FINANCE AND CLAIMS COMMITTEE OF THE COMMON COUNCIL MEETING AGENDA
Thursday, October 12, 2023, 7:00 P. M.
By Zoom Virtual Teleconference:

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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:
   - August 10, 2023- Regular Meeting
   - September 7, 2023-Special Meeting
   - September 14, 2023-Regular Meeting
5. Claims Committee: October 2023
6. Narrative on Tax Collections dated October 2023 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated September 2023– Receive Report and discuss.
8. Tax Assessor update on the Revaluation process and report on the Elderly Tax Relief Program.
9. Received Oak Hills Authority Monthly Financial Statements for July and August 2023.
10. Adjournment.

Finance & Claims Committee
Regular Meeting
August 10, 2023

Attendance:	Greg Burnett Chairperson, Nora Niedzielski-Eichner, Diana Revolus, Bryan Meek, Ed Camacho
Staff:	Lisa Biagiarelli - Tax Collector, Alan Dutton - Oak Hills Authority, Henry Dachowitz, Chief Financial Officer, Joyce Liu, Director IT, Paul Gorman, Deputy Tax Assessor

1. Call to Order

The meeting was called to order at 7:03 pm.

2. Roll Call

Chairperson Greg Burnett took attendance, and a quorum was present.

3. Public Participation

There was no one in attendance or emails received for public participation.

4. Approve the Minutes from July 13, 2023 – Regular Meeting

**** MS. NIEDZIELSKI-EICHNER MOVED TO ACCEPT THE MINUTES OF THE MEETING AS SUBMITTED.**
**** THE MOTION PASSED WITH 3 VOTES IN FAVOR AND 2 ABSTENTIONS**

5. Claims Committee – August 2023

Ms. Biagiarelli noted there were no claims to report for the Month of July. They are behind due to the collection cycle.

6. Narrative on Tax Collections dated August 2023 – Receive Report & Discuss

Ms. Biagiarelli noted that she could only provide a verbal report as the month of July has not been closed as of yet. She prepared a narrative on how the collection went and what the billing issues were. She noted there were lines at the end of July, but there were no lines on the August 7th. The new format of the bills received well. Mail processing is caught up and almost done with posting.

Mr. Burnett questioned if all the incorrect bills have been resolved. Ms. Biagiarelli said that some taxpayers received a bill that is lower and some taxpayers received a bill that is higher. The individuals who reached out when they got their incorrect bill were sent an adjusted bill with 30 days to pay. We are working with assessor's office, vendor, and quality data service. We expect a mailing to go out end of August, and taxpayers affected will have until September 13th to pay.

Mr. Gorman discussed that that they are in process of obtaining new information and pricing to generate new bills. Ms. Biagiarelli noted that hundreds of corrected bills have been done thus far. The issue is primarily with Motor Vehicle assessed values. Real Estate bills were mailed first and about 300 households did not received the proper elderly and disabled tax relief.

Mr. Gorman noted the main issue is with the pricing of motor vehicle assessed values and the methodology used. This will not be used in the future. The DMV sent an inordinate amount of unpriced motor vehicles.

Ms. Biagiarelli noted that the vast majority of motor vehicle bills that were issued were accurate. Many people called to question their bill when the assessment was correct due to the values not depreciating as in the past.

Mr. Dachowitz said there are about 75,000 motor vehicles taxed every year. This year there were over 10,000 vehicles not priced from DMV. This also happened in other municipalities. The prior assessor's methodology caused problems. We will explore a remedy in the future if the DMV can't provide the values. Ms. Biagiarelli said the State gives us a list every year that provides the value of the vehicles. If there is no value provided, it is done manually. Mr. Gorman noted that the Connecticut association of Assessing Officers has a motor vehicle committee and they are aware of the issues.

7. <u>Monthly Tax Collector's Reports dated July 2023 – Receive Report & Discuss</u>

There were no reports provided.

8. <u>Tax Assessor's update on the Revaluation Process</u>

Mr. Gorman was pleased to announce that both the residential and commercial first pass visitations to the properties are complete. We have begun sending out the data mailers. 12,500 out of 29,000 were sent. 8,600 are going out this week with the remaining ones no later than beginning of September. Mr. Dachowitz stated that negotiations with Vision included tools to inform the public of what and how we are doing revaluation process. He noted that at the next meeting with the vendor, he will raise the issue to talk about the timetable, how many sessions, where, and what the agenda will be.

9. <u>Received Oak Hills Authority Monthly Financial Statements for June 2023</u>

Mr. Dutton noted that Treasurer, Jennifer McAllister has stepped down and Denise Brown will be the treasurer. June the fiscal books were closed, and we had a really good year. He provided a brief overview of the year. In Revenue we made $2,375,000 compared to budgeted of $2,100,000. We are about $265,000 ahead of our budgeted revenue compared to last year mainly due to 40,000 golf rounds. In expenses, we spent $1,674,000 the same as last year. We budgeted $100,000 more but didn't use the money due to not having a general manager position last fiscal year. We had an Operational income of approximately $700,000. We are $359,000 ahead of budget in income. Debt to the city is $2 per round and the percentage of revenue. We paid about $119,000 to the city. Mr. Meek questioned the water amount since it tripled and highlight the capital plan for next year. Mr. Dutton noted that we had a dry summer and had to pump in city water approximately $35,000 more. Mr. Dutton noted future capital improvements to include continuing improving cart paths, $85,000. $50,000 allotted for the storage base building where Jim works. We are exploring work on sand traps/bunkers. There will be little improvements to the clubhouse and three air conditioning units. Mr. Dutton will have Mr. Schell reach out to the commission regarding thresholds for the water levels in the ponds. Mr. Dutton noted that he is working with Karen regarding the sufficient cash balance and will provide details to where the money is deposited, interest rates, etc. Mr. Dachowitz noted that the money can't be comingled with the city, but happy to coordinate to receive the benefit that the city negotiates. Mr. Dachowitz suggested we monitor the restaurants profit and loss statements.

Ms. Niedzielski-Eichner questioned the progress of moving away from Pesticides. Mr. Dutton said we are fully compliant with our pesticides. It cost a little more money but no issues.

10. Authorize the purchasing agent to issue a purchase order to Telrepco, in an amount not to exceed $53,401.00 for purchase mobile devices, printers, and misc. equipment for Police patrol cars. Telrepco is on State of CT DAS - NASPO Panasonic Contract -#15PSX0221 Account No. 09241370 5777 C0375.

Ms. Liu discussed the initiation from 2010 to replace/refresh equipment for Police patrol cars to prevent device failure and to ensure there are functioning tools in the vehicles. She noted that all the hardware and parts that in in good condition will be reused/recycled.

**** MR. CAMACHO MOVED AGENDA ITEM 10 FOR APPROVAL TO MOVE FORWARD TO THE FULL COUNCIL FOR REVIEW AND APPROVAL ON TUESDAY, SEPTEMBER 12, 2023.**
**** THE MOTION PASSED WITH 4 IN FAVOR AND 1 OPPOSED.**

Mr. Dachowitz, Chief Financial Officer noted we had a wonderful week. We have 3 Triple A ratings. Investment bankers did a phenomenal job. We have raised almost $300 million but we won't see interest rates like in the past for a long time. We added a lot of debt at a higher rate. Our total debt is $450 million and we will be out of bond capacity next year. Our debt service last year ending June 30, 2023 was $35 million. This year's budget for 2024 is $40 million. Realistically, we are running out of room, and we have $175 million of capital projects approved that have not been bonded for. He suggested looking at all of our approved capital projects to either scale them down, stretch them out, or cancel them. Ms. Niedzielski-Eichner and Mr. Burnett agreed that the committee will have a meeting in the coming months to discuss the current and future capital projects on the books to ensure we maintain a positive posture. Mr. Camacho questioned the debt service payments. Mr. Dachowitz noted the debt service going from 35 million to 40 million an increase of 14%. We are fortunate that our pension plan is 75% funded and our OPEC is 97% funded.

11. Adjournment

**** MS. REVOLUS MOVED TO ADJOURN THE MEETING**
**** MOTIONED PASSED UNANIMOUSLY**

The meeting was adjourned at 8:10 pm.

Respectfully Submitted,

Michele Watson
Telesco Secretarial Services

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
SPECIAL MEETING
SEPTEMBER 7, 2023

ATTENDANCE: Greg Burnett, Chair; Edwin Camacho, John Kydes, Jenn McMurrer, Bryan Meek, Nora Niedzielski-Eichner; Diana Revolus

OTHERS: Atty. Darin Callahan; JoAnn Acquarulo, Assistant Building & Facilities Manager; Henry Dachowitz, CFO

CALL TO ORDER

Council Member Burnett called the meeting at 6:04 p.m.

ROLL CALL

Council Member Burnett called the roll. A quorum was present.

PUBLIC PARTICIPATION

Council Member Burnett said that there were no comments submitted prior to the meeting and there was no one who indicated they wished to address the Committee.

Recommend and refer to the Common Council a special capital appropriation in the amount of $2,900,000 for the Norwalk Public Schools for the acquisition of 6 properties abutting the proposed South Norwalk School and other project related purposes.

RESOLUTION:

a. Authorize the allocation of $2,900,000.00 in Special Capital Appropriation funds to the Norwalk Public Schools for the acquisition of 6 properties abutting the proposed South Norwalk School as identified herein this memo.

This capital appropriation shall be funded through $2,900,000 of authorized but unissued general obligation bonds or notes of the City. The $2,900,000 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 the bonds or notes of the city for project account #0919-205010-5777-C0619.

b. Approve the deauthorization in the amount of $2,900,000 from free balance in the Jefferson School Improvement Project – capital budget account # 0919-205010 5777 C0619.

**** COUNCIL MEMBER REVOLUS MOVED THE ITEM**.

Atty. Callahan greeted the Commission and said that the City was in the process of acquiring a number of properties for the South Norwalk School. These funds will be used for funding for acquiring the properties. He explained that they may have to provided funding if a property needs to be taken by eminent domain. The funding will come from the free balance surplus funding from the Jefferson School project.

Council Member Burnett said that the items had been presented to the BET and Land Use and Building Management Committees.

Council Member Camacho asked for more details regarding the deauthorizations of funding from the Jefferson School project, which Atty. Callahan reviewed with him.

Council Member Meek asked if they would be paying the same interest rate on this bonded funding as they did for the Jefferson School project. Mr. Dachowitz reviewed how the Finance Department reviews the finances on major projects on a regular basis and these funds were originally forecast for Jefferson, but that project has been closed out. Therefore these funds can be repurposed for the South Norwalk School.

Council Member Niedzielski-Eichner asked for the timeline. Atty. Callahan said that it would depend on the negotiations with the property owners and noted there is a six month window following approval by the Common Council. Discussion followed about the details.

Council Member Revolus said that she was concerned about the number of residents that would be displaced and what type of cost would be incurred. Atty. Callahan said that at least two of the properties were multi-family residences. There is a Relocation Officer that works with the Health Department and would be involved in this project. He said that there were several factors that would contribute to the cost.

**** THE MOTION TO APPROVE THE FOLLOWING RESOLUTION**:

A. AUTHORIZE THE ALLOCATION OF $2,900,000.00 IN SPECIAL CAPITAL APPROPRIATION FUNDS TO THE NORWALK PUBLIC SCHOOLS FOR THE ACQUISITION OF 6 PROPERTIES ABUTTING THE PROPOSED SOUTH NORWALK SCHOOL AS IDENTIFIED HEREIN THIS MEMO.

THIS CAPITAL APPROPRIATION SHALL BE FUNDED THROUGH $2,900,000 OF AUTHORIZED BUT UNISSUED GENERAL OBLIGATION BONDS OR NOTES OF THE CITY. THE $2,900,000 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 THE BONDS OR NOTES OF THE CITY FOR PROJECT ACCOUNT #0919-205010-5777-C0619.

B. APPROVE THE DEAUTHORIZATION IN THE AMOUNT OF $2,900,000 FROM FREE BALANCE IN THE JEFFERSON SCHOOL IMPROVEMENT PROJECT – CAPITAL BUDGET ACCOUNT # 0919-205010 5777 C0619.

PASSED WITH SIX (6) IN FAVOR (BURNETT, CAMACHO, KYDES, MCMURRER, NIEDZIELSKI-EICHNER AND REVOLUS) AND ONE (1) OPPOSED (MEEK).

Review proposed amendment to the description of available capital budget funds for Belden Library Expansion Project and refer the following RESOLUTION to the Common Council for action:

<u>RESOLUTION</u>:

a. Authorize to revise the project description for capital budget account # 092-06210 5777 C0662.

Current: Funding for building programming phase with design options Proposed: Funding for building programming phase with design options and property acquisition. This project was approved in FYE 2020 with a budget of $450,000, no actuals to date.

b. Authorize to revise the project description for capital budget account # 092-16210 5777 C0662.

Current: Belden Ave Library Expansion – Architectural Services Proposed: Belden Ave Library Expansion – Architectural Services and property acquisition This project was approved in FYE 2021 with a budget of $1,570,000, no actuals to date.

**** COUNCIL MEMBER REVOLUS MOVED THE ITEM**.

Atty. Callahan said that this was a previously approved authorization of funding for architectural services. This resolution will expand the scope of the project. He explained that the City was looking to expand the footprint of the Library Belden Street parking lot.

This item has already been reviewed by the BET, Planning and Zoning and Land Use and Building Management.

Council Member Meek asked why this item was being pushed forward. He was concerned about a hotel that was proposed on nearby property. Atty. Callahan said that the Library felt the acquisition of the property was critical. Mr. Dachowitz said that Mr. Lo needs to have a certain amount of funding available for the acquisition of the property. The Library will come back next year for funding.

**** THE MOTION TO APPROVE THE FOLLOWING RESOLUTION**:

> **A. AUTHORIZE TO REVISE THE PROJECT DESCRIPTION FOR CAPITAL BUDGET ACCOUNT # 092-06210 5777 C0662.**
>
> **CURRENT: FUNDING FOR BUILDING PROGRAMMING PHASE WITH DESIGN OPTIONS PROPOSED: FUNDING FOR BUILDING PROGRAMMING PHASE WITH DESIGN OPTIONS AND PROPERTY ACQUISITION. THIS PROJECT WAS APPROVED IN FYE 2020 WITH A BUDGET OF $450,000, NO ACTUALS TO DATE.**
>
> **B. AUTHORIZE TO REVISE THE PROJECT DESCRIPTION FOR CAPITAL BUDGET ACCOUNT # 092-16210 5777 C0662.**
>
> **CURRENT: BELDEN AVE LIBRARY EXPANSION – ARCHITECTURAL SERVICES PROPOSED: BELDEN AVE LIBRARY EXPANSION – ARCHITECTURAL SERVICES AND PROPERTY ACQUISITION THIS PROJECT WAS APPROVED IN FYE 2021 WITH A BUDGET OF $1,570,000, NO ACTUALS TO DATE.**

PASSED WITH SIX (6) IN FAVOR (BURNETT, CAMACHO, KYDES, MCMURRER, NIEDZIELSKI-EICHNER AND REVOLUS) AND ONE (1) OPPOSED (MEEK).

Recommend special capital appropriation in the amount of $2,000,000 by the Buildings and Facilities Department for the following improvements at the new South Norwalk School (formerly the Hatch & Bailey site) at the intersection of South Main Street/Meadow Street/Wilson Avenue.

> **<u>RESOLUTION</u>**:
>
> **a. Authorized the allocation of $2,000,000 in Special Capital Appropriation to the buildings and facilities department for the following improvements at the new South Norwalk School (formerly the Hatch & Bailey site) at the intersection of South Main**

Street/Meadow Street/Wilson Avenue: a. $1,000,000 for intersection traffic improvements to be allocated to TM&P

b. $1,000,000 for intersection flood improvement to be allocated to DPW. Account 0924021-5777-c0808 Traffic Improvements Norwalk Neighborhood School.

This capital appropriation shall be funded through $2,000,000 of authorized but unissued general obligation bonds or notes of the city. the $2,000,000 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 the bonds or notes of the City for project account #09225010-5777-c0808 Norwalk Neighborhood School.

**b. Approve the deauthorization of $1,000,000 from free balance in the Ponus Ridge School Improvement Project - Capital Budget Account #09185010 5777 c0608.
11 of 164 d.**

c. Approve the deauthorization of $1,000,000 from free balance in the Jefferson School Improvement Project – Capital Budget Account #09205010 5777 C0619.

**** COUNCIL MEMBER REVOLUS MOVED THE ITEM**.

Council Member Burnett said this item has already been presented to the BET, Planning and Zoning and Land Use and Building Management.

Mr. Callahan said that there were surplus balances from the Ponus Ridge and Jefferson and these funds will be use to improve the intersection of South Main Street/Meadow Street/Wilson Avenue.

Council Member Niedzielski-Eichner expressed concerns about sidewalks. She asked if the new sidewalks would be part of the reconfiguration of the intersection. Mr. Callahan said that they would be doing full right of way improvements and should include sidewalks directly adjacent to South Main Street. Ms. Acquarulo said that there had been funding already allocated for an area on the spur line side of the project.

Council Member Niedzielski-Eichner said that the new sidewalk was usually under DPW, but this was different. Ms. Acquarulo said that this was because it was part of the reconfiguration of the intersection.

