# FINANCE AND CLAIMS COMMITTEE OF THE COMMON COUNCIL MEETING AGENDA
# Thursday, August 8, 2024, 7:00 P. M.
# By Zoom Virtual Teleconference:

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## Agenda

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

   June 17, 2024-Special Finance and Claims Committee Meeting

   July 11, 2025- Regular Finance and Claims Committee Meeting

5. Tax Assessor report-Senior Tax Relief Program
6. Claims Committee Report: August 2024-None
7. Narrative on Tax Collections dated August 2024 – Receive Report and discuss.
8. Monthly Tax Collector's Reports dated July 2024 – Receive Report and discuss.
9. Received Oak Hills Park Authority Monthly Financial Statements for June 2024.
10. RESOLUTION: requesting for Economic and Community Development for the Project 6 Butler Acquisition in the amount of $1,400,000 from the American Rescue Plan Act (ARPA) - Coronavirus State Fiscal Recovery Fund (CSFRF). Account 140000-5796-ACMF1 6 BUTLER ACQUISITION
11. RESOLUTION: requesting for Economic and Community Development for the Project Arts and Cultural Plan in the amount of $50,000 from the American Rescue Plan Act (ARPA) - Coronavirus State Fiscal Recovery Fund (CSFRF). Account: 140000-5796-ACMF2 ARTS AND CULTURAL PLAN
12. RESOLUTION: requesting for Recreation and Parks for the Project Norwalk Community Recreation Center at 98. S. Main St in the amount of $1,000,000 from the American Rescue Plan Act (ARPA) - Coronavirus State Fiscal Recovery Fund (CSFRF). Account: 140000-5796-ACMF3 98 S MAIN ST COMM REC CENTER
13. RESOLUTION: requesting for Information Technology for the Project Norwalk Network Switch Upgrade Initiative in the amount of $250,000 from the American Rescue Plan Act (ARPA) - Coronavirus State Fiscal Recovery Fund (CSFRF). Account: 140000-5796-ACMF4 NORWALK NETWORK SWITCH UPGRADE

14. RESOLUTION: requesting for Community Services for the Project Nonprofit Community Recovery in the amount of $500,000 from the American Rescue Plan Act (ARPA) - Coronavirus State Fiscal Recovery Fund (CSFRF).
Account: 140000-5796-ACMF5 NONFPROFIT COMMUNITY RECOVERY

15. RESOLUTION: requesting for Norwalk Public School for the Project Schools and Other Educational Facilities in the amount of $1,800,000 from the American Rescue Plan Act (ARPA) - Coronavirus State Fiscal Recovery Fund (CSFRF).
Account: 140000-5796-ACMF6 SCHOOLS AND OTHER EDUCATIONAL FACILITIES.

16. Approve ARPA transfer request for 133110-5796-AFN02 SCBA AIR CYLINDERS in the amount of $280,000; 133110-5796-AFN03 PURCHASE OF ADMINISTRATIVE VEHICLES in the amount of $154,230; 133010-5796-APD02 HQ PARKING in the amount of $150,000; 133110-5796-ARP05 DOG PRAK (Oyster Shell) in the amount of $100,000; '134010-5796-AEC26 REPLACEMENT BOAT in the amount of $100,000; 133710-5796-AEC27 ARTS & CULTURE PLAN in the amount of $50,000 from 133710-5796-AEC05 BUSINESS COVID ASSISTANCE in the amount of $10,000; 133710-5796-AEC09 WMBE GRANTS TO SMALL BUSINESS in the amount of $247,500; 133710-5796-AEC11 PERMITTING AND LICENSING SOFTW in the amount of $400,000; 133710-5796-AEC14 ADMINISTRATOR FOR ARP in the amount of $7,483; 133110-5796-ANF01 FIRE EMERGENCY REPAIR STATION1 in the amount of $813; 130100-5796-AMD01 MAYOR INITIATIVE ARPA in the amount of $168,434.

17. Authorize the Mayor, Harry W. Rilling, to execute the “Letter of Commitment for Budget Stabilization Program” between The City of Norwalk, The Board of Education, and Connecticut Interlocal Risk Management Agency (CIRMA). Accounts: 161343-5414 CITY LAP SELF INSURED LOSSES and 165053-5414 BOE SELF INSURED LOSSES

18. Adjournment

# CITY OF NORWALK
# SPECIAL FINANCE AND CLAIMS COMMITTEE OF THE COMMON COUNCIL
# SPECIAL MEETING
# JUNE 17, 2024

**ATTENDANCE:** Greg Burnett, Chairman; Johan Lopez; Heather Dunn; Doug Sutton (7:55)

**OTHER:** Jared Schmitt, Tax Assessor; Sharon Conners, Purchasing Agent; Lisa Biagiarelli, Tax Collector; Brian Lutz; Dave Hopp; Joyce Liu; Fire Chief Gato; Tom Ellis

## CALL TO ORDER

Chairman Burnett called the meeting to order at 7:48 P.M. There was no quorum present.

## ROLL CALL

A roll call of those present was performed.

## PUBLIC PARTICIPATION

There was no Public Participation at this time.

## TAX ASSESSOR REPORT.

This item was handled out of order.

Mr. Schmitt came forward to discuss this item. He said that the total number of appeals was 747. He noted that there had been a decrease in assessed property value of appx. $34.5 million dollars and appx. $800,000 - $850,000 in tax value. 99 of the appeals were denied and were potentials for court cases. Further discussion followed regarding the impact of the decrease in assessed property value.

*Mr. Sutton arrived at 7:55 P.M. There was a quorum present.*

## APPROVE NORWALK PROCUREMENT GUIDELINES REVISION

This item was handled out of order.

Ms. Conners came forward to discuss this item. She said they had removed the gender identifiers and updated the references to the City Charter, ordinances and Connecticut General Statute References. She further reviewed the details of the proposed update for those present.

Mr. Lopez asked for examples of what the public information portals were comprised of. Ms. Connors provided more information regarding the information portals and what would be contained within.

Chairman Burnett asked when the last time the guidelines were updated was.

Ms. Conners said they were last updated in 2014.

Mr. Lopez asked how often they were updated.

Ms. Conner said she did not know of any state or federal guidelines as to when it needed to be refreshed. Though she did recall an ordinance saying it needed to be refreshed every 4 years.

Chairman Burnett said this would be brought before the full council for approval.

**APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS**

**MAY 16, 2024-SPECIAL FINANCE AND CLAIMS COMMITTEE MEETING**

**** MR. SUTTON MOVED TO APPROVE THE MINUTES OF MAY 16, 2024 AS SUBMITTED.**
**** THE MOTION PASSED UNANIMOUSLY.**

**CLAIMS COMMITTEE REPORT: JUNE 2024.**

Ms. Biagiarelli came forward to give her report. She noted that there was a special request as the result of a stipulated judgement on business personal property from the 2020 grand list year. The assessment on the SoNo icehouse property was reduced as a result of the stipulated judgement.

**** MR. LOPEZ MOVED TO APPROVE THE CLAIMS COMMITTEE REPORT.**
**** THE MOTION PASSED UNANIMOUSLY.**

**MONTHLY TAX COLLECTOR'S REPORTS DATED MAY 2024 – RECEIVE REPORT AND DISCUSS.**

**NARRATIVE ON TAX COLLECTIONS DATED JUNE 2024 – RECEIVE REPORT AND DISCUSS.**

Ms. Biagiarelli came forward to give her report. She noted that the collection rate was 98.37% of the adjusted levy. She also provided news regarding the tax sale. They are currently up to 4.2 million collected with 101 properties remaining in the sale. The deadline is Friday the 14th of June. They are proceeding forwards with notices of sale.

She also reviewed the new billing for the new grand list. Certain bills have not gone out yet. She noted that they were ahead of where they were last year. Further discussion followed regarding the taxes and finance.

Chairman Burnett asked if there was an email or contact number for questions. Ms. Biagiarelli said there was and it was for the Assessor's Office.

**RECEIVED OAK HILLS PARK AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR MARCH AND APRIL 2024.**

This item was tabled until the July meeting.

**DISCUSS AND APPROVE FY 2024-2025 PARKING AUTHORITY BUDGET.**

**** MR. SUTTON MOVED TO APPROVE THE FY 2024-2025 PARKING AUTHORITY BUDGET AS SUBMITTED.**

Mr. Lutz came forward to discuss this item. He said they had worked with their operator to determine a feasible budget. The budget has been reviewed and approved by the Norwalk parking authority. They are forecasting a 3.6% increase in parking revenue. He reviewed why they believed this would happen. He noted that there would be increased expenses with the largest increase coming from City Support Services. A detailed look at revenue and expenses was provided. He also reviewed a lease with Norwalk Transit. The current state of advertising was reviewed. Further review followed.

Chairman Burnett asked if there was any investment of funding for increasing charging stations. Mr. Lutz said they were currently looking to do this.

Mr. Lopez asked for more information regarding credit card fees and how they were a function of revenue. Mr. Lutz said it was a complicated process and explained it as best he could.

**** THE MOTION PASSED UNANIMOUSLY.**

The item will be moved to the full council.

**AUTHORIZE THE PURCHASING AGENT TO ISSUE A PURCHASE ORDER TO APPLE COMPUTER INC., FOR THE SUPPLY OF 25 IMAC COMPUTERS, FOR AN AMOUNT NOT TO EXCEED $47,450.00 ACCOUNT 09245010- 5777-C0112, AND FORWARD TO THE COMMON COUNCIL FOR FURTHER ACTION.**

**** MR. LOPEZ MOVED TO AUTHORIZE THE PURCHASING AGENT TO ISSUE A PURCHASE ORDER TO APPLE COMPUTER INC., FOR THE SUPPLY OF 25 IMAC COMPUTERS, FOR AN AMOUNT NOT TO EXCEED $47,450.00 ACCOUNT 09245010- 5777-C0112, AND FORWARD TO THE COMMON COUNCIL FOR FURTHER ACTION.**

Mr. Hopp came forward to discuss this item. He noted that the current computers were aging out and hard to repair and wouldn't run newer software.

Chairman Burnett asked what computers were currently being used and what the plans for those devices is. Mr. Hopp said that the ones that could be refurbished would be pushed down to lower grades. Anything that could not, would likely be recycled. Further discussion followed.

**** THE MOTION PASSED UNANIMOUSLY.**

The item will be moved to the full council.

**AUTHORIZE THE PURCHASING AGENT TO ISSUE A PURCHASE ORDER TO TOTAL COMMUNICATION, INC, IN AN AMOUNT NOT TO EXCEED $159,600.35 FOR DATA STORAGE SERVER REPLACEMENT. ACCOUNT NO. 9241370-5777-C0375 INFORMATION TECHNOLOGY PROJECT**

**** MR. SUTTON MOVED TO APPROVE AUTHORIZE THE PURCHASING AGENT TO ISSUE A PURCHASE ORDER TO TOTAL COMMUNICATION, INC, IN AN AMOUNT NOT TO**

**EXCEED $159,600.35 FOR DATA STORAGE SERVER REPLACEMENT. ACCOUNT NO. 9241370-5777-C0375 INFORMATION TECHNOLOGY PROJECT**

Ms. Liu came forward to discuss this item. She noted that the current server had reached the end of its five year life cycle. She further outlined the advantages of upgrading the server.

Chairman Burnett asked if there was a contract associated with the service support. Ms. Liu said there was a three-year contract. She further reviewed the details of the contract.

Mr. Lopez asked if they had considered moving to a cloud-based system. Ms. Liu said they would like to do that eventually, but it wasn't currently viable due to cost.

**** THE MOTION PASSED UNANIMOUSLY.**

This item will be moved to the full council.

**RESOLUTION MAKING APPROPRIATIONS, FOR VARIOUS PUBLIC IMPROVEMENTS AGGREGATING $70,217,280 FOR THE FY 2024-2025 CAPITAL BUDGET AND AUTHORIZING THE ISSUANCE OF $70,217,280 GENERAL OBLIGATION BONDS OF THE CITY TO MEET CERTAIN APPROPRIATIONS IN THE FY 2024-2025 CAPITAL BUDGET.**

**** MR. SUTTON MOVED TO APPROVE THE RESOLUTION MAKING APPROPRIATIONS, FOR VARIOUS PUBLIC IMPROVEMENTS AGGREGATING $70,217,280 FOR THE FY 2024-2025 CAPITAL BUDGET AND AUTHORIZING THE ISSUANCE OF $70,217,280 GENERAL OBLIGATION BONDS OF THE CITY TO MEET CERTAIN APPROPRIATIONS IN THE FY 2024-2025 CAPITAL BUDGET.**

Mr. Schmitt came forward to discuss this item. He reviewed why the amount requested was so high. He noted that 23.35% was WPCA bond authorization. Chairman Burnett expressed concern over potential impacts to their AAA bond rating. Further discussion followed regarding the financial details. Mr. Lopez asked for more information regarding the details and the bond agent which Mr. Schmitt provided.

**** THE MOTION PASSED UNANIMOUSLY.**

This item will be moved to the full council.

**A. REQUESTING A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF $17,100 TO INCREASE THE APPROPRIATION AND AUTHORIZATION FOR ACCOUNT 09250313-5777-C0385 (BUILDING REPAIRS-VARIOUS BUILDINGS) TO CONTRACT GZA GEOENVIRONMENTAL, INC FOR $16,855 TO PERFORM PRELIMINARY SOIL TESTING IN ORDER TO DETERMINE THE SCOPE OF WORK NECESSARY TO REPAIR/REPLACE THE CURRENT SINKING AND UNSTABLE APPARATUS FLOOR.**

**B. REQUESTING A REDUCTION IN THE AMOUNT OF $16,549.24 TO THE APPROPRIATION IN ACCOUNT 09233110-5777-C0385 (STATION 5-ROOF REPLACEMENT). THE PROJECT WILL BE CLOSED.**

**C. REQUESTING A REDUCTION IN THE AMOUNT OF $550.76 TO THE APPROPRIATION IN ACCOUNT 09223110-5777-C0385 (STATION 5- ROOF REPLACEMENT). THE PROJECT WILL BE CLOSED.**

**** MR. LOPEZ MOVED TO APPROVE ITEMS A., B., AND C. AS SUBITTED.**

Chief Gatto came forward to discuss this item. He brought up Broad River Station 1 and noted it had been built in 1964. He reviewed the issues they had started to notice with the station such as shifting floors. There are problems with the slab that the station is built on. He reviewed how the money would be utilized to fix the foundation including potential issues with soil quality. He also discussed how the bays would be handled if approved so they wouldn’t need to be relocated.

**** THE MOTION PASSED UNANIMOUSLY.**

This item will go before the full council.

**RESOLUTION MAKING A SUPPLEMENTAL APPROPRIATION OF $189,000,000 FOR THE CONSTRUCTION OF A NEW NORWALK HIGH SCHOOL AND AUTHORIZING THE ISSUANCE OF AN ADDITIONAL $15,000,000 GENERAL OBLIGATION BONDS OF THE CITY TO FINANCE THE APPROPRIATION, OR SO MUCH AS MAY BE NECESSARY AFTER DEDUCTING GRANTS TO BE RECEIVED FOR THE PROJECT.**

**** MR. SUTTON MOVED TO APPROVE THE RESOLUTION MAKING A SUPPLEMENTAL APPROPRIATION OF $189,000,000 FOR THE CONSTRUCTION OF A NEW NORWALK HIGH SCHOOL AND AUTHORIZING THE ISSUANCE OF AN ADDITIONAL $15,000,000 GENERAL OBLIGATION BONDS OF THE CITY TO FINANCE THE APPROPRIATION, OR SO MUCH AS MAY BE NECESSARY AFTER DEDUCTING GRANTS TO BE RECEIVED FOR THE PROJECT AS SUBMITTED.**

Mr. Schmitt came forward to discuss this item. He noted that this was related to other items that had yet to be discussed during the meeting. This is to authorize the City to spend an additional 189 million dollars in addition to what has already been authorized. He reviewed the history of the funding of the project. They need to authorize the State funding. There is an additional 15 million in bonding that needs approval. Further discussion followed.

Mr. Lopez asked if there were provisions for flexible repayment. Mr. Schmitt answered to Mr. Lopez’s satisfaction.

**** THE MOTION PASSED UNANIMOUSLY.**

**RESOLUTION TO TRANSFER UNEXPENDED FUNDS**

**A. WHEREAS, THE COMMON COUNCIL PREVIOUSLY ADOPTED A RESOLUTION TO APPROPRIATE $72,000,000 FOR THE RENOVATION OF THE SOUTH NORWALK COMMUNITY SCHOOL (THE “PROJECT”) AND TO AUTHORIZE THE ISSUE OF BONDS, NOTES OR TEMPORARY NOTES IN AN AMOUNT NOT TO EXCEED $72,000,000 TO FINANCE SAID APPROPRIATION (THE “RESOLUTION”); AND**

**B. WHEREAS, AFTER THE COMMON COUNCIL ADOPTED THE RESOLUTION, THE STATE OF CONNECTICUT INCREASED THE CITY'S SCHOOL CONSTRUCTION GRANT FOR THE PROJECT; AND**

**C. WHEREAS, DUE TO THE INCREASE IN STATE GRANTS, UPON REIMBURSEMENT TO THE CITY, THERE WILL BE UNEXPENDED BOND PROCEEDS THAT THE COMMON COUNCIL MAY, BY RESOLUTION, TRANSFER TO OTHER PROJECTS.**

**D. BE IT RESOLVED, THAT THE COMMON COUNCIL HEREBY AUTHORIZES THE TRANSFER OF $19,000,000 OF UNEXPENDED BOND PROCEEDS FROM THE PROJECT TO THE CONSTRUCTION OF A NEW NORWALK HIGH SCHOOL.**

**** MR. LOPEZ MOVED TO APPROVE ITEMS A., B., C., AND D., AS SUBMITTED.**

Mr. Schmitt came forward to discuss this item. He said that, when the South Norwalk School was approved, there was an assumption about how much reimbursement the City was going to get from the State. He reviewed the impact this had on bonding. The City is getting a better reimbursement rate for the project currently. Discussion followed to clarify the bonding amounts.

