



REGULAR MEETING – FINANCE & CLAIMS COMMITTEE AGENDA

**MAY 8, 2025, 7:00 PM
BY ZOOM VIRTUAL MEETING**

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



Members of the public may call in to participate. Callers will not be able to see the meeting participants. All participants will be muted upon entering the meeting. To speak, dial *9 on the phone and you will be called on by the host of the meeting during the public comment section. All speakers must state their name and address. Comments must be on a topic on the agenda, and are limited to three minutes. Anyone disrupting the orderly conduct of the meeting, including by using threatening, hateful, or sexually-explicit language, will be removed. Please find the information using the link above.



Members of the public who wish to provide "live comments" may also 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 be called by the host of the meeting during the public comment section. All speakers must state their name and address. Comments must be on a topic on the agenda, and are limited to three minutes. Anyone disrupting the orderly conduct of the meeting, including by using threatening, hateful, or sexually-explicit language, will be removed. Please find the information using the link above.



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 included into the record, they must be submitted by 12:00 p.m. the day of the meeting. Please email Chitsamay Lam at clam@norwalkct.gov with the subject line "Public Comment" to provide written public comment prior to the meeting.

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. ACCEPTANCE OF MINUTES**
 - A. Regular Meeting: April 10, 2025**
- IV. PUBLIC PARTICIPATION**
- V. REPORTS**
 - A. Oak Hills Park Authority Monthly Financial Statements for January, February and March 2025**
 - B. Tax Assessor Report**
 - C. Narrative on Tax Collections dated May 2025**

D. Monthly Tax Collector's Reports dated April 2025

E. Claims Committee Report dated May 2025

VI. OLD BUSINESS

VII. NEW BUSINESS

A. ACTION REQUESTED:

1a. Recommend the allocation of \$583,668 in Special Capital Appropriation funds to the Recreation and Parks Department for the development and construction of the Norwalk Community Recreation Center at 98 South Main Street as identified herein this memo and attached documentation. Current acct. #09256030 5777 C0719

1b. Recommend the reduction in the amount of \$583,668 from the balance in the middle schools bathroom improvement capital budget Acct. #09225010 5777 C0807

B. RESOLUTION: Making Appropriations For Various Public Improvements Aggregating \$74,522,646 For The Fiscal Year 2025-2026 Capital Budget And Authorizing The Issuance Of \$74,522,646 General Obligation Bonds Of The City To Meet Certain Appropriations In The Fiscal Year 2025-2026 Capital Budget

VIII. ADJOURNMENT

**CITY OF NORWALK
FINANCE AND CLAIMS COMMITTEE
REGULAR AGENDA
APRIL 10, 2025
VIA ZOOM VIRTUAL MEETING**

ATTENDANCE: Greg Burnett; Chair, Douglas Sutton, Heather Dunn, Anne Wennerstrand, James Frayer, Johan Lopez (7:02 p.m.)

STAFF: Chitsamay Lam

OTHER: Jared Schmitt, CFO, Sharon Conners; Purchasing Agent, Paul Gorman; Tax Assessor, Lisa Biagiarelli; Tax Collector, Jim Travers; Director of the TMP Ralph Kolb; WPCA Supervisor, Nelya Bauer; Waste Water Systems Manager.

I. CALL TO ORDER

Mr. Burnettt called the meeting to order at 7:00 p.m.

II. ROLL CALL

Mr. Burnettt called the roll as reflected above. A quorum was present

III. ACCEPTANCE OF MINUTES

A. Special Meeting: 03-20-25

**** MS. WENNERSTRAND MOVED TO APPROVE THE MINUTES.
** THE MOTION PASSED UNANIMOUSLY.**

IV. PUBLIC PARTICIPATION

No members of the public were present.

Mr. Lopez joined the meeting at 7:02 p.m.

V. REPORTS

A. Oak Hills Park Authority Monthly Financial Statements for January and February 2025

Mr. Burnett tabled the report until the May meeting.

B. Tax Assessor Report

B. Tax Assessor Report

Mr. Gorman discussed the application period for the program for elderly and disabled homeowners. He stated they were half way through. He noted they had three weeks to send out the certified letters to those due to renew. He noted time is running short and they need to get their applications in or file for an extension.

Mr. Gorman stated they had completed the reopening of the grand list to make adjustments to the motor vehicle depreciation schedule. He noted they were still working with MTS, the company doing the sweep of the city. He explained they were almost done with the first sweep and would be beginning the second.

Mr. Gorman said the Board of Assessment had 158 appeals hearings. He stated that 115 have been held and remain.

Ms. Wennerstrand wanted to know when they anticipated the third sweep's completion. Mr. Gorman answered sometime in late June or early July. He described what would happen at that point.

Mr. Frayer wanted to know what makes an elderly or disabled person eligible for tax relief. Mr. Gorman explained the two programs they administer and how people would qualify. He noted everything is income-based and listed the requirements. In response to Mr. Frayer, Mr. Gorman

answered the income limits are on the website and available at the senior center.

C. Narrative on Tax Collections dated April 2025

Ms. Biagiarelli explained she hadn't closed out the month so there was no spreadsheets or narrative on tax collections. She stated that she will send the committee the spreadsheet and narrative upon completion.

D. Monthly Tax Collector's Reports dated March 2025

Ms. Biagiarelli stated she hadn't closed the month out yet and didn't have an update for the collection percentages.

Ms. Biagiarelli said in the mean time they have sent out delinquent notices for past due real estate and past due business and personal property taxes. She added they filed the lean continuing certificates for real estate and sewer use. She noted they would be sending out the motor vehicle delinquent notices later this month. She indicated they were still wrapping up work on the tax sales.

Ms. Biagiarelli discussed the changes in how they assess and bill motor vehicle taxes for the 2024 tax list.

Mr. Burnett asked when the tax warrants go out in June will there be an included narrative explaining the motor vehicle assessment. Ms. Biagiarelli said yes.

E. Claims Committee Report dated April 2025

Ms. Biagiarelli outlined a claim that was a special request for a real estate tax refund that was created due to an over payment on a property where there was an assessment appeal. She stated it was settled and the customer was entitled to a credit. She went on to describe the full situation then and that she had to post the payment and process it as a refund. She asked if the committee would consider taking a vote and sending it to the full council.

**** MR. SUTTON MOVED TO APPROVE THE CLAIMS COMMITTEE REPORT INCLUDING THE ITEM THAT IS OVER THE \$10,000 THRESHOLD FOR \$31,727.90.**

**** THE MOTION PASSED UNANIMOUSLY.**

F. Purchasing Agent report.

Ms. Conners presented her update as outlined in the agenda packet. She listed and described the line items included..

VI. OLD BUSINESS

There was no old business to address

VII. NEW BUSINESS

A. Appointment of Auditors to audit Fiscal Year 2025

Mr. Schmitt explained they were coming to the end of their contract with CLA the current external auditors. He noted per purchasing guideline requirements they had to do an RFP to select a new one. He indicated they received two proposals, one from CLA and one from another firm. Mr. Schmitt described the selection process and the decision was made to go with CLA for another five years.

Mr. Burnett asked if it was general practice to try and change audit firms. Mr. Schmitt said there was no hard and fast rule. He stated it was not uncommon at all for a firm to there for more than one term.

In response to Mr. Frayer, Mr. Schmitt confirmed that CLA has a consulting arm. Mr. Frayer said he was thinking along the lines of an operational audit of a certain department. Mr. Schmitt said CLA would be an option under those circumstances. When asked why only two firms bid, Mr. Schmitt said it's the market in Connecticut.

Mr. Lopez asked if CLA would provide reduced rates for special projects. Mr. Schmitt indicated those cost were figured into ther bid and were market based. Mr.Schmitt indicated that in the case of a special project it would be an independent proposal for what they would charge. Mr. Schmitt indicated there would be a fee increase.

**** MR. FRAYER MOVED TO APPROVE THE APPOINTMENT OF CLA TO AUDIT FISCAL YEAR 2025,**
**** THE MOTION PASSED UNANIMOUSLY.**

B. Discuss and approve FY 2025-2026 Parking Authority Budget.

Mr. Travers presented his budget for the Parking Authority. He stated he worked very hard to create a sustainable balanced budget for the Parking Authority. He indicated they showed some increase monthly transit, transient, and meter revenue. He noted they were seeing good occupancy in the garages. He stated they were showing a slight decrease in revenue from meter violations. He pointed out the facilities are in a good state of repair and the parking Authority is making aesthetic improvements.

Mr. Burnett wanted more information on the conditions assessment report. Mr. Travers stated they are common in the industry. They contract with an agency and they go through the garages and assess them in great detail. Mr. Travers said from that assessment the authority bases their infrastructure investments on what is considered most critical.

Mr. Frayer wanted to know the value of the assets they have. He noted that \$135,000 was being put away in the capital reserve and replacement account yearly. He also mentioned the debt service principle. He felt with a capital needs assessment the numbers would be bigger and wanted to know where the capital needs would be reflected. Mr. Travers explained the conditions assessment numbers are for total improvements in the facilities and are not a requirement. He stated they work to prioritize what needs to get done. In response to Mr. Frayer, Mr. Travers explained the workings of the capital outlay and the *rainy day fund*. He noted the capital outlay was used for capital projects and doesn't exceed the fund balance.

**** MR. FRAYER MOVED TO APPROVE THE FY 2025-2026 PARKING AUTHORITY BUDGET AND MOVE IT FORWARD TO THE FULL COMMON COUNCIL.**

**** THE MOTION PASSED UNANIMOUSLY.**

C. Discuss and approve FY 2025-2026 Water Pollution Authority Budget

Ms. Bauer described the WPCA as an enterprise fund that manages the city sanitary sewer collection system, pump stations, and the waste water treatment facility. She stated in 2024/25 fiscal year the WPCA Board approved a yearly 4.4% sewer use charge increase. She noted they work with Woodward and Curran to update their financial model. She indicated the model includes current and future capital operating budget spending, and future bonding. Ms. Bauer described the entire system and explained their relationship with Violla for operation and maintenance of that system. She then went on to discuss the revenues which included the 4.4% usage increase, nitrogen credits, and reimbursement for city support services. She stated the operation and maintenance fee increased 3.3%. She stated their expenditures also include debt service payments due to increasing bond funding for capital projects.

Mr. Kolb responded to Mr. Frayer saying, the debt service payment principle goes up but the current interest rate has gone down. He went on to discuss their bonding over the years. He stated to fully answer Mr. Frayer he would have to consult the CFO and their financial team.

**** MR. FRAYER MOVED TO APPROVE THE APPOINTMENT OF CLA TO AUDIT FISCAL YEAR 2025,**

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CITY OF NORWALK

FINANCE AND CLAIMS COMMITTEE

REGULAR AGENDA

APRIL 10, 2025

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**** MR. SUTTON APPROVE FY 2025-2026 WATER POLLUTION AUTHORITY BUDGET.**

**** THE MOTION PASSED UNANIMOUSLY.**

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VIII. ADJOURNMENT

**** MR. LOPEZ MOVED TO ADJOURN THE MEETING.**

**** THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 8:12 p.m.

Respectfully submitted
China Mayhew
Telesco Secretarial Services

**CITY OF NORWALK
FINANCE AND CLAIMS COMMITTEE
REGULAR AGENDA
APRIL 10, 2025**

Oak Hills Park Authority

January 2025 Financial Commentary

Operations Updates:

- Golf revenue rounds and cart rounds performed above budget for the first seven months of FY25 but dropped significantly in December/January due to poor weather. Discount ID Card sales are very slightly under-budget.
- We are in our fourth year (of five) in our cart fleet lease and are seeing some expected wear and tear and more electricity usage than expected. However, the lithium batteries are holding up better than the standard batteries in previous leases.
- On December 8, we went live with a new POS system “foreUP” which includes our Tee Sheet, making reservations, and checking players in when they arrive. Overall, the process went very smoothly and our customers’ reactions have been very positive.

YTD Financial Highlights:

- FY25 YTD net operating income was over budget by \$110k and we ended January with a \$628k cash balance which includes \$61k in the capital reserve bank account.
 - Revenue was over-budget by \$138k thanks to strong golf rounds.
 - Expenses were over-budget by \$28k.
- OHPA made \$106k in repayments to the City for the first seven months of the fiscal year, including our annual 1% of golf revenue.
- OHPA is investing in several capital improvements throughout the course of the year with a focus on bunker refurbishment and rebuilding.

Other:

- As part of our initiative of investing and diversifying excess cash, we continue to have money spread out among three banks in various types of interest-bearing accounts.

Updated
through

1/31/2025

Fiscal Year To Date				
	Budget	Actuals	Variance	Var %
Revenue Rounds	24,574	26,808	2,234	9.1%
Non-Revenue Rounds	3,078	2,873	(205)	-6.7%
Total Rounds	27,652	29,681	2,029	7.3%
Carts	15,079	16,267	1,188	7.9%
ID Cards	192	185	(7)	-3.6%
Comments				
Dec Jan are under budget due to weather / course closure				
Less season passholder rounds than anticipated				
Higher golf rounds and a heat wave favorably influenced cart rounds in the summer				
Discounted ID Cards are right on target				

	Budget	Actuals	Variance	Var %	Comments
Golf Revenue	1,276,264	1,428,548	152,284	11.9%	Driven primarily by greens fees
Tennis Revenue	40,400	27,900	(12,500)	-30.9%	An anticipated tennis clinic in September did not occur
Restaurant Revenue	22,500	17,965	(4,535)	-20.2%	Profit sharing was less than anticipated
Other Revenue	33,423	36,270	2,847	8.5%	Investment and online booking revenue higher than expected, offset by one month loss in tenant rent
Total Revenue	1,372,587	1,510,683	138,096	10.1%	
Management Salary	162,880	162,191	(689)	-0.4%	
Operations Salary	160,404	170,916	10,512	6.6%	More staffing needed to cover higher revenue volume, but this line needs to be watched
Maintenance Salary	301,621	287,616	(14,005)	-4.6%	Overall lower staffing
Employee Benefits	106,212	100,766	(5,446)	-5.1%	Amounts slightly lower across the board, especially in payroll taxes
Administrative	128,525	153,455	24,930	19.4%	Overages across the board, specifically utilities, offset by underspending in Advertising
Interest & Insurance	77,707	76,176	(1,531)	-2.0%	
Sales & Operations	4,505	6,692	2,187	48.5%	Unexpected old invoice for employee clothes received in July. Also, a large order for supplies in Aug
Park Maintenance	136,362	126,662	(9,700)	-7.1%	Driven mostly by lower grass treatments, offset by overage in water
Park Equipment	58,298	81,587	23,289	39.9%	Large overspend in Bldg Maint due to unforeseen repairs needed, offset by Equipment Maint
Carts	23,563	25,315	1,752	7.4%	As the carts are going into the fifth year of use, maintenance and electricity costs are climbing
Tennis	3,000	-	(3,000)	-100.0%	Event canceled per above
Operating Expense	1,163,077	1,191,376	28,299	2.4%	
Net Operating Income	209,510	319,307	109,797	52.4%	
Capital Improvements	(269,000)	(268,250)	750	-0.3%	Building improvements and appliances, new equipment. FY25 bunker project complete, HVAC unit
Line of Credit Balance	-	-	-	-	
Capital Reserve Cash Bal	68,194	60,570	(7,624)	-11.2%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	444,914	567,348	122,434	27.5%	Net operating income overage, timing on fixed assets
Balance Sheet					

Updated 1/31/2025
through

Rest of Fiscal Year

	Budget	Proj.	Variance	Var %	Comments
Revenue Rounds	17,278	18,833	1,555	9.0%	Projections are slightly higher than original to stay in line with current trends
Non-Revenue Rounds	2,122	2,122	-	0.0%	Projections are still in line with Budget
Total Rounds	19,400	20,955	1,555	8.0%	
Carts	9,581	10,347	766	8.0%	Projections are slightly higher than original to stay in line with current trends
ID Cards	1,008	1,008	-	0.0%	Projections are still in line with Budget

	Budget	Proj.	Variance	Var %	Comments
Golf Revenue	992,635	1,091,899	99,264	10.0%	Projections are slightly higher than original to stay in line with current trends
Tennis Revenue	19,600	19,600	-	0.0%	Projections are still in line with Budget
Restaurant Revenue	16,700	15,500	(1,200)	-7.2%	Projections are slightly lower than original to stay in line with current trends
Other Revenue	22,327	22,327	-	0.0%	Projections are still in line with Budget
Total Revenue	1,051,262	1,149,326	98,064	9.3%	
Salaries	434,395	434,395	-	0.0%	Projections are still in line with Budget
Employee Benefits	74,128	74,128	-	0.0%	Projections are still in line with Budget
Administrative	88,531	94,531	6,000	6.8%	Projections are slightly above Budget based on current trends
Debt Service & Insurance	63,493	63,493	-	0.0%	Projections are still in line with Budget
Sales & Operations	6,695	7,495	800	11.9%	Projections are slightly above Budget based on current trends
Park Maintenance	123,538	123,538	-	0.0%	Projections are still in line with Budget
Park Equipment	42,702	42,702	-	0.0%	Projections are still in line with Budget
Carts	11,437	13,237	1,800	15.7%	Projections are slightly above Budget based on current trends
Tennis	-	-	-	-	Projections are still in line with Budget
Operating Expense	844,919	853,519	8,600	1.0%	
Uncategorized Exp/Rev	-	-	-	-	
Net Operating Income	206,343	295,807	89,464	43.4%	
Capital Improvements	(17,000)	(17,750)	(750)	4.4%	Bunker project completed for FY25, building improvements
Line of Credit Balance	-	-	-	-	We do not expect to borrow during the remainder of this fiscal year.
Capital Reserve Cash Bal	74,344	70,344	(4,000)	-5.4%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	509,052	771,951	262,899	51.6%	

Oak Hills Park Authority
FY25 Actual vs. Budget

	<u>January Act</u>	<u>January Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	\$944	\$9,923	-\$8,979	-90.5%	\$969,568	\$831,774	\$137,794	16.6%
4020 · I.D. Cards	\$24,392	\$16,819	\$7,573	45.0%	\$32,693	\$24,540	\$8,153	33.2%
4025 · Season Pass	\$7,627	\$9,607	-\$1,980	-20.6%	\$66,017	\$67,997	-\$1,980	-2.9%
4030 · Tournament Fees	\$0	\$0	\$0	0.0%	\$72,324	\$66,528	\$5,796	8.7%
4050 · Cart Revenue	\$0	\$370	-\$370	-100.0%	\$282,455	\$278,961	\$3,494	1.3%
4060 · Golf Revenue - Gift Certif.	\$526	\$140	\$386	276.9%	\$14,023	\$13,818	\$205	1.5%
4070 · Gift & Rain Checks Redeemed	-\$785	-\$242	-\$543	224.9%	-\$8,532	-\$7,353	-\$1,179	16.0%
Total 4001 · Golf Revenue	\$32,704	\$36,617	-\$3,913	-10.7%	\$1,428,548	\$1,276,264	\$152,284	11.9%
4100 · Tennis Revenue	\$0	\$0	\$0	0.0%	\$27,900	\$40,400	-\$12,500	-30.9%
4101 · Tennis Program Revenue	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4200 · Rental Income	\$1,900	\$1,800	\$100	5.6%	\$11,100	\$12,600	-\$1,500	-11.9%
4300 · Investment Income	\$993	\$1,596	-\$603	-37.8%	\$12,111	\$11,371	\$740	6.5%
4400 · Misc. Income	\$1,814	\$144	\$1,670	1159.5%	\$13,059	\$9,452	\$3,607	38.2%
4600 · Restaurant Income	\$1,000	\$1,000	\$0	0.0%	\$17,965	\$22,500	-\$4,535	-20.2%
4700 · Advertising Revenue	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Other Revenue	\$5,706	\$4,540	\$1,166	25.7%	\$82,135	\$96,323	-\$14,188	-14.7%
TOTAL REVENUE	\$38,410	\$41,156	-\$2,746	-6.7%	\$1,510,683	\$1,372,587	\$138,096	10.1%
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	\$23,206	\$23,340	\$134	0.6%	\$162,191	\$162,880	\$689	0.4%
5030 · Operations	\$2,015	\$3,060	\$1,045	34.1%	\$170,663	\$160,404	-\$10,259	-6.4%
5040 · Operations O/T	\$0	\$0	\$0	0.0%	\$253	\$0	-\$253	0.0%
5050 · Course Personnel	\$30,889	\$27,764	-\$3,125	-11.3%	\$197,870	\$192,475	-\$5,395	-2.8%
5060 · Course Personnel O/T	\$0	\$0	\$0	0.0%	\$2,292	\$0	-\$2,292	0.0%
5070 · Seasonal Personnel	\$0	\$0	\$0	0.0%	\$86,961	\$109,146	\$22,185	20.3%
5075 · Outside Seasonal Personnel	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5080 · Seasonal Personnel O/T	\$0	\$0	\$0	0.0%	\$495	\$0	-\$495	0.0%
Total 5000 · PERSONNEL EXPENSE	\$56,110	\$54,164	-\$1,946	-3.6%	\$620,724	\$624,904	\$4,180	0.7%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	\$3,688	\$4,091	\$403	9.9%	\$43,195	\$47,194	\$3,999	8.5%
5230 · State Unemployment	\$2,466	\$2,523	\$56	2.2%	\$12,369	\$13,409	\$1,039	7.8%
5250 · Health Insurance	\$4,088	\$4,293	\$205	4.8%	\$29,847	\$30,052	\$205	0.7%
5260 · Workmans Compensation	\$810	\$904	\$94	10.4%	\$11,239	\$11,608	\$369	3.2%
5270 · Retirement Plans	\$692	\$572	-\$120	-21.0%	\$4,115	\$3,949	-\$166	-4.2%
Total 5200 · EMPLOYEE BENEFITS	\$11,745	\$12,382	\$638	5.1%	\$100,766	\$106,212	\$5,446	5.1%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	\$755	\$571	-\$184	-32.3%	\$5,163	\$3,996	-\$1,167	-29.2%
5430 · Professional Fees	\$3,423	\$3,188	-\$235	-7.4%	\$23,823	\$22,313	-\$1,510	-6.8%
5436 · Advertising	\$23	\$926	\$903	97.5%	\$3,857	\$7,715	\$3,858	50.0%
5440 · Office Expense	\$1,971	\$1,065	-\$906	-85.0%	\$17,954	\$14,396	-\$3,558	-24.7%
5441 · Bank Charges	\$0	\$3	\$3	100.0%	\$27	\$80	\$53	66.1%
5442 · Credit Card Fees	\$3,712	\$828	-\$2,884	-348.3%	\$32,863	\$28,861	-\$4,003	-13.9%
5445 · Postage	\$0	\$0	\$0	0.0%	\$120	\$100	-\$20	-20.0%
5450 · Training and Dues	\$841	\$162	-\$679	-418.9%	\$2,486	\$977	-\$1,509	-154.4%
5455 · Meals and Entertainment	\$124	\$0	-\$124	0.0%	\$1,069	\$0	-\$1,069	0.0%
5461 · Authority Secretarial Services	\$120	\$142	\$22	15.3%	\$950	\$992	\$42	4.2%
5469 · Other Outside Services	\$1,337	\$1,172	-\$165	-14.1%	\$5,769	\$5,436	-\$334	-6.1%
5470 · Other Administrative	\$954	\$958	\$4	0.4%	\$6,523	\$6,708	\$186	2.8%
5480 · Utilities	\$9,781	\$5,876	-\$3,905	-66.5%	\$52,851	\$36,953	-\$15,898	-43.0%
5499 · Bad Debt Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	\$23,042	\$14,891	-\$8,150	-54.7%	\$153,455	\$128,525	-\$24,930	-19.4%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	\$9,664	\$9,801	\$138	1.4%	\$67,645	\$68,607	\$962	1.4%
5520 · Interest	\$1,127	\$1,300	\$172	13.3%	\$8,531	\$9,100	\$569	6.3%

Oak Hills Park Authority
FY25 Actual vs. Budget

	<u>January Act</u>	<u>January Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
Total 5500 · DEBT SERVICE AND INSURANCE	\$10,791	\$11,101	\$310	2.8%	\$76,176	\$77,707	\$1,531	2.0%
5600 · SALES AND OPERATIONS								
5630 · Golf Genius Software	\$308	\$308	\$0	0.0%	\$2,158	\$2,158	\$0	0.0%
5640 · Golf Pro Supplies	\$0	\$0	\$0	0.0%	\$3,753	\$1,547	-\$2,206	-142.6%
5680 · Golf Pro Work Clothes	\$0	\$0	\$0	0.0%	\$781	\$800	\$19	2.4%
Total 5600 SALES AND OPERATIONS	\$308	\$308	\$0	0.0%	\$6,692	\$4,505	-\$2,187	-48.5%
5700 · PARK MAINTENANCE								
5710 · Water	\$858	\$994	\$136	13.7%	\$47,896	\$41,743	-\$6,154	-14.7%
5715 · Nature and Open Space	\$0	\$0	\$0	0.0%	\$905	\$1,200	\$295	24.6%
5720 · Heating Fuel	\$4,044	\$3,534	-\$511	-14.5%	\$7,066	\$8,091	\$1,025	12.7%
5730 · Grounds Maintenance	\$0	\$2,662	\$2,662	100.0%	\$14,617	\$19,376	\$4,759	24.6%
5740 · Tree Maintenance	\$6,820	\$0	-\$6,820	0.0%	\$7,416	\$2,000	-\$5,416	-270.8%
5751 · Agriculture&Chemicals-Purch	\$0	\$0	\$0	0.0%	\$22,693	\$55,787	\$33,093	59.3%
5752 · Agriculture/Chemicals Utilized	\$0	\$0	\$0	0.0%	\$18,371	\$0	-\$18,371	0.0%
5760 · Irrigation Maintenance	\$166	\$740	\$574	77.6%	\$4,975	\$5,087	\$113	2.2%
5770 · Consumable Tools	\$0	\$63	\$63	100.0%	\$157	\$1,496	\$1,339	89.5%
5780 · Tee and Green Supplies	\$2,208	\$498	-\$1,709	-343.2%	\$2,566	\$1,450	-\$1,115	-76.9%
5795 · Janitorial Supplies	\$0	\$125	\$125	100.0%	\$0	\$132	\$132	100.0%
Total 5700 · PARK MAINTENANCE	\$14,096	\$8,615	-\$5,482	-63.6%	\$126,662	\$136,362	\$9,700	7.1%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	\$3,184	\$2,912	-\$271	-9.3%	\$17,208	\$25,178	\$7,969	31.7%
5810 · Equipment Rental	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5820 · Building Maintenance	\$7,715	\$1,217	-\$6,498	-534.1%	\$55,730	\$19,389	-\$36,341	-187.4%
5840 · Small Equipment	\$0	\$0	\$0	0.0%	\$420	\$1,971	\$1,551	78.7%
5860 · Gasoline/Diesel Fuel	\$0	\$0	\$0	0.0%	\$8,055	\$10,261	\$2,206	21.5%
5880 · Employee work clothes	\$0	\$750	\$750	100.0%	\$174	\$1,500	\$1,326	88.4%
Total 5800 · PARK EQUIPMENT	\$10,899	\$4,879	-\$6,020	-123.4%	\$81,587	\$58,298	-\$23,289	-39.9%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	\$0	\$0	\$0	0.0%	\$5,140	\$7,200	\$2,060	28.6%
6020 · Electricity	\$557	\$612	\$56	9.1%	\$13,516	\$10,935	-\$2,581	-23.6%
6030 · Maintenance	\$215	\$0	-\$215	0.0%	\$3,784	\$2,628	-\$1,157	-44.0%
6050 · Cart Insurance	\$400	\$400	\$0	0.0%	\$2,800	\$2,800	\$0	0.0%
6060 · Misc. Cart Expense	\$0	\$0	\$0	0.0%	\$75	\$0	-\$75	0.0%
Total 6000 · CART EXPENSE	\$1,172	\$1,012	-\$159	-15.7%	\$25,315	\$23,563	-\$1,752	-7.4%
6500 · TENNIS								
6510 · Professional Services	\$0	\$0	\$0	0.0%	\$0	\$2,800	\$2,800	
6530 · Supplies	\$0	\$0	\$0	0.0%	\$0	\$200	\$200	100.0%
6570 · Other Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	
Total 6500 · TENNIS	\$0	\$0	\$0	0.0%	\$0	\$3,000	\$3,000	100.0%
TOTAL OPERATIONAL EXPENSE	\$128,162	\$107,353	-\$20,809	-19.4%	\$1,191,376	\$1,163,077	-\$28,299	-2.4%
TOTAL OPERATIONAL NET INCOME	-\$89,752	-\$66,197	-\$23,555	35.6%	\$319,307	\$209,510	\$109,797	52.4%
Restructured City Debt	\$6,849	\$1,638	-\$5,211	-318.1%	\$105,596	\$91,168	-\$14,428	-15.8%
Commercial Debt	-\$1,342	\$1,000	\$2,342	234.2%	\$77,311	\$92,805	\$15,494	16.7%
Total BS Debt Payments	\$5,507	\$2,638	-\$2,869	-108.7%	\$182,908	\$183,973	\$1,065	0.6%
NET INCOME BEFORE CAPITAL EXPENSE!	-\$89,752	-\$66,197	-\$23,555	35.6%	\$319,307	\$209,510	\$109,797	52.4%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	\$34,551	\$32,500	-\$2,051	-6.3%	\$241,857	\$227,500	-\$14,357	-6.3%
8001 · Capital projects								
8100 - Capital Proj Cash	\$0	\$3,000	\$3,000	100.0%	\$268,250	\$269,000	\$750	0.3%
8101 - Capital Proj Financed	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
8006 · Disposed Assets	\$0	\$0	\$0	0.0%	-\$495	\$0	\$495	0.0%
Capital Contribution	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 8000 · OTHER EXPENSE	\$34,551	\$32,500	\$949	-6.3%	\$241,362	\$227,500	-\$13,112	-6.1%
NET INCOME	-\$124,303	-\$98,697	-\$25,606	25.9%	\$77,945	-\$17,990	\$95,935	-533.3%

