

**CITY OF NORWALK
BOARD OF ESTIMATE AND TAXATION
REGULAR MEETING
APRIL 3, 2023
VIA TELECONFERENCE**

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ATTENDANCE: Ed Abrams, Chair; James Frayer; Troy Jellerette;
Kendrick Constant (6:50 p.m.); Anne Yang (6:57 p.m.)

STAFF: Lisa Biagiarelli, Tax Collector; Irene Dixon, City Clerk; Thomas Ellis, Director Management and Budgets; Fire Chief, Gino Gatto; Police Chief James Walsh; Mickey Docimo, Norwalk Police Administrative Manager; James Travers, Director of Transportation, Mobility and Parking; Alan Lo, Building and Facility Manager; Neil Rennie, Property Manager; Ralph Kolbe, Senior Engineer; Vanessa Valadares, Chief of Operations and Public Works

OTHERS: Alan Dutton, Oak Hills Park Authority; Eric Rains and Matthew Seebeck, Norwalk Parking Authority

Mr. Abrams called the meeting to order at 6:31 p.m.

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

1. APPROVAL OF MINUTES

**** MR. JELLERETTE MOVED TO APPROVE THE MINUTES AS PRESENTED**

MARCH 6, 2023 – REGULAR MEETING

MARCH 22, 2023 – PUBLIC HEARING

MARCH 28, 2023 – SPECIAL MEETING

**** MOTION PASSED WITH ONE (1) ABSTENTION (MR. KASSIMIS)**

2. SPECIAL APPROPRIATIONS AGENDA (Section A) None

There were no special appropriations requested this evening.

3. TRANSFER AGENDA (Section B)

**** MR. KASSIMIS MOVED TO APPROVE THE FOLLOWING TRANSFER AGENDA REQUESTS:**

SECTION B

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

FISCAL YEAR 2022-23:

Police Department:

From		To		Amount
01-3022-5329	Other Operating	01-3053-5731	Cars & Vans	\$20,000.00
01-3023-5258	Other Professional Services	01-3053-5731	Cars & Vans	\$30,000.00

This transfer is to cover expenditures for police vehicle accessories. Supply chain issues and inflation are major causes.

Finance recommends approval.

Fire Department:

From		To		Amount
01-3120-5110	Wages & Salary – Regular	01-3120-5331	Fuel & Fluids	\$32,144.00

This transfer is to cover increased heating fuel costs from Sprague (vendor), funds needed for balance of FYE 2023.

Finance recommends approval.

From		To		Amount
01-3120-5110	Wages & Salary – Regular	01-3152-5332	Motor Vehicle Parts	\$90,000.00

This transfer is to cover parts costs, invoices are up nearly 100% year due to inflation and part shortages.

Finance recommends approval.

Ops & PW – Building Management

From		To		Amount
01-9600-5900	Contingency	NEW - 5266	Buildings	\$5,000.00

This transfer request from Contingency is to cover maintenance costs for newly acquired building at 1 Meadow Street Extension.

Finance recommends approval.

From		To		Amount
01-4071-5110	Wages & Salaries	Misc - 5244	Gas	\$50,000.00
01-9600-5900	Contingency	Misc – 5244	Gas	\$81,000.00
01-9600-5900	Contingency	Misc – 5246	Heating Fuel	\$46,297.04

This transfer request from Contingency is to cover increased Gas and Heating Oil costs citywide. Line item and department level detail for the transfers “to” in attached transfer forms. Total from Contingency for this transfer is \$127,904.72.

Finance recommends approval.

Police Department:

Chief Walsh reviewed the request and noted the Police Department continues to have issues with the supply chain. He explained that they placed an order with Ford, but they no longer build that specific car. They had to improvise and went to a Chevy dealer and cancelled the order with Ford. He said that it takes a long time to outfit the cars. This will be this year's fiscal year expense.

Fire Department:

Chief Gatto reviewed his requests and noted that parts have gone up in price 100%.

Ops & PW – Building Management:

Mr. Lo reviewed the request and said that with Hatch & Bailey leaving the site, they need to cover maintenance and utility bills for the rest of the fiscal year.

Mr. Ellis said Finance recommends taking the money out of contingency. He added that this is the first contingency request this year.

Mr. Rennie said that heating fuel and natural gas have gone up in price.

**** MOTION PASSED UNANIMOUSLY**

4. OTHER BUSINESS (Section C)

a. Appointment of Auditors to Audit FY 2022-2023

Mr. Ellis reviewed the request.

Mr. Constant joined the meeting at 6:50 p.m.

