FINANCE/CLAIMS COMMITTEE MEETING
Thursday, December 8, 2022, 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: 874 9084 0474 Password: 377930

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AGENDA

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

   October 13, 2022 – Regular Meeting

   November 9, 2022- Special Joint Finance and Claims and Board of Education Finance Committee Meeting
5. Claims Committee: November 2022 and December 2022
6. Narrative on Tax Collections dated December 5, 2022 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated October 2022 and November 2022– Receive Report and discuss.
8. Received Oak Hills Authority Monthly Financial Statements for September 2022 and October 2022.
9. Report of the Tax Assessor's Office
10. Chief Financial Officer Operating and Capital Budgets discussion.
11. Adjournment.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
OCTOBER 13, 2022

ATTENDANCE: Greg Burnett, Chair; David Heuvelman, John Kydes, Bryan Meek, Nora Niedzielski-Eichner, Diana Revolus

STAFF: Chitsamay Lam, Comptroller; Lisa Biagiarelli, Tax Collector; Henry Dachowitz, Finance Director; Joyce Lui, IT Director; Gabe Assante, IT.

OTHERS: Joe Andrasko, Oak Hills Chair; Fortunato Capomolla, Norwalk Police Department; Mark Conte, Norwalk Fire Department

I. CALL TO ORDER

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

II. ROLL CALL

Mr. Burnett called the roll; a quorum was present.

III. PUBLIC PARTICIPATION

There was no action on this item

IV. APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETING

**Throughout change spelling to “Docimo”
**Throughout change spelling to “Liu”

September 8, 2022- Regular Meeting

****MS. NIEDZIELSKI-EICHNER MOTIONED TO APPROVE MINUTES OF SEPTEMBER 8, 2022, AS AMENDED**
**** THE MOTION PASSED UNANIMOUSLY. W/ ONE ABSTENTION (REVOLUS)**

V. CLAIMS COMMITTEE: SEPTEMBER 2022

Ms. Biagiarelli said that the claims report was informational, that none of the claims had been in excess of $10,000.

VI. NARRATIVE ON TAX COLLECTIONS DATED OCTOBER 2022 – RECEIVE REPORT AND DISCUSS.

Miss Biagiarelli said as of the end of September 2022, the end of the first quarter of the fiscal year, they'd collected in excess of $194 million against the $362.6 million adjusted levy, or **53.58%**. We also collected **50.64%** of our sewer use levy, more than $8.9 million, and **74.23%** of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. She said that they were where they needed to be for the end of September.

She said they'd sent delinquent reports in September and had had a robust income after those letters. She said that in November--a short month with three holidays—they would begin to run the files for the second installment billing. She said they would aim to have bills in the mail by December 10 . She noted that this was dependent on the work schedules and progress in the assessor's division, as they needed to coordinate.

She said that in November they would start working on a tax sale to be held on July 17, 2023. She said they continued to pursue the health permit initiative for business establishments owing back taxes that have been delinquent for at least one year. She said they expected working with the collection agency approved by the Common Council earlier this year in the next four to six weeks.

She noted that the department was still short staffed and with two vacancies out of eight positions, but she said she expected them to be filled in the next few months.

Mr. Burnett read a letter whereby Miss Biagiarelli had been appointed to the Certified Municipal Tax Collector Committee beginning December 2022 through November 2028, he said it was prestigious and the committee congratulated her.

VII. MONTHLY TAX COLLECTOR'S REPORTS DATED SEPTEMBER 2022– RECEIVE REPORT AND DISCUSS.

This item was covered above.

VIII. RECEIVED OAK HILLS AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR AUGUST 2022

Mr. Andrasko said that through August they were doing well with rounds and keeping up carts. He said that there was a cost for irrigation due to the dry weather.

He said they were doing well through August and September because of the rest of the rain. He said they had ended August with almost $650,000 in cash. He noted they would stop making money in winter and would then do capital approvements as planned.

He said that they'd paid $14,500 repayment to the City in September and that they'd completed the financial audit which he would share at the November meeting.

Mr. Heuvelman asked about what Oak Hills' policies were in the drought conditions. Mr. Andrasko said they'd invested in an item called a Weather Station which would make them more efficient with the water, he said they had also gotten a lot of water from a pond onsite but had had to purchase some. He said that the superintendent was cognizant of the guidelines and was careful.

Mr. Meeks asked how much of the water they used form the collection pond and how much they got from the city. Mr. Andrasko said he would get that information and bring it back.

IX.

A. RESOLUTION: Requesting a Special Capital Appropriation in the amount of $195,000 to increase the appropriation to fund the Fire Station 5 Roof Replacement Account # 0923110-5777-C0796. The $195,000 of bonds or notes of the City shall be issued in accordance with the provisions and terms set forth in the original bond resolutions that authorized the issuance of bonds or notes of the City for Project # 0923110-5777-C0796 (Fire Station 5 Roof Replacement).

Mr. Burnett read the resolution.

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

Assistant Chief. Conti said that the roof on the Meadow Street Fire Station had never had a full replacement since it was built in 1971. He said they'd bring the whole thing up to code, fixing leaking skylights, and were researching solar panels. He said there had been a price increase since the first appropriation.

Ms. Niedzielski-Eichner said that it would have been helpful to review the items sent to Planning and Zoning and requested for next time.

Mr. Burnett asked about the increase and Assistant Chief Conti said that they were doing the bare necessity to bring the roof up to code.

Mr. Heuvelman asked what drove the increase from the original $155,000 appropriation. and asked what drove the increase. Assistant Chief Conti said that he'd come in after the original appropriation, which was not for a full replacement, and as they discussed it, they hired an architect, discovered code issues and determined they should go for the full replacement. He said that they didn’t want to waste the $155,000, that it was smarter to get the architect and go for the full replacement.

Mr. Heuvelman asked why Building Management wasn’t present for the discussion. Assistant Chief Conti said that Mr. Lo had told them that it was a straightforward project, and they should go forward. Mr. Heuvelman said he was questioning the process and why it hadn’t gone through the land use committee.

Ms. Niedzielski-Eichner asked if this was a worthwhile investment and wondered if they should be looking at a building replacement in a few years. Assistant Chief Conti said they’d discussed that with the architect, who said it was a well-built building. He said they’d raised it with Alan Lo and the building is in good shape.

Mr. Meek asked if decisions were being made on a building that would be obsolete and if there was a forecast for changes coming with the new school and zoning changes coming.

**** THE RESOLUTION REQUESTING A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $195,000 TO INCREASE THE APPROPRIATION TO FUND THE FIRE STATION 5 ROOF REPLACEMENT ACCOUNT # 0923110-5777-C0796. THE $195,000 OF BONDS OR NOTES OF THE CITY SHALL BE ISSUED IN ACCORDANCE WITH THE PROVISIONS AND TERMS SET FORTH IN THE ORIGINAL BOND RESOLUTIONS THAT AUTHORIZED THE ISSUANCE OF BONDS OR NOTES OF THE CITY FOR PROJECT # 0923110-5777-C0796 (FIRE STATION 5 ROOF REPLACEMENT) PASSED UNANIMOUSLY.**

Mr. Burnett said this would go before the full Council for final approval on October 25.

B. RESOLUTION: Requesting a Special Capital Appropriation in the amount of $25,000 to increase the appropriation to fund the Fire Vehicles Account #0923110-5777-C0829 to purchase three new vehicles. The $25,000 of bonds or notes of the City shall be issued in accordance with the provisions and terms set forth in the original bond resolutions that authorized the issuance of bonds or notes of the City for Project #0923110-5777-C0829 Fire Vehicles).

Mr. Burnett read the resolution.

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

Assistant Chief Conti said that this was to replace a vehicle from 2003 and two from 2007, used by the fire inspectors. He said that they wanted to get carcinogens out of the cabs of cars, so they were looking at pickups. He said the Ford Maverick pickup they’d identified was no longer available due to supply change issues.

He said all the vehicles they'd identified including the Ranger and the Explorer were more expensive than the Maverick. He said they original appropriation had been for $75,000.

Ms. Niedzielski-Eichner said they needed to make the conversion to electric vehicles, and she said she wouldn't vote to replace vehicles until there was a plan for electric. She said she thought it would pay for itself. Assistant Chief Conti said they'd researched it and found it to be three times more expensive and had investigated the pricing on charging stations.

Mr. Heuvelman asked why this didn't come through the Public Safety Committee and asked if it came from last year's capital budget. Assistant Chief Conti said they had been approved last year, then Ford would not fulfill the order. Mr. Burnett said he thought it was because it was special capital appropriation it came through finance. Mr. Dachowitz said that these were items on the annual capital budget, which had been reviewed rigorously, but with the changes, it was to come through Finance.

Ms. Revolus asked if they also researched how much they spent on tires, or if they'd researched the effect on the power grid of the electric cars, and what would happen if the power grid went down. Assistant Chief Conti said they were researching carefully.

**** THE RESOLUTION: REQUESTING A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $25,000 TO INCREASE THE APPROPRIATION TO FUND THE FIRE VEHICLES ACCOUNT #0923110-5777-C0829 TO PURCHASE THREE NEW VEHICLES. THE $25,000 OF BONDS OR NOTES OF THE CITY SHALL BE ISSUED IN ACCORDANCE WITH THE PROVISIONS AND TERMS SET FORTH IN THE ORIGINAL BOND RESOLUTIONS THAT AUTHORIZED THE ISSUANCE OF BONDS OR NOTES OF THE CITY FOR PROJECT #0923110-5777-C0829 FIRE VEHICLES) PASSED 5-1 (NIEDZIELSKI-EICHNER)**

Mr. Burnett said this would go before the full Council for final approval on October 25.

X.

A. Authorize the Mayor, Harry W. Rilling, to enter into agreement with Adashi Systems, LLC., the incident command software for Fire trucks, amount not to exceed $31,130.00 annually. Capital project Account 09231370-5777-C0375 (Fire Truck Technology upgrade)

Mr. Burnett read the item.

****MS. NIEDZIELSKI-EICHNER MOVED THE ITEM**

Ms. Liu said that they'd been working to modernize the technology for the fire department, that they'd upgraded the fire houses and now needed to extend it to the trucks. She said this funding would come from the IT Capital Budget approved for this fiscal year.

Mr. Heuvelman asked how long it would last, Ms. Liu said it was a subscription, so they would put it in the operating budget going forward. She said they didn't have the contract yet, but this was the yearly subscription price. Assistant Chief Conti said that this included training and that would not be included going forward.

****THE AUTHORIZATION FOR MAYOR, HARRY W. RILLING, TO ENTER INTO AGREEMENT WITH ADASHI SYSTEMS, LLC., THE INCIDENT COMMAND SOFTWARE FOR FIRE TRUCKS, AMOUNT NOT TO EXCEED $31,130.00 ANNUALLY. CAPITAL PROJECT ACCOUNT 09231370-5777-C0375 (FIRE TRUCK TECHNOLOGY UPGRADE) PASSED UNANIMOUSLY**

B. Authorize the Mayor, Harry W. Rilling, for one time purchase of Toughbooks, modems, and assorted Hardware with Telrepco (NASPO - National Association of State Procurement Officials, State of Connecticut Contract Number: 15PSX0221) for Fire Truck Technology upgrade with amount not to exceed $90,925. Capital project Account 09231370- 5777-C0375 (Fire Truck Technology upgrade)

Mr. Burnett read the item

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

Ms. Liu said this was the hardware and modem needed to operate the systems on the trucks. She said they did the procurement through the state, which had the lowest rate.

Mr. Asare said this complemented the software. She said they'd gone through every vehicle to determine need. He noted some accessories that was needed for the individual vehicles and modems to allow the systems to be able to be in contact with the NextGen systems. He said they were working with Adashi to ensure that everything would be durable for firefighters.

Mr. Burnett asked what they were currently using and where it was going? Assistant Chief Conti said they were using iPads which would be repurposed, some used for inspections and some inside firehouses for things like inventory checks.

****THE AUTHORIZATION FOR MAYOR, HARRY W. RILLING, FOR ONE TIME PURCHASE OF TOUGHBOOKS, MODEMS, AND ASSORTED HARDWARES WITH TELREPCO (NASPO - NATIONAL ASSOCIATION OF STATE PROCUREMENT OFFICIALS, STATE OF CONNECTICUT CONTRACT NUMBER: 15PSX0221) FOR FIRE TRUCK TECHNOLOGY UPGRADE WITH AMOUNT NOT TO EXCEED $90,925. CAPITAL PROJECT ACCOUNT 09231370-5777-C0375 (FIRE TRUCK TECHNOLOGY UPGRADE)
PASSED UNANIMOUSLY**

Mr. Burnett said this would go before the full Council for final approval on October 25.

XI.

A. Authorize the Mayor, Harry W. Rilling, to submit an application to the State of Connecticut Department of Emergency Services and Public Protection Division of Emergency Management & Homeland Security Grant for the Emergency Management Performance Grant which is approximately $75,000.

Mr. Burnett read the item.

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

Captain Capomollo said that the grant went to the Fairfield County Hazmat Team. He said they operated regionally, which was a better use of resources noting that there was not a high volume of calls, but the calls they did get were major.

He said Norwalk had been the fiduciary of the grant for the last ten years and noted that the grant had increased by $10,000.

He reviewed a breakdown of how the money would be spent: $14.5 for planning, $45.5 for new equipment, $15.0 for training.

Shared breakdown of budget

14.5 planning—contract labor software for inventory
45.5 new equipment – AP 4C – weapons of mass destruction meters around

Ms. Niedzielski-Eichner applauded the team for the cost-saving regionalization and asked if there was a percentage for Norwalk for administering the grant and asked where the equipment would be house.

Captain Capomollo said the Norwalk vehicle and tools had been used by the Norwalk Police Department, he said he was trained on meters, and he had a lot of input into the purchase of meters.

****THE AUTHORIZATION FOR MAYOR, HARRY W. RILLING, TO SUBMIT AN APPLICATION TO THE STATE OF CONNECTICUT DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION DIVISION OF EMERGENCY MANAGEMENT & HOMELAND SECURITY GRANT FOR THE EMERGENCY MANAGEMENT PERFORMANCE GRANT WHICH IS APPROXIMATELY $75,000 PASSED UNANIMOUSLY.**

Mr. Burnett said this would go before the full Council for final approval on October 25.

XII. ADJOURNMENT

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

The meeting adjourned at 8:10 p.m.

Respectfully submitted,
L. Grassilli
Telesco Secretarial Services

CITY OF NORWALK /NORWALK BOE
JOINT FINANCE COMMITTEE
MEETING
NOVEMBER 9, 2022

ATTENDANCE: Mayor Harry Rilling; Common Council: Greg Burnett, Chair; David Heuvelman, John Kydes, Jen McMurrer, Bryan Meeks, Nora Niedzielski-Eichner, Diana Revolus, Barbara Smyth, Heidi Altman. BOE: Colin Hosten, Chair; Kara Nelson Baekey, Diana Carpio, Erica DePalma

STAFF: Dr. Alexandra Estrella, Superintendent of School; Henry Dachowitz, Finance Director; Lunda Asmani, NPS Chief Financial Officer
ATTENDANCE:

1. MEETING OPEN

A. Call to order

Mr. Burnett called meeting to order at 6:00 p.m.

B. Roll call

Mr. Burnett called the roll for the Common Council Finance Committee, Mr. Hosten did the same for the BOE Finance Committee.

Mayor Rilling said that this was a challenge, that it was important to educate children, but they needed to be fair about taxes. He said that they had their work cut out for them, and said they were up to the task.

Dr. Estrella said they were entering a phase where ESSER funds would be depleted, but interventions were still required given pandemic learning loss.

C. Public participation

There was no action on this item.

2. REVIEW AND DISCUSSION

Mr. Burnett said this was important to work together to understand. He reviewed the process noting that the two committees would come together again

Mr. Hosten said that Norwalk public schools was committed to ensuring that every student was ready for the future, especially given the learning loss of the pandemic. He said they were investing in the basics. He recommended that everyone look at the 2022-23 budget book, which laid out the numbers for the year and the strategies behind them.

A. Discussion on Guidelines for Preparation of FY24 Operating Budget

Mr. Dachowitz reviewed the guidelines for preparation of FY 2024 budget. He said they were in a challenging economic outlook and reviewed inflation numbers and interest rates over the pasts months, the housing and stock markets. He said that the interest rates strengthened the US dollar in foreign currency. He also reviewed national firms announcing layoffs, then Connecticut layoffs.

He said because of that, they wanted tight controls on spending increases, staying between 2.5%-3.5%. He said there were some fixed cost items where higher increases were expected. He said that they would use ARPA grant funds if available and drawdown on the 'rainy day funds' to offset the increases.

He said they were worried about the impacts of the negative economy on Norwalk taxpayers. He said that they couldn't not expect federal and state support.

He said they proposed to continue to provide essential municipal services at the lowest possible costs and minimize tax increasing to Norwalk taxpayers. He said they would also work to manage costs like debt service and employee benefits, identify opportunities to recue spending and offset with ARPA grant funds if available and drawdown on the 'rainy day funds.

Mr. Meeks asked about the structure of the debt portfolios and if they were locked in at lower rates. Mr. Dachowitz said they'd refunded everything they could as interest rates went down, that they tried to be conservative in borrowing.

Ms. Niedzielski-Eichner asked if the capital bonding would be at a higher interest rate this year, and if so, how much? Mr. Dachowitz said that in the summer of 2020 they'd borrowed at 1.75%, and in the summer of 2021, they'd borrowed at 2%, and this past summer they'd financed at 3.6%-- all AAA double bonded. He said in the past three months rates had gone up to 4.6%. He said that there was a disconnect between the annual capital budget and the amount the city bonded. He said that when he'd arrived in Norwalk, they'd had approximately $175 million in unbonded approved projects because the IRS had strict rules around tax free borrowing. He said the borrowing required a focus on cash flow, so he and the comptroller asked for quarterly forecasts from department heads and chiefs on spending on capital projects and their reimbursements. He said with that information they tried to keep enough cash on hand to pay for the projects without violating IRS rules. He said they'd just started the capital budget season and his department would continue their quarterly surveys—on both new and old projects to determine the size of the bond offering.

He said that there were a little more than $200 million in approved but unbonded projects.

Mrs. Asmani said that they hadn't included any new initiatives in this year's budget. He said they had five major priority areas to consider: ESSER Funds phaseout, South Norwalk School operating budget, employee health insurance costs, BOE LAP/Worker's Compensation, and implementing efficiency study recommendations.

He reviewed the three phases of ESSER Fund expiration dates. He said they were on track to spend almost all the ESSER Funds by June 30 of next year. He said they used the funds to support meeting the NPS FY22 Operating Budget, for one time funding needs like technology, PPT and safe learning spaces for children and for enhanced services for addressing learning loss and emotional learning. He said they wanted to continue some of these programs because the need remained.

