



Town of Fairfield

David Kluczowski, C.C.M.C.
Collector

Fairfield, Connecticut 06824
Office of Collector of Taxes

611 Old Post Road
(203) 256-3100
FAX (203) 254-4803
E-mail: dkluczowski@fairfieldct.org

To: The Board of Finance

From: David Kluczowski, CCMC

Dated: May 4, 2023

RE: Request for Approval of Transfer of Uncollectible Taxes to Suspense in Accordance with CGS 12-165

In accordance with CGS 12-165, I am respectfully requesting the Board of Finance to approve the transfer of tax accounts amounting to \$80,465.29 to the Suspense Tax Book.

To Be Suspended:

Motor Vehicle taxes: \$72,579.10

Personal Property taxes: \$7,886.19

The Tax Office staff has spent a considerable amount of time researching accounts to be put on suspense in order to have an accurate file of collectable accounts.

I believe these accounts to be uncollectable and have not been paid to the best of my knowledge.

Please note any tax transferred in this manner is still collectable if additional information is received and will be continued to be pursued by outside collection procedures if deemed appropriate.

Respectfully submitted,

David Kluczowski, CCMC
Fairfield Tax Collector

JUNE 1 2023

SUSPENSE REPORT

MOTOR VEHICLE

2016 MOTOR VEHICLES	\$60,744.98
2017 MOTOR VEHICLES	\$357.69
2018 MOTOR VEHICLES	\$648.86
2019 MOTOR VEHICLES	
2020 MOTOR VEHICLES	\$709.59
2021 MOTOR VEHICLES	\$1,765.70

MOTOR VEHICLE SUPPLEMENTAL

2016 MOTOR VEHICLE SUPPLEMENTAL	\$7,899.15
2019 MOTOR VEHICLE SUPPLEMENTAL	\$362.42
2020 MOTOR VEHICLE SUPPLEMENTAL	\$90.71

TOTAL MOTOR VEHICLE

\$72,579.10

PERSONAL PROPERTY

2018 PERSONAL PROPERTY	\$2.00
2019 PERSONAL PROPERTY	\$140.66
2020 PERSONAL PROPERTY	\$3,109.46
2021 PERSONAL PROPERTY	\$4,634.07

TOTAL PERSONAL PROPERTY

\$7,886.19

TOTAL SUSPENSE AS OF APRIL 21 2023

\$80,465.29

TOTAL PAID IN FULL

TOTAL PARTIAL PAYMENTS

TOTAL PAID

TOTAL POSTED SUSPENSE

Modify Suspense Report

TOWN OF FAIRFIELD Date: 04/21/2023 Time: 13:59:53

Condition (s): Year: 2021, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

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Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2016-03-0050006	1980 MAIN STREET LLC	UC	UNCOLLECTABLE	04/17/2023	113.10			
2016-03-0050014	67-75 WASHINGTON AVE ASSOCIATES	UC	UNCOLLECTABLE	04/17/2023	935.72			
2016-03-0050062	ABBOTT ALEXANDER Z	UC	UNCOLLECTABLE	04/17/2023	256.14			
2016-03-0050577	ADAM EDELINE	UC	UNCOLLECTABLE	04/17/2023	88.05			
2016-03-0050616	ADAMS STEVEN C	UC	UNCOLLECTABLE	04/17/2023	93.21			
2016-03-0050627	ADELFO RAMIREZ LLC	UC	UNCOLLECTABLE	04/17/2023	2.00			
2016-03-0050667	AFRIYIE LUCY O	UC	UNCOLLECTABLE	04/17/2023	185.40			
2016-03-0050686	AGO PAINTING	UC	UNCOLLECTABLE	04/17/2023	71.78			
2016-03-0050850	ALEMAN ANTHONY	UC	UNCOLLECTABLE	04/17/2023	51.64			
2016-03-0050851	ALEMAN ANTHONY	UC	UNCOLLECTABLE	04/17/2023	231.36			
2016-03-0050943	ALLEN ERIC A	UC	UNCOLLECTABLE	04/17/2023	79.53			
2016-03-0050953	ALLEN KATHERINE E	UC	UNCOLLECTABLE	04/17/2023	198.82			
2016-03-0051188	ANASTASSOV STASSI	UC	UNCOLLECTABLE	04/17/2023	286.10			
2016-03-0051222	ANDERSON DOROTHY A	UC	UNCOLLECTABLE	04/17/2023	124.72			
2016-03-0051289	ANDERSON STEVEN	UC	UNCOLLECTABLE	04/17/2023	218.70			
2016-03-0051524	ARCHER JAMES G	UC	UNCOLLECTABLE	04/17/2023	27.37			
2016-03-0051525	ARCHER JAMES G	UC	UNCOLLECTABLE	04/17/2023	115.68			
2016-03-0051599	ARMSTRONG AARON C	UC	UNCOLLECTABLE	04/17/2023	128.84			
2016-03-0051628	ARNOW BRIAN D	UC	UNCOLLECTABLE	04/17/2023	272.40			
2016-03-0052047	BALASUBRAMANI CHAITHA	UC	UNCOLLECTABLE	04/17/2023	426.16			
2016-03-0052131	BALOG KENNETH Z	UC	UNCOLLECTABLE	04/17/2023	154.92			
2016-03-0052711	BECHTEL WILLIAM B	UC	UNCOLLECTABLE	04/17/2023	12.91			
2016-03-0052990	BENNETT JOHN W	UC	UNCOLLECTABLE	04/17/2023	143.30			
2016-03-0052997	BENNETT LINDA M	UC	UNCOLLECTABLE	04/17/2023	80.43			
2016-03-0053226	BEZAHLER YVETTE L	UC	UNCOLLECTABLE	04/17/2023	107.54			
2016-03-0053367	BISACK AMANDA M	UC	UNCOLLECTABLE	04/17/2023	333.60			
2016-03-0053383	BISHOP JAMES T JR	UC	UNCOLLECTABLE	04/17/2023	152.34			
2016-03-0053424	BLAC INVESTMENT LLC	UC	UNCOLLECTABLE	04/17/2023	387.82			
2016-03-0053944	BORUSU SUNIL K	UC	UNCOLLECTABLE	04/17/2023	6.84			
2016-03-0054182	BRADY COLLIN T	UC	UNCOLLECTABLE	04/17/2023	92.18			
2016-03-0054358	BRESCHARD ROBERT H	UC	UNCOLLECTABLE	04/17/2023	151.82			
2016-03-0054381	BRICE KRISTIN A	UC	UNCOLLECTABLE	04/17/2023	87.27			
2016-03-0054382	BRICE RICHARD E	UC	UNCOLLECTABLE	04/17/2023	85.98			
2016-03-0054481	BRODZINSKI PAULA K	UC	UNCOLLECTABLE	04/17/2023	34.86			
2016-03-0054590	BROWN JOHN H JR	UC	UNCOLLECTABLE	04/17/2023	95.02			
2016-03-0054701	BRUNO CAROLYN C	UC	UNCOLLECTABLE	04/17/2023	131.42			
2016-03-0054820	BUILD IT GREEN CONSTR LLC	UC	UNCOLLECTABLE	04/17/2023	764.02			
2016-03-0055022	BUSTAMANTE LUIS F	UC	UNCOLLECTABLE	04/17/2023	75.14			
2016-03-0055071	BUZZEO ELIZABETH M	UC	UNCOLLECTABLE	04/17/2023	150.54			
2016-03-0055408	CAIN ROBERT E JR	UC	UNCOLLECTABLE	04/17/2023	32.02			
2016-03-0055808	CARBAJAL JESUS	UC	UNCOLLECTABLE	04/17/2023	80.82			
2016-03-0056343	CAZALET RYAN C	UC	UNCOLLECTABLE	04/17/2023	163.96			
2016-03-0056693	CHADBOURNE MARK A	UC	UNCOLLECTABLE	04/17/2023	57.84			
2016-03-0056711	CHALLENGER LYNN T	UC	UNCOLLECTABLE	04/17/2023	163.96			
2016-03-0056742	CHAN CYNTHIA L	UC	UNCOLLECTABLE	04/17/2023	324.04			
2016-03-0057712	COHN JONAH R	UC	UNCOLLECTABLE	04/17/2023	84.95			
2016-03-0058029	CONRAD RYAN J	UC	UNCOLLECTABLE	04/17/2023	96.05			
2016-03-0058104	COOKSEY KAREN E	UC	UNCOLLECTABLE	04/17/2023	214.56			
2016-03-0058128	COOPER KEENYA	UC	UNCOLLECTABLE	04/17/2023	131.94			
2016-03-0058238	CORREA JOSE M	UC	UNCOLLECTABLE	04/17/2023	104.32			
2016-03-0058639	CSATI CSABA	UC	UNCOLLECTABLE	04/17/2023	551.26			
2016-03-0058640	CSATI CSABA	UC	UNCOLLECTABLE	04/17/2023	95.79			
2016-03-0058641	CSATI CSABA	UC	UNCOLLECTABLE	04/17/2023	56.55			
2016-03-0059434	DANDRE NICHOLAS M	UC	UNCOLLECTABLE	04/17/2023	229.28			
2016-03-0059516	DASILVA JANINE N	UC	UNCOLLECTABLE	04/17/2023	309.58			
2016-03-0059517	DASILVA JANINE N	UC	UNCOLLECTABLE	04/17/2023	131.94			

Modify Suspense Report

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Condition (s): Year: 2021, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

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Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2016-03-0059580	DAVILA GIOVANNI R	UC	UNCOLLECTABLE	04/17/2023	12.91			
2016-03-0060096	DELUCCA-ROTUNNO MARIA V	UC	UNCOLLECTABLE	04/17/2023	120.32			
2016-03-0060226	DENIS INVESTMENTS LLC	UC	UNCOLLECTABLE	04/17/2023	95.53			
2016-03-0060728	DING YUANCHEN	UC	UNCOLLECTABLE	04/17/2023	185.40			
2016-03-0060792	DIX DEVIN S	UC	UNCOLLECTABLE	04/17/2023	192.88			
2016-03-0060939	DONAHUE BROWN LLC OR	UC	UNCOLLECTABLE	04/17/2023	667.46			
2016-03-0060942	DONAHUE JOSEPH E	UC	UNCOLLECTABLE	04/17/2023	220.50			
2016-03-0061116	DOUGLAS MARY O	UC	UNCOLLECTABLE	04/17/2023	63.91			
2016-03-0061126	DOUICH ELMAHDI	UC	UNCOLLECTABLE	04/17/2023	315.78			
2016-03-0061127	DOUICH KARIM	UC	UNCOLLECTABLE	04/17/2023	530.60			
2016-03-0061267	DROBAC DANIEL J	UC	UNCOLLECTABLE	04/17/2023	306.87			
2016-03-0061268	DROBAC DANIEL J	UC	UNCOLLECTABLE	04/17/2023	178.03			
2016-03-0061359	DUGUAY CAROL A	UC	UNCOLLECTABLE	04/17/2023	48.28			
2016-03-0061559	DYNAMIC DESIGN INC	UC	UNCOLLECTABLE	04/17/2023	36.66			
2016-03-0061951	EATON CALVIN	UC	UNCOLLECTABLE	04/17/2023	9.48			
2016-03-0062322	ENTE S BOOTERY INC	UC	UNCOLLECTABLE	04/17/2023	114.39			
2016-03-0062323	ENTE S BOOTERY INC	UC	UNCOLLECTABLE	04/17/2023	72.81			
2016-03-0062324	ENTE S BOOTERY INC	UC	UNCOLLECTABLE	04/17/2023	74.62			
2016-03-0062510	ESPINEL ANITA	UC	UNCOLLECTABLE	04/17/2023	127.56			
2016-03-0062512	ESPINEL WILLIAM H	UC	UNCOLLECTABLE	04/17/2023	145.88			
2016-03-0062612	EVERGREEN MANAGEMENT GRO	UC	UNCOLLECTABLE	04/17/2023	148.22			
2016-03-0062676	FACELLA VICTORIA L	UC	UNCOLLECTABLE	04/17/2023	297.70			
2016-03-0062770	FAIRFIELD LIVERY SERVICE LLC	UC	UNCOLLECTABLE	04/17/2023	393.50			
2016-03-0062953	FALZARINE-GARCIA LISA M	UC	UNCOLLECTABLE	04/17/2023	266.72			
2016-03-0063490	FIFTH THIRD AUTO LEA TRT	UC	UNCOLLECTABLE	04/17/2023	159.06			
2016-03-0063491	FIFTH THIRD AUTO LEA TRT	UC	UNCOLLECTABLE	04/17/2023	170.42			
2016-03-0063525	FIMPEX GROUP INC	UC	UNCOLLECTABLE	04/17/2023	163.70			
2016-03-0063526	FIMPEX GROUP INC	UC	UNCOLLECTABLE	04/17/2023	188.50			
2016-03-0063527	FIMPEX GROUP INC	UC	UNCOLLECTABLE	04/17/2023	113.36			
2016-03-0063528	FIMPEX GROUP INC	UC	UNCOLLECTABLE	04/17/2023	157.76			
2016-03-0063529	FIMPEX GROUP INC	UC	UNCOLLECTABLE	04/17/2023	208.88			
2016-03-0064169	FIGORE AVA L	UC	UNCOLLECTABLE	04/17/2023	753.18			
2016-03-0064394	FITCH PREYTRICE L	UC	UNCOLLECTABLE	04/17/2023	195.72			
2016-03-0064473	FJS BUILDING AND REMOLDING LLC	UC	UNCOLLECTABLE	04/17/2023	496.52			
2016-03-0064509	FLECKENSTEIN KATHLEEN M	UC	UNCOLLECTABLE	04/17/2023	47.51			
2016-03-0064780	FORISTALL JOHN A	UC	UNCOLLECTABLE	04/17/2023	268.54			
2016-03-0064798	FORTE DANIEL J	UC	UNCOLLECTABLE	04/17/2023	61.97			
2016-03-0064799	FORTE FRANK V	UC	UNCOLLECTABLE	04/17/2023	458.32			
2016-03-0064959	FRASER EVAN H	UC	UNCOLLECTABLE	04/17/2023	285.58			
2016-03-0064963	FRASER JAMES C	UC	UNCOLLECTABLE	04/17/2023	278.34			
2016-03-0064964	FRASER JAMES C	UC	UNCOLLECTABLE	04/17/2023	517.44			
2016-03-0065042	FREDERICKS JOANN	UC	UNCOLLECTABLE	04/17/2023	226.44			
2016-03-0065043	FREDERICKS JOANN	UC	UNCOLLECTABLE	04/17/2023	75.14			
2016-03-0065076	FREER KENNETH R	UC	UNCOLLECTABLE	04/17/2023	162.68			
2016-03-0065095	FRENCH JOSEPH R	UC	UNCOLLECTABLE	04/17/2023	2.00			
2016-03-0065123	FRIED JUSTIN	UC	UNCOLLECTABLE	04/17/2023	369.74			
2016-03-0065696	GARFANO FRANK H	UC	UNCOLLECTABLE	04/17/2023	865.24			
2016-03-0065782	GASPER ARLENE H	UC	UNCOLLECTABLE	04/17/2023	49.32			
2016-03-0065814	GAUDALUPE DEJESUS	UC	UNCOLLECTABLE	04/17/2023	56.03			
2016-03-0066490	GLUDD KEITH G	UC	UNCOLLECTABLE	04/17/2023	73.33			
2016-03-0066668	GOMEZ RENE E	UC	UNCOLLECTABLE	04/17/2023	84.95			
2016-03-0066669	GOMEZ RENE E	UC	UNCOLLECTABLE	04/17/2023	688.62			
2016-03-0066670	GOMEZ RENE E	UC	UNCOLLECTABLE	04/17/2023	56.75			
2016-03-0066809	GORDON GILBERT C 3RD	UC	UNCOLLECTABLE	04/17/2023	187.20			
2016-03-0066810	GORDON GILBERT C 3RD	UC	UNCOLLECTABLE	04/17/2023	55.51			
2016-03-0066824	GORMAN DAVID W	UC	UNCOLLECTABLE	04/17/2023	195.20			

Modify Suspense Report

TOWN OF FAIRFIELD Date: 04/21/2023 Time: 13:59:54

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Condition (s): Year: 2021, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2016-03-0066825	GORMAN DAVID W	UC	UNCOLLECTABLE	04/17/2023	211.48			
2016-03-0066919	GRABOWSKI PHILLIP P	UC	UNCOLLECTABLE	04/17/2023	25.82			
2016-03-0067079	GRAY-BRIVETT SONIA M	UC	UNCOLLECTABLE	04/17/2023	456.76			
2016-03-0067080	GRAYESKI DEBRA M	UC	UNCOLLECTABLE	04/17/2023	82.37			
2016-03-0067173	GREENFIELD LIQUOR SHOP LLC	UC	UNCOLLECTABLE	04/17/2023	41.05			
2016-03-0067244	GREGORIO DIMITRI R	UC	UNCOLLECTABLE	04/17/2023	208.38			
2016-03-0068030	HARASH MIKEL	UC	UNCOLLECTABLE	04/17/2023	84.95			
2016-03-0068586	HENRIQUEZ STEPHANIE L	UC	UNCOLLECTABLE	04/17/2023	154.16			
2016-03-0068665	HEREDIA MIGUEL A	UC	UNCOLLECTABLE	04/17/2023	87.27			
2016-03-0068666	HEREDIA MIGUEL A	UC	UNCOLLECTABLE	04/17/2023	75.14			
2016-03-0068717	HERNANDEZ ROSE M	UC	UNCOLLECTABLE	04/17/2023	106.64			
2016-03-0069071	HINDS MELISSA A	UC	UNCOLLECTABLE	04/17/2023	92.18			
2016-03-0069265	HOLDAMPF ANTHONY T	UC	UNCOLLECTABLE	04/17/2023	161.38			
2016-03-0069300	HOLLOWAY CHRISTINA M	UC	UNCOLLECTABLE	04/17/2023	277.06			
2016-03-0070417	HOURLANI ABER	UC	UNCOLLECTABLE	04/17/2023	171.06			
2016-03-0070484	HRABSTOCK LINDA M	UC	UNCOLLECTABLE	04/17/2023	116.72			
2016-03-0070495	HRUSCHKA MARC R	UC	UNCOLLECTABLE	04/17/2023	764.53			
2016-03-0070496	HRUSCHKA MARC R	UC	UNCOLLECTABLE	04/17/2023	54.87			
2016-03-0070539	HUEBNER CATHERINE P	UC	UNCOLLECTABLE	04/17/2023	270.34			
2016-03-0070690	HURTADO-QUEZADA ADRIAN C	UC	UNCOLLECTABLE	04/17/2023	122.65			
2016-03-0070691	HURTADO-QUEZADA ADRIAN C	UC	UNCOLLECTABLE	04/17/2023	52.02			
2016-03-0071069	IACURCI NICHOLAS R	UC	UNCOLLECTABLE	04/17/2023	192.88			
2016-03-0071543	JANZ KENNETH R	UC	UNCOLLECTABLE	04/17/2023	421.92			
2016-03-0071568	JARDINES ELIDAD	UC	UNCOLLECTABLE	04/17/2023	103.54			
2016-03-0071569	JARDINES MAYRA	UC	UNCOLLECTABLE	04/17/2023	32.02			
2016-03-0071846	JONES ANTHONY	UC	UNCOLLECTABLE	04/17/2023	100.44			
2016-03-0071899	JONES ROBERT H	UC	UNCOLLECTABLE	04/17/2023	75.14			
2016-03-0071900	JONES ROBERT H	UC	UNCOLLECTABLE	04/17/2023	17.30			
2016-03-0071927	JOSEFINA S CLEANING LLC	UC	UNCOLLECTABLE	04/17/2023	64.55			
2016-03-0072381	JPC CLEANING LLC	UC	UNCOLLECTABLE	04/17/2023	80.04			
2016-03-0072382	JPC CLEANING LLC	UC	UNCOLLECTABLE	04/17/2023	93.98			
2016-03-0072383	JPC CLEANING LLC	UC	UNCOLLECTABLE	04/17/2023	147.58			
2016-03-0072420	JULIUSBURGER NICHOLAS S	UC	UNCOLLECTABLE	04/17/2023	16.01			
2016-03-0072944	KEENE SUELLEN	UC	UNCOLLECTABLE	04/17/2023	93.98			
2016-03-0073056	KELLY ARLETTE M	UC	UNCOLLECTABLE	04/17/2023	106.64			
2016-03-0073236	KEPSHIRE JOSEPH G JR	UC	UNCOLLECTABLE	04/17/2023	111.28			
2016-03-0073350	KHAN TANVEER A	UC	UNCOLLECTABLE	04/17/2023	279.64			
2016-03-0073351	KHAN TANVEER A	UC	UNCOLLECTABLE	04/17/2023	80.30			
2016-03-0073352	KHAN TANVEER A	UC	UNCOLLECTABLE	04/17/2023	189.26			
2016-03-0073565	KIRIK PATRICIA L	UC	UNCOLLECTABLE	04/17/2023	206.04			
2016-03-0073906	KOJIC RAIF	UC	UNCOLLECTABLE	04/17/2023	254.34			
2016-03-0073907	KOJIC RAIF	UC	UNCOLLECTABLE	04/17/2023	86.76			
2016-03-0073943	KOLK MATTHEW J	UC	UNCOLLECTABLE	04/17/2023	82.37			
2016-03-0073951	KOLLAR MICHAEL S	UC	UNCOLLECTABLE	04/17/2023	45.70			
2016-03-0074013	KOPCHYAK RICHARD J	UC	UNCOLLECTABLE	04/17/2023	187.98			
2016-03-0074258	KREITLER JAMES E	UC	UNCOLLECTABLE	04/17/2023	17.04			
2016-03-0074320	KROUCH ALEXANDRA C	UC	UNCOLLECTABLE	04/17/2023	536.02			
2016-03-0074390	KUEHN MICHAEL R	UC	UNCOLLECTABLE	04/17/2023	74.36			
2016-03-0074439	KULA KRISTIN C	UC	UNCOLLECTABLE	04/17/2023	287.90			
2016-03-0074662	LAINIZ AVILA SEIDY T	UC	UNCOLLECTABLE	04/17/2023	179.98			
2016-03-0074763	LANDINI LAWRENCE	UC	UNCOLLECTABLE	04/17/2023	40.28			
2016-03-0074786	LANDRY STEVEN A	UC	UNCOLLECTABLE	04/17/2023	32.53			
2016-03-0074931	LARICCIA NICOLA M	UC	UNCOLLECTABLE	04/17/2023	142.28			
2016-03-0074932	LARICCIA NICOLA M	UC	UNCOLLECTABLE	04/17/2023	145.12			
2016-03-0074933	LARK JOHN JR	UC	UNCOLLECTABLE	04/17/2023	115.68			
2016-03-0075032	LATIF ABDUL	UC	UNCOLLECTABLE	04/17/2023	39.76			

Modify Suspense Report

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Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2016-03-0075146	LAWRENCE GARTH A	UC	UNCOLLECTABLE	04/17/2023	36.15			
2016-03-0075327	LEDY JASON K	UC	UNCOLLECTABLE	04/17/2023	322.24			
2016-03-0075404	LEE RASHEED H	UC	UNCOLLECTABLE	04/17/2023	202.96			
2016-03-0075676	LEVIN INGA E	UC	UNCOLLECTABLE	04/17/2023	362.00			
2016-03-0075686	LEVINE EDWARD A	UC	UNCOLLECTABLE	04/17/2023	169.38			
2016-03-0075729	LEVY SIMON D	UC	UNCOLLECTABLE	04/17/2023	167.32			
2016-03-0075775	LEWIS MICHAEL TREVOR NOR	UC	UNCOLLECTABLE	04/17/2023	195.72			
2016-03-0076008	LIU YU	UC	UNCOLLECTABLE	04/17/2023	88.05			
2016-03-0076016	LIVE WIRES OF SOUTHPORT	UC	UNCOLLECTABLE	04/17/2023	134.26			
2016-03-0076033	LOADHOLT DEMETRIUS	UC	UNCOLLECTABLE	04/17/2023	156.48			
2016-03-0076304	LOYALTY PAINTING AND HOME IMPROVEMENT LLC	LLUC	UNCOLLECTABLE	04/17/2023	158.28			
2016-03-0076305	LOYALTY PAINTING HOME IMPROVEMENT LLC	UC	UNCOLLECTABLE	04/17/2023	183.84			
2016-03-0076306	LOYATY PAINTING & HOME IMPROVEMENT	UC	UNCOLLECTABLE	04/17/2023	103.02			
2016-03-0076415	LUGOJANU AMALIA M	UC	UNCOLLECTABLE	04/17/2023	72.81			
2016-03-0076586	MA XUEYI	UC	UNCOLLECTABLE	04/17/2023	83.14			
2016-03-0076717	MACRAE ALLISON	UC	UNCOLLECTABLE	04/17/2023	208.37			
2016-03-0076793	MAGI EDWARD J	UC	UNCOLLECTABLE	04/17/2023	863.68			
2016-03-0076794	MAGI EDWARD J	UC	UNCOLLECTABLE	04/17/2023	12.91			
2016-03-0076795	MAGI EDWARD J	UC	UNCOLLECTABLE	04/17/2023	48.28			
2016-03-0076922	MAJOR KEAON L	UC	UNCOLLECTABLE	04/17/2023	163.96			
2016-03-0077041	MALONEY DREW L	UC	UNCOLLECTABLE	04/17/2023	43.51			
2016-03-0077066	MALSTROM DUSTIN	UC	UNCOLLECTABLE	04/17/2023	106.12			
2016-03-0077095	MANCINI JOSEPH A	UC	UNCOLLECTABLE	04/17/2023	51.12			
2016-03-0077096	MANCINI JOSEPH A	UC	UNCOLLECTABLE	04/17/2023	327.14			
2016-03-0077501	MARTILLO-RODAS STEFANIE A	UC	UNCOLLECTABLE	04/17/2023	131.18			
2016-03-0077622	MARTINSKY JOHN A JR	UC	UNCOLLECTABLE	04/17/2023	266.72			
2016-03-0077947	MAZIARZ WACLAW	UC	UNCOLLECTABLE	04/17/2023	51.12			
2016-03-0078137	MCCLINCH TERRANCE J	UC	UNCOLLECTABLE	04/17/2023	259.62			
2016-03-0078189	MCCORMICK SHELLEY E	UC	UNCOLLECTABLE	04/17/2023	230.06			
2016-03-0078192	MCCORMICK TIMOTHY	UC	UNCOLLECTABLE	04/17/2023	366.14			
2016-03-0078259	MCDONALD JANINE Y	UC	UNCOLLECTABLE	04/17/2023	96.44			
2016-03-0078425	MCGREGOR DYLAN C	UC	UNCOLLECTABLE	04/17/2023	251.24			
2016-03-0078500	MCINTYRE BRITTANY L	UC	UNCOLLECTABLE	04/17/2023	134.78			
2016-03-0078557	MCKEOWN MAUREEN A	UC	UNCOLLECTABLE	04/17/2023	88.56			
2016-03-0078713	MCNEILL TIFFANY	UC	UNCOLLECTABLE	04/17/2023	137.36			
2016-03-0078734	MCPADDEN MICHAEL P	UC	UNCOLLECTABLE	04/17/2023	106.12			
2016-03-0078904	MEINDL ERIC B	UC	UNCOLLECTABLE	04/17/2023	144.60			
2016-03-0079093	MERITIL PIERRE K	UC	UNCOLLECTABLE	04/17/2023	95.79			
2016-03-0079094	MERITIL PIERRE K	UC	UNCOLLECTABLE	04/17/2023	80.56			
2016-03-0079188	METROPOLITAN LIMOUSINE SERVICE INC	UC	UNCOLLECTABLE	04/17/2023	107.16			
2016-03-0079334	MIFFLIN JOHN M	UC	UNCOLLECTABLE	04/17/2023	63.26			
2016-03-0079454	MILLER KAYLA A	UC	UNCOLLECTABLE	04/17/2023	45.70			
2016-03-0079521	MINCEY ROYCHELLE L	UC	UNCOLLECTABLE	04/17/2023	1,196.50			
2016-03-0079522	MINCEY ROYCHELLE L	UC	UNCOLLECTABLE	04/17/2023	244.00			
2016-03-0079547	MINNITI RUSSELL R	UC	UNCOLLECTABLE	04/17/2023	152.86			
2016-03-0079558	MINTO NORMA E	UC	UNCOLLECTABLE	04/17/2023	185.40			
2016-03-0079559	MINTO NORMA E	UC	UNCOLLECTABLE	04/17/2023	49.83			
2016-03-0080095	MOREDOCK SHANA C	UC	UNCOLLECTABLE	04/17/2023	264.40			
2016-03-0080108	MORENO-CUEVAS RAMON	UC	UNCOLLECTABLE	04/17/2023	66.87			
2016-03-0080398	MULLEN MICHAEL W	UC	UNCOLLECTABLE	04/17/2023	975.48			
2016-03-0080448	MUNCH MICHAEL F	UC	UNCOLLECTABLE	04/17/2023	60.94			
2016-03-0080828	NASCIMENTO MARCIA	UC	UNCOLLECTABLE	04/17/2023	51.81			
2016-03-0080829	NASCIMENTO MARCIA	UC	UNCOLLECTABLE	04/17/2023	70.49			
2016-03-0081114	NEW ENGLAND HARDWOOD FLOORS PRO LLC	UC	UNCOLLECTABLE	04/17/2023	207.86			
2016-03-0081115	NEW ENGLAND HARDWOOD FLOORS PRO LLC	UC	UNCOLLECTABLE	04/17/2023	276.02			
2016-03-0082374	OBRIEN JAMES P	UC	UNCOLLECTABLE	04/17/2023	82.37			

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Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2016-03-0082421	OCCONNEL DANIEL J	UC	UNCOLLECTABLE	04/17/2023	86.76			
2016-03-0082618	OHARA HELENE C	UC	UNCOLLECTABLE	04/17/2023	8.44			
2016-03-0082685	OLIVEIRA CELSO A	UC	UNCOLLECTABLE	04/17/2023	244.00			
2016-03-0082686	OLIVEIRA EWALDO M	UC	UNCOLLECTABLE	04/17/2023	56.55			
2016-03-0083038	OSULLIVAN KERRY L	UC	UNCOLLECTABLE	04/17/2023	270.60			
2016-03-0083039	OSULLIVAN LEEANN	UC	UNCOLLECTABLE	04/17/2023	237.50			
2016-03-0083040	OSULLIVAN LEEANN	UC	UNCOLLECTABLE	04/17/2023	243.18			
2016-03-0083131	P.D.Q. PLUMBING & HEATING LLC	UC	UNCOLLECTABLE	04/17/2023	92.18			
2016-03-0083180	PAGAN LUZ N	UC	UNCOLLECTABLE	04/17/2023	71.01			
2016-03-0083421	PANG YATING	UC	UNCOLLECTABLE	04/17/2023	436.76			
2016-03-0083508	PARENTICE LINDA R	UC	UNCOLLECTABLE	04/17/2023	63.26			
2016-03-0083559	PARKINGTON BRUCE F	UC	UNCOLLECTABLE	04/17/2023	11.36			
2016-03-0084068	PERSAD NATASHA V	UC	UNCOLLECTABLE	04/17/2023	396.86			
2016-03-0084272	PETRY VINCENT J	UC	UNCOLLECTABLE	04/17/2023	66.36			
2016-03-0084273	PETRY VINCENT J	UC	UNCOLLECTABLE	04/17/2023	58.87			
2016-03-0084274	PETRY VINCENT J	UC	UNCOLLECTABLE	04/17/2023	50.61			
2016-03-0084666	PLM PAINTING & CARPENTRY LLC	UC	UNCOLLECTABLE	04/17/2023	59.13			
2016-03-0085108	PRINCE LATOYA A	UC	UNCOLLECTABLE	04/17/2023	310.36			
2016-03-0085132	PRIVATE HOME CLEANING	UC	UNCOLLECTABLE	04/17/2023	78.23			
2016-03-0085430	R.D. WEIS & COMPANY INC.	UC	UNCOLLECTABLE	04/17/2023	201.66			
2016-03-0085431	R.S.N. INTERIORS LLC	UC	UNCOLLECTABLE	04/17/2023	180.22			
2016-03-0085587	RAMIREZ-GUTIERREZ CESAR A	UC	UNCOLLECTABLE	04/17/2023	185.40			
2016-03-0085600	RAMOS JESUS R	UC	UNCOLLECTABLE	04/17/2023	137.88			
2016-03-0085741	RAYMOND ANDI M	UC	UNCOLLECTABLE	04/17/2023	342.90			
2016-03-0085755	RAYNOR GERALD T	UC	UNCOLLECTABLE	04/17/2023	492.66			
2016-03-0086045	RENZULLI DANIEL W	UC	UNCOLLECTABLE	04/17/2023	244.00			
2016-03-0086101	RESNICK BARBARA J	UC	UNCOLLECTABLE	04/17/2023	51.90			
2016-03-0086153	REYNOLDS EMILY K	UC	UNCOLLECTABLE	04/17/2023	376.46			
2016-03-0086184	RHEE HOWARD S	UC	UNCOLLECTABLE	04/17/2023	510.20			
2016-03-0086185	RHEE HOWARD S	UC	UNCOLLECTABLE	04/17/2023	671.58			
2016-03-0086186	RHEE HOWARD S	UC	UNCOLLECTABLE	04/17/2023	218.70			
2016-03-0086269	RICHARDSON HUGH	UC	UNCOLLECTABLE	04/17/2023	35.37			
2016-03-0086308	RIDDLE STEVEN P	UC	UNCOLLECTABLE	04/17/2023	199.34			
2016-03-0086352	RILEY MICHAEL A	UC	UNCOLLECTABLE	04/17/2023	375.94			
2016-03-0086477	RIVERA KIMBERLY A	UC	UNCOLLECTABLE	04/17/2023	80.56			
2016-03-0086482	RIVERA NELSON	UC	UNCOLLECTABLE	04/17/2023	230.84			
2016-03-0086601	ROBI S PAINTING LLC	UC	UNCOLLECTABLE	04/17/2023	51.12			
2016-03-0086717	RODRIGUEZ ANTHONY E	UC	UNCOLLECTABLE	04/17/2023	36.66			
2016-03-0086792	ROGERS CHRISTOPHER A	UC	UNCOLLECTABLE	04/17/2023	489.82			
2016-03-0086841	ROLLE CYNTHIA G	UC	UNCOLLECTABLE	04/17/2023	75.14			
2016-03-0086985	ROSELLI MARCO V	UC	UNCOLLECTABLE	04/17/2023	313.98			
2016-03-0087131	ROTHAUG STEPHEN D	UC	UNCOLLECTABLE	04/17/2023	89.60			
2016-03-0087343	RULL-VALDIVIESO MARINA	UC	UNCOLLECTABLE	04/17/2023	64.29			
2016-03-0087415	RUSSELL RYAN T	UC	UNCOLLECTABLE	04/17/2023	37.96			
2016-03-0087509	RYAN KATHRYN N	UC	UNCOLLECTABLE	04/17/2023	322.24			
2016-03-0087575	SABO DONALD J	UC	UNCOLLECTABLE	04/17/2023	91.66			
2016-03-0087657	SAEZ LUIS D	UC	UNCOLLECTABLE	04/17/2023	60.68			
2016-03-0087800	SAMALA NIRANJAN R	UC	UNCOLLECTABLE	04/17/2023	58.35			
2016-03-0087858	SANDEEP PARLAPALLI	UC	UNCOLLECTABLE	04/17/2023	75.39			
2016-03-0088152	SAVARESE PEGGY F	UC	UNCOLLECTABLE	04/17/2023	262.72			
2016-03-0088156	SAVIANO EVAN M	UC	UNCOLLECTABLE	04/17/2023	303.64			
2016-03-0088653	SCINTO TREE CARE LLC	UC	UNCOLLECTABLE	04/17/2023	56.55			
2016-03-0088919	SERKIN MOLLY	UC	UNCOLLECTABLE	04/17/2023	292.02			
2016-03-0088920	SERKIN MOLLY	UC	UNCOLLECTABLE	04/17/2023	253.56			
2016-03-0088941	SERRATE MICHAEL	UC	UNCOLLECTABLE	04/17/2023	165.76			
2016-03-0088942	SERRATE MICHAEL	UC	UNCOLLECTABLE	04/17/2023	56.55			

