

**CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
REGULAR MEETING
VIA TELECONFERENCE
DECEMBER 4, 2023**

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ATTENDANCE: Ed Abrams, Chair; Kendrick Constant; Troy Jellerette; Artie Kassimis; Anne Yang

STAFF: Lisa Biagiarelli, Tax Collector; Henry Dachowitz, Chief Financial Officer; Irene Dixon, City Clerk; Thomas Ellis, Director of Management and Budgets; Sherelle Harris, Library Director; Steven Kleppin, Director of Planning and Zoning; James Travers, Director of Transportation, Mobility and Parking

OTHERS: Alan Dutton, Oak Hills Park Authority

Mr. Abrams called the meeting to order at 6:32 p.m.

Ms. Dixon called the Roll as indicated above. A Quorum was present.

1. APPROVAL OF MINUTES

November 6, 2023 – Regular Meeting

The following correction was made to page 2 – al should be all

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**** MR. KASSIMIS MOVED TO ACCEPT THE MINUTES AS CORRECTED
** MOTION PASSED UNANIMOUSLY**

2. SPECIAL APPROPRIATIONS AGENDA (Section A) None

2. TRANSFER AGENDA (Section B)

**** MR. KASSIMIS MOVED TO APPROVE THE TRANSFER AGENDA**

Mr. Ellis presented the first transfer request for \$7,000 for the Chief of Staff/City Clerk. Ms. Dixon explained that Stamford and Fairfield use something similar. She added that this is cost effective because they already use this Domaine platform.

Mr. Kleppin explained the next request for \$23,500 for Planning and Zoning. He was asked about the transfer to Architecture/Landscaping and said they have been using that account for re-writing expenses. Mr. Dachowitz suggested he contact Ms. Lam regarding the appropriate account.

Mr. Travers explained that Traffic, Mobility and Parking used to be a part of Public Works. This request is to move the three accounts from Public Works to Traffic, Mobility and Parking.

Ms. Harris explained the request from the Library to transfer \$15,000 from one account to another to cover the parking lease with the Eagles Club.

SECTION B

**CITY OF NORWALK TRANSFERS 2023-24
BOARD OF ESTIMATE AND TAXATION**

FISCAL YEAR 2023-24:

CHIEF OF STAFF/CITY CLERK:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-9600-5900	Contingency	01-1420-5742	IT Software	\$7,000

This transfer is to cover Freedom of Information (tracking, reporting, document hosting and dashboard).

Finance recommends approval.

PLANNING & ZONING:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-9600-5900	Contingency.	01-3730-5214	Messenger & Delivery Svc.	\$8,500
01-9600-5900	Contingency	01-3730-5254	Architecture/Landscaping	15,000
				\$23,5000

This transfer is to cover increased delivery charges for time sensitive documents and Planning & Zoning rewrite..

Finance recommends approval.

TRANSPORTATION, MOBILITY & PARKING:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-4031-5269	Other Repairs & Mtce.	01-3750-5269	Other Repairs & Maintenance	\$22,296
01-4031-5272	Training & Education	01-3750-5272	Training & Education	4,440
01-4031-5343	Traffic Signal Supplies	01-3750-5343	Traffic Signal Supplies	57,576
				\$84,312

This transfer is to reflect a budgetary move of Signalization from DPW to TMP.

Finance recommends approval.

LIBRARY:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-6200-5392	Books	01-6200-5265	Grounds and Outdoor Courts	\$15,000

This transfer is to cover the new lease for parking at the Eagles Club.

Finance recommends approval.

**** MOTION PASSED UNANIMOUSLY**

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4. **OTHER BUSINESS** (Section C)

1. Contingency Tracker.

Mr. Ellis presented the contingency tracker showing all of the requests. The current balance is \$730,700, but will be lower following this evening's requests.

Mr. Kassimis asked Mr. Dachowitz if he was comfortable with the balance being around half of the \$1.5 million they started with on July 1, 2023. Mr. Dachowitz noted they spent about half during the first half of the fiscal year and it has never been this bad during his time with the City, but they are ok.

A discussion took place about looking at each department's balance at various times during the fiscal year.

5. **ADDITIONAL INFORMATION** (Section D)

Financial reports

- Tax Collector's Narrative – September 2023
- Tax Collector's Report – September, 2023

Ms. Biagiarelli reviewed her report as follows:

As of the end of October 2023, having concluded the first four months of the fiscal year, we collected more than \$205 million against our \$375 million adjusted levy, or 54.81%. We collected 53.08% of our sewer use levy, nearly \$9.8 million, and 74.89% of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year, we ended October 2023 slightly ahead of last year for collection of taxes (0.57%) and sewer use (2.08%), and behind for the IPP fee (-2.25%).

