

**CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
REGULAR MEETING
NOVEMBER 4, 2024**

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

Members of the public may call in to participate. Callers will not be able to see the meeting participants. All participants will be muted upon entering the meeting. To speak, dial *9 on the phone and you will be called on by the host of the meeting during the public comment section. All speakers must state their name and address. Comments must be on a topic on the agenda, and are limited to three minutes.

Anyone disrupting the orderly conduct of the meeting, including by using threatening, hateful, or sexually-explicit language, will be removed. Please find the information using the link above.

Members of the public who wish to provide "live comments" may also use the Zoom meeting platform. All participants will be muted upon entering the meeting. To speak, click the "raise your hand indicator" and you will be called by the host of the meeting during the public comment section. All speakers must state their name and address. Comments must be on a topic on the agenda, and are limited to three minutes. Anyone disrupting the orderly conduct of the meeting, including by using threatening, hateful, or sexually-explicit language, will be removed. Please find the information using the link above.

Members of the public who wish to provide public comment are encouraged to submit those via email in advance of the meeting. For these comments to be included into the record, they must be submitted by 12:00 p.m. the day of the meeting. Please email (Tom Ellis) at (Tellis@norwalkct.gov) with the subject line "Public Comment" to provide written public comment prior to the meeting.

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

STAFF: Lisa Biagiarelli, Tax Collector; Irene Dixon, City Clerk; Mikey Docimo, Administrative Manager, Norwalk Police Department; Thomas Ellis, Director of Management and Budgets; Thomas Livingston, Chief of Staff; Jared Schmitt, Chief Financial Officer; James Travers, Director of Transportation, Mobility and Parking

OTHERS: Denise Brown, Oak Hills Park Authority; James Guiliano, Construction Consulting Group

Mr. Abrams called the meeting to order at 6:30 p.m.

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

1. APPROVAL OF MINUTES

October 7, 2024 – Regular Meeting

**** MR. KASSIMIS MOVED TO APPROVE THE MINUTES AS PRESENTED
** MOTION PASSED UNANIMOUSLY**

2. SPECIAL APPROPRIATIONS AGENDA (Section A) None

3. TRANSFER AGENDA (Section B)

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

Mr. Ellis presented the following transfer agenda requests. A discussion took place regarding the number of EV vehicles purchased by the City of Norwalk. Mr. Kassimis asked if the public is charged to use the charging stations and if the City receives income from allowing people to use the charging stations. Mr. Ellis will reach out to Ms. Valadares.

Mr. Travers announced that the department was just awarded a \$14 million grant to turn Martin Luther King Drive into an urban boulevard. He described the upcoming grant funded projects.

FISCAL YEAR 2024-25:

OPERATIONS & PUBLIC WORKS:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-4045-5462	Centralized Fuel	01-4045-5258	EV Charge – Operations	\$3,000
01-4045-5462	Centralized Fuel	01-4045-5249	EV Charge – City Hall	2,000
01-4045-5462	Centralized Fuel	01-4045-5250	EV Charge - Public	10,000
				\$15,000

This transfer is to cover EV charging station expenses.

Finance recommends approval.

ECD - TMP:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-9600-5900	Contingency	01-3750-5110	Wages & Salary - Regular	\$50,000

This transfer is to cover Six month salary for the newly hired TMP Project Manager.

Finance recommends approval.

**** MOTION PASSED UNANIMOUSLY**

4. OTHER BUSINESS (Section C)

Mr. Ellis updated the Board of the Contingency balance. They started the year with \$2.6 million and the current balance is \$2.5 million. The contingency is substantially high due uncertainty regarding union labor negotiations.

