FINANCE/CLAIMS COMMITTEE MEETING
Thursday, February 9 2023, 7:00 P. M.
By Zoom Virtual Teleconference:

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AGENDA

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

   January,12, 2023- Special Joint Finance and Claims and Board of Education Finance Committee Meeting

   January 12, 2023– Regular Meeting
5. Claims Committee: February 2023
6. Narrative on Tax Collections dated February 2023 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated January 2023– Receive Report and discuss.
8. Received Oak Hills Authority Monthly Financial Statements for December2022.
9. REQUESTING a Special Capital Appropriation in the amount of $425,000 to increase the appropriation to fund 09215010-5777-C0790 Silvermine Driveway Improvements). This capital appropriation shall be funded through $425,000 of authorized but unissued general obligation bonds or notes of the City. The $425,000 of bonds or notes of the City shall be issued in accordance with the provisions and terms set forth in the original bond resolutions that authorized the issuance of the bonds or notes of the city for Project #09215010-5777-C0790.
10. Tax Assessor Revaluation Process update.
11. Request approval for the extension of the software agreement with Vision Government Solutions, Computer Assisted Mass Appraisal (CAMA), including certain cloud services during the revaluation for amount not to exceed $35,694 for two years. (Account 011320-5255 IT SERVICES)
12. Presentation of the FY 2023-2024 Recommended Operating Budget.
13. Adjournment.

CITY OF NORWALK
COMMON COUNCIL FINANCE AND CLAIMS COMMITTEE AND
BOARD OF EDUCATION FINANCE COMMITTEE
SPECIAL JOINT COMMITTEE MEETING
JANUARY 12, 2023
ZOOM CONFERENCING

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ttps://us02web.zoom.us/j/81389007661?pwd=a05Tdnp3MU5aUUUxNXVOaUY1ZGp6Zz09
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ATTENDANCE – FINANCE CLAIMS COMMITTEE:

Gregory Burnett, Chair; John Kydes; Jenn McMurrer; Nora Niedzielski Eichner; Diana Revolus

STAFF: Henry Dachowitz, Chief Financial Officer; Thomas Ellis, Director Management and Budgets

ATTENDANCE – BOARD OF EDUCATION, FINANCE COMMITTEE:

Sherri McCready Pritchett, Chair; Diana Carpio; Kara Nelson Baekey; Janine Randolph; Mary Ellen Flaherty Ludwig

STAFF: Alexandra Estrella, Chair, Norwalk Board of Education; Lunda Asmani, Chief Financial Officer

OTHERS: Heidi Alterman; Nicol Ayers; David Heuvelman; Thomas Livingston, Nora Niedzielski Eichner, Common Council members; Colin Hosten, Board of Education

I. **CALL TO ORDER**

Mr. Burnett called the meeting to order at 6:03 p.m.

I. **ROLL CALL**

Mr. Burnett and Ms. Pritchett called the Roll as indicated above.

Mr. Burnett announced that Mayor Rilling would be unable to join the meeting this evening. He invited Dr. Estrella to make opening comments.

Dr. Estrella said that Mr. Asmani would speak about the main drivers in the budget, particularly about the increased costs for special education and the fact that the ESSR funds were being depleted.

III. **PUBLIC PARTICIPATION**

Public participation comments are not verbatim and represent a summarization of statements unless otherwise noted. Speakers are Norwalk residents unless otherwise noted.

Ms. Diane Lauricella said the energy needs are not being efficiently put together and they are not optimizing the use of solar energy. She said the Norwalk Public Schools do not have an efficient strategy for recycling which will save money. She added there is also a problem with the HVAC system and hopes the infrastructure and ARPA funds will be used for these systems. Ms. Lauricella added that there needs to be a reduction in the Board of Education's legal budget.

There were no other speakers this evening.

IV. **DISCUSSION OF BOARD OF EDUCATION 2023-2024 OPERATING BUDGET**

Mr. Dachowitz shared his screen and reviewed his presentation showing the guidelines for preparing the FY 24 budget. He reviewed the challenging economic outlook and the impact on the budget. He said that each department was asked to manage any regular spending increase to be contained between 2.5% to 3.5% for FY24.

Mr. Dachowitz said they intend to offset the increases on the less controllable items by utilizing the ARPA grant funds and drawing down from the unassigned unallocated reserves (Rainy Day Fund). Mr. Dachowitz reviewed the steps they propose to take.

Ms. Nelson Bakey asked about the status of the rainy day fund. Mr. Dachowitz said there is about $74 million in the rainy day fund. He noted that as far as he knows, the City has always had a rainy day fund and under Mayor Rilling, it has increased. He said he recommended drawing down from the Rainy Day Fund to offset a tax increase.

Ms. Alterman asked about the interest rate on the Rainy Day Fund. Mr. Dachowitz explained there are strict limitations on the investments they can make with those funds. When they borrow funds, they are able to do so at a reduced rate.

Ms. Alterman asked how much the City rolled over last year. Mr. Ellis said it was about $1.5 to $2 million. Mr. Dachowitz explained that the state law allows the Board of Education to roll over up to 2% of its budget into its next year's budget if it has a surplus.

Ms. Pritchett asked how much pandemic funds the City used. Mr. Ellis said it was around $7 million. About $39 million was designated to offset the future tax increases. Mr. Dachowitz explained that in the first year $11 million was designated to reduce the mill rate. In addition, Norwalk was a beneficiary of an additional $4 million due to some changes.

Mr. Dachowitz said that ARPA funds were being designated for larger capital projects. He described the oversite process.

Ms. Flaherty Ludwig asked for a comparison of the Rainy Day funds for the City and the Education funds. Mr. Asmani presented a Board of Education/Rainy Day fund chart. He said the use of the funds are very different between the City and the Board of Education. He reviewed the budget drivers.

Mr. Asmani said there is additional information on the budget on the Norwalk Public Schools website.

Mr. Heuvelman said he took exception to Mr. Asmani's presentation and said it was not a clear comparison. He said that the Rainy Day Fund allows the City to maintain its AAA bond rating and can be used for emergency expenditures. He said he was troubled by Mr. Asmani's apples to apples comparison. He added that it was disingenuous to present this.

Mr. Azima said he appreciated Mr. Heuvelman's point, but he was not speaking about the needs of the youth Norwalk Public Schools is serving. He expressed concern about the mental well-being of the youth and added that it has been shown they use the services. He said that when speaking about the budget, they can't quantify the needs for mental health services. He said he wants to be sure people don't lose sight of that need.

Ms. McMurrer said they need Social Workers, Counselors and Special Education teachers, but they need to look at wants verses needs. She asked about the cost of the South Norwalk incubator school and asked about the enrollment. She asked about the cost for the Welcome Center. Ms. McMurrer said these are wants and not needs and added that Norwalk cannot pay for everybody's wants.

Ms. McMurrer asked the Norwalk Board of Education if they had a contingency plan in the event they do not get the full amount requested. She said they need teacher to successfully run the schools.

Mr. Asmani said that at this point in the process, it is challenging that the 0% funding had an impact. He added that when they do 0% funding, it will catch up. He said that an increase of 8% is the normal trend where the budget would be, but additional positions were added.

Ms. Revolus said they need to remember that with the children come families who have to live and pay for these costs. She said it is great to speak about what they need to do for the children, but these families will have to pay for this. She asked the Board of Education to think about the family. She said she agreed there are a lot of great wants, but they will become perpetual costs and will be detrimental to the residents. Ms. Revolus asked if there was a way to come to terms as to what they can do that is fair to the children and the families.

Dr. Estrella said they went through an extensive process to be sure what they were asking for was what was needed for the students. They started at 18% and brought it below 12%. When they looked at the needs of the District, they looked at the community at large. Dr. Estrella said there are services that need to be provided for social/emotional interventions.

Dr. Estrella said the South Norwalk school is a need. She said the pandemic created an array of needs including the need to provide intervention services. She added that they have been paying close attention to the budget to be sure they maximize their resources.

Ms. Ayers noted the hard work done by Mr. Asmani, but said it was problematic when he said there was no increase to the budget. She asked him to correct his language. She said she is hearing about a need, but is not hearing about a contingency. Ms. Ayers suggested continuing this conversation with another joint meeting.

III. **WRAP UP AND NEXT STEPS**

Mr. Azima suggested having a focused discussion to understand the need for mental health support. Ms. Baekey asked all Councilmembers to read the minutes from their workshop with a presentation on mental health issues.

Ms. Niedzielski Eichner asked for a breakdown of the potential impact of an increase so they can understand the impact on the residents who are most struggling.

V. **ADJOURNMENT**

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

There was no further business, and the meeting was unanimously adjourned at 7:26 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services

CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
JANUARY 12, 2023
VIA TELECONFERENCE

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ATTENDANCE:	Gregory Burnett, Chair; John Kydes; Jenn McMurrer; Bryan Meek; Nora Niedzielski Eichner; Diana Revolus
STAFF:	Lisa Biagiarelli, Tax Collector; Henry Dachowitz, Chief Financial Officer; Thomas Ellis, Director of Management and Budgets; William Ford, Tax Accessor
OTHERS:	Alan Dutton, Oak Hills Park Authority

1. **CALL TO ORDER**

Mr. Burnett called the meeting to order at 7:28 p.m.

2. **ROLL CALL**

Mr. Burnett called the Roll as indicated above.

3. **PUBLIC PARTICIPATION**

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

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

October 13, 2022 – Regular Meeting

** **MS. NIEDZIELSKI EICHNER MOVED TO APPROVE THE MINUTES AS PRESENTED**
** **MOTION PASSED WITH ONE (1) ABSTENTION (MS. MCMURRER)**

November 9, 2022- Special Joint Finance and Claims and Board of Education Finance Committee Meeting

The following corrections were made to the minutes: Correct the spelling of Ms. Jenn McMurrer's name throughout.
Page 3: should be Mr. Asmani
Page 5: correct spelling to reduced.

** **MS. MCMURRER MOVED TO APPROVE THE MINUTES AS CORRECTED**
** **MOTION PASSED UNANIMOUSLY**

December 8, 2022 – Regular Meeting

The following correction was made to the minutes: Page 4, to should be too

** **MS. MCMURRER MOVED TO APPROVE THE MINUTES AS CORRECTED**
** **MOTION PASSED WITH ONE (1) ABSTENTION (MR. MEEK)**

5. **CLAIMS COMMITTEE**: January 2023

This item was for informational purposes only.

6. **<u>NARRATIVE ON TAX COLLECTIONS DATED JANUARY 2023</u>** – Receive Report and discuss.

8. **<u>MONTHLY TAX COLLECTOR'S REPORTS DATED DECEMBER 2022</u>**– Receive Report and discuss.

Ms. Biagiarelli highlighted her monthly report as follows:

> As of the end of December, 2022, having concluded the first six months of the fiscal year, we had collected nearly $225 million against our $361 million adjusted levy, or 62.25%. We also collected 58.58% of our sewer use levy, more than $10 million, and 79.97% of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year (December 2021)) we are slightly behind relative to taxes (-0.66%), sewer use (-2.11%); and the IPP fee (-3.35%). Please note that the current adjusted collectible tax levy does not yet reflect the addition of the 2021 grand list motor vehicle supplemental levy (normally due January 1).
>
> With regard to prior years' collections: court stipulated tax credits and other adjustments beyond our control continue to erode our prior years' collections. From July 2022 through the month of December 2022, we show a net loss (negative collection) of -$1.471,985.51 in principal, primarily due to tax credits granted in recently adjudicated property tax appeal cases. The amount in credits given has exceeded the amount we have collected year to date; hence the negative amounts. The "spread," or difference, between what we are presently showing in the current fiscal year, versus what we showed in the immediately prior fiscal year for the same time period, now stands in excess of $3 million, the lion's share of which is $2.9 million in prior years' real estate taxes. Some variance between this year and the prior year was to be expected, since we held a tax sale in October 2021, and there was more robust payment activity involved with the tax sale.
>
> We also continue to see erosion of the current tax levy, down more than $8 million since the beginning of this fiscal year ("change in levy" at the top of the page, near right). Application of tax credits will affect next fiscal year's levies as well, as we will carry forward some of these tax credits into the next fiscal year (July 2023 and January 2024 collections). As noted in last month's report we implemented an upgrade to the Munis property tax and assessment software system in early October 2022. This upgrade should be distinguished from a separate endeavor, namely our conversion to a new software system that is scheduled to occur in March and April 2023.
>
> The Munis upgrade did not go well, and created issues that affected our second installment billing. In mid-December 2022, I made the decision to produce bills for the second installment without the supplemental motor vehicle billing. This allowed us to have the bulk of our currently due tax statements in the mail by the end of the calendar

year. This was still markedly later than usual for us, but within the statutory deadline (prior to the January 1, 2023 due date).

The Administration issued a press release advising taxpayers that they still have until February 1, 2023 to pay these bills without interest penalty. Supplemental motor vehicle taxes have not yet been issued. Under normal circumstances these bills would have been due January 1, payable by February 1, the same as second installment bills, and would have been in the mail by December 12 as part of the regular statement billing. To clarify, these supplemental vehicle bills are for newly registered vehicles that are added to the tax rolls subsequent to the "grand list" date of October 1, 2021 - first time registration, not registration renewed.

My division relies on the Assessor's office for billing data, and for various reasons, including the software upgrade, that division was not able to provide it according to the usual timeline. It appears this billing involves approximately 15,000 vehicles. I am not yet able to determine the total dollar amount. Connecticut General Statute 12-142 provides an avenue for municipalities to seek an extended due date and grace period in situations when the mailing of tax bills has been delayed.

The extension needs to be approved by the body that sets the tax rates and the due dates - in Norwalk, the Board of Estimate and Taxation. In the interest of thoroughness, I will present this proposal to the Finance & Claims Committee of the Common Council for their approval as well.

I am requesting an extended due date, and an extended grace period, for 2021 grand list motor vehicle supplemental tax bills as follows: proposed due date of March 1, 2023, with a grace period to extend until April 1, 2023. This is basically a two month extension and assumes we will be able to successfully issue these bills by the end of February 2023. If approved, the bills will be printed and mailed separately, prior to March 1, 2023, with an explanation, and taxpayers will have until April 1, 2023 to pay them. This (anticipated) extension affects only the 2021 grand list supplemental motor vehicle bills. Second installment payments will still be payable by February 1, 2023, and subject to interest on February 2, 2023. I will coordinate with the Administration to disseminate this information to the public via the press, our website, social media, and so on.

