

**CITY OF NORWALK  
BOARD OF ESTIMATE AND TAXATION  
SPECIAL MEETING MINUTES – MARCH 9, 2026  
VIA ZOOM VIRTUAL CONFERENCE**

**ATTENDEES:** Ed Abrams, Joseph Andrasko, Kendrick Constant, Troy Jellerette, Anne Yang, Mayor Barbara C. Smyth.

**OTHERS:** Marsha Elbourne, Tom Ellis, Jared Schmitt, Paul, Chitsamay Lam, Sharon Conners, Joyce Liu, Lisa Biagiarelli, Al Palumbo.

**I. CALL TO ORDER**

Mr. Abrams called the meeting to order and welcomed everyone to the March 9th special meeting of the Board of Estimate and Taxation for the continued review of the Citywide Departmental Budgets. Mr. Abrams stated that members of the public are welcome to listen but there is no public commentary during the Department of Budget reviews, with the opportunity for public comment occurring during the public hearing on the 25th of March.

**II. ROLL CALL**

Ms. Elbourne called the roll and a quorum was established.

**III. BOARD OF ESTIMATE & TAXATION - BUDGET DELIBERATIONS**

**A. CFO**

Mr. Ellis presented the budget for the CFO area, noting the salary adjustment allocated to the chief's area of \$136,000 that skews the overall percentage to a 62 percent increase, with \$135,000 of the \$146,000 or \$143,000 attributable to that adjustment and the only other change in Mr. Schmitt's area being \$7,200 for two years of salary increases and steps.

Mr. Schmitt thanked the department heads in the finance division for their phenomenal team and the work accomplished over the last year, including implementing the new timekeeping system UKG, completing the annual comprehensive financial report on time, implementing the collective bargaining agreements with all retroactive payments, nearing implementation of the new digital budget book, and advancing motor vehicle registration compliance that is generating revenue. Mr. Schmitt stated the budget increases are mainly in salaries and everything else is flat.

Ms. Yang asked about the part-time position, and Mr. Schmitt confirmed it is the grant coordinator working just under 50 percent time. Ms. Yang inquired where Lola is located, and Mr. Ellis stated she is in the management and budget section. Ms. Yang commented that Lola is vital.

Mr. Jellerette asked how many people are in the finance world, and Mr. Schmitt replied 50. Mr. Jellerette asked whether the CFO position could be considered for both the Board of Education and the city side and how many people Linda has on her team. Mr. Schmitt noted that work is combined between the two in finance and other areas and that services are shared, including the ERP system MUNIS and the phone system. Mr. Schmitt explained that the city and Board of Education operations are very different, with distinct functions, software, and needs such as desktop support for student Chromebooks on the Board of Education side versus police and fire emergency equipment on the city side, and that combining would not be as straightforward as in a private corporation.

Mr. Jellerette reiterated concerns about duplication of activities and consolidation, referencing a prior year when Tom Hamilton served as single CFO. Mr. Abrams requested documentation on the benefits and risks associated with consolidation of the functions discussed in the efficiency study over the last several years.

Ms. Smyth agreed with Mr. Abrams and Mr. Jellerette, noting research on best practices in other municipalities found no cases of shared CFOs in cities of their size and that documentation is needed.

Ms. Yang asked why the salary adjustment showed as negative in the previous year and flat this year. Mr. Ellis explained the negative was the 1 percent adjustment applied across all finance division salaries and allocated to the chiefs area last year, while this year the comparative requires a positive to reach the citywide salary lapse adjustment that is no longer pushed to departments. Ms. Yang confirmed understanding.

#### B. Tax Assessor and Revaluation

Mr. Ellis stated the tax assessor area is down \$16,000 or 1.3 percent year over year with the revaluation amount flat at \$20,000.

Mr. Gorman stated they gave back wherever possible to help the budget. Mr. Gorman noted two open positions had existed, one has been relinquished, and one remains unfilled; a long-term employee retired in December and new employees started in February at a significant salary reduction of approximately \$20,000 per year.

