FINANCE AND CLAIMS COMMITTEE OF THE COMMON COUNCIL MEETING AGENDA

Thursday, September 14, 2023, 7:00 P. M.

By Zoom Virtual Teleconference:

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

Members of the public can call in and listen to a meeting. They will not be able to speak or see any of the meeting participants. Each meeting will use a unique Meeting/Webinar ID. Please find the information using the link above.

Members of the public who wish to provide "live comments" can use the Zoom meeting platform. All participants will be muted upon entering the meeting. To speak, click the "raise your hand indicator" and you will called on by the host of the meeting during the public comment section. Please find the information using the link above.

Members of the public who wish to view the meeting, but are not participating, can view a live stream on the City of Norwalk YouTube channel. This stream is delayed by approximately 20 seconds. Please find the information using the link above.

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

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

Listen mode only please dial 1 (646) 558-8656 Webinar ID: 874 9084 0474 Password: 377930

To take part in public participation:
https://www.norwalkct.org/1913/Meeting-Notices

AGENDA

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

   August 10, 2023- Regular Meeting
5. Claims Committee: September 2023
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.
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 2023.
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.

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

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.

13. 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

AGENDA

CLAIMS COMMITTEE MEETING **SEPT 14 2023**

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

MOTOR VEHICLE

PAY TO:	BILL No & AMOUNT REFUNDED	REASON
ACAR LEASING LTD	22-MV-300428 $281.92	PRORATION
	21-MV-300755 $1,168.71	PRORATION
	22-MV-300554 $1,018.36	PRORATION
ACAR LEASING LTD	22-MV-300304 $517.42	PRORATION
	22-MV-300328 $164.74	PRORATION
	22-MV-300597 $828.00	PRORATION
ACAR LEASING LTD	22-MV-300391 $479.64	PRORATION
	22-MV-300621 $400.43	PRORATION
ADAMCIK KEVIN & FRANCES	22-MV-300809 $218.88	PRORATION
AREVALO AURORA EMPERATRIZ	22-MV-303076 $67.37	PRORATION
BARESIC VILIM	22-MV-304558 $20.74	PRORATION
BARRERA-GONZALEZ LINA M	22-MV-304724 $84.15	PRORATION
BAUTISTA-IBANEZ JUAN	21-MV-304951 $184.21	PRORATION
BOGGS STACEY R	20-MV-306382 $119.16(109.32+9.84)	ABATEMENT
	20-MV-306383 $209.81(192.49+17.32)	
CAB EAST LLC	22-MV-308800 $270.40	PRORATION
CAB EAST LLC	22-MV-308789 $496.37	PRORATION
CAMARGO JUANA & MAGGIE	22-MV-309489 $10.14	PRORATION
CENTENO JOSE A	21-MV-311621 $56.43	PRORATION
CONCORD SERVICE INC	22-MV-313711 $1,780.22	PRORATION
CORRA ALEXANDRA M	22-MV-314599 $27.45	PRORATION

CROSWELL BEATRICE	22-MV-315151 $21.36	PRORATION
DEURA MOHAMMAD A JR	22-MV-317801 $125.82	PRORATION
DILLON-SWACKER ROSANNE & JOHN	21-MV-403654 $58.38	PRORATION
DIMAGGIO WILLIAM & MARIA	21-MV-317963 $18.16	PRORATION
DUNNE ERIN C	22-MV-319576 $70.11	PRORATION
DURON SAUL A	21-MV-319185 $75.19	PRORATION
	21-MV-319186 $53.01	PRORATION
ENTERPRISE FM TRUST	21-MV-404271 $425.83	PRORATION
GIL YESID ALONSO	21-MV-800640 $940.52	PAID IN ERROR
GOMES THIAGO	21-MV-326721 $856.89(797.11+59.78)	ABATEMENT
GONZALEZ-RETANA NIDIA Y	22-MV-327616 $27.69	PRORATION
GRANADA DANIEL LOPEZ	21-MV-327073 $284.71	PRORATION
GRANATA MARIA L & MICHAEL	22-MV-327952 $248.06	PRORATION
HAAVIK HAROLD K & NAN	21-MV-328244 $18.37	PRORATION
HONDA LEASE TRUST	21-MV-330678 $533.84	PRORATION
HYUNDAI LEASE TRUST	22-MV-SEE ATTACHED $4,591.45	PRORATIONS
INTERNATIONAL ARTISAN BAKING	21-MV-332737 $213.27	PRORATION
	22-MV-333649 $37.35	PRORATION
	22-MV-333656 $231.40	PRORATION
JEAN CARINE ALPHONSE	21-MV-333417 $27.05	PRORATION
JIMENEZ JERRY & NATALIA	22-MV-334770 $262.51(254.86+7.65)	
	22-MV-334750 $17.23(15.23+2.00)	
	22-MV-334751 $118.09(114.65+3.44)	
	22-MV-334752 $310.30(301.26+9.04)	OVER PAID
JOHNSON RICA KAREN	22-MV-334998 $94.66	PRORATION
KANTZAS CHRISTINA T	22-MV-336465 $80.10	PRORATION
KANTZAS NIKOLAOS E	22-MV-336466 $204.44	
	22-MV-336469 $50.46	PRORATION
LATO ELIZABETH CATHERINE	21-MV-338243 $16.39	PRORATION

LAU RITA	22-MV-339200 $26.72	PRORATION
LOPEZ MARTHA	22-MV-340908 $43.08	PAID IN ERROR
LUNA’S CONSTRUCTION LLC	22-MV-341510 $21.48	ADJUSTMENT
MANGELS JEFFREY	21-MV-341588 $476.14	
	21-MV-341587 $123.18	OVER PAID
NEWSOME JENNIFER NGUYEN	21-MV-409881 $172.62	PRORATION
NISSAN INFINITI LT LLC	21-MV-348425 $852.01	ABATEMENT
NISSAN INFINITI LT LLC	22-MV-349531 $437.02	PRORATION
	22-MV-349860 $90.83	PRORATION
	22-MV-349986 $77.11	PRORATION
NISSAN INFINITI LT LLC	22-MV-349641 $179.42	PRORATION
	22-MV-349751 $717.13	PRORATION
	22-MV-349785 $179.42	PRORATION
NISSAN INFINITI LT LLC	21-MV-348434 $353.15	PRORATION
NISSAN INFINTIT LT LLC	21-MV-348711 $852.01	ABATEMENT
OSORIO-BARQUERO MARIA A	22-MV-351672 $39.98	PRORATION
PASCUAL-PAZ CARLOS ROCAEL	21-MV-351946 $192.49	PRORATION
PENTECOSTAL CHURCH	20-MV-350903 $906.09	PRORATION
PFEIFFER CLINT MICHAEL	22-MV-322944 $903.74	PAID IN ERROR
PORSCHE LEASING	22-MV-355027 $857.34	PRORATION
TOYOTA LEASE TRUST	22-MV-SEE ATTACHED $2,134.78	PRORATION
TOYOTA LEASE TRUST	22-MV-SEE ATTACHED $5,114.31	PRORATION
TOYOTA LEASE TRUST	21-MV-366240 $467.85	PRORATION
TOYOTA LEASE TRUST	22-MV-367833 $217.26	PRORATION
TOYOTA LEASE TRUST	21-MV-366286 $415.72	PRORATION
TOYOTA LEASE TRUST	20-MV-365238 $256.99	ABATEMENT
TURNER VAN L	22-MV-369403 $57.16	DUP PAYMENT
	22-MV-369404 $34.34	DUP PAYMENT
	22-MV-369405 $222.35	DUP PAYMENT

