

To: Board of Selectmen and Board of Finance Members

Cc: Phil Pires, RTM Moderator

From: Robert Mayer, CFO

Date: March 13, 2018

RE: Follow up

Attached please find the Schedule of Follow-up Requests from the Board of Finance and Board of Selectmen budget meetings, and documents in response to requests number 9, 11, 12, 14, 15, 16, 17, 18, and 20.

The response for Document 13 is presented separately as an attachment due to its length.

Respectfully,
Bob

Schedule of Follow-up Requests (BOF/BOS)

<u>Doc#</u>	<u>REQUEST</u>	<u>REQUEST DATE</u>	<u>ASSIGNED TO</u>	<u>RESPONSE DATE</u>
1	Fund Balance comparison to other Aaa Towns	3/1/2018	Finance	3/8/2018
2	Salary Information- First Selectman and BOF Clerk	3/1/2018	Finance	3/6/2018
3	Storm Sandy out-of-pocket expense	3/1/2018	Finance	3/8/2018
4	Develop revised department budgets incorporating completed Collective Bargaining Agreement salary adjustments for prior years	3/1/2018	Finance	3/6/2018
5	State Revenue Updates	3/1/2018	Finance	3/6/2018
6	Non General Fund Donation and Fee Accounts	3/1/2018	Finance	open
7	Power Purchase Agreements (PPA) for the carports at Warde High School	3/6/2018	First Sel. Office	3/8/2018
8	Power Purchase Agreements (PPA) for the carports at Ludlowe High School	3/6/2018	First Sel. Office	3/8/2018
9	Number of Fairfield resident visits to Library	3/8/2018	Library	3/13/2018
10	Circulation of new vs. older material	3/8/2018	Library	open
11	Status of Library Material expenditures in FY18	3/8/2018	Library	3/13/2018
12	Library Material by category and % of total	3/8/2018	Library	3/13/2018
13	Library Material purchased in FY17 (SEPARATE ATTACHMENT)	3/8/2018	Library	3/13/2018

14	Library Debt repayment schedule	3/8/2018	Finance	3/13/2018
15	Library Endowment Fund balance	3/8/2018	Library	3/13/2018
16	Library Part-time detail	3/8/2018	Finance	3/13/2018
17	Motor Vehicle Fuel by department	3/8/2018	Finance	3/13/2018
18	Penfield – Seasonal Payroll detail	3/8/2018	Rec/Finance	3/13/2018
19	Penfield Projection vs. budget	3/08/2018	Recreation	open
20	Recreation Revolving Fund status	3/08/2018	Recreation	3/13/2018
n/a	Upload Handouts on website	continual	Finance	continual

Gardiner, Linda

From: Murtha, Helene
Sent: Monday, March 12, 2018 10:42 AM
To: Gardiner, Linda
Subject: Follow-up Requests (BOF/BOS) Library

Number of Fairfield Residents visits to the Library 2017

As evidenced by library cards:

27,105 resident library card holders

5,477 non-resident library card holders

Total Circulation 816,883 - 13% is attributed to non residents

Gardiner, Linda

From: Murtha, Helene
Sent: Monday, March 12, 2018 10:50 AM
To: Gardiner, Linda
Subject: Follow-up Requests (BOF/BOS) Library

Status of Library Materials expenditures FY18

At the March 8th, 2018 meeting I mistakenly attributed the Material account balance to an encumbrance issue. The FY18 Library Material year-to-date expenditures reflect our effort to hold back, due to the State Budget/Municipal Aid uncertainty.

FAIRFIELD PUBLIC LIBRARY

PERCENTAGES TOTALS

Approved FY17 Budget of \$600,000

PRINT	50%	\$300,000
DATABASE/STREAMING	23%	\$138,000
DIGITAL	13%	\$78,000
VIDEO	8%	\$48,000
AUDIO	6%	\$36,000
TOTAL	100%	\$600,000

FY18 Reduction to \$404,315

PRINT	47%	\$188,315
DIGITAL/STREAMING	27%	\$108,000
DATABASE	13%	\$52,000
VIDEO	9%	\$36,000
AUDIO	5%	\$20,000
TOTAL	100%	\$404,315