He said that this year they'd funded South Norwalk School with rollover funds from last year and would fund it with School Based Budgets next year, and that they'd funded the health insurance with the savings from employee vacant positions. He said they were going through an RFP process to look for insurance savings for the district. He said they needed to fully fund it in FY24.

He said that they'd been drawing down on the reserves on the LAP/Worker's Comp fund which were now depleted. He said the BOE and the city shared a policy with a $1million deductible and that they wanted to have a conversation about the efficiency study recommendations.

He said that on the efficiency study, the district operations department was working with Rec and Parks to eliminate redundancies, and they were looking to implement others.

Mr. Hosten noted that this year they were recommitting to delivering the basics to students, and building upon priorities established under Dr. Estrella, that they weren't looking to launch anything news.

B. Discussion on NPS FY24 Operating Budget Priorities

Mr. Hosten said that the enrollment numbers as of November 1—11, 661 students. Mr. Asmani said that the projection for the next fiscal year was an increase of about 100 students. He noted that because of the COVID years, the trends had changed.

Mr. Heuvelman asked if they could get data on trends in the rollover funds over the last 10 years. He said that they'd talked about they use of the ESSER funds for one-time needs, and he said he wanted to see the actual dollar amount of the ESSER Funds. Mr. Asmani said they would share it as part of the process.

Ms. Niedzielski-Eichner said she wanted to have clarity going forward of what was maintenance and what challenges they faced. She said that she wanted to invest in schools but didn't want tax increases to drive those students out of Norwalk. She said she wanted to hear more about the SoNo school and its costs.

Ms. McMurrer thanked everyone for starting the conversation early, said she was looking to hear enrollment estimates and costs. She said she also wanted to know what the coaches and counselors would cost now that they were rolling into the operating budget, noting that she knew they were very beneficial to the students. She asked if there had been discussion of Special Education because she felt there was a deficit there. Dr. Estrella said that they would discuss that and would address it in depth at the next BOE Business meeting and invited all to attend.

C. Next Steps

Mr. Burnett said the Budget Operating Calendar had been updated and posted and invited all to review.

He said the next joint meeting was scheduled for January 12.

3. ADJOURNMENT

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

The meeting adjourned at 7:00pm.

Respectfully submitted,
L. Grassilli
Telesco Secretarial Services

ITEM #5

AGENDA

NOVEMBER 10TH 2022

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE — APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
	MOTOR VEHICLE		
ACAR LEASING LTD	20-MV-300249	$724.56	PRORATION
ACAR LEASING LTD	21-MV-SEE BACK UP	$2,717.65	PRORATION
ACAR LEASING LTD	21-MV-300364	$277.80	PRORATION
ACAR LEASING LTD	20-MV-300777	$241.54	PRORATION
ARBIETO-CORTEZ WILFREDO	21-MV-302905	$59.29	PRORATION
BELIVEAU PRENA	21-MV-305200	$13.68	PRORATION
BRENNAN TIMOTHY PATRICK	21-MV-307182	$78.06	PRORATION
CADE JOHN B	21-MV-309026	$17.97	PRORATION
CARIAS YONI E LLC	21-MV-309992	$97.80	PRORATION
CARNEY TARA ERIN	21-MV-310084	$35.76	PRORATION
CCAP AUTO LEASE LTD	21-MV-311159	$503.31	PRORATION
CCAP AUTO LEASE LTD	21-MV-311092	$699.52	PRORATION
	21-MV-311199	$319.75	PRORATION
	21-MV-311318	$250.53	PRORATION
CCAP AUTO LEASE LTD	21-MV-311104	$305.56	PRORATION
	21-MV-311363	$505.05	PRORATION
CEJA MARIA C	21-MV-311535	$65.08	PRORATION
CHAUVIN DEBRA LYNN	21-MV-312006	$63.25	PRORATION
CODY JESSICA L	21-MV-313062	$145.96	PRORATION
CORBO CHARLES ROBERT	21-MV-314055	$31.17	PRORATION
CUBITO COREY JOSEPH	21-MV-315074	$727.25	PRORATION
DAIMLER TRUST	21-MV-315546	$704.34	PRORATION
	21-MV-315560	$498.29	PRORATION
	21-MV-315587	$531.83	PRORATION

ITEM #5

AGENDA

NOVEMBER 10TH 2022

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE | APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
DALEY KEVIN FRANCIS	21-MV-315728	$23.10	PRORATION
	21-MV-315727	$47.50	PRORATION
DELLINGER RICHARD NICHOLAS	21-MV-316925	$23.43	PRORATION
DIFFIN MARIANNE INES	21-MV-317881	$548.56	PRORATION
EL FAR IBRAHIM KHALIL	21-MV-320030	$371.51	PRORATION
FAHED-JARAMANI FAHED	21-MV-321133	$16.42	PRORATION
FINANCIAL SER VEH TRUST	21-MV-322107	$52.25	PRORATION
FINANCIAL SER VEH TRUST	21-MV-322022	$272.19	PRORATION
	21-MV-322272	$819.50	PRORATION
	21-MV-322090	$267.92	PRORATION
FINANCIAL SER VEH TRUST	21-MV-322492	$67.97	PRORATION
FINANCIAL SER VEH TRUST	21-MV-322167	$548.07	PRORATION
	21-MV-322297	$259.67	PRORATION
FINANCIAL SER VEH TRUST	21-MV-322439	$135.31	PRORATION
FINANCIAL SER VEH TRUST	21-MV-322416	$281.42	PRORATION
GIRALDO MARINO	21-MV-325345	$11.85	PRORATION
GOMES EDIR ANTONIO	21-MV-326263	$66.78	PRORATION
	21-MV-326264	$148.20	PRORATION
GOTLIN ANDREW DAVID	21-MV-326910	$62.49	PRORATION
HIGGINS JAMES JOHN	21-MV-329896	$76.39	PRORATION
HONDA LEASE TRUST	21-MV-330950	$42.38	PRORATION
HONDA LEASE TRUST	21-MV-330383	$561.78	PRORATION
	21-MV-330450	$42.84	PRORATION
	21-MV-331286	$521.60	PRORATION
HONDA LEASE TRUST	21-MV-331163	$130.64	PRORATION

AGENDA

NOVEMBER 10TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
HONDA LEASE TRUST	21-MV-330401	$162.11	PRORATION
	21-MV-330822	$229.02	PRORATION
HONDA LEASE TRUST	21-MV-330902	$217.69	PRORATION
	21-MV-330926	$379.10	PRORATION
	21-MV-331331	$53.62	PRORATION
HYUNDAI LEASE TITLING TRUST	21-MV-332101	$479.16	PRORATION
HYUNDAI LEASE TITLING TRUST	21-MV-SEE ATTACHED	$3,183.55	PRORATION
IMHOFF JOHN W JR	21-MV-332613	$52.52	PRORATION
JAVIER'S LANDSCAPING LLC	21-MV-332421	$103.92	PRORATION
	21-MV-333383	$39.46	PRORATION
JENSEN JOSEPH ANDREW	21-MV-333616	$211.69	PRORATION
	21-MV-333617	$334.53	PRORATION
JENSEN JOSEPH	21-MV-333619	$172.36	PRORATION
JONES MICHELLE	21-MV-333084	$102.92	PRORATION
JORDAN'S CARPENTRY & SERV LLC	21-MV-334169	$14.60	PRORATION
JP MORGAN CHASE BANK	21-MV-334370	$425.84	PRORATION
	21-MV-334503	$418.28	PRORATION
	21-MV-334660	$365.48	PRORATION
	21-MV-335008	$176.99	PRORATION
JP MORGAN CHASE BANK	21-MV-334820	$49.76	PRORATION
	21-MV-335047	$558.27	PRORATION
	21-MV-335119	$490.89	PRORATION
	21-MV-335146	$365.88	PRORATION
	21-MV-335154	$49.66	PRORATION

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NOVEMBER 10TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
JP MORGAN CHASE BANK	21-MV-332613	$495.30	PRORATION
	21-MV-334801	$478.33	PRORATION
	21-MV-334995	$177.02	PRORATION
JP MORGAN CHASE BANK	21-MV-335342	$595.99	PRORATION
	21-MV-408446	$475.07	PRORATION
JP MORGAN CHASE BANK	21-MV-333444	$356.55	PRORATION
JP MORGAN CHASE BANK	21-MV-334711	$495.30	PRORATION
	21-MV-334886	$95.03	PRORATION
KELLEY PAMELA A	21-MV-335924	$52.40	PRORATION
KENNY JOHN F	21-MV-336041	$825.78	PRORATION
KINLOCK ALBERT W	21-MV-336432	$20.41	PRORATION
LAMETTA & SONS CONSTRUCTION INC	21-MV-337800	$51.70	PRORATION
LEBLANC JENNIFER A	21-MV-338583	$256.04	PRORATION
LUCERO-OLIVARES MANUEL ANTONIO	21-MV-340364	$15.78	PRORATION
MCGONIGLE LAWRENCE J	21-MV-343421	$12.09	PRORATION
MCINTYRE LEE JOSEPH	21-MV-343515	$46.75	PRORATION
MORALES MARIA C	21-MV-346056	$15.24	PRORATION
MORA-QUESADA KEMBERY MAILID	21-MV-345973	$109.27	PRORATION
MR. FIX IT HANDYMAN SERVICES INC	21-MV-346598	$17.70	PRORATION
NISSAN INFINITI LLC	21-MV-348436	$307.44	PRORATION
	21-MV-348682	$421.93	PRORATION
	21-MV-348733	$175.61	PRORATION
NISSAN INFINITI LT LLC	21-MV-348039	$99.11	PRORATION
	21-MV-348149	$382.66	PRORATION
	21-MV-348491	$437.87	PRORATION
	21-MV-348737	$176.32	PRORATION

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NOVEMBER 10TH 2022

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE

APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
NISSAN INFINITI LT LLC	21-MV-348182	$439.27	PRORATION
	21-MV-348226	$303.91	PRORATION
	21-MV-348251	$306.92	PRORATION
	21-MV-348252	$270.27	PRORATION
	21-MV-348311	$465.90	PRORATION
PARISI GETINICH NOELLE M	21-MV-351288	$24.52	PRORATION
PIERRE DOMENICA D	21-MV-352924	$13.10	PRORATION
RICHARDSON SADIE MAE	21-MV-355793	$130.55	PRORATION
RIVAS-EVANS JOSE DANIEL	21-MV-356065	$87.54	PRORATION
RIVERA ORLANDO	21-MV-356211	$47.68	PRORATION
RIVERA VERONICA G	21-MV-356231	$48.75	PRORATION
	21-MV-356230	$87.44	PRORATION
	21-MV-356232	$83.73	PRORATION
ROONEY BRIAN P	21-MV-357371	$78.51	PRORATION
ROWLEY DAVID G	21-MV-357772	$54.33	PRORATION
SCHNEIDER JEANETTE MARIE	21-MV-359818	$36.41	PRORATION
SOLANO DOMINICK	21-MV-362090	$49.78	PRORATION
SUASNAVAS FANNY P	21-MV-363416	$25.05	PRORATION
TELO STEVENSON	21-MV-364493	$105.75	PRORATION
TOYOTA LEASE TRUST	21-MV-365965	$537.34	PRORATION
	21-MV-366222	$483.54	PRORATION
TOYOTA LEASE TRUST	21-MV-366102	$802.56	PRORATION
TOYOTA LEASE TRUST	21-MV-366500	$513.52	PRORATION
TOYOTA LEASE TRUST	21-MV-366225	$314.18	PRORATION
TOYOTA LEASE TRUST	21-MV-366117	$544.26	PRORATION
TOWN COUNTRY DOOR	21-MV-365794	$11.12	PRORATION

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NOVEMBER 10TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
USB LEASING LT	21-MV-367875	$47.08	PRORATION
VALDEZ-MORILLO DALFO AMAURIS	21-MV-366497	$83.09	PRORATION
VAULT TRUST	20-21-MV-SEE ATTACHED	$5,366.38	PRORATION
VAULT TRUST	21-MV-368858	$329.50	PRORATION
	21-MV-368866	$569.83	PRORATION
	21-MV-368870	$604.31	PRORATION
	21-MV-368925	$315.94	PRORATION
VAULT TRUST	21-MV-368840	$64.45	PRORATION
	21-MV-368884	$78.55	PRORATION
VAULT TRUST	20-MV-416355	$508.59	PRORATION
	21-MV-368989	$678.10	PRORATION
VCFS AUTO LEASING CO	21-MV-SEE BACK UP	$7,836.83	PRORATION
VCFS AUTO LEASING CO	21-MV-369268	$485.18	PRORATION
VCFS AUTO LEASING CO	21-MV-369165	$462.80	PRORATION
VEGA ANDRES	21-MV-369319	$419.01	PRORATION
VENEGAS DIANA	21-MV-369598	$220.82	PRORATION
VICENZI RICHARD M	21-MV-373696	$12.34	PRORATION
VICENZI RICHARD M	21-MV-373699	$19.95	PRORATION
VW CREDIT LEASING LTD	21-MV-370692	$722.98	PRORATION
VW CREDIT LEASING LTD	21-MV-SEE BACK UP	$2,631.30	PRORATION
WALSH DAVID T	21-MV-371005	$16.06	PRORATION
YANKEE AUTO MANAGEMENT LLC	21-MV-372764	$1,002.85	PRORATION
ZDANOWICZ PAULINA	21-MV-373264	$13.22	PRORATION

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NOVEMBER 10TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED	REASON

REAL ESTATE

DIANA MICHAEL &		
DIANA ALEXANDRA		
66 MURRAY ST		
5-19-200-0	20-RE-123107 $183.50	SEW CODE CHG
KANTZAS ANTHONY S &		
OSUCH LAUREN E		
24 LAUREL ST	19-RE-113721 $358.98	
3-12-14-0	20-RE-113693 $718.32	CERT OF CORR
KANTZAS NICHOLAS		
24 LAUREL ST		
3-12-14-0	19-RE-113721 $358.98	CERT OF CORR
ROSSETTI LOIS		
66 MURRAY ST	19-RE-123120 $367.00	
5-19-200-0	20-RE-123107 $183.50	SEW CODE CHG
THOMAS LEONARD A JR		
7 BETTSWOOD RD		
1-71-114-0	20-RE-125504 $4,203.41	PAID WRONG PAR

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NOVEMBER 10TH 2022

CLAIMS COMMITTEE MEETING

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

PERSONAL PROPERTY

PAY TO:	**BILL No & AMOUNT REFUNDED**		**REASON**
CHEP USA	21-PP-200595	$179.36	REMOVE PENALTY
LA ESQUINA DELI & GROCERY	21-PP-201661	$38.80	
LIALOS MINAS MD	20-PP-201166	$950.42	EQUIP DONATED

ACAR LEASING LTD

BILL #	PLATE #	VIN#	AMOUNT
20-300707	C152471	1GCUKREC8JF164128	$ 139.17
21-300640	C152471	1GCUKREC8JF164128	$ 896.80
21-300321	AR68093	3GNAXUEVXKL196019	$ 423.49
21-300419	AU93742	1GCGTDEN7K1307518	$ 138.81
21-300627	AS09947	3GKALVEX0KL237466	$ 173.97
21-300661	AW48160	1GNEVGKW9LJ167092	$ 689.28
21-300730	AS76695	3GNCJNSB8KL221882	$ 256.13
		TOTAL	$ 2,717.65

HYUNDAI LEASE TITLING TRUST

BILL #	PLATE #	VIN#	AMOUNT
21-331974	AT52573	KMHTH6AB4KU011468	$ 295.93
21-331995	AP92463	KNDPMCAC6K7501661	$ 348.51
21-332040	AP73280	5XYPGDA32KG451406	$ 508.98
21-332042	AR55964	5XYPHDA59KG465401	$ 671.80
21-332089	BC48156	KM8K53AG9MU099533	$ 968.24
21-332212	AP93811	KNDPNCAC0K7529811	$ 345.34
21-332365	AT52560	KM8K6CAA4KU325113	$ 44.75
		TOTAL	**$ 3,183.55**

VAULT TRUST

BILL #	PLATE #	VIN#	AMOUNT
20-367104	AL01654	1C4RJFCG0HC865660	$ 514.65
20-367130	AP50374	1C4PJMDN6KD271066	$ 148.38
20-367245	460LEO	ZASFAKBN2J7B78004	$ 50.94
21-368820	460LEO	ZASFAKBN2J7B78004	$ 640.36
20-367247	AN27545	1C4PJMDX8KD126659	$ 192.28
20-367258	AN35058	ZARFAEEN2J7578950	$ 366.79
20-367313	AK01028	1C6RR7LG5HS611020	$ 588.65
20-416379	AP20248	3C4NJDBB4JT315607	$ 137.77
21-368780	AR98448	3C4NJDBB5KT598598	$ 425.48
21-368829	AR98309	2C4RC1GG7KR576992	$ 616.62
21-368836	AS64807	1C4PJMDX6KD245990	$ 219.45
21-368838	AS01092	ZASPAKBN0K7C43535	$ 714.33
21-368852	AU73028	1C4PJMDX2LD515640	$ 240.39
21-368856	AR90581	ZASFAKBN1J7C28326	$ 480.29
		TOTAL	**$ 5,336.38**

VCFS AUTO LEASING CO

BILL #	PLATE #	VIN#	AMOUNT
21-369102	BD70791	YV4162UK1N2655903	$ 384.95
21-369127	AS01701	YV4102PK5K1437672	$ 643.34
21-369153	AW49802	YV4102RK9L1477400	$ 393.55
21-369158	AS65318	7JRA22TM2KG006774	$ 397.51
21-369164	AW87318	YV4A22RK3K1390732	$ 694.19
21-369212	AT28859	YV4102PK0K1479635	$ 482.26
21-369224	AT64809	YV4162UM3K2122299	$ 282.49
21-369250	AP78718	YV4102PKXJ1377676	$ 718.59
21-369254	AP78741	YV4162UM5L2248651	$ 527.51
21-369255	AR94660	YV4162UM2K2098318	$ 424.16
21-369266	BD31518	YV4BR0CL3M1769271	$ 620.31
21-369272	BD31509	YV4A22PKXM1771032	$ 607.30
21-369277	AS01719	LYVA22RL1KB219854	$ 808.32
21-369280	AD23535	YV4102PM7K1421975	$ 601.48
21-369288	AU08801	7JRA22TK5KG009490	$ 250.87
		TOTAL	**$ 7,836.83**

VW CREDIT LEASING LTD

BILL #	PLATE	VIN	AMOUNT
21-370329	455ELN	WA1BNAFY4K2032304	$ 222.59
21-370351	AT55619	WA1ANAFY7K2046676	$ 129.12
21-370383	AN62463	3VV2B7AX8JM137775	$ 92.43
21-370474	AY22237	WAUB4AF48LA055580	$ 296.99
21-370532	AR76816	WA1EVAF1XKD006570	$ 1,245.34
21-370558	820ZPK	1VWLA7A34KC001792	$ 152.70
21-370582	AG02012	1VWLA7A34KC001792	$ 222.59
21-370610	AY73431	WAUDNAF40LA073528	$ 197.15
21-370785	BD61008	WAUDAAF47MN015390	$ 72.39
		TOTAL	**$ 2,631.30**