**** THE MOTION PASSED UNANIMOUSLY.**

This item will go before a full council.

**RESOLUTION TO DEAUTHORIZE BONDS**

**A. WHEREAS, THE COMMON COUNCIL PREVIOUSLY ADOPTED A RESOLUTION TO APPROPRIATE $72,000,000 FOR THE RENOVATION OF THE SOUTH NORWALK COMMUNITY SCHOOL (THE "PROJECT") AND TO AUTHORIZE THE ISSUE OF BONDS, NOTES OR TEMPORARY NOTES IN AN AMOUNT NOT TO EXCEED $72,000,000 TO FINANCE SAID APPROPRIATION (THE "RESOLUTION"); AND**

**B. WHEREAS, AFTER THE COMMON COUNCIL ADOPTED THE RESOLUTION, THE STATE OF CONNECTICUT INCREASED THE CITY'S SCHOOL CONSTRUCTION GRANT FOR THE PROJECT; AND**

**C. WHEREAS, DUE TO THE INCREASE IN STATE GRANTS, THE CITY WILL NOT NEED TO ISSUE $72,000,000 IN BONDS.**

**D. BE IT RESOLVED, THAT THE COMMON COUNCIL HEREBY DEAUTHORIZES BONDS FOR THE PROJECT AS FOLLOWS: (AMOUNTS LISTED ON AGENDA)**

**** MR. LOPEZ MOVED TO APPROVE ITEMS A., B., C., AND D. AS SUBMITTED.**

Mr. Schmitt came forward to discuss this item. Chairman Burnett asked if this item should be similar to a prior item that had been approved. Mr. Schmitt said that they could make that clarification if they desired. Chairman Burnett said they should include this number in both items 17 and 18.

**** MR. LOPEZ WITHDREW HIS MOTION.**

**** MR LOPEZ MOVED TO AMEND ITEM D TO READ: 'D. BE IT RESOLVED, THAT THE COMMON COUNCIL HEREBY DEAUTHORIZES $19,000,000.00 IN UNEXPENDED BONDS FOR THE PROJECT AS FOLLOWS: (AMOUNTS LISTED ON AGENDA)'**
**** THE MOTION PASSED UNANIMOUSLY.**

**** MR. LOPEZ MOVED TO APPROVE ITEMS A., B., C., AND D. AS AMENDED.**
**** THE MOTION PASSED UNANIMOUSLY.**

This item will go before a full council.

**AUTHORIZE THE PURCHASING AGENT TO ISSUE A PURCHASE ORDER TO CHARLES FELDMAN AND ASSOCIATES, IN AN AMOUNT NOT TO EXCEED $60,000 FOR PROFESSIONAL AUDIT SERVICES. ACCOUNT NO. 011320-5253 TAX ASSESSOR PROFESSIONAL SERVICES**

**** MR. LOPEZ MOVED TO APPROVE ITEM AUTHORIZE THE PURCHASING AGENT TO ISSUE A PURCHASE ORDER TO CHARLES FELDMAN AND ASSOCIATES, IN AN AMOUNT NOT TO EXCEED $60,000 FOR PROFESSIONAL AUDIT SERVICES. ACCOUNT NO. 011320-5253 TAX ASSESSOR PROFESSIONAL SERVICES. AS SUBMITTED.**

Mr. Schmitt came forward to discuss this item. He said they are looking to extend their current contract with Mr. Feldman by 1 year. Chairman Burnett asked why the verbiage did not indicate this was a contract extension. Mr. Schmitt said he did not know why that was and they could clarify that if they desired. Chairman Burnett said they could move forwards with the understanding that they would receive an updated authorization that includes verbiage that extending the current contract by one year will be included.

**** THE MOTION PASSED UNANIMOUSLY.**

The item will go before a full council.

**AUTHORIZE THE MAYOR, HARRY W. RILLING, TO ENTER INTO AN AGREEMENT WITH CLEARGOV FOR THE ELECTRONIC PLATFORM TO CREATE DIGITAL BUDGET BOOKS. ACCOUNT 09241350-5777-C0090 DIGITAL BUDGET BOOK CAPITAL PROJECT**

**** MR. SUTTON MOVED TO APPROVE ITEM AUTHORIZE THE MAYOR, HARRY W. RILLING, TO ENTER INTO AN AGREEMENT WITH CLEARGOV FOR THE ELECTRONIC PLATFORM TO CREATE DIGITAL BUDGET BOOKS. ACCOUNT 09241350-5777-C0090 DIGITAL BUDGET BOOK CAPITAL PROJECT. AS SUBMITTED.**

Mr. Ellis came forward to discuss this item. He provided an overview of the project and the company involved for those present. It was approved for $40,000.00 and they were able to get the price under $40,000.00 using a purchasing co-op. Further review followed.

Mr. Lopez asked if he anticipated any sort of challenge integrating this into the City's existing systems and if there was a timeline available. Mr. Ellis said that this company had done this sort of work before and had experience as a result; which he reviewed for Mr. Lopez.

Chairman Burnett noted the lack of a specific dollar amount being listed. He asked if the council was supposed to determine the specific dollar amount. Mr. Ellis provided more details on the expected cost of the item, which will be $39,688.00. Chairman Burnett said he desired to have that amount included within the authorization when it went before the council.

**** THE MOTION PASSED UNANIMOUSLY.**

This item will go before the full council.

## ADJOURNMENT

**** MR. LOPEZ MOVED TO ADJOURN.**
**** THE MOTION PASSED UNANIMOUSLY.**

*The meeting adjourned at 9:30 P.M.*

Respectfully Submitted
Ian A. Soltes
Telesco Secretarial Services

# CITY OF NORWALK
# FINANCE/CLAIMS COMMITTEE
# REGULAR MEETING
# JULY 11, 2024

**ATTENDANCE**: Greg, Burnett, Chair; Jim Frayer, Douglas Sutton

**OTHERS**: Lisa Biagiarelli, Tax Collector, Sharon Conners, Purchasing Agent, Tom Livingston, Mayor's Office; Atty. Matthew Sapienza, Corporation Counsel's Office; Paul Gorman, Tax Assessor; Denise Brown, Oak Hills Authority

## CALL TO ORDER

Council Member Burnett called the meeting to order at 7:06 p.m.

## ROLL CALL

Council Member Burnett called the roll. A quorum was not present.

## PUBLIC PARTICIPATION

There was no one present who wished to address the Committee at this time.

## APPROVE THE MINUTES

- **June 17, 2024-Special Finance and Claims Committee Meeting**

The minutes from the June 17th Special Finance and Claims Committee Meeting were tabled at this time due to a lack of quorum.

**Authorize the Mayor to execute a Memorandum of Understanding with the Norwalk Housing Authority ("NHA") regarding the calculation of the NHA's statutory Payments in Lieu of Taxes ("PILOT") for each of the NHA's developments located within the City of Norwalk**.

Council Member Burnett noted that since the Committee did not have a quorum, they could not vote on this item, but discussion could take place.

Mr. Livingston, the City's Chief of Staff, greeted the Committee Members and introduced Atty. Sapienza, who was from Corporation Counsel.

Mr. Livingston went on to explain that the information on this long standing issue between the City and the Housing Authority was included in the Committee Members' packets along with a proposed MOU. In 2016, there was a disagreement about how shelter rent would be calculated. Mr. Livingston gave a brief overview of the definition of shelter rent and a summary of the history of subsidies for the Housing Authority projects.

Mr. Livingston explained that an agreement had been reached to include the subsidy payments for Colonial Village, but would not include the other Housing Authority properties. A second issue involved trash collection for these properties.

The MOU contains an agreement regarding these two items and Mr. Livingston gave a brief overview of the details. This will include the Housing Authority making a one-time payment of $2,761,340.00 for accrued but unpaid payments up to the end of 2022 and an additional $518,129.00 for 2023. The fees for 2024 have not been determined at this time.

Council Member Frayer asked about the 2024 payment. Mr. Livingston explained that the cost will vary due to the trash pick-up and the administration does not yet know what those costs will be. Discussion followed about what the costs might be, the details of the agreement and how this might benefit both the City and the Housing Authority residents.

Council Member Burnett thanked Mr. Livingston for emphasizing that this was not a tax abatement, but a PILOT payment. There were no additional comments from the Committee Members.

Council Member Burnett said that because there was no quorum, he would present this to the full Council at the next Council Meeting on July 23rd.

## TAX ASSESSOR REPORT.

Mr. Gorman greeted the Committee members and explained that the main thrush at this time of year is answering residents' questions about the motor vehicle taxes. Often when residents no longer own a vehicle, they don't inform the Tax Assessor and end up with a tax bill for that vehicle. Once they complete the process, then the bills are adjusted.

Work continues on renewing exemptions on properties and vehicles from last year. Many of these cases involve elderly residents and Mr. Gorman directs these individuals to OPM to start the process. Mr. Gorman said that this process usually will take up all of July and major portion of August.

Council Member Burnett asked Mr. Gorman to present a report next month showing how many residents are on the program. Mr. Gorman said that he would provide that information for the Committee.

Council Member Frayer asked for clarification on the type of phone calls the office is receiving. Mr. Gorman said that basically most of the calls have to do with vehicles that have been sold or are no longer registered. Mr. Gorman also gave an overview of how the billing system presents the information to the residents.

## CLAIMS COMMITTEE REPORT: JULY 2024.

There were no claims that needed consideration at this time.

## NARRATIVE ON TAX COLLECTIONS DATED JULY 2024

## MONTHLY TAX COLLECTOR'S REPORTS DATED JUNE 2024

**Receive Reports and discuss.**

Ms. Biagiarelli greeted the Committee Members. She explained that they did not have any written reports because the Office had not closed out the month of June. At the end of May, they were at 98.37% of the current collections.

She then gave the Committee Member an overview of the recent work:

- The motor vehicle bills went out on June 14th.
- Real Estate and personal property were mailed on June 28th.
- Having the motor vehicle bills go out first has helped reduce the number of people in line waiting to pay their bills.
- The collection rate has remained steady with $3.5 million to $6 million dollars being taken in each day.
- In June, $3.5 million had been collected on the Tax Sale and currently the Department has collected $4.5 million, which was the original goal.
- Most of the remaining 97 properties involve small amounts.
- At the request of the Blight Officer, some properties were included in the Tax Sale because they involve substantial blight fees.
- Recent changes in the State laws now allow zoning violation fees to be handled in the same manner as blight fees.
- The initial September 9th Tax Sale notice was published in the paper on July 8th and also on July 10th.
- The Tax Sale Boards will be placed in the lobby sometime in the coming week.
- Information on the re-evaluation was included with the real estate bills. Being pro-active worked out well.

Discussion followed about how the 8 oyster beds that are in arrears would be represented on the board. Ms. Biagiarelli said that she would most likely post a picture of the maps.

Council Member Frayer asked for clarification on the tax bill adjustment process. Ms. Biagiarelli explained that the residents have to speak with the Tax Assessor first and then the correct amount is calculated by him. Then they can bring the adjusted bill to the Tax Collector. Many times, the payments have already been made and a refund is needed.

Council Member  Burnett asked if they were tracking the number of calls that come into t the office. Ms. Biagiarelli said that they had not been doing so and that the process seemed to be working out well.

Ms. Biagiarelli said that as soon as the monthly reports are completed she would be forwarding it to the Chair and requested Council Member Burnett to send it along to the other Committee members. Council Member Burnett said that the next Council Meeting was scheduled for July 23rd and he would make sure it was included in that packet.

**RECEIVED OAK HILLS PARK AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR :MARCH, APRIL AND MAY 2024 AND FY25 BUDGET DETAIL**.

Ms. Brown greeted the Committee Members and presented her report. She explained that in March and April, the Park was just opening up for the season, so she focused on the May report. The revenues have been trending over budget with a surplus of $57,000 for the month of May. The expenses also have increased and are currently about $25,000 over budget due to the need for fertilizers and course maintenance. Currently they are $32,000 over budget.

Ms. Brown said that the revenue $193,000  but the expenses were also increased to $71,000. For the last 11 months, there was approximately $122,000 surplus over budget. The City has been given $112,000 in debt payments to date.

She explained that Mr. Dutton was now the new chairman for the Authority. She said that the Board was concerned about the watering situation. There is one well that produces about 50 gallons of water that is used for the greens and the tees. The rest of the water has to be purchased from SNEW and the course is considered a residential property. There is a restriction in place that limit the staff to watering twice a week. Mr. Dutton is working with Mr. Livingston and the Board is working with SNEW to develop an agreement that would allow them to water more frequently. There are no drought restrictions in place right now, but they are being limited because the property is considered to be residential. Discussion followed.

Council Member Burnett asked how the restaurant was doing. Ms. Brown said that they seemed to be doing well and the menu was a light salad/sandwich selection. She said that they had the restaurant cater recent tennis event and it had gone well.

Council Member Sutton said that he had taken some out of town guests there recently and everyone was very pleased. Council Member Frayer agreed.

The 2025 Budget is still being developed and will most likely be approved by the Board at the next meeting.

Council Member Frayer said that Ms. Varel was now on the Board and she is focused more on environmental issues. Ms. Brown said that she had met Ms. Varel a month ago and they had done a nature trail walk along with someone from DEEP. Ms. Varel had many good suggestions. She said that she would be willing to have Ms. Varel work on potential grants. While the trails need some maintenance to keep them passable, the DEEP rep said that they should keep it as organic as possible.

Council Member Burnett asked about the plaque for Art. Ms. Brown replied that the plaque had arrived and is beautiful. It will be mounted on an organic looking stone that is in the tennis area. The target date for the ceremony is around Labor Day. Council Member Burnett said that Art was a great contributor to the City and many people would like to attend to honor him.

**PURCHASING AGENT REPORT ON APPROVED CONTRACTS LISTING**.

Mr. Burnett said that one of the changes in the Charter had been having the Purchasing Agent review purchases between $25,000 and $100,000 and present a quarterly report.

Ms. Conners greeted the Committee members. She explained that the quarters were based on the regular calendar year rather than a fiscal year. She gave a brief overview of the 13 items listed in the report as shown in the report. The total came for $646,000.35 for this quarter and a grand total of slightly over $1.1 million.

Discussion followed about the details of tracking these items. Council Member Frayer said that he felt it was a great time saver for the Council Members. Council Member Burnett said that he would share the half year report with the full Council.

**ADJOURNMENT**.

**** COUNCIL MEMBER SUTTON MOVED TO ADJOURNED.**
**** THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 8:04 p.m.

Respectfully submitted,

S. L. Soltes
Telesco Secretarial Services

| 2021 | | 2023 | | Increase / (Decrease) of 2023 vs 2021 |
|---|---|---|---|---|
| The maximum qualifying income for State benefits is | **$46,400** | The maximum qualifying income for State benefits is | **$53,400** | **$7,000** |
| The maximum qualifying income for Tier 1 is | **$58,700** | The maximum qualifying income for Tier 1 is | **$62,100** | **$3,400** |
| The maximum tax relief provided to Tier 1 is | **$1,500** | The maximum tax relief provided to Tier 1 is | **$1,500** | **$0** |
| The Tier 2 income maximum is | **$72,300** | The Tier 2 income maximum is | **$76,500** | **$4,200** |
| The maximum tax credit for Tier 2 recipients is | **$900** | The maximum tax credit for Tier 2 recipients is | **$900** | **$0** |
| Total Local EHO participants was | **1,199** | Total Local EHO participants was | **1,100** | **(99)** |
| Total State EHO participants was | **766** | Total State EHO participants was | **675** | **(91)** |
| Town Only EHO participants was | **433** | Town Only EHO participants was | **425** | **(8)** |
| Tier 1 maximum credits was at $1,500 for FY 2022-2023 | | Tier 1 maximum credits was at $1,500 for FY 2022-2023 | | |
| Tier 2 maximum benefit was at $900 FY 2022-2023 | | Tier 2 maximum benefit was at $900 FY 2022-2023 | | |
| Total tax relief for elderly homeowners for Fiscal 2022-2023 is | **$1,556,642** | Total tax relief for elderly homeowners for Fiscal 2022-2023 is | **$1,502,165** | **($54,477)** |
| Average tax credits for FY 2022-2023 | **$1,343** | Average tax credits for FY 2023-2024 | **$1,366** | **$23** |
| Total State EHO benefits were | **$460,065** | Total State EHO benefits were | **$402,782** | **($57,283)** |

| 2021 | Minimum | Maximum | Average |
|---|---|---|---|
| First Quartile | 6,396 | 23,682 | 17,738 |
| Second Quartile | 23,737 | 32,725 | 28,426 |
| Third Quartile | 32,998 | 45,698 | 39,274 |
| Fourth Quartile | 45,747 | 88,796 | 57,598 |

| 2023 | Minimum | Maximum | Average |
|---|---|---|---|
| First Quartile | 0 | 27,607 | 19,731 |
| Second Quartile | 27,617 | 38,892 | 33,235 |
| Third Quartile | 38,919 | 53,533 | 45,955 |
| Fourth Quartile | 53,562 | 76,285 | 63,681 |

| Increase / (Decrease) | Minimum | Maximum | Average |
|---|---|---|---|
| First Quartile | (6,396) | 3,925 | 1,993 |
| Second Quartile | 3,880 | 6,167 | 4,809 |
| Third Quartile | 5,921 | 7,835 | 6,681 |
| Fourth Quartile | 7,815 | (12,511) | 6,083 |

ITEM #7

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

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance and Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: August 8, 2024
Re: Tax Collector's Narrative for July 2024 End of Month **reports** (plural)

Please note that there are two end of month spreadsheets for July 2024, representing collections through 7/31/2024 on the year that (technically) ended June 30, 2024, as well as current collections on the year that (technically) began July 1, 2024, and that ends June 30, 2025.

