Town of Trumbull

CONNECTICUT
www.trumbull-ct.gov

TOWN HALL
Trumbull

TELEPHONE
(203) 452-5000

FINANCE COMMITTEE
AGENDA
SEPTEMBER 28, 2026

Nicole Satin Chairman	Mary Isaac, Vice Chairman
Christine El Eris	Tom Broderick
John Foreman	Richard Wolf
Bill Mecca, Alternate	Tony Scinto, Alternate

NOTICE is hereby given that the Finance Committee of the Trumbull Town Council will hold a meeting with respect to the following proposed resolutions on September 28, 2026, at 7:15 p.m. at the Trumbull Town Hall.

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1 RESOLUTION TC31-68: To consider and act upon a resolution which would appropriate $319,000 from Retained Earnings to Capital Outlay 21100000-581888.

2 RESOLUTION TC31-69: To consider and act upon a resolution which would appropriate $49,000 from the Fund Balance to Professional Services 01010000-522202.

3 RESOLUTION TC31-70: To consider and act upon a resolution which would appropriate $384,100 from the Fund Balance to various accounts.

4 RESOLUTION TC31-71: To consider and act upon a resolution which would appropriate $67,558 from the Fund Balance to various accounts.

5 RESOLUTION TC31-72: To consider and act upon a resolution which would transfer $25,917 from Contingency to various accounts.

RESOLUTIONS

1. RESOLUTION TC31-68: BE IT RESOLVED, That $319,000 is hereby appropriated from Retained Earnings to Capital Outlay 21100000-581888.

2. RESOLUTION TC31-69: BE IT RESOLVED, That $49,000 is hereby appropriated from the Fund Balance to Professional Services 01010000-522202.

3. RESOLUTION TC31-70: BE IT RESOLVED, That $384,100 is hereby appropriated from the Fund Balance to various accounts. (Schedule Attached)

4. RESOLUTION TC31-71: BE IT RESOLVED, That $67,558 is hereby appropriated from the Fund Balance to various accounts. (Schedule Attached)

5. RESOLUTION TC31-72: BE IT RESOLVED, That $25,917 is hereby transferred from Contingency to various accounts. (Schedule Attached)

SCHEDULES

Trumbull Police Department

POLICE DEPT #01022000
FY 2026

SUPPLEMENTAL APPROPRIATIONS - FY ENDING JUNE 30, 2026

FISCAL YEAR _2025-2026	ACCOUNT NUMBER	BALANCE BEFORE SUPPL	AMOUNT OF SUPPL	BALANCE AFTER SUPPL
ITEM # 09-26-04				
FROM: General Fund			(384,100.00)	
TO:				
Salaries - Full Time	01022000-501101	(136,220.11)	136,500.00	279.89
				-
Salaries - Overtime	01022000-501105	(127,956.40)	128,000.00	43.60
				-
Training	01022000-501114	(52,043.95)	52,100.00	56.05
				-
Uniform Allowance	01022000-501888	(13,319.29)	13,500.00	180.71
				-
Ancillary	01022000-522203	(12,976.62)	13,000.00	23.38
Professional Development, In Service	01022000-556603	(16,290.58)	16,500.00	209.42
Vehicle Repair	01022000-567702	(24,303.44)	24,500.00	196.56
		Total:	384,100.00	

TOWN OF TRUMBULL						
SUPPLEMENTAL APPROPRITIONS						
FY 2026						
ITEM						**BALANCE**
#	**ACCOUNT**	**ACCOUNT DESCRIPTION**		**AVAILABLE BUDGE**	**SUPPLEMENT**	**AFTER SUPPL**
09-26-09	**FROM:**					
		FUND BALANCE			(67,558.00)	
	TO:					
	01010000-578801-	NATURE CENTER-MAINTENANCE SV CONTR		(132.00)	132.00	-
	01012800-522203-	TOWN ATTORNEYS-ANCILLARY	(1)	(18,829.37)	18,830.00	0.63
	01013000-522202-	HR-PROFESSIONAL SERVICES	(2)	(19,464.83)	19,465.00	0.17
	01014800-545501-	INLAND/WETLAND-LEGAL NOTICES		(126.00)	126.00	-
	01022600-578801	EMS-SERVICE CONTRACTS	(3)	(7,933.38)	7,934.00	0.62
	01030300-567701	PW-TRANSPORTATION-GAS, OIL & GREASE	(4)	(15,753.00)	15,753.00	-
	01060800-522202-	TCTV-SERVICES & FEES-PROFESSIONAL	(5)	(2,724.81)	2,725.00	0.19
	01-060800-522205-	TCTV-PROGRAM EXPENSES	(5)	(2,592.75)	2,593.00	0.25
						-
					67,558.00	67,558.00
		(1) Additional attorneys expenses, offset by Revenue				
		(2) Professional services for several investigations				
		(3) Pro Care contract to maintain all of our ambulance equip, incrs due to addt;l equip added				
		(4) Rae was locked but there was more usage				
		(5) More programing during the year				

TOWN OF TRUMBULL					
TRANSFER FROM CONTINGENCY					
FY 2026					
ITEM				TRANSFER	**BALANCE**
#	**ACCOUNT**	**ACCOUNT DESCRIPTION**	**AVAILABLE BUDGET**	**CONTINGENCY**	**AFTER SUPPL**
09-26-10	FROM:				
	01013800-501116	CONTINGENCY	454,029.00	(25,917.00)	428,112.00
	01012400-501101-	TREASURER-SALARIES-FT (extra day)??	(122.95)	124.00	1.05
	01013000-501101-	HR-SALARIES-FT	(1,449.65)	1,450.00	0.35
	01050600-501101-	SENIOR-SALARIES-FT	(24,342.33)	24,343.00	0.67
				25,917.00	
		Various personnel upgrades			

TOWN OF TRUMBULL
NOTICE OF MEETING
BOARD OF FINANCE

DATE: September 10, 2026
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)

FY 2026-2027 SUPPLEMENTAL APPROPRIATION

09-26-01	Joseph Imperio Golf Superintendent	From: Retained Earnings To: 21100000-581888 Capital Outlay To cover the addition to the Maintenance Barn. It was approved in FY 26 but not able to star project prior to the close of FY	$ 319,000 $ 319,000

FY 2025-2026 YEAR END TRANSFERS

09-26-02	Joseph Imperio Golf Superintendent	From: See attached TO: See attached To cover various year end shortfall	$ 72,578 $ 72,578

FY 2026-2027 SUPPLEMENTAL APPROPRIATION

09-26-03	Maria Pires Director of Finance	From: Fund Balance To: 01010000-522202 Professional Services To reinstate funds for the BOE operational audit that were not spent last year due to late start.	$ 49,000 $ 49,000

FY 2025-2026 END OF YEAR SUPPLEMENTAL APPROPRIATION

09-26-04	Michael Lombardo, Chief of Police	From: Fund Balance To: Various Accounts-see attached To cover various salary and other year end shortfall	$ 384,100 $ 384,100

FY 2025-2026 END OF YEAR TRANSFERS

09-26-05 Thru 09-26-08	Michael Lombardo, Chief of Police	From: Various-see attached To: Various Accounts-see attached To cover various year end shortfall	$ 96,610 $ 96,610

FY 2025-2026 END OF YEAR SUPPLEMENTAL APPROPRIATION

09-26-09	Maria Pires Director of Finance	From: Fund Balance To: Various Accounts-see attached To cover various year end shortfall	$ 67,558 $ 67,558

FY 2025-2026 END OF YEAR TRANSFER FROM CONTINGENCY

09-26-10	Maria Pires Director of Finance	From 01013800-501116 Contingency To: Various-see attached To cover various personnel upgrades	$ 25,917 $ 25,917

FY 2025-2026 END OF YEAR TRANSFERS

09-26-11 Thru 09-26-15	George Estrada, Director of Public Works	From: Various-see attached To: Various Accounts-see attached To cover various year end shortfall	$ 129,147 $ 129,147

FY 2025-2026 END OF YEAR TRANSFERS

09-26-16	George Estrada, Director of Public Works	From: WPCA-Program Supplies 20100000-534402 To: WPCA-Comm-Legal Notices 20100000-545501 WPCA-Utilities-Heat 20100000-90011 To cover various year end shortfall	$ 2,935 $ 434 $ 2,501

FY 2025-2026 YEAR END TRANSFERS

09-26-17 Thru 09-26-29	Maria Pires Director of Finance	From: See attached TO: See attached To cover various year end shortfall	$297,702 $297,702

FY 2025-2026 YEAR END DIRECTOR'S TRANSFERS

09-26-30 Thru 09-26-42	Maria Pires Director of Finance	From: Various accounts-see attached TO: Various accounts-see attached To cover various year end shortfall	$ 8,817 $ 8,817

FY 2025-2026 YEAR END DIRECTOR'S TRANSFERS

09-26-43 Thru 09-26-63	Maria Pires Director of Finance	From: Various accounts-see attached TO: Various accounts-see attached To cover various year end shortfall	$ 19,831 $ 19,831

DISCUSSION ITEMS

- Year to date budget report - Expenditures FY 2026
- Year to date budget report - Revenues FY 2026
- Year to date budget report - Expenditures FY 2027
- Year to date budget report - Revenues FY 2027
- Fund Balance at 6/30/2026 – to follow

APPROVAL OF MINUTES –July 3, 2026

ADJOURNMENT

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: 10-Sep-26
AGENDA: 09-26-01
AMOUNT: $319,000

(A) APPROPRIATION [x]

FROM: ACCOUNT NAME Retained Earnings $319,000
ACCOUNT NO.

(B) TRANSFER [ ]

TO: ACCOUNT NAME Capital Outlay $319,000

(C) BOND [ ]

ACCOUNT NO. 21100000-581888

(D) SUMMARY OF REQUEST: To cover the addition to the Maintenance Barn.
It was approved in FY26 but not able to start project prior to the close of FY.

(E) REQUESTED BY: Joseph Imperio, Golf Superintendent

(F) SUPPORTING DATA: **See attached**

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

Vicki A. Tesoro

Vicki A. Tesoro, First Selectman

(H) BOARD OF FINANCE ACTION:

1. APPROVED___
2. RECOMMENDED TO TOWN COUNCIL___
3. TABLED___
4. DENIED___
5. OTHER___

8/6/2026

Board of Finance
Town of Trumbull
Trumbull, CT 06611

Re: Transfer of Funds in 2026 Golf Course Budget

Dear Members of the Board of Finance:

The following transfer is requested to the 2026 Golf Course Budget:

From:
GL# 000000 (Retained Earnings) $63,000

To:
GL# 21100000581888 (Capital): $63,000

To transfer unused project funds from retained earnings to Captial, and adjust for our increase in building materials of our new shed to comply with OSHA.

Please call me if you have any questions.

Sincerely,

Joe Gaudiano
Chairman
Golf Commission

C: Maria Pires, Director of Finance

Tashua Knolls Golf Course Commission Meeting

Minutes

Date: June 22, 2026

Time: 7:30 p.m.

Place: Long Hill Room – Town Hall

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VOLUME 41 PAGE 8
2026 JUN
TOWN CLERK AND RECORDS

Members Present: Joe Gaudiano (Chairman), Nathan Moyer (Vice Chair), Peter Caligiure, Tony Ciccaglione, Regina Evans, Mary Ellen Patzuk, Joe Satin, Shelly Dowling

Also Attending: Bobby Brown (Director of Golf), Joe Imperio (Director of Golf Properties.

Mr. Gaudiano called the meeting to order at 7:34 p.m.

Review and Approval of Prior Minutes: The motion was made by Mary Ellen Patzuk and seconded by Tony Ciccaglione to approve the minutes as is. Motion carried unanimously (8-0).