Other than not having a motor vehicle supplemental billing, and the fact that our other bills went out later than usual, the collection has been going well. Clearly, the current collection rate was not significantly impacted by either event. As always, taxpayers may pay online, over the phone, by mail, in person at City Hall, or in person at a network of ten Norwalk bank branches. We continue to work toward our new assessment and collection software conversion in March 2023 (again, not to be confused with the recent upgrade to the existing software). We will hope to get delinquent notices in the mail in early to mid-February 2023, and file lien continuing certificates by the first week of March 2023, in advance of the software conversion later that month.

My division has been having weekly online meetings with the new vendor to work on data conversion and programming in this new system. Our division remains short staffed due to two vacancies out of our eight person staff. We plan to fill those vacancies but have not been able to move forward as quickly as we had hoped due to these other issues. Last month, the third-party collection agency the Common Council approved earlier this year sent past due motor vehicle tax bills on our behalf to approximately 7,800 suspended accounts for which the city had no valid address. In some cases, individuals were contacted about bills going back as far as 15 years, the amount of time property tax bills are collectible in Connecticut. We have already collected more than $200,000 in back taxes on several hundred of these accounts since that mailing went out. Additionally, the assessor's office is working with taxpayers to remove improper billings from the tax rolls when taxpayers are able to prove the vehicles should not have been taxed by Norwalk.

The Assessor's office is responsible for reviewing this type of information. If a taxpayer is able to prove that the billing is incorrect, and if the information is submitted within the time allowed by state law, the Assessor may remove the bill. This responsibility rests with the office of the Assessor, not the tax collector or the collection agency, and the assessors are required to follow parameters set by state law.

The staff in my division has worked closely with staff in the assessor's division to assist taxpayers who have been affected by this billing, as it is not our intent to bill taxpayers who should not have been taxed, provided they are able to substantiate their claims. Aside from the collection agency initiative, our delinquent enforcement activities have been on hold in recent weeks, as staff have been occupied with these other concerns. I am prepared to respond to questions and will continue to keep all stakeholders informed of our progress.

7. **PROPOSAL FOR EXTENDED DUE DATE AND EXTENDED PAYMENT PERIOD FOR THE 2021 GRAND LIST MOTOR VEHICLE SUPPLEMENTAL TAX BILLING, IN ACCORDANCE WITH CGS 12-142 WITH A DUE DATE OF MARCH 1, 2023 AND A PAY BY DATE OF APRIL 1, 2023**.

Ms. Biagiarelli requested a delayed due date for the motor vehicle supplemental tax billing. She reported that she went before the Board of Estimate and Taxation on Monday and they offered their approval. She said this would be for about 15,000 and the levy would be around $4 million.

Ms. Biagiarelli explained that if this request is granted, they will issue bills as soon as they can. Taxpayers will be able to pay by April 1st, without any penalties. The bills are for newly registered vehicles.

** **MS. MCMURRER MOVED TO APPROVE THE REQUEST FOR AN EXTENDED DUE DATE AND EXTENDED PAYMENT PERIOD FOR THE 2021 GRAND LIST MOTOR VEHICLE SUPPLEMENTAL TAX BILLING, IN ACCORDANCE WITH CGS 12-142 WITH A DUE DATE OF MARCH 1, 2023 AND A PAY BY DATE OF APRIL 1, 2023.**
** **MOTION PASSED UNANIMOUSLY**

This item will move to the full Common Council meeting on January 24, 2023.

9. **RECEIVED OAK HILLS AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR NOVEMBER 2022 AND OAK HILLS AUDITED FINANCIAL REPORT 06-30-2022**.

Mr. Dutton highlighted the Oak Hills Park Authority financials and discussed the restaurant operations. He said negotiations are on-going and he strongly recommends hiring a general manager.

Mr. Burnett encouraged all Committee members to review the audit.

10. **REPORT OF THE TAX ASSESSOR'S OFFICE**.

Mr. Ford said he had two reports. One was the press release for the upcoming revaluation. The Police Department and the Customer Service Department has been advised that individuals will be in the field. They are looking at having inspections take place throughout the summer and will develop the values in the fall. He said those individuals will carry identification. If an individual is not home when the inspector comes to their home, they will receive a letter asking the individual to schedule an appointment with the inspector.

Mr. Ford noted that the inspectors will have a Vision Government badge as well as a letter of introduction showing they are working for the City. In addition, people can call Customer Service or the Tax Accessor's office.

Mr. Ford presented updated income figures for the elderly homeowner exemptions. He said the tax relief credits are either $900 or $1,500. Residents will be mailed renewal applications at the end of March.

Ms. Niedzielski Eichner asked if $900 and $1,500 is the most the City can offer under State law. Mr. Ford said that was correct. They could increase the income level and noted that the Common Council increased those factors a few years ago.

Mr. Meek said he was a big fan of this program and can't think of a better use for the Rainy Day Funds. Mr. Ford said all of the information will be prominently displayed on the website.

Mr. Meek asked what recourse the City has if an individual acquires a property, but they are not qualified to receive the tax relief credit. Mr. Ford said that in Connecticut, they have the right to correct this for a period of up to three years. Mr. Ford said his office is up to date on the Deed transfers.

Mr. Ford said the program is very well known and the Senior Center does a good job of notifying people about the program.

Ms. Niedzielski Eichner asked if there was anything else they could do to increase the relief provided to people. Mr. Ford said the authority and the authority to tax is a State law.

Mr. Dachowitz clarified business and personal taxes. Mr. Meek discussed an error of $6 million and said the City does not have a line item for personal taxes in the budget. He said that when there is a credit, the City has to increase the amount it has to collect in taxes. After all the plusses and minuses, Mr. Meek asked how much has to be raised. Mr. Dachowitz described tax rate is determined and how they created the reduction.

Mr. Ford said the real estate side went up during covid. Mr. Dachowitz said there was a shortage of vehicles last year and as a result, the value went up. That is why this last year, people were surprised when their motor vehicle bills went up instead of down.

Ms. Niedzielski said she saw an original levy of $6 million and then there was a subsequent change to that levy. Mr. Ford explained that during the year, there are reductions and increases in real estate. He said there was a negotiated settlement for $49 - $50 million for personal property. Ms. Niedzielski Eichner noted that the majority is due to a single settlement to fix an incorrect assessment.

Ms. Biagiarelli said that in her narrative, she tried to explain the numbers that are on the spread sheet. The collection rate is based on the corrected levy. The CFO uses the original levy, but as the year goes on, changes go up and down all the time.

Mr. Ford said he expects the same number of petitions to the assessments but does not envision as many payouts.

Ms. Niedzielski Eichner asked if there would be an opportunity to discuss the audit. Mr. Burnett explained that usually an Audit Committee reviews it. He added that the Audit Committee meeting is a public meeting and the Auditors are present to answer any questions. This meeting is typically scheduled to take place in the spring.

Mr. Burnett described the timetable for the upcoming budget.

11. **ADJOURNMENT.**

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

There was no further business and the meeting was unanimously adjourned at 8:41 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services

ITEM #5

AGENDA

FEBRUARY 9TH 2023

CLAIMS COMMITTEE MEETING

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

PAY TO:	BILL No & AMOUNT REFUNDED		REASON
NIEVES ANGELO ALBERTO	21-MV-347953	$53.74	OVER PYMT

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

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

125 East Avenue Room 105
Norwalk, Connecticut 06851
www.norwalkct.org

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance & Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: February 8, 2023
Re: **Narrative for January 2023 Tax Collector's Report**

As of the end of January 2023, having concluded the first seven months of the fiscal year, we had collected nearly $330 million against our $365 million adjusted levy, or **90.28%**. We also collected **92.94%** of our sewer use levy, more than $16 million, and **83.11%** of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year (January 2022) we are behind relative to taxes (-1.77%), ahead relative to sewer use (1.56%); and behind relative to the IPP fee (-4.31%). Please note that the current adjusted collectible tax levy **does** now reflect the addition of the 2021 grand list motor vehicle supplemental levy, which was added during the month of January 2023.

Since February 1 was the last day to pay without interest, and we did experience robust activity through the end of the first week of February, this January month end report does not truly reflect the entire collection period. We will more accurately assess where we stand in terms of our collection goals *after* we close the month of February, 2023. Even then, we might falter a bit, due to the extended due date of the motor vehicle supplemental billing, payable by April 1, 2023 and discussed subsequently herein.

With regard to prior years' collections: court stipulated tax credits and other adjustments beyond our control continue to erode our prior years' collections. From July 2022 through the month of January 2023, we show a net collection of only $150,831 in principal; more than $3 million in tax credits granted in adjudicated property tax appeal cases has all but wiped out all of our year to date collection of revenue from prior years.

In 2022, the Common Council approved the use of a third party collection agency to bill past due motor vehicle taxes for which we had no valid address. In November 2022, this agency sent its first mailing to approximately 7,800 taxpayers on our behalf. In December 2022, we took in nearly $200,000 on these accounts. In January 2023, we took in another $140,000. Again, most of this revenue coming in has been offset by credits previously processed.

Tax bills for approximately $4.4 million in supplemental motor vehicle taxes are at the printer now. We expect them to be mailed before the end of February. To clarify, these supplemental vehicle bills are for newly registered vehicles that are added to the tax rolls subsequent to the "grand list" date of October 1, 2021 - first time registration, not registration renewed. Under normal circumstances, these bills would have been due January 1, payable by February 1, the same as second installment bills; however, for various reasons, the assessor's division was not able to provide billing data to us according to the usual timeline. The Board of Estimate and Taxation, the Finance & Claims Committee, and the full Common Council all approved a two month extended due date and payment period under CGS 12-142 to accommodate the delayed mailing of these bills. They are due March 1, 2023, payable without interest by April 1, 2023. This extension affects *only* the 2021 grand list supplemental motor vehicle bills. Second installment payments were still payable by February 1, 2023, and subject to interest as of February 2, 2023.

In early October 2022, all city departments using Munis ERP software were required to implement a major software upgrade. This upgrade did not go well and several divisions are still attempting to deal with its unforeseen effects. This upgrade is different from our assessment and tax collection software **conversion** that is happening in March and April 2023. The *conversion* will move the Norwalk assessment and tax collection administration modules off Munis entirely and onto Quality Data Services (QDS) software.

The conversion has been going well and we anticipate the final cutover will occur on March 1, 2023. I plan to get delinquent notices in the mail by the end of February 2023. In spite of our second installment tax bills having been mailed later than usual in December 2022, and our supplemental motor vehicle bills being issued late, the collection went well, as evidenced by our collection rates, which did not suffer significant impact from either event. We plan to file lien continuing certificates after the software conversion. Liens are normally filed by the second week of March, but this year, they may be filed slightly later, due to the software conversion.

Our division remains short staffed due to two vacancies out of our eight person staff. We are anxious to fill those vacancies but have not been able to move forward as quickly as we had hoped due to these other issues. Aside from the collection agency initiative, most of our delinquent enforcement activities also have been on hold in recent weeks, as staff have been occupied with most notably the software conversion to QDS.

Last month, with the Administration's input and approval I was interviewed by Matthew Ford of the Connecticut Conference of Municipalities' (CCM) for their "Municipal Voice" podcast on the subject of Norwalk's use of tax sale as a delinquent tax collection enforcement method. In November 2022, the Norwalk Tax Collector's Office won a Municipal Excellence Award at the CCM convention in recognition of our tax sale initiatives. The podcast can be viewed on YouTube here: https://youtu.be/SbbZSnMX_FE

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

ITEM #7

TAX COLLECTOR'S REPORT
JANUARY 2023

FISCAL YEAR 2022-2023 (2021 GRAND LIST)	ORIGINAL LEVY	ADJ. TAX COLLECTIONS JUN 22 - JAN 23	COLLECTION %	CORRECTED LEVY*	CHANGE IN LEVY	COLLECTION %
AUTOMOBILE-REGULAR	$27,605,498.25	$24,333,246.99	88.15%	$27,188,673.98	($416,824.27)	89.50%
AUTOMOBILE-SUPPLEMENTAL	$0.00	$90,621.82	#DIV/0!	$4,499,990.18	$4,499,990.18	2.01%
PERSONAL PROPERTY	$26,217,238.98	$16,186,419.59	61.74%	$21,813,291.13	($4,403,947.85)	74.20%
REAL ESTATE	$315,360,461.09	$289,323,126.61	91.74%	$311,949,271.81	($3,411,189.28)	92.75%
TOTAL TAX	**$369,183,198.32**	**$329,933,415.01**	**89.37%**	**$365,451,227.10**	**($3,731,971.22)**	**90.28%**
SEWER USE	$17,981,973.00	$16,364,722.15	91.01%	$17,608,514.27	($373,458.73)	92.94%
IPP FEE	$190,750.00	$160,411.19	84.09%	$193,000.00	$2,250.00	83.11%

FISCAL YEAR 2021-2022 (2020 GRAND LIST)	ORIGINAL LEVY	JUN 21 - JAN 22				
AUTOMOBILE-REGULAR	$21,672,160.18	$19,601,663.28	90.45%	$21,346,914.77	($325,245.41)	91.82%
AUTOMOBILE-SUPPLEMENTAL	$4,219,965.63	$2,516,052.56	59.62%	$4,214,770.28	($5,195.35)	59.70%
PERSONAL PROPERTY	$22,966,731.64	$15,737,520.61	68.52%	$23,004,753.98	$38,022.34	68.41%
REAL ESTATE	$308,716,745.40	$287,144,371.92	93.01%	$304,512,088.89	($4,204,656.51)	94.30%
TOTAL TAX	**$357,575,602.85**	**$324,999,608.37**	**90.89%**	**$353,078,527.92**	**($4,497,074.93)**	**92.05%**
SEWER USE	$16,488,685.00	$14,945,041.36	90.64%	$16,356,222.98	($132,462.02)	91.37%
IPP FEE	$187,000.00	$166,111.86	88.83%	$190,000.00	$3,000.00	87.43%

TAX DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$11,607,595.47	$4,933,806.64	-1.52%	$12,372,699.18	$765,103.71	-1.77%
SEWER DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$1,493,288.00	$1,419,680.79	0.37%	$1,252,291.29	($240,996.71)	1.56%
IPP DIFFERENCE 2021 G.L. vs. 2020 G.L. INCREASE/(DECREASE)	$3,750.00	($5,700.67)	-4.73%	$3,000.00	($750.00)	-4.31%

BACK TAXES COLLECTED	FISCAL YR 2022-2023 (JUL 22 - JAN 23)	FISCAL YR 2019-2020 (JUL 21 - JAN 22)	CUR YR vs.PRIOR YR INC/(DEC)
PRIOR TAXES	($1,265,953.64)	$1,474,550.58	($2,740,504.22)
PRIOR SEWER USE FEE	$108,137.62	$212,265.20	($104,127.58)
PRIOR IPP FEE	$2,950.82	$12,291.12	($9,340.30)
TOTAL PRIOR TAX, SEWER & IPP	**($1,154,865.20)**	**$1,699,106.90**	**($2,853,972.10)**
CURRENT INTEREST	$498,172.60	$463,953.21	$34,219.39
PRIOR INTEREST	$655,585.91	$954,082.60	($298,496.69)
SEWER USE FEE INTEREST	$53,324.69	$77,987.46	($24,662.77)
IPP FEE INTEREST	$2,751.39	$5,671.54	($2,920.15)
TOTAL INTEREST COLLECTED	**$1,209,834.59**	**$1,501,694.81**	**($291,860.22)**
PRIOR LIEN FEE	$7,471.51	$11,082.73	($3,611.22)
CURRENT LIEN FEE	$0.00	$0.00	$0.00
TOTAL LIEN FEE COLLECTED	**$7,471.51**	**$11,082.73**	**($3,611.22)**
MISC FEES COLLECTED**	**$88,390.26**	**$264,608.71**	**($176,218.45)**
TOTAL PRIOR TAX, ALL INTEREST & ALL FEES	**$150,831.16**	**$3,476,493.15**	**($3,325,661.99)**

* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION & SUSPENSE TRANSFERS

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

ITEM #8

Oak Hills Park Authority
December 2022 Financial Commentary

Operations Updates:

- Golf rounds are more than 3% over budget for the first six months of FY23. Cart rentals and discount ID card sales also exceeded expectations slightly. Dry weather and the current popularity of golf helped push rounds so high.
- OHPA is performing additional capital improvements currently in the off-season.
- 2023 memberships (both Discount ID Cards and Annual Passes) began selling in January.