USB LEASING LT	22-MV-369841 $972.48	PRORATION
VALLEJO JOSE RENE	22-MV-370398 $162.09	PRORATION
VASILLO GREGORY S	21-MV-414206 $91.71	OVER PAID
VAULT TRUST	22-MV-370938 $23.97	PRORATION
	22-MV-370951 $245.44	PRORATION
	22-MV-371062 $140.69	PRORATION
VAULT TRUST	22-MV-SEE ATTACHED $4,559.81	PRORATION
VW CREDIT LEASING LTD	22-MV-372543 $545.97	PRORATION
	22-MV-372638 $484.88	PRORATION
VW CREDIT LEASING LTD	21-MV-370373 $116.11	PRORATION
WELCH KEVIN	22-MV-373568 $130.49	PRORATION

REAL ESTATE

CHURCH OF NAZARENE		
146 MAIN STREET		
1-85-5-0	21-RE-105345 $24.00	CHARGED IN EROR
CORELOGIC TAX SERVICE		
71 AIKENS ST UNIT P/1		
5-21-382-P/1	19-RE-106446 $2863.72	OVER PAYMENT
CORELOGIC TAX SERVICE		
97 RICHARDS AVE UNIT E8		
5-70-78-E8	20-RE-129510 $2,222.58	OVER PAYMENT

GRACA ISABEL		
19 ISAACS ST UNIT 404		
1-29-54-404	22-RE-110996 $2000.01	ELDERLY TAX CRDT
INCA-ANDIA GILBERTO & JUANA		
44 GRANDVIEW AVENUE		
1-17-78-0	21-RE-125770 $2997.29	PAID IN ERROR
KIETT ALMETA		
3 SEIR HILL RD UNIT B4		
5-40-28-GAR7	22-RE-114088 $75.40	DUPLICATE PAYMENT
LECKLITER LORI		
204 ROWAYTON AVENUE		
6-23A-13-0	21-RE-115351 $7804.58	PAID IN ERROR
NILSSON ERIK		
10 ANN STREET UNIT 301		
2-23-2-301	21-RE-128290 $2252.20	DUPLICATE PAYMENT
ROEDER KATHRYN		
2 KNOLL STREET		
5-1-98-0	21-RE-122881 $2000.00	ELDERLY CREDIT
21 KEELER AVENUE LLC		
21 KEELER AVENUE		
5-72-20A- -0	21-RE-100218 $5769.98	DUPILCATE PAYMENT

SPECIAL REQUEST

FM INVESTMENTS LLC	21-RE-SEE ATTACHED $17,453.40	OVER PAID

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

Norwalkct.gov

To: Mayor Harry Rilling; Board of Estimate and Taxation
From: Lisa Biagiarelli, Tax Collector
Date: September 7, 2023
Re: **Preliminary Narrative: September, 2023**

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.

TAX COLLECTOR'S REPORT
JULY 2023

ITEM #7

FISCAL YEAR 2023-2024 (2022 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 23 - JUL 23	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$30,725,059.50	$16,632,817.71	54.13%	$30,238,969.72	($486,089.78)	55.00%
PERSONAL PROPERTY	$22,422,652.30	$6,087,307.42	27.15%	$22,368,699.15	($53,953.15)	27.21%
REAL ESTATE	$325,927,765.40	$141,424,881.17	43.39%	$324,359,684.46	($1,568,080.94)	43.60%
TOTAL TAX	$379,075,477.20	$164,145,006.30	43.30%	$376,967,353.33	($2,108,123.87)	43.54%
SEWER USE	$18,240,059.00	$8,289,414.89	45.45%	$18,447,941.06	$207,882.06	44.93%
IPP FEE	$199,250.00	$94,375.05	47.37%	$200,750.00	$1,500.00	47.01%

FISCAL YEAR 2022-2023 (2021 GRAND LIST)	ORIGINAL LEVY	JUN 22 - JUL 22				
AUTOMOBILE-REGULAR	$27,605,498.25	$17,326,134.38	62.76%	$27,423,157.56	($182,340.69)	63.18%
PERSONAL PROPERTY	$26,217,238.98	$5,395,388.17	20.58%	$22,240,844.32	($3,976,394.66)	24.26%
REAL ESTATE	$315,360,461.09	$137,175,869.49	43.50%	$314,130,491.72	($1,229,969.37)	43.67%
TOTAL TAX	$369,183,198.32	$159,897,392.04	43.31%	$363,794,493.60	($5,388,704.72)	43.95%
SEWER USE	$17,981,973.00	$7,410,577.30	41.21%	$17,614,008.56	($367,964.44)	42.07%
IPP FEE	$190,750.00	$106,000.00	55.57%	$193,500.00	$2,750.00	54.78%
TAX DIFFERENCE 2022 G.L. vs. 2021 G.L. INCREASE/(DECREASE)	$9,892,278.88	$4,247,614.26	-0.01%	$13,172,859.73	$3,280,580.85	-0.41%
SEWER DIFFERENCE 2022 G.L. vs. 2021 G.L. INCREASE/(DECREASE)	$258,086.00	$878,837.59	4.24%	$833,932.50	$575,846.50	2.86%
IPP DIFFERENCE 2022 G.L. vs. 2021 G.L. INCREASE/(DECREASE)	$8,500.00	($11,624.95)	-8.20%	$7,250.00	($1,250.00)	-7.77%

BACK TAXES COLLECTED	FISCAL YR 2023-2024 (JUL 23 - JUL 23)	FISCAL YR 2022-2023 (JUL 22 - JUL 22)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	$524,329.89	$349,182.19	$175,147.70
PRIOR SEWER USE FEE	$18,496.96	$19,646.41	($1,149.45)
PRIOR IPP FEE	$0.00	$500.00	($500.00)
TOTAL PRIOR TAX, SEWER & IPP	$542,826.85	$369,328.60	$173,498.25
CURRENT INTEREST	$0.00	$0.00	$0.00
PRIOR INTEREST	$129,340.90	$86,505.89	$42,835.01
SEWER USE FEE INTEREST	$3,230.52	$3,537.78	($307.26)
IPP FEE INTEREST	$0.00	$15.00	($15.00)
TOTAL INTEREST COLLECTED	$132,571.42	$90,058.67	$42,512.75
PRIOR LIEN FEE	$1,536.00	$2,088.00	($552.00)
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	$1,536.00	$2,088.00	($552.00)
MISC FEES COLLECTED	$9,427.29	$3,686.01	$5,741.28
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	$686,361.56	$465,161.28	$221,200.28

