that Ms. Liu had negotiated with them and had gotten a price match on another vendor. She noted there was no cost to the city, that they charged a processing fee out of the fee for the online permit.

She said it was a big, important first step in taking permit applications online.

Ms. Liu noted that the credit card fee was 2.65% and that the ACH was $0.95 per transaction.

Mr. Dachowitz said that this was a great example of breaking down silos and working collaboratively across departments which included the controller, IT and Legal.

****MR. KEEGAN MOTIONED TO AUTHORIZE THE MAYOR, HARRY W. RILLING, TO ENTER INTO AGREEMENTS WITH: VALUE PAYMENT SYSTEMS, LLC, A SOLE SOURCE PROVIDER; T TECH, LLC.; AND WORLDPAY US, INC., FOR ELECTRONIC PAYMENT PROCESSING SERVICES IN SUPPORT OF MUNICITY ONLINE PERMITS, INSPECTIONS, FINES, AND FEES, FOR A PERIOD OF 36 MONTHS, IN ACCORDANCE WITH THE TERMS AND CONDITIONS SET FORTH IN THE AGREEMENT. ACCOUNT 011340-5211**
**** THE MOTION PASSED UNANIMOUSLY**.

X. ADJOURNMENT

****MR. KEEGAN MOTIONED TO ADJOURN**
**** THE MOTION PASSED UNANIMOUSLY**.

The meeting adjourned at 8pm.

Respectfully submitted,

Lora Grassilli
Telesco Secretarial Services

ITEM #5

AGENDA

FEBRUARY 11TH 2021

CLAIMS COMMITTEE MEETING

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

MOTOR VEHICLE

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
ACAR LEASING LTD	19-MV-SEE ATTACHED	$1,687.77	PRORATION
ACAR LEASING LTD	19-MV-300748	$590.98	PRORATION
ALFARO-RODRIGUEZ LAURA MARCELA	19-MV-301722	$18.99	PRORATION
BARAJAS JOSE LUIS G	19-MV-304638	$33.06	PRORATION
BARNARD ANDREW R	19-MV-304749	$74.01	PRORATION
BERGER LAYLA ANN	19-MV-305839	$89.19	PRORATION
CAB EAST LLC	17-18-MV SEE ATTACHED	$1,719.82	PRORATION
CAB EAST LLC	19-MV-SEE ATTACHED	$9,265.19	PRORATION
CAB EAST LLC	19-MV-SEE ATTACHED	$4,269.99	PRORATION
CAB EAST LLC	19-MV-308930	$29.05	PRORATION
	19-MV-308933	$29.38	PRORATION
CCAP AUTO LEASE LTD	19-MV-311339	$256.43	PRORATION
	19-MV-311699	$516.87	PRORATION
CAREY STEVEN F	19-MV-401680	$97.60	PRORATION
DAIMLER TRUST	19-MV-315975	$482.69	PRORATION
DAIMLER TRUST	19-MV-315783	$411.14	PRORATION
DAIMLER TRUST	18-MV-315652	$505.51	PRORATION
DAIMLER TRUST	19-MV-315790	$109.22	PRORATION
EARL KESHON D	19-MV-319904	$61.71	PRORATION
EARTH TURF LLC	18-MV-404352	$92.05	PRORATION
	19-MV-319982	$70.70	PRORATION
ELITE LIMOUSINE SERVICE INC	19-MV-SEE ATTACHED	$4,407.60	PRORATION
GUERRA MARCELA GIANINA	19-MV-328323	$156.56	PRORATION

ITEM #5

AGENDA

FEBRUARY 11TH 2021

CLAIMS COMMITTEE MEETING

APPROVED BY TAX COLLECTOR

REFUNDS PROCESSED CLAIMS COMMITTEE

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
HONDA LEASE TRUST	19-MV-331265	$306.68	PRORATION
	19-MV-331660	$286.61	PRORATION
HONDA LEASE TRUST	19-MV-331198	$262.39	PRORATION
	19-MV-331255	$253.22	PRORATION
	19-MV-331426	$37.15	PRORATION
	19-MV-331473	$129.85	PRORATION
HONDA LEASE TRUST	19-MV-331029	$106.62	PRORATION
	19-MV-331290	$133.08	PRORATION
	19-MV-331551	$120.74	PRORATION
HYUNDAI LEASE TITLING TRUST	19-MV-331029	$106.62	PRORATION
	19-MV-331290	$133.08	PRORATION
	19-MV-331551	$120.74	PRORATION
JEAN JOSEPH JUSTIN	19-MV-318875	$48.38	PRORATION
JP MORGAN CHASE BANK NA	19-MV-335491	$42.20	PRORATION
JP MORGAN CHASE BANK NA	19-MV-335103	$322.88	PRORATION
	19-MV-335490	$342.23	PRORATION
	19-MV-335530	$247.23	PRORATION
	19-MV-335731	$399.32	PRORATION
JP MORGAN CHASE BANK NA	19-MV-335165	$325.19	PRORATION
LANGHORNE RAY A	19-MV-338817	$157.79	PRORATION
LEITH ARLINE M	19-MV-339191	$11.54	PRORATION
LOS YURIY	19-MV-340995	$30.50	PRORATION
	19-MV-335490	$54.90	PRORATION
MCGRATH BRENT DANIEL	19-MV-343773	$126.45	PRORATION

AGENDA

FEBRUARY 11TH 2021

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
MCDONALD CORY BRANDON	18-MV-800900	$37.96	PRORATION
	19-MV-800630	$11.63	PRORATION
MILLER STEPHEN	19-MV-345720	$96.03	PRORATION
MINNICH RICHARD	19-MV-345814	$143.56	PRORATION
NISSAN INFINITI LT	19-MV-348989	$171.76	PRORATION
	19-MV-348931	$67.27	PRORATION
PACHECO MARCELO	19-MV-351019	$37.69	PRORATION
	19-MV-351020	$17.11	PRORATION
PORSCHE LEASING LTD	19-MV-353988	$55.13	PRORATION
SESMER BARRIE	19-MV-361501	$7.00	PRORATION
	19-MV-361502	$27.57	PRORATION
SESMER LAWRENCE	19-MV-361504	$24.74	PRORATION
	19-MV-361505	$31.76	PRORATION
TOYOTA LEASE TRUST	19-MV-367240	$566.57	PRORATION
	19-MV-367356	$499.28	PRORATION
	19-MV-414086	$251.86	PRORATION
	19-MV-367493	$201.77	PRORATION
TOYOTA LEASE TRUST	19-MV-367182	$183.87	PRORATION
	19-MV-366930	$142.88	PRORATION
	19-MV-367313	$36.07	PRORATION
VASQUEZ GERVIN YOVANY	19-MV-369816	$12.70	PRORATION
VAULT TRUST	19-MV-369924	$349.04	PRORATION
VCFS AUTO LEASING CO	19-MV-370270	$213.23	PRORATION

ITEM #5

AGENDA

FEBRUARY 11TH 2021

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
REAL ESTATE			
CORELOGIC TAX SERVICE 47 FAIRFIELD AVE UNIT D 2-27-20-D	19-RE-118542	$2,427.79	DUP/OVER PYMT
DEWEY PATRICK & LAGANA-DEWEY LORNA 14 LAGANA LANE 5-59-48-0	19-RE-114922	$3,923.81	DUP/OVER PYMT
MARTINEZ ANA ISABEL 97 WEST NORWALK RD #21 5-62-214-21	18-RE-119060	$3,396.9	OVER PAID ACCT ESROW
SPECIAL REQUEST			
INDIAN HILL RE LLC 284 NEW CANAAN AVE 5-46-76-0	18-RE-112930 19-RE-112941	$69,133.80 $29,470.72	COURT STIP/ TAX APPEAL

		ACAR LEASING LTD	
BILL #	PLATE #	VIN#	AMOUNT
19-300330	AG02230	1GNKVGKD6GJ242273	$ 37.07
19-300346	AG27944	3GYFNEE35GS542851	$ 464.16
19-300447	AH04972	1GNKVGKD6HJ187289	$ 327.35
19-300609	AG30091	2GKFLUE33H6135489	$ 114.45
19-300684	AN53214	3GKALVEV6JL294624	$ 248.32
19-300788	AH76608	1GCVKSEC6HZ214562	$ 290.88
19-300836	AG74012	3GNCJRSB2HL146662	$ 205.54
TOTAL			**1,687.77**

CAB EAST LLC

BILL	PLATE	VIN #	AMOUNT
17-308409	3ARHH0	1FTFW1ET3EKF67705	$631.94
18-308539	3ARHH0	1FTFW1ET3EKF67705	$540.92
18-308561	124ZCH	2FMPK4J89GBC48871	$405.19
18-308954	AJ05360	1FMCU9GDXHUD14723	$33.44
18-401866	AE92216	1FMCU9J92GUC48977	$180.33
TOTAL			1,791.82

