

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

**CALL TO ORDER**

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

**PUBLIC COMMENT**

There was no public comment.

Members present and absent were as follows:

**PRESENT**

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

**ABSENT**

Alex Remson, Alternate  
Tom Tesoro

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

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

**TOWN TREASURER'S REPORT**

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

- Interest income \$21.000 was up 17% from last year. This is due to our initial investments with Janney, Montgomery and Scott, which earned us 2.75% return; he is very pleased with them; they are very responsive.
- July collections were up \$2.6 million from last July. We collected \$35.047 million in taxes, our best month of the year.
- Cash balance of \$54 million is up \$6 million from last year.
- We just paid \$2.034 million to O&G for the high school renovations. We expect significant bills coming in over the next few months and we are well within the \$72 million appropriation.
- We are paying heavy bills for the sewers on the North Nichols project.
- Both projects are scheduled for completion by next year and the request for Bonding for Notes next year will be significantly less.
- We going out to bond in a few weeks; looking at notes for about \$26 million and bonds of about \$33 million. We are rolling our notes into bonds.
- We anticipate bond rates of 3% or lower; notes should be very favorable at 25 bps.
- Bond payments coming due in September of slightly less \$8.9 million.

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

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

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

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

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

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

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

**FISCAL YEAR 2011-12 TRANSFERS**

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

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

The following discussion ensued.

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

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

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

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

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

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

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

Vote: 6/0 motion passes

**FISCAL YEAR 2010-11 TRANSFERS - Finance Director**

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

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

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

Vote: 6/0 motion passes

**YEAR END 2010-11 TRANSFERS**

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

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

Vote: 6/0 motion passes

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

The following items were discussed:

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

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

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

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

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

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

The Chair addressed the following:

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

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

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

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

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

**YEAR END 2010-11 CONTINGENCY TRANSFERS**

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

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

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

Vote: 6/0 motion passes

**YEAR END 2010-2011 SUPPLEMENTAL APPROPRIATIONS**

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

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

The following items were discussed:

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

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

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

Vote: 6/0 motion passes

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

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

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

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

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

**APPROVAL OF MINUTES**

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

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

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

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

**NEW BUSINESS**

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

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

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

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

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

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

**ADJOURNMENT**

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

Respectfully submitted

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Phyllis Collier  
Board of Finance Clerk

DATE OF MEETING: AUGUST 11, 2011

**TRANSFERS TO/FROM - FY ENDING JUNE 30, 2011**

<u>TRANSFER NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>BALANCE BEFORE TRANSFER</u>	<u>AMOUNT OF TRANSFER</u>	<u>BALANCE AFTER TRANSFER</u>
<b>8-11-01</b>	<b>FROM</b>				
	Nature Commssion - Clerical Services	01010100-522201	<b>240.00</b>	212.00	<b>28.00</b>
				<b>212.00</b>	
	<b>TO</b>				
	Nature Commission - Mtce - Equip	01010100-578802	<b>(28.00)</b>	28.00	-
	Nature Commission - Electric	01010100-590012	<b>(34.90)</b>	35.00	<b>0.10</b>
	Nature Commission - Phone	01010100-590014	<b>(149.44)</b>	149.00	<b>(0.44)</b>
				<b>212.00</b>	
<b>8-11-02</b>	<b>FROM</b>				
	Elections - Program Exp	01010800-522205	<b>3,720.12</b>	<b>2,413.00</b>	<b>1,307.12</b>
	<b>TO</b>				
	Elections - Salaries FT	01010800-501101	<b>(2,348.62)</b>	2,349.00	<b>0.38</b>
	Elections - Salaries PT	01010800-501102	<b>(64.38)</b>	64.00	<b>(0.38)</b>
				<b>2,413.00</b>	
<b>8-11-03</b>	<b>FROM</b>				
	Finance - Salaries FT	01011000-501101	<b>14,903.49</b>	<b>666.00</b>	<b>14,237.49</b>
	<b>TO</b>				
	Finance - Salaries PT	01011000-501102	<b>(544.18)</b>	544.00	<b>(0.18)</b>
	Finance - Seasonal Salaries	01011000-501103	<b>(122.04)</b>	122.00	<b>(0.04)</b>
				<b>666.00</b>	
<b>8-11-04</b>	<b>FROM</b>				
	Bd of Finance - Clerical	01011400-522201	<b>1,045.00</b>	<b>234.00</b>	<b>811.00</b>
	<b>TO</b>				
	Bd of Finance - Salaries FT	01011400-501101	<b>(234.29)</b>	<b>234.00</b>	<b>(0.29)</b>
<b>8-11-05</b>	<b>FROM</b>				
	Tax Assessor - Salaries FT	01011600-501101	<b>4,362.81</b>	<b>4,363.00</b>	<b>(0.19)</b>
	<b>TO</b>				
	Tax Assessor - Salaries PT	01011600-501102	<b>(15,380.50)</b>	<b>4,363.00</b>	<b>(11,017.50)</b>
<b>8-11-06</b>	<b>FROM</b>				
	Tax Collector - Salaries FT	01012000-501101	<b>13,162.97</b>	13,163.00	<b>(0.03)</b>
	Tax Collector - Legal Notices	01012000-545501	<b>15,642.88</b>	7,468.00	<b>8,174.88</b>
				<b>20,631.00</b>	
	<b>TO</b>				
	Tax Collector - Prof Devel Dues	01012000-556602	<b>(5.00)</b>	5.00	-
	Tax Collector - Seasonal/Temp	01012000-501103	<b>(15,667.20)</b>	15,667.00	<b>(0.20)</b>
	Tax Collector - Overtime	01012000-501105	<b>(4,959.45)</b>	4,959.00	<b>(0.45)</b>
				<b>20,631.00</b>	