**** MR. FRAYER MOVED TO APPROVE THE APPOINTMENT OF AUDITORS TO
AUDIT FY2022-23**

Mr. Jellerette asked if this was the original contract. Mr. Ellis said this is for a general audits and the numbers are in the CFO's line for audit services. Mr. Jellerette said he would have liked to have seen the numbers. Mr. Abrams asked if they should table this item. Mr. Jellerette said he did not want to table this, because it has to be done, but would like better clarification.

**** MOTION PASSED UNANIMOUSLY**

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b. Approval of the FY 2023-2024 WPCA Budget

**** MR. KASSIMIS MOVED TO APPROVE THE FY2023-2024 WPCA BUDGET**

Mr. Kolb discussed the WPCA Enterprise Zone. On February 21st, their board of Directors approved a 3.5% rate increase. He described the enhancements to the system.

Ms. Yang joined the meeting at 6:57 p.m.

Mr. Kolb reported that Norwalk is set to receive a credit for about \$50,000 from the State for nitrogen removal.

Mr. Jellerette asked about the usage and capacity. Mr. Kolb explained that 64% of total capacity is being used. There is a 90% threshold where the City would have to submit a plan. He noted that the new fixtures in the new apartments send less flow. Mr. Jellerette asked Mr. Kolb about how many days they experienced run off into the Sound. Mr. Kolb said that last year they had one event that lasted for 45 minutes.

**** MOTION PASSED UNANIMOUSLY**

c. Approval of the FY 2023-2024 Norwalk Parking Authority Budget

**** MS. YANG MOVED APPROVAL OF THE FY 2023-2024 NORWALK PARKING AUTHORITY BUDGET**

Mr. Travers reviewed their request and said they continue to be in a challenging environment. They are starting to see an uptick in Metro North ridership. Next year, they will look at increasing personnel at the train station. He said that in the last year, they made significant infrastructure improvements to the façade at the Yankee Doodle garage. They will also be updating the parking meters that take credit cards.

Mr. Travers reported that they will be looking at a new gating system at the Maritime garage, because the systems are failing. That work will come out of this budget.

Ms. Yang questioned the enforcement. She noted that the financials show \$676,027 in revenue from parking meters in the coming fiscal year and nearly \$1.3 million in violations. She noted that \$1.3 million in violations revenue is high compared to overall revenue of \$6.6 million. Mr. Travers explained that the more time a ticket remains unpaid, the more likely it will not be paid.

Ms. Yang asked if an economic analysis has been made to determine if ticketing is a hindrance to the local economy. Mr. Travers said there has not been a study done. Ms. Yang said that from personal experience and from talking to others, that level of violations is a hindrance to the economic activity on Washington Street and Wall Street. She suggested doing a study.

Mr. Abrams said that was a legitimate comment, but pointed out that the BET doesn't manage line items in the Parking Authority's budget, but rather looks at it and decides whether it is fair and balanced overall. Ms. Yang said she made her comment relative to the disproportionate dollar amount of violations and the economic welfare of Norwalk and its businesses.

Mr. Jellerette asked about capacity at the South Norwalk garage. Mr. Travers said they have seen ridership up 70%. They have not met maximum capacity at the garage.

Mr. Jellerette asked about the average amount for a parking violation. Mr. Travers explained that it varies, but the common amount for a ticket is \$25.00 with a \$5.00 credit if it is paid on the same day. Mr. Travers explained that they have about an 85% collection rate.

Mr. Seebeck discussed the various violations and that they occur across garages and meters. Ms. Yang asked, if that was the case, could they have the violations broken out to determine the exact amount attributable to meters. Mr. Travers explained that they do not have the reporting capacity to do that with their system. Mr. Abrams asked Ms. Yang what the Board of Estimate would do with that information. She said that when she gets a ticket, it is highly automated and therefore the information should be available. Mr. Seebeck said the Parking Authority meets monthly and is open for public comment.

**** MOTION PASSED WITH ONE (1) ABSTENTION (MS. YANG)**

5. ADDITIONAL INFORMATION (Section D)

Mr. Kassimis left the meeting at 7:31 p.m.

Financial reports

• Oak Hills Park Budget – February 2023

Mr. Dutton gave an update on their February financials. They made their budget in February. Mr. Dutton gave an update on the restaurant and said they are negotiating a different lease arrangement. The first lease payment has been made.

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Mr. Dutton reported that they met with DSA and they agreed to open the restaurant Tuesday – Sunday during the months of April through October. The menu will be more of a golfer’s menu. They also agreed that if DSA wants to close the restaurant due to bad weather they will need to communicate to that to the Oak Hills Park Authority or the general manager.

- Tax Collector’s Narrative February 2023
- Tax Collector’s Report – February 2023

Ms. Biagiarelli reviewed her report as follows. She noted that at the time the packet was prepared, they had not yet closed the month of March.