OAK HILLS PARK AUTHORITY
Balance Sheet FY24
As of January 31, 2025

	Total			
	As of Jan 31, 2025	As of Jan 31, 2024 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	129,846.51	146,306.77	-16,460.26	-11.25%
1022 NBT Payment Account	-19,642.54	-3,133.23	-16,509.31	-526.91%
1023 NBT Rent Escrow Sec Apt Right	1,801.00	1,801.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	1,170.36	359.30	811.06	225.73%
1030 Chase Platinum Checking	10.00	10.00	0.00	0.00%
1031 Chase CD	237,525.26	227,960.00	9,565.26	4.20%
1040 Bankwell Money Market	216,387.98	227,397.43	-11,009.45	-4.84%
1041 Bankwell Capital Reserve Savings Account	59,399.53	45,323.20	14,076.33	31.06%
1050 Petty	1,420.00	1,420.00	0.00	0.00%
Total 1000 Cash	\$ 627,918.10	\$ 647,444.47	-\$ 19,526.37	-3.02%
Total Bank Accounts	\$ 627,918.10	\$ 647,444.47	-\$ 19,526.37	-3.02%
Accounts Receivable				
1201 Accounts Receivable	0.00	8,035.70	-8,035.70	-100.00%
Total Accounts Receivable	\$ 0.00	\$ 8,035.70	-\$ 8,035.70	-100.00%
Other Current Assets				
1100 Inventory	67,474.23	77,158.59	-9,684.36	-12.55%
1200 Receivables	0.00	13,921.79	-13,921.79	-100.00%
1300 Prepaid Expenses	24,660.92	29,109.43	-4,448.51	-15.28%
1400 Deposits	557.00	557.00	0.00	0.00%
Total Other Current Assets	\$ 92,692.15	\$ 120,746.81	-\$ 28,054.66	-23.23%
Total Current Assets	\$ 720,610.25	\$ 776,226.98	-\$ 55,616.73	-7.17%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,864,743.72	1,738,987.71	125,756.01	7.23%
1510 Accumulated Depreciation/Amort.	-5,063,877.50	-4,650,604.10	-413,273.40	-8.89%
1520 Furniture & Fixtures	47,635.23	47,635.23	0.00	0.00%
1560 Leasehold Improvements	208,813.40	162,997.83	45,815.57	28.11%
1561 Park Improvements	2,412,278.72	2,168,049.89	244,228.83	11.26%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-238,864.27	-215,683.00	-23,181.27	-10.75%
1570 Capital Projects in Progress	0.00	104,048.43	-104,048.43	-100.00%
Total 1500 Fixed Assets	\$ 1,507,863.96	\$ 1,632,566.65	-\$ 124,702.69	-7.64%
Total Fixed Assets	\$ 1,507,863.96	\$ 1,632,566.65	-\$ 124,702.69	-7.64%
TOTAL ASSETS	\$ 2,228,474.21	\$ 2,408,793.63	-\$ 180,319.42	-7.49%
LIABILITIES AND EQUITY				

Liabilities

Current Liabilities

Accounts Payable

2000 *Accounts Payable	28,973.30	48,929.14	-19,955.84	-40.79%
Total Accounts Payable	\$ 28,973.30	\$ 48,929.14	-\$ 19,955.84	-40.79%

Other Current Liabilities

2010 Accounts Payable - Payroll	21,694.11	0.00	21,694.11	
2051 Accounts Payable - OHMGA Revenue	649.99	95.00	554.99	584.20%
2100 Accrued Payroll	799.43	22,544.20	-21,744.77	-96.45%
2104 Accrued retirement contribution	2,554.74	182.79	2,371.95	1297.64%
2105 Accrued Vacation Pay	23,271.81	21,320.54	1,951.27	9.15%
2200 Accrued Expenses	30,024.50	49,783.50	-19,759.00	-39.69%
2210 Security Deposits - Tenants				
2212 Security Dep - Apt 2 Right	1,900.00	1,800.00	100.00	5.56%
2213 Sec Deposit - Restaurant	1,208.00	2,997.33	-1,789.33	-59.70%
Total 2210 Security Deposits - Tenants	\$ 3,108.00	\$ 4,797.33	-\$ 1,689.33	-35.21%
2250 Deferred Revenue				
2251 Tournament Deposits	4,450.00	5,630.00	-1,180.00	-20.96%
2254 Other Deferred	154,365.41	166,126.67	-11,761.26	-7.08%
Total 2250 Deferred Revenue	\$ 158,815.41	\$ 171,756.67	-\$ 12,941.26	-7.53%
2400 Cart Sales Tax Due	0.00	744.00	-744.00	-100.00%
Total Other Current Liabilities	\$ 240,917.99	\$ 271,224.03	-\$ 30,306.04	-11.17%
Total Current Liabilities	\$ 269,891.29	\$ 320,153.17	-\$ 50,261.88	-15.70%

Long-Term Liabilities

2701 Consolidated City Debt	1,582,675.76	1,741,368.29	-158,692.53	-9.11%
2772 Wells Fargo 2017 Aera-Vator	0.00	197.16	-197.16	-100.00%
2777 DLL Finance Club Car CA502 Utility Cart	0.00	919.91	-919.91	-100.00%
2778 Wells Fargo Used Kubota Tractor Mini Ex	0.00	5,459.35	-5,459.35	-100.00%
2779 Wells Fargo Groundskeeper Mower and Procore Aeration	12,768.17	25,005.96	-12,237.79	-48.94%
2780 DLL Club Car 2021 Cart Fleet	72,978.96	145,957.92	-72,978.96	-50.00%
2781 GPSi Visage Software 2021 Cart Fleet	0.00	24,480.00	-24,480.00	-100.00%
2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers	74,633.48	97,344.96	-22,711.48	-23.33%
2783 Wells Fargo 2 Baroness LM315GC Greens Mowers	48,950.92	63,121.87	-14,170.95	-22.45%
2784 Wells Fargo 2023 Spreader Trailer Roller	33,809.47	40,596.26	-6,786.79	-16.72%
2785 Wells Fargo Lastec 2023 Rotary Mower	52,490.01	63,578.78	-11,088.77	-17.44%
Total Long-Term Liabilities	\$ 1,878,306.77	\$ 2,208,030.46	-\$ 329,723.69	-14.93%
Total Liabilities	\$ 2,148,198.06	\$ 2,528,183.63	-\$ 379,985.57	-15.03%

Equity

3900 Retained Earnings	270,581.10	36,165.64	234,415.46	648.17%
Net Income	-190,304.95	-155,555.64	-34,749.31	-22.34%
Total Equity	\$ 80,276.15	-\$ 119,390.00	\$ 199,666.15	167.24%
TOTAL LIABILITIES AND EQUITY	\$ 2,228,474.21	\$ 2,408,793.63	-\$ 180,319.42	-7.49%

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
January 2025

	Total			
	Jan 2025	Jan 2024 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	943.75	5,192.00	-4,248.25	-81.82%
4020 I.D. Cards	24,392.00	13,570.00	10,822.00	79.75%
4025 Season Pass	7,627.08	8,873.33	-1,246.25	-14.04%
4030 Tournament Fees	0.00	0.00	0.00	
4050 Cart Revenue	0.00	446.00	-446.00	-100.00%
4060 Golf Revenue - Gift Certif.	526.00	75.00	451.00	601.33%
4070 Gift & Rain Checks Redeemed	-785.00	-467.00	-318.00	-68.09%
Total 4001 Golf Revenue	\$ 32,703.83	\$ 27,689.33	\$ 5,014.50	18.11%
4200 Rental Income	1,900.00	1,800.00	100.00	5.56%
4300 Investment Income	992.60	1,066.81	-74.21	-6.96%
4400 Misc. Income	1,813.70	232.83	1,580.87	678.98%
4600 Restaurant Income	1,000.00	3,200.00	-2,200.00	-68.75%
Total 4000 REVENUES	\$ 38,410.13	\$ 33,988.97	\$ 4,421.16	13.01%
Total Income	\$ 38,410.13	\$ 33,988.97	\$ 4,421.16	13.01%
Gross Profit	\$ 38,410.13	\$ 33,988.97	\$ 4,421.16	13.01%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	23,205.71	22,346.16	859.55	3.85%
5030 Operations	2,015.40	3,187.58	-1,172.18	-36.77%
5040 Operations O/T	0.00	0.00	0.00	
5050 Course Personnel	30,889.12	26,364.70	4,524.42	17.16%
5060 Course Personnel O/T	0.00	227.57	-227.57	-100.00%
5070 Seasonal Personnel	0.00	-1,983.21	1,983.21	100.00%
5080 Seasonal Personnel O/T	0.00	0.00	0.00	
Total 5000 PERSONNEL EXPENSE	\$ 56,110.23	\$ 50,142.80	\$ 5,967.43	11.90%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	3,687.62	3,285.33	402.29	12.25%
5230 State Unemployment	2,466.41	2,844.15	-377.74	-13.28%
5250 Health Insurance	4,088.01	1,530.35	2,557.66	167.13%
5260 Workmans Compensation	810.48	805.35	5.13	0.64%
5270 Retirement Plans	691.98	498.43	193.55	38.83%
Total 5200 EMPLOYEE BENEFITS	\$ 11,744.50	\$ 8,963.61	\$ 2,780.89	31.02%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	755.18	460.77	294.41	63.90%
5430 Professional Fees	3,422.96	3,022.95	400.01	13.23%
5436 Advertising	23.17	896.13	-872.96	-97.41%
5440 Office Expense	1,970.66	1,214.89	755.77	62.21%

5442 Credit Card Fees	3,712.19	3,718.34	-6.15	-0.17%
5445 Postage	0.00	66.00	-66.00	-100.00%
5450 Training and Dues	841.05	410.00	431.05	105.13%
5455 Meals and Entertainment	123.66	0.00	123.66	
5461 Authority Secretarial Services	120.00	240.00	-120.00	-50.00%
5469 Other Outside Services	1,337.13	1,187.12	150.01	12.64%
5470 Other Administrative	954.41	842.25	112.16	13.32%
5480 Utilities	9,781.17	6,088.88	3,692.29	60.64%
5500 Liability Insurance	9,663.50	8,670.81	992.69	11.45%
5520 Interest Expense	1,127.48	1,469.72	-342.24	-23.29%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 33,832.56	\$ 28,287.86	\$ 5,544.70	19.60%
5600 SALES AND OPERATIONS				
5630 Golf Genius Software	308.32	258.34	49.98	19.35%
Total 5600 SALES AND OPERATIONS	\$ 308.32	\$ 258.34	\$ 49.98	19.35%
5700 PARK MAINTENANCE				
5710 Water	858.24	807.93	50.31	6.23%
5720 Heating Fuel	4,044.42	2,732.53	1,311.89	48.01%
5730 Grounds Maintenance	0.00	3,888.84	-3,888.84	-100.00%
5740 Tree Maintenance	6,820.00	0.00	6,820.00	
5760 Irrigation Maintenance	166.00	400.84	-234.84	-58.59%
5770 Consumable Tools	0.00	38.61	-38.61	-100.00%
5780 Tee and Green Supplies	2,207.51	0.00	2,207.51	
5795 Janitorial Supplies	0.00	20.88	-20.88	-100.00%
5800 Equipment Maintenance	3,183.81	2,018.57	1,165.24	57.73%
5820 Building Maintenance	7,714.77	4,169.25	3,545.52	85.04%
5860 Gasoline/Diesel Fuel	0.00	0.00	0.00	
Total 5700 PARK MAINTENANCE	\$ 24,994.75	\$ 14,077.45	\$ 10,917.30	77.55%
6000 CART EXPENSE				
6020 Electricity	556.66	675.84	-119.18	-17.63%
6030 Maintenance	215.00	0.00	215.00	
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	\$ 1,171.66	\$ 1,075.84	\$ 95.82	8.91%
Total Expenses	\$ 128,162.02	\$ 102,805.90	\$ 25,356.12	24.66%
Net Operating Income	-\$ 89,751.89	-\$ 68,816.93	-\$ 20,934.96	-30.42%
Other Expenses				
8000 Depreciation/Amortization	34,551.00	31,430.00	3,121.00	9.93%
Total Other Expenses	\$ 34,551.00	\$ 31,430.00	\$ 3,121.00	9.93%
Net Other Income	-\$ 34,551.00	-\$ 31,430.00	-\$ 3,121.00	-9.93%
Net Income	-\$ 124,302.89	-\$ 100,246.93	-\$ 24,055.96	-24.00%

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2024 - January 2025

	Total			
	Jul 2024 - Jan 2025	Jul 2023 - Jan 2024 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	969,567.82	854,727.76	114,840.06	13.44%
4020 I.D. Cards	32,693.00	23,856.00	8,837.00	37.04%
4025 Season Pass	66,017.08	59,520.08	6,497.00	10.92%
4030 Tournament Fees	72,324.00	63,702.00	8,622.00	13.53%
4050 Cart Revenue	282,455.41	266,571.85	15,883.56	5.96%
4060 Golf Revenue - Gift Certif.	14,023.00	14,359.00	-336.00	-2.34%
4070 Gift & Rain Checks Redeemed	-8,532.00	-7,713.00	-819.00	-10.62%
Total 4001 Golf Revenue	\$ 1,428,548.31	\$ 1,275,023.69	\$ 153,524.62	12.04%
4100 Tennis Revenue	27,900.00	26,400.00	1,500.00	5.68%
4101 Tennis Program Revenues	0.00	4,667.34	-4,667.34	-100.00%
Total 4100 Tennis Revenue	\$ 27,900.00	\$ 31,067.34	-\$ 3,167.34	-10.20%
4200 Rental Income	11,100.00	12,600.00	-1,500.00	-11.90%
4300 Investment Income	12,110.75	8,473.55	3,637.20	42.92%
4400 Misc. Income	13,059.33	7,228.87	5,830.46	80.66%
4600 Restaurant Income	17,965.00	27,200.00	-9,235.00	-33.95%
Total 4000 REVENUES	\$ 1,510,683.39	\$ 1,361,593.45	\$ 149,089.94	10.95%
Total Income	\$ 1,510,683.39	\$ 1,361,593.45	\$ 149,089.94	10.95%
Gross Profit	\$ 1,510,683.39	\$ 1,361,593.45	\$ 149,089.94	10.95%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	162,190.78	149,056.94	13,133.84	8.81%
5030 Operations	170,662.93	157,719.12	12,943.81	8.21%
5040 Operations O/T	252.79	85.57	167.22	195.42%
5050 Course Personnel	197,869.50	180,873.39	16,996.11	9.40%
5060 Course Personnel O/T	2,291.97	3,645.91	-1,353.94	-37.14%
5070 Seasonal Personnel	86,961.34	95,569.09	-8,607.75	-9.01%
5075 Outside Seasonal Personnel	0.00	870.99	-870.99	-100.00%
5080 Seasonal Personnel O/T	494.60	947.66	-453.06	-47.81%
Total 5000 PERSONNEL EXPENSE	\$ 620,723.91	\$ 588,768.67	\$ 31,955.24	5.43%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	43,195.07	41,278.71	1,916.36	4.64%
5230 State Unemployment	12,369.41	13,292.76	-923.35	-6.95%
5250 Health Insurance	29,847.39	9,097.32	20,750.07	228.09%
5260 Workmans Compensation	11,239.12	10,408.73	830.39	7.98%
5270 Retirement Plans	4,114.91	3,415.53	699.38	20.48%
Total 5200 EMPLOYEE BENEFITS	\$ 100,765.90	\$ 77,493.05	\$ 23,272.85	30.03%

5400 ADMINISTRATIVE EXPENSES

5420 Telephone	5,162.52	5,974.68	-812.16	-13.59%
5430 Professional Fees	23,822.96	21,222.95	2,600.01	12.25%
5436 Advertising	3,857.41	6,546.41	-2,689.00	-41.08%
5440 Office Expense	17,953.58	13,570.80	4,382.78	32.30%
5441 Bank Charges	27.00	73.74	-46.74	-63.38%
5442 Credit Card Fees	32,863.47	30,860.32	2,003.15	6.49%
5445 Postage	120.00	132.00	-12.00	-9.09%
5450 Training and Dues	2,486.05	1,400.00	1,086.05	77.58%
5455 Meals and Entertainment	1,069.26	0.00	1,069.26	
5461 Authority Secretarial Services	950.00	1,210.00	-260.00	-21.49%
5469 Other Outside Services	5,769.41	5,350.05	419.36	7.84%
5470 Other Administrative	6,522.72	8,111.48	-1,588.76	-19.59%
5480 Utilities	52,850.76	36,037.10	16,813.66	46.66%
5500 Liability Insurance	67,644.54	61,224.67	6,419.87	10.49%
5520 Interest Expense	8,530.97	8,856.67	-325.70	-3.68%

Total 5400 ADMINISTRATIVE EXPENSES	\$ 229,630.65	\$ 200,570.87	\$ 29,059.78	14.49%
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5600 SALES AND OPERATIONS

5630 Golf Genius Software	2,158.30	1,291.68	866.62	67.09%
5640 Golf Pro Supplies	3,752.64	2,129.40	1,623.24	76.23%
5680 Golf Pro Work Clothes	781.05	1,023.69	-242.64	-23.70%

Total 5600 SALES AND OPERATIONS	\$ 6,691.99	\$ 4,444.77	\$ 2,247.22	50.56%
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5700 PARK MAINTENANCE

5710 Water	47,896.43	23,725.98	24,170.45	101.87%
5715 Nature and Open Space	904.93	0.00	904.93	
5720 Heating Fuel	7,066.39	7,623.64	-557.25	-7.31%
5730 Grounds Maintenance	14,616.82	20,749.18	-6,132.36	-29.55%
5740 Tree Maintenance	7,415.64	4,750.00	2,665.64	56.12%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	22,693.36	34,032.07	-11,338.71	-33.32%
5752 Agriculture/Chemicals Utilized	18,371.04	26,155.44	-7,784.40	-29.76%

Total 5750 Agriculture and Chemicals	\$ 41,064.40	\$ 60,187.51	-\$ 19,123.11	-31.77%
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5760 Irrigation Maintenance	4,974.66	2,577.16	2,397.50	93.03%
5770 Consumable Tools	156.79	599.04	-442.25	-73.83%
5780 Tee and Green Supplies	2,565.56	1,229.69	1,335.87	108.63%
5795 Janitorial Supplies	0.00	20.88	-20.88	-100.00%
5800 Equipment Maintenance	17,208.44	25,688.64	-8,480.20	-33.01%
5810 Equipment Rental	0.00	170.00	-170.00	-100.00%
5820 Building Maintenance	55,729.77	29,185.29	26,544.48	90.95%
5840 Small Equipment	419.99	1,019.98	-599.99	-58.82%
5860 Gasoline/Diesel Fuel	8,054.97	10,251.13	-2,196.16	-21.42%
5880 Employee work clothes	173.95	183.75	-9.80	-5.33%

Total 5700 PARK MAINTENANCE	\$ 208,248.74	\$ 187,961.87	\$ 20,286.87	10.79%
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6000 CART EXPENSE

6010 Cart Lease Expense	5,140.12	7,302.22	-2,162.10	-29.61%
6020 Electricity	13,515.65	11,450.03	2,065.62	18.04%
6030 Maintenance	3,784.47	2,155.77	1,628.70	75.55%

6050 Cart Insurance	2,800.00	2,800.00	0.00	0.00%
6060 Misc. Cart Expense	74.58	0.00	74.58	
Total 6000 CART EXPENSE	\$ 25,314.82	\$ 23,708.02	\$ 1,606.80	6.78%
6500 TENNIS				
6510 Professional Services	0.00	2,000.00	-2,000.00	-100.00%
6530 Supplies	0.00	513.79	-513.79	-100.00%
6570 Other Expense	0.00	359.00	-359.00	-100.00%
Total 6500 TENNIS	\$ 0.00	\$ 2,872.79	-\$ 2,872.79	-100.00%
Total Expenses	\$ 1,191,376.01	\$ 1,085,820.04	\$ 105,555.97	9.72%
Net Operating Income	\$ 319,307.38	\$ 275,773.41	\$ 43,533.97	15.79%
Other Income				
7002 Capital Contribution	0.00	1,449.81	-1,449.81	-100.00%
Total Other Income	\$ 0.00	\$ 1,449.81	-\$ 1,449.81	-100.00%
Other Expenses				
8000 Depreciation/Amortization	241,857.00	220,010.00	21,847.00	9.93%
8001 Capital projects				
8100 Capital Projects - Cash	268,250.33	212,768.86	55,481.47	26.08%
Total 8001 Capital projects	\$ 268,250.33	\$ 212,768.86	\$ 55,481.47	26.08%
8006 Disposed Assets	-495.00	0.00	-495.00	
Total Other Expenses	\$ 509,612.33	\$ 432,778.86	\$ 76,833.47	17.75%
Net Other Income	-\$ 509,612.33	-\$ 431,329.05	-\$ 78,283.28	-18.15%
Net Income	-\$ 190,304.95	-\$ 155,555.64	-\$ 34,749.31	-22.34%

OAK HILLS SALES ANALYSIS JANUARY 2025 FISCAL REPORT

<u>Description</u>	<u>Jan-25</u>	<u>Jan-24</u>	<u>Inc/(Dec)</u>	<u>YTD FY25</u>	<u>YTD FY24</u>	<u>Inc/(Dec)</u>
Revenue Rounds	63	271	-76.8%	26,808	25,193	6.4%
Season Pass Rounds	65	43	51.2%	1,448	1,195	21.2%
POS System Servicer Rounds	1	72	-98.6%	1,401	1,220	14.8%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	24	0	0.0%
Total All Rounds	129	386	-66.6%	29,681	27,608	7.5%
 Total Carts	0	25	-100.0%	16,267	15,353	6.0%
Total Golf ID Cards	83	102	-18.6%	185	220	-15.9%
Total Season Passes	42	48	-12.5%	42	48	-12.5%
Total Gift Cards	6	1	500.0%	119	186	-36.0%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
 Total \$ Revenue Rounds	\$933	\$5,192	-82.0%	\$1,034,220	\$918,923	12.5%
Total Carts \$	\$0	\$474	-100.0%	\$300,372	\$283,497	6.0%
Total Golf ID Cards \$	\$15,183	\$13,580	11.8%	\$24,128	\$23,866	1.1%
Total Season Pass \$	\$91,525	\$106,480	-14.0%	\$91,525	\$106,480	-14.0%
Total Gift Cards \$	\$526	\$75	601.3%	\$11,565	\$15,306	-24.4%
Total GPS Advertising \$	\$0	\$0	0.0%	\$0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$773	-\$467	65.6%	-\$8,573	-\$7,582	13.1%
	\$107,394	\$125,334	-14.3%	\$1,453,236	\$1,340,490	8.4%
 \$ Revenue/Revenue Round	\$14.81	\$19.16	-22.7%	\$38.58	\$36.48	5.8%
Carts/Revenue Round	0.0%	9.2%	-100.0%	60.7%	60.9%	-0.4%
Cart \$/Revenue Round	\$0.00	\$1.75	-100.0%	\$11.20	\$11.25	-0.4%
Cart \$/Cart Round	\$0.00	\$18.96	-100.0%	\$18.47	\$18.47	0.0%
ID Card \$/Card	\$182.93	\$133.14	37.4%	\$130.42	\$108.48	20.2%
 Resident Adult 18 Rounds	0	4	-100.0%	2,179	3,101	-29.7%
Resident Senior 18 Rounds	0	0	0.0%	2,748	2,016	36.3%
Junior/HS Golf Team 18 Rounds	0	5	-100.0%	1,955	1,405	39.1%
Golf League 18 Rounds	0	0	0.0%	47	96	-51.0%
Employee 18 Rounds	0	1	-100.0%	566	472	19.9%
Non Resident 18 Rounds	0	4	-100.0%	1,029	1,021	0.8%
Public 18 Rounds	39	257	-84.8%	17,129	15,633	9.6%
Total 9 Hole Rounds	24	0	0.0%	1,155	1,449	-20.3%
Total Revenue Rounds	63	271	-76.8%	26,808	25,193	6.4%
 Resident Adult 18 Rounds \$	\$0	\$81	-100.0%	\$83,153	\$113,851	-27.0%
Resident Senior 18 Rounds \$	\$0	\$0	0.0%	\$88,845	\$53,091	67.3%
Junior/HS Golf Team 18 Rounds \$	\$0	\$94	-100.0%	\$38,706	\$28,349	36.5%
Golf League 18 Rounds	\$0	\$0	0.0%	\$1,307	\$2,330	-43.9%
Employee 18 Rounds \$	\$0	\$7	-100.0%	\$3,743	\$3,247	15.3%
Non Resident 18 Rounds \$	\$0	\$77	-100.0%	\$36,864	\$33,822	9.0%
Public 18 Rounds \$	\$693	\$4,933	-85.9%	\$752,752	\$649,245	15.9%
Total 9 Hole Rounds \$	\$240	\$0	0.0%	\$28,850	\$34,987	-17.5%
Total \$ Revenue Rounds	933	5,192	-82.0%	1,034,220	918,923	12.5%
 Senior Non-Resident ID	20	14	42.9%	24	25	-4.0%
Adult Non-Resident ID	19	4	375.0%	26	12	116.7%
Senior Non-Resident Annual Pass	3	3	0.0%	3	3	0.0%
Adult Non-Resident Annual Pass	5	5	0.0%	5	5	0.0%
Total Non-Resident Members	47	26	80.8%	58	45	28.9%
 City of Norwalk debt payoffdown	\$283.80					