As of the end of July 2024, for the fiscal year that began on 7/1/2023, we collected more than $374.4 million against what was our $379 million adjusted levy. The cumulative net adjusted levy remained significantly reduced from the original budgeted levy by more than $4.1 million, primarily due to credits resulting from stipulated judgments in property tax appeal cases. As of the end of July 2024, our current collection rate for that thirteen month period was **98.77%**. We also collected **99.54%** of our sewer use levy, more than $18.3 million, and **87.51%** of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA.

Compared with the prior fiscal year, we ended July 2024 slightly ahead of last year for collection of taxes (.12% difference) and for sewer use (.63%), and slightly down for the IPP fee (-0.98%). Throughout the past fiscal year, we saw the effects of transferred payments from prior years taxes to current taxes, in accordance with court stipulated judgments in property tax appeal cases, as noted above. The figures we report on these monthly spreadsheets are **net** of refunds and credits.

For prior years' collections, our May 2024 report showed we had collected in excess of $4 million in past due taxes and interest in the first 11 months of the fiscal year that was to end on 6/30/2024; however, the reports for the months of June 2024, and now July 2024, show our **net** year-to-date collections of past due taxes and interest, in that thirteen month period, as only $2.5 million (June) and now $1.2 million. Again, this is a result of our having had to transfer prior years' payments (that previously showed as collections) to new, 2023 grand list bills (due July 1, 2024) in accordance with judgments stemming from the court cases mentioned above. If not for the tax sale endeavor begun in November 2023, our net back tax collections for fiscal year end 2024 would have been a negative amount, as they were in fiscal year end 2023 reports (last year), and for the same reason.

With regard to current collections, shown on the other spreadsheet, as of the end of July 2024, one month into our new fiscal year, we collected nearly $173 million against our $368 million adjusted levy. Note that the net adjusted levy is already significantly reduced from the original budgeted levy by more than $1.6 million, primarily due to credits resulting from stipulated judgments in property tax appeal cases. As of the end of July 2024, our current collection rate was **46.96%.** We also collected **46.12%** of our sewer use levy, more than $8.7 million, and **58.21%** of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA.

Compared with the prior fiscal year, we ended July 2024 ahead of last year for collection of taxes (3.42%), sewer use (1.18%), and the IPP fee (11.20%). These variances are likely due to our success in having mailed our tax bills earlier this year than we did last year. We also collected an additional $1.6 million in past due taxes, interest and fees during the months of June and July 2024, nearly $1 million more than what had been collected in back taxes during the same period last fiscal year. This is due to the activity involved in the tax sale.

Our third-party collection agency continues to bill on our behalf for suspended motor vehicle accounts. Through the end of June 2024, in conjunction with their efforts, we collected more than $1,067,332 in past due motor vehicle taxes and interest due to the City. This agency's fees are charged in addition to the taxes and interest due to the City, and are paid by the taxpayers who owe the past due bills, so we collect what is due to us in full. Accounts that we placed in suspense in May 2024 have already been turned over to the collection agency for skip tracing, and we will continue to collect on those accounts.

The collection period for the newly issued 2023 grand list tax bills concluded on August 1. The collection went well, and there were no major issues. As in prior years, taxpayers were able to pay online, by phone using an automated service, by mail, in person at the tax collector's office, or in person at one of ten Norwalk bank branches that served as "satellite" payment locations for those who do not want to make the trip to the city hall campus. We continue to encourage taxpayers to consider using the E Check (ACH payment) payment option, also called an electronic check, to pay their taxes. This method avoids the risk of a mailed payment being lost or stolen, can be scheduled at a time of the taxpayer's choosing, and costs only $1.25 in additional fees, a modest amount compared with the additional fees charged for using credit or debit cards. The fact that motor vehicle bills were mailed on June 14 rather than at the very end of June made the collection significantly smoother for in person payment processing at the tax collector's office, and taxpayers did not experience long wait times in line.

Our tax sale, scheduled for Monday, September 9, 2024, is less than five weeks away. Our targeted collection for this sale was originally $4.5 million. We started work on the sale in November 2023. We subsequently increased our targeted collection goal and added more properties, as well as numerous properties on which more than $400,000 in blight fees are owed. As of this writing, **we have collected more than $5.3 million** on these tax sale properties since we began working on the sale. At the beginning of June there were approximately 130 properties remaining in the sale; at the time of our July report there were 80 remaining, and as of this writing, we have 55 remaining and 169 paid in full. We anticipate many more properties will pay off prior to the sale on September 9. Usually, 90 – 95% of the properties originally slated for sale are removed from the sale when the taxes are paid. If this sale follows prior patterns, we expect to have between 15 – 25 properties remaining on the day of the sale; all the others will have paid.

We filed our sale notices on July 1; have done three major mailings so far, and published four legal notices in the Norwalk Hour. We posted boards with tax sale property information in the City Hall lobby, and have a dedicated website with sale information, including maps, access to field card information, photos of the properties if available, and information about what properties have paid and what remains in the sale. That site is updated daily, and can be found at: https://storymaps.arcgis.com/stories/00d984cac70d4ae49f41a8936c0c638f or from the tax collector's home page on the city website.

The primary purpose and intent of the tax sale remains to collect past due taxes - not to offer properties for sale or to redistribute property ownership. The 2024 tax sale will be our 10th sale since 2003. We have collected a cumulative total of more than $47 million on properties directly included in tax sales; this does not include ancillary collections on properties not included in the sales that were nonetheless brought current due to publicity surrounding the sale initiatives. We are attempting to compel payment using one of the methods authorized by state law and utilized in many Connecticut municipalities. More effective tax collections and higher current and back collection rates allow policy makers to set lower mill rates, as they will require a smaller allowance for uncollectible taxes. Conversely, lower tax collection rates require higher mill rates, as not everybody pays on time, and the funds nonetheless are being allocated for spending, so the on-time taxpayers make up the difference. Lower mill rates allow for more stable budgeting, contribute to higher bond ratings, and serve as de facto tax relief for every taxpayer. I depend upon, and appreciate, the support of policy makers and of the Administration as my division and I pursue these enforcement measures. I will continue to keep all stakeholders advised of our progress, and am available to respond to questions, issues or concerns.

ADT'L 60-DAY COLLECTION

TAX COLLECTOR'S REPORT
JULY 2024

ITEM #8

| FISCAL YEAR 2023-2024 (2022 GRAND LIST) | ORIGINAL LEVY | ADJ. TAX COLLECTIONS JUN 23 - JUL 24 | COLLECTION % | CORRECTED LEVY* | CHANGE IN LEVY | COLLECTION % |
|---|---|---|---|---|---|---|
| AUTOMOBILE-REGULAR | $30,725,059.50 | $27,388,017.90 | 89.14% | $29,435,048.66 | ($1,290,010.84) | 93.05% |
| AUTOMOBILE-SUPPLEMENTAL | $4,210,689.03 | $3,713,957.48 | 88.20% | $4,198,720.39 | ($11,968.64) | 88.45% |
| PERSONAL PROPERTY | $22,422,652.30 | $21,501,825.29 | 95.89% | $22,245,701.03 | ($176,951.27) | 96.66% |
| REAL ESTATE | $325,927,765.40 | $321,884,709.63 | 98.76% | $323,259,588.92 | ($2,668,176.48) | 99.57% |
| **TOTAL TAX** | **$383,286,166.23** | **$374,488,510.30** | **97.70%** | **$379,139,059.00** | **($4,147,107.23)** | **98.77%** |
| **SEWER USE** | $18,240,059.00 | $18,332,303.26 | 100.51% | $18,417,123.00 | $177,064.00 | 99.54% |
| **IPP FEE** | $199,250.00 | $173,931.71 | 87.29% | $198,749.84 | ($500.16) | 87.51% |
| **FISCAL YEAR 2022-2023 (2021 GRAND LIST)** | **ORIGINAL LEVY** | **JUN 22 - JUL 23** | | | | |
| 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% |
| TAX DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE) | $9,530,525.89 | $14,383,446.53 | 1.36% | $14,115,442.37 | $4,584,916.48 | 0.12% |
| SEWER DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE) | $258,086.00 | $916,751.66 | 3.66% | $808,803.52 | $550,717.52 | 0.63% |
| IPP DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE) | $8,500.00 | $5,787.05 | -0.86% | $8,749.84 | $249.84 | -0.98% |

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

## TAX COLLECTOR'S REPORT
## JULY 2024

ITEM #8

| FISCAL YEAR 2024-2025 (2023 GRAND LIST) | ORIGINAL LEVY | ADJ. TAX COLLECTIONS JUN 24 - JUL 24 | COLLECTION % | CORRECTED LEVY* | CHANGE IN LEVY | COLLECTION % |
|---|---|---|---|---|---|---|
| AUTOMOBILE-REGULAR | $30,485,520.62 | $20,747,688.42 | 68.06% | $30,331,285.41 | ($154,235.21) | 68.40% |
| PERSONAL PROPERTY | $24,660,647.62 | $5,430,943.73 | 22.02% | $24,586,556.37 | ($74,091.25) | 22.09% |
| REAL ESTATE | $314,512,159.95 | $146,645,248.96 | 46.63% | $313,099,959.18 | ($1,412,200.77) | 46.84% |
| **TOTAL TAX** | **$369,658,328.19** | **$172,823,881.11** | **46.75%** | **$368,017,800.96** | **($1,640,527.23)** | **46.96%** |
| **SEWER USE** | $19,044,215.00 | $8,764,399.75 | 46.02% | $19,004,449.00 | ($39,766.00) | 46.12% |
| **IPP FEE** | $167,750.00 | $97,500.00 | 58.12% | $167,500.00 | ($250.00) | 58.21% |

| FISCAL YEAR 2023-2024 (2022 GRAND LIST) | ORIGINAL LEVY | JUN 23 - JUL 23 | | | | |
|---|---|---|---|---|---|---|
| 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% |
| TAX DIFFERENCE 2022 G.L. vs. 2021 G.L. INCREASE/(DECREASE) | ($9,417,149.01) | $8,678,874.81 | 3.45% | ($8,949,552.37) | $467,596.64 | 3.42% |
| SEWER DIFFERENCE 2022 G.L. vs. 2021 G.L. INCREASE/(DECREASE) | $804,156.00 | $474,984.86 | 0.58% | $556,507.94 | ($247,648.06) | 1.18% |
| IPP DIFFERENCE 2022 G.L. vs. 2021 G.L. INCREASE/(DECREASE) | ($31,500.00) | $3,124.95 | 10.76% | ($33,250.00) | ($1,750.00) | 11.20% |

| BACK TAXES COLLECTED | FISCAL YR 2024-2025 (JUL 24 - JUL 24) | FISCAL YR 2023-2024 (JUL 23 - JUL 23) | CUR YR vs.PRIOR YR INC/(DEC) |
|---|---|---|---|
| PRIOR TAXES | $1,185,104.75 | $524,329.89 | $660,774.86 |
| PRIOR SEWER USE FEE | $99,250.31 | $18,496.96 | $80,753.35 |
| PRIOR IPP FEE | $1,751.82 | $0.00 | $1,751.82 |
| **TOTAL PRIOR TAX, SEWER & IPP** | **$1,286,106.88** | **$542,826.85** | **$743,280.03** |
| CURRENT INTEREST | $0.00 | $0.00 | $0.00 |
| PRIOR INTEREST | $253,360.22 | $129,340.90 | $124,019.32 |
| SEWER USE FEE INTEREST | $19,635.33 | $3,230.52 | $16,404.81 |
| IPP FEE INTEREST | $334.02 | $0.00 | $334.02 |
| **TOTAL INTEREST COLLECTED** | **$273,329.57** | **$132,571.42** | **$140,758.15** |
| PRIOR LIEN FEE | $4,185.43 | $1,536.00 | $2,649.43 |
| CURRENT LIEN FEE | $0.00 | $0.00 | $0.00 |
| **TOTAL LIEN FEE COLLECTED** | **$4,185.43** | **$1,536.00** | **$2,649.43** |
| **MISC FEES COLLECTED** | **$37,190.85** | **$9,427.29** | **$27,763.56** |
| **TOTAL PRIOR TAX, ALL INTEREST & ALL FEES** | **$1,600,812.73** | **$686,361.56** | **$914,451.17** |

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

# June 2024 Financial Commentary

**General Notes:**

1. Our FY2025 fiscal budget was finalized and approved in our June Authority meeting.
2. We've continued with our debt payments to the City of Norwalk as normal, paying down $127k throughout the full fiscal year.
3. The year-end financial audit fieldwork took place on July 23-4, 2024. All Audit Report work needs to be completed.

**Financial / Operational Activity:**

1. Month of June golf rounds and cart rounds performed well above budget and finishes out a fiscal year that regularly performed above budget.
2. Discount ID card sales which had just gotten back on track with budget in May, fell short of budget in the final month unfortunately.
3. Total golf rounds for the fiscal year are over 4k rounds, or 9%, above budget. Cart rounds are over 7% above budget.
4. Unaudited fiscal year revenues are $258k over budget driven by greater than expected revenue rounds. Full year expenses are $66k over budget driven by higher staffing, restaurant bad debt and unforeseen repairs needed in the kitchen.
5. Unaudited full fiscal year Net Operating Income is $607k, which is $191k over-budget and ensures that we can continue to make some much-needed capital investments to the park.
6. We ended the year with an unrestricted bank balance of $702k as well as a capital reserve cash balance of $53k. The reserve can only be used for capital improvements to the structures on the course.
7. This is our third fiscal year in a row that we did not have to utilize our Line of Credit.

*Updated through* **6/30/2024**

**Fiscal Year To Date**

| | | Budget | Actuals | Variance | Var % | Comments |
|---|---|---|---|---|---|---|
| **Sales** | Revenue Rounds | 39,127 | 44,646 | 5,519 | 14.1% | Rounds have been higher than budget in most months this fiscal year, including June |
| | Non-Revenue Rounds | 6,000 | 4,604 | (1,396) | -23.3% | Less season passholder rounds than anticipated |
| | **Total Rounds** | **45,127** | **49,250** | **4,123** | **9.1%** | |
| | Carts | 24,400 | 26,195 | 1,795 | 7.4% | Rounds have been higher than budget in most months this fiscal year, including June |
| | ID Cards | 1,192 | 1,163 | (29) | -2.4% | June membership sales lagged a bit |

| | | Budget | Actuals | Variance | Var % | Comments |
|---|---|---|---|---|---|---|
| **P&L** | Golf Revenue | 2,126,806 | 2,381,691 | 254,885 | 12.0% | Driven primarily by greens fees and outings |
| | Tennis Revenue | 44,800 | 49,667 | 4,867 | 10.9% | We began running a USTA youth program ourselves after our tenant's tennis season ended |
| | Restaurant Revenue | 48,000 | 35,622 | (12,378) | -25.8% | Food & Beverage operator left, less rent than anticipated |
| | Other Revenue | 42,300 | 52,739 | 10,439 | 24.7% | Moving cash to higher interest-bearing accounts was not budgeted for |
| | **Total Revenue** | **2,261,906** | **2,519,719** | **257,813** | **11.4%** | |
| | Management Salary | 255,100 | 260,239 | 5,139 | 2.0% | |
| | Operations Salary | 248,000 | 274,745 | 26,745 | 10.8% | Increase in minimum wage; more staffing needed to cover higher revenue volume |
| | Maintenance Salary | 486,291 | 480,499 | (5,792) | -1.2% | Overall lower staffing |
| | Employee Benefits | 157,794 | 143,963 | (13,831) | -8.8% | Driven by lower health insurance (less employees covered than expected), payroll taxes, workers comp |
| | Administrative | 194,346 | 233,832 | 39,486 | 20.3% | Overage driven by restaurant bad debt, utilities, office expense, and credit card fees |
| | Interest & Insurance | 119,100 | 125,591 | 6,491 | 5.5% | Higher and earlier financed equipment than expected resulted in higher interest expense |
| | Sales & Operations | 9,300 | 8,174 | (1,126) | -12.1% | |
| | Park Maintenance | 261,300 | 225,485 | (35,815) | -13.7% | Driven mostly by less water and maintenance needed, offset by higher grass treatments |
| | Park Equipment | 86,000 | 122,084 | 36,084 | 42.0% | Higher building and equipment maintenance than expected, including many repairs to Clubhouse kitchen |
| | Carts | 28,800 | 34,879 | 6,079 | 21.1% | Higher electricity and maintenance than budgeted |
| | Tennis | - | 2,873 | 2,873 | | Not budgeted |
| | **Operating Expense** | **1,846,031** | **1,912,364** | **66,333** | **3.6%** | |
| | **Net Operating Income** | **415,875** | **607,355** | **191,480** | **46.0%** | |
| **Balance Sheet** | Capital Improvements | (274,000) | (311,949) | (37,949) | 13.9% | This overage is due to roughly $42k capital improvements funded by donations to Supporters of OHP |
| | Line of Credit Balance | - | - | - | | |
| | Capital Reserve Cash Bal | 74,854 | 53,059 | (21,795) | -29.1% | Portion of cash restricted for capital improvements per our lease requirements |
| | Cash Balance | 430,703 | 702,344 | 271,641 | 63.1% | Deferred revenue from annual pass sales, net operating income overage |

