

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

DATE: February 13, 2020
TIME: 7:00 P.M.
PLACE: Council Chambers

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

TOWN TREASURER'S REPORT – Anthony Musto (to follow)

AUDITOR'S REPORT – Therese Keegan

02-20-01 - BOND RESOLUTION

To consider and act upon a resolution entitled:

RESOLUTION APPROPRIATING \$12,000,000 FOR THE ACQUISITION OF REAL PROPERTY (2020) FOR OPEN SPACE, RECREATION AND OTHER TOWN PURPOSES, AND AUTHORIZING THE ISSUE OF \$12,000,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

FISCAL YEAR 2019-2020 SUPPLEMENTAL APPROPRIATIONS

02-20-02	Megan Murphy Fire Marshal	From: General Fund To: 01022800-581888 Capital Outlay Purchase radio equipment to communicate on new fire department radio frequency/system.	\$47,734 \$47,734
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DISCUSSION ITEMS

- Budget to actual FY 2020
- Fund Balance FY 2020 (to follow)
- Memo from Dmitri Paris regarding the Ash Tree infestation
- Audit Database

APPROVAL OF MINUTES – January 9, 2020

ADJOURNMENT



Tashua Knolls Golf Course Comprehensive Review

TOWN OF TRUMBULL, CT

February 6, 20120

Therese Keegan

Financial/Accounting Controls Analyst



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Phone: (203) 452-5072

February 6, 2020

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

Dear Mrs. McHugh,

I respectfully submit the enclosed report entitled Tashua Knolls Golf Course Comprehensive Review.

The objectives of this audit were to ensure:

- that since the Department's Director of Golf Course Properties terminated Town of Trumbull employment on 12/31/18, a review at this time ensures the Department's Policies & Procedures are maintained during a period of transition and appropriately documented to assist personnel going forward,
- that prior audit recommendations have been implemented or that there is appropriate reason why they have not been,
- the Department's processes are documented and accurately and efficiently administered, and that appropriate internal controls exist and are monitored.

I would like to thank Christine Plumeau, TKGC Administrative Assistant, and Maria Pires, Director of Finance, for their assistance in the completion of this report.

Respectfully submitted,

Therese Keegan
Financial/Accounting Controls Analyst

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Background

This month’s review is entitled Tashua Knolls Golf Club Operational Review. Tashua Knolls is a 27 hole public facility owned by the Town of Trumbull. However, Tashua Knolls GC is an Enterprise Fund, which by definition means it provides goods or services to the public for a fee that makes the entity self-supporting.

In 2004 a procedural review of Tashua Knolls receipts was conducted by Sward and Monde, an independent CPA firm. Procedures were documented and tested and the report, dated January 15, 2005 provided the Golf Course Commission with a list of Observations & Recommendations designed to strengthen internal controls, increase operating efficiency and address general business matters. All of the finding recommendations were implemented. Detail is provided in the Appendix, page 12.

An internal audit of cash receipts was performed in November 2016. The report provided 3 Findings & Recommendations. The single Finding that remained open is addressed in the Finding & Recommendations section of this report.

Scope & Methodology

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

The scope of the review included the following:

- Follow-up on prior audit recommendations
- Facilities and equipment
- Management structure & Staffing
- Contractual agreements
- Operations
- Budget/Actual history
- Key accounting processes

Facilities & Equipment

Per the Town’s Finance Department, Tashua Knolls fixed assets can be summarized as follows:

	Cost	Accum Depn	BV
Land	1,179,700	-	1,179,700
Buildings	1,418,781	(876,773)	542,009
Improvements	4,364,654	(1,618,627)	2,746,027
Equipment	939,306	(623,089)	316,216
	<u>7,902,441</u>	<u>(3,118,489)</u>	<u>4,783,952</u>

Improvements are to grounds as well as buildings. Equipment is primarily for grounds maintenance.

Management Structure & Staffing

The Golf Course budget funds 5 full-time employees and 1 part-time employee:

- FT Operational Property Director hired 1/14/19
- PT Assistant to Director
- FT Mechanic
- 3 FT Greenskeepers
- ~ 40 seasonal employees

Per the 2011 Town Charter, the Golf Course Commission shall be composed of nine members, appointed by the First Selectman and approved by Town Council. The term shall be for three years, with three terms expiring each year.

The Commission shall have the exclusive control and custody and exercise management of the public golf courses located within the Town, together with all structures and buildings located thereon. The Commission shall be charged with the responsibility of formulating policies relating to the operation of the golf courses, shall fix rules and regulations of play, hours of operation, fees and charges, and all other decisions necessary for the successful operation of said golf courses.

Additionally, TKGK contracts personnel.

Contractual Agreements

Detail of contracts currently in force are detailed as follows:

Contractor	Term	Description	Cost
ATK Golf Services, Inc.	7/29/11 contract ext. 12/16/16 - 12/15/20	Golf Course management	2017 \$185,410; 2018 \$189,118; 2019 \$189,118; 2020 \$192,901
Douglas R. Snyder - Golf Course Property Director	1/14/19 - 12/31/21 Option to extend for two addl one year terms	Property & facilities management, planning & reporting	\$110,000/yr + benefits
Toro National Support Network	36 months -signed 8/1/19	Irrigation systems computer, software, warranties	\$9,248
E-Z-GO	1/29/16 - until terminated	Lease & servicing of 99 golf carts; Separate lease purchase agreement with PNC Equipment Financing	48 months \$84,480 then \$106K purchase option
U.S. Bank	63 months dated 3/2/18	Copier lease/purchase agreement	\$12,726 then \$1 purchase option
Gralor, Inc.	1/1/01 - 12/31/05, mod 6/05 to term 12/31/28 with option to renew	Refreshment Concession Locker Room Concession TK Clubhouse	2011 \$33,880 + 5%/yr Town: water, ins except liability Lessee: 70% other utilities, liability ins

Operations

Operations	Responsibility / Resources
Property maintenance and repairs including greens, fairways, cart paths, practice facilities, driving range and equipment	Under supervision of Property Director - Town employees
Clubhouse maintenance	Under Property Director - Town employees
Restaurant and Banquet facilities	Outside contractor - contractor employees
Pro Shop	Outside contractor - Director of Golf and Pro Shop employees - Employees of the Director of Golf
Supervision of seasonal Starters & Rangers	Outside contractor - Town employees
Office	Administrative assistant - Town employee

Key financial and operational Policies and Procedures were last written in 2016 and recently updated; they are included in the Appendix, page 10 for your review.

Key Accounting Functions

- Revenues are difficult to budget as the course is highly weather dependent. Additionally, the course is somewhat dependent on the success of the industry as a whole.

Revenue Sources	Town Revenue	Contractor Revenue
Lease Income 50% to TKGK	X	
Greens fees	X	
Cart rentals	X	
Tournament fees	X	
Season ID's	X	
Merchandise sales		X
Driving range fees		X
Golf club repair fees		X
Pull carts & club rentals		X
Golf lessons		X

- Expenditure requests are processed per budgetary and purchasing policy guidelines. In general, expenditures are discussed with the Golf Commission if they are extraordinary or in excess of ~ \$5,000.

Financial History

A. Revenue/expense history summarized from MUNIS is as follows:

ACCT DESCRIPTION	2020 at 12/31/19		2019		2018		2017		2016	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	ACTUAL	Budget	ACTUAL
MEMBERSHIP	-	(1,153,332)	-	(1,870,598)	-	(1,946,999)	-	(1,884,597)	-	(2,044,524)
MISCELLANEOUS REVENUE	-	(17,520)	-	(24,194)	-	-	-	-	-	(59,400)
Subtotal Revenue	-	(1,170,852)	-	(1,894,792)	-	(1,946,999)	-	(1,884,597)	-	(2,103,924)
SALARIES	597,768	306,839	603,740	586,838	653,247	592,345	644,886	650,581	638,525	603,845
UNIFORM ALLOWANCE	4,000	146	2,500	2,240	4,000	140	3,000	2,933	3,000	2,708
SERVICES & FEES	336,711	197,396	325,894	295,495	328,632	309,525	323,021	306,383	344,726	282,458
REIMBURSABLE SERVICES TO GF	246,212	246,212	262,497	248,397	246,931	246,931	217,110	217,110	234,325	234,325
MATERIALS & SUPPLIES-OFFICE	52,000	10,983	45,875	34,907	48,660	40,643	47,927	40,737	48,000	43,871
PROGRAM SUPPLIES	149,350	86,029	145,942	142,377	180,100	158,889	155,000	154,790	155,000	151,006
PUBLIC RELATIONS	1,000	-	1,000	55	1,000	-	1,000	1,000	3,000	-
PROFESSIONAL DEV	7,000	700	7,683	7,567	8,750	6,135	7,500	5,394	7,553	6,234
TRANSPORTATION	17,500	10,162	16,500	16,260	19,500	15,747	26,295	16,766	27,190	13,474
REPAIRS & MAINTENANCE	83,325	35,709	97,662	82,147	85,141	71,449	83,247	70,668	80,127	75,032
CAPITAL OUTLAY	16,000	11,370	62,700	22,477	28,500	19,632	60,073	(53,700)	98,000	57,997
RENT/LEASE	41,908	13,956	27,908	27,879	57,338	57,038	43,965	41,297	37,738	37,541
UTILITIES	122,023	59,438	134,277	103,687	143,348	96,528	142,566	120,697	131,216	118,625
DEPRECIATION EXPENSE	-	-	-	168,860	-	170,740	-	162,711	-	153,832
INTEREST ON G/OBLIG BONDS	56,088	25,486	66,298	54,181	74,530	74,529	81,113	81,113	86,959	97,196
PRINCIPAL-G/OBLIG BONDS	278,776	254,000	248,086	248,086	217,415	217,414	185,761	(0)	155,125	155,125
PREMIUM AMORTIZATION	-	-	-	-	-	(12,117)	-	(12,117)	-	(22,354)
Subtotal Expense	2,009,661	1,258,425	2,048,562	2,041,454	2,097,092	2,065,569	2,022,464	1,806,364	2,050,484	2,010,916
Net		87,573		146,662		118,569		(78,233)		(93,008)

Reimbursable Services are paid to the General Fund and include payroll taxes and employee benefits, vehicle, liability and property insurance and allocated cost of services from Town Departments minimally offset by interest on cash flow and adjusted for services provided by golf employees.

B. Tashua Knolls does not utilize any Special Revenue Accounts.

Findings & Recommendations

Finding #1: Town's Accounting Department uses bank statement and credit card statements to post revenue to MUNIS. Reporting to Golf Commission is based upon POS detail. Although there are controls in place to ensure both the Administrative Assistant and the Accounting Department are posting transactions accurately, the revenue line items of MUNIS and POS are not reconciled.

Recommendation: Whenever multiple systems are used for reporting purposes, key balances should be periodically reconciled to ensure information potentially utilized for decision making purposes is accurately disseminated in a timely manner.

TKGC Management Response: Parks and Recreation Director at the time of the previous audit had agreed to perform the reconciliation on a quarterly basis; however, he had not begun to do so prior to the time he left the Town's employ. A Golf Commissioner, head of the Finance Committee, has agreed to perform the reconciliation on a go forward basis.

Finding #2: The auditor brought certain contractual concerns to Trumbull's Director of Finance, Trumbull's Director of Labor Relations and the Golf Commission. Discussions are in process and modifications are forthcoming.

Recommendation: Finance, HR and Commission to continue collaboration and drive to resolution.

TKGC Management Response: Commission will work with Auditor, Finance and HR to resolve any and all contractual issues.

Finding #3: In an effort to provide complete information and to add perspective to TKGC, a schedule of fixed assets was obtained from the Finance group.

Per several internal reviews going back to 2016, it was noted that fixed asset lists were maintained by individual departments, by the Finance Department and by Merit Insurance, but the lists did not agree to each other or to the General Ledger. As previously recommended, physical inventories should be performed on a regular basis, and a single, accurate listing of fixed should be maintained, preferably in MUNIS. Additionally, the Town provides updates to Merit Insurance. The Merit Insurance worksheet should be checked for accuracy.

Recommendation: TKGC employees to provide Finance with updated fixed asset inventories. The MUNIS subledger, insurance reports and Reimbursable computations should be updated.

TKGC Management Response: TKGC employees will work to complete the update and provide to Finance.

Appendix



Tashua Knolls Golf Course Financial Procedures

Town Cash Register Operations in Pro Shop

The closing ATK employee is to close out the register and reconcile the cash to the daily “Z” report and prepare the deposit bag without sealing the bag. The employee then signs the Z Report. If the employee cannot, for whatever reason, reconcile the cash, The Director of Golf (or his designee) must be immediately made aware of the situation for reconciliation.

The deposit bag is then recounted and checked by The Director of Golf (or his designee) who then seals the bag. The daily “Z” report is then signed by the Director of Golf (or his designee).

Cash receipts are to be deposited on a daily/nightly basis at the Town specified bank. If for any reason a deposit cannot be made on a particular day, the deposit must be locked in a safe to which only the Director of Golf (or his designee) has the combination.

Cash Receipts Reconciliation

The Pro Shop is to reconcile the POS system reports to the daily cash deposits. The Administrative Assistant is to review the bank deposit report to the “Z” Report and prepare a Summary Report which is to be checked to the POS sales report. An appropriate notation must be made to ensure this has been done. Any discrepancy that cannot be corrected over \$50 must be reported to the Golf Commission.

The Administrative Assistant will provide the Town’s accounting department with the daily sales reports on the 15th and last day of each month in order to verify the revenue that is posted to the Town’s general ledger from People’s Bank deposit activity. Also provided, monthly, is the credit card statement to be used for verification of the funds received to People’s Bank via ACH (Automated Clearing House) from credit card transactions. Any discrepancies to People’s Bank activity are notated and sent to the Administrative Assistant for research.

The Administrative Assistant will research any discrepancy by checking through the POS activity and the paper receipts for the day in question. The POS system will record any keystroke errors, brief electrical shortages, or glitches (such as a “timeout”) of the credit card swipe machine. The credit card processing is tied directly into the POS system on each of the Town’s computers. Any discrepancy that cannot be corrected over \$50 must be reported to the Golf Commission.

Monthly Revenue and Expenditure Reports

The Administrative Assistant has access to the Town’s MUNIS system in order to review golf course revenues and expenditures as recorded by the Town’s accounting department.

Pro Shop Cash Register Passwords and Authorization

All Pro Shop employees are to be assigned unique passwords in order to access and initiate transactions. These passwords should be changed on a regular basis. In addition, there are to be various levels of authorization assigned to certain individuals to adjust or change (void) previously entered transactions.

Gift Cards and Rain Checks

Issuance of gift cards and rain checks are to be included in the POS system and shown as separate revenue categories on the daily sales reports prepared by the Administrative Assistant. Gift cards and rain checks should be pre-numbered and accounted for by the POS system to ensure such items are not used more than once. According to the most recent Connecticut State laws, gift cards cannot have an expiration date but rain checks can expire at the end of each season. Therefore, all unredeemed rain checks are deleted from the POS system at the close of each season.

Complimentary Rounds

Complimentary golf rounds to PGA members, employees, for example, should be included on the revenue reports as a separate category. Pertinent information should be included in the POS system. This information should periodically be reviewed by designated Commissioners for compliance with policy. A Log will be maintained by the Pro Shop indicating by date, the players name, player signature, and circumstances for a comp round.

Cash Disbursements

Tashua Knolls Golf Course must follow all current Town of Trumbull Purchasing Policies and Procedures.

Financial Records

A room is available specifically to provide secure storage for financial records for four previous calendar years. Any financial records older than four calendar years old are destroyed according to the Town's Record Retention Policy. This room will have limited access. All current financial records are stored in a five drawer file cabinet in the office of the Administrative Assistant who has the only key.

Building Security

An individual needs both a key and correct code to enter the buildings during "off" hours. All codes are deleted when an individual who had access leaves the employee of the golf course or Pro Shop. The Tashua clubhouse is equipped with 16 video surveillance cameras with four in the Pro Shop monitoring the POS system.

Sweard and Monde audit findings - 1/15/05

- 1. Finding:** Golf Course Commission did not have specific accounting and administrative policies and procedures in place for the Pro Shop or the Office.
Status: The Financial Procedures document, written ~ 10 years ago, was provided upon request and is included in Appendix, page 10.
- 2. Finding:** Bank deposits are supposed to be made on a daily basis but on average deposits were actually made once a week.
Status: Two month's current activity was reviewed against bank statements and deposits were consistently made on a daily basis.
- 3. Finding:** Daily cash was not reconciled to sales reports nor validated deposit slips; sales information was not sent to the Town's Accounting Department on a consistent basis.
Status: Pro Shop employees reconcile deposits to POS reports; Administrative Assistant reviews and prepares a Summary Report, sent to Town's Accounting Department mid-month and end of month.
- 4. Finding:** Administrative Assistant did not regularly receive monthly revenue and expense reports from the Town's Accounting Department. Administrative Assistant required for reconciliation and reporting purposes.
Status: Administrative Assistant now has access to MUNIS and can print required reports. Additionally, copies of bank statements and credit card statements are provided by the Accounting Department on a monthly basis.
- 5. Finding:** Pro Shop cash registers did not require passwords to identify transaction detail.
Status: Cash registers now require passwords, assigned to each Pro Shop employee. These passwords provide an audit trail of transactions posted.
- 6. Finding:** Gift Certificates and Rain Checks were not prenumbered and procedures did not appropriately track outstanding items. The possibility existed that manually issued rain checks could be used more than once.
Status: Gift cards are now used instead of manual certificates, and the cards are tracked through the POS system. Manually issued rain checks are prenumbered, are now tracked through POS system, and are deleted at the close of each season.
- 7. Finding:** Complimentary Rounds lacked documentation.
Status: Complimentary rounds are included on revenue reports as a separate category and the log maintained by the Pro Shop includes date, names and circumstances, and can include visiting PGA professionals, Tashua employees, customer appreciation rounds, etc. Complimentary Round information is reported to Commissioners on a periodic basis.
- 8. Finding:** Cash Disbursements – outside the scope of this review.
- 9. Finding:** Multiple employees had access to the locked room where financial records were stored.
Status: Current year's records are stored in the Administrative Assistant's office, which has limited access. Prior year records are stored in a secure room to which only Administrative Assistant has access.

10. Finding: Building alarm codes were not uniquely assigned; a report of those setting and disarming the alarm system was not reported to the Town by the alarm company.

Status: Individuals require both a key and a code to enter alarmed buildings. The alarm company now sends daily activity logs for each alarm. A listing of codes was matched against a current employee list to verify codes of terminated individuals were inactivated.

11. Finding: During the Christmas holiday season, customers wishing to purchase gift certificates were turned away, resulting in lost revenue for the Town.

Status: Notice of Pro Shop hours are posted on the shop door. When Pro Shop is closed, Administrative Assistant is authorized to sell gift certificates.

12. Finding: Contract with the Director of Golf did not specify or provide clarity related to:

- reimbursable expense expectations
- internal control compliance and certification responsibilities
- health insurance eligibility
- regular financial reporting to Golf Course Commission

Status: ATK contract was reviewed. Contract clearly states relationship with ATK is that of an independent contractor.

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: 2/13/2020
AGENDA: 02-20-01
AMOUNT: \$12,000,000

2019-2020

BONDING RESOLUTION [X] To consider and act upon a resolution entitled:

(C) SUMMARY OF REQUEST: RESOLUTION APPROPRIATING \$12,000,000 FOR THE ACQUISITION OF REAL PROPERTY (2020) FOR OPEN SPACE, RECREATION AND OTHER TOWN PURPOSES, AND AUTHORIZING THE ISSUE OF \$12,000,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

(D) REQUESTED BY: Vicki A. Tesoro, First Selectman

(E) SUPPORTING DATA: See attached Resolution

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



Vicki A. Tesoro, First Selectman

(G) BOARD OF FINANCE ACTION:

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

RESOLUTION APPROPRIATING \$12,000,000 FOR THE ACQUISITION OF REAL PROPERTY (2020) FOR OPEN SPACE, RECREATION AND OTHER TOWN PURPOSES, AND AUTHORIZING THE ISSUE OF \$12,000,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

Section 1. The sum of \$12,000,000 is appropriated for the acquisition of real property or interests therein, including any easement, covenant or agreement concerning development, slope, riparian or similar rights, for the purpose of preserving open space and recreational spaces-including spaces for recreational facilities- developing senior or other housing, fostering economic development, and to meet any other real property requirements of the Town as may be determined from time to time by the Town Council. Said appropriation may include expenses for the construction of facilities related to the acquisition, such as recreational facilities, infrastructure improvements, and code compliance improvements, and for appraisal, testing, environmental remediation, surveying, title insurance and such other expenses necessary or appropriate for such acquisition, including expenses for acquisition by eminent domain, and including administrative, printing, legal and financing costs related thereto. Each acquisition of land or interest therein shall be approved by the Town Council. The Director of Finance is authorized to establish a fund within which to deposit the proceeds of bonds, notes or other obligations issued pursuant to this resolution..

Section 2. To meet said appropriation \$12,000,000 bonds of the Town or so much thereof as shall be necessary for such purpose, shall be issued, maturing not later than the twentieth year after their date, or such later date as may be allowed by law. Said bonds may be issued in one or more series as determined by the First Selectman and the Town Treasurer (hereafter the Town Officials), and the amount of bonds of each series to be issued shall be fixed by the Town Officials, provided that the total amount of bonds to be issued shall not be less than an amount which will provide funds sufficient with other funds available for such purpose to pay the principal of and the interest on all temporary borrowings in anticipation of the receipt of the proceeds of said bonds outstanding at the time of the issuance thereof, and to pay for the administrative, printing and legal costs of issuing the bonds. Capital project revenues, including bid premiums and investment income derived from investment of bond proceeds (and net investment income derived from note proceeds) are authorized to be credited by the Director of Finance to the project account and expended to pay project expenses customarily paid therefrom. The remaining appropriation and bond authorization shall be reduced by the amount of capital project revenues so credited. The bonds shall be in the denomination of \$1,000 or a whole multiple thereof, or, be combined with other bonds of the Town and such combined issue shall be in the denomination per aggregate maturity of \$1,000 or a whole multiple thereof, be issued in bearer form or in fully registered form, be executed in the name and on behalf of the Town by the manual or facsimile signatures of the Town Officials, bear the Town seal or a facsimile thereof, be certified by a bank or trust company designated by the Town Officials, which bank or trust company may be designated the registrar and transfer agent, be payable at a bank or trust company designated by the Town Officials, and be approved as to their legality by Joseph Fasi LLC, Attorneys-at-law, Bond Counsel of Hartford.