CAB EAST LLC

BILL #	PLATE #	VIN#	AMOUNT
18-308541	423ZZM	1FADP3N29GL248397	$ 51.25
19-308701	423ZZM	1FADP3N29GL248397	$ 286.60
18-401833	AG75121	3FA6P0LU4KR125855	$ 144.71
18-401952	AD77459	1FM5K8D86KGB00267	$ 310.93
19-308596	C102543	1FADP3H22HL218235	$ 232.55
19-308611	AH95824	3FA6P0PU4HR303735	$ 114.39
19-308619	AG95437	1FAHP2H87GG149761	$ 289.25
19-308626	AH12214	1FMCU9GD0HUC58260	$ 233.37
19-308627	8808CZ	2FMPK4AP7GBC39318	$ 357.49
19-308628	AM50152	1FMCU9GDXJUA93548	$ 268.10
19-308641	AU28713	2LMPJ9JP3KBL25125	$ 1,088.84
19-308649	AJ50173	1FMCU9GD1HUC70935	$ 116.49
19-308675	407YDZ	1LN6L9NC5H5607059	$ 657.73
19-308680	AG95444	2FMPK4J88GBC39319	$ 326.19
19-308700	AG95402	1FTEW1EG4GFC53717	$ 447.21
19-308702	AP12034	3FA6P0H77HR227999	$ 238.48
19-308719	AH51557	1FMCU9GD9HUC17089	$ 203.96
19-308724	AG11447	1FMCU9GD4HUA17754	$ 291.43
19-308740	AF52314	1FADP3F27GL381318	$ 219.40
19-308748	C103159	1FTEW1EF1HFB38341	$ 172.67
19-308764	AT21273	1FM5K8GT0HGB53670	$ 450.40
19-308783	AK19581	2LMPJ8LR8HBL37028	$ 151.55
19-308809	AG22944	1FADP5CUXGL116975	$ 242.28
19-308810	119TVU	3FA6P0HD4HR118535	$ 84.16
19-308812	1932CY	1FMCU9GD2HUC58275	$ 203.96
19-308814	AF19008	1FM5K8DH1GGC00638	$ 476.84
19-308815	AH51597	1FM5K8GT4HGC02126	$ 393.67
19-308830	AH51578	1FM5K8D83HGB86159	$ 143.44
19-308865	5AWAS5	3FA6P0T96HR332039	$ 125.18
19-308866	AK22564	5LMJJ3LT0HEL04459	$ 157.63
19-308872	AF52257	1FMCU9GD3HUA35470	$ 349.86
19-308885	AG66882	3FA6P0SU4HR136509	$ 255.01
19-308886	AG95397	1FADP5AU3GL119946	$ 180.17
			$ 9,265.19

CAB EAST LLC

BILL #	PLATE #	VIN#	AMOUNT
19-308887	AH64856	3FA6P0PU3HR256309	$ 85.86
19-30888	AH17231	1FM5K8D82HGB67957	$ 382.67
19-308950	AF52266	1FMCU9G99HUB25556	$ 210.80
19-308952	AH64883	2FMPK4J85HBB08172	$ 163.79
19-308956	309YPY	1FMCU9J96HUD55953	$ 144.47
19-308962	AF79894	2FMPK4G91GBC19431	$ 359.43
19-308968	UU297	2FMPK4J94HBB24923	$ 122.17
19-308972	314YYW	1FMCU9J98HUC70936	$ 108.47
19-308975	1AHEJ7	1FMCU9G96HUC17045	$ 180.78
19-308976	AH12292	1FMCU9GD5HUC70940	$ 203.96
19-308979	0ANUH5	1FM5K8D84HGC98307	$ 95.80
19-308985	1AWPD1	1FTEW1EP3JFD66145	$ 176.25
19-308996	756ZZX	1FMCU9GD7HUB34387	$ 233.37
19-308999	803ZPY	1FMCU9GD9HUC92116	$ 233.37
19-309005	AJ50171	1FMCU9GDXHUC70934	$ 87.47
19-309010	AF18383	3FA6P0LU6KR125954	$ 35.88
19-309012	3ADUX9	1FMCU9JD3HUB34394	$ 387.14
19-309013	281YNY	2FMPK4K83GBC55524	$ 414.12
19-309015	AU69273	1FMCU9GD4HUB33875	$ 87.47
19-309035	540YWH	1FADP3H20HL321802	$ 69.79
19-309071	AG63577	1FMCU9GD6HUB34090	$ 262.39
19-309073	AK59167	1FM5K8DHXHGC98070	$ 95.47
19-309086	AJ29951	3LN6L5F92HR605164	$ 129.07
			$ 4,269.99

ELITE LIMO

BILL #	PLATE #	VIN#	AMOUNT
19-320506	L00016L	1GNSKHKC4JR324761	$ 450.10
19-320507	L00050L	2C3CCAKG1JH224898	$ 199.77
19-320508	L8120L	1GNSKHKC2JR305125	$ 450.10
19-320511	Z00425Z	1LN6L9HK6H5606294	$ 227.48
19-320515	L00466L	2LMHJ5NK7HBL01432	$ 187.37
19-320516	Z00472Z	1GKS2FKC9HR336139	$ 383.38
19-320519	L8415L	1GNSKHKC5KR193096	$ 516.03
19-320520	Z00611Z	2LMHJ5NK5JBL02634	$ 291.13
19-320521	Z2939Z	2C3CCARG3HH580351	$ 174.06
19-320524	L3552L	1FTSS3EL0BDA04326	$ 108.44
19-320527	L6413L	1GNSKHKC6KR202856	$ 430.38
19-320529	L7259L	2C3CCAKG4JH151848	$ 199.77
19-320534	L00074L	2LMHJ5NK8HBL00208	$ 187.37
19-320533	Z00047Z	2LMHJ5NK5HBL00117	$ 187.37
19-320535	Z000110Z	2LMHJ5NK5HBL01459	$ 187.37
19320538	L8440L	1LN6L9HK7H5609589	$ 227.48
			$ 4,407.60

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: February 8, 2021
Re: Narrative for January 2021 Tax Collector's Report

As of the end of January, 2021, seven months through the fiscal year that began on July 1, we had collected nearly $311 million, or **88.39%** of our now $351 million adjusted current tax levy on the 2019 grand list, up about 30% since the end of December 2020. As of the end of January 2021, we also collected more than $14.8 million of our sewer use levy, or **87.69%.** We also collected 81.52% 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 January slightly behind with regard to taxes (-3.62%), sewer use collections (-4.68%), and the IPP fee (-0.78%). The drop is likely due to the extended grace period, the effects of COVID 19 in general, and the fact that in 2020 we issued delinquent (demand) notices at the very end of October, whereas in 2019 and prior years, they were sent earlier.

With regard to prior years' collections, through January, 2021 we showed a net collection of nearly $2.8 million in back taxes, interest, lien fees and other fees. This amount is about $238,000 less than what we collected during the same time period in the prior fiscal year. Note also that these figures are net, meaning we lose some prior year revenue due to settlements of court cases initiated by taxpayers who appealed their tax assessments.

Regarding our tax sale, through January 15, 2021, we collected in excess of $3.4 million since November 2019 on properties originally slated for sale in July 2020. 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 to July 19, 2021. 92 of the accounts we began working on in November 2019 have been paid in full. The extended grace period for the January 1, 2021 current tax installment has made working on the sale more challenging, but we do intend to hold a tax sale, even if more modest in scope, in July 2021. Our budgeted collection goals for both this current fiscal year and for the fiscal year ending 2022, are predicated on the infusion of that revenue.

The current tax collection period is ongoing. Most Norwalk taxpayers have until Thursday, April 1, 2021 to pay their second installment without interest. On December 16, well after our bills were already at the printer and ready for mailing, the state authorized municipalities to once again offer the same extended grace period that was offered in the summer of 2020, due to COVID 19. In accordance with the recommendation of Mayor Harry Rilling and the vote taken by the Common Council in March 2020, the grace period for the second installment payment is extended an additional two months; instead of February 1 being the last day to pay, most taxpayers will have until April 1, 2021.

There are two restrictions. First, if taxes are paid by an escrow agent, the escrow agent was not eligible for the extension. Second, if the taxes are levied on a rental property, the landlord must exercise “similar forbearance” to tenants or the extension may be revoked. Our bills were printed with a pay-by date of February 1, 2021, but we continue to attempt to publicize the extension through signage, our website, press releases, published legal notices, advertising, and other means.

In our division, we are still adhering to COVID 19 related directives. Tax collecting is different from many other types of municipal work, in that the nature of our work, security issues, and proper cash management and internal control procedures preclude us from performing many functions off site. There are some things that can be done from home, but many things cannot. The split shift directive means that at any given time, only half our staff is on site. We are challenged to keep up to date during a collection period, when normally we would have had eight fulltime employees in the office working 37.5 hours a week plus overtime. We also still have one vacancy.

Because of this, we adjusted our in-person hours, and take in-person customers from 9 am to 1 pm only, Monday through Friday, with no appointment needed. Taxpayers go to the security desk; present identification for contact tracing purposes; get their temperature checked; and then proceed to our office. We have at most two stations open, due to physical distancing. Building Management and security are in charge of the procedures at the security desk. Taxpayers are required to wear a mask that covers their nose and mouth, and to maintain proper physical distance.

Taxpayers have numerous 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 $0.95. We are encouraging taxpayers to consider using this as a convenient, cost effective and safe alternative that avoids the delays inherent in mailing payment, and allows for a contact-less transaction.

