



## REGULAR MEETING – FINANCE & CLAIMS COMMITTEE AGENDA

NOVEMBER 13, 2025, 7:00 PM  
BY ZOOM VIRTUAL MEETING

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- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **ACCEPTANCE OF MINUTES**
  - A. **Regular Meeting: 07-10-25 and 09-11-25**
- IV. **PUBLIC PARTICIPATION**
- V. **REPORTS**
  - A. **Oak Hills Park Authority Monthly Financial Statements for August and September 2025**
  - B. **Narrative on Tax Collections dated November 2025**
  - C. **Monthly Tax Collector's Reports dated September and October 2025**

- D. Approve Claims Committee Report dated October and November 2025
- E. Purchasing Report
- F. Tax Assessor Report

**VI. OLD BUSINESS**

**VII. NEW BUSINESS**

- A. Authorize the Mayor, Harry W. Rilling, to execute an agreement with FAPS Holdings Inc. DBA as Govolution, LLC for Project 4446 Payment Processing Services for at total per fiscal year \$3,500.00 Account #: 0113300- 5259
- B. RESOLUTION: Approve a special appropriation totaling \$200,000 for the City’s contribution to the free meals program for Norwalk Public Schools. Funds to be transferred from the General Fund Balance account 011310-4701 to the Norwalk Public School Lunch Fund account 410000-4836-67.

- C. Authorize the Appropriation of \$3 million from the Municipal Grant in Aid (Fund 58) for the fiscal year ending Jun 30, 2026 in the following amounts and for the following purposes:

Transit District grant	\$	610,885.00
DPW Snow & Ice Removal -- Chemicals	\$	450,000.00
DPW Centralized Fleet Maintenance	\$	230,000.00
DPW Operations full time salaries	\$	1,709,115.00
<b>Total use of Municipal Grant in Aid</b>	<b>\$</b>	<b>3,000,000.00</b>

- D. Authorize to allocate \$3,000,000 to Norwalk Public Schools account 015050-5050 for the fiscal year ending Jun 30, 2026 from the following General Fund accounts:

Transit District grant-017002-5B020	\$	610,885.00
DPW Snow & Ice Removal -- Chemicals-014025-5322	\$	450,000.00
DPW Centralized Fleet Maintenance-014045-5462	\$	230,000.00
DPW Operations full time salaries-014021-5110	\$	1,709,115.00
<b>Total Transfer</b>	<b>\$</b>	<b>3,000,000.00</b>

- E. Resolution: To authorize the establishment of the Recreation & Sports Activities Account(Recreation & Parks Fund). The Account shall include revenue sources and program expenditures as defined in the Recreation & Sports Activities Program Document dated October 30, 2025. Account funds shall not lapse and shall be available exclusively for the purposes identified in the Program Document. The Director of Recreation and Parks shall report to the Board of Estimate and Taxation and the Common Council on the status of the Account prior to April 1st of each year.


**VIII. ADJOURNMENT**


**CITY OF NORWALK  
FINANCE & CLAIMS COMMITTEE  
REGULAR MEETING  
JULY 10, 2025**


**ATTENDANCE:** Greg Burnett, Chairman; Anne Wennerstrand; Doug Sutton; Heather Dunn


**STAFF:** Denise Brown, Oak Hills Park Authority; Lisa Biagiarelli, Tax Collector; Joyce Lui, IT Director; Paul Gorman, Tax Assessor; Sharon Connor, Purchasing Agent; Alan Lo, Building Management, Ralph Valenzisi, Board of Education; David Hopp, Board of Education

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 Members of the public who wish to view the meeting, but are not participating, can view a live stream on the City of Norwalk YouTube channel. This stream is delayed by approximately 20 seconds. Please find the information using the link above. The meeting recording and minutes will be posted on the City of Norwalk website within seven (7) days after the meeting.

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**I. CALL TO ORDER**

Chairman Burnett called the meeting to order at 7:01p.m.

**II. ROLL CALL**

Chairman Burnett called the Roll: Anne Wennerstrand; Dough Sutton; Heather Dunn; Greg Burnett

At Roll Call there were four (4) Committee members present constituting a quorum. Dajuan Wiggins, James Frayer and Johan Lopez were absent.

**III. ACCEPTANCE OF MINUTES**

**A. REGULAR MEETING: JUNE 12, 2025**

Chairman Burnett made the following changes to the minutes.

- Page 1, under Other list of attendees, change 'Gina Gatto, Fire Chief' to 'Gino Gatto, Fire Chief' and add 'Deputy Fire Chief' to Mark Conte.

- Page 2, top paragraph, change ‘Page 2, Paragraph 6: Change ‘Mr. Burnett asked about the grant list’ to ‘Mr. Burnett asked regarding the grant list’ to ‘Mr. Burnett asked regarding the grand list’’.
- Page 4, Item C: change ‘Firefighter Conte’ to ‘Deputy Fire Chief Conte’’.

**\*\*MS. DUNN MOVED THE ITEM AS CORRECTED**

**\*\*MR. SUTTON ABSTAINED**

**\*\*MOTION PASSED WITH CORRECTIONS AND ONE (1) ABSTENTION**

#### **IV. PUBLIC PARTICIPATION**

There was no public participation. Chairman Burnett closed public participation at 7:05p.m.

#### **V. REPORTS**

##### **A. OAK HILLS PARK AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR MAY 2025 AND FY2026 BUDGET.**

Denise Brown reported on the Oak Hills Park Authority's monthly financial statements. May 2025 was a very strong month. Their revenue was over budget by approximately \$241,000.00 and the expenses went over approximately \$9,000. Positive feedback about the golf course. They will continue with capital improvements on the course. She gave updates on the projects they are working on. They still need to get permits from the state. The restaurant is picking up in sales. Submitted a conservative budget. They would like to get a lease on the new carts. The tennis center is up and running and doing well.

##### **B. NARRATIVE ON TAX COLLECTIONS DATED JULY 2025**

Lisa Biagiarelli reported that there are two (2) separate spreadsheets for June 2025. This is due to the wrapping up of the fiscal year at the end of June 30, 2025, and they are reporting on advance collections that were collected in June with a due date of July 1, 2025. She went over the numbers with the committee. They were able to get the new tax bills out earlier in June, and they included the suggested insert. She stated that it went well. She explained the different methods for the payment of taxes to make it easier for the residents. There is a new zoning initiative. A mini-tax sale that will be held in September on behalf of the Planning and Zoning Department. They are going to assist them in collecting delinquent zoning violation fees. This is the first time a municipality has utilized tax sales to pursue delinquent zoning violation fees. The law changed as of October 2024.

##### **C. MONTHLY TAX COLLECTOR’S REPORTS DATE JUNE 2025**

Lisa Biagiarelli reported on this during the Narrative on Tax Collections section.

##### **D. CLAIMS COMMITTEE REPORT DATED JULY 2025**

Lisa Biagiarelli stated the claims committee report includes a special request. There was a duplicate payment of \$14,429.56 for a property that was made by the taxpayer's escrow agent and the attorney. She would like to make the reimbursement but needs the committee to vote on it.

Chairman Burnett asked for a motion to approve the claims committee report dated July 2025 which includes a duplicate payment of \$14,429.56.

**\*\*MS. WENNERSTRAND MOVED THE ITEM**

**\*\*MOTION PASSED UNANIMOUSLY**

**E. TAX ASSESSOR REPORT**

Paul Gorman gave the tax assessor's report. He said the inserts may have reduced calls, but there still are plenty of calls, mostly on older vehicles. He explained the increase in evaluations. They are caught up in permits and field work. They began updating the field cards. Mr. Gorman shared his screen and explained the elderly program to the committee. He stated that he addressed the email the committee received the day before regarding the grand list and all should be fine now.

**F. PURCHASING AGENT REPORT**

Sharon Connor gave the quarterly purchasing report. A discussion ensued about the library printers' item and the reason it was not in the report that was just given. The library printers are multi-year contracts. Items that are a multi-year contract, single source, or expenditures over \$20,000 must go through the common council process.

**VI. OLD BUSINESS**

There was no report on Old Business

**VII. NEW BUSINESS**

Chairman Burnett called for a Suspension of the Rules to add an item to the agenda.

**\*\*MR. SUTTON MOVED TO ADD AN ITEM TO THE AGENDA**

**\*\*MOTION PASSED UNANIMOUSLY**

The following item was added to the agenda under New Business:

**AUTHORIZE MAYOR, HARRY W. RILLING, TO EXECUTE A FIVE (5)-YEAR (60 MONTHS) AGREEMENT WITH CBS FOR LIBRARY PRINTERS. THE ANNUAL AMOUNT NOT TO EXCEED \$7,032 FOR A TOTAL NOT TO EXCEED \$35, 160 WILL COME FROM NORWALK PUBLIC LIBRARY ACCOUNT NUMBER 016200-5294, MACHINERY/EQUIPMENT RENTAL.**

Sherelle Harris reported on this item. She explained they would be renting to own and gave the benefits. They will need a service plan for maintenance once the five (5) years are done.

**\*\*MS. DUNN MOVED THE ITEM**

**\*\*MOTION PASSED UNANIMOUSLY**

Chairman Burnett read items A1 and A2 together.

- A. 1.AUTHORIZE THE PURCHASING AGENT TO ISSUE A PURCHASE ORDER TO MAGIC SCHOOL, INC., FOR AI TOOLS, FOR AN AMOUNT NOT TO EXCEED \$25,800.00 ACCOUNT 09265010-5777-C0112.**

**2.AUTHORIZE THE PURCHASING AGENT TO ISSUE A PURCHASE ORDER TO OPENAI, LLC FOR AI TOOLS, FOR AN AMOUNT NOT TO EXCEED \$34,323.29 ACCOUNT 09265010-5777-C0112.**

Ralph Valenzisi from the Board of Education reported on this item. He explained that this is part of the professional development and resources for the students. They are working with four (4) different providers. A discussion ensued about what and how it works and the different tools it has to offer.

**\*\*MS. WENNERSTRAND MOVED THE ITEM  
\*\*MOTION PASSED UNANIMOUSLY**

**B. AUTHORIZE THE PURCHASING AGENT TO ISSUE A PURCHASE ORDER TO POWERSCHOOL GROUP LLC, FOR STUDENT INFORMATION SYSTEM SOFTWARE, FOR AN AMOUNT NOT TO EXCEED \$232,511.50, ACCOUNT 09265010-5777-C0112.**

Ralph Valenzisi from the Board of Education reported on this item. He said it is the school information system which is the heartbeat of student data. It is a Sole Source vendor.

**\*\*MR. SUTTON MOVED THE ITEM  
\*\*MOTION PASSED UNANIMOUSLY**

**C. AUTHORIZE THE PURCHASING AGENT TO ISSUE A PURCHASE ORDER TO ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC.(ESRI), IN THE AMOUNT OF \$60,300.00 ANNUALLY FOR THREE YEARS, NOT TO EXCEED A TOTAL OF \$180,900.00, FOR THE GEOGRAPHIC INFORMATION SYSTEM PLATFORM. ACCOUNT ALLOCATION: 011370-5742.**

Joyce Lui reported that this is a Sole Source item. She explained GIS. The licensing agreement will be for three (3) years. They would be able to add users at no extra costs. Many city departments use this system.

**\*\*MS. DUNN MOVED THE ITEM  
\*\*MOTION PASSED UNANIMOUSLY**

Chairman Burnett read items D1 and D2 together.

**D. 1.AUTHORIZE THE ALLOCATION OF AN ADDITIONAL \$320,000 IN SPECIAL CAPITAL APPROPRIATION FUNDS FOR THE NARAMAKE SCHOOL HVAC IMPROVEMENT PROJECT. ACCT. #09245010 5777 C0844**

**2. AUTHORIZE THE BUDGET REDUCTION IN THE AMOUNT OF \$320,000 (THE CITY'S SHARE) FROM THE BROOKSIDE SCHOOL HVAC IMPROVEMENT PROJECT. ACCT. #09245010 5777 C0840.**

Alan Lo reported and gave background on school improvement projects. The State implemented a program to submit HVAC projects for possible reimbursement. The city was approved for six (6) projects by the State. A discussion ensued about the projects.

**\*\*MR. SUTTON MOVED THE ITEM  
\*\*MOTION PASSED UNANIMOUSLY**

**E. AUTHORIZE THE MAYOR, HARRY W. RILLING, TO ENTER INTO A FIVE-YEAR CONTRACT WITH LIGHTPATH TECHNOLOGY, INC. AS SECONDARY INTERNET SERVICE PROVIDER ANNUAL AMOUNT NOT TO EXCEED \$26,400, FOR A TOTAL NOT TO EXCEED \$132,000 ACCOUNT #011370-5245.**

Joyce Lui reported that this will be a backup server for the city, so services won't be interrupted. Lightpath Technology meets all the requirements that the city needs. The current system and this system will be running simultaneously so there will be no interruption.

**\*\*MS. DUNN MOVED THE ITEM  
\*\*MOTION PASSED UNANIMOUSLY**

**VIII. ADJOURNMENT** Ms. Dunn moved to adjourn.  
Motion passed unanimously.  
The meeting was adjourned at 8:21p.m.

**CITY OF NORWALK  
FINANCE & CLAIMS COMMITTEE  
REGULAR MEETING  
SEPTEMBER 11, 2025  
BY ZOOM VIRTUAL MEETING**

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**I. CALL TO ORDER**

Chairman Frayer called the meeting to order at 7:03p.m.

**II. ROLL CALL**

Chairman Frayer called the Roll: James Frayer; Anne Wennerstrand; Johan Lopez

At Roll Call there were three (3) Committee members present. There was no quorum. Dajuan Wiggins, Heather Dunn, and Doug Sutton were absent.

**ATTENDANCE:** James Frayer, Chairman; Anne Wennerstrand; Johan Lopez  
**STAFF:** Alan Dutton, Oak Hills Park Authority; Lisa Biagiarelli, Tax Collector; Paul Gorman, Tax Assessor; Jared Schmitt, Finance Director

### III. ACCEPTANCE OF MINUTES

#### A. REGULAR MEETING: 07-10-25

Due to the lack of a quorum, there was no action taken on this item.

### IV. PUBLIC PARTICIPATION

There was no public participation. Chairman Frayer closed public participation at 7:05p.m.

Chairman Frayer took a Moment of Silence to recognize Greg Burnett's significant contributions for many years as chairman of the committee and his many other accolades.

The meeting resumed at 7:06p.m.

### V. REPORTS

#### A. OAK HILLS PARK AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR JUNE AND JULY 2025

Alan Dutton gave a brief overview of the end of their fiscal year report. They did quite well this quarter as revenue went over budget and expenses were only \$3,000 under budget. He explained the debt payment to the city and other line items of debt. He said overall it has been a good year. A discussion ensued about capital improvements. Mr. Dutton will provide a capital needs analysis for the committee. He reported on the July statement. Mr. Dutton explained the tennis program and its process for a new contract.

#### B. TAX ASSESSOR REPORT

Paul Gorman reported they issued a request for income and expense statements in April, and they are due June/July 1st. In August, approximately 655 bills were sent to organizations that did not complete those forms. He explained that process. A discussion ensued. He reported on the Municipal Tax Service. All exempt organizations in the city received the renewal form for exemption status.

#### C. NARRATIVE ON TAX COLLECTIONS DATED AUGUST AND SEPTEMBER 2025

Lisa Biagiarelli reported that they had not yet closed the month of August when the narrative was written. She updated the percentages for the committee since the month is now closed. They were able to get the invoices out early and, because the invoices

were sent out early, the lines were not as long, and collections went well. Delinquent notices went out early for all tax types. They received approximately \$30,000 from MTS invoices. She reported on the Planning and Zoning fee. They had 15 properties and now only two (2) remaining properties, zoning and blight. The blighted property went into bankruptcy. They have collected over \$200,000 in blight and zoning fees due to the tax sale. They are up to over \$400,000 in cannabis fees and those funds must be spent in a certain capacity by law. Ms. Biagiarelli went over the process for zoning and blighted property violations.

**D. MONTHLY TAX COLLECTOR'S REPORTS DATED JULY AND AUGUST 2025**

Lisa Biagiarelli reported and answered all the questions the committee had.

**E. CLAIMS COMMITTEE REPORT DATED AUGUST AND SEPTEMBER 2025**

Lisa Biagiarelli reported. There were three (3) special requests from August on page 33 of the backup. On page 48 there is one (1) special request from September. She explained all of the requests. These special requests will be passed along to the council.

**VI. OLD BUSINESS**

There was no report on Old Business.

Due to the lack of a quorum, there was no action taken on New Business items.

**VII. NEW BUSINESS**

**A. AUTHORIZE THE MAYOR, HARRY W. RILLING, TO EXECUTE AN AGREEMENT BETWEEN THE CITY OF NORWALK AND MUNISTAT SERVICES, INC. TO PERFORM FINANCIAL ADVISORY SERVICES FOR A SUM NOT TO EXCEED \$370,500 – ACCOUNT # 301340-5523**

Jared Schmitt reported on this item. This is for a contract renewal. It would be a 5-year contract. Munistat Services has been the city's financial advisor for at least 10 years. He explained what they do for the city. There were two (2) bids. The committee would like a presentation on their services and possibly a joint meeting with the BET.

**B. AUTHORIZE THE MAYOR, HARRY W. RILLING, TO EXECUTE AN AGREEMENT BETWEEN THE CITY OF NORWALK AND SHIPMAN & GOODWIN LLP TO PERFORM BOND COUNSEL SERVICES FOR A SUM NOT TO EXCEED \$477,500 – ACCOUNT # 301340-5523**

Jared Schmitt reported on this item. This is for a contract renewal. It would be a 5-year

contract. There were four (4) bids. He went over the decision. A discussion ensued among the committee members.

#### VIII. **ADJOURNMENT**

The meeting was adjourned at 8:28p.m.

## Oak Hills Park Authority August 2025 Financial Commentary

### Operations Updates:

- Golf revenue rounds and cart rounds performed above budget for the first two months of FY26, with Discount ID cards coming in just under budget.
- Tee Time utilization remains very high, with slightly above average golf cart rentals.
- We are in the final months of our fifth and final year of our cart fleet lease. We have had initial meetings with multiple companies to discuss a new cart fleet lease.

### YTD Financial Highlights:

- FY26 YTD net operating income was over budget by \$115k and we ended August with a \$1,121k cash balance which includes \$73k in the capital reserve bank account.
  - Revenue was over-budget by \$134k thanks to strong golf rounds.
  - Expenses were over-budget by \$20k due to maintenance as well as credit card fees and water.
- OHPA made \$15k in repayments to the City for the first two months of the fiscal year.
- OHPA has begun to invest in higher than normal capital improvements throughout the course of the year with a focus on bunkers in the first quarter of the new year.

### 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.
- The year-end financial audit fieldwork took place in July without incident.

Updated through 8/31/2025

Rest of Fiscal Year

	Budget	Proj.	Variance	Var. %	Comments
Revenue Rounds	30,185	30,185	-	0.0%	Projections are still in line with Budget
Non-Revenue Rounds	3,039	3,039	-	0.0%	Projections are still in line with Budget
<b>Total Rounds</b>	<b>33,224</b>	<b>33,224</b>	-	<b>0.0%</b>	
Carts	16,734	16,734	-	0.0%	Projections are still in line with Budget
ID Cards	1,155	1,155	-	0.0%	Projections are still in line with Budget

	Budget	Proj.	Variance	Var. %	Comments
Golf Revenue	1,735,795	1,735,795	-	0.0%	Projections are still in line with Budget
Tennis Revenue	30,600	30,600	-	0.0%	Projections are still in line with Budget
Restaurant Revenue	48,500	48,500	-	0.0%	Projections are still in line with Budget
Other Revenue	38,086	38,086	-	0.0%	Projections are still in line with Budget
<b>Total Revenue</b>	<b>1,852,981</b>	<b>1,852,981</b>	-	<b>0.0%</b>	
Salaries	904,306	904,306	-	0.0%	Projections are still in line with Budget
Employee Benefits	139,297	139,297	-	0.0%	Projections are still in line with Budget
Administrative	220,987	220,987	-	0.0%	Projections are still in line with Budget
Debt Service & Insurance	120,599	120,599	-	0.0%	Projections are still in line with Budget
Sales & Operations	9,008	9,008	-	0.0%	Projections are still in line with Budget
Park Maintenance	195,151	195,151	-	0.0%	Projections are still in line with Budget
Park Equipment	82,972	82,972	-	0.0%	Projections are still in line with Budget
Carts	23,947	23,947	-	0.0%	Projections are still in line with Budget
Tennis	-	-	-	-	
<b>Operating Expense</b>	<b>1,696,267</b>	<b>1,696,267</b>	-	<b>0.0%</b>	
Uncategorized Exp/Rev	-	-	-	-	
<b>Net Operating Income</b>	<b>156,714</b>	<b>156,714</b>	-	<b>0.0%</b>	
Capital Improvements	(314,500)	(314,500)	-	0.0%	Projections are still in line with Budget
Line of Credit Balance	-	-	-	-	We do not expect to borrow during the remainder of this fiscal year.
Capital Reserve Cash Bal	99,627	93,043	(6,584)	-6.6%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	482,075	623,194	141,119	29.3%	

Balance Sheet

Updated through 8/31/2025

		Fiscal Year To Date			
	Budget	Actuals	Variance	Var %	Comments
Revenue Rounds	13,521	14,129	608	4.5%	Utilization continues to be high
Non-Revenue Rounds	1,361	1,022	(339)	-24.9%	Less season passholder rounds than anticipated
<b>Total Rounds</b>	<b>14,882</b>	<b>15,151</b>	<b>269</b>	<b>1.8%</b>	
Carts	8,365	9,621	1,256	15.0%	Budgeted carts may have been too low
ID Cards	45	42	(3)	-6.7%	As expected

		Fiscal Year To Date			
	Budget	Actuals	Variance	Var %	Comments
Golf Revenue	675,459	809,847	134,388	19.9%	Driven primarily by greens fees
Tennis Revenue	19,600	19,600	-	0.0%	
Restaurant Revenue	4,000	4,504	504	12.6%	Final quarterly rev share from FY25 was slightly higher than anticipated
Other Revenue	7,914	7,343	(571)	-7.2%	
<b>Total Revenue</b>	<b>706,973</b>	<b>841,294</b>	<b>134,321</b>	<b>19.0%</b>	
Management Salary	47,729	48,377	648	1.4%	
Operations Salary	82,510	86,215	3,705	4.5%	
Maintenance Salary	105,823	99,549	(6,274)	-5.9%	Overall lower staffing
Employee Benefits	34,285	31,863	(2,422)	-7.1%	Health insurance and payroll taxes are lower than expected
Administrative	53,585	60,031	6,446	12.0%	CC fees and office expense over-budget, offset by lower advertising and city taxes
Interest & Insurance	23,109	22,828	(281)	-1.2%	
Sales & Operations	3,392	1,381	(2,011)	-59.3%	Lower spending on golf pro supplies and work clothes
Park Maintenance	72,050	83,752	11,702	16.2%	Driven mostly by higher grounds maintenance and water expenses, offset by grass treatment
Park Equipment	23,528	31,553	8,025	34.1%	Driven by higher maintenance expenses
Carts	15,313	14,464	(849)	-5.5%	
Tennis	-	-	-	-	
<b>Operating Expense</b>	<b>461,324</b>	<b>480,013</b>	<b>18,689</b>	<b>4.1%</b>	
<b>Net Operating Income</b>	<b>245,649</b>	<b>361,281</b>	<b>115,632</b>	<b>47.1%</b>	
Capital Improvements	(30,000)	(50,221)	(20,221)	67.4%	Water heater, asphalt striping, improvements to structures and new water well
Line of Credit Balance	-	-	-	-	
Capital Reserve Cash Bal	79,877	73,293	(6,584)	-8.2%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	906,823	1,047,942	141,119	15.6%	Deferred revenue from annual pass sales, net operating income overage, timing on payables

**Oak Hills Park Authority**  
**FY25 Actual vs. Budget**

	<u>August Act</u>	<u>August Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
<b>REVENUE</b>								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	\$304,307	\$231,595	\$72,712	31.4%	\$592,918	\$470,492	\$122,426	26.0%
4020 · I.D. Cards	\$1,852	\$1,526	\$326	21.4%	\$5,497	\$5,432	\$65	1.2%
4025 · Season Pass	\$9,080	\$9,080	\$0	0.0%	\$18,160	\$18,160	\$0	0.0%
4030 · Tournament Fees	\$18,063	\$8,096	\$9,967	123.1%	\$39,363	\$27,803	\$11,560	41.6%
4050 · Cart Revenue	\$77,643	\$72,624	\$5,019	6.9%	\$155,242	\$155,937	-\$695	-0.4%
4060 · Golf Revenue - Gift Certif.	\$659	\$807	-\$148	-18.4%	\$2,672	\$2,474	\$198	8.0%
4070 · Gift & Rain Checks Redeemed	-\$4,142	-\$1,812	-\$2,330	128.5%	-\$4,005	-\$4,840	\$835	-17.3%
<b>Total 4001 · Golf Revenue</b>	<b>\$407,462</b>	<b>\$321,916</b>	<b>\$85,546</b>	<b>26.6%</b>	<b>\$809,847</b>	<b>\$675,459</b>	<b>\$134,388</b>	<b>19.9%</b>
4100 · Tennis Revenue	\$9,800	\$9,800	\$0	0.0%	\$19,600	\$19,600	\$0	0.0%
4200 · Rental Income	\$2,000	\$2,000	\$0	0.0%	\$4,000	\$4,000	\$0	0.0%
4300 · Investment Income	\$1,252	\$1,625	-\$373	-22.9%	\$2,278	\$3,250	-\$972	-29.9%
4400 · Misc. Income	\$565	\$412	\$153	37.2%	\$1,065	\$664	\$401	60.3%
4600 · Restaurant Income	\$2,000	\$2,000	\$0	0.0%	\$4,504	\$4,000	\$504	12.6%
4700 · Advertising Revenue	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>Total Other Revenue</b>	<b>\$15,617</b>	<b>\$15,837</b>	<b>-\$220</b>	<b>-1.4%</b>	<b>\$31,447</b>	<b>\$31,514</b>	<b>-\$67</b>	<b>-0.2%</b>
<b>TOTAL REVENUE</b>	<b>\$423,080</b>	<b>\$337,753</b>	<b>\$85,327</b>	<b>25.3%</b>	<b>\$841,295</b>	<b>\$706,973</b>	<b>\$134,322</b>	<b>19.0%</b>
<b>EXPENSE</b>								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	\$24,026	\$23,861	-\$164	-0.7%	\$48,377	\$47,729	-\$649	-1.4%
5030 · Operations	\$43,719	\$40,983	-\$2,736	-6.7%	\$86,074	\$82,511	-\$3,563	-4.3%
5040 · Operations O/T	\$126	\$0	-\$126	0.0%	\$141	\$0	-\$141	0.0%
5050 · Course Personnel	\$29,917	\$29,362	-\$555	-1.9%	\$60,311	\$58,730	-\$1,581	-2.7%
5060 · Course Personnel O/T	\$884	\$0	-\$884	0.0%	\$2,023	\$0	-\$2,023	0.0%
5070 · Seasonal Personnel	\$18,394	\$23,795	\$5,401	22.7%	\$36,153	\$47,094	\$10,941	23.2%
5075 · Outside Seasonal Personnel	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5080 · Seasonal Personnel O/T	\$658	\$0	-\$658	0.0%	\$1,062	\$0	-\$1,062	0.0%
<b>Total 5000 · PERSONNEL EXPENSE</b>	<b>\$117,724</b>	<b>\$118,001</b>	<b>\$277</b>	<b>0.2%</b>	<b>\$234,141</b>	<b>\$236,064</b>	<b>\$1,923</b>	<b>0.8%</b>
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	\$8,697	\$8,816	\$120	1.4%	\$17,008	\$17,637	\$629	3.6%
5230 · State Unemployment	\$2,917	\$2,416	-\$500	-20.7%	\$5,778	\$5,030	-\$748	-14.9%
5250 · Health Insurance	\$1,928	\$3,450	\$1,522	44.1%	\$5,122	\$6,900	\$1,778	25.8%
5260 · Workmans Compensation	\$1,548	\$1,813	\$265	14.6%	\$3,079	\$3,594	\$514	14.3%
5270 · Retirement Plans	\$439	\$569	\$131	23.0%	\$876	\$1,123	\$247	22.0%
<b>Total 5200 · EMPLOYEE BENEFITS</b>	<b>\$15,528</b>	<b>\$17,065</b>	<b>\$1,537</b>	<b>9.0%</b>	<b>\$31,863</b>	<b>\$34,285</b>	<b>\$2,421</b>	<b>7.1%</b>
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	\$728	\$809	\$81	10.0%	\$1,453	\$1,618	\$166	10.2%
5430 · Professional Fees	\$3,500	\$3,271	-\$229	-7.0%	\$7,000	\$6,542	-\$458	-7.0%
5436 · Advertising	\$144	\$781	\$637	81.5%	\$144	\$1,562	\$1,418	90.8%
5440 · Office Expense	\$3,777	\$2,346	-\$1,430	-61.0%	\$6,995	\$4,212	-\$2,783	-66.1%
5441 · Bank Charges	\$0	\$0	\$0	0.0%	\$0	\$8	\$8	100.0%
5442 · Credit Card Fees	\$9,041	\$6,650	-\$2,391	-36.0%	\$19,870	\$14,003	-\$5,867	-41.9%
5445 · Postage	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5450 · Training and Dues	\$0	\$38	\$38	100.0%	\$0	\$38	\$38	100.0%
5455 · Meals and Entertainment	\$100	\$100	\$0	0.0%	\$300	\$200	-\$100	-50.0%
5461 · Authority Secretarial Services	\$0	\$142	\$142	100.0%	\$0	\$283	\$283	100.0%
5469 · Other Outside Services	\$1,149	\$988	-\$161	-16.3%	\$1,905	\$1,785	-\$120	-6.7%
5470 · Other Administrative	\$582	\$958	\$377	39.3%	\$1,128	\$1,917	\$789	41.1%
5480 · Utilities	\$10,711	\$10,692	-\$19	-0.2%	\$21,237	\$21,417	\$180	0.8%
5499 · Bad Debt Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>Total 5400 · ADMINISTRATIVE EXPENSES</b>	<b>\$29,731</b>	<b>\$26,775</b>	<b>-\$2,956</b>	<b>-11.0%</b>	<b>\$60,031</b>	<b>\$53,585</b>	<b>-\$6,447</b>	<b>-12.0%</b>
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	\$9,892	\$9,892	\$0	0.0%	\$19,783	\$19,784	\$1	0.0%
5520 · Interest	\$1,483	\$1,662	\$180	10.8%	\$3,045	\$3,325	\$280	8.4%