They shall bear such rate or rates of interest as shall be determined by the Town Officials. The bonds shall be general obligations of the Town and each of the bonds shall recite that every requirement of law relating to its issue has been duly complied with, that such bond is within every debt and other limit prescribed by law, that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon and will be paid from property taxation to the extent not paid from other sources. The aggregate principal amount of the bonds to be issued, the annual installments of principal, redemption provisions, if any, the date, time of issue and sale and other terms, details and particulars of such bonds, shall be determined by the Town Officials, in accordance with the General Statutes of the State of Connecticut, as amended.

Section 3. Said bonds shall be sold by the Town Officials, in a competitive offering or by negotiation, in their discretion. If sold at competitive offering, the bonds shall be sold upon sealed proposals, auction, or similar competitive process at not less than par and accrued interest on the basis of the lowest net or true interest cost to the Town. A notice of sale or a summary thereof describing the bonds and setting forth the terms and conditions of the sale shall be published at least five days in advance of the sale in a recognized publication carrying municipal bond notices and devoted primarily to financial news and the subject of state and municipal bonds. If the bonds are sold by negotiation, the provisions of purchase agreement shall be approved by the Town Officials.

Section 4. The Town Officials are authorized to make temporary borrowings in anticipation of the receipt of the proceeds of said bonds. Notes evidencing such borrowings shall be executed in the name and on behalf of the Town by the manual or facsimile signatures of the Town Officials, bear the Town seal or a facsimile thereof, be payable at a bank or trust company designated by the Town Officials, be approved as to their legality by Joseph Fasi LLC, Attorneys-at-law, Bond Counsel of Hartford, and be certified by a bank or trust company designated by the Town Officials, pursuant to Section 7-373 of the General Statutes of Connecticut, as amended. They shall be issued with maturity dates which comply with the provisions of the General Statutes governing the issuance of such notes, as the same may be amended from time to time. The notes shall be general obligations of the Town and each of the notes shall recite that every requirement of law relating to its issue has been duly complied with, that such note is within every debt and other limit prescribed by law, that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon and will be paid from property taxation to the extent not paid from other sources. The net interest cost on such notes, including renewals thereof, and the expense of preparing, issuing and marketing them, to the extent paid from the proceeds of such renewals or said bonds, shall be included as a cost of the project. Upon the sale of said bonds, the proceeds thereof, to the extent required, shall be applied forthwith to the payment of the principal of and the interest on any such notes then outstanding or shall be deposited with a bank or trust company in trust for such purpose.

Section 5. Resolution of Official Intent to Reimburse Expenditures with Borrowings. The Town (the "Issuer") hereby expresses its official intent pursuant to §1.150-2 of the Federal Income Tax Regulations, Title 26 (the "Regulations"), to reimburse expenditures paid sixty days prior to and after the date of passage of this ordinance in the maximum amount and for the capital project defined in Section 1 with the proceeds of bonds, notes, or other obligations ("Bonds") authorized to be issued by the Issuer. The Bonds shall be issued to reimburse such expenditures not later than

18 months after the later of the date of the expenditure or the substantial completion of the project, or such later date the Regulations may authorize. The Issuer hereby certifies that the intention to reimburse as expressed herein is based upon its reasonable expectations as of this date. The Director of Finance or his designee is authorized to pay project expenses in accordance herewith pending the issuance of reimbursement bonds, and to amend this declaration.

Section 6. The Town Officials, are hereby authorized to exercise all powers conferred by section 3-20e of the general statutes with respect to secondary market disclosure and to provide annual information and notices of material events as enumerated in Securities and Exchange Commission Exchange Act Rule 15c2-12, as amended, as may be necessary, appropriate or desirable to effect the sale of the bonds and notes authorized by this resolution.

Section 7. It is hereby found and determined that it is in public interest to issue all, or a portion of, the Bonds, Notes or other obligations of the Town as qualified private activity bonds, or with interest that is includable in gross income of the holders thereof for purposes of federal income taxation. The Town Officials are hereby authorized to issue and utilize without further approval any financing alternative currently or hereafter available to municipal governments pursuant to law including but not limited to any “tax credit bonds” or “Build America Bonds” including Direct Payment and Tax Credit versions.

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: 13-Feb-20
AGENDA: 2-20-02
AMOUNT: \$47,734

2019-2020

(A) APPROPRIATION FROM: ACCOUNT NO. \$47,734
ACCOUNT NAME General Fund

(B) TRANSFER

(C) BOND

TO: ACCOUNT NO. 01022800-581888 \$47,734
ACCOUNT NAME Capital Outlay

(D) SUMMARY OF REQUEST: Purchase radio equipment to communicate on new fire department radio frequency/system.

(E) REQUESTED BY: Megan Murphy, Fire Marshal

(F) SUPPORTING DATA: See attached

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



Vicki A. Tesoro, First Selectman

(H) BOARD OF FINANCE ACTION:

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

Town of Trumbull

CONNECTICUT



**Trumbull Fire
Marshal's Office**
firemarshal@trumbull-ct.gov

Town Hall
5866 Main Street
Trumbull, Connecticut 06611
203-452-5080
Fax: 203-452-5093

February 5, 2020

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

RE: Supplemental appropriation to Fire Marshal capital outlay #01022800581888

Dear Maria,

I am requesting a supplemental appropriation to the Fire Marshal capital outlay account 01022800581888, in the amount of \$47,733.25. This money will be used to purchase radio equipment to be able to communicate on the new fire department radio frequency/system.

The fire departments are moving their very old and outdated radio system to the statewide platform. This will provide enhanced communications and better safety for both firefighters and residents. Without the purchase of these radios for the Fire Marshal's office, we will no longer be able to communicate with our dispatch center or other fire units; creating a safety concern for the Fire Marshal's staff.

This was an unforeseen expenditure and was not known about when doing budget planning for the 2019-2020 fiscal year. The benefit to purchasing the equipment now versus in the new budget year 2020-2021, is we can participate in a group discount with the fire departments. Should this purchase wait until the new budget cycle the cost will be \$67,160.25. Another added benefit to purchasing now is we will receive a 5 year accidental warranty on the portable radios. These radios can be extremely expensive to fix if not covered under warranty. Waiting until July, we will be receive a one year manufacturer defect warranty only, accidents will not be covered.

Thank you for your consideration.

Megan Murphy
Fire Marshal/Emergency Management Director
Town of Trumbull

Customer
Trumbull Fire Marshal

Qty	Description	Item	Unit	Extended
3	APX™ 8000XE P25 All-Band Portable Radio	H91TGD9PW6 N	\$ 7,557.10	\$ 22,671.30
3	ENH: ASTRO DIGITAL CAI OP APEX	G808		
3	ENH: SMARTZONE OPERATION APX	G51		
3	ADD: TDMA OPERATION	GA00580		
3	ADD: P25 TRUNKING SOFTWARE	G361		
3	ADD: ADVANCED SYSTEM KEY - HARDWARE KEY	QA01648		
3	ADD: PROGRAMMING OVER P25 (OTAP)	G996		
3	ENH: APX8000XE RUGGED RADIO	QA02008		
3	ADD: GROUP SERVICES	GA09008AA		
3	ADD: RADIO MANAGEMENT LICENSES	UA00048AA		
3	ADD: DVRS PSU ACTIVATION	QA00631		
3	ADD: 5Y ESSENTIAL ACCIDENTAL DAMAGE PROGRAMMING	HA00025AH SVC03SVC0116D		

Qty	Description	Item	Unit	Extended
1	APX8500 ALL BAND MP MOBILE	M37TSS9PW1 N	\$ 6,769.20	\$ 6,769.20
1	ENH: ASTRO DIGITAL CAI OP APEX	G808		
1	ENH: SMARTZONE OPERATION APX	G51		
1	ADD: TDMA OPERATION	GA00580		
1	ADD: P25 TRUNKING SOFTWARE	G361		
1	ADD: ADVANCED SYSTEM KEY - HARDWARE KEY	QA01648		
1	ADD: PROGRAMMING OVER P25 (OTAP)	G996		
1	ADD: REMOTE MOUNT MID POWER	G67		
1	ADD: OS CONTROL HEAD	G442		
1	ADD: STD PALM MICROPHONE APX	W22		
1	ADD: AUXILARY SPKR 7.5 WATT	B18		
1	ADD: CBL REMOTE MOUNT 75 FEET	G607		
1	ADD: GROUP SERVICES	GA09008AA		
1	ADD: RADIO MANAGEMENT LICENSES	UA00048AA		
1	ADD: DVRS MSU ACTIVATION	GA00631		
1	ADD: 5Y ESSENTIAL SERVICE PROGRAMMING	GA00318 SVC03SVC0116D		

Qty	Description	Item	Unit	Extended
3	VRX1000 - UHF 380-430/450-512 MHZ	TT2793	\$ 5,333.05	\$ 15,999.16
3	DVR/VRX FOR USE WITH DUAL BAND APX MOBILE	TT05716AA		
3	ADD: P25 PHASE 1 OPERATION	TT05951AA		
3	ADD: P25 ENHANCED TRUNKING FEATURES	TT05953AA		
3	ADD: VRX CROSS BAND 4 YEAR EXTENDED WARRANTY	TT05959AA		
3	ANTENNA, UHF (450-470 MHZ) 1/4 WAVE ROOF MOUNT	HAE4003		
3	PROGRAMMING	SVC03SVC0116D		

Qty	Description	Item	Unit	Extended
3	AUDIO ACCESSORY-REMOTE SPEAKER MICROPHONE,IMPRES XE RSM XT CABLE BLACK	PMMN4106CBLK	\$ 431.20	\$ 1,293.60

1,000 next page
47,733.25

Notes

Budgetary Pricing per State of CT Master Contract A-99-001 and is valid for 90 days
Please issue PO to Motorola Solutions, Inc.
Note on PO to ship order to 7 Great Hill Road, Naugatuck, CT 06770
Note on PO your address as the "Ultimate Destination"
Note on PO "Net 30 days"
Equipment installation not included
Programming includes up to 48 channels in three zones
Up to 50 alias ID's
Programming more than above will incur an hourly rate of \$95.00, billed directly from Norcom to the customer

Prepared By: Jack Ahern
Northeastern Communications, Inc. an
 Authorized Channel Partner
Manufacturer's Representative



Prepared For:
Trumbull Fire Marshal

Prepared By: Jack Ahern/Holly Brown – hbrown@norcomct.net

Date: February 5, 2020

Total **\$1,000.00**

Statement of Work:

- a. Install APX8500 all band mobile
- b. Install VRX1000 Vehicle Extender and interface to APX8500

Notes:

- Pricing Budgetary per State Contract 14PSX0073
- Mobile installation price assumes installation of new radio in the same configuration (remote mount or dash mount) mounted in the same location with exiting antenna location
 - Any relocation or special mounting of radio and/or antenna will require customer authorization and may incur additional charges
- Standard installation is a vehicle with 12VDC electrical system, under one ton (including but not limited to sedan, pickup, SUV) requiring standard equipment and antenna mounting. Vehicles with partitions, prisoner compartments, and/or speciality vehicles, hybrid vehicles, fire apparatus, command cars, EMS vehicles, vehicles with electrical system other than 12VDC-negative ground, and other non-standard vehicles are not considered to be "standard".
 - All vehicles are assumed to have a 12VDC, negative ground electrical system. Vehicles with other electrical systems require a converter for an additional charge.
- Installation into Fire vehicle does not include installation or interface to Knox Boxes, jump seat speakers, rear/pump panel mics/speakers, or headset systems unless otherwise noted
- Work to be performed during normal business hours





NORCOM™
NORTHEASTERN COMMUNICATIONS, INC.

QUOTATION: C95896

7 Great Hill Road, Naugatuck, Connecticut 06770
(800) 223-9008 | customerservice@norcomct.com

Terms: Net 30 Days
Delivery: 6-8 Weeks
Price Validity: 30 Days
Warranty: 90 Days Labor Normal Business Hours

Limit of Liability:

Northeastern Communications, Inc., dba NorcomCT will not be liable for any damages, including any lost profits, lost savings, loss of life or other incidental or consequential damages arising out of the use or inability to use this product, even if Northeastern Communications, Inc. or its employee has been advised of the possibility of such damages, or for any claim by any other party. Northeastern Communications, Inc. will have its liability limited to the repair or replacement of the supplied original equipment or program diskette, associated publication and any part or parts of the product or system purchased for the period of the warranty.

Applicable Sales Tax and Shipping Will Be Added.

Pricing, Descriptions, Quantities, Conditions and Terms have been read and accepted.

Quotation Accepted By: _____ Title _____ Date: _____
(Signature of Authorizing Person)



MOTOROLA SOLUTIONS
Radio Solutions Channel Partner

www.norcomct.com

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01010000 TOWN COUNCIL							
01010000 522201 CLERICAL	15,653	0	15,653	8,675.94	.00	6,977.06	55.4%
01010000 522202 PROFESSION	59,580	0	59,580	59,530.00	.00	50.00	99.9%
01010000 545501 LEGAL NOTI	19,400	0	19,400	5,847.40	.00	13,552.60	30.1%
TOTAL TOWN COUNCIL	94,633	0	94,633	74,053.34	.00	20,579.66	78.3%
01010100 THE TRUMBULL NATURE COMMISSION							
01010100 522201 SVS-CLRC	240	0	240	60.00	.00	180.00	25.0%
01010100 590011 UTIL-HEAT	1,498	0	1,498	707.39	.00	790.61	47.2%
01010100 590012 UTIL-ELECT	751	0	751	381.59	.00	369.41	50.8%
01010100 590013 UTIL-WATER	348	0	348	150.92	.00	197.08	43.4%
TOTAL THE TRUMBULL NATURE COMMISSION	2,837	0	2,837	1,299.90	.00	1,537.10	45.8%
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%
01010400 FIRST SELECTMAN							
01010400 501101 FULL TIME/	306,842	0	306,842	181,549.82	.00	125,292.18	59.2%
01010400 556601 PRF DV-SEM	1,000	0	1,000	.00	.00	1,000.00	.0%
01010400 567704 EXPENSE AC	4,000	0	4,000	1,001.38	.00	2,998.62	25.0%
TOTAL FIRST SELECTMAN	311,842	0	311,842	182,551.20	.00	129,290.80	58.5%
01010600 PROBATE							
01010600 522203 ANCILLARY	2,026	0	2,026	2,026.00	.00	.00	100.0%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01010600 534401 OFFICE SUP	2,432	0	2,432	2,432.00	.00	.00	100.0%
01010600 545504 POSTAGE	4,574	0	4,574	4,574.00	.00	.00	100.0%
01010600 556604 PRF DV-PUB	87	0	87	87.00	.00	.00	100.0%
01010600 589901 ANNUAL REN	1,447	0	1,447	1,447.00	.00	.00	100.0%
01010600 590014 TELEPHONE	2,125	0	2,125	2,125.00	.00	.00	100.0%
TOTAL PROBATE	12,691	0	12,691	12,691.00	.00	.00	100.0%
01010800 ELECTIONS							
01010800 501101 FULL TIME/	59,462	0	59,462	37,555.30	.00	21,906.70	63.2%
01010800 501102 SAL-PT/PER	21,120	0	21,120	12,395.39	.00	8,724.61	58.7%
01010800 522202 PROFESSION	2,700	0	2,700	2,100.00	.00	600.00	77.8%
01010800 522203 ANCILLARY	30,993	0	30,993	12,085.00	.00	18,908.00	39.0%
01010800 522205 PROGRAMEXP	10,355	0	10,355	8,616.07	.00	1,738.93	83.2%
01010800 534402 PROGRAM SU	7,000	0	7,000	4,877.00	.00	2,123.00	69.7%
01010800 545501 LEGAL NOTI	325	0	325	.00	.00	325.00	.0%
01010800 545504 POSTAGE	4,190	0	4,190	3,080.79	.00	1,109.21	73.5%
01010800 556601 PRF DV-SEM	2,380	0	2,380	650.00	.00	1,730.00	27.3%
01010800 556602 PRF DV-PRF	170	0	170	70.00	.00	100.00	41.2%
01010800 556605 PRF DV-TRP	600	0	600	163.62	.00	436.38	27.3%
01010800 578801 MNTNCE-SV	3,300	0	3,300	3,000.00	.00	300.00	90.9%
01010800 590014 TELEPHONE	223	0	223	.00	.00	223.00	.0%
TOTAL ELECTIONS	142,818	0	142,818	84,593.17	.00	58,224.83	59.2%
01011000 FINANCE DEPARTMENT							
01011000 501101 FULL TIME/	495,351	0	495,351	269,580.77	.00	225,770.23	54.4%
01011000 501102 PART TIME/	80,394	0	80,394	48,831.79	.00	31,562.21	60.7%
01011000 501103 SAL-SEASON	0	0	0	7,305.00	.00	-7,305.00	100.0%
01011000 501105 OVERTIME	500	0	500	16.71	.00	483.29	3.3%
01011000 556601 PRF DV-SEM	1,680	0	1,680	329.00	.00	1,351.00	19.6%
01011000 556602 PRF DV-PRF	445	0	445	380.00	.00	65.00	85.4%
01011000 556603 PRF DV-INS	1,500	0	1,500	.00	.00	1,500.00	.0%
01011000 556604 PRF DV-PUB	400	0	400	50.00	.00	350.00	12.5%
01011000 567704 TRNSP-EXP	400	0	400	101.38	.00	298.62	25.3%
TOTAL FINANCE DEPARTMENT	580,670	0	580,670	326,594.65	.00	254,075.35	56.2%
01011400 BOARD OF FINANCE							
01011400 501101 FULL TIME/	85,429	0	85,429	50,928.53	.00	34,500.47	59.6%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99								
ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED	
01011400 522201 CLERICAL F	3,016	0	3,016	625.00	.00	2,391.00	20.7%	
01011400 545501 LEGAL NOTI	1,200	0	1,200	.00	.00	1,200.00	.0%	
01011400 556601 PRF DV-SEM	200	0	200	126.65	.00	73.35	63.3%	
01011400 556602 PRF DV-PRF	135	0	135	130.00	.00	5.00	96.3%	
TOTAL BOARD OF FINANCE	89,980	0	89,980	51,810.18	.00	38,169.82	57.6%	
01011600 TAX ASSESSOR								
01011600 501101 FULL TIME/	266,697	-2,139	264,558	143,964.99	.00	120,593.01	54.4%	
01011600 501102 SAL-PT/PER	35,936	0	35,936	22,679.70	.00	13,256.30	63.1%	
01011600 501103 SEASONAL/T	0	2,139	2,139	2,138.28	.00	.72	100.0%	
01011600 501105 SAL-OVRTIM	500	0	500	631.10	.00	-131.10	126.2%	
01011600 501888 UNIFORM AL	150	0	150	.00	.00	150.00	.0%	
01011600 522202 PROFESSION	165,000	-500	164,500	99,040.96	.00	65,459.04	60.2%	
01011600 522204 SVS-CONTRC	23,720	-500	23,220	20,670.00	.00	2,550.00	89.0%	
01011600 534402 PROGRAM SU	775	0	775	760.00	.00	15.00	98.1%	
01011600 545501 LEGAL NOTI	340	0	340	259.68	.00	80.32	76.4%	
01011600 556601 PRF DV-SEM	2,150	0	2,150	300.00	.00	1,850.00	14.0%	
01011600 556602 PRF DV-PRF	515	0	515	.00	.00	515.00	.0%	
01011600 581888 CAPITAL OU	0	1,000	1,000	942.00	.00	58.00	94.2%	
TOTAL TAX ASSESSOR	495,783	0	495,783	291,386.71	.00	204,396.29	58.8%	
01011800 BOARD OF ASSESSMENT APPEALS								
01011800 522201 CLERICAL F	1,045	0	1,045	.00	.00	1,045.00	.0%	
01011800 545501 LEGAL NOTI	1,000	0	1,000	241.64	.00	758.36	24.2%	
01011800 556601 PRF DV-SEM	300	0	300	.00	.00	300.00	.0%	
TOTAL BOARD OF ASSESSMENT APPEALS	2,345	0	2,345	241.64	.00	2,103.36	10.3%	
01012000 TAX COLLECTOR								
01012000 501101 FULL TIME/	278,701	0	278,701	164,102.09	.00	114,598.91	58.9%	
01012000 501103 SEASONAL/T	4,200	0	4,200	2,940.00	.00	1,260.00	70.0%	
01012000 501105 OVERTIME	450	0	450	367.30	.00	82.70	81.6%	
01012000 501106 LONGEVITY	325	0	325	325.00	.00	.00	100.0%	

