FINANCE/CLAIMS COMMITTEE MEETING
Thursday, December 9, 2021, 7:00 P. M.
By Zoom Virtual Teleconference:

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Members of the public who wish to provide public comment are encouraged to submit those via email in advance of the meeting. For these comments to be read into the record, they should be submitted at least three hours in advance of the meeting start time. Please email Chitsamay Lam at clam@norwalkct.org to provide written public comment prior to the meeting.

Public should watch via the youtube link to the City of Norwalk CT
is https://www.youtube.com/channel/UCRcAj0a6fNzo2prQ6LhSjVA

Listen mode only please dial 1 (646) 558-8656 Webinar ID: 826 3298 4021

Register in advance for this webinar only to take part in public participation:
https://www.norwalkct.org/1913/Meeting-Notices

AGENDA

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

   October 14, 2021 – Regular Meeting

5. Claims Committee: receive the monthly Claims Report; review and approve claims as required for Claims Report dated: November 18, 2021 and December 9, 2021
6. Narrative on Tax Collections dated November 18, 2021 and December 9, 2021 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated October 2021 and November 2021– Receive Report and discuss.
8. Receive Oak Hills Authority monthly Financial Statements for September 2021, October 2021, and Financial Statements with Independent Auditors' Report for the Year Ended June 30, 2021.
9. Authorize the Mayor, Harry W. Rilling, to execute the agreement between the City of Norwalk and the Norwalk Board of Education and the UPSEU Custodians, Maintenance and Security staff to modify the collective bargaining agreement and City of Norwalk Pension Plan with respect to a 2021 Retirement Incentive Offering.
10. Authorize the Mayor, Harry W. Rilling, to execute a contract amendment between City of Norwalk and Advanced Corporate Network, Inc., d/b/a Digital Back Office ("ACN") to authorize the addition of a new location at 1 Park Street, Norwalk, CT. The parties agree to the addition of One (1) 10 GIGE Managed Optimal Ethernet Services at the following services location Circuit One - City Hall, 125 East Avenue to 1 Park Street with a monthly recurring fee of $1,536.00 paid for by the Board of Education from expense account# 2ES28400-430-58.
11. Rescind and New Action for Copier Management Services.

a. **RECIND** Common Action of May 25th 2021 which authorized the execution of a contract with TGI Office Automation to execute a four (4) year extension on the master agreement.

b. Authorize the Mayor to execute Amendment one (1) to the Master Lease Agreement for Office Copiers with TGI Office Automation to execute a four (4) year extension to this master agreement for a total amount not to exceed $423,166.56.

12. RESOLUTION: Authorize the Mayor, Harry W. Rilling, to support a Community Challenge Grant application submission, including a local funding letter supporting a fifty percent match, should the funds be awarded, to the State of Connecticut Department of Economic and Community Development in support of the South Norwalk Train Station project.

13. Adjournment.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
October 14, 2021
VIA TELECONFERENCE

ATTENDANCE: Greg Burnett, Chair; David Heuvelman, Tom Keegan, Nick Sacchinelli; John Kydes, Diana Revolus; Nick Tsirindis

STAFF: Lisa Biagarelli, Tax Collector; Henry Dachowitz, Finance Director

OTHERS: Carl Dickens, Oak Hill Authority; Paul Sotnik, Senior Civil Engineer

CALL TO ORDER

Mr. Burnett called the meeting to order at 7:02 p.m.

ROLL CALL

Mr. Burnett called the roll. A quorum was present.

PUBLIC PARTICIPATION

Mr. Burnett said no emails were received and thus there was no public participation.

APPROVE THE MINUTES OF THE FINANCE COMMITTEE MEETING SEPTEMBER 9, 2021

**** MR. KEEGAN MADE A MOTION TO MOVE THE MINUTES.**

Mr. Burnett noted one correction on Page 2, under the motion to approve the minutes of August 12 change four in favor to five.

**** MOTION TO APPROVE THE CLAIMS AS AMENDED PASSED WITH SIX (6) VIN FAVOR (BURNETT, KEEGAN, HEUVELMAN, SACHINELLI, REVOLUS AND KYDES) AND ONE (1) ABSTENTION (TSIRINDIS).**

CLAIMS COMMITTEE RECEIVE THE MONTH CLAIMS REPORT DATED OCTOBER 14, 2021

**** MR. HEUVELMAN MADE A MOTION TO APPROVE THE CLAIMS REPORT**
**** MOTION PASSED UNANIMOUSLY**

NARRATIVE ON TAX COLLECTION OCTOBER 8, 2021

Ms. Biagarelli said we are where we need to be. She said last year there was an extended grace period and that is why we are ahead of last year. Ms. Biagarelli said we are at 53-54% of our current levy. She added the tax sale will be held on Monday and have 20 properties on the sale with possibly a few more coming in.

She said the point of the sale is to compel payment on back taxes.

Ms. Biagarelli said in November she will work on the second installment of billing. She said those bills get run around Thanksgiving and will be in the mail on December 10.

Mr. Heuvelman asked how hiring new staff was progressing. Ms. Bigarellli said interviews have been completed and an offer was to be tendered.

Mr. Dachowitz said since March of 2020 he and Ms. Biagarelli have been monitoring cash collections on a weekly basis. He said collections are up 5.2% and added the amount of taxes accessed have been small but the owners will eventually pay their taxes.

RECEIVE OAK HILLS MONTHLY FINANCIAL STATEMENT FOR AUGUST 2021

Mr. Dickens said August was a great month and rounds continue to go up. He added the Authority made repayments to the city and ended the month of September with $644,000 in the bank. He said $4,524 which was 7% under budget due to the rain. The net operating income is $239 which is $24,000 or 11% over budget due to the cart budget being classified as a capital lease.

Mr. Dickens said there was a supply chain breakdown getting goods and workers. He said the place is beautiful and the only concern is after the bar was built a zoning issue cropped up as certain type bars can only be 19 feet long and the bar was 5 to 6 feet over. He said Zoning is allowing us to make an amendment to the law and the bar will be able to remain. Mr. Dickens said the goal is to open the restaurant in the middle of November.

Mr. Dickens added the goal is not to touch the line of credit for the remainder of the year.

Mr. Kydes said previously the authority ran down the line of credit every year and asked what had changed. Mr. Dickens said since COVID the rounds are up and Country Club are allowing less players and are more expensive. He said the course is open year round and if weather stays good the course can enjoy a number of rounds through November.

Authorize the Mayor, Harry W. Rilling, execute a contract amendment between City of Norwalk and Advanced Corporate Network, INC., d/b/a/ Digital Back Office ("ACN") to authorize the addition of a new location at 1 Park Street, Norwalk, CT. The parties agree to the addition of 1 10 GIGE Managed Optimal Ethernet Services at the following service location circuit 1 1) City Hall, 125 East Avenue 2) 1 Park Street with a monthly recurring fee of $1,536.00 paid for by the Board of Education from expense account #2ES28400-430-58

MR. KYDES MOVED THE ITEM.

Mr. Heuvelman said we do not have the proper information at this time and should table the item to the November meeting.

**** MR. HEUVELMAN MADE A MOTION TO TABLE THE ITEM TO THE NOVEMBER MEETING**
**** MOTION PASSED UNANIMOUSLY.**

Resolution: Approve a special appropriation not to exceed $650,000 to repair damage to the Rowayton Avenue Bridge over Keeler Brook and authorize the issuance of general obligation bonds or notes of the City in an amount not to exceed $650,000 to Finance and Capital Appropriations. Capital Project #0921-4021-5777-C0315.

MR. HEUVELMAN MADE A MOTION TO MOVE THE ITEM

Mr. Sotnik said on July 9 as the result of Tropical Storm Elsa there was a crack in the centerline of the road. He said he looked at the stone arch of the northwest culvert and it had been washed out. He said the road was closed immediately in that area of Rowayton Avenue. Mr. Sotnik said the recommendation was to install a new box culvert.

He said it will not let any more water go through. Mr. Sotnik said approval has been received from the Conservation Commission and is working with Connecticut DEEP. A meeting is slated for November 1st to get approval. Mr. Sotnik hope is to get this installed by the end of January or early February.

Mr. Keegan said he is fully supportive of the project and asked if this is the best way to pay for this. Mr. Dachowitz said this is an emergency and is needed and we are going with a vendor who can do this quickly and reputedly.

Mr. Heuvelman asked about the life of the fix.

Mr. Sotnik said it is about 75 years. He said it will be made to look the way it is now. Mr. Sotnick said this will have a bottom on it and will be low flow and will prevent deeper footings on either side which would be more expensive and cause more disruption to the brook.

Mr. Burnett asked about other structural work in the area that was related or could effect the bridge. Mr. Sotnik said he is not aware of any other projects that would effect the box culvert.

** **MOTION PASSED UNANIMOUSLY**

ADJOURNMENT

**** MR. KEEGAN MADE A MOTION TO ADJOURN**
**** MOTION PASSED UNANIMOUSLY**

Meeting adjourned at 7:50 p.m.

Respectfully submitted,

G. Venuto
Telesco Secretarial Services

AGENDA

NOVEMBER 18TH 2021

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE — APPROVED BY TAX COLLECTOR

MOTOR VEHICLES

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
ACAR LEASING LTD	19-MV-400104	$412.81	PRORATION
ALVARES BOYDE GUSTAVO	20-MV-302011	$99.05	PRORATION
BENITEZ MARTHA PATRICIA	20-MV-305430	$202.99	PRORATION
BLASZKIEWICZ MAREK	20-MV-306192	$39.46	PRORATION
BODLEY KRISTINA FAYE	20-MV-306348	$11.44	PRORATION
BOOKHOUT SUSAN MEANY	20-MV-306600	$45.46	PRORATION
BORGES CLEIDSON FERNANDES	20-MV-306640	$71.33	PRORATION
BRANDMAN ROSS A	19-MV-307273	$40.48	PRORATION
	20-MV-306997	$114.44	PRORATION
C & L LAWN & LANDSCAPE LLC	20-MV-308249	$47.13	PRORATION
CHARIOTT ALICE W	19-MV-312346	$50.89	PRORATION
CRISTOLOMO CARLOS M	20-MV-314578	$334.46	PRORATION
DAIMLER TRUST	20-MV-315250	$380.90	PRORATION
	20-MV-315412	$216.08	PRORATION
	20-MV-315450	$130.83	PRORATION
DAIMLER TRUST	20-MV-315351	$115.50	PRORATION
DAIMLER TRUST	20-MV-315278	$420.72	PRORATION
DEJESUS AMARYLIS K	20-MV-316413	$315.92	PRORATION
DIPIETRO ALAN JOHN	20-MV-317843	$10.94	PRORATION
DITCHELLA JENELYN SORIANO	20-MV-317939	$403.63	PRORATION
DOMINICK FUEL INC	20-MV-SEE ATTACHED	$415.46	PRORATION
DONTIGNEY FRANCIS ARTHUR	20-MV-318255	$202.09	PRORATION
E-Z WAY TRANSPORTATION LLC	20-MV-319009	$309.87	PRORATION

AGENDA

NOVEMBER 18TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
FARNUM PETER R JR	20-MV-403549	$283.54	PRORATION
FIGDOR DREW	20-MV-321471	$218.03	PRORATION
FINANCIAL SER VEH TRUST	19-MV-322862	$46.00	PRORATION
	19-MV-321808	$541.70	PRORATION
	19-MV-321637	$686.79	PRORATION
	19-MV-321656	$461.91	PRORATION
FINANCIAL SER VEH TRUST	20-MV-321748	$325.27	PRORATION
FINANCIAL SER VEH TRUST	20-MV-321835	$378.31	PRORATION
FINANCIAL SER VEH TRUST	20-MV-321575	$69.22	PRORATION
FINANCIAL SER VEH TRUST	20-MV-SEE ATTACHED	$5,512.97	PRORATION
FINANCIAL SER VEH TRUST	20-MV-SEE ATTACHED	$3,087.41	PRORATION
GARCIA-TORRES JUAN F	20-MV-324211	$95.97	PRORATION
GAWLIK GAYLE M	20-MV-324472	$183.42	PRORATION
GAYLINN HOWARD B	20-MV-324486	$14.96	PRORATION
HALL WILLIARD BRADLEY	20-MV-327655	$85.86	PRORATION
HAMEED AAMIR	20-MV-327704	$185.12	PRORATION
HARTWELL-ULLOA LUIS GUILLERMO	20-MV-328099	$614.00	PRORATION
HONDA LEASE TRUST	20-MV-329667	$432.82	PRORATION
	20-MV-329996	$40.31	PRORATION
	20-MV-330075	$147.37	PRORATION
	20-MV-330508	$389.09	PRORATION
HONDA LEASE TRUST	20-MV-330369	$296.20	PRORATION

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NOVEMBER 18TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
HONDA LEASE TRUST	20-MV-329633	$137.07	PRORATION
	20-MV-329941	$556.11	PRORATION
	20-MV-330100	$98.83	PRORATION
	20-MV-330264	$433.48	PRORATION
HOURANI JENNA NICOLE	20-MV-330670	$22.52	PRORATION
HYUNDAI LEASE TRUST	20-MV-331406	$36.90	PRORATION
HYUNDAI LEASE TRUST	20-MV-331434	$392.17	PRORATION
HYUNDAI LEASE TRUST	19-MV-332590	$277.42	PRORATION
	20-MV-331113	$320.24	PRORATION
	20-MV-331281	$139.84	PRORATION
IN-TUNE AUTOMOTIVE LLC	20-MV-331721	$280.99	PRORATION
	20-MV-331722	$201.02	PRORATION
	20-MV-331723	$217.53	PRORATION
	20-MV-331724	$201.02	PRORATION
	20-MV-331725	$217.53	PRORATION
JP MORGAN CHASE BANK NA	20-MV-333500	$452.68	PRORATION
JP MORGAN CHASE BANK NA	20-MV-SEE ATTACHED	$2,819.92	PRORATION
KRIEGER BEVERLY M	20-MV-336217	$45.30	PRORATION
KRIEGER KENNETH BARRY	20-MV-336223	$20.26	PRORATION
KUPER-PELLETIER JANE	20-MV-336429	$312.44	PRORATION
LARGE THOMAS M	20-MV-337204	$58.14	PRORATION
LAZARO HECTOR A	20-MV-337532	$48.08	PRORATION
MIRESSI KATHARINE M	20-MV-343974	$98.38	PRORATION
MODUGNO ALBERICO	19-MV-346096	$56.24	PRORATION

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NOVEMBER 18TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No	AMOUNT REFUNDED	REASON
MORA ROCIO SOCORRO	20-MV-344782	$74.25	PRORATION
MTS CAR SERVICE LLC	20-MV-800728	$102.37	PRORATION
	20-MV-345442	$83.81	PRORATION
NISSAN INFINITI LT	20-MV-346870	$787.51	PRORATION
OSCAR VENTURA	20-MV-312786	$153.96	PRORATION
RAY SURAJIT D	20-MV-358785	$18.34	PRORATION
RITCH BRADLEY H	20-MV-354729	$11.73	PRORATION
SCHUB IRENE EDITH	20-MV-800023	$16.03	PRORATION
	20-MV-358465	$28.67	PRORATION
SWARR WINIFRED B	20-MV-362209	$119.83	PRORATION
T.A.L.L LLC	20-MV-362386	$17.82	PRORATION
THREE TREES LANDSCAPING LLC	20-MV-363532	$17.91	PRORATION
TOYOTA LEASE TRUST	20-MV-365040	$340.62	PRORATION
TOYOTA LEASE TRUST	19-MV-367091	$405.16	PRORATION
	19-MV-367585	$346.94	PRORATION
	19-MV-367842	$82.22	PRORATION
	19-MV-367849	$799.13	PRORATION
TOYOTA LEASE TRUST	19-MV-366895	$759.27	PRORATION
	20-MV-364305	$735.26	PRORATION
	19-MV-367116	$262.66	PRORATION
	19-MV-367117	$601.89	PRORATION
	20-MV-364317	$579.57	PRORATION

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NOVEMBER 18TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
TOYOTA LEASE TRUST	19-MV-367459	$564.61	PRORATION
	20-MV-364292	$735.26	PRORATION
	20-MV-364455	$165.29	PRORATION
TOYOTA LEASE TRUST	20-MV-364264	$674.23	PRORATION
	20-MV-364344	$120.28	PRORATION
	20-MV-364852	$560.80	PRORATION
	20-MV-364941	$576.50	PRORATION
	20-MV-365100	$319.93	PRORATION
	20-MV-365108	$345.49	PRORATION
TRACY ELAINE M	20-MV-365273	$199.87	PRORATION
TURNER VAN L	20-MV-365779	$31.47	PRORATION
USB LEASING LT	20-MV-366244	$175.07	PRORATION
USB LEASING LT	20-MV-369027	$57.03	PRORATION
	20-MV-366289	$799.76	PRORATION
	20-MV-366196	$34.33	PRORATION
	20-MV-366266	$263.29	PRORATION
VAULT TRUST	20-MV-367209	$159.29	PRORATION
VAULT TRUST	20-MV-367107	$144.35	PRORATION
	20-MV-367144	$55.66	PRORATION
	20-MV-367213	$55.66	PRORATION
VCFS AUTO LEASING CO	19,20-MV-SEE ATTACHED	$9,514.25	PRORATION
VIROSTKOVA JUDITA	20-MV-368380	$78.91	PRORATION
VW CREDIT LEASING LTD	20-MV-368641	$401.89	PRORATION
	20-MV-368914	$249.80	PRORATION

AGENDA

NOVEMBER 18TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
VW CREDIT LEASING LTD	20-MV-368683	$109.72	PRORATION
	20-MV-368727	$193.00	PRORATION
	20-MV-368741	$286.91	PRORATION
	20-MV-368979	$93.93	PRORATION
	20-MV-369052	$232.80	PRORATION
VW CREDIT LEASING LTD	20-MV-368631	$562.64	PRORATION
	20-MV-368705	$294.80	PRORATION
	20-MV-369002	$437.35	PRORATION
VW CREDIT LEASING LTD	20-MV-368936	$540.94	PRORATION
VW CREDIT LEASING LTD	19-MV-371769	$411.38	PRORATION
VW CREDIT LEASING LTD	20-MV-368623	$381.08	PRORATION
	20-MV-368795	$263.54	PRORATION
	20-MV-368922	$808.69	PRORATION
WEISBROT IRWIN MORTON	20-MV-369662	$18.19	PRORATION
WILLIAMS CHRISTINE	20-MV-370210	$25.59	PRORATION
WINN MICHAEL J	20-MV-370563	$187.89	PRORATION
YELAMANTI PRADEEP KUMAR	20-MV-371086	$105.88	PRORATION

PERSONAL PROPERTY

GL TAX ACCOUNTING	19-PP-201290	$307.01	ABATEMENT

SPECIAL REQUESTS

ARI FLEET LT LTD	17,18,19,20-MV- SEE ATTACHED	$114,120.77	ABATEMENT

	DOMINICK FUEL INC		
BILL	VIN	PLATE	AMOUNT
20-MV-318095	1FTBW9CG0LKB15646	AB15873	$ 67.03
20-MV-318099	1FTBW2CG9HKB30659	C102547	$ 40.61
20-MV-318101	1FTBW2CG5JKA94037	C111991	$ 46.43
20-MV-318103	1FTBW2CG9KKB80050	C167157	$ 50.97
20-MV-318105	1FDAF56P05EC19664	AE07151	$ 13.46
20-MV-318102	3C6TRVAGXEE107574	75CE62	$ 19.10
20-MV-318109	1FTSW2CG8FKA51593	8564DB	$ 27.18
20-MV-318111	1GCNKPEH8EZ173355	46CU88	$ 33.45
20-MV-318112	1HTMKAZR3BH345470	K79792	$ 36.77
20-MV-318098	1FTSW2CG9FKB15172	2638DE	$ 27.18
20-MV-318100	WD3PE7CC1B5514177	37290C	$ 18.95
20-MV-318110	1HTMKAZR8AH184600	K69168	$ 34.33
	TOTAL:		$ 415.46

Financial Ser Veh

ITEM #5

GRAND LIST	BILL NO.	REG	VIN	REFUND
2018	404919	AR65111 01	WBAJE7C5XKWD55831	$ 108.70
2018	322551	AF42232 01	WBA8E3G56GNU03157	$ 125.35
2019	322823	SLUES 01	WBXHT3Z30G4A49684	$ 421.78
2020	321898	SLUES 01	WBXHT3Z30G4A49684	$ 434.55
2020	321576	AM53587 01	WMWXP7C55J2A48951	$ 437.75
2020	321601	AP13387 01	WBXHT3C32J5K21298	$ 486.77
2020	321884	AM52832 01	WBA8D9G51JNU73100	$ 255.68
2020	321592	AM21294 01	5UXTR9C57JLC79527	$ 231.71
2020	321963	AN01821 01	5UXTS3C54J0Y96173	$ 221.40
2020	321861	AN60125 01	WBAJA7C33HWA70584	$ 173.97
2020	321831	288ZFD 01	WBXHT3C36J5L31660	$ 97.59
2020	321867	AM76274 01	WBA8A3C56JA494477	$ 92.16
			TOTAL	$ 3,087.41

EMAILED
9-29-21
MAILED
9-30-21

FINANCIAL SER VEH TRUST

BILL #	PLATE #	VIN#	AMOUNT
20-321595	AL93116	WBXHT3C32J5L25967	$ 243.68
20-321596	AM25144	5UXTR9C57JLD60236	$ 464.11
20-321631	AF08176	WBXHT3C3XJ5L27112	$ 389.77
20-321638	AP35074	WBA8A3C51JA494936	$ 92.16
20-321648	AM76283	WBA8E5G53JNV02618	$ 413.90
20-321704	AJ12044	WBXHT3C39H5F71640	$ 468.40
20-321712	AL63638	5UXKR0C57J0X85462	$ 515.07
20-321871	AU20033	5UXCR6C58KLK89142	$ 371.06
20-321895	624ZFO	5UXKR0C56J0X95285	$ 810.15
20-321941	AP70284	WBA8D9C50JEM32608	$ 102.40
20-321964	AP16882	WMWWG5C54J3D00991	$ 113.70
20-322007	9NVV7	WBAJA7C5XJWA73473	$ 520.29
20-322013	1ATGX9	WBA8D9C32HA004636	$ 428.61
20-371808	913UOB	5UXTR9C59JLA44661	$ 579.67
			$ 5,512.97

JP MORGAN

BILL #	PLATE #	VIN#	AMOUNT
20-333384	AV52564	JF2SKASC0KH588360	$355.92
20-333673	AJ88239	4S3BNAH69H3045585	$265.94
20-333320	AS14350	JM3KFBCM7J0425919	$38.42
20-333484	AR75185	JF2SKAGCXKH465707	$566.78
20-334071	AJ70539	JM3KFBDL1H0139077	$454.69
20-333437	AJ29215	4S4BSATC6H3411351	$507.58
20-333632	AY68443	4S3GTAB61L3722514	$33.98
20-333659	AK83646	SALWR2FV8HA173875	$596.51
		TOTAL	$2,819.82

VCFS

LIST YR	BILL NO.	REG	VIN	REFUND
2019	370263	AK67767 01	YV449MRS0H2026338	$ 60.01
2019	370281	AJ83798 01	YV449MRU5H2121981	$ 52.17
2020	367502	SCOTTIE 01	YV4A22NT4J1032455	$ 854.14
2020	367548	AJ86149 01	YV4A22PK9H1183709	$ 684.01
2020	367410	AL18165 01	YV4A22PK3J1323856	$ 676.43
2020	367437	AM59464 01	YV4162XZ1K2007496	$ 668.84
2020	367411	AK67767 01	YV449MRS0H2026338	$ 621.68
2020	367518	AM20912 01	YV4BR0PL3J1340962	$ 609.25
2020	367544	AJ83798 01	YV449MRU5H2121981	$ 555.57
2020	367469	AL42199 01	YV4A22PL2J1218492	$ 542.43
2020	367478	AM60368 01	YV4A22PLXJ1215937	$ 542.43
2020	367546	AP27081 01	YV4162UL6K2047332	$ 509.96
2020	367447	AY75800 01	YV4162UKXL2228765	$ 507.82
2020	367561	AL74161 01	YV4A22PL3J1216945	$ 465.20
2020	367471	AM20920 01	YV4102PK1J1344582	$ 447.32
2020	367472	AM20918 01	YV449MRRXH2199734	$ 366.67
2020	367524	AM07758 01	YV4102PK4J1344592	$ 319.93
2020	367468	AX73748 01	YV4A22PKXL1572772	$ 300.19
2020	367459	AM96420 01	YV4A22PK9J1336420	$ 270.40
2020	367421	AN01242 01	YV4102RM3J1049062	$ 248.58
2020	367498	9ASFW4 01	LYV402TK8JB173554	$ 211.22
			TOTAL REFUND	$ 9,514.25

City of Norwalk CT

ARI FLEET LT LTD

BILL #	PLATE #	VIN#		AMOUNT	
17-400727	AB05257	1FDWE3FS1HDC47288	$	618.37	(591.74 + 26.63)
17-400728	AB05259	1FDUF5GT1HEE07963	$	791.05	(756.99 +34.06)
17-400731	AB05265	1FDUF5GT1HEE51557	$	502.90	(481.24 + 21.66)
17-400732	AB05266	1FDUF5GT8HEE51555	$	502.90	(481.24 + 21.66)
17-400733	AB05267	1FDUF5GT5HEE87865	$	502.90	(481.24 + 21.66)
17-400735	AJ73055	5E3SK18N8J1000173	$	62.02	(59.35+2.67)
17-400739	AJ72626	5E3SK18N3J1000209	$	46.57	(44.56 +2.01)
17-400740	AJ72627	5E3SK18N1J1000242	$	46.57	(44.56 +2.01)
17-400741	C160235	1FTBW2YM8JKA69602	$	204.39	(195.59 +8.80)
17-400742	C160237	1FTBW2YM2JKA72446	$	204.39	(195.59 +8.80)
17-400743	AH48928	1R9BU1218H1626101	$	187.21	(179.15 + 8.06)
17-400744	AH48949	1R9BU1211H1626103	$	187.21	(179.15 + 8.06)
17-400745	AH49950	1R9BU121XH1626102	$	187.21	(179.15 + 8.06)
17-400746	AH49951	1R9BU1213H1626099	$	187.21	(179.15 + 8.06)
17-400749	AB05264	1FDUF5GT5HEE51559	$	502.90	(481.24 + 21.66)
17-400750	AH49952	1R9BU1216H1626100	$	187.21	(179.15 + 8.06)
17-400752	AB05255	3C7WRNBL3HG625510	$	769.15	(736.03 + 33.12)
17-400753	AB05256	1FDUF5GT5HED46813	$	791.05	(756.99 + 34.06)
17-400754	AB05258	1FDUF5GTXHEE07945	$	791.05	(756.99 + 34.06)
17-400755	AB05260	1FDUF5GT5HDA05109	$	791.05	(756.99 + 34.06)
17-400756	AB05268	1FDUF5GY7JDA02150	$	665.29	(636.64 + 28.65)
17-400757	AJ73051	5E3SK18N7J1000178	$	62.02	(59.35 + 2.67)
17-400759	AJ73054	5E3SK18N5J1000180	$	62.02	(59.35 + 2.67)
17-400760	AJ73050	5E3SK18N9J1000182	$	62.02	(59.35 + 2.67)
17-400762	AJ73056	5E3SK18N7J1000181	$	62.02	(59.35 + 2.67)
17-400766	AJ72628	5E3SK18N8J1000223	$	46.57	(44.56 +2.01)
17-400768	AJ73062	5E3SK18N9J1000196	$	46.57	(44.56 +2.01)
17-400769	AJ73063	5E3SK18N2J1000220	$	46.57	(44.56 +2.01)
17-400770	AJ73066	5E3SK18N2J1000217	$	46.57	(44.56 +2.01)
17-400771	AB05270	1FDUF5GY7JDA02147	$	499.01	(477.52 + 21.49)
17-400772	C140414	1FDWE3FS7HDC47294	$	618.37	(591.74 + 26.63)
17-400773	C140415	1FDWE3FS0HDC47296	$	618.37	(591.74 + 26.63)
17-400774	AB05261	1FDUF5GT7HEE07983	$	791.05	(756.99 + 34.06)
17-400775	C160236	1FTBW2YM3JKA72438	$	204.39	(195.59 + 8.80)
18-303179	AB05257	1FDWE3FS1HDC47288	$	632.85	
18-303181	AB05259	1FDUF5GT1HEE07963	$	926.83	
18-303184	AJ72628	5E3SK18N8J1000223	$	169.61	
18-303185	AB05272	1FDUF5GT4JEC71253	$	1,721.59	
18-303186	AB05268	1FDUF5GY7JDA02150	$	1,721.59	
18-303189	C140415	1FDWE3FS0HDC47296	$	632.85	
18-303192	AB05270	1FDUF5GY7JDA02147	$	1,721.59	
18-303194	AH49950	1R9BU121XH1626102	$	170.43	
18-303195	C160284	1FTBW2YM1JKA69604	$	~~754.50~~	
18-303197	AH48928	1R9BU1218H1626101	$	170.43	
18-303198	AB05271	1FDUF5GT6JEC71254	$	1,721.59	

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18-303199	C160288	1FTBW2YM4JKA72447	$	754.50
18-303201	AB05265	1FDUF5GT1HEE51557	$	926.83
18-303202	AH48949	1R9BU1211H1626103	$	170.43
18-303203	AB05260	1FDUF5GT5HDA05109	$	926.83
18-303205	C160237	1FTBW2YM2JKA72446	$	754.50
18-303206	AB05255	3C7WRNBL3HG625510	$	920.96
18-303208	AB05258	1FDUF5GTXHEE07945	$	926.83
18-303209	AJ72627	5E3SK18N1J1000242	$	169.61
18-303210	AB05264	1FDUF5GT5HEE51559	$	926.83
18-303212	AJ73063	5E3SK18N2J1000220	$	169.61
18-303214	AJ72626	5E3SK18N3J1000209	$	169.61
18-303215	AJ73062	5E3SK18N9J1000196	$	169.61
18-303217	AB05273	1FDUF5GT1HEE66611	$	926.83
18-303218	AB05274	1FDUF5GT8JEC13730	$	1,721.59
18-303219	AB05275	1FDUF5GT3JEB75422	$	1,721.59
18-303221	AJ73056	5E3SK18N7J1000181	$	169.61
18-303222	C160235	1FTBW2YM8JKA69602	$	754.50
18-303223	AB05267	1FDUF5GT5HEE87865	$	926.83
18-303224	C140414	1FDWE3FS7HDC47294	$	632.85
18-303227	AJ73054	5E3SK18N5J1000180	$	169.61
18-303228	AB05266	1FDUF5GT8HEE51555	$	926.83
18-303230	AB05261	1FDUF5GT7HEE07983	$	926.83
18-303232	AJ73050	5E3SK18N9J1000182	$	169.61
18-303235	AJ73055	5E3SK18N8J1000173	$	169.61
18-303236	AJ73051	5E3SK18N7J1000178	$	169.61
18-303238	AJ73066	5E3SK18N2J1000217	$	169.61
18-303240	AH49951	1R9BU1213H1626099	$	170.43
18-303241	AB05256	1FDUF5GT5HED46813	$	926.83
18-303242	C160236	1FTBW2YM3JKA72438	$	754.50
18-400791	C179455	1FTBW2YMXJKB30626	$	754.50
18-400792	C179456	1FTBW2YM1JKB22348	$	754.50
18-400793	AE53825	3C7WRNBL2JG218610	$	882.91
18-400794	AE53826	3C7WRNBL7JG218604	$	882.91
18-400795	C179473	1FTBW2YM3JKB30631	$	691.89
18-400796	C179474	1FTBW2YM0JKB30635	$	691.89
18-400799	C179504	1FTBW2YM2KKA07341	$	691.89
18-400800	AP29927	1FDUF5GT4JEB75445	$	762.17
18-400801	C185930	1FTBW2YM4JKB30640	$	565.87
18-400803	C191273	1FTBW2YM6JKB30641	$	565.87
19-303284	C179504	1FTBW2YM2KKA07341	$	787.35
19-303287	AB05267	1FDUF5GT5HEE87865	$	834.77
19-303290	C160284	1FTBW2YM1JKA69604	$	713.03
19-303291	AJ73055	5E3SK18N8J1000173	$	161.97
19-303292	C179473	1FTBW2YM3JKB30631	$	713.03
19-303294	AB05275	1FDUF5GT3JEB75422	$	1,644.05
19-303296	C140415	1FDWE3FS0HDC47296	$	552.97
19-303298	AJ73054	5E3SK18N5J1000180	$	161.97

