TOWN OF TRUMBULL
NOTICE OF MEETING
BOARD OF FINANCE

DATE: January 9, 2020
TIME: 7:00 P.M.
PLACE: Council Chambers

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

ELECTION OF OFFICERS

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

AUDITOR'S REPORT – Therese Keegan

REVIEW RULES OF PROCEDURE

REVIEW INTRA – DEPARTMENTAL TRANSFER POLICY

REVIEW PROPOSED MEETING SCHEDULE

FISCAL YEAR 2019-2020 SUPPLEMENTAL APPROPRIATIONS

01-20-01	Leigh Goodman EMS Chief	From: General Fund – Fund Balance To: #01022600- 581888 EMS-Capital Outlay To install security cameras in and outside of the building and ambulance bays.	$31,000 $31,000

FISCAL YEAR 2019-2020 SUPPLEMENTAL APPROPRIATIONS

01-20-02	Leigh Goodman EMS Chief	From: General Fund – Fund Balance To: #01022600- 522202 EMS-Professional Services Stretcher for new ambulance (1/5 of $41,500). Not part of initial ambulance purchase.	$ 8,300 $ 8,300

FISCAL YEAR 2019-2020 SUPPLEMENTAL APPROPRIATIONS

01-20-03	Leigh Goodman EMS Chief	From: General Fund – Fund Balance To: #01022600- 522202 EMS-Professional Services To cover EMTs that were inandvertently left out of the budget.	$93,280 $93,280

DISCUSSION ITEMS

- Budget to Actual expenditures FY 2020
- Budget Schedule for 2020-2021

APPROVAL OF MINUTES – November 14, 2019

ADJOURNMENT

Town of Trumbull Treasurer's Report
Cash Balances and Investment Income

			Current Fiscal Year July, 2019 to June, 2020			
			Month of November 2019			5 Months Year to Date
Bank / Brokerage			Cash Balance Amount at Mo. End	Interest Income	Average Rate / Yield	Interest Income
INVESTMENTS						
Janney, Mont., Scott	Money Funds		747,521			
	Investments	(1)	8,536,942	18,174	2.47%	92,722
Infinex (FF Cty Bank)	Money Funds		848,030		1.35%	
	CD's	(1)	2,254,681	1,205	2.20%	27,761
	Total		12,387,174	19,379		120,483
MONEY FUNDS						
STIF		(2)	10,402,829	14,936	1.75%	77,524
People's General			18,605,826	31,957	1.66%	217,741
Average Balance	24,360,088					
People's Gold			25,607,299	33,547	1.66%	219,238
Average Balance	25,573,752					
Totals			$ 67,003,128	$ 99,819		$ 634,986
	Return on Investment (ROI) current fiscal year annual Budget >					$ 1,200,000

Notes:
(1) Interest income includes minimal interest received from money funds.
(2) Main STIF account is for segregating unused Bond proceeds as required under IRS arbitrage rules.

Submitted to Board of Finance
Anthony J. Musto
Trumbull Town Treasurer

Town of Trumbull Treasurer's Report
Cash Balances and Investment Income

			Current Fiscal Year July, 2019 to June, 2020								
			Month of November 2019			5 Months Year to Date	Month of November 2018			5 Months Year to Date	Balance
Bank / Brokerage			Mo. End Balance	Interest Income	Average Rate / Yield	Interest Income	Mo. End Balance	Interest Income	Prior Year Rate / Yield	Interest Income	Inc./(Decr.)
INVESTMENTS											
Morgan Stanley	Money Funds		-				405,380				(405,380)
	Investments		-	-	N/A	-	3,883,304	12,027	2.78%	45,191	(3,883,304)
Janney, Mont., Scott	Money Funds		747,521				205,895				541,626
	Investments	(1)	8,536,942	18,174	2.47%	92,722	4,432,140	10,088	2.52%	49,190	4,104,802
Infinex (FF Cty Bank)	Money Funds		848,030				275,802				572,228
	CD's	(1)	2,254,681	1,205	2.20%	27,761	2,747,440	4,358	2.18%	14,168	(492,759)
	Total		12,387,174	19,379		120,483	11,949,961	26,473		108,549	437,213
MONEY FUNDS											
STIF		(2)	10,402,829	14,936	1.75%	77,524	8,452,360	15,333	2.32%	65,305	1,950,469
Peoples General			18,605,826	31,957	1.66%	217,741	17,161,352	37,148	2.02%	83,482	1,444,474
Average balance	24,360,088										
People's Gold			25,607,299	33,547	1.66%	219,238	-	-	N/A	-	25,607,299
Average balance	25,573,752										
Farmington Bank			-	-	N/A	-	25,058,644	41,125	2.02%	192,099	(25,058,644)
Average balance											
Totals			67,003,128	99,819		634,986	62,622,317	120,079		449,435	4,380,811
	2020 Budget					1,200,000					
	Estimated 2020 income					1,523,966					

Notes:
(1) Interest income includes minimal interest received from money funds.
(2) Main STIF account is for segregating unused Bond proceeds as required under IRS arbitrage rules.

		FROM STATEMENT							PERFORMANCE						
Year	Month	BEGINNING VALUE	TRANSFERS/ UNSETTLED	DIVIDENDS EARNED	INTEREST EARNED	FEES(1)	REALIZED GAIN/LOSS	ENDING VALUE	NET CHANGE IN VALUE	RETURN	NET REVENUE EARNED	YIELD	NET CHANGE TO PRINCIPLE	% CHANGE TO PRINCIPLE	Notes
JANNEY MONTGOMERY SCOTT															
2016	July	4,876,525.74	-	10.71	8,984.27	-	-	4,868,125.56	(8,400.18)	-0.17%	8,994.98	0.18%	(17,395.16)	-0.36%	
2016	August	4,868,125.56	-	1.12	10,521.03	-	-	4,859,826.93	(8,298.63)	-0.17%	10,522.15	0.22%	(18,820.78)	-0.39%	
2016	September	4,859,826.93	-	1.26	10,686.42	-	-	4,870,324.75	10,497.82	0.22%	10,687.68	0.22%	(189.86)	0.00%	
2016	October	4,870,324.75	-	2.97	10,366.43	-	-	4,863,608.73	(6,716.02)	-0.14%	10,369.40	0.21%	(17,085.42)	-0.35%	
2016	November	4,863,608.73	-	2.81	10,525.71	-	-	4,818,036.86	(45,571.87)	-0.94%	10,528.52	0.22%	(56,100.39)	-1.15%	
2016	December	4,818,036.86	-	-	10,208.03	-	-	4,818,337.01	300.15	0.01%	10,208.03	0.21%	(9,907.88)	-0.21%	
2017	January	4,818,337.01	-	-	9,927.42	-	-	4,826,177.19	7,840.18	0.16%	9,927.42	0.21%	(2,087.24)	-0.04%	
2017	February	4,826,177.19	-	-	10,847.96	-	-	4,836,104.44	9,927.25	0.21%	10,847.96	0.22%	(920.71)	-0.02%	
2017	March	4,836,104.44	-	-	10,609.79	-	-	4,841,899.39	5,794.95	0.12%	10,609.79	0.22%	(4,814.84)	-0.10%	
2017	April	4,841,899.39	-	-	10,343.05	-	-	4,859,767.16	17,867.77	0.37%	10,343.05	0.21%	7,524.72	0.16%	
2017	May	4,859,767.16	-	-	10,078.55	-	-	4,870,848.18	11,081.02	0.23%	10,078.55	0.21%	1,002.47	0.02%	
2017	June	4,870,848.18	-	-	10,939.41	-	-	4,861,285.84	(9,562.34)	-0.20%	10,939.41	0.22%	(20,501.75)	-0.42%	
FISCAL YE 6/30/17		4,850,798.50	-	18.87	124,038.07	-	-	4,861,285.84	(15,239.90)	-0.31%	124,056.94	2.56%	(139,296.84)	-2.87%	
2017	July	4,861,285.84	(290,000.00)	-	10,696.69	-	-	4,582,637.93	11,352.09	0.23%	10,696.69	0.22%	655.40	0.01%	To Farmington
2017	August	4,582,637.93	290,000.00	-	11,461.54	-	-	4,889,277.77	16,639.84	0.36%	11,461.54	0.25%	5,178.30	0.11%	From TD Bank
2017	September	4,889,277.77	-	-	11,165.57	-	-	4,881,320.64	(7,957.13)	-0.16%	11,165.57	0.23%	(19,122.70)	-0.39%	
2017	October	4,881,320.64	(261,199.01)		10,897.24	(25.00)		4,617,330.48	(2,791.15)	-0.06%	10,872.24	0.22%	(13,663.39)	-0.28%	To TD Bank
2017	November	4,617,330.48			10,618.35			4,608,204.78	(9,125.70)	-0.20%	10,618.35	0.23%	(19,744.05)	-0.43%	
2017	December	4,608,204.78			10,397.57			4,612,084.47	3,879.69	0.08%	10,397.57	0.23%	(6,517.88)	-0.14%	
2018	January	4,612,084.47			10,169.69			4,581,345.92	(30,738.55)	-0.67%	10,169.69	0.22%	(40,908.24)	-0.89%	
2018	February	4,581,345.92			10,336.70			4,579,320.49	(2,025.43)	-0.04%	10,336.70	0.23%	(12,362.13)	-0.27%	
2018	March	4,579,320.49			10,137.19			4,592,401.54	13,081.05	0.29%	10,137.19	0.22%	2,943.86	0.06%	
2018	April	4,592,401.54			9,973.26			4,578,842.80	(13,558.74)	-0.30%	9,973.26	0.22%	(23,532.00)	-0.51%	
2018	May	4,578,842.80			9,751.63			4,600,796.38	21,953.58	0.48%	9,751.63	0.21%	12,201.95	0.27%	
2018	June	4,600,796.38			10,086.38			4,601,041.61	245.23	0.01%	10,086.38	0.22%	(9,841.15)	-0.21%	
FISCAL YE 6/30/18		4,665,404.09	(261,199.01)	-	125,691.81	(25.00)	-	4,601,041.61	954.78	0.02%	125,666.81	2.69%	(124,712.03)	-2.67%	
2018	July	4,601,041.61			9,961.42			4,598,679.61	(2,362.00)	-0.05%	9,961.42	0.22%	(12,323.42)	-0.27%	
2018	August	4,598,679.61			9,800.57			4,620,693.36	22,013.75	0.48%	9,800.57	0.21%	12,213.18	0.27%	
2018	September	4,620,693.36			9,528.11			4,610,111.47	(10,581.89)	-0.23%	9,528.11	0.21%	(20,110.00)	-0.44%	
2018	October	4,610,111.47			9,812.17			4,612,192.84	2,081.37	0.05%	9,812.17	0.21%	(7,730.80)	-0.17%	
2018	November	4,612,192.84			10,088.48			4,638,035.66	25,842.82	0.56%	10,088.48	0.22%	15,754.34	0.34%	
2018	December	4,638,035.66	4,291,878.15		12,080.19			8,975,590.22	45,676.41	0.98%	12,080.19	0.26%	33,596.22	0.72%	From Morgan Stanley
2019	January	8,975,590.22	21,716.47		14,623.63			9,008,158.42	10,851.73	0.12%	14,623.63	0.16%	(3,771.90)	-0.04%	From Morgan Stanley
2019	February	9,008,158.42			19,912.61			9,035,540.64	27,382.22	0.30%	19,912.61	0.22%	7,469.61	0.08%	
2019	March	9,035,540.64			19,632.10			9,090,020.67	54,480.03	0.60%	19,632.10	0.22%	34,847.93	0.39%	
2019	April	9,090,020.67			18,689.79			9,101,041.79	11,021.12	0.12%	18,689.79	0.21%	(7,668.67)	-0.08%	
2019	May	9,101,041.79			22,324.01			9,175,220.40	74,178.61	0.82%	22,324.01	0.25%	51,854.60	0.57%	
2019	June	9,175,220.40			24,242.32			9,224,981.82	49,761.42	0.54%	24,242.32	0.26%	25,519.10	0.28%	
FISCAL YE 6/30/19		6,838,860.56	4,313,594.62	-	180,695.40	-	-	9,224,981.82	310,345.59	4.30%	180,695.40	2.64%	129,650.19	1.65%	
2019	July	9,224,981.82			18,765.25			9,211,001.86	(13,979.96)	-0.15%	18,765.25	0.20%	(32,745.21)	-0.35%	
2019	August	9,211,001.86			21,448.51			9,278,531.19	67,529.33	0.73%	21,448.51	0.23%	46,080.82	0.50%	
2019	September	9,278,531.19			17,587.83			9,277,623.00	(908.19)	-0.01%	17,587.83	0.19%	(18,496.02)	-0.20%	
2019	October	9,277,623.00			16,745.89			9,249,004.10	(28,618.90)	-0.31%	16,745.89	0.18%	(45,364.79)	-0.49%	
2019	November	9,249,004.10			18,174.39			9,284,463.06	35,458.96	0.38%	18,174.39	0.20%	17,284.57	0.19%	
2019	December														
FISCAL YE 6/30/20		9,248,228.39	-	-	92,721.87	-	-	9,284,463.06	59,481.24	0.01	92,721.87	1.00%	(33,240.63)	-0.36%	

		FROM STATEMENT							PERFORMANCE						
Year	Month	BEGINNING VALUE	TRANSFERS/ UNSETTLED	DIVIDENDS EARNED	INTEREST EARNED	FEES(1)	REALIZED GAIN/LOSS	ENDING VALUE	NET CHANGE IN VALUE	RETURN	NET REVENUE EARNED	YIELD	NET CHANGE TO PRINCIPLE	% CHANGE TO PRINCIPLE	Notes
INFINEX															
2016	July	1,403,966.26	-	-	1,375.00	(10.00)	-	1,405,329.76	1,363.50	0.10%	1,365.00	0.10%	(1.50)	0.00%	
2016	August	1,405,253.67	-	1.41	-	-	-	1,405,253.67	-	0.00%	1.41	0.00%	(1.41)	0.00%	
2016	September	1,405,197.18	-	0.01	-	-	-	1,405,197.18	-	0.00%	0.01	0.00%	(0.01)	0.00%	
2016	October	1,405,197.18	-	-	1,629.45	(10.00)	-	1,406,812.13	1,614.95	0.11%	1,619.45	0.12%	(4.50)	0.00%	
2016	November	1,406,812.13	-	0.01	1,504.11	(10.00)	-	1,407,966.75	1,154.62	0.08%	1,494.12	0.11%	(339.50)	-0.02%	
2016	December	1,407,966.75	-	0.01	-	-	-	1,406,967.26	(999.49)	-0.07%	0.01	0.00%	(999.50)	-0.07%	
2017	January	1,406,967.26	-	-	1,629.45	(10.00)	-	1,409,733.71	2,766.45	0.20%	1,619.45	0.12%	1,147.00	0.08%	1/1 - 2/28
2017	February	1,409,733.71	-	-	-	-	-	1,409,733.71	-	0.00%	-	0.00%	-	0.00%	1 stmt
2017	March	1,409,733.71	-	-	-	-	-	1,408,625.21	(1,108.50)	-0.08%	-	0.00%	(1,108.50)	-0.08%	
2017	April	1,408,625.21	-	-	2,692.33	(20.00)	-	1,411,344.04	2,718.83	0.19%	2,672.33	0.19%	46.50	0.00%	
2017	May	1,411,344.04	-	-	-	-	-	1,410,641.04	(703.00)	-0.05%	-	0.00%	(703.00)	-0.05%	
2017	June	1,410,641.04	-	0.06	-	-	-	1,410,018.60	(622.44)	-0.04%	0.06	0.00%	(622.50)	-0.04%	
FISCAL YE 6/30/17		1,407,619.85	0.00	1.50	8,830.34	(60.00)	0.00	1,410,018.60	6,184.92	0.44%	8,771.84	0.62%	$ (2,586.92)	-0.18%	
2017	July	1,410,018.60	-	-	-	-	-	1,410,018.60	-	0.00%	-	0.00%	$ -	0.00%	
2017	August	1,410,018.60	-	-	-	-	-	1,410,018.60	-	0.00%	-	0.00%	$ -	0.00%	7/1 - 9/30
2017	September	1,410,018.60	-	4.84	1,994.52	(10.00)	-	1,412,919.46	2,900.86	0.21%	1,989.36	0.14%	$ 911.50	0.06%	1 stmt
2017	October	1,412,919.46	-	-	-	-	-	1,412,919.46	-	0.00%	-	0.00%	$ -	0.00%	No Oct stmt as of 11/9
2017	November	1,412,919.46	-	18.91	1,869.86	(10.00)	-	1,415,051.23	2,131.77	0.15%	1,878.77	0.13%	$ 253.00	0.02%	
2017	December	1,415,051.23		82.98	2,375.00	(10.00)		1,417,292.71	2,241.48	0.16%	2,447.98	0.17%	$ (206.50)	-0.01%	
2018	January	1,417,292.71		14.78	-	-	-	1,417,267.49	(25.22)	0.00%	14.78	0.00%	$ (40.00)	0.00%	
2018	February	1,417,267.49	1,000,000.00	82.00				2,417,121.49	(146.00)	-0.01%	82.00	0.01%	$ (228.00)	-0.02%	From Peoples account
2018	March	2,417,121.49		92.56	2,662.67	(10.00)		2,419,135.22	2,013.73	0.08%	2,745.23	0.11%	$ (731.50)	-0.03%	
2018	April	2,419,135.22	235,000.00	148.52	318.49			2,654,066.73	(68.49)	0.00%	467.01	0.02%	$ (535.50)	-0.02%	From Peoples account
2018	May	2,654,066.73	100,000.00	108.59	4,802.19	(20.00)		2,758,301.51	4,234.78	0.16%	4,890.78	0.18%	$ (656.00)	-0.02%	
2018	June	2,758,301.51		68.17	308.22	(10.00)		2,758,003.40	(298.11)	-0.01%	366.39	0.01%	$ (664.50)	-0.02%	
FISCAL YE 6/30/18		1,796,177.59	1,335,000.00	621.35	14,330.95	(70.00)	0.00	2,758,003.40	12,984.80	0.73%	14,882.30	0.77%	$ (1,897.50)	-0.05%	
2018	July	2,758,003.40						2,758,003.40	-	0.00%	-	0.00%	$ -	0.00%	7/1 - 8/31
2018	August	2,758,003.40		132.72	2,107.53	(10.00)		2,763,388.65	5,385.25	0.20%	2,230.25	0.08%	$ 3,155.00	0.11%	1 stmt
2018	September	2,763,388.65		328.93	3,729.45	(10.00)		2,766,370.03	2,981.38	0.11%	4,048.38	0.15%	$ (1,067.00)	-0.04%	
2018	October	2,766,370.03		520.41	2,991.78	(10.00)		2,769,420.22	3,050.19	0.11%	3,502.19	0.13%	$ (452.00)	-0.02%	
2018	November	2,769,420.22	250,000.00	680.05	3,677.74	(10.00)		3,023,241.51	3,821.29	0.14%	4,347.79	0.16%	$ (526.50)	-0.02%	From Peoples account
2018	December	3,023,241.51		139.47	5,369.86	(10.00)		3,028,781.34	5,539.83	0.18%	5,499.33	0.18%	$ 40.50	0.00%	
2019	January	3,028,781.34		305.20	4,619.18	(10.00)		3,036,381.72	7,600.38	0.25%	4,914.38	0.16%	$ 2,686.00	0.09%	
2019	February	3,036,381.72		118.05	6,217.46	(10.00)		3,043,687.23	7,305.51	0.24%	6,325.51	0.21%	$ 980.00	0.03%	
2019	March	3,043,687.23		480.80	5,232.67	(10.00)		3,049,156.90	5,469.67	0.18%	5,703.47	0.19%	$ (233.80)	-0.01%	
2019	April	3,049,156.90		166.20	6,717.47	(10.00)		3,056,330.57	7,173.67	0.24%	6,873.67	0.23%	$ 300.00	0.01%	
2019	May	3,056,330.57		347.44	7,041.10	(10.00)		3,063,349.61	7,019.04	0.23%	7,378.54	0.24%	$ (359.50)	-0.01%	
2019	June	3,063,349.61		272.38	7,592.46	(10.00)		3,074,134.95	10,785.34	0.35%	7,854.84	0.26%	$ 2,930.50	0.10%	
FISCAL YE 6/30/19		2,926,342.88	250,000.00	3,491.65	55,296.70	(110.00)	0.00	3,074,134.95	66,131.55	2.22%	58,678.35	1.97%	$ 7,453.20	0.25%	
2019	July	3,074,134.95		858.05	9,433.91	(20.00)		3,085,821.91	11,686.96	0.38%	10,271.96	0.33%	$ 1,415.00	0.05%	
2019	August	3,085,821.91		1,425.49	1,576.37	(10.00)		3,089,383.77	3,561.86	0.12%	2,991.86	0.10%	$ 570.00	0.02%	
2019	September	3,089,383.77		2,024.36	8,918.83	(10.00)		3,099,129.46	9,745.69	0.32%	10,933.19	0.35%	$ (1,187.50)	-0.04%	
2019	October	3,099,129.46		1,261.07	1,058.22	(10.00)		3,102,933.25	3,803.79	0.12%	2,309.29	0.07%	$ 1,494.50	0.05%	
2019	November	3,102,933.25		652.69	552.05	(10.00)		3,102,712.99	(220.26)	-0.01%	1,194.74	0.04%	$ (1,415.00)	-0.05%	
2019	December														
FISCAL YE 6/30/20		3,090,280.67	0.00	6,221.66	21,539.38	(60.00)	0.00	3,102,712.99	28,578.04	0.01	27,701.04	0.90%	$ 877.00	0.03%	