Library Request FY19 of \$600,000

PRINT	47%	\$280,000
DIGITAL/STREAMING	28%	\$170,000
DATABASE	16%	\$95,000
VIDEO	6%	\$35,000
AUDIO	3%	\$20,000
TOTAL	100%	\$600,000

FS Recommendation FY19 Budget of \$500,000

PRINT	46%	\$230,000
DIGITAL/STREAMING	26%	\$130,000
DATABASE	17%	\$87,000
VIDEO	7%	\$35,000
AUDIO	4%	\$18,000
TOTAL	100%	\$500,000

Debt Service Schedule

Dated: 7/15/2003
 Delivered: 7/15/2003

Fairfield
 Bonds 2003 _\$1.75M_Library

Fiscal Yr	Coupon Date	Principal Payment	Coupon Rate	Interest Payment	Credit Enhancements	Periodic Debt Service	Fiscal Debt Service
2004	01/01/04			33,944.69		33,944.69	33,944.69
2005	07/01/04			36,807.50		36,807.50	
	01/01/05	75,000.00	5.000	36,807.50		111,807.50	148,615.00
2006	07/01/05			34,932.50		34,932.50	
	01/01/06	75,000.00	5.000	34,932.50		109,932.50	144,865.00
2007	07/01/06			33,057.50		33,057.50	
	01/01/07	75,000.00	5.000	33,057.50		108,057.50	141,115.00
2008	07/01/07			31,182.50		31,182.50	
	01/01/08	75,000.00	5.000	31,182.50		106,182.50	137,365.00
2009	07/01/08			29,307.50		29,307.50	
	01/01/09	75,000.00	5.000	29,307.50		104,307.50	133,615.00
2010	07/01/09			27,432.50		27,432.50	
	01/01/10	75,000.00	3.000	27,432.50		102,432.50	129,865.00
2011	07/01/10			26,307.50		26,307.50	
	01/01/11	75,000.00	3.250	26,307.50		101,307.50	127,615.00
2012	07/01/11			25,088.75		25,088.75	
	01/01/12	75,000.00	3.500	25,088.75		100,088.75	125,177.50
2013	07/01/12			23,776.25		23,776.25	
	01/01/13	95,000.00	3.625	23,776.25		118,776.25	142,552.50
2014	07/01/13			22,054.38		22,054.38	
	01/01/14	105,000.00	3.750	22,054.38		127,054.38	149,108.75
2015	07/01/14			20,085.63		20,085.63	
	01/01/15	105,000.00	3.875	20,085.63		125,085.63	145,171.25
2016	07/01/15			18,051.25		18,051.25	
	01/01/16	100,000.00	4.000	18,051.25		118,051.25	136,102.50
2017	07/01/16			16,051.25		16,051.25	
	01/01/17	95,000.00	4.100	16,051.25		111,051.25	127,102.50
2018	07/01/17			14,103.75		14,103.75	
	01/01/18	100,000.00	4.200	14,103.75		114,103.75	128,207.50
2019	07/01/18			12,003.75		12,003.75	
	01/01/19	110,000.00	4.250	12,003.75		122,003.75	134,007.50
2020	07/01/19			9,666.25		9,666.25	
	01/01/20	110,000.00	4.300	9,666.25		119,666.25	129,332.50
2021	07/01/20			7,301.25		7,301.25	
	01/01/21	110,000.00	4.375	7,301.25		117,301.25	124,602.50
2022	07/01/21			4,895.00		4,895.00	
	01/01/22	110,000.00	4.400	4,895.00		114,895.00	119,790.00
2023	07/01/22			2,475.00		2,475.00	
	01/01/23	110,000.00	4.500	2,475.00		112,475.00	114,950.00

1,750,000.00

823,104.69

2,573,104.69

True Interest Cost (TIC).....	4.1344419
Net Interest Cost (NIC).....	4.1504342
Arbitrage Yield Limit (AYL).....	0.0000000
Arbitrage Net Interest Cost (ANIC).....	0.0000000

Prepared by: WILLIAM LINDSAY
 Prepared on: 7/28/2003 10:05 8.98 Rpt 24
 Record ID: FAIRFIEL-2003-BA :MUNIDB