Audience Participation: - None

Director of Golf Properties/Green Committee Chair (Joe Imperio/Shelly Dowling)

- See report attached

Director of Golf (Bobby Brown)

- See report attached

House Committee (Tony Ciccaglione)

- See report attached

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VOLUME____PAGE____
2025 JUN 2 P 4:41
TOWN CLERK
ATT
TOWN RECORD

Concessionaire: Domenick Faustini) - absent

Finance Committee:

No chair at this time. Joe Gaudiano requested a transfer of $63k for fiscal year ended 6/30/207 from Retained Earnings to Capital for maintenance barn to comply with OSHA regulations for storage for our fertilizers and & new equipment. Motion was made by Nate Moyer and seconded by Joe Gaudiano to approve the expenditure. Approved unanimously.

Personnel: Shelly Dowling. We are actively looking to replace our Finance Board member.

Customer Service: Regina Evans noted that the 50th celebration of Tashua Knolls Golf Tournament was canceled at this time due to not enough sign/up participation interest at this time.

Golfer Engagement / Correspondence : Mary Ellen Patzuk reported that we received a thank you letter from Trumbull Elementary Schools Fathers Club for the great organization for their Golf Tournament.

Old Business: none

New Business: none

Adjournment: Motion to adjourn the meeting was made by Peter Caligiure and seconded by Tony Ciccaglione. Motion was carried unanimously at 8:43 p.m.

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VOLUME PAGE
2026 JUN 2 P 4:41
TRUMBULL LAND RECORD
ATTEST
TOWN CLERK

Greens and Grounds Report
June 15, 2026

- Overall, the golf course is in very good condition heading into the summer months. Course has held up well considering the dry conditions we've had. Currently about 5" under the normal rainfall total for this time of year.
- Today, we are venting greens which will help alleviate compaction and improve air flow within the root zone. This is a minimally disruptive practice which helps prepare the greens for the stressful summer months.
- We are currently fully staffed for the season. 5 full-time / 18 seasonal
- Irrigation mainline break on hole number 17 has been repaired and is fully operational. Still a few laterals throughout the course that are off and in need of repair.
- Bunker sand has been delivered, and we will begin adding sand to the greenside bunkers first. Work will begin this week.
- The paving project has been completed, and soil will be added to the edges of the path and behind the curbing.
- The irrigation system design and drawings have been completed. Toro is currently putting together a final material list and project specs. Once finalized, the project will be ready to go out for bid. 5 companies lined up

RECEIVED FOR RECORD
VOLUME ____ PAGE ____
2026 JUN 26 P 4:41
RECORDED
ATTEST
CLERK

RECEIVED FOR RECORD
VOLUME_____PAGE_____
2026 JUN 26 P 4:41

TASHUA KNOLLS GOLF COMMISSION
SPECIAL PROJECTS/HOUSE COMMITTEE
Commission Meeting June 2026

Topics For discussion

0 Solar Project with UI fully approved and inspected. **All Operational. PTO by 6/30/26**

0 **Maintenance Barn bid completed.** Reviewed bids. M&L will be awarded the project by 6/30/26.

O New Boiler in Clubhouse required. Waiting on budget pricing from Main Enterprise**. Received $50K**

O Shed next to Mikulus Center Doors are complete. **Waiting on bids for completion of the sides.**

O Obtained Paving Bid from G.Pic. All Paving Completed for 2026. New budget for 2027.

O NEED the UI plan for High Voltage Cables. Expected by July 15th.

O Working with the Restaurant to change out Storage doors ALL completed.

Respectfully submitted

Anthony Ciccaglione – Head of House Committee, Meetings First Tuesday of every month. 10AM

Tashua Knolls Golf Course

Director of Golf Report
June 2026

Operations Update

- June free round winners: Rich Inzitari (1976) & Chad Rhoades (2026)
- Demand for weekly tee times remains strong and competitive. Golf Course conditions are praised daily

RECEIVED FOR RECORD
VOLUME ____ PAGE ____
2026 JUN 26 P 4:40
TOWN CLERK RECORDS
TRUMBULL CT

Tournaments

- Trumbull Rotary 75 players
- Laborers Local 78 players
- CIAC Girls State Championship 78 players
- June 15th - Knolls Greens maintenance (Greens Venting)
- June 29th - Open play no outing
- Mens Club 1 Day Member/Member 124 players

From: Maria Pires <mpires@trumbull-ct.gov>
Sent: Monday, August 31, 2026 9:46 PM
To: 'Joe Gaudiano' <joe.gaudiano@gmail.com>
Cc: Joseph Imperio <jimperio@trumbull-ct.gov>; Lainie McHugh <lainiemchugh@gmail.com>; Lisa Lobuono <llobuono@trumbull-ct.gov>; Amanda Kopec <akopec@trumbull-ct.gov>
Subject: RE: Maintenance Barn Addition capital funds

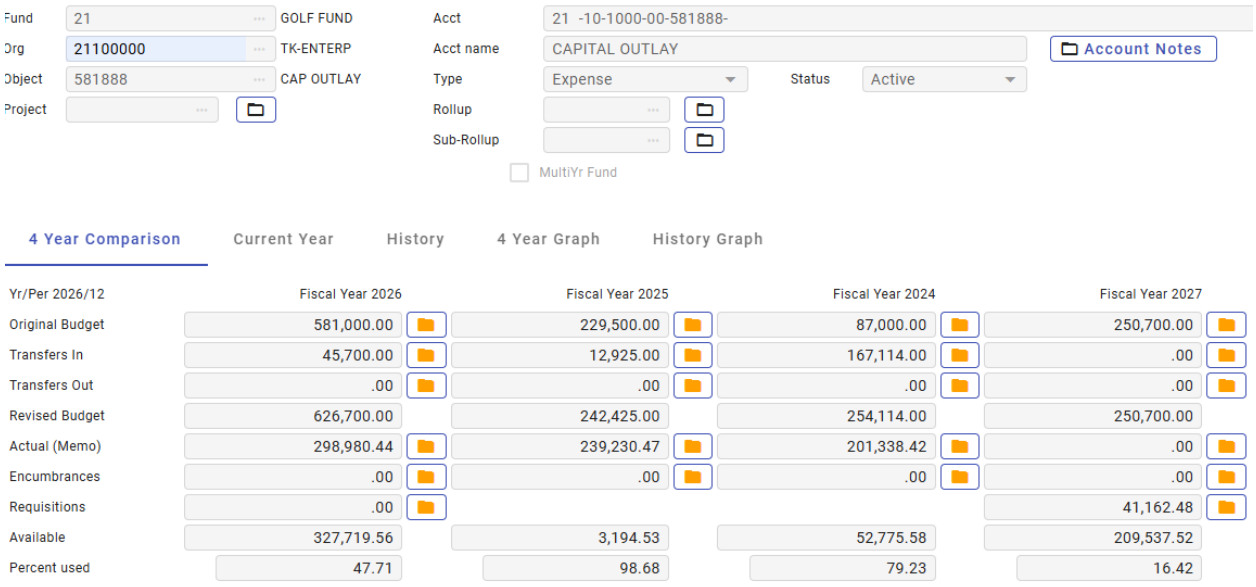
Ok $319k from Retained Earnings to Capital Outlay.

From: Joe Gaudiano <joe.gaudiano@gmail.com>
Sent: Monday, August 31, 2026 2:07 PM
To: Maria Pires <mpires@trumbull-ct.gov>
Cc: Joseph Imperio <jimperio@trumbull-ct.gov>; Lainie McHugh <lainiemchugh@gmail.com>; Lisa Lobuono <llobuono@trumbull-ct.gov>; Amanda Kopec <akopec@trumbull-ct.gov>
Subject: Re: Maintenance Barn Addition capital funds

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Maria-

Please find attached minutes from last weeks commission meeting. It was agreed to approve $319,000 for the maintenance barn. Can you please add us to the next BoF meeting for the transfer?



Fund	21 GOLF FUND	Acct	21 -10-1000-00-581888-		
Org	21100000 TK-ENTERP	Acct name	CAPITAL OUTLAY	Account Notes	
Object	581888 CAP OUTLAY	Type	Expense	Status	Active
Project		Rollup			
		Sub-Rollup			
		MultiYr Fund			

4 Year Comparison | Current Year | History | 4 Year Graph | History Graph

Yr/Per 2026/12	Fiscal Year 2026	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2027
Original Budget	581,000.00	229,500.00	87,000.00	250,700.00
Transfers In	45,700.00	12,925.00	167,114.00	.00
Transfers Out	.00	.00	.00	.00
Revised Budget	626,700.00	242,425.00	254,114.00	250,700.00
Actual (Memo)	298,980.44	239,230.47	201,338.42	.00
Encumbrances	.00	.00	.00	.00
Requisitions	.00			41,162.48
Available	327,719.56	3,194.53	52,775.58	209,537.52
Percent used	47.71	98.68	79.23	16.42

Hi Maria,

To answer your questions regarding the procurement process, we went out to bid and awarded it earlier this year. I have attached the plans from Antozzi, but I cannot locate the bid award on the town website. Joe Imperio has it on his laptop and will forward it to you on Monday.

Here is the background on the project financing:

- FY 2026: We budgeted $250,000 for this project. These funds were not used because we went out to bid toward the end of the fiscal year.
- May 2026: The bid was awarded for $293,000 due to rising material costs.
- June 2026: At the Commission meeting on June 22, a vote passed to transfer $63,000 from retained earnings to cover the additional costs (minutes attached), the additional $20,000 was for contingencies.
- August 2026: The winning bidder commenced construction.

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: 10-Sep-26
AGENDA: 09-26-03
AMOUNT: $49,000

(A) APPROPRIATION [x]

(B) TRANSFER [ ]

(C) BOND [ ]

FROM: ACCOUNT NAME Fund Balance $49,000
ACCOUNT NO.

TO: ACCOUNT NAME Professional Services $49,000
ACCOUNT NO. 01010000-522202

(D) SUMMARY OF REQUEST: To reinstate funds for the BOE operational audit that were not spent last year due to late start.

(E) REQUESTED BY: Maria Pires, Director of Finance

(F) SUPPORTING DATA: **See attached**

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

Vicki A. Tesoro

Vicki A. Tesoro, First Selectman

(H) BOARD OF FINANCE ACTION:

1. APPROVED___
2. RECOMMENDED TO TOWN COUNCIL___
3. TABLED___
4. DENIED___
5. OTHER___

CliftonLarsonAllen LLP
https://www.claconnect.com

June 12, 2026

Outsourcing - Business Risk Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated June 12, 2026, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and Town of Trumbull and Trumbull Board of Education ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity.

We will perform the engagement in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants. We will not perform management functions, make management decisions, or act or appear to act in a capacity equivalent to that of an employee. However, we will provide advice and recommendations to assist you in performing its functions and making its decisions.

