



# Town of Trumbull Department of Public Works Operational Review

**TOWN OF TRUMBULL, CT**

December 3, 2020  
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Financial/Accounting Controls Analyst



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Ms. Lainie McHugh, Chairperson  
Town of Trumbull Board of Finance  
5866 Main Street  
Trumbull, CT. 06611

Dear Ms. McHugh,

I respectfully submit the enclosed report entitled Town of Trumbull Department of Public Works Operational Review.

The objectives of this audit were to ensure:

- Policies & Procedures comply with the Charter of the Town of Trumbull,
- the Department's Roles & Responsibilities and Processes are documented and accurately and efficiently administered,
- appropriate internal controls exist and are monitored,
- prior audit recommendations have been implemented or that there is appropriate reason why they have not been.

I would like to thank George Estrada, Director of Public works and his staff, and Maria Pires, Director of Finance and her staff for their assistance in the completion of this report.

Respectfully submitted,

Therese Keegan  
Financial/Accounting Controls Analyst

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## **Section 1**

### **Overview**

This month's report is entitled Town of Trumbull Department of Public Works - Operational Review. Public Works is an umbrella under which multiple departments roll up, including:

1. A Public Works department
2. Highway
3. Building and Facilities Maintenance
4. Fleet maintenance
5. Transfer Station
6. Oversight of Town Engineering and WPCA functions and operations.

### **Scope & Methodology**

Information and data for the review was gathered via observation, interviews, and review of available documentation.

The scope of the review included Highway, Building & Facilities Maintenance, Fleet Maintenance and Transfer Station for each of the following areas:

- Overview
- Management structure & staffing
- Follow up on prior audit findings
- Facilities & equipment
- Operations
- Financial history
- Key accounting functions

### **Prior audits**

As part of any review, an auditor will look back at the Findings, Recommendations and Management Responses of prior audits. This assists the auditor in determining areas of risk and history of follow up on findings.

Recent audits relating directly to or including programs, processes, services, activities or assets of Public Works are presented in the Appendix, page 24. A status column was added to the "Prior Audits" findings; several items remain open, and are included in the Findings & Recommendations of this report.

All of the original reports are available for review on the Town's website under "Internal Audit".

### **Public Works Management Structure**

The Director of Public Works appointed by the First Selectman must be qualified by experience to fulfill the duties of the office. He may be the Town Engineer if he holds a current and valid Professional Engineer certificate. The Director of Public Works has the power, subject to the approval of the First Selectman, to make all appointments, to fill all vacancies, and to employ all of the personnel deemed necessary for the operation of the Department, to include:

- Town Engineer, Superintendent of Highways and Bridges and Tree Warden, appointed subject to First Selectman's approval
- Superintendent of Parks, appointed by Public Works Director, subject to approval by Parks and Recreation Commission
- Tree Warden

Number of employees, breakdown of wages, and estimated benefits for each Department included under Public Works is summarized below from the 2021 Budget:

2021 Budget	# of employees		Salaries	Seasonal & Temporary		Overtime	Longevity	Total	Estimated benefits	Est Ben %
	F-T	P-T								
Public Works	3		306,236			500		306,736	120,274	39.21%
Highway & Snow Removal	33	1	2,053,072	7,000	181,500	2,000		2,243,572	1,100,862	49.07%
Bldg & Facilities Maint.	7		307,638	4,800	11,000		425	323,863	203,639	62.88%
Fleet Management	7		514,171		8,500		500	523,171	242,803	46.41%
Transfer Station	2		134,090		26,500			160,590	71,556	44.56%
Subtotal	52	1	3,315,207	11,800	228,000	2,925		3,557,932	1,739,134	
Engineering Department	7		584,346	4,800	5,000		425	594,571	256,833	43.20%
WPCA	4	1	314,974	4,800	10,000			329,774	144,801	43.91%
Grand Total	63	2	4,214,527	21,400	243,000	3,350		4,482,277	2,140,767	

For comparative purposes, the same information from the 2020 Budget is as follows:

2020 Budget	# of employees		Salaries	Seasonal	Overtime	Longevity	Total	Estimated benefits	Est Ben %
	F-T	P-T							
Public Works	2		192,387		500		192,887	77,902	40.39%
Highway & Snow Removal	34	1	2,075,186	7,725	275,000	2,000	2,359,911	1,143,723	48.46%
Bldg & Facilities Maint.	8		419,121	4,800	13,000		437,346	245,938	56.23%
Fleet Management	7		512,224		10,200		522,924	242,755	46.42%
Transfer Station	2		134,501		26,500		161,501	71,735	44.42%
Subtotal	53	1	3,333,419	12,525	325,200	3,425	3,674,569	1,782,053	
Engineering Department	7		567,553	4,800	10,000		582,778	254,516	43.67%
WPCA	4	1	321,018	4,800	20,000		345,818	147,953	42.78%
Grand Total	64	2	4,221,990	22,125	355,200	3,850	4,603,165	2,184,522	

### Public Works Financial Summary

The following represents the summary of all Departments within Public Works. Detail is available in the Appendix, page 25.

Account Description	2021	2020		2019		2018		2017	
	Budget	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fee Revenue	(332,640)	(313,500)	(263,914)	(285,000)	(403,680)	(1,351,057)	(401,660)	(300,000)	(394,516)
Salaries	3,557,932	3,675,170	3,506,620	3,570,869	3,504,756	3,622,216	3,341,809	3,646,265	3,495,745
Uniforms	36,085	24,652	22,927	35,628	35,573	24,160	22,149	37,793	33,398
Services & Fees	2,713,927	2,578,563	2,572,289	2,383,123	2,356,194	2,233,294	2,216,279	2,135,633	2,115,582
Program Supplies	521,420	617,065	563,409	629,151	629,007	782,278	780,863	668,826	664,514
SUPPLIES-CLEANING	375	375	276	374	235	374	116	388	308
OFFICE SUPPLIES	2,850	2,850	2,849	2,534	2,534	2,428	2,428	3,700	3,699
Prof Dev-Sem/Conf	5,795	5,795	4,210	5,795	1,595	6,124	1,521	4,081	2,766
Repairs & Maint	224,110	197,334	232,581	328,393	323,404	259,523	257,309	184,803	182,995
Rentals	17,902	20,472	8,397	21,220	15,899	22,434	16,265	17,670	11,018
COMMUNICATIONS-PR	-	-	-	-	-	-	-	7,469	7,446
Transportation Exp	561,862	657,658	614,154	648,950	633,661	598,597	582,214	641,773	560,516
Utilities	646,698	670,336	580,682	699,082	672,847	820,267	760,446	835,583	777,656
HAZARDOUS WASTE DAY	7,010	16,000	2,740	14,388	12,597	17,141	9,560	18,792	18,792
Capital Outlay	61,474	82,794	82,136	93,682	93,430	111,198	111,197	129,049	128,700
Subtotal	8,024,800	8,235,564	7,929,356	8,148,189	7,878,052	7,148,977	7,700,496	8,031,825	7,608,619
ESTIMATED BENEFITS (19.65%)	699,134	722,171	689,051	701,676	688,685	711,765	656,665	716,491	686,914
Estimated Medical Ins (HC)	1,040,000	1,020,000	1,040,000	1,040,000	1,040,000	1,040,000	1,040,000	1,080,000	1,080,000
Grand Total	9,763,934	9,977,735	9,658,407	9,889,865	9,606,736	8,900,742	9,397,162	9,828,316	9,375,533
Budget/Actual Variance			319,328		283,129		(496,419)		452,783

## Facilities & Equipment

In an effort to add perspective to the size and diversity of Trumbull's Department of Public Works, a schedule of fixed assets was obtained from the Finance group. Per the June 2020 Munis report the fixed assets can be summarized as follows:

LOCATION DESC	Cost	Accum Dep	Book Value
Land	14,108,061	0	14,108,061
Buildings	4,784,457	1,381,823	3,402,634
Improvements	887,053	392,278	494,775
Equipment	3,632,520	1,999,981	1,632,539
Roads & Bridges	85,551,164	47,473,684	38,077,480
Vehicles	7,286,764	4,564,616	2,722,148
	116,250,018	55,812,381	60,437,637

The data sorted by location:

LOCATION DESC	Cost	Accum Dep	Book Value
BERSHIRE AVENUE FACILITY	38,778	2,460	36,318
DISPOSAL	217,602	172,999	44,603
HELEN PLUMB BUILDING	20,000	20,000	0
HIGHWAY	27,822,734	9,360,261	18,462,473
INDIAN LEDGE	626,341	19,403	606,938
INDIAN LEDGE HIGHWAY AREA	35,393	9,910	25,483
INFRA-STREETS	54,160,013	44,527,650	9,632,363
INFRASTRUCTURE-BRIDGES	783,494	518,622	264,872
INFRASTRUCTURE-LAND	13,647,594	0	13,647,594
MAIN LIBRARY	221,000	22,100	198,900
MARY BILL PROPERTY	6,595	1,033	5,562
POLICE DEPARTMENT	8,502	1,134	7,368
RAILS TO TRAILS	9,458	567	8,890
TASHUA ELEMENTARY SCHOOL	204,552	29,319	175,233
TOWN HALL	26,820	17,135	9,685
TOWN ROADS, STREETS	18,133,693	911,296	17,222,396
TRUMBULL CTR STREETSCAPE	138,479	132,709	5,770
TRUMBULL HISTORICAL SOCIETY	22,618	22,618	0
VETERANS MEMORIAL	126,354	43,165	83,189
Grand Total	116,250,018	55,812,381	60,437,637

An aging of the above listing provides the following:

Date Range	Total	Land	Bldgs & Imp	Improvements	Equipment	Roads & Bridges	Vehicles
Prior to 1930	558,572					558,572	
1930-1949	3,203,350		36,989			3,166,361	
1950's	5,324,114	83,160				5,240,954	
1960's	12,420,813	1,635,621			22,161	10,763,031	
1970's	17,190,721	1,502,573	48,500		144,774	15,494,874	
1980's	16,257,861	3,013,419	1,316,817	183,727	183,336	11,305,262	255,300
1990-1994	3,349,647	136,409	144,810		100,388	2,698,039	270,000
1995-1999	8,424,287	3,265,559	51,000		281,998	4,298,942	526,788
2000-2004	7,032,546	4,389,066	105,681		571,580	1,257,197	709,022
2005-2009	4,592,048			138,479	191,107	2,796,726	1,465,736
2010-2014	12,072,188		369,444	101,594	1,235,751	7,989,166	2,376,234
2015-2020	25,823,870	41,965	2,751,504	463,253	901,424	19,982,039	1,683,684
Totals	116,250,018	14,067,772	4,824,745	887,053	3,632,520	85,551,164	7,286,764

## Section 2

### Public Works

#### Operations

The Director of Public Works provides technical advice to the Town and to all Boards, Commissions, Committees, and officers thereof concerning the engineering matters of the Town and the design and construction of its physical plant. A full-time Administrative Assistant reports directly to the Director of Public Works. Additionally, full-time Director of Operations has been added to the 2021 budget.