Gardiner, Linda

From: Murtha, Helene
Sent: Tuesday, March 13, 2018 11:09 AM
To: Gardiner, Linda
Subject: Follow-up Requests (BOF/BOS) Library

Library Endowment Fund Balance

Endowment totals as of 12/31/2017:

Jennings Fund \$1,957,399.84

Memorial Fund \$4,305,103.42

Total= \$6,262,503.26

As supplied by Mr. Duncan Banfield, Treasurer
Fairfield Public Library Board of Trustees

FY19 PART-TIME Salary Projection

Permanent Regularly Scheduled

Dept #	Dept	Position	FY18 FINAL				FY19 DEPT			
			#EE	Hrs	Rate	Total	#EE	Hrs	Rate	Total
7010	Library - Main	Professional	varies	4,407	27.05	119,209	varies	4,407	27.59	121,594
		Associates	varies	2,000	19.07	38,140	varies	2,000	19.45	38,903
		Assistants	varies	950	15.53	14,754	varies	950	15.84	15,049
		Aides	varies	9,000	12.73	114,570	varies	9,000	12.98	116,861
		Pages	varies	1,500	10.20	15,300	varies	1,500	10.40	15,606
		Sunday Hours	varies	varies	varies	9,540	varies	varies	varies	9,731
		sick time pay	varies	varies	varies	<u>1,200</u>	varies	varies	varies	<u>1,224</u>
						312,713				318,968
7011	Library - FW	Professional	varies	3,075	27.05	83,179	varies	3,075	27.59	84,842
		Associates	varies	1,700	19.07	32,419	varies	1,700	19.45	33,067
		Assistants	varies	0	15.53	0	varies	0	15.84	0
		Aides	varies	6,500	12.73	82,745	varies	6,500	12.98	84,400
		Pages	varies	1,044	10.20	10,649	varies	1,044	10.40	10,862
		Sunday Hours	varies	varies	varies	6,000	varies	varies	varies	6,120
		sick time pay	varies	varies	varies	<u>1,002</u>	varies	varies	varies	<u>1,022</u>
						215,994				220,313

Motor Vehicle Fuel and Lub (54150)

Dept	Fuel	FY18 FINAL BUDGET			FY 19 PROPOSED BUDGET			
		Gal	Unit Price	Total	Gal	Unit Price (1)	Total	
1110	TPZ	Octane	333	\$2.14	\$713	333	\$2.44	\$813
1230	Conservation	Octane	4,000	\$2.14	\$8,560	4,158	\$2.44	\$8,566
1230	Conservation	Diesel	158	\$2.07	\$328	153	\$2.40	\$322
1230	Conservation	Other			\$0			\$0
1230	Conservation	TOTAL			\$8,888			\$8,888
3050	Assessor	Octane	537	\$2.14	\$1,150	560	\$2.44	\$1,367
4010	Fire	Diesel	22,000	\$2.07	\$45,540	22,000	\$2.40	\$52,800
4010	Fire	Other	\$15,270		\$15,270	\$15,270		\$15,270
4010	Fire	TOTAL			\$60,810			\$68,070
4030	Police	Octane	121,870	\$2.14	\$260,802	114,252	\$2.44	\$278,775
4030	Police	Other	\$12,502		\$12,502	\$12,502		\$12,502
4030	Police	TOTAL			\$273,304			\$291,277
5030	PW Ops	Octane	25,224	\$2.14	\$53,980	26,787	\$2.44	\$65,361
5030	PW Ops	Diesel	53,802	\$2.07	\$111,371	55,957	\$2.40	\$134,297
5030	PW Ops	Other	<u>\$21,864</u>		<u>\$21,864</u>	<u>\$15,403</u>		<u>\$15,403</u>
5030	PW Ops	TOTAL			\$187,215			\$215,061
5050	Building	Octane	2,500	\$2.14	\$5,350	2,500	\$2.44	\$6,100
5070	Engineering	Octane	1,400	\$2.14	\$2,996	1,400	\$2.44	\$3,416
6010	Health	Octane	2,330	\$2.14	\$4,987	2,330	\$2.44	\$5,686
6050	Human/Social	Octane	3,975	\$2.14	\$8,507	4,425	\$2.44	\$10,797
6050	Human/Social	Diesel	500	\$2.07	\$1,035	700	\$2.40	\$1,680
6050	Human/Social	CNG	1,540	\$2.14	<u>\$3,296</u>	1,350	\$2.01	<u>\$2,714</u>
6050	Human/Social	TOTAL			\$12,838			\$15,191
6070	Solid Waste	Octane	476	\$2.14	\$1,019	476	\$2.44	\$1,162

