FINANCE AND CLAIMS COMMITTEE MEETING
AGENDA
Thursday, June 8, 2023, 7:00 P. M.
By Zoom Virtual Teleconference:

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

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

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

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

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

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

AGENDA

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

   May 11, 2023- Regular Meeting
5. Claims Committee: June 2023
6. Narrative on Tax Collections dated June 2023 – Receive Report and discuss.
7. Monthly Tax Collector’s Reports dated May 2023– Receive Report and discuss.
8. Received Oak Hills Authority Monthly Financial Statements for March and April 2023.
9. Tax Assessor update on the Revaluation process.
10. Authorize the Mayor Harry W. Rilling to enter into a contact with Safeground Analytics Inc. for review/analysis services in the amount not to exceed $45,000 Account No. 011321-5258 Tax Assessor Revaluation Other Professional Services.
11. RESOLUTION: Requesting for Building Management Department project in the amount of $1,420,000.00 from the ARPA (American Rescue Plan Act) fund. Account: 131310-5796-AFD01 ARPA GENERAL EXPENSE re: Acquisition of 3 Belden Avenue, Norwalk, CT.
12. A. Authorize the Mayor to execute the order form with Bonfire Interactive Ltd. for a three (3) year term, a total amount not to exceed $47,521.44, annual amount $15,840.48. Funding available from account 011361-5234.

    B. Authorize the Purchasing Department to issue change orders on the contract for a total not to exceed $4,752.00.

13. Authorize the Mayor to entering Five years contract with Lightpath Technology, Inc. As secondary Internet Service Provider annual amount not to exceed $30,000, for a total not to exceed $150,000, Account # 011370-5245

14. Authorize the purchasing agent to issue a purchase order to GovConnection LLC, inan amount not to exceed $394,443.77 for six Cisco distribution switches, twenty-three access switches, and ten uplink modules. Account No. 09231370-5777-C0375.

15. Adjournment.

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
VIA TELECONFERENCE
MAY 11, 2023

ATTENDANCE: Greg Burnett, Chair; Nora Niedzielski-Eichner, John Kydes, Diana Revolus

STAFF: Lisa Biagiarelli, Tax Collector, Chitsamay Lam, Comptroller; Paul Gorman, Deputy Tax Assessor; Henry Dachowitz, Chief Financial Officer; Tom Ellis, Budget Director; Joyce Liu, IT; Vanessa Valadares, Dept. Public Works; Robert Stowers, Recreation & Parks; Alan Lo, Building Facilities Mgmt;

CALL TO ORDER

Chairman Burnett called the meeting to order at 7:05 p.m., and called the roll. He acknowledged the above members in attendance, and stated that a full quorum was present.

Mr. Burnett noted a change in the order of the agenda to move item 8 to after #4 in the order.

PUBLIC PARTICIPATION

Mr. Burnett reported there were no emails or correspondence for requests for participation.

There were no public comments.

ACCEPTANCE OF MINUTES

April 13, 2023 – Regular Meeting

The following corrections were noted throughout the minutes: Spelling of Valadares, Replace the name of the auditor Blum Shapiro to Clifton Larson Allen.

**** MS. REVOLUS MOVED TO ACCEPT THE MINUTES OF MEETING OF APRIL 13, 2023 AS AMENDED WITH CORRECTIONS NOTED.**
**** THE MOTION PASSED UNANIMOUSLY.**

Claims Committee: Receive the Monthly Claims Report

Review and approve claims as required for Claims Report dated April 14, 2023.

Ms. Biagiarelli presented the report and highlighted there were no special requests, all items were beneath the threshold, and nothing outstanding that required approvals.

** MS. REVOLUS MOVED TO ACCEPT THE CLAIMS REPORT AS SUBMITTED.
** THE MOTION PASSED UNANIMOUSLY

Narrative on Tax Collections dated April 14, 2023 – Receive Report and discuss.

Ms. Biagiarelli presented the report and referred to the Narrative as contained in the agenda packet. As of the end of April 2023, with ten out of twelve months of the fiscal year completed, we had collected in excess of $358 million against our $365 million adjusted levy, or 98.16%.

She reported all was going well operationally with enforcement activities on target including other delinquent initiatives with business personal property taxes, wage garnishment initiative targeting City and Board of Education employees who may owe past due taxes to the City. Our tax sale that was scheduled to be held in July 2023 has been pushed off until Monday, July 22, 2024. We anticipate beginning work on that sale in November, 2023.

We continue to work on our software conversion that moved our tax assessment and tax collection administrative systems off Munis and onto Quality Data Services LLC (QDS) software. The city's financials, budgeting, accounting and other systems are still operating on Munis; only the assessment and tax collection modules have moved away. This conversion has been discussed in greater detail in prior months' reports since we went live on the QDS system on March 1, 2023. We are continuing to learn the system's features and how best to use it, and continue to appreciate our taxpayers' patience as we navigate the changes.

Mr. Burnett asked about the update on the new software integration, and Ms. Biagiarelli provided examples of the major issues of not having a manual and outdated data not consistent with state codes and regulations. It was noted that the department has been diligent with creating a manual and in particular, the Assistant Tax Collector, Al Palumbo is credited with extensive efforts with the integration. They are working through new software issues and are in communication with the vendor and the department appreciates the Board's patience as they work through this process.

Two new hires began work the first week of this month, and the division is now fully staffed, with eight employees, for the first time since early 2022.

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

Ms. Biagiarelli referred to the report as contained in the agenda packet. There were no further questions.

<u>Tax Assessor update on the Revaluation process</u>

Mr. Paul Gorman, Deputy Tax Assessor provided an update on the revaluation process with 30% of properties visited which is 8,100 properties that is tracking well in line with expectations.

He gave explained the revaluation process and reviewed historical trends of past revaluations and the impact on the City's grand list. Letters will go out next week to homeowners to set up appointments for those properties where cards were left.

Mr. Gorman noted they plan to use ROBO calls from the Mayor's office to alert homeowners of the upcoming visit to property owners from the Tax Assessor's office. It was suggested to reach out to Customer Service for other communication methods to notify homeowners of the visits.

Mr. Burnett thanked Mr. Gorman for a thorough and comprehensive report.

9. Receive Oak Hills Authority Monthly Financial Statements for March 2023.

Mr. Burnett stated this item is postponed until next month, and at that time, a complete March/April report will be presented.

10. Authorize the Mayor, Harry W. Rilling to enter into a professional services contract addendum with Cavanaugh Macdonald Consulting, LLC

Ms. Fogel presented the item and explained the firm will be used for pension application submission and benefit calculations for employees, estimated at $60,000.

**** MS. REVOLUS MOVED TO APPROVE THE ITEM AND FORWARD TO THE COMMON COUNCIL MEETING OF MAY 23 FOR AUTHORIZATION: AUTHORIZE THE MAYOR, HARRY W. RILLING TO ENTER INTO A PROFESSIONAL SERVICES CONTRACT ADDENDUM WITH CAVANAUGH MACDONALD CONSULTING, LLC.**

**** THE MOTION PASSED UNANIMOUSLY.**

11. **Authorize the Mayor, Harry W. Rilling to enter into a three -year contract with 3SG Plus LLC for Hyland Onbase EDMS (Electronic Document Management System) annual amount not to exceed $30,000, for a total not to exceed $90,000 Account # 011370-5742.**

Ms. Liu presented the item and explained the firm will be used for integration of City systems including Planning & Zoning mapping, Dept. of Public Works infrastructure mapping at construction site, code enforcement, along with document storage and security.

****	MS. REVOLUS MOVED TO APPROVE THE ITEM AND FORWARD TO THE COMMON COUNCIL MEETING OF MAY 23 FOR AUTHORIZATION.**
AUTHORIZE THE MAYOR, HARRY W. RILLING TO ENTER INTO A THREE - YEAR CONTRACT WITH 3SG PLUS LLC FOR HYLAND ONBASE EDMS (ELECTRONIC DOCUMENT MANAGEMENT SYSTEM) ANNUAL AMOUNT NOT TO EXCEED $30,000, FOR A TOTAL NOT TO EXCEED $90,000 ACCOUNT # 011370-5742.

****	THE MOTION PASSED UNANIMOUSLY.**

12. **RESOLUTION: Making appropriations for various public improvements aggregating $48,440,692 for the fiscal year 2023-2024 Capital Budget and Authorizing the issuance of $48,440,692 General Obligation Bonds of the City to meet certain appropriations in the fiscal year 2023-2024 Capital Budget.**

Mr. Dachowitz presented the item and outlined the report from Bill Lindsay that represented an analysis on unfunded liabilities. There was discussion on the ratio of debt service and impact to the City's AAA bond rating. Mr. Dachowitz provided a financial opion and explanation on how this becomes an important part of the evaluation and approval process of capital projects and financial priorities.

****	MS. REVOLUS MOVED TO APPROVE THE ITEM AND FORWARD TO THE COMMON COUNCIL MEETING OF MAY 23 FOR AUTHORIZATION.**
RESOLUTION: MAKING APPROPRIATIONS FOR VARIOUS PUBLIC IMPROVEMENTS AGGREGATING $48,440,692 FOR THE FISCAL YEAR 2023-2024 CAPITAL BUDGET AND AUTHORIZING THE ISSUANCE OF $48,440,692 GENERAL OBLIGATION BONDS OF THE CITY TO MEET CERTAIN APPROPRIATIONS IN THE FISCAL YEAR 2023-2024 CAPITAL BUDGET.
****	THE MOTION PASSED UNANIMOUSLY.**

13. **RESOLUTION: requesting for Building Department project in the amount of $5,374,000 from the ARPA (American Rescue Plan Act) fund.**
Account: 134030-5796-ABL01 Norwalk Community Recreation Center Renovation

Mr. Alan Lo, Director of Building Management presented the item on this project at 98 South Main Street. He provided the background that culminated over the past several years following the closing of the Norwalk YMCA. He asked Robert Stowers, Director of Recreation & Parks to present the highlights of the planning and development stages of this $10 million capital project.

There was discussion on how using ARPA funds provides the source of funding needed for the gymnasium. There is a joint meeting of Building and Land Use Management that Common Council members are invited to attend on June 7 for a full presentation of the Master Plan for the Community Recreation Center renovation project.

** MS. REVOLUS MOVED TO APPROVE THE ITEM AND FORWARD TO THE COMMON COUNCIL MEETING OF MAY 23 FOR AUTHORIZATION: RESOLUTION: REQUESTING FOR BUILDING DEPARTMENT PROJECT IN THE AMOUNT OF $5,374,000 FROM THE ARPA (AMERICAN RESCUE PLAN ACT) FUND. ACCOUNT: 134030-5796-ABL01 NORWALK COMMUNITY RECREATION CENTER RENOVATION

** THE MOTION PASSED UNANIMOUSLY.

14. **RESOLUTION: requesting for various Department of Public works public improvements projects aggregating in the amount of $1,400,000 from the ARPA (American Rescue Plan Act) fund. Accounts: 134010-5796-APW10 Pavement Management Program $1,150,000 and 134010-5796-APW11 Municipal Solid Waste Disposal Service $250,000.**

Ms. Valadares, Director of Public Works presented the item and outlined the report of paving projects and the rationale for allocating ARPA funds for municipal services.

** MS. REVOLUS MOVED TO APPROVE THE ITEM AND FORWARD TO THE COMMON COUNCIL MEETING OF MAY 23 FOR AUTHORIZATION. RESOLUTION: REQUESTING FOR VARIOUS DEPARTMENT OF PUBLIC WORKS PUBLIC IMPROVEMENTS PROJECTS AGGREGATING IN THE AMOUNT OF $1,400,000 FROM THE ARPA (AMERICAN RESCUE PLAN ACT) FUND. ACCOUNTS: 134010-5796-APW10 PAVEMENT MANAGEMENT PROGRAM $1,150,000 AND 134010-5796-APW11 MUNICIPAL SOLID WASTE DISPOSAL SERVICE $250,000.

** THE MOTION PASSED UNANIMOUSLY.

15. **RESOLUTION: requesting for Parks and Recreations Department project in the amount of $160,000 from the ARPA (American Rescue Plan Act) fund. Account: 134010-5796-ARP04.**

Mr. Stowers, Recreation & Parks presented the item and outlined the request for ARPA funds of one-time projects for park services.

** MS. REVOLUS MOVED TO APPROVE THE ITEM AND FORWARD TO THE COMMON COUNCIL MEETING OF MAY 23 FOR AUTHORIZATION. RESOLUTION: REQUESTING FOR PARKS AND RECREATIONS DEPARTMENT PROJECT IN THE AMOUNT OF $160,000 FROM THE ARPA (AMERICAN RESCUE PLAN ACT) FUND. ACCOUNT: 134010-5796-ARP04

** THE MOTION PASSED UNANIMOUSLY.

16. RESOLUTION: requesting for Norwalk Public School projects aggregating in the amount of $2,500,000 from the ARPA (American Rescue Plan Act) fund.
Account: 135050-5796-APS01 BOE ARPA Expenses.

Mr. Lunda Asmani, Norwalk Public Schools Finance Director, presented the item and outlined the proposed list of items for funding by ARPA. He provided the rationale for these one-time occurring expenses for the school district.

**** MS. REVOLUS MOVED TO APPROVE THE ITEM AND FORWARD TO THE COMMON COUNCIL MEETING OF MAY 23 FOR AUTHORIZATION: RESOLUTION: REQUESTING FOR NORWALK PUBLIC SCHOOL PROJECTS AGGREGATING IN THE AMOUNT OF $2,500,000 FROM THE ARPA (AMERICAN RESCUE PLAN ACT) FUND. ACCT: 135050-5796-APS01 BOE ARPA EXPENSES.**
**** THE MOTION PASSED WITH THREE VOTES IN FAVOR, NONE OPPOSED AND ONE ABSENTION (REVOLUS)**

ADJOURNMENT

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

The meeting was adjourned at 9:15 p.m.

Respectfully Submitted,
M. Knox
Telesco Secretarial Services

ITEM #5

AGENDA

CLAIMS COMMITTEE MEETING **JUNE 8TH 2023**

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

PAY TO:	BILL No & AMOUNT REFUNDED	REASON

MOTOR VEHICLE

BEDINI KIMBERLY A	21-MV-305108 $80.23(76.78+3.45)	PRORATION
BRADLEY STERN	21-MV-407286 $1018.72(989.05+29.67)	OVERPAYMENT
BRIAN D'AMATO	21-MV-410045 $619.18	PRORATION
CAB EAST LLC	21-MV-308678 $256.93	PRORATION
CAB EAST LLC	21-MV-308472 $422.54	PRORATION
DAIMLER TRUST	21-MV-315572 $334.44	PRORATION
DAIMLER TRUST	21-MV-315644 $407.56	PRORATION
FINANCIAL SER VEH TRUST	21-MV-322515 $632.31	PRORATION
FINANCIAL SER VEH TRUST	21-MV-322091 $1,164.45	PRORATION
	21-MV-322147 $422.54	PRORATION
	21-MV-322188 $141.12	PRORATION
	21-MV-322474 $807.99	PRORATION
HART SANDRA BRAIRTON	21-MV-406018 $73.09	PRORATION
HYUNDAI LEASE TITLING TRUST	21-MV-332127 $359.09	PRORATION
JP MORGAN CHASE BANK	21-MV-334691 $1,351.61	ABATEMENT
JP MORGAN CHASE BANK	21-MV-334980 $519.44	PRORATION
	21-MV-355083 $420.97	PRORATION
KALLICKAL ROSEMARY ANN	21-MV-407439 $74.89	OVERPAYMENT
MENDIETA CHIRINO JOSE ARMANDO	21-MV-344278 $16.40	PRORATION
MIRANDO JOSE ALBERTO	21-MV-409320 $512.39	DUPLICATE
NIELSON THOMAS B	21-MV-347941 $94.79	PRORATION
NISSAN INFINITI LT LLC	21-MV-348083 $345.10	PRORATION

ITEM #5

AGENDA

CLAIMS COMMITTEE MEETING **JUNE 8TH 2023**

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

PAY TO:	BILL No & AMOUNT REFUNDED	REASON
NISSAN INFINITI LLC	21-MV-348053 $299.98	PRORATION
	21-MV-348337 $546.77	PRORATION
	21-MV-410062 $332.38	PRORATION
PANICCIA DANIEL	21-MV-351034 $403.08	PRORATION
PINCIONE RAFFAELE	21-MV-353025 $89.00	PRORATION
SANTIAGO TORRES KELVIN	21-MV-359237 $35.98	PRORATION
VCFS AUTO LEASING CO	21-MV-369093 $438.54	PRORATION
VW CREDIT LEASING LTD	21-MV-414651 $325.24	PRORATION
WHITE FRANK &		
MANSFIELD SUSAN	21-MV-414876 $23.33	OVERPAYMENT

REAL ESTATE

COOKE CARL G		
165 GREGORY BLVD		
3-75-37-0	18-RE-110223 $275.35	PRORATION
CORELOGIC TAX SERVICE		
16 EVERSLEY AVENUE		
1-52-8-0	20-RE-115353 $4033.00	DUP/OVERPAYMENT
NELSON KURT & JENNIFER		
19 JACOB STREET		
6-25-10-0	17-RE-119155 $9139.75	DUP/OVERPAYMENT

PERSONAL PROPERTY

IDOC LLC	21-PP-201455 ($3,146.44+$243.28)	ABATEMENT

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

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

125 East Avenue Room 105
Norwalk, Connecticut 06851

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance & Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: June 7, 2023
Re: **Narrative for May, 2023 Tax Collector's Report**

As of the end of May 2023, with all but one month of the fiscal year completed, we had collected in excess of $359 million against our $365 million adjusted levy, or **98.37%**. We also collected **98.69%** of our sewer use levy, an additional $17.3 million, and 86.58**%** of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year (May, 2022) we are slightly behind relative to taxes (-0.87%), slightly ahead relative to sewer use (0.81%); and behind relative to the IPP fee (-6.66%). Due to the extended due date of the motor vehicle supplemental billing, payable by April 1, 2023, we did anticipate a slight drop in the FYE 2023 collection numbers as compared with the prior fiscal year, when that billing was payable by February 1.

For prior years' collections, through the end of May 2023, we show a **net** collection of more than $1.7 million since the beginning of this fiscal year on July 1, 2022. This amount is $3.3 million less than what we collected during the first 11 months of the prior fiscal year. The difference is partly attributable to the tax sale held in October 2021 that boosted collections in the prior fiscal year, and due to continued effects of court stipulated judgments in assessment appeal cases, resulting in erosion of current and prior collectibles.

Our third-party collection agency continues to bill on our behalf for past due motor vehicle taxes for which we had no valid address. The agency sent its first mailing to approximately 7,800 taxpayers on our behalf in November 2022. From December 2022 through May 2023 (six months) we have collected nearly $666,466 in past due motor vehicle taxes and interest due to the City as a result of the collection agency's billings, including more than $31,000 during May. These collections are made directly to the City; payments are processed by the tax collector's office, not the collection agency, and these figures represent our net receivable, after their fees.

We continue to navigate our software *conversion* that moved our tax assessment and tax collection administrative systems off Munis and onto Quality Data Services LLC (QDS) software earlier this year. We have not yet been able to file lien continuing certificates; normally they are done in March. We did successfully generate our suspense list and presented it to the Board of Estimate for approval earlier this week. These processes present challenges, as we are learning how to perform the on the new software.

We are working with the Assessor's office, QDS personnel, and our printer to successfully implement our upcoming July 2023 tax billing of the 2022 grand list. The Board of Estimate and Taxation set the rates for those taxes on May 1, and the WPCA set their rates in March 2023.

This is our first billing, and our first complete collection cycle, on QDS software. A number of variables determine when tax bills will be issued / mailed and at this writing, I am still unable to commit to a certain date. State law requires us to mail prior to the due date of July 1, and the last day to pay without penalty is August 1. We usually have bills in the mail by mid-June but expect they will be later this year. I am prepared to respond to questions, and will continue to keep all stakeholders informed of our progress.