		FROM STATEMENT							PERFORMANCE						
Year	Month	BEGINNING VALUE	TRANSFERS/ UNSETTLED	DIVIDENDS EARNED	INTEREST EARNED	FEES(1)	REALIZED GAIN/LOSS	ENDING VALUE	NET CHANGE IN VALUE	RETURN	NET REVENUE EARNED	YIELD	NET CHANGE TO PRINCIPLE	% CHANGE TO PRINCIPLE	Notes
MORGAN STANLEY															
2016	July	4,297,165.87	-	-	11,603.19	(3,240.48)	(2,140.18)	4,264,614.41	(32,551.46)	-0.76%	6,222.53	0.14%	$ (38,773.99)	-0.90%	
2016	August	4,264,614.41	-	-	7,215.94	(1,832.29)	(3,501.34)	4,292,024.86	27,410.45	0.64%	1,882.31	0.04%	$ 25,528.14	0.60%	
2016	September	4,292,024.86	-	-	5,997.47	-	(1,715.42)	4,299,236.98	7,212.12	0.17%	4,282.05	0.10%	$ 2,930.07	0.07%	
2016	October	4,299,236.98	-	-	6,317.94	(3,242.04)	(1,760.99)	4,282,651.92	(16,585.06)	-0.39%	1,314.91	0.03%	$ (17,899.97)	-0.42%	
2016	November	4,282,651.92	-	-	5,259.30	(1,830.73)	(2,577.75)	4,294,713.52	12,061.60	0.28%	850.82	0.02%	$ 11,210.78	0.26%	
2016	December	4,294,713.52	-	-	5,633.93	-	(1,662.21)	4,245,298.60	(49,414.92)	-1.15%	3,971.72	0.09%	$ (53,386.64)	-1.24%	
2017	January	4,245,298.60	-	-	11,198.65	(3,140.35)	57,777.28	4,311,286.38	65,987.78	1.55%	65,835.58	1.55%	$ 152.20	0.00%	
2017	February	4,311,286.38	-	-	6,801.98	(1,831.75)	(2,449.64)	4,309,209.00	(2,077.38)	-0.05%	2,520.59	0.06%	$ (4,597.97)	-0.11%	
2017	March	4,309,209.00	-	-	7,168.37	-	(2,425.02)	4,284,789.68	(24,419.32)	-0.57%	4,743.35	0.11%	$ (29,162.67)	-0.68%	
2017	April	4,284,789.68	-	-	6,945.70	(3,204.79)	(2,827.93)	4,307,741.75	22,952.07	0.54%	912.98	0.02%	$ 22,039.09	0.51%	
2017	May	4,307,741.75	-	-	5,605.63	(1,834.32)	(2,201.19)	4,308,920.24	1,178.49	0.03%	1,570.12	0.04%	$ (391.63)	-0.01%	
2017	June	4,308,920.24	-	-	7,180.81	-	(2,297.24)	4,310,486.90	1,566.66	0.04%	4,883.57	0.11%	$ (3,316.91)	-0.08%	
FISCAL YE 6/30/17		**4,291,471.10**	-	-	**86,928.91**	**(20,156.75)**	**32,218.37**	**4,310,486.90**	**13,321.03**	**0.31%**	**98,990.53**	**2.31%**	**$ (85,669.50)**	**-2.00%**	
2017	July	4,310,486.90	(312,690.24)	-	8,258.33	(3,259.44)	(2,463.10)	4,101,203.90	103,407.24	2.40%	2,535.79	0.06%	$ 100,871.45	2.34%	Unsettled transcations
2017	August	4,101,203.90	312,690.24	-	9,051.19	(1,837.48)	(2,379.41)	4,323,754.23	(90,139.91)	-2.20%	4,834.30	0.12%	$ (94,974.21)	-2.32%	Reverse unsettled
2017	September	4,323,754.23	-	-	7,231.44	-	(1,675.44)	4,283,914.20	(39,840.03)	-0.92%	5,556.00	0.13%	$ (45,396.03)	-1.05%	
2017	October	4,283,914.20	(205,825.00)	-	7,149.85	(3,239.34)	(2,565.20)	4,088,893.88	10,804.68	0.25%	1,345.31	0.03%	$ 9,459.37	0.22%	Unsettled transcations
2017	November	4,088,893.88	205,825.00		8,463.61	(1,842.86)	(2,526.04)	4,320,808.83	26,089.95	0.64%	4,094.71	0.10%	$ 21,995.24	0.54%	Reverse unsettled
2017	December	4,320,808.83			9,410.16		(2,034.36)	4,289,205.34	(31,603.49)	-0.73%	7,375.80	0.17%	$ (38,979.29)	-0.90%	
2018	January	4,289,205.34	(278,000.00)		8,469.85	(3,172.84)	(3,156.23)	4,030,742.80	19,537.46	0.46%	2,140.78	0.05%	$ 17,396.68	0.41%	To Peoples account
2018	February	4,030,742.80			8,869.22	(1,709.05)	(2,385.53)	4,030,114.94	(627.86)	-0.02%	4,774.64	0.12%	$ (5,402.50)	-0.13%	
2018	March	4,030,114.94			7,290.36		(2,561.82)	4,032,812.28	2,697.34	0.07%	4,728.54	0.12%	$ (2,031.20)	-0.05%	
2018	April	4,032,812.28	200,000.00		8,194.78		(2,273.27)	4,227,124.10	(5,688.18)	-0.14%	5,921.51	0.15%	$ (11,609.69)	-0.29%	From Peoples account
2018	May	4,227,124.10			11,365.77		(2,728.57)	4,245,973.83	18,849.73	0.45%	8,637.20	0.20%	$ 10,212.53	0.24%	
2018	June	4,245,973.83			9,960.22		(2,407.29)	4,247,406.33	1,432.50	0.03%	7,552.93	0.18%	$ (6,120.43)	-0.14%	
FISCAL YE 6/30/18		**4,190,419.60**	**(78,000.00)**	-	**103,714.78**	**(15,061.01)**	**(29,156.26)**	**4,247,406.33**	**14,919.43**	**0.28%**	**59,497.51**	**1.42%**	**$ (44,578.08)**	**-1.14%**	
2018	July	4,247,406.33			8,503.48		(2,639.80)	4,240,579.81	(6,826.52)	-0.16%	5,863.68	0.14%	$ (12,690.20)	-0.30%	
2018	August	4,240,579.81			8,965.77		(3,580.03)	4,272,142.30	31,562.49	0.74%	5,385.74	0.13%	$ 26,176.75	0.62%	
2018	September	4,272,142.30		70.32	8,629.87		(2,922.54)	4,263,442.11	(8,700.19)	-0.20%	5,777.65	0.14%	$ (14,477.84)	-0.34%	
2018	October	4,263,442.11		160.37	8,306.01		(3,400.88)	4,262,726.41	(715.70)	-0.02%	5,065.50	0.12%	$ (5,781.20)	-0.14%	
2018	November	4,262,726.41		282.31	11,744.24		(4,646.15)	4,288,684.24	25,957.83	0.61%	7,380.40	0.17%	$ 18,577.43	0.44%	
2018	December	4,288,684.24	(4,291,878.15)	482.78	10,383.50	(95.00)	(3,518.11)	21,716.47	24,910.38	0.58%	7,253.17	0.17%	$ 17,657.21	0.41%	To Janney
2019	January	21,716.47	(21,716.47)	248.24	4,686.28			-	(0.00)	0.00%	4,934.52	22.72%	$ (4,934.52)	-22.72%	To Janney
2019	February														
FISCAL YE 6/30/19		**3,656,671.10**	**(4,313,594.62)**	**1,244.02**	**61,219.15**	**(95.00)**	**(20,707.51)**	-	**66,188.29**	**1.55%**	**41,660.66**	**23.58%**	**24,527.63**	**-22.03%**	
SUMMARY															
FISCAL YE 6/30/17		**10,577,657.87**	-	**20.37**	**219,797.32**	**(20,216.75)**	**32,218.37**	**10,581,791.34**	**4,133.47**	**0.04%**	**231,819.31**	**2.19%**	**(227,685.84)**	**-2.15%**	
FISCAL YE 6/30/18		**10,581,791.34**	**995,800.99**	**621.35**	**243,737.54**	**(15,156.01)**	**(29,156.26)**	**11,606,451.34**	**28,859.01**	**0.27%**	**200,046.62**	**1.89%**	**(171,187.61)**	**-1.62%**	
FISCAL YE 6/30/19		**11,606,451.34**	**250,000.00**	**4,735.67**	**297,211.25**	**(205.00)**	**(20,707.51)**	**12,299,116.77**	**442,665.43**	**3.81%**	**281,034.41**	**2.42%**	**161,631.02**	**1.39%**	
FISCAL YE 6/30/20		**12,299,116.77**	-	**6,221.66**	**114,261.25**	**(60.00)**	-	**12,387,176.05**	**88,059.28**	**0.72%**	**120,422.91**	**0.98%**	**(32,363.63)**	**-0.26%**	
JULY 2016 TO DATE		**12,299,116.77**	**1,245,800.99**	**11,599.05**	**875,007.36**	**(35,637.76)**	**(17,645.40)**	**12,387,176.05**	**563,717.19**	**4.84%**	**833,323.25**	**7.48%**	**(269,606.06)**	**-2.64%**	

Trumbull Recreation
Cash Receipts Review Follow-up

TOWN OF TRUMBULL, CT

January 2, 2020

Therese Keegan
Financial/Accounting Controls Analyst

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Phone: (203) 452-5072

January 2, 2020

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

Dear Mrs. Hammers,

I respectfully submit the enclosed report entitled Trumbull Recreation - Cash Receipts Review Follow-Up.

The objectives of this audit were to:

- Ensure the 2015 Matrix Consulting Group audit findings associated with cash receipts and general matters have been appropriately and permanently addressed,
- Ensure the 2017 internal audit recommendations have been implemented, and if not, an explanation is available,
- Ensure the current Recreation cash receipts process adheres to internal controls designed to adequately identify and safeguard Town receipts throughout the revenue cycle.

I would like to thank the Superintendent of Parks and Recreation, Dmitri Paris, and his staff for their assistance in the completion of this report, as well as the assistance of Maria Pires and the Finance staff.

Respectfully submitted,

Therese Keegan
Financial/Accounting Controls Analyst

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Background

1. In 2015 the Town contracted with the Matrix Consulting Group to review and report on the Town of Trumbull's Parks and Recreation policies, processes and procedures. On December 15, 2015 Matrix issued a widely encompassing report, entitled "Management Audit of the Town's Parks and Recreation Activities". The report provided:
   - A profile of the Department of Parks and Recreation,
   - A comparison of current processes to "best practices",
   - An evaluation of staffing, structure and service levels,
   - Twenty-five high level recommendations for improvement, including priority and estimated cost to implement. Subsequent chapters of the report provided guidance as to how to accomplish.

A section of the Matrix report was dedicated to Finance and Administration. Seven of the report's 25 recommendations related to Cash Receipts.

#	Recommendation	Priority	Timeframe	Cost	Status
1	The Department should develop and implement clear, written policies regarding funds and expenditures.	High	Immediate	None	In process
2	The Department's section of the Trumbull Budget should include reporting on both the General Fund and Special Agency Account Revenues and expenditures	High	2017 budget cycle	None	Complete
3	The Department should develop and implement reporting to track use, cost, revenues and expenditures for all major programs.	High	within 6 mo.	None	Complete
4	The Department should move forward with automation of Recreation registration including availaility of on-line registration for residents.	Medium	within 6 mo.	unknown	Complete
5	As an interim solution before RecTrac is implemented, Department should enter registration data into a shared spreadsheet that includes information regarding registration numbers and fees collected.	High	Immediate	None	NA
6	The Department should redesign revenue collection and cash handling processes in accordance with Best Practices and Trumbull's own cash handling guidelines.	High	Immediate	None	Complete
7	The Department should add the position of Business Manager to be in charge of all financial, HR and technology aspects of managing the Department.	Medium	within 6 mo.	Salary/Ben.	Complete

2. An internal audit dated 2/28/17, entitled Trumbull Recreation Cash Receipts Review identified 3 additional Findings with multiple Recommendations, summarized with a status column on page 11 of the Appendix. The full text of the Findings, Recommendations and Management Responses is included on pages 13-17 of the Appendix. Open items are included in Findings of this report.

Scope and Methodology

- Revenue collection and cash handling processes were documented for each of the Department's revenue streams. These processes were reviewed for efficiency and for the existence and appropriateness of internal controls.

- All of the above Matrix recommendations were tested to ensure that they were appropriately and permanently addressed and that the solutions implemented did not create other issues.

- The February 2017 internal audit recommendations were tested to ensure that they were appropriately and permanently addressed and that the solutions implemented did not create other issues.

Cash Receipts Processes

The Recreation Department tracks revenue in RecTrac. Revenues are generated from multiple sources as follows:

Account numbers:					
Munis	**RecTrac**	**Account Descriptions**	**2019**	**2018**	**2017**
72130063	999999	Recreation Clearing Account	1,983	5,141	5,113
72130063	721363	Recreation Fees		136	263,717
72130057	721357	Coed Sports	8,018	10,326	10,194
30110000	30110	Youth Service - **COUNSELING INCOME**	6,065	-	-
72130056	721356	Field Use/Maint/Lights	16,486	17,910	17,207
72130020	721320	Memorial Donation		3,000	3,500
72130053	721353	Park Stickers	-	-	3,510
01080600	108060	Parks - Permits and Maintenance	8,670	9,615	
01080600	10806	Parks Revenue	60,602	6,624	
01080400	10804	Recreation Fees	319,641	329,564	
72050400	720504	Trumbull Youth (TYA)	28,795	22,435	24,510
72130055	721355	Mens Softball receipts			12,937
72130054	721354	Park Permits receipts	6,154		10,814
72130021	721321	Softball Lights	600	6,050	10,750
			457,014	410,801	362,252

The Town has been using VEOCI for Emergency Management since 2013 and is currently building solutions for DPW Citizen Service Requests. VEOCI is also building a permitting solution for Building/Fire Marshal/Planning & Zoning/Health that will replace the Energov system.

The last project that VEOCI is working on is for Recreation to replace the current RecTrac system. The new software can develop leagues, schedules, and other programs. The Recreation Department looks forward to the time when they will be brought into the discussion, planning, review and testing processes of new software implementation.

1. Program Registration

Registration can now be completed online with a credit card or in person at the Recreation office.

Online: Registration forms and credit card payments can now be completed online. Registration information flows to the Rec Department and credit card information flows directly to Finance where it is checked against bank information.

In person: The Department accepts cash, checks and credit cards. Clerks enter registration information into RecTrac which accumulates detail and provides customer receipts. Receipts are reconciled to sales at the end of each day. Cash, checks and credit card slips are stored in the safe with the daily reports which include a General Ledger Summary Distribution Report categorizing receipts by Special Revenue Account, and amounts collected for the day broken down by cash, check, and credit card.

- The Recreation Director uses the Daily Reports to prepare an Excel based Revenue Template. The Recreation Director counts out the cash, checks, and credit card slips to ensure all receipts have been submitted.
- The Revenue Template feeds a Deposit Transmittal form. The Deposit Transmittal summarizes the week's sales and receipts.
- The Recreation Director prepares a bank deposit ticket for cash and checks, and funds are taken to the bank. All deposits tested had been made in a timely manner. A copy of the validated deposit slip is attached to the weekly Deposit Transmittal and forwarded to Accounting for summary input to MUNIS.

2. Other Income

A. Movie tickets: purchased 2,000 at a time, usually twice annually. Tickets are purchased for $8 each and sold for $9 each. Packages are kept in safe and issued to clerks in batches of 100. Movie ticket receipts are included in the Recreation Fees account.
B. Park stickers: non-residents may purchase for annual fee of $112. Park stickers are free to Trumbull residents. Park sticker revenue is included in the Park Revenue account.
C. Field permits and lighting charges: currently billed manually at end of each season. Tracked manually to receipt.

Findings & Recommendations

Finding #1: Per the Findings (detailed in appendix) of the Town of Trumbull Special Revenue Fund Review dated January 2016, all 20 Special Revenue Accounts were to be reconciled, some combined or closed, balances moved, and unused accounts inactivated.