19-303299	AJ72627	5E3SK18N1J1000242	$	161.97
19-303300	AJ72628	5E3SK18N8J1000223	$	161.97
19-303301	C192082	1FTBW2YM1JKB47699	$	713.03
19-303302	AJ75510	5E3SK18N5J1000177	$	161.97
19-303303	AJ73066	5E3SK18N2J1000217	$	161.97
19-303304	AB05270	1FDUF5GY7JDA02147	$	1,644.05
19-303305	AB05265	1FDUF5GT1HEE51557	$	834.77
19-303306	C160236	1FTBW2YM3JKA72438	$	713.03
19-303309	AB05258	1FDUF5GTXHEE07945	$	834.77
19-303310	AB5273	1FDUF5GT1HEE66611	$	834.77
19-303312	AE53826	3C7WRNBL7JG218604	$	1,538.35
19-303313	AJ73051	5E3SK18N7J1000178	$	161.97
19-303314	AJ73063	5E3SK18N2J1000220	$	161.97
19-303316	C140414	1FDWE3FS7HDC47294	$	552.97
19-303320	AB05274	1FDUF5GT8JEC13730	$	1,644.05
19-303322	AB05268	1FDUF5GY7JDA02150	$	1,644.05
19-303323	AP29927	1FDUF5GT4JEB75445	$	1,644.05
19-303324	C179455	1FTBW2YMXJKB30626	$	713.03
19-303325	C179456	1FTBW2YM1JKB22348	$	713.03
19-303326	AE53825	3C7WRNBL2JG218610	$	1,538.35
19-303328	AB05260	1FDUF5GT5HDA05109	$	834.77
19-303329	AB05271	1FDUF5GT6JEC71254	$	1,644.05
19-303330	AH49950	1R9BU121XH1626102	$	162.73
19-303331	AV05255	3C7WRNBL3HG625510	$	828.94
19-303332	AB05256	1FDUF5GT5HED46813	$	834.77
19-303333	AB05257	1FDWE3FS1HDC47288	$	552.97
19-303334	AB05259	1FDUF5GT1HEE07963	$	834.77
19-303335	AB05261	1FDUF5GT7HEE07983	$	834.77
19-303337	C160237	1FTBW2YM2JKA72446	$	713.03
19-303338	AB05266	1FDUF5GT8HEE51555	$	834.77
19-303341	C185930	1FTBW2YM4JKB30640	$	713.03
19-303343	AH48928	1R9BU1218H1626101	$	162.73
19-303344	AH49951	1R9BU1213H1626099	$	162.73
19-303347	C192049	1FTBW2YM7JKB47707	$	713.03
19-303349	C192048	1FTBW2YM2JKB47713	$	713.03
19-303351	C160235	1FTBW2YM8JKA69602	$	713.03
19-303352	C192081	1FTBW2YM8JKB47702	$	713.03
19-303353	C191273	1FTBW2YM6JKB30641	$	713.03
19-303354	AH49952	1R9BU1216H1626100	$	162.73
19-303355	AB05264	1FDUF5GT5HEE51559	$	834.77
19-303356	C179474	1FTBW2YM0JKB30635	$	713.03
19-303358	C160288	1FTBW2YM4JKA72447	$	713.03
19-303359	AJ72626	5E3SK18N3J1000209	$	161.97
19-303360	AJ73062	5E3SK18N9J1000196	$	161.97
19-303361	AB05272	1FDUF5GT4JEC71253	$	1,644.05
19-303362	AJ73050	5E3SK18N9J1000182	$	161.97
19-400552	AJ73056	5E3SK18N7J1000181	$	51.77

20-303107	AH49950	1R9BU121XH1626102	$	156.66
20-303108	AJ73062	5E3SK18N9J1000196	$	155.93
20-303109	AJ73063	5E3SK18N2J1000220	$	155.93
20-303110	C160235	1FTBW2YM8JKA69602	$	553.43
20-303111	AH49952	1R9BU1216H1626100	$	156.66
20-303112	AH48928	1R9BU1218H1626101	$	156.66
20-303113	AJ72627	5E3SK18N1J1000242	$	155.93
20-303114	AH49951	1R9BU1213H1626099	$	156.66
20-303115	AB05266	1FDUF5GT8HEE51555	$	660.62
20-303117	C160284	1FTBW2YM1JKA69604	$	553.43
20-303118	AB05258	1FDUF5GTXHEE07945	$	660.62
20-303119	AB05259	1FDUF5GT1HEE07963	$	660.62
20-303120	AB05260	1FDUF5GT5HDA05109	$	660.62
20-303122	C140414	1FDWE3FS7HDC47294	$	477.72
20-303125	AJ73056	5E3SK18N7J1000181	$	155.93
20-303126	C179455	1FTBW2YMXJKB30626	$	553.43
20-303127	AE53826	3C7WRNBL7JG218604	$	745.38
20-303128	C191273	1FTBW2YM6JKB30641	$	553.43
20-303132	AJ73066	5E3SK18N2J1000217	$	155.93
20-303133	AJ72628	5E3SK18N8J1000223	$	155.93
20-303134	AB05268	1FDUF5GY7JDA02150	$	751.26
20-303135	AJ73050	5E3SK18N9J1000182	$	155.93
20-303136	AJ73051	5E3SK18N7J1000178	$	155.93
20-303137	AJ73054	5E3SK18N5J1000180	$	155.93
20-303138	AJ73055	5E3SK18N8J1000173	$	155.93
20-303139	AB05261	1FDUF5GT7HEE07983	$	660.62
20-303142	AB05272	1FDUF5GT4JEC71253	$	751.26
20-303143	AB05267	1FDUF5GT5HEE87865	$	660.62
20-303146	AP29927	1FDUF5GT4JEB75445	$	751.26
20-303148	C192049	1FTBW2YM7JKB47707	$	553.43
20-303149	C1479456	1FTBW2YM1JKB22348	$	553.43
20-303152	AB05275	1FDUF5GT3JEB75422	$	751.26
20-303153	C179473	1FTBW2YM3JKB30631	$	553.43
20-303154	AB05271	1FDUF5GT6JEC71254	$	751.26
20-303155	C179504	1FTBW2YM2KKA07341	$	608.37
20-303157	C192081	1FTBW2YM8JKB47702	$	553.43
20-303158	C192048	1FTBW2YM2JKB47713	$	553.43
20-303159	AB05273	1FDUF5GT1HEE66611	$	660.62
20-303161	AB05265	1FDUF5GT1HEE51557	$	660.62
20-303163	C192082	1FTBW2YM1JKB47699	$	553.43
20-303165	C160237	1FTBW2YM2JKA72446	$	553.43
20-303166	AB05257	1FDWE3FS1HDC47288	$	477.72
20-303168	AJ75510	5E3SK18N5J1000177	$	155.93
20-303169	AJ72626	5E3SK18N3J1000209	$	155.93
20-303170	AB05256	1FDUF5GT5HED46813	$	660.62
20-303171	C140415	1FDWE3FS0HDC47296	$	477.72
20-303172	AB05255	3C7WRNBL3HG625510	$	660.62

20-303173	C179474	1FTBW2YM0JKB30635	$	553.43
20-303175	C160236	1FTBW2YM3JKA72438	$	553.43
20-303176	AB05264	1FDUF5GT5HEE51559	$	660.62
20-303177	AB05270	1FDUF5GY7JDA02147	$	751.26
20-303178	AB05274	1FDUF5GT8JEC13730	$	751.26
20-303179	AE53825	3C7WRNBL2JG218610	$	745.38
20-303180	C185930	1FTBW2YM4JKB30640	$	553.43
20-303182	C160288	1FTBW2YM4JKA72447	$	553.43
		TOTAL	**$**	**114,120.77**

AGENDA

DECEMBER 8TH 2021

CLAIMS COMMITTEE MEETING

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

MOTOR VEHICLE

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
ACAR LEASING LTD	20-MV-300410	$444.45	PRORATION
	20-MV-300529	$609.80	PRORATION
	20-MV-300558	$632.34	PRORATION
	20-MV-300571	$704.34	PRORATION
	20-MV-300615	$495.46	PRORATION
ACAR LEASING LTD	20-MV-300405	$270.73	PRORATION
ACAR LEASING LTD	19-MV-300626	$109.68	PRORATION
	20-MV-300658	$444.15	PRORATION
ACAR LEASING LTD	20-MV-300507	$563.58	PRORATION
CELLAR KURT MATTHEW	20-MV-311511	$36.50	PRORATION
CERVANTES-ANDRANDE MIRIAM C	20-MV-311655	$192.37	PRORATION
CERVANTES IGNACIO	19-MV-312132	$25.04	PRORATION
	20-MV-311644	$145.02	PRORATION
DAIMLER TRUST	20-MV-SEE ATTACHED	$864.24	PRORATION
ENTERPRISE FM TRUST	20-MV-SEE ATTACHED	$4,447.41	PRORATION
ENTERPRISE FM TRUST	20-MV-320056	$232.28	PRORATION
FINANCIAL SERV VEH TRUST	20-MV-321659	$397.05	PRORATION
	20-MV-321754	$820.32	PRORATION
	20-MV-321979	$760.95	PRORATION
GILLER GEOFFREY M	20-MV-325219	$39.92	PRORATION
GREENE WALTER T JR	20-MV-326650	$18.22	PRORATION
HARTMANN JENNIFER ROTH	20-MV-328070	$170.34	PRORATION

ITEM #5

AGENDA

DECEMBER 8TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
HONDA LEASE TRUST	20-MV-329785	$320.06	PRORATION
	20-MV-330016	$417.06	PRORATION
	20-MV-330347	$249.31	PRORATION
HONDA LEASE TRUST	20-MV-329733	$85.58	PRORATION
HONDA LEASE TRUST	20-MV-329954	$206.14	PRORATION
	20-MV-330090	$201.82	PRORATION
HONDA LEASE TRUST	20-MV-329843	$457.46	PRORATION
	20-MV-329929	$65.69	PRORATION
	20-MV-329933	$361.09	PRORATION
	20-MV-330258	$220.74	PRORATION
HONDA LEASE TRUST	19-MV-331615	$26.15	PRORATION
	20-MV-330416	$340.71	PRORATION
LINARTE FRANCISCO J	19-MV-340185	$10.11	PRORATION
MARUSHAK KRYSTYNA A	20-MV-341474	$11.12	PRORATION
MIR ASMA SHAHZAD	19-MV-345842	$70.64	PRORATION
MONTONEZ ANGEL S	20-MV-344501	$21.93	PRORATION
NISSAN INFINITI LT	20-MV-346834	$194.89	PRORATION
NISSAN INFINITI LT	20-MV-349398	$497.52	PRORATION
NISSAN INFINITI LT	20-MV-347115	$311.47	PRORATION
	20-MV-347624	$227.22	PRORATION
ORTIZGUEVARA EDGAR	20-MV-349097	$110.77	PRORATION
PETRONIS CLAIRE F	20-MV-351439	$10.87	PRORATION

AGENDA

DECEMBER 8TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
PORSCHE LEASING LTD	20-MV-352239	$517.15	PRORATION
	20-MV-352241	$827.18	PRORATION
	20-MV-352243	$749.03	PRORATION
	20-MV-352252	$274.60	PRORATION
PORTILLO-AMAYA WALTER O	20-MV-352287	$135.91	PRORATION
POWERS DEVIN JULIA	20-MV-352425	$164.92	PRORATION
RAMIREZ CARLOS ALBERTO	20-MV-355521	$19.48	PRORATION
RICHARDSON NINA	20-MV-356786	$15.40	PRORATION
RIVERA ORLANDO	20-MV-354921	$21.33	PRORATION
RIVERA VERONICA	20-MV-354943	$49.05	PRORATION
	20-MV-354942	$25.59	PRORATION
	20-MV-354941	$21.32	PRORATION
RYAN JOSEPHINE M	20-MV-356786	$10.14	PRORATION
SOR-BATRES GRICELDA M	20-MV-360786	$49.15	PRORATION
TORRES-CAZARES JOSE A	19-MV-366704	$304.68	PRORATION
	20-MV-364103	$581.16	PRORATION
TOYOTA LEASE TRUST	20-MV-365235	$102.12	PRORATION
USB LEASING LT	20-MV-366195	$102.92	PRORATION
VALDOVINOS-CONTRERAS RAMIRO	20-MV-366541	$59.82	PRORATION
VCFS AUTO LEASING CO	20-MV-367501	$67.36	PRORATION

AGENDA

DECEMBER 8TH 2021

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED	REASON

SPECIAL REQUEST

IJ GROUP LLC		
37 NORTH AVE		
1-79-31-0	19-RE-112919 $30,433.56	PAID IN ERROR
TOYOTA LEASE TRUST	20-MV-SEE ATTACHED $16,394.58	PRORATIONS
TOYOTA LEASE TRUST	20-MV-SEE ATTACHED $15,621.88	PRORATIONS

DAIMLER TRUST

BILL No	VIN	PLATE	AMOUNT
20-315275	4JGDA5HB7JB089889	AM93206	$426.54
20-315446	WDDLI9BB8HA196732	AH15878	$332.37
20-315379	WDDWF4KBXJR394804	AP15753	$105.33
		TOTAL:	$864.24

ENTERPRISE FM TRUST

BILL #	PLATE #	VIN#	AMOUNT
19-320777	AS93261	1FA6P0H72G5113376	$ 23.18
20-319967	AS93261	1FA6P0H72G5113376	$ 280.45
19-320796	AE06970	WD4PE7DD3GP199056	$ 207.09
20-319986	AE06970	WD4PE7DD3GP199056	$ 475.59
19-320827	C084389	1GCWGAFF1H1109533	$ 36.67
20-319977	C084389	1GCWGAFF1H1109533	$ 366.82
19-320780	C084390	1GCWGAFF6H1109575	$ 36.67
20-320025	C084390	1GCWGAFF6H1109575	$ 366.82
20-319963	C211640	3C6URVJG2FE508283	$ 165.19
20-319965	C211148	1GCZGUCGXF1140904	$ 138.96
20-319969	C211600	1GCZGHFG6G1191837	$ 256.41
20-319971	C115404	1FTYR2CM5HKA44269	$ 177.41
20-319974	C211954	3C6URVJG0GE105937	$ 227.40
20-320018	C033744	1GCWGAFF5G1170799	$ 300.19
20-320020	4544DD	1GCWGFCF2F1201121	$ 139.44
20-320030	AE22804	1GCWGAFF5H1121359	$ 305.55
20-320048	AU71421	YV4A22RK9K1361641	$ 766.16
20-320050	C101072	1FTYR2CM6HKA26637	$ 177.41
			$ 4,447.41

TOYOTA LEASE TRUST

BILL #	PLATE #	VIN#	AMOUNT
19-367050	1AEVT5	JTHCM1D2XG5013157	$ 406.58
19-367087	5ARUH2	5TDJZRFH6HS356831	$ 487.31
20-364576	5ARUH2	5TDJZRFH6HS356831	$ 645.69
20-364267	AS25083	JTMRFREV4JJ260749	$ 83.79
20-364294	AR77231	JTHC81D2XJ5032223	$ 112.91
20-364297	AH85795	JTHCZ1D28K5016522	$ 275.21
20-364303	AP51247	5TDJZRFH3JS873798	$ 173.02
20-364307	AW48386	JTDL9RFU3L3013104	$ 227.68
20-364316	AC13875	5TDJZRFH5JS819905	$ 692.06
20-364351	AG57033	2T3DFREV3HW679424	$ 130.77
20-364381	AL30885	2T1BURHE4HC961168	$ 51.22
20-364384	AD42700	JTJDGKCA9K2007420	$ 167.20
20-364405	AT93349	4T1B11HK0KU228864	$ 114.25
20-364413	AF00593	JTHCZ1D21K5016572	$ 413.23
20-364418	ZT6519	58ABK1GG4HU052624	$ 575.83
20-364433	AK67899	JTEBU5JR9H5454460	$ 476.53
20-364442	994WWG	JTHBK1GG5H2256256	$ 287.92
20-364493	1AEVT5	JTHCM1D2XG5013157	$ 523.06
20-364518	AN38101	JTHC81D27J5026931	$ 338.03
20-364540	AB85302	4T1B11HK6JU038971	$ 247.75
20-364550	AP13662	JTMDFREV0JJ737669	$ 298.06
20-364555	AL56767	2T3BFREV0JW707533	$ 422.94
20-364610	AG96199	JTHC81D22J5033852	$ 169.03
20-364664	AN42225	2T1BURHEXJC018644	$ 165.29
20-364683	553XTY	5TDKZ3DC4HS892718	$ 395.28
20-364712	AM14899	5TDJZRFH5JS807298	$ 519.04
20-364733	AR62380	JTMRFREV5JJ224181	$ 460.08
20-364746	AK75850	58ABK1GG0HU073003	$ 96.16
20-364773	4FRAN	JTJBARBZ1J2152264	$ 493.87
20-364774	AG37915	5TDJKRFH1GS505746	$ 459.69
20-364777	347ZRW	2T3RFREV3JW837871	$ 334.65
20-364816	AM30108	2T1BURHE5JC994671	$ 303.12
20-364855	AR31605	2T1BURHEXJC079413	$ 82.66
20-364862	AK60438	JTEBU5JR1H5464108	$ 476.53
20-364870	AL44152	JTHCM1D28H5021727	$ 552.00
20-364887	AK89589	JTMRFREV7HJ154368	$ 153.58
20-364940	AR74691	2T2ZZMCA4JC111677	$ 321.49
20-364957	AS41953	2T3JFREV1JW797321	$ 233.22
20-364984	AU18853	JTMDFREV7HJ703707	$ 435.71
20-364998	AG10981	2T1BURHE8GC742759	$ 107.15
20-365044	AR92910	4T1B11HK9JU615007	$ 141.52
20-365048	AT69834	4T1B11HK2KU750931	$ 380.62
20-365089	AT13697	4T1B11HK8KU749959	$ 190.54
20-365101	AG44985	JTJHY7AX2H4227644	$ 320.58
20-365136	AG10954	JTNKHMBX5K1026668	$ 113.31

20-365145	AN02134	5TDBZRFH1JS836060	$	394.03
20-365149	AR83537	2T1BURHE9KC142146	$	150.96
20-365210	AU86706	2T3RWRFVXKW024267	$	106.48
20-365211	AC81009	2T3RFREV0JW744113	$	250.89
20-365217	AL03659	5TDDZ3DC2HS183049	$	299.65
20-365236	AW48675	5YFP4RCE2LP027418	$	115.96
20-365244	1APSS6	4T1B11HK3JU508678	$	247.75
		TOTAL	**$**	**15,621.88**

TOYOTA LEASE TRUST

BILL #	PLATE #	VIN#	AMOUNT
20-364244	AA37493	JTMBFREV7JJ223759	$ 153.58
20-364253	AL37397	5TDJZRFH9HS483573	$ 537.87
20-364263	AK32162	2T2BZMCA0HC085980	$ 367.65
20-364271	AA35782	JTMRFREV0JJ235993	$ 125.43
20-364309	AH52319	2T2BK1BAXEC235044	$ 334.71
20-364312	AR31608	JTMBFREV6JJ239001	$ 115.32
20-364325	AN42210	2T1BURHE7JC058423	$ 110.08
20-364338	C036598	5TDDZ3DC5JS199266	$ 482.27
20-364353	387WLD	4T1B21HK4JU001270	$ 283.13
20-364367	AK08974	JTND4RBE2L3077163	$ 190.23
20-364379	AP17303	5TDKZ3DC9JS933186	$ 84.95
20-364414	AJ89452	JTMBFREV3HJ702030	$ 320.69
20-364428	AK51857	JTJBARBZXH2128829	$ 289.80
20-364447	AN50374	JTMJFREV9JJ205582	$ 279.65
20-364456	AP98156	4T1B61HK3JU137474	$ 234.56
20-364458	AK19241	5TFSX5EN6HX056260	$ 100.09
20-364482	0ADPX5	2T1BURHE9JC990865	$ 303.12
20-364486	AN74419	2T1BURHE2JC094102	$ 110.08
20-364511	C110463	5TFDY5F12JX709044	$ 147.64
20-364513	814XZA	2T1BURHE4JC063983	$ 303.12
20-364535	AM52725	4T1BK1EB7JU271792	$ 131.16
20-364543	853ZYP	5TFHY5F19JX711522	$ 733.80
20-364593	AV52177	JTEBU5JR4K5728056	$ 403.62
20-364615	HO9257	2T3F1RFV0KW052144	$ 136.88
20-364631	AL93182	58ABK1GG6JU081337	$ 548.95
20-364658	AM52720	JTMBFREV8JJ195745	$ 384.19
20-364660	AP15314	JTHC81D28J5028932	$ 394.15
20-364688	AR52643	JTMRJREV3JD244121	$ 209.00
20-364691	AA55294	5TDBZRFH7JS863554	$ 196.73
20-364700	AH94814	2T2BZMCA9HC090854	$ 428.67
20-364705	562YDU	4T1B61HK5JU109983	$ 375.20
20-364706	AM20285	2T2BGMCA0HC019595	$ 205.53
20-364726	C119372	5TFSX5EN1HX057297	$ 349.40
20-364731	AA25496	2T1BURHE7JC099649	$ 82.66
20-364750	853	2T2BZMCA3HC122634	$ 306.59
20-364762	AL85238	5TFSZ5AN2HX104515	$ 548.95
20-364766	AR96224	4T1B11HK4JU654572	$ 177.19
20-364778	AM61361	JTDKARFU7H3542548	$ 334.86
20-364788	AN02053	4T1B61HK6JU075651	$ 468.58
20-364817	AM30114	5TFSZ5AN6HX110639	$ 494.26
20-364820	AP49182	JTJDZKCA5J2009741	$ 587.16
20-364827	AP17354	4T1B11HK7JU115640	$ 141.52
20-364829	491SGC	58ABK1GG0JU080183	$ 274.81
20-364835	AJ08189	JTEBU5JR1K5617951	$ 134.81
20-364884	AR74686	JTHC81D2XJ5033680	$ 338.03

20-364923	6AVFX4	JTMRFREV9JJ739703	$ 167.08
20-364978	0APKK2	58ABK1GGXHU046827	$ 335.72
20-365037	AG37874	3TMGZ5AN3GM042164	$ 186.34
20-365065	AT0737	JTJBARBZ6K2192552	$ 545.85
20-365083	AN50350	2T1BURHE5JC076094	$ 165.29
20-365131	MITESH	JTHCM1D29H5016732	$ 300.99
20-365141	AB58667	4T1B61HK1KU725424	$ 203.12
20-365165	AL40387	JTJBARBZXH2146814	$ 337.88
20-365178	AL56762	NMTKHMBX1JR014974	$ 308.72
20-365188	AH94839	JTJBARBZ9H2130748	$ 289.80
20-365224	AP49199	JTJDZKCA2J2010376	$ 293.12
		TOTAL	**$ 16,394.58**

CITY OF NORWALK, DEPARTMENT OF FINANCE
Lisa Biagiarelli, CCMC, Esq.
Tax Collector
lbiagiar@norwalkct.org

P: 203-854-7730 / F: 203-854-7770
125 East Avenue
Norwalk, CT 06851

To: Finance and Claims Committee Members
From: Lisa Biagiarelli, Tax Collector
Date: November 18, 2021
Re: The Role of the Tax Collector at Finance & Claims Meetings

The Tax Collector's Office interacts with the Finance and Claims Committee on a limited basis. I attend the monthly meeting primarily to present information concerning tax refunds. As a courtesy, I also keep the Committee informed of current and past due tax collection activity, and provide monthly reports in both spreadsheet and narrative form.

The Tax Collector's Office issues refunds in accordance with Connecticut General Statute 12-129 and generally accepted accounting principles. Most refunds occur because abatements or credits are granted by the Assessor's Office after a tax bill has already been paid. For example, taxpayers sell or otherwise dispose of motor vehicles after having already paid their tax bills in full. Many refunds are issued to leasing companies that pay taxes on behalf of their lessees, who subsequently change cars mid cycle and are entitled to tax refunds. Sometimes third party agents, such as attorneys or escrow agents, make duplicate payments of bills, or misidentify a tax bill and pay on the wrong parcel.

The procedure for refunds is relatively strict in terms of documentation, although not overly burdensome to the taxpayer. We require the taxpayer to complete a form, provide a valid signature, and include backup information concerning the payment. The backup is necessary to prove both that this particular taxpayer has in fact made the payment in question, and that this person or entity, and no other, is entitled to the refund.

Refunds in an amount less than $10,000 are processed by the Tax Collector's Office without requiring special approval. However, these refunds are still presented to the Committee each month, and the Committee exercises a measure of oversight regarding this process. The report of refunds presented will include the name of the taxpayer, the amount of the refund, and the reason. Due to the high volume of accounts, we process literally thousands of refunds per fiscal year, as part of our normal office activity.

Committee members are asked to review the listings of these refunds in order to fulfill their oversight function. If a councilperson's own name, or if the name of a relative, close acquaintance, or entity with whom they are associated (for example, an employer or a client) appears on the listing, in order to avoid the appearance of impropriety, the councilperson may consider the option of recusal from the discussion and / or vote. Refunds in an amount of $10,000 or more are considered "*special requests*." Special requests <u>*do*</u> require the formal approval of the Finance and Claims Committee, and subsequently the Common Council. These refunds are not processed until the Committee's, and Council's, approvals are received. The Tax Collector will have information on any special requests available at the meeting. Special requests are listed separately from other refunds, usually toward the end of the report.

The Committee will also be asked periodically to approve tax abatements for various housing projects. These abatements stem from agreements approved by prior Common Councils. Partial tax abatements are granted by the City and some are subsequently submitted by our office to the state for full or partial reimbursement. For example, one agreement is for a low income senior housing project to pay 10% its annual rental income toward taxes; the balance of the tax bill is then abated, according to the agreement. In this example, the amounts in question change semi-annually or annually to reflect the income of the project and the amount of the tax levied.

The Tax Collector's Office also presents the Committee with reports in order to keep members informed of ongoing collection processes and activities. We provide monthly reports on collections, and compare the current collection cycle (year to date) with the prior year, in order to track our progress toward budgeted collections of both current and past due taxes. We respond to questions from Committee members about current and delinquent collection enforcement activity.

According to the organizational structure of the City, the Tax Collector reports directly to, and is under the supervision of, the Chief Financial Officer. The Tax Collector's Office is directly responsible for the collection of approximately 90% of the city's operating revenue. The staff of the Tax Collector's Office includes eight full time employees: me as Tax Collector; Al Palumbo, Jr. as Assistant Tax Collector; Cynthia Haith as Delinquent Tax Collector; and Jeanette Lopez, Hollie Rapp, Cathy Petrini, Charise Bronson; and a new hire who will begin work on December 6 to fill the vacancy we've had since February 2020. Both Al and Cynthia have worked for Norwalk for more than 30 years. I'll have my 22 year anniversary in Norwalk next year and have been collecting taxes for 37 years. Six of us are state certified in municipal tax collection. Jeanette is fully bilingual in English and in Spanish; our new hire is bilingual in English and Spanish and has fluency in Portuguese and Italian as well. Hollie has about 20 years' experience in municipal assessing, in addition to being a certified tax collector. Al Palumbo has an MBA, and I have a JD.

We pride ourselves on efficient, diligent collection of current and back taxes. We do most of our collection work in house and in so doing, save our taxpayers tens of thousands of dollars in fees. Our collection rate is the highest among Connecticut's six largest cities, and we consistently achieve our budgeted collection goals, which provides stability to the city's budget process and enhances the city's overall financial planning and fiscal outlook.

There is extensive information on the tax collection process on our tax collector's office homepage on the city's website. Taxpayers may look up their taxes, and their payment history online, and can pay online. We have various flyers and information available for members of the Committee, or for their constituents, as needs arise. I am also available in person or by telephone or email to answer questions. I wish all the members of the Committee well, and am looking forward to working with you.

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

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

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

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance & Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: November 15, 2021
Re: Narrative for October 2021 Tax Collector's Report

As of the end of October 2021, representing the first four months of the fiscal year, we collected more than $190 million against our $349.5 million adjusted levy, or **54.44%**. We also collected **51.24%** of our sewer use levy, more than $8.3 million, and **81.8%** of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA.

Compared with the prior fiscal year, we ended the month of October 2021 ahead with regard to taxes (2.24%), sewer use (0.36%), and the IPP fee (10.03 %). This follows the trend of the first three months of this fiscal year. Again, recall that last year was somewhat of an aberration, since the City gave taxpayers until October 1 to pay what normally is payable by August 1.

With regard to prior years' collections, through the end of October 2021, we show a net collection of in excess of $3 million since July 1, 2021. This amount is more than $1 million more than what we collected during the first four months of the prior fiscal year and is attributable to the tax sale that was held on October 18, 2021.

This is my first report since the sale occurred and I'll provide a summary here. Ultimately, we collected in excess of **$8.5 million** since November 2019 on properties originally slated for tax sale.

This sale had been put on hold in the spring of 2020 due to COVID 19, and was rescheduled several times. **235 of 248 accounts paid in full prior to the actual sale**. Three properties paid off the morning of the sale, and were removed prior to bidding. 11 of the 12 properties remaining were sold. There were no bids on one property; it will be taken by the City for back taxes, since this was now the second consecutive tax sale where this property was offered and no bids were received. Another property was removed from the sale due to a bankruptcy filing several hours prior to the time of the sale.