#### Financial History

Account Description	2021	2020		2019		2018		2017	
	Budget	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
PW Director SALARIES-FY/PERMANENT	306,236	192,387	193,093	192,285	192,284	188,045	188,045	185,127	185,126
PW Director SALARIES-OVERTIME	500	500	-	500	-	151	-	500	-
PW Director PROFESSIONAL DEV-SEM/CONF	2,000	1,985	400	1,992	1,193	2,000	876	1,351	1,344
PW Director PROFESSIONAL DEV-DUES	295	310	310	303	303	295	295	291	288
PW Director TRANSPORTATION-EXPENSE	234	234	-	234	-	230	-	213	-
PW Director UTILITIES-TELEPHONE	612	632	372	768	593	794	794	682	681
<b>Public Works Director Accounts</b>	309,877	196,048	194,174	196,082	194,373	191,515	190,010	188,164	187,439
Streetlights <b>Utilities/Streetlights Accounts</b>	325,000	335,000	291,520	362,387	362,387	457,739	456,519	456,934	433,303
<b>Subtotal</b>	634,877	531,048	485,694	558,469	556,760	649,254	646,529	645,098	620,742
ESTIMATED BENEFITS (19.65%)	60,274	37,902	37,943	37,882	37,784	36,981	36,951	36,476	36,377
Estimated Medical Ins (Headcount)	60,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
<b>Grand Total</b>	755,151	608,950	563,637	636,351	634,544	726,235	723,480	721,574	697,119
Budget/Actual Variance			45,314		1,808		2,755		24,454

#### Key Accounting Functions

Reconcile and consolidate departmental data for reporting, planning, budgeting, forecasting and advisement purposes.

### Highway

Highway responsibilities include:

- Snow and ice removal
- Street sweeping, roadside mowing, sight line maintenance
- Administration of street paving program
- Catch basin cleaning
- Maintenance of town owned traffic signals, application of pavement markings, installation of traffic signage
- Bulk waste pickup program
- Leaf pick up program

#### Operations

Estimated 2020 Highway Department hours of service by activity was received from Highway personnel. The forthcoming analysis includes hours of 24 Highway employees.

Not included were hours for:

- Foreman and 4 Supervisors,
- 2 employees currently on Workman's Comp,
- Employee currently working light duty at the Transfer Station,
- Office Manager, Administrative Assistant and part-time Comptroller
- Overtime hours of Highway personnel,
- Regular hours of other departments that may assist in tasks such as snow removal or leaf pickup; however, if overtime is incurred by employees of assisting departments, the overtime hours are included below,
- Seasonal and Temporary employees.

Activity	2020 Hours	2018 Hours	Variance
Leaf Pickup	8,118	6,920	1,198
Indian Ledge (hauling, screen material, process leaves, etc.)	5,011	3,862	1,149
Landscaping/ Weed Wacking/ Mowing/ Brush Work	4,868	3,524	1,344
Hot Patch/ Potholes/ Curbing/ Driveway Lips/CBs/Crack Sealing	4,863	5,319	(457)
Paving (general & special projects)	4,281	3,908	373
Drainage / C.B. Clear/ Repair/ Replace/ Move Tops/Man Holes	3,724	3,816	(92)
Bulk Pick-up	1,793	1,765	28
Snow Removal	1,733	11,712	(9,980)
Signs	1,176	1,304	(128)
Trees / Branches (cutting & picking up)	1,164	704	460
VacAll	1,061	424	637
Storm Clean-up/Not snow related	755	516	239
Sweeper	556	424	132
Mailbox Repair	64	687	(623)
Misc.	4,725	6,535	(1,810)
<b>Total</b>	<b>43,891</b>	<b>51,420</b>	<b>(7,529)</b>

**Miscellaneous Highway:** Training/Classes (Safety), Building Painting, Repair Sidewalks, Flag duty, adj. building temps, sight lines, drop off/p/u horses, move furniture, flagmen, headwall maintenance, drop off/p/u vehicles, in the yard i.e. chainsaws, storm prep., spread millings, tents, traffic lights, empty town dumpsters, p/u trash, clean out easements, various duties at Transfer Station, clean out run-offs, clean up, etc., for concert, haul sand, transport materials, such as c.b. tops, line striping, tent detail, guardrails, hazardous waste day, install tarps on leaf trucks, separate leaf boxes and machines, wash sanders/vehicles, install chains, plow blades, check plow trucks, new building, repair bar Bill's property.

**Miscellaneous Paving:** saw cutting, prepping roads, cut and compact basins, digging out/hauling asphalt left by reclaimer, raise/reset/rebuild/change manholes, flag duty, repair aprons, hot patch c.b.'s, p/u debris/horses/cones, clean c.b.'s.

**Miscellaneous Snow Removal/Cleanup:** clearing/chipping/picking up brush, ice runs, downed tree removal.



### Man Hours Available

24 Highway employees (x 40 hr/wk x 52 wks/yr)	49,920	
Less: Estimated holiday & personal hours	(2,880)	
Estimated vacation & sick hours	(4,032)	
Plus: Snow overtime (1)	1,407	
Other overtime (2)	2,437	
<b>Estimated hours available</b>	<b>46,852</b>	

### Tasks Accomplished

Highway hours by activity (provided by Hwy)	43,891	
Add: Estimated reg hours of other departments	500	44,391
<b>Variance</b>		<b>2,461</b>

- (1) Est 1,407 hours of snow overtime totaling \$68,837  
 (2) Est 2,436 hours of other overtime totaling \$118,914

## Financial History

Budget	Account Description	2021	2020	Actual	2019	Actual	2018	Actual	2017	Actual
		Budget	Budget		Budget		Budget		Budget	
Highway	FEE REVENUE	-	-	(325)	-	-	-	-	-	-
Highway	SALARIES-FT/PERMANENT	2,024,741	2,047,410	2,055,364	1,976,633	1,966,500	1,945,773	1,813,445	1,894,070	1,827,126
Highway	SALARIES-PT/PERMANENT	28,331	27,776	28,897	27,776	26,865	27,673	27,672	26,372	26,372
Highway	SALARIES-SEASONAL/TEMP	7,000	7,725	-	4,185	2,748	7,725	7,472	7,500	4,628
Highway	SALARIES-OVERTIME	56,500	110,000	118,914	113,540	113,541	103,425	103,423	134,582	134,582
Snow	SALARIES-OVERTIME	125,000	165,000	68,837	170,510	170,510	226,319	226,318	177,906	177,905
Highway	SALARIES-LONGEVITY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	<b>Subtotal Salaries</b>	<b>2,243,572</b>	<b>2,359,911</b>	<b>2,274,012</b>	<b>2,294,644</b>	<b>2,282,165</b>	<b>2,312,915</b>	<b>2,180,332</b>	<b>2,242,430</b>	<b>2,172,613</b>
Highway	UNIFORM ALLOWANCE	29,360	18,000	18,050	29,361	29,360	17,556	17,241	27,693	25,940
Highway	SERVICES & FEES-ANCILLARY	40,080	38,500	35,873	35,864	28,397	29,711	29,711	35,890	35,443
Snow	SERVICES & FEES-ANCILLARY	-	-	-	-	-	15,000	15,000	30,000	30,000
Highway	OFFICE SUPPLIES	2,850	2,850	2,849	2,534	2,534	2,428	2,428	3,700	3,699
Highway	PROGRAM SUPPLIES	162,740	158,000	146,559	155,266	155,124	156,048	156,048	156,143	156,143
Snow	PROGRAM SUPPLIES	350,000	350,000	313,075	371,029	371,028	501,750	501,749	352,079	352,079
Highway	SUPPLIES-CLEANING	375	375	276	374	235	374	116	388	308
Highway	COMMUNICATIONS-PR	-	-	-	-	-	-	-	7,469	7,446
Highway	PROF DEV-SEM/CONF	3,500	3,500	3,500	3,500	100	3,829	350	2,439	1,134
Highway	R&M SERVICE CONTRACT	2,610	2,772	2,859	2,980	2,818	3,686	2,466	2,600	2,600
Highway	R&M-PROGRAM RELATED	43,000	43,000	38,904	41,000	38,793	42,018	42,017	35,000	34,868
Highway	R&M-REFUSE REMOVAL	7,000	7,000	6,044	6,796	5,829	6,598	6,341	6,406	6,341
Highway	CAPITAL OUTLAY	56,185	71,505	70,849	78,616	78,364	96,132	96,132	113,895	113,634
Highway	RENTALS-ANNUAL	6,930	9,500	6,720	9,220	6,716	6,720	6,245	3,120	3,120
Highway	RENTALS-OCCASIONAL	9,808	9,808	1,592	12,000	9,183	14,550	10,020	14,550	7,898
Highway	UTILITIES-HEAT	33,000	32,789	24,352	32,125	30,984	30,427	29,063	32,121	25,101
Highway	UTILITIES-ELECTRICITY	83,000	84,535	70,114	99,431	81,399	109,147	74,874	98,144	73,481
Highway	UTILITIES-WATER	6,000	6,000	5,154	7,263	5,351	7,130	5,732	6,277	5,740
Highway	UTILITIES-TELEPHONE	12,086	12,081	7,473	15,120	10,145	19,605	9,316	23,104	21,029
Construction	PROGRAM EXPENSES	-	100,000	100,000	99,019	99,019	117,131	117,131	150,754	148,637
	<b>Subtotal</b>	<b>3,092,096</b>	<b>3,310,126</b>	<b>3,127,930</b>	<b>3,296,142</b>	<b>3,237,545</b>	<b>3,492,755</b>	<b>3,302,311</b>	<b>3,344,202</b>	<b>3,227,254</b>
	ESTIMATED BENEFITS (19.65%)	440,862	463,723	446,843	450,898	448,445	454,488	428,435	440,637	426,918
	Estimated Medical Ins (Headcount)	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000
	<b>TOTAL EXPENSE</b>	<b>4,192,958</b>	<b>4,433,849</b>	<b>4,234,774</b>	<b>4,407,040</b>	<b>4,345,990</b>	<b>4,607,243</b>	<b>4,390,746</b>	<b>4,444,839</b>	<b>4,314,172</b>
	Budget/Actual Variance			199,075		61,050		216,496		130,667

## Key Accounting Functions

- Revenues / deposits: Highway itself does not collect for services, but Highway personnel were collecting, reconciling and depositing cash for the Transfer Station. Since the installation of the credit card machine at the Transfer Station, Highway is no longer required to sell and collect payment for tickets. Transfer Station users pay with credit card; allowable cash transactions remain at \$2 for each tire.