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR: 01	GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01012000	522203	SVS-ANCLRY	1,300	0	1,300	1,125.00	.00	175.00	86.5%
01012000	522204	SVS-CONTRC	27,225	0	27,225	10,365.00	.00	16,860.00	38.1%
01012000	534401	OFFICE SUP	6,500	0	6,500	2,246.18	705.00	3,548.82	45.4%
01012000	545501	LEGAL NOTI	2,500	0	2,500	820.50	.00	1,679.50	32.8%
01012000	545504	POSTAGE	19,800	0	19,800	.00	.00	19,800.00	.0%
01012000	556601	PRF DV-SEM	1,000	0	1,000	284.00	.00	716.00	28.4%
01012000	556602	PRF DV-PRF	330	0	330	225.00	.00	105.00	68.2%
TOTAL TAX COLLECTOR			342,331	0	342,331	182,800.07	705.00	158,825.93	53.6%
01012200 PURCHASING									
01012200	501101	FULL TIME/	84,103	0	84,103	50,138.16	.00	33,964.84	59.6%
01012200	501102	SAL-PT/PER	19,266	0	19,266	10,295.70	.00	8,970.30	53.4%
01012200	501105	SAL-OVRTIM	1,500	0	1,500	1,349.47	.00	150.53	90.0%
01012200	545501	LEGAL NOTI	10,000	0	10,000	3,951.16	.00	6,048.84	39.5%
01012200	556601	PRF DV-SEM	500	0	500	.00	.00	500.00	.0%
01012200	556602	PRF DV-PRF	930	0	930	150.00	.00	780.00	16.1%
TOTAL PURCHASING			116,299	0	116,299	65,884.49	.00	50,414.51	56.7%
01012400 TREASURER									
01012400	501101	FULL TIME/	26,073	0	26,073	15,589.40	.00	10,483.60	59.8%
TOTAL TREASURER			26,073	0	26,073	15,589.40	.00	10,483.60	59.8%
01012600 TECHNOLOGY									
01012600	501101	FULL TIME/	351,318	0	351,318	209,336.09	.00	141,981.91	59.6%
01012600	501105	OVERTIME	10,000	0	10,000	4,336.69	.00	5,663.31	43.4%
01012600	522202	PROFESSION	10,300	0	10,300	8,243.56	1,500.00	556.44	94.6%
01012600	522204	CONTRACTUA	513,312	0	513,312	409,675.97	74,718.46	28,917.57	94.4%
01012600	556601	PRF DV-SEM	22,420	0	22,420	15,858.06	.00	6,561.94	70.7%
01012600	556602	PRF DV-PRF	235	0	235	.00	.00	235.00	.0%
01012600	556603	PRF DV-INS	1,000	0	1,000	.00	.00	1,000.00	.0%
01012600	578802	EQUIPMENT/	12,500	0	12,500	1,568.37	6,019.49	4,912.14	60.7%
01012600	581888	CAP OUTLAY	76,790	0	76,790	62,596.46	14,190.68	2.86	100.0%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL TECHNOLOGY	997,875	0	997,875	711,615.20	96,428.63	189,831.17	81.0%
01012800 TOWN ATTORNEYS							
01012800 522202 PROFESSION	403,355	0	403,355	239,094.82	112,784.96	51,475.22	87.2%
TOTAL TOWN ATTORNEYS	403,355	0	403,355	239,094.82	112,784.96	51,475.22	87.2%
01013000 HUMAN RESOURCES							
01013000 501101 FULL TIME/	269,432	0	269,432	162,347.19	.00	107,084.81	60.3%
01013000 501105 SAL-OVRTIM	650	0	650	162.65	.00	487.35	25.0%
01013000 501106 LONGEVITY	425	0	425	425.00	.00	.00	100.0%
01013000 522201 CLERICAL F	420	0	420	180.00	.00	240.00	42.9%
01013000 522202 PROFESSION	20,000	0	20,000	347.50	.00	19,652.50	1.7%
01013000 522203 SVS-ANCLRY	1,930	0	1,930	143.66	.00	1,786.34	7.4%
01013000 522204 SVS-CONTRC	9,919	0	9,919	7,624.12	.00	2,294.88	76.9%
01013000 545501 LEGAL NOTI	1,000	0	1,000	657.15	.00	342.85	65.7%
01013000 556601 PRF DV-SEM	2,500	0	2,500	199.00	.00	2,301.00	8.0%
01013000 556602 PRF DV-PRF	350	0	350	205.00	.00	145.00	58.6%
01013000 556604 PRF DV-PUB	925	0	925	101.96	50.98	772.06	16.5%
TOTAL HUMAN RESOURCES	307,551	0	307,551	172,393.23	50.98	135,106.79	56.1%
01013400 EMPLOYEE BENEFITS							
01013400 511150 FRNGE-FICA	1,813,820	0	1,813,820	998,187.57	.00	815,632.43	55.0%
01013400 511151 FRINGE-M/D	5,227,380	0	5,227,380	3,478,676.81	12,505.48	1,736,197.71	66.8%
01013400 511152 FRINGE-WC	1,450,000	0	1,450,000	1,146,173.23	.00	303,826.77	79.0%
01013400 511153 FRINGE-UN	25,000	0	25,000	5,158.00	.00	19,842.00	20.6%
01013400 511155 FRINGE-LIF	36,420	0	36,420	20,804.41	.00	15,615.59	57.1%
01013400 511159 FRINGE-CLE	600	0	600	120.00	.00	480.00	20.0%
01013400 522106 PENS-POL	2,926,000	130,259	3,056,259	2,324,759.00	.00	731,500.00	76.1%
01013400 522107 PEN-TN&BE	5,227,000	369,741	5,596,741	2,983,241.00	.00	2,613,500.00	53.3%
01013400 522108 POLRETMED	50,000	0	50,000	50,000.00	.00	.00	100.0%
01013400 522110 DEFCONTR	500,645	0	500,645	284,722.68	.00	215,922.32	56.9%
01013400 522202 SVS-PROF	38,500	0	38,500	20,419.72	21,054.80	-2,974.52	107.7%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL EMPLOYEE BENEFITS	17,295,365	500,000	17,795,365	11,312,262.42	33,560.28	6,449,542.30	63.8%
01013600 TOWN CLERK							
01013600 501101 FULL TIME/	253,785	0	253,785	151,416.96	.00	102,368.04	59.7%
01013600 501105 OVERTIME	3,200	0	3,200	5,343.67	.00	-2,143.67	167.0%
01013600 501106 LONGEVITY	850	0	850	850.00	.00	.00	100.0%
01013600 522202 SVS-PROF	24,000	0	24,000	.00	.00	24,000.00	.0%
01013600 522204 SVS-CONTRC	22,000	0	22,000	10,091.56	11,908.44	.00	100.0%
01013600 522205 PROGRAMEXP	4,500	0	4,500	1,200.00	.00	3,300.00	26.7%
01013600 534402 PROGRAM SU	2,900	0	2,900	860.00	.00	2,040.00	29.7%
01013600 545501 LEGAL NOTI	3,000	0	3,000	1,552.80	.00	1,447.20	51.8%
01013600 556601 PRF DV-SEM	2,100	0	2,100	275.00	.00	1,825.00	13.1%
01013600 556602 PROFESSION	1,275	0	1,275	450.00	.00	825.00	35.3%
01013600 578801 SERVICE CO	500	0	500	350.00	.00	150.00	70.0%
01013600 578803 PROGRAM-RE	2,000	0	2,000	568.40	391.60	1,040.00	48.0%
01013600 581888 CAPITAL OU	3,000	0	3,000	.00	.00	3,000.00	.0%
01013600 598889 STCTFISHGA	0	0	0	1,524.00	.00	-1,524.00	100.0%
01013600 598890 STCTMAR	0	0	0	1,904.00	.00	-1,904.00	100.0%
TOTAL TOWN CLERK	323,110	0	323,110	176,386.39	12,300.04	134,423.57	58.4%
01013800 TOWN HALL							
01013800 501102 SAL-PT/PER	15,210	0	15,210	33.75	.00	15,176.25	.2%
01013800 501116 CONTINGENC	601,261	0	601,261	.00	.00	601,261.00	.0%
01013800 511160 P&L INS	1,119,295	0	1,119,295	844,884.62	.00	274,410.38	75.5%
01013800 522205 PROGRAM EX	40,000	0	40,000	-180.00	.00	40,180.00	-.5%
01013800 522208 CONTRIBUT	36,250	0	36,250	24,315.00	.00	11,935.00	67.1%
01013800 534401 OFFICE SUP	32,000	0	32,000	19,206.00	3,533.63	9,260.37	71.1%
01013800 534402 PROGRAM SU	1,435	0	1,435	1,276.00	.00	159.00	88.9%
01013800 534403 MTLs-CLNG	1,000	0	1,000	989.97	.00	10.03	99.0%
01013800 545502 PUBLIC REP	1,000	0	1,000	.00	.00	1,000.00	.0%
01013800 545504 POSTAGE	44,225	0	44,225	18,064.40	5,663.13	20,497.47	53.7%
01013800 578801 SERVICE CO	3,600	0	3,600	1,975.83	1,513.92	110.25	96.9%
01013800 578804 REFUSE REM	2,403	0	2,403	909.93	1,502.09	-9.02	100.4%
01013800 589901 ANNUAL REN	21,994	0	21,994	12,477.68	8,624.68	891.64	95.9%
01013800 590011 HEAT	11,951	0	11,951	5,510.95	.00	6,440.05	46.1%
01013800 590012 ELECTRICIT	54,800	0	54,800	25,587.72	.00	29,212.28	46.7%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99			ORIGINAL	TRANFRS/	REVISED	YTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
ACCOUNTS FOR:	GENERAL	FUND	APPROP	ADJSTMTS	BUDGET			BUDGET	USED
01013800	590013	WATER	2,812	0	2,812	1,163.59	.00	1,648.41	41.4%
01013800	590014	TELEPHONE	10,315	0	10,315	5,357.27	.00	4,957.73	51.9%
TOTAL TOWN HALL			1,999,551	0	1,999,551	961,572.71	20,837.45	1,017,140.84	49.1%
01014200 PLANNING AND ZONING									
01014200	501101	FULL TIME/	256,013	0	256,013	145,240.84	.00	110,772.16	56.7%
01014200	501105	OVERTIME	8,000	0	8,000	5,253.65	.00	2,746.35	65.7%
01014200	522201	SVS-CLRC	180	0	180	60.00	.00	120.00	33.3%
01014200	522202	SVS-PROF	8,000	0	8,000	150.00	.00	7,850.00	1.9%
01014200	522205	PROG EXP	10,979	0	10,979	10,979.00	.00	.00	100.0%
01014200	534401	OFFICE SUP	1,000	0	1,000	70.00	50.00	880.00	12.0%
01014200	534402	PROGSUPPL	2,650	0	2,650	1,021.90	30.23	1,597.87	39.7%
01014200	545501	LEGAL NOTI	30,000	0	30,000	13,034.74	.00	16,965.26	43.4%
01014200	556601	PRF DV-SEM	2,860	0	2,860	500.13	.00	2,359.87	17.5%
01014200	556602	PRF DV-PRF	550	0	550	50.00	.00	500.00	9.1%
01014200	556604	PRF DV-PUB	150	0	150	85.00	.00	65.00	56.7%
TOTAL PLANNING AND ZONING			320,382	0	320,382	176,445.26	80.23	143,856.51	55.1%
01014600 ECONOMIC DEVELOPMENT									
01014600	501101	SAL-FT/PER	148,906	0	148,906	90,177.21	.00	58,728.79	60.6%
01014600	501105	SAL-OVRTIM	1,300	0	1,300	.00	.00	1,300.00	.0%
01014600	522201	CLERICAL F	180	0	180	.00	.00	180.00	.0%
01014600	522202	SVS-PROF	7,000	-1,650	5,350	2,797.69	.00	2,552.31	52.3%
01014600	522205	PROG EXP	8,800	950	9,750	9,632.25	.00	117.75	98.8%
01014600	534402	PROGSUPPL	400	100	500	485.00	.00	15.00	97.0%
01014600	545503	COM-PUB RL	3,800	0	3,800	1,238.15	.00	2,561.85	32.6%
01014600	556601	PRF DV-SEM	1,500	600	2,100	2,071.10	.00	28.90	98.6%
01014600	556602	PRF DV-PRF	700	0	700	400.00	.00	300.00	57.1%
TOTAL ECONOMIC DEVELOPMENT			172,586	0	172,586	106,801.40	.00	65,784.60	61.9%
01014800 INLAND WETLANDS COMMISSION									
01014800	522201	CLERICAL F	1,750	0	1,750	.00	.00	1,750.00	.0%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01014800 534401 MTL5-OFFCE	400	0	400	8.50	.00	391.50	2.1%
01014800 534402 PROGRAM SU	100	0	100	8.50	.00	91.50	8.5%
01014800 545501 LEGAL NOTI	5,500	0	5,500	2,755.55	.00	2,744.45	50.1%
01014800 556601 SEMINARS/C	1,000	0	1,000	425.00	.00	575.00	42.5%
01014800 556604 PUBLICATIO	175	0	175	.00	.00	175.00	.0%
TOTAL INLAND WETLANDS COMMISSION	8,925	0	8,925	3,197.55	.00	5,727.45	35.8%
01015400 CONSERVATION COMMISSION							
01015400 522201 SVS-CLRC	600	0	600	60.00	.00	540.00	10.0%
01015400 522202 SVS-PROF	5,000	0	5,000	5,000.00	.00	.00	100.0%
01015400 545502 COM-PUB RP	75	0	75	.00	.00	75.00	.0%
01015400 545503 COM-PUB RL	250	0	250	.00	.00	250.00	.0%
01015400 556601 PRF DV-SEM	210	0	210	.00	.00	210.00	.0%
01015400 556602 PRF DUES	250	0	250	210.00	.00	40.00	84.0%
TOTAL CONSERVATION COMMISSION	6,385	0	6,385	5,270.00	.00	1,115.00	82.5%
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%
01022000 POLICE							
01022000 501101 FULL TIME/	7,296,784	0	7,296,784	4,198,214.94	.00	3,098,569.06	57.5%
01022000 501102 PART TIME/	52,991	0	52,991	26,879.21	.00	26,111.79	50.7%
01022000 501104 RELIEF/VAC	52,041	0	52,041	17,146.38	.00	34,894.62	32.9%
01022000 501105 OVERTIME	726,600	0	726,600	557,457.52	.00	169,142.48	76.7%
01022000 501106 LONGEVITY	17,825	0	17,825	17,158.32	.00	666.68	96.3%
01022000 501109 COLLEGE IN	25,800	0	25,800	.00	.00	25,800.00	.0%
01022000 501112 SHIFTDIFF	59,650	0	59,650	47,547.02	.00	12,102.98	79.7%
01022000 501113 HOLIDAY	349,700	0	349,700	207,164.16	.00	142,535.84	59.2%
01022000 501114 TRAINING	160,000	0	160,000	88,236.29	.00	71,763.71	55.1%
01022000 501887 POLICE UNI	18,000	0	18,000	10,258.55	.00	7,741.45	57.0%
01022000 501888 UNIFORM AL	58,000	0	58,000	37,210.14	8,670.05	12,119.81	79.1%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS	FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
01	GENERAL	FUND	APPROP	ADJSTMTS	BUDGET	YTD EXPENDED	ENCUMBRANCES	BUDGET	USED
01022000	522203	ANCILLARY	19,000	0	19,000	2,651.88	.00	16,348.12	14.0%
01022000	534401	OFFICE SUP	15,000	0	15,000	8,109.12	2,283.03	4,607.85	69.3%
01022000	534402	PROGRAM SU	41,000	0	41,000	13,224.27	950.27	26,825.46	34.6%
01022000	534403	MTLS-CLNG	6,250	0	6,250	2,957.13	363.32	2,929.55	53.1%
01022000	545503	PUBLIC REL	2,000	0	2,000	.00	.00	2,000.00	.0%
01022000	556601	SEMINARS/C	10,000	0	10,000	1,410.00	.00	8,590.00	14.1%
01022000	556602	PRF DV-PRF	2,750	0	2,750	2,650.00	.00	100.00	96.4%
01022000	556603	PRF DV-INS	40,000	0	40,000	36,284.84	.00	3,715.16	90.7%
01022000	556604	PRF DV-PUB	300	0	300	82.50	.00	217.50	27.5%
01022000	567702	VEHICLE RE	40,000	0	40,000	25,403.65	2,752.76	11,843.59	70.4%
01022000	567704	EXPENSE AC	13,250	0	13,250	4,887.57	.00	8,362.43	36.9%
01022000	578801	SERVICE CO	133,795	0	133,795	74,220.46	3,033.62	56,540.92	57.7%
01022000	578803	PROGRAM-RE	6,000	0	6,000	850.32	1,255.00	3,894.68	35.1%
01022000	578804	REFUSE REM	2,379	0	2,379	1,350.51	959.49	69.00	97.1%
01022000	581888	CAPITAL OU	160,430	0	160,430	16,557.44	.00	143,872.56	10.3%
01022000	589901	ANNUAL REN	28,800	0	28,800	12,713.51	7,745.78	8,340.71	71.0%
01022000	590011	UTIL-HEAT	8,134	0	8,134	5,115.47	.00	3,018.53	62.9%
01022000	590012	ELECTRICIT	66,000	0	66,000	35,826.57	.00	30,173.43	54.3%
01022000	590013	WATER	3,463	0	3,463	1,199.04	.00	2,263.96	34.6%
01022000	590014	TELEPHONE	15,000	0	15,000	6,778.73	.00	8,221.27	45.2%
01022000	590015	TRAFFICLIT	11,792	0	11,792	5,389.26	.00	6,402.74	45.7%
TOTAL POLICE			9,442,734	0	9,442,734	5,464,934.80	28,013.32	3,949,785.88	58.2%
01022400 ANIMAL CONTROL									
01022400	501101	FULL TIME/	63,892	0	63,892	38,092.80	.00	25,799.20	59.6%
01022400	501102	PART TIME/	37,721	0	37,721	19,401.82	.00	18,319.18	51.4%
01022400	501105	OVERTIME	5,000	0	5,000	5,298.75	.00	-298.75	106.0%
01022400	501887	UNIFORMCLG	400	0	400	.00	.00	400.00	.0%
01022400	501888	UNIFORMALL	400	0	400	.00	.00	400.00	.0%
01022400	522202	SVS-PROF	7,500	0	7,500	5,290.47	.00	2,209.53	70.5%
01022400	522203	SVS-ANCLRY	300	0	300	.00	.00	300.00	.0%
01022400	534402	PROGSUPPL	4,000	0	4,000	2,176.00	441.46	1,382.54	65.4%
01022400	545501	COM-LEGAL	500	0	500	.00	.00	500.00	.0%
01022400	556603	PRF DV-INS	150	0	150	75.00	.00	75.00	50.0%
01022400	578801	MNTNCE-SV	785	0	785	200.00	206.00	379.00	51.7%
01022400	578802	MNTNCE-EQP	2,000	0	2,000	701.07	.00	1,298.93	35.1%
01022400	578804	MNTNCE-RFS	780	0	780	444.22	311.78	24.00	96.9%
01022400	581888	CAP OUTLAY	7,000	0	7,000	.00	.00	7,000.00	.0%
01022400	590011	UTIL-HEAT	2,784	0	2,784	1,034.72	.00	1,749.28	37.2%
01022400	590012	UTIL-ELECT	6,800	0	6,800	2,891.70	.00	3,908.30	42.5%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 '99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01022400 590013 UTIL-WATER	877	0	877	409.63	.00	467.37	46.7%
TOTAL ANIMAL CONTROL	140,889	0	140,889	76,016.18	959.24	63,913.58	54.6%

01022600 EMERGENCY MEDICAL SERVICES

01022600 501101 FULL TIME/	223,710	0	223,710	139,109.41	.00	84,600.59	62.2%
01022600 501103 SAL-SEASON	0	0	0	2,618.91	.00	-2,618.91	100.0%
01022600 501105 OVERTIME	2,000	0	2,000	940.89	.00	1,059.11	47.0%
01022600 501888 UNIFORM AL	5,000	0	5,000	1,037.50	.00	3,962.50	20.8%
01022600 522202 PROFESSION	949,505	0	949,505	679,950.90	109,504.36	160,049.74	83.1%
01022600 522203 ANCILLARY	62,475	0	62,475	14,310.94	.00	48,164.06	22.9%
01022600 522205 PROGRAM EX	3,000	0	3,000	2,258.10	.00	741.90	75.3%
01022600 534401 OFFICE SUP	1,500	0	1,500	336.68	.00	1,163.32	22.4%
01022600 534402 PROGRAM SU	83,490	0	83,490	44,165.75	12,417.03	26,907.22	67.8%
01022600 534403 MTLN-CLNG	386	0	386	.00	.00	386.00	.0%
01022600 545503 PUBLIC REL	2,000	0	2,000	727.23	.00	1,272.77	36.4%
01022600 556601 PRF DV-SEM	7,675	-790	6,885	352.44	.00	6,532.56	5.1%
01022600 556603 PRF DV-INS	4,460	0	4,460	127.00	.00	4,333.00	2.8%
01022600 567703 TRNSP-TRV	320	0	320	.00	.00	320.00	.0%
01022600 578801 SERVICE CO	9,221	0	9,221	5,355.00	54.00	3,812.00	58.7%
01022600 578802 EQUIPMENT/	4,500	0	4,500	1,610.10	250.00	2,639.90	41.3%
01022600 578804 REFUSE REM	780	0	780	414.12	341.88	24.00	96.9%
01022600 581888 CAPITAL OU	41,984	790	42,774	8,080.16	22,556.00	12,137.84	71.6%
01022600 589901 ANNUAL REN	1,976	0	1,976	1,795.74	247.22	-66.96	103.4%
01022600 590011 HEAT	4,567	0	4,567	1,454.36	.00	3,112.64	31.8%
01022600 590012 ELECTRICIT	11,000	0	11,000	4,733.05	.00	6,266.95	43.0%
01022600 590013 WATER	714	0	714	363.79	.00	350.21	51.0%
01022600 590014 TELEPHONE	2,440	0	2,440	2,372.91	620.36	-553.27	122.7%
TOTAL EMERGENCY MEDICAL SERVICES	1,422,703	0	1,422,703	912,114.98	145,990.85	364,597.17	74.4%

01022800 FIRE MARSHAL

01022800 501101 FULL TIME/	309,055	0	309,055	182,126.89	.00	126,928.11	58.9%
01022800 501102 PART TIME/	30,805	0	30,805	14,478.85	.00	16,326.15	47.0%
01022800 501105 OVERTIME	12,000	0	12,000	14,790.19	.00	-2,790.19	123.3%
01022800 501122 CERTSTIPEN	2,250	0	2,250	.00	.00	2,250.00	.0%
01022800 501887 UNIFORMCLG	450	0	450	.00	.00	450.00	.0%
01022800 501888 UNIFORMALL	3,000	0	3,000	.00	.00	3,000.00	.0%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01022800 522203 ANCILLARY	400	0	400	100.00	.00	300.00	25.0%
01022800 522205 PROGRAM EX	350	0	350	.00	.00	350.00	.0%
01022800 534401 MTLN-OFFCE	750	0	750	226.01	35.00	488.99	34.8%
01022800 534402 PROGRAM SU	800	0	800	303.67	.00	496.33	38.0%
01022800 556601 PRF DV-SEM	1,500	0	1,500	540.00	.00	960.00	36.0%
01022800 556602 PRF DV-PRF	1,700	0	1,700	1,680.00	.00	20.00	98.8%
01022800 556604 PRF DV-PUB	1,500	0	1,500	.00	.00	1,500.00	.0%
01022800 578802 EQUIPMENT/	750	0	750	266.33	.00	483.67	35.5%
01022800 589901 RNTLS-A/LS	8,996	0	8,996	.00	.00	8,996.00	.0%
TOTAL FIRE MARSHAL	374,306	0	374,306	214,511.94	35.00	159,759.06	57.3%
01022824 FIRE MARSHAL-FIRE HYDRANTS							
01022824 590016 UTIL-FIRE	1,536,403	0	1,536,403	783,612.60	.00	752,790.40	51.0%
TOTAL FIRE MARSHAL-FIRE HYDRANTS	1,536,403	0	1,536,403	783,612.60	.00	752,790.40	51.0%
01023200 BUILDING OFFICIAL							
01023200 501101 FULL TIME/	378,092	0	378,092	224,575.77	.00	153,516.23	59.4%
01023200 501105 OVERTIME	5,800	0	5,800	4,619.54	.00	1,180.46	79.6%
01023200 501106 LONGEVITY	325	0	325	500.00	.00	-175.00	153.8%
01023200 501888 UNIFORM AL	450	0	450	172.95	.00	277.05	38.4%
01023200 522204 CONTRACTUA	175	0	175	.00	.00	175.00	.0%
01023200 534401 OFFICE SUP	1,828	0	1,828	734.27	140.00	953.73	47.8%
01023200 545501 LEGAL NOTI	75	0	75	.00	.00	75.00	.0%
01023200 556601 SEMINARS/C	600	0	600	473.00	.00	127.00	78.8%
01023200 556602 PROFESSION	300	0	300	255.00	.00	45.00	85.0%
01023200 556604 PUBLICATIO	1,200	0	1,200	.00	.00	1,200.00	.0%
TOTAL BUILDING OFFICIAL	388,845	0	388,845	231,330.53	140.00	157,374.47	59.5%
01023400 EMERGENCY MANAGEMENT							
01023400 501102 SAL-PT/PER	41,473	0	41,473	25,847.88	.00	15,625.12	62.3%
01023400 501105 SAL-OVRTIM	15,000	0	15,000	8,111.17	.00	6,888.83	54.1%
01023400 501888 UNIFORMALL	1,000	0	1,000	.00	.00	1,000.00	.0%

