

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

DATE: September 8, 2011

TIME: 7:00 P.M.

PLACE: Council Chambers

AGENDA

**CALL TO ORDER
PLEDGE OF ALLEGIANCE**

PUBLIC COMMENT

INTERNAL AUDITOR'S REPORT - Jim Henderson

TOWN TREASURER'S REPORT - John Ponzio

DISCUSSION ITEMS

-- BOE Update on Administrators Contract - Ralph Iassogna and Floyd Dugas

-- Expenditure Year-To-Date Budget Report for June 30, 2012

APPROVAL OF MINUTES - August 11, 2011

ADJOURNMENT

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

01 GENERAL FUND							

01 GENERAL GOVERNMENT							

01010000 TOWN COUNCIL							

01010000 522201 CLERICAL	12,186	0	12,186	2,031.00	.00	10,155.00	16.7%
01010000 522202 PROFESSION	56,032	0	56,032	.00	.00	56,032.00	.0%
01010000 545501 LEGAL NOTI	17,000	0	17,000	.00	.00	17,000.00	.0%
TOTAL TOWN COUNCIL	85,218	0	85,218	2,031.00	.00	83,187.00	2.4%
01010100 THE TRUMBULL NATURE COMMISSION							

01010100 522201 SVS-CLRC	780	0	780	.00	.00	780.00	.0%
01010100 578801 MNINCE-SV	112	0	112	.00	.00	112.00	.0%
01010100 590011 UTIL-HEAT	3,182	0	3,182	.00	.00	3,182.00	.0%
01010100 590012 UTIL-ELECT	1,720	0	1,720	103.21	.00	1,616.79	6.0%
01010100 590013 UTIL-WATER	686	0	686	.00	.00	686.00	.0%
01010100 590014 UTIL-PHONE	760	0	760	25.43	.00	734.57	3.3%
TOTAL THE TRUMBULL NATURE COMMISSION	7,240	0	7,240	128.64	.00	7,111.36	1.8%
01010200 ETHICS COMMISSION							

01010200 522201 CLERICAL F	120	0	120	.00	.00	120.00	.0%
TOTAL ETHICS COMMISSION	120	0	120	.00	.00	120.00	.0%
01010300 CHARTER REVISION							

01010300 522201 SVS-CLRC	500	0	500	333.10	.00	166.90	66.6%
01010300 545501 COM-LEGAL	1,500	0	1,500	.00	.00	1,500.00	.0%
01010300 545502 COM-PUB RP	2,500	0	2,500	3,425.26	.00	-925.26	137.0%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL CHARTER REVISION	4,500	0	4,500	3,758.36	.00	741.64	83.5%
01010400 FIRST SELECTMAN							
01010400 501101 FULL TIME/	225,560	0	225,560	36,062.00	.00	189,498.00	16.0%
01010400 501102 SAL-PT/PER	20,888	0	20,888	3,188.88	.00	17,699.12	15.3%
01010400 556601 PRF DV-SEM	3,000	0	3,000	.00	.00	3,000.00	.0%
01010400 567704 EXPENSE AC	3,500	0	3,500	469.17	.00	3,030.83	13.4%
TOTAL FIRST SELECTMAN	252,948	0	252,948	39,720.05	.00	213,227.95	15.7%
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	1,981	0	1,981	1,981.00	.00	.00	100.0%
TOTAL PROBATE	13,421	0	13,421	13,421.00	.00	.00	100.0%
01010800 ELECTIONS							
01010800 501101 FULL TIME/	46,234	0	46,234	6,634.66	.00	39,599.34	14.4%
01010800 501102 SAL-PT/PER	17,710	0	17,710	2,792.76	.00	14,917.24	15.8%
01010800 501105 OVERTIME	1,062	0	1,062	.00	.00	1,062.00	.0%
01010800 522202 PROFESSION	4,750	0	4,750	.00	.00	4,750.00	.0%
01010800 522203 ANCILLARY	37,670	0	37,670	300.00	.00	37,370.00	.8%
01010800 522205 PROGRAMEXP	14,349	0	14,349	333.26	.00	14,015.74	2.3%
01010800 534402 PROGRAM SU	6,480	0	6,480	63.07	.00	6,416.93	1.0%
01010800 545501 LEGAL NOTI	325	0	325	.00	.00	325.00	.0%
01010800 545504 POSTAGE	3,910	0	3,910	.00	.00	3,910.00	.0%
01010800 556601 PRF DV-SEM	360	0	360	60.00	.00	300.00	16.7%
01010800 556602 PRF DV-PRF	150	0	150	110.00	.00	40.00	73.3%
01010800 556605 PRF DV-TRP	332	0	332	.00	.00	332.00	.0%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01010800 578801 MNINCE-SV	4,802	0	4,802	.00	.00	4,802.00	.0%
01010800 590014 TELEPHONE	4,340	0	4,340	.00	.00	4,340.00	.0%
TOTAL ELECTIONS	142,474	0	142,474	10,293.75	.00	132,180.25	7.2%
01011000 FINANCE DEPARTMENT							
01011000 501101 FULL TIME/	457,862	0	457,862	69,374.90	.00	388,487.10	15.2%
01011000 501102 PART TIME/	50,700	0	50,700	7,398.23	.00	43,301.77	14.6%
01011000 501103 SAL-SEASON	0	0	0	1,559.19	.00	-1,559.19	100.0%
01011000 501105 OVERTIME	1,000	0	1,000	.00	.00	1,000.00	.0%
01011000 501106 LONGEVITY	825	0	825	.00	.00	825.00	.0%
01011000 556601 PRF DV-SEM	2,000	0	2,000	.00	.00	2,000.00	.0%
01011000 556602 PRF DV-PRF	470	0	470	.00	.00	470.00	.0%
01011000 556603 PRF DV-INS	3,000	0	3,000	.00	.00	3,000.00	.0%
01011000 556604 PRF DV-PUB	300	0	300	52.56	.00	247.44	17.5%
01011000 567704 TRNSP-EXP	300	0	300	.00	.00	300.00	.0%
TOTAL FINANCE DEPARTMENT	516,457	0	516,457	78,384.88	.00	438,072.12	15.2%
01011400 BOARD OF FINANCE							
01011400 501101 FULL TIME/	69,915	0	69,915	11,008.93	.00	58,906.07	15.7%
01011400 522201 CLERICAL F	3,125	0	3,125	375.00	.00	2,750.00	12.0%
01011400 545501 LEGAL NOTI	1,000	0	1,000	.00	.00	1,000.00	.0%
01011400 556602 PRF DV-PRF	140	0	140	.00	.00	140.00	.0%
TOTAL BOARD OF FINANCE	74,180	0	74,180	11,383.93	.00	62,796.07	15.3%
01011600 TAX ASSESSOR							
01011600 501101 FULL TIME/	230,542	0	230,542	37,360.61	.00	193,181.39	16.2%
01011600 501102 SAL-PT/PER	31,180	0	31,180	4,913.95	.00	26,266.05	15.8%
01011600 501105 SAL-OVRTIM	5,000	0	5,000	.00	.00	5,000.00	.0%
01011600 522202 PROFESSION	9,900	0	9,900	.00	.00	9,900.00	.0%
01011600 522204 SVS-CONTRC	18,850	0	18,850	16,350.00	.00	2,500.00	86.7%
01011600 534402 PROGRAM SU	560	0	560	.00	.00	560.00	.0%
01011600 545501 LEGAL NOTI	200	0	200	.00	.00	200.00	.0%

FOR 2012 13

			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

01011600	556601	PRF DV-SEM	4,935	0	4,935	189.00	.00	4,746.00	3.8%
01011600	556602	PRF DV-PRF	345	0	345	.00	.00	345.00	.0%
01011600	581888	CAPITAL OU	154,500	0	154,500	7,150.00	.00	147,350.00	4.6%
TOTAL TAX ASSESSOR			456,012	0	456,012	65,963.56	.00	390,048.44	14.5%
01011800 BOARD OF ASSESSMENT APPEALS									

01011800	522201	CLERICAL F	6,275	0	6,275	.00	.00	6,275.00	.0%
01011800	545501	LEGAL NOTI	650	0	650	.00	.00	650.00	.0%
01011800	556601	PRF DV-SEM	200	0	200	.00	.00	200.00	.0%
TOTAL BOARD OF ASSESSMENT APPEALS			7,125	0	7,125	.00	.00	7,125.00	.0%
01012000 TAX COLLECTOR									

01012000	501101	FULL TIME/	262,425	0	262,425	42,026.18	.00	220,398.82	16.0%
01012000	501102	PART TIME/	15,210	0	15,210	3,977.68	.00	11,232.32	26.2%
01012000	501105	OVERTIME	0	0	0	3,606.22	.00	-3,606.22	100.0%
01012000	501106	LONGEVITY	425	0	425	.00	.00	425.00	.0%
01012000	522203	SVS-ANCLRY	11,200	0	11,200	583.01	.00	10,616.99	5.2%
01012000	522204	SVS-CONTRC	17,146	0	17,146	4,625.00	.00	12,521.00	27.0%
01012000	534401	OFFICE SUP	10,000	0	10,000	554.33	.00	9,445.67	5.5%
01012000	545501	LEGAL NOTI	3,750	0	3,750	.00	.00	3,750.00	.0%
01012000	545504	POSTAGE	18,690	0	18,690	.00	.00	18,690.00	.0%
01012000	556601	PRF DV-SEM	550	0	550	.00	.00	550.00	.0%
01012000	556602	PRF DV-PRF	240	0	240	.00	.00	240.00	.0%
01012000	556604	PRF DV-PUB	278	0	278	.00	.00	278.00	.0%
01012000	581888	CAP OUTLAY	8,000	0	8,000	.00	.00	8,000.00	.0%
TOTAL TAX COLLECTOR			347,914	0	347,914	55,372.42	.00	292,541.58	15.9%
01012200 PURCHASING									

01012200	501101	FULL TIME/	72,979	0	72,979	11,499.46	.00	61,479.54	15.8%
01012200	501106	LONGEVITY	200	0	200	.00	.00	200.00	.0%
01012200	545501	LEGAL NOTI	4,000	0	4,000	.00	.00	4,000.00	.0%
01012200	556601	PRF DV-SEM	100	0	100	.00	.00	100.00	.0%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01012200 556602 PRF DV-PRF	30	0	30	.00	.00	30.00	.0%
TOTAL PURCHASING	77,309	0	77,309	11,499.46	.00	65,809.54	14.9%
01012400 TREASURER							
01012400 501101 FULL TIME/	21,432	0	21,432	3,331.09	.00	18,100.91	15.5%
TOTAL TREASURER	21,432	0	21,432	3,331.09	.00	18,100.91	15.5%
01012600 TECHNOLOGY							
01012600 501101 FULL TIME/	150,390	0	150,390	12,029.29	.00	138,360.71	8.0%
01012600 501102 SAL-PT/PER	24,103	0	24,103	5,742.87	.00	18,360.13	23.8%
01012600 501105 OVERTIME	1,000	0	1,000	823.95	.00	176.05	82.4%
01012600 522202 PROFESSION	5,700	0	5,700	.00	.00	5,700.00	.0%
01012600 522204 CONTRACTUA	150,140	0	150,140	71,613.72	2,755.27	75,771.01	49.5%
01012600 556601 PRF DV-SEM	0	0	0	45.00	.00	-45.00	100.0%
01012600 556602 PRF DV-PRF	225	0	225	.00	.00	225.00	.0%
01012600 578802 EQUIPMENT/	5,000	0	5,000	.00	971.50	4,028.50	19.4%
01012600 581888 CAP OUTLAY	112,000	0	112,000	7,504.00	299.00	104,197.00	7.0%
TOTAL TECHNOLOGY	448,558	0	448,558	97,758.83	4,025.77	346,773.40	22.7%
01012800 TOWN ATTORNEYS							
01012800 522202 PROFESSION	300,000	0	300,000	37,500.00	.00	262,500.00	12.5%
TOTAL TOWN ATTORNEYS	300,000	0	300,000	37,500.00	.00	262,500.00	12.5%
01013000 HUMAN RESOURCES							
01013000 501101 FULL TIME/	112,969	0	112,969	17,785.34	.00	95,183.66	15.7%
01013000 501106 LONGEVITY	200	0	200	.00	.00	200.00	.0%
01013000 522201 CLERICAL F	420	0	420	60.00	.00	360.00	14.3%
01013000 522202 PROFESSION	77,150	0	77,150	6,362.02	.00	70,787.98	8.2%