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**TRANSFERS TO/FROM - FY ENDING JUNE 30, 2011**

<u>TRANSFER NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>BALANCE BEFORE TRANSFER</u>	<u>AMOUNT OF TRANSFER</u>	<u>BALANCE AFTER TRANSFER</u>
<b>8-11-07</b>	<b>FROM</b>				
	Employee Benefits - Medical	01013400-511151	141,883.05	141,883.00	0.05
	Employee Benefits - Unemployment	01013400-511153	22,831.00	22,831.00	-
	Employee Benefits - Medical Admin	01013400-511154	576.80	577.00	(0.20)
	Employee Benefits - Life Insurance	01013400-511155	3,542.64	3,543.00	(0.36)
	Employee Benefits - Clerical Fees	01013400-511159	360.00	360.00	-
				<u>169,194.00</u>	
	<b>TO</b>				
	Employee Benefits - Workers Comp	01013400-511152	(415,872.27)	160,912.00	(254,960.27)
	Employee Benefits - Prof Services	01013400-522202	(8,281.75)	8,282.00	0.25
				<u>169,194.00</u>	
<b>8-11-08</b>	<b>FROM</b>				
	Technology - Capital Outlay	01012600-581888	10,490.00	5,634.00	4,856.00
	<b>TO</b>				
	Technology - Contractual Services	01012600-522204	(5,634.00)	5,634.00	-
<b>8-11-09</b>	<b>FROM</b>				
	Human Resources - Professional Svcs	01013000-522202	2,055.00	2,055.00	-
	Human Resources - Legal Notices	01013000-545501	2,696.00	2,515.00	181.00
				<u>4,570.00</u>	
	<b>TO</b>				
	Human Resources - Ancillary	01013000-522203	(4,570.00)	4,570.00	-
<b>8-11-10</b>	<b>FROM</b>				
	Town Clerk - Seasonal / Temp	01013600-501103	396.60	397.00	(0.40)
	Town Clerk - Service Contracts	01013600-522205	676.05	382.00	294.05
				<u>779.00</u>	
	<b>TO</b>				
	Town Clerk - Salaries PT	01013600-501102	(187.20)	187.00	(0.20)
	Town Clerk - Overtime	01013600-501105	(549.34)	549.00	(0.34)
	Town Clerk - Program Mtce/Repairs	01013600-578803	(43.41)	43.00	(0.41)
				<u>779.00</u>	
<b>8-11-11</b>	<b>FROM</b>				
	Town Hall - Property & Liability Insur	01013800-511160	332,148.96	21,946.00	310,202.96
	<b>TO</b>				
	Town Hall - Office Supplies	01013800-534401	(2,106.15)	2,106.00	(0.15)
	Town Hall - Postage	01013800-545504	(3,977.34)	3,977.00	(0.34)
	Town Hall - Equipment	01013800-578802	(10,920.84)	10,921.00	0.16
	Town Hall - Electricity	01013800-590012	(4,941.79)	4,942.00	0.21
				<u>21,946.00</u>	
<b>8-11-12</b>	<b>FROM</b>				
	P & Z - Program Expenses	01014200-522205	292.00	60.00	232.00
	<b>TO</b>				
	P & Z - Clerical Services	01014200-522201	(60.00)	60.00	-
<b>8-11-13</b>	<b>FROM</b>				
	Inland Wetlands - Clerical	01014800-522201	693.95	694.00	(0.05)
	Inland Wetlands - Materials Office	01014800-534401	105.66	49.00	56.66
				<u>743.00</u>	
	<b>TO</b>				
	Inland Wetlands - Legal Notices	01014800-545501	(742.66)	743.00	0.34