**** THE MOTION TO APPROVE THE FOLLOWING RESOLUTION**:

A. AUTHORIZED THE ALLOCATION OF $2,000,000 IN SPECIAL CAPITAL APPROPRIATION TO THE BUILDINGS AND FACILITIES DEPARTMENT FOR THE FOLLOWING IMPROVEMENTS AT THE NEW SOUTH NORWALK SCHOOL (FORMERLY THE HATCH & BAILEY SITE) AT THE INTERSECTION OF SOUTH MAIN STREET/MEADOW STREET/WILSON AVENUE: A. $1,000,000 FOR INTERSECTION TRAFFIC IMPROVEMENTS TO BE ALLOCATED TO TM&P B. $1,000,000 FOR INTERSECTION FLOOD IMPROVEMENT TO BE ALLOCATED TO DPW. ACCOUNT 0924021-5777-C0808 TRAFFIC IMPROVEMENTS NORWALK NEIGHBORHOOD SCHOOL.

THIS CAPITAL APPROPRIATION SHALL BE FUNDED THROUGH $2,000,000 OF AUTHORIZED BUT UNISSUED GENERAL OBLIGATION BONDS OR NOTES OF THE CITY. THE $2,000,000 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 THE BONDS OR NOTES OF THE CITY FOR PROJECT ACCOUNT #09225010-5777-C0808 NORWALK NEIGHBORHOOD SCHOOL.

B. APPROVE THE DEAUTHORIZATION OF $1,000,000 FROM FREE BALANCE IN THE PONUS RIDGE SCHOOL IMPROVEMENT PROJECT - CAPITAL BUDGET ACCOUNT #09185010 5777 C0608.
11 OF 164 D.

C. APPROVE THE DEAUTHORIZATION OF $1,000,000 FROM FREE BALANCE IN THE JEFFERSON SCHOOL IMPROVEMENT PROJECT – CAPITAL BUDGET ACCOUNT #09205010 5777 C0619.

PASSED WITH SIX (6) IN FAVOR (BURNETT, CAMACHO, KYDES, MCMURRER, NIEDZIELSKI-EICHNER AND REVOLUS) AND ONE (1) OPPOSED (MEEK).

ADJOURNMENT.

**** COUNCIL MEMBER REVOLUS MOVED TO ADJOURN.**
**** THE MOTION PASSED UNANIMOUSLY**.

The meeting adjourned at 6:36 p.m.

Respectfully submitted,

S. L. Soltes
Telesco Secretarial Services

CITY OF NORWALK
FINANCE AND CLAIMS COMMITTEE
SEPTEMBER 14, 2023
BY ZOOM VIRTUAL TELECONFERENCE

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ATTENDANCE: Gregory Burnett, Chair; Edmond Camacho; Diana Revolus

STAFF: Lisa Biagiarelli, Tax Collector; Chitsmay Lam, Comptroller; Henry Dachowitz, Chief Financial Officer; Thomas Ellis, Director of Management and Budgets; Paul Gorman, Interim Tax Assessor; Fire Chief Gino Gatto

1. **CALL TO ORDER**

Mr. Burnett called the meeting to order at 7:04 p.m.

2. **ROLL CALL**

Mr. Burnett called the Roll as indicated above. A Quorum was not present and therefore no votes could be taken this evening.

3. **PUBLIC PARTICIPATION**

There were no members of the public who wished to comment this evening.

4. **APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS**:

August 10, 2023- Regular Meeting

No action was taken this evening.

5. **Claims Committee**: September 2023

Ms. Biagiarelli presented a special request of $17,453.40 due to the amount of the refund. The refund is for payments on the 2019-2020 grand list that was paid by a management company.

Mr. Burnett will advance this item to the full Common Council for review and vote at their September 26th meeting.

6. **Narrative on Tax Collections dated September 2023 – Receive Report and discuss.**

7. Monthly Tax Collector's Reports dated August 2023– Receive Report and discuss.

Ms. Biagiarelli reviewed her report below:

> At this writing, we have not yet completed our August 2023 month end reports. I expect to have those reports completed in time for the Finance and Claims Committee meeting on September 14. I can report on the collection period, tax collections in general and progress in dealing with some of the issues that presented themselves over the course of the past two months.
>
> Through the month of July 2023, we had collected 43.54% of our current tax levy, and 44.93% of our current sewer use levy. On the prior grand list year, we had collected

98.65% of the 2021 grand list real estate levy and 98.91% of the sewer use levy through the month of July, 2023 (13 month period).
We had an extended grace period for current taxes this year, due to tax bills having been mailed a few days later than hoped for; the last day to pay current taxes was Monday, August 7, 2023. Around July 10, it became apparent that there were issues with some motor vehicle assessments on the 2022 grand list. The Assessor's division began making corrections, and between that time and this week, more than 1,000 bills were manually re-assessed and subsequently re-billed by my division.

However, due to the volume of changes that were deemed necessary, the Assessor's division determined it best to involve the software vendor (QDS). Accordingly, QDS will be sending a mass mailing for the remainder of the revised tax bills, based on revised assessments that the assessor's office has been reviewing. Affected taxpayers will have 30 days from the mailing date in which to pay these revised bills without penalty. We anticipate that mailing being sent at the end of this week, with the last day to pay being Tuesday, October 10. This mailing affects more than 5,000 taxpayers, some of whom will owe less than the amount originally billed, and some who will owe more. The Administration will be issuing a statement for the press and the public about this issue later this week or early next week.

I am not prepared to respond to questions about the assessment process or assessed values, but can speak to the billing and recordkeeping aspects of this endeavor. My office has already processed payments on hundreds of revised bills since the first week of July. We will work with the Comptroller's office to address situations in which taxpayers have already paid, and are owed a refund or a credit due to the revision or correction. This undertaking will likely continue through the next six to eight weeks, and possibly beyond. I also need to file amended state reports, because our tax levy will change to reflect all these adjustments.

There is information on the tax collector's home page on the city website in the form of a Frequently Asked Question: I think my motor vehicle assessment is wrong! What happened? FAQs • City of Norwalk • CivicEngage (norwalkct.gov) as well as links to articles on higher motor vehicle values in general.
We have been unable to proceed with some of our normal enforcement activities due to the issues with motor vehicle assessments and what is now an extended payment period. Delinquent notices, called demand for payment notices, are being mailed this week to taxpayers owing balances due on real estate, sewer use and business personal property. Motor vehicle demand notices will be sent at a later date. The term "demand" is prescribed by state law, and is not meant to imply rudeness to the taxpayer; the tax collector is required to "demand" payment prior to taking any other enforcement action. Once we conclude the revised motor vehicle billing, and process the payments we

anticipate receiving as a result of the mailing of demand notices, we expect to focus on enforcement and begin working on our July 2024 tax sale, scheduled for Monday, July 22, 2024. We did not have a tax sale last year; our last sale was in 2021 and normally we do a sale every two years. We expect there will be more properties eligible for inclusion in this sale due to the three years that have elapsed since the last sale. Our criteria, as in past years, will be either the dollar amount owed, or the number of years in arrears.

We will have a more accurate assessment of where we stand relative to current collections as well as final reports of our sixty day collections on the immediately prior levy when we provide reports through the end of the month of August, as a significant amount of payments were processed between August 1 and August 31. I will continue to keep stakeholders informed of our progress and will update you when additional information is available.

Mr. Burnett congratulated Ms. Biagiarelli and her team form once again reaching a collection rate of 99%. He noted it has been a busy time and will instruct Common Council members to address any questions to Ms. Biagiarelli.

8. **<u>Tax Assessor update on the Revaluation process and report on the Elderly Tax Relief Program</u>**.

Mr. Gorman updated the Committee on the process of the Revaluation. They are currently in the valuation phase and they are building the valuation models. They are on track and by November should be able to talk about the actual numbers.

Mr. Burnett asked for an update on providing education to the residents. Mr. Gorman explained they are working with the company and plan to provide videos and live sessions. Education will be provided to let people know what they received in the mail and why. It will be geared toward what the Revaluation is. People are currently getting a data mailer in the mail.

The Committee members discussed holding live sessions for the residents. Mr. Gorman said the consultants are fearful of holding live sessions because 100s of residents may want to talk about their own specific property. Mr. Burnett noted that in the past, live sessions were held in the Concert Hall at city Hall and it worked. Ms. Revolus agreed and said that if people have specific questions about their property, they could be directed to the correct person. Mr. Gorman will discuss this with the Project Manager. Mr. Dachowitz said that if anyone does ask specific questions about their property, they may want to emphasize privacy and direct them to reach out to the Tax Accessor's Office.

Mr. Burnett asked for an outline of the educational roll out plan before the next Finance Claims Committee meeting and he will share that with the rest of the Common Council members.

Mr. Gorman reviewed the Elderly Tax Relief Program. He said that based on all the numbers, the Program seems to be hitting the right target audience. The income limits seem to be working well. Overall the Program seems to be working well. In response to Mr. Burnett's question, Mr. Gorman said the number of participants do not jump a great deal. Last year, 153 residents applied and this year 140 residents applied.

Ms. Revolus asked if the tax credit is passed on to the survivor in a participating household. Mr. Gorman will ask an individual in his office for information. He said the survivor could be eligible based on age, but would have to have lived at the property for a year. Ms. Revolus asked if they could help families transition. Mr. Gorman said that is a Statute question.

Mr. Burnett said he was focused on comparison the number of participants from previous years and wants to be sure the City is moving in the right direction to help the elderly residents.

Mr. Gorman said he could get a comparison from comparable towns. He noted that Norwalk's income limit is $76,500 and there are 2,300 people on the Program. Mr. Burnett said he was trying to understand some level of comparison to determine if the Program is helping the residents.

9. **Received Oak Hills Authority Monthly Financial Statements for July 2023.**

Item 9 was postponed to next months Finance Claims Committee meeting.

Mr. Burnett read the following request from the Fire Department.

10. Request a special capital appropriation in the amount of $10,727.32 to increase the authorization for account 09243110-5777-C0486 (Fire Department Vehicles). This capital appropriation shall be funded through $10,727.32 of authorized but unissued general obligation bonds or notes of the City. The $10,727.32 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 the bonds or notes of the city for project account #09243110-5777-C0486.

Chief Gatto reviewed the request which is due to a price increase from Ford. He had a question about the terms of the request. Mr. Ellis explained that the mechanics on the capital side are different from the operating side and requires a few more approvals and the language is a little different.

There were no questions and Mr. Burnett will advance this item to the full Common Council for review and vote at their September 26th meeting.

There were no questions on item 11.

11. Requesting deauthorization in the amount of $10,732.32 from available balance in account 09213110-5777-C0667 (Fired Department-Mobile Radio Upgrade).

Mr. Burnett read the following request:

12. Authorize the Mayor, Harry W Rilling, enter into an Agreement with Andrews Technology (UKG) for a Time and Attendance System migration project not to exceed $225,025 (Approved in Capital Budget)
Account 09241340-5777-C0089 and 011340-5258.

Ms. Lam explained that the City and Nowalk Public Schools use the same time and attendance system. Currently there are 65 time clocks in the City and they last five to eight years; however, they are coming close to their life span. The current vendor was bought out by UKG and this gave them an opportunity to look at their vendor. They put out an RFP, but the costs came back very high. This migration will be more streamline because the vendor knows the existing rules.

Mr. Burnett asked for clarification on the costs. Mr. Dachowitz said that they are updating the time clocks and that is a one time cost. Since the City is a current client, they will get the time clocks at a discount and the installation fee will be waived.

Mr. Burnett will advance this item to the full Common Council for review and vote at their September 26th meeting.

13. **<u>ADJOURNMENT</u>**

**** MS. REVOLUS MOVED TO ADJOURN**
**** MOTION PASSED UNANIMOUSLY**

There was no further business, and the meeting was adjourned at 7:58 p.m.

Respectfully submitted,

Rosemarie Lombard
Telesco Secretarial Services

AGENDA

CLAIMS COMMITTEE MEETING	**OCT 12,2023**
REFUNDS PROCESSED CLAIMS COMMITTEE	**APPROVED BY TAX COLLECTOR**

MOTOR VEHICLE

PAY TO:	**BILL No & AMOUNT REFUNDED**	**REASON**
ACAR LEASING LTD	21/22-MV-SEE ATTACHED $4,877.86	PRORATION
ACAR LEASING LTD	21-MV-300438 $79.95	PRORATION
ALEXANDER DAVID M	22-MV-301510 $501.76	ASSESSMENT CHNG
	22-MV-301513 $11.85	PRORATION
ALLGOOD JAY & LINDA	22-MV-301712 $89.54	ASSESSMENT CHNG
ALMONTE RAMON A	22-MV-301751 $72.94	PRORATION
AMBROSE DOUGLAS W	21-MV-302145 $112.03	ABATEMENT
AMEC REFUSE LLC	22-MV-302200 $3255.46	ASSESSMENT CHNG
AMEC CONSTRUCTION LLC	22-MV-SEE ATTACHED $3,267.12	ASSESSMENT CHNG
ANAZCO VICTOR A	22-MV-302279 $27.78	ASSESSMENT CHNG
ARBIETO-CORTEZ WILFREDO	22-MV-302946 $35.65	ASSESSMENT CHNG
ARTELL ROBERT BRUCE	22-MV-303459 $181.92	ASSESSMENT CHNG
BALAZS JAMES E	22-MV-304203 $227.53	PRORATION
BALSLEY SARAH W	22-MV-304313 $94.05	ASSESSMENT CHNG
BARIL JACOB CHARLES	22-MV-304564 $104.84	ASSESSMENT CHNG
BARTZ LOUIS C & BARBARA J	22-MV-304901 $87.35	ABATEMENT
BOWEN SCOTT WHITNEY	22-MV-307050 $344.76	ASSESSMENT CHNG
BYBEL EUGENIA	22-MV-308520 $168.45	ASSESSMENT CHNG
CALDERON JOSE ASTERIO	22-MV-309323 $88.11	ASSESSMENT CHNG
CALNON SUZANNE & THOMAS J	21-MV-401901 $854.36	PRORATION

CARCAMO JOSE	22-MV-310008 $78.70	ASSESSMENT CHNG
CARD BRADLEY EDWARD	22-MV-310016 $104.89	ASSESSMENT CHNG
CARDONE RICHARD JAMES	21-MV-309943 $83.51	PRORATION
CARDONA-ELVIRA FLORENTINO	22-MV-310119 $82.39	PRORATION
CARRILLO-BARRIENTOS SERGIO F	22-MV-310415 $284.90	ASSESSMENT CHNG
CARTER ANTHONY & AMANDA M	22-MV-310479 $209.10	ASSESSMENT CHNG
CATALAN FIDEL	22-MV-310971 $29.55	PRORATION
CCAP AUTO LEASE LTD	22-MV-311192 $167.41	PRORATION
CHATHAM GREEN LANDSCAPES LLC	22-MV-312203 $117.27	ASSESSMENT CHNG
	22-MV-312201 $56.46	ASSESSMENT CHNG
CHERUBIN SAMUEL E	21-MV-402525 $395.10	DUPLICATE BILL
CITRIN DAVID R	22-MV-376124 $162.24	PRORATION
CONCORD SERVICES INC	22-MV-313709 $775.42	ASSESSMENT CHNG
	22-MV-313710 $233.01	ASSESSMENT CHNG
	22-MV-313708 $1,775.04	ASSESSMENT CHNG
CONNORS COLLEEN	22-MV-313928 $197.24	ASSESSMENT CHNG
COPPOLA & SONS CON CO INS	22-MV-314304 $20.05	PRORATION
CORRENTY WAYNE MICHAEL	22-MV-314647 $404.39	PRORATION
COTELLESSA NICHOLAS & WENDY	22-MV-314787 $29.22	ASSESSMENT CHNG
CUMMISKEY CATHERINE M	22-MV-315510 $296.63	ASSESSMENT CHNG
CUTN’ EDGE LANDSCAPING LLC	22-MV-315649 $30.28	PRORATION
DAGOSTIN JOSEPH R & PAULA	22-MV-315826 $61.02	ASSESSMENT CHNG
DAIMLER TRUST	21-MV-315505 $1,136.23	PRORATION
DAIMLER TRUST	21/22-MV-SEE ATTACHED $3,279.42	PRORATION
DAIMLER TRUST	22-MV-315866 $764.05	PRORATON
	22-MV-315941 $726.70	PRORATION
	22-MV-315965 $608.46	PRORATION
DAMATO LANDSCAPING LLC	22-MV-316135 $169.24	ASSESSMENT CHNG
DARBS TRUCKING LLC	22-MV-316310 $387.60	ASSESSMENT CHNG