Email remains the best way to communicate with us when we are not in the building. Although we are open for in-person transactions only until 1 pm, we are all working a full day, from 8:30 am – 4:30 pm., whether on site or remotely. We consider ourselves ‘essential’ in terms of both function and service, and will continue to update our operations to deal with changing circumstances.

TAX COLLECTOR'S REPORT
JANUARY 2021

FISCAL YEAR 2020-2021 (2019 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 20 - JAN 21	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$20,760,190.24	$18,662,572.55	89.90%	$20,464,535.38	($295,654.86)	91.19%
AUTOMOBILE-SUPPLEMENTAL	$2,974,458.75	$1,671,231.30	56.19%	$2,984,916.83	$10,458.08	55.99%
PERSONAL PROPERTY	$20,000,411.00	$14,526,730.80	72.63%	$20,041,073.66	$40,662.66	72.48%
REAL ESTATE	$310,928,205.46	$276,053,208.47	88.78%	$308,271,540.47	($2,656,664.99)	89.55%
TOTAL TAX	**$354,663,265.45**	**$310,913,743.12**	**87.66%**	**$351,762,066.34**	**($2,901,199.11)**	**88.39%**
SEWER USE	$16,883,967.00	$14,804,878.76	87.69%	$16,883,034.84	($932.16)	87.69%
IPP FEE	$200,500.00	$164,061.83	81.83%	$201,249.78	$749.78	81.52%

FISCAL YEAR 2019-2020 (2018 GRAND LIST)	ORIGINAL LEVY	JUN 19 - JAN 20				
AUTOMOBILE-REGULAR	$20,298,846.95	$18,172,056.57	89.52%	$19,920,040.40	($378,806.55)	91.22%
AUTOMOBILE-SUPPLEMENTAL	$3,411,633.59	$2,326,805.12	68.20%	$3,407,950.99	($3,682.60)	68.28%
PERSONAL PROPERTY	$18,801,474.70	$12,857,131.64	68.38%	$18,797,493.28	($3,981.42)	68.40%
REAL ESTATE	$292,525,761.66	$273,663,181.02	93.55%	$291,571,539.80	($954,221.86)	93.86%
TOTAL TAX	**$335,037,716.90**	**$307,019,174.35**	**91.64%**	**$333,697,024.47**	**($1,340,692.43)**	**92.01%**
SEWER USE	$16,686,428.00	$15,319,414.66	91.81%	$16,585,006.00	($101,422.00)	92.37%
IPP FEE	$203,250.00	$171,795.79	84.52%	$208,750.00	$5,500.00	82.30%

TAX DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	$19,625,548.55	$3,894,568.77	-3.97%	$18,065,041.87	($1,560,506.68)	-3.62%
SEWER DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	$197,539.00	($514,535.90)	-4.12%	$298,028.84	$100,489.84	-4.68%
IPP DIFFERENCE 2019 G.L. vs. 2018 G.L. INCREASE/(DECREASE)	($2,750.00)	($7,733.96)	-2.70%	($7,500.22)	($4,750.22)	-0.78%

BACK TAXES COLLECTED	FISCAL YR 2020-2021 (JUL 20 - JAN 21)	FISCAL YR 2019-2020 (JUL 19 - JAN 20)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$1,341,224.91	$1,314,957.27	$26,267.64
PRIOR SEWER USE FEE	$120,657.49	$117,790.96	$2,866.53
PRIOR IPP FEE	$7,873.07	$9,479.88	($1,606.81)
TOTAL PRIOR TAX, SEWER & IPP	**$1,469,755.47**	**$1,442,228.11**	**$27,527.36**
CURRENT INTEREST	$552,569.89	$441,421.61	$111,148.28
PRIOR INTEREST	$628,046.40	$512,273.06	$115,773.34
SEWER USE FEE INTEREST	$42,551.84	$58,067.91	($15,516.07)
IPP FEE INTEREST	$4,207.80	$4,726.46	($518.66)
TOTAL INTEREST COLLECTED	**$1,227,375.93**	**$1,016,489.04**	**$210,886.89**
PRIOR LIEN FEE	$9,868.36	$10,166.84	($298.48)
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	**$9,868.36**	**$10,166.84**	**($298.48)**
MISC FEES COLLECTED**	**$80,777.73**	**$80,611.52**	**$166.21**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$2,787,777.49**	**$2,549,495.51**	**$238,281.98**

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

Updated through ***12/31/2020***

Year to Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	19,217	25,244	6,027	31.4%	Dec rounds again beat p/y mth and bgt soundly. High rounds will continue but will be less impactful in winter.
	Non-Revenue Rounds	4,539	5,405	866	19.1%	
	Total Rounds	23,756	30,649	6,893	29.0%	
	Carts	12,802	17,982	5,180	40.5%	Higher golf rounds have a direct effect on cart rentals.
	ID Cards	82	96	14	17.1%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	932,875	1,211,220	278,345	29.8%	See above, much higher rounds than expected due in part to COVID restrictions.
	Tennis Revenue	15,000	15,000	-	0.0%	
	Restaurant Revenue	9,400	13,650	4,250	45.2%	Rental period continued through early Dec which was not budgeted.
	Other Revenue	8,373	8,157	(216)	-2.6%	
	Total Revenue	**965,648**	**1,248,027**	**282,379**	**29.2%**	
	Management Salary	78,900	80,681	1,781	2.3%	
	Operations Salary	86,885	122,991	36,106	41.6%	High golf and cart rounds created need for add'l work. This in now less impactful in off-season.
	Maintenance Salary	218,270	224,357	6,087	2.8%	Kudos to Jim Schell for keeping the course in great shape during a dry summer AND being under-staffed.
	Employee Benefits	72,399	73,129	730	1.0%	
	Administrative	103,907	117,594	13,687	13.2%	Increase in cred card fees due to higher % of people using cc's on top of higher base of rounds.
	Interest & Insurance	36,373	35,377	(996)	-2.7%	Too much insurance exp was recognized thru 6/30/20; being corrected over several months.
	Sales & Operations	2,788	2,843	55	2.0%	
	Park Maintenance	112,333	121,480	9,147	8.1%	Water over-BGT by $18k (drought); offset by $7k less in maintenance, $2k grass treatments.
	Park Equipment	42,658	37,027	(5,631)	-13.2%	Keeping equipment maint and purchases to a minimum.
	Carts	77,994	76,088	(1,906)	-2.4%	
	Operating Expense	**832,507**	**891,567**	**59,060**	**7.1%**	
	Operating Income	**133,141**	**356,460**	**223,319**	**167.7%**	
Balance Sheet	Capital Improvements	(35,000)	(19,471)	15,529	-44.4%	We are currently prioritizing potential cap ex projects.
	Line of Credit Balance	-	-	-		
	Cash Balance	135,544	324,449	188,905	139.4%	Fantastic cash position. Last year we had already borrowed $160k against our Line of Credit.

Updated through *12/31/2020*

Rest of Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	10,804	13,505	2,701	25.0%	Expect only a slight slowdown in rounds with COVID restrictions still in place for remainder of fiscal year.
	Non-Revenue Rounds	3,375	3,400	25	0.7%	
	Total Rounds			-		
	Carts	7,198	9,573	2,375	33.0%	See explanation for Rev Rounds
	ID Cards	1,089	1,200	111	10.2%	We've gained a broader base of players this year with such high rounds.

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	651,657	801,538	149,881	23.0%	See above
	Tennis Revenue	10,000	16,000	6,000	60.0%	Tennis revenues are expected to increase.
	Restaurant Revenue	8,000	8,000	-	0.0%	Our future restaurant operations are currently being discussed
	Other Revenue	12,687	17,000	4,313	34.0%	Advertising revenue has the potential to grow.
	Total Revenue	**682,344**	**842,538**	**160,194**	**23.5%**	
	Salaries	364,156	404,000	39,844	10.9%	Unless Ops dept really cuts back, budget cuts plus high rounds will continue to cause an overage.
	Employee Benefits	58,814	60,000	1,186	2.0%	
	Administrative	82,729	90,000	7,271	8.8%	Credit card fees will continue to come in over-budget due to excess rounds / cashless transactions.
	Debt Service & Insurance	40,516	40,000	(516)	-1.3%	
	Sales & Operations	2,212	3,000	788	35.6%	Additional rounds = more scorecards, pencils, etc.
	Park Maintenance	72,367	73,000	633	0.9%	Drought is over so water will normalize; stick to budget going forward if water cooperates.
	Park Equipment	33,342	37,000	3,658	11.0%	Building maint expected to go over budget slightly.
	Carts	58,171	57,000	(1,171)	-2.0%	Renewed cart lease came in slightly under expectations.
	Operating Expense	**712,307**	**764,000**	**51,693**	**7.3%**	
	Uncategorized Exp/Rev					
	Operating Income	**(29,963)**	**78,538**	**108,501**	**-362.1%**	
Balance Sheet	Capital Improvements	(40,000)	(60,000)	(20,000)	50.0%	We are currently prioritizing potential cap ex projects.
	Line of Credit Balance	-	-	-		Cash position will enable us to get through off-season without borrowing from LOC at all.
	Cash Balance	17,862	295,269	277,407	1553.1%	Fantastic cash position with no LOC borrowings while resuming our City debt repayments.