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<b>8-11-14</b>	<b>FROM</b>				
	Police - Salaries-PT	01022000-501102	6,097.33	6,097.00	0.33
	Police - Relief/Vac	01022000-501104	15,282.16	15,282.00	0.16
	Police - Salaries-Holiday	01022000-501113	8,230.07	8,230.00	0.07
	Police - Salaries-Training	01022000-501114	3,550.63	1,402.00	2,148.63
				<b>31,011.00</b>	
	<b>TO</b>				
	Police - Salaries OT	01022000-501105	(24,763.36)	24,763.00	(0.36)
	Police - Salaries-Shift Diff	01022000-501112	(2,198.04)	2,198.00	(0.04)
	Police - Office Supplies	01022000-534401	(1,399.57)	1,400.00	0.43
	Police - Prof Development - Dues	01022000-556602	(225.00)	225.00	-
	Police - Utilities - Electricity	01022000-590012	(1,359.40)	1,359.00	(0.40)
	Police - Utilities - Water	01022000-590013	(195.39)	195.00	(0.39)
	Police - Utilities - Traffic Lights	01022000-590015	(870.89)	871.00	0.11
				<b>31,011.00</b>	
<b>8-11-15</b>	<b>FROM</b>				
	Animal Control - Salaries PT	01022400-501102	1,889.33	528.00	1,361.33
	<b>TO</b>				
	Animal Control - Salaries FT	01022400-501101	(196.34)	196.00	(0.34)
	Animal Control - Transportation	01022400-567702	(159.99)	160.00	0.01
	Animal Control - Refuse	01022400-578804	(19.49)	19.00	(0.49)
	Animal Control - Electric	01022400-590012	(99.89)	100.00	0.11
	Animal Control - Utilities - Water	01022400-590013	(27.20)	27.00	(0.20)
	Animal Control - Utilities - Phone	01022400-590014	(26.00)	26.00	-
				<b>528.00</b>	
<b>8-11-16</b>	<b>FROM</b>				
	Emergency Medical Services -Salaries PT	01022600-501102	34,531.07	5,397.00	29,134.07
	<b>TO</b>				
	Emerg. Med Services - Salaries-FT	01022600-501101	(2,119.49)	2,119.00	(0.49)
	Emerg. Med Services - Professional Svces	01022600-522202	(1,740.88)	1,741.00	0.12
	Emerg. Med Services - Water	01022600-590013	(336.19)	336.00	(0.19)
	Emerg. Med Services - Telephone	01022600-590014	(1,200.51)	1,201.00	0.49
				<b>5,397.00</b>	
<b>8-11-17</b>	<b>FROM</b>				
	Fire Marshal - Prof Dev Seminars	01022800-556601	1,040.00	1,040.00	-
	Fire Marshal - Salaries PT	01022800-501102	3,136.44	3,136.00	0.44
	Fire Marshal - Uniform	01022800-501888	72.63	73.00	(0.37)
	Fire Marshal - Ancillary	01022800-522203	142.44	142.00	0.44
	Fire Marshal - Program Exp	01022800-522205	103.00	103.00	-
	Fire Marshal - Prof Dev Publications	01022800-556604	123.35	123.00	0.35
	Fire Marshal - Office Materials	01022800-534401	72.88	73.00	(0.12)
	Fire Marshal - Program Supplies	01022800-534402	56.31	56.00	0.31
	Fire Marshal - Uniform Cleaning	01022800-501887	333.95	323.00	10.95
				<b>5,069.00</b>	
	<b>TO</b>				
	Fire Marshal - Captial Outlay	01022800-581888	(8.70)	9.00	0.30
	Fire Marshal - Telephone	01022800-590014	(682.41)	682.00	(0.41)
	Fire Marshal - Salaries OT	01022800-501105	(4,377.99)	4,378.00	0.01
				<b>5,069.00</b>	
<b>8-11-18</b>	<b>FROM</b>				
	Emergency Mgmt - Salaries OT	01023400-501105	2,084.82	2,085.00	(0.18)
	Emergency Mgmt - Telephone	01023400-590014	1,583.60	1,584.00	(0.40)
	Emergency Mgmt - Maintenance Equip	01023400-578802	1,124.80	45	(459.20)
				<b>3,714.00</b>	
	<b>TO</b>				
	Emergency Mgmt - Salaries PT	01023400-501102	(3,669.52)	3,670.00	0.48
	Emergency Mgmt - Program Supplies	01023400-534402	(44.41)	44.00	(0.41)
				<b>3,714.00</b>	