ITEM #9

# Oak Hills Park Authority
## FY24 Actual vs. Budget

| | June Act | June Bud | Var $ | Var % | YTD Act | YTD Bud | Var $ | Var % |
|---|---|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | | | |
| 4000 · REVENUES | | | | | | | | |
| 4001 · Golf Revenue | | | | | | | | |
| 4010 · Golf Fees | $266,910 | $208,805 | $58,105 | 27.8% | $1,549,721 | $1,331,906 | $217,815 | 16.4% |
| 4020 · I.D. Cards | $9,053 | $17,028 | -$7,976 | -46.8% | $149,274 | $156,500 | -$7,227 | -4.6% |
| 4025 · Season Pass | $9,732 | $8,476 | $1,256 | 14.8% | $107,547 | $101,500 | $6,047 | 6.0% |
| 4030 · Tournament Fees | $21,852 | $23,073 | -$1,221 | -5.3% | $113,912 | $95,000 | $18,912 | 19.9% |
| 4050 · Cart Revenue | $79,678 | $68,854 | $10,824 | 15.7% | $457,082 | $439,200 | $17,882 | 4.1% |
| 4060 · Golf Revenue - Gift Certif. | $4,249 | $3,633 | $616 | 16.9% | $23,652 | $21,500 | $2,152 | 10.0% |
| 4070 · Gift & Rain Checks Redeemed | -$3,632 | -$2,591 | -$1,041 | 40.2% | -$19,496 | -$18,800 | -$696 | 3.7% |
| **Total 4001 · Golf Revenue** | **$387,841** | **$327,278** | **$60,563** | **18.5%** | **$2,381,691** | **$2,126,806** | **$254,885** | **12.0%** |
| 4100 · Tennis Revenue | $9,300 | $9,200 | $100 | 1.1% | $45,000 | $44,800 | $200 | 0.4% |
| 4101 · Tennis Program Revenue | $0 | $0 | $0 | 0.0% | $4,667 | $0 | $4,667 | 0.0% |
| 4200 · Rental Income | $1,800 | $1,500 | $300 | 20.0% | $21,600 | $18,000 | $3,600 | 20.0% |
| 4300 · Investment Income | $2,522 | $1,281 | $1,241 | 96.9% | $18,586 | $9,900 | $8,686 | 87.7% |
| 4400 · Misc. Income | $2,460 | $2,592 | -$132 | -5.1% | $12,553 | $14,400 | -$1,848 | -12.8% |
| 4500 · Golf Simulator Revenue | $0 | $0 | $0 | 0.0% | $0 | $0 | $0 | 0.0% |
| 4600 · Restaurant Income | $6,422 | $4,000 | $2,422 | 60.6% | $35,622 | $48,000 | -$12,378 | -25.8% |
| 4700 · Advertising Revenue | $0 | $0 | $0 | 0.0% | $0 | $0 | $0 | 0.0% |
| **Total Other Revenue** | **$22,504** | **$18,573** | **$3,931** | **21.2%** | **$138,028** | **$135,100** | **$2,927** | **2.2%** |
| **TOTAL REVENUE** | **$410,345** | **$345,851** | **$64,494** | **18.6%** | **$2,519,719** | **$2,261,906** | **$257,813** | **11.4%** |
| **EXPENSE** | | | | | | | | |
| 5000 · PERSONNEL EXPENSE | | | | | | | | |
| 5010 · Management Salary | $22,635 | $21,507 | -$1,128 | -5.2% | $260,239 | $255,100 | -$5,139 | -2.0% |
| 5030 · Operations | $38,123 | $34,303 | -$3,820 | -11.1% | $274,659 | $248,000 | -$26,659 | -10.7% |
| 5040 · Operations O/T | $0 | $0 | $0 | 0.0% | $86 | $0 | -$86 | 0.0% |
| 5050 · Course Personnel | $27,203 | $26,511 | -$692 | -2.6% | $313,738 | $316,200 | $2,462 | 0.8% |
| 5060 · Course Personnel O/T | $714 | $0 | -$714 | 0.0% | $4,921 | $0 | -$4,921 | 0.0% |
| 5070 · Seasonal Personnel | $21,615 | $20,924 | -$692 | -3.3% | $159,934 | $167,809 | $7,875 | 4.7% |
| 5075 · Outside Seasonal Personnel | $0 | $0 | $0 | 0.0% | $871 | $0 | -$871 | 0.0% |
| 5080 · Seasonal Personnel O/T | -$27 | $0 | $27 | 0.0% | $1,035 | $2,282 | $1,247 | 54.6% |
| Total 5000 · PERSONNEL EXPENSE | **$110,263** | **$103,244** | **-$7,019** | -6.8% | **$1,015,482** | **$989,391** | **-$26,092** | -2.6% |
| 5200 · EMPLOYEE BENEFITS | | | | | | | | |
| 5210 · Payroll Taxes | $7,843 | $7,899 | $56 | 0.7% | $71,081 | $75,694 | $4,614 | 6.1% |
| 5230 · State Unemployment | $2,554 | $2,476 | -$78 | -3.2% | $23,458 | $23,000 | -$458 | -2.0% |
| 5250 · Health Insurance | $2,328 | $3,400 | $1,072 | 31.5% | $27,171 | $32,300 | $5,128 | 15.9% |
| 5260 · Workmans Compensation | $1,855 | $1,950 | $94 | 4.8% | $16,300 | $20,200 | $3,900 | 19.3% |
| 5270 · Retirement Plans | $501 | $548 | $46 | 8.5% | $5,953 | $6,600 | $647 | 9.8% |
| Total 5200 · EMPLOYEE BENEFITS | **$15,082** | **$16,272** | **$1,190** | 7.3% | **$143,963** | **$157,794** | **$13,831** | 8.8% |
| 5400 · ADMINISTRATIVE EXPENSES | | | | | | | | |
| 5420 · Telephone | $277 | $890 | $613 | 68.8% | $8,843 | $10,800 | $1,957 | 18.1% |
| 5430 · Professional Fees | $5,500 | $2,917 | -$2,583 | -88.6% | $40,723 | $35,000 | -$5,723 | -16.4% |
| 5436 · Advertising | $665 | $929 | $263 | 28.4% | $9,868 | $12,500 | $2,632 | 21.1% |
| 5440 · Office Expense | $3,535 | $2,234 | -$1,301 | -58.2% | $25,517 | $17,900 | -$7,617 | -42.6% |
| 5441 · Bank Charges | | $27 | $27 | 100.0% | $74 | $300 | $226 | 75.4% |
| 5442 · Credit Card Fees | $7,273 | $7,116 | -$157 | -2.2% | $52,693 | $46,242 | -$6,451 | -14.0% |
| 5445 · Postage | $68 | $50 | -$18 | -36.0% | $200 | $300 | $100 | 33.3% |
| 5450 · Training and Dues | $945 | $230 | -$715 | -310.1% | $3,794 | $2,400 | -$1,394 | -58.1% |
| 5461 · Authority Secretarial Services | $140 | $133 | -$7 | -5.0% | $2,010 | $1,600 | -$410 | -25.6% |
| 5469 · Other Outside Services | $755 | $669 | -$85 | -12.8% | $8,655 | $7,604 | -$1,051 | -13.8% |
| 5470 · Other Administrative | $785 | $792 | $6 | 0.8% | $12,188 | $9,500 | -$2,688 | -28.3% |
| 5480 · Utilities | -$1,704 | $1,785 | $3,489 | 195.4% | $56,938 | $50,200 | -$6,738 | -13.4% |
| 5499 · Bad Debt Expense | | $0 | $0 | 0.0% | $12,330 | $0 | -$12,330 | 0.0% |
| Total 5400 · ADMINISTRATIVE EXPENSES | **$18,240** | **$17,772** | **-$468** | -2.6% | **$233,832** | **$194,346** | **-$39,487** | -20.3% |
| 5500 · DEBT SERVICE AND INSURANCE | | | | | | | | |
| 5500 · Liability Insurance | $9,664 | $10,307 | $643 | 6.2% | $109,000 | $112,300 | $3,300 | 2.9% |
| 5520 · Interest | $1,380 | $567 | -$813 | -143.5% | $16,591 | $6,800 | -$9,791 | -144.0% |

## Oak Hills Park Authority
### FY24 Actual vs. Budget

ITEM #9

| | June Act | June Bud | Var $ | Var % | YTD Act | YTD Bud | Var $ | Var % |
|---|---|---|---|---|---|---|---|---|
| Total 5500 · DEBT SERVICE AND INSURANCE | **$11,043** | **$10,874** | **-$169** | -1.6% | **$125,591** | **$119,100** | **-$6,491** | -5.4% |
| 5600 · SALES AND OPERATIONS | | | | | | | | |
| 5630 · Golf Genius Software | $308 | $258 | -$50 | -19.4% | $2,783 | $3,100 | $317 | 10.2% |
| 5640 · Golf Pro Supplies | $754 | $88 | -$667 | -760.9% | $4,266 | $3,600 | -$665 | -18.5% |
| 5680 · Golf Pro Work Clothes | $102 | $520 | $418 | 80.4% | $1,126 | $2,600 | $1,474 | 56.7% |
| Total 5600 SALES AND OPERATIONS | **$1,165** | **$866** | **-$299** | -34.5% | **$8,174** | **$9,300** | **$1,126** | 12.1% |
| 5700 · PARK MAINTENANCE | | | | | | | | |
| 5710 · Water | $6,325 | $8,310 | $1,984 | 23.9% | $34,787 | $65,000 | $30,213 | 46.5% |
| 5715 · Nature and Open Space | $228 | $600 | $372 | 62.1% | $876 | $2,000 | $1,124 | 56.2% |
| 5720 · Heating Fuel | -$137 | $858 | $995 | 116.0% | $14,879 | $17,500 | $2,621 | 15.0% |
| 5730 · Grounds Maintenance | $2,684 | $3,565 | $881 | 24.7% | $31,497 | $40,000 | $8,503 | 21.3% |
| 5740 · Tree Maintenance | | $1,000 | $1,000 | 100.0% | $4,750 | $6,000 | $1,250 | 20.8% |
| 5751 · Agriculture&Chemicals-Purch | -$3,896 | $16,442 | $20,338 | 123.7% | $105,258 | $110,000 | $4,742 | 4.3% |
| 5752 · Agriculture/Chemicals Utilized | $13,909 | $0 | -$13,909 | 0.0% | $17,469 | $0 | -$17,469 | 0.0% |
| 5760 · Irrigation Maintenance | $4,432 | $2,446 | -$1,986 | -81.2% | $9,775 | $13,500 | $3,725 | 27.6% |
| 5770 · Consumable Tools | $543 | $150 | -$393 | -262.0% | $2,712 | $3,000 | $288 | 9.6% |
| 5780 · Tee and Green Supplies | $0 | $79 | $79 | 100.0% | $3,417 | $4,000 | $583 | 14.6% |
| 5795 · Janitorial Supplies | $11 | $100 | $89 | 89.4% | $66 | $300 | $234 | 77.9% |
| Total 5700 · PARK MAINTENANCE | **$24,098** | **$33,549** | **$9,451** | 28.2% | **$225,485** | **$261,300** | **$35,815** | 13.7% |
| 5800 · PARK EQUIPMENT | | | | | | | | |
| 5800 · Equipment Maintenance | $3,127 | $2,349 | -$778 | -33.1% | $40,628 | $32,000 | -$8,628 | -27.0% |
| 5810 · Equipment Rental | $0 | | $0 | 0.0% | $301 | $500 | $199 | 39.8% |
| 5820 · Building Maintenance | $2,375 | $3,544 | $1,169 | 33.0% | $61,656 | $31,000 | -$30,656 | -98.9% |
| 5840 · Small Equipment | $0 | $640 | $640 | 100.0% | $1,020 | $2,500 | $1,480 | 59.2% |
| 5860 · Gasoline/Diesel Fuel | $645 | $1,999 | $1,354 | 67.7% | $17,221 | $17,000 | -$221 | -1.3% |
| 5880 · Employee work clothes | $845 | $750 | -$95 | -12.7% | $1,258 | $3,000 | $1,742 | 58.1% |
| Total 5800 · PARK EQUIPMENT | **$6,992** | **$9,282** | **$2,290** | 24.7% | **$122,084** | **$86,000** | **-$36,084** | -42.0% |
| 6000 · CART EXPENSE | | | | | | | | |
| 6010 · Cart Lease Expense | $0 | $0 | $0 | 0.0% | $7,302 | $8,000 | $698 | 8.7% |
| 6020 · Electricity | $2,617 | $2,051 | -$566 | -27.6% | $18,847 | $13,700 | -$5,147 | -37.6% |
| 6030 · Maintenance | $85 | $381 | $296 | 77.7% | $3,834 | $2,300 | -$1,534 | -66.7% |
| 6050 · Cart Insurance | $400 | $400 | $0 | 0.0% | $4,800 | $4,800 | $0 | 0.0% |
| 6060 · Misc. Cart Expense | $39 | $0 | -$39 | 0.0% | $95 | $0 | -$95 | 0.0% |
| Total 6000 · CART EXPENSE | **$3,141** | **$2,832** | **-$309** | -10.9% | **$34,879** | **$28,800** | **-$6,078** | -21.1% |
| 6500 · TENNIS | | | | | | | | |
| 6510 ·Professional Services | $0 | $0 | $0 | 0.0% | $2,000 | $0 | -$2,000 | |
| 6530 ·Supplies | $0 | $0 | $0 | 0.0% | $514 | $0 | -$514 | 0.0% |
| 6570 ·Other Expense | $0 | $0 | $0 | 0.0% | $359 | $0 | -$359 | |
| Total 6500 · TENNIS | **$0** | **$0** | **$0** | 0.0% | **$2,873** | **$0** | **-$2,873** | 0.0% |
| **TOTAL OPERATIONAL EXPENSE** | **$190,024** | **$194,690** | **$4,667** | 2.4% | **$1,912,364** | **$1,846,031** | **-$66,333** | -3.6% |
| **TOTAL OPERATIONAL NET INCOME** | **$220,321** | **$151,160** | **$69,161** | 45.8% | **$607,355** | **$415,875** | **$191,480** | 46.0% |
| Restructured City Debt | $14,934 | $12,394 | -$2,540 | -20.5% | $126,878 | $113,010 | -$13,868 | -12.3% |
| Commercial Debt | $42,172 | $26,000 | -$16,172 | -62.2% | $158,165 | $168,422 | $10,257 | 6.1% |
| **Total BS Debt Payments** | **$57,106** | **$38,394** | **-$18,712** | -48.7% | **$285,044** | **$281,432** | **-$3,612** | -1.3% |
| **NET INCOME BEFORE CAPITAL EXPENSE** | **$220,321** | **$151,160** | **$69,161** | 45.8% | **$607,355** | **$415,875** | **$191,480** | 46.0% |
| 8000 · OTHER EXPENSE | | | | | | | | |
| 8000 · Depreciation/Amortization | | | | | | | | |
| 8000 · Depreciation/Amortization Non Cash | $68,878 | $23,750 | -$45,128 | -190.0% | $414,608 | $285,000 | -$129,608 | -45.5% |
| 8001 · Capital projects | | | | | | | | |
| 8100 - Capital Proj Cash | -$266,400 | $14,000 | $280,400 | 2002.9% | $0 | $274,000 | $274,000 | 100.0% |
| 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 | -$40,415 | $0 | $40,415 | 0.0% | -$41,865 | $0 | $41,865 | 0.0% |
| Total 8000 · OTHER EXPENSE | $28,462 | $23,750 | $275,687 | -19.8% | $372,743 | $285,000 | $186,257 | -30.8% |
| **NET INCOME** | **$191,859** | **$127,410** | **$64,449** | 50.6% | **$234,613** | **$130,875** | **$103,737** | 79.3% |

# OAK HILLS PARK AUTHORITY
## Balance Sheet FY24
### As of June 30, 2024

| | Total | | | |
|---|---|---|---|---|
| | As of Jun 30, 2024 | As of Jun 30, 2023 (PY) | Change | % Change |
| ASSETS | | | | |
| Current Assets | | | | |
| Bank Accounts | | | | |
| 1000 Cash | | | | |
| 1021 NBT Money Market | 305,533.44 | 632,070.91 | -326,537.47 | -51.66% |
| 1022 NBT Payment Account | -51,042.07 | -23,010.72 | -28,031.35 | -121.82% |
| 1023 NBT Rent Escrow Sec Apt Right | 1,801.00 | 1,801.00 | 0.00 | 0.00% |
| 1024 NBT Capital Reserve Savings Account | 6,959.87 | 32,853.09 | -25,893.22 | -78.82% |
| 1030 Chase Platinum Checking | 10.00 | 0.00 | 10.00 | |
| 1031 Chase CD | 233,525.26 | 0.00 | 233,525.26 | |
| 1040 Bankwell Money Market | 211,096.49 | 0.00 | 211,096.49 | |
| 1041 Bankwell Capital Reserve Savings Account | 46,099.40 | 0.00 | 46,099.40 | |
| 1050 Petty | 1,420.00 | 1,400.00 | 20.00 | 1.43% |
| **Total 1000 Cash** | **$ 755,403.39** | **$ 645,114.28** | **$ 110,289.11** | **17.10%** |
| **Total Bank Accounts** | **$ 755,403.39** | **$ 645,114.28** | **$ 110,289.11** | **17.10%** |
| Other Current Assets | | | | |
| 1100 Inventory | 85,845.27 | 103,314.03 | -17,468.76 | -16.91% |
| 1200 Receivables | 15,114.50 | 35,967.72 | -20,853.22 | -57.98% |
| 1203 Allowance for Bad Debts | 0.00 | -9,507.96 | 9,507.96 | 100.00% |
| 1300 Prepaid Expenses | 45,447.11 | 44,102.50 | 1,344.61 | 3.05% |
| 1400 Deposits | 557.00 | 557.00 | 0.00 | 0.00% |
| **Total Other Current Assets** | **$ 146,963.88** | **$ 174,433.29** | **-$ 27,469.41** | **-15.75%** |
| **Total Current Assets** | **$ 902,367.27** | **$ 819,547.57** | **$ 82,819.70** | **10.11%** |
| Fixed Assets | | | | |
| 1500 Fixed Assets | | | | |
| 1505 Machinery and Equipment | 1,864,940.88 | 1,738,987.71 | 125,953.17 | 7.24% |
| 1510 Accumulated Depreciation/Amort. | -4,849,796.50 | -4,455,227.10 | -394,569.40 | -8.86% |
| 1520 Furniture & Fixtures | 47,635.23 | 47,635.23 | 0.00 | 0.00% |
| 1560 Leasehold Improvements | 208,813.40 | 162,997.83 | 45,815.57 | 28.11% |
| 1561 Park Improvements | 2,412,278.72 | 2,168,049.89 | 244,228.83 | 11.26% |
| 1562 Restaurant | 2,277,134.66 | 2,277,134.66 | 0.00 | 0.00% |
| 1565 Amortize Leasehold Improvements | -211,088.27 | -191,050.00 | -20,038.27 | -10.49% |
| **Total 1500 Fixed Assets** | **$ 1,749,918.12** | **$ 1,748,528.22** | **$ 1,389.90** | **0.08%** |
| **Total Fixed Assets** | **$ 1,749,918.12** | **$ 1,748,528.22** | **$ 1,389.90** | **0.08%** |
| **TOTAL ASSETS** | **$ 2,652,285.39** | **$ 2,568,075.79** | **$ 84,209.60** | **3.28%** |
| LIABILITIES AND EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 *Accounts Payable | 46,830.23 | 58,411.45 | -11,581.22 | -19.83% |

