

**CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
SPECIAL MEETING MINUTES – APRIL 15, 2026
VIA ZOOM VIRTUAL CONFERENCE**

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

OTHERS: Marsha Elbourne (Clerk), Jared Schmitt, Lunda Asmani, Tom Ellis.

I. CALL TO ORDER

The meeting was called to order by Mr. Abrams at 6:30 PM.

II. ROLL CALL

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

III. SUBMISSION AND PRESENTATION OF FYE 2027 REVISED OPERATING BUDGET PROPOSALS

A. City

Mayor **Barbara C. Smyth** provided opening remarks and expressed appreciation to the Finance Department, department heads, the Board of Estimate and Taxation, and the City Council for their continued collaboration in developing the revised operating budget.

Mayor Smyth stated that the City-side budget initially reflected an increase of over 10%. Departments were tasked with identifying reductions of up to 10%; however, she noted that achieving the full reduction was not feasible without negatively impacting essential services, including public safety. Through departmental review and financial adjustments, the City reduced the increase to approximately **8.5%**, resulting in a combined City and Board of Education increase of approximately **6.54%**.

Mayor Smyth outlined several key adjustments and cost-saving measures, including:

- Minor restructuring efforts and maintaining certain vacant positions
- Pension-related changes, including updated actuarial assumptions and funding at no less than 90% of ADEC
- Adjustments to the net tax levy
- Implementation of policy controls related to travel, meals, and office expenses
- A motor vehicle mill rate increase
- Increased fees within Parks and Recreation

Mayor Smyth emphasized that additional savings and revenue-generating opportunities will continue to be explored throughout the fiscal year. She also stated her support for the **4.9% Board of Education increase** approved by the City Council, noting that it maintains current service levels, supports students and staff, and reflects the lessons learned from the prior budget cycle.

Mr. Abrams then turned the presentation over to Mr. Schmitt.

Mr. Schmitt provided an overview of the revised operating budget and reviewed comparisons between the FY26 revised budget, the Mayor's original proposal, and the Mayor's revised proposal. He noted the following:

- The Board of Education increase to approximately **4.9%** represents an increase of approximately **\$2.25 million** over the original proposal
- The City-side increase was reduced from approximately **10.72% to 8.5%**, resulting in savings of over **\$4.5 million**
- The combined City and Board of Education increase was reduced from approximately **7.04% to 6.54%**, representing approximately **\$2.3 million in total savings**

Mr. Schmitt also reviewed the impact on taxpayers, including changes to the median tax bill by district under both the original and revised proposals. He summarized key categories of adjustments, including updated departmental spending projections, personnel-related changes, pension modifications, reductions in discretionary spending, and increased revenue through fees.

Mr. Schmitt further highlighted specific departmental adjustments, including reconciliations within the Fire Department related to maintenance and wages, as well as reclassification of certain recreation-related items. He noted additional across-the-board reductions in discretionary spending categories, including advertising, business expenses, conferences, and office supplies.

Discussion followed:

- **Mr. Jellerette** expressed appreciation for the reductions and inquired about the City's bond rating. Mayor Smyth stated she remains confident the City is moving in a positive direction, citing efforts to manage debt, maintain internal service funding, and exercise fiscal discipline.
- Mr. Schmitt confirmed that the **fund balance remains at \$7 million** and the **contingency at \$500,000**, and clarified that pension adjustments do not constitute skipped payments.
- Additional discussion addressed pension assumptions, the revaluation phase-in, and long-term fiscal considerations.
- **Ms. Yang** asked clarifying questions regarding prior-year Board of Education funding and the baseline used for calculating the current increase. Mr. Schmitt and Mayor Smyth explained that prior supplemental funding has been incorporated into the current baseline, with a portion offset by state funding.

- Discussion also addressed the **Internal Service Fund**, with approximately **\$14 million budgeted**, including funding to address an existing deficit and stabilize the fund moving forward.
- **Mr. Asmani** provided an update on Board of Education health insurance negotiations, noting that bids have been solicited and responses are pending.

B. Board of Education / Norwalk Public Schools

No separate formal presentation was delivered. Relevant information regarding the Board of Education budget was addressed during the City budget discussion.

IV. EXECUTIVE SESSION – PERSONNEL / RESTRUCTURING

The Board entered Executive Session to discuss personnel and restructuring matters as referenced in the budget presentation.

V. ADJOURNMENT

Mr. Abrams requested a motion to adjourn.

****MR. JELLERETTE MOTIONED TO ADJOURN.
THE MOTION PASSED UNANIMOUSLY.

Respectfully Submitted,
Courtney Baldwin
Recording Secretary