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

ADT'L 60-DAY COLLECTION

TAX COLLECTOR'S REPORT
JULY 2023

ITEM #7

FISCAL YEAR 2022-2023 (2021 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 22 - JUL 23	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$27,605,498.25	$25,377,842.45	91.93%	$27,145,077.68	($460,420.57)	93.49%
AUTOMOBILE-SUPPLEMENTAL	$4,572,442.02	$3,571,725.47	78.11%	$4,397,006.25	($175,435.77)	81.23%
PERSONAL PROPERTY	$26,217,238.98	$21,228,609.24	80.97%	$21,686,435.69	($4,530,803.29)	97.89%
REAL ESTATE	$315,360,461.09	$309,926,886.61	98.28%	$311,795,097.01	($3,565,364.08)	99.40%
TOTAL TAX	**$373,755,640.34**	**$360,105,063.77**	**96.35%**	**$365,023,616.63**	**($8,732,023.71)**	**98.65%**
SEWER USE	$17,981,973.00	$17,415,551.60	96.85%	$17,608,319.48	($373,653.52)	98.91%
IPP FEE	$190,750.00	$168,144.66	88.15%	$190,000.00	($750.00)	88.50%

FISCAL YEAR 2021-2022 (2020 GRAND LIST)	ORIGINAL LEVY	JUN 21 - JUL 22				
AUTOMOBILE-REGULAR	$21,672,160.18	$20,331,185.51	93.81%	$21,317,506.28	($354,653.90)	95.37%
AUTOMOBILE-SUPPLEMENTAL	$4,219,965.63	$3,734,316.44	88.49%	$4,194,250.20	($25,715.43)	89.03%
PERSONAL PROPERTY	$22,966,731.64	$22,241,681.12	96.84%	$22,695,410.69	($271,320.95)	98.00%
REAL ESTATE	$308,716,745.40	$303,547,058.99	98.33%	$304,099,749.80	($4,616,995.60)	99.82%
TOTAL TAX	**$357,575,602.85**	**$349,854,242.06**	**97.84%**	**$352,306,916.97**	**($5,268,685.88)**	**99.30%**
SEWER USE	$16,488,685.00	$16,167,075.56	98.05%	$16,317,885.34	($170,799.66)	99.08%
IPP FEE	$187,000.00	$177,728.83	95.04%	$188,750.00	$1,750.00	94.16%

TAX DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$16,180,037.49	$10,250,821.71	-1.49%	$12,716,699.66	($3,463,337.83)	-0.65%
SEWER DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$1,493,288.00	$1,248,476.04	-1.20%	$1,290,434.14	($202,853.86)	-0.17%
IPP DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$3,750.00	($9,584.17)	-6.89%	$1,250.00	($2,500.00)	-5.66%

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

Norwalk, CT
2023 Revaluation

VISION GOVERNMENT SOLUTIONS

Project Status Update: September 1, 2023

HIGHLIGHTS

Residential data collection has been completed for both Residential and Commercial properties. Vision data collectors are now visiting properties where property owners have requested an interior inspection as provided for on the Data Verification Mailers. Data collectors are also re-visiting properties with outstanding building permits.

All residential properties where the property owner was not home at the time of inspection have been mailed a Data Verification Report. The data mailer details the construction data the city has on file for each property. The data mailer requests that the owner make any necessary corrections and return the report to Vision.

The analysis of Residential sales and review of property values continues. The primary focus to date has been on the interior (non-waterfront) areas of the city. Currently, sales review and analysis are underway in the southern shore areas of the city.

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 21, 2023	On-going
Building Permits	July 15, 2023 – October 1, 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)	September 20, 2023	On Schedule
Development of Valuation Models (Preliminary)	July 1, 2023 – September 30, 2023	On-going
Residential Review of Properties	July 15, 2023 – September 30. 2023	On-going
Documentation Preparation	July 1, 2023 – January 5, 2024	On-going
Final Residential Valuations	October 1, 2023 – November 3, 2023	On Schedule
Valuation Notices Mailed	November 21, 2023	On Schedule
Residential 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: 9/1/2023		
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 – 11/23	On-going
Neighborhood Delineation Review	Vision	7/23 – 10/23	On-going
Quality Grade Consistency Review (Sales)	Vision	7/23 – 10/23	On-going
Building Permit Import Update	Vision / City	On-going	Load Epermit Database and run Scripts to Update
Establish Public Relations Plan (Press Releases etc.) Inform Public of what to expect as we approach notice mailing in November.	Vision / City	September	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

CITY OF NORWALK
OFFICE OF THE ASSESSOR
125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

P: 203-854-7888 / F: 203-854-7986
norwalkct.org

MEMORANDUM

Date: August 29, 2023

TO: Greg Burnett, Chairman,
Finance/Claims Committee

FROM: Paul J Gorman, Interim - Assessor

RE: Elderly Tax Relief Program

The goals of the City of Norwalk's Elderly Homeowners Program, Norwalk Code - Chapter 103-12, the Elderly Homeowners (EHO) program, are to provide meaningful tax relief to the most financially vulnerable seniors in Norwalk.

The Finance/Claims Committee adopted changes in September 2019, and the Office of Policy and Management updates to income limits, altered the Chapter 103-12 Elderly Homeowners Local EHO program in following ways:

- The maximum qualifying income for State benefits is $49,100 filing as married $40,300 filing as single.
- The maximum qualifying income for **Tier 1** is **$ 62,100**
- The maximum tax relief provided to **Tier 1** is **$1,500.**
- The **Tier 2** income maximum is **$ 76,500.**
- The maximum tax credit for **Tier 2** recipients is **$900.**

Impact of the ordinance:

- Total **Local EHO** participants was **1139**
- Total **State EHO** participants **715**
- Town Only EHO participants 424
- **Tier 1** maximum credits are at $**1,500** for FY 2023–2024.
- **Tier 2** maximum benefit was $**900** for FY 2023-2024.
- Total tax relief for elderly homeowners for Fiscal 2023-24 is $**1,554,325.**
- The total initial applicants for FY2023-23 was 140.
- Average tax credits to **$1,364** for FY 2023-2024.
- Total **State EHO benefits were $418,679.**

A review of the applications received in the current filings revealed the following income statistics broken into quartiles.

Quartiles of Total Income

Minimum	Maximum	Average
$ 6,396.00	$ 23,682.00	$ 17,737.69
$ 23,737.00	$ 32,725.00	$ 28,426.02
$ 32,998.00	$ 45,698.00	$ 39,274.05
$ 45,747.00	$ 88,796.00	$ 57,597.69

The income information shows the program limits currently appear appropriate.

CC: Finance/Claims Committee
Henry M. Dachowitz, Chief Financial Officer
Chitsamay Lam, Comptroller

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%	

ITEM #9

Oak Hills Park Authority

FY22 Actual vs. Budget

	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%

SECTION C
OTHER BUSINESS

City of Norwalk, Board of Estimate & Taxation
August 7, 2023

1. RESOLUTION: Requesting a Special Capital Appropriation from the Norwalk Fire Department in the amount of $10,727 to cover the increased costs for the purchase and upfitting of two Ford Ranger vehicles.