YTD Financial Highlights:

- FY23 YTD net operating income was over budget by $188k and we ended December with a $447k cash balance which includes $24k in the capital reserve bank account.
  - Revenue was over-budget by $132k thanks to strong golf and cart rounds.
  - Expenses were $56k lower than budget due to lower than expected wages as a result of being understaffed; offset by very high water expense due to the dry, hot conditions.
- OHPA made $88k in repayments to the City for the first six months of this fiscal year. The annual 1% of gross golf revenue additional debt payment was made in November.

Other:

- Paperwork for our Line of Credit's annual extension with Norwalk Bank and Trust will be filed in late January. The extension has already been approved by the bank. Note that we are increasing our limit from $200k to $225k due to the rise in inflation.

Updated through ***12/31/2022***

Rest of Fiscal Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	13,895	13,895	-	0.0%	Projections are **still** in line with Budget
	Non-Revenue Rounds	2,765	2,765	-	0.0%	Projections are still in line with Budget
	Total Rounds	**16,660**	**16,660**	-	0.0%	
	Carts	9,496	9,496	-	0.0%	Projections are still in line with Budget
	ID **Cards**	1,137	1,137	-	0.0%	Projections are still in line with Budget

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	884,255	884,255	-	0.0%	Projections are still in line with Budget
	Tennis Revenue	17,600	17,600	-	0.0%	Projections are still in line with Budget
	Restaurant Revenue	35,000	35,000	-	0.0%	Projections are still in line with Budget
	Other Revenue	26,149	26,149	-	0.0%	Projections are still in line with Budget
	Total Revenue	**963,004**	**963,004**	-	**0.0%**	
	Salaries	438,576	438,576	-	0.0%	Projections are still in line with Budget
	Employee Benefits	76,857	76,857	-	0.0%	Projections are still in line with Budget
	Administrative	88,904	88,904	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	56,566	56,566	-	0.0%	Projections are still in line with Budget
	Sales & Operations	2,710	2,710	-	0.0%	Projections are still in line with Budget
	Park Maintenance	110,273	110,273	-	0.0%	Projections are still in line with Budget
	Park Equipment	47,898	47,898	-	0.0%	Projections are still in line with Budget
	Carts	6,885	6,885	-	0.0%	Projections are still in line with Budget
	Operating Expense	**828,669**	**828,669**	-	**0.0%**	
	Uncategorized Exp/Rev					
	Operating Income	**134,335**	**134,335**	-	**0.0%**	
Balance Sheet	Capital Improvements	(50,450)	(140,584)	(90,134)	178.7%	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	341,062	55,248	19.3%	YTD under-spend in Capital improvements to be spent by end of year offset with receipt of restaurant rent

Updated through ***12/31/2022***

Fiscal Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	21,279	23,377	2,098	9.9%	December represents the first month that we were under-budget in rev rounds
	Non-Revenue Rounds	4,235	2,917	(1,318)	-31.1%	Less season passholder rounds than anticipated
	Total Rounds	**25,514**	**26,294**	780	3.1%	
	Carts	14,543	14,666	123	0.8%	
	ID Cards	60	84	24	40.0%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	1,071,216	1,196,382	125,166	11.7%	Driven mostly by greens fees
	Tennis Revenue	25,200	25,200	-	0.0%	
	Restaurant Revenue	45,000	46,916	1,916	4.3%	
	Other Revenue	4,751	9,268	4,517	95.1%	Budget does not include a portion of booking fee revs from GolfNow
	Total Revenue	**1,146,167**	**1,277,766**	**131,599**	**11.5%**	
	Management Salary	114,293	85,514	(28,779)	-25.2%	Overall lower staffing
	Operations Salary	127,180	130,361	3,181	2.5%	
	Maintenance Salary	259,387	248,101	(11,286)	-4.4%	Overall lower staffing
	Employee Benefits	83,877	74,358	(9,519)	-11.3%	Driven by lower payroll taxes due to lower payroll expense
	Administrative	102,156	103,217	1,061	1.0%	
	Interest & Insurance	49,521	48,104	(1,417)	-2.9%	
	Sales & Operations	2,890	3,724	834	28.9%	
	Park Maintenance	137,926	124,104	(13,822)	-10.0%	Driven by an overage in water ($21k), offset by an $26k underage in Ag&Chem, $8k in grounds maintenance
	Park Equipment	45,602	45,799	197	0.4%	
	Carts	17,170	20,412	3,242	18.9%	Actual property tax on cart fleet came in over budget by nearly $3k
	Operating Expense	**940,002**	**883,694**	**(56,308)**	**-6.0%**	
	Operating Income	**206,165**	**394,072**	**187,907**	**91.1%**	
Balance Sheet	Capital Improvements	(120,000)	(35,866)	84,134	-70.1%	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	315,226	422,608	107,382	34.1%	Over budget due to strong rounds and top-line revenue

ITEM #8

Oak Hills Park Authority
FY22 Actual vs. Budget

	December Act	December Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$9,299	$17,670	-$8,371	-47.4%	$820,850	$724,459	$96,391	13.3%
4020 · I.D. Cards	$0	$0	$0	0.0%	$7,735	$7,885	-$150	-1.9%
4025 · Season Pass	$9,764	$9,763	$0	0.0%	$56,981	$58,580	-$1,599	-2.7%
4030 · Tournament Fees	$0	$0	$0	0.0%	$53,056	$38,731	$14,325	37.0%
4050 · Cart Revenue	$1,529	$5,920	-$4,391	-74.2%	$254,503	$242,721	$11,782	4.9%
4060 · Golf Revenue - Gift Certif.	$5,398	$6,184	-$786	-12.7%	$11,086	$15,102	-$4,016	-26.6%
4070 · Gift & Rain Checks Redeemed	-$78	-$259	$181	-69.9%	-$7,829	-$16,262	$8,433	-51.9%
Total 4001 · Golf Revenue	**$25,912**	**$39,278**	**-$13,367**	**-34.0%**	**$1,196,382**	**$1,071,216**	**$125,166**	**11.7%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$25,200	$25,200	$0	0.0%
4200 · Rental Income	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4300 · Investment Income	$93	$92	$1	0.9%	$689	$551	$138	25.1%
4400 · Misc. Income	$444	$33	$411	1233.4%	$8,579	$200	$8,379	4189.5%
4500 · Golf Simulator Revenue	$0	$3,000	-$3,000	-100.0%	$0	$4,000	-$4,000	-100.0%
4600 · Restaurant Income	$10,639	$15,000	-$4,361	-29.1%	$46,916	$45,000	$1,916	4.3%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$11,177**	**$18,125**	**-$6,949**	**-38.3%**	**$81,384**	**$74,951**	**$6,433**	**8.6%**
TOTAL REVENUE	**$37,088**	**$57,404**	**-$20,315**	**-35.4%**	**$1,277,766**	**$1,146,167**	**$131,600**	**11.5%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$14,441	$19,000	$4,559	24.0%	$85,514	$114,293	$28,780	25.2%
5030 · Operations	$4,744	$3,698	-$1,047	-28.3%	$129,588	$127,180	-$2,409	-1.9%
5040 · Operations O/T	$0	$0	$0	0.0%	$773	$0	-$773	0.0%
5050 · Course Personnel	$26,408	$25,457	-$951	-3.7%	$154,156	$150,867	-$3,289	-2.2%
5060 · Course Personnel O/T	$0	$0	$0	0.0%	$1,440	$0	-$1,440	0.0%
5070 · Seasonal Personnel	$4,305	$4,438	$133	3.0%	$62,892	$107,084	$44,192	41.3%
5075 · Outside Seasonal Personnel	$2,140	$0	-$2,140	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	**$52,038**	**$52,593**	**$555**	1.1%	**$463,977**	**$500,860**	**$36,884**	7.4%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$3,872	$4,406	$534	12.1%	$33,127	$38,898	$5,771	14.8%
5230 · State Unemployment	$997	$412	-$585	-142.2%	$11,808	$11,106	-$702	-6.3%
5250 · Health Insurance	$2,313	$2,800	$487	17.4%	$13,637	$16,800	$3,163	18.8%
5260 · Workmans Compensation	$1,939	$2,281	$341	15.0%	$12,352	$13,784	$1,432	10.4%
5270 · Retirement Plans	$580	$555	-$25	-4.5%	$3,435	$3,289	-$146	-4.5%
Total 5200 · EMPLOYEE BENEFITS	**$9,702**	**$10,453**	**$751**	7.2%	**$74,358**	**$83,877**	**$9,519**	11.3%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$1,027	$1,061	$34	3.2%	$6,342	$6,363	$21	0.3%
5430 · Professional Fees	$3,000	$2,792	-$208	-7.5%	$16,750	$16,750	$0	0.0%
5436 · Advertising	$847	$1,222	$375	30.7%	$5,717	$6,829	$1,112	16.3%
5440 · Office Expense	$1,054	$701	-$353	-50.3%	$10,313	$8,136	-$2,177	-26.8%
5441 · Bank Charges	$17	$22	$5	23.5%	$136	$207	$71	34.5%
5442 · Credit Card Fees	$752	$903	$152	16.8%	$24,998	$24,638	-$360	-1.5%
5445 · Postage	$60	$26	-$34	-134.9%	$60	$149	$89	59.7%
5450 · Training and Dues	$300	$310	$10	3.4%	$645	$1,406	$761	54.1%
5461 · Authority Secretarial Services	$130	$148	$18	12.4%	$730	$890	$160	18.0%
5469 · Other Outside Services	$454	$432	-$21	-5.0%	$3,610	$3,336	-$274	-8.2%
5470 · Other Administrative	$698	$1,003	$306	30.5%	$4,957	$6,020	$1,063	17.7%
5480 · Utilities	-$1,434	$1,256	$2,689	214.2%	$28,959	$27,431	-$1,528	-5.6%
5499 · Bad Debt Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$6,904**	**$9,877**	**$2,973**	30.1%	**$103,217**	**$102,156**	**-$1,061**	-1.0%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$7,793	$7,803	$10	0.1%	$46,707	$46,819	$112	0.2%