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DECEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
ABADILLO-SIAN DORIS ISABEL	20-MV-300154	$98.53	PRORATION
ACAR LEASING LTD	21-MV-300565	$381.97	PRORATION
	21-MV-300499	$638.74	PRORATION
ACAR LEASING LTD	21-MV-300250	$653.76	PRORATION
ACAR LEASING LTD	21-MV-300704	$141.15	PRORATION
ANDERSON ROBERT A	21-MV-302366	$145.76	PRORATION
ANGRAND KETNEL	21-MV-302577	$75.96	PRORATION
BENNETT JACK E	21-MV-305478	$297.51	PRORATION
BRITO OMAR J	21-MV-307304	$97.86	PRORATION
BRONCATI ELIZABETH MARGARET	20-MV-307323	$16.55	PRORATION
	21-MV-307385	$219.67	PRORATION
DAIMLER TRUST	21-MV-315548	$720.51	PRORATION
DAVIS KIMBERLEY MARIE	21-MV-316578	$155.57	PRORATION
DIES MARY K	21-MV-317848	$45.00	PRORATION
DUFF CHRISTOPHER	21-MV-318930	$315.34	PRORATION
ED'S GARAGE DOORS LTD	21-MV-319883	$40.07	PRORATION
ED'S GARAGE DOORS LTD	21-MV-319841	$17.33	PRORATION
ELY BRIAN DAVID	19-MV-320625	$22.20	PRORATION
	20-MV-319820	$22.26	PRORATION
E-Z WAY TRANSPORTATION LLC	21-MV-319280	$349.12	PRORATION
FINANCIAL SER VEH TRUST	21-MV-322111	$781.72	PRORATION
	21-MV-322129	$281.42	PRORATION
	21-MV-322189	$343.91	PRORATION
FINANCIAL SER VEH TRUST	21-MV-SEE ATTACHED	$9,809.34	PRORATION

FINANCIAL SER VEH TRUST

BILL #	PLATE #	VIN#	AMOUNT
21-322206	AR43152	WBA8B7C56JA585480	$ 281.57
21-322209	AS94991	WBS8M9C57J5L71530	$ 636.61
21-322224	AS29396	5UXTR9C57KLE13602	$ 633.83
21-322227	AA81712	WBXHT3C38J5K23623	$ 592.59
21-322240	AR43177	5UXCR6C53KLK82339	$ 943.72
21-322266	AT57087	5UXTR9C50KLE21704	$ 422.54
21-322276	AJ12105	WBA2J3C09L7F62056	$ 728.99
21-322279	321ZRV	5UXCR6C54KLL02632	$ 419.02
21-322280	AR43247	WBXHT3C3XJ3F03896	$ 431.02
21-322342	AF27305	WBA4J3C58KBL08481	$ 267.92
21-322363	AS41109	WBA8Z9C57KB220759	$ 504.50
21-322424	987YNJ	3MW5R7J08L8B26486	$ 584.30
21-322441	AT62628	WMZYT3C59K3E96049	$ 500.66
21-322465	AS82924	5UXJU2C57KLN65079	$ 758.17
21-322490	AU20773	WBA5R7C58KAJ80642	$ 272.71
21-322499	AS82937	5UXTR9C59KLP89277	$ 422.54
21-322517	AV19540	WMZYX1C04L3L16844	$ 538.08
21-322521	AL93112	5UXTY9C08M9G20880	$ 870.57
			$ 9,809.34

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DECEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
FLAHERTY TIMOTHY MICHAEL	21-MV-322283	$125.03	PRORATION
	21-MV-322719	$131.10	PRORATION
FRYZ MYKOLA	20-MV-323255	$69.31	PRORATION
FULTZ GARRETT PATRICK	20-MV-405630	$45.12	PRROATION
	21-MV-323886	$209.49	PRORATION
GANDARA-PULIDA JAVIER E	21-MV-324341	$198.25	PRORATION
HALL JONATHAN D	21-MV-328370	$25.80	PRORATION
HONDA LEASE TRUST	21-MV-330940	$306.44	PRORATION
HONDA LEASE TRUST	21-MV-330371	$343.36	PRORATION
	21-MV-331016	$592.10	PRORATION
HYUNDAI LEASE	21-MV-332192	$79.52	PRORATION
HYUNDAI LEASE	21-MV-332201	$68.64	PRORATION
HYUNDAI LEASE	21-MV-332085	$484.03	PRORATION
	21-MV-332297	$382.66	PRORATION
JARVIS TIMOTHY E	20-MV-332406	$34.70	PRORATION
JP MORGAN CHASE BANK NA	21-MV-334665	$223.72	PRORATION
JP MORGAN CHASE BANK NA	21-MV-334331	$473.34	PRORATION
	21-MV-334503	$46.28	PRORATION
	21-MV-334927	$491.22	PRORATION
	21-MV-334955	$418.10	PRORATION
JP MORGAN CHASE BANK NA	21-MV-334435	$405.09	PRORATION
	21-MV-334437	$399.03	PRORATION
	21-MV-334845	$49.66	PRORATION
KNETTEL KAREN	21-MV-336630	$338.80	PRORATION

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DECEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
KRIEGER BEVERLY M	21-MV-337126	$47.68	PRORATION
KRIEGER KENNETH BARRY	21-MV-331734	$20.26	PRORATION
LARGE JENNIFER A	21-MV-338123	$102.92	PRORATION
LARGE THOMAS	21-MV-338124	$79.98	PRORAITON
	21-MV-338125	$97.55	PRORATION
LEVINSON JOANNE E	20-MV-409334	$25.93	PRORATION
LISEE JOHN L & THERESA	21-MV-339440	$136.07	PRORATION
	21-MV-339441	$145.05	PRORATION
LULE KEVIN M	21-MV-339488	$44.56	PRORATION
MARGINEAN RARES AUGUSTIN	21-MV-341797	$159.95	PRORATION
	21-MV-341796	$262.33	PRORATION
MARIN LUCIO	21-MV-341840	$79.58	PRORATION
MAXE-LOPEZ RAUL	21-MV-342885	$216.62	PRORATION
MCCABE BARBARA ANN	21-MV-342885	$23.59	PRORATION
MICHAEL-GORSKI LINDSAY A	21-MV-344621	$163.92	PRORATION
NACKLEY DAVID MITHCELL	21-MV-347205	$45.33	PRORATION
NISSAN INFINITI LT LLC	21-MV-348423	$460.14	PRORATION
NISSAN INFINITI LT	21-MV-348161	$460.14	PRORATION
OPREA EUSEBIE C	21-MV-349931	$94.39	PRORATION
SEGALLA KEVIN	21-MV-360218	$132.05	PRORATION
SEGALLA MICHELLE MOHLER	21-MV-360220	$71.32	PRORATION
SINGH BAKHSHISH	21-MV-361460	$30.62	PRORATION
SLOVIN FAMILY CHIROPRACTIC CENTER	21-MV-361690	$16.57	PRORATION
THE ODD JOB CO INC	21-MV-364738	$122.57	PRORATION

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DECEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
THY ROSETTE PM	21-MV-365066	$26.11	PRORATION
TOYOTA LEASE TRUST	21-MV-366355	$790.59	PRORATION
	21-MV-366356	$723.77	PRORATION
TOYOTA LEASE TRUST	20-MV-364709	$267.53	PRORATION
	20-MV-364903	$428.67	PRORATION
TOYOTA LEASE TRUST	21-MV-365907	$280.88	PRORATION
	21-MV-366548	$576.84	PRORATION
	21-MV-366746	$286.64	PRORATION
TOYOTA MOTOR CREDIT CORP	21-MV-366264	$708.94	PRORATION
	21-MV-366830	$353.96	PRORATION
USB LEASING LTD	21-MV-367831	$629.81	PRORATION
VAULT TRUST	19-MV-411510	$120.08	PRORATION
	20-MV-367206	$163.79	PRORATION
	21-MV-368918	$182.81	PRORATION
VAULT TRUST	20-MV-367128	$164.89	PRORATION
	20-MV-367337	$637.16	PRORATION
	20-MV-367346	$706.47	PRORATION
VCFS AUTO LEASING CO	21-MV-416490	$798.17	PRORATION
VCFS AUTO LEASING CO	21-MV-369283	$865.39	PRORATION
VW CREDIT LEASING LTD	21-MV-370371	$304.31	PRORATION
VW CREDIT LEASING LTD	21-MV-370566	$283.49	PRORATION
	21-MV-370739	$192.74	PRORATION
WILLIAMS CHRISTINE	21-MV-371977	$15.99	PRORATION
WOODMAN CLARE ELIZABETH	21-MV-370759	$11.25	PRORATION

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DECEMBER 8TH 2022

CLAIMS COMMITTEE MEETING

REFUNDS PROCESSED CLAIMS COMMITTEE | APPROVED BY TAX COLLECTOR

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
WOOTEN STEVE M	21-MV-372574	$75.96	PRORATION
ZHANGALLIMBAY-MEJIA WILSON M	21-MV-373415	$81.14	PRORATION
ZULLO LORENZO P JR	21-MV-373534	$13.13	PRORATION

REAL ESTATE

CORELOGIC TAX SERVICE 5 RENZULLI RD 5-8-38-0	21-RE-126298	$942.88	OVER PYMT
GOMEZ LAURA CAROLINA BIDO 218 WOLFPIT AVE 5-18-21-0	21-RE-110887	$764.00	CORR SEWER
MARINI ALEX & MARINI KATHY 68 MYRTLE ST 3-17-45A-0	21-RE-116782	$46.35	BAL VET EXMP

PERSONAL PROPERTY

DUNCAN GARDENING & LANDSCAPING	21-PP-200941	$519.84	BUSINESS MOVED
FLIK INTERNATION CORP	21-PP-201166	$614.91	NOT LOCATED IN NWLK

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: Monday, December 5, 2022
Re: **Narrative for November 2022 Tax Collector's Report**

There was no Finance and Claims Committee meeting in November 2022 and no narrative was submitted (for October 2022).

As of the end of November, 2022, having concluded the first five months of the fiscal year, we had collected in excess of $199 million against our $361 million adjusted levy, or **55.24%**. We also collected **51.5%** of our sewer use levy, more than $9 million, and **78.87%** of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year (November, 2021) we are slightly ahead relative to taxes (0.42%), sewer use (0.06%); and behind with the IPP fee (-3.59%).

With regard to prior years' collections, through the end of November 2022, we show a net collection of only $611,000 since July 1, 2022. This amount is more than $2.6 million less than what we collected during the first five months of the prior fiscal year. This number is *net* of court stipulated tax credits and other adjustments beyond our control, which have eroded our prior years' collections during this fiscal year. Some variance between last year and this year is also to be expected, since we held a tax sale in October 2021, and there was more robust payment activity involved with the tax sale. However, just since last month's report, you can see the erosion in prior years' collections, a portion of which has been transferred to current bills in the form of credits. You can also see the erosion of the current tax levy, now down more than $8 million since the beginning of this fiscal year ("change in levy" at the top of the page, near right).

With the assistance of the IT Division, we implemented an upgrade to the Munis property tax software system over the Columbus Day weekend in early October. This was necessary, as the prior version of the software will no longer be supported by the vendor. This upgrade should be distinguished from a separate endeavor, namely our conversion to a new software system that is scheduled to occur in March and April 2023. That conversion involves only the assessment and collection divisions and does not affect other city departments that will continue to use the Munis / Tyler Technology financial and other systems.

The upgrade did not go as well as we had hoped and the current version of the assessment and collection software we are using has significant issues. We have been holding weekly online meetings with the vendor trying to iron these out. The CFO has reached out to higher level decisionmakers at the vendor in an effort to obtain better customer service and response for us. Due to changes in the format of reports in the upgraded system, we were not able to timely close the month of October and had similar issues with November. We are experiencing other problems as well, including the system running very slowly, and many functions taking significantly longer than expected.

November is the time when we usually run the files for the second installment billing. I gave a detailed timeline for this in my September 2022 narrative report. Unfortunately, again in part due to the software upgrade, that schedule will not be achievable. My division relies on the Assessor's office for data that we use for our billing, but for various reasons they were not able to provide that data according to the usual timeline. We are hoping to make a decision this week whether to proceed at this time *without* the supplemental motor vehicle billing, and to bill that separately, later. Supplemental motor vehicle taxes are for newly registered vehicles that are added to the tax rolls subsequent to the "grand list" date of October 1, 2021 - first time registration, not registration renewed. Those vehicles need to be priced in some cases, and there is other work involved to prevent duplicate billing. Normally, all these bills would have already been at the printer, and bills would be in the mail by December 10 – 12. Moving forward with second installment bills at this time without the supplemental motor vehicle bills would allow us to have at least the bulk of our bills in the mail before the Christmas holiday. Our schedule has been further compromised because the data export functions in the upgraded software are not working as they should, and we are relying on the vendor to fix these problems before we can do anything.

We are also trying to prepare for our new assessment and collection software conversion in March 2023 (again, not to be confused with the current *upgrade* to the existing software). Looking ahead to that time, we will hope to get delinquent notices in the mail in early to mid-February 2023, and file our lien continuing certificates by the first week of March 2023, in advance of the software conversion later that month. My division has been having weekly and / or twice weekly online meetings with the new vendor to work on data conversion and programming in this new system. These meetings have been productive, and we are making good progress.

All of this has been very time consuming. Time spent dealing with the current vendor and system problems, and time spent with the new vendor on trying to set up for the new system, have taken senior staff away from regular duties that are usually performed at this time of year. Additionally, our division remains short staffed due to two vacancies out of our eight person staff. We expect to fill those vacancies but have not been able to move forward with recruiting due to these other more pressing issues.

We have made progress working with and providing data to the collection agency that the Common Council approved earlier this year. That agency will be billing, on our behalf, for suspended motor vehicle accounts for which the city has no valid address. In some cases, individuals will now be contacted about bills going back as far as 15 years, the amount of time property tax bills are collectible in Connecticut. In many cases, the taxpayers might have no idea they owed these bills. Understandably, these types of mailings generate many questions. My division will ensure that other departments, including the Assessor's Office, the Mayor's Office, and Customer Service, are aware of this mailing before it happens so they will be better able to respond. As of this writing, it is expected that mailing will occur within the next week to ten days. The Assessor's office will be responsible for reviewing information from taxpayers who claim they are being improperly billed for vehicles. If a taxpayer is able to prove that the billing is incorrect, and if that information is submitted within the time allowed by state law, the Assessor may remove the bill from the tax rolls; however, if too much time has passed, the Assessor is not able to make adjustments beyond a complete removal of the bill. This responsibility rests with the office of the Assessor, not the tax collector or the collection agency, and the assessors are required to follow the parameters set by state law.

I am prepared to respond to questions and will continue to keep all stakeholders informed of our progress.

ITEM #7

TAX COLLECTOR'S REPORT
OCTOBER 2022

FISCAL YEAR 2022-2023 (2021 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 22 - OCT 22	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$27,605,498.25	$23,413,244.38	84.81%	$27,262,575.65	($342,922.60)	85.88%
PERSONAL PROPERTY	$26,217,238.98	$12,166,076.98	46.40%	$21,819,922.75	($4,397,316.23)	55.76%
REAL ESTATE	$315,360,461.09	$161,000,525.22	51.05%	$313,290,250.79	($2,070,210.30)	51.39%
TOTAL TAX	**$369,183,198.32**	**$196,579,846.58**	**53.25%**	**$362,372,749.19**	**($6,810,449.13)**	**54.25%**
SEWER USE	$17,981,973.00	$8,979,885.13	49.94%	$17,608,217.56	($373,755.44)	51.00%
IPP FEE	$190,750.00	$148,883.64	78.05%	$193,000.00	$2,250.00	77.14%

FISCAL YEAR 2021-2022 (2020 GRAND LIST)	ORIGINAL LEVY	JUN 21 - OCT 21				
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%
TAX DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$15,827,561.10	$6,300,007.76	-0.60%	$12,846,046.70	($2,981,514.40)	-0.19%
SEWER DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$1,493,288.00	$596,630.56	-0.90%	$1,246,272.56	($247,015.44)	-0.24%
IPP DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$3,750.00	($6,544.81)	-5.07%	$3,000.00	($750.00)	-4.66%

BACK TAXES COLLECTED	FISCAL YR 2022-2023 (JUL 22 - OCT 22)	FISCAL YR 2021-2022 (JUL 21 - OCT 21)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$933,011.41	$1,424,537.52	($491,526.11)
PRIOR SEWER USE FEE	$88,003.82	$156,842.91	($68,839.09)
PRIOR IPP FEE	$1,895.34	$6,791.12	($4,895.78)
TOTAL PRIOR TAX, SEWER & IPP	**$1,022,910.57**	**$1,588,171.55**	**($565,260.98)**
CURRENT INTEREST	$321,850.69	$323,092.15	($1,241.46)
PRIOR INTEREST	$288,070.77	$837,888.18	($549,817.41)
SEWER USE FEE INTEREST	$24,077.55	$57,245.72	($33,168.17)
IPP FEE INTEREST	$1,349.70	$3,166.96	($1,817.26)
TOTAL INTEREST COLLECTED	**$635,348.71**	**$1,221,393.01**	**($586,044.30)**
PRIOR LIEN FEE	$5,143.51	$9,910.27	($4,766.76)
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	**$5,143.51**	**$9,910.27**	**($4,766.76)**
MISC FEES COLLECTED	**$57,808.25**	**$239,032.64**	**($181,224.39)**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$1,721,211.04**	**$3,058,507.47**	**($1,337,296.43)**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

TAX COLLECTOR'S REPORT
NOVEMBER 2022

FISCAL YEAR 2022-2023 (2021 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 22 - NOV 22	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$27,605,498.25	$23,729,955.93	85.96%	$27,228,050.25	($377,448.00)	87.15%
PERSONAL PROPERTY	$26,217,238.98	$12,211,649.12	46.58%	$21,819,922.75	($4,397,316.23)	55.97%
REAL ESTATE	$315,360,461.09	$163,509,738.93	51.85%	$312,021,771.39	($3,338,689.70)	52.40%
TOTAL TAX	**$369,183,198.32**	**$199,451,343.98**	**54.03%**	**$361,069,744.39**	**($8,113,453.93)**	**55.24%**
SEWER USE	$17,981,973.00	$9,067,415.14	50.43%	$17,608,217.56	($373,755.44)	51.50%
IPP FEE	$190,750.00	$152,024.14	79.70%	$192,750.00	$2,000.00	78.87%

FISCAL YEAR 2021-2022 (2020 GRAND LIST)	ORIGINAL LEVY	JUN 21 - NOV 21				
AUTOMOBILE-REGULAR	$21,672,160.18	$19,404,130.03	89.53%	$21,376,421.54	($295,738.64)	90.77%
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	**$353,355,637.22**	**$191,598,416.55**	**54.22%**	**$349,515,564.25**	**($3,840,072.97)**	**54.82%**
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%
TAX DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$15,827,561.10	$7,852,927.43	-0.20%	$11,554,180.14	($4,273,380.96)	0.42%
SEWER DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$1,493,288.00	$651,776.58	-0.61%	$1,247,223.16	($246,064.84)	0.06%
IPP DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$3,750.00	($4,654.31)	-4.09%	$2,750.00	($1,000.00)	-3.59%

BACK TAXES COLLECTED	FISCAL YR 2022-2023 (JUL 22 - NOV 22)	FISCAL YR 2021-2022 (JUL 21 - NOV 21)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	($298,304.71)	$1,502,879.10	($1,801,183.81)
PRIOR SEWER USE FEE	$95,160.78	$160,267.13	($65,106.35)
PRIOR IPP FEE	$1,716.23	$6,791.12	($5,074.89)
TOTAL PRIOR TAX, SEWER & IPP	**($201,427.70)**	**$1,669,937.35**	**($1,871,365.05)**
CURRENT INTEREST	$375,718.75	$358,371.94	$17,346.81
PRIOR INTEREST	$334,229.27	$868,371.57	($534,142.30)
SEWER USE FEE INTEREST	$27,234.56	$58,904.41	($31,669.85)
IPP FEE INTEREST	$1,557.91	$3,256.96	($1,699.05)
TOTAL INTEREST COLLECTED	**$738,740.49**	**$1,288,904.88**	**($550,164.39)**
PRIOR LIEN FEE	$5,719.51	$10,274.24	($4,554.73)
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	**$5,719.51**	**$10,274.24**	**($4,554.73)**
MISC FEES COLLECTED	**$68,442.95**	**$250,718.25**	**($182,275.30)**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$611,475.25**	**$3,219,834.72**	**($2,608,359.47)**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

Oak Hills Park Authority
September 2022 Financial Commentary

Operations Updates:

- Golf rounds are 2% over budget for the first three months of FY23. Cart rentals and discount ID card sales also exceeded expectations. Dry weather and the current popularity of golf helped push rounds so high.
- OHPA is planning on some capital improvement expenditures as we head into the off-season.

