

Town of New Fairfield
4 Brush Hill Road
New Fairfield, CT 06812

AGENDA
BOARD OF FINANCE
REGULAR MEETING
WEDNESDAY, July 21, 2021
7:30 PM
VIRTUAL MEETING VIA ZOOM
Meeting Code: <https://zoom.us/j/96086823039>
Or dial in phone: (929) 205-6099

1. Call to order
2. Pledge of Allegiance
3. Appointments
4. Correspondence/Announcements
5. Public Comment
6. Approval of Minutes – June 16, 2021 regular meeting
7. Budget Transfers
8. Discuss and possible vote tax collector’s salary increase funding source - FY2021/22
9. Update - Medical Plan’s prescription drug rebate sources
10. Update - Preliminary Budget Surplus FY2020/21
11. Discuss and possible vote on Fraud Policy
12. ONGOING UPDATES
 - a. Medical update
 - b. Legal update
 - c. Year to date expenses review
 - d. Current year revenue
 - e. Cap&Non (detail: Bridges & Drainage, and Town Properties)
13. Public Comment
14. Future Agenda items
15. Board Member Comments
16. Adjournment

Town of New Fairfield Summary of Transfers
Fiscal Year 2020/2021

Intra-Departmental Transfers

			Final Approval
<u>\$'s</u>	<u>Transfer From:</u>	<u>Transfer To:</u>	
150.00	1-4215 / 610.00	1-4215 / 660.00	7/23/20
1,375.00	1-4151 / 610.00	1-4151 / 336.00	7/23/20
5,000.00	4160 / 260.00	4160 / 130.01	8/27/20
250.00	001-4162-0004-000 / 313.00	001-4162-0000-000 / 312.00	10/8/20
25,000.00	001-4310-0000-000 / 110.00	001-4310-0000-000 / 112.01	11/24/20
3,000.00	001-4161-0000-001 / 332.01	001-4161-0000-004 / 332.01	11/24/20
2,500.00	001-4161-0000-002 / 332.02		
2,000.00	001-4161-0000-005 / 332.03		
3,000.00	001-4161-0000-006 / 332.04		
4,500.00	001-4161-0000-007 / 332.05		
7,000.00	001-4161-0000-008 / 332.06		
3,000.00	001-4161-0000-009 / 332.07		
2,431.65	001-4140-0000-000 / 610.00	001-4140-0000-000 / 110.00	11/24/20
2,600.00	001-4120-0000-000 / 110.00	001-4120-0000-000 / 610.00	12/22/20
698.24	001-4161-0000-001 / 332.01	1001-4161-0000-000 / 334.01	1/14/21
4,500.00	001-4610-0000-000 / 230.00	001-4160-0000-000 / 130.01	1/14/21
1,000.00	001-4161-0000-001 / 332.01	001-4161-0000-004 / 332.01	1/28/21
7,000.00	001-4161-0000-003 / 332.01		
1,000.00	001-4161-0000-005 / 332.01		
5,000.00	001-4161-0000-007 / 332.01		
5,000.00	001-4161-0000-008 / 332.01		
1,000.00	001-4161-0000-009 / 332.01		
20,000.00	001-4210-0000-000 / 110.00	001-4210-0001-000 / 130.00	3/25/21
10,000.00	001-4210-0005-000 / 130.00		

Town of New Fairfield Summary of Transfers
Fiscal Year 2020/2021

Final
Approval

Intra-Departmental Transfers

<u>\$s</u>	<u>Transfer From:</u>	<u>\$s</u>	<u>Transfer To:</u>	
800.00	001-4550-0000-000 / 110.00 Library - Salaries	800.00	001-4550-0000-000 / 430.10 Library - Maintenance	4/8/21
5,000.00	001-4161-0000-004 / 332.01 Professional Services-Legal General	5,000.00	001-4161-0000-007 / 332.01 Professional Services-Legal Zoning	4/8/21
2,500.00	001-4220-0000-000 / 423.01 Fire Companies-Contracted Services	12,500.00	001-4220-0001-000 / 430.09 Fire Companies-Maint. & Repairs	4/8/21
10,000.00	001-4220-0000-000 / 322.00 Fire Companies-Education & Training			
500.00	001-4110-0000-000 / 320.00 BOS - Cable Broadcasting Expense	500.00	001-4110-0000-000 / 310.00 BOS - Examine Land Records	5/26/21
30,000.00	001-4210-0000-000 / 110.00 Police - Salaries	30,000.00	001-4210-0001-000 / 317.01 Police - Resident Sergeant OT	5/26/21
10,000.00	001-4310-0000-000 / 441.00 Public Works - Equipment Lease	10,000.00	001-4310-0000-000 / 130.00 Public Works - Overtime	5/26/21
4,000.00	001-4310-0000-000 / 291.00 Public Works - Uniforms	4,000.00	001-4310-0000-000 / 423.00 Public Works - Contracted Services	6/10/21
21,700.00	001-4310-0002-000 / 610.01 Public Works - Highways & Streets M&S	21,700.00	001-4310-0000-000 / 451.00 Public Works - Road Repair	6/10/21
3,000.00	001-4220-0001-000 / 610.03 FD - Co's Supplies & Equipment	3,000.00	001-4220-0000-000 / 290.01 FD - Physicals	6/10/21
2,000.00	001-4220-0005-000 / 610.01 FD - Portable Equipment	3,500.00	001-4220-0000-000 / 630.00 FD - Technology	6/10/21
1,500.00	001-4220-0000-000 / 322.00 FD - Education & Training			
6,100.00	001-4310-0000-000 / 421.01 Public Works - Disposal of Waste	6,400.00	001-4310-0000-000 / 423 Public Works - Contracted Services	6/24/21
300.00	001-4310-0004-000 / 610.01 Public Works - Safety Committee M&S			

