

**CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
REGULAR MEETING
VIA TELECONFERENCE
AUGUST 7, 2023**

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ATTENDANCE: Mayor Harry Rilling; Troy Jellerette; Kendrick Constant; 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; Tina Fogel, Director of Personnel & Labor Relations; Fire Chief Gino Gatto

OTHERS: Alan Dutton, Oak Hills Park Authority

Mayor Rilling called the meeting to order at 6:40 p.m.

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

1. APPROVAL OF MINUTES

July 10, 2023 – Special Meeting

The following corrections were made to the minutes:

Add Mr. Abrams' name under attendance.

Ms. Yang will submit her comments regarding Oak Hills Park Authority.

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

2. Special Appropriations Agenda (Section A) None

3. Transfer Agenda (Section B)

Chief Gatto reviewed the Fire Department's request for \$9,000.

**** MR. CONSTANT MOVED TO APPROVE THE TRANSFER AS REQUESTED
** MOTION PASSED UNANIMOUSLY**

Ms. Fogel reviewed the Human Resources and Personnel request for \$54,200.

**** MS. YANG MOVED TO APPROVE THE TRANSFER AS REQUESTED**

Ms. Yang asked if there was any opportunity to get a second bid for the administration.
Ms. Fogel said that is ultimately the plan.

**** MOTION PASSED UNANIMOUSLY**

SECTION B

**CITY OF NORWALK TRANSFERS 2022-23
BOARD OF ESTIMATE AND TAXATION**

FISCAL YEAR 2022-23:

FIRE DEPARTMENT:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-3121-5251	Med./Vet./& Dental Supp.	01-3152-5269	Other Repairs & Maintenance.	\$9,000

This transfer is to cover increased repair costs on vehicles due to inflation and supply chain issues.

Finance recommends approval.

FISCAL YEAR 2023-24:

HUMAN RESOURCES & PERSONNEL:

<u>From</u>		<u>To</u>		<u>Amount</u>
01-9600-5900	Contingency	01-0700-5858	Other Professional Services	\$54,200

The Personnel and Labor Relations Department is requesting a transfer of \$54,200.00. These funds will be used to pay our actuary, Cavanaugh MacDonald, for pension related functions. This transfer request is broken down as follows:

- \$35,000.00 for the set up and implementation of a pension calculation model. This will allow the City to transfer reliable data, via a secure portal, to the actuary in order for pension calculations and estimates to be conducted and verified.
- \$8,000.00 for the set up and implementation of yearly pension statements to all eligible members. This is something the City did previously, but for unknown reasons, stopped about seven (7) or eight (8) years ago. We believe this is a valuable service to our employees, will lessen the requests for pension estimates, and will allow staff to plan for retirement accordingly.
- \$11,200.00 for the FY24 pension calculations. In FY23, the City processed approximately thirty two (32) pensions. Based on a review of our population, we believe this will be approximately the same amount of pensions processed in FY24. The cost per pension calculation is Three Hundred and Fifty Dollars (\$350.00).

In the past, these functions were performed by the Benefits Manager. Due to the high volume of benefits and retiree issues the office deals with, having a qualified resource to perform our pension calculations with accuracy and fidelity will allow the Personnel and Labor Relations Office to focus on supporting the current employees and retirees and provide better and faster service.

Funding for this request will come from Contingency, which currently has a balance \$1,500,000 remaining for FYE 2024.

Finance recommends approval.

4. Other Business (Section C)

Ms. Dixon read the following Resolution:

RESOLUTION: Requesting a Special Capital Appropriation from the Norwalk Fire Department in the amount of \$10,727 to cover the increased costs for the purchase and upfitting of two Ford Ranger vehicles.

**** MS. YANG MOVED TO APPROVE THE SPECIAL CAPITAL APPROPRIATION REQUEST AS PRESENTED**

Chief Gatto explained the request noting that when they developed the budget in 2022, they put \$75,000 into the budget; however, the prices have since increased to outfit the two vehicles.