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Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2016-03-0089152	SHAW DAVID B	UC	UNCOLLECTABLE	04/17/2023	129.36			
2016-03-0089252	SHELLY ROBERT L III	UC	UNCOLLECTABLE	04/17/2023	93.98			
2016-03-0089495	NEGRON ADALYS	UC	UNCOLLECTABLE	04/17/2023	308.56			
2016-03-0089771	SKARSTROM MARY H	UC	UNCOLLECTABLE	04/17/2023	186.68			
2016-03-0089913	SMITH ALLEN L	UC	UNCOLLECTABLE	04/17/2023	71.52			
2016-03-0089934	SMITH CLAYTON J	UC	UNCOLLECTABLE	04/17/2023	315.52			
2016-03-0090120	SMYTH STEVEN P	UC	UNCOLLECTABLE	04/17/2023	686.30			
2016-03-0090290	SOS CARTING LLC	UC	UNCOLLECTABLE	04/17/2023	310.36			
2016-03-0090318	SOULE ASHLEY L	UC	UNCOLLECTABLE	04/17/2023	226.44			
2016-03-0090336	SOUTHPORT HANDYMAN SERVICES L.L.C.	UC	UNCOLLECTABLE	04/17/2023	83.66			
2016-03-0090377	SPAGS NE LLC	UC	UNCOLLECTABLE	04/17/2023	309.08			
2016-03-0090428	SPENCER BRENNNA M	UC	UNCOLLECTABLE	04/17/2023	148.73			
2016-03-0090501	SPRINGER SUSAN C	UC	UNCOLLECTABLE	04/17/2023	179.48			
2016-03-0090722	STEHLE JAKOB	UC	UNCOLLECTABLE	04/17/2023	51.64			
2016-03-0090953	STONE JANET K	UC	UNCOLLECTABLE	04/17/2023	105.86			
2016-03-0091091	STRONG MICHAEL G	UC	UNCOLLECTABLE	04/17/2023	41.57			
2016-03-0091368	SUMRA ABDUL S	UC	UNCOLLECTABLE	04/17/2023	152.86			
2016-03-0091677	TALL ERICA N	UC	UNCOLLECTABLE	04/17/2023	509.18			
2016-03-0091726	TAMUCCI JOSEPH M	UC	UNCOLLECTABLE	04/17/2023	67.39			
2016-03-0091727	TAMUCCI JOSEPH M	UC	UNCOLLECTABLE	04/17/2023	162.16			
2016-03-0091732	TANAKA-YOSSIDA NATASSIA S	UC	UNCOLLECTABLE	04/17/2023	49.83			
2016-03-0091781	TAPIA ZOILA E	UC	UNCOLLECTABLE	04/17/2023	356.06			
2016-03-0091863	TAUSS LEIGH A	UC	UNCOLLECTABLE	04/17/2023	68.30			
2016-03-0091936	TAYLOR SARAH A	UC	UNCOLLECTABLE	04/17/2023	119.80			
2016-03-0091962	TEJADA CHRISTIAN A	UC	UNCOLLECTABLE	04/17/2023	127.56			
2016-03-0092364	TINO MONES MONTES LLC	UC	UNCOLLECTABLE	04/17/2023	125.24			
2016-03-0092394	TJM CLEANING LLC	UC	UNCOLLECTABLE	04/17/2023	94.50			
2016-03-0093830	TURNKEY CONSTRUCTION SERVICES LLC	UC	UNCOLLECTABLE	04/17/2023	77.20			
2016-03-0093831	TURNKEY CONSTRUCTION SERVICES LLC	UC	UNCOLLECTABLE	04/17/2023	36.15			
2016-03-0093885	TYRRELL MATTHEW J	UC	UNCOLLECTABLE	04/17/2023	88.56			
2016-03-0094083	UPRIGHT CAROL L	UC	UNCOLLECTABLE	04/17/2023	12.91			
2016-03-0094408	VALID LIMO LLC	UC	UNCOLLECTABLE	04/17/2023	295.12			
2016-03-0094409	VALID LIMO LLC	UC	UNCOLLECTABLE	04/17/2023	268.54			
2016-03-0094544	VARCO STEVE	UC	UNCOLLECTABLE	04/17/2023	129.36			
2016-03-0094857	VAZZANO MARY D	UC	UNCOLLECTABLE	04/17/2023	214.56			
2016-03-0095214	VILFORT WILKENS	UC	UNCOLLECTABLE	04/17/2023	178.42			
2016-03-0095296	VIRNICH PATRICK E	UC	UNCOLLECTABLE	04/17/2023	2.66			
2016-03-0096437	WALKLEY KATIE B	UC	UNCOLLECTABLE	04/17/2023	54.22			
2016-03-0096597	WANG JUNRAN	UC	UNCOLLECTABLE	04/17/2023	160.08			
2016-03-0096629	WARD FREDERICK C	UC	UNCOLLECTABLE	04/17/2023	61.45			
2016-03-0096867	WEGLARZ EUGENE F JR	UC	UNCOLLECTABLE	04/17/2023	377.76			
2016-03-0097311	WIDELL SCOTT M	UC	UNCOLLECTABLE	04/17/2023	114.38			
2016-03-0097425	WILLIAMS GEOFFREY C	UC	UNCOLLECTABLE	04/17/2023	82.37			
2016-03-0097426	WILLIAMS GEOFFREY C	UC	UNCOLLECTABLE	04/17/2023	28.14			
2016-03-0097991	YOUNG CHRISTOPHER J	UC	UNCOLLECTABLE	04/17/2023	270.34			
2016-03-0098008	YOUNG MELVIN E	UC	UNCOLLECTABLE	04/17/2023	96.31			
2016-03-0098167	ZAVAGLIA ANGELO R	UC	UNCOLLECTABLE	04/17/2023	63.26			
2016-03-0098187	ZEBRO EDWARD	UC	UNCOLLECTABLE	04/17/2023	677.78			
2016-03-0098231	ZENG YAOJUN	UC	UNCOLLECTABLE	04/17/2023	168.10			
2016-03-0098232	ZENG YONGLIN	UC	UNCOLLECTABLE	04/17/2023	196.50			
2016-03-0098233	ZENG YONGLIN	UC	UNCOLLECTABLE	04/17/2023	57.84			
2016-03-0098244	ZEZOFF SETH M	UC	UNCOLLECTABLE	04/17/2023	75.65			
2016-03-0098423	JACKSON BRYAN R	UC	UNCOLLECTABLE	04/17/2023	117.13			
2016-03-0098427	PALMER THOMAS A JR	UC	UNCOLLECTABLE	04/17/2023	41.31			
MOTOR VEHICLE	# Of Acct: 334				60,744.98			

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Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2016-04-0040013	ABBOTT ALEXANDER Z	UC	UNCOLLECTABLE	04/17/2023	240.90			
2016-04-0040309	ALSUWAIDAN MOHAMMED S	UC	UNCOLLECTABLE	04/17/2023	88.18			
2016-04-0040528	BARTON-WEYERS SHEILA K	UC	UNCOLLECTABLE	04/17/2023	362.25			
2016-04-0040703	BOCCITTO MARCO E	UC	UNCOLLECTABLE	04/17/2023	240.90			
2016-04-0041035	CAMP ROBERT H JR	UC	UNCOLLECTABLE	04/17/2023	221.28			
2016-04-0041255	CHAMBERLAIN WILLIAM A	UC	UNCOLLECTABLE	04/17/2023	238.58			
2016-04-0041321	CIBUS NORTH AMERICA INC.	UC	UNCOLLECTABLE	04/17/2023	34.03			
2016-04-0041340	CISIEWICZ ZIBGNIEW	UC	UNCOLLECTABLE	04/17/2023	53.63			
2016-04-0041431	CONNELLY SARA R	UC	UNCOLLECTABLE	04/17/2023	126.91			
2016-04-0041528	CRUMB DAVID L	UC	UNCOLLECTABLE	04/17/2023	30.70			
2016-04-0041743	DAVIS BRIAN J JR	UC	UNCOLLECTABLE	04/17/2023	161.81			
2016-04-0041836	DEPAOLA ALANNA M	UC	UNCOLLECTABLE	04/17/2023	28.43			
2016-04-0041840	DEROSA VINCENT L	UC	UNCOLLECTABLE	04/17/2023	132.20			
2016-04-0042315	EATON CALVIN	UC	UNCOLLECTABLE	04/17/2023	49.83			
2016-04-0042387	ESPINEL ANITA	UC	UNCOLLECTABLE	04/17/2023	54.91			
2016-04-0042426	FAIRFIELD LOGISTICS SERVICES LLC	UC	UNCOLLECTABLE	04/17/2023	131.94			
2016-04-0042441	FALCON KRISTINA M	UC	UNCOLLECTABLE	04/17/2023	41.88			
2016-04-0042446	FANELLI MAURO M	UC	UNCOLLECTABLE	04/17/2023	14.67			
2016-04-0042765	FLYNN MICHAEL	UC	UNCOLLECTABLE	04/17/2023	64.40			
2016-04-0042771	FODIMAN JAMES B	UC	UNCOLLECTABLE	04/17/2023	26.49			
2016-04-0042790	FORTE DANIEL J	UC	UNCOLLECTABLE	04/17/2023	102.76			
2016-04-0042837	FREIRE-COIMBRA JUAN P	UC	UNCOLLECTABLE	04/17/2023	262.07			
2016-04-0042838	FREIRE-COIMBRA JUAN P	UC	UNCOLLECTABLE	04/17/2023	183.84			
2016-04-0042901	GALVAN MELINDA L	UC	UNCOLLECTABLE	04/17/2023	113.87			
2016-04-0043127	GRACESKI JESSICA J	UC	UNCOLLECTABLE	04/17/2023	30.85			
2016-04-0043208	GULASH WYATT J	UC	UNCOLLECTABLE	04/17/2023	86.24			
2016-04-0043211	GULICK BUILDING AND DEVELOPMENT LLC	UC	UNCOLLECTABLE	04/17/2023	126.00			
2016-04-0043474	HOLDAMPF ANTHONY T	UC	UNCOLLECTABLE	04/17/2023	43.82			
2016-04-0044007	JOHNSTON MATTHEW E	UC	UNCOLLECTABLE	04/17/2023	47.92			
2016-04-0044349	KEPSHIRE JOSEPH G JR	UC	UNCOLLECTABLE	04/17/2023	196.80			
2016-04-0044439	KOLK MATTHEW J	UC	UNCOLLECTABLE	04/17/2023	234.73			
2016-04-0044914	MAHER JEFFREY B	UC	UNCOLLECTABLE	04/17/2023	329.82			
2016-04-0044995	MARKOVIC SELDAN	UC	UNCOLLECTABLE	04/17/2023	75.60			
2016-04-0045018	MARTILLO-RODAS STEFANIE A	UC	UNCOLLECTABLE	04/17/2023	238.32			
2016-04-0045213	MEDINAS LORI	UC	UNCOLLECTABLE	04/17/2023	83.14			
2016-04-0045273	METROPOLITAN LIMOUSINE SERVICE INC	UC	UNCOLLECTABLE	04/17/2023	81.07			
2016-04-0045364	MITCHELL STEPHANIE R	UC	UNCOLLECTABLE	04/17/2023	80.51			
2016-04-0045414	MOORE ANDREW K	UC	UNCOLLECTABLE	04/17/2023	81.31			
2016-04-0045617	NEW ENGLAND HARDWOOD FLOORS PRO LLC	UC	UNCOLLECTABLE	04/17/2023	143.30			
2016-04-0046085	OLAH BRIAN W	UC	UNCOLLECTABLE	04/17/2023	29.82			
2016-04-0046214	PAPPAS ACHILLES A	UC	UNCOLLECTABLE	04/17/2023	403.23			
2016-04-0046298	PERKINS MARY	UC	UNCOLLECTABLE	04/17/2023	266.36			
2016-04-0046631	RICCA HARRY G	UC	UNCOLLECTABLE	04/17/2023	17.30			
2016-04-0046697	RODRIGUEZ ANTHONY E	UC	UNCOLLECTABLE	04/17/2023	42.34			
2016-04-0046808	RYAN KATHRYN N	UC	UNCOLLECTABLE	04/17/2023	218.70			
2016-04-0047017	SERKIN MOLLY	UC	UNCOLLECTABLE	04/17/2023	263.11			
2016-04-0047170	SMALL KEVIN T	UC	UNCOLLECTABLE	04/17/2023	38.99			
2016-04-0047178	SMITH CHARLES D	UC	UNCOLLECTABLE	04/17/2023	12.91			
2016-04-0047179	SMITH CHARLES D	UC	UNCOLLECTABLE	04/17/2023	16.83			
2016-04-0047492	THE CONCIERGE GROUP LLC	UC	UNCOLLECTABLE	04/17/2023	303.64			
2016-04-0048371	VILLAFANEZ VALERIE	UC	UNCOLLECTABLE	04/17/2023	58.95			
2016-04-0048736	WALLACE MICHAEL E	UC	UNCOLLECTABLE	04/17/2023	350.43			
2016-04-0048792	WEBB ANITA L	UC	UNCOLLECTABLE	04/17/2023	92.44			
2016-04-0048865	WHITE JONATHAN M	UC	UNCOLLECTABLE	04/17/2023	117.92			
2016-04-0048956	XU JINGJING	UC	UNCOLLECTABLE	04/17/2023	183.89			
2016-04-0048969	YORWERTH DAVID J	UC	UNCOLLECTABLE	04/17/2023	17.02			

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2016-04-0048970	YORWERTH DAVID J	UC	UNCOLLECTABLE	04/17/2023	77.49			
2016-04-0048976	YOUNG MELVIN E 3RD	UC	UNCOLLECTABLE	04/17/2023	208.16			
2016-04-0048977	YOUNG MELVIN E 3RD	UC	UNCOLLECTABLE	04/17/2023	20.81			
2016-04-0049133	GERG LLC	UC	UNCOLLECTABLE	04/17/2023	73.46			
2016-04-0049155	MARKOVIC SELDAN	UC	UNCOLLECTABLE	04/17/2023	134.73			
2016-04-0049162	NAVARRO-TORRES ADRIANA	UC	UNCOLLECTABLE	04/17/2023	64.73			
MOTOR VEHICLE SUPPLEMENTA								
# Of Acct: 62					7,899.15			
YR : 2016	TOTAL : 396				68,644.13			
2017-03-0053451	BISHOP JAMES T JR	DE	DECEASED	04/05/2023	137.60			
2017-03-0089473	SKARSTROM MARY H	DE	DECEASED	04/05/2023	169.24			
2017-03-0090530	STEVENS FREDERICK J JR	DE	DECEASED	04/05/2023	50.85			
MOTOR VEHICLE								
# Of Acct: 3					357.69			
YR : 2017	TOTAL : 3				357.69			
2018-02-0034363	ICESURANCE INC	BK	BANKRUPT	04/05/2023	2.00			
PERSONAL PROPERTY								
# Of Acct: 1					2.00			
2018-03-0060595	DIAZ EDGARDO N	DE	DECEASED	04/05/2023	495.08			
2018-03-0089227	SKARSTROM MARY H	DE	DECEASED	04/05/2023	153.78			
MOTOR VEHICLE								
# Of Acct: 2					648.86			
YR : 2018	TOTAL : 3				650.86			
2019-02-0035510	ARCTIC GLACIER USA INC	BK	BANKRUPT	04/05/2023	140.66			
PERSONAL PROPERTY								
# Of Acct: 1					140.66			
2019-04-0083321	IVEY CURTIS L III	DE	DECEASED	04/05/2023	362.42			
MOTOR VEHICLE SUPPLEMENTA								
# Of Acct: 1					362.42			
YR : 2019	TOTAL : 2				503.08			
2020-02-0031767	YOUR FAMILY LAWYER LLC	UC	UNCOLLECTABLE	04/05/2023	218.82			
2020-02-0032671	MUNSON BUILDERS INC	UC	UNCOLLECTABLE	04/14/2023	939.72			
2020-02-0032999	MORTGAGE MASTER INC	UC	UNCOLLECTABLE	04/05/2023	589.78			
2020-02-0034363	ICESURANCE INC	BK	BANKRUPT	04/05/2023	21.31			
2020-02-0035171	ANSWER VENDING	UC	UNCOLLECTABLE	04/14/2023	63.40			
2020-02-0035510	ARCTIC GLACIER USA INC	BK	BANKRUPT	04/05/2023	155.94			
2020-02-0036645	SAUGATUCK DIGITAL ARTS WORKSHOP	UC	UNCOLLECTABLE	04/14/2023	224.74			
2020-02-0036649	MIRZA AESTHETICS	UC	UNCOLLECTABLE	04/05/2023	92.81			
2020-02-0036885	ALEX & ANI LLC	BK	BANKRUPT	04/05/2023	4.76			
2020-02-0036955	NJ ADVANCE MEDIA LLC	UC	UNCOLLECTABLE	04/05/2023	3.06			
2020-02-0037088	LANDSCAPE BY DESIGN	UC	UNCOLLECTABLE	04/14/2023	203.98			
2020-02-0037347	PETERSON ZAMAT	UC	UNCOLLECTABLE	04/14/2023	120.88			
2020-02-0037576	STRATFIELD DEVELOPMENT	UC	UNCOLLECTABLE	04/14/2023	185.62			
2020-02-0037609	SANCHEZ RICHARD	UC	UNCOLLECTABLE	04/14/2023	56.93			
2020-02-0037889	CONTEXT MEDIA LLC	UC	UNCOLLECTABLE	04/14/2023	75.81			
2020-02-0037956	MUSSULMADE GILINDA	UC	UNCOLLECTABLE	04/14/2023	67.45			
2020-02-0038066	PINK SODA	UC	UNCOLLECTABLE	04/05/2023	84.45			
PERSONAL PROPERTY								
# Of Acct: 17					3,109.46			

Modify Suspense Report

TOWN OF FAIRFIELD Date: 04/21/2023 Time: 13:59:54

Page: 9

Condition (s): Year: 2021, Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2020-03-0068274	HOLMES JASON C	DE	DECEASED	04/05/2023	69.48			
2020-03-0070070	IVEY CURTIS L III	DE	DECEASED	04/05/2023	359.38			
2020-03-0087195	SHAPIRO DAVID B	UC	UNCOLLECTABLE	04/14/2023	195.20			
2020-03-0094607	WEBB EDWARD A	DE	DECEASED	04/05/2023	85.53			
MOTOR VEHICLE	# Of Acct: 4				709.59			
2020-04-0088113	SCHEER JANICE E	DE	DECEASED	04/05/2023	90.71			
MOTOR VEHICLE SUPPLEMENTA	# Of Acct: 1				90.71			
YR : 2020	TOTAL : 22				3,909.76			
2021-02-0031123	PAGLIARO BROTHERS L L C	UC	UNCOLLECTABLE	04/05/2023	687.28			
2021-02-0032146	NEW ENGLAND HARDWOOD FLOORS	UC	UNCOLLECTABLE	04/05/2023	20.70			
2021-02-0032999	MORTGAGE MASTER INC	UC	UNCOLLECTABLE	04/05/2023	618.36			
2021-02-0033710	HOME MARKETING ASSOCIATES INC	UC	UNCOLLECTABLE	04/05/2023	27.51			
2021-02-0034363	ICESURANCE INC	BK	BANKRUPT	04/05/2023	22.06			
2021-02-0035510	ARCTIC GLACIER USA INC	BK	BANKRUPT	04/05/2023	162.90			
2021-02-0036616	COVALENT MEDIA GROUP	UC	UNCOLLECTABLE	04/05/2023	143.56			
2021-02-0036863	GL LANDSCAPING LLC	UC	UNCOLLECTABLE	04/05/2023	234.26			
2021-02-0037069	CT LIMO & HOME GOODS	UC	UNCOLLECTABLE	04/05/2023	212.74			
2021-02-0037116	TURTLE & HUGHES	UC	UNCOLLECTABLE	04/05/2023	212.74			
2021-02-0037257	KIGATI ERIC	UC	UNCOLLECTABLE	04/05/2023	212.74			
2021-02-0037347	PETERSON ZAMAT			04/14/2023	133.48			
2021-02-0037558	CCOB	UC	UNCOLLECTABLE	04/05/2023	136.20			
2021-02-0037629	PRODUCTION PLUS LLC	UC	UNCOLLECTABLE	04/05/2023	54.48			
2021-02-0038029	CLAUDIO BARROS	UC	UNCOLLECTABLE	04/05/2023	136.20			
2021-02-0038100	STERLINA SOURCING LLC	UC	UNCOLLECTABLE	04/05/2023	53.92			
2021-02-0038155	LIFES A BEACH SHACK	UC	UNCOLLECTABLE	04/05/2023	1,129.10			
2021-02-2021041	ALTITUDE CAPITAL TRADING LLC	UC	UNCOLLECTABLE	04/05/2023	54.48			
2021-02-2021065	MENDEZ JOSE A CABRERA	UC	UNCOLLECTABLE	04/05/2023	136.20			
2021-02-2021086	SHORELINE COUNSELING	UC	UNCOLLECTABLE	04/05/2023	108.96			
2021-02-2021171	VALENTE AUTOMOTIVE LLC	UC	UNCOLLECTABLE	04/05/2023	136.20			
PERSONAL PROPERTY	# Of Acct: 21				4,634.07			
2021-03-0060223	DEMAILLE PATRICK	DE	DECEASED	04/05/2023	45.76			
2021-03-0068922	HOLMES JASON C	DE	DECEASED	04/05/2023	90.65			
2021-03-0070718	IVEY CURTIS L III	DE	DECEASED	04/05/2023	368.02			
2021-03-0074796	LECLERC BRIAN J	DE	DECEASED	04/05/2023	169.72			
2021-03-0087859	SHAPIRO DAVID B	UC	UNCOLLECTABLE	04/14/2023	436.66			
2021-03-0090316	TALMADGE RICHARD V	UC	UNCOLLECTABLE	04/14/2023	144.92			
2021-03-0090317	TALMADGE RICHARD V	UC	UNCOLLECTABLE	04/14/2023	378.92			
2021-03-0090319	TALMADGE RICHARD V	UC	UNCOLLECTABLE	04/14/2023	125.30			
2021-03-0095312	WALTON LANA	DE	DECEASED	04/05/2023	5.75			
MOTOR VEHICLE	# Of Acct: 9				1,765.70			
YR : 2021	TOTAL : 30				6,399.77			
Grand Total: 456					80,465.29			

TOWN OF FAIRFIELD

SCHEDULES FOR SETTING MILL RATE
FOR FISCAL YEAR ENDING JUNE 30, 2025
BASED ON APPROVED BUDGET AND FINAL BAA

BOARD OF FINANCE MEETING

MAY 9, 2024

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**Schedule of Expenditures and Required Tax Levy and Mill Rate
For Fiscal year Ending June 30, 2025 based on
Final BAA Net Grand List**

RTM Approved Expenditure Budget			\$369,739,303
Less: Current Year Non-Tax Revenue			
Fees, Services and Other	\$27,479,473		
State Revenue	8,047,421		
Prior Year Tax, Interest, Lien Fees	<u>5,280,027</u>		
Total			<u>\$40,806,921</u>
Net Current Year Revenue Required to Fund Operations			\$328,932,382
Credits and Reserves:			
Town Senior/Disabled Tax Relief	\$3,450,000		
State Elderly and Disabled	305,000		
Assessment Appeals	400,000		
Reserve for Uncollected	<u>3,258,303</u>	99.01% Collection	
Total Credit and Reserves			<u>\$7,413,303</u>
TOTAL Required Tax Levy			\$336,345,685
Property Available for Assessment after Final BAA Net Grand List			
			\$12,055,400,879
Required Mill Rate FY25			0.02790
Mill Rate FY24			<u>0.02751</u>
Percent Change			<u>1.42%</u>

SCHEDULE OF CURRENT YEAR TAX LEVY, TAX REVENUE, PROPERTY AVAILABLE FOR TAXATION, AND MILL RATE FOR FISCAL YEARS ENDING JUNE 30, 2024 AND JUNE 30, 2025

	2024 BUDGET		2025 RTM	2024 / 2025 \$ CHG	% CHG
<u>Current Year Tax Levy and Tax Revenue Required</u>					
Current Year Expenditures:			Changes Since BOF Budget Vote		
Board of Education	\$210,163,445		\$220,221,484	\$10,058,039	4.79%
Shared Expense (Debt, WComp, Risk Mgt, Fund Bal)	\$24,857,932		\$23,795,386	(\$1,062,546)	-4.27%
Town	<u>121,754,410</u>		<u>125,722,433</u>	<u>3,968,023</u>	<u>3.26%</u>
Total Expense Budget	\$356,775,787		\$369,739,303	\$12,963,516	3.63%
Non-Tax Revenue	(\$29,796,311)		(\$35,526,894)	(5,730,583)	19.23%
Prior Year Tax, Interest, Lien Fees	<u>(4,277,788)</u>		<u>(5,280,027)</u>	(1,002,239)	<u>23.43%</u>
Total Non-Tax Revenue	<u>(\$34,074,099)</u>		<u>(\$40,806,921)</u>	<u>(\$6,732,822)</u>	<u>19.76%</u>
Net Current Year Tax Levy Required	<u>\$322,701,688</u>		<u>\$328,932,382</u>	<u>\$6,230,694</u>	<u>1.93%</u>
Plus Credits to Taxpayers:					
Senior and Disabled Tax Credits Town	\$3,568,178		\$3,450,000	(118,178)	-3.31%
Senior and Disabled Tax Credits State	325,598		\$305,000	(20,598)	-6.33%
Assessment Appeals (Open Court Log)	<u>400,000</u>		<u>400,000</u>	<u>0</u>	<u>0.00%</u>
Total Credits	\$4,293,776		\$4,155,000	(\$138,776)	-3.23%
Reserve for Uncollected Taxes	<u>\$3,456,167</u>	(0.9893)	<u>\$3,258,303</u>	<u>(197,864)</u>	<u>-5.72%</u>
Total Credits and Reserves	<u>\$7,749,943</u>		<u>\$7,413,303</u>	<u>(\$336,640)</u>	<u>-4.34%</u>
Gross Tax Levy Required	<u>\$330,451,631</u>		<u>\$336,345,685</u>	<u>\$5,894,054</u>	<u>1.78%</u>
<u>Property Available for Taxation, Mill and Tax Rate Calculation</u>					
Assessor's Grand List as of January 31st	\$13,731,915,241		\$13,815,233,526	83,318,285	0.61%
Exemptions and Adjustments:					
Tax Exempt Properties and Exemptions	<u>(\$1,801,518,185)</u>		<u>(\$1,838,321,188)</u>	<u>(\$36,803,003)</u>	<u>2.04%</u>
Ass'r Net Grand List before BAA Adj.	<u>11,930,397,056</u>		<u>11,976,912,338</u>	<u>46,515,282</u>	<u>0.39%</u>
BAA Adjustment & Other	<u>(13,342,148)</u>		<u>(11,511,459)</u>	<u>1,830,689</u>	<u>-13.72%</u>
BAA Net Grand List	<u>\$11,917,054,908</u>		<u>\$11,965,400,879</u>	<u>48,345,971</u>	<u>0.41%</u>
Supplemental Motor Vehicle	\$95,000,000		\$90,000,000	(5,000,000)	-5.26%
Property Available for Ass'mnt	<u>\$12,012,054,908</u>		<u>\$12,055,400,879</u>	<u>\$43,345,971</u>	<u>0.36%</u>
Mill Rate	0.02751		0.02790	0.00039	1.42%
Current Year Tax Levy Assessed	<u>\$330,451,631</u>		<u>\$336,345,685</u>	<u>\$5,894,054</u>	<u>1.78%</u>

*RTM net increase to budget. Net increase to legal services of \$75,000, offset by a \$45,000 reduction to health insurance contributions.

** The mill rate can only be rounded to five decimal places. To remain at a mill rate of .02790 or 27.90 per \$1,000 of assessed value, the anticipated collection rate would need to be increased from an assumed 98.99% to 99.01%. The difference is \$63,611.

***Net grand list as of 5/6/2024 is \$11,964,400,879. BAA adjustment and other changes were above the anticipated \$10M.

General Fund Balance History

Budgetary Basis					
Total General Fund					
	Unassigned Fund	Expenditures and Other			
Fiscal Year	Balance	Financing Uses	Percent	Act/Bud	Change
FY10	\$12,286	\$245,243	5.01%	Act	
FY11	\$13,414	\$250,067	5.36%	Act	0.35%
FY12	\$14,593	\$262,398	5.56%	Act	0.20%
FY13	\$17,408	\$270,596	6.43%	Act	0.87%
FY14	\$21,168	\$277,245	7.64%	Act	1.20%
FY15	\$24,260	\$284,271	8.53%	Act	0.90%
FY16	\$27,435	\$290,960	9.43%	Act	0.90%
FY17	\$27,839	\$292,200	9.53%	Act	0.10%
FY18	\$32,142	\$295,508	10.88%	Act	1.35%
FY19	\$34,688	\$307,452	11.28%	Act	0.41%
FY20	\$34,819	\$315,233	11.05%	Act	-0.24%
FY21	\$36,572	\$322,516	11.34%	Act	0.29%
FY22	\$39,790	\$338,556	11.75%	Act	0.41%
FY23	\$41,062	\$349,091	11.76%	Act	0.01%
FY24*	\$41,962	\$356,776	11.76%	Prj	0.00%
FY25**	\$43,462	\$369,739	11.75%	Bud	-0.01%

* Assuming Fund Balance percentage remains flat at 11.76%

** Need additional \$1.5M in Unassigned FB to remain flat at 11.76%

Schedule of Alternative Collection Rate Impact on FY25 Tax Rate and Mill Rate

-0- <u>Scenario</u>	-1- <u>% Reserve for Uncollected</u>	-2- <u>Mill Rate</u>	-3- <u>Tax Rate Incr</u>	-4- <u>\$ Reserve for Uncollected</u>	-5- <u>CHG from Current Uncoll. Resv.</u>
1	98.90%	27.93	1.53%	\$3,619,965	\$361,662
2	98.94%	27.92	1.49%	\$3,499,411	\$241,108
3	98.97%	27.91	1.45%	\$3,378,857	\$120,554
4	99.01%	27.90	1.42%	\$3,258,303	
5	99.05%	27.89	1.38%	\$3,137,749	(\$120,554)
6	99.08%	27.88	1.34%	\$3,017,195	(\$241,108)
7	99.12%	27.87	1.31%	\$2,896,640	(\$361,663)

Schedule of Tax Collection Rate History

	Budget	Actual	Variance
2019	98.64%	98.85%	0.21%
2020*	98.83%	97.96%	-0.87%
2021	98.61%	99.01%	0.40%
2022	98.71%	99.14%	0.43%
2023	98.90%	99.08%	0.18%
*5-Year Avg (Not Including Deferrment Year 2020)	98.72%	99.02%	0.31%

Town of Fairfield
Fairfield, Connecticut 06824
INTERNAL AUDIT DIVISION
(203) 256-2919 (Office)
(203) 255-7380 (Fax)
csaxl@fairfieldct.org

To: Anthony Calabrese, Director of Recreation
From: Connie M. Saxl, Senior Internal Auditor
Subject: Audit: Golf Manager Agreement & Golf Independent Contractor Agreement
Date: March 4, 2024 (Former Draft Report - December 18, 2023)
Cc: William Gerber, First Selectman
David Becker, Interim Chief Fiscal Officer
Cathleen Simpson, Director of Human Resources
All Internal Audit reports are distributed to the Audit Sub-Committee and Board of Finance members and are posted as backup whenever reports on Internal Audit activities are made. Backup reports are located on the Town of Fairfield website:
www.fairfieldct.org

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AUDIT PURPOSE AND SCOPE

The Internal Audit Division has completed an examination of the Golf Manager contractual agreement which pertains to compensation to be paid to the manager, Robert J. Bigonette of the Town's golf facilities dated November 30, 2020 and the independent contractor agreement between the Town of Fairfield and Mr. Robert Bigonette for compensation to be paid as an independent contractor for golf programs provided to the public dated March 15, 2023.

The purpose of the audit was to:

- Ensure that the correct annual compensation was paid to the Golf Manager in accordance with the contractual agreement.

- Ensure that the correct compensation was paid to the Golf Pro as an independent contractor for golf services rendered.
- Recommend areas where improvements may be implemented to strengthen internal accounting controls.

The scope of the audit comprised examinations of:

- Contractual agreements between:
 1. The Town and Golf Manager (November 30, 2020)
 2. The Town and Independent Contractor (March 15, 2023)
- Certificates of Liability Insurance
- Invoices submitted to Finance for payment and corresponding checks paid for the period January 1, 2021 through December 31, 2023 under both contracts.

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STATEMENT OF AUDITING STANDARDS

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed in order to afford a reasonable basis for judgments and conclusions regarding the organization, program, activity, or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy audit objectives.

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INTERNAL CONTROL DEFINED

Internal control encompasses all the steps and actions developed by management to ensure efficient and effective organizational operations. It consists of all the methods used to safeguard assets, to promote accuracy and reliability of the organizations accounting data and records, to encourage compliance with all policies and procedures prescribed by management and to promote the operational efficiency of the organization. Management must understand its

responsibilities and must implement and maintain adequate internal control systems.

A. Golf Manager Contractual Agreement
Robert J. Bigonette
(November 30, 2020)

Check payments made to vendor: JLE, LLC DBA Robert Bigonette

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AUDIT FINDING #1

1. A review of payments made to the Golf Manager over a three-year period revealed that the correct compensation was paid to him in accordance with the agreement between the Town and Robert J. Bigonette dated November 30, 2020.

COMPENSATION PAID

CALENDAR 2021	\$ 152,000.00
CALENDAR 2022	\$ 156,560.00
CALENDAR 2023	\$ 161,257.00
	<u>\$ 469,817.00</u>

COMPENSATION TO BE PAID *(For Informational Purposes)*

CALENDAR 2024	\$ 166,095.00
CALENDAR 2025	\$ 171,072.00
	<u>\$ 337,167.00</u>

GRAND TOTAL ALL YEARS:	<div style="border: 1px solid black; padding: 2px;">\$ 806,984.00</div>
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AUDIT RECOMMENDATION #1

No audit recommendation made at this time.



AUDIT FINDING #2

The contractual agreement between the Town and Robert J. Bigonette (Manager) dated November 30, 2020 requires the Manager to obtain and maintain a fidelity bond throughout the term of the contract.

Excerpt from contract:

3.15 Fidelity Bond. The selected Golf Professional shall obtain and maintain throughout the term of the contract, a fidelity bond issued by an insurer licensed by the State of Connecticut in a form acceptable to the Town's Chief Fiscal Officer in an amount deemed sufficient by the Town's Chief Fiscal Officer to cover the cash that the Golf Professional and/or the staff will be handling on behalf of the Town. The Golf Professional shall deliver a copy of said bond prior to the execution of a contract with the Town.

Inquiries with the Town Purchasing Department revealed that the fidelity bond was not provided as required per contract.

AUDIT RECOMMENDATION #2

The Manager supervises collection of all fees on behalf of the Town (including golf fees, season tickets, identification cards, reserved starting times, locker rentals golf carts and driving range). H. Smith Richardson and Carl J. Dickman golf courses generated \$2,810,165.46 in revenue during FY23.

The purpose of the fidelity bond is to provide the Town with insurance/protection against losses caused by a contractor's fraudulent or dishonest actions. Fidelity bonds are also known as honesty bonds which protect the Town against monetary losses. It is recommended that the required fidelity bond be obtained from the Golf Manager as required by the contract with copies maintained on file with Risk Management, Purchasing and the Recreation Departments.



AUDIT FINDING #3

A review of the Certificate of Insurance, required by contract, revealed that it was up-to-date and in the correct liability amounts. However, the Town of Fairfield was not named as the additional insured as required by the contract. A second expired Certificate of Liability Insurance was on hand for Crime Insurance in the amount of \$200,000 which named the Town of Fairfield as the certificate holder. These documents were on hand at the Department of Recreation but not on file with the Town Risk Manager which was required by the contract.

AUDIT RECOMMENDATION #3

It is recommended that the Town Risk Manager be the point person assigned to ensure that all contracts stipulating that Certificates of Insurance be on hand within his/her office. This requires a coordination between Purchasing, the Recreation Department (other Town departments) and the Town Risk Manager. Part of the requirement of Risk Management should be to ensure that all contracts have the correct liability coverages, are up-to-date and name the Town of Fairfield as an additional insured. Being named (the Town) as an additional insured is important as it protects the Town against financial liability and reduces liability risk in instances of unexpected lawsuits or claims.



B. Independent Contractor Agreement
Robert Bigonette
(March 15, 2023)

Check payments made to vendor: Robert J. Bigonette



AUDIT FINDING #4

The contractual agreement between the Town and the Independent Contractor (Robert Bigonette) states that the contractor must maintain adequate insurance coverage for its activities in connection with this agreement. However, a certificate

of insurance was not on hand in either the Recreation Department or with the Town Risk Manager associated with this contract.

AUDIT RECOMMENDATION #4

Same as Audit Recommendation #3.



AUDIT FINDING #5

A request for contractual agreements for calendar years 2021 through 2023 revealed that there was no written contract on hand between the independent contractor and the Town for the two years covering calendar 2021 and 2022. Therefore, it could not be confirmed by Internal Audit whether the percentage of compensation paid to the contractor for golf program revenue in these two years was correct. The contractor had been paid 75% of gross revenue associated for specific golf programs provided/taught by him over the three-year period examined.

AUDIT RECOMMENDATION #5

It is recommended that all contracts be formalized in writing between the Town and outside parties especially those where a percentage of revenue is shared with an outside contractor. This will clearly outline/define the terms, responsibilities, obligations, requirements and expectations between both parties. Formal approval from the Golf Commission should be obtained and maintained on file to justify the review and approval of the agreed upon percentage of revenue share with all outside contractors (pertaining to golf).



AUDIT FINDING #6

The 2023 written contract specifies that the description of services provided by the independent contractor shall include Junior Golf One-Week Clinics June 19, 2023 through August 24, 2023 and Happy Hour Clinics July 6, 2023 through August 24, 2023 at 75% of gross revenue. For these programs It was noted that the independent contractor was compensated at 75% of revenue for other golf programs not specifically listed in the contract.

AUDIT RECOMMENDATION #6

It is recommended that the language in future contracts be amended to include “all golf programs provided/taught by the independent contractor” if this is what the Recreation Department and Golf Commission wishes. This will ensure full compliance with the terms stipulated in the contract.



AUDIT FINDING #7

Internal Audit recalculated the compensation paid to the independent contractor on 100% of invoices from 1/1/2021 through 12/31/2023. The total paid for this period of time was \$310,541.46 for 31 invoices submitted by the independent contractor to the Town/Recreation Department for payment. It was noted on two invoices that errors in compensation calculation had occurred resulting in **\$1,470.00 in underpayment** to the independent contractor.

AUDIT RECOMMENDATION #7

It is recommended that the independent contractor be compensated for the underpayment in the amount of \$1,470.00 and a check processed to pay him the proper amount owed. It is further recommended that greater care be taken when reviewing and double-checking invoices for payment to outside parties to ensure that the correct amounts are being properly paid.



AUDIT CONCLUSIONS

The audit recommendations included within this report will assist in strengthening internal controls governing all contracts and associated payments/expenditures relating to these contracts. I am happy to give management assistance with the implementation of the recommendations made within this report. I also appreciate the cooperation and assistance received from all parties at the Town Recreation and Purchasing Departments which greatly facilitated the completion of this audit. Thank you.