Town of New Fairfield Summary of Transfers
Fiscal Year 2020/2021

Final
Approval

Inter-Departmental Transfers

<u>\$'s</u>	<u>Transfer From:</u>	<u>\$'s</u>	<u>Transfer To:</u>	
50,000.00	E25301	50,000.00	E25321	12/15/20
	Municipal Water System Fund 215 Balance		General Fund - Unreserved	
8,000.00	001-4160-0000-000 / 140.00	6,000.00	001-4140-0000-000 / 110.00	2/17/21
	Unclassified P&B-Salary Adjustments	2,000.00	001-4140-0000-000 / 610.00	
			Registrar of Voters-Salaries	
			Registrar of Voters-M&S	
40,000.00	001-4210-0000-000 / 110.00	75,000.00	001-4310-0000-000 / 112.01	2/17/21
	Police - Salaries		Public Works - Town Engineer	
35,000.00	001-4210-0005-000 / 130.00			
	Police - SRO Overtime			
25,000.00	001-4160-0000-000 / 140.00	10,000.00	001-4215-0000-000 / 110.00	3/31/21
	Unclassified P&B-Salary Adjustments	5,000.00	001-4215-0000-000 / 112.00	
		10,000.00	001-4215-0000-000 / 130.00	
			Communication Center - Overtime	
15,000.00	001-4195-0000-000 / 626.00	40,000.00	001-4161-0000-004 / 332.01	3/31/21
10,000.00	001-4160-0000-000 / 250.00		Professional Services-Legal General	
	Payroll & Benefit-Unemployment			
10,000.00	001-4160-0000-000 / 260.00			
	Payroll & Benefit-Workers Comp.			
5,000.00	001-4162-0004-000 / 313.00			
	Intergovernmental Agency-CCM			

**Town of New Fairfield Summary of Transfers
Fiscal Year 2020/2021**

Final
Approval

Additional Appropriation - No Town Meeting Required

<u>\$'s</u>	<u>Transfer From:</u>	<u>\$'s</u>	<u>Transfer To:</u>		
575,171.90	E25321	625,540.89	306-4600-0000-000 / 712.00	COVID-19 & Special Education	10/21/20
50,368.99	E25321				
597,828.43	E25321	225,000.00	301-4150-0000-000 / 700.04	Cap & Non - Boat Dock Replacement Lock Box	10/7/20
25,199.47	E25321	215,000.00	301-4330-0000-000 / 742.03	Cap & Non - Public Works Truck & Equipment	
		70,000.00	301-4330-0001-000 / 742.04	Cap & Non - Bridge & Drainage - Sewer Study	
		56,127.90	001-4310-0000-000 / 451.00	Public Works - Road Repair	
		40,000.00	301-4153-0000-000 / 337.01	Cap & Non - Revaluation	
		16,900.00	301-4192-0000-000 / 700.05	Cap & Non - Zoning Regulations Maintenance	
225,000.00	E25321	225,000.00	301-4340-0000-000 / 700.14	Cap & Non - Town Properties Capital	11/18/20
200,000.00	E25321	200,000.00	301-4410-0000-000 / 742.07	Cap & Non - Health Department (COVID)	12/16/20

Additional Appropriation - Town Meeting Required

<u>\$'s</u>	<u>Transfer From:</u>	<u>\$'s</u>	<u>Transfer To:</u>		

Unassigned General Fund Balance

	<u>UGF</u>	<u>Balance</u>	<u>Expenditures</u>	<u>Percentage</u>
As at June 30, 2020		\$ 10,849,880	\$ 54,954,494	19.74%
Appropriated FY 19/20 Town Surplus		(623,028)		
Appropriated FY 19/20 BOE Surplus		(625,541)		
Appropriated to Boat Dock replacement Fund		(225,000)		
Appropriated to Health Department (COVID)		(200,000)		
Transferred in from Water System Fund		50,000		
		\$ 9,226,311	\$ 54,954,494	16.79%
Budgeted Increase for FY 20/21			\$ 519,629	
<u>Estimated FY 20/21 Surplus</u>				
Revenue Surplus		\$ 1,094,000		
Expenditure Surplus		\$ 304,000	\$ (304,000)	
Total Estimated FY 20/21 Surplus		\$ 1,398,000		
Estimated as at June 30, 2021		\$ 10,624,311	\$ 55,170,123	19.26%
Budgeted Increase for FY 21/22			\$ 2,186,097	
		\$ 10,624,311	\$ 57,356,220	18.52%
Use of FY 20/21 Surplus for FY 21/22 Items		\$ (910,000)	\$ 910,000	
Estimated as at June 30, 2022		\$ 9,714,311	\$ 58,266,220	16.67%

Town of New Fairfield
Date of Version: March 31, 2021

Title: **Fraud Policy and Procedures** Adopted by BOS date

Section: **Fraud Policy** Adopted by BOF date

I. **PURPOSE AND SCOPE:**

Fraud Policy and Procedures were created

- To establish policy and procedures for identifying acts that are considered to be fraudulent, describing the steps to be taken when fraud or other related dishonest activities are suspected, and providing procedures to follow in accounting for missing funds, restitution and recoveries;
- To strengthen the public's confidence in the integrity of municipal government employees by establishing a formal process for reporting investigating, and resolving cases of alleged fraud and abuse;
- To raise the awareness of municipal officials/employees to integrity-related issues by initiating integrity-related programs and policies throughout Town Departments; and,
- To provide guidance and assistance to Town Department heads concerning recommendations for specific integrity-related issues that emphasize prevention, detection and correction of fraud, corruption, and abuse within their organizations.