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #8

	December Act	December Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
5520 · Interest	$194	$393	$199	50.6%	$1,397	$2,702	$1,305	48.3%
Total 5500 · DEBT SERVICE AND INSURANCE	**$7,987**	**$8,196**	**$209**	2.6%	**$48,104**	**$49,521**	**$1,416**	2.9%
5600 · SALES AND OPERATIONS								
5620 · Clubhouse/Pro Shop Maint.	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5640 · Golf Pro Supplies	$0	$331	$331	100.0%	$3,202	$2,410	-$793	-32.9%
5680 · Golf Pro Work Clothes	$0	$0	$0	0.0%	$521	$480	-$41	-8.6%
Total 5600 SALES AND OPERATIONS	**$0**	**$331**	**$331**	100.0%	**$3,724**	**$2,890**	**-$834**	-28.9%
5700 · PARK MAINTENANCE								
5710 · Water	$1,308	$1,257	-$52	-4.1%	$66,341	$44,993	-$21,349	-47.4%
5715 · Nature and Open Space	$0	$200	$200	100.0%	$180	$980	$800	81.6%
5720 · Heating Fuel	$1,710	$3,871	$2,161	55.8%	$3,864	$5,264	$1,400	26.6%
5730 · Grounds Maintenance	$14	$2,739	$2,725	99.5%	$16,969	$24,799	$7,830	31.6%
5740 · Tree Maintenance	$0	$2,250	$2,250	100.0%	$1,420	$2,250	$830	36.9%
5751 · Agriculture&Chemicals-Purch	$0	$1,783	$1,783	100.0%	$19,855	$52,003	$32,147	61.8%
5752 · Agriculture/Chemicals Utilized	$0	$0	$0	0.0%	$6,870	$0	-$6,870	0.0%
5760 · Irrigation Maintenance	$1,005	$847	-$158	-18.7%	$5,538	$6,266	$728	11.6%
5770 · Consumable Tools	$207	$44	-$163	-374.4%	$2,443	$976	-$1,467	-150.2%
5780 · Tee and Green Supplies	$0	$0	$0	0.0%	$602	$338	-$263	-77.8%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$21	$57	$37	63.8%
Total 5700 · PARK MAINTENANCE	**$4,244**	**$12,990**	**$8,746**	67.3%	**$124,104**	**$137,927**	**$13,823**	10.0%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$2,363	$3,991	$1,627	40.8%	$18,804	$17,086	-$1,719	-10.1%
5810 · Equipment Rental	$0	$0	$0	0.0%	$0	$0	$0	0.0%
5820 · Building Maintenance	$1,308	$1,601	$293	18.3%	$15,123	$14,476	-$647	-4.5%
5840 · Small Equipment	$0	$0	$0	0.0%	$580	$1,813	$1,233	68.0%
5860 · Gasoline/Diesel Fuel	$1,360	$0	-$1,360	0.0%	$11,176	$12,227	$1,051	8.6%
5880 · Employee work clothes	$0	$0	$0	0.0%	$115	$0	-$115	0.0%
Total 5800 · PARK EQUIPMENT	**$5,031**	**$5,592**	**$560**	10.0%	**$45,799**	**$45,602**	**-$197**	-0.4%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$0	$0	0.0%	$7,916	$5,000	-$2,916	-58.3%
6020 · Electricity	$835	$911	$76	8.4%	$8,840	$8,490	-$350	-4.1%
6030 · Maintenance	$215	$106	-$109	-103.0%	$1,256	$1,280	$24	1.9%
6050 · Cart Insurance	$400	$400	$0	0.0%	$2,400	$2,400	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 6000 · CART EXPENSE	**$1,450**	**$1,417**	**-$33**	-2.3%	**$20,412**	**$17,170**	**-$3,242**	-18.9%
7001 · Uncategorized Expenses								
TOTAL OPERATIONAL EXPENSE	**$87,356**	**$101,449**	**$14,093**	13.9%	**$883,694**	**$940,002**	**$56,308**	6.0%
TOTAL OPERATIONAL NET INCOME	**-$50,268**	**-$44,045**	**-$6,223**	14.1%	**$394,073**	**$206,165**	**$187,908**	91.1%
Restructured City Debt	$4,448	$3,963	-$485	-12.2%	$87,643	$81,934	-$5,709	-7.0%
Commercial Debt	-$194	$0	$194	0.0%	$62,455	$68,000	$5,545	8.2%
	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total BS Debt Payments	**$4,254**	**$3,963**	**-$291**	-7.3%	**$150,098**	**$149,934**	**-$164**	-0.1%
NET INCOME BEFORE CAPITAL EXPENSES	**-$50,268**	**-$44,045**	**-$6,223**	14.1%	**$394,073**	**$206,165**	**$187,908**	91.1%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$24,582	$22,500	-$2,082	-9.3%	$147,492	$135,000	-$12,492	-9.3%
8001 · Capital projects								
8100 - Capital Proj Cash	$5,441	$30,000	$24,559	81.9%	$35,866	$120,000	$84,134	70.1%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0	$0			$0	$0		
Capital Contribution								
Total 8000 · OTHER EXPENSE	$24,582	$22,500	$22,477	-9.3%	$147,492	$135,000	$71,642	-9.3%
NET INCOME	**-$74,850**	**-$66,545**	**-$8,305**	12.5%	**$246,581**	**$71,165**	**$175,416**	246.5%

OAK HILLS PARK AUTHORITY
Balance Sheet FY22
As of December 31, 2022

	Total			
	As of Dec 31, 2022	As of Dec 31, 2021 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	439,390.74	529,473.97	-90,083.23	-17.01%
1022 NBT Payment Account	-18,183.62	-8,068.61	-10,115.01	-125.36%
1023 NBT Rent Escrow Sec Apt Right	1.00	1.00	0.00	0.00%
1024 NBT Capital Reserve Savings Account	24,003.78	6,150.33	17,853.45	290.28%
1050 Petty	1,400.00	1,400.00	0.00	0.00%
Total 1000 Cash	**$ 446,611.90**	**$ 528,956.69**	**-$ 82,344.79**	**-15.57%**
Total Bank Accounts	**$ 446,611.90**	**$ 528,956.69**	**-$ 82,344.79**	**-15.57%**
Accounts Receivable				
1201 Accounts Receivable	14,041.16	5,760.94	8,280.22	143.73%
Total Accounts Receivable	**$ 14,041.16**	**$ 5,760.94**	**$ 8,280.22**	**143.73%**
Other Current Assets				
1100 Inventory	77,897.99	55,045.48	22,852.51	41.52%
1200 Receivables	37,984.75	9,190.36	28,794.39	313.31%
1300 Prepaid Expenses	22,203.24	21,912.42	290.82	1.33%
Total Other Current Assets	**$ 138,085.98**	**$ 86,148.26**	**$ 51,937.72**	**60.29%**
Total Current Assets	**$ 598,739.04**	**$ 620,865.89**	**-$ 22,126.85**	**-3.56%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,597,008.13	1,597,008.13	0.00	0.00%
1510 Accumulated Depreciation/Amort.	-4,380,542.83	-4,124,265.17	-256,277.66	-6.21%
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	-92,990.28	-41,561.20	-51,429.08	-123.74%
Total 1500 Fixed Assets	**$ 1,649,296.62**	**$ 1,666,411.94**	**-$ 17,115.32**	**-1.03%**
Total Fixed Assets	**$ 1,649,296.62**	**$ 1,666,411.94**	**-$ 17,115.32**	**-1.03%**
TOTAL ASSETS	**$ 2,248,035.66**	**$ 2,287,277.83**	**-$ 39,242.17**	**-1.72%**
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	43,359.73	208,285.72	-164,925.99	-79.18%
Total Accounts Payable	**$ 43,359.73**	**$ 208,285.72**	**-$164,925.99**	**-79.18%**
Other Current Liabilities				

2051 Accounts Payable - OHMGA Revenue	10.00	10.00	0.00	0.00%
2100 Accrued Payroll	13,017.54	11,499.02	1,518.52	13.21%
2104 Accrued retirement contribution	153.41	126.83	26.58	20.96%
2105 Accrued Vacation Pay	20,817.27	23,956.51	-3,139.24	-13.10%
2200 Accrued Expenses	20,514.06	30,155.50	-9,641.44	-31.97%
2250 Deferred Revenue				
2251 Tournament Deposits	4,200.00	4,700.00	-500.00	-10.64%
2254 Other Deferred	74,752.50	153,622.80	-78,870.30	-51.34%
Total 2250 Deferred Revenue	**$ 78,952.50**	**$ 158,322.80**	**-$ 79,370.30**	**-50.13%**
2400 Cart Sales Tax Due	97.00	73.00	24.00	32.88%
Total Other Current Liabilities	**$ 133,561.78**	**$ 224,143.66**	**-$ 90,581.88**	**-40.41%**
Total Current Liabilities	**$ 176,921.51**	**$ 432,429.38**	**-$255,507.87**	**-59.09%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,846,309.79	1,967,321.03	-121,011.24	-6.15%
2772 Wells Fargo 2017 Aera-Vator	197.16	460.86	-263.70	-57.22%
2773 DLL Finance Club Car CA550G Utility Cart	0.00	1,548.50	-1,548.50	-100.00%
2774 Wells - Sod Cutter, Progator, 3500-D Groundsmaster	0.00	14,088.14	-14,088.14	-100.00%
2775 Deere Credit, Inc. Hybrid Mower	1,077.70	7,423.78	-6,346.08	-85.48%
2776 Wells Fargo MTE 2018 TurfCo Blower	1,501.68	3,197.27	-1,695.59	-53.03%
2777 DLL Finance Club Car CA502 Utility Cart	2,759.93	4,599.95	-1,840.02	-40.00%
2778 Wells Fargo Used Kubota Tractor Mini Ex	11,660.34	17,561.97	-5,901.63	-33.60%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	36,605.79	47,808.38	-11,202.59	-23.43%
2780 DLL Club Car 2021 Cart Fleet	218,936.88	291,915.84	-72,978.96	-25.00%
2781 GPSi Visage Software 2021 Cart Fleet	48,960.00	73,440.00	-24,480.00	-33.33%
Total Long-Term Liabilities	**$ 2,168,009.27**	**$ 2,429,365.72**	**-$261,356.45**	**-10.76%**
Total Liabilities	**$ 2,344,930.78**	**$ 2,861,795.10**	**-$516,864.32**	**-18.06%**
Equity				
3900 Retained Earnings	-307,610.18	-529,621.39	222,011.21	41.92%
Net Income	210,715.06	-44,895.88	255,610.94	569.34%
Total Equity	**-$ 96,895.12**	**-$ 574,517.27**	**$ 477,622.15**	**83.13%**
TOTAL LIABILITIES AND EQUITY	**$ 2,248,035.66**	**$ 2,287,277.83**	**-$ 39,242.17**	**-1.72%**

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

	Total			
	Dec 2022	Dec 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	9,299.00	17,505.00	-8,206.00	-46.88%
4020 I.D. Cards	0.00	0.00	0.00	
4025 Season Pass	9,763.57	11,059.33	-1,295.76	-11.72%
4030 Tournament Fees	0.00	0.00	0.00	
4050 Cart Revenue	1,529.00	1,155.00	374.00	32.38%
4060 Golf Revenue - Gift Certif.	5,398.00	6,381.00	-983.00	-15.41%
4070 Gift & Rain Checks Redeemed	-78.00	-42.00	-36.00	-85.71%
Total 4001 Golf Revenue	$ 25,911.57	$ 36,058.33	-$ 10,146.76	-28.14%
4300 Investment Income	92.94	110.18	-17.24	-15.65%
4400 Misc. Income	444.47	0.00	444.47	
4600 Restaurant Income	10,639.23	3,500.00	7,139.23	203.98%
Total 4000 REVENUES	$ 37,088.21	$ 39,668.51	-$ 2,580.30	-6.50%
Total Income	$ 37,088.21	$ 39,668.51	-$ 2,580.30	-6.50%
Gross Profit	$ 37,088.21	$ 39,668.51	-$ 2,580.30	-6.50%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	14,440.71	18,098.29	-3,657.58	-20.21%
5030 Operations	4,744.31	2,765.13	1,979.18	71.58%
5040 Operations O/T	0.00	0.00	0.00	
5050 Course Personnel	26,407.73	25,213.25	1,194.48	4.74%
5060 Course Personnel O/T	0.00	-17.53	17.53	100.00%
5070 Seasonal Personnel	4,304.92	6,288.42	-1,983.50	-31.54%
5075 Outside Seasonal Personnel	2,140.00	0.00	2,140.00	
5080 Seasonal Personnel O/T	0.00	-47.41	47.41	100.00%
Total 5000 PERSONNEL EXPENSE	$ 52,037.67	$ 52,300.15	-$ 262.48	-0.50%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	3,872.13	3,959.79	-87.66	-2.21%
5230 State Unemployment	997.09	395.45	601.64	152.14%
5250 Health Insurance	2,313.34	2,149.73	163.61	7.61%
5260 Workmans Compensation	1,939.40	2,225.99	-286.59	-12.87%
5270 Retirement Plans	580.36	560.63	19.73	3.52%
Total 5200 EMPLOYEE BENEFITS	$ 9,702.32	$ 9,291.59	$ 410.73	4.42%
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	1,026.53	374.07	652.46	174.42%
5430 Professional Fees	3,000.00	2,650.00	350.00	13.21%
5436 Advertising	847.22	1,081.91	-234.69	-21.69%
5440 Office Expense	1,053.70	838.51	215.19	25.66%

5441 Bank Charges	17.15	21.05	-3.90	-18.53%
5442 Credit Card Fees	751.83	2,823.50	-2,071.67	-73.37%
5445 Postage	60.00	0.00	60.00	
5450 Training and Dues	300.00	275.00	25.00	9.09%
5461 Authority Secretarial Services	130.00	180.00	-50.00	-27.78%
5469 Other Outside Services	453.61	430.67	22.94	5.33%
5470 Other Administrative	697.58	905.50	-207.92	-22.96%
5480 Utilities	-1,433.69	-490.92	-942.77	-192.04%
5500 Liability Insurance	7,792.84	6,940.50	852.34	12.28%
5520 Interest Expense	193.90	350.03	-156.13	-44.60%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 14,890.67**	**$ 16,379.82**	**-$ 1,489.15**	**-9.09%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	1,202.36	-1,202.36	-100.00%
5640 Golf Pro Supplies	0.00	462.47	-462.47	-100.00%
Total 5600 SALES AND OPERATIONS	**$ 0.00**	**$ 1,664.83**	**-$ 1,664.83**	**-100.00%**
5700 PARK MAINTENANCE				
5710 Water	1,308.39	711.00	597.39	84.02%
5720 Heating Fuel	1,709.95	2,318.05	-608.10	-26.23%
5730 Grounds Maintenance	14.10	3,827.26	-3,813.16	-99.63%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	0.00	8,150.00	-8,150.00	-100.00%
5752 Agriculture/Chemicals Utilized	0.00	2,212.23	-2,212.23	-100.00%
Total 5750 Agriculture and Chemicals	**$ 0.00**	**$ 10,362.23**	**-$ 10,362.23**	**-100.00%**
5760 Irrigation Maintenance	1,004.96	555.00	449.96	81.07%
5770 Consumable Tools	206.63	0.00	206.63	
5800 Equipment Maintenance	2,363.15	2,320.93	42.22	1.82%
5820 Building Maintenance	1,308.38	132.00	1,176.38	891.20%
5860 Gasoline/Diesel Fuel	1,359.89	0.00	1,359.89	
Total 5700 PARK MAINTENANCE	**$ 9,275.45**	**$ 20,226.47**	**-$ 10,951.02**	**-54.14%**
6000 CART EXPENSE				
6020 Electricity	835.22	930.27	-95.05	-10.22%
6030 Maintenance	215.00	228.39	-13.39	-5.86%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 1,450.22**	**$ 1,558.66**	**-$ 108.44**	**-6.96%**
Total Expenses	**$ 87,356.33**	**$ 101,421.52**	**-$ 14,065.19**	**-13.87%**
Net Operating Income	**-$ 50,268.12**	**-$ 61,753.01**	**$ 11,484.89**	**18.60%**
Other Expenses				
8000 Depreciation/Amortization	24,582.00	22,462.26	2,119.74	9.44%
8001 Capital projects				
8100 Capital Projects - Cash	5,440.55	170,000.00	-164,559.45	-96.80%
Total 8001 Capital projects	**$ 5,440.55**	**$ 170,000.00**	**-$164,559.45**	**-96.80%**
Total Other Expenses	**$ 30,022.55**	**$ 192,462.26**	**-$162,439.71**	**-84.40%**
Net Other Income	**-$ 30,022.55**	**-$ 192,462.26**	**$ 162,439.71**	**84.40%**
Net Income	**-$ 80,290.67**	**-$ 254,215.27**	**$ 173,924.60**	**68.42%**