TAX COLLECTOR'S REPORT
MAY 2023

FISCAL YEAR 2022-2023 (2021 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 22 - MAY 23	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$27,605,498.25	$25,138,746.03	91.06%	$27,145,624.14	($459,874.11)	92.61%
AUTOMOBILE-SUPPLEMENTAL	$4,572,442.02	$3,328,708.23	72.80%	$4,406,332.53	($166,109.49)	75.54%
PERSONAL PROPERTY	$26,217,238.98	$21,178,379.50	80.78%	$21,782,348.34	($4,434,890.64)	97.23%
REAL ESTATE	$315,360,461.09	$309,585,466.05	98.17%	$311,846,310.54	($3,514,150.55)	99.28%
TOTAL TAX	**$373,755,640.34**	**$359,231,299.81**	**96.11%**	**$365,180,615.55**	**($8,575,024.79)**	**98.37%**
SEWER USE	$17,981,973.00	$17,378,175.94	96.64%	$17,608,319.48	($373,653.52)	98.69%
IPP FEE	$190,750.00	$167,092.66	87.60%	$193,000.00	$2,250.00	86.58%

FISCAL YEAR 2021-2022 (2020 GRAND LIST)	ORIGINAL LEVY	JUN 21 - MAY 22				
AUTOMOBILE-REGULAR	$21,672,160.18	$20,190,916.20	93.17%	$21,326,638.82	($345,521.36)	94.67%
AUTOMOBILE-SUPPLEMENTAL	$4,219,965.63	$3,641,333.13	86.29%	$4,196,515.98	($23,449.65)	86.77%
PERSONAL PROPERTY	$22,966,731.64	$22,188,146.24	96.61%	$22,719,329.15	($247,402.49)	97.66%
REAL ESTATE	$308,716,745.40	$303,721,471.85	98.38%	$304,178,914.58	($4,537,830.82)	99.85%
TOTAL TAX	**$357,575,602.85**	**$349,741,867.42**	**97.81%**	**$352,421,398.53**	**($5,154,204.32)**	**99.24%**
SEWER USE	$16,488,685.00	$15,971,985.02	96.87%	$16,317,824.55	($170,860.45)	97.88%
IPP FEE	$187,000.00	$175,977.36	94.11%	$188,750.00	$1,750.00	93.23%
TAX DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$16,180,037.49	$9,489,432.39	-1.70%	$12,759,217.02	($3,420,820.47)	-0.87%
SEWER DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$1,493,288.00	$1,406,190.92	-0.22%	$1,290,494.93	($202,793.07)	0.81%
IPP DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$3,750.00	($8,884.70)	-6.51%	$4,250.00	$500.00	-6.66%

BACK TAXES COLLECTED	FISCAL YR 2022-2023 (JUL 22 - MAY 23)	FISCAL YR 2021-2022 (JUL 21 - MAY 22)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	($560,823.81)	$2,204,197.50	($2,765,021.31)
PRIOR SEWER USE FEE	$127,220.87	$249,680.44	($122,459.57)
PRIOR IPP FEE	$4,450.82	$26,052.59	($21,601.77)
TOTAL PRIOR TAX, SEWER & IPP	**($429,152.12)**	**$2,479,930.53**	**($2,909,082.65)**
CURRENT INTEREST	$941,020.45	$904,291.44	$36,729.01
PRIOR INTEREST	$1,013,073.68	$1,168,782.57	($155,708.89)
SEWER USE FEE INTEREST	$77,614.46	$107,330.11	($29,715.65)
IPP FEE INTEREST	$4,209.93	$12,497.72	($8,287.79)
TOTAL INTEREST COLLECTED	**$2,035,918.52**	**$2,192,901.84**	**($156,983.32)**
PRIOR LIEN FEE	$9,488.87	$12,450.73	($2,961.86)
CURRENT LIEN FEE	$912.00	$6,087.34	($5,175.34)
TOTAL LIEN FEE COLLECTED	**$10,400.87**	**$18,538.07**	**($8,137.20)**
MISC FEES COLLECTED**	**$129,498.22**	**$382,503.84**	**($253,005.62)**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$1,746,665.49**	**$5,073,874.28**	**($3,327,208.79)**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION & SUSPENSE TRANSFERS

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

Updated through 3/31/2023

Fiscal Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	22,479	25,722	3,243	14.4%	Actual rev rounds have beat budget nearly every month this year
	Non-Revenue Rounds	4,474	3,586	(888)	-19.8%	Less season passholder rounds than anticipated
	Total Rounds	26,953	29,308	2,355	8.7%	
	Carts	15,363	15,201	(162)	-1.1%	
	ID Cards	754	537	(217)	-28.8%	Slow start to ID card sales this calendar year

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	1,249,017	1,341,265	92,248	7.4%	Driven mostly by greens fees
	Tennis Revenue	25,200	25,200	-	0.0%	
	Restaurant Revenue	55,000	46,916	(8,084)	-14.7%	
	Other Revenue	20,821	12,627	(8,194)	-39.4%	Budget includes golf simulator rev which isn't available yet, offset by booking revs not budgeted for
	Total Revenue	**1,350,038**	**1,426,008**	**75,970**	**5.6%**	
	Management Salary	171,293	127,052	(44,241)	-25.8%	Overall lower staffing
	Operations Salary	140,665	144,805	4,140	2.9%	
	Maintenance Salary	339,809	330,195	(9,614)	-2.8%	Overall lower staffing
	Employee Benefits	115,595	101,572	(14,023)	-12.1%	Driven by lower payroll taxes due to lower payroll expense
	Administrative	138,420	140,815	2,395	1.7%	Driven mostly by rising utilities pricing
	Interest & Insurance	76,128	73,246	(2,882)	-3.8%	
	Sales & Operations	3,370	5,033	1,663	49.3%	
	Park Maintenance	178,471	146,836	(31,635)	-17.7%	Driven by a $28k underage in grass treatments, $8k in grounds maint offset by an overage in water ($21k)
	Park Equipment	66,909	54,928	(11,981)	-17.9%	Less building maint than expected
	Carts	19,493	22,784	3,291	16.9%	Actual property tax on cart fleet came in over budget by nearly $3k
	Operating Expense	**1,250,153**	**1,147,266**	**(102,887)**	**-8.2%**	
	Operating Income	**99,885**	**278,742**	**178,857**	**179.1%**	
Balance Sheet	Capital Improvements	(138,000)	(94,946)	43,054	-31.2%	Kitchen equipment; improvements to several structures; new boiler; fencing
	Line of Credit Balance	-	-	-		
	Capital Reserve Cash Bal	-	24,004	-		Portion of cash reserved for capital improvements per our lease requirements
	Cash Balance	165,594	349,040	183,446	110.8%	Over budget due to strong rounds and top-line revenue

Updated through 3/31/2023

Rest of Fiscal Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	12,695	13,965	1,270	10.0%	Current trends expected through end of fiscal year
	Non-Revenue Rounds	2,526	2,021	(505)	-20.0%	Current trends expected through end of fiscal year
	Total Rounds	**15,221**	**15,985**	764	5.0%	
	Carts	8,676	8,676	-	0.0%	Projections are still in line with Budget
	ID Cards	443	660	217	49.0%	Initially soft ID card sales are now being made up for in March and April

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	706,455	741,455	35,000	5.0%	Projecting slightly higher rounds than budgeted
	Tennis Revenue	17,600	17,600	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	25,000	25,000	-	0.0%	Projections are still in line with Budget
	Other Revenue	10,079	10,079	-	0.0%	Projections are still in line with Budget
	Total Revenue	**759,134**	**794,134**	**35,000**	**4.6%**	
	Salaries	287,669	278,869	(8,800)	-3.1%	Slightly lower staffing expected through most of fiscal year
	Employee Benefits	45,139	39,722	(5,417)	-12.0%	Slightly lower staffing expected through most of fiscal year
	Administrative	52,639	52,639	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	29,959	29,959	-	0.0%	Projections are still in line with Budget
	Sales & Operations	2,230	2,230	-	0.0%	Projections are still in line with Budget
	Park Maintenance	69,729	99,729	30,000	43.0%	YTD under-spend is just timing. Will end near budgeted amount.
	Park Equipment	26,591	36,591	10,000	37.6%	YTD under-spend is just timing. Will end near budgeted amount.
	Carts	4,562	4,562	-	0.0%	Projections are still in line with Budget
	Operating Expense	**518,518**	**544,301**	**25,783**	**5.0%**	
	Uncategorized Exp/Rev					
	Operating Income	**240,616**	**249,833**	**9,217**	**3.8%**	
Balance Sheet	Capital Improvements	(32,450)	(81,504)	(49,054)	151.2%	Golf Simulator, tennis court, restaurant and house improvements
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Capital Reserve Cash Bal	-	29,254	-		Portion of cash reserved for capital improvements per our lease requirements
	Cash Balance	285,814	464,425	178,611	62.5%	YTD under-spend in Capital improvements to be spent by end of year offset with receipt of restaurant rent

ITEM #9

Oak Hills Park Authority

FY22 Actual vs. Budget

	March Act	March Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$31,196	$27,713	$3,482	12.6%	$870,658	$765,314	$105,344	13.8%
4020 · I.D. Cards	$27,955	$23,655	$4,300	18.2%	$66,590	$99,349	-$32,759	-33.0%
4025 · Season Pass	$8,121	$10,395	-$2,274	-21.9%	$80,531	$89,765	-$9,234	-10.3%
4030 · Tournament Fees	$0	$0	$0	0.0%	$53,056	$38,731	$14,325	37.0%
4050 · Cart Revenue	$10,251	$9,285	$966	10.4%	$264,754	$256,409	$8,345	3.3%
4060 · Golf Revenue - Gift Certif.	$1,473	$915	$558	61.0%	$14,384	$16,528	-$2,144	-13.0%
4070 · Gift & Rain Checks Redeemed	-$599	-$818	$219	-26.7%	-$8,708	-$17,079	$8,371	-49.0%
Total 4001 · Golf Revenue	**$78,396**	**$71,145**	**$7,251**	**10.2%**	**$1,341,265**	**$1,249,017**	**$92,248**	**7.4%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$25,200	$25,200	$0	0.0%
4200 · Rental Income	$0	$1,600	-$1,600	-100.0%	$0	$4,800	-$4,800	-100.0%
4300 · Investment Income	$162	$44	$118	270.8%	$1,158	$721	$437	60.6%
4400 · Misc. Income	$178	$33	$145	434.1%	$11,469	$300	$11,169	3723.0%
4500 · Golf Simulator Revenue	$0	$3,000	-$3,000	-100.0%	$0	$15,000	-$15,000	-100.0%
4600 · Restaurant Income	$0	$10,000	-$10,000	-100.0%	$46,916	$55,000	-$8,084	-14.7%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$340**	**$14,677**	**-$14,337**	**-97.7%**	**$84,743**	**$101,021**	**-$16,278**	**-16.1%**
TOTAL REVENUE	**$78,736**	**$85,822**	**-$7,086**	**-8.3%**	**$1,426,008**	**$1,350,038**	**$75,970**	**5.6%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$14,308	$19,000	$4,692	24.7%	$127,052	$171,293	$44,241	25.8%
5030 · Operations	$10,773	$8,048	-$2,726	-33.9%	$144,032	$140,665	-$3,368	-2.4%
5040 · Operations O/T	$0	$0	$0	0.0%	$773	$0	-$773	0.0%
5050 · Course Personnel	$26,160	$25,457	-$703	-2.8%	$230,104	$227,238	-$2,865	-1.3%
5060 · Course Personnel O/T	$0	$0	$0	0.0%	$1,440	$0	-$1,440	0.0%
5070 · Seasonal Personnel	$5,146	$4,050	-$1,096	-27.1%	$69,038	$111,135	$42,096	37.9%
5075 · Outside Seasonal Personnel	$0	$0	$0	0.0%	$29,004	$0	-$29,004	0.0%
5080 · Seasonal Personnel O/T	$0	$0	$0	0.0%	$610	$1,436	$826	57.5%
Total 5000 · PERSONNEL EXPENSE	**$56,387**	**$56,555**	**$168**	0.3%	**$602,053**	**$651,767**	**$49,714**	7.6%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$4,272	$4,321	$49	1.1%	$43,603	$50,827	$7,224	14.2%
5230 · State Unemployment	$1,374	$1,457	$83	5.7%	$16,802	$17,271	$468	2.7%
5250 · Health Insurance	$2,589	$2,800	$211	7.5%	$20,852	$25,200	$4,348	17.3%
5260 · Workmans Compensation	$787	$1,209	$423	34.9%	$15,199	$17,343	$2,144	12.4%
5270 · Retirement Plans	$580	$556	-$24	-4.3%	$5,115	$4,955	-$160	-3.2%
Total 5200 · EMPLOYEE BENEFITS	**$9,602**	**$10,344**	**$742**	7.2%	**$101,572**	**$115,595**	**$14,024**	12.1%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,381	$1,061	-$320	-30.2%	$9,779	$9,545	-$234	-2.5%
5430 · Professional Fees	$3,000	$2,792	-$208	-7.5%	$25,769	$25,125	-$644	-2.6%
5436 · Advertising	$832	$1,133	$301	26.5%	$7,856	$10,277	$2,420	23.6%
5440 · Office Expense	$1,687	$754	-$933	-123.7%	$13,506	$10,189	-$3,317	-32.6%
5441 · Bank Charges	$18	$18	$0	1.3%	$185	$266	$81	30.3%
5442 · Credit Card Fees	$1,757	$1,636	-$120	-7.4%	$30,570	$28,727	-$1,842	-6.4%
5445 · Postage	$0	$32	$32	100.0%	$60	$231	$171	74.0%
5450 · Training and Dues	$550	$141	-$409	-291.3%	$1,195	$1,760	$565	32.1%
5461 · Authority Secretarial Services	$140	$148	$8	5.6%	$990	$1,335	$345	25.8%
5469 · Other Outside Services	$639	$381	-$257	-67.4%	$5,551	$4,893	-$658	-13.5%
5470 · Other Administrative	$498	$1,003	$506	50.4%	$6,530	$9,030	$2,501	27.7%
5480 · Utilities	-$3,467	$1,540	$5,007	325.1%	$38,823	$37,042	-$1,780	-4.8%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$7,034**	**$10,640**	**$3,606**	33.9%	**$140,815**	**$138,420**	**-$2,394**	-1.7%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$8,810	$9,404	$594	6.3%	$71,082	$71,828	$746	1.0%

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #9

	March Act	March Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5520 · Interest	$377	$608	$232	38.1%	$2,164	$4,299	$2,135	49.7%
Total 5500 · DEBT SERVICE AND INSURANCE	**$9,187**	**$10,012**	**$825**	8.2%	**$73,246**	**$76,128**	**$2,881**	3.8%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5630 · Golf Genius Software	$1,275	$0	-$1,275	0.0%	$1,275	$0	-$1,275	0.0%
5640 · Golf Pro Supplies	$34	$0	-$34	0.0%	$3,236	$2,410	-$827	-34.3%
5680 · Golf Pro Work Clothes	$0	$480	$480	100.0%	$521	$960	$439	45.7%
Total 5600 SALES AND OPERATIONS	**$1,309**	**$480**	**-$829**	-172.7%	**$5,033**	**$3,370**	**-$1,663**	-49.4%
5700 · PARK MAINTENANCE								
5710 · Water	$841	$914	$74	8.1%	$69,054	$47,826	-$21,228	-44.4%
5715 · Nature and Open Space	$0	$200	$200	100.0%	$180	$1,380	$1,200	87.0%
5720 · Heating Fuel	$4,341	$2,866	-$1,475	-51.5%	$14,544	$14,596	$52	0.4%
5730 · Grounds Maintenance	$225	$2,925	$2,700	92.3%	$17,341	$27,880	$10,539	37.8%
5740 · Tree Maintenance	$3,000	$0	-$3,000	0.0%	$4,420	$2,250	-$2,170	-96.4%
5751 · Agriculture&Chemicals-Purch	$26,467	$17,812	-$8,655	-48.6%	$74,331	$72,831	-$1,500	-2.1%
5752 · Agriculture/Chemicals Utilized	-$28,419	$0	$28,419	0.0%	-$48,863	$0	$48,863	0.0%
5760 · Irrigation Maintenance	$4,538	$645	-$3,893	-603.9%	$10,978	$7,943	-$3,034	-38.2%
5770 · Consumable Tools	$0	$297	$297	100.0%	$2,531	$1,986	-$545	-27.4%
5780 · Tee and Green Supplies	$128	$818	$690	84.4%	$2,018	$1,721	-$297	-17.3%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$302	$57	-$244	-425.8%
Total 5700 · PARK MAINTENANCE	**$11,119**	**$26,477**	**$15,358**	58.0%	**$146,836**	**$178,471**	**$31,636**	17.7%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$2,243	$4,169	$1,926	46.2%	$25,021	$24,683	-$339	-1.4%
5810 · Equipment Rental	$0	$0	$0	0.0%			$0	0.0%
5820 · Building Maintenance	$1,713	$5,760	$4,047	70.3%	$17,620	$26,516	$8,896	33.5%
5840 · Small Equipment	$0	$146	$146	100.0%	$580	$1,958	$1,378	70.4%
5860 · Gasoline/Diesel Fuel	$0	$774	$774	100.0%	$11,176	$13,001	$1,826	14.0%
5880 · Employee work clothes	$416	$0	-$416	0.0%	$531	$750	$219	29.2%
Total 5800 · PARK EQUIPMENT	**$4,372**	**$10,849**	**$6,476**	59.7%	**$54,928**	**$66,909**	**$11,981**	17.9%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$0	$0	0.0%	$7,916	$5,000	-$2,916	-58.3%
6020 · Electricity	$294	$628	$334	53.2%	$9,934	$9,613	-$321	-3.3%
6030 · Maintenance	$78	$0	-$78	0.0%	$1,334	$1,280	-$54	-4.2%
6050 · Cart Insurance	$400	$400	$0	0.0%	$3,600	$3,600	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 6000 · CART EXPENSE	**$772**	**$1,028**	**$257**	24.9%	**$22,784**	**$19,493**	**-$3,291**	-16.9%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$99,781**	**$126,384**	**$26,603**	21.0%	**$1,147,266**	**$1,250,153**	**$102,887**	8.2%
TOTAL OPERATIONAL NET INCOME	**-$21,045**	**-$40,562**	**$19,517**	-48.1%	**$278,742**	**$99,885**	**$178,857**	179.1%
Restructured City Debt	$3,020	$20,000	$16,980	84.9%	$91,852	$88,176	-$3,676	-4.2%
Commercial Debt	$14,312	$2,000	-$12,312	-615.6%	$76,377	$91,074	$14,697	16.1%
Total BS Debt Payments	**$17,332**	**$22,000**	**$4,668**	21.2%	**$168,229**	**$179,250**	**$11,021**	6.1%
NET INCOME BEFORE CAPITAL EXPENSES	**-$21,045**	**-$40,562**	**$19,517**	-48.1%	**$278,742**	**$99,885**	**$178,857**	179.1%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$24,582	$22,500	-$2,082	-9.3%	$221,238	$202,500	-$18,738	-9.3%
8001 · Capital projects								
8100 - Capital Proj Cash	$32,035	$18,000	-$14,035	-78.0%	$94,946	$138,000	$43,055	31.2%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0	$0			$0	$0		
Capital Contribution								
Total 8000 · OTHER EXPENSE	$24,582	$22,500	-$16,117	-9.3%	$221,238	$202,500	$24,317	-9.3%
NET INCOME	**-$45,627**	**-$63,062**	**$17,435**	-27.6%	**$57,504**	**-$102,615**	**$160,119**	-156.0%