The Town of New Fairfield is committed to protecting its assets against the risk of loss or misuse. Accordingly, it is the policy of the Town to identify and promptly investigate any possibility of alleged fraudulent or related dishonest activities against the Town and, when appropriate, to pursue legal remedies available under the law.

Definition of Terms

Fraud is understood to mean a deliberate course of action which results in the obtaining of money, property or an advantage to which the recipient or recipients would not normally be entitled. This would include but not be limited to:

- Theft, misuse, or diversion of money, equipment and/or materials;
- Illegitimate Worker's Compensation claim;
- Intentional failure to report damage;
- Intentional failure to provide product or services that are a part of your job;
- Intentional misrepresentation of Town's or governmental policies;
- Payroll falsification (theft of time);
- Misuse of town credit including credit cards and other forms of credit.

EXAMPLES OF FRAUD INCLUDE, BUT ARE NOT LIMITED TO:

- a. A claim for reimbursement of expenses that are not job-related or authorized by the current bargaining agreement.
- b. Forgery or unauthorized alteration or use of documents (checks, time sheets, independent contractor agreements, credit cards, purchase orders, budgets, etc.).
- c. Misappropriation of Town assets (funds, securities, supplies; furniture, equipment, etc.).
- d. Improprieties in the handling or reporting of money transactions.
- e. Authorizing or receiving payment for goods not received or services not performed.

- f. Computer-related activity involving unauthorized alteration, destruction, forgery, or manipulation of data or misappropriation of Town-owned software.
- g. Misrepresentation of information on documents.
- h. Any alleged violation of Federal, State, or Local laws including but not limited to dishonest activities, deceit, misrepresentation, theft, extortion, or fraud.

Abuse the includes the exploitation of authority beyond limits of the law for personal advantage.

Management - In this context, "management" refers to any administrator, manager, director, supervisor, or other individual who manages or supervises funds, persons or other resources.

II. **POLICY:**

It is the Town's intent to fully investigate any suspected acts of fraud, misappropriation, or other irregularity or breach. An objective and impartial investigation will be conducted regardless of the position, title, and length of service or relationship with the Town of any party who might be or become involved in or becomes the subject of such investigation.

Each department of the Town is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations, and other irregularities. The details of that system should be memorialized in a writing submitted to and approved by the Board of Selectman.

The First Selectman in conjunction with the Board of Selectmen will have the primary responsibility for the investigation of all activity as defined in this policy and for promptly notifying in a timely manner the Board of Finance and Town Treasurer. This includes the assistance of law enforcement and other professionals as determined necessary.

In the event that the alleged fraud reasonably implicates the First Selectman, all duties set forth herein shall revert to the remaining Selectmen working jointly.

In the event that the alleged fraud reasonably implicates any party or parties other than the First Selectman delineated herein, this procedure should be implemented as written, but with the exclusion of said party or parties.

Employees will be granted "whistle-blower protection" as defined by Connecticut law when acting in accordance with this policy. For purposes of this policy, a "whistle-blower" is defined as any person who is acting in accordance with this policy and is not an offender, a conspirator or co-conspirator in any actions in contravention of this policy and, upon becoming aware or developing reasonable suspicion of possible violations of this policy, immediately fully notifies the appropriate authority as delineated herein.

Whistle-blower protection does not apply when the would-be whistle-blower is reasonably suspected of either being the offender and/or a co-conspirator, or having had knowledge of the offense and failing to promptly notify the proper authorities as set forth herein.

Violations of the whistle-blower protection will result in discipline up to and including dismissal unless the violation is the result of a reasonable belief that the whistle-blower may be or may have been an offender, co-conspirator or might otherwise have been involved in or related to or had undisclosed knowledge of the fraudulent activity.

Upon learning of a problem relating to fraud or suspected fraud, the Board of Selectman shall promptly notify the Board of Finance and Town Treasurer of the issue and shall continue to brief them on the ongoing status of the matter and/or investigation, until it is fully resolved.

Upon conclusion of the investigation, the results will be reported to the Board of Selectmen, the Town Treasurer and the Board of Finance.

Following review of investigation results, the First Selectman, with the advise and consent of the Board of Selectman, shall take appropriate action regarding employee misconduct. Disciplinary action can include, among other things, termination, and referral of the case to the State's Attorney for possible prosecution. Any disposition of the matter shall be promptly reported to the Board of Finance and Town Treasurer.

The Town must pursue every reasonable resource, including court ordered restitution, to obtain recovery of Town losses from the offender, or other appropriate sources.

III. PROCEDURES:

If there is reason to suspect that a fraud has occurred it should be reported to the First Selectman who will notify other appropriate parties, which shall include Town Counsel, The Board of Selectman, the town Treasurer and the Board of Finance.

Except as otherwise stated herein, the alleged fraud or audit investigation shall not be discussed with the media by any person other than the First Selectman or designee.

Management (Department Head) Responsibilities

Management is responsible for being alert to, and reporting actual or suspected fraudulent or related dishonest activities in their areas of responsibility. Each manager should be familiar with the types of improprieties that might occur in his or her area and be alert for any indication that improper activity, misappropriation, or dishonest activity is or was in existence in his or her area.

When an improper activity is detected or suspected, management should determine whether an error or mistake has occurred or if there may be dishonest or fraudulent activity and, regardless of his or her conclusion, should immediately report the matter to the First Selectman.

If management determines a suspected activity may involve fraud or related dishonest activity, management shall immediately report this, in writing and in person to the First Selectman.