- Purchasing is to be accomplished in accordance with the Town of Trumbull's Purchasing Policies and Procedures dated 10/31/11.

### **Building & Facilities Maintenance**

The responsibilities of Building and Facilities Maintenance include the oversight of construction, renovation, repairs, maintenance and custodial services of town buildings. Section 12.B.ii of the Town Charter relates to the maintenance of all buildings and equipment used or owned by the town, except the buildings and equipment used by the Board of Education. The Department of Public Works may maintain and care for school buildings and grounds, but only if and to the extent and for the period requested by the Board of Education and approved by the Town Council, provided the costs are charged against the Board of Education's appropriations.

### **Operations**

The Department is budgeted for:

- Director of Building and Facilities Maintenance
- 2 full-time (mason) tradesmen
- 3 full-time custodians (primarily for Town Hall, Libraries and Police Department)

The Town contracts an outside cleaning service to assist with Town Hall, EMS, Senior Center, Library, Health Department, Tellalian Building, Teen Center, Highway and Administration Building as a supplement to the Town custodians.

The Director's position is currently open and one custodian recently retired. The Town may well be in an unsustainable situation, especially considering COVID sanitizing requirements.

### **Financial History**

Account Description	2021	2020		2019		2018		2017	
	Budget	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
SALARIES-FY/PERMANENT	307,638	419,121	387,523	413,462	413,462	442,466	433,907	510,473	510,473
SALARIES-SEASONAL/TEMP	4,800	5,401	5,401	3,729	1,924	4,800	3,429	4,800	4,256
SALARIES-OVERTIME	11,000	13,000	16,345	9,394	9,393	13,472	11,381	8,519	8,519
SALARIES-LONGEVITY	425	425	425	425	425	425	425	425	425
UNIFORM ALLOWANCE	1,300	1,227	1,227	1,000	1,000	1,182	1,145	1,570	1,570
SERVICES & FEES-ANCILLARY	156,940	131,888	135,541	125,283	125,283	130,506	129,206	118,615	118,615
SERVICES & FEES-CONTRACTUAL	9,820	9,450	9,024	8,259	8,259	8,799	8,798	7,425	7,425
PROGRAM SUPPLIES	4,680	4,065	1,636	2,906	2,906	2,349	2,348	4,850	4,644
MNTNCE/REP-BLDG & EQUIP	165,000	135,000	179,822	272,178	270,524	203,125	203,125	136,970	136,969
CAPITAL OUTLAY	5,289	5,289	5,288	15,066	15,066	15,066	15,066	15,154	15,066
RENTALS-ANNUAL/OCCASIONAL	1,164	1,164	85	-	-	1,164	-	-	-
SEWER FEES	187,000	199,299	181,697	181,988	181,987	195,425	184,148	218,321	218,320
<b>Subtotal</b>	<b>855,056</b>	<b>925,329</b>	<b>924,014</b>	<b>1,033,690</b>	<b>1,030,229</b>	<b>1,018,779</b>	<b>992,978</b>	<b>1,027,177</b>	<b>1,026,282</b>
ESTIMATED BENEFITS (19.65%)	63,153	85,400	79,890	83,267	82,915	89,927	87,583	102,222	102,116
ESTIMATED MEDICAL BENEFITS	140,000	160,000	160,000	160,000	160,000	160,000	160,000	180,000	180,000
<b>TOTAL EXPENSE</b>	<b>1,058,209</b>	<b>1,170,729</b>	<b>1,163,904</b>	<b>1,276,957</b>	<b>1,273,144</b>	<b>1,268,706</b>	<b>1,240,560</b>	<b>1,309,344</b>	<b>1,308,398</b>
Budget/Actual Variance			6,824		3,813		28,145		946

### **Key Accounting Functions**

Budgeting and Purchasing which is to be accomplished in accordance with the Town of Trumbull's Purchasing Policies and Procedures dated 10/31/11. The Building & Facilities Maintenance Director was in possession of a Town Home Depot credit card, which was reported to and paid by the Finance Department on a monthly basis.

## **Fleet Maintenance**

Fleet Maintenance is responsible for the repair and maintenance of town owned vehicles and equipment, excluding that of Police and BOE. The Department may provide billable services to TKCC and WPCA.

### **Operations**

#### **a. Procurement**

The majority of Town-owned vehicles are procured through the Town's normal budgetary and bid processes. They are accounted for as fixed assets and are charged to departmental capital outlay expenditure accounts.

Finance Department adds the vehicle to the maintained list, noting department, tag #, make, model, description (car, SUV, etc.) and VIN. This information is to be provided to the insurance company and to Highway personnel for set up in Fleet Manager and Fuel Master programs.

#### **b. Financing**

The Town utilizes an Internal Service Fund to finance the purchase of Town-owned vehicles. Entitled "Lease Fund," vehicle purchases are initially charged to this proprietary account, which is reimbursed by departmental capital outlay accounts generally over a period of 5 years.

#### **c. Registration/Insurance/Reporting**

All Town-owned vehicles are registered to the Town of Trumbull, CT. The majority of Town-owned vehicles have municipal license markers with a number followed by the letters "TR." For security purposes, Fire Marshal vehicles and a small number of Police vehicles do not use "TR" plates.

The use of municipal license plates must be reported to the State of Connecticut's Department of Motor Vehicles biannually.

The Town's insurance is brokered through Merit Insurance, Inc.; the Town is currently insured through Travelers with a liability-automobile-property pool policy. All town-owned vehicles are to be covered by this policy. An updated list of vehicles and equipment is to be submitted to the insurance company on an annual basis.

#### **d. Personal Property Tax**

Town-owned vehicles are exempt from personal property taxes.

#### **e. Drivers**

All employees who are eligible or required by job description to drive Town-owned vehicles must provide evidence of a valid driver's license, which is to be copied for Town files.

As part of the hiring process, all prospective Town employees submit to drug screening. Additionally, Town employees required to have a valid Commercial Driver's License (CDL) are subject to random drug testing.

#### **f. Vehicle disposition**

Per Town policy, on-road vehicles shall not be traded in; they shall be moved down through the lines of use based on their life expectancy and serviceability, at the direction of the Fleet Manager, with the authorization of the Director of Public Works. At end of useful life, vehicles are auctioned through Govdeals.com or sold for scrap. Upon disposition, the Highway Department updates Fleet Manager and

Fuel Master and notifies the Insurance Coordinator to update accounting records and notify the insurance company.

### **Fleet composition**

Utilizing 2019 data, the Town of Trumbull owned 166 vehicles, which were broken down as follows:

Description	2019	2016	2007
Cars	19	34	52
Pickups	60	55	77
SUV's	64	46	-
Vans	19	23	18
Motorcycles	4	4	4
	166	162	151

2019 vehicles, by department, compared to the 2016 and 2007 audits, are summarized below.

Department	2019	2016	2007
Assessor	1	1	
Building	3	3	5
EMS	3	4	4
Engineering	4	3	7
Finance	1	1	1
Fire Marshall	3	3	3
First Selectman	1	2	1
Golf	2	1	3
Health	1	1	
PW/Highway	24	26	35
Library	1	1	
Parks	16	12	13
P&Z	1	1	
Recreation	-	1	1
Senior Center	4	5	5
WPCA	5	3	3
Pool cars	2	2	
<b>Serviced by Fleet Mgmt</b>	72	70	81
Police	61	57	44
BOE	33	35	26
<b>Total Town owned</b>	166	162	151

The Town's equipment is also maintained by Fleet Management. The bulk of equipment is held by Highway.

### **Detail of Costs**

- In current years the fleet has generally added SUV's as they replace cars. Excluding Police, EMS, Fire Marshal and a BOE SUV, the average cost of the new vehicles approximates \$23.5k.
- The following summary represents the annual budget for the Town's equipment and vehicle repair and maintenance:

Budget	2021
Town repair salaries	523,171
Estimated benefits	242,803
Repair parts	275,000
Fuel, oil, grease	286,628
Insurance	152,199
	1,479,801

On an annual basis, the Town's Fleet Management Department maintains ~ 265 pieces of equipment.

- **Fuel** - gasoline and diesel are purchased under contract with Santa Buckley Energy. The contract price for gasoline is \$1.4822 per gallon as agreed on 3/10/20. The cost of diesel is \$2.0758 per gallon as agreed on 5/19/20.

On a monthly basis, Finance bills BOE, WPCA Enterprise Fund and the Fire Departments for gas and diesel.

- **Insurance** - the Town utilizes Merit Insurance, Inc. as their insurance broker. Vehicles are insured with Traveler's Insurance with a Liability-Automobile-Property pool policy, the detail for which is updated by Finance on an annual basis. The 2016 annual cost of insurance associated with Town-owned vehicles was \$152,199. The insurance deductible is \$2,000 per incident for vehicles and \$1,000 for equipment.
- **Repair salaries** - the following schedule represents the cost of Town personnel dedicated to the repair of Town vehicles and equipment:

Related Salaries:		2021 Budget	June 2016
Highway	Fleet Supervisor	90,671	83,153
Highway	Senior Mechanic	-	65,984
Highway	Motor Equipment Repairman	70,884	46,425
Highway	Motor Equipment Repairman	70,884	62,118
Highway	Motor Equipment Repairman	70,884	65,269
Highway	Motor Equipment Repairman	70,616	65,984
Highway	Motor Equipment Repairman	70,616	65,984
Highway	Motor Equipment Repairman	70,616	65,984
<b>Highway</b>		515,171	520,901
Parks	Parks Repairman	70,116	65,716
Police	Mechanic	73,593	56,592
TPS	Motor Equipment Repairman	72,800	68,598
<b>Total</b>		731,680	711,807

- **Repair - estimated benefits**  
Employee benefits were estimated and included FICA (7.65%), health insurance premiums, workman's compensation premiums (5%) and retirement contributions (7%).