OAK HILLS SALES ANALYSIS JANUARY 2025 CALENDAR

<u>Description</u>	<u>Jan-25</u>	<u>Jan-24</u>	<u>Inc/(Dec)</u>	<u>YTD 2025</u>	<u>YTD 2024</u>	<u>Inc/(Dec)</u>
Revenue Rounds	63	271	-76.8%	63	271	-76.8%
Season Pass Rounds	65	43	51.2%	65	43	51.2%
POS System Servicer Rounds	1	72	-98.6%	1	72	-98.6%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	0	0.0%
Total All Rounds	129	386	-66.6%	129	386	-66.6%
 Total Carts	 0	 25	 -100.0%	 0	 25	 -100.0%
Total Golf ID Cards	83	102	-18.6%	83	102	-18.6%
Total Season Passes	42	48	-12.5%	42	48	-12.5%
Total Gift Cards	6	1	500.0%	6	1	500.0%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
 Total \$ Revenue Rounds	 \$933	 \$5,192	 -82.0%	 \$933	 \$5,192	 -82.0%
Total Carts \$	\$0	\$474	-100.0%	\$0	\$474	-100.0%
Total Golf ID Cards \$	\$15,183	\$13,580	11.8%	\$15,183	\$13,580	11.8%
Total Season Pass \$	\$91,525	\$106,480	-14.0%	\$91,525	\$106,480	-14.0%
Total Gift Cards \$	\$526	\$75	601.3%	\$526	\$75	601.3%
Total GPS Advertising \$	\$0	\$0	0.0%	0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$773	-\$467	65.6%	-\$773	-\$467	65.6%
	\$107,394	\$125,334	-14.3%	\$107,394	\$125,334	-14.3%
 \$ Revenue/Revenue Round	 \$14.81	 \$19.16	 -22.7%	 \$14.81	 \$19.16	 -22.7%
Carts/Revenue Round	0.0%	9.2%	-100.0%	0.0%	9.2%	-100.0%
Cart \$/Revenue Round	\$0.00	\$1.75	-100.0%	\$0.00	\$1.75	-100.0%
Cart \$/Cart Round	\$0.00	\$18.96	-100.0%	\$0.00	\$18.96	-100.0%
ID Card \$/Card	\$182.93	\$133.14	37.4%	\$182.93	\$133.14	37.4%
 Resident Adult 18 Rounds	 0	 4	 -100.0%	 0	 4	 -100.0%
Resident Senior 18 Rounds	0	0	0.0%	0	0	0.0%
Junior/Golf Team 18 Rounds	0	5	-100.0%	0	5	-100.0%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Employee 18 Rounds	0	1	-100.0%	0	1	-100.0%
Non Resident 18 Rounds	0	4	-100.0%	0	4	-100.0%
Public 18 Rounds	39	257	-84.8%	39	257	-84.8%
Total 9 Hole Rounds	24	0	0.0%	24	0	0.0%
Total Revenue Rounds	63	271	-76.8%	63	271	-76.8%
 Resident Adult 18 Rounds \$	 \$0	 \$81	 -100.0%	 \$0	 \$81	 -100.0%
Resident Senior 18 Rounds \$	\$0	\$0	0.0%	\$0	\$0	#DIV/0!
Junior/Golf Team 18 Rounds \$	\$0	\$94	-100.0%	\$0	\$94	-100.0%
Golf League 18 Rounds	\$0	\$0	0.0%	\$0	\$0	0.0%
Employee 18 Rounds \$	\$0	\$7	-100.0%	\$0	\$7	-100.0%
Non Resident 18 Rounds \$	\$0	\$77	-100.0%	\$0	\$77	-100.0%
Public 18 Rounds \$	\$693	\$4,933	-85.9%	\$693	\$4,933	-85.9%
Total 9 Hole Rounds \$	\$240	\$0	0.0%	\$0	\$0	0.0%
Total \$ Revenue Rounds	933	5,192	-82.0%	693	5,192	-86.6%
 Senior Non-Resident ID	 20	 14	 42.9%	 20	 14	 42.9%
Adult Non-Resident ID	19	4	375.0%	19	4	375.0%
Senior Non-Resident Annual Pass	3	3	0.0%	3	3	0.0%
Adult Non-Resident Annual Pass	5	5	0.0%	5	5	0.0%
Total Non-Resident ID's	47	26	80.8%	47	26	80.8%

Oak Hills Park Authority

February 2025 Financial Commentary

Operations Updates:

- Golf revenue rounds and cart rounds performed above budget for the first seven months of FY25 but dropped significantly in December-February due to poor weather. Discount ID Card sales are under-budget due to significant course closure included the full month of February.
- We are heading into our fifth and final year of our cart fleet lease and are seeing some expected wear and tear and more electricity usage than expected. However, the lithium batteries are holding up better than the standard batteries in previous leases.
- On December 8, we went live with a new POS system “foreUP” which includes our Tee Sheet, making reservations, and checking players in when they arrive. Overall, the process went very smoothly and our customers’ reactions have been very positive.

YTD Financial Highlights:

- FY25 YTD net operating income was over budget by \$110k and we ended February with a \$566k cash balance which includes \$61k in the capital reserve bank account.
 - Revenue was over-budget by \$124k thanks to strong golf rounds.
 - Expenses were over-budget by \$13k.
- OHPA made \$106k in repayments to the City for the first eight months of the fiscal year, including our annual 1% of golf revenue.
- OHPA is investing in several capital improvements throughout the course of the year with a focus on bunker refurbishment and rebuilding.

Other:

- As part of our initiative of investing and diversifying excess cash, we continue to have money spread out among three banks in various types of interest-bearing accounts.

Updated 2/28/2025
through

Fiscal Year To Date

	Budget	Actuals	Variance	Var %	Comments
Revenue Rounds	24,736	26,808	2,072	8.4%	Dec thru Feb are under budget due to weather / course closure
Non-Revenue Rounds	3,111	2,873	(238)	-7.7%	Less season passholder rounds than anticipated
Total Rounds	27,847	29,681	1,834	6.6%	
Carts	15,079	16,267	1,188	7.9%	Higher golf rounds and a heat wave favorably influenced cart rounds in the summer
ID Cards	305	233	(72)	-23.6%	Course closure for entirety of Feb has hurt membership sales

	Budget	Actuals	Variance	Var %	Comments
Golf Revenue	1,307,573	1,442,670	135,097	10.3%	Driven primarily by greens fees
Tennis Revenue	40,400	27,900	(12,500)	-30.9%	An anticipated tennis clinic in September did not occur
Restaurant Revenue	23,500	18,965	(4,535)	-19.3%	Profit sharing was less than anticipated
Other Revenue	36,963	42,427	5,464	14.8%	Investment and online booking revenue higher than expected, offset by one month loss in tenant rent
Total Revenue	1,408,436	1,531,962	123,526	8.8%	
Management Salary	186,220	183,151	(3,069)	-1.6%	
Operations Salary	163,889	173,576	9,687	5.9%	More staffing needed to cover higher revenue volume, but this line needs to be watched
Maintenance Salary	329,386	309,462	(19,924)	-6.0%	Overall lower staffing
Employee Benefits	117,523	103,089	(14,434)	-12.3%	Amounts slightly lower across the board, especially in payroll taxes and health insurance
Administrative	142,535	170,619	28,084	19.7%	Overages across the board, specifically utilities, offset by underspending in Advertising
Interest & Insurance	88,808	86,972	(1,836)	-2.1%	
Sales & Operations	4,813	7,000	2,187	45.4%	Unexpected old invoice for employee clothes received in July. Also, a large order for supplies in Aug
Park Maintenance	144,593	131,165	(13,428)	-9.3%	Driven mostly by lower grass treatments, offset by overage in water
Park Equipment	63,549	91,804	28,255	44.5%	Large overspend in Bldg Maint due to unforeseen repairs needed, offset by Equipment Maint
Carts	25,213	26,168	955	3.8%	As the carts are going into the fifth year of use, maintenance and electricity costs are climbing
Tennis	3,000	-	(3,000)	-100.0%	Event canceled per above
Operating Expense	1,269,529	1,283,006	13,477	1.1%	
Net Operating Income	138,907	248,956	110,049	79.2%	
Capital Improvements	(272,000)	(268,250)	3,750	-1.4%	FY25 bunker project, Building improvements and appliances, new equipment, HVAC unit, etc
Line of Credit Balance	-	-	-	-	
Capital Reserve Cash Bal	68,694	60,760	(7,934)	-11.5%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	369,086	505,447	136,361	36.9%	Net operating income overage, timing on fixed assets

Balance Sheet

Updated 2/28/2025
through

Updated 2/28/2025 through		Rest of Fiscal Year				
		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	17,116	18,143	1,027	6.0%	Projections are slightly higher than original to stay in line with current trends
	Non-Revenue Rounds	2,089	2,089	-	0.0%	Projections are still in line with Budget
	Total Rounds	19,205	20,232	1,027	5.3%	
	Carls	9,581	10,347	766	8.0%	Projections are slightly higher than original to stay in line with current trends
	ID Cards	895	895	-	0.0%	Projections are still in line with Budget

P&L	Golf Revenue	Budget	Proj.	Variance	Var %	Comments
	Tennis Revenue	961,326	1,038,232	76,906	8.0%	Projections are slightly higher than original to stay in line with current trends
		19,600	19,600	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	15,700	14,500	(1,200)	-7.6%	Projections are slightly lower than original to stay in line with current trends
	Other Revenue	18,787	18,787	-	0.0%	Projections are still in line with Budget
Total Revenue		1,015,413	1,091,119	75,706	7.5%	
P&L	Salaries	379,804	379,804	-	0.0%	Projections are still in line with Budget
	Employee Benefits	62,818	62,818	-	0.0%	Projections are still in line with Budget
	Administrative	74,522	80,522	6,000	8.1%	Projections are slightly above Budget based on current trends
	Debt Service & Insurance	52,392	52,392	-	0.0%	Projections are still in line with Budget
	Sales & Operations	6,387	7,187	800	12.5%	Projections are slightly above Budget based on current trends
	Park Maintenance	115,307	115,307	-	0.0%	Projections are still in line with Budget
	Park Equipment	37,451	37,451	-	0.0%	Projections are still in line with Budget
	Carls	9,787	10,587	800	8.2%	Projections are slightly above Budget based on current trends
	Tennis	-	-	-		Projections are still in line with Budget
	Operating Expense	738,468	746,068	7,600	1.0%	
	Uncategorized Exp/Rev	-	-	-		
	Net Operating Income	276,945	345,051	68,106	24.6%	
Balance Sheet	Capital Improvements	(14,000)	(17,750)	(3,750)	26.8%	Bunker project completed for FY25, building improvements
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Capital Reserve Cash Bal	74,344	69,344	(5,000)	-6.7%	Portion of cash restricted for capital improvements per our lease requirements
	Cash Balance	509,052	756,019	246,967	48.5%	

Oak Hills Park Authority
FY25 Actual vs. Budget

	<u>February Act</u>	<u>February Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	\$0	\$5,492	-\$5,492	-100.0%	\$969,568	\$837,266	\$132,302	15.8%
4020 · I.D. Cards	\$7,427	\$15,221	-\$7,794	-51.2%	\$40,120	\$39,761	\$359	0.9%
4025 · Season Pass	\$6,195	\$9,607	-\$3,412	-35.5%	\$72,212	\$77,603	-\$5,391	-6.9%
4030 · Tournament Fees	\$0	\$0	\$0	0.0%	\$72,324	\$66,528	\$5,796	8.7%
4050 · Cart Revenue	\$0	\$0	\$0	0.0%	\$282,455	\$278,961	\$3,494	1.3%
4060 · Golf Revenue - Gift Certif.	\$500	\$1,229	-\$729	-59.3%	\$14,523	\$15,046	-\$523	-3.5%
4070 · Gift & Rain Checks Redeemed	\$0	-\$239	\$239	-100.0%	-\$8,532	-\$7,592	-\$940	12.4%
Total 4001 · Golf Revenue	\$14,122	\$31,309	-\$17,187	-54.9%	\$1,442,670	\$1,307,573	\$135,097	10.3%
4100 · Tennis Revenue	\$0	\$0	\$0	0.0%	\$27,900	\$40,400	-\$12,500	-30.9%
4101 · Tennis Program Revenue	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4200 · Rental Income	\$2,300	\$1,800	\$500	27.8%	\$13,400	\$14,400	-\$1,000	-6.9%
4300 · Investment Income	\$3,857	\$1,596	\$2,261	141.7%	\$15,967	\$12,967	\$3,001	23.1%
4400 · Misc. Income	\$0	\$144	-\$144	-100.0%	\$13,059	\$9,596	\$3,463	36.1%
4600 · Restaurant Income	\$1,000	\$1,000	\$0	0.0%	\$18,965	\$23,500	-\$4,535	-19.3%
4700 · Advertising Revenue	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Other Revenue	\$7,157	\$4,540	\$2,617	57.6%	\$89,292	\$100,863	-\$11,571	-11.5%
TOTAL REVENUE	\$21,278	\$35,849	-\$14,571	-40.6%	\$1,531,962	\$1,408,436	\$123,526	8.8%
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	\$20,960	\$23,340	\$2,380	10.2%	\$183,151	\$186,220	\$3,069	1.6%
5030 · Operations	\$2,661	\$3,485	\$824	23.7%	\$173,323	\$163,889	-\$9,435	-5.8%
5040 · Operations O/T	\$0	\$0	\$0	0.0%	\$253	\$0	-\$253	0.0%
5050 · Course Personnel	\$16,625	\$27,764	\$11,139	40.1%	\$214,494	\$220,239	\$5,745	2.6%
5060 · Course Personnel O/T	\$0	\$0	\$0	0.0%	\$2,292	\$0	-\$2,292	0.0%
5070 · Seasonal Personnel	\$5,219	\$0	-\$5,219	0.0%	\$92,180	\$109,146	\$16,966	15.5%
5075 · Outside Seasonal Personnel	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5080 · Seasonal Personnel O/T	\$0	\$0	\$0	0.0%	\$495	\$0	-\$495	0.0%
Total 5000 · PERSONNEL EXPENSE	\$45,464	\$54,589	\$9,125	16.7%	\$666,188	\$679,493	\$13,306	2.0%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	\$2,973	\$4,123	\$1,150	27.9%	\$46,168	\$51,317	\$5,149	10.0%
5230 · State Unemployment	\$1,346	\$1,466	\$121	8.2%	\$13,715	\$14,875	\$1,160	7.8%
5250 · Health Insurance	-\$2,766	\$4,293	\$7,060	164.4%	\$27,081	\$34,346	\$7,265	21.2%
5260 · Workmans Compensation	\$376	\$882	\$506	57.4%	\$11,615	\$12,490	\$875	7.0%
5270 · Retirement Plans	\$395	\$546	\$151	27.6%	\$4,510	\$4,495	-\$15	-0.3%
Total 5200 · EMPLOYEE BENEFITS	\$2,323	\$11,311	\$8,987	79.5%	\$103,089	\$117,523	\$14,433	12.3%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	\$745	\$571	-\$174	-30.5%	\$5,908	\$4,567	-\$1,341	-29.4%
5430 · Professional Fees	\$3,600	\$3,188	-\$413	-12.9%	\$27,423	\$25,500	-\$1,923	-7.5%
5436 · Advertising	\$0	\$822	\$822	100.0%	\$3,857	\$8,538	\$4,680	54.8%
5440 · Office Expense	\$970	\$1,279	\$309	24.1%	\$18,924	\$15,674	-\$3,249	-20.7%
5441 · Bank Charges	\$0	\$3	\$3	100.0%	\$27	\$83	\$56	67.3%
5442 · Credit Card Fees	\$312	\$708	\$396	55.9%	\$33,176	\$29,569	-\$3,607	-12.2%
5445 · Postage	\$0	\$50	\$50	100.0%	\$120	\$150	\$30	20.0%
5450 · Training and Dues	\$0	\$69	\$69	100.0%	\$2,486	\$1,046	-\$1,440	-137.6%
5455 · Meals and Entertainment	\$100	\$0	-\$100	0.0%	\$1,169	\$0	-\$1,169	0.0%
5461 · Authority Secretarial Services	\$120	\$142	\$22	15.3%	\$1,070	\$1,133	\$63	5.6%
5469 · Other Outside Services	\$442	\$444	\$2	0.5%	\$6,211	\$5,880	-\$332	-5.6%
5470 · Other Administrative	\$734	\$958	\$224	23.4%	\$7,257	\$7,667	\$410	5.3%
5480 · Utilities	\$10,140	\$5,776	-\$4,364	-75.5%	\$62,990	\$42,729	-\$20,262	-47.4%
5499 · Bad Debt Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	\$17,164	\$14,010	-\$3,154	-22.5%	\$170,619	\$142,535	-\$28,084	-19.7%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	\$9,663	\$9,801	\$138	1.4%	\$77,307	\$78,408	\$1,101	1.4%
5520 · Interest	\$1,133	\$1,300	\$166	12.8%	\$9,664	\$10,400	\$735	7.1%

Oak Hills Park Authority
FY25 Actual vs. Budget

	<u>February Act</u>	<u>February Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
Total 5500 · DEBT SERVICE AND INSURANCE	\$10,796	\$11,101	\$305	2.7%	\$86,972	\$88,808	\$1,836	2.1%
5600 · SALES AND OPERATIONS								
5630 · Golf Genius Software	\$308	\$308	\$0	0.0%	\$2,467	\$2,467	\$0	0.0%
5640 · Golf Pro Supplies	\$0	\$0	\$0	0.0%	\$3,753	\$1,547	-\$2,206	-142.6%
5680 · Golf Pro Work Clothes	\$0	\$0	\$0	0.0%	\$781	\$800	\$19	2.4%
Total 5600 SALES AND OPERATIONS	\$308	\$308	\$0	0.0%	\$7,000	\$4,813	-\$2,187	-45.4%
5700 · PARK MAINTENANCE								
5710 · Water	\$849	\$957	\$108	11.3%	48,745.13	\$42,700	-\$6,045	-14.2%
5715 · Nature and Open Space	\$1,850	\$200	-\$1,650	-825.0%	2,754.93	\$1,400	-\$1,355	-96.8%
5720 · Heating Fuel	\$1,272	\$3,047	\$1,775	58.3%	8,338.12	\$11,138	\$2,800	25.1%
5730 · Grounds Maintenance	\$0	\$2,916	\$2,916	100.0%	14,616.82	\$22,292	\$7,675	34.4%
5740 · Tree Maintenance	\$0	\$0	\$0	0.0%	7,415.64	\$2,000	-\$5,416	-270.8%
5751 · Agriculture&Chemicals-Purch	\$0	\$464	\$464	100.0%	\$22,693	\$56,251	\$33,557	59.7%
5752 · Agriculture/Chemicals Utilized	\$0	\$0	\$0	0.0%	\$18,371	\$0	-\$18,371	0.0%
5760 · Irrigation Maintenance	\$249	\$231	-\$18	-7.7%	\$5,223	\$5,318	\$95	1.8%
5770 · Consumable Tools	\$0	\$90	\$90	100.0%	\$157	\$1,586	\$1,429	90.1%
5780 · Tee and Green Supplies	\$285	\$301	\$17	5.5%	\$2,850	\$1,752	-\$1,098	-62.7%
5795 · Janitorial Supplies	\$0	\$26	\$26	100.0%	\$0	\$157	\$157	100.0%
Total 5700 · PARK MAINTENANCE	\$4,504	\$8,231	\$3,728	45.3%	\$131,165	\$144,593	\$13,428	9.3%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	\$2,656	\$2,211	-\$445	-20.1%	\$19,865	\$27,389	\$7,524	27.5%
5810 · Equipment Rental	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5820 · Building Maintenance	\$7,561	\$1,369	-\$6,192	-452.2%	\$63,291	\$20,758	-\$42,533	-204.9%
5840 · Small Equipment	\$0	\$0	\$0	0.0%	\$420	\$1,971	\$1,551	78.7%
5860 · Gasoline/Diesel Fuel	\$0	\$1,671	\$1,671	100.0%	\$8,055	\$11,931	\$3,877	32.5%
5880 · Employee work clothes	\$0	\$0	\$0	0.0%	\$174	\$1,500	\$1,326	88.4%
Total 5800 · PARK EQUIPMENT	\$10,217	\$5,251	-\$4,966	-94.6%	\$91,804	\$63,549	-\$28,255	-44.5%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	\$0	\$0	\$0	0.0%	\$5,140	\$7,200	\$2,060	28.6%
6020 · Electricity	\$453	\$611	\$158	25.8%	\$13,969	\$11,546	-\$2,423	-21.0%
6030 · Maintenance	\$0	\$639	\$639	100.0%	\$3,784	\$3,267	-\$517	-15.8%
6050 · Cart Insurance	\$400	\$400	\$0	0.0%	\$3,200	\$3,200	\$0	0.0%
6060 · Misc. Cart Expense	\$0	\$0	\$0	0.0%	\$75	\$0	-\$75	0.0%
Total 6000 · CART EXPENSE	\$853	\$1,651	\$797	48.3%	\$26,168	\$25,213	-\$955	-3.8%
6500 · TENNIS								
6510 · Professional Services	\$0	\$0	\$0	0.0%	\$0	\$2,800	\$2,800	
6530 · Supplies	\$0	\$0	\$0	0.0%	\$0	\$200	\$200	100.0%
6570 · Other Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	
Total 6500 · TENNIS	\$0	\$0	\$0	0.0%	\$0	\$3,000	\$3,000	100.0%
TOTAL OPERATIONAL EXPENSE	\$91,630	\$106,452	\$14,822	13.9%	\$1,283,006	\$1,269,529	-\$13,477	-1.1%
TOTAL OPERATIONAL NET INCOME	-\$70,351	-\$70,603	\$251	-0.4%	\$248,956	\$138,907	\$110,049	79.2%
Restructured City Debt	\$0	\$725	\$725	100.0%	\$105,596	\$93,531	-\$12,065	-12.9%
Commercial Debt	-\$1,133	\$1,000	\$2,133	213.3%	\$76,178	\$91,000	\$14,822	16.3%
Total BS Debt Payments	-\$1,133	\$1,725	\$2,858	165.7%	\$181,775	\$184,531	\$2,756	1.5%
NET INCOME BEFORE CAPITAL EXPENSE!	-\$70,351	-\$70,603	\$251	-0.4%	\$248,956	\$138,907	\$110,049	79.2%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	\$34,551	\$32,500	-\$2,051	-6.3%	\$276,408	\$260,000	-\$16,408	-6.3%
8001 · Capital projects								
8100 - Capital Proj Cash	\$0	\$3,000	\$3,000	100.0%	\$268,250	\$272,000	\$3,750	1.4%
8101 - Capital Proj Financed	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
8006 · Disposed Assets	\$0	\$0	\$0	0.0%	-\$495	\$0	\$495	0.0%
Capital Contribution	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 8000 · OTHER EXPENSE	\$34,551	\$32,500	\$949	-6.3%	\$275,913	\$260,000	-\$12,163	-6.1%
NET INCOME	-\$104,902	-\$103,103	-\$1,800	1.7%	-\$26,957	-\$121,093	\$94,136	-77.7%

OAK HILLS PARK AUTHORITY
Balance Sheet FY24
As of February 28, 2025

	Total			
	As of Feb 28, 2025	As of Feb 29, 2024 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	61,194.72	61,411.27	-216.55	-0.35%
1022 NBT Payment Account	-16,548.03	-11,743.77	-4,804.26	-40.91%
1023 NBT Rent Escrow Sec Apt Right	1,801.00	1,801.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	1,170.40	359.31	811.09	225.74%
1030 Chase Platinum Checking	10.00	10.00	0.00	0.00%
1031 Chase CD	240,525.26	227,960.00	12,565.26	5.51%
1040 Bankwell Money Market	217,044.30	228,150.23	-11,105.93	-4.87%
1041 Bankwell Capital Reserve Savings Account	59,589.38	45,473.24	14,116.14	31.04%
1050 Petty	1,420.00	1,420.00	0.00	0.00%
Total 1000 Cash	\$ 566,207.03	\$ 554,841.28	\$ 11,365.75	2.05%
Total Bank Accounts	\$ 566,207.03	\$ 554,841.28	\$ 11,365.75	2.05%
Accounts Receivable				
1201 Accounts Receivable	0.00	8,035.70	-8,035.70	-100.00%
Total Accounts Receivable	\$ 0.00	\$ 8,035.70	-\$ 8,035.70	-100.00%
Other Current Assets				
1100 Inventory	67,474.23	81,054.59	-13,580.36	-16.75%
1200 Receivables	0.00	3,200.00	-3,200.00	-100.00%
1300 Prepaid Expenses	14,102.34	18,087.04	-3,984.70	-22.03%
1400 Deposits	557.00	557.00	0.00	0.00%
Total Other Current Assets	\$ 82,133.57	\$ 102,898.63	-\$ 20,765.06	-20.18%
Total Current Assets	\$ 648,340.60	\$ 665,775.61	-\$ 17,435.01	-2.62%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,864,743.72	1,738,987.71	125,756.01	7.23%
1510 Accumulated Depreciation/Amort.	-5,094,460.50	-4,678,515.10	-415,945.40	-8.89%
1520 Furniture & Fixtures	47,635.23	47,635.23	0.00	0.00%
1560 Leasehold Improvements	208,813.40	162,997.83	45,815.57	28.11%
1561 Park Improvements	2,412,278.72	2,168,049.89	244,228.83	11.26%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-242,832.27	-219,202.00	-23,630.27	-10.78%
1570 Capital Projects in Progress	0.00	104,048.43	-104,048.43	-100.00%
Total 1500 Fixed Assets	\$ 1,473,312.96	\$ 1,601,136.65	-\$ 127,823.69	-7.98%
Total Fixed Assets	\$ 1,473,312.96	\$ 1,601,136.65	-\$ 127,823.69	-7.98%
TOTAL ASSETS	\$ 2,121,653.56	\$ 2,266,912.26	-\$ 145,258.70	-6.41%
LIABILITIES AND EQUITY				

Liabilities

Current Liabilities

Accounts Payable

2000 *Accounts Payable	18,607.22	76,240.11	-57,632.89	-75.59%
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Total Accounts Payable	\$ 18,607.22	\$ 76,240.11	-\$ 57,632.89	-75.59%
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Other Current Liabilities