Oak Hills Park Authority
FY21 Actual vs. Budget

ITEM #8

	Dec Act	Dec Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$16,998	$6,016	$10,982	182.6%	$850,039	$618,210	$231,829	37.5%
4020 · I.D. Cards	$0	$0	$0	0.0%	$8,017	$8,658	-$641	-7.4%
4025 · Season Pass	$8,985	$8,985	$0	0.0%	$51,401	$53,910	-$2,509	-4.7%
4030 · Tournament Fees		$0	$0	0.0%	$34,110	$53,872	-$19,762	-36.7%
4050 · Cart Revenue	$861	$325	$536	164.9%	$272,849	$197,263	$75,586	38.3%
4055 · GolfBoard Revenue	$0	$0	$0	0.0%	$889	$0	$889	0.0%
4060 · Golf Revenue - Gift Certif.	$5,464	$5,315	$149	2.8%	$13,874	$13,862	$12	0.1%
4070 · Gift & Rain Checks Redeemed	-$564	-$61	-$503	828.6%	-$19,959	-$12,899	-$7,059	54.7%
Total 4001 · Golf Revenue	**$31,744**	**$20,580**	**$11,164**	**54.2%**	**$1,211,220**	**$932,875**	**$278,345**	**29.8%**
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%	$8,250	$8,250	$0	0.0%
4300 · Investment Income	$56	$3	$53	1646.9%	$298	$83	$215	259.8%
4400 · Misc. Income	-$375	$18	-$394	-2144.1%	-$391	$40	-$431	-1067.2%
4600 · Restaurant Income	$450	$0	$450	0.0%	$13,650	$9,400	$4,250	45.2%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$1,506**	**$1,397**	**$109**	**7.8%**	**$36,807**	**$32,773**	**$4,034**	**12.3%**
TOTAL REVENUE	**$33,250**	**$21,977**	**$11,273**	**51.3%**	**$1,248,027**	**$965,648**	**$282,379**	**29.2%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$13,585	$13,150	-$435	-3.3%	$80,681	$78,900	-$1,781	-2.3%
5030 · Operations	$4,370	$2,855	-$1,515	-53.1%	$121,916	$86,885	-$35,031	-40.3%
5040 · Operations O/T	$0	$0	$0	0.0%	$1,075	$0	-$1,075	0.0%
5050 · Course Personnel	$25,335	$23,550	-$1,786	-7.6%	$144,615	$139,423	-$5,192	-3.7%
5060 · Course Personnel O/T	$5	$0	-$5	0.0%	$772	$0	-$772	0.0%
5070 · Seasonal Personnel	$4,326	$0	-$4,326	0.0%	$78,444	$78,846	$402	0.5%
5080 · Seasonal Personnel O/T	-$5	$0	$5	0.0%	$527	$0	-$527	0.0%
Total 5000 · PERSONNEL EXPENSE	**$47,616**	**$39,555**	**-$8,062**	-20.4%	**$428,029**	**$384,054**	**-$43,975**	-11.5%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$3,606	$3,560	-$47	-1.3%	$31,479	$33,939	$2,460	7.2%
5230 · State Unemployment	$580	$1,544	$964	62.4%	$13,916	$11,069	-$2,847	-25.7%
5250 · Health Insurance	$1,890	$2,199	$309	14.1%	$12,219	$13,194	$975	7.4%
5260 · Workmans Compensation	$2,049	$1,171	-$878	-75.0%	$12,305	$10,470	-$1,836	-17.5%
5270 · Retirement Plans	$544	$607	$63	10.4%	$3,210	$3,727	$518	13.9%
Total 5200 · EMPLOYEE BENEFITS	**$8,669**	**$9,080**	**$411**	4.5%	**$73,129**	**$72,399**	**-$730**	-1.0%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,097	$902	-$195	-21.7%	$7,116	$5,410	-$1,706	-31.5%
5430 · Professional Fees	$2,650	$2,667	$17	0.6%	$15,750	$16,000	$250	1.6%
5436 · Advertising	$1,064	$866	-$199	-23.0%	$5,897	$6,518	$621	9.5%
5440 · Office Expense	$749	$976	$227	23.2%	$10,006	$7,980	-$2,026	-25.4%
5441 · Bank Charges	$22	$23	$1	4.3%	$166	$194	$28	14.6%
5442 · Credit Card Fees	$2,897	$938	-$1,959	-208.8%	$32,406	$21,992	-$10,415	-47.4%
5445 · Postage	$44	$9	-$35	-406.0%	$170	$31	-$139	-450.2%
5450 · Training and Dues	$270	$310	$40	12.9%	$1,510	$1,654	$144	8.7%
5461 · Authority Secretarial Services	$160	$125	-$35	-28.0%	$960	$750	-$210	-28.0%
5469 · Other Outside Services	$384	$319	-$66	-20.7%	$2,833	$2,790	-$44	-1.6%
5470 · Other Admin	$780	$704	-$76	-10.8%	$6,255	$4,226	-$2,029	-48.0%
5480 · Utilities	$4,612	$4,717	$104	2.2%	$34,524	$36,361	$1,837	5.1%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$14,731**	**$12,555**	**-$2,176**	-17.3%	**$117,594**	**$103,907**	**-$13,687**	-13.2%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$3,749	$5,732	$1,983	34.6%	$32,731	$34,389	$1,658	4.8%

ITEM #8

Oak Hills Park Authority
FY21 Actual vs. Budget

	Dec Act	Dec Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5520 · Interest	$168	$228	$59	26.1%	$2,646	$1,984	-$662	-33.4%
Total 5500 · DEBT SERVICE AND INSURANCE	**$3,917**	**$5,959**	**$2,042**	34.3%	**$35,377**	**$36,373**	**$996**	2.7%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5640 · Golf Pro Supplies	$0	$130	$130	100.0%	$2,139	$1,788	-$351	-19.6%
5680 · Golf Pro Work Clothes	$0	$0	$0	0.0%	$704	$1,000	$296	29.6%
Total 5600 SALES AND OPERATIONS	**$0**	**$130**	**$130**	100.0%	**$2,843**	**$2,788**	**-$55**	-2.0%
5700 · PARK MAINTENANCE								
5710 · Water	$1,405	$1,100	-$305	-27.7%	$52,951	$34,650	-$18,301	-52.8%
5720 · Heating Fuel	$1,580	$692	-$888	-128.3%	$2,255	$2,921	$666	22.8%
5730 · Grounds Maintenance	$750	$195	-$555	-284.4%	$9,417	$16,837	$7,420	44.1%
5740 · Tree Maintenance	$4,500	$0	-$4,500	0.0%	$4,500	$2,000	-$2,500	-125.0%
5751 · Agriculture&Chemicals-Purch	-$51	$1,545	$1,595	103.3%	$12,521	$46,409	$33,888	73.0%
5752 · Agriculture/Chemicals Utilized	$4,652		-$4,652	0.0%	$32,124	$0	-$32,124	0.0%
5760 · Irrigation Maintenance	$1,088	$85	-$1,003	-1182.0%	$6,962	$7,538	$576	7.6%
5770 · Consumable Tools	$54	$219	$165	75.5%	$703	$1,821	$1,118	61.4%
5780 · Tee and Green Supplies	$0	$0	$0	0.0%	$0	$7	$7	100.0%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$46	$149	$102	68.9%
Total 5700 · PARK MAINTENANCE	**$13,977**	**$3,835**	**-$10,142**	-264.4%	**$121,480**	**$112,333**	**-$9,147**	-8.1%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$5,580	$1,579	-$4,001	-253.4%	$15,748	$18,523	$2,776	15.0%
5820 · Building Maintenance	$938	$1,619	$681	42.1%	$13,652	$14,085	$433	3.1%
5840 · Small Equipment	$0	$0	$0	0.0%	$1,387	$2,500	$1,113	44.5%
5860 · Gasoline/Diesel Fuel	$0	$0	$0	0.0%	$5,870	$7,550	$1,680	22.3%
5880 · Employee work clothes	$165	$0	-$165	0.0%	$371	$0	-$371	0.0%
Total 5800 · PARK EQUIPMENT	**$6,683**	**$3,198**	**-$3,485**	-109.0%	**$37,027**	**$42,658**	**$5,631**	13.2%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$0	$0	0.0%	$62,018	$60,137	-$1,881	-3.1%
6020 · Electricity	$1,174	$830	-$345	-41.5%	$11,027	$9,450	-$1,578	-16.7%
6030 · Maintenance	$0	$94	$94	100.0%	$643	$1,007	$365	36.2%
6050 · Cart Insurance	$400	$400	$0	0.0%	$2,400	$2,400	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$5,000	$5,000	100.0%
Total 6000 · CART EXPENSE	**$1,574**	**$1,324**	**-$251**	-19.0%	**$76,088**	**$77,994**	**$1,907**	2.4%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$97,167**	**$75,635**	**-$21,532**	-28.5%	**$891,567**	**$832,507**	**-$59,060**	-7.1%
TOTAL OPERATIONAL NET INCOME	**-$63,917**	**-$53,659**	**-$10,258**	19.1%	**$356,460**	**$133,141**	**$223,319**	167.7%
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	**-$63,917**	**-$53,659**	**-$10,258**	19.1%	**$356,460**	**$133,141**	**$223,319**	167.7%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$22,125	$18,333	-$3,791	-20.7%	$130,596	$110,000	-$20,596	-18.7%
8001 · Capital projects								
8100 - Capital Proj Cash	$0	$0	$0	0.0%	$19,471	$35,000	$15,529	44.4%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Capital Contribution								
Total 8000 · OTHER EXPENSE	$22,125	$18,333	-$3,791	-20.7%	$150,067	$145,000	-$5,067	-3.5%
NET INCOME	**-$86,042**	**-$71,992**	**-$14,050**	19.5%	**$206,393**	**-$11,859**	**$218,251**	-1840.5%