FOR 2012 13

			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
01013000	522203	SVS-ANCLRY	3,000	0	3,000	.00	.00	3,000.00	.0%	
01013000	545501	LEGAL NOTI	5,500	0	5,500	.00	.00	5,500.00	.0%	
01013000	556602	PRF DV-PRF	175	0	175	.00	.00	175.00	.0%	
01013000	556604	PRF DV-PUB	560	0	560	.00	.00	560.00	.0%	
TOTAL HUMAN RESOURCES			199,974	0	199,974	24,207.36	.00	175,766.64	12.1%	
01013400 EMPLOYEE BENEFITS										
01013400	511150	FRNGE-FICA	1,464,890	0	1,464,890	233,907.00	.00	1,230,983.00	16.0%	
01013400	511151	FRINGE-M/D	4,649,671	0	4,649,671	1,260,017.82	.00	3,389,653.18	27.1%	
01013400	511152	FRINGE-WC	728,086	0	728,086	361,292.67	.00	366,793.33	49.6%	
01013400	511153	FRINGE-UN	30,000	0	30,000	1,619.00	.00	28,381.00	5.4%	
01013400	511154	FB-MEDADM	16,000	0	16,000	3,256.35	.00	12,743.65	20.4%	
01013400	511155	FRINGE-LIF	46,100	0	46,100	6,949.25	.00	39,150.75	15.1%	
01013400	511159	FRINGE-CLE	600	0	600	60.00	.00	540.00	10.0%	
01013400	522106	PENS-POL	1,450,000	0	1,450,000	362,500.00	.00	1,087,500.00	25.0%	
01013400	522107	PEN-TN&BE	3,000,000	0	3,000,000	750,000.00	.00	2,250,000.00	25.0%	
01013400	522108	POLRETMED	38,000	0	38,000	.00	.00	38,000.00	.0%	
01013400	522110	DEFCONTR	28,800	0	28,800	.00	.00	28,800.00	.0%	
01013400	522202	SVS-PROF	25,000	0	25,000	3,929.05	.00	21,070.95	15.7%	
TOTAL EMPLOYEE BENEFITS			11,477,147	0	11,477,147	2,983,531.14	.00	8,493,615.86	26.0%	
01013600 TOWN CLERK										
01013600	501101	FULL TIME/	171,261	0	171,261	26,865.74	.00	144,395.26	15.7%	
01013600	501102	PART TIME/	13,626	0	13,626	2,157.05	.00	11,468.95	15.8%	
01013600	501103	SEASONAL/T	2,500	0	2,500	1,174.80	.00	1,325.20	47.0%	
01013600	501105	OVERTIME	3,000	0	3,000	1,653.79	.00	1,346.21	55.1%	
01013600	501106	LONGEVITY	850	0	850	.00	.00	850.00	.0%	
01013600	522204	SVS-CONTRC	22,000	0	22,000	4,295.47	17,704.53	.00	100.0%	
01013600	522205	PROGRAMEXP	3,500	0	3,500	.00	.00	3,500.00	.0%	
01013600	534402	PROGRAM SU	3,200	0	3,200	.00	.00	3,200.00	.0%	
01013600	545501	LEGAL NOTI	2,500	0	2,500	.00	.00	2,500.00	.0%	
01013600	556601	PRF DV-SEM	1,000	0	1,000	425.00	.00	575.00	42.5%	
01013600	556602	PROFESSION	595	0	595	.00	.00	595.00	.0%	
01013600	578801	SERVICE CO	400	0	400	.00	.00	400.00	.0%	
01013600	578803	PROGRAM-RE	2,500	0	2,500	143.44	706.56	1,650.00	34.0%	
01013600	598889	STCTFISHGA	0	0	0	643.00	.00	-643.00	100.0%	

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL TOWN CLERK	226,932	0	226,932	37,358.29	18,411.09	171,162.62	24.6%
01013800 TOWN HALL							
01013800 501116 CONTINGENC	240,300	0	240,300	.00	.00	240,300.00	.0%
01013800 511160 P&L INS	837,924	0	837,924	307,095.47	.00	530,828.53	36.6%
01013800 522202 PROFESSION	3,000	0	3,000	.00	.00	3,000.00	.0%
01013800 522205 PROGRAM EX	20,000	0	20,000	.00	.00	20,000.00	.0%
01013800 522208 CONTRIBUT	16,250	0	16,250	.00	.00	16,250.00	.0%
01013800 534401 OFFICE SUP	36,000	0	36,000	3,922.00	214.62	31,863.38	11.5%
01013800 534402 PROGRAM SU	1,500	0	1,500	311.00	.00	1,189.00	20.7%
01013800 534403 MTLs-CLNG	1,500	0	1,500	.00	.00	1,500.00	.0%
01013800 545502 PUBLIC REP	2,000	0	2,000	.00	.00	2,000.00	.0%
01013800 545504 POSTAGE	39,000	0	39,000	4,714.11	.00	34,285.89	12.1%
01013800 578801 SERVICE CO	9,493	0	9,493	1,278.97	1,274.41	6,939.62	26.9%
01013800 578804 REFUSE REM	2,093	0	2,093	672.80	.00	1,420.20	32.1%
01013800 581888 CAPITAL OU	5,000	0	5,000	.00	3,500.00	1,500.00	70.0%
01013800 581889 CAP&NONREC	20,000	0	20,000	.00	.00	20,000.00	.0%
01013800 589901 ANNUAL REN	4,500	0	4,500	.00	.00	4,500.00	.0%
01013800 590011 HEAT	14,076	0	14,076	273.24	.00	13,802.76	1.9%
01013800 590012 ELECTRICIT	84,097	0	84,097	8,305.61	.00	75,791.39	9.9%
01013800 590013 WATER	2,196	0	2,196	.00	.00	2,196.00	.0%
01013800 590014 TELEPHONE	111,954	0	111,954	9,378.82	.00	102,575.18	8.4%
TOTAL TOWN HALL	1,450,883	0	1,450,883	335,952.02	4,989.03	1,109,941.95	23.5%
01014200 PLANNING AND ZONING							
01014200 501101 FULL TIME/	126,162	0	126,162	8,171.41	.00	117,990.59	6.5%
01014200 501102 PART TIME/	54,203	0	54,203	10,118.12	.00	44,084.88	18.7%
01014200 501105 OVERTIME	3,000	0	3,000	221.84	.00	2,778.16	7.4%
01014200 501106 LONGEVITY	425	0	425	.00	.00	425.00	.0%
01014200 522201 SVS-CLRC	2,000	0	2,000	.00	.00	2,000.00	.0%
01014200 522205 PROG EXP	17,979	0	17,979	10,979.00	.00	7,000.00	61.1%
01014200 545501 LEGAL NOTI	15,000	0	15,000	.00	.00	15,000.00	.0%
01014200 545502 COM-PUB RP	50	0	50	.00	.00	50.00	.0%
01014200 556601 PRF DV-SEM	250	0	250	.00	.00	250.00	.0%
01014200 556602 PRF DV-PRF	400	0	400	.00	.00	400.00	.0%
TOTAL PLANNING AND ZONING	219,469	0	219,469	29,490.37	.00	189,978.63	13.4%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

01014400 ZONING BOARD OF APPEALS							

01014400 545501 LEGAL NOTI	7,000	0	7,000	.00	.00	7,000.00	.0%
01014400 556601 PRF DV-SEM	150	0	150	.00	.00	150.00	.0%
TOTAL ZONING BOARD OF APPEALS	7,150	0	7,150	.00	.00	7,150.00	.0%
01014600 ECONOMIC DEVELOPMENT							

01014600 522202 SVS-PROF	80,000	0	80,000	.00	.00	80,000.00	.0%
01014600 522205 PROG EXP	6,300	0	6,300	.00	.00	6,300.00	.0%
01014600 534401 MTLN-OFFCE	300	0	300	.00	.00	300.00	.0%
01014600 534402 PROGSUPPL	1,800	0	1,800	.00	.00	1,800.00	.0%
01014600 545503 COM-PUB RL	10,000	0	10,000	190.00	.00	9,810.00	1.9%
01014600 545504 COM-PSTAGE	500	0	500	.00	.00	500.00	.0%
01014600 556601 PRF DV-SEM	500	0	500	.00	.00	500.00	.0%
01014600 556602 PRF DV-PRF	400	0	400	.00	.00	400.00	.0%
01014600 567703 TRNSP-TRV	1,000	0	1,000	.00	.00	1,000.00	.0%
TOTAL ECONOMIC DEVELOPMENT	100,800	0	100,800	190.00	.00	100,610.00	.2%
01014800 INLAND WETLANDS COMMISSION							

01014800 522201 CLERICAL F	1,500	0	1,500	.00	.00	1,500.00	.0%
01014800 534401 MTLN-OFFCE	200	0	200	.00	.00	200.00	.0%
01014800 534402 PROGRAM SU	75	0	75	50.00	.00	25.00	66.7%
01014800 545501 LEGAL NOTI	8,000	0	8,000	.00	.00	8,000.00	.0%
01014800 556601 SEMINARS/C	500	0	500	.00	.00	500.00	.0%
01014800 556604 PUBLICATIO	100	0	100	.00	.00	100.00	.0%
TOTAL INLAND WETLANDS COMMISSION	10,375	0	10,375	50.00	.00	10,325.00	.5%
01015000 RECYCLING COMMISSION							

01015000 522205 PROG EXP	1,250	0	1,250	.00	.00	1,250.00	.0%
01015000 534402 MTLN-PROG	1,400	0	1,400	.00	.00	1,400.00	.0%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL RECYCLING COMMISSION	2,650	0	2,650	.00	.00	2,650.00	.0%
01015400 CONSERVATION COMMISSION							
01015400 522201 SVS-CLRC	600	0	600	12.00	.00	588.00	2.0%
01015400 545502 COM-PUB RP	75	0	75	.00	.00	75.00	.0%
01015400 556601 PRF DV-SEM	100	0	100	.00	.00	100.00	.0%
TOTAL CONSERVATION COMMISSION	775	0	775	12.00	.00	763.00	1.5%
01015600 CLEAN ENERGY FUND							
01015600 522205 PROG EXP	1,600	0	1,600	.00	.00	1,600.00	.0%
TOTAL CLEAN ENERGY FUND	1,600	0	1,600	.00	.00	1,600.00	.0%
01015800 TRANSIT DISTRICT							
01015800 522205 PROGRAM EX	44,084	0	44,084	44,084.00	.00	.00	100.0%
TOTAL TRANSIT DISTRICT	44,084	0	44,084	44,084.00	.00	.00	100.0%
TOTAL GENERAL GOVERNMENT	16,496,747	0	16,496,747	3,885,422.15	27,425.89	12,583,898.96	23.7%
02 PUBLIC SAFETY							
01022000 POLICE							
01022000 501101 FULL TIME/	5,742,351	0	5,742,351	910,266.90	.00	4,832,084.10	15.9%
01022000 501102 PART TIME/	55,918	0	55,918	.00	.00	55,918.00	.0%
01022000 501103 SAL-SEASON	0	0	0	2,715.00	.00	-2,715.00	100.0%
01022000 501104 RELIEF/VAC	47,702	0	47,702	5,117.01	.00	42,584.99	10.7%
01022000 501105 OVERTIME	468,000	0	468,000	75,273.19	.00	392,726.81	16.1%
01022000 501106 LONGEVITY	22,450	0	22,450	.00	.00	22,450.00	.0%

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			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01022000	501109	COLLEGE IN	21,400	0	21,400	.00	.00	21,400.00	.0%
01022000	501112	SHIFTDIFF	42,504	0	42,504	701.80	.00	41,802.20	1.7%
01022000	501113	HOLIDAY	260,980	0	260,980	20,748.41	.00	240,231.59	8.0%
01022000	501114	TRAINING	80,000	0	80,000	628.51	.00	79,371.49	.8%
01022000	501887	POLICE UNI	16,500	0	16,500	2,600.00	.00	13,900.00	15.8%
01022000	501888	UNIFORM AL	44,000	0	44,000	2,191.16	.00	41,808.84	5.0%
01022000	522203	ANCILLARY	13,500	0	13,500	1,650.00	.00	11,850.00	12.2%
01022000	534401	OFFICE SUP	14,000	0	14,000	1,339.31	785.11	11,875.58	15.2%
01022000	534402	PROGRAM SU	36,036	0	36,036	3,718.14	899.47	31,418.39	12.8%
01022000	534403	MTLS-CLNG	5,562	0	5,562	3,990.05	.00	1,571.95	71.7%
01022000	545503	PUBLIC REL	2,500	0	2,500	.00	.00	2,500.00	.0%
01022000	556602	PRF DV-PRF	1,400	0	1,400	1,350.00	.00	50.00	96.4%
01022000	556603	PRF DV-INS	26,577	0	26,577	169.95	354.12	26,052.93	2.0%
01022000	556604	PRF DV-PUB	500	0	500	82.50	.00	417.50	16.5%
01022000	567704	EXPENSE AC	11,700	0	11,700	859.19	.00	10,840.81	7.3%
01022000	578801	SERVICE CO	114,100	0	114,100	58,095.16	2,878.00	53,126.84	53.4%
01022000	578803	PROGRAM-RE	6,000	0	6,000	1,923.11	.00	4,076.89	32.1%
01022000	578804	REFUSE REM	2,093	0	2,093	332.18	.00	1,760.82	15.9%
01022000	581888	CAPITAL OU	155,920	0	155,920	29,024.00	10,471.48	116,424.52	25.3%
01022000	589901	ANNUAL REN	5,000	0	5,000	778.08	.00	4,221.92	15.6%
01022000	590011	UTIL-HEAT	5,426	0	5,426	44.15	.00	5,381.85	.8%
01022000	590012	ELECTRICIT	100,013	0	100,013	8,616.30	.00	91,396.70	8.6%
01022000	590013	WATER	2,933	0	2,933	.00	.00	2,933.00	.0%
01022000	590014	TELEPHONE	17,409	0	17,409	2,152.47	.00	15,256.53	12.4%
01022000	590015	TRAFFICLIT	8,100	0	8,100	734.89	.00	7,365.11	9.1%
TOTAL POLICE			7,330,574	0	7,330,574	1,135,101.46	15,388.18	6,180,084.36	15.7%

01022400	ANIMAL CONTROL								
01022400	501101	FULL TIME/	53,257	0	53,257	8,398.20	.00	44,858.80	15.8%
01022400	501102	PART TIME/	26,465	0	26,465	4,316.63	.00	22,148.37	16.3%
01022400	501105	OVERTIME	2,000	0	2,000	.00	.00	2,000.00	.0%
01022400	501887	UNIFORMCLG	400	0	400	.00	.00	400.00	.0%
01022400	501888	UNIFORMALL	600	0	600	.00	556.20	43.80	92.7%
01022400	522202	SVS-PROF	6,500	0	6,500	287.48	.00	6,212.52	4.4%
01022400	522203	SVS-ANCLRY	300	0	300	.00	.00	300.00	.0%
01022400	534402	PROGSUPPL	3,750	0	3,750	616.12	857.29	2,276.59	39.3%
01022400	545501	COM-LEGAL	850	0	850	.00	.00	850.00	.0%
01022400	556603	PRF DV-INS	150	0	150	.00	.00	150.00	.0%
01022400	578801	MNTNCE-SV	740	0	740	110.00	550.00	80.00	89.2%
01022400	578802	MNTNCE-EQP	2,760	0	2,760	.00	.00	2,760.00	.0%

