



# Town of Trumbull Highway Department Comprehensive Review

**TOWN OF TRUMBULL, CT**

April 4, 2019  
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Financial/Accounting Controls Analyst



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Mrs. Elaine Hammers, Chairperson  
Town of Trumbull Board of Finance  
5866 Main Street  
Trumbull, CT. 06611

Dear Mrs. Hammers,

I respectfully submit the enclosed report entitled Town of Trumbull Highway Department – Comprehensive 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, and that appropriate internal controls exist and are monitored,
- that prior audit recommendations have been implemented or that there is appropriate reason why they have not been.

I would like to thank John Marsilio and his staff, and Maria Pires and her staff for their assistance in the completion of this report.

Respectfully submitted,

Therese Keegan  
Financial/Accounting Controls Analyst

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**Overview**

This month’s review is entitled Town of Trumbull Highway Department – Comprehensive Review. Highway is one of several divisions under the Public Works umbrella, which includes:

1. Highway
  - 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
2. Building and Facilities Maintenance
  - Oversee construction, renovation, repairs, maintenance and custodial services of town buildings
3. Fleet maintenance
  - Repair and maintenance of town owned vehicles and equipment - excluding Police and BOE departments
4. Transfer Station
  - Collection and recycling of Trumbull’s waste
5. The Director of Public Works oversees Town Engineering functions and WPCA operations

**Management Structure & Staffing**

The Director of Public Works is responsible for the Highway Department. The Director, 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 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. 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 subject to Parks and Recreation Commission
- One full-time Administrative Assistant to report to the Director of Public Works
- Employees reporting up through the Director of Public Works are as follows:

From 2019 Budget	# of employees		Salaries	Seasonal & Temporary			Longevity	Total	Estimated benefits	Est Ben %
	F-T	P-T		Overtime						
Public Works	2		190,001		500		190,501	77,433	40.65%	
Highway & Snow Removal	33	1	2,004,409	7,725	275,000	2,000	2,289,134	1,109,274	48.46%	
Bldg & Facilities Maint.	7		456,785	4,800	15,000	425	477,010	233,732	49.00%	
Fleet Management	7		508,503		10,200	500	519,203	242,023	46.61%	
Transfer Station	2		135,001		26,500	500	162,001	71,833	44.34%	
Engineering Department	7		546,433	4,800	10,000	425	561,658	250,030	44.52%	
WPCA	4	1	299,552	4,800	20,000	-	324,352	143,399	44.21%	
<b>Totals</b>	<b>62</b>	<b>2</b>	<b>4,140,684</b>	<b>22,125</b>	<b>357,200</b>	<b>3,850</b>	<b>4,523,859</b>	<b>2,127,726</b>		

Proposed 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	2,157,026	7,725	275,000	2,000	2,441,751	1,159,263	47.48%
Bldg & Facilities Maint.	8		419,121	4,800	13,000	425	437,346	235,602	53.87%
Fleet Management	7		512,224		10,200	500	522,924	242,755	46.42%
Transfer Station	2		134,501		26,500	500	161,501	71,735	44.42%
Engineering Department	7		567,553	4,800	10,000	425	582,778	254,180	43.62%
WPCA	4	1	321,018	4,800	20,000		345,818	147,617	42.69%
Totals	64	2	4,303,830	22,125	355,200	3,850	4,685,005	2,189,055	

Highway headcount is discussed further under “Operations” on page 6 of this report.

### **Prior audits**

The following recent audits related directly to or included programs, services, activities or assets of the Public Works Department:

Audit	Dated	Finding
Leaf Management Alternatives	8/11/2015	Recommend Town consider the significantly less expensive bagged method of leaf collection
Special Revenue Accounts	1/6/2016	3 accounts: 2 required adjustment, 1 appropriate and remains
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
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
		Station Attendant to issue prenumbered receipt for cash. Send cash to Highway for deposit when >\$500 but no less frequently than weekly
		Highway personnel to deposit each time they accumulate \$500 cash (including Transfer Station receipts), but no less frequently than weekly
		Install credit card machines at Highway building and at Transfer Station
Town Owned Vehicles Cost and Process Review	10/5/2016	Investigate the implementation of software capable of capturing incoming and outgoing tonnage, by town, by type, by carrier.
		Fleet Manager to maintain accurate list of all Town vehicles including maintenance documentation (excl PD & BOE)
		Ensure Town seal affixed to all applicable Town vehicles including take home vehicles
		Highway to safeguard all vehicle documents, fuel keys and unused license plates
Cash Receipts - Tax Collector	6/4/2017	Highway to assist Finance in annual vehicle/equipment inventory
		Consider decreasing number of assigned vehicles
		Install full back door to Tax Office, including one-way code pad

All of the above audits are available for review on the Town’s website under “Internal Audit”. The status of each item will be discussed under Finding # 5 on page 13.

### **Scope & Methodology**

From this point forward, the review will focus only the Highway Department, for which information was gathered via observation, interviews, and review of available documentation.

**Facilities & Equipment**

In an effort to add perspective to the size and diversity of Trumbull’s Highway Department, a schedule of fixed assets was obtained from the Finance group. Per a December 2018 Munis report Highway fixed assets can be summarized as follows:

<b>DESCRIPTION</b>	<b>ACQ COST</b>
Land	475,836
Buildings and Improvements	4,447,784
Improvements	296,604
Equipment	3,577,839
Vehicles	6,985,032
<b>Total Fixed Assets</b>	<b>15,783,095</b>

An aging of the above listing provides the following:

<b>Date Range</b>	<b>Total</b>	<b>Land</b>	<b>Bldgs &amp; Imp</b>	<b>Improvements</b>	<b>Equipment</b>	<b>Vehicles</b>
1940	14,371		14,371			
1960	22,161				22,161	
1969 - 1970	397,387	382,613			14,774	
1972 - 1977	130,000				130,000	
1980 - 1984	1,677,415		1,461,626	56,531	71,958	87,300
1985 - 1988	306,878				138,878	168,000
1990 - 1992	139,934				19,934	120,000
1993 - 1995	500,697	52,934			211,763	236,000
1996 - 1999	754,355		51,000		185,587	517,768
2000 - 2003	873,634	40,288	30,000		297,664	505,682
2004 - 2007	1,482,234		35,393		427,195	1,019,646
2008 - 2011	1,307,860		31,692	172,146	320,947	783,075
2012 - 2015	4,105,069		417,187	67,927	1,082,219	2,537,736
2016 - 2019	4,071,098		2,406,515		654,758	1,009,825
<b>Totals</b>	<b>15,783,094</b>	<b>475,836</b>	<b>4,447,784</b>	<b>296,604</b>	<b>3,577,838</b>	<b>6,985,032</b>

**Operations**

An annually prepared internal document estimated hours of service by activity for the Trumbull Highway Department:

- Included are regular hours of 27 Highway employees; no hours are assigned to the 3 employees on Workman’s Comp.,
- Not included are the 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 are not included in the analysis.

**For the year ended 6/30/18**

<b>Activity</b>	<b># of hours</b>
Snow removal	11,712
Leaf pickup	6,920
Hot patch/potholes/curbing/driveway lips/CBs/crack sealing	5,319
Paving (general & special projects)	3,908
Indian Ledge (hauling, screen material, process leaves, etc.)	3,862
Drainage/CB ckear/repair/replace/move tops/man holes	3,816
Landscaping/week wacking/mowing/brush work	3,524
Bulk pick-up	1,765
Signs	1,304
Trees/branches (cutting & picking up)	704
Mailbox repair	687
Storm clean-up (not snow related)	516
Sweeper	424
VacAll	424
Miscellaneous (detailed below)	6,535
	<u>51,420</u>

**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.

Based on the estimated hours utilized by task, an analysis was performed to determine whether staffing levels were appropriate. Although the analysis includes some estimates, it does support the current staffing level by less than 2 FTE.