CITY OF NORWALK
Tom Ellis
Director of Management & Budgets
tellis@norwalkct.org

Office: 203-854-7708

125 East Avenue, PO BOX 5125
Norwalk, CT 06856-5125

NORWALK
The Sound of Connecticut

MEMORANDUM

Date: August 7, 2023

To: Harry W. Rilling, Mayor
Members of the Board of Estimate & Taxation
Members of the Planning Commission
Members of the Common Council

From: Tom Ellis, Director of Management & Budgets

Re: Special Capital Appropriation Request from Norwalk Fire Department for increased funding -- (2) Ford Ranger vehicles

Attached is a request from the Norwalk Fire Department for a special capital appropriation in the amount of $10,727.32 in order to meet price increases from the vendor.
The original capital appropriation request (which was approved) for FY 2023 was $75,000 for two Ford Rangers. This request was based on estimates received at the time the capital request process was being developed in the fall of 2022.

In order to provide sufficient funds to complete the purchase of the vehicles, a Special Capital Appropriation in the amount of $10,732.32 is required. Funding for this increase will come from a different Fire Department Capital project (Mobile Radio Upgrades). The current authorization for this project is $177,402 with $17,718 available budget remaining.

ACTION REQUESTED:

1. REQUESTING a Special Capital Appropriation in the amount of $10,727.32 to increase the authorization for account 092-43110-5777-C0486 (Fire Department -- Vehicles). The new appropriation for this project will be $85,727.32.

2. REQUESTING a reduction in the amount of $10,732.32 to the appropriation in account 092-13110-5777-C0667 (Fire Department – Mobile Radio Upgrade). The new appropriation for this project will be $166,669.68.

3. Finance recommends approval.

CITY OF NORWALK
Harry W. Rilling
Mayor
hrilling@norwalkct.org
norwalkct.org
P: 203-854-7701 / F: 203-854-7939
Norwalk City Hall
125 East Avenue, PO Box 5125
Norwalk, CT 06856-5125

MEMORANDUM

August 7, 2023

To: Members of the Board of Estimate & Taxation
Members of the Planning Commission
Members of the Common Council

From: Harry Rilling, Mayor Harry W. Rilling

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3. Finance recommends approval.

CITY OF NORWALK
FIRE DEPARTMENT
Apparatus Maintenance Division

100 Fairfield Ave.

NORWALK, CONNECTICUT 06854

Tel: (203) 854-0200
Fax: (203) 854-0219

2024 Original budget for 2 Ford Rangers

Original Budget: $75,000

Current cost of 2024 Ranger: $41,313.66 x 2 = $82,627.32 ($7,627.32)
Cost of Upfit:
Bed cover: $800 x 2 = $1600
Emergency Lighting $500 x 2 = $1500

Requested additional funding for a total of : $10,727.32

New total requested amount: $85,727.32

NORWALK
The Sound of Connecticut

DEPT OF FINANCE
Purchasing Department
NONCOMPETITIVE PROCUREMENT JUSTIFICATION FORM

DATE: 08-17-23 **DEPARTMENT:** Comptroller

Procurement by non–competitive proposals may be used only when the award of a contract is infeasible under informal competitive Quotations (§3-204), Informal Competitive Request for Proposals (§3-205), seal bids, or competitive proposals and at least one of the following circumstances applies:

Check One:

☐	The item is available only from a single source (justification is attached). The provisions of this regulation apply to all sole source procurements unless emergency conditions exist as defined by Purchasing Guideline on Emergency Procurements
☐	After solicitation of a number sources, competition is determined inadequate (record of source contacts and/or attempts to obtain pricing is attached)
☐	The compatibility of equipment, accessories, or replacement parts is of paramount consideration
☐	The item/service is available on a Cooperative Purchasing Agreement (please provide the organization name, quote and the contract/agreement number)
☐	The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation (documented emergency contingency is attached). **Please forward this form and supporting documentation within 48 hours of the Emergency**
☑	Other, please explain: See below. Migration to new time clocks

TOTAL COST: see below **MUNIS Account:** 09241340-5777-C0089 Capital for time clocks, 011340-5258 Other professional Se

VENDOR: Andrew Technology

Purchasing Agent Signature	The Purchasing Agent		Department Head Signature
Sharon Conners Digitally signed by Sharon Conners Date: 2023.08.21 16:10:53 -04'00'	x	**Supports**	Chitsamay Lam Digitally signed by Chitsamay Lam Date: 2023.07.21 09:52:35 -04'00'
Purchasing Agent Name		**Does Not Support**	**Department Head Name**
Date		**Single Source Requires Common Council Authorization (in excess of $20,000.00)?**	**Date**

JUSTIFICATION:

City of Norwalk and Norwalk Public Schools utilizes Novatime applications and time clocks for time and attendance for over 10 years. In 2023, the City and BOE worked with purchasing department to issue a RFP for a new time keeping system. Unfortunately we could not go forward with the project due to the costs.

In 2022 UKG(formerly Kronos) acquired the Novatime system and provided a 5 year window of support for the Novatime system. Over the next 4 years Andrews Technology will migrate all Novatime clients to the UKG Ready system.

The total initial implementation fee is $225,025(see attached) which consists of 65 DX time clocks and the programming fee for those time clocks. The software will continue to be billed monthly in the amount of $11,345, and the maintenance of $69,670 will continue to be billed in July of each year.The implementation will take approximately 8-10 months and the City can begin the new term 5 year-term starting 7/1/24 through 6/30/29.

There will be savings from the implementation software fee and setup time as vendor is familiar with the City's paycodes and rules that are currently in the time and attendance Novatime application.

ANY OTHER VENDORS CONTACTED FOR PRICING? (Please attach quotes): ______________________

Vendor 1: ____

Vendor 2: ____

EMERGENCY: Explain in detail the nature of the emergency

Andrews Technology HMS, Inc.
1213 Culbreth Drive
Wilmington, NC 28405
sales@andrewstechnology.net
(800) 319-8096 Fax:(516) 674-8119

VENDOR HOSTED ORDER FORM

Invoice To:	City of Norwalk & Norwalk BOE	**Hosted By:**	**Vendor**
Ship To:	TBD	**Terms:**	5 Year Term Software Billed Monthly Maintenance Billed Annually Service Dates 7/1/24 - 6/30/29
Account Executive:	Jamie Blundell		