OAK HILLS PARK AUTHORITY
Balance Sheet FY22
As of March 31, 2023

	Total			
	As of Mar 31, 2023	As of Mar 31, 2022 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	360,970.76	214,382.03	146,588.73	68.38%
1022 NBT Payment Account	-13,334.97	-33,238.36	19,903.39	59.88%
1023 NBT Rent Escrow Sec Apt Right	1.00	1.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	24,006.74	8,682.76	15,323.98	176.49%
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	**$ 373,043.53**	**$ 191,227.43**	**$ 181,816.10**	**95.08%**
Total Bank Accounts	**$ 373,043.53**	**$ 191,227.43**	**$ 181,816.10**	**95.08%**
Accounts Receivable				
1201 Accounts Receivable	7,068.69	0.00	7,068.69	
Total Accounts Receivable	**$ 7,068.69**	**$ 0.00**	**$ 7,068.69**	
Other Current Assets				
1100 Inventory	133,631.12	103,629.77	30,001.35	28.95%
1200 Receivables	40,232.80	2,500.00	37,732.80	1509.31%
1300 Prepaid Expenses	37,098.01	22,868.31	14,229.70	62.22%
1400 Deposits	557.00	0.00	557.00	
Total Other Current Assets	**$ 211,518.93**	**$ 128,998.08**	**$ 82,520.85**	**63.97%**
Total Current Assets	**$ 591,631.15**	**$ 320,225.51**	**$ 271,405.64**	**84.75%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,597,008.13	1,597,008.13	0.00	0.00%
1510 Accumulated Depreciation/Amort.	-4,444,601.83	-4,188,305.93	-256,295.90	-6.12%
1520 Furniture & Fixtures	47,635.23	47,635.23	0.00	0.00%
1560 Leasehold Improvements	157,690.84	88,497.24	69,193.60	78.19%
1561 Park Improvements	2,043,360.87	1,821,963.05	221,397.82	12.15%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-102,677.28	-44,907.22	-57,770.06	-128.64%
Total 1500 Fixed Assets	**$1,575,550.62**	**$1,599,025.16**	**-$ 23,474.54**	**-1.47%**
Total Fixed Assets	**$1,575,550.62**	**$1,599,025.16**	**-$ 23,474.54**	**-1.47%**
TOTAL ASSETS	**$2,167,181.77**	**$1,919,250.67**	**$ 247,931.10**	**12.92%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	126,990.86	116,043.79	10,947.07	9.43%
Total Accounts Payable	**$ 126,990.86**	**$ 116,043.79**	**$ 10,947.07**	**9.43%**

Other Current Liabilities				
2010 Accounts Payable - Payroll	27,571.12	0.00	27,571.12	
2051 Accounts Payable - OHMGA Revenue	4,045.00	4,409.00	-364.00	-8.26%
2100 Accrued Payroll	5,560.46	26,773.18	-21,212.72	-79.23%
2104 Accrued retirement contribution	1,168.83	235.54	933.29	396.23%
2105 Accrued Vacation Pay	20,817.27	24,800.92	-3,983.65	-16.06%
2200 Accrued Expenses	26,714.06	36,105.50	-9,391.44	-26.01%
2250 Deferred Revenue	0.00	0.00	0.00	
2251 Tournament Deposits	9,600.00	9,700.00	-100.00	-1.03%
2254 Other Deferred	139,887.61	155,325.25	-15,437.64	-9.94%
Total 2250 Deferred Revenue	**$ 149,487.61**	**$ 165,025.25**	**-$ 15,537.64**	**-9.42%**
2400 Cart Sales Tax Due	0.00	520.00	-520.00	-100.00%
Total Other Current Liabilities	**$ 235,364.35**	**$ 257,869.39**	**-$ 22,505.04**	**-8.73%**
Total Current Liabilities	**$ 362,355.21**	**$ 373,913.18**	**-$ 11,557.97**	**-3.09%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,842,101.39	1,965,640.03	-123,538.64	-6.28%
2772 Wells Fargo 2017 Aera-Vator	197.16	197.16	0.00	0.00%
2773 DLL Finance Club Car CA550G Utility Cart	0.00	1,290.50	-1,290.50	-100.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	0.00	14,256.11	-14,256.11	-100.00%
2775 Deere Credit, Inc. Hybrid Mower	1,090.55	7,512.29	-6,421.74	-85.48%
2776 Wells Fargo MTE 2018 TurfCo Blower	1,528.11	3,253.55	-1,725.44	-53.03%
2777 DLL Finance Club Car CA502 Utility Cart	2,453.26	4,293.28	-1,840.02	-42.86%
2778 Wells Fargo Used Kubota Tractor Mini Ex	11,816.99	17,797.91	-5,980.92	-33.60%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	34,957.35	46,319.50	-11,362.15	-24.53%
2780 DLL Club Car 2021 Cart Fleet	206,773.72	279,752.68	-72,978.96	-26.09%
2781 GPSi Visage Software 2021 Cart Fleet	48,960.00	73,440.00	-24,480.00	-33.33%
Total Long-Term Liabilities	**$2,149,878.53**	**$2,413,753.01**	**-$263,874.48**	**-10.93%**
Total Liabilities	**$2,512,233.74**	**$2,787,666.19**	**-$275,432.45**	**-9.88%**
Equity				
3900 Retained Earnings	-307,610.18	-529,621.39	222,011.21	41.92%
Net Income	-37,441.79	-338,794.13	301,352.34	88.95%
Total Equity	**-$ 345,051.97**	**-$ 868,415.52**	**$ 523,363.55**	**60.27%**
TOTAL LIABILITIES AND EQUITY	**$2,167,181.77**	**$1,919,250.67**	**$ 247,931.10**	**12.92%**

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

	Total			
	Mar 2023	Mar 2022 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	31,195.56	26,753.34	4,442.22	16.60%
4020 I.D. Cards	27,955.00	42,130.00	-14,175.00	-33.65%
4025 Season Pass	8,120.57	9,763.36	-1,642.79	-16.83%
4030 Tournament Fees	0.00	0.00	0.00	
4050 Cart Revenue	10,250.94	8,182.00	2,068.94	25.29%
4060 Golf Revenue - Gift Certif.	1,473.00	540.00	933.00	172.78%
4070 Gift & Rain Checks Redeemed	-599.00	-903.00	304.00	33.67%
Total 4001 Golf Revenue	**$ 78,396.07**	**$ 86,465.70**	**-$ 8,069.63**	**-9.33%**
4300 Investment Income	162.23	28.34	133.89	472.44%
4400 Misc. Income	178.04	0.24	177.80	74083.33%
4600 Restaurant Income	0.00	2,500.00	-2,500.00	-100.00%
Total 4000 REVENUES	**$ 78,736.34**	**$ 88,994.28**	**-$10,257.94**	**-11.53%**
Total Income	**$ 78,736.34**	**$ 88,994.28**	**-$10,257.94**	**-11.53%**
Gross Profit	**$ 78,736.34**	**$ 88,994.28**	**-$10,257.94**	**-11.53%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	14,307.70	18,089.01	-3,781.31	-20.90%
5030 Operations	10,773.03	5,155.53	5,617.50	108.96%
5040 Operations O/T	0.00	0.00	0.00	
5050 Course Personnel	26,159.77	25,358.82	800.95	3.16%
5060 Course Personnel O/T	0.00	0.00	0.00	
5070 Seasonal Personnel	5,146.13	7,997.17	-2,851.04	-35.65%
5080 Seasonal Personnel O/T	0.00	0.00	0.00	
Total 5000 PERSONNEL EXPENSE	**$ 56,386.63**	**$ 56,600.53**	**-$ 213.90**	**-0.38%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	4,272.37	4,288.67	-16.30	-0.38%
5230 State Unemployment	1,374.13	2,154.07	-779.94	-36.21%
5250 Health Insurance	2,588.65	2,313.34	275.31	11.90%
5260 Workmans Compensation	786.92	1,249.36	-462.44	-37.01%
5270 Retirement Plans	579.97	561.67	18.30	3.26%
Total 5200 EMPLOYEE BENEFITS	**$ 9,602.04**	**$ 10,567.11**	**-$ 965.07**	**-9.13%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,380.72	1,024.78	355.94	34.73%
5430 Professional Fees	3,000.00	2,650.00	350.00	13.21%
5436 Advertising	832.19	959.35	-127.16	-13.25%
5440 Office Expense	1,687.35	789.72	897.63	113.66%
5441 Bank Charges	17.75	18.35	-0.60	-3.27%
5442 Credit Card Fees	1,756.71	1,174.35	582.36	49.59%
5450 Training and Dues	550.00	233.11	316.89	135.94%

5461 Authority Secretarial Services	140.00	120.00	20.00	16.67%
5469 Other Outside Services	638.63	410.68	227.95	55.51%
5470 Other Administrative	497.59	755.50	-257.91	-34.14%
5480 Utilities	-3,467.08	4,833.76	-8,300.84	-171.73%
5500 Liability Insurance	8,809.82	7,782.83	1,026.99	13.20%
5520 Interest Expense	376.85	615.80	-238.95	-38.80%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 16,220.53**	**$ 21,368.23**	**-$ 5,147.70**	**-24.09%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	3,345.86	-3,345.86	-100.00%
5630 Golf Genius Software	1,275.00	0.00	1,275.00	
5640 Golf Pro Supplies	34.01	0.00	34.01	
5680 Golf Pro Work Clothes	0.00	652.52	-652.52	-100.00%
Total 5600 SALES AND OPERATIONS	**$ 1,309.01**	**$ 3,998.38**	**-$ 2,689.37**	**-67.26%**
5700 PARK MAINTENANCE				
5710 Water	840.69	734.38	106.31	14.48%
5720 Heating Fuel	4,340.66	1,257.56	3,083.10	245.17%
5730 Grounds Maintenance	224.50	2,120.13	-1,895.63	-89.41%
5740 Tree Maintenance	3,000.00	0.00	3,000.00	
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	26,467.00	38,043.08	-11,576.08	-30.43%
5752 Agriculture/Chemicals Utilized	-28,419.40	-29,307.24	887.84	3.03%
Total 5750 Agriculture and Chemicals	**-$ 1,952.40**	**$ 8,735.84**	**-$10,688.24**	**-122.35%**
5760 Irrigation Maintenance	4,537.74	155.00	4,382.74	2827.57%
5770 Consumable Tools	0.00	285.29	-285.29	-100.00%
5780 Tee and Green Supplies	128.00	1,013.14	-885.14	-87.37%
5800 Equipment Maintenance	2,243.49	5,683.04	-3,439.55	-60.52%
5810 Equipment Rental	0.00	461.65	-461.65	-100.00%
5820 Building Maintenance	1,712.99	2,473.48	-760.49	-30.75%
5840 Small Equipment	0.00	117.97	-117.97	-100.00%
5860 Gasoline/Diesel Fuel	0.00	-272.19	272.19	100.00%
5880 Employee work clothes	415.78	0.00	415.78	
Total 5700 PARK MAINTENANCE	**$ 15,491.45**	**$ 22,765.29**	**-$ 7,273.84**	**-31.95%**
6000 CART EXPENSE				
6020 Electricity	294.01	670.04	-376.03	-56.12%
6030 Maintenance	77.77	0.00	77.77	
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 771.78**	**$ 1,070.04**	**-$ 298.26**	**-27.87%**
Total Expenses	**$ 99,781.44**	**$ 116,369.58**	**-$16,588.14**	**-14.25%**
Net Operating Income	**-$21,045.10**	**-$ 27,375.30**	**$ 6,330.20**	**23.12%**
Other Expenses				
8000 Depreciation/Amortization	24,582.00	22,462.26	2,119.74	9.44%
8001 Capital projects				
8100 Capital Projects - Cash	32,034.62	52,596.15	-20,561.53	-39.09%
Total 8001 Capital projects	**$ 32,034.62**	**$ 52,596.15**	**-$20,561.53**	**-39.09%**
Total Other Expenses	**$ 56,616.62**	**$ 75,058.41**	**-$18,441.79**	**-24.57%**
Net Other Income	**-$56,616.62**	**-$ 75,058.41**	**$ 18,441.79**	**24.57%**
Net Income	**-$77,661.72**	**-$ 102,433.71**	**$ 24,771.99**	**24.18%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2022 - March 2023

	Total			
	Jul 2022 - Mar 2023	Jul 2021 - Mar 2022 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	870,658.04	788,096.36	82,561.68	10.48%
4020 I.D. Cards	66,590.00	71,225.00	-4,635.00	-6.51%
4025 Season Pass	80,530.86	94,549.08	-14,018.22	-14.83%
4030 Tournament Fees	53,056.00	45,195.00	7,861.00	17.39%
4050 Cart Revenue	264,753.86	251,599.00	13,154.86	5.23%
4055 GolfBoard Revenue	0.00	0.00	0.00	
4060 Golf Revenue - Gift Certif.	14,384.00	16,204.00	-1,820.00	-11.23%
4070 Gift & Rain Checks Redeemed	-8,708.00	-15,608.12	6,900.12	44.21%
Total 4001 Golf Revenue	**$ 1,341,264.76**	**$ 1,251,260.32**	**$ 90,004.44**	**7.19%**
4100 Tennis Revenue	25,200.00	24,000.00	1,200.00	5.00%
4200 Rental Income	0.00	2,750.00	-2,750.00	-100.00%
4300 Investment Income	1,158.10	867.76	290.34	33.46%
4400 Misc. Income	11,468.99	2,757.85	8,711.14	315.87%
4600 Restaurant Income	46,916.06	16,862.67	30,053.39	178.22%
Total 4000 REVENUES	**$ 1,426,007.91**	**$ 1,298,498.60**	**$ 127,509.31**	**9.82%**
Total Income	**$ 1,426,007.91**	**$ 1,298,498.60**	**$ 127,509.31**	**9.82%**
Gross Profit	**$ 1,426,007.91**	**$ 1,298,498.60**	**$ 127,509.31**	**9.82%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	127,051.99	160,400.48	-33,348.49	-20.79%
5030 Operations	144,032.25	126,241.94	17,790.31	14.09%
5040 Operations O/T	772.50	-15.81	788.31	4986.15%
5050 Course Personnel	231,103.53	222,741.03	8,362.50	3.75%
5060 Course Personnel O/T	1,440.20	1,403.52	36.68	2.61%
5070 Seasonal Personnel	68,038.31	99,721.04	-31,682.73	-31.77%
5075 Outside Seasonal Personnel	29,003.97	0.00	29,003.97	
5080 Seasonal Personnel O/T	610.06	1,006.06	-396.00	-39.36%
Total 5000 PERSONNEL EXPENSE	**$ 602,052.81**	**$ 611,498.26**	**-$ 9,445.45**	**-1.54%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	43,602.99	46,415.19	-2,812.20	-6.06%
5230 State Unemployment	16,802.29	20,428.25	-3,625.96	-17.75%
5250 Health Insurance	20,852.01	19,442.82	1,409.19	7.25%
5260 Workmans Compensation	15,199.03	17,068.25	-1,869.22	-10.95%
5270 Retirement Plans	5,115.40	4,965.67	149.73	3.02%
Total 5200 EMPLOYEE BENEFITS	**$ 101,571.72**	**$ 108,320.18**	**-$ 6,748.46**	**-6.23%**
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	9,779.21	8,107.45	1,671.76	20.62%
5430 Professional Fees	25,768.96	23,615.14	2,153.82	9.12%
5436 Advertising	7,856.44	9,131.99	-1,275.55	-13.97%
5440 Office Expense	13,506.47	10,629.61	2,876.86	27.06%
5441 Bank Charges	185.39	298.15	-112.76	-37.82%
5442 Credit Card Fees	30,569.53	32,937.91	-2,368.38	-7.19%
5445 Postage	60.00	116.00	-56.00	-48.28%
5450 Training and Dues	1,195.00	1,399.11	-204.11	-14.59%
5461 Authority Secretarial Services	990.00	1,340.00	-350.00	-26.12%
5469 Other Outside Services	5,551.28	5,075.87	475.41	9.37%
5470 Other Administrative	6,529.85	8,756.86	-2,227.01	-25.43%
5480 Utilities	38,822.70	37,475.65	1,347.05	3.59%
5500 Liability Insurance	71,082.49	63,316.83	7,765.66	12.26%
5520 Interest Expense	2,163.97	3,605.24	-1,441.27	-39.98%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 214,061.29**	**$ 205,805.81**	**$ 8,255.48**	**4.01%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	33,102.28	-33,102.28	-100.00%
5630 Golf Genius Software	1,275.00	0.00	1,275.00	
5640 Golf Pro Supplies	3,236.13	2,036.45	1,199.68	58.91%
5680 Golf Pro Work Clothes	521.38	1,576.03	-1,054.65	-66.92%
Total 5600 SALES AND OPERATIONS	**$ 5,032.51**	**$ 36,714.76**	**-$ 31,682.25**	**-86.29%**
5700 PARK MAINTENANCE				
5710 Water	69,053.87	29,752.92	39,300.95	132.09%
5715 Nature and Open Space	179.99	0.00	179.99	
5720 Heating Fuel	14,544.13	7,981.49	6,562.64	82.22%
5730 Grounds Maintenance	17,341.11	29,909.85	-12,568.74	-42.02%
5740 Tree Maintenance	4,419.56	0.00	4,419.56	
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	74,331.08	92,066.52	-17,735.44	-19.26%
5752 Agriculture/Chemicals Utilized	-48,863.00	-34,027.73	-14,835.27	-43.60%
Total 5750 Agriculture and Chemicals	**$ 25,468.08**	**$ 58,038.79**	**-$ 32,570.71**	**-56.12%**
5760 Irrigation Maintenance	10,977.62	4,638.45	6,339.17	136.67%
5770 Consumable Tools	2,531.26	2,087.55	443.71	21.26%
5780 Tee and Green Supplies	2,018.49	2,811.78	-793.29	-28.21%
5795 Janitorial Supplies	301.72	19.59	282.13	1440.17%
5800 Equipment Maintenance	25,021.43	29,908.95	-4,887.52	-16.34%
5810 Equipment Rental	0.00	461.65	-461.65	-100.00%
5820 Building Maintenance	17,620.12	14,411.79	3,208.33	22.26%
5840 Small Equipment	579.99	574.09	5.90	1.03%
5860 Gasoline/Diesel Fuel	11,175.93	7,579.72	3,596.21	47.45%
5880 Employee work clothes	530.78	754.33	-223.55	-29.64%
Total 5700 PARK MAINTENANCE	**$ 201,764.08**	**$ 188,930.95**	**$ 12,833.13**	**6.79%**
6000 CART EXPENSE				
6010 Cart Lease Expense	7,916.17	0.00	7,916.17	
6020 Electricity	9,934.04	10,075.52	-141.48	-1.40%
6030 Maintenance	1,333.58	930.63	402.95	43.30%
6050 Cart Insurance	3,600.00	3,600.00	0.00	0.00%

Total 6000 CART EXPENSE	$ 22,783.79	$ 14,606.15	$ 8,177.64	55.99%
Total Expenses	$ 1,147,266.20	$ 1,165,876.11	-$ 18,609.91	-1.60%
Net Operating Income	$ 278,741.71	$ 132,622.49	$ 146,119.22	110.18%
Other Expenses				
8000 Depreciation/Amortization	221,238.00	202,160.34	19,077.66	9.44%
8001 Capital projects				
8100 Capital Projects - Cash	94,945.50	271,706.28	-176,760.78	-65.06%
Total 8001 Capital projects	$ 94,945.50	$ 271,706.28	-$176,760.78	-65.06%
8006 Disposed Assets	0.00	-2,450.00	2,450.00	100.00%
Total Other Expenses	$ 316,183.50	$ 471,416.62	-$155,233.12	-32.93%
Net Other Income	-$ 316,183.50	-$ 471,416.62	$ 155,233.12	32.93%
Net Income	-$ 37,441.79	-$ 338,794.13	$ 301,352.34	88.95%