<b>Man Hours Available</b>		
31 employees (excludes office) X 40 hours/week	64,480	
Less: 3 employees on workman's comp	(6,240)	
Holiday & personal hours	(3,360)	
Vacation & sick hours (estimated)	(5,600)	
Plus: Snow overtime	4,626	
Leaf pickup overtime	1,612	
Computed estimate of hours available		55,518

<b>Tasks Accomplished</b>		
Highway hours by activity (page 6)	51,420	
Add: Estimated reg hours of other depts./seasonal/temp	500	
		51,920
Variance		3,598
Regular annual hours per emp (less est PTO)		1,880
		<u>1.91</u>

- The analysis is based upon estimates of time borrowed from other departments, as well as estimates of earned/utilized vacation hours.
- It includes men currently on workman’s comp, or susceptible to injury.
- Consideration must be given to availability/staffing requirements during emergencies.

**Financial**

- A. 2015 through 2019 YTD Revised Budget /Actual information from Munis was compiled and is available for your review in the Appendix.
- B. Public Works maintains one Special Revenue Account for the Transfer Station, none for Highway. The Special Revenue Account collects fees from Trumbull, Easton and Monroe for their proportionate share of Transfer Station expenses, and holds funds in anticipation of future capital requirements.

**Key Accounting Functions**

- Revenues / deposits: Highway itself does not collect for services, but Highway personnel collect, reconcile and deposit cash for the Transfer Station. Per Finding #3 of the Trumbull Transfer Station Cost and Process Analysis dated 4/22/16 it was recommended and agreed by Management that the Department would adhere to the Town of Trumbull Cash Receipts Policy, which states:  
All receipts shall be deposited as follows:
  - Within one business day of receipt when the receipts total more than \$500.
  - Receipts of lesser amounts may be held until they equal \$500 but not for more than 7 calendar days.
  - Any receipts held by departments overnight must be adequately secured, in a locked, restricted location.

A copy of the deposit slip and the associated checks should be maintained by the Department.



- Purchasing is to be accomplished in accordance with the Town of Trumbull’s Purchasing Policies and Procedures dated 10/31/11.
  1. Although Highway was included in the 2017 Purchasing Cycle Review, the new building construction was selected for testing purchasing policy compliance based upon the relatively high value, as well as the complexity of requirements. See Finding #1.
  2. Additionally, the Town Charter was referenced with respect to Public Works powers and duties related to contracts for construction, reconstruction, maintenance, paving, repairing, draining, cleaning and snow clearance, lighting and inspection of all public streets, signs, highway guide posts and fences, dams, dumps, sanitary sewers systems and other public improvements.

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.

RFQ/P #6243 was selected for testing. See Finding #2.

**Findings & Recommendations**

**Finding #1:** The original RFQ/P #6170 listed detail of pre-construction expectations (listed below) including the development of a bid package strategy, the establishment of bidder qualifications and the issuance of bid packages. However, 3 responses were received related to RFQ/P # 6170; each of the three respondents were interviewed and all were engaged, similar to on-call process. From the 3 respondents, Bismark Construction was selected from the group to proceed with pre-construction responsibilities. Bismark then prepared a general AIA document which named the following teams:

**RFQ/P # 6170 Detail:**

Design Build teams to manage construction of:

1. Yard Administration Building
2. Yard Training Facility
3. Probate Court Renovation

Design Build teams to consist of:

- Architect
- Structural Engineer
- MEP/FP Engineer
- Interior Designer
- Other, as needed

To assist in design and pre-construction services:

1. Prepare detailed Program, Scope of Work, Schedule and preliminary budget
2. Develop overall bid package strategy; establish bidder qualifications and issue bid packages
3. Insurance, bonding, regulations, permits, construction & financial coordination, quality, testing, training

Budget 8.75% of \$2m = \$175K

3 RFQ/P responses were received:

1. Bismark Construction Company
2. PDS Engineering & Construction
3. Centerplan Companies

**Each of the three respondents were interviewed and all were engaged, similar to on-call process.**

Bismark Construction was selected from the group to proceed with pre-construction responsibilities. On 4/12/16 a Notice of Award was prepared for Bismark and on 5/24/16 a requisition for \$175k was approved.