The balances of Recreation and Parks Special Revenue accounts have been updated from the 2016 review and are as follows as of 6/30/XX:

ACCOUNT	ACCT DESCRIPTION	STATUS	2019	2018	2017	2016	2015
72130079	Beautification Commission	A	3,095	3,095	3,095	3,095	4,395
72060000	Early Learning Playground	A	709	709	709	709	709
72130022	Indian Ledge Playground	A	8,351	8,351	8,351	8,351	8,351
72130014	Kachele Farm Irrigation	A	(7,959)	(7,959)	(7,959)	(7,959)	(7,959)
72130082	Memorial Walkway	A	350	350	350	350	350
72130089	Outdoor Planting	A	20	20	20	20	20
72130020	Park Ranger Endowment Gift	A	7,562	7,562	6,126	4,313	1,395
72130043	Vietnam Memorial	A	(4,664)	(4,664)	(4,664)	(4,664)	(4,664)
	Total Parks		**7,464**	**7,464**	**6,028**	**4,216**	**2,598**
72080900	Ex Artcomm	A	1,199	54	139	-	4,664
72130054	Park Permits	I	-	11,241	17,658	27,847	20,366
72130053	Park Stickers	A	-	-	2,295	12,007	18,148
72130055	Recreation Adult	I	-	8,415	8,645	2,851	6,859
72130057	Recreation Coed	A	23,449	20,914	22,590	16,750	18,393
72130063	Recreation Fees	A	4,653	4,428	107,948	156,184	151,628
72130056	Recreational Field Use	A	143,246	32,754	26,757	19,598	19,658
72130021	Softball Lights	I	-	83,034	75,284	61,834	49,184
72130062	Team	A	(26)	(26)	(26)	(26)	(26)
72130060	Youth - Kids First	A	1,296	1,296	1,296	1,296	1,296
72130061	Youth - Safe Rides	A	11	11	11	11	11
72130016	Youth - Trumbull Triad	A	414	414	414	414	414
72050400	Youth Commission	A	18,958	33,352	50,498	54,189	33,797
	Total Recreation		**193,200**	**195,887**	**313,508**	**352,956**	**324,393**
	Total Parks & Recreation		200,665	203,351	319,537	357,171	326,990
	Count		17	20	21	20	21

Recommendations:

1. Reconciliations are not performed for any of the accounts used. Account activity should be compared to Munis postings on a monthly or at least a quarterly basis. Reconciliation will ensure the subledger agrees to the reporting ledger, and that balances are properly represented.

   Movie tickets on hand should be reconciled to sales prior to purchasing an additional batch.

2. As recommended in the 2016 review, the Department now primarily records income to the General Fund. 5 Special Revenue Accounts are currently being used:
   - 2 Special Revenue Accounts remain combining specific program activity,
   - 1 for Trumbull Youth,
   - 1 for EX Arts and,
   - 1 clearing account.

It is important that these accounts are taken into consideration for budgetary purposes. If this activity and these balances are not captured in the budgetary process, disbursement from these funds is not subject to spending constraint.

Recreation Management Response: Now that multiple accounts have been reduced to five it will be easier to reconcile them on a regular basis. Over the past few years there have been many changes to the special revenue accounts which made it difficult. Some revenue has been moved from the special

agency accounts to the general fund, some have been inactivated but not closed, and others have been combined and completely closed so that the history is no longer visible.

The recreation staff has an inventory of the movie tickets on hand. We will reconcile the ticket sales to tickets on hand prior to purchasing the next batch of tickets.

The five special revenue accounts remaining are taken into consideration during the budgeting process.

Finance Management Response: Finance Department will coordinate with Recreation personnel to ensure accounts are reconciled and included in budget discussions. Additionally, Finance Department will continue to work on account inactivations per 2016 report recommendation.

Finding #2: Upon prior audit recommendation to close or combine several of the 21 Special Revenue Accounts, detail of income sources is now captured in the RecTrac subledger rather than in Munis. The RecTrac detail was presented on page 5 above.

Munis was compared to the RecTrac subledger to ensure department was relying upon complete and accurate income information for planning and scheduling throughout the year.

Account numbers:			2019		2018		2017	
Munis	RecTrac	Account Descriptions	Munis	RecTrac	Munis	RecTrac	Munis	RecTrac
72130063	999999	Recreation Clearing Account	(300)	1,983	55	5,141	89	5,113
72130063		Miscellaneous Revenue	1,649		-		518	
72130063		Munis adjustments					640	
72130063	721363	Recreation Fees	-		-	136	253,268	263,717
72130063		Munis adjustments					6,920	
72080900		Ex-Arts Comm	2,715		2,075		4,555	
72130057	721357	Coed Sports	7,587	8,018	12,050	10,326	9,744	10,194
72130057		Munis adjustments			(626)		5,625	
30110000	30110	Youth Service - COUNSELING INCOME	6,065	6,065	29,206	-	30,231	-
30110000		Munis adjustments - COUNSELING	(162)					
72130056	721356	Field Use/Maint/Lights	21,781	16,486	15,625	17,910	17,087	17,207
72130056		Munis adjustments	105,650					
72130020	721320	Memorial Donation				3,000	1,501	3,500
72130053	721353	Park Stickers	-	-	-	-	4,521	3,510
01080600	108060	Parks - Permits and Maintenance		8,670		9,615		
01080600	10806	Parks Revenue	69,349	60,602	16,612	6,624	-	
01080600		Munis adjustments	137					
01080400	10804	Recreation Fees	304,792	319,641	304,236	329,564	-	
01080400		Munis adjustments	(5,255)		(11,730)			
72050400	720504	Trumbull Youth (TYA)	99,488	28,795	90,133	22,435	92,018	24,510
72050400		Youth-dep's outside RecTrac						
72130055	721355	Mens Softball receipts			626		13,442	12,937
72130055		Munis adjustments	(5,855)		626		(720)	
72130054	721354	Park Permits receipts	5,219	6,154	-		12,719	10,814
72130054		Munis adjustments	(16,161)					
72130021	721321	Softball Lights	600	600	7,750	6,050	13,450	10,750
72130021		Munis adjustments	(83,634)					
		Totals by Year	513,664	457,014	466,639	410,801	465,607	362,252
Entries net to zero				56,650		55,838		103,356

Variances are driven by:

- Coordinating/training on the use of the new accounts,
- the posting of ~$78k of 2019 receipts directly to Munis (outside RecTrac),
- posting of payments against Munis revenue accounts rather than to expense accounts.

Recommendations:

- Access to Munis accounts needs to be reviewed and updated. Currently Recreation personnel do not have the ability to view all of the Special Revenue accounts for which they are responsible, and therefore cannot reconcile.
- All of the Department's income should be recorded in RecTrac and allowed to flow into Munis.
- Expense payments should be posted to separate Munis accounts, rather than netting against revenue.
- Additionally, Recreation personnel should reconcile:
  - Credit Card receipts to statement on a daily basis,
  - Refunds and returned checks as needed, but not less frequently than monthly,
  - RecTrac postings to Munis on a semimonthly or at least a monthly basis. This reconciliation process will ensure a complete and accurate depiction of income, which can then be used for planning, scheduling and budgeting purposes.

Recreation Management Response: We are working with the Youth Department and the Arts Department to coordinate all deposits through RecTrac. Historically these departments have made their own deposits and reported the deposits to the finance department. We would like to record all revenue in RecTrac so that we can easily run reports and track revenue.

Moving forward, all expenses will only be posted against expense accounts. However, there are credit card fees that are processed by the finance department that are posted against our revenue account. This change would need to come from the finance office and a new budgeted account would need to be created.

The recreation staff compares funds received from People's (from credit card payments) to the recreation software (RecTrac) records on a daily basis. We will begin tracking the refunds through finance on a monthly basis.

The recreation staff routinely compares the RecTrac revenue to postings in Munis in the parks revenue and the recreation revenue accounts. With the takeover of all of the Youth and the Arts Department accounts it will be easier for all off the accounts to be reconciled on a regular basis.

Finance Management Response: Finance Department will coordinate with Recreation personnel to ensure Munis permissions are updated and reconciliations are completed.

Appendix

Summary of 2017 Internal Audit Findings, Recommendations, Status of Completion (pg 1 of 2)

2017 Finding	Recommendation	Status
The Matrix analysis of the accounts identified there was little consistency regarding fund use. As of June 2015 the Recreation Special Revenue Accounts totaled $324K. As of June 2016 they totaled $353K. As of February 2017 they totaled $276K.	Balances of these accounts should be taken into consideration for budgetary purposes. If these balances are not captured in the budgetary process, disbursement from these funds is not subject to spending constraint.	Complete
Four of the five Youth 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.	Open
The 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.	• 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. • Agreement should be reached on the intended use of the Field Lights account balance.	Complete
The Park Sticker account has little revenue but substantive expense. Expenses are driven by the cost of temporary summer labor, incurred to process in-person requests for park stickers. This activity runs through a special revenue account so it is not currently budgeted.	Balance 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.	Balance moved; remains active
There are four Recreation fee accounts currently used to collect fees and incur associated expenses. The balances are comprised of a historic buildup +/- current activity. The document prepared for budget purposes projects income and expense of programs but it is not tied to the Munis Special Revenue Accounts. Additionally, the document does not take the Special Revenue Account balances into consideration. Since these balances remain outside the budgetary process, amounts can be disbursed without scrutiny. Currently these accounts total $119k. All accounts should be routinely reconciled.	• 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.	Accounts are not routinely reconciled
	• 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.	Complete
	• 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.	Open

Summary of 2017 Internal Audit Findings, Recommendations, Status of Completion (pg 2 of 2)

2017 Finding	Recommendation	Status
Current audit in agreement with the Matrix audit; Department should add the position of Business Manager to be in charge of all financial, HR and technology aspects of managing the Department.	Department should move forward with automation of Recreation registration including availability of on-line payment ability for residents.	Complete
	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, which is currently the situation.	Scheduling & invoicing remains manual
	Cash Policy requires Departments make deposits more frequently than weekly, which was the Recreation Department practice.	Complete
	Department should move forward with their Administrative (how to) instructions, providing cash handling and depository guidance to personnel.	Complete
	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.	In process
	Reference to movie ticket profits benefitting "the Barn" should be removed from the Town website.	Complete

February 2017 Internal Audit Findings & Recommendations – Full Text

Finding #1: Per the Matrix audit and the Special Revenue Fund Review, Budget discussions and considerations should include revenue and expense of the General Fund as well as the Special Revenue account activity.

Additionally, per the Town of Trumbull Special Revenue Fund Review dated January 2016, the balances of the 7 Recreation special revenue accounts, the Arts Commission account and 5 Youth accounts should be taken into consideration for budgetary purposes. If these balances are not captured in the budgetary process, disbursement from these funds is not subject to spending constraint. As of June 2015 the Recreation Special Revenue Accounts totaled $324K. As of June 2016 they totaled $353K. And as of the time of this review, the balances of these accounts totaled $276K. (See Appendix, page 10, which also includes Parks Department Special Revenue Accounts for information purposes.)

1. Four of the five Youth accounts have not been used for as many as 12 years.
   Recommendation: These four accounts, totaling $1,695, should be cleared, and the accounts should be inactivated.

2. The 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.
   - Park Permits: $26,632 - includes $5K encumbered for on-site RecTrac training.
   - Field Lights: $73,484 - income generated from billing teams for use; currently held as a sinking fund for future lighting replacement.

   Recommendations:
   - 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.
   - Agreement should be reached on the intended use of the Field Lights account balance.

3. The Park Sticker account has little revenue but substantive expense. Park stickers are free to Trumbull residents and available to non-residents for an annual fee of $112. 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. The concept is to drain the balance over a period of time and then devise a policy. The current balance is $10,650.

   Recommendation: 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.

4. Finally, there are four Recreation fee accounts currently used to collect fees and incur associated expenses. The balances are comprised of a historic buildup +/- current activity. The document prepared for budget purposes projects income and expense of programs but it is not tied to the Munis Special Revenue Accounts. Additionally, the document does not take the Special Revenue Account balances into consideration. Since these balances remain outside the budgetary process, amounts can be disbursed without scrutiny. Currently these accounts total $119k.

Recommendations:

- 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.
- 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.
- 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.

The account summary in the Appendix includes proposed action plans for closing, combining or retaining each of the Special Revenue Accounts. Per Finding #2, the use of Special Revenue Accounts that remain should be formally documented, regularly reconciled and periodically compared to budget.

Management Response: We will work with finance to close/inactivate the appropriate accounts. There will be a budget impact to these changes if both revenues and expenditures are moved to the general fund. The purpose of these accounts, which is widely used in municipal Parks and Recreation Departments, is based on the potential for significant variation from budget based on changes in program registration and participation as well as impact of the timing of the FY year end in relation to program dates. Moving these accounts to the General Fund budget will expose the GF to these discrepancies. In order for the Parks and Recreation Department to be responsive to community needs the Finance Board will need to exhibit flexibility in allowing for additional appropriations based on program and activity enrollment.

The active Special Agency accounts will be managed in accordance with the SA Funds Policy referenced above. The recommendation that the account balances be returned to the General Fund do not appear reflect the purpose of the Special Agency accounts which (it is assumed) is to keep retained funds in place for expenditures related to the activity by which they were raised. The Parks and Recreation Commission should be consulted/informed prior to a determination on these funds being finalized.

Finding #2: Per recommendation of the 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.
To obtain receipt information for this audit, Special Revenue account detail was reviewed. Use of funds has not been documented. Although the account balances have not been reconciled, the Department is reviewing current receipt postings to the accounts.

Recommendation: The 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.

Management Response: The following draft Special Agency Account revenues and Expenditures has been developed and will be submitted to the Parks and Recreation Commission for review and approval.

It should be noted that ALL Department revenue is now entered into the RecTrac system upon receipt providing detailed and trackable information on all revenues.

Account	Revenue Sources	Regular Expenses	Special Disbursements
Recreation Fees	Program Registration Fees, Movie Ticket sales, Sponsor fees, planned transfer in from GF to account for subsidies and discounts	All Program Expenses including payroll, vendor fees and supplies for recreation programs	Any capital purchase would require prior approval of the Parks and Recreation Commission
Arts Commission	Cabaret ticket sales, Sponsor Fees and Donations	Related Expenses	
Athletic Field Lights	Fees collected for light rentals	Routine maintenance and repair of lights	Capital replacement of lights
Co-ed Sports and Adult Recreation	Fees collected from participants	Related league expenses including game officials, insurance and equipment.	Related facility repairs/enhancements
Field Use	Field Use fees, Field Preparation fees	Expenses for maintenance of athletic fields	Any athletic field capital purchase would require prior approval of the Parks and Recreation Commission
Park Permits	Park use fees, payment for reimbursable services (porta-johns, rangers etc.)	Payment for reimbursable services, repairs to park picnic facilities (fire pits, picnic tables, pavilions), wildlife control services	Any capital purchase would require prior approval of the Parks and Recreation Commission
Park Stickers	Revenue from Non-Resident Park Stickers	Purchase of stickers, Seasonal help to process stickers	
Parks	Donations	Expenses related to donations	Permenant structuires of items over $5,000 aproved b y Parks and Recreation Commission
Youth Commission	Participation fees, ticked sales, Sponsor contributions and donations	All Program Expenses	

Finding #3: Per the Matrix audit, the Departments should add the position of Business Manager to be in charge of all financial, HR and technology aspects of managing the Department.

Recommendations: The Department hired a Business Manager 12/16.

- The Department should move forward with automation of Recreation registration including availability of on-line payment ability for residents.
- The 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, which is currently the situation. Systemic billing will provide more consistent results and will aid currently manual collection efforts.
- During fieldwork, the Finance Department issued a Cash Receipt Policy, which specifies cash handling and depository requirements. Based on collections, the Policy potentially requires Departments make deposits more frequently than weekly, which was the Recreation Department practice. The Recreation Department immediately began making daily deposits to comply with the Cash Receipt Policy.

- The Department should move forward with their Administrative (how to) instructions, providing cash handling and depository guidance to personnel.
- 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.
- Reference to movie ticket profits benefitting "the Barn" should be removed from the Town website.

Management Response: We are currently working on transitioning to online payment for residents. This will be the primary responsibility of the Business Manager who was hired in 12/2016.

- The Director and Programs Manager are currently awaiting training and implementation of the Facilities Scheduling module in RecTrac.
- Movie ticket sales are input into RecTrac and are easily trackable. Reports are available as needed/requested.
- The reference to "The Barn" has been removed from the website.

Town of Trumbull Parks & Recreation
Special Revenue Accounts

Department	Fund#	Fund Name	June 2015	June 2016	Feb 2017	Fund is used for	Action Plan
Recreation	72130016	Youth - Trumbull Triad	414.43	414.43	414.43	Newsletter for youth programs	Not used - inactivate
Recreation	72130060	Youth - Kids First	1,295.61	1,295.61	1,295.61	Counseling for children and families	Not used - inactivate
Recreation	72130061	Youth - Safe Rides	11.00	11.00	11.00	To prevent drunk driving	Not used - inactivate
Recreation	72130062	Team	(25.69)	(25.69)	(25.69)	Not determined	Not used - inactivate
Recreation	72050400	Youth Commission	33,796.67	54,189.46	43,326.33	To assist in the social and cultural development of the youth of Trumbull with programs & summer play	Retain account
Recreation	72080900	EX ARTCOMM	4,664.36	-	1,033.56	Arts Commission	Retain account
Recreation	72130021	Trumbull Softball Lights	49,184.13	61,834.16	73,484.13	Fees collected from leagues for usage of field lights; last expense 6/14	Sinking fund
Recreation	72130053	Park Stickers	18,148.08	12,007.08	10,650.08	Non-resident fees only; expenses for stickers & personnel	Close to GF 6/30/17
Recreation	72130054	Park Permits	20,366.45	27,846.80	26,631.80	Fees collected for park usage by Town residents/picnics. Balance includes $(5k) req. for on-site RecTrac training	Close to GF 6/30/17
Recreation	72130055	Recreation Adult	6,858.96	2,850.96	(2,127.04)	Fees collected for adult programs. Historically fees collected April/May. Should be ~ $0- this time of year?	Combine and retain
Recreation	72130057	Recreation Coed	18,393.42	16,750.43	22,381.43	Payments to referees and umpires for recreational sports programs/league fees	
Recreation	72130056	Recreational Field Use	19,657.54	19,597.54	22,394.54	Field use and maintenance	Hold for Commission policy update
Recreation	72130063	Recreation Fees	151,627.97	156,183.90	76,679.37	Activity costs for recreation programs	Close to GF 6/30/17
		Total Recreation	324,392.93	352,955.68	276,149.55		
Parks	72060000	Early Learning Center Playground	709.38	709.38	709.38	Fund for Middlebrooks special needs playground	Not used - inactivate
Parks	72130014	Kachele Farm Irrigation	(7,959.41)	(7,959.41)	(7,959.41)	Irrigation for soccer fields at Madison School	Not used - inactivate
Parks	72130043	Vietnam Memorial	(4,663.68)	(4,663.68)	(4,663.68)	Maintenance of Vietnam Memorial	Not used - inactivate
Parks	72130079	Beautification Commission	4,395.40	3,095.40	3,095.40	Beautify publicly owned land not already within the jurisdiction of the Park Commission	Not used - inactivate
Parks	72130082	Memorial Walkway	349.64	349.64	349.64	Funds for placement of plaques at memorial walkways	Not used - inactivate
Parks	72130089	Outdoor Planting	20.25	20.25	20.25	To improve town gateway plantings	Not used - inactivate
Parks	72130020	Parks	1,394.73	4,312.74	2,625.62	Park Rangers set up as an endowment gift	Retain for donations
Parks	72130022	Indian Ledge Playground	8,351.25	8,351.25	8,351.25	Funds for maintenance of playground; last used 6/13	Close to GF 6/30/17
		Total Parks	2,597.56	4,215.57	2,528.45		
		Total Parks & Recreation	**326,990.49**	**357,171.25**	**278,678.00**		

TRUMBULL BOARD OF FINANCE

RULES OF PROCEDURE

1. Roberts Rules of Order shall govern the conduct of all meetings of the Trumbull Board of Finance unless substituted for herein or otherwise required by law.

2. The regular monthly meeting of the Trumbull Board of Finance will be held on the second Thursday of each month beginning at 7:00 except for such other dates or times as otherwise adopted by the Board, or by the Chairman after consultation with the Board.

