City of Norwalk
Common Council Finance and Claims Committee and
Board of Education Finance Committee
Special Joint Committee Meeting

Thursday January 11, 2024
Common Council Chambers City Hall 3rd Floor and Zoom Conferencing
6:00 PM - 7:30 PM

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

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TO PARTIPATE REMOTELY: https://zoom.us/j/93823325175 +1 646 558 8656 US (New York) Webinar ID: 938 2332 5175
TO WATCH LIVE ON YOUTUBE:
https://www.youtube.com/channel/UCp9LWomxX4LEEyBL2pTOqBw

AGENDA

I. Call to order

II. Roll Call- Common Council and BOE Finance Chairpersons

III. Public Participation

IV. Finance Department of the City and Chief Financial Officer of Norwalk Public Schools Presentations:

   a. City- Guidelines for Preparation of FYE 2025 Operating Budgets
   b. BOE- Key Issues Impacting FY25 Operating Budget

V. Discussion

VI. Adjourn

FINANCE AND CLAIMS COMMITTEE OF THE COMMON COUNCIL MEETING AGENDA
Thursday, January 11, 2024, 8:00 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:

   December 7, 2023-Special Finance and Claims Committee Meeting

   December 14, 2023- Regular Meeting
5. Claims Committee: January 2024
6. Narrative on Tax Collections dated January 2024 – Receive Report and discuss.
7. Monthly Tax Collector's Reports dated December 2023– Receive Report and discuss.
8. Tax Assessor update on the Revaluation process.
9. Received Oak Hills Authority Monthly Financial Statements for November 2023.
10. Approve ARPA transfer request for Norwalk Community Recovery Fund Program -- ARPA Account No. 132010 5796 ACS03 in the amount of $1,170,000.62 from 134010-5796 APW01 DRG2021-1 DREAMY HOLLOW BETTS $372,013.56; 134010-5796-APW06 STORMWATER MANAGEMENT PLAN $48,462.06; 134010-5796-APW07 COASTAL RESILIENCY CITYWIDE $350,000; 34010-5796-APW11 MUNICIPAL SOLID WASTE DISPOSAL $78,553; 133710-5796-AEC12 DIGITILIZATION DOCUMENTATION $190,972; 133710-5796-AEC13 BUSINESS NAVIGATION ONLINE $130.000.
11. Approve ARPA transfer request for Norwalk Community Carver -- ARPA Account No. 132010 5796 ACS04 in the amount of $500,000 from 131310-5796-AFG01 ARPA GENERAL PURPOSE $400,000; 131310-5796-AFN01 FIBER OPTIC CABLE $71,677.50; 133710-5796-AEC12 DIGITIZATION DOCUMENTATION $28,322.50.

12. Approve ARPA transfer request for Mayor Initiative -- ARPA Account No. 130100 5796 AMD01 in the amount of $450,000 from 133710-5796-AEC14 ADMINISTRATOR FOR ARPA $304,250; 133710-5796-AEC10 INNOVATION GRANTS FOR START UP $130,000 133710-5796-AEC2 DIGITIZATION DOCUMENTATION $15,750.

13. Adjournment.

CITY OF NORWALK
FINANCE AND CLAIMS COMMITTEE
SPECIAL MEETING
DECEMBER 7, 2023
VIA TELECONFERENCE

By Zoom Virtual Teleconference:
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ATTENDANCE: Gregory Burnett, Chair; James Frayer; Johan Lopez; Melissa Murray; Doug Sutton; Heather Dunn

STAFF: Henry Dachowitz, Chief Financial Officer; Chitsamay Lam, Comptroller; Alan Lo, Building and Facilities Manager and JoAnn Acquarulo, Asst. Building and Facilities Manager

1. **CALL TO ORDER**

Mr. Burnett called the special meeting to order at 6:01 p.m.

2. **ROLL CALL**

Mr. Burnett called the Roll as indicated above. A Quorum was present.

3. **PUBLIC PARTICIPATION**

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

Mr. Lo gave a brief overview of the following items for the HVAC grant application. He explained that the City and Board of Education submitted a grant application to the State, but it was rejected. Since there was funding left over in the grant, they are resubmitting their application to the State. He reviewed the requirements necessary to submit the application. The City's share is 40% and the State's reimbursement is 60%.

Mr. Lo described the RFP process. He said he is asking for a special capital appropriation to satisfy the State's requirement.

Mr. Burnett explained that a special capital appropriation required because this is money that is not allocated during the normal budgeting process.

Mr. Dachowitz provided the new committee members with an overview on the special capital appropriation approval process. He noted that the State will not look at the grant request unless the project has been approved by the local government. He added that these are all good projects. This approval is critical for placement on the State list. If any one of the projects is not approved, this approval will be reversed. He said this action is necessary and he supports this proposal.

** **MR. FRAYER MOVED TO APPROVE THE ALLOCATION OF $3,320,918.00 IN SPECIAL CAPITAL APPROPRIATION FUNDS FOR THE CITY'S 40% SHARE OF THE PROJECT COSTS IN COMPLIANCE WITH STATE HVAC GRANT APPLICATION REQUIREMENTS FOR BRIEN MCMAHON HIGH SCHOOL HVAC IMPROVEMENT PROJECT. THIS SPECIAL CAPITAL APPROPRIATION SHALL BE FUNDED THROUGH $3,320,918.00 OF AUTHORIZED BUT UNISSUED GENERAL OBLIGATION BONDS OR NOTES OF THE CITY.**

**	**MOTION PASSED UNANIMOUSLY**

**	**MR. LOPEZ MOVED TO APPROVE THE ALLOCATION OF $1,330,900.00 IN SPECIAL CAPITAL APPROPRIATION FUNDS FOR THE CITY'S 40% SHARE OF THE PROJECT COSTS IN COMPLIANCE WITH STATE HVAC GRANT APPLICATION REQUIREMENTS FOR BROOKSIDE ELEMENTARY SCHOOL HVAC IMPROVEMENT PROJECT. THIS SPECIAL CAPITAL APPROPRIATION SHALL BE FUNDED THROUGH $1,330,900.00 OF AUTHORIZED BUT UNISSUED GENERAL OBLIGATION BONDS OR NOTES OF THE CITY.**

**	**MOTION PASSED UNANIMOUSLY**

**	**MR. FRAYER MOVED TO APPROVE THE ALLOCATION OF $1,650,085.00 IN SPECIAL CAPITAL APPROPRIATION FUNDS FOR THE CITY'S 40% SHARE OF THE PROJECT COSTS IN COMPLIANCE WITH STATE HVAC GRANT APPLICATION REQUIREMENTS FOR MARVIN ELEMENTARY SCHOOL HVAC IMPROVEMENT PROJECT. THIS SPECIAL CAPITAL APPROPRIATION SHALL BE FUNDED THROUGH $1,650,085.00 OF AUTHORIZED BUT UNISSUED GENERAL OBLIGATION BONDS OR NOTES OF THE CITY.**

**	**MOTION PASSED UNANIMOUSLY**

**	**MR. LOPEZ MOVED TO APPROVE THE ALLOCATION OF $1,210,206.00 IN SPECIAL CAPITAL APPROPRIATION FUNDS FOR THE CITY'S 40% SHARE OF THE PROJECT COSTS IN COMPLIANCE WITH STATE HVAC GRANT APPLICATION REQUIREMENTS FOR SILVERMINE ELEMENTARY SCHOOL HVAC IMPROVEMENT PROJECT. THIS SPECIAL CAPITAL APPROPRIATION SHALL BE FUNDED THROUGH $1,210,206.00 OF AUTHORIZED BUT UNISSUED GENERAL OBLIGATION BONDS OR NOTES OF THE CITY.**

**	**MOTION PASSED UNANIMOUSLY**

**	**MS. DUNN MOVED TO APPROVE THE ALLOCATION OF $4,263,447.00 IN SPECIAL CAPITAL APPROPRIATION FUNDS FOR THE CITY'S 40% SHARE OF THE PROJECT COSTS IN COMPLIANCE WITH STATE HVAC GRANT APPLICATION REQUIREMENTS FOR ROWAYTON ELEMENTARY SCHOOL HVAC IMPROVEMENT PROJECT. THIS SPECIAL CAPITAL APPROPRIATION SHALL BE FUNDED THROUGH $4,263,447.00 OF AUTHORIZED BUT UNISSUED GENERAL OBLIGATION BONDS OR NOTES OF THE CITY.**

**	**MOTION PASSED UNANIMOUSLY**

** **MR. SUTTON MOVED TO APPROVE THE ALLOCATION OF $2,584,750.00 IN SPECIAL CAPITAL APPROPRIATION FUNDS FOR THE CITY'S 40% SHARE OF THE PROJECT COSTS IN COMPLIANCE WITH STATE HVAC GRANT APPLICATION REQUIREMENTS FOR NARAMAKE ELEMENTARY SCHOOL HVAC IMPROVEMENT PROJECT. THIS SPECIAL CAPITAL APPROPRIATION SHALL BE FUNDED THROUGH $2,584,750.00 OF AUTHORIZED BUT UNISSUED GENERAL OBLIGATION BONDS OR NOTES OF THE CITY.**
** **MOTION PASSED UNANIMOUSLY**

Mr. Burnett explained that these items will be on Tuesday's Common Council agenda for review and approval. Following the vote on Tuesday, they will be able to proceed with the application process.

10. **ADJOURNMENT**.