Bismark prepared a general AIA document which named the following teams:

- Architect: DeStefano & Chamberlain
- Consultants: DeStefano & Associates
- Contractor: Bismark Construction

Then, as this was treated as on-call, the following “tasks” were “attached” to RFQ/P # 6170:

Proposed Task #	Description of work	Design			Complete?
		Build	Project	Total	
1	~6k sq ft Hwy administration building \$1,629,346 Improvements to existing PW offices \$651,894	231,856	2,049,384	2,281,240	Yes
2	Install new roofing at the existing Berkshire Town Garages with Town shingles	570	19,000	19,570	Yes
3	Replace existing PD cell doors and convert eight cell fronts with new solid front sliding doors	72,000	1,000,000	1,072,000	No *
4					
5	Transfer Station wall repair	18,106	2,271	20,377	Yes
None	Trumbull HS press box renovation award on call design build per bid #6170	8,000	42,000	50,000	Yes
		<u>330,532</u>	<u>3,112,655</u>	<u>3,443,187</u>	

\* Ultimately bid separately

- It can be argued that design/build is less expensive than the use of an architect and a general contractor. Additionally, the responsibility for the finished product is then wholly attributable to one company.
- Regardless of how the main project is bid and awarded, the Town should not piggyback unrelated “tasks”, each of which (listed above) exceeded the Town Charter \$10,000 bid requirement.

**Recommendation:** The Highway building was not bid as design/build; in fact, the current Purchasing Policy does not address design/build.

If the Town wishes to pursue design/build, they should address in the Purchasing Policy and properly so designate bids for upcoming projects.

**Finance Response:** A committee has been set up to review current Purchasing Policy and discussion will include such issues as design/build and appropriate use of on-call vendors.

**Finding #2:** 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.

RFQ/P #6243 was selected for testing. This RFQ/P related to the maintenance of athletic fields for the Town of Trumbull. The contract was awarded to Tarantino’s Landscaping, Inc. on June 26, 2017 with a term of 7/1/17 – 12/31/18. The Scope of Work includes the following:

THS

- Synthetic Track
- Tennis Courts (6)
- SAT Field
- Baseball Fields (2)
- Softball Fields (2)
- Multi-purpose grass athletic fields (7)
- Cross Country Trail

Additional Facilities

- Unity Park
- Indian Ledge Park
- Long Hill Administration
- Island Brook Park
- Nothnagle Park
- Old Mine Park
- Kaechele Park

Madison Middle School

- Baseball Field
- Multi-purpose athletic field
- Cinder Track

**Recommendations:** This and other contracts that include both Town and Board of Education items should be reviewed for compliance with the Town Charter. These contracts should either be separated, or the Town should communicate with the Board of Education to expect their costs to be charged to them. Of the \$219,278 the Town paid to Tarantino’s Landscaping, Inc. for the period 7/1/17 – 6/30/18, \$212,078 (97%) may be considered attributable to Board of Education. Worksheet included in Appendix.

**Management Response:** We were not aware of the provision in the charter that we should be charging the BOE for the cost of maintaining the fields. Prior to fiscal year 2004-05 there was no budget for field maintenance in the Parks budget. It was my understanding that it was being done by the BOE either with their own staff or by a contractor. Then in fiscal year 2004-05 there was \$178,000 budgeted in Parks to maintain the BOE fields. We will research this further but the very least we will include it in the In-kind report that is filed with the State.

**Finding #3:** Page 4 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. 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, are able to “self-approve” their time. These individuals are 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- approves, the position is no longer eligible for overtime.

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

**Recommendation:** The self-approval capability of certain employees is not isolated to this Department. 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:** Finance, HR and Administration are currently working together to review these types of issues and will address accordingly.

**Finding #4:** As originally discussed with Highway employees and reported in the Transfer Station Cost and Process Analysis dated 4/22/16, Highway personnel prepare deposits when time permits, frequently only monthly. Cash is kept in the register and checks are kept in a box, out of reach of the office window, but otherwise not secured during the day. The register is emptied into the box at end of day and box is locked in a cabinet.