Management shall NOT—

- Attempt to conduct individual investigations, interviews, or interrogations;
- Make contact (unless requested by the First Selectman) with the suspected individual to determine facts or demand restitution;
- Discuss the case, facts, suspicions, or allegations with anyone other than the First Selectman, unless specifically directed to do so, in writing, by the First Selectman or designee;
- Make unfounded accusations;
- Alert suspected individuals that an investigation is underway;
- Make statements that could lead to claims of false accusations or other offenses.

Questions for town attorney:

1. New definition of "abuse" – Does that work or are we better without it?
2. I've removed the detailed paragraph regarding whistleblowers. Now that it's gone, would you leave the following paragraph in or remove it?

"Violations of the whistle-blower protection will result in discipline up to and including dismissal unless the violation is the result of a reasonable belief that the whistle-blower may be or may have been an offender, co-conspirator or might otherwise have been involved in or related to or had undisclosed knowledge of the fraudulent activity."

"

**TOWN OF NEW FAIRFIELD
INSURANCE RESERVE FUND - TOWN & BOE**

	ACTUAL @ 5/31/2021		YEAR TO DATE TOTAL	FISCAL 20/21 YEAR END PROJECTION
	TOWN	BOE		
REVENUES:				
Transfer from General Fund			5,618,400.00	6,129,200
EE Contributions	84,753.48	1,025,037.34	1,109,790.82	1,299,787
			6,728,190.82	7,428,987
EXPENDITURES:				
Claims Paid	528,796.91	4,759,172.19	5,287,969.10	5,901,217
Prescription drug rebate			(285,521.91)	(285,521)
Premiums Paid-Anthem	59,936.33	539,427.01	599,363.34	653,851
Premiums Paid-Teamsters	370,022.40	0.00	370,022.40	403,661
Premiums Paid-Hartford	12,416.71	117,881.97	130,298.68	156,358
Contributions to H.S.A.	32,814.44	606,064.80	638,879.24	638,879
Affordable Care Act fees	139.70	1,889.76	2,029.46	2,029
Other	1,394.00	2,540.00	3,934.00	11,000
Employee Assistance Program	586.28	5,276.50	5,862.78	6,396
	1,006,106.77	6,032,252.23	6,752,837.09	7,487,870
			Revenues less Expenditures	(24,646.27)
				(58,883)
Beginning Fund Balance			2,196,548.07	2,196,548
Reserve for IBNR increase			-	-
TOTAL Fund Balance			2,171,901.80	2,137,665

**TOWN OF NEW FAIRFIELD
INSURANCE RESERVE FUND
Fiscal 2021**

<u>Fund #601</u>	<u>BALANCE</u>	<u>BALANCE</u>
	<u>6/30/2020</u>	<u>5/31/2021</u>
ASSETS		
Cash - Medical Fund	207,956.42	1,084,218.53
Due From General Fund	1,896,448.89	1,549,921.67
Due from Preschool	807.91	807.91
Prepaid Expense	637,000.00	0.00
Due from Blue Cross	48,887.03	0.00
Accounts Receivable	7,684.77	0.00
ASSETS	<u>2,798,785.02</u>	<u>2,634,948.11</u>
LIABILITIES		
Claims Payable	217,467.46	104,046.31
Accounts Payable	13,335.32	0.00
Deferred Revenue-EE contributions	12,434.17	0.00
Reserve for IBNR	359,000.00	359,000.00
LIABILITIES	<u>602,236.95</u>	<u>463,046.31</u>
FUND BALANCE		
Fund Balance - Medical	2,196,548.07	2,171,901.80
FUND BALANCE	<u>2,196,548.07</u>	<u>2,171,901.80</u>
TOTAL LIAB. & FUND BALANCE	<u>2,798,785.02</u>	<u>2,634,948.11</u>
REVENUES		
Employee Contributions	1,270,653.83	1,110,485.22
REVENUES	<u>1,270,653.83</u>	<u>1,110,485.22</u>
EXPENDITURES		
Claims	5,910,939.30	5,002,447.19
Claims Admin. & premiums	1,044,244.68	1,099,684.42
Increase/Decrease in IBNR Reserve	(88,000.00)	0.00
Contributions to H.S.A.	646,867.86	638,879.24
Other	2,855.90	6,657.86
Employee Assistance Program	6,395.76	5,862.78
EXPENDITURES	<u>7,523,303.50</u>	<u>6,753,531.49</u>
Operating Transfers In	6,000,000.00	5,618,400.00
Transfer Out to OPEB Trust	(31,980.00)	0.00
EXCESS OF REVENUES OVER EXPENDITURES & OPER TRANSFERS	<u>(284,629.67)</u>	<u>(24,646.27)</u>
BEGINNING FUND BALANCE	2,481,177.74	2,196,548.07
ENDING FUND BALANCE	<u>2,196,548.07</u>	<u>2,171,901.80</u>

*Town of New Fairfield
Finance Department
Legal Matters - May / June
July 7, 2021*

Breakdown by Category



Taxation/Assessment	\$ 7,500	\$ (2,500)	\$ 4,215	\$ 785
Labor	\$ 35,000	\$ (7,000)	\$ 19,049	\$ 8,951
General Counsel	\$ 35,000	\$ 78,407	\$ 97,572	\$ 15,835
Health/Enforcement	\$ 7,000	\$ (3,000)	\$ 1,925	\$ 2,075
Land Use - Miscellaneous	\$ 5,000	\$ (4,698)	\$ 186	\$ 116
Planning	\$ 5,000	\$ (3,000)	\$ 823	\$ 1,178
Zoning	\$ 15,000	\$ (2,907)	\$ 12,093	\$ -
Zoning Board of Appeals	\$ 15,000	\$ (12,000)	\$ 998	\$ 2,003
Inlands/Wetlands	\$ 5,000	\$ (4,000)	\$ -	\$ 1,000
TOTAL	<u>\$ 129,500</u>	<u>\$ 39,302</u>	<u>\$ -</u>	<u>\$ 136,859</u>
				<u>\$ 31,942</u>

Available Balance \$ 31,942

**Town of New Fairfield
Finance Department
Legal Matters - May / June
July 7, 2021**

General Counsel/Other Legal Fees

141610000004 - 332.01

Cohen and Wolf, P.C.