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

	Total			
	As of Dec 31, 2020	As of Dec 31, 2019 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	335,384.81	67,928.70	267,456.11	393.73%
1022 NBT Payment Account	-13,687.12	-6,705.15	-6,981.97	-104.13%
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	**$ 324,448.69**	**$ 63,974.55**	**$ 260,474.14**	**407.15%**
Total Bank Accounts	**$ 324,448.69**	**$ 63,974.55**	**$ 260,474.14**	**407.15%**
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	50,750.75	56,202.58	-5,451.83	-9.70%
1200 Receivables	1,301.09	8,015.00	-6,713.91	-83.77%
1300 Prepaid Expenses	14,169.63	19,103.29	-4,933.66	-25.83%
1400 Deposits	0.00	2,100.00	-2,100.00	-100.00%
Total Other Current Assets	**$ 66,221.47**	**$ 85,420.87**	**-$ 19,199.40**	**-22.48%**
Total Current Assets	**$ 391,120.16**	**$ 149,395.42**	**$ 241,724.74**	**161.80%**
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.	-3,867,993.63	-3,608,256.08	-259,737.55	-7.20%
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	-26,558.34	-10,045.71	-16,512.63	-164.37%
1570 Capital Projects in Progress	0.00	29,200.00	-29,200.00	-100.00%
Total 1500 Fixed Assets	**$ 1,318,489.11**	**$ 1,574,567.09**	**-$ 256,077.98**	**-16.26%**
Total Fixed Assets	**$ 1,318,489.11**	**$ 1,574,567.09**	**-$ 256,077.98**	**-16.26%**
TOTAL ASSETS	**$ 1,709,609.27**	**$ 1,723,962.51**	**-$ 14,353.24**	**-0.83%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	31,417.96	32,558.42	-1,140.46	-3.50%
Total Accounts Payable	**$ 31,417.96**	**$ 32,558.42**	**-$ 1,140.46**	**-3.50%**
Other Current Liabilities				

2010 Accounts Payable - Payroll	0.00	19,045.74	-19,045.74	-100.00%
2050 Accounts Payable-Tennis Revenue	0.00	110.00	-110.00	-100.00%
2100 Accrued Payroll	9,022.32	7,518.78	1,503.54	20.00%
2104 Accrued retirement contribution	105.36	1,015.54	-910.18	-89.63%
2105 Accrued Vacation Pay	24,434.85	29,889.05	-5,454.20	-18.25%
2200 Accrued Expenses	46,917.50	29,625.50	17,292.00	58.37%
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	160,000.00	-160,000.00	-100.00%
2250 Deferred Revenue				
2251 Tournament Deposits	3,300.00	1,300.00	2,000.00	153.85%
2254 Other Deferred	154,395.97	66,489.50	87,906.47	132.21%
Total 2250 Deferred Revenue	**$ 157,695.97**	**$ 67,789.50**	**$ 89,906.47**	**132.63%**
2400 Cart Sales Tax Due	55.00	7.00	48.00	685.71%
Total Other Current Liabilities	**$ 239,581.00**	**$ 316,351.11**	**-$ 76,770.11**	**-24.27%**
Total Current Liabilities	**$ 270,998.96**	**$ 348,909.53**	**-$ 77,910.57**	**-22.33%**
Long-Term Liabilities				
2701 Consolidated City Debt	2,084,744.44	1,981,729.88	103,014.56	5.20%
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%
2764 NBT Truck Loan	0.00	1,508.42	-1,508.42	-100.00%
2765 Deere Credit Inc. Progator Sprayer	0.00	2,613.31	-2,613.31	-100.00%
2766 Wells Fargo Eq Bandit Chipper	0.00	3,249.72	-3,249.72	-100.00%
2767 Deere Credit, Inc. Sweeper Vac	1.09	5,208.65	-5,207.56	-99.98%
2768 Deere Credit Inc. Greens Roller	1,736.97	5,118.24	-3,381.27	-66.06%
2770 Deere Credit Inc. Hybrid Mower	0.89	3,107.88	-3,106.99	-99.97%
2772 Wells Fargo 2017 Aera-Vator	1,324.08	2,378.88	-1,054.80	-44.34%
2773 DLL Finance Club Car CA550G Utility Cart	3,096.50	4,386.50	-1,290.00	-29.41%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	27,632.95	40,497.46	-12,864.51	-31.77%
2775 Deere Credit, Inc. Hybrid Mower	13,476.05	19,248.11	-5,772.06	-29.99%
2776 Wells Fargo MTE 2018 TurfCo Blower	4,449.99	6,020.61	-1,570.62	-26.09%
2777 DLL Finance Club Car CA502 Utility Cart	6,439.97	8,279.99	-1,840.02	-22.22%
2778 Wells Fargo Used Kubota Tractor Mini Ex	22,386.69	28,226.67	-5,839.98	-20.69%
Total Long-Term Liabilities	**$ 2,165,289.62**	**$ 2,265,076.88**	**-$ 99,787.26**	**-4.41%**
Total Liabilities	**$ 2,436,288.58**	**$ 2,613,986.41**	**-$ 177,697.83**	**-6.80%**
Equity				
3000 Fund Balance				
3010 Fund Balance - Beginning	-42,873.28	-42,873.28	0.00	0.00%
Total 3000 Fund Balance	**-$ 42,873.28**	**-$ 42,873.28**	**$ 0.00**	**0.00%**
3500 Reserves				
3550 Reserve for Contingencies	405,368.10	405,368.10	0.00	0.00%
Total 3500 Reserves	**$ 405,368.10**	**$ 405,368.10**	**$ 0.00**	**0.00%**
3900 Retained Earnings	-1,295,566.94	-1,142,991.32	-152,575.62	-13.35%
Net Income	206,392.81	-109,527.40	315,920.21	288.44%
Total Equity	**-$ 726,679.31**	**-$ 890,023.90**	**$ 163,344.59**	**18.35%**
TOTAL LIABILITIES AND EQUITY	**$ 1,709,609.27**	**$ 1,723,962.51**	**-$ 14,353.24**	**-0.83%**

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

	Total			
	Dec 2020	Dec 2019 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	16,998.00	2,109.00	14,889.00	705.97%
4020 I.D. Cards	0.00	80.00	-80.00	-100.00%
4025 Season Pass	8,985.15	0.00	8,985.15	
4030 Tournament Fees	0.00	0.00	0.00	
4050 Cart Revenue	861.00	110.00	751.00	682.73%
4055 GolfBoard Revenue	0.00	0.00	0.00	
4060 Golf Revenue - Gift Certif.	5,464.00	5,712.00	-248.00	-4.34%
4070 Gift & Rain Checks Redeemed	-564.00	-37.00	-527.00	-1424.32%
Total 4001 Golf Revenue	$ 31,744.15	$ 7,974.00	$ 23,770.15	298.10%
4200 Rental Income	1,375.00	1,375.00	0.00	0.00%
4300 Investment Income	56.20	1.26	54.94	4360.32%
4400 Misc. Income	-375.26	75.68	-450.94	-595.85%
4600 Restaurant Income	450.00	4,000.00	-3,550.00	-88.75%
4700 Advertising Revenue	0.00	0.00	0.00	
Total 4000 REVENUES	$ 33,250.09	$ 13,425.94	$ 19,824.15	147.66%
Total Income	$ 33,250.09	$ 13,425.94	$ 19,824.15	147.66%
Gross Profit	$ 33,250.09	$ 13,425.94	$ 19,824.15	147.66%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,584.55	13,291.62	292.93	2.20%
5030 Operations	4,370.45	2,207.97	2,162.48	97.94%
5040 Operations O/T	0.00	0.00	0.00	
5050 Course Personnel	25,335.43	26,442.02	-1,106.59	-4.18%
5060 Course Personnel O/T	5.26	0.00	5.26	
5070 Seasonal Personnel	4,325.54	1,895.07	2,430.47	128.25%
5080 Seasonal Personnel O/T	-5.01	0.00	-5.01	
Total 5000 PERSONNEL EXPENSE	$ 47,616.22	$ 43,836.68	$ 3,779.54	8.62%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	3,606.42	3,330.20	276.22	8.29%
5230 State Unemployment	579.87	1,428.75	-848.88	-59.41%
5250 Health Insurance	1,889.82	2,178.80	-288.98	-13.26%
5260 Workmans Compensation	2,049.17	1,235.94	813.23	65.80%
5270 Retirement Plans	543.93	528.86	15.07	2.85%
Total 5200 EMPLOYEE BENEFITS	$ 8,669.21	$ 8,702.55	-$ 33.34	-0.38%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,096.90	853.10	243.80	28.58%
5430 Professional Fees	2,650.00	2,500.00	150.00	6.00%