OAK HILLS SALES ANALYSIS MARCH 2023 FISCAL REPORT

Description	Mar-23	Mar-22	Inc/(Dec)	YTD FY23	YTD FY22	Inc/(Dec)
Revenue Rounds	1,356	1,122	20.9%	25,722	23,956	7.4%
Season Pass Rounds	140	240	-41.7%	1,968	3,465	-43.2%
POS System Servicer Rounds	80	157	-49.0%	1,618	1,636	-1.1%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	427	-100.0%
Total All Rounds	1,576	1,519	3.8%	29,308	29,484	-0.6%
Total Carts	535	627	-14.7%	15,201	16,620	-8.5%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	213	318	-33.0%	537	539	-0.4%
Total Season Passes	0	0	0.0%	45	52	-13.5%
Total Gift Cards	13	8	62.5%	237	226	4.9%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$31,162	$26,700	16.7%	$908,398	$833,109	9.0%
Total Carts $	$10,251	$8,352	22.7%	$280,913	$267,308	5.1%
Total Board $	$0	$0	0.0%	$0	$0	0.0%
Total Golf ID Cards $	$27,955	$42,220	-33.8%	$66,590	$70,450	-5.5%
Total Season Pass $	$0	$0	0.0%	$96,635	$116,065	-16.7%
Total Gift Cards $	$1,473	$890	65.5%	$16,444	$16,554	-0.7%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$599	-$587	2.0%	-$8,672	-$15,292	-43.3%
	$70,242	**$77,574**	**-9.5%**	**$1,360,308**	**$1,288,193**	**5.6%**
$ Revenue/Revenue Round	**$22.98**	**$23.80**	-3.4%	**$35.32**	**$34.78**	1.6%
Carts/Revenue Round	**39.5%**	**55.9%**	-29.4%	**59.1%**	**69.4%**	-14.8%
Cart $/Revenue Round	**$7.56**	**$7.44**	1.6%	**$10.92**	**$11.16**	-2.1%
Cart $/Cart Round	**$19.16**	**$13.32**	43.9%	**$18.48**	**$16.08**	14.9%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$0.00**	0.0%
ID Card $/Card	**$131.24**	**$132.77**	-1.1%	**$124.00**	**$130.71**	-5.1%
Resident Adult 18 Rounds	230	186	23.7%	3,688	4,074	-9.5%
Resident Senior 18 Rounds	63	117	-46.2%	3,080	3,577	-13.9%
Junior/Golf Team 18 Rounds	42	46	-8.7%	1,282	1,146	11.9%
Golf League 18 Rounds	0	0	0.0%	60	80	-25.0%
Employee 18 Rounds	27	14	92.9%	435	503	-13.5%
Non Resident 18 Rounds	973	725	34.2%	15,753	13,487	16.8%
Total 9 Hole Rounds	21	34	-38.2%	1,424	1,089	30.8%
Total Revenue Rounds	***1,356***	***1,122***	***20.9%***	***25,722***	***23,956***	***7.4%***
Resident Adult 18 Rounds $	$5,065	$5,309	-4.6%	$121,020	$138,741	-12.8%
Resident Senior 18 Rounds $	$1,391	$2,684	-48.2%	$91,262	$99,600	-8.4%
Junior/Golf Team 18 Rounds $	$837	$856	-2.2%	$27,978	$20,040	39.6%
Golf League 18 Rounds	$0	$0	0.0%	$0	$1,600	-100.0%
Employee 18 Rounds $	$182	$98	85.7%	$2,928	$3,466	-15.5%
Non Resident 18 Rounds $	$23,261	$17,095	36.1%	$646,721	$544,217	18.8%
Total 9 Hole Rounds $	$426	$658	-35.3%	$18,489	$25,445	-27.3%
Total $ Revenue Rounds	***31,162***	***26,700***	***16.7%***	***908,398***	***833,109***	***9.0%***
Senior Non-Resident ID	11	18	-38.9%	45	42	7.1%
Adult Non-Resident ID	11	25	-56.0%	22	43	-48.8%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***22***	***43***	***-48.8%***	***67***	***85***	***-21.2%***
GolfNow Rounds	665	242	174.8%	5446	1195	355.7%
GolfNow Dollars	$13,544	$2,558	429.5%	$189,753	$43,173	339.5%
Dollars/Round	$20.37	$10.57	92.7%	$34.84	$36.13	-3.6%
City of Norwalk debt paydown	**$3,309.60**					

OAK HILLS SALES ANALYSIS MARCH 2023 CALENDAR

Description	Mar-23	Mar-22	Inc/(Dec)	YTD 2023	YTD 2022	Inc/(Dec)
Revenue Rounds	1,356	1,122	20.9%	2,345	1,282	82.9%
Season Pass Rounds	140	240	-41.7%	346	297	16.5%
POS System Servicer Rounds	80	157	-49.0%	323	181	78.5%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	2	-100.0%
Total All Rounds	1,576	1,519	3.8%	3,014	1,762	71.1%
Total Carts	535	627	-14.7%	535	627	-14.7%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	213	318	-33.0%	453	450	0.7%
Total Season Passes	0	0	0.0%	44	14	214.3%
Total Gift Cards	13	8	62.5%	28	14	100.0%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$31,162	$26,700	16.7%	$49,789	$30,416	63.7%
Total Carts $	$10,251	$8,352	22.7%	$10,251	$8,352	22.7%
Total Board $	$0	$0	0.0%	$0	$0	0.0%
Total Golf ID Cards $	$27,955	$42,220	-33.8%	$58,855	$59,880	-1.7%
Total Season Pass $	$0	$0	0.0%	$94,510	$33,215	184.5%
Total Gift Cards $	$1,473	$890	65.5%	$3,298	$1,515	117.7%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$599	-$587	2.0%	-$879	-$587	49.7%
	$70,242	**$77,574**	**-9.5%**	**$215,824**	**$132,790**	**62.5%**
$ Revenue/Revenue Round	**$22.98**	**$23.80**	-3.4%	**$21.23**	**$23.73**	-10.5%
Carts/Revenue Round	**39.5%**	**55.9%**	-29.4%	**22.8%**	**48.9%**	-53.4%
Cart $/Revenue Round	**$7.56**	**$7.44**	1.6%	**$4.37**	**$6.51**	-32.9%
Cart $/Cart Round	**$19.16**	**$13.32**	43.9%	**$19.16**	**$13.32**	43.9%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$0.00**	0.0%
ID Card $/Card	**$131.24**	**$132.77**	-1.1%	**$129.92**	**$133.07**	-2.4%
Resident Adult 18 Rounds	230	186	23.7%	710	210	238.1%
Resident Senior 18 Rounds	63	117	-46.2%	63	136	-53.7%
Junior/Golf Team 18 Rounds	42	46	-8.7%	54	49	10.2%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Empl 18 Rounds	27	14	92.9%	27	15	80.0%
Non Resident 18 Rounds	973	725	34.2%	1,444	823	75.5%
Total 9 Hole Rounds	21	34	-38.2%	47	49	-4.1%
Total Revenue Rounds	***1,356***	***1,122***	***20.9%***	***2,345***	***1,282***	***82.9%***
Resident Adult 18 Rounds $	$5,065	$5,309	-4.6%	$15,715	$5,899	166.4%
Resident Senior 18 Rounds $	$1,391	$2,684	-48.2%	$1,391	$3,130	-55.6%
Junior/Golf Team 18 Rounds $	$837	$856	-2.2%	$1,063	$901	18.0%
Golf League 18 Rounds	$0	$0	0.0%	$0	$0	0.0%
Empl 18 Rounds $	$182	$98	85.7%	$182	$105	73.3%
Non Resident 18 Rounds $	$23,261	$17,095	36.1%	$30,531	$19,377	57.6%
Total 9 Hole Rounds $	$426	$658	-35.3%	$907	$1,004	-9.7%
Total $ Revenue Rounds	***31,162***	***26,700***	***16.7%***	***49,789***	***30,416***	***63.7%***
SR NONRES DISC	11	18	-38.9%	45	34	32.4%
NONRES DISCOUNT	11	25	-56.0%	21	40	-47.5%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***22***	***43***	***-48.8%***	***66***	***74***	***-10.8%***
GolfNow Rounds	665	242	174.8%	1136	242	369.4%
GolfNow Dollars	$13,544	$2,558	429.5%	$20,814	$2,558	713.7%
Dollars/Round	$20.37	$10.57	92.7%	$18.32	$10.57	73.3%

Oak Hills Park Authority
April 2023 Financial Commentary

Operations Updates:

- Golf rounds are nearly 20% over budget for the first 10 months of FY23. Beginning of the year and April rounds helped this overage grow so high.
- OHPA has made capital improvements on several structures and grounds year-to-date, including the tennis facility.
- Discount ID card sales were off to a slow start this calendar year but exceeded budget for the months of March and April which helped to get us back to ytd expectations.

YTD Financial Highlights:

- FY23 YTD net operating income was over budget by $286k and we ended April with a $488k cash balance which includes $24k in the capital reserve bank account.
    - Revenue was over-budget by 183k thanks to strong golf and cart rounds.
    - Expenses were $103k lower than budget due to lower than expected wages as a result of being understaffed and park maintenance.
- OHPA made $95k in repayments to the City for the first 10 months of this fiscal year. The annual 1% of gross golf revenue additional debt payment was made in November.

Other:

- Work is in progress on preparing our FY2024 fiscal budget with presentation to the Authority and approval to take place in June.

Updated through ***4/30/2023***

Fiscal Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	24,957	29,939	4,982	20.0%	Actual rev rounds have beat budget nearly every month this year
	Non-Revenue Rounds	4,967	4,040	(927)	-18.7%	Less season passholder rounds than anticipated
	Total Rounds	**29,924**	**33,979**	4,055	13.6%	
	Carts	17,057	17,833	776	4.5%	
	ID Cards	933	898	(35)	-3.8%	Slow start to ID card sales this calendar year

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	1,395,400	1,594,201	198,801	14.2%	Driven mostly by greens fees
	Tennis Revenue	25,200	25,200	-	0.0%	
	Restaurant Revenue	55,000	50,916	(4,084)	-7.4%	
	Other Revenue	25,502	13,807	(11,695)	-45.9%	Budget includes golf simulator rev which isn't available yet, offset by booking revs not budgeted for
	Total Revenue	**1,501,102**	**1,684,124**	**183,022**	**12.2%**	
	Management Salary	190,461	140,898	(49,563)	-26.0%	Overall lower staffing
	Operations Salary	166,939	170,414	3,475	2.1%	
	Maintenance Salary	388,548	370,277	(18,271)	-4.7%	Overall lower staffing
	Employee Benefits	130,560	114,237	(16,323)	-12.5%	Driven by lower payroll taxes due to lower payroll expense
	Administrative	154,432	160,435	6,003	3.9%	Driven by rising utilities pricing. CC fees are also over-budget which is in line with revenue overages
	Interest & Insurance	86,106	84,321	(1,785)	-2.1%	
	Sales & Operations	3,953	5,515	1,562	39.5%	
	Park Maintenance	197,091	179,653	(17,438)	-8.8%	Driven by a $23k underage in grass treatments, $18k in maint offset by an overage in water ($21k)
	Park Equipment	75,830	61,719	(14,111)	-18.6%	Under budget on most items, most notably Building Maint for $8k
	Carts	20,605	24,473	3,868	18.8%	Actual property tax on cart fleet came in over budget by nearly $3k
	Operating Expense	**1,414,525**	**1,311,942**	**(102,583)**	**-7.3%**	
	Operating Income	**86,577**	**372,182**	**285,605**	**329.9%**	
Balance Sheet	Capital Improvements	(148,000)	(95,446)	52,554	-35.5%	Kitchen equipment; improvements to several structures; new boiler; fencing
	Line of Credit Balance	-	-	-		
	Capital Reserve Cash Bal	-	24,004	-		Portion of cash reserved for capital improvements per our lease requirements
	Cash Balance	120,236	464,439	344,203	286.3%	Over budget due to strong rounds and top-line revenue

Updated through *4/30/2023*

Rest of Fiscal Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	10,217	11,443	1,226	12.0%	Current trends expected through end of fiscal year
	Non-Revenue Rounds	2,033	1,667	(366)	-18.0%	Current trends expected through end of fiscal year
	Total Rounds	**12,250**	**13,110**	860	7.0%	
	Carts	6,983	6,983	-	0.0%	Projections are still in line with Budget
	ID Cards	263	298	35	13.3%	Initially soft ID card sales have mostly been made up for in March and April

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	560,072	596,852	36,780	6.6%	Projecting slightly higher rounds than budgeted
	Tennis Revenue	17,600	17,600	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	25,000	25,000	-	0.0%	Projections are still in line with Budget
	Other Revenue	5,398	5,398	-	0.0%	Projections are still in line with Budget
	Total Revenue	**608,070**	**644,850**	**36,780**	**6.0%**	
	Salaries	193,488	188,288	(5,200)	-2.7%	Slightly lower staffing expected through most of fiscal year
	Employee Benefits	30,174	26,855	(3,319)	-11.0%	Slightly lower staffing expected through most of fiscal year
	Administrative	36,628	36,628	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	19,981	19,981	-	0.0%	Projections are still in line with Budget
	Sales & Operations	1,647	1,647	-	0.0%	Projections are still in line with Budget
	Park Maintenance	51,109	68,109	17,000	33.3%	Overages here make up for ytd under-spend
	Park Equipment	17,670	27,670	10,000	56.6%	Overages here make up for ytd under-spend
	Carts	3,450	3,450	-	0.0%	Projections are still in line with Budget
	Operating Expense	**354,147**	**372,628**	**18,481**	**5.2%**	
	Uncategorized Exp/Rev					
	Operating Income	**253,923**	**272,222**	**18,299**	**7.2%**	
Balance Sheet	Capital Improvements	(22,450)	(75,004)	(52,554)	234.1%	Golf Simulator, tennis court, restaurant and house improvements
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Capital Reserve Cash Bal	-	29,254	-		Portion of cash reserved for capital improvements per our lease requirements
	Cash Balance	285,814	633,762	347,948	121.7%	YTD under-spend in Capital improvements to be spent by end of year offset with receipt of restaurant rent

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ITEM #8

Oak Hills Park Authority
FY22 Actual vs. Budget

	April Act	April Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$153,518	$84,365	$69,153	82.0%	$1,024,176	$849,679	$174,497	20.5%
4020 · I.D. Cards	$46,635	$23,655	$22,980	97.1%	$113,225	$123,004	-$9,779	-8.0%
4025 · Season Pass	$8,441	$10,395	-$1,954	-18.8%	$88,972	$100,160	-$11,188	-11.2%
4030 · Tournament Fees	$0	$0	$0	0.0%	$53,056	$38,731	$14,325	37.0%
4050 · Cart Revenue	$46,295	$28,266	$18,029	63.8%	$311,049	$284,674	$26,374	9.3%
4060 · Golf Revenue - Gift Certif.	$832	$1,571	-$739	-47.1%	$15,216	$18,099	-$2,883	-15.9%
4070 · Gift & Rain Checks Redeemed	-$2,784	-$1,869	-$915	49.0%	-$11,492	-$18,948	$7,456	-39.3%
Total 4001 · Golf Revenue	**$252,937**	**$146,383**	**$106,554**	**72.8%**	**$1,594,201**	**$1,395,400**	**$198,802**	**14.2%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$25,200	$25,200	$0	0.0%
4200 · Rental Income	$0	$1,600	-$1,600	-100.0%	$0	$6,400	-$6,400	-100.0%
4300 · Investment Income	$166	$48	$119	250.2%	$1,324	$769	$556	72.3%
4400 · Misc. Income	$1,014	$33	$980	2941.3%	$12,483	$333	$12,149	3644.8%
4500 · Golf Simulator Revenue	$0	$3,000	-$3,000	-100.0%	$0	$18,000	-$18,000	-100.0%
4600 · Restaurant Income	$4,000	$0	$4,000	0.0%	$50,916	$55,000	-$4,084	-7.4%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$5,180**	**$4,681**	**$499**	**10.7%**	**$89,923**	**$105,702**	**-$15,779**	**-14.9%**
TOTAL REVENUE	**$258,117**	**$151,064**	**$107,053**	**70.9%**	**$1,684,125**	**$1,501,102**	**$183,023**	**12.2%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$13,846	$19,168	$5,322	27.8%	$140,898	$190,461	$49,563	26.0%
5030 · Operations	$25,610	$26,274	$664	2.5%	$169,642	$166,939	-$2,703	-1.6%
5040 · Operations O/T	$0	$0	$0	0.0%	$773	$0	-$773	0.0%
5050 · Course Personnel	$25,400	$25,457	$57	0.2%	$256,504	$252,695	-$3,809	-1.5%
5060 · Course Personnel O/T	$0	$0	$0	0.0%	$1,440	$0	-$1,440	0.0%
5070 · Seasonal Personnel	$14,681	$21,846	$7,165	32.8%	$82,719	$132,981	$50,262	37.8%
5075 · Outside Seasonal Personnel	$0	$0	$0	0.0%	$29,004	$0	-$29,004	0.0%
5080 · Seasonal Personnel O/T	$0	$1,436	$1,436	100.0%	$610	$2,872	$2,262	78.8%
Total 5000 · PERSONNEL EXPENSE	**$79,537**	**$94,181**	**$14,645**	15.5%	**$681,589**	**$745,948**	**$64,359**	8.6%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$6,034	$7,101	$1,067	15.0%	$49,637	$57,928	$8,291	14.3%
5230 · State Unemployment	$2,077	$2,577	$500	19.4%	$18,880	$19,848	$968	4.9%
5250 · Health Insurance	$2,706	$2,940	$234	8.0%	$23,558	$28,140	$4,582	16.3%
5260 · Workmans Compensation	$1,285	$1,803	$518	28.7%	$16,484	$19,145	$2,662	13.9%
5270 · Retirement Plans	$563	$544	-$19	-3.5%	$5,678	$5,499	-$179	-3.3%
Total 5200 · EMPLOYEE BENEFITS	**$12,665**	**$14,965**	**$2,300**	15.4%	**$114,237**	**$130,560**	**$16,323**	12.5%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,047	$1,061	$14	1.3%	$10,826	$10,605	-$221	-2.1%
5430 · Professional Fees	$3,000	$2,792	-$208	-7.5%	$28,769	$27,917	-$852	-3.1%
5436 · Advertising	$727	$1,173	$446	38.1%	$8,583	$11,450	$2,867	25.0%
5440 · Office Expense	$975	$1,397	$422	30.2%	$14,481	$11,586	-$2,896	-25.0%
5441 · Bank Charges	$19	$22	$3	12.2%	$204	$288	$83	29.0%
5442 · Credit Card Fees	$5,370	$3,367	-$2,003	-59.5%	$35,939	$32,094	-$3,845	-12.0%
5445 · Postage	$63	$0	-$63	0.0%	$123	$231	$108	46.7%
5450 · Training and Dues	$200	$0	-$200	0.0%	$1,395	$1,760	$365	20.7%
5461 · Authority Secretarial Services	$260	$148	-$112	-75.3%	$1,250	$1,483	$233	15.7%
5469 · Other Outside Services	$640	$758	$118	15.6%	$6,191	$5,651	-$540	-9.6%
5470 · Other Administrative	$748	$1,003	$256	25.5%	$7,277	$10,034	$2,756	27.5%
5480 · Utilities	$6,573	$4,291	-$2,282	-53.2%	$45,396	$41,333	-$4,062	-9.8%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$19,620**	**$16,011**	**-$3,609**	-22.5%	**$160,435**	**$154,432**	**-$6,003**	-3.9%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$8,138	$9,404	$1,266	13.5%	$79,220	$81,232	$2,012	2.5%