Rollover request

**** MR. KASSIMIS MOVED TO APPROVE THE FOLLOWING ROLLOVER REQUEST FROM THE NORWALK POLICE DEPARTMENT**

City of Norwalk
FYE 2024 => FYE 2025 Operating Budget Rollover Request

Division: Police Dept.
 Submitted by: Mickey Docimo
 Date: 10/1/2024

#	FYE 2024				FYE 2025				Reason
	"FROM" DEPARTMENT	"FROM" ACCOUNT	"FROM" ACCOUNT NAME	"FROM" ACCOUNT AVAILABLE	"TO" DEPARTMENT	"TO" ACCOUNT	"TO" ACCOUNT NAME	ROLLOVER AMOUNT	
1	Uniform Patrol	013022-5329	Other Operating	\$ 8,607.59	Vehicle Maint	013053-5269	Other Repair	\$ 16,758.15	For delayed repairs to marine vessels and delayed training initiatives on entry personnel.
2	Uniform Patrol	013022-5322	Chemical, Lab	\$ 995.00	Training	013042-5327	Firearm Supplies	\$ 12,259.64	Funds needed to rollover for firearm supplies that could not be obtained during last fiscal year due to supply chain issues
3	Marine Unit	013023-5333	Machinery & Equip.	\$ 1,121.60	Uniform Patrol	013022-5329	Other Operating	\$ 17,801.00	Delayed reimbursement for bullet proof vest program
4	Comm. Police	013026-5258	Other Professional	\$ 3,364.98					
5	Special Services	013035-5269	Other Repair	\$ 1,473.98					
6	Training	013042-5272	Training	\$ 1,195.00					
7	Training	013042-5327	Firearm Supplies	\$ 12,259.64					
8	Administration	013051-5271	Clothing & Uniforms	\$ 17,801.00					
9									
10									
11									
12									
13									
14									
15									
TOTAL				\$ 46,818.79				\$ 46,818.79	

Mr. Ellis introduced the request and Mr. Docimo presented the request.

**** MOTION PASSED UNANIMOUSLY**

5. ADDITIONAL INFORMATION (Section D)

ew School Construction

Mr. Schmitt said a monthly report will be included in the monthly meeting packets. A cash flow tracker for both school projects will be provided on a quarterly basis. He explained the South Norwalk school is reimbursed at 60% and the new Norwalk High School is reimbursed at 80% for items that are reimbursable.

Mr. Jellerette said showing the percentage of completion would be helpful. Ms. Yang asked to show the plus and minus in black and red.

Mr. Guiliano provided a construction update. He noted that eminent domain negotiations are ongoing, but will not delay the project.

Financial reports

- Tax Collector's Narrative – September, 2024
- Tax Collector's Report – September, 2024

Mr. Camacho left the meeting at 7:00 p.m.

Ms. Biagiarelli highlighted her report as follows:

To: Mayor Harry Rilling; Board of Estimate and Taxation; Finance and Claims Committee
From: Lisa Biagiarelli, Tax Collector
Date: October 16, 2024
Re: Tax Collector's Narrative for September 2024 End of Month report

As of the end of September 2024, for the first three months into our fiscal year, we collected more than \$198 million against our \$367 million adjusted levy. The net adjusted levy is already significantly reduced from the original budgeted levy by nearly \$2 million, primarily due to credits resulting from stipulated judgments in adjudicated property tax appeal cases related to the 2018 (prior) revaluation. As of the end of September 2024, our current collection rate was 54.04%. We also collected 50.36% of our sewer use levy, more than \$9.5 million, and 65.82% of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year, we ended September 2024 very slightly behind last year for collection of taxes (-0.37%), sewer use (-2.58%), and the IPP fee (-5.65%).

We also collected an additional \$4.2 million in past due taxes, interest and fees during the first three months of the fiscal year. This amount is (net) \$4.6 million more than what had been collected in back taxes during the same period last fiscal year. The increase is due to the activity involved in the tax sale. These figures are net of refunds and credits; in the prior fiscal year a sizeable portion of our past due collections were basically consumed by credits, as noted above.

Our third-party collection agency continues to bill on our behalf for suspended motor vehicle accounts. Through the end of September 2024, in conjunction with their efforts, we have collected \$1,143,745 in past due motor vehicle taxes and interest due to the City. This agency's fees are charged in addition to the taxes and interest due to the City and are paid by the taxpayers who owe the past due bills; we collect what is due to us in full.

Our tax sale was held on Monday, September 9, 2024. Our targeted collection for this sale was originally \$4.5 million, but we moved the sale forward, and increased our targeted goal. Ultimately we collected more than \$6.5 million directly on tax sale properties. Work on the sale began in November 2023 and is ongoing, even though the day of sale has passed.