07	20	DLG					\$	1,855.00	General Representation
07	20	JAB					\$	580.00	Board of Firemans Permit Examiners
08	20	JAB					\$	520.00	Board of Firemans Permit Examiners
09	20	JAB					\$	1,260.00	Board of Firemans Permit Examiners
08	20	DLG					\$	5,737.50	General Representation
09	20	DLG					\$	8,302.50	General Representation
09	20	LCC					\$	(4,785.00)	Transfer to Labor
10	20	LCC					\$	(1,430.00)	Transfer to Labor
11	20	LCC					\$	(742.50)	Transfer to Labor
10	20	DLG					\$	8,777.50	General Representation
11	20	DLG					\$	10,175.00	General Representation
12	20	DLG					\$	5,675.00	General Representation
01	21	DLG					\$	6,090.00	General Representation
02	21	DLG					\$	7,000.00	General Representation
03	21	DLG					\$	6,457.50	General Representation
05	21	DLG					\$	1,767.50	General Representation
08	20	DAB					\$	4,801.87	PURA Investigation into EDC
09	20	DAB					\$	927.50	PURA Investigation into EDC
10	20	DAB					\$	5,069.00	PURA Investigation into EDC
11	20	DAB					\$	2,721.00	PURA Investigation into EDC
11	20	DAB					\$	6,000.00	PURA Investigation into EDC
12	20	DAB					\$	9,236.50	PURA Investigation into EDC
01	21	DAB					\$	4,049.00	PURA Investigation into EDC
02	21	DAB					\$	2,913.00	PURA Investigation into EDC
03	21	DAB					\$	861.50	PURA Investigation into EDC
03	21	DAB					\$	1,905.00	PURA Investigation into EDC
11	20	DMC					\$	300.00	NFVFD vs. Saalbon
11	20	AC					\$	238.50	Loancare vs. Estate of Carol Murphy Foreclosure
01	21	DLG					\$	1,309.00	Insurance

Total General Counsel \$ 97,571.87

Taxation / Assessment Legal Fees

141610000002 - 332.01

07	20	JAB					\$	140.00	Stop & Shop Tax Appeal
08	20	JAB					\$	1,680.00	Stop & Shop Tax Appeal
11	20	JAB					\$	1,000.00	Stop & Shop Tax Appeal
12	20	JAB					\$	820.00	Stop & Shop Tax Appeal
12	20	JAB					\$	140.00	FirstLight CT Housatonic
01	21	JAB					\$	260.00	FirstLight CT Housatonic
03	21	JAB					\$	175.00	Assessment / Address

Total Taxation/Assessment Legal Fees \$ 4,215.00

Legal Fees - Land Use Miscellaneous

02	21							186.00	JTM Title Service
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TOTAL LAND USE - MISCELLANEOUS \$ 186.00

Legal Fees - Health Code Enforcement

Cohen & Wolf

09	20	JAB							Review Executive Orders
10	20	JAB					\$	682.50	Review Executive Orders
02	21	DLG					\$	1,242.50	Insurance 60 Saw Mill Road

**Town of New Fairfield
Finance Department
Legal Matters - May / June
July 7, 2021**

Legal Fees - Planning

Halloran & Sage

Month	Year	Case No.	Fee	Description
08	20	NRM	\$ 402.50	Planning Commission
09	20	NRM	\$ 52.50	Planning Commission
10	20	NRM	\$ 140.00	Planning Commission
11	20	NRM	\$ 52.50	Planning Commission
05	21	NRM	\$ 175.00	Planning Commission

Total Planning Legal Fees \$ 822.50

Legal Fees - Zoning Enforcement

0014161000007 - 332.01

Cohen & Wolf

Month	Year	Case No.	Fee	Description
8	20	NRM	490.00	Zoning Issues
9	20	NRM	210.00	Zoning Issues
10	20	NRM	262.50	Zoning Issues
11	20	NRM	612.50	Zoning Issues
01	21	NRM	507.50	Zoning Issues
12	20	NRM	455.00	Zoning Issues
01	21	AC	530.00	60 Saw Mill Cease & Desist
02	21	AC	185.50	60 Saw Mill Cease & Desist
03	21	AC	1,872.50	60 Saw Mill Cease & Desist
04	21	AC	795.00	60 Saw Mill Cease & Desist
05	21	AC	1,033.50	60 Saw Mill Cease & Desist
01	21	NRM	1,219.00	Zoning Issues
02	21	NRM	1,872.50	Zoning Issues
03	21	NRM	1,487.50	Zoning Issues
05	21	NRM	560.00	Zoning Issues

Total Zoning Legal Fees \$ 12,093.00

Legal Fees - Zoning Board of Appeals

4161-332-0000-008

Cohen & Wolf

Month	Year	Case No.	Fee	Description
11	20	NRM	535.00	ZBA Matters
12	20	NRM	472.50	ZBA Matters