| | | | | |
|---|---|---|---|---|
| Total Accounts Payable | $ 46,830.23 | $ 58,411.45 | -$ 11,581.22 | -19.83% |
| Other Current Liabilities | | | | |
| 2051 Accounts Payable - OHMGA Revenue | 9.99 | 180.00 | -170.01 | -94.45% |
| 2100 Accrued Payroll | 35,761.42 | 24,252.37 | 11,509.05 | 47.46% |
| 2104 Accrued retirement contribution | 150.53 | 131.88 | 18.65 | 14.14% |
| 2105 Accrued Vacation Pay | 22,768.54 | 21,320.54 | 1,448.00 | 6.79% |
| 2200 Accrued Expenses | 42,959.50 | 38,117.50 | 4,842.00 | 12.70% |
| 2210 Security Deposits - Tenants | | | | |
| 2212 Security Dep - Apt 2 Right | 1,800.00 | 1,800.00 | 0.00 | 0.00% |
| 2213 Sec Deposit - Restaurant | 0.00 | 999.00 | -999.00 | -100.00% |
| Total 2210 Security Deposits - Tenants | $ 1,800.00 | $ 2,799.00 | -$ 999.00 | -35.69% |
| 2250 Deferred Revenue | | | | |
| 2251 Tournament Deposits | 7,480.00 | 7,450.00 | 30.00 | 0.40% |
| 2253 Deferred Tennis Revenue | 27,900.00 | 11,734.00 | 16,166.00 | 137.77% |
| 2254 Other Deferred | 128,857.49 | 119,166.75 | 9,690.74 | 8.13% |
| Total 2250 Deferred Revenue | $ 164,237.49 | $ 138,350.75 | $ 25,886.74 | 18.71% |
| 2400 Cart Sales Tax Due | 5,776.00 | 4,537.00 | 1,239.00 | 27.31% |
| Total Other Current Liabilities | $ 273,463.47 | $ 229,689.04 | $ 43,774.43 | 19.06% |
| Total Current Liabilities | $ 320,293.70 | $ 288,100.49 | $ 32,193.21 | 11.17% |
| Long-Term Liabilities | | | | |
| 2701 Consolidated City Debt | 1,688,271.57 | 1,815,149.99 | -126,878.42 | -6.99% |
| 2772 Wells Fargo 2017 Aera-Vator | 0.00 | 197.16 | -197.16 | -100.00% |
| 2776 Wells Fargo MTE 2018 TurfCo Blower | 0.00 | 927.56 | -927.56 | -100.00% |
| 2777 DLL Finance Club Car CA502 Utility Cart | 0.00 | 1,533.25 | -1,533.25 | -100.00% |
| 2778 Wells Fargo Used Kubota Tractor Mini Ex | 2,217.96 | 8,611.56 | -6,393.60 | -74.24% |
| 2779 Wells Fargo Groundsmaster Mower and Procore Aeration | 16,816.77 | 28,797.70 | -11,980.93 | -41.60% |
| 2780 DLL Club Car 2021 Cart Fleet | 97,305.28 | 170,284.24 | -72,978.96 | -42.86% |
| 2781 GPSi Visage Software 2021 Cart Fleet | 16,320.00 | 40,800.00 | -24,480.00 | -60.00% |
| 2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers | 85,868.60 | 107,988.93 | -22,120.33 | -20.48% |
| 2783 Wells Fargo 2 Baroness LM315GC Greens Mowers | 55,912.92 | 69,519.27 | -13,606.35 | -19.57% |
| 2784 Wells Fargo 2023 Spreader Trailer Roller | 35,600.35 | 0.00 | 35,600.35 | |
| 2785 Wells Fargo Lastec 2023 Rotary Mower | 62,899.98 | 0.00 | 62,899.98 | |
| Total Long-Term Liabilities | $ 2,061,213.43 | $ 2,243,809.66 | -$ 182,596.23 | -8.14% |
| Total Liabilities | $ 2,381,507.13 | $ 2,531,910.15 | -$ 150,403.02 | -5.94% |
| Equity | | | | |
| 3900 Retained Earnings | 36,165.64 | -307,610.18 | 343,775.82 | 111.76% |
| Net Income | 234,612.62 | 343,775.82 | -109,163.20 | -31.75% |
| Total Equity | $ 270,778.26 | $ 36,165.64 | $ 234,612.62 | 648.72% |
| TOTAL LIABILITIES AND EQUITY | $ 2,652,285.39 | $ 2,568,075.79 | $ 84,209.60 | 3.28% |

# OAK HILLS PARK AUTHORITY
## P&L - Current Month Vs. Prior Year Month
### June 2024

| | Total | | | |
|---|---|---|---|---|
| | Jun 2024 | Jun 2023 (PY) | Change | % Change |
| Income | | | | |
| 4000 REVENUES | | | | |
| 4001 Golf Revenue | | | | |
| 4010 Golf Fees | 266,910.24 | 222,492.18 | 44,418.06 | 19.96% |
| 4020 I.D. Cards | 9,052.50 | 8,772.50 | 280.00 | 3.19% |
| 4025 Season Pass | 9,731.67 | 8,441.12 | 1,290.55 | 15.29% |
| 4030 Tournament Fees | 21,852.00 | 25,833.00 | -3,981.00 | -15.41% |
| 4050 Cart Revenue | 79,678.00 | 71,443.57 | 8,234.43 | 11.53% |
| 4060 Golf Revenue - Gift Certif. | 4,249.00 | 3,355.00 | 894.00 | 26.65% |
| 4070 Gift & Rain Checks Redeemed | -3,632.00 | -3,127.00 | -505.00 | -16.15% |
| **Total 4001 Golf Revenue** | **$ 387,841.41** | **$ 337,210.37** | **$ 50,631.04** | **15.01%** |
| 4100 Tennis Revenue | 9,300.00 | 8,800.00 | 500.00 | 5.68% |
| 4200 Rental Income | 1,800.00 | 0.00 | 1,800.00 | |
| 4300 Investment Income | 2,521.63 | 471.84 | 2,049.79 | 434.42% |
| 4400 Misc. Income | 2,459.88 | 1,615.29 | 844.59 | 52.29% |
| 4600 Restaurant Income | 6,422.00 | 4,000.00 | 2,422.00 | 60.55% |
| **Total 4000 REVENUES** | **$ 410,344.92** | **$ 352,097.50** | **$ 58,247.42** | **16.54%** |
| **Total Income** | **$ 410,344.92** | **$ 352,097.50** | **$ 58,247.42** | **16.54%** |
| **Gross Profit** | **$ 410,344.92** | **$ 352,097.50** | **$ 58,247.42** | **16.54%** |
| Expenses | | | | |
| 5000 PERSONNEL EXPENSE | | | | |
| 5010 Management Salary | 22,634.73 | 13,846.16 | 8,788.57 | 63.47% |
| 5030 Operations | 38,122.95 | 36,581.77 | 1,541.18 | 4.21% |
| 5040 Operations O/T | 0.00 | 133.15 | -133.15 | -100.00% |
| 5050 Course Personnel | 27,203.05 | 28,271.38 | -1,068.33 | -3.78% |
| 5060 Course Personnel O/T | 713.78 | 347.22 | 366.56 | 105.57% |
| 5070 Seasonal Personnel | 21,615.41 | 15,458.95 | 6,156.46 | 39.82% |
| 5080 Seasonal Personnel O/T | -27.16 | -27.65 | 0.49 | 1.77% |
| **Total 5000 PERSONNEL EXPENSE** | **$ 110,262.76** | **$ 94,610.98** | **$ 15,651.78** | **16.54%** |
| 5200 EMPLOYEE BENEFITS | | | | |
| 5210 Payroll Taxes | 7,843.06 | 7,187.60 | 655.46 | 9.12% |
| 5230 State Unemployment | 2,554.37 | 2,702.86 | -148.49 | -5.49% |
| 5250 Health Insurance | 2,328.01 | 2,187.36 | 140.65 | 6.43% |
| 5260 Workmans Compensation | 1,855.42 | 2,598.01 | -742.59 | -28.58% |
| 5270 Retirement Plans | 501.49 | 567.05 | -65.56 | -11.56% |
| **Total 5200 EMPLOYEE BENEFITS** | **$ 15,082.35** | **$ 15,242.88** | **-$ 160.53** | **-1.05%** |
| 5400 ADMINISTRATIVE EXPENSES | | | | |
| 5420 Telephone | 277.32 | 879.30 | -601.98 | -68.46% |
| 5430 Professional Fees | 5,500.00 | 3,000.00 | 2,500.00 | 83.33% |
| 5436 Advertising | 665.35 | 993.72 | -328.37 | -33.04% |

| | | | | |
|---|---|---|---|---|
| 5440 Office Expense | 3,535.20 | 2,493.28 | 1,041.92 | 41.79% |
| 5441 Bank Charges | 0.00 | 28.53 | -28.53 | -100.00% |
| 5442 Credit Card Fees | 7,273.06 | 7,052.41 | 220.65 | 3.13% |
| 5445 Postage | 68.00 | 0.00 | 68.00 | |
| 5450 Training and Dues | 945.00 | 0.00 | 945.00 | |
| 5461 Authority Secretarial Services | 140.00 | 120.00 | 20.00 | 16.67% |
| 5469 Other Outside Services | 754.55 | 669.95 | 84.60 | 12.63% |
| 5470 Other Administrative | 785.25 | 572.58 | 212.67 | 37.14% |
| 5480 Utilities | -1,703.67 | 1,503.78 | -3,207.45 | -213.29% |
| 5499 Bad Debt Expense | 0.00 | 9,507.96 | -9,507.96 | -100.00% |
| 5500 Liability Insurance | 9,663.51 | 8,670.81 | 992.70 | 11.45% |
| 5520 Interest Expense | 1,379.62 | 1,052.07 | 327.55 | 31.13% |
| **Total 5400 ADMINISTRATIVE EXPENSES** | **$ 29,283.19** | **$ 36,544.39** | **-$ 7,261.20** | **-19.87%** |
| 5600 SALES AND OPERATIONS | | | | |
| 5630 Golf Genius Software | 308.33 | 775.00 | -466.67 | -60.22% |
| 5640 Golf Pro Supplies | 754.46 | 80.60 | 673.86 | 836.05% |
| 5680 Golf Pro Work Clothes | 101.91 | 414.77 | -312.86 | -75.43% |
| **Total 5600 SALES AND OPERATIONS** | **$ 1,164.70** | **$ 1,270.37** | **-$ 105.67** | **-8.32%** |
| 5700 PARK MAINTENANCE | | | | |
| 5710 Water | 6,325.03 | 8,244.75 | -1,919.72 | -23.28% |
| 5715 Nature and Open Space | 227.58 | 888.02 | -660.44 | -74.37% |
| 5720 Heating Fuel | -137.00 | 1,849.79 | -1,986.79 | -107.41% |
| 5730 Grounds Maintenance | 2,683.50 | 404.51 | 2,278.99 | 563.40% |
| 5750 Agriculture and Chemicals | | | | |
| 5751 Agriculture&Chemicals-Purchased | -3,896.00 | 0.00 | -3,896.00 | |
| 5752 Agriculture/Chemicals Utilized | 13,909.10 | 16,445.91 | -2,536.81 | -15.43% |
| **Total 5750 Agriculture and Chemicals** | **$ 10,013.10** | **$ 16,445.91** | **-$ 6,432.81** | **-39.11%** |
| 5760 Irrigation Maintenance | 4,431.75 | 1,065.91 | 3,365.84 | 315.77% |
| 5770 Consumable Tools | 543.07 | 0.00 | 543.07 | |
| 5795 Janitorial Supplies | 10.61 | 0.00 | 10.61 | |
| 5800 Equipment Maintenance | 3,126.64 | 1,421.78 | 1,704.86 | 119.91% |
| 5820 Building Maintenance | 2,374.62 | 3,860.71 | -1,486.09 | -38.49% |
| 5840 Small Equipment | 0.00 | 145.22 | -145.22 | -100.00% |
| 5860 Gasoline/Diesel Fuel | 645.13 | 2,685.10 | -2,039.97 | -75.97% |
| 5880 Employee work clothes | 845.23 | 40.99 | 804.24 | 1962.04% |
| **Total 5700 PARK MAINTENANCE** | **$ 31,089.26** | **$ 37,052.69** | **-$ 5,963.43** | **-16.09%** |
| 6000 CART EXPENSE | | | | |
| 6020 Electricity | 2,617.04 | 2,319.40 | 297.64 | 12.83% |
| 6030 Maintenance | 85.01 | 1,075.54 | -990.53 | -92.10% |
| 6050 Cart Insurance | 400.00 | 400.00 | 0.00 | 0.00% |
| 6060 Misc. Cart Expense | 39.30 | 0.00 | 39.30 | |
| **Total 6000 CART EXPENSE** | **$ 3,141.35** | **$ 3,794.94** | **-$ 653.59** | **-17.22%** |
| **Total Expenses** | **$ 190,023.61** | **$ 188,516.25** | **$ 1,507.36** | **0.80%** |
| **Net Operating Income** | **$ 220,321.31** | **$ 163,581.25** | **$ 56,740.06** | **34.69%** |
| Other Income | | | | |
| 7002 Capital Contribution | 40,415.20 | 26,751.88 | 13,663.32 | 51.07% |
| **Total Other Income** | **$ 40,415.20** | **$ 26,751.88** | **$ 13,663.32** | **51.07%** |

| | | | | |
|---|---|---|---|---|
| **Other Expenses** | | | | |
| **8000 Depreciation/Amortization** | 68,877.67 | 106,739.99 | -37,862.32 | -35.47% |
| **8001 Capital projects** | | | | |
| **8100 Capital Projects - Cash** | -266,399.94 | -106,155.37 | -160,244.57 | -150.95% |
| **Total 8001 Capital projects** | **-$ 266,399.94** | **-$ 106,155.37** | **-$ 160,244.57** | **-150.95%** |
| **Total Other Expenses** | **-$ 197,522.27** | **$ 584.62** | **-$ 198,106.89** | **-33886.44%** |
| **Net Other Income** | **$ 237,937.47** | **$ 26,167.26** | **$ 211,770.21** | **809.29%** |
| **Net Income** | **$ 458,258.78** | **$ 189,748.51** | **$ 268,510.27** | **141.51%** |

# OAK HILLS PARK AUTHORITY
## P&L - Current YTD Vs. Prior YTD
### July 2023 - June 2024

| | Total | | | |
|---|---|---|---|---|
| | Jul 2023 - Jun 2024 | Jul 2022 - Jun 2023 (PY) | Change | % Change |
| Income | | | | |
| 4000 REVENUES | | | | |
| 4001 Golf Revenue | | | | |
| 4010 Golf Fees | 1,549,721.02 | 1,448,519.12 | 101,201.90 | 6.99% |
| 4020 I.D. Cards | 149,273.50 | 143,057.50 | 6,216.00 | 4.35% |
| 4025 Season Pass | 107,546.76 | 105,854.22 | 1,692.54 | 1.60% |
| 4030 Tournament Fees | 113,912.00 | 113,469.00 | 443.00 | 0.39% |
| 4050 Cart Revenue | 457,081.85 | 441,983.09 | 15,098.76 | 3.42% |
| 4060 Golf Revenue - Gift Certif. | 23,652.00 | 20,686.00 | 2,966.00 | 14.34% |
| 4070 Gift & Rain Checks Redeemed | -19,496.00 | -18,187.00 | -1,309.00 | -7.20% |
| **Total 4001 Golf Revenue** | **$ 2,381,691.13** | **$ 2,255,381.93** | **$ 126,309.20** | **5.60%** |
| 4100 Tennis Revenue | 45,000.00 | 42,800.00 | 2,200.00 | 5.14% |
| 4101 Tennis Program Revenues | 4,667.34 | 0.00 | 4,667.34 | |
| **Total 4100 Tennis Revenue** | **$ 49,667.34** | **$ 42,800.00** | **$ 6,867.34** | **16.05%** |
| 4200 Rental Income | 21,600.00 | 1,800.00 | 19,800.00 | 1100.00% |
| 4300 Investment Income | 18,585.68 | 2,065.80 | 16,519.88 | 799.68% |
| 4400 Misc. Income | 12,552.66 | 14,347.03 | -1,794.37 | -12.51% |
| 4600 Restaurant Income | 35,622.00 | 58,916.06 | -23,294.06 | -39.54% |
| **Total 4000 REVENUES** | **$ 2,519,718.81** | **$ 2,375,310.82** | **$ 144,407.99** | **6.08%** |
| **Total Income** | **$ 2,519,718.81** | **$ 2,375,310.82** | **$ 144,407.99** | **6.08%** |
| **Gross Profit** | **$ 2,519,718.81** | **$ 2,375,310.82** | **$ 144,407.99** | **6.08%** |
| Expenses | | | | |
| 5000 PERSONNEL EXPENSE | | | | |
| 5010 Management Salary | 260,239.39 | 169,185.01 | 91,054.38 | 53.82% |
| 5011 Management Salary - Contractor | 0.00 | 0.00 | 0.00 | |
| **Total 5010 Management Salary** | **$ 260,239.39** | **$ 169,185.01** | **$ 91,054.38** | **53.82%** |
| 5030 Operations | 274,658.93 | 238,843.94 | 35,814.99 | 15.00% |
| 5040 Operations O/T | 85.57 | 921.00 | -835.43 | -90.71% |
| 5050 Course Personnel | 313,737.78 | 311,269.36 | 2,468.42 | 0.79% |
| 5060 Course Personnel O/T | 4,920.62 | 1,787.42 | 3,133.20 | 175.29% |
| 5070 Seasonal Personnel | 159,933.75 | 116,303.11 | 43,630.64 | 37.51% |
| 5075 Outside Seasonal Personnel | 870.99 | 29,003.97 | -28,132.98 | -97.00% |
| 5080 Seasonal Personnel O/T | 1,035.25 | 795.60 | 239.65 | 30.12% |
| **Total 5000 PERSONNEL EXPENSE** | **$ 1,015,482.28** | **$ 868,109.41** | **$ 147,372.87** | **16.98%** |
| 5200 EMPLOYEE BENEFITS | | | | |
| 5210 Payroll Taxes | 71,080.79 | 63,492.58 | 7,588.21 | 11.95% |
| 5230 State Unemployment | 23,458.16 | 24,046.57 | -588.41 | -2.45% |
| 5250 Health Insurance | 27,171.38 | 28,451.43 | -1,280.05 | -4.50% |
| 5260 Workmans Compensation | 16,300.17 | 20,581.58 | -4,281.41 | -20.80% |