Out of the original 225 properties included in the sale, 212 paid in full prior to the day of the sale. On the day of the sale, we were left with 7 properties. Six owners or parties in interest filed for bankruptcy; we had to adjourn the sale of those six properties and will pursue a sale when the owners are no longer under the protection of the bankruptcy court. Of the seven properties that sold, we were unable to collect on two, because the successful bidder failed to consummate the sale. Although there were other bidders on these properties at the sale, none of those individuals were willing to step in and consummate. We will offer these two properties again when we pursue those who filed for bankruptcy protection. There were more than 50 registered bidders at the sale, and on some properties, nearly 40 individuals were bidding. Bidders who fail to perfect their bid lose their \$5,000 deposit and are precluded from bidding at future Norwalk tax sales.

The tax sale website remains up: <https://storymaps.arcgis.com/stories/00d984cac70d4ae49f41a8936c0c638f>
This site also can be reached from the tax collector's home page on the city website. This site, and the boards in

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the City Hall lobby, will remain up for about another four weeks, as we still have numerous post-sale obligations under the statute, including additional mailings and notices to publish in the newspaper.

Owners of the sold properties have six months from the date of the sale to redeem their properties by paying off the bidders. The owners retain all rights to their property for six months from the date of the sale. The last day to redeem is Monday, March 10, 2025. In order to redeem, they need to pay the original bid amount, which covered all taxes, charges and fees due to the City; plus interest at the rate of 1.5% per month from the date of the sale on the winning bid (purchase price). One of the five sold properties has already been redeemed.

If the property is not redeemed, I file a deed in the name of the bidder on Tuesday, March 11, and the bidder becomes the new owner then. The City then takes the overbid on the property and delivers it to the Superior Court for distribution. The City does not make a "profit" on tax sale property, regardless of what it sells for.

The primary purpose and intent of the tax sale is to collect past due taxes - not to offer properties for sale or to redistribute property ownership. The 2024 tax sale was our 10th sale since 2003. We have collected a cumulative total of more than \$49 million on properties directly included in tax sales; this does not include ancillary collections on properties not included in the sales that were nonetheless brought current due to publicity surrounding the sale initiatives.

More effective tax collections and higher current and back collection rates allow policy makers to set lower mill
November 4, 2024
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Mr. Abrams congratulated Ms. Biagiarelli on the successful tax sale. She noted that a lot of people were involved.

- Oak Hills Park Financials – September, 2024

Ms. Brown reviewed the following report:

Oak Hills Park Authority **September 2024 Financial Commentary**

Operations Updates:

- Golf revenue rounds, cart rounds, and Discount ID cards performed above budget for the first quarter of FY25.
- Tee Time utilization remained high through September, with above average golf cart rentals due to high number of rounds and high temperatures in July-Aug.
- We are in our fourth year (of five) in our cart fleet lease and are seeing some expected wear and tear and more electricity usage than expected. However, the lithium batteries are holding up better than the standard batteries in previous leases.

TD Financial Highlights:

- FY25 YTD net operating income was over budget by \$96k and we ended August with over a \$1 mil cash balance which includes \$57k in the capital reserve bank account.
 - Revenue was over-budget by \$96k thanks to strong golf rounds.
 - Expenses were flat vs. budget.
- OHPA made \$50k in repayments to the City for the first three months of the fiscal year.
- OHPA plans on making substantial capital improvements to our bunkers in FY25, but in the first three months we made expenditures for equipment and some improvements to structures.

Other:

- As part of our initiative of investing and diversifying excess cash, we continue to have money spread out among three banks in various types of interest-bearing accounts.
- The year-end financial audit fieldwork took place in July without incident. Audit Report is in the final review stage and is expected to be issued shortly.

The remainder of the agenda items were for informational purposes.

- Year-to-date Capital Budget Report – FY 2024-25
- Year-to-date Operating Expenditure Report – FY 2024-25
- Year-to-date Operating Revenue Report – FY 2024-25
- Police Wages FY 2024-25
- Fire Wages FY 2024-25

- Public Works Wages – FY 2024-25
- Year-to-date BOE Operating Expenditure Report FY 2024-25
- Year-to-date Budget Expenditure Report by Division -2024-25

The Board discussed and agreed to continuing to receive monthly written reports and reducing the number of monthly presentations to a quarterly basis. Mr. Ellis and Mr. Schmitt will advise the Board in the event things are not on track.

**** MR. KASSIMIS MOVED TO ADJOURN**

**** MOTION PASSED UNANIMOUSLY**

There was no further business and the meeting was unanimously adjourned at 7:11 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services