3. Agendas for the regular monthly meeting of the Trumbull Board of Finance shall be delivered to all Board members and alternates seven (7) days prior to the meeting as originally scheduled or rescheduled by the Chairman per Rule #2 above. The Department of Finance shall put forth all requests to be placed on the agenda during the first week of the month in which the meeting is to take place consistent with the requisite mailing schedule.

4. Board members should review the agenda in advance of the meeting and, if they have any concerns or need additional information regarding specific Agenda items, should contact the Chairman via e-mail and copy the Board members so the requested additional information should be made available at or prior to the meeting.

The Chairman shall request all responses be returned to the Chairman via email.

The Chairman shall disseminate all responses.

5. In the absence of the Chairman, the Vice Chairman shall have sole authority to cancel meetings except in the case of inclement weather or emergencies, where the decision is made consistent with the closing of Town Hall.

6. Special meetings of the Board can be called by the Chairman or the Vice Chairman or any two members of the Board may petition for a special meeting by a letter to the Chairman or the Vice Chairman. Any meeting called under this section must be held within fourteen calendar days of the date of receipt of the request.

7. If a regular member is absent and does not designate an alternate to act, the majority of the regular members Chairman of the Board of Finance may designate an alternate subject to the provisions of section 9-167a of the Connecticut General Statutes to act in the absent members place. In all matters, except voting, alternative members of the Board have the same rights, privileges and responsibilities as sitting members.

8. The Financial/Accounting Controls Analyst shall report monthly to the Board of Finance on all activities and findings for the prior month and, as such, is available to all members for the purpose of providing information on Town Finance matters; however, his/her work priorities are determined by the Chairman. All requests for information from the Financial/Accounting Controls Analyst may go through the Chairman or if made direct, include all members of the Board on copy.

9. The Board will review the Financial/Accounting Controls Analyst's performance annually in June and make appropriate recommendations.

10. All members of the Board are entitled to have a brief summary of their remarks as they pertain to a specific agenda item included as a part of the minutes by so requesting at the applicable time.

11. With the exception of budget hearings and budget voting sessions, the monthly meetings shall adjourn no later than 10:00 p.m. However, such adjournment at 10:00 p.m. may be waived by an appropriate motion and majority vote of all voting members.

12. The agenda and available backup will be placed on the official Town website three (3) days prior to the meeting date.

13. Minutes shall be posted in accordance with the time requirements of FOI (Freedom of Information Act) and Town Charter noted as DRAFT – Subject to Modification and Approval. After minutes are approved at a subsequent meeting, they will be updated and posted as final in place of the draft.

BOARD OF FINANCE

INTRA-DEPARTMENTAL TRANSFERS LESS THAN $1000

POLICY AND PROCEDURE

Purpose: In order to promote departmental efficiency, it is the intent of the Board of Finance to give the Director of Finance for the Town of Trumbull limited authority to perform intra-departmental transfers without prior approval of the Board of Finance.

Scope: The Director of Finance shall have the authority to perform intra-departmental transfers in an amount less than $1,000 per transfer without prior approval of the Board of Finance. In no case, without exception, may the Director of Finance perform intra-departmental transfers in amounts of $1,000 or more or inter-departmental transfers of any amount without prior approval of the Board of Finance.

Duration: This policy shall go into effect on December 12, 2019 and expire on December 10, 2020. The Board of Finance reserves the right to cancel or modify this policy by majority vote of the Board of Finance and with notice to the Director of Finance. This policy may be renewed by unanimous vote of the Board of Finance after the expiration date of December 10, 2020.

Procedure: Upon request of a Department head for a transfer of funds between department accounts of less than $1,000, the Director of Finance may make such transfer under the authority granted by this policy. At the next Board of Finance meeting, the Director of Finance will list all such transfers and present this information to the entire Board. At that time, any member of the Board of Finance may ask any questions concerning theses transfers

BOARD OF FINANCE
2020 MEETING SCHEDULE

2nd Thursday of the month – 7:00 p.m.
Council Chambers Town Hall
(unless otherwise specified)**

Thursday, January 9

Thursday, February 13

Thursday, March 12

Thursday, April 9

Thursday, May 14

Special Meeting – Monday, June 8 set mill rate)

Monday, June 8

Thursday, July 9 ** Long Hill Room

Thursday, August 13

Thursday, September 10 ** Long Hill Room

Thursday, October 8

Thursday, November 12

Thursday, December 10

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE: 9-Jan-20
AGENDA: 01-20-01
AMOUNT: $31,000

2020-2021

(A) APPROPRIATION [X]

(B) TRANSFER [ ]

(C) BOND [ ]

FROM:	ACCOUNT NO.		
	ACCOUNT NAME	General Fund - Fund Balance	$31,000
TO:	ACCOUNT NO.	01022600-581888	
	ACCOUNT NAME	EMS-Capital Outlay	$31,000

(D) SUMMARY OF REQUEST: To install security cameras in and outside of the building and ambulance bays.

(E) REQUESTED BY: Leigh Goodman, EMS Chief

(F) SUPPORTING DATA: See attached

(G) CONCURRENCE: [ ] YES [ ] NO [X] 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___

* There may be 8 cameras that can be repurposed from a different site that will reduce the total amount requested by Leigh Goodman. This is being investigated and will be discussed at the Board of Finance meeting.

TRANSFER NUMBER	ACCOUNT DESCRIPTION	ACCOUNT #	BALANCE BEFORE TRANSFER	AMOUNT OF TRANSFER	BALANCE AFTER TRANSFER
01-20-01	FROM				
	GENERAL FUND - FUND BALANCE			(31,000.00)	
	TO				
	EMS CAPITAL OUTLAY	01022600-581888	11,350.00	31,000.00	**42,350.00**

TO INSTALL SECURITY CAMERAS IN AND OUTSIDE THE BUILDING AND AMBULANCE BAYS

DATE	FROM	TO ACCOUNT NAME	TO ACCOUNT NUMBER	ITEM	AMOUNT
01/09/2020	General Fund	EMS-Capital Outlay	#01022600- 581888	SECURITY	$31,000.00
ACCOUNT TOTAL					**$31,000.00**

ITEM REQUEST SUMMARY FOR SECURITY UPGRADE

TRUMBULL EMS FUNDING FOR SECURITY UPGRADE

Trumbull EMS is requesting supplemental funding to cover costs for installation of security cameras to the interior and exterior of EMS building and secure access into site, and key controlled areas.

ITEM DESCRIPTION	ITEM DETAIL	COST
ACCESS CONTROL	Detail available on request	$11,500.00
VIDEO SURVEILLANCE	Detail available on request	$19,500.00
TOTAL		**$31,000.00**

Trumbull EMS is conducting an ongoing detailed needs analysis and long term action plan for continued resource maintenance, growth & expansion, ensuring continued fiscally responsible, reliable and clinically excellent prehospital care to our community.

As part of this assessment, we found a critical need for upgraded building security to ensure our staff, fleet, supplies and property are kept safe. We are immediately addressing the most pressing requirements to adequately mitigate risk to our staff and operation.

OMNIDATA

Payable to: Omni Data, LLC
PO Box 26653
West Haven, CT 06516
203-387-6664
203-387-8745 FAX

QUOTE

Quote #	Q2YQ10178
Date	11/26/19
Sales Rep.	Adamw

Quote To:

Trumbull Town Hall
William Chin
5866 Main Street

Trumbull CT 06611

Ship To:

Trumbull Town Hall
William Chin
5866 Main Street

Trumbull CT 06611

Here is the quote you requested.

Qty	Description	Unit Price	Ext. Price
	Trumbull EMS		
	Access Control		
5	HID Reader	$183.74	$918.70
4	HES Electric Strikes	$189.99	$759.96
1	HES Electric Strikes	$349.99	$349.99
1	S2 Network Node	$1,312.50	$1,312.50
3	S2 ACM Blade	$555.00	$1,665.00
1	Altronix Power Supply	$306.24	$306.24
5	Dual Pole Door Contact	$24.99	$124.95
5	Request to Exit Sensor	$77.49	$387.45
5	Access Control Cable Runs	$200.00	$1,000.00
1	Installation / Configuration	$4,560.00	$4,560.00
	SubTotal		$11,384.79
	Video Surveillance		
1	AXIS P3717-PLE 8 Megapixel Network Camera - Color, Monochrome - 49.21 ft Night Vision - H.264, MPEG-4, MJPEG - 1920 x 1080 - 3 mm - 6 mm - 2x Optical - CMOS - Cable - Dome - Bracket Mount	$1,214.10	$1,214.10
1	Axis T91A64 Corner Bracket	$71.10	$71.10
1	AXIS T91D61 Wall Mount for Surveillance Camera	$75.60	$75.60
1	AXIS T94N01D Pendant Mount	$80.10	$80.10
1	AXIS P3225-LVE MK II 2 Megapixel Network Camera - 1920 x 1080 - 3.5x Optical - Bracket Mount	$629.06	$629.06
7	AXIS P3225-LV Mk II 2 Megapixel Network Camera - Color - 1920 x 1080 - 3 mm - 10.50 mm - 3.5x Optical - Cable - Dome	$522.78	$3,659.46
2	AXIS P1447-LE 5 Megapixel Network Camera - Cable	$674.06	$1,348.12
11	Milestone Pro License	$130.38	$1,434.18
11	Cat6 Cable Runs	$275.00	$3,025.00
1	AXIS T8524 Ethernet Switch - 24 Ports - Manageable - 2 Layer Supported - Modular - Twisted Pair, Optical Fiber	$809.05	$809.05

Prices are subject to change without notice. Terms are NET 30 and subject to 1.5% monthly fee for unpaid balance. Signing this quote is agreeing to Omni Data, LLC's terms and conditions which can be found at http://www.omnianswers.net/terms-and-conditions.pdf

Qty	Description	Unit Price	Ext. Price
1	OPTIONAL - Local Recording Server	$3,500.00	$3,500.00
1	Misc	$315.00	$315.00
1	Installation / Configuration	$3,040.00	$3,040.00
	SubTotal		$19,200.77
		SubTotal	$30,585.56
		Sales Tax	$0.00
		Shipping	$0.00
		Total	**$30,585.56**

Signature: _____ Date: _____

Printed Name: _____ Title: _____

Note:
Labor quotes (applicable only if labor is included on this quotation) are estimates based on reasonable expectations and assumed physical environment. Variations in either may require an amendment to actual total but we will never charge more without prior consent from customer.

Prices are subject to change without notice. Terms are NET 30 and subject to 1.5% monthly fee for unpaid balance. Signing this quote is agreeing to Omni Data, LLC's terms and conditions which can be found at http://www.omnianswers.net/terms-and-conditions.pdf

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE:	9-Jan-20
AGENDA:	01-20-02
AMOUNT:	$8,300

2020-2021

(A) APPROPRIATION [X]

(B) TRANSFER [ ]

(C) BOND [ ]

FROM:	ACCOUNT NO.		
	ACCOUNT NAME	General Fund - Fund Balance	$8,300
TO:	ACCOUNT NO.	01022600-522202	
	ACCOUNT NAME	EMS-Professional Services	$8,300

(D) SUMMARY OF REQUEST: Stretcher for new ambulance (1/5 of $41,500). Not part of initial ambulance purchase.

(E) REQUESTED BY: Leigh Goodman, EMS Chief

(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___

TRANSFER NUMBER	ACCOUNT DESCRIPTION	ACCOUNT #	BALANCE BEFORE TRANSFER	AMOUNT OF TRANSFER	BALANCE AFTER TRANSFER
01-20-02	FROM				
	GENERAL FUND - FUND BALANCE			(8,300.00)	
	TO				
	EMS CAPITAL OUTLAY	01022600-581888	43,350.00	8,300.00	**51,650.00**

STRETCHER FOR NEW AMBULANCE THAT WAS NOT PART
OF THE INITIAL AMBULANCE PURCHASE (1/5 OF $41,500)

ITEM REQUEST SUMMARY FOR POWER LOAD SYSTEM

TRUMBULL AMBULANCE 904 POWERLOAD SYSTEM/STRETCHER REPLACEMENT

Trumbull EMS is requesting supplemental funding to purchase a new powered loading system for the new ambulance. The costs of this CT State required equipment were inadvertently left out of our Capital Budget when the new ambulance was considered, as this item was planned for during our transitional leadership year.

NEW STRETCHER

As this should have been included in the original ambulance purchase, it becomes part of the ISF and only one fifth of the expense will be charged to this account.

ITEM DESCRIPTION	PRODUCT NAME	COST	COST PER YR
STRETCHER	Power-PRO XT	$19,000.00	$3,800.00
LOADING SYSYTEM	PowerLOAD	$22,500.00	$4,500.00
TOTAL		$41,500.0	$8,300.00
TOTAL REQUEST FOR TRANSFER			**$8,300.00**

As we upgrade our vehicles, we are installing CT State required PowerLOAD Systems into all new vehicles. PowerLOAD systems are part of our proactive risk reduction strategy to ensure we are making every reasonable effort to protect our EMS providers from injury, and that we are ensuring our patients have the best set up for smooth and safe transition from the incident into and out of our emergency response vehicles. It is important to note that maintaining uniformity in ambulance equipment is a proactive risk mitigating step, allowing all providers to know how to use all pieces of equipment efficiently, safely and effectively no matter what vehicle they respond in. All ambulances need to carry the same stretcher and loading system as they must be interchangeable on scenes and in general.

DATE	FROM	TO ACCOUNT NAME	TO ACCOUNT NUMBER	ITEM	AMOUNT
01/09/20	General Fund	EMS-Capital Outlay	#01022600- 581888	POWER LOAD SYSTEM	$8300.00
ACCOUNT TOTAL					**$8300.00**

stryker

Trumbull EMS Power Pro

Quote Number:	10057871	Remit to:	P.O. Box 93308
Version:	1		Chicago, IL 60673-3308
Prepared For:	TRUMBULL EMS	Rep:	Michael Hooper
	Attn:	Email:	michael.hooper2@stryker.com
		Phone Number:	

Quote Date:	10/01/2019
Expiration Date:	12/30/2019

Delivery Address		End User - Shipping - Billing		Bill To Account	
Name:	TRUMBULL EMS	Name:	TRUMBULL EMS	Name:	TRUMBULL EMS
Account #:	1196423	Account #:	1196423	Account #:	1196423
Address:	250 MIDDLEBROOKS AVE	Address:	250 MIDDLEBROOKS AVE	Address:	250 MIDDLEBROOKS AVE
	TRUMBULL		TRUMBULL		TRUMBULL
	Connecticut 06611		Connecticut 06611		Connecticut 06611

Equipment Products:

#	Product	Description	Qty	Sell Price	Total
1.0	6506000000	Power-PRO XT	1	$18,984.64	$18,984.64
1.1	6085033000	PR Cot Retaining Post			
1.2	7777881669	3 Yr X-Frame Powertrain Wrnty			
1.3	7777881670	2 Yr Bumper to Bumper Warranty			
1.4	6506026000	Power Pro Standard Components			
1.5	6500001430	X-RESTRAINT PACKAGE			
1.6	0054030000	DOM SHIP (NOT HI, AK, PR, GM)			
1.7	650606160000	ONE PER ORDER, MANUAL, ENG OPT			
1.8	6085031000	Trendelenburg			
1.9	6506038000	Steer Lock Option			
1.10	6092036018	J Hook			
1.11	6506127000	Power-LOAD Compatible Option			
1.12	6500028000	120V AC SMRT Charging Kit			
1.13	6500003130	KNEE GATCH BOLSTER MATRSS, XPS			
1.14	6506040000	XPS Option			
1.15	6085046000	Retractable Head Section O2			
1.16	0054200994	NO RUNNER			
1.17	6500315000	3 Stage IV Pole PR Option			
1.18	6506012003	STANDARD FOWLER			
1.19	6500128000	Head End Storage Flat			

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stryker

Trumbull EMS Power Pro

Quote Number:	10057871	Remit to:	P.O. Box 93308
Version:	1		Chicago, IL 60673-3308
Prepared For:	TRUMBULL EMS	Rep:	Michael Hooper
	Attn:	Email:	michael.hooper2@stryker.com
		Phone Number:	

Quote Date: 10/01/2019

Expiration Date: 12/30/2019

#	Product	Description	Qty	Sell Price	Total
1.20	6500147000	Equipment Hook			

Equipment List Price:	$23,152.00
Equipment Discount %:	18.0%
Equipment Total:	$18,984.64

Price Totals:

Grand Total:	$18,984.64

Prices: In effect for 60 days.

Terms: Net 30 Days

Ask your Stryker Sales Rep about our flexible financing options.

AUTHORIZED CUSTOMER SIGNATURE

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stryker

Trumbull EMS Power Load

Quote Number:	10100258	Remit to:	P.O. Box 93308
Version:	1		Chicago, IL 60673-3308
Prepared For:	TRUMBULL EMS	Rep:	Michael Hooper
	Attn:	Email:	michael.hooper2@stryker.com
		Phone Number:	

Quote Date:	12/18/2019
Expiration Date:	03/17/2020

Delivery Address		End User - Shipping - Billing		Bill To Account	
Name:	TRUMBULL EMS	Name:	TRUMBULL EMS	Name:	TRUMBULL EMS
Account #:	1196423	Account #:	1196423	Account #:	1196423
Address:	250 MIDDLEBROOKS AVE	Address:	250 MIDDLEBROOKS AVE	Address:	250 MIDDLEBROOKS AVE
	TRUMBULL		TRUMBULL		TRUMBULL
	Connecticut 06611		Connecticut 06611		Connecticut 06611

Equipment Products:

#	Product	Description	Qty	Sell Price	Total
1.0	6390000000	PowerLOAD	1	$22,457.55	$22,457.55
1.1	6390026000	Standard Comp 6390 Power-Load		$0.00	$0.00
1.2	6390029000	NO FLOORPLATE OPTION		$0.00	$0.00
1.3	639000220000	ONE PER ORDER, MANUAL, ENG OPT		$0.00	$0.00
1.4	6390600000	English Manual		$0.00	$0.00
1.5	639000010902	LABEL, WIRELESS		$0.00	$0.00
1.6	7777881660	1 year parts, labor & travel		$0.00	$0.00
			Equipment List Price:		$28,213.00
			Equipment Discount %:		20.4%
			Equipment Total:		$22,457.55

Price Totals:

Grand Total:	$22,457.55

Prices: In effect for 60 days.

Terms: Net 30 Days

Ask your Stryker Sales Rep about our flexible financing options.

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stryker

Trumbull EMS Power Load

Quote Number:	10100258	Remit to:	P.O. Box 93308
Version:	1		Chicago, IL 60673-3308
Prepared For:	TRUMBULL EMS	Rep:	Michael Hooper
	Attn:	Email:	michael.hooper2@stryker.com
		Phone Number:	

Quote Date:	12/18/2019
Expiration Date:	03/17/2020

AUTHORIZED CUSTOMER SIGNATURE

Stryker Medical - Accounts Receivable - accountsreceivable@stryker.com - PO BOX 93308 - Chicago, IL 60673-3308

TOWN OF TRUMBULL
BOARD OF FINANCE

REQUEST FOR ACTION

DATE:	9-Jan-20
AGENDA:	01-20-03
AMOUNT:	$93,280

2020-2021

(A) APPROPRIATION [X]

(B) TRANSFER [ ]

(C) BOND [ ]

FROM:	ACCOUNT NO.		
	ACCOUNT NAME	General Fund - Fund Balance	$93,280
TO:	ACCOUNT NO.	01022600-522202	
	ACCOUNT NAME	EMS-Professional Services	$93,280

(D) SUMMARY OF REQUEST: To cover EMTs that were inandvertently left out of the budget.

