

**TOWN OF TRUMBULL
BOARD OF FINANCE
NOTICE OF MEETING**

DATE: July 14, 2011

TIME: 7:00 P.M.

PLACE: Council Chambers

AGENDA

**CALL TO ORDER
PLEDGE OF ALLEGIANCE**

PUBLIC COMMENT

FISCAL YEAR 2011-12 SUPPLEMENTALS

07-11-01	APPROPRIATION Education	FROM:	Unrestricted Fund Balance	\$ 477,056
		TO:	01060000-522205 Board of Education Program Expenses	\$ 477,056
Restore programs and positions eliminated from 2011-12 request.				

FISCAL YEAR 2011-12 TRANSFERS

07-11-02	TRANSFER Education	FROM:	01060000-511151 BOE Fringe Benefits - Medical	\$1,074,689
		TO:	01060000-522205 Board of Education Program Expense Account	\$1,074,689
Restore Medical back to Program Expense.				
07-11-03	TRANSFER Parks	FROM:	01080600-501102 Parks - Salaries - Overtime	\$ 21,517
		TO:	01080600-522203 Parks - Services - Ancillary	\$ 21,517
Eliminated part time position and using a consultant, as needed				

FISCAL YEAR 2010-11 TRANSFERS

07-11-04	TRANSFER Building	FROM:	01023200-501888	\$ 8
			Bldg. - Uniform Allowance	
			01023200-522204	\$ 22
			Bldg. - Contract	
			01023200-545501	\$ 75
			Bldg. - Legal notices	
		01023200-556601	\$102	
		Bldg. - Seminars		
		01023200-556602	\$ 23	
		Bldg. - Professional		
		TO:	01023200-534401	\$ 230
			Bldg. - Office Supplies	
			End of Year Transfers	

07-11-05	TRANSFER Library	FROM:	01070000-501101	\$10,640
			Library - Full time salaries	
		TO:	01070000-578802	\$10,640
			Library - Equipment	
		FROM:	01070000-534401	\$ 333
			Library - Office Supplies	
		TO:	01070000-522205	\$ 333
			Library - Program Expenses	
		FROM:	01070000-501102	\$ 9
			Library - Part time Salaries	
		TO:	01070000-501106	\$ 9
			Library - Longevity	
			End of Year Transfers	

APPROVAL OF MINUTES - May 23, 2011 and June 9, 2011

INTERNAL AUDITOR'S REPORT - Updated July 14, 2011 - Jim Henderson

TOWN TREASURER'S REPORT - John Ponzio (to follow)

DISCUSSION ITEMS

- Fund Balance Report for June 30, 2011 (to follow)
- Expenditure Year-To-Date Budget Report for June 30, 2011
- Revenue Year-To-Date Budget Report for June 30, 2011

OLD BUSINESS

- Joe Fasi - Opinion Letter concerning legality of resolutions approved May 12, 2011

ADJOURNMENT

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: 12-Jul-11
AGENDA: 7-11-01
AMOUNT: \$477,056

2011-2012

(A) APPROPRIATION [X]

FROM: ACCOUNT NO.
ACCOUNT NAME: Unrestricted Fund Balance \$477,056

TO: ACCOUNT NO. 01060000-522205
ACCOUNT NAME: Board of Education \$477,056
Program Expenses

(B) TRANSFER

FROM: ACCOUNT NO.
ACCOUNT NAME:

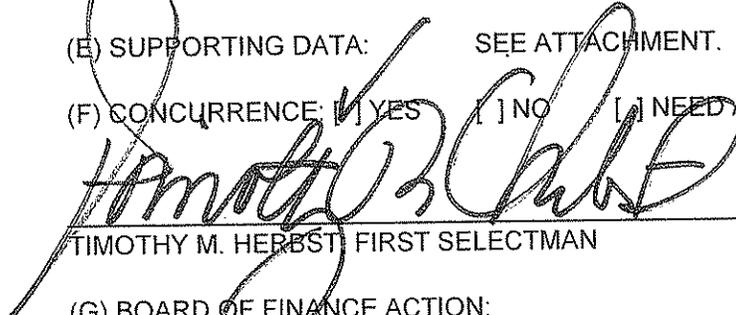
TO: ACCOUNT NO.
ACCOUNT NAME:

(C) SUMMARY OF REQUEST Restore programs and positions eliminated from 2011-12 request.

(D) REQUESTED BY: Board of Education

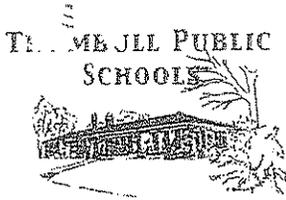
(E) SUPPORTING DATA: SEE ATTACHMENT.

(F) CONCURRENCE: YES NO NEED ADD'L INFORMATION


TIMOTHY M. HERBST FIRST SELECTMAN

(G) BOARD OF FINANCE ACTION:

1. APPROVED ___
2. RECOMMENDED TO TOWN COUNCIL* ___
3. TABLED ___
4. DENIED ___
5. OTHER ___



6254 MAIN STREET • TRUMBULL, CT 06611
PHONE: 203.452.4301 • FAX: 203.452.4305

RALPH M. IASSOGNA
SUPERINTENDENT
EMAIL: superofc@trumbullps.org

June 28, 2011

Ms. Elaine Hammers
Chairman, Board of Finance
Trumbull Town Hall
Trumbull, CT 06611

Dear Ms. Hammers:

At their June 27, 2011 Special Meeting, the Board of Education voted to seek a supplemental appropriation in the amount of \$477,056 from the Town to restore programs and positions eliminated from their 2011-12 request. The Board asks that this item be included on the July 14, 2011 agenda of the Board of Finance.

The Board intends to use these monies to restore 3.0 teaching positions, 2.0 secretarial positions, 1.0 custodial position, freshman sports, sophomore football and girls' club ice hockey.

Thank you for your assistance and cooperation in this matter.

Sincerely,

Ralph M. Iassogna
Superintendent

C: Board of Education
First Selectman Herbst
Chairman Massaro, Town Council

From: Iassogna, Ralph

Sent: Friday, July 01, 2011 12:08 PM (Updated in Red July 7, 2011)

To: 'Elaine Hammers'; Iassogna, Ralph

Cc: Cialfi, Gary; Sirico, Stephen; Faiella, Denise; 'Deborah Herbst'; 'Lisa Labella'; 'Loretta Chory'; 'Loretta Chory'; 'Mike Ward'; 'Stephen Wright'; 'Ted Lovely'; 'Thomas Kelly'; 'Maria Pires'; 'Timothy M. Herbst'; 'Alex Remson'; 'Andy Palo'; 'Cindy Penkoff'; 'Ken Martin'; 'Paul Lavoie'; 'Perry Molinoff'; 'Steve Lupien'; 'Tom Tesoro'

Subject: RE: BOE Supplemental Appropriation

Please note the following consolidated information that should answer your questions. I thought it would be easier to have everything shared thus far on 1 page, not 3 or 4 different ones:

1. Cost breakdown of supplemental request of \$477,056
 - 3.0 teachers \$210,000 - will be earmarked to primarily restore the THS academic staff previously eliminated, including the .4 Music/Strings position.
 - 2.0 elementary secretaries \$96,000 - to be assigned as follows: .5 each at Booth Hill/Tashua and .5 each at Jane Ryan/Daniels Farm
 - 1.0 custodian \$57,500 - Steve K. will assign, probably to THS since that is where the original cut was made.
 - Freshman sports \$95,343
 - Sophomore football \$8,941
 - Girls' club ice hockey \$9,272

} \$113,556

THS Sports - Mike H. already has moved forward on this possibility by interviewing for any coaching vacancies; and our FCIAC schedule is intact until the final resolution of the supplemental appropriation.
2. The Board and I also agree that the \$350,000 to \$500,000 range is wide and somewhat frustrating; but as I conveyed, Steve Sirico will have a better number by your meeting date. Also, please note that even though the funds are expended or encumbered by June 30th, there is still a great deal of work to be done and data processed before closing the books.

Although all of us would like to have a final number earlier than the middle of August, that date has been consistent over the years as has been the fact that the Town does not complete their similar end of year process between October 1st at the earliest and December 31st. It is a very complex and time consuming process.
3. The Board did spend considerable time at both the June 22nd and June 27th meetings discussing the potential use of any unspent monies. The 6 areas listed above were the end result of those discussions.
4. With regard to meeting minutes, they have not yet been transcribed and/or gleaned from the tape. If you want a copy of the disk, let Rita know and she can obtain from our videographer to send to you.

Thank you,
Ralph

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: 12-Jul-11
AGENDA: 7-11-02
AMOUNT: \$1,074,689

2011-2012

(A) APPROPRIATION

FROM: ACCOUNT NO.
ACCOUNT NAME:

TO: ACCOUNT NO.
ACCOUNT NAME:

(B) TRANSFER [X]

FROM: ACCOUNT NO. 01060000-511151 \$1,074,689
ACCOUNT NAME: BOE Fringe Benefit - Medical

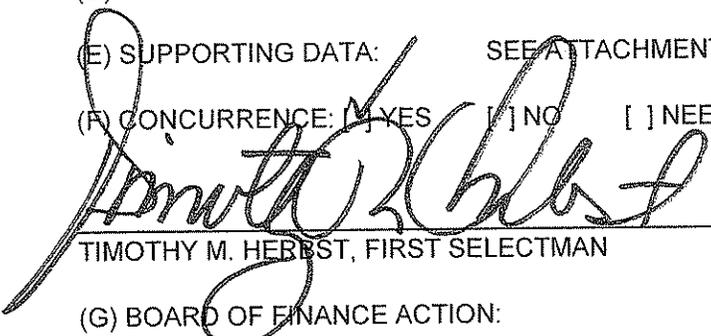
TO: ACCOUNT NO. 01060000-522205 \$1,074,689
ACCOUNT NAME: Board of Education Program
Expense Account

(C) SUMMARY OF REQUEST Restore Medical back to Program Expense

(D) REQUESTED BY: Board of Education

(E) SUPPORTING DATA: SEE ATTACHMENT.

(F) CONCURRENCE: YES NO NEED ADD'L INFORMATION



TIMOTHY M. HERBST, FIRST SELECTMAN

(G) BOARD OF FINANCE ACTION:

1. APPROVED ___
2. RECOMMENDED TO TOWN COUNCIL ___
3. TABLED ___
4. DENIED ___
5. OTHER ___

Ciarmella, Rita

From: lassogna, Ralph
Sent: Wednesday, June 29, 2011 3:21 PM
To: 'Timothy M. Herbst'
Cc: 'Mooney, Thomas'; 'Maria Pires'; cmassaro@snet.net; 'Elaine Hammers'; 'Norma Overhiser'; 'Deborah Herbst'; 'Lisa Labella'; 'Loretta Chory'; 'Loretta Chory'; 'Mike Ward'; 'Stephen Wright'; 'Ted Lovely'; 'Thomas Kelly'
Subject: BOE Insurance Monies
Importance: High

Tim,

Per our previous conversations and consistent with your letter of May 10, 2011 to me, please have transferred \$1,074,689 from the Town's fringe benefits account #01060000-511151 to the Board of Education's Program Expense account #01060000-522205, effective on July 1, 2011.

Thank you,

Ralph

Office of the Superintendent
Trumbull Public Schools
6254 Main Street
Trumbull, CT 06611
(203) 452-4301
superofc@trumbullps.org

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

Parks Department

DATE: 12-Jul-11
AGENDA: 7-11-03
AMOUNT: \$21,517

2011-2012

(A) APPROPRIATION

FROM: ACCOUNT NO.
ACCOUNT NAME:

TO: ACCOUNT NO.
ACCOUNT NAME:

(B) TRANSFER [X]

FROM: ACCOUNT NO. 01080600-501102 \$21,517
ACCOUNT NAME: Parks - Salaries - Overtime

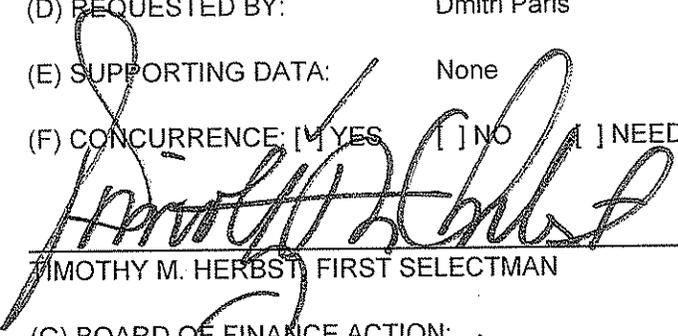
TO: ACCOUNT NO. 01080600-522203 \$21,517
ACCOUNT NAME: Parks - Services - Ancillary

(C) SUMMARY OF REQUEST Eliminated part time position and using a consultant, as needed.

(D) REQUESTED BY: Dmitri Paris

(E) SUPPORTING DATA: None

(F) CONCURRENCE: YES NO NEED ADD'L INFORMATION


TIMOTHY M. HERBST, FIRST SELECTMAN

(G) BOARD OF FINANCE ACTION:

1. APPROVED ___
2. RECOMMENDED TO TOWN COUNCIL ___
3. TABLED ___
4. DENIED ___
5. OTHER ___

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

Building Department

DATE: 12-Jul-11
AGENDA: 7-11-04
AMOUNT: \$230

2010-2011

(A) APPROPRIATION

FROM: ACCOUNT NO.
ACCOUNT NAME:

TO: ACCOUNT NO.
ACCOUNT NAME:

(B) TRANSFER [X]

FROM: ACCOUNT NO. 01023200-501888 \$8.00

Bldg.- Uniform Allowance

ACCOUNT NO. 01023200-522204 \$22.00

Bldg. Contract

ACCOUNT NO. 01023200-545501 \$75.00

Bldg. Legal Notices

ACCOUNT NO. 01023200-556601 \$102.00

Bldg. Seminars

ACCOUNT NO. 01023200-556602 \$23.00

Bldg. Professional

TO: ACCOUNT NO. 01023200-534401 \$230.00

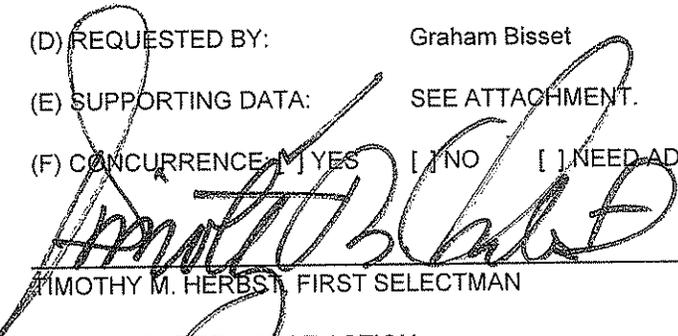
Bldg. Office Supplies

(C) SUMMARY OF REQUEST To transfer funds into the office supplies building account 01023200-534401

(D) REQUESTED BY: Graham Bisset

(E) SUPPORTING DATA: SEE ATTACHMENT.

(F) CONCURRENCE: YES NO NEED ADD'L INFORMATION


TIMOTHY M. HERBST, FIRST SELECTMAN

(G) BOARD OF FINANCE ACTION:

1. APPROVED ___
2. RECOMMENDED TO TOWN COUNCIL ___
3. TABLED ___
4. DENIED ___
5. OTHER ___

**BUILDING
DEPARTMENT**

**Town of Trumbull
CONNECTICUT**



Town Hall
5866 Main Street
Trumbull, Connecticut 06611

Graham Bisset
Building Official
203.452.5020
Fax: 203.452.5093
gbisset@trumbull-ct.gov

June 15, 2011

Maria Pires
Director of Finance
Town of Trumbull

Dear Maria,

SUBJECT: FUNDS TRANSFER REQUEST.

Please transfer \$227.61 into building account 02-0232-00-534401

from the following accounts:

501888
50188-\$8.00

522204-\$22.00

545501-\$75.00

556601-\$102.00

556602-\$23.00

Thank you,

Graham Bisset
Building Official

GB/ll

FOR 2011 12

JOURNAL DETAIL 2011 1 TO 2011.13

	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01023200 534401 OFFICE SUP							
12/02/10 POE PO20110566OFFICE SUPPLIES				56.69	56.69	56.69	#67309
01/14/11 API PO20110566IN105868974					-56.69		
01/14/11 POL PO20110566002084					15.50		ICC
12/02/10 POE PO20110567APPROVE TO CONNECT				61.04	45.54		INTERNATIONAL CODE C
01/07/11 POM PO20110567005548					-61.04		INTERNATIONAL#67269
01/14/11 API PO20110567IN1258787 - IN				111.00	111.00		INTERNATIONAL CODE C
01/14/11 POL PO20110567005548					111.00		MINUTEMAN PRESS
02/09/11 POE PO20110753WINDOW ENVELOPES					-111.00		MINUTEMAN PR#68008
03/03/11 API PO20110753ING187					308.35		STAPLES #68391
03/03/11 POL PO20110753001496					-308.35		STAPLES
03/14/11 POE PO20110851OFFICE SUPPLIES				308.35			
03/24/11 API PO20110851IN107547852					86.63		STAPLES #68992
03/24/11 POL PO20110851002084					-86.63		STAPLES
03/22/11 POE PO20110879TONE#				86.63			
04/27/11 API PO20110879IN107679581							
04/27/11 POL PO20110879002084							
01 -02-0232-00-545501	75	LEGAL NOTI 0	75	.00	.00	75.00	.0%
07/01/10 BUC	75						ORIGINAL BUDGET 2011
01 -02-0232-00-556601	300	SEMINARS/C 0	300	198.00	.00	102.00	66.0%
07/01/10 BUC	300			198.00			ORIGINAL BUDGET 2011
02/16/11 API PO IN021711							I.Q. ELECTRIC#67709
01 -02-0232-00-556602	375	PROFESSION 0	375	352.00	.00	23.00	93.9%
07/01/10 BUC	375						ORIGINAL BUDGET 2011
08/12/10 API PO IN2794859				100.00			INTERNATIONAL#64638
09/16/10 API PO IN091410				102.00			INTERNL ASSOC#65287
12/02/10 API PO IN113010				150.00			DISTRIC 8 B#66647
01 -02-0232-00-556604	825	PUBLICATIO 0	825	.00	734.97	90.03	89.1%
07/01/10 BUC	825						ORIGINAL BUDGET 2011
05/10/11 POE PO20111014ICC CODES					734.97		ICC

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

Library

DATE: 12-Jul-11
AGENDA: 7-11-05
AMOUNT: \$10,982

2010-2011

(A) APPROPRIATION

FROM: ACCOUNT NO.
ACCOUNT NAME:

TO: ACCOUNT NO.
ACCOUNT NAME:

(B) TRANSFER [X]

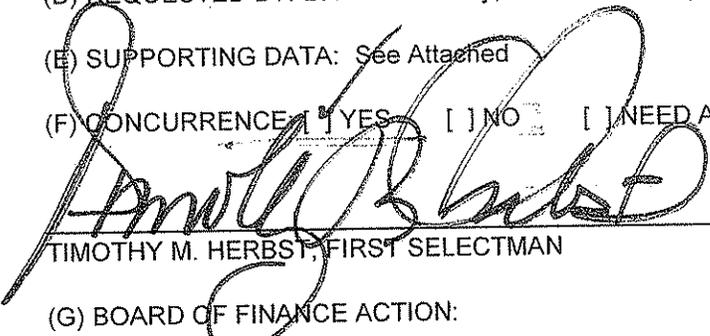
FROM: ACCOUNT NO.	01070000-501101	\$10,640.00
	Library - Full time salaries	
TO: ACCOUNT NO.	01070000-578802	\$10,640.00
	Library - Equipment	
FROM: ACCOUNT NO.	01070000-534401	\$333.00
	Library - Office Supplies	
TO: ACCOUNT NO.	01-070000-522205	\$333.00
	Library - Program Expenses	
FROM: ACCOUNT NO.	01-070000-501102	\$9.00
	Library - Part time salaries	
TO: ACCOUNT NO.	01-070000-501106	\$9.00
	Library - Longevity	

(C) SUMMARY OF REQUEST Fiscal Year 2010-23011 Transfers

(D) REQUESTED BY: Louis G. Sheehy, Assistant Library Director

(E) SUPPORTING DATA: See Attached

(F) CONCURRENCE: YES NO NEED ADD'L INFORMATION


TIMOTHY M. HERBST, FIRST SELECTMAN

(G) BOARD OF FINANCE ACTION:

1. APPROVED ___
2. RECOMMENDED TO TOWN COUNCIL ___
3. TABLED ___
4. DENIED ___
5. OTHER ___



SUSAN J. HORTON
Director

TO: Maria T. Pires, Director of Finance
FROM: Louis G. Sheehy, Assistant Library Director
RE: *Louis G. Sheehy*
Transfers for FY 2010-2011
DATE: July 7, 2011

We request the following transfers for Fiscal Year 2010-2011:

From Acct. # 01070000 501101 to Acct. # 01070000 578802	\$ 10,640.00
From Acct. # 01070000 534401 to Acct. # 01070000 522205	\$ 333.00
From Acct. # 01070000 501102 to Acct. # 01070000 501106	\$ 9.00

**AMENDED
BOARD OF FINANCE
Minutes
May 23, 2011**

CALL TO ORDER

Vice Chairman Andrew Palo called the Board of Finance meeting to order at 7:15 p.m. at the Town Hall, Trumbull, Connecticut. All those present joined in the Pledge of Allegiance.