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YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01023400 534402 PROGSUPPL	2,500	0	2,500	420.59	480.00	1,599.41	36.0%
01023400 556603 PRF DV-INS	1,000	0	1,000	.00	.00	1,000.00	.0%
01023400 578801 MNTNCE-SV	31,060	0	31,060	17,085.00	.00	13,975.00	55.0%
01023400 578802 MNTNCE-EQP	2,000	0	2,000	525.00	.00	1,475.00	26.3%
01023400 581888 CAPITAL OU	4,790	0	4,790	.00	4,723.03	66.97	98.6%
01023400 590014 TELEPHONE	1,309	0	1,309	209.52	.00	1,099.48	16.0%
TOTAL EMERGENCY MANAGEMENT	100,132	0	100,132	52,199.16	5,203.03	42,729.81	57.3%
01030000 PUBLIC WORKS DIRECTOR							
01030000 501101 FULL TIME/	192,387	0	192,387	121,002.37	.00	71,384.63	62.9%
01030000 501105 SAL-OVRTIM	500	0	500	.00	.00	500.00	.0%
01030000 556601 PRF DV-SEM	2,000	0	2,000	.00	.00	2,000.00	.0%
01030000 556602 PRF DV-PRF	295	0	295	50.00	.00	245.00	16.9%
01030000 567704 EXPENSE AC	234	0	234	.00	.00	234.00	.0%
01030000 590014 TELEPHONE	632	0	632	331.51	.00	300.49	52.5%
TOTAL PUBLIC WORKS DIRECTOR	196,048	0	196,048	121,383.88	.00	74,664.12	61.9%
01030025 PUBLIC WORKS -STREET LIGHTS							
01030025 590015 STREET AND	335,000	0	335,000	157,864.79	.00	177,135.21	47.1%
TOTAL PUBLIC WORKS -STREET LIGHTS	335,000	0	335,000	157,864.79	.00	177,135.21	47.1%
01030100 PUBLIC WORKS - HIGHWAY							
01030100 501101 FULL TIME/	2,047,410	0	2,047,410	1,217,521.36	.00	829,888.64	59.5%
01030100 501102 SAL-PT/PER	27,776	0	27,776	17,350.96	.00	10,425.04	62.5%
01030100 501103 SEASONAL/T	7,725	0	7,725	.00	.00	7,725.00	.0%
01030100 501105 OVERTIME	110,000	0	110,000	102,962.37	.00	7,037.63	93.6%
01030100 501106 LONGEVITY	2,000	0	2,000	2,000.00	.00	.00	100.0%
01030100 501888 UNIFORM AL	18,000	0	18,000	13,185.22	.00	4,814.78	73.3%
01030100 522203 ANCILLARY	38,500	0	38,500	20,731.50	13,878.50	3,890.00	89.9%
01030100 534401 OFFICE SUP	2,850	0	2,850	1,994.92	134.34	720.74	74.7%
01030100 534402 PROGRAM SU	158,000	0	158,000	65,173.37	29,302.13	63,524.50	59.8%
01030100 534403 MTLN-CLNG	375	0	375	.00	.00	375.00	.0%

TOWN OF TRUMBULL



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FOR 2020 99

ACCOUNTS 01	FOR: GENERAL	FUND	ORIGINAL APPROP	TRNFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01030100	556601	PRF DV-SEM	3,500	0	3,500	.00	.00	3,500.00	.0%
01030100	578801	SERVICE CO	2,580	192	2,772	1,475.85	1,296.14	.01	100.0%
01030100	578803	PROGRAM-RE	43,000	0	43,000	16,392.91	3,105.30	23,501.79	45.3%
01030100	578804	MNTNCE-RFS	7,000	0	7,000	3,430.77	2,448.35	1,120.88	84.0%
01030100	581888	CAPITAL OU	71,505	0	71,505	7,546.33	.00	63,958.67	10.6%
01030100	589901	ANNUAL REN	9,500	0	9,500	4,419.67	2,520.00	2,560.33	73.0%
01030100	589902	OCCASIONAL	10,000	-192	9,808	595.00	425.00	8,788.00	10.4%
01030100	590011	HEAT	32,789	0	32,789	12,130.12	.00	20,658.88	37.0%
01030100	590012	ELECTRICIT	84,535	0	84,535	32,721.70	.00	51,813.30	38.7%
01030100	590013	WATER	6,000	0	6,000	2,940.86	.00	3,059.14	49.0%
01030100	590014	TELEPHONE	12,081	0	12,081	4,290.33	.00	7,790.67	35.5%
TOTAL PUBLIC WORKS - HIGHWAY			2,695,126	0	2,695,126	1,526,863.24	53,109.76	1,115,153.00	58.6%
01030101 HW-SNOW REMOVAL									
01030101	501105	SAL-OVRTIM	165,000	0	165,000	68,837.32	.00	96,162.68	41.7%
01030101	534402	PROGRAM SU	350,000	0	350,000	277,347.17	31,363.43	41,289.40	88.2%
TOTAL HW-SNOW REMOVAL			515,000	0	515,000	346,184.49	31,363.43	137,452.08	73.3%
01030105 HW-CONSTRUCTION									
01030105	522205	PROG EXP	100,000	0	100,000	100,000.00	.00	.00	100.0%
TOTAL HW-CONSTRUCTION			100,000	0	100,000	100,000.00	.00	.00	100.0%
01030200 PUBLIC WORKS - BLD MAINTENANCE									
01030200	501101	FULL TIME/	419,121	0	419,121	222,737.34	.00	196,383.66	53.1%
01030200	501103	SAL-SEASON	4,800	0	4,800	5,400.98	.00	-600.98	112.5%
01030200	501105	SAL-OVRTIM	13,000	0	13,000	6,772.89	.00	6,227.11	52.1%
01030200	501106	SAL-LNGVIT	425	0	425	425.00	.00	.00	100.0%
01030200	501888	UNIFORM AL	1,150	63	1,213	1,226.94	.00	-13.94	101.1%
01030200	522203	SVS-ANCLRY	131,250	638	131,888	75,719.71	56,168.29	.00	100.0%
01030200	522204	SVS-CONTRC	9,450	0	9,450	8,730.00	294.00	426.00	95.5%
01030200	534402	PROGRAM SU	4,680	0	4,680	628.71	327.64	3,723.65	20.4%
01030200	578802	MNTNCE-EQP	135,000	0	135,000	114,944.31	16,960.93	3,094.76	97.7%

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01030200 581888 CAPITAL OU	5,289	0	5,289	.00	.00	5,289.00	.0%
01030200 589902 OCCASIONAL	1,164	0	1,164	85.00	.00	1,079.00	7.3%
01030200 590017 SEWER FEE	200,000	-701	199,299	141,870.40	.00	57,428.60	71.2%
TOTAL PUBLIC WORKS - BLD MAINTENANCE	925,329	0	925,329	578,541.28	73,750.86	273,036.86	70.5%
01030300 FLEET MAINTENANCE							
01030300 501101 SAL-FT/PER	512,224	0	512,224	256,431.45	.00	255,792.55	50.1%
01030300 501105 SAL-OVRTIM	10,200	0	10,200	1,188.36	.00	9,011.64	11.7%
01030300 501106 SAL-LNGVIT	500	0	500	500.00	.00	.00	100.0%
01030300 501888 UNIFORMALL	4,925	0	4,925	2,660.05	.00	2,264.95	54.0%
01030300 567701 TRNSP-GAS	372,424	0	372,424	164,158.54	65,556.42	142,709.04	61.7%
01030300 567702 TRNSP-VEH	285,000	0	285,000	158,010.17	88,898.90	38,090.93	86.6%
01030300 578801 MNTNCE-SV	8,185	0	8,185	3,160.00	.00	5,025.00	38.6%
01030300 581888 CAP OUTLAY	6,000	0	6,000	5,999.00	.00	1.00	100.0%
TOTAL FLEET MAINTENANCE	1,199,458	0	1,199,458	592,107.57	154,455.32	452,895.11	62.2%
01030400 RECYCLING CENTER							
01030400 501101 FULL TIME/	134,501	0	134,501	95,385.44	.00	39,115.56	70.9%
01030400 501105 OVERTIME	26,500	0	26,500	18,430.10	.00	8,069.90	69.5%
01030400 501106 SAL-LNGVIT	500	0	500	.00	.00	500.00	.0%
01030400 501888 UNIFORMALL	500	0	500	225.00	.00	275.00	45.0%
01030400 522204 CONTRACTUA	2,338,725	0	2,338,725	1,236,746.76	1,066,346.27	35,631.97	98.5%
01030400 522207 SPECCONTR	60,000	0	60,000	11,362.15	53,487.85	-4,850.00	108.1%
01030400 534402 PROGRAM SU	5,000	0	5,000	1,683.83	.00	3,316.17	33.7%
01030400 578801 MNTNCE-SV	1,377	0	1,377	.00	.00	1,377.00	.0%
01030400 581886 HAZARDOUS	16,000	0	16,000	135.00	2,605.00	13,260.00	17.1%
TOTAL RECYCLING CENTER	2,583,103	0	2,583,103	1,363,968.28	1,122,439.12	96,695.60	96.3%
01030500 TOWN ENGINEER							
01030500 501101 FULL TIME/	567,553	0	567,553	325,584.06	.00	241,968.94	57.4%
01030500 501103 SEASONAL/T	4,800	0	4,800	480.00	.00	4,320.00	10.0%
01030500 501105 OVERTIME	10,000	0	10,000	2,404.31	.00	7,595.69	24.0%

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01030500 501106 LONGEVITY	425	0	425	425.00	.00	.00	100.0%
01030500 501888 UNIFORMALL	900	0	900	132.93	.00	767.07	14.8%
01030500 522202 PROFESSION	36,000	0	36,000	4,221.24	25,878.76	5,900.00	83.6%
01030500 522203 SVS-ANCLRY	7,840	0	7,840	7,840.00	.00	.00	100.0%
01030500 522204 SVS-CONTRC	10,400	0	10,400	8,020.56	810.55	1,568.89	84.9%
01030500 534401 OFFICE SUP	2,800	0	2,800	1,162.28	247.62	1,390.10	50.4%
01030500 534402 PROGRAM SU	2,500	0	2,500	.00	.00	2,500.00	.0%
01030500 545501 LEGAL NOTI	600	0	600	198.25	.00	401.75	33.0%
01030500 556601 PRF DV-SEM	700	0	700	100.00	.00	600.00	14.3%
01030500 556602 PRF DUES	1,240	0	1,240	905.00	.00	335.00	73.0%
01030500 578802 EQUIPMENT/	500	0	500	.00	.00	500.00	.0%
01030500 589901 ANNUAL REN	10,081	0	10,081	.00	.00	10,081.00	.0%
TOTAL TOWN ENGINEER	656,339	0	656,339	351,473.63	26,936.93	277,928.44	57.7%
01040000 HEALTH DEPARTMENT							
01040000 501101 FULL TIME/	236,068	0	236,068	151,880.82	.00	84,187.18	64.3%
01040000 501102 PART TIME/	63,689	0	63,689	30,262.42	.00	33,426.58	47.5%
01040000 501103 SAL-SEASON	27,300	0	27,300	16,373.75	.00	10,926.25	60.0%
01040000 501105 SAL-OVRTIM	965	0	965	320.09	.00	644.91	33.2%
01040000 501888 UNIFORM AL	300	0	300	.00	.00	300.00	.0%
01040000 522201 CLERICAL F	600	0	600	360.00	.00	240.00	60.0%
01040000 522202 SVS-PROF	3,000	0	3,000	50.00	.00	2,950.00	1.7%
01040000 522204 SVS-CONTRC	1,850	0	1,850	2,053.25	.00	-203.25	111.0%
01040000 534401 OFFICE SUP	2,500	0	2,500	1,690.81	165.42	643.77	74.2%
01040000 534402 PROGSUPPL	4,000	0	4,000	1,397.12	2,530.90	71.98	98.2%
01040000 534404 VACCINES	26,000	0	26,000	24,032.56	1,618.62	348.82	98.7%
01040000 545504 COM-PSTAGE	65	0	65	63.55	.00	1.45	97.8%
01040000 556601 PRF DV-SEM	2,250	0	2,250	1,691.69	.00	558.31	75.2%
01040000 556605 PRF DV-TRP	479	0	479	116.00	.00	363.00	24.2%
01040000 567703 TRAVEL REI	1,500	0	1,500	1,225.61	.00	274.39	81.7%
01040000 578802 EQUIPMENT/	2,770	0	2,770	1,470.00	1,266.00	34.00	98.8%
01040000 590011 UTIL-HEAT	1,933	0	1,933	597.66	.00	1,335.34	30.9%
01040000 590012 UTIL-ELECT	5,205	0	5,205	2,315.70	.00	2,889.30	44.5%
01040000 590013 UTIL-WATER	657	0	657	406.38	.00	250.62	61.9%
TOTAL HEALTH DEPARTMENT	381,131	0	381,131	236,307.41	5,580.94	139,242.65	63.5%
01040200 VITAL STATISTICS							
01040200 522205 PROGRAM EX	500	0	500	.00	.00	500.00	.0%

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FOR 2020 99								
ACCOUNTS FOR:	GENERAL FUND	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01040200	578803 PROGRAM-RE	700	0	700	.00	660.00	40.00	94.3%
	TOTAL VITAL STATISTICS	1,200	0	1,200	.00	660.00	540.00	55.0%
01040400 NURSING - SENIORS								
01040400	501102 SAL-PT/PER	33,158	0	33,158	17,260.78	.00	15,897.22	52.1%
01040400	522205 PROGRAM EX	150	0	150	.00	.00	150.00	.0%
01040400	534402 MTLN-PROG	275	0	275	.00	.00	275.00	.0%
01040400	556601 PRF DV-SEM	100	0	100	.00	.00	100.00	.0%
01040400	556602 PRF DUES	205	0	205	174.00	.00	31.00	84.9%
01040400	567703 TRNSP-TRV	220	0	220	78.47	.00	141.53	35.7%
	TOTAL NURSING - SENIORS	34,108	0	34,108	17,513.25	.00	16,594.75	51.3%
01050000 SOCIAL SERVICES								
01050000	501101 FULL TIME/	66,231	0	66,231	39,483.84	.00	26,747.16	59.6%
01050000	501102 PART TIME/	46,543	0	46,543	23,958.94	.00	22,584.06	51.5%
01050000	501103 SAL-SEASON	0	0	0	1,981.95	.00	-1,981.95	100.0%
01050000	501105 SAL-OVRTIM	1,600	0	1,600	1,719.45	.00	-119.45	107.5%
01050000	501106 LONGEVITY	425	0	425	425.00	.00	.00	100.0%
01050000	522204 SVS-CONTRC	2,400	0	2,400	1,400.00	1,000.00	.00	100.0%
01050000	534401 MTLN-OFFCE	1,000	0	1,000	418.32	36.89	544.79	45.5%
01050000	556601 PRF DV-SEM	350	0	350	.00	.00	350.00	.0%
01050000	556602 PRF DV-PRF	260	0	260	200.00	.00	60.00	76.9%
01050000	567703 TRAVEL REI	145	0	145	.00	.00	145.00	.0%
01050000	578801 MNTNCE-SV	80	0	80	20.27	.00	59.73	25.3%
	TOTAL SOCIAL SERVICES	119,034	0	119,034	69,607.77	1,036.89	48,389.34	59.3%
01050200 MARY SHERLACH COUNSELING CTR								
01050200	501101 FULL TIME/	306,214	0	306,214	169,462.61	.00	136,751.39	55.3%
01050200	501102 SAL-PT/PER	33,442	0	33,442	24,798.02	.00	8,643.98	74.2%
01050200	501105 SAL-OVRTIM	1,000	0	1,000	490.01	.00	509.99	49.0%
01050200	501106 SAL-LNGVIT	850	0	850	850.00	.00	.00	100.0%
01050200	522202 SVS-PROF	3,200	0	3,200	665.00	.00	2,535.00	20.8%

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01050200 534401 MTL5-OFFCE	1,447	0	1,447	1,643.82	97.87	-294.69	120.4%
01050200 534402 MTL5-PROG	724	0	724	67.64	.00	656.36	9.3%
01050200 545503 PUB REL	300	0	300	.00	.00	300.00	.0%
01050200 556602 PRF DUES	1,569	0	1,569	745.00	.00	824.00	47.5%
01050200 567703 TRNSP-TRV	1,300	0	1,300	670.14	.00	629.86	51.5%
01050200 578801 MNTNCE-SV	2,775	0	2,775	795.47	309.00	1,670.53	39.8%
01050200 590011 UTIL-HEAT	1,504	0	1,504	1,133.33	.00	370.67	75.4%
01050200 590012 UTIL-ELECT	4,127	0	4,127	1,715.64	.00	2,411.36	41.6%
01050200 590013 UTIL-WATER	243	0	243	98.59	.00	144.41	40.6%
TOTAL MARY SHERLACH COUNSELING CTR	358,695	0	358,695	203,135.27	406.87	155,152.86	56.7%

01050600 SENIOR CITIZENS' SERVICES

01050600 501101 FULL TIME/	135,694	0	135,694	69,342.81	.00	66,351.19	51.1%
01050600 501102 PART TIME/	69,578	0	69,578	40,977.72	.00	28,600.28	58.9%
01050600 501105 SAL-OVRTIM	430	0	430	60.90	.00	369.10	14.2%
01050600 522201 CLERICAL F	660	0	660	300.00	.00	360.00	45.5%
01050600 522203 SVS-ANCLRY	735	0	735	479.90	.00	255.10	65.3%
01050600 522205 PROGRAM EX	61,000	0	61,000	28,603.60	.00	32,396.40	46.9%
01050600 534401 OFFICE SUP	2,300	0	2,300	1,044.13	20.18	1,235.69	46.3%
01050600 534403 MTL5-CLNG	2,241	0	2,241	446.44	148.99	1,645.57	26.6%
01050600 545502 PUBLIC REP	410	0	410	.00	.00	410.00	.0%
01050600 545504 POSTAGE	1,020	0	1,020	374.23	.00	645.77	36.7%
01050600 556601 PRF DV-SEM	300	0	300	.00	.00	300.00	.0%
01050600 556602 PRF DV-PRF	230	0	230	230.00	.00	.00	100.0%
01050600 567703 TRAVEL REI	350	0	350	121.22	.00	228.78	34.6%
01050600 578801 SERVICE CO	5,910	0	5,910	3,505.17	2,186.18	218.65	96.3%
01050600 578802 EQUIPMENT/	1,600	0	1,600	1,313.11	.00	286.89	82.1%
01050600 578804 MNTNCE-RFS	1,620	0	1,620	885.85	627.15	107.00	93.4%
01050600 581888 CAPITAL OU	7,694	0	7,694	2,320.00	.00	5,374.00	30.2%
01050600 590011 UTIL-HEAT	9,726	0	9,726	3,754.54	.00	5,971.46	38.6%
01050600 590012 ELECTRICIT	16,000	0	16,000	7,036.59	.00	8,963.41	44.0%
01050600 590013 WATER	1,985	0	1,985	818.78	.00	1,166.22	41.2%
01050600 590014 TELEPHONE	1,441	0	1,441	685.91	.00	755.09	47.6%
TOTAL SENIOR CITIZENS' SERVICES	320,924	0	320,924	162,300.90	2,982.50	155,640.60	51.5%

01060000 EDUCATION

01060000 511152 FRINGE-WC	0	0	0	84,725.02	.00	-84,725.02	100.0%
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ACCOUNTS 01	FOR: GENERAL	FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01060000	522112	PEN-TRS	510,870	-510,870	0	.00	.00	.00	.0%
01060000	522204	SVS-CONTRC	213,000	0	213,000	67,274.24	.00	145,725.76	31.6%
01060000	522205	PROG EXP	105,607,462	510,870	106,118,332	64,027,146.38	.00	42,091,185.62	60.3%
01060000	567703	TRNSP-TRV	1,021,563	0	1,021,563	438,934.42	.00	582,628.58	43.0%
01060000	589901	RNTLS-A/LS	103,500	0	103,500	97,285.68	.00	6,214.32	94.0%
01060000	595888	INT-BOND	1,701,423	0	1,701,423	782,495.02	.00	918,927.98	46.0%
01060000	596888	INT-ST NOT	52,982	0	52,982	-23,505.35	.00	76,487.35	-44.4%
01060000	597888	PRINC-BOND	4,857,500	0	4,857,500	4,889,500.00	.00	-32,000.00	100.7%
TOTAL EDUCATION			114,068,300	0	114,068,300	70,363,855.41	.00	43,704,444.59	61.7%