There were approximately 45 registered bidders. The sale started around 5 pm, and was concluded by approximately 7:30 pm. All 11 of the properties that sold received multiple bids, and were sold for more than the minimum bid. The city does not get to keep the overbid. The overbid is the difference between the minimum bid (what we are entitled to) and the winning bid.

The City of Norwalk collected an additional $603,135 in taxes from the bidding that occurred at the actual tax sale on October 18. This was added to the $7.9 million collected prior to the sale (since November 2019 on these properties) for a total of **$8,538,707** as the total collected through our 2020-2021 tax sale. This does NOT include overbids. Minimum bids for each property included 2020 grand list taxes in full. The next tax bills due on SOLD properties will be payable on July 1, 2022.

Information on the tax sale, as well as a brief synopsis of the bidding process, can be viewed online here
City of Norwalk Tax Sale 2021 (arcgis.com)

This website provided information about the properties, including recent photographs. It allows users to download field cards with property information; and shows the locations of the properties on a map, among other features. We have also posted display boards in the lobby of City Hall with photographs of the properties and other information in order to publicize the sale. A series of seven legal notices concerning the sale were published in the newspaper. We continue to do mailings in compliance with the state laws governing tax sales and will leave the postings up in accordance with the notice requirements of the tax sale.

Our budgeted collection goals for the recently concluded fiscal year, as well as for the new fiscal year ending 2022, are both predicated on the infusion of revenue generated by the tax sale. Maintaining high current and back tax collection rates promotes budgetary stability and allows the Board of Estimate and Taxation to set lower mill rates for all taxpayers. A higher current collection rate enables less of an allowance for "uncollectible" taxes, and correspondingly lower mill rates.

Our next billing should occur at the end of this month, when we issue notices for the second installment, which are due January 1, 2022 and payable by February 1, 2022.

I hope to get the second installment bills in the mail by the second week of December, but need to coordinate with the Office of the Assessor to work according to their schedule. They are involved with motor vehicle pricing and other details that affect pro-rated supplemental motor vehicle bills for vehicles newly registered after October 1, 2020 – those vehicles are billed on January 1, 2022. The Assessor's office relies on the state DMV to supply information to them. All of these factors potentially affect when we will be able to mail our second installment bills. I will keep everybody up to date on our progress.

I have been reporting that our office has been short staffed due to a vacancy in our cashier position, since February 2020 (pre-COVID 19). Our new hire is scheduled to start work on Monday, December 6. We are grateful for the help we received from Personnel and Labor Relations in filling this vacancy, which garnered 270+ applicants when the position was posted. Our hours remain **Monday through Friday, from 8:30 am to 4 pm.** No appointment is needed, and we do not close for lunch. We also continue to offer other payments options, including on line payment, pay-by-phone, and paying by mail.

A separate narrative, for the benefit of newly elected Finance and Claims Committee members, is included in the information provided this month. This narrative describes my monthly interaction with the Committee and our roles in the tax refund process.

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

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

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

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance & Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: December 6, 2021
Re: Narrative for November 2021 Tax Collector's Report

As of the end of November 2021, representing the first five months of the fiscal year, we collected more than $191.4 million against our $353.7 million adjusted levy, or **54.11%**. We collected **51.44%** of our sewer use levy, more than $8.4 million and **82.46%** of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA.

Compared with the prior fiscal year, we ended the month of November 2021 slightly ahead with regard to taxes (1.19%), but down very slightly with regard to sewer use (-0.89%), and ahead with regard to the IPP fee (8.61%). Again, recall that last year was somewhat of an aberration, since the City gave taxpayers until October 1 to pay what normally is payable by August 1.

With regard to prior years' collections, through the end of November 2021, we show a net collection of in excess of $3.2 million since July 1, 2021. This amount is more than $1 million more than what we collected during the first four months of the prior fiscal year, attributable to the tax sale that was held on October 18, 2021. Last month's narrative included more details about the sale. Ultimately, we collected in excess of **$8.5 million** on behalf of the city since November 2019 on properties originally slated for this tax sale. Our budgeted collection goals for both the fiscal year ending 2021, and the fiscal year ending 2022, are predicated on the infusion of revenue generated by the tax sale. Maintaining high current and back tax collection rates promotes budgetary stability, and allows the Board of Estimate and Taxation to set lower mill rates for all taxpayers. A higher current collection rate enables less of an allowance for "uncollectible" taxes, and correspondingly lower mill rates.

The link to the sale website is here: City of Norwalk Tax Sale 2021 (arcgis.com)

The second installment tax collection period is already underway. Tax statements for the second installment are at the printer now and will be mailed beginning later this week. The second installment is due January 1, 2022 and payable by February 1, 2022 without interest. It is our practice to mail bills as early as possible in order to allow taxpayers to more effectively budget their money. Many taxpayers prefer to pay their second installment payments prior to the end of the calendar year, and the week between Christmas and New Year's is typically very busy for our division. Our in person office hours remain **Monday through Friday, from 8:30 am to 4 pm.** No appointment is needed, and we do not close for lunch. We also continue to offer other payments options, including on line payment, pay-by-phone, paying by mail, and paying in person at one of ten participating Norwalk bank branches. Our office had been short staffed due to a vacancy in our cashier position since February 2020 (pre-COVID 19). We are happy to report that our new hire started today, December 6. We are grateful for the help we received from Personnel and Labor Relations in filling this vacancy, which garnered 270+ applicants when the position was posted.

A separate narrative, for the benefit of newly elected Finance and Claims Committee members, is included in the information provided this month. This narrative describes my monthly interaction with the Committee, and our roles in the tax refund process.

ITEM #7

TAX COLLECTOR'S REPORT
OCTOBER 2021

FISCAL YEAR 2021-2022 (2020 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 21 - OCT 21	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$21,672,160.18	$18,949,816.64	87.44%	$21,396,973.17	($275,187.01)	88.56%
PERSONAL PROPERTY	$22,966,731.64	$12,218,879.45	53.20%	$23,004,764.00	$38,032.36	53.11%
REAL ESTATE	$308,716,745.40	$159,111,142.73	51.54%	$305,124,965.32	($3,591,780.08)	52.15%
TOTAL TAX	**$353,355,637.22**	**$190,279,838.82**	**53.85%**	**$349,526,702.49**	**($3,828,934.73)**	**54.44%**
SEWER USE	$16,488,685.00	$8,383,254.57	50.84%	$16,361,945.00	($126,740.00)	51.24%
IPP FEE	$187,000.00	$155,428.45	83.12%	$190,000.00	$3,000.00	81.80%

FISCAL YEAR 2020-2021 (2019 GRAND LIST)	ORIGINAL LEVY	JUN 20 - OCT 20				
AUTOMOBILE-REGULAR	$20,760,190.24	$17,202,310.53	82.86%	$20,547,174.97	($213,015.27)	83.72%
PERSONAL PROPERTY	$20,000,411.00	$10,159,773.24	50.80%	$19,993,084.30	($7,326.70)	50.82%
REAL ESTATE	$310,928,205.46	$155,316,650.61	49.95%	$309,404,741.20	($1,523,464.26)	50.20%
TOTAL TAX	**$351,688,806.70**	**$182,678,734.38**	**51.94%**	**$349,945,000.47**	**($1,743,806.23)**	**52.20%**
SEWER USE	$16,883,967.00	$8,588,911.34	50.87%	$16,883,404.89	($562.11)	50.87%
IPP FEE	$200,500.00	$144,620.06	72.13%	$201,500.00	$1,000.00	71.77%
TAX DIFFERENCE 2020 G.L. vs. 2019 G.L. INCREASE/(DECREASE)	$1,666,830.52	$7,601,104.44	1.91%	($418,297.98)	($2,085,128.50)	2.24%
SEWER DIFFERENCE 2020 G.L. vs. 2019 G.L. INCREASE/(DECREASE)	($395,282.00)	($205,656.77)	-0.03%	($521,459.89)	($126,177.89)	0.36%
IPP DIFFERENCE 2020 G.L. vs. 2019 G.L. INCREASE/(DECREASE)	($13,500.00)	$10,808.39	10.99%	($11,500.00)	$2,000.00	10.03%

BACK TAXES COLLECTED	FISCAL YR 2021-2022 (JUL 21 - OCT 21)	FISCAL YR 2020-2021 (JUL 20 - OCT 20)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$1,424,537.52	$1,246,529.55	$178,007.97
PRIOR SEWER USE FEE	$156,842.91	$75,496.63	$81,346.28
PRIOR IPP FEE	$6,791.12	$4,257.50	$2,533.62
TOTAL PRIOR TAX, SEWER & IPP	**$1,588,171.55**	**$1,326,283.68**	**$261,887.87**
CURRENT INTEREST	$323,092.15	$158,912.54	$164,179.61
PRIOR INTEREST	$837,888.18	$420,952.02	$416,936.16
SEWER USE FEE INTEREST	$57,245.72	$20,496.21	$36,749.51
IPP FEE INTEREST	$3,166.96	$1,423.97	$1,742.99
TOTAL INTEREST COLLECTED	**$1,221,393.01**	**$601,784.74**	**$619,608.27**
PRIOR LIEN FEE	$9,910.27	$6,748.36	$3,161.91
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	**$9,910.27**	**$6,748.36**	**$3,161.91**
MISC FEES COLLECTED	**$239,032.64**	**$33,947.18**	**$205,085.46**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$3,058,507.47**	**$1,968,763.96**	**$1,089,743.51**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

ITEM #7

TAX COLLECTOR'S REPORT
NOVEMBER 2021

FISCAL YEAR 2021-2022 (2020 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 21 - NOV 21	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$21,672,160.18	$19,204,130.03	88.61%	$21,376,421.54	($295,738.64)	89.84%
AUTOMOBILE-SUPPLEMENTAL	$4,219,965.63	$5,025.40	0.12%	$4,213,814.06	($6,151.57)	0.12%
PERSONAL PROPERTY	$22,966,731.64	$12,274,610.53	53.45%	$23,004,918.16	$38,186.52	53.36%
REAL ESTATE	$308,716,745.40	$159,919,675.99	51.80%	$305,134,224.55	($3,582,520.85)	52.41%
TOTAL TAX	**$357,575,602.85**	**$191,403,441.95**	**53.53%**	**$353,729,378.31**	**($3,846,224.54)**	**54.11%**
SEWER USE	$16,488,685.00	$8,415,638.56	51.04%	$16,360,994.40	($127,690.60)	51.44%
IPP FEE	$187,000.00	$156,678.45	83.79%	$190,000.00	$3,000.00	82.46%

FISCAL YEAR 2020-2021 (2019 GRAND LIST)	ORIGINAL LEVY	JUN 20 - NOV 20				
AUTOMOBILE-REGULAR	$20,760,190.24	$17,920,918.09	86.32%	$20,503,119.15	($257,071.09)	87.41%
AUTOMOBILE-SUPPLEMENTAL	$2,974,458.75	$0.00	0.00%	$2,974,458.75	$0.00	0.00%
PERSONAL PROPERTY	$20,000,411.00	$10,789,786.15	53.95%	$19,993,084.30	($7,326.70)	53.97%
REAL ESTATE	$310,928,205.46	$157,812,050.98	50.76%	$308,981,799.66	($1,946,405.80)	51.07%
TOTAL TAX	**$354,663,265.45**	**$186,522,755.22**	**52.59%**	**$352,452,461.86**	**($2,210,803.59)**	**52.92%**
SEWER USE	$16,686,428.00	$8,677,985.00	52.01%	$16,585,006.00	($101,422.00)	52.32%
IPP FEE	$203,250.00	$154,175.76	75.86%	$208,750.00	$5,500.00	73.86%
TAX DIFFERENCE 2020 G.L. vs. 2019 G.L. INCREASE/(DECREASE)	$2,912,337.40	$4,880,686.73	0.94%	$1,276,916.45	($1,635,420.95)	1.19%
SEWER DIFFERENCE 2020 G.L. vs. 2019 G.L. INCREASE/(DECREASE)	($197,743.00)	($262,346.44)	-0.97%	($224,011.60)	($26,268.60)	-0.89%
IPP DIFFERENCE 2020 G.L. vs. 2019 G.L. INCREASE/(DECREASE)	($16,250.00)	$2,502.69	7.93%	($18,750.00)	($2,500.00)	8.61%

BACK TAXES COLLECTED	FISCAL YR 2020-2021 (JUL 21 - NOV 21)	FISCAL YR 2019-2020 (JUL 20 - NOV 20)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$1,502,879.10	$1,147,387.58	$355,491.52
PRIOR SEWER USE FEE	$160,267.13	$85,077.41	$75,189.72
PRIOR IPP FEE	$6,791.12	$5,369.60	$1,421.52
TOTAL PRIOR TAX, SEWER & IPP	**$1,669,937.35**	**$1,237,834.59**	**$432,102.76**
CURRENT INTEREST	$358,371.94	$349,239.10	$9,132.84
PRIOR INTEREST	$868,371.57	$487,769.21	$380,602.36
SEWER USE FEE INTEREST	$58,904.41	$28,112.83	$30,791.58
IPP FEE INTEREST	$3,256.96	$2,426.44	$830.52
TOTAL INTEREST COLLECTED	**$1,288,904.88**	**$867,547.58**	**$421,357.30**
PRIOR LIEN FEE	$10,274.24	$7,564.36	$2,709.88
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	**$10,274.24**	**$7,564.36**	**$2,709.88**
MISC FEES COLLECTED**	**$250,718.25**	**$52,626.51**	**$198,091.74**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$3,219,834.72**	**$2,165,573.04**	**$1,054,261.68**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION & SUSPENSE TRANSFERS

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

Oak Hills Park Authority
September 2021 Financial Commentary

Operations Updates:

- Clubhouse renovations related to the restaurant are complete and we are going through the zoning and permit process. A soft-opening will follow after all permits are obtained.
- The Authority has approved the contract for continuous cart path paving, a significant capital project included in the FY22 capital expense budget. Work is expected to begin in October 2021 depending on the weather.
- September rounds underperformed slightly but our YTD rounds are only less than 3% under budget. Cart rounds YTD have surpassed budgeted expectations by 4.3%

YTD Financial Highlights:

- YTD net operating income was over budget by $48k and ended with ~$611k cash.
    - Revenue was slightly under budget due to some cancelled outings.
    - Expenses were $61k lower than budget due to our cart fleet lease being reclassed as a capital lease. Effect is a $51k reduction on YTD expense.
- OHPA made $37k in repayments to the City for this fiscal year to date.
- FY21 Financial Audit fieldwork is complete and the final report is being reviewed by OHPA. Once the audit report is finalized, an annual payment will be made to the City equal to 1% of FY21 golf revenue (approximated $22k).

ITEM #8

Updated through ***9/30/2021***

Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	16,916	16,424	(492)	-2.9%	Weather and some cancelled Outing events caused a small dip in rounds.
	Non-Revenue Rounds	3,217	3,194	(23)	-0.7%	Includes season passholder rounds.
	Total Rounds	20,133	19,618	(515)	-2.6%	
	Carts	11,468	11,958	490	4.3%	Likely due to the heat causing some walkers to ride carts.
	ID Cards	58	65	7	12.1%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	817,052	804,068	(12,984)	-1.6%	Actuals nearly match budget.
	Tennis Revenue	24,000	24,000	-	0.0%	
	Restaurant Revenue	9,000	9,299	299	3.3%	Revenue to be booked and received quarterly.
	Other Revenue	4,323	4,518	195	4.5%	
	Total Revenue	**854,375**	**841,885**	**(12,490)**	**-1.5%**	
	Management Salary	52,904	54,320	1,416	2.7%	
	Operations Salary	79,858	79,112	(746)	-0.9%	
	Maintenance Salary	133,865	124,651	(9,214)	-6.9%	Well-managed maintenance workloads despite high rounds / park usage.
	Employee Benefits	46,966	43,907	(3,059)	-6.5%	Payroll taxes and health insurance premiums are slightly under budget.
	Administrative	58,858	55,460	(3,398)	-5.8%	Utilities and advertising costs coming in under budget.
	Interest & Insurance	22,839	22,049	(790)	-3.5%	
	Sales & Operations	4,136	23,902	19,766	477.9%	Fridge/freezer repairs in Clubhouse approved by the Authority in May for FY21 occurred in July.
	Park Maintenance	99,092	83,068	(16,024)	-16.2%	Water ($8k), Ag&Chem ($5k) and Maint ($3k) lower than expected.
	Park Equipment	18,582	21,139	2,557	13.8%	Large amount of various equipment maintenance and parts needed in July.
	Carts	58,732	7,262	(51,470)	-87.6%	New cart lease treated as capital lease (added to fixed assets) rather than operating as assumed in budget.
	Operating Expense	**575,832**	**514,870**	**(60,962)**	**-10.6%**	
	Operating Income	**278,543**	**327,015**	**48,472**	**17.4%**	
Balance Sheet	Capital Improvements	(115,500)	(27,878)	87,622	-75.9%	New soda/beer draft lines; additional construction / electrical / plumbing work in restaurant.
	Line of Credit Balance	-	-	-		
	Cash Balance	579,675	611,094	31,419	5.4%	

Updated through ***9/30/2021***

		Rest of Year				
		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	18,455	18,455	-	0.0%	Projections are still in line with Budget
	Non-Revenue Rounds	3,510	3,510	-	0.0%	Projections are still in line with Budget
	Total Rounds	**21,965**	**21,965**	-	0.0%	
	Carts	12,512	12,512	-	0.0%	Projections are still in line with Budget
	ID Cards	1,103	1,103	-	0.0%	Projections are still in line with Budget

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	1,064,473	1,064,473	-	0.0%	Projections are still in line with Budget
	Tennis Revenue	16,800	16,800	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	21,000	21,000	-	0.0%	Projections are still in line with Budget
	Other Revenue	43,077	43,077	-	0.0%	Projections are still in line with Budget
	Total Revenue	**1,145,350**	**1,145,350**	-	**0.0%**	
	Salaries	613,629	613,629	-	0.0%	Projections are still in line with Budget
	Employee Benefits	104,634	104,634	-	0.0%	Projections are still in line with Budget
	Administrative	119,715	119,715	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	71,883	71,883	-	0.0%	Projections are still in line with Budget
	Sales & Operations	12,864	16,000	3,136	24.4%	Most of the overage should be over with but there will likely be additional expenses.
	Park Maintenance	116,608	116,608	-	0.0%	Projections are still in line with Budget
	Park Equipment	50,418	50,418	-	0.0%	Projections are still in line with Budget
	Carts	62,927	11,697	(51,230)	-81.4%	Renewed cart lease will be treated as a capital lease, expensed as Depreciation. No effect on cash.
	Operating Expense	**1,152,678**	**1,104,584**	**(48,094)**	**-4.2%**	
	Uncategorized Exp/Rev					
	Operating Income	**(7,328)**	**40,766**	**48,094**	**-656.3%**	
Balance Sheet	Capital Improvements	(163,898)	(251,520)	(87,622)	53.5%	Includes cart path paving, golf simulator, and improvements to grounds and structures in the park.
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Cash Balance	319,567	319,567	-	0.0%	Projections are still in line with Budget

ITEM #8

Oak Hills Park Authority
FY22 Actual vs. Budget

	September Act	September Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$152,654	$155,341	-$2,688	-1.7%	$552,804	$538,916	$13,888	2.6%
4020 · I.D. Cards	$700	$0	$700	0.0%	$8,030	$7,630	$400	5.2%
4025 · Season Pass	$11,059	$11,250	-$191	-1.7%	$33,178	$33,750	-$572	-1.7%
4030 · Tournament Fees	$14,140	$10,666	$3,474	32.6%	$31,950	$42,317	-$10,367	-24.5%
4050 · Cart Revenue	$48,139	$57,872	-$9,733	-16.8%	$185,601	$205,685	-$20,084	-9.8%
4055 · GolfBoard Revenue	$0	$283	-$283	-100.0%	$0	$704	-$704	-100.0%
4060 · Golf Revenue - Gift Certif.	$1,185	$661	$524	79.2%	$3,656	$4,236	-$580	-13.7%
4070 · Gift & Rain Checks Redeemed	-$2,951	-$3,052	$100	-3.3%	-$11,151	-$16,186	$5,035	-31.1%
Total 4001 · Golf Revenue	**$224,926**	**$233,022**	**-$8,096**	**-3.5%**	**$804,068**	**$817,052**	**-$12,984**	**-1.6%**
4100 · Tennis Revenue	$8,000	$8,000	$0	0.0%	$24,000	$24,000	$0	0.0%
4200 · Rental Income		$1,375	-$1,375	-100.0%	$2,750	$4,125	-$1,375	-33.3%
4300 · Investment Income	$130	$55	$75	135.3%	$345	$98	$247	251.2%
4400 · Misc. Income	$5	$33	-$28	-85.0%	$1,423	$100	$1,323	1322.7%
4500 · Golf Simulator Revenue	$0	$0	$0	0.0%	$0	$0		
4600 · Restaurant Income	$8,753	$9,000	-$247	-2.7%	$9,299	$9,000	$299	3.3%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$16,888**	**$18,463**	**-$1,576**	**-8.5%**	**$37,817**	**$37,323**	**$494**	**1.3%**
TOTAL REVENUE	**$241,813**	**$251,486**	**-$9,672**	**-3.8%**	**$841,886**	**$854,375**	**-$12,490**	**-1.5%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$17,736	$17,604	-$132	-0.8%	$54,320	$52,904	-$1,416	-2.7%
5030 · Operations	$23,418	$25,245	$1,827	7.2%	$79,128	$79,858	$730	0.9%
5040 · Operations O/T	$0	$0	$0	0.0%	-$16	$0	$16	0.0%
5050 · Course Personnel	$24,435	$23,730	-$705	-3.0%	$74,258	$71,190	-$3,068	-4.3%
5060 · Course Personnel O/T	$26	$0	-$26	0.0%	$691	$0	-$691	0.0%
5070 · Seasonal Personnel	$16,994	$20,891	$3,897	18.7%	$49,332	$62,674	$13,342	21.3%
5080 · Seasonal Personnel O/T	$210	$0	-$210	0.0%	$370	$0	-$370	0.0%
Total 5000 · PERSONNEL EXPENSE	**$82,820**	**$87,470**	**$4,650**	5.3%	**$258,083**	**$266,626**	**$8,543**	3.2%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$6,296	$7,081	$785	11.1%	$19,621	$22,323	$2,702	12.1%
5230 · State Unemployment	$2,483	$2,224	-$259	-11.7%	$8,857	$8,289	-$568	-6.9%
5250 · Health Insurance	$2,150	$2,509	$359	14.3%	$6,449	$7,527	$1,078	14.3%
5260 · Workmans Compensation	$2,072	$2,177	$106	4.9%	$7,312	$7,156	-$156	-2.2%
5270 · Retirement Plans	$539	$549	$9	1.7%	$1,667	$1,670	$3	0.2%
Total 5200 · EMPLOYEE BENEFITS	**$13,540**	**$14,540**	**$1,000**	6.9%	**$43,907**	**$46,966**	**$3,059**	6.5%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$403	$757	$354	46.7%	$2,570	$2,270	-$300	-13.2%
5430 · Professional Fees	$2,650	$2,792	$142	5.1%	$7,950	$8,375	$425	5.1%
5436 · Advertising	$1,003	$1,097	$94	8.5%	$2,991	$4,025	$1,033	25.7%
5440 · Office Expense	$1,715	$1,582	-$133	-8.4%	$4,754	$5,002	$249	5.0%
5441 · Bank Charges	$48	$37	-$11	-30.3%	$155	$107	-$48	-44.5%
5442 · Credit Card Fees	$5,914	$5,851	-$63	-1.1%	$17,774	$17,618	-$156	-0.9%
5445 · Postage		$19	$19	100.0%		$41	$41	100.0%
5450 · Training and Dues		$101	$101	100.0%	$371	$464	$93	20.0%
5461 · Authority Secretarial Services	$120	$140	$20	14.3%	$380	$420	$40	9.5%
5469 · Other Outside Services	$554	$489	-$65	-13.3%	$1,712	$1,480	-$232	-15.7%
5470 · Other Admin	$756	$951	$195	20.5%	$4,032	$2,852	-$1,180	-41.4%
5480 · Utilities	$506	$5,038	$4,532	89.9%	$12,771	$16,204	$3,433	21.2%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$13,669**	**$18,853**	**$5,184**	27.5%	**$55,460**	**$58,857**	**$3,398**	5.8%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #8

	September Act	September Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5500 · Liability Insurance	$6,941	$7,177	$236	3.3%	$20,822	$21,530	$709	3.3%
5520 · Interest	$211	$268	$57	21.2%	$1,228	$1,309	$81	6.2%
Total 5500 · DEBT SERVICE AND INSURANCE	**$7,151**	**$7,444**	**$293**	3.9%	**$22,049**	**$22,839**	**$790**	3.5%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$1,813	$1,000	-$813	-81.3%	$21,656	$3,000	-$18,656	-621.9%
5640 · Golf Pro Supplies	$1,056	$57	-$999	-1752.9%	$1,574	$736	-$838	-113.8%
5680 · Golf Pro Work Clothes	$180	$0	-$180	0.0%	$673	$400	-$273	-68.2%
Total 5600 SALES AND OPERATIONS	**$3,048**	**$1,057**	**-$1,991**	-188.4%	**$23,902**	**$4,136**	**-$19,766**	-477.9%
5700 · PARK MAINTENANCE								
5710 · Water	$6,774	$14,146	$7,372	52.1%	$23,676	$31,887	$8,211	25.8%
5720 · Heating Fuel	$0	$349	$349	100.0%	$0	$884	$884	100.0%
5730 · Grounds Maintenance	$5,235	$7,825	$2,590	33.1%	$11,340	$9,191	-$2,148	-23.4%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$0	$2,500	$2,500	100.0%
5751 · Agriculture&Chemicals-Purch	$2,394	$7,629	$5,235	68.6%	$4,048	$49,083	$45,035	91.8%
5752 · Agriculture/Chemicals Utilized	$8,741	$0	-$8,741	0.0%	$40,359	$0	-$40,359	0.0%
5760 · Irrigation Maintenance	$682	$920	$237	25.8%	$2,468	$4,921	$2,453	49.8%
5770 · Consumable Tools	$623	$0	-$623	0.0%	$648	$596	-$52	-8.7%
5780 · Tee and Green Supplies	$93	$0	-$93	0.0%	$509	$6	-$503	-8276.3%
5795 · Janitorial Supplies	$20	$24	$5	19.2%	$20	$24	$5	19.2%
Total 5700 · PARK MAINTENANCE	**$24,562**	**$30,893**	**$6,331**	20.5%	**$83,068**	**$99,092**	**$16,024**	16.2%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$2,386	$3,499	$1,113	31.8%	$10,131	$8,155	-$1,976	-24.2%
5820 · Building Maintenance	$308	$2,064	$1,756	85.1%	$5,718	$4,948	-$771	-15.6%
5840 · Small Equipment	$456	$551	$95	17.3%	$456	$1,250	$794	63.5%
5860 · Gasoline/Diesel Fuel	$3,099	$2,014	-$1,084	-53.8%	$4,334	$4,230	-$104	-2.5%
5880 · Employee work clothes	$0	$0	$0	0.0%	$500	$0	-$500	0.0%
Total 5800 · PARK EQUIPMENT	**$6,249**	**$8,129**	**$1,880**	23.1%	**$21,139**	**$18,582**	**-$2,556**	-13.8%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$17,077	$17,077	100.0%	$0	$51,230	$51,230	100.0%
6020 · Electricity	$1,498	$1,724	$226	13.1%	$4,893	$5,551	$657	11.8%
6030 · Maintenance	$1,100	$463	-$637	-137.6%	$1,168	$752	-$416	-55.3%
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	**$2,998**	**$19,663**	**$16,665**	84.8%	**$7,262**	**$58,732**	**$51,471**	87.6%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$154,038**	**$188,050**	**$34,012**	18.1%	**$514,870**	**$575,832**	**$60,962**	10.6%
TOTAL OPERATIONAL NET INCOME	**$87,775**	**$63,435**	**$24,340**	38.4%	**$327,016**	**$278,543**	**$48,472**	17.4%
Restructured City Debt	$12,491	$28,811	$16,320	56.6%	$36,717	$53,493	$16,776	31.4%
Commercial Debt	$8,899	$5,672	-$3,227	-56.9%	$68,241	$17,016	-$51,225	-301.0%
	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total BS Debt Payments	**$21,389**	**$34,483**	**$13,094**	38.0%	**$104,958**	**$70,509**	**-$34,449**	-48.9%
NET INCOME BEFORE CAPITAL EXPENSES	**$87,775**	**$63,435**	**$24,340**	38.4%	**$327,016**	**$278,543**	**$48,472**	17.4%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$22,462	$22,500	$38	0.2%	$67,387	$67,500	$113	0.2%
8001 · Capital projects								
8100 - Capital Proj Cash	$20,313	$80,000	$59,687	74.6%	$27,878	$115,500	$87,622	75.9%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0				-$2,450			
Capital Contribution								
Total 8000 · OTHER EXPENSE	$22,462	$22,500	$59,725	0.2%	$64,937	$67,500	$87,736	3.8%
NET INCOME	**$65,313**	**$40,935**	**$24,378**	59.6%	**$262,079**	**$211,043**	**$51,035**	24.2%

OAK HILLS PARK AUTHORITY
Balance Sheet FY22
As of September 30, 2021

	Total			
	As of Sep 30, 2021	As of Sep 30, 2020 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	660,198.26	378,384.83	281,813.43	74.48%
1022 NBT Payment Account	-52,278.63	-34,386.92	-17,891.71	-52.03%
1023 NBT Rent Escrow Sec Apt Right	1.00	1,351.00	-1,350.00	-99.93%
1024 NBT Capital Reserve Savings Account	1,773.25	0.00	1,773.25	
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	**$ 611,093.88**	**$ 346,748.91**	**$ 264,344.97**	**76.24%**
Total Bank Accounts	**$ 611,093.88**	**$ 346,748.91**	**$ 264,344.97**	**76.24%**
Other Current Assets				
1100 Inventory	29,242.81	42,038.84	-12,796.03	-30.44%
1200 Receivables	15,794.39	4,406.00	11,388.39	258.47%
1300 Prepaid Expenses	24,436.10	10,453.62	13,982.48	133.76%
Total Other Current Assets	**$ 69,473.30**	**$ 56,898.46**	**$ 12,574.84**	**22.10%**
Total Current Assets	**$ 680,567.18**	**$ 403,647.37**	**$ 276,919.81**	**68.60%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,597,008.13	1,067,156.87	529,851.26	49.65%
1510 Accumulated Depreciation/Amort.	-4,060,224.41	-3,804,611.19	-255,613.22	-6.72%
1520 Furniture & Fixtures	47,635.23	50,085.23	-2,450.00	-4.89%
1560 Leasehold Improvements	88,497.24	35,894.79	52,602.45	146.55%
1561 Park Improvements	1,821,963.05	1,782,769.53	39,193.52	2.20%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-38,215.18	-23,567.10	-14,648.08	-62.15%
Total 1500 Fixed Assets	**$ 1,733,798.72**	**$ 1,384,862.79**	**$ 348,935.93**	**25.20%**
Total Fixed Assets	**$ 1,733,798.72**	**$ 1,384,862.79**	**$ 348,935.93**	**25.20%**
TOTAL ASSETS	**$ 2,414,365.90**	**$ 1,788,510.16**	**$ 625,855.74**	**34.99%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	33,280.39	14,785.14	18,495.25	125.09%
Total Accounts Payable	**$ 33,280.39**	**$ 14,785.14**	**$ 18,495.25**	**125.09%**
Other Current Liabilities				
2051 Accounts Payable - OHMGA Revenue	10.00	0.00	10.00	
2100 Accrued Payroll	40,657.54	32,348.33	8,309.21	25.69%
2104 Accrued retirement contribution	235.90	211.37	24.53	11.61%