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

There was no further business, and the meeting was unanimously adjourned at 6:25 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services

CITY OF NORWALK
FINANCE CLAIMS COMMITTEE
DECEMBER 14, 2023
BY Zoom Virtual Teleconference:

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ATTENDANCE:	Gregory Burnett, Chair; James Frayer; John Lopez; Douglas Sutton; Dajuan Wiggins; Heather Dunn
STAFF:	Lisa Biagiarelli, Tax Collector; Henry Dachowitz, Chief Financial Officer; Paul Gorman, Interim Tax Assessor; Chitsamay Lam, Comptroller; Joyce Liu, IT Director; Thomas Szabo, Waste and Recycling Program Manager
OTHERS:	Alan Dutton, Oak Hills Park Authority

1. CALL TO ORDER

Mr. Burnett called the meeting to order at 7:02 p.m.

2. ROLL CALL

Mr. Burnett called the Roll as indicated above. A Quorum was present.

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:

November 9, 2023- Regular Meeting

Corrections to the minutes were submitted, including the correction to the spelling of Mr. Camacho's name.

** **MR. FRAYER MOVED TO ACCEPT THE MINUTES AS CORRECTED**
** **MOTION PASSED WITH TWO (2) ABSTENTIONS (MS. DUNN AND MR. FRAYER)**

5. CLAIMS COMMITTEE: December 2023

6. NARRATIVE ON TAX COLLECTIONS DATED DECEMBER 2023 – Receive Report and discuss.

7. MONTHLY TAX COLLECTOR'S REPORTS DATED NOVEMBER 2023– RECEIVE REPORT AND DISCUSS.

Ms. Biagiarelli described her role in participating in the Finance Claims Committee meetings. She said she will send a two page narrative to the members of the Committee next month describing why she attends these meetings. She described the tax refund (claims) process saying that any refunds over $10,000 require Committee and full Common Council approval.

** **MR. BURNETT MOVED TO APPROVE THE CLAIMS REPORT THAT INCLUDES FOUR ITEMS OVER THE $10,000 THRESHOLD**
** **MOTION PASSED UNANIMOUSLY**

This item will be moved forward to the next full meeting of the Common Council on January 9, 2024.

Ms. Biagiarelli explained that each month she presents a narrative on the actions of the Tax Collector's office. She reviewed the fiscal year to date tax collection and said they are where they need to be for this time of year. They are still working on their new tax collection system.

Ms. Biagiarelli said that a few months ago she was asked to include a flyer on the elderly tax relief program. She said the flyer will be sent to everyone who gets a real estate bill. Ms. Biagiarelli reported that they are working on the tax sale scheduled for July 2024. So far they have collected close to $500,000.

Mr. Burnett thanked Ms. Biagiarelli and Mr. Gorman for getting the elderly tax relief program communication out. This is another step forward in bringing information to the residents.

In response to Mr. Frayer's question, Mr. Gorman gave an overview of the criteria for the elderly tax relief program. The pamphlet will be on the Tax Collector and Tax Assessor's websites. Ms. Biagiarelli added that it is funded entirely by the City.

8. **TAX ASSESSOR UPDATE ON THE REVALUATION PROCESS**.

Mr. Gorman reported that the notice of new assessments were mailed. He described the charge of the Tax Assessor's office. He said that formal hearings on the revaluation are being scheduled.

Mr. Frayer asked for an overview of how they arrived at the revaluation calculations. Mr. Gorman said that the residential amounts went up 35% give or take. It is a little murkier with commercial properties at around 10 – 15%. Mr. Frayer asked if any abatements are starting to disappear. Mr. Gorman said the mall is going into year four. He described the tax abatement structure.

Mr. Gorman walked the Committee members through the revaluation appeal process. He suggested people call the 800 number on the letter to make an appointment and urged people to do their research to determine if the value of their property is accurate for October 1, 2023.

9. **RECEIVED OAK HILLS AUTHORITY MONTHLY FINANCIAL STATEMENTS FOR OCTOBER 2023**.

Mr. Dutton reviewed the Oak Hills Park Authority's report that was included in the meeting packet. He added that Dry Dock's last day will be on January 7, 2024; they are up to date on their lease payments. A committee was created to find a new concessionaire and an RFP went out. They hope to have a recommendation by their January 18th meeting. Two candidates run municipal golf course restaurants.

Mr. Burnett asked Mr. Dutton if they are looking for a vendor to provide the same type of service. Mr. Dutton said there are no real changes. Mr. Frayer asked Mr. Dutton to describe his background. Mr. Dutton said he has a lot of experience managing private clubs in New York City.

** **MR. LOPEZ MOVED TO AUTHORIZE THE PURCHASING AGENT TO AUTHORIZE A SINGLE SOURCE PURCHASE ORDER TO AMCS GROUP INC. FOR A SOFTWARE PLATFORM TO MANAGE THE TRUCK SCALES AND CUSTOMER ACCOUNTS AT THE CITY TRANSFER STATION AND YARD WASTE SITE; PRICING NOT TO EXCEED $72,900.00, WITH AN OPTION TO EXTEND THIS SERVICE FOR ONE EXTRA YEAR.**
ACCOUNT NO. 01-4042-5299 AND 01-1370-5742.

Ms. Liu and Mr. Szabo reviewed the request.

** **MOTION PASSED UNANIMOUSLY**

This item will be moved forward to the next full meeting of the Common Council on January 9, 2024.

11. **UPDATE ON THE FISCAL YEAR 2024 - 2025 OPERATING AND CAPITAL BUDGET CYCLE.**

Mr. Dachowitz gave an update and said the proforma was sent to all departments and meetings are taking place. He described the operating and capital budget processes.

Mr. Frayer pointed out that he saw the news today that the CFO will not be with the City after the holidays; he asked about plans going forward. He added that the staff is very good and that Mr. Dachowitz has been a strong leader. He said he has trepidation about what is happening. Mr. Burnett said that is a question to ask the Mayor and his team. It will be addressed with the Mayor to determine what the plan is so there is no lapse in the budget process.

Mr. Dachowitz explained he accepted another position and his last day with the City will be December 31st. He said the team is excellent and at the same time, he is working on a transition Agreement with the City.

Mr. Burnett thanked Mr. Dachowitz for his expertise over the past five years and wished him well. Mr. Dachowitz said it has been a pleasure and privilege to serve the City of Norwalk.

12. **ADJOURNMENT**.

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

There was no further business and the meeting was unanimously adjourned at 8:20 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services

AGENDA

CLAIMS COMMITTEE MEETING — **JAN 11TH 2024**

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

PAY TO:	BILL No & AMOUNT REFUNDED	REASON

MOTOR VEHICLE

BOYD TIMOTHY	22-MV-307101 $213.03	PRORATION
CALLAHAN OWEN J	22-MV-309410 $495.50	PAID IN ERROR
CCAP AUTO LEASE LTD	22-MV-311574 $271.46	PRORATION
	22-MV-311122 $144.63	PRORATION
CCAP AUTO LEASE LTD	21-MV-402344 $626.67	PRORATION
FINANCIAL SER VEH TRUST	21-MV-322352 $550.24	PRORATION
HONDA LEASE TRUST	22-MV-331498 $57.34	PRORATION
	22-MV-331530 $385.16	PRORATION
HONDA LEASE TRUST	22-MV-331754 $431.78	PRORATION
	22-MV-331798 $467.70	PRORATION
HONDA LEASE TRUST	22-MV-331772 $230.45	PRORATION
HONDA LEASE TRUST	22-MV-331885 $264.36	PRORATION
INTERNATIONAL ARTISAN BAKING CO	22-MV-333651 $10.08	ABATEMENT
LEVINSON JOANNE E	22-MV-340009 $12.58	PRORATION
MARCEL-HIERRO YUSED F	22-MV-342829 $36.13	PRORATION
MCNEES MATTHEW CHRISTOPHER	22-MV-344849 $39.69	PRORATION
NISSAN MOTOR ACCEPTANCE CORP	21-MV-348641 $47.44	PRORATION/ABATMT
	22-MV-349760 $520.38	PRORATION/ABATMT
NISSAN INFINITI LT LLC	21-MV-410030 $283.71	PRORATION
	22-MV-349802 $403.26	PRORATION

PROVANS LLC	22-MV-355522 $51.03	ASSESSMENT CHANGE
SERVICEMASTER OF DARIEN INC	22-MV-362237 $89.84	PRORATION
TOYOTA LEASE TRUST	21-MV-365985 $54.78	PRORATION
	21-MV-366180 $51.73	PRORATION
	21-MV-366767 $70.01	PRORATION
USB LEASING LT	20-MV-416069 $529.46	ABATEMENT
	21-MV-367840 $595.57	ABATEMENT
	22-MV-369845 $503.31	ABATEMENT
USB LEASING LT	22-MV-413206 $432.02	PRORATION
VAULT TRUST	22-MV-370941 $822.85	PRORATION
VAULT TRUST	22-MV-370873 $343.18	PRORATION
	22-MV-370891 $490.33	PRORATION
	22-MV-370996 $343.18	PRORATION
	22-MV-371084 $436.14	PRORATION
VIESTI LISA A	22-MV-371917 $33.15	PRORATION
VW CREDIT LEASING LTD	22-MV-372546 $303.06	PRORATION
	22-MV-372789 $299.80	PRORATION
WOODS MICHAEL PATRICK JR & WOOD KRISTIN	22-MV-374678 $177.01	PRORATION