## Financial History

Account Description	2021	2020		2019		2018		2017	
	Budget	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
SALARIES-FT/PERMANENT	514,171	512,224	443,097	484,868	436,054	491,333	360,449	526,002	447,444
SALARIES-OVERTIME	8,500	10,200	9,069	10,200	7,687	10,200	7,451	10,200	9,100
SALARIES-LONGEVITY	500	500	500	500	500	500	500	-	-
UNIFORM ALLOWANCE	4,925	4,925	3,425	4,925	4,871	4,922	3,287	8,030	5,663
TRANSPORTATION-GAS,OIL,GREASE	286,628	372,424	324,069	363,635	362,391	313,625	298,360	350,000	270,642
TRANSPORTATION-VEHICLE REPAIR	275,000	285,000	290,085	285,081	271,270	284,742	283,855	291,560	289,874
MINTNCE/REPAIR SERVICE CONTRACT	6,500	8,185	4,952	5,439	5,439	3,360	3,360	2,450	2,217
CAPITAL OUTLAY	-	6,000	5,999	-	-	-	-	-	-
	1,096,224	1,199,458	1,081,196	1,154,648	1,088,212	1,108,682	957,261	1,188,242	1,024,940
ESTIMATED BENEFITS (19.65%)	102,803	102,755	88,949	97,379	87,293	98,649	72,391	105,364	89,711
ESTIMATED MEDICAL BENEFITS	140,000	140,000	140,000	140,000	140,000	140,000	140,000	160,000	160,000
TOTAL EXPENSE	1,339,027	1,442,213	1,310,145	1,392,027	1,315,505	1,347,331	1,169,651	1,453,606	1,274,651
Budget/Actual Variance			132,067		76,522		177,680		178,955

## Key Accounting Functions

**Purchasing** - Budgeting and Purchasing which is to be accomplished in accordance with the Town of Trumbull's Purchasing Policies and Procedures dated 10/31/11.

## Transfer Station

The Transfer Station is responsible for the collection and recycling of Trumbull's waste.

The Connecticut Resource Recovery Authority was created in 1973 by an act of the Connecticut Legislature. The Bridgeport waste to energy facility began commercial operation in July 1988 with contracts to 12/31/08. Included in the system of waste collection were regional transfer stations. On 1/1/09 the Authority transferred seven Bridgeport Project transfer stations to their host towns. The Town of Trumbull subcontracted operations via a 5 year agreement with Enviro Express, the operator for the previous 20 years. Agreement included an option to extend for 3 additional 5 year periods. In 2014 the agreement was extended until June 30, 2019 at which time City Carting was chosen to operate the Transfer Station.

City Carting operates the Transfer Station on a day to day basis with their own employee. Although it does not appear to be the case, they are to provide routine custodial repairs (< \$1,000) and maintain Station and grounds. For these services a monthly fee is charged (updated annually); additionally, City Carting charges the Town for waste hauled from the Station on a load or per ton basis.

The Transfer Station operates under the Public Works Department. The site is located at 101 Spring Hill Road. Hours are Monday through Friday 7am to 2:45pm and Saturdays 7:00am to 11:45am. The site accommodates the solid waste and recycling needs of Trumbull, Easton and Monroe. Easton and Monroe are charged a monthly fee based on actual use plus certain allocations. Allocations (Trumbull ~60%, Easton ~10%, Monroe 30%) were determined in 1988 and remain quite consistent.

### Population

	2020		2013 - 2017		2010	
	Count	%	Count	%	Count	%
Trumbull	35,389	59.8%	36,455	57.1%	36,018	57.2%
Monroe	17,075	28.8%	19,766	31.0%	19,479	30.9%
Easton	6,739	11.4%	7,607	11.9%	7,490	11.9%
	59,203	100%	63,828	100%	62,987	100%

<https://www.cerc.com/TownProfiles>

The Town budgets two full-time employees. Employees operates the scale, identify users, keep record of incoming and outgoing vehicles by type, town, weight and content, collect payments and provide information and direction to Station users.

## Operations

### 1. Items entering Transfer Station:

#### A. Disposal requirements:

- Trash may be brought in by haulers, who contract directly with Trumbull residents. These haulers pay the Town \$500/per truck per year.
- Commercial haulers pick up from Trumbull businesses and are billed monthly by the Town at a rate of \$98/ton.
- Town trucks enter the station with brush or waste. Loads are weighed but not charged.
- For individuals, driver's license is checked and fees by town as follows:

	Trash	Demo	Metal	Brush	SS recycling	eWaste	Propane tanks	Freon	Tires
<b>Trumbull</b>	No charge	\$12/125 lbs	No charge	Residents no charge Contractors \$8/125 lbs	No charge	No charge			\$2 ea
<b>Monroe</b>	\$6.00/125 lbs	\$12/125 lbs	No charge	**	No charge	No charge	\$5 each	\$15	\$2 ea
<b>Easton</b>	\$7/125 lbs	\$12/125 lbs	No charge	No	No charge	No charge		\$21.00	\$2 ea

\*\* Accepted at Garder Rd Landfill: \$18/carload; \$30/ truckload under 1 ton; \$48/truckload over 1 ton OR \$10/yr (waived for Senior Citizens)

- B. Except for the \$2 tire disposal fee which may be paid with cash. As of 3/14/20 the Transfer Station began collecting all fees on site via credit card. Highway personnel can view credit card information throughout the day and can run the required reports at end of day.
- C. Transfer station operations:  
Vehicle pulls onto scale. Attendant inputs town, weight, type of materials entering, and how entering (car, Town vehicle, etc.) into the Metro-Toledo Auto Scale 2000 software. A four-part

receipt is generated by station attendant and signed by customer. Receipts are distributed as follows:

1. Customer - one copy
2. Monroe - 2 copies kept at station for Monroe personnel to pick up
3. Easton – 2 copies are sent to Trumbull Highway Department where they will be picked up by Easton personnel

## 2. Items exiting the Transfer Station:

City Carting hauls all trash and materials from the Transfer Station. Outgoing vehicles are weighed for billing purposes. Trash and demo are taken to the Wheelabrator site in Bridgeport; tires, metals, recyclables, eWaste and brush are hauled to respective handlers.

## 3. Billing:

Prior and current billing detail is provided below. A billing process flow is available on the last page of the report.

Enviro Express - Prior					City Carting - Current				
Who:	Bills:	For:	Rate:	Based on:	Who:	Bills:	For:	Rate:	Based on:
Wheelabrator	Trumbull	Destination charges	60.46	Tonnage	Wheelabrator	Trumbull	Destination charges	64.69	Tonnage
	Easton					Easton			
	Monroe					Monroe			
Wheelabrator	Trumbull	GBRSWIC Program fee	0.50	Tonnage	Wheelabrator	Trumbull	GBRSWIC Program fee	0.10	Tonnage
	Easton					Easton			
	Monroe					Monroe			
Enviro Express	Trumbull	Trash hauling	14.96	Tonnage	City Carting	Trumbull	Trash hauling	18.00	Tonnage
Enviro Express	Trumbull	Monthly/YE adj	30,110	Flat fee	City Carting	Trumbull	Monthly/YE adj	35,030	Flat fee
Enviro Express	Trumbull	Metal	175.00	Load (every 2-3 days)	City Carting	Trumbull	Metal	175.00	Load (every 2-3 days)
Enviro Express	Trumbull	Bulk pickup	80.00	Tonnage	City Carting	Trumbull	Demo		\$195/load + \$85/ton
Enviro Express	Trumbull	Single stream	175.00	Load (every 3-4 days)	City Carting	Trumbull	Bulk pickup	80.00	Tonnage
Enviro Express	Trumbull	Tires	600.00	Load (ave 45 days)	City Carting	Trumbull	Single stream	\$225/load CC; \$83.08/ton Oak Ridge	
Enviro Express	Trumbull				City Carting	Trumbull	Tires	\$225/load + \$120/ton	
Royal Environmental	Trumbull	Brush, logs, leaves	25.88	Tonnage	Grillo	Trumbull	Brush, logs, leaves	27.95	Tonnage
Trumbull	Easton	Attendant salary/ben	\$6/ton	Est. monthly - annual trueup	Trumbull	Easton	Attendant salary/ben	\$6/ton	Est. monthly - annual trueup
Trumbull	Monroe				Trumbull	Monroe			
Trumbull	Easton	SRF -repairs, capex	2.50	Tonnage	Trumbull	Easton	SRF -repairs, capex	2.50	Tonnage
Trumbull	Monroe				Trumbull	Monroe			
Trumbull	Monroe	Demo	80.00	Tonnage	Trumbull	Monroe	Demo	80.00	Tonnage
Trumbull	Easton	Trash hauling	14.96	Tonnage	Trumbull	Easton	Trash hauling	18.00	Tonnage
Trumbull	Monroe				Trumbull	Monroe			
Trumbull	Easton	Enviro flat fee	~ 10%	Population	Trumbull	Easton	City Carting flat fee	~ 10%	Population
Trumbull	Monroe		~ 30%		Trumbull	Monroe		~ 30%	
Trumbull	Commercial haulers		98.00	Tonnage	Trumbull	Commercial haulers		98.00	Tonnage
Trumbull	Residential haulers		500.00	Per year/per truck	Trumbull	Residential haulers		500.00	Per year/per truck

The amounts charged to Easton and Monroe are as follows:

- Trumbull rebills hauling costs and based on tonnage
- Trumbull allocates the monthly flat fee and Station employee costs based upon population estimates



- The Special Revenue Fund contribution is based on tonnage and represents joint costs, including a provision for upcoming capital expenditures. As of 6/30/20 the balance in this account was \$371,148, with plans to require ~ \$215k in the near future.

#### **Station revenue / cost analysis:**

Residential haulers for Easton and Monroe are charged by tonnage through City Carting and Wheelabrator billing. Residential haulers for Trumbull are charged \$500 per year per truck.

	Residential haulers	Resident trash self-serve	Residential haulers		Commercial haulers	
			Permitting fees	Tipping fees	Permitting fees	Tipping fees
Shelton	Town	No charge	NA	NA	NA	NA
Fairfield	X	\$6/load min	\$150	\$87/ton	\$150	\$94/ton
Westport	X	No charge	\$250 or \$500	\$-0-	\$250 or \$500	\$110/ton
Trumbull	X	No charge	\$500	\$-0-	\$500	\$98/ton
Milford	Town	Cars free; Trucks \$104/ton	No	\$-0-	No	\$104/ton
Norwalk	Town trucks & private haulers	Free up to 1 ton/yr. then \$85/ton; yardwaste \$55/ton	< 6 tons \$125 > 6 tons \$500	\$85/ton	< 6 tons \$125 > 6 tons \$500	\$85/ton
Unconfirmed						

For comparative purposes, a full analysis of Trumbull activity and charges compared to nearby towns is included in the Appendix, page 27.