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

	Total			
	Jul - Dec, 2022	Jul - Dec, 2021 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	820,850.48	757,629.02	63,221.46	8.34%
4020 I.D. Cards	7,735.00	8,030.00	-295.00	-3.67%
4025 Season Pass	56,980.97	66,356.53	-9,375.56	-14.13%
4030 Tournament Fees	53,056.00	45,195.00	7,861.00	17.39%
4050 Cart Revenue	254,502.92	243,417.00	11,085.92	4.55%
4055 GolfBoard Revenue				
4060 Golf Revenue - Gift Certif.	11,086.00	15,039.00	-3,953.00	-26.28%
4070 Gift & Rain Checks Redeemed	-7,829.00	-14,705.12	6,876.12	46.76%
Total 4001 Golf Revenue	$ 1,196,382.37	$ 1,120,961.43	$ 75,420.94	6.73%
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	688.97	719.21	-30.24	-4.20%
4400 Misc. Income	8,579.02	2,757.61	5,821.41	211.10%
4600 Restaurant Income	46,916.06	12,799.42	34,116.64	266.55%
Total 4000 REVENUES	$ 1,277,766.42	$ 1,163,987.67	$ 113,778.75	9.77%
Total Income	$ 1,277,766.42	$ 1,163,987.67	$ 113,778.75	9.77%
Gross Profit	$ 1,277,766.42	$ 1,163,987.67	$ 113,778.75	9.77%
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	85,513.52	107,901.10	-22,387.58	-20.75%
5030 Operations	129,588.47	116,747.20	12,841.27	11.00%
5040 Operations O/T	772.50	-15.81	788.31	4986.15%
5050 Course Personnel	154,155.80	148,547.93	5,607.87	3.78%
5060 Course Personnel O/T	1,440.20	1,290.25	149.95	11.62%
5070 Seasonal Personnel	62,892.18	89,797.37	-26,905.19	-29.96%
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	$ 463,976.70	$ 465,274.10	-$ 1,297.40	-0.28%
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	33,126.83	35,348.76	-2,221.93	-6.29%
5230 State Unemployment	11,807.59	12,285.76	-478.17	-3.89%
5250 Health Insurance	13,636.68	12,655.02	981.66	7.76%
5260 Workmans Compensation	12,352.01	13,534.47	-1,182.46	-8.74%
5270 Retirement Plans	3,435.37	3,332.73	102.64	3.08%
Total 5200 EMPLOYEE BENEFITS	$ 74,358.48	$ 77,156.74	-$ 2,798.26	-3.63%
5400 ADMINISTRATIVE EXPENSES				

5420 Telephone	6,342.05	4,930.85	1,411.20	28.62%
5430 Professional Fees	16,750.00	15,900.00	850.00	5.35%
5436 Advertising	5,717.33	6,096.83	-379.50	-6.22%
5440 Office Expense	10,312.71	8,527.15	1,785.56	20.94%
5441 Bank Charges	135.59	247.45	-111.86	-45.21%
5442 Credit Card Fees	24,997.78	28,787.73	-3,789.95	-13.17%
5445 Postage	60.00	58.00	2.00	3.45%
5450 Training and Dues	645.00	991.00	-346.00	-34.91%
5461 Authority Secretarial Services	730.00	970.00	-240.00	-24.74%
5469 Other Outside Services	3,610.11	3,482.72	127.39	3.66%
5470 Other Administrative	4,957.40	6,448.67	-1,491.27	-23.13%
5480 Utilities	28,958.89	23,109.06	5,849.83	25.31%
5500 Liability Insurance	46,707.01	41,643.02	5,063.99	12.16%
5520 Interest Expense	1,397.06	2,285.20	-888.14	-38.86%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 151,320.93**	**$ 143,477.68**	**$ 7,843.25**	**5.47%**
5600 SALES AND OPERATIONS				
5620 Clubhouse Maintenance	0.00	24,492.87	-24,492.87	-100.00%
5640 Golf Pro Supplies	3,202.12	2,036.45	1,165.67	57.24%
5680 Golf Pro Work Clothes	521.38	923.51	-402.13	-43.54%
Total 5600 SALES AND OPERATIONS	**$ 3,723.50**	**$ 27,452.83**	**-$ 23,729.33**	**-86.44%**
5700 PARK MAINTENANCE				
5710 Water	66,341.41	27,578.64	38,762.77	140.55%
5715 Nature and Open Space	179.99	0.00	179.99	
5720 Heating Fuel	3,864.24	3,006.61	857.63	28.52%
5730 Grounds Maintenance	16,969.39	27,551.31	-10,581.92	-38.41%
5740 Tree Maintenance	1,419.56	0.00	1,419.56	
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	19,855.33	21,119.71	-1,264.38	-5.99%
5752 Agriculture/Chemicals Utilized	6,870.13	14,556.56	-7,686.43	-52.80%
Total 5750 Agriculture and Chemicals	**$ 26,725.46**	**$ 35,676.27**	**-$ 8,950.81**	**-25.09%**
5760 Irrigation Maintenance	5,538.19	4,173.45	1,364.74	32.70%
5770 Consumable Tools	2,443.07	1,713.70	729.37	42.56%
5780 Tee and Green Supplies	601.56	573.46	28.10	4.90%
5795 Janitorial Supplies	20.77	19.59	1.18	6.02%
5800 Equipment Maintenance	18,804.35	20,377.78	-1,573.43	-7.72%
5820 Building Maintenance	15,123.25	8,281.91	6,841.34	82.61%
5840 Small Equipment	579.99	456.12	123.87	27.16%
5860 Gasoline/Diesel Fuel	11,175.93	7,851.91	3,324.02	42.33%
5880 Employee work clothes	115.00	500.00	-385.00	-77.00%
Total 5700 PARK MAINTENANCE	**$ 169,902.16**	**$ 137,760.75**	**$ 32,141.41**	**23.33%**
6000 CART EXPENSE				
6010 Cart Lease Expense	7,916.17	0.00	7,916.17	
6020 Electricity	8,840.09	8,586.73	253.36	2.95%
6030 Maintenance	1,255.81	930.63	325.18	34.94%
6050 Cart Insurance	2,400.00	2,400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 20,412.07**	**$ 11,917.36**	**$ 8,494.71**	**71.28%**
Total Expenses	**$ 883,693.84**	**$ 863,039.46**	**$ 20,654.38**	**2.39%**

Net Operating Income	**$**	**394,072.58**	**$**	**300,948.21**	**$ 93,124.37**	**30.94%**
Other Expenses						
8000 Depreciation/Amortization		147,492.00		134,773.56	12,718.44	9.44%
8001 Capital projects						
8100 Capital Projects - Cash		35,865.52		213,520.53	-177,655.01	-83.20%
Total 8001 Capital projects	**$**	**35,865.52**	**$**	**213,520.53**	**-$177,655.01**	**-83.20%**
8006 Disposed Assets		0.00		-2,450.00	2,450.00	100.00%
Total Other Expenses	**$**	**183,357.52**	**$**	**345,844.09**	**-$162,486.57**	**-46.98%**
Net Other Income	**-$**	**183,357.52**	**-$**	**345,844.09**	**$ 162,486.57**	**46.98%**
Net Income	**$**	**210,715.06**	**-$**	**44,895.88**	**$ 255,610.94**	**569.34%**

OAK HILLS SALES ANALYSIS DECEMBER 2022 FISCAL REPORT

Description	Dec-22	Dec-21	Inc/(Dec)	YTD FY23	YTD FY22	Inc/(Dec)
Revenue Rounds	391	660	-40.8%	23,377	22,674	3.1%
Season Pass Rounds	132	273	-51.6%	1,622	3,168	-48.8%
POS System Servicer Rounds	43	101	-57.4%	1,295	1,455	-11.0%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	14	-100.0%	0	425	-100.0%
Total All Rounds	566	1,048	-46.0%	26,294	27,722	-5.2%
Total Carts	91	173	-47.4%	14,666	15,993	-8.3%
Total Boards	0	0	0.0%	0	0	0.0%
Total Golf ID Cards	0	24	-100.0%	84	89	-5.6%
Total Season Passes	1	38	-97.4%	1	38	-97.4%
Total Gift Cards	50	58	-13.8%	209	212	-1.4%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$9,308	$17,411	-46.5%	$872,729	$802,693	8.7%
Total Carts $	$1,626	$1,311	24.0%	$270,662	$258,956	4.5%
Total Board $	$0	$0	0.0%	$0	$0	0.0%
Total Golf ID Cards $	$0	$3,320	-100.0%	$7,735	$10,570	-26.8%
Total Season Pass $	$2,125	$82,850	-97.4%	$2,125	$82,850	-97.4%
Total Gift Cards $	$5,398	$6,381	-15.4%	$13,146	$15,039	-12.6%
Total GPS Advertising $	$0	$0	0.0%	$0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$78	-$42	85.7%	-$7,793	-$14,705	-47.0%
	$18,379	**$111,231**	**-83.5%**	**$1,158,604**	**$1,155,403**	**0.3%**
$ Revenue/Revenue Round	**$23.81**	**$26.38**	-9.8%	**$37.33**	**$35.40**	5.5%
Carts/Revenue Round	**23.3%**	**26.2%**	-11.2%	**62.7%**	**70.5%**	-11.1%
Cart $/Revenue Round	**$4.16**	**$1.99**	109.3%	**$11.58**	**$11.42**	1.4%
Cart $/Cart Round	**$17.87**	**$7.58**	135.7%	**$18.46**	**$16.19**	14.0%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$0.00**	0.0%
ID Card $/Card	**$0.00**	**$138.33**	-100.0%	**$92.08**	**$118.76**	-22.5%
Resident Adult 18 Rounds	151	150	0.7%	2,978	3,864	-22.9%
Resident Senior 18 Rounds	35	122	-71.3%	3,017	3,441	-12.3%
Junior/Golf Team 18 Rounds	7	15	-53.3%	1,228	1,097	11.9%
Golf League 18 Rounds	0	0	0.0%	60	80	-25.0%
Employee 18 Rounds	7	22	-68.2%	408	488	-16.4%
Non Resident 18 Rounds	187	332	-43.7%	14,309	12,664	13.0%
Total 9 Hole Rounds	4	19	-78.9%	1,377	1,040	32.4%
Total Revenue Rounds	***391***	***660***	***-40.8%***	***23,377***	***22,674***	***3.1%***
Resident Adult 18 Rounds $	$3,447	$4,305	-19.9%	$105,305	$132,842	-20.7%
Resident Senior 18 Rounds $	$767	$2,892	-73.5%	$89,871	$96,470	-6.8%
Junior/Golf Team 18 Rounds $	$142	$282	-49.6%	$26,915	$19,139	40.6%
Golf League 18 Rounds	$0	$0	0.0%	$0	$1,600	-100.0%
Employee 18 Rounds $	$49	$147	-66.7%	$2,746	$3,361	-18.3%
Non Resident 18 Rounds $	$4,795	$9,365	-48.8%	$616,191	$524,841	17.4%
Total 9 Hole Rounds $	$108	$420	-74.3%	$31,702	$24,441	29.7%
Total $ Revenue Rounds	***9,308***	***17,411***	***-46.5%***	***872,729***	***802,693***	***8.7%***
Senior Non-Resident ID	0	5	-100.0%	0	8	-100.0%
Adult Non-Resident ID	0	2	-100.0%	1	3	-66.7%
Family ID	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***7***	***-100.0%***	***1***	***11***	***-90.9%***
GolfNow Rounds	55	5	1000.0%	4310	953	352.3%
GolfNow Dollars	$513	$204	151.5%	$168,939	$40,615	316.0%
Dollars/Round	$9.33	$40.80	-77.1%	$39.20	$42.62	-8.0%
City of Norwalk debt paydown	**$1,188.60**					

OAK HILLS SALES ANALYSIS DECEMBER 2022 CALENDAR

Description	Dec-22	Dec-21	Inc/(Dec)	YTD 2022	YTD 2021	Inc/(Dec)
Revenue Rounds	391	660	-40.8%	38,770	39,798	-2.6%
Season Pass Rounds	132	273	-51.6%	2,801	5,959	-53.0%
POS System Servicer Rounds	43	101	-57.4%	2,244	2,508	-10.5%
Barter Rounds	0	0		0	0	
Comp Rounds	0	14	-100.0%	2	481	-99.6%
Total All Rounds	566	1,048	-46.0%	43,817	48,746	-10.1%
Total Carts	91	173	-47.4%	22,710	26,492	-14.3%
Total Boards	0	0	0.0%	0	2	-100.0%
Total Golf ID Cards	0	24	-100.0%	1,127	1,170	-3.7%
Total Season Passes	1	38	-97.4%	16	75	-78.7%
Total Gift Cards	50	58	-13.8%	314	326	-3.7%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$9,308	$17,411	-46.5%	$1,447,660	$1,402,738	3.2%
Total Carts $	$1,626	$1,311	24.0%	$415,849	$427,998	-2.8%
Total Board $	$0	$0	0.0%	$0	$42	-100.0%
Total Golf ID Cards $	$0	$3,320	-100.0%	$136,310	$144,801	-5.9%
Total Season Pass $	$2,125	$82,850	-97.4%	$37,340	$157,150	-76.2%
Total Gift Cards $	$5,398	$6,381	-15.4%	$22,734	$23,923	-5.0%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$78	-$42	85.7%	-$16,812	-$25,740	-34.7%
	$18,379	**$111,231**	**-83.5%**	**$2,043,081**	**$2,130,911**	**-4.1%**
$ Revenue/Revenue Round	**$23.81**	**$26.38**	-9.8%	**$37.34**	**$35.25**	5.9%
Carts/Revenue Round	**23.3%**	**26.2%**	-11.2%	**58.6%**	**66.6%**	-12.0%
Cart $/Revenue Round	**$4.16**	**$1.99**	109.3%	**$10.73**	**$10.75**	-0.3%
Cart $/Cart Round	**$17.87**	**$7.58**	135.7%	**$18.31**	**$16.16**	13.3%
Board $/Board Round	**$0.00**	**$0.00**	0.0%	**$0.00**	**$21.00**	-100.0%
ID Card $/Card	**$0.00**	**$138.33**	-100.0%	**$120.95**	**$123.76**	-2.3%
Resident Adult 18 Rounds	151	150	0.7%	5,101	7,387	-30.9%
Resident Senior 18 Rounds	35	122	-71.3%	5,068	6,226	-18.6%
Junior/Golf Team 18 Rounds	7	15	-53.3%	1,958	1,713	14.3%
Golf League 18 Rounds	0	0	0.0%	60	157	-61.8%
Empl 18 Rounds	7	22	-68.2%	646	713	-9.4%
Non Resident 18 Rounds	187	332	-43.7%	23,778	21,995	8.1%
Total 9 Hole Rounds	4	19	-78.9%	2,159	1,607	34.3%
Total Revenue Rounds	***391***	***660***	***-40.8%***	***38,770***	***39,798***	***-2.6%***
Resident Adult 18 Rounds $	$3,447	$4,305	-19.9%	$179,029	$251,689	-28.9%
Resident Senior 18 Rounds $	$767	$2,892	-73.5%	$149,713	$171,754	-12.8%
Junior/Golf Team 18 Rounds $	$142	$282	-49.6%	$43,086	$29,219	47.5%
Golf League 18 Rounds	$0	$0	0.0%	$0	$3,143	-100.0%
Empl 18 Rounds $	$49	$147	-66.7%	$4,340	$4,911	-11.6%
Non Resident 18 Rounds $	$4,795	$9,365	-48.8%	$1,022,061	$904,135	13.0%
Total 9 Hole Rounds $	$108	$420	-74.3%	$49,432	$37,888	30.5%
Total $ Revenue Rounds	***9,308***	***17,411***	***-46.5%***	***1,447,660***	***1,402,738***	***3.2%***
SR NONRES DISC	0	5	-100.0%	63	78	-19.2%
NONRES DISCOUNT	0	2	-100.0%	66	77	-14.3%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***7***	***-100.0%***	***129***	***155***	***-16.8%***
GolfNow Rounds	55	5	1000.0%	7715	1816	324.8%
GolfNow Dollars	$513	$204	151.5%	$314,802	$72,787	332.5%
Dollars/Round	$9.33	$40.80	-77.1%	$40.80	$40.08	1.8%

CITY OF NORWALK
Henry M. Dachowitz
Chief Financial Officer
hdachowitz@norwalkct.org

Mobile: 516-728-4991
Office: 203-854-7870

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

NORWALK
The Sound of Connecticut

MEMORANDUM

Date: January 9, 2023

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

From: Tom Ellis, Director of Management & Budgets TE

Re: Special Capital Appropriation Request from Norwalk Public Schools for Silvermine School Parking Lot Improvements

Attached is a request from the Norwalk Public Schools for a special capital appropriation in the amount of $425,000 to improve the parking lot at Silvermine School.