2010 Accounts Payable - Payroll	20,645.69	0.00	20,645.69	
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2051 Accounts Payable - OHMGA Revenue	1,564.99	455.00	1,109.99	243.95%
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2100 Accrued Payroll	3,519.90	24,575.69	-21,055.79	-85.68%
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2104 Accrued retirement contribution	2,231.92	216.17	2,015.75	932.48%
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2105 Accrued Vacation Pay	23,271.81	21,320.54	1,951.27	9.15%
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2200 Accrued Expenses	33,424.50	30,997.50	2,427.00	7.83%
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2210 Security Deposits - Tenants

2212 Security Dep - Apt 2 Right	1,900.00	1,800.00	100.00	5.56%
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2213 Sec Deposit - Restaurant	1,208.00	2,997.33	-1,789.33	-59.70%
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Total 2210 Security Deposits - Tenants	\$ 3,108.00	\$ 4,797.33	-\$ 1,689.33	-35.21%
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2250 Deferred Revenue

2251 Tournament Deposits	9,250.00	6,480.00	2,770.00	42.75%
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2254 Other Deferred	151,215.60	161,853.34	-10,637.74	-6.57%
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Total 2250 Deferred Revenue	\$ 160,465.60	\$ 168,333.34	-\$ 7,867.74	-4.67%
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2400 Cart Sales Tax Due	0.00	716.00	-716.00	-100.00%
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Total Other Current Liabilities	\$ 248,232.41	\$ 251,411.57	-\$ 3,179.16	-1.26%
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Total Current Liabilities	\$ 266,839.63	\$ 327,651.68	-\$ 60,812.05	-18.56%
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Long-Term Liabilities

2701 Consolidated City Debt	1,582,675.76	1,717,984.57	-135,308.81	-7.88%
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2772 Wells Fargo 2017 Aera-Vator	0.00	197.16	-197.16	-100.00%
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2777 DLL Finance Club Car CA502 Utility Cart	0.00	919.91	-919.91	-100.00%
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2778 Wells Fargo Used Kubota Tractor Mini Ex	0.00	5,483.69	-5,483.69	-100.00%
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2779 Wells Fargo Groundsmaster Mower and Procore Aeration	12,813.39	25,094.52	-12,281.13	-48.94%
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2780 DLL Club Car 2021 Cart Fleet	72,978.96	145,957.92	-72,978.96	-50.00%
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2781 GPSi Visage Software 2021 Cart Fleet	0.00	24,480.00	-24,480.00	-100.00%
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2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers	74,915.21	97,712.42	-22,797.21	-23.33%
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2783 Wells Fargo 2 Baroness LM315GC Greens Mowers	49,236.06	63,489.55	-14,253.49	-22.45%
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2784 Wells Fargo 2023 Spreader Trailer Roller	34,013.73	40,841.53	-6,827.80	-16.72%
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2785 Wells Fargo Lastec 2023 Rotary Mower	52,807.14	63,962.90	-11,155.76	-17.44%
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Total Long-Term Liabilities	\$ 1,879,440.25	\$ 2,186,124.17	-\$ 306,683.92	-14.03%
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Total Liabilities	\$ 2,146,279.88	\$ 2,513,775.85	-\$ 367,495.97	-14.62%
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Equity

3900 Retained Earnings	270,581.10	36,165.64	234,415.46	648.17%
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Net Income	-295,207.42	-283,029.23	-12,178.19	-4.30%
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Total Equity	-\$ 24,626.32	-\$ 246,863.59	\$ 222,237.27	90.02%
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TOTAL LIABILITIES AND EQUITY	\$ 2,121,653.56	\$ 2,266,912.26	-\$ 145,258.70	-6.41%
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OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
February 2025

	Total			
	Feb 2025	Feb 2024 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	0.00	6,803.99	-6,803.99	-100.00%
4020 I.D. Cards	7,427.00	14,140.00	-6,713.00	-47.48%
4025 Season Pass	6,194.81	9,333.33	-3,138.52	-33.63%
4030 Tournament Fees	0.00	0.00	0.00	
4050 Cart Revenue	0.00	0.00	0.00	
4060 Golf Revenue - Gift Certif.	500.00	535.00	-35.00	-6.54%
4070 Gift & Rain Checks Redeemed	0.00	-290.00	290.00	100.00%
Total 4001 Golf Revenue	\$ 14,121.81	\$ 30,522.32	-\$ 16,400.51	-53.73%
4200 Rental Income	2,300.00	1,800.00	500.00	27.78%
4300 Investment Income	3,856.58	915.90	2,940.68	321.07%
4400 Misc. Income	0.00	105.85	-105.85	-100.00%
4600 Restaurant Income	1,000.00	0.00	1,000.00	
Total 4000 REVENUES	\$ 21,278.39	\$ 33,344.07	-\$ 12,065.68	-36.19%
Total Income	\$ 21,278.39	\$ 33,344.07	-\$ 12,065.68	-36.19%
Gross Profit	\$ 21,278.39	\$ 33,344.07	-\$ 12,065.68	-36.19%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	20,960.00	21,032.98	-72.98	-0.35%
5030 Operations	2,660.53	3,997.84	-1,337.31	-33.45%
5040 Operations O/T	0.00	0.00	0.00	
5050 Course Personnel	16,624.72	24,682.54	-8,057.82	-32.65%
5060 Course Personnel O/T	0.00	-105.03	105.03	100.00%
5070 Seasonal Personnel	5,218.50	0.00	5,218.50	
5080 Seasonal Personnel O/T	0.00	0.00	0.00	
Total 5000 PERSONNEL EXPENSE	\$ 45,463.75	\$ 49,608.33	-\$ 4,144.58	-8.35%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	2,972.87	3,279.98	-307.11	-9.36%
5230 State Unemployment	1,345.89	1,673.08	-327.19	-19.56%
5250 Health Insurance	-2,766.37	1,530.35	-4,296.72	-280.77%
5260 Workmans Compensation	375.83	798.51	-422.68	-52.93%
5270 Retirement Plans	395.22	498.98	-103.76	-20.79%
Total 5200 EMPLOYEE BENEFITS	\$ 2,323.44	\$ 7,780.90	-\$ 5,457.46	-70.14%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	745.18	655.77	89.41	13.63%
5430 Professional Fees	3,600.00	3,000.00	600.00	20.00%
5436 Advertising	0.00	714.05	-714.05	-100.00%
5440 Office Expense	970.08	1,353.40	-383.32	-28.32%
5442 Credit Card Fees	312.46	949.77	-637.31	-67.10%

5450 Training and Dues	0.00	175.00	-175.00	-100.00%
5455 Meals and Entertainment	100.00	0.00	100.00	
5461 Authority Secretarial Services	120.00	120.00	0.00	0.00%
5469 Other Outside Services	442.04	430.47	11.57	2.69%
5470 Other Administrative	734.42	785.25	-50.83	-6.47%
5480 Utilities	10,139.60	5,558.54	4,581.06	82.41%
5499 Bad Debt Expense	0.00	7,828.92	-7,828.92	-100.00%
5500 Liability Insurance	9,662.51	8,669.81	992.70	11.45%
5520 Interest Expense	1,133.48	1,477.43	-343.95	-23.28%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 27,959.77	\$ 31,718.41	-\$ 3,758.64	-11.85%
5600 SALES AND OPERATIONS				
5630 Golf Genius Software	308.32	258.33	49.99	19.35%
Total 5600 SALES AND OPERATIONS	\$ 308.32	\$ 258.33	\$ 49.99	19.35%
5700 PARK MAINTENANCE				
5710 Water	848.70	972.41	-123.71	-12.72%
5715 Nature and Open Space	1,850.00	0.00	1,850.00	
5720 Heating Fuel	1,271.73	3,722.66	-2,450.93	-65.84%
5730 Grounds Maintenance	0.00	4,592.06	-4,592.06	-100.00%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	0.00	3,896.00	-3,896.00	-100.00%
5752 Agriculture/Chemicals Utilized	0.00	-3,896.00	3,896.00	100.00%
Total 5750 Agriculture and Chemicals	\$ 0.00	\$ 0.00	\$ 0.00	
5760 Irrigation Maintenance	248.53	334.11	-85.58	-25.61%
5770 Consumable Tools	0.00	152.18	-152.18	-100.00%
5780 Tee and Green Supplies	284.77	515.00	-230.23	-44.70%
5795 Janitorial Supplies	0.00	16.96	-16.96	-100.00%
5800 Equipment Maintenance	2,656.45	2,583.13	73.32	2.84%
5810 Equipment Rental	0.00	29.78	-29.78	-100.00%
5820 Building Maintenance	7,560.91	3,051.46	4,509.45	147.78%
5860 Gasoline/Diesel Fuel	0.00	3,384.81	-3,384.81	-100.00%
5880 Employee work clothes	0.00	190.58	-190.58	-100.00%
Total 5700 PARK MAINTENANCE	\$ 14,721.09	\$ 19,545.14	-\$ 4,824.05	-24.68%
6000 CART EXPENSE				
6020 Electricity	453.49	905.38	-451.89	-49.91%
6030 Maintenance	0.00	980.55	-980.55	-100.00%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	\$ 853.49	\$ 2,285.93	-\$ 1,432.44	-62.66%
Total Expenses	\$ 91,629.86	\$ 111,197.04	-\$ 19,567.18	-17.60%
Net Operating Income	-\$ 70,351.47	-\$ 77,852.97	\$ 7,501.50	9.64%
Other Expenses				
8000 Depreciation/Amortization	34,551.00	31,430.00	3,121.00	9.93%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	18,190.62	-18,190.62	-100.00%
Total 8001 Capital projects	\$ 0.00	\$ 18,190.62	-\$ 18,190.62	-100.00%
Total Other Expenses	\$ 34,551.00	\$ 49,620.62	-\$ 15,069.62	-30.37%
Net Other Income	-\$ 34,551.00	-\$ 49,620.62	\$ 15,069.62	30.37%
Net Income	-\$ 104,902.47	-\$ 127,473.59	\$ 22,571.12	17.71%

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2024 - February 2025

	Total			
	Jul 2024 - Feb 2025	Jul 2023 - Feb 2024 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	969,567.82	861,531.75	108,036.07	12.54%
4020 I.D. Cards	40,120.00	37,996.00	2,124.00	5.59%
4025 Season Pass	72,211.89	68,853.41	3,358.48	4.88%
4030 Tournament Fees	72,324.00	63,702.00	8,622.00	13.53%
4050 Cart Revenue	282,455.41	266,571.85	15,883.56	5.96%
4060 Golf Revenue - Gift Certif.	14,523.00	14,894.00	-371.00	-2.49%
4070 Gift & Rain Checks Redeemed	-8,532.00	-8,003.00	-529.00	-6.61%
Total 4001 Golf Revenue	\$ 1,442,670.12	\$ 1,305,546.01	\$ 137,124.11	10.50%
4100 Tennis Revenue	27,900.00	26,400.00	1,500.00	5.68%
4101 Tennis Program Revenues	0.00	4,667.34	-4,667.34	-100.00%
Total 4100 Tennis Revenue	\$ 27,900.00	\$ 31,067.34	-\$ 3,167.34	-10.20%
4200 Rental Income	13,400.00	14,400.00	-1,000.00	-6.94%
4300 Investment Income	15,967.33	9,389.45	6,577.88	70.06%
4400 Misc. Income	13,059.33	7,334.72	5,724.61	78.05%
4600 Restaurant Income	18,965.00	27,200.00	-8,235.00	-30.28%
Total 4000 REVENUES	\$ 1,531,961.78	\$ 1,394,937.52	\$ 137,024.26	9.82%
Total Income	\$ 1,531,961.78	\$ 1,394,937.52	\$ 137,024.26	9.82%
Gross Profit	\$ 1,531,961.78	\$ 1,394,937.52	\$ 137,024.26	9.82%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	183,150.78	170,089.92	13,060.86	7.68%
5030 Operations	173,323.46	161,716.96	11,606.50	7.18%
5040 Operations O/T	252.79	85.57	167.22	195.42%
5050 Course Personnel	214,494.22	205,555.93	8,938.29	4.35%
5060 Course Personnel O/T	2,291.97	3,540.88	-1,248.91	-35.27%
5070 Seasonal Personnel	92,179.84	95,569.09	-3,389.25	-3.55%
5075 Outside Seasonal Personnel	0.00	870.99	-870.99	-100.00%
5080 Seasonal Personnel O/T	494.60	947.66	-453.06	-47.81%
Total 5000 PERSONNEL EXPENSE	\$ 666,187.66	\$ 638,377.00	\$ 27,810.66	4.36%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	46,167.94	44,558.69	1,609.25	3.61%
5230 State Unemployment	13,715.30	14,965.84	-1,250.54	-8.36%
5250 Health Insurance	27,081.02	10,627.67	16,453.35	154.82%
5260 Workmans Compensation	11,614.95	11,207.24	407.71	3.64%
5270 Retirement Plans	4,510.13	3,914.51	595.62	15.22%
Total 5200 EMPLOYEE BENEFITS	\$ 103,089.34	\$ 85,273.95	\$ 17,815.39	20.89%

5400 ADMINISTRATIVE EXPENSES

5420 Telephone	5,907.70	6,630.45	-722.75	-10.90%
5430 Professional Fees	27,422.96	24,222.95	3,200.01	13.21%
5436 Advertising	3,857.41	7,260.46	-3,403.05	-46.87%
5440 Office Expense	18,923.66	14,924.20	3,999.46	26.80%
5441 Bank Charges	27.00	73.74	-46.74	-63.38%
5442 Credit Card Fees	33,175.93	31,810.09	1,365.84	4.29%
5445 Postage	120.00	132.00	-12.00	-9.09%
5450 Training and Dues	2,486.05	1,575.00	911.05	57.84%
5455 Meals and Entertainment	1,169.26	0.00	1,169.26	
5461 Authority Secretarial Services	1,070.00	1,330.00	-260.00	-19.55%
5469 Other Outside Services	6,211.45	5,780.52	430.93	7.45%
5470 Other Administrative	7,257.14	8,896.73	-1,639.59	-18.43%
5480 Utilities	62,990.36	41,595.64	21,394.72	51.44%
5499 Bad Debt Expense	0.00	7,828.92	-7,828.92	-100.00%
5500 Liability Insurance	77,307.05	69,894.48	7,412.57	10.61%
5520 Interest Expense	9,664.45	10,334.10	-669.65	-6.48%

Total 5400 ADMINISTRATIVE EXPENSES	\$ 257,590.42	\$ 232,289.28	\$ 25,301.14	10.89%
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5600 SALES AND OPERATIONS

5630 Golf Genius Software	2,466.62	1,550.01	916.61	59.14%
5640 Golf Pro Supplies	3,752.64	2,129.40	1,623.24	76.23%
5680 Golf Pro Work Clothes	781.05	1,023.69	-242.64	-23.70%

Total 5600 SALES AND OPERATIONS	\$ 7,000.31	\$ 4,703.10	\$ 2,297.21	48.84%
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5700 PARK MAINTENANCE

5710 Water	48,745.13	24,698.39	24,046.74	97.36%
5715 Nature and Open Space	2,754.93	0.00	2,754.93	
5720 Heating Fuel	8,338.12	11,346.30	-3,008.18	-26.51%
5730 Grounds Maintenance	14,616.82	25,341.24	-10,724.42	-42.32%
5740 Tree Maintenance	7,415.64	4,750.00	2,665.64	56.12%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	22,693.36	37,928.07	-15,234.71	-40.17%
5752 Agriculture/Chemicals Utilized	18,371.04	22,259.44	-3,888.40	-17.47%

Total 5750 Agriculture and Chemicals	\$ 41,064.40	\$ 60,187.51	-\$ 19,123.11	-31.77%
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5760 Irrigation Maintenance	5,223.19	2,911.27	2,311.92	79.41%
5770 Consumable Tools	156.79	751.22	-594.43	-79.13%
5780 Tee and Green Supplies	2,850.33	1,744.69	1,105.64	63.37%
5795 Janitorial Supplies	0.00	37.84	-37.84	-100.00%
5800 Equipment Maintenance	19,864.89	28,271.77	-8,406.88	-29.74%
5810 Equipment Rental	0.00	199.78	-199.78	-100.00%
5820 Building Maintenance	63,290.68	32,236.75	31,053.93	96.33%
5840 Small Equipment	419.99	1,019.98	-599.99	-58.82%
5860 Gasoline/Diesel Fuel	8,054.97	13,635.94	-5,580.97	-40.93%
5880 Employee work clothes	173.95	374.33	-200.38	-53.53%

Total 5700 PARK MAINTENANCE	\$ 222,969.83	\$ 207,507.01	\$ 15,462.82	7.45%
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6000 CART EXPENSE

6010 Cart Lease Expense	5,140.12	7,302.22	-2,162.10	-29.61%
6020 Electricity	13,969.14	12,355.41	1,613.73	13.06%

6030 Maintenance	3,784.47	3,136.32	648.15	20.67%
6050 Cart Insurance	3,200.00	3,200.00	0.00	0.00%
6060 Misc. Cart Expense	74.58	0.00	74.58	
Total 6000 CART EXPENSE	\$ 26,168.31	\$ 25,993.95	\$ 174.36	0.67%
6500 TENNIS				
6510 Professional Services	0.00	2,000.00	-2,000.00	-100.00%
6530 Supplies	0.00	513.79	-513.79	-100.00%
6570 Other Expense	0.00	359.00	-359.00	-100.00%
Total 6500 TENNIS	\$ 0.00	\$ 2,872.79	-\$ 2,872.79	-100.00%
Total Expenses	\$ 1,283,005.87	\$ 1,197,017.08	\$ 85,988.79	7.18%
Net Operating Income	\$ 248,955.91	\$ 197,920.44	\$ 51,035.47	25.79%
Other Income				
7002 Capital Contribution	0.00	1,449.81	-1,449.81	-100.00%
Total Other Income	\$ 0.00	\$ 1,449.81	-\$ 1,449.81	-100.00%
Other Expenses				
8000 Depreciation/Amortization	276,408.00	251,440.00	24,968.00	9.93%
8001 Capital projects				
8100 Capital Projects - Cash	268,250.33	230,959.48	37,290.85	16.15%
Total 8001 Capital projects	\$ 268,250.33	\$ 230,959.48	\$ 37,290.85	16.15%
8006 Disposed Assets	-495.00	0.00	-495.00	
Total Other Expenses	\$ 544,163.33	\$ 482,399.48	\$ 61,763.85	12.80%
Net Other Income	-\$ 544,163.33	-\$ 480,949.67	-\$ 63,213.66	-13.14%
Net Income	-\$ 295,207.42	-\$ 283,029.23	-\$ 12,178.19	-4.30%

OAK HILLS SALES ANALYSIS FEBRUARY 2025 FISCAL REPORT

<u>Description</u>	<u>Feb-25</u>	<u>Feb-24</u>	<u>Inc/(Dec)</u>	<u>YTD FY25</u>	<u>YTD FY24</u>	<u>Inc/(Dec)</u>
Revenue Rounds	0	366	-100.0%	26,808	25,559	4.9%
Season Pass Rounds	0	66	-100.0%	1,448	1,261	14.8%
POS System Servicer Rounds	0	80	-100.0%	1,401	1,300	7.8%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	24	0	0.0%
Total All Rounds	0	512	-100.0%	29,681	28,120	5.6%
Total Carts	0	0	0.0%	16,267	15,353	6.0%
Total Golf ID Cards	48	105	-54.3%	233	325	-28.3%
Total Season Passes	2	2	0.0%	44	50	-12.0%
Total Gift Cards	1	5	-80.0%	120	191	-37.2%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total \$ Revenue Rounds	\$0	\$6,805	-100.0%	\$1,034,220	\$925,728	11.7%
Total Carts \$	\$0	\$0	0.0%	\$300,372	\$283,497	6.0%
Total Golf ID Cards \$	\$7,427	\$14,150	-47.5%	\$31,555	\$38,016	-17.0%
Total Season Pass \$	\$4,925	\$5,060	-2.7%	\$96,450	\$111,540	-13.5%
Total Gift Cards \$	\$500	\$535	-6.5%	\$12,065	\$15,841	-23.8%
Total GPS Advertising \$	\$0	\$0	0.0%	\$0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	\$0	-\$290	-100.0%	-\$8,573	-\$7,872	8.9%
	\$12,852	\$26,260	-51.1%	\$1,466,088	\$1,366,750	7.3%
\$ Revenue/Revenue Round	\$0.00	\$18.59	-100.0%	\$38.58	\$36.22	6.5%
Carts/Revenue Round	0.0%	0.0%	0.0%	60.7%	60.1%	1.0%
Cart \$/Revenue Round	\$0.00	\$0.00	0.0%	\$11.20	\$11.09	1.0%
Cart \$/Cart Round	\$0.00	\$0.00	0.0%	\$18.47	\$18.47	0.0%
ID Card \$/Card	\$154.73	\$134.76	14.8%	\$135.43	\$116.97	15.8%
Resident Adult 18 Rounds	0	5	-100.0%	2,179	3,106	-29.8%
Resident Senior 18 Rounds	0	0	0.0%	2,748	2,016	36.3%
Junior/HS Golf Team 18 Rounds	0	0	0.0%	1,955	1,405	39.1%
Golf League 18 Rounds	0	0	0.0%	47	96	-51.0%
Employee 18 Rounds	0	0	0.0%	566	472	19.9%
Non Resident 18 Rounds	0	1	-100.0%	1,029	1,022	0.7%
Public 18 Rounds	0	360	-100.0%	17,129	15,993	7.1%
Total 9 Hole Rounds	0	0	0.0%	1,155	1,449	-20.3%
Total Revenue Rounds	0	366	-100.0%	26,808	25,559	4.9%
Resident Adult 18 Rounds \$	\$0	\$95	-100.0%	\$83,153	\$113,946	-27.0%
Resident Senior 18 Rounds \$	\$0	\$0	0.0%	\$88,845	\$53,091	67.3%
Junior/HS Golf Team 18 Rounds \$	\$0	\$0	0.0%	\$38,706	\$28,349	36.5%
Golf League 18 Rounds	\$0	\$0	0.0%	\$1,307	\$2,330	-43.9%
Employee 18 Rounds \$	\$0	\$0	0.0%	\$3,743	\$3,247	15.3%
Non Resident 18 Rounds \$	\$0	\$20	-100.0%	\$36,864	\$33,842	8.9%
Public 18 Rounds \$	\$0	\$6,690	-100.0%	\$752,752	\$655,935	14.8%
Total 9 Hole Rounds \$	\$0	\$0	0.0%	\$28,850	\$34,987	-17.5%
Total \$ Revenue Rounds	0	6,805	-100.0%	1,034,220	925,728	11.7%
Senior Non-Resident ID	10	15	-33.3%	34	40	-15.0%
Adult Non-Resident ID	0	4	-100.0%	26	16	62.5%
Senior Non-Resident Annual Pass	0	0	0.0%	3	3	0.0%
Adult Non-Resident Annual Pass	1	1	0.0%	6	6	0.0%
Total Non-Resident Members	11	20	-45.0%	69	65	6.2%
City of Norwalk debt paydown	\$0.00					

OAK HILLS SALES ANALYSIS FEBRUARY 2025 CALENDAR

<u>Description</u>	<u>Feb-25</u>	<u>Feb-24</u>	<u>Inc/(Dec)</u>	<u>YTD 2025</u>	<u>YTD 2024</u>	<u>Inc/(Dec)</u>
Revenue Rounds	0	366	-100.0%	63	637	-90.1%
Season Pass Rounds	0	66	-100.0%	65	109	-40.4%
POS System Servicer Rounds	0	80	-100.0%	1	152	-99.3%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	0	0.0%
Total All Rounds	0	512	-100.0%	129	898	-85.6%
 Total Carts	0	0	0.0%	0	25	-100.0%
Total Golf ID Cards	48	105	-54.3%	131	207	-36.7%
Total Season Passes	2	2	0.0%	44	50	-12.0%
Total Gift Cards	1	5	-80.0%	7	6	16.7%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
 Total \$ Revenue Rounds	\$0	\$6,805	-100.0%	\$933	\$11,997	-92.2%
Total Carts \$	\$0	\$0	0.0%	\$0	\$474	-100.0%
Total Golf ID Cards \$	\$7,427	\$14,150	-47.5%	\$22,610	\$27,730	-18.5%
Total Season Pass \$	\$4,925	\$5,060	-2.7%	\$96,450	\$111,540	-13.5%
Total Gift Cards \$	\$500	\$535	-6.5%	\$1,026	\$610	68.2%
Total GPS Advertising \$	\$0	\$0	0.0%	0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	\$0	-\$290	-100.0%	-\$773	-\$757	2.2%
	\$12,852	\$26,260	-51.1%	\$120,246	\$151,594	-20.7%
 \$ Revenue/Revenue Round	\$0.00	\$18.59	-100.0%	\$14.81	\$18.83	-21.3%
Carts/Revenue Round	0.0%	0.0%	0.0%	0.0%	3.9%	-100.0%
Cart \$/Revenue Round	\$0.00	\$0.00	0.0%	\$0.00	\$0.74	-100.0%
Cart \$/Cart Round	\$0.00	\$0.00	0.0%	\$0.00	\$18.96	-100.0%
ID Card \$/Card	\$154.73	\$134.76	14.8%	\$172.60	\$133.96	28.8%
 Resident Adult 18 Rounds	0	5	-100.0%	0	9	-100.0%
Resident Senior 18 Rounds	0	0	0.0%	0	0	0.0%
Junior/Golf Team 18 Rounds	0	0	0.0%	0	5	-100.0%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Employee 18 Rounds	0	0	0.0%	0	1	-100.0%
Non Resident 18 Rounds	0	1	-100.0%	0	5	-100.0%
Public 18 Rounds	0	360	-100.0%	39	617	-93.7%
Total 9 Hole Rounds	0	0	0.0%	24	0	0.0%
Total Revenue Rounds	0	366	-100.0%	63	637	-90.1%
 Resident Adult 18 Rounds \$	\$0	\$95	-100.0%	\$0	\$176	-100.0%
Resident Senior 18 Rounds \$	\$0	\$0	0.0%	\$0	\$0	#DIV/0!
Junior/Golf Team 18 Rounds \$	\$0	\$0	0.0%	\$0	\$94	-100.0%
Golf League 18 Rounds	\$0	\$0	0.0%	\$0	\$0	0.0%
Employee 18 Rounds \$	\$0	\$0	0.0%	\$0	\$7	-100.0%
Non Resident 18 Rounds \$	\$0	\$20	-100.0%	\$0	\$97	-100.0%
Public 18 Rounds \$	\$0	\$6,690	-100.0%	\$693	\$11,623	-94.0%
Total 9 Hole Rounds \$	\$0	\$0	0.0%	\$240	\$0	0.0%
Total \$ Revenue Rounds	0	6,805	-100.0%	933	11,997	-92.2%
 Senior Non-Resident ID	10	15	-33.3%	30	29	3.4%
Adult Non-Resident ID	0	4	-100.0%	19	8	137.5%
Senior Non-Resident Annual Pass	0	0	0.0%	3	3	0.0%
Adult Non-Resident Annual Pass	1	1	0.0%	6	6	0.0%
Total Non-Resident ID's	11	20	-45.0%	58	46	26.1%

Oak Hills Park Authority

March 2025 Financial Commentary

Operations Updates:

- Golf revenue rounds and cart rounds performed above budget for the first nine months of FY25 but had dropped significantly in December-February due to poor weather. Discount ID Card sales are in line with budget.
- We are heading into our fifth and final year of our cart fleet lease and are seeing some expected wear and tear and more electricity usage than expected. However, the lithium batteries are holding up better than the standard batteries in previous leases.
- The budget process has begun. Preliminary department budgeting has been completed with remaining work expected to be completed in the coming weeks.