- Shelton uses town trucks for residential pick up. They subcontract labor. Residential and commercial haulers transport directly to Bridgeport. Trash can be taken to the Station by residents without charge.
- Fairfield charges commercial and residential haulers an annual permitting fee of \$150 per truck and tipping fees of \$87/ton for residential haulers and \$94/ton for commercial haulers. Additionally, Fairfield charges residents \$6/load up to 125 pounds.
- City of Westport charges commercial and residential haulers an annual permitting fee of \$250 or \$500 based upon capacity of truck. In addition, Westport recently increased tipping fees from \$85/ton to \$110/ton for commercial haulers. No charge to residents with proof of residency - up to six 30 gal bags OR \$50/load.
- City of Milford self collects residentially and charges commercial haulers \$104/ton, up from \$80/ton. Resident cars are free but personal trucks or vans pay \$104/ton (.052/lb). No haulers to Transfer Station.
- Norwalk's scale software allows them to track weight for every vehicle entering Station. Residents allowed 1 ton/year free of charge, and then prorate at \$85/ton for trash, \$55/ton for yardwaste. Norwalk does not differentiate between residential and commercial haulers; all pay \$85/ton.

## Financial History

Account Description	2021	2020		2019		2018		2017	
	Budget	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
FEE REVENUE	(332,640)	(313,500)	(232,360)	(285,000)	(403,680)	(1,351,057)	(401,660)	(300,000)	(394,516)
MISCELLANEOUS REVENUE	-	-	(31,229)	-	-	-	-	-	-
SALARIES-FY/PERMANENT	134,090	134,501	148,734	134,858	134,858	132,409	132,409	129,632	129,632
SALARIES-OVERTIME	26,500	26,500	28,422	25,504	25,504	25,000	22,982	27,657	27,656
SALARIES-LONGEVITY	-	500	-	500	500	500	500	500	500
UNIFORM ALLOWANCE	500	500	225	342	342	500	476	500	225
SERVICES & FEES-CONTRACTUAL	2,442,087	2,338,725	2,326,814	2,143,461	2,131,430	1,978,624	1,978,623	1,874,103	1,870,532
SPECIAL CONTRACTUAL SERVICES	65,000	60,000	65,038	70,256	62,825	70,654	54,940	69,600	53,567
PROGRAM SUPPLIES	4,000	5,000	2,139	931	930	5,000	3,587	5,000	3,012
MNTNCE/REPAIR SERVICE CONTRACT	-	1,377	-	-	-	736	-	1,377	-
HAZARDOUS WASTE DAY	7,010	16,000	2,740	14,388	12,597	17,141	9,560	18,792	18,792
	2,346,547	2,269,603	2,310,521	2,105,240	1,965,306	879,507	1,801,418	1,827,161	1,709,401
ESTIMATED BENEFITS (19.65%)	31,556	31,735	34,811	31,609	31,609	31,029	30,633	31,006	31,005
ESTIMATED MEDICAL	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
TOTAL LOSS	2,418,103	2,341,338	2,385,332	2,176,849	2,036,916	950,536	1,872,050	1,898,167	1,780,406
Budget/Actual Variance			(43,994)		139,934		(921,514)		117,760

The following represents an analysis of the Services and Fees-Contractual for 2020 compared to line items of 2017:

2020	Vendor	COMMENTS	2017	Vendor
42,675	SRA Total	Trumbull share SRA	50,857.64	SRA Total
1,372	A ROYAL FLUSH INC	PORTOLET	1,105.00	A ROYAL FLUSH INC
1,178	ALL AMERICAN WASTE, LLC	Recycling removal	1,951.97	ALL AMERICAN WASTE, LLC
654,126	CITY CARTING CO. INC.	Monthly fees, hauling	543,125.55	Enviro
1,061	EGC ENVIRONMENTAL SERVICES, LLC	Waste oil, antifreeze	5,276.10	EGC ENVIRONMENTAL SERVICES, LLC
289,875	GRILLO SERVICES LLC	Leaves and brush	202,159.27	Royal Environmental
4,102	INTERSTATE REFRIGERANT RECOVERY	CFC Recovery	3,500.00	INTERSTATE REFRIGERANT RECOVERY
251,571	OAK RIDGE TRANSFER STATIONS, LLC	Single stream	-	
2,750	STRATFORD BALING	SSRI charges	-	
267	TOWN OF EASTON	Ticket refunds	-	
1,273	TOWN OF MONROE	Ticket refunds	-	
1,080,860	WHEELABRATOR BRIDGEPORT, L.P.	Disposal	1,062,556.79	WHEELABRATOR BRIDGEPORT, L.P.
2,331,111	Grand Total		1,870,532.32	Grand Total

## Key Accounting Functions

Transfer Station Receipts Reconciliation: Highway personnel can view Transfer Station credit card activity at any time throughout the day. Credit card information captures cost, if applicable, by Town (Trumbull, Easton, Monroe) type of items disposed of (demo, trash, freon, etc.). Highway personnel enter tonnage by town by type by carrier into an excel worksheet. At end of month, worksheet is reconciled to City Carting invoicing. Excel worksheet is also used to:

- invoice commercial haulers,
- invoice Monroe and Easton,
- remit payments to Wheelabrator and City Carting,
- transfer Trumbull funds to the Special Agency Account. The Transfer Station maintains one Special Agency Account which collects fees from Trumbull, Easton and Monroe for their proportionate share of Transfer Station expenses, and holds funds in anticipation of future capital requirements.

## **Section 3**

### **Findings & Recommendations**

**Finding #1:** Page 5 provides the information of all the appointed or hired employees who directly report or roll up under the supervision of the Director of Public Works. As presented in the Highway Operational Review dated 5/4/19, Novatime was reviewed to test the reporting and approval hierarchy:

The Superintendent of Parks and the Director of Buildings and Facilities Maintenance, direct reports of the Director of Public Works, were able to “self-approve” their time. These individuals were eligible for overtime. In September 2018, the prior Town Engineer negotiated increased salary for discontinuance of overtime so although the new Town Engineer, appointed 1/30/19 self- approved, the position was no longer eligible for overtime.

Other Highway employee time was edited and approved by Highway office personnel, as was the time of the Highway General Foreman, who was also eligible for overtime. The Highway General Foreman did not approve his direct reports.

The self-approval capability of certain employees was not isolated to this Department. It was recommended that Trumbull’s Administration, HR, Finance, and involved Departments should rectify this situation, which is especially concerning for individuals capable of earning overtime. The Police Department should be invited to participate in these discussions as they are affected by the same issues.

Employee time may be reviewed by someone other than a direct supervisor, but should ultimately be approved by the direct supervisor or delegated to a knowledgeable employee of a tier higher than the reporting employee.

**Finance Response:** HR and Administration will need to review these types of issues and address accordingly.

**Finding #2:** As originally discussed with Highway employees and reported in the Transfer Station Cost and Process Analysis dated 4/22/16, and again in the 4/19 Highway Operational Review, Highway personnel prepare deposits when time permits, frequently only monthly. A review of the receipts journal and associated detail maintained by the Finance Department determined that a total of \$256,298 was deposited on 12 separate dates.

A sample of 42 checks were traced from check date to deposit date and the range of timing was from 5 to 34 days. This detail is available for review in the Appendix, page 26.

**Recommendation:** In keeping with the Town’s Cash Policy, Highway personnel should prepare deposits each time they accumulate more than \$500 cash, but not to hold for longer than 7 calendar days. Once the \$500 threshold is achieved, funds should be deposited within one business day.

It is further recommended that the Transfer Station utilize a credit card clearing account, which highlights issues and aids the reconciliation process.

**Management Response:** Highway personnel were under the mistaken impression that the Cash Receipts Policy only related to “cash” and since the implementation of the credit card machine at the Transfer Station, receipt of actual cash is minimal. Going forward they will deposit in accordance with the Cash Receipts Policy which states no amount of funds can be held longer than 7 calendar days.

**Finding #3:** The Trumbull Transfer Station Cost Review was completed April 2016. At that time, annual cost of Transfer Station operations approximated \$2.5m. Unallocated share to Trumbull exceeded \$1.6m annually. It was recommended that Trumbull consider offsetting some portion of the Town’s cost by implementing tipping fees for residential haulers. Such implementation would reduce the significant risk of residential haulers mixing loads with out of town pick-ups or with commercial waste. Some haulers carry commercial and residential loads or carry for Trumbull as well as other towns.

Options were offered to incentivize haulers to mitigate the impact of fees being passed to homeowners:

- Charge residential haulers only a portion of the combined ~\$90/ton cost of hauling/delivery
- Consider utilizing town trucks and labor as a cost reduction strategy, or utilize town trucks and subcontract labor, as does Shelton
- Alternatively, or in conjunction with adding residential hauler tipping fees, Town could offset Station cost by charging residents a minimal fee per carload which might incentivize homeowners to utilize haulers, thereby increasing their customer base.

**Recommendation:** Transfer Station operational expenses have increased 20% in 3 years driven primarily by the decrease in revenue of recyclables and the increase in Contractual Fees/Services. It is recommended that the Town reconsider updating the Transfer Station cost structure, detailed in the Appendix, page 27.

**Management Response:** Public Works Director to discuss with Trumbull Administration.

**Finding #4:** As presented in the Transfer Station Cost and Process review of April 2016, the bookkeeping process performed by Highway personnel remains highly manual and time consuming. A time study was prepared for the report as follows:

*Station bookkeeping requirements of two Highway Department employees total an estimated 128 hours per month. This calculates to \$37,956 per year in salary and benefits. If included in salary & benefits billed to Easton (10%) and Monroe (30%) Trumbull would reduce their portion of Station cost by \$15,182 annually. Town might also consider adding bookkeeping costs to allocations.*

Even with the addition of the credit card machine at the site, the transfer of information, bookkeeping and reconciliation time would be saved with the implementation of software. Fairfield utilizes a program that accumulates weight coming into the station, by type, by carrier. Reports matched to subsequent invoicing have proven accurate, saving office time on data entry and reconciliation. Also, as discussed in the prior report, Town may wish to consider identifying resident vehicles, possibly with a sticker, to ease the flow at the station.