Dept	Fuel	FY18 FINAL BUDGET			FY 19 PROPOSED BUDGET			
		Gal	Unit Price	Total	Gal	Unit Price (1)	Total	
7010	Library	Octane	387	\$2.14	\$829	400	\$2.44	\$976
7050	Parks & Rec	Octane	95	\$2.14	\$204	95	\$2.44	\$232
7111	Par 3 GC	Octane	1,025	\$2.14	\$2,194	1,025	\$2.44	\$2,501
7111	Par 3 GC	Diesel	200	\$2.07	\$414	200	\$2.40	\$480
7111	Par 3 GC	Other	529		\$529	529		\$529
7111	Par 3 GC	TOTAL			\$3,137			\$3,510
7113	HSR GC	Octane	5,700	\$2.14	\$12,198	5,700	\$2.44	\$13,908
7113	HSR GC	Diesel	3,100	\$2.07	\$6,417	3,100	\$2.40	\$7,440
7113	HSR GC	Other	\$4,090		\$4,090	\$4,090		\$4,090
7113	HSR GC	TOTAL			\$22,705			\$25,438
TOTAL GEN'L FUND					\$586,145			\$647,187
130	WPCA	Octane	3,400	\$2.14	\$7,276	3,400	\$2.44	\$8,296
130	WPCA	Diesel	8,000	\$2.07	\$16,560	8,000	\$2.40	\$19,200
130	WPCA	Other	\$2,860		\$2,860			\$0
130	WPCA	TOTAL			\$26,696			\$27,496

(1) Diesel based on NY Harbor ULSD Future Settlements 1/24/2018
 Octane based on RBOB Gasoline Future Settlements 1/24/2018

n.b. Other = motor oil, antifreeze, fuel additives

Gardiner, Linda

From: Gardiner, Linda
Sent: Tuesday, March 13, 2018 12:25 PM
To: Gardiner, Linda
Cc: Calabrese, Anthony
Subject: FW: BOF follow up

From: Calabrese, Anthony
Sent: Tuesday, March 13, 2018 12:21 PM
To: Gardiner, Linda
Cc: Ryan, Joan; Brown, Gaylen
Subject: RE: BOF follow up

Hi Linda,

The breakdown goes like this:

Director – 857 hours x \$25/hr = \$21,425
Asst Director – 490 hours x \$14.50/hr = \$7,105
7 Party Attendants – 1,505 hours x \$14.00/hr = \$21,070

Total: \$49,600

Thanks.

Anthony

From: Gardiner, Linda
Sent: Tuesday, March 13, 2018 10:25 AM
To: Calabrese, Anthony
Subject: RE: BOF follow up

Hi Anthony,

I need the part-time position titles, number of hours, and hourly rate. The total part-time should equal \$49,600.

Remember that an individual part-time position cannot work more than 1,014 hours annually.

From: Calabrese, Anthony
Sent: Monday, March 12, 2018 4:12 PM
To: Gardiner, Linda
Cc: Mayer, Robert; Saxl, Concetta; Ryan, Joan; Brown, Gaylen
Subject: RE: BOF follow up

Hi Linda,

Here's what I'd like to do with the Penfield Part-time Payroll.