Members present and absent were as follows:

PRESENT

Vice Chairman, Andrew Palo
Ken Martin, Jr.
Elaine A. Hammers
Tom Tesoro
Paul Lavoie
Cindy Penkoff, Alternate
Perry Molinoff, Alternate

ABSENT

Steven C. Lupien
Alex Remson, Alternate

Also Present: Tim Herbst, First Selectman; Maria Pires, Finance Director; Dennis J, Kokenos, Esq.; Deputy Police Chief Michael Harry

Vice Chairman Palo indicated that Mr. Molinoff would be sitting in for Mr. Lupien. He then introduced the newest member of the Board of Finance, Mr. Paul Lavoie. He then went on to read Mr. Lupien's comment for the record, as he requested:

"Mr. Chairman, I want my protest noted here and in the record at the meeting. The date was changed for a meeting that has been on our calendar for quite some time, to accommodate a new appointed member at the expense of an elected member. We publish and accept the calendar in advance to allow us, all volunteers, to schedule around the published dates. To randomly change a meeting date with insignificant rationale is unacceptable. -- Stephen Lupien"

Mr. Palo then went on to read his memo to the Board members, for the record:

"All: As you probably know by now, Paul Lavoie has been appointed by the First Selectman to fill a vacated position left by Mark Smith. To be fair to him and to give him time to get up to speed, I am considering moving our meeting to May 23, 2011. This is not the only reason, though, that I am considering this. We still do not have solid revenue figures from the State of Connecticut and these few extra days might be just what we need to get a much clearer picture from them. As you know, those revenue figures play an important role in our mill rate calculations. We need to decide as a body on a mill rate by May 25 per the Charter. Please let me know your thoughts a.s.a.p. I would also be appreciative if one of you could please forward this to Paul, and copy me on this as well, so I have his email address going forward. Thanks. -- Andy Palo"

PUBLIC COMMENT

There was no public comment.

ELECTION OF OFFICERS

Mr. Palo indicated that the Board needed to elect officers in accordance with a legal opinion from Attorney Kokenos that was requested by F/S Herbst concerning this topic. He went on to add that all questions be directed to Mr. Kokenos.

First Selectman Herbst provided copies of the minutes from the Board of Finance meeting held March 9, 2006 and the meeting held March 10, 2011. He indicated that he asked for the legal opinion since there has never been this much turnover, in less than a year, involving the elected Chairman and Vice Chairman.

First Selectman Herbst indicated that a situation similar to the one the board is facing with elections occurred in March 2006 when the Chairman, Bernard Helfrich, passed away.

The March 9, 2006 meeting minutes confirm that the Vice Chairman was elected to the position of Chairman when the Chairman, Bernard Helfrich, passed away. The sitting Vice Chairman did not automatically ascend to the position of Chairman. In addition, George Areson, a newly appointed member, was elected to the position of Vice Chairman; the sitting Secretary did not automatically ascend.

First Selectman Herbst then indicated that he wanted to get clarification to make sure that the Board is operating consistent not only with its own rules of procedure but with Robert's Rules of Order and past practice. If you look at the March 2011 minutes, there seems to be no basis under Robert's Rules of Order, your rules of procedure or with past practice to support what was done.

Mr. Palo then stated that according to the March 10, 2011 minutes, what Mr. Smith did was incorrect. The First Selectman agreed.

Mr. Palo read the following into the record from the minutes of the March 9, 2006 meeting:

"Election of Officers: Mr. Shapiro nominated Cathy Mc Gannon for Chairman seconded by Mr. Tesoro. Motion carried unanimously. Mr. Tesoro nominated George Areson for Vice Chairman, seconded by Mr. Shapiro. Motion carried unanimously."

Mr. Palo then read the following into the record from the minutes of the March 10, 2011 meeting of the Board of Finance:

"The Chairman noted that the Board needed to elect a new secretary since the current secretary, Andrew Palo, moved up to Vice Chairman once the Vice Chairman moved up to Chairman."

Mr. Tesoro noted that the former Chairman then cited Robert's Rules of Order after making the statement and there was no objection at that point. Mr. Molinoff noted that there was a vote to elect a new secretary and that vote carried and Mr. Martin became the Secretary. The Chair indicated that there was no election for the Chairman, and then went on to read the following into the record from Robert's Rules of Order:

"When the bylaws of an organization provide for a president-elect, it is usual to provide also that if the president should be absent, or if the office of the president should become vacant between elections, the president elect shall preside if present or shall fill the vacancy. Unless such provision is made, the first Vice-president would preside or complete the president's term."

Mr. Palo indicated that this is what Mr. Smith used to move from Vice-Chairman up to Chairman and apparently to move the Secretary to Vice Chairman. Mr. Martin indicated that he did not agree with how the former Chairman handled the election of officials. He does not understand why he is the Secretary and not Mr. Palo.

Mr. Tesoro indicated that the Chairman elevated the Secretary to Vice Chairman by chair decision and no one objected. Mr. Tesoro then went on to say that we have one precedent with the passing of Mr. Helfrich; and now we have another precedent since no one disagreed with what was done, so we have conflicting precedents. Therefore, what controls is Robert's Rules of Order. That is what our rules say.

Ms. Hammers indicated that she agrees we have two differing precedents although Robert's Rules of Order allows the Vice Chairman to move up, it does not provide for the Secretary to move up. It is specific on the duties of the Secretary. It states that the Secretary only acts to open the meeting and must immediately call for a vote of a Chairman Pro Tem. Therefore, we officially have two secretaries, since Mr. Palo did not resign.

First Selectman Herbst asked if everyone agreed that the rules and procedures do not provide for the mechanisms utilized by the Board on March 10, 2011. The Board members in part indicated they did not fully agree. He then asked where it is indicated in Robert's Rules of Order that the Secretary was to ascend to Vice Chairman.

Mr. Molinoff indicated that the Chair made the ruling to ascend the Secretary, and there were no objections. It was at that time someone should have called a point of order; however, it was voted on, and the minutes were approved, another meeting took place and there were no objections, and now at this point it is done.

Mr. Palo asked if voting for Mr. Martin validated what Mr. Smith did. Ms. Penkoff asked if Mr. Smith had the right to do what he did; and do we compound it by allowing it to go on. When you recognize a problem, it should be corrected. Mr. Molinoff then asked where in Robert's Rules of Order it says that the Secretary cannot ascend. Ms. Penkoff went on to add that our rules take precedence, unless we do not have a rule, and then Robert's Rules takes over. But, she added, we have a rule to elect officers and we did not do that so Robert's Rules should take over. Mr. Tesoro indicated that he did not agree.

Mr. Kokenos indicated that Vice Chairman Smith ascending to Chairman was appropriate; however, the action to ascend the Secretary to Vice Chairman was in conflict with Robert's Rules and inappropriate. There is nothing in Robert's Rules to accommodate the automatic ascending of the Secretary to Vice Chairman nor does it provide for the Chairman to make the ruling. If you allow this, you have nullified Robert's Rules. A vote should have been held to elect the Vice Chairman. To rectify the situation, we need to elect a Chairman, Vice Chairman, and a Secretary.

Mr. Tesoro then indicated that he felt the meetings over which Mr. Palo presided as acting Chairman and Chairman were held improperly and now we have a problem. Mr. Herbst added that there is a precedent in Town where a meeting was illegally conducted and when the problem was identified, it was corrected.

First Selectman Herbst indicated that in accordance with the precedent set in 2006, and in keeping with Robert's Rules of Order, and the rules of procedure we need to elect a Chairman Pro Tem for this meeting. In addition, we also need to elect a Chairman, Vice Chairman, and Secretary.

Mr. Molinoff indicated that there is no provision in Robert's Rules of Order stating what Mr. Smith did was incorrect. Ms. Hammers indicated that Robert's Rules are very specific. If the Chair makes an error, it needs to be corrected. Mr. Tesoro indicated that he does not think it was wrong. Mr. Molinoff indicated that we have already accepted what Mr. Smith did and we should leave it alone. He does not feel that what took place was wrong. Mr. Martin indicated that we should follow what we did in 2006 and conduct elections. Ms. Penkoff indicated the meetings that were held were fine; if you do not have officers one, two and three and you have a quorum, anyone can open the meeting. Mr. Tesoro indicated that he does not agree. Mr. Molinoff indicated that after Mr. Crooks died if someone had suggested elections that would have been fine; however, a series of actions took place that were considered acceptable and now we are saying they are unacceptable. If someone feels we need new elections, they should motion for new elections and it will pass or it won't and if it doesn't we should just move on. Mr. Martin indicated that we should follow the same procedure used when Mr. Helfrich died in 2006.

Mr. Palo called a recess at 7:45 p.m. Mr. Palo reconvened the meeting at 7:55 p.m.

Mr. Kokenos addressed Mr. Molinoff's assertion that because a point of order wasn't taken when former Chairman Smith took an action that was improper means that the action has been approved. Robert's Rules of Order, Section 23, page 244 talks about when points of order and appeals are to be taken. The only exception to the rule that a point of order must be made at the time of the breach arises in connection with breaches that are of a continuing nature, in which case a point of order can be made at any time during the continuance of the breach.

Mr. Tesoro indicated that individual members are not to ask for a legal opinion. Ms. Hammers indicated that she did not ask the attorney, she asked the First Selectman. Mr. Tesoro indicated that the Bonding issues approved when we didn't have a valid Chairman will need to be addressed.

It was decided to elect a Chairman Pro Tem for the remainder of this meeting who would then conduct the remaining elections.

Mr. Martin moved, seconded by Mr. Lavoie, to elect Ms. Hammers Chairman Pro Tem.

Vote: 3/3/0 (against: Tesoro, Molinoff, Palo) motion failed.

First Selectman Herbst called a point of order, citing Chapter III, Section 5 from the Town Charter:

Relation to boards and commissions.

A. Except as otherwise provided in this Charter, the First Selectman shall be a member, ex officio, of all boards, commissions and special committees, but he/she shall not have any voting power unless any such body shall, as a result of a tie vote, fail to organize or elect necessary officers, in either of which case the First Selectman shall have a tie breaking vote.

It was noted that nominations were still in progress.

Mr. Tesoro moved, seconded by Mr. Molinoff, to elect Mr. Palo Chairman Pro Tem.

Vote: 3/3/0 (against: Martin, Hammers, Lavoie) motion failed.

Mr. Tesoro moved, seconded by Mr. Molinoff, to elect Mr. Martin Chairman Pro Tem.

Vote: 5/0/1 (abstain: Martin) motion passed. Mr. Martin was elected Chairman Pro Tem.

The meeting was turned over to Mr. Martin, as Chairman Pro Tem. Mr. Martin called for nominations for Chairman of the Board.

Mr. Lavoie moved, seconded by Mr. Martin, to elect Ms. Hammers Chairman of Board.

Mr. Palo commented that he can only vote for an elected member. Mr. Martin indicated that while Mr. Palo brought up a good point he had confidence in Ms. Hammers based on past actions. He went on to add that her political and practical opinions more closely align with his. He does not think he and Mr. Palo have discussed their opinions properly, or as much as they should have, over the last few months. This is why he nominated Mrs. Hammers, and that is why he would vote for her. He has a lot of respect for Andy; he is a man of conviction; he has his opinions and you can't fault a person for that. Although he wouldn't vote for him in this case, it is certainly nothing personal; he thinks he is a good man, and he wanted this for the record.

Mr. Molinoff indicated that he wanted to reinforce the opinion Mr. Palo expressed. There are three elected members voting tonight and although the votes of appointed members count the same, the

people of the Town elected these individuals and one of these elected officials should be elected Chairman. He does not feel that it would be appropriate for Ms. Hammers to be elected Chairman.

Mr. Martin indicated the First Selectman was voted in by the residents, and he appointed Ms. Hammers to the Board.

Vote: 3/3/0 (against: Tesoro, Molinoff, Palo)

Mr. Tesoro spoke to the members indicating that Mr. Palo stepped up and handled the meetings in the absence of the Chairman, and has proven himself, and as an elected member of the Board should be elected Chairman.

Mr. Tesoro moved, seconded by Mr. Molinoff, to elect Mr. Palo Chairman of Board.

Vote: 3/3/0 (against: Martin, Hammers, Lavoie) motion failed.

Mr. Palo moved, seconded by Mr. Molinoff to elect Mr. Tesoro Chairman of Board. Mr. Tesoro declined the nomination. There were no further nominations.

Since there were no further nominations, First Selectman Herbst indicated that he would cast his vote for Ms. Hammers as Chairman of the Board of Finance. First Selectman Herbst then stated that Ms. Hammers has been an 8-year member of this Board and two-time Chairman, former state representative, a member of the Pension Board, Finance Director of the town, and is eminently qualified, which is why he appointed her to the Board. He went on to add that, without getting political, over the course of the last couple of months we have had for the first time in more than 15 years the Board of Finance failing to adopt the budget, and failing to properly elect officers. It is time to move forward, and he will be voting for Ms. Hammers because she will move forward. He went on to add that he is confident that with Ms. Hammers on the Board and an outstanding man like Mr. Lavoie we will move forward.

Ms. Hammers as Chairman of the Board continued the meeting.

Ms. Hammers called for nominations for Vice Chairman.

Mr. Martin moved, seconded by Mrs. Hammers, to elect Mr. Palo Vice Chairman.

Vote: 5/0/1 (abstain: Mr. Molinoff)

Mr. Palo was elected Vice Chairman.

Mr. Kokenos indicated that we have had an acting secretary the entire time, but we should elect a Secretary.

Ms. Hammers called for nominations for Secretary.

Mr. Palo moved, seconded by Mr. Lavoie, to elect Mr. Martin Secretary.

Vote: 4/0/2 (abstain: Molinoff and Martin) motion passed

Mr. Martin was elected Secretary.

Mr. Kokenos explained that the meetings held previously were considered legal and quoted from Robert's Rules of Order.

The legality of the Bond Resolutions and Tax Suspense list signed by Mr. Palo was discussed. Mr. Tesoro requested a legal opinion on these two items. Ms. Hammers indicated that she would have discussions with Attorney Fasi about the Bond Resolutions. It was suggested that we get a written opinion letter. As far as the Suspense List, a town attorney would address that issue.

TRANSFER OF FUNDS 4-21-03

Motion made by Mr. Palo, seconded by Mr. Tesoro to approve item number 4-21-03 Transfer From 01022000-522203 Ancillary to 01022000-581888 Capital Outlay in the amount of \$3,581.

Discussion followed.

Vote: Passed unanimously 6-0

SETTING OF MILL RATE 05-11-05

Mrs. Pires indicated that the town would realize additional state revenue of \$702,084, as follows:

- ECS Grant - Last year \$2,600,000 to \$3,031,988 this year. The state is giving us additional funds since there is no ERA funding this year. ERA funds of \$439,000 went directly to the BOE last year.
- Property Tax Relief - New - \$263,084

The most recent numbers were received from the state as of 5/13/2011. Municipalities were assured they would be receiving their funds.

Mrs. Pires indicated that the total needed for the budget was \$140,444,325. Mrs. Pires addressed the following changes:

R-2 - Special Education

- Changed from \$600,000 to \$650,000; spoke with State and we are projected to receive \$755,000; however, not comfortable using the \$750,000 which is derived using historical information.

R-7 - Town Permits and Fees and Fines

- Actual fees were annualized to project fees. Projections then discussed with department heads and adjusted, if needed.
- Decreased revenues - disposal area and compost.
- Cell Tower increase in revenue - changed from last year; this is an increase for Indian Ledge; fixed long-term contract; possible add-ons to existing; not projecting a new cell tower.
- Disposal Area decrease - Mr. Marsilio looking into this - needs better idea of what is going into these revenues; scrap metal might be down - is someone paying more than we are; electronics might be costing us to remove or trailer used to store.

R-8 - Town Revenue - Other

- Interest Income - Mr. Ponzio indicated that he is very comfortable with his projection of \$275,000; we have \$7-8 million in government backed securities at a +/- 2% return.
- Miscellaneous - We are still getting checks from CRA as a claim reimbursement.

R-9 - Reimbursement by WPCA & Golf Course

- For services we provide; income stable but our prices going up and we are supplying salaries and benefits to employees. Planning to revisit next year and evaluate fees for other services that might be used.

The proposed mill rate is 25, an increase of .46 in the mill rate, or 1.87% from last year.

Discussion followed regarding whether we should use all the additional funds being received from the State.

First Selectman Herbst indicated that during the process of preparing his budget, there was a discussion about utilizing a portion of the surplus realized from the previous fiscal year to offset the mill rate increase this year. One of the reasons why this was proposed was that there was a certain element of unknown with what would happen with the state budget. There was a concern that if we took a hit with our state or municipal aid that we take the initiative to use our cost containment practices and surplus and use a portion of that of to offset the mill rate increase while maintaining a healthy fund balance increasing our pension contributions.

He went on to add that the governor wants to avoid municipal aid reductions at all costs. Over the last several months, we have had time to evaluate the budget and impact of possible reductions in state and municipal aid. The 1.87% increase does not factor in the \$700,000 surplus; however, we need to consider next year's budget. An additional \$1.7 million will be coming onto the book in debt service for the high school, the teachers will be getting raises, etc., and he feels that we will need to use it then.

Mr. Tesoro moved, seconded by Mr. Molinoff, to reduce account R-3 Education Grants Other by \$200,000.

Discussion followed.

Mr. Tesoro withdrew the motion.

Mr. Tesoro moved, seconded by Mr. Molinoff, to reduce account R-3 Education Grants Other by \$150,000.

Vote: 3/3/0 (against: Hammers, Martin, Lavoie) motion failed.

Mr. Martin moved, seconded by Mr. Lavoie to accept the mill rate of 25.00 as presented.

Vote: 3/2/1 (against: Tesoro, Molinoff) (abstain: Palo) motion passed.

DISCUSSION ITEMS

Ms. Penkoff mentioned that there was a question last week on the bonding regarding the \$10,000 renovations for the Town Clerk's office. In speaking with the Town Clerk, she was told that these renovations should have been done seven years ago. Apparently, there is electronic equipment in the vault used for looking up information and it needs to be moved out because according to Connecticut State Law you cannot have an electrical device in the vault, only an electric light. In addition, they are running out of space in the vault and in the office and these estimates are for shelving, relocating and reconnecting the equipment.

ADJOURNMENT

There being no further business to discuss, Mr. Tesoro moved to adjourn, seconded by Mrs. Hammers. The Board of Finance adjourned by unanimous consent at 9:15 p.m.

Respectfully submitted,

Phyllis Collier
Clerk, Board of Finance

BOARD OF FINANCE
Minutes
June 9, 2011

CALL TO ORDER

Chairman Elaine Hammers called the Board of Finance meeting to order at 7:06 p.m. at the Town Hall, Trumbull, Connecticut. All those present joined in the Pledge of Allegiance.

Members present and absent were as follows:

PRESENT

Steven C. Lupien
Chairman, Elaine A. Hammers
Cindy Penkoff, Alternate
Perry Molinoff, Alternate
Alex Remson, Alternate
Paul Lavoie

ABSENT

Ken Martin, Jr.
Tom Tesoro
Andrew Palo

Also present: Maria Pires, Director of Finance; Ralph Iassogna, Superintendent of Schools; Attorney Floyd Dugas.

PUBLIC COMMENT

There was no public comment.

BOARD OF EDUCATION UNION NEGOTIATIONS

The Chair indicated that the Board of Education Negotiations would be taken out of order. The Chair indicated that the Board would need to recess and go into a non-meeting. Mr. Lupien requested that the presentation be made in the regular meeting until those issues deemed confidential necessitate the Board to recess and go into a non-meeting. The Chair agreed.

Ralph and Floyd Dugas, Esq. gave a broad overview regarding the upcoming certified negotiations. It is mandatory according to Connecticut State Statute for the Boards of Education to come before a financial body, i.e., the Board of Finance in Trumbull, to discuss upcoming certified negotiations that include teachers and administrators. Negotiations are with the Trumbull Administrators Association that includes 23 members. Timelines are mandatory. Negotiations commence on June 14, and if you don't have a settlement you are required to enter into mandatory mediation on August 3. From August 3, you have a 25 day window to accomplish mediation, and if by that time you don't have a settlement by the end of that period we are forced into binding interest arbitration. If you do have an agreement, it goes before the Council. If rejected by the Council, it goes directly to interest arbitration, similar to the town side contracts and the non-certified contracts for the BOE. If an arbitration award is issued, the legislative body can reject it by a 2/3 vote and send it back. The Council can reject the contract.

Mr. Iassogna indicated that the BOE is here tonight to ask the Board of Finance for input on respective negotiations and to ask if a Board of Finance member would like to serve at the negotiations.

Attorney Dugas provided several handouts; a timeline of negotiations and a summary of the average salaries paid in the area. Based on this survey, our administrators are well paid. He also provided a summary of administrator settlements by year.

Mr. Iassogna indicated that most of the 23 members are at the maximum step where there is no incremental increase. They either have been with the Town over 5 years or were hired at higher steps based on experience.