5436 Advertising	1,064.47	957.95	106.52	11.12%
5440 Office Expense	748.98	1,147.81	-398.83	-34.75%
5441 Bank Charges	22.40	20.15	2.25	11.17%
5442 Credit Card Fees	2,897.15	919.51	1,977.64	215.08%
5445 Postage	44.00	0.00	44.00	
5450 Training and Dues	270.00	150.00	120.00	80.00%
5461 Authority Secretarial Services	160.00	120.00	40.00	33.33%
5469 Other Outside Services	384.43	315.98	68.45	21.66%
5470 Other Administrative	780.16	530.14	250.02	47.16%
5480 Utilities	4,612.20	4,722.31	-110.11	-2.33%
5500 Liability Insurance	3,748.57	6,001.92	-2,253.35	-37.54%
5520 Interest Expense	168.21	375.89	-207.68	-55.25%
Total 5400 ADMINISTRATIVE EXPENSES	$ 18,647.47	$ 18,614.76	$ 32.71	0.18%
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	531.94	-531.94	-100.00%
5640 Golf Pro Supplies	0.00	151.40	-151.40	-100.00%
Total 5600 SALES AND OPERATIONS	$ 0.00	$ 683.34	-$ 683.34	-100.00%
5700 PARK MAINTENANCE				
5710 Water	1,404.56	800.00	604.56	75.57%
5720 Heating Fuel	1,579.65	602.49	977.16	162.19%
5730 Grounds Maintenance	749.91	212.66	537.25	252.63%
5740 Tree Maintenance	4,500.00	0.00	4,500.00	
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	-50.58	-3,750.89	3,700.31	98.65%
5752 Agriculture/Chemicals Utilized	4,651.70	0.00	4,651.70	
Total 5750 Agriculture and Chemicals	$ 4,601.12	-$ 3,750.89	$ 8,352.01	222.67%
5760 Irrigation Maintenance	1,088.20	155.00	933.20	602.06%
5770 Consumable Tools	53.68	11.97	41.71	348.45%
5800 Equipment Maintenance	5,579.72	1,640.33	3,939.39	240.16%
5820 Building Maintenance	937.93	592.41	345.52	58.32%
5880 Employee work clothes	164.99	0.00	164.99	
Total 5700 PARK MAINTENANCE	$ 20,659.76	$ 263.97	$ 20,395.79	7726.56%
6000 CART EXPENSE				
6020 Electricity	1,174.49	928.70	245.79	26.47%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	$ 1,574.49	$ 1,328.70	$ 245.79	18.50%
Total Expenses	$ 97,167.15	$ 73,430.00	$ 23,737.15	32.33%
Net Operating Income	-$ 63,917.06	-$ 60,004.06	-$ 3,913.00	-6.52%
Other Expenses				
8000 Depreciation/Amortization	22,124.56	19,973.46	2,151.10	10.77%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	1,125.00	-1,125.00	-100.00%
Total 8001 Capital projects	$ 0.00	$ 1,125.00	-$ 1,125.00	-100.00%
Total Other Expenses	$ 22,124.56	$ 21,098.46	$ 1,026.10	4.86%
Net Other Income	-$ 22,124.56	-$ 21,098.46	-$ 1,026.10	-4.86%
Net Income	-$ 86,041.62	-$ 81,102.52	-$ 4,939.10	-6.09%

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July - December, 2020

	Total			
	Jul - Dec, 2020	Jul - Dec, 2019 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	850,038.85	576,056.68	273,982.17	47.56%
4020 I.D. Cards	8,017.00	8,960.00	-943.00	-10.52%
4025 Season Pass	51,400.90	0.00	51,400.90	
4030 Tournament Fees	34,110.00	62,875.00	-28,765.00	-45.75%
4050 Cart Revenue	272,849.15	194,382.00	78,467.15	40.37%
4055 GolfBoard Revenue	889.00	2,897.00	-2,008.00	-69.31%
4060 Golf Revenue - Gift Certif.	13,874.00	13,810.00	64.00	0.46%
4070 Gift & Rain Checks Redeemed	-19,958.85	-14,027.10	-5,931.75	-42.29%
Total 4001 Golf Revenue	$ 1,211,220.05	$ 844,953.58	$ 366,266.47	43.35%
4100 Tennis Revenue	15,000.00	15,052.80	-52.80	-0.35%
4200 Rental Income	8,250.00	8,250.00	0.00	0.00%
4300 Investment Income	297.85	29.18	268.67	920.73%
4400 Misc. Income	-390.92	126.54	-517.46	-408.93%
4600 Restaurant Income	13,650.00	24,000.00	-10,350.00	-43.13%
4700 Advertising Revenue	0.00	0.00	0.00	
Total 4000 REVENUES	$ 1,248,026.98	$ 892,412.10	$ 355,614.88	39.85%
Total Income	$ 1,248,026.98	$ 892,412.10	$ 355,614.88	39.85%
Gross Profit	$ 1,248,026.98	$ 892,412.10	$ 355,614.88	39.85%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	80,680.82	79,813.44	867.38	1.09%
5030 Operations	121,915.94	112,225.06	9,690.88	8.64%
5040 Operations O/T	1,075.01	1,027.94	47.07	4.58%
5050 Course Personnel	144,614.87	150,781.65	-6,166.78	-4.09%
5060 Course Personnel O/T	771.72	767.52	4.20	0.55%
5070 Seasonal Personnel	78,444.38	92,872.80	-14,428.42	-15.54%
5080 Seasonal Personnel O/T	526.53	806.70	-280.17	-34.73%
Total 5000 PERSONNEL EXPENSE	$ 428,029.27	$ 438,295.11	-$ 10,265.84	-2.34%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	31,478.69	33,237.15	-1,758.46	-5.29%
5230 State Unemployment	13,915.71	11,260.56	2,655.15	23.58%
5250 Health Insurance	12,219.33	13,837.16	-1,617.83	-11.69%
5260 Workmans Compensation	12,305.30	10,202.71	2,102.59	20.61%
5270 Retirement Plans	3,209.62	3,123.76	85.86	2.75%
Total 5200 EMPLOYEE BENEFITS	$ 73,128.65	$ 71,661.34	$ 1,467.31	2.05%
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	7,116.46	5,326.76	1,789.70	33.60%
5430 Professional Fees	15,750.00	15,000.00	750.00	5.00%
5436 Advertising	5,896.51	7,543.59	-1,647.08	-21.83%
5440 Office Expense	10,006.03	8,527.47	1,478.56	17.34%
5441 Bank Charges	165.77	166.95	-1.18	-0.71%
5442 Credit Card Fees	32,406.19	20,860.33	11,545.86	55.35%
5445 Postage	170.40	22.00	148.40	674.55%
5450 Training and Dues	1,510.00	1,045.00	465.00	44.50%
5461 Authority Secretarial Services	960.00	980.00	-20.00	-2.04%
5469 Other Outside Services	2,833.48	2,760.59	72.89	2.64%
5470 Other Administrative	6,254.99	4,572.64	1,682.35	36.79%
5480 Utilities	34,523.99	39,275.94	-4,751.95	-12.10%
5500 Liability Insurance	32,731.30	36,011.55	-3,280.25	-9.11%
5520 Interest Expense	2,645.99	3,973.31	-1,327.32	-33.41%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 152,971.11**	**$ 146,066.13**	**$ 6,904.98**	**4.73%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	3,995.77	-3,995.77	-100.00%
5640 Golf Pro Supplies	2,138.93	1,323.31	815.62	61.63%
5680 Golf Pro Work Clothes	704.14	0.00	704.14	
Total 5600 SALES AND OPERATIONS	**$ 2,843.07**	**$ 5,319.08**	**-$ 2,476.01**	**-46.55%**
5700 PARK MAINTENANCE				
5710 Water	52,950.91	28,733.29	24,217.62	84.28%
5720 Heating Fuel	2,255.36	3,460.54	-1,205.18	-34.83%
5730 Grounds Maintenance	9,416.62	11,431.65	-2,015.03	-17.63%
5740 Tree Maintenance	4,500.00	200.00	4,300.00	2150.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	12,521.41	19,495.46	-6,974.05	-35.77%
5752 Agriculture/Chemicals Utilized	32,124.09	27,552.58	4,571.51	16.59%
Total 5750 Agriculture and Chemicals	**$ 44,645.50**	**$ 47,048.04**	**-$ 2,402.54**	**-5.11%**
5760 Irrigation Maintenance	6,962.29	6,775.48	186.81	2.76%
5770 Consumable Tools	702.90	2,360.87	-1,657.97	-70.23%
5780 Tee and Green Supplies	0.00	13.50	-13.50	-100.00%
5795 Janitorial Supplies	46.27	0.00	46.27	
5800 Equipment Maintenance	15,747.70	20,442.86	-4,695.16	-22.97%
5810 Equipment Rental	0.00	98.64	-98.64	-100.00%
5820 Building Maintenance	13,652.08	5,328.89	8,323.19	156.19%
5840 Small Equipment	1,386.71	516.19	870.52	168.64%
5860 Gasoline/Diesel Fuel	5,869.87	8,035.07	-2,165.20	-26.95%
5880 Employee work clothes	370.77	63.74	307.03	481.69%
Total 5700 PARK MAINTENANCE	**$ 158,506.98**	**$ 134,508.76**	**$ 23,998.22**	**17.84%**
6000 CART EXPENSE				
6010 Cart Lease Expense	62,018.00	56,985.74	5,032.26	8.83%
6015 Board Lease Expense	0.00	4,178.01	-4,178.01	-100.00%
6020 Electricity	11,027.30	9,858.37	1,168.93	11.86%
6030 Maintenance	642.51	1,204.42	-561.91	-46.65%
6050 Cart Insurance	2,400.00	2,400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 76,087.81**	**$ 74,626.54**	**$ 1,461.27**	**1.96%**