**Oak Hills Park Authority**  
**FY25 Actual vs. Budget**

	<u>August Act</u>	<u>August 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	\$11,375	\$11,554	\$180	1.6%	\$22,828	\$23,109	\$281	1.2%
5600 · SALES AND OPERATIONS								
5630 · Pro Shop Software	\$325	\$325	\$0	0.0%	\$650	\$650	\$0	0.0%
5640 · Golf Pro Supplies	\$106	\$1,714	\$1,608	93.8%	\$731	\$1,942	\$1,211	62.4%
5680 · Golf Pro Work Clothes	\$0	\$800	\$800	100.0%	\$0	\$800	\$800	100.0%
Total 5600 SALES AND OPERATIONS	\$431	\$2,839	\$2,408	84.8%	\$1,381	\$3,392	\$2,011	59.3%
5700 · PARK MAINTENANCE								
5710 · Water	\$23,912	\$12,457	-\$11,454	-92.0%	\$35,375	\$22,544	-\$12,832	-56.9%
5715 · Nature and Open Space	\$0	\$600	\$600	100.0%	\$0	\$1,000	\$1,000	100.0%
5720 · Heating Fuel	\$0	\$333	\$333	100.0%	\$0	\$333	\$333	100.0%
5730 · Grounds Maintenance	\$4,167	\$1,515	-\$2,652	-175.1%	\$9,532	\$4,384	-\$5,148	-117.4%
5740 · Tree Maintenance	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5751 · Agriculture&Chemicals-Purch	\$4,239	\$21,498	\$17,259	80.3%	\$5,763	\$42,023	\$36,260	86.3%
5752 · Agriculture/Chemicals Utilized	\$11,973	\$0	-\$11,973	0.0%	\$30,329	\$0	-\$30,329	0.0%
5760 · Irrigation Maintenance	\$1,384	\$844	-\$540	-63.9%	\$1,791	\$1,189	-\$603	-50.7%
5770 · Consumable Tools	\$0	\$270	\$270	100.0%	\$566	\$310	-\$256	-82.5%
5780 · Tee and Green Supplies	\$39	\$268	\$229	85.6%	\$397	\$268	-\$129	-48.1%
5795 · Janitorial Supplies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 5700 · PARK MAINTENANCE	\$45,712	\$37,785	-\$7,927	-21.0%	\$83,752	\$72,050	-\$11,703	-16.2%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	\$5,627	\$4,299	-\$1,328	-30.9%	\$13,281	\$9,623	-\$3,658	-38.0%
5810 · Equipment Rental	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5820 · Building Maintenance	\$5,912	\$2,690	-\$3,222	-119.8%	\$13,190	\$8,545	-\$4,644	-54.3%
5840 · Small Equipment	\$789	\$0	-\$789	0.0%	\$789	\$544	-\$245	-45.0%
5860 · Gasoline/Diesel Fuel	\$1,257	\$2,430	\$1,173	48.3%	\$4,294	\$4,440	\$147	3.3%
5880 · Employee work clothes	\$0	\$375	\$375	100.0%	\$0	\$375	\$375	100.0%
Total 5800 · PARK EQUIPMENT	\$13,585	\$9,794	-\$3,791	-38.7%	\$31,553	\$23,528	-\$8,025	-34.1%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	\$4,610	\$4,080	-\$530	-13.0%	\$8,690	\$8,160	-\$530	-6.5%
6020 · Electricity	\$1,697	\$1,839	\$142	7.7%	\$3,574	\$4,210	\$636	15.1%
6030 · Maintenance	\$132	\$1,351	\$1,220	90.3%	\$1,400	\$2,143	\$743	34.7%
6050 · Cart Insurance	\$400	\$400	\$0	0.0%	\$800	\$800	\$0	0.0%
6060 · Misc. Cart Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 6000 · CART EXPENSE	\$6,838	\$7,670	\$832	10.8%	\$14,464	\$15,313	\$849	5.5%
6500 · TENNIS								
6510 · Professional Services	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
6530 · Supplies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
6570 · Other Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 6500 · TENNIS	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>TOTAL OPERATIONAL EXPENSE</b>	<b>\$240,924</b>	<b>\$231,484</b>	<b>-\$9,440</b>	<b>-4.1%</b>	<b>\$480,014</b>	<b>\$461,324</b>	<b>-\$18,690</b>	<b>-4.1%</b>
<b>TOTAL OPERATIONAL NET INCOME</b>	<b>\$182,155</b>	<b>\$106,269</b>	<b>\$75,887</b>	<b>71.4%</b>	<b>\$361,281</b>	<b>\$245,649</b>	<b>\$115,632</b>	<b>47.1%</b>
Restructured City Debt	\$0	\$18,892	\$18,892	100.0%	\$15,475	\$34,367	\$18,892	55.0%
Commercial Debt	\$28,141	\$30,200	\$2,059	6.8%	\$56,203	\$60,200	\$3,997	6.6%
<b>Total BS Debt Payments</b>	<b>\$28,141</b>	<b>\$49,092</b>	<b>\$20,951</b>	<b>42.7%</b>	<b>\$71,678</b>	<b>\$94,567</b>	<b>\$22,889</b>	<b>24.2%</b>
<b>NET INCOME BEFORE CAPITAL EXPENSES</b>	<b>\$182,155</b>	<b>\$106,269</b>	<b>\$75,887</b>	<b>71.4%</b>	<b>\$361,281</b>	<b>\$245,649</b>	<b>\$115,632</b>	<b>47.1%</b>
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amort Non Cash	\$32,232	\$34,583	\$2,351	6.8%	\$64,464	\$69,167	\$4,703	6.8%
8001 · Capital projects								
8100 - Capital Proj Cash	\$40,250	\$20,000	-\$20,250	-101.2%	\$50,221	\$30,000	-\$20,221	-67.4%
8101 - Capital Proj Financed	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
8006 · Disposed Assets	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Capital Contribution	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 8000 · OTHER EXPENSE	\$32,232	\$34,583	-\$17,899	6.8%	\$64,464	\$69,167	-\$15,518	6.8%
<b>NET INCOME</b>	<b>\$149,923</b>	<b>\$71,686</b>	<b>\$78,238</b>	<b>109.1%</b>	<b>\$296,817</b>	<b>\$176,482</b>	<b>\$120,335</b>	<b>68.2%</b>

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

	Total			
	As of Aug 31, 2025	As of Aug 31, 2024 (PY)	Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Bank Accounts</b>				
<b>1000 Cash</b>				
1021 NBT Money Market	660,573.09	513,382.19	147,190.90	28.67%
1022 NBT Payment Account	-59,040.32	-13,732.83	-45,307.49	-329.92%
1023 NBT Rent Escrow Sec Apt Right	1,801.00	1,801.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	12,454.39	10,671.62	1,782.77	16.71%
1030 Chase Platinum Checking	10.00	10.00	0.00	0.00%
1031 Chase CD	242,379.73	233,525.26	8,854.47	3.79%
1040 Bankwell Money Market	200,766.08	212,618.47	-11,852.39	-5.57%
1041 Bankwell Capital Reserve Savings Account	60,838.29	46,431.58	14,406.71	31.03%
1050 Petty	1,452.38	1,420.00	32.38	2.28%
<b>Total 1000 Cash</b>	<b>\$ 1,121,234.64</b>	<b>\$ 1,006,127.29</b>	<b>\$ 115,107.35</b>	<b>11.44%</b>
<b>Total Bank Accounts</b>	<b>\$ 1,121,234.64</b>	<b>\$ 1,006,127.29</b>	<b>\$ 115,107.35</b>	<b>11.44%</b>
<b>Other Current Assets</b>				
1100 Inventory	60,391.78	46,065.00	14,326.78	31.10%
1200 Receivables	10,442.60	100.00	10,342.60	10342.60%
1300 Prepaid Expenses	35,700.98	47,109.26	-11,408.28	-24.22%
1400 Deposits	0.00	557.00	-557.00	-100.00%
<b>Total Other Current Assets</b>	<b>\$ 106,535.36</b>	<b>\$ 93,831.26</b>	<b>\$ 12,704.10</b>	<b>13.54%</b>
<b>Total Current Assets</b>	<b>\$ 1,227,770.00</b>	<b>\$ 1,099,958.55</b>	<b>\$ 127,811.45</b>	<b>11.62%</b>
<b>Fixed Assets</b>				
<b>1500 Fixed Assets</b>				
1505 Machinery and Equipment	1,992,650.12	1,864,743.72	127,906.40	6.86%
1510 Accumulated Depreciation/Amort.	-5,271,505.33	-4,910,962.50	-360,542.83	-7.34%
1520 Furniture & Fixtures	47,140.23	47,635.23	-495.00	-1.04%
1560 Leasehold Improvements	232,593.67	208,813.40	23,780.27	11.39%
1561 Park Improvements	2,739,397.12	2,412,278.72	327,118.40	13.56%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-240,127.53	-219,024.27	-21,103.26	-9.64%
<b>Total 1500 Fixed Assets</b>	<b>\$ 1,777,282.94</b>	<b>\$ 1,680,618.96</b>	<b>\$ 96,663.98</b>	<b>5.75%</b>
<b>Total Fixed Assets</b>	<b>\$ 1,777,282.94</b>	<b>\$ 1,680,618.96</b>	<b>\$ 96,663.98</b>	<b>5.75%</b>
<b>TOTAL ASSETS</b>	<b>\$ 3,005,052.94</b>	<b>\$ 2,780,577.51</b>	<b>\$ 224,475.43</b>	<b>8.07%</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 *Accounts Payable	79,499.55	62,899.67	16,599.88	26.39%

Total Accounts Payable	\$ 79,499.55	\$ 62,899.67	\$ 16,599.88	26.39%
<b>Other Current Liabilities</b>				
2010 Accounts Payable - Payroll	0.00	41,457.07	-41,457.07	-100.00%
2051 Accounts Payable - OHMGA Revenue	-149.00	99.99	-248.99	-249.01%
2100 Accrued Payroll	21,631.18	14,716.58	6,914.60	46.99%
2104 Accrued retirement contribution	2,104.81	1,107.18	997.63	90.11%
2105 Accrued Vacation Pay	18,771.81	23,271.81	-4,500.00	-19.34%
2200 Accrued Expenses	36,851.50	47,359.50	-10,508.00	-22.19%
<b>2210 Security Deposits - Tenants</b>				
2212 Security Dep - Apt 2 Right	1,900.00	1,800.00	100.00	5.56%
2213 Sec Deposit - Restaurant	1,898.00	542.00	1,356.00	250.18%
<b>Total 2210 Security Deposits - Tenants</b>	<b>\$ 3,798.00</b>	<b>\$ 2,342.00</b>	<b>\$ 1,456.00</b>	<b>62.17%</b>
<b>2250 Deferred Revenue</b>				
2251 Tournament Deposits	6,850.00	6,880.00	-30.00	-0.44%
2253 Deferred Tennis Revenue	9,800.00	9,300.00	500.00	5.38%
2254 Other Deferred	118,226.57	110,394.15	7,832.42	7.09%
<b>Total 2250 Deferred Revenue</b>	<b>\$ 134,876.57</b>	<b>\$ 126,574.15</b>	<b>\$ 8,302.42</b>	<b>6.56%</b>
2400 Cart Sales Tax Due	4,930.00	4,529.14	400.86	8.85%
<b>Total Other Current Liabilities</b>	<b>\$ 222,814.87</b>	<b>\$ 261,457.42</b>	<b>-\$ 38,642.55</b>	<b>-14.78%</b>
<b>Total Current Liabilities</b>	<b>\$ 302,314.42</b>	<b>\$ 324,357.09</b>	<b>-\$ 22,042.67</b>	<b>-6.80%</b>
<b>Long-Term Liabilities</b>				
2701 Consolidated City Debt	1,539,678.96	1,654,298.67	-114,619.71	-6.93%
2778 Wells Fargo Used Kubota Tractor Mini Ex	0.00	-0.01	0.01	100.00%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	0.02	12,588.88	-12,588.86	-100.00%
2780 DLL Club Car 2021 Cart Fleet	0.00	85,142.12	-85,142.12	-100.00%
2781 GPSi Visage Software 2021 Cart Fleet	0.00	7,945.00	-7,945.00	-100.00%
2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers	54,331.36	77,649.80	-23,318.44	-30.03%
2783 Wells Fargo 2 Baroness LM315GC Greens Mowers	35,778.87	50,537.83	-14,758.96	-29.20%
2784 Wells Fargo 2023 Spreader Trailer Roller	25,471.50	32,806.40	-7,334.90	-22.36%
2785 Wells Fargo Lastec 2023 Rotary Mower	46,505.86	58,400.97	-11,895.11	-20.37%
2786 Wells Fargo AngleMaster 3000 Grinder	12,637.99	0.00	12,637.99	
2787 Wells Fargo Blower Loader Tractor Fairway Mower	47,234.71	0.00	47,234.71	
2788 Wells Fargo Bernhard Dual Reel	40,620.30	0.00	40,620.30	
<b>Total Long-Term Liabilities</b>	<b>\$ 1,802,259.57</b>	<b>\$ 1,979,369.66</b>	<b>-\$ 177,110.09</b>	<b>-8.95%</b>
<b>Total Liabilities</b>	<b>\$ 2,104,573.99</b>	<b>\$ 2,303,726.75</b>	<b>-\$ 199,152.76</b>	<b>-8.64%</b>
<b>Equity</b>				
3900 Retained Earnings	653,882.59	270,581.10	383,301.49	141.66%
Net Income	246,596.36	206,269.66	40,326.70	19.55%
<b>Total Equity</b>	<b>\$ 900,478.95</b>	<b>\$ 476,850.76</b>	<b>\$ 423,628.19</b>	<b>88.84%</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 3,005,052.94</b>	<b>\$ 2,780,577.51</b>	<b>\$ 224,475.43</b>	<b>8.07%</b>

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

	Total			
	Aug 2025	Aug 2024 (PY)	Change	% Change
<b>Income</b>				
<b>4000 REVENUES</b>				
<b>4001 Golf Revenue</b>				
4010 Golf Fees	304,307.40	241,487.99	62,819.41	26.01%
4020 I.D. Cards	1,852.00	3,152.00	-1,300.00	-41.24%
4025 Season Pass	9,079.89	9,731.67	-651.78	-6.70%
4030 Tournament Fees	18,063.00	6,696.00	11,367.00	169.76%
4050 Cart Revenue	77,643.00	71,309.27	6,333.73	8.88%
4060 Golf Revenue - Gift Certif.	659.00	903.00	-244.00	-27.02%
4070 Gift & Rain Checks Redeemed	-4,142.00	-1,961.00	-2,181.00	-111.22%
<b>Total 4001 Golf Revenue</b>	<b>\$ 407,462.29</b>	<b>\$ 331,318.93</b>	<b>\$ 76,143.36</b>	<b>22.98%</b>
4100 Tennis Revenue	9,800.00	9,300.00	500.00	5.38%
4200 Rental Income	2,000.00	1,800.00	200.00	11.11%
4300 Investment Income	1,252.32	1,066.29	186.03	17.45%
4400 Misc. Income	565.00	2,563.52	-1,998.52	-77.96%
4600 Restaurant Income	2,000.00	1,000.00	1,000.00	100.00%
<b>Total 4000 REVENUES</b>	<b>\$ 423,079.61</b>	<b>\$ 347,048.74</b>	<b>\$ 76,030.87</b>	<b>21.91%</b>
<b>Total Income</b>	<b>\$ 423,079.61</b>	<b>\$ 347,048.74</b>	<b>\$ 76,030.87</b>	<b>21.91%</b>
<b>Gross Profit</b>	<b>\$ 423,079.61</b>	<b>\$ 347,048.74</b>	<b>\$ 76,030.87</b>	<b>21.91%</b>
<b>Expenses</b>				
<b>5000 PERSONNEL EXPENSE</b>				
5010 Management Salary	24,025.71	23,529.75	495.96	2.11%
5030 Operations	43,718.63	37,517.06	6,201.57	16.53%
5040 Operations O/T	126.02	154.35	-28.33	-18.35%
5050 Course Personnel	29,917.27	28,269.09	1,648.18	5.83%
5060 Course Personnel O/T	884.45	319.10	565.35	177.17%
5070 Seasonal Personnel	18,393.88	20,807.29	-2,413.41	-11.60%
5080 Seasonal Personnel O/T	657.94	160.07	497.87	311.03%
<b>Total 5000 PERSONNEL EXPENSE</b>	<b>\$ 117,723.90</b>	<b>\$ 110,756.71</b>	<b>\$ 6,967.19</b>	<b>6.29%</b>
<b>5200 EMPLOYEE BENEFITS</b>				
5210 Payroll Taxes	8,696.62	8,052.12	644.50	8.00%
5230 State Unemployment	2,916.93	2,268.56	648.37	28.58%
5250 Health Insurance	1,928.11	3,880.43	-1,952.32	-50.31%
5260 Workmans Compensation	1,548.27	1,848.11	-299.84	-16.22%
5270 Retirement Plans	438.54	523.46	-84.92	-16.22%
<b>Total 5200 EMPLOYEE BENEFITS</b>	<b>\$ 15,528.47</b>	<b>\$ 16,572.68</b>	<b>-\$ 1,044.21</b>	<b>-6.30%</b>
<b>5400 ADMINISTRATIVE EXPENSES</b>				
5420 Telephone	727.89	992.30	-264.41	-26.65%
5430 Professional Fees	3,500.00	3,400.00	100.00	2.94%
5436 Advertising	144.09	600.00	-455.91	-75.99%

5440 Office Expense	3,776.58	2,973.04	803.54	27.03%
5442 Credit Card Fees	9,041.31	6,665.32	2,375.99	35.65%
5450 Training and Dues	0.00	100.00	-100.00	-100.00%
5455 Meals and Entertainment	100.00	374.50	-274.50	-73.30%
5461 Authority Secretarial Services	0.00	130.00	-130.00	-100.00%
5469 Other Outside Services	1,148.74	1,077.14	71.60	6.65%
5470 Other Administrative	581.58	893.41	-311.83	-34.90%
5480 Utilities	10,710.68	11,689.82	-979.14	-8.38%
5500 Liability Insurance	9,891.62	9,663.50	228.12	2.36%
5520 Interest Expense	1,482.95	1,248.93	234.02	18.74%
<b>Total 5400 ADMINISTRATIVE EXPENSES</b>	<b>\$ 41,105.44</b>	<b>\$ 39,807.96</b>	<b>\$ 1,297.48</b>	<b>3.26%</b>
<b>5600 SALES AND OPERATIONS</b>				
5630 Pro Shop Software	325.00	308.33	16.67	5.41%
5640 Golf Pro Supplies	105.54	3,014.80	-2,909.26	-96.50%
<b>Total 5600 SALES AND OPERATIONS</b>	<b>\$ 430.54</b>	<b>\$ 3,323.13</b>	<b>-\$ 2,892.59</b>	<b>-87.04%</b>
<b>5700 PARK MAINTENANCE</b>				
5710 Water	23,911.57	6,012.59	17,898.98	297.69%
5720 Heating Fuel	0.00	386.40	-386.40	-100.00%
5730 Grounds Maintenance	4,166.83	1,857.32	2,309.51	124.35%
<b>5750 Agriculture and Chemicals</b>				
5751 Agriculture&Chemicals-Purchased	4,238.92	4,153.22	85.70	2.06%
5752 Agriculture/Chemicals Utilized	11,972.77	9,311.53	2,661.24	28.58%
<b>Total 5750 Agriculture and Chemicals</b>	<b>\$ 16,211.69</b>	<b>\$ 13,464.75</b>	<b>\$ 2,746.94</b>	<b>20.40%</b>
5760 Irrigation Maintenance	1,383.85	1,844.79	-460.94	-24.99%
5780 Tee and Green Supplies	38.50	345.35	-306.85	-88.85%
5800 Equipment Maintenance	5,626.81	2,670.27	2,956.54	110.72%
5820 Building Maintenance	5,911.94	4,743.47	1,168.47	24.63%
5840 Small Equipment	788.99	0.00	788.99	
5860 Gasoline/Diesel Fuel	1,257.36	3,512.70	-2,255.34	-64.21%
5880 Employee work clothes	0.00	173.95	-173.95	-100.00%
<b>Total 5700 PARK MAINTENANCE</b>	<b>\$ 59,297.54</b>	<b>\$ 35,011.59</b>	<b>\$ 24,285.95</b>	<b>69.37%</b>
<b>6000 CART EXPENSE</b>				
6010 Cart Lease Expense	4,609.87	5,140.12	-530.25	-10.32%
6020 Electricity	1,696.88	2,401.52	-704.64	-29.34%
6030 Maintenance	131.59	2,349.28	-2,217.69	-94.40%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
<b>Total 6000 CART EXPENSE</b>	<b>\$ 6,838.34</b>	<b>\$ 10,290.92</b>	<b>-\$ 3,452.58</b>	<b>-33.55%</b>
<b>Total Expenses</b>	<b>\$ 240,924.23</b>	<b>\$ 215,762.99</b>	<b>\$ 25,161.24</b>	<b>11.66%</b>
<b>Net Operating Income</b>	<b>\$ 182,155.38</b>	<b>\$ 131,285.75</b>	<b>\$ 50,869.63</b>	<b>38.75%</b>
<b>Other Expenses</b>				
8000 Depreciation/Amortization	32,232.00	34,551.00	-2,319.00	-6.71%
<b>8001 Capital projects</b>				
8100 Capital Projects - Cash	40,249.76	-6,170.00	46,419.76	752.35%
<b>Total 8001 Capital projects</b>	<b>\$ 40,249.76</b>	<b>-\$ 6,170.00</b>	<b>\$ 46,419.76</b>	<b>752.35%</b>
<b>Total Other Expenses</b>	<b>\$ 72,481.76</b>	<b>\$ 28,381.00</b>	<b>\$ 44,100.76</b>	<b>155.39%</b>
<b>Net Other Income</b>	<b>-\$ 72,481.76</b>	<b>-\$ 28,381.00</b>	<b>-\$ 44,100.76</b>	<b>-155.39%</b>
<b>Net Income</b>	<b>\$ 109,673.62</b>	<b>\$ 102,904.75</b>	<b>\$ 6,768.87</b>	<b>6.58%</b>

**OAK HILLS PARK AUTHORITY**  
**P&L - Current YTD Vs. Prior YTD**  
**July - August, 2025**

	Total			
	Jul - Aug, 2025	Jul - Aug, 2024 (PY)	Change	% Change
<b>Income</b>				
<b>4000 REVENUES</b>				
<b>4001 Golf Revenue</b>				
4010 Golf Fees	592,918.41	505,474.99	87,443.42	17.30%
4020 I.D. Cards	5,497.00	7,387.00	-1,890.00	-25.59%
4025 Season Pass	18,159.78	19,463.34	-1,303.56	-6.70%
4030 Tournament Fees	39,363.00	22,560.00	16,803.00	74.48%
4050 Cart Revenue	155,242.00	152,188.27	3,053.73	2.01%
4060 Golf Revenue - Gift Certif.	2,672.00	1,790.00	882.00	49.27%
4070 Gift & Rain Checks Redeemed	-4,005.00	-4,851.00	846.00	17.44%
<b>Total 4001 Golf Revenue</b>	<b>\$ 809,847.19</b>	<b>\$ 704,012.60</b>	<b>\$ 105,834.59</b>	<b>15.03%</b>
4100 Tennis Revenue	19,600.00	18,600.00	1,000.00	5.38%
4200 Rental Income	4,000.00	3,600.00	400.00	11.11%
4300 Investment Income	2,278.47	2,173.81	104.66	4.81%
4400 Misc. Income	1,065.00	5,093.38	-4,028.38	-79.09%
4600 Restaurant Income	4,504.00	2,000.00	2,504.00	125.20%
<b>Total 4000 REVENUES</b>	<b>\$ 841,294.66</b>	<b>\$ 735,479.79</b>	<b>\$ 105,814.87</b>	<b>14.39%</b>
<b>Total Income</b>	<b>\$ 841,294.66</b>	<b>\$ 735,479.79</b>	<b>\$ 105,814.87</b>	<b>14.39%</b>
<b>Gross Profit</b>	<b>\$ 841,294.66</b>	<b>\$ 735,479.79</b>	<b>\$ 105,814.87</b>	<b>14.39%</b>
<b>Expenses</b>				
<b>5000 PERSONNEL EXPENSE</b>				
5010 Management Salary	48,377.44	46,916.59	1,460.85	3.11%
5030 Operations	86,073.81	78,968.58	7,105.23	9.00%
5040 Operations O/T	141.26	154.35	-13.09	-8.48%
5050 Course Personnel	60,310.53	56,472.01	3,838.52	6.80%
5060 Course Personnel O/T	2,022.77	549.53	1,473.24	268.09%
5070 Seasonal Personnel	36,153.18	37,425.64	-1,272.46	-3.40%
5080 Seasonal Personnel O/T	1,062.17	169.66	892.51	526.06%
<b>Total 5000 PERSONNEL EXPENSE</b>	<b>\$ 234,141.16</b>	<b>\$ 220,656.36</b>	<b>\$ 13,484.80</b>	<b>6.11%</b>
<b>5200 EMPLOYEE BENEFITS</b>				
5210 Payroll Taxes	17,007.94	15,837.69	1,170.25	7.39%
5230 State Unemployment	5,777.99	4,685.55	1,092.44	23.32%
5250 Health Insurance	5,121.79	8,256.22	-3,134.43	-37.96%
5260 Workmans Compensation	3,079.37	3,660.56	-581.19	-15.88%
5270 Retirement Plans	876.08	1,046.47	-170.39	-16.28%
<b>Total 5200 EMPLOYEE BENEFITS</b>	<b>\$ 31,863.17</b>	<b>\$ 33,486.49</b>	<b>-\$ 1,623.32</b>	<b>-4.85%</b>
<b>5400 ADMINISTRATIVE EXPENSES</b>				
5420 Telephone	1,452.59	1,657.09	-204.50	-12.34%
5430 Professional Fees	7,000.00	6,800.00	200.00	2.94%

5436 Advertising	144.09	1,200.00	-1,055.91	-87.99%
5440 Office Expense	6,995.43	5,193.35	1,802.08	34.70%
5442 Credit Card Fees	19,869.59	15,137.22	4,732.37	31.26%
5450 Training and Dues	0.00	100.00	-100.00	-100.00%
5455 Meals and Entertainment	300.00	374.50	-74.50	-19.89%
5461 Authority Secretarial Services	0.00	250.00	-250.00	-100.00%
5469 Other Outside Services	1,904.89	1,816.06	88.83	4.89%
5470 Other Administrative	1,128.16	1,622.83	-494.67	-30.48%
5480 Utilities	21,236.52	22,846.37	-1,609.85	-7.05%
5500 Liability Insurance	19,783.24	19,327.01	456.23	2.36%
5520 Interest Expense	3,045.04	2,563.31	481.73	18.79%
<b>Total 5400 ADMINISTRATIVE EXPENSES</b>	<b>\$ 82,859.55</b>	<b>\$ 78,887.74</b>	<b>\$ 3,971.81</b>	<b>5.03%</b>
<b>5600 SALES AND OPERATIONS</b>				
5630 Pro Shop Software	650.00	616.66	33.34	5.41%
5640 Golf Pro Supplies	730.79	3,255.80	-2,525.01	-77.55%
5680 Golf Pro Work Clothes		555.91	-555.91	-100.00%
<b>Total 5600 SALES AND OPERATIONS</b>	<b>\$ 1,380.79</b>	<b>\$ 4,428.37</b>	<b>-\$ 3,047.58</b>	<b>-68.82%</b>
<b>5700 PARK MAINTENANCE</b>				
5710 Water	35,375.46	13,897.84	21,477.62	154.54%
5720 Heating Fuel	0.00	386.40	-386.40	-100.00%
5730 Grounds Maintenance	9,531.60	2,191.82	7,339.78	334.87%
<b>5750 Agriculture and Chemicals</b>				
5751 Agriculture&Chemicals-Purchased	5,762.67	4,345.22	1,417.45	32.62%
5752 Agriculture/Chemicals Utilized	30,328.91	39,780.27	-9,451.36	-23.76%
<b>Total 5750 Agriculture and Chemicals</b>	<b>\$ 36,091.58</b>	<b>\$ 44,125.49</b>	<b>-\$ 8,033.91</b>	<b>-18.21%</b>
5760 Irrigation Maintenance	1,791.22	2,122.20	-330.98	-15.60%
5770 Consumable Tools	565.76	0.00	565.76	
5780 Tee and Green Supplies	396.65	345.35	51.30	14.85%
5800 Equipment Maintenance	13,281.00	5,602.77	7,678.23	137.04%
5820 Building Maintenance	13,189.53	8,064.24	5,125.29	63.56%
5840 Small Equipment	788.99		788.99	
5860 Gasoline/Diesel Fuel	4,293.51	3,512.70	780.81	22.23%
5880 Employee work clothes	0.00	173.95	-173.95	-100.00%
<b>Total 5700 PARK MAINTENANCE</b>	<b>\$ 115,305.30</b>	<b>\$ 80,422.76</b>	<b>\$ 34,882.54</b>	<b>43.37%</b>
<b>6000 CART EXPENSE</b>				
6010 Cart Lease Expense	8,689.87	5,140.12	3,549.75	69.06%
6020 Electricity	3,573.90	4,648.16	-1,074.26	-23.11%
6030 Maintenance	1,399.91	2,968.71	-1,568.80	-52.84%
6050 Cart Insurance	800.00	800.00	0.00	0.00%
<b>Total 6000 CART EXPENSE</b>	<b>\$ 14,463.68</b>	<b>\$ 13,556.99</b>	<b>\$ 906.69</b>	<b>6.69%</b>
<b>Total Expenses</b>	<b>\$ 480,013.65</b>	<b>\$ 431,438.71</b>	<b>\$ 48,574.94</b>	<b>11.26%</b>
<b>Net Operating Income</b>	<b>\$ 361,281.01</b>	<b>\$ 304,041.08</b>	<b>\$ 57,239.93</b>	<b>18.83%</b>
<b>Other Expenses</b>				
8000 Depreciation/Amortization	64,464.00	69,102.00	-4,638.00	-6.71%
<b>8001 Capital projects</b>				
8100 Capital Projects - Cash	50,220.65	29,164.42	21,056.23	72.20%
<b>Total 8001 Capital projects</b>	<b>\$ 50,220.65</b>	<b>\$ 29,164.42</b>	<b>\$ 21,056.23</b>	<b>72.20%</b>

<b>8006 Disposed Assets</b>		0.00	-495.00	495.00	100.00%
<b>Total Other Expenses</b>	<b>\$ 114,684.65</b>	<b>\$ 97,771.42</b>	<b>\$ 16,913.23</b>	<b>17.30%</b>	
<b>Net Other Income</b>	<b>-\$ 114,684.65</b>	<b>-\$ 97,771.42</b>	<b>-\$ 16,913.23</b>	<b>-17.30%</b>	
<b>Net Income</b>	<b>\$ 246,596.36</b>	<b>\$ 206,269.66</b>	<b>\$ 40,326.70</b>	<b>19.55%</b>	