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			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01022400	578804	MNTNCE-RFS	698	0	698	110.72	.00	587.28	15.9%
01022400	581888	CAP OUTLAY	2,885	0	2,885	.00	2,575.00	310.00	89.3%
01022400	590011	UTIL-HEAT	2,274	0	2,274	52.39	.00	2,221.61	2.3%
01022400	590012	UTIL-ELECT	4,321	0	4,321	410.17	.00	3,910.83	9.5%
01022400	590013	UTIL-WATER	641	0	641	.00	.00	641.00	.0%
01022400	590014	UTIL-PHONE	331	0	331	25.43	.00	305.57	7.7%
TOTAL ANIMAL CONTROL			108,922	0	108,922	14,327.14	4,538.49	90,056.37	17.3%
01022500 CENTRAL EMRGNCY DISPATCH COMM									

01022500	522201	SVS-CLRC	0	0	0	60.00	.00	-60.00	100.0%
TOTAL CENTRAL EMRGNCY DISPATCH COMM			0	0	0	60.00	.00	-60.00	100.0%
01022600 EMERGENCY MEDICAL SERVICES									

01022600	501101	FULL TIME/	49,918	0	49,918	7,631.95	.00	42,286.05	15.3%
01022600	501102	PART TIME/	234,000	0	234,000	28,605.28	.00	205,394.72	12.2%
01022600	501105	OVERTIME	1,200	0	1,200	100.11	.00	1,099.89	8.3%
01022600	501888	UNIFORM AL	4,000	0	4,000	171.54	.00	3,828.46	4.3%
01022600	522202	PROFESSION	393,465	0	393,465	71,582.47	312,932.41	8,950.12	97.7%
01022600	522203	ANCILLARY	55,865	0	55,865	4,414.18	.00	51,450.82	7.9%
01022600	534401	OFFICE SUP	1,250	0	1,250	.00	.00	1,250.00	.0%
01022600	534402	PROGRAM SU	38,190	0	38,190	2,492.62	587.98	35,109.40	8.1%
01022600	534403	MTLS-CLNG	400	0	400	.00	.00	400.00	.0%
01022600	545503	PUBLIC REL	1,500	0	1,500	.00	.00	1,500.00	.0%
01022600	556601	PRF DV-SEM	1,000	0	1,000	.00	.00	1,000.00	.0%
01022600	556603	PRF DV-INS	8,765	0	8,765	160.00	.00	8,605.00	1.8%
01022600	567703	TRNSP-TRV	750	0	750	4.49	.00	745.51	.6%
01022600	578801	SERVICE CO	955	0	955	56.25	.00	898.75	5.9%
01022600	578802	EQUIPMENT/	5,500	0	5,500	11.44	.00	5,488.56	.2%
01022600	578804	REFUSE REM	698	0	698	110.72	.00	587.28	15.9%
01022600	581888	CAPITAL OU	128,429	0	128,429	.00	48,320.00	80,109.00	37.6%
01022600	589901	ANNUAL REN	2,780	0	2,780	283.94	.00	2,496.06	10.2%
01022600	590011	HEAT	6,498	0	6,498	169.17	.00	6,328.83	2.6%
01022600	590012	ELECTRICIT	13,036	0	13,036	1,289.01	.00	11,746.99	9.9%
01022600	590013	WATER	1,097	0	1,097	.00	.00	1,097.00	.0%
01022600	590014	TELEPHONE	2,319	0	2,319	152.58	.00	2,166.42	6.6%
TOTAL EMERGENCY MEDICAL SERVICES			951,615	0	951,615	117,235.75	361,840.39	472,538.86	50.3%

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			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

01022800 FIRE MARSHAL									

01022800	501101	FULL TIME/	248,381	0	248,381	39,142.29	.00	209,238.71	15.8%
01022800	501102	PART TIME/	22,055	0	22,055	3,292.55	.00	18,762.45	14.9%
01022800	501105	OVERTIME	8,000	0	8,000	822.95	.00	7,177.05	10.3%
01022800	501887	UNIFORMCLG	700	0	700	.00	.00	700.00	.0%
01022800	501888	UNIFORMALL	3,000	0	3,000	.00	.00	3,000.00	.0%
01022800	522203	ANCILLARY	200	0	200	.00	.00	200.00	.0%
01022800	522205	PROGRAM EX	200	0	200	.00	.00	200.00	.0%
01022800	534401	MTLS-OFFCE	500	0	500	.00	.00	500.00	.0%
01022800	534402	PROGRAM SU	800	0	800	.00	.00	800.00	.0%
01022800	556601	PRF DV-SEM	1,800	0	1,800	.00	.00	1,800.00	.0%
01022800	556602	PRF DV-PRF	1,500	0	1,500	140.00	.00	1,360.00	9.3%
01022800	556604	PRF DV-PUB	1,200	0	1,200	.00	.00	1,200.00	.0%
01022800	578802	EQUIPMENT/	1,000	0	1,000	.00	.00	1,000.00	.0%
01022800	581888	CAPITAL OU	2,400	0	2,400	.00	2,084.94	315.06	86.9%
01022800	589901	RNTLS-A/LS	7,700	0	7,700	.00	.00	7,700.00	.0%
01022800	590014	TELEPHONE	2,938	0	2,938	272.60	.00	2,665.40	9.3%
TOTAL FIRE MARSHAL			302,374	0	302,374	43,670.39	2,084.94	256,618.67	15.1%

01022824 FIRE MARSHAL-FIRE HYDRANTS									

01022824	590016	UTIL-FIRE	1,254,110	0	1,254,110	.00	.00	1,254,110.00	.0%
TOTAL FIRE MARSHAL-FIRE HYDRANTS			1,254,110	0	1,254,110	.00	.00	1,254,110.00	.0%

01023200 BUILDING OFFICIAL									

01023200	501101	FULL TIME/	317,651	0	317,651	40,698.69	.00	276,952.31	12.8%
01023200	501102	PART TIME/	24,180	0	24,180	6,962.16	.00	17,217.84	28.8%
01023200	501105	OVERTIME	5,000	0	5,000	571.12	.00	4,428.88	11.4%
01023200	501106	LONGEVITY	425	0	425	.00	.00	425.00	.0%
01023200	501888	UNIFORM AL	300	0	300	.00	.00	300.00	.0%
01023200	522204	CONTRACTUA	250	0	250	.00	.00	250.00	.0%
01023200	534401	OFFICE SUP	1,535	0	1,535	31.89	525.59	977.52	36.3%
01023200	545501	LEGAL NOTI	75	0	75	.00	.00	75.00	.0%
01023200	556601	SEMINARS/C	300	0	300	.00	.00	300.00	.0%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01023200 556602 PROFESSION	375	0	375	.00	.00	375.00	.0%
01023200 556604 PUBLICATIO	825	0	825	.00	.00	825.00	.0%
01023200 578801 MNTNCE-SV	2,392	0	2,392	598.00	.00	1,794.00	25.0%
01023200 581888 CAPITAL OU	4,733	0	4,733	.00	.00	4,733.00	.0%
TOTAL BUILDING OFFICIAL	358,041	0	358,041	48,861.86	525.59	308,653.55	13.8%
01023400 EMERGENCY MANAGEMENT							
01023400 501102 SAL-PT/PER	34,080	0	34,080	6,556.73	.00	27,523.27	19.2%
01023400 501105 SAL-OVRTIM	19,689	0	19,689	2,108.64	.00	17,580.36	10.7%
01023400 501888 UNIFORMALL	600	0	600	.00	.00	600.00	.0%
01023400 534402 PROGSUPPL	2,000	0	2,000	79.74	.00	1,920.26	4.0%
01023400 578801 MNTNCE-SV	600	0	600	.00	.00	600.00	.0%
01023400 578802 MNTNCE-EQP	1,625	0	1,625	.00	265.00	1,360.00	16.3%
01023400 590014 TELEPHONE	13,589	0	13,589	849.98	.00	12,739.02	6.3%
TOTAL EMERGENCY MANAGEMENT	72,183	0	72,183	9,595.09	265.00	62,322.91	13.7%
TOTAL PUBLIC SAFETY	10,377,819	0	10,377,819	1,368,851.69	384,642.59	8,624,324.72	16.9%
03 PUBLIC WORKS							
01030000 PUBLIC WORKS DIRECTOR							
01030000 501101 FULL TIME/	158,796	0	158,796	25,014.70	.00	133,781.30	15.8%
01030000 556601 PRF DV-SEM	320	0	320	.00	.00	320.00	.0%
01030000 556602 PRF DV-PRF	300	0	300	35.00	.00	265.00	11.7%
01030000 567704 EXPENSE AC	250	0	250	.00	.00	250.00	.0%
01030000 590014 TELEPHONE	948	0	948	74.54	.00	873.46	7.9%
TOTAL PUBLIC WORKS DIRECTOR	160,614	0	160,614	25,124.24	.00	135,489.76	15.6%
01030023 SECURITY-BLDG & GROUNDS							
01030023 522204 SVS-CONTRC	0	0	0	300.00	.00	-300.00	100.0%
TOTAL SECURITY-BLDG & GROUNDS	0	0	0	300.00	.00	-300.00	100.0%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

01030025 PUBLIC WORKS -STREET LIGHTS							

01030025 590015 STREET AND	413,603	0	413,603	31,016.07	.00	382,586.93	7.5%
TOTAL PUBLIC WORKS -STREET LIGHTS	413,603	0	413,603	31,016.07	.00	382,586.93	7.5%
01030100 PUBLIC WORKS - HIGHWAY							

01030100 501101 FULL TIME/	1,766,904	0	1,766,904	274,722.37	.00	1,492,181.63	15.5%
01030100 501102 SAL-PT/PER	22,774	0	22,774	3,259.85	.00	19,514.15	14.3%
01030100 501103 SEASONAL/T	7,500	0	7,500	592.80	.00	6,907.20	7.9%
01030100 501105 OVERTIME	42,500	0	42,500	3,836.77	.00	38,663.23	9.0%
01030100 501106 LONGEVITY	1,000	0	1,000	.00	.00	1,000.00	.0%
01030100 501888 UNIFORM AL	23,815	0	23,815	5,119.25	.00	18,695.75	21.5%
01030100 522203 ANCILLARY	37,000	0	37,000	.00	.00	37,000.00	.0%
01030100 534401 OFFICE SUP	2,500	0	2,500	92.00	307.05	2,100.95	16.0%
01030100 534402 PROGRAM SU	160,000	0	160,000	36,999.30	.00	123,000.70	23.1%
01030100 534403 MTLN-CLNG	400	0	400	.00	.00	400.00	.0%
01030100 545503 PUBLIC REL	7,700	0	7,700	915.00	3,085.00	3,700.00	51.9%
01030100 556601 PRF DV-SEM	200	0	200	130.44	.00	69.56	65.2%
01030100 578801 SERVICE CO	3,585	0	3,585	466.25	.00	3,118.75	13.0%
01030100 578803 PROGRAM-RE	22,000	0	22,000	.00	.00	22,000.00	.0%
01030100 578804 MNTNCE-RFS	6,275	0	6,275	996.10	.00	5,278.90	15.9%
01030100 581888 CAPITAL OU	53,976	0	53,976	31,763.00	.00	22,213.00	58.8%
01030100 589901 ANNUAL REN	82,508	0	82,508	.00	.00	82,508.00	.0%
01030100 589902 OCCASIONAL	15,000	0	15,000	405.75	.00	14,594.25	2.7%
01030100 590011 HEAT	37,222	0	37,222	586.34	.00	36,635.66	1.6%
01030100 590012 ELECTRICIT	87,510	0	87,510	5,191.77	.00	82,318.23	5.9%
01030100 590013 WATER	5,190	0	5,190	.00	.00	5,190.00	.0%
01030100 590014 TELEPHONE	9,987	0	9,987	1,397.62	.00	8,589.38	14.0%
TOTAL PUBLIC WORKS - HIGHWAY	2,395,546	0	2,395,546	366,474.61	3,392.05	2,025,679.34	15.4%
01030101 HW-SNOW REMOVAL							

01030101 501105 SAL-OVRTIM	165,000	0	165,000	.00	.00	165,000.00	.0%
01030101 534402 PROGRAM SU	385,000	0	385,000	12,572.18	46,555.24	325,872.58	15.4%
TOTAL HW-SNOW REMOVAL	550,000	0	550,000	12,572.18	46,555.24	490,872.58	10.8%

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	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED

01030105 HW-CONSTRUCTION							

01030105 522205 PROG EXP	250,000	0	250,000	12,570.22	.00	237,429.78	5.0%
TOTAL HW-CONSTRUCTION	250,000	0	250,000	12,570.22	.00	237,429.78	5.0%
01030200 PUBLIC WORKS - BLD MAINTENANCE							