DELANA CHARLES BEAL	22-MV-317147	$138.07	PRORATION
DELEO FRANK	22-MV-317191	$92.10	ASSESSMENT CHNG
DELGADO ANTHONY & KATHLEEN	22-MV-315169	$80.25	ASSESSMENT CHNG
DEPAOLI BRIAN DAVID	22-MV-317624	$133.29	ASSESSMENT CHNG
DEVA DALIM K	22-MV-317812	$7.58	ASSESSMENT CHNG
DUNLAP RONALD W	22-MV-319533	$49.51	ASSESSMENT CHNG
DUNN SARAH LAUREN	22-MV-319568	$41.77	PRORATION
EAST NORWALK LAUNDRY LLC	22-MV-320254	$107.82	ASSESSMENT CHNG
ESCALANTE LETICIA & SOTERO J	22-MV-321275	$714.60	ASSESSMENT CHNG
EVERSOURCE ENERGY SERV CO	22-MV-321708	$16.60	ASSESSMENT CHNG
FACCENDA BARBARA G	22-MV-321831	$11.83	PRORATION
FACCENDA LEONARD CHARLES JR	22-MV-321834	$16.05	PRORATION
FALLON JAMES T	22-MV-321971	$12.52	PRORATION
FALOTICO BRETT J	22-MV-321987	$10.66	ASSESSMENT CHNG
FEBBRAIO CHRISTOPHER	22-MV-322272	$677.62	ASSESSMENT CHNG
FEKETE ZSIGMOND J	22-MV-322339	$121.26	PRORATION
FINANCIAL SER VEH TRUST	22-MV-322944	$301.23	PRORATION
	22-MV-323176	$309.12	PRORATION
FOGARTY ORVILLE G	22-MV-323784	$188.14	ASSESSMENT CHNG
FUTTERMAN LAURA A	22-MV-324693	$109.62	PRORATION
GABRIELE LOUIS G 3RD	22-MV-324774	$430.35	PRORATION
GALICIA MANUEL A	22-MV-324937	$108.59	ASSESSMENT CHNG
GOMEZ DIAZ ELIUD JOEL	22-MV-327148	$79.46	PRORATION
GONZALEZ-CORONA FRANCISCO	22-MV-327567	$32.81	ASSESSMENT CHNG
GOULART CHARLES	22-MV-327791	$231.59	ASSESSMENT CHNG
GREENLIFE LAWN SPRINKLER L.L.C	22-MV-328225	$35.70	ASSESSMENT CHNG
GRIMM STEVEN	22-MV-328413	$62.61	ASSESSMENT CHNG
HARDING JAMES F	22-MV-329511	$34.12	ASSESSMENT CHNG

HARNEY MAUREEN P	22-MV-376185	$283.56	PRORATION
HERNANDEZ CARO EDWIN	22-MV-330343	$85.83	PRORATION
	22-MV-330344	$58.68	PRORATION
HIGAREDA-CARDENA E	22-MV-330817	$47.71	PRORATION
HINCAPIE-FLOREZ HERMES D	22-MV-330943	$199.01	PRORATION
HINES JAMES WILLIAM	22-MV-330970	$367.71	PRORATION
HONDA LEASE TRUST	22-MV-331637	$533.17	PRORATION
	22-MV-331671	$496.09	PRORATION
	22-MV-332103	$47.65	PRORATION
	22-MV-332107	$265.43	PRORATION
HONDA LEASE TRUST	22-MV-SEE ATTACHED	$1,358.61	PRORATION
HYUNDAI LEASE TITLING TRUST	22-MV-332910	$339.28	PRORATION
ICATAR TEODULINA & TEODULO	22-MV-333475	$16.12	PRORATION
J.A.M. LANDSCAPING & CONS LLC	22-MV-333957	$29.01	ASSESSMENT CHNG
	22-MV-333954	$19.10	ASSESSMENT CHNG
JARED MANUFACTURING CO	20-MV-800862	$285.45	PRORATION
	21-MV-373773	$102.34	PRORATION
J C RAMOS LANDSCAPING LLC	22-MV-333915	$25.41	ASSESSMENT CHNG
JEAN-FELIX EDDY	22-MV-334460	$155.23	ASSESSMENT CHNG
JEFFERY ANDREW S	22-MV-334536	$44.76	PRORATION
JIMENEZ-JIMENEZ ESTEBAN	22-MV-334802	$54.06	PRORATION
JOHNSON HOWARD D	21-MV-333936	$45.85	PRORATION
JORCZAK DANIEL STANLEY	22-MV-335174	$76.81	ASSESSMENT CHNG
JORDAN FOTINI	22-MV-335187	$121.38	ASSESSMENT CHNG
JORDANIDES CAROL L	22-MV-335216	$19.86	PRORATION
JP MORGAN CHASE BANK	21-MV-334831	$90.21	PRORATION
JP MORGAN CHASE BANK	22-MV-335420	$1,346.79	PRORATION
	22-MV-335494	$558.34	PRORATION
	22-MV-335513	$379.22	PRORATION

	22-MV-335706 $144.75	PRORATION
	22-MV-335993 $98.66	PRORATION
JP MORGAN CHASE BANK	19-22-MV-SEE ATTACHED $7,419.91	PRORATION
JUAREZ-BONILLA WILFREDO	22-MV-336184 $55.17	ASSESSMENT CHNG
KASEM MOHAMAD	22-MV-336604 $110.35	ASSESSMENT CHNG
KATZ LAWRENCE A	22-MV-336634 $50.03	PRORATION
KING WILLIAM T & HANNAH LIN	22-MV-337318 $275.60	ASSESSMENT CHNG
KOTSABA ROMAN	22-MV-337876 $138.05	
	22-MV-337878 $62.82	ASSESSMENT CHNG
LAIBE MARC WILLIAM	22-MV-338614 $128.08	PRORATION
LEBLANC ALEXANDRA LAUREN	22-MV-339503 $144.35	ASSESSMENT CHNG
LEUNG EDMOND Y	21-MV-339022 $82.20	PRORATION
LEVY ELLI MEIR	22-MV-340021 $52.61	ASSESSMENT CHNG
LIBERATURE THOMAS J	22-MV-340125 $104.08	ASSESSMENT CHNG
LLESHDEDAJ PREN	22-MV-340489 $137.47	ASSESSMENT CHNG
LODATO-KOSTOWSKI SUSAN	22-MV-340569 $26.20	ASSESSMENT CHNG
LOMBARDO JOHN	22-MV-340636 $302.45	ASSESSMENT CHNG
LOVETT LEONARA	22-MV-341258 $82.50	ASSESSMENT CHNG
LT LANDSCAPING & MASONRY LLC	22-MV-341312 $88.33	ASSESSMENT CHNG
	22-MV-341318 $27.08	ASSESSMENT CHNG
	22-MV-341316 $12.98	ASSESSMENT CHNG
LUCERO-OLIVARES MANUEL A	22-MV-341393 $307.62	PRORATION
LU MINGFANG	22-MV-341322 $197.52	ASSESSMENT CHNG
MAHONEY MARTIN JOSEPH	22-MV-342201 $15.75	ASSESSMENT CHNG
MANGANO PETER 4TH	22-MV-342680 $39.09	PRORATION
MARKIEWICZ DANA	22-MV-343023 $116.39	PRORATION
MARZYNSKI MICHAEL	22-MV-343688 $76.20	ASSESSMENT CHNG
MCCAULEY ESTELLE & ELIZABETH	22-MV-344285 $51.95	ASSESSMENT CHNG
MC NICHOLS DEBORA V	22-MV-344176 $621.68	PRORATION

	22-MV-344862 $99.05	PRORATION
MILLIEN DANELIE	22-MV-346179 $52.74	PRORATION
MONTOYA MARIA K	22-MV-347077 $32.75	PRORATION
MORABITO COSMO & CATHLEEN	22-MV-347238 $146.95	ASSESSMENT CHNG
MORALES GILBERTO	22-MV-347282 $214.06	ASSESSMENT CHNG
NAPOLI JAMES C	22-MV-348657 $131.83	PRORATION
	22-MV-348658 $263.06	PRORATION
NISSAN INFINITI LT LLC	22-MV-349433 $136.76	PRORATION
	22-MV-349463 $121.01	PRORATION
	22-MV-349816 $367.19	PRORATION
	22-MV-349883 $290.75	PRORATION
NISSAN INFINITI LT LLC	21/22-MV-SEE ATTACHED $2,549.23	PRORATION
NISSAN INFINITI LT LLC	22-MV-349851 $401.10	PRORATION
NISSAN MOTOR ACCEPTANCE	21-MV-409941 $430.28	PRORATION
NORWALK GLASS CO INC	22-MV-350209 $72.51	ASSESSMENT CHNG
NORWALK GLASS CO INC	22-MV-350203 $14.63	ASSESSMENT CHNG
OLIVA-CARDOZA EVERSON A	22-MV-350979 $276.33	ASSESSMENT CHNG
OVEISSI HOSSEIN	22-MV-351825 $146.36	PRORATION
PALMA-PEREZ MARILU	22-MV-352256 $147.18	ASSESSMENT CHNG
PAWLOWSKI MICHAL EMANUEL	22-MV-353198 $333.55	PRORATION
PAZMINO CINDY MARILYN	22-MV-353262 $66.00	PRORATION
PEABODY EVERETT K 3RD & CANDACE	22-MV-353274 $557.02	ASSESSMENT CHNG
PINTO MELANIE S	22-MV-354578 $194.53	ASSESSMENT CHNG
PORITSKYY IHOR	22-MV-354995 $360.55	ASSESSMENT CHNG
PORSCHE LEASING LIMITED	22-MV-355031 $291.39	ASSESSMENT CHNG
PORSCHE LEASING LIMITED	22-MV-355025 $379.07	ASSESSMENT CHNG
PORSCHE LEASING LIMITED	21-MV-353525 $971.44	PRORATION

REGALADO ANA V	22-MV-356764	$90.28	PRORATION
REID KEVIN	22-MV-356802	$75.95	ASSESSMENT CHNG
REIPH SERGE N	22-MV-356881	$222.50	ASSESSMENT CHNG
RIAHI DOUGLAS VAHID	22-MV-357259	$187.56	ASSESSMENT CHNG
RIVERA ALBERTO	22-MV-357842	$13.10	ASSESSMENT CHNG
	22-MV-357841	$434.49	ASSESSMENT CHNG
	22-MV-357844	$463.28	ASSESSMENT CHNG
ROGERS BRUCE R	22-MV-358634	$50.79	ASSESSMENT CHNG
ROMERO ROCCO P	22-MV-358894	$123.39	ASSESSMENT CHNG
	22-MV-358893	$344.83	ASSESSMENT CHNG
ROYAL MAINTENANCE SERV CORP	19-MV-358784	$120.16	ABATEMENT
	19-MV-409718	$363.41	ABATEMENT
	20-MV-356439	$500.12	ABATEMENT
	21-MV-357804	$727.80	ABATEMENT
R.S.R L.L.C	22-MV-356010	$517.61	ASSESSMENT CHNG
RYNG DANIEL Z	22-MV-359941	$124.22	ASSESSMENT CHNG
	22-MV-359943	$830.17	ASSESSMENT CHNG
SANDOVAL SYLVIA & CARLOS A	22-MV-360764	$123.11	ASSESSMENT CHNG
SCIGLIMPAGLIA LOUIS JOHN	22-MV-361750	$133.47	PRORATION
SHAH RUPALI A	22-MV-362382	$41.22	PRORATION
SIGMUND RICHARD LEE	22-MV-362894	$72.48	PRORATION
SMITH ROBERT HUNT	22-MV-363775	$573.24	PRORATION
SORGE FRANCESCO A	22-MV-364092	$34.98	ASSESSMENT CHNG
	22-MV-364095	$424.62	ASSESSMENT CHNG
SWIERC DELPHINE MARIE	21-MV-363739	$124.36	PRORATION
THE SILVER LANDSCAPING LLC	22-MV-366748	$69.22	ASSESSMENT CHNG
THEN DELSO D	21-MV-364803	$147.09	PRORATION
THOMAS SHERISSE N	22-MV-366913	$99.84	ASSESSMENT CHNG

TOYOTA LEASE TRUST	21/22-MV-SEE ATTACHED $7,969.64	PRORATION
TOYOTA LEASE TRUST	21-MV-413702 $971.44	PRORATION
TOYOTA MOTOR CREDIT CO	21-MV-366038 $707.96	PRORATION
	21-MV-366283 $576.84	PRORATION
	21-MV-366563 $193.00	PRORATION
TORRES JACQUELINE	21-MV-413540 $202.09	PRORATION
TOYOTA MOTOR CREDIT CO	21-MV-366245 $360.24	PRORATION
	22-MV-368157 $931.99	PRORATION
	22-MV-368218 $364.93	PRORATION
	22-MV-368310 $773.10	PRORATION
TRIANO MAXWELL J	22-MV-368970 $109.93	ASSESSMENT CHNG
TRONE ALICE MARIE	22-MV-369059 $122.20	ASSESSMENT CHNG
TSIRIDIS ALEX	22-MV-369203 $82.32	ASSESSMENT CHNG
USB LEASING LT	22-MV-369826 $402.87	PRORATION
	22-MV-369832 $674.23	PRORATION
	22-MV-376311 $985.30	PRORATION
VANESS TRACY T	22-MV-370533 $65.32	ASSESSMENT CHNG
VAULT TRUST	22-MV-371022 $277.09	ASSESSMENT CHNG
VAULT TRUST	22-MV-371011 $263.90	ASSESSMENT CHNG
VAULT TRUST	22-MV-371010 $193.46	ASSESSMENT CHNG
VAULT TRUST	22-MV-371083 $13.16	ASSESSMENT CHNG
VAULT TRUST	22-MV-370963 $208.36	ASSESSMENT CHNG
VAULT TRUST	22-MV-370950 $177.16	ASSESSMENT CHNG
VAULT TRUST	22-MV-370866 $149.59	ASSESSMENT CHNG
VAULT TRUST	22-MV-370927 $130.15	ASSESSMENT CHNG
VAULT TRUST	22-MV-371072 $115.41	ASSESSMENT CHNG
VAULT TRUST	22-MV-371023 $125.61	ASSESSMENT CHNG
VAULT TRUST	22-MV-371008 $180.94	ASSESSMENT CHNG
VAULT TRUST	22-MV-370843 $119.40	ASSESSMENT CHNG

VAULT TRUST	22-MV-370844	$194.40	ASSESSMENT CHNG
VAULT TRUST	22-MV-370864	$51.12	ASSESSMENT CHNG
VAULT TRUST	22-MV-370845	$198.31	ASSESSMENT CHNG
VAULT TRUST	21-MV-368869	$332.18	PRORATION
	22-MV-371094	$820.02	PRORATION
	22-MV-371100	$438.27	PRORATION
	22-MV-371102	$562.00	PRORATION
VAULT TRUST	21-MV-368779	$681.94	PRORATION
VESCIO ANGELINA & RAFFAELE	22-MV-371824	$15.44	ASSESSMENT CHNG
VITEZ GEMMA ST JOHN	22-MV-372272	$200.33	ASSESSMENT CHNG
VW CREDIT LEASING LTD	21-MV-414699	$603.68	PRORATION
VW CREDIT LEASING LTD	22-MV-372545	$463.46	PRORATION
VW CREDIT LEASING LTD	22-MV-372466	$461.05	PRORATION
	22-MV-372706	$674.21	PRORATION
	22-MV-372771	$154.10	PRORATION
	22-MV-372787	$765.24	PRORATION
WADOLOWSKI KRZYSZTOF	22-MV-372938	$68.43	ASSESSMENT CHNG
WALSH SUZANNE & ROBERT	22-MV-373146	$98.20	PRORATION
WEISHEIT WILLIAM R	22-MV-373536	$27.51	ASSESSMENT CHNG
WELLEN RICHARD BRUCE	22-MV-373581	$162.02	ASSESSMENT CHNG
WILLIS GREGORY T	22-MV-374276	$22.64	ASSESSMENT CHNG
WITTHAUT MARKUS CLEMENS	22-MV-374538	$128.88	ASSESSMENT CHNG
ZACCONE SALVATORE	22-MV-375227	$196.11	ASSESSMENT CHNG
ZAKHAR THEODORE	22-MV-375263	$16.66	ASSESSMENT CHNG

REAL ESTATE

ATTORNEY MATTHEW CORRENTE

156 WINFIELD STREET

3-23-29-0 22-RE-128776 $6,884.17 PAID IN ERROR

CORELOGIC TAX SERVICE

1 LACEY LANE

5-58-475-0 20-RE-119184 $4,118.61 PAID IN ERROR

CORELOGIC TAX SERVICE

6 WHITE BIRCH CT

5-7-79-0 22-RE-114750 $3,963.36 PAID IN ERROR

TEGANO DEBORAH M

11 NORDEN PLACE UNIT 20

3-17-34-20 22-RE-125960 $494.95 PAID IN ERROR

PERSONAL PROPERTY

PARKINGTON BOATWORKS

132 WATER STREET 22-PP-202242 $700.53 ABATEMENT

SPECIAL REQUEST

LEWIS WILLIAM

15 JUNIPER ROAD

6-6-44-0 21-RE-115596 $18,469.54 PAID IN ERROR

JP MORGAN CHASE BANK	22-MV-SEE ATTACHED $10,777.71	PRORATIONS N

ITEM #7

TAX COLLECTOR'S REPORT
SEPTEMBER 2023

FISCAL YEAR 2023-2024 (2022 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 23 - SEP 23	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$30,725,059.50	$23,388,354.48	76.12%	$29,651,446.12	($1,073,613.38)	78.88%
PERSONAL PROPERTY	$22,422,652.30	$12,188,083.51	54.36%	$22,301,429.39	($121,222.91)	54.65%
REAL ESTATE	$325,927,765.40	$168,814,102.53	51.79%	$323,698,759.55	($2,229,005.85)	52.15%
TOTAL TAX	**$379,075,477.20**	**$204,390,540.52**	**53.92%**	**$375,651,635.06**	**($3,423,842.14)**	**54.41%**
SEWER USE	$18,240,059.00	$9,753,776.67	53.47%	$18,424,026.06	$183,967.06	52.94%
IPP FEE	$199,250.00	$144,223.81	72.38%	$199,000.00	($250.00)	72.47%