## OAK HILLS SALES ANALYSIS AUGUST 2025 FISCAL REPORT

<u>Description</u>	<u>Aug-25</u>	<u>Aug-24</u>	<u>Inc/(Dec)</u>	<u>YTD FY26</u>	<u>YTD FY25</u>	<u>Inc/(Dec)</u>
Revenue Rounds	7,240	6,593	9.8%	14,129	13,751	2.7%
Season Pass Rounds	456	308	48.1%	931	643	44.8%
POS System Servicer Rounds	0	270	-100.0%	0	575	-100.0%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	<u>56</u>	<u>7</u>	<u>700.0%</u>	<u>91</u>	<u>12</u>	658.3%
Total All Rounds	7,752	7,178	8.0%	15,151	14,981	1.1%
Total Carts	4,808	4,116	16.8%	9,621	8,815	9.1%
Total Golf ID Cards	10	45	-77.8%	42	88	-52.3%
Total Season Passes	-1	0	0.0%	-1	0	0.0%
Total Gift Cards	7	6	16.7%	17	18	-5.6%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total \$ Revenue Rounds	\$322,389	\$248,126	29.9%	\$632,421	\$523,571	20.8%
Total Carts \$	\$82,574	\$75,837	8.9%	\$165,100	\$161,852	2.0%
Total Golf ID Cards \$	\$725	\$3,152	-77.0%	\$3,435	\$8,022	-57.2%
Total Season Pass \$	-\$1,950	\$0	0.0%	-\$1,950	\$0	0.0%
Total Gift Cards \$	\$594	\$903	-34.2%	\$2,357	\$1,805	30.6%
Total GPS Advertising \$	\$0	\$0	0.0%	\$0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$4,142	-\$2,014	105.6%	-\$4,006	-\$4,904	-18.3%
	<b>\$400,190</b>	<b>\$326,004</b>	<b>22.8%</b>	<b>\$797,357</b>	<b>\$690,345</b>	<b>15.5%</b>
\$ Revenue/Revenue Round	<b>\$44.53</b>	<b>\$37.63</b>	18.3%	<b>\$44.76</b>	<b>\$38.08</b>	17.6%
Carts/Revenue Round	<b>66.4%</b>	<b>62.4%</b>	6.4%	<b>68.1%</b>	<b>64.1%</b>	6.2%
Cart \$/Revenue Round	<b>\$11.41</b>	<b>\$11.50</b>	-0.8%	<b>\$11.69</b>	<b>\$11.77</b>	-0.7%
Cart \$/Cart Round	<b>\$17.17</b>	<b>\$18.43</b>	-6.8%	<b>\$17.16</b>	<b>\$18.36</b>	-6.5%
ID Card \$/Card	<b>\$72.50</b>	<b>\$70.03</b>	3.5%	<b>\$81.79</b>	<b>\$91.15</b>	-10.3%
Resident Adult 18 Rounds	840	524	60.3%	1,597	1,095	45.8%
Resident Senior 18 Rounds	962	640	50.3%	1,907	1,326	43.8%
Junior/HS Golf Team 18 Rounds	439	591	-25.7%	803	1,073	-25.2%
Golf League 18 Rounds	18	13	38.5%	44	33	33.3%
Employee 18 Rounds	159	125	27.2%	311	255	22.0%
Non Resident 18 Rounds	424	232	82.8%	837	486	72.2%
Public 18 Rounds	3,200	4,190	-23.6%	6,342	8,802	-27.9%
Total 9 Hole Rounds	1,198	278	330.9%	2,288	681	236.0%
<b>Total Revenue Rounds</b>	<b>7,240</b>	<b>6,593</b>	<b>9.8%</b>	<b>14,129</b>	<b>13,751</b>	<b>2.7%</b>
Resident Adult 18 Rounds \$	\$36,275	\$19,730	83.9%	\$68,377	\$41,186	66.0%
Resident Senior 18 Rounds \$	\$35,526	\$20,142	76.4%	\$69,854	\$42,378	64.8%
Junior/HS Golf Team 18 Rounds \$	\$13,021	\$11,583	12.4%	\$23,742	\$22,356	6.2%
Golf League 18 Rounds	\$540	\$364	48.4%	\$1,320	\$924	42.9%
Employee 18 Rounds \$	\$1,105	\$833	32.7%	\$2,206	\$1,708	29.1%
Non Resident 18 Rounds \$	\$16,994	\$8,135	108.9%	\$32,995	\$17,211	91.7%
Public 18 Rounds \$	\$185,382	\$180,221	2.9%	\$368,852	\$380,156	-3.0%
Total 9 Hole Rounds \$	\$33,546	\$7,117	371.4%	\$65,075	\$17,652	268.7%
<b>Total \$ Revenue Rounds</b>	<b>322,389</b>	<b>248,126</b>	<b>29.9%</b>	<b>632,421</b>	<b>523,571</b>	<b>20.8%</b>
Senior Non-Resident ID	0	3	-100.0%	0	4	-100.0%
Adult Non-Resident ID	0	3	-100.0%	2	5	-60.0%
Senior Non-Resident Annual Pass	0	0	0.0%	0	0	0.0%
Adult Non-Resident Annual Pass	0	0	0.0%	0	0	0.0%
<b>Total Non-Resident Members</b>	<b>0</b>	<b>6</b>	<b>-100.0%</b>	<b>2</b>	<b>9</b>	<b>-77.8%</b>
City of Norwalk debt paydown	\$17,316.00					

## OAK HILLS SALES ANALYSIS AUGUST 2025 CALENDAR REPORT

<u>Description</u>	<u>Aug-25</u>	<u>Aug-24</u>	<u>Inc/(Dec)</u>	<u>YTD 2025</u>	<u>YTD 2024</u>	<u>Inc/(Dec)</u>
Revenue Rounds	7,240	6,593	9.8%	32,114	33,475	-4.1%
Season Pass Rounds	456	308	48.1%	2,488	1,696	46.7%
POS System Servicer Rounds	0	270	-100.0%	2	1,826	-99.9%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	<u>56</u>	<u>7</u>	<u>700.0%</u>	<u>178</u>	21	747.6%
Total All Rounds	7,752	7,178	8.0%	34,782	37,018	-6.0%
Total Carts	4,808	4,116	16.8%	20,163	19,682	2.4%
Total Golf ID Cards	10	45	-77.8%	1,027	1,133	-9.4%
Total Season Passes	-1	0	0.0%	50	52	-3.8%
Total Gift Cards	7	6	16.7%	106	128	-17.2%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total \$ Revenue Rounds	\$322,389	\$248,126	29.9%	\$1,441,521	\$1,269,516	13.5%
Total Carts \$	\$82,574	\$75,837	8.9%	\$342,831	\$364,962	-6.1%
Total Golf ID Cards \$	\$725	\$3,152	-77.0%	\$150,605	\$148,757	1.2%
Total Season Pass \$	-\$1,950	\$0	0.0%	\$105,450	\$115,290	-8.5%
Total Gift Cards \$	\$594	\$903	-34.2%	\$12,861	\$11,360	13.2%
Total GPS Advertising \$	\$0	\$0	0.0%	0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$4,142	-\$2,014	105.6%	-\$14,618	-\$17,154	-14.8%
	<b>\$400,190</b>	<b>\$326,004</b>	<b>22.8%</b>	<b>\$2,038,651</b>	<b>\$1,892,731</b>	<b>7.7%</b>
\$ Revenue/Revenue Round	<b>\$44.53</b>	<b>\$37.63</b>	18.3%	<b>\$44.89</b>	<b>\$37.92</b>	18.4%
Carts/Revenue Round	<b>66.4%</b>	<b>62.4%</b>	6.4%	<b>62.8%</b>	<b>58.8%</b>	6.8%
Cart \$/Revenue Round	<b>\$11.41</b>	<b>\$11.50</b>	-0.8%	<b>\$10.68</b>	<b>\$10.90</b>	-2.1%
Cart \$/Cart Round	<b>\$17.17</b>	<b>\$18.43</b>	-6.8%	<b>\$17.00</b>	<b>\$18.54</b>	-8.3%
ID Card \$/Card	<b>\$72.50</b>	<b>\$70.03</b>	3.5%	<b>\$146.65</b>	<b>\$131.29</b>	11.7%
Resident Adult 18 Rounds	840	524	60.3%	3,854	2,658	45.0%
Resident Senior 18 Rounds	962	640	50.3%	4,052	3,095	30.9%
Junior/Golf Team 18 Rounds	439	591	-25.7%	1,891	2,043	-7.4%
Golf League 18 Rounds	18	13	38.5%	87	129	-32.6%
Employee 18 Rounds	159	125	27.2%	682	616	10.7%
Non Resident 18 Rounds	424	232	82.8%	1,877	1,178	59.3%
Public 18 Rounds	3,200	4,190	-23.6%	14,624	22,282	-34.4%
Total 9 Hole Rounds	1,198	278	330.9%	5,047	1,474	242.4%
<b>Total Revenue Rounds</b>	<b>7,240</b>	<b>6,593</b>	<b>9.8%</b>	<b>32,114</b>	<b>33,475</b>	<b>-4.1%</b>
Resident Adult 18 Rounds \$	\$36,275	\$19,730	83.9%	\$164,725	\$99,243	66.0%
Resident Senior 18 Rounds \$	\$35,526	\$20,142	76.4%	\$147,563	\$99,299	48.6%
Junior/Golf Team 18 Rounds \$	\$13,021	\$11,583	12.4%	\$55,760	\$42,686	30.6%
Golf League 18 Rounds	\$540	\$364	48.4%	\$2,640	\$3,213	-17.8%
Employee 18 Rounds \$	\$1,105	\$833	32.7%	\$4,789	\$4,117	16.3%
Non Resident 18 Rounds \$	\$16,994	\$8,135	108.9%	\$74,728	\$41,917	78.3%
Public 18 Rounds \$	\$185,382	\$180,221	2.9%	\$848,610	\$939,500	-9.7%
Total 9 Hole Rounds \$	\$33,546	\$7,117	371.4%	\$142,707	\$39,541	260.9%
<b>Total \$ Revenue Rounds</b>	<b>322,389</b>	<b>248,126</b>	<b>29.9%</b>	<b>1,441,521</b>	<b>1,269,516</b>	<b>13.5%</b>
Senior Non-Resident ID	0	3	-100.0%	95	91	4.4%
Adult Non-Resident ID	0	3	-100.0%	73	61	19.7%
Senior Non-Resident Annual Pass	0	0	0.0%	3	3	0.0%
Adult Non-Resident Annual Pass	0	0	0.0%	7	6	16.7%
<b>Total Non-Resident ID's</b>	<b>0</b>	<b>6</b>	<b>-100.0%</b>	<b>178</b>	<b>161</b>	<b>10.6%</b>

# Oak Hills Park Authority

## September 2025 Financial Commentary

### Operations Updates:

- Golf revenue rounds and cart rounds performed above budget for the first three months of FY26, with Discount ID cards coming in flat.
- Tee Time utilization remained high through mid-October.
- We are in the final months of our fifth and final year of our cart fleet lease. We have decided to stay with our current cart fleet provider for our new upcoming five year lease.

### YTD Financial Highlights:

- FY26 YTD net operating income was over budget by \$135k and we ended September with a \$1,170k cash balance which includes \$82k in the capital reserve bank account.
  - Revenue was over-budget by \$182k thanks to strong golf rounds.
  - Expenses were over-budget by \$47k due to maintenance as well as credit card fees and water.
- OHPA made \$49k in repayments to the City for the first three months of the fiscal year.
- OHPA has begun to invest in higher than normal capital improvements throughout the course of the year with a focus on bunkers in the first half of the new year.

### 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.
- The year-end financial audit fieldwork took place in July without incident. The final Audit Report should be issued momentarily.

Updated  
through  
9/30/2025

		Fiscal Year To Date			
	Budget	Actuals	Variance	Var %	Comments
Revenue Rounds	18,584	19,789	1,205	6.5%	Utilization continues to be high
Non-Revenue Rounds	1,871	1,492	(379)	-20.3%	Less season passholder rounds than anticipated
<b>Total Rounds</b>	<b>20,455</b>	<b>21,281</b>	<b>826</b>	<b>4.0%</b>	
Carts	11,272	13,060	1,788	15.9%	Budgeted carts may have been too low
ID Cards	47	45	(2)	-4.3%	As expected

**Sales**

	Budget	Actuals	Variance	Var %	Comments
Golf Revenue	949,273	1,129,281	180,008	19.0%	Driven primarily by greens fees
Tennis Revenue	29,400	29,400	-	0.0%	
Restaurant Revenue	16,000	18,746	2,746	17.2%	First Quarter rev share from was slightly higher than anticipated
Other Revenue	11,994	11,232	(762)	-6.4%	
<b>Total Revenue</b>	<b>1,006,667</b>	<b>1,188,659</b>	<b>181,992</b>	<b>18.1%</b>	
Management Salary	71,856	72,352	496	0.7%	
Operations Salary	116,412	125,054	8,642	7.4%	Overall higher staffing
Maintenance Salary	158,980	149,933	(9,047)	-5.7%	Overall lower staffing
Employee Benefits	50,163	47,725	(2,438)	-4.9%	Health insurance is lower than expected
Administrative	69,529	76,326	6,797	9.8%	CC fees and office expense over-budget, offset by lower advertising and utilities
Interest & Insurance	34,663	34,123	(540)	-1.6%	
Sales & Operations	3,717	2,340	(1,377)	-37.0%	Lower spending on golf pro supplies and work clothes
Park Maintenance	95,352	132,408	37,056	38.9%	Driven mostly by higher water and grass treatment expenses
Park Equipment	31,945	42,112	10,167	31.8%	Driven by higher maintenance expenses
Carts	23,241	20,954	(2,287)	-9.8%	
Tennis	-	-	-	-	
<b>Operating Expense</b>	<b>655,858</b>	<b>703,327</b>	<b>47,469</b>	<b>7.2%</b>	
<b>Net Operating Income</b>	<b>350,809</b>	<b>485,332</b>	<b>134,523</b>	<b>38.3%</b>	

Capital Improvements	(90,000)	(82,076)	7,924	-8.8%	Water heater, asphalt striping, air handler, improvements to structures and new water well
Line of Credit Balance	-	-	-	-	
Capital Reserve Cash Bal	80,877	82,928	2,051	2.5%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	889,065	1,086,772	197,707	22.2%	Deferred revenue from annual pass sales, net operating income overage, timing on payables

**Balance Sheet**

Updated  
through

9/30/2025

		Rest of Fiscal Year			
	Budget	Proj.	Variance	Var %	Comments
Revenue Rounds	25,123	26,123	1,000	4.0%	Projections are still in line with Budget
Non-Revenue Rounds	2,529	2,529	-	0.0%	Projections are still in line with Budget
<b>Total Rounds</b>	<b>27,652</b>	<b>28,652</b>	<b>1,000</b>	<b>3.6%</b>	
Carts	13,827	13,827	-	0.0%	Projections are still in line with Budget
ID Cards	1,153	1,153	-	0.0%	Projections are still in line with Budget

	Budget	Proj.	Variance	Var %	Comments
Golf Revenue	1,461,981	1,520,460	58,479	4.0%	Projections are still in line with Budget
Tennis Revenue	20,800	20,800	-	0.0%	Projections are still in line with Budget
Restaurant Revenue	36,500	36,500	-	0.0%	Projections are still in line with Budget
Other Revenue	34,006	34,006	-	0.0%	Projections are still in line with Budget
<b>Total Revenue</b>	<b>1,553,287</b>	<b>1,611,766</b>	<b>58,479</b>	<b>3.8%</b>	
Salaries	793,121	793,121	-	0.0%	Projections are still in line with Budget
Employee Benefits	123,419	123,419	-	0.0%	Projections are still in line with Budget
Administrative	159,043	159,043	-	0.0%	Projections are still in line with Budget
Debt Service & Insurance	109,044	109,044	-	0.0%	Projections are still in line with Budget
Sales & Operations	8,683	8,683	-	0.0%	Projections are still in line with Budget
Park Maintenance	171,848	171,848	-	0.0%	Projections are still in line with Budget
Park Equipment	74,555	74,555	-	0.0%	Projections are still in line with Budget
Carts	20,099	20,099	-	0.0%	Projections are still in line with Budget
Tennis	-	-	-	-	
<b>Operating Expense</b>	<b>1,459,812</b>	<b>1,459,812</b>	<b>-</b>	<b>0.0%</b>	
Uncategorized Exp/Rev	-	-	-	-	
<b>Net Operating Income</b>	<b>93,475</b>	<b>151,954</b>	<b>58,479</b>	<b>62.6%</b>	
Capital Improvements	(254,500)	(262,424)	(7,924)	3.1%	Projections are still in line with Budget
Line of Credit Balance	-	-	-	-	We do not expect to borrow during the remainder of this fiscal year.
Capital Reserve Cash Bal	99,627	101,678	2,051	2.1%	Portion of cash restricted for capital improvements per our lease requirements
Cash Balance	528,075	725,782	197,707	37.4%	

**Oak Hills Park Authority**  
**FY25 Actual vs. Budget**

	<u>September Act</u>	<u>September Bud</u>	<u>Var \$</u>	<u>Var %</u>	<u>YTD Act</u>	<u>YTD Bud</u>	<u>Var \$</u>	<u>Var %</u>
<b>REVENUE</b>								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	\$218,402	\$176,160	\$42,242	24.0%	\$811,320	\$646,652	\$164,668	25.5%
4020 · I.D. Cards	\$280	\$304	-\$24	-7.8%	\$5,777	\$5,736	\$41	0.7%
4025 · Season Pass	\$8,592	\$9,080	-\$488	-5.4%	\$26,752	\$27,240	-\$488	-1.8%
4030 · Tournament Fees	\$39,600	\$33,589	\$6,011	17.9%	\$78,963	\$61,392	\$17,571	28.6%
4050 · Cart Revenue	\$54,216	\$55,240	-\$1,024	-1.9%	\$209,458	\$211,177	-\$1,719	-0.8%
4060 · Golf Revenue - Gift Certif.	\$386	\$833	-\$447	-53.7%	\$3,058	\$3,308	-\$250	-7.5%
4070 · Gift & Rain Checks Redeemed	-\$2,042	-\$1,392	-\$650	46.7%	-\$6,047	-\$6,232	\$185	-3.0%
<b>Total 4001 · Golf Revenue</b>	<b>\$319,434</b>	<b>\$273,814</b>	<b>\$45,620</b>	<b>16.7%</b>	<b>\$1,129,281</b>	<b>\$949,273</b>	<b>\$180,008</b>	<b>19.0%</b>
4100 · Tennis Revenue	\$9,800	\$9,800	\$0	0.0%	\$29,400	\$29,400	\$0	0.0%
4200 · Rental Income	\$2,000	\$2,000	\$0	0.0%	\$6,000	\$6,000	\$0	0.0%
4300 · Investment Income	\$1,408	\$1,625	-\$217	-13.3%	\$3,687	\$4,875	-\$1,188	-24.4%
4400 · Misc. Income	\$480	\$455	\$25	5.4%	\$1,545	\$1,119	\$426	38.0%
4600 · Restaurant Income	\$14,242	\$12,000	\$2,242	18.7%	\$18,746	\$16,000	\$2,746	17.2%
4700 · Advertising Revenue	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>Total Other Revenue</b>	<b>\$27,930</b>	<b>\$25,880</b>	<b>\$2,050</b>	<b>7.9%</b>	<b>\$59,378</b>	<b>\$57,394</b>	<b>\$1,983</b>	<b>3.5%</b>
<b>TOTAL REVENUE</b>	<b>\$347,364</b>	<b>\$299,694</b>	<b>\$47,670</b>	<b>15.9%</b>	<b>\$1,188,659</b>	<b>\$1,006,667</b>	<b>\$181,992</b>	<b>18.1%</b>
<b>EXPENSE</b>								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	\$23,974	\$24,127	\$153	0.6%	\$72,352	\$71,856	-\$496	-0.7%
5030 · Operations	\$38,855	\$33,901	-\$4,954	-14.6%	\$124,929	\$116,412	-\$8,517	-7.3%
5040 · Operations O/T	-\$16	\$0	\$16	0.0%	\$126	\$0	-\$126	0.0%
5050 · Course Personnel	\$29,021	\$29,362	\$341	1.2%	\$89,331	\$88,092	-\$1,239	-1.4%
5060 · Course Personnel O/T	\$566	\$0	-\$566	0.0%	\$2,588	\$0	-\$2,588	0.0%
5070 · Seasonal Personnel	\$20,668	\$23,795	\$3,127	13.1%	\$56,821	\$70,889	\$14,068	19.8%
5075 · Outside Seasonal Personnel	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5080 · Seasonal Personnel O/T	\$131	\$0	-\$131	0.0%	\$1,193	\$0	-\$1,193	0.0%
<b>Total 5000 · PERSONNEL EXPENSE</b>	<b>\$113,199</b>	<b>\$111,185</b>	<b>-\$2,014</b>	<b>-1.8%</b>	<b>\$347,340</b>	<b>\$347,248</b>	<b>-\$92</b>	<b>0.0%</b>
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	\$8,619	\$8,307	-\$312	-3.8%	\$25,627	\$25,945	\$317	1.2%
5230 · State Unemployment	\$2,994	\$1,808	-\$1,186	-65.6%	\$8,772	\$6,838	-\$1,934	-28.3%
5250 · Health Insurance	\$2,174	\$3,450	\$1,276	37.0%	\$7,296	\$10,350	\$3,054	29.5%
5260 · Workmans Compensation	\$1,650	\$1,759	\$110	6.2%	\$4,729	\$5,353	\$624	11.7%
5270 · Retirement Plans	\$424	\$555	\$130	23.5%	\$1,300	\$1,678	\$377	22.5%
<b>Total 5200 · EMPLOYEE BENEFITS</b>	<b>\$15,861</b>	<b>\$15,879</b>	<b>\$17</b>	<b>0.1%</b>	<b>\$47,725</b>	<b>\$50,163</b>	<b>\$2,439</b>	<b>4.9%</b>
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	\$728	\$809	\$81	10.0%	\$2,180	\$2,428	\$247	10.2%
5430 · Professional Fees	\$4,625	\$3,271	-\$1,354	-41.4%	\$11,625	\$9,813	-\$1,813	-18.5%
5436 · Advertising	\$72	\$781	\$709	90.8%	\$216	\$2,343	\$2,126	90.8%
5440 · Office Expense	\$2,149	\$2,113	-\$36	-1.7%	\$9,144	\$6,325	-\$2,819	-44.6%
5441 · Bank Charges	\$45	\$0	-\$45	0.0%	\$45	\$8	-\$37	-459.1%
5442 · Credit Card Fees	\$7,663	\$6,082	-\$1,581	-26.0%	\$27,533	\$20,085	-\$7,448	-37.1%
5445 · Postage	\$78	\$50	-\$28	-56.0%	\$78	\$50	-\$28	-56.0%
5450 · Training and Dues	\$0	\$0	\$0	0.0%	\$0	\$38	\$38	100.0%
5455 · Meals and Entertainment	\$100	\$100	\$0	0.0%	\$400	\$300	-\$100	-33.3%
5461 · Authority Secretarial Services		\$142	\$142	100.0%		\$425	\$425	100.0%
5469 · Other Outside Services	\$793	\$975	\$181	18.6%	\$2,698	\$2,760	\$61	2.2%
5470 · Other Administrative	\$951	\$958	\$7	0.8%	\$2,079	\$2,875	\$796	27.7%
5480 · Utilities	\$11,570	\$12,664	\$1,094	8.6%	\$32,807	\$34,081	\$1,274	3.7%
5481 · Utilities Reimbursement	-\$12,480	-\$12,000	\$480	-4.0%	-\$12,480	-\$12,000	\$480	-4.0%
<b>Total 5400 · ADMINISTRATIVE EXPENSES</b>	<b>\$16,294</b>	<b>\$15,944</b>	<b>-\$350</b>	<b>-2.2%</b>	<b>\$76,326</b>	<b>\$69,529</b>	<b>-\$6,797</b>	<b>-9.8%</b>
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	\$9,892	\$9,892	\$0	0.0%	\$29,675	\$29,676	\$1	0.0%
5520 · Interest	\$1,403	\$1,662	\$259	15.6%	\$4,448	\$4,987	\$539	10.8%

**Oak Hills Park Authority**  
**FY25 Actual vs. Budget**

	<u>September Act</u>	<u>September 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	\$11,295	\$11,554	\$259	2.2%	\$34,123	\$34,663	\$540	1.6%
5600 · SALES AND OPERATIONS								
5630 · Pro Shop Software	\$524	\$325	-\$199	-61.2%	\$1,174	\$975	-\$199	-20.4%
5640 · Golf Pro Supplies	\$435	\$0	-\$435	0.0%	\$1,166	\$1,942	\$775	39.9%
5680 · Golf Pro Work Clothes	\$0	\$0	\$0	0.0%	\$0	\$800	\$800	100.0%
Total 5600 SALES AND OPERATIONS	\$959	\$325	-\$634	-195.2%	\$2,340	\$3,717	\$1,376	37.0%
5700 · PARK MAINTENANCE								
5710 · Water	\$18,737	\$10,861	-\$7,876	-72.5%	\$54,112	\$33,404	-\$20,708	-62.0%
5715 · Nature and Open Space	\$0	\$800	\$800	100.0%	\$0	\$1,800	\$1,800	100.0%
5720 · Heating Fuel	\$286	\$0	-\$286	0.0%	\$286	\$333	\$47	14.2%
5730 · Grounds Maintenance	\$1,176	\$1,977	\$801	40.5%	\$10,708	\$6,360	-\$4,347	-68.4%
5740 · Tree Maintenance	\$0	\$1,200	\$1,200	100.0%	\$0	\$1,200	\$1,200	100.0%
5751 · Agriculture&Chemicals-Purch	\$801	\$7,989	\$7,188	90.0%	\$6,564	\$50,012	\$43,448	86.9%
5752 · Agriculture/Chemicals Utilized	\$25,235	\$0	-\$25,235	0.0%	\$55,564	\$0	-\$55,564	0.0%
5760 · Irrigation Maintenance	\$846	\$468	-\$378	-80.9%	\$2,637	\$1,656	-\$981	-59.2%
5770 · Consumable Tools	\$1,575	\$0	-\$1,575	0.0%	\$2,141	\$310	-\$1,831	-590.6%
5780 · Tee and Green Supplies	\$0	\$8	\$8	100.0%	\$397	\$276	-\$121	-43.9%
5795 · Janitorial Supplies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 5700 · PARK MAINTENANCE	\$48,656	\$23,302	-\$25,353	-108.8%	\$132,408	\$95,352	-\$37,056	-38.9%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	\$4,995	\$2,898	-\$2,097	-72.4%	\$18,276	\$12,521	-\$5,755	-46.0%
5810 · Equipment Rental	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
5820 · Building Maintenance	\$4,158	\$3,246	-\$912	-28.1%	\$17,347	\$11,791	-\$5,556	-47.1%
5840 · Small Equipment	\$0	\$1,095	\$1,095	100.0%	\$789	\$1,640	\$851	51.9%
5860 · Gasoline/Diesel Fuel	\$1,406	\$1,177	-\$228	-19.4%	\$5,699	\$5,618	-\$82	-1.5%
5880 · Employee work clothes	\$0	\$0	\$0	0.0%	\$0	\$375	\$375	100.0%
Total 5800 · PARK EQUIPMENT	\$10,559	\$8,417	-\$2,142	-25.4%	\$42,112	\$31,945	-\$10,167	-31.8%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	\$4,080	\$4,080	\$0	0.0%	\$12,770	\$12,240	-\$530	-4.3%
6020 · Electricity	\$1,566	\$2,957	\$1,391	47.0%	\$5,140	\$7,166	\$2,027	28.3%
6030 · Maintenance	\$445	\$491	\$47	9.5%	\$1,844	\$2,634	\$790	30.0%
6050 · Cart Insurance	\$400	\$400	\$0	0.0%	\$1,200	\$1,200	\$0	0.0%
6060 · Misc. Cart Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 6000 · CART EXPENSE	\$6,490	\$7,928	\$1,438	18.1%	\$20,954	\$23,241	\$2,287	9.8%
6500 · TENNIS								
6510 · Professional Services	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	
6530 · Supplies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
6570 · Other Expense	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	
Total 6500 · TENNIS	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>TOTAL OPERATIONAL EXPENSE</b>	<b>\$223,313</b>	<b>\$194,534</b>	<b>-\$28,780</b>	<b>-14.8%</b>	<b>\$703,327</b>	<b>\$655,858</b>	<b>-\$47,469</b>	<b>-7.2%</b>
<b>TOTAL OPERATIONAL NET INCOME</b>	<b>\$124,051</b>	<b>\$105,161</b>	<b>\$18,890</b>	<b>18.0%</b>	<b>\$485,332</b>	<b>\$350,810</b>	<b>\$134,522</b>	<b>38.3%</b>
Restructured City Debt	\$33,885	\$31,518	-\$2,367	-7.5%	\$49,360	\$65,885	\$16,525	25.1%
Commercial Debt	\$12,434	\$30,400	\$17,966	59.1%	\$68,637	\$90,600	\$21,963	24.2%
<b>Total BS Debt Payments</b>	<b>\$46,319</b>	<b>\$61,918</b>	<b>\$15,599</b>	<b>25.2%</b>	<b>\$117,997</b>	<b>\$156,485</b>	<b>\$38,488</b>	<b>24.6%</b>
<b>NET INCOME BEFORE CAPITAL EXPENSES</b>	<b>\$124,051</b>	<b>\$105,161</b>	<b>\$18,890</b>	<b>18.0%</b>	<b>\$485,332</b>	<b>\$350,810</b>	<b>\$134,522</b>	<b>38.3%</b>
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amort Non Cash	\$32,232	\$34,583	\$2,351	6.8%	\$96,696	\$103,750	\$7,054	6.8%
8001 · Capital projects								
8100 - Capital Proj Cash	\$31,855	\$60,000	\$28,145	46.9%	\$82,076	\$90,000	\$7,924	8.8%
8101 - Capital Proj Financed	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
8006 · Disposed Assets	-\$1,000	\$0	\$1,000	0.0%	-\$1,000	\$0	\$1,000	0.0%
Capital Contribution	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total 8000 · OTHER EXPENSE	\$31,232	\$34,583	\$3,149	9.7%	\$95,696	\$103,750	\$15,978	7.8%
<b>NET INCOME</b>	<b>\$92,819</b>	<b>\$70,578</b>	<b>\$22,241</b>	<b>31.5%</b>	<b>\$389,636</b>	<b>\$247,060</b>	<b>\$142,576</b>	<b>57.7%</b>