01030200 501101 FULL TIME/	518,662	0	518,662	66,080.14	.00	452,581.86	12.7%
01030200 501102 SAL-PT/PER	13,294	0	13,294	2,196.54	.00	11,097.46	16.5%
01030200 501105 SAL-OVRTIM	2,600	0	2,600	.00	.00	2,600.00	.0%
01030200 501106 SAL-LNGVIT	850	0	850	.00	.00	850.00	.0%
01030200 501888 UNIFORM AL	1,225	0	1,225	500.00	.00	725.00	40.8%
01030200 522203 SVS-ANCLRY	95,000	0	95,000	.00	87,323.63	7,676.37	91.9%
01030200 522204 SVS-CONTRC	5,270	0	5,270	.00	.00	5,270.00	.0%
01030200 534402 PROGRAM SU	5,000	0	5,000	.00	.00	5,000.00	.0%
01030200 578802 MNTNCE-EQP	176,060	0	176,060	43,796.67	12,715.30	119,548.03	32.1%
01030200 589902 OCCASIONAL	1,200	0	1,200	.00	.00	1,200.00	.0%
01030200 590017 SEWER FEE	119,768	0	119,768	.00	.00	119,768.00	.0%
TOTAL PUBLIC WORKS - BLD MAINTENANCE	938,929	0	938,929	112,573.35	100,038.93	726,316.72	22.6%
01030300 FLEET MAINTENANCE							

01030300 501101 SAL-FT/PER	556,030	0	556,030	66,806.12	.00	489,223.88	12.0%
01030300 501105 SAL-OVRTIM	10,200	0	10,200	1,143.07	.00	9,056.93	11.2%
01030300 501106 SAL-LNGVIT	500	0	500	.00	.00	500.00	.0%
01030300 501888 UNIFORMALL	5,575	0	5,575	.00	.00	5,575.00	.0%
01030300 567701 TRNSP-GAS	357,192	0	357,192	76,892.24	.00	280,299.76	21.5%
01030300 567702 TRNSP-VEH	341,560	0	341,560	43,600.20	154,470.89	143,488.91	58.0%
01030300 578801 MNTNCE-SV	2,540	0	2,540	574.03	.00	1,965.97	22.6%
TOTAL FLEET MAINTENANCE	1,273,597	0	1,273,597	189,015.66	154,470.89	930,110.45	27.0%
01030400 RECYCLING CENTER							

01030400 501101 FULL TIME/	188,737	0	188,737	18,157.30	.00	170,579.70	9.6%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01030400 501105 OVERTIME	29,840	0	29,840	3,391.68	.00	26,448.32	11.4%
01030400 501888 UNIFORMALL	500	0	500	225.00	.00	275.00	45.0%
01030400 522204 CONTRACTUA	1,848,300	0	1,848,300	135,668.55	1,935.00	1,710,696.45	7.4%
01030400 522207 SPECCONTR	29,950	0	29,950	2,747.15	.00	27,202.85	9.2%
01030400 534402 PROGRAM SU	8,000	0	8,000	261.50	.00	7,738.50	3.3%
01030400 578801 MNINCE-SV	1,298	0	1,298	.00	.00	1,298.00	.0%
01030400 581886 HAZARDOUS	15,000	0	15,000	.00	.00	15,000.00	.0%
01030400 581888 CAPITAL OU	10,000	0	10,000	.00	.00	10,000.00	.0%
01030400 589901 RNTLS-A/LS	30,597	0	30,597	.00	.00	30,597.00	.0%
TOTAL RECYCLING CENTER	2,162,222	0	2,162,222	160,451.18	1,935.00	1,999,835.82	7.5%
01030500 TOWN ENGINEER							
01030500 501101 FULL TIME/	440,040	0	440,040	58,991.02	.00	381,048.98	13.4%
01030500 501105 OVERTIME	12,000	0	12,000	1,235.33	.00	10,764.67	10.3%
01030500 501106 LONGEVITY	850	0	850	.00	.00	850.00	.0%
01030500 501888 UNIFORMALL	840	0	840	.00	840.00	.00	100.0%
01030500 522202 PROFESSION	5,000	0	5,000	.00	.00	5,000.00	.0%
01030500 522203 SVS-ANCLRY	600	0	600	.00	.00	600.00	.0%
01030500 522204 SVS-CONTRC	3,634	0	3,634	.00	.00	3,634.00	.0%
01030500 534401 OFFICE SUP	2,800	0	2,800	30.30	.00	2,769.70	1.1%
01030500 534402 PROGRAM SU	3,500	0	3,500	70.00	10.95	3,419.05	2.3%
01030500 545501 LEGAL NOTI	280	0	280	.00	.00	280.00	.0%
01030500 556602 PRF DUES	1,190	0	1,190	.00	.00	1,190.00	.0%
01030500 578802 EQUIPMENT/	2,000	0	2,000	.00	.00	2,000.00	.0%
01030500 589901 ANNUAL REN	4,120	0	4,120	.00	.00	4,120.00	.0%
TOTAL TOWN ENGINEER	476,854	0	476,854	60,326.65	850.95	415,676.40	12.8%
TOTAL PUBLIC WORKS	8,621,365	0	8,621,365	970,424.16	307,243.06	7,343,697.78	14.8%
04 PUBLIC HEALTH							
01040000 HEALTH DISTRICT							
01040000 522205 PROGRAM EX	241,783	0	241,783	60,408.25	.00	181,374.75	25.0%
TOTAL HEALTH DISTRICT	241,783	0	241,783	60,408.25	.00	181,374.75	25.0%
01040200 VITAL STATISTICS							

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01040200 522205 PROGRAM EX	500	0	500	.00	.00	500.00	.0%
01040200 578803 PROGRAM-RE	500	0	500	.00	.00	500.00	.0%
TOTAL VITAL STATISTICS	1,000	0	1,000	.00	.00	1,000.00	.0%
01040400 NURSING - SENIORS							
01040400 501102 SAL-PT/PER	32,265	0	32,265	4,461.16	.00	27,803.84	13.8%
01040400 501106 SAL-LNGVIT	200	0	200	.00	.00	200.00	.0%
01040400 534402 MTLs-PROG	500	0	500	.00	.00	500.00	.0%
01040400 556602 PRF DUES	25	0	25	.00	.00	25.00	.0%
01040400 567703 TRNSP-TRV	100	0	100	16.12	.00	83.88	16.1%
TOTAL NURSING - SENIORS	33,090	0	33,090	4,477.28	.00	28,612.72	13.5%
01060400 NON PUBLIC SCHOOL							
01060400 501101 SAL-FT/PER	264,696	0	264,696	12,755.66	.00	251,940.34	4.8%
01060400 501102 SAL-PT/PER	14,930	0	14,930	.00	.00	14,930.00	.0%
01060400 501104 SAL-VAC, W	2,534	0	2,534	.00	.00	2,534.00	.0%
01060400 501106 SAL-LNGVIT	1,573	0	1,573	.00	.00	1,573.00	.0%
01060400 534402 MTLs-PROG	1,045	0	1,045	.00	.00	1,045.00	.0%
01060400 556601 PRF DV-SEM	60	0	60	.00	.00	60.00	.0%
01060400 567703 TRNSP-TRV	150	0	150	.00	.00	150.00	.0%
TOTAL NON PUBLIC SCHOOL	284,988	0	284,988	12,755.66	.00	272,232.34	4.5%
TOTAL PUBLIC HEALTH	560,861	0	560,861	77,641.19	.00	483,219.81	13.8%
05 SOCIAL SERVICES							
01050000 SOCIAL SERVICES							
01050000 501101 FULL TIME/	89,182	0	89,182	15,104.76	.00	74,077.24	16.9%
01050000 501102 PART TIME/	15,590	0	15,590	2,097.54	.00	13,492.46	13.5%
01050000 501103 SAL-SEASON	0	0	0	82.69	.00	-82.69	100.0%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMIS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01050000 501106 LONGEVITY	412	0	412	.00	.00	412.00	.0%
01050000 534401 MTLS-OFFCE	750	0	750	.00	.00	750.00	.0%
01050000 556601 PRF DV-SEM	125	0	125	.00	.00	125.00	.0%
01050000 567703 TRAVEL REI	450	0	450	.00	.00	450.00	.0%
01050000 578802 EQUIPMENT/	100	0	100	15.94	.00	84.06	15.9%
01050000 581888 CAPITAL OU	800	0	800	.00	.00	800.00	.0%
01050000 589901 ANNUAL REN	600	0	600	.00	.00	600.00	.0%
01050000 590014 TELEPHONE	2,026	0	2,026	149.24	.00	1,876.76	7.4%
TOTAL SOCIAL SERVICES	110,035	0	110,035	17,450.17	.00	92,584.83	15.9%
01050200 COUNSELING CENTER							
01050200 501101 FULL TIME/	202,809	0	202,809	31,956.73	.00	170,852.27	15.8%
01050200 501105 SAL-OVRTIM	570	0	570	21.49	.00	548.51	3.8%
01050200 501106 SAL-LNGVIT	1,275	0	1,275	.00	.00	1,275.00	.0%
01050200 522202 SVS-PROF	3,600	0	3,600	.00	.00	3,600.00	.0%
01050200 534401 MTLS-OFFCE	1,138	0	1,138	431.03	.00	706.97	37.9%
01050200 534402 MTLS-PROG	750	0	750	.00	.00	750.00	.0%
01050200 545503 PUB REL	585	0	585	.00	.00	585.00	.0%
01050200 556602 PRF DUES	958	0	958	.00	.00	958.00	.0%
01050200 567703 TRNSP-TRV	1,500	0	1,500	123.01	.00	1,376.99	8.2%
01050200 578801 MNINCE-SV	2,393	0	2,393	172.62	827.38	1,393.00	41.8%
01050200 590011 UTIL-HEAT	1,506	0	1,506	.00	.00	1,506.00	.0%
01050200 590012 UTIL-ELECT	2,623	0	2,623	218.69	.00	2,404.31	8.3%
01050200 590013 UTIL-WATER	211	0	211	.00	.00	211.00	.0%
01050200 590014 UTIL-PHONE	1,698	0	1,698	130.16	.00	1,567.84	7.7%
TOTAL COUNSELING CENTER	221,616	0	221,616	33,053.73	827.38	187,734.89	15.3%
01050600 SENIOR CITIZENS' SERVICES							
01050600 501101 FULL TIME/	46,734	0	46,734	3,915.16	.00	42,818.84	8.4%
01050600 501102 PART TIME/	91,006	0	91,006	13,690.48	.00	77,315.52	15.0%
01050600 501106 LONGEVITY	213	0	213	.00	.00	213.00	.0%
01050600 522201 CLERICAL F	600	0	600	.00	.00	600.00	.0%
01050600 522205 PROGRAM EX	34,105	0	34,105	2,572.33	.00	31,532.67	7.5%
01050600 534401 OFFICE SUP	1,171	0	1,171	797.99	.00	373.01	68.1%
01050600 534403 MTLS-CLNG	1,700	0	1,700	23.09	.00	1,676.91	1.4%
01050600 545502 PUBLIC REP	300	0	300	.00	.00	300.00	.0%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01050600 567703 TRAVEL REI	400	0	400	.00	.00	400.00	.0%
01050600 578801 SERVICE CO	7,733	0	7,733	496.83	1,018.00	6,218.17	19.6%
01050600 578802 EQUIPMENT/	4,000	0	4,000	.00	.00	4,000.00	.0%
01050600 578804 MNINCE-RFS	0	0	0	221.42	.00	-221.42	100.0%
01050600 581888 CAPITAL OU	26,174	0	26,174	.00	.00	26,174.00	.0%
01050600 590011 UTIL-HEAT	10,173	0	10,173	.00	.00	10,173.00	.0%
01050600 590012 ELECTRICIT	20,590	0	20,590	1,666.38	.00	18,923.62	8.1%
01050600 590013 WATER	1,501	0	1,501	.00	.00	1,501.00	.0%
01050600 590014 TELEPHONE	3,559	0	3,559	275.61	.00	3,283.39	7.7%
TOTAL SENIOR CITIZENS' SERVICES	249,959	0	249,959	23,659.29	1,018.00	225,281.71	9.9%
TOTAL SOCIAL SERVICES	581,610	0	581,610	74,163.19	1,845.38	505,601.43	13.1%
06 EDUCATION							

01060000 EDUCATION							

01060000 511151 FRINGE-M/D	1,074,689	-1,074,689	0	.00	.00	.00	.0%
01060000 511152 FRINGE-WC	0	0	0	1,425.33	.00	-1,425.33	100.0%
01060000 522204 SVS-CONTRC	159,539	0	159,539	36,197.81	.00	123,341.19	22.7%
01060000 522205 PROG EXP	85,893,093	1,551,745	87,444,838	6,699,829.23	.00	80,745,008.77	7.7%
01060000 567703 TRNSP-TRV	869,854	0	869,854	4,458.84	.00	865,395.16	.5%
01060000 578805 XTRA ITEM	0	0	0	4,000.00	.00	-4,000.00	100.0%
01060000 589901 RNTLS-A/LS	245,432	0	245,432	26,800.28	.00	218,631.72	10.9%
01060000 595888 INT-BOND	2,191,878	0	2,191,878	128,836.25	.00	2,063,041.75	5.9%
01060000 597888 PRINC-BOND	4,512,150	0	4,512,150	.00	.00	4,512,150.00	.0%
TOTAL EDUCATION	94,946,635	477,056	95,423,691	6,901,547.74	.00	88,522,143.26	7.2%
01060200 SCHOOL NURSES							