Qty	Description	Item	Monthly
	UKG Web-Based Time & Attendance System		
3000	UKG Web-Based Time & Attendance Software	$3.00	$9,000
3000	Employee Web Services (PC Entry, Mobile Applications)	Included	Included
250	Supervisor Module: Approval/Reporting/Review/Modification	Included	Included
1	Tyler Munis Payroll Interface	Included	Included
1	Electronic In-Out Board	Included	Included
1	Labor Tracking (Activity Based Reporting - 8 Levels)	Included	Included
1	Standard Supply & Demand Scheduling Module	Included	Included
1	Accrual Module (Includes Sick, Vacation, Personal, etc.)	Included	Included
1	Schedule Lockout Module	Included	Included
	Government Software Discount	**30%**	**-$2,700**
3000	Borrowing Manager	$0.53	$1,590
35	Phone Entry Module	$1	$35
3	Monthly Phone Line	$100	$300
3000	Leave of Absence Module (FMLA Case Tracking)	$1.00	$3,000
1	Automatic Report Generator (Up to 10 Gig/month)	$60	$60
1	Document Storage (Up to 10 Gig/month of Upload/Download and Storage)	$60	$60
1	Advanced Scheduling Module (up to 200)	$600	Optional
3000	Facial Recognition/Thermal Reading Module	$1.50	Optional
EA	iPad Station Fee (Client must provide iPads)	$50	Optional
	Monthly Total		**$11,345.00**
EA	Synel Synergy HID Proximity Terminal	$1,890	Optional
65	InTouch DX HID Proximity Terminal	$2,490	$161,850
4000	UKG HID Proximity Cards	$11	$44,000
	Implementation		$99,175
	UKG Migration Promotion: Free Software Implementation		**-$99,175**
	Hardware Programming		$19,175
	Annual Software & Hardware Maintenance	$69,670/yr	Paid through 7/1/24
	Sales Tax		TBD
	12 Month Deposit Total		**$225,025**
	One Time Implementation Fees		
	Initial Planning Session	Included	
	Rules Questionnaire Assistance	Included	
	Install UKG Web-Based Software	Included	
	Install Payroll Rules and Employee File	Included	
	Unlimited Administrative/Supervisor Training	Included	
	System Test/Go Live	Included	
	Total One Time Fees	**$ 99,175**	

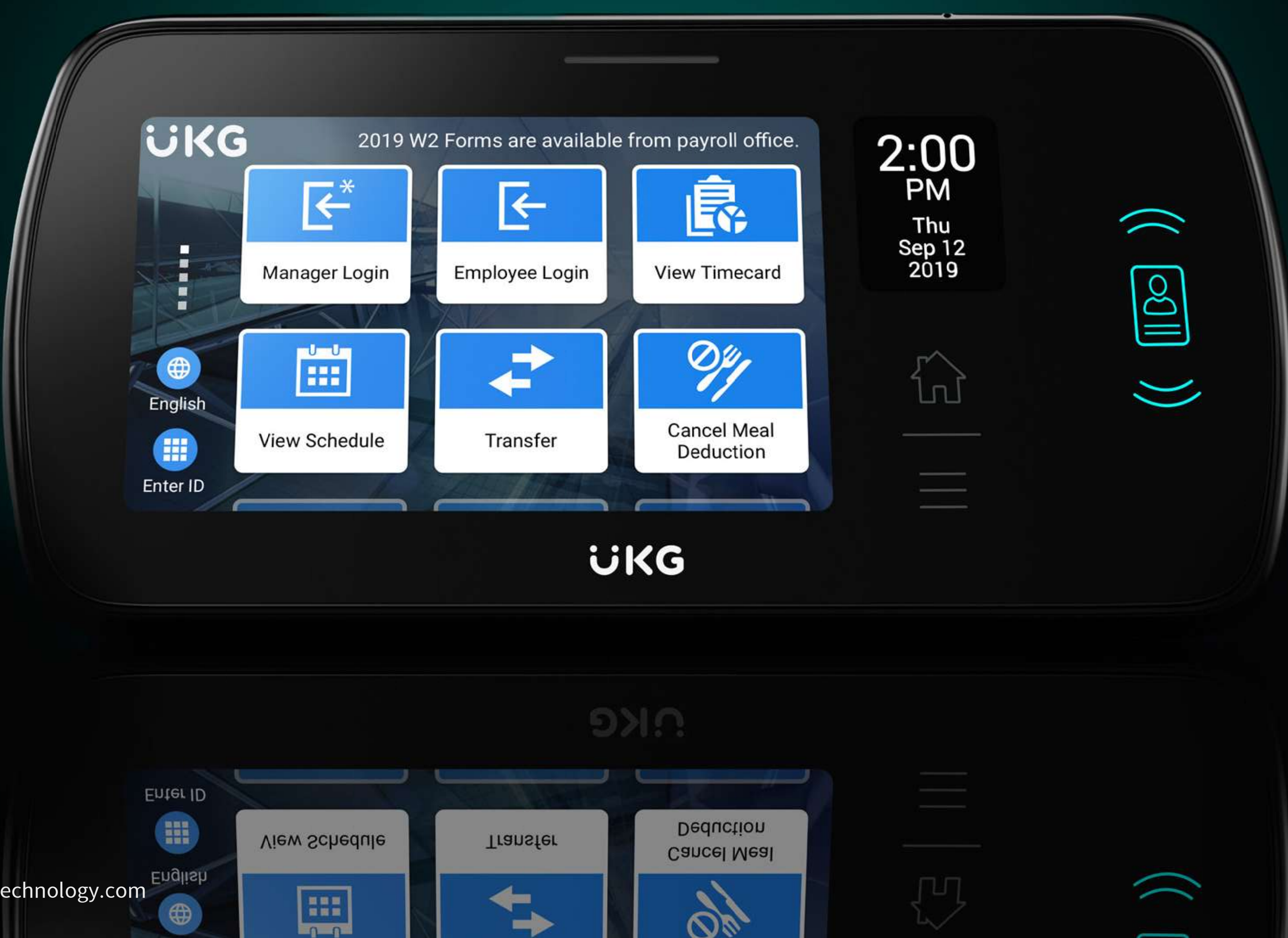
Phone Bill will be based on actual usage

Customer Authorization ____________ Title ____________ Date

Andrews Technology HMS, Inc. ____________ Title ____________ Date

UKG InTouch DX

A reimagined timeclock experience for the modern workforce



www.andrewstechnology.com
(888)357-7299

Key features

Large, 7" capacitive touchscreen with wide VGA full-color LCD

With its super-responsive touchscreen and reimagined user experience, the UKG InTouch DX drives rapid adoption and new levels of efficiency.

A personalized experience with real-time notifications

SmartLanding surfaces the issues and tasks that require immediate action, and Individual Mode provides instant access to employee-specific transactions.

Streamlined navigation for faster interactions

My Time brings the timecard and schedule together so employees can compare punches to time worked — without all the back and forth.

Optimized viewing angle for ergonomic use

The front panel is angled to optimize viewing when mounted at the height required by the Americans with Disabilities Act.

A rugged device designed for virtually any environment

With its industrial-strength enclosure, the UKG InTouch DX is extremely durable and reliable — even in the toughest, grimiest workplaces.

Multiclock schedule enforcement across your facility

Real-time access to the cloud lets employees and managers perform key transactions at any UKG InTouch DX during their shift for greater convenience.

Multilanguage support for your diverse workforce

UKG InTouch DX users can select their preferred language from the multiple options supported by our HCM solution.

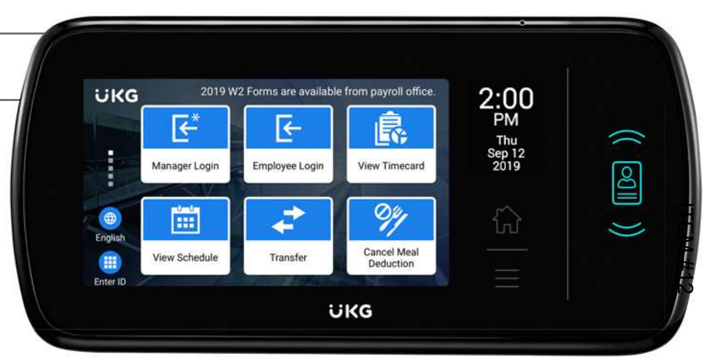
Optional biometric authentication to prevent time theft

The UKG InTouch DX works with all major badge and card formats, and supports biometric identification and verification for added security and convenience.