| | | | | |
|---|---|---|---|---|
| 5270 Retirement Plans | 5,952.78 | 6,825.35 | -872.57 | -12.78% |
| Total 5200 EMPLOYEE BENEFITS | $ 143,963.28 | $ 143,397.51 | $ 565.77 | 0.39% |
| 5400 ADMINISTRATIVE EXPENSES | | | | |
| 5420 Telephone | 8,843.48 | 12,674.39 | -3,830.91 | -30.23% |
| 5430 Professional Fees | 40,722.95 | 34,768.96 | 5,953.99 | 17.12% |
| 5436 Advertising | 9,867.58 | 10,581.10 | -713.52 | -6.74% |
| 5440 Office Expense | 25,517.19 | 19,761.26 | 5,755.93 | 29.13% |
| 5441 Bank Charges | 73.74 | 257.22 | -183.48 | -71.33% |
| 5442 Credit Card Fees | 52,693.23 | 49,529.75 | 3,163.48 | 6.39% |
| 5445 Postage | 200.00 | 123.00 | 77.00 | 62.60% |
| 5450 Training and Dues | 3,646.00 | 2,278.00 | 1,368.00 | 60.05% |
| 5451 Travel Expenses | 148.30 | 0.00 | 148.30 | |
| Total 5450 Training and Dues | $ 3,794.30 | $ 2,278.00 | $ 1,516.30 | 66.56% |
| 5461 Authority Secretarial Services | 2,010.00 | 1,490.00 | 520.00 | 34.90% |
| 5469 Other Outside Services | 8,654.58 | 7,559.57 | 1,095.01 | 14.49% |
| 5470 Other Administrative | 12,187.73 | 8,770.15 | 3,417.58 | 38.97% |
| 5480 Utilities | 56,938.02 | 54,886.31 | 2,051.71 | 3.74% |
| 5499 Bad Debt Expense | 12,329.62 | 9,507.96 | 2,821.66 | 29.68% |
| 5500 Liability Insurance | 108,999.51 | 96,700.93 | 12,298.58 | 12.72% |
| 5520 Interest Expense | 16,591.27 | 7,247.06 | 9,344.21 | 128.94% |
| Total 5400 ADMINISTRATIVE EXPENSES | $ 359,423.20 | $ 316,135.66 | $ 43,287.54 | 13.69% |
| 5600 SALES AND OPERATIONS | | | | |
| 5630 Golf Genius Software | 2,783.33 | 2,050.00 | 733.33 | 35.77% |
| 5640 Golf Pro Supplies | 4,265.50 | 6,417.72 | -2,152.22 | -33.54% |
| 5680 Golf Pro Work Clothes | 1,125.60 | 1,419.02 | -293.42 | -20.68% |
| Total 5600 SALES AND OPERATIONS | $ 8,174.43 | $ 9,886.74 | -$ 1,712.31 | -17.32% |
| 5700 PARK MAINTENANCE | | | | |
| 5710 Water | 34,787.09 | 81,372.07 | -46,584.98 | -57.25% |
| 5715 Nature and Open Space | 875.88 | 1,753.97 | -878.09 | -50.06% |
| 5720 Heating Fuel | 14,878.52 | 18,625.80 | -3,747.28 | -20.12% |
| 5730 Grounds Maintenance | 31,497.29 | 15,309.39 | 16,187.90 | 105.74% |
| 5740 Tree Maintenance | 4,750.00 | 4,419.56 | 330.44 | 7.48% |
| 5750 Agriculture and Chemicals | | | | |
| 5751 Agriculture&Chemicals-Purchased | 105,257.71 | 103,969.96 | 1,287.75 | 1.24% |
| 5752 Agriculture/Chemicals Utilized | 17,468.76 | -18,545.91 | 36,014.67 | 194.19% |
| Total 5750 Agriculture and Chemicals | $ 122,726.47 | $ 85,424.05 | $ 37,302.42 | 43.67% |
| 5760 Irrigation Maintenance | 9,774.70 | 13,142.35 | -3,367.65 | -25.62% |
| 5770 Consumable Tools | 2,711.72 | 3,544.18 | -832.46 | -23.49% |
| 5780 Tee and Green Supplies | 3,416.69 | 5,175.48 | -1,758.79 | -33.98% |
| 5795 Janitorial Supplies | 66.27 | 301.72 | -235.45 | -78.04% |
| 5800 Equipment Maintenance | 40,627.98 | 30,547.76 | 10,080.22 | 33.00% |
| 5810 Equipment Rental | 300.81 | 0.00 | 300.81 | |
| 5820 Building Maintenance | 61,656.28 | 35,344.80 | 26,311.48 | 74.44% |
| 5840 Small Equipment | 1,019.98 | 1,846.74 | -826.76 | -44.77% |
| 5860 Gasoline/Diesel Fuel | 17,221.48 | 18,264.13 | -1,042.65 | -5.71% |
| 5880 Employee work clothes | 1,257.87 | 891.69 | 366.18 | 41.07% |
| Total 5700 PARK MAINTENANCE | $ 347,569.03 | $ 315,963.69 | $ 31,605.34 | 10.00% |

| | | | | |
|---|---|---|---|---|
| **6000 CART EXPENSE** | | | | |
| **6010 Cart Lease Expense** | 7,302.22 | 7,916.17 | -613.95 | -7.76% |
| **6020 Electricity** | 18,847.08 | 15,366.40 | 3,480.68 | 22.65% |
| **6030 Maintenance** | 3,833.82 | 2,569.31 | 1,264.51 | 49.22% |
| **6050 Cart Insurance** | 4,800.00 | 4,800.00 | 0.00 | 0.00% |
| **6060 Misc. Cart Expense** | 95.40 | | 95.40 | |
| **Total 6000 CART EXPENSE** | **$ 34,878.52** | **$ 30,651.88** | **$ 4,226.64** | **13.79%** |
| **6500 TENNIS** | | | | |
| **6510 Professional Services** | 2,000.00 | 0.00 | 2,000.00 | |
| **6530 Supplies** | 513.79 | 0.00 | 513.79 | |
| **6570 Other Expense** | 359.00 | 0.00 | 359.00 | |
| **Total 6500 TENNIS** | **$ 2,872.79** | **$ 0.00** | **$ 2,872.79** | |
| **Total Expenses** | **$ 1,912,363.53** | **$ 1,684,144.89** | **$ 228,218.64** | **13.55%** |
| **Net Operating Income** | **$ 607,355.28** | **$ 691,165.93** | **-$ 83,810.65** | **-12.13%** |
| **Other Income** | | | | |
| **7002 Capital Contribution** | 41,865.01 | 26,751.88 | 15,113.13 | 56.49% |
| **Total Other Income** | **$ 41,865.01** | **$ 26,751.88** | **$ 15,113.13** | **56.49%** |
| **Other Expenses** | | | | |
| **8000 Depreciation/Amortization** | 414,607.67 | 377,141.99 | 37,465.68 | 9.93% |
| **8001 Capital projects** | | | | |
| **8100 Capital Projects - Cash** | 0.00 | 0.00 | 0.00 | |
| **Total 8001 Capital projects** | **$ 0.00** | **$ 0.00** | **$ 0.00** | |
| **8006 Disposed Assets** | 0.00 | -3,000.00 | 3,000.00 | 100.00% |
| **Total Other Expenses** | **$ 414,607.67** | **$ 374,141.99** | **$ 40,465.68** | **10.82%** |
| **Net Other Income** | **-$ 372,742.66** | **-$ 347,390.11** | **-$ 25,352.55** | **-7.30%** |
| **Net Income** | **$ 234,612.62** | **$ 343,775.82** | **-$ 109,163.20** | **-31.75%** |

## OAK HILLS SALES ANALYSIS JUNE 2024 FISCAL REPORT

| Description | Jun-24 | Jun-23 | Inc/(Dec) | YTD FY24 | YTD FY23 | Inc/(Dec) |
|---|---|---|---|---|---|---|
| Revenue Rounds | 7,247 | 6,784 | 6.8% | 44,646 | 42,785 | 4.3% |
| Season Pass Rounds | 285 | 229 | 24.5% | 2,205 | 2,746 | -19.7% |
| POS System Servicer Rounds | 290 | 251 | 15.5% | 2,399 | 2,299 | 4.3% |
| Barter Rounds | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| Comp Rounds | 5 | 0 | 0.0% | 9 | 0 | 0.0% |
| Total All Rounds | 7,827 | 7,264 | 7.8% | 49,259 | 47,830 | 3.0% |
| | | | | | | |
| Total Carts | 4,571 | 4,134 | 10.6% | 26,195 | 25,385 | 3.2% |
| Total Golf ID Cards | 81 | 87 | -6.9% | 1,163 | 1,159 | 0.3% |
| Total Season Passes | 0 | 0 | 0.0% | 52 | 46 | 13.0% |
| Total Gift Cards | 41 | 41 | 0.0% | 295 | 316 | -6.6% |
| Total GPS Ad Sales | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | | | | | |
| Total $ Revenue Rounds | $284,393 | $250,770 | 13.4% | $1,757,447 | $1,563,295 | 12.4% |
| Total Carts $ | $84,746 | $75,981 | 11.5% | $486,134 | $470,047 | 3.4% |
| Total Golf ID Cards $ | $10,760 | $10,490 | 2.6% | $151,021 | $144,765 | 4.3% |
| Total Season Pass $ | $0 | $0 | 0.0% | $115,290 | $99,520 | 15.8% |
| Total Gift Cards $ | $4,249 | $3,355 | 26.6% | $24,786 | $22,746 | 9.0% |
| Total GPS Advertising $ | $0 | $0 | 0.0% | $0 | $0 | 0.0% |
| Rain Chks/Gift Cards Redeemed | -$3,632 | -$3,127 | 16.1% | -$17,937 | -$18,151 | -1.2% |
| | **$380,516** | **$337,469** | **12.8%** | **$2,516,741** | **$2,282,223** | **10.3%** |
| | | | | | | |
| $ Revenue/Revenue Round | **$39.24** | **$36.96** | 6.2% | **$39.36** | **$36.54** | 7.7% |
| Carts/Revenue Round | **63.1%** | **60.9%** | 3.5% | **58.7%** | **59.3%** | -1.1% |
| Cart $/Revenue Round | **$11.69** | **$11.20** | 4.4% | **$10.89** | **$10.99** | -0.9% |
| Cart $/Cart Round | **$18.54** | **$18.38** | 0.9% | **$18.56** | **$18.52** | 0.2% |
| ID Card $/Card | **$132.84** | **$120.57** | 10.2% | **$129.85** | **$124.91** | 4.0% |
| | | | | | | |
| Resident Adult 18 Rounds | 552 | 818 | -32.5% | 4,709 | 5,768 | -18.4% |
| Resident Senior 18 Rounds | 717 | 619 | 15.8% | 3,977 | 4,745 | -16.2% |
| Junior/Golf Team 18 Rounds | 402 | 319 | 26.0% | 2,371 | 1,954 | 21.3% |
| Golf League 18 Rounds | 0 | 0 | 0.0% | 50 | 60 | -16.7% |
| Employee 18 Rounds | 134 | 97 | 38.1% | 832 | 744 | 11.8% |
| Non Resident 18 Rounds | 5,025 | 4,440 | 13.2% | 30,516 | 27,142 | 12.4% |
| Total 9 Hole Rounds | 417 | 491 | -15.1% | 2,191 | 2,372 | -7.6% |
| ***Total Revenue Rounds*** | ***7,247*** | ***6,784*** | ***6.8%*** | ***44,646*** | ***42,785*** | ***4.3%*** |
| | | | | | | |
| Resident Adult 18 Rounds $ | $20,787 | $29,711 | -30.0% | $271,579 | $197,483 | 37.5% |
| Resident Senior 18 Rounds $ | $23,251 | $15,515 | 49.9% | $114,631 | $135,626 | -15.5% |
| Junior/Golf Team 18 Rounds $ | $8,771 | $6,626 | 32.4% | $49,639 | $41,824 | 18.7% |
| Golf League 18 Rounds | $0 | $0 | 0.0% | $17 | $0 | 0.0% |
| Employee 18 Rounds $ | $882 | $670 | 31.6% | $5,649 | $5,075 | 11.3% |
| Non Resident 18 Rounds $ | $219,213 | $185,985 | 17.9% | $1,260,127 | $1,127,583 | 11.8% |
| Total 9 Hole Rounds $ | $11,488 | $12,264 | -6.3% | $55,805 | $55,705 | 0.2% |
| ***Total $ Revenue Rounds*** | ***284,393*** | ***250,770*** | ***13.4%*** | ***1,757,447*** | ***1,563,295*** | ***12.4%*** |
| | | | | | | |
| Senior Non-Resident ID | 5 | 5 | 0.0% | 98 | 85 | 15.3% |
| Adult Non-Resident ID | 3 | 3 | 0.0% | 64 | 61 | 4.9% |
| Family ID | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| **Total Non-Resident ID's** | ***8*** | ***8*** | ***0.0%*** | ***162*** | ***146*** | ***11.0%*** |
| | | | | | | |
| GolfNow Rounds | 2,770 | 2,237 | 23.8% | 13,160 | 11,130 | 18.2% |
| GolfNow Dollars | $107,745 | $85,035 | 26.7% | $587,600 | $411,045 | 43.0% |
| Dollars/Round | $38.90 | $38.01 | 2.3% | $44.65 | $36.93 | 20.9% |
| **City of Norwalk debt paydown** | **$16,817.30** | | | | | |

# OAK HILLS SALES ANALYSIS JUNE 2024 CALENDAR

| Description | Jun-24 | Jun-23 | Inc/(Dec) | YTD 2024 | YTD 2023 | Inc/(Dec) |
|---|---|---|---|---|---|---|
| Revenue Rounds | 7,247 | 6,784 | 6.8% | 19,724 | 19,408 | 1.6% |
| Season Pass Rounds | 285 | 229 | 24.5% | 1,053 | 1,124 | -6.3% |
| POS System Servicer Rounds | 290 | 251 | 15.5% | 1,251 | 1,004 | 24.6% |
| Barter Rounds | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| Comp Rounds | 5 | 0 | 0.0% | 9 | 0 | 0.0% |
| Total All Rounds | 7,827 | 7,264 | 7.8% | 22,037 | 21,536 | 2.3% |
| | | | | | | |
| Total Carts | 4,571 | 4,134 | 10.6% | 10,867 | 10,719 | 1.4% |
| Total Golf ID Cards | 81 | 87 | -6.9% | 1,045 | 1,075 | -2.8% |
| Total Season Passes | 0 | 0 | 0.0% | 52 | 45 | 15.6% |
| Total Gift Cards | 41 | 41 | 0.0% | 110 | 107 | 2.8% |
| Total GPS Ad Sales | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | | | | | |
| Total $ Revenue Rounds | $284,393 | $250,770 | 13.4% | $745,945 | $690,566 | 8.0% |
| Total Carts $ | $84,746 | $75,981 | 11.5% | $203,111 | $199,385 | 1.9% |
| Total Golf ID Cards $ | $10,760 | $10,490 | 2.6% | $140,735 | $137,030 | 2.7% |
| Total Season Pass $ | $0 | $0 | 0.0% | $115,290 | $97,395 | 18.4% |
| Total Gift Cards $ | $4,249 | $3,355 | 26.6% | $9,555 | $9,600 | -0.5% |
| Total GPS Advertising $ | $0 | $0 | 0.0% | 0 | $0 | 0.0% |
| Rain Chks/Gift Cards Redeemed | -$3,632 | -$3,127 | 16.1% | -$12,250 | -$10,358 | 18.3% |
| | **$380,516** | **$337,469** | **12.8%** | **$1,202,386** | **$1,123,618** | **7.0%** |
| | | | | | | |
| $ Revenue/Revenue Round | **$39.24** | **$36.96** | 6.2% | **$37.82** | **$35.58** | 6.3% |
| Carts/Revenue Round | **63.1%** | **60.9%** | 3.5% | **55.1%** | **55.2%** | -0.2% |
| Cart $/Revenue Round | **$11.69** | **$11.20** | 4.4% | **$10.30** | **$10.27** | 0.2% |
| Cart $/Cart Round | **$18.54** | **$18.38** | 0.9% | **$18.69** | **$18.60** | 0.5% |
| ID Card $/Card | **$132.84** | **$120.57** | 10.2% | **$134.67** | **$127.47** | 5.7% |
| | | | | | | |
| Resident Adult 18 Rounds | 552 | 818 | -32.5% | 1,573 | 2,790 | -43.6% |
| Resident Senior 18 Rounds | 717 | 619 | 15.8% | 1,865 | 1,728 | 7.9% |
| Junior/Golf Team 18 Rounds | 402 | 319 | 26.0% | 995 | 726 | 37.1% |
| Golf League 18 Rounds | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| Empl 18 Rounds | 134 | 97 | 38.1% | 361 | 336 | 7.4% |
| Non Resident 18 Rounds | 5,025 | 4,440 | 13.2% | 14,162 | 12,833 | 10.4% |
| Total 9 Hole Rounds | 417 | 491 | -15.1% | 768 | 995 | -22.8% |
| ***Total Revenue Rounds*** | ***7,247*** | ***6,784*** | ***6.8%*** | ***19,724*** | ***19,408*** | ***1.6%*** |
| | | | | | | |
| Resident Adult 18 Rounds $ | $20,787 | $29,711 | -30.0% | $58,478 | $92,178 | -36.6% |
| Resident Senior 18 Rounds $ | $23,251 | $15,515 | 49.9% | $59,210 | $45,755 | 29.4% |
| Junior/Golf Team 18 Rounds $ | $8,771 | $6,626 | 32.4% | $20,855 | $14,909 | 39.9% |
| Golf League 18 Rounds | $0 | $0 | 0.0% | $0 | $0 | 0.0% |
| Empl 18 Rounds $ | $882 | $670 | 31.6% | $2,409 | $2,329 | 3.4% |
| Non Resident 18 Rounds $ | $219,213 | $185,985 | 17.9% | $583,629 | $511,392 | 14.1% |
| Total 9 Hole Rounds $ | $11,488 | $12,264 | -6.3% | $21,364 | $24,003 | -11.0% |
| ***Total $ Revenue Rounds*** | ***284,393*** | ***250,770*** | ***13.4%*** | ***745,945*** | ***690,566*** | ***8.0%*** |
| | | | | | | |
| SR NONRES DISC | 5 | 5 | 0.0% | 87 | 85 | 2.4% |
| NONRES DISCOUNT | 3 | 3 | 0.0% | 56 | 60 | -6.7% |
| FAMILY REG | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| **Total Non-Resident ID's** | ***8*** | ***8*** | ***0.0%*** | ***143*** | ***145*** | ***-1.4%*** |
| | | | | | | |
| GolfNow Rounds | 2,770 | 2,237 | 23.8% | 8,261 | 6820 | 21.1% |
| GolfNow Dollars | $107,745 | $85,035 | 26.7% | $308,925 | $242,106 | 27.6% |
| Dollars/Round | $38.90 | $38.01 | 2.3% | $37.40 | $35.50 | 5.3% |