Mr. Molinoff asked how the total dollar amount of this compensation package compares to that of the total paid out by the Board of Education for teachers. Mr. Iassogna responded that the 23 administrators currently earn approximately \$3.1 million; 1% costs 31,000. The total for all teachers is approximately \$35 million. The average salary for administrators is \$130,000 and the average salary for teachers is \$65,000. The administrators work a longer year than teachers do.

Mr. Molinoff then indicated that since there is always give and take in these negotiations, he would like to know what aspects of the compensation package would be used as bargaining tools.

Attorney Dugas indicated that the negotiations are taking place in unprecedented times in recent years. Almost 2/3 of the teacher contracts over the last 2 years have had zeros in them, and we are starting to see similar events occur with non-certified, town, and city contracts. Because of that, he indicated that since they are getting so little in compensation, health insurance is not being hit as hard as in previous years. They are not only trying to keep salaries down but also trying to achieve health savings by different plan designs and asking for more in out-of-pocket contributions.

Mr. Iassogna indicated that salaries and insurance are the most important issues that will be left on the table at the very end of negotiations. He also indicated that management rights are also very important so that administrators can operate their schools and we have not have problems in that area.

Attorney Dugas noted that Mr. Iassogna did not feel that this would be a difficult contract with respect to management rights, etc.

Mr. Molinoff indicated that he has heard of merit-based compensation with teachers. Is this a time to bring it up and introduce it into Trumbull?

Attorney Dugas noted he just did a presentation on this. He indicated that 5-10 years ago people were talking about it and there have been numerous studies done that seem to indicate that it is not the way to go and the shift is now towards outcome, i.e., test scores. The focus is really on the outcome of both the students and the administrators. Mr. Iassogna indicated that previous experience has shown that at 0 and 1% salary increases you will not see this.

Mr. Iassogna indicated that Trumbull had one of the first merit plans in the country and definitely in the state of Connecticut. It was semi-effective in the beginning and then it was dropped because it did not serve its intent to enhance someone's skills and ability. It was very difficult to structure and was stopped.

Ms. Hammers asked if we do formal staff evaluations. Mr. Iassogna indicated yes, for all employees. Attorney Dugas went on to add that the general assembly passed legislation last year requiring school districts to begin incorporating student performance into evaluations.

Ms. Penkoff indicated that, just for the record, "I am completely against that (outcome-based compensation) because I already have a problem with the fact that we teach to CMTs and things of that nature. I think that it takes a whole lot of time away from the process of what these kids should actually be learning. So if that's what they are talking about for outcome-based compensation, it may help in negotiations and it may help in contracts and things of that nature but I don't think it does what we want it to do and that is help the students."

The Chair called for a recess at 7:30. The meeting resumed at 7:50 p.m. at which time the Chair indicated Ms. Penkoff is sitting in for Mr. Palo, Ms. Remson is sitting in for Mr. Martin and Mr. Molinoff sitting in for Mr. Tesoro.

INTERNAL AUDITOR'S REPORT

Mr. Henderson presented the Insurance Audit indicating that he would have the town side of the report at the next meeting. He spoke with Dave Mathieu and he will be able to give him the final statistics regarding individuals that can come off the Plan in July.

The follow-up letters went out and if there was no response, they will be removed effective July 1. They are missing 14-15 responses; some have one dependent and some have multiple. Ms. Hammers asked that she be supplied the numbers so we can calculate the percentage.

Mr. Mathieu indicated that the Board of Education letter went out all employees. Mr. Lassogna indicated that the information provided to Anthem last year was requested from them this year. Mr. Mathieu thinks this information is sufficient and we only need to look at the ones that have come on since July of 2010. We caught those who did not go to Anthem from Health Net last year. There is no cost for the audit; however, the broker will be paid. Mr. Lassogna indicated that he would forward a copy of the e-mail received from Mr. Mathieu.

Ms. Hammers indicated that there is no way to check if someone's status has changed from last year, for example, if they are divorced. Mr. Lupien then indicated that it would also be very difficult to find an ineligible dependent child because of the Federal law that increased the age to 26.

Mr. Lassogna left the meeting at 8:07 p.m.

Mr. Henderson addressed the Leaf Pick-Up Audit. He indicated the following inefficiencies:

- Vacuum truck picks up leaves; fills up quickly and must be taken to dump; it is labor intensive and hard on the equipment; labor and maintenance costs are high; is not an efficient process; manpower can be used elsewhere
- Use of temporary employees from an agency; expensive; we get hit with unemployment wages

The Chair indicated that hiring temporary employees should not be allowed to continue. They work just long enough to be eligible for unemployment. Ms. Hammers feels that the cost associated with using a temporary agency cannot equal the cost of hiring part time employee and then laying them off and paying unemployment especially if unemployment continues.

Mr. Molinoff asked what we would save if we did not offer this service. What is the lost opportunity cost; the cost that we would save if we put them on another job or what jobs are not getting done during the leaf pick up.

Mr. Henderson indicated a survey was conducted with other towns and it appears that everyone seem to bag or compost their leaves. We seem to be the only Town with leaf pick-up.

Mr. Lupien indicated that the question be put to the First Selectmen. Is there a recommendation since we have been discussing this for the last 3 or so meetings.

Ms. Penkoff asked Mr. Henderson what he feels the town should do from a cost saving standpoint. He indicated that the leaves should be bagged and then compressed; we have more compost that we can ever use. We would need a compaction vehicle and possibly sell it. Ms. Penkoff indicated that she does not think getting rid of it completely is feasible.

Mr. Lupien indicated that he would like to see the Chairman deliver the report to the First Selectman and the Director of Public Works and get back to the Board of Finance with their input. He feels that this is a policy decision. The Chair indicated that the Board of Finance defunded the program during a different administration and the Public Works Department found another way to fund it. We could have residents bag the leaves and then do a pick-up or have the garbage people pick-up and each household has multiple pickup each year.

The Chair thanked Mr. Henderson for a thorough job.

APPROVAL OF MAY 12, 2011 MINUTES

Motion made Mr. Lupien, seconded by Mrs. Penkoff, to approve the minutes of May 12, 2011.

Vote: 4-0-2 (abstained: Lavoie; Remson)

APPROVAL OF MAY 23, 2011 MINUTES

It was agreed to amend the minutes to include a summary where "discussion followed" and present at the next meeting.

APPROVAL OF TOWN TREASURER'S REPORT

Ms. Pires presented the Town Treasurer's Report indicating the following changes made last month:

- We purchased additional bonds with Janney investments
- Moved \$3,065,000 from the TD Bank Investments to Janney investments; yield of 2.5% vs .30% from TD Bank
- End of May, 2011 - \$15, 892 compared to 11 month YTD - \$209,961; forecasting \$225,000; budget interest income \$325,000; we will be short \$100,000 in interest income for the fiscal year

Mr. Molinoff asked if we are being appropriately cautious if we are getting such high rate 2.5%. Ms. Pires indicated that we purchased Fannie Mae and Freddie Mac; we did not do it sooner as we did not know if we could tie up the funds, although the funds are liquid.

FISCAL YEAR 2010-11 SUPPLEMENTALS

Motion made by Mr. Lupien, seconded by Mr. Molinoff to take item number 06-11-01 out of order and to appropriate funds from Unrestricted Fund Balance to Service Contract Account 01 013600-522204.

Ms. Burr Monaco indicated that she needs a supplemental appropriation for document verifications and monthly fees for the COTT service contract. She received 1,000 liens from one company and there are 600 more coming. Income is generated to offset expense when lien fees are collected; but will not be recognized in this account.

Vote: 6/0

JOE FASI - Update on legality of resolutions approved May 12, 2011 - Opinion to follow

The opinion was received and distributed at the meeting; therefore, it was decided to discuss as old business at the meeting next month.

COLLECTION ON SUSPENSE ACCOUNTS - Mary Moran - Update

Ms. Pires gave the update. Last month, a request was made for figures regarding funds collected that were in the suspense account. From July 10---April 30, 2010, we collected \$48,301 on the LY 2009 suspense accounts.

FISCAL YEAR 2010-11 TRANSFERS

No discussion requested for the transfers in 2010-11 Transfers. Ms. Pires indicated that Mr. Marsilio would provide any information needed, if requested.

Motion made by Mr. Lupien, seconded by Mr. Molinoff, to approve item numbers 06-11-02 to 06-11-15 to transfer funds as reported.

The Chair asked if there would be any transfers coming up for July and August. Ms. Pires indicated that she could not comment at this time.

The Chair asked if any department would be short and need a supplemental, other than the one we just did. Ms. Pires indicated that Workman's Comp was running short about \$200,000.

Vote: 6-0

Motion made by Ms. Penkoff, seconded by Ms, Remson, to approve item number 06-11-16 to transfer funds as reported by Mrs. Pires. There was no discussion.

Vote: 6-0

DISCUSSION ITEMS

Budget to Actual Expenditure Report 2010-2011

Page 19, 578805 -- Xtra Item is Snow removal - \$678,236 - Cost to remove snow from Board of Education roofs discussed with the insurance broker; reimbursement for damage caused by snow on the roof will offset the expense; not treated as income. Broker is working with the Board of Ed to determine the possible reimbursement and we should hear within a month.

Fund Balance Report 2010-2011 - not available

ADJOURNMENT

There being no further business to discuss, the Chairman asked for a motion to adjourn. Mr. Lupien moved, seconded by Mr. Molinoff. The Board of Finance adjourned by unanimous consent at 9:10 p.m.

Respectfully submitted

Phyllis Collier



INTERNAL AUDIT REPORT

James W. Henderson, Financial/ Accounting Controls Analyst

Town of Trumbull, CT

**Performance Audit of Dependent Eligibility for Health
Insurance Coverage**

July 14, 2011

Town of Trumbull
Office of the Financial/Accounting Controls Analyst



James W. Henderson
Financial/Accounting Controls Analyst

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July 14, 2011

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

Dear Mrs. Hammers:

I respectfully submit the enclosed report entitled **Performance Audit of Dependent Eligibility for Health Insurance Coverage**.

This is a performance audit of the Board of Education and Town of Trumbull controls to assure eligibility of dependents covered by the Board of Education and the Town's respective health insurance programs. The Board of Education and the Town of Trumbull are responsible for the administration of their own health insurance coverage's. The objectives of the audit are to determine whether only eligible dependents of the Town and Board of Education are receiving health insurance benefits. The audit also determined if adequate internal controls are in place to ensure accuracy and to detect and prevent unnecessary expenditures by the Town or the Board of Education for ineligible dependents. This report provides conclusions and recommendations for monitoring eligibility of dependents and the administration of the health insurance plans on a going forward basis.

I would like to express my appreciation to Mary Ann Meier, Human Resource Director for the Town of Trumbull for her assistance and cooperation during the course of the audit.

I would also like to thank Mr. David Mathieu of H.D. Segur, Inc. for his assistance in the administrative phase of the audit.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "James Henderson".

James Henderson
Financial/Accounting Controls Analyst

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I. Executive Summary

As part of the Town's effort to ensure accurate eligibility in the Town and Board of Education health insurance plans a dependent eligibility audit was conducted commencing with the planning stage of the audit in November of 2010. To assist in this audit the Town's agent of record H.D. Segur, Inc. was utilized for the administrative phase of the audit eligibility process. A dependent eligibility audit is an important part of the Town's fiduciary responsibility in managing the health plans of both the Town and the Board of Education for the exclusive benefit of eligible employees and their dependents. The audit is designed to reduce future costs by ensuring that only those eligible dependents are enrolled in the plan.

Dependents may be deemed ineligible to receive coverage for a number of various reasons 1) they are beyond the age limit, 2)-there has been a change in marital status (an ex-wife or ex-husband was not removed), 3) they have now dropped below the minimum credit hours to sustain student status, or 4) they are simply not a legal dependent (i.e., nephew or a grandchild). The most common ineligible dependents are divorced spouses, step-children following divorce of the natural parent, over-age dependents (not disabled or full-time students), grandchildren or other extended family dependents under no legal guardianship, unmarried partners with no recognized relationship under the plan, and children of live-in partners with no legal relationship.

This report is intended to inform the Board of Finance, the Board of Education and other interested readers of the outcomes of this health insurance dependent eligibility audit.

II. Background

The Town of Trumbull maintains health insurance coverage for its employee groups as well as retirees. Those groups consist of the following: Police, Trumbull MATE bargaining unit, Fire Marshall, Trumbull MATHAS bargaining unit, non-union employees, Public Works, Highway Supervisors and Nurses.

The Trumbull Board of Education maintains health insurance coverage for its employee groups as well as its retirees. Those groups consist of Trumbull Public School Teachers, Public School Administrators, Secretaries, Custodians, CILU Supervisors, CILU Support, Food Services, and Paraprofessionals.

The Employee Retirement Income Security Act (ERISA) mandates that plan sponsors manage plans for the "exclusive benefit" of participants and beneficiaries. Checking for ineligible dependents helps to ensure that the Town of Trumbull and the Trumbull Board of Education are meeting their fiduciary obligations.

The Town of Trumbull enlisted the assistance of its broker of record Mr. David Mathieu representing H.D. Segur, Inc. in the administration phase of this dependent eligibility audit along with the Board of Education broker of record Mr. Steve Rinaldi representing the firm of Everett James, Inc.

A letter is sent before the audit begins to inform all Town employees of the impending eligibility audit and why it is being conducted. The letter also informed all full-time employees that H.D. Segur, Inc. would be administering the audit on the behalf of the Town of Trumbull. The Board of Education did not agree to the language that is to be included in the initial contact letter. An alternative method is selected on the Board of Education phase of the audit. The copies of the July 1, 2010 enrollment forms are requested from Anthem Blue Cross Blue Shield. A letter must first be sent from the Superintendent of Schools to grant permission to Anthem Blue Cross Blue Shield to release the copies of the enrollment forms. The Superintendent of Schools informed the Board of Finance that he would postpone signing any authorization letter for this purpose at this time. The copies of the original enrollment forms would have been cross referenced with Board of Education personnel records to verify dependent eligibility.

A joint meeting is held on January 7, 2011 with the Superintendent of Schools Ralph Iassogna, Steve Sirico, Business Manager for the Board of Education, Dave Mathieu of H.D. Segur, Inc. Tim Herbst, First Selectman, John Ponzio, Town Treasurer, Maria Pires, Director of Finance, James Henderson, Financial/Accounting Controls Analyst and the Board of Education broker of record Steve Rinaldi of Everett James, Inc. At that meeting I requested that our broker work with Mr. Rinaldi in following the same protocol and schedule for informing Board of Education employees of the dependent eligibility audit. It was also decided as a result of this pending audit that the possibility be explored of pooling the employees of both the Town and Board of Education together to attain possible additional premium cost savings.

Town of Trumbull
Office of the Financial/Accounting Controls Analyst

I worked closely with H.D. Segur, Inc. in carefully planning the process for the audit. A summary of all phases of the audit is attached to this report. The initial phase of the audit is an amnesty period which H.D. Segur, Inc. conducted from February 2011 to March 2011 for Town employees. The process provided the employees and retirees with the opportunity to review the definition of what constitutes an eligible dependent and to voluntarily remove any dependent(s) that did not meet the eligibility criteria as defined by the plans. This phase of the audit included a total of 277 Town employees, retirees and COBRA recipients with a total of 387 dependents.

The Board of Education group included a total of 686 employees with 1,253 dependents. An administrative eligibility audit was not completed on this group of employees and their dependents at the issuance date of this report. Contact letters to Board of Education employees were sent out in the month of May 2011 making it impossible for Board of Education dependent audit data to be included in this report. A separate addendum to this report will be issued to reflect the administrative phase results of the Board of Education portion of the dependent eligibility audit. It is expected that the Board of Education portion of the audit should be completed in the timeframe of October-November of 2011.

Upon the completion of the amnesty phase of the audit, a separate verification phase is conducted for Town employees, pre age 65 retirees and employees on COBRA coverage along with their dependents. The objective of this phase of the audit is to ensure that enrolled participants meet the definition of an eligible dependent. The process required employees and retirees to provide documentation to verify that each enrolled dependent meets the eligibility rules defined by the respective plans.

Audit certification letters are mailed to Town employees that have dependents whose eligibility they did not certify after the amnesty period. The letter instructed Town employees on how to certify the eligibility of their dependents and advised them of the ramifications of not responding to the request. Dependents that are not certified are removed from the plan.

First reminder notice letters are mailed out in April to Town employees who did not certify the eligibility of their dependents. Final reminder notice letters are mailed out in May to Town employees who did not certify their dependents.

Closure letters are mailed out in June to those employees that submitted the certificate of dependent eligibility. The letter acknowledges receipt of the required documentation from the employee and informs them that the audit is concluded. Closure letters are also mailed to employees that did not respond to any of the notices after the audit is concluded. This letter informs the employee that their dependents will be removed from the group health plan effective July 1, 2011.

At the May 12, 2011 Board of Finance meeting the Superintendent of Schools Ralph Lassogna signed the initial contact letter that would be mailed to Board of Education employees informing them of the dependent eligibility audit.

III. Scope

The audit scope consisted of a review of eligibility for all dependents covered under the health insurance plans of the Town of Trumbull and the Trumbull Board of Education as of November 30, 2010. The audit also reviewed policies and procedures to gain an understanding of the eligibility process for new employees and their dependents.

Objective

The objectives are to verify that adequate controls are in place to ensure that:

- 1) All eligible, but only eligible employees, dependents, and retirees receive the benefits for which they are enrolled.
- 2) All plans are administered by the Town of Trumbull and the Trumbull Board of Education in a cost-effective manner; and in accordance with Plan provisions, Town policies, and all applicable laws and regulations.
- 3) Data is kept confidential.
- 4) All cost is accounted for accurately and timely on the Payroll System and General Ledger.
- 5) All payments to benefit plan providers are paid accurately and timely and are in accordance with contracts, supported, authorized and accounted for on the General Ledger.

Methodology

Internal control evaluations were accomplished by reviewing key operations of the Board of Education and Town of Trumbull Human Resource Departments through discussions with management and staff, observations, and analytical and substantive testing of individual internal controls. Risk analysis was used to establish priorities of audit objectives.

I conducted this performance audit in accordance with **Generally Accepted Government Auditing Standards**. Those standards require that I plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for my findings and conclusions based on my audit objectives. I believe that the evidence obtained provides a reasonable basis for my findings and conclusions based on my audit objectives.

In applying these **Generally Accepted Government Auditing Standards**, I am responsible for using my professional judgment when I establish the scope and methodology for my work, determining the tests and procedures that should be performed, conducting the work, and reporting the results. I need to maintain integrity and objectivity when performing this work to make decisions that are consistent with the broader public interest in the program or activity that is under review. When reporting the results of my work, I am responsible for disclosing all material or significant facts that I know which if not disclosed could mislead knowledgeable users, misrepresent the results of my findings, or conceal improper or unlawful practices.

IV. Findings and Recommendations

Finding 1 Transition of Board of Education employees from Healthnet to Anthem

I noted twelve instances in the audit review of Board of Education employees and their dependents where dependents were dropped from the plan. This took place in the transition from the Healthnet insurance coverage at June 30, 2010 to the initial start of the Anthem Blue Cross Blue Shield health insurance plan at July 1, 2010.

Recommendation 1

The regular scheduling of a dependent eligibility audit will help assure that the Town of Trumbull and the Trumbull Board of Education covers only eligible dependents. Dependent eligibility audits will encourage employees to inform their human resource department of any changes in dependent eligibility. When employees are aware verification procedures are in place to make sure only eligible dependents are covered under their respective plans, the employee will be less likely to enroll or maintain insurance coverage for an ineligible dependent. It would be good practice for both the Town and the Board of Education to require its employees to prove all dependents are eligible when they initially enroll in the respective health plans. Individual circumstances change frequently so they should be monitored on an ongoing basis.

Finding 2 Open enrollment period for health insurance coverage

The Board of Education does not conduct open enrollment on a yearly basis for its employees and dependents.

Recommendation 2

An annual open enrollment period for health insurance coverage should be conducted for both the Town of Trumbull and the Board of Education employees prior to the new July 1 renewal date.

Finding 3 No written procedures for maintaining of health insurance coverage eligibility records.

Recommendation 3

The Town of Trumbull and the Board of Education should have written procedures in place for the maintaining of health insurance coverage eligibility records. These procedures should be reviewed periodically and revised as needed.

Finding 4 No periodic scheduling of bids for health insurance coverage.

Recommendation 4

The Town of Trumbull and the Board of Education should periodically put its health insurance coverage's out to bid to achieve possible premium cost savings.

Finding 5 Health insurance records not secured.

Recommendation 5

A secure locked area should be provided to the Town and Board of Education Human Resource Departments for the retention of personnel files and health insurance related files. Security awareness training for all employees, agents, and contractors who have access to health insurance information should be provided to those individuals.

Finding 6 No standards for documentation of eligibility.

Recommendation 6

Develop standards for required documentation for both the Town and Board of Education to ensure that proof of eligibility accepted is appropriate and provided on a timely basis.

Finding 7 Town retirees not checked against Social Security death index.

Recommendation 7

The Social Security Death Index should be utilized by the Town in order to identify any deceased retirees who may still be enrolled in the health insurance plan and should be removed.