**OAK HILLS PARK AUTHORITY**  
**Balance Sheet FY24**  
As of September 30, 2025

	Total			
	As of Sep 30, 2025	As of Sep 30, 2024 (PY)	Change	%
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Bank Accounts</b>				
<b>1000 Cash</b>				
1021 NBT Money Market	684,075.38	568,664.83	115,410.55	20.30%
1022 NBT Payment Account	-64,371.97	-15,592.99	-48,778.98	-312.83%
1023 NBT Rent Escrow Sec Apt Right	1,801.00	1,801.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	1,856.81	10,672.06	-8,815.25	-82.60%
1030 Chase Platinum Checking	10.00	10.00	0.00	0.00%
1031 Chase CD	242,379.73	233,525.26	8,854.47	3.79%
1040 Bankwell Money Market	221,425.20	213,371.40	8,053.80	3.77%
1041 Bankwell Capital Reserve Savings Account	81,071.44	46,595.91	34,475.53	73.99%
1050 Petty	1,452.38	1,420.00	32.38	2.28%
<b>Total 1000 Cash</b>	<b>\$ 1,169,699.97</b>	<b>\$ 1,060,467.47</b>	<b>\$ 109,232.50</b>	<b>10.30%</b>
<b>Total Bank Accounts</b>	<b>\$ 1,169,699.97</b>	<b>\$ 1,060,467.47</b>	<b>\$ 109,232.50</b>	<b>10.30%</b>
<b>Other Current Assets</b>				
1100 Inventory	35,156.34	38,765.03	-3,608.69	-9.31%
1200 Receivables	40,022.00	26,551.39	13,470.61	50.73%
1300 Prepaid Expenses	34,921.43	45,297.07	-10,375.64	-22.91%
1400 Deposits	0.00	557.00	-557.00	-100.00%
<b>Total Other Current Assets</b>	<b>\$ 110,099.77</b>	<b>\$ 111,170.49</b>	<b>-\$ 1,070.72</b>	<b>-0.96%</b>
<b>Total Current Assets</b>	<b>\$ 1,279,799.74</b>	<b>\$ 1,171,637.96</b>	<b>\$ 108,161.78</b>	<b>9.23%</b>
<b>Fixed Assets</b>				
<b>1500 Fixed Assets</b>				
1505 Machinery and Equipment	1,992,650.12	1,864,743.72	127,906.40	6.86%
1510 Accumulated Depreciation/Amort.	-5,301,627.33	-4,941,545.50	-360,081.83	-7.29%
1520 Furniture & Fixtures	47,140.23	47,635.23	-495.00	-1.04%
1560 Leasehold Improvements	232,593.67	208,813.40	23,780.27	11.39%
1561 Park Improvements	2,739,397.12	2,412,278.72	327,118.40	13.56%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-242,237.53	-222,992.27	-19,245.26	-8.63%
<b>Total 1500 Fixed Assets</b>	<b>\$ 1,745,050.94</b>	<b>\$ 1,646,067.96</b>	<b>\$ 98,982.98</b>	<b>6.01%</b>
<b>Total Fixed Assets</b>	<b>\$ 1,745,050.94</b>	<b>\$ 1,646,067.96</b>	<b>\$ 98,982.98</b>	<b>6.01%</b>
<b>TOTAL ASSETS</b>	<b>\$ 3,024,850.68</b>	<b>\$ 2,817,705.92</b>	<b>\$ 207,144.76</b>	<b>7.35%</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 *Accounts Payable	60,653.70	75,460.91	-14,807.21	-19.62%

Total Accounts Payable	\$ 60,653.70	\$ 75,460.91	-\$ 14,807.21	-19.62%
<b>Other Current Liabilities</b>				
2010 Accounts Payable - Payroll	40,683.29	40,053.43	629.86	1.57%
2051 Accounts Payable - OHMGA Revenue	-149.00	99.99	-248.99	-249.01%
2100 Accrued Payroll	31,518.81	22,353.58	9,165.23	41.00%
2104 Accrued retirement contribution	2,133.11	1,791.61	341.50	19.06%
2105 Accrued Vacation Pay	18,771.81	23,271.81	-4,500.00	-19.34%
2200 Accrued Expenses	38,126.50	33,386.50	4,740.00	14.20%
<b>2210 Security Deposits - Tenants</b>				
2212 Security Dep - Apt 2 Right	1,900.00	0.00	1,900.00	
2213 Sec Deposit - Restaurant	1,898.00	542.00	1,356.00	250.18%
<b>Total 2210 Security Deposits - Tenants</b>	<b>\$ 3,798.00</b>	<b>\$ 542.00</b>	<b>\$ 3,256.00</b>	<b>600.74%</b>
<b>2250 Deferred Revenue</b>				
2251 Tournament Deposits	4,650.00	5,680.00	-1,030.00	-18.13%
2254 Other Deferred	103,684.18	100,662.53	3,021.65	3.00%
<b>Total 2250 Deferred Revenue</b>	<b>\$ 108,334.18</b>	<b>\$ 106,342.53</b>	<b>\$ 1,991.65</b>	<b>1.87%</b>
2400 Cart Sales Tax Due	3,443.00	3,571.14	-128.14	-3.59%
<b>Total Other Current Liabilities</b>	<b>\$ 246,659.70</b>	<b>\$ 231,412.59</b>	<b>\$ 15,247.11</b>	<b>6.59%</b>
<b>Total Current Liabilities</b>	<b>\$ 307,313.40</b>	<b>\$ 306,873.50</b>	<b>\$ 439.90</b>	<b>0.14%</b>
<b>Long-Term Liabilities</b>				
2701 Consolidated City Debt	1,505,793.96	1,638,522.47	-132,728.51	-8.10%
2779 Wells Fargo Groundskeeper Mower and Procore Aeratio	0.02	12,588.88	-12,588.86	-100.00%
2780 DLL Club Car 2021 Cart Fleet	0.00	72,978.96	-72,978.96	-100.00%
2781 GPSi Visage Software 2021 Cart Fleet	0.00	3,865.00	-3,865.00	-100.00%
2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers	50,110.65	73,517.12	-23,406.47	-31.84%
2783 Wells Fargo 2 Baroness LM315GC Greens Mowers	32,981.85	47,826.78	-14,844.93	-31.04%
2784 Wells Fargo 2023 Spreader Trailer Roller	25,625.39	33,004.60	-7,379.21	-22.36%
2785 Wells Fargo Lastec 2023 Rotary Mower	44,164.08	56,131.06	-11,966.98	-21.32%
2786 Wells Fargo AngleMaster 3000 Grinder	12,144.43	0.00	12,144.43	
2787 Wells Fargo Blower Loader Tractor Fairway Mower	45,304.21	0.00	45,304.21	
2788 Wells Fargo Bernhard Dual Reel	39,969.96	0.00	39,969.96	
<b>Total Long-Term Liabilities</b>	<b>\$ 1,756,094.55</b>	<b>\$ 1,938,434.87</b>	<b>-\$ 182,340.32</b>	<b>-9.41%</b>
<b>Total Liabilities</b>	<b>\$ 2,063,407.95</b>	<b>\$ 2,245,308.37</b>	<b>-\$ 181,900.42</b>	<b>-8.10%</b>
<b>Equity</b>				
3900 Retained Earnings	653,882.59	270,581.10	383,301.49	141.66%
Net Income	307,560.14	301,816.45	5,743.69	1.90%
<b>Total Equity</b>	<b>\$ 961,442.73</b>	<b>\$ 572,397.55</b>	<b>\$ 389,045.18</b>	<b>67.97%</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 3,024,850.68</b>	<b>\$ 2,817,705.92</b>	<b>\$ 207,144.76</b>	<b>7.35%</b>

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

	Total			
	Sep 2025	Sep 2024 (PY)	Change	% Change
<b>Income</b>				
<b>4000 REVENUES</b>				
<b>4001 Golf Revenue</b>				
4010 Golf Fees	218,401.71	203,208.10	15,193.61	7.48%
4020 I.D. Cards	280.00	726.00	-446.00	-61.43%
4025 Season Pass	8,592.39	9,731.62	-1,139.23	-11.71%
4030 Tournament Fees	39,600.00	33,696.00	5,904.00	17.52%
4050 Cart Revenue	54,216.00	56,222.00	-2,006.00	-3.57%
4060 Golf Revenue - Gift Certif.	386.00	1,118.00	-732.00	-65.47%
4070 Gift & Rain Checks Redeemed	-2,042.00	-1,305.00	-737.00	-56.48%
<b>Total 4001 Golf Revenue</b>	<b>\$ 319,434.10</b>	<b>\$ 303,396.72</b>	<b>\$ 16,037.38</b>	<b>5.29%</b>
4100 Tennis Revenue	9,800.00	9,300.00	500.00	5.38%
4200 Rental Income	2,000.00	1,800.00	200.00	11.11%
4300 Investment Income	1,408.14	1,273.97	134.17	10.53%
4400 Misc. Income	480.00	2,681.73	-2,201.73	-82.10%
4600 Restaurant Income	14,242.00	7,661.00	6,581.00	85.90%
<b>Total 4000 REVENUES</b>	<b>\$ 347,364.24</b>	<b>\$ 326,113.42</b>	<b>\$ 21,250.82</b>	<b>6.52%</b>
<b>Total Income</b>	<b>\$ 347,364.24</b>	<b>\$ 326,113.42</b>	<b>\$ 21,250.82</b>	<b>6.52%</b>
<b>Gross Profit</b>	<b>\$ 347,364.24</b>	<b>\$ 326,113.42</b>	<b>\$ 21,250.82</b>	<b>6.52%</b>
<b>Expenses</b>				
<b>5000 PERSONNEL EXPENSE</b>				
5010 Management Salary	23,974.39	22,878.94	1,095.45	4.79%
5030 Operations	38,854.73	35,239.82	3,614.91	10.26%
5040 Operations O/T	-15.75	98.44	-114.19	-116.00%
5050 Course Personnel	29,020.87	27,293.00	1,727.87	6.33%
5060 Course Personnel O/T	565.50	341.37	224.13	65.66%
5070 Seasonal Personnel	20,667.77	19,644.59	1,023.18	5.21%
5080 Seasonal Personnel O/T	131.25	0.00	131.25	
<b>Total 5000 PERSONNEL EXPENSE</b>	<b>\$ 113,198.76</b>	<b>\$ 105,496.16</b>	<b>\$ 7,702.60</b>	<b>7.30%</b>
<b>5200 EMPLOYEE BENEFITS</b>				
5210 Payroll Taxes	8,619.38	7,269.74	1,349.64	18.57%
5230 State Unemployment	2,993.72	2,105.06	888.66	42.22%
5250 Health Insurance	2,174.26	4,375.79	-2,201.53	-50.31%
5260 Workmans Compensation	1,649.62	1,806.47	-156.85	-8.68%
5270 Retirement Plans	424.40	511.59	-87.19	-17.04%
<b>Total 5200 EMPLOYEE BENEFITS</b>	<b>\$ 15,861.38</b>	<b>\$ 16,068.65</b>	<b>-\$ 207.27</b>	<b>-1.29%</b>
<b>5400 ADMINISTRATIVE EXPENSES</b>				
5420 Telephone	727.89	667.30	60.59	9.08%
5430 Professional Fees	4,625.00	3,400.00	1,225.00	36.03%
5436 Advertising	72.00	600.00	-528.00	-88.00%

5440 Office Expense	2,148.85	2,728.95	-580.10	-21.26%
5441 Bank Charges	45.00	0.00	45.00	
5442 Credit Card Fees	7,663.06	5,790.82	1,872.24	32.33%
5445 Postage	78.00	0.00	78.00	
5455 Meals and Entertainment	100.00	156.46	-56.46	-36.09%
5461 Authority Secretarial Services	0.00	120.00	-120.00	-100.00%
5469 Other Outside Services	793.48	762.75	30.73	4.03%
5470 Other Administrative	951.02	1,532.23	-581.21	-37.93%
5480 Utilities	11,570.02	-1,475.48	13,045.50	884.15%
5481 Utilities Reimbursement	-12,480.00	0.00	-12,480.00	
<b>Total 5480 Utilities</b>	<b>-\$ 909.98</b>	<b>-\$ 1,475.48</b>	<b>\$ 565.50</b>	<b>38.33%</b>
5500 Liability Insurance	9,891.62	9,663.51	228.11	2.36%
5520 Interest Expense	1,403.39	1,138.55	264.84	23.26%
<b>Total 5400 ADMINISTRATIVE EXPENSES</b>	<b>\$ 27,589.33</b>	<b>\$ 25,085.09</b>	<b>\$ 2,504.24</b>	<b>9.98%</b>
<b>5600 SALES AND OPERATIONS</b>				
5630 Pro Shop Software	524.00	308.34	215.66	69.94%
5640 Golf Pro Supplies	435.46	0.00	435.46	
<b>Total 5600 SALES AND OPERATIONS</b>	<b>\$ 959.46</b>	<b>\$ 308.34</b>	<b>\$ 651.12</b>	<b>211.17%</b>
<b>5700 PARK MAINTENANCE</b>				
			0.00	
5710 Water	18,736.57	12,241.74	6,494.83	53.05%
5720 Heating Fuel	285.74	0.00	285.74	
5730 Grounds Maintenance	1,176.10	580.41	595.69	102.63%
<b>5750 Agriculture and Chemicals</b>				
5751 Agriculture&Chemicals-Purchased	801.00	848.14	-47.14	-5.56%
5752 Agriculture/Chemicals Utilized	25,235.44	7,299.97	17,935.47	245.69%
<b>Total 5750 Agriculture and Chemicals</b>	<b>\$ 26,036.44</b>	<b>\$ 8,148.11</b>	<b>\$ 17,888.33</b>	<b>219.54%</b>
5760 Irrigation Maintenance	845.86	930.00	-84.14	-9.05%
5770 Consumable Tools	1,575.00	0.00	1,575.00	
5780 Tee and Green Supplies	0.00	12.70	-12.70	-100.00%
5800 Equipment Maintenance	4,995.28	3,196.25	1,799.03	56.29%
5820 Building Maintenance	4,157.52	16,067.59	-11,910.07	-74.12%
5840 Small Equipment	0.00	419.99	-419.99	-100.00%
5860 Gasoline/Diesel Fuel	1,405.77	967.64	438.13	45.28%
<b>Total 5700 PARK MAINTENANCE</b>	<b>\$ 59,214.28</b>	<b>\$ 42,564.43</b>	<b>\$ 16,649.85</b>	<b>39.12%</b>
<b>6000 CART EXPENSE</b>				
6010 Cart Lease Expense	4,080.00	0.00	4,080.00	
6020 Electricity	1,565.68	2,258.77	-693.09	-30.68%
6030 Maintenance	444.57	162.78	281.79	173.11%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
<b>Total 6000 CART EXPENSE</b>	<b>\$ 6,490.25</b>	<b>\$ 2,821.55</b>	<b>\$ 3,668.70</b>	<b>130.02%</b>
<b>Total Expenses</b>	<b>\$ 223,313.46</b>	<b>\$ 192,344.22</b>	<b>\$ 30,969.24</b>	<b>16.10%</b>
<b>Net Operating Income</b>	<b>\$ 124,050.78</b>	<b>\$ 133,769.20</b>	<b>-\$ 9,718.42</b>	<b>-7.27%</b>
<b>Other Expenses</b>				
8000 Depreciation/Amortization	32,232.00	34,551.00	-2,319.00	-6.71%
<b>8001 Capital projects</b>				
8100 Capital Projects - Cash	31,855.00	3,671.41	28,183.59	767.65%
<b>Total 8001 Capital projects</b>	<b>\$ 31,855.00</b>	<b>\$ 3,671.41</b>	<b>\$ 28,183.59</b>	<b>767.65%</b>

<b>8006 Disposed Assets</b>	-1,000.00	0.00	-1,000.00	
<b>Total Other Expenses</b>	<b>\$ 63,087.00</b>	<b>\$ 38,222.41</b>	<b>\$ 24,864.59</b>	<b>65.05%</b>
<b>Net Other Income</b>	<b>-\$ 63,087.00</b>	<b>-\$ 38,222.41</b>	<b>-\$ 24,864.59</b>	<b>-65.05%</b>
<b>Net Income</b>	<b>\$ 60,963.78</b>	<b>\$ 95,546.79</b>	<b>-\$ 34,583.01</b>	<b>-36.19%</b>

**OAK HILLS PARK AUTHORITY**  
**P&L - Current YTD Vs. Prior YTD**  
**July - September, 2025**

	Total			
	Jul - Sep, 2025	Jul - Sep, 2024 (PY)	Change	% Change
<b>Income</b>				
<b>4000 REVENUES</b>				
<b>4001 Golf Revenue</b>				
4010 Golf Fees	811,320.12	708,683.09	102,637.03	14.48%
4020 I.D. Cards	5,777.00	8,113.00	-2,336.00	-28.79%
4025 Season Pass	26,752.17	29,194.96	-2,442.79	-8.37%
4030 Tournament Fees	78,963.00	56,256.00	22,707.00	40.36%
4050 Cart Revenue	209,458.00	208,410.27	1,047.73	0.50%
4060 Golf Revenue - Gift Certif.	3,058.00	2,908.00	150.00	5.16%
4070 Gift & Rain Checks Redeemed	-6,047.00	-6,156.00	109.00	1.77%
<b>Total 4001 Golf Revenue</b>	<b>\$ 1,129,281.29</b>	<b>\$ 1,007,409.32</b>	<b>\$ 121,871.97</b>	<b>12.10%</b>
4100 Tennis Revenue	29,400.00	27,900.00	1,500.00	5.38%
4200 Rental Income	6,000.00	5,400.00	600.00	11.11%
4300 Investment Income	3,686.61	3,447.78	238.83	6.93%
4400 Misc. Income	1,545.00	7,775.11	-6,230.11	-80.13%
4600 Restaurant Income	18,746.00	9,661.00	9,085.00	94.04%
<b>Total 4000 REVENUES</b>	<b>\$ 1,188,658.90</b>	<b>\$ 1,061,593.21</b>	<b>\$ 127,065.69</b>	<b>11.97%</b>
<b>Total Income</b>	<b>\$ 1,188,658.90</b>	<b>\$ 1,061,593.21</b>	<b>\$ 127,065.69</b>	<b>11.97%</b>
<b>Gross Profit</b>	<b>\$ 1,188,658.90</b>	<b>\$ 1,061,593.21</b>	<b>\$ 127,065.69</b>	<b>11.97%</b>
<b>Expenses</b>				
<b>5000 PERSONNEL EXPENSE</b>				
5010 Management Salary	72,351.83	69,795.53	2,556.30	3.66%
5030 Operations	124,928.54	114,208.40	10,720.14	9.39%
5040 Operations O/T	125.51	252.79	-127.28	-50.35%
5050 Course Personnel	89,331.40	83,765.01	5,566.39	6.65%
5060 Course Personnel O/T	2,588.27	890.90	1,697.37	190.52%
5070 Seasonal Personnel	56,820.95	57,070.23	-249.28	-0.44%
5080 Seasonal Personnel O/T	1,193.42	169.66	1,023.76	603.42%
<b>Total 5000 PERSONNEL EXPENSE</b>	<b>\$ 347,339.92</b>	<b>\$ 326,152.52</b>	<b>\$ 21,187.40</b>	<b>6.50%</b>
<b>5200 EMPLOYEE BENEFITS</b>				
5210 Payroll Taxes	25,627.32	23,107.43	2,519.89	10.91%
5230 State Unemployment	8,771.71	6,790.61	1,981.10	29.17%
5250 Health Insurance	7,296.05	12,632.01	-5,335.96	-42.24%
5260 Workmans Compensation	4,728.99	5,467.03	-738.04	-13.50%
5270 Retirement Plans	1,300.48	1,558.06	-257.58	-16.53%
<b>Total 5200 EMPLOYEE BENEFITS</b>	<b>\$ 47,724.55</b>	<b>\$ 49,555.14</b>	<b>-\$ 1,830.59</b>	<b>-3.69%</b>
<b>5400 ADMINISTRATIVE EXPENSES</b>				
5420 Telephone	2,180.48	2,324.39	-143.91	-6.19%
5430 Professional Fees	11,625.00	10,200.00	1,425.00	13.97%

5436 Advertising	216.09	1,800.00	-1,583.91	-88.00%
5440 Office Expense	9,144.28	7,922.30	1,221.98	15.42%
5441 Bank Charges	45.00	0.00	45.00	
5442 Credit Card Fees	27,532.65	20,928.04	6,604.61	31.56%
5445 Postage	78.00	0.00	78.00	
5450 Training and Dues	0.00	100.00	-100.00	-100.00%
5455 Meals and Entertainment	400.00	530.96	-130.96	-24.66%
5461 Authority Secretarial Services	0.00	370.00	-370.00	-100.00%
5469 Other Outside Services	2,698.37	2,578.81	119.56	4.64%
5470 Other Administrative	2,079.18	3,155.06	-1,075.88	-34.10%
5480 Utilities	32,806.54	21,370.89	11,435.65	53.51%
5481 Utilities Reimbursement	-12,480.00	0.00	-12,480.00	
<b>Total 5480 Utilities</b>	<b>\$ 20,326.54</b>	<b>\$ 21,370.89</b>	<b>-\$ 1,044.35</b>	<b>-4.89%</b>
5500 Liability Insurance	29,674.86	28,990.52	684.34	2.36%
5520 Interest Expense	4,448.43	3,701.86	746.57	20.17%
<b>Total 5400 ADMINISTRATIVE EXPENSES</b>	<b>\$ 110,448.88</b>	<b>\$ 103,972.83</b>	<b>\$ 6,476.05</b>	<b>6.23%</b>
<b>5600 SALES AND OPERATIONS</b>				
5630 Pro Shop Software	1,174.00	925.00	249.00	26.92%
5640 Golf Pro Supplies	1,166.25	3,255.80	-2,089.55	-64.18%
5680 Golf Pro Work Clothes	0.00	555.91	-555.91	-100.00%
<b>Total 5600 SALES AND OPERATIONS</b>	<b>\$ 2,340.25</b>	<b>\$ 4,736.71</b>	<b>-\$ 2,396.46</b>	<b>-50.59%</b>
<b>5700 PARK MAINTENANCE</b>				
5710 Water	54,112.03	26,139.58	27,972.45	107.01%
5720 Heating Fuel	285.74	386.40	-100.66	-26.05%
5730 Grounds Maintenance	10,707.70	2,772.23	7,935.47	286.25%
<b>5750 Agriculture and Chemicals</b>				
5751 Agriculture&Chemicals-Purchased	6,563.67	5,193.36	1,370.31	26.39%
5752 Agriculture/Chemicals Utilized	55,564.35	47,080.24	8,484.11	18.02%
<b>Total 5750 Agriculture and Chemicals</b>	<b>\$ 62,128.02</b>	<b>\$ 52,273.60</b>	<b>\$ 9,854.42</b>	<b>18.85%</b>
5760 Irrigation Maintenance	2,637.08	3,052.20	-415.12	-13.60%
5770 Consumable Tools	2,140.76	0.00	2,140.76	
5780 Tee and Green Supplies	396.65	358.05	38.60	10.78%
5800 Equipment Maintenance	18,276.28	8,799.02	9,477.26	107.71%
5820 Building Maintenance	17,347.05	24,131.83	-6,784.78	-28.12%
5840 Small Equipment	788.99	419.99	369.00	87.86%
5860 Gasoline/Diesel Fuel	5,699.28	4,480.34	1,218.94	27.21%
5880 Employee work clothes	0.00	173.95	-173.95	-100.00%
<b>Total 5700 PARK MAINTENANCE</b>	<b>\$ 174,519.58</b>	<b>\$ 122,987.19</b>	<b>\$ 51,532.39</b>	<b>41.90%</b>
<b>6000 CART EXPENSE</b>				
6010 Cart Lease Expense	12,769.87	5,140.12	7,629.75	148.44%
6020 Electricity	5,139.58	6,906.93	-1,767.35	-25.59%
6030 Maintenance	1,844.48	3,131.49	-1,287.01	-41.10%
6050 Cart Insurance	1,200.00	1,200.00	0.00	0.00%
<b>Total 6000 CART EXPENSE</b>	<b>\$ 20,953.93</b>	<b>\$ 16,378.54</b>	<b>\$ 4,575.39</b>	<b>27.94%</b>
<b>Total Expenses</b>	<b>\$ 703,327.11</b>	<b>\$ 623,782.93</b>	<b>\$ 79,544.18</b>	<b>12.75%</b>
<b>Net Operating Income</b>	<b>\$ 485,331.79</b>	<b>\$ 437,810.28</b>	<b>\$ 47,521.51</b>	<b>10.85%</b>
<b>Other Expenses</b>				

8000 Depreciation/Amortization	96,696.00	103,653.00	-6,957.00	-6.71%
8001 Capital projects				
8100 Capital Projects - Cash	82,075.65	32,835.83	49,239.82	149.96%
Total 8001 Capital projects	<b>\$ 82,075.65</b>	<b>\$ 32,835.83</b>	<b>\$ 49,239.82</b>	<b>149.96%</b>
8006 Disposed Assets	-1,000.00	-495.00	-505.00	-102.02%
Total Other Expenses	<b>\$ 177,771.65</b>	<b>\$ 135,993.83</b>	<b>\$ 41,777.82</b>	<b>30.72%</b>
Net Other Income	<b>-\$ 177,771.65</b>	<b>-\$ 135,993.83</b>	<b>-\$ 41,777.82</b>	<b>-30.72%</b>
Net Income	<b>\$ 307,560.14</b>	<b>\$ 301,816.45</b>	<b>\$ 5,743.69</b>	<b>1.90%</b>

**OAK HILLS SALES ANALYSIS SEPTEMBER 2025 FISCAL REPORT**

<u>Description</u>	<u>Sep-25</u>	<u>Sep-24</u>	<u>Inc/(Dec)</u>	<u>YTD FY26</u>	<u>YTD FY25</u>	<u>Inc/(Dec)</u>
Revenue Rounds	5,660	5,725	-1.1%	19,789	19,476	1.6%
Season Pass Rounds	387	248	56.0%	1,318	891	47.9%
POS System Servicer Rounds	0	285	-100.0%	0	860	-100.0%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	<u>83</u>	<u>3</u>	<u>2666.7%</u>	<u>174</u>	<u>15</u>	1060.0%
Total All Rounds	6,130	6,261	-2.1%	21,281	21,242	0.2%
Total Carts	3,439	3,212	7.1%	13,060	12,027	8.6%
Total Golf ID Cards	3	12	-75.0%	45	100	-55.0%
Total Season Passes	0	0	0.0%	-1	0	0.0%
Total Gift Cards	2	7	-71.4%	19	25	-24.0%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total \$ Revenue Rounds	\$257,881	\$232,006	11.2%	\$890,302	\$755,577	17.8%
Total Carts \$	\$57,659	\$59,792	-3.6%	\$222,759	\$221,644	0.5%
Total Golf ID Cards \$	\$530	\$736	-28.0%	\$3,965	\$8,758	-54.7%
Total Season Pass \$	\$0	\$0	0.0%	\$0	\$0	0.0%
Total Gift Cards \$	\$136	\$1,058	-87.1%	\$2,493	\$2,863	-12.9%
Total GPS Advertising \$	\$0	\$0	0.0%	\$0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$3,486	-\$1,305	167.2%	-\$7,492	-\$6,209	20.7%
	<b>\$312,720</b>	<b>\$292,288</b>	<b>7.0%</b>	<b>\$1,112,027</b>	<b>\$982,633</b>	<b>13.2%</b>
\$ Revenue/Revenue Round	<b>\$45.56</b>	<b>\$40.53</b>	12.4%	<b>\$44.99</b>	<b>\$38.80</b>	16.0%
Carts/Revenue Round	<b>60.8%</b>	<b>56.1%</b>	8.3%	<b>66.0%</b>	<b>61.8%</b>	6.9%
Cart \$/Revenue Round	<b>\$10.19</b>	<b>\$10.44</b>	-2.5%	<b>\$11.26</b>	<b>\$11.38</b>	-1.1%
Cart \$/Cart Round	<b>\$16.77</b>	<b>\$18.62</b>	-9.9%	<b>\$17.06</b>	<b>\$18.43</b>	-7.4%
ID Card \$/Card	<b>\$176.67</b>	<b>\$61.33</b>	188.0%	<b>\$88.11</b>	<b>\$87.58</b>	0.6%
Resident Adult 18 Rounds	594	480	23.8%	2,191	1,575	39.1%
Resident Senior 18 Rounds	807	581	38.9%	2,714	1,907	42.3%
Junior/HS Golf Team 18 Rounds	222	461	-51.8%	1,025	1,534	-33.2%
Golf League 18 Rounds	35	12	191.7%	79	45	75.6%
Employee 18 Rounds	151	104	45.2%	462	359	28.7%
Non Resident 18 Rounds	352	231	52.4%	1,189	717	65.8%
Public 18 Rounds	2,571	3,657	-29.7%	8,913	12,459	-28.5%
Total 9 Hole Rounds	928	199	366.3%	3,216	880	265.5%
<b>Total Revenue Rounds</b>	<b>5,660</b>	<b>5,725</b>	<b>-1.1%</b>	<b>19,789</b>	<b>19,476</b>	<b>1.6%</b>
Resident Adult 18 Rounds \$	\$25,310	\$18,760	34.9%	\$93,687	\$59,946	56.3%
Resident Senior 18 Rounds \$	\$29,296	\$19,316	51.7%	\$99,151	\$61,694	60.7%
Junior/HS Golf Team 18 Rounds \$	\$6,713	\$7,904	-15.1%	\$30,455	\$30,260	0.6%
Golf League 18 Rounds	\$945	\$327	189.0%	\$2,265	\$1,251	81.1%
Employee 18 Rounds \$	\$1,052	\$672	56.5%	\$3,258	\$2,380	36.9%
Non Resident 18 Rounds \$	\$14,223	\$8,482	67.7%	\$47,217	\$25,693	83.8%
Public 18 Rounds \$	\$154,769	\$171,409	-9.7%	\$523,621	\$551,565	-5.1%
Total 9 Hole Rounds \$	\$25,574	\$5,136	397.9%	\$90,649	\$22,788	297.8%
<b>Total \$ Revenue Rounds</b>	<b>257,881</b>	<b>232,006</b>	<b>11.2%</b>	<b>890,302</b>	<b>755,577</b>	<b>17.8%</b>
Senior Non-Resident ID	1	0	0.0%	1	4	-75.0%
Adult Non-Resident ID	0	1	-100.0%	2	6	-66.7%
Senior Non-Resident Annual Pass	0	0	0.0%	0	0	0.0%
Adult Non-Resident Annual Pass	0	0	0.0%	0	0	0.0%
<b>Total Non-Resident Members</b>	<b>1</b>	<b>1</b>	<b>0.0%</b>	<b>3</b>	<b>10</b>	<b>-70.0%</b>
City of Norwalk debt paydown	\$13,605.75					