It was recommended at the time that the Town consider software capable of capturing incoming and outgoing tonnage, by town, by type, by carrier. Estimated cost from one vendor:

	<u>Year 1</u>	<u>Subsequent</u>
Licensing	1,995	-
Program	2,000	-
Setup and training (max)	6,000	-
Support & maintenance		895
	<u>9,995</u>	<u>895</u>

As compared to bookkeeping time, payback is less than one year.

**Management Response:** Public Works Director will continue to investigate software capabilities. Cost of software and potential time savings will be considered.

**Finding #5:** Based on the estimated hours utilized by task, an analysis was performed to determine whether Highway staffing levels were appropriate. Although the analysis includes some estimates, for instance, estimates of time borrowed from other departments, as well as estimates of earned/utilized vacation hours, the analysis showed current staffing within ~ 1 FTE of need. However, consideration must be given to availability/staffing requirements during peak activities or emergencies. Note the variance of 9,980 manhours required for snow removal between 2018 and 2020. The variance represents almost 23% of total 2020 time.

**Recommendation:** Similar to the concept of on-call vendors, the department may wish to consider vetting and acclimating specific groups who could be called upon to assist in times of need, such as drivers during storms.

**Management Response:** In process – PW Director has bid for trucks with plows, sanders and drivers on an as needed, Covid contingency basis, in accordance with union guidelines.

**Finding #6:** Per the Town Owned Vehicles: Cost and Process Review dated 10/5/16, and updated in the Highway Operational Review dated 5/4/19 fixed asset lists were maintained by individual departments, by the Finance Department and by Merit Insurance, but the lists did not agree to each other or to the General Ledger.

**Recommendation:** As previously recommended, physical inventories should be performed on a regular basis, and a single, accurate listing of fixed should be maintained, preferably in MUNIS. The Town provides updates to Merit Insurance on an annual basis.

A single point of contact should be responsible for all vehicle and equipment information. At this point in time it is difficult to know who is responsible for certain specific fixed asset operational and reporting functions.

- There is no current list vehicles scheduled for auction, which should have been taken out of service.
- Submission of the Town of Trumbull Municipal Plate Listing assignments due to the Department of Motor Vehicles each January for December and each July for June has not been filed since 2/19/20.

**Finance Response:** The Finance Department is currently working on:

1. Merging all vehicle lists into one and reconcile to Munis,
2. Updating the vehicle list to submit to DMV by January 2021,
3. Restarted the process of scheduling vehicles for auction.

**Finding #7:** Section 12.B.ii of the Town Charter relates to the maintenance of all buildings and equipment used or owned by the town, except the buildings and equipment used by the Board of Education. The Department of Public Works may maintain and care for school buildings and grounds, but only if and to the extent and for the period requested by the Board of Education and approved by the Town Council, provided the costs are charged against the Board of Education's appropriations.

**Recommendation:** As presented in the Highway Operational Review dated 5/4/19, 92% of the \$219,278 paid to by the Town to Tarantino's Landscaping, Inc. was for work performed for BOE. It was recommended that this and other contracts that include both Town and Board of Education items should be reviewed for compliance with the Town Charter. These contracts:

- could be separated between Town and BOE,
- the Town could communicate with the Board of Education to expect their costs to be charged to them,
- the Town could include the cost in the annual in-kind reporting prepared by Finance.

**Management Response:** Per the prior audit, Finances stated they were not aware of the provision in the charter that we should be charging the BOE for the cost of maintaining the fields. Going forward, the amounts pertaining to BOE will be included in the annual in-kind report.

# Appendix

## Prior audits

The following recent audits related directly to or included programs, processes, services, activities or assets of Public Works. All are available for review on the Town's website under "Internal Audit".

Audit	Dated	Finding	Specific Department	Status
Leaf Management Alternatives	8/11/2015	Recommend Town consider a significantly less expensive method of leaf collection	Highway	Considered
Special Revenue Accounts	1/6/2016	3 accounts: 2 required adjustment, 1 appropriate and remains	Transfer Station	Done
Energy Opportunities	3/2/2016	Consider where number of or lumin rating of streetlights can be reduced; assist UI in updating streetlight fixtures and bulbs per 2018/19 plan	Highway	Done
Transfer Station Cost and Process Analysis	4/22/2016	Consider offsetting some portion of the Town's \$1.6m Station cost by implementing tipping fees for residential haulers	Transfer Station	Considered
		Station Attendant to issue prenumbered receipt for cash. Send cash to Highway for deposit when >\$500 but no less frequently than weekly	Transfer Station	Done
		Highway personned to deposit each time they accumulate \$500 cash (including Transfer Station receipts), but no less frequently than weekly	Highway	Will occur going forward
		Install credit card machines at Highway building and at Transfer Station	Transfer Station/ Highway	Done
		Investigate the implementation of software capable of capturing incoming and outgoing tonnage, by town, by type, by carrier.	Transfer Station	In Process
Town Owned Vehicles Cost and Process Review	10/5/2016	Fleet Manager to maintain accurate list of all Town vehicles including maintenance documentation (excl PD & BOE)	Fleet Maintenance	Done
		Ensure Town seal affixed to all applicable Town vehicles including take home vehicles	Fleet Maintenance	Done
		Highway to safeguard all vehicle documents, fuel keys and unused license plates	Fleet Maintenance	Will occur going forward
Town Owned Vehicles Follow Up	10/18/19	Highway to assist Finance in annual vehicle/equipment inventory	Fleet Maintenance	Will occur going forward
		Consider decreasing number of assigned vehicles Take home vehicles: Public Works 2; Highway 5	Public Works/ Highway	Ongoing
Town Provided Electronic Devices	4/3/2018	Director to periodically review devices required by the department: PW 3 phones; Hwy 8 phones, 4 iPads	Director PW	Ongoing
Cash Receipts	6/4/2017	Install full back door to Tax Office, including one-way code pad	Building & Facilities Maintenance	In Process
Highway Operational Review	5/4/2019	Contracts that include both Town and BOE should be reviewed for compliance with the Town Charter. These contracts should be separated, or the Town should communicate with the BOE to expect their costs to be charged to them.	Building & Facilities Maintenance	Will occur going forward
		Director of Buildings and Facilities Maintenance, direct report of the Director of Public Works, was able to "self-approve" in Novatime. Other Highway employee time was edited and approved by Highway office personnel, as was the time of the Highway General Foreman, who is also eligible for overtime. The Highway General Foreman did not approve his direct reports.	Director PW	In Process