Board of Education (BOE) Operational Audit Assessment

Objective
The operational audit and assessment services are specific to the functions and process areas described below in the Objectives and Scope section. We will assist you with the following:

- Compliance Review - Review and analyze the Town Charter, applicable ordinances, and relevant State Statutes as they relate to the Board of Education (BOE) to determine compliance with all applicable regulations.
- Policies, Procedures and Controls - Review and evaluate the BOE's accounting policies and procedures to identify current budgetary practices and internal financial controls. Provide recommendations for improvements and best practices, specifically in the following areas
    - Procurement
    - Payroll and Accounts Payable
    - Financial Reporting
    - Budget Process (including amendments and transfers)
    - Journal Entries
- Expenditure and Records Examination
- Budget analysis for September 17, 2020 through June 30, 25 (sample testing)

Approach

Our approach emphasizes active involvement by management throughout the process. The consulting engagement will be performed with the following components:

Functional Area and Process	Detailed Coverage of Functional Area and Process
Engagement Planning and Kickoff	CLA will lead a kickoff call/meeting with all relevant staff and project stakeholders to ground the group in the purpose, approach, parameters, and next steps. Our kickoff call with include the following: •Confirm overall project scope •Confirm our understanding of the Town of Trumbull's expectations including: o Methodology and approach oRoles and responsibilities oCommunication protocols o Detailed project plan, timelines and milestones o Identify key stakeholders to interview, interview schedule, and approach oResources and logistical arrangements oStrategies to mitigate disruption to School District's day-to-day operations •Confirm the list of individuals to interview during the engagement •Confirm the communication protocols required for the weekly status updates to the First Selectman, Business Manager at the BOE and the Town's Director of Finance •Developing a memorandum to personnel apprising them of the project goals and objectives along with interview questions

Document Request and Review	CLA will request and review relevant documentation within the scope of work. Documents requested include: •Organizational Chart (particularly, for the Business Office) •Town Charter and applicable ordinances •State statutes related to the Trumbull Board of Education (BOE) •List and documents of all BOE accounting policies\procedures and protocols • Any documented step-by-step procedures or manuals that outline the Procurement, Accounts Payable, and other key financial controls within the BOE •Vendor onboarding checklists including a list of personnel that can add or modify vendors in the technology system • Listing of software systems used to manage the financial operations of the BOE along with any ancillary interfaces (if applicable) •Detailed financial reports (budget vs. actual) from September 17, 2020, to June 30, 2025. This includes accounts from the BOE general fund, Lunch program and Special Revenue Funds •Previous financial internal controls risk assessments, internal controls assessments, and/or audit reports (if available) •Other information as deemed appropriate at the kickoff call

Interviews and Walkthroughs of Current Financial Processes	Two CLA consultants will conduct individual/small group interviews and process walkthroughs with relevant members of staff across the BOE's Business Office including Finance, Procurement, Payroll and Human Resources. We will spend approximately 1-1.5 hours for each interview. Examples of areas of discussion and topics we will seek to understand include: •Review of the current controls in use for purchasing, accounts payable and/or P-Card processes (including acceptable use and account reconciliation) •Review the current budgetary practices and internal financial controls within the Business Office •Review the transfer protocols along with policies and procedures within the BOE •Identify bottlenecks or challenges with current process(es) • Time requirements and/or constraints related to procurement, accounts payable, credit card, and/or P-Card processes •Review the BOE's records and financial reports to determine whether total expenditures remained within the appropriations of the final adopted budgets from September 17, 2020, to June 30, 2025. oAccounts to be reviewed will include the BOE general fund, Lunch program and Special Revenue Funds As part of these discussions, our team will also review the systems currently used to support each process, the setup and structure of each system, and opportunities to improve system utilization, automation, etc.
Develop Test Plans	Once the walk-throughs and interviews have been performed for the above areas, CLA will develop a test plan/program. The test plan will identify: •The populations of the various transactions to be tested • Sample selections of transactions to be tested • Other related information necessary to confirm transactions have been submitted and approved

Perform Tests of Transactions and Compliance Assessment	Based on the test plan/program, CLA will formally test the randomly selected transactions from September 17, 2020, to June 30, 2025, for the General Fund, Lunch program and Special Revenue Funds. This information will help to determine if the various transactions meet the compliance standards identified upfront (including local, state, and federal regulations). If CLA finds any exceptions, we will reach out to the internal staff to identify any mitigating circumstances and/or ancillary documentation that might impact our findings/test results. In addition, CLA will perform accounting procedures as necessary to assess the accuracy of budgeted expenditures, appropriations and transfers, and actual expenditures from September 17, 2020, to June 30, 2025.
Draft Report of Findings and Recommendations	Our team will draft a report summarizing the scope, objectives, approach, industry best practices and overall conclusion and findings of this project. This includes: •A detailed assessment of compliance with the Town Charter, procurement policies, budgetary practices, and internal controls •The report will describe in detail any identified internal control deficiencies or material weaknesses, irregularities, abuse, instances of noncompliance, and remediation recommendations relative to each finding. CLA's experience financial operations and internal controls assessments allows us to craft recommendations based on best practices, that are both practical and effective for Trumbull.

Review with the Town and BOE; Gather Feedback	The CLA team will hold an initial review meeting with the First Selectman and Superintendent, to review our initial findings and recommendations within the draft report. During this conversation, CLA will seek to: • Gain feedback and affirmation of our observations, findings and tests performed • Ask Management to provide comments on our findings/recommendations • Understand the client's priorities re: recommendations • Identify a relevant timeline for implementing changes (if applicable)
Deliver Final Report; Conclude Engagement	CLA will incorporate appropriate feedback or changes from the initial report review meeting, as well as any obtained management comments, to complete our comprehensive report. The CLA team will meet with Board of Education, Board of Finance and the Town Council, as requested to present the updated report, make any further adjustments, and issue the final report to the Town of Trumbull.

Scope of services

Because our engagement will not constitute an examination made in accordance with attestation standards established by the American Institute of Certified Public Accountants or an audit made in accordance with auditing standards generally accepted in the United States of America, we will not express an opinion or any other form of assurance on any of the items described in the Objective and Approach section, on the financial statements of the entity taken as a whole, or on compliance with laws and regulations.

Client information requirements

You agree to be solely responsible for the accuracy, completeness, and reliability of all of your data and information that you provide CLA for our engagement. You also agree to provide CLA with all necessary information on or before the requested due date to allow CLA to adhere to the project schedule. A list of information we expect to need and the dates required will be provided in a separate communication.

The Board of Education agrees it is solely responsible for the accuracy, completeness, and reliability of all of the entity's data and information that it provides CLA for our engagement. The Board of Education agrees it will provide any requested information on or before the date we commence performance of the services.

Management responsibilities

Management is responsible for identifying applicable laws and regulations and ensuring the entity complies with them. Management is responsible for taking timely and appropriate steps to address any compliance concerns, noncompliance, or recommendations that we may identify. Management is responsible for the design, implementation, and maintenance of effective internal control over financial reporting and over

compliance, including evaluating and monitoring ongoing activities, (1) relevant to the preparation and fair presentation of financial statements that are free from material misstatement, (2) to prevent and detect fraud, and (3) to verify that the entity complies with applicable laws and regulations.

Our services are not intended to benefit or influence any person or entity other than the Town and Board of Education and, accordingly, no other person or entity can legally rely on it.

CLA's relationship with you shall be solely that of an independent contractor and nothing in the MSA or a SOW shall be construed to create or imply any relationship of employment, agency, partnership, or any relationship other than an independent contractor.

Deliverables
We will maintain ongoing communication with the liaison assigned to work closely with CLA and will meet with management leaders, as requested, regarding the status of our progress throughout this engagement. We will document the results of the engagement in a formal report to management and those charged with governance summarizing the procedures performed, the results of those procedures, and any recommendations that we may have.

If for any reason we are unable to complete the engagement, we will not issue a report as a result of the engagement.

Timing
This SOW shall become effective as of the date signed by Town of Trumbull and continue through completion of services as described in the Objective and Approach section. We will start performing our services based on a mutually agreeable schedule to be determined upon contract acceptance.

Fees
Our professional fee is $47,000.00. We will also bill for travel expenses (mileage) plus a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

In the event CLA's services are terminated for whatever reason during the project, the entity will promptly compensate CLA for all professional services rendered and related fees and out-of-pocket expenditures through the date of termination.

Employee Hire Fee
You acknowledge that the personnel provided by CLA under this Agreement possess unique skills and knowledge acquired through their work with CLA. Should you directly or indirectly hire or engage any CLA employee, whether as an employee, contractor or consultant, who has been involved in providing services under this Agreement within the preceding 12 months, you agree to pay CLA a Placement Fee. The Placement Fee shall be calculated as the greater of 30% of either 1) the CLA's employee's annual salary upon separation from CLA or 2) the individual's annual salary, bonuses and any other form of

remuneration as offered by you.

The fee shall be due and payable within 30 days of the employee's commencement of work with you.

The Employee Hire Fee Provision shall not apply where the employee independently applies to a publicly advertised position or if the employee has not provided services to you within the last 12 months prior to their employment.

Failure to comply with this provision shall entitle CLA to seek legal remedies, including but not limited to injunctive relief and recovery of legal costs incurred in enforcing this clause.

Indemnity
For the services described in this SOW, you agree to indemnify and hold harmless CLA, its successors and affiliates, officers, employees, and agents from any claims brought or asserted by any other person, third party, or governmental body for any loss, damages, liabilities, remedies, or cause of action, and from any reasonable expenses incurred in defending against any such claims or actions (including attorney fees) arising from or relating to the services performed by any CLA party.

Legal Compliance
The Board of Education agrees to assume sole responsibility for full compliance with all applicable federal and state laws, rules or regulations, and reporting obligations that apply to the entity or the entity's business, including the accuracy and lawfulness of any reports the entity submits to any government regulator, authority, agency, or entity. The Board of Education also agrees to be solely responsible for providing legally sufficient substantiation, evidence, or support for any reports or information supplied by the Board of Education to any governmental or regulatory body, or for any insurance reimbursement in the event that the Board of Education is requested to do so by any lawful authority. CLA, its successors, affiliates, officers, and employees do not assume or undertake any duty to perform or to be responsible in any way for any such duties, requirements, or obligations.

Other
This agreement will remain in effect until it is terminated by either party on thirty (30) days written notice, with or without cause. In the event of termination, the terms of this agreement shall survive and remain in effect.

Termination of SOW
Either party (you or CLA) may terminate this particular SOW at any time by giving 30 days written notice to the other party. Upon termination of this particular SOW, the provisions of this SOW and the existing MSA shall continue to apply to all services rendered prior to termination.

Agreement
We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

CLA

CLA



Brian Pye, Principal

SIGNED 6/19/2026, 12:39:13 PM EDT

Client

Town of Trumbull



Maria Pires, Director of Finance

SIGNED 6/23/2026, 9:56:05 AM EDT

Town of Trumbull

SIGN:

Maria Pires, Director of Finance

DATE:

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: 10-Sep-26
AGENDA: 09-26-04
AMOUNT: $384,100

(A) APPROPRIATION [x]

FROM: ACCOUNT NAME Fund Balance $384,100
ACCOUNT NO.

(B) TRANSFER [ ]

TO: ACCOUNT NAME Various Accounts $384,100
See Attached

(C) BOND [ ]

ACCOUNT NO.

(D) SUMMARY OF REQUEST: To cover various salary and other year end shortfall

(E) REQUESTED BY: Michael Lombardo, Chief of Police

(F) SUPPORTING DATA: **See attached**

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

Vicki A. Tesoro

Vicki A. Tesoro, First Selectman

(H) BOARD OF FINANCE ACTION:

1. APPROVED___
2. RECOMMENDED TO TOWN COUNCIL___
3. TABLED___
4. DENIED___
5. OTHER___

POLICE DEPT
#01022000
FY 2026

SUPPLEMENTAL APPROPRIATIONS - FY ENDING JUNE 30, 2026

FISCAL YEAR _2025-2026	ACCOUNT NUMBER	BALANCE BEFORE SUPPL	AMOUNT OF SUPPL	BALANCE AFTER SUPPL
ITEM # 09-26-04				
FROM: General Fund			(384,100.00)	
TO:				
Salaries - Full Time	01022000-501101	(136,220.11)	136,500.00	279.89
				-
Salaries - Overtime	01022000-501105	(127,956.40)	128,000.00	43.60
				-
Training	01022000-501114	(52,043.95)	52,100.00	56.05
				-
Uniform Allowance	01022000-501888	(13,319.29)	13,500.00	180.71
				-
Ancillary	01022000-522203	(12,976.62)	13,000.00	23.38
Professional Development, In Service	01022000-556603	(16,290.58)	16,500.00	209.42
Vehicle Repair	01022000-567702	(24,303.44)	24,500.00	196.56
		Total:	384,100.00	

PD Supplemental Requests FY 2026

The police department is requesting supplemental appropriations for seven accounts in the 2025-2026 fiscal year. The overages in six of those seven accounts is primarily due to additional personnel who have been hired but were not fully funded in the department budget.