**OAK HILLS SALES ANALYSIS SEPTEMBER 2025 CALENDAR REPORT**

<u>Description</u>	<u>Sep-25</u>	<u>Sep-24</u>	<u>Inc/(Dec)</u>	<u>YTD 2025</u>	<u>YTD 2024</u>	<u>Inc/(Dec)</u>
Revenue Rounds	5,660	5,725	-1.1%	37,774	39,200	-3.6%
Season Pass Rounds	387	248	56.0%	2,875	1,944	47.9%
POS System Servicer Rounds	0	285	-100.0%	2	2,111	-99.9%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	83	3	2666.7%	261	24	987.5%
<b>Total All Rounds</b>	<b>6,130</b>	<b>6,261</b>	<b>-2.1%</b>	<b>40,912</b>	<b>43,279</b>	<b>-5.5%</b>
Total Carts	3,439	3,212	7.1%	23,602	22,894	3.1%
Total Golf ID Cards	3	12	-75.0%	1,030	1,145	-10.0%
Total Season Passes	0	0	0.0%	50	52	-3.8%
Total Gift Cards	2	7	-71.4%	108	135	-20.0%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total \$ Revenue Rounds	\$257,881	\$232,006	11.2%	\$1,699,403	\$1,501,522	13.2%
Total Carts \$	\$57,659	\$59,792	-3.6%	\$400,490	\$424,754	-5.7%
Total Golf ID Cards \$	\$530	\$736	-28.0%	\$151,135	\$149,493	1.1%
Total Season Pass \$	\$0	\$0	0.0%	\$105,450	\$115,290	-8.5%
Total Gift Cards \$	\$136	\$1,058	-87.1%	\$12,997	\$12,418	4.7%
Total GPS Advertising \$	\$0	\$0	0.0%	0	\$0	0.0%
Rain Chks/Gift Cards Redeemed	-\$3,486	-\$1,305	167.2%	-\$18,104	-\$18,459	-1.9%
	<b>\$312,720</b>	<b>\$292,288</b>	<b>7.0%</b>	<b>\$2,351,371</b>	<b>\$2,185,019</b>	<b>7.6%</b>
\$ Revenue/Revenue Round	\$45.56	\$40.53	12.4%	\$44.99	\$38.30	17.5%
Carts/Revenue Round	60.8%	56.1%	8.3%	62.5%	58.4%	7.0%
Cart \$/Revenue Round	\$10.19	\$10.44	-2.5%	\$10.60	\$10.84	-2.2%
Cart \$/Cart Round	\$16.77	\$18.62	-9.9%	\$16.97	\$18.55	-8.5%
ID Card \$/Card	\$176.67	\$61.33	188.0%	\$146.73	\$130.56	12.4%
Resident Adult 18 Rounds	594	480	23.8%	4,448	3,138	41.7%
Resident Senior 18 Rounds	807	581	38.9%	4,859	3,676	32.2%
Junior/Golf Team 18 Rounds	222	461	-51.8%	2,113	2,504	-15.6%
Golf League 18 Rounds	35	12	191.7%	122	141	-13.5%
Employee 18 Rounds	151	104	45.2%	833	720	15.7%
Non Resident 18 Rounds	352	231	52.4%	2,229	1,409	58.2%
Public 18 Rounds	2,571	3,657	-29.7%	17,195	25,939	-33.7%
Total 9 Hole Rounds	928	199	366.3%	5,975	1,673	257.1%
<b>Total Revenue Rounds</b>	<b>5,660</b>	<b>5,725</b>	<b>-1.1%</b>	<b>37,774</b>	<b>39,200</b>	<b>-3.6%</b>
Resident Adult 18 Rounds \$	\$25,310	\$18,760	34.9%	\$190,034	\$118,003	61.0%
Resident Senior 18 Rounds \$	\$29,296	\$19,316	51.7%	\$176,859	\$118,615	49.1%
Junior/Golf Team 18 Rounds \$	\$6,713	\$7,904	-15.1%	\$62,473	\$50,590	23.5%
Golf League 18 Rounds	\$945	\$327	189.0%	\$3,585	\$3,540	1.3%
Employee 18 Rounds \$	\$1,052	\$672	56.5%	\$5,841	\$4,789	22.0%
Non Resident 18 Rounds \$	\$14,223	\$8,482	67.7%	\$88,951	\$50,399	76.5%
Public 18 Rounds \$	\$154,769	\$171,409	-9.7%	\$1,003,379	\$1,110,910	-9.7%
Total 9 Hole Rounds \$	\$25,574	\$5,136	397.9%	\$168,281	\$44,677	276.7%
<b>Total \$ Revenue Rounds</b>	<b>257,881</b>	<b>232,006</b>	<b>11.2%</b>	<b>1,699,403</b>	<b>1,501,522</b>	<b>13.2%</b>
Senior Non-Resident ID	1	0	0.0%	96	91	5.5%
Adult Non-Resident ID	0	1	-100.0%	73	62	17.7%
Senior Non-Resident Annual Pass	0	0	0.0%	3	3	0.0%
Adult Non-Resident Annual Pass	0	0	0.0%	7	6	16.7%
<b>Total Non-Resident ID's</b>	<b>1</b>	<b>1</b>	<b>0.0%</b>	<b>179</b>	<b>162</b>	<b>10.5%</b>



CITY OF NORWALK  
**Tax Collector's Office**  
**Department of Finance**  
125 East Avenue Room 105  
Norwalk, CT 06851  
Phone: 203- 854-7731 (main line)  
Fax: 203-854-7770

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance and Claims Committee  
From: Lisa Biagiarelli, Tax Collector  
Date: November 10, 2025  
Re: Tax Collector's Narrative for **October 2025** End of Month report

As of the end of October 2025, four months into the fiscal year, we collected more than \$207.8 million against our \$389 million adjusted levy. As of the end of October 2025, our current collection rate for all tax types was **53.41%**. We also collected **53.03%** of our \$20 million sewer use levy, more than \$10.6 million, and 73.57% of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year, we ended October 2025 slightly behind last year for collection of taxes (-1.08%), and ahead for both sewer use (+2.37%) and the IPP fee (+4.63%).

Through the month of October 2025, we also collected an additional \$3.2 million in past due taxes, interest and fees. This amount is (net) \$1.3 million less than what had been collected in back taxes during the first four months of the immediately prior fiscal year. Our office held a large tax sale during the prior fiscal year, on September 9, 2024, and back tax collections typically spike during tax sale years. We did hold a smaller tax sale this year, in September, but the focus of that sale was enforcement of zoning violation fees and blight fees rather than past due property taxes. (More on this later in this report.) We have scheduled our next tax sale for Monday, July 13, 2026 and will begin work on that sale later this month.

Since June 2024, the tax collector's office has been responsible for billing and for collecting a monthly municipal tax on gross receipts from cannabis sales within Norwalk. The tax rate is 3% of gross sales, and the tax is paid by all cannabis retailers, hybrid retailers and micro cultivators. From April 2024 through the end of the month October 2025, we have collected \$460,661.88 in municipal cannabis tax. We include cannabis tax receipts in a one-line notation at the bottom of our monthly reports.

Our delinquent tax collector continues to work with the Department of Health to identify establishments with past due taxes that need to be brought current to renew a health permit. She also continues filing Uniform Commercial Code (UCC-1) liens with the office of the Secretary of the State of Connecticut to secure payment of past due business personal property taxes. We are working with our Comptroller's office to apply a mandatory wage garnishment for city and Board of Education employees who work for the city and owe past due taxes to Norwalk. This is one of our office policies and is done in accordance with state law.

Our third-party collection agency continues to bill on our behalf for suspended motor vehicle accounts. Through the end of October 2025, in conjunction with their efforts, we collected more than \$1.5 million in past due motor vehicle taxes and interest due directly to the City. This agency's fees are charged *in addition to* the taxes and interest due to the City and are paid by the taxpayers who owe the past due bills. We collect what is due to us in full, and do not sacrifice any of what is due to the City. We began working with this company in December 2022, and in 2025 opted to extend our three-year contract with them for an additional year.

In mid-August of 2025, our office issued the first set of tax bills for new motor vehicle accounts added by Municipal Tax Services (MTS), the vendor contracted by the city to identify unregistered or out of state motor vehicles garaged in Norwalk. The Assessor has reported on the activities of MTS at prior meetings, and that

division began adding these newly identified vehicles to the tax rolls. The first set of bills was issued with a pay-by date of September 12, 2025. Through the end of October 2025, we collected a total of \$102,675.38 through this initiative. Of this amount, we paid MTS \$46,607.70, in accordance with the agreement between them and the City; and Norwalk retained \$56,067.68 in taxes and interest. I will continue to update you on our progress.

Later this month we expect to bill our supplemental motor vehicle tax billing for grand list 2024. This is for vehicles newly registered between October 2, 2024 and September 30, 2025. The Connecticut Department of Motor Vehicles has changed the way these motor vehicle bills are reported to the municipalities. However, in Norwalk we did not alter the billing cycle, and these bills will be due January 1, 2026, payable by February 2, 2026 (February 1 falls on a Sunday). These bills will be issued in conjunction with the billing of our second installment payment for real estate and sewer use. We hope to have all our bills in the mail by the second week of December.

We are in the process of changing our online and IVR (pay by phone) payment provider and there is a separate agenda item being brought to the Finance and Claims Committee reflecting this. In 2020 we contracted with Invoice Cloud to provide a portal for online payments via credit, debit and ATM card and electronic check (E Check or ACH payment) and IVR payments. Since that time, the company has increased the fees it charges to taxpayers to use a credit or debit card. Those fees currently stand at an additional 2.99% for using a card and they charge \$1.25 for an E check. We have also had some customer service-related issues. We worked with our Purchasing Department and an RFP was issued over the summer. We evaluated the submissions and are seeking approval to contract with Govolution, a division of Deluxe. Their credit card fee of 2.4% was the lowest of the submissions, and their E Check fee is only \$0.25 if the city chooses to absorb it or \$1.00 if passed along to the customer. Even though the city does not pay the 2.4% card processing fee, nonetheless we are anxious to provide a significantly less expensive option to the taxpayers who choose this payment method. We also envision potential efficiencies in absorbing the processing fee for the E Check and being able to provide this as a zero-cost option to the taxpayers. In light of continued instances of mail fraud (items being stolen from the mailstream and altered), and the city's "green" initiatives to reduce paper, the CFO and our division agree this option is worthwhile. Depending on when this transition is finalized, we might be able to offer this option prior to February 2, 2026.

This past spring, the Administration tasked our division to assist the Planning and Zoning Department in collecting past due zoning violation fees through the tax sale process, in the same manner we now collect blight fees for the Blight Enforcement Division. Our "mini" tax sale was scheduled for Thursday, September 18, 2025. There were originally 15 properties in the sale owing \$230,000 in delinquent zoning fees. Several blight accounts were added, and the number increased to more than \$415,000.

The results of the sale were mixed. We collected \$212,428 as of ten days before the sale. This amount included payment in full of zoning violation fines on nine properties, some of which went back as far as 2020. Zoning fees comprised most of what we collected, but we also collected several smaller blight accounts; and two sewer use accounts that went back seven years. It is our belief that without the tax sale initiative, this money would not have been collected.

Nonetheless, as the day of the sale approached there were two remaining properties that did not pay. The owners of those properties successfully challenged our initiative in court, and less than 24 hours before the scheduled sale, obtained a court order halting the sale. Those two accounts comprised just under half of the total we had sought to collect, so from that perspective the sale was not as successful as I'd hoped. The court decision enjoining the sale was highly unusual and extremely discouraging because there is no statutory provision for the court to issue this ruling.

The law department directed me to adjourn the sale. Since then, neither property owner had paid; neither owner has addressed their blight or zoning issues, and both properties remain exactly as they were prior to the sale. These two property owners still owe more than \$209,000, including unrecovered charges incurred by my division in undertaking the tax sale effort. One of the properties has now been in two separate tax sales for blight fees; the owner filed for bankruptcy prior to our 2024 sale, which resulted in their removal at that time, and as noted above the owner successfully petitioned the court to enjoin the 2025 sale. Both these properties will be included in the 2026 tax sale.

Norwalk is the first municipality in Connecticut to pursue collection of zoning violation fees through the tax sale process. This was made possible by a change in state law, effective as of October 1, 2024. The Administration was anxious to pursue this remedy as soon as it became available. It is our expectation that future levies of zoning violation fines will be met with greater compliance going forward now that non-payment has more significant consequences than before. We intend to include properties owing past due zoning violation and blight fees in the 2026 tax sale, but need to review how these properties are handled prior to being turned over to our office for collection enforcement. My division will hope to meet with zoning and blight officials and the law department to discuss this prior to development of the final list of sale properties.

As nearly every monthly report from my division concludes, maintaining a high tax collection rate through consistent enforcement allows for a fairer distribution of the tax burden. Maintaining a high current and back tax collection rate allows the budget making authority to set lower mill rates, as there can be less of an allowance for "uncollectible" taxes - taxes not timely paid when billed. Conversely, a lower collection rate, and less efficient tax collection, would require higher mill rates, and a correspondingly higher tax levy to be borne by all taxpayers. This principle inspires all our billing and tax collection enforcement activities. This becomes increasingly relevant as a new City Council is seated and a new budget cycle begins.

I hope this information is helpful. I will continue to keep all stakeholders informed of our progress.

**TAX COLLECTOR'S REPORT  
SEPTEMBER 2025**

<b>FISCAL YEAR 2025-2026 (2024 GRAND LIST)</b>		<b>ADJ. TAX COLLECTIONS JUN 25 - SEP 25</b>		<b>COLLECTION %</b>	<b>CORRECTED LEVY*</b>	<b>CHANGE IN LEVY</b>	<b>COLLECTION %</b>
	<b>ORIGINAL LEVY</b>						
AUTOMOBILE-REGULAR	\$19,621,713.02	\$16,443,552.65		83.80%	\$19,535,966.01	(\$85,747.01)	84.17%
PERSONAL PROPERTY	\$28,666,103.44	\$15,281,617.55		53.31%	\$28,508,138.82	(\$157,964.62)	53.60%
REAL ESTATE	\$340,880,548.34	\$174,575,430.56		51.21%	\$341,361,090.62	\$480,542.28	51.14%
<b>TOTAL TAX</b>	<b>\$389,168,364.80</b>	<b>\$206,300,600.76</b>		<b>53.01%</b>	<b>\$389,405,195.45</b>	<b>\$236,830.65</b>	<b>52.98%</b>
<b>SEWER USE</b>	<b>\$19,835,102.00</b>	<b>\$10,581,642.04</b>		<b>53.35%</b>	<b>\$20,033,751.00</b>	<b>\$198,649.00</b>	<b>52.82%</b>
<b>IPP FEE</b>	<b>\$181,250.00</b>	<b>\$127,995.71</b>		<b>70.62%</b>	<b>\$183,750.00</b>	<b>\$2,500.00</b>	<b>69.66%</b>
<b>FISCAL YEAR 2024-2025 (2023 GRAND LIST)</b>							
	<b>ORIGINAL LEVY</b>	<b>JUN 24 - SEP 24</b>					
AUTOMOBILE-REGULAR	\$30,485,520.62	\$24,738,363.32		81.15%	\$30,213,679.01	(\$271,841.61)	81.88%
PERSONAL PROPERTY	\$24,660,647.62	\$12,864,113.64		52.16%	\$24,541,195.52	(\$119,452.10)	52.42%
REAL ESTATE	\$314,512,159.95	\$161,081,934.07		51.22%	\$312,907,082.32	(\$1,605,077.63)	51.48%
<b>TOTAL TAX</b>	<b>\$369,658,328.19</b>	<b>\$198,684,411.03</b>		<b>53.75%</b>	<b>\$367,661,956.85</b>	<b>(\$1,996,371.34)</b>	<b>54.04%</b>
<b>SEWER USE</b>	<b>\$19,044,215.00</b>	<b>\$9,570,544.78</b>		<b>50.25%</b>	<b>\$19,004,449.00</b>	<b>(\$39,766.00)</b>	<b>50.36%</b>
<b>IPP FEE</b>	<b>\$167,750.00</b>	<b>\$131,977.39</b>		<b>78.68%</b>	<b>\$197,500.00</b>	<b>\$29,750.00</b>	<b>66.82%</b>
<b>TAX DIFFERENCE 2024 G.L. vs. 2023 G.L. INCREASE/(DECREASE)</b>							
	\$19,510,036.61	\$7,616,189.73		-0.74%	\$21,743,238.60	\$2,233,201.99	-1.06%
<b>SEWER DIFFERENCE 2024 G.L. vs. 2023 G.L. INCREASE/(DECREASE)</b>							
	\$790,887.00	\$1,011,097.26		3.09%	\$1,029,302.00	\$238,415.00	2.46%
<b>IPP DIFFERENCE 2024 G.L. vs. 2023 G.L. INCREASE/(DECREASE)</b>							
	\$13,500.00	(\$3,981.68)		-8.06%	(\$13,750.00)	(\$27,250.00)	2.83%
<b>BACK TAXES COLLECTED</b>							
	<b>FISCAL YR 2025-2026 (JUL 25 - SEP 25)</b>	<b>FISCAL YR 2024-2025 (JUL 24 - SEP 24)</b>	<b>CUR YR vs. PRIOR YR INC/(DEC)</b>				
PRIOR TAXES	\$1,917,771.45	\$2,805,361.41	(\$887,589.96)				
PRIOR SEWER USE FEE	\$86,467.87	\$173,362.33	(\$86,894.46)				
PRIOR IPP FEE	\$1,250.00	\$2,024.07	(\$774.07)				
<b>TOTAL PRIOR TAX, SEWER &amp; IPP</b>	<b>\$2,005,489.32</b>	<b>\$2,980,747.81</b>	<b>(\$975,258.49)</b>				
CURRENT INTEREST	\$202,025.57	\$182,394.20	\$19,631.37				
PRIOR INTEREST	\$434,908.92	\$645,774.93	(\$210,866.01)				
SEWER USE FEE INTEREST	\$36,111.35	\$45,778.97	(\$9,667.62)				
IPP FEE INTEREST	\$705.00	\$636.07	\$68.93				
<b>TOTAL INTEREST COLLECTED</b>	<b>\$673,750.84</b>	<b>\$874,584.17</b>	<b>(\$200,833.33)</b>				
PRIOR LIEN FEE	\$5,856.81	\$11,049.43	(\$5,192.62)				
CURRENT LIEN FEE	\$0.00	\$0.00	\$0.00				
<b>TOTAL LIEN FEE COLLECTED</b>	<b>\$5,856.81</b>	<b>\$11,049.43</b>	<b>(\$5,192.62)</b>				
<b>MISC FEES COLLECTED</b>	<b>\$235,578.08</b>	<b>\$383,484.74</b>	<b>(\$147,906.66)</b>				
<b>TOTAL PRIOR TAX, ALL INTEREST &amp; ALL FEES</b>	<b>\$2,920,675.05</b>	<b>\$4,249,866.15</b>	<b>(\$1,329,191.10)</b>				
<b>TOTAL TAX PAID ON GROSS RECEIPTS FROM CANNABIS (SINCE INCEPTION)</b>				<b>\$412,513.70</b>			

**TAX COLLECTOR'S REPORT  
OCTOBER 2025**

<b>FISCAL YEAR 2025-2026 (2024 GRAND LIST)</b>	<b>ORIGINAL LEVY</b>	<b>ADJ. TAX COLLECTIONS JUN 25 - OCT 25</b>	<b>COLLECTION %</b>	<b>CORRECTED LEVY*</b>	<b>CHANGE IN LEVY</b>	<b>COLLECTION %</b>
AUTOMOBILE-REGULAR	\$19,621,713.02	\$16,797,773.41	85.61%	\$19,518,727.81	(\$102,985.21)	86.06%
PERSONAL PROPERTY	\$28,666,103.44	\$15,336,093.88	53.50%	\$28,502,058.50	(\$164,044.94)	53.81%
REAL ESTATE	\$340,880,548.34	\$175,751,148.01	51.56%	\$341,200,125.32	\$319,576.98	51.51%
<b>TOTAL TAX</b>	<b>\$389,168,364.80</b>	<b>\$207,885,015.30</b>	<b>53.42%</b>	<b>\$389,220,911.63</b>	<b>\$52,546.83</b>	<b>53.41%</b>
<b>SEWER USE</b>	<b>\$19,835,102.00</b>	<b>\$10,616,991.45</b>	<b>53.53%</b>	<b>\$20,020,112.00</b>	<b>\$185,010.00</b>	<b>53.03%</b>
<b>IPP FEE</b>	<b>\$181,250.00</b>	<b>\$134,991.96</b>	<b>74.48%</b>	<b>\$183,500.00</b>	<b>\$2,250.00</b>	<b>73.57%</b>
<b>FISCAL YEAR 2024-2025 (2023 GRAND LIST)</b>	<b>ORIGINAL LEVY</b>	<b>JUN 24 - OCT 24</b>	<b>COLLECTION %</b>	<b>CORRECTED LEVY*</b>	<b>CHANGE IN LEVY</b>	<b>COLLECTION %</b>
AUTOMOBILE-REGULAR	\$30,485,520.62	\$25,304,396.28	83.00%	\$30,136,541.67	(\$348,978.95)	83.97%
PERSONAL PROPERTY	\$24,660,647.62	\$12,921,692.26	52.40%	\$24,522,891.96	(\$137,755.66)	52.69%
REAL ESTATE	\$314,512,159.95	\$162,066,404.25	51.53%	\$312,921,884.60	(\$1,590,275.35)	51.79%
<b>TOTAL TAX</b>	<b>\$369,658,328.19</b>	<b>\$200,292,492.79</b>	<b>54.18%</b>	<b>\$367,581,318.23</b>	<b>(\$2,077,009.96)</b>	<b>54.49%</b>
<b>SEWER USE</b>	<b>\$19,044,215.00</b>	<b>\$9,624,745.83</b>	<b>50.54%</b>	<b>\$18,999,533.00</b>	<b>(\$44,682.00)</b>	<b>50.66%</b>
<b>IPP FEE</b>	<b>\$167,750.00</b>	<b>\$136,146.76</b>	<b>81.16%</b>	<b>\$197,499.55</b>	<b>\$29,749.55</b>	<b>68.94%</b>
TAX DIFFERENCE 2024 G.L. vs. 2023 G.L. INCREASE/(DECREASE)	\$19,510,036.61	\$7,592,522.51	-0.77%	\$21,639,593.40	\$2,129,556.79	-1.08%
SEWER DIFFERENCE 2024 G.L. vs. 2023 G.L. INCREASE/(DECREASE)	\$790,887.00	\$992,245.62	2.99%	\$1,020,579.00	\$229,692.00	2.37%
IPP DIFFERENCE 2024 G.L. vs. 2023 G.L. INCREASE/(DECREASE)	\$13,500.00	(\$1,154.80)	-6.68%	(\$13,999.55)	(\$27,499.55)	4.63%
<b>BACK TAXES COLLECTED</b>	<b>FISCAL YR 2025-2026 (JUL 25 - OCT 25)</b>	<b>FISCAL YR 2024-2025 (JUL 24 - OCT 24)</b>	<b>CUR YR vs. PRIOR YR INC/(DEC)</b>			
PRIOR TAXES	\$2,071,540.27	\$3,002,399.82	(\$930,859.55)			
PRIOR SEWER USE FEE	\$101,593.42	\$176,459.03	(\$74,865.61)			
PRIOR IPP FEE	\$3,500.00	\$2,024.07	\$1,475.93			
<b>TOTAL PRIOR TAX, SEWER &amp; IPP</b>	<b>\$2,176,633.69</b>	<b>\$3,180,882.92</b>	<b>(\$1,004,249.23)</b>			
CURRENT INTEREST	\$268,578.51	\$263,275.41	\$5,303.10			
PRIOR INTEREST	\$517,636.69	\$704,285.36	(\$186,648.67)			
SEWER USE FEE INTEREST	\$42,040.78	\$49,406.24	(\$7,365.46)			
IPP FEE INTEREST	\$2,047.50	\$906.52	\$1,140.98			
<b>TOTAL INTEREST COLLECTED</b>	<b>\$830,303.48</b>	<b>\$1,017,873.53</b>	<b>(\$187,570.05)</b>			
PRIOR LIEN FEE	\$6,840.71	\$11,553.43	(\$4,712.72)			
CURRENT LIEN FEE	\$0.00	\$0.00	\$0.00			
<b>TOTAL LIEN FEE COLLECTED</b>	<b>\$6,840.71</b>	<b>\$11,553.43</b>	<b>(\$4,712.72)</b>			
<b>MISC FEES COLLECTED</b>	<b>\$248,695.90</b>	<b>\$396,578.58</b>	<b>(\$147,882.68)</b>			
<b>TOTAL PRIOR TAX, ALL INTEREST &amp; ALL FEES</b>	<b>\$3,262,473.78</b>	<b>\$4,606,888.46</b>	<b>(\$1,344,414.68)</b>			
<b>TOTAL TAX PAID ON GROSS RECEIPTS FROM CANNABIS (SINCE INCEPTION)</b>			<b>\$460,661.88</b>			

**AGENDA**

**CLAIMS COMMITTEE MEETING**

**OCT 9<sup>TH</sup>**

**REFUNDS PROCESSED CLAIMS COMMITTEE**

**APPROVED BY TAX COLLECTOR**

**PAY TO: BILL No & AMOUNT REFUNDED REASON**

**MOTOR VEHICLE**

ACAR LEASING LTD	24-MV-300361	\$175.56	PRORATION
ARBIETO-CORTEZ WILFREDO	24-MV-302896	\$14.10	PRORATION
BERGQUIST PETER C	24-MV-305773	\$23.30	PRORATION
BEVERLEY RUBY V	24-MV-306015	\$30.05	PRORATION
BOOTH JAMES E	22-MV-376103	\$366.21 + \$142.82 INT	ABATEMENT
	23-MV-306973	\$305.77 + \$64.21 INT	ABATEMENT
BRITO EMMANUEL A	24-MV-307525	\$339.50	DUPLICATE PAYMENT
CAPORRINO GERD	24-MV-309699	\$11.24	PRORATION
CAPUTO MARIA J	23-MV-310014	\$201.45	PRORATION
CHAMBERLAIN MELISSA A	24-MV-311708	\$38.69	OVERPAYMENT
DARIEN POOL LLC	24-MV-375842	\$64.77	PRORATION
DEMMELE KAYLIN A	23-MV-317568	\$115.62	PRORATION
DEMPSEY KELLY J	24-MV-317097	\$220.90	PRORATION
DESAI SANJAYKUMAR & MANIL	24-MV-317277	\$686.86	PRORATION
DIMAGGIO WILLIAM & MARIA	24-MV-318003	\$127.47	PRORATION
FINANCIAL SERV VEH TRUST	24-MV-322516	\$375.52	PRORATION
FINANCIAL SERV VEH TRUST	24-MV-322715	\$113.19	PRORATION
	24-MV-322471	\$432.08	ABATEMENT
FRAGASSO MICHAEL P	24-MV-323683	\$73.70	PRORATION
GENOVA-RESCH STEFAN M	24-MV-325728	\$288.99	PRORATION
GULYAS MILANNE L	24-MV-328471	\$37.95	PRORATION

HATHAWAY MARTHA L	24-MV-329484	\$8.21	OVERPAYMENT
HONDA LEASE TRUST	24-MV-331194	\$164.69	PRORATION
HYUNDAI LEASE TITLING TRUST	24-MV-332498	\$113.89	PRORATION
HYUNDAI LEASE TITLING TRUST	24-MV-332512	\$211.88	PRORATION
HYUNDAI LEASE TITLING TRUST	24-MV-SEE ATTACHED	\$937.15	PRORATION
IBANEZ-CARPINTEYRO ROSARIO	24-MV-332981	\$43.49	PRORATION
JAIN RAJAT	24-MV-333702	\$105.38	PRORATION
KASPRISKE ALLISON P	24-MV-335995	\$81.75	PRORATION
KHULLAR PRARTHANA & SAMARTH	24-MV-336595	\$34.10	PRORATION
KING WILLIAM & HANNAH	23-MV-337638	\$65.53	PRORATION
LAWSON THOMAS K	24-MV-338881	\$50.38	PRORATION
LIMBURGER CHRISTIAN W	24-MV-339794	\$223.08	PRORATION
LISANTI GIUSEPPINA	23-MV-340762	\$1,204.82	PRORATION
MACPHEE MARINA M	24-MV-341601	\$76.87	PRORATION
MAROTTO MICHAEL J JR	24-MV-342687	\$26.18	PRORATION
MARTINEZ-GARCIA JOSE D	24-MV-343173	\$31.66	PRORATION
MERCEDES-BENZ VEH TRUST	24-MV-345355	\$651.24	PRORATION
MILLIGAN REAL ESTATE LLC	24-MV-345975	\$35.18	PRORATION
MODI ANITA B	24-MV-346334	\$16.41	PRORATION
NISSAN INFINITI LT LLC	24-MV-349243	\$567.16	ABATEMENT
	24-MV-349363	\$153.58	PRORATION
PAIGE CHENETA K	24-MV-351923	\$65.30	PRORATION
PEREZ-ALIAGA CESAR A	24-MV-353624	\$30.67	PRORATION
PORSCHE LEASING LIMITED	23-MV-355840	\$3,051.56	ABATEMENT
PORSCHE LEASING LIMITED	22-24-MV-SEE ATTACHED	\$1,756.56	ABATEMENT
POTTACKAL WILSON J	24-MV-355061	\$11.92	PRORATION
POTTER BROOKE E	24-MV-355063	\$163.24	PRORATION
RAFFIO MICHAEL	24-MV-356019	\$11.00	ABATEMENT
	24-MV-356020	\$32.41	PRORATION

RAJENDRA SAMARTH	24-MV-356081	\$52.10	PRORATION
RICHARDS RORY	24-MV-357398	\$190.74	PRORATION
RIDEOUT MICHELLE A	24-MV-357486	\$71.21	PRORATION
RODRIGUEZ ROSALIE	24-MV-358520	\$13.20	PRORATION
SACHS DEE A	23-MV-360999	\$491.60	PRORATION
SALCITO MICHAEL T	24-MV-360282	\$49.48	PRORATION
SANNICANDRO CATHERINE N	24-MV-360903	\$16.63	PRORATION
SHORELINE PAINTING & DRYWALL INC	24-MV-362969	\$231.18	PRORATION
SNAJDER KRISTENE A	24-MV-364112	\$101.18	PRORATION
SPENCER JAMMIE E	24-MV-364587	\$28.93	PRORATION
TESLA LEASE TRUST	24-MV-366885	\$104.90	PRORATION
THEVENOT MARIE-LUCIENNE E	23-MV-412822	\$40.38	PRORATION
THREADGILL BERNARD	24-MV-367296	\$185.94	PRORATION
TOYOTA LEASE TRUST	24-MV-368950	\$156.97	PRORATION
	24-MV-368131	\$288.33	PRORATION
TOYOTA LEASE TRUST	24-MV-368558	\$219.45	PRORATION
	24-MV-368601	\$36.48	PRORATION
TZINIS SOKRATES S	23-MV-370595	\$301.42	PRORATION
VARGHESE BINU P	24-MV-370812	\$86.68	PRORATION
VAULT TRUST	23-MV-372195	\$591.74	PRORATION
VEMBAR LAXMAN	24-MV-371654	\$42.66	PRORATION
VILLACIS ALEX G	22-MV-371995	\$572.63	ABATEMENT
	23-MV-373065	\$524.88	ABATEMENT
VW CREDIT LEASING LTD	24-MV-372504	\$633.47	PRORATION
	24-MV-372509	\$237.40	PRORATION
ZRELAK DUSTIN	24-MV-375738	\$159.59	PRORATION

## PERSONAL PROPERTY

BIOWAVE CORPORATION

8 KNIGHT STREET

135544

23-PP-200321 \$1,394.03

CHANGE DUE TO AUDIT

## REAL ESTATE

CAPPIELLO VINCENT & ANITA

54 ½ E ROCKS ROAD

5-14-98-0

23-RE-104430 \$353.88

VET/DISABILITY EXEMPTION

## SPECIAL REQUEST

40 RICHARDS LLC

40 RICHARDS AVENUE

5-72-35-0

23-RE-100491 \$42,219.40

COURT STIP SETTLEMENT

200 ROUTE ONE REALTY LLC

200 CONNECTICUT AVE

5-64-42-0

23-RE-100251 \$90,062.60

COURT STIP SETTLEMENT

Inquiry Report      NORWALK TAX COLLECTOR      Interest Date : 09/11/2025      Page : 1