SPECIAL REQUEST

CROWN ATLANTIC COMPANY LLC		
50 ROCKLAND ROAD		
5-82-58-0	19,20,21-RE-106338, 106354,106413	TAX APPEAL
$21,100.19		

ITEM #5

Inquiry Report NORWALK TAX COLLECTOR Interest Date : 12/12/2023 Page :1

Bill# Unique_id Dist	Name Address City/State/Zip	Prop Loc/Veh.Info./Plan-Sew MBL/LINK # Flags	TOT Inst TOT Adj TOT Paid	Tax Due Int Due L/F/Bint Due	Balance Due Now Discount
2019-01-0106338-00 5-82-58-0 4	CROWN ATLANTIC COMPANY LLC 4017 WASHINGTON RD McMURRAY PA 15317 PMB 353	50 ROCKLAND RD 5-82-58-0	81,527.28 -6,968.34 81,527.28	-6,968.34 0.00 0.00	-6,968.34 -6,968.34 0.00
2020-01-0106354-00 5-82-58-0 4	CROWN ATLANTIC COMPANY LLC 4017 WASHINGTON RD McMURRAY PA 15317 PMB 353	50 ROCKLAND RD 5-82-58-0	89,690.52 -6,973.26 89,690.52	-6,973.26 0.00 0.00	-6,973.26 -6,973.26 0.00
2021-01-0106413-00 5-82-58-0 4	CROWN ATLANTIC COMPANY LLC 4017 WASHINGTON RD McMURRAY PA 15317 PMB 353	50 ROCKLAND RD 5-82-58-0	83,757.16 -7,158.59 83,757.16	-7,158.59 0.00 0.00	-7,158.59 -7,158.59 0.00
# Of Acct (s) : 3			254,974.96 -21,100.19 254,974.96	-21,100.19 0.00 0.00	-21,100.19 -21,100.19 0.00

Ref Req
MAILED
12-12-23

Oak Hills Park Authority
November 2023 Financial Commentary

Operations Updates:

- Golf revenue rounds, cart rounds and Discount ID cards are all performing above budget for the first five months of FY24.
- OHPA plans on making substantial capital improvements throughout the course of this fiscal year and has already spent $154k to date.
- We are at the end of our third year (of five) in our cart fleet lease and are seeing some expected wear and tear. However, the lithium batteries are holding up better than the standard batteries in previous leases.

YTD Financial Highlights:

- FY24 YTD net operating income was over budget by $86k and we ended November with a $796k cash balance which includes $45k in the capital reserve bank account.
    - Revenue was over-budget by 87k thanks to strong golf and Outings rounds.
    - Expenses remain flat compared to budget.
- OHPA made $67k in repayments to the City for the first five months of the fiscal year. The annual 1% of gross golf revenue additional debt payment will be made once the Audit Report is received.

Other:

- As part of our initiative of investing and diversifying excess cash, we now have $225k in a Certificate of Deposit at Chase Bank, $226k in a Money Market at Bankwell, and $45k in a Savings account at Bankwell for our Capital Reserve.
- The year-end financial audit fieldwork took place in July. The Audit Report is taking far longer than expected and should have been completed by this point.

Updated through ***11/30/2023***

Fiscal Year To Date

		Budget	Actuals	Variance	Var %	Comments
Sales	Revenue Rounds	22,508	24,008	1,500	6.7%	Other than September, rounds have been higher than budget
	Non-Revenue Rounds	3,452	2,122	(1,330)	-38.5%	Less season passholder rounds than anticipated
	Total Rounds	**25,960**	**26,130**	170	0.7%	
	Carts	14,421	15,011	590	4.1%	Other than September, rounds **have** been higher than budgeted
	ID Cards	88	118	30	34.1%	

		Budget	Actuals	Variance	Var %	Comments
P&L	Golf Revenue	1,118,756	1,201,559	82,803	7.4%	Driven primarily by greens fees and outings
	Tennis Revenue	26,400	31,067	4,667	17.7%	We began running a USTA youth program ourselves after our tenant's tennis season ended
	Restaurant Revenue	20,000	20,000	-	0.0%	
	Other Revenue	19,697	18,855	(842)	-4.3%	
	Total Revenue	**1,184,853**	**1,271,481**	**86,628**	**7.3%**	
	Management Salary	106,113	105,079	(1,034)	-1.0%	
	Operations Salary	134,961	148,354	13,393	9.9%	Increase in minimum wage; more staffing needed to cover higher revenue volume
	Maintenance Salary	228,186	221,406	(6,780)	-3.0%	
	Employee Benefits	70,404	60,318	(10,086)	-14.3%	Driven by lower health insurance (less employees covered than expected) and workers compensation
	Administrative	93,362	106,029	12,667	13.6%	Overage driven by utilities and higher than expected sewer and personal property taxes
	Interest & Insurance	47,353	49,808	2,455	5.2%	Higher and earlier financed equipment than expected resulted in higher interest expense
	Sales & Operations	3,778	3,928	150	4.0%	
	Park Maintenance	135,113	106,112	(29,001)	-21.5%	Driven mostly by lower water exp thanks to plenty of rain this season; also less maintenance needed
	Park Equipment	38,245	51,509	13,264	34.7%	Higher building and equipment maintenance than expected
	Carts	18,542	21,136	2,594	14.0%	Higher maintenance and electicity than budgeted
	Tennis	-	2,873	2,873		Not budgeted
	Operating Expense	**876,057**	**876,552**	**495**	**0.1%**	
	Operating Income	**308,796**	**394,929**	**86,133**	**27.9%**	
Balance Sheet	Capital Improvements	(125,000)	(154,297)	(29,297)	23.4%	Cart paths, refurb buildings, new turf at range, warm up cages, kitchen equip. Earlier than expected
	Line of Credit Balance	-	-	-		
	Capital Reserve Cash Bal	56,854	45,004	(11,850)	-20.8%	Portion of cash reserved for capital improvements per our lease requirements
	Cash Balance	615,377	750,881	135,504	22.0%	Higher top-line revenue and unpaid annual 1% gross rev City debt pymt, offset by YTD capex overage

Updated through ***11/30/2023***

Rest of Fiscal Year

		Budget	Proj.	Variance	Var %	Comments
Sales	Revenue Rounds	16,619	16,619	-	0.0%	Projections are still in line with Budget
	Non-Revenue Rounds	2,548	2,548	-	0.0%	Projections are still in line with Budget
	Total Rounds	**19,167**	**19,167**	-	0.0%	
	Carts	9,978	9,978	-	0.0%	Projections are still in line with Budget
	ID Cards	1,104	1,104	-	0.0%	Projections are still in line with Budget

		Budget	Proj.	Variance	Var %	Comments
P&L	Golf Revenue	1,008,050	1,008,050	-	0.0%	Projections are still in line with Budget
	Tennis Revenue	18,400	18,400	-	0.0%	USTA program not budgeted for
	Restaurant Revenue	28,000	16,000	(12,000)	-42.9%	No rental revenue expected for three months while finding a new Food and Beverage operator
	Other Revenue	22,603	30,103	7,500	33.2%	Higher than budgeted interest is expected on our cash balance
	Total Revenue	**1,077,053**	**1,072,553**	**(4,500)**	**-0.4%**	
	Salaries	520,131	520,131	-	0.0%	Projections are still in line with Budget
	Employee Benefits	87,390	87,390	-	0.0%	Projections are still in line with Budget
	Administrative	100,984	100,984	-	0.0%	Projections are still in line with Budget
	Debt Service & Insurance	71,747	71,747	-	0.0%	Projections are still in line with Budget
	Sales & Operations	5,522	5,522	-	0.0%	Projections are still in line with Budget
	Park Maintenance	126,187	126,187	-	0.0%	Projections are still in line with Budget
	Park Equipment	47,255	47,255	-	0.0%	Projections are still in line with Budget
	Carts	10,258	10,258	-	0.0%	Projections are still in line with Budget
	Operating Expense	**969,474**	**969,474**	-	**0.0%**	
	Uncategorized Exp/Rev					
	Operating Income	**107,579**	**103,079**	**(4,500)**	**-4.2%**	
Balance Sheet	Capital Improvements	(149,000)	(119,703)	29,297	-19.7%	Cart paths, maint storage bays, restaurant, tennis facility and other structures
	Line of Credit Balance	-	-	-		We do not expect to borrow during the remainder of this fiscal year.
	Capital Reserve Cash Bal	74,854	57,000	(17,854)	-23.9%	Portion of cash reserved for capital improvements per our lease requirements
	Cash Balance	430,703	601,077	170,374	39.6%	