Total Expenses	**$ 891,566.89**	**$ 870,476.96**	**$ 21,089.93**	**2.42%**
Net Operating Income	**$ 356,460.09**	**$ 21,935.14**	**$ 334,524.95**	**1525.06%**
Other Expenses				
8000 Depreciation/Amortization	130,596.26	119,840.76	10,755.50	8.97%
8001 Capital projects				
8100 Capital Projects - Cash	19,471.02	11,621.78	7,849.24	67.54%
Total 8001 Capital projects	**$ 19,471.02**	**$ 11,621.78**	**$ 7,849.24**	**67.54%**
Total Other Expenses	**$ 150,067.28**	**$ 131,462.54**	**$ 18,604.74**	**14.15%**
Net Other Income	**-$ 150,067.28**	**-$ 131,462.54**	**-$ 18,604.74**	**-14.15%**
Net Income	**$ 206,392.81**	**-$ 109,527.40**	**$ 315,920.21**	**288.44%**

OAK HILLS SALES ANALYSIS DECEMBER 2020 FISCAL

Description	Dec-20	Dec-19	Inc/(Dec)	YTD FY21	YTD FY20	Inc/(Dec)
Revenue Rounds	663	74	795.9%	25,907	18,657	38.9%
Barter Rounds	66	11	500.0%	1,383	1,310	5.6%
Season Pass Rounds	162	0	0.0%	3,805	0	0.0%
Comp Rounds	24	4	500.0%	469	507	-7.5%
Total All Rounds	915	89	928.1%	31,564	20,474	54.2%
Total Carts	126	18	600.0%	18,108	12,761	41.9%
Total Boards	0	0	0.0%	43	147	-70.7%
Total Golf ID Cards	21	3	600.0%	117	126	-7.1%
Total Season Passes	29	0	0.0%	29	0	0.0%
Total Gift Cards	51	61	-16.4%	210	216	-2.8%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$16,977	$2,109	705.0%	$881,083	$606,001	45.4%
Total Carts $	$967	$117	726.5%	$290,226	$205,185	41.4%
Total Board $	$0	$0	0.0%	$946	$3,080	-69.3%
Total Golf ID Cards $	$2,850	$250	1040.0%	$12,597	$9,370	34.4%
Total Season Pass $	$56,765	$0	0.0%	$56,615	$0	0.0%
Total Gift Cards $	$5,564	$5,712	-2.6%	$15,156	$13,810	9.7%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$564	-$37	1424.3%	-$18,447	-$14,027	31.5%
	$82,559	**$8,151**	**912.9%**	**$1,238,177**	**$823,419**	**50.4%**
$ Revenue/Revenue Round	**$25.61**	**$28.50**	-10.2%	**$34.01**	**$32.48**	4.7%
Carts/Revenue Round	**19.0%**	**24.3%**	-21.9%	**69.9%**	**68.4%**	2.2%
Cart $/Revenue Round	**$1.46**	**$1.58**	-7.8%	**$11.20**	**$11.00**	1.9%
Cart $/Cart Round	**$7.67**	**$6.50**	18.1%	**$16.03**	**$16.08**	-0.3%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$22.00**	**$20.95**	5.0%
ID Card $/Card	**$135.71**	**$83.33**	62.9%	**$107.67**	**$74.37**	44.8%
Resident Adult 18 Rounds	292	34	758.8%	5,288	4,870	8.6%
Resident Senior 18 Rounds	142	11	1190.9%	4,412	3,723	18.5%
Junior/Golf Team 18 Rounds	103	2	5050.0%	893	427	109.1%
Golf League 18 Rounds	0	0	0.0%	216	114	89.5%
Employee 18 Rounds	15	1	1400.0%	276	326	-15.3%
Non Resident 18 Rounds	106	18	488.9%	13,495	8,152	65.5%
Total 9 Hole Rounds	4	8	-50.0%	1,326	1,045	26.9%
Total Revenue Rounds	***662***	***74***	***794.6%***	***25,906***	***18,657***	***38.9%***
Resident Adult 18 Rounds $	$7,553	$1,032	631.9%	$177,389	$147,658	20.1%
Resident Senior 18 Rounds $	$3,210	$313	925.6%	$117,901	$95,554	23.4%
Junior/Golf Team 18 Rounds $	$2,095	$43	4772.1%	$17,639	$8,285	112.9%
Golf League 18 Rounds	$0	$0	0.0%	$2,967	$2,615	13.5%
Employee 18 Rounds $	$105	$7	1400.0%	$1,903	$2,282	-16.6%
Non Resident 18 Rounds $	$3,940	$558	606.1%	$532,922	$326,866	63.0%
Total 9 Hole Rounds $	$74	$156	-52.6%	$30,362	$22,741	33.5%
Total $ Revenue Rounds	***16,977***	***2,109***	***705.0%***	***881,083***	***606,001***	***45.4%***
Senior Non-Resident ID	5	0	0.0%	8	2	300.0%
Adult Non-Resident ID	3	0	0.0%	6	2	200.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***8***	***0***	***0.0%***	***14***	***4***	***250.0%***
GolfNow/TeeOff Rounds	0	0	0.0%	1904	784	142.9%
GolfNow/TeeOff Dollars	$0	$0	0.0%	$74,172	$29,680	149.9%
Dollars/Round	$0.00	$0.00	0.0%	$38.96	$37.86	2.9%
City of Norwalk debt paydown	**$1,326**					

OAK HILLS SALES ANALYSIS DECEMBER 2020 CALENDAR

Description	Dec-20	Dec-19	Inc/(Dec)	YTD 2020	YTD 2019	Inc/(Dec)
Revenue Rounds	663	74	795.9%	36,441	32,019	13.8%
Barter Rounds	66	11	500.0%	1,831	1,912	-4.2%
Season Pass Rounds	162	0	0.0%	5,395	0	0.0%
Comp Rounds	24	4	500.0%	503	624	-19.4%
Total All Rounds	915	89	928.1%	44,170	34,555	27.8%
Total Carts	126	18	600.0%	24,125	19,930	21.0%
Total Boards	0	0	0.0%	43	188	-77.1%
Total Golf ID Cards	21	3	600.0%	1,213	1,487	-18.4%
Total Season Passes	29	0	0.0%	117	0	0.0%
Total Gift Cards	51	61	-16.4%	290	315	-7.9%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$16,977	$2,109	705.0%	$1,234,770	$1,040,733	18.6%
Total Carts $	$967	$117	726.5%	$392,263	$326,387	20.2%
Total Board $	$0	$0	0.0%	$946	$3,971	-76.2%
Total Golf ID Cards $	$2,850	$250	1040.0%	$124,355	$131,744	-5.6%
Total Season Pass $	$56,765	$0	0.0%	$163,660	$0	0.0%
Total Gift Cards $	$5,564	$5,712	-2.6%	$23,061	$23,114	-0.2%
Total GPS Advertising $	$0	$0	0.0%	1,475	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$564	-$37	1424.3%	-$28,214	-$26,643	5.9%
	$82,559	**$8,151**	**912.9%**	**$1,912,316**	**$1,499,306**	**27.5%**
$ Revenue/Revenue Round	**$25.61**	**$28.50**	-10.2%	**$33.88**	**$32.50**	4.2%
Carts/Revenue Round	**19.0%**	**24.3%**	-21.9%	**66.2%**	**62.2%**	6.4%
Cart $/Revenue Round	**$1.46**	**$1.58**	-7.8%	**$10.76**	**$10.19**	5.6%
Cart $/Cart Round	**$7.67**	**$6.50**	18.1%	**$16.26**	**$16.38**	-0.7%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$22.00**	**$21.12**	4.2%
ID Card $/Card	**$135.71**	**$83.33**	62.9%	**$102.52**	**$88.60**	15.7%
Resident Adult 18 Rounds	292	34	758.8%	8,590	8,827	-2.7%
Resident Senior 18 Rounds	142	11	1190.9%	6,172	6,151	0.3%
Junior/Golf Team 18 Rounds	103	2	5050.0%	1,335	960	39.1%
Golf League 18 Rounds	0	0	0.0%	216	213	1.4%
Empl 18 Rounds	15	1	1400.0%	407	562	-27.6%
Non Resident 18 Rounds	106	18	488.9%	18,205	13,580	34.1%
Total 9 Hole Rounds	4	8	-50.0%	1,515	1,726	-12.2%
Total Revenue Rounds	***662***	***74***	***794.6%***	***36,440***	***32,019***	***13.8%***
Resident Adult 18 Rounds $	$7,553	$1,032	631.9%	$280,650	$263,775	6.4%
Resident Senior 18 Rounds $	$3,210	$313	925.6%	$165,924	$157,881	5.1%
Junior/Golf Team 18 Rounds $	$2,095	$43	4772.1%	$26,327	$13,809	90.6%
Golf League 18 Rounds	$0	$0	0.0%	$2,967	$4,892	-39.3%
Empl 18 Rounds $	$105	$7	1400.0%	$2,757	$3,934	-29.9%
Non Resident 18 Rounds $	$3,940	$558	606.1%	$722,125	$559,382	29.1%
Total 9 Hole Rounds $	$74	$156	-52.6%	$34,020	$37,061	-8.2%
Total $ Revenue Rounds	***16,977***	***2,109***	***705.0%***	***1,234,770***	***1,040,733***	***18.6%***
SR NONRES DISC	5	0	0.0%	73	71	2.8%
NONRES DISCOUNT	3	0	0.0%	81	92	-12.0%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***8***	***0***	***0.0%***	***154***	***163***	***-5.5%***
GolfNow Rounds	0	0	0.0%	2,728	1,008	170.6%
GolfNow Dollars	$0	$0	0.0%	$110,285	$38,043	189.9%
Dollars/Round	$0.00	$0.00	0.0%	$40.43	$37.74	7.1%