History of Audit Report:

Draft Audit Report Submitted to Department Head with Copy to CFO: December 18, 2023

Draft Report Submitted to Interim CFO: February 2, 2024

Final Report: March 4, 2024

Appendix A
(For Informational Purposes)

Payments by Expense Category

Robert J. Bigonette

&

JLE, LLC DBA Robert J. Bigonette, PGA

1/1/2021 - 12/31/2023

ROBERT J. BIGONETTE & JLE, LLC DBA ROBERT J. BIGONETTE PGA
PAYMENTS BY EXPENSES CATEGORY
1/1/2021 THRU 12/31/2023

BY PAYEE NAME:

	<u>ROBERT J. BIGONETTE</u>		<u>INDEPENDENT CONTRACTOR</u>	
<u>EXPENSE CATEGORY</u>	<u>CALENDAR 2021</u>	<u>CALENDAR 2022</u>	<u>CALENDAR 2023</u>	<u>TOTAL</u>
PGA DUES	\$ 661.00	\$ 662.00	\$ 662.00	\$ 1,985.00
OFFICE SUPPLIES	\$ -	\$ 95.70	\$ -	\$ 95.70
75% OF GOLF REVENUE	\$ 79,032.00	\$ 103,324.38	\$ 126,104.38	\$ 308,460.76
	<u>\$ 79,693.00</u>	<u>\$ 104,082.08</u>	<u>\$ 126,766.38</u>	<u>\$ 310,541.46</u>

	<u>JLE, LLC DBA ROBERT J. BIGONETTE PGA</u>		<u>MANAGER - H. SMITH RICHARDSON & CARL J. DICKMAN GOLF COURSES</u>	
<u>EXPENSE CATEGORY</u>	<u>CALENDAR 2021</u>	<u>CALENDAR 2022</u>	<u>CALENDAR 2023</u>	<u>TOTAL</u>
OFFICE SUPPLIES	\$ -	\$ 2,216.91	\$ -	\$ 2,216.91
GOLF MGR. COMPENSATION	\$ 152,000.00	\$ 156,560.00	\$ 161,257.00	\$ 469,817.00
	<u>\$ 152,000.00</u>	<u>\$ 158,776.91</u>	<u>\$ 161,257.00</u>	<u>\$ 472,033.91</u>

GRAND TOTAL - ALL

<u>EXPENSE CATEGORY</u>	<u>CALENDAR 2021</u>	<u>CALENDAR 2022</u>	<u>CALENDAR 2023</u>	<u>TOTAL</u>
PGA DUES	\$ 661.00	\$ 662.00	\$ 662.00	\$ 1,985.00
OFFICE SUPPLIES	\$ -	\$ 2,312.61	\$ -	\$ 2,312.61
75% OF GOLF REVENUE	\$ 79,032.00	\$ 103,324.38	\$ 126,104.38	\$ 308,460.76
GOLF MGR. COMPENSATION	\$ 152,000.00	\$ 156,560.00	\$ 161,257.00	\$ 469,817.00
	<u>\$ 231,693.00</u>	<u>\$ 262,858.99</u>	<u>\$ 288,023.38</u>	<u>\$ 782,575.37</u>

Town of Fairfield

Fairfield, Connecticut 06824

INTERNAL AUDIT DIVISION

csaxl@fairfieldct.org

(203) 256-2919 (Office)

(203) 256-3080 (Fax)

To: David Becker, Interim Chief Fiscal Officer
From: Connie M. Saxl, Town Internal Auditor
Subject: Audit: Departmental Petty Cash and Change Funds
Date: March 4, 2024 (Former Draft Report - September 5, 2023)
Cc: William Gerber, First Selectman
Caitlin Bosse, Controller
Cathleen Simpson, Director of Human Resources
All Internal Audit reports are distributed to the Audit Sub-Committee and Board of Finance members and are posted under Audit Sub-Committee and Board of Finance – Backup on the Town of Fairfield website: www.fairfieldct.org
(Posted on website whenever reports on Internal Audit activities are made)



AUDIT SCOPE AND PURPOSE

The Internal Audit Division completed its examination of petty cash and change funds maintained by Town departments within the Town of Fairfield. The audit was conducted at the request of the Chief Fiscal Officer.

The scope of the audit included:

- A review of petty cash reconciliation voucher packages submitted by departments to Finance for fund replenishment from July 1, 2021 through April 20, 2023. Total replenishments for all departments during the time period examined equaled \$42,662.86. Note: Recreation Department Trust Checking Account will be examined under separate audit.

- Confirming with Department Heads the total petty cash and change fund amounts assigned to each department.
- Reconciling the total petty cash fund and change fund to the amount recorded in the accounting general ledger.
- Reviewing department requests along with corresponding backup documentation for purchases made with petty cash funds.
- Reviewing the Petty Cash Policy and Petty Cash Reimbursement Voucher form.
- Inquiries with Department Heads and other pertinent department personnel surrounding petty cash purchases.

The purpose of the audit was to:

- Ensure that the total petty cash fund and change fund assigned to departments agrees to the accounting general ledger balance.
- Ensure that all purchases made with petty cash funds are evidenced by proper supporting documentation, i.e., sales receipts.
- Ensure that receipts, invoice/sales slips, etc. made with petty cash funds are reasonable for type of purchase made.
- Ascertain that petty cash funds and change funds assigned to departments are adequate to fulfill the needs of the department.
- Ascertain that departmental petty cash funds are used to the department's best advantage.
- Identify and disclose any weaknesses existing in departmental internal controls and to advise where improvements among daily operations can be made in order to increase the department's efficiency and effectiveness.



STATEMENT OF AUDITING STANDARDS

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed in order to afford a reasonable basis for judgements and conclusions regarding the organization, program, activity, or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy audit objectives.



INTERNAL CONTROL DEFINED

Internal control encompasses all the steps and actions developed by management to ensure efficient and effective organizational operations. It consists of all the methods used to safeguard assets, to promote accuracy and reliability of the organizations accounting data and records, to encourage compliance with all policies and procedures prescribed by management and to promote the operational efficiency of the organization. Management should understand its responsibilities to implement and maintain adequate internal control systems.



DEFINITION OF PETTY CASH FUND AND CHANGE FUND

Petty Cash Fund: A petty cash fund is a nominal amount of cash assigned to and maintained by each department, which is readily accessible for purchases that are deemed too small to merit the processing of a Town purchase requisition/purchase order/check or where using a Town credit card is not feasible. The petty cash fund should not be used as a substitute for the operating fund for the department.

The Petty Cash Fund should be used to cover the purchase of **minor or incidental departmental expenditures** such as:

- Office supplies

- Postage stamps
- Federal express or overnight mailings
- Departmental purchases where cash is the only form of payment accepted (e.g., State of Connecticut Emissions Testing for Town vehicles, high octane gasoline purchases for Police motorcycles)
- Other minor departmental costs that are unplanned or urgent

The purpose of a Petty Cash Fund is to allow each department a quick, convenient means for making minor, small-dollar purchases, unanticipated departmental expenses, where the use of alternative means is neither feasible nor cost effective.

Change Fund: Certain departments may be assigned a sum of money as determined necessary by the Finance Department to be used as a change fund. The purpose of the change fund is to allow the department to provide the customer with change in coin and/or currency upon the completion of a cash sale transaction for goods or services. In essence, the change fund is the money used to make change for daily customer cash payment transactions within the department.



AUDIT FINDING #1

Twenty-three petty cash funds and/or change funds were identified among Town departments. Internal Audit confirmed the petty cash/change fund amounts with each Town Department Head. The departments who maintain a petty cash and/or change fund as of April 24, 2023 are as follows:

General Fund 010

	Department	Petty Cash	Change Fund	Total Fund
1	Building Dept.		\$110.00	\$110.00
2	Conservation Dept.		\$100.00	\$100.00
3	Engineering Dept.	\$100.00		\$100.00
4	Fairfield Woods Branch Library		\$50.00	\$50.00
5	FairTV	\$300.00		\$300.00
6	Finance Dept.	\$50.00		\$50.00
7	Fire Dept.	\$100.00		\$100.00
8	H. Smith Rich. Driving Range		\$200.00	\$200.00
9	H. Smith Rich. Golf Course		\$1,030.00	\$1,030.00
10	Health Dept.	\$20.00		\$20.00
11	Main Library	\$50.00	\$130.00	\$180.00
12	Par 3 Golf Course		\$1,100.00	\$1,100.00
13	Recreation Dept. - Main Office		\$700.00	\$700.00
14	Police Dept. - Chief's Office	\$1,000.00		\$1,000.00
15	Police Dept. - Shift Commander	\$300.00		\$300.00
16	Police Dept. - Detective Bureau	\$3,000.00		\$3,000.00
17	Senior Center	\$300.00		\$300.00
18	Solid Waste & Recycling - Scale House		\$265.00	\$265.00
19	Tax Collector	\$500.00	\$300.00	\$800.00
20	Town Clerk		\$125.00	\$125.00
21	Town Plan & Zoning		\$150.00	\$150.00
	Subtotal:	\$5,720.00	\$4,260.00	\$9,980.00

Fire Training Center Fund 126

22	Fire Training Center **	\$3,000.00		\$3,000.00
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Recreation Trust Fund 124

23	Recreation Dept. - Recreation Trust **	\$12,708.55		\$12,708.55
----	--	-------------	--	-------------

	Grand Total:	\$21,428.55	\$4,260.00	\$25,688.55
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*** These departments maintain their own checking accounts which are replenished by Finance upon submission of reconciliation voucher package and receipts.*



AUDIT FINDING #2

A review of replenishments made to petty cash funds as recorded in MUNIS over the last three fiscal years are as follows:

Department	FY 2021	FY 2022	FY 2023	Total Replenishment
Engineering Dept.		\$81.20		\$81.20
FairTV	\$769.02		\$288.66	\$1,057.68
Finance Dept.			\$14.50	\$14.50
Fire Dept.	\$157.24	\$130.98	\$91.65	\$379.87
Fire Training Center	\$1,484.20	\$3,740.43	\$308.22	\$5,532.85
Health Dept.				\$0.00
Main Library	\$40.98			\$40.98
Police Dept. - Chief's Office	\$2,178.04	\$1,500.66	\$1,747.74	\$5,426.44
Police Dept. - Shift Commander		\$452.97	\$66.20	\$519.17
Police Dept. - Detective Bureau	\$500.00			\$500.00
Recreation Dept. - Rec. Trust	\$3,872.69	\$10,263.90	\$14,973.58	\$29,110.17
Senior Center				\$0.00
Tax Collector				\$0.00
<i>Totals:</i>	<i>\$9,002.17</i>	<i>\$16,170.14</i>	<i>\$17,490.55</i>	<i>\$42,662.86</i>

It was noted that three departments did not submit requests to replenish their petty cash fund within the last three years.

These three departments are:

Health Department - \$20 petty cash fund

Senior Center - \$300 petty cash fund

Tax Collector - \$500 petty cash fund

Further, it was noted that the replenishment to six funds were greater than the initial amount authorized in one or more fiscal years. These funds are highlighted in yellow above.

AUDIT RECOMMENDATION #1 & #2

It is recommended that management conduct a review of the annual monetary need for the Petty Cash Funds listed in Audit Finding #1 and #2 and the following should be considered:

1. The three departments should return their petty cash funds back to the Finance Department for redeposit into the General Fund due to

lack of need as evidenced over the department's prior three year replenishment history.

2. Increase the size, i.e., dollar amount of the petty cash fund authorized to cover the annual need for the department as evidenced by replenishments exceeding initial fund amount if the fund is deemed necessary for the department.
3. Eliminate all departmental petty cash funds with the exception of key departments as deemed necessary by the Chief Fiscal Officer and Department Head so they may conduct daily activities efficiently and effectively. (Municipal credit card, pink voucher or purchase requisition options may be used in lieu of making purchases with petty cash.)



AUDIT FINDING #3

The current Petty Cash Policy dated November 2006 states:

All disbursements made from the (department) petty cash fund should relate to expenses incurred as part of normal department functioning.

A review of Petty Cash Reimbursement Vouchers and associated receipts for expenditures made by departments from July 1, 2020 to April 24, 2023 revealed that a wide variety of purchases was made with petty cash funds. Examples of petty cash purchases noted during the audit review of receipts are as follows:

- Office and other departmental supplies
- Meals for training classes (Fire training Center)
- License/Membership renewals
- Seasonal decorations
- Food purchases (Some expenses charged to department Donation Fund)
- Contribution/Donation to Charitable organization

- High Octane gasoline for Police Department motorcycles (Town gas pumps do not carry high octane gasoline needed for Police motorcycles)
- Fee paid to bagpiper
- Dry cleaning of Police uniforms
- State of Connecticut: Emissions Testing
- State of Connecticut: Fireworks Permit

In some instances, a description of what was actually purchased could not be determined from a review of the invoice.

Expenses incurred which did not fall within typical departmental operating parameters during the three fiscal year review period was deemed de minimis and totaled: **\$1,508.10**. Some of these purchases were charged to departmental donation fund expense accounts.

AUDIT RECOMMENDATION #3

If management wishes to allow departments to maintain petty cash funds then it is recommended that the Petty Cash Policy be updated to include a **standardized list** of acceptable purchases that departments must abide by whenever using these funds, which includes a maximum dollar threshold established for individual purchases. All other purchases should be made through the Town purchase requisition/pink voucher process.

In addition, it is recommended that the Petty Cash Reimbursement Voucher be updated to include an explanation supporting the reason for each purchase as well as the signature of the employee who made the purchase. Training should be provided to the Department Heads and custodians assigned to each petty cash fund so they understand the policies, procedures, responsibilities and limitations associated with the petty cash funds.

An employee within the Finance department should be assigned to review the expenditures made by departments with petty cash funds prior to processing the Petty Cash Reimbursement Voucher for reimbursement/replenishment. Questionable purchases should be further researched with the Department Head prior to replenishment and purchases that do not comply with Town policy should be rejected. Rejected

purchases should not be replenished and the employee responsible for making the non-compliant/rejected purchase should be required to promptly reimburse the Town for the expense. Recurring violations of the Petty Cash and Change Fund Policies and Procedures should result in forfeiture of the department fund. (See Appendix A for Updated: Petty Cash and Change Fund Policies and Procedures and Appendix B for Updated Petty Cash Reimbursement Voucher).

Note: The same audit recommendation applies to department change funds in terms of departmental training and violation of policy.



AUDIT FINDING #4

It was noted on some occasions where the total amount of receipts submitted to Finance for replenishment did not agree to the total amount actually processed for replenishment. On some occasions, receipts for purchases made with petty cash funds were missing from the Petty Cash Reimbursement Voucher package. Further, some replenishment requests were made up to 8 months after the petty cash purchases were made.

Expenses incurred over the three fiscal year review period that did not have receipts was deemed de minimis and totaled: **\$1,263.19**.

AUDIT RECOMMENDATION #4

It is recommended that training be provided to Department Heads and custodians assigned to each petty cash fund so they understand the policies, procedures, responsibilities and limitations associated with the petty cash funds. The Department Head must be reminded to verify that all receipts are present and accounted for and ensure that the total of all receipts agree to the total per the Petty Cash Reimbursement Voucher form prior to submission for replenishment to Finance. It is recommended that replenishments to petty cash be made every three months and also at fiscal year-end to ensure that receipts do not get lost and that the balance of the fund remains intact.

Voucher packages, which do not comply with Town policy, should be rejected by Finance and returned back to the requesting department for

correction prior to reimbursement/replenishment. Missing receipts should be recorded on a Missing Receipt Form, which is reviewed and approved by the Department Head (See Appendix C – Missing Receipt Form). Recurring violations of this practice should result in forfeiture of the petty cash fund by the department.



AUDIT FINDING #5

Town departments are allowed to accept and maintain Donation Funds (see Appendix D - Donation Policy and list of departments with donation funds and their balances). The policy requires each department to provide a written statement of the purpose/intent for the collection of donations to be provided to the Chief Fiscal Officer. All monies dispersed from the donation fund(s) must be made in accordance with the purpose of the donation/fund. Written statements from departments regarding the purpose, intent and use of donation funds could not be located, therefore, it could not be determined if the use of petty cash for purchases which were later charged to donation expense accounts were in accordance with the purpose and intent of the donation fund.

AUDIT RECOMMENDATION #5

The Donation Fund Policy should be updated and it should be redistributed to the applicable departments for their information and understanding. A formal Memorandum of Understanding document should be attached to the policy and department heads should be required to sign and return it to Finance designating that they have read it and understand the parameters surrounding the collection and use of donation funds. Further, departments should provide updated statements to the Chief Fiscal Officer defining the purpose and intent of the collection and use of donation funds to be maintained on file. The Chief Fiscal Officer/Finance Department should review and approve the collection and use of all donation funds by departments and monitor expenditures made with the funds for proper use.

Further, donation funds should be used to carry out the mission of the department and should be spent toward the public good/benefit. Donation funds should not be used for personal use or for expenses that are not in

conformance with the established intended purpose when the departmental donation fund was originally established.



CLOSING REMARKS

The audit recommendations made within this report will strengthen internal controls, assist in managing petty cash funds allocated to departments and will ensure that expenditures made with petty cash funds comply with adopted Town policy.

Internal Audit will be happy to assist Town management with the implementation of the recommendations made within this report. Thank you.

History of Audit Report:

1st Draft to CFO - 4/26/23

2nd Draft to CFO - 5/19/2023

3rd Draft to CFO - 8/17/2023

4th Draft to CFO - 9/5/2023

Draft Report sent to Interim CFO - 2/2/2024

Final Report - 3/4/2024

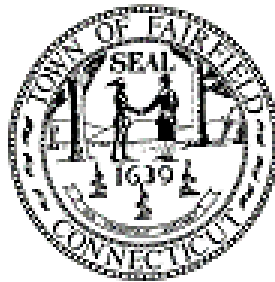
Appendix A

Petty Cash and Change Fund Policies and Procedures

Updated April 26, 2023

Town of Fairfield

Petty Cash & Change Fund Policies and Procedures



April 26, 2023

The following policies and procedures have been established for each department in possession of a petty cash fund and/or a change fund. These policies and procedures have been designed to provide increased assurance that the money within each fund are safeguarded and accounted for at all times.

I. Petty Cash Definition, Purpose & Uses:

A petty cash fund is a nominal amount of cash assigned to and maintained by your department, which is readily accessible for paying expenses that are deemed too small to merit processing a Town purchase requisition/purchase order and check or using a Town credit card for the purchase. The petty cash fund should not be used as a substitute for the operating fund for the department.

The Petty Cash Fund should be used to cover the purchase of **minor or incidental departmental expenditures** such as:

- Departmental office supplies
- Reimbursements to employees for small work-related expenses incurred
- Postage stamps
- Federal Express or overnight mailings
- Departmental purchases where cash is the only form of payment accepted
- Other minor departmental costs that are unplanned or urgent
- Parking fees, taxi fare and tolls paid as a result of work-related meetings attended

The purpose of a Petty Cash Fund is to allow the department a quick, convenient means for making minor, small-dollar purchases (**less than \$100 per individual purchase**), unanticipated departmental expenses, where the use of alternative means is neither feasible nor cost effective.

II. Non-acceptable Petty Cash Uses:

The petty cash fund may not be used for the following purchases:

- To pay vendor invoices for goods or services
- To pay salaries
- To purchase birthday cakes, birthday cards, any other party food, and decorations (pink voucher may be used for individual employee retirement celebrations up to \$100)
- To purchase lunch for oneself or the office
- To provide cash advances, loans or IOU's
- To provide donations/contributions to charities
- To pay for any individual purchase in excess of \$100

III. Petty Cash Policies:

1. The department head will assign one individual to be the petty cash custodian for that department.
2. The assigned person shall be responsible for maintaining the fund, authorizing all disbursements from the fund, as well as ensuring that the fund balance is replenished by the Finance Department.
3. All disbursements from the petty cash fund must be substantiated by a signed and approved voucher. Each voucher must also be dated, designate the amount of money issued from the fund and what the money will be used for. The employee must supply the custodian with a receipt/invoice plus change returned after the purchase.
4. Expenditures made with petty cash funds shall not exceed \$100 per individual purchase (applicable to those departments with funds over \$100).
5. A receipt must be handed to the person in charge of petty cash along with the accompanying change due.

6. Reimbursements to employees from the petty cash fund for purchases must be substantiated with receipts and the employee must sign the Petty Cash Reimbursement Voucher.
7. The total per vouchers, receipts and money must equal the total of the petty cash fund at all times.
8. A Petty Cash Reimbursement Voucher must be maintained to assist in recording petty cash disbursements from the fund.
9. All receipts/invoices/vouchers should be forwarded to the Finance Department along with the completed Petty Cash Reimbursement Voucher (see attached). This will be used for replenishing each department's petty cash fund.
10. Replenishments to the department petty cash fund must be made every three months and at the close of each fiscal year.
11. A Missing Receipt Form must be completed for any use of petty cash where a receipt is lost or missing. This completed form must be attached to the Petty Cash Reimbursement Voucher.
12. All disbursements made from the petty cash fund must relate to expenses incurred as part of normal department functioning.
13. The person in charge of petty cash must ensure that the money is secured in a locked compartment at all times when not in use.
14. The custodian shall reimburse the Town for any unaccounted money from the petty cash fund, which is found by the Finance Department to be the direct result of his/her negligence to properly follow Town policies and procedures.
15. Money missing from the petty cash fund must be reported to the Finance department as soon as discovered.

IV. Change Fund Definition, Purpose & Use

Town departments may be assigned a sum of money by the Finance Department to be used as a change fund. The purpose of the change fund is to allow the department to provide the customer with change in coin and/or currency upon the completion of a cash sale transaction for goods or services. In essence, the change fund is the money used to make change for daily customer cash payment transactions within the department.

V. Change Fund Policies:

1. The Department Head shall assign one person to be the custodian in charge of maintaining and safeguarding the change fund.
2. The change fund must be kept in a locked compartment at all times when not in use.
3. The change fund is to be used only for making change for monetary transactions occurring in the department's normal course of business.
4. The custodian shall reimburse the Town for any unaccounted money from the change fund, which is found by the Finance Department to be the direct result of his/her negligence to properly follow Town policies and procedures.
5. Unaccounted money from the change fund must be reported to the Finance department as soon as discovered.

Appendix A

Sample Petty Cash Voucher Sheets

SAMPLE PETTY CASH VOUCHER SHEETS

"SAMPLE" PETTY CASH VOUCHER	
VOUCHER NO.:	1
AMOUNT:	\$20.00 **
DATE:	April 19, 2023
DESCRIPTION: <i>Received \$20 from petty cash for purchase of daily ledger book for departmental record-keeping purposes.</i>	
RECEIVED BY: <i>M. Jones</i>	
APPROVED BY: <i>J. Doe</i>	
**Receipt and change must be submitted back to the Petty Cash Custodian after purchase.	

(Cut Here and Xerox Bottom Portion for Office Use)

PETTY CASH VOUCHER	
VOUCHER NO.:	
AMOUNT:	**
DATE:	
DESCRIPTION:	
RECEIVED BY:	
APPROVED BY:	
**Receipt and change must be submitted back to the Petty Cash Custodian after purchase.	

Appendix B

Petty Cash Reimbursement Voucher -

Updated April 26, 2023

TOWN O FAIRFIELD
PETTY CASH REIMBURSEMENT VOUCHER

TO: FINANCE DEPARTMENT

FROM: _____

DATE: _____

DEPARTMENT'S TOTAL PETTY CASH FUND AMOUNT: \$ -

LESS: CASH ON HAND: \$ -

BALANCE: AMOUNT TO BE REIMBURSED: \$ -
TOTAL OF RECEIPTS ATTACHED

ACCOUNT SUMMARY OF REIMBURSEMENT:

<u>MUNIS ACCOUNT NUMBER</u>	<u>AMOUNT</u>
_____	\$ -
_____	\$ -
_____	\$ -
_____	\$ -
_____	\$ -
_____	\$ -
_____	\$ -
TOTAL	<u>\$ -</u> <i>TOTAL OF RECEIPTS ATTACHED</i>

DETAIL OF REIMBURSEMENT:

~~ ATTACH SUPPORTING RECEIPTS ~~

<u>PAYEE & DATE PD.</u>	<u>BRIEF DESCRIPTION OF PURCHASE</u>	<u>AMT. OF PURCHASE</u>	<u>EMPLOYEE SIGNATURE</u>
_____	_____	\$ -	_____
_____	_____	\$ -	_____
_____	_____	\$ -	_____
_____	_____	\$ -	_____
_____	_____	\$ -	_____
_____	_____	\$ -	_____
_____	_____	\$ -	_____
_____	_____	\$ -	_____
_____	_____	\$ -	_____
_____	_____	\$ -	_____
_____	_____	<u>\$ -</u> <i>TOTAL OF RECEIPTS ATTACHED</i>	_____

ALL THREE YELLOW AMOUNTS MUST MATCH!

Prepared By: _____

Date: _____

Approved By: _____
Department Head

Date: _____

Appendix C

Missing Receipt Form

Newly Created - April 26, 2023

**TOWN OF FAIRFIELD
MISSING RECEIPT FORM
PETTY CASH**

Employee Name:

Please Print

Department:

Merchant/Vendor Name:

Date of Transaction:

Amount of Purchase:

Description of Purchase:

Employee Signature:

Department Head Name:

Please Print

Department Head Signature:

Repeated losses of receipts may be an indication of non-compliance with Town policies and procedures governing your department's Petty Cash and may be grounds for disciplinary action.

****ATTACH TO PETTY CASH REIMBURSEMENT VOUCHER****

Appendix D

Donations Policy & Departments who have Donation Funds and their Balances

Town of Fairfield

Fairfield, Connecticut 06824

INTERNAL AUDIT

(203) 256-3065 (Office)

(203) 256-3080 (Fax)

To: Department Heads
From: Connie M. Saxl, Town Internal Auditor
Subject: Donation Policy – February 2, 2010 Revised
Date: April 9, 2018
Cc: Robert A. Mayer, Chief Fiscal Officer

♣♣♣♣♣♣

DONATION POLICY

PURPOSE OF POLICY:

The purpose of this policy is to provide clear direction to all Town Departments who collect cash/check or non-cash donations. This policy has been designed to provide increased assurance that all donations made to the Town of Fairfield are safeguarded and accounted for at all times.

Department Heads should understand their responsibilities to implement and maintain adequate internal control systems. It is the responsibility of each Department Head to ensure that proper cash collection procedures exist for the safeguarding of all incoming cash donations.

Each department* is required to maintain adequate internal controls as a means of effectively managing revenue collections. This involves ensuring that all cash receipts are properly collected, recorded, reconciled and deposited intact, in a consistent and timely manner in the Town bank account.

*NOTE: This policy also applies to Town Committees, Boards and Commissions. A Department Head must be assigned to each aforementioned body for final authorization and approval of deposit transmittals and expenditures.

ESTABLISHMENT OF A DONATION FUND:

Citizens may wish to contribute funds to the Town to support programs they are interested in. Any department accepting donations shall establish a donation fund. The establishment of such donation fund must be approved by the Chief Fiscal Officer.

A written statement of the purpose/intent for the collection of donations must be provided to the Chief Fiscal Officer for his review. The purpose statement shall be provided to anyone who requests information about the fund and the use donations from the fund. Donors should be made aware that donated funds cannot be refunded.

A donation fund will be established for your department by Finance once it is approved. All donations accounts shall be recorded on the Town's General Ledger accounting system. Each department shall maintain a complete and accurate accounting and set of records which shall be reconciled to Town General Ledger accounts and bank statements and will be subject to audit at any time.

CASH AND CHECK DONATIONS:

1. A pre-numbered customer receipt slip must be issued to each donor upon receipt of donation.
2. An acknowledgment letter written on Town department letter head must be issued to each donor upon receipt of cash/check donations. The letter must state the donor's name and address along with the dollar amount donated and the purpose of the monetary donation. The letter must be signed by the department head. A sample template is attached.
3. Copies of customer receipt slips and acknowledgment letters must be maintained.
4. The function of receiving cash donations should be centralized within your department to the maximum extent possible.

5. All donor checks must be written to the "Town of Fairfield" with note designating the contribution reason on it.
6. All checks must be endorsed with the "Town of Fairfield - For Deposit Only" stamp.
7. All cash/checks should be reconciled at the end of the business day. The total of all cash and checks collected must agree to daily pre-numbered customer receipt slips.
8. All cash/checks must be deposited at the bank, intact, as promptly as possible, and on a regular basis.
9. Deposit transmittals along with the bank deposit slips must be routed to the Finance Department on a timely basis and must be dated, consecutively numbered and signed by the Department Head.

NON-CASH DONATIONS:

1. An acknowledgment letter written on Town department letter head must be issued to each donor upon receipt. The letter must state the donor's name and address along with a brief description of the donated item. The letter must be signed by the department head. Copies of the acknowledgment letters must be maintained.
2. The Town will not assign value to non-cash donations. Receipts of non-cash items with an apparent value greater than or equal to \$10,000 must be reported to the Finance Department.

BANK DEPOSITS:

Bank deposits into the Town bank account must be performed on a daily basis for all cash collections exceeding the sum of \$250. No monies exceeding this amount are to be maintained for a time period greater than twenty-four hours without deposit. Bank bags for overnight deposits should be obtained if the department is unable to perform daily deposits during normal banking hours.

Departments with collections of \$250 or less must store the cash items in a secure area with restricted access until the deposit is made (i.e., locked box, safe, locked cabinets, etc.).

DISBURSEMENTS FROM THE DONATION FUND:

All monies dispersed from the donation fund must be made in accordance with the purpose of the donation fund.

The nature of all disbursements/purchases from the donations fund must be substantiated at all times. Department Heads must be able to validate the official need for the purchase. Unsubstantiated purchases or purchases for non-official Town use may result in disciplinary action. All departments must adhere to the Town's fraud policy at all times.

All disbursements from the donation fund must be substantiated by an approved purchase requisition/purchase order or "pink" internal voucher generated by your department. All purchase orders and internal vouchers must be approved by the Department Head. Finance/Accounts Payable will then process payments when goods and services are received by the department and are substantiated by a vendor invoice or sales slip corroborating the purchase along with Department Head approval.

Any disbursement in excess of \$500 from the donation fund must get prior written approval from the Chief Fiscal Officer or Controller.



Town of Fairfield

Sullivan Independence Hall
725 Old Post Road

Fairfield, Connecticut 06824
Finance Department

(203) 256-3065
FAX (203) 255-7380

[Today's Date]

[Name of Donor]

[Address]

[City, State, Zip Code]

Dear [Name of Donor],

Thank you for your very generous donation in the amount of \$[Dollar Amount] to the Town of Fairfield on [date received].

[Briefly mention the specific event, project or request that resulted in the donation.]

The Town of Fairfield values your generosity and is grateful for your support.

Sincerely,

[Department Head Signature]

[Department Head Name - Typed]

No goods or services were provided in exchange for your contribution.

Donation Funds
Departments and Balances

Fund 110
Donations

Department	22/23
BOS	\$ 124.97
Conservation	\$ 22,210.19
Fire	\$ 38,848.84
Police	\$ 42,129.03
Animal Ctl	\$ 97,061.87
Parks	\$ 4,970.87
DPW	\$ 300.00
Human Svcs	\$ 29,889.78
Senior Center - Lifelong Learners	\$ 20,377.45
Senior - Center - Trip Transportation	\$ 45,637.72
Senior Center	\$ 136,152.72
Human Services - Warming Donations	\$ 6,363.51
Recreation	\$ 123,372.30
Health - Smoking Cessation	\$ 7,962.05
HSR	\$ 460.29
Conservation - Wetlands	\$ 10,617.87
Conservation - Trail Guide	\$ 16,976.25
BOS - Penfield Lighthouse	\$ 13,985.58
Fire - CERT	\$ 24,611.25
Police - CIT	\$ 5,759.18
Police - K9	\$ 10,032.61
BOS - 375th Anniversary/Celebration	\$ 633.60
BOS - Sullivan Memorial	\$ 149,055.79
Total	\$ 807,533.72

Town of Fairfield
Fairfield, Connecticut 06824
INTERNAL AUDIT DIVISION
(203) 256-2919 (Office)
(203) 255-7380 (Fax)
csaxl@fairfieldct.org

To: Betsy Browne, Town Clerk
From: Connie M. Saxl, Senior Internal Auditor
Subject: Audit: Revenue Generated by the Office of the Town Clerk
Date: March 4, 2024 (Former Draft Report - November 28, 2023)
Cc: David Becker, Interim Chief Fiscal Officer
William Gerber, First Selectman
Cathleen Simpson, Director of Human Resources
All Internal Audit reports are distributed to the Audit Sub-Committee and Board of Finance members and are posted as backup whenever reports on Internal Audit activities are made. Backup reports are located on the Town of Fairfield website:
www.fairfieldct.org



AUDIT SCOPE AND PURPOSE

An examination of revenue generated by the Town Clerk's Office along with corresponding cash/check/online collection procedures has been performed. Audit examinations covered the nine-month period from January 1, 2023 through September 30, 2023. The scope of the audit comprised examinations of:

- Daily "Receipt Summary Payment Type" summary reports and associated "Receipt Detail" reports generated through IQS (Info Quick Solutions)
- Daily Deposit Transmittals generated through IQS
- Daily departmental bank deposits and ACH customer payments
- Monthly M&T bank statements (General Fund)

- MUNIS general ledger revenue accounts for the Town Clerk
- Town Clerk established fee schedule
- Interviews with Town Clerk personnel and examinations of daily close-out procedures and associated spreadsheets prepared

The purpose of the audit was to ensure that departmental revenues were properly collected and reported as to general ledger account, amount and period and to identify and disclose any weaknesses which may exist among internal controls within the department.



STATEMENT OF AUDITING STANDARDS

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed in order to afford a reasonable basis for judgements and conclusions regarding the organization, program, activity, or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy audit objectives.



INTERNAL CONTROL DEFINED

Internal control encompasses all the steps and actions developed by management to ensure efficient and effective organizational operations. It consists of all the methods used to safeguard assets, to promote accuracy and reliability of the organizations accounting data and records, to encourage compliance with all policies and procedures prescribed by management and to promote the operational efficiency of the organization. Management must understand its responsibilities and must implement and maintain adequate internal control systems.



AUDIT FINDING #1

The Town Clerk's Office has the capability of allowing customers to make payments for required services over-the-counter using credit cards. The credit card processor currently in place is CardConnect. A review of CardConnect monthly statements from January 2023 to September 2023 for the Town Clerk's Office revealed that no over-the-counter customer credit card payments were made during the nine-month period. In addition, further inquiry with the Information Technology Department revealed that no over-the-counter credit card payments had been made by customers at the Town Clerk's office using CardConnect since October 2020.

Internal Audit recalculated the total expense associated with maintaining the CardConnect credit card system within the Town Clerk's office over the nine-month period. It revealed that fees paid during this time totaled \$639.75 as follows:

<u>TOWN CLERK</u>					
<u>CARDCONNECT - MONTHLY CREDIT CARD REVENUE AND ASSOCIATED FEES</u>					
<u>JANUARY 2023 THROUGH SEPTEMBER 2023</u>					
<u>REVENUE</u>			<u>EXPENSE</u>		
<u>MONTH</u>	<u>CUSTOMER CREDIT CARD CHARGES</u>	<u>MONTHLY STATEMENT FEE</u>	<u>NON-RECEIPT OF PCI VALIDATION FEE</u>	<u>ANNUAL COMPLIANCE SERVICE FEE</u>	<u>TOTAL FEES</u>
Jan-23	\$0.00	\$ 15.00	\$ 29.95		\$ 44.95
Feb-23	\$0.00	\$ 15.00	\$ 29.95		\$ 44.95
Mar-23	\$0.00	\$ 15.00	\$ 29.95		\$ 44.95
Apr-23	\$0.00	\$ 15.00	\$ 29.95		\$ 44.95
May-23	\$0.00	\$ 15.00	\$ 29.95		\$ 44.95
Jun-23	\$0.00	\$ 15.00	\$ 49.99		\$ 64.99
Jul-23	\$0.00	\$ 15.00	\$ 49.99	\$ 199.99	\$ 264.98
Aug-23	\$0.00	\$ 15.00	\$ 49.99		\$ 64.99
Sep-23	\$0.00	\$ 15.00	\$ 49.99		\$ 64.99
	\$0.00	\$ 135.00	\$ 349.71	\$ 199.99	\$ 639.75

Per the Information Technology Department, the monthly Non-Receipt of PCI Validation (Payment Card Industry) Validation Fee charged by CardConnect each month could have been and can be avoided if the required PCI Compliance Form is completed and returned to them by the Town Clerk's Office. The required PCI Compliance Form ensures that the Town has proper securities in place over the processing of customer credit card numbers and other sensitive information during credit card payment transactions.

Note: The Town Clerk's Office was not utilizing the CardConnect over-the-counter credit card system for a period of time as a result of faulty wiring on the credit card processing machine which made it inoperable. It is now repaired but not used.

Internal Audit Follow-Up Regarding Audit Finding #2: Further discussions with the Town Clerk revealed that no direction or formal instruction regarding the use of the credit card machine was provided to the department after its installation by the Information Technology Department. In addition, methods of reporting credit card revenue on required daily Deposit Transmittals or discussions regarding credit card fees associated with customer charges, monthly fees or PCI compliance fees was never discussed by anyone in the Town Clerk's office after the credit card machine was installed.

AUDIT RECOMMENDATION #1

It is recommended that the Town Clerk commence using the credit card machine and also post visible signage at the front desk in their office notifying customers that their office accepts credit cards as a form of payment. Currently, only cash and checks are accepted by customers over-the-counter at the Town Clerk's Office. Not only is this form of payment convenient for the customer but it also reduces the amount of cash and check transactions collected by the office each day.

Further, the required PCI Compliance documentation must be completed and submitted to CardConnect as soon as possible. This will eliminate the Non-

Receipt of PCI Validation Fee charged by CardConnect each month. Internal Audit is happy to assist in the completion of this requirement.

Internal Audit Follow-Up Regarding Audit Recommendation #2: After discussions with the Town Clerk, it was decided to cancel/discontinue services with CardConnect due to the fees associated with customer credit card charges (\$.0325 per dollar sale) even though its use was encouraged by Internal Audit. Per the Town Clerk, the credit card fee expense would ultimately be borne by the department and would not be financially practical especially if a customer paid for a high dollar conveyance tax with a credit card, for example. The Town Clerk agreed to the implementation of credit cards within the department but would first like to research more appropriate companies that deal specifically with the collection of Town Clerk fees and would also like to consult with Town Clerks in other municipalities to see how they handle customer credit card payments as these fees are also governed by statutory requirements.

(Note: A convenience fee could be applied to the customer charge/borne by the customer to defray the credit card expense.)

It is further recommended that Town management assign a designated person to be responsible for reviewing and approving any new system of collecting revenue involving credit cards. The assigned person should ensure that proper training on use of the credit card machine is provided, end of business day close-out procedures are reviewed and that the required financial reporting submitted to Finance is explained to department staff.



AUDIT FINDING #2

It was noted during the course of the audit that cash and check collections over \$250 are not always deposited on a daily basis in accordance with Town policy.

Town of Fairfield Deposit Transmittal Policies and Procedures (See Appendix A) requires the following:

*Bank deposits must be performed by departments on a **daily basis** for all cash/check collections exceeding the sum of \$250. Cash/check collections of \$250 or less must be performed on a weekly basis.*

Note: An average two business day time lag for deposits was noted on some occasions. All revenue collections examined were properly deposited in the bank for the correct amount and reported to Finance. All revenue collections were properly secured/safeguarded prior to bank deposit.

AUDIT RECOMMENDATION #2

It is recommended that all cash and check collections over \$250 be deposited in the bank on a daily basis in accordance with Town policy. Adherence to this recommendation will ensure that all cash collections are safeguarded from possible exposure to loss or theft.



AUDIT FINDING #3

The Town Clerk prints a Deposit Transmittal from the IQS System which details the dollar amount of revenue collected according to MUNIS account number each business day. The Deposit Transmittal and supporting backup documentation is submitted via interoffice mail to the Finance Department for manual input of the data into the MUNIS accounting system.

It was noted during the course of the audit that the IQS system has the capability of directly linking each Deposit Transmittal to MUNIS each business day, thus eliminating manual data input each day by the Finance Department.