FISCAL YEAR 2022-2023 (2021 GRAND LIST)	ORIGINAL LEVY	JUN 22 - SEP 22				
AUTOMOBILE-REGULAR	$27,605,498.25	$22,681,498.77	82.16%	$27,337,853.56	($267,644.69)	82.97%
PERSONAL PROPERTY	$26,217,238.98	$11,861,920.44	45.24%	$21,932,782.10	($4,284,456.88)	54.08%
REAL ESTATE	$315,360,461.09	$159,761,551.52	50.66%	$313,341,321.00	($2,019,140.09)	50.99%
TOTAL TAX	**$369,183,198.32**	**$194,304,970.73**	**52.63%**	**$362,611,956.66**	**($6,571,241.66)**	**53.58%**
SEWER USE	$17,981,973.00	$8,916,379.07	49.59%	$17,608,217.56	($373,755.44)	50.64%
IPP FEE	$190,750.00	$143,626.43	75.30%	$193,500.00	$2,750.00	74.23%

TAX DIFFERENCE 2022 G.L. vs. 2021 G.L. INCREASE/(DECREASE)	$9,892,278.88	$10,085,569.79	1.29%	$13,039,678.40	$3,147,399.52	0.82%
SEWER DIFFERENCE 2022 G.L. vs. 2021 G.L. INCREASE/(DECREASE)	$258,086.00	$837,397.60	3.89%	$815,808.50	$557,722.50	2.30%
IPP DIFFERENCE 2022 G.L. vs. 2021 G.L. INCREASE/(DECREASE)	$8,500.00	$597.38	-2.91%	$5,500.00	($3,000.00)	-1.75%

BACK TAXES COLLECTED	FISCAL YR 2023-2024 (JUL 23 - SEP 23)	FISCAL YR 2022-2023 (JUL 22 - SEP 22)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	($1,126,700.63)	$821,241.39	($1,947,942.02)
PRIOR SEWER USE FEE	$75,686.69	$78,920.09	($3,233.40)
PRIOR IPP FEE	$2,257.50	$1,895.34	$362.16
TOTAL PRIOR TAX, SEWER & IPP	**($1,048,756.44)**	**$902,056.82**	**($1,950,813.26)**
CURRENT INTEREST	$185,020.90	$206,042.88	($21,021.98)
PRIOR INTEREST	$418,158.81	$237,400.83	$180,757.98
SEWER USE FEE INTEREST	$20,573.83	$19,434.03	$1,139.80
IPP FEE INTEREST	$1,090.48	$1,089.91	$0.57
TOTAL INTEREST COLLECTED	**$624,844.02**	**$463,967.65**	**$160,876.37**
PRIOR LIEN FEE	$4,702.77	$4,495.51	$207.26
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	**$4,702.77**	**$4,495.51**	**$207.26**
MISC FEES COLLECTED	**$21,914.48**	**$41,316.36**	**($19,401.88)**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**($397,295.17)**	**$1,411,836.34**	**($1,809,131.51)**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

Norwalk, CT
2023 Revaluation

VISION GOVERNMENT SOLUTIONS

Project Status Update: October 6th, 2023

HIGHLIGHTS

Data collection has been completed for both Residential and Commercial properties. Data collectors are currently visiting properties with outstanding building permits.

All residential properties have received a data verification report. This report details the construction data the city has on file asking property owners to make corrections if necessary and return. Property owners who did not respond to the initial mailer will be receiving a second follow up notice the week of 10/9.

The analysis of residential property sales and a parcel-by-parcel review of each property continues. We anticipate wrapping the review up over the next couple weeks. We are also setting values on each condominium complex throughout the city. Sales will continue to be analyzed into November. We currently anticipate new value notices being mailed on November 22nd, 2023.

Public Relation efforts include Press Releases, Public Meeting Planning and Revaluation Brochure Handouts.

The project is progressing on schedule.

PROJECT TASK	TIMELINE	STATUS
Contract Signing	November 1, 2022	Completed
Residential Field Visits	December 1, 2022 – August 1, 2023	Completed
Commercial Field Visits	February 1, 2023 – September 1, 2023	Completed
Quality Control	December 1, 2022 – November 22, 2023	On-going
Building Permits	July 15, 2023 – October 18, 2023	On-going
Data Verification Mailers – Batch #1	July 6, 2023	Completed
Data Verification Mailers – Batch #2	July 27, 2023	Completed
Data Verification Mailers – Batch #3	August 17, 2023	Completed
Data Verification Mailers – Batch #4 (Non-Responders)	October 10, 2023	On-going
Development of Valuation Models (Preliminary)	July 1, 2023 – September 30, 2023	Completed
Residential Review of Properties	July 15, 2023 – October 18, 2023	On-going
Documentation Preparation	July 1, 2023 – January 5, 2024	On-going
Final Residential Valuations	October 18, 2023 – November 15, 2023	On Schedule
Valuation Notices Mailed	November 22, 2023	On Schedule
Informal Hearings	December 4, 2023 – December 29, 2023	On Schedule
Change Notices	January 3, 2024	On Schedule
Project Finalization	January 5, 2024	On Schedule

MEASURE AND INSPECTION NUMBERS DATE: 10/1/2023		
Total Residential Improved Parcel Count	**26,609**	**%**
Homes Visited	26,609	100%
Owner Home / Callback	5,867	22.1%
Allowed Interior Inspection	1,459	24.9%
Information Provided at Door	3,559	60.1%
Partial Refusal / Allowed Measure Only	750	12.8%
Refusal	99	1.7%
Total Commercial Improved Parcel Count	**2,145**	**%**
Fully Measured	2,145	100%
Refusals	57	2.7%

Allowed Interior Inspection: Interior walk through by Vision staff.

Information Provided at Door – Properties where the owner preferred the interior information be provided at the door. Allowed exterior walk around and measure.

Partial Refusal / Measure Only – Properties where the owner declined to provide the interior characteristics but allowed exterior review.

Refusals - Properties where the owner refused to provide the interior information and did not allow Vision staff to perform a walk around exterior review.

ACTION ITEMS			
VISION	Owner	Timeline	Status
Sales Qualification Review	Vision	7/23 – 11/22	On-going
Neighborhood Delineation Review	Vision	7/23 – 10/23	Completed
Quality Grade Consistency Review (Sales)	Vision	7/23 – 10/23	Completed
Building Permit Import Update	Vision / City	September	Completed
Establish Public Relations Plan (Press Releases, Schedule Public Meetings, Brochure Handout etc.)	Vision / City	October	On-going
CITY	Owner	Timeline	Status
Enter Sales into Vision Revaluation Database	City	On-going	On-going
Provide highlighted copies of any changes the city would like Vision to key into the Reval database to keep files in sync.	City	On-going	On-going
City to pause Grade changes in revaluation database as Vision staff review properties and establish consistency between Sale and Non-Sale properties.	City	On-going	On-going

Memo:

COMMMERCIAL REASSESSMENT
Safeground Analytics is performing the reassessment of the commercial properties in accordance with the deadlines of the City of Norwalk contract. To date roughly 25% of all commercial final valuation is completed with the balance of the valuation being completed by October 31st. As part of the process income and expense data has been analyzed and income models have been created for all commercial properties. Statistical testing of sales data has yielded passing scores in conformance with standards set by the Office of Policy and Management (OPM) of the State of CT as well as standards promulgated by the International Association of Assessing Officers (IAAO). In addition, Safeground Analytics is planning to do two public presentations regarding the reassessment to the Chamber of Commerce and the Common Council during the early part of November.

Best Regards,

John Valente, Senior Appraisal Consultant

Oak Hills Park Authority
July 2023 Financial Commentary

Operations Updates:

- Golf revenue rounds and cart rounds are slightly over budget for the first month of FY24. Discount ID card sales are in-line with budget.
- OHPA plans on making substantial capital improvements throughout the course of this new fiscal year.
- We are at the end of our third year (of five) in our cart fleet lease and are seeing some expected wear and tear. However, the lithium batteries are holding up better than the standard batteries in previous leases.

YTD Financial Highlights:

- July net operating income was over budget by $12k and we ended July with a $781k cash balance which includes $33k in the capital reserve bank account.
  - Revenue was over-budget by 13k thanks to strong golf and Outings rounds.
  - Expenses were less than $1k over.
- OHPA made $15k in repayments to the City for the first month of the new fiscal year. The annual 1% of gross golf revenue additional debt payment will be made once the Audit Report is received.

Other:

- Our FY2024 fiscal budget has now been spread month-by-month.
- The year-end financial audit fieldwork took place in July. Controller is at the beginning stages of working on the Audit Report now.

Updated through ***7/31/2023***

Fiscal Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	6,641	6,794	153	2.3%	
	Non-Revenue Rounds	1,018	526	(492)	-48.3%	Less season passholder rounds than anticipated
	Total Rounds	7,659	7,320	(339)	-4.4%	
	Carts	4,641	4,716	75	1.6%	
	ID Cards	64	64	-	0.0%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	343,278	357,578	14,300	4.2%	Driven by outings and greens fees
	Tennis Revenue	8,800	8,800	-	0.0%	
	Restaurant Revenue	4,000	4,000	-	0.0%	
	Other Revenue	4,653	2,893	(1,760)	-37.8%	
	Total Revenue	**360,731**	**373,271**	**12,540**	**3.5%**	
	Management Salary	21,217	20,354	(863)	-4.1%	
	Operations Salary	34,343	37,005	2,663	7.8%	Increase in minimum wage; more staffing needed to cover high revenue volume
	Maintenance Salary	46,973	46,649	(324)	-0.7%	
	Employee Benefits	16,761	15,723	(1,038)	-6.2%	Driven by lower than expected workers compensation
	Administrative	24,112	25,399	1,287	5.3%	
	Interest & Insurance	9,651	9,679	28	0.3%	
	Sales & Operations	453	193	(260)	-57.4%	
	Park Maintenance	33,368	32,777	(591)	-1.8%	In line with budget
	Park Equipment	10,365	9,965	(400)	-3.9%	
	Carts	2,909	3,091	182	6.3%	
	Operating Expense	**200,151**	**200,835**	**684**	**0.3%**	
	Operating Income	**160,580**	**172,436**	**11,856**	**7.4%**	
Balance Sheet	Capital Improvements	(20,000)	(20,350)	(350)	1.8%	Cart paths
	Line of Credit Balance	-	-	-		
	Capital Reserve Cash Bal	32,854	32,854	-		Portion of cash reserved for capital improvements per our lease requirements
	Cash Balance	717,851	747,900	30,049	4.2%	Over budget due to strong rounds and top-line revenue

Updated through ***7/31/2023***

Rest of Fiscal Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	32,486	32,486	-	0.0%	Projections are still in line with Budget
	Non-Revenue Rounds	4,982	4,982	-	0.0%	Projections are still in line with Budget
	Total Rounds	**37,468**	**37,468**	-	0.0%	
	Carts	19,758	19,758	-	0.0%	Projections are still in line with Budget
	ID Cards	1,128	1,128	-	0.0%	Projections are still in line with Budget

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	1,783,528	1,783,528	-	0.0%	Projections are still in line with Budget
	Tennis Revenue	36,000	36,000	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	44,000	44,000	-	0.0%	Projections are still in line with Budget
	Other Revenue	37,648	37,648	-	0.0%	Projections are still in line with Budget
	Total Revenue	**1,901,176**	**1,901,176**	-	**0.0%**	
	Salaries	886,859	886,859	-	0.0%	Projections are still in line with Budget
	Employee Benefits	141,034	141,034	-	0.0%	Projections are still in line with Budget
	Administrative	170,233	170,233	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	109,449	109,449	-	0.0%	Projections are still in line with Budget
	Sales & Operations	8,847	8,847	-	0.0%	Projections are still in line with Budget
	Park Maintenance	227,932	227,932	-	0.0%	Projections are still in line with Budget
	Park Equipment	75,135	75,135	-	0.0%	Projections are still in line with Budget
	Carts	17,891	17,891	-	0.0%	Projections are still in line with Budget
	Operating Expense	**1,637,380**	**1,637,380**	-	**0.0%**	
	Uncategorized Exp/Rev					
	Operating Income	**263,796**	**263,796**	-	**0.0%**	
Balance Sheet	Capital Improvements	(254,000)	(253,650)	350	-0.1%	Cart paths, maint storage bays, restaurant, tennis facility and other structures
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Capital Reserve Cash Bal	74,854	74,854	-		Portion of cash reserved for capital improvements per our lease requirements
	Cash Balance	430,703	430,703	-	0.0%	

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #9

	July Act	July Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$230,535	$226,063	$4,471	2.0%	$230,535	$226,063	$4,471	2.0%
4020 · I.D. Cards	$6,546	$6,405	$141	2.2%	$6,546	$6,405	$141	2.2%
4025 · Season Pass	$8,441	$8,441	$0	0.0%	$8,441	$8,441	$0	0.0%
4030 · Tournament Fees	$32,030	$20,851	$11,179	53.6%	$32,030	$20,851	$11,179	53.6%
4050 · Cart Revenue	$81,226	$83,545	-$2,319	-2.8%	$81,226	$83,545	-$2,319	-2.8%
4060 · Golf Revenue - Gift Certif.	$1,700	$2,081	-$381	-18.3%	$1,700	$2,081	-$381	-18.3%
4070 · Gift & Rain Checks Redeemed	-$2,900	-$4,109	$1,209	-29.4%	-$2,900	-$4,109	$1,209	-29.4%
Total 4001 · Golf Revenue	**$357,578**	**$343,278**	**$14,300**	**4.2%**	**$357,578**	**$343,278**	**$14,300**	**4.2%**
4100 · Tennis Revenue	$8,800	$8,800	$0	0.0%	$8,800	$8,800	$0	0.0%
4200 · Rental Income	$1,800	$1,500	$300	20.0%	$1,800	$1,500	$300	20.0%
4300 · Investment Income	$586	$561	$26	4.6%	$586	$561	$26	4.6%
4400 · Misc. Income	$506	$2,592	-$2,086	-80.5%	$506	$2,592	-$2,086	-80.5%
4500 · Golf Simulator Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4600 · Restaurant Income	$4,000	$4,000	$0	0.0%	$4,000	$4,000	$0	0.0%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$15,693**	**$17,453**	**-$1,760**	**-10.1%**	**$15,693**	**$17,453**	**-$1,760**	**-10.1%**
TOTAL REVENUE	**$373,270**	**$360,730**	**$12,540**	**3.5%**	**$373,270**	**$360,730**	**$12,540**	**3.5%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$20,354	$21,217	$863	4.1%	$20,354	$21,217	$863	4.1%
5030 · Operations	$36,921	$34,343	-$2,578	-7.5%	$36,921	$34,343	-$2,578	-7.5%
5040 · Operations O/T	$84	$0	-$84	0.0%	$84	$0	-$84	0.0%
5050 · Course Personnel	$25,191	$26,059	$868	3.3%	$25,191	$26,059	$868	3.3%
5060 · Course Personnel O/T	$970	$0	-$970	0.0%	$970	$0	-$970	0.0%
5070 · Seasonal Personnel	$20,438	$20,914	$475	2.3%	$20,438	$20,914	$475	2.3%
5075 · Outside Seasonal Personnel	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5080 · Seasonal Personnel O/T	$51	$0	-$51	0.0%	$51	$0	-$51	0.0%
Total 5000 · PERSONNEL EXPENSE	**$104,008**	**$102,532**	**-$1,476**	-1.4%	**$104,008**	**$102,532**	**-$1,476**	-1.4%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$7,495	$7,844	$349	4.5%	$7,495	$7,844	$349	4.5%
5230 · State Unemployment	$3,101	$2,823	-$277	-9.8%	$3,101	$2,823	-$277	-9.8%
5250 · Health Insurance	$2,972	$2,655	-$317	-11.9%	$2,972	$2,655	-$317	-11.9%
5260 · Workmans Compensation	$1,686	$2,886	$1,200	41.6%	$1,686	$2,886	$1,200	41.6%
5270 · Retirement Plans	$468	$552	$83	15.1%	$468	$552	$83	15.1%
Total 5200 · EMPLOYEE BENEFITS	**$15,723**	**$16,761**	**$1,038**	6.2%	**$15,723**	**$16,761**	**$1,038**	6.2%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$957	$950	-$7	-0.8%	$957	$950	-$7	-0.8%
5430 · Professional Fees	$3,200	$2,917	-$283	-9.7%	$3,200	$2,917	-$283	-9.7%
5436 · Advertising	$995	$1,116	$121	10.8%	$995	$1,116	$121	10.8%
5440 · Office Expense	$1,848	$1,550	-$299	-19.3%	$1,848	$1,550	-$299	-19.3%
5441 · Bank Charges	$24	$23	-$1	-3.2%	$24	$23	-$1	-3.2%
5442 · Credit Card Fees	$7,164	$7,464	$300	4.0%	$7,164	$7,464	$300	4.0%
5445 · Postage		$0	$0	0.0%		$0	$0	0.0%
5450 · Training and Dues		$0	$0	0.0%		$0	$0	0.0%
5461 · Authority Secretarial Services	$130	$133	$3	2.5%	$130	$133	$3	2.5%
5469 · Other Outside Services	$685	$618	-$67	-10.8%	$685	$618	-$67	-10.8%
5470 · Other Administrative	$843	$792	-$51	-6.4%	$843	$792	-$51	-6.4%
5480 · Utilities	$9,553	$8,550	-$1,003	-11.7%	$9,553	$8,550	-$1,003	-11.7%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$25,399**	**$24,112**	**-$1,287**	-5.3%	**$25,399**	**$24,112**	**-$1,287**	-5.3%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #9