The lowest responsible bid came in at $1,744,000 from B&W Paving & Landscaping LLC. As part of the 2020-2021 and 2021-2022 capital budget approvals, a total amount of $1,580,000 remains of which approximately $58,000 has been encumbered for design services. This leaves $1,522,000 for construction.

In order to proceed with the award of the bids and provide sufficient funds for project contingencies, a Special Capital Appropriation in the amount of $425,000 is required. $222,000 will be used to meet the bid of $1,744,000 ($1,522,000 remaining funds + $222,000) and $203,000 will be set aside for project contingencies. NPS will transfer unexpended funds from the authorized and completed projects below:

NORWALK
The Sound of Connecticut

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

MEMORANDUM

January 9, 2023

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

From: Harry Rilling, Mayor HWR

Re: Special Capital Appropriation Request from Norwalk Public Schools for Silvermine School Parking Lot Improvements

Attached is a request from Norwalk Public Schools for a special capital appropriation in the amount of $425,000 to improve the parking lot at Silvermine School.

The low bid came in at $1,744,000 from B&W Paving & Landscaping LLC. As part of the 2020-2021 and 2021-2022 capital budget approvals, a total amount of $1,580,000 remains of which approximately $58,000 has been encumbered for design services. This leaves $1,522,000 for construction.

In order to proceed with the award of the bids and provide sufficient funds for project contingencies, a Special Capital Appropriation in the amount of $425,000 is required. Of that, $222,000 will be used to meet the bid of $1,744,000 and $203,000 will be set aside for project contingencies. NPS will transfer unexpended funds from the completed projects below:

Special Capital Appropriation for the Silvermine Elementary School parking				
Org	Object	Project	Description	2023 Available
09155010	5777	C0538	COMMON CORE STANDARDS	13,593
09165010	5777	C0516	DISTRICT PAVING & CONCRETE	20,565.00
09175010	5777	C0595	ASBESTOS ABATEMENT PROGRAM	11,700.00
09185010	5777	C0609	CURRICULUM MATERIALS & TEXTBOO	1,100.00
09195010	5777	C0609	CURRICULUM MATERIALS &TEXTBK	3,396.00
09195010	5777	C0610	FACILITIES MASTER PLAN	45,000.00
09205010	5777	C0621	ENERGY CONSERVATION PROGRAM	110,000.00
09205010	5777	C0656	KENDALL MEDIA CENTER	69,480.00
09205010	5777	C0516	DISTRICT PAVING & CONCRETE	150,166.00
				425,000.00

ACTION REQUESTED:

1. REQUESTING a Special Capital Appropriation in the amount of $425,000 to increase the appropriation to fund 092155010-5775-C0790 (Silvermine Driveway Improvements) This capital appropriation shall be funded through $425,000 of authorized but unissued general obligation bonds or notes of the City. The $425,000 of bonds or notes of the City shall be issued in accordance with the provisions and terms set forth in the original bond resolutions that authorized the issuance of the bonds or notes of the City for Project #09233110-5777-C0829.

2. Request that the City close out the above projects.

NORWALK PUBLIC SCHOOLS
125 East Avenue · PO Box 6001
Norwalk, CT 06852-6001
Office: (203) 854-4063
Email: asmanil@norwalkps.org

Lunda Asmani, CPFO
Chief Financial Officer

MEMORANDUM

DATE: January 4, 2023

TO: Mayor Harry Rilling

FROM: Lunda Asmani, Chief Financial Officer

RE: Special Capital Appropriation Request – Silvermine School Parking Lot Improvements

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The Silvermine Elementary School serves nearly 500 students from the across the school district with increasing enrollment every year. The school is situated on Perry Avenue at the intersection of Yew St. The School has a circle in the front, which serves as both the Bus Loop and combined entrance. The only parking lot is located on the lower level of the school and only has one accessible driveway.

At drop off and pickup times, this circle is occupied with school buses queuing to pick up students. In order to access the only driveway to the lower level parking lot, all vehicles must go around large school buses, encounter a busy crosswalk and travel down a driveway to the lower level lot, then return to the busy circle at the top via the same roadway where children are being dropped off by parents.

In many instances, this creates dangerous situations for students, staff, parents, and all involved especially at the main crosswalk and when passing school buses.

In February of 2020, the Norwalk Public Schools issued a request for proposal for designers to remedy this situation. M & J Engineering was awarded this contract. Over the past two years, the site has been analyzed and a new design has been reached to fix the drop off and pickup situation. These plans have been reviewed by all local departments and are now ready for construction.

In December 2022, the Norwalk Public Schools and City Purchasing Department issued a bid for construction companies to provide pricing for the driveway improvement project. Proposals were due on December 20, 2022. The City Purchasing Department received two bids for the project. After a scope review with the Design Team and Norwalk Public Schools Facilities Department, it was determined that B&W Paving & Landscaping LLC. was the lowest responsible bidder at $1,744,000. As part of the 2020-2021 and 2021-2022 capital budget approvals, a total amount of $1,580,000 of which approximately $58,000 has been encumbered for design services, leaving approximately $1,522,000 for construction.

In order to proceed with the award of the bids and provide sufficient funds for project contingencies, a Special Capital Appropriation in the amount of $425,000 is required of which $203,000 will be set aside for project contingencies. NPS will transfer unexpended funds from the authorized and completed projects below.

Special Capital Appropriation for the Silvermine Elementary School parking

Org	Object	Project	Description	2023 Available
09155010	5777	C0538	COMMON CORE STANDARDS	13,593
09165010	5777	C0516	DISTRICT PAVING & CONCRETE	20,565.00
09175010	5777	C0595	ASBESTOS ABATEMENT PROGRAM	11,700.00
09185010	5777	C0609	CURRICULUM MATERIALS & TEXTBOO	1,100.00
09195010	5777	C0609	CURRICULUM MATERIALS &TEXTBK	3,396.00
09195010	5777	C0610	FACILITIES MASTER PLAN	45,000.00
09205010	5777	C0621	ENERGY CONSERVATION PROGRAM	110,000.00
09205010	5777	C0656	KENDALL MEDIA CENTER	69,480.00
09205010	5777	C0516	DISTRICT PAVING & CONCRETE	150,166.00
				425,000.00

ACTION REQUESTED:

RESOLUTION:

1. Approve request by the Norwalk Public Schools for a Special Capital Appropriation for the Silvermine Elementary School parking and parents/bus drop-off improvements project, 092155010-5775-C0790, in the amount of $425,000.00.

2. Request that the City close out the above projects.

Cc: Dr. Alexandra Estrella, Superintendent of Schools
Sandra Faioes, Assistant Superintendent of Business & Operations\
Diana Carpio, Chair, Board of Education

Special Capital Appropriation for the Silvermine Elementary School parking				
Org	Object	Project	Description	2023 Available
09155010	5777	C0538	COMMON CORE STANDARDS	13,593
09165010	5777	C0516	DISTRICT PAVING & CONCRETE	20,565.00
09175010	5777	C0595	ASBESTOS ABATEMENT PROGRAM	11,700.00
09185010	5777	C0609	CURRICULUM MATERIALS & TEXTBOO	1,100.00
09195010	5777	C0609	CURRICULUM MATERIALS &TEXTBK	3,396.00
09195010	5777	C0610	FACILITIES MASTER PLAN	45,000.00
09205010	5777	C0621	ENERGY CONSERVATION PROGRAM	110,000.00
09205010	5777	C0656	KENDALL MEDIA CENTER	69,480.00
09205010	5777	C0516	DISTRICT PAVING & CONCRETE	150,166.00
				425,000.00

ACTION REQUESTED:

1. REQUESTING a Special Capital Appropriation in the amount of $425,000 to increase the appropriation to fund 092155010-5775-C0790 (Silvermine Driveway Improvements) This capital appropriation shall be funded through $425,000 of authorized but unissued general obligation bonds or notes of the City. The $425,000 of bonds or notes of the City shall be issued in accordance with the provisions and terms set forth in the original bond resolutions that authorized the issuance of the bonds or notes of the City for Project #09233110-5777-C0829.

2. Request that the City close out the above projects.

3. Finance recommends approval.

VISION GOVERNMENT SOLUTIONS

CAMA SOFTWARE SUBSCRIPTION AGREEMENT

This **CAMA Software Subscription Agreement** (this "**Agreement**") is dated January 24, 2023 (the "**Effective Date**") and is entered into between **VISION GOVERNMENT SOLUTIONS, INC.**, a Massachusetts corporation with its principal place of business at 1 Cabot Road, Hudson, Massachusetts 01749 ("**Vision**") and the City of Norwalk, Connecticut ("**Customer**"). Vision and Customer may be collectively referred to as "**Parties**" or individually as a "**Party**". This Agreement establishes the terms applicable to certain products and services to be provided by Vision to Customer set forth in Exhibit A (the "**Order**"). The Order is incorporated into and made a part of this Agreement. In the event of a conflict between the terms of this Agreement and the terms of the Order, the terms of this Agreement shall control unless the conflicting term of the Order expressly states otherwise.

Vision and Customer agree as follows:

1. DEFINITIONS.

1.1 "**Authorized Users**" means Customer's employees, consultants, contractors, and agents (a) who are authorized by Customer to access and use the Services under the rights granted to Customer pursuant to this Agreement; and (b) for whom access to the Services has been purchased hereunder.

1.2 "**Confidential Information**" means the terms and conditions of this Agreement and all information related to a Party's business, financial affairs, or operations, including but not limited to information related to business plans, technology, source code, product or service development plans, pricing, techniques, and methods, which is either marked or identified as confidential or which the receiving Party knew or reasonably should have known, under the circumstances, was confidential.

1.3 "**Customer Data**" means information, data, and other content, in any form or medium, that is provided or made available by Customer to Vision in connection with Customer's receipt of Software Services. Customer Data does not include Usage Data.

1.4 "**Defect**" shall mean reproducible errors in the Software Services which prevent the Software Services from performing in all material respects in accordance with the Documentation, when operated in the proper environment and used in accordance with all applicable instructions.

1.5 "**Documentation**" means the user manuals, handbooks, and guides relating to the Services published by Vision and provided to Customer in connection with the Services.

1.6 **"Professional Services**" means those configuration, customization, analysis, consulting, professional and other services to be provided by Vision to Customer pursuant to an Order, but specifically excluding the Software Services.

1.7 "**Services**" means, collectively, the Professional Services and/or Software Services described in an Order.

1.8 "**Software**" means Vision's proprietary software product identified in the Order.

1.9 "**Software Services**" means the access provided by Vision to Customer to the Software as described in the Order.

1.10 "**Usage Data**" means non-personally identifiable information, data, and other content anonymized, aggregated, collected, compiled, synthesized, or modified and collected by Vision in the course of providing the Services. Usage Data does not include Customer Data, except in aggregate or non-personally identifiable form.

1.11 "**Vision Cloud Server(s)**" shall mean any server that is owned or licensed to Vision and made available by Vision in connection with the Software Services.

2. SOFTWARE SERVICES GENERALLY.

2.1 Access to Software Services. Vision has created several options for accessing the Software Services and managing Customer Data. Customer may choose to access the Software Services remotely using Vision's local software, which Vision makes available to Customer for the purposes of this Agreement (including any applicable third-party software, hardware, and systems, including any updates and enhancements to the foregoing, the "**Installed Software**"). Customers who license the Installed Software have the option of utilizing the Installed Software in conjunction with Vision's Cloud Server (the "**Hosted Solution**") or by storing the Customer Data on their own servers (the "**Non-Hosted Solution**").

2.2 Additional Terms. The Software Services purchased by Customer shall be set forth in the Order. The Order may set forth additional terms and conditions applicable to Customer's relevant Software Services. If Customer chooses to use the Vision Cloud Servers, Customer shall be subject to additional terms and conditions as set forth in the Order.

2.3 Scope of License. Subject to the terms and conditions of this Agreement and the Order, including but not limited to the payment of all Fees, Vision grants to Customer a limited, revocable, non-transferable (except in accordance with Section 13.2), non-sublicensable, and non-exclusive license to access and use the Software Services solely during the Subscription Period (defined below). The Software Services are licensed, and not sold, and shall be used by Customer solely for the purpose of accessing, viewing, editing, maintaining, or otherwise utilizing the Customer Data (the "**Purpose**"). To the extent that Customer purchases a license to the Installed Software, the license granted under this Section 2.2 includes the limited right during the Subscription Period to (i) install and use the Installed Software in executable code form on Customer's servers and workstations, only for the Purpose; (ii) make one (1) copy of the Installed Software solely for backup or archival purposes; and (iii) copy and reproduce the Documentation provided to Customer solely for the purposes of facilitating Customer's use of the Installed Software. All rights not expressly granted to Customer are reserved by Vision and its licensors. There are no implied rights hereunder.