AUDIT RECOMMENDATION #3

It is recommended that the Town Clerk discuss the feasibility of having their daily Deposit Transmittals directly linked from IQS to MUNIS thus eliminating the possibility of:

- Deposit Transmittal revenue posted to the incorrect accounts during data entry
- Deposit Transmittals posted to the incorrect period during data entry

- Deposit Transmittals getting lost via interoffice mail
- Dollar amounts incorrectly entered (transpositions, etc.) into MUNIS during data entry

It should be noted that the implementation of this recommendation requires the Town Clerk's office to properly generate a Deposit Transmittal from IQS each business day thus linking it to MUNIS and that the corresponding backup documentation is also properly scanned into MUNIS.



AUDIT CONCLUSIONS

The audit recommendations included within this report will assist in strengthening internal controls governing revenue collections from customer payments received by Town Clerk's Office. All revenue was found to be properly collected, deposited (with exception of audit finding #2) and reported in accordance with Town policy. I am happy to give management assistance with the implementation of the recommendations made within this report. I also appreciate the cooperation and assistance received from all parties at the Town Clerk's Office which greatly facilitated the completion of this audit. Thank you.

History of Audit Report:

Draft Audit Report Submitted to Department Head with Copy to CFO for review: November 8, 2023

Discussed Draft Report with Department Head: November 20, 2023

2nd Draft Audit Report submitted to Department Head & CFO: November 28, 2023

Draft Report Submitted to Interim CFO for Review & Approval: February 2, 2024

Final Report: March 4, 2024

Appendix A

Deposit Transmittal Policies and Procedures

Final

Town of Fairfield

Fairfield, Connecticut 06824

INTERNAL AUDIT

(203) 256-2919 (Office)

(203) 256-3080 (Fax)



DEPOSIT TRANSMITTAL POLICIES AND PROCEDURES

PURPOSE OF POLICY:

This policy has been established to provide clear direction to all Town Departments who prepare Deposit Transmittals (also referred to as Yellow Deposit Transmittals or Daily Deposit Transmittals) for recording departmental revenue collections.

Each department is required to maintain an adequate system of internal controls as a means of effectively managing revenue collections. This involves ensuring that all cash receipts are properly collected, reconciled, recorded and deposited intact, in a consistent and timely manner in the Town bank account.

PROCEDURES:

The following procedures are required when completing the Deposit Transmittal prior to its submittal to Finance:

FOR ALL CASH/CHECK BANK DEPOSITS:

1. Bank deposits must be performed by departments on a daily basis for all cash/check collections exceeding the sum of \$250. Cash/check collections of \$250 or less must be performed on a weekly basis. All cash/check collections must be stored in a secure area with restricted access until the bank deposit is made (i.e., safe or other locked area).
2. Record the date that is validated (i.e., stamped) by the bank on the deposit slip as the "Deposit Date" on the Deposit Transmittal.
3. Record the dates that you collected your revenue on the "Collection Date" line on the Deposit Transmittal.

4. Record the dollar amount of revenue collected in the appropriate MUNIS revenue account by A/R code for your department.
5. Finance will notify you when a customer's check is returned by the bank. You must contact that person and obtain a new check, cash or money order to replace it along with a \$20 returned check fee. When you receive the new check, record the replacement revenue on the line that states "Redeposit Returned Checks". Record the \$20 on the line that says "Returned Check Fee".
6. All cash over or under from departmental collections must be recorded in the "Cash Over/Under" account for your A/R Code 010-10100. Any cash over/under in the amount of \$150 or more per Deposit Transmittal must be investigated and reported to Internal Audit.
7. Total per Deposit Transmittal = Total per Bank Deposit Slip = Total per Report(s).
The "Total Deposit" recorded on the Deposit Transmittal must agree to the total dollar amount validated by the bank on the deposit slip. Concurrently, the total amount per the Deposit Transmittal and the validated (stamped) bank deposit slip MUST agree to backup documentation (such as end of day reports) supporting the total amount collected by your department.
8. The preparer must sign the Deposit Transmittal where it says "Completed By".
9. The Department Head must sign the Deposit Transmittal where it says "Authorized Signature". Note that ink stamps of signatures are not acceptable.
10. Tape the validated bank deposit slip to an 8 1/2 x 11" piece of paper. (The same applies to any other small slips of paper submitted with your Deposit Transmittal).
11. Use a paper clip to attach the bank deposit slip and all other associated reports to your Deposit Transmittal.
12. Forward the completed Deposit Transmittal and bank deposit slip to the Finance Department within one week of deposit.

13. Keep a copy of the Deposit Transmittal, validated bank deposit slip and associated backup documents such as end of day cash reports for your records and for auditing purposes.

ADDITIONAL STEPS FOR REPORTING RECEIPTS PERTAINING TO CREDIT CARD PAYMENTS, ON-LINE PAYMENTS OR ACH PAYMENTS & WIRES (MONEY DIRECTLY RECEIVED BY THE BANK):

1. Paper clip the Daily Online Report, monthly credit card statement or other applicable originator/payer report to the Deposit Transmittal.
2. Total per Deposit Transmittal = Total per report or credit card statement.
The “Total Deposit” recorded on the Deposit Transmittal must agree to the total amount per the report or statement from the credit card company or originator/payer.
3. Finance will notify you when a customer’s credit card payment is rejected (declined by the credit card company) or charged back (charge declined by credit card company because disputed by the customer). You must contact that person and obtain a check, cash or money order to replace the payment owed along with a \$20 administrative transaction fee. When you receive the replacement check, record the revenue on the line that states “Redeposit Returned Checks”. Record the \$20 administrative transaction fee on the line that says “Returned Check Fee”.

NOTE: DEPARTMENTS MUST NOTIFY FINANCE BEFORE ESTABLISHING A NEW SYSTEM OF COLLECTING RECEIPTS INCLUDING CREDIT CARD PAYMENTS, ACH PAYMENTS, WIRES, ETC.

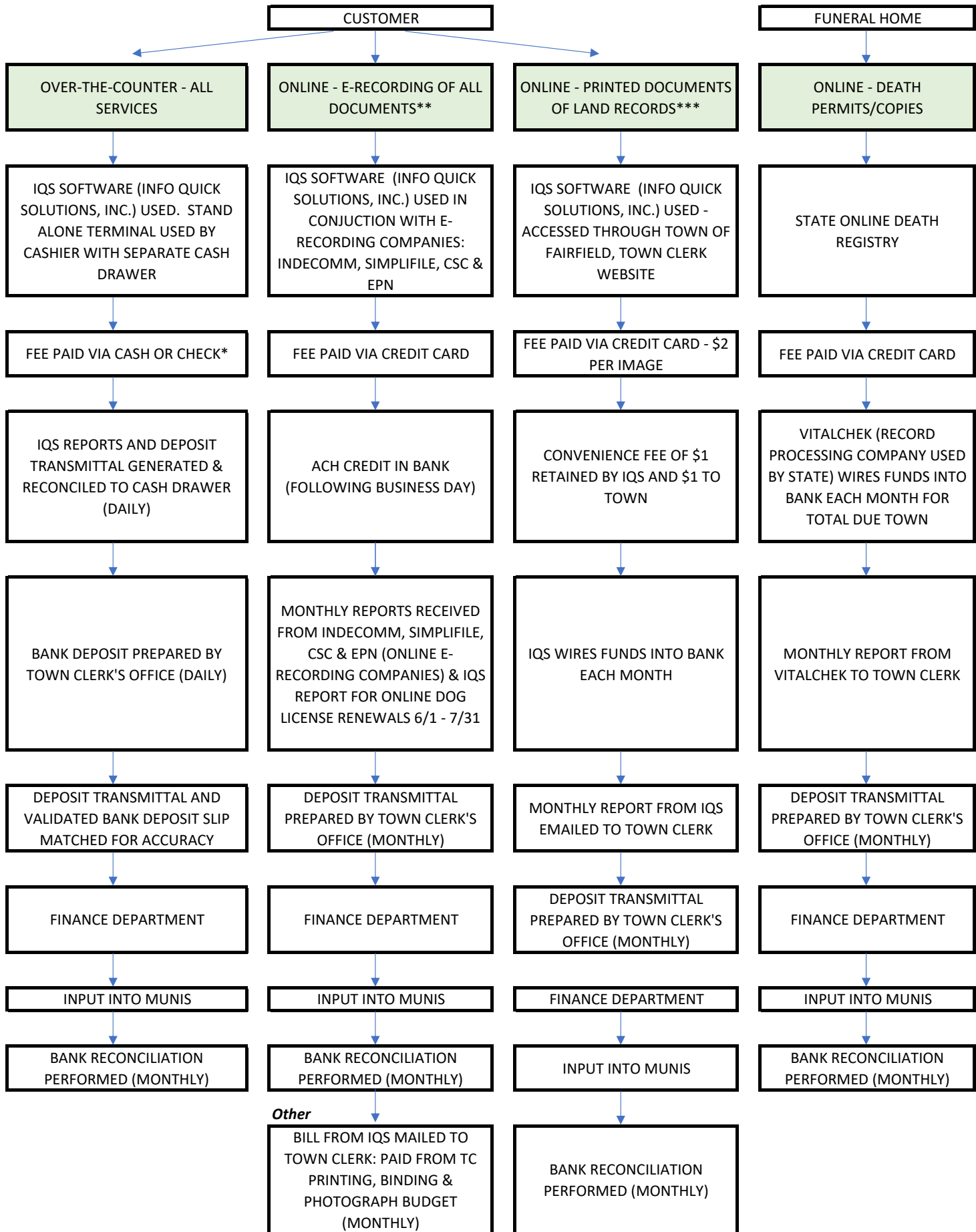
May 12, 2023

Appendix B

Flow Chart of Revenue Collections for Town Clerk Fees

TOWN CLERK

FLOW CHART OF REVENUE COLLECTIONS FOR TOWN CLERK FEES



*** CREDIT CARD AS A FORM OF CUSTOMER PAYMENT AVAILABLE - TO BE IMPLEMENTED BY DEPARTMENT.**

**** OVERVIEW OF E-RECORDING: CUSTOMER MUST FIRST REGISTER WITH AN E-RECORDING COMPANY (SIMPLIFILE, CSC, INDECOMM, EPN):**

How eRecording works



Send

Submitters electronically prepare or scan, upload, and submit documents through a web-based service for recording.



Receive

The county or recording jurisdiction receives the documents electronically for processing.



Review

Documents are reviewed by the county. Should they find any errors, the document will be rejected and returned back to the submitter for correction.



Record

After they have been reviewed and approved, documents will be processed, stamped, and officially recorded with the county.



Return

The county returns the stamped, recorded documents back to the submitter electronically, notifying them that the document(s) have been recorded.

***** SEARCHING AND PRINTING LAND RECORDS ONLINE:**

Search IQS



Town of Fairfield, CT

Betsy P Browne

 [Search Records as Guest](#)

[See Subscription Plans/Create an Account](#)

[What records are available online?](#)

Already have an account? Log in here.

Username

Password

[Forgot your password?](#)

[Log In](#)

FOR INFORMATIONAL PURPOSES - ONLINE DOG LICENSE RENEWAL - JUNE 1 TO JULY 31:

Dog License Renewal Fairfield CT



Online Renewals Closed

Dog licenses can only be renewed online from **June 1 to July 31**. If you have any questions, please contact the Town Clerk's office.



Town of Fairfield

Fairfield, Connecticut 06824
INTERNAL AUDIT DIVISION
(203) 256-2919 (Office)
(203) 256-3080 (Fax)
csaxl@fairfieldct.org

To: Adam Tulin, Director of Purchasing
John Marsilio, Interim Director of Public Works
From: Connie M. Saxl, Town Internal Auditor
Subject: Review of Bid Awards #2018-26 (Garbage Pick-Up), #2021-30 (Leaf
Pick-Up) , Contracted Property Services & Other Contracts
Date: March 4, 2024 (Former Draft Report - December 21, 2023)
Cc: William Gerber, First Selectman
David Becker, Interim Chief Fiscal Officer
Cathleen Simpson, Director of Human Resources
All Internal Audit reports are distributed to the Audit Sub-
Committee and Board of Finance members and are posted as backup
whenever reports on Internal Audit activities are made. Backup
reports are located on the Town of Fairfield website:
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AUDIT SCOPE

Internal Audit examined Bid Award #2018-26 pertaining to Refuse Removal for Town Locations (5-year contract) and Bid Award #2021-30 pertaining to Curbside Leaf Collection (3-year contract).

Internal Audit expanded the scope of the audit based upon the findings of this bid award review to include an additional review of a random sample of invoices and associated bid awards for "Contracted Property Services" for all Town departments as well as other Town services with contracts over \$10,000 for the Department of Public Works.



AUDIT PURPOSE

The purpose of the audit was to:

- Ensure that the Town paid or is currently paying the correct amounts for the services awarded in Town bids based upon invoices submitted by the contractor/vendor for payment.
- Identify and disclose any weaknesses existing among departmental internal controls and to advise where improvements among daily operations can be made in order to increase the department's efficiency and effectiveness.



AUDIT SCOPE

The scope of the audit included:

- A review of a random sample of payments made to vendors which required bids per Town Charter (transactions exceeding \$15,000) as evidenced within the contracted property services accounts in MUNIS for all departments during FY23.
- A review of bid awards associated with these payments.
- A review of contracts between the Town and vendors.
- A review of vendor invoices and purchase orders.
- Inquiries with Purchasing Department and Town Department personnel.
- Inquiries with Town vendors.



STATEMENT OF AUDITING STANDARDS

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed in order to afford a reasonable basis for judgements and conclusions regarding the organization, program, activity, or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy audit objectives.



INTERNAL CONTROL DEFINED

Internal control encompasses all the steps and actions developed by management to ensure efficient and effective organizational operations. It consists of all the methods used to safeguard assets, to promote accuracy and reliability of the organizations accounting data and records, to encourage compliance with all policies and procedures prescribed by management and to promote the operational efficiency of the organization. Management must understand its responsibilities to implement and maintain adequate internal control systems.



AUDIT FINDING #1

Bid Award #2021-30 pertaining to Curbside Leaf Collection was a three-year contract awarded to Big Little Sanitation Company for \$156,477 per year. A review of invoices paid to the contractor revealed that the Town was properly billed for the correct amount for this service in accordance with the bid award and the Town properly paid the correct amount owed for this service over the three-year period.

AUDIT RECOMMENDATION #1

No audit recommendation made at this time.



AUDIT FINDING #2

Bid Award #2018-26 pertaining to Refuse Removal for Town Locations was a 5-year contract awarded to Big Little Sanitation Company. The contract covered garbage pickup throughout Town for 49 different locations. Internal Audit traced prices billed to the Town for garbage pickup on one invoice dated October 3, 2022 totaling \$9,750.50 to the bid award sheet and noted:

1. The invoice was incorrectly paid to the vendor for \$29,251.50 resulting in an overpayment of \$19,501.
2. Incorrect pricing was also charged for garbage pickup at one location. A further review of invoices over a period of time (June 2018 through February 2023) revealed that the overpayment to the vendor totaled \$6,800.

Grand total overpayment by Town to the vendor: \$26,301.

AUDIT RECOMMENDATION #2

Internal Audit notified the Department of Public Works Construction Supervisor and Accounts Payable of the overpayment. The vendor was promptly contacted and the overpayment was applied to outstanding/open invoices owed to the vendor as correction.

It is recommended that the Department of Public Works assign one person to be a contract manager within the department who is responsible for reviewing and cross-referencing invoices to bid awards to ensure that the correct pricing is reflected on them. This will ensure that the Town is properly paying the correct amounts owed to the vendor.



AUDIT FINDING #3

Internal Audit expanded the scope and reviewed a September 2023 invoice paid to Big Little Sanitation Company in the amount of \$9,522.00 for refuse disposal to ensure that the correct pricing was being utilized under a renewed bid award

#2023-143. The renewed bid was awarded to two vendors: Big Little Sanitation Company and All-American Waste LLC in August 2023.

It was noted that Big Little Sanitation Company continued to use old bid pricing from the expired bid on this invoice. Internal Audit inquired with the Purchasing Department regarding this finding and was told that the award letter was not signed until late-August 2023 and that the new pricing was not yet reflected on their September invoice. (Old pricing was lower than new pricing.)

A review of rates charged by All American Waste LLC on August and September 2023 invoices totaling \$14,731.70 revealed that the vendor had billed the Town using incorrect rates and service locations on both invoices (former bid #2018-26 rates were used on these invoices as well). This resulted in overpayment of \$1,328.02 on each invoice paid. The vendor was promptly contacted and a credit for the overpayment will be applied to the next invoice submitted to the Town.

Grand total overpayment by Town to the vendor: \$2,656.04.

AUDIT RECOMMENDATION #3

Internal Audit notified the Department of Public Works Supervisor of Street Maintenance and Accounts Payable of the overpayment. Internal Audit personally met with the vendor and the overpayment made by the Town will be applied as a credit to the October 2023 invoice, which will also reflect the correct pricing per bid #2023-143.

Same as Audit Recommendation #2: It is recommended that the Department of Public Works assign one person to be a contract manager within the department who is responsible for reviewing and cross-referencing invoices to bid awards to ensure that the correct pricing is reflected on them. This will ensure that the Town is properly paying the correct amounts owed to the vendor.



AUDIT FINDING #4

A review of an invoice paid by the Water Pollution Control Authority to All American Waste for \$6,275.00 in August 2023 for special waste hauling revealed that a formal bid had not been conducted by the Purchasing Department since

August 2015 under bid #2016-07, however, the awarded vendor at that time was unable to perform the required services.

An email in the bid file revealed that the Purchasing Department had agreed to continue to honor a thirteen-year-old bid #2011-23 dated August 31, 2010 which was awarded to All American Waste at that time. Rates charged on the vendor invoice could not be traced to any supporting documentation in bid files.

Internal Audit personally met with the vendor and was told that the rates charged to the Town reflected hauling disposal cost increases over time. This could not be confirmed by the Purchasing Department.

AUDIT RECOMMENDATION #4

It is recommended that the Purchasing Department conduct an updated, formal bid for special waste hauling. This will ensure that correct, awarded prices per the updated/renewed bid are reflected on vendor invoices paid by the Town. The Purchasing Department agreed with this recommendation at the time of the audit.



AUDIT FINDING #5

A review of an invoice paid by the Department of Public Works to Asplundh Tree Expert Company for \$6,063.60 in September 2023 revealed that the invoice charged for services performed using a 70-foot lift with chipper, however a review of bid #2024-05 revealed that the rate billed on the invoice by the vendor was for a 60' aerial bucket with 10 cubic yard box and chipper. It was noted that this rate charged by the vendor was more than the 70-foot rate.

A discussion with the Department of Public Works General Tree Forman revealed that recent bid #2024-05 of June 2023 did not request pricing for work pertaining to use of a 70-foot aerial bucket with box and chipper. The vendor used the 60-foot pricing since no other pricing for the actual service rendered was available. The Tree Warden felt that this was reasonable since the original bid proposal did not require potential vendors to submit pricing for a 70-foot aerial bucket with box and chipper.

Per the Tree Warden, a 70-foot aerial bucket with a box and chipper is essential for tree trimming throughout the Town of Fairfield due to the existing height of mature trees in the surrounding area.

It was also noted that the approved purchase order associated with the vendor invoice/payment also incorrectly reflected the former, expired bid #2019-02 instead of the correct bid #2024-05.

AUDIT RECOMMENDATION #5

Bid #2024-05 for Tree Trimming went out to bid on June 15, 2023: It is recommended that the Purchasing Department consult with the Department of Public Works (Tree Warden) to ensure that all future bids incorporate bid pricing for all categories of machinery, equipment and labor needed for tree-trimming required by that department. Instances where vendors must charge for work performed on invoices that fall outside the bid award or which do not directly agree to the bid award should be documented by the Purchasing Department and maintained in the bid file.

The Purchasing Department should notify departments of all updated/renewed bid awards and their respective pricing. The correct bid number should be reflected on all Purchase Orders.



AUDIT FINDING #6

A review of an invoice paid by the Water Pollution Control Authority in September 2023 to Duke's Root Control, Inc. for \$28,014.29 revealed that the prices charged by the vendor did not agree to the pricing per associated bid #2020-98 for Sewer Pipe Root Control. Internal Audit contacted the Purchasing Department to inquire if a cost-of-living (COLA) adjustment had been applied to invoice pricing based upon mutual agreement between the Town and vendor (per bid award terms) but they could not verify if this had occurred. Internal Audit reviewed invoices paid to this vendor from 2020 through 2023 and noted that the following cost-of-living adjustments had been applied to invoices as follows:

Duke's Root Control, Inc.

Contract Period	COLA
8/1/2020-7/31/2021	0%
8/1/2021-7/31/2022	0%
8/1/2022-7/31/2023	5% for 8" pipe, 3.4% for 10" pipe
8/1/2023-7/31/2024	1.2% for 8" pipe, 2.2% for 10" pipe

These adjustments were compared to COLA adjustments authorized by the Town for Champion Maintenance billings for the same years but they were not equivalent.

Champion Maintenance Cost-of-living Adjustments Approved by Purchasing:

Contract Period	COLA
7/1/2020-6/30/2021	1.46%
7/1/2021-6/30/2022	2.11% - 2.68%
7/1/2022-6/30/2023	3%
7/1/2023-6/30/2024	6%

It could not be determined how the vendor derived the rates used on their invoice.

AUDIT RECOMMENDATION #6

It is recommended that all bid awards that authorize annual cost-of-living adjustments be tracked by bid number, vendor, and date of authorized COLA. If no COLA is authorized by the Purchasing Department for a particular year, then it should be designated as such in the bid file. All COLA authorized to vendors by the Purchasing Department should be communicated with the Departments so they may monitor and audit invoices for proper pricing prior to payment.



AUDIT FINDING #7

It was noted that the Town does not have a contract manager on staff, especially in the Department of Public Works where the bulk of large Town contracts exist. The function of cross-refencing of invoices to bid awards and their respective bid pricing falls on different employees in different departments who may not be aware of specific terms of bid awards, pricing and cost of living adjustments.

AUDIT RECOMMENDATION #7

It is recommended that the Town consider budgeting and hiring a contract manager whose primary function and benefit are to:

- Review contracts, bid awards and respective pricing and cross-reference to vendor billing thus eliminating overpayments on invoices made by the Town;
- Be a liaison between contractors, vendors and the Town for questions regarding services and billing;
- Provide input to the Purchasing Department thus reducing human error in the bid creation process.
- Monitor and track compliance of terms and obligations as well as performance of vendors in accordance with bid requirements and awards.
- Notify the Purchasing Department of upcoming contract renewals and annual cost of living adjustments per contract.



AUDIT FINDING #8

Internal Audit reviewed invoices paid to Enviro Express, LLC to ensure that the monthly flat rate paid by the Town for monthly trash hauling fees at the Transfer Station were correct and in accordance with the October 31, 2019 contract between the Town and vendor.

The contract calls for a calculation to determine the monthly trash hauling fee utilizing a CPI index as follows:

*(Series id: CWURAIIOISAOLE, Not Seasonally Adjusted) for the New York-Northern New Jersey, Long Island, NY-NJ-CT-PA, All items less energy for Urban Wage Earners and Clerical Workers as published by the United States Department of Labor Bureau of Labor Statistics **or a mutually agreeable alternative index, if such index is no longer published** or the method of computation is substantially modified.*

Internal Audit discovered that the CPI index delineated in the contract did not exist. Discussions with the Purchasing Department and the Department Head revealed that they did not know if a mutually agreeable alternative index was established between the Town and the vendor or what CPI index was actually used to calculate the monthly fee.

The Department Head contacted the vendor to obtain the CPI index used by them for calculating the monthly trash hauling fee. Internal Audit recalculated the monthly trash hauling fee using the CPI index provided by the vendor as follows:

Year	Monthly Fee	Annual Fee
2020	\$54,241	\$650,892
2021	\$56,293	\$675,516
2022	\$59,953	\$719,436
2023	\$60,717	\$728,604

Audit recalculations of the above fees were correct using the vendor supplied CPI index which was CWURO1OOSAO for “All Items in Northeast urban, urban wage earners and clerical workers, not seasonally adjusted”. The CPI Index used by the vendor was deemed reasonable by Internal Audit for the purposes of the calculation of the monthly trash hauling fee. However, the CPI index used by the vendor was not mutually agreed upon between the Town and vendor as required by contract.

AUDIT RECOMMENDATION #8

The Purchasing Department and the Department Head responsible for approving vendor invoices should ensure that all contracts that call for the use of a CPI index or CPI increase, especially a CPI index that is mutually agreed upon between the Town and vendor, use the correct mutually agreed upon index and percentage. The mutually agreed upon CPI index should be documented in writing by the Purchasing Department to the vendor and this document should be placed in the bid file. This document should also be communicated with the Department Head responsible for signing these invoices. This will ensure that departments are reviewing and ensuring that the correct CPI index and percentages are used by vendors on the monthly invoices that they approve.



OTHER AUDIT OBSERVATIONS - FINDINGS & RECOMMENDATIONS:

The following audit findings and recommendations are made as a result of audit testwork, interviews with department heads and audit observations:

1. Finding: Purchasing archives do not include the award letter which states the name of the vendor to whom the bid was actually awarded to and the

award date. (Bid results are posted in Purchasing archives but it cannot be determined who the bid was actually awarded to.)

Recommendation: The Purchasing Department should include the signed bid award letter in the bid archives filed by bid award number.

2. Finding: Purchase Orders do not always include the respective bid award number on them for ease of cross-referencing to bid award documents.

Recommendation: The Purchasing Department should require departments to include the bid number on all purchase requisitions which ultimately become purchase orders since the purchase order confirms the Town's intent to purchase a certain quantity of goods or services for the awarded/negotiated amount from the vendor.

3. Finding: The bid log sheet does not include basic bid information such as the name of the awarded vendor or the date of the actual bid award.

Recommendation: The Purchasing Department should update the bid log sheet to include pertinent bid information such as awarded vendor name and date of actual bid award. Invoices submitted to the Town for work after the bid award date should reflect pricing per the bid award.

4. Finding: The Purchasing Department does not document the Cost-of-Living Adjustments authorized by them on their website for department or outside party use. A history of the authorized COLA by Purchasing for a designated period of time (last 5 years including present) should be documented here for reference. This will allow departments and outside parties to verify the current COLA used and to verify the accuracy of pricing on vendor invoices.

Recommendation: The Purchasing Department should notify departments of all authorized vendor cost of living adjustments so they may verify the accuracy of pricing on vendor invoices to ensure proper payment.

5. Finding: The Purchasing Department requests bid pricing from prospective vendors for services a la carte, i.e., separately priced billing rates for a wide variety services rendered on one bid. Awarding bid prices in this manner is tedious, cumbersome and difficult for employees when tracing vendor awarded pricing from a wide array of services on a bid sheet to monthly invoices. Internal Audit attached (APPENDIX A) one of the bid pricing sheets from bid award #2021-84 for Lawn & Grounds Maintenance to this report in order to illustrate its complexity. It consists of 5 pages of vendor pricing for 114 individual locations for Lawn & Grounds Maintenance.

Recommendation: The Purchasing Department should institute a new way of bidding for Town services which eliminates a la carte pricing but establishes one flat fee for all services performed by a vendor or one flat fee for sections of each bid. This will allow for easier cross-referencing and monitoring of invoices billed.



CLOSING REMARKS

The audit recommendations made within this report will assist the Town, especially the Purchasing Department, in streamlining the documentation surrounding the awarding of bids, the relaying of bid award information to departments and the department cross-referencing of awarded bid pricing to vendor invoices in order to ensure that the Town is properly paying the correct amounts on all vendor invoices.

The assistance and cooperation received from the Purchasing Department staff and employees from all Town Departments involved in this audit is greatly appreciated. I enjoyed working with the involved parties and look forward to working with you again in the near future. I am happy to assist management with the implementation of any of the recommendations made within this report. Thank you.

History of Audit report:

Draft Sent to CFO, Director of Purchasing & Director of Public Works – October 13, 2023

Draft Report discussed with Director of Purchasing – November 9, 2023

Draft Report discussed with Assistant Director of Public Works – December 21, 2023

Draft Report sent to Interim CFO – February 2, 2024

Final Report - March 4, 2024

APPENDIX A

Bid #2021-84
Lawn & Grounds Maintenance

BID #:	2021-84	Town of Fairfield - Bid Results
DESC:	Lawn and Grounds Maintenance	
DATE:	3/11/2021	
TIME:	11:00 AM	

		Chisholm Landscaping, LLC Trumbull, CT			Diamond Landscapes & Athletic Fields, Inc. Bridgeport, CT			DLTC Landscape Contractors Bridgeport, CT			Greenway Property Services, Inc. Stamford, CT			John Pearson Lawn Care, LLC Trumbull, CT		
SECTION #1	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Sturges Rd. @ Hulls Farm Rd.	\$7.00	\$20.00	\$20.00	\$10.00	\$28.00	\$28.00	\$15.00	\$25.00	\$30.00	\$10.00	\$32.00	\$60.00	\$45.00	\$50.00	\$85.00
2	Treasure Rd. @ Route 136	\$25.00	\$50.00	\$50.00	\$25.00	\$50.00	\$50.00	\$60.00	\$125.00	\$150.00	\$15.00	\$32.00	\$60.00	\$160.00	\$300.00	\$300.00
3	Westlea La.- circle at end of street	\$20.00	\$20.00	\$20.00	\$25.00	\$25.00	\$41.00	\$25.00	\$25.00	\$45.00	\$15.00	\$32.00	\$60.00	\$45.00	\$50.00	\$50.00
4	Burr St. @ Congress St.	\$10.00	\$20.00	\$40.00	\$25.00	\$25.00	\$41.00	\$20.00	\$25.00	\$30.00	\$10.00	\$32.00	\$60.00	\$45.00	\$50.00	\$50.00
5	Mine Hill Rd. @ Congress St.	\$10.00	\$20.00	\$30.00	\$12.00	\$25.00	\$25.00	\$25.00	\$25.00	\$30.00	\$10.00	\$32.00	\$60.00	\$45.00	\$50.00	\$50.00
6	Hillside Rd. @ Congress St. (two islands)	\$10.00	\$20.00	\$30.00	\$41.00	\$41.00	\$45.00	\$25.00	\$25.00	\$50.00	\$10.00	\$32.00	\$60.00	\$45.00	\$50.00	\$50.00
7	Redding Rd. @ Dunham Rd.	\$7.00	\$10.00	\$20.00	\$13.00	\$41.00	\$41.00	\$20.00	\$25.00	\$50.00	\$10.00	\$32.00	\$60.00	\$45.00	\$50.00	\$50.00
8	Redding Rd. @ Old Academy Rd.	\$10.00	\$15.00	\$20.00	\$12.00	\$25.00	\$25.00	\$20.00	\$25.00	\$30.00	\$10.00	\$32.00	\$60.00	\$220.00	\$400.00	\$480.00
9	Redding Rd. @ Brett St.	\$7.00	\$15.00	\$20.00	\$12.00	\$25.00	\$25.00	\$20.00	\$25.00	\$30.00	\$10.00	\$32.00	\$60.00	\$45.00	\$70.00	\$80.00
10	Verna Hill Rd. @ Redding Rd.	\$10.00	\$10.00	\$20.00	\$22.00	\$40.00	\$40.00	\$20.00	\$25.00	\$45.00	\$10.00	\$32.00	\$60.00	\$45.00	\$70.00	\$80.00
11	Verna Field Rd. circle at end of street	\$15.00	\$20.00	\$40.00	\$40.00	\$52.00	\$52.00	\$25.00	\$25.00	\$50.00	\$15.00	\$32.00	\$60.00	\$45.00	\$70.00	\$80.00
12	Greenfield Hill Cemetery, Bronson Road.	\$300.00	\$275.00	\$800.00	\$550.00	\$990.00	\$1,500.00	\$750.00	\$1,200.00	\$2,200.00	\$123.00	\$985.00	\$1,475.00	\$600.00	\$1,100.00	\$1,400.00
13	Governors La. @ Bronson Rd.	\$10.00	\$10.00	\$30.00	\$12.00	\$25.00	\$25.00	\$20.00	\$25.00	\$35.00	\$10.00	\$32.00	\$60.00	\$45.00	\$70.00	\$70.00
14	Cedar Rd. @ Bronson Rd.	\$10.00	\$15.00	\$30.00	\$25.00	\$25.00	\$45.00	\$20.00	\$25.00	\$35.00	\$10.00	\$32.00	\$60.00	\$45.00	\$70.00	\$70.00
15	Brookside Dr. @ Mine Hill Rd.	\$20.00	\$30.00	\$60.00	\$28.00	\$48.00	\$50.00	\$25.00	\$25.00	\$50.00	\$15.00	\$32.00	\$60.00	\$45.00	\$80.00	\$80.00
16	Riverside Park, Brookside Drive & Mill Plain Road.	\$150.00	\$200.00	\$625.00	\$150.00	\$900.00	\$1,500.00	\$185.00	\$1,100.00	\$1,800.00	\$123.00	\$615.00	\$985.00	\$360.00	\$850.00	\$1,200.00
17	Springer Rd. @ Brookside Dr. (up to wood line)	\$12.00	\$15.00	\$30.00	\$25.00	\$45.00	\$45.00	\$20.00	\$25.00	\$65.00	\$10.00	\$32.00	\$60.00	\$45.00	\$70.00	\$80.00
18	Brookside Dr. @ N. Benson Rd.	\$15.00	\$20.00	\$40.00	\$13.00	\$28.00	\$28.00	\$20.00	\$25.00	\$35.00	\$10.00	\$32.00	\$60.00	\$75.00	\$80.00	\$80.00
19	Stillson Rd. @ N. Benson Rd.	\$12.00	\$15.00	\$20.00	\$40.00	\$45.00	\$45.00	\$30.00	\$30.00	\$50.00	\$15.00	\$32.00	\$60.00	\$45.00	\$75.00	\$85.00
20	Stillson Rd. @ Hersh Rd.	\$15.00	\$15.00	\$35.00	\$25.00	\$35.00	\$35.00	\$25.00	\$25.00	\$35.00	\$15.00	\$32.00	\$60.00	\$50.00	\$70.00	\$80.00
21	Margemere Dr. – once per month	\$15.00	\$15.00	\$30.00	\$20.00	\$80.00	\$120.00	\$35.00	\$35.00	\$65.00	\$5.00	\$32.00	\$60.00	\$75.00	\$75.00	\$85.00
22	Green Knolls La.	\$12.00	\$15.00	\$30.00	\$19.00	\$40.00	\$40.00	\$35.00	\$35.00	\$55.00	\$15.00	\$32.00	\$60.00	\$45.00	\$75.00	\$90.00
23	Fairfield Woods Rd. @ Black Rock Tpke.	\$10.00	\$10.00	\$25.00	\$13.00	\$28.00	\$28.00	\$25.00	\$35.00	\$55.00	\$15.00	\$32.00	\$60.00	\$45.00	\$75.00	\$90.00
TOTAL		\$712.00	\$855.00	\$2,065.00	\$1,157.00	\$2,666.00	\$3,874.00	\$1,465.00	\$2,960.00	\$5,020.00	\$491.00	\$2,272.00	\$3,720.00	\$2,260.00	\$3,900.00	\$4,765.00

BID #: 2021-84		Town of Fairfield - Bid Results														
DESC: Lawn and Grounds Maintenance																
DATE: 3/11/2021																
TIME: 11:00 AM																
		Chisholm Landscaping, LLC Trumbull, CT			Diamond Landscapes & Athletic Fields, Inc. Bridgeport, CT			DLTC Landscape Contractors Bridgeport, CT			Greenway Property Services, Inc. Stamford, CT			John Pearson Lawn Care, LLC Trumbull, CT		
SECTION #2	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Post Rd. @ Old Post Rd., Southport	No Bid	No Bid	No Bid	\$12.00	\$50.00	\$50.00	\$25.00	\$85.00	\$85.00	\$15.00	\$32.00	\$60.00	\$75.00	\$80.00	\$80.00
2	Oxford Rd. @ Kings Hwy. West, Southport	No Bid	No Bid	No Bid	\$12.00	\$65.00	\$65.00	\$25.00	\$30.00	\$55.00	\$15.00	\$32.00	\$60.00	\$25.00	\$25.00	\$25.00
3	Ye Yacht Yard, 985 Harbor Road.	No Bid	No Bid	No Bid	\$15.00	\$60.00	\$75.00	\$20.00	\$55.00	\$85.00	\$15.00	\$32.00	\$60.00	\$65.00	\$120.00	\$120.00
4	1085 Harbor Rd., Southport - Town lot	No Bid	No Bid	No Bid	\$25.00	\$55.00	\$95.00	\$35.00	\$50.00	\$100.00	\$15.00	\$32.00	\$60.00	\$85.00	\$160.00	\$180.00
5	Harbor Rd. @ Westway Rd., Southport	No Bid	No Bid	No Bid	\$12.00	\$35.00	\$35.00	\$20.00	\$25.00	\$55.00	\$15.00	\$32.00	\$60.00	\$35.00	\$35.00	\$50.00
6	Perry’s Green, 701 Harbor Rd., irrigated site	No Bid	No Bid	No Bid	\$24.00	\$95.00	\$95.00	\$45.00	\$100.00	\$195.00	\$42.00	\$60.00	\$90.00	\$85.00	\$120.00	\$180.00
7	Southport Park, 157 Old Post Road, Southport	No Bid	No Bid	No Bid	\$10.00	\$45.00	\$55.00	\$20.00	\$60.00	\$85.00	\$15.00	\$32.00	\$90.00	\$85.00	\$80.00	\$120.00
8	Southport Railroad Station (both sides), 400 Center St., 96 Station St., and corner of Center St. & Pequot Ave.	No Bid	No Bid	No Bid	\$64.00	\$285.00	\$450.00	\$120.00	\$300.00	\$550.00	\$42.00	\$60.00	\$90.00	\$445.00	\$800.00	\$1,400.00
9	Pequot Island, Post Rd. @ Pequot Ave. (both sides)	No Bid	No Bid	No Bid	\$55.00	\$145.00	\$285.00	\$85.00	\$225.00	\$325.00	\$32.00	\$60.00	\$90.00	\$120.00	\$240.00	\$240.00
TOTAL		\$0.00	\$0.00	\$0.00	\$229.00	\$835.00	\$1,205.00	\$395.00	\$930.00	\$1,535.00	\$206.00	\$372.00	\$660.00	\$1,020.00	\$1,660.00	\$2,395.00
SECTION #3	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Meadowbrook Rd. @ Grasmere Ave.	No Bid	No Bid	No Bid	\$10.00	\$25.00	\$25.00	\$25.00	\$25.00	\$50.00	\$10.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
2	Kings Hwy. East @ Grasmere Ave. (south of railroad bridge)	No Bid	No Bid	No Bid	\$10.00	\$25.00	\$45.00	\$25.00	\$25.00	\$25.00	\$10.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
3	10 Dalewood Ave. @ Ash St.	No Bid	No Bid	No Bid	\$10.00	\$20.00	\$45.00	\$25.00	\$25.00	\$30.00	\$10.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
4	Grasmere Ave. – bus stop across from Home Depot	No Bid	No Bid	No Bid	\$10.00	\$25.00	\$45.00	\$25.00	\$25.00	\$30.00	\$15.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
5	New England Park, Kings Highway @ New England Avenue	No Bid	No Bid	No Bid	\$38.00	\$95.00	\$175.00	\$50.00	\$100.00	\$100.00	\$32.00	\$50.00	\$80.00	No Bid	No Bid	No Bid
6	Kings Hwy. @ Kings Hwy. East	No Bid	No Bid	No Bid	\$10.00	\$50.00	\$95.00	\$20.00	\$25.00	\$30.00	\$15.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
7	Metro Center, 300 Ash Creek Blvd.	No Bid	No Bid	No Bid	\$70.00	\$295.00	\$575.00	\$400.00	\$650.00	\$700.00	\$80.00	\$90.00	\$110.00	No Bid	No Bid	No Bid
8	Holland Hill Rd. @ Lovers La./High St.	No Bid	No Bid	No Bid	\$10.00	\$25.00	\$45.00	\$25.00	\$30.00	\$45.00	\$10.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
9	Holdings Ponds, 100 Brentwood Ave. and Halley Ave. Two (2) ponds.	No Bid	No Bid	No Bid	\$55.00	\$275.00	\$575.00	\$65.00	\$300.00	\$600.00	\$62.00	\$70.00	\$100.00	No Bid	No Bid	No Bid
TOTAL		\$0.00	\$0.00	\$0.00	\$223.00	\$835.00	\$1,625.00	\$660.00	\$1,205.00	\$1,610.00	\$244.00	\$402.00	\$650.00	\$0.00	\$0.00	\$0.00