The PD budget for FY 2026 included nine (9) vacant officer positions which were funded for only one-quarter of the year. However, the department was able to hire seven (7) of those positions, which incurred not only the salary impact, but all the related needs for Selections/ testing, training, uniforms, and overtime.

The Vehicle Repair account was affected by the long-term absence of the department mechanic, which necessitated outsourcing some repair work. In addition, the newer Dodge and Chevrolet fleet vehicles have increased maintenance costs for brakes and synthetic oil requirements.

Trumbull Police Department
Personnel Count

		Patrol				Support			Admin Services					Detectives			Not Available						Retired		Totals	
		Captain	Lieutenant	Sergeant	Officers	Traffic	K9	SRO	Exec- Chiefs	Captain	Prof Stnds	Services	Records	Lieutenant	Sergeants	Detectives	Sick-Injured	Suspended	Maternity	Military	Acad- FTO	Resigned	Retired	Ofc Total	Avail Total
2025	Jan	1	3	5	35	0	1	2	2	1	1	2	2	2	1	7	3	1	1	0	3	0	0	73	65
	Feb	1	3	5	34	0	1	2	2	1	1	2	1	2	1	7	6	1	1	0	2	0	0	73	63
	Mar	1	3	5	33	0	1	2	2	1	1	2	1	2	1	7	6	2	1	0	2	0	0	73	62
	Apr	1	3	5	31	0	1	2	2	1	2	2	1	1	1	7	6	2	1	0	5	0	1	74	60
	May	1	3	5	34	0	1	2	2	1	2	2	2	1	1	7	3	1	1	1	5	0	0	75	64
	Jun	1	3	5	35	0	1	2	2	1	2	2	2	1	1	7	3	1	1	0	8	0	0	78	65
	Jul	1	3	5	36	0	1	2	2	1	2	2	2	1	1	7	3	1	1	0	8	0	0	79	66
	Aug	1	3	5	36	0	1	2	2	1	2	2	2	1	1	7	2	1	1	0	8	1	0	78	66
	Sep	1	3	5	35	0	1	2	2	1	2	2	2	1	1	6	3	1	2	0	8	0	0	78	64
	Oct	1	3	6	35	0	1	2	2	1	2	2	2	1	1	6	2	0	2	0	9	0	1	78	65
	Nov	1	3	6	38	0	1	2	2	1	2	2	2	1	1	6	0	0	2	0	8	0	0	78	68
	Dec	1	3	6	36	0	1	2	2	1	2	2	2	1	1	6	1	1	2	0	8	0	0	78	66
2026	Jan	1	3	6	38	0	1	2	2	1	2	2	2	1	1	6	0	1	1	0	10	0	0	80	68
	Feb	1	3	6	39	1	1	2	2	1	2	2	2	1	1	6	1	1	1	0	7	0	0	80	70
	Mar	1	3	6	39	1	1	2	2	1	2	2	2	1	1	5	1	1	1	0	6	1	1	78	69
	Apr	1	3	5	35	2	1	2	2	1	2	2	2	1	1	5	3	1	1	1	6	1	0	77	65
	May	1	3	4	37	2	1	2	2	1	2	2	2	1	1	5	2	1	1	1	6	0	0	77	66
	Jun	1	3	5	38	2	1	2	2	1	2	2	2	1	1	6	1	1	1	1	4	0	0	77	69
	Jul	1	2	5	39	2	1	2	2	1	2	2	1	1	1	7	2	1	0	1	4	0	1	78	70
	Aug	1	2	5	36	2	1	3	2	1	2	2	1	1	1	7	2	1	1	3	5	0	0	79	67
	Sep																								
	Oct																								
	Nov																								
	Dec																								

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: 10-Sep-26
AGENDA: 09-26-09
AMOUNT: $67,558

(A) APPROPRIATION [x] FROM: ACCOUNT NAME Fund Balance $67,558
ACCOUNT NO.

(B) TRANSFER [ ]
TO: ACCOUNT NAME Various Accounts $67,558
See Attached

(C) BOND [ ] ACCOUNT NO.

(D) SUMMARY OF REQUEST: To cover various year end shortfall

(E) REQUESTED BY: Maria Pires, Director of Finance

(F) SUPPORTING DATA: **See attached**

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

Vicki A. Tesoro

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						
SUPPLEMENTAL APPROPRITIONS						
FY 2026						
ITEM						**BALANCE**
#	**ACCOUNT**	**ACCOUNT DESCRIPTION**		**AVAILABLE BUDGE**	**SUPPLEMENTS**	**AFTER SUPPL**
09-26-09	**FROM:**					
		FUND BALANCE			(67,558.00)	
	TO:					
	01010000-578801-	NATURE CENTER-MAINTENANCE SV CONTR		(132.00)	132.00	-
	01012800-522203-	TOWN ATTORNEYS-ANCILLARY	(1)	(18,829.37)	18,830.00	0.63
	01013000-522202-	HR-PROFESSIONAL SERVICES	(2)	(19,464.83)	19,465.00	0.17
	01014800-545501-	INLAND/WETLAND-LEGAL NOTICES		(126.00)	126.00	-
	01022600-578801	EMS-SERVICE CONTRACTS	(3)	(7,933.38)	7,934.00	0.62
	01030300-567701	PW-TRANSPORTATION-GAS, OIL & GREASE	(4)	(15,753.00)	15,753.00	-
	01060800-522202-	TCTV-SERVICES & FEES-PROFESSIONAL	(5)	(2,724.81)	2,725.00	0.19
	01-060800-522205-	TCTV-PROGRAM EXPENSES	(5)	(2,592.75)	2,593.00	0.25
						-
					67,558.00	67,558.00
		(1)Additional attorneys expenses, offset by Revenue				
		(2)Professional services for several investigations				
		(3) Pro Care contract to maintain all of our ambulance equip, incrs due to addt;l equip added				
		(4) Rae was locked but there was more usage				
		(5) More programing during the year				

Town of Trumbull
Connecticut

Thomas McCarthy
Director of Human Resources
CIVIL SERVICE DEPARTMENT
HUMAN RESOURCES
203-452-5040
FAX: 203-452-3856

TOWN HALL
5866 MAIN STREET
TRUMBULL, CT 06611

8/26/26

Maria Pires
Finance Director
Town of Trumbull

The Human Resources Office is requesting a budgetary supplemental of $19,465 for the 25 / 26 budget. This past year there was an additional need for legal and investigative services for the Town.

Thank you.

Thomas McCarthy
Director of HR
Town of Trumbull

Trumbull EMS

To: Maria Pires

From: Colin Bassett

cc: Vicki Tesoro

Date: August 31, 2026

Re: Supplemental Appropriation

Maria,

I am requesting a supplemental appropriation of $9,825.38 from the General Fund to EMS Maintenance /Repair Service Contract account 01022600-578801 to close out FY26 and pay the for the Stryker ProCare service contract that covers much of the durable medical equipment used by Trumbull EMS.

A ProCare service contract for Stryker products (Powerloads, stretchers, Lucas devices, Stair Chairs, and Cardiac Monitors) is essential for Emergency Medical operations, from both a risk management/patient safety aspect as well as a financial aspect. With the contract, it assures that preventative maintenance is performed and replacement parts that are part of the contract are provided without having to pay out of pocket replacement costs or hourly rates for service calls.

They initial budgeted amount in FY 26 was $16,167.60. Additional equipment was added to the EMS durable medical equipment inventory (4 LP35 cardiac monitors, 2 Lucas 3 Chest Compression devices) leading to the increase in the ProCare service contract to a total of $28,094.06.

A ProCare service contract is essential to EMS operations. Should you have any questions or further clarification, please do not hesitate to reach out.

Thank you for your consideration,

Colin Bassett
Chief of EMS
Town of Trumbull

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: 10-Sep-26
AGENDA: 09-26-10
AMOUNT: $25,917

(A) APPROPRIATION [ ]	FROM:	ACCOUNT NAME	Contingency	$25,917
		ACCOUNT NO.	01013800-501116	
(B) TRANSFER [x]				
	TO:	ACCOUNT NAME	Various - see attached	$25,917
(C) BOND [ ]		ACCOUNT NO.		

(D) SUMMARY OF REQUEST: To cover various personnel upgrades

(E) REQUESTED BY: Maria Pires, Director of Finance

(F) SUPPORTING DATA: **See attached**

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

Vicki A. Tesoro

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					
TRANSFER FROM CONTINGENCY					
FY 2026					
ITEM				TRANSFER	**BALANCE**
#	**ACCOUNT**	**ACCOUNT DESCRIPTION**	**AVAILABLE BUDGET**	**CONTINGENCY**	**AFTER SUPPL**
09-26-10	FROM:				
	01013800-501116	CONTINGENCY	454,029.00	(25,917.00)	428,112.00
	01012400-501101-	TREASURER-SALARIES-FT (extra day)??	(122.95)	124.00	1.05
	01013000-501101-	HR-SALARIES-FT	(1,449.65)	1,450.00	0.35
	01050600-501101-	SENIOR-SALARIES-FT	(24,342.33)	24,343.00	0.67
				25,917.00	
		Various personnel upgrades			

BOARD OF FINANCE

Town Hall
5866 Main Street
Trumbull, Connecticut 06611

BOARD OF FINANCE MEETING
Unapproved Minutes
September 10. 2026

CALL TO ORDER

Chairman Lainie McHugh called the meeting to order at 7:10 p.m. in the Council Chambers. All joined in the Pledge of Allegiance followed by a moment of silence.

ATTENDANCE

Present	**Absent**
Lainie McHugh, Chairman	Massimo Mallozzi
David Galla	David Pia
Paul Timpanelli	
Michael Colohan	
Nathan Tinker (Alternate)	
Christopher DeCruze (Alternate)	
Vincent DeGennaro (Alternate)	

Also Present
Maria Pires; Director of Finance; Kathy McGannon; Chief Administrative Officer, Vicki Tesoro; First Selectman, Tom McCarthy; Director of Labor Relations, Michael Lombardo; Chief of Police, Glenn Byrnes; Assistant Chief of Police, Joseph Imperio; Golf Superintendent

The Chairman noted that Christopher DeCruze would be voting for David Pia and Vincent DeGennaro would be voting for Massimo Mallozzi

PUBLIC COMMENT

There was no public comment.

TOWN TREASURER'S REPORT – Anthony Musto

Mr. Musto was not present at the meeting. If there are any questions, please contact him.

Motion to add to agenda 09-26-64 Transfer for the Engineering Department
Mr. Galla moved, seconded by Mr. DeGennaro to add the following item to the Agenda:

09-26-64 FY 2025-2026 YEAR END TRANSFER in the amount of $19,326

Vote: 6-0-0

09-26-01 FY 2026-2027 SUPPLEMENTAL APPROPRIATION
Mr. Galla moved, seconded by Mr. DeGennaro to appropriate $319,000 from Retained Earnings to Capital Outlay #21100000-581888 to cover the addition to the Maintenance Barn. It was approved in FY26 but the project was unable to start prior to close of the fiscal year.
Mr. Galla confirmed with Mr. Imperio that this amount was from their own funds and this was not an extra cost. The project should be completed by the end of November.
Unanimous consent

Vote: 6-0-0

09-26-02 FY 2025-2026 YEAR END TRANSFERS
Mr. Galla moved, seconded by Mr. DeGennaro to transfer $72,578. See attached schedule for various accounts listed for Tashua Knolls Golf Course.
Mr. Imperio noted they had a faulty water meter which was an extra cost along with overtime due to not having a superintendent for most of the year.