Finding 8 Town and Board of Education should investigate a pooled insurance plan arrangement.

Recommendation 8

The Town and Board of Education should obtain a quote from Anthem Blue Cross Blue Shield as a pooled entity in order to achieve maximum premium cost savings. The plan should be administered by the Town to achieve greater savings and eliminate the need for two brokers of record.

V. Test of Compliance

I tested compliance with certain policies and procedures, obtained an understanding of internal controls in place and assessed control risk. My tests were limited to the specific areas discussed in the objective section of this report. A test performed on Board of Education records reflected twelve instances of dependents dropped from insurance coverage between the transitions from Health Net insurance coverage at June 30, 2010 to Anthem Blue Cross Blue Shield health coverage in July of 2010. According to industry practice, the key to assuring eligibility compliance is to require documentation proving dependents meet eligibility requirements. It is good practice for both the Town and the Board of Education to require employees to prove all dependents are eligible when they initially enroll in the plan.

The following are eligible for membership as dependents under the Town of Trumbull's Group Medical Plan:

1. Spouse: The lawful spouse of a Covered Person under legally existing marriage, or civil Union.
2. Dependent Child Under Age 26: The dependent child under age 26 of the Covered Person or Spouse including, a step-child of either, a child legally placed for adoption, a legally adopted child, a child for whom the Covered Person has been appointed a legal guardian, the Dependent child under age 26 of the Covered Person or Spouse for whom the Covered Person has been designated as responsible under a Qualified Medical Child Support Order.
3. Disabled Child.

I conducted interviews with human resource personnel of both the Town and Board of Education to obtain an understanding of their responsibilities regarding dependent eligibility processing.

The following compliance procedures were conducted in randomly selected areas to reasonably ensure conformity and adherence to organization policies, plans, procedures, laws, regulations, and contracts.

- 1) Verify that COBRA coverage is discontinued if premiums are not paid.
- 2) Verify benefits group maintains a detailed listing of receivables from COBRA participants and those receivables are monitored, aged and followed up on for collection and correctly accounted for.
- 3) Determine what COBRA reports are produced and are they accurate, useful, timely, reviewed, and acted upon.
- 4) Determine who is responsible for the administration of COBRA.
- 5) Select a sample of participants from each plan and verify the proper amount is deducted from weekly paycheck by agreeing benefit information with their payroll records.
- 6) Obtain a listing of COBRA participants and verify that premium billings are accurate, for the correct period of time and mailed on a timely basis.
- 7) Verify that there is limited physical access to paper records (employee related benefit information).
- 8) Identify G/L accounts used to account for employee benefits activity.

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- 9) Verify sample of 3 months expenses for each plan is recorded accurately by tracing invoice amounts to General Ledger detail and verifying: a.) accurate amount booked to proper General Ledger account, b.) booked in proper accounting month.
- 10) Obtain a copy of the master insurance contracts including all riders, and review the contracts to become familiar with their terms and conditions.
- 11) Review the procedures for maintaining eligibility records for each medical/dental plan.
- 12) Identify any applicable federal and state laws and regulations related to health benefit administration. (e.g. ERISA)
- 13) Prepare a brief overview document of current health and dental plans to summarize cost and other key information.
- 14) Identify any other major compliance requirements of COBRA and test as appropriate.
- 15) Determine what reports for monitoring expenses are produced and are they accurate.
- 16) Cross reference health plan vendor retiree eligibility files with Social Security Death Index in order to identify any deceased retirees still enrolled.
- 17) Prepare risk analysis.
- 18) Select sample of employee enrollment change forms and verify status changes.
- 19) Verify proper supporting documents.
- 20) Verify completeness of employees' benefit information.
- 21) Verify that employee is correctly categorized in correct management bargaining unit or retired employee.
- 22) Identify policies and procedures related to health benefit administration
- 23) Request employee electronic file with health plan enrollments.
- 24) Verify that terminated employees' status is timely changed in electronic file.
- 25) Verify health care insurers are notified of enrollment changes.
- 26) Determine if administrative controls exist.
- 27) Determine if contract administration is properly controlled.
- 28) Review procedures for maintaining eligibility in the plan.
- 29) Verify that there are documented policies and procedures for the receipt, retention and disposal of employee related benefit information.
- 30) Verify that there is limited physical access to paper records.
- 31) Verify sample of three months expenses for each insurance plan.
- 32) Test for dependent children between ages 19-25.
- 33) Search for dependent children over age 25 disability status.
- 34) Request electronic eligibility files.

Statement on Internal Control Structure

Management is responsible for establishing and maintaining an effective system of internal accounting controls. This system of internal controls should be under continuing review to determine that it is functioning as prescribed and that it is modified as appropriate for changing conditions. In planning and performing the limited scope audit of both the Town of Trumbull and Board of Education Human Resource divisions, the internal control structure was considered in order to properly determine the auditing procedures for the purpose of this report. Internal control weaknesses involve matters relating to deficiencies in the design or operation of the internal control structure that could adversely affect either organization's ability to record, process, summarize and report data consistent with the intentions of management. My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be considered an internal control weakness. Deficiencies in the design or general operation of the internal control structure may exist and not be detected. Exceptions are noted in this report; I did not note any significant matters involving internal control weaknesses.

VI. Appendix

Trumbull Public School Teachers
Health Benefit Plan #0001
PPPC90 Century Preferred, \$25.00

	Contracts Billed	Rate	Amount Billed
Class 1	123	549.11	67,540.53
Class 2	78	1,098.21	85,660.38
Class 3	197	1,490.28	293,585.16
Class 4	17	1,098.21	18,669.57
Class 5	13	1,490.28	19,373.64
			<u>484,829.28</u>

MGDRX	Managed RX, \$10.00/\$25.00	Contracts Billed	Rate	Amount Billed
	Class 1	123	138.50	17,035.50
	Class 2	78	276.99	21,605.22
	Class 3	197	375.88	74,048.36
	Class 4	17	276.99	4,708.83
	Class 5	13	375.88	4,886.44
				<u>122,284.35</u>

	Contracts Billed	Rate	Amount Billed	
Trumbull Public School Administrators Health Benefit Plan #0001 PPPC90 Century Preferred, \$25.00	Class 1	5	549.11	2,745.55
	Class 2	10	1,098.21	10,982.10
	Class 3	6	1,490.28	8,941.68
				<u>22,669.33</u>

MGDRX	Managed RX, \$10.00/\$25.00	Contracts Billed	Rate	Amount Billed
	Class 1	5	138.50	692.50
	Class 2	10	276.99	2,769.90
	Class 3	6	375.88	2,255.28
				<u>5,717.68</u>

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**Trumbull Public Schools Secretaries
Health Benefit Plan #0001
PPPC90 Century Preferred, \$25.00**

	Contracts Billed	Rate	Amount Billed
Class 1	9	549.11	4,941.99
Class 2	20	1,098.21	21,964.20
Class 3	20	1,490.28	29,805.60
Class 4	2	1,098.21	2,196.42
Class 5	1	1,490.28	1,490.28
			<u>60,398.49</u>

MGDRX Managed RX, \$10.00/\$25.00

	Contracts Billed	Rate	Amount Billed
Class 1	9	138.50	1,246.50
Class 2	20	276.99	5,539.80
Class 3	20	375.88	7,517.60
Class 4	2	276.99	553.98
Class 5	1	375.88	375.88
			<u>15,233.76</u>

**Trumbull Public School Custodians
Health Benefit Plan #0001
PPPC90 Century Preferred, \$15.00**

	Contracts Billed	Rate	Amount Billed
Class 1	15	582.61	8,739.15
Class 2	14	1,165.23	16,313.22
Class 3	26	1,581.22	41,111.72
Class 4	4	1,165.23	4,660.92
Class 5	2	1,581.22	3,162.44
			<u>73,987.45</u>

3TMGD 3-Tier MGDRX, \$5/\$15/\$25

	Contracts Billed	Rate	Amount Billed
Class 1	15	155.90	2,338.50
Class 2	14	311.81	4,365.34
Class 3	26	423.12	11,001.12
Class 4	4	311.81	1,247.24
Class 5	2	423.12	846.24
			<u>19,798.44</u>

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Trumbull Public Schools CILU Supervisors

Health Benefit Plan #0001

PPPC90	Century Preferred, \$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	1	582.61	582.61
	Class 2	3	1,165.23	3,495.69
	Class 3	4	1,581.22	6,324.88
				10,403.18

MGDRX	Managed RX, \$5.00/\$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	1	158.97	158.97
	Class 2	3	317.94	953.82
	Class 3	4	431.45	1,725.80
				2,838.59

Trumbull Public Schools CILU Support

Health Benefit Plan #0001

PPPC90	Century Preferred, \$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	4	582.61	2,330.44
	Class 3	4	1,581.22	6,324.88
	Class 5	1	1,581.22	1,581.22
				10,236.54

MGDRX	Managed RX, \$5.00/\$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	4	158.97	635.88
	Class 3	4	431.45	1,725.80
	Class 5	1	431.45	431.45
				2,793.13

Trumbull Public Schools Food Services

Health Benefit Plan #0001

PPPC90	Century Preferred, \$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	9	582.61	5,243.49
	Class 2	5	1,165.23	5,826.15
	Class 3	9	1,581.22	14,230.98
	Class 5	3	1,581.22	4,743.66
				30,044.28

MGDRX	Managed RX, \$5.00/\$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	9	158.97	1,430.73
	Class 2	5	317.94	1,589.70
	Class 3	9	431.45	3,883.05
	Class 5	3	431.45	1,294.35
				8,197.83

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**Trumbull Public Schools Paraprofessionals
Health Benefit Plan #0001**

PPPC90	Century Preferred, \$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	32	582.61	18,643.52
	Class 2	20	1,165.23	23,304.60
	Class 3	43	1,581.22	67,992.46
	Class 4	1	1,165.23	1,165.23
	Class 5	4	1,581.22	6,324.88
				<u>117,430.69</u>

MGDRX	Managed RX, \$5.00/\$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	32	158.97	5,087.04
	Class 2	20	317.94	6,358.80
	Class 3	43	431.45	18,552.35
	Class 4	1	317.94	317.94
	Class 5	4	431.45	1,725.80
				<u>32,041.93</u>

**Trumbull Public Schools Over Age 55
Health Benefit Plan #0001**

PPPC90	Century Preferred, \$25.00	Contracts Billed	Rate	Amount Billed
	Class 1	50	549.11	27,455.50
	Class 2	22	1,098.21	24,160.62
	Class 3	2	1,490.28	2,980.56
				<u>54,596.68</u>

MGDRX	Managed RX, \$10.00/\$25.00	Contracts Billed	Rate	Amount Billed
	Class 1	50	138.50	6,925.00
	Class 2	22	276.99	6,093.78
	Class 3	2	375.88	751.76
				<u>13,770.54</u>

Total Monthly Health Insurance Cost 1,087,272.17

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Town of Trumbull Police
HBP 001 Active Police
#0001
PPPC90 Century Preferred, \$15.00

	Contracts Billed	Rate	Amount Billed
Class 1	20	702.74	14,054.80
Class 2	12	1,405.48	16,865.76
Class 3	39	1,897.40	73,998.60
Class 4	1	1,405.48	1,405.48
Class 5	1	1,897.40	1,897.40
			<u>108,222.04</u>

3TMGD 3-Tier MGDRX, \$5/\$15/\$35

	Contracts Billed	Rate	Amount Billed
Class 1	20	161.52	3,230.40
Class 2	12	323.05	3,876.60
Class 3	39	436.12	17,008.68
Class 4	1	323.05	323.05
Class 5	1	436.12	436.12
			<u>24,874.85</u>

HBP 002 Retiree Police
#0002
PPPC90 Century Preferred, \$15.00

	Contracts Billed	Rate	Amount Billed
Class 1	5	702.74	3,513.70
Class 2	5	1,405.48	7,027.40
			<u>10,541.10</u>

3TMGD 3-Tier MGDRX, \$5/\$15/\$35

	Contracts Billed	Rate	Amount Billed
Class 1	5	161.52	807.60
Class 2	5	323.05	1,615.25
			<u>2,422.85</u>

Town of Trumbull
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Town of Trumbull MATE				
Health Benefit Plan 002 #0002		Contracts	Rate	Amount
PPPC90 Century Preferred, \$15.00		Billed		Billed
	Class 1	24	698.58	16,765.92
	Class 2	15	1,397.14	20,957.10
	Class 3	17	1,886.15	32,064.55
	Class 4	2	1,397.14	2,794.28
				<u>72,581.85</u>
3TMGD	3-Tier MGDRX, \$5/\$15/\$35	Contracts	Rate	Amount
		Billed		Billed
	Class 1	24	161.52	3,876.48
	Class 2	15	323.05	4,845.75
	Class 3	17	436.12	7,414.04
	Class 4	2	323.05	646.10
				<u>16,782.37</u>
Health Benefit Plan 003 #0003		Contracts	Rate	Amount
Retiree F- Group Retiree Plan F		Billed		Billed
	Class 1	11	217.40	2,391.40
	Class 2	2	434.80	869.60
				<u>3,261.00</u>
Town of Trumbull Fire Marshall				
Health Benefit Plan 002 #0002		Contracts	Rate	Amount
PPPC90 Century Preferred, \$15.00		Billed		Billed
	Class 3	2	1,886.15	3,772.30
				<u>3,772.30</u>
Town of Trumbull MATHAS				
Health Benefit Plan 002 #0002		Contracts	Rate	Amount
PPPC90 Century Preferred, \$15.00		Billed		Billed
	Class 1	6	698.58	4,191.48
	Class 2	4	1,397.14	5,588.56
	Class 3	5	1,886.15	9,430.75
				<u>19,210.79</u>
3TMGD	3-Tier MGDRX, \$5/\$15/\$35	Contracts	Rate	Amount
		Billed		Billed
	Class 1	6	161.52	969.12
	Class 2	4	323.05	1,292.20
	Class 3	5	436.12	2,180.60
				<u>4,441.92</u>

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Town of Trumbull Non
Union

Health Benefit Plan #0001

PPPC90	Century Preferred, \$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	2	702.74	1,405.48
	Class 2	7	1,405.48	9,838.36
	Class 3	3	1,897.40	5,692.20
	Class 5	1	1,897.40	1,897.40
				<u>18,833.44</u>

3TMGD	3-Tier MGDRX, \$5/\$15/\$35	Contracts Billed	Rate	Amount Billed
	Class 1	2	161.52	323.04
	Class 2	7	323.05	2,261.35
	Class 3	3	436.12	1,308.36
	Class 5	1	436.12	436.12
				<u>4,328.87</u>

Town of Trumbull Public Works

Health Benefit Plan #0001

PPPC90	Century Preferred, \$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	10	698.58	6,985.80
	Class 2	11	1,397.14	15,368.54
	Class 3	23	1,886.15	43,381.45
	Class 4	3	1,397.14	4,191.42
	Class 5	2	1,886.15	3,772.30
				<u>73,699.51</u>

3TMGD	3-Tier MGDRX, \$5/\$15/\$35	Contracts Billed	Rate	Amount Billed
	Class 1	10	161.52	1,615.20
	Class 2	11	323.05	3,553.55
	Class 3	23	436.12	10,030.76
	Class 4	3	323.05	969.15
	Class 5	2	436.12	872.24
				<u>17,040.90</u>

Town of Trumbull
Office of the Financial/Accounting Controls Analyst

Town of Trumbull Highway
Supervisors

Health Benefit Plan #0002

PPPC90	Century Preferred, \$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	4	698.58	2,794.32
	Class 2	1	1,397.14	1,397.14
	Class 3	4	1,886.15	7,544.60
				<u>11,736.06</u>

3TMGD	3-Tier MGDRX, \$5/\$15/\$35	Contracts Billed	Rate	Amount Billed
	Class 1	4	161.52	646.08
	Class 2	1	323.05	323.05
	Class 3	4	436.12	1,744.48
				<u>2,713.61</u>

Town of Trumbull Nurses

Health Benefit Plan #0001

PPPC90	Century Preferred, \$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	2	698.58	1,397.16
	Class 2	7	1,397.14	9,779.98
	Class 3	9	1,886.15	16,975.35
	Class 4	1	1,397.14	1,397.14
	Class 5	1	1,886.15	1,886.15
				<u>31,435.78</u>

3TMGD	3-Tier MGDRX, \$5/\$15/\$35	Contracts Billed	Rate	Amount Billed
	Class 1	2	161.52	323.04
	Class 2	7	323.05	2,261.35
	Class 3	9	436.12	3,925.08
	Class 4	1	323.05	323.05
	Class 5	1	436.12	436.12
				<u>7,268.64</u>

Town of Trumbull
Office of the Financial/Accounting Controls Analyst

Town of Trumbull Indefinite Retirees

Health Benefit Plan #0001

PPPC90	Century Preferred, \$15.00	Contracts Billed	Rate	Amount Billed
	Class 1	1	702.74	702.74
	Class 2	2	1,405.48	<u>2,810.96</u>
				3,513.70
3TMGD	3-Tier MGDRX, \$5/\$15/\$35	Contracts Billed	Rate	Amount Billed
	Class 1	1	161.52	161.52
	Class 2	2	323.05	<u>646.10</u>
				807.62
				<u><u>437,489.20</u></u>

Total Monthly Health Insurance Cost

VII. Attachment

Town Dependent Audit Results Summary Reported by Project Phase

Town Phase Activity

Town Phase I Amnesty

- 149 Employee responses during Phase I Amnesty
- 1 Dependents voluntarily terminated during Phase I Amnesty

Town Phase II Verification

- 28 # of employees H.D. Segur, Inc. reported as "No response"
- 0 Dependents reported as "No response and terminated"

Town Phase III H.D. Segur, Inc. Verification/Appeal

- 0 # of employees H.D. Segur, Inc. reported as "partial/insufficient documents"
- 0 Dependents reported "partial/insufficient documents" and terminated
- 1 Total number of employees/retirees with reported ineligible dependents enrolled
- 1 Total number of ineligible dependents terminated from Town

Town Audit Totals

- 0 Total numbers of employees with dependents terminated
- 1 Total number of ineligible dependents terminated

Town of Trumbull
Office of the Financial/Accounting Controls Analyst

Town of Trumbull		
Group Health Plan		
Dependent Audit		
Process		Date
Implementation		November
Obtain executive level support	First Selectman, Personnel Manager	2010
Determine who will be audited	All enrolled employees and dependents	
Determine delivery method of communication	United States Mail	
Determine which plans to audit	All plan offered	
Determine dependent eligibility definition	Anthem Blue Cross definition	
Determine acceptable documentation to support dependent eligibility	Signed Affidavit	
Decide coverage termination date for ineligible individuals	July 1, 2011	
Determine and define any amnesty period	30 days after receipt of amnesty letter	
Letter from Employer		December
This letter is sent by the employer before the audit begins to inform employees of the impending audit and why it is being conducted.		2010
Amnesty Letter		February
This letter is sent to inform employees that there is a period during which they can remove ineligible dependents without penalty. (i.e., payback health claims paid to ineligible dependents)		2011
Audit Certification Letter		March
This letter is sent to employees that have dependents whose eligibility has not been verified after the amnesty period. It instructs employees on how to certify the eligibility of their dependents and advises them of the ramifications of not responding. (i.e. removal from the plan)		2011
First Reminder Notice		April
This notice is sent to employees who have not certified their dependents		2011
Final Reminder Notice		May
This notice is sent to employees who have not certified their dependents		2011
Closure Letter - Documents Verified		June
This letter is sent to employees that submit the Certificate of Dependent Eligibility. It acknowledges receipt of the required documentation, and informs the employee that the audit is complete.		2011
Closure Letter - No Response		June
This letter is sent to employees who do not respond to any of the notices after the audit is concluded. It informs the employees that their dependents will be removed from the group health plan effective July 1, 2011.		2011

MEMORANDUM

TO: Board of Finance Members

FROM: Maria Pires

Date: July 8, 2011

RE: Summary Explanation on Budget Reports

As you review the Expenditures and Revenue Year to Date Budget Reports you will notice the following:

Expenditures:

1. The FICA and some salary accounts are over budget due to the fact that MATE and HWPK contracts settled after the budget had been approved. Also there was an additional day in this fiscal year. Both of these were properly budgeted in the Contingency account #01013800-501116. A transfer will be brought to the BOF next month to transfer from the Contingency account to the individual department's salary accounts.
2. Utilities (#590011 thru #590014) for most of the departments are either over budget or will be after we pay the June 2011 bill, which we have not yet received. As in the past, a transfer will be brought to the BOF next month.
3. The Workers Compensation account #01013400-511152 is over budget by \$332,255 due to the payment of permanency benefits, final stipulating claims and Heart and Hypertension claims. A transfer, and if needed a supplemental appropriation will be brought to the BOF next month.
4. BOE-Extraordinary Item Account #01060000-578805 represents the payments made on both the snow damage and snow removal from the roofs. We have received \$71,969.84 from the Builder's Risk insurance company. We continue to work with our insurance broker and our liability insurance company to obtain reimbursement. As stated last month, our broker is confident that we will be reimbursed for most of damage but at this time it is still unknown as to the amount of reimbursement. Once we are notified of the amount a receivable will be recorded and a reduction of the expense.