BID #:		2021-84														
DESC:		Lawn and Grounds Maintenance														
DATE:		3/11/2021														
TIME:		11:00 AM														
Town of Fairfield - Bid Results																
		Chisholm Landscaping, LLC Trumbull, CT			Diamond Landscapes & Athletic Fields, Inc. Bridgeport, CT			DLTC Landscape Contractors Bridgeport, CT			Greenway Property Services, Inc. Stamford, CT			John Pearson Lawn Care, LLC Trumbull, CT		
SECTION #4	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	South Pine Creek Beach, 1424 South Pine Creek Rd.	No Bid	No Bid	No Bid	\$13.00	\$25.00	\$50.00	\$25.00	\$25.00	\$50.00	\$10.00	\$32.00	\$60.00	\$75.00	\$75.00	\$75.00
2	Pine Creek Pump Station, 135 Pine Creek Ave.	No Bid	No Bid	No Bid	\$75.00	\$145.00	\$325.00	\$30.00	\$95.00	\$150.00	\$15.00	\$32.00	\$60.00	\$55.00	\$80.00	\$80.00
3	Pine Creek Playlot, 155 Pine Creek Ave.	No Bid	No Bid	No Bid	\$82.00	\$150.00	\$250.00	\$95.00	\$200.00	\$300.00	\$30.00	\$60.00	\$80.00	\$65.00	\$85.00	\$85.00
4	Rugby Park, 3 Rugby Rd.	No Bid	No Bid	No Bid	\$75.00	\$195.00	\$395.00	\$50.00	\$200.00	\$350.00	\$41.00	\$60.00	\$80.00	\$95.00	\$160.00	\$280.00
5	West Cemetery, Post Road @ North Pine Creek Road.	No Bid	No Bid	No Bid	\$495.00	\$550.00	\$1,300.00	\$500.00	\$600.00	\$950.00	\$90.00	\$90.00	\$110.00	No Bid	No Bid	No Bid
6	Fairfield Railroad Station (both sides)	No Bid	No Bid	No Bid	\$385.00	\$450.00	\$925.00	\$450.00	\$650.00	\$975.00	\$90.00	\$90.00	\$110.00	\$400.00	\$900.00	\$1,600.00
7	Fairfield Theater Company, 70 Sandford St.	No Bid	No Bid	No Bid	\$25.00	\$50.00	\$75.00	\$25.00	\$50.00	\$75.00	\$15.00	\$32.00	\$60.00	\$45.00	\$60.00	\$85.00
8	Fairfield Park, 1710 Post Road.	No Bid	No Bid	No Bid	\$35.00	\$75.00	\$125.00	\$40.00	\$125.00	\$250.00	\$30.00	\$60.00	\$80.00	\$85.00	\$140.00	\$160.00
9	Fairfield Railroad Mill Plain Lot, 140 Mill Plain Rd.	No Bid	No Bid	No Bid	\$40.00	\$85.00	\$195.00	\$50.00	\$75.00	\$100.00	\$15.00	\$32.00	\$60.00	\$85.00	\$120.00	\$180.00
10	Mill Plain Road @ Redfield Rd. and Mill Plain Rd. @ Sunfield La.	No Bid	No Bid	No Bid	\$55.00	\$99.00	\$195.00	\$50.00	\$200.00	\$300.00	\$25.00	\$32.00	\$60.00	\$160.00	\$320.00	\$480.00
11	1540 @ Unquowa Rd.	No Bid	No Bid	No Bid	\$60.00	\$300.00	\$595.00	\$35.00	\$75.00	\$100.00	\$30.00	\$40.00	\$70.00	\$75.00	\$80.00	\$80.00
12	Mill Plain Green, 375 Mill Plain Green Rd.	No Bid	No Bid	No Bid	\$95.00	\$245.00	\$325.00	\$200.00	\$350.00	\$700.00	\$80.00	\$90.00	\$110.00	\$160.00	\$420.00	\$750.00
13	Mill Hollow Park, 421 Sturges Rd.	No Bid	No Bid	No Bid	\$395.00	\$495.00	\$900.00	\$450.00	\$600.00	\$1,100.00	\$30.00	\$50.00	\$80.00	\$180.00	\$460.00	\$850.00
14	Old Fording Pl. #1 24 Somerset Ave.	No Bid	No Bid	No Bid	\$55.00	\$75.00	\$125.00	\$65.00	\$100.00	\$135.00	\$30.00	\$50.00	\$80.00	\$80.00	\$160.00	\$240.00
15	Old Fording Pl. #2, 600 Bronson Rd.	No Bid	No Bid	No Bid	\$55.00	\$75.00	\$125.00	\$40.00	\$75.00	\$75.00	\$15.00	\$32.00	\$60.00	\$60.00	\$80.00	\$80.00
16	Unquowa Rd. @ Old Mill Rd. (triangular-shaped area)	No Bid	No Bid	No Bid	\$12.00	\$25.00	\$45.00	\$25.00	\$40.00	\$75.00	\$10.00	\$32.00	\$60.00	\$45.00	\$45.00	\$60.00
17	Unquowa Rd. @ Mill Plain Rd.	No Bid	No Bid	No Bid	\$10.00	\$20.00	\$45.00	\$25.00	\$75.00	\$100.00	\$10.00	\$32.00	\$60.00	\$75.00	\$80.00	\$80.00
18	Pell Meadow Drive esplanade	No Bid	No Bid	No Bid	\$15.00	\$40.00	\$45.00	\$25.00	\$40.00	\$75.00	\$10.00	\$60.00	\$60.00	\$50.00	\$80.00	\$80.00
TOTAL		\$0.00	\$0.00	\$0.00	\$1,977.00	\$3,099.00	\$6,040.00	\$2,180.00	\$3,575.00	\$5,860.00	\$576.00	\$906.00	\$1,340.00	\$1,790.00	\$3,345.00	\$5,245.00
SECTION #5	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Fairfield Main Library, 1080 Old Post Rd.	No Bid	No Bid	No Bid	\$35.00	\$195.00	\$395.00	\$50.00	\$200.00	\$300.00	\$41.00	\$60.00	\$90.00	\$85.00	\$180.00	\$280.00
2	Community Theater - 1424 Post Rd. @ Unquowa Rd.	No Bid	No Bid	No Bid	\$10.00	\$45.00	\$95.00	\$25.00	\$30.00	\$50.00	\$10.00	\$32.00	\$60.00	\$45.00	\$45.00	\$60.00
3	Powder House, 200 Unquowa Rd.	No Bid	No Bid	No Bid	\$40.00	\$175.00	\$390.00	\$45.00	\$75.00	\$150.00	\$30.00	\$60.00	\$90.00	\$85.00	\$160.00	\$280.00
4	Penfield & Jacky Durell Pavillions, 323 & 401 Fairfield Beach Rd.	No Bid	No Bid	No Bid	\$45.00	\$245.00	\$480.00	\$125.00	\$250.00	\$500.00	\$41.00	\$60.00	\$90.00	\$220.00	\$380.00	\$480.00
5	Beach Road Cemetery, Beach Road.	No Bid	No Bid	No Bid	\$95.00	\$575.00	\$1,150.00	\$200.00	\$350.00	\$500.00	\$80.00	\$90.00	\$110.00	\$280.00	\$380.00	\$600.00
6	Sandcastle Playground, Jennings Beach, 880 South Bronson Rd.	No Bid	No Bid	No Bid	\$150.00	\$150.00	\$275.00	\$225.00	\$400.00	\$350.00	\$90.00	\$90.00	\$110.00	\$540.00	\$900.00	\$1,600.00
TOTAL		\$0.00	\$0.00	\$0.00	\$375.00	\$1,385.00	\$2,785.00	\$670.00	\$1,305.00	\$1,850.00	\$292.00	\$392.00	\$550.00	\$1,255.00	\$2,045.00	\$3,300.00

BID #: 2021-84 DESC: Lawn and Grounds Maintenance DATE: 3/11/2021 TIME: 11:00 AM		Town of Fairfield - Bid Results														
		Chisholm Landscaping, LLC Trumbull, CT			Diamond Landscapes & Athletic Fields, Inc. Bridgeport, CT			DLTC Landscape Contractors Bridgeport, CT			Greenway Property Services, Inc. Stamford, CT			John Pearson Lawn Care, LLC Trumbull, CT		
SECTION #6	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Post Rd. @ Shoreham Village Dr.	No Bid	No Bid	No Bid	\$15.00	\$85.00	\$175.00	\$40.00	\$50.00	\$50.00	\$20.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
2	360 Post Rd.	No Bid	No Bid	No Bid	\$55.00	\$90.00	\$175.00	\$75.00	\$150.00	\$200.00	\$30.00	\$60.00	\$90.00	No Bid	No Bid	No Bid
3	Old Post Rd. @ Post Rd. – by Circle Diner	No Bid	No Bid	No Bid	\$25.00	\$60.00	\$145.00	\$95.00	\$95.00	\$85.00	\$15.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
4	Kings Hwy. island across from Stop & Shop	No Bid	No Bid	No Bid	\$60.00	\$110.00	\$185.00	\$90.00	\$125.00	\$195.00	\$15.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
5	Kings Hwy. – adjacent to McDonald’s	No Bid	No Bid	No Bid	\$50.00	\$295.00	\$390.00	\$195.00	\$330.00	\$495.00	\$30.00	\$60.00	\$90.00	No Bid	No Bid	No Bid
6	Kings Hwy. – across from McDonald's island	No Bid	No Bid	No Bid	\$45.00	\$80.00	\$80.00	\$55.00	\$95.00	\$95.00	\$20.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
7	Post Rd. across from Belmont St. – in front of Senor Salsa	No Bid	No Bid	No Bid	\$75.00	\$90.00	\$175.00	\$75.00	\$100.00	\$150.00	\$20.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
8	North Benson Park, North Benson Road @ Post Road.	No Bid	No Bid	No Bid	\$85.00	\$175.00	\$275.00	\$250.00	\$350.00	\$495.00	\$62.00	\$70.00	\$100.00	No Bid	No Bid	No Bid
9	4H Park, North Benson Road.	No Bid	No Bid	No Bid	\$115.00	\$300.00	\$350.00	\$200.00	\$350.00	\$500.00	\$30.00	\$60.00	\$90.00	No Bid	No Bid	No Bid
10	100 Colony St. @ Old Spring Rd.	No Bid	No Bid	No Bid	\$15.00	\$25.00	\$50.00	\$40.00	\$50.00	\$75.00	\$10.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
11	Fairview Ave. @ Old Spring Rd.	No Bid	No Bid	No Bid	\$45.00	\$25.00	\$50.00	\$55.00	\$75.00	\$75.00	\$10.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
12	Woodside Ave. – roadside along wooded area	No Bid	No Bid	No Bid	\$45.00	\$25.00	\$50.00	\$50.00	\$75.00	\$75.00	\$10.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
13	Home St. – both sides of sidewalk along wooded area	No Bid	No Bid	No Bid	\$45.00	\$35.00	\$75.00	\$120.00	\$125.00	\$125.00	\$15.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
14	Home St. – wooded area between Sullivan-McKinney Elder Housing and barrier	No Bid	No Bid	No Bid	\$15.00	\$90.00	\$175.00	\$35.00	\$50.00	\$75.00	\$15.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
15	Karolyi Park, 20 Hunyadi Ave.	No Bid	No Bid	No Bid	\$45.00	\$95.00	\$195.00	\$45.00	\$55.00	\$75.00	\$30.00	\$60.00	\$90.00	No Bid	No Bid	No Bid
16	Black Rock Tpke. @ Jennings Rd.	No Bid	No Bid	No Bid	\$12.00	\$25.00	\$75.00	\$25.00	\$25.00	\$35.00	\$10.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
TOTAL		\$0.00	\$0.00	\$0.00	\$747.00	\$1,605.00	\$2,620.00	\$1,445.00	\$2,100.00	\$2,800.00	\$342.00	\$662.00	\$1,120.00	\$0.00	\$0.00	\$0.00
SECTION #7	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Rock Ridge Rd. @ Black Rock Tpke.	No Bid	No Bid	No Bid	\$12.00	\$55.00	\$65.00	\$35.00	\$75.00	\$75.00	\$10.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
2	Whitewood Knoll, 1600 Black Rock Tpke.	No Bid	No Bid	No Bid	\$150.00	\$150.00	\$250.00	\$125.00	\$250.00	\$450.00	\$41.00	\$60.00	\$90.00	No Bid	No Bid	No Bid
3	300 Palamar Dr. @ High Ridge Rd.	No Bid	No Bid	No Bid	\$75.00	\$120.00	\$150.00	\$25.00	\$50.00	\$75.00	\$15.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
4	Lake Mohegan, 880 Morehouse Highway.	No Bid	No Bid	No Bid	\$75.00	\$285.00	\$550.00	\$300.00	\$525.00	\$1,100.00	\$80.00	\$90.00	\$110.00	No Bid	No Bid	No Bid
5	Old Elm Rd. – Island at turnaround.	No Bid	No Bid	No Bid	\$40.00	\$95.00	\$250.00	\$55.00	\$125.00	\$250.00	\$30.00	\$60.00	\$90.00	No Bid	No Bid	No Bid
6	Knapps Green, 6 Park Square Court.	No Bid	No Bid	No Bid	\$75.00	\$185.00	\$550.00	\$100.00	\$250.00	\$300.00	\$41.00	\$60.00	\$90.00	No Bid	No Bid	No Bid
7	Drew Park, 210 Warde Terrace.	No Bid	No Bid	No Bid	\$175.00	\$400.00	\$1,100.00	\$250.00	\$350.00	\$650.00	\$41.00	\$60.00	\$90.00	No Bid	No Bid	No Bid
8	Old Stratfield Rd. @ Black Rock Tpke.	No Bid	No Bid	No Bid	\$12.00	\$25.00	\$50.00	\$20.00	\$35.00	\$35.00	\$15.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
9	Old Stratfield Rd. @ Tunxis Hill Rd.	No Bid	No Bid	No Bid	\$12.00	\$25.00	\$50.00	\$20.00	\$15.00	\$25.00	\$10.00	\$32.00	\$60.00	No Bid	No Bid	No Bid
10	Lincoln Park, 455 Jackman Avenue.	No Bid	No Bid	No Bid	\$75.00	\$190.00	\$300.00	\$150.00	\$250.00	\$50.00	\$62.00	\$70.00	\$100.00	No Bid	No Bid	No Bid
11	Horse Tavern Brook, Brooklawn Pkwy.	No Bid	No Bid	No Bid	\$150.00	\$145.00	\$450.00	\$225.00	\$250.00	\$500.00	\$41.00	\$60.00	\$90.00	No Bid	No Bid	No Bid
12	Brooklawn Ave. - six (6) islands	No Bid	No Bid	No Bid	\$150.00	\$150.00	\$250.00	\$125.00	\$150.00	\$135.00	\$62.00	\$70.00	\$100.00	No Bid	No Bid	No Bid
TOTAL		\$0.00	\$0.00	\$0.00	\$1,001.00	\$1,825.00	\$4,015.00	\$1,430.00	\$2,325.00	\$3,645.00	\$448.00	\$658.00	\$1,000.00	\$0.00	\$0.00	\$0.00

BID #: 2021-84		Town of Fairfield - Bid Results														
DESC: Lawn and Grounds Maintenance																
DATE: 3/11/2021																
TIME: 11:00 AM																
		Chisholm Landscaping, LLC Trumbull, CT			Diamond Landscapes & Athletic Fields, Inc. Bridgeport, CT			DLTC Landscape Contractors Bridgeport, CT			Greenway Property Services, Inc. Stamford, CT			John Pearson Lawn Care, LLC Trumbull, CT		
SECTION #8	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Greenfield Hill Greens, 3221 Bronson Road/910 Old Academy Rd.	No Bid	No Bid	No Bid	\$250.00	\$500.00	\$900.00	\$800.00	\$1,050.00	\$1,350.00	\$246.00	\$600.00	\$850.00	No Bid	No Bid	No Bid
2	South Benson Marina, 471 Turney Rd.	No Bid	No Bid	No Bid	\$125.00	\$500.00	\$900.00	\$500.00	\$1,500.00	\$900.00	\$276.00	\$650.00	\$900.00	No Bid	No Bid	No Bid
TOTAL		\$0.00	\$0.00	\$0.00	\$375.00	\$1,000.00	\$1,800.00	\$1,300.00	\$2,550.00	\$2,250.00	\$522.00	\$1,250.00	\$1,750.00	\$0.00	\$0.00	\$0.00
SECTION #9	LOCATIONS	Litter Cleanup	Mow & Trim	Price Per Visit	Litter Cleanup	Mow & Trim	Price Per Visit	Litter Cleanup	Mow & Trim	Price Per Visit	Litter Cleanup	Mow & Trim	Price Per Visit	Litter Cleanup	Mow & Trim	Price Per Visit
1	600 Westway Road - Frontage	Weekly	Weekly	\$45.00	Weekly	Weekly	\$50.00	Weekly	Weekly	\$100.00	Weekly	Weekly	\$41.00	Weekly	Weekly	No Bid
2	Mill River Drake Lane (cul-de-sac) - 175 Drake Lane	Weekly	Weekly	\$35.00	Weekly	Weekly	\$45.00	Weekly	Weekly	\$70.00	Weekly	Weekly	\$41.00	Weekly	Weekly	No Bid
3	Mary Katona - Frontage Grass (505/521 Katona Drive)- 521 Katona Drive	Weekly	Weekly	\$35.00	Weekly	Weekly	\$75.00	Weekly	Weekly	\$80.00	Weekly	Weekly	\$41.00	Weekly	Weekly	No Bid
4	388 Hoydens Hill - Police Shooting Range, Pathways, Interior Roadway Shoulders	Weekly	Weekly	\$135.00	Weekly	Weekly	\$130.00	Weekly	Weekly	\$170.00	Weekly	Weekly	\$166.00	Weekly	Weekly	No Bid
5	111 Riverside Drive @ Turney Creek - Bulkhead area & Road to Bay Edge Ct.	Weekly	Weekly	\$45.00	Weekly	Weekly	\$75.00	Weekly	Weekly	\$80.00	Weekly	Weekly	\$41.00	Weekly	Weekly	No Bid
6	Riverside Drive @ Riverside Creek Entrance - 216 Riverside Drive	Weekly	Weekly	\$30.00	Weekly	Weekly	\$75.00	Weekly	Weekly	\$70.00	Weekly	Weekly	\$31.00	Weekly	Weekly	No Bid
7	Pine Creek - Dooley Island - 1055 South Pine Creek	Weekly	Weekly	\$40.00	Weekly	Weekly	\$28.00	Weekly	Weekly	\$100.00	Weekly	Weekly	\$31.00	Weekly	Weekly	No Bid
8	Bilyard Frontage (50 Ennis Lane)	Weekly	Weekly	\$40.00	Weekly	Weekly	\$45.00	Weekly	Weekly	\$100.00	Weekly	Weekly	\$41.00	Weekly	Weekly	No Bid
9	Mountain Laurel - Frontage & Field Trails- 601 Mountain Laurel Road	Weekly	Weekly	\$50.00	Weekly	Weekly	\$41.00	Weekly	Weekly	\$60.00	Weekly	Weekly	\$41.00	Weekly	Weekly	No Bid
10	Doreen Drive - Frontage, Path, & Southerly Property Line- 231 Doreen Drive	Weekly	Weekly	\$35.00	Weekly	Weekly	\$75.00	Weekly	Weekly	\$100.00	Weekly	Weekly	\$41.00	Weekly	Weekly	No Bid
11	Cedar Meadow - Bridal/Hiking Trail - 891 Cedar Road	Weekly	Weekly	\$50.00	Weekly	Weekly	\$95.00	Weekly	Weekly	\$125.00	Weekly	Weekly	\$62.00	Weekly	Weekly	No Bid
12	Penfield Mills - 321 Turney Road/South Benson Marina	Weekly	Weekly	\$75.00	Weekly	Weekly	\$85.00	Weekly	Weekly	\$275.00	Weekly	Weekly	\$90.00	Weekly	Weekly	No Bid
13	Rikards Dune (FF Beach Road) - 255 Fairfield Beach Road	Weekly	Weekly	\$45.00	Weekly	Weekly	\$45.00	Weekly	Weekly	\$65.00	Weekly	Weekly	\$41.00	Weekly	Weekly	No Bid
14	908 Fairfield Beach Road - 908 Fairfield Beach Road	2x month	2x month	\$55.00	2x month	2x month	\$75.00	2x month	2x month	\$225.00	2x month	2x month	\$41.00	2x month	2x month	No Bid
15	760 Oldfield Road	2x month	2x month	\$45.00	2x month	2x month	\$20.00	2x month	2x month	\$100.00	2x month	2x month	\$15.00	2x month	2x month	No Bid
16	Hoydens Hill Cricker Brook- 567 Hoydens Hill Road	2x month	2x month	\$50.00	2x month	2x month	\$95.00	2x month	2x month	\$95.00	2x month	2x month	\$41.00	2x month	2x month	No Bid
17	Woodside Circle - 236 Woodside Circle	2x month	2x month	\$45.00	2x month	2x month	\$50.00	2x month	2x month	\$145.00	2x month	2x month	\$41.00	2x month	2x month	No Bid
18	Tuner Center- 180 High Street	2x month	2x month	\$50.00	2x month	2x month	\$95.00	2x month	2x month	\$185.00	2x month	2x month	\$41.00	2x month	2x month	No Bid
19	Canterberry Lane - 33 Canterbury Lane	2x month	2x month	\$50.00	2x month	2x month	\$75.00	2x month	2x month	\$60.00	2x month	2x month	\$31.00	2x month	2x month	No Bid
TOTAL				\$955.00			\$1,274.00			\$2,205.00			\$918.00			\$0.00

BID #: 2021-84 DESC: Lawn and Grounds Maintenance DATE: 3/11/2021 TIME: 11:00 AM		Town of Fairfield - Bid Results											
		Kelly's Property Maintenance, LLC Southbury, CT			Love Your Home, LLC Stamford, CT			Scott's Lawn Care & Landscaping, LLC Shelton, CT			Ted's Lawn Care, LLC Seymour, CT		
SECTION #1	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Sturges Rd. @ Hulls Farm Rd.	\$10.00	\$20.00	\$30.00	\$14.40	\$18.00	\$18.00	\$25.00	\$49.00	\$99.00	\$8.00	\$25.00	\$50.00
2	Treasure Rd. @ Route 136	\$35.00	\$20.00	\$30.00	\$36.00	\$45.00	\$54.00	\$25.00	\$49.00	\$99.00	\$10.00	\$25.00	\$75.00
3	Westlea La.- circle at end of street	\$20.00	\$20.00	\$30.00	\$24.00	\$30.00	\$36.00	\$25.00	\$49.00	\$99.00	\$15.00	\$25.00	\$50.00
4	Burr St. @ Congress St.	\$15.00	\$20.00	\$20.00	\$19.20	\$24.00	\$28.80	\$25.00	\$49.00	\$99.00	\$9.00	\$25.00	\$50.00
5	Mine Hill Rd. @ Congress St.	\$10.00	\$20.00	\$20.00	\$24.00	\$30.00	\$36.00	\$25.00	\$49.00	\$99.00	\$9.00	\$25.00	\$50.00
6	Hillside Rd. @ Congress St. (two islands)	\$25.00	\$30.00	\$30.00	\$24.00	\$30.00	\$36.00	\$25.00	\$49.00	\$99.00	\$9.00	\$25.00	\$50.00
7	Redding Rd. @ Dunham Rd.	\$10.00	\$20.00	\$30.00	\$24.00	\$30.00	\$36.00	\$25.00	\$49.00	\$99.00	\$9.00	\$25.00	\$50.00
8	Redding Rd. @ Old Academy Rd.	\$10.00	\$20.00	\$30.00	\$19.20	\$24.00	\$28.80	\$25.00	\$49.00	\$99.00	\$9.00	\$25.00	\$50.00
9	Redding Rd. @ Brett St.	\$10.00	\$30.00	\$30.00	\$14.40	\$18.00	\$21.60	\$25.00	\$49.00	\$99.00	\$9.00	\$25.00	\$50.00
10	Verna Hill Rd. @ Redding Rd.	\$10.00	\$30.00	\$30.00	\$14.40	\$18.00	\$21.60	\$25.00	\$49.00	\$99.00	\$10.00	\$25.00	\$50.00
11	Verna Field Rd. circle at end of street	\$30.00	\$30.00	\$30.00	\$14.40	\$18.00	\$21.60	\$25.00	\$49.00	\$99.00	\$10.00	\$25.00	\$50.00
12	Greenfield Hill Cemetery, Bronson Road.	\$550.00	\$800.00	\$800.00	\$150.00	\$375.00	\$450.00	\$149.00	\$499.00	\$1,469.00	\$500.00	\$1,800.00	\$2,750.00
13	Governors La. @ Bronson Rd.	\$10.00	\$20.00	\$20.00	\$28.80	\$36.00	\$43.20	\$25.00	\$49.00	\$99.00	\$9.00	\$25.00	\$50.00
14	Cedar Rd. @ Bronson Rd.	\$25.00	\$30.00	\$30.00	\$108.00	\$135.00	\$162.00	\$25.00	\$49.00	\$99.00	\$13.00	\$25.00	\$50.00
15	Brookside Dr. @ Mine Hill Rd.	\$35.00	\$45.00	\$50.00	\$10.80	\$13.50	\$16.20	\$25.00	\$49.00	\$99.00	\$9.00	\$25.00	\$50.00
16	Riverside Park, Brookside Drive & Mill Plain Road.	\$105.00	\$225.00	\$300.00	\$144.00	\$180.00	\$216.00	\$125.00	\$149.00	\$1,199.00	\$90.00	\$1,500.00	\$2,500.00
17	Springer Rd. @ Brookside Dr. (up to wood line)	\$20.00	\$30.00	\$30.00	\$24.00	\$30.00	\$36.00	\$25.00	\$49.00	\$99.00	\$9.00	\$25.00	\$50.00
18	Brookside Dr. @ N. Benson Rd.	\$10.00	\$20.00	\$20.00	\$19.20	\$24.00	\$28.80	\$25.00	\$49.00	\$99.00	\$9.00	\$25.00	\$50.00
19	Stillson Rd. @ N. Benson Rd.	\$20.00	\$20.00	\$30.00	\$16.80	\$21.00	\$25.20	\$25.00	\$49.00	\$99.00	\$10.00	\$25.00	\$50.00
20	Stillson Rd. @ Hersh Rd.	\$20.00	\$20.00	\$20.00	\$7.20	\$9.00	\$10.80	\$25.00	\$49.00	\$100.00	\$12.00	\$25.00	\$50.00
21	Margemere Dr. – once per month	\$10.00	\$60.00	\$100.00	\$12.00	\$15.00	\$18.00	\$25.00	\$49.00	\$100.00	\$10.00	\$25.00	\$75.00
22	Green Knolls La.	\$15.00	\$30.00	\$30.00	\$16.80	\$21.00	\$25.20	\$25.00	\$49.00	\$100.00	\$10.00	\$25.00	\$50.00
23	Fairfield Woods Rd. @ Black Rock Tpke.	\$10.00	\$20.00	\$20.00	\$19.20	\$24.00	\$28.80	\$25.00	\$49.00	\$100.00	\$9.00	\$25.00	\$50.00
TOTAL		\$1,015.00	\$1,580.00	\$1,760.00	\$784.80	\$1,168.50	\$1,398.60	\$799.00	\$1,677.00	\$4,751.00	\$797.00	\$3,825.00	\$6,350.00

BID #: 2021-84 DESC: Lawn and Grounds Maintenance DATE: 3/11/2021 TIME: 11:00 AM		Town of Fairfield - Bid Results											
		Kelly's Property Maintenance, LLC Southbury, CT			Love Your Home, LLC Stamford, CT			Scott's Lawn Care & Landscaping, LLC Shelton, CT			Ted's Lawn Care, LLC Seymour, CT		
SECTION #2	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Post Rd. @ Old Post Rd., Southport	\$10.00	\$60.00	\$60.00	\$12.00	\$15.00	\$18.00	\$25.00	\$49.00	\$99.00	\$9.00	\$40.00	\$55.00
2	Oxford Rd. @ Kings Hwy. West, Southport	\$10.00	\$20.00	\$20.00	\$12.00	\$15.00	\$18.00	\$25.00	\$49.00	\$99.00	\$9.00	\$40.00	\$55.00
3	Ye Yacht Yard, 985 Harbor Road.	\$10.00	\$45.00	\$65.00	\$12.00	\$15.00	\$18.00	\$22.00	\$49.00	\$99.00	\$15.00	\$65.00	\$125.00
4	1085 Harbor Rd., Southport - Town lot	\$10.00	\$45.00	\$65.00	\$21.60	\$27.00	\$32.40	\$25.00	\$49.00	\$99.00	\$9.00	\$40.00	\$55.00
5	Harbor Rd. @ Westway Rd., Southport	\$10.00	\$45.00	\$65.00	\$24.00	\$30.00	\$36.00	\$25.00	\$49.00	\$99.00	\$9.00	\$40.00	\$55.00
6	Perry’s Green, 701 Harbor Rd., irrigated site	\$20.00	\$45.00	\$65.00	\$10.80	\$13.50	\$16.20	\$25.00	\$49.00	\$149.00	\$18.00	\$100.00	\$100.00
7	Southport Park, 157 Old Post Road, Southport	\$10.00	\$100.00	\$100.00	\$24.00	\$60.00	\$72.00	\$25.00	\$49.00	\$99.00	\$9.00	\$40.00	\$55.00
8	Southport Railroad Station (both sides), 400 Center St., 96 Station St., and corner of Center St. & Pequot Ave.	\$40.00	\$100.00	\$100.00	\$36.00	\$90.00	\$108.00	\$70.00	\$199.00	\$299.00	\$50.00	\$125.00	\$150.00
9	Pequot Island, Post Rd. @ Pequot Ave. (both sides)	\$60.00	\$100.00	\$100.00	\$15.60	\$19.50	\$23.40	\$30.00	\$49.00	\$189.00	\$50.00	\$125.00	\$150.00
TOTAL		\$180.00	\$560.00	\$640.00	\$168.00	\$285.00	\$342.00	\$272.00	\$591.00	\$1,231.00	\$178.00	\$615.00	\$800.00
SECTION #3	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Meadowbrook Rd. @ Grasmere Ave.	\$10.00	\$20.00	\$20.00	\$31.20	\$39.00	\$46.80	\$24.00	\$99.00	\$199.00	\$8.00	\$25.00	\$50.00
2	Kings Hwy. East @ Grasmere Ave. (south of railroad bridge)	\$10.00	\$20.00	\$20.00	\$31.20	\$39.00	\$46.80	\$24.00	\$99.00	\$199.00	\$8.00	\$25.00	\$50.00
3	10 Dalewood Ave. @ Ash St.	\$10.00	\$20.00	\$20.00	\$31.20	\$39.00	\$46.80	\$24.00	\$99.00	\$199.00	\$8.00	\$25.00	\$50.00
4	Grasmere Ave. – bus stop across from Home Depot	\$40.00	\$100.00	\$100.00	\$31.20	\$39.00	\$46.80	\$25.00	\$99.00	\$199.00	\$8.00	\$25.00	\$50.00
5	New England Park, Kings Highway @ New England Avenue	\$10.00	\$25.00	\$25.00	\$31.20	\$39.00	\$46.80	\$30.00	\$149.00	\$249.00	\$30.00	\$95.00	\$200.00
6	Kings Hwy. @ Kings Hwy. East	\$10.00	\$25.00	\$25.00	\$31.20	\$39.00	\$46.80	\$40.00	\$99.00	\$199.00	\$12.00	\$50.00	\$100.00
7	Metro Center, 300 Ash Creek Blvd.	\$70.00	\$300.00	\$300.00	\$31.20	\$39.00	\$46.80	\$149.00	\$249.00	\$499.00	\$105.00	\$300.00	\$500.00
8	Holland Hill Rd. @ Lovers La./High St.	\$10.00	\$20.00	\$20.00	\$31.20	\$39.00	\$46.80	\$28.00	\$140.00	\$269.00	\$8.00	\$25.00	\$50.00
9	Holdings Ponds, 100 Brentwood Ave. and Halley Ave. Two (2) ponds.	\$45.00	\$70.00	\$70.00	\$31.20	\$39.00	\$46.80	\$79.00	\$249.00	\$499.00	\$58.00	\$200.00	\$500.00
TOTAL		\$215.00	\$600.00	\$600.00	\$280.80	\$351.00	\$421.20	\$423.00	\$1,282.00	\$2,511.00	\$245.00	\$770.00	\$1,550.00

BID #: 2021-84 DESC: Lawn and Grounds Maintenance DATE: 3/11/2021 TIME: 11:00 AM		Town of Fairfield - Bid Results											
		Kelly's Property Maintenance, LLC Southbury, CT			Love Your Home, LLC Stamford, CT			Scott's Lawn Care & Landscaping, LLC Shelton, CT			Ted's Lawn Care, LLC Seymour, CT		
SECTION #4	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	South Pine Creek Beach, 1424 South Pine Creek Rd.	\$10.00	\$20.00	\$20.00	\$28.80	\$36.00	\$43.20	\$20.00	\$45.00	\$99.00	\$8.00	\$25.00	\$50.00
2	Pine Creek Pump Station, 135 Pine Creek Ave.	\$30.00	\$30.00	\$150.00	\$67.20	\$84.00	\$100.80	\$20.00	\$100.00	\$199.00	\$55.00	\$125.00	\$300.00
3	Pine Creek Playlot, 155 Pine Creek Ave.	\$30.00	\$30.00	\$175.00	\$144.00	\$180.00	\$216.00	\$35.00	\$125.00	\$199.00	\$55.00	\$125.00	\$125.00
4	Rugby Park, 3 Rugby Rd.	\$70.00	\$110.00	\$225.00	\$12.00	\$15.00	\$18.00	\$65.00	\$125.00	\$189.00	\$60.00	\$200.00	\$200.00
5	West Cemetery, Post Road @ North Pine Creek Road.	\$400.00	\$500.00	\$825.00	\$288.00	\$360.00	\$432.00	\$149.00	\$443.00	\$1,435.00	\$400.00	\$450.00	\$1,800.00
6	Fairfield Railroad Station (both sides)	\$240.00	\$400.00	\$420.00	\$16.80	\$21.00	\$25.20	\$99.00	\$189.00	\$319.00	\$150.00	\$425.00	\$800.00
7	Fairfield Theater Company, 70 Sandford St.	\$20.00	\$30.00	\$50.00	\$19.20	\$24.00	\$28.80	\$25.00	\$149.00	\$269.00	\$45.00	\$125.00	\$225.00
8	Fairfield Park, 1710 Post Road.	\$10.00	\$30.00	\$30.00	\$432.00	\$540.00	\$648.00	\$30.00	\$149.00	\$269.00	\$25.00	\$125.00	\$225.00
9	Fairfield Railroad Mill Plain Lot, 140 Mill Plain Rd.	\$40.00	\$40.00	\$80.00	\$28.80	\$36.00	\$43.20	\$100.00	\$289.00	\$369.00	\$25.00	\$95.00	\$200.00
10	Mill Plain Road @ Redfield Rd. and Mill Plain Rd. @ Sunfield La.	\$70.00	\$90.00	\$90.00	\$84.00	\$105.00	\$126.00	\$30.00	\$389.00	\$400.00	\$45.00	\$100.00	\$150.00
11	1540 @ Unquowa Rd.	\$50.00	\$100.00	\$125.00	\$324.00	\$405.00	\$486.00	\$25.00	\$99.00	\$199.00	\$35.00	\$95.00	\$250.00
12	Mill Plain Green, 375 Mill Plain Green Rd.	\$100.00	\$225.00	\$450.00	\$19.20	\$24.00	\$28.80	\$35.00	\$99.00	\$199.00	\$105.00	\$200.00	\$400.00
13	Mill Hollow Park, 421 Sturges Rd.	\$100.00	\$325.00	\$425.00	\$60.00	\$75.00	\$90.00	\$125.00	\$99.00	\$199.00	\$195.00	\$475.00	\$800.00
14	Old Fording Pl. #1 24 Somerset Ave.	\$75.00	\$300.00	\$375.00	\$43.20	\$54.00	\$64.80	\$25.00	\$99.00	\$199.00	\$40.00	\$150.00	\$200.00
15	Old Fording Pl. #2, 600 Bronson Rd.	\$50.00	\$225.00	\$325.00	\$67.20	\$84.00	\$100.80	\$25.00	\$99.00	\$189.00	\$40.00	\$150.00	\$200.00
16	Unquowa Rd. @ Old Mill Rd. (triangular-shaped area)	\$10.00	\$10.00	\$10.00	\$12.00	\$15.00	\$18.00	\$20.00	\$49.00	\$99.00	\$8.00	\$25.00	\$50.00
17	Unquowa Rd. @ Mill Plain Rd.	\$10.00	\$20.00	\$20.00	\$28.80	\$36.00	\$43.20	\$20.00	\$49.00	\$99.00	\$8.00	\$25.00	\$50.00
18	Pell Meadow Drive esplanade	\$20.00	\$40.00	\$40.00	\$64.80	\$81.00	\$388.80	\$20.00	\$49.00	\$99.00	\$10.00	\$25.00	\$50.00
TOTAL		\$1,335.00	\$2,525.00	\$3,835.00	\$1,740.00	\$2,175.00	\$2,901.60	\$868.00	\$2,645.00	\$5,029.00	\$1,309.00	\$2,940.00	\$6,075.00
SECTION #5	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Fairfield Main Library, 1080 Old Post Rd.	\$40.00	\$125.00	\$150.00	\$36.00	\$45.00	\$54.00	\$32.00	\$49.00	\$139.00	\$35.00	\$150.00	\$400.00
2	Community Theater - 1424 Post Rd. @ Unquowa Rd.	\$10.00	\$40.00	\$40.00	\$9.60	\$12.00	\$14.40	\$20.00	\$49.00	\$139.00	\$7.00	\$45.00	\$100.00
3	Powder House, 200 Unquowa Rd.	\$40.00	\$60.00	\$100.00	\$10.80	\$13.50	\$16.20	\$43.00	\$79.00	\$141.00	\$38.00	\$150.00	\$400.00
4	Penfield & Jacky Durell Pavillions, 323 & 401 Fairfield Beach Rd.	\$30.00	\$50.00	\$50.00	\$36.00	\$45.00	\$54.00	\$50.00	\$99.00	\$199.00	\$45.00	\$250.00	\$350.00
5	Beach Road Cemetery, Beach Road.	\$125.00	\$125.00	\$325.00	\$72.00	\$90.00	\$108.00	\$99.00	\$199.00	\$1,200.00	\$120.00	\$600.00	\$1,200.00
6	Sandcastle Playground, Jennings Beach, 880 South Bronson Rd.	\$125.00	\$100.00	\$150.00	\$36.00	\$45.00	\$54.00	\$72.00	\$150.00	\$249.00	\$115.00	\$150.00	\$290.00
TOTAL		\$370.00	\$500.00	\$815.00	\$200.40	\$250.50	\$300.60	\$316.00	\$625.00	\$2,067.00	\$360.00	\$1,345.00	\$2,740.00