ITEM #9

Oak Hills Park Authority

FY22 Actual vs. Budget

	November Act	November Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
REVENUE								
4000 · REVENUES								
4001 · Golf Revenue								
4010 · Golf Fees	$67,997	$59,469	$8,529	14.3%	$823,594	$766,185	$57,409	7.5%
4020 · I.D. Cards	$0	$0	$0	0.0%	$10,286	$8,357	$1,929	23.1%
4025 · Season Pass	$8,441	$8,441	$0	0.0%	$42,206	$42,206	$0	0.0%
4030 · Tournament Fees	-$330	$0	-$330	0.0%	$63,702	$45,481	$18,221	40.1%
4050 · Cart Revenue	$16,843	$19,610	-$2,767	-14.1%	$260,529	$259,589	$940	0.4%
4060 · Golf Revenue - Gift Certif.	$1,803	$1,128	$675	59.9%	$8,203	$6,666	$1,537	23.1%
4070 · Gift & Rain Checks Redeemed	-$342	-$580	$238	-41.1%	-$6,961	-$9,728	$2,767	-28.4%
Total 4001 · Golf Revenue	**$94,413**	**$88,067**	**$6,345**	**7.2%**	**$1,201,559**	**$1,118,756**	**$82,803**	**7.4%**
4100 · Tennis Revenue	$0	$0	$0	0.0%	$26,400	$26,400	$0	0.0%
4101 · Tennis Program Revenue	$0	$0	$0	0.0%	$4,667	$0	$4,667	0.0%
4200 · Rental Income	$1,800	$1,500	$300	20.0%	$9,000	$7,500	$1,500	20.0%
4300 · Investment Income	$927	$1,045	-$119	-11.4%	$3,430	$4,319	-$888	-20.6%
4400 · Misc. Income	$893	$445	$448	100.7%	$6,424	$7,878	-$1,454	-18.5%
4500 · Golf Simulator Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
4600 · Restaurant Income	$4,000	$4,000	$0	0.0%	$20,000	$20,000	$0	0.0%
4700 · Advertising Revenue	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total Other Revenue	**$7,619**	**$6,990**	**$629**	**9.0%**	**$69,922**	**$66,097**	**$3,825**	**5.8%**
TOTAL REVENUE	**$102,032**	**$95,057**	**$6,975**	**7.3%**	**$1,271,481**	**$1,184,853**	**$86,628**	**7.3%**
EXPENSE								
5000 · PERSONNEL EXPENSE								
5010 · Management Salary	$20,934	$21,167	$233	1.1%	$105,079	$106,113	$1,034	1.0%
5030 · Operations	$15,182	$11,630	-$3,552	-30.5%	$148,278	$134,961	-$13,317	-9.9%
5040 · Operations O/T	$0	$0	$0	0.0%	$86	$0	-$86	0.0%
5050 · Course Personnel	$25,517	$26,300	$784	3.0%	$128,107	$130,636	$2,530	1.9%
5060 · Course Personnel O/T	$346	$0	-$346	0.0%	$3,414	$0	-$3,414	0.0%
5070 · Seasonal Personnel	$12,749	$18,324	$5,575	30.4%	$88,067	$96,408	$8,342	8.7%
5075 · Outside Seasonal Personnel	$0	$0	$0	0.0%	$871	$0	-$871	0.0%
5080 · Seasonal Personnel O/T	$56	$0	-$56	0.0%	$948	$1,141	$193	16.9%
Total 5000 · PERSONNEL EXPENSE	**$74,784**	**$77,421**	**$2,637**	3.4%	**$474,849**	**$469,260**	**-$5,589**	-1.2%
5200 · EMPLOYEE BENEFITS								
5210 · Payroll Taxes	$5,188	$5,923	$735	12.4%	$33,665	$35,901	$2,236	6.2%
5230 · State Unemployment	$806	$1,001	$195	19.5%	$10,205	$9,948	-$257	-2.6%
5250 · Health Insurance	$1,530	$2,655	$1,125	42.4%	$6,037	$11,480	$5,443	47.4%
5260 · Workmans Compensation	$1,423	$1,719	$296	17.2%	$7,993	$10,315	$2,321	22.5%
5270 · Retirement Plans	$479	$543	$64	11.8%	$2,419	$2,761	$342	12.4%
Total 5200 · EMPLOYEE BENEFITS	**$9,426**	**$11,841**	**$2,415**	20.4%	**$60,318**	**$70,404**	**$10,086**	14.3%
5400 · ADMINISTRATIVE EXPENSES								
5420 · Telephone	$820	$890	$70	7.8%	$4,620	$4,570	-$50	-1.1%
5430 · Professional Fees	$3,000	$2,917	-$83	-2.9%	$15,200	$14,583	-$617	-4.2%
5436 · Advertising	$872	$1,067	$195	18.2%	$4,819	$5,542	$722	13.0%
5440 · Office Expense	$1,223	$1,481	$258	17.4%	$10,869	$8,509	-$2,360	-27.7%
5441 · Bank Charges	$0	$22	$22	100.0%	$49	$156	$107	68.8%
5442 · Credit Card Fees	$2,212	$1,915	-$297	-15.5%	$26,084	$24,325	-$1,760	-7.2%
5445 · Postage	$0	$50	$50	100.0%	$66	$100	$34	34.0%
5450 · Training and Dues	$445	$366	-$79	-21.7%	$520	$566	$46	8.1%
5461 · Authority Secretarial Services	$200	$133	-$67	-50.0%	$830	$667	-$163	-24.5%
5469 · Other Outside Services	$675	$545	-$130	-23.9%	$3,659	$3,249	-$410	-12.6%
5470 · Other Administrative	$1,054	$792	-$263	-33.2%	$6,484	$3,958	-$2,526	-63.8%
5480 · Utilities	$6,308	$4,039	-$2,269	-56.2%	$32,830	$27,137	-$5,692	-21.0%
Total 5400 · ADMINISTRATIVE EXPENSES	**$16,809**	**$14,215**	**-$2,594**	-18.2%	**$106,029**	**$93,362**	**-$12,667**	-13.6%
5500 · DEBT SERVICE AND INSURANCE								
5500 · Liability Insurance	$8,671	$8,884	$213	2.4%	$43,883	$44,420	$537	1.2%
5520 · Interest	$1,861	$517	-$1,344	-260.2%	$5,925	$2,933	-$2,992	-102.0%

Oak Hills Park Authority
FY22 Actual vs. Budget

ITEM #9

	November Act	November Bud	Var $	Var %	YTD Act	YTD Bud	Var $	Var %
Total 5500 · DEBT SERVICE AND INSURANCE	**$10,532**	**$9,401**	**-$1,131**	-12.0%	**$49,808**	**$47,353**	**-$2,455**	-5.2%
5600 · SALES AND OPERATIONS								
5630 · Golf Genius Software	$258	$258	$0	0.0%	$775	$1,292	$517	40.0%
5640 · Golf Pro Supplies	$1,431	$0	-$1,431	0.0%	$2,129	$1,967	-$163	-8.3%
5680 · Golf Pro Work Clothes	$0	$0	$0	0.0%	$1,024	$520	-$504	-96.9%
Total 5600 SALES AND OPERATIONS	**$1,689**	**$258**	**-$1,431**	-554.0%	**$3,928**	**$3,778**	**-$150**	-4.0%
5700 · PARK MAINTENANCE								
5710 · Water	$1,788	$1,653	-$135	-8.2%	$22,144	$45,105	$22,962	50.9%
5715 · Nature and Open Space	$0	$200	$200	100.0%	$0	$400	$400	100.0%
5720 · Heating Fuel	$0	$1,027	$1,027	100.0%	$1,458	$1,593	$135	8.5%
5730 · Grounds Maintenance	$170	$2,181	$2,011	92.2%	$14,603	$25,408	$10,806	42.5%
5740 · Tree Maintenance	$0	$0	$0	0.0%	$4,750	$2,000	-$2,750	-137.5%
5751 · Agriculture&Chemicals-Purch	$19,443	$432	-$19,012	-4404.7%	$34,032	$53,956	$19,924	36.9%
5752 · Agriculture/Chemicals Utilized	-$19,437	$0	$19,437	0.0%	$26,155	$0	-$26,155	0.0%
5760 · Irrigation Maintenance	$255	$576	$321	55.7%	$1,204	$4,322	$3,119	72.2%
5770 · Consumable Tools	$0	$64	$64	100.0%	$560	$1,494	$933	62.5%
5780 · Tee and Green Supplies	$1,113	$224	-$890	-397.5%	$1,206	$774	-$433	-55.9%
5795 · Janitorial Supplies	$0	$0	$0	0.0%	$0	$60	$60	100.0%
Total 5700 · PARK MAINTENANCE	**$3,333**	**$6,356**	**$3,023**	47.6%	**$106,112**	**$135,113**	**$29,000**	21.5%
5800 · PARK EQUIPMENT								
5800 · Equipment Maintenance	$2,224	$2,221	-$3	-0.1%	$17,305	$14,985	-$2,320	-15.5%
5810 · Equipment Rental	$0		$0	0.0%	$170	$0	-$170	0.0%
5820 · Building Maintenance	$2,363	$2,245	-$118	-5.3%	$22,579	$12,949	-$9,629	-74.4%
5840 · Small Equipment	$0	$0	$0	0.0%	$1,020	$955	-$65	-6.8%
5860 · Gasoline/Diesel Fuel	$1,470	$1,829	$359	19.6%	$10,251	$8,605	-$1,646	-19.1%
5880 · Employee work clothes	$0	$0	$0	0.0%	$184	$750	$566	75.5%
Total 5800 · PARK EQUIPMENT	**$6,058**	**$6,295**	**$237**	3.8%	**$51,509**	**$38,245**	**-$13,263**	-34.7%
6000 · CART EXPENSE								
6010 · Cart Lease Expense	$0	$0	$0	0.0%	$7,302	$8,000	$698	8.7%
6020 · Electricity	$1,517	$1,099	-$417	-38.0%	$9,678	$7,510	-$2,168	-28.9%
6030 · Maintenance	$123	$41	-$82	-201.8%	$2,156	$1,032	-$1,124	-108.9%
6050 · Cart Insurance	$400	$400	$0	0.0%	$2,000	$2,000	$0	0.0%
6060 · Misc. Cart Expense	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Total 6000 · CART EXPENSE	**$2,040**	**$1,540**	**-$500**	-32.4%	**$21,136**	**$18,542**	**-$2,594**	-14.0%
6500 · TENNIS								
6510 ·Professional Services	$2,000	$0	-$2,000	0.0%	$2,000	$0	-$2,000	
6530 ·Supplies	$373	$0	-$373	0.0%	$514	$0	-$514	0.0%
6570 ·Other Expense	$359	$0	-$359	0.0%	$359	$0	-$359	
Total 6500 · TENNIS	**$2,732**	**$0**	**-$2,732**	0.0%	**$2,873**	**$0**	**-$2,873**	0.0%
TOTAL OPERATIONAL EXPENSE	**$127,402**	**$127,327**	**-$75**	-0.1%	**$876,562**	**$876,058**	**-$505**	-0.1%
TOTAL OPERATIONAL NET INCOME	**-$25,370**	**-$32,270**	**$6,899**	-21.4%	**$394,918**	**$308,795**	**$86,123**	27.9%
Restructured City Debt	$9,434	$8,426	-$1,008	-12.0%	$66,693	$82,678	$15,985	19.3%
Commercial Debt	-$1,077	$0	$1,077	0.0%	$67,377	$74,000	$6,623	9.0%
Total BS Debt Payments	**$8,357**	**$8,426**	**$69**	0.8%	**$134,070**	**$156,678**	**$22,609**	14.4%
NET INCOME BEFORE CAPITAL EXPENSES	**-$25,370**	**-$32,270**	**$6,899**	-21.4%	**$394,918**	**$308,795**	**$86,123**	27.9%
8000 · OTHER EXPENSE								
8000 · Depreciation/Amortization								
8000 · Depreciation/Amortization Non Cash	$31,430	$23,750	-$7,680	-32.3%	$157,150	$118,750	-$38,400	-32.3%
8001 · Capital projects								
8100 - Capital Proj Cash	$76,786	$40,000	-$36,786	-92.0%	$154,297	$125,000	-$29,297	-23.4%
8101 - Capital Proj Financed	$0	$0	$0	0.0%	$0	$0	$0	0.0%
8006 · Disposed Assets	$0	$0	$0	0.0%	$0	$0	$0	0.0%
Capital Contribution	$0	$0	$0	0.0%	-$1,450	$0	$1,450	0.0%
Total 8000 · OTHER EXPENSE	$31,430	$23,750	-$44,466	-32.3%	$155,700	$118,750	-$66,248	-31.1%
NET INCOME	**-$56,800**	**-$56,020**	**-$781**	1.4%	**$239,218**	**$190,045**	**$49,173**	25.9%