Revenues:

1. Property Tax Revenue-#01000027-410000 does not reflect collections for May and June 2011 because the Tax Collector's is still reconciling their batches to the bank statement. Once this is done the revenue will be recorded.
2. All other revenues are only recorded up to June 15, 2011. Revenues are posted to the ledger on the 15th and 30th of each month.

FOR 2011 13

ACCOUNTS FOR:
01 GENERAL FUND

01 GENERAL GOVERNMENT

01010000 TOWN COUNCIL

01010000 522201 CLERICAL
01010000 522202 PROFESSION
01010000 545501 LEGAL NOTI

TOTAL TOWN COUNCIL

01010100 THE TRUMBULL NATURE COMMISSION

01010100 522201 SVS-CLRC
01010100 578801 MNTNCE-SV
01010100 578802 MNTNCE-EQP
01010100 590011 UTIL-HEAT
01010100 590012 UTIL-ELECT
01010100 590013 UTIL-WATER
01010100 590014 UTIL-PHONE

TOTAL THE TRUMBULL NATURE COMMISSION

01010200 ETHICS COMMISSION

01010200 522201 CLERICAL F

TOTAL ETHICS COMMISSION

01010300 CHARTER REVISION

01010300 522201 SVS-CLRC
01010300 522202 SVS-PROF
01010300 545501 COM-LEGAL
01010300 545502 COM-PUB RP

TOTAL CHARTER REVISION

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01010000 522201 CLERICAL	11,889	0	11,889	11,889.00	.00	.00	100.0%
01010000 522202 PROFESSION	54,400	0	54,400	54,400.00	.00	.00	100.0%
01010000 545501 LEGAL NOTI	12,000	0	12,000	16,382.88	.00	-4,382.88	136.5%*
TOTAL TOWN COUNCIL	78,289	0	78,289	82,671.88	.00	-4,382.88	105.6%
01010100 522201 SVS-CLRC	780	0	780	540.00	.00	240.00	69.2%
01010100 578801 MNTNCE-SV	101	0	101	55.56	.00	45.44	55.0%
01010100 578802 MNTNCE-EQP	0	0	0	27.78	.00	-27.78	100.0%*
01010100 590011 UTIL-HEAT	2,089	0	2,089	3,526.18	.00	-1,437.18	168.8%*
01010100 590012 UTIL-ELECT	1,689	0	1,689	1,607.95	.00	81.05	95.2%
01010100 590013 UTIL-WATER	242	0	242	659.51	.00	-417.51	272.5%*
01010100 590014 UTIL-PHONE	1,270	0	1,270	1,419.44	.00	-149.44	111.8%*
TOTAL THE TRUMBULL NATURE COMMISSION	6,171	0	6,171	7,836.42	.00	-1,665.42	127.0%
01010200 522201 CLERICAL F	120	0	120	.00	.00	120.00	.0%
TOTAL ETHICS COMMISSION	120	0	120	.00	.00	120.00	.0%
01010300 522201 SVS-CLRC	0	2,000	2,000	1,820.30	.00	179.70	91.0%
01010300 522202 SVS-PROF	0	15,000	15,000	14,327.82	.00	672.18	95.5%*
01010300 545501 COM-LEGAL	0	100	100	92.42	.00	7.58	92.4%
01010300 545502 COM-PUB RP	0	3,900	3,900	715.13	.00	3,184.87	18.3%
TOTAL CHARTER REVISION	0	21,000	21,000	16,955.67	.00	4,044.33	80.7%

FOR 2011 13

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01010400 FIRST SELECTMAN							
01010400 501101 FULL TIME/	221,062	0	221,062	221,912.10	.00	-850.10	100.4%*
01010400 501102 SAL-PT/PER	20,888	0	20,888	21,085.13	.00	-197.13	100.9%*
01010400 556601 PRF DV-SEM	1,500	0	1,500	1,346.83	.00	153.17	89.8%
01010400 567704 EXPENSE AC	3,500	0	3,500	3,300.93	.00	199.07	94.3%
TOTAL FIRST SELECTMAN	246,950	0	246,950	247,644.99	.00	-694.99	100.3%
01010600 PROBATE							
01010600 522203 ANCILLARY	2,832	0	2,832	2,832.00	.00	.00	100.0%
01010600 534401 OFFICE SUP	1,586	0	1,586	1,586.00	.00	.00	100.0%
01010600 545504 POSTAGE	2,718	0	2,718	2,718.00	.00	.00	100.0%
01010600 556602 PRF DV-PRF	2,039	0	2,039	2,039.00	.00	.00	100.0%
01010600 556604 PRF DV-PUB	736	0	736	736.00	.00	.00	100.0%
01010600 589901 ANNUAL REN	1,529	0	1,529	1,529.00	.00	.00	100.0%
01010600 590014 TELEPHONE	1,869	0	1,869	1,869.00	.00	.00	100.0%
TOTAL PROBATE	13,309	0	13,309	13,309.00	.00	.00	100.0%
01010800 ELECTIONS							
01010800 501101 FULL TIME/	45,106	0	45,106	47,454.62	.00	-2,348.62	105.2%*
01010800 501102 SAL-PT/PER	17,452	0	17,452	17,516.38	.00	-64.38	100.4%*
01010800 501105 OVERTIME	1,031	451	1,482	1,481.40	.00	.60	100.0%
01010800 522202 PROFESSION	4,350	0	4,350	3,946.00	.00	404.00	90.7%
01010800 522203 ANCILLARY	42,195	50	42,245	42,240.00	.00	5.00	100.0%
01010800 522205 PROGRAMEXP	13,535	-656	12,879	9,158.88	.00	3,720.12	71.1%
01010800 534402 PROGRAM SU	6,230	0	6,230	5,984.13	.00	245.87	96.1%
01010800 545501 LEGAL NOTI	325	0	325	114.98	.00	210.02	35.4%
01010800 545504 POSTAGE	3,910	0	3,910	3,300.00	.00	610.00	84.4%
01010800 556601 PRF DV-SEM	360	120	480	475.00	.00	5.00	99.0%
01010800 556602 PRF DV-PRF	150	35	185	120.00	.00	30.00	80.0%
01010800 556605 PRF DV-TRP	193	0	193	217.76	.00	10.24	95.5%
01010800 578803 PROGRAM-RE	630	0	630	600.00	.00	30.00	95.2%
01010800 590014 TELEPHONE	3,340	0	3,340	2,700.22	.00	639.78	80.8%
TOTAL ELECTIONS	138,807	0	138,807	135,309.37	.00	3,497.63	97.5%

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01011000 FINANCE DEPARTMENT							
01011000 501101 FULL TIME/	479,544	-41,850	437,694	422,790.51	.00	14,903.49	96.6%
01011000 501102 PART TIME/	20,753	0	20,753	21,297.18	.00	-544.18	102.6%*
01011000 501103 SAL-SEASON	0	39,000	39,000	39,122.04	.00	-122.04	100.3%*
01011000 501105 OVERTIME	1,000	0	1,000	12.81	.00	987.19	1.3%
01011000 501106 LONGEVITY	1,475	0	1,475	1,050.00	.00	425.00	71.2%
01011000 522202 SVS-PROF	0	2,850	2,850	2,850.00	.00	0.00	100.0%
01011000 556601 PRF DV-SEM	1,000	0	1,000	352.00	.00	648.00	35.2%
01011000 556602 PRF DV-PRF	450	0	1,450	380.00	.00	70.00	84.4%
01011000 556603 PRF DV-INS	3,000	0	3,000	.00	.00	3,000.00	0%
01011000 556604 PRF DV-PUB	3,300	-16	3,284	138.00	.00	146.00	48.6%
01011000 567704 TRNSP-EXP	250	16	266	265.95	.00	.05	100.0%
TOTAL FINANCE DEPARTMENT	507,772	0	507,772	488,258.49	.00	19,513.51	96.2%
01011400 BOARD OF FINANCE							
01011400 501101 FULL TIME/	65,742	0	65,742	65,976.29	.00	-234.29	100.4%*
01011400 522201 CLERICAL F	3,125	-80	3,045	2,000.00	.00	1,045.00	65.7%
01011400 545501 LEGAL NOTI	825	80	905	904.50	.00	.50	99.9%
01011400 556602 PRF DV-PRF	140	0	140	100.00	.00	40.00	71.4%
TOTAL BOARD OF FINANCE	69,832	0	69,832	68,980.79	.00	851.21	98.8%
01011600 TAX ASSESSOR							
01011600 501101 FULL TIME/	231,028	0	231,028	226,665.19	.00	4,362.81	98.1%
01011600 501102 SAL-PT/PER	14,114	0	14,114	29,494.50	.00	-15,380.50	209.0%*
01011600 522202 PROFESSION	5,000	0	5,000	5,000.00	.00	.00	100.0%
01011600 522204 SVS-CONTRC	18,300	0	18,300	18,155.00	.00	145.00	99.2%
01011600 534402 PROGRAM SU	560	330	890	890.00	.00	.00	100.0%
01011600 545501 LEGAL NOTI	200	0	200	190.70	.00	9.30	95.4%
01011600 556601 PRF DV-SEM	3,935	-495	3,440	3,379.79	.00	60.21	98.2%
01011600 556602 PRF DV-PRF	275	165	440	440.00	.00	.00	100.0%
TOTAL TAX ASSESSOR	273,412	0	273,412	284,215.18	.00	-10,803.18	104.0%
01011800 BOARD OF ASSESSMENT APPEALS							
01011800 522201 CLERICAL F	1,008	0	1,008	420.00	.00	588.00	41.7%

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ACCOUNTS FOR: GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01011800 545501 LEGAL NOTI	650	0	650	418.96	.00	231.04	64.5%
01011800 556601 PRF DV-SEM	60	0	60	.00	.00	60.00	.0%
TOTAL BOARD OF ASSESSMENT APPEALS	1,718	0	1,718	838.96	.00	879.04	48.8%

01012000 TAX COLLECTOR	243,560	0	243,560	230,397.03	.00	13,162.97	94.6%
01012000 501101 FULL TIME/	9,103	0	9,103	8,089.70	.00	1,013.30	88.9%
01012000 501102 PART TIME/	0	0	0	15,667.20	.00	-15,667.20	100.0%*
01012000 501103 SEASONAL/T	0	0	0	4,959.45	.00	-4,959.45	100.0%*
01012000 501105 OVERTIME	0	0	0	.00	.00	.00	100.0%
01012000 501106 LONGEVITY	425	0	425	425.00	.00	.00	100.0%
01012000 522203 SVS-ANCLRY	11,200	0	11,200	10,319.78	.00	880.22	92.1%
01012000 522204 SVS-CONTRC	18,360	0	18,360	13,769.19	.00	4,590.81	75.0%
01012000 534401 OFFICE SUP	8,500	0	8,500	4,639.62	170.90	3,629.48	57.3%
01012000 534401 OFFICE SUP	2,450	0	2,450	1,780.86	.00	669.14	72.7%
01012000 545501 LEGAL NOTI	19,400	0	19,400	3,757.12	.00	15,642.88	19.4%
01012000 545504 POSTAGE	490	0	490	314.00	.00	176.00	64.1%
01012000 556601 PRF DV-SEM	550	-60	170	175.00	.00	-5.00	102.9%*
01012000 556602 PRF DV-PRF	110	60	278	278.00	.00	.00	100.0%
01012000 556604 PRF DV-PUB	278	0	278	278.00	.00	.00	100.0%
TOTAL TAX COLLECTOR	313,936	0	313,936	294,631.95	170.90	19,133.15	93.9%

01012200 PURCHASING	70,683	0	70,683	70,944.11	.00	-261.11	100.4%*
01012200 501101 FULL TIME/	200	0	200	200.00	.00	.00	100.0%
01012200 501106 LONGEVITY	3,500	0	3,500	4,050.42	420.53	-970.95	127.7%*
01012200 545501 LEGAL NOTI	100	0	100	.00	.00	100.00	.0%
01012200 556601 PRF DV-SEM	30	0	30	.00	.00	30.00	.0%
01012200 556602 PRF DV-PRF	30	0	30	.00	.00	30.00	.0%
TOTAL PURCHASING	74,513	0	74,513	75,194.53	420.53	-1,102.06	101.5%

01012400 TREASURER	21,124	0	21,124	21,205.20	.00	-81.20	100.4%*
01012400 501101 FULL TIME/	21,124	0	21,124	21,205.20	.00	-81.20	100.4%*
TOTAL TREASURER	21,124	0	21,124	21,205.20	.00	-81.20	100.4%*

01012600 TECHNOLOGY							

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01012600 501101 FULL TIME/ SAL-PT/PER	133,162	0	133,162	156,422.82	.00	-23,260.82	117.5%*
01012600 501102 SAL-PT/PER	23,515	-12,000	11,515	11,409.53	.00	105.47	99.1%
01012600 501105 OVERTIME	1,000	0	1,000	3,381.62	.00	-2,381.62	338.2%*
01012600 522204 CONTRACTUA	83,810	12,000	95,810	100,200.49	.00	-4,390.49	104.6%*
01012600 556601 PRF DV-SEM	1,000	0	1,000	25.00	.00	975.00	2.5%
01012600 556602 PRF DV-PRF	225	0	225	.00	.00	225.00	.0%
01012600 556603 PRF DV-INS	1,000	0	1,000	4,495.93	.00	1,000.00	.0%
01012600 578802 EQUIPMENT/ CAP OUTLAY	5,000	0	5,000	19,212.10	298.00	504.07	89.9%
01012600 581888	30,000	0	30,000	298.00	298.00	10,489.90	65.0%
TOTAL TECHNOLOGY	278,712	0	278,712	295,147.49	298.00	-16,733.49	106.0%
01012800 TOWN ATTORNEYS							
01012800 522202 PROFESSION	235,000	0	235,000	230,104.13	.00	4,895.87	97.9%
01012800 522203 ANCILLARY	0	0	0	1,799.86	.00	-1,799.86	100.0%*
TOTAL TOWN ATTORNEYS	235,000	0	235,000	231,903.99	.00	3,096.01	98.7%
01013000 HUMAN RESOURCES							
01013000 501101 FULL TIME/ LONGEVITY	102,878	0	102,878	105,295.10	.00	-2,417.10	102.3%*
01013000 501106 CLEICAL F	200	0	200	200.00	.00	.00	100.0%
01013000 522201 PROFESSION	420	0	420	420.00	.00	.00	100.0%
01013000 522202 SVS-ANCLRY	77,150	0	77,150	68,844.85	.00	8,305.15	89.2%
01013000 522203 LEGAL NOTI	0	0	0	4,570.32	.00	-4,570.32	100.0%*
01013000 545501 PRF DV-PUB	5,500	0	5,500	2,289.40	514.38	2,696.22	51.0%
01013000 556604	75	0	75	.00	.00	75.00	.0%
TOTAL HUMAN RESOURCES	186,223	0	186,223	181,619.67	514.38	4,088.95	97.8%
01013400 EMPLOYEE BENEFITS							
01013400 511150 FRNGE-FICA	1,387,787	0	1,387,787	1,450,385.79	.00	-62,598.79	104.5%*
01013400 511151 FRNGE-M/D	4,835,688	0	4,835,688	4,761,542.97	.00	74,145.03	98.5%
01013400 511152 FRNGE-WC	648,000	0	648,000	980,254.94	.00	-332,254.94	151.3%*
01013400 511153 FRNGE-UN	65,000	0	65,000	40,577.00	.00	24,423.00	62.4%

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ACCOUNTS FOR:	GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01013400	511154	14,140	0	14,140	13,563.20	.00	576.80	95.9%
01013400	511155	46,100	0	46,100	42,557.36	.00	3,542.64	92.3%
01013400	511159	600	0	600	240.00	.00	360.00	40.0%
01013400	522106	1,350,000	0	1,350,000	1,350,000.00	.00	.00	100.0%
01013400	522107	2,325,000	0	2,325,000	2,325,000.00	.00	.00	100.0%
01013400	522108	35,000	0	35,000	35,000.00	.00	.00	100.0%
01013400	522202	35,200	0	35,200	41,341.75	.00	-6,141.75	117.4%*
TOTAL EMPLOYEE BENEFITS		10,742,515	0	10,742,515	11,040,463.01	.00	-297,948.01	102.8%

01013600	TOWN CLERK	160,993	0	160,993	167,479.69	.00	-6,486.69	104.0%*
01013600	501101	13,294	0	13,294	13,481.20	.00	-187.20	101.4%*
01013600	501102	2,500	1,574	4,074	3,677.40	.00	396.60	90.3%
01013600	501103	2,500	0	2,500	3,049.34	.00	-549.34	122.0%*
01013600	501106	850	0	850	850.00	.00	.00	100.0%
01013600	522204	16,000	1,385	17,385	19,964.95	.00	-2,579.95	114.8%*
01013600	522205	3,500	-620	2,880	2,880.00	.00	.00	100.0%
01013600	534402	2,500	-560	1,940	1,780.00	159.98	.02	100.0%
01013600	545501	2,500	-924	1,576	1,575.90	.00	.10	100.0%
01013600	556601	1,230	-749	481	481.00	.00	.00	100.0%
01013600	556602	470	0	470	455.00	.00	15.00	96.8%
01013600	578801	400	-76	324	323.93	.00	.07	100.0%
01013600	578803	2,500	-30	2,470	2,513.41	.00	-43.41	101.8%*
01013600	598889	0	0	0	9,847.00	.00	-9,847.00	100.0%*
01013600	598890	0	0	0	3,610.00	.00	-3,610.00	100.0%*
TOTAL TOWN CLERK		209,237	0	209,237	231,968.82	159.98	-22,891.80	110.9%

01013800	TOWN HALL	318,000	-1,600	316,400	808,311.30	.00	316,400.00	.0%
01013800	501116	1,153,000	3,082	1,156,082	3,082.20	.00	344,688.70	70.1%
01013800	522202	38,840	0	38,840	30,339.00	.00	.20	100.0%*
01013800	522208	36,000	0	36,000	32,055.51	1,835.83	8,501.00	78.1%
01013800	534401	1,500	0	1,500	903.45	.00	2,108.66	94.1%
01013800	534402	1,500	0	1,500	661.11	.00	596.55	60.2%
01013800	545502	2,000	0	2,000	372.36	.00	838.89	44.1%
01013800	545502	2,000	0	2,000	1,627.64	.00	1,627.64	18.6%

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANSFERS/ ADJUSTMIS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01013800 545504 POSTAGE	37,000	0	37,000	38,100.60	2,420.87	-3,521.47	109.5%*
01013800 578801 SERVICE CO	7,168	0	7,168	6,050.54	.00	1,117.46	84.4%*
01013800 578802 EQUIPMENT/	20,000	-3,082	16,918	24,826.06	.00	-7,908.06	146.7%*
01013800 578804 REFUSE REM	1,979	0	1,979	1,978.56	.00	.44	100.0%
01013800 581888 CAPITAL OU	0	11,970	11,970	9,544.42	.00	2,425.58	79.7%*
01013800 589901 ANNUAL REN	4,500	0	4,500	2,195.16	1,067.55	1,237.29	72.5%*
01013800 590011 HEAT	13,496	0	13,496	12,129.67	.00	1,366.33	89.9%*
01013800 590012 ELECTRICIT	72,586	0	72,586	71,715.56	511.94	358.50	99.5%*
01013800 590013 WATER	2,069	0	2,069	1,700.57	.00	368.43	82.2%*
01013800 590014 TELEPHONE	120,643	0	120,643	117,632.36	442.50	2,568.14	97.9%*
TOTAL TOWN HALL	1,830,281	10,370	1,840,651	1,161,598.43	6,278.69	672,773.88	63.4%
01014000 CUSTODIAL SERVICES							
01014000 501101 FULL TIME/	173,097	0	173,097	180,484.65	.00	-7,387.65	104.3%*
01014000 501102 SAL-PT/PER	13,294	0	13,294	13,272.82	.00	21.18	99.8%*
01014000 501105 OVERTIME	3,000	0	3,000	3,476.88	.00	-476.88	115.9%*
01014000 501106 LONGEVITY	850	0	850	850.00	.00	.00	100.0%
01014000 501888 UNIFORMALL	400	0	400	.00	.00	400.00	.0%
01014000 522203 SVS-ANCLRY	101,810	0	101,810	99,695.22	7,407.43	-5,292.65	105.2%*
TOTAL CUSTODIAL SERVICES	292,451	0	292,451	297,779.57	7,407.43	-12,736.00	104.4%
01014200 PLANNING AND ZONING							
01014200 501101 FULL TIME/	115,366	0	115,366	116,102.58	.00	-736.58	100.6%*
01014200 501102 PART TIME/	26,882	0	26,882	42,277.62	.00	-15,395.62	157.3%*
01014200 501105 OVERTIME	3,000	0	3,000	2,366.36	.00	633.64	78.9%*
01014200 501106 LONGEVITY	425	0	425	425.00	.00	.00	100.0%
01014200 522201 SVS-CLRC	0	0	0	60.00	.00	-60.00	100.0%*
01014200 522205 PROG EXP	10,979	0	10,979	10,687.00	.00	292.00	97.3%*
01014200 545501 LEGAL NOTI	8,000	0	8,000	13,295.06	.00	-5,295.06	166.2%*
01014200 556601 PRF DV-SEM	250	0	250	185.00	.00	65.00	74.0%*
TOTAL PLANNING AND ZONING	164,902	0	164,902	185,398.62	.00	-20,496.62	112.4%
01014400 ZONING BOARD OF APPEALS							
01014400 545501 LEGAL NOTI	6,500	0	6,500	8,168.28	.00	-1,668.28	125.7%*