	July Act	July Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5500 · Liability Insurance	$8,671	$8,884	$213	2.4%	$8,671	$8,884	$213	2.4%
5520 · Interest	$1,008	$767	-$241	-31.5%	$1,008	$767	-$241	-31.5%
Total 5500 · DEBT SERVICE AND INSURANCE	**$9,679**	**$9,651**	**-$28**	-0.3%	**$9,679**	**$9,651**	**-$28**	-0.3%
5600 · SALES AND OPERATIONS								
5630 · Golf Genius Software	$0	$258	$258	100.0%	$0	$258	$258	100.0%
5640 · Golf Pro Supplies	$193	$195	$2	1.0%	$193	$195	$2	1.0%
5680 · Golf Pro Work Clothes	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5600 SALES AND OPERATIONS	**$193**	**$453**	**$260**	57.4%	**$193**	**$453**	**$260**	57.4%
5700 · PARK MAINTENANCE								
5710 · Water	$5,672	$6,474	$803	12.4%	$5,672	$6,474	$803	12.4%
5715 · Nature and Open Space	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5720 · Heating Fuel	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5730 · Grounds Maintenance	$4,121	$4,689	$568	12.1%	$4,121	$4,689	$568	12.1%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5751 · Agriculture&Chemicals-Purch	$1,064	$21,310	$20,246	95.0%	$1,064	$21,310	$20,246	95.0%
5752 · Agriculture/Chemicals Utilized	$21,398	$0	-$21,398	0.0%	$21,398	$0	-$21,398	0.0%
5760 · Irrigation Maintenance	$450	$600	$150	25.0%	$450	$600	$150	25.0%
5770 · Consumable Tools	$72	$139	$67	48.3%	$72	$139	$67	48.3%
5780 · Tee and Green Supplies	$0	$150	$150	100.0%	$0	$150	$150	100.0%
5795 · Janitorial Supplies	$0	$6	$6	100.0%	$0	$6	$6	100.0%
Total 5700 · PARK MAINTENANCE	**$32,777**	**$33,368**	**$591**	1.8%	**$32,777**	**$33,368**	**$591**	1.8%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$2,618	$3,003	$385	12.8%	$2,618	$3,003	$385	12.8%
5810 · Equipment Rental	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5820 · Building Maintenance	$2,905	$3,105	$200	6.4%	$2,905	$3,105	$200	6.4%
5840 · Small Equipment	$370	$400	$30	7.5%	$370	$400	$30	7.5%
5860 · Gasoline/Diesel Fuel	$4,072	$3,857	-$215	-5.6%	$4,072	$3,857	-$215	-5.6%
5880 · Employee work clothes	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5800 · PARK EQUIPMENT	**$9,965**	**$10,365**	**$400**	3.9%	**$9,965**	**$10,365**	**$400**	3.9%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
6020 · Electricity	$2,161	$2,085	-$76	-3.6%	$2,161	$2,085	-$76	-3.6%
6030 · Maintenance	$530	$424	-$106	-25.1%	$530	$424	-$106	-25.1%
6050 · Cart Insurance	$400	$400	$0	0.0%	$400	$400	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 6000 · CART EXPENSE	**$3,091**	**$2,909**	**-$182**	-6.3%	**$3,091**	**$2,909**	**-$182**	-6.3%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$200,835**	**$200,151**	**-$684**	-0.3%	**$200,835**	**$200,151**	**-$684**	-0.3%
TOTAL OPERATIONAL NET INCOME	**$172,436**	**$160,580**	**$11,856**	7.4%	**$172,436**	**$160,580**	**$11,856**	7.4%
Restructured City Debt	$15,254	$8,989	-$6,265	-69.7%	$15,254	$8,989	-$6,265	-69.7%
Commercial Debt	$26,622	$26,000	-$622	-2.4%	$26,622	$26,000	-$622	-2.4%
Total BS Debt Payments	**$41,876**	**$34,989**	**-$6,887**	-19.7%	**$41,876**	**$34,989**	**-$6,887**	-19.7%
NET INCOME BEFORE CAPITAL EXPENSES	**$172,436**	**$160,580**	**$11,856**	7.4%	**$172,436**	**$160,580**	**$11,856**	7.4%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$31,430	$23,750	-$7,680	-32.3%	$31,430	$23,750	-$7,680	-32.3%
8001 · Capital projects								
8100 - Capital Proj Cash	$20,350	$20,000	-$350	-1.7%	$20,350	$20,000	-$350	-1.7%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Capital Contribution	-$1,450	$0	$1,450	0.0%	-$1,450	$0	$1,450	0.0%
Total 8000 · OTHER EXPENSE	$29,980	$23,750	-$6,580	-26.2%	$29,980	$23,750	-$6,580	-26.2%
NET INCOME	**$142,455**	**$136,830**	**$5,626**	4.1%	**$142,455**	**$136,830**	**$5,626**	4.1%

OAK HILLS PARK AUTHORITY
Balance Sheet FY23
As of July 31, 2023

	Total			
	As of Jul 31, 2023	As of Jul 31, 2022 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	784,170.67	538,765.75	245,404.92	45.55%
1022 NBT Payment Account	-39,471.93	-37,376.77	-2,095.16	-5.61%
1023 NBT Rent Escrow Sec Apt Right	1,801.00	1.00	1,800.00	180000.00%
1024 NBT Capital Reserve Savings Account	32,854.48	10,501.24	22,353.24	212.86%
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	**$ 780,754.22**	**$ 513,291.22**	**$ 267,463.00**	**52.11%**
Total Bank Accounts	**$ 780,754.22**	**$ 513,291.22**	**$ 267,463.00**	**52.11%**
Accounts Receivable				
1201 Accounts Receivable	0.00	7,396.88	-7,396.88	-100.00%
Total Accounts Receivable	**$ 0.00**	**$ 7,396.88**	**-$ 7,396.88**	**-100.00%**
Other Current Assets				
1100 Inventory	81,915.73	65,929.27	15,986.46	24.25%
1200 Receivables	41,845.10	22,667.99	19,177.11	84.60%
1300 Prepaid Expenses	49,142.94	28,277.42	20,865.52	73.79%
1400 Deposits	557.00	0.00	557.00	
Total Other Current Assets	**$ 173,460.77**	**$ 116,874.68**	**$ 56,586.09**	**48.42%**
Total Current Assets	**$ 954,214.99**	**$ 637,562.78**	**$ 316,652.21**	**49.67%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,738,987.71	1,597,008.13	141,979.58	8.89%
1510 Accumulated Depreciation/Amort.	-4,483,138.10	-4,273,777.83	-209,360.27	-4.90%
1520 Furniture & Fixtures	47,635.23	47,635.23	0.00	0.00%
1560 Leasehold Improvements	162,997.83	157,690.84	5,306.99	3.37%
1561 Park Improvements	2,168,049.89	2,043,360.87	124,689.02	6.10%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-194,569.00	-76,845.28	-117,723.72	-153.20%
Total 1500 Fixed Assets	**$1,717,098.22**	**$1,772,206.62**	**-$ 55,108.40**	**-3.11%**
Total Fixed Assets	**$1,717,098.22**	**$1,772,206.62**	**-$ 55,108.40**	**-3.11%**
TOTAL ASSETS	**$2,671,313.21**	**$2,409,769.40**	**$ 261,543.81**	**10.85%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	60,047.86	59,096.14	951.72	1.61%
Total Accounts Payable	**$ 60,047.86**	**$ 59,096.14**	**$ 951.72**	**1.61%**

Other Current Liabilities				
2051 Accounts Payable - OHMGA Revenue	180.00	206.00	-26.00	-12.62%
2100 Accrued Payroll	37,627.56	28,171.01	9,456.55	33.57%
2104 Accrued retirement contribution	158.04	150.00	8.04	5.36%
2105 Accrued Vacation Pay	21,320.54	18,300.92	3,019.62	16.50%
2200 Accrued Expenses	35,317.50	41,545.66	-6,228.16	-14.99%
2210 Security Deposits - Tenants				
2212 Security Dep - Apt 2 Right	1,800.00	0.00	1,800.00	
2213 Sec Deposit - Restaurant	1,332.00	0.00	1,332.00	
Total 2210 Security Deposits - Tenants	**$ 3,132.00**	**$ 0.00**	**$ 3,132.00**	
2250 Deferred Revenue				
2251 Tournament Deposits	6,000.00	7,200.00	-1,200.00	-16.67%
2253 Deferred Tennis Revenue	17,600.00	16,800.00	800.00	4.76%
2254 Other Deferred	115,058.96	115,620.11	-561.15	-0.49%
Total 2250 Deferred Revenue	**$ 138,658.96**	**$ 139,620.11**	**-$ 961.15**	**-0.69%**
2400 Cart Sales Tax Due	5,158.00	4,854.00	304.00	6.26%
Total Other Current Liabilities	**$ 241,552.60**	**$ 232,847.70**	**$ 8,704.90**	**3.74%**
Total Current Liabilities	**$ 301,600.46**	**$ 291,943.84**	**$ 9,656.62**	**3.31%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,799,895.59	1,920,572.83	-120,677.24	-6.28%
2772 Wells Fargo 2017 Aera-Vator	197.16	197.16	0.00	0.00%
2773 DLL Finance Club Car CA550G Utility Cart	0.00	258.50	-258.50	-100.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	0.00	7,198.67	-7,198.67	-100.00%
2775 Deere Credit, Inc. Hybrid Mower	0.00	3,231.10	-3,231.10	-100.00%
2776 Wells Fargo MTE 2018 TurfCo Blower	620.16	2,386.22	-1,766.06	-74.01%
2777 DLL Finance Club Car CA502 Utility Cart	1,226.58	3,066.60	-1,840.02	-60.00%
2778 Wells Fargo Used Kubota Tractor Mini Ex	7,533.54	13,621.84	-6,088.30	-44.70%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	26,729.92	40,280.99	-13,551.07	-33.64%
2780 DLL Club Car 2021 Cart Fleet	158,121.08	231,100.04	-72,978.96	-31.58%
2781 GPSi Visage Software 2021 Cart Fleet	36,720.00	61,200.00	-24,480.00	-40.00%
2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers	103,970.77	0.00	103,970.77	
2783 Wells Fargo 2 Baroness LM315GC Greens Mowers	66,918.79	0.00	66,918.79	
Total Long-Term Liabilities	**$2,201,933.59**	**$2,283,113.95**	**-$ 81,180.36**	**-3.56%**
Total Liabilities	**$2,503,534.05**	**$2,575,057.79**	**-$ 71,523.74**	**-2.78%**
Equity				
3900 Retained Earnings	45,673.60	-307,610.18	353,283.78	114.85%
Net Income	122,105.56	142,321.79	-20,216.23	-14.20%
Total Equity	**$ 167,779.16**	**-$ 165,288.39**	**$ 333,067.55**	**201.51%**
TOTAL LIABILITIES AND EQUITY	**$2,671,313.21**	**$2,409,769.40**	**$ 261,543.81**	**10.85%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
July 2023

	Total			
	Jul 2023	Jul 2022 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	230,534.81	233,367.10	-2,832.29	-1.21%
4020 I.D. Cards	6,546.00	5,310.00	1,236.00	23.28%
4025 Season Pass	8,441.12	8,163.36	277.76	3.40%
4030 Tournament Fees	32,030.00	17,625.00	14,405.00	81.73%
4050 Cart Revenue	81,225.85	76,433.00	4,792.85	6.27%
4060 Golf Revenue - Gift Certif.	1,700.00	3,960.00	-2,260.00	-57.07%
4070 Gift & Rain Checks Redeemed	-2,900.00	-3,743.00	843.00	22.52%
Total 4001 Golf Revenue	$ 357,577.78	$ 341,115.46	$ 16,462.32	4.83%
4100 Tennis Revenue	8,800.00	8,400.00	400.00	4.76%
4200 Rental Income	1,800.00	0.00	1,800.00	
4300 Investment Income	586.31	78.84	507.47	643.67%
4400 Misc. Income	506.30	1,821.64	-1,315.34	-72.21%
4600 Restaurant Income	4,000.00	0.00	4,000.00	
Total 4000 REVENUES	$ 373,270.39	$ 351,415.94	$ 21,854.45	6.22%
Total Income	$ 373,270.39	$ 351,415.94	$ 21,854.45	6.22%
Gross Profit	$ 373,270.39	$ 351,415.94	$ 21,854.45	6.22%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	20,354.14	14,086.27	6,267.87	44.50%
5030 Operations	36,920.53	32,391.77	4,528.76	13.98%
5040 Operations O/T	83.71	-5.85	89.56	1530.94%
5050 Course Personnel	25,190.75	25,343.00	-152.25	-0.60%
5060 Course Personnel O/T	969.64	637.13	332.51	52.19%
5070 Seasonal Personnel	20,438.17	14,286.49	6,151.68	43.06%
5080 Seasonal Personnel O/T	50.79	-5.85	56.64	968.21%
Total 5000 PERSONNEL EXPENSE	$ 104,007.73	$ 86,732.96	$ 17,274.77	19.92%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	7,495.22	6,593.93	901.29	13.67%
5230 State Unemployment	3,100.54	3,173.30	-72.76	-2.29%
5250 Health Insurance	2,972.23	2,313.34	658.89	28.48%
5260 Workmans Compensation	1,686.46	2,983.56	-1,297.10	-43.47%
5270 Retirement Plans	468.40	561.68	-93.28	-16.61%
Total 5200 EMPLOYEE BENEFITS	$ 15,722.85	$ 15,625.81	$ 97.04	0.62%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	957.24	1,205.64	-248.40	-20.60%
5430 Professional Fees	3,200.00	2,750.00	450.00	16.36%
5436 Advertising	995.18	993.64	1.54	0.15%

5440 Office Expense	1,848.41	1,599.20	249.21	15.58%
5441 Bank Charges	23.74	22.39	1.35	6.03%
5442 Credit Card Fees	7,163.95	6,148.91	1,015.04	16.51%
5461 Authority Secretarial Services	130.00	120.00	10.00	8.33%
5469 Other Outside Services	684.69	606.84	77.85	12.83%
5470 Other Administrative	842.50	546.72	295.78	54.10%
5480 Utilities	9,553.35	9,118.93	434.42	4.76%
5500 Liability Insurance	8,670.81	7,782.83	887.98	11.41%
5520 Interest Expense	1,008.03	226.49	781.54	345.07%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 35,077.90**	**$ 31,121.59**	**$ 3,956.31**	**12.71%**
5600 SALES AND OPERATIONS				
5640 Golf Pro Supplies	193.17	671.11	-477.94	-71.22%
5680 Golf Pro Work Clothes	0.00	36.90	-36.90	-100.00%
Total 5600 SALES AND OPERATIONS	**$ 193.17**	**$ 708.01**	**-$ 514.84**	**-72.72%**
5700 PARK MAINTENANCE				
5710 Water	5,671.71	17,378.11	-11,706.40	-67.36%
5715 Nature and Open Space	0.00	179.99	-179.99	-100.00%
5730 Grounds Maintenance	4,120.62	5,113.38	-992.76	-19.41%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	1,064.00	184.34	879.66	477.19%
5752 Agriculture/Chemicals Utilized	21,398.30	18,838.85	2,559.45	13.59%
Total 5750 Agriculture and Chemicals	**$ 22,462.30**	**$ 19,023.19**	**$ 3,439.11**	**18.08%**
5760 Irrigation Maintenance	450.26	1,234.12	-783.86	-63.52%
5770 Consumable Tools	71.88	289.81	-217.93	-75.20%
5795 Janitorial Supplies	0.00	11.79	-11.79	-100.00%
5800 Equipment Maintenance	2,618.17	2,923.90	-305.73	-10.46%
5820 Building Maintenance	2,904.88	1,288.81	1,616.07	125.39%
5840 Small Equipment	369.99	0.00	369.99	
5860 Gasoline/Diesel Fuel	4,072.44	767.77	3,304.67	430.42%
Total 5700 PARK MAINTENANCE	**$ 42,742.25**	**$ 48,210.87**	**-$ 5,468.62**	**-11.34%**
6000 CART EXPENSE				
6020 Electricity	2,160.94	1,712.91	448.03	26.16%
6030 Maintenance	529.99	0.00	529.99	
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 3,090.93**	**$ 2,112.91**	**$ 978.02**	**46.29%**
Total Expenses	**$ 200,834.83**	**$ 184,512.15**	**$ 16,322.68**	**8.85%**
Net Operating Income	**$ 172,435.56**	**$ 166,903.79**	**$ 5,531.77**	**3.31%**
Other Income				
7002 Capital Contribution	1,449.81	0.00	1,449.81	
Total Other Income	**$ 1,449.81**	**$ 0.00**	**$ 1,449.81**	
Other Expenses				
8000 Depreciation/Amortization	31,430.00	24,582.00	6,848.00	27.86%
8001 Capital projects				
8100 Capital Projects - Cash	20,349.81	0.00	20,349.81	
Total 8001 Capital projects	**$ 20,349.81**	**$ 0.00**	**$ 20,349.81**	
Total Other Expenses	**$ 51,779.81**	**$ 24,582.00**	**$ 27,197.81**	**110.64%**
Net Other Income	**-$ 50,330.00**	**-$ 24,582.00**	**-$25,748.00**	**-104.74%**