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## ARPA – CSFRF FORM

**Municipality: City of Norwalk**

**Contact Name: Jessica Vonashek**
**Title: Chief, Economic and Community Development**
**Email Address: jvonashek@norwalkct.gov**
**Phone Number: 203-984-1304**

**Funding Amount: $ ___1.4M_______**
(If you are utilizing funds for various projects, please identify the amounts for each project and complete a separate form for each project)

**Project Name: 6 Butler Acquisition**

**Project Description:**
The City of Norwalk will use $1.4M to purchase a 0.19 acre property at 6 Butler Street in the Wall Street/West Avenue neighborhood of Norwalk. Thirty parking spaces, located in a structured parking garage across the street, will be deeded with the parcel and included in the sale. This parcel is currently vacant.

This site is uniquely placed between several public assets and will provide a strong linkage between them all. The site is located adjacent to the pre-existing Fera Park, the Mathews Park, the Lockwood Mathews Mansion, the Stepping Stones Museum for Children, and the Center for Contemporary Printmaking. In addition, it is located across Butler Street from the Norwalk Art Space, a nonprofit art gallery and educational facility.

The goal of this purchase is to provide a connection point between the growing Wall Street/West Avenue neighborhood, which has an addition 300+ units coming online within the next twelve months and the public and nonprofit entities listed above. The purchase of the parcel will allow for the City to expand Fera Park, provide additional parking spaces (structured and non-structured) for public patrons, which can also be utilized by the Norwalk Art Space, as well as provide an additional connection, besides the intersection of West Avenue and Connecticut Avenue for traffic.

These improvements will be beneficial to all Norwalk residents, as well as non-residents that come to the City to visit the above organizations and amenities.

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**Project Detail:**
Please see Project Description above.

**Project Timeline:**
The goal for this project is to seek Land Use Committee, Planning and Zoning Commission, and Common Council approval in September 2024. With those approvals in place, the city would have the legal team draw up contracting for the purchase and closing of the property, which we anticipate being completed by the end of November.

The City commits to having a signed contract in place for the $1.4M purchase of 6 Butler by no later than December 31, 2024.

**Equity Efforts:**
The purchase of 6 Butler supports connectivity and mobility in the City of Norwalk. This purchase wil allow residents and non-residents to have easier access to city amenities. The additional entrance into Mathews Park will allow for easier pedestrian and cyclist access, with direct access to hundreds of new residential housing units being built in the neighborhood, supported through the city's sidewalk and bike lane infrastructure.

**Community Engagement Efforts:**
The purchase of this site is aligned with requests from the Norwalk Art Space, Stepping Stones Museum, Lockwood Mathews Mansion, and others in the neighborhood.

In addition, the purchase of this site will need to go through a set of local approvals, outlined above in the "Timeline" response. This process provides transparency to the public for the purchase, but also provides an opportunity for public comment and feedback at each of the approval stages.

**Program Goals:**
The purchase of this parcel is to provide connectivity and mobility to a growing neighborhood. Norwalk has focused on sidewalk and bike lane installation, as well as making investments in the Norwalk River Valley Trail. This purchase will allow for a greater connection for those looking to visit the park and the surrounding amenities. We will be able to install bike racks that will promote alternate forms of transportation. The utilization of 6 Butler will also allow for an

alternative access point which may provide for safer access than the signalized intersection at West Avenue and Connecticut Avenue.

In addition, the purchase of 6 Butler will allow us an opportunity to increase our tree canopy, with the slight expansion of Fera Park on Butler Street. It will also allow us to plant shrubbery along the entrance and provide for a welcoming entrance into Mathews Park.\

Indicators may include, but are not limited to: increased park land, increased tree inventory, increased tree canopy, increased bike rack installations, increased parking opportunities, parking utilization, park visitation, increased attendance at Stepping Stones Museum for Children, Lockwood Mathews Mansion, the Norwalk Arts Space and the Center for Contemporary Printmaking.

**Capital Expenditures:**

- This project does not include an additional capital expenditure.

**TYPE OF CAPITAL EXPENDITURE LIST:**

- Acquisition of equipment for COVID-19 prevention and treatment
- Adaptions to congregate living facilities
- Affordable housing, supportive housing, or recovery housing
- Behavioral health facilities and equipment
- Childcare, daycare and early learning facilities
- COVID-19 testing sites and laboratories
- COVID-19 vaccination sites
- Devices and equipment to help household access the internet
- Emergency operations centers
- Food banks and other related facilities
- Improvements to existing facilities for lead remediation
- Installation and improvement of ventilation systems
- Job and workforce training centers
- Medical equipment and facilities addressing health disparities
- Mitigation measures in small businesses, nonprofits, and impacted ….
- Parks, green spaces, recreational facilities, sidewalks
- Public health data systems
- Rehabilitations, renovation, etc., of vacant/abandoned property
- Schools and other educational facilities
- Technology and equipment to respond to gun violence
- Technology and tools to enhance effectiveness of government programs
- Temporary medical facilities and other measures
- Transitional shelters
- Other (please specify)

ITEM #10

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## ARPA – CSFRF FORM

**Municipality: Norwalk**

**Contact Name: Sabrina Godeski**
**Title: Director of Business Development & Tourism**
**Email Address: sgodeski@norwalkct.gov**
**Phone Number: 203-854-7948**

**Funding Amount: $ __50,000________**
(If you are utilizing funds for various projects, please identify the amounts for each project and complete a separate form for each project)

**Project Name: Arts and Cultural Plan**

**Project Description:**
*A brief description should detail the project's purpose, the population being served, the desired outcome from the project and how this outcome is being measured (along with any current data on progress towards to desired outcome). 50-250 words*

The City of Norwalk is investing $100,000 to develop its first Arts and Cultural Plan. This plan will support local institutions and arts-related businesses, while also funding initiatives that benefit residents citywide. A key focus will be ensuring equal and equitable access to arts and cultural experiences for all Norwalk residents. The plan's success will be measured by the achievement of its outlined goals, demonstrating its impact on the community.

**Project Detail:**
*Provide an overview of the main project activities, primary delivery mechanisms, and external partners, if applicable. Include a link to the project website if available. Include a brief description of how a recipient's response is related, and reasonably and proportional to a public health or negative economic impact of COVID-19. If additional space is needed, the agency may attach additional project detail documents as part of the allocation implementation form.*

During the COVID-19 pandemic, Norwalk's arts and cultural institutions faced significant challenges, much like others across the nation. In response, the City of Norwalk established an Arts and Cultural District and formed a Commission to oversee the city's cultural activities and enhance the promotion of areas with high concentrations of these institutions. This initiative earned Norwalk the designation of its first Arts and Cultural District by the State of Connecticut in 2024, although the Commission was created in 2021. The Arts and Culture Plan for the City of Norwalk will not only set forth goals and objectives for the district but also detail funding allocations to support the neighborhood and its arts and cultural institutions and businesses. This district encompasses the Wall Street, West Avenue, and South Norwalk neighborhoods.

**Project Timeline:**
*Provide the anticipated start and end dates of the project, along with an anticipated schedule of major milestones. Please note that all ARPA-CSFRF funds must be obligated by December 31st, 2024, and expended by December 31st, 2026.*

The project will go out to bid in September of 2024 and the Contract should be approved in October of 2024. The project is slated to be completed one year after the contract execution date; no later than November 2025.

**Equity Efforts:**
*Discuss if and how the project is promoting equitable outcomes.*

An Arts and Cultural Plan promoting equitable outcomes ensures that all community members, regardless of background, have access to cultural resources and opportunities. This is achieved by developing diverse and inclusive cultural programs that reflect the varied backgrounds of the community and by enhancing accessibility to events and facilities.

Addressing physical, economic, and social barriers, such as providing affordable or free events and ensuring venues are accessible to people with disabilities, is crucial. Community engagement is a cornerstone of the plan, involving residents in the planning and implementation process through public forums and collaborative projects. This ensures the plan reflects the community's needs and desires.

The plan will also focus on equitable distribution of resources, prioritizing historically underserved neighborhoods, and implementing educational programs to foster cultural awareness among all age groups. Collaborations with local organizations, businesses, and educational institutions create a supportive network that amplifies the impact of arts and cultural initiatives. By regularly evaluating its impact, the plan can make informed adjustments to effectively promote equity, fostering a vibrant and inclusive cultural landscape.

**Community Engagement Efforts:**
*Discuss if and how the project is incorporating community engagement strategies.*

The Arts and Cultural Plan will incorporate community engagement strategies to ensure it reflects Norwalk residents' diverse needs and desires. Public forums, workshops, surveys, and focus groups will gather input and feedback, while collaborative projects and partnerships with local organizations will extend the plan's reach and impact. Engaging youth through education programs and forming advisory committees with community representatives, including marginalized groups, will ensure inclusivity. Transparent communication through social media, newsletters, and community bulletin boards will keep residents informed and involved, fostering a sense of ownership and participation in the city's cultural development.

**Program Goals:**

The focus of ARPA-CSFRF funding is to invest in evidence-based programs. All ARPA-CSFRF funded projects must designate and track indicators relating to the program implementation and performance. Describe some of the main goals of the program and your initial strategy to collect data.

The primary goal of the program is to develop an implementation and funding plan for Norwalk's Arts and Cultural District. The focus will be on ensuring equal and equitable access to arts and cultural resources and opportunities for all residents while addressing and mitigating the negative impacts of COVID-19 on these institutions.

**Capital Expenditures:**

ARPA-CSFRF Reporting Guidelines require additional information for any project that includes a capital expenditure.

- DOES THIS PROJECT INCLUDE A CAPITAL EXPENDITURE? **YES** or NO
  - $50,000

- TYPE OF CAPITAL EXPENDITURE (See list below):

- TOTAL ESTIMATED AMOUNT OF CAPITAL EXPENDITURES: $ ___$100,000_________

**TYPE OF CAPITAL EXPENDITURE LIST:**

- Acquisition of equipment for COVID-19 prevention and treatment
- Adaptions to congregate living facilities
- Affordable housing, supportive housing, or recovery housing
- Behavioral health facilities and equipment
- Childcare, daycare and early learning facilities
- COVID-19 testing sites and laboratories
- COVID-19 vaccination sites
- Devices and equipment to help household access the internet
- Emergency operations centers
- Food banks and other related facilities

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- Improvements to existing facilities for lead remediation
- Installation and improvement of ventilation systems
- Job and workforce training centers
- Medical equipment and facilities addressing health disparities
- Mitigation measures in small businesses, nonprofits, and impacted ....
- Parks, green spaces, recreational facilities, sidewalks
- Public health data systems
- Rehabilitations, renovation, etc., of vacant/abandoned property
- Schools and other educational facilities
- Technology and equipment to respond to gun violence
- Technology and tools to enhance effectiveness of government programs
- Temporary medical facilities and other measures
- Transitional shelters
- Other (please specify)

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## ARPA – CSFRF FORM

**Municipality: City of Norwalk**

**Contact Name: Robert Stowers/Alan Lo**
**Title: Director of Recreation and Parks/Buildings and Facilities Manager**
**Email Address: RStowers@norwalkct.gov/alo@norwalkct.gov**
**Phone Number: 203-854-7725**

**Funding Amount: $ 1,000,000**
(If you are utilizing funds for various projects, please identify the amounts for each project and complete a separate form for each project)

**Project Name:** Norwalk Community Recreation Center at 98 S. Main St.

**Project Description:**
The goal is to have a 6–7-day recreation center available to families, children, teens and targeted audiences for families and youth at or below the poverty level. The recreation activities requested by the residents are for indoor recreation in multi-use space for yoga, exercises and fitness. There is also a demand for indoor sports such as basketball, volleyball and pickleball.

**Project Purpose**
The purpose of this particular funding Is to supplement existing funding for the Norwalk Community Recreation Center in South Norwalk.

This specific funding will add internal restrooms and showers in the gymnasium area to accommodate users of the gym, spectators and sport league members. Additionally, it will add exterior restrooms for easy access to Ryan Park activities including summer camps.

**This project will serve the Norwalk Citizens**
Total population 88,755
Households 34,427

**Target Population will be those at or below the poverty level.**
The average household unit in Norwalk is three people. Of the households, 3029 are below the poverty level, and an estimated 3378 single mom households are right at the poverty level for a total of 6,407 households.

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**Project Detail:**
The Norwalk Community Recreation Center is a complete renovation of the existing building providing rooms for programming activities such as dance aerobics; Instructional classes for music, POD cast, STEM, E Sports; Arts and Crafts; work out room with weight and aerobic exercise equipment. Several community meeting and events spaces with kitchens which will allow both teaching as well as catered events. In addition, a new gymnasium with a high school basketball sized court will be added to the existing building.

The new Community Recreation Center will help combat the deficiencies and inequities resulting from the past few years of COVID. The Center will help build community through educating the residents in health and providing recreation and sports, exercise and weight training, dance and aerobics. This is meant to build a healthy community fighting illnesses and sickness, while restoring the closeness of Community

The Community Recreation Center will be available to the citizens of South Norwalk in addition to all citizens of Norwalk. It will be the first Community Recreation Center in Norwalk.

Norwalk Department of Recreation and Parks will be partnering with the Riverview Regional YMCA, located in Wilton, to provide STEM courses and Esports training in a state-of-the-art area designed for these activities.

**Project Timeline:**
Project bidding will take place this fall with award contracts signed by the end of the year. Construction will commence at the beginning of 2025 and last about 18 months with an opening date in the spring of 2026.

**Equity Efforts:**
The Recreation Center project will provide the entire community for the first time with a publicly accessible Community Recreation Center. And, although it will be located in South Norwalk, it will be open to the entire City. In addition to all the recreation, art and entertainment and educational sessions and classrooms it offers, it will also have three community meeting spaces for organizations to rent or use for meetings, retreats, and for families and single adults to rent for events, birthday parties, celebrations, wedding receptions etc. Most activities for youth will be drop-in and free.

**Community Engagement Efforts:**
The project began as an outgrowth of our Recreation and Parks Master Plan. Communities were engaged by on-line surveys, mailed surveys, intercepts, and 4 community meetings, with additional promotions for the disadvantaged communities. Indoor recreation facilities were found to be top tier of our physical plant needs for recreation.

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**Program Goals:**

The goal of this project is to increase participation in education health courses; teach healthy ways of eating, as well as creating an alternative source of productive recreational and educational fun to reduce juvenile delinquency. Our data collection will document and track the number of participants in each program, attendance, and level of participants completing programs. Measuring how much our community rooms are in use by organizations that have a community and civic mission in Health and Human services will quantify the number of residents participating in the community as a whole.

**Capital Expenditures:**
The ARPA-CSFRF Reporting Guidelines require additional information for any project that includes a capital expenditure.

