

MEMORANDUM

TO: John Geragosian and Craig Miner, Auditors of Public Accounts
Matin Heft, Under Secretary, Office of Policy and Management
Leslie Zoll, CPA, CliftonLarsonAllen LLP (Ridgefield's independent auditor)

FROM: Maurice Kirk Carr, Jr. - Resident, Town of Ridgefield

DATE: July 18, 2025

RE: Follow-Up to Town Counsel Jason Buchsbaum's June 25 Letter – LoCIP Ineligibility and Capital Plan Mischaracterization

Overview

This memorandum responds to the June 25, 2025 letter from Ridgefield Town Counsel **Jason Buchsbaum**, which defends the use of **\$230,000 in town and potential LoCIP funds** to replace the roof of the ACT of Connecticut theater. Mr. Buchsbaum asserts that the project was properly approved and LoCIP-eligible based on its inclusion in the town's Capital Improvement Plan (CIP), and that relevant procedures were followed.

A detailed review of both the letter and the referenced documentation confirms the opposite: the defense is **not only unpersuasive** but in fact **strengthens the case** that the ACT roof expenditure lacked proper authorization under Ridgefield's financial controls and **does not qualify for LoCIP reimbursement**.

Key Points

1. The CIP Document Does Not Authorize the ACT Roof Project

- The cited CIP document lists “**Roof Repairs, Auditorium**” with placeholder entries of **\$20,000 in FY26 and FY27**.
- The actual expenditure for the ACT roof was **\$230,000**, executed in **August 2024 (FY25)**.
- The project is **not identified by name, scope, or amount** in the adopted FY25 CIP or any Board of Finance-approved budget document.
- A small, future-year placeholder cannot justify a large current-year expenditure under LoCIP rules requiring clear inclusion in an adopted CIP.

2. No Contemporaneous Public Record Supports the Defense

- The CIP document cited by Mr. Buchsbaum does **not appear in the officially adopted CIP** for FY25 or FY26.
- It was **not referenced in Board of Finance minutes** around the time of the expenditure.
- This suggests it is an **internal working draft**, not an adopted public planning document.
- Invoking it now appears to be a **post-hoc rationalization** of a decision that lacked proper planning and authorization.

3. The Town Meeting Vote Was Insufficient Without Referendum

- Under **Ridgefield Charter Section 10-1(B)**, any capital expenditure exceeding **\$100,000** must be approved by **referendum**. Approving this outside the normal budget cycle does not short-circuit that fundamental requirement.
- The ACT roof expense of \$230,000 was not part of the FY25 budget and therefore required a referendum, not merely a Town Meeting vote.
- The absence of a referendum renders the authorization **procedurally invalid** under local law.

4. LoCIP Was Used to Evade Board of Finance Oversight

- First Selectman Rudy Marconi publicly claimed that LoCIP funding could be used without Board of Finance (BOF) involvement.
- This was used to persuade the Town Meeting to proceed without BOF review.
- LoCIP was therefore **used as a workaround** to bypass fiscal safeguards.
- This was not a benign procedural shortcut—it was a **fatal flaw** that nullified the legality of the expenditure.

5. Ethical Breach Is Central, Not Peripheral

- Town Counsel characterizes the First Selectman's ethical conflict as "peripheral," despite a **Board of Ethics finding of probable cause**.
 - The failure to disclose a direct spousal connection to the ACT board, combined with misleading financial claims and lease misrepresentations*, directly affected both Board of Selectpersons and Town Meeting decisions.
 - But for this conflict, one can only speculate if an arms-length negotiation would have produced such a flawed outcome.
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Conclusion and Requested Action

Taken together, these issues point not to a procedural oversight but to a **pattern of misrepresentation and circumvention** of both municipal and state financial controls:

- The project was **not part of the adopted CIP**;
- The **official CIP did not list the expenditure** or anything close to its scale or timing;
- **No referendum was held**, as required for capital outlays over \$100,000 outside the budget cycle;
- **LoCIP was invoked improperly** to avoid Board of Finance review;
- The Town Meeting was **misled** about the lease, ACT's finances, and project eligibility.

This expenditure should be deemed **unauthorized, ineligible for LoCIP**, and subject to **corrective action**, including potential recovery of funds or reversal of the lease amendment.

Thank you for your continued diligence.

Sincerely,
Maurice Kirk Carr, Jr.
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* Mr. Marconi assured the BOS and Town Meeting that the provision requiring ACT to repair its roof was not in any other 501(c)3 lease. In fact, [the Theater Barn lease](#) (aka Ridgefield Workshop for the Performing Arts) has almost identical language. This falsehood was repeated as gospel by others attending meetings and was a flawed premise for changing the ACT lease.

PS: This and all related documents and exhibits are available online [here](#). Please take 9 minutes to view [this video](#) that condenses hours of meetings on this topic.

CC:

Board of Finance – Town of Ridgefield
Town Controller – Kevin Redmond
Board of Selectpersons – Town of Ridgefield
Town Attorney – Jason Buchsbaum