2105 Accrued Vacation Pay	21,423.28	21,761.73	-338.45	-1.56%
2200 Accrued Expenses	28,260.50	40,967.50	-12,707.00	-31.02%
2210 Security Deposit-Entrance House				
2212 Security Dep - Apt 2 Right	0.00	1,350.00	-1,350.00	-100.00%
Total 2210 Security Deposit-Entrance House	**$ 0.00**	**$ 1,350.00**	**-$ 1,350.00**	**-100.00%**
2250 Deferred Revenue				
2251 Tournament Deposits	4,100.00	4,050.00	50.00	1.23%
2254 Other Deferred	100,631.01	121,736.42	-21,105.41	-17.34%
Total 2250 Deferred Revenue	**$ 104,731.01**	**$ 125,786.42**	**-$ 21,055.41**	**-16.74%**
2400 Cart Sales Tax Due	3,057.00	3,981.00	-924.00	-23.21%
Total Other Current Liabilities	**$ 198,375.23**	**$ 226,406.35**	**-$ 28,031.12**	**-12.38%**
Total Current Liabilities	**$ 231,655.62**	**$ 241,191.49**	**-$ 9,535.87**	**-3.95%**
Long-Term Liabilities				
2701 Consolidated City Debt	2,010,068.05	2,109,786.44	-99,718.39	-4.73%
2767 Deere Credit, Inc. Sweeper Vac	0.00	1.09	-1.09	-100.00%
2768 Deere Credit Inc. Greens Roller	0.00	1,718.64	-1,718.64	-100.00%
2770 Deere Credit Inc. Hybrid Mower	0.00	0.89	-0.89	-100.00%
2772 Wells Fargo 2017 Aera-Vator	724.56	1,587.78	-863.22	-54.37%
2773 DLL Finance Club Car CA550G Utility Cart	1,548.50	3,612.50	-2,064.00	-57.13%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	16,331.20	29,233.51	-12,902.31	-44.14%
2775 Deere Credit, Inc. Hybrid Mower	7,336.32	13,317.29	-5,980.97	-44.91%
2776 Wells Fargo MTE 2018 TurfCo Blower	3,452.96	4,711.76	-1,258.80	-26.72%
2777 DLL Finance Club Car CA502 Utility Cart	4,599.95	6,439.97	-1,840.02	-28.57%
2778 Wells Fargo Used Kubota Tractor Mini Ex	17,329.16	22,386.69	-5,057.53	-22.59%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	47,304.00	0.00	47,304.00	
2780 DLL Club Car 2021 Cart Fleet	291,915.84	0.00	291,915.84	
2781 GPSi Visage Software 2021 Cart Fleet	77,520.00	0.00	77,520.00	
Total Long-Term Liabilities	**$ 2,478,130.54**	**$ 2,192,796.56**	**$ 285,333.98**	**13.01%**
Total Liabilities	**$ 2,709,786.16**	**$ 2,433,988.05**	**$ 275,798.11**	**11.33%**
Equity				
3000 Fund Balance				
3010 Fund Balance - Beginning	0.00	-42,873.28	42,873.28	100.00%
Total 3000 Fund Balance	**$ 0.00**	**-$ 42,873.28**	**$ 42,873.28**	**100.00%**
3500 Reserves				
3550 Reserve for Contingencies	0.00	405,368.10	-405,368.10	-100.00%
Total 3500 Reserves	**$ 0.00**	**$ 405,368.10**	**-$405,368.10**	**-100.00%**
3900 Retained Earnings	-529,621.39	-1,295,566.94	765,945.55	59.12%
Net Income	234,201.13	287,594.23	-53,393.10	-18.57%
Total Equity	**-$ 295,420.26**	**-$ 645,477.89**	**$ 350,057.63**	**54.23%**
TOTAL LIABILITIES AND EQUITY	**$ 2,414,365.90**	**$ 1,788,510.16**	**$ 625,855.74**	**34.99%**

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

	Total			
	Sep 2021	Sep 2020 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	152,653.70	187,348.26	-34,694.56	-18.52%
4020 I.D. Cards	700.00	550.00	150.00	27.27%
4025 Season Pass	11,059.44	8,985.15	2,074.29	23.09%
4030 Tournament Fees	14,140.00	9,167.00	4,973.00	54.25%
4050 Cart Revenue	48,139.00	62,293.54	-14,154.54	-22.72%
4055 GolfBoard Revenue	0.00	393.00	-393.00	-100.00%
4060 Golf Revenue - Gift Certif.	1,185.00	590.00	595.00	100.85%
4070 Gift & Rain Checks Redeemed	-2,951.47	-3,153.80	202.33	6.42%
Total 4001 Golf Revenue	**$224,925.67**	**$ 266,173.15**	**-$ 41,247.48**	**-15.50%**
4100 Tennis Revenue	8,000.00	5,000.00	3,000.00	60.00%
4200 Rental Income	0.00	1,375.00	-1,375.00	-100.00%
4300 Investment Income	129.75	55.71	74.04	132.90%
4400 Misc. Income	5.00	4.34	0.66	15.21%
4600 Restaurant Income	8,753.01	2,850.00	5,903.01	207.12%
Total 4000 REVENUES	**$241,813.43**	**$ 275,458.20**	**-$ 33,644.77**	**-12.21%**
Total Income	**$241,813.43**	**$ 275,458.20**	**-$ 33,644.77**	**-12.21%**
Gross Profit	**$241,813.43**	**$ 275,458.20**	**-$ 33,644.77**	**-12.21%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	17,736.48	13,153.24	4,583.24	34.84%
5030 Operations	23,418.10	25,929.42	-2,511.32	-9.69%
5040 Operations O/T	0.00	104.92	-104.92	-100.00%
5050 Course Personnel	24,435.04	21,875.22	2,559.82	11.70%
5060 Course Personnel O/T	26.29	233.66	-207.37	-88.75%
5070 Seasonal Personnel	16,994.27	12,780.71	4,213.56	32.97%
5080 Seasonal Personnel O/T	210.27	64.89	145.38	224.04%
Total 5000 PERSONNEL EXPENSE	**$ 82,820.45**	**$ 74,142.06**	**$ 8,678.39**	**11.71%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,295.84	5,591.29	704.55	12.60%
5230 State Unemployment	2,483.10	2,407.55	75.55	3.14%
5250 Health Insurance	2,149.73	2,241.34	-91.61	-4.09%
5260 Workmans Compensation	2,071.54	1,861.28	210.26	11.30%
5270 Retirement Plans	539.33	527.00	12.33	2.34%
Total 5200 EMPLOYEE BENEFITS	**$ 13,539.54**	**$ 12,628.46**	**$ 911.08**	**7.21%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	402.94	1,084.71	-681.77	-62.85%
5430 Professional Fees	2,650.00	2,650.00	0.00	0.00%

5436 Advertising	1,002.84	995.46	7.38	0.74%
5440 Office Expense	1,715.11	2,409.26	-694.15	-28.81%
5441 Bank Charges	48.45	26.75	21.70	81.12%
5442 Credit Card Fees	5,913.93	6,426.29	-512.36	-7.97%
5445 Postage	0.00	33.00	-33.00	-100.00%
5450 Training and Dues	0.00	150.00	-150.00	-100.00%
5461 Authority Secretarial Services	120.00	260.00	-140.00	-53.85%
5469 Other Outside Services	553.91	449.47	104.44	23.24%
5470 Other Administrative	755.50	859.44	-103.94	-12.09%
5480 Utilities	506.43	6,300.12	-5,793.69	-91.96%
5500 Liability Insurance	6,940.51	6,836.32	104.19	1.52%
5520 Interest Expense	210.88	451.23	-240.35	-53.27%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 20,820.50**	**$ 28,932.05**	**-$ 8,111.55**	**-28.04%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	1,812.89	0.00	1,812.89	
5640 Golf Pro Supplies	1,055.67	136.75	918.92	671.97%
5680 Golf Pro Work Clothes	179.82	650.20	-470.38	-72.34%
Total 5600 SALES AND OPERATIONS	**$ 3,048.38**	**$ 786.95**	**$ 2,261.43**	**287.37%**
5700 PARK MAINTENANCE				
5710 Water	6,773.99	21,138.78	-14,364.79	-67.95%
5720 Heating Fuel	0.00	379.17	-379.17	-100.00%
5730 Grounds Maintenance	5,235.34	1,444.60	3,790.74	262.41%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	2,394.14	0.00	2,394.14	
5752 Agriculture/Chemicals Utilized	8,741.28	10,495.47	-1,754.19	-16.71%
Total 5750 Agriculture and Chemicals	**$ 11,135.42**	**$ 10,495.47**	**$ 639.95**	**6.10%**
5760 Irrigation Maintenance	682.47	1,028.72	-346.25	-33.66%
5770 Consumable Tools	622.78	0.00	622.78	
5780 Tee and Green Supplies	92.87	0.00	92.87	
5795 Janitorial Supplies	19.59	23.43	-3.84	-16.39%
5800 Equipment Maintenance	2,386.31	1,415.57	970.74	68.58%
5820 Building Maintenance	307.88	2,755.86	-2,447.98	-88.83%
5840 Small Equipment	456.12	0.00	456.12	
5860 Gasoline/Diesel Fuel	3,098.56	1,390.69	1,707.87	122.81%
5880 Employee work clothes	0.00	205.78	-205.78	-100.00%
Total 5700 PARK MAINTENANCE	**$ 30,811.33**	**$ 40,278.07**	**-$ 9,466.74**	**-23.50%**
6000 CART EXPENSE				
6010 Cart Lease Expense	0.00	16,116.00	-16,116.00	-100.00%
6020 Electricity	1,497.74	2,016.92	-519.18	-25.74%
6030 Maintenance	1,100.22	366.80	733.42	199.95%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 2,997.96**	**$ 18,899.72**	**-$ 15,901.76**	**-84.14%**
Total Expenses	**$154,038.16**	**$ 175,667.31**	**-$ 21,629.15**	**-12.31%**
Net Operating Income	**$ 87,775.27**	**$ 99,790.89**	**-$ 12,015.62**	**-12.04%**
Other Expenses				
8000 Depreciation/Amortization	22,462.26	22,124.56	337.70	1.53%
8001 Capital projects				

8100 Capital Projects - Cash	20,312.52	0.00	20,312.52	
Total 8001 Capital projects	**$ 20,312.52**	**$ 0.00**	**$ 20,312.52**	
Total Other Expenses	**$ 42,774.78**	**$ 22,124.56**	**$ 20,650.22**	**93.34%**
Net Other Income	**-$ 42,774.78**	**-$ 22,124.56**	**-$ 20,650.22**	**-93.34%**
Net Income	**$ 45,000.49**	**$ 77,666.33**	**-$ 32,665.84**	**-42.06%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July - September, 2021

	Total			
	Jul - Sep, 2021	Jul - Sep, 2020 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	552,804.02	607,470.34	-54,666.32	-9.00%
4020 I.D. Cards	8,030.00	7,827.00	203.00	2.59%
4025 Season Pass	33,178.32	24,445.45	8,732.87	35.72%
4030 Tournament Fees	31,950.00	19,792.00	12,158.00	61.43%
4050 Cart Revenue	185,601.00	210,435.23	-24,834.23	-11.80%
4055 GolfBoard Revenue	0.00	620.00	-620.00	-100.00%
4060 Golf Revenue - Gift Certif.	3,656.00	4,248.00	-592.00	-13.94%
4070 Gift & Rain Checks Redeemed	-11,151.22	-16,257.80	5,106.58	31.41%
Total 4001 Golf Revenue	$804,068.12	$858,580.22	-$ 54,512.10	-6.35%
4100 Tennis Revenue	24,000.00	15,000.00	9,000.00	60.00%
4200 Rental Income	2,750.00	4,125.00	-1,375.00	-33.33%
4300 Investment Income	345.29	113.20	232.09	205.03%
4400 Misc. Income	1,422.67	-15.66	1,438.33	9184.74%
4600 Restaurant Income	9,299.42	7,550.00	1,749.42	23.17%
4700 Advertising Revenue	0.00	0.00	0.00	
Total 4000 REVENUES	$841,885.50	$885,352.76	-$ 43,467.26	-4.91%
Total Income	$841,885.50	$885,352.76	-$ 43,467.26	-4.91%
Gross Profit	$841,885.50	$885,352.76	-$ 43,467.26	-4.91%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	54,319.93	40,358.47	13,961.46	34.59%
5030 Operations	79,127.54	79,037.63	89.91	0.11%
5040 Operations O/T	-15.81	876.59	-892.40	-101.80%
5050 Course Personnel	74,257.73	70,434.46	3,823.27	5.43%
5060 Course Personnel O/T	691.38	233.66	457.72	195.89%
5070 Seasonal Personnel	49,332.30	41,997.83	7,334.47	17.46%
5080 Seasonal Personnel O/T	370.02	80.17	289.85	361.54%
Total 5000 PERSONNEL EXPENSE	$258,083.09	$233,018.81	$ 25,064.28	10.76%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	19,620.95	17,661.50	1,959.45	11.09%
5230 State Unemployment	8,857.46	9,340.27	-482.81	-5.17%
5250 Health Insurance	6,449.19	7,194.91	-745.72	-10.36%
5260 Workmans Compensation	7,312.30	6,557.74	754.56	11.51%
5270 Retirement Plans	1,666.98	1,592.84	74.14	4.65%
Total 5200 EMPLOYEE BENEFITS	$ 43,906.88	$ 42,347.26	$ 1,559.62	3.68%
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	2,569.72	3,620.20	-1,050.48	-29.02%
5430 Professional Fees	7,950.00	7,800.00	150.00	1.92%
5436 Advertising	2,991.16	2,815.96	175.20	6.22%
5440 Office Expense	4,753.95	5,951.95	-1,198.00	-20.13%
5441 Bank Charges	154.65	99.93	54.72	54.76%
5442 Credit Card Fees	17,774.01	20,193.72	-2,419.71	-11.98%
5445 Postage	0.00	70.10	-70.10	-100.00%
5450 Training and Dues	371.00	550.00	-179.00	-32.55%
5461 Authority Secretarial Services	380.00	520.00	-140.00	-26.92%
5469 Other Outside Services	1,712.23	1,307.74	404.49	30.93%
5470 Other Administrative	4,032.17	3,914.49	117.68	3.01%
5480 Utilities	12,770.94	20,897.30	-8,126.36	-38.89%
5500 Liability Insurance	20,821.51	19,609.34	1,212.17	6.18%
5520 Interest Expense	1,227.91	1,893.50	-665.59	-35.15%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 77,509.25**	**$ 89,244.23**	**-$ 11,734.98**	**-13.15%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	21,655.63	0.00	21,655.63	
5640 Golf Pro Supplies	1,573.98	1,118.97	455.01	40.66%
5680 Golf Pro Work Clothes	672.67	650.20	22.47	3.46%
Total 5600 SALES AND OPERATIONS	**$ 23,902.28**	**$ 1,769.17**	**$ 22,133.11**	**1251.04%**
5700 PARK MAINTENANCE				
5710 Water	23,675.95	39,932.70	-16,256.75	-40.71%
5720 Heating Fuel	0.00	379.17	-379.17	-100.00%
5730 Grounds Maintenance	11,339.80	2,311.74	9,028.06	390.53%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	4,047.83	347.20	3,700.63	1065.85%
5752 Agriculture/Chemicals Utilized	40,359.23	40,836.00	-476.77	-1.17%
Total 5750 Agriculture and Chemicals	**$ 44,407.06**	**$ 41,183.20**	**$ 3,223.86**	**7.83%**
5760 Irrigation Maintenance	2,468.25	4,654.56	-2,186.31	-46.97%
5770 Consumable Tools	648.00	0.00	648.00	
5780 Tee and Green Supplies	509.46	0.00	509.46	
5795 Janitorial Supplies	19.59	23.43	-3.84	-16.39%
5800 Equipment Maintenance	10,130.84	4,522.28	5,608.56	124.02%
5820 Building Maintenance	5,718.17	8,680.99	-2,962.82	-34.13%
5840 Small Equipment	456.12	0.00	456.12	
5860 Gasoline/Diesel Fuel	4,333.67	2,586.09	1,747.58	67.58%
5880 Employee work clothes	500.00	205.78	294.22	142.98%
Total 5700 PARK MAINTENANCE	**$104,206.91**	**$104,479.94**	**-$ 273.03**	**-0.26%**
6000 CART EXPENSE				
6010 Cart Lease Expense	0.00	53,318.00	-53,318.00	-100.00%
6020 Electricity	4,893.47	6,434.14	-1,540.67	-23.95%
6030 Maintenance	1,168.12	569.40	598.72	105.15%
6050 Cart Insurance	1,200.00	1,200.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 7,261.59**	**$ 61,521.54**	**-$ 54,259.95**	**-88.20%**
Total Expenses	**$514,870.00**	**$532,380.95**	**-$ 17,510.95**	**-3.29%**
Net Operating Income	**$327,015.50**	**$352,971.81**	**-$ 25,956.31**	**-7.35%**
Other Expenses				

8000 Depreciation/Amortization	67,386.78	64,222.58	3,164.20	4.93%
8001 Capital projects				
8100 Capital Projects - Cash	27,877.59	1,155.00	26,722.59	2313.64%
Total 8001 Capital projects	**$ 27,877.59**	**$ 1,155.00**	**$ 26,722.59**	**2313.64%**
8006 Disposed Assets	-2,450.00	0.00	-2,450.00	
Total Other Expenses	**$ 92,814.37**	**$ 65,377.58**	**$ 27,436.79**	**41.97%**
Net Other Income	**-$ 92,814.37**	**-$ 65,377.58**	**-$ 27,436.79**	**-41.97%**
Net Income	**$234,201.13**	**$287,594.23**	**-$ 53,393.10**	**-18.57%**

OAK HILLS SALES ANALYSIS SEPTEMBER 2021 FISCAL REPORT

Description	Sep-21	Sep-20	Inc/(Dec)	YTD FY22	YTD FY21	Inc/(Dec)
Revenue Rounds	4,524	5,685	-20.4%	16,424	18,408	-10.8%
Barter Rounds	258	274	-5.8%	879	876	0.3%
Season Pass Rounds	591	811	-27.1%	2,018	2,774	-27.3%
Comp Rounds	152	122	24.6%	297	243	22.2%
Total All Rounds	5,525	6,892	-19.8%	19,618	22,301	-12.0%
Total Carts	3,101	4,100	-24.4%	11,958	13,796	-13.3%
Total Boards	0	19	-100.0%	0	30	-100.0%
Total Golf ID Cards	7	6	16.7%	65	94	-30.9%
Total Season Passes	0	0	0.0%	0	0	0.0%
Total Gift Cards	15	12	25.0%	45	63	-28.6%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$168,102	$195,936	-14.2%	$585,105	$624,650	-6.3%
Total Carts $	$51,196	$66,249	-22.7%	$197,387	$223,798	-11.8%
Total Board $	$0	$418	-100.0%	$0	$660	-100.0%
Total Golf ID Cards $	$700	$550	27.3%	$7,250	$9,557	-24.1%
Total Season Pass $	$0	$0	0.0%	$0	-$150	-100.0%
Total Gift Cards $	$1,185	$590	100.8%	$3,656	$5,323	-31.3%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$2,951	-$3,154	-6.4%	-$8,200	-$16,312	-49.7%
	$218,231	**$260,590**	**-16.3%**	**$785,197**	**$847,526**	**-7.4%**
$ Revenue/Revenue Round	**$37.16**	**$34.47**	7.8%	**$35.62**	**$33.93**	5.0%
Carts/Revenue Round	**68.5%**	**72.1%**	-5.0%	**72.8%**	**74.9%**	-2.9%
Cart $/Revenue Round	**$11.32**	**$11.65**	-2.9%	**$12.02**	**$12.16**	-1.1%
Cart $/Cart Round	**$16.51**	**$16.16**	2.2%	**$16.51**	**$16.22**	1.8%
Board $/Board Round	**$0.00**	**$22.00**	-100.0%	**$0.00**	**$22.00**	-100.0%
ID Card $/Card	**$100.00**	**$91.67**	9.1%	**$111.54**	**$101.67**	9.7%
Resident Adult 18 Rounds	705	1,177	-40.1%	2,787	3,610	-22.8%
Resident Senior 18 Rounds	682	1,045	-34.7%	2,409	3,060	-21.3%
Junior/Golf Team 18 Rounds	254	144	76.4%	781	599	30.4%
Golf League 18 Rounds	0	45	-100.0%	80	174	-54.0%
Employee 18 Rounds	97	59	64.4%	333	166	100.6%
Non Resident 18 Rounds	2,580	2,927	-11.9%	9,249	9,609	-3.7%
Total 9 Hole Rounds	206	288	-28.5%	785	1,190	-34.0%
Total Revenue Rounds	***4,524***	***5,685***	***-20.4%***	***16,424***	***18,408***	***-10.8%***
Resident Adult 18 Rounds $	$24,592	$39,523	-37.8%	$95,928	$121,404	-21.0%
Resident Senior 18 Rounds $	$19,917	$27,846	-28.5%	$67,929	$81,640	-16.8%
Junior/Golf Team 18 Rounds $	$3,805	$2,823	34.8%	$14,179	$11,718	21.0%
Golf League 18 Rounds	$0	$743	-100.0%	$1,600	$2,163	-26.0%
Employee 18 Rounds $	$672	$399	68.4%	$2,304	$1,148	100.7%
Non Resident 18 Rounds $	$114,299	$119,056	-4.0%	$384,649	$378,986	1.5%
Total 9 Hole Rounds $	$4,817	$5,546	-13.1%	$18,516	$27,591	-32.9%
Total $ Revenue Rounds	***168,102***	***195,936***	***-14.2%***	***585,105***	***624,650***	***-6.3%***
Senior Non-Resident ID	1	0	0.0%	3	3	0.0%
Adult Non-Resident ID	0	0	0.0%	1	3	-66.7%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***1***	***0***	***0.0%***	***4***	***6***	***-33.3%***
GolfNow/TeeOff Rounds	167	382	-56.3%	750	1305	-42.5%
GolfNow/TeeOff Dollars	$7,171	$16,609	-56.8%	$30,803	$55,106	-44.1%
Dollars/Round	$42.94	$43.48	-1.2%	$41.07	$42.23	-2.7%
City of Norwalk debt paydown	**$9,274.20**					

OAK HILLS SALES ANALYSIS SEPTEMBER 2021 CALENDAR

Description	Sep-21	Sep-20	Inc/(Dec)	YTD 2021	YTD 2020	Inc/(Dec)
Revenue Rounds	4,524	5,685	-20.4%	33,548	28,942	15.9%
Barter Rounds	258	274	-5.8%	1,932	1,324	45.9%
Season Pass Rounds	591	811	-27.1%	4,809	4,387	9.6%
Comp Rounds	152	122	24.6%	353	277	27.4%
Total All Rounds	5,525	6,892	-19.8%	40,642	34,930	16.4%
Total Carts	3,101	4,100	-24.4%	22,457	19,813	13.3%
Total Boards	0	19	-100.0%	2	30	-93.3%
Total Golf ID Cards	7	6	16.7%	1,146	1,190	-3.7%
Total Season Passes	0	0	0.0%	37	88	-58.0%
Total Gift Cards	15	12	25.0%	159	143	11.2%
Total GPS Ad Sales	0	0	0.0%	0	7	-100.0%
Total $ Revenue Rounds	$168,102	$195,936	-14.2%	$1,185,149	$978,337	21.1%
Total Carts $	$51,196	$66,249	-22.7%	$366,428	$325,835	12.5%
Total Board $	$0	$418	-100.0%	$42	$660	-93.6%
Total Golf ID Cards $	$700	$550	27.3%	$141,481	$121,315	16.6%
Total Season Pass $	$0	$0	0.0%	$74,300	$106,895	-30.5%
Total Gift Cards $	$1,185	$590	100.8%	$12,540	$13,228	-5.2%
Total GPS Advertising $	$0	$0	0.0%	0	$1,475	-100.0%
Rain Chks/Gift Cards Redeemed	-$2,951	-$3,154	-6.4%	-$22,186	-$24,496	-9.4%
	$218,231	**$260,590**	**-16.3%**	**$1,757,754**	**$1,523,249**	**15.4%**
$ Revenue/Revenue Round	**$37.16**	**$34.47**	7.8%	**$35.33**	**$33.80**	4.5%
Carts/Revenue Round	**68.5%**	**72.1%**	-5.0%	**66.9%**	**68.5%**	-2.2%
Cart $/Revenue Round	**$11.32**	**$11.65**	-2.9%	**$10.92**	**$11.26**	-3.0%
Cart $/Cart Round	**$16.51**	**$16.16**	2.2%	**$16.32**	**$16.45**	-0.8%
Board $/Board Round	**$0.00**	**$22.00**	-100.0%	**$21.00**	**$22.00**	-4.5%
ID Card $/Card	**$100.00**	**$91.67**	9.1%	**$123.46**	**$101.95**	21.1%
Resident Adult 18 Rounds	705	1,177	-40.1%	6,310	6,912	-8.7%
Resident Senior 18 Rounds	682	1,045	-34.7%	5,194	4,820	7.8%
Junior/Golf Team 18 Rounds	254	144	76.4%	1,397	1,041	34.2%
Golf League 18 Rounds	0	45	-100.0%	157	174	-9.8%
Empl 18 Rounds	97	59	64.4%	558	297	87.9%
Non Resident 18 Rounds	2,580	2,927	-11.9%	18,580	14,319	29.8%
Total 9 Hole Rounds	206	288	-28.5%	1,352	1,379	-2.0%
Total Revenue Rounds	***4,524***	***5,685***	***-20.4%***	***33,548***	***28,942***	***15.9%***
Resident Adult 18 Rounds $	$24,592	$39,523	-37.8%	$214,775	$224,665	-4.4%
Resident Senior 18 Rounds $	$19,917	$27,846	-28.5%	$143,213	$129,663	10.5%
Junior/Golf Team 18 Rounds $	$3,805	$2,823	34.8%	$24,259	$20,406	18.9%
Golf League 18 Rounds	$0	$743	-100.0%	$3,143	$2,163	45.3%
Empl 18 Rounds $	$672	$399	68.4%	$3,854	$2,002	92.5%
Non Resident 18 Rounds $	$114,299	$119,056	-4.0%	$763,943	$568,189	34.5%
Total 9 Hole Rounds $	$4,817	$5,546	-13.1%	$31,963	$31,249	2.3%
Total $ Revenue Rounds	***168,102***	***195,936***	***-14.2%***	***1,185,149***	***978,337***	***21.1%***
SR NONRES DISC	1	0	0.0%	73	68	7.4%
NONRES DISCOUNT	0	0	0.0%	75	78	-3.8%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***1***	***0***	***0.0%***	***148***	***146***	***1.4%***
GolfNow Rounds	167	382	-56.3%	1613	2129	-24.2%
GolfNow Dollars	$7,171	$16,609	-56.8%	$62,976	$91,220	-31.0%
Dollars/Round	$42.94	$43.48	-1.2%	$39.04	$42.85	-8.9%

ITEM #8

Oak Hills Park Authority
October 2021 Financial Commentary

Operations Updates:

- Clubhouse zoning and permit process is nearly compete. A soft-opening will follow after all permits are obtained – early December is the expected timing.
- Continuous cart path paving, a significant capital project included in the FY22 capital expense budget, is now expected to begin after Thanksgiving.
- October rounds were well over budget and our YTD total rounds are than 3% over budget. Cart rounds YTD have surpassed budgeted expectations by 8%

YTD Financial Highlights:

- YTD net operating income was over budget by $108k and ended with ~$646k cash.
  - Revenue was slightly over budget due to strong October rounds.
  - Expenses were $76k lower than budget mainly due to our cart fleet lease being reclassed as a capital lease. Effect is a $55k reduction on YTD expense.
- OHPA made $45k in repayments to the City for this fiscal year to date.
- FY21 Financial Audit Report has just been received and an annual payment will be made to the City equal to 1% of FY21 golf revenue (approximated $22k).

Other:

- Preliminary high-level FY22 budget will be worked on over the next month for the due date of 1/1/2022.

Updated through ***10/31/2021***

Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	19,924	20,325	401	2.0%	High October rounds have brought us over-budget for the ytd.
	Non-Revenue Rounds	3,789	4,099	310	8.2%	Includes season passholder rounds.
	Total Rounds	23,713	24,424	711	3.0%	
	Carts	13,508	14,600	1,092	8.1%	Summer heat and light rain likely drove up rentals; higher rounds played have a direct effect here too.
	ID Cards	58	65	7	12.1%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	964,829	999,300	34,471	3.6%	High October greens **fees and cart** revs helped drive us over-budget ytd.
	Tennis Revenue	24,000	24,000	-	0.0%	
	Restaurant Revenue	9,000	9,299	299	3.3%	Revenue to be booked and received quarterly.
	Other Revenue	8,797	5,990	(2,807)	-31.9%	Budget includes $3k for golf simulator which we have not moved forward with.
	Total Revenue	**1,006,626**	**1,038,589**	**31,963**	**3.2%**	
	Management Salary	70,404	72,281	1,877	2.7%	
	Operations Salary	102,821	100,626	(2,195)	-2.1%	
	Maintenance Salary	179,751	168,024	(11,727)	-6.5%	Well-managed maintenance workloads despite high rounds / park usage.
	Employee Benefits	61,211	56,471	(4,740)	-7.7%	Payroll taxes and health insurance premiums are slightly under budget.
	Administrative	77,034	73,263	(3,771)	-4.9%	Utilities and advertising costs coming in under budget.
	Interest & Insurance	30,321	29,349	(972)	-3.2%	
	Sales & Operations	6,299	24,903	18,604	295.3%	Fridge/freezer repairs in Clubhouse approved by the Authority in May for FY21 occurred in July.
	Park Maintenance	119,117	100,536	(18,581)	-15.6%	Water ($12k) and Ag&Chem ($5k) lower than expected.
	Park Equipment	25,159	27,329	2,170	8.6%	
	Carts	65,268	8,767	(56,501)	-86.6%	New cart lease treated as capital lease (added to fixed assets) rather than operating as assumed in budget.
	Operating Expense	**737,385**	**661,549**	**(75,836)**	**-10.3%**	
	Operating Income	**269,241**	**377,040**	**107,799**	**40.0%**	
Balance Sheet	Capital Improvements	(195,500)	(27,878)	167,622	-85.7%	Restaurant contructions / improvements. Under-spend mostly due to delayed cart path paving project.
	Line of Credit Balance	-	-	-		
	Cash Balance	478,535	645,748	167,213	34.9%	Nearly all attributable to underspend in capital improvements.