A review of the receipts journal and associated detail maintained by the Finance Department listed the following deposits prepared from 7/1/18 to present:

Date	Amount
7/20/2018	552.00
7/21/2018	52,125.17
8/27/2018	61,307.97
8/28/2018	60.00
10/5/2018	41,791.57
10/6/2018	468.00
11/8/2018	33,140.83
11/9/2018	468.00
12/30/2018	54,209.63
1/3/2019	(210.00)
2/4/2019	12,690.59
2/5/2019	320.00
2/6/2019	252.00
	<u>257,175.76</u>

**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.

The cash reconciliation may be time consuming for the team, but preparation of deposits should not be. The accumulated deposit information can be entered into a monthly reconciliation. For simplicity, Highway personnel can post intermediate deposits posted to Fee Revenue, which historically would include ~ 87% of receipts. Required true up can be performed at month end, perhaps with the assistance of the Assistant Controller.

Additionally, and possibly most importantly, the Highway team should continue to pursue the installation of a credit card machine.

**Finance Response:** Finance is currently reviewing options for credit card implementation for departments that require.

**Highway Response:** Agree on all points and will work to accomplish.

**Finding #5:** 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. A status column was added to the “Prior Audits” presented on page 6 above and several prior audit items remain open:

Audit	Dated	Finding	Status
Leaf Management Alternatives	8/11/2015	Recommend Town consider the significantly less expensive bagged method of leaf collection	Considered
Special Revenue Accounts	1/6/2016	3 accounts: 2 required adjustment, 1 appropriate and remains	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	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	Considered
		Station Attendant to issue prenumbered receipt for cash. Send cash to Highway for deposit when >\$500 but no less frequently than weekly	In process; see Finding #4
		Highway personned to deposit each time they accumulate \$500 cash (including Transfer Station receipts), but no less frequently than weekly	
		Install credit card machines at Highway building and at Transfer Station	Open
Investigate the implementation of software capable of capturing incoming and outgoing tonnage, by town, by type, by carrier.			
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)	Improved
		Ensure Town seal affixed to all applicable Town vehicles including take home vehicles	Working on vehicles excl take home
		Highway to safeguard all vehicle documents, fuel keys and unused license plates	Finance keeps docs
		Highway to assist Finance in annual vehicle/equipment inventory	Open
		Consider decreasing number of assigned vehicles	Reviewing
Cash Receipts - Tax Collector	6/4/2017	Install full back door to Tax Office, including one-way code pad	Open

**Recommendations:** Each open item should be reviewed by Department and Administration to determine whether the Town wishes to pursue closure.

**Management Response:** Open items will be reviewed by Department and Administration and addressed as determined appropriate.

**Finding #6:** In an effort to add perspective to the size and diversity of Trumbull's Highway Department, a schedule of fixed assets was obtained from the Finance group.

Per the "Town Owned Vehicles: Cost and Process Review" dated 10/5/16, 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. Once updated, the Merit Insurance worksheet should be checked for accuracy.

**Finance Response:** Accuracy of excel files maintained by Finance Department as well as the MUNIS database are improved since the Vehicle Audit performed in 2016. This is a work in process which we continue to perfect.

**Finding #7:** A comprehensive set of written Policies & Procedures does not exist. Documentation would ensure:

- Roles & Responsibilities are defined,
- Policies & Procedures are maintained during periods of transition,
- reporting is complete and consistent.