DATE OF MEETING: AUGUST 11, 2011

**TRANSFERS TO/FROM - FY ENDING JUNE 30, 2011**

<u>TRANSFER NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>BALANCE BEFORE TRANSFER</u>	<u>AMOUNT OF TRANSFER</u>	<u>BALANCE AFTER TRANSFER</u>
<b>8-11-19</b>	<b>FROM</b>				
	Public Works - Director- Transportation	01030000-567704	170.00	117.00	53.00
	<b>TO</b>				
	Public Works - Director- Telephone	01030000-590014	(117.49)	117.00	(0.49)
<b>8-11-20</b>	<b>FROM</b>				
	Public Works - Highway - Salaries FT	01030100-501101	31,446.58	23,316.00	8,130.58
	<b>TO</b>				
	PW - Highway - Salaries PT	01030100-501102	(8,671.81)	8,672.00	0.19
	PW - Highway - Uniform Allowance	01030100-501888	(1,874.12)	1,874.00	(0.12)
	PW - Highway - Prog Supp	01030100-534402	(5,283.47)	5,283.00	(0.47)
	PW - Highway - Public Relations	01030100-545503	(44.67)	45.00	0.33
	PW - Highway - Equipment Mtce	01030100-578802	(4,589.51)	4,590.00	0.49
	PW - Highway - Utilities - Electricity	01030100-590012	(2,650.85)	2,651.00	0.15
	PW - Highway - Utilities - Water	01030100-590013	(201.46)	201.00	(0.46)
				<u>23,316.00</u>	
<b>8-11-21</b>	<b>FROM</b>				
	Public Works - Bldg Mtce - Salaries OT	01030200-501105	1,246.35	1,246.00	0.35
	Public Works - Bldg Mtce - Ancillary	01030200-522203	1,000.00	1,000.00	0.00
	Public Works - Bldg Mtce - Program Supplies	01030200-534402	858.63	859.00	-0.37
	Public Works - Bldg Mtce - Capital Outlay	01030200-581888	1,309.91	1,287.00	22.91
				<u>4,392.00</u>	
	<b>TO</b>				
	Public Works - Bldg Mtce - Vehicle Repairs	01030200-567702	(4,392.21)	4,392.00	(0.21)
<b>8-11-22</b>	<b>FROM</b>				
	Recycling - Capital Outlay	01030400-581888	6,519.70	6,520.00	(0.30)
	Recycling - Program Supplies	01030400-534402	4,430.44	3,415.00	1,015.44
				<u>9,935.00</u>	
	<b>TO</b>				
	Recycling - Salaries FT	01030400-501101	(881.31)	881.00	(0.31)
	Recycling - Salaries OT	01030400-501105	(9,054.41)	9,054.00	(0.41)
				<u>9,935.00</u>	
<b>8-11-23</b>	<b>FROM</b>				
	Town Engineer - Program Supplies	01030500-534402	253.42	19.00	234.42
	<b>TO</b>				
	Town Engineer - Office Supplies	01030500-534401	(18.60)	19.00	0.40

DATE OF MEETING: AUGUST 11, 2011

**TRANSFERS TO/FROM - FY ENDING JUNE 30, 2011**

<u>TRANSFER NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>BALANCE BEFORE TRANSFER</u>	<u>AMOUNT OF TRANSFER</u>	<u>BALANCE AFTER TRANSFER</u>
<b>8-11-24</b>	<b>FROM</b>				
	PH Nursing - Seniors - Salaries FT	01040400-501101	14,220.84	2,873.00	11,347.84
	<b>TO</b>				
	PH Nursing - Seniors - Salaries PT	01040400-501102	(2,873.35)	2,873.00	(0.35)
<b>8-11-25</b>	<b>FROM</b>				
	Social Services - Salaries FT	01050000-501101	11,138.98	10,832.00	306.98
	<b>TO</b>				
	Social Services - Salaries PT	01050000-501102	(9,945.00)	9,945.00	-
	Social Services - Salaries Seasonal	01050000-501103	(886.50)	887.00	0.50
				<u>10,832.00</u>	
<b>8-11-26</b>	<b>FROM</b>				
	Counseling Ctr - Professional Services	01050200-522202	1,212.00	494.00	718.00
	<b>TO</b>				
	Counseling Ctr - Utilities - Heat	01050200-590011	(346.74)	347.00	0.26
	Counseling Ctr - Utilities - Water	01050200-590012	(147.18)	147.00	(0.18)
				<u>494.00</u>	
<b>8-11-27</b>	<b>FROM</b>				
	Youth Commission - Salaries FT	01050400-501101	46,904.00	42,484.00	4,420.00
	<b>TO</b>				
	Youth Commission - Salaries PT	01050400-501102	(42,484.29)	42,484.00	(0.29)
<b>8-11-28</b>	<b>FROM</b>				
	Sr. Citizens Services - Salaries FT	01050600-501101	7,322.98	657.00	6,665.98
	<b>TO</b>				
	Sr. Citizens Services - Salaries PT	01050600-501102	(258.71)	259.00	0.29
	Sr. Citizens Services - Equipment	01050600-578802	(34.94)	35.00	0.06
	Sr. Citizens Services - Utilities - Electric	01050600-590012	(332.80)	333.00	0.20
	St. Citizens Services - Utilities - Water	01050600-590013	(29.80)	30.00	0.20
				<u>657.00</u>	
<b>8-11-29</b>	<b>FROM</b>				
	School Nurses - Salaries FT	01060200-501101	11,730.38	10,865.00	865.38
	<b>TO</b>				
	School Nurses - Salaries PT	01060200-501102	(10,573.90)	10,574.00	0.10
	School Nurses - Relief / Vacation	01060200-501104	(290.88)	291.00	0.12
				<u>10,865.00</u>	