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

	Total			
	As of Nov 30, 2023	As of Nov 30, 2022 (PY)	Change	% Change
ASSETS				
Current Assets				
Bank Accounts				
1000 Cash				
1021 NBT Money Market	320,193.16	571,557.58	-251,364.42	-43.98%
1022 NBT Payment Account	-23,698.89	-46,129.30	22,430.41	48.63%
1023 NBT Rent Escrow Sec Apt Right	1,801.00	1.00	1,800.00	180000.00%
1024 NBT Capital Reserve Savings Account	359.26	10,503.00	-10,143.74	-96.58%
1030 Chase Platinum Checking	10.00	0.00	10.00	
1031 Chase CD	225,000.00	0.00	225,000.00	
1040 Bankwell Money Market	225,796.32	0.00	225,796.32	
1041 Bankwell Capital Reserve Savings Account	45,004.07	0.00	45,004.07	
1050 Petty	1,420.00	1,400.00	20.00	1.43%
Total 1000 Cash	**$ 795,884.92**	**$ 537,332.28**	**$258,552.64**	**48.12%**
Total Bank Accounts	**$ 795,884.92**	**$ 537,332.28**	**$258,552.64**	**48.12%**
Accounts Receivable				
1201 Accounts Receivable	10,982.00	14,041.16	-3,059.16	-21.79%
Total Accounts Receivable	**$ 10,982.00**	**$ 14,041.16**	**-$ 3,059.16**	**-21.79%**
Other Current Assets				
1100 Inventory	77,158.59	77,897.99	-739.40	-0.95%
1200 Receivables	10,721.79	20,276.83	-9,555.04	-47.12%
1300 Prepaid Expenses	42,957.72	28,863.16	14,094.56	48.83%
1400 Deposits	557.00	0.00	557.00	
Total Other Current Assets	**$ 131,395.10**	**$ 127,037.98**	**$ 4,357.12**	**3.43%**
Total Current Assets	**$ 938,262.02**	**$ 678,411.42**	**$259,850.60**	**38.30%**
Fixed Assets				
1500 Fixed Assets				
1505 Machinery and Equipment	1,738,987.71	1,597,008.13	141,979.58	8.89%
1510 Accumulated Depreciation/Amort.	-4,594,782.10	-4,359,189.83	-235,592.27	-5.40%
1520 Furniture & Fixtures	47,635.23	47,635.23	0.00	0.00%
1560 Leasehold Improvements	162,997.83	157,690.84	5,306.99	3.37%
1561 Park Improvements	2,168,049.89	2,043,360.87	124,689.02	6.10%
1562 Restaurant	2,277,134.66	2,277,134.66	0.00	0.00%
1565 Amortize Leasehold Improvements	-208,645.00	-89,761.28	-118,883.72	-132.44%
1570 Capital Projects in Progress	104,048.43	0.00	104,048.43	
Total 1500 Fixed Assets	**$ 1,695,426.65**	**$ 1,673,878.62**	**$ 21,548.03**	**1.29%**
Total Fixed Assets	**$ 1,695,426.65**	**$ 1,673,878.62**	**$ 21,548.03**	**1.29%**
TOTAL ASSETS	**$ 2,633,688.67**	**$ 2,352,290.04**	**$281,398.63**	**11.96%**
LIABILITIES AND EQUITY				

Liabilities				
Current Liabilities				
Accounts Payable				
2000 *Accounts Payable	125,769.37	35,474.50	90,294.87	254.53%
Total Accounts Payable	**$ 125,769.37**	**$ 35,474.50**	**$ 90,294.87**	**254.53%**
Other Current Liabilities				
2010 Accounts Payable - Payroll	0.00	24,898.90	-24,898.90	-100.00%
2051 Accounts Payable - OHMGA Revenue	10.00	10.00	0.00	0.00%
2100 Accrued Payroll	20,563.86	13,041.91	7,521.95	57.68%
2104 Accrued retirement contribution	1,177.33	1,070.88	106.45	9.94%
2105 Accrued Vacation Pay	21,320.54	20,314.00	1,006.54	4.95%
2200 Accrued Expenses	45,247.50	19,914.06	25,333.44	127.21%
2210 Security Deposits - Tenants				
2212 Security Dep - Apt 2 Right	1,800.00	0.00	1,800.00	
2213 Sec Deposit - Restaurant	2,664.33	0.00	2,664.33	
Total 2210 Security Deposits - Tenants	**$ 4,464.33**	**$ 0.00**	**$ 4,464.33**	
2250 Deferred Revenue				
2251 Tournament Deposits	3,830.00	4,200.00	-370.00	-8.81%
2254 Other Deferred	76,961.15	76,566.07	395.08	0.52%
Total 2250 Deferred Revenue	**$ 80,791.15**	**$ 80,766.07**	**$ 25.08**	**0.03%**
2400 Cart Sales Tax Due	1,071.00	1,141.00	-70.00	-6.13%
Total Other Current Liabilities	**$ 174,645.71**	**$ 161,156.82**	**$ 13,488.89**	**8.37%**
Total Current Liabilities	**$ 300,415.08**	**$ 196,631.32**	**$103,783.76**	**52.78%**
Long-Term Liabilities				
2701 Consolidated City Debt	1,748,456.84	1,850,757.59	-102,300.75	-5.53%
2772 Wells Fargo 2017 Aera-Vator	197.16	197.16	0.00	0.00%
2775 Deere Credit, Inc. Hybrid Mower	0.00	1,073.45	-1,073.45	-100.00%
2776 Wells Fargo MTE 2018 TurfCo Blower	0.00	1,492.97	-1,492.97	-100.00%
2777 DLL Finance Club Car CA502 Utility Cart	919.91	2,759.93	-1,840.02	-66.67%
2778 Wells Fargo Used Kubota Tractor Mini Ex	5,411.00	11,608.59	-6,197.59	-53.39%
2779 Wells Fargo Groundsmaster Mower and Procore Aeration	24,829.77	36,476.60	-11,646.83	-31.93%
2780 DLL Club Car 2021 Cart Fleet	145,957.92	218,936.88	-72,978.96	-33.33%
2781 GPSi Visage Software 2021 Cart Fleet	24,480.00	48,960.00	-24,480.00	-50.00%
2782 Wells Fargo 2 Reelmaster 3555D Fairway Mowers	96,614.18	0.00	96,614.18	
2783 Wells Fargo 2 Baroness LM315GC Greens Mowers	62,392.87	0.00	62,392.87	
2784 Wells Fargo 2023 Spreader Trailer Roller	40,110.14	0.00	40,110.14	
2785 Wells Fargo Lastec 2023 Rotary Mower	62,817.45	0.00	62,817.45	
Total Long-Term Liabilities	**$ 2,212,187.24**	**$ 2,172,263.17**	**$ 39,924.07**	**1.84%**
Total Liabilities	**$ 2,512,602.32**	**$ 2,368,894.49**	**$143,707.83**	**6.07%**
Equity				
3900 Retained Earnings	36,165.64	-307,610.18	343,775.82	111.76%
Net Income	84,920.71	291,005.73	-206,085.02	-70.82%
Total Equity	**$ 121,086.35**	**-$ 16,604.45**	**$137,690.80**	**829.24%**
TOTAL LIABILITIES AND EQUITY	**$ 2,633,688.67**	**$ 2,352,290.04**	**$281,398.63**	**11.96%**