01060200 501101 FULL TIME/	695,209	0	695,209	7,202.64	.00	688,006.36	1.0%
01060200 501102 PART TIME/	30,525	0	30,525	.00	.00	30,525.00	.0%
01060200 501104 RELIEF/VAC	7,395	0	7,395	.00	.00	7,395.00	.0%
01060200 501106 LONGEVITY	1,602	0	1,602	.00	.00	1,602.00	.0%
01060200 534401 OFFICE SUP	722	0	722	19.00	.00	703.00	2.6%
01060200 534402 PROGSUPPL	2,058	0	2,058	.00	.00	2,058.00	.0%
01060200 545504 POSTAGE	120	0	120	.00	.00	120.00	.0%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01060200 556601 PRF DV-SEM	120	0	120	.00	.00	120.00	.0%
01060200 556602 PRF DV-PRF	240	0	240	.00	.00	240.00	.0%
01060200 567703 TRAVEL REI	820	0	820	19.58	.00	800.42	2.4%
01060200 578801 MNTNCE-SV	1,355	0	1,355	141.64	.00	1,213.36	10.5%
TOTAL SCHOOL NURSES	740,166	0	740,166	7,382.86	.00	732,783.14	1.0%
01060600 BUSINESS/EDUCATION INITIATIVE							
01060600 522202 SVS-PROF	20,000	0	20,000	1,184.75	.00	18,815.25	5.9%
01060600 522204 CONTRACTUA	8,000	0	8,000	.00	.00	8,000.00	.0%
01060600 534401 OFFICE SUP	450	0	450	.00	.00	450.00	.0%
01060600 534402 PROGRAM SU	300	0	300	.00	.00	300.00	.0%
01060600 545502 PUBLIC REP	300	0	300	.00	.00	300.00	.0%
01060600 567703 TRNSP-TRV	100	0	100	.00	.00	100.00	.0%
01060600 590011 HEAT	2,787	0	2,787	50.51	.00	2,736.49	1.8%
01060600 590012 ELECTRICIT	2,466	0	2,466	151.92	.00	2,314.08	6.2%
01060600 590014 TELEPHONE	346	0	346	25.43	.00	320.57	7.3%
TOTAL BUSINESS/EDUCATION INITIATIVE	34,749	0	34,749	1,412.61	.00	33,336.39	4.1%
TOTAL EDUCATION	95,721,550	477,056	96,198,606	6,910,343.21	.00	89,288,262.79	7.2%
07 LIBRARIES							
01070000 LIBRARIES							
01070000 501101 FULL TIME/	837,869	0	837,869	132,032.53	.00	705,836.47	15.8%
01070000 501102 PART TIME/	308,516	0	308,516	46,995.91	.00	261,520.09	15.2%
01070000 501105 LIBRARY -O	21,021	0	21,021	536.29	.00	20,484.71	2.6%
01070000 501106 LONGEVITY	2,325	0	2,325	.00	.00	2,325.00	.0%
01070000 522201 CLERICAL F	720	0	720	60.00	.00	660.00	8.3%
01070000 522205 PROGRAM EX	11,000	0	11,000	3,454.89	.00	7,545.11	31.4%
01070000 534401 OFFICE SUP	24,000	0	24,000	1,568.92	508.25	21,922.83	8.7%
01070000 534402 PROGRAM SU	167,000	0	167,000	6,598.08	79,069.50	81,332.42	51.3%
01070000 545504 POSTAGE	500	0	500	.00	.00	500.00	.0%
01070000 578801 SERVICE CO	4,640	0	4,640	1,049.92	1,300.00	2,290.08	50.6%
01070000 578802 EQUIPMENT/	29,217	0	29,217	25,428.50	52.34	3,736.16	87.2%
01070000 578803 PROGRAM-RE	4,750	0	4,750	22.38	.00	4,727.62	.5%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01070000 578804 REFUSE REM	2,527	0	2,527	401.14	.00	2,125.86	15.9%
01070000 581888 CAPITAL OU	11,835	0	11,835	.00	.00	11,835.00	.0%
01070000 589901 ANNUAL REN	26,883	0	26,883	2,466.29	10,400.00	14,016.71	47.9%
01070000 590011 HEAT	19,229	0	19,229	312.93	.00	18,916.07	1.6%
01070000 590012 ELECTRICIT	81,685	0	81,685	7,372.52	.00	74,312.48	9.0%
01070000 590013 WATER	1,980	0	1,980	.00	.00	1,980.00	.0%
01070000 590014 TELEPHONE	6,258	0	6,258	606.97	.00	5,651.03	9.7%
TOTAL LIBRARIES	1,561,955	0	1,561,955	228,907.27	91,330.09	1,241,717.64	20.5%
TOTAL LIBRARIES	1,561,955	0	1,561,955	228,907.27	91,330.09	1,241,717.64	20.5%
08 RECREATION AND PARKS							

01080000 PUBLIC EVENTS							

01080000 522205 PROGRAM EX	20,000	0	20,000	895.00	.00	19,105.00	4.5%
TOTAL PUBLIC EVENTS	20,000	0	20,000	895.00	.00	19,105.00	4.5%
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/	165,829	0	165,829	25,946.09	.00	139,882.91	15.6%
01080400 501102 PART TIME/	63,631	-38,000	25,631	.00	.00	25,631.00	.0%
01080400 501105 SAL-OVRTIM	1,680	0	1,680	1,513.68	.00	166.32	90.1%
01080400 501106 SAL-LNGVIT	850	0	850	.00	.00	850.00	.0%
01080400 522201 CLERICAL F	900	-360	540	.00	.00	540.00	.0%
01080400 522205 PROG EXP	283,500	-6,000	277,500	214,331.38	.00	63,168.62	77.2%
01080400 534402 PROGSUPPL	13,124	-1,541	11,583	691.78	214.00	10,677.22	7.8%
01080400 545503 COM-PUB RL	325	-325	0	.00	.00	.00	.0%
01080400 556601 PRF DV-SEM	400	0	400	.00	.00	400.00	.0%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01080400 556602 PRF DV-PRF	400	0	400	.00	.00	400.00	.0%
01080400 567703 TRNSP-TRV	2,257	-300	1,957	971.88	.00	985.12	49.7%
01080400 578801 MNTNCE-SV	1,168	0	1,168	45.00	.00	1,123.00	3.9%
01080400 578804 MNTNCE-RFS	698	0	698	110.72	.00	587.28	15.9%
YOUTH YOUTH COMMISSION							
01080400 501102 YOUTH SAL-PT/PER	0	38,000	38,000	11,399.06	.00	26,600.94	30.0%
01080400 522201 YOUTH SVS-CLRC	0	360	360	.00	.00	360.00	.0%
01080400 522205 YOUTH PROG EXP	0	6,000	6,000	374.00	.00	5,626.00	6.2%
01080400 534402 YOUTH PROGSUPPL	0	1,541	1,541	1,429.97	.00	111.03	92.8%
01080400 545503 YOUTH COM-PUB RL	0	325	325	199.37	.00	125.63	61.3%
01080400 567703 YOUTH TRNSP-TRV	0	300	300	119.32	.00	180.68	39.8%
TOTAL RECREATION	534,762	0	534,762	257,132.25	214.00	277,415.75	48.1%
01080600 PARKS							
01080600 501101 FULL TIME/	880,628	0	880,628	135,095.95	.00	745,532.05	15.3%
01080600 501102 PART TIME/	21,517	-21,000	517	.00	.00	517.00	.0%
01080600 501103 SEASONAL/T	102,510	0	102,510	30,533.77	.00	71,976.23	29.8%
01080600 501105 OVERTIME	37,000	0	37,000	5,588.89	.00	31,411.11	15.1%
01080600 501106 LONGEVITY	1,850	0	1,850	.00	.00	1,850.00	.0%
01080600 501120 AED STIP	800	0	800	800.00	.00	.00	100.0%
01080600 501888 UNIFORM AL	11,590	0	11,590	1,700.00	1,939.85	7,950.15	31.4%
01080600 522201 SVS-CLRC	3,950	0	3,950	658.32	.00	3,291.68	16.7%
01080600 522203 SVS-ANCLRY	209,400	21,000	230,400	17,450.00	191,950.00	21,000.00	90.9%
01080600 534401 MTLs-OFFCE	750	0	750	205.38	.00	544.62	27.4%
01080600 534402 PROGRAM SU	65,000	0	65,000	7,735.41	22,957.49	34,307.10	47.2%
01080600 534403 MTLs-CLNG	5,600	0	5,600	.00	4,000.00	1,600.00	71.4%
01080600 545503 PUBLIC REL	3,500	0	3,500	.00	3,500.00	.00	100.0%
01080600 556601 PRF DV-SEM	750	0	750	.00	.00	750.00	.0%
01080600 578801 SERVICE CO	10,414	0	10,414	.00	.00	10,414.00	.0%
01080600 578802 EQUIPMENT/	22,000	0	22,000	3,875.44	10,800.00	7,324.56	66.7%
01080600 578803 PROGRAM-RE	47,500	0	47,500	24,060.46	6,848.39	16,591.15	65.1%
01080600 578804 MNTNCE-RFS	434	0	434	68.96	.00	365.04	15.9%
01080600 581888 CAPITAL OU	46,695	0	46,695	.00	18,000.00	28,695.00	38.5%
01080600 589901 ANNUAL REN	75,949	0	75,949	.00	.00	75,949.00	.0%
01080600 589902 OCCASIONAL	7,000	0	7,000	.00	.00	7,000.00	.0%
01080600 590011 HEAT	7,966	0	7,966	.00	.00	7,966.00	.0%
01080600 590012 ELECTRICIT	113,094	0	113,094	12,075.29	.00	101,018.71	10.7%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01080600 590013 WATER	47,327	0	47,327	.00	.00	47,327.00	.0%
01080600 590014 TELEPHONE	17,161	0	17,161	1,971.31	.00	15,189.69	11.5%
TOTAL PARKS	1,740,385	0	1,740,385	241,819.18	259,995.73	1,238,570.09	28.8%

01080800 TREE WARDEN							
01080800 501101 FULL TIME/	21,043	0	21,043	3,316.32	.00	17,726.68	15.8%
01080800 522205 PROGRAM EX	65,000	0	65,000	1,165.00	.00	63,835.00	1.8%
01080800 578806 EMERG SERV	20,000	0	20,000	1,105.00	.00	18,895.00	5.5%
TOTAL TREE WARDEN	106,043	0	106,043	5,586.32	.00	100,456.68	5.3%

01080900 ARTS COMMISSION							
01080900 501102 SAL-PT/PER	18,874	0	18,874	2,974.50	.00	15,899.50	15.8%
01080900 522201 SVS-CLRC	480	0	480	.00	.00	480.00	.0%
01080900 522205 PROGRAM EX	6,000	0	6,000	.00	.00	6,000.00	.0%
01080900 534401 OFFICE SUP	420	0	420	.00	.00	420.00	.0%
01080900 545503 COM-PUB RL	3,000	0	3,000	1,621.74	.00	1,378.26	54.1%
01080900 567703 TRNSP-TRV	100	0	100	.00	.00	100.00	.0%
TOTAL ARTS COMMISSION	28,874	0	28,874	4,596.24	.00	24,277.76	15.9%
TOTAL RECREATION AND PARKS	2,430,784	0	2,430,784	510,028.99	260,209.73	1,660,545.28	31.7%

09 DEBT SERVICE							

01090000 DEBT SERVICE							
01090000 595888 INTEREST G	1,413,999	0	1,413,999	155,758.71	.00	1,258,240.29	11.0%
01090000 596888 INTEREST -	107,475	0	107,475	.00	.00	107,475.00	.0%
01090000 597888 G/O BONDS	2,570,160	0	2,570,160	.00	.00	2,570,160.00	.0%
TOTAL DEBT SERVICE	4,091,634	0	4,091,634	155,758.71	.00	3,935,875.29	3.8%
TOTAL DEBT SERVICE	4,091,634	0	4,091,634	155,758.71	.00	3,935,875.29	3.8%

FOR 2012 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL GENERAL FUND	140,444,325	477,056	140,921,381	14,181,540.56	1,072,696.74	125,667,143.70	10.8%
TOTAL EXPENSES	140,444,325	477,056	140,921,381	14,181,540.56	1,072,696.74	125,667,143.70	
GRAND TOTAL	140,444,325	477,056	140,921,381	14,181,540.56	1,072,696.74	125,667,143.70	10.8%

** END OF REPORT - Generated by Maria Pires **

Maria Pires

From: John Ponzio [znopj@sbcglobal.net]
Sent: Thursday, September 01, 2011 9:12 AM
To: Elaine Hammers
Cc: Maria Pires
Subject: Board of Finance Meeting Sept 8

Hi Elaine

I will be on vacation next week and will miss the Board meeting. My report will be forwarded when complete. Since your meeting is very early in the month, month end data is not yet available.

On Wed. Aug. 24, the Town successfully sold \$26,310,000 of GO Bonds at an aggregate rate of 3.06%.. The proceeds from this sale will be used to pay off the one year notes taken last Sept. mostly related to Sewers and THS "like new" renovations. Also the same day, we successfully sold \$28,550,000 of GO Notes at an astounding rate of just .28%. The proceeds from these notes will go for Sewer Project, THS and 2011 portion of the capital projects plan, all of which are in process. These sales and the outstanding interest rates are due to all 3 rating agencies confirming the Town's AA+ or AA2 credit rating. This is a great accomplishment for the Town and will save significant debt service funds over the coming years, especially considering the economic times we are in. These ratings reflect the agencies confirmation that Trumbull is on the proper financial path especially regarding Pension mitigation, fund balance, grand list growth and a low stable tax rate.

It should be noted that several Fairfield County towns with AAA ratings have been put on the "watch list" by Moody's.

John Ponzio

Final Official Statement Dated August 24, 2011

NEW MONEY: Book-Entry-Only

**BOND & NOTE RATINGS: Moody's Investors Service: Aa2
Standard & Poor's Corporation: AA/SP-1+
Fitch Ratings: AA+/F1+**

In the opinion of Bond Counsel, based on existing statutes and court decisions and assuming the material accuracy of representations and continuing compliance by the Town with certain covenants and procedures relating to requirements of the Internal Revenue Code of 1986, as amended (the "Code"), interest on the Bonds and Notes is not included in gross income of the owners thereof for purposes of Federal income taxation and is not treated as a preference item for purposes of computing the Federal alternative minimum tax. Interest on the Bonds and Notes may be includable in the calculation of certain taxes under the Code, including adjusted current earnings for purposes of calculating the alternative minimum tax on corporations (as defined for federal income tax purposes). In the opinion of Bond Counsel, based on existing statutes, interest on the Bonds and Notes is excluded from taxable income for purposes of the Connecticut income tax on individuals, trusts and estates, and is excluded from amounts on which the net Connecticut minimum tax is based in the case of individuals, trusts and estates required to pay the Federal alternative minimum tax. See Appendix B – "Form of Opinions of Bond Counsel and Tax Exemption" herein.