Please reduce the Seasonal payroll (51070) from \$83,410.00 to \$33,810

Recreation Revolving Fund

October 1, 2016 - September 30, 2017

			REVENUES	EXPENSES	NET
Softball - Women's	10100	REC001	7,635.00	3,768.60	3,866.40
Softball - Co Rec	10110	REC002	0.00	69.64	-69.64
Softball - Tuesday	10120	REC003	13,900.00	6,335.93	7,564.07
Softball - Wednesday	10130	REC004	9,660.00	4,742.17	4,917.83
Softball - Thursday	10140	REC005	10,247.00	6,162.92	4,084.08
Guitar Lessons	10160	REC006	4,290.00	2,496.00	1,794.00
Tennis - Adult Tourney	10200	REC007	0.00	0.00	0.00
Jr Tennis Clinics	10210	REC008	99,411.45	52,735.73	46,675.72
Basketball - Men's	10300	REC010	10,320.00	9,678.04	641.96
Basketball - Junlor	10310	REC011	73,587.50	57,558.37	16,029.13
Uniforms	10330	REC013	27,810.00	17,194.75	10,615.25
Basketball - March Madness	10340	REC012	3,250.00	1,684.07	1,565.93
Soccer - Pre-School	10390	REC022	32,245.00	10,459.48	21,785.52
Soccer - Youth	10400	REC014	148,325.00	65,450.06	82,874.94
Soccer - Referee Course	10430	REC015	1,382.50	0.00	1,382.50
Photography	10440	REC034	0.00	0.00	0.00
Karate	10450	REC095	2,201.37	2,033.90	167.47
Music for Aardvarks	10460	REC103	104.00	873.60	-769.60
Girls Inc.	10470	REC105	0.00	0.00	0.00
SPC - Little Scientis	10480	REC107	0.00	0.00	0.00
Infant Massage	10490	REC108	300.00	160.00	140.00
Playground - Camp Champs	10500	REC016	115,801.72	64,986.77	50,814.95
Playground - Playground	10510	REC017	559,949.72	392,459.62	167,490.10
Playground - Action Squad	10520	REC018	137,415.00	104,293.24	33,121.76
Playground - Adaptive Rec	10530	REC019	9,079.00	8,747.58	331.42
Fitclub	10600	REC020	2,174.29	1,384.57	789.72
Teen Adventure Trip Camp	10610	REC021	55,000.00	50,110.15	4,889.85
Table Tennis	10620	REC119	2,642.00	0.00	2,642.00
Baby Sitting / First Aid	10640	REC024	8,400.00	6,832.00	1,568.00
Yoga	10650	REC025	0.00	0.00	0.00
Crafts and More	10660	REC026	4,055.98	3,854.31	201.67
Paint, Draw & More	10670	REC027	3,083.33	2,306.66	776.67
I.S.T. Sports	10680	REC110	30,200.84	13,151.25	17,049.59
Professor Egghead	10690	REC028	828.00	1,612.80	-784.80
Trips	10700	REC029	0.00	0.00	0.00
Engineering	10710	REC030	12,653.00	10,096.00	2,557.00
Dances	10720	REC031	0.00	0.00	0.00
Concerts	10730	REC032	12,650.00	13,272.21	-622.21
Teen Theatre	10740	REC033	37,446.17	48,979.19	-11,533.02