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #8

	April Act	April Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5520 · Interest	$2,936	$575	-$2,362	-411.0%	$5,100	$4,874	-$226	-4.6%
Total 5500 · DEBT SERVICE AND INSURANCE	**$11,074**	**$9,978**	**-$1,096**	-11.0%	**$84,321**	**$86,106**	**$1,785**	2.1%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5630 · Golf Genius Software	$0	$0	$0	0.0%	$1,275	$0	-$1,275	0.0%
5640 · Golf Pro Supplies	$0	$104	$104	100.0%	$3,236	$2,513	-$723	-28.8%
5680 · Golf Pro Work Clothes	$483	$480	-$3	-0.6%	$1,004	$1,440	$436	30.3%
Total 5600 SALES AND OPERATIONS	**$483**	**$584**	**$101**	17.3%	**$5,515**	**$3,953**	**-$1,562**	-39.5%
5700 · PARK MAINTENANCE								
5710 · Water	$1,528	$1,789	$260	14.6%	$70,582	$49,615	-$20,968	-42.3%
5715 · Nature and Open Space	$0	$200	$200	100.0%	$180	$1,580	$1,400	88.6%
5720 · Heating Fuel	$1,708	$1,618	-$90	-5.6%	$16,252	$16,214	-$38	-0.2%
5730 · Grounds Maintenance	-$2,800	$9,984	$12,784	128.0%	$14,541	$37,864	$23,323	61.6%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$4,420	$2,250	-$2,170	-96.4%
5751 · Agriculture&Chemicals-Purch	$26,809	$2,133	-$24,676	-1156.6%	$101,140	$74,964	-$26,176	-34.9%
5752 · Agriculture/Chemicals Utilized	$0	$0	$0	0.0%	-$48,863	$0	$48,863	0.0%
5760 · Irrigation Maintenance	$1,810	$2,005	$195	9.7%	$12,788	$9,949	-$2,839	-28.5%
5770 · Consumable Tools	$686	$276	-$410	-148.2%	$3,217	$2,263	-$954	-42.2%
5780 · Tee and Green Supplies	$3,077	$615	-$2,462	-400.6%	$5,095	$2,336	-$2,759	-118.1%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$302	$57	-$244	-425.8%
Total 5700 · PARK MAINTENANCE	**$32,817**	**$18,620**	**-$14,197**	-76.2%	**$179,653**	**$197,091**	**$17,438**	8.8%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$1,412	$3,381	$1,968	58.2%	$26,434	$28,064	$1,630	5.8%
5810 · Equipment Rental			$0	0.0%			$0	0.0%
5820 · Building Maintenance	$2,588	$1,734	-$854	-49.2%	$20,208	$28,251	$8,043	28.5%
5840 · Small Equipment	$0	$0	$0	0.0%	$580	$1,958	$1,378	70.4%
5860 · Gasoline/Diesel Fuel	$2,471	$3,806	$1,336	35.1%	$13,647	$16,808	$3,161	18.8%
5880 · Employee work clothes	$320	$0	-$320	0.0%	$851	$750	-$101	-13.4%
Total 5800 · PARK EQUIPMENT	**$6,791**	**$8,921**	**$2,130**	23.9%	**$61,719**	**$75,830**	**$14,111**	18.6%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$0	$0	0.0%	$7,916	$5,000	-$2,916	-58.3%
6020 · Electricity	$1,230	$338	-$892	-263.9%	$11,164	$9,951	-$1,213	-12.2%
6030 · Maintenance	$60	$375	$315	84.1%	$1,393	$1,654	$261	15.8%
6050 · Cart Insurance	$400	$400	$0	0.0%	$4,000	$4,000	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 6000 · CART EXPENSE	**$1,689**	**$1,113**	**-$577**	-51.8%	**$24,473**	**$20,605**	**-$3,868**	-18.8%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$164,676**	**$164,373**	**-$303**	-0.2%	**$1,311,942**	**$1,414,525**	**$102,584**	7.3%
TOTAL OPERATIONAL NET INCOME	**$93,441**	**-$13,309**	**$106,750**	-802.1%	**$372,183**	**$86,576**	**$285,607**	329.9%
Restructured City Debt	$3,310	$2,050	-$1,260	-61.4%	$95,161	$90,225	-$4,936	-5.5%
Commercial Debt	$16,660	$20,000	$3,340	16.7%	$93,037	$111,074	$18,037	16.2%
Total BS Debt Payments	**$19,970**	**$22,050**	**$2,080**	9.4%	**$188,199**	**$201,299**	**$13,100**	6.5%
NET INCOME BEFORE CAPITAL EXPENSES	**$93,441**	**-$13,309**	**$106,750**	-802.1%	**$372,183**	**$86,576**	**$285,607**	329.9%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$24,582	$22,500	-$2,082	-9.3%	$245,820	$225,000	-$20,820	-9.3%
8001 · Capital projects								
8100 - Capital Proj Cash	$500	$10,000	$9,500	95.0%	$95,446	$148,000	$52,555	35.5%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	-$3,000	$0			-$3,000	$0		
Capital Contribution								
Total 8000 · OTHER EXPENSE	$21,582	$22,500	$7,418	4.1%	$242,820	$225,000	$31,735	-7.9%
NET INCOME	**$71,859**	**-$35,809**	**$107,668**	-300.7%	**$129,363**	**-$138,424**	**$267,787**	-193.5%

OAK HILLS PARK AUTHORITY
Balance Sheet FY23
As of April 30, 2023

	Total			
	As of Apr 30, 2023	As of Apr 30, 2022 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	503,962.10	260,310.35	243,651.75	93.60%
1022 NBT Payment Account	-40,927.87	-30,095.82	-10,832.05	-35.99%
1023 NBT Rent Escrow Sec Apt Right	1.00	1.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	24,007.73	8,683.12	15,324.61	176.49%
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	**$ 488,442.96**	**$ 240,298.65**	**$248,144.31**	**103.26%**
Total Bank Accounts	**$ 488,442.96**	**$ 240,298.65**	**$248,144.31**	**103.26%**
Accounts Receivable				
1201 Accounts Receivable	8,131.03	0.00	8,131.03	
Total Accounts Receivable	**$ 8,131.03**	**$ 0.00**	**$ 8,131.03**	
Other Current Assets				
1100 Inventory	133,631.12	104,686.16	28,944.96	27.65%
1200 Receivables	31,603.59	2,755.84	28,847.75	1046.79%
1300 Prepaid Expenses	38,895.61	24,630.58	14,265.03	57.92%
1400 Deposits	557.00	0.00	557.00	
Total Other Current Assets	**$ 204,687.32**	**$ 132,072.58**	**$ 72,614.74**	**54.98%**
Total Current Assets	**$ 701,261.31**	**$ 372,371.23**	**$328,890.08**	**88.32%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,597,008.13	1,597,008.13	0.00	0.00%
1510 Accumulated Depreciation/Amort.	-4,465,954.83	-4,209,652.85	-256,301.98	-6.09%
1520 Furniture & Fixtures	47,635.23	47,635.23	0.00	0.00%
1560 Leasehold Improvements	157,690.84	88,497.24	69,193.60	78.19%
1561 Park Improvements	2,043,360.87	1,821,963.05	221,397.82	12.15%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-105,906.28	-46,022.56	-59,883.72	-130.12%
1570 Capital Projects in Progress	195,389.43	0.00	195,389.43	
Total 1500 Fixed Assets	**$1,746,358.05**	**$1,576,562.90**	**$169,795.15**	**10.77%**
Total Fixed Assets	**$1,746,358.05**	**$1,576,562.90**	**$169,795.15**	**10.77%**
TOTAL ASSETS	**$2,447,619.36**	**$1,948,934.13**	**$498,685.23**	**25.59%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	136,393.98	128,485.53	7,908.45	6.16%

Total Accounts Payable	$ 136,393.98	$ 128,485.53	$ 7,908.45	6.16%
Other Current Liabilities				
2010 Accounts Payable - Payroll	33,298.56	31,469.42	1,829.14	5.81%
2051 Accounts Payable - OHMGA Revenue	1,175.00	8,154.00	-6,979.00	-85.59%
2100 Accrued Payroll	14,432.85	8,923.67	5,509.18	61.74%
2104 Accrued retirement contribution	1,206.25	1,056.02	150.23	14.23%
2105 Accrued Vacation Pay	20,817.27	24,800.92	-3,983.65	-16.06%
2200 Accrued Expenses	29,714.06	43,557.70	-13,843.64	-31.78%
2210 Security Deposits - Tenants				
2213 Sec Deposit - Restaurant	333.00	0.00	333.00	
Total 2210 Security Deposits - Tenants	$ 333.00	$ 0.00	$ 333.00	
2250 Deferred Revenue				
2251 Tournament Deposits	11,400.00	10,300.00	1,100.00	10.68%
2253 Deferred Tennis Revenue	14,667.00	0.00	14,667.00	
2254 Other Deferred	134,331.49	145,561.89	-11,230.40	-7.72%
Total 2250 Deferred Revenue	$ 160,398.49	$ 155,861.89	$ 4,536.60	2.91%
2400 Cart Sales Tax Due	2,978.57	1,461.00	1,517.57	103.87%
Total Other Current Liabilities	$ 264,354.05	$ 275,284.62	-$ 10,930.57	-3.97%
Total Current Liabilities	$ 400,748.03	$ 403,770.15	-$ 3,022.12	-0.75%
Long-Term Liabilities				
2701 Consolidated City Debt	1,838,791.79	1,962,526.08	-123,734.29	-6.30%
2772 Wells Fargo 2017 Aera-Vator	197.16	197.16	0.00	0.00%
2773 DLL Finance Club Car CA550G Utility Cart	0.00	1,032.50	-1,032.50	-100.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	0.00	11,950.61	-11,950.61	-100.00%
2775 Deere Credit, Inc. Hybrid Mower	1.17	6,448.33	-6,447.16	-99.98%
2776 Wells Fargo MTE 2018 TurfCo Blower	1,537.02	3,272.53	-1,735.51	-53.03%
2777 DLL Finance Club Car CA502 Utility Cart	2,146.59	3,986.61	-1,840.02	-46.16%
2778 Wells Fargo Used Kubota Tractor Mini Ex	10,753.26	16,760.85	-6,007.59	-35.84%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	32,911.39	44,313.78	-11,402.39	-25.73%
2780 DLL Club Car 2021 Cart Fleet	194,610.56	267,589.52	-72,978.96	-27.27%
2781 GPSi Visage Software 2021 Cart Fleet	48,960.00	73,440.00	-24,480.00	-33.33%
2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers	115,979.97	0.00	115,979.97	
2783 Wells Fargo 2 Baroness LM315GC Greens Mowers	74,675.14	0.00	74,675.14	
Total Long-Term Liabilities	$2,320,564.05	$2,391,517.97	-$ 70,953.92	-2.97%
Total Liabilities	$2,721,312.08	$2,795,288.12	-$ 73,976.04	-2.65%
Equity				
3900 Retained Earnings	-307,610.18	-529,621.39	222,011.21	41.92%
Net Income	33,917.46	-316,732.60	350,650.06	110.71%
Total Equity	-$ 273,692.72	-$ 846,353.99	$572,661.27	67.66%
TOTAL LIABILITIES AND EQUITY	$2,447,619.36	$1,948,934.13	$498,685.23	25.59%

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

	Total			
	Apr 2023	Apr 2022 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	153,517.95	121,522.02	31,995.93	26.33%
4020 I.D. Cards	46,635.00	37,110.00	9,525.00	25.67%
4025 Season Pass	8,441.12	9,763.36	-1,322.24	-13.54%
4030 Tournament Fees	0.00	0.00	0.00	
4050 Cart Revenue	46,294.66	23,003.00	23,291.66	101.25%
4060 Golf Revenue - Gift Certif.	832.00	2,142.00	-1,310.00	-61.16%
4070 Gift & Rain Checks Redeemed	-2,784.00	-2,254.00	-530.00	-23.51%
Total 4001 Golf Revenue	**$ 252,936.73**	**$ 191,286.38**	**$ 61,650.35**	**32.23%**
4300 Investment Income	166.37	25.35	141.02	556.29%
4400 Misc. Income	1,013.75	27.39	986.36	3601.17%
4600 Restaurant Income	4,000.00	0.00	4,000.00	
Total 4000 REVENUES	**$ 258,116.85**	**$ 191,339.12**	**$ 66,777.73**	**34.90%**
Total Income	**$ 258,116.85**	**$ 191,339.12**	**$ 66,777.73**	**34.90%**
Gross Profit	**$ 258,116.85**	**$ 191,339.12**	**$ 66,777.73**	**34.90%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	13,846.16	17,505.50	-3,659.34	-20.90%
5030 Operations	25,609.71	21,045.54	4,564.17	21.69%
5040 Operations O/T	0.00	0.00	0.00	
5050 Course Personnel	25,400.18	24,540.80	859.38	3.50%
5060 Course Personnel O/T	0.00	280.69	-280.69	-100.00%
5070 Seasonal Personnel	14,680.50	11,951.69	2,728.81	22.83%
5080 Seasonal Personnel O/T	0.00	68.60	-68.60	-100.00%
Total 5000 PERSONNEL EXPENSE	**$ 79,536.55**	**$ 75,392.82**	**$ 4,143.73**	**5.50%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	6,034.32	5,727.65	306.67	5.35%
5230 State Unemployment	2,077.36	2,568.31	-490.95	-19.12%
5250 Health Insurance	2,706.03	2,069.98	636.05	30.73%
5260 Workmans Compensation	1,284.69	1,623.98	-339.29	-20.89%
5270 Retirement Plans	562.94	549.18	13.76	2.51%
Total 5200 EMPLOYEE BENEFITS	**$ 12,665.34**	**$ 12,539.10**	**$ 126.24**	**1.01%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,046.78	1,024.10	22.68	2.21%
5430 Professional Fees	3,000.00	2,650.00	350.00	13.21%
5436 Advertising	726.60	1,006.34	-279.74	-27.80%
5440 Office Expense	974.92	1,675.06	-700.14	-41.80%
5441 Bank Charges	18.95	18.65	0.30	1.61%

5442 Credit Card Fees	5,369.55	4,676.40	693.15	14.82%
5445 Postage	63.00	0.00	63.00	
5450 Training and Dues	200.00	0.00	200.00	
5461 Authority Secretarial Services	260.00	160.00	100.00	62.50%
5469 Other Outside Services	639.57	739.27	-99.70	-13.49%
5470 Other Administrative	747.58	782.09	-34.51	-4.41%
5480 Utilities	6,572.80	6,700.30	-127.50	-1.90%
5500 Liability Insurance	8,137.82	7,782.83	354.99	4.56%
5520 Interest Expense	2,936.28	495.65	2,440.63	492.41%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 30,693.85**	**$ 27,710.69**	**$ 2,983.16**	**10.77%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	2,078.20	-2,078.20	-100.00%
5680 Golf Pro Work Clothes	482.87	0.00	482.87	
Total 5600 SALES AND OPERATIONS	**$ 482.87**	**$ 2,078.20**	**-$ 1,595.33**	**-76.76%**
5700 PARK MAINTENANCE				
5710 Water	1,528.22	1,125.85	402.37	35.74%
5720 Heating Fuel	1,707.68	1,297.69	409.99	31.59%
5730 Grounds Maintenance	-2,800.22	7,406.04	-10,206.26	-137.81%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	26,808.88	2,611.84	24,197.04	926.44%
5752 Agriculture/Chemicals Utilized	0.00	-1,056.39	1,056.39	100.00%
Total 5750 Agriculture and Chemicals	**$ 26,808.88**	**$ 1,555.45**	**$ 25,253.43**	**1623.54%**
5760 Irrigation Maintenance	1,809.95	876.35	933.60	106.53%
5770 Consumable Tools	685.75	512.40	173.35	33.83%
5780 Tee and Green Supplies	3,076.65	254.40	2,822.25	1109.38%
5800 Equipment Maintenance	1,412.39	5,327.17	-3,914.78	-73.49%
5810 Equipment Rental	0.00	126.55	-126.55	-100.00%
5820 Building Maintenance	2,587.82	561.60	2,026.22	360.79%
5860 Gasoline/Diesel Fuel	2,470.61	2,942.94	-472.33	-16.05%
5880 Employee work clothes	319.92	0.00	319.92	
Total 5700 PARK MAINTENANCE	**$ 39,607.65**	**$ 21,986.44**	**$ 17,621.21**	**80.15%**
6000 CART EXPENSE				
6020 Electricity	1,229.77	807.94	421.83	52.21%
6030 Maintenance	59.57	0.00	59.57	
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 1,689.34**	**$ 1,207.94**	**$ 481.40**	**39.85%**
Total Expenses	**$ 164,675.60**	**$ 140,915.19**	**$ 23,760.41**	**16.86%**
Net Operating Income	**$ 93,441.25**	**$ 50,423.93**	**$ 43,017.32**	**85.31%**
Other Expenses				
8000 Depreciation/Amortization	24,582.00	22,462.26	2,119.74	9.44%
8001 Capital projects				
8100 Capital Projects - Cash	500.00	5,900.14	-5,400.14	-91.53%
Total 8001 Capital projects	**$ 500.00**	**$ 5,900.14**	**-$ 5,400.14**	**-91.53%**
8006 Disposed Assets	-3,000.00	0.00	-3,000.00	
Total Other Expenses	**$ 22,082.00**	**$ 28,362.40**	**-$ 6,280.40**	**-22.14%**
Net Other Income	**-$ 22,082.00**	**-$ 28,362.40**	**$ 6,280.40**	**22.14%**
Net Income	**$ 71,359.25**	**$ 22,061.53**	**$ 49,297.72**	**223.46%**