CITY OF NORWALK

Department of Information Technology

To: Members of the Finance Committee

From: Karen Del Vecchio, Interim Director IT

Subject: Managed Network Services/Municipal Area Network for City, Library & Board of Education; Project 363, Extension Option Execution

Re: **Date:** February 4, 2021

In 2015, the City, Library, and Board of Education jointly entered into a 5 year agreement with two optional 2-year extensions with Advanced Corporate Networking to lease a pro-actively managed Municipal Area Network (MAN) which connects City Hall, Health Department, Police Headquarters and Marine Base, Public Works locations, all Fire Stations, the City Libraries, the Central Office and all 21 public schools with high speed fiber-optic communications. Advanced Corporate Networking, a Connecticut Small/Minority Business Enterprise, was selected through a public RFP (Project #363) for these services.

The Library and Board of Education portions of the MAN project are eligible for Universal Service Fund (E-Rate) funding, which offsets approximately 80% of the MAN costs for the Board of Education and Library.

In 2015, the City executed a Memorandum of Agreement (MOA) with the Norwalk Transit District for integration of the Transit District onto the City portion of the MAN for the length of the MAN agreement. Access to the MAN allows the Transit District access to the City's numerous traffic camera feeds and other authorized key traffic maintenance information maintained by the City's Department of Public Works, as well as cost-efficient video surveillance of the Pulse Point site. In consideration of this access, the Transit District pays the City an annual sum for its use of the network.

The MAN is the communication backbone for the City, the Libraries, and the Board of Education. Over the years, this enabling technology has allowed the City, Library, and Board of Education to deploy a host of technology applications and solutions, including unified Voice over IP telephony, shared services like email and internet, GIS, public safety communications, surveillance and traffic camera video, disaster recovery/backup, and a host of academic applications, which were not possible without high speed data transmission capability.

The City and Board of Education have been pleased with the level of proactive support received from Advanced Corporate Networking and have developed a very positive working relationship. In 5 years, the MAN has had 100% uptime with no unplanned outages and no unauthorized access or breach.

In advance of the expiration of the MAN agreement, in November 2020, both City and Board of Education IT discussed the options of exercising either a 2 year or 4 year extension or drafting an RFP for a new service provider. Given the high level of satisfaction with the current provider AND the resource constraints for both departments with supporting distance learning and remote workforce during the Covid-19 pandemic, it was determined that neither IT department was in a position to take on a bid project of this magnitude. Nor was it deemed feasible or prudent at this time of increased dependence on remote learning and work-from-home to completely dismantle and reconstruct the entire school and city network infrastructure. The Board of Ed and Library costs will continue to be E-Rate reimbursable under the extended Agreement.

The City was able to negotiate with the vendor a favorable reduction on the two new additional fiber locations, Calf Pasture Beach and Veteran's Park, which are being partially funded by a FEMA grant. As a result of negotiations, the City will realize a 20% savings on the new sites' services which will be coterminous with the 48 month Agreement.

The MAN 4 year extension option exercise was reviewed and approved by the ITT Committee which includes representation from the Board of Education and the Library at its February 3, 2021 TEAMS meeting.

The actions requested are:

1a) Authorize the Mayor, Harry W. Rilling, to exercise the two, 2-year extension options of the *Agreement for Consulting Services by and between the City of Norwalk and Advanced Corporate Networking, Inc, d/b/a Digital Back Office, for Managed Network Services related to the Municipal Area Network Project* to extend the Agreement for a period of 4 years from the end of the initial term at the current monthly rates, City accounts 011370-5245, Library account 016200-5245, Board of Education account 2III22253-730-II.

1b) Authorize the Mayor, Harry W. Rilling, to extend the Memorandum of Agreement with the Norwalk Transit District for its use of the City Municipal Area Network for a period of 4 years from the end of the initial term.

And forward onto the Common Council for further action.

CITY OF NORWALK
Department of Information Technology

To: Members of the Finance Committee

From: Karen Del Vecchio, Interim Director IT

Re: Metropolitan Area Network Extension to the Shore Area

Date: February 3, 2021

In April of 2020, the City of Norwalk applied for the 2020 Department of Homeland Security Port Security/FEMA Grant which focuses on transportation infrastructure security. The purpose of this grant is to help strengthen the Nation's critical infrastructure against potential terrorist attacks. The Grant provides 75% of the requested project cost with a required 25% match from the municipality.

Included in the larger Norwalk request for harbor security projects was a joint project from City IT and Norwalk Police for $286,034.00 for *Security Camera & Fiber Optic Network Extension at Norwalk Harbor*. The purpose of this project is to install a network of surveillance security cameras in the Norwalk harbor and beach areas in order to improve Norwalk's transportation infrastructure security and enhance the protection of soft targets and crowded places. To support the security camera network in a secure and controlled manner and have effective video throughput, Norwalk would need to extend its existing Metropolitan Area Network (MAN) fiber optic network to the Norwalk harbor and shore area.

In August, Norwalk was notified that The *Security Camera & Fiber Optic Network Extension to Norwalk Harbor* request was fully funded at $214,525.00, or 75% of the project cost. Norwalk's 25% cost-share of the project has been authorized by the Board of Estimate and Taxation at its November, 2020 meeting.

The City's current Municipal Area Network managed fiber network services provider is Advanced Corporate Networking, d/b/a Digital Back Office, or DBO. DBO won this Municipal Area Network services award in May of 2016 based on its response to Norwalk City and Board of Education joint RFP project #3633, Municipal Area Network and Support. Integration between the grant-sponsored harbor extension and existing network is essential to providing a high-speed, reliable and secure connection between the surveillance cameras and Police HQ. DBO has provided superior technical and customer service to the City for the Municipal Area Network with 0 downtime or disruption since the award. Based on DBO's track record and the integration requirement, this is a sole source request.

This Amendment was reviewed and approved by the ITT Committee at its February 3, 2021 meeting.

Action requested:

Authorize the Mayor, Harry W. Rilling, to execute an Amendment to the A*greement for Consulting Services by and between the City of Norwalk and Advanced Corporate Networking, Inc, d/b/a Digital Back Office, for Managed Network Services related to the Municipal Area Network Project* for Managed Network Services Related To Calf Pasture Beach and Veterans Park fiber extension for a period of 4 years from date of network acceptance, estimated to be September 30, 2021, for a total amount not to exceed $226,368.00, accounts 361370-5744 (Grant $127,332), 011370-5741 ($42,444), and 011370-5245 ($56,592 (months 37-48)).

And forward onto the Common Council for further action.

Att: Sole Source Request Form

SOLE SOURCE PROCUREMENT REQUEST

Date - 1/31/2021

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

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

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

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

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

The fiber services installation at the beach/harbor area need to be completely integrated with the fiber network, currently managed by Digital Back Office under contract with the City in order to provide the video feeds from the surveillance cameras to Police dispatch center. The fiber services installation and monthly monitoring cost is being partially funded by a FEMA grant with a 36 month timeframe which started September 2020.

Karen Del Vecchio

Department Head's Signature

The Purchasing Agent		Corporation Council	
[X] Supports	[ ] Does not support	[ ] Supports	[ ] Does not support

This request for a sole source purchase

Signature　　　　　　　　　　Signature

SOLE SOURCE PROCUREMENT

Definition.

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

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

Application.

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

Conditions for Use of Sole Source Procurements.

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

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

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

The Purchasing Agent's determination is to be reviewed by Corporation Council and, if over $3,000.00, approved by the Common Council.

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

Negotiation In Sole Source Procurement.

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

Special Joint Committee Meeting of the City of Norwalk Finance/Claims Committee and
Board of Education Finance Committee
February 11, 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. Review of Recommended City Operating Budget FYE 2022.

III. Adjournment