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ACCOUNTS FOR: GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01014400 556601 PRF DV-SEM	150	0	150	90.00	.00	60.00	60.0%
TOTAL ZONING BOARD OF APPEALS	6,650	0	6,650	8,258.28	.00	-1,608.28	124.2%

01014600 ECONOMIC DEVELOPMENT	80,000	0	80,000	80,000.04	.00	-1.04	100.0%*
01014600 522202 SVS-PROF	6,300	0	6,300	6,120.55	.00	179.45	97.2%
01014600 522205 PROG EXP	300	0	300	292.99	.00	7.01	97.7%
01014600 534401 MTLs-OFFCE	1,800	0	1,800	789.42	.00	1,010.58	43.9%
01014600 534402 PROGSUPPL	7,000	0	7,500	7,369.00	.00	131.00	98.3%
01014600 545503 COM-PUB RL	500	500	0	.00	.00	.00	.0%
01014600 545504 COM-POSTAGE	500	-500	0	117.84	.00	382.16	23.6%*
01014600 556601 PRF DV-SEM	500	0	500	1,000.18	.00	-1.18	100.0%*
01014600 567703 TRNSP-TRV	1,000	0	1,000	1,000.18	.00	.00	100.0%*
TOTAL ECONOMIC DEVELOPMENT	97,400	0	97,400	95,690.02	.00	1,709.98	98.2%

01014800 INLAND WETLANDS COMMISSION	1,500	0	1,500	806.05	.00	693.95	53.7%
01014800 522201 CLERICAL F	200	0	200	87.72	51.62	60.66	69.7%
01014800 534401 MTLs-OFFCE	75	0	75	.00	.00	75.00	.0%
01014800 534402 PROGRAM SU	7,000	0	7,000	7,244.36	.00	-244.36	103.5%*
01014800 545501 LEGAL NOTI	500	0	500	.00	.00	500.00	.0%
01014800 556601 SEMINARS/C	100	0	100	100.00	.00	.00	100.0%
01014800 556604 PUBLICATIO	9,375	0	9,375	8,238.13	51.62	1,085.25	88.4%
TOTAL INLAND WETLANDS COMMISSION	9,375	0	9,375	8,238.13	51.62	1,085.25	88.4%

01015000 RECYCLING COMMISSION	1,250	0	1,250	211.50	.00	1,038.50	16.9%
01015000 522205 PROG EXP	1,500	0	1,500	1,348.00	.00	152.00	89.9%
01015000 534402 MTLs-PROG	2,750	0	2,750	1,559.50	.00	1,190.50	56.7%
TOTAL RECYCLING COMMISSION	2,750	0	2,750	1,559.50	.00	1,190.50	56.7%

01015400 CONSERVATION COMMISSION	180	0	180	168.00	.00	12.00	93.3%
01015400 522201 SVS-CLRC	180	0	180	168.00	.00	12.00	93.3%

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01015400 545502 COM-PUB RP	75	-75	0	.00	.00	.00	.0%
01015400 556601 PRF DV-SEM	0	100	100	100.00	.00	40.00	100.0%*
01015400 556602 PRF DUES	40	0	40	.00	.00	30.00	.0%
01015400 556604 PRF DV-PUB	55	-25	30	.00	.00	82.00	76.6%
TOTAL CONSERVATION COMMISSION	350	0	350	268.00	.00		

01015600 CLEAN ENERGY FUND							
01015600 522205 PROG EXP	0	1,600	1,600	1,584.00	.00	16.00	99.0%*
TOTAL CLEAN ENERGY FUND	0	1,600	1,600	1,584.00	.00	16.00	99.0%

01015800 TRANSIT DISTRICT							
01015800 522205 PROGRAM EX	44,080	4	44,084	44,084.00	.00	.00	100.0%
TOTAL TRANSIT DISTRICT	44,080	4	44,084	44,084.00	.00	.00	100.0%
TOTAL GENERAL GOVERNMENT	15,845,879	32,974	15,878,853	15,522,613.96	15,301.53	340,937.51	97.9%

02 PUBLIC SAFETY							
01022000 POLICE							
01022000 501101 FULL TIME/	5,658,298	0	5,658,298	5,743,030.92	.00	-84,732.92	101.5%*
01022000 501102 PART TIME/	53,852	0	53,852	47,754.67	.00	6,097.33	88.7%
01022000 501104 RELIEF/VAC	46,977	0	46,977	31,694.84	.00	15,282.16	67.5%
01022000 501105 OVERTIME	468,000	0	468,000	494,406.28	.00	-26,406.28	105.6%*
01022000 501106 LONGEVITY	20,725	0	20,725	20,650.00	.00	75.00	99.6%
01022000 501109 COLLEGE IN	21,200	0	21,200	21,200.00	.00	.00	100.0%
01022000 501112 SHIFTDIFF	41,257	0	41,257	43,455.04	.00	-2,198.04	105.3%*
01022000 501113 HOLIDAY	260,980	0	260,980	252,749.93	.00	8,230.07	96.8%
01022000 501114 TRAINING	71,000	0	71,000	67,449.37	.00	3,550.63	95.0%
01022000 501887 POLICE UNI	16,500	0	16,500	9,968.00	.00	6,532.00	60.4%
01022000 501888 UNIFORM AL	68,000	0	68,000	48,908.11	.00	18,585.89	72.7%
01022000 522203 ANCILLARY	13,500	-3,581	9,919	.00	506.00	9,919.00	.0%

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01022000 534401 OFFICE SUP	13,500	0	13,500	14,675.71	223.86	-1,399.57	110.4%*
01022000 534402 PROGRAM SU	33,096	0	33,096	29,503.02	169.98	3,423.00	89.7%
01022000 534403 MTLs-CLNG	5,562	0	5,562	4,991.06	.00	570.94	89.7%
01022000 545503 PUBLIC REL	2,500	0	2,500	74.18	.00	2,425.82	3.0%
01022000 556602 PRF DV-PRF	1,400	0	1,400	1,625.00	.00	-225.00	116.1%*
01022000 556603 PRF DV-INS	24,577	0	24,577	18,409.15	1,638.04	4,529.81	81.6%
01022000 567702 PRF DV-PUB	5,000	0	5,000	215.27	.00	284.73	43.1%
01022000 567704 VEHICLE RE	5,000	0	5,000	4,325.89	480.00	194.11	96.1%
01022000 567704 EXPENSE AC	11,700	0	11,700	10,838.10	327.46	534.44	95.4%
01022000 578801 SERVICE CO	100,100	0	100,100	94,988.84	347.08	4,764.08	95.2%
01022000 578802 EQUIPMENT/	10,500	0	10,500	6,440.54	75.00	3,984.46	62.1%
01022000 578803 PROGRAM-RE	6,000	0	6,000	1,248.60	.00	4,751.40	20.8%
01022000 578804 REFUSE REM	2,000	0	2,000	1,978.56	.00	21.44	98.9%
01022000 581888 CAPITAL OU	168,650	3,581	172,231	172,230.49	.00	.51	100.0%
01022000 589901 ANNUAL REN	11,000	0	11,000	8,845.16	600.00	1,554.84	85.9%
01022000 590011 UTIL-HEAT	6,497	0	6,497	5,858.19	.00	638.81	90.2%
01022000 590012 ELECTRICIT	94,090	0	94,090	87,311.12	.00	6,778.88	92.8%
01022000 590013 WATER	2,583	0	2,583	2,778.39	.00	-195.39	107.6%*
01022000 590014 TELEPHONE	40,270	0	40,270	28,531.64	.00	11,738.36	70.9%
01022000 590015 TRAFFICLIT	8,100	0	8,100	8,226.42	.00	-126.42	101.6%*
TOTAL POLICE	7,287,914	0	7,287,914	7,284,362.49	4,367.42	-815.91	100.0%
01022200 SPECIAL DETAIL SERVICES	18,000	0	18,000	.00	.00	18,000.00	.0%
01022200 522204 SVS-CONTRC	18,000	0	18,000	.00	.00	18,000.00	.0%
TOTAL SPECIAL DETAIL SERVICES	18,000	0	18,000	.00	.00	18,000.00	.0%
01022400 ANIMAL CONTROL	53,257	0	53,257	53,453.34	.00	-196.34	100.4%*
01022400 501101 FULL TIME/	27,393	0	27,393	25,503.67	.00	1,889.33	93.1%
01022400 501102 PART TIME/	2,000	0	2,000	1,958.75	.00	41.25	97.9%
01022400 501105 OVERTIME	400	0	400	123.00	.00	277.00	30.8%
01022400 501887 UNIFORMCLG	600	0	600	463.00	.00	137.00	77.2%
01022400 501888 UNIFORMALL	5,950	0	5,950	4,489.45	.00	1,460.55	75.5%
01022400 522202 SVS-PROF	300	0	300	.00	.00	300.00	.0%
01022400 522203 SVS-ANCLRY	3,750	0	3,750	2,954.75	125.07	670.18	82.1%
01022400 534402 PROGSUPPL	850	0	850	745.53	.00	104.47	87.7%
01022400 545501 COM-LEGAL							

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01022400 556603 PRF DV-INS	150	0	150	150.00	.00	.00	100.0%
01022400 567702 TRNSP-VEH	0	0	0	159.99	.00	-159.99	100.0%*
01022400 578802 MNINCE-EQP	3,500	0	3,500	1,875.00	.00	1,625.00	53.6%
01022400 578804 MNINCE-RFS	640	0	640	659.49	.00	-19.49	103.0%*
01022400 581888 CAP OUTLAY	4,752	0	4,752	4,751.50	.00	.50	100.0%
01022400 590011 UTIL-HEAT	2,467	0	2,467	2,142.36	.00	324.64	86.8%
01022400 590012 UTIL-ELECT	3,888	0	3,888	3,613.84	.00	274.16	92.9%
01022400 590013 UTIL-WATER	505	0	505	532.20	.00	-27.20	105.4%*
01022400 590014 UTIL-PHONE	724	0	724	750.00	.00	-26.00	103.6%*
TOTAL ANIMAL CONTROL	111,126	0	111,126	104,325.87	125.07	6,675.06	94.0%
01022500 CENTRAL EMRGNCY DISPATCH COMM	0	0	0	540.00	.00	-540.00	100.0%*
01022500 522201 SVS-CLRC	0	0	0	540.00	.00	-540.00	100.0%
TOTAL CENTRAL EMRGNCY DISPATCH COMM	0	0	0	540.00	.00	-540.00	100.0%
01022600 EMERGENCY MEDICAL SERVICES							
01022600 501101 FULL TIME/	44,299	0	44,299	46,418.49	.00	-2,119.49	104.8%*
01022600 501102 PART TIME/	234,000	0	234,000	199,468.93	.00	34,531.07	85.2%
01022600 501105 OVERTIME	1,000	0	1,000	993.97	.00	6.03	99.4%
01022600 501888 UNIFORM AL	5,000	0	5,000	3,091.23	43.00	1,865.77	62.7%
01022600 522201 CLERICAL F	720	0	720	.00	.00	720.00	0.0%
01022600 522202 PROFESSION	385,121	0	385,121	385,361.88	.00	-240.88	100.1%*
01022600 522203 ANCILLARY	58,480	0	58,480	45,961.90	.00	12,518.10	78.6%
01022600 534401 OFFICE SUP	1,250	0	1,250	1,090.26	69.99	89.75	92.8%
01022600 534402 PROGRAM SU	38,150	0	38,150	34,928.26	2,307.66	914.08	97.6%
01022600 534403 MTLN-CLNG	400	0	400	20.86	.00	379.14	5.2%
01022600 545503 PUBLIC REL	1,500	0	1,500	670.01	.00	829.99	44.7%
01022600 556601 PRF DV-SEM	1,000	0	1,000	634.00	.00	366.00	63.4%
01022600 556603 PRF DV-INS	10,040	0	10,040	5,670.00	.00	4,370.00	56.5%
01022600 567703 TRNSP-TRV	750	0	750	257.97	.00	492.03	34.4%
01022600 578801 SERVICE CO	905	0	905	903.84	.00	1.16	99.9%
01022600 578802 EQUIPMENT/	11,550	0	11,550	9,666.22	.00	1,883.78	83.7%
01022600 578804 REFUSE REM	659	0	659	659.49	.00	.49	100.1%*
01022600 581888 CAPITAL OU	58,020	0	58,020	57,120.00	.00	900.00	98.4%
01022600 589901 ANNUAL REN	2,680	0	2,680	2,662.17	103.91	-86.08	103.2%*
01022600 590011 HEAT	7,932	0	7,932	5,819.54	.00	2,112.46	73.4%

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ACCOUNTS FOR: GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJSIMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01022600 590012 ELECTRICIT	14,100	0	14,100	10,429.56	.00	3,670.44	74.0%
01022600 590013 WATER	2,710	0	2,710	1,039.19	.00	-336.19	147.8%*
01022600 590014 TELEPHONE	2,710	0	2,710	3,910.51	.00	-1,200.51	144.3%*
TOTAL EMERGENCY MEDICAL SERVICES	880,969	0	880,969	816,778.28	2,524.56	61,666.16	93.0%
01022800 FIRE MARSHAL							
01022800 501101 FULL TIME/	182,926	28,000	210,926	215,749.28	.00	-4,823.28	102.3%*
01022800 501102 PART TIME/	27,584	0	27,584	24,447.56	.00	3,136.44	88.6%
01022800 501105 OVERTIME	10,000	0	10,000	14,377.99	.00	-4,377.99	143.8%*
01022800 501887 UNIFORMCLG	600	0	600	266.05	.00	333.95	44.3%
01022800 501888 UNIFORMALL	2,750	2,200	4,950	3,918.32	959.05	72.63	98.5%
01022800 522203 ANCILLARY	325	0	325	102.20	80.36	142.44	56.2%
01022800 522205 PROGRAM EX	250	0	250	.00	147.00	103.00	58.8%
01022800 534401 MTLN-OFFCE	800	0	800	347.78	79.34	72.88	85.4%
01022800 534402 PROGRAM SU	800	0	800	359.35	384.34	56.31	93.0%
01022800 556501 PRF DV-SEM	1,800	0	1,800	760.00	.00	1,040.00	42.2%
01022800 556602 PRF DV-PRF	1,200	0	1,200	1,176.00	.00	24.00	98.0%
01022800 556604 PRF DV-PUB	1,200	0	1,200	832.50	234.15	133.35	88.9%
01022800 578802 EQUIPMENT/	1,000	0	1,000	937.75	62.25	.00	100.0%
01022800 581888 CAPITAL OU	1,000	0	1,000	893.00	115.70	-8.70	100.9%*
01022800 589901 RNILN-A/LS	4,837	0	4,837	4,837.00	.00	.00	100.0%
01022800 590014 TELEPHONE	2,664	0	2,664	3,346.41	.00	-682.41	125.6%*
TOTAL FIRE MARSHAL	239,436	30,200	269,636	272,351.19	2,062.19	-4,777.38	101.8%
01022824 FIRE MARSHAL-FIRE HYDRANTS							
01022824 590016 UTIL-FIRE	1,282,920	0	1,282,920	925,417.11	.00	357,502.89	72.1%
TOTAL FIRE MARSHAL-FIRE HYDRANTS	1,282,920	0	1,282,920	925,417.11	.00	357,502.89	72.1%
01023200 BUILDING OFFICIAL							
01023200 501101 FULL TIME/	235,956	0	235,956	240,258.10	.00	-4,302.10	101.8%*
01023200 501102 PART TIME/	12,180	0	12,180	17,793.00	.00	-5,613.00	146.1%*
01023200 501103 SAL-SEASON	0	0	0	4,352.00	.00	-4,352.00	100.0%*

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01023200 501105 OVERTIME	2,400	0	2,400	7,581.23	.00	-5,181.23	315.9%*
01023200 501106 LONGEVITY	425	0	425	425.00	.00	.00	100.0%
01023200 501888 UNIFORM AL	300	0	300	.00	292.00	8.00	97.3%
01023200 522204 CONTRACTUA	250	-228	22	.00	.00	22.00	.0%
01023200 534401 OFFICE SUP	1,535	228	1,763	1,608.28	154.33	.39	100.0%
01023200 545501 LEGAL NOTI	75	0	75	.00	.00	75.00	.0%
01023200 556601 SEMINARS/C	300	0	300	198.00	.00	102.00	66.0%
01023200 556602 PROFESSION	375	0	375	352.00	.00	23.00	93.9%
01023200 556604 PUBLICATIO	825	0	825	734.97	.00	90.03	89.1%
01023200 578801 MNTNCE-SV	2,392	0	2,392	1,794.00	.00	598.00	75.0%
01023200 581888 CAPITAL OU	4,733	0	4,733	4,733.25	.00	-.25	100.0%*
TOTAL BUILDING OFFICIAL	261,746	0	261,746	279,829.83	446.33	-18,530.16	107.1%
01023400 EMERGENCY MANAGEMENT							
01023400 501102 SAL-PT/PER	33,249	1,000	34,249	37,918.52	.00	-3,669.52	110.7%*
01023400 501105 SAL-OVRTIM	18,300	0	18,300	16,215.18	.00	2,084.82	88.6%
01023400 501888 UNIFORMALL	600	0	600	545.95	.00	54.05	91.0%
01023400 534402 PROGSUPPL	2,000	0	2,000	854.19	1,190.22	-44.41	102.2%*
01023400 556603 PRF DV-INS	1,000	-1,000	0	.00	.00	.00	.0%
01023400 578801 MNTNCE-SV	1,100	0	1,100	.00	.00	1,100.00	.0%
01023400 578802 MNTNCE-EQP	1,625	0	1,625	500.20	.00	1,124.80	30.8%
01023400 590014 TELEPHONE	13,488	0	13,488	11,904.40	.00	1,583.60	88.3%
TOTAL EMERGENCY MANAGEMENT	71,362	0	71,362	67,938.44	1,190.22	2,233.34	96.9%
TOTAL PUBLIC SAFETY	10,153,473	30,200	10,183,673	9,751,543.21	10,715.79	421,414.00	95.9%
03 PUBLIC WORKS							
01030000 PUBLIC WORKS DIRECTOR							
01030000 501101 FULL TIME/	152,004	0	152,004	155,735.73	.00	-3,731.73	102.5%*
01030000 501105 SAL-OVRTIM	179	0	179	1,120.75	.00	-941.75	626.1%*
01030000 522203 SVS-ANCLRY	0	0	0	762.20	.00	-762.20	100.0%*
01030000 556602 PRF DV-PRF	320	0	320	188.36	.00	131.64	58.9%
01030000 567704 EXPENSE AC	250	0	250	80.00	.00	170.00	32.0%
01030000 590014 TELEPHONE	336	0	336	453.49	.00	-117.49	135.0%*

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TOTAL PUBLIC WORKS DIRECTOR	153,089	0	153,089	158,340.53	.00	-5,251.53	103.4%
01030023 SECURITY-BLDG & GROUNDS							
01030023 522204 SVS-CONTRC	5,270	0	5,270	5,100.00	.00	170.00	96.8%
01030023 578802 MNINCE-EOP	1,300	0	1,300	962.84	.00	337.16	74.1%
01030023 590017 SEWER FEE	114,064	0	114,064	142,074.11	.00	-28,010.11	124.6%*
TOTAL SECURITY-BLDG & GROUNDS	120,634	0	120,634	148,136.95	.00	-27,502.95	122.8%
01030025 PUBLIC WORKS -STREET LIGHTS							
01030025 590015 STREET AND	400,000	0	400,000	375,036.71	.00	24,963.29	93.8%
TOTAL PUBLIC WORKS -STREET LIGHTS	400,000	0	400,000	375,036.71	.00	24,963.29	93.8%
01030100 PUBLIC WORKS - HIGHWAY							
01030100 501101 FULL TIME/	2,321,259	0	2,321,259	2,289,812.42	.00	31,446.58	98.6%
01030100 501102 SAL-PT/PER	0	0	0	8,671.81	.00	-8,671.81	100.0%*
01030100 501103 SEASONAL/T	7,500	0	7,500	6,672.45	.00	827.55	89.0%
01030100 501105 OVERTIME	42,500	-8,967	33,533	29,563.96	.00	3,969.04	88.2%
01030100 501106 LONGEVITY	1,500	0	1,500	1,500.00	.00	.00	100.0%
01030100 501888 UNIFORM AL	9,725	2,600	12,325	14,199.12	.00	-1,874.12	115.2%*
01030100 522203 ANCILLARY	37,000	5,500	42,500	40,758.73	.00	1,741.27	95.9%
01030100 534401 OFFICE SUP	2,500	0	2,500	2,301.14	.00	2.25	99.9%
01030100 534402 PROGRAM SU	160,000	0	160,000	152,307.58	.00	7,195.84	95.5%
01030100 534403 MTLs-CLNG	7,700	0	7,700	226.00	168.26	5.74	98.6%
01030100 545503 PUBLIC REL	7,700	0	7,700	7,120.67	.00	579.33	92.5%
01030100 556601 PRF DV-SEM	200	0	200	175.00	.00	25.00	87.5%
01030100 578801 SERVICE CO	5,123	0	5,123	4,747.36	.00	375.64	92.7%
01030100 578802 EQUIPMENT/	20,000	19,078	39,078	38,616.85	.00	461.15	98.8%
01030100 578803 PROGRAM-RE	22,000	5,572	27,572	22,136.96	.00	435.04	98.1%
01030100 578804 MNINCE-RFS	5,933	0	5,933	5,933.07	.00	-.07	100.0%*
01030100 581888 CAPITAL OU	3,300	0	3,300	747.00	.00	2,553.00	22.6%
01030100 589901 ANNUAL REN	163,400	0	163,400	163,063.28	.00	336.72	99.8%
01030100 589902 OCCASIONAL	5,000	295	5,295	3,032.50	5,250.00	-2,987.50	156.4%*