YTD Financial Highlights:

- FY23 YTD net operating income was over budget by $125k and we ended September with a $656k cash balance.
    - Revenue was over-budget by $131k thanks to strong golf and cart rounds.
    - Expenses were $6k higher than budget mainly due much higher than normal water expense due to the dry, hot conditions; offset by lower than expected wages as a result of being understaffed.
- OHPA made $43k in repayments to the City for the first three months of this fiscal year.

Other:

- The annual fiscal audit is complete with the report to be issued imminently. Once the report is issued, OHPA will pay down our debt to the City of Norwalk by 1% of the annual golf revenue for FY22.
- Our LOC expires in Nov so the Controller will be working with our bank shortly to do the standard annual extension. We need our signed audit report in order to complete this.

Updated through *9/30/2022*

Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	16,213	17,991	1,778	11.0%	Hot, dry weather helped raise expected golf rounds and cart rentals
	Non-Revenue Rounds	3,227	1,871	(1,356)	-42.0%	Includes season passholder rounds
	Total Rounds	19,440	19,862	422	2.2%	
	Carts	11,081	11,587	506	4.6%	Hot, dry weather helped raise expected golf rounds and cart rentals
	ID Cards	60	84	24	40.0%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	794,382	920,247	125,865	15.8%	Driven mostly by greens fees, but revenue in general is higher across the board
	Tennis Revenue	25,200	25,200	-	0.0%	
	Restaurant Revenue	30,000	30,003	3	0.0%	
	Other Revenue	342	5,919	5,577	1630.7%	Budget does not include a portion of booking fee revs from GolfNow
	Total Revenue	**849,924**	**981,369**	**131,445**	**15.5%**	
	Management Salary	57,293	42,653	(14,640)	-25.6%	Overall lower staffing
	Operations Salary	88,088	91,277	3,189	3.6%	Additional rounds / outings required slight overage in staffing needs
	Maintenance Salary	139,159	124,392	(14,767)	-10.6%	Overall lower staffing
	Employee Benefits	46,865	42,174	(4,691)	-10.0%	Driven by lower payroll taxes due to lower payroll expense
	Administrative	59,732	68,385	8,653	14.5%	Higher utilities for 1. fully operational restaurant and 2. pump house usage due to dry weather
	Interest & Insurance	25,018	24,165	(853)	-3.4%	
	Sales & Operations	2,105	3,551	1,446	68.7%	
	Park Maintenance	98,328	121,579	23,251	23.6%	Driven nearly entirely by an overage in water expense due to the very dry weather
	Park Equipment	22,996	23,077	81	0.4%	
	Carts	10,394	14,947	4,553	43.8%	Actual property tax on cart fleet came in over budget by nearly $5k
	Operating Expense	**549,978**	**556,200**	**6,222**	**1.1%**	
	Operating Income	**299,946**	**425,169**	**125,223**	**41.7%**	
Balance Sheet	Capital Improvements	(20,000)	(18,572)	1,428	-7.1%	Kitchen equipment; improvements to Halfway House; new boiler; fencing
	Line of Credit Balance	-	-	-		
	Cash Balance	541,465	655,686	114,221	21.1%	In line with operating income overage

Updated through ***9/30/2022***

		Rest of Year				
		Budget	**Proj.**	**Variance**	**Var %**	**Comments**
Sales	Revenue Rounds	18,961	18,961	-	0.0%	Projections are still in line with Budget
	Non-Revenue Rounds	3,773	3,773	-	0.0%	Projections are still in line with Budget
	Total Rounds	**22,734**	**22,734**	-	0.0%	
	Carts	12,959	12,959	-	0.0%	Projections are still in line with Budget
	ID Cards	1,137	1,137	-	0.0%	Projections are still in line with Budget

		Budget	**Proj.**	**Variance**	**Var %**	**Comments**
P&L	Golf Revenue	1,161,090	1,161,090	-	0.0%	Projections are still in line with Budget
	Tennis Revenue	17,600	17,600	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	50,000	50,000	-	0.0%	Projections are still in line with Budget
	Other Revenue	30,558	30,558	-	0.0%	Projections are still in line with Budget
	Total Revenue	**1,259,248**	**1,259,248**	-	**0.0%**	
	Salaries	654,897	654,897	-	0.0%	Projections are still in line with Budget
	Employee Benefits	113,869	113,869	-	0.0%	Projections are still in line with Budget
	Administrative	131,328	131,328	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	81,068	81,068	-	0.0%	Projections are still in line with Budget
	Sales & Operations	3,495	3,495	-	0.0%	Projections are back in line with Budget
	Park Maintenance	149,872	149,872	-	0.0%	Projections are still in line with Budget
	Park Equipment	70,504	70,504	-	0.0%	Projections are still in line with Budget
	Carts	11,661	11,661	-	0.0%	Projections are still in line with Budget
	Operating Expense	**1,216,694**	**1,216,694**	-	**0.0%**	
	Uncategorized Exp/Rev					
	Operating Income	**42,554**	**42,554**	-	**0.0%**	
Balance Sheet	Capital Improvements	(150,450)	(157,878)	(7,428)	4.9%	Golf Simulator, tennis court, restaurant and house improvements
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Cash Balance	285,814	405,362	119,548	41.8%	In line with above

Oak Hills Park Authority

FY22 Actual vs. Budget

ITEM #8

	September Act	September Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$180,555	$156,747	$23,808	15.2%	$643,239	$551,983	$91,255	16.5%
4020 · I.D. Cards	$770	$0	$770	0.0%	$7,735	$7,885	-$150	-1.9%
4025 · Season Pass	$9,763	$9,763	$0	0.0%	$27,690	$29,290	-$1,600	-5.5%
4030 · Tournament Fees	$19,551	$11,274	$8,277	73.4%	$42,016	$28,956	$13,060	45.1%
4050 · Cart Revenue	$54,067	$52,516	$1,551	3.0%	$201,512	$184,935	$16,577	9.0%
4060 · Golf Revenue - Gift Certif.	$450	$924	-$474	-51.3%	$5,017	$4,134	$883	21.4%
4070 · Gift & Rain Checks Redeemed	-$1,301	-$2,907	$1,606	-55.2%	-$6,962	-$12,802	$5,840	-45.6%
Total 4001 · Golf Revenue	**$263,855**	**$228,316**	**$35,539**	**15.6%**	**$920,247**	**$794,382**	**$125,865**	**15.8%**
4100 · Tennis Revenue	$8,400	$8,400	$0	0.0%	$25,200	$25,200	$0	0.0%
4200 · Rental Income	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4300 · Investment Income	$134	$101	$33	33.2%	$331	$242	$89	36.6%
4400 · Misc. Income	$1,986	$33	$1,952	5857.3%	$5,588	$100	$5,488	5487.8%
4500 · Golf Simulator Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4600 · Restaurant Income	$14,000	$30,000	-$16,000	-53.3%	$30,003	$30,000	$3	0.0%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$24,520**	**$38,534**	**-$14,014**	**-36.4%**	**$61,122**	**$55,542**	**$5,579**	**10.0%**
TOTAL REVENUE	**$288,375**	**$266,850**	**$21,525**	**8.1%**	**$981,369**	**$849,924**	**$131,444**	**15.5%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$13,664	$19,168	$5,504	28.7%	$42,653	$57,293	$14,640	25.6%
5030 · Operations	$26,631	$27,115	$484	1.8%	$90,901	$88,088	-$2,814	-3.2%
5040 · Operations O/T	$82	$0	-$82	0.0%	$376	$0	-$376	0.0%
5050 · Course Personnel	$25,356	$25,040	-$315	-1.3%	$76,624	$75,121	-$1,503	-2.0%
5060 · Course Personnel O/T	$4	$0	-$4	0.0%	$1,119	$0	-$1,119	0.0%
5070 · Seasonal Personnel	$8,479	$21,346	$12,867	60.3%	$36,345	$64,038	$27,693	43.2%
5075 · Outside Seasonal Personnel	$9,717	$0	-$9,717	0.0%	$10,071	$0	-$10,071	0.0%
5080 · Seasonal Personnel O/T	-$54	$0	$54	0.0%	$232	$0	-$232	0.0%
Total 5000 · PERSONNEL EXPENSE	**$83,878**	**$92,669**	**$8,792**	9.5%	**$258,322**	**$284,540**	**$26,218**	9.2%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$5,633	$6,919	$1,285	18.6%	$18,869	$21,705	$2,836	13.1%
5230 · State Unemployment	$1,959	$2,079	$120	5.8%	$8,020	$7,723	-$297	-3.8%
5250 · Health Insurance	$2,070	$2,800	$730	26.1%	$6,697	$8,400	$1,703	20.3%
5260 · Workmans Compensation	$1,844	$2,098	$254	12.1%	$6,867	$7,398	$531	7.2%
5270 · Retirement Plans	$575	$536	-$39	-7.3%	$1,722	$1,639	-$83	-5.1%
Total 5200 · EMPLOYEE BENEFITS	**$12,081**	**$14,431**	**$2,350**	16.3%	**$42,174**	**$46,865**	**$4,691**	10.0%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,028	$1,061	$32	3.0%	$3,262	$3,182	-$81	-2.5%
5430 · Professional Fees	$2,750	$2,792	$42	1.5%	$8,250	$8,375	$125	1.5%
5436 · Advertising	$1,002	$1,138	$135	11.9%	$2,988	$3,307	$319	9.7%
5440 · Office Expense	$1,500	$1,807	$307	17.0%	$4,837	$4,690	-$147	-3.1%
5441 · Bank Charges	$24	$37	$14	36.6%	$74	$127	$53	42.0%
5442 · Credit Card Fees	$5,124	$5,251	$127	2.4%	$18,728	$18,271	-$457	-2.5%
5445 · Postage	$0	$19	$19	100.0%	$0	$41	$41	100.0%
5450 · Training and Dues	$0	$80	$80	100.0%	$0	$518	$518	100.0%
5461 · Authority Secretarial Services	$120	$148	$28	19.1%	$360	$445	$85	19.1%
5469 · Other Outside Services	$861	$530	-$332	-62.6%	$2,075	$1,591	-$484	-30.4%
5470 · Other Administrative	$2,170	$1,003	-$1,167	-116.3%	$3,215	$3,010	-$204	-6.8%
5480 · Utilities	$4,725	$2,004	-$2,721	-135.8%	$24,596	$16,175	-$8,421	-52.1%
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	**$19,306**	**$15,871**	**-$3,435**	-21.6%	**$68,385**	**$59,732**	**-$8,653**	-14.5%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$7,783	$7,803	$20	0.3%	$23,349	$23,409	$61	0.3%

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #8

	September Act	September Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5520 · Interest	$383	$333	-$51	-15.3%	$816	$1,609	$792	49.3%
Total 5500 · DEBT SERVICE AND INSURANCE	**$8,166**	**$8,136**	**-$31**	-0.4%	**$24,165**	**$25,018**	**$853**	3.4%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5640 · Golf Pro Supplies	$0	$817	$817	100.0%	$3,148	$1,625	-$1,523	-93.8%
5680 · Golf Pro Work Clothes	$366	$0	-$366	0.0%	$403	$480	$77	16.1%
Total 5600 SALES AND OPERATIONS	**$366**	**$817**	**$451**	55.2%	**$3,551**	**$2,105**	**-$1,446**	-68.7%
5700 · PARK MAINTENANCE								
5710 · Water	$17,280	$12,807	-$4,474	-34.9%	$61,434	$36,471	-$24,963	-68.4%
5715 · Nature and Open Space	$0	$200	$200	100.0%	$180	$380	$200	52.6%
5720 · Heating Fuel	$0	$447	$447	100.0%	$0	$447	$447	100.0%
5730 · Grounds Maintenance	$0	$2,172	$2,172	100.0%	$5,690	$9,207	$3,517	38.2%
5740 · Tree Maintenance	$1,420	$0	-$1,420	0.0%	$1,420	$0	-$1,420	0.0%
5751 · Agriculture&Chemicals-Purch	$254	$14,044	$13,790	98.2%	$828	$47,577	$46,749	98.3%
5752 · Agriculture/Chemicals Utilized	$11,951	$0	-$11,951	0.0%	$45,598	$0	-$45,598	0.0%
5760 · Irrigation Maintenance	$791	$889	$98	11.0%	$4,367	$3,675	-$692	-18.8%
5770 · Consumable Tools	$1,100	$336	-$764	-227.5%	$1,440	$349	-$1,090	-312.1%
5780 · Tee and Green Supplies	$602	$32	-$569	-1771.8%	$602	$176	-$425	-241.2%
5795 · Janitorial Supplies	$0	$46	$46	100.0%	$21	$46	$25	54.4%
Total 5700 · PARK MAINTENANCE	**$33,397**	**$30,971**	**-$2,425**	-7.8%	**$121,579**	**$98,328**	**-$23,251**	-23.6%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$2,640	$1,769	-$870	-49.2%	$10,228	$6,708	-$3,520	-52.5%
5810 · Equipment Rental	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5820 · Building Maintenance	$4,172	$1,694	-$2,478	-146.2%	$7,334	$8,612	$1,277	14.8%
5840 · Small Equipment	$0	$563	$563	100.0%	$0	$563	$563	100.0%
5860 · Gasoline/Diesel Fuel	$1,176	$3,925	$2,749	70.0%	$5,452	$7,113	$1,661	23.3%
5880 · Employee work clothes	$63	$0	-$63	0.0%	$63	$0	-$63	0.0%
Total 5800 · PARK EQUIPMENT	**$8,051**	**$7,952**	**-$99**	-1.2%	**$23,077**	**$22,996**	**-$82**	-0.4%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$3,000	$3,000	100.0%	$7,916	$3,000	-$4,916	-163.9%
6020 · Electricity	$1,601	$1,520	-$81	-5.4%	$5,255	$4,901	-$355	-7.2%
6030 · Maintenance	$576	$994	$419	42.1%	$576	$1,293	$718	55.5%
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	**$2,577**	**$5,914**	**$3,337**	56.4%	**$14,947**	**$10,394**	**-$4,553**	-43.8%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$167,821**	**$176,761**	**$8,940**	5.1%	**$556,201**	**$549,978**	**-$6,223**	-1.1%
TOTAL OPERATIONAL NET INCOME	**$120,554**	**$90,089**	**$30,465**	33.8%	**$425,167**	**$299,947**	**$125,221**	41.7%
Restructured City Debt	$14,513	$34,588	$20,075	58.0%	$43,276	$63,441	$20,165	31.8%
Commercial Debt	$15,396	$10,000	-$5,396	-54.0%	$58,643	$58,000	-$643	-1.1%
	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total BS Debt Payments	**$29,909**	**$44,588**	**$14,678**	32.9%	**$101,919**	**$121,441**	**$19,522**	16.1%
NET INCOME BEFORE CAPITAL EXPENSES	**$120,554**	**$90,089**	**$30,465**	33.8%	**$425,167**	**$299,947**	**$125,221**	41.7%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$24,582	$22,500	-$2,082	-9.3%	$73,746	$67,500	-$6,246	-9.3%
8001 · Capital projects								
8100 - Capital Proj Cash	$12,065	$10,000	-$2,065	-20.7%	$18,572	$20,000	$1,428	7.1%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0	$0			$0	$0		
Capital Contribution								
Total 8000 · OTHER EXPENSE	$24,582	$22,500	-$4,147	-9.3%	$73,746	$67,500	-$4,818	-9.3%
NET INCOME	**$95,972**	**$67,589**	**$28,383**	42.0%	**$351,421**	**$232,447**	**$118,975**	51.2%