(E) REQUESTED BY: Leigh Goodman, EMS Chief

(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___

TRANSFER NUMBER	ACCOUNT DESCRIPTION	ACCOUNT #	BALANCE BEFORE TRANSFER	AMOUNT OF TRANSFER	BALANCE AFTER TRANSFER
01-20-03	FROM				
	GENERAL FUND - FUND BALANCE			(93,280.00)	
	TO				
	EMS PROFESSIONAL SERVICES	01022600-522202	160,050.00	93,280.00	**253,330.00**

TO COVER EMT'S WHICH WERE INADVERTENTLY
LEFT OUT OF THE BUDGET

DATE	FROM	TO ACCOUNT NAME	TO ACCOUNT NUMBER	ITEM	AMOUNT
01/09/20	General Fund	EMS-Professional Services	#01022600- 522202	EMT/MEDIC VENDOR FEES	$86,250.00
01/09/20	General Fund	EMS-Professional Services	#01022600- 522202	EMT/MEDIC VENDOR FEES	$7,030.00
ACCOUNT TOTAL					**$93,280.00**

ITEM REQUEST SUMMARY FOR EMT VENDOR FUNDS

TRUMBULL EMS FUNDING FOR EMT STAFF

Trumbull EMS is requesting supplemental funding to cover costs for EMT/Paramedic staffing. The funds were inadvertently removed from the budget when the paramedic staff from the same vendor were removed when we transitioned to a new vendor.

ITEM DESCRIPTION	ITEM DETAIL	PROJECTED COST
EMT FUNDING	EMT hourly rate of $26.16, as per current contract	$86,250.00
PARAMEDIC FUNDING	Allows for late calls/hold/QA/SUP cover as needed	$7,030.00
TOTAL		**$93,280.00**

Based on our analysis analysis of our professional account this year and vendor payments review FY to date, we have determined the appropriate amount which should have been in our initial budget and are respectfully requesting the amount be transferred from the General fund to this Account.

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01 GENERAL GOVERNMENT							
01010000 TOWN COUNCIL							
01010000 522201 SERVICES & FEES	15,653	0	15,653	7,376.52	.00	8,276.48	47.1%
01010000 522202 SERVICES & FEES	59,580	0	59,580	55,000.00	4,000.00	580.00	99.0%
01010000 545501 COMMUNICATIONS-	19,400	0	19,400	4,236.00	.00	15,164.00	21.8%
TOTAL TOWN COUNCIL	94,633	0	94,633	66,612.52	4,000.00	24,020.48	74.6%
01010100 THE TRUMBULL NATURE COMMISSION							
01010100 522201 SERVICES & FEES	240	0	240	.00	.00	240.00	.0%
01010100 590011 UTILITIES-HEAT	1,498	0	1,498	294.53	.00	1,203.47	19.7%
01010100 590012 UTILITES-ELECTR	751	0	751	314.73	.00	436.27	41.9%
01010100 590013 UTILITIES-WATER	348	0	348	101.96	.00	246.04	29.3%
TOTAL THE TRUMBULL NATURE COMMISSION	2,837	0	2,837	711.22	.00	2,125.78	25.1%
01010200 ETHICS COMMISSION							
01010200 522201 SERVICES & FEES	120	0	120	.00	.00	120.00	.0%
TOTAL ETHICS COMMISSION	120	0	120	.00	.00	120.00	.0%
01010400 FIRST SELECTMAN							
01010400 501101 SALARIES-FT/PER	306,842	0	306,842	152,110.54	.00	154,731.46	49.6%
01010400 556601 PROFESSIONAL DE	1,000	0	1,000	.00	.00	1,000.00	.0%
01010400 567704 TRANSPORTATION-	4,000	0	4,000	864.23	.00	3,135.77	21.6%
TOTAL FIRST SELECTMAN	311,842	0	311,842	152,974.77	.00	158,867.23	49.1%
01010600 PROBATE							
01010600 522203 SERVICES & FEES	2,026	0	2,026	2,026.00	.00	.00	100.0%

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01010600 534401	MATERIALS & SUP	2,432	0	2,432	2,432.00	.00	.00	100.0%
01010600 545504	COMMUNICATIONS-	4,574	0	4,574	4,574.00	.00	.00	100.0%
01010600 556604	PROFESSIONAL DE	87	0	87	87.00	.00	.00	100.0%
01010600 589901	RENTALS-ANNUAL	1,447	0	1,447	1,447.00	.00	.00	100.0%
01010600 590014	UTILITIES-TELEP	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	SALARIES-FT/PER	59,462	0	59,462	33,080.89	.00	26,381.11	55.6%
01010800 501102	SALARIES-PT/PER	21,120	0	21,120	9,747.36	.00	11,372.64	46.2%
01010800 522202	SERVICES & FEES	2,700	0	2,700	2,100.00	.00	600.00	77.8%
01010800 522203	SERVICES & FEES	30,993	0	30,993	11,900.00	.00	19,093.00	38.4%
01010800 522205	PROGRAM EXPENSE	10,355	0	10,355	8,616.07	.00	1,738.93	83.2%
01010800 534402	PROGRAM SUPPLIE	7,000	0	7,000	4,841.15	19.69	2,139.16	69.4%
01010800 545501	COMMUNICATIONS-	325	0	325	.00	.00	325.00	.0%
01010800 545504	COMMUNICATIONS-	4,190	0	4,190	3,080.79	.00	1,109.21	73.5%
01010800 556601	PROFESSIONAL DE	2,380	0	2,380	650.00	.00	1,730.00	27.3%
01010800 556602	PROFESSIONAL DE	170	0	170	70.00	.00	100.00	41.2%
01010800 556605	PROFESSIONAL DE	600	0	600	163.62	.00	436.38	27.3%
01010800 578801	MNTNCE/REPAIR S	3,300	0	3,300	3,000.00	.00	300.00	90.9%
01010800 590014	UTILITIES-TELEP	223	0	223	.00	.00	223.00	.0%
TOTAL ELECTIONS		142,818	0	142,818	77,249.88	19.69	65,548.43	54.1%
01011000 FINANCE DEPARTMENT								
01011000 501101	SALARIES-FT/PER	495,351	0	495,351	222,479.25	.00	272,871.75	44.9%
01011000 501102	SALARIES-PT/PER	80,394	0	80,394	41,221.43	.00	39,172.57	51.3%
01011000 501103	SALARIES-SEASON	0	0	0	7,305.00	.00	-7,305.00	100.0%
01011000 501105	SALARIES-OVERTI	500	0	500	16.71	.00	483.29	3.3%
01011000 556601	PROFESSIONAL DE	1,680	0	1,680	329.00	.00	1,351.00	19.6%
01011000 556602	PROFESSIONAL DE	445	0	445	380.00	.00	65.00	85.4%
01011000 556603	PROFESSIONAL DE	1,500	0	1,500	.00	.00	1,500.00	.0%
01011000 556604	PROFESSIONAL DE	400	0	400	50.00	.00	350.00	12.5%
01011000 567704	TRANSPORTATION-	400	0	400	.00	.00	400.00	.0%
TOTAL FINANCE DEPARTMENT		580,670	0	580,670	271,781.39	.00	308,888.61	46.8%
01011400 BOARD OF FINANCE								
01011400 501101	SALARIES-FT/PER	85,429	0	85,429	42,714.25	.00	42,714.75	50.0%

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01011400	522201	SERVICES & FEES	3,016	0	3,016	625.00	.00	2,391.00	20.7%
01011400	545501	COMMUNICATIONS-	1,200	0	1,200	.00	.00	1,200.00	.0%
01011400	556601	PROFESSIONAL DE	200	0	200	126.65	.00	73.35	63.3%
01011400	556602	PROFESSIONAL DE	135	0	135	130.00	.00	5.00	96.3%
TOTAL BOARD OF FINANCE			89,980	0	89,980	43,595.90	.00	46,384.10	48.5%
01011600 TAX ASSESSOR									
01011600	501101	SALARIES-FT/PER	266,697	-2,139	264,558	121,771.07	.00	142,786.93	46.0%
01011600	501102	SALARIES-PT/PER	35,936	0	35,936	18,507.90	.00	17,428.10	51.5%
01011600	501103	SALARIES-SEASON	0	2,139	2,139	2,138.28	.00	.72	100.0%
01011600	501105	SALARIES-OVERTI	500	0	500	631.10	.00	-131.10	126.2%
01011600	501888	UNIFORM ALLOWAN	150	0	150	.00	.00	150.00	.0%
01011600	522202	SERVICES & FEES	165,000	-500	164,500	99,040.96	.00	65,459.04	60.2%
01011600	522204	SERVICES & FEES	23,720	-500	23,220	20,670.00	.00	2,550.00	89.0%
01011600	534402	PROGRAM SUPPLIE	775	0	775	760.00	.00	15.00	98.1%
01011600	545501	COMMUNICATIONS-	340	0	340	259.68	.00	80.32	76.4%
01011600	556601	PROFESSIONAL DE	2,150	0	2,150	300.00	.00	1,850.00	14.0%
01011600	556602	PROFESSIONAL DE	515	0	515	.00	.00	515.00	.0%
01011600	581888	CAPITAL OUTLAY	0	1,000	1,000	942.00	.00	58.00	94.2%
TOTAL TAX ASSESSOR			495,783	0	495,783	265,020.99	.00	230,762.01	53.5%
01011800 BOARD OF ASSESSMENT APPEALS									
01011800	522201	SERVICES & FEES	1,045	0	1,045	.00	.00	1,045.00	.0%
01011800	545501	COMMUNICATIONS-	1,000	0	1,000	241.64	.00	758.36	24.2%
01011800	556601	PROFESSIONAL DE	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	SALARIES-FT/PER	278,701	0	278,701	137,185.51	.00	141,515.49	49.2%
01012000	501103	SALARIES-SEASON	4,200	0	4,200	2,940.00	.00	1,260.00	70.0%
01012000	501105	SALARIES-OVERTI	450	0	450	367.30	.00	82.70	81.6%
01012000	501106	SALARIES-LONGEV	325	0	325	325.00	.00	.00	100.0%

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01012000 522203	SERVICES & FEES	1,300	0	1,300	975.00	.00	325.00	75.0%
01012000 522204	SERVICES & FEES	27,225	0	27,225	10,175.00	.00	17,050.00	37.4%
01012000 534401	MATERIALS & SUP	6,500	0	6,500	2,168.18	783.00	3,548.82	45.4%
01012000 545501	COMMUNICATIONS-	2,500	0	2,500	634.50	.00	1,865.50	25.4%
01012000 545504	COMMUNICATIONS-	19,800	0	19,800	.00	.00	19,800.00	.0%
01012000 556601	PROFESSIONAL DE	1,000	0	1,000	84.00	.00	916.00	8.4%
01012000 556602	PROFESSIONAL DE	330	0	330	.00	.00	330.00	.0%
TOTAL TAX COLLECTOR		342,331	0	342,331	154,854.49	783.00	186,693.51	45.5%
01012200 PURCHASING								
01012200 501101	SALARIES-FT/PER	84,103	0	84,103	42,051.36	.00	42,051.64	50.0%
01012200 501102	SALARIES-PT/PER	19,266	0	19,266	8,880.95	.00	10,385.05	46.1%
01012200 501105	SALARIES-OVERTI	1,500	0	1,500	1,046.22	.00	453.78	69.7%
01012200 545501	COMMUNICATIONS-	10,000	0	10,000	3,327.84	.00	6,672.16	33.3%
01012200 556601	PROFESSIONAL DE	500	0	500	.00	.00	500.00	.0%
01012200 556602	PROFESSIONAL DE	930	0	930	150.00	.00	780.00	16.1%
TOTAL PURCHASING		116,299	0	116,299	55,456.37	.00	60,842.63	47.7%
01012400 TREASURER								
01012400 501101	SALARIES-FT/PER	26,073	0	26,073	13,036.40	.00	13,036.60	50.0%
TOTAL TREASURER		26,073	0	26,073	13,036.40	.00	13,036.60	50.0%
01012600 TECHNOLOGY								
01012600 501101	SALARIES-FT/PER	351,318	0	351,318	175,555.40	.00	175,762.60	50.0%
01012600 501105	SALARIES-OVERTI	10,000	0	10,000	3,787.94	.00	6,212.06	37.9%
01012600 522202	SERVICES & FEES	10,300	0	10,300	8,243.56	1,500.00	556.44	94.6%
01012600 522204	SERVICES & FEES	513,312	0	513,312	381,092.04	97,636.50	34,583.46	93.3%
01012600 556601	PROFESSIONAL DE	22,420	0	22,420	13,210.14	.00	9,209.86	58.9%
01012600 556602	PROFESSIONAL DE	235	0	235	.00	.00	235.00	.0%
01012600 556603	PROFESSIONAL DE	1,000	0	1,000	.00	.00	1,000.00	.0%
01012600 578802	MNTNCE/REP-EQUI	12,500	0	12,500	1,044.37	974.90	10,480.73	16.2%
01012600 581888	CAPITAL OUTLAY	76,790	0	76,790	62,223.60	.00	14,566.40	81.0%

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	645,157.05	100,111.40	252,606.55	74.7%
01012800 TOWN ATTORNEYS							
01012800 522202 SERVICES & FEES	403,355	0	403,355	199,948.26	140,981.20	62,425.54	84.5%
TOTAL TOWN ATTORNEYS	403,355	0	403,355	199,948.26	140,981.20	62,425.54	84.5%
01013000 HUMAN RESOURCES							
01013000 501101 SALARIES-FT/PER	269,432	0	269,432	136,109.22	.00	133,322.78	50.5%
01013000 501105 SALARIES-OVERTI	650	0	650	162.65	.00	487.35	25.0%
01013000 501106 SALARIES-LONGEV	425	0	425	425.00	.00	.00	100.0%
01013000 522201 SERVICES & FEES	420	0	420	120.00	.00	300.00	28.6%
01013000 522202 SERVICES & FEES	20,000	0	20,000	77.50	.00	19,922.50	.4%
01013000 522203 SERVICES & FEES	1,930	0	1,930	87.20	.00	1,842.80	4.5%
01013000 522204 SERVICES & FEES	9,919	0	9,919	.00	.00	9,919.00	.0%
01013000 545501 COMMUNICATIONS-	1,000	0	1,000	399.95	.00	600.05	40.0%
01013000 556601 PROFESSIONAL DE	2,500	0	2,500	199.00	.00	2,301.00	8.0%
01013000 556602 PROFESSIONAL DE	350	0	350	.00	.00	350.00	.0%
01013000 556604 PROFESSIONAL DE	925	0	925	101.96	50.98	772.06	16.5%
TOTAL HUMAN RESOURCES	307,551	0	307,551	137,682.48	50.98	169,817.54	44.8%
01013400 EMPLOYEE BENEFITS							
01013400 511150 FRINGE BENEFITS	1,813,820	0	1,813,820	833,549.98	.00	980,270.02	46.0%
01013400 511151 FRINGE BENEFITS	5,227,380	0	5,227,380	2,578,913.83	14,588.81	2,633,877.36	49.6%
01013400 511152 FRINGE BENEFITS	1,450,000	0	1,450,000	908,427.73	.00	541,572.27	62.7%
01013400 511153 FRINGE BENEFITS	25,000	0	25,000	5,158.00	.00	19,842.00	20.6%
01013400 511155 FRINGE BENEFITS	36,420	0	36,420	17,828.78	.00	18,591.22	49.0%
01013400 511159 FRINGE BENEFITS	600	0	600	120.00	.00	480.00	20.0%
01013400 522106 PENSION CONTRIB	2,926,000	130,259	3,056,259	1,593,259.00	.00	1,463,000.00	52.1%
01013400 522107 PENSION CONTR-T	5,227,000	369,741	5,596,741	2,983,241.00	.00	2,613,500.00	53.3%
01013400 522108 POLICE RET-MED/	50,000	0	50,000	.00	.00	50,000.00	.0%
01013400 522110 DEFINED CONTR-T	500,645	0	500,645	236,511.21	.00	264,133.79	47.2%
01013400 522202 SERVICES & FEES	38,500	0	38,500	16,486.84	21,987.68	25.48	99.9%

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	9,173,496.37	36,576.49	8,585,292.14	51.8%
01013600 TOWN CLERK								
01013600 501101	SALARIES-FT/PER	253,785	0	253,785	126,892.40	.00	126,892.60	50.0%
01013600 501105	SALARIES-OVERTI	3,200	0	3,200	3,536.92	.00	-336.92	110.5%
01013600 501106	SALARIES-LONGEV	850	0	850	850.00	.00	.00	100.0%
01013600 522202	SERVICES & FEES	24,000	0	24,000	.00	.00	24,000.00	.0%
01013600 522204	SERVICES & FEES	22,000	0	22,000	9,686.38	12,313.62	.00	100.0%
01013600 522205	PROGRAM EXPENSE	4,500	0	4,500	1,200.00	.00	3,300.00	26.7%
01013600 534402	PROGRAM SUPPLIE	2,900	0	2,900	860.00	.00	2,040.00	29.7%
01013600 545501	COMMUNICATIONS-	3,000	0	3,000	1,552.80	.00	1,447.20	51.8%
01013600 556601	PROFESSIONAL DE	2,100	0	2,100	275.00	.00	1,825.00	13.1%
01013600 556602	PROFESSIONAL DE	1,275	0	1,275	.00	.00	1,275.00	.0%
01013600 578801	MNTNCE/REPAIR S	500	0	500	350.00	.00	150.00	70.0%
01013600 578803	MNTNCE/REP-PROG	2,000	0	2,000	568.40	391.60	1,040.00	48.0%
01013600 581888	CAPITAL OUTLAY	3,000	0	3,000	.00	.00	3,000.00	.0%
01013600 598889	ST OF CT-FISHIN	0	0	0	1,059.00	.00	-1,059.00	100.0%
01013600 598890	ST OF CT-MARRIA	0	0	0	952.00	.00	-952.00	100.0%
TOTAL TOWN CLERK		323,110	0	323,110	147,782.90	12,705.22	162,621.88	49.7%
01013800 TOWN HALL								
01013800 501102	SALARIES-PT/PER	15,210	0	15,210	33.75	.00	15,176.25	.2%
01013800 501116	CONTINGENCY	601,261	0	601,261	.00	.00	601,261.00	.0%
01013800 511160	PROPERTY/LIABIL	1,119,295	0	1,119,295	838,884.62	.00	280,410.38	74.9%
01013800 522205	PROGRAM EXPENSE	40,000	0	40,000	-120.00	.00	40,120.00	-.3%
01013800 522208	CONTRIBUTIONS	36,250	0	36,250	24,315.00	.00	11,935.00	67.1%
01013800 534401	MATERIALS & SUP	32,000	0	32,000	15,979.73	3,742.37	12,277.90	61.6%
01013800 534402	PROGRAM SUPPLIE	1,435	0	1,435	357.00	.00	1,078.00	24.9%
01013800 534403	MATERIALS & SUP	1,000	0	1,000	989.97	.00	10.03	99.0%
01013800 545502	COMMUNICATIONS-	1,000	0	1,000	.00	.00	1,000.00	.0%
01013800 545504	COMMUNICATIONS-	44,225	0	44,225	16,062.25	6,551.25	21,611.50	51.1%
01013800 578801	MNTNCE/REPAIR S	3,600	0	3,600	1,749.81	1,739.94	110.25	96.9%
01013800 578804	MNTNCE/REP-REFU	2,403	0	2,403	1,166.52	1,155.48	81.00	96.6%
01013800 589901	RENTALS-ANNUAL	21,994	0	21,994	10,831.68	10,270.68	891.64	95.9%
01013800 590011	UTILITIES-HEAT	11,951	0	11,951	3,629.30	.00	8,321.70	30.4%
01013800 590012	UTILITIES-ELECT	54,800	0	54,800	21,288.62	.00	33,511.38	38.8%