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Mr. Abrams asked whether the increase in printing and duplication and the decrease in accounting audit services represent a cleanup of line items or an actual significant change. Mr. Gorman explained the printing increase results from phase-in notices required every year for all property owners, continuing this year and next before returning to normal, and the auditing decrease results from an RFP that secured much better rates for personal property audits.

Ms. Yang thanked Mr. Gorman for coming in flat to below budget. Ms. Yang asked about the \$945,000 in wages and salaries and the number of people. Mr. Gorman detailed two clerks, three assessment generalists specialized in personal property, motor vehicle, and real estate, the assistant assessor Derek Barubi, and himself for a total of seven, with one position possibly vacating due to health concerns and total headcount including vacancies at nine, previously ten. Ms. Yang clarified the open positions, and Mr. Gorman confirmed nine total with one vacancy.

Ms. Yang asked about the gross-up on salaries and benefits off the base salaries. Mr. Schmitt stated they are working on the multiplier model, with pension costs still being finalized, and expect to have it nailed down tomorrow.

Ms. Yang asked for the number of motor vehicles, commercial properties, and residential properties. Mr. Gorman provided approximate figures of 77,000 cars that are growing, about 2,200 or 2,800 commercial accounts, and 29,636 total properties with approximately 26,000 residential. Ms. Yang requested a 5-year trend report showing units and gross values for motor vehicles, commercial, and residential segments including one year before the revaluation and growth rates. Mr. Gorman agreed to prepare it with Mr. Schmitt and Mr. Ellis. Mr. Abrams asked Mr. Gorman to send the report to Mr. Ellis to cascade to the full Board of Estimate and Taxation.

Mr. Ellis and Mr. Gorman discussed the revaluation, noting plans to begin accumulating funds next year for the 2028 revaluation, which will be a statistical reval requiring less expense.

Mr. Jellerette asked whether Mr. Gorman foresees a shift back toward commercial burden with new apartment projects. Mr. Gorman stated it is possible but no studies have been done yet, noting ongoing office space losses and residential values continuing to climb approximately 15 percent since the last revaluation. Mr. Schmitt added that natural growth showed residential up 0.69 percent and commercial up 0.94 percent, which is slight and negligible.

#### C. Tax Collector

Mr. Ellis presented the budget for the Tax Collector's Office, noting a bottom-line total of \$1.3 million, up \$40,000 or 3.2 percent over last year, with only three line items different from the previous year, primarily in salaries and decreases in the GS2 accounts.

Ms. Biagiarelli thanked the Board and confirmed that she and Assistant Tax Collector Mr. Palumbo were both online. Ms. Biagiarelli explained that year-to-year variances typically occur in non-tax-sale years. Fiscal year 2026 is a tax-sale year with the sale scheduled for July 2026, so most expenses for the sale fall in the current fiscal year. The 5259 account covers seed money for the tax sale, including title searches, legal notices, advertising, and mailings, all of which are fully recovered from properties that pay off. The account decreases next year because there will be no tax sale then; sales occur every two years. Similarly, the advertising account reflects statutory requirements to publish extensive notices for tax sales that routinely begin with 200 to 250 properties and generate \$5 million to \$7 million in revenue.

Ms. Biagiarelli stated that the Tax Collector's Office is responsible for approximately 90 percent of the City's operating revenue even in a non-tax-sale year. The office has maintained a steady headcount of eight employees for the last 26 years. Staff includes Ms. Biagiarelli, Mr. Palumbo as assistant, a delinquent collector, two administrative personnel, one staff member handling certificates of change, escrow accounts, real estate accounts, and liens, and a dedicated cashier. In addition to property taxes, the office collects approximately \$20 million annually in sewer use charges, IPP fees, the marijuana tax, and zoning violation and blight fines during tax sales. To improve efficiency, the office has expanded online services and will transition to a new online payment provider within the next two to three months. The City will absorb the fee for

electronic checks to encourage their use, enabling faster deposit of funds for investment, reducing mail and check fraud, and eventually lowering paper and envelope costs. Ms. Biagiarelli noted that the staff is highly experienced, with three individuals each possessing more than 30 years in the field, and the team continues to do more with less.