OAK HILLS PARK AUTHORITY
Balance Sheet FY22
As of September 30, 2022

	Total			
	As of Sep 30, 2022	As of Sep 30, 2021 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	680,657.75	660,198.26	20,459.49	3.10%
1022 NBT Payment Account	-36,873.94	-52,278.63	15,404.69	29.47%
1023 NBT Rent Escrow Sec Apt Right	1.00	1.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	10,501.69	1,773.25	8,728.44	492.23%
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	**$ 655,686.50**	**$ 611,093.88**	**$ 44,592.62**	**7.30%**
Total Bank Accounts	**$ 655,686.50**	**$ 611,093.88**	**$ 44,592.62**	**7.30%**
Other Current Assets				
1100 Inventory	39,170.18	29,242.81	9,927.37	33.95%
1200 Receivables	37,142.96	15,794.39	21,348.57	135.17%
1300 Prepaid Expenses	27,270.79	24,436.10	2,834.69	11.60%
Total Other Current Assets	**$ 103,583.93**	**$ 69,473.30**	**$ 34,110.63**	**49.10%**
Total Current Assets	**$ 759,270.43**	**$ 680,567.18**	**$ 78,703.25**	**11.56%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,597,008.13	1,597,008.13	0.00	0.00%
1510 Accumulated Depreciation/Amort.	-4,316,483.83	-4,060,224.41	-256,259.42	-6.31%
1520 Furniture & Fixtures	47,635.23	47,635.23	0.00	0.00%
1560 Leasehold Improvements	157,690.84	88,497.24	69,193.60	78.19%
1561 Park Improvements	2,043,360.87	1,821,963.05	221,397.82	12.15%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-83,303.28	-38,215.18	-45,088.10	-117.98%
Total 1500 Fixed Assets	**$ 1,723,042.62**	**$ 1,733,798.72**	**-$ 10,756.10**	**-0.62%**
Total Fixed Assets	**$ 1,723,042.62**	**$ 1,733,798.72**	**-$ 10,756.10**	**-0.62%**
TOTAL ASSETS	**$ 2,482,313.05**	**$ 2,414,365.90**	**$ 67,947.15**	**2.81%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	52,279.12	33,280.39	18,998.73	57.09%
Total Accounts Payable	**$ 52,279.12**	**$ 33,280.39**	**$ 18,998.73**	**57.09%**
Other Current Liabilities				
2010 Accounts Payable - Payroll	32,152.44	0.00	32,152.44	
2051 Accounts Payable - OHMGA Revenue	284.00	10.00	274.00	2740.00%
2100 Accrued Payroll	7,222.63	40,657.54	-33,434.91	-82.24%
2104 Accrued retirement contribution	974.14	235.90	738.24	312.95%

2105 Accrued Vacation Pay	19,307.46	21,423.28	-2,115.82	-9.88%
2200 Accrued Expenses	23,738.83	28,260.50	-4,521.67	-16.00%
2250 Deferred Revenue	0.00	0.00	0.00	
2251 Tournament Deposits	5,400.00	4,100.00	1,300.00	31.71%
2254 Other Deferred	96,093.39	100,631.01	-4,537.62	-4.51%
Total 2250 Deferred Revenue	**$ 101,493.39**	**$ 104,731.01**	**-$ 3,237.62**	**-3.09%**
2400 Cart Sales Tax Due	3,433.00	3,057.00	376.00	12.30%
Total Other Current Liabilities	**$ 188,605.89**	**$ 198,375.23**	**-$ 9,769.34**	**-4.92%**
Total Current Liabilities	**$ 240,885.01**	**$ 231,655.62**	**$ 9,229.39**	**3.98%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,890,677.23	2,010,068.05	-119,390.82	-5.94%
2772 Wells Fargo 2017 Aera-Vator	197.16	724.56	-527.40	-72.79%
2773 DLL Finance Club Car CA550G Utility Cart	0.50	1,548.50	-1,548.00	-99.97%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	-0.01	16,331.20	-16,331.21	-100.00%
2775 Deere Credit, Inc. Hybrid Mower	1,065.00	7,336.32	-6,271.32	-85.48%
2776 Wells Fargo MTE 2018 TurfCo Blower	1,786.70	3,452.96	-1,666.26	-48.26%
2777 DLL Finance Club Car CA502 Utility Cart	2,759.93	4,599.95	-1,840.02	-40.00%
2778 Wells Fargo Used Kubota Tractor Mini Ex	11,505.77	17,329.16	-5,823.39	-33.60%
2779 Wells Fargo Groundsmaster Mower Procore Aeration	36,219.59	47,304.00	-11,084.41	-23.43%
2780 DLL Club Car 2021 Cart Fleet	218,936.88	291,915.84	-72,978.96	-25.00%
2781 GPSi Visage Software 2021 Cart Fleet	53,040.00	77,520.00	-24,480.00	-31.58%
Total Long-Term Liabilities	**$ 2,216,188.75**	**$ 2,478,130.54**	**-$ 261,941.79**	**-10.57%**
Total Liabilities	**$ 2,457,073.76**	**$ 2,709,786.16**	**-$ 252,712.40**	**-9.33%**
Equity				
3900 Retained Earnings	-307,610.18	-529,621.39	222,011.21	41.92%
Net Income	332,849.47	234,201.13	98,648.34	42.12%
Total Equity	**$ 25,239.29**	**-$ 295,420.26**	**$ 320,659.55**	**108.54%**
TOTAL LIABILITIES AND EQUITY	**$ 2,482,313.05**	**$ 2,414,365.90**	**$ 67,947.15**	**2.81%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
September 2022

	Total			
	Sep 2022	Sep 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	180,554.69	152,653.70	27,900.99	18.28%
4020 I.D. Cards	770.00	700.00	70.00	10.00%
4025 Season Pass	9,763.36	11,059.44	-1,296.08	-11.72%
4030 Tournament Fees	19,551.00	14,140.00	5,411.00	38.27%
4050 Cart Revenue	54,067.00	48,139.00	5,928.00	12.31%
4060 Golf Revenue - Gift Certif.	450.00	1,185.00	-735.00	-62.03%
4070 Gift & Rain Checks Redeemed	-1,301.00	-2,951.47	1,650.47	55.92%
Total 4001 Golf Revenue	**$263,855.05**	**$ 224,925.67**	**$38,929.38**	**17.31%**
4100 Tennis Revenue	8,400.00	8,000.00	400.00	5.00%
4300 Investment Income	134.26	129.75	4.51	3.48%
4400 Misc. Income	1,985.78	5.00	1,980.78	39615.60%
4600 Restaurant Income	14,000.00	8,753.01	5,246.99	59.94%
Total 4000 REVENUES	**$288,375.09**	**$ 241,813.43**	**$46,561.66**	**19.26%**
Total Income	**$288,375.09**	**$ 241,813.43**	**$46,561.66**	**19.26%**
Gross Profit	**$288,375.09**	**$ 241,813.43**	**$46,561.66**	**19.26%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,663.55	17,736.48	-4,072.93	-22.96%
5030 Operations	26,630.59	23,418.10	3,212.49	13.72%
5040 Operations O/T	81.90	0.00	81.90	
5050 Course Personnel	25,355.63	24,435.04	920.59	3.77%
5060 Course Personnel O/T	4.17	26.29	-22.12	-84.14%
5070 Seasonal Personnel	8,478.97	16,994.27	-8,515.30	-50.11%
5075 Outside Seasonal Personnel	9,717.03	0.00	9,717.03	
5080 Seasonal Personnel O/T	-54.31	210.27	-264.58	-125.83%
Total 5000 PERSONNEL EXPENSE	**$ 83,877.53**	**$ 82,820.45**	**$ 1,057.08**	**1.28%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	5,633.29	6,295.84	-662.55	-10.52%
5230 State Unemployment	1,959.00	2,483.10	-524.10	-21.11%
5250 Health Insurance	2,069.98	2,149.73	-79.75	-3.71%
5260 Workmans Compensation	1,844.21	2,071.54	-227.33	-10.97%
5270 Retirement Plans	575.00	539.33	35.67	6.61%
Total 5200 EMPLOYEE BENEFITS	**$ 12,081.48**	**$ 13,539.54**	**-$ 1,458.06**	**-10.77%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,028.42	402.94	625.48	155.23%
5430 Professional Fees	2,750.00	2,650.00	100.00	3.77%
5436 Advertising	1,002.30	1,002.84	-0.54	-0.05%
5440 Office Expense	1,500.10	1,715.11	-215.01	-12.54%

5441 Bank Charges	23.60	48.45	-24.85	-51.29%
5442 Credit Card Fees	5,124.24	5,913.93	-789.69	-13.35%
5461 Authority Secretarial Services	120.00	120.00	0.00	0.00%
5469 Other Outside Services	861.49	553.91	307.58	55.53%
5470 Other Administrative	2,170.29	755.50	1,414.79	187.27%
5480 Utilities	4,725.34	506.43	4,218.91	833.07%
5500 Liability Insurance	7,782.83	6,940.51	842.32	12.14%
5520 Interest Expense	383.42	210.88	172.54	81.82%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 27,472.03**	**$ 20,820.50**	**$ 6,651.53**	**31.95%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	1,812.89	-1,812.89	-100.00%
5640 Golf Pro Supplies	0.00	1,055.67	-1,055.67	-100.00%
5680 Golf Pro Work Clothes	365.66	179.82	185.84	103.35%
Total 5600 SALES AND OPERATIONS	**$ 365.66**	**$ 3,048.38**	**-$ 2,682.72**	**-88.00%**
5700 PARK MAINTENANCE				
5710 Water	17,280.46	6,773.99	10,506.47	155.10%
5730 Grounds Maintenance	0.00	5,235.34	-5,235.34	-100.00%
5740 Tree Maintenance	1,419.56	0.00	1,419.56	
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	253.75	2,394.14	-2,140.39	-89.40%
5752 Agriculture/Chemicals Utilized	11,951.19	8,741.28	3,209.91	36.72%
Total 5750 Agriculture and Chemicals	**$ 12,204.94**	**$ 11,135.42**	**$ 1,069.52**	**9.60%**
5760 Irrigation Maintenance	790.79	682.47	108.32	15.87%
5770 Consumable Tools	1,099.53	622.78	476.75	76.55%
5780 Tee and Green Supplies	601.56	92.87	508.69	547.74%
5795 Janitorial Supplies	0.00	19.59	-19.59	-100.00%
5800 Equipment Maintenance	2,639.51	2,386.31	253.20	10.61%
5820 Building Maintenance	4,172.40	307.88	3,864.52	1255.20%
5840 Small Equipment	0.00	456.12	-456.12	-100.00%
5860 Gasoline/Diesel Fuel	1,176.05	3,098.56	-1,922.51	-62.05%
5880 Employee work clothes	62.70	0.00	62.70	
Total 5700 PARK MAINTENANCE	**$ 41,447.50**	**$ 30,811.33**	**$10,636.17**	**34.52%**
6000 CART EXPENSE				
6020 Electricity	1,601.02	1,497.74	103.28	6.90%
6030 Maintenance	575.75	1,100.22	-524.47	-47.67%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 2,576.77**	**$ 2,997.96**	**-$ 421.19**	**-14.05%**
Total Expenses	**$167,820.97**	**$ 154,038.16**	**$13,782.81**	**8.95%**
Net Operating Income	**$120,554.12**	**$ 87,775.27**	**$32,778.85**	**37.34%**
Other Expenses				
8000 Depreciation/Amortization	24,582.00	22,462.26	2,119.74	9.44%
8001 Capital projects			0.00	
8100 Capital Projects - Cash	12,065.00	20,312.52	-8,247.52	-40.60%
Total 8001 Capital projects	**$ 12,065.00**	**$ 20,312.52**	**-$ 8,247.52**	**-40.60%**
Total Other Expenses	**$ 36,647.00**	**$ 42,774.78**	**-$ 6,127.78**	**-14.33%**
Net Other Income	**-$ 36,647.00**	**-$ 42,774.78**	**$ 6,127.78**	**14.33%**
Net Income	**$ 83,907.12**	**$ 45,000.49**	**$38,906.63**	**86.46%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July - September, 2022

	Total			
	Jul - Sep, 2022	Jul - Sep, 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	643,238.51	552,804.02	90,434.49	16.36%
4020 I.D. Cards	7,735.00	8,030.00	-295.00	-3.67%
4025 Season Pass	27,690.08	33,178.32	-5,488.24	-16.54%
4030 Tournament Fees	42,016.00	31,950.00	10,066.00	31.51%
4050 Cart Revenue	201,512.00	185,601.00	15,911.00	8.57%
4060 Golf Revenue - Gift Certif.	5,017.00	3,656.00	1,361.00	37.23%
4070 Gift & Rain Checks Redeemed	-6,962.00	-11,151.22	4,189.22	37.57%
Total 4001 Golf Revenue	**$920,246.59**	**$804,068.12**	**$116,178.47**	**14.45%**
4100 Tennis Revenue	25,200.00	24,000.00	1,200.00	5.00%
4200 Rental Income	0.00	2,750.00	-2,750.00	-100.00%
4300 Investment Income	331.12	345.29	-14.17	-4.10%
4400 Misc. Income	5,587.83	1,422.67	4,165.16	292.77%
4600 Restaurant Income	30,002.96	9,299.42	20,703.54	222.63%
Total 4000 REVENUES	**$981,368.50**	**$841,885.50**	**$139,483.00**	**16.57%**
Total Income	**$981,368.50**	**$841,885.50**	**$139,483.00**	**16.57%**
Gross Profit	**$981,368.50**	**$841,885.50**	**$139,483.00**	**16.57%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	42,652.94	54,319.93	-11,666.99	-21.48%
5030 Operations	90,901.43	79,127.54	11,773.89	14.88%
5040 Operations O/T	376.00	-15.81	391.81	2478.24%
5050 Course Personnel	76,624.01	74,257.73	2,366.28	3.19%
5060 Course Personnel O/T	1,119.31	691.38	427.93	61.90%
5070 Seasonal Personnel	36,344.76	49,332.30	-12,987.54	-26.33%
5075 Outside Seasonal Personnel	10,071.47	0.00	10,071.47	
5080 Seasonal Personnel O/T	232.08	370.02	-137.94	-37.28%
Total 5000 PERSONNEL EXPENSE	**$258,322.00**	**$258,083.09**	**$ 238.91**	**0.09%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	18,868.78	19,620.95	-752.17	-3.83%
5230 State Unemployment	8,019.64	8,857.46	-837.82	-9.46%
5250 Health Insurance	6,696.66	6,449.19	247.47	3.84%
5260 Workmans Compensation	6,867.11	7,312.30	-445.19	-6.09%
5270 Retirement Plans	1,722.16	1,666.98	55.18	3.31%
Total 5200 EMPLOYEE BENEFITS	**$ 42,174.35**	**$ 43,906.88**	**-$ 1,732.53**	**-3.95%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	3,262.46	2,569.72	692.74	26.96%

5430 Professional Fees	8,250.00	7,950.00	300.00	3.77%
5436 Advertising	2,987.54	2,991.16	-3.62	-0.12%
5440 Office Expense	4,837.48	4,753.95	83.53	1.76%
5441 Bank Charges	73.79	154.65	-80.86	-52.29%
5442 Credit Card Fees	18,728.18	17,774.01	954.17	5.37%
5450 Training and Dues	0.00	371.00	-371.00	-100.00%
5461 Authority Secretarial Services	360.00	380.00	-20.00	-5.26%
5469 Other Outside Services	2,075.17	1,712.23	362.94	21.20%
5470 Other Administrative	3,214.59	4,032.17	-817.58	-20.28%
5480 Utilities	24,596.01	12,770.94	11,825.07	92.59%
5500 Liability Insurance	23,348.50	20,821.51	2,526.99	12.14%
5520 Interest Expense	816.29	1,227.91	-411.62	-33.52%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 92,550.01**	**$ 77,509.25**	**$ 15,040.76**	**19.41%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	21,655.63	-21,655.63	-100.00%
5640 Golf Pro Supplies	3,148.37	1,573.98	1,574.39	100.03%
5680 Golf Pro Work Clothes	402.56	672.67	-270.11	-40.15%
Total 5600 SALES AND OPERATIONS	**$ 3,550.93**	**$ 23,902.28**	**-$ 20,351.35**	**-85.14%**
5700 PARK MAINTENANCE				
5710 Water	61,433.85	23,675.95	37,757.90	159.48%
5715 Nature and Open Space	179.99	0.00	179.99	
5730 Grounds Maintenance	5,690.42	11,339.80	-5,649.38	-49.82%
5740 Tree Maintenance	1,419.56	0.00	1,419.56	
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	828.09	4,047.83	-3,219.74	-79.54%
5752 Agriculture/Chemicals Utilized	45,597.94	40,359.23	5,238.71	12.98%
Total 5750 Agriculture and Chemicals	**$ 46,426.03**	**$ 44,407.06**	**$ 2,018.97**	**4.55%**
5760 Irrigation Maintenance	4,367.23	2,468.25	1,898.98	76.94%
5770 Consumable Tools	1,439.64	648.00	791.64	122.17%
5780 Tee and Green Supplies	601.56	509.46	92.10	18.08%
5795 Janitorial Supplies	20.77	19.59	1.18	6.02%
5800 Equipment Maintenance	10,228.16	10,130.84	97.32	0.96%
5820 Building Maintenance	7,334.20	5,718.17	1,616.03	28.26%
5840 Small Equipment	0.00	456.12	-456.12	-100.00%
5860 Gasoline/Diesel Fuel	5,452.32	4,333.67	1,118.65	25.81%
5880 Employee work clothes	62.70	500.00	-437.30	-87.46%
Total 5700 PARK MAINTENANCE	**$144,656.43**	**$104,206.91**	**$ 40,449.52**	**38.82%**
6000 CART EXPENSE				
6010 Cart Lease Expense	7,916.17	0.00	7,916.17	
6020 Electricity	5,255.40	4,893.47	361.93	7.40%
6030 Maintenance	575.75	1,168.12	-592.37	-50.71%
6050 Cart Insurance	1,200.00	1,200.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 14,947.32**	**$ 7,261.59**	**$ 7,685.73**	**105.84%**
Total Expenses	**$556,201.04**	**$514,870.00**	**$ 41,331.04**	**8.03%**
Net Operating Income	**$425,167.46**	**$327,015.50**	**$ 98,151.96**	**30.01%**
Other Expenses				
8000 Depreciation/Amortization	73,746.00	67,386.78	6,359.22	9.44%

8001 Capital projects				
8100 Capital Projects - Cash	18,571.99	27,877.59	-9,305.60	-33.38%
Total 8001 Capital projects	**$ 18,571.99**	**$ 27,877.59**	**-$ 9,305.60**	**-33.38%**
8006 Disposed Assets	0.00	-2,450.00	2,450.00	100.00%
Total Other Expenses	**$ 92,317.99**	**$ 92,814.37**	**-$ 496.38**	**-0.53%**
Net Other Income	**-$ 92,317.99**	**-$ 92,814.37**	**$ 496.38**	**0.53%**
Net Income	**$332,849.47**	**$234,201.13**	**$ 98,648.34**	**42.12%**