01060200 SCHOOL NURSES

01060200	501101	FULL TIME/	791,559	0	791,559	438,117.72	.00	353,441.28	55.3%
01060200	501102	PART TIME/	53,820	0	53,820	20,899.68	.00	32,920.32	38.8%
01060200	501104	RELIEF/VAC	15,000	0	15,000	9,522.81	.00	5,477.19	63.5%
01060200	501106	LONGEVITY	850	0	850	850.00	.00	.00	100.0%
01060200	534401	OFFICE SUP	1,000	0	1,000	211.97	.00	788.03	21.2%
01060200	534402	PROGSUPPL	1,636	0	1,636	926.87	.00	709.13	56.7%
01060200	545503	COM-PUB RL	350	0	350	.00	.00	350.00	.0%
01060200	545504	POSTAGE	50	0	50	.00	.00	50.00	.0%
01060200	556601	PRF DV-SEM	3,244	0	3,244	1,279.08	.00	1,964.92	39.4%
01060200	556602	PRF DV-PRF	1,641	0	1,641	.00	.00	1,641.00	.0%
01060200	567703	TRAVEL REI	1,000	0	1,000	169.94	.00	830.06	17.0%
01060200	578801	MNTNCE-SV	1,332	0	1,332	602.00	430.00	300.00	77.5%
01060200	581888	CAPITAL OU	13,000	0	13,000	1,850.67	.00	11,149.33	14.2%
TOTAL SCHOOL NURSES			884,482	0	884,482	474,430.74	430.00	409,621.26	53.7%

01060400 NON PUBLIC SCHOOL

01060400	501101	SAL-FT/PER	286,734	0	286,734	128,024.51	.00	158,709.49	44.6%
01060400	501102	SAL-PT/PER	39,384	0	39,384	9,838.92	.00	29,545.08	25.0%
01060400	501104	SAL-VAC, W	3,750	0	3,750	1,842.72	.00	1,907.28	49.1%
01060400	534402	MTLS-PROG	500	0	500	45.25	.00	454.75	9.1%
01060400	556601	PRF DV-SEM	1,727	0	1,727	.00	.00	1,727.00	.0%
TOTAL NON PUBLIC SCHOOL			332,095	0	332,095	139,751.40	.00	192,343.60	42.1%

01060600 TRUMBULL BUSINESS-ED INITIATIV

01060600	522204	CONTRACTUA	5,900	0	5,900	.00	.00	5,900.00	.0%
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TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR:	GENERAL FUND	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01060600	534401 OFFICE SUP	950	0	950	.00	.00	950.00	.0%
01060600	534402 PROGRAM SU	850	0	850	.00	.00	850.00	.0%
01060600	567703 TRNSP-TRV	3,100	0	3,100	958.01	2,141.99	.00	100.0%
TOTAL TRUMBULL BUSINESS-ED INITIATIV		10,800	0	10,800	958.01	2,141.99	7,700.00	28.7%
01060800 TRUMBULL COMMUNITY TELEVISION								
01060800	522202 SVS-PROF	22,000	0	22,000	9,541.63	.00	12,458.37	43.4%
01060800	522205 PROG EXP	50,000	0	50,000	24,653.75	.00	25,346.25	49.3%
01060800	534401 MTLN-OFFCE	750	0	750	246.05	123.98	379.97	49.3%
01060800	534402 PROGSUPPL	2,300	0	2,300	127.49	.00	2,172.51	5.5%
01060800	545502 COM-PUB RP	1,500	0	1,500	183.95	.00	1,316.05	12.3%
01060800	556601 PRF DV-SEM	500	0	500	.00	.00	500.00	.0%
01060800	581888 CAP OUTLAY	11,440	0	11,440	5,260.28	.00	6,179.72	46.0%
TOTAL TRUMBULL COMMUNITY TELEVISION		88,490	0	88,490	40,013.15	123.98	48,352.87	45.4%
01070000 LIBRARIES								
01070000	501101 FULL TIME/	874,167	0	874,167	497,127.95	.00	377,039.05	56.9%
01070000	501102 PART TIME/	353,641	0	353,641	213,671.57	.00	139,969.43	60.4%
01070000	501105 LIBRARY -O	29,399	0	29,399	15,234.26	.00	14,164.74	51.8%
01070000	501106 LONGEVITY	1,425	0	1,425	1,425.00	.00	.00	100.0%
01070000	522201 CLERICAL F	720	0	720	.00	.00	720.00	.0%
01070000	522205 PROGRAM EX	11,194	0	11,194	9,039.00	.00	2,155.00	80.7%
01070000	534401 OFFICE SUP	20,091	0	20,091	10,295.62	3,128.73	6,666.65	66.8%
01070000	534402 PROGRAM SU	170,467	0	170,467	98,154.46	36,065.42	36,247.12	78.7%
01070000	545504 POSTAGE	241	0	241	88.33	.00	152.67	36.7%
01070000	578801 SERVICE CO	2,608	0	2,608	280.00	406.00	1,922.00	26.3%
01070000	578802 EQUIPMENT/	40,813	-2,770	38,043	37,595.89	.00	447.11	98.8%
01070000	578803 PROGRAM-RE	3,860	0	3,860	1,130.47	28.78	2,700.75	30.0%
01070000	578804 REFUSE REM	2,970	0	2,970	1,625.75	1,150.25	194.00	93.5%
01070000	589901 ANNUAL REN	37,824	2,770	40,594	19,820.69	10,428.50	10,344.81	74.5%
01070000	590011 HEAT	17,143	0	17,143	6,592.83	.00	10,550.17	38.5%
01070000	590012 ELECTRICIT	48,197	0	48,197	25,016.13	.00	23,180.87	51.9%
01070000	590013 WATER	2,289	0	2,289	1,120.02	.00	1,168.98	48.9%
TOTAL LIBRARIES		1,617,049	0	1,617,049	938,217.97	51,207.68	627,623.35	61.2%
01080000 PUBLIC EVENTS								
01080000	522205 PROGRAM EX	20,000	0	20,000	11,736.73	.00	8,263.27	58.7%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL PUBLIC EVENTS	20,000	0	20,000	11,736.73	.00	8,263.27	58.7%
01080400 RECREATION							
01080400 501101 FULL TIME/	252,565	0	252,565	149,328.09	.00	103,236.91	59.1%
01080400 501102 ARTS SAL-PT/PER	16,088	0	16,088	10,385.52	.00	5,702.48	64.6%
01080400 501102 YOUTH SAL-PT/PER	54,042	0	54,042	38,082.86	.00	15,959.14	70.5%
01080400 501103 SAL-SEASON	3,500	0	3,500	3,163.10	.00	336.90	90.4%
01080400 501103 AQUAT SAL-SEASON	195,200	0	195,200	119,868.77	.00	75,331.23	61.4%
01080400 501105 SAL-OVRTIM	0	0	0	279.94	.00	-279.94	100.0%
01080400 501106 SAL-LNGVIT	425	0	425	425.00	.00	.00	100.0%
01080400 522204 SVS-CONTRC	14,600	0	14,600	12,014.00	.00	2,586.00	82.3%
01080400 522205 PROG EXP	368,500	0	368,500	238,900.90	350.85	129,248.25	64.9%
01080400 522205 AQUAT PROG EXP	9,000	0	9,000	4,980.34	.00	4,019.66	55.3%
01080400 522205 ARTS PROG EXP	4,000	0	4,000	2,575.00	.00	1,425.00	64.4%
01080400 534402 PROGSUPPL	4,000	0	4,000	729.25	170.00	3,100.75	22.5%
01080400 545503 COM-PUB RL	1,000	0	1,000	.00	243.54	756.46	24.4%
01080400 556601 PRF DV-SEM	1,500	0	1,500	990.00	.00	510.00	66.0%
01080400 556602 PRF DV-PRF	725	0	725	275.00	.00	450.00	37.9%
01080400 567703 TRNSP-TRV	2,000	0	2,000	570.27	.00	1,429.73	28.5%
01080400 578801 MNTNCE-SV	305	0	305	.00	36.00	269.00	11.8%
01080400 578804 MNTNCE-RFS	910	0	910	451.01	322.99	136.00	85.1%
01080400 589901 RNTLS-A/LS	3,900	0	3,900	2,215.00	1,350.00	335.00	91.4%
01080400 590014 UTIL-PHONE	2,615	0	2,615	1,003.96	.00	1,611.04	38.4%
TOTAL RECREATION	934,875	0	934,875	586,238.01	2,473.38	346,163.61	63.0%
01080600 PARKS							
01080600 501101 FULL TIME/	1,028,260	0	1,028,260	582,417.85	.00	445,842.15	56.6%
01080600 501103 SEASONAL/T	186,200	0	186,200	128,008.25	.00	58,191.75	68.7%
01080600 501105 OVERTIME	45,000	0	45,000	19,258.20	.00	25,741.80	42.8%
01080600 501106 LONGEVITY	500	0	500	500.00	.00	.00	100.0%
01080600 501120 AED STIP	400	0	400	400.00	.00	.00	100.0%
01080600 501888 UNIFORM AL	10,000	0	10,000	4,907.62	.00	5,092.38	49.1%
01080600 522201 SVS-CLRC	1,800	0	1,800	600.00	.00	1,200.00	33.3%
01080600 522202 SVS-PROF	0	50,000	50,000	.00	8,500.00	41,500.00	17.0%
01080600 522203 SVS-ANCLRY	310,000	0	310,000	186,727.36	156,015.16	-32,742.52	110.6%
01080600 534401 MTLN-OFFCE	800	0	800	36.18	122.97	640.85	19.9%

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01080600 534402 PROGRAM SU	82,500	0	82,500	51,056.37	14,927.32	16,516.31	80.0%
01080600 534403 MTLN-CLNG	8,000	0	8,000	.00	5,000.00	3,000.00	62.5%
01080600 545503 PUBLIC REL	6,000	0	6,000	4,240.00	1,140.00	620.00	89.7%
01080600 556601 PRF DV-SEM	1,850	0	1,850	595.00	.00	1,255.00	32.2%
01080600 578801 SERVICE CO	20,000	0	20,000	300.00	8,300.00	11,400.00	43.0%
01080600 578802 EQUIPMENT/	50,000	0	50,000	32,094.69	24,971.37	-7,066.06	114.1%
01080600 578803 PROGRAM-RE	62,000	0	62,000	29,342.81	13,774.45	18,882.74	69.5%
01080600 578804 MNTNCE-RFS	515	0	515	.00	.00	515.00	.0%
01080600 581888 CAPITAL OU	52,871	0	52,871	6,362.00	6,066.84	40,442.16	23.5%
01080600 589902 OCCASIONAL	4,500	0	4,500	490.69	.00	4,009.31	10.9%
01080600 590011 HEAT	11,177	0	11,177	5,614.04	.00	5,562.96	50.2%
01080600 590012 ELECTRICIT	115,000	0	115,000	63,979.94	.00	51,020.06	55.6%
01080600 590013 WATER	77,345	0	77,345	37,927.15	.00	39,417.85	49.0%
01080600 590014 TELEPHONE	16,158	0	16,158	8,330.73	.00	7,827.27	51.6%
TOTAL PARKS	2,090,876	50,000	2,140,876	1,163,188.88	238,818.11	738,869.01	65.5%
01080800 TREE WARDEN							
01080800 501101 FULL TIME/	29,368	0	29,368	18,405.60	.00	10,962.40	62.7%
01080800 522205 PROGRAM EX	100,000	0	100,000	104,832.13	23,970.00	-28,802.13	128.8%
01080800 534402 PROGSUPPL	1,000	0	1,000	.00	.00	1,000.00	.0%
01080800 556601 PRF DV-SEM	500	0	500	.00	.00	500.00	.0%
01080800 578806 EMERG SERV	23,000	0	23,000	13,137.00	.00	9,863.00	57.1%
TOTAL TREE WARDEN	153,868	0	153,868	136,374.73	23,970.00	-6,476.73	104.2%
01090000 DEBT SERVICE							
01090000 595888 INTEREST G	1,858,030	0	1,858,030	917,748.15	.00	940,281.85	49.4%
01090000 596888 INTEREST -	127,158	0	127,158	-40,748.52	.00	167,906.52	-32.0%
01090000 597888 G/O BONDS	4,587,443	0	4,587,443	4,594,692.50	.00	-7,249.50	100.2%
TOTAL DEBT SERVICE	6,572,631	0	6,572,631	5,471,692.13	.00	1,100,938.87	83.2%
TOTAL GENERAL FUND	174,697,564	550,000	175,247,564	108,087,047.84	2,248,976.77	64,911,539.39	63.0%
TOTAL EXPENSES	174,697,564	550,000	175,247,564	108,087,047.84	2,248,976.77	64,911,539.39	

TOWN OF TRUMBULL



YEAR-TO-DATE BUDGET REPORT

FOR 2020 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	174,697,564	550,000	175,247,564	108,087,047.84	2,248,976.77	64,911,539.39	63.0%

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

Maria Pires

From: Dmitri Paris
Sent: Wednesday, February 5, 2020 11:49 AM
To: Maria Pires
Subject: Tree Warden Budget
Attachments: E.A.B.CCM.docx

Good afternoon Maria,

Based on the current expenditures in the Tree warden account we are now going over budget.

In short, the sheer number of High Risk trees that are being identified is the driving cause and of those the Emerald Ash Borer infestation is the principal driver.

We have over 11 trees currently assessed as High Risk and must be addressed asap.

Unfortunately there is no accurate number I could give to you to indicate what additional tree complaints we will have to address before the start of the new fiscal year, however there is a high likelihood that the general public will be aware of dead or declining trees once the spring hits and an easy comparison to healthy trees becomes obvious.

I have included one short article from CCM as back up for what we are currently facing.

As a cost saving effort, I have instructed our Tree Wardens to no longer remove the entire tree as would be our regular practice, but rather to only remove all arteries and leaders of the tree as they pose the greater liability to the general public.

If and when adequate funding is available we can schedule the removal of the trunks to complete the job.

Please let the BoF know what is happening and what else you need from us at this time.

Thanx

D

From: CAROLYN RYAN <CRYAN@CCM-CT.ORG> **On Behalf Of** RON THOMAS
Sent: Tuesday, October 1, 2019 2:46 PM
Subject: Trees Impacted by Emerald Ash Borer

Dear CCM Member CEOs:

CCM is aware that many towns have been infested by the Emerald Ash Borer, beetles that destroy ash trees. Towns like Marlborough have been spending \$100,000 per year to remove dangerous trees and large limbs from damaged trees on Town property. In Marlborough, DOT has removed tens of trees along state roads and properties, and Eversource has been removing trees near power lines. CCM is aware that towns in the area have been undertaking and organizing similar efforts, at considerable expense and with varying support.

CCM is trying to determine how many towns have been impacted by Emerald Ash Borer infestation, so we can help the State Department of Energy and Environmental Protection (DEEP) understand the breadth of towns affected and the amount they're expending, in order to persuade the State to provide some kind of relief to affected communities.

If you have been impacted, please contact Sandra Amado at samado@ccm-ct.org or 203-498-3045. Also, please provide her with an estimate of how much you plan to spend this year on the problem, and comments that you think would be useful.

CCM will take the information we obtain to make the case for the State to, among other things:

- Provide additional fiscal resources to impacted communities, or expand eligibility for certain existing grants for beetle infestation mitigation
- Reduce red tape for state permits to burn tree debris

If you have any questions, please contact Brian O'Connor at boconnor@ccm-ct.org or 203-804-4658.

Please respond by Wednesday, October 9.

Thank you.

Ronald W. Thomas
Deputy Director
Connecticut Conference of Municipalities
545 Long Wharf Drive, 8th Floor
New Haven, CT 06511
Phone: 203-498-3000
rthomas@ccm-ct.org

Town of Trumbull
Audit Database - 7/1/15 to present

Report Date	Report/ Owner	Finding	Recommendation	Status
4/27/2016	BOE Continuing Education Funds O'Keefe	There are no written Policy & Procedures	Program Policy & Procedures should be written & communicated.	7/10/19: Email to Sean 7/11/19: Complete
4/27/2016	BOE Continuing Education Funds O'Keefe	Transactional review identified multiple posting errors to incorrect account or to incorrect program.	Monthly or quarterly reconciliation process should include signature of preparer and signature of reviewer.	7/10/19: Email to Sean 7/11/19: Complete
4/27/2016	BOE Continuing Education Funds O'Keefe	The programs lack consistency in postings of transactions.	Monthly or quarterly reconciliation process should include signature of preparer and signature of reviewer.	7/10/19: Email to Sean 7/11/19: Complete
4/27/2016	BOE Continuing Education Funds O'Keefe	In conversation with the Director, we did not receive assurance that the Director is aware of Internal Revenue Service guidance related to the classification of workers as either employees or as contractors.	BOE must review the terms of program participation for all class instructors. Once the employee/contractor determination is made, BOE must ensure ongoing treatment consistent with that classification.	7/10/19: Email to Sean 7/11/19: In process 1/15/20: complete
4/27/2016	BOE Continuing Education Funds O'Keefe	Each of the Continuing Education programs poses some potential risk of injury to instructors, class participants and to the general public. Several options are available to reduce BOE and Town of Trumbull exposure, including requiring certificates of insurance for all contractors, or obtaining written waivers from participants.	Upon advice from the Town insurance carrier, BOE should add waiver to registration form, similar to that of the Town Recreation Department, which includes authorization to transport and treat, should no parent or guardian be present or should they be incapable of consent.	7/10/19: Email to Sean 7/11/19: Complete
1/10/2018	Building Dept - Cash Receipts Dunn	The Department did not have written policies and detailed procedures.	The Department should use the Cash Handling Policy as a basis to prepare written procedures, which ensure operational consistency and can also be used for training purposes. Other Departmental processes and procedures should be complied.	7/10/19: Open 10/1/19: requested; no response 1/15/20: VIOCI implementation underway; will complete once done ~3/20
1/10/2018	Building Dept - Cash Receipts Dunn	Deposits are not taken to the bank on a timely basis; deposit slips are prepared and tied to EnerGov, but the deposits are often stored in the safe for as long as 30 days	Department should deposit funds per the Town's proposed Cash Receipts Policy.	7/10/19: Open 9/5/19: Improved 1/15/20: VIOCI - cc machine & check scanning
1/10/2018	Building Dept - Cash Receipts Dunn	Cash and checks collected for permits are accounted for in EnerGov. EnerGov does not interface with MUNIS, the Town's book of record. Receipts are recorded in MUNIS from bank deposit information; the two systems have not been routinely reconciled.	1. A reconciliation of subsidiary ledger to book of record is a basic, routine accounting 2. Town should investigate an interface between EnerGov and MUNIS	7/10/19: Will resolve with new software 10/1/19: requested update; no response 1/15/20: VIOCI will interface with Munis
1/10/2018	Building Dept - Cash Receipts Dunn	Manual receipts are routinely provided for cash transactions, but only provided for payments by check if requested. EnerGov is capable of printing receipts showing date, amount, payment type, check number, applicant's name and address.	The receipting capability of EnerGov could be fully and consistently utilized whether or not an applicant requests a receipt.	7/10/19: Moving now from Energov to Veici; will resolve many issues 10/1/19: requested update; no response 1/15/20: VIOCI implementation complete ~3/20
11/3/2016	TKGC - Cash Receipts Plumeau	The Financial Procedures document was written ~ 10 years ago.	The document required some minor updating, which was completed promptly upon our request.	7/10/19: Complete

Town of Trumbull
Audit Database - 7/1/15 to present

Report Date	Report/ Owner	Finding	Recommendation	Status
11/3/2016	TKGC - Cash Receipts Plumeau	Town's Accounting Department uses bank statement and credit card statements to post revenue to MUNIS. Reporting to Golf Commission is based upon POS detail. Although there are controls in place to ensure both the Administrative Assistant and the Accounting Department are posting transactions accurately, the revenue line items of MUNIS and POS are not reconciled.	Whenever multiple systems are used for reporting purposes, key balances should be periodically reconciled to ensure information potentially utilized for decision making purposes is accurately disseminated in a timely manner.	7/10/19: N/A - no longer used to report to Commission
11/3/2016	TKGC - Cash Receipts Plumeau	The Seward and Monde 2005 audit report recommended the management contract between Town of Trumbull and ATK Golf Services, Inc. include requirement by ATK to certify to internal controls implemented by them and by the Town.	Contract between Town of Trumbull and ATK Golf Services, Inc. should contain internal control certification language	7/10/19: Complete
2/28/2017	Recreation - Cash Receipts Finance/Paris	Four of the five Youth Special Revenue Accounts have not been used for as many as 12 years.	These four accounts, totaling \$1,695, should be cleared, and the accounts should be inactivated.	7/10/19: In process 9/5/19: will meet with Dmitri after summer 12/5/19: Report complete; awaiting responses 1/20/20: In process
2/28/2017	Recreation - Cash Receipts Finance/Paris	Park Permits and Field Light Special Revenue Accounts earn revenue but have no substantial associated expenses. Balances continue to grow and there is no written plan or policy for use of these amounts.	1. Balance of Park Permit account at fiscal yearend should be moved to General Fund. Subsequent activity should be budgeted and recorded in the General Fund and Special Revenue Account should be inactivated. 2. Agreement should be reached on the intended use of the Field Lights account balance.	7/10/19: Complete
2/28/2017	Recreation - Cash Receipts Finance/Paris	Park Sticker account has little revenue but substantive expense. Expenses of this account are driven by the cost of temporary summer labor, incurred to process in-person requests for park stickers. Because this activity runs through a special revenue account it is not currently budgeted. Balance \$10,650	Balance of Park Sticker account at fiscal year-end should be moved to General Fund on June 30. Beginning July 1, 2017, activity should be budgeted and recorded in the General Fund and the Special Revenue Account should be inactivated.	7/10/19: Complete
2/28/2017	Recreation - Cash Receipts Finance/Paris	4 Recreation fee accounts are used to collect fees and incur associated expenses. The document prepared for budget purposes projects income and expense of programs but it is not tied to the Munis. Additionally, the document does not take the Special Revenue Account <u>balances</u> into consideration. Since these balances remain outside the budgetary process, amounts can be disbursed without scrutiny. Currently these accounts total \$119k.	Adult Recreation, Coed Recreation and Recreation Fee Special Revenue Accounts should be immediately reconciled. Income and expense will need to be tracked by program for the remainder of the 2017 fiscal year. Activity recorded prior to June 30 that represents programs to occur after June 30 will be reclassified to Deferred Revenue at June 30, and released July 1 to offset 2018 program expenses.	7/10/19: In process 9/5/19: will meet with Dmitri after summer 12/5/19: Report complete; awaiting responses 1/20/20: In process
2/28/2017	Recreation - Cash Receipts Finance/Paris		The portion of the Adult Recreation and Coed Recreation account balances that do not represent current activity (the historic buildup) should be transferred to the General Fund at June 30. The remaining balances in these two accounts could be combined into a single Special Revenue Account.	7/10/19: In process 9/5/19: will meet with Dmitri after summer 12/5/19: Report complete; awaiting responses 1/20/20: In process
2/28/2017	Recreation - Cash Receipts Paris		The balance of the Recreation Fees Special Revenue Account should be moved to the General Fund at June 30. Subsequent activity should be recorded through the General Fund.	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 12/5/19: Report complete; awaiting responses 1/20/20: In process