DATE OF MEETING: AUGUST 11, 2011

**TRANSFERS TO/FROM - FY ENDING JUNE 30, 2011**

<u>TRANSFER NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>BALANCE BEFORE TRANSFER</u>	<u>AMOUNT OF TRANSFER</u>	<u>BALANCE AFTER TRANSFER</u>
<b>8-11-30</b>	<b>FROM</b>				
	Libraries - Utilities - Telephone	01070000-590014	10,051.22	265.00	9,786.22
	<b>TO</b>				
	Libraries - Salaries PT	01070000-501102	(8.39)	8.00	(0.39)
	Libraries - Utilities - Water	01070000-590013	(164.01)	164.00	(0.01)
	Libraries - Annual Rentals/Lease	01070000-589901	(93.15)	93.00	(0.15)
				<u>265.00</u>	
<b>8-11-31</b>	<b>FROM</b>				
	Parks - Seasonal	01080600-501103	5,816.75	5,817.00	-0.25
	Parks - Salaries PT	01080600-501102	1,842.39	1,842.00	0.39
	Parks - Salaries OT	01080600-501105	7,082.11	7,082.00	0.11
	Parks - Occasional	01080600-589902	3,425.00	3,425.00	0.00
	Parks - Electricity	01080600-590012	2,100.41	2,100.00	0.41
	Parks - Annual Rentals	01080600-589901	773.47	773.00	0.47
	Parks - AED Stipends	01080600-501120	800.00	800.00	0.00
	Parks - Prof Development - Seminars	01080600-556601	685.00	662.00	23.00
				<u>22,501.00</u>	
	<b>TO</b>				
	Parks - Salaries FT	01080600-501101	(9,371.23)	9,371.00	(0.23)
	Parks - Program Supplies	01080600-534402	(6,623.50)	6,624.00	0.50
	Parks - Service Contracts	01080600-578801	(1,254.00)	1,254.00	-
	Parks - Equipment Mtce	01080600-578802	(1,776.70)	1,777.00	0.30
	Parks - Maintenance Program	01080600-578803	(1,753.99)	1,754.00	0.01
	Parks - Heat	01080600-590011	(1,531.11)	1,531.00	(0.11)
	Parks - Telephone	01080600-590014	(190.20)	190.00	(0.20)
				<u>22,501.00</u>	
<b>8-11-32</b>	<b>FROM</b>				
	Arts Commission - Clerical Services	01080900-522201	60.00	25.00	35.00
				<u>25.00</u>	
	<b>TO</b>				
	Arts Commission - Program Exp	01080900-522205	(27.58)	28.00	0.42
				<u>28.00</u>	
<b>UTILITIES</b>					
<b>8-11-33</b>	<b>FROM</b>				
	Fire Marshal-Fire Hydrants	01022824-590016	44,921.87	44,921.00	0.87
	Public Works-Highway-Heat	01030100-590011	6,744.02	6,744.00	0.02
	Town Hall-Telephone	01013800-590014	3,010.65	2,204.00	806.65
				<u>53,869.00</u>	
	<b>TO</b>				
	Trumbull Nature Center-Heat	01010100-590011	(1,437.15)	1,438.00	0.85
	Trumbull Nature Center- Water	01010100-590013	(418.00)	418.00	-
	Security Bldg & Grounds-Sewer Fees	01030023-590017	(28,010.11)	28,011.00	0.89
	Public Works-Street Lights	01030025-590015	(5,941.31)	5,942.00	0.69
	Parks-Utilities-Water	01080600-590013	(18,059.71)	18,060.00	0.29
				<u>53,869.00</u>	