Mr. Abrams thanked Ms. Biagiarelli and the department for their hard work and the significant return they provide to the City. Ms. Yang asked how much revenue is raised in a tax sale. Ms. Biagiarelli replied that the office can raise whatever amount the Budget Office requires, with past sales ranging from \$2 million to \$9 million; this year's target is approximately \$7 million. After the second installment collection period, the delinquent list is rerun using dollar-amount criteria rather than years owed. Letters were sent in December to approximately 120 property owners, yielding nearly \$1.2 million collected to date. Liens will be filed the first week of April, with the sale scheduled for July 13.

Ms. Yang asked what it would cost to hire an outside firm to run the tax sale. Ms. Biagiarelli explained that outside firms typically charge \$5,000 per property, so for 200 properties the cost would be \$1 million. Ms. Yang commended the department for punching well above its weight, noting the strict enforcement that ensures taxes are paid on time.

Ms. Smyth added her appreciation for the remarkable job Ms. Biagiarelli does in getting results with no exceptions. Mr. Palumbo asked for statistics on last year's inclusion of blight and zoning liens in the tax sale. Ms. Biagiarelli reported that results fell short of expectations because blight and zoning liens follow a different process involving the Law Department to perfect them before turnover. Unlike tax liens, they are subject to negotiation, which can significantly reduce amounts after the sale process begins. She directed zoning and blight staff not to forward liens until they are perfected and there is no intent to reduce them, citing poor optics and the fact that taxes themselves are never negotiated. The office collected about 60 percent of the intended amount but was the first municipality in Connecticut to use a tax sale for zoning violation fees, successfully collecting some liens outstanding for seven or eight years. Ms. Biagiarelli expressed appreciation for administrative support since 2003 and for the Board's consistent refusal to grant exceptions.

Ms. Smyth thanked Ms. Biagiarelli for outlining the challenges and stated she would follow up with the Law Department on enforcement matters related to quality-of-life issues that can also generate additional revenue. Ms. Yang asked for the actual amount collected on the first blight sale; Ms. Biagiarelli offered to follow up with the exact figure. Ms. Yang asked whether other liens, such as fire relocation expense reimbursements, could be sold through the tax sale. Ms. Biagiarelli replied that there is no statutory authority to do so; legislation similar to that obtained for zoning liens would be required. Ms. Yang also asked whether city excess property could be auctioned through the tax sale; both Ms. Biagiarelli and Mr. Palumbo confirmed that excess property sales are handled by a different department.

Mr. Jellerette thanked Ms. Biagiarelli and the department and confirmed the outside-firm cost estimate of \$1 million for 200 properties. He asked about the absorbed fees for electronic payments. Ms. Biagiarelli clarified that the City will absorb the electronic-check fee (reduced from \$1.25 to 25 cents under the new provider) while taxpayers continue to pay credit- and

debit-card fees; this supports the green initiative and faster fund availability. Mr. Jellerette asked about expected marijuana tax revenue. Ms. Biagiarelli stated that Mr. Schmitt has been tracking it at approximately \$30,000 per month, which Mr. Schmitt confirmed is very consistent. Mr. Palumbo noted that the new provider also secured a lower credit- and debit-card fee for taxpayers.

#### D. Accounting and Treasury

Ms. Lam discussed adjustments required from the collective bargaining agreements, including salary increases mostly at 3 percent, consolidation of vacation tables, and the change to weekly payroll for all employees from the prior mix of weekly and bi-weekly, increasing printing and processing costs.