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OAK HILLS SALES ANALYSIS SEPTEMBER 2022 FISCAL REPORT

Description	Sep-22	Sep-21	Inc/(Dec)	YTD FY23	YTD FY22	Inc/(Dec)
Revenue Rounds	5,022	4,524	11.0%	17,991	16,424	9.5%
Season Pass Rounds	322	591	-45.5%	1,014	2,018	-49.8%
POS System Servicer Rounds	282	258	9.3%	857	879	-2.5%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	152	-100.0%	0	297	-100.0%
Total All Rounds	5,626	5,525	1.8%	19,862	19,618	1.2%
Total Carts	3,080	3,101	-0.7%	11,587	11,958	-3.1%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	13	7	85.7%	84	65	29.2%
Total Season Passes	0	0	0.0%	0	0	0.0%
Total Gift Cards	3	15	-80.0%	94	45	108.9%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$199,012	$168,102	18.4%	$658,727	$585,105	12.6%
Total Carts $	$57,500	$51,196	12.3%	$214,307	$197,387	8.6%
Total Board $	$0	$0	0.0%	$0	$0	0.0%
Total Golf ID Cards $	$770	$700	10.0%	$7,735	$7,250	6.7%
Total Season Pass $	$0	$0	0.0%	$0	$0	0.0%
Total Gift Cards $	$450	$1,185	-62.0%	$5,017	$3,656	37.2%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$1,301	-$2,951	-55.9%	-$6,962	-$11,152	-37.6%
	$256,431	**$218,231**	**17.5%**	**$878,823**	**$782,246**	**12.3%**
$ Revenue/Revenue Round	**$39.63**	**$37.16**	6.6%	**$36.61**	**$35.62**	2.8%
Carts/Revenue Round	**61.3%**	**68.5%**	-10.5%	**64.4%**	**72.8%**	-11.5%
Cart $/Revenue Round	**$11.45**	**$11.32**	1.2%	**$11.91**	**$12.02**	-0.9%
Cart $/Cart Round	**$18.67**	**$16.51**	13.1%	**$18.50**	**$16.51**	12.0%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$0.00**	0.0%
ID Card $/Card	**$59.23**	**$100.00**	-40.8%	**$92.08**	**$111.54**	-17.4%
Resident Adult 18 Rounds	606	705	-14.0%	2,168	2,787	-22.2%
Resident Senior 18 Rounds	668	682	-2.1%	2,280	2,409	-5.4%
Junior/Golf Team 18 Rounds	240	254	-5.5%	1,020	781	30.6%
Golf League 18 Rounds	17	0	0.0%	46	80	-42.5%
Employee 18 Rounds	93	97	-4.1%	326	333	-2.1%
Non Resident 18 Rounds	3,080	2,580	19.4%	10,951	9,249	18.4%
Total 9 Hole Rounds	318	206	54.4%	1,200	785	52.9%
Total Revenue Rounds	***5,022***	***4,524***	***11.0%***	***17,991***	***16,424***	***9.5%***
Resident Adult 18 Rounds $	$22,318	$24,592	-9.2%	$56,166	$95,928	-41.5%
Resident Senior 18 Rounds $	$20,427	$19,917	2.6%	$68,655	$67,929	1.1%
Junior/Golf Team 18 Rounds $	$5,114	$3,805	34.4%	$22,561	$14,179	59.1%
Golf League 18 Rounds	$0	$0	0.0%	$0	$1,600	-100.0%
Employee 18 Rounds $	$613	$672	-8.8%	$2,192	$2,304	-4.9%
Non Resident 18 Rounds $	$143,143	$114,299	25.2%	$481,404	$384,649	25.2%
Total 9 Hole Rounds $	$7,397	$4,817	53.6%	$27,750	$18,516	49.9%
Total $ Revenue Rounds	***199,012***	***168,102***	***18.4%***	***658,727***	***585,105***	***12.6%***
Senior Non-Resident ID	0	1	-100.0%	0	3	-100.0%
Adult Non-Resident ID	0	0	0.0%	1	1	0.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***1***	***-100.0%***	***1***	***4***	***-75.0%***
GolfNow Rounds	749	167	348.5%	3110	750	314.7%
GolfNow Dollars	$29,825	$7,171	315.9%	$128,858	$30,803	318.3%
Dollars/Round	$39.82	$42.94	-7.3%	$41.43	$41.07	0.9%
City of Norwalk debt paydown	**$11,814.60**					

OAK HILLS SALES ANALYSIS SEPTEMBER 2022 CALENDAR

Description	Sep-22	Sep-21	Inc/(Dec)	YTD 2022	YTD 2021	Inc/(Dec)
Revenue Rounds	5,022	4,524	11.0%	33,384	33,548	-0.5%
Season Pass Rounds	322	591	-45.5%	2,193	4,809	-54.4%
POS System Servicer Rounds	282	258	9.3%	1,806	1,932	-6.5%
Barter Rounds	0	0		0	0	
Comp Rounds	0	152	-100.0%	2	353	-99.4%
Total All Rounds	5,626	5,525	1.8%	37,385	40,642	-8.0%
Total Carts	3,080	3,101	-0.7%	19,631	22,457	-12.6%
Total Boards	0	0	0.0%	0	2	-100.0%
Total Golf ID Cards	13	7	85.7%	1,127	1,146	-1.7%
Total Season Passes	0	0	0.0%	15	37	-59.5%
Total Gift Cards	3	15	-80.0%	199	159	25.2%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$199,012	$168,102	18.4%	$1,255,653	$1,185,149	5.9%
Total Carts $	$57,500	$51,196	12.3%	$359,494	$366,428	-1.9%
Total Board $	$0	$0	0.0%	$0	$42	-100.0%
Total Golf ID Cards $	$770	$700	10.0%	$136,310	$141,481	-3.7%
Total Season Pass $	$0	$0	0.0%	$35,215	$74,300	-52.6%
Total Gift Cards $	$450	$1,185	-62.0%	$14,605	$12,540	16.5%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$1,301	-$2,951	-55.9%	-$15,981	-$22,186	-28.0%
	$256,431	**$218,231**	**17.5%**	**$1,785,296**	**$1,757,754**	**1.6%**
$ Revenue/Revenue Round	**$39.63**	**$37.16**	6.6%	**$37.61**	**$35.33**	6.5%
Carts/Revenue Round	**61.3%**	**68.5%**	-10.5%	**58.8%**	**66.9%**	-12.2%
Cart $/Revenue Round	**$11.45**	**$11.32**	1.2%	**$10.77**	**$10.92**	-1.4%
Cart $/Cart Round	**$18.67**	**$16.51**	13.1%	**$18.31**	**$16.32**	12.2%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$21.00**	-100.0%
ID Card $/Card	**$59.23**	**$100.00**	-40.8%	**$120.95**	**$123.46**	-2.0%
Resident Adult 18 Rounds	606	705	-14.0%	4,291	6,310	-32.0%
Resident Senior 18 Rounds	668	682	-2.1%	4,331	5,194	-16.6%
Junior/Golf Team 18 Rounds	240	254	-5.5%	1,750	1,397	25.3%
Golf League 18 Rounds	17	0	0.0%	46	157	-70.7%
Empl 18 Rounds	93	97	-4.1%	564	558	1.1%
Non Resident 18 Rounds	3,080	2,580	19.4%	20,420	18,580	9.9%
Total 9 Hole Rounds	318	206	54.4%	1,982	1,352	46.6%
Total Revenue Rounds	***5,022***	***4,524***	***11.0%***	***33,384***	***33,548***	***-0.5%***
Resident Adult 18 Rounds $	$22,318	$24,592	-9.2%	$151,885	$214,775	-29.3%
Resident Senior 18 Rounds $	$20,427	$19,917	2.6%	$128,497	$143,213	-10.3%
Junior/Golf Team 18 Rounds $	$5,114	$3,805	34.4%	$38,732	$24,259	59.7%
Golf League 18 Rounds	$0	$0	0.0%	$0	$3,143	-100.0%
Empl 18 Rounds $	$613	$672	-8.8%	$3,786	$3,854	-1.8%
Non Resident 18 Rounds $	$143,143	$114,299	25.2%	$887,273	$763,943	16.1%
Total 9 Hole Rounds $	$7,397	$4,817	53.6%	$45,480	$31,963	42.3%
Total $ Revenue Rounds	***199,012***	***168,102***	***18.4%***	***1,255,653***	***1,185,149***	***5.9%***
SR NONRES DISC	0	1	-100.0%	63	73	-13.7%
NONRES DISCOUNT	0	0	0.0%	66	75	-12.0%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***1***	***-100.0%***	***129***	***148***	***-12.8%***
GolfNow Rounds	749	167	348.5%	6515	1613	303.9%
GolfNow Dollars	$29,825	$7,171	315.9%	$274,721	$62,975	336.2%
Dollars/Round	$39.82	$42.94	-7.3%	$42.17	$39.04	8.0%

Oak Hills Park Authority
October 2022 Financial Commentary

Operations Updates:

- Golf rounds are nearly 2% over budget for the first four months of FY23. Cart rentals and discount ID card sales also exceeded expectations slightly. Dry weather and the current popularity of golf helped push rounds so high.
- OHPA is planning on some capital improvement expenditures as we head into the off-season.

YTD Financial Highlights:

- FY23 YTD net operating income was over budget by $157k and we ended October with a $628k cash balance.
  - Revenue was over-budget by $140k thanks to strong golf and cart rounds.
  - Expenses were $17k lower than budget due to lower than expected wages as a result of being understaffed; offset by very high water expense due to the dry, hot conditions.
- OHPA made $55k in repayments to the City for the first four months of this fiscal year. The annual 1% of gross golf revenue additional debt payment was made in November.

Other:

- The annual fiscal audit is complete with another favorable report issued in early November.
- Our LOC expires in Nov so the Controller is working with our bank to do the standard annual extension.

Updated through ***10/31/2022***

Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	19,186	21,241	2,055	10.7%	Hot, dry summer weather helped raise expected golf rounds and cart rentals
	Non-Revenue Rounds	3,818	2,369	(1,449)	-38.0%	Includes season passholder rounds
	Total Rounds	23,004	23,610	606	2.6%	
	Carts	13,112	13,525	413	3.1%	Hot, dry summer weather helped raise expected golf rounds and cart rentals
	ID Cards	60	84	24	40.0%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	950,598	1,083,184	132,586	13.9%	Driven mostly by greens fees
	Tennis Revenue	25,200	25,200	-	0.0%	
	Restaurant Revenue	30,000	30,003	3	0.0%	
	Other Revenue	487	7,718	7,231	1484.8%	Budget does not include a portion of booking fee revs from GolfNow
	Total Revenue	**1,006,285**	**1,146,105**	**139,820**	**13.9%**	
	Management Salary	76,293	57,094	(19,199)	-25.2%	Overall lower staffing
	Operations Salary	112,752	112,321	(431)	-0.4%	
	Maintenance Salary	186,981	171,166	(15,815)	-8.5%	Overall lower staffing
	Employee Benefits	61,083	54,380	(6,703)	-11.0%	Driven by lower payroll taxes due to lower payroll expense
	Administrative	77,170	85,178	8,008	10.4%	Higher utilities for 1. fully operational restaurant and 2. pump house usage due to dry weather
	Interest & Insurance	33,194	32,141	(1,053)	-3.2%	
	Sales & Operations	2,558	3,724	1,166	45.6%	
	Park Maintenance	116,264	128,026	11,762	10.1%	Driven by an overage in water ($22k), offset by an $11k underage in Ag&Chem
	Park Equipment	30,493	33,063	2,570	8.4%	Driven by additional maintenance needed
	Carts	14,196	17,121	2,925	20.6%	Actual property tax on cart fleet came in over budget by nearly $3k
	Operating Expense	**710,984**	**694,214**	**(16,770)**	**-2.4%**	
	Operating Income	**295,301**	**451,891**	**156,590**	**53.0%**	
Balance Sheet	Capital Improvements	(50,000)	(18,572)	31,428	-62.9%	Kitchen equipment; improvements to Halfway House; new boiler; fencing
	Line of Credit Balance	-	-	-		
	Cash Balance	485,226	628,132	142,906	29.5%	In line with operating income overage

ITEM #8

Updated through ***10/31/2022***

Rest of Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	15,988	15,988	-	0.0%	Projections are still in line with Budget
	Non-Revenue Rounds	3,182	3,182	-	0.0%	Projections are still in line with Budget
	Total Rounds	**19,170**	**19,170**	-	0.0%	
	Carts	10,927	10,927	-	0.0%	Projections are still in line with Budget
	ID Cards	1,137	1,137	-	0.0%	Projections are still in line with Budget

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	1,004,874	1,004,874	-	0.0%	Projections are still in line with Budget
	Tennis Revenue	17,600	17,600	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	50,000	50,000	-	0.0%	Projections are still in line with Budget
	Other Revenue	30,413	30,413	-	0.0%	Projections are still in line with Budget
	Total Revenue	**1,102,887**	**1,102,887**	-	**0.0%**	
	Salaries	563,410	563,410	-	0.0%	Projections are still in line with Budget
	Employee Benefits	99,651	99,651	-	0.0%	Projections are still in line with Budget
	Administrative	113,890	113,890	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	72,893	72,893	-	0.0%	Projections are still in line with Budget
	Sales & Operations	3,042	3,042	-	0.0%	Projections are back in line with Budget
	Park Maintenance	131,936	131,936	-	0.0%	Projections are still in line with Budget
	Park Equipment	63,007	63,007	-	0.0%	Projections are still in line with Budget
	Carts	9,859	9,859	-	0.0%	Projections are still in line with Budget
	Operating Expense	**1,057,688**	**1,057,688**	-	**0.0%**	
	Uncategorized Exp/Rev					
	Operating Income	**45,199**	**45,199**	-	**0.0%**	
Balance Sheet	Capital Improvements	(120,450)	(157,878)	(37,428)	31.1%	Golf Simulator, tennis court, restaurant and house improvements
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Cash Balance	285,814	426,453	140,639	49.2%	In line with above

ITEM #8

Oak Hills Park Authority
FY22 Actual vs. Budget

	October Act	October Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$108,937	$101,218	$7,719	7.6%	$752,175	$653,201	$98,974	15.2%
4020 · I.D. Cards	$0	$0	$0	0.0%	$7,735	$7,885	-$150	-1.9%
4025 · Season Pass	$9,764	$9,763	$0	0.0%	$37,454	$39,053	-$1,600	-4.1%
4030 · Tournament Fees	$11,040	$9,775	$1,265	12.9%	$53,056	$38,731	$14,325	37.0%
4050 · Cart Revenue	$33,486	$33,912	-$426	-1.3%	$234,998	$218,847	$16,151	7.4%
4060 · Golf Revenue - Gift Certif.	$150	$3,543	-$3,393	-95.8%	$5,167	$7,677	-$2,510	-32.7%
4070 · Gift & Rain Checks Redeemed	-$439	-$1,994	$1,555	-78.0%	-$7,401	-$14,797	$7,396	-50.0%
Total 4001 · Golf Revenue	**$162,937**	**$156,217**	**$6,721**	**4.3%**	**$1,083,184**	**$950,598**	**$132,585**	**13.9%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$25,200	$25,200	$0	0.0%
4200 · Rental Income	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4300 · Investment Income	$139	$111	$28	25.1%	$470	$353	$116	33.0%
4400 · Misc. Income	$1,660	$33	$1,627	4880.8%	$7,248	$133	$7,115	5336.1%
4500 · Golf Simulator Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4600 · Restaurant Income	$0	$0	$0	0.0%	$30,003	$30,000	$3	0.0%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$1,799**	**$144**	**$1,655**	**1148.8%**	**$62,921**	**$55,687**	**$7,234**	**13.0%**
TOTAL REVENUE	**$164,736**	**$156,361**	**$8,375**	**5.4%**	**$1,146,104**	**$1,006,285**	**$139,820**	**13.9%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$14,441	$19,000	$4,559	24.0%	$57,094	$76,293	$19,200	25.2%
5030 · Operations	$20,617	$24,665	$4,047	16.4%	$111,519	$112,752	$1,233	1.1%
5040 · Operations O/T	$427	$0	-$427	0.0%	$803	$0	-$803	0.0%
5050 · Course Personnel	$25,838	$25,040	-$797	-3.2%	$102,462	$100,161	-$2,300	-2.3%
5060 · Course Personnel O/T	$194	$0	-$194	0.0%	$1,314	$0	-$1,314	0.0%
5070 · Seasonal Personnel	$12,901	$21,346	$8,445	39.6%	$49,246	$85,384	$36,138	42.3%
5075 · Outside Seasonal Personnel	$7,463	$0	-$7,463	0.0%	$17,535	$0	-$17,535	0.0%
5080 · Seasonal Personnel O/T	$378	$1,436	$1,058	73.7%	$610	$1,436	$826	57.5%
Total 5000 · PERSONNEL EXPENSE	**$82,259**	**$91,487**	**$9,228**	10.1%	**$340,581**	**$376,027**	**$35,446**	9.4%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$5,681	$7,069	$1,388	19.6%	$24,549	$28,774	$4,225	14.7%
5230 · State Unemployment	$1,801	$1,683	-$118	-7.0%	$9,820	$9,406	-$415	-4.4%
5250 · Health Insurance	$2,313	$2,800	$487	17.4%	$9,010	$11,200	$2,190	19.6%
5260 · Workmans Compensation	$1,837	$2,112	$275	13.0%	$8,704	$9,510	$806	8.5%
5270 · Retirement Plans	$574	$554	-$19	-3.4%	$2,296	$2,193	-$103	-4.7%
Total 5200 · EMPLOYEE BENEFITS	**$12,205**	**$14,218**	**$2,013**	14.2%	**$54,380**	**$61,083**	**$6,703**	11.0%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,033	$1,061	$27	2.6%	$4,296	$4,242	-$54	-1.3%
5430 · Professional Fees	$2,750	$2,792	$42	1.5%	$11,000	$11,167	$167	1.5%
5436 · Advertising	$995	$1,141	$146	12.8%	$3,983	$4,448	$465	10.5%
5440 · Office Expense	$3,013	$1,547	-$1,466	-94.8%	$7,850	$6,237	-$1,613	-25.9%
5441 · Bank Charges	$22	$35	$13	37.3%	$96	$163	$67	41.0%
5442 · Credit Card Fees	$3,258	$3,593	$334	9.3%	$21,987	$21,864	-$123	-0.6%
5445 · Postage	$0	$0	$0	0.0%	$0	$41	$41	100.0%
5450 · Training and Dues	$0	$0	$0	0.0%	$0	$518	$518	100.0%
5461 · Authority Secretarial Services	$120	$148	$28	19.1%	$480	$593	$113	19.1%
5469 · Other Outside Services	$565	$798	$233	29.2%	$2,640	$2,389	-$252	-10.5%
5470 · Other Administrative	$548	$1,003	$456	45.4%	$3,762	$4,014	$251	6.3%
5480 · Utilities	$4,487	$5,320	$833	15.7%	$29,083	$21,495	-$7,588	-35.3%
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	**$16,792**	**$17,438**	**$646**	3.7%	**$85,178**	**$77,170**	**-$8,008**	-10.4%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$7,783	$7,803	$20	0.3%	$31,131	$31,212	$81	0.3%