Town of Trumbull
Audit Database - 7/1/15 to present

Report Date	Report/ Owner	Finding	Recommendation	Status
2/28/2017	Recreation - Cash Receipts Paris	Per Matrix Consulting Groups Management Audit dated December 2015, the Department should develop and implement clear, written policies regarding funds and expenditures. The Matrix analysis of the accounts identified there was little consistency regarding fund use.	Department should develop and implement clear, written policies regarding receipts and disbursements from remaining Special Revenue Accounts. Based upon these policies, the accounts can then be reconciled on a regular basis	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 12/5/19: Report complete; awaiting responses
2/28/2017	Recreation - Cash Receipts Paris	Per the Matrix audit, Department should add the position of Business Manager to be in charge of all financial, HR and technology.	The Department should move forward with automation of Recreation registration including availability of on-line payment ability for residents.	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 12/5/19: Report complete; awaiting responses 1/20/20: In process
2/28/2017	Recreation - Cash Receipts Paris		Department has implemented RecTrac which acts as a subledger to capture all receipt information. The Department should move forward with implementation of the Facilities Scheduling module of RecTrac, so Field Use and other billables can be captured and invoiced systemically rather than manually.	7/10/19: Moving from RecTrac to a new software 9/5/19: will meet with Dmitri after summer 12/5/19: Report complete; awaiting responses 1/20/20: awaiting VIOCO implementation
2/28/2017	Recreation - Cash Receipts Paris		The Department should move forward with their Administrative (how to) instructions, providing cash handling and depository guidance to personnel.	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 12/5/19: Report complete; awaiting responses 1/20/20: complete
2/28/2017	Recreation - Cash Receipts Paris		The Department should provide transparency to income from the sale of movie tickets. Ticket sales are now tracked via RecTrac. Revenue and expense should be reconciled each time a new batch of tickets are to be purchased.	7/10/19: Complete
2/28/2017	Recreation - Cash Receipts Paris		Reference to movie ticket profits benefitting "the Barn" should be removed from the Town website.	7/10/19: Complete
6/4/2017	Tax Collector - Cash Receipts Pellitteri	Cash handling procedures may have been documented in the past, but current Tax Collector did not have.	The Proposed Cash Receipts Processing document was provided and reviewed with the Department.	7/10/19: Complete

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6/4/2017	Tax Collector - Cash Receipts Pellitteri	<ul style="list-style-type: none"> • Every employee in the Tax Collector's office has the combination to the safe, • Keys to cash drawers are not stamped "do not duplicate", • Key to moneybag is missing. 	<ol style="list-style-type: none"> 1. Modify safe to require dual combinations to open 2. Stamp all keys "do not duplicate" 3. Order new moneybag with keys 	7/10/19: Open 8/23/19: Open 1/20/20: 1. Closing - do not always have 2 people available 2. Complete 3. Complete
6/4/2017	Tax Collector - Cash Receipts Pellitteri	Cash drawer counts and daily receipt reconciliations lack supervisory review.	Supervisory personnel should conduct surprise counts of beginning of day cash drawers.	7/10/19: Open 8/23/19: Complete
6/4/2017	Tax Collector - Cash Receipts Pellitteri	Deposits are downloaded via bank software and are used to reconcile with the Quality Data Service software, currently the single subledger for receipts. The reconciliations are performed in excel ~three times during the month and totals are manually posted to MUNIS in a single entry at month end. If an interface with MUNIS were written or purchased, the reconciliation against bank information would still need to occur.	We are in the process of implementing a link between QDS and Munis. We encountered some interface problems and are working to resolve it. We expect to have it fully implemented by September 2017	7/10/19: 95% complete 8/23/19: Same response 10/1/19: Same response 1/14/20: Same (need Finance to complete)
6/4/2017	Tax Collector - Cash Receipts Pellitteri	<ul style="list-style-type: none"> • The back door is not consistently locked. • There is no barrier between Tax Collection employees and customers. 	The door leading into the hallway should be locked at all times. A code system could be added for convenience with the Tax Assessor's office. The barrier between employees and taxpayers should be rebid.	7/10/19: Open 8/23/19: Door locked 1/15/20: need new door with keypad; need barrier bid
6/4/2017	Tax Collector - Cash Receipts Pellitteri	Deposits were prepared but not taken to the bank in a timely manner; usually taken ~ twice weekly.	An accumulation of cash exceeding \$500 should be deposited within one business day	7/10/19: Complete
5/6/2019	Town Clerk - Cash Receipts Burr Monaco	21 deposits were prepared for the month. Deposits were taken to the bank on 6 days of the month; deposits were held in the safe until taken to the bank, which took between 1 and 8 calendar days.	Deposits should be taken to the bank: <ul style="list-style-type: none"> • Within 1 business day when the receipts total more than \$500. • Receipts of lesser amounts may be held until they equal \$500 but not for more than 7 calendar days. 	7/10/19: Complete; daily Police escort
5/6/2019	Town Clerk - Cash Receipts Burr Monaco	The employee who opens the mail may then enter the receipts in the cash register.	The person who opens the mail should note cash received. A second person can then complete the requested action and record the receipts in the cash register.	7/10/2019 12/5/19: will discuss with new Town Clerk
5/6/2019	Town Clerk - Cash Receipts Burr Monaco	An account was set up in 2005 for the Town Clerk to purchase calling cards for Armed Services personnel. The calling cards are funded by cash donations; the account balance has remained static at \$1,275 since 2010. The office entirely bypassed the accounting process by purchasing calling cards directly from the cash jar. Cash is taken from the jar to the bank, a money order is obtained and mailed to Project From The Heart, in Fairfield.	The balance in the account should be given to the Town Clerks office and donated. The SRA should be inactivated. Three cash control options are available: <ol style="list-style-type: none"> 1. the money could be collected in a box that is locked and can only be opened and counted by the bank, 2. one employee could count the money and give to a second employee to purchase the money order, 3. the jar could be removed from the office. 	7/10/19: Complete; selected option #2
5/6/2019	Town Clerk - Cash Receipts Burr Monaco	Employee Roles & Responsibilities were not documented.	Departments should formally document Roles and Responsibilities.	7/10/19: Open 12/5/19: will discuss with new Town Clerk
12/2/2015	PD Overtime Follow-up Lombardo	52% of overtime cost is driven by minimum shift coverage requirements	Hiring process needs to be expedited. Recruitment, preliminary interviews and testing should be completed in advance of scheduled transfer and retirement dates. The balance of the hiring requirements, such as secondary interviews, background checks, etc. to progress once hiring dates became imminent.	7/10/19: Improved

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12/2/2015	PD Overtime Follow-up Lombardo	Contractual time-off clauses limit the Police Department's ability to meet minimum staffing requirements.	1. When the new contract is negotiated, the effect of contractual time-off clauses must be realistically considered, especially with regard to cash payments for compensatory hours rather than repayment at 1 ½ time off. 2. Union contract should be simplified to allow automated scheduling. Software is available, some specific to PDs, designed to schedule efficiently and cost effectively. Current scheduling process is manual and time consuming.	7/10/19: In process
12/2/2015	PD Overtime Follow-up Lombardo	Certain responsibilities are non-discretionary and must be completed timely by the available workforce even if overtime is incurred.	HR must increase hiring and recruitment efforts and place a high priority on filling officer and support staff vacancies; the hiring process needs to be expedited	7/10/19: Complete but ongoing
12/2/2015	PD Overtime Follow-up Lombardo	Consistent monitoring and "tone at the top" contribute to the effective effort of limiting overtime cost.	Senior Management must continue to monitor time off and overtime and consistently provide staff guidance and feedback. An automated system will simplify approval, scheduling and monitoring, and allow for improved analysis of overtime drivers and comparative information.	7/10/19: Complete but ongoing
8/11/2015	Leaf Management Alternatives Marsilio	In financial terms, the cost of the Town's current vacuuming process is high compared to alternative processes	Recommend the Town of Trumbull consider utilizing a bagged method of leaf collection as an alternative to the current vacuuming process.	7/10/19: Considered - Done
8/11/2015	Leaf Management Alternatives Marsilio	In other than financial terms, many residents may be satisfied with the current process. The difficulty in changing the present program is due to the impact the change will have on some residents, particularly the elderly population of Trumbull.	Recommend the Town of Trumbull consider utilizing a bagged method of leaf collection as an alternative to the current vacuuming process.	7/10/19: Considered - Done
9/15/2015	Tree Warden Position Summary Warren	None	N/A	7/10/19: N/A
7/3/2018	Tree Warden Emergency Procedures Warren	None	N/A	7/10/19: N/A
2/14/2019	EMS Comprehensive Review Goodman	Comprehensive written Policies & Procedures, Roles & Responsibilities do not exist.	EMS should document and make available to TEMS employees, contract employees and volunteers.	7/10/19: In process - near completion 9/5/19: Some complete, awaiting approval 10/1: requested update; response not yet received 1/13/20: in process
2/14/2019	EMS Comprehensive Review Goodman	Accounts receivable collections had not been addressed at least from the time the EMS Chief departed in January until mid-August.	EMS Commission and Trumbull's Administration: <ul style="list-style-type: none"> • should agree on a monitoring and collection strategy, including the assignment of responsibility to a specific person, • may wish to consider some "blanket" instructions such as to write off balances under \$50 • should agree on how vigorously they wish to collect, and what should result as a consequence of non-payment, • may wish to consider whether the collection of receivables should be turned over to a new agency or law firm or possibly accomplished by a Town employee, • should ensure the accounts receivable monitoring and collection strategy should be documented and monitored. 	7/10/19: Draft collection and write off policy; Will write off debt outside statue of collections; New billing company; working to engage a new collection agency 9/5/19: awaiting approvals 10/1: requested

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2/14/2019	EMS Comprehensive Review Goodman	Data shows that over the past 3 years, an average of 30% of write offs were due to inaccurate or incomplete billing information	<ul style="list-style-type: none"> • EMS Commission and Administration need to decide on desired level of collection diligence. • Transport documentation should be tracked to runs/drivers and monitored for compliant gathering of insurance and other patient information. • Town should contact local hospitals to institute patient/insurance sharing procedures. 	7/10/19: Training, technology, billing vendor compliance checks - in process 9/5/19: in process 10/1: requested update; response not yet received 1/13/20: complete
2/14/2019	EMS Comprehensive Review Goodman	Billing, collection and receivable reports are not in workable or consistent formats; time consuming to use for reporting, metrics; manual compilation subject to error.	EMS administration needs to partner with Comstar to receive reports in a workable format.	7/10/19: Collaborating with new billing vendor to address 9/5/19: in process 10/1: requested update; response not yet received 1/13/20: in process with QMC
2/14/2019	EMS Comprehensive Review Goodman	<ul style="list-style-type: none"> • The Disaster Trailer SRA continues to carry a credit balance. • The Certification SRA has had no activity for at least 9 years. • The EMT Course Supplies and Evaluators SRA continues to increase. 	EMS Commission and Finance should discuss potentially moving balances and activity to the general fund.	7/10/19: Review of accounts in process 9/5/19: in process 10/1: requested update; response not yet received 1/13/20: EMS against... A: credit balance remains B. remains static \$3,037 C.using: 12/31 balance \$72,820
2/14/2019	EMS Comprehensive Review Goodman	Per contract, Vintech is paid in advance. Scheduled employee hours are prepaid and adjusted later. Vintech employee tardiness/no-shows are not tracked by EMS; in addition to billing issues they create coverage difficulty for EMS staff. Vintech is usually able to provide a replacement employee but occasionally they cannot and TEMS shift is understaffed.	<ul style="list-style-type: none"> • Consider negotiating or changing next contract to possibly pay in arrears based on actual hours worked, • TEMS should track employee tardiness/no-show for discussion with Vintech; repeat offenders should potentially be replaced. 	7/10/19: New vendor 7/1; Considering options for 6/20 contract 10/1: requested update; response not yet received 1/13/20: in process

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2/14/2019	EMS Comprehensive Review Goodman	The Town should work to eliminate related party conflicts of interest; should clarify Roles & Responsibilities including EMS commission.	Partially implemented: most conflicts of interest have been eliminated; documentation of Roles & Responsibilities is incomplete.	7/10/19: Current staffing limited; R&R documentation in process 9/5/19: in process 10/1: requested update; response not yet received 1/20/20: Complete per Chief
2/14/2019	EMS Comprehensive Review Goodman	Work with SWRCC to obtain weekly, monthly, quarterly and annual reports including call and response detail in Fractile Time format which meets nationally accepted standards.	Partially implemented: Receive reports from SWRCC but formatting needs to be discussed with new Chief and with SWRCC; not in Fractile Format.	7/10/19: SWRCC relocation now complete; will followup 9/5/19: in process 10/1: requested update; response not yet received 1/20/20: NA per Chief
2/14/2019	EMS Comprehensive Review Goodman	Cancel Blue Cross Blue Shield contract and recapture the 10% leaving on the table for no reason	Currently under review by Administration & Counsel.	7/10/19: Data analysis in process 9/5/19: analysis complete, to be reviewed 10/1: requested update; response not yet received 1/13/20: Leigh disagrees & is performing analysis
2/14/2019	EMS Comprehensive Review Goodman	Recruitment - work with BOE to host EMR and/or EMT certification classes as part of educational curriculum.	BOE was opposed; also, difficulty in finding steady instructors.	7/10/19: EMS looking to set up classes; have not discussed with BOE 9/5/19: expanding community communications and programs; in process 10/1: requested update; response not yet received 1/13/20: holding classes (not w/BOE) - complete
1/31/2017	Escheatment Compliance & Process Review Finance	There is no written policy or documented procedure document available. Escheatment is an annual process required by the State of Connecticut, without regard to dollar amounts.	A proposed Policy & Procedures document has been prepared and will be added to the in-process Accounting Manual.	7/10/19: Complete

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1/31/2017	Escheatment Compliance & Process Review Finance	Although annual filings are required by State of Connecticut law, the last date of the submission could not be determined. Failure to timely report abandoned or unclaimed property could open the Town up to assessed interest at 15% per year from the date the property should have been reported. Reporting is required even if there are no amounts to report.	Town of Trumbull must file annual reports as mandated by State of Connecticut law.	7/10/19: Complete
4/3/2018	Town Provided Electronic Devices Haselkamp	The Town has not issued written Policies or Procedures specifically related to the use of personal or Town issued cell phones or iPads.	The Town should document Policies and Procedures related to Town provided cell phones and iPads.	7/10/19: In process 8/23/19: requested update 10/3/19: complete, not yet distributed 12/5/19: distributed; awaiting all signatures
4/3/2018	Town Provided Electronic Devices Chin	When it is decided that an employee requires a Town (excl PD) issued cell phone or iPad, the Department Manager or the Director of Finance calls or emails the IT Director who chooses an appropriate device and associated plan. Approval for the issuance is not necessarily written or shared among departments.	Upon hire the employee's Department Manager should be responsible for collection and maintenance of a list of employee's information and role requirements, to be gathered, issued, completed or tracked.	7/10/19: Bill created new employee technology form for equipment distributed
4/3/2018	Town Provided Electronic Devices Chin	Department Manager may not maintain a list of items issued to their employees. IT Director may not receive timely notification of termination; phone or iPad may not be collected from employee upon termination.	Upon termination Department Manager can reference list to ensure complete collection of Town property and an otherwise smooth termination process.	7/10/19: Open 8/23/19: Remains open 1/27/20: in process
4/3/2018	Town Provided Electronic Devices Chin	To mitigate potential overage charges, the IT Director carefully monitors minutes and data usage during the month. The Director can see the amounts used, but does not know on what or when the minutes or data is used. He does not question whether usage is business or personal. Alternatively, the lack of use or the lack of significant use may not be questioned.	Department Managers should periodically reevaluate the need for Town issued phones or iPads. It may also be possible for employees to share phones or iPads especially intra-departmentally and especially departments which utilize seasonal and/or part-time employees, such as the Park Rangers or the Recreation Department.	7/10/19: PD reviewed list Jan'19; Bill to fu with other Depts - some Depts do share phones (rangers)
4/3/2018	Town Provided Electronic Devices Chin	When an employee requires a phone or iPad the IT Director estimates usage based on other users in that Department, and reviews plans available at that time for the new phone or iPad. Because the goal of the IT Director is to avoid overages, he is forced to choose a plan that accomplishes this goal, even though on the surface this might not be considered most suitable for the individual user. With such a goal he errs on the side of overpayment rather than overage.	The Town/IT Director should attempt a negotiation with Verizon whereby all employees share minutes.	7/10/19: Bill switched PD to new public safety plan (AT&T "firstnet") unlimited
4/3/2018	Town Provided Electronic Devices Chin	If possible, when an employee terminates their device is set aside for another user. Practically speaking though, the device is already out of date; it is placed in a drawer and forgotten about. Inventory documentation is not maintained.	Devices should be evaluated at time of termination. If it cannot be immediately reissued, Town should consider resale.	7/10/19: Bill has spoken to carrier about returns
3/2/2016	TOT Energy Opportunities Program Review Finance/Marsilio	Savings are estimates, and may or may not be realized. Data is difficult to analyze as anticipated savings can be distorted by changing rates, periods of unusually warm or cold weather, snowfall, rainfall, use of space heaters or open windows. Vendor conveyed to the Town an average 2.26 Return on Investment (ROI) as of 12/31/15. The worksheet was audited for accuracy and project inclusiveness. Analysis was neither all-inclusive nor mathematically accurate.	To ensure optimal selection and success of potential future projects it is important that the Town perform its own cost benefit analysis rather than rely on vendor analysis. Although requested, Town has never received a complete and mathematically accurate report from vendor.	7/10/2019: Open 1/27/20: No additional projects - closing
4/4/2019	Highway Comprehensive Review Marsilio	The original RFQ/P #6170 listed detail of pre-construction expectations including the development of a bid package strategy, the establishment of bidder qualifications and the issuance of bid packages. However, 3 responses were received related to RFQ/P # 6170; each of the three respondents were interviewed and all were engaged, similar to on-call process. From the 3 respondents, Bismark Construction was selected from the group to proceed with pre-construction responsibilities. Bismark then prepared a general AIA document and proceeded to name teams.	It can be argued that design/build is less expensive than the use of an architect and a general contractor. Additionally, the responsibility for the finished product is then wholly attributable to one company.	7/10/19: In process - Purchasing Policy team assembled 9/5/19: no further meeting scheduled 12/5/19: no meeting scheduled

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4/4/2019	Highway Comprehensive Review Marsilio	Because original bid was treated as on-call, additional "tasks" were "attached" to RFQ/P # 6170	Regardless of how the main project is bid and awarded, the Town should not piggyback unrelated "tasks", each of which (listed above) exceeded the Town Charter \$10,000 bid requirement.	7/10/19: In process - Purchasing Policy team assembled 9/5/19: no further meeting scheduled 12/5/19: no meeting scheduled
4/4/2019	Highway Comprehensive Review Marsilio	Section 12.B.ii of the Town Charter relates to the maintenance of all buildings and equipment used or owned by the town, except the buildings and equipment used by the Board of Education. The Department of Public Works may maintain and care for school buildings and grounds, but only if and to the extent and for the period requested by the Board of Education and approved by the Town Council, provided the costs are charged against the Board of Education's appropriations.	This and other contracts that include both Town and Board of Education items should be reviewed for compliance with the Town Charter. These contracts should either be separated, or the Town should communicate with the Board of Education to expect their costs to be charged to them.	7/10/19: In process - Purchasing Policy team assembled 9/5/19: no further meeting scheduled 12/5/19: no meeting scheduled
4/4/2019	Highway Comprehensive Review Haselkamp	The Superintendent of Parks and the Director of Buildings and Facilities Maintenance, direct reports of the Director of Public Works, are able to "self-approve" their time. These individuals are eligible for overtime. In September 2018, the prior Town Engineer negotiated increased salary for discontinuance of overtime so although the new Town Engineer, appointed 1/30/19 self- approves, the position is no longer eligible for overtime.	The self-approval capability of certain employees is not isolated to this Department. Trumbull's Administration, HR, Finance, and involved Departments should rectify this situation, which is especially concerning for individuals capable of earning overtime.	7/10/19: Complete
4/4/2019	Highway Comprehensive Review Haselkamp	Other Highway employee time is edited and approved by Highway office personnel, as is the time of the Highway General Foreman, who is also eligible for overtime. The Highway General Foreman does not approve his direct reports.	Employee time may be reviewed by someone other than a direct supervisor, but should ultimately be approved by the direct supervisor or delegated to a knowledgeable employee of a tier higher than the reporting employee.	7/10/19: Complete
4/4/2019	Highway Comprehensive Review Marsilio	Highway personnel prepare deposits for the Transfer Station when time permits, frequently only monthly.	Per the Town's Cash Policy, Highway personnel should prepare deposits each time they accumulate more than \$500, but not to hold for longer than 7 calendar days. Once the \$500 threshold is achieved, funds should be deposited within one business day	7/10/19: Open 9/5/19: remains an issue 12/5/19: remains an issue; impact should lessen with new CC machine 2/6/20: auditor to check
4/4/2019	Highway Comprehensive Review Finance/Chin	Deposits Highway personnel prepare for the Transfer Station are comprised of cash and checks.	Highway team should continue to pursue the installation of a credit card machine.	7/10/19: Working since April to collect info for quotes from cc companies 8/23/19: Awaiting Finance approval 10/3/19: Vendor selected today; to proceed 12/5/19: CC machine installed. Working thru processes 2/6/20: auditor to check