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ACCOUNTS FOR: 01 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01013800 590013	UTILITIES-WATER	2,812	0	2,812	753.36	.00	2,058.64	26.8%
01013800 590014	UTILITIES-TELEP	10,315	0	10,315	3,783.69	.00	6,531.31	36.7%
TOTAL TOWN HALL		1,999,551	0	1,999,551	939,705.30	23,459.72	1,036,385.98	48.2%
01014200 PLANNING AND ZONING								
01014200 501101	SALARIES-FT/PER	256,013	0	256,013	120,624.18	.00	135,388.82	47.1%
01014200 501105	SALARIES-OVERTI	8,000	0	8,000	4,334.73	.00	3,665.27	54.2%
01014200 522201	SERVICES & FEES	180	0	180	60.00	.00	120.00	33.3%
01014200 522202	SERVICES & FEES	8,000	0	8,000	150.00	.00	7,850.00	1.9%
01014200 522205	PROGRAM EXPENSE	10,979	0	10,979	10,979.00	.00	.00	100.0%
01014200 534401	MATERIALS & SUP	1,000	0	1,000	60.00	60.00	880.00	12.0%
01014200 534402	PROGRAM SUPPLIE	2,650	0	2,650	1,004.11	17.29	1,628.60	38.5%
01014200 545501	COMMUNICATIONS-	30,000	0	30,000	11,286.68	.00	18,713.32	37.6%
01014200 556601	PROFESSIONAL DE	2,860	0	2,860	500.13	.00	2,359.87	17.5%
01014200 556602	PROFESSIONAL DE	550	0	550	.00	.00	550.00	.0%
01014200 556604	PROFESSIONAL DE	150	0	150	60.00	.00	90.00	40.0%
TOTAL PLANNING AND ZONING		320,382	0	320,382	149,058.83	77.29	171,245.88	46.5%
01014600 ECONOMIC DEVELOPMENT								
01014600 501101	SALARIES-FT/PER	148,906	0	148,906	75,628.65	.00	73,277.35	50.8%
01014600 501105	SALARIES-OVERTI	1,300	0	1,300	.00	.00	1,300.00	.0%
01014600 522201	SERVICES & FEES	180	0	180	.00	.00	180.00	.0%
01014600 522202	SERVICES & FEES	7,000	-1,650	5,350	2,797.69	.00	2,552.31	52.3%
01014600 522205	PROGRAM EXPENSE	8,800	950	9,750	9,632.25	.00	117.75	98.8%
01014600 534402	PROGRAM SUPPLIE	400	100	500	485.00	.00	15.00	97.0%
01014600 545503	COMMUNICATIONS-	3,800	0	3,800	1,238.15	.00	2,561.85	32.6%
01014600 556601	PROFESSIONAL DE	1,500	600	2,100	660.00	.00	1,440.00	31.4%
01014600 556602	PROFESSIONAL DE	700	0	700	100.00	.00	600.00	14.3%
TOTAL ECONOMIC DEVELOPMENT		172,586	0	172,586	90,541.74	.00	82,044.26	52.5%
01014800 INLAND WETLANDS COMMISSION								
01014800 522201	SERVICES & FEES	1,750	0	1,750	.00	.00	1,750.00	.0%

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ACCOUNTS FOR: 01 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01014800 534401	MATERIALS & SUP	400	0	400	8.50	.00	391.50	2.1%
01014800 534402	PROGRAM SUPPLIE	100	0	100	8.50	.00	91.50	8.5%
01014800 545501	COMMUNICATIONS-	5,500	0	5,500	2,222.55	.00	3,277.45	40.4%
01014800 556601	PROFESSIONAL DE	1,000	0	1,000	425.00	.00	575.00	42.5%
01014800 556604	PROFESSIONAL DE	175	0	175	.00	.00	175.00	.0%
TOTAL INLAND WETLANDS COMMISSION		8,925	0	8,925	2,664.55	.00	6,260.45	29.9%
01015400 CONSERVATION COMMISSION								
01015400 522201	SERVICES & FEES	600	0	600	60.00	.00	540.00	10.0%
01015400 522202	SERVICES & FEES	5,000	0	5,000	5,000.00	.00	.00	100.0%
01015400 545502	COMMUNICATIONS-	75	0	75	.00	.00	75.00	.0%
01015400 545503	COMMUNICATIONS-	250	0	250	.00	.00	250.00	.0%
01015400 556601	PROFESSIONAL DE	210	0	210	.00	.00	210.00	.0%
01015400 556602	PROFESSIONAL DE	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 EXPENSE	44,084	0	44,084	44,084.00	.00	.00	100.0%
TOTAL TRANSIT DISTRICT		44,084	0	44,084	44,084.00	.00	.00	100.0%
TOTAL GENERAL GOVERNMENT		24,097,591	500,000	24,597,591	12,649,618.05	318,764.99	11,629,207.96	52.7%
02 PUBLIC SAFETY								
01022000 POLICE								
01022000 501101	SALARIES-FT/PER	7,296,784	0	7,296,784	3,516,639.78	.00	3,780,144.22	48.2%
01022000 501102	SALARIES-PT/PER	52,991	0	52,991	21,278.42	.00	31,712.58	40.2%
01022000 501104	SALARIES-VACATI	52,041	0	52,041	14,137.12	.00	37,903.88	27.2%
01022000 501105	SALARIES-OVERTI	726,600	0	726,600	486,732.02	.00	239,867.98	67.0%
01022000 501106	SALARIES-LONGEV	17,825	0	17,825	17,158.32	.00	666.68	96.3%
01022000 501109	SALARIES-COLLEG	25,800	0	25,800	.00	.00	25,800.00	.0%

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ACCOUNTS FOR: 01 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01022000	501112	SHIFT DIFFERENT	59,650	0	59,650	46,857.02	.00	12,792.98	78.6%
01022000	501113	HOLIDAY	349,700	0	349,700	155,279.08	.00	194,420.92	44.4%
01022000	501114	TRAINING	160,000	0	160,000	72,998.04	.00	87,001.96	45.6%
01022000	501887	POLICE UNIFORM	18,000	0	18,000	8,989.15	.00	9,010.85	49.9%
01022000	501888	UNIFORM ALLOWAN	58,000	0	58,000	20,895.90	22,983.55	14,120.55	75.7%
01022000	522203	SERVICES & FEES	19,000	0	19,000	2,611.88	.00	16,388.12	13.7%
01022000	534401	MATERIALS & SUP	15,000	0	15,000	5,723.46	2,882.04	6,394.50	57.4%
01022000	534402	PROGRAM SUPPLIE	41,000	0	41,000	9,192.98	3,392.14	28,414.88	30.7%
01022000	534403	MATERIALS & SUP	6,250	0	6,250	2,557.74	399.39	3,292.87	47.3%
01022000	545503	COMMUNICATIONS-	2,000	0	2,000	.00	.00	2,000.00	.0%
01022000	556601	PROFESSIONAL DE	10,000	0	10,000	1,410.00	.00	8,590.00	14.1%
01022000	556602	PROFESSIONAL DE	2,750	0	2,750	2,050.00	.00	700.00	74.5%
01022000	556603	PROFESSIONAL DE	40,000	0	40,000	36,267.91	560.00	3,172.09	92.1%
01022000	556604	PROFESSIONAL DE	300	0	300	82.50	.00	217.50	27.5%
01022000	567702	TRANSPORTATION-	40,000	0	40,000	23,507.18	3,493.44	12,999.38	67.5%
01022000	567704	TRANSPORTATION-	13,250	0	13,250	3,814.34	.00	9,435.66	28.8%
01022000	578801	MNTNCE/REPAIR S	133,795	0	133,795	70,042.25	3,683.99	60,068.76	55.1%
01022000	578803	MNTNCE/REP-PROG	6,000	0	6,000	850.32	.00	5,149.68	14.2%
01022000	578804	MNTNCE/REP-REFU	2,379	0	2,379	1,157.58	1,152.42	69.00	97.1%
01022000	581888	CAPITAL OUTLAY	160,430	0	160,430	15,572.14	985.30	143,872.56	10.3%
01022000	589901	RENTALS-ANNUAL	28,800	0	28,800	10,964.91	9,494.38	8,340.71	71.0%
01022000	590011	UTILITIES-HEAT	8,134	0	8,134	3,140.66	.00	4,993.34	38.6%
01022000	590012	UTILITIES-ELECT	66,000	0	66,000	29,884.40	.00	36,115.60	45.3%
01022000	590013	UTILITIES-WATER	3,463	0	3,463	794.78	.00	2,668.22	23.0%
01022000	590014	UTILITIES-TELEP	15,000	0	15,000	5,652.47	.00	9,347.53	37.7%
01022000	590015	UTILITIES-TRAFF	11,792	0	11,792	4,495.57	.00	7,296.43	38.1%
TOTAL POLICE			9,442,734	0	9,442,734	4,590,737.92	49,026.65	4,802,969.43	49.1%

01022400 ANIMAL CONTROL

01022400	501101	SALARIES-FT/PER	63,892	0	63,892	31,949.34	.00	31,942.66	50.0%
01022400	501102	SALARIES-PT/PER	37,721	0	37,721	16,507.46	.00	21,213.54	43.8%
01022400	501105	SALARIES-OVERTI	5,000	0	5,000	4,538.49	.00	461.51	90.8%
01022400	501887	UNIFORM CLEANIN	400	0	400	.00	.00	400.00	.0%
01022400	501888	UNIFORM ALLOWAN	400	0	400	.00	.00	400.00	.0%
01022400	522202	SERVICES & FEES	7,500	0	7,500	4,050.56	.00	3,449.44	54.0%
01022400	522203	SERVICES & FEES	300	0	300	.00	.00	300.00	.0%
01022400	534402	PROGRAM SUPPLIE	4,000	0	4,000	1,510.67	665.33	1,824.00	54.4%
01022400	545501	COMMUNICATIONS-	500	0	500	.00	.00	500.00	.0%
01022400	556603	PROFESSIONAL DE	150	0	150	75.00	.00	75.00	50.0%
01022400	578801	MNTNCE/REPAIR S	785	0	785	200.00	206.00	379.00	51.7%

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ACCOUNTS FOR: 01 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01022400	578802	MNTNCE/REP-EQUI	2,000	0	2,000	701.07	.00	1,298.93	35.1%
01022400	578804	MNTNCE/REP-REFU	780	0	780	380.76	375.24	24.00	96.9%
01022400	581888	CAPITAL OUTLAY	7,000	0	7,000	.00	.00	7,000.00	.0%
01022400	590011	UTILITIES-HEAT	2,784	0	2,784	697.66	.00	2,086.34	25.1%
01022400	590012	UTILITES-ELECTR	6,800	0	6,800	2,345.58	.00	4,454.42	34.5%
01022400	590013	UTILITIES-WATER	877	0	877	282.51	.00	594.49	32.2%
TOTAL ANIMAL CONTROL			140,889	0	140,889	63,239.10	1,246.57	76,403.33	45.8%
01022600 EMERGENCY MEDICAL SERVICES									
01022600	501101	SALARIES-FT/PER	223,710	0	223,710	104,854.88	.00	118,855.12	46.9%
01022600	501105	SALARIES-OVERTI	2,000	0	2,000	932.22	.00	1,067.78	46.6%
01022600	501888	UNIFORM ALLOWAN	5,000	0	5,000	902.50	.00	4,097.50	18.1%
01022600	522202	SERVICES & FEES	949,505	0	949,505	526,853.56	262,601.70	160,049.74	83.1%
01022600	522203	SERVICES & FEES	62,475	0	62,475	13,906.72	.00	48,568.28	22.3%
01022600	522205	PROGRAM EXPENSE	3,000	0	3,000	89.95	.00	2,910.05	3.0%
01022600	534401	MATERIALS & SUP	1,500	0	1,500	264.73	71.95	1,163.32	22.4%
01022600	534402	PROGRAM SUPPLIE	83,490	0	83,490	37,951.42	11,544.88	33,993.70	59.3%
01022600	534403	MATERIALS & SUP	386	0	386	.00	.00	386.00	.0%
01022600	545503	COMMUNICATIONS-	2,000	0	2,000	727.23	.00	1,272.77	36.4%
01022600	556601	PROFESSIONAL DE	7,675	-790	6,885	352.44	.00	6,532.56	5.1%
01022600	556603	PROFESSIONAL DE	4,460	0	4,460	127.00	.00	4,333.00	2.8%
01022600	567703	TRANSPORTATION-	320	0	320	.00	.00	320.00	.0%
01022600	578801	MNTNCE/REPAIR S	9,221	0	9,221	5,355.00	54.00	3,812.00	58.7%
01022600	578802	MNTNCE/REP-EQUI	4,500	0	4,500	1,610.10	250.00	2,639.90	41.3%
01022600	578804	MNTNCE/REP-REFU	780	0	780	354.96	401.04	24.00	96.9%
01022600	581888	CAPITAL OUTLAY	41,984	790	42,774	8,080.16	22,556.00	12,137.84	71.6%
01022600	589901	RENTALS-ANNUAL	1,976	0	1,976	180.00	295.21	1,500.79	24.0%
01022600	590011	UTILITIES-HEAT	4,567	0	4,567	984.75	.00	3,582.25	21.6%
01022600	590012	UTILITIES-ELECT	11,000	0	11,000	4,036.65	.00	6,963.35	36.7%
01022600	590013	UTILITIES-WATER	714	0	714	254.51	.00	459.49	35.6%
01022600	590014	UTILITIES-TELEP	2,440	0	2,440	1,818.38	744.99	-123.37	105.1%
TOTAL EMERGENCY MEDICAL SERVICES			1,422,703	0	1,422,703	709,637.16	298,519.77	414,546.07	70.9%
01022800 FIRE MARSHAL									
01022800	501101	SALARIES-FT/PER	309,055	0	309,055	152,310.09	.00	156,744.91	49.3%
01022800	501102	SALARIES-PT/PER	30,805	0	30,805	12,247.76	.00	18,557.24	39.8%

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ACCOUNTS FOR: 01 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01022800	501105	SALARIES-OVERTI	12,000	0	12,000	12,086.90	.00	-86.90	100.7%
01022800	501122	CERTIFICATION S	2,250	0	2,250	.00	.00	2,250.00	.0%
01022800	501887	UNIFORM CLEANIN	450	0	450	.00	.00	450.00	.0%
01022800	501888	UNIFORM ALLOWAN	3,000	0	3,000	.00	.00	3,000.00	.0%
01022800	522203	SERVICES & FEES	400	0	400	.00	.00	400.00	.0%
01022800	522205	PROGRAM EXPENSE	350	0	350	.00	.00	350.00	.0%
01022800	534401	MATERIALS & SUP	750	0	750	142.12	42.00	565.88	24.5%
01022800	534402	PROGRAM SUPPLIE	800	0	800	.00	303.67	496.33	38.0%
01022800	556601	PROFESSIONAL DE	1,500	0	1,500	340.00	.00	1,160.00	22.7%
01022800	556602	PROFESSIONAL DE	1,700	0	1,700	1,355.00	.00	345.00	79.7%
01022800	556604	PROFESSIONAL DE	1,500	0	1,500	.00	.00	1,500.00	.0%
01022800	578802	MNTNCE/REP-EQUI	750	0	750	103.00	.00	647.00	13.7%
01022800	589901	RENTALS-ANNUAL	8,996	0	8,996	.00	.00	8,996.00	.0%
TOTAL FIRE MARSHAL			374,306	0	374,306	178,584.87	345.67	195,375.46	47.8%
01022824 FIRE MARSHAL-FIRE HYDRANTS									
01022824	590016	UTILITIES-FIRE	1,536,403	0	1,536,403	635,683.09	.00	900,719.91	41.4%
TOTAL FIRE MARSHAL-FIRE HYDRANTS			1,536,403	0	1,536,403	635,683.09	.00	900,719.91	41.4%
01023200 BUILDING OFFICIAL									
01023200	501101	SALARIES-FT/PER	378,092	0	378,092	188,176.84	.00	189,915.16	49.8%
01023200	501105	SALARIES-OVERTI	5,800	0	5,800	3,906.24	.00	1,893.76	67.3%
01023200	501106	SALARIES-LONGEV	325	0	325	500.00	.00	-175.00	153.8%
01023200	501888	UNIFORM ALLOWAN	450	0	450	109.00	73.92	267.08	40.6%
01023200	522204	SERVICES & FEES	175	0	175	.00	.00	175.00	.0%
01023200	534401	MATERIALS & SUP	1,828	0	1,828	546.46	168.00	1,113.54	39.1%
01023200	545501	COMMUNICATIONS-	75	0	75	.00	.00	75.00	.0%
01023200	556601	PROFESSIONAL DE	600	0	600	375.00	.00	225.00	62.5%
01023200	556602	PROFESSIONAL DE	300	0	300	255.00	.00	45.00	85.0%
01023200	556604	PROFESSIONAL DE	1,200	0	1,200	.00	.00	1,200.00	.0%
TOTAL BUILDING OFFICIAL			388,845	0	388,845	193,868.54	241.92	194,734.54	49.9%
01023400 EMERGENCY MANAGEMENT									
01023400	501102	SALARIES-PT/PER	41,473	0	41,473	21,349.68	.00	20,123.32	51.5%

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ACCOUNTS FOR: 01 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01023400	501105	SALARIES-OVERTI	15,000	0	15,000	6,268.20	.00	8,731.80	41.8%
01023400	501888	UNIFORM ALLOWAN	1,000	0	1,000	.00	.00	1,000.00	.0%
01023400	534402	PROGRAM SUPPLIE	2,500	0	2,500	150.59	.00	2,349.41	6.0%
01023400	556603	PROFESSIONAL DE	1,000	0	1,000	.00	.00	1,000.00	.0%
01023400	578801	MNTNCE/REPAIR S	31,060	0	31,060	17,085.00	.00	13,975.00	55.0%
01023400	578802	MNTNCE/REP-EQUI	2,000	0	2,000	525.00	.00	1,475.00	26.3%
01023400	581888	CAPITAL OUTLAY	4,790	0	4,790	.00	.00	4,790.00	.0%
01023400	590014	UTILITIES-TELEP	1,309	0	1,309	169.51	.00	1,139.49	12.9%
TOTAL EMERGENCY MANAGEMENT			100,132	0	100,132	45,547.98	.00	54,584.02	45.5%
TOTAL PUBLIC SAFETY			13,406,012	0	13,406,012	6,417,298.66	349,380.58	6,639,332.76	50.5%
03 PUBLIC WORKS									
01030000 PUBLIC WORKS DIRECTOR									
01030000	501101	SALARIES-FT/PER	192,387	0	192,387	97,498.42	.00	94,888.58	50.7%
01030000	501105	SALARIES-OVERTI	500	0	500	.00	.00	500.00	.0%
01030000	556601	PROFESSIONAL DE	2,000	0	2,000	.00	.00	2,000.00	.0%
01030000	556602	PROFESSIONAL DE	295	0	295	50.00	.00	245.00	16.9%
01030000	567704	TRANSPORTATION-	234	0	234	.00	.00	234.00	.0%
01030000	590014	UTILITIES-TELEP	632	0	632	205.09	.00	426.91	32.5%
TOTAL PUBLIC WORKS DIRECTOR			196,048	0	196,048	97,753.51	.00	98,294.49	49.9%
01030025 PUBLIC WORKS -STREET LIGHTS									
01030025	590015	UTILITIES-STREE	335,000	0	335,000	131,125.81	.00	203,874.19	39.1%
TOTAL PUBLIC WORKS -STREET LIGHTS			335,000	0	335,000	131,125.81	.00	203,874.19	39.1%
01030100 PUBLIC WORKS - HIGHWAY									
01030100	501101	SALARIES-FT/PER	2,047,410	0	2,047,410	1,018,851.83	.00	1,028,558.17	49.8%
01030100	501102	SALARIES-PT/PER	27,776	0	27,776	14,095.92	.00	13,680.08	50.7%
01030100	501103	SALARIES-SEASON	7,725	0	7,725	.00	.00	7,725.00	.0%