Town of Trumbull, Connecticut

\$26,310,000

General Obligation Bonds, Issue of 2011

Dated: September 1, 2011

**Due: Serially September 1, 2012-2031
as detailed below:**

Interest on the Bonds will be payable March 1, 2012 and semiannually thereafter on March 1 and September 1 in each year until maturity. The Bonds will be issued in book-entry-only form and registered in the name of Cede & Co., as nominee for the Depository Trust Company ("DTC"), New York, New York. The beneficial owners of the Bonds will not receive certificates representing their ownership interest in the Bonds. Principal of, redemption premium, if any, and interest payments on, the Bonds will be made by the Town of Trumbull, Connecticut (the "Town") to The Depository Trust Company, New York, New York ("DTC"), or its nominee as registered owner of the Bonds. DTC will credit its participants in accordance with their respective holdings shown in the records of DTC. It is anticipated that the beneficial owners of the Bonds will receive payment or credit from DTC participants and other nominees of the beneficial owners. Ownership of the Bonds may be in principal amounts of \$5,000 or integral multiples thereof. (See "Book-Entry-Only Transfer System" herein.)

The Bonds are subject to redemption prior to maturity as more fully described under "Redemption Provisions" herein.

Year	Principal	Coupon	Yield	CUSIP	Year	Principal	Coupon	Yield	CUSIP
2012	\$ 1,315,000	2.000%	0.300%	898116K31	2022*	\$ 1,315,000	3.000%	2.690%	898116L55
2013	1,315,000	2.000%	0.400%	898116K49	2023*	1,315,000	3.000%	2.930%	898116L63
2014	1,315,000	3.000%	0.530%	898116K56	2024	1,315,000	3.000%	3.100%	898116L71
2015	1,315,000	3.000%	0.670%	898116K64	2025	1,315,000	3.125%	3.250%	898116L89
2016	1,315,000	3.000%	1.000%	898116K72	2026	1,315,000	3.250%	3.400%	898116L97
2017	1,315,000	4.000%	1.340%	898116K80	2027	1,315,000	3.500%	3.600%	898116M21
2018	1,315,000	4.000%	1.650%	898116K98	2028	1,315,000	3.650%	3.700%	898116M39
2019	1,315,000	2.000%	1.930%	898116L22	2029*	1,315,000	4.000%	3.750%	898116M47
2020*	1,315,000	4.000%	2.240%	898116L30	2030*	1,320,000	4.000%	3.850%	898116M54
2021*	1,315,000	4.000%	2.440%	898116L48	2031	1,320,000	4.000%	4.000%	898116M62

* Priced assuming optional redemption on September 1, 2019; however any such redemption is at the option of the Town.

JANNEY MONTGOMERY SCOTT LLC

\$28,550,000

General Obligation Bond Anticipation Notes

Dated: September 8, 2011 **Rate: 1.00%**
Due: September 7, 2012 **Yield: 0.28%**
CUSIP: 898116M70

The Notes were purchased by J.P. Morgan Securities through a competitive bid process.

The Notes will be issued in book-entry-only form and will be registered in the name of Cede & Co., as noteowner and nominee for DTC, New York, New York. (See "Book-Entry-Only Transfer System" herein.) The Notes are not subject to redemption prior to maturity.

The Bonds and Notes will be general obligations of the Town and the Town will pledge its full faith and credit to pay the principal of and the interest on the Bonds and Notes when due. (See "Security and Remedies" herein.)

The Registrar, Transfer Agent, Paying Agent, and Certifying Agent will be U.S. Bank National Association, Goodwin Square, 225 Asylum Street, 23rd Floor, Hartford, Connecticut 06103.

The Bonds and Notes are offered for delivery when, as and if issued, subject to the approving opinion of Joseph Fasi LLC, Bond Counsel, of Hartford, Connecticut and certain other conditions. It is expected that delivery of the Bonds and Notes in book-entry-only form will be made to DTC on or about September 8, 2011.

11:14:47 a.m. EDST

[Upcoming Calendar](#)

[Overview](#)

[Compare](#)

[Summary](#)

Bid Results

**Trumbull (Town)
\$28,550,000 General Obligation Bond Anticipation Notes**

The following bids were submitted using **PARITY®** and displayed ranked by lowest NIC.
Click on the name of each bidder to see the respective bids.

	Amount Awarded (M)	Bidder Name	NIC	Bid Amount
AWARDED → Reoffering	28,550	J.P. Morgan Securities LLC	0.282006	28,550M
		Piper Jaffray & Company	0.285014	28,550M
		Citigroup Global Markets Inc.	0.286017	28,550M
		Morgan Stanley & Co Inc.	0.311476	28,550M
		Eastern Bank Capital Markets	0.328747	28,550M
		Janney Montgomery Scott LLC	0.438440	28,550M
Awarded Totals	28,550M			171,300M
Issue Size	28,550M			

[Save](#)

*Awarding the Bonds to a specific bidder will provide you with the Reoffering Prices and Yields.

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Phone

Jefferies & Co

0.319

28,550M

11:50:47 a.m. EDST

- Upcoming Calendar
- Overview
- Compare
- Summary

Bid Results

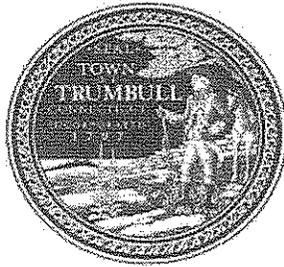
**Trumbull (Town)
\$26,310,000 General Obligation Bonds, Issue of 2011**

The following bids were submitted using **PARITY®** and displayed ranked by lowest TIC.
Click on the name of each bidder to see the respective bids.

Bid Award*	Bidder Name	TIC
<input checked="" type="checkbox"/> Reoffering	Janney Montgomery Scott LLC	3.066365 <i>AWARDED</i>
<input type="checkbox"/>	Roosevelt & Cross, Inc.	3.183262
<input type="checkbox"/>	Prager, Sealy & Co., LLC	3.247647
<input type="checkbox"/>	Morgan Stanley & Co Inc.	3.269773
<input type="checkbox"/>	Wells Fargo Bank, National Association	3.300729
<input type="checkbox"/>	Piper Jaffray	3.343574
<input type="checkbox"/>	Robert W. Baird & Co., Inc.	3.350509

*Awarding the Bonds to a specific bidder will provide you with the Reoffering Prices and Yields.

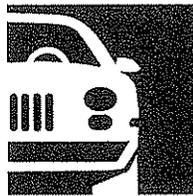
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INTERNAL AUDIT REPORT

James W. Henderson, Financial/ Accounting Controls Analyst

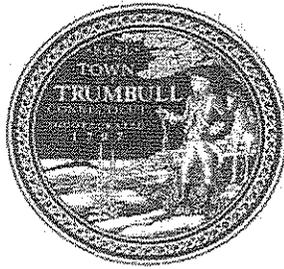
Town of Trumbull, CT



**Performance Audit Use and Drive of Town Passenger
Vehicles**

September 8, 2011

Town of Trumbull
Office of the Financial/Accounting Controls Analyst



James W. Henderson
Financial/Accounting Controls Analyst

Tel (203) 452-5064
Fax (203) 452-5083
jhenderson@trumbull-ct.gov

September 8, 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 Use and Drive of Town Passenger Vehicles**.

The review began in June of 2011 and involved all Town of Trumbull departments including those passenger vehicles utilized by the Town of Trumbull public schools. The audit examines the fleet of town passenger vehicles and how they are used in the daily operations of the town.

The audit also reviews the controls in place for the passenger vehicle fleet inventory and examines the maintenance procedures for those town vehicles.

I would like to thank Joe Mitri for providing me with vehicle information and his assistance in the completion of this audit.

Respectfully submitted,

James Henderson
Financial/Accounting Controls Analyst

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I. Background

A performance audit review of all town vehicles was completed in October of 2007. The report provided an overview of the various types of vehicles the town owns and how they are used in daily operations. It also examined all key controls. An evaluation was conducted of control procedures for drivers over the managing of the entire fleet inventory. Various costs associated with maintaining the town vehicles insurance, fuel and repairs were examined.

The primary factors driving fleet related costs are the size and makeup of the overall fleet. Even those vehicles that are under-utilized consume fuel and require maintenance. These vehicles also lose value every day even if they are on the older side and fully depreciated on our books. Time and effort is also required to maintain licenses, plates, records, and insurance.

The Town of Trumbull has a fleet of 144 passenger type vehicles that include transport, special purpose, and police vehicles. The three categories can be defined as follows:

1. **Transport vehicles:** This category includes sedans, SUV's and light trucks, the primary use of which is to transport employees from location to location during the normal course of conducting town business.
2. **Special purpose vehicles:** The vehicles primary use requires special equipment to perform job functions.
3. **Police vehicles:** Vehicles whose primary use involves official business conducted by the police department.

There are four types of town-owned vehicle usage:

- A. **Unrestricted use:** May be driven for business and personal use at any time.
- B. **Restricted use:** To be used at any time for town business purposes only. The town vehicle may be used for commuting to and from work and minimal personal errands during workdays only while traveling between work and home. The vehicle will be garaged at the user's home because job related activities require regular after-hours work and recall for emergencies. No personal use and no passengers unless specifically related to job. When the employee is scheduled to be out of town for five (5) or more consecutive days (vacation etc.) the vehicle must be left on town premises. It is the responsibility of the employee to notify the office of the First Selectman of his/her absence and to leave the vehicle and arrange personal transportation home in this event.
- C. **Job related use:** Garaged on town premises and used only for work related duties. The only exception is for lunch purposes during the course of the workday. No personal use and no passengers unless specifically related to the job.
- D. **Pool vehicles:** The town shall maintain an inventory of vehicles to be used by employees, not regularly assigned a vehicle, for town purposes.

III. Scope

The scope of the audit has been limited to include only passenger type vehicles (e.g., sedans, sport utility vehicles, vans, and pick-up trucks). Passenger vehicles assigned to the Board of Education have not been included in the audit. The audit was performed in accordance with Generally Accepted Government Auditing Standards.

Objective

The objective of the audit is to determine whether the passenger motor vehicle fleet is being utilized in an economical and efficient manner and to identify specific assets that can be either reassigned or removed from the Town's fleet of vehicles. In order to achieve this objective, I have identified the following items:

1. Are the vehicle fleet records adequately maintained so that the town can accurately account for the number of passenger vehicles in its fleet, the usage of the vehicles in the town fleet, and the costs associated with the operation of the fleet?
2. Do town departments and employees adhere to fleet management policies and procedures?
3. Are vehicles in the town's fleet adequately utilized?
4. Are vehicles assigned to employees during instances where a true need exists?
5. Are town employees driving their own private vehicles and being reimbursed for mileage when it would be more economically prudent for the employee to utilize a vehicle in the town motor pool?
6. Are assigned vehicles properly justified and is tax reporting for employees' with assigned vehicles in compliance with IRS guidelines?
7. What internal controls are in place to aide in managing the town fleet properly?

Methodology

I reviewed the Trumbull motor vehicle use policy and held discussions with town personnel regarding vehicle use. The process of reviewing fleet size and data on low-use vehicles with department personnel provides excellent opportunities to eliminate vehicles that are no longer integral parts of the fleet. The focus is to identify vehicles whose continued retention in the fleet is not justified by either job performance requirements of the individuals or departments to which the vehicles are currently assigned. I obtained a master fleet file showing a record of all town vehicles and performed the following testing:

- Analyzed the file by vehicle type car, van, pick-up truck, or sport utility vehicle.
- Reviewed the fleet vehicle master file for duplicate VIN numbers.
- Determined if any VIN numbers were missing analyzed the listing by age of vehicle, and determined completeness and accuracy of the vehicle file.
- Reviewed fleet management.

Town of Trumbull
Office of the Financial/Accounting Controls Analyst

- Met with the individuals and user departments to review and agree on the possible disposition of under-utilized vehicles
- Reviewed assigned vehicle fringe benefit for tax reporting purposes to insure compliance with IRS guidelines.

Statement of Auditing Standards

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 Formal fleet policies and procedures manual

The Town does not have a formal fleet policies and procedures manual.

Recommendation 1

The Town should develop a formal fleet policies and procedures manual that can become a point of reference for any fleet related issues. The purpose of a formal policy is to establish a policy for not only the use of the vehicle but, the maintenance, acquisition, billing, replacement, and disposal of vehicles owned by the Town. The formal document will ensure consistency among all departments' employees in the town in the proper use and care of town owned vehicles.

The existing policy provides a good description of employee responsibilities and restrictions on vehicle use; however, there should be specific policies and procedures statements that describe the vehicle management process. There should also be policies describing the requirements for replacing a vehicle, justification for assigning a vehicle to an employee, guidance for departments regarding minimum mileage standards (utilization), vehicle acquisition processes, fuel and parts acquisition processes, and how vehicle mileage history data is captured and reported.

The new policy should require short-term pool vehicles to meet established criteria of an annual number of minimum miles (at least 9,000 miles in a year) and an annual number of days of use. A passenger vehicle should be driven at least 12,000 miles a year to economically justify owning the vehicle.