Ms. Yang asked about the additional cost of switching to weekly payroll. Ms. Lam explained more advice printing, additional checks for part-time employees, and increased payroll personnel time for approvals, now processing 800 employees each week. Ms. Yang asked whether every city employee is now paid weekly, and Ms. Lam confirmed yes. Ms. Yang asked how much the adjustments increased over the prior baseline. Ms. Lam noted the majority is the 3 percent increase plus overtime. Mr. Schmitt added the estimate between fiscal years 26 and 27 is approximately \$6 million, netted against the \$3 million citywide lapse for a net impact of about \$3 million.

Ms. Yang asked Ms. Lam to describe the treasury function and how the city maximizes income from cash held most of the year. Ms. Lam explained treasury functions for both the city and Board of Education, relationships with multiple banks primarily for tax collector payments during tax season, U.S. Bank as advisor for investments and bond proceeds to track arbitrage and IRS compliance, and investments in the state STIF account using the Treasury rate.

#### E. Management and Budgets

Mr. Ellis presented his department, noting headcount of two, fully staffed with himself and Kimberly. Year-over-year the budget is down \$7,000 or just under 2 percent from small items such as membership and dues, business expense, and mileage. The main item is IT software primarily for the city-side digital budget book covering operating and capital budgets, with the Board of Education paying its own portion of ClearGov. Part-time salaries cover Lola.

Ms. Yang thanked Mr. Ellis for leading the charge and showing a decrease.

#### F. Purchasing and Central Services

Ms. Conners presented, noting a team of four with no additional headcounts planned. The largest increase is in salary wages. Incremental changes occurred between purchasing and central services accounts, such as moving the city PO Box cost to central services. The main expenditure is IT software for the e-procurement system used for all solicitations.

For central services, the PO Box cost was moved there with no control over federal rate increases paid in October. Central printing is minimal. Telephone costs were aligned to recent actuals. Everything else was kept flat.

Mr. Ellis asked about the recent switch of copier service and devices citywide and whether savings or efficiencies have been realized. Ms. Conners explained consolidated billing processed by purchasing, with cost per machine and per-page printing down compared to the prior provider, though printing volume is not controlled by the department.

Ms. Smyth asked why subscription and membership services are down significantly, recalling reliance on them for tracking regulations. Ms. Conners explained the prior Bonfire system cost had been held in that account and was moved to the IT software account; the account still covers the required newspaper subscription for advertising solicitations per purchasing guidelines, with ads retained for records.

#### G. Information Technology

Mr. Ellis noted that this is the last section of the night and that Ms. Liu has two sections here, although not really two, as GIS has been combined with IT for economies of scale. Some actuals were cleaned up this year, but IT overall is up \$276,000 over the revised budget for a total increase of just under 7 percent. It is relatively flat with the exception of a few of her larger line items. Mr. Ellis turned the floor over to Ms. Liu.

Ms. Liu thanked Mr. Ellis and greeted everyone. She used the opportunity to briefly introduce the City's IT department and the services it provides and supports. The department currently has 13 full-time staff members with two vacant positions and is organized into four teams: desktop support and system administration, network engineering, programming and database, and GIS. The department manages and maintains a wide range of technology services across more than 14 City locations and over 30 City departments, including City Hall, police headquarters, six fire stations, two libraries, the health building, the DPW transportation garage, and the newest addition, the community center at 98 South Main Street.

The team supports many critical systems and services, including the phone system, network infrastructure, email, computers, mobile devices, virtual servers, vendor software applications, internet and intranet applications, database management, network monitoring, cybersecurity tools, data storage, backup and recovery systems, and many of the City's digital services that residents rely on every day. Ms. Liu stated that the department understands it is spending residents' hard-earned tax dollars, so it regularly reviews the technology market to find solutions that are both cost-effective and reliable in order to keep costs down and continue to provide the best possible service to the City.