YTD Financial Highlights:

- FY25 YTD net operating income was over budget by \$132k and we ended March with a \$593k cash balance which includes \$61k in the capital reserve bank account.
 - Revenue was over-budget by \$158k thanks to strong golf rounds.
 - Expenses were over-budget by \$26k due to many building repairs & maintenance as well as increased utilities rates.
- OHPA made \$106k in repayments to the City for the first nine months of the fiscal year, including our annual 1% of golf revenue.
- OHPA is investing in several capital improvements throughout the course of the year with a focus on bunker refurbishment and rebuilding.

Other:

- As part of our initiative of investing and diversifying excess cash, we continue to have money spread out among three banks in various types of interest-bearing accounts.

Updated
through

3/31/2025

Fiscal Year To Date

	Budget	Actuals	Variance	Var %	Comments
Revenue Rounds	26,119	28,435	2,316	8.9%	Dec thru Feb were under budget due to weather / course closure but March rounds beat budget
Non-Revenue Rounds	3,282	3,072	(210)	-6.4%	Less season passholder rounds than anticipated
Total Rounds	29,401	31,507	2,106	7.2%	
Carts	15,619	16,957	1,338	8.6%	Higher golf rounds and a heat wave favorably influenced cart rounds this past summer
ID Cards	565	569	4	0.7%	High March membership sales made up for very low February sales

	Budget	Actuals	Variance	Var %	Comments
Golf Revenue	1,409,859	1,582,683	172,824	12.3%	Driven primarily by greens fees
Tennis Revenue	40,400	27,900	(12,500)	-30.9%	An anticipated tennis clinic in September did not occur
Restaurant Revenue	28,800	22,565	(6,235)	-21.6%	Profit sharing has been less than anticipated
Other Revenue	41,085	45,108	4,023	9.8%	Investment and online booking revenue higher than expected, offset by one month loss in tenant rent
Total Revenue	1,520,144	1,678,256	158,112	10.4%	
Management Salary	209,560	206,356	(3,204)	-1.5%	Overall lower staffing
Operations Salary	174,280	188,837	14,557	8.4%	More staffing needed to cover higher revenue volume
Maintenance Salary	362,299	341,978	(20,321)	-5.6%	Overall lower staffing
Employee Benefits	129,671	115,137	(14,534)	-11.2%	Amounts slightly lower across the board, especially in payroll taxes and health insurance
Administrative	155,095	179,219	24,124	15.6%	Overages across the board, specifically utilities, offset by underspending in Advertising
Interest & Insurance	101,906	100,280	(1,626)	-1.6%	
Sales & Operations	6,112	7,460	1,348	22.1%	Unexpected old invoice for employee clothes received in July. Also, a large order for supplies in Aug
Park Maintenance	156,254	150,796	(5,458)	-3.5%	Driven mostly by lower maintenance and fuel costs, offset by overage in water
Park Equipment	73,193	105,806	32,613	44.6%	Large overspend in Bldg Maint due to unforeseen repairs needed, offset by Equipment Maint
Carts	26,354	28,004	1,650	6.3%	As the carts are going into the fifth year of use, maintenance and electricity costs are climbing
Tennis	3,000	-	(3,000)	-100.0%	Event canceled per above
Operating Expense	1,397,724	1,423,873	26,149	1.9%	
Net Operating Income	122,420	254,383	131,963	107.8%	
Capital Improvements	(275,000)	(282,641)	(7,641)	2.8%	FY25 bunker project, Building improvements and appliances, new equipment, HVAC unit, etc
Line of Credit Balance	-	-	-	-	
Capital Reserve Cash Bal	69,194	60,760	(8,434)	-12.2%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	344,570	532,252	187,682	54.5%	Net operating income overage, timing on fixed assets

P&L

Balance
Sheet

Updated 3/31/2025
through

Rest of Fiscal Year				
	Budget	Proj.	Variance	Var %
Revenue Rounds	15,733	16,677	944	6.0%
Non-Revenue Rounds	1,918	1,918	-	0.0%
Total Rounds	17,651	18,595	944	5.3%
Carts	9,041	9,583	542	6.0%
ID Cards	635	635	-	0.0%
Comments				
Projections are slightly higher than original to stay in line with current trends				
Projections are slightly higher than original to stay in line with current trends				
Projections are slightly higher than original to stay in line with current trends				

	Budget	Proj.	Variance	Var %	Comments
Golf Revenue	859,039	910,581	51,542	6.0%	Projections are slightly higher than original to stay in line with current trends
Tennis Revenue	19,600	19,600	-	0.0%	Projections are still in line with Budget
Restaurant Revenue	10,400	9,900	(500)	-4.8%	Projections are slightly lower than original to stay in line with current trends
Other Revenue	14,665	14,665	-	0.0%	Projections are still in line with Budget
Total Revenue	903,704	954,746	51,042	5.6%	
Salaries	313,159	313,159	-	0.0%	Projections are still in line with Budget
Employee Benefits	50,670	50,670	-	0.0%	Projections are still in line with Budget
Administrative	61,962	65,962	4,000	6.5%	Projections are slightly above Budget based on current trends
Debt Service & Insurance	39,294	39,294	-	0.0%	Projections are still in line with Budget
Sales & Operations	5,088	5,088	-	0.0%	Projections are still in line with Budget
Park Maintenance	103,646	103,646	-	0.0%	Projections are still in line with Budget
Park Equipment	28,057	28,057	-	0.0%	Projections are still in line with Budget
Carts	8,646	9,046	400	4.6%	Projections are slightly above Budget based on current trends
Tennis	-	-	-	-	Projections are still in line with Budget
Operating Expense	610,522	614,922	4,400	0.7%	
Uncategorized Exp/Rev					
Net Operating Income	293,182	339,824	46,642	15.9%	
Capital Improvements	(11,000)	(3,359)	7,641	-69.5%	Bunker project completed for FY25, building improvements
Line of Credit Balance	-	-	-	-	We do not expect to borrow during the remainder of this fiscal year.
Capital Reserve Cash Bal	74,344	65,260	(9,084)	-12.2%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	509,052	784,517	275,465	54.1%	
Balance Sheet					

Oak Hills Park Authority
FY25 Actual vs. Budget

	<u>March Act</u>	<u>March Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	\$68,490	\$46,814	\$21,676	46.3%	\$1,038,058	\$884,080	\$153,978	17.4%
4020 · I.D. Cards	\$51,967	\$34,919	\$17,048	48.8%	\$92,087	\$74,680	\$17,407	23.3%
4025 · Season Pass	\$8,902	\$9,607	-\$704	-7.3%	\$81,114	\$87,210	-\$6,096	-7.0%
4030 · Tournament Fees	\$0	\$0	\$0	0.0%	\$72,324	\$66,528	\$5,796	8.7%
4050 · Cart Revenue	\$10,591	\$9,990	\$601	6.0%	\$293,046	\$288,951	\$4,095	1.4%
4060 · Golf Revenue - Gift Certif.	\$2,023	\$1,778	\$245	13.8%	\$16,546	\$16,824	-\$278	-1.7%
4070 · Gift & Rain Checks Redeemed	-\$1,961	-\$821	-\$1,140	138.8%	-\$10,493	-\$8,413	-\$2,080	24.7%
Total 4001 · Golf Revenue	\$140,013	\$102,287	\$37,726	36.9%	\$1,582,683	\$1,409,860	\$172,823	12.3%
4100 · Tennis Revenue	\$0	\$0	\$0	0.0%	\$27,900	\$40,400	-\$12,500	-30.9%
4101 · Tennis Program Revenue	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4200 · Rental Income	\$2,000	\$1,800	\$200	11.1%	\$15,400	\$16,200	-\$800	-4.9%
4300 · Investment Income	\$681	\$1,746	-\$1,065	-61.0%	\$16,648	\$14,713	\$1,936	13.2%
4400 · Misc. Income	\$576	\$576	-\$576	-100.0%	\$13,059	\$10,172	\$2,887	28.4%
4600 · Restaurant Income	\$3,600	\$5,300	-\$1,700	-32.1%	\$22,565	\$28,800	-\$6,235	-21.6%
4700 · Advertising Revenue	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Other Revenue	\$6,281	\$9,422	-\$3,141	-33.3%	\$95,573	\$110,285	-\$14,712	-13.3%
TOTAL REVENUE	\$146,294	\$111,708	\$34,585	31.0%	\$1,678,255	\$1,520,144	\$158,111	10.4%
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	\$23,206	\$23,340	\$134	0.6%	\$206,356	\$209,560	\$3,204	1.5%
5030 · Operations	\$14,797	\$10,391	-\$4,406	-42.4%	\$188,120	\$174,280	-\$13,840	-7.9%
5040 · Operations O/T	\$464	\$0	-\$464	0.0%	\$717	\$0	-\$717	0.0%
5050 · Course Personnel	\$29,091	\$27,764	-\$1,327	-4.8%	\$243,585	\$248,003	\$4,417	1.8%
5060 · Course Personnel O/T	\$65	\$0	-\$65	0.0%	\$2,357	\$0	-\$2,357	0.0%
5070 · Seasonal Personnel	\$3,361	\$5,150	\$1,789	34.7%	\$95,541	\$114,296	\$18,755	16.4%
5075 · Outside Seasonal Personnel	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5080 · Seasonal Personnel O/T	\$0	\$0	\$0	0.0%	\$495	\$0	-\$495	0.0%
Total 5000 · PERSONNEL EXPENSE	\$70,984	\$66,645	-\$4,338	-6.5%	\$737,172	\$746,139	\$8,967	1.2%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	\$4,871	\$5,033	\$162	3.2%	\$51,039	\$56,350	\$5,311	9.4%
5230 · State Unemployment	\$2,004	\$1,425	-\$579	-40.6%	\$15,719	\$16,300	\$581	3.6%
5250 · Health Insurance	\$4,049	\$4,293	\$244	5.7%	\$31,130	\$38,639	\$7,509	19.4%
5260 · Workmans Compensation	\$691	\$814	\$123	15.1%	\$12,306	\$13,304	\$998	7.5%
5270 · Retirement Plans	\$433	\$583	\$151	25.8%	\$4,943	\$5,078	\$136	2.7%
Total 5200 · EMPLOYEE BENEFITS	\$12,047	\$12,148	\$101	0.8%	\$115,137	\$129,671	\$14,534	11.2%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	\$745	\$571	-\$174	-30.5%	\$6,653	\$5,138	-\$1,515	-29.5%
5430 · Professional Fees	\$3,400	\$3,188	-\$213	-6.7%	\$30,823	\$28,688	-\$2,135	-7.4%
5436 · Advertising	\$250	\$897	\$647	72.1%	\$4,107	\$9,435	\$5,328	56.5%
5440 · Office Expense	\$1,451	\$2,942	\$1,491	50.7%	\$20,375	\$18,616	-\$1,759	-9.4%
5441 · Bank Charges	\$0	\$3	\$3	100.0%	\$27	\$86	\$59	68.6%
5442 · Credit Card Fees	\$2,585	\$2,313	-\$272	-11.8%	\$35,761	\$31,882	-\$3,880	-12.2%
5445 · Postage	\$0	\$0	\$0	0.0%	\$120	\$150	\$30	20.0%
5450 · Training and Dues	\$300	\$599	\$299	49.9%	\$2,786	\$1,645	-\$1,141	-69.4%
5455 · Meals and Entertainment	\$100	\$0	-\$100	0.0%	\$1,269	\$0	-\$1,269	0.0%
5461 · Authority Secretarial Services	\$120	\$142	\$22	15.3%	\$1,190	\$1,275	\$85	6.7%
5469 · Other Outside Services	\$551	\$750	\$199	26.5%	\$6,763	\$6,630	-\$133	-2.0%
5470 · Other Administrative	\$1,004	\$958	-\$46	-4.8%	\$8,262	\$8,625	\$363	4.2%
5480 · Utilities	-\$1,908	\$197	\$2,105	1067.9%	\$61,083	\$42,926	-\$18,157	-42.3%
5499 · Bad Debt Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	\$8,600	\$12,560	\$3,960	31.5%	\$179,219	\$155,095	-\$24,123	-15.6%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	\$9,912	\$11,798	\$1,886	16.0%	\$87,219	\$90,206	\$2,987	3.3%
5520 · Interest	\$3,396	\$1,300	-\$2,096	-161.2%	\$13,061	\$11,700	-\$1,361	-11.6%

Oak Hills Park Authority
FY25 Actual vs. Budget

	<u>March Act</u>	<u>March Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
Total 5500 · DEBT SERVICE AND INSURANCE	\$13,308	\$13,098	-\$210	-1.6%	\$100,280	\$101,906	\$1,626	1.6%
5600 · SALES AND OPERATIONS								
5630 · Golf Genius Software	\$325	\$308	-\$17	-5.4%	\$2,792	\$2,775	-\$17	-0.6%
5640 · Golf Pro Supplies	\$135	\$190	\$55	29.0%	\$3,888	\$1,737	-\$2,151	-123.8%
5680 · Golf Pro Work Clothes	\$0	\$800	\$800	100.0%	\$781	\$1,600	\$819	51.2%
Total 5600 SALES AND OPERATIONS	\$460	\$1,298	\$838	64.6%	\$7,460	\$6,112	-\$1,348	-22.1%
5700 · PARK MAINTENANCE								
5710 · Water	\$930	\$1,000	\$70	7.0%	\$49,676	\$43,700	-\$5,975	-13.7%
5715 · Nature and Open Space	\$51	\$400	\$349	87.2%	\$2,806	\$1,800	-\$1,006	-55.9%
5720 · Heating Fuel	\$1,265	\$3,081	\$1,816	58.9%	\$9,604	\$14,220	\$4,616	32.5%
5730 · Grounds Maintenance	\$106	\$1,510	\$1,404	93.0%	\$14,723	\$23,802	\$9,079	38.1%
5740 · Tree Maintenance	\$0	\$1,000	\$1,000	100.0%	\$7,416	\$3,000	-\$4,416	-147.2%
5751 · Agriculture&Chemicals-Purch	\$67,750	\$406	-\$67,345	-16592.8%	\$90,444	\$56,656	-\$33,787	-59.6%
5752 · Agriculture/Chemicals Utilized	-\$51,210	\$0	\$51,210	0.0%	-\$32,839	\$0	\$32,839	0.0%
5760 · Irrigation Maintenance	\$178	\$2,718	\$2,540	93.5%	\$5,401	\$8,036	\$2,635	32.8%
5770 · Consumable Tools	\$284	\$491	\$207	42.2%	\$441	\$2,077	\$1,636	78.8%
5780 · Tee and Green Supplies	\$276	\$1,028	\$752	73.2%	\$3,126	\$2,780	-\$346	-12.4%
5795 · Janitorial Supplies	\$0	\$27	\$27	100.0%	\$0	\$184	\$184	100.0%
Total 5700 · PARK MAINTENANCE	\$19,631	\$11,661	-\$7,970	-68.3%	\$150,796	\$156,254	\$5,458	3.5%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	\$3,799	\$3,915	\$116	3.0%	\$23,664	\$31,304	\$7,640	24.4%
5810 · Equipment Rental		\$250	\$250	100.0%		\$250	\$250	100.0%
5820 · Building Maintenance	\$10,131	\$5,478	-\$4,653	-84.9%	\$73,422	\$26,237	-\$47,185	-179.8%
5840 · Small Equipment	\$0	\$0	\$0	0.0%	\$420	\$1,971	\$1,551	78.7%
5860 · Gasoline/Diesel Fuel	\$0	\$0	\$0	0.0%	\$8,055	\$11,931	\$3,877	32.5%
5880 · Employee work clothes	\$72	\$0	-\$72	0.0%	\$246	\$1,500	\$1,254	83.6%
Total 5800 · PARK EQUIPMENT	\$14,002	\$9,644	-\$4,358	-45.2%	\$105,806	\$73,193	-\$32,613	-44.6%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	\$0	\$0	\$0	0.0%	\$5,140	\$7,200	\$2,060	28.6%
6020 · Electricity	\$769	\$512	-\$257	-50.2%	\$14,738	\$12,058	-\$2,680	-22.2%
6030 · Maintenance	\$585	\$229	-\$356	-155.7%	\$4,370	\$3,496	-\$874	-25.0%
6050 · Cart Insurance	\$400	\$400	\$0	0.0%	\$3,600	\$3,600	\$0	0.0%
6060 · Misc. Cart Expense	\$81	\$0	-\$81	0.0%	\$156	\$0	-\$156	0.0%
Total 6000 · CART EXPENSE	\$1,836	\$1,141	-\$695	-60.9%	\$28,004	\$26,354	-\$1,650	-6.3%
6500 · TENNIS								
6510 · Professional Services	\$0	\$0	\$0	0.0%	\$0	\$2,800	\$2,800	
6530 · Supplies	\$0	\$0	\$0	0.0%	\$0	\$200	\$200	100.0%
6570 · Other Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	
Total 6500 · TENNIS	\$0	\$0	\$0	0.0%	\$0	\$3,000	\$3,000	100.0%
TOTAL OPERATIONAL EXPENSE	\$140,867	\$128,196	-\$12,671	-9.9%	\$1,423,873	\$1,397,724	-\$26,148	-1.9%
TOTAL OPERATIONAL NET INCOME	\$5,427	-\$16,487	\$21,914	-132.9%	\$254,383	\$122,420	\$131,963	107.8%
Restructured City Debt	\$0	\$429	\$429	100.0%	\$105,596	\$93,959	-\$11,637	-12.4%
Commercial Debt	\$2,593	\$4,100	\$1,507	36.8%	\$78,771	\$95,100	\$16,329	17.2%
Total BS Debt Payments	\$2,593	\$4,529	\$1,936	42.8%	\$184,367	\$189,059	\$4,692	2.5%
NET INCOME BEFORE CAPITAL EXPENSE	\$5,427	-\$16,487	\$21,914	-132.9%	\$254,383	\$122,420	\$131,963	107.8%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	\$34,551	\$32,500	-\$2,051	-6.3%	\$310,959	\$292,500	-\$18,459	-6.3%
8001 · Capital projects								
8100 · Capital Proj Cash	\$14,391	\$3,000	-\$11,391	-379.7%	\$282,641	\$275,000	-\$7,641	-2.8%
8101 · Capital Proj Financed	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
8006 · Disposed Assets	\$0	\$0	\$0	0.0%	-\$495	\$0	\$495	0.0%
Capital Contribution	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 8000 · OTHER EXPENSE	\$34,551	\$32,500	-\$13,442	-6.3%	\$310,464	\$292,500	-\$25,605	-6.1%
NET INCOME	-\$29,124	-\$48,987	\$19,863	-40.5%	-\$56,081	-\$170,080	\$113,999	-67.0%

OAK HILLS PARK AUTHORITY
Balance Sheet FY24
As of March 31, 2025

	Total			
	As of Mar 31, 2025	As of Mar 31, 2024 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	100,800.37	78,994.18	21,806.19	27.60%
1022 NBT Payment Account	-10,025.89	-44,052.21	34,026.32	77.24%
1023 NBT Rent Escrow Sec Apt Right	1,801.00	1,801.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	1,170.45	359.33	811.12	225.73%
1030 Chase Platinum Checking	10.00	10.00	0.00	0.00%
1031 Chase CD	240,525.26	227,960.00	12,565.26	5.51%
1040 Bankwell Money Market	197,721.16	228,905.89	-31,184.73	-13.62%
1041 Bankwell Capital Reserve Savings Account	59,589.38	45,623.78	13,965.60	30.61%
1050 Petty	1,420.00	1,420.00	0.00	0.00%
Total 1000 Cash	\$ 593,011.73	\$ 541,021.97	\$ 51,989.76	9.61%
Total Bank Accounts	\$ 593,011.73	\$ 541,021.97	\$ 51,989.76	9.61%
Accounts Receivable				
1201 Accounts Receivable	0.00	7,498.03	-7,498.03	-100.00%
Total Accounts Receivable	\$ 0.00	\$ 7,498.03	-\$ 7,498.03	-100.00%
Other Current Assets				
1100 Inventory	118,684.23	140,390.77	-21,706.54	-15.46%
1200 Receivables	14,036.01	0.00	14,036.01	
1300 Prepaid Expenses	34,801.30	36,038.32	-1,237.02	-3.43%
1400 Deposits	557.00	557.00	0.00	0.00%
Total Other Current Assets	\$ 168,078.54	\$ 176,986.09	-\$ 8,907.55	-5.03%
Total Current Assets	\$ 761,090.27	\$ 725,506.09	\$ 35,584.18	4.90%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,864,743.72	1,738,987.71	125,756.01	7.23%
1510 Accumulated Depreciation/Amort.	-5,125,043.50	-4,706,426.10	-418,617.40	-8.89%
1520 Furniture & Fixtures	47,635.23	47,635.23	0.00	0.00%
1560 Leasehold Improvements	208,813.40	162,997.83	45,815.57	28.11%
1561 Park Improvements	2,412,278.72	2,168,049.89	244,228.83	11.26%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-246,800.27	-222,721.00	-24,079.27	-10.81%
1570 Capital Projects in Progress	113,707.55	104,048.43	9,659.12	9.28%
Total 1500 Fixed Assets	\$ 1,552,469.51	\$ 1,569,706.65	-\$ 17,237.14	-1.10%
Total Fixed Assets	\$ 1,552,469.51	\$ 1,569,706.65	-\$ 17,237.14	-1.10%
TOTAL ASSETS	\$ 2,313,559.78	\$ 2,295,212.74	\$ 18,347.04	0.80%
LIABILITIES AND EQUITY				

Liabilities
Current Liabilities
Accounts Payable

2000 *Accounts Payable	108,495.08	152,844.47	-44,349.39	-29.02%
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Total Accounts Payable	\$ 108,495.08	\$ 152,844.47	-\$ 44,349.39	-29.02%
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Other Current Liabilities

2010 Accounts Payable - Payroll	34,075.06	31,343.05	2,732.01	8.72%
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2051 Accounts Payable - OHMGA Revenue	6,334.99	1,730.00	4,604.99	266.18%
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2054 Accounts Payable - OHWGA Revenue	0.00	182.00	-182.00	-100.00%
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2100 Accrued Payroll	13,899.22	8,247.57	5,651.65	68.53%
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2104 Accrued retirement contribution	2,083.40	1,114.74	968.66	86.90%
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2105 Accrued Vacation Pay	23,271.81	21,320.54	1,951.27	9.15%
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2200 Accrued Expenses	36,824.50	33,997.50	2,827.00	8.32%
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2210 Security Deposits - Tenants

2212 Security Dep - Apt 2 Right	1,900.00	1,800.00	100.00	5.56%
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2213 Sec Deposit - Restaurant	1,208.00	2,997.33	-1,789.33	-59.70%
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Total 2210 Security Deposits - Tenants	\$ 3,108.00	\$ 4,797.33	-\$ 1,689.33	-35.21%
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2250 Deferred Revenue

2251 Tournament Deposits	10,450.00	8,280.00	2,170.00	26.21%
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2254 Other Deferred	150,588.29	154,005.00	-3,416.71	-2.22%
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Total 2250 Deferred Revenue	\$ 161,038.29	\$ 162,285.00	-\$ 1,246.71	-0.77%
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2400 Cart Sales Tax Due	673.00	1,340.00	-667.00	-49.78%
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Total Other Current Liabilities	\$ 281,308.27	\$ 266,357.73	\$ 14,950.54	5.61%
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Total Current Liabilities	\$ 389,803.35	\$ 419,202.20	-\$ 29,398.85	-7.01%
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Long-Term Liabilities

2701 Consolidated City Debt	1,582,675.76	1,716,883.77	-134,208.01	-7.82%
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2772 Wells Fargo 2017 Aera-Vator	0.00	197.16	-197.16	-100.00%
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2777 DLL Finance Club Car CA502 Utility Cart	0.00	919.91	-919.91	-100.00%
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2778 Wells Fargo Used Kubota Tractor Mini Ex	0.00	5,508.14	-5,508.14	-100.00%
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2779 Wells Fargo Groundsmaster Mower and Procore Aeration	10,734.54	23,102.82	-12,368.28	-53.54%
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2780 DLL Club Car 2021 Cart Fleet	72,978.96	145,957.92	-72,978.96	-50.00%
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2781 GPSi Visage Software 2021 Cart Fleet	0.00	24,480.00	-24,480.00	-100.00%
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2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers	75,198.00	98,081.27	-22,883.27	-23.33%
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2783 Wells Fargo 2 Baroness LM315GC Greens Mowers	49,522.86	63,859.38	-14,336.52	-22.45%
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2784 Wells Fargo 2023 Spreader Trailer Roller	32,611.38	39,728.67	-7,117.29	-17.91%
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2785 Wells Fargo Lastec 2023 Rotary Mower	53,126.18	64,349.34	-11,223.16	-17.44%
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2786 Wells Fargo AngleMaster 3000 Grinder	14,503.31	0.00	14,503.31	
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2787 Wells Fargo Blower Loader Tractor Fairway Mower	56,726.41	0.00	56,726.41	
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2788 Wells Fargo Bernhard Dual Reel	43,820.24	0.00	43,820.24	
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Total Long-Term Liabilities	\$ 1,991,897.64	\$ 2,183,068.38	-\$ 191,170.74	-8.76%
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Total Liabilities	\$ 2,381,700.99	\$ 2,602,270.58	-\$ 220,569.59	-8.48%
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Equity

3900 Retained Earnings	270,581.10	36,165.64	234,415.46	648.17%
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Net Income	-338,722.31	-343,223.48	4,501.17	1.31%
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Total Equity	-\$ 68,141.21	-\$ 307,057.84	\$ 238,916.63	77.81%
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TOTAL LIABILITIES AND EQUITY	\$ 2,313,559.78	\$ 2,295,212.74	\$ 18,347.04	0.80%
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OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
March 2025