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ACCOUNTS FOR: 01 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01030100 501105	SALARIES-OVERTI	110,000	0	110,000	100,832.17	.00	9,167.83	91.7%
01030100 501106	SALARIES-LONGEV	2,000	0	2,000	2,000.00	.00	.00	100.0%
01030100 501888	UNIFORM ALLOWAN	18,000	0	18,000	13,185.22	.00	4,814.78	73.3%
01030100 522203	SERVICES & FEES	38,500	0	38,500	17,661.50	16,848.50	3,990.00	89.6%
01030100 534401	MATERIALS & SUP	2,850	0	2,850	1,209.78	236.16	1,404.06	50.7%
01030100 534402	PROGRAM SUPPLIE	158,000	0	158,000	59,323.28	22,082.69	76,594.03	51.5%
01030100 534403	MATERIALS & SUP	375	0	375	.00	.00	375.00	.0%
01030100 556601	PROFESSIONAL DE	3,500	0	3,500	.00	.00	3,500.00	.0%
01030100 578801	MNTNCE/REPAIR S	2,580	192	2,772	1,280.65	1,491.34	.01	100.0%
01030100 578803	MNTNCE/REP-PROG	43,000	0	43,000	14,321.39	3,105.30	25,573.31	40.5%
01030100 578804	MNTNCE/REP-REFU	7,000	0	7,000	2,940.66	2,938.46	1,120.88	84.0%
01030100 581888	CAPITAL OUTLAY	71,505	0	71,505	7,546.33	.00	63,958.67	10.6%
01030100 589901	RENTALS-ANNUAL	9,500	0	9,500	3,899.67	3,040.00	2,560.33	73.0%
01030100 589902	RENTALS-OCCASIO	10,000	-192	9,808	510.00	510.00	8,788.00	10.4%
01030100 590011	UTILITIES-HEAT	32,789	0	32,789	8,056.49	.00	24,732.51	24.6%
01030100 590012	UTILITIES-ELECT	84,535	0	84,535	25,079.68	.00	59,455.32	29.7%
01030100 590013	UTILITIES-WATER	6,000	0	6,000	2,051.03	.00	3,948.97	34.2%
01030100 590014	UTILITIES-TELEP	12,081	0	12,081	3,096.87	.00	8,984.13	25.6%
TOTAL PUBLIC WORKS - HIGHWAY		2,695,126	0	2,695,126	1,295,942.47	50,252.45	1,348,931.08	49.9%
01030101 HW-SNOW REMOVAL								
01030101 501105	SALARIES-OVERTI	165,000	0	165,000	38,768.68	.00	126,231.32	23.5%
01030101 534402	PROGRAM SUPPLIE	350,000	0	350,000	150,573.75	105,429.63	93,996.62	73.1%
TOTAL HW-SNOW REMOVAL		515,000	0	515,000	189,342.43	105,429.63	220,227.94	57.2%
01030105 HW-CONSTRUCTION								
01030105 522205	PROGRAM EXPENSE	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	SALARIES-FT/PER	419,121	0	419,121	191,782.15	.00	227,338.85	45.8%
01030200 501103	SALARIES-SEASON	4,800	0	4,800	5,400.98	.00	-600.98	112.5%

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ACCOUNTS FOR: 01 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01030200 501105	SALARIES-OVERTI	13,000	0	13,000	5,532.52	.00	7,467.48	42.6%
01030200 501106	SALARIES-LONGEV	425	0	425	425.00	.00	.00	100.0%
01030200 501888	UNIFORM ALLOWAN	1,150	63	1,213	1,226.94	.00	-13.94	101.1%
01030200 522203	SERVICES & FEES	131,250	638	131,888	64,033.25	67,854.75	.00	100.0%
01030200 522204	SERVICES & FEES	9,450	0	9,450	8,520.00	504.00	426.00	95.5%
01030200 534402	PROGRAM SUPPLIE	4,680	0	4,680	462.91	165.80	4,051.29	13.4%
01030200 578802	MNTNCE/REP-EQUI	135,000	0	135,000	98,893.12	18,591.44	17,515.44	87.0%
01030200 581888	CAPITAL OUTLAY	5,289	0	5,289	.00	.00	5,289.00	.0%
01030200 589902	RENTALS-OCCASIO	1,164	0	1,164	85.00	.00	1,079.00	7.3%
01030200 590017	SEWER FEES	200,000	-701	199,299	93,923.10	.00	105,375.90	47.1%
TOTAL PUBLIC WORKS - BLD MAINTENANCE		925,329	0	925,329	470,284.97	87,115.99	367,928.04	60.2%
01030300 FLEET MAINTENANCE								
01030300 501101	SALARIES-FT/PER	512,224	0	512,224	211,415.68	.00	300,808.32	41.3%
01030300 501105	SALARIES-OVERTI	10,200	0	10,200	662.72	.00	9,537.28	6.5%
01030300 501106	SALARIES-LONGEV	500	0	500	500.00	.00	.00	100.0%
01030300 501888	UNIFORM ALLOWAN	4,925	0	4,925	2,660.05	.00	2,264.95	54.0%
01030300 567701	TRANSPORTATION-	372,424	0	372,424	140,264.84	107,047.55	125,111.61	66.4%
01030300 567702	TRANSPORTATION-	285,000	0	285,000	121,323.87	102,624.15	61,051.98	78.6%
01030300 578801	MNTNCE/REPAIR S	8,185	0	8,185	3,160.00	.00	5,025.00	38.6%
01030300 581888	CAPITAL OUTLAY	6,000	0	6,000	5,999.00	.00	1.00	100.0%
TOTAL FLEET MAINTENANCE		1,199,458	0	1,199,458	485,986.16	209,671.70	503,800.14	58.0%
01030400 RECYCLING CENTER								
01030400 501101	SALARIES-FT/PER	134,501	0	134,501	88,994.65	.00	45,506.35	66.2%
01030400 501105	SALARIES-OVERTI	26,500	0	26,500	15,462.30	.00	11,037.70	58.3%
01030400 501106	SALARIES-LONGEV	500	0	500	.00	.00	500.00	.0%
01030400 501888	UNIFORM ALLOWAN	500	0	500	225.00	.00	275.00	45.0%
01030400 522204	SERVICES & FEES	2,338,725	0	2,338,725	1,036,223.14	1,262,385.77	40,116.09	98.3%
01030400 522207	SPECIAL CONTRAC	60,000	0	60,000	9,951.53	54,898.47	-4,850.00	108.1%
01030400 534402	PROGRAM SUPPLIE	5,000	0	5,000	1,183.83	.00	3,816.17	23.7%
01030400 578801	MNTNCE/REPAIR S	1,377	0	1,377	.00	.00	1,377.00	.0%
01030400 581886	HAZARDOUS WASTE	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	1,152,175.45	1,319,889.24	111,038.31	95.7%
01030500 TOWN ENGINEER								
01030500 501101	SALARIES-FT/PER	567,553	0	567,553	271,578.39	.00	295,974.61	47.9%

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ACCOUNTS FOR: 01 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01030500	501103	SALARIES-SEASON	4,800	0	4,800	.00	.00	4,800.00	.0%
01030500	501105	SALARIES-OVERTI	10,000	0	10,000	1,577.94	.00	8,422.06	15.8%
01030500	501106	SALARIES-LONGEV	425	0	425	425.00	.00	.00	100.0%
01030500	501888	UNIFORM ALLOWAN	900	0	900	132.93	.00	767.07	14.8%
01030500	522202	SERVICES & FEES	36,000	0	36,000	3,755.00	26,345.00	5,900.00	83.6%
01030500	522203	SERVICES & FEES	7,840	0	7,840	7,840.00	.00	.00	100.0%
01030500	522204	SERVICES & FEES	10,400	0	10,400	4,172.20	877.80	5,350.00	48.6%
01030500	534401	MATERIALS & SUP	2,800	0	2,800	999.40	196.00	1,604.60	42.7%
01030500	534402	PROGRAM SUPPLIE	2,500	0	2,500	.00	.00	2,500.00	.0%
01030500	545501	COMMUNICATIONS-	600	0	600	198.25	.00	401.75	33.0%
01030500	556601	PROFESSIONAL DE	700	0	700	100.00	.00	600.00	14.3%
01030500	556602	PROFESSIONAL DE	1,240	0	1,240	905.00	.00	335.00	73.0%
01030500	578802	MNTNCE/REP-EQUI	500	0	500	.00	.00	500.00	.0%
01030500	589901	RENTALS-ANNUAL	10,081	0	10,081	.00	.00	10,081.00	.0%
TOTAL TOWN ENGINEER			656,339	0	656,339	291,684.11	27,418.80	337,236.09	48.6%
TOTAL PUBLIC WORKS			9,205,403	0	9,205,403	4,214,294.91	1,799,777.81	3,191,330.28	65.3%

04 PUBLIC HEALTH

01040000 HEALTH DEPARTMENT

01040000	501101	SALARIES-FT/PER	236,068	0	236,068	129,108.45	.00	106,959.55	54.7%
01040000	501102	SALARIES-PT/PER	63,689	0	63,689	24,936.62	.00	38,752.38	39.2%
01040000	501103	SALARIES-SEASON	27,300	0	27,300	13,397.50	.00	13,902.50	49.1%
01040000	501105	SALARIES-OVERTI	965	0	965	291.37	.00	673.63	30.2%
01040000	501888	UNIFORM ALLOWAN	300	0	300	.00	.00	300.00	.0%
01040000	522201	SERVICES & FEES	600	0	600	300.00	.00	300.00	50.0%
01040000	522202	SERVICES & FEES	3,000	0	3,000	50.00	.00	2,950.00	1.7%
01040000	522204	SERVICES & FEES	1,850	0	1,850	2,003.75	.00	-153.75	108.3%
01040000	534401	MATERIALS & SUP	2,500	0	2,500	990.60	223.41	1,285.99	48.6%
01040000	534402	PROGRAM SUPPLIE	4,000	0	4,000	938.05	2,957.99	103.96	97.4%
01040000	534404	PUBLIC IMMUNIZA	26,000	0	26,000	24,032.56	632.10	1,335.34	94.9%
01040000	545504	COMMUNICATIONS-	65	0	65	63.55	.00	1.45	97.8%
01040000	556601	PROFESSIONAL DE	2,250	0	2,250	1,656.69	.00	593.31	73.6%
01040000	556605	PROFESSIONAL DE	479	0	479	116.00	.00	363.00	24.2%
01040000	567703	TRANSPORTATION-	1,500	0	1,500	1,024.86	.00	475.14	68.3%
01040000	578802	MNTNCE/REP-EQUI	2,770	0	2,770	1,260.00	1,476.00	34.00	98.8%
01040000	590011	UTILITIES-HEAT	1,933	0	1,933	398.99	.00	1,534.01	20.6%
01040000	590012	UTILITES-ELECTR	5,205	0	5,205	2,002.37	.00	3,202.63	38.5%

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ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01040000 590013 UTILITIES-WATER	657	0	657	320.77	.00	336.23	48.8%
TOTAL HEALTH DEPARTMENT	381,131	0	381,131	202,892.13	5,289.50	172,949.37	54.6%
01040200 VITAL STATISTICS							
01040200 522205 PROGRAM EXPENSE	500	0	500	.00	.00	500.00	.0%
01040200 578803 MNTNCE/REP-PROG	700	0	700	.00	.00	700.00	.0%
TOTAL VITAL STATISTICS	1,200	0	1,200	.00	.00	1,200.00	.0%
01040400 NURSING - SENIORS							
01040400 501102 SALARIES-PT/PER	33,158	0	33,158	14,308.94	.00	18,849.06	43.2%
01040400 522205 PROGRAM EXPENSE	150	0	150	.00	.00	150.00	.0%
01040400 534402 PROGRAM SUPPLIE	275	0	275	.00	.00	275.00	.0%
01040400 556601 PROFESSIONAL DE	100	0	100	.00	.00	100.00	.0%
01040400 556602 PROFESSIONAL DE	205	0	205	174.00	.00	31.00	84.9%
01040400 567703 TRANSPORTATION-	220	0	220	78.47	.00	141.53	35.7%
TOTAL NURSING - SENIORS	34,108	0	34,108	14,561.41	.00	19,546.59	42.7%
01060400 NON PUBLIC SCHOOL							
01060400 501101 SALARIES-FT/PER	286,734	0	286,734	103,016.34	.00	183,717.66	35.9%
01060400 501102 SALARIES-PT/PER	39,384	0	39,384	8,340.54	.00	31,043.46	21.2%
01060400 501104 SALARIES-VACATI	3,750	0	3,750	1,842.72	.00	1,907.28	49.1%
01060400 534402 PROGRAM SUPPLIE	500	0	500	45.25	.00	454.75	9.1%
01060400 556601 PROFESSIONAL DE	1,727	0	1,727	.00	.00	1,727.00	.0%
TOTAL NON PUBLIC SCHOOL	332,095	0	332,095	113,244.85	.00	218,850.15	34.1%
TOTAL PUBLIC HEALTH	748,534	0	748,534	330,698.39	5,289.50	412,546.11	44.9%
05 SOCIAL SERVICES/HUMAN SERV							
01050000 SOCIAL SERVICES							
01050000 501101 SALARIES-FT/PER	66,231	0	66,231	33,115.47	.00	33,115.53	50.0%

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ACCOUNTS FOR: 01 GENERAL FUND			ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01050000	501102	SALARIES-PT/PER	46,543	0	46,543	20,031.46	.00	26,511.54	43.0%
01050000	501103	SALARIES-SEASON	0	0	0	1,209.11	.00	-1,209.11	100.0%
01050000	501105	SALARIES-OVERTI	1,600	0	1,600	1,683.06	.00	-83.06	105.2%
01050000	501106	SALARIES-LONGEV	425	0	425	425.00	.00	.00	100.0%
01050000	522204	SERVICES & FEES	2,400	0	2,400	1,200.00	1,200.00	.00	100.0%
01050000	534401	MATERIALS & SUP	1,000	0	1,000	274.68	.00	725.32	27.5%
01050000	556601	PROFESSIONAL DE	350	0	350	.00	.00	350.00	.0%
01050000	556602	PROFESSIONAL DE	260	0	260	200.00	.00	60.00	76.9%
01050000	567703	TRANSPORTATION-	145	0	145	.00	.00	145.00	.0%
01050000	578801	MNTNCE/REPAIR S	80	0	80	1.76	.00	78.24	2.2%
TOTAL SOCIAL SERVICES			119,034	0	119,034	58,140.54	1,200.00	59,693.46	49.9%
01050200 MARY SHERLACH COUNSELING CTR									
01050200	501101	SALARIES-FT/PER	306,214	0	306,214	140,916.97	.00	165,297.03	46.0%
01050200	501102	SALARIES-PT/PER	33,442	0	33,442	21,492.89	.00	11,949.11	64.3%
01050200	501105	SALARIES-OVERTI	1,000	0	1,000	490.01	.00	509.99	49.0%
01050200	501106	SALARIES-LONGEV	850	0	850	850.00	.00	.00	100.0%
01050200	522202	SERVICES & FEES	3,200	0	3,200	335.00	.00	2,865.00	10.5%
01050200	534401	MATERIALS & SUP	1,447	0	1,447	1,533.74	.00	-86.74	106.0%
01050200	534402	PROGRAM SUPPLIE	724	0	724	40.00	.00	684.00	5.5%
01050200	545503	COMMUNICATIONS-	300	0	300	.00	.00	300.00	.0%
01050200	556602	PROFESSIONAL DE	1,569	0	1,569	745.00	.00	824.00	47.5%
01050200	567703	TRANSPORTATION-	1,300	0	1,300	637.08	.00	662.92	49.0%
01050200	578801	MNTNCE/REPAIR S	2,775	0	2,775	685.97	309.00	1,780.03	35.9%
01050200	590011	UTILITIES-HEAT	1,504	0	1,504	518.25	.00	985.75	34.5%
01050200	590012	UTILITES-ELECTR	4,127	0	4,127	1,456.42	.00	2,670.58	35.3%
01050200	590013	UTILITIES-WATER	243	0	243	59.63	.00	183.37	24.5%
TOTAL MARY SHERLACH COUNSELING CTR			358,695	0	358,695	169,760.96	309.00	188,625.04	47.4%
01050600 SENIOR CITIZENS' SERVICES									
01050600	501101	SALARIES-FT/PER	135,694	0	135,694	57,532.64	.00	78,161.36	42.4%
01050600	501102	SALARIES-PT/PER	69,578	0	69,578	34,255.46	.00	35,322.54	49.2%
01050600	501105	SALARIES-OVERTI	430	0	430	60.90	.00	369.10	14.2%
01050600	522201	SERVICES & FEES	660	0	660	240.00	.00	420.00	36.4%
01050600	522203	SERVICES & FEES	735	0	735	251.65	.00	483.35	34.2%
01050600	522205	PROGRAM EXPENSE	61,000	0	61,000	24,530.79	.00	36,469.21	40.2%