UKG

UKG InTouch DX device specifications

User interface	7" color wVGA LCD and dedicated, always-on time and date display Rugged, capacitive touchscreen Multicolor LED indicator Speaker and microphone
Available integrated readers and supported card technologies	Integrated bar code badge reader Integrated magnetic stripe card reader Integrated HID proximity card reader Integrated contactless smart card reader supporting the following technologies: HID™ iCLASS™ HID™ iCLASS SE™ HID™ iCLASS™ Seos™ MiFare Classic MiFare DesFire EV1
Communications	10/100 Mbps auto-sensing Ethernet with DHCP, https, IPV4, and IPV6 support Optional wireless 802.11 b, g, or n 2.4 GHz with WPA, WPA2 Personal, and WPA2 enterprise security
CPU type	TI OMAP 4460 Dual Core
Memory	2GB Micro SD Card, 512 MB NAND Flash, 1 GB RAM
Power	Integrated Power Over Ethernet (802.3af) and Power Over Ethernet Plus (802.3at) 100—240V, 1.0A max, AC power adaptor (optional)
Environment	Operating temperature: 0°–40° Celsius Storage temperature: -20°–70° Celsius Humidity: 10%–95% noncondensing
Dimensions	11.5" wide x 5.5" high x 4" deep
Enclosure	Rugged polycarbonate/ABS resin
Shipping weight	5 lbs.
Options	UKG Touch ID™ Plus finger-based biometrics External proximity reader External linear imager bar code scanner Backup battery Universal relay Wi-Fi adaptor



ANDREWS TECHNOLOGY
UKG TIME & ATTENDANCE PROJECT
Statement of Work

Prepared for the City of Norwalk
July 20, 2023

Andrews Technology - Overall Statement of Responsibility

Andrews Technology has **complete responsibility** for the following:

- Delivery of System as described on the Andrews Technology UKG Order Form
- Installation of UKG Web Based Software on UKG Servers
- Configuration of Software
- Rules Questionnaire Assistance
- Employee File Creation Assistance
- Installation of Rules and Employee File
- Installation of Tyler Munis Interface
- Unlimited Training of all Administrators and Supervisors
    - Training is central site or via web
- System Testing (Adjustments as Required)
- Support During Go Live Period(s)
- Unparalleled Customer Satisfaction During all of the Above
- Ongoing System Maintenance (see "Maintenance Agreement – Exhibit B")
    - Includes all software licenses and time clocks as shown on the Andrews Technology Purchase Order Form –(See Exhibit A).

Andrews Technology
Master Customer Agreement

This Master Customer Agreement (called the "Agreement") and its applicable Transaction Documents along with the above Description of Responsibilities and Exhibits are the complete Agreement regarding the products and services provided by Andrews Technology to the City of Norwalk.

Definitions

Transaction Document is any document including, but not limited to the: "Master Customer Agreement"; "Statement of Work"; "Project Plan"; "Payment Schedule" and "Maintenance Agreement" that requires execution to be effective.

Change Order is a document completed by both of us that authorizes a change to a Transaction Document or Statement of Work.

Discovery is a process performed to define a Statement of Work.

Deliverable is any item, specified in a Transaction Document or Statement of Work, which we provide (Software, Hardware, Documentation, Training, Reports or Materials, Etc.).

Materials are work products such as programs, program listings, programming tools, documentation, reports, and drawings. The term "Materials" does not include Program Products, but does include modifications of a Program Product.

Product is a machine, its features, elements, cables, or accessories, or any combination thereof or a program product. The term "Product" includes the documentation required to install, support, use, and maintain the product.

Program Product is a commercially available software product and the documentation required to install, support, use, and maintain it. City of Norwalk is the licensee (Andrews Technology is not the licensee.).

Services are technical work that we perform to complete a Statement of Work or the delivery of customer offerings. Deliverables may result from such work.

Statement of Work is a detailed list of tasks to be performed during the implementation of a project.

Changes to the Master Agreement, Project Plan or Statement of Work: Any modification of the above including, but not limited to, additional project phases, changes in system design or timeline, after execution below, will be considered a change in the agreement. Any such change may only be modified by a Change Order, which both of us must sign prior to performed services. Any such changes may affect the estimated schedule, payments, and other terms.

Our Relationship

Mutual Responsibilities: Each of us agrees that under this Agreement:

- All information exchanged is non-confidential. If either of us requires the exchange of confidential information, it will be done under a signed Non-Disclosure Agreement;
- Each will allow the other reasonable opportunity to comply before it claims that the other has not met its obligations;
- Neither of us will bring a legal action against the other more than two years after the cause of action arose.

Your other responsibilities: You agree to do the following:

- To not assign or otherwise transfer, this Agreement, without our prior written consent;
- To provide us with sufficient, free and safe access to your facilities for us to fulfill our obligations; and
- To not disclose the terms of this Agreement without our prior written consent.

Personnel

Each of us will authorize a person to represent us in all matters concerning this Agreement. These representatives will be available throughout the term of this Agreement. Each of us will 1) address all notices to the other's representative and 2) promptly notify the other in writing if this person is replaced.

You agree to not hire or attempt to hire any Andrews Technology employee on either a temporary or permanent basis, either directly or through a third party, without the express written consent of Andrews Technology.

Ownership and Proprietary Rights

Notwithstanding anything to the contrary stated herein, no transfer is made to Customer of any ownership to or proprietary rights in the Licensed Products, software programs, software interfaces and Documentation, and all copies of the Licensed Products, software programs, software interfaces and Documentation, including modifications by Andrews Technology contained in customized versions and related software. Customer shall NOT have any right to copy any Licensed Products, software programs, software interfaces and Documentation for use, sale, sublicensing, distribution or any other purpose.

Compliance with Laws

You agree to comply, and assist us in complying, with all applicable 1) Federal, State, and local laws and regulations and 2) building codes, ordinances, and standards.

Prices, Payment, and Taxes

You will pay to Andrews Technology the price reflected in City of Norwalk Response Form. Payment is due on the dates agreed. Annual Maintenance after year one will be billed directly from Andrews Technology to the City of Norwalk.

Charges for services outside of the scope of the Customer Master Agreement; Project Plan and Statement of Work are billed at a rate of $225/hour including travel. Our payment terms are Net 30.

You agree to pay all transportation charges as required by the project and mutually agreed upon for the shipment of Equipment and Program Products (if applicable) to the location you specify.

Occasionally a manufacturer will charge us "rework" charges if a configuration is changed after a certain point in the manufacturing cycle. We will make every effort to avoid rework charges on your behalf. If rework charges are incurred due to configuration changes requested by you, these charges will be passed on to you. You will be notified in advance of such charges.