Vote: 6-0-0

Vicki Tesoro arrived 7:14 pm

09-26-03 FY 2026-2027 SUPPLEMENTAL APPROPRIATION
Mr. Galla moved, seconded by Mr. Timpanelli to reinstate funds for the Board of Education operational audit in the amount of $49,000 from Fund Balance to Professional services #01010000-522202. This was due to a late start of the audit.
Unanimous consent

Vote: 6-0-0

09-26-04 – FY 2025-2026 END OF YEAR SUPPLEMENTAL APPROPRIATION
Mr. Galla moved, Mr. Timpanelli seconded to appropriate $384,100 from the Fund Balance to various accounts listed in the schedule to cover various salaries and other year end shortfall for the Police Department.
Mr. Timpanelli asked for an item by item review for more information on the transfers. Mr. Lombardo explained that there were 9 vacancies and they took on 7 recruits before the fiscal year even started. The department also had some retirements and resignations which totaled just over $70,000 for unexpected payouts. Mr. Lombardo explained that new hires can't work alone and this causes higher costs for salaries as well. This, along with certifications, fees for the training academy, uniform costs, exams and training courses

also add to costs. Mr. Lombardo noted that a new hire after their first year could total up to $100,000. Patrol overtime is always a big contributor as well.

Unanimous consent on Chief Lombardo's request.

Vote: 6-0-0

09-26-05 through 09-26-08 FY 2025-2026 END OF YEAR TRANSFERS
Mr. Galla moved, seconded by Mr. DeGennaro to transfer $96,610 to various accounts to cover year end shortfall. See attached schedule for the list.
Unanimous consent

Vote: 6-0-0

09-26-09 FY 2025-2026 END OF YEAR SUPPLEMENTAL APPROPRIATION
Mr. Galla moved, seconded by Mr. Timpanelli to appropriate $67,558 to be moved from the Fund Balance to various accounts to cover year end shortfall. See attached schedule for the list.
Ms. Pires explained the line items which included additional equipment and the rise in transportation prices. There were also additional costs for attorney fees and legal services.
Unanimous consent TAKE EXPLANATION FROM THE SCHEDULE FOR THE 4 LARGE ITEMS, TOWN ATTORNEY, EMS, HR, TRANSP GAS, OIL

Vote: 6-0-0

09-26-10 FY 2025-2026 END OF YEAR TRANSFER FROM CONTINGENCY
Mr. Galla moved, seconded by Mr. DeGennaro, to transfer $25,917 from Contingency to various accounts to cover various personal upgrades.
Ms. Pires asked to make an amendment reducing the total to $9,645 from $25,917.
Permission to amend – Mr. Timpanelli moved, seconded by Mr. DeCruze.
Unanimous consent – for all changes – the amendment and the year end transfer.

Vote: 6-0-0

09-26-11 through 09-26-15 FY 2025-2026 END OF YEAR TRANSFERS
Mr. Galla moved, seconded by Mr. Timpanelli to transfer $129,147 to cover various year end shortfall. See attached schedule for various accounts listed related to the Department of Public Works.
Unanimous Consent

Vote: 6-0-0

09-26-16 FY 2025-2026 END OF YEAR TRANSFERS

Mr. Galla moved, seconded by Mr. Timpanelli to transfer $2,935 total to be moved from WPCA Program supplies #20100000-534402, $434 to Comm-Legal Notices #20100000-545501and $2,501 to Utilities-Heat #20100000-590011.

Unanimous consent on the transfer along with adding the number 5 to the account number

Vote: 6-0-0

09-26-17 through 09-26-29 FY 2025-2026 YEAR END TRANSFERS

Mr. Galla moved, seconded by Mr. Timpanelli to transfer $297,702 to cover various year end shortfall. See attached schedule for the various accounts.
Unanimous consent

Vote: 6-0-0

09-26-30 through 09-26-42 FY 2025-2026 YEAR END DIRECTOR'S TRANSFERS

Mr. Galla moved, seconded by Mr. DeGennaro to transfer $8,817 to cover various year end shortfall. See attached schedule for the various accounts listed.
Unanimous consent

Vote: 6-0-0

09-26-43 through 09-26-63 FY 2025-2026 YEAR END DIRECTOR'S TRANSFERS

Mr. Galla moved, seconded by Mr. Timpanelli to transfer $19,831 to cover various year end shortfall. See attached schedule for the various accounts listed.
Unanimous consent

Vote: 6-0-0

09-26-64 TRANSFER FOR THE ENGINEERING DEPARTMENT

Mr. Galla moved, seconded by Mr. Timpanelli to transfer $19,326, From Services and Fees – Professional #01030500-522202 for $8,278, Services & Fees Contractual #01030500-522204 for $7,106 and Program Supplies #01030500-534402 for $3,942 to Full Time Salaries #01030500-501101 for $19,325 and Ancillary #01030500-522203 for $1.
Unanimous consent

Vote: 6-0-0

Ms. Pires confirms this should end the FY transfers etc.

DISCUSSION ITEMS

Ms. Pires noted that for all of the following nothing seemed out of the ordinary.

- Year to date budget report - Expenditures FY 2026

- Year to date budget report - Revenues FY 2026
- Year to date budget report - Expenditures FY 2027
- Year to date budget report - Revenues FY 2027
- Fund Balance at 6/30/2026 – Ms. Pires noted that this report would be presented at the next meeting scheduled for October.

APPROVAL OF MINUTES – JULY 9, 2026

Motion to accept July's minutes – Mr. DeCruze moved, seconded by Mr. Galla.
It was also noted that the minutes were from July 9, not July 3 as it appeared in the agenda.

Vote: 5-0-1
Mr. DeCruze abstained as he was not present for the July meeting.

It was noted that a resident by the name of Steven Milosevich sent in a letter of concern pertaining to the rising cost of property taxes and to please see that letter in the packet that everyone received.

ADJOURMENT

By unanimous consent the meeting was adjourned at 7:52 p.m.

Respectfully submitted,

Amanda Kopec
Amanda Kopec – Board of Finance – Clerk

YEAR END TRANSFERS						
TAHUS KNOLLS GOLF COURSE						
FY 2026						
ITEM						BALANCE
#	ORG	OBJ	ACCOUNT DESCRIPTION	AVAILABLE BUDGET	TRANSFERS	AFTER TRNSFR
09-26-02	TASHUA KNOLLS GOLF COURSE					
	FROM:					
	21100000	501101	SAL-FT/PER	20,465.65	(20,465.00)	0.65
	21100000	501103	SAL-SEASON	19,418.26	(19,418.00)	0.26
	21100000	522204	SVS-CONTRC	768.99		768.99
	21100000	522205	PROG EXP	1,046.51		1,046.51
	21100000	590011	UTIL-HEAT	2,403.04	(2,403.00)	0.04
	21100000	590012	UTIL-ELECT	20,313.03	(20,313.00)	0.03
	21100000	590014	UTIL-PHONE	1,711.25	(1,711.00)	0.25
	21100000	597888	PRINC-BOND	30,332.00	(8,268.00)	22,064.00
				96,458.73	(72,578.00)	23,880.73
	TO:					
	21100000	501102	SAL-PT/PER	(360.00)	360.00	-
	21100000	501105	SAL-OVRTIM	(8,244.23)	8,245.00	0.77
	21100000	501888	UNIFORMALL	(18.08)	19.00	0.92
	21100000	522203	SVS-ANCLRY	(71.78)	72.00	0.22
	21100000	522210	REIMB-GF	(2,397.00)	2,397.00	-
	21100000	567701	TRNSP-GAS	(3,213.96)	3,214.00	0.04
	21100000	590013	UTIL-WATER	(58,270.52)	58,271.00	0.48
				(72,575.57)	72,578.00	2.43

POLICE DEPT
#01022000
FY 2026

SUPPLEMENTAL APPROPRIATIONS - FY ENDING JUNE 30, 2026

FISCAL YEAR _2025-2026	ACCOUNT NUMBER	BALANCE BEFORE SUPPL	AMOUNT OF SUPPL	BALANCE AFTER SUPPL
ITEM # 09-26-04				
FROM: General Fund			(384,100.00)	
TO:				
Salaries - Full Time	01022000-501101	(136,220.11)	136,500.00	279.89
				-
Salaries - Overtime	01022000-501105	(127,956.40)	128,000.00	43.60
				-
Training	01022000-501114	(52,043.95)	52,100.00	56.05
				-
Uniform Allowance	01022000-501888	(13,319.29)	13,500.00	180.71
				-
Ancillary	01022000-522203	(12,976.62)	13,000.00	23.38
Professional Development, In Service	01022000-556603	(16,290.58)	16,500.00	209.42
Vehicle Repair	01022000-567702	(24,303.44)	24,500.00	196.56
		Total:	384,100.00	

REQUEST FOR TRANSFER							
DEPT:		Police					
DEPT		01022000					
FISCAL YEAR ENDED		2026					
TRANSFER NUMBER	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AVAILABLE BALANCE (OVER) UNDER	PROJECTED TO END OF YEAR	UNDER (OVER) BUDGET	TRANSFER	BALANCE AFTER TRANSFER
09-26-05	FROM:						
	Program Supplies	01022000-534402	1,762.69		1,762.69	(1,300.00)	462.69
	TO:						
	Office Supplies	01022000-534401	(800.14)		(800.14)	825.00	24.86
	Maint. -Refuse Removal	01022000-578804	(134.28)		(134.28)	135.00	0.72
	Rentals	01022000-589901	(339.39)		(339.39)	340.00	0.61
	REASON FOR TRANSFER					1,300.00	
	Overages in accounts.						
09-26-06	FROM:						
	Uniform Cleaning	01022000-501887	3,070.77		3,070.77	(3,050.00)	20.77
	Prof. Dev , Tuition Reimb	01022000-556601	1,000.00		1,000.00	(1,000.00)	-
	Prof. Dev, Organizations	01022000-556602	1,905.00		1,905.00	(1,900.00)	5.00
	Maintenance, Program Related	01022000-578803	2,288.84		2,288.84	(2,275.00)	13.84
	Materials and Supplies , Cleaning	01022000-534403	554.20		554.20	(175.00)	379.20
						(8,400.00)	
	TO:						
	Capitol Outlay	01022000-581888	(8,331.83)		(8,331.83)	8,400.00	68.17
	REASON FOR TRANSFER						
	Overages in Capital Account due to UPS system failure - emergency repairs for battery replacements (PO 20261258 $10,500)						
09-26-07	FROM:						
	Salaries - Part Timers	01022000-501102	20,420.37		20,420.37	(20,000.00)	420.37
	Salaries - Weekend	01022000-501104	49,357.66		49,357.66	(49,000.00)	357.66
	College Incentive	01022000-501109	3,800.00		3,800.00	(3,800.00)	-
						(72,800.00)	
	TO:						
	Shift Differential	01022000-501112	(1,622.98)		(1,622.98)	1,700.00	77.02
	Holiday	01022000-501113	(27,775.94)		(27,775.94)	28,000.00	224.06
	Training	01022000-501114	(95,143.95)		(95,143.95)	43,100.00	(52,043.95)
						72,800.00	
	REASON FOR TRANSFER						
	To cover overages.						
09-26-08	FROM:						
	Utilities - Heat	01022000-590011	3,730.33		3,730.33	(3,730.00)	0.33
	Utilities - Electric	01022000-590012	10,385.99		10,385.99	(10,380.00)	5.99
						(14,110.00)	
	TO:						
	Maintenance Repair- Service Contracts	01022000-578801	(12,686.49)		(12,686.49)	14,110.00	1,423.51
	REASON FOR TRANSFER						
	To cover overages.						
	TOTAL					96,610.00	