OAK HILLS PARK AUTHORITY
P&L - Current YTD Vs. Prior YTD
July 2022 - April 2023

	Total			
	Jul 2022 - Apr 2023	Jul 2021 - Apr 2022 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	1,024,175.99	909,618.38	114,557.61	12.59%
4020 I.D. Cards	113,225.00	108,335.00	4,890.00	4.51%
4025 Season Pass	88,971.98	104,312.44	-15,340.46	-14.71%
4030 Tournament Fees	53,056.00	45,195.00	7,861.00	17.39%
4050 Cart Revenue	311,048.52	274,602.00	36,446.52	13.27%
4055 GolfBoard Revenue	0.00	0.00	0.00	
4060 Golf Revenue - Gift Certif.	15,216.00	18,346.00	-3,130.00	-17.06%
4070 Gift & Rain Checks Redeemed	-11,492.00	-17,862.12	6,370.12	35.66%
Total 4001 Golf Revenue	$ 1,594,201.49	$ 1,442,546.70	$ 151,654.79	10.51%
4100 Tennis Revenue	25,200.00	24,000.00	1,200.00	5.00%
4200 Rental Income	0.00	2,750.00	-2,750.00	-100.00%
4300 Investment Income	1,324.47	893.11	431.36	48.30%
4400 Misc. Income	12,482.74	2,785.24	9,697.50	348.17%
4600 Restaurant Income	50,916.06	16,862.67	34,053.39	201.95%
Total 4000 REVENUES	$ 1,684,124.76	$ 1,489,837.72	$ 194,287.04	13.04%
Total Income	$ 1,684,124.76	$ 1,489,837.72	$ 194,287.04	13.04%
Gross Profit	$ 1,684,124.76	$ 1,489,837.72	$ 194,287.04	13.04%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	140,898.15	177,905.98	-37,007.83	-20.80%
5030 Operations	169,641.96	147,287.48	22,354.48	15.18%
5040 Operations O/T	772.50	-15.81	788.31	4986.15%
5050 Course Personnel	256,503.71	247,281.83	9,221.88	3.73%
5060 Course Personnel O/T	1,440.20	1,684.21	-244.01	-14.49%
5070 Seasonal Personnel	82,718.81	111,672.73	-28,953.92	-25.93%
5075 Outside Seasonal Personnel	29,003.97	0.00	29,003.97	
5080 Seasonal Personnel O/T	610.06	1,074.66	-464.60	-43.23%
Total 5000 PERSONNEL EXPENSE	$ 681,589.36	$ 686,891.08	-$ 5,301.72	-0.77%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	49,637.31	52,142.84	-2,505.53	-4.81%
5230 State Unemployment	18,879.65	22,996.56	-4,116.91	-17.90%
5250 Health Insurance	23,558.04	21,512.80	2,045.24	9.51%
5260 Workmans Compensation	16,483.72	18,692.23	-2,208.51	-11.82%
5270 Retirement Plans	5,678.34	5,514.85	163.49	2.96%
Total 5200 EMPLOYEE BENEFITS	$ 114,237.06	$ 120,859.28	-$ 6,622.22	-5.48%
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	10,825.99	9,131.55	1,694.44	18.56%
5430 Professional Fees	28,768.96	26,265.14	2,503.82	9.53%
5436 Advertising	8,583.04	10,138.33	-1,555.29	-15.34%
5440 Office Expense	14,481.39	12,304.67	2,176.72	17.69%
5441 Bank Charges	204.34	316.80	-112.46	-35.50%
5442 Credit Card Fees	35,939.08	37,614.31	-1,675.23	-4.45%
5445 Postage	123.00	116.00	7.00	6.03%
5450 Training and Dues	1,395.00	1,399.11	-4.11	-0.29%
5461 Authority Secretarial Services	1,250.00	1,500.00	-250.00	-16.67%
5469 Other Outside Services	6,190.85	5,815.14	375.71	6.46%
5470 Other Administrative	7,277.43	9,538.95	-2,261.52	-23.71%
5480 Utilities	45,395.50	44,175.95	1,219.55	2.76%
5500 Liability Insurance	79,220.31	71,099.66	8,120.65	11.42%
5520 Interest Expense	5,100.25	4,100.89	999.36	24.37%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 244,755.14**	**$ 233,516.50**	**$ 11,238.64**	**4.81%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	35,180.48	-35,180.48	-100.00%
5630 Golf Genius Software	1,275.00	0.00	1,275.00	
5640 Golf Pro Supplies	3,236.13	2,036.45	1,199.68	58.91%
5680 Golf Pro Work Clothes	1,004.25	1,576.03	-571.78	-36.28%
Total 5600 SALES AND OPERATIONS	**$ 5,515.38**	**$ 38,792.96**	**-$ 33,277.58**	**-85.78%**
5700 PARK MAINTENANCE				
5710 Water	70,582.09	30,878.77	39,703.32	128.58%
5715 Nature and Open Space	179.99	0.00	179.99	
5720 Heating Fuel	16,251.81	9,279.18	6,972.63	75.14%
5730 Grounds Maintenance	14,540.89	37,315.89	-22,775.00	-61.03%
5740 Tree Maintenance	4,419.56	0.00	4,419.56	
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	101,139.96	94,678.36	6,461.60	6.82%
5752 Agriculture/Chemicals Utilized	-48,863.00	-35,084.12	-13,778.88	-39.27%
Total 5750 Agriculture and Chemicals	**$ 52,276.96**	**$ 59,594.24**	**-$ 7,317.28**	**-12.28%**
5760 Irrigation Maintenance	12,787.57	5,514.80	7,272.77	131.88%
5770 Consumable Tools	3,217.01	2,599.95	617.06	23.73%
5780 Tee and Green Supplies	5,095.14	3,066.18	2,028.96	66.17%
5795 Janitorial Supplies	301.72	19.59	282.13	1440.17%
5800 Equipment Maintenance	26,433.82	35,236.12	-8,802.30	-24.98%
5810 Equipment Rental	0.00	588.20	-588.20	-100.00%
5820 Building Maintenance	20,207.94	14,973.39	5,234.55	34.96%
5840 Small Equipment	579.99	574.09	5.90	1.03%
5860 Gasoline/Diesel Fuel	13,646.54	10,522.66	3,123.88	29.69%
5880 Employee work clothes	850.70	754.33	96.37	12.78%
Total 5700 PARK MAINTENANCE	**$ 241,371.73**	**$ 210,917.39**	**$ 30,454.34**	**14.44%**
6000 CART EXPENSE				
6010 Cart Lease Expense	7,916.17	0.00	7,916.17	
6020 Electricity	11,163.81	10,883.46	280.35	2.58%
6030 Maintenance	1,393.15	930.63	462.52	49.70%
6050 Cart Insurance	4,000.00	4,000.00	0.00	0.00%

Total 6000 CART EXPENSE	$ 24,473.13	$ 15,814.09	$ 8,659.04	54.76%
Total Expenses	$ 1,311,941.80	$ 1,306,791.30	$ 5,150.50	0.39%
Net Operating Income	$ 372,182.96	$ 183,046.42	$ 189,136.54	103.33%
Other Expenses				
8000 Depreciation/Amortization	245,820.00	224,622.60	21,197.40	9.44%
8001 Capital projects				
8100 Capital Projects - Cash	95,445.50	277,606.42	-182,160.92	-65.62%
Total 8001 Capital projects	$ 95,445.50	$ 277,606.42	-$182,160.92	-65.62%
8006 Disposed Assets	-3,000.00	-2,450.00	-550.00	-22.45%
Total Other Expenses	$ 338,265.50	$ 499,779.02	-$161,513.52	-32.32%
Net Other Income	-$ 338,265.50	-$ 499,779.02	$ 161,513.52	32.32%
Net Income	$ 33,917.46	-$ 316,732.60	$ 350,650.06	110.71%

OAK HILLS SALES ANALYSIS APRIL 2023 FISCAL REPORT

Description	Apr-23	Apr-22	Inc/(Dec)	YTD FY23	YTD FY22	Inc/(Dec)
Revenue Rounds	4,217	2,980	41.5%	29,939	26,936	11.1%
Season Pass Rounds	266	361	-26.3%	2,234	3,826	-41.6%
POS System Servicer Rounds	188	253	-25.7%	1,806	1,889	-4.4%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	427	-100.0%
Total All Rounds	4,671	3,594	30.0%	33,979	33,078	2.7%
Total Carts	2,632	1,337	96.9%	17,833	17,957	-0.7%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	361	306	18.0%	898	845	6.3%
Total Season Passes	1	1	0.0%	46	53	-13.2%
Total Gift Cards	9	20	-55.0%	246	246	0.0%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$153,515	$121,514	26.3%	$1,061,913	$954,623	11.2%
Total Carts $	$49,885	$24,464	103.9%	$330,798	$291,772	13.4%
Total Board $	$0	$0	0.0%	$0	$0	0.0%
Total Golf ID Cards $	$46,635	$35,110	32.8%	$113,675	$105,560	7.7%
Total Season Pass $	$2,885	$2,000	44.3%	$99,520	$118,065	-15.7%
Total Gift Cards $	$832	$2,142	-61.2%	$17,276	$18,696	-7.6%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$2,784	-$2,154	29.2%	-$11,456	-$17,446	-34.3%
	$250,968	**$183,076**	**37.1%**	**$1,611,726**	**$1,471,269**	**9.5%**
$ Revenue/Revenue Round	**$36.40**	**$40.78**	-10.7%	**$35.47**	**$35.44**	0.1%
Carts/Revenue Round	**62.4%**	**44.9%**	39.1%	**59.6%**	**66.7%**	-10.7%
Cart $/Revenue Round	**$11.83**	**$8.21**	44.1%	**$11.05**	**$10.83**	2.0%
Cart $/Cart Round	**$18.95**	**$18.30**	3.6%	**$18.55**	**$16.25**	14.2%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$0.00**	0.0%
ID Card $/Card	**$129.18**	**$114.74**	12.6%	**$126.59**	**$124.92**	1.3%
Resident Adult 18 Rounds	596	473	26.0%	4,284	4,547	-5.8%
Resident Senior 18 Rounds	383	394	-2.8%	3,463	3,971	-12.8%
Junior/Golf Team 18 Rounds	159	132	20.5%	1,441	1,278	12.8%
Golf League 18 Rounds	0	0	0.0%	60	80	-25.0%
Employee 18 Rounds	94	34	176.5%	529	537	-1.5%
Non Resident 18 Rounds	2,864	1,811	58.1%	18,617	15,298	21.7%
Total 9 Hole Rounds	121	136	-11.0%	1,545	1,225	26.1%
Total Revenue Rounds	***4,217***	***2,980***	***41.5%***	***29,939***	***26,936***	***11.1%***
Resident Adult 18 Rounds $	$22,050	$16,560	33.2%	$143,071	$155,301	-7.9%
Resident Senior 18 Rounds $	$10,617	$12,118	-12.4%	$101,879	$111,718	-8.8%
Junior/Golf Team 18 Rounds $	$3,259	$2,860	14.0%	$31,237	$22,900	36.4%
Golf League 18 Rounds	$0	$0	0.0%	$0	$1,600	-100.0%
Employee 18 Rounds $	$658	$231	184.8%	$3,586	$3,697	-3.0%
Non Resident 18 Rounds $	$114,022	$86,476	31.9%	$760,743	$630,693	20.6%
Total 9 Hole Rounds $	$2,909	$3,269	-11.0%	$21,398	$28,714	-25.5%
Total $ Revenue Rounds	***153,515***	***121,514***	***26.3%***	***1,061,913***	***954,623***	***11.2%***
Senior Non-Resident ID	25	19	31.6%	70	61	14.8%
Adult Non-Resident ID	28	11	154.5%	50	54	-7.4%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***53***	***30***	***76.7%***	***120***	***115***	***4.3%***
GolfNow Rounds	1568	753	108.2%	7014	1948	260.1%
GolfNow Dollars	$60,855	$43,190	40.9%	$250,607	$86,363	190.2%
Dollars/Round	$38.81	$57.36	-32.3%	$35.73	$44.33	-19.4%
City of Norwalk debt paydown	**$9,809.10**					

OAK HILLS SALES ANALYSIS APRIL 2023 CALENDAR

Description	Apr-23	Apr-22	Inc/(Dec)	YTD 2023	YTD 2022	Inc/(Dec)
Revenue Rounds	4,217	2,980	41.5%	6,562	4,262	54.0%
Season Pass Rounds	266	361	-26.3%	612	658	-7.0%
POS System Servicer Rounds	188	253	-25.7%	511	434	17.7%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	2	-100.0%
Total All Rounds	4,671	3,594	30.0%	7,685	5,356	43.5%
Total Carts	2,632	1,337	96.9%	3,167	1,964	61.3%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	361	306	18.0%	814	756	7.7%
Total Season Passes	1	1	0.0%	45	15	200.0%
Total Gift Cards	9	20	-55.0%	37	34	8.8%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$153,515	$121,514	26.3%	$203,303	$151,930	33.8%
Total Carts $	$49,885	$24,464	103.9%	$60,136	$32,816	83.3%
Total Board $	$0	$0	0.0%	$0	$0	0.0%
Total Golf ID Cards $	$46,635	$35,110	32.8%	$105,490	$94,990	11.1%
Total Season Pass $	$2,885	$2,000	44.3%	$97,395	$35,215	176.6%
Total Gift Cards $	$832	$2,142	-61.2%	$4,130	$3,657	12.9%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$2,784	-$2,154	29.2%	-$3,663	-$2,741	33.6%
	$250,968	**$183,076**	**37.1%**	**$466,792**	**$315,866**	**47.8%**
$ Revenue/Revenue Round	**$36.40**	**$40.78**	-10.7%	**$30.98**	**$35.65**	-13.1%
Carts/Revenue Round	**62.4%**	**44.9%**	39.1%	**48.3%**	**46.1%**	4.7%
Cart $/Revenue Round	**$11.83**	**$8.21**	44.1%	**$9.16**	**$7.70**	19.0%
Cart $/Cart Round	**$18.95**	**$18.30**	3.6%	**$18.99**	**$16.71**	13.6%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$0.00**	0.0%
ID Card $/Card	**$129.18**	**$114.74**	12.6%	**$129.59**	**$125.65**	3.1%
Resident Adult 18 Rounds	596	473	26.0%	1,306	683	91.2%
Resident Senior 18 Rounds	383	394	-2.8%	446	530	-15.8%
Junior/Golf Team 18 Rounds	159	132	20.5%	213	181	17.7%
Golf League 18 Rounds	0	0	0.0%	0	0	0.0%
Empl 18 Rounds	94	34	176.5%	121	49	146.9%
Non Resident 18 Rounds	2,864	1,811	58.1%	4,308	2,634	63.6%
Total 9 Hole Rounds	121	136	-11.0%	168	185	-9.2%
Total Revenue Rounds	***4,217***	***2,980***	***41.5%***	***6,562***	***4,262***	***54.0%***
Resident Adult 18 Rounds $	$22,050	$16,560	33.2%	$37,765	$22,459	68.1%
Resident Senior 18 Rounds $	$10,617	$12,118	-12.4%	$12,008	$15,248	-21.2%
Junior/Golf Team 18 Rounds $	$3,259	$2,860	14.0%	$4,322	$3,761	14.9%
Golf League 18 Rounds	$0	$0	0.0%	$0	$0	0.0%
Empl 18 Rounds $	$658	$231	184.8%	$840	$336	150.0%
Non Resident 18 Rounds $	$114,022	$86,476	31.9%	$144,552	$105,852	36.6%
Total 9 Hole Rounds $	$2,909	$3,269	-11.0%	$3,816	$4,273	-10.7%
Total $ Revenue Rounds	***153,515***	***121,514***	***26.3%***	***203,303***	***151,930***	***33.8%***
SR NONRES DISC	25	19	31.6%	70	53	32.1%
NONRES DISCOUNT	28	11	154.5%	49	51	-3.9%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***53***	***30***	***76.7%***	***119***	***104***	***14.4%***
GolfNow Rounds	1568	753	108.2%	2704	995	171.8%
GolfNow Dollars	$60,855	$43,190	40.9%	$81,668	$45,748	78.5%
Dollars/Round	$38.81	$57.36	-32.3%	$30.20	$45.98	-34.3%

MEMORANDUM

To: Finance and Claims
From: Paul Gorman, Acting Tax Assessor
Date: May 2023
Subject: Tax Assessor update on the Revaluation process

From the reval manager:
Attached are the latest numbers through 5/20. Moving along well. We will need to get a second data collector on the Commercial listing to move that along.

I am organizing the set-up of the Reval 2023 file on the cloud as I write this. As discussed during my visit on Monday once that file is up and accessible your office will:

- Provide a property record card with any changes highlighted that you would like Vision to key into the Reval 2023 database. This way our files are kept in sync.
- Your office will enter transfer and mailing address changes into the Reval 2023 database. All other changes Vision will make.

We also plan on sending out our first batch of data verification mailers on or about 6/14. For those properties where no one was home during our initial visit we will include a call-in number for them to schedule an interior inspection. We will have data collectors dedicated to scheduled interior inspections.

I will let you know when the Reval 2023 file is ready so we can begin keeping track of any edits you would like us to enter.

Norwalk CT - Bi-weekly Production Summary

Residential:		**3-Mar**	**% of Total**	**11-Mar**	**% of Total**	**17-Mar**	**% of Total**	**1-Apr**	**% of Total**	**15-Apr**	**% of Total**	**30-Apr**	**% of Total**	**20-May**	**% of Total**
26,609															
Homes Visited:		3536	13%	4284	16%	4879	18%	5573	21%	8654	33%	11366	43%	15284	57%
Owner Home:		814	23%	1042	24%	1296	26%	1652	30%	2216	26%	2879	25%	3903	26%
Allowed Interior / Callbacks:		153	19%	163	16%	206	16%	327	20%	430	19%	582	20%	851	22%
Info at Door:		396	49%	501	48%	601	46%	808	49%	1172	53%	1659	58%	2339	60%
Partial Refusal / Measure Only		253	31%	363	35%	465	36%	483	29%	559	25%	580	20%	651	17%
Refusal		12	1%	15	1%	24	1%	34	2%	55	2%	58	2%	62	2%
	Balance:	814		1042		1296		1652		2216		2879		3903	

Commercial:	**3-Mar**	**% of Total**	**11-Mar**	**% of Total**	**17-Mar**	**% of Total**	**1-Apr**	**% of Total**	**15-Apr**	**% of Total**	**30-Apr**	**% of Total**	**20-May**	**% of Total**
2145														
Measured:	393	18%	472	22%	524	24%	552	26%	628	29%	711	33%	879	41%
Refusal:	3	1%	4	1%	7	1%	8	1%	12	2%	20	3%	32	4%

ITEM #9

Norwalk CT - Bi-weekly Production Summary

Residential:	**3-Mar**	**% of Total**	**11-Mar**	**% of Total**	**17-Mar**	**% of Total**	**1-Apr**	**% of Total**	**15-Apr**	**% of Total**	**30-Apr**	**% of Total**	**20-May**	**% of Total**	**2-Jun**	**% of Total**
26,609																
Homes Visited:	3536	13%	4284	16%	4879	18%	5573	21%	8654	33%	11366	43%	15284	57%	17319	65%
Owner Home:	814	23%	1042	24%	1296	26%	1652	30%	2216	26%	2879	25%	3903	26%	4101	24%
Allowed Interior / Callbacks:	153	19%	163	16%	206	16%	327	20%	430	19%	582	20%	851	22%	959	23%
Info at Door:	396	49%	501	48%	601	46%	808	49%	1172	53%	1659	58%	2339	60%	2415	59%
Partial Refusal / Measure Only	253	31%	363	35%	465	36%	483	29%	559	25%	580	20%	651	17%	651	16%
Refusal	12	1%	15	1%	24	1%	34	2%	55	2%	58	2%	62	2%	76	2%
Balance:	814		1042		1296		1652		2216		2879		3903		4101	

Commercial:	**3-Mar**	**% of Total**	**11-Mar**	**% of Total**	**17-Mar**	**% of Total**	**1-Apr**	**% of Total**	**15-Apr**	**% of Total**	**30-Apr**	**% of Total**	**20-May**	**% of Total**	**3-Jun**	**% of Total**
2145																
Measured:	393	18%	472	22%	524	24%	552	26%	628	29%	711	33%	879	41%	942	44%
Refusal:	3	1%	4	1%	7	1%	8	1%	12	2%	20	3%	32	4%	35	4%

To whom it may concern,

Revaluation is an important process and making sure that it proceeds smoothly and produces fair and accurate results for all property owners is our goal. Hiring Safeground Analytics/John Valente as a sole source vendor was a decision not rushed into but rather one that was contemplated and reviewed by several key individuals. Safeground's past experience working in Norwalk over the past several years as a consultant led to the decision to not bid the job but to grab this opportunity to utilize this vast wealth of knowledge. John Valente and his team have a vast amount of experience spanning decades running revaluations for both residential and commercial purposes. There general experience and specifically your multiple years of Norwalk expeorence led to this decision.

I will be going to the BET in July or August to request the fund transfer. The funds will be utilized to hire John Valente and his team at Safeground Analytics to monitor the residential portion of the revaluation. In this capacity John and his team will add an extra layer of supervision for the revaluation. It will provide an extra level of security knowing that targets for project completion, in depth review of market analysis are being reviewed at multiple levels so that we can be assured that we are producing the best revaluation statistics possible.

Thank you for your time,

Paul J Gorman

Interim Assessor

City of Norwalk CT

NORWALK
The Sound of Connecticut

DEPT OF FINANCE
Purchasing Department
NONCOMPETITIVE PROCUREMENT JUSTIFICATION FORM

DATE: 5-15-2023 **DEPARTMENT:** Assessor

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

Check One:

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

TOTAL COST: not to exceed $45,000 **MUNIS Account:** ____________

VENDOR: Safeground Analytics

Purchasing Agent Signature	The Purchasing Agent		Department Head Signature
Sharon Conners Digitally signed by Sharon Conners Date: 2023.06.02 11:32:37 -04'00'	X	**Supports**	[signature]
Purchasing Agent Name		**Does Not Support**	**Department Head Name**
			Paul J Gorman
Date		**Single Source Requires Common Council Authorization (in excess of $20,000.00)?**	**Date** 5-16-23

JUSTIFICATION:

Due to the unique circumstances surrounding this years revaluation, it was determined that an additional layer of review/analysis would be prudent. Time constraints did not allow for a bidding process for these services. It was decided to go with a known quantity In John Valente/Safeground analytics to provide these services. John and his team has numerous years of experience in general revaluation oversight and specific knowledge of the Norwalk marketplace. These skills will provide Norwalk and its residents an extra layer of security as we proceed through our revaluation.