Ms. Liu focused on the three items that represent the big changes. The first is the IT hardware increase. In October 2025, after 20 years of leasing managed fiber from a third-party vendor, the City launched its own fiber network. Ms. Liu thanked the TMP department for partnering with IT to make this fiber connection possible; in return, IT now monitors their traffic, creating a win-win partnership. This year additional money was allocated for network-related hardware and Wi-Fi access points to enhance productivity and connectivity throughout the entire City. The most recent example is the new community center, which was connected using the City's fiber network with a one-time fiber cost under \$5,000. Ms. Liu explained that fiber is like a pipeline; once the main connection is made, the network team connects all endpoints. Owning the fiber gives the City the ability to extend it to any new building with very low one-time cost. While

TMP has noted that the oldest fiber in Connecticut is over 42 years old, Ms. Liu believes a one-time installation will last at least 20 years. This represents a significant long-term savings and helps make the City a smart city.

The second item is the IT software increase. The rule for software is that if it covers the City or multiple departments as a whole, it falls under the IT software operating budget. Ms. Liu exported a list this morning showing that IT manages a little over 100 software applications. The increase is due to the addition of a new citywide permitting software and an ADA compliance tool for the City website.

The third item is the IT cybersecurity increase. Cybersecurity is one of the department's top priorities. Cities across the country are frequently targeted by cyberattacks, and the threats are becoming more advanced, including those using artificial intelligence. As a city government, neighbors and cities across the United States have already been attacked. There is no way a human being can watch over these attacks and determine the next steps with the department's current ability. The technology environment today is far more complex than in the past. The department must continue upgrading its security tools and systems to protect the City's network and data. Additional monitoring tools have been added to improve network visibility and strengthen the overall security posture. These tools help detect issues early so the City can respond faster and better protect its property and information. Overall, the department continues to improve technology, standardize, and automate wherever possible. Technology changes quickly, so IT must keep moving forward, and staff constantly learn new tools and systems to keep the technology safe and running smoothly. Sometimes new systems require an adjustment, and improvements are necessary to keep the City secure and reliable. Ms. Liu pointed out that IT is often a behind-the-scenes function; when everything works well, people might not notice it, but that means the team is doing its job maintaining the network, servers, and systems every day. She gave a big shout-out to the IT team, noting that it is not a one-person job but teamwork. Ms. Liu stated she is happy to answer any questions.

Mr. Abrams thanked Ms. Liu. Ms. Smyth thanked Mr. Abrams and Ms. Liu. She referenced the efficiency study from four years ago, noting that the consultants were struck by how well the City does despite being considered pretty short-staffed and were quite impressed. They really stressed the importance of investing in IT and hiring a chief information and security officer, something the City has struggled to do because of the cost. Ms. Smyth observed that Ms. Liu has worked hard to cobble together smaller investments such as the fiber network and cybersecurity. She asked how Ms. Liu feels the department continues to struggle to meet the demands, given that technology is always changing and AI is making it really challenging. Ms. Smyth asked what Ms. Liu's "fantasy" would be if she could really have what she felt she needed to boost the department and keep up with the times, noting that it is not something that can be funded right now but something the City needs to prepare for.

Ms. Liu replied that she really wants to have a cybersecurity person within the department. The department has a lot of monitoring tools that split up reports, but an experienced cybersecurity person would be able to connect the dots and determine what is important versus a false positive. The team is small and tight, with everyone running around doing their jobs. Focusing on reading all the reports and pop-ups is essentially one person's job, and Ms. Liu is struggling to do it

while also being part of the cybersecurity team. She does not want her team to take the fault if the City gets hacked—it is not a question of “if” but “when.” Even Microsoft, IBM, and the White House cannot say 100 percent that they will not be hacked. It is about how the City recovers. The department provides cybersecurity training and phishing tasks to bring up awareness, but cybersecurity has become big. Ms. Liu would like to fill a full-time position as an auditor or lookout, a totally separate person to oversee the cybersecurity part.

Ms. Smyth agreed that it is important to talk about this because it is something the City has to plan for. It has been discussed for a number of years and is certainly not something that can be addressed this year with everything else, but it is important and the City does not want to leave itself vulnerable. She thanked Ms. Liu and noted that she would speak with Mr. Schmitt about areas where savings can be found with policies as they start deliberations.