Account Description	2021	2020		2019		2018		2017	
	Budget	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Highway FEE REVENUE	-	-	(325)	-	-	-	-	-	-
Trans Stn FEE REVENUE	(332,640)	(313,500)	(232,360)	(285,000)	(403,680)	(1,351,057)	(401,660)	(300,000)	(394,516)
Trans Stn MISCELLANEOUS REVENUE	-	-	(31,229)	-	-	-	-	-	-
Subtotal Revenue	(332,640)	(313,500)	(263,914)	(285,000)	(403,680)	(1,351,057)	(401,660)	(300,000)	(394,516)
Bldg & Fac SALARIES-FY/PERMANENT	307,638	419,121	387,523	413,462	413,462	442,466	433,907	510,473	510,473
Fleet SALARIES-FY/PERMANENT	514,171	512,224	443,097	484,868	436,054	491,333	360,449	526,002	447,444
Highway SALARIES-FY/PERMANENT	2,024,741	2,047,410	2,055,364	1,976,633	1,966,500	1,945,773	1,813,445	1,894,070	1,827,126
PW Director SALARIES-FY/PERMANENT	306,236	192,387	193,093	192,285	192,284	188,045	188,045	185,127	185,126
Trans Stn SALARIES-FY/PERMANENT	134,090	134,501	148,734	134,858	134,858	132,409	132,409	129,632	129,632
Bldg & Fac SALARIES-LONGEVITY	425	425	425	425	425	425	425	425	425
Fleet SALARIES-LONGEVITY	500	500	500	500	500	500	500	-	-
Highway SALARIES-LONGEVITY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Trans Stn SALARIES-LONGEVITY	-	500	-	500	500	500	500	500	500
Bldg & Fac SALARIES-OVERTIME	11,000	13,000	16,345	9,394	9,393	13,472	11,381	8,519	8,519
Fleet SALARIES-OVERTIME	8,500	10,200	9,069	10,200	7,687	10,200	7,451	10,200	9,100
Highway SALARIES-OVERTIME	56,500	110,000	118,914	113,540	113,541	103,425	103,423	134,582	134,582
PW Director SALARIES-OVERTIME	500	500	-	500	-	151	-	500	-
Snow SALARIES-OVERTIME	125,000	165,000	68,837	170,510	170,510	226,319	226,318	177,906	177,905
Trans Stn SALARIES-OVERTIME	26,500	26,500	28,422	25,504	25,504	25,000	22,982	27,657	27,656
Highway SALARIES-PT/PERMANENT	28,331	27,776	28,897	27,776	26,865	27,673	27,672	26,372	26,372
Bldg & Fac SALARIES-SEASONAL/TEMP	4,800	5,401	5,401	3,729	1,924	4,800	3,429	4,800	4,256
Highway SALARIES-SEASONAL/TEMP	7,000	7,725	-	4,185	2,748	7,725	7,472	7,500	4,628
Subtotal Salaries	3,557,932	3,675,170	3,506,620	3,570,869	3,504,756	3,622,216	3,341,809	3,646,265	3,495,745
Bldg & Fac UNIFORM ALLOWANCE	1,300	1,227	1,227	1,000	1,000	1,182	1,145	1,570	1,570
Fleet UNIFORM ALLOWANCE	4,925	4,925	3,425	4,925	4,871	4,922	3,287	8,030	5,663
Highway UNIFORM ALLOWANCE	29,360	18,000	18,050	29,361	29,360	17,556	17,241	27,693	25,940
Trans Stn UNIFORM ALLOWANCE	500	500	225	342	342	500	476	500	225
Subtotal Uniforms	36,085	24,652	22,927	35,628	35,573	24,160	22,149	37,793	33,398
Bldg & Fac SERVICES & FEES-CONTRACTUAL	9,820	9,450	9,024	8,259	8,259	8,799	8,798	7,425	7,425
Trans Stn SERVICES & FEES-CONTRACTUAL	2,442,087	2,338,725	2,326,814	2,143,461	2,131,430	1,978,624	1,978,623	1,874,103	1,870,532
Trans Stn SPECIAL CONTRACTUAL SERVICES	65,000	60,000	65,038	70,256	62,825	70,654	54,940	69,600	53,567
Bldg & Fac SERVICES & FEES-ANCILLARY	156,940	131,888	135,541	125,283	125,283	130,506	129,206	118,615	118,615
Highway SERVICES & FEES-ANCILLARY	40,080	38,500	35,873	35,864	28,397	29,711	29,711	35,890	35,443
Snow SERVICES & FEES-ANCILLARY	-	-	-	-	-	15,000	15,000	30,000	30,000
Subtotal Services & Fees	2,713,927	2,578,563	2,572,289	2,383,123	2,356,194	2,233,294	2,216,279	2,135,633	2,115,582
Construction PROGRAM EXPENSES	-	100,000	100,000	99,019	99,019	117,131	117,131	150,754	148,637
Bldg & Fac PROGRAM SUPPLIES	4,680	4,065	1,636	2,906	2,906	2,349	2,348	4,850	4,644
Highway PROGRAM SUPPLIES	162,740	158,000	146,559	155,266	155,124	156,048	156,048	156,143	156,143
Snow PROGRAM SUPPLIES	350,000	350,000	313,075	371,029	371,028	501,750	501,749	352,079	352,079
Trans Stn PROGRAM SUPPLIES	4,000	5,000	2,139	931	930	5,000	3,587	5,000	3,012
Subtotal Program Supplies	521,420	617,065	563,409	629,151	629,007	782,278	780,863	668,826	664,514
Highway SUPPLIES-CLEANING	375	375	276	374	235	374	116	388	308
Highway OFFICE SUPPLIES	2,850	2,850	2,849	2,534	2,534	2,428	2,428	3,700	3,699
Highway PROF DEV-SEM/CONF	3,500	3,500	3,500	3,500	100	3,829	350	2,439	1,134
PW Director PROFESSIONAL DEV-DUES	295	310	310	303	303	295	295	291	288
PW Director PROFESSIONAL DEV-SEM/CONF	2,000	1,985	400	1,992	1,193	2,000	876	1,351	1,344
Subtotal Prof Dev-Sem/Conf	5,795	5,795	4,210	5,795	1,595	6,124	1,521	4,081	2,766
Fleet Maint/REP SERV CONTRACT	6,500	8,185	4,952	5,439	5,439	3,360	3,360	2,450	2,217
Trans Stn Maint/REP SERV CONTRACT	-	1,377	-	-	-	736	-	1,377	-
Bldg & Fac Maint/REP-BLDG & EQUIP	165,000	135,000	179,822	272,178	270,524	203,125	203,125	136,970	136,969
Highway R&M SERVICE CONTRACT	2,610	2,772	2,859	2,980	2,818	3,686	2,466	2,600	2,600
Highway R&M-PROGRAM RELATED	43,000	43,000	38,904	41,000	38,793	42,018	42,017	35,000	34,868
Highway R&M-REFUSE REMOVAL	7,000	7,000	6,044	6,796	5,829	6,598	6,341	6,406	6,341
Subtotal Repairs & Maint	224,110	197,334	232,581	328,393	323,404	259,523	257,309	184,803	182,995
Highway RENTALS-ANNUAL	6,930	9,500	6,720	9,220	6,716	6,720	6,245	3,120	3,120
Bldg & Fac RENTALS-ANNUAL/OCCASIONAL	1,164	1,164	85	-	-	1,164	-	-	-
Highway RENTALS-OCCASIONAL	9,808	9,808	1,592	12,000	9,183	14,550	10,020	14,550	7,898
Highway COMMUNICATIONS-PR	-	-	-	-	-	-	-	7,469	7,446
PW Director TRANSPORTATION-EXPENSE	234	234	-	234	-	230	-	213	-
Fleet TRANSPORTATION-GAS,OIL,GREASE	286,628	372,424	324,069	363,635	362,391	313,625	298,360	350,000	270,642
Fleet TRANSPORTATION-VEHICLE REPAIR	275,000	285,000	290,085	285,081	271,270	284,742	283,855	291,560	289,874
Subtotal Transportation Exp	561,862	657,658	614,154	648,950	633,661	598,597	582,214	641,773	560,516
Bldg & Fac SEWER FEES	187,000	199,299	181,697	181,988	181,987	195,425	184,148	218,321	218,320
Highway UTILITIES-ELECTRICITY	83,000	84,535	70,114	99,431	81,399	109,147	74,874	98,144	73,481
Streetlights Utilities/Streetlights Accounts	325,000	335,000	291,520	362,387	362,387	457,739	456,519	456,934	433,303
Highway UTILITIES-HEAT	33,000	32,789	24,352	32,125	30,984	30,427	29,063	32,121	25,101
Highway UTILITIES-TELEPHONE	12,086	12,081	7,473	15,120	10,145	19,605	9,316	23,104	21,029
PW Director UTILITIES-TELEPHONE	612	632	372	768	593	794	794	682	681
Highway UTILITIES-WATER	6,000	6,000	5,154	7,263	5,351	7,130	5,732	6,277	5,740
Subtotal Utilities	646,698	670,336	580,682	699,082	672,847	820,267	760,446	835,583	777,656
Trans Stn HAZARDOUS WASTE DAY	7,010	16,000	2,740	14,388	12,597	17,141	9,560	18,792	18,792
Fleet CAPITAL OUTLAY	-	6,000	5,999	-	-	-	-	-	-
Highway CAPITAL OUTLAY	56,185	71,505	70,849	78,616	78,364	96,132	96,132	113,895	113,634
Bldg & Fac CAPITAL OUTLAY	5,289	5,289	5,288	15,066	15,066	15,066	15,066	15,154	15,066
Subtotal Capital Outlay	61,474	82,794	82,136	93,682	93,430	111,198	111,197	129,049	128,700
Total	8,024,800	8,235,564	7,929,356	8,148,189	7,878,052	7,148,977	7,700,496	8,031,825	7,608,619
ESTIMATED BENEFITS (19.65%)	699,134	722,171	689,051	701,676	688,685	711,765	656,665	716,491	686,914
Estimated Medical Ins (Headcount)	1,040,000	1,020,000	1,040,000	1,040,000	1,040,000	1,040,000	1,040,000	1,080,000	1,080,000
Grand Total	9,763,934	9,977,735	9,658,407	9,889,865	9,606,736	8,900,742	9,397,162	9,828,316	9,375,533

## Results of sampled deposit timing - Highway

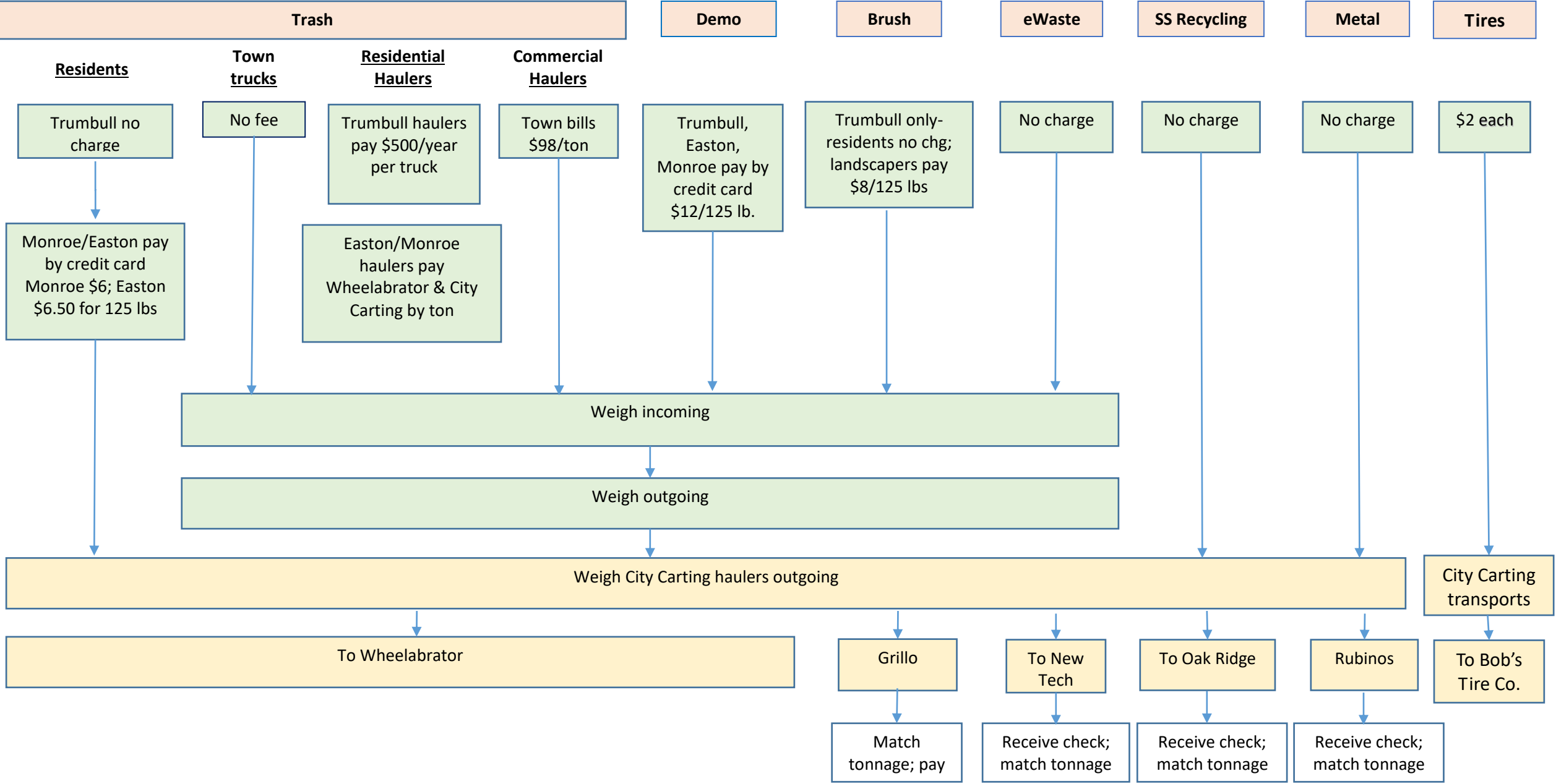
Sort by Check Date			
Check Date	Dep Date	Amount	Days to Deposit
6/6/2019	7/11/2019	589.40	34
6/11/2019	7/11/2019	4,243.29	29
6/18/2019	7/11/2019	352.00	22
7/9/2019	8/13/2019	4,689.28	34
7/25/2019	8/13/2019	7,499.63	18
8/14/2019	8/30/2019	621.20	15
9/16/2019	10/10/2019	13.00	23
9/26/2019	10/10/2019	600.00	13
10/15/2019	11/7/2019	10,154.61	21
10/17/2019	11/7/2019	7,705.09	19
10/22/2019	11/7/2019	4,126.33	14
10/23/2019	11/7/2019	224.80	13
11/15/2019	11/21/2019	10,673.16	5
11/15/2019	11/21/2019	1,519.22	5
11/18/2019	12/13/2019	2,141.50	24
11/18/2019	12/13/2019	410.40	24
11/27/2019	12/13/2019	4,060.45	15
11/29/2019	12/13/2019	2,021.47	13
12/19/2019	1/16/2020	52.00	27
12/30/2019	1/16/2020	3,391.76	16
1/15/2020	2/12/2020	213.00	27
1/23/2020	2/12/2020	540.00	19
1/29/2020	2/12/2020	3,511.61	13
1/31/2020	2/12/2020	3,806.72	11
2/26/2020	3/18/2020	1,016.53	20
2/26/2020	3/18/2020	2,439.66	20
2/26/2020	3/18/2020	476.40	20
3/19/2020	4/1/2020	189.40	12
3/31/2020	4/15/2020	2,667.13	14
4/3/2020	4/15/2020	3,280.24	11
4/21/2020	5/12/2020	317.40	20
4/21/2020	5/12/2020	22.00	20
4/29/2020	5/12/2020	198.20	12
5/29/2020	6/17/2020	2,074.94	18
5/29/2020	6/17/2020	7,399.51	18
6/12/2020	6/17/2020	1,875.78	14
6/30/2020	7/21/2020	3,915.61	20
7/12/2020	8/13/2020	1,768.51	31
7/17/2020	8/18/2020	2,152.71	31
7/29/2020	8/18/2020	3,874.30	19
7/31/2020	8/18/2020	2,301.12	17
8/1/2020	8/13/2020	1,082.00	12
		<u>110,211.36</u>	