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

	Total			
	Nov 2023	Nov 2022 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	67,997.44	59,376.11	8,621.33	14.52%
4020 I.D. Cards	0.00	0.00	0.00	
4025 Season Pass	8,441.12	9,763.56	-1,322.44	-13.54%
4030 Tournament Fees	-330.00	0.00	-330.00	
4050 Cart Revenue	16,843.00	17,976.33	-1,133.33	-6.30%
4060 Golf Revenue - Gift Certif.	1,803.00	521.00	1,282.00	246.07%
4070 Gift & Rain Checks Redeemed	-342.00	-350.00	8.00	2.29%
Total 4001 Golf Revenue	**$ 94,412.56**	**$ 87,287.00**	**$ 7,125.56**	**8.16%**
4200 Rental Income	1,800.00	0.00	1,800.00	
4300 Investment Income	926.52	126.41	800.11	632.95%
4400 Misc. Income	892.92	886.44	6.48	0.73%
4600 Restaurant Income	4,000.00	6,273.87	-2,273.87	-36.24%
Total 4000 REVENUES	**$ 102,032.00**	**$ 94,573.72**	**$ 7,458.28**	**7.89%**
Total Income	**$ 102,032.00**	**$ 94,573.72**	**$ 7,458.28**	**7.89%**
Gross Profit	**$ 102,032.00**	**$ 94,573.72**	**$ 7,458.28**	**7.89%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	20,934.06	13,979.16	6,954.90	49.75%
5030 Operations	15,182.48	13,325.48	1,857.00	13.94%
5040 Operations O/T	0.00	-30.06	30.06	100.00%
5050 Course Personnel	25,516.71	25,286.28	230.43	0.91%
5060 Course Personnel O/T	345.54	126.41	219.13	173.35%
5070 Seasonal Personnel	12,749.07	9,341.45	3,407.62	36.48%
5075 Outside Seasonal Personnel	0.00	9,329.10	-9,329.10	-100.00%
5080 Seasonal Personnel O/T	56.25	0.00	56.25	
Total 5000 PERSONNEL EXPENSE	**$ 74,784.11**	**$ 71,357.82**	**$ 3,426.29**	**4.80%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	5,188.24	4,705.25	482.99	10.26%
5230 State Unemployment	805.98	990.05	-184.07	-18.59%
5250 Health Insurance	1,530.35	2,313.34	-782.99	-33.85%
5260 Workmans Compensation	1,422.56	1,708.70	-286.14	-16.75%
5270 Retirement Plans	479.20	559.27	-80.07	-14.32%
Total 5200 EMPLOYEE BENEFITS	**$ 9,426.33**	**$ 10,276.61**	**-$ 850.28**	**-8.27%**
5400 ADMINISTRATIVE EXPENSES				
5420 Telephone	820.26	1,019.58	-199.32	-19.55%
5430 Professional Fees	3,000.00	2,750.00	250.00	9.09%
5436 Advertising	871.95	887.15	-15.20	-1.71%

5440 Office Expense	1,222.80	1,408.53	-185.73	-13.19%
5441 Bank Charges	0.00	22.40	-22.40	-100.00%
5442 Credit Card Fees	2,211.50	2,259.28	-47.78	-2.11%
5450 Training and Dues	445.00	345.00	100.00	28.99%
5461 Authority Secretarial Services	200.00	120.00	80.00	66.67%
5469 Other Outside Services	675.29	516.29	159.00	30.80%
5470 Other Administrative	1,054.24	497.58	556.66	111.87%
5480 Utilities	6,307.51	1,309.57	4,997.94	381.65%
5500 Liability Insurance	8,670.81	7,782.83	887.98	11.41%
5520 Interest Expense	1,860.80	193.14	1,667.66	863.45%
Total 5400 ADMINISTRATIVE EXPENSES	**$ 27,340.16**	**$ 19,111.35**	**$ 8,228.81**	**43.06%**
5600 SALES AND OPERATIONS				
5630 Golf Genius Software	258.34	0.00	258.34	
5640 Golf Pro Supplies	1,431.10	0.00	1,431.10	
Total 5600 SALES AND OPERATIONS	**$ 1,689.44**	**$ 0.00**	**$ 1,689.44**	
5700 PARK MAINTENANCE				
5710 Water	1,788.16	1,327.29	460.87	34.72%
5720 Heating Fuel	0.00	1,499.67	-1,499.67	-100.00%
5730 Grounds Maintenance	170.25	983.93	-813.68	-82.70%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	19,443.20	0.00	19,443.20	
5752 Agriculture/Chemicals Utilized	-19,437.20	-12,127.16	-7,310.04	-60.28%
Total 5750 Agriculture and Chemicals	**$ 6.00**	**-$ 12,127.16**	**$ 12,133.16**	**100.05%**
5760 Irrigation Maintenance	255.39	0.00	255.39	
5770 Consumable Tools	0.00	150.29	-150.29	-100.00%
5780 Tee and Green Supplies	1,113.45	0.00	1,113.45	
5800 Equipment Maintenance	2,224.43	2,238.12	-13.69	-0.61%
5820 Building Maintenance	2,363.25	2,036.46	326.79	16.05%
5860 Gasoline/Diesel Fuel	1,470.07	3,377.69	-1,907.62	-56.48%
5880 Employee work clothes	0.00	52.30	-52.30	-100.00%
Total 5700 PARK MAINTENANCE	**$ 9,391.00**	**-$ 461.41**	**$ 9,852.41**	**2135.28%**
6000 CART EXPENSE				
6020 Electricity	1,516.74	1,349.47	167.27	12.40%
6030 Maintenance	122.87	90.96	31.91	35.08%
6050 Cart Insurance	400.00	400.00	0.00	0.00%
Total 6000 CART EXPENSE	**$ 2,039.61**	**$ 1,840.43**	**$ 199.18**	**10.82%**
6500 TENNIS				
6510 Professional Services	2,000.00	0.00	2,000.00	
6530 Supplies	372.81	0.00	372.81	
6570 Other Expense	359.00	0.00	359.00	
Total 6500 TENNIS	**$ 2,731.81**	**$ 0.00**	**$ 2,731.81**	
Total Expenses	**$ 127,402.46**	**$ 102,124.80**	**$ 25,277.66**	**24.75%**
Net Operating Income	**-$ 25,370.46**	**-$ 7,551.08**	**-$17,819.38**	**-235.98%**
Other Expenses				
8000 Depreciation/Amortization	31,430.00	24,582.00	6,848.00	27.86%
8001 Capital projects				
8100 Capital Projects - Cash	76,786.24	11,852.98	64,933.26	547.82%

Total 8001 Capital projects	$ 76,786.24	$	11,852.98	$ 64,933.26	547.82%
Total Other Expenses	$ 108,216.24	$	36,434.98	$ 71,781.26	197.01%
Net Other Income	-$108,216.24	-$	36,434.98	-$71,781.26	-197.01%
Net Income	-$133,586.70	-$	43,986.06	-$89,600.64	-203.70%

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

	Total			
	Jul - Nov, 2023	Jul - Nov, 2022 (PY)	Change	% Change
Income				
4000 REVENUES				
4001 Golf Revenue				
4010 Golf Fees	823,594.26	811,551.48	12,042.78	1.48%
4020 I.D. Cards	10,286.00	7,735.00	2,551.00	32.98%
4025 Season Pass	42,205.60	47,217.40	-5,011.80	-10.61%
4030 Tournament Fees	63,702.00	53,056.00	10,646.00	20.07%
4050 Cart Revenue	260,528.85	252,973.92	7,554.93	2.99%
4060 Golf Revenue - Gift Certif.	8,203.00	5,688.00	2,515.00	44.22%
4070 Gift & Rain Checks Redeemed	-6,961.00	-7,751.00	790.00	10.19%
Total 4001 Golf Revenue	**$ 1,201,558.71**	**$1,170,470.80**	**$ 31,087.91**	**2.66%**
4100 Tennis Revenue	26,400.00	25,200.00	1,200.00	4.76%
4101 Tennis Program Revenues	4,667.34	0.00	4,667.34	
Total 4100 Tennis Revenue	**$ 31,067.34**	**$ 25,200.00**	**$ 5,867.34**	**23.28%**
4200 Rental Income	9,000.00	0.00	9,000.00	
4300 Investment Income	3,430.35	596.03	2,834.32	475.53%
4400 Misc. Income	6,424.10	8,134.55	-1,710.45	-21.03%
4600 Restaurant Income	20,000.00	36,276.83	-16,276.83	-44.87%
Total 4000 REVENUES	**$ 1,271,480.50**	**$1,240,678.21**	**$ 30,802.29**	**2.48%**
Total Income	**$ 1,271,480.50**	**$1,240,678.21**	**$ 30,802.29**	**2.48%**
Gross Profit	**$ 1,271,480.50**	**$1,240,678.21**	**$ 30,802.29**	**2.48%**
Expenses				
5000 PERSONNEL EXPENSE				
5010 Management Salary	105,078.91	71,072.81	34,006.10	47.85%
5030 Operations	148,278.46	124,844.16	23,434.30	18.77%
5040 Operations O/T	85.57	772.50	-686.93	-88.92%
5050 Course Personnel	128,106.54	127,748.07	358.47	0.28%
5060 Course Personnel O/T	3,414.32	1,440.20	1,974.12	137.07%
5070 Seasonal Personnel	88,066.91	58,587.26	29,479.65	50.32%
5075 Outside Seasonal Personnel	870.99	26,863.97	-25,992.98	-96.76%
5080 Seasonal Personnel O/T	947.66	610.06	337.60	55.34%
Total 5000 PERSONNEL EXPENSE	**$ 474,849.36**	**$ 411,939.03**	**$ 62,910.33**	**15.27%**
5200 EMPLOYEE BENEFITS				
5210 Payroll Taxes	33,665.05	29,254.70	4,410.35	15.08%
5230 State Unemployment	10,204.89	10,810.50	-605.61	-5.60%
5250 Health Insurance	6,036.62	11,323.34	-5,286.72	-46.69%
5260 Workmans Compensation	7,993.32	10,412.61	-2,419.29	-23.23%
5270 Retirement Plans	2,418.54	2,855.01	-436.47	-15.29%
Total 5200 EMPLOYEE BENEFITS	**$ 60,318.42**	**$ 64,656.16**	**-$ 4,337.74**	**-6.71%**