The fleet management plan should establish standardized fleet specifications, benchmarks, vehicle evaluation requirements and any fleet management industry standard recommended best practices. The integration of hybrid vehicles into the town's fleet should be strongly considered.

Finding 2 Decentralized vehicle maintenance for public school vehicles

The maintenance of public school vehicles continues to be performed by public school mechanics at a separate facility.

Recommendation 2

The maintenance and repair of public school vehicles should be consolidated with the existing Town vehicle maintenance organization. Centralizing all mechanics into one organization will enable the Town to reduce overhead, better manage repair workloads, avoid duplication of effort, bring standardization to the repair operations and accurately give the Town the needed staffing levels to repair all of the Town passenger vehicles. Cost repair records would also be consolidated into one operation at the Public Works facility.

Finding 3 Age of the passenger fleet

Twenty nine percent of the passenger vehicles in the fleet are in excess of twelve years old. The median age of the passenger fleet is seven years old. This is considerably older than the recognized industry standard for a municipal fleet where the average age range should be between 3.5 to 5 years depending on the mix of cars, trucks, and heavy equipment in the town fleet.

I also found that over twenty three (23%) percent of the passenger vehicles in the Town fleet have accumulated 100,000 miles or more of use.

The town does not have a coordinated, comprehensive, and planned approach to replacing vehicles in its fleet. The advanced age of the fleet and the wide variance in fleet age among various departments is proof that a plan is needed to retire these older vehicles. The older fleet requires more maintenance because older vehicles require more frequent and extensive maintenance not to mention more expensive repairs than do newer vehicles.

Vehicles that sit idle waiting for disposal are continuing to depreciate and lose money for the town. These idle vehicles consume valuable parking lot space that could otherwise be used for more efficient purposes and projects. Parking lot space is at a premium due to the high volume of constant traffic at Town Hall and the Library. Spaces cannot be occupied by idle unused vehicles and equipment that is only occasionally used.

Recommendation 3

Develop a long range fleet replacement and financing plan strategy to insure that the Town vehicles are replaced at the most economical point in their life-cycles. A life cycle analysis should be conducted and a list of recommended replacement cycles circulated to fleet users for review and comments. The finalization of replacement cycles should be included in a replacement policy document. The process of scrutinizing fleet size and the information obtained from that review should in of itself provide an opportunity to eliminate vehicles that are no longer needed.

Eliminate those vehicles from the fleet that are not being properly utilized. The vehicle's monthly mileage should not be the only consideration in the decision process, but also the time a vehicle is used. Fleet utilization should be increased through the use of pooled vehicles rather than numerous vehicles assigned to individuals or departments.

Maintaining a newer fleet allows the Town to take optimal advantage of a manufacturer's warranty program and keeps maintenance costs low on fleet vehicles. Replacement should be considered when the vehicle's combined capital and operating costs are at their lowest (i.e., the vehicle is fully depreciated, but the repair and maintenance costs that are usually associated with older vehicles have not yet started to increase dramatically. In researching industry standards this typically occurs in the age of five to seven years old and at the 75,000 to 100,000 mile range of the life of a vehicle.

Finding 4 Lack of Town wide motor pool

The Town does not maintain a motor pool that is accessible by all departments for their transportation needs during the work day.

Recommendation 4

A table of motor vehicle assets should be developed to identify non-critical, low-use units that could be shared among a variety of departments. These units are typically not used every day, but provide some necessary operational support to the department. When these vehicles are not in use by the primary assigned department they should be made available to other departments for use. The table of motor vehicle assets should indicate the description of the vehicle, the location where it is generally stored, and a contact person with a phone number. The vehicles can be stored in a location that is within close proximity of the majority of all the users. The parking area should be specifically designated for pool vehicles in a clean, secure, well lighted area.

A shared motor pool is an economically sound way to provide vehicles to those users who only have an occasional need for a vehicle. A motor pool can reduce the number of vehicles that the town has to buy and maintain. The parking area behind the Park and Recreation building can be an area that could be utilized for such a purpose rather than taking up parking spaces in the Town Hall parking lots.

Finding 5 Justification for Sport Utility vehicles

The town has a number of sport utility vehicles in its passenger fleet. The significant difference in the purchase price of this type of vehicle and the operating costs versus other vehicles should be justified.

Recommendation 5

A policy should be developed to ensure that adequate justification exists in a particular department for the purchase of a sport utility vehicle. The justification should include the primary purpose of the vehicle and an explanation as to why an alternative vehicle is not suitable for the intended use.

Additional justification for the purchase of a sport utility vehicle should be required because of the significant differences in the purchase price of the vehicle and the operating costs of sport utility vehicles versus other types of vehicles in general.

Table 1

Department	# of Units
Highway	53
Police	47
Engineering	6
Fire Marshal	3
Golf Course	3
Recreation	1
Building	5
Parks	13
Senior Center	4
Tax Assessor	1
EMS	1
Sewer	3
Director of Finance	1
First Selectman	1
Unassigned	2
Total	144

Summary of the Passenger Fleet by Department

Table 2

TRUMBULL TOWN-OWNED VEHICLES BY YEAR OF MANUFACTURE						
Year	Cars	Motorcycles	Vans/ Bus	PU/SUV'S	TOTAL	%
2011	5			2	7	5%
2010	6	4	1	2	13	9%
2009	4		1		5	3%
2008	2		2	7	11	8%
2007				8	8	6%
2006	4			11	15	10%
2005	2		2	7	11	8%
2004	2		1	2	5	3%
2003	3		1	4	8	6%
2002				8	8	6%
2001	1		2	1	4	3%
2000	2			6	8	6%
1999(or older)	12		7	22	41	28%
	43	4	17	80	144	100%

Analysis of Town owned passenger vehicles.

Table 3

Department	Job Title	2011 Salary
Highway	Garage Supervisor	77,594
Highway	Senior Mechanic	62,439
Highway	Motor Equipment Repairman	61,061
Highway	Motor Equipment Repairman	60,393
Highway	Motor Equipment Repairman	55,680
Highway	Motor Equipment Repairman	55,680
		<u>556,030</u>

Salary Projections for 2011 for employees associated with vehicle repair and maintenance

Table 4

Town Owned Passenger Fleet Mileage Analysis		
<u>Annual Miles Driven</u>	<u>Number Of Vehicles</u>	<u>PCT.</u>
Less than 1,000	7	4.9%
1,000 to 4,999	25	17.4%
5,000 to 8,999	45	31.3%
9,000 to 11,999	26	18.1%
12,000 to 15,000	14	9.7%
Greater than 15,000	27	18.8%
Total	144	

53.6% of Town passenger vehicles are driven under 9,000 miles per year

Exhibit 1

Town Passenger Vehicles by Class FY 2011

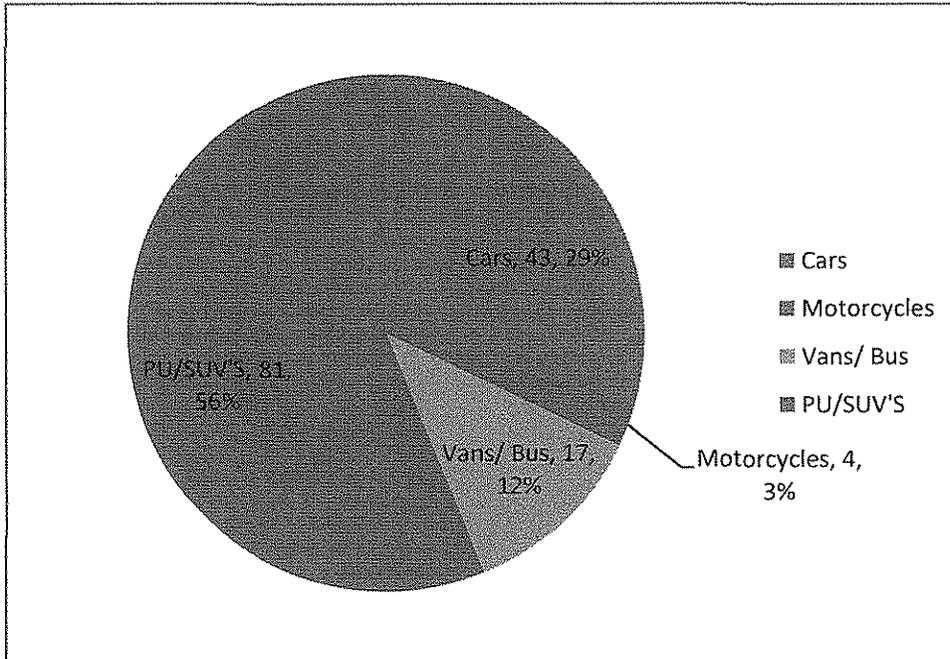


Exhibit 1 shows the distribution of vehicle classes among the town's fleet of passenger vehicles.

Code of Federal Regulations (CFR) 41CFR101-39.3.01

WAIS Document Retrieval [Code of Federal Regulations]

[Title 41, Volume 2]

[Revised as of July 1, 2001]

From the U.S. Government Printing Office via GPO Access

[CITE: 41CFR101-39.301]

[Page 362]

TITLE 41--PUBLIC CONTRACTS AND PROPERTY MANAGEMENT

CHAPTER 101--FEDERAL PROPERTY MANAGEMENT REGULATIONS

PART 101-39--INTERAGENCY FLEET MANAGEMENT SYSTEMS--Table of Contents

Subpart 101-39.3--Use and Care of GSA Interagency Fleet Management

System Vehicles

Sec. 101-39.301 Utilization guidelines.

An agency must be able to justify a full-time vehicle assignment.

The following guidelines may be employed by an agency requesting GSA Interagency Fleet Management System (IFMS) services. Other utilization factors, such as days used, agency mission, and the relative costs of alternatives to a full-time vehicle assignment, may be considered as justification where miles traveled guidelines are not met.

(a) Passenger-carrying vehicles. The utilization guidelines for passenger-carrying vehicles are a minimum of 3,000 miles per quarter or 12,000 miles per year.

(b) Light trucks and general purpose vehicles. The utilization guidelines for light trucks and general purpose vehicles are as follows:

(1) Light trucks and general purpose vehicles, 12,500 lbs. Gross Vehicle Weight Rating (GVWR) and under--10,000 miles per year.

(2) Trucks and general purpose vehicles, over 12,500 lbs. GVWR to 24,000 lbs. GVWR--7,500 miles per year.

Town of Trumbull
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(c) Heavy trucks and truck tractors. The utilization guidelines for heavy trucks and truck tractors are as follows:

(1) Heavy trucks and general purpose vehicles over 24,000 lbs. GVWR--7,500 miles per year.

(2) Truck tractors--10,000 miles per year.

(d) Other trucks and special purpose vehicles. Utilization guidelines for other trucks and special purpose vehicles have not been established. However, the head of the local office of the agency or his/her designee shall cooperate with GSA IFMS fleet management center personnel in studying the use of this equipment and take necessary action to ensure that it is reasonably utilized or returned to the issuing GSA IFMS fleet management center.

[51 FR 11023, Apr. 1, 1986, as amended at 56 FR 59890, Nov. 26, 1991; 58

FR 63533, Dec. 2, 1993]

This benchmark obtained from a Mercury Associates report on fleet best practices (issued on March 6, 2006) makes reference to the Code above for Federal Regulation 41CFR101-39.3.1, which states that federal agencies must meet the above standards to justify full-time assignment of vehicles.

***1.14 Auditors may use GAGAS in conjunction with professional standards issued by other authoritative bodies. Auditors may also site the use of other standards in their audit reports, as appropriate. If the auditor is citing compliance with GAGAS and inconsistencies exist between GASGAS and other standards cited, the auditor should use GAGAS as the prevailing standard for conducting the audit and reporting the results.**

***Reference Government Auditing Standards Guide July 2007 Revision**

VIII. Conclusions

There are both "hard" and "soft" cost savings that can be potentially realized by implementing these recommendations. The savings will be derived from:

- The sale of eliminated passenger vehicles
- The avoidance cost of replacing these vehicles in the future
- The avoidance of the maintenance, fueling and other operating costs of the vehicles that will be potentially eliminated. The increased use of the remaining assigned vehicles will offset some of these cost savings due to increased utilization of those vehicles remaining in the fleet.

The Town lacks a formal fleet management policy that results in an aged older fleet and under-utilized vehicles. Due to the fact that many of these vehicles have reached the recognized industry benchmark it is my opinion that the fleet should undergo close scrutiny.

Replacement or disposal of those aged and under-utilized vehicles should be strongly considered. Vehicles that have reached an industry benchmark should undergo a little more scrutiny than usual and be subject to possible replacement or disposal.

When considering purchasing decisions on new vehicles fuel economy is of the utmost importance.

**BOARD OF FINANCE
MINUTES
AUGUST 11, 2011**

CALL TO ORDER

Chairman Elaine Hammers called the Board of Finance meeting to order at 7:05 p.m. at the Town Hall, Trumbull, Connecticut. All those present joined in the Pledge of Allegiance.

PUBLIC COMMENT

There was no public comment.

Members present and absent were as follows:

PRESENT

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

ABSENT

Alex Remson, Alternate
Tom Tesoro

Also present: Maria Pires, Director of Finance; John Ponzio, Treasurer; Dimitri Paris, Parks Department; Thomas Kiely, Chief of Police; Michael Harry, Deputy Chief

The Chair indicated that Mr. Molinoff would be voting for Mr. Tesoro.