Sort by Days to Deposit			
Check Date	Dep Date	Amount	Days to Deposit
11/15/2019	11/21/2019	10,673.16	5
11/15/2019	11/21/2019	1,519.22	5
1/31/2020	2/12/2020	3,806.72	11
4/3/2020	4/15/2020	3,280.24	11
3/19/2020	4/1/2020	189.40	12
4/29/2020	5/12/2020	198.20	12
8/1/2020	8/13/2020	1,082.00	12
9/26/2019	10/10/2019	600.00	13
10/23/2019	11/7/2019	224.80	13
11/29/2019	12/13/2019	2,021.47	13
1/29/2020	2/12/2020	3,511.61	13
10/22/2019	11/7/2019	4,126.33	14
3/31/2020	4/15/2020	2,667.13	14
6/12/2020	6/17/2020	1,875.78	14
8/14/2019	8/30/2019	621.20	15
11/27/2019	12/13/2019	4,060.45	15
12/30/2019	1/16/2020	3,391.76	16
7/31/2020	8/18/2020	2,301.12	17
7/25/2019	8/13/2019	7,499.63	18
5/29/2020	6/17/2020	2,074.94	18
5/29/2020	6/17/2020	7,399.51	18
10/17/2019	11/7/2019	7,705.09	19
1/23/2020	2/12/2020	540.00	19
7/29/2020	8/18/2020	3,874.30	19
2/26/2020	3/18/2020	1,016.53	20
2/26/2020	3/18/2020	2,439.66	20
2/26/2020	3/18/2020	476.40	20
4/21/2020	5/12/2020	317.40	20
4/21/2020	5/12/2020	22.00	20
6/30/2020	7/21/2020	3,915.61	20
10/15/2019	11/7/2019	10,154.61	21
6/18/2019	7/11/2019	352.00	22
9/16/2019	10/10/2019	13.00	23
11/18/2019	12/13/2019	2,141.50	24
11/18/2019	12/13/2019	410.40	24
12/19/2019	1/16/2020	52.00	27
1/15/2020	2/12/2020	213.00	27
6/11/2019	7/11/2019	4,243.29	29
7/12/2020	8/13/2020	1,768.51	31
7/17/2020	8/18/2020	2,152.71	31
6/6/2019	7/11/2019	589.40	34
7/9/2019	8/13/2019	4,689.28	34
		<u>110,211.36</u>	

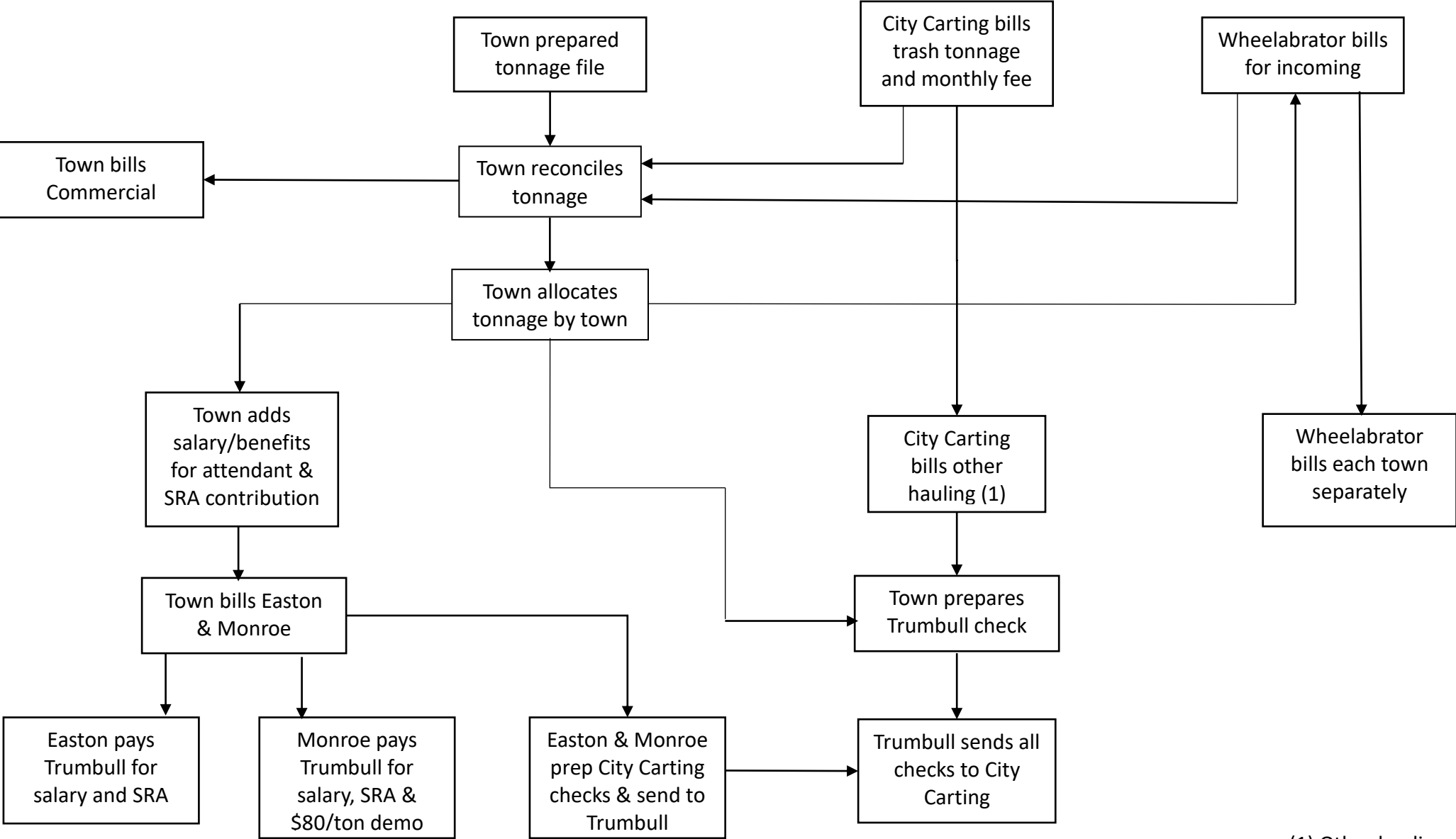
Trumbull Transfer Station charges - comparison to other Towns

Town	Residential haulers	Resident self-serve												
		Trash	Bulk	Single Stream	Metals	Brush	Tires	Leaves/grass	eWaste	Freon Appliances	Demo	Propane tanks	Antifreeze/oil	Batteries
Shelton	Town collects	No charge												
Fairfield	\$87/ton	\$20 annual sticker AND \$6/load up to 125 lbs	No pickup	No Charge	No Charge	Free up to 500 lbs-take to Harvest	\$5 ea	Free up to 500 lbs-take to Harvest	No Charge		\$9/125 lbs.	\$1 - \$5 depending on size	No charge up to 10 quarts	No charge up to 5
Westport	\$-0-	No charge with proof of residency - up to six 30 gal bags OR \$50/load		No Charge	No Charge	Six 30 gal bags free then 430/bag	\$2.50 ea	Six 30 gal bags free then 430/bag	No Charge	\$10 for any appliance	Porcelain not accepted	Not accepted	No Charge	No Charge
Trumbull	\$-0-	No charge	No Charge	No Charge	No Charge	No Charge	\$2 ea	No Charge	No Charge	No Charge	\$12/125 lbs.		No charge	No charge
Milford	Town collects	\$30 2x/mo or \$60 4x/mo up to 300 lbs then \$104/ton Min \$104 if over dump #		No Charge	No Charge	Wood & brush must be under 4 feet long	2/load then \$5 ea car size; \$10 ea pickup size	No grass clippings			Not accepted	Not accepted		
Norwalk	\$85/ton	Residents free w/sticker if vehicle tax paid OR \$100 OR \$20 min/trip	No charge with sticker 3X/yr; currently suspended COVID	No Charge	No Charge	Must be under 4 feet long	\$5 ea	No charge with sticker or \$20		\$10 ea	Not accepted	\$5 ea	\$2/gal.	Lithium \$2 ea
Monroe	\$91/ton	\$6/125 lbs.	No Charge	No Charge	No Charge	\$6/125 lbs. or \$10 annual car/ \$20 annual truck Free to Sr. Citizens	\$2 ea	No Charge	No Charge	\$15 ea	\$12/125 lbs.	\$5 ea	No Charge	Not accepted
Easton	\$91/ton	\$6.50/125 lbs.		No Charge	No Charge		\$2 ea		No Charge		\$12/125 lbs.		No Charge	No Charge

Transfer Station Operations



Transfer Station  
Billing process



(1) Other hauling: tires, metal, CFC