Net Income	**$ 122,105.56**	**$ 142,321.79**	**-$20,216.23**	**-14.20%**

OAK HILLS SALES ANALYSIS JULY 2023 FISCAL REPORT

Description	Jul-23	Jul-22	Inc/(Dec)	YTD FY23	YTD FY22	Inc/(Dec)
Revenue Rounds	6,794	6,671	1.8%	6,794	6,671	1.8%
Season Pass Rounds	277	353	-21.5%	277	353	-21.5%
POS System Servicer Rounds	249	301	-17.3%	249	301	-17.3%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	0	0.0%
Total All Rounds	7,320	7,325	-0.1%	7,320	7,325	-0.1%
Total Carts	4,716	4,374	7.8%	4,716	4,374	7.8%
Total Golf ID Cards	64	46	39.1%	64	46	39.1%
Total Season Passes	0	0	0.0%	0	0	0.0%
Total Gift Cards	23	82	-72.0%	23	82	-72.0%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$251,638	$250,102	0.6%	$251,638	$250,102	0.6%
Total Carts $	$86,384	$81,287	6.3%	$86,384	$81,287	6.3%
Total Golf ID Cards $	$6,546	$5,310	23.3%	$6,546	$5,310	23.3%
Total Season Pass $	$0	$0	0.0%	$0	$0	0.0%
Total Gift Cards $	$2,017	$3,960	-49.1%	$2,017	$3,960	-49.1%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$2,900	-$3,743	-22.5%	-$2,900	-$3,743	-22.5%
	$343,685	**$336,915**	**2.0%**	**$343,685**	**$336,915**	**2.0%**
$ Revenue/Revenue Round	**$37.04**	**$37.49**	-1.2%	**$37.04**	**$37.49**	-1.2%
Carts/Revenue Round	**69.4%**	**65.6%**	5.9%	**69.4%**	**65.6%**	5.9%
Cart $/Revenue Round	**$12.71**	**$12.19**	4.3%	**$12.71**	**$12.19**	4.3%
Cart $/Cart Round	**$18.32**	**$18.58**	-1.4%	**$18.32**	**$18.58**	-1.4%
ID Card $/Card	**$102.28**	**$115.43**	-11.4%	**$102.28**	**$115.43**	-11.4%
Resident Adult 18 Rounds	927	847	9.4%	927	847	9.4%
Resident Senior 18 Rounds	586	808	-27.5%	586	808	-27.5%
Junior/Golf Team 18 Rounds	358	373	-4.0%	358	373	-4.0%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Employee 18 Rounds	99	128	-22.7%	99	128	-22.7%
Non Resident 18 Rounds	4,410	4,045	9.0%	4,410	4,045	9.0%
Total 9 Hole Rounds	414	470	-11.9%	414	470	-11.9%
Total Revenue Rounds	***6,794***	***6,671***	***1.8%***	***6,794***	***6,671***	***1.8%***
Resident Adult 18 Rounds $	$33,824	$30,482	11.0%	$33,824	$30,482	11.0%
Resident Senior 18 Rounds $	$15,177	$24,659	-38.5%	$15,177	$24,659	-38.5%
Junior/Golf Team 18 Rounds $	$7,531	$8,150	-7.6%	$7,531	$8,150	-7.6%
Golf League 18 Rounds	$0	$0	0.0%	$0	$0	0.0%
Employee 18 Rounds $	$674	$865	-22.0%	$674	$865	-22.0%
Non Resident 18 Rounds $	$184,347	$174,838	5.4%	$184,347	$174,838	5.4%
Total 9 Hole Rounds $	$10,085	$11,108	-9.2%	$10,085	$11,108	-9.2%
Total $ Revenue Rounds	***251,638***	***250,102***	***0.6%***	***251,638***	***250,102***	***0.6%***
Senior Non-Resident ID	10	0	0.0%	10	0	0.0%
Adult Non-Resident ID	6	1	500.0%	6	1	500.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***16***	***1***	***1500.0%***	***16***	***1***	***1500.0%***
GolfNow Rounds	1,817	1296	40.2%	1,817	1296	40.2%
GolfNow Dollars	$67,115	$53,937	24.4%	$67,115	$53,937	24.4%
Dollars/Round	$36.94	$41.62	-11.2%	$36.94	$41.62	-11.2%
City of Norwalk debt paydown	**$15,738.00**					

OAK HILLS SALES ANALYSIS JULY 2023 CALENDAR

Description	Jul-23	Jul-22	Inc/(Dec)	YTD 2023	YTD 2022	Inc/(Dec)
Revenue Rounds	6,794	6,671	1.8%	26,202	22,064	18.8%
Season Pass Rounds	277	353	-21.5%	1,401	1,532	-8.6%
POS System Servicer Rounds	249	301	-17.3%	1,253	1,250	0.2%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	2	-100.0%
Total All Rounds	7,320	7,325	-0.1%	28,856	24,848	16.1%
Total Carts	4,716	4,374	7.8%	15,435	12,418	24.3%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	64	46	39.1%	1,139	1,089	4.6%
Total Season Passes	0	0	0.0%	45	15	200.0%
Total Gift Cards	23	82	-72.0%	130	187	-30.5%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$251,638	$250,102	0.6%	$942,204	$825,032	14.2%
Total Carts $	$86,384	$81,287	6.3%	$285,769	$226,474	26.2%
Total Golf ID Cards $	$6,546	$5,310	23.3%	$143,576	$133,885	7.2%
Total Season Pass $	$0	$0	0.0%	$97,395	$35,215	176.6%
Total Gift Cards $	$2,017	$3,960	-49.1%	$11,617	$13,548	-14.3%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$2,900	-$3,743	-22.5%	-$13,258	-$12,762	3.9%
	$343,685	**$336,915**	**2.0%**	**$1,467,303**	**$1,221,392**	**20.1%**
$ Revenue/Revenue Round	**$37.04**	**$37.49**	-1.2%	**$35.96**	**$37.39**	-3.8%
Carts/Revenue Round	**69.4%**	**65.6%**	5.9%	**58.9%**	**56.3%**	4.7%
Cart $/Revenue Round	**$12.71**	**$12.19**	4.3%	**$10.91**	**$10.26**	6.3%
Cart $/Cart Round	**$18.32**	**$18.58**	-1.4%	**$18.51**	**$18.24**	1.5%
ID Card $/Card	**$102.28**	**$115.43**	-11.4%	**$126.05**	**$122.94**	2.5%
Resident Adult 18 Rounds	927	847	9.4%	3,717	2,970	25.2%
Resident Senior 18 Rounds	586	808	-27.5%	2,314	2,859	-19.1%
Junior/Golf Team 18 Rounds	358	373	-4.0%	1,084	1,103	-1.7%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Empl 18 Rounds	99	128	-22.7%	435	366	18.9%
Non Resident 18 Rounds	4,410	4,045	9.0%	17,243	13,514	27.6%
Total 9 Hole Rounds	414	470	-11.9%	1,409	1,252	12.5%
Total Revenue Rounds	***6,794***	***6,671***	***1.8%***	***26,202***	***22,064***	***18.8%***
Resident Adult 18 Rounds $	$33,824	$30,482	11.0%	$126,002	$104,206	20.9%
Resident Senior 18 Rounds $	$15,177	$24,659	-38.5%	$60,932	$84,500	-27.9%
Junior/Golf Team 18 Rounds $	$7,531	$8,150	-7.6%	$22,440	$24,321	-7.7%
Golf League 18 Rounds	$0	$0	0.0%	$0	$0	0.0%
Empl 18 Rounds $	$674	$865	-22.0%	$3,003	$2,459	22.2%
Non Resident 18 Rounds $	$184,347	$174,838	5.4%	$695,739	$580,708	19.8%
Total 9 Hole Rounds $	$10,085	$11,108	-9.2%	$34,088	$28,838	18.2%
Total $ Revenue Rounds	***251,638***	***250,102***	***0.6%***	***942,204***	***825,032***	***14.2%***
SR NONRES DISC	10	0	0.0%	95	63	50.8%
NONRES DISCOUNT	6	1	500.0%	66	66	0.0%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***16***	***1***	***1500.0%***	***161***	***129***	***24.8%***
GolfNow Rounds	1,817	1296	40.2%	8637	4701	83.7%
GolfNow Dollars	$67,115	$53,937	24.4%	$309,221	$199,800	54.8%
Dollars/Round	$36.94	$41.62	-11.2%	$35.80	$42.50	-15.8%

Oak Hills Park Authority
August 2023 Financial Commentary

Operations Updates:

- Golf revenue rounds, cart rounds and Discount ID cards are slightly over budget for the first two months of FY24.
- OHPA plans on making substantial capital improvements throughout the course of this new fiscal year and has already spent over $34k to date.
- We are at the end of our third year (of five) in our cart fleet lease and are seeing some expected wear and tear. However, the lithium batteries are holding up better than the standard batteries in previous leases.

YTD Financial Highlights:

- FY24 YTD net operating income was over budget by $47k and we ended August with a $909k cash balance which includes $33k in the capital reserve bank account.
    - Revenue was over-budget by 63k thanks to strong golf and Outings rounds.
    - Expenses were $16k over-budget due to wages and the timing of property tax on our cart fleet.
- OHPA made $31k in repayments to the City for the first two months of the new fiscal year. The annual 1% of gross golf revenue additional debt payment will be made once the Audit Report is received.

Other:

- We are in the process of investing and diversifying excess cash.
- The year-end financial audit fieldwork took place in July. The Audit Report is in progress.

ITEM #9

Updated through ***8/31/2023***

Fiscal Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	12,565	13,688	1,123	8.9%	Great start with the two biggest months of the year beating budget
	Non-Revenue Rounds	1,927	1,032	(895)	-46.4%	Less season passholder rounds than anticipated
	Total Rounds	**14,492**	**14,720**	**228**	**1.6%**	
	Carts	8,336	9,164	828	9.9%	
	ID Cards	**88**	98	10	11.4%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	620,951	685,149	64,198	10.3%	Driven primarily by greens fees. Outings and cart revs also beat budget.
	Tennis Revenue	17,600	17,600	-	0.0%	
	Restaurant Revenue	8,000	8,000	-	0.0%	
	Other Revenue	8,497	7,467	(1,030)	-12.1%	
	Total Revenue	**655,048**	**718,216**	**63,168**	**9.6%**	
	Management Salary	42,433	42,876	443	1.0%	
	Operations Salary	67,039	75,048	8,009	11.9%	Increase in minimum wage; more staffing needed to cover high revenue volume
	Maintenance Salary	93,089	94,618	1,529	1.6%	
	Employee Benefits	31,107	27,090	(4,017)	-12.9%	Driven by lower health insurance (less employees covered than expected) and workers compensation
	Administrative	46,149	51,220	5,071	11.0%	Overage driven by utilities and credit card fees
	Interest & Insurance	19,101	19,842	741	3.9%	
	Sales & Operations	2,137	597	(1,540)	-72.1%	
	Park Maintenance	74,751	72,309	(2,442)	-3.3%	
	Park Equipment	17,031	18,999	1,968	11.6%	
	Carts	5,073	11,793	6,720	132.5%	Timing - property tax bill for carts came in earlier than budgeted
	Operating Expense	**397,910**	**414,392**	**16,482**	**4.1%**	
	Operating Income	**257,138**	**303,824**	**46,686**	**18.2%**	
Balance Sheet	Capital Improvements	(30,000)	(34,394)	(4,394)	14.6%	Cart paths, some Clubhouse refurb, new turf at instructional range
	Line of Credit Balance	-	-	-		
	Capital Reserve Cash Bal	38,854	32,856	(5,998)	-15.4%	Portion of cash reserved for capital improvements per our lease requirements
	Cash Balance	755,941	876,199	120,258	15.9%	Over budget due to strong rounds and top-line revenue

Updated through ***8/31/2023***

Rest of Fiscal Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	26,562	26,562	-	0.0%	Projections are still in line with Budget
	Non-Revenue Rounds	4,073	4,073	-	0.0%	Projections are still in line with Budget
	Total Rounds	**30,635**	**30,635**	-	0.0%	
	Carts	16,064	16,064	-	0.0%	Projections are still in line with Budget
	ID Cards	1,104	1,104	-	0.0%	Projections are still in line with Budget

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	1,505,855	1,505,855	-	0.0%	Projections are still in line with Budget
	Tennis Revenue	27,200	27,200	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	40,000	40,000	-	0.0%	Projections are still in line with Budget
	Other Revenue	33,803	33,803	-	0.0%	Projections are still in line with Budget
	Total Revenue	**1,606,858**	**1,606,858**	-	**0.0%**	
	Salaries	786,828	786,828	-	0.0%	Projections are still in line with Budget
	Employee Benefits	126,688	126,688	-	0.0%	Projections are still in line with Budget
	Administrative	148,197	148,197	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	99,999	99,999	-	0.0%	Projections are still in line with Budget
	Sales & Operations	7,163	7,163	-	0.0%	Projections are still in line with Budget
	Park Maintenance	186,549	186,549	-	0.0%	Projections are still in line with Budget
	Park Equipment	68,469	68,469	-	0.0%	Projections are still in line with Budget
	Carts	15,727	15,727	-	0.0%	Projections are still in line with Budget
	Operating Expense	**1,439,620**	**1,439,620**	-	**0.0%**	
	Uncategorized Exp/Rev					
	Operating Income	**167,238**	**167,238**	-	**0.0%**	
Balance Sheet	Capital Improvements	(244,000)	(239,606)	4,394	-1.8%	Cart paths, maint storage bays, restaurant, tennis facility and other structures
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Capital Reserve Cash Bal	74,854	54,856	(19,998)	-26.7%	Portion of cash reserved for capital improvements per our lease requirements
	Cash Balance	430,703	550,703	120,000	27.9%	

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #9

	August Act	August Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$240,315	$201,656	$38,659	19.2%	$470,850	$427,720	$43,130	10.1%
4020 · I.D. Cards	$2,675	$1,952	$723	37.0%	$9,221	$8,357	$864	10.3%
4025 · Season Pass	$8,441	$8,441	$0	0.0%	$16,882	$16,882	$0	0.0%
4030 · Tournament Fees	$0	$0	$0	-100.0%	$32,030	$20,851	$11,179	53.6%
4050 · Cart Revenue	$76,853	$66,504	$10,349	15.6%	$158,079	$150,049	$8,030	5.4%
4060 · Golf Revenue - Gift Certif.	$788	$1,136	-$348	-30.7%	$2,488	$3,218	-$730	-22.7%
4070 · Gift & Rain Checks Redeemed	-$1,501	-$2,016	$515	-25.6%	-$4,401	-$6,125	$1,724	-28.2%
Total 4001 · Golf Revenue	**$327,572**	**$277,673**	**$49,898**	**18.0%**	**$685,149**	**$620,951**	**$64,198**	**10.3%**
4100 · Tennis Revenue	$8,800	$8,800	$0	0.0%	$17,600	$17,600	$0	0.0%
4200 · Rental Income	$1,800	$1,500	$300	20.0%	$3,600	$3,000	$600	20.0%
4300 · Investment Income	$692	$605	$87	14.4%	$1,278	$1,166	$112	9.6%
4400 · Misc. Income	$2,083	$1,740	$343	19.7%	$2,589	$4,332	-$1,742	-40.2%
4500 · Golf Simulator Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4600 · Restaurant Income	$4,000	$4,000	$0	0.0%	$8,000	$8,000	$0	0.0%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$17,375**	**$16,644**	**$730**	**4.4%**	**$33,067**	**$34,097**	**-$1,030**	**-3.0%**
TOTAL REVENUE	**$344,946**	**$294,318**	**$50,628**	**17.2%**	**$718,216**	**$655,048**	**$63,168**	**9.6%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$22,522	$21,217	-$1,305	-6.2%	$42,876	$42,433	-$443	-1.0%
5030 · Operations	$38,079	$32,696	-$5,382	-16.5%	$74,999	$67,039	-$7,960	-11.9%
5040 · Operations O/T	-$35	$0	$35	0.0%	$49	$0	-$49	0.0%
5050 · Course Personnel	$25,959	$26,092	$133	0.5%	$51,150	$52,151	$1,002	1.9%
5060 · Course Personnel O/T	$1,008	$0	-$1,008	0.0%	$1,977	$0	-$1,977	0.0%
5070 · Seasonal Personnel	$20,985	$20,024	-$961	-4.8%	$41,423	$40,937	-$485	-1.2%
5075 · Outside Seasonal Personnel	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5080 · Seasonal Personnel O/T	$17	$0	-$17	0.0%	$68	$0	-$68	0.0%
Total 5000 · PERSONNEL EXPENSE	**$108,534**	**$100,029**	**-$8,505**	-8.5%	**$212,542**	**$202,561**	**-$9,981**	-4.9%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$7,677	$7,653	-$24	-0.3%	$15,172	$15,497	$325	2.1%
5230 · State Unemployment	$2,834	$2,637	-$197	-7.5%	$5,935	$5,460	-$475	-8.7%
5250 · Health Insurance	-$1,353	$1,502	$2,855	190.1%	$1,619	$4,157	$2,538	61.1%
5260 · Workmans Compensation	$1,714	$1,991	$276	13.9%	$3,401	$4,877	$1,476	30.3%
5270 · Retirement Plans	$495	$564	$69	12.2%	$964	$1,116	$152	13.6%
Total 5200 · EMPLOYEE BENEFITS	**$11,367**	**$14,346**	**$2,979**	20.8%	**$27,090**	**$31,107**	**$4,017**	12.9%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$936	$950	$14	1.5%	$1,893	$1,900	$7	0.4%
5430 · Professional Fees	$3,000	$2,917	-$83	-2.9%	$6,200	$5,833	-$367	-6.3%
5436 · Advertising	$995	$1,113	$118	10.6%	$1,990	$2,229	$239	10.7%
5440 · Office Expense	$2,159	$1,668	-$492	-29.5%	$4,008	$3,217	-$790	-24.6%
5441 · Bank Charges	$0	$47	$47	100.0%	$24	$70	$46	66.2%
5442 · Credit Card Fees	$7,736	$6,037	-$1,699	-28.1%	$14,900	$13,501	-$1,399	-10.4%
5445 · Postage	$66	$0	-$66	0.0%	$66	$0	-$66	0.0%
5450 · Training and Dues	$0	$100	$100	100.0%		$100	$100	100.0%
5461 · Authority Secretarial Services	$160	$133	-$27	-20.0%	$290	$267	-$23	-8.8%
5469 · Other Outside Services	$692	$623	-$69	-11.1%	$1,377	$1,241	-$136	-10.9%
5470 · Other Administrative	$985	$792	-$194	-24.5%	$1,828	$1,583	-$244	-15.4%
5480 · Utilities	$9,091	$7,657	-$1,435	-18.7%	$18,645	$16,207	-$2,438	-15.0%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$25,821**	**$22,037**	**-$3,784**	-17.2%	**$51,220**	**$46,149**	**-$5,071**	-11.0%
5500 · DEBT SERVICE AND INSURANCE								