**Recommendation:** Policies & Procedures should be documented and available as needed or requested.

**Highway Response:** Agree; will work to accomplish.

# Appendix



Highway Financials  
Budget and Actual by year

FUND	ACCOUNT	2019 REVISED BUDGET	Actual - to 12/31/19	2018 REVISED BUDGET	2018 Actual	2017 REVISED BUDGET	2017 ACTUAL	2016 REVISED BUDGET	2016 ACTUAL	2015 REVISED BUDGET	2015 ACTUAL
Highway Construction	SALARIES-OVERTIME	-	-	-	-	-	-	-	-	-	-
Highway Construction	PROGRAM EXPENSES	99,019	92,046	117,131	117,131	150,754	148,637	98,392	98,030	150,000	146,128
Highway Construction	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Snow Removal	SALARIES-OVERTIME	165,000	29,165	226,319	226,318	177,906	177,905	165,000	116,443	313,777	313,777
Snow Removal	SERVICES & FEES-ANCILLARY	-	-	15,000	15,000	30,000	30,000	30,000	30,000	30,000	29,529
Snow Removal	PROGRAM SUPPLIES	354,950	340,785	501,750	501,749	352,079	352,079	324,950	308,549	514,893	514,893
Snow Removal	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
Highway	FEE REVENUE	-	-	-	-	-	-	-	-	-	(300)
Highway	SALARIES-FT/PERMANENT	1,976,633	1,066,612	1,945,773	1,813,445	1,894,070	1,827,126	1,888,787	1,888,787	1,889,157	1,889,156
Highway	SALARIES-PT/PERMANENT	27,776	14,443	27,673	27,672	26,372	26,372	9,463	9,462	25,805	25,805
Highway	SALARIES-SEASONAL/TEMP	7,725	82	7,725	7,472	7,500	4,628	9,036	9,036	52,380	7,585
Highway	SALARIES-OVERTIME	110,000	99,374	103,425	103,423	134,582	134,582	81,173	81,172	97,294	97,293
Highway	SALARIES-LONGEVITY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Highway	UNIFORM ALLOWANCE	26,825	28,585	17,556	17,241	27,693	25,940	28,015	28,008	18,647	18,646
Highway	SERVICES & FEES-ANCILLARY	38,500	33,652	29,711	29,711	35,890	35,443	33,098	33,098	30,607	30,607
Highway	MATERIALS & SUPPLIES-OFFICE	2,500	1,176	2,428	2,428	3,700	3,699	2,425	2,398	2,425	2,413
Highway	PROGRAM SUPPLIES	155,200	84,704	156,048	156,048	156,143	156,143	150,002	150,002	155,896	156,473
Highway	MATERIALS & SUPPLIES-CLEANING	374	113	374	116	388	308	388	367	388	388
Highway	COMMUNICATIONS-PUBLIC RELATION	-	-	-	-	7,469	7,446	7,469	7,454	7,553	7,552
Highway	PROFESSIONAL DEV-SEM/CONF	3,500	100	3,829	350	2,439	1,134	4,600	4,600	1,340	1,340
Highway	TRANSPORTATION-VEHICLE REPAIR	-	-	-	-	-	-	-	-	-	-
Highway	MNTNCE/REPAIR SERVICE CONTRACT	2,980	2,682	3,686	2,466	2,600	2,600	2,448	2,448	2,009	2,008
Highway	MNTNCE/REP-PROGRAM RELATED	41,000	11,668	42,018	42,017	35,000	34,868	31,637	31,636	30,000	29,554
Highway	MNTNCE/REP-REFUSE REMOVAL	6,796	5,879	6,598	6,341	6,406	6,341	6,295	6,295	6,156	6,111
Highway	CAPITAL OUTLAY	78,616	78,364	96,132	96,132	113,895	113,634	137,179	136,759	127,649	127,619
Highway	RENTALS-ANNUAL RENTALS/LEASE	9,220	6,720	6,720	6,245	3,120	3,120	1,403	3,172	3,120	2,671
Highway	RENTALS-OCCASIONAL RNTL/LEASE	12,000	1,020	14,550	10,020	14,550	7,898	14,550	12,627	14,550	14,550
Highway	UTILITIES-HEAT	32,125	12,848	30,427	29,063	32,121	25,101	33,413	24,137	23,530	23,530
Highway	UTILITES-ELECTRICITY	125,050	38,790	109,147	74,874	98,144	73,481	95,653	93,609	119,828	105,364
Highway	UTILITIES-WATER	7,263	2,523	7,130	5,732	6,277	5,740	6,038	6,479	5,793	5,792
Highway	UTILITIES-TELEPHONE	15,120	5,409	19,605	9,316	23,104	21,029	30,109	20,287	15,403	15,390

Tarantino's Landscaping, Inc.

