CITY OF NORWALK
FINANCE AND CLAIMS COMMITTEE
REGULAR AGENDA
APRIL 10, 2025
VIA ZOOM VIRTUAL MEETING

ATTENDANCE: Greg Burnett; Chair, Douglas Sutton, Heather Dunn, Anne Wennerstrand, James Frayer, Johan Lopez (7:02 p.m.)

STAFF: Chitsamay Lam

OTHER: Jared Schmitt, CFO, Sharon Conners; Purchacing Agent, Paul Gorman; Tax Assessor, Lisa Biagiarelli: Tax Collector, Jim Travers; Directror of the TMP Ralph Kolb; WPCA Supervisor, Nelya Bauer; Waste Water Systems Manager.

I. CALL TO ORDER

Mr. Burnettt called the meeting to order at 7:00 p.m.

II. ROLL CALL

Mr. Burnettt called the roll as refected above. A quorum was present

III. ACCEPTANCE OF MINUTES

A. Special Meeting: 03-20-25

**** MS. WENNERSTRAND MOVED TO APPROVE THE MINUTES.**
**** THE MOTION PASSED UNANIMOUSLY.**

IV. PUBLIC PARTICIPATION

No members of the public were present.

Mr. Lopez joined the meeting at 7:02 p.m.

V. REPORTS

A. Oak Hills Park Authority Monthly Financial Statements for January and February 2025

Mr. Burnett tabled the report until the May meeting.

B. Tax Assessor Report

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Mr. Gorman discussed the application period for the program for elderly and disabled homeowners. He stated they were half way through. He noted they had three weeks to send out the certified letters to those due to renew. He noted time is running short and they need to get their applications in or filer for an extension.

Mr. Gorman stated they had completed the reopening of the grand list to make adjustments to the motor vehicle depreciation schedule. He noted they were still working with MTS, the company doing the sweep of the city. He explained they were almost done with the first sweep and would be beginning the second.

Mr. Gorman said the Board of Assessment had 158 appeals hearings. He stated that 115 have been held and remain.

Ms. Wennerstrand wanted to know when they anticipated the third sweep's completion. Mr. Gorman answered sometime in late June or early July. He described what would happen at that point.

Mr. Frayer wanted to know what makes an elderly or disabled person eligible for tax relief. Mr. Gorman explained the two programs they administer and how people would qualify. He noted everything is income-based and listed the requirements. In response to Mr, Frayer, Mr. Gorman answered the income limits are on the website and available at the senior center.

C. Narrative on Tax Collections dated April 2025

Ms. Biagiarelli explained she hadn't closed out the month so there was no spreadsheets or narrative on tax collections. She stated that she will send the committee the spreadsheet and narrative upon completion.

D. Monthly Tax Collector's Reports dated March 2025

Ms. Biaguiuarelli stated she hadn't closed the month out yet and didn't have an update for the collection percentages.

Ms. Biagiarelli said in the mean time they have sent out deliquent notices for past due real estate and past due business and personal property taxes. She added they filed the lean continuing certificates for real estate and sewer use. She noted they would be sending out the motor vehicle delinquent notices later this month. She indicated they were still wrapping up work on the tax sales.

Ms. Biagiarelli discussed the changes in how they assess and bill motor vehicle taxes for the 2024 tax list.

Mr. Burnett asked when the tax warrants go out in June will there be an included narrative explaining the motor vehicle assessment. Ms. Biagiarelli said yes.

E. Claims Committee Report dated April 2025

Ms. Biagiarelli outlined a claim that was a special request for a real estate tax refund that was created due to an over payment on a property where there was an assessment appeal. She stated it was settled and the customer was entitled to a credit. She went on to describe the full situation then and that she had to post the payment and process it as a refund. She asked if the committee would consider taking a vote and sending it to the full council.

**** MR. SUTTON OVED TO APPROVE THE CLAIMS COMMITTEE REPORT INCLUDING THE ITEM THAT IS OVER THE $10,000 THRESHOLD FOR $31,727.90.**
**** THE M OTION PASSED UNANIMOUSLY.**

F. Purchasing Agent report.

Ms. Conners presented her update as outlined in the agenda packet. She listed and described the line items included..