Updated through ***10/31/2021***

Rest of Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	15,447	15,447	-	0.0%	Projections are still in line with Budget
	Non-Revenue Rounds	2,938	2,938	-	0.0%	Projections are still in line with Budget
	Total Rounds	**18,385**	**18,385**	-	0.0%	
	Carts	10,473	10,473	-	0.0%	Projections are still in line with Budget
	ID Cards	1,103	1,103	-	0.0%	Projections are still in line with Budget

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	916,696	916,696	-	0.0%	Projections are still in line with Budget
	Tennis Revenue	16,800	16,800	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	21,000	21,000	-	0.0%	Projections are still in line with Budget
	Other Revenue	38,603	38,603	-	0.0%	Projections are still in line with Budget
	Total Revenue	**993,099**	**993,099**	**-**	**0.0%**	
	Salaries	527,281	527,281	-	0.0%	Projections are still in line with Budget
	Employee Benefits	90,389	90,389	-	0.0%	Projections are still in line with Budget
	Administrative	101,538	101,538	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	64,401	64,401	-	0.0%	Projections are still in line with Budget
	Sales & Operations	10,701	14,000	3,299	30.8%	Most of the overage should be over with but there will likely be additional expenses.
	Park Maintenance	96,583	96,583	-	0.0%	Projections are still in line with Budget
	Park Equipment	43,841	43,841	-	0.0%	Projections are still in line with Budget
	Carts	56,391	9,260	(47,131)	-83.6%	Renewed cart lease will be treated as a capital lease, expensed as Depreciation. No effect on cash.
	Operating Expense	**991,125**	**947,293**	**(43,832)**	**-4.4%**	
	Uncategorized Exp/Rev					
	Operating Income	**1,974**	**45,806**	**43,832**	**2220.5%**	
Balance Sheet	Capital Improvements	(83,898)	(251,520)	(167,622)	199.8%	Includes cart path paving, golf simulators, and improvements to grounds and structures in the park.
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Cash Balance	319,567	319,567	-	0.0%	Projections are still in line with Budget

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #8

	October Act	October Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$130,384	$95,830	$34,554	36.1%	$683,188	$634,746	$48,442	7.6%
4020 · I.D. Cards	$0	$0	$0	0.0%	$8,030	$7,630	$400	5.2%
4025 · Season Pass	$11,059	$11,250	-$191	-1.7%	$44,238	$45,000	-$762	-1.7%
4030 · Tournament Fees	$13,245	$6,913	$6,332	91.6%	$45,195	$49,230	-$4,035	-8.2%
4050 · Cart Revenue	$39,879	$31,920	$7,959	24.9%	$225,480	$237,606	-$12,126	-5.1%
4055 · GolfBoard Revenue	$0	$118	-$118	-100.0%	$0	$822	-$822	-100.0%
4060 · Golf Revenue - Gift Certif.	$3,152	$3,330	-$178	-5.3%	$6,808	$7,565	-$757	-10.0%
4070 · Gift & Rain Checks Redeemed	-$2,488	-$1,584	-$904	57.1%	-$13,639	-$17,770	$4,131	-23.2%
Total 4001 · Golf Revenue	**$195,232**	**$147,777**	**$47,454**	**32.1%**	**$999,300**	**$964,829**	**$34,471**	**3.6%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$24,000	$24,000	$0	0.0%
4200 · Rental Income	$0	$1,375	-$1,375	-100.0%	$2,750	$5,500	-$2,750	-50.0%
4300 · Investment Income	$137	$65	$72	110.8%	$482	$163	$319	195.3%
4400 · Misc. Income	$1,335	$33	$1,302	3904.8%	$2,758	$133	$2,624	1968.2%
4500 · Golf Simulator Revenue	$0	$3,000	-$3,000	-100.0%	$0	$3,000		
4600 · Restaurant Income	$0	$0	$0	0.0%	$9,299	$9,000	$299	3.3%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$1,472**	**$4,473**	**-$3,001**	**-67.1%**	**$39,289**	**$41,797**	**$493**	**-6.0%**
TOTAL REVENUE	**$196,704**	**$152,251**	**$44,453**	**29.2%**	**$1,038,589**	**$1,006,626**	**$34,963**	**3.2%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$17,962	$17,500	-$462	-2.6%	$72,281	$70,404	-$1,877	-2.7%
5030 · Operations	$21,514	$22,964	$1,449	6.3%	$100,642	$102,821	$2,179	2.1%
5040 · Operations O/T	$0	$0	$0	0.0%	-$16	$0	$16	0.0%
5050 · Course Personnel	$24,632	$23,730	-$902	-3.8%	$98,890	$94,920	-$3,970	-4.2%
5060 · Course Personnel O/T	$373	$0	-$373	0.0%	$1,065	$0	-$1,065	0.0%
5070 · Seasonal Personnel	$17,909	$20,891	$2,983	14.3%	$67,241	$83,566	$16,325	19.5%
5080 · Seasonal Personnel O/T	$459	$1,266	$807	63.8%	$829	$1,266	$437	34.5%
Total 5000 · PERSONNEL EXPENSE	**$82,849**	**$86,350**	**$3,502**	4.1%	**$340,932**	**$352,976**	**$12,044**	3.4%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$6,297	$7,101	$805	11.3%	$25,918	$29,425	$3,507	11.9%
5230 · State Unemployment	$1,720	$1,896	$176	9.3%	$10,578	$10,185	-$392	-3.9%
5250 · Health Insurance	$1,906	$2,509	$603	24.0%	$8,356	$10,037	$1,681	16.7%
5260 · Workmans Compensation	$2,084	$2,168	$84	3.9%	$9,396	$9,324	-$72	-0.8%
5270 · Retirement Plans	$557	$570	$13	2.4%	$2,224	$2,240	$16	0.7%
Total 5200 · EMPLOYEE BENEFITS	**$12,564**	**$14,245**	**$1,681**	11.8%	**$56,471**	**$61,211**	**$4,740**	7.7%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$994	$757	-$237	-31.3%	$3,563	$3,026	-$537	-17.8%
5430 · Professional Fees	$2,650	$2,792	$142	5.1%	$10,600	$11,167	$567	5.1%
5436 · Advertising	$1,003	$1,145	$142	12.4%	$3,994	$5,169	$1,175	22.7%
5440 · Office Expense	$1,433	$1,471	$37	2.5%	$6,187	$6,473	$286	4.4%
5441 · Bank Charges	$49	$26	-$23	-86.6%	$204	$133	-$71	-52.9%
5442 · Credit Card Fees	$4,480	$4,835	$355	7.3%	$22,254	$22,453	$199	0.9%
5445 · Postage		$0	$0	0.0%		$41	$41	100.0%
5450 · Training and Dues		$414	$414	100.0%	$371	$878	$507	57.7%
5461 · Authority Secretarial Services	$240	$140	-$100	-71.4%	$620	$560	-$60	-10.7%
5469 · Other Outside Services	$816	$611	-$205	-33.5%	$2,528	$2,091	-$437	-20.9%
5470 · Other Admin	$756	$951	$195	20.5%	$4,788	$3,803	-$985	-25.9%
5480 · Utilities	$5,382	$5,035	-$347	-6.9%	$18,153	$21,239	$3,086	14.5%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5490 · Water	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$17,803**	**$18,176**	**$374**	2.1%	**$73,263**	**$77,034**	**$3,771**	4.9%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #8

	October Act	October Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5500 · Liability Insurance	$6,941	$7,177	$236	3.3%	$27,762	$28,707	$945	3.3%
5520 · Interest	$359	$305	-$53	-17.5%	$1,587	$1,614	$28	1.7%
Total 5500 · DEBT SERVICE AND INSURANCE	**$7,299**	**$7,482**	**$183**	2.4%	**$29,349**	**$30,321**	**$973**	3.2%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$750	$1,000	$250	25.0%	$22,406	$4,000	-$18,406	-460.1%
5640 · Golf Pro Supplies	$0	$1,163	$1,163	100.0%	$1,574	$1,899	$325	17.1%
5680 · Golf Pro Work Clothes	$251	$0	-$251	0.0%	$924	$400	-$524	-130.9%
Total 5600 SALES AND OPERATIONS	**$1,001**	**$2,163**	**$1,162**	53.7%	**$24,903**	**$6,299**	**-$18,604**	-295.4%
5700 · PARK MAINTENANCE								
5710 · Water	$1,991	$5,938	$3,947	66.5%	$25,667	$37,825	$12,157	32.1%
5720 · Heating Fuel	$306	$42	-$263	-621.9%	$306	$926	$620	67.0%
5730 · Grounds Maintenance	$12,586	$10,757	-$1,829	-17.0%	$23,926	$19,949	-$3,977	-19.9%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$0	$2,500	$2,500	100.0%
5751 · Agriculture&Chemicals-Purch	$1,704	$2,104	$400	19.0%	$5,752	$51,187	$45,435	88.8%
5752 · Agriculture/Chemicals Utilized	$0		$0	0.0%	$40,359	$0	-$40,359	0.0%
5760 · Irrigation Maintenance	$155	$463	$308	66.5%	$2,623	$5,384	$2,760	51.3%
5770 · Consumable Tools	$661	$720	$59	8.2%	$1,309	$1,316	$7	0.5%
5780 · Tee and Green Supplies	$64	$0	-$64	0.0%	$573	$6	-$567	-9328.6%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$20	$24	$5	19.2%
Total 5700 · PARK MAINTENANCE	**$17,468**	**$20,024**	**$2,557**	12.8%	**$100,536**	**$119,117**	**$18,581**	15.6%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$5,358	$4,903	-$454	-9.3%	$15,488	$13,058	-$2,430	-18.6%
5820 · Building Maintenance	$833	$771	-$62	-8.1%	$6,551	$5,718	-$833	-14.6%
5840 · Small Equipment	$0	$0	$0	0.0%	$456	$1,250	$794	63.5%
5860 · Gasoline/Diesel Fuel	$0	$902	$902	100.0%	$4,334	$5,132	$798	15.6%
5880 · Employee work clothes	$0	$0	$0	0.0%	$500	$0	-$500	0.0%
Total 5800 · PARK EQUIPMENT	**$6,190**	**$6,576**	**$386**	5.9%	**$27,329**	**$25,159**	**-$2,171**	-8.6%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$4,098	$4,098	100.0%	$0	$55,328	$55,328	100.0%
6020 · Electricity	$1,572	$1,645	$73	4.5%	$6,465	$7,196	$731	10.2%
6030 · Maintenance	-$466	$392	$858	218.8%	$702	$1,144	$442	38.6%
6050 · Cart Insurance	$400	$400	$0	0.0%	$1,600	$1,600	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 6000 · CART EXPENSE	**$1,506**	**$6,535**	**$5,030**	77.0%	**$8,767**	**$65,268**	**$56,500**	86.6%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$146,679**	**$161,552**	**$14,873**	9.2%	**$661,549**	**$737,384**	**$75,835**	10.3%
TOTAL OPERATIONAL NET INCOME	**$50,024**	**-$9,301**	**$59,326**	-637.8%	**$377,040**	**$269,242**	**$107,798**	40.0%
Restructured City Debt	$9,274	$6,166	-$3,108	-50.4%	$46,191	$59,659	$13,468	22.6%
Commercial Debt	$6,541	$5,672	-$869	-15.3%	$74,781	$22,689	-$52,093	-229.6%
	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total BS Debt Payments	**$15,815**	**$11,838**	**-$3,977**	-33.6%	**$120,972**	**$82,348**	**-$38,625**	-46.9%
NET INCOME BEFORE CAPITAL EXPENSES	**$50,024**	**-$9,301**	**$59,326**	-637.8%	**$377,040**	**$269,242**	**$107,798**	40.0%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$22,462	$22,500	$38	0.2%	$89,849	$90,000	$151	0.2%
8001 · Capital projects								
8100 - Capital Proj Cash	$0	$80,000	$80,000	100.0%	$27,878	$195,500	$167,622	85.7%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0				-$2,450			
Capital Contribution								
Total 8000 · OTHER EXPENSE	$22,462	$22,500	$80,038	0.2%	$87,399	$90,000	$167,773	2.9%
NET INCOME	**$27,562**	**-$31,801**	**$59,364**	-186.7%	**$289,641**	**$179,242**	**$110,399**	61.6%

OAK HILLS PARK AUTHORITY
Balance Sheet FY22
As of October 31, 2021

	Total			
	As of Oct 31, 2021	As of Oct 31, 2020 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	664,592.93	410,358.05	254,234.88	61.95%
1022 NBT Payment Account	-22,019.26	-13,429.71	-8,589.55	-63.96%
1023 NBT Rent Escrow Sec Apt Right	1.00	1,351.00	-1,350.00	-99.93%
1024 NBT Capital Reserve Savings Account	1,773.33	0.00	1,773.33	
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	**$ 645,748.00**	**$ 399,679.34**	**$ 246,068.66**	**61.57%**
Total Bank Accounts	**$ 645,748.00**	**$ 399,679.34**	**$ 246,068.66**	**61.57%**
Accounts Receivable				
1201 Accounts Receivable	5,760.94	0.00	5,760.94	
Total Accounts Receivable	**$ 5,760.94**	**$ 0.00**	**$ 5,760.94**	
Other Current Assets				
1100 Inventory	29,242.81	53,626.80	-24,383.99	-45.47%
1200 Receivables	0.00	1,344.84	-1,344.84	-100.00%
1300 Prepaid Expenses	26,499.30	12,972.77	13,526.53	104.27%
Total Other Current Assets	**$ 55,742.11**	**$ 67,944.41**	**-$ 12,202.30**	**-17.96%**
Total Current Assets	**$ 707,251.05**	**$ 467,623.75**	**$ 239,627.30**	**51.24%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,597,008.13	1,067,156.87	529,851.26	49.65%
1510 Accumulated Depreciation/Amort.	-4,081,571.33	-3,825,738.67	-255,832.66	-6.69%
1520 Furniture & Fixtures	47,635.23	50,085.23	-2,450.00	-4.89%
1560 Leasehold Improvements	88,497.24	35,894.79	52,602.45	146.55%
1561 Park Improvements	1,821,963.05	1,782,769.53	39,193.52	2.20%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-39,330.52	-24,564.18	-14,766.34	-60.11%
Total 1500 Fixed Assets	**$1,711,336.46**	**$1,362,738.23**	**$ 348,598.23**	**25.58%**
Total Fixed Assets	**$1,711,336.46**	**$1,362,738.23**	**$ 348,598.23**	**25.58%**
TOTAL ASSETS	**$2,418,587.51**	**$1,830,361.98**	**$ 588,225.53**	**32.14%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	33,085.23	67,919.32	-34,834.09	-51.29%
Total Accounts Payable	**$ 33,085.23**	**$ 67,919.32**	**-$ 34,834.09**	**-51.29%**
Other Current Liabilities				

2010 Accounts Payable - Payroll	31,410.14	26,188.17	5,221.97	19.94%
2051 Accounts Payable - OHMGA Revenue	95.00	0.00	95.00	
2100 Accrued Payroll	13,176.98	12,833.15	343.83	2.68%
2104 Accrued retirement contribution	1,035.85	984.72	51.13	5.19%
2105 Accrued Vacation Pay	22,267.69	22,652.77	-385.08	-1.70%
2200 Accrued Expenses	26,855.50	43,617.50	-16,762.00	-38.43%
2210 Security Deposit-Entrance House				
2212 Security Dep - Apt 2 Right	0.00	1,350.00	-1,350.00	-100.00%
Total 2210 Security Deposit-Entrance House	**$ 0.00**	**$ 1,350.00**	**-$ 1,350.00**	**-100.00%**
2250 Deferred Revenue				
2251 Tournament Deposits	4,100.00	3,300.00	800.00	24.24%
2254 Other Deferred	89,571.57	112,751.27	-23,179.70	-20.56%
Total 2250 Deferred Revenue	**$ 93,671.57**	**$ 116,051.27**	**-$ 22,379.70**	**-19.28%**
2400 Cart Sales Tax Due	2,532.00	2,354.00	178.00	7.56%
Total Other Current Liabilities	**$ 191,044.73**	**$ 226,031.58**	**-$ 34,986.85**	**-15.48%**
Total Current Liabilities	**$ 224,129.96**	**$ 293,950.90**	**-$ 69,820.94**	**-23.75%**
Long-Term Liabilities				
2701 Consolidated City Debt	2,000,793.85	2,098,416.44	-97,622.59	-4.65%
2767 Deere Credit, Inc. Sweeper Vac	0.00	1.09	-1.09	-100.00%
2768 Deere Credit Inc. Greens Roller	0.00	1,724.73	-1,724.73	-100.00%
2770 Deere Credit Inc. Hybrid Mower	0.00	0.89	-0.89	-100.00%
2772 Wells Fargo 2017 Aera-Vator	636.66	1,499.88	-863.22	-57.55%
2773 DLL Finance Club Car CA550G Utility Cart	1,548.50	3,612.50	-2,064.00	-57.13%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	13,977.26	27,415.48	-13,438.22	-49.02%
2775 Deere Credit, Inc. Hybrid Mower	7,365.36	13,370.00	-6,004.64	-44.91%
2776 Wells Fargo MTE 2018 TurfCo Blower	3,160.29	4,449.99	-1,289.70	-28.98%
2777 DLL Finance Club Car CA502 Utility Cart	4,599.95	6,439.97	-1,840.02	-28.57%
2778 Wells Fargo Used Kubota Tractor Mini Ex	17,406.42	22,386.69	-4,980.27	-22.25%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	47,471.53	0.00	47,471.53	
2780 DLL Club Car 2021 Cart Fleet	291,915.84	0.00	291,915.84	
2781 GPSi Visage Software 2021 Cart Fleet	73,440.00	0.00	73,440.00	
Total Long-Term Liabilities	**$2,462,315.66**	**$2,179,317.66**	**$ 282,998.00**	**12.99%**
Total Liabilities	**$2,686,445.62**	**$2,473,268.56**	**$ 213,177.06**	**8.62%**
Equity				
3000 Fund Balance				
3010 Fund Balance - Beginning	0.00	-42,873.28	42,873.28	100.00%
Total 3000 Fund Balance	**$ 0.00**	**-$ 42,873.28**	**$ 42,873.28**	**100.00%**
3500 Reserves				
3550 Reserve for Contingencies	0.00	405,368.10	-405,368.10	-100.00%
Total 3500 Reserves	**$ 0.00**	**$ 405,368.10**	**-$405,368.10**	**-100.00%**
3900 Retained Earnings	-529,621.39	-1,295,566.94	765,945.55	59.12%
Net Income	261,763.28	290,165.54	-28,402.26	-9.79%
Total Equity	**-$ 267,858.11**	**-$ 642,906.58**	**$ 375,048.47**	**58.34%**
TOTAL LIABILITIES AND EQUITY	**$2,418,587.51**	**$1,830,361.98**	**$ 588,225.53**	**32.14%**

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

	Total			
	Oct 2021	Oct 2020 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	130,384.18	127,903.55	2,480.63	1.94%
4020 I.D. Cards	0.00	190.00	-190.00	-100.00%
4025 Season Pass	11,059.44	8,985.15	2,074.29	23.09%
4030 Tournament Fees	13,245.00	14,318.00	-1,073.00	-7.49%
4050 Cart Revenue	39,879.00	36,891.67	2,987.33	8.10%
4055 GolfBoard Revenue	0.00	186.00	-186.00	-100.00%
4060 Golf Revenue - Gift Certif.	3,152.00	3,622.00	-470.00	-12.98%
4070 Gift & Rain Checks Redeemed	-2,487.90	-1,571.24	-916.66	-58.34%
Total 4001 Golf Revenue	**$195,231.72**	**$ 190,525.13**	**$ 4,706.59**	**2.47%**
4200 Rental Income	0.00	1,375.00	-1,375.00	-100.00%
4300 Investment Income	137.12	64.59	72.53	112.29%
4400 Misc. Income	1,334.94	0.00	1,334.94	
4600 Restaurant Income	0.00	2,850.00	-2,850.00	-100.00%
Total 4000 REVENUES	**$196,703.78**	**$ 194,814.72**	**$ 1,889.06**	**0.97%**
Total Income	**$196,703.78**	**$ 194,814.72**	**$ 1,889.06**	**0.97%**
Gross Profit	**$196,703.78**	**$ 194,814.72**	**$ 1,889.06**	**0.97%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	17,961.52	13,584.56	4,376.96	32.22%
5030 Operations	21,514.34	21,806.65	-292.31	-1.34%
5040 Operations O/T	0.00	198.42	-198.42	-100.00%
5050 Course Personnel	24,632.23	24,304.01	328.22	1.35%
5060 Course Personnel O/T	373.25	506.48	-133.23	-26.31%
5070 Seasonal Personnel	17,908.88	16,877.43	1,031.45	6.11%
5080 Seasonal Personnel O/T	458.65	329.95	128.70	39.01%
Total 5000 PERSONNEL EXPENSE	**$ 82,848.87**	**$ 77,607.50**	**$ 5,241.37**	**6.75%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,296.73	5,839.47	457.26	7.83%
5230 State Unemployment	1,720.16	2,260.55	-540.39	-23.91%
5250 Health Insurance	1,906.37	1,244.78	661.59	53.15%
5260 Workmans Compensation	2,083.64	1,874.97	208.67	11.13%
5270 Retirement Plans	556.85	545.98	10.87	1.99%
Total 5200 EMPLOYEE BENEFITS	**$ 12,563.75**	**$ 11,765.75**	**$ 798.00**	**6.78%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	993.53	1,515.35	-521.82	-34.44%
5430 Professional Fees	2,650.00	2,650.00	0.00	0.00%
5436 Advertising	1,002.75	1,001.88	0.87	0.09%

5440 Office Expense	1,433.49	2,099.30	-665.81	-31.72%
5441 Bank Charges	49.35	23.00	26.35	114.57%
5442 Credit Card Fees	4,480.01	5,624.24	-1,144.23	-20.34%
5461 Authority Secretarial Services	240.00	120.00	120.00	100.00%
5469 Other Outside Services	815.88	691.84	124.04	17.93%
5470 Other Administrative	755.50	780.17	-24.67	-3.16%
5480 Utilities	5,382.34	5,853.11	-470.77	-8.04%
5500 Liability Insurance	6,940.51	5,624.82	1,315.69	23.39%
5520 Interest Expense	358.61	335.13	23.48	7.01%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 25,101.97**	**$ 26,318.84**	**-$ 1,216.87**	**-4.62%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	750.00	0.00	750.00	
5640 Golf Pro Supplies	0.00	1,019.96	-1,019.96	-100.00%
5680 Golf Pro Work Clothes	250.84	53.94	196.90	365.04%
Total 5600 SALES AND OPERATIONS	**$ 1,000.84**	**$ 1,073.90**	**-$ 73.06**	**-6.80%**
5700 PARK MAINTENANCE				
5710 Water	1,991.30	7,480.25	-5,488.95	-73.38%
5720 Heating Fuel	305.54	0.00	305.54	
5730 Grounds Maintenance	12,586.25	6,251.75	6,334.50	101.32%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	1,704.18	13,091.31	-11,387.13	-86.98%
5752 Agriculture/Chemicals Utilized	0.00	-11,587.96	11,587.96	100.00%
Total 5750 Agriculture and Chemicals	**$ 1,704.18**	**$ 1,503.35**	**$ 200.83**	**13.36%**
5760 Irrigation Maintenance	155.00	310.00	-155.00	-50.00%
5770 Consumable Tools	661.49	547.15	114.34	20.90%
5780 Tee and Green Supplies	64.00	0.00	64.00	
5800 Equipment Maintenance	5,357.50	4,906.01	451.49	9.20%
5820 Building Maintenance	832.93	2,188.00	-1,355.07	-61.93%
5860 Gasoline/Diesel Fuel	0.00	736.66	-736.66	-100.00%
Total 5700 PARK MAINTENANCE	**$ 23,658.19**	**$ 23,923.17**	**-$ 264.98**	**-1.11%**
6000 CART EXPENSE				
6010 Cart Lease Expense	0.00	8,700.00	-8,700.00	-100.00%
6020 Electricity	1,571.63	1,940.56	-368.93	-19.01%
6030 Maintenance	-465.88	73.11	-538.99	-737.23%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 1,505.75**	**$ 11,113.67**	**-$ 9,607.92**	**-86.45%**
Total Expenses	**$146,679.37**	**$ 151,802.83**	**-$ 5,123.46**	**-3.38%**
Net Operating Income	**$ 50,024.41**	**$ 43,011.89**	**$ 7,012.52**	**16.30%**
Other Expenses				
8000 Depreciation/Amortization	22,462.26	22,124.56	337.70	1.53%
8001 Capital projects				
8100 Capital Projects - Cash	0.00	18,316.02	-18,316.02	-100.00%
Total 8001 Capital projects	**$ 0.00**	**$ 18,316.02**	**-$18,316.02**	**-100.00%**
Total Other Expenses	**$ 22,462.26**	**$ 40,440.58**	**-$17,978.32**	**-44.46%**
Net Other Income	**-$ 22,462.26**	**-$ 40,440.58**	**$ 17,978.32**	**44.46%**
Net Income	**$ 27,562.15**	**$ 2,571.31**	**$ 24,990.84**	**971.91%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July - October, 2021

	Total			
	Jul - Oct, 2021	Jul - Oct, 2020 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	683,188.20	735,373.89	-52,185.69	-7.10%
4020 I.D. Cards	8,030.00	8,017.00	13.00	0.16%
4025 Season Pass	44,237.76	33,430.60	10,807.16	32.33%
4030 Tournament Fees	45,195.00	34,110.00	11,085.00	32.50%
4050 Cart Revenue	225,480.00	247,326.90	-21,846.90	-8.83%
4055 GolfBoard Revenue	0.00	806.00	-806.00	-100.00%
4060 Golf Revenue - Gift Certif.	6,808.00	7,870.00	-1,062.00	-13.49%
4070 Gift & Rain Checks Redeemed	-13,639.12	-17,829.04	4,189.92	23.50%
Total 4001 Golf Revenue	$ 999,299.84	$ 1,049,105.35	-$ 49,805.51	-4.75%
4100 Tennis Revenue	24,000.00	15,000.00	9,000.00	60.00%
4200 Rental Income	2,750.00	5,500.00	-2,750.00	-50.00%
4300 Investment Income	482.41	177.79	304.62	171.34%
4400 Misc. Income	2,757.61	-15.66	2,773.27	17709.26%
4600 Restaurant Income	9,299.42	10,400.00	-1,100.58	-10.58%
4700 Advertising Revenue	0.00	0.00	0.00	
Total 4000 REVENUES	$ 1,038,589.28	$ 1,080,167.48	-$ 41,578.20	-3.85%
Total Income	$ 1,038,589.28	$ 1,080,167.48	-$ 41,578.20	-3.85%
Gross Profit	$ 1,038,589.28	$ 1,080,167.48	-$ 41,578.20	-3.85%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	72,281.45	53,943.03	18,338.42	34.00%
5030 Operations	100,641.88	100,844.28	-202.40	-0.20%
5040 Operations O/T	-15.81	1,075.01	-1,090.82	-101.47%
5050 Course Personnel	98,889.96	94,738.47	4,151.49	4.38%
5060 Course Personnel O/T	1,064.63	740.14	324.49	43.84%
5070 Seasonal Personnel	67,241.18	58,875.26	8,365.92	14.21%
5080 Seasonal Personnel O/T	828.67	410.12	418.55	102.06%
Total 5000 PERSONNEL EXPENSE	$ 340,931.96	$ 310,626.31	$ 30,305.65	9.76%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	25,917.68	23,500.97	2,416.71	10.28%
5230 State Unemployment	10,577.62	11,600.82	-1,023.20	-8.82%
5250 Health Insurance	8,355.56	8,439.69	-84.13	-1.00%
5260 Workmans Compensation	9,395.94	8,432.71	963.23	11.42%
5270 Retirement Plans	2,223.83	2,138.82	85.01	3.97%
Total 5200 EMPLOYEE BENEFITS	$ 56,470.63	$ 54,113.01	$ 2,357.62	4.36%
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	3,563.25	5,135.55	-1,572.30	-30.62%
5430 Professional Fees	10,600.00	10,450.00	150.00	1.44%
5436 Advertising	3,993.91	3,817.84	176.07	4.61%
5440 Office Expense	6,187.44	8,051.25	-1,863.81	-23.15%
5441 Bank Charges	204.00	122.93	81.07	65.95%
5442 Credit Card Fees	22,254.02	25,817.96	-3,563.94	-13.80%
5445 Postage		70.10	-70.10	-100.00%
5450 Training and Dues	371.00	550.00	-179.00	-32.55%
5461 Authority Secretarial Services	620.00	640.00	-20.00	-3.13%
5469 Other Outside Services	2,528.11	1,999.58	528.53	26.43%
5470 Other Administrative	4,787.67	4,694.66	93.01	1.98%
5480 Utilities	18,153.28	26,750.41	-8,597.13	-32.14%
5500 Liability Insurance	27,762.02	25,234.16	2,527.86	10.02%
5520 Interest Expense	1,586.52	2,228.63	-642.11	-28.81%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 102,611.22**	**$ 115,563.07**	**-$ 12,951.85**	**-11.21%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	22,405.63	0.00	22,405.63	
5640 Golf Pro Supplies	1,573.98	2,138.93	-564.95	-26.41%
5680 Golf Pro Work Clothes	923.51	704.14	219.37	31.15%
Total 5600 SALES AND OPERATIONS	**$ 24,903.12**	**$ 2,843.07**	**$ 22,060.05**	**775.92%**
5700 PARK MAINTENANCE				
5710 Water	25,667.25	47,412.95	-21,745.70	-45.86%
5720 Heating Fuel	305.54	379.17	-73.63	-19.42%
5730 Grounds Maintenance	23,926.05	8,563.49	15,362.56	179.40%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	5,752.01	13,438.51	-7,686.50	-57.20%
5752 Agriculture/Chemicals Utilized	40,359.23	29,248.04	11,111.19	37.99%
Total 5750 Agriculture and Chemicals	**$ 46,111.24**	**$ 42,686.55**	**$ 3,424.69**	**8.02%**
5760 Irrigation Maintenance	2,623.25	4,964.56	-2,341.31	-47.16%
5770 Consumable Tools	1,309.49	547.15	762.34	139.33%
5780 Tee and Green Supplies	573.46	0.00	573.46	
5795 Janitorial Supplies	19.59	23.43	-3.84	-16.39%
5800 Equipment Maintenance	15,488.34	9,428.29	6,060.05	64.28%
5820 Building Maintenance	6,551.10	10,868.99	-4,317.89	-39.73%
5840 Small Equipment	456.12	0.00	456.12	
5860 Gasoline/Diesel Fuel	4,333.67	3,322.75	1,010.92	30.42%
5880 Employee work clothes	500.00	205.78	294.22	142.98%
Total 5700 PARK MAINTENANCE	**$ 127,865.10**	**$ 128,403.11**	**-$ 538.01**	**-0.42%**
6000 CART EXPENSE				
6010 Cart Lease Expense	0.00	62,018.00	-62,018.00	-100.00%
6020 Electricity	6,465.10	8,374.70	-1,909.60	-22.80%
6030 Maintenance	702.24	642.51	59.73	9.30%
6050 Cart Insurance	1,600.00	1,600.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 8,767.34**	**$ 72,635.21**	**-$ 63,867.87**	**-87.93%**
Total Expenses	**$ 661,549.37**	**$ 684,183.78**	**-$ 22,634.41**	**-3.31%**
Net Operating Income	**$ 377,039.91**	**$ 395,983.70**	**-$ 18,943.79**	**-4.78%**
Other Expenses				