	Total			
	Mar 2025	Mar 2024 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	68,490.34	53,122.68	15,367.66	28.93%
4020 I.D. Cards	51,967.00	34,905.00	17,062.00	48.88%
4025 Season Pass	8,902.31	9,498.34	-596.03	-6.28%
4030 Tournament Fees	0.00	0.00	0.00	
4050 Cart Revenue	10,591.00	9,829.00	762.00	7.75%
4060 Golf Revenue - Gift Certif.	2,023.00	1,820.00	203.00	11.15%
4070 Gift & Rain Checks Redeemed	-1,961.00	-1,164.00	-797.00	-68.47%
Total 4001 Golf Revenue	\$ 140,012.65	\$ 108,011.02	\$ 32,001.63	29.63%
4200 Rental Income	2,000.00	1,800.00	200.00	11.11%
4300 Investment Income	680.93	911.10	-230.17	-25.26%
4400 Misc. Income	0.00	365.59	-365.59	-100.00%
4600 Restaurant Income	3,600.00	0.00	3,600.00	
Total 4000 REVENUES	\$ 146,293.58	\$ 111,087.71	\$ 35,205.87	31.69%
Total Income	\$ 146,293.58	\$ 111,087.71	\$ 35,205.87	31.69%
Gross Profit	\$ 146,293.58	\$ 111,087.71	\$ 35,205.87	31.69%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	23,205.71	22,483.52	722.19	3.21%
5030 Operations	14,796.59	10,032.45	4,764.14	47.49%
5040 Operations O/T	463.95	0.00	463.95	
5050 Course Personnel	29,091.27	26,706.98	2,384.29	8.93%
5060 Course Personnel O/T	64.88	0.00	64.88	
5070 Seasonal Personnel	3,361.45	4,709.68	-1,348.23	-28.63%
5080 Seasonal Personnel O/T	0.00	0.00	0.00	
Total 5000 PERSONNEL EXPENSE	\$ 70,983.85	\$ 63,932.63	\$ 7,051.22	11.03%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	4,871.04	4,340.31	530.73	12.23%
5230 State Unemployment	2,003.66	1,534.59	469.07	30.57%
5250 Health Insurance	4,049.28	1,729.09	2,320.19	134.19%
5260 Workmans Compensation	690.87	850.37	-159.50	-18.76%
5270 Retirement Plans	432.63	515.49	-82.86	-16.07%
Total 5200 EMPLOYEE BENEFITS	\$ 12,047.48	\$ 8,969.85	\$ 3,077.63	34.31%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	745.18	645.77	99.41	15.39%
5430 Professional Fees	3,400.00	3,000.00	400.00	13.33%
5436 Advertising	250.00	675.75	-425.75	-63.00%
5440 Office Expense	1,450.97	3,486.29	-2,035.32	-58.38%

5442 Credit Card Fees	2,585.27	1,589.39	995.88	62.66%
5445 Postage	0.00	0.00	0.00	
5450 Training and Dues	300.00	450.00	-150.00	-33.33%
5451 Travel Expenses	0.00	148.30	-148.30	-100.00%
Total 5450 Training and Dues	\$ 300.00	\$ 598.30	-\$ 298.30	-49.86%
5455 Meals and Entertainment	100.00	0.00	100.00	
5461 Authority Secretarial Services	120.00	120.00	0.00	0.00%
5469 Other Outside Services	551.41	712.03	-160.62	-22.56%
5470 Other Administrative	1,004.42	785.25	219.17	27.91%
5480 Utilities	-1,907.56	5,004.15	-6,911.71	-138.12%
5500 Liability Insurance	9,911.96	9,542.14	369.82	3.88%
5520 Interest Expense	3,396.13	1,822.63	1,573.50	86.33%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 21,907.78	\$ 27,981.70	-\$ 6,073.92	-21.71%
5600 SALES AND OPERATIONS				
5630 Golf Genius Software	325.00	308.33	16.67	5.41%
5640 Golf Pro Supplies	135.00	196.98	-61.98	-31.47%
Total 5600 SALES AND OPERATIONS	\$ 460.00	\$ 505.31	-\$ 45.31	-8.97%
5700 PARK MAINTENANCE				
5710 Water	930.48	840.69	89.79	10.68%
5715 Nature and Open Space	51.15	0.00	51.15	
5720 Heating Fuel	1,265.45	1,925.71	-660.26	-34.29%
5730 Grounds Maintenance	105.82	1,916.13	-1,810.31	-94.48%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	67,750.42	63,015.01	4,735.41	7.51%
5752 Agriculture/Chemicals Utilized	-51,210.00	-59,336.18	8,126.18	13.70%
Total 5750 Agriculture and Chemicals	\$ 16,540.42	\$ 3,678.83	\$ 12,861.59	349.61%
5760 Irrigation Maintenance	177.88	560.99	-383.11	-68.29%
5770 Consumable Tools	283.71	831.47	-547.76	-65.88%
5780 Tee and Green Supplies	275.73	1,672.00	-1,396.27	-83.51%
5795 Janitorial Supplies	0.00	17.82	-17.82	-100.00%
5800 Equipment Maintenance	3,798.94	6,457.34	-2,658.40	-41.17%
5810 Equipment Rental	0.00	101.03	-101.03	-100.00%
5820 Building Maintenance	10,131.05	13,900.90	-3,769.85	-27.12%
5880 Employee work clothes	71.59	0.00	71.59	
Total 5700 PARK MAINTENANCE	\$ 33,632.22	\$ 31,902.91	\$ 1,729.31	5.42%
6000 CART EXPENSE				
6020 Electricity	769.03	711.64	57.39	8.06%
6030 Maintenance	585.32	234.95	350.37	149.13%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
6060 Misc. Cart Expense	81.25	56.10	25.15	44.83%
Total 6000 CART EXPENSE	\$ 1,835.60	\$ 1,402.69	\$ 432.91	30.86%
Total Expenses	\$ 140,866.93	\$ 134,695.09	\$ 6,171.84	4.58%
Net Operating Income	\$ 5,426.65	-\$ 23,607.38	\$ 29,034.03	122.99%
Other Expenses				
8000 Depreciation/Amortization	34,551.00	31,430.00	3,121.00	9.93%
8001 Capital projects				
8100 Capital Projects - Cash	14,390.54	5,156.87	9,233.67	179.06%

Total 8001 Capital projects	\$	14,390.54	\$	5,156.87	\$	9,233.67	179.06%
Total Other Expenses	\$	48,941.54	\$	36,586.87	\$	12,354.67	33.77%
Net Other Income	-\$	48,941.54	-\$	36,586.87	-\$	12,354.67	-33.77%
Net Income	-\$	43,514.89	-\$	60,194.25	\$	16,679.36	27.71%

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2024 - March 2025

	Total			
	Jul 2024 - Mar 2025	Jul 2023 - Mar 2024 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	1,038,058.16	914,654.43	123,403.73	13.49%
4020 I.D. Cards	92,087.00	72,901.00	19,186.00	26.32%
4025 Season Pass	81,114.20	78,351.75	2,762.45	3.53%
4030 Tournament Fees	72,324.00	63,702.00	8,622.00	13.53%
4050 Cart Revenue	293,046.41	276,400.85	16,645.56	6.02%
4060 Golf Revenue - Gift Certif.	16,546.00	16,714.00	-168.00	-1.01%
4070 Gift & Rain Checks Redeemed	-10,493.00	-9,167.00	-1,326.00	-14.46%
Total 4001 Golf Revenue	\$ 1,582,682.77	\$ 1,413,557.03	\$ 169,125.74	11.96%
4100 Tennis Revenue	27,900.00	26,400.00	1,500.00	5.68%
4101 Tennis Program Revenues	0.00	4,667.34	-4,667.34	-100.00%
Total 4100 Tennis Revenue	\$ 27,900.00	\$ 31,067.34	-\$ 3,167.34	-10.20%
4200 Rental Income	15,400.00	16,200.00	-800.00	-4.94%
4300 Investment Income	16,648.26	10,300.55	6,347.71	61.62%
4400 Misc. Income	13,059.33	7,700.31	5,359.02	69.59%
4600 Restaurant Income	22,565.00	27,200.00	-4,635.00	-17.04%
Total 4000 REVENUES	\$ 1,678,255.36	\$ 1,506,025.23	\$ 172,230.13	11.44%
Total Income	\$ 1,678,255.36	\$ 1,506,025.23	\$ 172,230.13	11.44%
Gross Profit	\$ 1,678,255.36	\$ 1,506,025.23	\$ 172,230.13	11.44%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	206,356.49	192,573.44	13,783.05	7.16%
5030 Operations	188,120.05	171,749.41	16,370.64	9.53%
5040 Operations O/T	716.74	85.57	631.17	737.61%
5050 Course Personnel	243,585.49	232,262.91	11,322.58	4.87%
5060 Course Personnel O/T	2,356.85	3,540.88	-1,184.03	-33.44%
5070 Seasonal Personnel	95,541.29	100,278.77	-4,737.48	-4.72%
5075 Outside Seasonal Personnel	0.00	870.99	-870.99	-100.00%
5080 Seasonal Personnel O/T	494.60	947.66	-453.06	-47.81%
Total 5000 PERSONNEL EXPENSE	\$ 737,171.51	\$ 702,309.63	\$ 34,861.88	4.96%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	51,038.98	48,899.00	2,139.98	4.38%
5230 State Unemployment	15,718.96	16,500.43	-781.47	-4.74%
5250 Health Insurance	31,130.30	12,356.76	18,773.54	151.93%
5260 Workmans Compensation	12,305.82	12,057.61	248.21	2.06%
5270 Retirement Plans	4,942.76	4,430.00	512.76	11.57%
Total 5200 EMPLOYEE BENEFITS	\$ 115,136.82	\$ 94,243.80	\$ 20,893.02	22.17%

5400 ADMINISTRATIVE EXPENSES

5420 Telephone	6,652.88	7,276.22	-623.34	-8.57%
5430 Professional Fees	30,822.96	27,222.95	3,600.01	13.22%
5436 Advertising	4,107.41	7,936.21	-3,828.80	-48.24%
5440 Office Expense	20,374.63	18,410.49	1,964.14	10.67%
5441 Bank Charges	27.00	73.74	-46.74	-63.38%
5442 Credit Card Fees	35,761.20	33,399.48	2,361.72	7.07%
5445 Postage	120.00	132.00	-12.00	-9.09%
5450 Training and Dues	2,786.05	2,025.00	761.05	37.58%
5451 Travel Expenses	0.00	148.30	-148.30	-100.00%
Total 5450 Training and Dues	\$ 2,786.05	\$ 2,173.30	\$ 612.75	28.19%
5455 Meals and Entertainment	1,269.26	0.00	1,269.26	
5461 Authority Secretarial Services	1,190.00	1,450.00	-260.00	-17.93%
5469 Other Outside Services	6,762.86	6,492.55	270.31	4.16%
5470 Other Administrative	8,261.56	9,681.98	-1,420.42	-14.67%
5480 Utilities	61,082.80	46,599.79	14,483.01	31.08%
5499 Bad Debt Expense	0.00	7,828.92	-7,828.92	-100.00%
5500 Liability Insurance	87,219.01	79,436.62	7,782.39	9.80%
5520 Interest Expense	13,060.58	12,156.73	903.85	7.43%
Total 5400 ADMINISTRATIVE EXPENSES	\$ 279,498.20	\$ 260,270.98	\$ 19,227.22	7.39%

5600 SALES AND OPERATIONS

5630 Golf Genius Software	2,791.62	1,858.34	933.28	50.22%
5640 Golf Pro Supplies	3,887.64	2,326.38	1,561.26	67.11%
5680 Golf Pro Work Clothes	781.05	1,023.69	-242.64	-23.70%
Total 5600 SALES AND OPERATIONS	\$ 7,460.31	\$ 5,208.41	\$ 2,251.90	43.24%

5700 PARK MAINTENANCE

5710 Water	49,675.61	25,539.08	24,136.53	94.51%
5715 Nature and Open Space	2,806.08	0.00	2,806.08	
5720 Heating Fuel	9,603.57	13,272.01	-3,668.44	-27.64%
5730 Grounds Maintenance	14,722.64	27,257.37	-12,534.73	-45.99%
5740 Tree Maintenance	7,415.64	4,750.00	2,665.64	56.12%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	90,443.78	100,943.08	-10,499.30	-10.40%
5752 Agriculture/Chemicals Utilized	-32,838.96	-37,076.74	4,237.78	11.43%
Total 5750 Agriculture and Chemicals	\$ 57,604.82	\$ 63,866.34	-\$ 6,261.52	-9.80%
5760 Irrigation Maintenance	5,401.07	3,472.26	1,928.81	55.55%
5770 Consumable Tools	440.50	1,582.69	-1,142.19	-72.17%
5780 Tee and Green Supplies	3,126.06	3,416.69	-290.63	-8.51%
5795 Janitorial Supplies	0.00	55.66	-55.66	-100.00%
5800 Equipment Maintenance	23,663.83	34,729.11	-11,065.28	-31.86%
5810 Equipment Rental	0.00	300.81	-300.81	-100.00%
5820 Building Maintenance	73,421.73	46,137.65	27,284.08	59.14%
5840 Small Equipment	419.99	1,019.98	-599.99	-58.82%
5860 Gasoline/Diesel Fuel	8,054.97	13,635.94	-5,580.97	-40.93%
5880 Employee work clothes	245.54	374.33	-128.79	-34.41%
Total 5700 PARK MAINTENANCE	\$ 256,602.05	\$ 239,409.92	\$ 17,192.13	7.18%

6000 CART EXPENSE

6010 Cart Lease Expense	5,140.12	7,302.22	-2,162.10	-29.61%
6020 Electricity	14,738.17	13,067.05	1,671.12	12.79%
6030 Maintenance	4,369.79	3,371.27	998.52	29.62%
6050 Cart Insurance	3,600.00	3,600.00	0.00	0.00%
6060 Misc. Cart Expense	155.83	56.10	99.73	177.77%
Total 6000 CART EXPENSE	\$ 28,003.91	\$ 27,396.64	\$ 607.27	2.22%
6500 TENNIS			0.00	
6510 Professional Services	0.00	2,000.00	-2,000.00	-100.00%
6530 Supplies	0.00	513.79	-513.79	-100.00%
6570 Other Expense	0.00	359.00	-359.00	-100.00%
Total 6500 TENNIS	\$ 0.00	\$ 2,872.79	-\$ 2,872.79	-100.00%
Total Expenses	\$ 1,423,872.80	\$ 1,331,712.17	\$ 92,160.63	6.92%
Net Operating Income	\$ 254,382.56	\$ 174,313.06	\$ 80,069.50	45.93%
Other Income				
7002 Capital Contribution	0.00	1,449.81	-1,449.81	-100.00%
Total Other Income	\$ 0.00	\$ 1,449.81	-\$ 1,449.81	-100.00%
Other Expenses				
8000 Depreciation/Amortization	310,959.00	282,870.00	28,089.00	9.93%
8001 Capital projects				
8100 Capital Projects - Cash	282,640.87	236,116.35	46,524.52	19.70%
Total 8001 Capital projects	\$ 282,640.87	\$ 236,116.35	\$ 46,524.52	19.70%
8006 Disposed Assets	-495.00		-495.00	
Total Other Expenses	\$ 593,104.87	\$ 518,986.35	\$ 74,118.52	14.28%
Net Other Income	-\$ 593,104.87	-\$ 517,536.54	-\$ 75,568.33	-14.60%
Net Income	-\$ 338,722.31	-\$ 343,223.48	\$ 4,501.17	1.31%

OAK HILLS SALES ANALYSIS MARCH 2025 FISCAL REPORT

Description	Mar-25	Mar-24	Inc/(Dec)	YTD FY25	YTD FY24	Inc/(Dec)
Revenue Rounds	1,627	1,637	-0.6%	28,435	27,196	4.6%
Season Pass Rounds	189	144	31.3%	1,637	1,405	16.5%
POS System Servicer Rounds	0	241	-100.0%	1,401	1,541	-9.1%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	10	0	0.0%	34	0	0.0%
Total All Rounds	1,826	2,022	-9.7%	31,507	30,142	4.5%
 Total Carts	690	533	29.5%	16,957	15,886	6.7%
Total Golf ID Cards	336	253	32.8%	569	578	-1.6%
Total Season Passes	5	1	400.0%	49	51	-3.9%
Total Gift Cards	18	16	12.5%	138	207	-33.3%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
 Total \$ Revenue Rounds	\$68,757	\$53,124	29.4%	\$1,102,976	\$978,852	12.7%
Total Carts \$	\$11,264	\$10,453	7.8%	\$311,636	\$293,950	6.0%
Total Golf ID Cards \$	\$51,317	\$34,925	46.9%	\$82,872	\$72,941	13.6%
Total Season Pass \$	\$8,925	\$1,650	440.9%	\$105,375	\$113,190	-6.9%
Total Gift Cards \$	\$1,927	\$1,820	5.9%	\$13,992	\$17,661	-20.8%
Total GPS Advertising \$	\$0	\$0	0.0%	\$0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$1,865	-\$1,164	60.2%	-\$10,438	-\$9,036	15.5%
	\$140,325	\$100,808	39.2%	\$1,606,413	\$1,467,558	9.5%
 \$ Revenue/Revenue Round	\$42.26	\$32.45	30.2%	\$38.79	\$35.99	7.8%
Carts/Revenue Round	42.4%	32.6%	30.3%	59.6%	58.4%	2.1%
Cart \$/Revenue Round	\$6.92	\$6.39	8.4%	\$10.96	\$10.81	1.4%
Cart \$/Cart Round	\$16.32	\$19.61	-16.8%	\$18.38	\$18.50	-0.7%
ID Card \$/Card	\$152.73	\$138.04	10.6%	\$145.64	\$126.20	15.4%
 Resident Adult 18 Rounds	221	115	92.2%	2,400	3,221	-25.5%
Resident Senior 18 Rounds	120	81	48.1%	2,868	2,097	36.8%
Junior/HS Golf Team 18 Rounds	100	121	-17.4%	2,055	1,526	34.7%
Golf League 18 Rounds	0	0	0.0%	47	96	-51.0%
Employee 18 Rounds	25	13	92.3%	591	485	21.9%
Non Resident 18 Rounds	71	33	115.2%	1,100	1,055	4.3%
Public 18 Rounds	851	1,265	-32.7%	17,980	17,258	4.2%
Total 9 Hole Rounds	239	9	2555.6%	1,394	1,458	-4.4%
Total Revenue Rounds	1,627	1,637	-0.6%	28,435	27,196	4.6%
 Resident Adult 18 Rounds \$	\$9,372	\$3,963	136.5%	\$92,525	\$117,909	-21.5%
Resident Senior 18 Rounds \$	\$4,667	\$2,332	100.1%	\$93,511	\$55,423	68.7%
Junior/HS Golf Team 18 Rounds \$	\$2,733	\$2,516	8.6%	\$41,439	\$30,865	34.3%
Golf League 18 Rounds	\$0	\$0	0.0%	\$1,307	\$2,330	-43.9%
Employee 18 Rounds \$	\$175	\$91	92.3%	\$3,918	\$3,338	17.4%
Non Resident 18 Rounds \$	\$2,818	\$1,047	169.1%	\$39,682	\$34,889	13.7%
Public 18 Rounds \$	\$42,280	\$42,914	-1.5%	\$795,032	\$698,848	13.8%
Total 9 Hole Rounds \$	\$6,712	\$261	2471.6%	\$35,562	\$35,248	0.9%
Total \$ Revenue Rounds	68,757	53,124	29.4%	1,102,976	978,852	12.7%
 Senior Non-Resident ID	32	14	128.6%	66	54	22.2%
Adult Non-Resident ID	22	13	69.2%	48	29	65.5%
Senior Non-Resident Annual Pass	0	0	0.0%	3	3	0.0%
Adult Non-Resident Annual Pass	1	0	0.0%	7	6	16.7%
Total Non-Resident Members	55	27	103.7%	124	92	34.8%
 City of Norwalk debt paydown	\$3,995.20					

OAK HILLS SALES ANALYSIS MARCH 2025 CALENDAR

<u>Description</u>	<u>Mar-25</u>	<u>Mar-24</u>	<u>Inc/(Dec)</u>	<u>YTD 2025</u>	<u>YTD 2024</u>	<u>Inc/(Dec)</u>
Revenue Rounds	1,627	1,637	-0.6%	1,690	2,274	-25.7%
Season Pass Rounds	189	144	31.3%	254	253	0.4%
POS System Servicer Rounds	0	241	-100.0%	1	393	-99.7%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	<u>10</u>	<u>0</u>	<u>0.0%</u>	<u>10</u>	0	0.0%
Total All Rounds	1,826	2,022	-9.7%	1,955	2,920	-33.0%
 Total Carts	690	533	29.5%	690	558	23.7%
Total Golf ID Cards	336	253	32.8%	467	460	1.5%
Total Season Passes	5	1	400.0%	49	51	-3.9%
Total Gift Cards	18	16	12.5%	25	22	13.6%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
 Total \$ Revenue Rounds	\$68,757	\$53,124	29.4%	\$69,690	\$65,121	7.0%
Total Carts \$	\$11,264	\$10,453	7.8%	\$11,264	\$10,927	3.1%
Total Golf ID Cards \$	\$51,317	\$34,925	46.9%	\$73,927	\$62,655	18.0%
Total Season Pass \$	\$8,925	\$1,650	440.9%	\$105,375	\$113,190	-6.9%
Total Gift Cards \$	\$1,927	\$1,820	5.9%	\$2,953	\$2,430	21.5%
Total GPS Advertising \$	\$0	\$0	0.0%	0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$1,865	-\$1,164	60.2%	-\$2,638	-\$1,921	37.3%
	\$140,325	\$100,808	39.2%	\$260,571	\$252,402	3.2%
 \$ Revenue/Revenue Round	\$42.26	\$32.45	30.2%	\$41.24	\$28.64	44.0%
Carts/Revenue Round	42.4%	32.6%	30.3%	40.8%	24.5%	66.4%
Cart \$/Revenue Round	\$6.92	\$6.39	8.4%	\$6.66	\$4.81	38.7%
Cart \$/Cart Round	\$16.32	\$19.61	-16.8%	\$16.32	\$19.58	-16.6%
ID Card \$/Card	\$152.73	\$138.04	10.6%	\$158.30	\$136.21	16.2%
 Resident Adult 18 Rounds	221	115	92.2%	221	124	78.2%
Resident Senior 18 Rounds	120	81	48.1%	120	81	48.1%
Junior/Golf Team 18 Rounds	100	121	-17.4%	100	126	-20.6%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Employee 18 Rounds	25	13	92.3%	25	14	78.6%
Non Resident 18 Rounds	71	33	115.2%	71	38	86.8%
Public 18 Rounds	851	1,265	-32.7%	890	1,882	-52.7%
Total 9 Hole Rounds	239	9	2555.6%	263	9	2822.2%
Total Revenue Rounds	1,627	1,637	-0.6%	1,690	2,274	-25.7%
 Resident Adult 18 Rounds \$	\$9,372	\$3,963	136.5%	\$9,372	\$4,139	126.4%
Resident Senior 18 Rounds \$	\$4,667	\$2,332	100.1%	\$4,667	\$2,332	100.1%
Junior/Golf Team 18 Rounds \$	\$2,733	\$2,516	8.6%	\$2,733	\$2,610	4.7%
Golf League 18 Rounds	\$0	\$0	0.0%	\$0	\$0	0.0%
Employee 18 Rounds \$	\$175	\$91	92.3%	\$175	\$98	78.6%
Non Resident 18 Rounds \$	\$2,818	\$1,047	169.1%	\$2,818	\$1,144	146.3%
Public 18 Rounds \$	\$42,280	\$42,914	-1.5%	\$42,973	\$54,537	-21.2%
Total 9 Hole Rounds \$	\$6,712	\$261	2471.6%	\$6,952	\$261	2563.6%
Total \$ Revenue Rounds	68,757	53,124	29.4%	69,690	65,121	7.0%
 Senior Non-Resident ID	32	14	128.6%	62	43	44.2%
Adult Non-Resident ID	22	13	69.2%	41	21	95.2%
Senior Non-Resident Annual Pass	0	0	0.0%	3	3	0.0%
Adult Non-Resident Annual Pass	1	0	0.0%	7	6	16.7%
Total Non-Resident ID's	55	27	103.7%	113	73	54.8%

**TAX COLLECTOR'S REPORT
APRIL 2025**

FISCAL YEAR 2024-2025 (2023 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 24 - APR 25	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	\$30,485,520.62	\$27,409,027.42	89.91%	\$30,017,539.03	(\$467,981.59)	91.31%
AUTOMOBILE-SUPPLEMENTAL	\$4,617,948.35	\$3,743,473.47	81.06%	\$4,580,856.23	(\$37,092.12)	81.72%
PERSONAL PROPERTY	\$24,660,647.62	\$23,468,887.33	95.17%	\$24,614,837.77	(\$45,809.85)	95.34%
REAL ESTATE	\$314,512,159.95	\$309,698,346.27	98.47%	\$312,612,923.22	(\$1,899,236.73)	99.07%
TOTAL TAX	\$374,276,276.54	\$364,319,734.49	97.34%	\$371,826,156.25	(\$2,450,120.29)	97.98%
SEWER USE	\$19,044,215.00	\$18,755,297.82	98.48%	\$18,987,820.50	(\$56,394.50)	98.78%
IPP FEE	\$167,750.00	\$173,242.02	103.27%	\$197,499.52	\$29,749.52	87.72%

FISCAL YEAR 2023-2024 (2022 GRAND LIST)	ORIGINAL LEVY	JUN 23 - APR 24				
AUTOMOBILE-REGULAR	\$30,725,059.50	\$26,811,436.58	87.26%	\$29,440,172.81	(\$1,284,886.69)	91.07%
AUTOMOBILE-SUPPLEMENTAL	\$4,210,689.03	\$3,495,694.47	83.02%	\$4,201,410.59	(\$9,278.44)	83.20%
PERSONAL PROPERTY	\$22,422,652.30	\$21,441,293.07	95.62%	\$22,223,518.35	(\$199,133.95)	96.48%
REAL ESTATE	\$325,927,765.40	\$320,279,774.70	98.27%	\$323,266,713.91	(\$2,661,051.49)	99.08%
TOTAL TAX	\$383,286,166.23	\$372,028,198.82	97.06%	\$379,131,815.66	(\$4,154,350.57)	98.13%
SEWER USE	\$18,240,059.00	\$18,200,774.90	99.78%	\$18,421,825.00	\$181,766.00	98.80%
IPP FEE	\$199,250.00	\$171,449.09	86.05%	\$198,749.84	(\$500.16)	86.26%

TAX DIFFERENCE 2023 G.L. vs. 2022 G.L. INCREASE/(DECREASE)	(\$9,009,889.69)	(\$7,708,464.33)	0.28%	(\$7,305,659.41)	\$1,704,230.28	-0.15%
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SEWER DIFFERENCE 2023 G.L. vs. 2022 G.L. INCREASE/(DECREASE)	\$804,156.00	\$554,522.92	-1.30%	\$565,995.50	(\$238,160.50)	-0.02%
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IPP DIFFERENCE 2023 G.L. vs. 2022 G.L. INCREASE/(DECREASE)	(\$31,500.00)	\$1,792.93	17.23%	(\$1,250.32)	\$30,249.68	1.45%
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BACK TAXES COLLECTED	FISCAL YR 2024-2025 (JUL 24 - APR 25)	FISCAL YR 2023-2024 (JUL 23 - APR 24)	CUR YR vs. PRIOR YR INC/(DEC)
PRIOR TAXES	\$4,068,309.21	\$979,252.15	\$3,089,057.06
PRIOR SEWER USE FEE	\$164,341.28	\$169,942.94	(\$5,601.66)
PRIOR IPP FEE	\$13,311.57	\$10,321.59	\$2,989.98
TOTAL PRIOR TAX, SEWER & IPP	\$4,245,962.06	\$1,159,516.68	\$3,086,445.38
CURRENT INTEREST	\$925,490.16	\$975,750.57	(\$50,260.41)
PRIOR INTEREST	\$1,188,970.37	\$1,109,542.72	\$79,427.65
SEWER USE FEE INTEREST	\$90,132.42	\$71,614.21	\$18,518.21
IPP FEE INTEREST	\$8,385.65	\$5,707.15	\$2,678.50
TOTAL INTEREST COLLECTED	\$2,212,978.60	\$2,162,614.65	\$50,363.95
PRIOR LIEN FEE	\$14,457.43	\$10,650.80	\$3,806.63
CURRENT LIEN FEE	\$2,735.98	\$2,400.00	\$335.98
TOTAL LIEN FEE COLLECTED	\$17,193.41	\$13,050.80	\$4,142.61
MISC FEES COLLECTED**	\$531,691.96	\$116,944.13	\$414,747.83
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	\$7,007,826.03	\$3,452,126.26	\$3,555,699.77
TOTAL TAX BILLED/PAID ON GROSS RECEIPTS FROM CANNABIS (2024 YTD)			\$ 284,388.94