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4/4/2019	Highway Comprehensive Review Finance	In an effort to add perspective to the size and diversity of Trumbull's Highway Department, a schedule of fixed assets was obtained from the Finance group. Fixed asset lists were maintained by individual departments, by the Finance Department and by Merit Insurance, but the lists did not agree to each other or to the General Ledger.	Physical inventories should be performed on a regular basis, and a single, accurate listing of fixed should be maintained, preferably in MUNIS. The Town provides updates to Merit Insurance on an annual basis. Once updated, the Merit Insurance worksheet should be checked for accuracy.	7/10/19: open 9/5/19: open; reaudit requested 10/1/19: remains open 12/5/19: vehicle inventory only performed in conjunction with Take Home Vehicle update
4/4/2019	Highway Comprehensive Review Marsilio	A comprehensive set of written Policies & Procedures and Roles & Responsibilities does not exist.	Policies & Procedures and Roles & Responsibilities should be documented and available as needed or requested.	7/10/19: Open 12/5/19: remains open 1/20/20: remains open
12/19/2016	Recreational Field Use Paris	During the review I obtained 4 policy documents. Another, with pages missing, was posted on the Town website. It was not possible to determine which was most current, or which, if any, by which the Town wished to abide.	The Town Parks and Recreation Commission should formally adopt a comprehensive Field Use Policy and ensure distribution to all involved. The Town should include the document on the Department's website, and also include applicable forms and instructions for those requesting Field Use.	7/10/19: Policy complete
12/19/2016	Recreational Field Use Paris	Although recommended in the Matrix Consulting audit, the Department had not developed a division-wide program and administrative manual to provide consistent guidance and direction to administrative and program personnel in the implementation of Department programs and services.	The administrative manual recommended by Matrix differs from the Policy document of Finding #1 as it represents a "how to" guide for administrative and program personnel. Current "Guiding Principles" do not provide clear and consistent administrative direction, including such issues as how to equitably schedule within-season, with-in Group.	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 1/20/20: auditor needs to schedule
12/19/2016	Recreational Field Use Paris	Although recommended in the Matrix Consulting audit, a five-year comprehensive recreation strategic program plan identifying goals, objectives, performance measures and facility needs and priorities had not been completed.	With a 5 year strategic plan in mind, all Town and BOE assets (fields) should be considered for use. If a field does not meet the needs of any sports program, the Department should consider the cost and effort required to bring it up to a standard which would allow it to be assigned to teams, should the plan determine the need. Using a five-year strategic plan, the Commission might wish to determine and set aside a portion of fee revenue to cover future needs, such as turf replacement. Then true Field costs will be borne equitably by Field users, rather than by taxpayers, if such is a goal of the Commission.	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 1/20/20: auditor needs to schedule
12/19/2016	Recreational Field Use Paris	The Matrix Consulting audit recommended the development of a Cost Recovery Plan establishing a model for recreation programs and park amenities, balancing the need to provide core services at minimal or no cost	The Department completed a Recreation Program Cost Recovery Policy documenting the desired percentage of direct cost recovery the Department/Commission wished to attain by current program category. The Department should prepare and include an analysis of anticipated fees and associated revenue required by current and future financial requirements of park amenities.	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 1/20/20: auditor needs to schedule
12/19/2016	Recreational Field Use Paris		The Recreation Department is currently in possession of scheduling software. Rec Trac has a Facilities Scheduling module which should be implemented to achieve optimal scheduling.	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 1/20/20: auditor needs to schedule
12/19/2016	Recreational Field Use Paris	Field scheduling is manual and largely historically based.	Software reports may be able to reduce field maintenance costs. Not all fields require the same degree of maintenance at all times.	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 1/20/20: auditor needs to schedule

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12/19/2016	Recreational Field Use Paris		Recommend that the current contract, set to expire in June 2017, be extended for six months, and that future bidding run for the calendar year so work is not potentially interrupted during the busy, summer Parks and Recreation season.	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 1/20/20: auditor needs to schedule
12/19/2016	Recreational Field Use Paris	Written reciprocal agreements do not currently exist. CHS and SJHS benefit financially from these arrangements via student tuition. Additionally, the schools have been categorized as Group 1 for scheduling priority even though the key Group 1 requirement is that all participants are Trumbull residents. Those in Group 1 do not pay fees and they take scheduling priority over Group 2 teams which are 100% comprised of Trumbull residents.	Reciprocal agreements should be documented and acknowledged by both parties. As with any other Field users, those requesting reciprocal arrangements from the Town should be tested for residency and Grouped accordingly with regard to scheduling priority and fees. These agreements should be viewed as an exchange of equal value, or costs fall to Trumbull taxpayers.	5/24/19: email to Dmitri 9/5/19: will meet with Dmitri after summer 1/20/20: auditor needs to schedule
1/6/2016	Special Revenue Accounts Depts & Finance	There is no written documentation related to: <ul style="list-style-type: none"> • When the setup of a new fund would be appropriate • Documentation and authorization required to set up a new fund • Document retention requirements • Disbursement authorization • Roles, responsibilities and instructions for review/reconciliation of the fund • Potential inclusion in budget process • Process to close out balance and inactivate account once fund purpose is accomplished 	Special Revenue Fund Policy should be written to include all of the above criteria. The Policy should then be communicated to Finance employees and Department Managers, who may require training on reconciliation expectations.	7/10/19: written; requires Finance review
1/6/2016	Special Revenue Accounts Depts & Finance	Efforts to examine source set up documentation were generally unsuccessful, as neither the Finance Dept nor the individual departments could consistently locate grants, endowments, trusts, or contractual documents used to set up and administer the funds. Difficulty in assuring fund activity is appropriate.	Individual fund files should be maintained while the fund is active, and for the mandated number of years once the fund is inactivated. These paper files should include source documents, i.e. grant, endowment, trust, contract, as well as account set up information and reconciliations.	7/10/19: In process 12/5/19: remains in process
1/6/2016	Special Revenue Accounts Depts & Finance	Special Revenue Accounts should be periodically reviewed and unused accounts should be inactivated.	13 funds with zero balance and zero activity should be inactivated immediately.	7/10/19: Partially 12/5/19: remains in process
1/6/2016	Special Revenue Accounts Depts & Finance	As of 6/30/15, 25 funds totaling \$12,087 had balances remaining for projects which had been completed.	Balances remaining in these funds should be closed interdepartmentally or to the general fund and the 25 fund accounts should be inactivated in MUNIS.	7/10/19: Open 9/4/19: Remains open 12/5/19: partially
1/6/2016	Special Revenue Accounts Depts & Finance	Five funds totaling \$4,411 should be integrated inter-departmentally.		7/10/19: Partially 9/4/19: Partially 12/5/19: partially
1/6/2016	Special Revenue Accounts Depts & Finance	20 funds totaling \$7,676 should be written off to the general fund.		7/10/19: Partially 9/4/19: Partially 12/5/19: Remains partially complete
1/6/2016	Special Revenue Accounts Depts & Finance	10 funds totaling \$50,160 were stagnant. These funds were not being used as departments were unaware that they existed, they did not know how to disburse the funds, or they did not know what the funds could be used for.	These funds may be used if still appropriate. If purpose of fund has already been accomplished, remaining balance should be returned or closed to general fund, whichever is applicable	7/10/19: Partially 9/1/19: 3 balances remain stagnant 12/5/19: remain

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1/6/2016	Special Revenue Accounts Depts & Finance	The funds provide both revenue and expense transactions so that account balances can be identified at any point in time. In 3 situations, revenue was posted to the fund account and expenses were paid from the general fund: <ul style="list-style-type: none"> • The Copying Fees fund reports revenue; the associated expense is paid from the general fund. • The Library's BEI Video fund reports income; the associated expense is paid from the general fund. • A portion of the Senior Citizen's Activities fund balance is comprised of fees charged for advertising in the monthly newsletter. Newsletter expenses are currently charged to the general fund. 	On a quarterly basis, each Department Manager should provide the Finance Department with a written reconciliation of the account activity and balance. Finance should acknowledge review via signoff and the reconciliation document should be added to each fund's paper file.	7/10/19: Open 9/5/19: remains open 12/5/19: remains open 1/20/20: remains open
1/6/2016	Special Revenue Accounts Depts & Finance	Project Accounting is now available in MUNIS. Project accounting is similar to the use of subaccounts. Transactions are tagged as they are input, and transaction and balance detail is maintained without the use of multiple ledger accounts.	Balances of 8 funds will be combined with other, related fund accounts within the same department, resulting in 3 funds. Project accounting, which provides the same level of reporting detail as the use of separate accounts will be used on a go-forward basis when required.	7/10/19: Complete
1/6/2016	Special Revenue Accounts Depts & Finance	The PD's Overtime fund requires a budget entry of \$22,609.	Post correcting entry.	7/10/2019: Open 12/5/19: remains open
1/6/2016	Special Revenue Accounts Depts & Finance	22 funds are actively being used. Transactions were sampled for accuracy and appropriateness and several correcting entries are required.	Finance should complete the entries identified and work with Dept Managers to ensure appropriate accounts are used going forward.	7/10/19: Complete
1/6/2016	Special Revenue Accounts Depts & Finance	If funds were set up merely for oversight convenience or for reasons of timing, it is possible that revenue and expense generated by program operations should be included for budgetary purposes. 2 examples: Parks funds and Sr Cntr Activities fund.	Possibility of inclusion in budgetary process should be discussed with department managers. Revenues and expenses of activities they currently provide or expect to provide should be detailed and included in the budget discussion.	7/10/19: Complete
2/18/2016	Senior Center Transportation Jakab	Membership form on Town website was outdated. The form was dated 2012/2013 which could confuse users. Additionally, the form did not include date of birth information which is integral to Senior Center membership eligibility.	Update membership form and repost to website	7/10/19: Complete
2/18/2016	Senior Center Transportation Jakab	Membership renewal forms are not retained. Membership information is to be updated annually and a fee is to be collected. Once client data is manually entered to multiple worksheets, to the rolodex and to the deposit slip, membership forms are shredded.	Center should retain membership forms for the current membership year and at least one prior year. Current process of transferring the information is duplicative and subject to error. Source documentation might prove vital should inconsistencies arise. A. Membership form should be reviewed for completeness when received. Form should be signed and dated by client or guardian, and by staff to indicate review of information and receipt of funds. B. Client signed membership forms affirm accuracy of information provided, i.e. appropriate, correct emergency contacts. Form also includes date of birth information and as age is an integral to Senior Center eligibility, source document should be retained. C. Form includes annual membership dues payment information which can be tied to bank deposits easing accounting traceability and fund accountability.	As of 7/10/19: Membership now entered into database. No more rolodex. A. complete B. complete C. Complete
2/18/2016	Senior Center Transportation Jakab	Usage data was tracked and reviewed as an indicator of communication and program administration. Less than 10% of membership is utilizing transportation services.	A review of services available could be accomplished during the annual membership renewal process per Recommendation above. This would serve as documentation of communication, should the need for such arise, as well as assurance that all members are aware of services available to them.	7/10/19: Brochure completed and handed out
2/18/2016	Senior Center Transportation Jakab	Drivers are not trained in basic first aid or CPR.	For the protection of the drivers, the passengers, and for the Town of Trumbull, drivers should receive at least the most basic medical training.	7/10/19: Complete (EMS collaboration)
2/18/2016	Senior Center Transportation Jakab	Seniors utilizing the transportation services are not required to sign a waiver of responsibility should an injury or accident occur.	Although it is understood that fault cannot be waived, should an injury or accident occur for which the Senior Center driver/vehicle is not at fault, a signed waiver could potentially save the Town of Trumbull legal fees and award of damages.	7/10/19: Complete

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Report Date	Report/ Owner	Finding	Recommendation	Status
2/18/2016	Senior Center Transportation Jakab	Medical transportation is currently scheduled utilizing one half of daily driver time available regardless of the number of Seniors utilizing the service on a given day.	Communicate reduced medical transportation availability by one day per week and one hour per day. Driver time is thereby reduced by a minimum of 624 hours/\$7,200 annually which should be reflected in scheduling and budgeting.	7/10/19: Complete
2/18/2016	Senior Center Transportation Jakab	Receipt and deposit of membership dues appears in tact. However, the tracking of information in multiple documents is duplicative, inefficient and subject to error.	Center personnel should receive assistance in conversion of Word documents to an Excel format. A single Excel file could be used to maintain all membership and cash receipt information. Additionally, Excel can be utilized to search, sort, filter, etc. and could be useful in providing Center/Town management with Center usage information currently difficult or time consuming to compile.	7/10/19: Complete. Utilizing a database for membership, participation, finances, and transportation.
9/11/2017	Sr. Ctr. Comprehensive Review Jakab	The Senior Center was audited in September 2010 and an update was performed in 2012. Items which remain open: 1. Senior Center did not prepare formal fiscal reports of financial condition for the Senior Commission and for the public. Monthly financial reports provided by the Senior Center Director have not been included in the Senior Committee agenda. 2. Senior Commission does not perform an annual evaluation of the center's progress. 3. Per Trumbull's Code of Ordinances, "the Commission shall analyze the services for the aged provided by the community, both by public and private agencies, and shall make recommendations to the Chief Executive Officer regarding the development and integration of public and private agencies, in cooperation with state and other services to the extent possible." Meetings with, or documentation provided to the Chief Executive Officer could not be located for review. 4. Senior Center has not posted minimum information as required for Federal and State compliance. The posting area in the Center's lobby included 4 labor postings.	1. Monthly financial reports provided by the Senior Center Director should be included in the Senior Committee meeting agendas and discussion should be included in the meeting minutes. 2./3. If the Commission has analyzed the services for the aged provided by the community, both by public and private agencies, regarding the development and integration of public and private agencies, in cooperation with state and other services to the extent possible, such information should be in writing and presented to the Chief Executive Officer. 4. The Senior Center should order and post minimum information as required for Federal and State labor law compliance.	7/10/19: 1. No longer applicable. Senior Commission no longer authorizes expenses. 2. complete 3. Complete. 4. complete
9/11/2017	Sr. Ctr. Comprehensive Review Jakab	From 2015 Transportation Review: Medical transportation hours may be limited as trips serving a broader number of members are added to the agenda.	The Senior Center should re-evaluate the number of buses and drivers required as well as the allocation of time spent by the drivers	7/10/19: Complete (as of July 1 2019, 3 drivers from 4 and 3 buses from 4)
9/11/2017	Sr. Ctr. Comprehensive Review Jakab	Neither the Senior Center nor the Social Services Department consistently deposited cash and checks in accordance with policy.	Policy states deposits are to be made within one business day if total accumulates to \$500, but in no case should deposits be made less frequently than weekly.	7/10/19: Complete
9/11/2017	Sr. Ctr. Comprehensive Review Jakab	Per the Town of Trumbull Special Revenue Fund Review dated January 2016, the balance of the Senior Citizen Activities special revenue account should be reviewed monthly, routinely reconciled, and taken into consideration for budgetary purposes. If the balance is not captured in the budgetary process, disbursements from the fund are not subject to spending constraint.	Account activity and balances should be included in budget discussions. Consideration should be given to the possibility of moving the Senior Citizen Activities special revenue account balances and activity to the General Fund.	7/10/19: Complete: only funds deposited to SRA are donations for specified services/items.
9/11/2017	Sr. Ctr. Comprehensive Review Jakab	Special Revenue Account disbursements included expenses for probate expenses and temporary housing costs driven by hoarding situations. The amounts were disbursed via authorization by the Director of Finance.	Upon evaluation, if a person is deemed incapable, a guardian or a conservator or State Protective Services is assigned. If personal or legal decisions are not followed, the Town is at risk, regardless of best intentions. This area requires depth of understanding encompassing health, safety and legal expertise. Involved departments should avail themselves to training available related to roles, responsibilities and protocol.	7/10/19: Complete: these services are the town's responsibility under the CT Relcation Assistance Act. The funds should not come out of the spcial agency acct.

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9/11/2017	Sr. Ctr. Comprehensive Review Jakab	Documentation related to the current space arrangement for the Center's salon does not exist or could not be located. In the past, the salon provided insurance coverage for the space, but the policy copy on file was expired. The Center could use the space for multiple purposes, yet this room represents a dedicated area and is open only one day per week.	Current space arrangement for the Center's salon should be prepared and reviewed by Town's attorney. Rights and responsibilities of both parties should appropriately documented and agreed upon. Appropriate insurance should be in effect.	7/10/19: Insurance and Health Department license paid for by salon staff. Town Attorney has been given the recommended lease. 10/1/19: remains in process 1/27/20: remains in process
9/11/2017	Sr. Ctr. Comprehensive Review Jakab	The day-to-day role of the Senior Commission, if any, is unclear. The mission statement of the Senior Center and the mission statement of the Senior Commission are almost the same. However, the Senior Center is just one piece of the Commission's goal of the Commission to "analyze the services for the aged provided by the community, both by public and private agencies, and shall make recommendations to the Chief Executive Officer regarding the development and integration of public and private agencies, in cooperation with state and other services to the extent possible."	At a level lower than a mission statement, the Senior Commission should agree upon and document their goals as well as their daily/monthly/annual rights and responsibilities. With respect to the day-to-day operation of the Center, authority appears to be undocumented and to have accumulated over time. Administration should work with the Senior Commission to collaborate and document the role of the Commission.	7/10/19: Complete
9/11/2017	Sr. Ctr. Comprehensive Review Jakab	Some believe that due to age and original intended use of the structure, the facility is not conducive to its current purpose.	The Town is currently considering building a community center which would include space for Senior Center and Social Service personnel and activities.	7/10/19: In process with Building Committee 10/1/19: remains in process 1/27/20: remains in process
4/22/2016	Transfer Station Cost & Process Analysis Marsilio	Annual cost of Transfer Station operations approximates \$2.5m. Unallocated share to Trumbull exceeds \$1.6m annually.	Trumbull may wish to consider offsetting some portion of the Town's \$1.6m Station cost by implementing tipping fees for residential haulers. Such implementation would also reduce the significant risk of residential haulers mixing loads with out of town pick-ups or with commercial waste. Some haulers carry commercial and residential loads or carry for Trumbull as well as other towns.	7/10/19: Considered
4/22/2016	Transfer Station Cost & Process Analysis Marsilio	Transfer Station collects cash for tires. No receipt is given. A "surprise" count was conducted and significant balance was on hand. Cash is sent to Highway Department "occasionally" and without count documentation. The Highway Department does not verify they received the amount of cash the Station Attendant believes he sent.	To comply with proper cash handling standards, Station Attendant must issue receipts for cash and the receipts must be prenumbered. A "drawer" balance can be kept at the Station for making change; all collections should be sent for deposit on a weekly basis. Attendant should note amount sent to Highway Department for deposit, and Highway Department should confirm upon receipt.	7/10/2019 12/5/19: Auditor to re-review
4/22/2016	Transfer Station Cost & Process Analysis Marsilio	Highway Dept. personnel prepare deposits when time permits, frequently only monthly. Deposits average ~ \$35,000/month of which cash averages ~ \$2,400.	Highway personnel should prepare deposits each time they accumulate more than \$500 cash, but not to hold for longer than 7 calendar days. Once the \$500 threshold is achieved, funds should be deposited within one business day.	7/10/19: Open 12/5/19: remains open; impact should lessen with new CC machine
4/22/2016	Transfer Station Cost & Process Analysis Marsilio	The town incurred annual cost of ~ \$108k for hauling leaves and ~ \$143k for hauling brush and logs.	Fairfield contracts with Harvest New England, a company that chips and composts this waste. Shelton chips and allows residents to take. Trumbull may wish to consider such alternatives to hauling fees.	7/10/19: Considered - done
4/22/2016	Transfer Station Cost & Process Analysis Marsilio	Other towns provide stickers for residents to display on their vehicles.	As with other towns, Parks and Recreation stickers could be used as a proof of residency. This would simplify for the Station Attendant and speed up lines for residents.	7/10/2019 12/5/19: should be discussed again

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Report Date	Report/ Owner	Finding	Recommendation	Status
4/22/2016	Transfer Station Cost & Process Analysis Marsilio/Chin	Fairfield utilizes a program that accumulates weight coming into the station, by type, by carrier. Reports matched to subsequent Enviro invoicing have proven accurate, saving office time on data entry and reconciliation	Town may wish to investigate the implementation of software capable of capturing incoming and outgoing tonnage, by town, by type, by carrier. As compared to bookkeeping time, payback ~ one year.	7/10/19: Meeting scheduled 8/23/19: Awaiting bid prep
10/5/2016	Town Owned Vehicles Haselkamp	During my review I located multiple vehicle policy documents. Some are dated, others not and it was not possible to determine which, if any, the Town wished to abide by.	Town should formally adopt a comprehensive Vehicle Policy and ensure distribution to all involved. For convenience, a draft Policy is included in Appendix, page 16, for consideration and approval. Once finalized the Policy should be added to the Manual and compliance should be monitored.	7/10/19: Complete; awaiting approval 8/23/19: Requested update 10/3/19: Complete (again); awaiting approval & distribution 12/5/19: distributed, awaiting signatures
10/5/2016	Town Owned Vehicles Finance	Although recommended in the 2007 audit report and again in the 2011 audit report, no evidence of a physical inventory of Town owned vehicles was available. Decentralized, unreconciled information made a physical inventory difficult to begin.	For the preparation of this report 44% of Town's vehicles were physically observed (48% of non-commercial vehicles). A full inventory (100% of vehicles) should be accomplished annually, possibly during insurance card distribution. The annual physical inventory should be a joint effort including Finance, Highway Department and a BOE representative. Auditor is available to coordinate.	7/10/2019: Open 8/29/19: Open; reaudit requested 10/1/19: Open per reaudit 12/5/19: vehicle inventory complete 11/19
10/5/2016	Town Owned Vehicles Finance	Although input and review from other departments would be required, maintaining vehicle information and documentation should be the responsibility of a single employee. Maintaining a single, accurate, master list of vehicles would be more valuable than the time consuming separate lists we currently struggle with.	The Fleet Manager program is the logical place to capture comprehensive information	7/10/2019: Open 8/29/19: Open; reaudit requested 10/1/19: Open per reaudit 12/5/19: in process
10/5/2016	Town Owned Vehicles Finance	Prior audits reported the age of the Town's fleet was of concern. Older vehicles would have to be replaced, for which there was no written plan, and the repair work required by an aged fleet might become excessive.	The town might wish to consider <u>not</u> replacing some older/high mileage vehicles, but rather reimbursing employees for the business use of their personal vehicles. The Town might wish to consider the possibility of decreasing the number of assigned vehicles and increasing the number of shared, pooled vehicles, available during the day to employees who may require them.	7/10/2019: Open 8/29/19: Open; reaudit requested 10/1/19: Open per reaudit 1/20/20: considered - closed
10/5/2016	Town Owned Vehicles Finance	Prior audits reported the number of Trumbull's take home vehicles was excessive as compared to proximate towns. The report recommended the Town consider opportunities to cut back on this benefit	The cost to the Town exceeds the benefit to the employee. The Town might wish to evaluate the list of take-home vehicles and consider alternatives to this fringe benefit.	7/10/2019: Open 8/29/19: Open; reaudit requested 10/1/19: Open per reaudit 1/20/20: considered - closed