TOWN OF TRUMBULL						
SUPPLEMENTAL APPROPRITIONS						
FY 2026						
ITEM						BALANCE
#	ACCOUNT	ACCOUNT DESCRIPTION		AVAILABLE BUDGE	SUPPLEMENTS	AFTER SUPPL
09-26-09	FROM:					
		FUND BALANCE			(67,558.00)	
	TO:					
	01010000-578801-	NATURE CENTER-MAINTENANCE SV CONTR		(132.00)	132.00	-
	01012800-522203-	TOWN ATTORNEYS-ANCILLARY	(1)	(18,829.37)	18,830.00	0.63
	01013000-522202-	HR-PROFESSIONAL SERVICES	(2)	(19,464.83)	19,465.00	0.17
	01014800-545501-	INLAND/WETLAND-LEGAL NOTICES		(126.00)	126.00	-
	01022600-578801	EMS-SERVICE CONTRACTS	(3)	(7,933.38)	7,934.00	0.62
	01030300-567701	PW-TRANSPORTATION-GAS, OIL & GREASE	(4)	(15,753.00)	15,753.00	-
	01060800-522202-	TCTV-SERVICES & FEES-PROFESSIONAL	(5)	(2,724.81)	2,725.00	0.19
	01-060800-522205-	TCTV-PROGRAM EXPENSES	(5)	(2,592.75)	2,593.00	0.25
						-
					67,558.00	67,558.00
		(1)Additional attorneys expenses, offset by Revenue				
		(2)Professional services for several investigations				
		(3) Pro Care contract to maintain all of our ambulance equip, incrs due to addt;l equip added				
		(4) Rae was locked but there was more usage				
		(5) More programing during the year				

TOWN OF TRUMBULL					
TRANSFER FROM CONTINGENCY					
FY 2026					
ITEM				TRANSFER	**BALANCE**
#	**ACCOUNT**	**ACCOUNT DESCRIPTION**	**AVAILABLE BUDGET**	**CONTINGENCY**	**AFTER SUPPL**
09-26-10	FROM:				
	01013800-501116	CONTINGENCY	454,029.00	(25,917.00)	428,112.00
	01012400-501101-	TREASURER-SALARIES-FT (extra day)??	(122.95)	124.00	1.05
	01013000-501101-	HR-SALARIES-FT	(1,449.65)	1,450.00	0.35
	01050600-501101-	SENIOR-SALARIES-FT	(24,342.33)	24,343.00	0.67
				25,917.00	
		Various personnel upgrades			

REQUEST FOR TRANSFER

DEPT: *Public Works Highway*

DEPT *Public Works Highway*

FISCAL YEAR ENDED : *6/30/2026*

Sept 10th BOF mtg

TRANSFER NUMBER	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AVAILABLE BALANCE (OVER) UNDER	PROJECTED TO END OF YEAR	UNDER (OVER) BUDGET	TRANSFER	BALANCE AFTER TRANSFER
	FROM:						
	SALARIES-FT/PERMANENT	*01030100-501101*	**35,274**	-	**35,274**	*(24,690)*	**10,584**
				-	**-**		**0**
				-	**-**		**0**
				-	**-**		**0**
				-	**-**		**0**
	TO:						
	SALARIES-OVERTIME	*01030100-501105*	**(16,537)**		**(16,537)**	*16,537*	**0**
	UNIFORM ALLOWANCE	*01030100-501888*	**(54)**		**(54)**	*54*	**0**
	UTILITIES-ELECTRICITY	*01030100-590012*	**(8,099)**		**(8,099)**	*8,099*	**0**
					-		**0**

REASON FOR TRANSFER

1) **Overtime overage:** Actuals higher than projected - emergency calls, storm related calls, etc.

Prepared by: *Dayanara Aviles* **Date:** 8/25/2026

Dept. Head Approval: **Date:** 8/25/2026

George Estrada

REQUEST FOR TRANSFER

DEPT: *Building Maintenance*
DEPT *Building Maintenance*
FISCAL YEAR ENDED : *6/30/2026*

Sept 10th BOF mtg

TRANSFER NUMBER	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AVAILABLE BALANCE (OVER) UNDER	PROJECTED TO END OF YEAR	UNDER (OVER) BUDGET	TRANSFER	BALANCE AFTER TRANSFER
	FROM:						
	SALARIES-FT/PERMANENT	*01030200-501101*	**66,234**		**66,234**	**(23,558)**	**42,676**
					-		**0**
					-		**0**
					-		**0**
					-		**0**
	TO:						
	SALARIES-OVERTIME	*01030200-501105*	**(4,940)**	-	**(4,940)**	**4,940**	**0**
	PROGRAM SUPPLIES	*01030200-534402*	**(237)**	-	**(237)**	**237**	**0**
	MNTNCE/REP-EQUIPMENT/BUILDING	*01030200-578802*	**(18,381)**	*0*	**(18,381)**	**18,381**	**0**
					-		**0**
					-		**0**

REASON FOR TRANSFER

1) Overtime overage (501105) : Actuals higher than projected - building emergency calls, storm related calls, etc.

Prepared by: *Dayanara Aviles* **Date:** 8/25/2026

Dept. Head Approval: **Date:** 8/25/2026

George Estrada

REQUEST FOR TRANSFER

DEPT: *Fleet Maintenance*

DEPT *Fleet Maintenance*

FISCAL YEAR ENDED : *6/30/2026*

Sept 10th BOF mtg

TRANSFER NUMBER	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AVAILABLE BALANCE (OVER) UNDER	PROJECTED TO END OF YEAR	UNDER (OVER) BUDGET	TRANSFER	BALANCE AFTER TRANSFER
	FROM:						
	SALARIES-FT/PERMANENT	*01030300-501101*	**35,067**	-	**35,067**	*(35,067)*	**0**
	SALARIES-OVERTIME	*01030300-501105*	**1,683**	-	**1,683**	*(1,683)*	**0**
	SALARIES-LONGEVITY	*01030300-501106*	**500**	-	**500**	*(500)*	**0**
	UNIFORM ALLOWANCE	*01030300-501888*	**447**	-	**447**	*(447)*	**0**
	TRANSPORTATION-VEHICLE REPAIR	*01030300-567702*	**12,266**	-	**12,266**	*(12,266)*	**0**
	MNTNCE/REPAIR SERVICE CONTRACT	*01030300-578801*	**359**	-	**359**	*(359)*	**0**
	CAPITAL OUTLAY	*01030300-581888*	**495**	-	**495**	*(495)*	**0**
	TO:						
	TRANSPORTATION-GAS,OIL,GREASE	*01030300-567701*	**(66,570)**		**(66,570)**	*50,817*	**(15,753)**
					-		**0**
					-		**0**
					-		**0**
					-		**0**

REASON FOR TRANSFER

Transfer to cover year-end OPEX overages and close out the fiscal year. Actual expenditures were higher than budgeted. Finance to provide additional details.

Prepared by: *Dayanara Aviles* **Date:** 8/27/2026

Dept. Head Approval: **Date:** 8/27/2026

George Estrada

REQUEST FOR TRANSFER

DEPT: *Recycling Center*

DEPT *Recycling Center*

FISCAL YEAR ENDED : *6/30/2026*

Sept 10th BOF mtg

TRANSFER NUMBER	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	AVAILABLE BALANCE (OVER) UNDER	PROJECTED TO END OF YEAR	UNDER (OVER) BUDGET	TRANSFER	BALANCE AFTER TRANSFER
	FROM:						
	SALARIES-OVERTIME	*0103030400-501105*	**14,738**	-	**14,738**	*(5,378)*	**9,360**
				-	**-**		**0**
				-	**-**		**0**
	TO:						
	SALARIES-FT/PERMANENT	*0103030400-501101*	**(5,378)**		**(5,378)**	*5,378*	**0**
					-		**0**
					-		**0**
					-		**0**
					-		**0**
			TOTAL-ALL			129,147	

REASON FOR TRANSFER

Prepared by: *Dayanara Aviles* **Date:** 8/25/2026

Dept. Head Approval: **Date:** 8/25/2026

William Maurer

YTD TRANSFERS					
FY 2026					
					BALANCE
ITEM #	ACCOUNT	ACCOUNT DESCRIPTION	AVAILABLE BUDGET	TRANSFERS	AFTER TRNSFR
09-26-17	FROM:	ELECTIONS			
	01010800-501101-	SALARIES-FULL TIME	1,770.97	(1,770.00)	0.97
	01010800-522202-	PROFESSIONAL SERVICES	6,364.56	(6,364.00)	0.56
	01010800-522205-	PROGRAM EXPENSES	1,353.01	(1,353.00)	0.01
	01010800-534402-	PROGRAM SUPPLIES	6,252.27	(6,252.00)	0.27
	01010800-545501-	LEGAL NOTICES	650.00	(650.00)	-
	01010800-545504-	POSTAGE	9,910.00	(9,910.00)	-
	01010800-556601-	PRF DV-SEMINARS	800.00	(800.00)	-
	01010800-556602-	PRF DV-PRF DUES	200.00	(11.00)	189.00
			27,300.81	**(27,110.00)**	190.81
	TO:				
	01010800-501102-	SALARIES-PT/PERM	(24.48)	25.00	0.52
	01010800-501103-	SALARIES-SEASONAL	(720.00)	720.00	-
	01010800-501105-	SALARIES-OVERTIME	(2,744.67)	2,745.00	0.33
	01010800-522203-	PROFESSIONA SERV-ANCILLARY	(23,619.99)	23,620.00	0.01
			(27,109.14)	**27,110.00**	0.86
	REASON:				
	Software maintenance and support higher than anticipated				
09-26-18	FROM:	TECHNOLOGY			
	01012600-522202-	PROFESSIONAL SERVICES	4,662.50	**(4,307.00)**	355.50
	TO:				
	01012600-501101-	SALARIES-FULL TIME	(1,865.54)	1,866.00	0.46
	01012600-501105-	SALARIES-OVERTIME	(2,440.95)	2,441.00	0.05
			(4,306.49)	**4,307.00**	0.51
	REASON:				
	Year end shortfall				
09-26-19	FROM:	EMPLOYEE BENEFITS			
	01013400-511151-	FRINGE BENEFITS-M/D	513,970.34	**(57,123.00)**	456,847.34
	TO:				
	01013400-511152-	FRINGE BENEFITS-WORKERS' COMP	(14,037.31)	14,038.00	0.69
	01013400-511153-	FRINGE BENEFITS-UNEMPLOEMENT	(37,305.00)	37,305.00	-
	01013400-511155-	FRINGE BENEFITS-LIFE	(1,012.51)	1,013.00	0.49
	01013400-511159-	FRINGE BENEFITS-CLERICAL FEES	(50.00)	50.00	-
	01013400-522110-	FRINGE BENEFITS-DEFCONTR	(3,480.14)	3,481.00	0.86
	01013400-522202-	SERVICE AND FEES-PROFESSIONAL	(1,235.80)	1,236.00	0.20
			(57,120.76)	**57,123.00**	2.24
	REASON:				
	Additional seasonal employees on unemployment				
09-26-20	FROM:	TOWN HALL			
	01013800-511160-	P&L INSURANCE	43,959.23	**(16,009.00)**	27,950.23
	TO:				
	01013800-522205-	PROGRAM EXPENSES	(15,564.39)	15,565.00	0.61
	01013800-578804-	REFUSE REMOVAL	(1.00)	1.00	-
	01013800-590011-	UTILTITIES-HEAT	(442.94)	443.00	0.06
			(16,008.33)	**16,009.00**	0.67
	REASON:				
	Bank fees dues to less investments kept in M&T to offset fees with credits				
09-26-21	FROM:	EMS			
	01022600-501104-	SALARIES-VAC, WEEKEND	6,622.60	(6,622.00)	0.60
	01022600-501888-	UNIFORM ALLOWANCE	7,573.56	(7,573.00)	0.56