AGENDA

CLAIMS COMMITTEE MEETING

MAY 15TH

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED	REASON
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MOTOR VEHICLE

ACAR LEASING LTD	23-MV-300337 \$464.96	PRORATION
CERON EDGAR	22-MV-311842 \$581.57	OVERPAYMENT
CESAIRE AGREENA	23.-MV-311975 \$147.60	PRORATION
ELUCAY ORTIZ PEDRO A	23-MV-321117 \$83.82 + \$15.09 INT	ABMNT/PRORATION
	23-MV-321118 \$206.12 + \$30.92 INT	ABMNT/PRORATION
ENTERPRISE FM TRUST	23-MV-321385 \$485.77	ABMNT/PRORATION
	23-MV-321395 \$840.71	ABMNT/PRORATION
GOITIA-RODRIGUEZ NELSON R	22-MV-327003 \$20.54	PRORATION
HONDA LEASE TRUST	23-MV-331821 \$219.86	PRORATION
KISZKIEL STANISLAW	21-MV-336531 \$1,026.37	ABATEMENT (MTS)
MANCUSO JOANNE	23-MV-343000 \$612.00	PRORATION
MAROTTA MICHAEL	23-MV-343512 \$30.26	PRORATION
NISSAN INFINITI LT LLC	23-MV-350246 \$347.16	PRORATION
	23-MV-350286 \$332.56	PRORATION
NISTICO PAULA A	23-MV-350674 \$69.37	PRORATION
RATH LAUREN & ZACHARY ADAM	23-MV-357459 \$26.88	PRORATION
ROMEO ANDREW A	23-MV-359842 \$232.15	PRORATION
ROSE NADIA	21-MV-357522 \$382.82 + \$69.52 INT	ABATEMENT
	22-MV-359189 \$334.31 + \$40.12 INT	ABATEMENT
	23-MV-360163 \$287.60 + \$12.94 INT	ABATEMENT
SHAMROCK PAINTING PLUS LLC	22-MV-362421 \$472.39	ABATEMENT (MTS)

	23-MV-363451	\$498.26	ABATEMENT (MTS)
TOYOTA LEASE TRUST	23-MV-369207	\$170.64	PRORATION
	23-MV-369306	\$270.32	PRORATION
TOYOTA LEASE TRUST	23-MV-413128	\$354.75	PRORATION
	23-MV-413137	\$89.13	PRORATION
TWIST DAVID A	23-MV-370560	\$194.76	PRORATION
VAULT TRUST	23-MV-SEE ATTACHED	\$8,423.03	ABMNT/PRORATION
VCFS AUTO LEASING CO	23-MV-372319	\$639.75	PRORATION
ZACHARY ADAM G	23-MV-376357	\$10.49	PRORATION

PERSONAL PROPERTY

ORAL SURGEONS ASSOCIATES

10 MOTT AVE

22-PP-202202 \$110.34

2227

23-PP-201930 \$133.28

ASSMNT CHANGE DUE TO AUDIT

REAL ESTATE

LERETA LLC

82 MAGNOLIA AVENUE

1-17-41-0

23-RE-119813 \$500.00

OVERPAYMENT

MARTINEZ EVELYN

15 MADISON ST G8

2-46-1-G8

23-RE-116893 \$16.67

OVERPAYMENT

NORWALK REALTY ASSOC LLC

148 EAST AVENUE 2L/2P

1-51-5-2L/2P

23-RE-119374 \$3,526.26

OVERPAYMENT

SPECIAL REQUEST

WOFSEY ROSEN KWESKIN KURIANSKY LLP

71 CONNECTICUT AVE 21-RE-108300 \$16,358.92

2-8-21-0 22-RE-108262 \$25,036.62 COURT STIP ADJUSTMENT

***MTS SAYS VEHICLE SHOULD BE TAXED BY STAMFORD, DMV SAYS VEHICLE IS REGISTERED IN
NORWALK***

Inquiry Report
Bill#
Unique_id
Dist

Interest Date : 04/30/2025

Prop Loc/Veh. Info./Plan-Sew
MBL/LINK #
Flags

Page : 1
TOT Inst
TOT Adj
TOT Paid
L/F/Bint
Tax Due
Int Due
Due Now
Balance
Discount

NORWALK TAX COLLECTOR

Name
Address
City/State/Zip

2023-03-0371929-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	2DLES/1C4HJXDGMW60422/2021/JEEP/WRANGLER LINK # 2023-MV-0046679 Bank - M069/DMV CIVLS: 115263-6175182-Y	828.38 -345.44 828.38	-345.44 0.00 0.00	-345.44 -345.44 0.00
2023-03-0371930-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	349MGD/1C4HJXDNLW209067/2020/JEEP/WRANGLER LINK # 2023-MV-0046679 Bank - M069/DMV CIVLS: 115263-5693718-Y	832.27 -693.28 832.27	-693.28 0.00 0.00	-693.28 -693.28 0.00
2023-03-0371940-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	AL78803/3C4NJDCE8LT238743/2020/JEEP/COMPASS LINK # 2023-MV-0046680 Bank - M069/DMV CIVLS: 115263-5930245-Y	540.78 -360.69 540.78	-360.69 0.00 0.00	-360.69 -360.69 0.00
2023-03-0371943-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	AM59189/2C3CDZK6LMH530256/2021/DODGE/CHALLENGER LINK # 2023-MV-0046680 Bank - M069/DMV CIVLS: 115263-6163845-Y	749.83 -374.92 749.83	-374.92 0.00 0.00	-374.92 -374.92 0.00
2023-03-0371946-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	AP93929/3C4NJDCE8LT238743/2021/JEEP/COMPASS LINK # 2023-MV-0046680 Bank - M069/DMV CIVLS: 115263-6361818-Y	585.25 -146.29 585.25	-146.29 0.00 0.00	-146.29 -146.29 0.00
2023-03-0371965-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	AU72976/1C4HJXEN3KM645352/2019/JEEP/WRANGLER LINK # 2023-MV-0046682 Bank - M069/DMV CIVLS: 115263-5617167-Y	880.96 -807.83 880.96	-807.83 0.00 0.00	-807.83 -807.83 0.00
2023-03-0371967-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	AV59210/1C6SRFET0KN899829/2019/RAM/1500 BIG LINK # 2023-MV-0046683 Bank - M069/DMV CIVLS: 115263-5551493-Y	781.64 -781.64 781.64	-781.64 0.00 0.00	-781.64 -781.64 0.00
2023-03-0371969-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	AV77975/ZAFEPANANSK7609146/2019/ALFA/GIULIA LINK # 2023-MV-0046683 Bank - M069/DMV CIVLS: 115263-5766258-Y	621.93 -621.93 621.93	-621.93 0.00 0.00	-621.93 -621.93 0.00
2023-03-0371972-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	AM17346/1C6ERR7EGKXS44403/2019/RAM/1500 CLA LINK # 2023-MV-0046683 Bank - M069/DMV CIVLS: 115263-5669011-Y	545.33 -545.33 545.33	-545.33 0.00 0.00	-545.33 -545.33 0.00
2023-03-0371989-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	AY27134/1C4RJEFT8LC159303/2020/JEEP/GRAND CH LINK # 2023-MV-0046685 Bank - M069/DMV CIVLS: 115263-5859711-Y	737.49 -307.52 737.49	-307.52 0.00 0.00	-307.52 -307.52 0.00
2023-03-0371990-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	AY32923/3C4NJDCE8LT238743/2020/JEEP/COMPASS LINK # 2023-MV-0046685 Bank - M069/DMV CIVLS: 115263-5865605-Y	512.54 -426.94 512.54	-426.94 0.00 0.00	-426.94 -426.94 0.00
2023-03-0372004-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	BA13738/1C4RJMDX7MD102565/2021/JEEP/CHEROKEE LINK # 2023-MV-0046686 Bank - M069/DMV CIVLS: 115263-6037236-Y	665.11 -554.03 665.11	-554.03 0.00 0.00	-554.03 -554.03 0.00
2023-03-0372012-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	BA92869/1C4RJMDN5MD151374/2021/JEEP/CHEROKEE LINK # 2023-MV-0046687 Bank - M069/DMV CIVLS: 115263-6087462-Y	639.79 -106.86 639.79	-106.86 0.00 0.00	-106.86 -106.86 0.00
2023-03-0372026-00	VAULT TRUST 500 WOODWARD AVE DETROIT MI 48226	BB42212/1C4HJXEG7MW532931/2021/JEEP/WRANGLER LINK # 2023-MV-0046688 Bank - M069/DMV CIVLS: 115263-6145202-Y	906.61 -226.64 906.61	-226.64 0.00 0.00	-226.64 -226.64 0.00

2023-03-0372027-00	VAULT TRUST	BB42221/1C4HJXFN1MW563802/2021/JEEP/WRANGLER	1,093.58	-364.17	-364.17
372027	500 WOODWARD AVE	LINK # 2023-MV-0046689	-364.17	0.00	-364.17
M069	DETROIT MI 48226	Bank - M069/DMV CIVLS: 115263-6148469-Y	1,093.58	0.00	0.00
2023-03-0372040-00	VAULT TRUST	BB88127/1C4HJXD8MW630558/2021/JEEP/WRANGLER	861.81	-430.90	-430.90
372040	500 WOODWARD AVE	LINK # 2023-MV-0046690	-430.90	0.00	-430.90
M069	DETROIT MI 48226	Bank - M069/DMV CIVLS: 115263-6229187-Y	861.81	0.00	0.00
2023-03-0372041-00	VAULT TRUST	BB88151/3C4NJDB5MT573087/2021/JEEP/COMPASS	539.16	-224.82	-224.82
372041	500 WOODWARD AVE	LINK # 2023-MV-0046690	-224.82	0.00	-224.82
M069	DETROIT MI 48226	Bank - M069/DMV CIVLS: 115263-6238488-Y	539.16	0.00	0.00
2023-03-0372077-00	VAULT TRUST	BD12756/1C4PJMDXXKD395309/2019/JEEP/CHEROKEE	536.24	-536.24	-536.24
372077	500 WOODWARD AVE	LINK # 2023-MV-0046694	-536.24	0.00	-536.24
M069	DETROIT MI 48226	Bank - M069/DMV CIVLS: 115263-6301458-Y	536.24	0.00	0.00
2023-04-0413689-00	VAULT TRUST	AZ20753/1C4HJXD64MW511634/2021/JEEP/WRANGLER	828.38	-414.19	-414.19
413689	500 WOODWARD AVE	LINK # 2023-MV-0011036	-414.19	0.00	-414.19
S823	DETROIT MI 48226	Bank - S823/DMV CIVLS: 115263-5974353-Y	828.38	0.00	0.00
2023-04-0413706-00	VAULT TRUST	AX56570/1C4RJFAG61C336502/2020/JEEP/GRAND CH	613.49	-153.37	-153.37
413706	500 WOODWARD AVE	LINK # 2023-MV-0011038	-153.37	0.00	-153.37
S823	DETROIT MI 48226	Bank - S823/DMV CIVLS: 115263-5822197-Y	613.49	0.00	0.00
# Of Acct (s) : 20			14,300.57	-8,423.03	-8,423.03
			-8,423.03	0.00	-8,423.03
			14,300.57	0.00	0.00

Inquiry Report

NORWALK TAX COLLECTOR

Interest Date : 04/14/2025

Page : 1

Bill#	Name	Prop Loc/Veh. Info./Plan-Sew	TOT Inst	Tax Due	Balance
Unique_id	Address	MBL/LINK #	TOT Adj	Int Due	Due Now
Dist	City/State/Zip	Flags	TOT Paid	L/E/Bint Due	Discount

2021-01-0108300-00	EDM 2 LLC	71 CONNECTICUT AVE	99,910.04	-16,358.92	-16,358.92
2-8-21-0	40 RICHARDS AVE 2ND FLR	2-8-21-0	-16,358.92	0.00	-16,358.92
2	NORWALK CT 06854		99,910.04	0.00	0.00

2022-01-0108262-00	EDM 2 LLC	71 CONNECTICUT AVE	171,041.32	-25,036.62	-25,036.62
2-8-21-0	40 RICHARDS AVE 2ND FLR	2 8 21 0	-40,517.02	0.00	-25,036.62
2	NORWALK CT 06854	Lien-Released/ Flag:	155,560.92	0.00	0.00

# Of Acct (s) : 2	270,951.36	-41,395.54	-41,395.54
	-56,875.94	0.00	-41,395.54
	255,470.96	0.00	0.00

*Per Reg
Email
8-14-25*



CITY OF NORWALK
Alan Lo, Buildings and Facilities Manager
alo@norwalkct.gov P: 203-854-7877
Norwalk City Hall
125 East Avenue, PO Box 5125
Norwalk, CT 06856-5125

TO : MAYOR HARRY RILLING
JARED SCHMITT, CHIEF FINANCIAL OFFICER

FROM: ALAN LO, BUILDINGS AND FACILITIES MANAGER

RE : **NORWALK COMMUNITY RECREATION CENTER –
EXTERIOR WALLS MOISTURE ISSUES**

DATE: APRIL 24, 2025

The renovation and expansion of the city owned 98 South Main Street community center into the new Norwalk Community Center began in early February 2025. Our Construction Manager – Newfield Construction, has completed the interior demolition, miscellaneous hazardous material remediation and site clearing in March. Unfortunately, we encountered significant water/moisture damages to the exterior walls of the building which were not anticipated nor budgeted for as part of the project.

The design scope of the project includes the removal of the sheet rock and existing insulation around building perimeter walls in order to provide improved energy efficiency. Attached is a full report on what we found, proposed corrective measures and projected costs.

The current project budget is \$15,580,647 which breaks down as follows to include hard and soft costs

- State DECD - \$ 1,200,000
- City GGP funds - \$ 1,226,647
- ARPA funds - \$ 6,374,000
- HUD funds - \$ 1,830,000 (excl. \$170,000 for YMCA -FF&E)
- 2024-25 Capital Budget - \$ 4,950,000

Total project budget- \$15,580,647

Newfield Construction's contract amount is \$13,913,803. The Common Council had approved an Owner Contingency for a total not to exceed \$423,329.00 which is approximately 3% of construction cost. The projected cost for corrective measures total \$583,668 and I would like to request a Special Capital Appropriation in the same amount with funds from the completed bathroom improvement project at the middle schools. The allocation of these special appropriation funds will allow the project to maintain the current contingency allowance for the duration of the project.

ACTION REQUESTED:

- a. **Recommend the allocation of \$583,668 in Special Capital Appropriation funds to the Recreation and Parks Department for the development and construction of the Norwalk Community Recreation Center at 98 South Main Street as identified herein this memo and attached documentation. Current acct. #09256030 5777 C0719**
- b. **Recommend the reduction in the amount of \$583,668 from the balance in the middle schools bathroom improvement capital budget Acct. #09225010 5777 C0807**

Cc: Barbara Smyth, Chair, LU&BM Committee
Greg Burnett, Chair, Finance Committee
Tom Livingston, Chief-of-Staff
Robert Stowers, Director, Rec. and Parks Dept.
Tom Ellis, Budget Director

Status Report: Norwalk Community Recreation Center

Alan Lo 4/21/25

Narrative of project and current challenges.....

The renovation scope for the existing 98 South Main Street building is to create an attractive street front façade along South Main Street while the interior of the building is gutted to accommodate the new recreation programs. The exterior brick veneer appears to be in good condition and the project required the removal of the sheetrock on the inside face of the exterior walls and the installation of new insulation material and sheetrock to improve energy efficiency.

Since our groundbreaking ceremony, our construction manager, Newfield Construction, has substantially completed the demolition of the building interior and miscellaneous hazardous material remediation. They are currently working on the layout of the interior building systems and walls as well as trenching the floor to install below floor utilities. During the demolition process of the perimeter walls in mid-March, we discovered that water/moisture penetration into the exterior wall had created substantial damage to the sheathing, brick tie-backs and interior metal stud walls. Additionally, mold conditions were discovered inside the exterior wall system throughout the building. These issues were not anticipated and the costs for the corrective measures are not budgeted in the overall project budget. Below is summary of the issues with documentation of the conditions, proposed corrective measures and anticipated costs.



Demolition Began March 2025

Initial findings at this time

- Water penetration through brick veneer
- Black mold on wall insulation.
- Studs and brick veneer ties were found to be rusted and broken off
- Metal studs with water damage

Largest risk

- East Wall being unstable/unsafe

Problem Area Found

Exterior Brick/Wall Stability:

- Water infiltration through exterior wall damaged the existing structure
- Existing wall sheathing damaged and/or has mold growth
- Structural integrity of the existing brick veneer wall is compromised due to rusted/absent brick ties
- Existing interior metal stud walls rusted/damaged from water infiltration



Highly deteriorated and missing veneer ties

Highly deteriorated light gage framing and exterior wall sheathing



Daylight visible thru the mortar joints

Problem Area Found



Black Mold:

- Found within the bathrooms behind tile
- Was found in sheetrock after insulation was removed
- Testing was completed by an Environmental Consultant
- Results came back positive and a remediation plan was developed

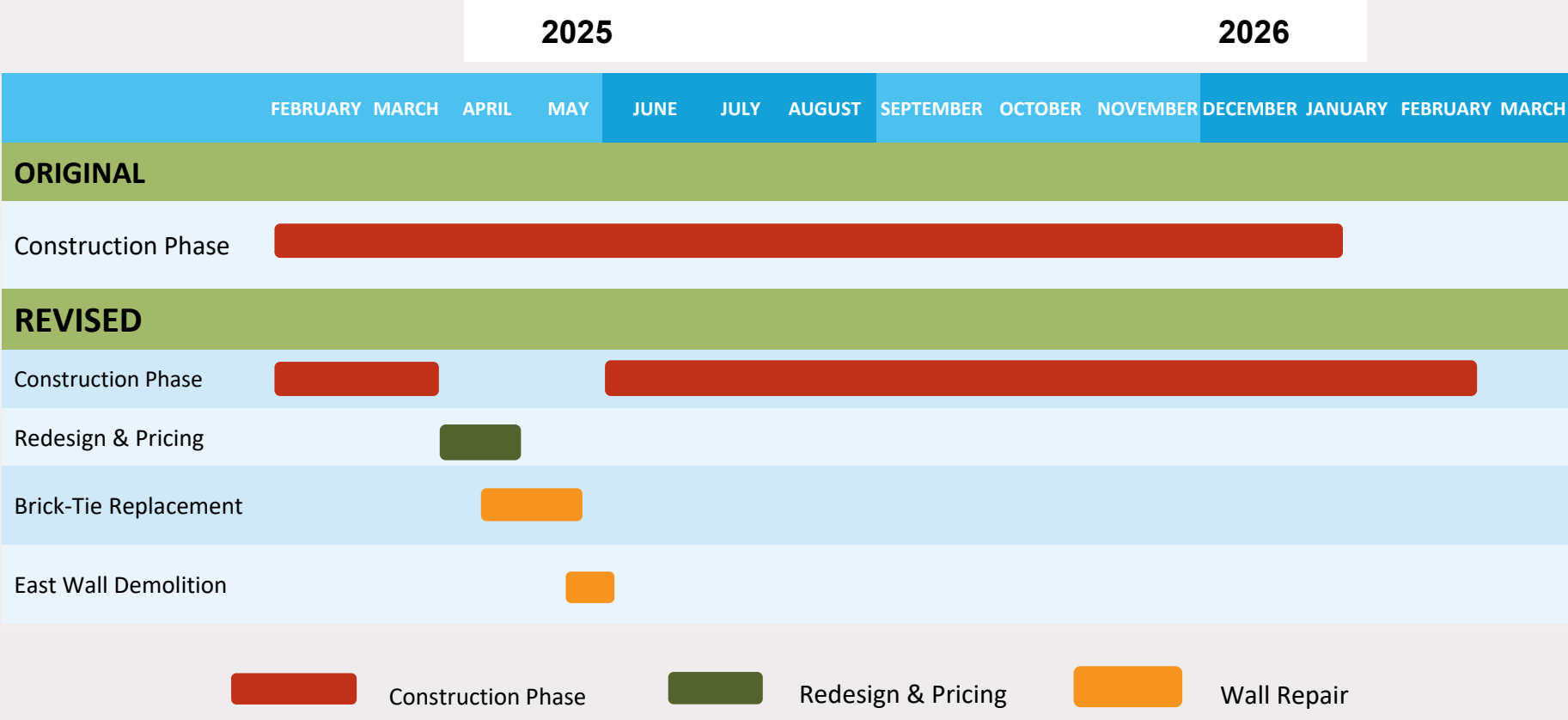
Necessary Corrective Measures

• Repoint brick wall to stop water infiltration	\$ 215,000
• Apply spray foam insulation to act as moisture barrier	\$ 55,000
• Demolish damaged East elevation brick walls	\$ 15,000
• Replace studs on East elevation that are damaged	\$ 45,000
• Remove all existing exterior sheathing	\$ 62,227
• Install new brick ties on North, South, and West Wall	\$ 111,933
• Environmental mold remediation plan from consultant	\$ 3,300
• Increased design and schedule impacts of staffing:	
○ Newfield Construction CM Fee, staffing	\$ 55,708
○ Architect and Engineer Design services	\$ 20,500

TOTAL

\$583,668

Project Schedule Revision



NEXT STEPS

1. Request for special capital appropriation.
2. Request increase to contingency allowance for Newfield Construction's contract through Land Use & Building Management Committee for Common Council approval.

RESOLUTION: MAKING APPROPRIATIONS FOR VARIOUS PUBLIC IMPROVEMENTS AGGREGATING \$74,522,646 FOR THE FISCAL YEAR 2025-2026 CAPITAL BUDGET AND AUTHORIZING THE ISSUANCE OF \$74,522,646 GENERAL OBLIGATION BONDS OF THE CITY TO MEET CERTAIN APPROPRIATIONS IN THE FISCAL YEAR 2025-2026 CAPITAL BUDGET

RESOLVED:

Section 1. Appropriations aggregating \$74,522,646 are hereby made by the City of Norwalk, Connecticut (the “City”) for each subtotal set forth opposite the City’s departments and entities (herein collectively “Departments”) attached hereto as Exhibit A. Each Departmental subtotal shall constitute an appropriation to meet the estimated costs of the projects or purposes (the “Projects”) specified for each Department, respectively, as attached on Exhibit A.

Section 2. To meet such portion of the appropriation for each Department not funded from other sources, a maximum of \$74,522,646 of bonds of the City are hereby authorized to be issued to fund the Projects in the amounts set forth on Exhibit B attached hereto.

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

and particulars of such bonds including the rate or rates of interest payable thereon and the terms of any purchase agreement executed in connection with the sale of the bonds in a negotiated underwriting.

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

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

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

Section 7. To meet any portion of the costs of such projects determined by the State of Connecticut Department of Energy and Environmental Protection to be eligible for funding under Section 22a-475 et seq. of the Connecticut General Statutes, as the same may be amended from time to time (the "Clean Water Fund Program"), the City is authorized and may issue interim funding obligations in anticipation of project loan obligations and project loan obligations ("Clean Water Fund Obligations") in such denominations as the Mayor and the Chief Financial Officer shall determine. The Mayor and the Chief Financial Officer are hereby authorized to determine the amount, date, maturity, interest rate, form and other details and particulars of such Clean Water Fund Obligations, subject to the provisions of the Clean Water Fund Program, and the Mayor,

Chief Financial Officer and Treasurer are authorized to execute and deliver the same. Said Clean Water Fund Obligations shall be secured as to both principal and interest by (i) a pledge of revenues to be derived from sewage system use and/or connection charges, benefit assessments, or both, (ii) the full faith and credit of the City, or (iii) any combination of (i) and (ii). The Mayor is hereby authorized to execute and deliver to the State in the name of and on behalf of the City Project Loan and Project Grant Agreements under the Clean Water Fund Program.

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

Section 9. The City hereby expresses its official intent pursuant to §1.150-2 of the Federal Income Tax Regulations (the “Regulations”), to reimburse expenditures paid sixty days prior to and any time after the date of passage of this resolution, or otherwise as may be allowed under the Regulations, in the maximum amount and for the Projects with the proceeds of bonds, notes, or other obligations (“Tax Exempt Obligations”) authorized to be issued by the City. The Tax Exempt Obligations shall be issued to reimburse such expenditures not later than 18 months after the later of the date of the expenditure or the substantial completion of the Projects, or such later date the Regulations may authorize. The City hereby certifies that the intention to reimburse as expressed herein is based upon its reasonable expectations as of this date. The Chief Financial Officer or his designee is authorized to pay Project expenses in accordance herewith pending the issuance of Tax Exempt Obligations. The Chief Financial Officer is authorized to amend such expression of official intent to bind the City pursuant to such changes he deems necessary or advisable to maintain the continued exemption from federal income taxation of interest on the Tax Exempt Obligations.

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

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

Section 12. The Mayor and the Chief Financial Officer are hereby authorized, on behalf of the City, to issue all or any portion of the bonds as bonds which may bear interest which is includable in the gross income of holders thereof for Federal income tax purposes pursuant to the Internal Revenue Code of 1986, as amended, and the issuance of such taxable bonds is hereby determined to be in the public interest.