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ACCOUNTS FOR: GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01030100 590011 HEAT	37,359	0	37,359	29,973.70	.00	7,385.30	80.2%
01030100 590012 ELECTRICIT	78,083	0	78,083	75,852.34	.00	2,230.66	97.1%
01030100 590013 WATER	4,539	0	4,539	4,198.88	.00	340.12	92.5%
01030100 590014 TELEPHONE	22,085	0	22,085	20,548.33	.00	1,536.67	93.0%
TOTAL PUBLIC WORKS - HIGHWAY	2,957,106	19,078	2,976,184	2,922,159.15	6,111.45	47,913.40	98.4%
01030101 HW-SNOW REMOVAL							
01030101 501105 SAL-OVRTIM	165,000	7,605	172,605	172,605.00	.00	.00	100.0%
01030101 534402 PROGRAM SU	385,000	-7,605	377,395	377,865.00	.00	-470.00	100.1%*
TOTAL HW-SNOW REMOVAL	550,000	0	550,000	550,470.00	.00	-470.00	100.1%
01030105 HW-CONSTRUCTION							
01030105 522205 PROG EXP	250,000	0	250,000	15,925.00	258,217.27	-24,142.27	109.7%*
TOTAL HW-CONSTRUCTION	250,000	0	250,000	15,925.00	258,217.27	-24,142.27	109.7%
01030200 PUBLIC WORKS - BLD MAINTENANCE							
01030200 501101 FULL TIME/	233,730	0	233,730	243,774.11	.00	-10,044.11	104.3%*
01030200 501105 SAL-OVRTIM	2,600	0	2,600	1,353.65	.00	1,246.35	52.1%
01030200 501888 UNIFORM AL	900	0	900	450.00	.00	450.00	50.0%
01030200 522203 SVS-ANCLRY	1,000	0	1,000	.00	.00	1,000.00	.0%
01030200 534402 PROGRAM SU	5,000	-2,680	2,320	1,461.37	.00	858.63	63.0%
01030200 567701 GAS, OIL,	324,720	6,000	330,720	379,184.69	4,783.04	-53,247.73	116.1%*
01030200 567702 VEHICLE RE	331,650	-7,450	324,200	319,338.39	15,472.84	-10,611.23	103.3%*
01030200 581888 CAPITAL OU	0	20,880	20,880	19,570.09	.00	1,309.91	93.7%
01030200 589902 OCCASIONAL	1,200	0	1,200	1,200.00	.00	.00	100.0%
TOTAL PUBLIC WORKS - BLD MAINTENANCE	900,800	16,750	917,550	966,332.30	20,255.88	-69,038.18	107.5%
01030400 RECYCLING CENTER							
01030400 501101 FULL TIME/	107,532	0	107,532	108,413.31	.00	-881.31	100.8%*

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01030400 501105 OVERTIME	22,000	0	22,000	31,054.41	.00	-9,054.41	141.2%*
01030400 501888 UNIFORMALL	400	0	400	50.00	.00	350.00	12.5%
01030400 522204 CONTRACTUA	1,848,300	-7,534	1,840,766	1,502,831.30	1,085.00	336,849.70	81.7%
01030400 522207 SPECCONTR	29,950	250	30,200	11,343.70	18,856.00	.30	100.0%
01030400 534402 PROGRAM SU	8,000	0	8,000	3,569.56	.00	4,430.44	44.6%
01030400 581886 HAZARDOUS	13,000	7,284	20,284	3,246.00	17,037.00	1.00	100.0%
01030400 581888 CAPITAL OU	10,000	0	10,000	3,480.30	.00	6,519.70	34.8%
01030400 589901 RNTLS-A/LS	30,600	0	30,600	30,596.60	.00	3.40	100.0%
TOTAL RECYCLING CENTER	2,069,782	0	2,069,782	1,694,585.18	36,978.00	338,218.82	83.7%
01030500 TOWN ENGINEER	354,742	0	354,742	352,706.23	.00	2,035.77	99.4%
01030500 501101 FULL TIME/	0	0	0	2,600.00	.00	-2,600.00	100.0%*
01030500 501103 SEASONAL/T	8,300	0	8,300	14,153.49	.00	-5,853.49	170.5%*
01030500 501105 OVERTIME	850	0	850	850.00	.00	.00	100.0%
01030500 501106 LONGEVITY	840	0	840	506.68	.00	333.32	60.3%
01030500 501888 UNIFORMALL	5,000	0	5,000	5,000.00	.00	.00	100.0%
01030500 522202 PROFESSION	600	0	600	427.52	.00	172.48	71.3%
01030500 522203 SVS-ANCLRY	1,800	32	1,832	1,831.32	.00	.68	100.0%
01030500 522204 SVS-CONTRC	2,800	68	2,868	2,886.60	.00	-18.60	100.6%*
01030500 534401 OFFICE SUP	3,500	-345	3,155	901.51	2,000.07	253.42	92.0%
01030500 545501 PROGRAM SU	280	0	280	229.98	.00	50.02	82.1%
01030500 545501 LEGAL NOTI	905	245	1,150	1,150.00	.00	.00	100.0%
01030500 556602 PRF DUES	2,000	0	2,000	360.00	.00	1,640.00	18.0%
01030500 578802 EQUIPMENT/	4,120	0	4,120	4,120.00	.00	.00	100.0%
01030500 589901 ANNUAL REN	385,737	0	385,737	387,723.33	2,000.07	-3,986.40	101.0%
TOTAL TOWN ENGINEER	7,787,148	35,828	7,822,976	7,218,709.15	323,562.67	280,704.18	96.4%
04 PUBLIC HEALTH	235,572	0	235,572	235,532.00	.00	40.00	100.0%
01040000 HEALTH DISTRICT	235,572	0	235,572	235,532.00	.00	40.00	100.0%
TOTAL HEALTH DISTRICT	235,572	0	235,572	235,532.00	.00	40.00	100.0%
01040200 VITAL STATISTICS							

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01040200 522205 PROGRAM EX	500	-2	498	501.59	.00	498.00	.0%
01040200 578803 PROGRAM-RE	500	2	502	501.59	.00	.41	99.9%
TOTAL VITAL STATISTICS	1,000	0	1,000	501.59	.00	498.41	50.2%
01040400 NURSING - SENIORS							
01040400 501101 FULL TIME/	66,054	0	66,054	51,833.16	.00	14,220.84	78.5%
01040400 501102 SAL-PT/PER	0	0	0	2,873.35	.00	-2,873.35	100.0%*
01040400 501106 SAL-LNGVIT	200	0	200	200.00	.00	.00	100.0%
01040400 534402 MTLIS-PROG	523	0	523	219.96	.00	303.04	42.1%
01040400 556602 PRF DUES	25	0	25	25.00	.00	.00	100.0%
01040400 567703 TRNSP-TRV	185	0	185	147.96	.00	37.04	80.0%
TOTAL NURSING - SENIORS	66,987	0	66,987	55,299.43	.00	11,687.57	82.6%
01060400 NON PUBLIC SCHOOL							
01060400 501101 SAL-PT/PER	256,078	0	256,078	262,771.44	.00	-6,693.44	102.6%*
01060400 501102 SAL-PT/PER	14,930	0	14,930	13,778.00	.00	1,152.00	92.3%
01060400 501104 SAL-VAC, W	2,534	0	2,534	2,481.25	.00	52.75	97.9%
01060400 501106 SAL-LNGVIT	1,828	-129	1,699	1,573.00	.00	126.00	92.6%
01060400 534402 MTLIS-PROG	1,045	128	1,173	1,173.00	.00	.00	100.0%
01060400 556601 PRF DV-SEM	59	1	60	60.00	.00	.00	100.0%
01060400 567703 TRNSP-TRV	150	0	150	148.55	.00	1.45	99.0%
TOTAL NON PUBLIC SCHOOL	276,624	0	276,624	281,985.24	.00	-5,361.24	101.9%
TOTAL PUBLIC HEALTH	580,183	0	580,183	573,318.26	.00	6,864.74	98.8%
05 SOCIAL SERVICES							
01050000 SOCIAL SERVICES							
01050000 501101 FULL TIME/	106,432	-100	106,332	95,193.02	.00	11,138.98	89.5%
01050000 501102 PART TIME/	0	0	0	9,945.00	.00	-9,945.00	100.0%*

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01050000 501103 SAL-SEASON	0	0	0	886.50	.00	-886.50	100.0%*
01050000 501106 LONGEVITY	837	-150	687	412.00	.00	275.00	60.0%
01050000 534401 MFLS-OFFCE	650	0	650	578.01	.00	71.99	88.9%
01050000 567703 TRAVEL REI	150	250	400	359.26	.00	40.74	89.8%
01050000 578802 EQUIPMENT/	100	0	100	.00	.00	100.00	.0%
01050000 581888 CAPITAL OU	500	0	500	364.26	.00	135.74	72.9%
01050000 589901 ANNUAL REN	500	0	500	.00	.00	500.00	.0%
01050000 590014 TELEPHONE	1,988	0	1,988	1,828.70	.00	159.30	92.0%
TOTAL SOCIAL SERVICES	111,157	0	111,157	109,566.75	.00	1,590.25	98.6%
01050200 COUNSELING CENTER							
01050200 501101 FULL TIME/	186,137	0	186,137	197,170.09	.00	-11,033.09	105.9%*
01050200 501105 SAL-OVRTIM	520	0	520	448.56	.00	71.44	86.3%
01050200 501106 SAL-LNGVIT	1,275	0	1,275	1,275.00	.00	.00	100.0%
01050200 522202 SVS-PROF	3,600	0	3,600	2,388.00	.00	1,212.00	66.3%
01050200 534401 MFLS-OFFCE	1,138	0	1,138	863.86	248.03	26.11	97.7%
01050200 534402 MFLS-PROG	585	0	750	114.14	.00	635.86	15.2%
01050200 545503 PUB REL	828	-139	446	.00	.00	446.00	.0%
01050200 567703 TRNSP-TRV	1,500	139	967	967.00	.00	.00	100.0%
01050200 578801 MNINCE-SV	2,374	0	1,500	1,325.73	.00	174.27	88.4%
01050200 590011 UTIL-HEAT	1,397	0	2,374	1,877.49	.00	496.51	79.1%
01050200 590012 UTIL-ELECT	2,375	0	1,397	1,743.74	.00	-346.74	124.8%*
01050200 590013 UTIL-WATER	2,210	0	2,375	2,365.43	.00	9.57	99.6%
01050200 590014 UTIL-PHONE	1,804	0	1,804	1,563.49	.00	15.85	92.5%
TOTAL COUNSELING CENTER	204,493	0	204,493	212,296.68	248.03	-8,051.71	103.9%
01050400 YOUTH COMMISSION							
01050400 501101 FULL TIME/	46,904	0	46,904	.00	.00	46,904.00	.0%*
01050400 501102 PART TIME/	0	0	0	42,484.29	.00	-42,484.29	100.0%*
01050400 522201 CLERICAL F	360	0	360	60.00	.00	300.00	16.7%
01050400 522205 PROGRAM EX	6,000	0	6,000	5,252.88	.00	747.12	87.5%
01050400 534401 OFFICE SUP	141	0	141	.00	.00	141.00	.0%
01050400 534402 PROGRAM SU	1,400	0	1,400	1,125.18	.00	274.82	80.4%
01050400 545503 PUBLIC REL	1,325	0	325	226.32	.00	98.68	69.6%
01050400 567703 TRAVEL REI	300	0	300	142.55	.00	157.45	47.5%

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TOTAL YOUTH COMMISSION	55,430	0	55,430	49,291.22	.00	6,138.78	88.9%
01050600 SENIOR CITIZENS' SERVICES							
01050600 501101 FULL TIME/	30,532	0	30,532	23,209.02	.00	7,322.98	76.0%
01050600 501102 PART TIME/	90,207	0	90,207	90,465.71	.00	-258.71	100.3%*
01050600 501106 LONGEVITY	213	0	213	213.00	.00	.00	100.0%
01050600 522201 CLERICAL F	600	0	600	540.00	.00	60.00	90.0%
01050600 522205 PROGRAM EX	26,745	0	26,745	23,860.09	58.20	2,826.71	89.4%
01050600 534401 OFFICE SUP	1,171	0	1,171	977.51	.00	193.49	83.5%
01050600 534403 MTLs-CLNG	1,004	-600	404	295.88	.00	108.12	73.2%
01050600 545502 PUBLIC REP	0	600	600	599.04	.00	.96	99.8%
01050600 567703 TRAVEL REI	400	0	400	.00	.00	400.00	.0%
01050600 578801 SERVICE CO	6,568	0	6,568	5,851.43	.00	716.57	89.1%
01050600 578802 EQUIPMENT/	3,000	0	3,000	3,025.06	.00	-25.06	100.8%*
01050600 578804 MNNTCE-RFS	1,319	0	1,319	1,318.86	.00	.14	100.0%
01050600 581888 CAPITAL OU	2,774	31,988	34,762	34,762.20	.00	-.20	100.0%*
01050600 590011 UTIL-HEAT	11,042	0	11,042	8,580.59	.00	2,461.41	77.7%
01050600 590012 ELECTRICIT	19,067	0	19,067	17,866.34	.00	1,200.66	93.7%
01050600 590013 WATER	1,345	0	1,345	1,374.90	.00	-29.90	102.2%*
01050600 590014 TELEPHONE	3,481	0	3,481	3,332.36	.00	148.64	95.7%
TOTAL SENIOR CITIZENS' SERVICES	199,468	31,988	231,456	216,271.99	58.20	15,125.81	93.5%
TOTAL SOCIAL SERVICES	570,548	31,988	602,536	587,426.64	306.23	14,803.13	97.5%
06 EDUCATION							
01060000 EDUCATION							
01060000 511152 FRINGE-WC	0	0	0	35,246.42	.00	-35,246.42	100.0%*
01060000 522204 SVS-CONTRC	160,616	0	160,616	219,658.14	.00	-59,042.14	136.8%*
01060000 522205 PROG EXP	84,950,215	0	84,950,215	84,647,529.60	.00	302,685.40	99.6%
01060000 567703 TRNSP-TRV	840,293	0	840,293	654,037.31	.00	186,255.69	77.8%
01060000 578805 XTRA ITEM	0	0	0	680,236.65	.00	680,236.65	100.0%*
01060000 589901 RNITLS-A/LS	244,567	0	244,567	172,476.28	.00	72,090.72	70.5%
01060000 595888 INT-BOND	1,988,937	0	1,988,937	1,916,038.14	.00	72,898.86	96.3%*
01060000 596888 INT-ST NOT	12,500	0	12,500	.00	.00	12,500.00	.0%

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01060000 597888 PRINC-BOND	4,171,750	0	4,171,750	4,053,750.00	.00	118,000.00	97.2%
TOTAL EDUCATION	92,368,878	0	92,368,878	92,378,972.54	.00	-10,094.54	100.0%
01060200 SCHOOL NURSES							
01060200 501101 FULL TIME/	676,229	0	676,229	664,498.62	.00	11,730.38	98.3%
01060200 501102 PART TIME/	30,525	0	30,525	41,098.90	.00	-10,573.90	134.6%*
01060200 501104 RELIEF/VAC	7,395	0	7,395	7,685.88	.00	-290.88	103.9%*
01060200 501106 LONGEVITY	2,197	0	2,197	1,602.00	.00	595.00	72.9%
01060200 534401 OFFICE SUP	722	-203	519	500.87	.00	18.13	96.5%
01060200 534402 PROGSUPPL	2,058	203	2,261	2,260.53	.00	.47	100.0%
01060200 545504 POSTAGE	120	0	120	120.00	.00	.00	100.0%
01060200 556601 PRF DV-SEM	118	0	118	83.00	.00	35.00	70.3%
01060200 556602 PRF DV-PRF	240	0	240	236.00	.00	4.00	98.3%
01060200 567703 TRAVEL REI	822	0	822	598.67	.00	223.33	72.8%
01060200 578801 MNTNCE-SV	1,355	0	1,355	1,112.95	.00	242.05	82.1%
TOTAL SCHOOL NURSES	721,781	0	721,781	719,797.42	.00	1,983.58	99.7%
01060600 BUSINESS/EDUCATION INITIATIVE							
01060600 522202 SVS-PROF	20,000	0	20,000	19,271.75	.00	728.25	96.4%
01060600 522204 CONTRACTUA	8,000	0	8,000	7,675.00	.00	325.00	95.9%
01060600 523205 PROG EXP	0	154	154	153.25	.00	.75	99.5%
01060600 534401 OFFICE SUP	500	0	500	408.19	.00	91.81	81.6%
01060600 534402 PROGRAM SU	300	0	300	217.00	.00	83.00	72.3%
01060600 545502 PUBLIC REP	400	-201	199	73.95	.00	125.05	37.2%
01060600 567703 TRNSP-TRV	100	47	147	146.88	.00	.12	99.9%
01060600 590011 HEAT	3,278	0	3,278	2,582.42	.00	695.58	78.8%
01060600 590012 ELECTRICIT	2,438	0	2,438	2,070.89	.00	367.11	84.9%
01060600 590014 TELEPHONE	336	0	336	310.80	.00	25.20	92.5%
TOTAL BUSINESS/EDUCATION INITIATIVE	35,352	0	35,352	32,910.13	.00	2,441.87	93.1%
TOTAL EDUCATION	93,126,011	0	93,126,011	93,131,680.09	.00	-5,669.09	100.0%
07 LIBRARIES							
01070000 LIBRARIES							
01070000 501101 FULL TIME/	775,574	0	775,574	807,182.37	.00	-31,608.37	104.1%*

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01070000 501102 PART TIME/ LIBRARY -O	301,612	0	301,612	296,066.39	.00	5,545.61	98.2%
01070000 501105 LONGEVITY	20,471	0	20,471	20,441.24	.00	29.76	99.9%
01070000 501106 CLERICAL F	1,900	0	1,900	1,908.45	.00	-8.45	100.4%
01070000 522201 PROGRAM EX	720	0	720	540.00	.00	180.00	75.0%
01070000 522205 OFFICE SUP	11,000	0	11,000	11,332.71	.00	-332.71	103.0%*
01070000 534401 PROGRAM SU	24,000	0	24,000	22,253.10	1,050.00	696.90	97.1%
01070000 534402 POSTAGE	167,000	0	167,000	166,999.34	.00	.66	100.0%
01070000 545504 SERVICE CO	500	0	500	497.16	.00	2.84	99.4%
01070000 578801 EQUIPMENT/	4,362	0	4,362	3,519.56	.00	842.44	80.7%
01070000 578802 PROGRAM-RE	34,356	0	34,356	39,542.50	.00	-5,186.50	115.1%*
01070000 578803 REFUSE REM	4,000	-271	3,729	3,381.90	.00	347.10	90.7%
01070000 578804 CAPITAL OU	2,337	53	2,390	2,389.32	.00	.68	100.0%
01070000 581888 ANNUAL REN	2,000	10,866	12,866	12,855.44	.00	10.56	99.9%
01070000 589901 HEAT	26,058	218	26,276	24,415.59	1,859.81	.60	100.0%
01070000 590011 ELECTRICIT	27,383	0	27,383	15,848.52	.00	11,534.48	57.9%
01070000 590012 WATER	80,512	0	80,512	67,575.02	.00	12,936.98	83.9%
01070000 590013 TELEPHONE	1,662	0	1,662	1,826.01	.00	-164.01	109.9%*
01070000 590014	35,071	0	35,071	24,284.61	.00	10,786.39	69.2%
TOTAL LIBRARIES	1,520,518	10,866	1,531,384	1,522,859.23	2,909.81	5,614.96	99.6%
TOTAL LIBRARIES	1,520,518	10,866	1,531,384	1,522,859.23	2,909.81	5,614.96	99.6%
08 RECREATION AND PARKS							
01080000 PUBLIC EVENTS							
01080000 522205 PROGRAM EX	20,000	0	20,000	17,829.70	.00	2,170.30	89.1%
TOTAL PUBLIC EVENTS	20,000	0	20,000	17,829.70	.00	2,170.30	89.1%
01080300 TRUMBULL DAY COMMISSION							
01080300 522201 SVS-CLRC	720	0	720	.00	.00	720.00	.0%
TOTAL TRUMBULL DAY COMMISSION	720	0	720	.00	.00	720.00	.0%
01080400 RECREATION							
01080400 501101 FULL TIME/	153,844	0	153,844	161,208.76	.00	-7,364.76	104.8%*