VI. OLD BUSINESS

There was no old business to address

VII. NEW BUSINESS

A. Appointment of Auditors to audit Fiscal Year 2025

Mr. Schmitt explained they were coming to the end of their contract with CLA the current external auditors. He noted per purchasing guideline requirements they had to do an RFP to select a new one. He indicated they received two proposals, one from CLA and one from another firm. Mr. Schmitt described the selection process and the decision was made to go with CLA for another five years.

Mr. Burnett asked if it was general practice to try and change audit firms. Mr. Schmitt said there was no hard and fast rule. He stated it was not uncommon at all for a firm to there for more than one term.

In response to Mr. Frayer, Mr. Schmitt confirmed that CLA has a consulting arm. Mr. Frayer said he was thinking along the lines of an operational audit of a certain department. Mr. Schmitt said CLA would be an option under those circumstances. When asked why only two firms bid, Mr. Schmitt said it's the market in Connecticut.

Mr. Lopez asked if CLA would provide reduced rates for special projects. Mr. Schmitt indicated those cost were figured into ther bid and were market based. Mr.Schmitt indicated that in the case of a special project it would be an independent proposal for what they would charge. Mr. Schmitt indicated there would be a fee increase.

**** MR. FRAYER MOVED TO APPROVE THE APPOINTMENT OF CLA TO AUDIT FISCAL YEAR 2025,**

**** THE MOTION PASSED UNANIMOUSLY.**

B. Discuss and approve FY 2025-2026 Parking Authority Budget.

Mr. Travers opresented his budget for the Parking Authority. He stated he worked very hard to create a sustainable balanced budgetfor the Parking Authority. He indicated they showed some increase monthly transit, tranmsient, and meter revenue. He noted they were seeing good occupancy in the garages. He stated they were showing a slight decrease in revenue from meter violations. He pointed out the facilities are in a good state of repair and the parking Authority is making aesthetic improvements.

Mr. Burnett wanted more information on the conditions assessment report. Mr. Travers stated they are common in the industry. They contract with an agency and they go through the garages and assess them in great detail. Mr. Travers said from that assessment the authority bases their infrastructure investments on what is considered most critical.

Mr. Frayer wanted to know the value of the assets they hav. He noted that $135,000 was being put away in the capital reserve and replacement account yearly. He also mentioned the debt service principle. He felt with a capital needs assessment the numbers would be bigger and wanted to know where the capital needs would be reflected. Mr. Travers explained the conditions assessment numbers are for total improvements in the facilities and are not a requirement. He statedv they work to prioritize what needs to get done. In response to Mr. Frayer, Mr. Travers explained the workings of the capital outlay and the *rainy day fund*. He noted the capital outlay was used for capital projects.and doesn’t exceed the fund balance.

**** MR. FRAYER MOVED TO APPROVE THE FY 2025-2026 PARKING AUTHORITY BUDGET AND MOVE IT FORWARD TO TRHE FULL COMMON COUNCIL.**

**** THE MOTION PASSED UNANIMOUSLY.**

C. Discuss and approve FY 2025-2026 Water Pollution Authority Budget

Ms. Bauer fdescribed the WPCA as an enterprise fund that manages the city sanitary sewer collection system, pump stations, and the waste water treatment facility. She stated in 2024/25 fiscal year the WPCA Board approved a yearly 4.4% sewer use charge increase. She nopted they work with Woodword and Curan to update their financial model. She indicated the model includes current and future capital operating budget spending, and future bonding. Ms. Bauer described the entire system and explained their relationship with Violla for operation and maitenance of that system. She then went on to discuss the revenues which included the 4.4% usage increase, nitrogen credits, and reimbursement for city support services. She stated the operation and maintenance fee increased 3.3%. She statred their expenditures also include debt servic payments due to increasing bond funding for capital projects.

Mr. Kolb responded to Mr. Frayer saying, the debt service payment principle goes up but the current interest rate has gone down. He went on to discuss their bonding over the years. He stated to fully answer Mr. Frayer he would have to conult the CFO and their financial team.

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**** MR. SUTTONAPPROVE FY 2025-2026 WATER POLLUTION AUTHORITY BUDGET.**
**** THE MOTION PASSED UNANIMOUSLY.**

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VIII. ADJOURNMENT

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

The meeting adjourned at 8:12 p.m.

Respectfully submitted
China Mayhew
Telesco Secretarial Services