City of Norwalk and NPS / Board of Ed			<i>*Exhibit A*</i>				<i>*FINAL*</i>
Final Approved FYE 2026 Capital Budget							
04/29/25 -- Version 8						FYE 2026	FYE 2026
printed: 4/30/2025 9:14						Funded by	Common Council
Division	SubDivision	Rank	ProjectName	Proj ID	Debt Premium	Approved 4/8/25	
FINANCE DEPT	INFORMATION TECH	1	INFORMATION TECHNOLOGY PROJECTS	C0375	-	625,000	
	INFORMATION TECH Total				-	625,000	
FINANCE DEPT Total						625,000	
COMMUNITY SVCS	CHIEF OF COMM SERVICES	1	ADA COMPLIANCE	C0536	-	450,000	
	CHIEF OF COMM SERVICES Total				-	450,000	
COMMUNITY SVCS	HEALTH ADMINISTRATION	2	PAINTING	C0690	15,000	-	
	HEALTH ADMINISTRATION Total				15,000	-	
COMMUNITY SVCS	LIBRARY ADMIN	1	MAIN LIBRARY ADA DOOR HANDLES	C0692	-	31,500	
COMMUNITY SVCS	LIBRARY ADMIN	2	LIBRARY VAN	NEW	-	84,113	
COMMUNITY SVCS	LIBRARY ADMIN	3	NORWALK NEWSPAPER DIGITIZATION	C0548	-	23,148	
COMMUNITY SVCS	LIBRARY ADMIN	4	LAPTOP VENDING MACHINES	NEW	-	17,000	
	LIBRARY ADMIN Total				-	155,761	
COMMUNITY SVCS Total					15,000	605,761	
POLICE & COMB DISP	ADMINISTRATION	1	CARS & VANS	C0665	-	950,000	
POLICE & COMB DISP	ADMINISTRATION	2	CRISIS RESPONSE EQUIPMENT	NEW	-	30,000	
POLICE & COMB DISP	ADMINISTRATION	3	GAS PUMP REPLACEMENTS	NEW	-	135,000	
	ADMINISTRATION Total				-	1,115,000	
POLICE & COMB DISP Total					-	1,115,000	
FIRE DEPARTMENT	FIREFIGHTING	1	STATION 4 ADDITION / RENOVATION	NEW	-	4,000,000	
FIRE DEPARTMENT	FIREFIGHTING	2	LADDER TRUCK REPLACEMENT	NEW	-	2,900,000	
FIRE DEPARTMENT	FIREFIGHTING	3	SCBA VEHICLE COMPRESSOR	C0703	-	720,000	
FIRE DEPARTMENT	FIREFIGHTING	4	VEHICLES -- FIRE MARSHAL STAFF	C0486	-	100,000	
FIRE DEPARTMENT	FIREFIGHTING	5	GENERAC INDUSTRIAL GENERATOR	NEW	-	125,000	
FIRE DEPARTMENT	FIREFIGHTING	6	UPGRADE EOC MEDIA EQUIPMENT	NEW	-	100,000	
FIRE DEPARTMENT	FIREFIGHTING	7	BUILDING REPAIRS VARIOUS STATIONS	C0385	50,000	-	
	FIREFIGHTING Total				50,000	7,945,000	
FIRE DEPARTMENT Total					50,000	7,945,000	
ECD	ART COMMISSION	1	ARTS IN PUBLIC PLACES PROGRAM	C0804	-	100,000	
	ART COMMISSION Total				-	100,000	
ECD	CHIEF OF ECD	1	ONLINE PERMITTING & LICENSING SYS	NEW	-	500,000	
	CHIEF OF ECD Total				-	500,000	
ECD	CODE ENFORCEMENT	1	STREETSCAPE IMPROVEMENTS	C0806	-	150,000	
	CODE ENFORCEMENT Total				-	150,000	
ECD	P & Z COMMISSION	1	LAND USE DOCUMENT SCANNING	NEW	-	120,000	
	P & Z COMMISSION Total				-	120,000	

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Division	SubDivision	Rank	ProjectName	Proj ID	Debt Premium	Approved 4/8/25	
ECD	TMP	1	ROADWAY DESIGN & RECONSTRUCTION	C0824	-	900,000	
ECD	TMP	2	TRAFFIC SIGNAL EQUIPMENT	C0232	-	175,000	
ECD	TMP	3	NEW SIDEWALK CONSTRUCTION	C0649	-	1,000,000	
ECD	TMP	4	SAFE ROUTES TO SCHOOL	C0441	-	250,000	
ECD	TMP	5	WALL STREET CORRIDOR IMPROVE	C0800	-	600,000	
ECD	TMP	6	PAVEMENT MARKINGS & SIGNAGE	C0562	-	200,000	
ECD	TMP	7	WEST ROCKS ROAD SIDEWALKS	C0706	-	300,000	
ECD	TMP	8	EAST AVENUE CORRIDOR IMPROVE	C0678	-	450,000	
ECD	TMP	10	ISAACS / WALL ST ROADWAY IMPROVE	NEW	-	250,000	
	TMP Total				-	4,125,000	
ECD	BUSINESS DEV & TOUR	1	NORWALK SPECIAL EVENTS	C0680	200,000	-	
ECD	BUSINESS DEV & TOUR	2	SMALL BUSINESS MAIN ST PROGRAM	C0773	-	100,000	
	BUSINESS DEV & TOUR Total				200,000	100,000	
ECD	HISTORICAL COMM	1	SMITH STREET BUILDINGS	C0430	-	375,000	
ECD	HISTORICAL COMM	2	LOCKWOOD HOUSE -- ADA	C0549	-	150,000	
ECD	HISTORICAL COMM	3	L-M MANSION CODE & REPAIR	C0186	-	75,000	
ECD	HISTORICAL COMM	4	ADA ACCESS MILL HILL & MASTER	C0521	-	35,000	
ECD	HISTORICAL COMM	5	CEMETERY SITE WORK	C0294	10,000	-	
ECD	HISTORICAL COMM	6	WPA MURALS	C0574	-	-	
	HISTORICAL COMM Total				10,000	635,000	
ECD	REDEVELOPMENT	1	PINNACLE TOD UNDERGROUND UTILS	NEW	-	1,500,000	
	REDEVELOPMENT Total				-	1,500,000	
ECD Total					210,000	7,230,000	
OPERATIONS AND PW	OPERATIONS	1	ELECTRICAL UPGRADES / CHARGING STA	C0681	30,000	-	
	OPERATIONS Total				30,000	-	
OPERATIONS AND PW	SOLID WASTE	1	TRANSFER STATION IMPROVEMENTS	C0711	-	425,000	
	SOLID WASTE Total				-	425,000	
OPERATIONS AND PW	ENGINEERING	A1	BRIDGE REPAIRS	C0315	-	450,000	
OPERATIONS AND PW	ENGINEERING	A2	STRUCTURAL INSPECTION / REPAIRS	C0617	50,000	-	
OPERATIONS AND PW	ENGINEERING	B1	PAVEMENT MANAGEMENT PROGRAM	C0021	-	6,500,000	
OPERATIONS AND PW	ENGINEERING	B2	SIDEWALKS AND CURBS	C0318	-	4,500,000	
OPERATIONS AND PW	ENGINEERING	B4	GENERAL DRAINAGE	C0302	-	400,000	
OPERATIONS AND PW	ENGINEERING	C1	WATERCOURSE MAINTENANCE	C0440	-	1,000,000	
OPERATIONS AND PW	ENGINEERING	C3	STORMWATER MANAGEMENT PLAN	C0425	-	350,000	
OPERATIONS AND PW	ENGINEERING	C6	NEW CANAAN AVE / PONUS STORM DRAIN	C0712	-	2,000,000	

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Division	SubDivision	Rank	ProjectName	Proj ID	Debt Premium	Approved 4/8/25
OPERATIONS AND PW	ENGINEERING	C7	GLENDENNING / CANNON ST STORM DRAIN	C0713	-	3,000,000
OPERATIONS AND PW	ENGINEERING	D1	TREE PLANTING DPW	C0233	-	200,000
OPERATIONS AND PW	ENGINEERING	E1	EAST AVENUE RDWY & BRIDGE RECONSTRUCTION	C0471	-	1,500,000
OPERATIONS AND PW	ENGINEERING	E2	GRANT LOCAL MATCHING FUNDS	C0816	-	350,000
OPERATIONS AND PW	ENGINEERING	E8	GREEN INFRASTRUCTURE	C0715	-	100,000
	ENGINEERING Total				50,000	20,350,000
OPERATIONS AND PW	FLEET MAINTENANCE	1	FLEET REPLACEMENT	C0313	-	665,000
OPERATIONS AND PW	FLEET MAINTENANCE	2	VARIOUS DEPT FLEET VEHICLES	C0716	-	200,000
	FLEET MAINTENANCE Total				-	865,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H01	CITY HALL REPAIRS & IMPROVEMENTS	C0439	-	95,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H02	PUBLIC WORKS CENTER IMPROVEMENTS	C0119	-	282,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H03	MAIN LIBRARY	C0133	-	540,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H04	BRANCH LIBRARY IMPROVEMENTS	C0644	-	385,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H05	HEALTH DEPARTMENT	C0645	-	290,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H06	POLICE FACILITIES	C0137	-	610,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H07	FIRE HEADQUARTERS	NEW	-	45,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H08	BEN FRANKLIN IMPROVEMENTS	C0295	-	1,047,500
OPERATIONS AND PW	BUILDING MANAGEMENT	H09	VARIOUS CITY BLDG REPAIRS	C0476	60,000	-
OPERATIONS AND PW	BUILDING MANAGEMENT	H10	ELECTRIC VEHICLES / SUSTAINABILITY PROJECTS	C0718	-	75,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H11	ROOSEVELT CENTER IMPROVEMENTS	C0683	-	100,500
OPERATIONS AND PW	BUILDING MANAGEMENT	H12	ENVIRONMENTAL REMEDIATION	C0543	20,000	-
OPERATIONS AND PW	BUILDING MANAGEMENT	H13	SIDEWALK & CURB BLDG MGT	C0583	25,000	-
OPERATIONS AND PW	BUILDING MANAGEMENT	H14	NATHANIEL ELY IMPROVEMENTS	C0266	-	35,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H16	ELECTRICAL SYSTEMS SURVEYS	NEW	50,000	-
	BUILDING MANAGEMENT Total				155,000	3,505,000
OPERATIONS AND PW	PARK MAINTENANCE	1	98 SOUTH MAIN COMMUNITY CENTER	C0719	-	115,000
OPERATIONS AND PW	PARK MAINTENANCE	2	BROAD RIVER BASEBALL COMPLEX	C0658	-	2,000,000
OPERATIONS AND PW	PARK MAINTENANCE	3	CALF PASTURE BEACH	C0365	-	2,760,000
OPERATIONS AND PW	PARK MAINTENANCE	6	VEHICLES	C0486	-	373,000
OPERATIONS AND PW	PARK MAINTENANCE	7	PARK SIGNAGE	NEW	100,000	-
OPERATIONS AND PW	PARK MAINTENANCE	8	PARKS GARAGE REPAIRS	C0472	25,000	-
OPERATIONS AND PW	PARK MAINTENANCE	10	PARKS SUSTAINABILITY	C0684	50,000	-
OPERATIONS AND PW	PARK MAINTENANCE	11	SCHOOL & PARK PLAYGROUNDS	C0364	-	300,000
OPERATIONS AND PW	PARK MAINTENANCE	12	ATHLETIC FIELDS	C0771	50,000	-
OPERATIONS AND PW	PARK MAINTENANCE	13	PAVING SIDEWALK PROJECTS	C0588	50,000	-

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Division	SubDivision	Rank	ProjectName	Proj ID	Debt Premium	Approved 4/8/25	
OPERATIONS AND PW	PARK MAINTENANCE	14	BASKETBALL & TENNIS COURTS	C0321	50,000	-	
OPERATIONS AND PW	PARK MAINTENANCE	15	TREE PLANTING	C0830	50,000	-	
OPERATIONS AND PW	PARK MAINTENANCE	16	BACKSTOPS AND FENCING	C0131	60,000	-	
OPERATIONS AND PW	PARK MAINTENANCE	17	CRANBURY PARK	C0366	25,000	-	
	PARK MAINTENANCE Total				460,000	5,548,000	
OPERATIONS AND PW Total					695,000	30,693,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	1	ENHANCEMENT TO SCHOOL SECUIITY	C0537	-	327,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	2	LITERARY CURRICULUM	NEW	-	300,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	3	SCIENCE & SOCIAL STUDIES CURRICULUM	C0609	-	200,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	4	BAND /STRINGS INSTRUMENT REPLACEMENTS	C0685	-	300,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	5	INSTRUCTIONAL TECHNOLOGY	C0112	-	1,619,375	
BOARD OF EDUCATION	PUBLIC SCHOOL	6	REPLACEMENT OF MIDDLE SCHOOL LOCKERS	C0722	-	250,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	7	WEST ROCKS ROOF REPAIR	NEW	-	240,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	8	STUDENT TECHNOLOGY	NEW	-	922,510	
BOARD OF EDUCATION	PUBLIC SCHOOL	9	BOE ASBESTOS ABATEMENT PROGRAM	C0595	-	1,400,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	10	OIL TANK REPLACEMENT	C0789	-	250,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	11	AIR CONDITIONING PROGRAM	C0652	-	500,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	12	SCHOOL DISTRICT PAVING & ADA COMPLIANCE	C0516	-	400,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	13	CAPITAL REPAIRS AND REPLACEMENT	C0587	-	250,000	
	PUBLIC SCHOOL Total				-	6,958,885	
BOARD OF EDUCATION Total					-	6,958,885	
OPERATIONS AND PW	WPCA	1	COLLECTIONS SYSTEM REHABILITATION	C0361	-	7,600,000	
OPERATIONS AND PW	WPCA	3	WWTP REHABILITATION/IMPROVEMENT	C0791	-	10,000,000	
	WPCA Total				-	17,600,000	
WPCA Total					-	17,600,000	
PARKING AUTHORITY	PARKING AUTHORITY	P1	PARKING GARAGES	C0303	-	1,750,000	
	PARKING AUTHORITY Total				-	1,750,000	
PARKING AUTHORITY Total					-	1,750,000	
Grand Total					970,000	74,522,646	
			Less WPCA (Enterprise Fund)		-	(17,600,000)	
			Less Parking Auth (Enterprise Fund)		-	(1,750,000)	
			Total City and Board of Ed only		970,000	55,172,646	
			Total Board of Ed only		-	6,958,885	
			Total City only		970,000	48,213,761	

City of Norwalk and NPS / Board of Ed			<i>*Exhibit B*</i>				<i>*FINAL*</i>
Final Approved FYE 2026 Capital Budget							
04/29/25 -- Version 8						FYE 2026	FYE 2026
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Division	SubDivision	Rank	ProjectName	Proj ID	Debt Premium	Approved 4/8/25	
FINANCE DEPT	INFORMATION TECH	1	INFORMATION TECHNOLOGY PROJECTS	C0375	-	625,000	
	INFORMATION TECH Total				-	625,000	
FINANCE DEPT Total						625,000	
COMMUNITY SVCS	CHIEF OF COMM SERVICES	1	ADA COMPLIANCE	C0536	-	450,000	
	CHIEF OF COMM SERVICES Total				-	450,000	
COMMUNITY SVCS	HEALTH ADMINISTRATION	2	PAINTING	C0690	15,000	-	
	HEALTH ADMINISTRATION Total				15,000	-	
COMMUNITY SVCS	LIBRARY ADMIN	1	MAIN LIBRARY ADA DOOR HANDLES	C0692	-	31,500	
COMMUNITY SVCS	LIBRARY ADMIN	2	LIBRARY VAN	NEW	-	84,113	
COMMUNITY SVCS	LIBRARY ADMIN	3	NORWALK NEWSPAPER DIGITIZATION	C0548	-	23,148	
COMMUNITY SVCS	LIBRARY ADMIN	4	LAPTOP VENDING MACHINES	NEW	-	17,000	
	LIBRARY ADMIN Total				-	155,761	
COMMUNITY SVCS Total					15,000	605,761	
POLICE & COMB DISP	ADMINISTRATION	1	CARS & VANS	C0665	-	950,000	
POLICE & COMB DISP	ADMINISTRATION	2	CRISIS RESPONSE EQUIPMENT	NEW	-	30,000	
POLICE & COMB DISP	ADMINISTRATION	3	GAS PUMP REPLACEMENTS	NEW	-	135,000	
	ADMINISTRATION Total				-	1,115,000	
POLICE & COMB DISP Total					-	1,115,000	
FIRE DEPARTMENT	FIREFIGHTING	1	STATION 4 ADDITION / RENOVATION	NEW	-	4,000,000	
FIRE DEPARTMENT	FIREFIGHTING	2	LADDER TRUCK REPLACEMENT	NEW	-	2,900,000	
FIRE DEPARTMENT	FIREFIGHTING	3	SCBA VEHICLE COMPRESSOR	C0703	-	720,000	
FIRE DEPARTMENT	FIREFIGHTING	4	VEHICLES -- FIRE MARSHAL STAFF	C0486	-	100,000	
FIRE DEPARTMENT	FIREFIGHTING	5	GENERAC INDUSTRIAL GENERATOR	NEW	-	125,000	
FIRE DEPARTMENT	FIREFIGHTING	6	UPGRADE EOC MEDIA EQUIPMENT	NEW	-	100,000	
FIRE DEPARTMENT	FIREFIGHTING	7	BUILDING REPAIRS VARIOUS STATIONS	C0385	50,000	-	
	FIREFIGHTING Total				50,000	7,945,000	
FIRE DEPARTMENT Total					50,000	7,945,000	
ECD	ART COMMISSION	1	ARTS IN PUBLIC PLACES PROGRAM	C0804	-	100,000	
	ART COMMISSION Total				-	100,000	
ECD	CHIEF OF ECD	1	ONLINE PERMITTING & LICENSING SYS	NEW	-	500,000	
	CHIEF OF ECD Total				-	500,000	
ECD	CODE ENFORCEMENT	1	STREETSCAPE IMPROVEMENTS	C0806	-	150,000	
	CODE ENFORCEMENT Total				-	150,000	
ECD	P & Z COMMISSION	1	LAND USE DOCUMENT SCANNING	NEW	-	120,000	
	P & Z COMMISSION Total				-	120,000	

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ECD	TMP	1	ROADWAY DESIGN & RECONSTRUCTION	C0824	-	900,000	
ECD	TMP	2	TRAFFIC SIGNAL EQUIPMENT	C0232	-	175,000	
ECD	TMP	3	NEW SIDEWALK CONSTRUCTION	C0649	-	1,000,000	
ECD	TMP	4	SAFE ROUTES TO SCHOOL	C0441	-	250,000	
ECD	TMP	5	WALL STREET CORRIDOR IMPROVE	C0800	-	600,000	
ECD	TMP	6	PAVEMENT MARKINGS & SIGNAGE	C0562	-	200,000	
ECD	TMP	7	WEST ROCKS ROAD SIDEWALKS	C0706	-	300,000	
ECD	TMP	8	EAST AVENUE CORRIDOR IMPROVE	C0678	-	450,000	
ECD	TMP	10	ISAACS / WALL ST ROADWAY IMPROVE	NEW	-	250,000	
	TMP Total				-	4,125,000	
ECD	BUSINESS DEV & TOUR	1	NORWALK SPECIAL EVENTS	C0680	200,000	-	
ECD	BUSINESS DEV & TOUR	2	SMALL BUSINESS MAIN ST PROGRAM	C0773	-	100,000	
	BUSINESS DEV & TOUR Total				200,000	100,000	
ECD	HISTORICAL COMM	1	SMITH STREET BUILDINGS	C0430	-	375,000	
ECD	HISTORICAL COMM	2	LOCKWOOD HOUSE -- ADA	C0549	-	150,000	
ECD	HISTORICAL COMM	3	L-M MANSION CODE & REPAIR	C0186	-	75,000	
ECD	HISTORICAL COMM	4	ADA ACCESS MILL HILL & MASTER	C0521	-	35,000	
ECD	HISTORICAL COMM	5	CEMETERY SITE WORK	C0294	10,000	-	
ECD	HISTORICAL COMM	6	WPA MURALS	C0574	-	-	
	HISTORICAL COMM Total				10,000	635,000	
ECD	REDEVELOPMENT	1	PINNACLE TOD UNDERGROUND UTILS	NEW	-	1,500,000	
	REDEVELOPMENT Total				-	1,500,000	
ECD Total					210,000	7,230,000	
OPERATIONS AND PW	OPERATIONS	1	ELECTRICAL UPGRADES / CHARGING STA	C0681	30,000	-	
	OPERATIONS Total				30,000	-	
OPERATIONS AND PW	SOLID WASTE	1	TRANSFER STATION IMPROVEMENTS	C0711	-	425,000	
	SOLID WASTE Total				-	425,000	
OPERATIONS AND PW	ENGINEERING	A1	BRIDGE REPAIRS	C0315	-	450,000	
OPERATIONS AND PW	ENGINEERING	A2	STRUCTURAL INSPECTION / REPAIRS	C0617	50,000	-	
OPERATIONS AND PW	ENGINEERING	B1	PAVEMENT MANAGEMENT PROGRAM	C0021	-	6,500,000	
OPERATIONS AND PW	ENGINEERING	B2	SIDEWALKS AND CURBS	C0318	-	4,500,000	
OPERATIONS AND PW	ENGINEERING	B4	GENERAL DRAINAGE	C0302	-	400,000	
OPERATIONS AND PW	ENGINEERING	C1	WATERCOURSE MAINTENANCE	C0440	-	1,000,000	
OPERATIONS AND PW	ENGINEERING	C3	STORMWATER MANAGEMENT PLAN	C0425	-	350,000	
OPERATIONS AND PW	ENGINEERING	C6	NEW CANAAN AVE / PONUS STORM DRAIN	C0712	-	2,000,000	

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OPERATIONS AND PW	ENGINEERING	C7	GLENDENNING / CANNON ST STORM DRAIN	C0713	-	3,000,000
OPERATIONS AND PW	ENGINEERING	D1	TREE PLANTING DPW	C0233	-	200,000
OPERATIONS AND PW	ENGINEERING	E1	EAST AVENUE RDWY & BRIDGE RECONSTRUCTION	C0471	-	1,500,000
OPERATIONS AND PW	ENGINEERING	E2	GRANT LOCAL MATCHING FUNDS	C0816	-	350,000
OPERATIONS AND PW	ENGINEERING	E8	GREEN INFRASTRUCTURE	C0715	-	100,000
	ENGINEERING Total				50,000	20,350,000
OPERATIONS AND PW	FLEET MAINTENANCE	1	FLEET REPLACEMENT	C0313	-	665,000
OPERATIONS AND PW	FLEET MAINTENANCE	2	VARIOUS DEPT FLEET VEHICLES	C0716	-	200,000
	FLEET MAINTENANCE Total				-	865,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H01	CITY HALL REPAIRS & IMPROVEMENTS	C0439	-	95,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H02	PUBLIC WORKS CENTER IMPROVEMENTS	C0119	-	282,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H03	MAIN LIBRARY	C0133	-	540,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H04	BRANCH LIBRARY IMPROVEMENTS	C0644	-	385,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H05	HEALTH DEPARTMENT	C0645	-	290,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H06	POLICE FACILITIES	C0137	-	610,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H07	FIRE HEADQUARTERS	NEW	-	45,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H08	BEN FRANKLIN IMPROVEMENTS	C0295	-	1,047,500
OPERATIONS AND PW	BUILDING MANAGEMENT	H09	VARIOUS CITY BLDG REPAIRS	C0476	60,000	-
OPERATIONS AND PW	BUILDING MANAGEMENT	H10	ELECTRIC VEHICLES / SUSTAINABILITY PROJECTS	C0718	-	75,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H11	ROOSEVELT CENTER IMPROVEMENTS	C0683	-	100,500
OPERATIONS AND PW	BUILDING MANAGEMENT	H12	ENVIRONMENTAL REMEDIATION	C0543	20,000	-
OPERATIONS AND PW	BUILDING MANAGEMENT	H13	SIDEWALK & CURB BLDG MGT	C0583	25,000	-
OPERATIONS AND PW	BUILDING MANAGEMENT	H14	NATHANIEL ELY IMPROVEMENTS	C0266	-	35,000
OPERATIONS AND PW	BUILDING MANAGEMENT	H16	ELECTRICAL SYSTEMS SURVEYS	NEW	50,000	-
	BUILDING MANAGEMENT Total				155,000	3,505,000
OPERATIONS AND PW	PARK MAINTENANCE	1	98 SOUTH MAIN COMMUNITY CENTER	C0719	-	115,000
OPERATIONS AND PW	PARK MAINTENANCE	2	BROAD RIVER BASEBALL COMPLEX	C0658	-	2,000,000
OPERATIONS AND PW	PARK MAINTENANCE	3	CALF PASTURE BEACH	C0365	-	2,760,000
OPERATIONS AND PW	PARK MAINTENANCE	6	VEHICLES	C0486	-	373,000
OPERATIONS AND PW	PARK MAINTENANCE	7	PARK SIGNAGE	NEW	100,000	-
OPERATIONS AND PW	PARK MAINTENANCE	8	PARKS GARAGE REPAIRS	C0472	25,000	-
OPERATIONS AND PW	PARK MAINTENANCE	10	PARKS SUSTAINABILITY	C0684	50,000	-
OPERATIONS AND PW	PARK MAINTENANCE	11	SCHOOL & PARK PLAYGROUNDS	C0364	-	300,000
OPERATIONS AND PW	PARK MAINTENANCE	12	ATHLETIC FIELDS	C0771	50,000	-
OPERATIONS AND PW	PARK MAINTENANCE	13	PAVING SIDEWALK PROJECTS	C0588	50,000	-

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OPERATIONS AND PW	PARK MAINTENANCE	14	BASKETBALL & TENNIS COURTS	C0321	50,000	-	
OPERATIONS AND PW	PARK MAINTENANCE	15	TREE PLANTING	C0830	50,000	-	
OPERATIONS AND PW	PARK MAINTENANCE	16	BACKSTOPS AND FENCING	C0131	60,000	-	
OPERATIONS AND PW	PARK MAINTENANCE	17	CRANBURY PARK	C0366	25,000	-	
	PARK MAINTENANCE Total				460,000	5,548,000	
OPERATIONS AND PW Total					695,000	30,693,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	1	ENHANCEMENT TO SCHOOL SECUIITY	C0537	-	327,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	2	LITERARY CURRICULUM	NEW	-	300,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	3	SCIENCE & SOCIAL STUDIES CURRICULUM	C0609	-	200,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	4	BAND /STRINGS INSTRUMENT REPLACEMENTS	C0685	-	300,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	5	INSTRUCTIONAL TECHNOLOGY	C0112	-	1,619,375	
BOARD OF EDUCATION	PUBLIC SCHOOL	6	REPLACEMENT OF MIDDLE SCHOOL LOCKERS	C0722	-	250,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	7	WEST ROCKS ROOF REPAIR	NEW	-	240,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	8	STUDENT TECHNOLOGY	NEW	-	922,510	
BOARD OF EDUCATION	PUBLIC SCHOOL	9	BOE ASBESTOS ABATEMENT PROGRAM	C0595	-	1,400,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	10	OIL TANK REPLACEMENT	C0789	-	250,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	11	AIR CONDITIONING PROGRAM	C0652	-	500,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	12	SCHOOL DISTRICT PAVING & ADA COMPLIANCE	C0516	-	400,000	
BOARD OF EDUCATION	PUBLIC SCHOOL	13	CAPITAL REPAIRS AND REPLACEMENT	C0587	-	250,000	
	PUBLIC SCHOOL Total				-	6,958,885	
BOARD OF EDUCATION Total					-	6,958,885	
OPERATIONS AND PW	WPCA	1	COLLECTIONS SYSTEM REHABILITATION	C0361	-	7,600,000	
OPERATIONS AND PW	WPCA	3	WWTP REHABILITATION/IMPROVEMENT	C0791	-	10,000,000	
	WPCA Total				-	17,600,000	
WPCA Total					-	17,600,000	
PARKING AUTHORITY	PARKING AUTHORITY	P1	PARKING GARAGES	C0303	-	1,750,000	
	PARKING AUTHORITY Total				-	1,750,000	
PARKING AUTHORITY Total					-	1,750,000	
Grand Total					970,000	74,522,646	
			Less WPCA (Enterprise Fund)		-	(17,600,000)	
			Less Parking Auth (Enterprise Fund)		-	(1,750,000)	
			Total City and Board of Ed only		970,000	55,172,646	
			Total Board of Ed only		-	6,958,885	
			Total City only		970,000	48,213,761	