Confidentiality

Andrews Technology will maintain the confidentiality of any information received throughout this project. This includes any confidential employee information. Upon termination Andrews Technology will return any confidential information at the request of the Customer. Customer has the responsibility of extracting any data from the system prior to the termination date. After the termination date access to the database will no longer be granted.

Termination

We may terminate this agreement or associated document for non-payment upon providing thirty days written notice. Otherwise, a Statement of Work terminates when our obligations under it are met.

You may terminate this Agreement effective upon the completion of the Statement of Work.

Customer may terminate the agreement if it does not appropriate funding to continue the use of UKG, or related services. To so terminate, Customer most give Andrews Technology written notice of the non-appropriation at least 30 days before the next annual billing following the non-appropriation. Customer may also terminate for cause. Andrews Technology will be provided a 30 day cure period to resolve any identified issues to prevent the termination.

Any terms of this Agreement, which by their nature extend beyond its termination, remain in effect until fulfilled, and apply to respective successors and assignees.

Electronic Communications

Each of us may communicate with the other by electronic means. Each of us agrees that email and respective attachments when accepted by return email are binding.

Governing Law

The laws of the State of Connecticut govern this Agreement. Any legal action brought under this agreement shall be brought only in the State of Connecticut.

Agreed to**:** City of Norwalk

By: ______________________________
Authorized signature

____
Name (type or print):

____
Title

Date:______________________________
City of Norwalk

Agreed to: Andrews Technology

By:______________________________
Authorized signature

Jamie Blundell
Name (type or print):

President
Title

Date:______________________________
Andrews Technology

STATEMENT OF WORK

ANDREWS TECHNOLOGY – DELIVERABLES

As per the electronically attached "Order Form – Exhibit A", Andrews Technology has the following responsibilities throughout the three phased Project Plan as described above:

Software Phase
- Delivery of Software as described on Andrews Technology Purchase Order Form
- Installation of UKG Web Based Software on UKG Servers
- Configuration of Software
- Rules Questionnaire Assistance
- Employee File Creation Assistance
- Installation of Rules and Employee File
- Installation of Tyler Munis Interface
- Unlimited Training of all Administrators and Supervisors Associated with Phase I
    - Training is central site or via web
- System Testing (Adjustments as Required)
- Support During Go Live Period
- Unparalleled Customer Service During all of the Above

Hardware Phase – (Intouch DX)
- Delivery of Wall Mounted Hardware
- Installation of Hardware
- Unlimited Training of all Administrators and Supervisors Associated with Phase II
    - Training is central site or via web
- System Testing (Adjustments as Required)
- Support During Go Live Period
- Unparalleled Customer Service During all of the Above

Go Live Phase
- Unlimited Training of all Administrators and Supervisors Associated with Phase III
    - Training is central site or via web
- System Testing (Adjustments as Required)
- Support During Go Live Period
- Unparalleled Customer Service During all of the Above

Ongoing System Maintenance (see "Maintenance Agreement – Exhibit B")
- Includes all hardware and software listed on Andrews Technology Purchase Order Form(s)

Other Andrews Technology Installation Responsibilities

To ensure an optimally performing UKG System, Andrews Technology will perform the following:

- Provide a person who will function as the Project Manager, responsible for securing and scheduling resources for City of Norwalk.
- Verify that all hardware and technology readiness checks have been completed.
- If necessary, recommend a Network Readiness and Performance Assessment to ascertain what improvements are required to provide sufficient response time.
- Understand any other applications that will reside on the database server, and discuss any performance implications.
- Advise the customer of any conditions, which, in the opinion of Andrews Technology, will reduce the performance of the UKG System.
- Provide server configuration assistance as requested.

Customer Installation Responsibilities

- Schedule personnel for appropriate Andrews Technology training classes to be held at a central customer site or via the web.
- Unless otherwise specified on the order form, Customer is responsible for any ethernet cabling/jacks, phone lines, power and surge suppression at the terminal locations, unless otherwise noted.
- Provide a Customer Project Manager whose responsibilities include but are not limited to:
    - Participate in periodic meetings and status conference calls.
    - Review and approve all Project Plan Phases.
- Andrews Technology will need a completed pay rules questionnaire addressing specific pay policies, basic work rules and overtime limits. Andrews Technology must receive the completed document within three (3) weeks of scheduled installation date. The pay rules survey establishes the baseline rules used to initialize the UKG system. During the Implementation Phase you will have an opportunity to test your baseline rules.
- Provide Andrews Technology with payroll contact information for interfacing to the payroll system, if applicable.
- Work with your Andrews Technology project leader to verify communications to all terminals.

- Provide Andrews Technology access to the appropriate resources during all phases.
- Provide appropriate resources to test the UKG System to the System Specification.
- Sign-off that the Software Phase Responsibilities have been completed.
- Sign-off that the Hardware Phase Responsibilities have been completed. (If Applicable)
- Sign-off that the Go Live Phase Responsibilities have been completed.

Professional Services Overview

Payroll Rules Questionnaire:
The purpose of this document is to assist your payroll staff in defining the rules and regulations that govern your labor cost management requirements. This survey is also used as a guideline for Andrews Technology to custom configure your UKG system. Your staff members responsible for payroll and work regulations should complete this. Your Andrews Technology Representative will guide you through this survey and Andrews Technology technical staff members will answer any questions that you may have.

Employee File Creation:
City of Norwalk is responsible for the creation of an employee import file. The content of which will be discussed with your assigned Andrews Technology project leader.

Software Configuration and Programming
Once your Payroll Rules Questionnaire and Employee File are created, your UKG software will be configured to meet your specifications. During Phase I, test data will be entered and test reports will be generated and validated. This will be a thorough process. Modifications will be made as required.

Ethernet Cable/Phone Line Installation (Not Applicable)
City of Norwalk is responsible for the installation of all Ethernet cable and jacks and phone lines/jacks. Andrews Technology can assist you by providing information regarding the correct type of communications cable and proven installation techniques to insure error free transfer of punch data from the terminal to your UKG software. If POE is an identified requirement, Ethernet Jacks would not be necessary and Andrews Technology would design and implementation work accordingly.

Software Installation:
Communications will be tested between the server and terminal(s) after the customer installs the hardware.

Software Training:
The next aspect of the Implementation Phase of the project is the training of the key users and supervisors. Arrangements should be made to allow for uninterrupted training. This ensures that the quality of the training received is the highest possible. All training will be central site (at the customer's main office or via the web). City of Norwalk is responsible for notifying all attendees of their assigned class schedule. All software training for key users and supervisors is **unlimited** in availability. (See below for more information)

Hardware Trainer: Andrews Technology upon completion of software installation will train the customer's Installer as to how to install and program selected terminals. (Not Applicable)

Implementation Testing and Adjustments:

Once the hardware and software is installed, programming and configuration of the system will be tested and adjustments may be made. Any changes that need to be made which vary from the pay rules survey will be identified as a change order item and may be billed on a time and materials basis. It is highly recommended that City of Norwalk run a parallel test for one (1) to two (2) pay periods. This gives the UKG key users and supervisors time to familiarize themselves with the operation of the new software, as well as, develop new ways for management information review.