5400 ADMINISTRATIVE EXPENSES			0.00	
5420 Telephone	4,619.53	5,315.52	-695.99	-13.09%
5430 Professional Fees	15,200.00	13,750.00	1,450.00	10.55%
5436 Advertising	4,819.07	4,870.11	-51.04	-1.05%
5440 Office Expense	10,869.28	9,259.01	1,610.27	17.39%
5441 Bank Charges	48.74	118.44	-69.70	-58.85%
5442 Credit Card Fees	26,084.45	24,245.95	1,838.50	7.58%
5445 Postage	66.00	0.00	66.00	
5450 Training and Dues	520.00	345.00	175.00	50.72%
5461 Authority Secretarial Services	830.00	600.00	230.00	38.33%
5469 Other Outside Services	3,658.77	3,156.50	502.27	15.91%
5470 Other Administrative	6,483.99	4,259.82	2,224.17	52.21%
5480 Utilities	32,829.63	30,392.58	2,437.05	8.02%
5500 Liability Insurance	43,883.05	38,914.17	4,968.88	12.77%
5520 Interest Expense	5,924.90	1,203.16	4,721.74	392.44%
Total 5400 ADMINISTRATIVE EXPENSES	$ 155,837.41	$ 136,430.26	$ 19,407.15	14.22%
5600 SALES AND OPERATIONS				
5630 Golf Genius Software	775.00	0.00	775.00	
5640 Golf Pro Supplies	2,129.40	3,202.12	-1,072.72	-33.50%
5680 Golf Pro Work Clothes	1,023.69	521.38	502.31	96.34%
Total 5600 SALES AND OPERATIONS	$ 3,928.09	$ 3,723.50	$ 204.59	5.49%
5700 PARK MAINTENANCE				
5710 Water	22,143.51	65,033.02	-42,889.51	-65.95%
5715 Nature and Open Space	0.00	179.99	-179.99	-100.00%
5720 Heating Fuel	1,457.67	2,154.29	-696.62	-32.34%
5730 Grounds Maintenance	14,602.80	16,955.29	-2,352.49	-13.87%
5740 Tree Maintenance	4,750.00	1,419.56	3,330.44	234.61%
5750 Agriculture and Chemicals				
5751 Agriculture&Chemicals-Purchased	34,032.07	19,855.33	14,176.74	71.40%
5752 Agriculture/Chemicals Utilized	26,155.44	6,870.13	19,285.31	280.71%
Total 5750 Agriculture and Chemicals	$ 60,187.51	$ 26,725.46	$ 33,462.05	125.21%
5760 Irrigation Maintenance	1,203.65	4,533.23	-3,329.58	-73.45%
5770 Consumable Tools	560.43	2,236.44	-1,676.01	-74.94%
5780 Tee and Green Supplies	1,206.45	601.56	604.89	100.55%
5795 Janitorial Supplies	0.00	20.77	-20.77	-100.00%
5800 Equipment Maintenance	17,304.98	16,441.20	863.78	5.25%
5810 Equipment Rental	170.00	0.00	170.00	
5820 Building Maintenance	22,578.66	13,814.87	8,763.79	63.44%
5840 Small Equipment	1,019.98	579.99	439.99	75.86%
5860 Gasoline/Diesel Fuel	10,251.13	9,816.04	435.09	4.43%
5880 Employee work clothes	183.75	115.00	68.75	59.78%
Total 5700 PARK MAINTENANCE	$ 157,620.52	$ 160,626.71	-$ 3,006.19	-1.87%
6000 CART EXPENSE				
6010 Cart Lease Expense	7,302.22	7,916.17	-613.95	-7.76%
6020 Electricity	9,677.55	8,004.87	1,672.68	20.90%
6030 Maintenance	2,155.77	1,040.81	1,114.96	107.12%
6050 Cart Insurance	2,000.00	2,000.00	0.00	0.00%

Total 6000 CART EXPENSE	**$ 21,135.54**	**$ 18,961.85**	**$ 2,173.69**	**11.46%**
6500 TENNIS				
6510 Professional Services	2,000.00	0.00	2,000.00	
6530 Supplies	513.79	0.00	513.79	
6570 Other Expense	359.00	0.00	359.00	
Total 6500 TENNIS	**$ 2,872.79**	**$ 0.00**	**$ 2,872.79**	
Total Expenses	**$ 876,562.13**	**$ 796,337.51**	**$ 80,224.62**	**10.07%**
Net Operating Income	**$ 394,918.37**	**$ 444,340.70**	**-$ 49,422.33**	**-11.12%**
Other Income				
7002 Capital Contribution	1,449.81	0.00	1,449.81	
Total Other Income	**$ 1,449.81**	**$ 0.00**	**$ 1,449.81**	
Other Expenses				
8000 Depreciation/Amortization	157,150.00	122,910.00	34,240.00	27.86%
8001 Capital projects				
8100 Capital Projects - Cash	154,297.47	30,424.97	123,872.50	407.14%
Total 8001 Capital projects	**$ 154,297.47**	**$ 30,424.97**	**$ 123,872.50**	**407.14%**
Total Other Expenses	**$ 311,447.47**	**$ 153,334.97**	**$ 158,112.50**	**103.12%**
Net Other Income	**-$ 309,997.66**	**-$ 153,334.97**	**-$156,662.69**	**-102.17%**
Net Income	**$ 84,920.71**	**$ 291,005.73**	**-$206,085.02**	**-70.82%**

OAK HILLS SALES ANALYSIS NOVEMBER 2023 CALENDAR

Description	Nov-23	Nov-22	Inc/(Dec)	YTD 2023	YTD 2022	Inc/(Dec)
Revenue Rounds	1,911	1,745	9.5%	43,416	38,379	13.1%
Season Pass Rounds	137	216	-36.6%	2,180	2,669	-18.3%
POS System Servicer Rounds	157	157	0.0%	2,070	2,201	-6.0%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	2	-100.0%
Total All Rounds	2,205	2,118	4.1%	47,666	43,251	10.2%
Total Carts	964	1,050	-8.2%	25,730	22,619	13.8%
Total Golf ID Cards	0	0	0.0%	1,193	1,127	5.9%
Total Season Passes	0	0	0.0%	45	15	200.0%
Total Gift Cards	13	63	-79.4%	232	264	-12.1%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$68,080	$59,408	14.6%	$1,578,367	$1,438,352	9.7%
Total Carts $	$17,912	$19,117	-6.3%	$476,457	$414,223	15.0%
Total Golf ID Cards $	$0	$0	0.0%	$147,316	$136,310	8.1%
Total Season Pass $	$0	$0	0.0%	$97,395	$35,215	176.6%
Total Gift Cards $	$1,803	$2,581	-30.1%	$18,750	$17,336	8.2%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$342	-$350	-2.3%	-$17,338	-$16,734	3.6%
	$87,453	**$80,756**	**8.3%**	**$2,300,947**	**$2,024,702**	**13.6%**
$ Revenue/Revenue Round	**$35.63**	**$34.04**	4.6%	**$36.35**	**$37.48**	-3.0%
Carts/Revenue Round	**50.4%**	**60.2%**	-16.2%	**59.3%**	**58.9%**	0.6%
Cart $/Revenue Round	**$9.37**	**$10.96**	-14.4%	**$10.97**	**$10.79**	1.7%
Cart $/Cart Round	**$18.58**	**$18.21**	2.1%	**$18.52**	**$18.31**	1.1%
ID Card $/Card	**$0.00**	**$0.00**	0.0%	**$123.48**	**$120.95**	2.1%
Resident Adult 18 Rounds	275	267	3.0%	5,811	4,950	17.4%
Resident Senior 18 Rounds	128	255	-49.8%	3,822	5,033	-24.1%
Junior/Golf Team 18 Rounds	115	63	82.5%	2,082	1,951	6.7%
Golf League 18 Rounds	3	3	0.0%	49	60	-18.3%
Empl 18 Rounds	42	47	-10.6%	782	639	22.4%
Non Resident 18 Rounds	1,263	1,058	19.4%	28,501	23,591	20.8%
Total 9 Hole Rounds	85	52	63.5%	2,369	2,155	9.9%
Total Revenue Rounds	***1,911***	***1,745***	***9.5%***	***43,416***	***38,379***	***13.1%***
Resident Adult 18 Rounds $	$10,417	$9,324	11.7%	$203,735	$175,582	16.0%
Resident Senior 18 Rounds $	$3,534	$7,171	-50.7%	$100,695	$148,946	-32.4%
Junior/Golf Team 18 Rounds $	$2,412	$1,350	78.7%	$43,296	$42,944	0.8%
Golf League 18 Rounds	$0	$0	0.0%	$17	$0	0.0%
Empl 18 Rounds $	$290	$330	-12.1%	$5,394	$4,291	25.7%
Non Resident 18 Rounds $	$49,433	$40,069	23.4%	$1,167,816	$1,017,266	14.8%
Total 9 Hole Rounds $	$1,994	$1,164	71.3%	$57,414	$49,324	16.4%
Total $ Revenue Rounds	***68,080***	***59,408***	***14.6%***	***1,578,367***	***1,438,352***	***9.7%***
SR NONRES DISC	0	0	0.0%	96	63	52.4%
NONRES DISCOUNT	0	0	0.0%	68	66	3.0%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***0***	***0.0%***	***164***	***129***	***27.1%***
GolfNow Rounds	641	388	65.2%	13988	7660	82.6%
GolfNow Dollars	$24,510	$14,073	74.2%	$509,628	$314,289	62.2%
Dollars/Round	$38.24	$36.27	5.4%	$36.43	$41.03	-11.2%