As of the end of February 2023, having concluded the first eight months of the fiscal year, we had collected nearly \$353 million against our \$365 million adjusted levy, or 96.54%. We also collected 97.24% of our sewer use levy, an additional \$17 million, and 84.07% of the Industrial Pretreatment Program (IPP) fee billing on behalf of the WPCA. Compared with the prior fiscal year (February 2022) we are behind relative to taxes (-1.33%), slightly ahead relative to sewer use (.62%); and behind relative to the IPP fee (-5.75%). Due to the extended due date of the motor vehicle supplemental billing, payable by April 1, 2023, we did anticipate a drop in the February 2023 collection numbers as compared with the prior fiscal year, when that billing was payable by February 1 rather than April 1.

With regard to prior years’ collections, court stipulated tax credits and other adjustments beyond our control continue to erode prior years’ collections. From July 2022 through the month of February 2023, note that we show a net loss of \$985,239.91 in principal. As has been the case throughout this fiscal year, tax credits granted in adjudicated property tax appeal cases continue to affect our net year to date collection of revenue from prior years. We do show a net gain of \$560,456.05 fiscal year to date in prior years’ combined principal, interest and fee collections, as opposed to the net loss when looking only at principal.

In 2022, the Common Council approved the use of a third party collection agency to bill past due motor vehicle taxes for which we had no valid address. In November 2022, this agency sent its first mailing to approximately 7,800 taxpayers on our behalf. Between December, January and now February, we have collected more than \$517,000 in past due motor vehicle taxes and interest as a result of the collection agency’s billing on our behalf.

Please note that these collections are made directly to the City, and payments are processed by the tax collector’s office, not the collection agency.

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Tax bills for approximately \$4.5 million in supplemental motor vehicle taxes were mailed the week of February 20. These bills were for newly registered vehicles that are added to the tax rolls subsequent to the “grand list” date of October 1, 2021 - first time registration, not registration renewed. Under normal circumstances, these bills would have been due January 1, payable by February 1, the same as second installment bills. A two month extended due date and payment period were granted under CGS 12-142 to accommodate the delayed mailing of these bills.

They are due March 1, 2023, payable without interest by April 1, 2023. This extension affects only the 2021 grand list supplemental motor vehicle bills.

On March 1, the Norwalk Assessor’s and Tax Collector’s offices underwent a software conversion to move our assessment and collection administrative systems off Munis entirely and onto Quality Data Services LLC (QDS) software. The city’s financials, budgeting, accounting and other systems are still operating on Munis; only the In the tax collector’s office, this conversion affects our billing; payment entry and payment processing; reporting, including receiving and providing reports to agencies such as the town clerk’s office, the DMV, tax services and escrow agents, etc.; our IVR and online payment portals and E Tax Bill lookup; our financial reporting interface; all our recordkeeping, including fifteen years of payment and other history; and other areas as well.

The conversion went as well as could be expected. QDS staff members have been on site in Norwalk for the better part of the past several weeks. Our staff has received excellent training from their staff, and the back office employees at QDS who are responsible for making things work have been helpful. Speaking for myself, as a user of (now) seven different tax administrative systems over the course of 39 years in tax collection, it is going to take some time to learn the system’s features and how best to use it. Norwalk’s former tax billing and collection systems were driven by a permanent “customer identification number” (CID number) for decades, even before the use of Munis software. QDS does not operate this way, and there are other differences as well. We are adapting, and will continue to appreciate our taxpayers’ patience as we navigate the changes.

The timing of the software conversion, and our delayed supplemental motor vehicle billing, have both necessitated changes to our regular spring schedule, including when we send past due notices, and when we file lien continuing certificates in the land records. We were not able to issue delinquent notices as we normally do in February. Those notices are at the printer now, and we expect them to go out later in March. Liens are normally filed by the second week of March, but this year, because the past due notices are being mailed later, we will file our liens after April 1. The lien continuing certificate filing processes will be done on the new software. I do not expect this change in timing to have a significant effect on our collection rate this year. Going forward in subsequent years, we expect to revert to the old schedule.

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Our division remains short staffed due to two vacancies out of our eight person staff. We are anxious to fill those vacancies, but have not been able to move forward as quickly as we had hoped due to these other issues.

Mr. Abrams told Ms. Biagiarelli that she is doing an incredible job and expressed his thanks on behalf of the Board of Estimate and Taxation. Ms. Yang also expressed her thanks as a Board member and as a citizen of Norwalk. Ms. Biagiarelli said she has a very good staff and they are short two people.

The remainder of the agenda was for informational purposes.

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

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

There was no further business and the meeting was unanimously adjourned at 7:47 p.m.

Respectfully submitted,

Rosemarie Lombardi
Telesco Secretarial Services