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #8

	October Act	October Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5520 · Interest	$194	$373	$179	48.0%	$1,010	$1,981	$971	49.0%
Total 5500 · DEBT SERVICE AND INSURANCE	**$7,977**	**$8,176**	**$199**	2.4%	**$32,141**	**$33,194**	**$1,052**	3.2%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5640 · Golf Pro Supplies	$54	$453	$400	88.1%	$3,202	$2,078	-$1,124	-54.1%
5680 · Golf Pro Work Clothes	$119	$0	-$119	0.0%	$521	$480	-$41	-8.6%
Total 5600 SALES AND OPERATIONS	**$173**	**$453**	**$281**	61.9%	**$3,724**	**$2,558**	**-$1,165**	-45.6%
5700 · PARK MAINTENANCE								
5710 · Water	$2,272	$4,272	$2,000	46.8%	$63,706	$40,743	-$22,962	-56.4%
5715 · Nature and Open Space	$0	$200	$200	100.0%	$180	$580	$400	69.0%
5720 · Heating Fuel	$655	$265	-$390	-147.1%	$655	$712	$57	8.0%
5730 · Grounds Maintenance	$10,281	$9,853	-$428	-4.3%	$15,971	$19,060	$3,088	16.2%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$1,420	$0	-$1,420	0.0%
5751 · Agriculture&Chemicals-Purch	$19,027	$2,084	-$16,943	-813.1%	$19,855	$49,661	$29,806	60.0%
5752 · Agriculture/Chemicals Utilized	-$26,601	$0	$26,601	0.0%	$18,997	$0	-$18,997	0.0%
5760 · Irrigation Maintenance	$166	$740	$574	77.6%	$4,533	$4,415	-$118	-2.7%
5770 · Consumable Tools	$647	$501	-$146	-29.2%	$2,086	$850	-$1,236	-145.5%
5780 · Tee and Green Supplies	$0	$22	$22	100.0%	$602	$198	-$403	-203.1%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$21	$46	$25	54.4%
Total 5700 · PARK MAINTENANCE	**$6,447**	**$17,936**	**$11,489**	64.1%	**$128,026**	**$116,264**	**-$11,761**	-10.1%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$3,975	$4,906	$931	19.0%	$14,203	$11,614	-$2,589	-22.3%
5810 · Equipment Rental	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5820 · Building Maintenance	$4,444	$1,875	-$2,569	-137.0%	$11,778	$10,487	-$1,292	-12.3%
5840 · Small Equipment	$580	$0	-$580	0.0%	$580	$563	-$17	-3.1%
5860 · Gasoline/Diesel Fuel	$986	$716	-$270	-37.6%	$6,438	$7,829	$1,391	17.8%
5880 · Employee work clothes	$0	$0	$0	0.0%	$63	$0	-$63	0.0%
Total 5800 · PARK EQUIPMENT	**$9,985**	**$7,497**	**-$2,488**	-33.2%	**$33,063**	**$30,493**	**-$2,570**	-8.4%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$2,000	$2,000	100.0%	$7,916	$5,000	-$2,916	-58.3%
6020 · Electricity	$1,400	$1,522	$122	8.0%	$6,655	$6,422	-$233	-3.6%
6030 · Maintenance	$374	-$120	-$494	413.0%	$950	$1,174	$224	19.1%
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	**$2,174**	**$3,802**	**$1,628**	42.8%	**$17,121**	**$14,196**	**-$2,925**	-20.6%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$138,012**	**$161,007**	**$22,996**	14.3%	**$694,213**	**$710,985**	**$16,772**	2.4%
TOTAL OPERATIONAL NET INCOME	**$26,724**	**-$4,647**	**$31,371**	-675.1%	**$451,892**	**$295,300**	**$156,592**	53.0%
Restructured City Debt	$11,805	$11,593	-$212	-1.8%	$55,081	$75,033	$19,952	26.6%
Commercial Debt	$4,199	$10,000	$5,801	58.0%	$62,842	$68,000	$5,158	7.6%
	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total BS Debt Payments	**$16,004**	**$21,593**	**$5,589**	25.9%	**$117,923**	**$143,033**	**$25,110**	17.6%
NET INCOME BEFORE CAPITAL EXPENSES	**$26,724**	**-$4,647**	**$31,371**	-675.1%	**$451,892**	**$295,300**	**$156,592**	53.0%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$24,582	$22,500	-$2,082	-9.3%	$98,328	$90,000	-$8,328	-9.3%
8001 · Capital projects								
8100 - Capital Proj Cash	$0	$30,000	$30,000	100.0%	$18,572	$50,000	$31,428	62.9%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0	$0			$0	$0		
Capital Contribution								
Total 8000 · OTHER EXPENSE	$24,582	$22,500	$27,918	-9.3%	$98,328	$90,000	$23,100	-9.3%
NET INCOME	**$2,142**	**-$27,147**	**$29,289**	-107.9%	**$353,564**	**$205,300**	**$148,264**	72.2%

OAK HILLS PARK AUTHORITY
Balance Sheet FY23
As of October 31, 2022

	Total			
	As of Oct 31, 2022	As of Oct 31, 2021 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	672,759.06	664,592.93	8,166.13	1.23%
1022 NBT Payment Account	-56,530.94	-22,019.26	-34,511.68	-156.73%
1023 NBT Rent Escrow Sec Apt Right	1.00	1.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	10,502.57	1,773.33	8,729.24	492.25%
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	$ 628,131.69	$ 645,748.00	-$ 17,616.31	-2.73%
Total Bank Accounts	$ 628,131.69	$ 645,748.00	-$ 17,616.31	-2.73%
Accounts Receivable				
1201 Accounts Receivable	0.00	5,760.94	-5,760.94	-100.00%
Total Accounts Receivable	$ 0.00	$ 5,760.94	-$ 5,760.94	-100.00%
Other Current Assets				
1100 Inventory	65,770.83	29,242.81	36,528.02	124.91%
1200 Receivables	37,062.96	0.00	37,062.96	
1300 Prepaid Expenses	29,290.97	26,499.30	2,791.67	10.53%
Total Other Current Assets	$ 132,124.76	$ 55,742.11	$ 76,382.65	137.03%
Total Current Assets	$ 760,256.45	$ 707,251.05	$ 53,005.40	7.49%
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,597,008.13	1,597,008.13	0.00	0.00%
1510 Accumulated Depreciation/Amort.	-4,337,836.83	-4,081,571.33	-256,265.50	-6.28%
1520 Furniture & Fixtures	47,635.23	47,635.23	0.00	0.00%
1560 Leasehold Improvements	157,690.84	88,497.24	69,193.60	78.19%
1561 Park Improvements	2,043,360.87	1,821,963.05	221,397.82	12.15%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-86,532.28	-39,330.52	-47,201.76	-120.01%
Total 1500 Fixed Assets	$1,698,460.62	$1,711,336.46	-$ 12,875.84	-0.75%
Total Fixed Assets	$1,698,460.62	$1,711,336.46	-$ 12,875.84	-0.75%
TOTAL ASSETS	$2,458,717.07	$2,418,587.51	$ 40,129.56	1.66%
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	47,387.39	33,085.23	14,302.16	43.23%
Total Accounts Payable	$ 47,387.39	$ 33,085.23	$ 14,302.16	43.23%
Other Current Liabilities				

2010 Accounts Payable - Payroll	30,271.51	31,410.14	-1,138.63	-3.63%
2051 Accounts Payable - OHMGA Revenue	10.00	95.00	-85.00	-89.47%
2100 Accrued Payroll	12,627.96	13,176.98	-549.02	-4.17%
2104 Accrued retirement contribution	1,024.78	1,035.85	-11.07	-1.07%
2105 Accrued Vacation Pay	19,810.73	22,267.69	-2,456.96	-11.03%
2200 Accrued Expenses	27,962.06	26,855.50	1,106.56	4.12%
2250 Deferred Revenue				
2251 Tournament Deposits	3,600.00	4,100.00	-500.00	-12.20%
2254 Other Deferred	86,329.63	89,571.57	-3,241.94	-3.62%
Total 2250 Deferred Revenue	**$ 89,929.63**	**$ 93,671.57**	**-$ 3,741.94**	**-3.99%**
2400 Cart Sales Tax Due	2,126.33	2,532.00	-405.67	-16.02%
Total Other Current Liabilities	**$ 183,763.00**	**$ 191,044.73**	**-$ 7,281.73**	**-3.81%**
Total Current Liabilities	**$ 231,150.39**	**$ 224,129.96**	**$ 7,020.43**	**3.13%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,878,872.63	2,000,793.85	-121,921.22	-6.09%
2772 Wells Fargo 2017 Aera-Vator	197.16	636.66	-439.50	-69.03%
2773 DLL Finance Club Car CA550G Utility Cart	0.00	1,548.50	-1,548.50	-100.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	0.00	13,977.26	-13,977.26	-100.00%
2775 Deere Credit, Inc. Hybrid Mower	1,069.22	7,365.36	-6,296.14	-85.48%
2776 Wells Fargo MTE 2018 TurfCo Blower	1,484.31	3,160.29	-1,675.98	-53.03%
2777 DLL Finance Club Car CA502 Utility Cart	2,759.93	4,599.95	-1,840.02	-40.00%
2778 Wells Fargo Used Kubota Tractor Mini Ex	11,557.07	17,406.42	-5,849.35	-33.60%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	36,347.87	47,471.53	-11,123.66	-23.43%
2780 DLL Club Car 2021 Cart Fleet	218,936.88	291,915.84	-72,978.96	-25.00%
2781 GPSi Visage Software 2021 Cart Fleet	48,960.00	73,440.00	-24,480.00	-33.33%
Total Long-Term Liabilities	**$2,200,185.07**	**$2,462,315.66**	**-$262,130.59**	**-10.65%**
Total Liabilities	**$2,431,335.46**	**$2,686,445.62**	**-$255,110.16**	**-9.50%**
Equity				
3900 Retained Earnings	-307,610.18	-529,621.39	222,011.21	41.92%
Net Income	334,991.79	261,763.28	73,228.51	27.98%
Total Equity	**$ 27,381.61**	**-$ 267,858.11**	**$ 295,239.72**	**110.22%**
TOTAL LIABILITIES AND EQUITY	**$2,458,717.07**	**$2,418,587.51**	**$ 40,129.56**	**1.66%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
October 2022

	Total			
	Oct 2022	Oct 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	108,936.86	130,384.18	-21,447.32	-16.45%
4020 I.D. Cards	0.00	0.00	0.00	
4025 Season Pass	9,763.76	11,059.44	-1,295.68	-11.72%
4030 Tournament Fees	11,040.00	13,245.00	-2,205.00	-16.65%
4050 Cart Revenue	33,485.59	39,879.00	-6,393.41	-16.03%
4055 GolfBoard Revenue	0.00	0.00	0.00	
4060 Golf Revenue - Gift Certif.	150.00	3,152.00	-3,002.00	-95.24%
4070 Gift & Rain Checks Redeemed	-439.00	-2,487.90	2,048.90	82.35%
Total 4001 Golf Revenue	**$162,937.21**	**$ 195,231.72**	**-$32,294.51**	**-16.54%**
4300 Investment Income	138.50	137.12	1.38	1.01%
4400 Misc. Income	1,660.28	1,334.94	325.34	24.37%
4600 Restaurant Income	0.00	0.00	0.00	
Total 4000 REVENUES	**$164,735.99**	**$ 196,703.78**	**-$31,967.79**	**-16.25%**
Total Income	**$164,735.99**	**$ 196,703.78**	**-$31,967.79**	**-16.25%**
Gross Profit	**$164,735.99**	**$ 196,703.78**	**-$31,967.79**	**-16.25%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	14,440.71	17,961.52	-3,520.81	-19.60%
5030 Operations	20,617.25	21,514.34	-897.09	-4.17%
5040 Operations O/T	426.56	0.00	426.56	
5050 Course Personnel	25,837.78	24,632.23	1,205.55	4.89%
5060 Course Personnel O/T	194.48	373.25	-178.77	-47.90%
5070 Seasonal Personnel	12,901.05	17,908.88	-5,007.83	-27.96%
5075 Outside Seasonal Personnel	7,463.40	0.00	7,463.40	
5080 Seasonal Personnel O/T	377.98	458.65	-80.67	-17.59%
Total 5000 PERSONNEL EXPENSE	**$ 82,259.21**	**$ 82,848.87**	**-$ 589.66**	**-0.71%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	5,680.67	6,296.73	-616.06	-9.78%
5230 State Unemployment	1,800.81	1,720.16	80.65	4.69%
5250 Health Insurance	2,313.34	1,906.37	406.97	21.35%
5260 Workmans Compensation	1,836.80	2,083.64	-246.84	-11.85%
5270 Retirement Plans	573.58	556.85	16.73	3.00%
Total 5200 EMPLOYEE BENEFITS	**$ 12,205.20**	**$ 12,563.75**	**-$ 358.55**	**-2.85%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,033.48	993.53	39.95	4.02%
5430 Professional Fees	2,750.00	2,650.00	100.00	3.77%
5436 Advertising	995.42	1,002.75	-7.33	-0.73%

5440 Office Expense	3,013.00	1,433.49	1,579.51	110.19%
5441 Bank Charges	22.25	49.35	-27.10	-54.91%
5442 Credit Card Fees	3,258.49	4,480.01	-1,221.52	-27.27%
5461 Authority Secretarial Services	120.00	240.00	-120.00	-50.00%
5469 Other Outside Services	565.04	815.88	-250.84	-30.74%
5470 Other Administrative	547.65	755.50	-207.85	-27.51%
5480 Utilities	4,487.00	5,382.34	-895.34	-16.63%
5500 Liability Insurance	7,782.84	6,940.51	842.33	12.14%
5520 Interest Expense	193.73	358.61	-164.88	-45.98%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 24,768.90**	**$ 25,101.97**	**-$ 333.07**	**-1.33%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	750.00	-750.00	-100.00%
5640 Golf Pro Supplies	53.75	0.00	53.75	
5680 Golf Pro Work Clothes	118.82	250.84	-132.02	-52.63%
Total 5600 SALES AND OPERATIONS	**$ 172.57**	**$ 1,000.84**	**-$ 828.27**	**-82.76%**
5700 PARK MAINTENANCE				
5710 Water	2,271.88	1,991.30	280.58	14.09%
5720 Heating Fuel	654.62	305.54	349.08	114.25%
5730 Grounds Maintenance	10,280.94	12,586.25	-2,305.31	-18.32%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	19,027.24	1,704.18	17,323.06	1016.50%
5752 Agriculture/Chemicals Utilized	-26,600.65	0.00	-26,600.65	
Total 5750 Agriculture and Chemicals	**-$ 7,573.41**	**$ 1,704.18**	**-$ 9,277.59**	**-544.40%**
5760 Irrigation Maintenance	166.00	155.00	11.00	7.10%
5770 Consumable Tools	646.51	661.49	-14.98	-2.26%
5780 Tee and Green Supplies	0.00	64.00	-64.00	-100.00%
5800 Equipment Maintenance	3,974.92	5,357.50	-1,382.58	-25.81%
5820 Building Maintenance	4,444.21	832.93	3,611.28	433.56%
5840 Small Equipment	579.99		579.99	
5860 Gasoline/Diesel Fuel	986.03	0.00	986.03	
Total 5700 PARK MAINTENANCE	**$ 16,431.69**	**$ 23,658.19**	**-$ 7,226.50**	**-30.55%**
6000 CART EXPENSE				
6020 Electricity	1,400.00	1,571.63	-171.63	-10.92%
6030 Maintenance	374.10	-465.88	839.98	180.30%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 2,174.10**	**$ 1,505.75**	**$ 668.35**	**44.39%**
Total Expenses	**$138,011.67**	**$ 146,679.37**	**-$ 8,667.70**	**-5.91%**
Net Operating Income	**$ 26,724.32**	**$ 50,024.41**	**-$23,300.09**	**-46.58%**
Other Expenses				
8000 Depreciation/Amortization	24,582.00	22,462.26	2,119.74	9.44%
Total Other Expenses	**$ 24,582.00**	**$ 22,462.26**	**$ 2,119.74**	**9.44%**
Net Other Income	**-$ 24,582.00**	**-$ 22,462.26**	**-$ 2,119.74**	**-9.44%**
Net Income	**$ 2,142.32**	**$ 27,562.15**	**-$25,419.83**	**-92.23%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July - October, 2022