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #9

	August Act	August Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5500 · Liability Insurance	$9,200	$8,884	-$316	-3.6%	$17,871	$17,768	-$103	-0.6%
5520 · Interest	$964	$567	-$397	-70.1%	$1,972	$1,333	-$639	-47.9%
Total 5500 · DEBT SERVICE AND INSURANCE	**$10,164**	**$9,451**	**-$713**	-7.5%	**$19,842**	**$19,101**	**-$741**	-3.9%
5600 · SALES AND OPERATIONS								
5630 · Golf Genius Software	$0	$258	$258	100.0%	$0	$517	$517	100.0%
5640 · Golf Pro Supplies	$262	$906	$644	71.1%	$455	$1,101	$646	58.7%
5680 · Golf Pro Work Clothes	$142	$520	$378	72.7%	$142	$520	$378	72.7%
Total 5600 SALES AND OPERATIONS	**$404**	**$1,684**	**$1,280**	76.0%	**$597**	**$2,137**	**$1,541**	72.1%
5700 · PARK MAINTENANCE								
5710 · Water	$9,426	$16,970	$7,544	44.5%	$15,098	$23,444	$8,346	35.6%
5715 · Nature and Open Space	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5720 · Heating Fuel	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5730 · Grounds Maintenance	$177	$4,899	$4,722	96.4%	$4,298	$9,588	$5,290	55.2%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5751 · Agriculture&Chemicals-Purch	$1,611	$17,737	$16,126	90.9%	$2,675	$39,047	$36,372	93.1%
5752 · Agriculture/Chemicals Utilized	$27,570	$0	-$27,570	0.0%	$48,969	$0	-$48,969	0.0%
5760 · Irrigation Maintenance	$166	$1,670	$1,504	90.1%	$616	$2,270	$1,654	72.9%
5770 · Consumable Tools	$489	$21	-$467	-2194.9%	$560	$160	-$400	-249.7%
5780 · Tee and Green Supplies	$93	$81	-$12	-14.9%	$93	$231	$138	59.7%
5795 · Janitorial Supplies	$0	$4	$4	100.0%	$0	$10	$10	100.0%
Total 5700 · PARK MAINTENANCE	**$39,532**	**$41,383**	**$1,851**	4.5%	**$72,309**	**$74,751**	**$2,442**	3.3%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$5,892	$2,634	-$3,258	-123.7%	$8,510	$5,637	-$2,873	-51.0%
5810 · Equipment Rental	$170	$0	-$170	0.0%	$170	$0	-$170	0.0%
5820 · Building Maintenance	$2,887	$2,856	-$31	-1.1%	$5,792	$5,961	$169	2.8%
5840 · Small Equipment	$0	$0	$0	0.0%	$370	$400	$30	7.5%
5860 · Gasoline/Diesel Fuel	$0	$425	$425	100.0%	$4,072	$4,282	$210	4.9%
5880 · Employee work clothes	$85	$750	$665	88.7%	$85	$750	$665	88.7%
Total 5800 · PARK EQUIPMENT	**$9,034**	**$6,666**	**-$2,368**	-35.5%	**$18,999**	**$17,031**	**-$1,968**	-11.6%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$7,302	$0	-$7,302	0.0%	$7,302	$0	-$7,302	0.0%
6020 · Electricity	$1,000	$1,648	$648	39.3%	$3,161	$3,733	$572	15.3%
6030 · Maintenance	$0	$117	$117	100.0%	$530	$540	$10	1.9%
6050 · Cart Insurance	$400	$400	$0	0.0%	$800	$800	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 6000 · CART EXPENSE	**$8,702**	**$2,164**	**-$6,538**	-302.1%	**$11,793**	**$5,073**	**-$6,720**	-132.5%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$213,557**	**$197,760**	**-$15,797**	-8.0%	**$414,392**	**$397,911**	**-$16,481**	-4.1%
TOTAL OPERATIONAL NET INCOME	**$131,389**	**$96,558**	**$34,831**	36.1%	**$303,824**	**$257,138**	**$46,687**	18.2%
Restructured City Debt	$15,738	$16,468	$730	4.4%	$30,992	$25,457	-$5,536	-21.7%
Commercial Debt	$26,666	$26,000	-$666	-2.6%	$53,288	$52,000	-$1,288	-2.5%
Total BS Debt Payments	**$42,404**	**$42,468**	**$64**	0.2%	**$84,280**	**$77,457**	**-$6,823**	-8.8%
NET INCOME BEFORE CAPITAL EXPENSES	**$131,389**	**$96,558**	**$34,831**	36.1%	**$303,824**	**$257,138**	**$46,687**	18.2%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$31,430	$23,750	-$7,680	-32.3%	$62,860	$47,500	-$15,360	-32.3%
8001 · Capital projects								
8100 - Capital Proj Cash	$14,044	$10,000	-$4,044	-40.4%	$34,394	$30,000	-$4,394	-14.6%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Capital Contribution	$0	$0	$0	0.0%	-$1,450	$0	$1,450	0.0%
Total 8000 · OTHER EXPENSE	$31,430	$23,750	-$11,724	-32.3%	$61,410	$47,500	-$18,304	-29.3%
NET INCOME	**$99,959**	**$72,808**	**$27,151**	37.3%	**$242,414**	**$209,638**	**$32,777**	15.6%

OAK HILLS PARK AUTHORITY
Balance Sheet FY23
As of August 31, 2023

	Total			
	As of Aug 31, 2023	As of Aug 31, 2022 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	898,602.44	670,912.04	227,690.40	33.94%
1022 NBT Payment Account	-25,604.86	-40,156.65	14,551.79	36.24%
1023 NBT Rent Escrow Sec Apt Right	1,801.00	1.00	1,800.00	180000.00%
1024 NBT Capital Reserve Savings Account	32,855.87	10,501.69	22,354.18	212.86%
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	**$ 909,054.45**	**$ 642,658.08**	**$266,396.37**	**41.45%**
Total Bank Accounts	**$ 909,054.45**	**$ 642,658.08**	**$266,396.37**	**41.45%**
Other Current Assets				
1100 Inventory	54,345.28	51,121.37	3,223.91	6.31%
1200 Receivables	35,371.38	14,062.96	21,308.42	151.52%
1300 Prepaid Expenses	47,023.88	27,854.60	19,169.28	68.82%
1400 Deposits	557.00	0.00	557.00	
Total Other Current Assets	**$ 137,297.54**	**$ 93,038.93**	**$ 44,258.61**	**47.57%**
Total Current Assets	**$1,046,351.99**	**$ 735,697.01**	**$310,654.98**	**42.23%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,738,987.71	1,597,008.13	141,979.58	8.89%
1510 Accumulated Depreciation/Amort.	-4,511,049.10	-4,295,130.83	-215,918.27	-5.03%
1520 Furniture & Fixtures	47,635.23	47,635.23	0.00	0.00%
1560 Leasehold Improvements	162,997.83	157,690.84	5,306.99	3.37%
1561 Park Improvements	2,168,049.89	2,043,360.87	124,689.02	6.10%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-198,088.00	-80,074.28	-118,013.72	-147.38%
Total 1500 Fixed Assets	**$1,685,668.22**	**$1,747,624.62**	**-$ 61,956.40**	**-3.55%**
Total Fixed Assets	**$1,685,668.22**	**$1,747,624.62**	**-$ 61,956.40**	**-3.55%**
TOTAL ASSETS	**$2,732,020.21**	**$2,483,321.63**	**$248,698.58**	**10.01%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	69,525.35	84,887.64	-15,362.29	-18.10%
Total Accounts Payable	**$ 69,525.35**	**$ 84,887.64**	**-$ 15,362.29**	**-18.10%**
Other Current Liabilities				
2051 Accounts Payable - OHMGA Revenue	240.00	258.00	-18.00	-6.98%
2100 Accrued Payroll	50,797.38	37,149.86	13,647.52	36.74%

2104 Accrued retirement contribution	208.11	212.14	-4.03	-1.90%
2105 Accrued Vacation Pay	21,320.54	18,804.19	2,516.35	13.38%
2200 Accrued Expenses	44,317.50	29,813.83	14,503.67	48.65%
2210 Security Deposits - Tenants				
2212 Security Dep - Apt 2 Right	1,800.00	0.00	1,800.00	
2213 Sec Deposit - Restaurant	1,665.33	0.00	1,665.33	
Total 2210 Security Deposits - Tenants	**$ 3,465.33**	**$ 0.00**	**$ 3,465.33**	
2250 Deferred Revenue				
2251 Tournament Deposits	6,000.00	6,000.00	0.00	0.00%
2253 Deferred Tennis Revenue	8,800.00	8,400.00	400.00	4.76%
2254 Other Deferred	104,084.51	105,856.75	-1,772.24	-1.67%
Total 2250 Deferred Revenue	**$ 118,884.51**	**$ 120,256.75**	**-$ 1,372.24**	**-1.14%**
2400 Cart Sales Tax Due	10,038.00	4,509.00	5,529.00	122.62%
Total Other Current Liabilities	**$ 249,271.37**	**$ 211,003.77**	**$ 38,267.60**	**18.14%**
Total Current Liabilities	**$ 318,796.72**	**$ 295,891.41**	**$ 22,905.31**	**7.74%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,784,157.59	1,905,190.33	-121,032.74	-6.35%
2772 Wells Fargo 2017 Aera-Vator	197.16	197.16	0.00	0.00%
2773 DLL Finance Club Car CA550G Utility Cart	0.00	0.50	-0.50	-100.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	0.00	4,808.58	-4,808.58	-100.00%
2775 Deere Credit, Inc. Hybrid Mower	0.00	2,150.19	-2,150.19	-100.00%
2776 Wells Fargo MTE 2018 TurfCo Blower	310.97	2,087.33	-1,776.36	-85.10%
2777 DLL Finance Club Car CA502 Utility Cart	919.91	2,759.93	-1,840.02	-66.67%
2778 Wells Fargo Used Kubota Tractor Mini Ex	6,450.72	12,566.16	-6,115.44	-48.67%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	24,654.82	40,280.99	-15,626.17	-38.79%
2780 DLL Club Car 2021 Cart Fleet	145,957.92	218,936.88	-72,978.96	-33.33%
2781 GPSi Visage Software 2021 Cart Fleet	32,640.00	57,120.00	-24,480.00	-42.86%
2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers	99,937.44	0.00	99,937.44	
2783 Wells Fargo 2 Baroness LM315GC Greens Mowers	64,303.16	0.00	64,303.16	
Total Long-Term Liabilities	**$2,159,529.69**	**$2,246,098.05**	**-$ 86,568.36**	**-3.85%**
Total Liabilities	**$2,478,326.41**	**$2,541,989.46**	**-$ 63,663.05**	**-2.50%**
Equity				
3900 Retained Earnings	45,673.60	-307,610.18	353,283.78	114.85%
Net Income	208,020.20	248,942.35	-40,922.15	-16.44%
Total Equity	**$ 253,693.80**	**-$ 58,667.83**	**$312,361.63**	**532.42%**
TOTAL LIABILITIES AND EQUITY	**$2,732,020.21**	**$2,483,321.63**	**$248,698.58**	**10.01%**

OAK HILLS PARK AUTHORITY
P&L - Current Month Vs. Prior Year Month
August 2023

	Total			
	Aug 2023	Aug 2022 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	240,315.38	229,316.72	10,998.66	4.80%
4020 I.D. Cards	2,675.00	1,655.00	1,020.00	61.63%
4025 Season Pass	8,441.12	9,763.36	-1,322.24	-13.54%
4030 Tournament Fees	0.00	4,840.00	-4,840.00	-100.00%
4050 Cart Revenue	76,853.00	71,012.00	5,841.00	8.23%
4060 Golf Revenue - Gift Certif.	788.00	607.00	181.00	29.82%
4070 Gift & Rain Checks Redeemed	-1,501.00	-1,918.00	417.00	21.74%
Total 4001 Golf Revenue	**$ 327,571.50**	**$ 315,276.08**	**$ 12,295.42**	**3.90%**
4100 Tennis Revenue	8,800.00	8,400.00	400.00	4.76%
4200 Rental Income	1,800.00	0.00	1,800.00	
4300 Investment Income	691.63	118.02	573.61	486.03%
4400 Misc. Income	2,082.89	1,780.41	302.48	16.99%
4600 Restaurant Income	4,000.00	16,002.96	-12,002.96	-75.00%
Total 4000 REVENUES	**$ 344,946.02**	**$ 341,577.47**	**$ 3,368.55**	**0.99%**
Total Income	**$ 344,946.02**	**$ 341,577.47**	**$ 3,368.55**	**0.99%**
Gross Profit	**$ 344,946.02**	**$ 341,577.47**	**$ 3,368.55**	**0.99%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	22,521.85	14,903.12	7,618.73	51.12%
5030 Operations	38,078.68	31,879.07	6,199.61	19.45%
5040 Operations O/T	-34.88	299.95	-334.83	-111.63%
5050 Course Personnel	25,958.95	25,925.38	33.57	0.13%
5060 Course Personnel O/T	1,007.64	478.01	529.63	110.80%
5070 Seasonal Personnel	20,984.53	13,579.30	7,405.23	54.53%
5075 Outside Seasonal Personnel	0.00	354.44	-354.44	-100.00%
5080 Seasonal Personnel O/T	17.10	292.24	-275.14	-94.15%
Total 5000 PERSONNEL EXPENSE	**$ 108,533.87**	**$ 87,711.51**	**$ 20,822.36**	**23.74%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	7,676.62	6,641.56	1,035.06	15.58%
5230 State Unemployment	2,834.17	2,887.34	-53.17	-1.84%
5250 Health Insurance	-1,353.41	2,313.34	-3,666.75	-158.50%
5260 Workmans Compensation	1,714.41	2,039.34	-324.93	-15.93%
5270 Retirement Plans	495.45	585.48	-90.03	-15.38%
Total 5200 EMPLOYEE BENEFITS	**$ 11,367.24**	**$ 14,467.06**	**-$ 3,099.82**	**-21.43%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	935.85	1,028.40	-92.55	-9.00%
5430 Professional Fees	3,000.00	2,750.00	250.00	9.09%
5436 Advertising	995.15	991.60	3.55	0.36%

5440 Office Expense	2,159.26	1,738.18	421.08	24.23%
5441 Bank Charges	0.00	27.80	-27.80	-100.00%
5442 Credit Card Fees	7,735.86	7,455.03	280.83	3.77%
5445 Postage	66.00	0.00	66.00	
5461 Authority Secretarial Services	160.00	120.00	40.00	33.33%
5469 Other Outside Services	692.06	606.84	85.22	14.04%
5470 Other Administrative	985.25	497.58	487.67	98.01%
5480 Utilities	9,091.35	10,751.74	-1,660.39	-15.44%
5500 Liability Insurance	9,199.81	7,782.84	1,416.97	18.21%
5520 Interest Expense	963.80	206.38	757.42	367.00%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 35,984.39**	**$ 33,956.39**	**$ 2,028.00**	**5.97%**
5600 SALES AND OPERATIONS				
5640 Golf Pro Supplies	261.63	2,477.26	-2,215.63	-89.44%
5680 Golf Pro Work Clothes	141.90	0.00	141.90	
Total 5600 SALES AND OPERATIONS	**$ 403.53**	**$ 2,477.26**	**-$ 2,073.73**	**-83.71%**
5700 PARK MAINTENANCE				
5710 Water	9,426.26	26,775.28	-17,349.02	-64.79%
5730 Grounds Maintenance	176.98	577.04	-400.06	-69.33%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	1,610.80	390.00	1,220.80	313.03%
5752 Agriculture/Chemicals Utilized	27,570.45	14,807.90	12,762.55	86.19%
Total 5750 Agriculture and Chemicals	**$ 29,181.25**	**$ 15,197.90**	**$ 13,983.35**	**92.01%**
5760 Irrigation Maintenance	166.00	2,342.32	-2,176.32	-92.91%
5770 Consumable Tools	488.55	50.30	438.25	871.27%
5780 Tee and Green Supplies	93.00	0.00	93.00	
5795 Janitorial Supplies	0.00	8.98	-8.98	-100.00%
5800 Equipment Maintenance	5,892.00	4,664.75	1,227.25	26.31%
5810 Equipment Rental	170.00	0.00	170.00	
5820 Building Maintenance	2,886.96	1,872.99	1,013.97	54.14%
5860 Gasoline/Diesel Fuel	0.00	3,508.50	-3,508.50	-100.00%
5880 Employee work clothes	84.86	0.00	84.86	
Total 5700 PARK MAINTENANCE	**$ 48,565.86**	**$ 54,998.06**	**-$ 6,432.20**	**-11.70%**
6000 CART EXPENSE				
6010 Cart Lease Expense	7,302.22	7,916.17	-613.95	-7.76%
6020 Electricity	1,000.00	1,941.47	-941.47	-48.49%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 8,702.22**	**$ 10,257.64**	**-$ 1,555.42**	**-15.16%**
Total Expenses	**$ 213,557.11**	**$ 203,867.92**	**$ 9,689.19**	**4.75%**
Net Operating Income	**$ 131,388.91**	**$ 137,709.55**	**-$ 6,320.64**	**-4.59%**
Other Expenses				
8000 Depreciation/Amortization	31,430.00	24,582.00	6,848.00	27.86%
8001 Capital projects				
8100 Capital Projects - Cash	14,044.27	6,506.99	7,537.28	115.83%
Total 8001 Capital projects	**$ 14,044.27**	**$ 6,506.99**	**$ 7,537.28**	**115.83%**
Total Other Expenses	**$ 45,474.27**	**$ 31,088.99**	**$ 14,385.28**	**46.27%**
Net Other Income	**-$ 45,474.27**	**-$ 31,088.99**	**-$ 14,385.28**	**-46.27%**
Net Income	**$ 85,914.64**	**$ 106,620.56**	**-$ 20,705.92**	**-19.42%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July - August, 2023