YTD TRANSFERS					
FY 2026					
					BALANCE
ITEM #	ACCOUNT	ACCOUNT DESCRIPTION	AVAILABLE BUDGET	TRANSFERS	AFTER TRNSFR
	01022600-534403-	MATERIALS & SUPPLIES-CLEANING	400.00	(400.00)	-
	01022600-545503-	COMM-PUBLIC RELATIONS	1,747.00	(1,747.00)	-
	01022600-578802-	BUILDING MAINTENANCE & EQUIPMENT	3,266.41	(3,266.00)	0.41
	01022600-581888-	CAPITAL OUTLAY	5,695.45	(5,695.00)	0.45
	01022600-590011-	UTILITIES-HEAT	642.25	(389.00)	253.25
	01022600-590012-	UTILITIES-ELECTRICITY	404.14	(404.00)	0.14
	01022600-590013-	UTILITIES-WATER	1,368.28	(1,368.00)	0.28
			27,719.69	**(27,464.00)**	255.69
	TO:				
	01022600-501105-	SALARIES-OVERTIME	(2,012.65)	2,013.00	0.35
	01022600-522202-	PROFESSIONAL SERVICES	(1,024.66)	1,025.00	0.34
	01022600-522203-	PROFESSIONA SERV-ANCILLARY	(4,794.16)	4,795.00	0.84
	01022600-522205-	PROGRAM EXPENSES	(629.40)	630.00	0.60
	01022600-534402-	PROGRAM SUPPLIES	(14,199.06)	14,200.00	0.94
	01022600-578801-	SERVICE CONTRACTS	(9,825.38)	1,892.00	(7,933.38)
	01022600-589901-	ANNUAL RENTALS	(39.95)	40.00	0.05
	01022600-590014-	UTILITIES-PHONE	(2,868.55)	2,869.00	0.45
	REASON:		(35,393.81)	**27,464.00**	(7,929.81)
	Ancillary higher due to billing fees generated from additional billing				
	More supplies due to more services provided. Service contract for Stryker Pro Care with more pieces of equip				
09-26-22	**FROM:**	**FIRE MARSHAL**			
	01022800-501102-	SALARIES-PT/PERM	31,892.90	**(9,648.00)**	22,244.90
	TO:				
	01022800-501105-	SALARIES-OVERTIME	(9,647.39)	**9,648.00**	0.61
	REASON:				
	Due to more after hours fires/inspections				
09-26-23	**FROM:**	**BUILDING DEPT**			
	01023200-501105-	SALARIES-OVERTIME	3,542.09	(3,542.00)	0.09
	01023200-522204-	CONTRACTUAL SERVICES	324.07	(228.00)	96.07
			3,866.16	**(3,770.00)**	96.16
	TO:				
	01023200-501101-	SALARIES-FULL TIME	(3,769.90)	**3,770.00**	0.10
	REASON:				
	Due to employee upgrades				
09-26-24	**FROM:**	**EMERGENCY MANAGEMENT**			
	01023400-501105-	SALARIES-OVERTIME	1,000.00	**(170.00)**	830.00
	TO:				
	01023400-501102-	SALARIES-PT/PERM	(169.50)	**170.00**	0.50
	REASON:				
	Year end shortfall				
09-26-25	**FROM:**	**SENIOR CITIZENS**			
	01050600-501102-	SALARIES-PT/PERM	16,757.89	**(16,271.00)**	486.89
	TO:				
	01050600-501101-	SALARIES-FULL TIME	(24,342.33)	**16,271.00**	(8,071.33)

YTD TRANSFERS					
FY 2026					
					BALANCE
ITEM #	ACCOUNT	ACCOUNT DESCRIPTION	AVAILABLE BUDGET	TRANSFERS	AFTER TRNSFR
	REASON:				
	Vacancies in the dept and upgrades to positions				
09-26-26	**FROM:**	**BOE**			
	01060000-567703-	TRANSPORTATION-TRAVEL	125,470.46	**(58,936.00)**	66,534.46
	TO:				
	01060000-595888-	INTEREST ON BONDS-BOE	(58,935.83)	**58,936.00**	0.17
	REASON:				
	Bonded earlier than anticiapted due to cCompleted projects				
09-26-27	**FROM:**	**NON PUBLIC SCHOOLS**			
	01060400-501103-	SALARIES-SEASONAL	2,329.00	(2,329.00)	-
	01060400-501104-	SALARIES-VAC, WEEKEND	349.44	(340.00)	9.44
	01060400-556601-	PRFOF DEV-SEMINARS	1,544.00	(1,482.00)	62.00
			4,222.44	**(4,151.00)**	71.44
	TO:				
	01060400-501101-	SALARIES-FULL TIME	(4,142.67)	4,143.00	0.33
	01060400-501105-	SALARIES-OVERTIME	(7.18)	8.00	0.82
			(4,149.85)	**4,151.00**	1.15
	REASON:				
	Due to employees upgrades				
09-26-28	**FROM:**	**PARKS/REC**			
	01080600-501101-	SALARIES-FULL TIME	54,621.50	(38,228.00)	16,393.50
	01080600-501103-	SALARIES-SEASONAL	12,630.17	(6,820.00)	5,810.17
			67,251.67	**(45,048.00)**	22,203.67
	TO:				
	01080600-501105-	SALARIES-OVERTIME	(6,819.30)	6,820.00	0.70
	01080600-534403-	MATERIALS-CLEANING	(6,344.22)	6,345.00	0.78
	01080600-545503-	COMM-PUBLIC RELATIONS	(1,419.60)	1,420.00	0.40
	01080600-556602-	PRF DEV-DUES	(29.00)	29.00	-
	01080600-567703-	TRANSPORTATION-TRAVEL	(362.77)	363.00	0.23
	01080600-578802-	MAINTENANCE BUILDING & EQUIPMENT	(1,005.36)	1,006.00	0.64
	01080600-578803-	PROGRAM RELATED EXP	(28,951.65)	28,952.00	0.35
	01080600-578804-	REFUSE REMOVAL	(44.91)	45.00	0.09
	01080600-589901-	ANNUAL RENTALS	(67.32)	68.00	0.68
			(45,044.13)	**45,048.00**	3.87
	REASON:				
	More supplies need to run the programs, pools				
09-26-29	**FROM:**	**UTILITIES**			
	01022400-590012	UTILITIES-ELECTRICITY	595.00	(595.00)	-
	01013800-590012	UTILITIES-ELECTRICITY	8,907.83	(8,907.00)	0.83
	01013800-590014	UTILITIES-TELEPHONE	12,641.22	(12,641.00)	0.22
	01030025-590015	STREET LIGHTS	8,945.69	(5,552.00)	3,393.69
			31,089.74	**(27,695.00)**	
	TO:				
	01010100-590011	UTILITIES-HEAT	(3,096.54)	3,097.00	0.46
	01022400-590011	UTILITIES-HEAT	(115.00)	115.00	-
	01022400-590013	UTILITIES-WATER	(176.00)	176.00	-
	01022824-590016	UTILITIES-FIRE HYDRANTS	(24,306.13)	24,307.00	0.87
			(27,693.67)	**27,695.00**	
	REASON:				
	Higher fees from Aquarion				
		TOTAL-ALL		**297,702.00**	

		DIRECTOR'S TRANSFERS					
		FY 2026					
	MUNIS				DIRECTOR'S	BALANCE	
ITEM #	JOURNAL	ACCOUNT	ACCOUNT DESCRIPTION	AVAILABLE BUDGET	TRANSFERS	AFTER TRNSFR	
09-26-30	2026/12/630	FROM:					
		01010100-590013-	UTIL-WATER	38.65	(27.00)	11.65	
		TO:					
		01010100-590012-	UTIL-ELECT	(26.49)	27.00	0.51	
		YEAR END TRANSFER					
09-26-31	2026/12/630	FROM:					
		01011000-501101-	FULL TIME/	23,858.03	(175.00)	23,683.03	
		TO:					
		01011000-501102-	PART TIME/	(174.61)	175.00	0.39	
		YEAR END TRANSFER					
09-26-32	2026/12/630	FROM:					
		01011400-545501-	LEGAL NOTI	663.00	(380.00)	283.00	
		TO:					
		01011400-501101-	FULL TIME/	(379.38)	380.00	0.62	
		YEAR END TRANSFER					
09-26-33	2026/12/630	FROM:					
		01014800-534401-	MTLS-OFFCE	224.05	(224.00)	0.05	
		01014800-534402-	PROGRAM SU	100.00	(100.00)	-	
		01014800-556601-	SEMINARS/C	175.00	(175.00)	-	
		01014800-556602-	PRF DV-PRF	100.00	(100.00)	-	
		01014800-556604-	PUBLICATIO	175.00	(175.00)	-	
				774.05	(774.00)	0.05	
		TO:					
		01014800-522201-	CLERICAL F	(414.16)	415.00	0.84	
		01014800-545501-	LEGAL NOTI	(485.00)	359.00	(126.00)	SUPPL
				(899.16)	774.00	(125.16)	
		YEAR END TRANSFER					
09-26-34	2026/12/630	FROM:					
		01022400-501102-	PART TIME/	425.82	(425.00)	0.82	
		01022400-501105-	OVERTIME	157.22	(157.00)	0.22	
		01022400-501888-	UNIFORMALL	61.00	(57.00)	4.00	
		01022400-534402-	PROGSUPPL	362.31	(362.00)	0.31	
				1,006.35	(1,001.00)	5.35	
		TO:					
		01022400-522202-	SVS-PROF	(1,000.70)	1,001.00	0.30	
		YEAR END TRANSFER		-			
09-26-35	2026/12/630	FROM:					
		01023400-501105-	SAL-OVRTIM	1,000.00	(170.00)	830.00	
		TO:					
		01023400-501102-	SAL-PT/PER	(169.50)	170.00	0.50	
		YEAR END TRANSFER					
09-26-36	2026/12/630	FROM:					
		01030000-501101-	FULL TIME/	1,708.66	(1,708.00)	0.66	
		01030000-556601-	PRF DV-SEM	500.00	(469.00)	31.00	
				2,208.66	(2,177.00)	31.66	
		TO:					
		01030000-501105-	SAL-OVRTIM	(2,176.39)	2,177.00	0.61	
		YEAR END TRANSFER					

		DIRECTOR'S TRANSFERS					
		FY 2026					
	MUNIS				DIRECTOR'S	BALANCE	
ITEM #	JOURNAL	ACCOUNT	ACCOUNT DESCRIPTION	AVAILABLE BUDGET	TRANSFERS	AFTER TRNSFR	
09-26-37	2026/12/630	FROM:					
		01040000-501103-	SAL-SEASON	287.60	(83.00)	204.60	
		01040000-545504-	COM-PSTAGE	1,541.86	(276.00)	1,265.86	
				1,829.46	(359.00)	1,470.46	
		TO:					
		01040000-501105-	SAL-OVRTIM	(82.91)	83.00	0.09	
		01040000-567703-	TRAVEL REI	(275.42)	276.00		
				(358.33)	359.00	0.58	
		YEAR END TRANSFER					
09-26-38	2026/12/630	FROM:					
		01050000-522204-	SVS-CONTRC	2,337.77	(192.00)	2,145.77	
		TO:					
		01050000-501101-	FULL TIME/	(3.95)	4.00	0.05	
		01050000-501102-	PART TIME/	(10.23)	11.00	0.77	
		01050000-501103-	SAL-SEASON	(140.76)	141.00	0.24	
		01050000-567703-	TRAVEL REI	(35.52)	36.00	0.48	
				(190.46)	192.00		
		YEAR END TRANSFER					
09-26-39	2026/12/630	FROM:					
		01050600-522201-	CLERICAL F	100.00	(100.00)	-	
		01050600-578801-	SERVICE CO	1,591.25	(1,591.00)	0.25	
		01050600-578802-	EQUIPMENT/	463.90	(309.00)	154.90	
				2,155.15	(2,000.00)		
		TO:					
		01050600-501105-	SAL-OVRTIM	(629.76)	630.00	0.24	
		01050600-534403-	MTLS-CLNG	(14.29)	15.00	0.71	
		01050600-545501-	COM-LEGAL	(303.68)	304.00	0.32	
		01050600-556601-	PRF DV-SEM	(14.66)	15.00	0.34	
		01050600-567703-	TRAVEL REI	(51.02)	51.00	(0.02)	
		01050600-578804-	MNTNCE-RFS	(0.48)	1.00	0.52	
		01050600-590011-	UTIL-HEAT	(983.81)	984.00	0.19	
				(1,997.70)	2,000.00		
		YEAR END TRANSFER					
09-26-40	2026/12/630	FROM:					
		01060200-501106-	LONGEVITY	425.00	(16.00)	409.00	
		TO:					
		01060200-501105-	SAL-OVRTIM	(15.63)	16.00	0.37	
		YEAR END TRANSFER					
09-26-41	2026/12/630	FROM:					
		01060800-581888-	CAP OUTLAY	589.61	(40.00)	549.61	
		TO:					
		01060800-590014-	UTIL-PHONE	(39.86)	40.00	0.14	
		YEAR END TRANSFER					
09-26-42	2026/12/630	FROM:					
		01080800-501102-	SAL-PT/PER	9,913.53	(1,506.00)	8,407.53	
		TO:					
		01080800-522205-	PROGRAM EX	(1,505.50)	1,506.00	0.50	