BID #: 2021-84 DESC: Lawn and Grounds Maintenance DATE: 3/11/2021 TIME: 11:00 AM		Town of Fairfield - Bid Results											
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SECTION #6	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Post Rd. @ Shoreham Village Dr.	\$10.00	\$10.00	\$10.00	\$24.00	\$30.00	\$36.00	\$20.00	\$49.00	\$99.00	\$18.00	\$20.00	\$75.00
2	360 Post Rd.	\$50.00	\$75.00	\$125.00	\$31.20	\$39.00	\$46.80	\$24.00	\$49.00	\$99.00	\$50.00	\$90.00	\$200.00
3	Old Post Rd. @ Post Rd. – by Circle Diner	\$30.00	\$50.00	\$50.00	\$31.20	\$39.00	\$46.80	\$20.00	\$49.00	\$90.00	\$35.00	\$75.00	\$150.00
4	Kings Hwy. island across from Stop & Shop	\$50.00	\$50.00	\$50.00	\$19.20	\$24.00	\$28.80	\$20.00	\$49.00	\$99.00	\$65.00	\$105.00	\$200.00
5	Kings Hwy. – adjacent to McDonald’s	\$150.00	\$250.00	\$350.00	\$144.00	\$180.00	\$216.00	\$85.00	\$100.00	\$149.00	\$125.00	\$250.00	\$480.00
6	Kings Hwy. – across from McDonald's island	\$60.00	\$100.00	\$150.00	\$72.00	\$90.00	\$108.00	\$23.00	\$49.00	\$99.00	\$35.00	\$90.00	\$180.00
7	Post Rd. across from Belmont St. – in front of Senor Salsa	\$60.00	\$60.00	\$100.00	\$60.00	\$75.00	\$90.00	\$25.00	\$49.00	\$99.00	\$65.00	\$90.00	\$150.00
8	North Benson Park, North Benson Road @ Post Road.	\$125.00	\$225.00	\$250.00	\$156.00	\$195.00	\$234.00	\$36.00	\$89.00	\$139.00	\$115.00	\$190.00	\$300.00
9	4H Park, North Benson Road.	\$150.00	\$300.00	\$450.00	\$144.00	\$180.00	\$216.00	\$34.00	\$79.00	\$129.00	\$135.00	\$250.00	\$400.00
10	100 Colony St. @ Old Spring Rd.	\$10.00	\$10.00	\$10.00	\$16.80	\$21.00	\$25.20	\$20.00	\$49.00	\$99.00	\$8.00	\$20.00	\$50.00
11	Fairview Ave. @ Old Spring Rd.	\$50.00	\$60.00	\$100.00	\$36.00	\$45.00	\$54.00	\$20.00	\$49.00	\$99.00	\$40.00	\$45.00	\$50.00
12	Woodside Ave. – roadside along wooded area	\$70.00	\$70.00	\$70.00	\$60.00	\$75.00	\$90.00	\$20.00	\$49.00	\$99.00	\$65.00	\$45.00	\$105.00
13	Home St. – both sides of sidewalk along wooded area	\$100.00	\$100.00	\$100.00	\$120.00	\$150.00	\$180.00	\$20.00	\$49.00	\$99.00	\$105.00	\$105.00	\$95.00
14	Home St. – wooded area between Sullivan-McKinney Elder Housing and barrier	\$13.00	\$13.00	\$13.00	\$12.00	\$15.00	\$18.00	\$20.00	\$49.00	\$99.00	\$20.00	\$90.00	\$145.00
15	Karolyi Park, 20 Hunyadi Ave.	\$40.00	\$40.00	\$40.00	\$38.40	\$48.00	\$57.60	\$25.00	\$49.00	\$99.00	\$38.00	\$75.00	\$150.00
16	Black Rock Tpke. @ Jennings Rd.	\$10.00	\$10.00	\$10.00	\$12.00	\$15.00	\$18.00	\$20.00	\$49.00	\$99.00	\$10.00	\$25.00	\$65.00
TOTAL		\$978.00	\$1,423.00	\$1,878.00	\$976.80	\$1,221.00	\$1,465.20	\$432.00	\$905.00	\$1,695.00	\$929.00	\$1,565.00	\$2,795.00

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SECTION #7	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Rock Ridge Rd. @ Black Rock Tpke.	\$10.00	\$10.00	\$10.00	\$19.20	\$24.00	\$28.80	\$25.00	\$99.00	\$199.00	\$10.00	\$50.00	\$100.00
2	Whitewood Knoll, 1600 Black Rock Tpke.	\$170.00	\$225.00	\$425.00	\$168.00	\$210.00	\$252.00	\$25.00	\$399.00	\$649.00	\$160.00	\$495.00	\$900.00
3	300 Palamar Dr. @ High Ridge Rd.	\$75.00	\$100.00	\$160.00	\$120.00	\$150.00	\$180.00	\$20.00	\$99.00	\$199.00	\$85.00	\$115.00	\$190.00
4	Lake Mohegan, 880 Morehouse Highway.	\$225.00	\$450.00	\$800.00	\$96.00	\$120.00	\$144.00	\$179.00	\$499.00	\$799.00	\$230.00	\$450.00	\$880.00
5	Old Elm Rd. – Island at turnaround.	\$40.00	\$100.00	\$300.00	\$24.00	\$30.00	\$36.00	\$25.00	\$99.00	\$199.00	\$45.00	\$105.00	\$200.00
6	Knapps Green, 6 Park Square Court.	\$125.00	\$240.00	\$550.00	\$96.00	\$120.00	\$144.00	\$35.00	\$199.00	\$399.00	\$115.00	\$200.00	\$680.00
7	Drew Park, 210 Warde Terrace.	\$195.00	\$375.00	\$950.00	\$60.00	\$75.00	\$90.00	\$53.00	\$299.00	\$499.00	\$190.00	\$300.00	\$900.00
8	Old Stratfield Rd. @ Black Rock Tpke.	\$10.00	\$10.00	\$10.00	\$14.40	\$18.00	\$21.60	\$25.00	\$149.00	\$299.00	\$9.00	\$25.00	\$50.00
9	Old Stratfield Rd. @ Tunxis Hill Rd.	\$10.00	\$10.00	\$10.00	\$12.00	\$15.00	\$18.00	\$25.00	\$99.00	\$199.00	\$8.00	\$25.00	\$50.00
10	Lincoln Park, 455 Jackman Avenue.	\$75.00	\$150.00	\$300.00	\$69.60	\$87.00	\$104.40	\$45.00	\$299.00	\$499.00	\$85.00	\$180.00	\$425.00
11	Horse Tavern Brook, Brooklawn Pkwy.	\$200.00	\$400.00	\$625.00	\$216.00	\$270.00	\$324.00	\$30.00	\$199.00	\$329.00	\$195.00	\$150.00	\$580.00
12	Brooklawn Ave. - six (6) islands	\$100.00	\$100.00	\$100.00	\$24.00	\$30.00	\$36.00	\$40.00	\$199.00	\$399.00	\$190.00	\$300.00	\$580.00
TOTAL		\$1,235.00	\$2,170.00	\$4,240.00	\$919.20	\$1,149.00	\$1,378.80	\$527.00	\$2,638.00	\$4,668.00	\$1,322.00	\$2,395.00	\$5,535.00
SECTION #8	LOCATIONS	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)	COST PER CUT (WEEKLY)	COST PER CLEAN-UP (SPRING)	COST PER CLEAN-UP (FALL)
1	Greenfield Hill Greens, 3221 Bronson Road/910 Old Academy Rd.	\$325.00	\$575.00	\$975.00	\$360.00	\$450.00	\$540.00	\$125.00	\$199.00	\$399.00	\$305.00	\$580.00	\$1,100.00
2	South Benson Marina, 471 Turney Rd.	\$105.00	\$425.00	\$650.00	\$76.80	\$96.00	\$115.20	\$95.00	\$199.00	\$499.00	\$345.00	\$650.00	\$1,100.00
TOTAL		\$430.00	\$1,000.00	\$1,625.00	\$436.80	\$546.00	\$655.20	\$220.00	\$398.00	\$898.00	\$650.00	\$1,230.00	\$2,200.00

BID #: 2021-84 DESC: Lawn and Grounds Maintenance DATE: 3/11/2021 TIME: 11:00 AM		Town of Fairfield - Bid Results											
		Kelly's Property Maintenance, LLC Southbury, CT			Love Your Home, LLC Stamford, CT			Scott's Lawn Care & Landscaping, LLC Shelton, CT			Ted's Lawn Care, LLC Seymour, CT		
SECTION #9	LOCATIONS	Litter Cleanup	Mow & Trim	Price Per Visit	Litter Cleanup	Mow & Trim	Price Per Visit	Litter Cleanup	Mow & Trim	Price Per Visit	Litter Cleanup	Mow & Trim	Price Per Visit
1	600 Westway Road - Frontage	Weekly	Weekly	\$50.00	Weekly	Weekly	\$26.40	Weekly	Weekly	\$100.00	Weekly	Weekly	\$55.00
2	Mill River Drake Lane (cul-de-sac) - 175 Drake Lane	Weekly	Weekly	\$40.00	Weekly	Weekly	\$40.80	Weekly	Weekly	\$100.00	Weekly	Weekly	\$35.00
3	Mary Katona - Frontage Grass (505/521 Katona Drive)- 521 Katona Drive	Weekly	Weekly	\$50.00	Weekly	Weekly	\$60.00	Weekly	Weekly	\$100.00	Weekly	Weekly	\$75.00
4	388 Hoydens Hill - Police Shooting Range, Pathways, Interior Roadway Shoulders	Weekly	Weekly	\$80.00	Weekly	Weekly	\$360.00	Weekly	Weekly	\$100.00	Weekly	Weekly	\$105.00
5	111 Riverside Drive @ Turney Creek - Bulkhead area & Road to Bay Edge Ct.	Weekly	Weekly	\$80.00	Weekly	Weekly	\$38.40	Weekly	Weekly	\$100.00	Weekly	Weekly	\$75.00
6	Riverside Drive @ Riverside Creek Entrance - 216 Riverside Drive	Weekly	Weekly	\$80.00	Weekly	Weekly	\$28.80	Weekly	Weekly	\$100.00	Weekly	Weekly	\$75.00
7	Pine Creek - Dooley Island - 1055 South Pine Creek	Weekly	Weekly	\$20.00	Weekly	Weekly	\$21.60	Weekly	Weekly	\$100.00	Weekly	Weekly	\$25.00
8	Bilyard Frontage (50 Ennis Lane)	Weekly	Weekly	\$30.00	Weekly	Weekly	\$28.80	Weekly	Weekly	\$100.00	Weekly	Weekly	\$42.00
9	Mountain Laurel - Frontage & Field Trails- 601 Mountain Laurel Road	Weekly	Weekly	\$40.00	Weekly	Weekly	\$38.40	Weekly	Weekly	\$100.00	Weekly	Weekly	\$42.00
10	Doreen Drive - Frontage, Path, & Southerly Property Line- 231 Doreen Drive	Weekly	Weekly	\$50.00	Weekly	Weekly	\$12.00	Weekly	Weekly	\$100.00	Weekly	Weekly	\$75.00
11	Cedar Meadow - Bridal/Hiking Trail - 891 Cedar Road	Weekly	Weekly	\$65.00	Weekly	Weekly	\$26.40	Weekly	Weekly	\$100.00	Weekly	Weekly	\$115.00
12	Penfield Mills - 321 Turney Road/South Benson Marina	Weekly	Weekly	\$15.00	Weekly	Weekly	\$26.40	Weekly	Weekly	\$100.00	Weekly	Weekly	\$55.00
13	Rikards Dune (FF Beach Road) - 255 Fairfield Beach Road	Weekly	Weekly	\$25.00	Weekly	Weekly	\$24.00	Weekly	Weekly	\$100.00	Weekly	Weekly	\$40.00
14	908 Fairfield Beach Road - 908 Fairfield Beach Road	2x month	2x month	\$80.00	2x month	2x month	\$24.00	2x month	2x month	\$100.00	2x month	2x month	\$75.00
15	760 Oldfield Road	2x month	2x month	\$15.00	2x month	2x month	\$12.00	2x month	2x month	\$100.00	2x month	2x month	\$20.00
16	Hoydens Hill Cricker Brook- 567 Hoydens Hill Road	2x month	2x month	\$80.00	2x month	2x month	\$24.00	2x month	2x month	\$100.00	2x month	2x month	\$105.00
17	Woodside Circle - 236 Woodside Circle	2x month	2x month	\$80.00	2x month	2x month	\$24.00	2x month	2x month	\$100.00	2x month	2x month	\$75.00
18	Tuner Center- 180 High Street	2x month	2x month	\$80.00	2x month	2x month	\$19.20	2x month	2x month	\$100.00	2x month	2x month	\$105.00
19	Canterberry Lane - 33 Canterbury Lane	2x month	2x month	\$80.00	2x month	2x month	\$21.60	2x month	2x month	\$100.00	2x month	2x month	\$75.00
TOTAL				\$1,040.00			\$856.80			\$1,900.00			\$1,269.00

Town of Fairfield

Fairfield, Connecticut 06824
INTERNAL AUDIT DIVISION
(203) 256-2919 (Office)
(203) 255-7380(Fax)
csaxl@fairfieldct.org

To: Julie DeMarco, Director of Human and Social Services
Brenda Steele, Senior Center Director
From: Connie M. Saxl, Town Internal Auditor
Subject: Audit: Senior Center Program Revenue
Date: March 4, 2024 (Former Draft Report - October 24, 2023)
Cc: William Gerber, First Selectman
David Becker, Interim Chief Fiscal Officer
Cathleen Simpson, Director of Human Resources
All Internal Audit reports are distributed to the Audit Sub-Committee and Board of Finance members and are posted as backup whenever reports on Internal Audit activities are made. Backup reports are located on the Town of Fairfield website: www.fairfieldct.org



AUDIT SCOPE

Internal Audit has examined revenue generated from customer payments for Senior Center programs for the four-month period from July 2023 through October 2023. The audit encompassed examinations of:

- Daily computer reports generated from the program utilized by the department called "MyActiveCenter" for cash, check and credit card customer payments received
- Deposit transmittals submitted to Finance
- Monthly M&T Bank statements
- General ledger detail of accounts

- Town policies and procedures governing collection and deposit of cash and check deposits
- Town policies governing credit card collections and associated required reporting to Finance



AUDIT PURPOSE

The purpose of the audit was to:

- Ensure that all customer revenue is properly collected, recorded and deposited intact and on a timely basis in accordance with Town policy.
- Ensure that revenue is properly reported in the correct account, year and period in the general ledger accounting system.
- Ensure that customer payments made by credit card agree to the monthly report from CardConnect (credit card company used).
- Identify and disclose any weaknesses existing among departmental internal controls and to advise where improvements among daily operations can be made in order to increase the department's efficiency and effectiveness.



STATEMENT OF AUDITING STANDARDS

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed in order to afford a reasonable basis for judgements and conclusions regarding the organization, program, activity, or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy audit objectives.



INTERNAL CONTROL DEFINED

Internal control encompasses all the steps and actions developed by management to ensure efficient and effective organizational operations. It consists of all the methods used to safeguard assets, to promote accuracy and reliability of the organizations accounting data and records, to encourage compliance with all policies and procedures prescribed by management and to promote the operational efficiency of the organization. Management must understand its responsibilities to implement and maintain adequate internal control systems.



AUDIT FINDING #1

It was noted during the course of the audit that cash and check collections over \$250 are not always deposited on a daily basis in accordance with Town policy.

Town of Fairfield Deposit Transmittal Policies and Procedures (See Appendix A) requires the following:

Bank deposits must be performed by departments on a daily basis for all cash/check collections exceeding the sum of \$250. Cash/check collections of \$250 or less must be performed on a weekly basis.

AUDIT RECOMMENDATION #1

It is recommended that all cash and check collections over \$250 be deposited in the bank on a daily basis in accordance with Town policy. Adherence to this recommendation will ensure that all cash collections are safeguarded from possible exposure to loss or theft.



AUDIT FINDING #2

It was noted that Deposit Transmittals submitted to Finance were not properly signed by the preparer as required by Town Deposit Transmittal

Policies and Procedures. However, the signature of the person authorized to review and approve each Deposit Transmittal and corresponding deposit was properly evidenced on each document examined as required by Town policy.

AUDIT RECOMMENDATION #2

It is recommended that the preparer of the Deposit Transmittal properly sign their name on each document as required by Town Deposit Transmittal Policies and Procedures. Adherence to this procedure also distinguishes the separation between the preparer and the approver whose duties should be segregated for internal control purposes. Deposit Transmittals that do not have the proper signatures on them designating the preparer and approver should be rejected and sent back to the originating department by the Finance Department in order to obtain the required signature(s) before processing.



AUDIT FINDING #3

It was noted during the course of the audit that on some occasions the incorrect customer payment type (cash, check or credit card) was recorded in MyActiveCenter when processing customer receipts. This ultimately impeded the reconciliation process between actual collections received to daily deposits.

AUDIT RECOMMENDATION #3

It is recommended that customer payments on hand be cross-checked with the payment type entered in MyActiveCenter reports. Any discrepancies noted in payment type should be corrected at that time. This will facilitate the reconciliation of actual cash, checks collected/on hand to MyActiveCenter reports as well as customer credit card payments per MyActiveCenter to CardConnect reports. This reconciliation must always agree to the Deposit Transmittal and corresponding backup submitted to the Finance Department.



AUDIT FINDING #4

It was noted during the course of the audit that an actual report from MyActiveCenter detailing payments received by customers including customer name, program/activity, payment date and amount was not utilized to reconcile to customer cash and check receipts on hand nor was the MyActiveCenter report submitted as backup to support the amount deposited in the bank on the Deposit Transmittal submitted to Finance.

AUDIT RECOMMENDATION #4

It is recommended that a report from MyActiveCenter be printed for all cash and check receipts by payment date. This report should be reconciled to the amount of cash and checks on hand and must agree to the bank deposit. This report along with the validated bank deposit slip should be attached to the Deposit Transmittal submitted to Finance. Adherence to this procedure will strengthen internal controls over cash and check collections and associated deposits.

Internal Audit trained the clerical employee who processes customer receipts on the proper way to reconcile the report from MyActiveCenter to customer payments received in preparation for the bank deposit. The new system of reconciling was further discussed with the Director of Human & Social Services and Senior Center Director. All parties agreed that this was a better way of tracking and accounting for customer receipts. They agreed to follow this new procedure and will also attach the MyActiveCenter report and validated bank deposit slip to the Deposit Transmittal as backup submitted to Finance.



AUDIT FINDING #5

The Human and Social Services Department has a small staff of 4 employees which includes one clerical employee. It was noted during the course of the audit that a proper segregation of duties did not exist governing customer receipts at the Senior Center. Currently, the one clerical employee (Secretary C) is tasked to receive customer payments,

process customer refunds, record the payments into the MyActiveCenter system, secure the funds until deposit, reconcile the customer payments on hand to MyActiveCenter reports, prepare the cash/checks collected for bank deposit, make the physical bank deposit and prepare the deposit transmittal submitted to Finance.

A proper segregation of duties is a key internal control intended to minimize the occurrence of possible errors or fraud by ensuring that no one employee can solely initiate, record, authorize, and reconcile a transaction.

Ideally, these functions should be split between two or more employees within the department in order to ensure that there is oversight and review to catch possible errors or irregularities.

AUDIT RECOMMENDATION #5

At a very minimum, due to department staffing limitations, proper reports from MyActiveCenter which reconcile to bank deposits should be reviewed by a supervisor and attached to the deposit transmittal to ensure that all revenue is properly collected, entered into the system and deposited into the Town General Fund bank account.

It should be noted, however, that the Director of Human and Social Services signs the deposit transmittal designating review and approval prior to its submittal to Finance for processing but the corresponding MyActiveCenter report is not attached to the transmittal as backup supporting cash and check deposits. This will be corrected by the department per Audit Finding & Recommendation #4.



AUDIT FINDING #6

It was noted during a review of credit card payments made by customers for programs at the Senior Center that not all customers were paying the required 3% convenience fee for using their credit card as a form of payment. The 3% convenience fee is charged to customers for the purpose of defraying the cost of credit card processing fees by CardConnect.

Discussions with the Senior Center Director revealed that it was believed that customers who paid for programs with their credit card at the Senior Center over-the-counter were not getting charged the 3% convenience fee. However, customers who paid for Senior Center programs online with their credit card were paying the 3% convenience fee.

The Senior Center Director was going to investigate the reason why not all customers were paying the required 3% convenience fee for using their credit cards as a form of payment and correct it.

AUDIT RECOMMENDATION #6

It is recommended that the 3% convenience fee be consistently applied to all customers who use their credit card as a form of payment for Senior Center programs – whether they pay online or over-the-counter. Not only will adherence to this recommendation treat all customers equitably but it will also assist in properly defraying the cost of charges applied by the credit card processing company for the use of credit cards as payment by customers at the Senior Center.



AUDIT CONCLUSIONS

The audit recommendations included within this report will assist in strengthening internal controls governing all revenue collections from customer payments received by the Senior Center for program revenue. I am happy to give management assistance in any way possible with the implementation of the recommendations made within this report. I also appreciate the cooperation and assistance received from all parties at the Senior Center which greatly facilitated the completion of this audit. Thank you.

History of Audit Report:

Draft Report submitted to Department Head with copy to CFO: October 24, 2023

Report sent to Interim CFO for review and approval: February 2, 2024

Final Report: March 4, 2024

Appendix A

Deposit Transmittal Policies and Procedures

Town of Fairfield

Fairfield, Connecticut 06824

INTERNAL AUDIT

(203) 256-2919 (Office)

(203) 256-3080 (Fax)



DEPOSIT TRANSMITTAL POLICIES AND PROCEDURES

PURPOSE OF POLICY:

This policy has been established to provide clear direction to all Town Departments who prepare Deposit Transmittals (also referred to as Yellow Deposit Transmittals or Daily Deposit Transmittals) for recording departmental revenue collections.

Each department is required to maintain an adequate system of internal controls as a means of effectively managing revenue collections. This involves ensuring that all cash receipts are properly collected, reconciled, recorded and deposited intact, in a consistent and timely manner in the Town bank account.

PROCEDURES:

The following procedures are required when completing the Deposit Transmittal prior to its submittal to Finance:

FOR ALL CASH/CHECK BANK DEPOSITS:

1. Bank deposits must be performed by departments on a daily basis for all cash/check collections exceeding the sum of \$250. Cash/check collections of \$250 or less must be performed on a weekly basis. All cash/check collections must be stored in a secure area with restricted access until the bank deposit is made (i.e., safe or other locked area).
2. Record the date that is validated (i.e., stamped) by the bank on the deposit slip as the "Deposit Date" on the Deposit Transmittal.
3. Record the dates that you collected your revenue on the "Collection Date" line on the Deposit Transmittal.

4. Record the dollar amount of revenue collected in the appropriate MUNIS revenue account by A/R code for your department.
5. Finance will notify you when a customer's check is returned by the bank. You must contact that person and obtain a new check, cash or money order to replace it along with a \$20 returned check fee. When you receive the new check, record the replacement revenue on the line that states "Redeposit Returned Checks". Record the \$20 on the line that says "Returned Check Fee".
6. All cash over or under from departmental collections must be recorded in the "Cash Over/Under" account for your A/R Code 010-10100. Any cash over/under in the amount of \$150 or more per Deposit Transmittal must be investigated and reported to Internal Audit.
7. Total per Deposit Transmittal = Total per Bank Deposit Slip = Total per Report(s).
The "Total Deposit" recorded on the Deposit Transmittal must agree to the total dollar amount validated by the bank on the deposit slip. Concurrently, the total amount per the Deposit Transmittal and the validated (stamped) bank deposit slip MUST agree to backup documentation (such as end of day reports) supporting the total amount collected by your department.
8. The preparer must sign the Deposit Transmittal where it says "Completed By".
9. The Department Head must sign the Deposit Transmittal where it says "Authorized Signature". Note that ink stamps of signatures are not acceptable.
10. Tape the validated bank deposit slip to an 8 ½ x 11" piece of paper. (The same applies to any other small slips of paper submitted with your Deposit Transmittal).
11. Use a paper clip to attach the bank deposit slip and all other associated reports to your Deposit Transmittal.
12. Forward the completed Deposit Transmittal and bank deposit slip to the Finance Department within one week of deposit.

13. Keep a copy of the Deposit Transmittal, validated bank deposit slip and associated backup documents such as end of day cash reports for your records and for auditing purposes.

ADDITIONAL STEPS FOR REPORTING RECEIPTS PERTAINING TO CREDIT CARD PAYMENTS, ON-LINE PAYMENTS OR ACH PAYMENTS & WIRES (MONEY DIRECTLY RECEIVED BY THE BANK):

1. Paper clip the Daily Online Report, monthly credit card statement or other applicable originator/payer report to the Deposit Transmittal.
2. Total per Deposit Transmittal = Total per report or credit card statement.
The “Total Deposit” recorded on the Deposit Transmittal must agree to the total amount per the report or statement from the credit card company or originator/payer.
3. Finance will notify you when a customer’s credit card payment is rejected (declined by the credit card company) or charged back (charge declined by credit card company because disputed by the customer). You must contact that person and obtain a check, cash or money order to replace the payment owed along with a \$20 administrative transaction fee. When you receive the replacement check, record the revenue on the line that states “Redeposit Returned Checks”. Record the \$20 administrative transaction fee on the line that says “Returned Check Fee”.

NOTE: DEPARTMENTS MUST NOTIFY FINANCE BEFORE ESTABLISHING A NEW SYSTEM OF COLLECTING RECEIPTS INCLUDING CREDIT CARD PAYMENTS, ACH PAYMENTS, WIRES, ETC.

May 12, 2023

Town of Fairfield

Fairfield, Connecticut 06824
INTERNAL AUDIT DIVISION

(203) 256-2919 (Office)

(203) 256-7380 (Fax)

csaxl@fairfieldct.org

To: David Kluczowski, Tax Collector
From: Connie M. Saxl, Town Internal Auditor
Subject: Audit – Tax Collector – Revenue
Collections/Refunds/Internal Controls/Departmental
Operations
Date: March 4, 2024 (Former Draft Report - September 27, 2023)
Cc: William Gerber, First Selectman
David Becker, Interim Chief Fiscal Officer
Caitlin Bosse, Controller
Cathleen Simpson, Director of Human Resources
All Internal Audit reports are distributed to the Audit
Sub-Committee and Board of Finance members and are
posted as backup whenever reports on Internal Audit
activities are made. Backup reports are located on the
Town of Fairfield website: www.fairfieldct.org

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AUDIT PURPOSE AND SCOPE

The Internal Audit Division has completed an examination of Tax Collector revenue collections, refunds, associated internal controls and departmental operations.

The *purpose* of the audit was to:

- Ensure that Tax collections and cash receipts are properly received, recorded and deposited and reconciled timely, completely and accurately;

- Ensure that Tax Collections and cash receipts are safeguarded from receipt until deposit, including testing vault procedures; and ensuring adequate segregation of duties;
- Evaluate controls over all other types of tax payment methods, such as payments received via the Remittance Processing System (mail payments), credit card payments, internet payments, electronic fund transfers, and bank payments;
- Determine if Tax collections and Cash Receipt processes are efficient and effective (no significant backlogs, duplication of work, or manual processes that could be automated).
- Ensure that tax refund payments processed by Finance are properly approved by the Board of Selectmen and are supported by a properly completed "Request for Refund of Property Taxes" by the taxpayer.
- Evaluate the adequacy and integrity of existing internal controls;
- Identify and disclose any weaknesses among the internal accounting control structure
- Identify areas of improvement within departmental efficiency and effectiveness

The *scope* of the audit included a random sampling of tax collection days over the eight-month period from January through August 2023. Audit testwork included:

- Examinations of daily cash register close-out reports (Posted Batch Report by Sequence Number)
- Examinations of daily register drawer cash count slips
- Examinations of validated tax bills
- Examinations of taxpayer refunds and taxpayer "Request for Refund of Property Taxes"

- Examinations of minutes from Board of Selectmen monthly meetings for approval of tax refunds as recommended by the Tax Collector
- Examinations of departmental deposit transmittals and associated backup documentation
- Examinations of monthly bank statements and associated bank reconciliations
- Examinations of overall departmental operations



STATEMENT OF AUDITING STANDARDS

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that the audit be planned and performed in order to afford a reasonable basis for judgments and conclusions regarding the organization, program, activity, or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy audit objectives.



INTERNAL CONTROL DEFINED

Internal control encompasses all the steps and actions developed by management to ensure efficient and effective organizational operations. It consists of all the methods used to safeguard assets, to promote accuracy and reliability of the organizations accounting data and records, to encourage compliance with all policies and procedures prescribed by management and to promote the operational efficiency of the organization. Management should understand its responsibilities to implement and maintain adequate internal control systems.



BACKGROUND

Sources of Tax Collections: The Tax Collector receives and processes tax payments over-the-counter and by mail in which payments are entered into the cashiering system. Other tax payment methods include online credit card payments, electronic fund transfers (EFTs), Automatic Clearinghouse (ACH) credits. For fiscal year 2023, the Tax Collector received almost \$319.5 million in tax collections as follows:

General Taxes - Revenue by Account - FY23

P.A. 12-80a Phone Access Lines	40040	\$	123,814.35
Current Year Levy	40000	\$	316,337,691.96
Prior Year Levy	40010	\$	1,734,443.59
Interest on Delinquent Taxes	40020	\$	1,233,942.39
Lien Fees	40030	\$	7,036.00
			<u>\$ 319,436,928.29</u>



AUDIT FINDING # 1

A random sample of deposit transmittals submitted by the Tax Collector's Office to the Finance Department for entry into the MUNIS accounting system were traced to supporting backup documentation and to the corresponding Town bank account. Further, all deposit transmittals were reviewed for department head signature designating review and approval and were traced to applicable MUNIS revenue accounts.

On one occasion, a deposit transmittal in the amount of \$24,979,834.22 was submitted by the Tax Office to Finance for entry into the MUNIS accounting system which did not contain proper supporting backup documentation. This does not comply with the Town Deposit Transmittal Policies and Procedures (attached).

It should be noted that the transmittal was evidenced by proper department head signature and the amount was traced to the Town bank account for deposit without exception. Further, deposits were made on a timely basis and the Finance Department is properly

reconciling the Tax Collector bank account to the MUNIS accounting system on a monthly basis.

NOTE: The deposit transmittal in question was not evidenced by proper supporting documentation because the Tax Collector's Office was having difficulty printing out the applicable backup. Internal Audit contacted Information Technology and was instructed on how to print the supporting backup documentation. These printing instructions were relayed to the Tax Collector who promptly supplied the Finance Department with the proper supporting backup documentation. The Tax Collector agreed that all future transmittals would be submitted to the Finance Department with the appropriate backup documentation attached to it.

AUDIT RECOMMENDATION # 1

All deposit transmittals submitted to the Finance Department must be evidenced by proper supporting documentation, i.e., backup documentation consisting of reports, validated bank deposit slips, etc. to support the amount to be recorded into the MUNIS accounting system and which also supports the associated bank deposit as outlined in the Town Deposit Transmittal Policies and Procedures.

Deposit transmittals that do not have proper supporting documentation should be rejected by Finance and sent back to the originating department. They should not be processed until the appropriate backup documentation is attached to support it.



AUDIT FINDING # 2

A review of a random sample of tax refunds processed by the Finance Department revealed that they were evidenced by the proper supporting backup documentation. Backup documentation consists of the report prepared by the Tax Collector listing taxpayer name, list number, dollar amounts and reason for refund as approved by the Board of Selectmen. All refunds processed by Finance were further supported by the correct "Request for Refund of Property Taxes" form signed and dated by the taxpayer for the correct dollar amount. It was noted that Finance reconciles the total dollar amount per check

batch processed for refund to the total per Tax Collector report as approved by the Board of Selectmen. All discrepancies per the reconciliation are researched by Finance and corrected before checks are processed. Taxpayer accounts are properly updated by the Assistant Tax Collector to reflect refunds issued once checks are processed.

It should be further noted that tax refund supporting documentation is not scanned into MUNIS by Finance. The physical backup documentation, however, is filed and stored in Town archives if they ever need to be researched or reviewed. All other payments processed by Finance are scanned and digital images retained in the MUNIS accounting system and the physical backup documentation is also filed and stored in Town archives. Scanning is important since physical backup documentation is eventually destroyed upon official approval and authorization from the State of Connecticut: Connecticut State Library – Office of the Public Records Administrator and in accordance with their records retention schedules for municipalities, which permits destruction after 3 years or until audited, whichever comes later.

AUDIT RECOMMENDATION # 2

Internal Controls over taxpayer refunds are deemed satisfactory. No audit recommendation made at this time.

Finance should consider scanning tax refunds into MUNIS as a means of digital record retention as these records are subject to State of Connecticut records retention guidelines and will ultimately be destroyed thus eliminating the possibility of future review of such documents if necessary.



AUDIT FINDING # 3

Each cashier prints the “Posted Batch Report by Sequence Number” at the end of the business day. This report shows the dollar amount of individual tax bills that were validated (i.e., bills paid by taxpayers) by each cashier for the day. This report is reconciled by the cashier to total cash and check collections in their cash register drawer.

Ultimately, this report is used to prepare the daily bank deposit and "Deposit Transmittal" sheet submitted to Finance.

Batches of validated tax bills were traced to the "Posted Batch Report by Sequence Number" to ensure that the amounts validated on each bill agreed to the revenue collected on the report. These were properly traced to the Town Tax Collector bank account and MUNIS Tax Collector cash account. It was noted that voided amounts to taxpayer accounts were evident on the cashier's report, however the report was not signed off by the cashier, supervisor or Department Head designating that it was reviewed and approved. Furthermore, there was no explanation for the void.

AUDIT RECOMMENDATION # 3

The "Posted Batch Report by Sequence Number" report should be signed and dated by both the cashier and supervisor attesting to the total amount collected for the day. Furthermore, all voids on the "Posted Batch Report by Sequence Number" report should be reviewed and if deemed proper and correct, the supervisor or Department Head should place their signature next to the total dollar amount voided on the report designating such review and approval.

Adherence to this recommendation will ensure that all voided amounts are properly reviewed, determined to be bona fide and ultimately approved by a Department Head or supervisor other than the cashier who initially conducted the transaction.



AUDIT FINDING # 4

The Tax Collector's office is equipped with one security surveillance camera that is approximately one year old. The camera oversees the front cashier area of the office. Internal audit observed the monitor screen maintained in the Tax Collector's office and noted that the level of clarity and detail of images it captured was of very high quality and that it was being used and was properly functioning. Furthermore, daily surveillance monitoring images are maintained for an appropriate period of time before being permanently erased.

The Tax Collector's office is also secured by other in-office alarm systems (details are not included in this report for department safety and security reasons) which are directly linked to the Police Department. Due to the nature and volume of revenue collections by the Tax Collector's office on a daily basis, Internal Audit conducted a test on August 29, 2023 of the in-office security systems to ensure that they were properly functioning. The test revealed that 40% of the security systems tested were non-functioning. Further, the staff at the Tax office had a false sense of security as they were not aware that the security systems in place were non-functioning. Conversations with staff at the Tax office revealed that they were uncertain as to proper use of the security systems in place in case there happened to be an actual emergency situation.

NOTE: The non-functioning security systems were immediately reported to the Department of Public Works, Supervisor of Building Maintenance who placed a service call to the security company and requested that they be repaired. Proper use of the security systems (at least the functioning portion at this time) was also explained to Tax office staff.

AUDIT RECOMMENDATION # 4

Internal Audit followed up with the Supervisor of Building Maintenance on September 11, 2023 regarding the repair of the Tax Collector's office security system. It had not yet been repaired; however, a service repair request had been made with the security company. I asked him to notify me when it was repaired and fully functional.

I further inquired as to the proper use and operation of the security systems and it was explained to me. I forwarded this information to the Tax Collector so he could educate his staff.

It is further recommended that routine testing of all security systems in the Tax Collector's office be performed on an annual basis to ensure that they are properly functioning. This will ensure the safety and security of both Town personnel and assets.