Bill#	Unique_id	Dist	Name	Address	City/State/zip	Prop Loc/Veh. Info./Plan-Sew	MBL/LINK #	Flags	TOT Inst	TOT Adj	TOT Paid	Tax Due	Int Due	L/F/Bint Due	Balance Due Now	Discount
2022-03-0355021-00	355021	M074	PORSCHE LEASING LTD	ONE PORSCHE DRIVE	ATLANTA GA 30354	AK19338/WP1AA2A53HILB01422/2017/PORSC/MACAN			740.04	-740.04	740.04	-740.04	0.00	0.00	-740.04	0.00
						Bank - M074/DWV CIVLS: 139756-4253596-0N			-740.04		740.04				-740.04	
2023-03-0355841-00	355841	M048	PORSCHE LEASING LTD	ONE PORSCHE DRIVE	ATLANTA GA 30354	AK19338/WP1AA2A53HILB01422/2017/PORSC/MACAN			614.14	-614.14	614.14	-614.14	0.00	0.00	-614.14	0.00
						LINK # 2023-WV-0046547			-614.14		614.14				-614.14	
						Bank - M048/DWV CIVLS: 139756-4253596-Y			614.14		614.14				0.00	
2024-03-0354935-00	354935	M026	PORSCHE LEASING LTD	ONE PORSCHE DRIVE	ATLANTA GA 30354	AK19338/WP1AA2A53HILB01422/2017/PORSC/MACAN			402.38	-402.38	402.38	-402.38	0.00	0.00	-402.38	0.00
						LINK # 2024-WV-0049574			-402.38		402.38				-402.38	
						Bank - M026/DWV CIVLS: 139756-4253596-Y			402.38		402.38				0.00	

# Of Acct (s) : 3      1,756.56      -1,756.56      -1,756.56  
 -1,756.56      0.00      0.00      0.00  
 1,756.56      1,756.56      0.00      0.00

SEP 10 2025

**Inquiry Report**

NORWALK TAX COLLECTOR

Interest Date : 08/12/2025

Page : 1

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

2024-03-0332329-00	HYUNDAI LEASE TITLING TRUST	3161 MICHELSON DR STE 1900	IRVINE CA 92612-4418	AA42519/KMHL14JA8NA220797/2022/HYUND/SONATA S	LINK # 2024-MV-0049360	Bank - M021/DWV CIVLS: 5880163-6697082-Y	346.72	-115.46	-115.46
332329							-115.46	0.00	-115.46
M021							346.72	0.00	0.00
2024-03-0332356-00	HYUNDAI LEASE TITLING TRUST	3161 MICHELSON DR STE 1900	IRVINE CA 92612-4418	AK73003/KM8K1CAA4MU709572/2021/HYUND/KONA SE	LINK # 2024-MV-0049348	Bank - M021/DWV CIVLS: 5880163-6291474-Y	251.90	-188.91	-188.91
332356							-188.91	0.00	-188.91
M021							251.90	0.00	0.00
2024-03-0332546-00	HYUNDAI LEASE TITLING TRUST	3161 MICHELSON DR STE 1900	IRVINE CA 92612-4418	BG19930/5NMJFCAE6NH100318/2022/HYUND/TUCSON S	LINK # 2024-MV-0049357	Bank - M021/DWV CIVLS: 5880163-6623017-Y	375.76	-156.68	-156.68
332546							-156.68	0.00	-156.68
M021							375.76	0.00	0.00
2024-03-0332683-00	HYUNDAI LEASE TITLING TRUST	3161 MICHELSON DR STE 1900	IRVINE CA 92612-4418	BL30767/5NMJBCAE2PH254782/2023/HYUND/TUCSON S	LINK # 2024-MV-0049377	Bank - M021/DWV CIVLS: 5880163-7030731-Y	386.76	-225.48	-225.48
332683							-225.48	0.00	-225.48
M021							386.76	0.00	0.00
2024-03-0332796-00	HYUNDAI LEASE TITLING TRUST	3161 MICHELSON DR STE 1900	IRVINE CA 92612-4418	BP48199/5NMJFCAEXNH077741/2022/HYUND/TUCSON S	LINK # 2024-MV-0049405	Bank - M021/DWV CIVLS: 5880163-7436901-Y	375.76	-250.62	-250.62
332796							-250.62	0.00	-250.62
M021							375.76	0.00	0.00

# Of Acct (s) : 5

1,736.90	-937.15	-937.15
-937.15	0.00	0.00
1,736.90	0.00	0.00

AUG 12 2025



AS OF 09/30/2025

GENERAL DATA REAL ESTATE NORWALK TAX COLLECTOR

BILL NO: 2023-01-0100491 ORIGINAL OWNER: 40 RICHARDS LLC  
 UNIQUE ID: 5-72-35-0 C/O:  
 LINK# 1400 OLD COUNTRY RD  
 FILE# 2025DQ0001944 ADDRESS:  
 BANK: CITY ST ZIP: WESTBURY NY 11590  
 ESCROW: COUNTRY:  
 VOL/PAGE: 8911-195 PROP LOC.: 40 RICHARDS AVE  
 LIEN VOL/PAGE: 0 EXR PROP LOC:  
 DISTRICT: 4 - M/B/L: 5 72 35 0

/Released  
 PLAN CODE: FLO DESCRIPTION:  
 PROP ASSESSED: 10,364,610 ELD CODE: 0  
 EXEMPTIONS: EXMPT CHANGE:  
 COC CHANGE: -1,789,610  
 NET VALUE: 8,575,000  
 MILL RATE: 23.5914

	TOWN	SEWER	TOTALS
INST1	122,257.83	1,508.00	123,765.83
INST2	122,257.83	1,508.00	123,765.83
INST3	0.00	0.00	0.00
INST4	0.00	0.00	0.00
ADJS	-42,219.40	0.00	-42,219.40
TOT TAX	202,296.26	3,016.00	205,312.26
TOTAL PAID:	244,515.66	3,016.00	247,531.66

\*\*\* PAYMENTS \*\*\*

TYPE	CYCLE	DATE	ADJ	TERM/BATCH/SEQ	INST	AMOUNT	INTEREST	LIENS	FEES	TOTALS
Pay-T	3	09/09/2025		15/1205/2	T	42,219.40	0.00	0.00	0.00	42,219.40
Adj	3	09/05/2025	QQ 2256292R	99/9999/1	T	-42,219.40	0.00	0.00	0.00	0.00
Void-F	3	09/05/2025		15/1195/1	T	-42,219.40	0.00	0.00	0.00	-42,219.40
Pmt	1	07/08/2025		20/863/33	T	30,211.51	453.17	24.00	0.00	30,688.68
Pay-T	1	07/01/2025		15/1052/2	T	217,320.15	33,416.77	0.00	0.00	250,736.92
TOTAL PAYMENTS						247,531.66	33,869.94	24.00	0.00	281,425.60

TOTAL BALANCE DUE AS OF 09/30/2025

	TOWN	SEWER	TOTAL
INT DUE	0.00	0.00	0.00
LIEN DUE	0.00	0.00	0.00
FEES DUE	0.00	0.00	0.00
TAX DUE NOW	-42,219.40	0.00	-42,219.40
TOT DUE NOW	-42,219.40	0.00	-42,219.40
BALANCE DUE	-42,219.40	0.00	-42,219.40

\*\*\* FLAGS \*\*\*

Circuit Breaker Amount 0 Benefit Year 0  
 Invalid Address Flag NO  
 Last Adjustment Reason COURT STIP 2023 ONLY



\*2023010100251\*

# AS OF 09/30/2025

## GENERAL DATA REAL ESTATE NORWALK TAX COLLECTOR

BILL NO: 2023-01-0100251  
 UNIQUE ID: 5-64-42-0  
 LINK# 2025DQ0001903  
 BANK:  
 ESCROW: 9013-281  
 VOL/PAGE: 0  
 LIEN VOL/PAGE: 0  
 DISTRICT: 4 -

ORIGINAL OWNER: 200 ROUTE ONE REALTY LLC  
 C/O:  
 ADDRESS: 1400 OLD COUNTRY RD  
 ADDRESS2: WESTBURY NY 11590  
 CITY ST ZIP:  
 COUNTRY:  
 PROP LOC.: 200 CONNECTICUT AVE  
 EXR PROP LOC:  
 M/B/L: 5 64 42 0

/Released  
 PLAN CODE: FLO  
 PROP ASSESSED: 10,510,410  
 EXEMPTIONS:  
 COC CHANGE: -3,930,410  
 NET VALUE: 6,580,000  
 MILL RATE: 23.5914

\*\*\* BILLED \*\*\*

INST1	122,647.01	TOWN	3,452.00	SEWER	126,099.01	TOTALS
INST2	122,647.01		3,452.00		126,099.01	
INST3	0.00		0.00		0.00	
INST4	0.00		0.00		0.00	
ADJS	-90,062.60		0.00		-90,062.60	
TOT TAX	155,231.42		6,904.00		162,135.42	
TOTAL PAID:	245,294.02		6,904.00		252,198.02	

\*\*\* PAYMENTS \*\*\*

TYPE	CYCLE	DATE	ADJ	TERM/BATCH/SEQ	INST	AMOUNT	INTEREST	LIENS	FEEs	TOTALS
Pay-T	3	09/09/2025		15/1205/4	T	90,062.60	0.00	0.00	0.00	90,062.60
Adj	3	09/05/2025	QQ 2256289R	99/9999/1	T	-90,062.60	0.00	0.00	0.00	0.00
Void-F	3	09/05/2025		15/1195/5	T	-90,062.60	0.00	0.00	0.00	-90,062.60
Pmt	12	06/30/2025		20/853/42	T	252,198.02	34,046.73	24.00	0.00	286,268.75
TOTAL PAYMENTS						252,198.02	34,046.73	24.00	0.00	286,268.75

TOTAL BALANCE DUE AS OF 09/30/2025

INT DUE	0.00	TOWN	0.00	TOTAL	0.00
LIEN DUE	0.00		0.00		0.00
FEEs DUE	0.00		0.00		0.00
TAX DUE NOW	-90,062.60		0.00		-90,062.60
TOT DUE NOW	-90,062.60		0.00		-90,062.60
BALANCE DUE	-90,062.60		0.00		-90,062.60

\*\*\* FLAGS \*\*\*  
 Circuit Breaker Amount 0 Benefit Year 0  
 Invalid Address Flag No  
 Last Adjustment Reason COURT STIP 2023 ONLY

**AGENDA**

**CLAIMS COMMITTEE MEETING**

**NOV 13<sup>TH</sup>**

**REFUNDS PROCESSED CLAIMS COMMITTEE**

**APPROVED BY TAX COLLECTOR**

**PAY TO: BILL No & AMOUNT REFUNDED REASON**

**MOTOR VEHICLE**

ACAR LEASE LTD	23-MV-SEE ATTACHED \$3,998.20	PRORATION
ACAR LEASE LTD	24-MV-300395 \$429.31	PRORATION
ACAR LEASE LTD	23-MV-SEE ATTACHED \$5,156.22	PRORATION
ACAR LEASE LTD	24-MV-300423 \$45.80	PRORATION
ARTELL ROBERT B & MARY E	24-MV-303444 \$13.79	PRORATION
BRADLEY MARC C	24-MV-307180 \$149.49	PRORATION
CABRERA-MALDONADO DAVID E	23-MV-309189 \$39.53 + \$8.30 INT	PRORATION
CCAP AUTO LEASE LTD	23-MV-311258 \$310.70	PRORATION
	24-MV-310991 \$60.74	PRORATION
CCAP AUTO LEASE LTD	24-MV-311075 \$40.41	PRORATION
DONCEL AVILA PAULA A	24-MV-318472 \$73.57	PRORATION
	24-MV-318473 \$116.78	PRORATION
ELIAS MARY E	24-MV-320339 \$16.04	PRORATION
FINANCIAL SERV VEH TRUST	24-MV-SEE ATTACHED \$2,329.12	PRORATION
GALL STEPHEN J JR	23-MV-325227 \$115.23	ABATEMENT
	24-MV-325228 \$194.76	PRORATION
GEL UNLIMITED LLC	24-MV-SEE ATTACHED \$270.96	PRORATION
GOMEZ MICHAEL	24-MV-326793 \$19.65	PRORATION
GONZALEZ LAURO P	24-MV-327077 \$70.18 + \$2.11 INT	ABATEMENT
HANSON KRISTINA & C/O CINDY BOURT	24-MV-329135 \$10.98	PRORATION
HONDA LEASE TRUST	23-MV-332333 \$54.80	PRORATION

	24-MV-331114	\$560.34	PRORATION
HONDA LEASE TRUST	24-MV-331261	\$222.29	PRORATION
	24-MV-331421	\$39.67	PRORATION
HONDA LEASE TRUST	24-MV-331625	\$423.50	ABATEMENT
HYUNDAI LEASE TRUST	23-MV-333198	\$511.57	PRORATION
	24-MV-332379	\$344.96	ABATEMENT
JP MORGAN CHASE BANK	24-MV-335217	\$46.86	PRORATION
JUAREZ DANNA E	22-MV-336170	\$63.85	OVERPAYMENT
	22-MV-406884	\$97.21	OVERPAYMENT
KAPUSTYNSKI BARBARA H	24-MV-335896	\$31.37	PRORATION
KHOSHABOO EMILY A	24-MV-336590	\$41.07	PRORATION
KNAPP FREDERICK J JR	24-MV-336984	\$20.99	PRORATION
KONSTANTINIDIS GEORGIOS I	23-MV-338076	\$156.10	PRORATION
LOPEZ SEPULVEDA LUZ D	24-MV-340578	\$190.76	OVERPAYMENT
MADERA LUIS A	23-MV-342448	\$330.61 + \$74.38 INT	PRORATION
MANOUSOS ANDREW C	24-MV-342368	\$14.43	PRORATION
MARCUS DEBORAH	24-MV-342505	\$28.18	PRORATION
MARTORANA DAVID & PATRICIA	23-MV-344096	\$42.43	PRORATION
MARQUEZ DARCIDA M	24-MV-342700	\$78.65	PRORATION
MASSEY JOHN G	24-MV-343406	\$25.85	PRORATION
MERCEDES-BENZ VEH TRUST	24-MV-345367	\$301.44	PRORATION
MERCEDES-BENZ VEH TRUST	24-MV-345368	\$311.12	PRORATION
MOSCOSO ROMAN MARIA E	24-MV-347621	\$74.03	PRORATION
NELSON SERGO	24-MV-348959	\$22.22	PRORATION
NIKIFOROS DIMITRIOS & ALEXANDRA	24-MV-349211	\$21.87	PRORATION
NISSAN MOTOR ACCEPTANCE	24-MV-SEE ATTACHED	\$3,951.02	PRORATION
NORWALK CONSERVATORY ARTS	24-MV-349927	\$575.96	OVERPAYMENT
QUINN JOHN T 4 <sup>TH</sup>	23-MV-356685	\$40.12	PRORATION
RAYMOND LAWRENCE S	24-MV-356608	\$6.29	OVERPAYMENT

RESTREPO KATHLEEN C	24-MV-357030	\$176.62	PRORATION
RINALDI MEREDITH C	23-MV-358443	\$137.05	PRORATION
RIZZI RICHARD A	24-MV-357955	\$69.30	EXEMPTION APPLIED
ROSSI JOHN V	24-MV-359388	\$49.83	PRORATION
SIERRA JOHANA L	24-MV-363125	\$49.72	PRORATION
TESLA LEASE TRUST	24-MV-366881	\$366.19	PRORATION
TOYOTA LEASE TRUST	23-MV-SEE ATTACHED	\$3,772.58	ABMNT/PRORTN
TOYOTA LEASE TRUST	24-MV-SEE ATTACHED	\$1,061.79	PRORATION
TOYOTA LEASE TRUST	23-MV-369330	\$591.42	PRORATION
TOYOTA LEASE TRUST	23/24-MV-SEE ATTACHED	\$1,127.74	PRORATION
TOYOTA LEASE TRUST	24-MV-368205	\$129.36	PRORATION
TOYOTA LEASE TRUST	22-MV-377576	\$36.87	MTS ABATEMENT
UGALDE OSORIO VICENTE M	23-MV-370630	\$84.07	ABATEMENT
USB LEASING LT	23-MV-413490	\$404.03	PRORATION
USB LEASING LT	24-MV-369989	\$427.90	PRORATION
VITERETTO CAROLINE L	23-MV-373354	\$185.67	PRORATION
VW CREDIT LEASING LTD	23/24-MV-SEE ATTACHED	\$860.42	PRORATION
VW CREDIT LEASING LTD	24-MV-372617	\$82.87	PRORATION
WEIGEL DULCE	24-MV-373483	\$11.51	PRORATION

## SPECIAL REQUEST

RUSSELL SPEEDERS CAR WASH

64 CONNECTICUT AVE

1-2-33-0

24-RE-124616 \$30,352.10

PAID IN ERROR

RUSSELL SPEEDERS CAR WASH

498 WESTPORT AVE

5-8-115-0

24-RE-109689 \$30,995.46

PAID IN ERROR

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

**Inquiry Report**  
 Bill #  
 Unique\_id  
 Dist

NORWALK TAX COLLECTOR  
 Name  
 Address  
 City/State/Zip

Interest Date : 09/23/2025  
 Prop Loc/Veh. Info./Plan-Sew  
 MBL/LINK #  
 Flags

TOT Inst  
 TOT Adj  
 TOT Paid  
 Page : 1  
 Tax Due  
 Int Due  
 Due Now  
 Balance  
 Due Now  
 Discount

Account #	Description	Link #	Back Taxes/Bank	CIVLS	TOT Inst	TOT Adj	TOT Paid	Tax Due	Int Due	Due Now	Balance
2023-03-0300284-00	ACAR LEASING LTD	ABS6262/1GCUYED8M2277810/2021/CHEVR/SILVERAD			1,010.16			-83.85	0.00	-83.85	
300284	4001 EMBARCADERO DR	LINK # 2023-MV-0046043									
M052	ARLINGTON TX 76014-4106	Back Taxes/Bank - M052/DWV CIVLS: 100354-6287087-Y			-83.85			0.00		-83.85	
2023-03-0300421-00	ACAR LEASING LTD	AZ65190/KL79MRS19MB074354/2021/CHEVR/TRAILBLA			557.99			-325.32	0.00	-325.32	
300421	4001 EMBARCADERO DR	LINK # 2023-MV-0046056									
M052	ARLINGTON TX 76014-4106	Back Taxes/Bank - M052/DWV CIVLS: 100354-6094370-Y			-325.32			0.00		-325.32	
2023-03-0300442-00	ACAR LEASING LTD	BA75676/1GCGTEEN9M1155038/2021/CHEVR/COLORADO			930.63			-542.57	0.00	-542.57	
300442	4001 EMBARCADERO DR	LINK # 2023-MV-0046058									
M052	ARLINGTON TX 76014-4106	Back Taxes/Bank - M052/DWV CIVLS: 100354-6083468-Y			-542.57			0.00		-542.57	
2023-03-0300443-00	ACAR LEASING LTD	BA77216/1GCUYED6M2137349/2021/CHEVR/SILVERAD			1,010.16			-252.54	0.00	-252.54	
300443	4001 EMBARCADERO DR	LINK # 2023-MV-0046058									
M052	ARLINGTON TX 76014-4106	Back Taxes/Bank - M052/DWV CIVLS: 100354-6105501-Y			-252.54			0.00		-252.54	
2023-03-0300451-00	ACAR LEASING LTD	BB17435/1GCUYED7M2257788/2021/CHEVR/SILVERAD			1,010.16			-252.54	0.00	-252.54	
300451	4001 EMBARCADERO DR	LINK # 2023-MV-0046059									
M052	ARLINGTON TX 76014-4106	Back Taxes/Bank - M052/DWV CIVLS: 100354-6195809-Y			-252.54			0.00		-252.54	
2023-03-0300466-00	ACAR LEASING LTD	BB80859/1GNEVGK6MJ140787/2021/CHEVR/TRVERSE			702.11			-468.30	0.00	-468.30	
300466	4001 EMBARCADERO DR	LINK # 2023-MV-0046061									
M052	ARLINGTON TX 76014-4106	Back Taxes/Bank - M052/DWV CIVLS: 100354-6191547-Y			-468.30			0.00		-468.30	
2023-03-0300484-00	ACAR LEASING LTD	BD63342/1GKS2HKD4MR411294/2021/GMC/YUKON XL			1,511.01			-377.73	0.00	-377.73	
300484	4001 EMBARCADERO DR	LINK # 2023-MV-0046063									
M052	ARLINGTON TX 76014-4106	Back Taxes/Bank - M052/DWV CIVLS: 100354-6386022-Y			-377.73			0.00		-377.73	
2023-03-0300515-00	ACAR LEASING LTD	BG01077/1G6D35R62N0810351/2022/CADILL/CTS-V BL			2,163.13			-1,442.81	0.00	-1,442.81	
300515	4001 EMBARCADERO DR	LINK # 2023-MV-0046066									
M052	ARLINGTON TX 76014-4106	Back Taxes/Bank - M052/DWV CIVLS: 100354-6597938-Y			-1,442.81			0.00		-1,442.81	
# Of Acct (s) : 8					2,163.13			0.00		0.00	
					8,895.35			-3,998.20		-3,998.20	
					-3,998.20			0.00		-3,998.20	
					8,895.35			0.00		0.00	

SEP 23 2025

**Inquiry Report**  
 Bill#  
 Unique\_id  
 Dist

**NORWALK TAX COLLECTOR**  
 Name  
 Address  
 City/State/Zip

**Interest Date : 10/08/2025**  
 Prop Loc/Veh. Info./Plan-Sew  
 MBL/LINK #  
 Flags

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

**OCT 08 2025**

2023-03-0300254-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300254 M052  
 0AMWL4/1GNSKSKD7MR34811/2021/CHEVR/TAHOE K1  
 LINK # 2023-MV-0046040  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6278561-Y  
 1,442.85 -480.48 0.00 -480.48

2023-03-0300264-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300264 M052  
 325UYO/3GTU9FELMGI28763/2021/GMC/SIERRA K  
 LINK # 2023-MV-0046041  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6072716-Y  
 1,214.65 -708.14 0.00 -708.14

2023-03-0300273-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300273 M052  
 761YOB/1GNEVJKW4MJ111706/2021/CHEVR/TRAVVERSE  
 LINK # 2023-MV-0046041  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6065555-Y  
 827.08 -688.96 0.00 -688.96

2023-03-0300275-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300275 M052  
 B25YLE/3GNAXUEV3MS123664/2021/CHEVR/EQUINOX  
 LINK # 2023-MV-0046042  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6109520-Y  
 549.22 -274.61 0.00 -274.61

2023-03-0300297-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300297 M052  
 AC98341/K14MMESL3LB126964/2020/BUICK/ENCORE G  
 LINK # 2023-MV-0046044  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6044541-Y  
 510.27 -297.49 0.00 -297.49

2023-03-0300339-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300339 M052  
 AL45394/3GKALTEVQML315259/2021/GMC/TERRAIN  
 LINK # 2023-MV-0046048  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6107720-Y  
 621.61 -259.23 0.00 -259.23

2023-03-0300345-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300345 M052  
 AM09392/3GNAXUEV6ML378996/2021/CHEVR/EQUINOX  
 LINK # 2023-MV-0046049  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6286247-Y  
 549.22 -91.73 0.00 -91.73

2023-03-0300361-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300361 M052  
 AP79336/3GKALTEV4ML40075/2021/GMC/TERRAIN  
 LINK # 2023-MV-0046050  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6381343-Y  
 593.04 -99.03 0.00 -99.03

2023-03-0300378-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300378 M052  
 A118422/3GKALVEV5NL37639/2022/GMC/TERRAIN  
 LINK # 2023-MV-0046052  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6567891-Y  
 692.37 -634.92 0.00 -634.92

2023-03-0300394-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300394 M052  
 AM23558/3GCUVEEDZMG277558/2021/CHEVR/SILVERAD  
 LINK # 2023-MV-0046054  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6261879-Y  
 1,010.16 -168.70 0.00 -168.70

2023-03-0300413-00 ACAR LEASING LTD 4001 EMBARCADERO DR ARLINGTON TX 76014-4106  
 300413 M052  
 AY67922/1GTU9FEL3M2337664/2021/GMC/SIERRA K  
 LINK # 2023-MV-0046055  
 Back Taxes/Bank - M052/DWV CIVLS: 100354-6299178-Y  
 1,214.65 -303.66 0.00 -303.66

2023-03-0300453-00 ACAR LEASING LTD  
 BB34031/K14MMESL9LB111014/2020/BUICK/ENCORE G

300453 4001 EMBARCADERO DR ARLINGTON TX 76014-4106 LINK # 2023-MV-0046059 OCT 08 2025 510.27 -340.34 -340.34  
 M052 Back Taxes/Bank - M052/DWV CIVLS: 100354-6132183-Y -340.34 0.00 -340.34

2023-03-0300455-00 ACAR LEASING LTD BB48900/KL79MRS14NB127883/2022/CHEVR/TRAILBLA 510.27 0.00 0.00  
 300455 4001 EMBARCADERO DR ARLINGTON TX 76014-4106 LINK # 2023-MV-0046060 -99.61 -99.61 -99.61  
 M052 Back Taxes/Bank - M052/DWV CIVLS: 100354-6726892-Y -99.61 0.00 -99.61

2023-03-0300483-00 ACAR LEASING LTD BD50505/1GNEVHK6MJ242015/2021/CHEVR/TRAVERSE 596.61 0.00 0.00  
 300483 4001 EMBARCADERO DR ARLINGTON TX 76014-4106 LINK # 2023-MV-0046062 751.45 -250.24 -250.24  
 M052 Back Taxes/Bank - M052/DWV CIVLS: 100354-6344646-Y -250.24 0.00 -250.24

2023-03-0300502-00 ACAR LEASING LTD BE77740/1GYF2BR48MF081487/2021/CADIL/XT4 LUXU 751.45 0.00 0.00  
 300502 4001 EMBARCADERO DR ARLINGTON TX 76014-4106 LINK # 2023-MV-0046064 698.86 -58.00 -58.00  
 M052 Back Taxes/Bank - M052/DWV CIVLS: 100354-6506980-Y -58.00 0.00 -58.00

2023-03-0300600-00 ACAR LEASING LTD C267780/1GCPYCF1M2172982/2021/CHEVR/SILVERAD 698.86 0.00 0.00  
 300600 4001 EMBARCADERO DR ARLINGTON TX 76014-4106 LINK # 2023-MV-0046074 961.79 -401.08 -401.08  
 M052 Back Taxes/Bank - M052/DWV CIVLS: 100354-6113799-Y -401.08 0.00 -401.08

# OF Acct (s) : 16  
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 -5,156.22 0.00 -5,156.22  
 12,744.10 0.00 0.00

2024-03-0322483-00      FINANCIAL SERVICES VEHICLE TRUST      AB70500/WMM53DK05N2S08868/2022/MINI/COOPER S

322483      PO BOX 1910      LINK # 2024-MV-0049208      343.64      -229.22      -229.22

M016      COCKEYSVILLE MD 21030-7910      Bank - M016/DMV CIVLS: 105942-6561726-Y      -229.22      0.00      -229.22

2024-03-0322515-00      FINANCIAL SERVICES VEHICLE TRUST      ASS0124/SUXCWM2C00N9K78000/2022/BMW/X7 XDRIV      922.68      -615.43      -615.43

322515      PO BOX 1910      LINK # 2024-MV-0049207      -615.43      0.00      -615.43

M016      COCKEYSVILLE MD 21030-7910      Bank - M016/DMV CIVLS: 105942-6539980-Y      922.68      0.00      0.00

2024-03-0322517-00      FINANCIAL SERVICES VEHICLE TRUST      AT03674/SUXS3DP03N9N05414/2022/BMW/X3 XDRIV      562.98      -234.76      -234.76

322517      PO BOX 1910      LINK # 2024-MV-0049213      -234.76      0.00      -234.76

M016      COCKEYSVILLE MD 21030-7910      Bank - M016/DMV CIVLS: 105942-6724191-Y      562.98      0.00      0.00

2024-03-0322558-00      FINANCIAL SERVICES VEHICLE TRUST      BC59361/WBX57DP02RN264368/2024/BMW/X3 XDRIV      677.82      -452.10      -452.10

322558      PO BOX 1910      LINK # 2024-MV-0049233      -452.10      0.00      -452.10

M016      COCKEYSVILLE MD 21030-7910      Bank - M016/DMV CIVLS: 105942-7382501-Y      677.82      0.00      0.00

2024-03-0322604-00      FINANCIAL SERVICES VEHICLE TRUST      BG95439/SUXS3DP01N9M10219/2022/BMW/X3 XDRIV      562.98      -281.49      -281.49

322604      PO BOX 1910      LINK # 2024-MV-0049212      -281.49      0.00      -281.49

M016      COCKEYSVILLE MD 21030-7910      Bank - M016/DMV CIVLS: 105942-6672615-Y      562.98      0.00      0.00

2024-03-0322610-00      FINANCIAL SERVICES VEHICLE TRUST      BG96293/SUX33EUV08R9079416/2024/BMW/X5 M60I      1,237.72      -516.12      -516.12

322610      PO BOX 1910      LINK # 2024-MV-0049227      -516.12      0.00      -516.12

M016      COCKEYSVILLE MD 21030-7910      Bank - M016/DMV CIVLS: 105942-7258406-Y      1,237.72      0.00      0.00

# Of Acct (s) : 6      4,307.82      -2,329.12      -2,329.12

4,307.82      -2,329.12      -2,329.12

4,307.82      0.00      0.00

SEP 23 2025

Bill#      Unique\_id      Dist

Name      Address      City/State/Zip

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

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

2024-03-0325627-00      GEL UNLIMITED LLC      AP28576/ZPBRRFB88H6D75551/2017/RAM/PROMASTE      213.84      -142.63      -142.63

325627      1636 NE 17TH TER      LINK # 2024-MW-0016443      -142.63      0.00      -142.63

2024-03-0325628-00      GEL UNLIMITED LLC      /DMV CIVLS: 6991954-6050115-N      213.84      0.00      0.00

325628      1636 NE 17TH TER      BJ82828/2T1BU4EE2DC937615/2013/TOYOT/COROLLA/      87.56      -58.41      -58.41

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      -58.41      0.00      -58.41

325630      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-6956199-N      87.56      0.00      0.00

2024-03-0325630-00      GEL UNLIMITED LLC      C312203/3N6CM0KN3GK701674/2016/NISSA/NV 200 2      167.64      -69.92      -69.92

325630      1636 NE 17TH TER      LINK # 2024-MW-0016443      -69.92      0.00      -69.92

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      167.64      0.00      0.00

325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      469.04      -270.96      -270.96

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      469.04      0.00      0.00

325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      -270.96      0.00      -270.96

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325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      469.04      -270.96      -270.96

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      469.04      0.00      0.00

