

**CITY OF NORWALK
FINANCE/CLAIMS COMMITTEE
REGULAR MEETING
JUNE 9, 2022**

ATTENDANCE: Greg Burnett, Chair; Nora Niedzielski-Eichner, David Heuvelman, Tom Keegan, Diana Revolus, Jenn McMurrer, Sharon Connors

STAFF: Lisa Biagiarelli, Tax Collector; Henry Dachowitz, Chief Finance Officer, Tom Ellis, Chitsamay Lam, Comptroller

CALL TO ORDER

The meeting began at 7:02 pm. There was a quorum present.

PUBLIC PARTICIPATION

There was no participation by members of the public.

APPROVE THE MINUTES OF MAY 12, 2022, REGULAR MEETING

**** COUNCIL DIANA REVOLUS MOVED APPROVAL OF THE MINUTES OF MAY 12, 2022, AS SUBMITTED.**

**** THE MOTION PASSED UNANIMOUSLY.**

Chair Burnett proceeded to combine discussion of the Tax Collector's Report Items number 5, thru 7 to the Committee for

Item 5 -Monthly Claims Report of June 9, 2022

Item 6 -Narrative on Tax Collections dated June 2022

Item 7 -Monthly Tax Collector's Report dated May 2022

and they were presented by Lisa Biagiarelli, Tax Collector

RECEIVE REPORTS AND DISCUSS

Monthly Claims Report Items 5 through 7

Ms. Biagiarelli stated that there was one item that needed the committee's approval, others were already processed prior to the meeting without need of the committee's approval. However due to the dollar amount that item is a refund that needs to be returned for two years of sewer use charges deemed correctible by the Water Pollution Control Authority which her office bills sewer use and industrial pretreatment program on behalf of the WPCA. They made an adjustment to the sewer use for the parcel on Wilton Avenue billed based on flow at \$13k per year. Those funds were paid by the tax payor, and it is determined we need to give the money back in the amount of \$25,424 (2-5 Wilton Avenue LLC).

Chair Burnett inquired whether there were any questions related to the Claims Committee Report. There being none he moved to accept the report as given and approve the request as noted moving it forward to the full Council on June 14, 2022, the next meeting.

**** CHAIR BURNETT MOVED TO FORWARD THE CLAIMS COMMITTEE REPORT WHICH WILL INCLUDE THE ADJUSTMENTS AS NOTED.**

**** UNANIMOUSLY APPROVED BY ALL COUNCIL MEMBERS BY RAISE OF HAND.**

Ms. Biagiarelli stated the funds will not be released until the approval is given by the full council after the June 14, 2022 meeting.

Moving forward, the next two items were the end of May 2022 Collector's report. The adjusted levy, 99.24% is high for May as she is tracking the receivables due to assessment appeals. There is no tax sale this year, next July 2023.

Working now on business personal property accounts. State Marshalls are being used to serve warrants door-to-door serving about 25 per month. Also bank accounts have been garnished. Wage assessment for city employees owe taxes.

New billing for the mill rate was set in May. Bills should be in the mail by June 24th. Eleven bank branches will participate and pay their Norwalk property taxes; pay with electronic check and on-line and go to City Hall.

She asked if members would send an email when their personal tax bill is received to let her know when it arrives as she is tracking the mailing time within the city.

Both her office and the assessors' office are short-handed at present and appreciate everyone's patience. They are recruiting for a cashier/collection clerk staying open from 8:30a.m. to 4:00 p.m., when traffic increases we will be open from 8:30 a.m. to 4:30 p.m. Your patience is appreciated.

Mr. Heuvelman inquired why is percentage wise sewer levy tax and the IPP lags behind the tax collection.

She did not have a firm response why. She did bring up motor vehicle taxes. She said that this city is only one which tags the sewer bill on the mortgage account. The banks do pay it if these items are combined the collections are performed.

He also asked if the information from the assessor's office has been received or if it is a personnel issue.

She commented progress is being made as issues are creating the timing issue.

Mr. Dachowitz completed both offices of the assessor and tax office for their getting the bills out as close as possible to the due date. Also having multiple ways to pay and participation by local banks making it easy for citizens to pay their bills. He commended the two departments in their coordination to produce the bills. The bills are going out later than previous years. New methods are enabling ease of paying bills this year, easy and convenient for the taxpayer.

Mr. Heuvelman asked why no information is given by the assessor's office like we do from the tax office.

Chair Burnett stated there is no historical information as to why there is no monthly or quarterly report from the assessor's office for this committee to receive such. He will find

out from the CFO what data points can be shared with this committee on a monthly basis.

Mr. Heuvelman appreciated the response and the possible update on the assessor's office presenting what transpires that this committee may benefit from.

Chair Burnett thanked the tax department for such a high revenue collection at 99% which helps keep the mill rate low and the services at a high level in Norwalk.

Ms. Biagiarelli stated the high rate comes from property taxes and she appreciates what the policy makers do to give backup for the tax process.

Again Chair Burnett complemented the Tax Department's work on behalf of the City.

Oak Hills Authority – Monthly Financial Statements for April 2022

No report from Oak Hills was be given this month.

Chair Burnett moved forward to consider Item 9A and 9B which read as follows:

Authorize the Mayor to execute the LEASE-NASPO-Purchase Order (State of CT Contract number 16PSX0180 / NASPO Contract number ADSP016-169901) with Quadient Inc for a sixty (60) month lease, a total amount not to exceed \$20,247. Funding available from account 011362-5294 9.