OAK HILLS SALES ANALYSIS NOVEMBER 2023 CALENDAR

Description	Nov-23	Nov-22	Inc/(Dec)	YTD 2023	YTD 2022	Inc/(Dec)
Revenue Rounds	1,911	1,745	9.5%	43,416	38,379	13.1%
Season Pass Rounds	137	216	-36.6%	2,180	2,669	-18.3%
POS System Servicer Rounds	157	157	0.0%	2,070	2,201	-6.0%
Barter Rounds	0	0	0.0%	0	0	0.0%
Comp Rounds	0	0	0.0%	0	2	-100.0%
Total All Rounds	2,205	2,118	4.1%	47,666	43,251	10.2%
Total Carts	964	1,050	-8.2%	25,730	22,619	13.8%
Total Golf ID Cards	0	0	0.0%	1,193	1,127	5.9%
Total Season Passes	0	0	0.0%	45	15	200.0%
Total Gift Cards	13	63	-79.4%	232	264	-12.1%
Total GPS Ad Sales	0	0	0.0%	0	0	0.0%
Total $ Revenue Rounds	$68,080	$59,408	14.6%	$1,578,367	$1,438,352	9.7%
Total Carts $	$17,912	$19,117	-6.3%	$476,457	$414,223	15.0%
Total Golf ID Cards $	$0	$0	0.0%	$147,316	$136,310	8.1%
Total Season Pass $	$0	$0	0.0%	$97,395	$35,215	176.6%
Total Gift Cards $	$1,803	$2,581	-30.1%	$18,750	$17,336	8.2%
Total GPS Advertising $	$0	$0	0.0%	0	$0	0.0%
Rain Chks/Gift Cards Redeemed	-$342	-$350	-2.3%	-$17,338	-$16,734	3.6%
	$87,453	**$80,756**	**8.3%**	**$2,300,947**	**$2,024,702**	**13.6%**
$ Revenue/Revenue Round	**$35.63**	**$34.04**	4.6%	**$36.35**	**$37.48**	-3.0%
Carts/Revenue Round	**50.4%**	**60.2%**	-16.2%	**59.3%**	**58.9%**	0.6%
Cart $/Revenue Round	**$9.37**	**$10.96**	-14.4%	**$10.97**	**$10.79**	1.7%
Cart $/Cart Round	**$18.58**	**$18.21**	2.1%	**$18.52**	**$18.31**	1.1%
ID Card $/Card	**$0.00**	**$0.00**	0.0%	**$123.48**	**$120.95**	2.1%
Resident Adult 18 Rounds	275	267	3.0%	5,811	4,950	17.4%
Resident Senior 18 Rounds	128	255	-49.8%	3,822	5,033	-24.1%
Junior/Golf Team 18 Rounds	115	63	82.5%	2,082	1,951	6.7%
Golf League 18 Rounds	3	3	0.0%	49	60	-18.3%
Empl 18 Rounds	42	47	-10.6%	782	639	22.4%
Non Resident 18 Rounds	1,263	1,058	19.4%	28,501	23,591	20.8%
Total 9 Hole Rounds	85	52	63.5%	2,369	2,155	9.9%
Total Revenue Rounds	***1,911***	***1,745***	***9.5%***	***43,416***	***38,379***	***13.1%***
Resident Adult 18 Rounds $	$10,417	$9,324	11.7%	$203,735	$175,582	16.0%
Resident Senior 18 Rounds $	$3,534	$7,171	-50.7%	$100,695	$148,946	-32.4%
Junior/Golf Team 18 Rounds $	$2,412	$1,350	78.7%	$43,296	$42,944	0.8%
Golf League 18 Rounds	$0	$0	0.0%	$17	$0	0.0%
Empl 18 Rounds $	$290	$330	-12.1%	$5,394	$4,291	25.7%
Non Resident 18 Rounds $	$49,433	$40,069	23.4%	$1,167,816	$1,017,266	14.8%
Total 9 Hole Rounds $	$1,994	$1,164	71.3%	$57,414	$49,324	16.4%
Total $ Revenue Rounds	***68,080***	***59,408***	***14.6%***	***1,578,367***	***1,438,352***	***9.7%***
SR NONRES DISC	0	0	0.0%	96	63	52.4%
NONRES DISCOUNT	0	0	0.0%	68	66	3.0%
FAMILY REG	0	0	0.0%	0	0	0.0%
Total Non-Resident ID's	***0***	***0***	***0.0%***	***164***	***129***	***27.1%***
GolfNow Rounds	641	388	65.2%	13988	7660	82.6%
GolfNow Dollars	$24,510	$14,073	74.2%	$509,628	$314,289	62.2%
Dollars/Round	$38.24	$36.27	5.4%	$36.43	$41.03	-11.2%

CITY OF NORWALK
FYE 2024 ARPA BUDGET TRANSFER REQUEST

AUTHORIZING SIGNATURE: Tom Livingston **REQUESTING MANAGER/Department: Tom Livingston**

Date: 01/09/2024

FISCAL YEAR 2023-24

Division / Department: Community Services

"FROM" ACCOUNT	"FROM" ACCOUNT NAME	"TO" ACCOUNT	"TO" ACCOUNT NAME	TRANSFER AMOUNT
134010-5796-APW01	DREAMY HOLLOW BETTS	132010-5796-ACS03	Norwalk Community Recovery	$ 372,013.56
134010-5796-APW06	STORMWATER MANAGEMENT PL/	132010-5796-ACS03	Norwalk Community Recovery	$ 48,462.06
134010-5796-APW07	COASTAL RESILENCY CITYWIDE	132010-5796-ACS03	Norwalk Community Recovery	$ 350,000.00
134010-5796-APW11	MUNICIPAL SOLID WASTE DISPOS/	132010-5796-ACS03	Norwalk Community Recovery	$ 78,553.00
133710-5796-AEC12	DIGITIZATION DOCUMENTATION	132010-5796-ACS03	Norwalk Community Recovery	$ 190,972.00
133710-5796-AEC13	BUSINESS NAVIGATION ONLINE	132010-5796-ACS03	Norwalk Community Recovery	$ 130,000.00
				$ 1,170,000.62

New ARPA Account and Description: 132010-5796-ACS03 Norwalk Community Recovery

ARPA Expenditure Category: 2-Negative Economic Impacts

ARPA Expenditure Sub Category: 2.10-Aid to nonprofit organizations

Explanation: Phase II, ARPA Funding for Non-Profit Organizations – In 2023, the City of Norwalk granted $1.5M to nonprofit organizations that provided services and programs that will address the negative economic impacts of COVID-19 that serve the needs of vulnerable populations, particularly those heavily impacted by the pandemic. The ARPA funding in this account will support a second round of grant awards to further support this work in the community.

Division / Department: Community Services

"FROM" ACCOUNT	"FROM" ACCOUNT NAME	"TO" ACCOUNT	"TO" ACCOUNT NAME	TRANSFER AMOUNT
131310-5796-AFG01	ARPA TO GENERAL PURPOSE	132010-5796-ACS04	Norwalk Community Carver	$ 400,000.00
131310-5796-AFN01	FIBER OPTIC CABLE	132010-5796-ACS04	Norwalk Community Carver	$ 71,677.50
133710-5796-AEC12	DIGITIZATION DOCUMENTATION	132010-5796-ACS04	Norwalk Community Carver	$ 28,322.50
				$ 500,000.00

New ARPA Account and Description: 132010-5796-ACS04 Norwalk Community Carver

ARPA Expenditure Category: 2-Negative Economic Impacts

ARPA Expenditure Sub Category: 2.10-Aid to nonprofit organizations

Explanation: Carver Foundation: The funding in this account will be awarded to the Carver Foundation to provide children access to before-school, after-school, and summer programs. This funding will serve the needs of vulnerable populations in the community.

Division / Department: Mayor

"FROM" ACCOUNT	"FROM" ACCOUNT NAME	"TO" ACCOUNT	"TO" ACCOUNT NAME	TRANSFER AMOUNT
133710-5796-AEC14	ADMINISTRATOR FOR ARPA	130100-5796-AMD01	Mayor Initiative	$ 304,250.00
133710-5796-AEC10	INNOVATION GRANTS FOR START	130100-5796-AMD01	Mayor Initiative	$ 130,000.00
133710-5796-AEC12	DIGITIZATION DOCUMENTATION	130100-5796-AMD01	Mayor Initiative	$ 15,750.00
				$ 450,000.00

New ARPA Account and Description: 130100-5796-AMD01 ARPA Mayor Initiative

ARPA Expenditure Category: 2 - Negative Economic Impacts; 5 - Water, Sewer, and Broadband; 3 - Public Health-Negative Impact: Public Sector Capacity; and 4 - Premium Pay

ARPA Expenditure Sub Category: 2.22 - Strong Healthy Communities: Neighborhood Features that Promote Health and Safety; 5.6 - Clean Water: Stormwater; 5.7 - Clean Water: Energy Conservation; 5.8 - Clean Water: Water Conservation; 3.1 - Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers; 4.1 - Public Sector Employees

Explanation: Sustainability Initiative: The funding in this account will support the City of Norwalk's sustainability initiatives, aimed to establish Norwalk as the "Greenest City in the State of Connecticut."