Before turning to Ms. Yang and Mr. Schmitt, Mr. Abrams followed up on the point from a different angle. He asked why the City looks at this as an insourced opportunity when there are a significant number of organizations that do managed security services quite well in both the public and private space. He encouraged the City to look at outsourced models versus insourcing, which would provide much greater resources and access to the most current information and reduce the associated costs. Mr. Abrams stated he would quite honestly think about outsourcing not just in IT but look at it in other areas as well.

Mr. Schmitt reminded everyone that, similar to some of the things the police department does, there are aspects and details of the IT system, especially cybersecurity, that the City does not want to divulge. He has some response to the point Mr. Abrams just made and offered that they could go into executive session either tonight or another night to talk in more detail, but he just wanted to be careful. Mr. Abrams agreed to take that discussion offline, noting that it is a very detailed conversation around NDAs and all of the other things that associate with being a managed service provider in that space. He said he is happy to discuss it with Mr. Schmitt but not this evening.

Ms. Yang stated that she wholeheartedly agrees with the entire conversation and thinks it is critically important. She offered the idea of involving Datto, a Norwalk cybersecurity company, noting that the patrons who gave the City Manresa maybe could be brought in to help. She suggested it as a thought for Ms. Smyth. Ms. Smyth replied that the McCords sold, so there is no direct connection, but she knows Datto does that work. Mr. Abrams added that there are many companies that do.

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Ms. Liu added that as a City the department has regular 9-to-5 working hours, but separate tech is not going to stay within office hours. One of the things that would be great is 24-7 monitoring service because attacks can happen at 3 a.m. while everyone is asleep. In this year’s capital request she is also asking for some money to explore that option. Mr. Abrams noted that is an important option and again another reason to consider outsourcing and managed services in this space.

Mr. Abrams pivoted and asked whether the IT department sets or has a citywide policy as it relates to AI utilization by the departments, Agentic AI, various AI platforms, etc. He was struck

by the fact that across all of the departmental discussions there has been no mention about using Agentive or other AI tools to drive efficiency and productivity. He asked if there is a citywide policy in that regard that stems from IT.

Ms. Liu replied that the department is putting together a citywide AI policy. Since the City is using Microsoft Office 365, all information will be natively protected under Microsoft Copilot. They have a quote for Microsoft Copilot at \$300 per employee per year. Even if it were given to 30 employees to enhance their ability to perform better, that would be about \$10,000. Not everyone needs AI support, and the cost is also on the City's side. They might give it a try for multiple departments because the health department and DPW engineers want it. Free AI tools risk uploading the City's information, which is definitely not wanted. If people are not given the tools, they will find another way, such as ChatGPT or Gemini, and jeopardize security. Microsoft Copilot is the one the department would suggest.

Mr. Abrams understood and submitted to Ms. Smyth that the City should aggressively accelerate its position in this regard. The opportunities for cost efficiencies that can offset \$10,000 could be found in about five minutes. Ms. Smyth absolutely agreed. She noted that the department has been talking about an AI policy, and the law department is already using AI very successfully and has really increased its efficiencies in a department that has been overwhelmed with work for so long. Ms. Smyth said DPW is the next area of focus because they would find some incredible savings; what can be done in the engineering field is extraordinary and definitely worth that investment. She is on it and knows nothing about it for herself but believes the departments can really grow efficiently.

Mr. Abrams stated there is a tremendous opportunity and encouraged Ms. Smyth to put a team together so it is not just falling on her. The opportunity for efficiencies and cost savings across so many City departments is obvious even to him, which means others can find even more. Ms. Smyth confirmed she got that and told Mr. Schmitt they are on it. Mr. Schmitt confirmed they are on it.

#### **IV. ADJOURNMENT**

**\*\*MR. KENDRICK CONSTANT MOVED TO ADJOURN THE MEETING.**

**\*\* THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at  
approximately 8 PM.

Respectfully Submitted,  
Courtney Baldwin  
Recording Secretary