DATE OF MEETING: AUGUST 11, 2011

**TRANSFERS TO/FROM - FY ENDING JUNE 30, 2011**

<u>TRANSFER NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>ACCOUNT NUMBER</u>	<u>BALANCE BEFORE TRANSFER</u>	<u>AMOUNT OF TRANSFER</u>	<u>BALANCE AFTER TRANSFER</u>
<b>8-11-34</b>	<b>FROM</b>				
	Town Hall-Contingency	01013800-501116	<b>316,400.00</b>	<b>285,454.00</b>	<b>30,946.00</b>
	<b>TO</b>				
	First Selectman - Salaries FT	01010400-501101	<b>(850.10)</b>	<b>851.00</b>	<b>0.90</b>
	First Selectman - Salaries PT	01010400-501102	<b>(197.13)</b>	<b>198.00</b>	<b>0.87</b>
	Tax Assessor-Salaries PT (Retro and incr hrs for PT due to retirement)	01011600-501102	<b>(11,017.69)</b>	<b>11,018.00</b>	<b>0.31</b>
	Tax Collector - Salaries FT	01012000-501105	<b>(7,463.68)</b>	<b>7,464.00</b>	<b>0.32</b>
	Purchasing-Salaries FT	01012200-501101	<b>(261.11)</b>	<b>262.00</b>	<b>0.89</b>
	Treasurer-Salaries FT	01012400-501101	<b>(81.20)</b>	<b>82.00</b>	<b>0.80</b>
	Technology - Salaries FT	01012600-501101	<b>(23,260.82)</b>	<b>23,261.00</b>	<b>0.18</b>
	Human Resources - Salaries FT	01013000-501101	<b>(2,417.10)</b>	<b>2,418.00</b>	<b>0.90</b>
	Employee Benefits-FICA	01013400-511150	<b>(62,598.79)</b>	<b>62,599.00</b>	<b>0.21</b>
	Town Clerk - Salaries FT	01013600-501101	<b>(6,486.69)</b>	<b>6,487.00</b>	<b>0.31</b>
	Custodial - Salaries FT	01014000-501101	<b>(7,387.65)</b>	<b>7,388.00</b>	<b>0.35</b>
	Custodial - Salaries OT	01014000-501105	<b>(476.88)</b>	<b>477.00</b>	<b>0.12</b>
	Custodial - Serv-Ancillary (vacancy used service)	01014000-522203	<b>(4,950.24)</b>	<b>4,951.00</b>	<b>0.76</b>
	P & Z -Salaries - FT	01014200-501101	<b>(736.58)</b>	<b>737.00</b>	<b>0.42</b>
	P & Z -Salaries - PT (Zoning Enf Officer)	01014200-501102	<b>(15,395.62)</b>	<b>15,396.00</b>	<b>0.38</b>
	Police-Salaries - FT	01022000-501101	<b>(11,590.92)</b>	<b>11,591.00</b>	<b>0.08</b>
	Fire Marshal - Salaries FT	01022800-501101	<b>(4,823.28)</b>	<b>4,824.00</b>	<b>0.72</b>
	Fire Marshal - Salaries OT	01022800-501105	<b>(1,241.55)</b>	<b>1,242.00</b>	<b>0.45</b>
	Building - Salaries - FT	01023200-501101	<b>(4,302.10)</b>	<b>4,303.00</b>	<b>0.90</b>
	Building - Salaries - PT	01023200-501102	<b>(5,613.00)</b>	<b>5,613.00</b>	<b>-</b>
	Building - Salaries - Seasonal	01023200-501103	<b>(4,352.00)</b>	<b>4,352.00</b>	<b>-</b>
	Building - Salaries - OT	01023200-501105	<b>(5,181.23)</b>	<b>5,182.00</b>	<b>0.77</b>
	PW Dir - Salaries FT-Francese final payout	01030000-501101	<b>(3,731.73)</b>	<b>3,732.00</b>	<b>0.27</b>
	PW Dir - Salaries OT-Due to Francese Resign	01030000-501105	<b>(941.75)</b>	<b>942.00</b>	<b>0.25</b>
	PW Dir-Due to Francese Resign	01030000-522203	<b>(762.20)</b>	<b>763.00</b>	<b>0.80</b>
	PW-Bldg Maintenance-Salaries FT	01030200-501101	<b>(10,044.11)</b>	<b>10,045.00</b>	<b>0.89</b>
	Engineering-Seasonal Temp	01030500-501103	<b>(2,600.00)</b>	<b>2,600.00</b>	<b>-</b>
	Engineering-OT	01030500-501105	<b>(5,853.49)</b>	<b>5,854.00</b>	<b>0.51</b>