8000 Depreciation/Amortization		89,849.04		86,347.14		3,501.90	4.06%
8001 Capital projects							
8100 Capital Projects - Cash		27,877.59		19,471.02		8,406.57	43.17%
Total 8001 Capital projects	**$**	**27,877.59**	**$**	**19,471.02**	**$**	**8,406.57**	**43.17%**
8006 Disposed Assets		-2,450.00		0.00		-2,450.00	
Total Other Expenses	**$**	**115,276.63**	**$**	**105,818.16**	**$**	**9,458.47**	**8.94%**
Net Other Income	**-$**	**115,276.63**	**-$**	**105,818.16**	**-$**	**9,458.47**	**-8.94%**
Net Income	**$**	**261,763.28**	**$**	**290,165.54**	**-$**	**28,402.26**	**-9.79%**

OAK HILLS SALES ANALYSIS OCTOBER 2021 FISCAL REPORT

Description	Oct-21	Oct-20	Inc/(Dec)	YTD FY22	YTD FY21	Inc/(Dec)
Revenue Rounds	3,901	3,983	-2.1%	20,325	22,391	-9.2%
Barter Rounds	289	225	28.4%	1,168	1,101	6.1%
Season Pass Rounds	543	636	-14.6%	2,561	3,410	-24.9%
Comp Rounds	73	107	-31.8%	370	350	5.7%
Total All Rounds	4,806	4,951	-2.9%	24,424	27,252	-10.4%
Total Carts	2,642	2,490	6.1%	14,600	16,286	-10.4%
Total Boards	0	9	-100.0%	0	39	-100.0%
Total Golf ID Cards	0	2	-100.0%	65	96	-32.3%
Total Season Passes	0	0	0.0%	0	0	0.0%
Total Gift Cards	92	89	3.4%	137	152	-9.9%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$143,196	$142,150	0.7%	$728,301	$766,800	-5.0%
Total Carts $	$42,411	$39,234	8.1%	$239,798	$263,032	-8.8%
Total Board $	$0	$198	-100.0%	$0	$858	-100.0%
Total Golf ID Cards $	$0	$190	-100.0%	$7,250	$9,747	-25.6%
Total Season Pass $	$0	$0	0.0%	$0	-$150	-100.0%
Total Gift Cards $	$3,152	$3,729	-15.5%	$6,808	$9,052	-24.8%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$2,488	-$1,571	58.3%	-$10,688	-$17,883	-40.2%
	$186,271	**$183,930**	**1.3%**	**$971,469**	**$1,031,456**	**-5.8%**
$ Revenue/Revenue Round	**$36.71**	**$35.69**	2.9%	**$35.83**	**$34.25**	4.6%
Carts/Revenue Round	**67.7%**	**62.5%**	8.3%	**71.8%**	**72.7%**	-1.2%
Cart $/Revenue Round	**$10.87**	**$9.85**	10.4%	**$11.80**	**$11.75**	0.4%
Cart $/Cart Round	**$16.05**	**$15.76**	1.9%	**$16.42**	**$16.15**	1.7%
Board $/Board Round	**$0.00**	**$22.00**	-100.0%	**$0.00**	**$22.00**	-100.0%
ID Card $/Card	**$0.00**	**$95.00**	-100.0%	**$111.54**	**$101.53**	9.9%
Resident Adult 18 Rounds	600	756	-20.6%	3,387	4,366	-22.4%
Resident Senior 18 Rounds	580	719	-19.3%	2,989	3,779	-20.9%
Junior/Golf Team 18 Rounds	228	92	147.8%	1,009	691	46.0%
Golf League 18 Rounds	0	42	-100.0%	80	216	-63.0%
Employee 18 Rounds	81	50	62.0%	414	216	91.7%
Non Resident 18 Rounds	2,222	2,233	-0.5%	11,471	11,842	-3.1%
Total 9 Hole Rounds	190	91	108.8%	975	1,281	-23.9%
Total Revenue Rounds	***3,901***	***3,983***	***-2.1%***	***20,325***	***22,391***	***-9.2%***
Resident Adult 18 Rounds $	$20,937	$25,542	-18.0%	$116,865	$146,946	-20.5%
Resident Senior 18 Rounds $	$16,977	$18,964	-10.5%	$84,906	$100,604	-15.6%
Junior/Golf Team 18 Rounds $	$3,267	$1,864	75.3%	$17,446	$13,582	28.5%
Golf League 18 Rounds	$0	$804	-100.0%	$1,600	$2,967	-46.1%
Employee 18 Rounds $	$553	$350	58.0%	$2,857	$1,498	90.7%
Non Resident 18 Rounds $	$96,987	$92,851	4.5%	$481,636	$471,837	2.1%
Total 9 Hole Rounds $	$4,475	$1,775	152.1%	$22,991	$29,366	-21.7%
Total $ Revenue Rounds	***143,196***	***142,150***	***0.7%***	***728,301***	***766,800***	***-5.0%***
Senior Non-Resident ID	0	0	0.0%	3	3	0.0%
Adult Non-Resident ID	0	0	0.0%	1	3	-66.7%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***0***	***0.0%***	***4***	***6***	***-33.3%***
GolfNow/TeeOff Rounds	150	219	-31.5%	900	1524	-40.9%
GolfNow/TeeOff Dollars	$7,329	$10,423	-29.7%	$38,132	$65,529	-41.8%
Dollars/Round	$48.86	$47.59	2.7%	$42.37	$43.00	-1.5%
City of Norwalk debt paydown	**$7,997.05**					

OAK HILLS SALES ANALYSIS OCTOBER 2021 CALENDAR

Description	Oct-21	Oct-20	Inc/(Dec)	YTD 2021	YTD 2020	Inc/(Dec)
Revenue Rounds	3,901	3,983	-2.1%	37,449	32,925	13.7%
Barter Rounds	289	225	28.4%	2,221	1,549	43.4%
Season Pass Rounds	543	636	-14.6%	5,352	5,023	6.5%
Comp Rounds	73	107	-31.8%	426	384	10.9%
Total All Rounds	4,806	4,951	-2.9%	45,448	39,881	14.0%
Total Carts	2,642	2,490	6.1%	25,099	22,303	12.5%
Total Boards	0	9	-100.0%	2	39	-94.9%
Total Golf ID Cards	0	2	-100.0%	1,146	1,192	-3.9%
Total Season Passes	0	0	0.0%	37	88	-58.0%
Total Gift Cards	92	89	3.4%	251	232	8.2%
Total GPS Ad Sales	0	0	0.0%	0	7	-100.0%
Total $ Revenue Rounds	$143,196	$142,150	0.7%	$1,328,345	$1,120,487	18.6%
Total Carts $	$42,411	$39,234	8.1%	$408,839	$365,069	12.0%
Total Board $	$0	$198	-100.0%	$42	$858	-95.1%
Total Golf ID Cards $	$0	$190	-100.0%	$141,481	$121,505	16.4%
Total Season Pass $	$0	$0	0.0%	$74,300	$106,895	-30.5%
Total Gift Cards $	$3,152	$3,729	-15.5%	$15,692	$16,957	-7.5%
Total GPS Advertising $	$0	$0	0.0%	0	$1,475	-100.0%
Rain Chks/Gift Cards Redeemed	-$2,488	-$1,571	58.3%	-$24,674	-$26,067	-5.3%
	$186,271	**$183,930**	**1.3%**	**$1,944,026**	**$1,707,179**	**13.9%**
$ Revenue/Revenue Round	**$36.71**	**$35.69**	2.9%	**$35.47**	**$34.03**	4.2%
Carts/Revenue Round	**67.7%**	**62.5%**	8.3%	**67.0%**	**67.7%**	-1.1%
Cart $/Revenue Round	**$10.87**	**$9.85**	10.4%	**$10.92**	**$11.09**	-1.5%
Cart $/Cart Round	**$16.05**	**$15.76**	1.9%	**$16.29**	**$16.37**	-0.5%
Board $/Board Round	**$0.00**	**$22.00**	-100.0%	**$21.00**	**$22.00**	-4.5%
ID Card $/Card	**$0.00**	**$95.00**	-100.0%	**$123.46**	**$101.93**	21.1%
Resident Adult 18 Rounds	600	756	-20.6%	6,910	7,668	-9.9%
Resident Senior 18 Rounds	580	719	-19.3%	5,774	5,539	4.2%
Junior/Golf Team 18 Rounds	228	92	147.8%	1,625	1,133	43.4%
Golf League 18 Rounds	0	42	-100.0%	157	216	-27.3%
Empl 18 Rounds	81	50	62.0%	639	347	84.1%
Non Resident 18 Rounds	2,222	2,233	-0.5%	20,802	16,552	25.7%
Total 9 Hole Rounds	190	91	108.8%	1,542	1,470	4.9%
Total Revenue Rounds	***3,901***	***3,983***	***-2.1%***	***37,449***	***32,925***	***13.7%***
Resident Adult 18 Rounds $	$20,937	$25,542	-18.0%	$235,712	$250,207	-5.8%
Resident Senior 18 Rounds $	$16,977	$18,964	-10.5%	$160,190	$148,627	7.8%
Junior/Golf Team 18 Rounds $	$3,267	$1,864	75.3%	$27,526	$22,270	23.6%
Golf League 18 Rounds	$0	$804	-100.0%	$3,143	$2,967	5.9%
Empl 18 Rounds $	$553	$350	58.0%	$4,407	$2,352	87.4%
Non Resident 18 Rounds $	$96,987	$92,851	4.5%	$860,930	$661,040	30.2%
Total 9 Hole Rounds $	$4,475	$1,775	152.1%	$36,438	$33,024	10.3%
Total $ Revenue Rounds	***143,196***	***142,150***	***0.7%***	***1,328,345***	***1,120,487***	***18.6%***
SR NONRES DISC	0	0	0.0%	73	68	7.4%
NONRES DISCOUNT	0	0	0.0%	75	78	-3.8%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***0***	***0.0%***	***148***	***146***	***1.4%***
GolfNow Rounds	150	219	-31.5%	1463	1910	-23.4%
GolfNow Dollars	$7,329	$10,423	-29.7%	$55,647	$80,796	-31.1%
Dollars/Round	$48.86	$47.59	2.7%	$38.04	$42.30	-10.1%

Oak Hills Park Authority

Financial Statements
With Independent Auditors' Report
For The Year Ended June 30, 2021

Oak Hills Park Authority

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PKF O'CONNOR DAVIES
ACCOUNTANTS AND ADVISORS

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Report on the Financial Statements

We have audited the accompanying financial statements of Oak Hills Park Authority as of June 30, 2021, and the related notes to the financial statements, which collectively comprise Oak Hills Park Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Oak Hills Park Authority as of June 30, 2021, and the changes in its financial position and its cash flows, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

PKF O'CONNOR DAVIES, LLP
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To the Board of Directors
Oak Hills Park Authority

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Oak Hills Park Authority's basic financial statements. The supplemental schedules on pages 19 and 20 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

PKF O'Connor Davies, LLP

November 15, 2021
Stamford, CT

Management's Discussion and Analysis
For the year ended June 30, 2021

Within this section of the Oak Hills Park Authority (the "Authority") annual financial report, the Authority's management provides narrative discussion and analysis of the financial condition and activities of the Authority as of and for the year ended June 30, 2021. The Authority's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. This information should be read in conjunction with the audited financial statements and accompanying notes to the financial statements which follow this section.

Financial Highlights

- The liabilities of the Authority exceeded its assets at the close of the most recent fiscal year by $529,622 (*deficit net position*).

- The Authority's total net position increased by $403,453. The increase is due to revenue generation exceeding expenses in the current year.

- The Authority's debt and notes payable increased by $294,140 during the current fiscal year due to new capital leases for the financing of ground maintenance equipment and vehicles, offset by repayments of the line of credit, and scheduled principal payments on the city debt and commerical financing arrangements.

Overview of the Basic Financial Statements

Management's discussion and analysis introduces the Authority's basic financial statements which include the statement of net position, the statement of revenues, expenses and change in net position, the statement of cash flows, notes to the financial statements and information to supplement the basic financial statements.

The statement of net position presents information that includes the Authority's assets and liabilities, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator whether the financial position of the Authority is improving or deteriorating. Evaluation of the overall economic health of the Authority would extend to other nonfinancial factors in addition to the financial information provided in this report.

The statement of revenues, expenses and change in net position reports how the Authority's net position changed during the current fiscal year. An important purpose of the design of the statement of revenues, expenses and change in net position is to show the financial reliance of the Authority's distinct activities or functions on revenue provided by the users of the Park.

The accompanying notes to the financial statements provide information essential to a full understanding of the Authority's financial statements. The notes to the financial statements begin immediately following the basic financial statements.

In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information concerning the Authority's expenses for personnel, administrative and park maintenance expenses. Supplementary information follows the notes to the financial statements.

Financial Analysis

As year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss the changing financial position of the Authority.

The following provides a summary of the Authority's net position at June 30:

	2021	2020
Current Assets	$ 578,686	$ 243,934
Capital Assets, net	1,795,687	1,449,087
Total Assets	$ 2,374,373	$ 1,693,021
Long-term Liabilities	2,353,605	2,132,202
Other Liabilities	550,390	493,894
Total Liabilities	$ 2,903,995	$ 2,626,096
Net Position		
Net Investment in Capital Assets	(787,400)	(789,860)
Unrestricted	257,778	(143,215)
Total Net Position	$ (529,622)	$ (933,075)

The following provides a summary of revenues, operating expenses, nonoperating expenses and changes in net position for the years ended June 30:

	2021	2020
Operating Revenues	$ 2,265,091	$ 1,535,091
Contribution	-	20,000
Operating Expenses	(1,855,478)	(1,697,281)
Net Nonoperating Expenses	(6,160)	(10,383)
Change in Net Position	$ 403,453	$ (152,573)

Total net position is comprised of the following:

1. Total net position is restricted by constraints imposed by the lease agreement with the City of Norwalk.
2. Unrestricted net position (deficit) represents the portion available to maintain the Authority's continuing obligations for its operation and to its creditors.
3. Net investment in capital assets include park improvements, a restaurant and machinery and equipment, net of accumulated depreciation, and related debt.

The Authority's net position at June 30, 2021 is a deficit of $529,622, an increase of $403,453 over the previous year deficit net position of $933,075. Net position increased due to a surplus of revenues generated from operations over expenses.

Total liabilities of the Authority increased by $277,899 to $2,903,995 primarily due to new capital leases acquired.

Operating revenue for the year was $2,265,091, an increase of $710,000 over revenue reported for the prior year and was $617,259 more than budgeted, primarily due to a higher than anticipated increase in golf fees and cart revenues.

Operating expenses for the year were $1,855,478, an increase of $158,197 over operating expenses reported for the prior year due to higher wage, administrative, and park maintenance expense, offset by a decrease in cart expense. Operating expenses for fiscal year 2021 were $95,908 more than budgeted due to increased personnel, administrative, park maintenance and depreciation expense, offset by a decrease in cart expense.

Net nonoperating expenses for the year were $6,160 a decrease of $4,223 over the prior year due to interest expenses.

During the year ended June 30, 2021, the Authority acquired $616,147 of capital assets including machinery and equipment, vehicles and some park and building improvements. No assets were retired from service during the year.

Capital assets

The following provides a summary of capital assets (net) at June 30:

	2021	2020
Park Improvements	$ 434,843	$ 442,371
Restaurant	809,217	900,302
Machinery and Equipment	551,627	106,414
Total Capital Assets, net	$ 1,795,687	$ 1,449,087

Additional information on the Authority's capital assets can be found in Note 5.

Long-term debt

At the end of the current fiscal year, the Authority had total long-term debt of $2,583,087, an increase of $294,140 as compared to the prior year. The increase is due to new capital leases acquired, offset by principal payments on city debt of $88,447, principal payments on commercial financing of $51,109, and capital lease payments of $87,458. All debt is backed by the full faith and credit of the Authority.

	2021	2020
City Debt	$ 2,046,785	$ 2,135,232
Commercial Debt	-	51,109
Capital Leases	536,302	102,606
Total Long-term Debt	$ 2,583,087	$ 2,288,947

Additional information on the Authority's long-term debt can be found in Notes 5, 6 and 7.

Economic Factors

The Authority's operations are driven by user fees. With the local economy relatively steady despite the pandemic, combined with the recent improvements to the facilities, we expect user fees to increase going forward. The Board considers the condition of the local economy as well as other factors when developing the Authority's annual operating budget.

Requests for Information

This financial report is designed to provide a general overview of the Authority's finances for all those with an interest in the Authority's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Mark Gartner, Oak Hills Park Golf Course, 165 Fillow Street, Norwalk, Connecticut 06850.

Oak Hills Park Authority
Statement of Net Position
June 30, 2021

ASSETS	
Current Assets	
Cash and cash equivalents	$ 487,142
Receivables and prepaid expense	21,942
Prepaid supplies	69,602
Other assets	-
Total Current Assets	578,686
Capital Assets, net	1,795,687
Total Assets	$ 2,374,373
LIABILITIES AND NET POSITION	
Current Liabilities	
Accounts payable	$ 35,398
Accrued expenses	132,176
Unearned revenue	151,984
Borrowings under a line of credit	-
Current portion of notes payable	90,650
Capital leases payable	140,182
Total Current Liabilities	550,390
Noncurrent Liabilities	
Security deposit	1,350
Notes payable, less current portion	1,956,135
Capital leases payable	396,120
Total Noncurrent Liabilities	2,353,605
Total Liabilities	2,903,995
Net Position	
Net investment in capital assets	(787,400)
Unrestricted	257,778
Total Net Position	(529,622)
Total Liabilities and Net Position	$ 2,374,373

See accompanying notes to financial statements

Oak Hills Park Authority

Statement of Revenues, Expenses and Change in Net Position
Budget and Actual
Year Ended June 30, 2021

	Actual	Budget
OPERATING REVENUES		
Golf fees	$ 1,482,005	$ 1,035,029
Identification cards and annual membership	286,600	239,787
Cart revenue	432,726	309,716
Rental income and other income	63,760	63,300
Total Operating Revenues	2,265,091	1,647,832
OPERATING EXPENSES		
Personnel	940,496	879,423
Administrative	239,312	198,281
Park maintenance	322,775	325,700
Carts	83,348	136,166
Depreciation	269,547	220,000
Total Operating Expenses	1,855,478	1,759,570
Operating Income	409,613	(111,738)
NONOPERATING REVENUES AND (EXPENSES)		
Investment income	613	160
Interest expense	(6,773)	(5,245)
Net Nonoperating Revenues and (Expenses)	(6,160)	(5,085)
Change in net position	403,453	$ (116,823)
Total Net Position - July 1, 2020	(933,075)	
Total Net Position - June 30, 2021	$ (529,622)	

See accompanying notes to financial statements

Oak Hills Park Authority
Statement of Cash Flows
Year Ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	$ 2,175,754
Receipts from tenants	63,760
Payments to employees for services	(929,625)
Payments to suppliers for goods and services	(641,781)
Net Cash Provided By Operating Activities	668,108
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Repayment on line of credit	(50,000)
Principal paid on debts	(89,556)
Payments on capital leases	(87,458)
Interest paid	(6,773)
Purchase of capital assets	(94,993)
Net Cash Used for Capital and Related Financing Activities	(328,780)
NET CASH FROM INVESTING ACTIVITES	
Interest income	613
Net Change in Cash	339,941
CASH	
Beginning of year	147,201
End of year	$ 487,142
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income	$ 409,613
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	269,547
Changes in operating assets and liabilities	
Accounts receivable and prepaid expenses	(8,084)
Prepaid supplies	13,273
Accounts payable	2,391
Accrued expenses	(1,139)
Unearned revenue	(17,493)
Net Cash Provided by Operating Activities	$ 668,108
SUPPLEMENTAL CASH FLOW INFORMATION	
Noncash financing and investing trasactions:	
Equipment financed with capital leases	$ 521,154

1. Organization

Oak Hills Park Authority (the "Authority") was created by Common Council of the City of Norwalk (the "City"), in accordance with Section 7-130a through 7-130w of the Connecticut General Statutes, in February 1997 for the purpose of acquiring, constructing, operating, maintaining and managing the Oak Hills Park (the "Park"), including the golf course, tennis courts and related recreational facilities currently located in Norwalk, Connecticut, for the use, enjoyment and benefit of the public. On December 22, 1997, the Authority entered into a lease agreement with the City of Norwalk effective March 1, 1998, at which time the Authority assumed responsibility for the operations of the Park.

The ordinance creating the Authority provides that the powers of the Authority shall be exercised by a body of nine members consisting of two members appointed by the Mayor of the City of Norwalk and seven members appointed by a majority vote of the Common Council of the City of Norwalk. Appointed members serve for a term of three years or until their successors are appointed or qualified.

The Authority is to adopt its annual budget for the ensuing fiscal year on or before June 1 of each year and is required to submit its proposed annual budget to the Mayor, Board of Estimate and Taxation and the Common Council by January 1 of each year.

2. Summary of Significant Accounting Policies

This summary of significant accounting policies of the Authority is presented to assist in understanding the Authority's financial statements. The financial statements and selected notes are representations of the Authority's management, which is responsible for their integrity and objectivity.

Basis of Accounting and Financial Statement Presentation

The financial statements of the Authority are prepared in accordance with generally accepted accounting principles.

The financial statements utilize the economic resources measurement focus and the accrual basis of accounting. Under this method, all assets and liabilities associated with operations are included on the statement of net position, revenues are recorded in the period they become available and measurable, which is at the time the service is provided, and expenses are recorded at the time liabilities are incurred.

Activities not related to the Authority's primary purpose are considered nonoperating. Nonoperating activities consist of income from investments and interest expense.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

2. Summary of Significant Accounting Policies *(continued)*

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Receivables

Receivables are recorded when they are billed.

Contracts with Customers

The Authority has multiple revenue streams that are accounted for as exchange transactions including golf fees, identification cards and annual membership, and cart revenue.

Golf fees and cart revenue are recognized as revenue at a point in time, typically, when the tee time occurs.

Identification cards and annual membership offer both residents and non-residents discounted Green fees. Typically, membership fees are billed in advance when the golfers sign up. Income from identification cards and annual memberships is recognized as earned over the membership period, typically the golf season or calendar year. Identification cards and annual membership fees collected, but not yet earned, are included in unearned revenue.

Prepaid Supplies

Prepaid supplies, consisting primarily of chemicals and agricultural products, are stated at cost.

Capital Assets

Capital assets, consisting of a restaurant, park improvements and machinery and equipment, are stated at cost and are depreciated over their estimated useful lives on a straight-line basis. Maintenance and repairs are expensed in the year incurred. Major renewals and betterments of equipment and facilities in excess of $500 are capitalized and depreciated over the estimated life of the asset.

The estimated useful lives of assets are as follows:

Park improvements	10 to 23.5 years
Restaurant	25 years
Machinery and equipment	5 years

2. Summary of Significant Accounting Policies *(continued)*

Employee Sick Leave

Full time employees are entitled to accrue sick leave at the rate of 4.67 hours per month and are only able to use sick leave after their initial six months of employment. The maximum number of sick leave hours each employee is allowed to accrue is 56. There is no carryover to the next fiscal year of unused sick leave time; therefore, sick leave not used by June 30 is lost. No accrued, but unused sick time shall be paid out upon employee termination.

Long-term Obligations

Long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Long-term debt is reported net of the applicable premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses.

Fund Equity and Net Position

Net position is classified into the following categories:

Net investment in capital assets
This category presents the net position that reflect capital assets net of depreciation and net of only the debt applicable to the acquisition or construction of these assets. Debt issued for non-capital purposes, and unspent bond proceeds, are excluded.

Restricted net position
This category presents the net position restricted by external parties (creditors, grantors, contributors or laws and regulations).

Unrestricted net position
This category presents the net position of the Authority which is not restricted.

When both restricted and unrestricted resources are available for use, it is the policy of the Authority to use unrestricted resources first, and then restricted resources as they are needed.

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which date is November 15, 2021.

3. Cash

Deposits - custodial credit risk - Custodial credit risk is the risk that, in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a deposit policy for custodial credit risk. At June 30, 2021, $237,142 of the Authority's bank balance was uninsured.

Financial instruments that potentially subject the Authority to significant concentrations of credit risk consist primarily of cash. From time to time, the Authority's cash account balances exceed the Federal Deposit Insurance Corporation limit. The Authority reduces its credit risk by maintaining its cash deposits with major financial institutions and monitoring their credit ratings.

4. Capital Assets

Costs relating to capital assets and related accumulated depreciation are as follows:

	Beginning Balance	Increase	Ending Balance
Capital Assets Being Depreciated			
Park improvements	$ 1,818,667	$ 91,795	$ 1,910,462
Restaurant	2,327,220	-	2,327,220
Machinery and equipment	1,067,157	524,352	1,591,509
Total Capital Assets Being Depreciated	5,213,044	616,147	5,829,191
Accumulated Depreciation for:			
Park improvements	$ 1,376,296	$ 99,323	$ 1,475,619
Restaurant	1,426,918	91,085	1,518,003
Machinery and equipment	960,743	79,139	1,039,882
Total Accumulated Depreciation	3,763,957	269,547	4,033,504
Total Capital Assets Being Depreciated, Net	$ 1,449,087	$ 346,600	$ 1,795,687

5. Capital Lease Obligations

The Authority leases golf carts and certain park maintenance equipment under several capital leases. The economic substance of the leases for the Authority is financing the acquisition of the assets through leases and, accordingly, the leases are recorded in the Authority's assets and liabilities. Capital leases reflect the transfer of risks and benefits associated with the leased assets.

5. Capital Lease Obligations *(continued)*

The following leased assets are included in machinery and equipment:

	2021
Machinery and equipment	$ 782,399
Less accumulated depreciation	238,444
Net book value	$ 543,955

Amortization associated with the capital equipment leased is included in depreciation expense.

6. Notes Payable

Notes payable to the City are comprised of the Restaurant Debt, Irrigation Debt, Paving Debt, Capital Debt and Operating Debt (collectively, the "City Debt"). The Restaurant Debt, Irrigation Debt and Paving Debt have been combined as the "consolidated debt". The Authority also has other debt to the City which consists of three term loans and a line of credit. In July 2019, the Authority entered into an "Amended and Restated Loan Agreement" and restructured all the notes payable with the City. The outstanding balance of this consolidated debt was $2,046,785 at June 30, 2021.

Amended and Restated Loan Agreement

In 1997, the City issued the Oak Hills Park Project Bond Series dated 1997 totaling $2.5 million. The bond proceeds, as well as other City funds, were loaned by the City to the Authority and were used for improvements to the Park, as follows:

Irrigation Debt - $990,000 note payable to the City, advanced to the Authority in 1999

Paving Debt - $97,583 note payable to the City, advanced to the Authority in 1999

Restaurant Debt - $2,200,000 note payable to the City, originally dated January 2005

The Authority has other debt to the City which consists of two term loans, as follows:

Capital Debt - $150,000 promissory notes to the City, for the financing of capital improvements in 2012

Operating Debt - $150,000 promissory notes to the City, for the financing of operating expenses in 2013

These debts were consolidated in July 2019 and are now subject to the terms in the Amended and Restated Loan Agreement, which eliminates interest retroactive to July 2016, extends the maturity date to July 1, 2045 and restricts repayment to a variable revenue-based amount beginning in July 2020. Payment of the consolidated loan commenced on the first day of each month beginning August 1, 2020 in an amount equal to the number of revenue rounds of golf played in the prior month multiplied by a "pay rate," which shall initially be set at $2.00 and shall increase by $.05 annually. (There were approximately 43,000 revenue rounds played during the year ended June 30, 2021.) In addition to the monthly installments, the Authority shall pay by November 1 or after the audit is complete for each year, an amount equal to one percent of total

6. Notes Payable *(continued)*

annual gross golf revenue to the extent available funds exist to make the payment. Any remaining outstanding principal is due in full on July 1, 2045.

Commercial Debt

In December 2015, the Authority financed the purchase of equipment which requires annual payments of principal and interest of $4,503, the final payment of which was made in October 2020.

The Authority has a loan and security agreement with a bank which allows for advances of up to $200,000 (the "line of credit"). The loan is payable on demand with interest at the Wall Street Journal Prime Rate, with a minimum interest rate of 5%. The loan is secured by all of the Authority's present and future right, title and interest in and to any and all of the personal property of the Authority. The loan requires the ratio of Earnings Before Interest Taxes and Amortization, EBITDA, as defined, and capital expenditures less new long-term indebtedness issued during the year to fund capital expenditures, to interest expense plus current maturities of long term debt, not to be less than 1.25 to 1.0 for any fiscal year. These covenants were not met during the year. No amounts were outstanding on this line of credit at June 30, 2021. The line expires on November 1, 2021.

7. Summary of All Long-term Debt

Long-term debt activity for the year was as follows:

	City Debt	Commercial Financing	Capital Leases	Total
Beginning Balance	$ 2,135,232	$ 51,109	$ 102,606	$ 2,288,947
Additions	-	-	521,154	521,154
Reductions	(88,447)	(51,109)	(87,458)	(227,014)
Ending Balance	$ 2,046,785	$ -	$ 536,302	$ 2,583,087

7. Summary of All Long-term Debt *(continued)*

Maturities of future long-term debt, including estimated payments due on the City Debt, are as follows:

	Capital Leases	City Debt (Estimated)	Total
2022	$ 145,047	$ 90,650	$ 381,032
2023	135,838	92,500	375,703
2024	119,940	96,500	364,994
2025	104,550	98,400	352,617
2026	40,828	98,400	289,406
2027 through 2040	-	1,570,335	1,570,335
	546,203	2,046,785	3,334,087
Less amounts treated as interest	(9,901)	-	-
	536,302	2,046,785	3,334,087
Less current portion	(140,182)	(90,650)	(230,832)
Total long-term debt, less current portion	$ 396,120	$ 1,956,135	$ 3,103,255

8. Operating Leases Commitments

Effective March 1, 1998, the Authority assumed responsibility for the operations of the Park pursuant to the terms of a lease agreement entered into with the City on December 22, 1997. The term of the lease was for 15 years commencing March 1, 1998, renewable for two additional five-year periods. In August 2012, the Authority renewed the lease for an additional five year term through February 1, 2017. In July 2019, the Authority renewed the lease for a total of 51 years ending the last day of February 2049.