Total Zoning Board of Appeals Legal Fees \$ 997.50

Legal Fees - Inlands/Wetlands

4161-332-0000-009

Month	Year	Case No.	Fee	Description

Legal Fees - Labor

0014161000003 - 332.01

Cohen & Wolf

Month	Year	Case No.	Fee	Description
09	20	LCC	\$ 4,785.00	Labor Matters
10	20	LCC	\$ 1,430.00	Labor Matters
11	20	LCC	\$ 742.50	Labor Matters
12	20	LCC	\$ 595.00	Labor Matters
01	21	LCC	\$ 3,747.50	Labor Matters
02	21	LCC	\$ 2,207.75	Labor Matters
03	21	LCC	\$ 577.50	Labor Matters
05	21	LCC	\$ 4,963.36	Labor Matters

Total Labor Legal Fees \$ 19,048.61

CAPITAL & NONRECURRING ACCOUNT

Account #'s	Name	Balance	Budget	Available	Transfers	Expenses	Balance	Encumbered	Balance
		July 1, 2020	FY 20-21	FY 20-21		6/30/2021	6/30/2021	6/30/2021	
301-4110-0000-000 / 000.00	Lake Studies	25,733.04		25,733.04		3,998.00	21,735.04		21,735.04
301-4150-0000-000 / 700.04	Boat Dock Replacement Lock Box	405,355.43		405,355.43	339,350.00	708,896.25	35,809.18		35,809.18
301-4153-0000-000 / 337.01	Revaluation	47,308.81		47,308.81	40,000.00	2,750.00	84,558.81	84,558.81	-
301-4164-0001-000 / 740.02	Business Machines & Equip.	13,108.79	10,900.00	24,008.79		19,995.00	4,013.79		4,013.79
301-4192-0000-000 / 700.05	Zoning Regulations Maintenance	22,700.00	13,100.00	35,800.00	16,900.00		52,700.00		52,700.00
301-4210-0000-000 / 742.02	Police Cars & Equipment	131.28	1,750.00	1,881.28		1,570.00	311.28		311.28
301-4220-0000-000 / 700.14	Fire Co.	33,882.88	428,016.00	461,898.88		416,734.35	45,164.53	363.00	44,801.53
301-4220-0001-000 / 700.14	Paramedic Capital	21,383.79		21,383.79			21,383.79		21,383.79
301-4290-0000-000 / 740.05	Emergency Planning Capital	6,225.94	7,500.00	13,725.94		3,444.50	10,281.44	1,842.30	10,281.44
301-4295-0000-000 / 700.14	Animal Control	17,725.00	37,275.00	55,000.00		37,284.39	17,715.61	1,842.30	15,873.31
301-4330-0000-000 / 742.03	Public Works Trucks & Equip.	26,537.34	42,000.00	68,537.34	215,000.00	30,607.31	252,930.03	206,430.91	46,499.12
301-4330-0001-000 / 742.04	Bridge & Drainage	712,752.18		712,752.18	71,884.36	366,496.88	418,139.66	53,546.50	364,593.16
301-4330-0002-000 / 742.05	Musket Ridge Bridge	(1,874.69)		(1,874.69)			(1,874.69)		(1,874.69)
301-4340-0003-000 / 700.09	Police Dept. Oil Tank R&R	3,831.01		3,831.01		1,073.47	2,757.54	1.00	2,756.54
301-4340-0000-000 / 700.14	Town Properties Capital	196,320.52	52,500.00	248,820.52	225,000.00	55,383.86	418,436.66	245,012.90	173,423.76
301-4340-0002-000 / 700.14	Town Properties-Furniture	2,664.03	3,500.00	6,164.03		2,570.56	3,593.47		3,593.47
301-4410-0000-000 / 742.07	Health Department (COVID)				200,000.00			4,786.49	123,995.41
301-4510-0000-000 / 700.14	Recreation Capital	120,067.47		120,067.47		71,218.10	128,781.90	3,705.52	113,198.45
301-4550-0000-000 / 457.00	Library Renovations	46,789.65		46,789.65		3,163.50	116,903.97		79,474.99
301-4900-0000-000 / 002.11	BOE Capital	-		-		(32,685.34)	79,474.99		-
301-4900-0000-000 / 003.11	Fire Co. Reserve	-	152,459.00	152,459.00	(152,459.00)		-		-
Appropriated Fund Balance		1,700,642.47	749,000.00	2,449,642.47	955,675.36	1,692,500.83	1,712,817.00	600,247.43	1,112,569.57
Unappropriated Fund Balance:									
			\$61,105.81						