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

Vendor 1: ______________________________

Vendor 2: ______________________________

EMERGENCY: Explain in detail the nature of the emergency safeground analytics

110 Williams Street
Northampton MA 01060
johnvalente@safegroundanalytics.com
safegroundanalytics.com

Appraisal | Assessment | Litigation | Monitoring

Delivered Via Email to hdachowitz@norwalkct.org

Proposal: MONITOR OF RESIDENTIAL REVALUATION PROJECT FOR OCTOBER 1, 2023

Dear Mr. Dachowitz,

Thank you for your interest in using Safeground Analytics, Inc as the Residential Revaluation Project Monitor for the City of Norwalk for the October 1, 2023 Grand List. Most recently, Safeground completed the successful residential monitoring project in Burlington, Vermont for the April 1, 2021 Grand List. Currently, Safeground Analytics, Inc. is engaged as a Statistical Residential Assessment Auditor for the State of Delaware.

The Project Monitor will ensure that all work conducted by the residential revaluation contractor, VISION, meets IAAO and State of Connecticut standards and that the project achieves a 70% level of assessment. As Project Monitor, Safeground Analytics, Inc. will act as a liaison between the assessor's office, designated City officials and VISION. The services of the Project Monitor can be as involved as the City of Norwalk requests. At an optimal level these services will include:

- Administrative Monitoring
- Valuation Monitoring
- Communication Monitoring

A successful revaluation involves adhering to contract standards coupled with accurate valuation and exceptional communication with the Assessor, City Officials and the public. A Project Monitor will ensure deadlines are met and billing is accurate. In addition, valuation modeling will be checked for accuracy, reliability and equitability. Safeground Analytics, Inc. will meet with the City Common Council as required to provide updates on progress and answer questions about the revaluation project. We will represent the City in all administrative matters in conjunction and at the direction of the Acting Assessor. The goal is that through outreach and education the assessments resulting from this project will be viewed by the public as valid, accurate and equitable.

SPECIFICATIONS AND CLARIFICATIONS

Use of a Project Monitor will enable the Acting Assessor and Assistant Assessor to carry on with the day-to-day operation of the Assessor's office while still remaining actively involved with the revaluation process.

To give the client complete flexibility of services the bid is divided into three (3) components:

COMPONENT	HOURS	RATE/HOUR	FEE
Administrative Monitoring	50	$200	$10,000
Valuation Monitoring	125	$200	$25,000
Communication Monitoring and Revaluation Education	50	$200	$10,000
TOTAL	225		$45,000

It is anticipated that these services be carried out from April 1, 2023 to January 31, 2024. The total cost of all services will not exceed $45,000.

Cited below are detailed specifications for the Project Monitor. The client may wish to delete, add and or prioritize tasks of each component.

Component Descriptions:

1. **Administrative Monitoring**

In this component the Project Monitor will:

- Ensure that the contractor is meeting deadlines
- Ensure that the contractor is meeting contract specifications
- Ensure that the contractor is meeting RFP specifications
- Ensure that the City fulfills its contract responsibilities
- Conduct billing verification and percentage complete monitoring
- Interface between contractor and Acting Assessor on all contract and performance matters
- Verify and test the veracity of Residential Data Collection [1% random collection]
- Verify and test the veracity of Data Entry [1% random collection]
- Evaluate and verify Project Documentation meets USPAP Standard 5 and 6
- Evaluate and verify Contractor Training Manual and Field Procedures
- Evaluate and verify Contractor Staff Training
- Report Progress to Assessor and City Officials
- Ensure Contractor Performance in Appeal/Hearing Process
- Directly assist the Acting Assessor in Project Management

2. Valuation Monitoring

In this component the Project Monitor will conduct:

- Comprehensive review of all residential values
- Comprehensive review of all valuation analysis
- Comprehensive review of all methodologies, modeling and schedules
- Comprehensive review of all valuation final review
- Comprehensive review of all statistical testing
- Comprehensive review and testing of residential neighborhood delineation
- Comprehensive review and testing of all land tables
- Comprehensive review and testing of all building tables
- Comprehensive review and testing of grading structure, condition and depreciation tables
- Testing of cost models
- Testing of comparable sales model
- Independent IAAO Statistical testing
- Sales Chasing Testing
- Verification of State of Connecticut Testing
- Hearing Statistics Verification

3. Communication Monitoring and Revaluation Education

In this component the Project Monitor will:

- Attend all public meetings as needed
- Meet with City Officials as needed
- Provide public education as needed with Contractor
- Review all press releases and web documents
- Assist in the creation of public presentation material
- Review of all mailing notice documents
- Report progress to Assessor and City Officials
- Provide written report summarizing monitor process and findings

If you have any questions or modifications regarding this proposal please do not hesitate to contact me. Thank you for this opportunity to serve you and the City of Norwalk.

Very Truly Yours,

John Valente,
President, Safeground Analytics, Inc.

Memorandum

From: **Darin L. Callahan**

To: **Harry W. Rilling, Mayor**
Greg Burnett, Council President and Finance Committee Chair
Barbara Smyth, Land Use & Building Management Chair
Louis Schulman, Planning & Zoning Commission Chair

Cc: **Tom Livingston, Chief of Staff**
Jessica Vonashek, Chief of Economic and Community Development
Henry Dachowitz, Chief Financial Office
Alan Lo, Building and Facilities Manager
Steve Kleppin, Director of Planning and Zoning
Mario Coppola, Corporation Counsel
Chitsamay Lam, Comptroller

Date: **June 2, 2023**

Re: **Acquisition of 3 Belden Avenue, Norwalk**

As you know, in order to move forward with the expansion of the Norwalk Public Library at 1 Belden Avenue, Norwalk, Connecticut (the "Library") it is necessary to acquire additional abutting land. The City has an opportunity to purchase .53± acres of abutting property located at 3 Belden Avenue (the "Property") currently owned by the First Taxing District ("FTD"). (See Schedule A, attached.) The FTD has confirmed that it is willing to sell the Property to the City for $1,400,000.00 (the "Offer Price"). It is the opinion of the Law Department that the Offer Price represents fair market value for the Property and a very unique opportunity to acquire abutting property at a reasonable price to further the Library expansion plans.

Based on the foregoing, it is the recommendation of the Law Department to consider approving the acquisition of the Property and appropriation of the necessary funding for the same during your respective Regular June Committee / Commission meeting schedule as follows:

06/07/2023: Land Use & Building Management Committee:

1.a. **AUTHORIZATION**: Authorize the Mayor, Harry W. Rilling to execute any and all documents necessary to acquire 3 Belden Avenue, Norwalk, Connecticut in the amount of $1,400,000.00, plus customary due diligence costs, closing costs and adjustments, and title insurance cost. Account: [<<*Pending Assignment and Approval of an Account Number by the Finance Department at its June 8, 2023 Finance & Claim Committee Meeting*>>] re: Acquisition of 3 Belden Avenue, Norwalk, CT.

1.b. **REFERRAL**: Conn. Gen. Stat. § 8-24 Referral for a Municipal Planning Commission Report on the City's proposed acquisition of 3 Belden Avenue, Norwalk, Connecticut.

<u>06/08/2023</u>: <u>Finance & Claims Committee</u>:

1. **RESOLUTION**: Requesting for Building Management Department project in the amount of $1,420,000.00 from the ARPA (American Rescue Plan Act) fund. Account: [<<*Referral for Assignment of Account Number by Finance Department*>>] re: Acquisition of 3 Belden Avenue, Norwalk, CT.

<u>06/21/2023</u>: <u>Planning & Zoning Commission</u>:

1. **REFERRAL**: Conn. Gen. Stat. § 8-24 Referral for a Municipal Planning Commission Report on the City's proposed acquisition of 3 Belden Avenue, Norwalk, Connecticut.

<u>06/27/2023</u>: <u>Common Council</u>:

1.a. **AUTHORIZATION**: Authorize the Mayor, Harry W. Rilling to execute any and all documents necessary to acquire 3 Belden Avenue, Norwalk, Connecticut in the amount of $1,400,000.00, plus customary due diligence costs, closing costs and adjustments, and title insurance cost. Account: [<<*Insert Account Number Assigned by Finance Department following Finance Committee Approval*>>] re: Acquisition of 3 Belden Avenue, Norwalk, CT.

1.b. **RESOLUTION**: Requesting for Building Management Department project in the amount of $1,420,000 from the ARPA (American Rescue Plan Act) fund. Account: [<<*Insert Account Number Assigned by Finance Department following Finance Committee Approval* >>] Acquisition of 3 Belden Avenue, Norwalk, CT.

Schedule A


1-36-28-0
1-35-27-0
1-36-30-0
Belden Ave
1-35-21-0
1-35-22-0
1-36-47-0
1-36-48-0
1-35-1-0
1-35-4-0
1-35-29-0
Wall Street
Mott Ave

Contract Staff Summary

Department/Staff Contact	Sharon Conners
Common Council Committee	Finance and Claims
Date Approved by Committee	
Purpose/Scope	Change the subscription from an annual to a multi-year subscription
Vendor (Indicate if new or existing vendor)	Bonfire Interactive Ltd.
Term of Contract	Three (3) Years
Method of Procurement (Indicate if sole source)	quotes
Cost of Contract	A total amount not to exceed $47,521.44, annual amount $15,840.48. Authorize the Purchasing Department to issue change orders on the contract for a total not to exceed $4,752.00
Funding Source/Account Number	011361-5234
Additional Information/Other Details	See attach memo to F&C Committee / Common Council

Joyce Liu
Director of Information Technology
Jliu@norwalkct.gov

TO: Finance & Claim Committee

FROM: Joyce Liu, Director of Information Technology

RE: Second Internet Service Provider for City of Norwalk

DATE: June 8th, 2023

****

Dear Finance Committee Members,

I am writing to request the Finance Committee's authorization for the Mayor to entering a contract with the Bid Project 4286 winner, Lightpath Fiber LLC, as city's second internet service provider. Following a thorough evaluation of the proposals, the Bid Evaluation Committee has recommended Lightpath Fiber LLC as the most suitable choice for this project.

Key reasons for the Bid Evaluation Committee chose Lightpath Fiber LLC are list as follows:

- Technical Expertise: Lightpath Fiber LLC has demonstrated the necessary technical expertise to successfully execute the project. Their proposal aligns with our organization's requirements, ensuring the implementation of a reliable and efficient ISP infrastructure.
- Competitive Pricing: The bid submitted by Lightpath Fiber LLC offers competitive pricing, providing value for money and optimizing our financial resources for the project.
- Timely Execution: Granting the Mayor the authority to entering the contract will enable swift commencement of the project. Timely execution is crucial to meeting our organization's objectives and reaping the benefits of improved internet connectivity.

I kindly request the Finance Committee's approval for the Mayor to entering a contract with Lightpath Fiber LLC as City's second internet service provider. This authorization will facilitate the implementation of the project, ensuring enhanced internet connectivity and supporting our organization's goals.

Please do not hesitate to reach out if you require further information or have any concerns. Thank you for your consideration.

Joyce Liu

Joyce Liu

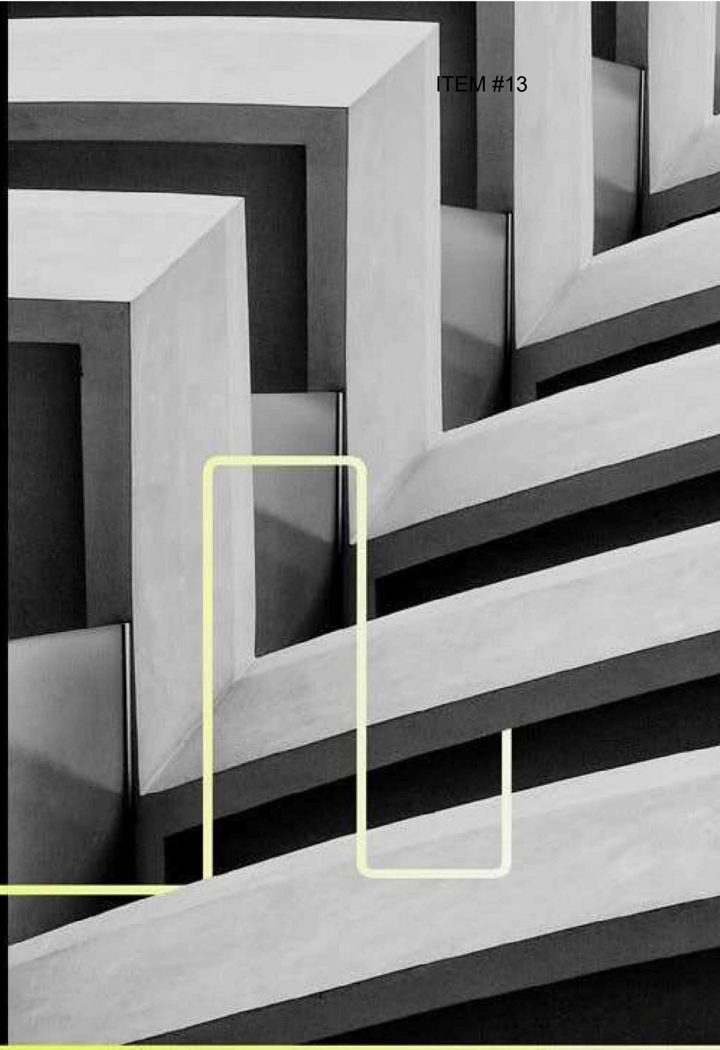
IT Director

Joyce Liu
Director of Information Technology
Jliu@norwalkct.gov

ACTION REQUESTED:

Authorized the Mayor to entering Five years contract with Lightpath Fiber LLC as secondary Internet Service Provider annual amount not to exceed $30,000, for a total not to exceed $150,000, Account # 011370-5245

Lightpath



RESPONSE FROM

Lightpath

TO

City of Norwalk
4286 Secondary
Internet Provider

City of Norwalk
Attn: Purchasing Department
125 East Avenue, Room 211
Norwalk, CT 06856-5125

Dear City of Norwalk,

Thank you and the committee for giving Cablevision Lightpath LLC ("Lightpath") the opportunity to respond to the RFP, and for allowing us to propose solutions to support the City of Norwalk ("Customer") as you lay the foundation to support and grow your organization.

To meet the City of Norwalk's requirements, Lightpath is proposing Internet Service solution, designed to meet the City of Norwalk's functional, technical, and quality of service requirements while also offering an aggressive pricing and implementation schedule. Please be advised that Lightpath's proposal is subject to the parties executing Lightpath's Service Agreement and the appropriate Service Attachment attached to this proposal, and a mutually agreeable project plan based on your requirements. Lightpath agrees to negotiate such terms and conditions in good faith upon award of the service contract.

Lightpath is one of the largest all-fiber, connectivity providers in the New York Tri-State and Boston Metro regions. We are revolutionizing how organizations connect to their digital destinations with solutions that are powerful, reliable, secure, and supported by a 100% optical fiber network. Our next generation network, which is wholly owned and operated, covers over 18,000 route miles serving over 12,000 service locations, including customers in the critical application areas of municipal government, carrier, healthcare, education, and financial markets. Lightpath's experience spans 30+ years in the industry, successfully serving thousands of customers and we are growing fast.

With Lightpath's continued focus on network excellence and next-generation customer service backing our Service Level Agreement and product offering(s), we are uniquely qualified to meet the City of Norwalk's network requirements. Thank you again for the opportunity to respond to this RFP. We look forward to meeting with the RFP committee to further enhance the relationship between the City of Norwalk and Lightpath. Should you have any questions, please contact me at 914.330.4119 or my Sales Executive Wesley Yusko at 914.457.9639 or wesley.yusko@lightpathfiber.com.

Sincerely,

DocuSigned by:
Michael Wolf
C94FADCF5B7F464...

Michael Wolf
Director of Enterprise Sales

Executive Summary

Lightpath is uniquely qualified and pleased to respond to the City of Norwalk's Request for Proposal for Internet Service solution. Lightpath's network, solutions, and staff of highly experienced professionals have the reach and expertise important to successfully meet and the City of Norwalk's needs. At Lightpath, we strive to be more than a service provider, we want to be your Strategic Network Partner.

The Lightpath difference includes:

- Financial stability (backed by Altice USA and Morgan Stanley)
- Investment in growth
- Our wholly owned and operated end-to-end fiber network
- Certified technical resources
- Experience successfully implementing complex projects
- Dedication to service and support
- Local community presence.

Why should the City of Norwalk choose Lightpath for the fulfillment of this proposal?

- **Next Generation, All-Fiber Network.** Lightpath owns and operates our own state-of-the-art, optical and packet network throughout the New York City Metro, Long Island, New Jersey, Connecticut, and Boston Metro areas with unsurpassed flexibility, reliability, and security. Lightpath's network is a highly reliable, resilient, and scalable fiber-to-the-business-premises network extending 18,000+ route miles connecting 12,000+ fiber-lit locations. POPs are diverse from common data centers and typical locations, offering more geographic diversity. We're investing millions of dollars in network upgrades as we build into new locations and expand into new markets. These network upgrades not only make Lightpath services better, they also make them bigger. With optical transport services up to an incredible 400 Gbps, Lightpath is on the cutting edge of technology. Connect to over 75 data centers throughout the Lightpath footprint, plus 7 cable landing stations, major Cloud providers, financial centers, and other critical digital destinations.
- **Next Generation, Customer Service.** Lightpath is re-thinking customer service across our entire organization as we revolutionize customer service within our industry. We've doubled the size of our Sales and Customer Care teams and provide every customer with a dedicated Account Executive and Client Services Representative. Our consultative customer service means we work with you to design, deliver and support the solution for your unique needs, faster and more easily than ever before. We understand the importance of your connectivity and commit to delivering it on-time, and supporting it with enhanced service roles, systems, and processes. We care for our customers with local sales, operations, and support teams, who are experts in their markets. Exclusively focused on meeting customer needs in the world's largest business market, Lightpath has been continually recognized for its high level of customer service.

- **Powerful Solutions.** Powerful and reliable Optical Transport, Ethernet, Private Networks, Internet, Dark Fiber, Voice, Security Solutions and Managed Services along with industry applications such as Cloud Connect, Data Center Connect, Landing Station Connect, and FTTx Connect. All custom designed to meet your organization’s exact needs.
- **Technical Expertise and Experience.** The most important aspect of Lightpath’s commitment to the City of Norwalk is the value of our technical resources and experience we bring as your Strategic Network Partner. Using our consultative approach, combined with complex project management, we successfully design, engineer, implement, and manage solutions of any magnitude.
- **Local Community Presence.** Lightpath is, and will continue to be, heavily involved in our local communities. Our investments and support locally, as well as the support for local government services, demonstrate a continued commitment at the community level.

Lightpath has been a certified telecommunications service provider in the State of New York since 1991. Since its inception, Lightpath offered switched and non-switched services over its extensive fiber-based infrastructure to commercial customers. Lightpath has received many industry awards for innovation and leadership, and for 18 straight years, the New York State Public Service Commission has given Lightpath its Commendation of Excellence. From sales to solution design, to delivery, and support, Lightpath continues to innovate across our entire organization to better serve our customers and improve your overall experience.

What strategic advantages will the City of Norwalk realize by working with Lightpath?

Metro Ethernet Forum Carrier Ethernet Certification
The Metro Ethernet Forum (MEF) is a global industry alliance whose mission is to accelerate the worldwide adoption of carrier-class Ethernet networks and services. Lightpath is a MEF 2.0 certified Metro Ethernet provider. MEF 2.0 compliance was determined through testing conducted by Iometrix, an international testing lab dedicated to developing rigorous, standard-based methodologies for the meaningful evaluation of advanced enterprise and WAN technologies. Lightpath received these accreditations for its Metro Ethernet offerings, which consistently reach the highest standards of interoperability, flexibility, and performance.

Lightpath Next Generation Network
Over $1 billion has been invested in the network technology and infrastructure to build Lightpath’s most significant asset - its fiber-optic network. Most recently, Lightpath upgraded its entire network with Ciena's (NYSE: CIEN)solution, delivering unsurpassed reliability and security, with bandwidth services up to 400 Gbps to provide superior digital experiences for our customers. By deploying Ciena’s compact interconnect platform over a flexible grid reconfigurable optical layer, Lightpath provides a more open, scalable, and programmable network to meet increased customer demands. Using Ciena’s coherent optical solution, the Lightpath network becomes more adaptive, allowing it to respond quickly to ever-changing bandwidth demands while maximizing operational efficiencies, and providing customers with more reliable, high-speed services.