- DOES THIS PROJECT INCLUDE A CAPITAL EXPENDITURE? **YES** or NO

- TYPE OF CAPITAL EXPENDITURE (See list below): **BOLDED THOSE THAT APPLY**

- TOTAL ESTIMATED AMOUNT OF CAPITAL EXPENDITURES: $13.2 million

**TYPE OF CAPITAL EXPENDITURE LIST:**

- Acquisition of equipment for COVID-19 prevention and treatment
- Adaptions to congregate living facilities
- Affordable housing, supportive housing, or recovery housing
- Behavioral health facilities and equipment
- Childcare, daycare and early learning facilities
- COVID-19 testing sites and laboratories
- COVID-19 vaccination sites
- **Devices and equipment to help household access the internet**
- **Emergency operations centers**
- Food banks and other related facilities
- Improvements to existing facilities for lead remediation
- **Installation and improvement of ventilation systems**
- Job and workforce training centers
- Medical equipment and facilities addressing health disparities
- Mitigation measures in small businesses, nonprofits, and impacted ….
- **Parks, green spaces, recreational facilities, sidewalks**
- Public health data systems
- Rehabilitations, renovation, etc., of vacant/abandoned property
- **Schools and other educational facilities**

- Technology and equipment to respond to gun violence
- Technology and tools to enhance effectiveness of government programs
- Temporary medical facilities and other measures
- Transitional shelters
- Other (please specify)

# ARPA – CSFRF FORM

**Municipality:** City of Norwalk

**Contact Name:** Joyce Liu
**Title:** Director of Information Technology
**Email Address:** jliu@norwalkct.gov
**Phone Number:** 203-854-7714

**Funding Amount:** $ 250,000
(If you are utilizing funds for various projects, please identify the amounts for each project and complete a separate form for each project)

**Project Name:** Norwalk Network Switch Upgrade Initiative

**Project Description:**
*A brief description should detail the project's purpose, the population being served, the desired outcome from the project and how this outcome is being measured (along with any current data on progress towards to desired outcome). 50-250 words*

The project aims to upgrade the City of Norwalk's outdated network switches to enhance the efficiency, security, and reliability of the city's digital infrastructure. This initiative will improve the performance of government operations and provide a modern, robust network. The desired outcome is to achieve a seamless, high-speed, and secure network that supports current and future technological demands.

The success of this project will be measured through network speed, uptime, security incident reduction, and user satisfaction rates. Baseline data indicates that the current network experiences frequent downtimes and slower speeds, which affect service delivery and user experience.

**Project Detail:**
*Provide an overview of the main project activities, primary delivery mechanisms, and external partners, if applicable. Include a link to the project website if available. Include a brief description of how a recipient's response is related, and reasonably and proportional to a public health or negative economic impact of COVID-19. If additional space is needed, the agency may attach additional project detail documents as part of the allocation implementation form.*

The project will upgrade the City of Norwalk's outdated network switches to enhance the efficiency, security, and reliability of the city's digital infrastructure. Main activities include procuring and installing new switches, system integration, and testing. The project will be delivered through collaboration with IT network team, continuous project management, and monitoring.

External partners include network hardware suppliers only.

**Project Timeline:**

*Provide the anticipated start and end dates of the project, along with an anticipated schedule of major milestones. Please note that all ARPA-CSFRF funds must be obligated by December 31st, 2024, and expended by December 31st, 2026.*

The anticipated start date for the project is September 1, 2024, with an expected end date of September 31, 2025.

Major Milestones and Schedule:

1. Project Initiation and Planning (September 1, 2024 - September 25, 2024):
   - Conduct initial assessment of existing network infrastructure.
   - Develop detailed project plan and timeline.
   - Identify and engage external partners.
2. Procurement of Network Switches (September 25, 2024 - December 31, 2024):
   - Create requisition and Issue PO to vendor.
   - Acquire necessary hardware.
3. Installation and Integration (January 1, 2025 - June 30, 2025):
   - Install new network switches.
   - Integrate new equipment with existing systems.
   - Conduct initial testing and troubleshooting.
4. System Testing and Optimization (July 1, 2025 - September 30, 2025):
   - Perform comprehensive system testing.
   - Optimize network performance and security.

**Equity Efforts:**

*Discuss if and how the project is promoting equitable outcomes.*

By enhancing the network infrastructure, the project ensures that residents across all demographics can access online government services more efficiently.

**Community Engagement Efforts:**

*Discuss if and how the project is incorporating community engagement strategies.*

N/A

**Program Goals:**

The focus of ARPA-CSFRF funding is to invest in evidence-based programs. All ARPA-CSFRF funded projects must designate and track indicators relating to the program implementation and performance. Describe some of the main goals of the program and your initial strategy to collect data.

The ARPA-CSFRF-funded project aims to enhance Norwalk's network speed, security, user satisfaction, and equitable access. Data collection strategies include monitoring network performance metrics, tracking security incidents, conducting user satisfaction surveys, and analyzing usage statistics. These efforts will provide evidence of program effectiveness and adherence to ARPA-CSFRF guidelines, ensuring impactful outcomes for the community.

**Capital Expenditures:**
ARPA-CSFRF Reporting Guidelines require additional information for any project that includes a capital expenditure.

- DOES THIS PROJECT INCLUDE A CAPITAL EXPENDITURE? YES or NO

- TYPE OF CAPITAL EXPENDITURE (See list below):

  This project includes capital expenditures related to upgrading the network switches in Norwalk. This type of expenditure involves the purchase of new hardware and equipment necessary to improve the city's digital infrastructure. Capital expenditures are essential for long-term infrastructure enhancement and sustainability, supporting the project's goals of enhancing network speed, security, and reliability.

- TOTAL ESTIMATED AMOUNT OF CAPITAL EXPENDITURES: $ 350,000

# ARPA – CSFRF FORM

**Municipality: City of Norwalk**

**Contact Name: Lamond Daniels, LCSW, MPA**
**Title: Chief of Community Services**
**Email Address: ldaniels@norwalkct.gov**
**Phone Number: 203-854-7999**

**Funding Amount: $ 500,000**
(If you are utilizing funds for various projects, please identify the amounts for each project and complete a separate form for each project)

**Project Name: Nonprofit Community Recovery Fund**

**Project Description:**
*A brief description should detail the project's purpose, the population being served, the desired outcome from the project and how this outcome is being measured (along with any current data on progress towards to desired outcome). 50-250 words*

The ARPA funds will be used to support local nonprofits experiencing financial instability due to the pandemic. This financial aid will enable these organizations to continue offering essential community services, such as food assistance, healthcare, mental health services, housing support, and educational programs. By stabilizing these nonprofits, we aim to ensure that vulnerable populations in Norwalk continue to receive the critical support they need during this recovery period. The desired outcome is to maintain the operational capacity of these nonprofits, measured through service utilization data, client satisfaction surveys, and financial health indicators of the organizations. Current data indicates that these services are vital for community well-being, and the funds will help sustain their impact and reach.

**Project Detail:**
*Provide an overview of the main project activities, primary delivery mechanisms, and external partners, if applicable. Include a link to the project website if available. Include a brief description of how a recipient's response is related, and reasonably and proportional to a public health or negative economic impact of COVID-19. If additional space is needed, the agency may attach additional project detail documents as part of the allocation implementation form.*

The main project activities funded by ARPA include financial stabilization and capacity building for local nonprofits impacted by the COVID-19 pandemic. These activities encompass:

1. **Financial Assistance**: Providing grants to nonprofits to address revenue losses and increased operational costs due to the pandemic.
2. **Service Expansion**: Enabling nonprofits to expand their services to meet the increased demand in areas such as mental health, housing assistance, and food security.

**Primary Delivery Mechanisms**:

- **Direct Grants**: Funds will be disbursed directly to eligible nonprofits and collaborating with Fairfield County's Community Foundation to review applications and provide technical assistance.

**External Partners**:

- **Fairfield County's Community Foundation**: Assisting with the grant review process

**Relation to COVID-19 Impact**: This project directly addresses the negative economic and public health impacts of COVID-19 by ensuring that nonprofits can continue to provide essential services to Norwalk's vulnerable populations. The financial assistance stabilizes these organizations, allowing them to expand their reach and effectiveness. The project is designed to be both reasonable and proportional to the scale of the pandemic's impact, ensuring that the most critical needs of the community are met through targeted support.

### Project Timeline:

*Provide the anticipated start and end dates of the project, along with an anticipated schedule of major milestones. Please note that all ARPA-CSFRF funds must be obligated by December 31st, 2024, and expended by December 31st, 2026.*

Once funding is secured, the city will be able to issue the Request for Proposals (RFP) immediately, ensuring a swift and efficient start to the project. The application period will be open for 30 days, followed by a review process that generally takes 2 to 3 weeks. All ARPA-CSFRF funds will be obligated by December 31, 2024, and expended by December 31, 2026, in accordance with federal guidelines. This timeline ensures that funds are used effectively and efficiently to meet the project's objectives and support Norwalk's nonprofit community during the recovery period.

### Equity Efforts:

*Discuss if and how the project is promoting equitable outcomes.*

The project promotes equitable outcomes by prioritizing support for nonprofits serving vulnerable populations in Qualified Census Tracts (QCTs). These areas, disproportionately impacted by COVID-19, will receive targeted funding and resources. The project includes accessibility initiatives, such as webinars and technical support, to ensure effective fund utilization. By focusing on QCTs, the project aims to reduce disparities and foster a more equitable recovery for Norwalk's most at-risk communities.

### Community Engagement Efforts:

*Discuss if and how the project is incorporating community engagement strategies.*

Through the city's Community Services Department, over 50 nonprofits have been engaged via stakeholder meetings, one on one engagement opportunities. This ongoing group is frequently used for feedback and exploring additional needs, ensuring the project goals effectively and inclusively addresses urgent community needs through prioritized ARPA funding allocation.

**Program Goals:**

The focus of ARPA-CSFRF funding is to invest in evidence-based programs. All ARPA-CSFRF funded projects must designate and track indicators relating to the program implementation and performance. Describe some of the main goals of the program and your initial strategy to collect data.

**Capital Expenditures: n/A**

ARPA-CSFRF Reporting Guidelines require additional information for any project that includes a capital expenditure.

- DOES THIS PROJECT INCLUDE A CAPITAL EXPENDITURE? YES or **NO**
- TYPE OF CAPITAL EXPENDITURE (See list below):
  Affordable housing, supportive housing, or recovery housing
- TOTAL ESTIMATED AMOUNT OF CAPITAL EXPENDITURES: $ ___500,000_________

**TYPE OF CAPITAL EXPENDITURE LIST:**

- Acquisition of equipment for COVID-19 prevention and treatment
- Adaptions to congregate living facilities
- Affordable housing, supportive housing, or recovery housing
- Behavioral health facilities and equipment
- Childcare, daycare and early learning facilities
- COVID-19 testing sites and laboratories
- COVID-19 vaccination sites
- Devices and equipment to help household access the internet
- Emergency operations centers
- Food banks and other related facilities

- Improvements to existing facilities for lead remediation
- Installation and improvement of ventilation systems
- Job and workforce training centers
- Medical equipment and facilities addressing health disparities
- Mitigation measures in small businesses, nonprofits, and impacted ….
- Parks, green spaces, recreational facilities, sidewalks
- Public health data systems
- Rehabilitations, renovation, etc., of vacant/abandoned property
- Schools and other educational facilities
- Technology and equipment to respond to gun violence
- Technology and tools to enhance effectiveness of government programs
- Temporary medical facilities and other measures
- Transitional shelters
- Other (please specify)

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## ARPA – CSFRF FORM

**Municipality: Norwalk**

**Contact Name: Jared Schmidt**
**Title: Chief Financial Officer**
**Email Address: JSchmitt@norwalkct.gov**
**Phone Number: 203-854-7870**

**Funding Amount: $1,800,000**
(If you are utilizing funds for various projects, please identify the amounts for each project and complete a separate form for each project)

**Project Name:**
Schools and other educational facilities.

**Project Description:**
School specific needs to support students through curriculum, operations, facilities and software.

**Project Detail:**
1) Facilities (Maintenance supplies, Life safety systems and mail room services) $717,113
2) Curriculum Software / Licensing $134,076
3) Special Education support (IEP services, training and software) $153,000
4) Information Technology / Licensing $360,000
5) Police coverage (lot officers, athletic events and school coverage) $103,000
6) Kids In Crisis (high school social work services) $120,000
7) Durham/Elite transportation for high school athletic events $212,811

**Total Project expenditures for BOE $1,800,000**

**Project Timeline:**
*July 1, 2024- June 30, 2025*

*Please note that all ARPA-CSFRF funds must be obligated by December 31st, 2024, and expended by December 31st, 2026.*

**Equity Efforts:**
*This project ensures equitable opportunities, facilities, experiences, and outcomes for all students in alignment with the district's strategic priorities.*

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**Community Engagement Efforts:**
*Prepare all students so they are ready for further education, career, and workplace opportunities and globally engaged leadership.*

**Program Goals:**
Schools and other educational facilities.

**Capital Expenditures:**

ARPA-CSFRF Reporting Guidelines require additional information for any project that includes a capital expenditure.

- DOES THIS PROJECT INCLUDE A CAPITAL EXPENDITURE? NO
- TYPE OF CAPITAL EXPENDITURE (See list below):
  Schools and other educational facilities
- TOTAL ESTIMATED AMOUNT OF CAPITAL EXPENDITURES: $ _1,800,000___________

**TYPE OF CAPITAL EXPENDITURE LIST:**
- Acquisition of equipment for COVID-19 prevention and treatment
- Adaptions to congregate living facilities
- Affordable housing, supportive housing, or recovery housing
- Behavioral health facilities and equipment
- Childcare, daycare and early learning facilities
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- Mitigation measures in small businesses, nonprofits, and impacted ….
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- Schools and other educational facilities
- Technology and equipment to respond to gun violence
- Technology and tools to enhance effectiveness of government programs

- Temporary medical facilities and other measures
- Transitional shelters
- Other (please specify)

**From:** Schmitt, Jared
**To:** Lam, Chitsamay
**Cc:** Conners, Sharon
**Subject:** RE: ACTION REQUIRED - ARPA CSRF Municipal Funding
**Date:** Monday, August 5, 2024 8:36:45 PM
**Attachments:** image001.png
image002.png
image003.png
image004.png
image005.png

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Here are the reallocations for Thursday's meeting. This should be a single item on the agenda.

**Balances to be Reallocated**

| Dept | Project | Original Allocation | Amount Spent | Balance to be Reallocated | |
|---|---|---|---|---|---|
| ECD | BUSINESS COVID ASSISTANCE | $745,000 | $735,000 | $10,000 | AEC05 |
| ECD | WMBE GRANTS TO SMALL BUSINESS | $247,500 | $0 | $247,500 | AEC09 |
| ECD | PERMITTING AND LICENSING SOFTWARE | $400,000 | $0 | $400,000 | AEEC11 |
| ECD | ADMINISTRATOR FOR ARP | $40,000 | $32,517 | $7,483 | AEC14 |
| Fire | FIRE EMERGENCY REPAIR STATION1 | $301,066 | $300,253 | $813 | ANF01 |
| ECD | MAYOR INITIATIVE (SUSTAINABILITY POSITION) | $450,000 | $281,566 | $168,434 | AMD01 |
| | **Total** | **$2,183,566** | **$1,349,336** | **$834,230** | |

**Reallocations to New Projects**

| Dept | Project | New Allocation |
|---|---|---|
| Fire | SCBA Air Cylinders | $280,000 |
| Fire | Purchase of Administrative Vehicles | $154,230 |
| Police | HQ Parking | $150,000 |
| Rec | Dog Park (Oyster Shell) | $100,000 |
| Harbor | Replacement Boat | $100,000 |
| ECD | Arts & Culture Plan | $50,000 |
| | **Total** | **$834,230** |

**Jared D. Schmitt**
Chief Financial Officer

**City of Norwalk**
125 East Avenue
Norwalk, CT 06851
Office: 203.854.7870
Cell: 203.970.5034
Email: jschmitt@norwalkct.gov
Website: www.norwalkct.gov

Connecticut Interlocal Risk Management Agency

545 Long Wharf Drive, 8th Floor
New Haven, Connecticut 06511-5950
Telephone: 203-946-3700
CIRMA.org

June 21, 2024

Letter of Commitment for Budget Stabilization Program between the
Connecticut Interlocal Risk Management Agency (CIRMA)
and the
City of Norwalk and Norwalk Board of Education
Effective 7/01/24-25 – 7/01/26-27

CIRMA certifies that the City is eligible for the Budget Stabilization Program for Liability-Automobile-Property (LAP), which includes enhanced risk management services, and a multiple-year coverage period with stabilized rates applicable to annual contributions.

This program provides the following benefits to help the City address their LAP losses:

- The City receives a customized risk management program to reduce loss costs and insurance premiums.
- The City secures a stable multi-year risk management budget to facilitate municipal financial planning.
- The City re-allocates savings from loss costs and insurance premiums to risk management programs and other municipal operational expenses.
- The City enhances its community goodwill and public image through improved risk management practices, reduced losses, and premium savings.

**CIRMA's Commitment**

- This is a multi-year commitment by CIRMA to assist the City in implementing and monitoring the risk management program and return to the Town the risk management results.
- CIRMA agrees, in partnership with the City, to establish a risk management plan to create a safe municipal environment and reduce losses.
- CIRMA agrees to cap rate increases to the LAP policy as follows:
    - 2024-2025: 0% over 2023-2024, plus exposure
    - 2025-2026: 4% over 2024-2025, plus exposure
    - 2026-2027: 4% over 2025-2026, plus exposure
  - Rate increases are exclusive of any variations in the equipment breakdown premium provided through Hartford Steam Boiler, excess liability premium for limits above $11M and any separately placed policies.
  - These are maximum increases possible; actual increases may be less.

- This agreement is subject to modification based on material changes in the State of Connecticut General Statutes and/or material changes in CIRMA's reinsurance terms, conditions, and/or premiums.

**City Commitment**

- The City agrees not to bid the LAP insurance program referenced herein for the time period noted above in accordance with CIRMA's Budget Stabilization Program.
- The City agrees that the only way to reduce losses is through effective implementation of a risk management program.
- The City agrees to commit sufficient resources to support and implement the risk management initiatives agreed upon with CIRMA.
- The City acknowledges that this is a multi-year approach to reducing losses and to creating a safe municipal environment.

In the event the City bids this contract during this program period, this mutual commitment ceases. Additionally, CIRMA reserves the right to terminate or modify the program for the following reasons:

- If the City does not implement the agreed upon risk management initiatives.
- If the City fails to make timely payment of premiums.
- If the City possesses an unmanaged high risk/non-standard exposure.

| | |
|---|---|
| ________________________ | ________________________ |
| David Demchak | Mayor Harry Rilling |
| President and CEO | Mayor |
| CIRMA | City of Norwalk |
| ________________________ | ________________________ |
| Date | Date |