Counseling Ctr - Salaries FT	01050200-501101	(11,033.09)	11,034.00	0.91
Non Public School Nurses-Salaries-FT	01060400-501101	(6,693.44)	6,694.00	0.56
Libraries - Salaries FT	01070000-501101	(36,703.37)	36,703.00	(0.37)
Recreation - Salaries FT	01080400-501101	(7,364.76)	7,365.00	0.24
Parks-Salaries FT	01080600-501101	(18,879.84)	18,880.00	0.16
Tree Warden - Salaries FT	01080800-501101	(83.56)	84.00	0.44
Arts Commission - Salaries PT	01080900-501102	(61.99)	62.00	0.01
			<u>285,454.00</u>	

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8-11-35 **SUPPLEMENTAL APPROPRIATIONS**  
**FISCAL YEAR 2009-2010**

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**Supplemental Appropriations from the General Fund**

Town Council - Legal Notices	01010000-545501	<b>5,694.44</b>
Purchasing-Legal Notices	01012200-545501	<b>1,931.46</b>
Employee Benefits - Workers Comp	01013400-511152	<b>254,960.00</b>
Employee Benefits - WC Audit Fee	01013400-511152	<b>9,653.00</b>
Planning and Zoning-Legal Notices	01014200-545501	<b>6,317.64</b>
Zoning Board of Appeals-Legal Notices	01014400-545501	<b>1,669.00</b>
Central Dispatch Comm-Service Clerical	01022500-522201	<b>540.00</b>
PW - Building Mtce - Gas/Oil	01030200-567701	<b>55,876.91</b>
Tree Warden - Emergency Services	01080800-578806	<b>4,560.00</b>
		<hr/>
		<b>341,202.45</b>



# TRUMBULL POLICE DEPARTMENT ADMINISTRATIVE SERVICES

MICHAEL A. HARRY  
DEPUTY CHIEF

## Budget Balancing/Supplemental

The Police Department received a final accounting of the Police Budget – 01022000 – which shows an expenditure of 100.2% of our budget, resulting in a negative balance of \$11,450.92. In a review of this accounting, we believe that funds in the amount of \$8,442.15 were not accounted for, reducing our negative balance to \$3008.77. Below, we have offered explanations for these over-expenditures as they applied to those accounts showing a negative balance:

### Account 501101 – Salaries – FT/Perm

Original Approp	YTD Expended	Available Budget
\$5,658,298	\$5,743,030.92	- \$84,732.92

Our Original request was for \$6,013,959 of which the positions of one LT and two P/O (\$181,450) were denied due to the current economic conditions, leaving the request then at \$5,832,509. The Finance Board reinstated two ‘half-year’ officers (\$49,842). This should have brought our requested FT Salary account to \$5,882,351. However, an additional \$140,000 was removed, presumably to account for anticipated retirements which did not materialize to that extent. One Sergeant retired seven months into the fiscal year leaving five months of salary available (approx. \$32,680).

### Account 501105 – Salaries – Overtime\*

Original Approp	YTD Expended	Available Budget
\$468,000	\$492,763.36	- \$24,763.36

There were several unusual occurrences during the fiscal year that absorbed a portion of our budget. Most of these occurrences were winter and spring storms that required additional manpower. In addition, and as noted below, some monies have not been credited to this account.

### Account 501112 – Shift Differential

Original Approp	YTD Expended	Available Budget
\$41,267	\$43,455.04	- \$2,198.04

This is a contractual item that covers the Civilian Dispatchers which was not taken into considerations when Salary accounts were presented.

**Account 534401 – Materials & Supplies**

Original Approp	YTD Expended	Available Budget
\$13,500	\$14,675.71	- \$1,399.57

The original appropriation has remained constant for several fiscal years while the cost of supplies has steadily risen. The cost of doing business is continually rising and it is something over which we have little control.

**Account 556602 – Professional Development**

Original Approp	YTD Expended	Available Budget
\$1,400	\$1,625	- \$225

This account covers dues for CPCA (600), NESPIN (150), Ffld Cnty Chief (100), FCPTOA (500), Int'l Assoc (50), Police Commissioners (225).

<b>Accounts 590012 – Utilities Electric</b>	- \$1,359.40
<b>590013 – Utilities Water</b>	- \$195.39
<b>590015 – Utilities Traffic</b>	- \$870.89

The Police Department has no control over these expenses in as much as we do not set utility rates.

The **MOST IMPORTANT** note to the Final Budget is the exclusion of additional monies not found in the Year-to-Date Budget Report. Most of the monies were received after July 01, 2011 but were for expenditures in the prior fiscal year.

Specifically, under the monthly cash deposits, monies taken in through Accident Reports, Fingerprinting, Parking Fines, etc, in the amount of \$901.50 was not included. These monies were for services in June and deposited in July.