**** MOTION PASSED UNANIMOUSLY**

5. Additional Information (Section D)

Financial reports

- Tax Collector's Narrative – July 2023
- Tax Collector's Report – July 2023

Ms. Biagiarelli highlighted her report and explained that she was presenting the June numbers, because they were unable to close the month of July. Taxpayers were giving an extended period of time in which to pay their taxes. July's numbers will be completed by the end of the week.

Collections were very robust and most people paid on or before the due date. Mr. Jellerette asked if they were going to go back to check on the auto taxes that have already been paid to determine if the amount they were charged was correct. Mr. Dachowitz explained that most of those bills were correct. Mr. Dachowitz said they are working through the valuation and if people find there are any errors, a credit will be issued or they will receive a reimbursement check.

- Oak Hills Park Budget – June 2023

Mr. Dutton highlighted his report as follows:

General Notes:

1. Our FY2024 fiscal budget was finalized and approved in our June Authority meeting.
2. We've continued with our debt payments to the City of Norwalk as normal, paying down \$119k throughout the full fiscal year.
3. The year-end financial audit was scheduled for July 24, 2023. Fieldwork has been completed and the audit is going into review and report stages.

Financial / Operational Activity:

1. Month of June golf rounds and cart rounds performed well above budget and finishes out a fiscal year that regularly performed above budget.
2. Discount ID card sales which had just gotten back on track with budget in May, fell short of budget in the final month unfortunately. However, ID card purchases were sold at a 30% discount beginning July 6th as an incentive and have been performing very well.
3. Total golf rounds for the fiscal year are over 5k rounds, or 13%, above budget. Cart rounds are nearly 6% above budget.
4. Full fiscal year revenues are \$266k over budget driven by greater than expected revenue rounds. Full year expenses are \$94k under budget driven by operating with less staff than expected and keeping a careful eye on overall expenses.
5. Full fiscal year Net Operating Income is \$701k, which is \$360k over-budget and insures that we can make some much-needed capital investments into the park.
6. We ended the year with an unrestricted bank balance of \$612k as well as a capital reserve cash balance of \$33k. The reserve can only be used for capital improvements to the structures on the course.
7. This is our second fiscal year in a row that we did not have to utilize our Line of Credit.

Mr. Dutton noted it was a successful year. Mr. Jellerette said the numbers were good and the course is in great shape. He asked Mr. Dutton if he is working with Mr. Dachowitz regarding the cash. Mr. Dutton explained that Denise Brown is their new treasurer of the Board and they can't invest anything with the City of Norwalk. He added that they put together various reports and should have a formal proposal.

The remainder of the agenda is for informational purposes.

- Year-to-date Capital Budget Report – June -FY 2022-23
- Year-to-date Capital Budget Report – July FY 2023-24
- Year-to-date Operating Expenditure Report – June -FY 2022-23
- Year-to-date Operating Expenditure Report July – FY 2022-23
- Year-to-date Operating Revenue Report – FY 2022-23
- Year-to-date Operating Revenue Report – FY 2023-24
- Police Wages FY 2022-23
- Fire Wages FY 2022-23
- Public Works Wages FY 2022-23
- Public Works Wages – 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 2022-23
- Year-to-date BOE Operating Budget Expenditure – FY 2023-24

Mr. Jellerette said he was very happy to read about the City's AAA bond rating. Mayor Rilling said everyone worked together to be fiscally responsible. The City has held its AAA rating for 23 years in a row. In response to a question by Mr. Jellerette, Mr. Dachowitz explained that the difference between AA and AAA rating can be between $\frac{1}{4}$ to $\frac{1}{2}$ a percentage point.

Mayor Rilling said that at the end of the fiscal year, the City is going to come out favorable, thanks to the department heads.

Mr. Ellis asked about scheduling a meeting to address a special capital appropriation. Mayor Rilling asked him to send a note to everyone to be sure they can find a date where they will have a quorum.

**** MS. YANG MOVED TO ADJOURN**
**** MOTION PASSED UNANIMOUSLY**

There was no further business, and the meeting was unanimously adjourned at 7:10 p.m.

Respectfully submitted,
City of Norwalk
Board of Estimate and Taxation
Regular Meeting
August 7, 2023
Via Teleconference
Page 7

Rosemarie Lombardi
Telesco Secretarial Services