BRIDGE and DRAINAGE

Current Year	Town Wide Drainage Brush Drive	Sewer Study	Columbia Drive Bridge	Bear Mountain Bridge	Pedestrian Safety Projects	Yale Hudson Spillway	Replace Sawmill Bridge	Candle Wood Corners	Bridges Under 20' Inspection	Bigelow Road Realign	Warwick Bridge Rehab.	Street Scope	Total
Carryover	120,000.00		95,000.00	106,000.00	44,793.65	119,200.00	92,728.85	39,765.42	20,000.00	6,000.00	56,000.00	13,264.26	712,752.18
Transfers Per BOF 10/7/20		70,000.00											70,000.00
Expenditures													
Town Engineer													
PO #20000115 - John M Farnsworth	(2,500.00)						(5,344.68)						(5,344.68)
PO #21000480 - M. J. Mazzucco, P.C. - Hudson													(2,500.00)
PO #21000481 - M. J. Mazzucco, P.C. - Brush	(3,600.00)						(7,902.95)						(3,100.00)
PO #00265685 - WMC Consulting Engineers													(3,600.00)
PO #21000493 - WMC Consulting-TH Crosswalk													(7,902.95)
PO # 21000494 - WMC Consulting-Bridge Inspec.													(3,000.00)
PO # 21000495 - WMC Consulting-Warwick Bridge													(3,985.00)
PO # 21000556 - BMP Construction-Brush Drive													(1,500.00)
PO # 21000496 - BMP Construction-Yale Drive	(99,937.60)												(99,937.60)
PO #21000604 - Doms Garden Center													(397.50)
PO #21000653 - Timberwolf													(622.77)
PO #21000594 - MCVAC Environmental													(2,900.00)
PO #21000606 - BMP Construction													(31,500.00)
PO #21000607 - BMP Construction													(27,126.51)
PO #21000673 - BPM Construction													(8,908.91)
PO 21000608 - Tata & Howard, Inc.													(303.00)
PO # 21000578 - Eagle Flag of America													(306.40)
PO #21000632 - Eagle Fence													(470.80)
PO #21000633 - Eagle Fence													(9,890.00)
PO #21000534 - Eagle Fence													(9,890.00)
PO #21000694 - Eagle Fence													(6,990.00)
PO #21000695 - Eagle Fence													(9,850.00)
Encumbered													(7,575.00)
PO #21000490 - Signworld America													(306.40)
PO # 21000493 - WMC Consulting-Bridge Inspec.													(600.00)
PO # 21000494 - WMC Consulting-TH Crosswalk													(15.00)
PO #00265685 - WMC Consulting Engineers													(2,000.00)
PO #0030800 - New England Infrastructure													(4.00)
PO #21000604 - Doms Garden Center													(377.23)
PO 21000608 - Tata & Howard, Inc.													(50,550.27)
PO # 21000555 - BMP Construction-Yale Drive													(99,806.03)
Offsetting Revenues Received													2,044.36
Balance	13,962.40	200.00	27,821.09	106,000.00	39,793.65	15,896.47	81,361.58	39,765.42	16,000.00	6,000.00	9,545.49	8,147.06	364,593.16

TOWN PROPERTIES CAPITAL BUDGET

Current Year	Building Repair	Replace HVAC Items SC & Annex	STEAP Town Hall Annex	Conf. PD	PW Overhead Doors	Ped. Signage	Replace Furnace Co. A	PD Cameras	Annex Generator	Interior Painting Annex	Town Hall Septic	Replace Fountain Co. A	Replace Carpet PW	Repair Chimney Town Hall	Closed Projects*	Total
Current Year	63,778.47			1,600.00	20,000.00	5,000.00	45,000.00	4,900.00	460.20	15,000.00	1,800.00	2,500.00	10,000.00	10,000.00	38,781.85	196,320.52
Transfers																
Per BOS 9/24/20	1,600.00														(1,600.00)	-
Per BOS 10/22/20	(9,942.00)														9,942.00	-
Per BOS 11/24/20			225,000.00												(13,415.00)	225,000.00
Per BOS 12/22/20															139.00	-
Per BOS 1/14/21	(139.00)				13,415.00										(2,181.85)	-
Per BOS 3/11/21	2,181.85															-
Per BOS 4/22/21	(6,089.02)	6,089.02														-
Expenditures																
PO #4 - Bob Conley & Son																(4,000.00)
PO #21000489 - Kinsley Power Systems															(21,585.00)	(21,585.00)
PO #21000605 - Norbert E. Mitchell															(139.00)	(139.00)
PO #21000580 - Hearst Media															(271.80)	(271.80)
PO #21000580 - Loureiro Engineering					(9,000.00)										(9,000.00)	(9,000.00)
PO #21000584 - Mulvaney Mechanical									(401.39)						(10,799.65)	(10,799.65)
PO #21000677 - Global Industries															(401.39)	(401.39)
PO #21000713 - Tracy Floors															(5,776.00)	(5,776.00)
Encumbered																
PO #30449 - Safety Marking Inc.											(1,800.00)				(1,800.00)	(1,800.00)
PO #4 - Bob Conley & Son										(6,600.00)					(6,600.00)	(6,600.00)
PO #21000580 - Loureiro Engineering			(187,000.00)												(187,000.00)	(187,000.00)
PO #21000642 - Overhead Door Co		(6,089.00)			(46,934.90)										(46,934.90)	(46,934.90)
PO #21000714 - Tucker Mechanics															(6,089.00)	(6,089.00)
Balance	67,390.30	0.02	28,728.20	1,600.00	6,480.10	5,000.00	45,000.00	4,900.00	58.81	4,400.00	-	2,500.00	4,224.00	10,000.00	(857.65)	173,423.78

* Closed Projects: Town Hall Doors - Co. A Oil Tank Lines \$10,081.00, PW front door \$2,181.85, Bigelow 39 Intersection \$1,600, and Replace Generator PD \$21,585

POWERSCHOOL
 DATE: 07/15/2021
 TIME: 17:41:15

TOWN OF NEW FAIRFIELD
 REVENUE STATUS REPORT

SELECTION CRITERIA: orgn.fund='001' and revldgr.account between 'R3110000' and 'R39000000'

SORTED BY: FUND,1ST SUBTOTAL,ACCOUNT
 TOTALED ON: 1ST SUBTOTAL
 PAGE BREAKS ON:

FUND-001 GENERAL FUND
 1ST SUBTOTAL-R3110000 PROPERTY TAXES

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
R3110001	PROPERTY TAXES	49,227,753.00	20,217.98	.00	49,098,295.72	129,457.28	99.74
R3110002	PROPERTY TAXES - PRIOR	180,000.00	5,476.99	.00	312,335.22	-312,335.22	.00
R3110003	INTEREST LIENS & FEES	470,000.00	4,072.26	.00	164,994.53	15,005.47	91.66
R311003	MOTOR VEHICLE SUPPLEMENT	49,877,753.00	3,935.03	.00	486,861.01	-16,861.01	103.59
TOTAL	PROPERTY TAXES		33,702.26	.00	50,062,486.48	-184,733.48	100.37