325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      -270.96      0.00      -270.96

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      -270.96      0.00      -270.96

325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      469.04      -270.96      -270.96

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      469.04      0.00      0.00

325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      -270.96      0.00      -270.96

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      -270.96      0.00      -270.96

325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      469.04      -270.96      -270.96

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      469.04      0.00      0.00

325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      -270.96      0.00      -270.96

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      -270.96      0.00      -270.96

325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      469.04      -270.96      -270.96

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      469.04      0.00      0.00

325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      -270.96      0.00      -270.96

2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      -270.96      0.00      -270.96

325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      469.04      -270.96      -270.96

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325630      FT LAUDERDALE FL 33305-3422      LINK # 2024-MW-0016443      -270.96      0.00      -270.96

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2024-03-0325630-00      FT LAUDERDALE FL 33305-3422      /DMV CIVLS: 6991954-4227290-N      469.04      0.00      0.00

SEP 23 2025

349543 P O BOX 254648 LINK # 2024-MV-0049522 425.70 -354.62 -354.62  
 M025 SACRAMENTO CA 95865 Back Taxes/Bank - M025/DWV CIVLS: 139836-6697065-Y -354.62 0.00 -354.62

2024-03-0349598-00 NISSAN INFINITI LT LLC BK71103/JN8BT3BB7PW190505/2023/NISSA/ROGUE SV 399.96 -333.17 -333.17  
 349598 P O BOX 254648 LINK # 2024-MV-0049532 -333.17 0.00 -333.17  
 M025 SACRAMENTO CA 95865 Back Taxes/Bank - M025/DWV CIVLS: 139836-6968742-Y 399.96 0.00 0.00

2024-03-0349605-00 NISSAN INFINITI LT LLC BL06957/5N1BT3BB2PC813151/2023/NISSA/ROGUE SV 399.96 -366.76 -366.76  
 349605 P O BOX 254648 LINK # 2024-MV-0049536 -366.76 0.00 -366.76  
 M025 SACRAMENTO CA 95865 Back Taxes/Bank - M025/DWV CIVLS: 139836-7024385-Y 399.96 0.00 0.00

2024-03-0349721-00 NISSAN INFINITI LT LLC CHALES/1N6ED0EB2MN709409/2021/NISSA/FRONTIER 372.90 -248.73 -248.73  
 349721 P O BOX 254648 LINK # 2024-MV-0049512 -248.73 0.00 -248.73  
 M025 SACRAMENTO CA 95865 Back Taxes/Bank - M025/DWV CIVLS: 139836-6393686-Y 372.90 0.00 0.00

# Of Acct (s) : 14  
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 -3,951.02 0.00 -3,951.02  
 4,904.68 0.00 0.00

SEP 18 2025

Inquiry Report  
 Bill#  
 Unique\_id  
 Dist

NORMALK TAX COLLECTOR  
 Name  
 Address  
 City/State/zip

Interest Date : 05/08/2025  
 Prop Loc/Veh. Info./Plan-Sew  
 MBL/LINK #  
 Flags

Page : 1  
 Tax Due  
 Int Due

TOT Inst  
 TOT Adj  
 TOT Paid  
 L/F/Bint Due  
 Balance  
 Due Now  
 Discount

2023-03-0369169-00	TOYOTA LEASE TRUST	AL32287/5TDBBRCH9MS524310/2021/TOYOT/HIGHLAND	800.46	-800.46	0.00	-800.46
369169	3200 WEST RAY ROAD	LINK # 2023-MV-0046585	-800.46	0.00	0.00	-800.46
M087	CHANDLER AZ 85226	Back Taxes/Bank - M087/DMV CIVLS: 139809-6206131-Y	800.46	0.00	0.00	0.00
2023-03-0369247-00	TOYOTA LEASE TRUST	AT13747/JTDBARB29K2210302/2019/LEXUS/NX 300	648.88	-270.59	0.00	-270.59
369247	3200 WEST RAY ROAD	LINK # 2023-MV-0046593	-270.59	0.00	0.00	-270.59
M087	CHANDLER AZ 85226	Back Taxes/Bank - M087/DMV CIVLS: 139809-5352201-Y	648.88	0.00	0.00	0.00
2023-03-0369368-00	TOYOTA LEASE TRUST	BA46449/5TDBRBH4LS10567/2020/TOYOT/HIGHLAND	678.41	-282.88	0.00	-282.88
369368	3200 WEST RAY ROAD	LINK # 2023-MV-0046605	-282.88	0.00	0.00	-282.88
M087	CHANDLER AZ 85226	Back Taxes/Bank - M087/DMV CIVLS: 139809-6061521-Y	678.41	0.00	0.00	0.00
2023-03-0369447-00	TOYOTA LEASE TRUST	BB66065/JTJHZMDA2M2051350/2021/LEXUS/RX 350	958.22	-399.58	0.00	-399.58
369447	3200 WEST RAY ROAD	LINK # 2023-MV-0046613	-399.58	0.00	0.00	-399.58
M087	CHANDLER AZ 85226	Back Taxes/Bank - M087/DMV CIVLS: 139809-6155720-Y	958.22	0.00	0.00	0.00
2023-03-0369463-00	TOYOTA LEASE TRUST	BC04865/JTND4MBE3M3131641/2021/TOYOT/COROLLA	513.52	-299.38	0.00	-299.38
369463	3200 WEST RAY ROAD	LINK # 2023-MV-0046615	-299.38	0.00	0.00	-299.38
M087	CHANDLER AZ 85226	Back Taxes/Bank - M087/DMV CIVLS: 139809-6242292-Y	513.52	0.00	0.00	0.00
2023-03-0369635-00	TOYOTA LEASE TRUST	BF20509/JTJKGCEZ6N5000962/2022/LEXUS/NX 350	974.77	-650.17	0.00	-650.17
369635	3200 WEST RAY ROAD	LINK # 2023-MV-0046632	-650.17	0.00	0.00	-650.17
M087	CHANDLER AZ 85226	Back Taxes/Bank - M087/DMV CIVLS: 139809-6550487-Y	974.77	0.00	0.00	0.00
2023-03-0369719-00	TOYOTA LEASE TRUST	BG79264/JTDEAMDEXNJ055282/2022/TOYOT/COROLLA	587.85	-539.06	0.00	-539.06
369719	3200 WEST RAY ROAD	LINK # 2023-MV-0046640	-539.06	0.00	0.00	-539.06
M087	CHANDLER AZ 85226	Back Taxes/Bank - M087/DMV CIVLS: 139809-6660192-Y	587.85	0.00	0.00	0.00
2023-04-0413157-00	TOYOTA LEASE TRUST	BN01892/4T1G11BKOR0114730/2024/TOYOT/CAMRY SE	611.68	-333.53	0.00	-333.53
413157	3200 WEST RAY ROAD	LINK # 2023-MS-0011009	-333.53	0.00	0.00	-333.53
S821	CHANDLER AZ 85226	Bank - S821/DMV CIVLS: 139809-7250102-Y	611.68	0.00	0.00	0.00
2023-04-0413274-00	TOYOTA LEASE TRUST	A217347/JM3KFBDMX11851826/2020/MAZDA/CX-5 GRA	591.42	-196.93	0.00	-196.93
413274	3200 WEST RAY ROAD	LINK # 2023-MS-0011026	-196.93	0.00	0.00	-196.93
S821	CHANDLER AZ 85226	Bank - S821/DMV CIVLS: 139809-5974834-Y	591.42	0.00	0.00	0.00
# Of Acct (s) : 9			6,365.21	-3,772.58	0.00	-3,772.58
			-3,772.58	0.00	0.00	-3,772.58
			6,365.21	0.00	0.00	0.00

MAY 08 2025

Inquiry Report

NORMANK TAX COLLECTOR

Interest Date : 09/19/2025

Bill#

Name

Prop Loc/Veh. Info./Plan-Sew

Unique\_id

Address

MBL/LINK #

TOT Inst  
TOT Adj  
TOT Paid

Page : 1  
Tax Due  
Int Due  
L/F/Bint Due

Balance  
Due Nov  
Discount

City/State/zip

2024-03-0368380-00

TOYOTA LEASE TRUST

BB60514/UTJAM7BX4MS285383/2021/LEXUS/GX 460 P

645.48

-430.54

-430.54

368380  
M032

3200 WEST RAY ROAD  
CHANDLER AZ 85226

LINK # 2024-MV-0049615  
Bank - M032/DMV CIVLS: 139809-6167425-Y

-430.54

0.00

-430.54

2024-03-0368531-00

TOYOTA LEASE TRUST

BG07347/2T2S2MDA3NC336727/2022/LEXUS/RX 350 F

618.42

-360.54

-360.54

368531  
M032

3200 WEST RAY ROAD  
CHANDLER AZ 85226

LINK # 2024-MV-0049632  
Bank - M032/DMV CIVLS: 139809-6620504-Y

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0.00

-360.54

2024-03-0368606-00

TOYOTA LEASE TRUST

BH67288/5TDLZRBH8NS244574/2022/TOYOT/HIGHLAND

541.42

-270.71

-270.71

368606  
M032

3200 WEST RAY ROAD  
CHANDLER AZ 85226

LINK # 2024-MV-0049646  
Bank - M032/DMV CIVLS: 139809-6794676-Y

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0.00

-270.71

# Of Acct (s) : 3

1,805.32  
-1,061.79  
1,805.32

-1,061.79  
0.00  
0.00

-1,061.79  
0.00  
0.00

SEP 19 2025

Inquiry Report  
 Bill#  
 Unique\_id  
 Dist

NORWALK TAX COLLECTOR  
 Name  
 Address  
 City/State/Zip

Interest Date : 09/23/2025  
 Prop Loc/Veh. Info./Plan-Sew  
 MBL/LINK #  
 Flags

TOT Inst  
 TOT Adj  
 TOT Paid

Page : 1  
 Tax Due  
 Int Due  
 L/F/Bint Due

Balance  
 Due Now  
 Discount

2023-03-0369125-00 TOYOTA LEASE TRUST  
 369125 M087 3200 WEST RAY ROAD CHANDLER AZ 85226  
 AP48563/STDBRFRHRS706701/2019/TOYOT/HIGHLAND  
 LINK # 2023-MV-0046581  
 Back Taxes/Bank - M087/DMV CIVLS: 139809-5698874-Y  
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2023-03-0369188-00 TOYOTA LEASE TRUST  
 369188 M087 3200 WEST RAY ROAD CHANDLER AZ 85226  
 AN02136/STDBRCHOMS519390/2021/TOYOT/HIGHLAND  
 LINK # 2023-MV-0046587  
 Back Taxes/Bank - M087/DMV CIVLS: 139809-6037393-Y  
 876.42 -291.85 0.00 -291.85  
 876.42 -291.85 0.00 -291.85

2023-03-0369649-00 TOYOTA LEASE TRUST  
 369649 M087 3200 WEST RAY ROAD CHANDLER AZ 85226  
 BF60963/JTJGCE23N2003793/2022/LEXUS/NX 350  
 LINK # 2023-MV-0046633  
 Back Taxes/Bank - M087/DMV CIVLS: 139809-6603876-Y  
 989.06 -82.10 0.00 -82.10  
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2024-03-0368231-00 TOYOTA LEASE TRUST  
 368231 M032 3200 WEST RAY ROAD CHANDLER AZ 85226  
 AN02136/STDBRCHOMS519390/2021/TOYOT/HIGHLAND  
 LINK # 2024-MV-0049613  
 Bank - M032/DMV CIVLS: 139809-6037393-Y  
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# Of Acct (s) : 4  
 2,981.65 -1,127.74 -1,127.74  
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SEP 23 2025

Inquiry Report  
 Bill# Unique\_id Dist  
 Name Address City/State/Zip  
 Interest Date : 09/23/2025  
 Prop Loc/Veh. Info./Plan-Sew  
 MBL/LINK #  
 Flags

2023-03-0373681-00 VW CREDIT LEASING LTD AV42675/MAUDAAF4XMN010796/2021/AUDI/A4 PREMI

373681 M094 1401 FRANKLIN BLVD LIBERTYVILLE IL 60048-4460  
 LINK # 2023-MV-0046739  
 Bank - M094/DWV CIVLS: 139869-6283325-Y

2023-03-0373746-00 VW CREDIT LEASING LTD BB19112/3VV2B7AX9MM046292/2021/VOLKS/TIGUAN S

373746 M094 1401 FRANKLIN BLVD LIBERTYVILLE IL 60048-4460  
 LINK # 2023-MV-0046745  
 Bank - M094/DWV CIVLS: 139869-6123913-Y

2024-03-0372624-00 VW CREDIT LEASING LTD BC60643/3VWC57BU0MM059542/2021/VOLKS/JETTA S

372624 M036 1401 FRANKLIN BLVD LIBERTYVILLE IL 60048-4460  
 LINK # 2024-MV-0049788  
 Bank - M036/DWV CIVLS: 139869-6302163-Y

# OF Acct (s) : 3

TOT Inst	Tax Due	Balance
TOT Adj	Int Due	Due Now
TOT Paid	L/F/Bint Due	Discount
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-308.20	0.00	-308.20
739.11	0.00	0.00
570.97	-332.88	-332.88
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570.97	0.00	0.00
219.34	-219.34	-219.34
-219.34	0.00	-219.34
219.34	0.00	0.00
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-860.42	0.00	-860.42
1,529.42	0.00	0.00

SEP 23 2025

GENERAL DATA REAL ESTATE NORWALK TAX COLLECTOR

AS OF 10/29/2025



BILL NO: 2024-01-0124616  
 UNIQUE ID: 1-2-33-0  
 LINK#: 200  
 FILE#: 4402-98  
 BANK: 1 -  
 ESCROW: 4402-98  
 VOL/PAGE: 1 -  
 LIEN VOL/PAGE: 1 -  
 DISTRICT: 1 -

ORIGINAL OWNER: SIXTY FOUR CONNECTICUT AVENUE-  
 C/O: ASSOCIATES LLC  
 ADDRESS: 8 PEABODY LN  
 ADDRESS2: WESTPORT CT 06880  
 CITY ST ZIP: WESTPORT CT 06880  
 COUNTRY: 64 CONNECTICUT AVE  
 PROP LOC.:  
 EXR PROP LOC: M/B/L: 1 2 33 0

PLAN CODE: FLO  
 PROP ASSESSED: 1,269,780  
 EXEMPTIONS: 65,300  
 COC CHANGE:  
 NET VALUE: 1,204,480  
 MILL RATE: 23.9001

DESCRIPTION: 0  
 ELD CODE:  
 EXMPT CHANGE:

\*\*\* BILLED \*\*\*  
 INST1 14,393.60 TOWN  
 INST2 14,393.60  
 INST3 0.00  
 INST4 0.00  
 ADJS 0.00  
 TOT TAX 28,787.20  
 TOTAL PAID: 28,787.20  
 SEWER 15,958.50  
 15,958.50  
 0.00  
 0.00  
 0.00  
 0.00  
 31,917.00  
 31,917.00  
 TOTALS 30,352.10  
 30,352.10  
 0.00  
 0.00  
 0.00  
 0.00  
 60,704.20  
 60,704.20

\*\*\* PAYMENTS \*\*\*

TYPE	CYCLE	DATE	ADJ	TERM/BATCH/SEQ	INST	AMOUNT	INTEREST	LIENS	FEES	TOTALS
Pmt	1	07/28/2025		20/881/122	T	30,352.10	0.00	0.00	0.00	30,352.10
Pmt	1	07/28/2025		11/167/4019	T	30,352.10	0.00	0.00	0.00	30,352.10
TOTAL PAYMENTS						60,704.20	0.00	0.00	0.00	60,704.20

TOTAL BALANCE DUE AS OF 10/29/2025

INT DUE 0.00 TOWN  
 LIEN DUE 0.00 SEWER  
 FEES DUE 0.00  
 TAX DUE NOW 0.00  
 TOT DUE NOW 0.00  
 BALANCE DUE 0.00

\*\*\* FLAGS \*\*\*

Circuit Breaker Amount 0  
 Invalid Address Flag No

Benefit Year

0

GENERAL DATA REAL ESTATE NORMALK TAX COLLECTOR

AS OF 10/29/2025



BILL NO: 2024-01-0109689  
 UNIQUE ID: 5-8-115-0  
 LINK#  
 FILE#  
 BANK: 200  
 ESCROW:  
 VOL/PAGE: 3379-285  
 LIEN VOL/PAGE:  
 DISTRICT: 4

ORIGINAL OWNER: FOUR HUNDRED NINETY-EIGHT -  
 C/O: - WESTPORT AVENUE LLC  
 ADDRESS: 8 HUNTINGTON ST STE # 301  
 ADDRESS2:  
 CITY ST ZIP: HUNTINGTON CT 06484  
 COUNTRY:  
 PROP LOC.:  
 EXR PROP LOC: 498 WESTPORT AVE

PLAN CODE: FLO  
 PROP ASSESSED: 1,287,440  
 EXEMPTIONS:  
 COC CHANGE:  
 NET VALUE: 1,287,440  
 MILL RATE: 23.9459

DESCRIPTION:  
 ELD CODE: 0  
 EXMPT CHANGE:

\*\*\* BILLED \*\*\*

INST1	TOWN	15,414.46	SEWER	15,581.00	TOTALS	30,995.46
INST2		15,414.46		15,581.00		30,995.46
INST3		0.00		0.00		0.00
INST4		0.00		0.00		0.00
ADUS		0.00		0.00		0.00
TOT TAX		30,828.92		31,162.00		61,990.92
TOTAL PAID:		30,828.92		31,162.00		61,990.92

\*\*\* PAYMENTS \*\*\*

TYPE	CYCLE	DATE	ADJ	TERM/BATCH/SEQ	INST	AMOUNT	INTEREST	LIENS	FEES	TOTALS
Pmt	1	07/28/2025		20/881/115	T	30,995.46	0.00	0.00	0.00	30,995.46
Pmt	1	07/28/2025		11/167/4114	T	30,995.46	0.00	0.00	0.00	30,995.46
TOTAL PAYMENTS						61,990.92	0.00	0.00	0.00	61,990.92
TOTAL BALANCE DUE AS OF 10/29/2025										

INT DUE	TOWN	0.00	SEWER	0.00	TOTAL	0.00
LIEN DUE		0.00		0.00		0.00
FEES DUE		0.00		0.00		0.00
TAX DUE NOW		0.00		0.00		0.00
TOT DUE NOW		0.00		0.00		0.00
BALANCE DUE		0.00		0.00		0.00

\*\*\* FLAGS \*\*\*

Circuit Breaker Amount 0  
 Benefit Year 0  
 Invalid Address Flag No

**GENERAL DATA MOTOR VEHICLE NORWALK TAX COLLECTOR**

**AS OF 11/04/2025**



BILL NO: 2022-03-0377576  
 UNIQUE ID: MVF00141

NAME: TOYOTA LEASE TRUST  
 C/O: 1650 S PRICE RD UNIT 200  
 ADDRESS: CHANDLER AZ 85286  
 CITY ST ZIP:  
 COUNTRY:

FILE#  
 BANK:  
 ESCROW:

DISTRICT:  
 PROP ASSESSED:  
 EXEMPTIONS:  
 COC CHANGE:  
 COC #:  
 EXEMPT Change:  
 NET VALUE:

YR/MAKE/MDL: 2019 / TOYOT / COROLLA  
 REG/CL/ID: 01 / 2T1BURHE0KC216182  
 ASSMNT CHANGE:  
 TOWN BENEFIT: 0.00  
 REG# EXPR:

MILL RATE: 30.4670

\*\*\* BILLED \*\*\*

	TOWN	SEWER	TOTALS
INST1	0.00	0.00	0.00
INST2	0.00	0.00	0.00
INST3	0.00	0.00	0.00
INST4	0.00	0.00	0.00
ADJ5	0.00	0.00	0.00
TOT TAX	0.00	0.00	0.00
TOTAL PAID:	36.87	0.00	36.87

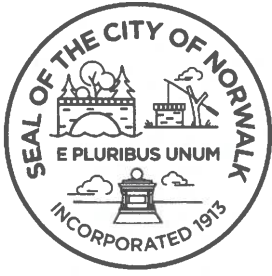
\*\*\* PAYMENTS \*\*\*

TYPE	CYCLE	DATE	ADJ	TERM/BATCH/SEQ	INST	AMOUNT	INTEREST	LIENS	Fees	TOTALS
Adj	4	10/02/2025		99/9999/1	T	0.00	0.00	0.00	0.00	0.00
Pmt	3	09/15/2025	31-2256754M	1/380/32	T	-437.75	13.13	0.00	0.00	50.00
Pmt	3	09/15/2025		1/380/29	T	36.87	0.00	0.00	0.00	50.00
VOID	3	09/15/2025		1/380/28	T	0.00	-13.13	0.00	0.00	-50.00
Pmt	3	09/15/2025		1/380/27	T	-437.75	13.13	0.00	0.00	-500.88
Adj	1	07/30/2025	2254469M	99/9999/1	T	437.75	0.00	0.00	0.00	500.88
TOTAL PAYMENTS										0.00
TOTAL BALANCE DUE AS OF 11/04/2025										100.00

	TOWN	SEWER	TOTAL
INT DUE	0.00	0.00	0.00
LIEN DUE	0.00	0.00	0.00
FES DUE	0.00	0.00	0.00
TAX DUE NOW	-36.87	0.00	-36.87
TOT DUE NOW	-36.87	0.00	-36.87
BALANCE AMT	-36.87	0.00	-36.87

\*\*\* FLAGS \*\*\*  
 Circuit Breaker Amt 0  
 InvalId Address Flag No  
 Last Adjustment Reason LESSEE NEW OWNER 3/9/22 CIVILS PW

FINANCE AND CLAIMS COMMITTEE UPDATE \$25,000 and Greater and Under \$100,000						
REPORTING PERIOD	PURCHASING SOLICITATION # / NONCOMPETITIVE PROCUREMENT FORM #/PO #	SOLICITATION OPENING DATE / NONCOMPETITIVE PROCUREMENT FORM DATE	DEPARTMENT	VENDOR	DESCRIPTION / SOLICITATION TITLE	AMOUNT
C3Q2025	BOE IT-07022025-6-CDW Education- GEM AI-FC	7/2/2025	BOE IT	CDW Education	Addition to existing Agreement	\$36,000.00
C3Q2025	BOE IT-07022025-4-Touch Tech Pro-FC	7/2/2025	BOE IT	Touch Tech Pro	PEPPM Contract-AV Equipment at Concord St. School	\$56,845.00
C3Q2025	2600827	7/22/2025	BOE	IXL	Site License Renewal- Curriculum	\$81,712.50
C3Q2025	4458	7/24/2025	Building Management	Supertech Inc	Concert Hall Lighting	\$86,970.99
C3Q2025	2600948	7/25/2025	DPW	The Trailer Depot LLC	CT DAS 24PSX0016- equipment trailers	\$26,698.00
C3Q2025	2601133	8/1/2025	NPD	TELREPCO	CT DAS 23PSX0163AC-4 equipment for new fleet	\$88,995.00
C3Q2025	2601146	8/4/2025	DPW	Mohawk Lifts LLC	CT DAS 22PSX0228-tire changer	\$29,612.58
C3Q2025	2601218	8/7/2025	Norwalk Public Library	Gengras Ford LLC	van	\$50,770.50
C3Q2025	2601530	8/22/2025	BOE-IT	Whalley Computers	CT DAS 23PSX0163- computers	\$92,646.00
C3Q2025	2601577	8/25/2025	NPD	TJ Morris & Son	CT DAS 19PSX0220- equipment	\$60,000.00
C3Q2025	2601604	8/27/2025	BOE-IT	SHI	NCP6-license renewal	\$95,031.90
C3Q2025	2601612	8/29/2025	NPD	Colonial Ford Inc	animal control van	\$51,944.70
C3Q2025	2601611	8/29/2025	NPD	Colonial Ford Inc	prisoner van	\$94,819.80
C3Q2025	2601681	9/10/2025	IT	DELL MARKETING, LP	OMNIA-National Cooperative Purchasing Alliance (NCPA) 01-143 Contract Code C000001019611- Computers	\$49,591.75
C3Q2025	NFD-09112025-4-Gengras-FC	9/11/2025	NFD	Gengras Ford LLC	CT DAS 24PSX0110-2 Ford Rangers	\$66,352.60
C3Q2025	NFD-09112025-4-Northeast Generator- Generator Replacement Only Station 6- FC	9/11/2025	NFD	Northeast Generator	CT DAS 18PSX0307	\$97,837.04
C3Q2025	DPW-09172025-4-Gengras-Maverick- Ford 250 Replacements-FC	9/17/2025	DPW	Gengras Ford LLC	CT DAS 24PSX0110-2 Ford Maverick Hybrid Pickups	\$58,251.60
<b>TOTAL</b>						<b>\$1,124,079.96</b>



CITY OF NORWALK

**Sharon Conners**

***Purchasing Agent/Purchasing Department***

125 East Avenue

Norwalk, CT 06851

Office: (203)854-7712

[www.norwalkct.gov](http://www.norwalkct.gov)

[sconners@norwalkct.gov](mailto:sconners@norwalkct.gov)

**TO:** Finance and Claims Common Council Members

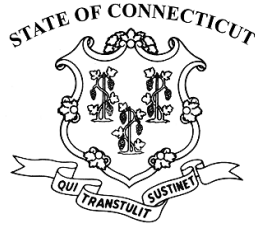
**FROM:** Sharon Conners, Purchasing Agent

**DATE:** 10/06/2025

**RE:** State of CT Acts Effective 10/1/2025-Bidding Threshold

The CT State Senate and House of Representatives passed Public Act No. 25-92 on July 1, 2025, effective 10/1/2025, an act increasing the threshold for sealed bidding on certain municipal contracts from twenty-five thousand (\$25,000.00) dollars to thirty-five thousand (\$35,000.00) dollars.

The Purchasing Department will be communicating to its stakeholders, adjust the threshold in the Quarterly Engagements under \$100,000 report and review the impact on the Purchasing Guidelines.



**Substitute Senate Bill No. 1184**

**Public Act No. 25-92**

**AN ACT INCREASING THE THRESHOLD FOR SEALED BIDDING  
ON CERTAIN MUNICIPAL CONTRACTS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Subsection (a) of section 7-148v of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2025*):

(a) Notwithstanding the provisions of any municipal charter or any special act to the contrary, any municipality may, by ordinance, establish requirements for competitive bidding for the award of any contract or the purchase of any real or personal property by the municipality. Such ordinance may provide that, except as otherwise required by any provision of the general statutes, sealed bidding shall not be required for contracts or purchases having a value less than or equal to an amount established in the ordinance, which amount shall not be greater than [twenty-five] thirty-five thousand dollars. Nothing in this section shall be deemed to invalidate any ordinance enacted by a municipality prior to October 1, 1989. Nothing in this section and no ordinance adopted pursuant to this section shall be construed to limit the ability of a municipality to enter into a contract pursuant to section 4a-53a.

***Substitute Senate Bill No. 1184***

Governor's Action:  
Approved July 1, 2025



**CITY OF NORWALK**  
**Lisa Biagiarelli, CCMC, Esq.**  
**Tax Collector**

125 East Avenue Room 105  
Norwalk, CT 06851  
Phone: 203- 854-7731 (main line)  
Fax: 203-854-7770

Norwalkct.gov  
[lbiagiar@norwalkct.gov](mailto:lbiagiar@norwalkct.gov)

To: Finance and Claims Committee Members

From: Lisa Biagiarelli, Tax Collector

Date: November 10, 2025

**Re: Project 4446: Payment Processing Services:**

Authorize the Mayor, Harry W. Rilling, to execute an agreement with FAPS Holdings Inc. DBA as Govolution, LLC for Project 4446 Payment Processing Services for a total per fiscal year \$3500.00 ; Account #: 0113300- 5259

The Norwalk Tax Collector's Office provides taxpayers the ability to pay property taxes, sewer use charges, and other fees by credit, debit, or ATM card, either online or in person, as well as the ability to pay online via electronic check (E Check or ACH payment), or by telephone (IVR) through an automated system. There are service fees charged by the vendor / provider for using these services, and those charges have been borne by the taxpayers who choose to use them. The current provider charges 2.99% for credit card payments, and \$1.25 for E-check payments.

The Purchasing Department issued an RFP earlier this year seeking a potentially new payment provider. We sought potentially lower service fees for taxpayers using the system, as well as improved customer service. We received 16 responses to the RFP, and interviewed three vendors who have successfully implemented their systems in other Connecticut tax collectors' offices that use our existing tax and assessment software. Interviews included the Purchasing Agent, Sharon Conners, and three staff members from the Tax Collector's Office: me, Assistant Tax Collector Al Palumbo and Delinquent Tax Collector Cynthia Haith. We are recommending Govolution, LLC, as they scored the highest of the three based on the evaluation criteria.

The service fee for credit, debit and ATM cards will be 2.4% (down from 2.99%) and the cost of an E Check / ACH payment would be \$1 if paid by the taxpayer, or \$0.25 if paid by the city. We feel the city should absorb the cost of the service fee for the E check. Based on the number of E Check transactions we had in the prior fiscal year, we estimate the cost to the city at about \$3,500 per year. This is a relatively modest expenditure that provides a potentially meaningful incentive for the taxpayers to use E Check. We wanted to get the E Check cost to \$1 or lower but had not considered the option of having the city absorb it until it was suggested by this vendor.

Encouraging the use of the E check benefits the city by allowing us to collect our funds sooner (not waiting for the check to arrive in the mail) and eliminates the cost of lockbox processing for that item. It also eliminates the potential for the check to be either lost in the mail, or subject to tampering or mail fraud. Further, reducing the use of the paper checks and paper envelopes aligns with the "green" initiatives of the Administration, and can be promoted as such.



## **SPECIAL MEETING – BOARD OF ESTIMATE & TAXATION AGENDA**

**NOVEMBER 3, 2025, 6:15 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](https://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 Tom Ellis at [tellis@norwalkct.gov](mailto:tellis@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. **NEW BUSINESS**
  - A. **Special Appropriation Request for Norwalk Public Schools**
- IV. **ADJOURNMENT**

**MEMORANDUM**

November 3<sup>rd</sup>, 2025

To: Members of the Board of Estimate & Taxation  
Members of the Finance & Claims Committee  
Members of the Common Council

From: Tom Ellis, Director of Management & Budgets

Re: Special Appropriation Request from Norwalk Public Schools for \$200,000 for Meals Program funding

Below is a request from Norwalk Public Schools for a special appropriation in the amount of \$200,000 for the City's contribution to the free meals program for students for the balance of FYE 2026. The City will provide this with a transfer from the General Fund Balance. Additional contributions for the program will also be coming from the McChord Foundation and Norwalk Public Schools themselves.

**ACTION REQUESTED:**

1. RESOLUTION: Approve a special appropriation totaling \$200,000 for the City's contribution to the free meals program for Norwalk Public Schools. Funds to be transferred from the General Fund Balance account 011310-4701 to the Norwalk Public School Lunch Fund account 410000-4836-67.

Finance recommends approval.