The Lightpath state-of-the-art, all-digital network comprises more than 18,000 route miles of fiber-optic cable. The sheer volume of fiber-optic cable that makes up the Lightpath is significant but even more impressive is the advantage it has over the services offered by telecommunications companies that rely more heavily on antiquated technologies such as copper wire.

Lightpath owns, installs, and operates its network, and because it is committed to meeting the challenge to provide the most reliable transmission service at a cost-effective price, Lightpath uses fiber-optic cable throughout its infrastructure, even in the coveted local loop or "last mile." Whereas legacy local exchange carriers are likely to use copper wire for this crucial stretch between the network backbone and a client site, Lightpath runs its fiber directly into its customers' premises, eliminating any weak links. The result is the ability to deliver the highest transmission quality and greatest bandwidth.

Because Lightpath is a carrier, not a service reseller, customers are afforded services at a highly competitive price. As a facilities-based Competitive Local Exchange Carrier (CLEC), Lightpath has the resources and technical prowess to execute this project in an expeditious "quality focused" manner. Lightpath's technical expertise with fiber and broadband applications, coupled with expertise implementing complex solutions, helps to create a powerful combination of technical expertise and resources second to none.

- In addition to the amount and extent of fiber-optics deployed, Lightpath's network is further distinguished by its design. Of note is the fact that the network is diversely routed in the truest sense of the term. Other providers may tout the diversity of their networks, but these claims can be misleading, as true diversity cannot be achieved by routing network traffic on separate strands of fiber that are entwined within the same sheath or conduit. Lightpath's network is both electronically and physically diverse.
- Another way the Lightpath network distinguishes itself from its competitors is in its switching infrastructure. Lightpath maintains eight 5ESS switches at disparate locations on its network for diversity and resiliency and a robust geo redundancy softswitch which serves as Lightpath's Next Generation Network (NGN) to junction between circuit and packet networks. It enables Lightpath to offer a comprehensive portfolio of applications from a common platform through IP PBX/Centrex, Business Line, SIP Trunking and consumer solutions. As with the rest of our network, Lightpath owns, operates, and installs its own switching, transport, and local loop facilities.
- Lightpath's network is distinguished in its Network Management Center (NMC), located within our serving area, from where the entire network is monitored with best-in-class tools and management processes 24 hours a day, 365 days a year. This level of monitoring ensures the high reliability that is the hallmark of the Lightpath network. Lightpath's NMC is so advanced that the company can identify, address, and resolve transmission issues before they turn into problems for customers. For many Lightpath customers—healthcare institutions in particular—the role that our NMC plays in ensuring the reliability of the network is of critical importance. While no business can afford to lose its network services temporarily, such service interruptions have life-and-death consequences for hospitals and other healthcare institutions. Lightpath's network advantage minimizes these concerns for its customers.

- While Lightpath leverages a wealth of other competitive differentiators, it is the amount of fiber-optic cable, the strength of both the architecture and design of the network, as well as its NMC and people that distinguish Lightpath from its competitors.

Timeline: Lightpath Response: Lightpath will make commercially reasonable efforts to accommodate a customer's requested due date. Upon award, Lightpath will notify the customer of Lightpath' best estimate of when Service will be available for the customer's use ("Projected Installation Date").

Lightpath: Your path to connectivity. Your path to innovation. Your path to success!

Going far beyond physical expansion and technology upgrades, Lightpath is determined to be the industry best in providing customers with a superior experience, unlike any other. We are innovating across our entire organization, with dedicated customer teams for greater agility and responsiveness and a focus on continual improvement. We understand the importance of a customer choosing Lightpath for their mission-critical connectivity. Our goal is to become an extension of your network organization, to be your strategic network partner.

For over 30 years, thousands of enterprises, governments, and educators have trusted Lightpath to power their organization's innovation. Aided by our expansions, technologies, people, and tenacity to be the best, we can design, deliver, and support the best solutions for your unique needs faster and more easily.

To learn more about how Lightpath can revolutionize how your organization connects to your digital destinations, visit https://lightpathfiber.com/.

CITY OF NORWALK
PURCHASING DEPARTMENT

1.1 PROPOSAL RESPONSE FORM

Vendor Name - Cablevision Lightpath LLC		
Address - 1111 Stewart Ave. Bethpage, NY 11714		
Phone - 866.611.3434	**Fax -**	**Email -** wesley.yusko@lightpathfiber.com
Manager - Michael Wolf		**Fed ID#** 11-3052355

The undersigned hereby declares that he has or they have carefully examined the plans, specifications and project sites and has satisfied themselves as to all the quantities and conditions, and understands that in signing this proposal he waives all right to plead any misunderstanding regarding the same.

The undersigned further understands and agrees that he will furnish and provide all the necessary material, machinery, implements, tools, labor, services, and other items of whatever nature, and to do and perform all the work necessary under the aforesaid conditions, to carry out the contract and to accept in full compensation therefore the amount of the contract as agreed to by the Contractor and the City.

It is further understood and agreed that all information included in, attached to, or required by the Request for Proposal shall be public record upon delivery to the City. Your proposal must include all billable items for Five (5) year term (Set-Up, Delivery, Installation or any other One-Time, Non-Recurring Charges, Costs or Fees plus Annual or Recurring Charges and any other Charges, Costs or Fees not listed above plus any estimated surcharges (Include detailed descriptions of any surcharges).

A. PROPOSED FEES

Total Lump Sum Bid	$ 150,000
Total Lump Sum Bid in Words	One hundred and fifty thousand dollars

CITY OF NORWALK
PURCHASING DEPARTMENT

A. PROPOSED FEES BREAKDOWN

INTERNET SERVICE PROVIDER FEES	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
TOTAL	$30,000	$30,000	$30,000	$30,000	$30,000

option for multi-year extensions

INTERNET SERVICE PROVIDER OPTIONAL EXTENTION	YEAR 6	YEAR 7
TOTAL	$30,000	$30,000

B. CERTIFICATION

Submitted By: Michael Wolf	**Signature:** DocuSigned by: Michael Wolf C94FADCF5B7F464...
Authorized Agent of Company (Name & Title): Michael Wolf	Director of Sales
	Date: 5/30/2023

C. The above signatory acknowledges receipt of the following addenda issued during the bidding period and understands that they are a part of the bidding documents (if applicable):

Addendum #		Dated		Addendum #		Dated	
Addendum #		Dated		Addendum #		Dated	

CITY OF NORWALK
PURCHASING DEPARTMENT

1.2 STATEMENT OF QUALIFICATIONS

Please answer the following questions regarding your company's past performance. Failure to reply to this instruction may be regarded as justification for rejecting a bid.

1.	**Number of years in business:**	32 Years	
2.	**Number of personnel employed:**	**Part Time**	**Full Time**
		528	

3. List six contracts of this type/size your firm has completed within the last four years:

Project	Date	Contact Person	Phone No.
Milford Public School - 5G DIA/10G PFN	7/1/2021	Garrett Clark	203.783.3446
Yonkers Public School - 10G DIA Diversity	7/1/2021	Chris Cavalho	914.376.8090
Town of New Canaan - 1G/250K Internet, Voice & DDoS	12/18/21	Chris Kaiser	203.594.3027
Goddard School of Stamford - Hosted & DIA	12/1/2022	Tobey Noyes	443.286.2294
French American School - 1G PFN	7/1/2018	Lisa Fusco	914.250.5500
Graham Capital - 10G Eline	5/1/2017	Peter Fochi	203.899.3978

4. **SUBCONTRACTORS:** If subcontractors are to be used, please list firm name, address, name of principal, and phone number below or on a separate sheet. Also indicate portion or section of work subcontractor will be performing.

COMPANY NAME	ADDRESS	PRINCIPAL	PHONE	PORTION/SECTION OF WORK

Joyce Liu
Director of Information Technology
Jliu@norwalkct.gov

TO: Finance & Claim Committee

FROM: Joyce Liu, Director of Information Technology

RE: IT Infrastructure Upgrade Project

DATE: June 8th, 2023

****

Dear Finance Committee Members,

I am writing to request your support for an immediate upgrade to our organization's network switches. This upgrade is crucial for the following reasons:

- Performance Enhancement: Our current network switches are outdated and unable to handle the increasing volume of network traffic. This results in slow data transfer rates, network congestion, and reduced productivity. Upgrading the network switches will significantly improve network performance, ensuring faster data transfer and seamless connectivity for our employees.
- Scalability and Future-Proofing: As our organization grows, the demand on our network infrastructure continues to increase. Upgrading our network switches will provide the necessary scalability to accommodate additional devices, users, and services. This future-proofing measure will prevent bottlenecks, support new technologies, and ensure our network can adapt to the evolving needs of our business.
- Security and Compliance: Network switches play a critical role in securing our network infrastructure. Outdated switches may lack advanced security features, leaving our network vulnerable to cyber threats. Upgrading to modern switches will allow us to implement robust security measures, such as access controls, VLAN segmentation, and port security, enhancing our network's security posture and ensuring compliance with industry regulations.
- Reliability and Redundancy: Aging network switches are more prone to hardware failures, leading to network downtime and disruption in operations. By upgrading our switches, we can introduce redundancy and failover mechanisms that provide backup paths for network traffic. This will increase network reliability, minimize downtime, and help maintain uninterrupted operations.
- Improved Management and Troubleshooting: Upgrading to newer network switches often comes with advanced management features and monitoring capabilities. This will simplify network administration, streamline troubleshooting processes, and reduce the time and effort required for network maintenance. The enhanced management tools will empower our IT team

Joyce Liu
Director of Information Technology
Jliu@norwalkct.gov

to efficiently monitor and optimize the network performance, leading to improved operational efficiency.

Given the critical importance of network switches in supporting our organization's communication and data transfer needs, I kindly request the finance committee's support in allocating the necessary funds for this network switch upgrade. Timely action will enable us to enhance our network infrastructure, improve productivity, and ensure the smooth functioning of our operations.

I would be happy to provide further information and address any questions or concerns you may have during our upcoming finance committee meeting on June 8th, 2023. Thank you for your attention to this matter.

Sincerely,

Joyce Liu

Joyce Liu

IT Director

ACTION REQUESTED:

Authorize the purchasing agent to issue a purchase order to GovConnection LLC, in an amount not to exceed $394,443.77 for six Cisco distribution switches, twenty-three access switches, and ten uplink modules.

Account No. 09231370 5777 C0375

DEPT OF FINANCE
Purchasing Department
NONCOMPETITIVE PROCUREMENT JUSTIFICATION FORM

DATE: 5/24/2023 **DEPARTMENT:** Information Technology

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

Check One:

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

TOTAL COST: $394,443.77 **MUNIS Account:** 09231370-5777-C0375

VENDOR: GovConnection, Inc.

Purchasing Agent Signature	**The Purchasing Agent**		**Department Head Signature**
	X	**Supports**	
Purchasing Agent Name		**Does Not Support**	**Department Head Name**
		Single Source Requires Common Council Authorization (in excess of $20,000.00)?	Joyce Liu
Date			**Date** 6/1/2023

JUSTIFICATION:

The attached requisition is for the purchase of six CISCO network distribution switches, twenty-three access switches, and ten network up-link modules to implement ongoing networking improvements that will support the City's information systems infrastructure. The purpose of these network improvements is to accommodate the increasing workloads generated by our information systems, ensuring the proper and timely delivery of services on which our employees and the public rely. Our goal is to provide city-wide secured, reliable, redundant, and resilient network connectivity. These network switches will be used to increase network bandwidth and effectively future-proof our infrastructure for approximately ten years. The purchase price was quoted under NCPA contract NCPA-01-144 and meets the competitive bidding requirements.

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

Vendor 1: ____

Vendor 2: ____

EMERGENCY: Explain in detail the nature of the emergency

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we solve IT®

SALES QUOTE

GovConnection, Inc.
732 Milford Road
Merrimack, NH 03054

Account Executive: Anthony Forno
Phone: (800) 800-0019 ext. 75004
Fax: 603-683-0827
Email: anthony.forno@connection.com

Account Manager:
Phone:
Fax:
Email:

 # 25487746.07

PLEASE REFER TO THE ABOVE QUOTE # WHEN ORDERING

Date: 6/2/2023
Valid Through: 7/2/2023
Account #: S01766

Customer Contact: Jeff Oduro
Email: joduro@norwalkct.gov
Phone: (203) 854-7854
Fax: (203) 857-0143

QUOTE PROVIDED TO:	SHIP TO:
AB#: 12884	AB#: 14774888
CITY OF NORWALK	**CITY OF NORWALK**
ACCOUNTS PAYABLE/CITY HAL	Jeff Oduro
PO BOX 5125	125 EAST AVE STE 203
125 EAST AVE, RM 233	NORWALK, CT 06851
NORWALK, CT 06854	
(203) 854-7712	(203) 854-7849

DELIVERY	FOB	SHIP VIA	SHIP WEIGHT	TERMS	CONTRACT ID#
5-30 Days A/R/O	Destination	Small Pkg Ground Service Level	541.00 lbs	Net 30	NCPA 01-144

Important Notice: --- THIS QUOTATION IS SUBJECT TO THE FOLLOWING Terms of Sale: All purchases from GovConnection, Inc. are subject to the Terms and Conditions of our NCPA Contract # NCPA 01-144. Any Order accepted by GovConnection for the items included in this Quotation is expressly limited to those Terms and Conditions; any other terms and conditions referenced or appearing in your Purchase Order are considered null and void. No other terms and conditions shall apply without the written consent of GovConnection, Inc. Please refer to our Quote Number in your order.

*	Line #	Qty	Item #	Mfg. Part #	Description	Mfg.	Price	Ext
	1	6	35520065	C9500-48Y4C-A	Catalyst 9500 1U RM Network Advantage L3 Managed Switch (1x)2.4GHz CPU / 16GB RAM / 16GB Flash / 48x25GbE Cisco -	Cisco	$ 12,105.92	$ 72,635.52
	2	6	37061763	CON-SSSNT-C9504 YA4	US Only Smart Net Total Care Solution Support 8x5 Next Business Day Cisco/Service -	Cisco/Service	$ 5,172.44	$ 31,034.64
	3	6	35524779	C9K-PWR-650WAC-R/2	650W Redundant Power Supply for Catalyst 9500 Cisco -	Cisco	$ 1,407.29	$ 8,443.74
	4	6	34793459	C9500-DNA-A-3Y	Catalyst 9500 DNA Advanced 3-year License Cisco -	Cisco	$ 6,023.85	$ 36,143.10
	5	6	41165985	CON-SSTCM-C9524 QA	Solution Support SW SUBC9500 DNA ADV Cisco/Service -	Cisco/Service	$ 1,567.59	$ 9,405.54
	6							$ -
	7	23	38093661	C9200-48PXG-E	Catalyst 9200 48-Port 8xmGig PoE+ Switch w / Network Essentials Cisco -	Cisco	$ 5,952.16	$ 136,899.68
	8	23	41599503	CON-SSSNT-C9200 XGE	US Only Smart Net Total Care Solution Support 8x5 Next Business Day Cisco/Service -	Cisco/Service	$ 2,034.48	$ 46,793.04
	9	23	36566330	C9200-DNA-E-48-3Y	C9200 DNA Essentials, 48-Port Term License, 3 Years Cisco -	Cisco	$ 586.57	$ 13,491.11
	10	23	41199422	CON-SSTCM-C92E4 8	SOLN SUPP SW SUBC9200 Cisco DNA Esse Cisco/Service -	Cisco/Service	$ 165.14	$ 3,798.22

Connection PUBLIC SECTOR SOLUTIONS we solve IT®

SALES QUOTE

GovConnection, Inc.
732 Milford Road
Merrimack, NH 03054

Account Executive: Anthony Forno
Phone: (800) 800-0019 ext. 75004
Fax: 603-683-0827
Email: anthony.forno@connection.com

Account Manager:
Phone:
Fax:
Email:

 # 25487746.07

PLEASE REFER TO THE ABOVE QUOTE # WHEN ORDERING

Date: 6/2/2023
Valid Through: 7/2/2023
Account #: S01766

Customer Contact: Jeff Oduro
Email: joduro@norwalkct.gov
Phone: (203) 854-7854
Fax: (203) 857-0143

QUOTE PROVIDED TO:	SHIP TO:
AB#: 12884	AB#: 14774888
CITY OF NORWALK	**CITY OF NORWALK**
ACCOUNTS PAYABLE/CITY HAL	Jeff Oduro
PO BOX 5125	125 EAST AVE STE 203
125 EAST AVE, RM 233	NORWALK, CT 06851
NORWALK, CT 06854	
(203) 854-7712	(203) 854-7849

DELIVERY	FOB	SHIP VIA	SHIP WEIGHT	TERMS	CONTRACT ID#
5-30 Days A/R/O	Destination	Small Pkg Ground Service Level	541.00 lbs	Net 30	NCPA 01-144

Important Notice: --- THIS QUOTATION IS SUBJECT TO THE FOLLOWING Terms of Sale: All purchases from GovConnection, Inc. are subject to the Terms and Conditions of our NCPA Contract # NCPA 01-144. Any Order accepted by GovConnection for the items included in this Quotation is expressly limited to those Terms and Conditions; any other terms and conditions referenced or appearing in your Purchase Order are considered null and void. No other terms and conditions shall apply without the written consent of GovConnection, Inc. Please refer to our Quote Number in your order.

*	Line #	Qty	Item #	Mfg. Part #	Description	Mfg.	Price	Ext
	11	23	36779044	C9200L-STACK-KI T=	Catalyst C9200L Stack Kit Cisco -	Cisco	$ 755.28	$ 17,371.44
	12	10	41084964	C9200-NM-2Y=	Catalyst 9200 2 x 25G Network Cisco -	Cisco	$ 1,811.22	$ 18,112.20

Subtotal	$	394,128.23
Fee	$	0.00
Shipping and Handling	$	0.00
Tax		Exempt!
Total	**$**	**394,128.23**

ORDERING INFORMATION
GovConnection, Inc. DBA Connection
NCPA Contract # NCPA 01-144

Please contact your account manager with questions.

Ordering Address	Remittance Address
GovConnection, Inc.	GovConnection, Inc.
732 Milford Road	PO Box 536477
Merrimack, NH 03054	Pittsburgh, PA 15253-5906

Please reference the Contract # on all purchase orders.

TERMS & CONDITIONS

Payment Terms:	NET 30 (subject to approved credit)
FOB Point:	DESTINATION (within Continental US)
Maximum Order Limitation:	NONE
Delivery Time:	1-30 DAYS ARO
FEIN:	52-1837891
DUNS Number:	80-967-8782
CEC:	80-068888K
Cage Code:	OGTJ3
Business Size:	LARGE

WARRANTY: Manufacturer's Standard Commercial Warranty

NOTE: It is the end user's responsibility to review, understand and agree to the terms of any End User License Agreement (EULA).

Important Notice: --- THIS QUOTATION IS SUBJECT TO THE FOLLOWING Terms of Sale: All purchases from GovConnection, Inc. are subject to the Terms and Conditions of our NCPA Contract # NCPA 01-144. Any Order accepted by GovConnection for the items included in this Quotation is expressly limited to those Terms and Conditions; any other terms and conditions referenced or appearing in your Purchase Order are considered null and void. No other terms and conditions shall apply without the written consent of GovConnection, Inc. Please refer to our Quote Number in your order.

If you require a hard copy invoice for your credit card order, please visit the link below and click on the Proof of Purchase/Invoice link on the left side of the page to print one: **https://www.govconnection.com/web/Shopping/ProofOfPurchase.htm**

Please forward your Contract or Purchase Order to: SLEDOPS@connection.com
QUESTIONS: Call 800-800-0019
FAX: 603.683.0374