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
1ST SUBTOTAL-R3200000 LICENSES & PERMITS							
R3200002	HEALTH	36,000.00	5,000.00	.00	56,025.00	-20,025.00	155.63
R3200003	ZONING BOARD OF APPEALS	8,000.00	516.00	.00	9,804.00	-1,804.00	122.55
R3200004	ZONING	40,000.00	2,990.00	.00	40,084.00	-84.00	100.21
R3200005	BUILDING	185,000.00	25,908.00	.00	374,257.99	-189,257.99	202.30
R3200006	INLAND WETLANDS	7,000.00	504.00	.00	15,242.00	-8,242.00	217.74
R3200007	PLANNING	6,500.00	252.00	.00	6,420.00	-6,420.00	.00
R3200008	ENVIRONMENTAL ENFORCEMEN	2,500.00	100.00	.00	13,578.00	-7,078.00	208.89
R3200009	PUBLIC WORKS FEES	3,000.00	905.00	.00	6,200.00	-3,700.00	248.00
R3200010	FIRE MARSHALL FEES	13,000.00	2,205.00	.00	6,300.00	-3,300.00	210.00
R3200099	OTHER LICENSES & PERMITS	301,000.00	38,380.00	.00	22,435.00	-9,435.00	172.58
TOTAL	LICENSES & PERMITS			.00	550,345.99	-249,345.99	182.84

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
1ST SUBTOTAL-R3300000 GRANTS							
R3300009	VETERANS EXEMPTION	17,000.00	.00	.00	15,779.28	1,220.72	92.82
R3300033	EMERGENCY MGMT PERF GRAN	6,694.00	.00	.00	.00	6,694.00	.00
R3300034	MUNI STABILIZATION GRANT	265,666.00	.00	.00	265,666.00	.00	100.00
R3300058	MUNICIPAL GRF PROGRAM	275,859.00	.00	.00	14,567.82	-14,567.82	.00
R3303001	TOWN AID ROAD	.00	.00	.00	275,197.82	661.18	99.76
R3303007	AID TO ELDERLY RELIEF	.00	.00	.00	1,513.96	-1,513.96	.00
R3303009	JUDICIAL	2,000.00	.00	.00	1,350.00	650.00	67.50
R3303013	PILOT-STATE PROPERTY	3,348.00	.00	.00	3,348.00	.00	100.00
R3303015	MUNICIPAL REVENUE SHARIN	1,149.00	.00	.00	1,149.00	.00	100.00
R3303020	FEMA	79,215.00	.00	.00	29,041.20	-29,041.20	.00
R3303012	LOCIP	.00	.00	.00	78,632.00	583.00	99.26
R3303025	CONTRLLING INT TRNSFR TA	.00	.00	.00	55.85	-55.85	.00
R3305053	EDUCATION ECS	3,481,120.00	.00	.00	3,475,143.00	5,977.00	99.83
R3305056	SPECIAL EDUCATION	200,000.00	.00	.00	529,556.00	-329,556.00	264.78
TOTAL	GRANTS	4,332,051.00	.00	.00	4,690,999.93	-338,948.93	108.29

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
1ST SUBTOTAL-R3400000 LOCAL REVENUES							
R3400001	INTEREST INCOME	400,000.00	.00	.00	80,972.26	319,027.74	20.24
R3402012	SENIOR SERVICES PROGRAMS	28,000.00	1,163.00	.00	3,366.00	24,634.00	12.02
R3404005	TOWN CLERK RECEIPTS	100,000.00	15,896.50	.00	181,296.00	-81,296.00	181.30
R3404999	TOWN ENGINEER	5,000.00	.00	.00	7,390.64	-2,390.64	147.81
R3410199	OTHER LOCAL REVENUES	7,000.00	.00	.00	23,344.75	-16,344.75	333.50
R3415004	REAL ESTATE CONVEYANCE	225,000.00	57,094.75	.00	518,702.52	-293,702.52	230.53
R3416011	TELEPHONE LINE ACCESS	20,000.00	.00	.00	21,645.28	-1,645.28	108.23
R3420009	STUDENT TUITION	370,000.00	.00	.00	454,604.15	-84,604.15	122.87

POWERSCHOOL
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TOWN OF NEW FAIRFIELD
 REVENUE STATUS REPORT

PAGE NUMBER: 2
 REVSTAIL

SELECTION CRITERIA: orgn.fund='001' and revldgr.account between 'R3110000' and 'R390000000'

SORTED BY: FUND,1ST SUBTOTAL,ACCOUNT
 TOTALED ON: 1ST SUBTOTAL
 PAGE BREAKS ON:

FUND-001 GENERAL FUND
 1ST SUBTOTAL-R3400000 LOCAL REVENUES

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
R3421010	SALE OF EQUIPMENT	.00	.00	.00	150,850.00	-150,850.00	.00
R3422006	POLICE PRIVATE DUTY	20,000.00	712.50	.00	26,582.50	-6,582.50	137.91
R3422007	EMS/PARAMEDIC BILLING	300,000.00	.00	.00	207,177.65	92,822.35	69.06
	TOTAL LOCAL REVENUES	1,475,000.00	74,866.75	.00	1,675,931.75	-200,931.75	113.62
	TOTAL REPORT	55,985,804.00	146,949.01	.00	56,979,764.15	-993,960.15	101.78