Year ended June 30, 2018

Date	Check #	Ck Amt		For	Address	Town/BOE
7/20/2017	107026	17,908.33	17,908.33	Trumbull Parks Dept	72 Strobel Road (contract maintenance)	BOE
7/27/2017	107068	1,300.00	200.00	Trumbull Parks Dept - IB#4	612 Garden Street	Town
			50.00	Trumbull Parks Dept - IB#2	612 Garden Street	Town
			1,050.00	Trumbull Parks & Rec	307 Indian Ledge Park Road	Town
8/10/2017	107442	2,080.00	260.00	Trumbull Parks Dept - IB#4	612 Garden Street	Town
			325.00	Trumbull Parks Dept - IB#2	612 Garden Street	Town
			1,105.00	Trumbull Parks & Rec	307 Indian Ledge Park Road	Town
			390.00	Trumbull Parks & Rec	6254 Main Street	BOE
8/17/2017	107601	17,908.33	17,908.33	Trumbull Parks Dept	72 Strobel Road (contract maintenance)	BOE
9/14/2017	108108	19,858.33	17,908.33	Trumbull Parks Dept	72 Strobel Road (contract maintenance)	BOE
			1,430.00	Trumbull Parks & Rec	307 Indian Ledge Park Road	Town
			260.00	Trumbull Parks Dept - IB#2	612 Garden Street	Town
			260.00	Trumbull Parks Dept - IB#4	612 Garden Street	Town
9/21/2017	108227	585.00	585.00	Trumbull Parks & Rec	6254 Main Street	BOE
10/12/2017	108574	17,908.33	17,908.33	Trumbull Parks Dept - TPD	72 Strobel Road (contract maintenance)	BOE
10/19/2017	108681	1,105.00	130.00	Trumbull Parks Dept - IB#4	612 Garden Street	Town
			780.00	Trumbull Parks & Rec	307 Indian Ledge Park Road	Town
			195.00	Trumbull Parks Dept - IB#2	612 Garden Street	Town
11/9/2017	109031	600.00	550.00	Trumbull Parks Dept - IB#2	6254 Main Street	BOE
			50.00	Trumbull Parks Dept - IB#2	612 Garden Street	Town
11/16/2017	109162	17,908.33	17,908.33	Trumbull Parks Dept - TPD	72 Strobel Road (contract maintenance)	BOE
12/14/2017	109605	17,908.33	17,908.33	Trumbull Parks Dept - TPD	72 Strobel Road (contract maintenance)	BOE
1/25/2018	110177	17,908.33	17,908.33	Trumbull Parks Dept - TPD	72 Strobel Road (contract maintenance)	BOE
2/8/2018	110429	17,012.91	17,012.91	Trumbull Parks Dept - TPD	72 Strobel Road (contract maintenance)	BOE
3/15/2018	110949	17,207.91	195.00	Trumbull Parks Dept - TPD	307 Indian Ledge Park Road	Town
			17,012.91	Trumbull Parks Dept - TPD	72 Strobel Road (contract maintenance)	BOE
4/5/2018	111284	17,012.91	17,012.91	Trumbull Parks Dept - TPD	72 Strobel Road (contract maintenance)	BOE
5/10/2018	111833	17,012.91	17,012.91	Trumbull Parks Dept - TPD	72 Strobel Road (contract maintenance)	BOE
6/14/2018	112416	18,052.91	17,012.91	Trumbull Parks Dept - TPD	72 Strobel Road (contract maintenance)	BOE
			845.00	Trumbull Parks Dept - TPD	307 Indian Ledge Park Road	Town
			130.00	Trumbull Parks Dept - TPD	6254 Main Street	BOE
			65.00	Trumbull Parks Dept - TPD	612 Garden Street	Town

Town	7,200.00	3.3%
BOE	212,077.86	96.7%
	<u>219,277.86</u>	<u>100.0%</u>