**City of Norwalk  
FYE 2026 Operating Budget Transfer Request**

To process a budget transfer request please complete this form and email to:	<a href="mailto:tellis@norwalkct.gov">tellis@norwalkct.gov</a>
--	--

Note: Any accounts that have cumulative transfers exceeding \$5,000 during the fiscal year must be approved by the BET.

Authorizing signature:

Requesting manager: Jared Schmitt

Date: November 3, 2025

Fiscal year 2025-26

**Division / Department: City General Fund**

	"From" Account	"From" Account Name	"From" Account Available	"To" Account	"To" Account Name	Transfer Amount
1	011310-4701	General Fund Balance transfer	\$ 200,000.00	410000-4836-67	Norwalk PS Lunch Fund	\$ 200,000.00
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
	<b>Total</b>		<b>\$ 200,000.00</b>			<b>\$ 200,000.00</b>

**Explanations**

Transfer 1: City portion to fund NPS free meals program for the balance of fiscal year 2026

Transfer 2:

Transfer 3:

Management & Budgets Approval:

---

Date:

---

Authorize the Appropriation of \$3 million from the Municipal Grant in Aid (Fund 58) for the fiscal year ending Jun 30, 2026 in the following amounts and for the following purposes:

Transit District grant	\$	610,885.00
DPW Snow & Ice Removal -- Chemicals	\$	450,000.00
DPW Centralized Fleet Maintenance	\$	230,000.00
DPW Operations full time salaries	\$	1,709,115.00
<b>Total use of Municipal Grant in Aid</b>	<b>\$</b>	<b>3,000,000.00</b>

**City of Norwalk  
FYE 2026 Operating Budget Transfer Request**

To process a budget transfer request please complete this form and email to:	<a href="mailto:tellis@norwalkct.gov">tellis@norwalkct.gov</a>	
--	--	--

Note: Any accounts that have cumulative transfers exceeding \$5,000 during the fiscal year must be approved by the BET.

**Authorizing signature:** \_\_\_\_\_ **Requesting manager:** Jared Schmitt / Vanessa Valadares

**Date:** November 3, 2025

**Fiscal year** 2025-26

**Division / Department:** Operations / Public Works -- Norwalk Public Schools

	"From" Account	"From" Account Name	"From" Account Available Budget	"To" Account	"To" Account Name	Transfer Amount
1	017002-5B0620	Transit District grant	\$ 610,885.00	015050-5050	Norwalk Public Schools	\$ 610,885.00
2						
3	014025-5322	Snow & Ice Removal -- Chemicals	\$ 450,000.00	015050-5050	Norwalk Public Schools	\$ 450,000.00
4						
5	014045-5462	Centralized Fleet Maintenance	\$ 236,288.72	015050-5050	Norwalk Public Schools	\$ 230,000.00
6						
7	014021-5110	Operations full time salaries	\$ 2,966,551.94	015050-5050	Norwalk Public Schools	\$ 1,709,115.00
8						
9						
10						
11						
12						
13						
14						
15						
	<b>Total</b>		<b>\$ 4,263,725.66</b>			<b>\$ 3,000,000.00</b>

**Explanations**

**Transfers all: To allocate \$3MM portion of Municipal Grant in Aid to Norwalk Public Schools through approved City operating accounts**

**Management & Budgets Approval:**

\_\_\_\_\_

**Date:**

\_\_\_\_\_



# Recreation & Sports Activities Account

City of Norwalk

Department of Recreation and Parks

October 30, 2025

# **ESTABLISHING THE RECREATION & SPORTS ACTIVITIES ACCOUNT**

## **EXECUTIVE SUMMARY**

The Department of Recreation and Parks is requesting the finance director for the City of Norwalk approve a proposal to establish a an Account for depositing and sourcing special recreation revenue generating programs and activities.

### **Purpose**

The purpose of this proposal is to convert the current 4000 “Play and Learn” account; the Sports and Aquatics program Revenue accounts into the new Recreation & Sports Activities Account. The Play and Learn Account has existed since 2010 and has functioned as a revolving account. It has never run a deficit and has demonstrated an average annual growth rate of 14% over the past three years. The other two program revenue accounts; The Sports and Aquatics have also never been in a deficit in terms of costs to revenue. The new fund will result in greater accountability; continued flexibility, taking advantage of developing and financing trending sports and new recreation activities and programs; therefore, generating increased revenues for the revenue account and general fund.

### **40000 Account History**

The 4000 “Play and Learn” account is not a general fund account, nor is it in the annual operating budget. This account has historically been the depository for revenues generated by summer and seasonal youth camps. Camp revenues are then used to fund camp program staff, program activities, and other expenses to operate and manage the program. Over the years, the fund has expanded. It is now generating additional dollars through special events, child, adult and family programs and life enrichment programs. It is a flexible, non-lapsing account which shows revenues and expenditures (debits and credits) in its general ledger. Although within the Recreation and Parks division exists the staff budget for ongoing and planned General fund program expenses, Recreation and Parks has had the flexibility to use this account to spend for unanticipated expenses as well as funding new pilot recreation programs that are trending. However, the City’s procurement guidelines are followed. But, because of the ongoing need to make unanticipated expenditures out of this account, there has not been the City-wide oversight that is needed in terms of the city’s fiscal management responsibilities. It does not have direct fiscal oversight from the Finance Department or the Board of Estimation and Taxation (BET).

### **The Sports Revenue Account**

The Sports revenue account is a general fund revenue account. Revenues generated by adult and youth sports are deposited in this account. Also, its funds are generated from various seasonal sports clinics, youth and adult tennis and pickleball clinics. Sports revenues more than cover its program expenses. The Sports unit is led by the Department’s Recreation Sports Supervisor and staffed by a Part-time Recreation Specialist, and a part-time Ballfield Scheduler. The bulk of account expenses cover intermittent and seasonal sports staff, supplies, uniforms and equipment for the sports programs. Over the years, the fund has expanded. Between FY23 to FY25 revenues have increased an average of 34% per year. It is projected to level off to around 5% increase in FY 26. It is our goal and vision to raise the level of adult and youth Sports in Norwalk to a level once enjoyed in past years. The continued expansion of this Fund and the flexibility we are requesting will allow this department to reach its goals.

### **The Aquatics Revenue Account**

The Aquatics revenue account is also a general fund revenue account in which revenues are deposited from adult, family, and youth swim programs. Additionally, its funds are also generated from various seasonal swimming events, and swimming meets. Also, revenues are generated for “Learn to Swim” grants and swimming clinics. Revenues more than cover expenses in this program account. The bulk of expenses cover intermittent and seasonal aquatics staff, supplies, uniforms and pool equipment. Lifeguards and full-time Aquatic staff are paid for out of the general fund and these positions will continue to be funded out of the general fund. Between FY22 and FY24 swimming revenue declined because of the lack of access to

the High School swimming pool. ( the only pool in Norwalk is available for this program). The School increased its demand for the use of the pool for its swim teams. And, because of an inability to have access to the pool our program and sessions were nearly cut in half. However, Fy 25 and FY 26 are expected to rebound and continue to grow. And, with the new Norwalk High swimming pool opening in 2027, we will have more access to the pool in weekdays and evenings ,with increase access for swim instruction. Swimming program activities are expected to grow beyond 2022 heights.

## **PROPOSED RECREATION AND SPORTS ACTIVITIES ACCOUNT**

The new proposed Recreation and Sports Activities Account will come under the requirements of a municipal revenue fund and will have to meet all the requirements of a city revenue fund. The fund must be used to account for revenues that are restricted to specific purposes, like a particular project or program—in this case, the recreation program. This fund will ensure accountability and transparency and demonstrate how tax dollars are being used for their intended use. There will be increased fiscal oversight from the Finance Department and possibly BET. Recreation program revenue sources will remain separate from the general fund revenues for the particular purpose of dedicating these funds to sustain our existing sports and swimming programs; youth camps; youth and family; adult recreation programs; and the development of new recreation programs.

### **Funding Sources (Play and Learn Account)**

This account receives funding from multiple fee-based recreational programs and activities, as well as grants and sponsorships.

#### **4000 Account-Play and Learn Revenue Sources:**

- Youth-Fee Based Programs
- Fee Based Adult and Family Programs:
- Cash sponsorships
- Recreation grants

### **Financial Growth History (see Appendix I)**

The account has shown consistent growth over recent years:

#### **Available Annual Funds:**

- FY22: \$692,811
- FY23: \$906,321
- FY24: \$1,116,041
- FY25: \$1,109,243
- FY26 Projection: \$1,246,825

#### **Year-End Fund Balances:**

- FY22: \$425,006
- FY23: \$509,424
- FY24: \$589,424
- FY25 Projected: \$622,462

### **Historical Spending Patterns (Fund Balance Reality)**

The balance at the end of the fiscal year is not a realistic picture of the availability of funds for the 4000 account at that juncture because the Summer Youth Camp is just ramping up in June, and the majority of the expenses for staffing, instructional activities, and field trips are not fully expended. The youth camps end in August. Additional startup costs for fall and winter child and family programs are sourced by this fund, and the following calendar year (1/26 to 6/26) youth camp expenses start-up come out of the fund balance. So, approximately 85% of the balance will be spent in the remainder of the FY. However, because summer camp registration begins in March, from March through June it is estimated that

\$624,363 will be collected in fees. By FY end in 2026, the fund balance should end at an estimated \$643,466. (See Appendix I , Table #1 and #2.)

However, during the New FY year the Program regenerates revenue to meet its Revenue Projections

### **Future Projections (2026-2028)**

#### **FY26 Changes:**

Additional requested expenses will reduce the projected Revenues in excess of program budget to 3–5%

Estimated available projected Fund Balance: **\$37,04.75 to \$62,341.25** for FY26 period

#### **FY26 Outlook:**

- Planned adjustments to summer camp hours and classes
- Adding additional seasonal camps throughout the year
- Opening of the new Recreation Center Summer Camps
- New implementation program
- Projected total available fund: **\$1,246,825**(See Appendix I , Table #1 and #2.)

### **Sports Revenue Fund**

The Second Account that we are proposing to be a part of the Recreation and Parks Fund is the Sports Revenue Account.

### **Fund Activity Sources**

Adult Softball  
Adult and Youth Volleyball  
Basketball  
Adult Bocce Ball  
Adult Pickleball  
Adult/Youth Tennis  
Men’s Flag football  
Kickball  
Sports Clinic Camps  
Cornhole

### **Financial Growth History (See Appendix II)**

The account has shown consistent growth over recent years: However, in Fy 2023 there was a decline in revenue generation because there was a decrease in program offerings. A Department already short on staff saw the loss of the Sports Manager. And it took time to fill the position and to get programs back on track. Once the position was filled the program is back on a growth trend.

#### **Available Annual Funds:**

- FY22: \$149,035
- FY23: \$116,001 (Not having a Sports Coordinator)
- FY24: \$196,024
- FY25: \$272,616
- FY26 Projection: \$406,218

#### **Year-End Net Revenues**

- \$55,458

- FY23: \$23,525
- FY24: \$61,998
- FY25 Projected: \$119,971

### Historical Spending Patterns

The Sports Revenue Account has had a history of revenues exceeding expenses. There was a dip from FY22 to FY23. However, net revenue more than doubled from FY23 to FY24 (23,525 to 61,998) and doubled again in FY25 to 119,971, nearly 100%. Currently unlike the Play and Learn account the year end balances are not carried over. However, we are requesting in this request, that we carry over the net revenue (Revenue less Expenses) to be used in FY26 (See Appendix II Tables #3 and #4)

### Future Projections (2026-2028)

#### **FY26 Changes:**

- The request to add the Sports Revenue account to the new Recreation and Parks Fund will require that year end funds above expenses be carried over to the next FY to be added to the balance of the account and revenues generated in FY26. That will increase the available funds by 49%
- The estimated available revenues in excess of program budget: from \$119,971 in FY 25 to \$248,994 in FY26 (See Appendix II Tables #3 and #4)

#### **FY26 Outlook:**

- Plan is to increase the Availability and the size of part time staff to deal with the increasing demand for more sections of basketball; Volleyball , and pickleball and Tennis Instruction
- New implementation program

### Aquatics Revenue Fund

The third Account that we are proposing to be a part of the Recreation and Parks Fund is the Aquatics(Swimming) Revenue Account.

### Funding Sources (Activities)

Seasonal General Swimming Lessons  
 Adult Swimming Lessons  
 Private Swimming Lessons  
 Swim Teams  
 Learn to Swim

### Financial Growth History (see appendix III)

The account has shown consistent growth over recent years:

#### **Available Annual Funds:**

- FY22: \$226,818
- FY23: \$196,578 (Not having a Sports Coordinator)
- FY24: \$114,746
- FY25: \$113,914
- FY26 Projection: \$154,555

#### **Year-End Net Revenues**

- FY22: \$146,466
- FY23: \$138,015

- FY24: \$46,629
- FY25 Projected: \$34,945

### Historical Spending Patterns

The Aquatics Revenue Account has had a history of revenues exceeding expenses. There was a dip in generated revenues from FY22 to FY23. And another huge dip from FY23 to FY24 and a smaller dip in FY25. Revenues still exceed expenses. Revenues are expected to begin to increase over the next three years. Currently, unlike the Play and Learn account the year end balances are not carried over. However, we are requesting in this request, that we carry over the net revenue (Revenue less Expenses) to be used in FY26 and beyond. The reason for the negative slide in Aquatics revenues is because of a cut in available swimming session opportunities, due to the disposition of the High School swimming Pool. The High School swim teams needed to take most of the Weekday sessions, so the instructional Classes are held on the weekend. There is no Open Swimming classes, which have also led to a decrease in the number of swimming sessions.

### Future Projections (2026-2028)

#### **FY26 Changes:**

- The request to add the Swim Revenue account to the new Recreation and Parks Fund will require that year end funds above expenses be carried over to the next FY to be added to the balance of the account and revenues generated in FY26. That will increase the available funds by 109%
- Estimated available revenues in excess of program budget: from \$34,945 in FY25 to 73,216 in 2026 in FY26; and by 2028, the growth is going to net a Revenues in excess of program budget balance of 153,237 (see Appendix III Tables #5 and #6)
- Plan is to increase the availability and the size of part time staff to deal with expanding offerings to more weekdays. The increasing demand for more instructional levels of swimming; including; group and family Instruction swims and Open Swim.

### Recreation and Sports Activities Account Proposal

Programs that generate revenues for the proposed Revenue Account:

- Summer and Seasonal Youth Camps
- Youth-Fee Based Programs
- Fee Based Adult and Family Programs:
- Cash sponsorships
- Recreation grants
- Recreation Community and Multi- purpose room Rentals
- Recreation Community Center Instructional Programs and Events
- Recreation Youth and Adult Field Sports programs
- Recreation Youth and Adult Raquet Sports programs
- Adult Boccee Ball
- Kickball
- Sports Clinics
- Seasonal General Swimming Lessons
- Adult Youth Swimming Lessons
- Private Swimming Lessons
- Swim Teams
- Learn to Swim

### Program Expenses

The programs listed above generate the following types of expenses:

- Seasonal personnel
- Intermittent personnel
- Supplies and equipment
- Consultant services
- Professional services
- Food and beverage
- Medical (EMS) services
- Education and Training (plus expenses)

### Fund Management Structure

The Fund will be managed under the following structure:

**Supervision:** Department Director

- **Ongoing Monitoring:** Recreation Superintendent
- **Daily Maintenance:** Program Systems Analyst
- **Signature Authority:** Limited to Department Director and/or Recreation or Park Superintendents

### The 4000 Account Relationship to General Fund

Between 95-97% of the available Fund for FY26 is allocated to cover 4000 account expenses. The estimated available revenues in excess of program budget is projected to be 3% to 5% or (\$39,119 to \$65,200) available for transfer to the General Fund.

4000 Account expense Categories.

- Personnel and expense payments for fall and winter family and youth programs
- Startup costs for youth camps Fall Winter and Summer
- Deposits for summer concerts

### The Sports Account Relationship to General Fund

First, in order to fulfill the request of including the Sports Revenue Account in the New Rec/Account we would have to carry approximately \$119,971 over in excess revenue from 2025YR end balances. At the same time transfer an estimated \$157,224 of expenditure authority out of the general fund into the new Rec and parks Revenue account. It is estimated that revenues generated in FY2026 (\$286,247) will cover an estimated \$157,224. Leaving \$129,023 in excess revenue. Which is 31% of the total available funds, which include carryover and revenue generated that year. The estimated available revenue Revenues in excess of program budget will be available to transfer to the General Fund on June 30 End of each Fiscal Year. (See Appendix II Tables #3 and #4)

### The Aquatics Account Relationship to General Fund

Similar to the Sports account fulfilling the request of including the Aquatics Revenue Account in the New Rec/Account we would have to carry approximately \$34,945 in excess revenue from 2025YR end balances. At the same time transfer an estimated \$81,338 over in expenditure authority out of the general fund into the new Rec and parks Revenue account. It is estimated that revenues generated in FY2026 (\$119,610) will cover an estimated \$81,338. Leaving \$38,272 in excess revenue. Which is 25% of the total available funds which include carryover and revenue generated that year. The estimated available revenue in excess of program budget will be available to transfer to the General Fund on June 30 End of each Fiscal Year (see Appendix III Tables #5 and #6)

### Total available for General Fund or other Recreation programs expenses

Play and Learn Account - \$39,119

Sports Account - \$129,023

Aquatics Account - \$38,272

**Total available for \$206,414 (11.4%) of FY 2026 Projected Available Funds (\$1,807,598) could be Transferred to the General Fund at the end of the FYR (Appendix IV Table#7)**

**Department Recommendations -** The department recommends using the 11.3% as follows

1. **New Recreation Center Support:** Supplies and part-time staff for the recreation center opening in Spring 2026
2. **Transfer \$206,414** additional expenses in general fund expenses to the New Recreation and Parks Revenue Account Instead of transferring Revenue funds
3. **Program Development:** Use the **\$206,414 (11.4%)** for New startup programs trending in the recreation industry to generate additional revenue
4. **General Fund Transfer:** Cover annual inflation of 3 to 3.5 for General Fund allocation; roughly \$190,000 based on a 3.5 % inflation of approx. \$5,400,000 general fund Budget

**Personnel Request: Recreation Program Systems Analyst**

We are requesting an upgrade of the part-time Recreation Program Systems Analyst position to full-time status. This will be funded by transferring \$107,070 of existing general fund line-item expenses in other professional services and supplies (detailed in Table #3) to full-time salaries. Recreation general fund allocations traditionally paid out of those categories for program professional services and recreation supplies will now be paid out of the 40000 account or new recreation and park revenue account. This would be the key position managing the recreation revenue fund day-to-day. This position would also manage our facilities and sports field permitting, reservation, and scheduling system.

**Key Responsibilities -** Responsibilities of the Recreation Program Systems Analyst:

- Acts as our master program reservationist/scheduler account manager overseeing our facility rental, recreation program, and sports fields staff in managing the scheduling of facility uses, permits, and reservations of programs, and scheduling of our indoor facilities and sports fields, and tennis and racquet court permits.
- Serves as a liaison to the Active Net platform software company on ongoing improvements to the system. Serves as the troubleshooter supervising and overseeing registrations Recreation staff.
- Acts as the department's accounts receivable lead. The backend of the platform has a detailed financial reporting system that maintains accounts of revenues collected and owed through the reservation/scheduling system.
- Serves as trainer on the Active Net system for our full- and part-time Recreation staff.
- Publishes Recreation program brochures every quarter using the system's built-in templates.
- Under the joint use agreement between Recreation/Parks and the School District, coordinates with the Norwalk School District's system scheduler, serving as a liaison between the department and School District monitoring school and third-party recreation and sports School/Parks facility use. And tracking the schedules and tracking and collecting fees from Third party users of School facilities, where Recreation and Parks has the primary responsibility for the facility
- Supports the opening of the new Community Recreation Center at 98 South Main, by training, and monitoring new staff on the Reservation and scheduling system and managing the system
- Gathers information from all the Department units and edits and publishes the Department's Weekly report to the Mayor.

**Budget Transfer Details for permanent Position**

"FROM" ACCOUNT	"FROM" ACCOUNT NAME	"FROM" ACCOUNT AVAILABLE BUDGET	"TO" ACCOUNT	"TO" ACCOUNT NAME	TRANSFER AMOUNT
014103 5258	Other professional services	\$67,440	014100 5110	Wages and Salary	\$67,400
014103 5325	Recreation Supplies	\$5,004	014100 5110	Wages and Salary	\$5,004
014106 5325	Recreation supplies	\$3,996	014100 5110	Wages and Salary	\$3,996
014109 5325	Recreation Supplies	\$20,000	014100 5110	Wages and Salary	\$20,000
014153 5325	Recreation Supplies	\$ 13,616.00	014100 5110	Wages and Salary	\$ 4,054.00
014109 5258	Other professional services	\$ 3,576.00	014100 5110	Wages and Salary	\$ 6,616.00
<b>TOTAL</b>		<b>\$ 113,632.00</b>			<b>\$ 107,070.00</b>

**Transfers from general fund Sports and Aquatics Account to the 4000 Account (New Fund)**

Transfer of \$34,945 revenue projections for swimming program and \$119,971 from the Sports Account. And \$238,562 in expenses in total from both these general fund accounts

"From" Account	"From" Account Name	"From" Account Available Budget	"To" Account	"To" Account Name
014109 4546	Sports Programs (revenue)	\$ 34,945.00	400000 2652	Misc
014112 4544	Swim Program (revenue)	\$ 119,971.00	400000 2652	Misc
014165 5130	Wages-Temp	\$ 26,600.00	400000 2652	Operating supplies
014109 5325	Recreation supplies	\$ 25,000.00	400000 2652	Supplies
014109 5130	Wages-Temp	\$ 12,000.00	400000 2652	Wages-PT
014109 5140	Wages-PT	\$ 35,000.00	400000 2652	Wages-PT
014109 5325	Recreation Supplies	\$ 27,466.00	400000 2652	Instructors
014100 5325	Recreation supplies	\$ 8,493.00	400000 2652	Office supplies
014100 5258	Other professional services	\$ 28,682.00	400000 2652	Professional services
014112 5140	Wages-PT	\$ 18,320.00	400000 2652	Wages-PT
014162 5130	Wages-Temp	\$ 35,004.00	400000 2652	Wages-PT
014112 5451	Pool rental	\$ 12,000.00	400000 2652	Pool rental
104115 5298	Other contractual	\$ 9,996.00	400000 2652	Pool rental
<b>Total</b>		<b>\$ 393,477.00</b>		

**Appendix I**

**Table 1.** below shows a three-year history and a three-year projection of Revenues and Expenses in the 4000 Account. Averages on the Chart below are taken from 2023-2025

Recreation and Park Fund Account 40000 - Fiscal Year 2026 Budget							
	FY2022 Actual	FY2023 Actual	FY 2024 Actual	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected
Ending Balance	\$188,252	\$425,380	\$509,424	\$589,424	\$622,462	\$643,466	\$670,760
Revenue	\$504,559	\$480,941	\$606,617	\$519,819	\$624,363	\$642,720	\$662,002
Total Available	\$692,811	\$906,321	\$1,166,041	\$1,109,243	\$1,246,825	\$1,286,186	\$1,332,762
Expenses (Increasing)	\$267,805	\$396,897	\$526,617	\$486,781	\$603,359	\$615,426	\$627,735
Balance	\$425,006	\$509,424	\$589,424	\$622,462	\$643,466	\$670,760	\$705,027
Percent	53%	83%	87%	94%	97%	96%	95%

**Table 2** below shows the program category revenues and the expense types for FY2026.

Revenues	FY 2026 Projected Revenues	FY 2026 Projected Expenses
Camp Funds	\$561,913.00	\$473,494.00
Sponsorships	\$4,500.00	\$4,545.00
Learn to Swim Grant	\$12,500.00	\$6,262.00
Youth and Family Programs	\$18,000.00	\$5,050.00
Events	\$12,450.00	\$4,438.00
Planned New Programs	\$15,000.00	\$2,500.00
Transfers from general Fund	\$0.00	\$107,070.00
Total Revenues	\$624,363.00	\$603,359.00
FY25 Year End Projected Balance	\$622,462.00	
Total	\$1,246,825.00	

**Appendix II Table # 3**

**Table #3** shows a three-year history of revenues and expenses generated by the Recreation Sports Programs. And a four-year projection

Sports Revenue Account	FY 22	FY23	FY24	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
Ending balance carryover	N/A	N/A	N/A	N/R	\$119,971	\$284,994	\$417,888
Revenue	\$149,035	\$116,001	\$196,024	\$272,616	\$286,247	\$294,834	\$303,680
Total Available Funds	\$149,035	\$116,001	\$196,024	\$272,616	\$406,218	\$579,828	\$721,567
Expenses	\$93,577	\$92,476	\$134,025	\$152,645	\$157,224	\$161,941	\$166,799
Balance	<u>\$55,458</u>	<u>\$23,525</u>	<u>\$61,998</u>	<u>\$119,971</u>	<u>\$248,994</u>	<u>\$417,888</u>	<u>\$554,768</u>
	63%	79%	68%	56%	55%	55%	55%

**Table#4** – is a projected Sports program budget of Revenues and expenses for 2026

2026 Sports Revenue and Expense Projection	Program	2026 Revenue Projection	Expenses
	Adult Softball Leagues	\$29,000	\$13,334
	Adult Volleyball Leagues	\$36,000	\$4,000
	Bocce League	\$8,460	\$1,000
	Men's Basketball League	\$14,000	\$9,000
	Youth Basketball Programs	\$46,500	\$38,700
	Select Basketball	\$5,000	\$4,000
	Adult Pickleball Program	\$10,000	\$5,000
	Adult Tennis	\$36,000	\$28,800
	Kickball	\$8,000	\$4,000
	Cornhole	\$4,000	\$2,000
	Girls Youth Volleyball	\$42,000	\$11,000
	Junior Tennis	\$25,000	\$20,000
	Fall Baseball	\$10,000	\$7,000
	TBD	\$2,000	\$1,000
	Sports Clinics	\$10,287	\$8,400
Totals	\$286,247	\$157,224	

**Appendix III**

**Table#5** - shows a three-year history of revenues and expenses generated by the Recreation Swimming Programs. And a four-year projection

Swimming (Aquatics) Program Revenue Account	FY 22	FY23	FY24	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
Ending balance carryover	N/A	N/A	N/A	N/R	\$34,945	\$73,216	\$112,635
Revenue	\$226,818	\$196,578	\$114,746	\$113,914	\$119,610	\$123,198	\$126,894
Total Available Funds	\$226,818	\$196,578	\$114,746	\$113,914	\$154,555	\$196,414	\$239,526
Expenses	\$80,352	\$58,563	\$68,117	\$78,969	\$81,338	\$83,779	\$86,292
<b>Net</b>	\$146,466	<u>\$138,015</u>	<u>\$46,629</u>	<u>\$34,945</u>	<u>\$73,216</u>	<u>\$112,635</u>	<u>\$153,237</u>
	35%	30%	59%	69%	68%	68%	68%

**Table #6** - is a projected Aquatics (swim) program budget of Revenues/expenses 2026

2026 Aquatics Revenue and Expense Projection	Program	2026 Revenue Projection	Expenses
	Seasonal general Swimming	\$95,065	\$64,647
	Adult Lessons	\$16,681	\$11,343.53
	Private Swim Lessons	\$3,095	\$2,104.68
	Swim Teams	\$2,745	\$1,866.79
	Learn to Swim	\$2,024	\$1,376
	<b>Totals</b>	<b>\$119,610</b>	<b>\$81,338</b>

**Appendix IV**

**Table #7.** Below is a combined three-year history of revenues and expenses from the 4000 account; sports account, aquatics account and percentage of average costs to revenue.

Proposed Recreation and Parks Revenue Fund Account							
Play and Learn Account	FY 2022	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Ending Balance CO	\$188,252	\$425,380	\$509,424	\$589,424	\$622,462	\$643,466	\$670,760
Actuals Revenue	\$504,559	\$480,941	\$606,617	519,819	\$624,363	\$642,720	\$662,002
Total Available Funds	\$692,811	\$906,321	\$1,116,041	\$1,109,243	\$1,246,825	\$1,286,186	\$1,332,762
Expenses (Increasing)	\$267,805	\$396,897	\$526,617	\$486,781	\$603,359	\$615,426	\$627,735
Play & Learn Account Balance	<u>\$ 425,006</u>	<u>\$ 509,424</u>	<u>\$ 589,424</u>	<u>\$ 622,462</u>	<u>\$ 643,466</u>	<u>\$ 670,760</u>	<u>\$ 705,027</u>
Costs to Revenue	53%	83%	87%	84%	97%	96%	95%
Sports Revenue Account	FY 2022	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Ending Balance CO	\$0	\$0	\$0	\$0	\$119,971	\$284,994	\$381,888
Revenue	\$149,035	\$116,001	\$196,024	\$272,616	\$286,247	\$294,834	\$303,680
Total Available Funds	\$149,035	\$116,001	\$196,024	\$272,616	\$406,218	\$543,828	\$685,568
Expenses	\$93,577	\$92,476	\$134,025	\$152,645	\$157,224	\$161,941	\$166,799
Sports Account Balance	<u>\$ 55,458</u>	<u>\$ 23,525</u>	<u>\$ 61,999</u>	<u>\$ 119,971</u>	<u>\$ 248,994</u>	<u>\$ 381,888</u>	<u>\$ 518,769</u>
Cost to Revenue	63%	79%	68%	56%	55%	55%	55%
Swimming (Aquatics) Revenue Account	FY 2022	FY 2023	FY 2024	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Ending Balance CO	\$0	\$0	\$0	\$0	\$34,945	\$73,216	\$112,635
Revenue	\$226,818	\$196,578	\$114,746	\$113,914	\$119,610	\$123,198	\$126,894
Total Available Funds	\$226,818	\$196,578	\$114,746	\$113,914	\$154,555	\$196,414	\$239,529
Expenses	\$80,352	\$58,563	\$68,117	\$78,696	\$81,338	\$83,779	\$86,292
Swim Account Balance	<u>\$ 146,466</u>	<u>\$ 138,015</u>	<u>\$ 46,629</u>	<u>\$ 34,945</u>	<u>\$ 73,216</u>	<u>\$ 112,635</u>	<u>\$ 153,237</u>
Cost to Revenue	35%	30%	59%	69%	68%	68%	68%
Total Proposed NRP Revenue Fund Account							
Ending Balance	\$188,2552	\$425,380	\$509,424	\$589,424	\$777,378	\$965,676	\$1,165,283
Total Revenue Funds	\$880,412	\$793,520	\$917,387	\$906,349	\$1,030,220	\$1,060,752	\$1,092,575
Total Available Funds	\$1,068,664	\$1,218,900	\$1,426,811	\$1,495,773	\$1,807,598	\$2,026,428	\$2,257,858
Total Expenses	\$441,734	\$547,936	\$728,759	\$718,395	\$841,921	\$861,145	\$880,826
Total Account Fund Balance	<u>\$626,930</u>	<u>\$670,964</u>	<u>\$698,052</u>	<u>\$777,378</u>	<u>\$965,676</u>	<u>\$1,165,283</u>	<u>\$1,377,033</u>
Cost to Revenue Total	50%	69%	79%	79%	82%	81%	81%