Interface Installation and Training:

The TYLER MUNIS interface should be reviewed by the project leaders from both teams to determine if any modifications are required. The TYLER MUNIS interface is an existing UKG interface. The TYLER MUNIS interface will be tested and is 100% guaranteed to work in accordance with the customer's application specifications.

Software Training Overview

Key User Training
Suggested Attendees: Payroll Manager, HR Manager, Supervisor/Administrative Assistant

Course Description – Initial Training For Key Users
This session will last for approximately six hours at your facility after the installation of the software. The class is intended to provide participants with an understanding of how to maintain employee records and schedules, setup supervisor's privileges and accounts, edit timesheets and process reports. This course also provides key users with an understanding of pay period operations that are necessary for keeping track of and managing employee time and labor data, as well as accessing and interpreting pay period based reports.

Course Description – Follow-up Training for Key Users
Following the initial training session and system installation, Andrews Technology support personnel will return for a second training session at your facility. This session will be for the previously trained employees and will last from two to four (2 to 4) hours. It will be a review of the first class; and an opportunity to answer any questions that have come up since the first training session. Additional classes are available at no additional charge.

Supervisor Training
Suggested Attendees: Supervisors and Supervisor Assistants

Course Description- Initial Supervisor Training
This course provides participants with an understanding of the daily operations that are necessary for keeping track of and managing employee time and labor data. This includes providing information needed to build and maintain individual and group schedules. Procedures will be covered for the standard client and the Supervisor and Employee Web Services. This training is available at the customer's central site or via the web. Class size should not exceed 12 students per class (maximum 2 hours per class). Supervisors are expected to train their employees on the use of Employee Web Services (if appropriate). Andrews Technology will train supervisors as to how to train their employees how to use biometric terminals. Andrews Technology has full responsibility for training employees on the use of all data collection technology (EWS/Swipe/Biometric).

Course Description – Follow-up Training for Supervisors
Following the initial training session and system installation, Andrews Technology support personnel will return for a second training session at your facility. This session will be a refresher for previously trained employees, and an introduction for supervisors not yet trained. The class will last from two to four hours. It will be a review of the first class; and an opportunity to answer any questions that have come up since the first training session. Additional classes are available at no charge. Our quote includes 24/7/365 support and unlimited onsite and webex training/support.

Statement Of Work Phase Completion Sign-Off

When a Phase is complete, a meeting of both implementation teams is held. At this meeting, the system is signed off as being complete for all areas of responsibility as addressed in the Statement of Work.

Software Phase Sign-Off

Agreed to: City of Norwalk

By: ______________________________
Authorized signature

____
Name (type or print):

____
Title

Date:______________________________
City of Norwalk

Agreed to: Andrews Technology

By:______________________________
Authorized signature

Jamie Blundell
Name (type or print):

President
Title

Date:______________________________
Andrews Technology

Hardware Phase Sign-Off

Agreed to: City of Norwalk

By: ______________________________
Authorized signature

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Name (type or print):

____
Title

Date:______________________________
City of Norwalk

Agreed to: Andrews Technology

By:______________________________
Authorized signature

Jamie Blundell
Name (type or print):

President
Title

Date:______________________________
Andrews Technology

Go Live Phase Sign-Off

Agreed to: City of Norwalk

By: ______________________________
Authorized signature

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Name (type or print):

____
Title

Date:______________________________
City of Norwalk

Agreed to: Andrews Technology

By:______________________________
Authorized signature

Jamie Blundell
Name (type or print):

President
Title

Date:______________________________
Andrews Technology

Exhibit B - Maintenance Agreement

Execution below entitles City of Norwalk (the "Customer") to full maintenance coverage provided by Andrews Technology ("Vendor") for the attached time and attendance system for five years from the date of execution below. This agreement is renewed automatically every five years unless advised by the Customer in writing no less than thirty days prior to the five year anniversary of the date of execution of this agreement.

Maintenance coverage is all inclusive and is described in more detail below:

- On-Site Maintenance includes the following features:
  - All technicians are dispatched locally
  - Service is available 24 hours-a-day; seven days-a-week.
  - Customer's assigned technical team can be reached directly by cell phone 24/7.
  - Toll-Free support is available as a back-up to direct contact with assigned technical team.
  - On-site support is available.
  - Machine replacement is next day provided call received prior to 2:00pm.
  - Parts replacement is next day provided call is received prior to 2:00pm as mentioned above.
  - Customer is responsible for annually completing brief "Customer Satisfaction Survey" to determine assigned technician's performance regarding above standards.
- Hardware depot maintenance. Vendor will overnight the customer a replacement device. The Customer is responsible for sending the failing device back to the Vendor.
- Labor
- Hardware upgrades
- Software upgrades
- Toll-free online support
- On-line support

If the customer elects not to execute this document, and therefore be covered on a time and materials basis, the customer is responsible for all machine and parts replacements. The Vendor's hourly rate for service, including travel, is $225 per hour (two hour minimum). Hardware and software upgrades are chargeable to the Customer when not covered under maintenance contract.

Maintenance Terms

WARRANTEE: Vendor warrants the listed products to be free from defects in material and workmanship, and perform in material respects in accordance with the system specifications (or equivalent) document under normal use for the Warranty Period of 90 days. The term of this agreement will begin after the expiration of the warranty, run for a term of five years from such date, and continue for subsequent five-year terms thereafter until terminated. After the first 5 year term, maintenance will be billed at the applicable rate at that time.

MAINTENANCE COVERAGE: Three years of software and equipment support for the products listed above will be provided by Vendor to maintain proper functioning of the entire system and the replacement of malfunctioning devices. This signed agreement provides unlimited remote telephone and/or internet support, covering any questions with the configuration or operation of the system. Software updates or patches of the installed version will be provided on a need, or request, basis at no additional charge.

SUPPORT TERMS: Support is available twenty-four hours a day; seven days a week except holidays. Without a support contract, service will be billed at the prevailing hourly rate. In this instance, there will be a two hour minimum per phone call for support.

PRICE INCREASES: The annual maintenance charges will not exceed the consumer price index in place at the time of the announced increase. Historically 3% annually.

LIMITS OF LIABILITY: Failure due to customer alteration of equipment with which the above products are connected, moving or altering of the software or equipment, and/or any problems caused by such actions are not covered under this agreement and are subject to billing at the prevailing hourly rate. This agreement does not cover accidents, misuse, theft, power failure/surge, lightning or storm, or other casualties. The unserviceability of the products will be solely determined by the Vendor. This agreement is not valid until properly signed by the Customer's authorized agent and the Vendor, and may not be amended unless approved by both parties, in writing, and signed by a duly authorized officer of both parties. This agreement may be canceled by either party upon 30 days written notice. Terms are net, paid yearly in advance and renewed each year at the prevailing rates. Additional equipment, or software, may be added by the customer providing written notification. In no situation, will the Vendor, or its employees, be held responsible for any loss incurred pertaining to the use, misuse, or failure of the above-mentioned products and or services.

Agreed to: City of Norwalk	Agreed to: Andrews Technology
By: ______________________ Authorized signature	By: ______________________ Authorized signature
______________________ Name (type or print):	Jamie Blundell Name (type or print):
______________________ Title	President Title
Date: ______________________ City of Norwalk	Date: ______________________ Andrews Technology