The Authority's rental obligation under the lease is to repay all of the costs incurred in connection with the Amended and Restated Loan Agreement dated July 2019 (see Note 7). (The notes are a general obligation of the City.) The lease was never amended when the project funds were advanced by the City to the Authority, but the Authority has assumed that the service of the consolidated debt discussed in Note 7 satisfies its obligation under this lease.

No rent or additional rent was paid to the City during the year ended June 30, 2021.

The Authority subleases its restaurant, tennis facilities and front entrance house under short-term leases. Sublease income received during the year was $64,150.

9. Risk Management

The Authority is exposed to various risks of loss related to public official liability, theft or impairment of assets, errors and omissions, injury to employees and natural disasters. The Authority purchases commercial insurance for all other risks of loss, including blanket and umbrella policies.

Settled claims have not exceeded commercial coverage in any of the past three years, and there have not been any significant reductions in insurance coverage from amounts held in prior years.

10. Retirement Plan

The Authority maintains a 457(b) plan which provides for employee contributions in addition to matching contributions by the Authority of up to 2% of eligible compensation. Employer contributions for the year were $6,501.

11. Commitments and Contingencies

Claims

The Authority is involved in litigation arising in the normal course of business. Management estimates that such matters will be covered by commercial insurance. Management believes the Authority is adequately covered by insurance and the outcome of any pending litigation will have no material adverse effect on the Authority's financial position, liquidity and results of operations.

COVID-19

The Authority's operations and financial performance have been affected by the coronavirus outbreak, or COVID-19, which has spread globally and has adversely affected economic conditions throughout the world. If the outbreak continues and conditions worsen or do not improve, the Authority may continue to experience a disruption in operations as well as a significant decline in revenue generating activities. The outbreak may adversely affect the Authority's business, financial conditions, cash flows and results of operations on an interim basis if conditions do not continue to improve or worsen.

12. Recently Issued GASB Pronouncements

GASB Statement No. 87, "Leases", as amended by GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance", establishes a single model for lease accounting based on the concept that leases are a financing of a "right-to-use" underlying asset. As such, this Statement requires a lessee to recognize a lease liability and an intangible right-to-use lease asset. A lessor will be required to recognize a lease receivable and a deferred inflow of resources. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

12. Recently Issued GASB Pronouncements *(continued)*

This is not an all-inclusive list of recently issued GASB pronouncements but rather a listing of Statements that the Authority believes will most impact its financial statements. The Authority will evaluate d other pronouncements may have on its financial statements and will implement them as applicable and when material.

*****

Supplementary Schedules

Oak Hills Park Authority

Supporting Supplementary Schedule of Personnel and Administrative Expenses
Year Ended June 30, 2021

	Actual	Budget
Personnel Expense		
Park maintenance wages	$ 289,405	$ 280,723
Operations wages	207,068	163,691
Management wages	170,245	156,667
Seasonal maintenance wages	131,240	147,130
Payroll taxes	90,183	79,504
Employee benefits	24,520	26,718
Workman's compensation insurance	21,334	17,985
Retirement plans	6,501	7,005
Total Personnel Expense	$ 940,496	$ 879,423
Administrative Expense		
Liability insurance	$ 77,783	$ 71,644
Other administrative expense	75,877	47,993
Professional fees	33,165	32,000
Office expense	17,109	13,920
Telephone	13,120	10,820
Advertising expense	11,952	12,000
Outside services	7,786	6,904
Training and dues	2,520	3,000
Total Administrative Expense	$ 239,312	$ 198,281

See independent auditors' report

Oak Hills Park Authority

Supporting Supplementary Schedule of Park Maintenance Expense
Year Ended June 30, 2021

	Actual	Budget
Park Maintenance Expense		
Agriculture and chemicals	$ 86,469	$ 80,000
Water	55,652	50,000
Utilities	54,982	65,000
Building maintenance	32,082	30,000
Equipment maintenance	30,554	30,000
Grounds maintenance	19,692	23,000
Irrigation system maintenance	13,156	12,000
Gasoline	11,310	13,000
Heating fuel	7,640	10,000
Tree maintenance	5,000	4,000
Tee and green supplies	2,462	3,000
Other expense	2,235	3,200
Consumable tools	1,541	2,500
Total Park Maintenance Expense	$ 322,775	$ 325,700

See independent auditors' report

NORWALK PUBLIC SCHOOLS
125 East Avenue · PO Box 6001
Norwalk, CT 06852-6001
Office: (203) 854-4063
Email: hamilton@norwalkps.org

Thomas Hamilton
Chief Financial Officer

MEMORANDUM

DATE: December 7, 2021

TO: Greg Burnett, City Finance Committee Chairman

FROM: Thomas Hamilton, Chief Financial Officer, Board of Education

RE: Final Cost Analysis – Custodial Early Retirement Offer

Attached is the final cost analysis prepared by the City's outside actuaries on the cost of the Custodial Early Retirement Offer to the City pension plan and the City OPEB plan, based on the six employees who elected to participate by the submission deadline.

While this is fewer employees that we had originally thought might participate, even with this reduced number, the District will be able to realize overall financial savings from this ER Offer. As noted in the attached analysis from the actuary, the total projected annual cost to the pension and OPEB plans is $39,419.

I have also attached our most recent cost analysis from when the District outsourced custodial services at Marvin Elementary School. The District will be able to outsource at least one more elementary school based on the six (6) employees who are electing to accept the early retirement offer. At Marvin, the cost savings were projected at a minimum of $134,125. Therefore, I would project that the early retirement offer will yield net financial savings of approximately $100,000/year.

I hope that this information is helpful as you consider the District's ER Offer, which is presently before your Committee. If you need further information, please feel free to reach out to me.

Cc: Dr. Alexandra Estrella, Superintendent of Schools
Colin Hosten, Chair, Board of Education
Lunda Asmani, Incoming CFO
Lissette Colon, HR Director
Henry Dachowitz, City CFO
Ray Burney, City HR Director
Chitsamay Lam, City Comptroller

City of Norwalk, CT
2021 Early Retirement Incentive for Custodial Employees
OPEB Analysis*
Of the 6 who selected the ERIP, only four are eligible for OPEB benefits

	Ages between 59 and 65 as of July 1, 2021		Ages below 59 as of July 1, 2021	
	Valuation		Valuation	
Number of Employees	12	2	11	2
Average Age	61.83		57.35	
Average Service	21.25		22.51	
	Baseline	Retirement Incentive	Baseline	Retirement Incentive
Actuarial Accrued Liability (AAL)	203,505	337,618	401,902	313,566
Employer Normal Cost	10,154	9,020	8,112	7,020
Total Salary	715,882	715,882	630,314	630,314
Increase in AAL	N/A	134,113	N/A	(88,336)
Amortization of Increase	0	17,517	0	(11,538)
Adjustment for Interest	254	663	203	(113)
Actuarially Determined Employer Contribution (ADEC)	10,408	27,200	8,315	(4,631)
Increase in ADEC for the length of amortization period	N/A	**16,792**	N/A	**(12,946)**
Total Estimated Annual Cost for OPEB due to ERIP				**3,846**

Assumptions				
Discount Rate	6.500%	6.500%	6.500%	6.500%
Amortization Increase Rate	0.00%	0.00%	0.00%	0.00%
Payroll Growth Assumption	2.50%	2.50%	2.50%	2.50%
Amortization Period	10	10	10	10
Mortality Table	RP2014/MP2019	RP2014/MP2019	RP2014/MP2019	RP2014/MP2019

Plan Provisions - Retirees who retire before age 59 are responsible for the full cost of coverage including any covered dependents. If a Retiree retires at age 59 or later, the City pays for the full cost of single medical coverage for Retirees until age 65. Retirees are responsible for the full cost of coverage once age 65. During the period prior to age 65, the City will pay for 50% of the medical coverage cost for any covered dependents.

* Since retirees over age 65 are responsible for the full cost of coverage, there is no impact to OPEB for the 12 actives that are currently over age 65.
** 25% (or approximately 3 employees) is an estimate based on current plan provisions.

City of Norwalk, CT
2021 Early Retirement Incentive for Custodial Employees

		6 Chose ERIP
Number of Employees	35	
Average Age	63.14	
Average Service	20.17	
	Baseline	Retirement Incentive
Actuarial Accrued Liability (AAL)	7,871,162	8,495,451
Employer Normal Cost	133,353	113,074
Total Salary	2,073,176	2,073,176
Increase in AAL	N/A	624,289
Amortization of Increase	0	54,985
Adjustment for Interest	3,334	4,201
Actuarially Determined Employer Contribution (ADEC)	136,687	172,260
Increase in ADEC for the length of amortization period	N/A	**35,573**

<u>Assumptions</u>

Discount Rate	6.875%	6.875%
Amortization Increase Rate	1.75%	1.75%
Payroll Growth Assumption	2.50%	2.50%
Amortization Period	16	16
Mortality Table	RP2014/MP2018	RP2014/MP2018

Custodial Outsourcing of Marvin Elementary School
Savings (Internal Cost vs. Affineco Price Proposal)
Date Prepared: 1/19/21

Employee #	Last Name	First Name	Job Class	FTE	Reference Salary	Head Cust Stipend	Longevity	OT	FICA	Health Ins	Life Ins	Workers Comp	Pension	Uniforms	Car Allowance	Grand Total
13584			**Q124**	1.00	$ 61,721.00	$ 1,771.00	$ 630.00	$ 14,148.00	$ 5,987.66	$ 21,174.00	$ 72.00	$ 6,613.82	$ 12,159.04	$ 295.45	$ -	**$ 124,571.96**
16664			**Q124**	1.00	$ 56,146.00	$ -	$ 390.00	$ 3,852.00	$ 4,619.68	$ 10,323.00	$ 72.00	$ 5,102.79	$ 11,060.76	$ 295.45	$ -	**$ 91,861.68**
16685			**Q124**	1.00	$ 56,146.00	$ -	$ 360.00	$ 6,712.00	$ 4,836.18	$ 10,323.00	$ 72.00	$ 5,341.92	$ 11,060.76	$ 295.45	$ -	**$ 95,147.31**
16719			**Q124**	1.00	$ 56,146.00	$ -	$ 360.00	$ 12,322.00	$ 5,265.34	$ 22,083.00	$ 72.00	$ 5,815.97	$ 11,060.76	$ 295.45	$ -	**$ 113,420.52**
				4.00	**$ 230,159.00**	**$ 1,771.00**	**$ 1,740.00**	**$ 37,034.00**	**$ 20,708.86**	**$ 63,903.00**	**$ 288.00**	**$ 22,874.49**	**$ 45,341.32**	**$ 1,181.82**	**$ -**	**$ 425,001.49**

Total excluding OT & Uniforms	**$ 386,785.67**
sales tax on contract? Marvin Outsourcing Proposal	**$ 252,660.93**
Total Price Proposal	**$ 252,660.93**
Outsourcing Savings (excluding OT savings)	**$ 134,124.74**
Outsourcing Savings (including OT savings)	**$ 172,340.56**

ASSUMPTIONS

Pension rates:	Effective 7/1/20	
Defined Benefit	19.7%	If hired before July 1 2012
Defined Contribution	5.0%	If hired as of July 1 2012 and later

-Pension % of annual base pay - Employer Contribution

-Salary data - Current payroll information pulled from Munis
-FICA = 7.65% of salary, stipend, Longevity & OT
-Health Ins = employer contribution based on elected plan estimated for 2020-21
-Life Insurance = $72 annual pp
-Workers Comp = based on CT class code 9101 school custodian rate of $8.45 per $100 of payroll
-Uniforms = $295 annual pp; paid regardless of outsourcing
-OT based on 2020 actual Munis data (Accumulators report)

NORWALK
Public Schools

NORWALK PUBLIC SCHOOLS
125 East Avenue · PO Box 6001
Norwalk, CT 06852-6001
Office: (203) 854-4063
Email: hamilton@norwalkps.org

Thomas Hamilton
Chief Financial Officer

DATE: October 14, 2021

TO: The Members of the Board of Education
Dr. Alexandra Estrella, Superintendent of Schools

FROM: Thomas Hamilton, Chief Financial Officer

RE: Proposed Early Retirement Incentive – Custodial Bargaining Group

---

Attached please find a proposed early retirement incentive offer with the UPSEU Custodians, Maintenance and Security staff for your consideration. This plan is modeled after the early retirement incentive that the City offered to City employees last year. The offer provides an additional 3 years of pension service credit to the defined benefit pension to which eligible employee would receive. In addition, the ER plan removes the actuarial penalty for those who retire prior to the normal retirement age of 62, and provides that employees between the ages of 55-58 receive the same retiree health coverage as employees between the ages of 59-65 under the current collective bargaining agreement. In order to be eligible, an employee must be at least 55 years old, and have 10 years of service with the District.

We retained the services of the City's pension actuary to estimate the cost of providing this early retirement offer, and analyzed the health insurance cost impact to the District. If all 38 eligible employees accept the offer, the impact on the employer's annual pension contribution is estimated by the actuary at approximately $150,000 per year. The cost impact on the Board's retiree health insurance costs would be $215,000 in year 1, $173,000 in year 2, and 28,000 in year 3. If less than the 38 eligible employees accept the offer, the corresponding costs would be less.

Offsetting these cost increases is the cost savings that the District could realize by contracting out custodial services at additional school buildings. We have run several scenarios, but if roughly ½ of the eligible employees were to accept the offer, we project on-going annual gross savings from contracting out of $663,000/year. Using these figures, the net savings in year 1 after factoring in the cost of the ER offer itself would be approximately $300,000 per year.

In addition to Board of Education approval, this Early Retirement Offer must also be approved by the Common Council for the City of Norwalk, because the pension fund in which these employees participate is the City of Norwalk Municipal Employees Pension Fund, and the City exercises control over that pension plan. If approved by all bodies, the retirements would be effective 12/31/2021.

We believe this is a win-win for our hard-working custodians and for the District. We recommend approval.

Potential Custodial Outsourcing of Brien McMahon High School
Savings (Internal Cost vs. Affineco Price Proposal)
Date Prepared: 7/30/21

Employee #	Job Class	FTE	Reference Salary	Head Cust Stipend	Longevity	OT	FICA	Health Ins	Life Ins	Workers Comp	Pension	Uniforms	Grand Total
13584	Q124	1.0000	61,721.28	$ 1,771.00	$ 630.00	$ 4,224.35	$ 5,228.52	$ 27,179.32	$ 72.00	$ 5,775.29	$ 17,714.01	$ 295.45	**$ 124,611.21**
13616	Q124	1.0000	61,721.28	$ 1,771.00	$ 660.00	$ 1,751.43	$ 5,041.63	$ 26,645.29	$ 72.00	$ 5,568.86	$ 17,714.01	$ 295.45	**$ 121,240.95**
13692	Q124	1.0000	56,146.32			$ 121.01	$ 4,304.45	$ 27,658.99	$ 72.00	$ 4,754.59	$ 16,113.99	$ 295.45	**$ 109,466.80**
13921	Q124	1.0000	56,146.32		$ 630.00	$ -	$ 4,343.39	$ 10,325.92	$ 72.00	$ 4,797.60	$ 16,113.99	$ 295.45	**$ 92,724.67**
13953	Q124	1.0000	56,146.32		$ 450.00	$ 2,520.94	$ 4,522.47	$ 27,179.32	$ 72.00	$ 4,995.41	$ 16,113.99	$ 295.45	**$ 112,295.90**
14068	Q124	1.0000	61,721.28	$ 2,831.00	$ 450.00	$ 15,507.17	$ 6,158.97	$ 27,179.32	$ 72.00	$ 6,803.05	$ 17,714.01	$ 295.45	**$ 138,732.25**
15401	Q124	1.0000	61,721.28	$ 1,771.00	$ 480.00	$ 1,154.55	$ 4,982.20	$ 10,325.92	$ 72.00	$ 5,503.22	$ 17,714.01	$ 295.45	**$ 104,019.63**
15403	Q124	1.0000	56,146.32		$ 450.00	$ 1,815.07	$ 4,468.47	$ 27,179.32	$ 72.00	$ 4,935.76	$ 16,113.99	$ 295.45	**$ 111,476.39**
15730	Q124	1.0000	61,721.28	$ 2,831.00	$ 420.00	$ 4,554.60	$ 5,318.81	$ 22,086.63	$ 72.00	$ 5,875.02	$ 17,714.01	$ 295.45	**$ 120,888.80**
16345	Q124	1.0000	56,146.32		$ 420.00	$ 2,712.53	$ 4,534.83	$ 22,086.63	$ 72.00	$ 5,009.06	$ 16,113.99	$ 295.45	**$ 107,390.82**
16875	Q124	1.0000	56,146.32		$ 360.00	$ 21,438.08	$ 5,962.75	$ 10,325.92	$ 72.00	$ 6,586.30	$ 16,113.99	$ 295.45	**$ 117,300.81**
16933	Q124	1.0000	61,721.28		$ 360.00	$ 11,184.78	$ 5,604.85	$ 27,179.32	$ 72.00	$ 6,190.98	$ 17,714.01	$ 295.45	**$ 130,322.67**
18489	Q124	1.0000	56,146.32		$ 300.00	$ 10,789.65	$ 5,143.55	$ 10,325.92	$ 72.00	$ 5,681.44	$ 16,113.99	$ 295.45	**$ 104,868.33**
18926	Q124	1.0000	56,146.32			$ 11,162.74	$ 5,149.14	$ 10,325.92	$ 72.00	$ 5,687.62	$ 16,113.99	$ 295.45	**$ 104,953.18**
19165	Q124	1.0000	56,146.32			$ 131.09	$ 4,305.22	$ 27,179.32	$ 72.00	$ 4,755.44	$ 16,113.99	$ 295.45	**$ 108,998.84**
19421	Q124	0.5000	28,073.16			$ 2,964.63	$ 2,374.39	$ 27,179.32	$ 72.00	$ 2,622.69	$ -	$ 295.45	**$ 63,581.64**
19675	Q124	0.5000	28,073.16	$ -	$ -	$ 90.75	$ 2,154.54	$ -	$ -	$ 2,379.85	$ -	$ 295.45	**$ 32,993.75**
		16.00	**$ 931,790.88**	**$ 10,975.00**	**$ 5,610.00**	**$ 92,123.37**	**$ 79,598.19**	**$ 340,362.38**	**$ 1,152.00**	**$ 87,922.19**	**$ 251,309.99**	**$ 5,022.65**	**$ 1,805,866.65**

Total excluding OT & Uniforms	**$ 1,708,720.63**
BMHS Outsourcing Proposal	**$ 1,045,791.12**
Total Price Proposal	**$ 1,045,791.12**
Outsourcing Savings (excluding OT)	**$ 662,929.51**
Outsourcing Savings (including OT)	**$ 760,075.53**

ASSUMPTIONS		
Pension rates:	Effective 7/1/21	
Defined Benefit	28.7%	If hired before July 1 2012
Defined Contribution	5.0%	If hired as of July 1 2012 and later
-Pension % of annual base pay - Employer Contribution		
-Salary data - Current payroll information pulled from Munis		
-FICA = 7.65% of salary, stipend, Longevity & OT		
-Health Ins = employer contribution based on elected plan for 2020-21		
-Life Insurance = $72 annual pp		
-Workers Comp = based on CT class code 9101 school custodian rate of $8.45 per $100 of payroll		
-Uniforms = $295 annual pp; paid regardless of outsourcing		
-OT based on 2021 actual Munis data (Accumulators report)		

ITEM #9

City of Norwalk, CT
2021 Early Retirement Incentive for Custodial Employees

		All Choose ERIP
Number of Employees	35	35
Average Age	63.14	63.14
Average Service	20.17	23.17
	Baseline	**Retirement Incentive**
Actuarial Accrued Liability (AAL)	7,871,162	11,054,575
Employer Normal Cost	133,353	0
Total Salary	2,073,176	2,073,176
Increase in AAL	N/A	3,183,413
Amortization of Increase	0	280,382
Adjustment for Interest	3,334	7,010
Actuarially Determined Employer Contribution (ADEC)	136,687	287,392
Increase in ADEC for the length of amortization period	N/A	**150,705**

Assumptions		
Discount Rate	6.875%	6.875%
Amortization Increase Rate	1.75%	1.75%
Payroll Growth Assumption	2.50%	2.50%
Amortization Period	16	16
Mortality Table	RP2014/MP2018	RP2014/MP2018

This comprehensive Tentative Agreement includes all proposals previously resolved through the Tentative Agreements documents dated June 16, 2021 and June 30, 2021.

AGREEMENT BETWEEN

THE CITY OF NORWALK

AND

THE NORWALK BOARD OF EDUCATION

AND

UPSEU CUSTODIANS, MAINTENANCE AND SECURITY STAFF

TO MODIFY THE COLLECTIVE BARGAINING AGREEMENT and CITY OF NORWALK PENSION PLAN

2021 RETIREMENT INCENTIVE OFFERING

AGREEMENT made this 19 day of October, 2021, between the City of Norwalk, Connecticut (hereinafter the "City"), the Norwalk Board of Education ("Board") and the UPSEU Custodians, Maintenance And Security Staff ("Union"), to offer and establish a Retirement Incentive Offering for individual qualifying members of the Union (hereinafter "Eligible Employees") as is hereinafter provided.

1. This Retirement Incentive Offering shall only become effective and is contingent upon the approval of the Common Council, and shall expire after the window of election, in Section 3 herein, has closed.

2. A period for communication of this agreement to the eligible employees shall commence as of the effective date of this agreement, and shall expire, if not extended by the City, on November 26, 2021. Review briefings between the Eligible Employees and the Department of Human Resources for the Norwalk Board of Education shall be scheduled during this period and completed before November 26, 2021.

3. Eligible Employees must submit an election to participate in writing to the of their intention to participate in the Retirement Incentive Offering on or before November 26, 2021, at 4:00 P.M. At the time of the election to participate in the Retirement Incentive Offering, (and no later than November 26, 2021, at 4:00 P.M.), the Eligible Employee must provide a letter of resignation effective December 31, 2021, which letter shall be revocable only as set forth below. Participants will not be permitted to return to the employment of the Norwalk Board of Education without the specific written permission of the Superintendent. The election to

participate in the Retirement Incentive Offering, and the letter of resignation, must be completed on the attached form, and must be received by the Director of Human Resources for the Norwalk Board of Education no later than November 26, 2021, at 4:00 P.M.

4. The election to participate in the Retirement Incentive Offering, and the letter of resignation, may be revoked, provided such written notice is received by the Director of Human Resources for the Norwalk Board of Education prior to November 26, 2021 at 4 P.M. Such election and resignation shall be irrevocable after that date and time. Revocation of the election or resignation must be made on the attached form.

5. This agreement shall not apply to individuals currently retired.

6. Notwithstanding any contractual restriction(s) in the collective bargaining agreement to the contrary, the City and/or Board shall be permitted to reemploy, in its sole discretion, temporary, seasonal or part time employees to meet its operational needs, including those Eligible Employees who participate in this Retirement Incentive Offering.

7. Notwithstanding Section 8.03(b) of the collective bargaining agreement between the Board and the Union, the Board hereby agrees to extend the same retire health insurance benefits provided for in Section 8.03(a) to employees who elect early retirement under this Agreement and who are between the ages of 55-58.

8. The Norwalk Board of Education may elect to revoke the Retirement Incentive Offering if it determines, in its sole discretion, that the offering of the Retirement Incentive Offering is not in the best interest of the Norwalk Public Schools or if the appropriate City bodies have not given their approval. (By way of example only: the Board may require at least thirty (30) participants in the Retirement Incentive Offering.) The Norwalk Board of Education may revoke the Retirement Incentive Offering at any time before December 20, 2021 5 P.M. With the written agreement of the Union, the Norwalk Board of Education may also amend the Retirement Incentive Offering at any time before December 20, 2021, at 5 P.M. In the event that the Board revokes the Retirement Incentive Offering, letters of resignation provided to the Director of Human Resources for the Norwalk Board of Education pursuant to paragraph 3 will be null and void and will be returned to the Eligible Employee, and the Board will have no obligation to make the Retirement Incentive Offering described above.

9. The City reserves its right to obtain previously unpaid pension contributions from Eligible Employees who have received service credits for time on Workers Compensation leave and who did not make pension contributions for said service credit. Such contributions shall be deducted from any severance payment or final check.

This comprehensive Tentative Agreement includes all proposals previously resolved through the Tentative Agreements documents dated June 16, 2021 and June 30, 2021.

10. The Board reserves the discretionary right to fill, or not fill, any of the positions vacated by Eligible Employees who elect to participate in the Retirement Incentive offer.

11. Pursuant to Section 11.01 of the Norwalk Employee's Pension Plan (the Plan), the Plan is hereby amended to reflect the following Retirement Incentive Offering (the Offer), subject to the conditions contained herein:

a) Eligible Employees: Those eligible for this offer shall be those full time employees age 55 and older with a minimum of 10 years of credited pension service, as of July 1, 2021 in the UPSEU, Norwalk Board of Education Custodians, Maintenance and Security Staff barging unit.

b) Each "Eligible Employee" will be given the opportunity to retire with an additional three (3) years of credited service.

c) Notwithstanding Section 5.01 of the Pension Plan, Eligible Employees shall be allowed to retire with up to a maximum of thirty-eight (38) years of credited service.

d) The pension amounts for those Eligible Employees, not eligible for "normal" retirement as defined in Article 4 Section 4.02, shall not be reduced by the "early retirement adjustment factors" defined in Article 1 Section 1.09.

e) The date of retirement for those electing this Retirement Incentive Offer shall be December 31, 2021.

f) Notwithstanding the pension plan provisions to the contrary, the "final salary" for this offering shall mean the eligible employee's base pay as of June 30, 2021. No further adjustments will be made to this salary amount.

g) The last day full time of employment for individuals electing this Retirement Incentive Offer shall be December 31, 2021, subject to any limitations outlined herein.

h) At the Board's discretion, lump sum payments for eligible accrued payouts provided for in the applicable collective bargaining agreement will be made upon the effective date of the Eligible Employee's resignation.

i) The effective date for cost of living adjustment contained in Article 5 Section 5.07 for those retiring under this Offer shall be July, 1, 2022.

This comprehensive Tentative Agreement includes all proposals previously resolved through the Tentative Agreements documents dated June 16, 2021 and June 30, 2021.

Dated this 19 day of October, 2021 at ________________, Connecticut

CITY OF NORWALK

____

By:

NORWALK BOARD OF EDUCATION

____

By:

UPSEU CUSTODIANS, MAINTENANCE & SECURITY STAFF

Ryan Louis
____

By:

10000263v2

This comprehensive Tentative Agreement includes all proposals previously resolved #9 through the Tentative Agreements documents dated June 16, 2021 and June 30, 2021.

NORWALK BOARD OF EDUCATION 2021 RETIREMENT INCENTIVE OFFERING

ELECTION AND RESIGNATION FORM

Election Form

I,________________, hereby elect to participate in the Norwalk Board of Education 2021 Retirement Incentive Offering. I understand that this form must be received by the Director of Human Resources for the Norwalk Board of Education by **4 P.M. on November 26, 2021**. I further understand that following **November 26, 2021, at 4 P.M.**, this election will be **IRREVOCABLE.**

____

Name:
Date:

Resignation Form

I,__________________, hereby resign my employment with the Norwalk Public Schools effective November 26, 2021. I am submitting this irrevocable resignation in order to comply with the terms of the Norwalk Board of Education 2021 Retirement Incentive Offering, and I understand that this resignation must be received by the Director of Human Resources for the Norwalk Board of Education by **4 P.M. on November 26, 2021.** I further understand that after **November 26, 2021, at 4 P.M.**, this resignation will be **IRREVOCABLE.**

____

Name:
Date:

Pursuant to the terms of the Norwalk Board of Education 2021 Retirement Incentive Offering, the above election to participate in the Norwalk Board of Education 2021 Retirement Incentive Offering, and resignation of your employment will be IRREVOCABLE after November 26, 2021. If you choose to revoke your election and resignation, you must do so by that time on the form provided.

This comprehensive Tentative Agreement includes all proposals previously resolved through the Tentative Agreements documents dated June 16, 2021 and June 30, 2021.

NORWALK BOARD OF EDUCATION 2021 RETIREMENT INCENTIVE OFFERING

REVOCATION OF ELECTION AND RESIGNATION FORM

I,____________, hereby REVOKE my election to participate in the Norwalk Board of Education 2021 Retirement Incentive Offering. In addition, I REVOKE my resignation of employment. I understand that this form must be received by the Director of Human Resources for the Norwalk Board of Education by **4 P.M. on November 26, 2021**. I understand that if this revocation is not received by the Director of Human Resources for the Norwalk Board of Education by **November 26, 2021, at 4 P.M.**, this revocation will NOT be accepted.

____
Name:
Date:

Pursuant to the terms of the Norwalk Board of Education 2021 Retirement Incentive Offering, **your election to participate in the** Norwalk Board of Education 2021 Retirement Incentive Offering, **and resignation of your employment will be IRREVOCABLE after November 26, 2021, at 4 P.M. If you choose to revoke your election and resignation, you must do so by that time on this form.**

ADDITIONAL NPS HEALTH INSURANCE COSTS - IF ALL ELIGIBLE BARGAINING GROUP MEMBERS BETWEEN AGES 55-58 ELECT EARLY RETIREMENT OFFER

Emp. #			Age	# of Years to Age 59	Health Coverage	Monthly Rate	Gross Current Yearly Cost	District Yearly Cost - Yr 1	District Yearly Cost - Yr 2	District Yearly Cost - Yr 3	District Yearly Cost - Yr 4	Total Projected Cost to District
10999	CUSTODIANS	F	59	1	Family	$ 3,508.37	$ 42,100.44	$ 25,206.42				$ 25,206.42
12162	CUSTODIANS	F	59	1	Family	$ 3,508.37	$ 42,100.44	$ 25,206.42				$ 25,206.42
13584	CUSTODIANS	F	57	2	Family	$ 3,508.37	$ 42,100.44	$ 25,206.42	$ 26,466.74			$ 51,673.16
14556	SECURITY	F	58	2	Employee Only	$ 1,332.62	$ 15,991.44	$ 15,991.44	$ 16,791.01			$ 32,782.45
11402	CUSTODIANS	F	57	2	Employee Only	$ 1,332.62	$ 15,991.44	$ 15,991.44	$ 16,791.01			$ 32,782.45
18280	CUSTODIANS	F	58	2	Employee Only	$ 1,332.62	$ 15,991.44	$ 15,991.44	$ 16,791.01			$ 32,782.45
16156	MAINTENANCE	F	57	2	Family	$ 3,508.37	$ 42,100.44	$ 25,206.42	$ 26,466.74			$ 51,673.16
10560	CUSTODIANS	F	58	2	Employee Only	$ 1,332.62	$ 15,991.44	$ 15,991.44	$ 16,791.01			$ 32,782.45
14663	TRUCK DRIVERS	F	56	2	Employee +1	$ 2,868.45	$ 34,421.40	$ 25,206.42	$ 26,466.74			$ 51,673.16
15730	CUSTODIANS	F	55	3	Employee +1	$ 2,868.45	$ 34,421.40	$ 25,206.42	$ 26,466.74	$ 27,790.08		$ 79,463.24
							$ 301,210.32	$ 215,204.28	$ 173,031.01	$ 27,790.08	$ -	$ 416,025.37

CITY OF NORWALK
Sharon Conners
Purchasing Agent
sconners@norwalkct.org
P: 203-854-7947 / F: 203-854-7817
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

NORWALK
The Sound of Connecticut

MEMORANDUM

Dec. 2, 2021

To: Finance Committee of the Common Council and Common Council

From: Sharon Conners
Purchasing Agent

Subject: RECIND AND NEW ACTION
Re: COPIER MANAGEMENT SERVICES-Amendment One (1) to Master Agreement – TGI Office Automation

---

On May 25th 2021, the Common Council approved the following action for the Copier Management Services:

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

As we proceeded with finalizing the new fleet listing and preparation of the contract, the original action only included the estimated monthly cost of the equipment. It did not include the estimated volume of the click charges.