2.4 Implementation of the Software Services. During the Implementation Period, as defined in Section 6.1(a), Vision shall provide Customer with installation and implementation services for the Software Services and, if applicable, the Vision Cloud Server, including any necessary server software ("**Implementation Services**"). Customer shall provide Vision with reasonable assistance and cooperation regarding the Vision's provision of the Implementation Services. Customer shall promptly, upon completion of the installation of the Software Services, test the Software Services using its data and notify Vision of any errors or Defects in the Software Services.

2.5 Updates to Software Services. At no additional cost to Customer, Vision may create and implement, as part of a release generally available to all of its customers, software updates for the Software Services. Vision will use its best efforts to provide the Software Services in accordance with the then-current Service Level Agreement.

2.6 Service Level Agreement; Support. Vision will provide Customer with its standard support and consultation concerning the Software Services ("**Maintenance Services**") during the Term. Vision may charge Customer on a time and material basis for problem resolution services that exceed Vision's standard Maintenance Services, such as but not limited to: (i) when a problem has been created due to Customer error and/or neglect; (ii) when such problem is associated with third-party or pre-requisite software; (iii) when such problem is associated with client hardware or network issues; or (iv) support during a system installation, upgrade or conversion.

3. CUSTOMER OBLIGATIONS.

3.1 Minimum Hardware Requirements. Customer shall install and maintain, at its expense, hardware (including without limitation a central processing unit, local area network or network server) and communication equipment (including, without limitation, modem and remote access) that is compatible with the applicable Software Services and that meets Vision's minimum hardware configuration requirements ("**Designated Hardware**"). With respect to the Installed Software, Customer shall ensure that the environment, space, and access to and availability of power comply, at all times, with Vision's minimum space and suitability requirements.

3.2 Access and Storage. Customer shall ensure that Vision has full, free and safe access to the Installed Software and Customer's facilities and equipment for purposes of fulfilling its obligations hereunder. To the extent that Vision requires access to Customer's premises in order to perform the Services, Customer shall provide (a) (i) media, (ii) supplies, (iii) data, the use of hardware and/or other equipment, (iv) other software, communications facilities, and (v) other materials (other than tools) required to maintain and/or test the Installed Software; (b) reasonable secure storage for such Customer-provided materials; and (c) reasonable secure storage for such equipment and tools as Vision elects to store at Customer's premises.

(a) Usage and Backup of Customer Data. The content of the Customer Data, including the accuracy thereof, shall be the sole responsibility of Customer. Except where the Order provides that Customer shall use the Hosted Solution, Customer shall back-up all files each day according to industry accepted standards. Notwithstanding the foregoing, Vision shall not be responsible for, or liable with respect to, any loss of or damage to Customer Data from failure of Customer to back-up its files or otherwise. Customer shall bear sole responsibility to correct problems or Defects in compatibility between the Software Services and Customer's hardware resulting from modifications of the Software Services, Designated Hardware, and such software by any third party.

4. PROFESSIONAL SERVICES. Vision will perform the Professional Services agreed to in, and in accordance with, the Order and the terms therein. Any purchased but unused Professional Services are forfeited upon the expiration of the Term.

5. CUSTOMER DATA; USAGE DATA. Customer hereby grants to Vision a non-exclusive, non-transferable right and license to use the Customer Data during the Term solely for the limited purpose of performing Vision's obligations hereunder for the benefit of Customer. Vision shall have no liability under this Agreement for any loss, delay, or failure to perform resulting from Customer's failure to provide the necessary Customer Data. Subject to the rights granted in this Agreement, Customer retains all right, title and interest in and to the Customer Data, and Vision acknowledges that it neither owns nor acquires any additional rights in and to the Customer Data not expressly granted by this Agreement. Customer acknowledges that Vision may use the Usage Data during and after the Term in order to improve, modify, promote, and validate the Services, and otherwise for its own lawful business purposes; provided that such Usage Data does not in any way identify Customer or any individual whose personal information Customer has made accessible to Vision pursuant to this Agreement.

6. TERM; TERMINATION.

6.1 Term. The term of this Agreement (the "**Term**") shall begin on the Effective Date and shall continue until the expiration of the Subscription Period (as defined below) or until the termination of the Agreement in accordance with this Section 8. The Term shall include the following phases:

(a) Implementation Period: The initial phase of this Agreement (the "**Implementation Period**") shall begin on the Effective Date and shall expire on the date on which Vision completes the installation and implementation of the Software Services.

(b) Subscription Period: The second phase of this Agreement includes an Initial Subscription Term and any Renewal Terms, which are collectively referred to herein as the "**Subscription Period**." The first term of the Subscription Period (the "**Initial Subscription Term**") shall begin immediately upon the expiration of the Implementation Period and shall continue for the duration specified in the Order. Upon the expiration of the Initial Subscription Term, this Agreement shall automatically renew for successive one-year periods (each a "**Renewal Term**") at Vision's then-current rates unless either Party gives the other Party written notice of cancellation at least ninety (90) days prior to the end of the Initial Subscription Term or Renewal Term in effect at the time of cancellation.

The following diagram is for illustrative purposes only.

<table>
<tr><td rowspan="3">Term</td><td colspan="2">(a) Implementation Period</td></tr>
<tr><td rowspan="2">(b) Subscription Period</td><td>(i) Initial Subscription Term</td></tr>
<tr><td>(ii) Renewal Term(s)</td></tr>
</table>

6.2 Termination. Either Party may terminate this Agreement if the other Party breaches any material provision of this Agreement and does not cure such breach within sixty (60) business days after receiving written notice thereof. The date on which this Agreement terminates is the "**Termination Date**."

6.3 Effects of Termination. Upon termination or expiration of this Agreement for any reason, (a) any amounts owed to Vision under this Agreement before such termination or expiration will be immediately due and payable; (b) all rights, including license rights, granted by Vision to Customer in this Agreement will immediately cease to exist; (c) Customer must discontinue all use of the Software Services; and (d) Customer must erase all copies of the Installed Software from Customer's computers or systems, and return to Vision or destroy all copies of the Installed Software. Following the Termination Date, Customer's license(s) under this Agreement shall expire and Customer shall not be permitted to access the Software Services thereafter. Within thirty (30) days following the Termination Date, each Party shall satisfy its obligations regarding Confidential Information within its possession or control in accordance with Section 8. At Vision's request, Customer shall certify in writing that it has erased all copies of the Installed Software from Customer's systems.

6.4 Survival. The termination of this Agreement shall be without prejudice to any rights of either Party against the other, and such termination shall not relieve either Party of any of its obligations to the other existing at the time of termination including the Customer's obligation to pay any fees due. Upon termination of the Terms, any provision, which, by its nature or express terms should survive, will survive such termination or expiration, including, but not limited to, Section 2, Section 3, and Sections 5 through 13.

7. FEES AND PAYMENT.

7.1 Fees. Customer will pay to Vision the fees set forth in the Order ("**Fees**") for the Software Services and, if applicable, the Professional Services. Vision may increase the Fees following the Initial Subscription Term by providing Customer with at least sixty (60) days' prior written notice.

7.2 Payment Terms. The amounts and payment schedule for the Fees shall be set forth in the Order. Customer shall pay all Fees within thirty (30) days of Customer's receipt of the applicable invoice from Vision. All payments must be made in U.S. dollars. Outstanding balances shall accrue interest at a rate equal to the lesser of one-and-one-half percent (1.5%) per month and the maximum rate permitted by applicable law, from due date until paid, plus Vision's reasonable costs of collection. All Fees due hereunder are exclusive of, and Customer shall pay, all sales, use and other taxes, export and import fees, customs duties, and similar charges applicable to the transactions contemplated by this Agreement, except for taxes based upon Vision's net income.

7.3 Suspension. Vision reserves the right (in addition to any other rights or remedies Vision may have) to discontinue the Services and suspend all Authorized Users' access to the Software Services if any Fees are more than thirty (30) days overdue until such amounts are paid in full.

7.4 Reimbursement; Expenses. With Customer's prior approval and if travel is necessary to perform the Services herein described, Customer shall pay to Vision, within thirty (30) days of receipt of an invoice, all reasonable out-of-pocket expenses incurred by Vision in providing the Services for Customer under this Agreement, including but not limited to expenses for travel, meals, lodging and parts.

8. CONFIDENTIALITY.

8.1 Protection. The Party receiving Confidential Information ("**Receiving Party**") from the other Party ("**Disclosing Party**") will not use any Confidential Information of the Disclosing Party for any purpose not expressly permitted by this Agreement, and will disclose the Confidential Information of the Disclosing Party only to the employees or contractors of the Receiving Party who have a need to know such Confidential Information for purposes of this Agreement and who are under a duty of confidentiality no less restrictive than the Receiving Party's duty hereunder. The Receiving Party will protect the Disclosing Party's Confidential Information from unauthorized use, access, or disclosure in the same manner as the Receiving Party protects its own confidential or proprietary information of a similar nature and with no less than reasonable care.

8.2 Exceptions**.** The Receiving Party's obligations under Section 8.1 above with respect to any Confidential Information of the Disclosing Party will terminate if and when the Receiving Party can document that such information: (a) was already lawfully known to the Receiving Party at the time of disclosure by the Disclosing Party; (b) is disclosed to the Receiving Party by a third party who had the right to make such disclosure without any confidentiality restrictions; (c) is, or through no fault of the Receiving Party has become, generally available to the public; or (d) is independently developed by the Receiving Party without access to, or use of, the Disclosing Party's Confidential Information. In addition, the Receiving Party may disclose Confidential Information of the Disclosing Party to the extent that such disclosure is: (i) approved in writing by the Disclosing Party, (ii) necessary for the Receiving Party to enforce its rights under this Agreement in connection with a legal proceeding; or (iii) required by law or by the order of a court or similar judicial or administrative body, provided that the Receiving Party notifies the Disclosing Party of such required disclosure in writing prior to making such disclosure and cooperates with the Disclosing Party, at the Disclosing Party's reasonable request and expense, in any lawful action to contest or limit the scope of such required disclosure.

8.3 Return of Information. Except as otherwise expressly provided in this Agreement, the Receiving Party will return to the Disclosing Party or destroy all Confidential Information of the Disclosing Party in the Receiving Party's possession or control, and permanently erase all electronic copies of such Confidential Information, promptly upon the written request of the Disclosing Party; provided that Receiving Party shall not be required to destroy electronic records or files that have been created pursuant to Receiving Party's automatic archiving and back-up procedures and the removal of which is not technically practical.

8.4 Injunctive Relief. Each Party acknowledges that a breach or threatened breach of this Section 8 would cause irreparable harm to the non-breaching Party, the extent of which would be difficult to ascertain. Accordingly, each Party agrees that, in addition to any other remedies to which a Party may be legally entitled, the non-breaching Party shall have the right to seek immediate injunctive or other equitable relief in the event of a breach of this Section 8 by the other Party or any of its employees or agents.

9. PROPRIETARY RIGHTS; RESTRICTIONS ON USE.

9.1 Property of Vision. The Software Services (including any updates or enhancements thereto), the look and feel and layout of any deliverables generated in connection with the Software Services, and all worldwide intellectual property rights therein, are the exclusive property of Vision and its licensors. All rights in and to the Software Services not expressly granted to Customer in this Agreement are reserved by Vision. Subject to Customer's ownership of Customer Data, Vision shall retain all right, title, and interest in and to any intellectual property rights developed by, or on behalf of, Vision in the course of performing its obligations under this Agreement. Except as expressly permitted in this Agreement or as otherwise authorized by Vision in writing, Customer will not, and will not permit any Authorized User to (a) modify, adapt, alter, translate, or create derivative works from the Software Services; (b) sublicense, lease, rent, loan, sell, distribute, make available or otherwise transfer the Software Services to any third party; (c) reverse engineer, decompile, disassemble, or otherwise attempt to derive the source code for the Software Services; (d) interfere in any manner with the operation of the Software Services; (e) remove, alter, or obscure any proprietary notices (including copyright notices) of Vision or its licensors displayed in connection with the Software Services; or (f) otherwise use the Software Services except as expressly allowed under this Agreement.

9.2 Access and Users. Customer shall be responsible for the acts and omissions of each Authorized User. Customer will use commercially reasonable efforts to prevent unauthorized access to, or use of, the Software Services, and notify Vision promptly of any such unauthorized use. Customer is responsible for maintaining the confidentiality of all Authorized Users' usernames and passwords and is solely responsible for all activities that occur under these usernames. Customer agrees (a) not to allow an unauthorized third party to use its account, usernames, or passwords at any time; and (b) to notify Vision promptly of any actual or suspected unauthorized use of its account, usernames or passwords, or any other breach or suspected breach of this Agreement by Customer or any Authorized User. Vision reserves the right to terminate any username and password which Vision reasonably determines may have been used in violation of this Agreement, or by an unauthorized third party, or by any Authorized User or individual other than the Authorized User to whom such username and password was originally assigned. Customer shall not permit any third party to access the Software Services without prior written approval from Vision. Third parties include all consultants, agents, and other non-employee personnel.

9.3 Violations. Customer may be subject to additional fees, suspension, or termination of this Agreement if Customer violates Section 9 of this Agreement.

10. WARRANTY; DISCLAIMER.

10.1 Performance Warranty.

(a) Vision warrants that during the Term, the Software Services will perform substantially in accordance with its Documentation. Notwithstanding the forgoing, Customer acknowledges and agrees that the ability to use the Software Services may be affected by minimum system requirements or other factors beyond the control of Vision, and Vision shall not be liable if Customer is unable to use the Software Services due to such issues.

(b) Vision also warrants that (i) it will provide all Services in a professional and workmanlike manner in accordance with this Agreement; (ii) it shall comply with all applicable laws and regulations in its provision of the Services provided herein; (iii) it is duly organized and is validly existing and in good standing under the laws of a state of the United States; and (iv) it knows of no reason why it cannot provide the Services provided for herein.

(c) For any breach of this warranty, Vision will, at its own expense and as its sole obligation and Customer's sole remedy, use commercially reasonable efforts to correct any reproducible error in the Software Services reported to Vision by Customer in writing during the Term.