AUDIT CONCLUSIONS

Based upon audit examinations and testwork performed over the eight-month period, it is concluded that:

- Revenue is properly collected and deposited on a timely basis in the Town bank account for the correct amounts.
- Revenue is properly reported and recorded in the MUNIS accounting system for the correct amounts and are evidenced by proper supporting documentation*. **Exception: One deposit transmittal noted during audit testwork did not have proper supporting documentation – documentation later provided by Tax Collector.*
- Bank reconciliations are properly performed between the Tax Collector bank account and the MUNIS financial accounting system on a monthly basis.
- Refunds are properly processed for the correct amounts and supported by proper backup documentation.
- Security measures are in place** to properly safeguard assets, i.e., revenue collections until deposit and to keep office staff safe and secure. ***Exception: Repairs to certain inoperable security systems at the Tax Collector's Office still needed as of September 26, 2023. Supervisor of Building Maintenance notified and repair order made.*



CLOSING REMARKS

The Internal Audit Division appreciated the cooperation received and enjoyed working with the involved parties within the Tax Collector's Department. I am happy to assist management with the implementation of any of the recommendations made within this report. I look forward to working Tax Collector's office again soon. Thank you.

Final

History of Audit Report:

Draft Report Submitted to Department Head for Review: 9/12/2023

Draft Report 2 Submitted to Department Head for Review: 9/26/2023

Draft Report 2 Submitted to Chief Fiscal Officer for Review and Approval: 9/27/2023

Draft Report Submitted to Interim CFO for Review and Approval: 2/2/2024

Final Report: 3/4/2024

Attachment

Deposit Transmittal Policies and Procedures

Final

Town of Fairfield

Fairfield, Connecticut 06824

INTERNAL AUDIT

(203) 256-2919 (Office)

(203) 256-3080 (Fax)



DEPOSIT TRANSMITTAL POLICIES AND PROCEDURES

PURPOSE OF POLICY:

This policy has been established to provide clear direction to all Town Departments who prepare Deposit Transmittals (also referred to as Yellow Deposit Transmittals or Daily Deposit Transmittals) for recording departmental revenue collections.

Each department is required to maintain an adequate system of internal controls as a means of effectively managing revenue collections. This involves ensuring that all cash receipts are properly collected, reconciled, recorded and deposited intact, in a consistent and timely manner in the Town bank account.

PROCEDURES:

The following procedures are required when completing the Deposit Transmittal prior to its submittal to Finance:

FOR ALL CASH/CHECK BANK DEPOSITS:

1. Bank deposits must be performed by departments on a daily basis for all cash/check collections exceeding the sum of \$250. Cash/check collections of \$250 or less must be performed on a weekly basis. All cash/check collections must be stored in a secure area with restricted access until the bank deposit is made (i.e., safe or other locked area).
2. Record the date that is validated (i.e., stamped) by the bank on the deposit slip as the "Deposit Date" on the Deposit Transmittal.
3. Record the dates that you collected your revenue on the "Collection Date" line on the Deposit Transmittal.

4. Record the dollar amount of revenue collected in the appropriate MUNIS revenue account by A/R code for your department.
5. Finance will notify you when a customer's check is returned by the bank. You must contact that person and obtain a new check, cash or money order to replace it along with a \$20 returned check fee. When you receive the new check, record the replacement revenue on the line that states "Redeposit Returned Checks". Record the \$20 on the line that says "Returned Check Fee".
6. All cash over or under from departmental collections must be recorded in the "Cash Over/Under" account for your A/R Code 010-10100. Any cash over/under in the amount of \$150 or more per Deposit Transmittal must be investigated and reported to Internal Audit.
7. Total per Deposit Transmittal = Total per Bank Deposit Slip = Total per Report(s).
The "Total Deposit" recorded on the Deposit Transmittal must agree to the total dollar amount validated by the bank on the deposit slip. Concurrently, the total amount per the Deposit Transmittal and the validated (stamped) bank deposit slip MUST agree to backup documentation (such as end of day reports) supporting the total amount collected by your department.
8. The preparer must sign the Deposit Transmittal where it says "Completed By".
9. The Department Head must sign the Deposit Transmittal where it says "Authorized Signature". Note that ink stamps of signatures are not acceptable.
10. Tape the validated bank deposit slip to an 8 1/2 x 11" piece of paper. (The same applies to any other small slips of paper submitted with your Deposit Transmittal).
11. Use a paper clip to attach the bank deposit slip and all other associated reports to your Deposit Transmittal.
12. Forward the completed Deposit Transmittal and bank deposit slip to the Finance Department within one week of deposit.

13. Keep a copy of the Deposit Transmittal, validated bank deposit slip and associated backup documents such as end of day cash reports for your records and for auditing purposes.

ADDITIONAL STEPS FOR REPORTING RECEIPTS PERTAINING TO CREDIT CARD PAYMENTS, ON-LINE PAYMENTS OR ACH PAYMENTS & WIRES (MONEY DIRECTLY RECEIVED BY THE BANK):

1. Paper clip the Daily Online Report, monthly credit card statement or other applicable originator/payer report to the Deposit Transmittal.
2. Total per Deposit Transmittal = Total per report or credit card statement.
The “Total Deposit” recorded on the Deposit Transmittal must agree to the total amount per the report or statement from the credit card company or originator/payer.
3. Finance will notify you when a customer’s credit card payment is rejected (declined by the credit card company) or charged back (charge declined by credit card company because disputed by the customer). You must contact that person and obtain a check, cash or money order to replace the payment owed along with a \$20 administrative transaction fee. When you receive the replacement check, record the revenue on the line that states “Redeposit Returned Checks”. Record the \$20 administrative transaction fee on the line that says “Returned Check Fee”.

NOTE: DEPARTMENTS MUST NOTIFY FINANCE BEFORE ESTABLISHING A NEW SYSTEM OF COLLECTING RECEIPTS INCLUDING CREDIT CARD PAYMENTS, ACH PAYMENTS, WIRES, ETC.

May 12, 2023

Budget Transfers FY24

First Selectman's Office- 01001010											
Position	Account	reg paid	unused vac	severance	fica	total	budget		sav/payouts		
CAO (Prior)	01001010	\$ 70,602	\$ 21,684	\$ 25,215	\$ 3,588	\$ 121,089	\$ 131,118	\$ 10,029			
COS (Prior)	01001010	\$ 51,712	\$ 5,684	\$ 8,863	\$ 1,113	\$ 67,372	\$ 116,913	\$ (15,660)			
First Selectperson (Prior)	01001010	\$ 65,780	\$ 16,896		\$ 1,293	\$ 83,969	\$ 148,721	\$ (18,189)			
Total		\$ 188,094	\$ 44,264	\$ 34,078	\$ 5,993	\$ 272,429	\$ 396,752	\$ (23,819)			

Finance Department- 01003010											
Position	Account	reg paid	unused vac	severance	fica	total	budget		sav/payouts		
CFO (Prior)	01003010	\$ 91,440	\$ 16,674	\$ 17,929	\$ 2,647	\$ 128,690	\$ 155,387	\$ 26,697			
Interim CFO (Current)	01003010							\$ (65,385)			
Financial Analyst (Current - Hired 9/2023)	01003010					2 months saving	\$ 90,311	\$ 15,051			
						Transfer Needed		\$ (23,637)			

Admin Services- 01001050		paid thru 02/15/24					
Admin Support Part-Timer (\$30/hr thru 11/22/23)	01001050	\$	15,030				
Community Relations Coordinator (\$23/hr thru 08/31/2023)	01001050	\$	5,372				
		\$	20,402				
		paid thru 02/15/24		02/16/24 to 06/30/24 est			
PT Communications Director (\$60/hr- hired 12/18/23)	01001050	\$	13,230	\$	32,400	\$	45,630
PT Constituent Relations Coordinator (\$35/hr-hired 1/2/24)	01001050	\$	3,334	\$	12,600	\$	15,934
Senior Advisor (\$15.69/hr- hired 01/08/24)	01001050	\$	2,510	\$	-	\$	2,510
PT Intern (\$15.69/hr- hired 12/11/23)	01001050	\$	377	\$	5,648	\$	6,025
		\$	19,451	\$	50,648	\$	70,099
		paid thru 02/15/24		02/16/24 to 06/30/24 est		Est Overage	
Budget 01001050	\$ 27,000.00	\$	39,853	\$	50,648	\$	(63,501)

Admin Shortfall	Total Transfer needed for 01001050	\$ (63,501)
Finance Shortfall	Total Transfer needed for 01003010	\$ (23,637)
FS Shortfall	Transfer needed for 01001010	\$ (23,819)
Total Surplus xfer		\$ 110,957

Severance Payout	\$ 52,007
Vacation Payout	\$ 60,938
FICA for Payments	\$ 8,640
Total Exit Funds	\$ 121,585

BoF Backup 5/9/24 by DMB - v0507241649

Board of Finance Public Budget Hearing #2
Wednesday, March 13, 2024, 7:30 pm
Via Webex And In Person at the
BOE Offices, Room 295 A/B
501 Kings Highway East, Fairfield, CT

A recording of this meeting can be found here: [BOF Budget Hearing #2 3/13/2024.](#)

Backup documents for this meeting can be found here: [BOF Budget Hearing #2 Backup Packet.](#)

DRAFT MINUTES

MEMBERS PRESENT: Chairwoman Lori Charlton, Vice Chair John Mitola, Secretary Craig Curley, Shane Pendley, Mary LeClerc, Amy Ruggiero, Kevin Starke, Jack Testani, James Walsh

OTHERS PRESENT: First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri, FPS Superintendent Mike Testani, FPS CFO Courtney LeBorious, BOE Liaison Jeff Peterson, BOE Chairwoman Jenn Jacobsen, FairTV, members of the public.

- 1) Call to Order
Chairwoman Lori Charlton called the meeting to order at 7:32 pm.
- 2) Pledge of Allegiance
Chairwoman Charlton led the Pledge of Allegiance.
- 3) Discussion on the Following Budget:

Board of Education – Fairfield Public Schools (FPS) Superintendent Mike Testani, FPS CFO Courtney LeBorious, BOE Liaison Jeff Peterson, BOE Chairwoman Jenn Jacobsen

8010 Board of Education - Pages 245-246 - \$220,000,484 Town Budget Book

- Superintendent Testani presented his budget. The Fairfield Public Schools budget book is in the backup packet. At the conclusion of the presentation, the BOF members discussed the presentation.
- James Walsh started a discussion about FPS test scores as compared to other systems in the state. The test scores are shared at the end of the summer. Mr. Testani will send results from last November. Mr. Testani will also send links for the State Board of Ed website for the comparison portals for the CT Towns.
- Amy Ruggiero started a conversation about teacher salaries and the large increase in the new contract and how it compares to other districts.

Budget Drivers:

- Infrastructure costs with program expansions.
- Unfunded mandates – decrease in revenue and increase in mandates- educating students up to age 22.
- Enrollment is flat but costs continue to rise.

- There was a discussion about the tax collection rate being raised to restore \$200,000 that had been reduced. The collection rate is the highest it has been in years.

11030 Health and Welfare Services - Page 249 - \$146,618 Town Budget Book

- \$1,000 increase – partial FTE.

2531 Private School Bus Transportation – Page 97 - \$1,314,669 Town Budget Book

- 2% increase due to contractual increases
- Driver shortage means longer bus runs and because there aren't enough buses running, drivers working longer hours.
- First Student has the contract and is offering incentives to get drivers but still don't have enough.

The full discussions for these items can be heard in the meeting recording linked at the top of this document.

4) Adjourn

John Mitola made a motion to adjourn. Ms. Ruggiero seconded the motion which carried unanimously.

The meeting adjourned at 11:49 pm.

Respectfully submitted,

Pru O'Brien
Recording Secretary

Board of Finance Public Budget Hearing #1
Wednesday, March 6, 2024, 7:30 pm
Via Webex And In Person at the
BOE Offices, Room 295 A/B
501 Kings Highway East, Fairfield, CT

A recording of this meeting can be found here: [BOF Budget Hearing #1 3/6/2024.](#)

Backup documents can be found here: [BOF Budget #1 Backup Packet.](#)

DRAFT MINUTES

MEMBERS PRESENT: Chairwoman Lori Charlton, Vice Chair John Mitola, Secretary Craig Curley, Shane Pendley, Mary LeClerc, Amy Ruggiero, Kevin Starke, Jack Testani, James Walsh

OTHERS PRESENT: First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri, Tax Collector Dave Kluczowski, IT Director Dave Kelley, Town Librarian Scott Jarzombek, Health Director Sands Cleary, Human and Social Services Director Julie DeMarco, FairTV, members of the public

- 1) Call to Order
Chairwoman Lori Charlton called the meeting to order at 7:30 pm.
- 2) Pledge of Allegiance
Jack Testani led the Pledge of Allegiance.
- 3) Q&A on Summary Budget Presentation by First Selectman
First Selectman Bill Gerber gave his Town Budget presentation. He said his goal is to make this a better run Town. The full presentation is part of the meeting recording and begins on page three of the meeting backup packet. There was a discussion about the Flood Resiliency Program and Army Corps of Engineers plan. It will not be going forward, but a plan is being put together to get a master design for resiliency for the Fairfield coastline and the Rooster River. Discussions also continued regarding hiring a full-time ECC Director and inefficiencies in HR programs.
- 4) Discussion on the Following Budgets:
Administrative & General:
1010 First Selectman's Office – pages 36-39 - \$621,796 First Selectman Bill Gerber
 - Adding Communications Director
 - Taking out the CAO position and creating Operations Director. The job description is in draft form.
 - Payroll for 1050 (page 49) Administrative Services part-time payroll \$124,020 was moved into First Selectman's Office and 1050 Administrative Services part-time payroll will go to zero.

Finance:

3090 Tax Collector – pages 116-121- \$673,957 Tax Collector - Dave Kluczowski

- Expenses increase due to contractual step increases in unions. Printing and postage minimal cost increases.
- Maintenance contracts for Cashier's receipt printers.
- Printing – tax bills, statements and tax books.

3110 Information Technology – pages 122-127 - \$2,380,551 IT Director Dave Kelley

- Upgrades to some software – adobe
- Event monitoring system – proactive alert systems
- Discussion about Munis modules that can help some departments, but they are not utilizing.
- \$30,000 added to invest in help systems for the Town.

Health

6010 Health – pages 187-192 - \$3,684,602 Health Director Sands Cleary

- Requesting 2 PT nurses for new school. There is no budget increase as they will be temporary - possibly 1-2 years. Transfer Seasonal Flu to part-time Misc. Health- Special Revenue Fund.
- Nurses active contract increase
- Increase in Training and Travel

Human and Social Services

6050 Human and Social Services – pages 193-197 - \$826,708 Human & Social Services Director Julie DeMarco

- Revenue – Class and membership adjusted down for winter classes.
- Expenses – decrease in Fees & Professional Services – one time instruction
- Increase to cover rate of pay change.
- Regular payroll up due to contractual increases.

Culture and Recreation:

7010 Library – Main pages 203-209- \$2,993,459 Town Librarian Scott Jarzombek

7011 Library - Fairfield Woods Branch pages 210-212 \$1,156,398 Town Librarian Jarzombek

- Library trending up in usage, visits, programs, and checkouts.
- Highlights for 2025-secure additional resources, expand programming, national benchmarking and re-evaluate approach to fines.
- 41134-Borrowit – revenue increase due to non-resident borrowers.
- 42378-Misc expense increase due to public printing
- 42205-Library Fines – decrease due to re-evaluation of late fees.
- 42511-Room Rentals-decrease in rentals but considering raising rental fees.
- Adding Teen Librarian to benefit teen services and won't have to go between libraries.
- 56130-Fairfield Woods cleaning do to increase in usage.
- 56180-increase due to demand of early literacy materials as well as e-books.

There was a discussion on other expenses for both libraries.

Finance:

3010 Expense

Due to the time, Chairwoman Charlton moved Finance expenses to go before the BOF the same night as the regular Finance budget review.

5) Adjourn

Jack Testani made a motion to adjourn. Craig Curley seconded the motion which carried unanimously.

The meeting adjourned at 11:53 pm.

Respectfully submitted,

Pru O'Brien

Recording Secretary

Board of Finance Public Budget Hearing #3
Thursday, March 14, 2024, 7:30 pm
Via Webex And In Person at the
BOE Offices, Room 295 A/B
501 Kings Highway East, Fairfield, CT

A recording of this meeting can be found here: [BOF Public Budget Meeting #3 3/14/24.](#)

The backup documents are located here: [BOF Budget Meeting #3 Backup Packet.](#)

DRAFT MINUTES

MEMBERS PRESENT: Chairwoman Lori Charlton, Vice Chair John Mitola, Secretary Craig Curley, Shane Pendley, Mary LeClerc, Amy Ruggiero, Kevin Starke, Jack Testani, James Walsh

OTHERS PRESENT: First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri, Conservation Director Tim Bishop, Building Manager Pat Mahoney, Interim DPW Director John Marsilio, Assistant DPW Director John Cottell, Engineering Manager Bill Hurley, WPCF Superintendent John Bodie, Parks & Recreation Director Anthony Calabrese, FairTV, members of the public.

- 1) Call to Order
Chairwoman Lori Charlton called the meeting to order at 7:33 pm.
- 2) Pledge of Allegiance
Vice-Chairman John Mitola led the Pledge of Allegiance.
- 3) Discussion on the Following Budgets:

General Government – Administrative

1230 Conservation - pages 67-72 - \$969,840 - Conservation Director Tim Bishop

James Walsh recused himself from the Conservation budget review.

- Revenue - Increase Regulations and Fee Schedule increased July 1, exceeding expectations. Increased revenue for 2025.
- Expenses – Adding a full-time member in the office, Natural Resource Specialist.
- Capital Outlay is zero because a truck was purchased last year.

There was a discussion about positions and duties.

Public Works

James Walsh recused himself from the Public Works budget review.

5050 Building – pages 175-179 - \$786,335 – Building Official Pat Mahoney

- Revenue – down from last year. Some larger projects are not scheduled. The universities had building projects last year and interest rates are up. There are no bid projects scheduled at this time.

- Expense – Overtime slightly increased but a position was filled and now the OT will be reduced.
- Special Dept. Supplies dropped due to remodeling and used other line items for supplies.

There was a discussion about the Building budget's variations from last year, but Mr. Mahoney is confident he will meet his goals.

Mr. Walsh returned to the meeting.

6070 Solid Waste and Recycling – pages 198-202 - \$5,213,648 – Interim DPW Director John Marsilio, Assistant DPW Director John Cottell

- Revenue – 3 increases: Scale Weighing-increase of tipping fees in July, Bulky Waste-demolition debris increased, Facility use reflects a \$1 increase per automobile – about 50K vehicles/year.

There was a discussion about fees and dumping as well as an audit report. There was also a discussion about adding a position.

5011 Public Works Administration -pages 163-166 - \$402,962 Interim DPW Director John Marsilio, Assistant DPW Director John Cottell

- Payroll increases due to contractual union increases.

5030 Public Works Operations -pages 167-174 - \$13,394,698 Interim DPW Director John Marsilio, Assistant DPW Director John Cottell

- Paving and Sidewalk programs fully funded and that is the overall increase in budget.
- Capital Outlay down due to high expenditures in the last few years but now keeping the budget lower and only asking for needs.

5070 Engineering – pages 181-185 \$1,080,350 - Interim DPW Director John Marsilio, Engineering Manager Bill Hurley

- Expenses increased by payroll and a reorganized position for a full-time administrative secretary. Much needed support for the volume of projects. Longevity pay came with this position. Other payroll increases are due to contractual obligations.
- Capital Outlay to purchase instruments or the survey crew to document survey data in a more modern way.

4070 Street Lighting-pages 155-156 - \$530,068 - Interim DPW Director John Marsilio, Assistant DPW Director John Cottell

- Expense – UI rates are going up. Street lights have a different fee structure than regular electricity.

13013010 WPCA – pages 250-257 - \$10,232,994 - Interim DPW Director John Marsilio, WPCA Superintendent John Bodie

This department is self sufficient and will be voted on separately from the Town Budget.

- This budget is increased and reflective of newly identified needs. There are recommendations for more personnel, software and it identifies other shortcomings.

- There are normal increases in commodities.
- Inflow and Infiltration – this year is \$750,000 for design phase and construction
- Revenue has an increase of 11.25% due to sewer usage rate increase.

There was a discussion about projects and funding. This discussion also led to another discussion about potential additional personnel.

Culture and Recreation – All categories presented by Parks & Recreation Director Anthony Calabrese

7030 Penfield Pavilion Complex-pages 214-217 - \$193,301

- Revenue – Pavilion projected to be finished January/February 2025
- Expenses – increased seasonal/PT payroll, parking, locker room and venue attendants.

7050 Parks and Recreation-pages 218-223 - \$976,950

- Increase in revenue – new waterfront director, advertising and marketing swimming
- Increase in programs – getting back to pre-COVID
- Increase in tennis concession
- Burr Mansion bookings up from last year but revenue is cut drastically after expenses.

Discussion about the use of Burr Mansion and use of the building going forward. The BOF gave Mr. Calabrese direction to book more events that previously had not been considered.

- Expenses- increases in payroll due to contractual obligations.
- Fees and Professional Services-increased due to Fireworks barge – marine increases

7070 Waterfront-pages 224-226 - \$574,896

- Revenue flat- beach stickers and Jennings Concession
- Beach parking weather dependent
- Not anticipating drop in parking for nonresidents

7080 Parks-pages 127-130 - \$2,165,169

- No revenue
- Expenses-regular salary – increases in contractual obligations in THEA and PETA unions. There are savings in retirement and hiring at a lower amount.
- Contract increases – two mowing islands and athletic fields. One for irrigation services. All contracts are through public bids.
- Capital Outlay – increased to replace 2 trucks.

7090 Marina-pages 231-234 - \$299,273

- Revenue – flat – only so many slips and they are full. Rates haven't increased.
- Carrying funds to replace Marina in-kind \$1.8 million, once decided what will be done.

7111 Carl Dickman Golf Course-235-238 - \$339,641

- Rates raised \$1 in most categories
- Expenses steady-FT employee at top of step, PT staff increased due to increase in minimum wage.

7113 H. Smith Richardson Golf Course-pages 239-244 - \$1,942,757

- Revenue up – rates increased
- Upgrades at driving range passed BOS & BOF, waiting for RTM approval. Only increased revenue by 10% in case the RTM doesn't approve.

There was a discussion about fees, software and equipment replacement.

4) Adjourn

Amy Ruggiero made a motion to adjourn. Mr. Walsh seconded the motion which carried unanimously.

The meeting adjourned at 11:52 pm.

Respectfully submitted,

Pru O'Brien
Recording Secretary

Board of Finance Public Budget Hearing #4
Wednesday, March 20, 2024, 7:30 pm
Via Webex 4 and In Person at the
BOE Offices, Room 295 A/B
501 Kings Highway East, Fairfield, CT 06825

A recording of this meeting can be found here: [BOF Public Budget Meeting #4 3/20/24.](#)

Backup documents for this meeting can be found here: [BOF Public Budget #4 Backup Packet .](#)

DRAFT MINUTES

MEMBERS PRESENT: Chairwoman Lori Charlton, Vice Chair John Mitola, Secretary Craig Curley, Shane Pendley, Amy Ruggiero, Kevin Starke, Jack Testani, James Walsh

MEMBERS ABSENT: Mary LeClerc

OTHERS PRESENT: First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri, Town Clerk Betsy Browne, Tax Assessor Ross Murray, Police Chief Robert Kalamaras, Deputy Police Chief Eddie Weihe, Dog Warden Paul Miller, Fire Chief Denis McCarthy, Deputy Fire Chief Kyran Dunn, FairTV, members of the public

- 1) Call to Order
Chairwoman Lori Charlton called the meeting to order at 7:30 pm.
- 2) Pledge of Allegiance
John Mitola led the Pledge of Allegiance.
- 3) Discussion on the Following Budgets:

General Government – Administrative

1030 Town Clerk-pages 40-45 - \$629,139 – Town Clerk Betsy Browne

- Revenue-Recording fees, conveyance tax and certified copies - \$1,551,888 as of close of business 3/19/24. FY25 budget \$2,150,000.
- Conveyance and recording fees down but certified copies are up.
- Expenses – overall budget has decreased. New assistant who started at lower step.
- \$40,000 transfer from printing to 53000- IT for software for all electronically recorded records
- OT increased due to elections.

Finance

3050 Tax Assessor-pages 111-115 - \$1,258,750 – Tax Assessor Ross Murray

- No revenue
- IT software increase due to reclassification of map services.
- Fees & Professional services due to revaluation for 2025

Discussion about revaluation process.

Public Safety

4030 Police-pages 142-149 - \$17,906,151 – Police Chief Robert Kalamaras, Deputy Chief Eddie Weihe

Chief Kalamaras gave an overview before going through budget.

- Overall performance is influenced by population and conditions.
- Most frequently asked questions: staffing-112 sworn officers, 105 sworn working positions and 4 waiting for certification. 3 positions vacant but have made offers. Retention and recruitment remains a moving target without changes to the bargaining unit.
- Technology-increasing solvability factors. Gathers evidence and data but also increases time to apply data to investigations. Crimes have increased as have traffic and speeding.
- ECC-FCRD- requesting assistance of management plan to hire civilian director. Captain from the ECC will be transferred to PD and be liaison to Director at FCRD.

There was a discussion vacancies, training and the management of the FCRD.

Deputy Chief Weihe went through budget highlights.

- Increase in payroll due to FPD absorbing cost to hire FCRD Captain as well as 2.75% salary increases. Cuts were made in various lines to minimize the increase.
- Decrease in OT due mostly to relocation SWAT team to regional location and will drive down annual cost of in-house training.
- Decreased vehicle maintenance line to be funded mostly by outside job vehicle fees.
- Increases in OT, IT, Fees & Professional Services, Communications and Training
- Overall proposed increase is 3.8%.

A discussion regarding various items in this budget followed.

4050 Animal Control -pages 150-154 - \$405,548 – Dog Warden Paul Miller

- Minimal revenue set by state funding
- Law changing regarding quarantined dogs so fees are down as they are not getting as many dogs for quarantine.
- Expenses- step increase for FT officer, PT payroll increase for wages that have been low for years.
- OT costs will go down with hire of new FT officer.
- Special Dept. Supplies – increased for animal food. 100-200 dogs/cats are impounded each year. There was a large animal cruelty case last year and there were more animals to feed. Also received donations. There aren't as many animals now.

There was a discussion about quarantined revenue.

4150 Emergency Communications-pages 159-162 - \$2,381,205 transferred out

123 Fairfield County Regional Dispatch-page258-262 - \$3,959,441 - Police Chief Robert Kalamaras, Deputy Chief Eddie Weihe

- The FCRD is a self-supporting budget
- Fairfield Police Dept. to absorb cost to hire FCRD Captain to reorganize and achieve appropriate staffing.

- OT due to staff vacancies that will need to be filled.

There was a lengthy discussion about the staff and revenue from other towns participating. The discussion in its entirety can be heard on the meeting recording linked at the top of this document.

4010 Fire-pages 132-141 - \$17,375,343 - Fire Chief Denis McCarthy, Deputy Fire Chief Kyran Dunn

- Increase in apparatus-more costly to maintain
- Cancer bill – equipment turnout gear and a new CT law for protection causing increase in department expenses. Need to replace if exceeding 10 years.
- State is requesting increased supervision with ladder department on I-95.
- Revenue derived from fees with participation in CO program with building dept.
- Wage increases last year were reported in a different area
- Inflation has caused higher projections
- Training budget increased due to changes in OSHA after inspection. Requested support for additional training in department and onboard new positions.

There was a discussion about promotions, staffing, supervising and safety.

4) Adjourn

John Mitola made a motion to adjourn. Kevin Starke seconded the motion which carried unanimously.

The meeting adjourned at 12:13 am.

Respectfully submitted,

Pru O'Brien
Recording Secretary

Board of Finance Public Budget Hearing #5
Thursday, March 21, 2024, 7:30 pm
Via Webex 1 and In Person at the
BOE Offices, Room 295 A/B
501 Kings Highway East, Fairfield, CT 06825

A recording of this meeting can be found here: <https://www.youtube.com/watch?v=GBufY6QAjkY>.

Backup documents can be found here: [BOF Budget Hearing #5 Backup Packet](#).

DRAFT MINUTES

MEMBERS PRESENT: Chairwoman Lori Charlton, Vice Chair John Mitola, Secretary Craig Curley, Shane Pendley, Amy Ruggiero, Kevin Starke, Jack Testani, James Walsh

MEMBERS ABSENT: Mary LeClerc

OTHERS PRESENT: First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri, FSA, EA, MAAA, Principal and Consulting Actuary, Milliman Jennifer M. Castelhana, VP Health & Benefits, AON Carlton Lindgren, HR Director Cathleen Simpson, HR Assistant Director/Risk Manager Peter Ritchey, CPCU Senior VP, Assured Partners Robert O'Connor, Client Service Manager, PMA Companies I Old Republic Insurance Group Daniel Roche, PMA Associate Ralph Meliso, Town Attorney Phil Pires, Chief Fixed Income Strategist Janney Montgomery Scott, Guy LeBas & Vice President Janney Montgomery Scott, Carolyn Frzop, FairTV, members of the public

- 1) Call to Order
Chairwoman Lori Charlton called the meeting to order at 7:30 pm.
- 2) Pledge of Allegiance
John Mitola led the Pledge of Allegiance.

- 3) Discussion on the Following Budgets:

Retiree - page 80 - \$21,224,028 - Jennifer M. Castelhana, FSA, EA, MAAA, Principal and Consulting Actuary, Milliman

1310 OPEB

- OPEB evaluations done in even years. Did not do one in 2023.
- Some savings as far as Town contributions
- Based on the Milliman numbers, there are some recommendations for budget changes.

1310 Pension

- Numbers are a result of Town, Police and Fire valuations

Jennifer Castelhana's presentation is included in both the meeting recording and the backup documents packet. Both are linked above.

General Government – Administrative

1320 Active Employee Benefits (Health and Life)-pages 81-83 \$10,171,638 – VP, Health & Benefits, AON, Carlton Lindgren

Information has been updated and on page 45 of the posted backup.

- Went through claims as of 1/31/24, population of bargaining unit, and how much it costs per person. Claims have decreased.
- Lasers or high costing claimants were removed last year. There is an increase across multiple lines.

1330 Human Resources-pages 84-88 - \$5,539,535

- Operations- page 85 - \$811,416 - HR Director Cathleen Simpson, HR Assistant Director/Risk Manager Peter Ritchey

Highlights of budget:

- Time Management - Time and Attendance. Two vendors, Peter Ritchey put a panel together to help access needs. There is approximately \$75,000 in the budget for this system when we do get it.
- Risk Manager position was discussed. It had been eliminated by a prior HR Director.
- Looking for new payroll system, will be sampling software

- Insurance and Claims- page 85 - Robert O'Connor, CPCU, Senior VP, Assured Partners

Numbers in budget are slightly updated.

- Change in property insurance. 2022 CERMA ordered evaluations. It wasn't instituted until 2023 renewals.
- 34% increase on Town owned properties- historic increase.
- Peter Ritchey added -70% of all claims are on BOE side. 30% are on Town side. The Town has been much more proactive.
- 11 training sessions with DPW, January – March to keep ahead of it and keep a safe working environment.

Discussion regarding the increase followed. Full discussion for this and all budget discussions can be accessed by using the link to the meeting recording.

- Workers Comp- page 86 - \$1,840,673-Daniel Roche, Client Service Manager, PMA Companies I Old Republic Insurance Group & PMA Associate Ralph Meliso

- Allocated numbers are incorrect in budget book. Corrected allocations are on page 39 of the backup documents.
- Allocation is based on the percentage of payroll and is going up slightly in the general fund.
- Three parts to a WC claim – Expense, medical and indemnity.
- Contract increases affect the costs

Discussion about excess worker's compensation.

- Heart & hypertension

- There are two cases in the Town.

3150 Unemployment Compensation-pages 130-131- \$130,120 Interim CFO David Becker & Budget Manager Frank Magneri

- Reduced last year, on track this year.
- Trending lower. Currently at \$60,000, last year was lowered to \$125,000.

- 1270 Legal-pages 75-76 - \$875,000 - Town Attorney Phil Pires
- Two primary changes from FY24 – Charter Revision, \$100,000 and Litigation \$200,000
 - Overall legal budget stable
 - UI expense includes legal & expert fees as well as lobbyists.
 - Charter Revision budget is the same as last Charter Revision.

John Mitola made a motion to go onto Executive Session at 11:15 pm to discuss pending litigation to confirm budget amounts. Amy Ruggiero seconded the motion which carried unanimously

James Walsh made a motion to come out of Executive Session at 11:37 pm. Ms. Ruggiero seconded the motion which carried unanimously.

Discussion about pending litigation was for information only and no votes were taken.

- 2010 Contingency
 Moved to Tuesday, 3/26/24 meeting.

Finance-pages 98-106

- 3010 Finance – Revenue- page 101-102 - \$17,941,967 – Budget Director Frank Magneri, Chief Fixed Income Strategist Janney Montgomery Scott, Guy LeBas & Vice President Janney Montgomery Scott, Carolyn Frzop

- Analysis of investment income is on page 28 of the backup documents
- Outline of budget FY24 with multiple scenarios: base, faster rate cuts, slower rate cuts. Frank Magneri reviewed investment account income.
- Interest on Short Term Investment Fund (STIF)

Guy LeBas gave some background

- \$129 million invested for Town of Fairfield, divided into two pools
- Portfolio should earn over \$5 million

Mr. LeBas continued his review and opened the discussion to the BOF members. Interim CFO David Becker discussed bonds and bonding projects. First Selectman Gerber updated plans for the finances of the Town as well as bonds and investments.

- Town has over \$120 million in cash at M&T bank- unsecured and the risk was not acceptable.
- \$50 million moved from M&T to Schwab invested into Short Term Treasury Fund
- \$35 million moved from STIF to M&T but will go to Fidelity or Schwab tomorrow.
- Will move more of M&T money out after cash flow projections.

Discussion about the accounts continued.

- Parking Authority does not have a lease with the Town and will need to be negotiated. Frank Magneri lowered the revenue due to parking is not up to pre-COVID numbers.

- 3010 Finance – Expense- Interim CFO David Becker, Budget Manager Frank Magneri
- Expenses- all head count. Increases due to contracts and PT job addition.
 - CFO salary increased due to salaries in surrounding Towns.

- 10030 Debt Service
 Moved to Tuesday, 3/26/24 meeting.

2020 Fund Balance
Moved to Tuesday, 3/26/24 meeting

- 4) Adjourn
Ms. Ruggiero made a motion to adjourn. Kevin Starke seconded the motion which carried unanimously.

The meeting adjourned at 12:37 am.

Respectfully submitted,

Pru O'Brien
Recording Secretary

Board of Finance Public Budget Follow-Up
Tuesday, March 26, 2024, 7:30 pm
Via Webex 1 and In Person at Room 111
Fire Training Center
205 Richard White Way, Fairfield, CT 06824

A recording of this meeting can be found here: [BOF Public Budget Follow-up 3/26/24.](#)

Backup documents can be found here: [BOF Budget Follow-up Backup Packet.](#)

DRAFT MINUTES

MEMBERS PRESENT: Chairwoman Lori Charlton, Vice Chair John Mitola, Secretary Craig Curley, Mary LeClerc, Shane Pendley, Amy Ruggiero, Kevin Starke, Jack Testani, James Walsh
OTHERS PRESENT: First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri, FairTV Manager Luke Altieri, FairTV Chair David Kraft, Fire Chief Denis McCarthy, Deputy Fire Chief Kyran Dunn, FPD Captain Felix Esposito, FairTV, members of the public

- 1) Call to Order
Chairwoman Charlton called the meeting to order at 7:30 pm.
- 2) Pledge of Allegiance
Vice-Chairman John Mitola led the Pledge of Allegiance.
- 3) Discussion of the following budgets and follow-up items:

FairTV was moved up from the list to the first bullet.

- 1040 FairTV
Moved up from below: Manager Luke Altieri, FairTV Commission Chair David Kraft
 - Budget similar to last year.
 - Manager fee lower due to Manager leaving and hiring replacement for less.
 - Freelance labor up due to former manager attending most meetings and broadcasting. Newer freelance staff attending more meetings.
 - Looking to purchase a new broadcast server. There is a grant pending and if grant covers cost, the money budgeted can be removed. The current server is outdated and is a security risk.
- 10030 Debt Service
Town: Interim CFO David Becker, Budget Director Frank Magneri
 - Debt service budget FY25 mostly flat. \$1.2 million out of \$8 million surplus to be transferred to Debt Service.
- Debt Service – WPCA
Interim CFO David Becker, Budget Director Frank Magneri
 - Reviewed the sheet. Referred to page 9 for extra backup and page 4 for adjustments.

- Fund Balance – Interim CFO David Becker, Budget Director Frank Magneri
 - No fund balance budgeted. Currently at 11.85%. \$1.225 million to Fund Balance assumes no unexpected issues.
- Investment Income – Analysis of interest rate used in budget; Comparison of returns from current versus proposed investment strategy.
First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri
 - There has been a change in investment strategy and a minor change in rates.
Average of Federal Rate – 3.94%
 - Assumptions provided by Janney
- Contingency- First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri
 - Includes Department Head increases.
 - Salaries for FY25 are current salaries with COLA increases added.
 - Contingency is \$90,000 short, but it will be put in for next week's meeting.

There was a discussion about percentages for Department Heads. PETA union percentages have been used in the past. First Selectman Gerber would like to keep proposed increases in Contingency.
- Department Head Longevity Analysis - First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri
 - Longevity policy was signed by former First Selectwoman Kupchick.
 - The funds are included in the budget
 - The Town Attorney will confirm if the increases will be kept intact.
 - COLA increases = \$30,241
 - Longevity = \$62,084
- First Selectman – COO
HR Director Cathleen Simpson was unable to attend. Will discuss this at another time.
- FairTV-see notes at the beginning of this review.
- Fire – Comparative budget analysis, adjusted for retro pay in FY 24 – Fire Chief Denis McCarthy, Deputy Fire Chief Kyran Dunn
 - Only numbers changed were changed to reflect contingency.
 - Chief McCarthy sent the BOF members and email with a list of accounts and costs.
 - Collective Bargaining included
 - Firefighter Training – EMY recertification.

There was a discussion about training.

 - Seven lieutenant promotions pending budget approval. 8th Lieutenant will be provisional.
- FCRD Revenue calculation + Revised budget including updated information – Budget Director Frank Magneri, FPD Captain Felix Esposito
 - Budget Director Frank Magneri reviewed the backup on pages 17 & 18.