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01050600 534401	MATERIALS & SUP	2,300	0	2,300	863.15	.00	1,436.85	37.5%
01050600 534403	MATERIALS & SUP	2,241	0	2,241	400.23	.00	1,840.77	17.9%
01050600 545502	COMMUNICATIONS-	410	0	410	.00	.00	410.00	.0%
01050600 545504	COMMUNICATIONS-	1,020	0	1,020	278.25	.00	741.75	27.3%
01050600 556601	PROFESSIONAL DE	300	0	300	.00	.00	300.00	.0%
01050600 556602	PROFESSIONAL DE	230	0	230	230.00	.00	.00	100.0%
01050600 567703	TRANSPORTATION-	350	0	350	82.94	.00	267.06	23.7%
01050600 578801	MNTNCE/REPAIR S	5,910	0	5,910	3,087.16	2,604.19	218.65	96.3%
01050600 578802	MNTNCE/REP-EQUI	1,600	0	1,600	1,299.34	.00	300.66	81.2%
01050600 578804	MNTNCE/REP-REFU	1,620	0	1,620	759.30	753.70	107.00	93.4%
01050600 581888	CAPITAL OUTLAY	7,694	0	7,694	2,320.00	.00	5,374.00	30.2%
01050600 590011	UTILITIES-HEAT	9,726	0	9,726	2,628.23	.00	7,097.77	27.0%
01050600 590012	UTILITIES-ELECT	16,000	0	16,000	5,783.46	.00	10,216.54	36.1%
01050600 590013	UTILITIES-WATER	1,985	0	1,985	549.08	.00	1,435.92	27.7%
01050600 590014	UTILITIES-TELEP	1,441	0	1,441	467.99	.00	973.01	32.5%
TOTAL SENIOR CITIZENS' SERVICES		320,924	0	320,924	135,620.57	3,357.89	181,945.54	43.3%
TOTAL SOCIAL SERVICES/HUMAN SERV		798,653	0	798,653	363,522.07	4,866.89	430,264.04	46.1%
06 EDUCATION								
01060000 EDUCATION								
01060000 511152	FRINGE BENEFITS	0	0	0	65,464.01	.00	-65,464.01	100.0%
01060000 522112	PENSION CONTRIB	510,870	-510,870	0	.00	.00	.00	.0%
01060000 522204	SERVICES & FEES	213,000	0	213,000	48,926.72	.00	164,073.28	23.0%
01060000 522205	BOE - PROGRAM E	105,607,462	510,870	106,118,332	50,164,228.64	.00	55,954,103.36	47.3%
01060000 567703	TRANSPORTATION-	1,021,563	0	1,021,563	362,367.56	.00	659,195.44	35.5%
01060000 589901	RENTALS-ANNUAL	103,500	0	103,500	74,482.69	.00	29,017.31	72.0%
01060000 595888	INTEREST ON G/O	1,701,423	0	1,701,423	782,495.02	.00	918,927.98	46.0%
01060000 596888	INTEREST ON SHO	52,982	0	52,982	-23,505.35	.00	76,487.35	-44.4%
01060000 597888	PRINCIPAL-G/OBL	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	56,363,959.29	.00	57,704,340.71	49.4%
01060200 SCHOOL NURSES								
01060200 501101	SALARIES-FT/PER	791,559	0	791,559	345,157.52	.00	446,401.48	43.6%

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01060200 501102	SALARIES-PT/PER	53,820	0	53,820	17,916.55	.00	35,903.45	33.3%
01060200 501104	SALARIES-VACATI	15,000	0	15,000	6,385.31	.00	8,614.69	42.6%
01060200 501106	SALARIES-LONGEV	850	0	850	850.00	.00	.00	100.0%
01060200 534401	MATERIALS & SUP	1,000	0	1,000	211.97	.00	788.03	21.2%
01060200 534402	PROGRAM SUPPLIE	1,636	0	1,636	497.28	409.39	729.33	55.4%
01060200 545503	COMMUNICATIONS-	350	0	350	.00	.00	350.00	.0%
01060200 545504	COMMUNICATIONS-	50	0	50	.00	.00	50.00	.0%
01060200 556601	PROFESSIONAL DE	3,244	0	3,244	1,279.08	.00	1,964.92	39.4%
01060200 556602	PROFESSIONAL DE	1,641	0	1,641	.00	.00	1,641.00	.0%
01060200 567703	TRANSPORTATION-	1,000	0	1,000	.00	.00	1,000.00	.0%
01060200 578801	MNTNCE/REPAIR S	1,332	0	1,332	516.00	516.00	300.00	77.5%
01060200 581888	CAPITAL OUTLAY	13,000	0	13,000	1,537.49	.00	11,462.51	11.8%
TOTAL SCHOOL NURSES		884,482	0	884,482	374,351.20	925.39	509,205.41	42.4%
01060600 TRUMBULL BUSINESS-ED INITIATIV								
01060600 522202	SERVICES & FEES	0	0	0	-765.00	.00	765.00	100.0%
01060600 522204	SERVICES & FEES	5,900	0	5,900	.00	.00	5,900.00	.0%
01060600 534401	MATERIALS & SUP	950	0	950	.00	.00	950.00	.0%
01060600 534402	PROGRAM SUPPLIE	850	0	850	.00	.00	850.00	.0%
01060600 567703	TRANSPORTATION-	3,100	0	3,100	481.13	2,618.87	.00	100.0%
TOTAL TRUMBULL BUSINESS-ED INITIATIV		10,800	0	10,800	-283.87	2,618.87	8,465.00	21.6%
01060800 TRUMBULL COMMUNITY TELEVISION								
01060800 522202	SERVICES & FEES	22,000	0	22,000	7,508.25	.00	14,491.75	34.1%
01060800 522205	PROGRAM EXPENSE	50,000	0	50,000	20,611.25	.00	29,388.75	41.2%
01060800 534401	MATERIALS & SUP	750	0	750	.00	246.05	503.95	32.8%
01060800 534402	PROGRAM SUPPLIE	2,300	0	2,300	127.49	.00	2,172.51	5.5%
01060800 545502	COMMUNICATIONS-	1,500	0	1,500	183.95	.00	1,316.05	12.3%
01060800 556601	PROFESSIONAL DE	500	0	500	.00	.00	500.00	.0%
01060800 581888	CAPITAL OUTLAY	11,440	0	11,440	5,260.28	.00	6,179.72	46.0%
TOTAL TRUMBULL COMMUNITY TELEVISION		88,490	0	88,490	33,691.22	246.05	54,552.73	38.4%
TOTAL EDUCATION		115,052,072	0	115,052,072	56,771,717.84	3,790.31	58,276,563.85	49.3%
07 LIBRARIES								
01070000 LIBRARIES								

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01070000 501101	SALARIES-FT/PER	874,167	0	874,167	413,116.25	.00	461,050.75	47.3%
01070000 501102	SALARIES-PT/PER	353,641	0	353,641	178,891.32	.00	174,749.68	50.6%
01070000 501105	SALARIES-OVERTI	29,399	0	29,399	12,443.45	.00	16,955.55	42.3%
01070000 501106	SALARIES-LONGEV	1,425	0	1,425	1,425.00	.00	.00	100.0%
01070000 522201	SERVICES & FEES	720	0	720	.00	.00	720.00	.0%
01070000 522205	PROGRAM EXPENSE	11,194	0	11,194	8,615.00	.00	2,579.00	77.0%
01070000 534401	MATERIALS & SUP	20,091	0	20,091	8,776.55	3,910.52	7,403.93	63.1%
01070000 534402	PROGRAM SUPPLIE	170,467	0	170,467	77,955.39	26,737.96	65,773.65	61.4%
01070000 545504	COMMUNICATIONS-	241	0	241	88.33	.00	152.67	36.7%
01070000 578801	MNTNCE/REPAIR S	2,608	0	2,608	280.00	406.00	1,922.00	26.3%
01070000 578802	MNTNCE/REP-EQUI	40,813	-2,770	38,043	37,595.89	.00	447.11	98.8%
01070000 578803	MNTNCE/REP-PROG	3,860	0	3,860	1,130.47	.00	2,729.53	29.3%
01070000 578804	MNTNCE/REP-REFU	2,970	0	2,970	1,393.50	1,382.50	194.00	93.5%
01070000 589901	RENTALS-ANNUAL	37,824	2,770	40,594	18,947.50	10,868.50	10,778.00	73.4%
01070000 590011	UTILITIES-HEAT	17,143	0	17,143	4,278.28	.00	12,864.72	25.0%
01070000 590012	UTILITIES-ELECT	48,197	0	48,197	21,612.88	.00	26,584.12	44.8%
01070000 590013	UTILITIES-WATER	2,289	0	2,289	752.90	.00	1,536.10	32.9%
TOTAL LIBRARIES		1,617,049	0	1,617,049	787,302.71	43,305.48	786,440.81	51.4%
TOTAL LIBRARIES		1,617,049	0	1,617,049	787,302.71	43,305.48	786,440.81	51.4%
08 RECREATION AND PARKS								
01080000 PUBLIC EVENTS								
01080000 522205	PROGRAM EXPENSE	20,000	0	20,000	10,187.79	.00	9,812.21	50.9%
TOTAL PUBLIC EVENTS		20,000	0	20,000	10,187.79	.00	9,812.21	50.9%
01080400 RECREATION								
01080400 501101	SALARIES-FT/PER	252,565	0	252,565	124,970.40	.00	127,594.60	49.5%
01080400 501102	ARTS SALARIES-PT	16,088	0	16,088	8,619.04	.00	7,468.96	53.6%
01080400 501102	YOUTH SALARIES-P	54,042	0	54,042	35,339.72	.00	18,702.28	65.4%
01080400 501103	SALARIES-SEASON	3,500	0	3,500	3,046.85	.00	453.15	87.1%
01080400 501103	AQUAT SALARIES-S	195,200	0	195,200	115,309.98	.00	79,890.02	59.1%
01080400 501105	SALARIES-OVERTI	0	0	0	279.94	.00	-279.94	100.0%

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01080400 501106	SALARIES-LONGEV	425	0	425	425.00	.00	.00	100.0%
01080400 522204	SERVICES & FEES	14,600	0	14,600	12,014.00	.00	2,586.00	82.3%
01080400 522205	PROGRAM EXPENSE	368,500	0	368,500	192,684.92	5,854.50	169,960.58	53.9%
01080400 522205	AQUAT PROGRAM EX	9,000	0	9,000	4,980.34	.00	4,019.66	55.3%
01080400 522205	ARTS PROGRAM EXP	4,000	0	4,000	2,325.00	.00	1,675.00	58.1%
01080400 534402	PROGRAM SUPPLIE	4,000	0	4,000	610.53	204.00	3,185.47	20.4%
01080400 545503	COMMUNICATIONS-	1,000	0	1,000	.00	229.00	771.00	22.9%
01080400 556601	PROFESSIONAL DE	1,500	0	1,500	990.00	.00	510.00	66.0%
01080400 556602	PROFESSIONAL DE	725	0	725	275.00	.00	450.00	37.9%
01080400 567703	TRANSPORTATION-	2,000	0	2,000	475.61	.00	1,524.39	23.8%
01080400 578801	MNTNCE/REPAIR S	305	0	305	.00	36.00	269.00	11.8%
01080400 578804	MNTNCE/REP-REFU	910	0	910	.00	.00	910.00	.0%
01080400 589901	RENTALS-ANNUAL	3,900	0	3,900	1,945.00	1,620.00	335.00	91.4%
01080400 590014	UTILITIES-TELEP	2,615	0	2,615	420.19	.00	2,194.81	16.1%
TOTAL RECREATION		934,875	0	934,875	504,711.52	7,943.50	422,219.98	54.8%
01080600 PARKS								
01080600 501101	SALARIES-FT/PER	1,028,260	0	1,028,260	489,375.71	.00	538,884.29	47.6%
01080600 501103	SALARIES-SEASON	186,200	0	186,200	118,036.50	.00	68,163.50	63.4%
01080600 501105	SALARIES-OVERTI	45,000	0	45,000	16,216.24	.00	28,783.76	36.0%
01080600 501106	SALARIES-LONGEV	500	0	500	500.00	.00	.00	100.0%
01080600 501120	AED ANNUAL STIP	400	0	400	400.00	.00	.00	100.0%
01080600 501888	UNIFORM ALLOWAN	10,000	0	10,000	4,887.28	20.34	5,092.38	49.1%
01080600 522201	SERVICES & FEES	1,800	0	1,800	600.00	.00	1,200.00	33.3%
01080600 522202	SERVICES & FEES	0	50,000	50,000	.00	8,500.00	41,500.00	17.0%
01080600 522203	SERVICES & FEES	310,000	0	310,000	145,137.50	197,605.02	-32,742.52	110.6%
01080600 534401	MATERIALS & SUP	800	0	800	36.18	.00	763.82	4.5%
01080600 534402	PROGRAM SUPPLIE	82,500	0	82,500	46,579.91	16,312.31	19,607.78	76.2%
01080600 534403	MATERIALS & SUP	8,000	0	8,000	.00	5,000.00	3,000.00	62.5%
01080600 545503	COMMUNICATIONS-	6,000	0	6,000	4,240.00	1,140.00	620.00	89.7%
01080600 556601	PROFESSIONAL DE	1,850	0	1,850	595.00	.00	1,255.00	32.2%
01080600 578801	MNTNCE/REPAIR S	20,000	0	20,000	300.00	8,300.00	11,400.00	43.0%
01080600 578802	MNTNCE/REP-EQUI	50,000	0	50,000	31,270.99	24,934.31	-6,205.30	112.4%
01080600 578803	MNTNCE/REP-PROG	62,000	0	62,000	29,342.81	13,774.45	18,882.74	69.5%
01080600 578804	MNTNCE/REP-REFU	515	0	515	.00	.00	515.00	.0%
01080600 581888	CAPITAL OUTLAY	52,871	0	52,871	6,362.00	6,066.84	40,442.16	23.5%
01080600 589902	RENTALS-OCCASIO	4,500	0	4,500	490.69	.00	4,009.31	10.9%
01080600 590011	UTILITIES-HEAT	11,177	0	11,177	2,717.34	.00	8,459.66	24.3%
01080600 590012	UTILITIES-ELECT	115,000	0	115,000	57,158.54	.00	57,841.46	49.7%
01080600 590013	UTILITIES-WATER	77,345	0	77,345	35,674.73	.00	41,670.27	46.1%

FOR 2020 99

ACCOUNTS FOR: 01 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01080600 590014 UTILITIES-TELEP	16,158	0	16,158	6,660.08	.00	9,497.92	41.2%
TOTAL PARKS	2,090,876	50,000	2,140,876	996,581.50	281,653.27	862,641.23	59.7%
01080800 TREE WARDEN							
01080800 501101 SALARIES-FT/PER	29,368	0	29,368	15,431.29	.00	13,936.71	52.5%
01080800 522205 PROGRAM EXPENSE	100,000	0	100,000	93,632.13	23,970.00	-17,602.13	117.6%
01080800 534402 PROGRAM SUPPLIE	1,000	0	1,000	.00	.00	1,000.00	.0%
01080800 556601 PROFESSIONAL DE	500	0	500	.00	.00	500.00	.0%
01080800 578806 EMERGENCY SERVI	23,000	0	23,000	11,854.00	.00	11,146.00	51.5%
TOTAL TREE WARDEN	153,868	0	153,868	120,917.42	23,970.00	8,980.58	94.2%
TOTAL RECREATION AND PARKS	3,199,619	50,000	3,249,619	1,632,398.23	313,566.77	1,303,654.00	59.9%
09 DEBT SERVICE							
01090000 DEBT SERVICE							
01090000 595888 INTEREST ON G/O	1,858,030	0	1,858,030	896,635.86	.00	961,394.14	48.3%
01090000 596888 INTEREST ON SHO	127,158	0	127,158	-40,748.52	.00	167,906.52	-32.0%
01090000 597888 PRINCIPAL-G/OBL	4,587,443	0	4,587,443	4,073,000.00	.00	514,443.00	88.8%
TOTAL DEBT SERVICE	6,572,631	0	6,572,631	4,928,887.34	.00	1,643,743.66	75.0%
TOTAL DEBT SERVICE	6,572,631	0	6,572,631	4,928,887.34	.00	1,643,743.66	75.0%
TOTAL GENERAL FUND	174,697,564	550,000	175,247,564	88,095,738.20	2,838,742.33	84,313,083.47	51.9%
TOTAL EXPENSES	174,697,564	550,000	175,247,564	88,095,738.20	2,838,742.33	84,313,083.47	

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	88,095,738.20	2,838,742.33	84,313,083.47	51.9%

** END OF REPORT - Generated by Daniel Martin **

SUBJECT TO MODIFICATION AND APPROVAL
UNAPPROVED MINUTES

BOARD OF FINANCE
November 14, 20196

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	Absent
Michael Barker, Alternate	William Haberlin
Scott Zimov (arrived at 7:40)	Vincent DeGennaro, Alternate
Elaine A. Hammers, Chairman	Karen Egri, Alternate
Marty Isaac	
Lainie McHugh	
Steve Choi	

Also present:

Vicki Tesoro, First Selectman; Maria Pires, Director of Finance; Daniel Schopick, Town Attorney; Kathleen McGannon, Chief Administrative Officer; H. James Haselkamp, Director of Labor Relations

The Chair indicated Mr. Barker would be voting in place of Mr. Haberlin.

INTERNAL AUDITOR'S UPDATE – Therese Keegan
Ms. Keegan presented her report Town Owned Vehicles: Cost & Process Review Follow-up to the Board of Finance. You can access the report here: http://www.trumbull-ct.gov/DocumentCenter/View/3516/2019-10-Town-Owned-Vehicles-Cost-and-Process-Review-Follow-up-PDF

TOWN TREASURER'S REPORT – Anthony Musto
Attorney Musto presented his report, indicating that there were no surprises and the funds are doing well.

11-19-01
Mr. Zimov moved, seconded by Mr. Choi, to transfer $2,770 from account 01070000-578802 - Equipment to account 01070000-589901- Rentals-Annual Rentals/Lease $2,770, to cover the invoice for new website from Civic Plus.

Ms. Pires indicated the cost came in higher than expected; however, they did not anticipate the overage when doing the budget last year.

Vote: 6-0-0

11-19- 02
Mr. Zimov moved, seconded by Mr. Choi, to transfer $2,139 from account 01011600-501101 – Assessor - Salaries - FT Perm to account 01011600-501103 - Assessor - Salaries Seasonal $2,139.

Ms. Pires indicated the funds were used to cover a temporary seasonal employee until the vacant position was filled.

Vote: 6-0-0

DISCUSSION ITEMS

- **Budget to Actual expenditures FY 2020**
  - 35% expended is normal for Salaries for November and may be lower due to a vacancy in a department such as the tax assessor or finance department.
  - The Health Department is over (39.3%) due to a payout for a retirement. We will not transfer from Contingency until the year is over.
  - Workers Comp is running over budget due to large claims; we are using the reserve.
  - Medical is at 42.7%, since the employees' portion is not yet recorded.
  - Overtime in purchasing will stop, since there is a part time person to assist.
  - Departments are at 96% for garbage removal; we encumber the account for the entire amount each year so the funds can't be spent elsewhere.
  - Police overtime is at 45%; there are currently 6 vacancies; 2 or 3 will be attending the academy next week and they are testing for 3 more. Salaries are under budget by 2% – 33% vs 35%.
  - Public Works is over in seasonal and we are looking into that account.
  - Mary J. Sherlach Counseling Center – overtime and part time are over due to vacancy that is now filled.

- **Discussion on Trumbull Day – Ms. McGannon**
  - Comparison to last year – vendor number was down this year and they want to come back next year. We cut back, since there was overlap in food types.
  - We are looking at a reduction of $3,000 in expenses next year with items that we don't need or can reuse.

MINUTES

Mr. Zimov moved, seconded by Mr. Choi, moved to accept the minutes of the September 12, 2019 meeting as presented.

Vote: 6-0-0 motion carries

Chairman Hammers thanked Mr. Haberlin and Mr. Zimov for their years of service on the Board of Finance and wished everyone a Happy Thanksgiving.

First Selectman Tesoro also thanked everyone for their service on the Board of Finance and presented Mr. Zimov with a Certificates of Recognition and indicated she would send Mr. Haberlin his Certificate of Recognition. She also wished everyone a Happy Thanksgiving.

By unanimous consent, the meeting adjourned at 8:05.

Respectfully submitted

Phyllis C. Collier
Board of Finance Clerk