**\*Overtime Account –**

\$1,500 check reimbursement dated June 6/1/2011 is not recorded in the YTD report  
\$2,468.76 for the Click It or Ticket (5/24/11-6/02/11) was not recorded in the YTD report  
\$300 refund from a training course was not credited to the 2010-11 training expenditures.  
\$2,329.58 from the Bd of Ed for services of 6/22,24,25,&26, dated 7/08/11, was not credited to the 2010-11 budget from which the monies were paid.

These amounts total \$8,442.15 which we believe actually reduce our overage to \$3,008.77.

Respectfully submitted,

Michael A. Harry  
Deputy Chief



Town of Trumbull  
 Department of Public Works  
 Account Analysis  
 For the Year Ended June 30, 2011

		<u>Over Budget Amt</u>	<u>Explanation</u>
<b><u>01030000 Public Works Director</u></b>			
501101	Salaries - FT/Perm	\$ (3,731.73)	Account over primarily due to final pay issued to J. Francese in August 2010.
501105	O/T - Salaries	\$ (941.75)	O/T earned for J. Augustinsky from Sept. thru Dec 2010.
522203	Svs/Fees Ancillary	\$ (762.20)	Unbudgeted fees paid to American Arbitration Assoc. and J. Francese in Sept. 2010.
590014	Utilities - Telephone	\$ (117.49)	Increase in fees over prior year.
<b><u>01030023 Security - Bldg./Grounds</u></b>			
590017	Sewer Fees	\$ (28,010.11)	An increase in sewer usage fees combined with a budget decrease of greater than \$10k.
<b><u>01030025 Public Works - Street Lights</u></b>			
590015	Utilities - Street Lights	\$ (5,941.31)	Increase in monthly utility charges.
<b><u>01030100 Public Works - Highway</u></b>			
501102	Salaries PT/Perm	\$ (8,671.81)	Comptroller position filled.
501888	Uniform Allowance	\$ (1,874.12)	In addition to standard employee allowances for uniforms, purchases of safety vests, rain gear, ear protection, gloves and hard hats were also required.
534402	Program Supplies	\$ (5,283.47)	Due to the unforeseen necessity to outsource sweeping services, the program supplies account was charged with an unanticipated amount of \$17.5k.
545503	Communications - Public Relations	\$ (44.67)	Purchases of street sign posts.
578802	Maintenance/Repairs - Equipment	\$ (4,589.51)	The primary contributing factor to the overage in the account were fees of \$4.4k related to the emergency replacement of a broken hydrant in the highway yard. In addition, other major expenditures related to this account were for generator repairs, \$1.5k, and overhead door repairs/replacement, \$3.7k.
590012	Utilities - Electric	\$ (2,650.85)	Increase in monthly utility billings.
590013	Utilities - Water	\$ (201.46)	Aquarion Water - increase in monthly billings.

**01030200 Public Works - Building Maintenance**

501101	Salaries - F/T Permanent	\$	(10,044.11)	Budget based on prior year salaries, increase not reflected in budget for any salary increases.
567701	Transportation - Gas/Oil/Grease	\$	(55,786.00)	In addition to a significant decrease in the budgeted amount for this account, fuel prices have increased in excess of \$1.00 per gallon more than they were in the previous year.
567702	Vehicle Repairs	\$	(4,392.21)	Police Department vehicle repairs totaled \$51k during the past year, while the budgetary increase in vehicle repair account totaled \$46k. In addition a transfer was recorded in June to cover anticipated overages in other accounts. The amount of the transfer was \$7.4k.

**01030400 Recycling Center**

501101	Salaries - FT/Permanent	\$	(881.31)	Salary increases.
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**01080600 Parks**

501101	Salaries - FT/Permanent	\$	(28,250.23)	Final sick/vacation pay for A. Cavaliere, \$19.8k, out of classification pay for tradesman work and park ranger shift differentials totaled \$7k.
534402	Program Supplies	\$	(6,623.50)	Increase in cost of fertilizers in addition to the required purchase of cutter blades and landscape equipment.
578801	Maintenance Repairs - Service Contracts	\$	(1,254.00)	Primarily due to the increase in cost for service related to Twin Brooks Park Pond.
578802	Maintenance Repairs - Equipment/Bldg.	\$	(1,776.70)	Increase in facility repair costs, including restrooms and poolhouses. Piping and related costs due to winter damage were in excess of \$4.5k.
578803	Maintenance Repairs - Program Related	\$	(1,753.99)	Increase in pool supply costs.
590011	Utilities - Heat	\$	(1,531.11)	Increase in monthly billing.
590013	Utilities - Water	\$	(18,059.71)	Increase in montly billing from Aquarion, primarily during the end of August/September 2010, where costs were \$9k higher than the previous summer.