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Report Date	Report/ Owner	Finding	Recommendation	Status
10/5/2016	Town Owned Vehicles Finance	Per IRS the value of commuting afforded via take home vehicles is taxable to the employee. Emergency personnel are excluded from taxability if vehicles are clearly marked as emergency vehicles, or if there is a valid reason why they are not marked.	a. The Town should consider marking the 2014 EMS Ford Interceptor, identifying it as a Town of Trumbull emergency vehicle. b. Taxability of take home vehicles was discussed with BOE personnel and they will do so for current year and going forward. c. Current year imputed income and withholdings to date for the First Selectman should be reviewed and adjusted if required under the IRS Publication 15-B Lease Value Rule.	7/10/2019: Open 8/29/19: Open; reaudit requested 10/1/19: a. Open b. Complete c. Complete (a) 12/5/19: seals in process; 1/13/20: Complete
8/4/2017	Town Purchasing Cycle Review Finance	12/33 (36%) of disbursements tested occurred without purchase orders. At times the invoice or check request was returned to the requesting Department for a purchase order, but vendor payments are generally not held should this not occur.	The Town may wish to form a Committee to decide how they wish to address each of the above issues. To add consistency of application, the Committee may decide to clarify the Policy or add language to address.	7/10/19: In process - Purchasing Policy team assembled 9/5/19, 10/1/19, 12/5/19, 1/13/20: no further meeting scheduled
8/4/2017	Town Purchasing Cycle Review Finance	Testing of requisitions for completeness was not performed. Per discussions with the Director of Finance and the Assistant Director of Finance, a considerable percentage of requisitions require rejection, discussion and resubmission prior to subsequent approval. The back and forth between requesting departments and reviewers unnecessarily adds time to the purchase order process		7/10/19: In process - Purchasing Policy team assembled 9/5/19, 10/1/19, 12/5/19, 1/13/20: no further meeting scheduled
8/4/2017	Town Purchasing Cycle Review Finance	Requests for increases to purchase orders do not flow to the Assistant Director of Finance for approval. These requests are sent directly to the Purchasing Agent, who is authorized to approve, regardless of amount, if documentation is provided.		7/10/19: In process - Purchasing Policy team assembled 9/5/19, 10/1/19, 12/5/19, 1/13/20: no further meeting scheduled
8/4/2017	Town Purchasing Cycle Review Finance	Rather than obtaining bids or quotes for purchases, blanket purchase orders were used for 3 vendors. Bid waivers were not obtained. The Policy does not address whether a blanket purchase order can be prepared for an amount exceeding quote/bid requirements.		7/10/19: In process - Purchasing Policy team assembled 9/5/19, 10/1/19, 12/5/19, 1/13/20: no further meeting scheduled
8/4/2017	Town Purchasing Cycle Review Finance	Two of the vendors tested were contracted based upon State of Connecticut bid results. Per the Purchasing Policy this is not disallowed, however, based upon differing volume requirements and the availability of local vendors, these purchases may or may not result in lowest price or best service available. Purchase orders were not prepared for either of these vendors.		7/10/19: In process - Purchasing Policy team assembled 9/5/19, 10/1/19, 12/5/19, 1/13/20: no further meeting scheduled

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Report Date	Report/ Owner	Finding	Recommendation	Status
8/4/2017	Town Purchasing Cycle Review Finance	The use of the Home Depot credit card may incentivize "habit buying" and override the requirement of quoting or bidding certain individual purchases. Individual 2016 Home Depot purchases totaling \$43,608 were accomplished without a bid, quotes or waiver.		7/10/19: In process - Purchasing Policy team assembled 9/5/19, 10/1/19, 12/5/19, 1/13/20: no further meeting scheduled
8/4/2017	Town Purchasing Cycle Review Finance	There is currently no documentation limiting timing requirements, scope or dollar limit on the use of on call vendors. On call vendors can be selected for work that might be provided for less should a high dollar job be sent to bid.		7/10/19: In process - Purchasing Policy team assembled 9/5/19, 10/1/19, 12/5/19, 1/13/20: no further meeting scheduled
8/4/2017	Town Purchasing Cycle Review Finance	As a matter of convenience the Finance Department requested attachment of purchasing related documentation directly into the vendor records in MUNIS. Although ultimately all requested testing documentation was located, 10/33 (30%) of the requisitions submitted had no documentation available for review in MUNIS.		7/10/19: In process - Purchasing Policy team assembled 9/5/19, 10/1/19, 12/5/19, 1/13/20: no further meeting scheduled
8/4/2017	Town Purchasing Cycle Review Finance	The vendor database is not routinely purged of unused vendors. "Purging" is a common and recommended method of deleting unused vendor's records from the accounting system. The current database consists of almost 15,000 line items. There are currently 10,399 active vendors with 3,613 multiple addresses from which to choose. Disbursements were made to 1,376 of these vendors during the 2016 calendar year. Going back three years 1,594 vendors have had activity.	MUNIS Help provides instruction on how to purge. This process should occur now and periodically going forward.	7/10/19: In process - Purchasing Policy team assembled 9/5/19, 10/1/19, 12/5/19, 1/13/20: no further meeting scheduled
8/4/2017	Town Purchasing Cycle Review Finance	The vendor setup process occurs without evidence of appropriate review and approval, and without sufficient assurance that vendors are not set up multiple times.	Each omission, inaccuracy and duplication provided in to the Department in the audit file should be reviewed and addressed. This will be easier to accomplish if purging of unused vendors occurs first. Currently multiple employees have the ability to set up a new vendor in MUNIS. In an effort to mitigate intentional and unintentional data input inaccuracies, it is recommended that a "reviewed by" line be added to the vendor setup form for acknowledgement by the Accounting Manager who would no longer engage in the setup.	7/10/19: In process - Purchasing Policy team assembled 9/5/19, 10/1/19, 12/5/19, 1/13/20: no further meeting scheduled
8/4/2017	Town Purchasing Cycle Review Finance	The bidding process is labor intensive, often requiring much back and forth between the Purchasing Agent and the associated Department. Needs must be agreed upon, laws understood, documents prepared, notices posted. Meetings with vendors are often required. Ultimately bid results must be analyzed and documented and a contract prepared. Complex bids may take several months to complete.	If a Committee is formed to update the Purchasing Policy, it is recommended that they also consider increasing Purchasing Department staffing levels. An increase would allow the Purchasing Agent to concentrate on the more complex bids and would also ensure continuity should the Purchasing Agent be out of office for any period of time due to vacation, illness or emergency.	Part-time assistant hired - complete

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Report Date	Report/ Owner	Finding	Recommendation	Status
1/9/2019	Pension Eligibility Finance	It was determined that 6 BOE employees are incorrectly participating in the Town's Defined Benefit Retirement Plan. None of these employees are covered under a union contract and therefore eligibility is determined by Town Council Resolution TC23-178 which stated ... "That employees not covered under the provisions of collective bargaining agreements who have not contributed to the Town of Trumbull Retirement Plan as of the effective date of Resolution TC23-178 are hereby prohibited from participating in the Plan and are hereby eligible to contribute towards a defined contribution plan and the Pension Plan will be amended accordingly."	The Town engaged a pension attorney to address, and the matter will be reviewed with the Pension Board. Recommendation is to follow advice of attorney and Pension Board.	7/10/19: Complete
1/9/2019	Pension Eligibility Finance	The BOE file of employees included in the Town's defined benefit plan indicated the dates listed for 7 employees required review. The list of 7 employees was presented to the Town Finance Department for research. Town personnel had already completed research for these BOE employees and had provided the corrected dates to BOE personnel in October 2017. Until January, the BOE records had not been updated.	Biennial actuarial reports need to be checked for accuracy and affected employees should be notified of changes.	7/10/19: Complete
1/9/2019	Pension Eligibility Finance	7 Town employees were hired prior to the 8/24/11 effective date of TC23-178; however four would not yet have begun contribution to the Town's defined benefit plan given the one-year wait requirement, and therefore, were not promised or entered into the Town's defined benefit plan. The remaining three non-union Town employees would have been added to the Town's defined benefit plan, except that, from conversation, it is understood that at that time it was requested of these non-union employees that they would participate in the forthcoming 401A plan.	Consult with Pension Attorney and discuss with Pension Board.	7/10/19: Complete
1/9/2019	Pension Eligibility HR/BOE	Significant eligibility differences exist among the various retirement plans: "This Plan was originally effective on July 1, 2013. The amended and restated provisions of the Plan become effective on July 1, 2015; the effective date for the change in Eligibility is July 1, 2014 and the elimination for the 6 month waiting period is June 24, 2014." "Excluded Employees are part-time, temporary or seasonal employees. However, if as a part-time, temporary or seasonal employee you complete one year of service in any year of employment, you will no longer be part of this excluded class."	No comparison information was located in reference to the percentage of employers offering pension benefits to temporary or seasonal employees; however, it is estimated to be a small number. The Town and Board of Education may wish to consider whether offering pension opportunities to temporary and seasonal employees creates hardship to Trumbull's taxpayers. Town employment should be competitive with other employment options, but not excessive.	7/10/2019: Open 2/6/20: open
1/9/2019	Pension Eligibility BOE/Finance	If an employee terminates prior to retirement, Finance is to receive the PAF (Personal Action Form). There is currently no process to track these terminations, the number of which is not currently exactly known. If certain parameters are met, the employee's account balance is to be returned to them and their account closed. Per contract, the employee earns 5% until return occurs.	A process to track terminations and status of work to be performed should be implemented. BOE employees on the list should be verified with BOE. The list should be routinely updated. Returned funds are guaranteed 5% return regardless of actual fund performance. Rather than potentially costing the Town additional funds, contributions should be returned in a timely manner when appropriate, and the pension fund should be cleared of these employees	7/10/19: In process 12/5/19: in process

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Report Date	Report/ Owner	Finding	Recommendation	Status
1/9/2019	Pension Eligibility Finance	Since the DB plan is closed to new employees, the Town has the static population of those in the defined benefit plan. There is no valid reason why the data for current and future pension recipients should not be accurate, complete, and automated. As currently utilized, the defined benefit database does not ensure appropriate levels of control. Control is maintained via manual review performed by the Town's Director of Finance.	Recommend Finance contact Wells Fargo to gain an understanding of the capabilities of the pension database. The database should be used to its fullest capability. Questions such as the following cannot currently be answered without manual compilation: <ul style="list-style-type: none"> • Has each issue from the McGladrey audit been resolved? • Who in the plan is neither currently employed nor currently receiving benefits? • Is the plan holding funds of deceased employees? • Could the plan be disbursing funds to deceased employees? • Is the plan holding funds for terminated employees whose money should be returned? • What was the distribution option selected by each retiree currently receiving benefits? • For current pension recipients who chose 10 year certain distribution option, on what date did distributions begin? If deceased, when does the 10 year certain clause expire? 	7/10/2019: open 12/5/19: in process
1/9/2019	Pension Eligibility Finance	Defined Contribution Plan (DCP) documents should be cross checked with each other and with union contracts. They may require updating and/or clarification.	<ul style="list-style-type: none"> • Both the Town and BOE may wish to consider changing the definition of part-time employment to 19 hours per week rather than 19.5 hours per week. • The DCP documents should be updated and clarified as necessary. The Town should consider engaging a professional to assist with document preparation. • It was difficult to know if the most recent version of a pension document was being reviewed, or if all the information in the document was valid. The DCP documents should be updated when amendments occur. Outdated versions of pension documents and union contracts should be maintained and stored for informational and compliance purposes. • DCP documents should include final pages related to union contracts. These pages can then be easily located and updated. 	7/10/2019: Open 2/6/20: open
1/9/2019	Pension Eligibility BOE	Standard Operating Procedures (SOP's) are written detail of Roles & Responsibilities; who does what, when, and who might be designated to review or approve routine or non-routine transactions. The more complex the associated policy, and the more people involved in the process, the greater the need for and reliance on SOP's which tend to increase adherence, conformity, and appropriate control. The Town and the Police Department provided documents describing the flow of forms and data as well as roles and responsibilities. BOE did not provide.	The Board of Education should prepare operating procedures for each plan in which their employees participate. Roles & responsibilities should be clarified.	7/10/2019 2/6/20: open
1/9/2019	Pension Eligibility Finance/BOE	The Direct Benefit Plan is closed to new employees; the population of participants is declining. Simplification of administrative processes would: <ul style="list-style-type: none"> • reduce duplicated efforts between Town and BOE personnel • drive improved accuracy and efficiency • increase clarity for employees 	It is recommended that all communication with employees as well as the administration of Trumbull's Defined Benefit Plan be accomplished by Town personnel. Administration would include all Town and BOE employees currently enrolled in the Defined Benefit Plan.	7/10/2019: Open 2/6/20: open
6/5/2019	Health Dept. Comprehensive Review	Health Department personnel have routinely deposited funds mid-month and again at month end, regardless of amounts collected.	The Cash Receipt Policy has been provided to the Department. They should deposit funds per Policy	7/10/19: Immediately implemented
6/5/2019	Health Dept. Comprehensive Review Finance	Since the closing of the Health District the town maintains a \$20,541.02 in a reserve account for future debts of the Health District. No potential creditors have requested payment in almost 4 years.	The reserve balance of \$20,541.02 be released to the General Fund.	7/10/10: Agreed by Finance 10/1/19: Complete

**SUBJECT TO MODIFICATION AND APPROVAL
MINUTES
BOARD OF FINANCE
January 9, 2020**

CALL TO ORDER

The Chairman called the Board of Finance meeting to order at 7:00 p.m. in the Town Hall, Trumbull, Connecticut. All joined in the Pledge of Allegiance.

PUBLIC COMMENT

There was no public comment.

ATTENDANCE

Present

Michael Barker
Elaine Hammers
Marty Isaac
Lainie McHugh
Steve Choi
Paul Timpanelli
Vincent DeGennaro – Alternate
Marc Mascola – Alternate
Christine El Eris – Alternate

Absent

Also present:

Vicki Tesoro, First Selectman; Maria Pires, Director of Finance; Daniel Schopick, Esq., Town Attorney; Kathleen McGannon, Chief Administrative Officer; Therese Keegan, Auditor; Anthony Musto, Esq., Town Treasurer

Election of Officers

Chairman Hammers called for nominations for Chairman.

Mr. Isaac moved, seconded by Mr. Barker, to nominate Ms. McHugh as Chairman.

Vote: 6-0-0 motion carried

Chairman Hammers then turned the meeting over to the new Chairman. Ms. McHugh then took over as Chairman of the meeting.

Chairman McHugh then called for nominations for Vice Chairman.

Mr. Isaac moved, seconded by Mr. Barker, to nominate Mr. Timpanelli as Vice Chairman.

Vote: 6-0-0 motion carried

Mr. Timpanelli was named Vice Chairman.

Chairman McHugh then called for nominations for Secretary.

Mr. Isaac moved, seconded by Mr. Timpanelli, to nominate Mr. Barker as Secretary.

Vote: 6-0-0 motion carried

Mr. Barker was named Secretary.

Town Treasurer's Report – Anthony Musto

Attorney Musto presented his report. He indicated that the budget estimates are on track. In addition, he added that rates did drop and then leveled off.

Auditor's Report – Therese Keegan

Ms. Keegan presented her report: **Trumbull Recreation Cash Receipts Review Follow-up**. To access this report, use one of the following links:

- <https://www.trumbull-ct.gov/215/Internal-Audit>
- <https://www.trumbull-ct.gov/DocumentCenter/View/3671/2020-01-Trumbull-Recreation-Cash-Receipts-Review-Follow-Up-PDF>

Rules of Procedure; Intra-Departmental Transfer Policy and Proposed Meeting Schedule

There were no changes made to the Rules of Procedure. When questioned, Ms. Pires indicated that the \$1,000 limit on transfers was sufficient. The Proposed Meeting Schedule was amended and is made a part of these minutes (see attached).

Mr. Barker moved, seconded by Ms. Hammers, to approve the Proposed Meeting Schedule as amended (see attached), and the Rules of Procedure and Intra-departmental Transfer Policy, as presented.

FISCAL YEAR 2019-2020 SUPPLEMENTAL APPROPRIATIONS 01-20-01

Mr. Timpanelli moved, seconded by Mr. Isaac, to appropriate \$31,000 from the General Fund – Fund Balance to #01022600- 581888 EMS-Capital Outlay \$31,000 to install security cameras in and outside of the EMS building and ambulance bays.

Ms. Goodman, EMS Chief, indicated that there are no security cameras currently on the property and she feels that it is a serious issue. There are 8 camera from the Police Department that are available to us to use so we can reduce the request by \$4,288.

Mr. Barker moved, seconded by Mr. Isaac, to amend the request, reducing it \$4,288 to \$26,712.

Vote: 6-0-0 motion carried

The Chair called for a vote on the amended amount of \$26,712.

Vote: 6-0-0 motion carried

FISCAL YEAR 2019-2020 SUPPLEMENTAL APPROPRIATIONS 01-20-02

Mr. Timpanelli moved, seconded by Mr. Choi, to appropriate \$8,300 from the General Fund – Fund Balance to #01022600- 581888 EMS-Capital Outlay \$8,300 to purchase a stretcher for the new ambulance (1/5 of \$41,500). Not part of initial ambulance purchase.

Ms. Goodman, EMS Chief, indicated that the cost of a new stretcher was not included when a new ambulance was purchased, so we need to appropriate \$ 8,300 (one-fifth the total cost of \$41,500). We initially thought we could repurpose an existing stretcher; however, it was not possible.

Vote: 6-0-0

FISCAL YEAR 2019-2020 SUPPLEMENTAL APPROPRIATIONS
01-20-03

Mr. Choi moved, seconded by Mr. Isaac, to appropriate \$93,280 from the General Fund – Fund Balance to #01022600- 522202 EMS-Professional Services \$93,280 to cover the cost for EMTs that was inadvertently left out of the budget.

Ms. Goodman, EMS Chief, indicated that an error was made by the interim chief when reviewing the contracts while compiling the budget for EMT services.

Vote: 6-0-2 (abstained: Hammers – Choi)

DISCUSSION ITEMS

- **Budget to Actual expenditures FY 2020**
 - Salaries are where they should be at 50%, unless there was a retirement or a vacancy.
 - Police overtime is in over due to vacancies; however, there is excess in regular salaries to offset. 18/50 applicants are considered viable for the current openings.
 - Workers Compensation is at 63% and there is nothing we can do, since we are still paying on old claims. We did have one large settlement.

- **Budget Schedule for 2020-2021**
 - A draft budget schedule was discussed with the Board members. When it is finalized once the Board of Finance members they have had a chance to review their schedules, it will be posted on the internet and with the Town Clerk.

APPROVAL OF MINUTES – November 14, 2019

Ms. Hammers moved, seconded by Mr. Barker, to approve the minutes of the November 14, 2019 meeting as presented.

Vote: 5-0-1 (abstained: Timpanelli)

ADJOURNMENT

By unanimous consent, the meeting was adjourned at 8:40 p.m.

Respectfully submitted

Phyllis C. Collier, Board of Finance Clerk

TOWN OF TRUMBULL			
STATEMENT OF CHANGES IN FUND BALANCE			
UNAUDITED PROJECTIONS THRU JUNE 30, 2020			
AS OF JANUARY 31, 2020			
			Fund Balance
GENERAL FUND BALANCE JULY 1, 2019 (UNAUDITED)	(536,109)	23574009	23,574,009
SUPPLEMENTAL APPROPRIATIONS			
GENERAL FUND		(550,000)	
SPECIAL AGENCY			
APPROPRIATIONS PENDING		(175,012)	
USE OF SURPLUS			(725,012)
REVENUE OVER (UNDER) BUDGET			11,149
EXPENDITURES PROJECTED UNDER (OVER) BUDGET			
TOTAL UNAUDITED FUND BALANCE AS OF JUNE 30, 2020			22,860,146
FUND BALANCE AS A PERCENTAGE OF CURRENT YEAR'S EXPENDITURES 6/30/2020			13.09%
NOTE: THESE STATEMENTS ARE UNAUDITED AND HAVE BEEN PREPARED FOR MANAGEMENT PURPOSES ONLY			

GENERAL FUND BALANCE PROJECTION DETAIL FOR YEAR ENDING JUNE 30, 2020					
SUPPLEMENTAL APPROPRIATIONS FROM THE GENERAL FUND					
UNAUDITED PROJECTIONS THRU JANUARY 31, 2020					
DATE	AMOUNT	ITEM	REASON	A/C #	
7/11/2019	130,259	Fringe Benefits-Police Pension	Additional funds to pension	01013400-522106	
7/11/2019	369,741	Fringe Benefits-Town Pension	Additional funds to pension	01013400-522107	
8/8/2019	50,000	Parks-Professional services	Architect for Aquatic facilities	01080600-522202	
TOTAL-ALL	550,000				
TC	2/5/2020	26,712	EMS - Capital Outlay	Install security cameras EMS bldg	01022600-581888
TC	2/5/2020	8,300	EMS - Capital Outlay	Stretche rfor new ambulance (1/5)	01022600-581888
TC	2/5/2020	93,000	EMS - Professional services	To cover EMTs	01022600-522202
		128,012			
This request	2/13/2020	47,000	Fire Marshal	To purchase radios	01022800-581888
		47,000			
TOTAL-ALL		725,012			
TOTAL UNAUDITED FUND BALANCE AS OF JUNE 30, 2019					
REVENUE OVER (UNDER) BUDGET			BUDGET	UNAUDITED	CHANGE
			2019-2020	2019-2020	
R-1	PROPERTY TAXES *		163,120,896	163,120,896	-
R-2	EDUCATION PROGRAM GRANTS		625,000	636,149	11,149
R-3	EDUCATION GRANTS OTHER		2,540,838	2,540,838	-
R-4	STATE PROGRAM GRANTS		78,000	78,000	-
R-5	STATE REVENUE OTHER		936,417	936,417	-
R-6	TOWN PERMITS, FEES AND FINES		5,343,300	5,343,300	-
R-7	TOWN REVENUE OTHER		1,193,000	1,193,000	-
R-8	INTER FUND TRANSFERS		860,113	860,113	-
	FUND BALANCE		0	0	-
	TOTAL-REVENUES OVER (UNDER) BUDGET		174,697,564	174,708,713	11,149
NOTE: THESE STATEMENTS ARE UNAUDITED AND HAVE BEEN PREPARED FOR MANAGEMENT PURPOSES ONLY					