		DIRECTOR'S TRANSFERS					
		FY 2026					
	MUNIS				**DIRECTOR'S**	**BALANCE**	
ITEM #	**JOURNAL**	**ACCOUNT**	**ACCOUNT DESCRIPTION**	**AVAILABLE BUDGET**	**TRANSFERS**	**AFTER TRNSFR**	
		YEAR END TRANSFER					
		TOTAL-ALL			8,817.00		

SCHEDULE A					
DATE OF MEETING:					
			AVAILABLE		**AVAILABLE**
			BALANCE		**BALANCE**
TRANSFER	**MUNIS**		**BEFORE**	**AMOUNT OF**	**AFTER**
NUMBER	**JOURNAL**	**ACCOUNT # AND DESCRIPTION**	**TRANSFER**	**TRANSFER**	**TRANSFER**
09-26-43	2026/01/69	**01030300 - FLEET MAINTENANCE**			
		FROM:			
		501888 - UNIFORM ALLOWANCE	4,925.00	(368.00)	4,557.00
					-
		TO:			
		581888 - CAPTIAL OUTLAY	12,100.00	368.00	12,468.00
		REASON:			
		Anticipated incr in cost for wheel lift/adapters			
09-26-44	2026/08/83	**01060800 TRUMBULL COMMUNITY TELEVISION**			
		FROM:			
		522202 - SERVICES/FEES-PROFESSIONAL	14,978.00	(2,176.00)	12,802.00
					-
		TO:			
		581888 - CAPITAL OUTLAY	984.00	2,176.00	3,160.00
		REASON:			
		Main Studio Computer is 10yrs old and failing			
09-26-45	2026/09/70	**01030400- RECYCLING CENTER**			
		FROM:			
		522204 - SERVICES/FEES-CONTRACTUAL	30,148.00	(75.00)	30,073.00
					-
		TO:			
		501888 - UNIFORM ALLOWANCE	(75.00)	75.00	-
		REASON:			
		Higher than anticipated cost			
09-26-46	2026/10/391	**01040000 - HEALTH DEPARTMENT**			
		FROM:			
		545504 - COMMUNICATIONS - POSTAGE	2,640.00	(888.00)	1,752.00
					-
		TO:			
		590014 - UTILITIES - TELEPHONE	-	888.00	888.00
		REASON:			
		Dept Budgeted prior grnt funded cell expense to incorrect account			
09-26-47	2026/11/74	**01022600 - EMS**			
		FROM:			
		545503 - COMMUNICATIONS - PUBLIC RELATIONS	3,000.00	(1,253.00)	1,747.00
					-
		TO:			
		522202 - SERVICES AND FEES - PROFESSIONAL	(131.00)	1,253.00	1,122.00
		REASON:			
		ESO Fees for required services not included with original integration			
09-26-48	2026/11/75	**01070000 - LIBRARY**			
		FROM:			
		581888 - CAPITAL OUTLAY	981.00	(982.00)	(1.00)
					-
		TO:			

DATE OF MEETING:					
			AVAILABLE		AVAILABLE
			BALANCE		BALANCE
TRANSFER	MUNIS		BEFORE	AMOUNT OF	AFTER
NUMBER	JOURNAL	ACCOUNT # AND DESCRIPTION	TRANSFER	TRANSFER	TRANSFER
		578802 - MNTCE/REPAIR - EQUIP/BLDG	4,268.00	26.00	4,294.00
		534401 - MATERIALS/SUPPLIES - OFFICE	2,876.00	956.00	3,832.00
		REASON:			
		Purchase of additional library cards			
09-26-49	2026/11/76	**01030200 - BUILDING MAINTENANCE**			
		FROM:			
		522204 - SERVICES/FEES- CONTRACTUAL	1,136.00	(481.00)	655.00
					-
		TO:			
		501102 - SALARIES P/T PERMANENT	(481.00)	481.00	-
		REASON:			
		Library Custodian filling in for Town Custodian			
09-26-50	2026/11/76	**01030200 - BUILDING MAINTENANCE**			
		FROM:			
		534402 - PROGRAM SUPPLIES	939.00	(332.00)	607.00
					-
		TO:			
		501103 - SALARIES SEASONAL/TEMP	(332.00)	332.00	-
		REASON:			
		Cover small funding gap			
09-26-51	2026/12/396	**01010400 - FIRST SELECTMAN**			
		FROM:			
		567704 - TRANSPORTATION- EXPENSE A/C	1,608.00	(297.00)	1,311.00
		TO:			
		556601 - PROFESSIONAL DEV - SEM/CONF	(297.00)	297.00	-
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-52	2026/12/397	**01011000 - FINANCE**			
		FROM:			
		501101 - SALARIES - FT/PERMANENT	65,368.00	(1,110.00)	64,258.00
		TO:			
		556602 - PROFESSIONAL DEV - ASSN DUES	(110.00)	110.00	-
		556603 - PROFESSIONAL DEV - IN SERVICE	(700.00)	700.00	-
		556604 - PROFESSIONAL DEV - PUBLICATIONS	(300.00)	300.00	
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-53	2026/12/398	**01012000 - TAX COLLECTOR**			
		FROM:			
		501101 - SALARIES - FT/PERMANENT	13,959.00	(2,274.00)	11,685.00
					-
		TO:			
		522204 - SERVICES/FEES - CONTRACTUAL	(1,243.00)	1,243.00	-
		545501 - COMMUNICATIONS - LEGAL NOTICIES	(601.00)	601.00	-
		545504 - POSTAGE	(427.00)	430.00	3.00
		REASON:			
		TO COVER YEAR END OVERAGES			

DATE OF MEETING:					
			AVAILABLE		AVAILABLE
			BALANCE		BALANCE
TRANSFER	MUNIS		BEFORE	AMOUNT OF	AFTER
NUMBER	JOURNAL	ACCOUNT # AND DESCRIPTION	TRANSFER	TRANSFER	TRANSFER
09-26-54	2026/12/399	**01013000 - HUMAN RESOURCES**			
		FROM:			
		545501 - COMMUNICATIONS - LEGAL NOTICIES	1,000.00	(1,000.00)	-
		556604 - PROFESSIONAL DEV - PUBLICATIONS	827.00	(615.00)	212.00
		TO:			
		501105 - SALARIES - OVERTIME	(269.00)	275.00	6.00
		522203 - SERVICES AND FEES - ANCILLARY	(1,316.00)	1,320.00	4.00
		556602 - PROFESSIONAL DEV - ASSN DUES	(20.00)	20.00	-
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-55	2026/12/400	**01013800 - TOWN HALL**			
		FROM:			
		590012 - UTILITIES - ELECTRICITY	15,553.00	(450.00)	15,103.00
					-
		TO:			
		590011 - UTILITIES - HEAT	(432.00)	450.00	18.00
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-56	2026/12/401	**01014600 - ECONOMIC DEVELOPMENT**			
		FROM:			
		545503 - COMMUNICATIONS - PUBLIC RELATIONS	1,715.00	(64.00)	1,651.00
					-
		TO:			
		534402 - PROGRAM SUPPLIES	(64.00)	64.00	-
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-57	2026/12/402	**01014800 - INLAND WETLANDS COMMISSION**			
		FROM:			
		556601 - PROFESSIONAL DEV - SEM/CONF	280.00	(105.00)	175.00
		TO:			
		545501 - COMMJNICATIONS - LEGAL NOTICES	(103.00)	105.00	2.00
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-58	2026/12/403	**01040000 - HEALTH DEPARTMENT**			
		FROM:			
		501103 - SALARIES - SEASONAL/TEMP	839.00	(551.00)	288.00
		TO:			
		501105 - SALARIES - OVERTIME	(384.00)	384.00	-
		567703 - TRANSPORTATION - TRAVEL REIMB.	(126.00)	126.00	-
		578802 - MNTNCE/REP - EQUIP/BUILDIING	(31.00)	41.00	10.00
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-59	2026/12/405	**01050000 - SOCIAL SERVICES**			
		FROM:			
		522204 - SERVICES & FEES - CONTRACTUAL	4,189.00	(2,171.00)	2,018.00

DATE OF MEETING:					
			AVAILABLE		AVAILABLE
			BALANCE		BALANCE
TRANSFER	MUNIS		BEFORE	AMOUNT OF	AFTER
NUMBER	JOURNAL	ACCOUNT # AND DESCRIPTION	TRANSFER	TRANSFER	TRANSFER
		TO:			
		501101 - SALARIES - F/T PERMANENT	(300.00)	300.00	-
		501102 - SALARIES - P/T PERMANENT	(1,741.00)	1,741.00	-
		501105 - SALARIES - OVERTIME	(128.00)	130.00	2.00
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-60	2026/12/406	**01050200 - COUNSELING CENTER**			
		FROM:			
		501101 - SALARIES - F/T PERMANENT	48,963.00	(2,065.00)	46,898.00
		590012 - UTILITIES - ELECTRICITY	1,647.00	(390.00)	1,257.00
		TO:			
		501102 - SALARIES - P/T PERMANENT	(304.00)	425.00	121.00
		501105 - SALARIES - OVERTIME	(1,019.00)	1,220.00	201.00
		534402 - PROGRAM SUPPLIES	(308.00)	310.00	2.00
		534403 - MATERIALS & SUPPLIES - CLEANING	(110.00)	110.00	-
		590011 - UTILITIES - HEAT	(381.00)	390.00	9.00
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-61	2026/12/407	**01060200 - SCHOOL NURSES**			
		FROM:			
		501104 - SALARIES - VACATION,WEEKEND	4,759.00	(505.00)	4,254.00
		590014 - UTILITIES - TELEPHONE	574.00	(430.00)	144.00
		TO:			
		501105 - SALARIES - OVERTIME	(505.00)	505.00	-
		581888 - CAPITAL OUTLAY	(430.00)	430.00	-
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-62	2026/12/408	**01060400 - NON PUBLIC SCHOOL NURSES**			
		FROM:			
		501104 - SALARIES - VACATION,WEEKEND	1,176.00	(827.00)	349.00
		556602 - PROFESSIONAL DEV - ASSN DUES	27.00	(27.00)	-
		TO:			
		501102 - SALARIES - P/T PERMANENT	(431.00)	432.00	1.00
		501105 - SALARIES - OVERTIME	(395.00)	395.00	-
		567703 - TRANSPORTATION - TRAVEL REIMB	(27.00)	27.00	-
		REASON:			
		TO COVER YEAR END OVERAGES			
09-26-63	2026/12/409	**01060800 - TCTV**			
		FROM:			
		581888 - CAPITAL OUTLAY	985.00	(395.00)	590.00
		TO:			
		534402 - PROGRAM SUPPLIES	(275.00)	275.00	-
		590014 - UTILITIES - TELEPHONE	(120.00)	120.00	-
		REASON:			
		TO COVER YEAR END OVERAGES			
		TOTAL		**19,831.00**	