Recreation Revolving Fund

October 1, 2016 - September 30, 2017

			REVENUES	EXPENSES	NET
Penfield Renovations	10760		0.00	15,632.21	-15,632.21
Little Scientists	10770	REC106	0.00	0.00	0.00
New Mother's Support Group	10780	REC036	100.00	240.00	-140.00
Fitness Center	10800	REC037	127,250.00	76,179.74	51,070.26
Irish Dance Lessons	10810	REC038	6,706.02	5,867.22	838.80
Language Program	10820	REC039	18,275.00	14,066.00	4,209.00
Acting Classes	10830	REC040	1,245.00	0.00	1,245.00
Stroller Strides	10840	REC041	1,359.86	0.00	1,359.86
Film Making	10850	REC042	7,185.00	5,748.00	1,437.00
Computer Classes	10860	REC043	5,128.00	4,102.00	1,026.00
Pre Teen Theatre	10870	REC044	1,375.00	0.00	1,375.00
Juvenile Review Board	10880	REC109	0.00	325.00	-325.00
Art Strokes	10890	REC102	5,183.66	4,600.26	583.40
Beanery	10900	REC050	10,985.26	10,531.32	453.94
SPC - Rentals	10901	REC111	13,395.00	21,889.60	-8,494.60
SPC - IST Sports	10902	REC112	48,531.66	33,206.19	15,325.47
SPC - Fairfield Tennis	10903	REC113	980.00	1,008.00	-28.00
SPC - Stroller Strides	10904	REC114	579.43	0.00	579.43
Science Camp	10905	REC115	8,331.00	5,724.00	2,607.00
Haunted House	10906	REC116	17,910.00	16,000.70	1,909.30
SPC - Karen Hope Fitness	10907	REC117	1,785.00	1,161.00	624.00
Recreation Software	10910	REC052	0.00	60,846.02	-60,846.02
Donations - Youth Services	10920	REC046	0.00	0.00	0.00
Seasonal Brochure	10940	REC094	0.00	27,271.09	-27,271.09
Field Improvements	10950	REC101	0.00	12,354.34	-12,354.34
Golf Memorial Benches	10960	REC096	4,800.00	2,307.00	2,493.00
Zumba for Adults	10970	REC098	3,895.00	2,799.00	1,096.00
Jennings Beach Skate Park	10980	REC016	0.00	15,594.88	-15,594.88
Tennis Center	11000	REC070	0.00	0.00	0.00
Credit Card Fees	18020	REC055	0.00	178,555.88	-178,555.88
Refund Fees	48502	REC045	14,293.35	0.00	14,293.35
Communications	55300		0.00	2,012.85	-2,012.85
Misc Expenses	58800		0.00	0.00	0.00
Overtime Earnings	51050		0.00	0.00	0.00
		TOTALS	1,735,341.11	1,481,511.91	253,829.20

Recreation Revolving Fund

October 1, 2016 - September 30, 2017

STARTING BALANCE: OCTOBER 1, 2016	\$ 200,000.00
INCOME	\$ 1,735,341.11
EXPENSE	\$ 1,481,511.91
CLOSING BALANCE: SEPTEMBER 30, 2017	\$ 453,829.20
**Check Issued in 2016 voided in 2017	\$ 40.00
	\$ 453,869.20

			purchased	redeemed	on account
Gift Cards	22230	REC054	11,226.00		16,375.44
Scholarships			0.00	24,479.59	-24,479.59



03/13/2018 12:50
6537jrya

FAIRFIELD TOWN
BALANCE SHEET FOR 2018 9

P 1
glbalsht

FUND: 124 Recreation Trust			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
124	10090	PETTY CASH	.00	12,708.55
124	12410	ACCOUNTS RECEIVABLE	-55.00	19,840.58
124	18070	REFUND CLEARING ACCOUNT	.00	-6,146.86
TOTAL ASSETS			-55.00	26,402.27
LIABILITIES				
124	20100	ACCOUNTS PAYABLE - GENERAL	.00	96.84
124	22230	DEFERRED REVENUE -ACTIVE GIFT	.00	-27,924.58
124	22250	UNEARNED ACCOUNT	-4,630.00	-139,237.73
124	25030	DUE TO GENERAL FUND	54,842.51	1,107,905.94
TOTAL LIABILITIES			50,212.51	940,840.47
FUND BALANCE				
124	30000	FB - UNRESERVE	.00	-507,583.80
124	30020	SYS - APPROPRIATIONS	.00	11,223,949.23
124	30030	SYS - BUD FB RES 4 ENC	5,691.16	-30,886.80
124	30040	SYS - BUD FB-UNRESER	.00	-5,096,508.33
124	30050	SYS - ENCUMBRANCES	-5,691.16	30,886.80
124	30060	SYS - EST REVENUES	.00	-6,127,440.90
124	30070	SYS - EXPENDITURE CONTROL	21,310.99	1,346,662.89
124	30080	SYS - REVENUE CONTROL	-71,468.50	-1,360,048.23
124	33020	TRANSFERS OUT - AUTHORIZED	.00	15,000.00
124	38000	PHX-FUND BALANCE	.00	-206,639.09
124	39030	PHX-EXPENDITURE - CONTROL	.00	899,005.94
124	39090	PHX-REVENUE - CONTROL	.00	-1,153,640.45
TOTAL FUND BALANCE			-50,157.51	-967,242.74
TOTAL LIABILITIES + FUND BALANCE			55.00	-26,402.27

** END OF REPORT - Generated by JOAN RYAN **