10.2 Third-Party Products. The Installed Software is intended to operate in conjunction with certain third-party products ("**Third-Party Products**"). Customer understands and agrees that Vision makes no representation, warranty, or claim related in any way to any Third-Party Products. Customer further understands and agrees that any updates, upgrades, or other modifications to Third-Party Products, whether by Customer or any other party, may cause disruption in the functionality of the Installed Software and Customer's use thereof, and Vision is not responsible for any such disruption.

10.3 Disclaimer. EXCEPT FOR THE EXPRESS WARRANTIES SET FORTH IN SECTION 10.1, VISION DISCLAIMS, AND CUSTOMER WAIVES, ALL OTHER WARRANTIES RELATED TO THE SOFTWARE SERVICES, WHETHER STATUTORY, EXPRESS, OR IMPLIED, INCLUDING BUT NOT LIMITED TO INCLUDING ANY WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, NON-INFRINGEMENT AND ANY WARRANTIES ARISING FROM COURSE OF DEALING OR COURSE OF PERFORMANCE. THE SERVICES ARE PROVIDED SOLELY ON AN "AS IS" BASIS, AND CUSTOMER'S USE OF THE SOFTWARE SERVICES IS AT ITS SOLE RISK. VISION DOES NOT WARRANT THAT THE SERVICES WILL BE UNINTERRUPTED, ERROR-FREE, OR COMPLETELY SECURE.

10.4 Customer Warranty. Customer represents and warrants that: (a) it has the authority to enter into this Agreement; (b) it has the right to use and provide the Customer Data for the purposes contemplated by this Agreement; and (c) it shall not use the Software Services for any purpose or in any manner that violates applicable law.

11. LIMITATION OF LIABILITY. EXCEPT FOR A BREACH OF SECTION 9 OR A PARTY'S GROSS NEGLIGENCE OR WILLFUL MISCONDUCT, IN NO EVENT WILL EITHER PARTY BE LIABLE FOR ANY CONSEQUENTIAL, INDIRECT, EXEMPLARY, SPECIAL, OR INCIDENTAL DAMAGES, INCLUDING ANY LOST DATA AND LOST PROFITS, ARISING FROM OR RELATING TO THIS AGREEMENT EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. VISION'S TOTAL CUMULATIVE LIABILITY IN CONNECTION WITH THIS AGREEMENT OR THE SERVICES, WHETHER IN CONTRACT OR TORT OR OTHERWISE, WILL NOT EXCEED THE AMOUNT OF FEES PAID TO VISION HEREUNDER DURING THE TWELVE (12) MONTH PERIOD PRECEDING THE EVENTS GIVING RISE TO SUCH LIABILITY. THE REPRESENTATIONS AND WARRANTIES MADE IN THIS AGREEMENT EXTEND

ONLY TO CUSTOMER AND ITS PERMITTED SUCCESSORS AND ASSIGNS. ANY ACTION AGAINST VISION NOT BROUGHT WITHIN SIX (6) MONTHS AFTER THE CAUSE OF ACTION ACCRUES OR ARISES SHALL BE DEEMED BARRED.

12. INDEMNIFICATION.

12.1 By Vision. Vision will defend at its own expense any action against Customer brought by a third party to the extent that the action is based upon a claim that the Software Services infringe any U.S. patents or any copyrights or misappropriates any trade secrets of a third party, and Vision will pay those costs and damages finally awarded against Customer in any such action that are specifically attributable to such claim or those costs and damages agreed to in a monetary settlement of such action. The foregoing obligations are conditioned on Customer (a) notifying Vision promptly in writing of such action; (b) giving Vision sole control of the defense thereof and any related settlement negotiations; and (c) cooperating and, at Vision's request and expense, assisting in such defense. If the Software Services becomes, or in Vision's opinion is likely to become, the subject of an infringement claim, Vision may, at its option and expense, either (i) procure for Customer the right to continue using the Software Services, (ii) replace or modify the Software Services so that it becomes non-infringing, or (iii) terminate this Agreement upon written notice to Customer and refund to Customer Fees the paid for the Software Services for the period following the effective date of such termination. Notwithstanding the foregoing, Vision will have no obligation under this Section 12 or otherwise with respect to any infringement claim based upon (A) any use of the Software Services not in accordance with this Agreement or the specifications published by Vision, (B) any use of the Software Services in combination with other products, equipment or software not provided or recommended by Vision, (C) any Customer Data, or (D) any modification of the Software Services by any person other than Vision or its authorized agents or subcontractors. THIS SECTION 12 STATES VISION'S ENTIRE LIABILITY AND CUSTOMER'S EXCLUSIVE REMEDY FOR INFRINGEMENT CLAIMS AND ACTIONS.

12.2 By Customer. Customer shall, to the fullest extent permitted by applicable law, defend, indemnify, and hold Vision harmless from and against any claim, action, or demand suffered by Vision arising in connection with (a) the Customer Data; (b) the modification or misuse of the Software Services by Customer or any Authorized User; or (c) any claim relating to the accuracy of the valuation methodology or output from the Software Services.

13. GENERAL.

13.1 Non-Exclusive. This Agreement shall not be construed to limit or prohibit Vision in any manner or fashion in providing products and/or services of any type or nature, including those identical to the Services, to any other customer in its sole discretion.

13.2 Assignment. Neither Party may assign or transfer, by operation of law or otherwise, any of its rights under this Agreement (including the license rights granted to Customer to access the Software Services) to any third party without the other Party's prior written consent, which consent shall not be unreasonably withheld or delayed. Notwithstanding the foregoing, either Party may, without the other Party's consent, assign its rights and obligations under this Agreement to a parent, affiliate, or subsidiary, or to a successor in connection with a merger, acquisition, or sale of all or substantially all of its assets to which this Agreement relates. Any attempted assignment of this Agreement not in accordance with this subsection shall be null and void.

13.3 Publicity. Customer agrees that Vision may use its name and logos in Vision's promotional materials and client lists.

13.4 Relationship of Parties. The relationship of the Parties established under this Agreement is that of independent contractors and neither Party is a partner, employee, agent, or joint venture partner of or with the other, and neither Party has the right or authority to assume or create any obligation on behalf of the other Party.

13.5 Force Majeure. Except for any payment obligations, neither Party shall be liable hereunder by reason of any failure or delay in the performance of its obligations hereunder for any cause which is beyond the reasonable control of such Party.

13.6 Notices. All notices, consents, and approvals under this Agreement may be delivered by Vision to Customer to the addresses (including email) provided in the Order. All notices, consents, and approvals under this Agreement must be delivered by Customer to Vision to accounting@vgsi.com. Either Party may change its email address for notice by giving notice of the new email address to the other Party.

13.7 Governing Law and Venue. This Agreement will be governed by and interpreted in accordance with the laws of Massachusetts, without reference to its choice of laws rules.

13.8 Waivers. All waivers must be in writing. Any waiver or failure to enforce any provision of this Agreement on one occasion will not be deemed a waiver of any other provision or of such provision on any other occasion.

13.9 Severability. If any provision of this Agreement is unenforceable, such provision will be changed and interpreted to accomplish the objectives of such provision to the greatest extent possible under applicable law and the remaining provisions will continue in full force and effect.

13.10 Entire Agreement. This Agreement and the Order constitute the entire agreement between the Parties regarding the subject matter hereof and supersedes all prior or contemporaneous agreements, understandings, and communication, whether written or oral regarding such subject matter. No terms and conditions proposed by either Party that are not included in the Agreement shall be binding on the other Party unless accepted in writing by both Parties, and each Party hereby objects to and rejects all terms and conditions not so accepted. To the extent of any conflict between the provisions of this Agreement and the provisions of any Order, the provisions of the Order shall govern, provided that the Order specifies the applicable provisions in this Agreement that it intends to modify. The exchange of a fully-executed Order by electronic signature will be sufficient to bind the Parties to the Agreement and such Order. No amendment to this Agreement will be effective unless in writing and signed by the Party to be charged.

[REST OF PAGE LEFT INTENTIONALLY BLANK.

SIGNATURE BLOCK ON FOLLOWING PAGE.]

By signing below, each Party acknowledges that it has read this Agreement and the Orders attached hereto, understands them, and agrees to be bound by their terms and further agrees that they are the complete and exclusive statement of the agreement between the Parties, which supersedes and merges all prior proposals, understandings, and all other agreements, oral or written, between the Parties relating to the subject matter of this Agreement. This Schedule may not be modified or altered except by a written instrument duly executed by both Parties.

In witness whereof, the Parties hereto have hereunto set their hands and seals as of their respective dates written below.

Customer: City of Norwalk, Connecticut 125 East Avenue Norwalk, CT 06851	**Vision:** Vision Government Solutions, Inc. 1 Cabot Road Hudson, MA 01749
Signature:	Signature:
By:	By:
Title:	Title:
Date:	Date:

VISION GOVERNMENT SOLUTIONS

Exhibit A
CAMA Order

Customer Information	
Name	City of Norwalk, Connecticut
Address	125 East Avenue, Norwalk, CT
Software Subscription Detail	
Description of Licensed Software	Vision 8 CAMA Software
Applicable Model	☒ Installed Software without Hosted Solution ☐ Installed Software with Hosted Solution
Scope of Services	☒ Subscription to Software Services **Annual CAMA Subscription Fee:** **$11,653/ year for the period of 7/1/2022 through 6/30/2023** **$12,998 for the period of 7/1/2023 to 6/30/2024** **An additional annual fee will be charged for the annual web hosting services used by the City:** **$5,209 for the period of 7/1/2022 to 6/30/2023** **$5,834 for the period of 7/1/2023 to 6/30/2024**
Payment Schedule	Annual Fees Due Date: 07/01/2022
Subscription Period Length	2 Years
Renewal Term Length (optional)	1 Year
Other Terms	

1. **Software Terms**

1.1 The Customer must keep confidential any of its passwords associated with the Software Services. In addition, Customer must secure the hardware upon which the Software will be accessed using, antivirus software, malware protection software, or similar software protecting against malicious software, computer viruses, hijacking, or other offensive attack. A failure to adhere to the preceding statements will undermine Vision’s efforts for securing the Customer’s data stored on Vision’s servers.

1.2 Vision is not providing any third-party licenses, and therefore this Agreement does not include any license fees for third party products, including but not limited to MS SQL License, Microsoft Windows License, ESRI’s ArcGIS, Marshall & Swift Cost Calculators, or database software.

1.3 The Software is commercial-off-the-shelf (COTS) and may be configured, not customized, to address Customer requirements.

2. Installed Software Subscription Terms

2.1 During the Subscription Term, upon and subject to the terms and conditions of the Agreement and this Order, Vision will provide to Customer reasonable operational support and assistance as described below in connection with the use of the Software: (a) corrections to the Installed Software and Documentation of Defects reported by Customer to Vision, which Defects are caused by errors in the then-current release of the Installed Software, provided that such Defects are reported to Vision no later than two (2) business days after the Defect first occurs or arises; (b) telephone or email support with respect to the Services delineated in this Order; and Vision's obligation to provide a response pursuant to this paragraph is void if the Customer does not allow reasonable access to the Installed Software for diagnostics and examination, or in the event of causes beyond the control of Vision, including but not limited to acts of God, fire, flood, strike, national emergency or failures of communications facilities or lines.

2.2 Vision shall use commercially reasonable efforts to respond to any request for support hereunder within one (1) business day of receiving such request.

2.3 "Business Hours" shall mean 8:30am to 4:30pm Eastern Standard Time, Monday through Friday, Vision holidays excluded

2.4 Notwithstanding anything herein to the contrary, the Services to be provided hereunder shall not be covered by this Agreement, and shall be provided (if at all) on a time and materials basis, if the Software malfunctions due to or generates a Defect from: (a) acts of God or natural disasters, including but not limited to fire, smoke, water, earthquakes, lightning or static electricity; (b) causes external to the Installed Software such as, but not limited to, electrical power fluctuations or failures, lack of air conditioning or proper temperature control, accidents, burglary or vandalism; (c) the neglect, misuse (including faulty repair or maintenance by third parties), or improper servers or workstations on which the Installed Software is installed, or other failure to comply with the instructions set forth in the Documentation or provide a suitable environment for the Installed Software; (d) modification or alteration of the Installed Software not provided by Vision; (e) a malfunction of any equipment not provided by Vision with which the Installed Software is used or combined; (f) use of the Installed Software in a manner for which it was not designed; or (g) the failure of Customer to back-up its data or otherwise to fulfill any obligation under this Order or the Agreement, for the Installed Software supported hereunder.

2.5 This Agreement further shall not apply to, and the Services shall not be deemed to include:

a) Development or engineering of the Software, unless Vision shall deem such development or engineering necessary in its providing services under section 2.1 above;

b) Upgrades, customizations or other enhancements to the Software or Installed Software;

c) Supplies, accessories, media or other materials which are, by their nature, expendable or consumable, except for media which may be provided as part of the Services described in section 2.1 above;

d) Any services, including, without limitation, installation, alterations, modifications, maintenance or removal of, or relating to any item not furnished by Vision, and

e) Any services related to work external to the Software, including, without limitation, electrical work, cable routing or changes that affect the Specifications or the Customer's equipment and other software.

3. **Hosted Solution Terms [IF APPLICABLE]**

3.1 Customer may access and utilize Vision Cloud Servers only to access, view, edit, maintain or otherwise utilize their Customer Data in connection with the Software Services. Customer will not: (a) install or access any software or programs on the Vision Cloud Server without prior written approval from Vision; or (b) utilize the Vision Cloud Server to access the internet without prior written approval, other than indirect internet access through the CAMA UI. Customer will ensure that its content will not violate any applicable law. Customer is solely responsible for the development, content, operation, maintenance, and use of the Customer Data.

3.2 Vision may suspend Customer's right to access or use any portion or all of the Hosted Solution immediately upon notice to Customer if Vision determines that Customer's use of the Hosted Solution (a) poses a security risk or could otherwise adversely impact Vision or to any other customer of Vision; could adversely impact Vision systems, the Service Offerings or Content of any other customer; (b) is fraudulent; or (c) constitutes a breach of this Agreement or a violation of applicable law.

3.3 Vision will provide sufficient space on Vision Server(s) for client's Vision 8 CAMA Database and Associated Documents.

3.4 Vision will install all required server software including SQL.

3.5 Vision will set-up and configure 30-day rolling nightly backups of the CAMA Data and appropriate system files.

3.6 Customer will remain responsible to maintain their local intranet in good working order.

3.7 Customer will remain responsible to provide internet access with sufficient bandwidth to all CAMA users.