Authorize the Purchasing Department to issue change orders on the contract for a total not to exceed \$ 2,025. Funding available from account 011362-5294

He asked for a motion on items 9A and 9B.

**** COUNCIL JENN MCMURRER MOVED TO APPROVE ITEMS 9A AND 9B
AS PRESENTED TO THE COMMON COUNCIL'S NEXT MEETING ON
JUNE 14, 2022.**

**AUTHORIZE THE MAYOR TO EXECUTE THE LEASE-NASPO-
PURCHASE ORDER (STATE OF CT CONTRACT NUMBER 16PSX0180 /
NASPO CONTRACT NUMBER ADSP016-169901) WITH QUADIENT INC
FOR A SIXTY (60) MONTH LEASE, A TOTAL AMOUNT NOT TO EXCEED
\$20,247. FUNDING AVAILABLE FROM ACCOUNT 011362-5294 9.**

AND 9B

**AUTHORIZE THE PURCHASING DEPARTMENT TO ISSUE CHANGE
ORDERS ON THE CONTRACT FOR A TOTAL NOT TO EXCEED \$ 2,025.
FUNDING AVAILABLE FROM ACCOUNT 011362-5294**

**** MOTION PASSED UNANIMOUSLY.**

Ms. Sharon Conners was introduced to explain the need for a new postage unit which contract will end at the end of May. It will be shared with the mail room, Purchasing department. There will be savings using the scale giving proper weight and postage for bulk mailing.

Chair Burnett said he noted that Ms. Conners used the term substantial savings over last year.

Ms. Conners said there will be a saving as the margin for error will be reduced with the use of the addition of the scale for large mailings and other activities.

Mr. Heuvelman asked if the city is using less amount of paper being to be mailed out and are we using electronic mail to dispense information.

Ms. Conners stated that she would have to check the data for last 2 years. Communication of the property sale is a certified mail action. This can be a savings for mass mailing for parents' information and P&Z and other areas. She also expressed that COVID has forced mailing in the past two years.

Mr. Heuvelman asked to have the Authority and Legal work together in Oak Hills statutory relationship and have a session for the next meeting.

Chair Burnett stated it will be presented to Authority and Legal to come prepared with how the two entities work together with Oak Hills Authority. How it all works within the City and the State.

Item 10

Chair Burnett read the request and asked for a motion to move the item.

Authorize the Mayor, Harry W. Rilling, to execute agreement with Clifton Larson Allen, LLP (CLA) for addition work related to GASB 87 implementation. A total amount not to exceed \$70,000 account 011310-5258.

**** COUNCIL NEDZELSKI-ECHNER MOVED THE AUTHORIZATION REQUEST.**

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Chair Burnett asked Mr. Dachowitz to introduce the background on this item prior to Ms. Chitsamay Lam giving further explanation on the request.

Mr. Dachowitz stated that GASB 87 is a leasing program. Instead of purchasing, we lease the item. There are new rules on how we use these leases and make sure they are properly accounted for during fiscal year to be completed in December 2022. Clifton Larson Allen, LLP has a software to assist us in meeting the requirements to do this accounting. In review it is noted that there is no conflict of interest with Clifton Larson Allen, LLP assisting us in the usage of GASB 87.

Ms. Chitsamay Lam stated that 80-90 leases have been collected. The auditors have been asked to assist us for this process.

This helps us create a database that will be ours and used going forward to meet this government requirement.

Council Heuvelman inquired if this is a one-time expense.

Mr. Dachowitz stated that leases that had no historical data, were unknown to exist. However, this should be a one time transition. This will include BOE and City leases for the entire city. There may be some additional in the next year, but should be a one-time activity. The accounting firm will gather the data, but it will be ours completely going forward. There are some leases that were not recorded as they were not required to be recorded in the accounting statements. This will be a coordinated effort to know where all leases reside.

Council McMurrer asked if additional leases are added in the future and how.

Mr. Dachowitz stated that the Purchasing department handles leases and will be the one to input the lease and give it a historical trail. Each lease will be recorded in the normal accounting process as leases are entered into.

Chair Burrett said this database will have terms and conditions on termination of some in order to maintain, terminate or look for new cost-effective leasing.

**** COUNCIL NEDZELSKI-ECHNER MOVED THE AUTHORIZATION REQUEST.**

AUTHORIZE THE MAYOR, HARRY W. RILLING, TO EXECUTE AGREEMENT WITH CLIFTON LARSON ALLEN, LLP (CLA) FOR ADDITION WORK RELATED TO GASB 87 IMPLEMENTATION. A TOTAL AMOUNT NOT TO EXCEED \$70,000 ACCOUNT 011310-5258.

**** MOTION PASSED UNANIMOUSLY.**

ADJOURN

Mr. Dachowitz congratulated Mr. Keegan on his contributions to Norwalk and his retirement.

**** COUNCIL REVOLUS MOVED TO ADJOURN.**

**** A JOINT MOTION TO ADJOURN WAS MADE BY COUNCIL TOM KEEGAN AND COUNCIL REVOLUS.**

**** MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 7:48 p.m.

Respectfully submitted,

Alvina LR Decker

Telesco Secretarial Services