	Total			
	Jul - Oct, 2022	Jul - Oct, 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	752,175.37	683,188.20	68,987.17	10.10%
4020 I.D. Cards	7,735.00	8,030.00	-295.00	-3.67%
4025 Season Pass	37,453.84	44,237.76	-6,783.92	-15.34%
4030 Tournament Fees	53,056.00	45,195.00	7,861.00	17.39%
4050 Cart Revenue	234,997.59	225,480.00	9,517.59	4.22%
4055 GolfBoard Revenue				
4060 Golf Revenue - Gift Certif.	5,167.00	6,808.00	-1,641.00	-24.10%
4070 Gift & Rain Checks Redeemed	-7,401.00	-13,639.12	6,238.12	45.74%
Total 4001 Golf Revenue	$ 1,083,183.80	$ 999,299.84	$ 83,883.96	8.39%
4100 Tennis Revenue	25,200.00	24,000.00	1,200.00	5.00%
4200 Rental Income	0.00	2,750.00	-2,750.00	-100.00%
4300 Investment Income	469.62	482.41	-12.79	-2.65%
4400 Misc. Income	7,248.11	2,757.61	4,490.50	162.84%
4600 Restaurant Income	30,002.96	9,299.42	20,703.54	222.63%
Total 4000 REVENUES	$ 1,146,104.49	$ 1,038,589.28	$107,515.21	10.35%
Total Income	$ 1,146,104.49	$ 1,038,589.28	$107,515.21	10.35%
Gross Profit	$ 1,146,104.49	$ 1,038,589.28	$107,515.21	10.35%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	57,093.65	72,281.45	-15,187.80	-21.01%
5030 Operations	111,518.68	100,641.88	10,876.80	10.81%
5040 Operations O/T	802.56	-15.81	818.37	5176.28%
5050 Course Personnel	102,461.79	98,889.96	3,571.83	3.61%
5060 Course Personnel O/T	1,313.79	1,064.63	249.16	23.40%
5070 Seasonal Personnel	49,245.81	67,241.18	-17,995.37	-26.76%
5075 Outside Seasonal Personnel	17,534.87	0.00	17,534.87	
5080 Seasonal Personnel O/T	610.06	828.67	-218.61	-26.38%
Total 5000 PERSONNEL EXPENSE	$ 340,581.21	$ 340,931.96	-$ 350.75	-0.10%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	24,549.45	25,917.68	-1,368.23	-5.28%
5230 State Unemployment	9,820.45	10,577.62	-757.17	-7.16%
5250 Health Insurance	9,010.00	8,355.56	654.44	7.83%
5260 Workmans Compensation	8,703.91	9,395.94	-692.03	-7.37%
5270 Retirement Plans	2,295.74	2,223.83	71.91	3.23%
Total 5200 EMPLOYEE BENEFITS	$ 54,379.55	$ 56,470.63	-$ 2,091.08	-3.70%
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	4,295.94	3,563.25	732.69	20.56%
5430 Professional Fees	11,000.00	10,600.00	400.00	3.77%
5436 Advertising	3,982.96	3,993.91	-10.95	-0.27%
5440 Office Expense	7,850.48	6,187.44	1,663.04	26.88%
5441 Bank Charges	96.04	204.00	-107.96	-52.92%
5442 Credit Card Fees	21,986.67	22,254.02	-267.35	-1.20%
5450 Training and Dues	0.00	371.00	-371.00	-100.00%
5461 Authority Secretarial Services	480.00	620.00	-140.00	-22.58%
5469 Other Outside Services	2,640.21	2,528.11	112.10	4.43%
5470 Other Administrative	3,762.24	4,787.67	-1,025.43	-21.42%
5480 Utilities	29,083.01	18,153.28	10,929.73	60.21%
5500 Liability Insurance	31,131.34	27,762.02	3,369.32	12.14%
5520 Interest Expense	1,010.02	1,586.52	-576.50	-36.34%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 117,318.91**	**$ 102,611.22**	**$ 14,707.69**	**14.33%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	22,405.63	-22,405.63	-100.00%
5640 Golf Pro Supplies	3,202.12	1,573.98	1,628.14	103.44%
5680 Golf Pro Work Clothes	521.38	923.51	-402.13	-43.54%
Total 5600 SALES AND OPERATIONS	**$ 3,723.50**	**$ 24,903.12**	**-$ 21,179.62**	**-85.05%**
5700 PARK MAINTENANCE				
5710 Water	63,705.73	25,667.25	38,038.48	148.20%
5715 Nature and Open Space	179.99	0.00	179.99	
5720 Heating Fuel	654.62	305.54	349.08	114.25%
5730 Grounds Maintenance	15,971.36	23,926.05	-7,954.69	-33.25%
5740 Tree Maintenance	1,419.56	0.00	1,419.56	
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	19,855.33	5,752.01	14,103.32	245.19%
5752 Agriculture/Chemicals Utilized	18,997.29	40,359.23	-21,361.94	-52.93%
Total 5750 Agriculture and Chemicals	**$ 38,852.62**	**$ 46,111.24**	**-$ 7,258.62**	**-15.74%**
5760 Irrigation Maintenance	4,533.23	2,623.25	1,909.98	72.81%
5770 Consumable Tools	2,086.15	1,309.49	776.66	59.31%
5780 Tee and Green Supplies	601.56	573.46	28.10	4.90%
5795 Janitorial Supplies	20.77	19.59	1.18	6.02%
5800 Equipment Maintenance	14,203.08	15,488.34	-1,285.26	-8.30%
5820 Building Maintenance	11,778.41	6,551.10	5,227.31	79.79%
5840 Small Equipment	579.99	456.12	123.87	27.16%
5860 Gasoline/Diesel Fuel	6,438.35	4,333.67	2,104.68	48.57%
5880 Employee work clothes	62.70	500.00	-437.30	-87.46%
Total 5700 PARK MAINTENANCE	**$ 161,088.12**	**$ 127,865.10**	**$ 33,223.02**	**25.98%**
6000 CART EXPENSE				
6010 Cart Lease Expense	7,916.17	0.00	7,916.17	
6020 Electricity	6,655.40	6,465.10	190.30	2.94%
6030 Maintenance	949.85	702.24	247.61	35.26%
6050 Cart Insurance	1,600.00	1,600.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 17,121.42**	**$ 8,767.34**	**$ 8,354.08**	**95.29%**
Total Expenses	**$ 694,212.71**	**$ 661,549.37**	**$ 32,663.34**	**4.94%**
Net Operating Income	**$ 451,891.78**	**$ 377,039.91**	**$ 74,851.87**	**19.85%**

Other Expenses				
8000 Depreciation/Amortization	98,328.00	89,849.04	8,478.96	9.44%
8001 Capital projects				
8100 Capital Projects - Cash	18,571.99	27,877.59	-9,305.60	-33.38%
Total 8001 Capital projects	**$ 18,571.99**	**$ 27,877.59**	**-$ 9,305.60**	**-33.38%**
8006 Disposed Assets	0.00	-2,450.00	2,450.00	100.00%
Total Other Expenses	**$ 116,899.99**	**$ 115,276.63**	**$ 1,623.36**	**1.41%**
Net Other Income	**-$ 116,899.99**	**-$ 115,276.63**	**-$ 1,623.36**	**-1.41%**
Net Income	**$ 334,991.79**	**$ 261,763.28**	**$ 73,228.51**	**27.98%**

OAK HILLS SALES ANALYSIS OCTOBER 2022 FISCAL REPORT

Description	Oct-22	Oct-21	Inc/(Dec)	YTD FY23	YTD FY22	Inc/(Dec)
Revenue Rounds	3,250	3,901	-16.7%	21,241	20,325	4.5%
Season Pass Rounds	260	543	-52.1%	1,274	2,561	-50.3%
POS System Servicer Rounds	238	289	-17.6%	1,095	1,168	-6.3%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	73	-100.0%	0	370	-100.0%
Total All Rounds	3,748	4,806	-22.0%	23,610	24,424	-3.3%
Total Carts	1,938	2,642	-26.6%	13,525	14,600	-7.4%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	0	0	0.0%	84	65	29.2%
Total Season Passes	0	0	0.0%	0	0	0.0%
Total Gift Cards	2	92	-97.8%	96	137	-29.9%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$123,291	$143,196	-13.9%	$732,400	$728,301	0.6%
Total Carts $	$35,612	$42,411	-16.0%	$249,919	$239,797	4.2%
Total Board $	$0	$0	0.0%	$0	$0	0.0%
Total Golf ID Cards $	$0	$0	0.0%	$7,735	$7,250	6.7%
Total Season Pass $	$0	$0	0.0%	$0	$0	0.0%
Total Gift Cards $	$150	$3,152	-95.2%	$5,167	$6,808	-24.1%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$403	-$2,488	-83.8%	-$7,365	-$13,639	-46.0%
	$158,650	**$186,271**	**-14.8%**	**$987,855**	**$968,517**	**2.0%**
$ Revenue/Revenue Round	**$37.94**	**$36.71**	3.3%	**$34.48**	**$35.83**	-3.8%
Carts/Revenue Round	**59.6%**	**67.7%**	-12.0%	**63.7%**	**71.8%**	-11.4%
Cart $/Revenue Round	**$10.96**	**$10.87**	0.8%	**$11.77**	**$11.80**	-0.3%
Cart $/Cart Round	**$18.38**	**$16.05**	14.5%	**$18.48**	**$16.42**	12.5%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$0.00**	0.0%
ID Card $/Card	**$0.00**	**$0.00**	0.0%	**$92.08**	**$111.54**	-17.4%
Resident Adult 18 Rounds	392	600	-34.7%	2,560	3,387	-24.4%
Resident Senior 18 Rounds	447	580	-22.9%	2,727	2,989	-8.8%
Junior/Golf Team 18 Rounds	138	228	-39.5%	1,158	1,009	14.8%
Golf League 18 Rounds	11	0	0.0%	57	80	-28.8%
Employee 18 Rounds	28	81	-65.4%	354	414	-14.5%
Non Resident 18 Rounds	2,113	2,222	-4.9%	13,064	11,471	13.9%
Total 9 Hole Rounds	121	190	-36.3%	1,321	975	35.5%
Total Revenue Rounds	***3,250***	***3,901***	***-16.7%***	***21,241***	***20,325***	***4.5%***
Resident Adult 18 Rounds $	$14,373	$20,937	-31.4%	$70,538	$116,865	-39.6%
Resident Senior 18 Rounds $	$13,278	$16,977	-21.8%	$81,933	$84,906	-3.5%
Junior/Golf Team 18 Rounds $	$2,862	$3,267	-12.4%	$25,423	$17,446	45.7%
Golf League 18 Rounds	$0	$0	0.0%	$0	$1,600	-100.0%
Employee 18 Rounds $	$175	$553	-68.4%	$2,367	$2,857	-17.2%
Non Resident 18 Rounds $	$89,923	$96,987	-7.3%	$521,709	$481,636	8.3%
Total 9 Hole Rounds $	$2,680	$4,475	-40.1%	$30,430	$22,991	32.4%
Total $ Revenue Rounds	***123,291***	***143,196***	***-13.9%***	***732,400***	***728,301***	***0.6%***
Senior Non-Resident ID	0	0	0.0%	0	3	-100.0%
Adult Non-Resident ID	0	0	0.0%	1	1	0.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***0***	***0.0%***	***1***	***4***	***-75.0%***
GolfNow Rounds	757	150	404.7%	3867	900	329.7%
GolfNow Dollars	$25,495	$7,329	247.9%	$154,353	$38,132	304.8%
Dollars/Round	$33.68	$48.86	-31.1%	$39.92	$42.37	-5.8%
City of Norwalk debt paydown	**$7,870.80**					

OAK HILLS SALES ANALYSIS OCTOBER 2022 CALENDAR

Description	Oct-22	Oct-21	Inc/(Dec)	YTD 2022	YTD 2021	Inc/(Dec)
Revenue Rounds	3,250	3,901	-16.7%	36,634	37,449	-2.2%
Season Pass Rounds	260	543	-52.1%	2,453	5,352	-54.2%
POS System Servicer Rounds	238	289	-17.6%	2,044	2,221	-8.0%
Barter Rounds	0	0		0	0	
Comp Rounds	0	73	-100.0%	2	426	-99.5%
Total All Rounds	3,748	4,806	-22.0%	41,133	45,448	-9.5%
Total Carts	1,938	2,642	-26.6%	21,569	25,099	-14.1%
Total Boards	0	0	0.0%	0	2	-100.0%
Total Golf ID Cards	0	0	0.0%	1,127	1,146	-1.7%
Total Season Passes	0	0	0.0%	15	37	-59.5%
Total Gift Cards	2	92	-97.8%	201	251	-19.9%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$123,291	$143,196	-13.9%	$1,378,944	$1,328,345	3.8%
Total Carts $	$35,612	$42,411	-16.0%	$395,106	$408,839	-3.4%
Total Board $	$0	$0	0.0%	$0	$42	-100.0%
Total Golf ID Cards $	$0	$0	0.0%	$136,310	$141,481	-3.7%
Total Season Pass $	$0	$0	0.0%	$35,215	$74,300	-52.6%
Total Gift Cards $	$150	$3,152	-95.2%	$14,755	$15,692	-6.0%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$403	-$2,488	-83.8%	-$16,384	-$24,674	-33.6%
	$158,650	**$186,271**	**-14.8%**	**$1,943,946**	**$1,944,026**	**0.0%**
$ Revenue/Revenue Round	**$37.94**	**$36.71**	3.3%	**$37.64**	**$35.47**	6.1%
Carts/Revenue Round	**59.6%**	**67.7%**	-12.0%	**58.9%**	**67.0%**	-12.2%
Cart $/Revenue Round	**$10.96**	**$10.87**	0.8%	**$10.79**	**$10.92**	-1.2%
Cart $/Cart Round	**$18.38**	**$16.05**	14.5%	**$18.32**	**$16.29**	12.5%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$21.00**	-100.0%
ID Card $/Card	**$0.00**	**$0.00**	0.0%	**$120.95**	**$123.46**	-2.0%
Resident Adult 18 Rounds	392	600	-34.7%	4,683	6,910	-32.2%
Resident Senior 18 Rounds	447	580	-22.9%	4,778	5,774	-17.2%
Junior/Golf Team 18 Rounds	138	228	-39.5%	1,888	1,625	16.2%
Golf League 18 Rounds	11	0	0.0%	57	157	-63.7%
Empl 18 Rounds	28	81	-65.4%	592	639	-7.4%
Non Resident 18 Rounds	2,113	2,222	-4.9%	22,533	20,802	8.3%
Total 9 Hole Rounds	121	190	-36.3%	2,103	1,542	36.4%
Total Revenue Rounds	***3,250***	***3,901***	***-16.7%***	***36,634***	***37,449***	***-2.2%***
Resident Adult 18 Rounds $	$14,373	$20,937	-31.4%	$166,258	$235,712	-29.5%
Resident Senior 18 Rounds $	$13,278	$16,977	-21.8%	$141,775	$160,190	-11.5%
Junior/Golf Team 18 Rounds $	$2,862	$3,267	-12.4%	$41,594	$27,526	51.1%
Golf League 18 Rounds	$0	$0	0.0%	$0	$3,143	-100.0%
Empl 18 Rounds $	$175	$553	-68.4%	$3,961	$4,407	-10.1%
Non Resident 18 Rounds $	$89,923	$96,987	-7.3%	$977,197	$860,930	13.5%
Total 9 Hole Rounds $	$2,680	$4,475	-40.1%	$48,160	$36,438	32.2%
Total $ Revenue Rounds	***123,291***	***143,196***	***-13.9%***	***1,378,944***	***1,328,345***	***3.8%***
SR NONRES DISC	0	0	0.0%	63	73	-13.7%
NONRES DISCOUNT	0	0	0.0%	66	75	-12.0%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***0***	***0.0%***	***129***	***148***	***-12.8%***
GolfNow Rounds	757	150	404.7%	7272	1763	312.5%
GolfNow Dollars	$25,495	$7,329	247.9%	$300,216	$70,304	327.0%
Dollars/Round	$33.68	$48.86	-31.1%	$41.28	$39.88	3.5%

Last Revised Date: 11/7/2022

City of Norwalk, Connecticut

FYE 2023-24 OPERATING BUDGET CALENDAR

All Board of Estimate and Taxation meetings begin at 6:30 p.m.

Date	City Hall Room	Description
Friday, October 28, 2022		Finance Department distributes proforma Operating budget packages to departments and agencies.
Monday, October 31, 2022 to Friday, November 18, 2022		All city departments and grant agencies prepare and file their Operating budget requests, including goals and objectives, with the Office of Management and Budgets. City departments enter line items requests online.
Monday, December 5, 2022 to Wednesday, December 21, 2022	ZOOM	Finance Department staff meets with each city department and city grant agencies on a staggered weekly schedule to review requests.
Thursday, December 22, 2022		Board of Education files its Operating budget request with the Chief Financial Officer.
Wednesday, January 11, 2023	ZOOM	Board of Education reviews Operating budget with Finance Department.
Thursday, January 12, 2023	HYBRID	Common Council Finance and Claims Committee and BOE Finance Committee Joint meeting.
Monday, February 13, 2023		Chief Financial Officer prepares and submits the Recommended Operating Budget and tax levy in addition to the department requests to the Board of Estimate and Taxation.
Tuesday, February 14, 2023		Chief Financial Officer prepares and submits the Recommended Operating Budget and tax levy in addition to the department requests to the Common Council.
Thursday, February 16, 2023		Chief Financial Officer prepares and submits the Recommended Operating Budget and tax levy in addition to the department requests to the Common Council Finance and Claims Committee.
Friday, February 17, 2023		Publish recommended budget, tax levy and Notice of Annual Meeting of the Board of Estimate and Taxation in local newspaper.
Thursday, February 23, 2023	ZOOM	Common Council Finance and Claims Committee holds Public Hearing beginning at 6:30 pm. Special meeting to be held immediately following the Public Hearing and forwards the Recommended Operating Budget to the Common Council.
Tuesday, March 7, 2023		Common Council establishes Operating Budget Cap.
Wednesday, March 8, 2023 to Tuesday, March 21, 2023	ZOOM	Board of Estimate and Taxation conducts meetings to hear from City agencies and other interested parties concerning Operating Budget alterations and formulates tentative Operating Budget.
Wednesday, March 22, 2023	ZOOM	Board of Estimate and Taxation holds Public Hearing on the Tentative Operating Budget.
Monday, March 27, 2023		Board of Estimate and Taxation completes its review of the Operating Budget and forwards its Tentative Operating Budget to Common Council.
Tuesday, April 11, 2023	HYBRID	Common Council’s Regular Meeting sets final cap, but not later than 4/18/2023.
Wednesday, April 19, 2023		Publish the tentative Operating Budget and tax levy.
Monday, May 1, 2023	ZOOM	Board of Estimate and Taxation sets Final Operating Budget and tax levy.

City of Norwalk
FYE 2023-24 Capital Budget Calendar
As of 11/07/2022
All budget meetings will be conducted virtually on ZOOM video conferencing

Date		Description
Friday, November 4, 2022		Finance Department distributes budget packages to departments.
Monday, November 21, 2022 to Friday, December 16, 2022		Departments file budget requests on staggered deadlines, including goals and objectives, with the Office of Management and Budgets. Depts enter requests and POCDs on Finance generated Capital Budget Form
Thursday, December 22, 2022		Board of Education submits its Capital Budget requests to the Finance Department.
Tuesday, January 3, 2023 to Tuesday January 10, 2023	ZOOM	Finance and Planning and Zoning Department meet with each Department to review their Capital Budget Requests.
Wednesday, January 11, 2023	ZOOM	Finance and Planning and Zoning staff meet with Board of Education to review their Capital Budget Requests.
Monday, January 16, 2023 to Thursday, January 26, 2023	ZOOM	Planning and Zoning Commission meets with Departments to review requests. Meetings begin at 6:00pm
Friday, January 27, 2023 (on or before)		Chief Financial Officer compiles and transmits requests together with recommendations to the Common Council, Board of Estimate and Taxation, and the Planning and Zoning Commission. Recommendations will include a report of the impact on the debt service in the Operating Budget and various debt ratios.
Wednesday, February 1, 2023		Planning & Zoning Commission conducts public hearings on departments' requests.
Wednesday, February 8, 2023		Chief Financial Officer presents Capital Recommendation to Planning and Zoning Commission (Regular meeting).
Friday, March 3, 2023 (on or before)		Planning and Zoning Commission transmits its recommended Capital Budget to the Mayor.
Tuesday, March 21, 2023 (on or before)		Mayor completes his review and transmits his recommended Capital Budget to the Board of Estimate & Taxation.
Monday, April 3, 2023 (before April 1st)		Board of Estimate and Taxation, after incorporating therein such recommendations as the Mayor, the Planning and Zoning Commission and the Comptroller may make, forward the same to the Common Council with an expression in writing of its judgment with respect to the amount of funds it is proposed to expend in such capital budget and the effect such expenditures will, in its opinion, have upon the operating expenses and credit of the City.
Thursday, April 6, 2023 (on or before April 15)	HYBRID	Common Council Economic and Community Development Committee review with Departments - (regular meeting 7:00 pm)
Tuesday, April 11, 2023 (on or before April 15)	HYBRID	Common Council may approve, reject or reduce any item in the capital budget by a vote of the majority of its members, present and voting, or may, by a vote of a majority of its members present and voting, reinstate therein any item which may have been previously disapproved. The Common Council shall thereupon approve the same as amended on or before the 15th day of April in each year, when it shall be certified to the Comptroller. Any item not rejected or reduced by the Common Council shall be deemed approved by it.
Friday, April 21, 2023 (on or before May 1)		Chief Financial Officer shall transmit to the Common Council and the Board of Estimate and Taxation his recommendations in respect to the most feasible and economical measures to finance the capital budget for the ensuing fiscal year.
Tuesday, May 9, 2023		Chief Financial Officer submits Bonding resolution to the Common Council