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ACCOUNTS FOR: 01 GENERAL FUND	PART TIME/ FULL TIME/ SEASONAL/T OVERTIME LONGEVITY AED STIP UNIFORM AL SVS-CLRC SVS-ANCLRY MTLS-OFFCE PROGRAM SU PUBLIC REL PRF DV-SEM SERVICE CO EQUIPMENT/ PROGRAM-RE MNTNCE-RFS ANNUAL REN OCCASIONAL HEAT ELECTRICIT WATER TELEPHONE	ORIGINAL APPROP	TRANFRS/ ADJUSTM	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01080400 501102 SAL-LNGVIT		19,679	0	19,679	24,380.52	.00	-4,701.52	123.9%*
01080400 501106 CLERICAL F		625	0	625	625.00	.00	.00	100.0%
01080400 522201 PROG EXP		540	0	540	360.00	.00	180.00	66.7%
01080400 522205 PROGSUPPL		277,500	0	277,500	368,686.63	.00	-91,186.63	132.9%*
01080400 534402 PRF DV-SEM		11,583	756	12,339	12,848.82	17.00	-526.82	104.3%*
01080400 556601 PRF DV-PRF		400	-400	0	.00	.00	.00	0%
01080400 556602 PRF DV-PRF		400	0	400	315.00	.00	85.00	78.8%
01080400 567703 TRNSP-TRV		1,957	-95	1,862	1,842.00	.00	20.00	98.9%
01080400 578801 MNTNCE-SV		1,086	-261	825	808.20	.00	16.80	98.0%
01080400 578804 MNTNCE-RFS		659	0	659	659.49	.00	-.49	100.1%*
TOTAL RECREATION		468,273	0	468,273	571,734.42	17.00	-103,478.42	122.1%
01080600 PARKS								
01080600 501101 FULL TIME/		833,530	0	833,530	861,780.23	.00	-28,250.23	103.4%*
01080600 501102 PART TIME/		21,517	0	21,517	19,674.61	.00	1,842.39	91.4%
01080600 501103 SEASONAL/T		66,967	0	66,967	61,150.25	.00	5,816.75	91.3%
01080600 501105 OVERTIME		37,000	0	37,000	30,359.97	.00	6,640.03	82.1%
01080600 501106 LONGEVITY		1,625	0	1,625	1,625.00	.00	.00	100.0%
01080600 501120 AED STIP		800	0	800	320.00	.00	480.00	40.0%
01080600 501888 UNIFORM AL		5,000	0	5,000	3,134.76	1,524.50	340.74	93.2%
01080600 522201 SVS-CLRC		2,000	0	2,000	1,999.92	.08	.08	100.0%
01080600 522203 SVS-ANCLRY		220,000	0	220,000	201,666.63	18,333.20	.17	100.0%
01080600 534401 MTLS-OFFCE		600	0	600	379.81	.00	220.19	63.3%
01080600 534402 PROGRAM SU		65,000	0	65,000	71,071.45	.00	-6,071.45	109.3%*
01080600 534403 MTL-CLNG		5,600	0	5,600	5,569.78	.00	30.22	99.5%
01080600 545503 PUBLIC REL		2,800	0	2,800	2,800.00	.00	.00	100.0%
01080600 556601 PRF DV-SEM		750	0	750	65.00	.00	685.00	8.7%
01080600 578801 SERVICE CO		5,400	0	5,400	6,654.00	.00	-1,254.00	123.2%*
01080600 578802 EQUIPMENT/		22,000	-6,000	16,000	16,094.52	781.00	-875.52	105.5%*
01080600 578803 PROGRAM-RE		45,000	6,000	51,000	52,413.49	.00	-1,413.49	102.8%*
01080600 578804 MNTNCE-RFS		411	0	411	410.76	.00	.24	99.9%
01080600 589901 ANNUAL REN		92,716	0	92,716	91,942.53	.00	773.47	99.2%
01080600 589902 OCCASIONAL		7,000	0	7,000	3,575.00	.00	3,425.00	51.1%
01080600 590011 HEAT		7,201	0	7,201	8,634.58	.00	-1,433.58	119.9%*
01080600 590012 ELECTRICIT		105,096	0	105,096	92,159.03	.00	12,936.97	87.7%
01080600 590013 WATER		38,935	0	38,935	56,994.71	.00	-18,059.71	146.4%*
01080600 590014 TELEPHONE		15,879	0	15,879	16,069.20	.00	-190.20	101.2%*
TOTAL PARKS		1,602,827	0	1,602,827	1,606,545.23	20,638.70	-24,356.93	101.5%
01080800 TREE WARDEN								
01080800 501101 FULL TIME/		20,525	0	20,525	20,608.56	.00	-83.56	100.4%*

FOR 2011.13

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJUSTM	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01080800 522205 PROGRAM EX	60,000	0	60,000	59,980.00	.00	20.00	100.0%
01080800 578806 EMERG SERV	15,000	0	15,000	15,000.00	.00	.00	100.0%
TOTAL TREE WARDEN	95,525	0	95,525	95,588.56	.00	-63.56	100.1%

01080900 ARTS COMMISSION							
01080900 501102 SAL-PT/PER	18,414	0	18,414	18,475.99	.00	-61.99	100.3%*
01080900 522201 SVS-CLRC	480	0	480	420.00	.00	60.00	87.5%
01080900 522205 PROGRAM EX	6,000	0	6,000	6,027.52	.00	-27.52	100.5%*
01080900 534401 OFFICE SUP	420	0	420	398.11	.00	21.89	94.8%
01080900 545503 COM-PUB RL	3,000	0	3,000	2,999.03	.00	.97	100.0%
01080900 567703 TRNSP-TRV	100	0	100	95.88	.00	4.12	95.9%
TOTAL ARTS COMMISSION	28,414	0	28,414	28,416.53	.00	-2.53	100.0%

TOTAL RECREATION AND PARKS	2,215,759	0	2,215,759	2,320,114.44	20,655.70	-125,011.14	105.6%

09 DEBT SERVICE							

01090000 DEBT SERVICE							

01090000 595888 INTEREST G	1,491,995	0	1,491,995	1,006,160.12	.00	485,834.88	67.4%
01090000 596888 INTEREST -	146,234	0	146,234	.00	.00	146,234.00	.0%
01090000 597888 G/O BONDS	2,546,300	0	2,546,300	1,801,650.00	.00	744,650.00	70.8%
TOTAL DEBT SERVICE	4,184,529	0	4,184,529	2,807,810.12	.00	1,376,718.88	67.1%
TOTAL DEBT SERVICE	4,184,529	0	4,184,529	2,807,810.12	.00	1,376,718.88	67.1%
TOTAL GENERAL FUND	135,984,048	141,856	136,125,904	133,436,075.10	373,451.73	2,316,377.17	98.3%
TOTAL EXPENSES	135,984,048	141,856	136,125,904	133,436,075.10	373,451.73	2,316,377.17	

FOR 2011 13

	ORIGINAL APPROP	TRANFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	135,984,048	141,856	136,125,904	133,436,075.10	373,451.73	2,316,377.17	98.3%

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
00 UNASSIGNED							
01000026 STATE OF CT REVENUE							
01000026 420000 PEQUOT	-43,926	0	-43,926	-29,787.18	.00	-14,138.82	67.8%*
01000026 420004 ELD FREEZE	-2,000	0	-2,000	-2,000.00	.00	.00	100.0%
01000026 420006 MIL ST/LOC	-10,000	0	-10,000	-5,153.03	.00	-4,846.97	51.5%*
01000026 420012 DISTR TOWN	0	0	0	-14,160.00	.00	14,160.00	100.0%
01000026 420016 SCHCON-P&I	-788,581	0	-788,581	-729,569.06	.00	-59,011.94	92.5%*
01000026 420018 ST OWNED	-88,764	0	-88,764	-89,273.66	.00	509.66	100.6%
01000026 420022 BINGO	0	0	0	-100.85	.00	100.85	100.0%
01000026 420024 VOAG SCH	-265,000	0	-265,000	-277,588.00	.00	12,588.00	104.8%*
01000026 420026 ED COST SH	-2,600,000	-200,000	-2,800,000	-2,607,997.00	.00	-192,003.00	93.1%*
01000026 420027 SPEDEXCCS	-600,000	0	-600,000	-820,452.00	.00	220,452.00	136.7%*
01000026 420028 N-PUB HLTH	-75,000	0	-75,000	-74,638.00	.00	-362.00	99.5%*
01000026 420030 REL MF/EQP	-225,000	0	-225,000	-163,739.76	.00	-61,260.24	72.8%*
01000026 420032 REL HWNERS	-266,000	0	-266,000	-286,884.02	.00	20,884.02	107.9%*
01000026 420034 REL VET	-30,000	0	-30,000	-29,163.83	.00	-836.17	97.2%*
01000026 420036 REL TOT DI	-2,000	0	-2,000	-2,822.10	.00	822.10	141.1%
01000026 420038 BOAT GRANT	-13,000	0	-13,000	-20,257.51	.00	7,257.51	155.8%*
01000026 420044 N-PUB TRSP	-18,984	0	-18,984	-24,907.00	.00	5,923.00	131.2%*
01000026 420045 PUBSCHIRGR	-119,917	0	-119,917	-82,854.00	.00	-37,063.00	69.1%*
01000026 420056 PHONEACCTX	-175,000	0	-175,000	-111,421.64	.00	-63,578.36	63.7%*
01000026 420074 DRS-CIT	0	0	0	-19,029.20	.00	19,029.20	100.0%
TOTAL STATE OF CT REVENUE	-5,323,172	-200,000	-5,523,172	-5,391,797.84	.00	-131,374.16	97.6%
01000027 PROPERTY TAXES REVENUE							
01000027 410000 PROP TAX	-125,058,283	88,119-124	-37,939,163	-121,090,704.86	.00	-3,879,459.14	96.9%*
01000027 410004 INT/LIEN	-550,000	0	-550,000	-552,385.99	.00	2,385.99	100.4%
01000027 410008 PILOT	-17,900	0	-17,900	-19,467.00	.00	1,567.00	108.8%
TOTAL PROPERTY TAXES REVENUE	-125,626,183	88,119-125,538,064-121,662,557.85	-37,414,127	-121,662,557.85	.00	-3,875,506.15	96.9%
01000028 INTEREST INCOME							
01000028 450000 INT INC	-350,000	50,000	-300,000	-210,768.53	.00	-89,231.47	70.3%*

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01000028 480018 CHGFVINVES	0	0	0	32,110.07	.00	-32,110.07	100.0%*
TOTAL INTEREST INCOME	-350,000	50,000	-300,000	-178,658.46	.00	-121,341.54	59.6%

01000029 MISCELLANEOUS REVENUE							
01000029 480002 MISC REV	-100,000	0	-100,000	-108,617.90	.00	8,617.90	108.6%
01000029 480010 TRNSFIN	-487,812	0	-487,812	.00	.00	-487,812.00	.0%*
01000029 480014 CELLRENTAL	-150,000	0	-150,000	-136,714.61	.00	-13,285.39	91.1%*
01000029 480016 USESURPLUS	0	-150,000	-150,000	.00	.00	-150,000.00	.0%*
TOTAL MISCELLANEOUS REVENUE	-737,812	-150,000	-887,812	-245,332.51	.00	-642,479.49	27.6%
TOTAL UNASSIGNED	-132,037,167	-211,881-132,249,048-127,478,346.66			.00	-4,770,701.34	96.4%

01 GENERAL GOVERNMENT							

01013600 TOWN CLERK							
01013600 440000 FEE REV	-550,000	0	-550,000	-598,831.76	.00	48,831.76	108.9%
01013600 440010 FISHFEETW	0	0	0	-375.00	.00	375.00	100.0%
01013600 440012 FISHFEEST	0	0	0	-10,630.00	.00	10,630.00	100.0%
01013600 440018 MARR/CIVIL	0	0	0	-1,694.00	.00	1,694.00	100.0%
01013600 440020 MARR/UNION	0	0	0	-2,926.00	.00	2,926.00	100.0%
TOTAL TOWN CLERK	-550,000	0	-550,000	-614,456.76	.00	64,456.76	111.7%

01014200 PLANNING AND ZONING							
01014200 440000 FEE REV	-26,000	0	-26,000	-22,301.00	.00	-3,699.00	85.8%*
TOTAL PLANNING AND ZONING	-26,000	0	-26,000	-22,301.00	.00	-3,699.00	85.8%
TOTAL GENERAL GOVERNMENT	-576,000	0	-576,000	-636,757.76	.00	60,757.76	110.5%

02 PUBLIC SAFETY							

01022000 POLICE							

FOR 2011 13

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANSFERS/ ADJUSTMS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01022000 440000 FEE REV	-25,000	0	-25,000	-24,304.00	.00	-696.00	97.2%*
TOTAL POLICE	-25,000	0	-25,000	-24,304.00	.00	-696.00	97.2%
01022600 EMERGENCY MEDICAL SERVICES	-1,000,000	-50,000	-1,050,000	-866,891.47	.00	-183,108.53	82.6%*
01022600 440000 FEE REV	-1,000,000	-50,000	-1,050,000	-866,891.47	.00	-183,108.53	82.6%
TOTAL EMERGENCY MEDICAL SERVICES	-1,000,000	-50,000	-1,050,000	-866,891.47	.00	-183,108.53	82.6%
01022800 FIRE MARSHAL	-25,000	0	-25,000	-49,467.00	.00	24,467.00	197.9%
01022800 440000 FEE REV	-25,000	0	-25,000	-49,467.00	.00	24,467.00	197.9%
TOTAL FIRE MARSHAL	-25,000	0	-25,000	-49,467.00	.00	24,467.00	197.9%
01023200 BUILDING OFFICIAL	-450,000	0	-450,000	-500,615.78	.00	50,615.78	111.2%
01023200 440000 FEE REV	-450,000	0	-450,000	-500,615.78	.00	50,615.78	111.2%
TOTAL BUILDING OFFICIAL	-450,000	0	-450,000	-500,615.78	.00	50,615.78	111.2%
TOTAL PUBLIC SAFETY	-1,500,000	-50,000	-1,550,000	-1,441,278.25	.00	-108,721.75	93.0%
03 PUBLIC WORKS	-140,000	0	-140,000	-145,376.10	.00	5,376.10	103.8%
01030100 PUBLIC WORKS - HIGHWAY	-140,000	0	-140,000	-145,376.10	.00	5,376.10	103.8%
01030100 440000 FEE REV	-140,000	0	-140,000	-145,376.10	.00	5,376.10	103.8%
TOTAL PUBLIC WORKS - HIGHWAY	-140,000	0	-140,000	-145,376.10	.00	5,376.10	103.8%
01030400 RECYCLING CENTER	-320,000	0	-320,000	-117,405.01	.00	-202,594.99	36.7%*
01030400 440000 FEE REV	-320,000	0	-320,000	-117,405.01	.00	-202,594.99	36.7%*

FOR 2011 13

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL RECYCLING CENTER	-320,000	0	-320,000	-117,405.01	.00	-202,594.99	36.7%
01030500 TOWN ENGINEER							
01030500 440000 FEE REV	-20,000	0	-20,000	-25,332.00	.00	5,332.00	126.7%
TOTAL TOWN ENGINEER	-20,000	0	-20,000	-25,332.00	.00	5,332.00	126.7%
TOTAL PUBLIC WORKS	-480,000	0	-480,000	-288,113.11	.00	-191,886.89	60.0%
04 PUBLIC HEALTH							
01040000 HEALTH DISTRICT							
01040000 440000 FEE REV	-15,000	0	-15,000	.00	.00	-15,000.00	.0%*
TOTAL HEALTH DISTRICT	-15,000	0	-15,000	.00	.00	-15,000.00	.0%
TOTAL PUBLIC HEALTH	-15,000	0	-15,000	.00	.00	-15,000.00	.0%
05 SOCIAL SERVICES							
01050200 COUNSELING CENTER							
01050200 440000 FEE REV	-14,000	0	-14,000	-12,382.00	.00	-1,618.00	88.4%*
TOTAL COUNSELING CENTER	-14,000	0	-14,000	-12,382.00	.00	-1,618.00	88.4%
TOTAL SOCIAL SERVICES	-14,000	0	-14,000	-12,382.00	.00	-1,618.00	88.4%
06 EDUCATION							
01060000 EDUCATION							
01060000 480000 BOE REC	-1,000,000	0	-1,000,000	-1,231,035.50	.00	231,035.50	123.1%

FOR 2011 13

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01 GENERAL FUND							
01060000 480002 MISC REV	-100,000	0	-100,000	-78,416.79	.00	-21,583.21	78.4%*
TOTAL EDUCATION	-1,100,000	0	-1,100,000	-1,309,452.29	.00	209,452.29	119.0%
TOTAL EDUCATION	-1,100,000	0	-1,100,000	-1,309,452.29	.00	209,452.29	119.0%
TOTAL GENERAL FUND	-135,722,167	-261,881-135,984	-135,984,048-131,166	-166,330.07	.00	-4,817,717.93	96.5%
TOTAL REVENUES	-135,722,167	-261,881-135,984	-135,984,048-131,166	-330.07	.00	-4,817,717.93	

FOR 2011 13

ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL -135,722,167	-261,881-135,984	048-131,166,330.07	.00	-4,817,717.93	96.5%	

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JOSEPH FASI LLC

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JOSEPH P. FASI
JFASI@FASILAW.COM

June 9, 2011

Maria Pires
Director of Finance
Town of Trumbull
5866 Main Street
Trumbull, CT 06611

Dear Ms. Pires:

You have requested an opinion as to the validity of actions taken by the Board of Finance after its Chairman had resigned and the officers of Vice Chairman and Secretary purportedly became Chairman and Vice Chairman, respectively, under presumed operation of law.

Conclusion: The actions of the Board of Finance at its May 12, 2011 meeting are valid.

Facts:

Chairman Smith became Chairman on March 10, 2011 upon the passing of former Chairman William Crooks.

Upon Mr. Smith becoming Chairman, Secretary Palo was announced by Chairman Smith to be the Vice Chairman, and therefore an election for Secretary was required.

At the May 12, 2011, Board of Finance meeting, Chairman Smith left the meeting. A letter from Mr. Smith resigning as Chairman was received by the First Selectman the next day.

At the May 12, 2011 meeting Vice Chairman Palo declared he was "chairing" the meeting and conducted the meeting in place of the Chair.

Discussion:

The elevation of Vice Chairman Smith to Chairman upon the passing of former Chairman William Crooks was correct, as the Vice Chairman fills the unexpired term of the Chairman under such circumstances. Robert's Rules, 1979 Edition, section 58.

The elevation of Secretary Palo to Vice Chairman upon the elevation of Vice Chairman Smith to Chairman was incorrect. The Secretary's duties do not include succession in such circumstances. The Secretary is to act as Chairman in one limited circumstance, and that is to call a meeting to order if both the Chairman and Vice Chairman (including all Vice Chairmen) are absent, and then to conduct an election at the meeting to elect a chairman pro tem (i.e.

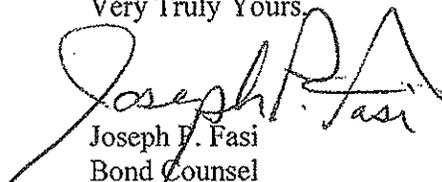
temporary). Robert's Rules, 1979 Edition, section 58. The Secretary's duties as described in Robert's Rules do not involve succession to higher office in the event of the loss of the Chairman or Vice Chairman. Robert's Rules, 1979 Edition, section 59. Only the duties of Vice Chairmen includes that responsibility, and, in the event of the passing of the Chairmen, the First Vice Chairman moves to Chairman, the Second Vice Chairman moves to First, and so on among the Vice Chairmen only, not among other officers. Robert's Rules, 1979 Edition, section 58.

Accordingly, the subsequent action of the Board of Finance on May 23, 2011, to hold elections for Chairman was proper, as the elevation from Secretary to Vice Chairman (and subsequently to Chairman) was not.

While the Vice Chairman was not the de jure Vice Chairman at the May 12, 2011 meeting, he was serving without objection, no point of order having been raised. He was the de facto Chairman. It is the responsibility of the Vice Chairman to perform the duties of Chairman in the absence of the Chairman. Robert's Rules, 1979 Edition section 58. The Vice Chairman was therefore acting properly –as the Vice Chairman–, and the votes taken at the May 12, 2011 meeting were proper. (At the May 12, 2011 meeting it was not known that the Chairman permanently resigned, nor, even if known, was the Board required to determine at that meeting the succeeding Chairman.)

Finally, irrespective of officer designation, the Board of Finance had a quorum, the bond resolutions (and other matters before the Board) were acted upon in due course, the minutes contain no indication the Vice Chairman conducting the meeting utilized untoward procedures in considering the resolutions, in fact procedures were proper, three resolutions were approved unanimously and a fourth with one nay vote. Any defect in officer designation would not affect the open, deliberate and unbiased process that resulted in the approval of the resolutions.

Very Truly Yours,



Joseph F. Fasi
Bond Counsel

Cc Timothy M. Herbst, First Selectman
Board of Finance