TOWN TREASURER'S REPORT

Mr. Ponzio indicated that July was a very good month:

- Interest income \$21,000 was up 17% from last year. This is due to our initial investments with Janney, Montgomery and Scott, which earned us 2.75% return; he is very pleased with them; they are very responsive.
- July collections were up \$2.6 million from last July. We collected \$35.047 million in taxes, our best month of the year.
- Cash balance of \$54 million is up \$6 million from last year.
- We just paid \$2.034 million to O&G for the high school renovations. We expect significant bills coming in over the next few months and we are well within the \$72 million appropriation.
- We are paying heavy bills for the sewers on the North Nichols project.
- Both projects are scheduled for completion by next year and the request for Bonding for Notes next year will be significantly less.
- We going out to bond in a few weeks; looking at notes for about \$26 million and bonds of about \$33 million. We are rolling our notes into bonds.
- We anticipate bond rates of 3% or lower; notes should be very favorable at 25 bps.
- Bond payments coming due in September of slightly less \$8.9 million.

Mr. Martin asked if the recent Federal downgrading by S&P would have a trickle-down effect at the municipality level. Mr. Ponzio indicated that Moody's has not yet downgraded any ratings; however, they have notified some of the AAA rated towns in Fairfield County that they are on a watch list, based on a national average trends of towns in other areas of the country. For example, the 18% revenue of Weston's general fund revenue is not considered as healthy as towns out west where revenue is from other sources.

The Chair indicated that some towns in Fairfield County are so land rich, that if you tell someone in a town like Greenwich that they are unstable would make no sense. Mr. Ponzio went on to add that they are using 5000 towns across the country and looked at Fairfield County towns and said you don't have the same stats as those of other towns in the country, without taking into consideration that these towns have a completely different dynamic than those in Fairfield County. These towns do not rely solely on real estate taxes for income.

Mr. Ponzio indicated that that no one knows what effect a downgrade might have to these towns. They are not going to increase the interest rate because they are downgrading everyone. He added that with our positive changes from last year, we felt that we should be rated AAA.

Ms. Penkoff indicated that if individuals in these towns were to become dissatisfied they would have no qualms about moving, and that could contribute to view of instability. Mr. Ponzio added that not only can they pick up and leave due to their high degree of mobility, but also wealthy Fairfield County towns can raise their taxes anytime they choose and people can either pay them or leave, and they pay them.

The Chair pointed out that Greenwich had no Fund Balance for years. They simply paid for everything out of their budget. If the town doesn't like the rate, they will stop borrowing. In addition, she indicated that even though it is taxed based if someone did leave the town, the house is still there, and the taxes still need to be paid. Based on this, it should be viewed as a stable base.

The Chair asked if we had any old bonds that we are considering refinancing. Mr. Ponzio indicated that we have refinanced/refunded everything we possibly can. There are those that have certain time constraints so we need to hold off.

Mr. Palo asked about our Tax Collection rate. Mr. Ponzio indicated that we are at a 99.3% rate collection, which is up from previous years. The Tax Collector, Mary Moran, and the town attorneys have made collection of taxes a top priority.

FISCAL YEAR 2011-12 TRANSFERS

7-11-03	TRANSFER	FROM:	01080600-501102	\$ 21,517
	Parks		Parks - Salaries - Part time	
		TO:	01080600-522203	\$ 21,517
			Parks - Services - Ancillary	
			Eliminated part time position and using a consultant, as needed	

Mr. Martin moved seconded by Mr. Paolo to transfer from 01080600-501102 Parks-Salaries-Overtime to 01080600-522203 Parks-Services- Ancillary \$21,517.

The following discussion ensued.

Mr. Paris indicated that this presents an opportunity for him to provide a better service to our softball players in Town. The Parks department works in collaboration with the leagues to have the fields ready for their games and practices. Since the Parks Department only works certain days and hours, it cannot address weather changes and timing issues and the leagues must outsource the field maintenance.

Since the part-time landscaper's position terminated, he would like to use these funds to outsource the field maintenance thereby addressing the weather changes and timing issues with someone who can work on weekends, and whenever needed.

Mr. Paris went on to add that we do not want to eliminate the part-time landscaping position; it is something we will need. We can experiment to see if the service can address our needs. If so, and we can budget for this annually, as well as fully reinstate the part-time landscaper, and the cost could be included in the team fees.

Ms. Penkoff asked if this went out to bid. Mr. Paris indicated that it tied directly into the Board of Education bid. The Chair indicated that since it is under the \$20,000 limit a contract would not be necessary. Mr. Paris indicated that it would be based on a per field cost; therefore, if the weather is good, we might not need anyone. In answer to Mr. Martin's question, Mr. Paris indicated that there is no union conflict.

Mr. Lupien asked how he planned to evaluate the success of this venture and how much time would it take. Mr. Paris indicated that it would depend on how many times the service is required. Since it is weather related, he would go by the number of games played on schedule. He added that this would also depend on how soon someone can get the fields ready after a rainstorm. He felt that it would take one year to evaluate.

Chair requested a motion to reduce the transfer by \$517 to \$21,000 and change the account description.

Mr. Lupien moved seconded by Mr. Martin to reduce the transfer amount by \$517, to \$21,000, and change the account description from Parks-Salaries-Overtime to Parks-Salaries-Part-time.
Motion carries 6/0.

Vote: 6/0 motion passes

FISCAL YEAR 2010-11 TRANSFERS - Finance Director

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

The Chair indicated that the 7-11-4 transfer was on the Agenda for last month. All the amounts on this transfer are below the threshold we require. Ms. Pires has made the transfer, and now she is bringing it to us just for approval.

Mr. Lupien moved seconded by Mr. Martin to approve the transfer from 01023200-501888 Bldg. - Uniform Allowance \$8; 01023200-522204 Bldg. - Contract \$22; 01023200-545501 Bldg. - Legal notices \$75; 01023200-556601 Bldg. - Seminars \$102; 01023200-556602 Bldg. - Professional \$23 to 01023200-534401 Bldg. - Office Supplies \$230.

Vote: 6/0 motion passes

YEAR END 2010-11 TRANSFERS

08-11-01	YEAR END 2010-2011 TRANSFERS - SEE ATTACHED SCHEDULE
To	
8-11-33	

Mr. Molinoff moved seconded by Mr. Lupien to approve year-end transfers 8-11-01 to 8-11-33, per the attached schedule.

Vote: 6/0 motion passes

The Chair indicated that the Year End transfer items are listed by department. If anyone has questions, we will discuss the item. Mr. Marsilio provided a detailed explanation of each transfer for the Public Works department, since he could not be here.

The following items were discussed:

- Elections: Ms. Pires explained that no one budgeted for the extra funds used for the federal and state primaries.
- Tax Assessor: One full-time individual retired and we increased the hours of the part-time person. The payout of the full-time person created the deficiency, which we normally cover with the full-time salary budget.
- Tax Collector: The full-time cashier position became vacant and we used a seasonal employee until we filled the position.
- Employee Benefits: We are running a large deficit with Workman's Compensation. Since we are self-insured, we pay dollar for dollar all the hospital bills, any medical, the lost time from work, and any disability, if applicable. As of May 31, we had 7 individuals who exceeded \$20,000. We are being proactive; we have implemented safety training as a precaution and purchased additional safety gear. Mr. Lavoie asked if we have considered getting insurance to cover this. Ms. Pires responded that it has been discussed but this is less expensive.

Chief Kiely and Deputy Chief Harry then spoke regarding the following Police Department transfers (see attached).

- Salary account: Shift differential for civilian personnel not taken into consideration. Overtime for bad storms over the winter and spring; unusual occurrences that we could not anticipate, i.e., several investigations resulting in time and a half.
- Emergency Management: Resulting from blizzards.

- Fire Marshal: The Chair indicated that the over-time salaries overages in this account were explained at budget time regarding inspections for the mall expansion.

Mr. Marsilio provided written explanations for each transfer item for the Public Works Department (see attached).

- Mr. Lavoie asked for an explanation of the \$23,316 transfer from Highway Salaries. Ms. Pires indicated that a part-time comptroller was hired to replace a full-time position and workman's comp. contributed to this.
- Program Supplies: Ms. Pires indicated that this was due to the unforeseen necessity to outsource sweeping services for storm clean-up.
- Recycling: Mr. Martin indicated that the over-time numbers seem high. We are closed only 2 holidays a year; if someone is on vacation, we need to bring someone in at higher rate. Ms. Penkoff expressed concern as to why this occurred now, and not in previous years, all things being equal. Mr. Molinoff requested that Mr. Marsilio provide an explanation for the over-time salary increase. The Chair concurred, requesting that all Board members be e-mailed a copy of the explanation once it is received.

The Chair addressed the following:

- Nursing: Full-time to part-time position.
- Social Services: Full-time person retired and position filled with part-time person.
- Youth Commission: One full-time person replaced with two part-time individuals.
- Senior Center: We replaced a full-time person with a part-time individual.
- School Nurses: We replaced a full-time person with a part-time individual.

Mr. Paris addressed the transfers for the Parks Department (see attached).

- Salaries Full-Time: Increase resulted from an employee payout; out of classification pay for tradesman work per union contract; park ranger shift differential.
- Program Supplies: Increase in cost of fertilizers; required purchase of cutter blades and landscape equipment.
- Water: This has to do with a major water leak under the sprinkler park. We did not address the issue when discovered; not sure what it would take to fix and could not identify the extent of the leak without digging and pressure testing; did not want to close the park down to fix. Closed the park early, and at that time the leak had been present for one month.

Mr. Palo questioned how the Fire Hydrants account is handled. Ms. Pires indicated that Aquarion gives us a report with an estimated amount based upon their anticipated rate increases. The rate increase may not be as high as they requested; however, we still need to budget for the higher amount.

Mr. Palo also asked for an explanation regarding the Security Building and Ground Sewer Fees. Ms. Pires indicated that this appeared to be related specifically to the high school. There was one month where the fees spiked and have remained at that level. Ms. Penkoff mentioned that this could be an indication of a water leak. The Chair indicated that since the Board of Education does not see the bill, we should notify them and have them look into this possibility before it is out of control.

YEAR END 2010-11 CONTINGENCY TRANSFERS

08-11-34 YEAR END 2010-2011 CONTINGENCY TRANSFERS - SEE ATTACHED SCHEDULE

Mr. Lupien moved seconded by Mr. Lavoie to transfer from Town Hall contingency \$285,454 to the accounts as noted in the transfer (8-11-34).

Ms. Pires explained that the transfer represents salary increases for union contracts that have not yet been negotiated.

Vote: 6/0 motion passes

YEAR END 2010-2011 SUPPLEMENTAL APPROPRIATIONS

08-11-35 YEAR END 2010-2011 SUPPLEMENTAL APPROPRIATIONS TRANSFERS
SEE ATTACHED SCHEDULE

Mr. Lupien moved seconded by Mr. Lavoie to make supplemental appropriations for the 2010-2011 year from the General Fund to the accounts as noted (08-11-35).

The following items were discussed:

- Employee Benefits - WC Audit Fee (\$9,563): The auditors did a physical visit this year and their calculations were different from what they told us when they came up with a premium, so we are disputing the bill.
- PW - Building Maintenance - Gas/Oil (\$55, 876.91): The Chair indicated Mr. Marsilio reported that there was a significant decrease in the budgeted amount, in addition to a fuel increase in excess of \$1.00 per gallon. This was due to snow removal and there is no separate account.

The Chair requested a motion to reduce the transfer total by the \$9563 audit fee.

Mr. Lupien moved seconded by Mr. Martin to reduce the transfer total by \$9,563 to \$331,549.45.
Motion carries 6/0.

Vote: 6/0 motion passes

DISCUSSION ITEM - Expenditure Year-To-Date Budget Report for June 30, 2011

Ms. Pires spoke regarding the end of year Board of Education deficit of \$682,236.65 that represents the expense incurred with the snow removal from the roofs. She explained that she has been in contact with the liability insurance broker in connection with this expense.

The broker believes that we should be able to collect 10% of the snow removal for the roofs and he is still working with the insurance.

There was damage done to the THS roof; however, since it is under construction, there is another insurance that will be paying \$152,000. The damage done to the Madison roof and to the other town

property would be approximately \$229,000 and we should receive \$125,000; however, there will still be an outstanding amount so we will need to do a supplemental to cover the difference.

APPROVAL OF MINUTES

Mr. Lavoie moved seconded by Mr. Lupien to approve the July 14, 2011 minutes.

Vote: 5 - 1- 0 (Mr. Molinoff abstained)

Mr. Lupien moved seconded by Mr. Lavoie to approve the July 21, 2011 minutes.

Vote: 4 - 2 - 0 (Mr. Palo and Mr. Molinoff abstained)

NEW BUSINESS

The Chair indicated that Mr. Henderson would not be presenting a report this evening. He is finishing up his field audit on the passenger vehicles in town. That will be done and ready for the September meeting.

We have had concerns raised by residents questioning the activities in EMS. One individual in particular has raised the question how many of the calls are made by our ambulances versus outside ambulances, and the lost revenue and the significant drop in the number of volunteers.

It was suggested that it was an item that the internal auditor could take a look at and see where it leads him or what he thinks. He said the timing would be fine for him next week.

Mr. Lupien mentioned that the question of reduced volunteers was mentioned at budget time. He believes we were told that in times of a difficult economy people don't have the free time to volunteer the same way they did in a more robust economy.

The Chair indicated that she thinks that if we are missing the opportunity to send our ambulance out, perhaps we want to hire more people so that our ambulance takes the call and our ambulance gets reimbursed instead of sitting in the garage. There might be a break point where if we are going to do this, we should get in there and do it more. He will look at the calls that are going out and the calls that we are losing from a revenue standpoint. Ms. Penkoff mentioned that we should also be looking at the service being able to provide for our residents. The Chair also feels that the billing company should be reviewed for accuracy.

Mr. Lupien asked that the Board be advised of the scope of the audit when it is presented to Mr. Henderson.

ADJOURNMENT

There being no further business to discuss, the Board of Finance adjourned by unanimous consent at 8:40 p.m.

Respectfully submitted

Phyllis Collier
Board of Finance Clerk