Regarding prior years' collections, year to date through the end of October 2023, we continue to see the effects of transferred payments from prior years taxes to current taxes, in accordance with court stipulated judgments in property tax appeal cases. There is also a corresponding reduction in the current tax levy for the 2022 grand list, through October 2023, for the same reason. I have addressed this issue in greater detail in prior narratives.

Please note that the figures we report are net of refunds and credits. Prior narratives discussed the revised / corrected billing of 2022 grand list motor vehicle accounts that were incorrectly assessed in our July 2023 billing. There were more accounts involved than we originally anticipated, and in the end, more taxpayers owed additional amounts,

because their assessments were originally too low, rather than too high. Revised bills were sent, and taxpayers also received an explanatory letter from the Assessor's office. Taxpayers who owed additional or revised amounts were given until Tuesday, October 10 to pay their revised amounts without interest penalty. There were also approximately 1,500 taxpayers whose assessments were reduced as a result of the revised billing; those taxpayers are either receiving a credit on a future bill in July 2024, or are applying now for a refund. Our office continues to accept and process refund applications; these appear on the "claims" report that is submitted monthly to the Finance and Claims Committee of the Common Council. Refunds related to the revised billing bear a notation indicating "assessment change."

Our third-party collection agency that bills on our behalf for suspended motor vehicle accounts has now been billing for approximately eleven months. I will provide a recap on their activities in next month's narrative. We are also working on a wage garnishment for City and Board of Education employees who owe past due taxes, and are preparing to work with the Department of Health when health permits renew at the beginning of the calendar year 2024. Taxpayers owing past due business personal property taxes more than one year in arrears must pay those back taxes before being issued a health permit or renewal.

We have also begun working on our July 2024 tax sale, and have identified more than 100 properties that stand to be included in the sale. We mailed preliminary letters to those property owners this week. The sale date is Monday, July 22, 2024. We will provide more information about this initiative in the coming months.

Later this month, we expect to initiate the second installment billing of the 2022 grand list, along with the 2022 supplemental motor vehicle tax billing. We expect to have all these bills in the mail by the second week of December 2023 at the latest, possibly sooner. Timing depends in part on the Assessor's division, as my division is dependent upon the Assessors for billing data. It is our hope to mail earlier rather than later. I will continue to keep all stakeholders advised of our progress.

Mr. Jellerette asked about the revaluation letter. Mr. Dachowitz will touch base with the Tax Assessor, Mr. Gorman. He noted there have been information sessions for residents that have been helpful. Ms. Biagiarelli added that typically the letters offer a comparison; however, she cautioned residents from trying to calculate their new taxes because the mill rate has not been established.

- Oak Hills Park Financials – September 2023

Mr. Dutton reviewed the financials as follows:

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Oak Hills Park Authority
October 2023 Financial Commentary

Operations Updates:

- Golf revenue rounds, cart rounds and Discount ID cards are all performing above budget for the first four months of FY24. September was below budget due to several weekends with heavy rain.
- OHPA plans on making substantial capital improvements throughout the course of this new fiscal year and has already spent \$126k 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 \$79k and we ended September with a \$892k cash balance which includes \$43k in the capital reserve bank account.
 - Revenue was over-budget by 80k thanks to strong golf and Outings rounds.
 - Expenses were flat compared to budget.
- OHPA made \$57k in repayments to the City for the first four 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, \$225k 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 in the final stages of partner review.

Mr. Dutton gave an update on the restaurant at Oak Hills and said the dissolution agreement has been agreed upon and Dry Dock's last day will be January 7, 2024. It was an amicable agreement.

A search committee has been formed and they are working with the City to create an RFP. The Committee anticipates having three meetings.

Mr. Jellerette asked about the unlimited golf option for next year. Mr. Dutton said they will offer it again this year and will limit it to 50.

The remainder of the agenda items are for informational purposes.

- Year-to-date Capital Budget Report – FY 2023-24

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- Year-to-date Operating Expenditure Report – FY 2023-24
- Year-to-date Operating Revenue Report – FY 2023-24
- Police Wages FY 2023-24
- Fire Wages FY 2023-24
- Public Works Wages FY 2023-24
- Year-to-date BOE Operating Expenditure Report FY 2023-24

The next meeting will take place on January 8, 2024.

Mr. Abrams wished everyone happy holidays.

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

There was no further business, and the meeting was unanimously adjourned at 7:06 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services