Attached is the updated Exhibit D. At his time, I would like to request the Common Council to rescind the previous action and approve the following new action.

Thank you for your review and consideration.

ACTION REQUESTED:

a. **RECIND** Common Action of May 25th 2021 Item #B.4 which authorized the execution of a contract with TGI Office Automation to execute a four (4) year extension on the master agreement

NEW ACTION:

b. Authorize the Mayor to execute Amendment one (1) to the Master Lease Agreement for Office Copiers with TGI Office Automation to execute a four (4) year extension to this master agreement for a total amount not to exceed $423,166.56.

Account Various

Location_CustomerName CORRECTION	Location_Address	Customer Contact	Phone	Email	Model	Mo. Rent	Finishr	3-hole punch	Fax	Lrg cap tray	OCR	Misc	Total Monly Rent	B/W CPC	Color CPC	Volume B/W	Volume Color	Total Volume	Monthly B/W	Monthly Color	Total Monthly Maintenance	Projected Cost Hardware & Service
City of Norwalk - City Clerk	125 East Ave RM 236	Rebecca Kovacs	203-854-7701	RKovacs@norwalkct.org	MPC307 Library	30							$ 30.00	0.015	0.1	9	18	27	0.135	$ 1.80	$ 1.94	$ 31.94
City of Norwalk - City Clerk	125 East Ave RM 236	Rebecca Kovacs	203-854-7701	RKovacs@norwalkct.org	IM C8000	244	22	5	8 $		2		$ 281.00	0.006	0.05	901	241	1,142	5.406	$ 12.05	$ 17.46	$ 298.46
City of Norwalk - Comptroller	125 East Ave RM 233	Michelle Wixon	203-854-7292	mwixon@norwalkct.org	IMC6000	124	22	5	8	8	2		$ 169.00	0.006	0.05	6,249	5,104	11,353	37.494	$ 255.20	$ 292.69	$ 461.69
City of Norwalk - DPW	15 South Smith Street	Dilene Byrd	203-854-3228	dbyrd@norwalkct.org	IM350	20							$ 20.00	0.006		431	-	431	2.586	$ -	$ 2.59	$ 22.59
City of Norwalk - DPW	15 South Smith Street	Dilene Byrd	203-854-3228	dbyrd@norwalkct.org	IM350	20							$ 20.00	0.006		77	-	77	0.462	$ -	$ 0.46	$ 20.46
City of Norwalk - DPW	125 East Ave DPW	Monique Cipriano	203-854-7792	mcipriano@norwalkct.org	MPC307 Library	30							$ 30.00	0.015	0.1	6	3	9	0.09	$ 0.30	$ 0.39	$ 30.39
City of Norwalk - DPW	15 South Smith ST 1st FL-Center Traffic-RM 225 61	Dilene Byrd	203-854-3228	dbyrd@norwalkct.org	IM 3500	46				8	2		$ 56.00	0.006		1,464	-	1,464	8.784	$ -	$ 8.78	$ 64.78
City of Norwalk - DPW	15 South Smith ST 2nd FL	Dilene Byrd	203-854-3228	dbyrd@norwalkct.org	IMC4500	94	6	5	8	8	2		$ 123.00	0.006	0.05	792	2,096	2,888	4.752	$ 104.80	$ 109.55	$ 232.55
City of Norwalk - DPW	125 East Ave DPW	Monique Cipriano	203-854-7792	mcipriano@norwalkct.org	IMC6000	124	22	5	8	8	2		$ 169.00	0.006	0.05	1,786	3,612	5,398	10.716	$ 180.60	$ 191.32	$ 360.32
City of Norwalk - Info Tech	125 East Ave RM 203	Joyce Liu	203-854-7726	jliu@norwalkct.org	IMC3000	66	6	5	8	3	2		$ 90.00	0.006	0.05	67	152	219	0.402	$ 7.60	$ 8.00	$ 98.00
City of Norwalk - R & P Garage	location is South Smith Street- R&P Garage	Isabel Terrones	203-854-7813	ITerrones@norwalkct.org	MPC307 Library	30							$ 30.00	0.006		351	548	899	2.106	$ -	$ 2.11	$ 32.11
City of Norwalk - TMP	125 East Ave -RM 121	Maritza Alvarado	203-854-7950	malvarado@norwalkct.org	IMC4500	94	6	5	8	8	2		$ 123.00	0.006	0.05	710	1,910	2,620	4.26	$ 95.50	$ 99.76	$ 222.76
City of Norwalk - Rec & Parks	125 East Ave Backup RM 225	Isabel Terrones	203-854-7813	ITerrones@norwalkct.org	IM350	20							$ 20.00	0.006		1,961	-	1,961	11.766	$ -	$ 11.77	$ 31.77
City of Norwalk - Rec & Parks	125 East Ave Backup RM 225	Isabel Terrones	203-854-7813	ITerrones@norwalkct.org	MPC307 Library	30							$ 30.00	0.015	0.1	-	-	-	0	$ -	$ -	$ 30.00
City of Norwalk - Rec & Parks	125 East Ave Backup RM 225	Isabel Terrones	203-854-7813	ITerrones@norwalkct.org	IM5000	70	6		8	8	2		$ 94.00	0.006		2,751	-	2,751	16.506	$ -	$ 16.51	$ 110.51
City of Norwalk - Tax Assessor	125 East Ave Back RM 106 18	Paula Kryiakides	203-854-7852	pkyriakides@norwalkct.org	IM350	20							$ 20.00	0.006		1,353	-	1,353	8.118	$ -	$ 8.12	$ 28.12
City of Norwalk - Tax Assessor	125 East Ave Back RM 106 18	Paula Kryiakides	203-854-7852	pkyriakides@norwalkct.org	IM 3500	46	6	5	8	8	2	2	$ 77.00	0.006		-	-	-	0	$ -	$ -	$ 77.00
City of Norwalk - Tax Assessor	125 East Ave Back RM 106 18	Paula Kryiakides	203-854-7852	pkyriakides@norwalkct.org	IMC3000	66	6	5	8	8			$ 93.00	0.006	0.05	1,711	262	1,973	10.266	$ 13.10	$ 23.37	$ 116.37
City of Norwalk - Tax Assessor	125 East Ave Back RM 106 18	Paula Kryiakides	203-854-7852	pkyriakides@norwalkct.org	IM350	20							$ 20.00	0.006		1,115	-	1,115	6.69	$ -	$ 6.69	$ 26.69
City of Norwalk - Tax Collector	125 East Ave Backup-RM 105	Cynthia Haith	203-854-7932	chaith@norwalkct.org	IM350	20							$ 20.00	0.006		879	-	879	5.274	$ -	$ 5.27	$ 25.27
City of Norwalk - Tax Collector	125 East Ave Backup-RM 105	Cynthia Haith	203-854-7932	chaith@norwalkct.org	IM350	20							$ 20.00	0.006		1,882	-	1,882	11.292	$ -	$ 11.29	$ 31.29
City of Norwalk - Tax Collector	125 East Ave Backup-RM 105	Cynthia Haith	203-854-7932	chaith@norwalkct.org	IM350	20							$ 20.00	0.006		2,878	-	2,878	17.268	$ -	$ 17.27	$ 37.27
City of Norwalk - Tax Collector	125 East Ave Backup-RM 105	Cynthia Haith	203-854-7932	chaith@norwalkct.org	IM 3500	46	6		8	8	2		$ 70.00	0.006		3,386	-	3,386	20.316	$ -	$ 20.32	$ 90.32
City of Norwalk - DPW	125 East Ave DPW	Monique Cipriano	203-854-7792	mcipriano@norwalkct.org	IMC4500	94	6	5	8	8	2		$ 123.00	0.006	0.05	1,027	1,008	2,035	6.162	$ 50.40	$ 56.56	$ 179.56
City of Norwalk - Town Clerk	125 East Ave Internal RM 102	Rick McQuaid	203-854-7745	rmcquaid@norwalkct.org	IM 3500	46				3			$ 49.00	0.006		162	-	162	0.972	$ -	$ 0.97	$ 49.97
City of Norwalk - Town Clerk	125 East Ave Internal RM 102	Rick McQuaid	203-854-7745	rmcquaid@norwalkct.org	IM 3500	46				3			$ 49.00	0.006		110	-	110	0.66	$ -	$ 0.66	$ 49.66
City of Norwalk - Town Clerk	125 East Ave Internal RM 102	Rick McQuaid	203-854-7745	rmcquaid@norwalkct.org	IM 3500	46	6		8	8	2		$ 70.00	0.006		4,239	-	4,239	25.434	$ -	$ 25.43	$ 95.43
City of Norwalk - NPD	1 Monroe ST Detective Bureau (2nd)-RM 201	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IMC3000	66	6	5	8	8	2		$ 95.00	0.006	0.05	2,016	3,114	5,130	12.096	$ 155.70	$ 167.80	$ 262.80

Exhibit D_____________

Location_CustomerName CORRECTION	Location_Address	Customer Contact	Phone	Email	Model	Mo. Rent	Finishr	3-hole punch	Fax	Lrg cap tray	OCR	Misc	Total Monly Rent	B/W CPC	Color CPC	Volume B/W	Volume Color	Total Volume	Monthly B/W	Monthly Color	Total Monthly Maintenance	Projected Cost Hardware & Service
City of Norwalk - Library	1 Belden Ave	Laurie Iffland	203-899-2780 ext 15114	liffland@norwalkpl.org	IMC3000	66	6	5	8	3	2		$ 90.00	0.006	0.05	7	46	53	0.042	$ 2.30	$ 2.34	$ 92.34
City of Norwalk - NPD	1 Monroe ST SVU	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	Unit stays in place								$ 211.03	0.006	0.05	706	973	1,679	4.236	$ 48.65	$ 52.89	$ 263.92
City of Norwalk - Library	1 Belden Ave	Ken Hughes	203-854-7813	khughes@norwalkct.org	IMC3000	66	6		8	8			$ 88.00	0.006	0.05	465	633	1,098	2.79	$ 31.65	$ 34.44	$ 122.44
City of Norwalk - Library	1 Belden Ave	Laurie Iffland	203-899-2780 ext 15114	liffland@norwalkpl.org	IMC4500	94	6		8	8			$ 116.00	0.006	0.05	763	1,391	2,154	4.578	$ 69.55	$ 74.13	$ 190.13
City of Norwalk - Library	10 Washington St Main, behind Ref Desk	Laurie Iffland	203-899-2780 ext 15114	liffland@norwalkpl.org	IMC3000	66	6	5	8	3	2		$ 90.00	0.006	0.05	168	546	714	1.008	$ 27.30	$ 28.31	$ 118.31
City of Norwalk - NPD	1 Monroe ST Front Desk	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IM350	20							$ 20.00	0.006		723	-	723	4.338	$ -	$ 4.34	$ 24.34
City of Norwalk - NPD	1 Monroe ST Front Desk	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IM350	20							$ 20.00	0.006		337	-	337	2.022	$ -	$ 2.02	$ 22.02
City of Norwalk - Health	137 East Ave 1st FL	Pat DiPietro	203-854-7866	pdipietro@norwalkct.org	IMC3000	66	6	5		8	2		$ 87.00	0.006	0.05	3,269	2,958	6,227	19.614	$ 147.90	$ 167.51	$ 254.51
City of Norwalk - Fire Dept	90 New Canaan Ave Station 1 - RM 1st	Rose Anastasia	203-854-0233	ranastasia@norwalkct.org	MPC307 Library	30							$ 30.00	0.015	0.1	537	260	797	8.055	$ 26.00	$ 34.06	$ 64.06
City of Norwalk - Health	137 East Ave Inspectors 2nd	Pat DiPietro	203-854-7866	pdipietro@norwalkct.org	IMC3000	66	6	5		8	2		$ 87.00	0.006	0.05	1,077	868	1,945	6.462	$ 43.40	$ 49.86	$ 136.86
City of Norwalk - Fire Dept	121 Connecticut Ave Prevention-3rd FL-RM 1st	Rose Anastasia	203-854-0233	ranastasia@norwalkct.org	IM350	20							$ 20.00	0.006		436	-	436	2.616	$ -	$ 2.62	$ 22.62
City of Norwalk - Health	137 East Ave 1st Floor Admin	Pat DiPietro	203-854-7866	pdipietro@norwalkct.org	IMC3000	66	6		8	8	2		$ 90.00	0.006	0.05	896	597	1,493	5.376	$ 29.85	$ 35.23	$ 125.23
City of Norwalk-Purchasing	125 East Ave 1st FL-Copy Ctr-RM 211	Purchasing Dept	203-854-7712	purchasing@norwalkct.org	IM350	20							$ 20.00	0.006		596	-	596	3.576	$ -	$ 3.58	$ 23.58
City of Norwalk - NPD	1 Monroe ST Front Desk	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IM350	20							$ 20.00	0.006		1,439	-	1,439	8.634	$ -	$ 8.63	$ 28.63
City of Norwalk - NPD	1 Monroe ST Special Svcs (2nd)-RM 269	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IMC3000	66	6	5	8	8			$ 93.00	0.006	0.05	286	676	962	1.716	$ 33.80	$ 35.52	$ 128.52
City of Norwalk - Fire Dept	121 Connecticut Ave 2nd FL-Firefighting-56	Rose Anastasia	203-854-0233	ranastasia@norwalkct.org	IMC3000	66	6	5	8	8	2		$ 95.00	0.006	0.05	1,461	421	1,882	8.766	$ 21.05	$ 29.82	$ 124.82
City of Norwalk - NPD	1 Monroe ST Prof Standards (3rd)-RM 308	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IMC3000	66	6	5	8	8	2		$ 95.00	0.006	0.05	711	346	1,057	4.266	$ 17.30	$ 21.57	$ 116.57
City of Norwalk - Corp Counsel	125 East Ave RM 237	Stacey Chrisoforides	203-854-7750	AChristoforides@norwalkct.org	MPC307 Library	30							$ 30.00	0.015	0.1	1,449	906	2,355	21.735	$ 90.60	$ 112.34	$ 142.34
City of Norwalk - NPD	1 Monroe ST Training (2nd)	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	MPC307 Library	30							$ 30.00	0.015	0.1	534	354	888	8.01	$ 35.40	$ 43.41	$ 73.41
City of Norwalk - Planning/Zoning	125 East Ave Back RM 129	John Hayducky	203-854-7781	jdayducky@norwalkct.org	MPC307 Library	30				3			$ 33.00	0.015	0.1	167	361	528	2.505	$ 36.10	$ 38.61	$ 71.61
City of Norwalk - Library	10 Washington ST Bsmt Children's Dept	Laurie Iffland	203-899-2780 ext 15114	liffland@norwalkpl.org	IMC3000	66	6	5		8	2		$ 87.00	0.006		76	214	290	0.456	$ -	$ 0.46	$ 87.46
City of Norwalk-Loaner	125 East Ave Back RM 106 18	Purchasing Dept	203-854-7712	purchasing@norwalkct.org	Loaner leave in place								$ -	0.006		-	-	-	0	$ -	$ -	$ -
City of Norwalk - Registrar's	125 East Ave RM 103	Katie Johnson *SPECIALIZED	203-854-7830	kjohnson@norwalkct.org	IMC4500	94	6	5	8	8	2		$ 123.00	0.006	0.05	4,641	-	4,641	27.846	$ -	$ 27.85	$ 150.85
City of Norwalk - NPD	1 Monroe ST Community Policing (1st)	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	MPC307 Library	30							$ 30.00	0.015	0.1	490	465	955	7.35	$ 46.50	$ 53.85	$ 83.85
City of Norwalk - NPD	1 Monroe ST Dispatch-RM 324	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	MPC307 Library	30							$ 30.00	0.015	0.1	941	1,365	2,306	14.115	$ 136.50	$ 150.62	$ 180.62
City of Norwalk - Bldg Mgmt	125 East Ave RM 115	Kristin Bien	203-854-7804	khall@norwalkct.org	IM 3500	46	6		8	8	2		$ 70.00	0.006		2,484	-	2,484	14.904	$ -	$ 14.90	$ 84.90
City of Norwalk - NPD	1 Monroe ST Property Hall-RM 139	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IM 3500	46	6			8			$ 60.00	0.006		3,534	-	3,534	21.204	$ -	$ 21.20	$ 81.20
City of Norwalk - Personnel	125 East Ave RM 123	Helen Kanganis	203-854-7861	hkanganis@norwalkct.org	IMC4500	94	6	5	8	8	2		$ 123.00	0.006		1,440	-	1,440	8.64	$ -	$ 8.64	$ 131.64

Exhibit D______________

Location_CustomerName CORRECTION	Location_Address	Customer Contact	Phone	Email	Model	Mo. Rent	Finisher	3-hole punch	Fax	Lrg cap tray	OCR	Misc	Total Monly Rent	B/W CPC	Color CPC	Volume B/W	Volume Color	Total Volume	Monthly B/W	Monthly Color	Total Monthly Maintenance	Projected Cost Hardware & Service
City of Norwalk - NPD	1 Monroe ST ID Bureau	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IM 3500	46	6	5	8	8			$ 73.00	0.006		1,868	-	1,868	11.208	$ -	$ 11.21	$ 84.21
City of Norwalk-Customer Service	125 East Avenue-RM 224	Brian Avallone	203-854-7798	BAvallone@norwalkct.org	MPC307 Library	30							$ 30.00									$ 30.00
City of Norwalk-Customer Service	125 East Avenue-Main Lobby Customer Service	Brian Avallone	203-854-7798	BAvallone@norwalkct.org	IM350	20							$ 20.00									$ 20.00
City of Norwalk-Code Enforcement	125 East Ave Code Enforcement-RM 121 #7	Lori Lyons	203-854-7969	llyons@norwalkct.org	MPC307 Library	30							$ 30.00	0.015	0.1	901	834	1,735	13.515	$ 83.40	$ 96.92	$ 126.92
City of Norwalk - Planning/Zoning	125 East Ave Back RM 129	John Hayducky	203-854-7781	jhayducky@norwalkct.org	IMC4500	94	6	5	8	8	2		$ 123.00	0.006	0.05	1,861	2,726	4,587	11.166	$ 136.30	$ 147.47	$ 270.47
City of Norwalk-Code Enforcement	125 East Ave Code Enforcement-RM 121 #7	Lori Lyons	203-854-7969	llyons@norwalkct.org	IM5000	70	6		8	8	2		$ 94.00	0.006		4,240	-	4,240	25.44	$ -	$ 25.44	$ 119.44
City of Norwalk - NPD	1 Monroe ST Front Desk	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IM 3500	46				8	2		$ 56.00	0.006		2,300	-	2,300	13.8	$ -	$ 13.80	$ 69.80
City of Norwalk - NPD	1 Monroe ST Chief (3rd)	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IMC4500	94	6	5	8	8	2		$ 123.00	0.006	0.05	414	812	1,226	2.484	$ 40.60	$ 43.08	$ 166.08
City of Norwalk - NPD	1 Monroe ST Records-RM 171	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IM5000	70	6	5	8	8			$ 97.00	0.006		2,562	-	2,562	15.372	$ -	$ 15.37	$ 112.37
City of Norwalk-Loaner	125 East Ave Back RM 106 18	Purchasing Dept	203-854-7712	purchasing@norwalkct.org	Leave at location Loaner								$ -	0.006	0.05	-	-	-	0	$ -	$ -	$ -
City of Norwalk-Finance/Budgets	125 East Ave Finance/Budgets-RM 235	Angela Fogel	203-854-7708	afogel@norwalkct.org	IMC6000	124	22	5	8	8	2		$ 169.00	0.006	0.05	1,072	978	2,050	6.432	$ 48.90	$ 55.33	$ 224.33
City of Norwalk - Corp Counsel	125 East Ave RM 237	Stacey Chrisoforides	203-854-7750	AChristoforides@norwalkct.org	IMC6000	124	22	5	8	8	2		$ 169.00	0.006	0.05	7,628	3,848	11,476	45.768	$ 192.40	$ 238.17	$ 407.17
City of Norwalk - Fire Dept	121 Connecticut Ave 3rd FL-Admin	Paulette Saddler	203-854-0244	Psaddler@norwalkcity.org	IMC6000	124	22	5	8	8	2	2	$ 171.00	0.006	0.05	1,531	874	2,405	9.186	$ 43.70	$ 52.89	$ 223.89
City of Norwalk - NPD	1 Monroe ST Admin Svcs-RM 223	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IMC4500	94	6	5	8	8	2		$ 123.00	0.006	0.05	2,270	1,375	3,645	13.62	$ 68.75	$ 82.37	$ 205.37
City of Norwalk-Purchasing/Copier Room	125 East Ave 1st FL-Copy Ctr-RM 103	Purchasing Dept	203-854-7712	purchasing@norwalkct.org	IM 9000	192	20	5		8			$ 225.00	0.006		3,253	-	3,253	19.518	$ -	$ 19.52	$ 244.52
City of Norwalk - NPD	1 Monroe ST Front Desk	Lynn Sullivan	203-854-3078	lsullivan@norwalkct.org	IM7000	154	22	5			2		$ 183.00	0.006		2,710	-	2,710	16.26	$ -	$ 16.26	$ 199.26
City of Norwalk - ECD *	125 East Avenue-RM 122	Maritza Alvarado	203-854-7950	malvarado@norwalkct.org	IMC4500	94	6	5	8	8	2		$ 123.00									$ 123.00
City of Norwalk - Community Service	125 East Avenue-RM 213/215	Jazmin Principe	203-854-7989	jprincipe@norwalkct.org	IM350	20							$ 20.00									$ 20.00
City of Norwalk - Community Service	125 East Ave Human Relations Rm 202	Jazmin Principe	203-854-7989	jprincipe@norwalkct.org	IMC3000	66	6		8	8	2		$ 90.00	0.006	0.05	233	259	492	1.398	$ 12.95	$ 14.35	$ 104.35
											Hardware Projection		$ 5,818.03							Total Maint Projection	$ 2,997.94	$ 8,815.97

Exhibit D_____________

ITEM #11

December 3, 2021

Norwalk Train Station Area Plan

Overview

- Department of Community and Development Grants
  - Innovation Grant
  - Community Challenge Grant
- General Study Area & Vision
- Proposed Grant Application
- Resolution

Innovation Grant

Department of Economic and Community Development

Summary:

The Department of Economic and Community Development (“DECD”) is undertaking a competitive grant application process for two or more transformational, place-making projects in major urban areas or regional economic centers (the “Projects”). The Projects are designed to facilitate the creation of at least 15,000 new jobs in data science, advanced manufacturing, insurance technology (“insure-tech”), or other high-growth industries.

Approved Projects may include those which:

- Leverage partnerships with local businesses, universities, and not-for-profit institutions to maximize investment;
- Attract and develop talent in major urban centers or regional job hubs;
- Support diversity, equity, and inclusion efforts; and
- Ensure local improvements through community benefit agreements DECD invites municipalities to submit an application in conjunction and coordination with stakeholders that may include private businesses and developers, post-secondary educational institutions, and philanthropic or other not-for-profit entities, demonstrating a public/private partnership.

Innovation Grant

Department of Economic and Community Development

Grant Size:

Up to $50M per project and up to $100M in total.

Timeline:

Monday, Oct 18 2021	Application/ NOFA Available
Friday, November 19 2021	Intent to Apply Form
Friday, March 4, 2022	Application Deadline
April – May 2022 (Tentative)	Announcement of Awards

Community Challenge Grant

Department of Economic and Community Development

Summary:

The Department of Economic and Community Development ("DECD") is undertaking a competitive grant application process to fund multiple projects under the CT Communities Challenge Grant Program in an effort to improve livability, vibrancy, convenience and appeal of communities throughout the state. The Program is intended to potentially create approximately 3,000 new jobs. It is DECD's goal to allocate up to 50% of the funds to eligible and competitive projects in distressed municipalities.

Successful projects will likely include multiple of the below elements:

- Transit-oriented development
- Downtown / major hub development
- Essential infrastructure
- Housing
- Mobility improvements
- Public space improvements

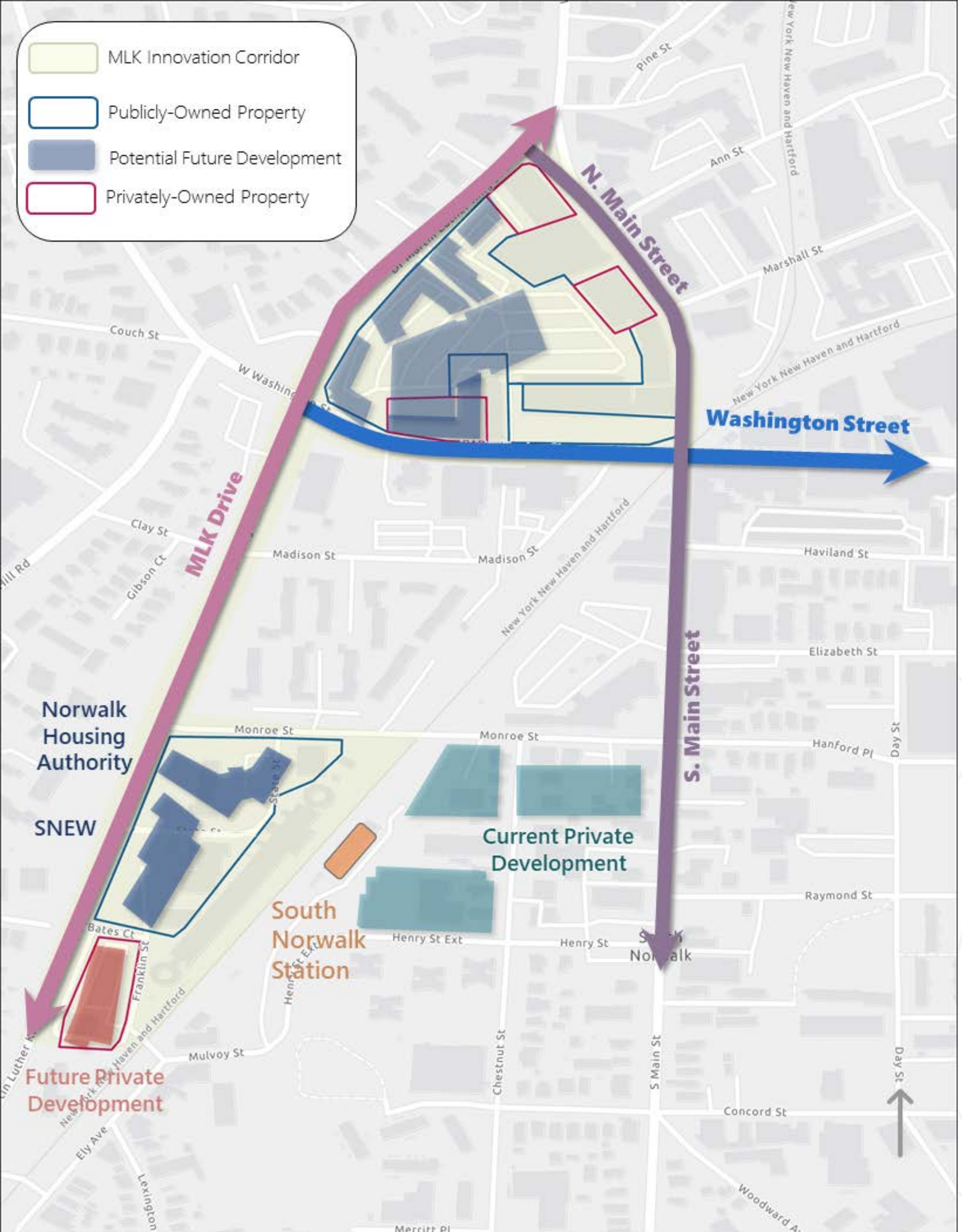
Community Challenge Grant

Department of Economic and Community Development

Grant Size:
$1M to $10M per project.

Timeline:

Monday, Oct 18 2021	Application/ NOFA Available
Friday, Dec 3, 2021	Intent to Apply Form
Friday, Jan 14, 2022	Application Deadline
March- April 2022 (Tentative)	Announcement of Awards



General Study Area & Vision:

- Finalizing Station Area Plan
- Public Property redevelopment (~$250m - 300m development potential)
- Developed Scope and Budget for supportive Infrastructure Improvements
- Extensive Community Outreach & Workforce Development Focus
- Issued RFQ for Preferred Developer of Webster Lot

Proposed Grant Application

Total Project Value: ~ $11.7M
Proposed Grant Request: ~ $5.8M
Anticipated Match: ~ $3.9M

Proposed Project Description:
The proposed project calls for a series of improvements to public infrastructure in the station area. Improvements include repaving, repairing, and restriping roadways; bringing sidewalks up to city design standards for pavement, curbs, tree planters, pedestrian-scale lighting, and ADA compliance; undergrounding overhead power lines and cables; and installing multimodal transportation facilities and Complete Streets improvements including bus shelters, dedicated bike lanes, high visibility crosswalks, and narrowed and reduced travel lanes. The streets identified to receive these improvements include Dr. Martin Luther King Jr. Drive, Bates Court, Station Place, and Monroe, Henry, Mulvoy, and Franklin Streets. The project will also include a significant $1 million investment to improve affordable housing across the street from the station to enhance the livability of accommodations for low-income households in the area.

Resolution

RESOLUTION: Authorize the Mayor, Harry W. Rilling, to support a Community Challenge Grant application submission, including a local funding letter supporting a fifty percent match, should the funds be awarded, to the State of Connecticut Department of Economic and Community Development in support of the South Norwalk Train Station project.