- Increase primarily driven by pension numbers.
- Tax Collection Rates – First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri
 - BOS added \$221,000 to budget
 - BOS increased tax rate to make up for the increase and brought tax rate to 99.07%.
 - Increase in tax collection is higher than any rate approved by BOF.
 - Budget Director Frank Magneri spoke with the Tax Collector who said he is on track to make the same collection rate as last year, 99.08%.
- Proposed BOF Adjustments for Updated Information – Already discussed

4. Possible Executive Session with Interim CFO, First Selectman, Budget Director, and HR Director to discuss strategy or negotiations with respect to collective bargaining agreements.

Lori Charlton made a motion to go into Executive Session at 10:10 pm. Mr. Mitola seconded the motion which carried unanimously.

Mr. Mitola made a motion to come out of Executive Session at 10:20 pm. Jack Testani seconded the motion which carried unanimously.

No votes were taken this was for discussion and information only of the budget effect of open union negotiations.

5. Adjourn
Amy Ruggiero made a motion to adjourn. Mr. Mitola seconded the motion which carried unanimously.

The meeting adjourned at 10:31 pm.

Respectfully submitted,

Pru O'Brien
Recording Secretary

Board of Finance Public Budget Comment Session
Saturday, March 30, 2024, 9:30 am
Fairfield WARDE High School Auditorium
755 Melville Avenue, Fairfield, CT 06825

A recording of this meeting can be found here: [BOF Budget Hearing Public Comment 3/30/2024](#).

DRAFT MINUTES

MEMBERS PRESENT: Vice-Chairman John Mitola, Secretary Craig Curley, Shane Pendley, Amy Ruggiero, Kevin Starke, Jack Testani

MEMBERS ABSENT: Chairwoman Lori Charlton, Mary LeClerc, James Walsh

OTHERES PRESENT: FairTV, members of the public

1) Call to Order

Vice-Chairman John Mitola called the meeting to order at 9:31 am.

2) Pledge of Allegiance

Mr. Mitola led the Pledge of Allegiance.

Mr. Mitola acknowledged the emails received regarding the date of this meeting. The Charter says the BOF needs to have this meeting in March and this was the date that was approved. At the time it was approved, the BOF was not aware this date was on a holiday.

3) Public Budget Comment Session

- Lucille Bock – 325 Winnepogue Drive
- Jeff Peterson - 133 Marne Avenue
- Katie Flynn – 204 Grandview Road
- David Krasnoff – 155 Burr Street
- Jennifer Damon – 348 Lakeview Drive
- John Wynne – 144 Harbor Road
- Jenn Jacobsen – 40 Victoria Court

Each residents was allowed three minutes of Public Comment. To listen to all public comments as well as BOF members' comments, please use the meeting link above.

4) Adjourn

Jack Testani made a motion to adjourn. Amy Ruggiero seconded the motion which carried unanimously.

The meeting adjourned at 10:10 am.

Respectfully submitted,

Pru O'Brien
Recording Secretary

Board of Finance Budget Vote – Public Executive Session
Wednesday, April 3, 2024, 7:30 pm
Via Webex & In Person @
BOE Room 295A/B, 501 Kings Hwy E.
Fairfield, CT 06825

A recording of this meeting can be found here: [BOF Budget Vote - Public Executive Session 4/3/24.](#)

The backup for this meeting can be found here: [BOF Budget Vote Backup Packet.](#)

DRAFT MINUTES

MEMBERS PRESENT: Chairwoman Lori Charlton, Vice Chair John Mitola, Secretary Craig Curley, Mary LeClerc, Shane Pendley, Amy Ruggiero, Kevin Starke, Jack Testani, James Walsh
OTHERS PRESENT: First Selectman Bill Gerber, Interim CFO David Becker, Budget Director Frank Magneri, PT Investment and Treasury Advisor Ken Brachfeld, FairTV, members of the public

- 1) Call to Order
Chairwoman Lori Charlton called the meeting to order at 7:34 pm.

- 2) Pledge of Allegiance
John Mitola led the Pledge of Allegiance.

Lori Charlton thanked all involved with the budget for their work and time.

- 3) Public Executive Session - Budget Vote and WPCA Budget Vote (no public comment)
(requires RTM approval)

Lori Charlton made a motion to put Item 3 before the BOF for a vote. Shane Pendley seconded the motion.

REVENUE:

First Selectman Bill Gerber discussed changes to the Janney Portfolio. It will be split between Fidelity and Charles Schwab and will roll off overtime. PT Investment and Treasury Advisor Ken Brachfeld said the \$100 million that was in one account at a local bank was very irresponsible. There was a discussion about bonds and cash. Mr. Brachfeld will be working for approximately six months. This will offset the Janney fees.

- FINANCE: Kevin Starke made a motion to add \$230,000 to line item 44001 Dividend & Interest Income. Craig Curley seconded the motion which **carried** unanimously.
- FINANCE: James Walsh made a motion to add an additional \$250,000 to 44001 Dividend & Investment Income. Amy Ruggiero seconded the motion which **carried** 5-4-0 (Charlton, Curley, Mitola, Pendley opposed).
- POLICE: Craig Curley made a motion to increase line 42369 – Misc. Police by \$141,338. Mr. Mitola seconded the motion which **carried** unanimously.
- POLICE: Mr. Curley made a motion to decrease line 42323 Dog Warden Quarantine by \$127.00. Shane Pendley seconded the motion which **carried** unanimously.

- RECREATION: Mr. Curley made a motion to increase line 42507 Burr Mansion by \$50,000. Mr. Mitola seconded the motion which **carried** unanimously.
- WATERFRONT: Mr. Curley made a motion to increase line 42351 Beach Stickers by \$40,000. John Mitola seconded the motion which **carried** unanimously.
- WATERFRONT: Mr. Curley made a motion to increase line 42352 Beach Parking by \$10,000. Mr. Walsh seconded the motion which **carried** unanimously.
- H.SMITH RICHARDSON: Mr. Curley made a motion to increase line 42472 Driving Range by \$140,000. Mr. Mitola seconded the motion which **carried** unanimously.

The adjustments to Revenue total \$861,211 and the new non-tax total is \$35,526,894.

Lori Charlton made a motion to accept the amended Revenue total of \$35,526,894. Amy Ruggiero seconded the motion which carried unanimously.

Lori Charlton made a motion to put the BOE budget of \$220,221,484 before the BOF. Amy Ruggiero seconded the motion.

- Jack Testani made a motion to reduce the BOE budget by \$250,000. Mr. Walsh seconded the motion which **failed** 4-5-0 (Testani, Walsh, Ruggiero, LeClerc in favor).
- Shane Pendley made a motion to increase line 58900 Board of Education by \$238,157. Mr. Curley seconded the motion which **failed** 2-7-0 (Curley, Pendley in favor).

Lori Charlton made a motion to accept the BOE budget of \$220,221,484. John Mitola seconded the motion which carried unanimously.

EXPENSES:

- FIRST SELECTMAN'S OFFICE: Mr. Curley made a motion to reduce line 51010 Regular Payroll by \$7,867. Mr. Mitola seconded the motion which **carried** unanimously.
- FIRST SELECTMAN'S OFFICE: Mr. Curley made a motion to reduce line 52200 Social Security by \$602.00. Mr. Mitola seconded the motion which **carried** unanimously.
- FIRST SELECTMAN'S OFFICE: Mr. Walsh made a motion to reduce line 58010 Contingency by \$7,867 & \$602 as well as reduce line 51010 Regular Payroll by \$3,198 for a total reduction of \$11,667. Mr. Curley seconded the motion which **failed** 3-6-0 (Walsh, Testani, Ruggiero in favor).
- FIRST SELECTMAN'S OFFICE: Mr. Walsh made a motion to reduce line 51820 Travel & Meetings by \$3,000. Jack Testani seconded the motion which **carried** unanimously.
- FIRST SELECTMAN'S OFFICE: Mr. Walsh made a motion to reduce line 55300 Communications by \$500. Mr. Testani seconded the motion which **failed** 3-6-0 (Testani, Walsh, Ruggiero in favor).
- FAIRTV: Ms. Ruggiero made a motion to reduce line 53205 Fees & Professional Services by \$30,000 for Broadcast Server. Mr. Walsh seconded the motion which **carried** 6-3-0 (Mitola, Charlton, Pendley opposed).
- ADMIN SERVICES: Mr. Walsh made motion to reduce line 51030 PT Payroll by \$93,600. Jack Testani seconded the motion which **failed** 3-6-0 (Walsh, Testani, Ruggiero in favor).
- TP&Z: Mr. Curley made a motion to reduce line 51010 Payroll by \$4,429. Mr. Mitola seconded the motion which **carried** 8-0-1 (Walsh abstained).

- TP&Z: Mr. Curley made a motion to reduce line 52200 Social Security by \$339. Mr. Mitola seconded the motion which **carried** 8-0-1 (Walsh abstained).
- PROBATE: Mr. Testani made a motion to reduce line 53310 Rental & Storage by \$4,000. Ms. Ruggiero seconded the motion. Mr. Testani withdrew his motion after hearing that this item is mandated by the state.
- LEGAL SERVICES: Ms. Ruggiero made a motion to reduce line 53200 by \$100,000 for the Charter Revision. Mr. Testani seconded the motion which **carried** 5-4-0 (Charlton, Curley, Mitola, Pendley opposed).
- CONTINGENCY: Ms. Ruggiero made a motion to reduce line 58010 Misc. Contingency by \$15,000. Mr. Testani seconded the motion which **carried** unanimously.
- RETIREE BENEFITS: Mr. Mitola made a motion to reduce line 52311 Police & Fire by \$29,594. Ms. Ruggiero seconded the motion which **carried** 8-0-0 (Starke was out of the room at the time of the vote).
- RETIREE BENEFITS: Mr. Mitola made a motion to reduce line 52310 Retirement Contributions by \$313,369. Mr. Walsh seconded the motion which **carried** 8-0-0. (Starke was out of the room at the time of the vote).
- ACTIVE EMPLOYEE BENEFITS: Mr. Mitola made a motion to increase line 52100 by \$63,847. Ms. Ruggiero seconded the motion which **carried** 8-0-0 (Starke was out of the room at the time of the vote).
- HR OPERATIONS: Ms. Ruggiero made a motion to reduce line 54310 Maint/Repair by \$1,000 to bring that line to zero. Mr. Testani seconded the motion which **carried** 7-2-0 (Curley, Pendley opposed).
- HR OPERATIONS: Ms. Ruggiero made a motion to reduce line 55400 Advertising by \$3,400. Mr. Testani seconded the motion which **failed** 4-5-0 (Walsh, Ruggiero, Testani, LeClerc opposed).
- HR OPERATIONS: Ms. Ruggiero made a motion to reduce line 58120 Travel & Meetings by \$2,600 to bring that line to zero. Mr. Testani seconded the motion which **failed** 3-6-0 (Testani, Ruggiero, Walsh in favor).
- HR INSURANCE & CLAIMS: Mr. Mitola made a motion to reduce line 55210 Property Insurance by \$43,110. Mr. Walsh seconded the motion which **carried** 8-0-0 (Pendley was out of the room at the time of the vote).
- HR INSURANCE & CLAIMS: John Mitola made a motion to reduce line 55200 Errors & Omissions by \$2,360. James Walsh seconded the motion which **carried** 8-0-0 (Pendley was out of the room at the time of the vote).
- HR INSURANCE & CLAIMS: Mr. Mitola made a motion to reduce line 55240 Liability Insurance by \$6,867. Mr. Walsh seconded the motion which **carried** 8-0-0 (Pendley was out of the room at the time of the vote).

Chairwoman Charlton called for a 5-minute recess. Recess started at 11:22 pm. Chairwoman Charlton called the meeting back. The meeting resumed at 11:28 pm.

- COMMUNITY & ECONOMIC DEVELOPMENT: Mr. Curley made a motion to reduce line 51010 Regular Payroll by \$14,090. Mr. Mitola seconded the motion which **carried** unanimously.
- COMMUNITY & ECONOMIC DEVELOPMENT: Ms. Curley made a motion to reduce line 52200 Social Security by \$1,078. Ms. Ruggiero seconded the motion which **carried** unanimously.

- COMMUNITY & ECONOMIC DEVELOPMENT: Mr. Testani made a motion to reduce line 52300 Fees & Professional Serv. by \$15,000. Mr. Walsh seconded the motion. After a discussion clarifying the need for the funds due to new commissions that fall under Community & Economic Development, Mr. Testani withdrew his motion.
- CONTINGENCY: Mr. Curley made a motion to increase line 58010 Contingency by \$66,834 (to bring all reductions to net zero). Kevin Starke seconded the motion which **carried** unanimously.
- FINANCE: Mr. Starke made a motion to increase line 51030 PT Payroll by \$30,000. Ms. Ruggiero seconded the motion which **carried** unanimously.
- FINANCE: Mr. Starke made a motion to increase line 52200 Social Security by \$2,295. Mr. Testani seconded the motion which **carried** unanimously.
- FINANCE: Mr. Walsh made a motion to reduce line 51010 Regular Payroll by \$25,000. Ms. Ruggiero seconded the motion which **failed** 3-6-0 (Walsh, Ruggiero, Testani in favor).
- ASSESSOR: Mr. Curley made a motion to reduce line 51010 Regular Payroll by \$4,215. Mr. Mitola seconded the motion which **carried** unanimously.
- ASSESSOR: Mr. Curley made a motion to reduce line 52200 Social Security by \$322. Mr. Pendley seconded the motion which **carried** unanimously.
- INFORMATION TECHNOLOGY: Mr. Testani made a motion to reduce line 57000 Capital Outlay by \$17,000. Ms. Ruggiero seconded the motion which **carried** 5-4-0 (Charlton, Pendley, Mitola, Curley opposed).
- INFORMATION TECHNOLOGY: Mr. Curley made a motion to reduce line 51010 Regular Payroll by \$4,181. John Mitola seconded the motion which **carried** unanimously.
- INFORMATION TECHNOLOGY: Craig Curley made a motion to reduce line 52200 Social Security by \$320. Mr. Mitola seconded the motion which **carried** unanimously.
- FIRE: Mr. Curley made a motion to reduce line 57000 Capital Outlay by \$75,000. Mr. Mitola seconded the motion which **carried** unanimously.
- FIRE: Mr. Walsh made a motion to reduce line 51010 Regular Payroll by \$80,000. Mr. Pendley seconded the motion which **failed** 3-5-1 (Testani abstained).
- FIRE: Mr. Walsh made a motion to reduce line 58110 Training by \$38,750. Mr. Testani seconded the motion which **failed** 4-5-0 (Walsh, Ruggiero, Testani, LeClerc in favor).
- POLICE: Mr. Curley made a motion to reduce line 54330 Maint./Repair-Automotive by \$200,000. Mr. Testani seconded the motion which **carried** unanimously.
- ECC: Mr. Pendley made a motion to increase line 58950 Pension/Retirement/Insurance by \$80,991. Mr. Testani seconded the motion which **carried** unanimously.
- HEALTH: Mr. Curley made a motion to reduce line 51010 Regular Payroll by \$8,600. Mr. Testani seconded the motion which **carried** unanimously.
- HEALTH: Mr. Curley made a motion to reduce line 52200 Social Security by \$658. Mr. Starke seconded the motion which **carried** unanimously.
- HUMAN & SOCIAL SERVICES: Mr. Curley made a motion to reduce line 51010 Regular Payroll by \$3,697. Mr. Testani seconded the motion which **carried** unanimously.
- HUMAN & SOCIAL SERVICES: Mr. Curley made a motion to reduce line 52200 Social Security by \$283. Mr. Mitola seconded the motion which **carried** unanimously.
- MAIN LIBRARY: Ms. Ruggiero made a motion to reduce line 51010 Regular Payroll by \$70,000. Mr. Testani seconded the motion which **failed** 4-5-0 (Walsh, Ruggiero, Testani, LeClerc in favor).
- RECREATION: Mr. Curley made a motion to reduce line 51010 Regular Payroll by \$4,112. Ms. Charlton seconded the motion which **carried** unanimously.

- RECREATION: Mr. Curley made a motion to reduce line 52200 Social Security by \$315. Ms. Charlton seconded the motion which **carried** unanimously.
- H. SMITH RICHARDSON: Mr. Curley made a motion to reduce line 51010 Regular Payroll by \$10,893. Mr. Mitola seconded the motion which **carried** unanimously.
- H. SMITH RICHARDSON: Mr. Curley made a motion to reduce line 52200 Social Security by \$833. Ms. Charlton seconded the motion which **carried** unanimously.

The adjustments to Expenses total \$659,167.

Change in dollar year Tax Levy: \$1,520,378

New Tax Levy: \$328,902,302

New Mill Rate increase based on these numbers: $1.42\% = .02790$

Ms. Charlton made a motion to recommend the amended FY24-25 budget appropriation in the amount of \$369,709,303. Mr. Mitola seconded the motion which carried 5-4-0 (Walsh, Ruggiero, Testani, LeClerc).

WPCA BUDGET ADJUSTMENTS

- Ms. Charlton made a motion to increase line 44001 Investment Income by \$251,600. Mr. Mitola seconded the motion which **carried** unanimously.
- Mr. Curley made a motion to reduce line 58610 Interest Expense by \$167,098 based on updated calculations. Mr. Testani seconded the motion which **carried** unanimously.
- Mr. Pendley made a motion to reduce line 58010 Contingency by \$210,000. Mr. Mitola seconded the motion which **carried** unanimously.
- Mr. Pendley made a motion to increase line 51010 Regular Payroll by \$159,936. Mr. Curley seconded the motion which **carried** unanimously.
- Mr. Pendley made a motion to increase line 52100 Health Insurance by \$31,089. Mr. Mitola seconded the motion which **carried** unanimously.
- Mr. Pendley made a motion to increase line 52200 Social Security by \$11,475. Mr. Mitola seconded the motion which **carried** unanimously.
- Mr. Pendley made a motion to increase line 52312 Retirement Contribution (401a) by \$7,500. Mr. Mitola seconded the motion which **carried** unanimously.
- Mr. Mitola made a motion to increase line 52310 Retirement Contribution-Town by \$146,607 due to update Milliman projections. Ms. Charlton seconded the motion which **carried** unanimously.
- Mr. Mitola made a motion to reduce line 55210 Property Insurance by \$4,629. Ms. Charlton seconded the motion which **carried** unanimously.
- Mr. Mitola made a motion to reduce line 55240 Liability Insurance by \$181 due to Assured Partners estimate. Ms. Ruggiero seconded the motion which **carried** unanimously.
- Ms. Charlton made a motion to increase line 59500 Authorized Appropriations by \$276,901. Mr. Walsh seconded the motion which **carried** unanimously.

Ms. Charlton said the total appropriation for the WPCA FY24-25 Budget is \$10,484,594.

Ms. Charlton made a motion to approve the WPCA budget in the amount of \$10,484,594, as amended. Ms. Ruggiero seconded the motion which carried unanimously.

4. Adjourn

Mr. Mitola made a motion to adjourn. Ms. Ruggiero seconded the motion which carried unanimously.

The meeting adjourned at 1:01 am.

Respectfully submitted,

Pru O'Brien
Recording Secretary

Board of Finance Regular Meeting
Tuesday, April 9, 2024, 7:30 pm
Via Webex
And
Joseph S. Elias Fire Training School, Classroom B11
205 Richard White Way
Fairfield, CT 06824

A recording of this meeting can be found here: [BOF Regular Meeting 4/9/24.](#)

Backup documents for this meeting can be found here: [BOF Regular Meeting Backup Packet.](#)

DRAFT MINUTES

MEMBERS PRESENT: Chairwoman Lori Charlton, Vice Chair John Mitola, Secretary Craig Curley, Shane Pendley, Amy Ruggiero, Kevin Starke, Jack Testani, James Walsh

MEMBERS ABSENT: Mary LeClerc

OTHERS PRESENT: Conservation Director Tim Bishop, Human & Social Services Director Julie DeMarco, Interim CFO David Becker, Community & Economic Development Director Mark Barnhart, Interim DPW Director John Marsilio, Bond Counsel Attorney John Stafstrom, Engineering Manager Bill Hurley, Controller & BOF Clerk Caitlin Bosse, Budget Director Frank Magneri, FairTV, members of the public

- 1) Call to Order
Chairwoman Lori Charlton called the meeting to order at 7:30 pm.
- 2) Pledge of Allegiance
Jack Testani led the Pledge of Allegiance.

There was no public comment.

- 3) To hear, consider and act upon a request recommended by the Board of Selectmen to withdraw \$19,000 from the H. Smith Richardson Conservation Fund Trust for the purposes of seeding the meadow at Hoydens Hill. (*requires RTM approval*)

Amy Ruggiero made a motion to bring this item before the BOF. John Mitola seconded the motion.

The backup is on page one of the additional backup. Conservation Director Tim Bishop stated for the record that the correct amount requested to be withdrawn is \$19,780. This request has been approved by the Conservation Commission and BOS. Mr. Bishop would like to plant a pollinator meadow at the open space. The invasive species Mugwort has been removed and is under control and the area is ready to be seeded. This is being done with the Tucker Fund. There was a discussion about the contractor and the amount of the project. Mr. Testani would like to have a copy of the estimate.

Ms. Charlton made a motion to amend the amount requested in Item 3 to \$19,780 from \$19,000. Mr. Testani seconded the amendment which carried 7-0-1 (James Walsh abstained).

The main motion, as amended, carried 7-0-1 (Mr. Walsh abstained).

- 4) To hear, consider and act upon the following resolution as recommended by the Board of Selectmen: “RESOLVED, that, as part of the Bigelow Center for Senior Activities’ Five-Year Bus Replacement Plan, funds be, and hereby are, expended in the amount of \$136,990.00 to purchase a handicapped-accessible, 12-seat bus with a wheelchair lift to improve mobility for seniors and individuals with disabilities, 80% of said purchase, or \$109,592.00, to be funded by a Traditional 5310 Capital Senior Bus Grant under Section 5310 of the Federal Transit Act’s Enhanced Mobility of Seniors and Individuals with Disabilities Program as administered by the State of Connecticut. The federal subsidy of \$109,592 will be matched using senior center donation funds of \$27,398.00; and FURTHER RESOLVED, that, First Selectman William A. Gerber, is authorized to make, execute and approve on behalf of the Town of Fairfield, any and all contracts or amendments thereof to secure said grant.” *(requires RTM approval)*

Mr. Testani made a motion to put Item 4 before the BOF. Ms. Ruggiero seconded the motion.

The backup is on page three of the additional backup. Human and Social Services Director Julie DeMarco said this is a grant that comes up every two years. The last grant was 100% match to the cost of the bus. This year the match is 80%. There was no discussion.

The motion carried unanimously.

- 5) To hear an update on an agreement between the Town of Fairfield and PKF O'Connor Davies to provide services to the Town of Fairfield, including review of policies and procedures and related internal controls for Human Resources/payroll functions; review of MUNIS system rights for payroll module; review of payroll change process/forms including payroll change reports; and review and recommendations regarding manual processes, including payroll process. The services are anticipated to commence on or around April 22, 2024 and the estimated fee for said services is \$8500 to \$9500. *(for information only; approved by BOS on 04/03/24)*

The backup for this item begins on page one of the original backup link. During the Audit Subcommittee meeting on March 26, 2024, internal audits were reviewed and there were questions about payroll processes and roles. It was decided that this would be a good idea for the Town’s external auditor to look into it. Joe Centofanti is very familiar with the Town and payroll processes so he would be the right person to perform the audit. This will focus on internal controls and putting a better process in place. There was a discussion about what the BOF would like to see as a result of the audit. Funding for this will come out of the BOF budget.

- 6) To hear, consider and act upon the following Resolution as recommended by the Board of Selectmen:
WHEREAS, on August 1, 2023, the Town of Fairfield received a donation from the Stratfield Village Association (SVA) in the amount of \$150,000 for the Stratfield Streetscape (Four Corners) Project; and
WHEREAS, the Town of Fairfield accepted the \$150,000 donation; and
NOW, THEREFORE BE IT RESOLVED, that the First Selectman be, and hereby is, authorized to accept said \$150,000 donation from SVA and expend the donation to fund project costs associated with Stratfield Streetscape (Four Corners) Project. *(requires RTM approval)*

Mr. Testani made a motion to put Item 6 before the BOF. Ms. Ruggiero seconded the motion.

The backup is on page four of the regular backup documents. Community and Economic Development Director Mark Barnhart and Engineering Manager Bill Hurley explained this item which they said was presented to the BOF in 2022. They are only asking for approval to accept the SVA donation. The funds have already been received and Mr. Barnhart would like to apply them toward the project. There was no discussion.

The motion carried unanimously.

- 7) To hear, consider and adopt a bond resolution as recommended by the Board of Selectmen entitled, “A resolution appropriating \$2,760,480 for the costs to replace the Fairfield Beach Road Pump Station Force Main and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation”. – 20 YEARS (*requires RTM approval*)

Mr. Testani made a motion to put Item 7 before the BOF. Mr. Mitola seconded the motion.

The backup is on page 30 of regular backup. This is part of the capital plan that has been reviewed before and is included in the backup.

Interim DPW Director John Marsilio said there are WPCA projects and DPW projects included in the next few items. This is a pipeline project that is continuous with the Fairfield Beach Road Pump Station project. The environment is harsh with salt and sea water. This is budgeted for 2025. It will be replaced in kind and there is confidence that the budget for this is accurate. There are three parts to WPCA: pipes, pump station and the facility which all work together. Mr. Marsilio referred to a report in the backup from Wright & Pierce. There was a detailed discussion about the estimated cost as well as the backup included.

Attorney John Stafstrom said Items 7 & 11 are eligible for the Clean Water Fund program through the state. Each of the four resolutions anticipate a supplemental resolution in a Memorandum of Understanding (MOU) with the WPCA. WPCA agrees to pay with its funds. All projects are on a debt service line of the WPCA budget.

The motion carried unanimously.

- 8) To hear, consider and act upon the following Supplemental Resolution as recommended by the Board of Selectmen:
- WHEREAS, the Town of Fairfield (the “Town”) has adopted, at the request of the Water Pollution Control Authority (“WPCA”), a Resolution entitled “A resolution appropriating \$2,760,480 for the costs to replace the Fairfield Beach Road Pump Station Force Main and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation” (the “Resolution”); and
- WHEREAS, the Resolution appropriated \$2,760,480 for costs to replace the Fairfield Beach Road pump station force main (the “Project”) and authorized the issuance of bonds (the “Bonds”) and/or Clean Water Fund obligations (the “CWF Obligations”); and
- WHEREAS, while the Town is liable for the debt service on the Bonds and the CWF Obligations, for internal accounting purposes, it is appropriate that the costs of the Project including debt service on the Bonds and the CWF Obligations be allocated to the WPCA; and

WHEREAS, the Town's WPCA has agreed to pay for the costs of the Project and the debt service on the Bonds and the CWF Obligations authorized by the Resolution; and
NOW, THEREFORE, IT IS HEREBY:

RESOLVED, That the debt service on the Bonds and the CWF Obligations as it becomes due shall be paid by the WPCA from its own funds and the obligation of the WPCA shall be set forth in a memorandum of understanding (the "MOU") with the Town satisfactory to First Selectman; and That the First Selectman is hereby authorized to execute the MOU on behalf of the Town.
(requires RTM approval)

Mr. Mitola made a motion to waive the reading and put Item 8 before the BOF. Ms. Ruggiero seconded the motion.

This is an MOU between the Town & WPCA. The backup is on page 34. There was no discussion,

The motion carried unanimously.

- 9) To hear, consider and adopt a bond resolution as recommended by the Board of Selectmen entitled, "A resolution appropriating \$4,500,000 for the costs of Phase V of the Water Pollution Control Facility Inflow and Infiltration Improvements Program and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation". – 20 YEARS
(requires RTM approval)

Mr. Mitola made a motion to put Item 9 before the BOF. Ms. Ruggiero seconded the motion.

This is for the design of the facility for Inflow and Infiltration improvements for nine million gallons of water per day. This is an ongoing project. This item is for a three year program 2025, 2026, and 2027, but could take longer than that. The design will be done as testing is being performed in Town with the manhole monitors. Overall, the improvements will take seven years and this is for the first three, but it has to be done as there is too much stress on the system.

The motion carried unanimously.

- 10) To hear, consider and act upon the following Supplemental Resolution as recommended by the Board of Selectmen:
WHEREAS, the Town of Fairfield (the "Town") has adopted, at the request of the Water Pollution Control Authority ("WPCA"), a Resolution entitled "A resolution appropriating \$4,500,000 for the costs of Phase V of the Water Pollution Control Facility Inflow and Infiltration Improvements Program and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation" (the "Resolution"); and
WHEREAS, the Resolution appropriated \$4,500,000 for costs associated with Phase V of the Water Pollution Control Facility inflow and infiltration improvements program (the "Project") and authorized the issuance of bonds (the "Bonds") and/or Clean Water Fund obligations (the CWF Obligations"); and
WHEREAS, while the Town is liable for the debt service on the Bonds and the CWF Obligations, for internal accounting purposes, it is appropriate that the costs of the Project including debt service on the Bonds and the CWF Obligations be allocated to the WPCA; and
WHEREAS, the Town's WPCA has agreed to pay for the costs of the Project and the debt service on the Bonds and the CWF Obligations authorized by the Resolution; and
NOW, THEREFORE, IT IS HEREBY:

RESOLVED, That the debt service on the Bonds and the CWF Obligations as it becomes due shall be paid by the WPCA from its own funds and the obligation of the WPCA shall be set forth in a memorandum of understanding (the “MOU”) with the Town satisfactory to First Selectman; and That the First Selectman is hereby authorized to execute the MOU on behalf of the Town.
(requires RTM approval)

Mr. Mitola made a motion to waive the reading and put Item 10 before the BOF. Ms. Ruggiero seconded the motion.

The backup is on page 65. There was no discussion.

The motion carried unanimously.

- 11) To hear, consider and adopt a bond resolution as recommended by the Board of Selectmen entitled, “A resolution appropriating \$5,681,988 for the costs of the Fairfield Beach Road Pump Station Replacement and Upgrades and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation”. – 20 YEARS *(requires RTM approval)*

Mr. Mitola made a motion to put Item 11 before the BOF. Ms. Ruggiero seconded the motion.

The backup for this Item is on page 118. The pump stations are in flood zones and must adhere to FEMA regulations and approvals through DEEP. Pump stations need to be hardened to sustain storms. Interim DPW Director John Marsilio is comfortable with the expense as this pump station is above ground and easier to evaluate. It is past its useful date and needs replacement.

The motion carried unanimously.

- 12) To hear, consider and act upon the following Supplemental Resolution as recommended by the Board of Selectmen:
WHEREAS, the Town of Fairfield (the “Town”) has adopted, at the request of the Water Pollution Control Authority (“WPCA”), a Resolution entitled “A resolution appropriating \$5,681,988 for the costs of the Fairfield Beach Road Pump Station Replacement and Upgrades and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation” (the “Resolution”); and
WHEREAS, the Resolution appropriated \$5,681,988 for costs associated with upgrades to the Fairfield Beach Road pump station (the “Project”) and authorized the issuance of bonds (the “Bonds”) and/or Clean Water Fund obligations (the “CWF Obligations”); and
WHEREAS, while the Town is liable for the debt service on the Bonds and the CWF Obligations, for internal accounting purposes, it is appropriate that the costs of the Project including debt service on the Bonds and the CWF Obligations be allocated to the WPCA; and
WHEREAS, the Town’s WPCA has agreed to pay for the costs of the Project and the debt service on the Bonds and the CWF Obligations authorized by the Resolution; and
NOW, THEREFORE, IT IS HEREBY:
RESOLVED, That the debt service on the Bonds and the CWF Obligations as it becomes due shall be paid by the WPCA from its own funds and the obligation of the WPCA shall be set forth in a memorandum of understanding (the “MOU”) with the Town satisfactory to First Selectman; and That the First Selectman is hereby authorized to execute the MOU on behalf of the Town.
(requires RTM approval)

Ms. Ruggiero made a motion to waive the reading and put Item 12 before the BOF. Mr. Mitola seconded the motion.

The backup for this Item is on page 122. There was no discussion.

The motion carried unanimously.

- 13) To hear, consider and adopt a bond resolution as recommended by the Board of Selectmen entitled, “A resolution appropriating \$18,670,000 for the costs of water pollution control facility plant equipment improvements and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation”. – 20 YEARS (*requires RTM approval*)

Mr. Mitola made a motion to Item 13 before the BOF. Ms. Ruggiero seconded the motion.

The backup is on page 150. Part of the WPCF audit identified items in the plant beyond useful life and other components within the facility. The items were prioritized to high/medium/low. Mr. Marsilio is asking for high/medium items to be fixed. All designs are in the backup and the request is over a three-year period. The full funding will be spent as the project progresses. This is half of a seven year plan and was approved by the BOS as an MOU with the WPCA. The initial debt service is in the WPCA budget. There was a discussion regarding long term WPCA funding. James Walsh is uncomfortable voting for this as it will increase user fees and since it is for the main facility, Mr. Walsh said it should be paid for by all taxpayers and not just users. There was a discussion about funding.

The motion carried 7-1-0 (Mr. Walsh opposed).

The BOF will discuss the WPCA and a schedule at a special meeting.

- 14) To hear, consider and act upon the following Supplemental Resolution as recommended by the Board of Selectmen:
- WHEREAS, the Town of Fairfield (the “Town”) has adopted at the request of the Water Pollution Control Authority (“WPCA”) a Resolution entitled “A resolution appropriating \$18,670,000 for the costs of water pollution control facility plant equipment improvements and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation” (the “Resolution”); and
- WHEREAS, the Resolution appropriated \$18,670,000 for costs associated with the Water Pollution Control Facility plant equipment improvements (the “Project”) and authorized the issuance of bonds (the “Bonds”) and/or Clean Water Fund obligations (the CWF Obligations”); and
- WHEREAS, while the Town is liable for the debt service on the Bonds and the CWF Obligations, for internal accounting purposes, it is appropriate that the costs of the Project including debt service on the Bonds and the CWF Obligations be allocated to the WPCA; and
- WHEREAS, the Town’s WPCA has agreed to pay for the costs of the Project and the debt service on the Bonds and the CWF Obligations authorized by the Resolution; and
- NOW, THEREFORE, IT IS HEREBY:
- RESOLVED, That the debt service on the Bonds and the CWF Obligations as it becomes due shall be paid by the WPCA from its own funds and the obligation of the WPCA shall be set forth in a memorandum of understanding (the “MOU”) with the Town satisfactory to First Selectman; and
- That the First Selectman is hereby authorized to execute the MOU on behalf of the Town.
- (*requires RTM approval*)

Ms. Ruggiero made a motion to waive the reading and put Item 14 before the BOF. Mr. Mitola seconded the motion.

The backup for this Item is on page 154. Mr. Walsh said he supports these projects, but cannot support the motion without additional information. There was no further discussion.

The motion carried 7-1-0 (Walsh opposed).

- 15) To hear, consider and adopt a bond resolution as recommended by the Board of Selectmen entitled, “A resolution appropriating \$1,923,000 for the costs of the tidegates repair and replacement project and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation”. – 20 YEARS (***requires RTM approval***)

Ms. Charlton made a motion to amend the resolution to remove the wording, “and/or Clean Water Fund obligations” and put Item 15 before the BOF. Mr. Mitola seconded the amendment which carried unanimously.

The backup is on page 232. Tide gates will be replaced by the Engineering department and maintained by the Conservation department. There are 36 tide gates within the Town; 30 have been elevated and six have been left because they are not working and need to be dug out. It is a robust budget for the next three years: \$893,000 – 2025, \$836,000 – 2026, and \$217,000 – 2027. Currently, there are no grants available, but the Town is always looking for any. Mr. Walsh requested a breakdown of funds the Town has requested for these projects.

The motion carried unanimously.

- 16) To hear, consider and adopt a bond resolution as recommended by the Board of Selectmen entitled, “A resolution appropriating \$3,770,000 for the costs of traffic signal improvement project and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation”. – 20 YEARS (***requires RTM approval***)

Mr. Mitola made a motion to put Item 16 before the BOF. Ms. Ruggiero seconded the motion.

Ms. Charlton made a motion to amend the resolution to remove the wording, “and/or Clean Water Fund obligations”. Mr. Testani seconded the amendment which carried unanimously.

The backup for this Item is on page 256. This is another three-year request (2025-2027) initially through ARPA funding that was recommended by the consultant. Traffic lights will have a backup battery system. Every light in Town will be affected by this program.

The motion carried 7-0-0 (Shane Pendley was out of the room at the time of the vote).

- 17) To hear, consider and adopt a bond resolution as recommended by the Board of Selectmen entitled, “A resolution appropriating \$4,760,000 for the costs of sidewalk accessibility upgrades project and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation”. – 20 YEARS (***requires RTM approval***)

Ms. Ruggiero made a motion to put Item 17 before the BOF. Kevin Starke seconded the motion.

Ms. Charlton made a motion to amend the resolution to remove the wording, “and/or Clean Water Fund obligations”. Ms. Ruggiero seconded the amendment which carried 7-0-0. (Mr. Pendley was out of the room at the time of the vote).

The backup is on page 263. The sidewalk evaluation is a prioritized program and the needs have been put into the budget. Sidewalks must be ADA compliant and must be met with the newly paved roads. This program will also be for three years – 2025-2027 and then again in 2028 and 2029.

The motion carried 7-0-0 (Mr. Pendley was out of the room at the time of the vote).

- 18) To hear, consider and adopt a bond resolution as recommended by the Board of Selectmen entitled, “A resolution appropriating \$4,921,761 for the costs of the roadway accessibility upgrades project and authorizing the issuance of bonds and/or Clean Water Fund obligations to finance such appropriation”. – 20 YEARS (*requires RTM approval*)

Ms. Charlton made a motion to amend the resolution to remove the wording, “and/or Clean Water Fund obligations”. Ms. Ruggiero seconded the amendment which carried unanimously.

Mr. Mitola made a motion to put Item 18 before the BOF. Ms. Ruggiero seconded the motion.

This is also a three-year program: \$1,776,956 -2025, \$1,649,138 -2026, \$1,495,670 -2027. In the third year of the program, the expenses are down. This plan also follows the increase in asphalt pricing. There was a discussion about the ARPA funds that included Rooster River.

Mr. Testani made a motion to postpone this item until the May 9, 2024 meeting. Mr. Mitola seconded the motion which carried unanimously.

- 19) To hear, consider and act upon the draft minutes of March 5, 2024

Mr. Mitola made a motion to approve the minutes of March 5, 2024 as written. Ms. Ruggiero seconded the motion which carried unanimously.

- 20) To hear committee updates
There were no committee updates.

- 21) To hear, consider and act upon any communications
There were no communications.

- 22) Adjourn
Ms. Ruggiero made a motion to adjourn. Mr. Testani seconded the motion which carried unanimously.

The meeting adjourned at 10:47 pm.

Respectfully submitted,

Pru O'Brien
Recording Secretary