	Total			
	Jul - Aug, 2023	Jul - Aug, 2022 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	470,850.19	462,683.82	8,166.37	1.77%
4020 I.D. Cards	9,221.00	6,965.00	2,256.00	32.39%
4025 Season Pass	16,882.24	17,926.72	-1,044.48	-5.83%
4030 Tournament Fees	32,030.00	22,465.00	9,565.00	42.58%
4050 Cart Revenue	158,078.85	147,445.00	10,633.85	7.21%
4060 Golf Revenue - Gift Certif.	2,488.00	4,567.00	-2,079.00	-45.52%
4070 Gift & Rain Checks Redeemed	-4,401.00	-5,661.00	1,260.00	22.26%
Total 4001 Golf Revenue	**$ 685,149.28**	**$ 656,391.54**	**$ 28,757.74**	**4.38%**
4100 Tennis Revenue	17,600.00	16,800.00	800.00	4.76%
4200 Rental Income	3,600.00	0.00	3,600.00	
4300 Investment Income	1,277.94	196.86	1,081.08	549.16%
4400 Misc. Income	2,589.19	3,602.05	-1,012.86	-28.12%
4600 Restaurant Income	8,000.00	16,002.96	-8,002.96	-50.01%
Total 4000 REVENUES	**$ 718,216.41**	**$ 692,993.41**	**$ 25,223.00**	**3.64%**
Total Income	**$ 718,216.41**	**$ 692,993.41**	**$ 25,223.00**	**3.64%**
Gross Profit	**$ 718,216.41**	**$ 692,993.41**	**$ 25,223.00**	**3.64%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	42,875.99	28,989.39	13,886.60	47.90%
5030 Operations	74,999.21	64,270.84	10,728.37	16.69%
5040 Operations O/T	48.83	294.10	-245.27	-83.40%
5050 Course Personnel	51,149.70	51,268.38	-118.68	-0.23%
5060 Course Personnel O/T	1,977.28	1,115.14	862.14	77.31%
5070 Seasonal Personnel	41,422.70	27,865.79	13,556.91	48.65%
5075 Outside Seasonal Personnel	0.00	354.44	-354.44	-100.00%
5080 Seasonal Personnel O/T	67.89	286.39	-218.50	-76.29%
Total 5000 PERSONNEL EXPENSE	**$ 212,541.60**	**$ 174,444.47**	**$ 38,097.13**	**21.84%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	15,171.84	13,235.49	1,936.35	14.63%
5230 State Unemployment	5,934.71	6,060.64	-125.93	-2.08%
5250 Health Insurance	1,618.82	4,626.68	-3,007.86	-65.01%
5260 Workmans Compensation	3,400.87	5,022.90	-1,622.03	-32.29%
5270 Retirement Plans	963.85	1,147.16	-183.31	-15.98%
Total 5200 EMPLOYEE BENEFITS	**$ 27,090.09**	**$ 30,092.87**	**-$ 3,002.78**	**-9.98%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,893.09	2,234.04	-340.95	-15.26%

5430 Professional Fees	6,200.00	5,500.00	700.00	12.73%
5436 Advertising	1,990.33	1,985.24	5.09	0.26%
5440 Office Expense	4,007.67	3,337.38	670.29	20.08%
5441 Bank Charges	23.74	50.19	-26.45	-52.70%
5442 Credit Card Fees	14,899.81	13,603.94	1,295.87	9.53%
5445 Postage	66.00	0.00	66.00	
5461 Authority Secretarial Services	290.00	240.00	50.00	20.83%
5469 Other Outside Services	1,376.75	1,213.68	163.07	13.44%
5470 Other Administrative	1,827.75	1,044.30	783.45	75.02%
5480 Utilities	18,644.70	19,870.67	-1,225.97	-6.17%
5500 Liability Insurance	17,870.62	15,565.67	2,304.95	14.81%
5520 Interest Expense	1,971.83	432.87	1,538.96	355.52%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 71,062.29**	**$ 65,077.98**	**$ 5,984.31**	**9.20%**
5600 SALES AND OPERATIONS				
5640 Golf Pro Supplies	454.80	3,148.37	-2,693.57	-85.55%
5680 Golf Pro Work Clothes	141.90	36.90	105.00	284.55%
Total 5600 SALES AND OPERATIONS	**$ 596.70**	**$ 3,185.27**	**-$ 2,588.57**	**-81.27%**
5700 PARK MAINTENANCE				
5710 Water	15,097.97	44,153.39	-29,055.42	-65.81%
5715 Nature and Open Space	0.00	179.99	-179.99	-100.00%
5730 Grounds Maintenance	4,297.60	5,690.42	-1,392.82	-24.48%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	2,674.80	574.34	2,100.46	365.72%
5752 Agriculture/Chemicals Utilized	48,968.75	33,646.75	15,322.00	45.54%
Total 5750 Agriculture and Chemicals	**$ 51,643.55**	**$ 34,221.09**	**$ 17,422.46**	**50.91%**
5760 Irrigation Maintenance	616.26	3,576.44	-2,960.18	-82.77%
5770 Consumable Tools	560.43	340.11	220.32	64.78%
5780 Tee and Green Supplies	93.00	0.00	93.00	
5795 Janitorial Supplies	0.00	20.77	-20.77	-100.00%
5800 Equipment Maintenance	8,510.17	7,588.65	921.52	12.14%
5810 Equipment Rental	170.00	0.00	170.00	
5820 Building Maintenance	5,791.84	3,161.80	2,630.04	83.18%
5840 Small Equipment	369.99	0.00	369.99	
5860 Gasoline/Diesel Fuel	4,072.44	4,276.27	-203.83	-4.77%
5880 Employee work clothes	84.86	0.00	84.86	
Total 5700 PARK MAINTENANCE	**$ 91,308.11**	**$ 103,208.93**	**-$ 11,900.82**	**-11.53%**
6000 CART EXPENSE				
6010 Cart Lease Expense	7,302.22	7,916.17	-613.95	-7.76%
6020 Electricity	3,160.94	3,654.38	-493.44	-13.50%
6030 Maintenance	529.99		529.99	
6050 Cart Insurance	800.00	800.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 11,793.15**	**$ 12,370.55**	**-$ 577.40**	**-4.67%**
Total Expenses	**$ 414,391.94**	**$ 388,380.07**	**$ 26,011.87**	**6.70%**
Net Operating Income	**$ 303,824.47**	**$ 304,613.34**	**-$ 788.87**	**-0.26%**
Other Income				
7002 Capital Contribution	1,449.81	0.00	1,449.81	
Total Other Income	**$ 1,449.81**	**$ 0.00**	**$ 1,449.81**	

Other Expenses							
8000 Depreciation/Amortization		62,860.00		49,164.00		13,696.00	27.86%
8001 Capital projects							
8100 Capital Projects - Cash		34,394.08		6,506.99		27,887.09	428.57%
Total 8001 Capital projects	**$**	**34,394.08**	**$**	**6,506.99**	**$**	**27,887.09**	**428.57%**
Total Other Expenses	**$**	**97,254.08**	**$**	**55,670.99**	**$**	**41,583.09**	**74.69%**
Net Other Income	**-$**	**95,804.27**	**-$**	**55,670.99**	**-$**	**40,133.28**	**-72.09%**
Net Income	**$**	**208,020.20**	**$**	**248,942.35**	**-$**	**40,922.15**	**-16.44%**

OAK HILLS SALES ANALYSIS AUGUST 2023 FISCAL REPORT

Description	Aug-23	Aug-22	Inc/(Dec)	YTD FY23	YTD FY22	Inc/(Dec)
Revenue Rounds	6,894	6,298	9.5%	13,688	12,969	5.5%
Season Pass Rounds	268	339	-20.9%	545	692	-21.2%
POS System Servicer Rounds	238	274	-13.1%	487	575	-15.3%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	0	0.0%
Total All Rounds	7,400	6,911	7.1%	14,720	14,236	3.4%
Total Carts	4,448	4,133	7.6%	9,164	8,507	7.7%
Total Golf ID Cards	34	25	36.0%	98	71	38.0%
Total Season Passes	0	0	0.0%	0	0	0.0%
Total Gift Cards	37	9	311.1%	60	91	-34.1%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$238,546	$231,610	3.0%	$488,896	$481,711	1.5%
Total Carts $	$81,733	$75,520	8.2%	$168,117	$156,806	7.2%
Total Golf ID Cards $	$2,675	$1,655	61.6%	$9,221	$6,965	32.4%
Total Season Pass $	$0	$0	0.0%	$0	$0	0.0%
Total Gift Cards $	$1,418	$607	133.6%	$3,435	$4,567	-24.8%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$1,501	-$1,918	-21.8%	-$4,401	-$5,661	-22.3%
	$322,871	**$307,473**	**5.0%**	**$665,268**	**$644,388**	**3.2%**
$ Revenue/Revenue Round	**$34.60**	**$36.78**	-5.9%	**$35.72**	**$37.14**	-3.8%
Carts/Revenue Round	**64.5%**	**65.6%**	-1.7%	**66.9%**	**65.6%**	2.1%
Cart $/Revenue Round	**$11.86**	**$11.99**	-1.1%	**$12.28**	**$12.09**	1.6%
Cart $/Cart Round	**$18.38**	**$18.27**	0.6%	**$18.35**	**$18.43**	-0.5%
ID Card $/Card	**$78.68**	**$66.20**	18.8%	**$94.09**	**$98.10**	-4.1%
Resident Adult 18 Rounds	836	715	16.9%	1,763	1,562	12.9%
Resident Senior 18 Rounds	603	804	-25.0%	1,189	1,612	-26.2%
Junior/Golf Team 18 Rounds	506	407	24.3%	864	780	10.8%
Golf League 18 Rounds	17	29	-41.4%	17	29	-41.4%
Employee 18 Rounds	144	105	37.1%	243	233	4.3%
Non Resident 18 Rounds	4,378	3,826	14.4%	8,788	7,871	11.7%
Total 9 Hole Rounds	410	412	-0.5%	824	882	-6.6%
Total Revenue Rounds	***6,894***	***6,298***	***9.5%***	***13,688***	***12,969***	***5.5%***
Resident Adult 18 Rounds $	$30,724	$25,362	21.1%	$64,548	$55,844	15.6%
Resident Senior 18 Rounds $	$15,543	$23,570	-34.1%	$30,720	$48,229	-36.3%
Junior/Golf Team 18 Rounds $	$11,091	$9,297	19.3%	$18,622	$17,447	6.7%
Golf League 18 Rounds	$17	$0	0.0%	$17	$0	0.0%
Employee 18 Rounds $	$1,000	$714	40.1%	$1,674	$1,579	6.1%
Non Resident 18 Rounds $	$170,285	$163,422	4.2%	$354,632	$338,261	4.8%
Total 9 Hole Rounds $	$9,886	$9,245	6.9%	$18,683	$20,353	-8.2%
Total $ Revenue Rounds	***238,546***	***231,610***	***3.0%***	***488,896***	***481,711***	***1.5%***
Senior Non-Resident ID	1	0	0.0%	11	0	0.0%
Adult Non-Resident ID	2	0	0.0%	8	1	700.0%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***3***	***0***	***0.0%***	***19***	***1***	***1800.0%***
GolfNow Rounds	2,205	1065	107.0%	4,022	2361	70.4%
GolfNow Dollars	$81,559	$45,096	80.9%	$148,675	$99,033	50.1%
Dollars/Round	$36.99	$42.34	-12.6%	$36.97	$41.95	-11.9%
City of Norwalk debt paydown	**$15,910.00**					

OAK HILLS SALES ANALYSIS AUGUST 2023 CALENDAR

Description	Aug-23	Aug-22	Inc/(Dec)	YTD 2023	YTD 2022	Inc/(Dec)
Revenue Rounds	6,894	6,298	9.5%	33,096	28,362	16.7%
Season Pass Rounds	268	339	-20.9%	1,669	1,871	-10.8%
POS System Servicer Rounds	238	274	-13.1%	1,491	1,524	-2.2%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	2	-100.0%
Total All Rounds	7,400	6,911	7.1%	36,256	31,759	14.2%
Total Carts	4,448	4,133	7.6%	19,883	16,551	20.1%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	34	25	36.0%	1,173	1,114	5.3%
Total Season Passes	0	0	0.0%	45	15	200.0%
Total Gift Cards	37	9	311.1%	167	196	-14.8%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$238,546	$231,610	3.0%	$1,180,750	$1,056,642	11.7%
Total Carts $	$81,733	$75,520	8.2%	$367,502	$301,994	21.7%
Total Golf ID Cards $	$2,675	$1,655	61.6%	$146,251	$135,540	7.9%
Total Season Pass $	$0	$0	0.0%	$97,395	$35,215	176.6%
Total Gift Cards $	$1,418	$607	133.6%	$13,035	$14,155	-7.9%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$1,501	-$1,918	-21.8%	-$14,759	-$14,680	0.5%
	$322,871	**$307,473**	**5.0%**	**$1,790,174**	**$1,528,865**	**17.1%**
$ Revenue/Revenue Round	**$34.60**	**$36.78**	-5.9%	**$35.68**	**$37.26**	-4.2%
Carts/Revenue Round	**64.5%**	**65.6%**	-1.7%	**60.1%**	**58.4%**	2.9%
Cart $/Revenue Round	**$11.86**	**$11.99**	-1.1%	**$11.10**	**$10.65**	4.3%
Cart $/Cart Round	**$18.38**	**$18.27**	0.6%	**$18.48**	**$18.25**	1.3%
ID Card $/Card	**$78.68**	**$66.20**	18.8%	**$124.68**	**$121.67**	2.5%
Resident Adult 18 Rounds	836	715	16.9%	4,553	3,685	23.6%
Resident Senior 18 Rounds	603	804	-25.0%	2,917	3,663	-20.4%
Junior/Golf Team 18 Rounds	506	407	24.3%	1,590	1,510	5.3%
Golf League 18 Rounds	17	29	-41.4%	17	29	-41.4%
Empl 18 Rounds	144	105	37.1%	579	471	22.9%
Non Resident 18 Rounds	4,378	3,826	14.4%	21,621	17,340	24.7%
Total 9 Hole Rounds	410	412	-0.5%	1,819	1,664	9.3%
Total Revenue Rounds	***6,894***	***6,298***	***9.5%***	***33,096***	***28,362***	***16.7%***
Resident Adult 18 Rounds $	$30,724	$25,362	21.1%	$156,726	$129,567	21.0%
Resident Senior 18 Rounds $	$15,543	$23,570	-34.1%	$76,474	$108,070	-29.2%
Junior/Golf Team 18 Rounds $	$11,091	$9,297	19.3%	$33,531	$33,618	-0.3%
Golf League 18 Rounds	$17	$0	0.0%	$17	$0	0.0%
Empl 18 Rounds $	$1,000	$714	40.1%	$4,003	$3,173	26.2%
Non Resident 18 Rounds $	$170,285	$163,422	4.2%	$866,024	$744,131	16.4%
Total 9 Hole Rounds $	$9,886	$9,245	6.9%	$43,974	$38,083	15.5%
Total $ Revenue Rounds	***238,546***	***231,610***	***3.0%***	***1,180,750***	***1,056,642***	***11.7%***
SR NONRES DISC	1	0	0.0%	96	63	52.4%
NONRES DISCOUNT	2	0	0.0%	68	66	3.0%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***3***	***0***	***0.0%***	***164***	***129***	***27.1%***
GolfNow Rounds	2,205	1065	107.0%	10842	5766	88.0%
GolfNow Dollars	$81,559	$45,096	80.9%	$390,780	$244,896	59.6%
Dollars/Round	$36.99	$42.34	-12.6%	$36.04	$42.47	-15.1%