

TOWN COUNCIL
Town of Trumbull
CONNECTICUT
www.trumbull-ct.gov

TOWN HALL
Trumbull

TELEPHONE
(203) 452-5000



AGENDA No. 750

- I CALL TO ORDER
- II MOMENT OF SILENCE
- III PLEDGE OF ALLEGIANCE
- V ROLL CALL
- VI PUBLIC COMMENT
- VII APPROVAL OF MINUTES
- VIII NEW BUSINESS

DATE: February 1, 2016
TIME: 8:00 p.m.
PLACE: Town Hall

NOTICE is hereby given that the Town Council of the Town of Trumbull, Connecticut will hold a regular meeting on Monday, February 1, 2016 at 8:00 p.m. at the Trumbull Town Hall, for the following purpose:

-
- Discussion Item: Town Audit Report FY Ending 06/30/2015
 - 1. RESOLUTION TC26-21: To consider and act upon a resolution which would exercise the option to reaffirm the appointment of Blum Shapiro as the auditor for FY 2015-2016. (Finance)
 - 2. RESOLUTION TC26-22: To consider and act upon a resolution whereas the Town Council of the Town of Trumbull, Connecticut approves the Town Clerk of the Town of Trumbull's application to participate in the State Elections Enforcement Commission's Municipal Filing Pilot Program for the 2017 election cycle. (L&A)
 - 3. RESOLUTION TC26-23: To consider and act upon a resolution which would adopt IRS required amendments to the Town's pension plan. (Finance)
 - 4. RESOLUTION TC26-24: To consider and act upon a resolution which would approve the Five Year Capital Plan. (Finance)
 - 5. RESOLUTION TC26-9: To consider and act upon a resolution which would approve an agreement for an Early Retirement Offering between the Town of Trumbull and the UPSEU Local 424 Supervisors (MATHAS). (L&A)

6. RESOLUTION TC26-10: To consider and act upon a resolution which would approve an agreement for an Early Retirement Offering between the Town of Trumbull and the DPW Supervisors Union. (L&A)
7. RESOLUTION TC26-25: To consider and act upon a resolution which would disband the Trumbull Day Commission. (L&A)
8. RESOLUTION TC26-26: To consider and act upon a resolution which would approve the appointment by the First Selectman of James Lively of 581 Whitney Avenue as a member of the Inland Wetlands & Watercourses Commission for a term extending to the first Monday of 2018. (Chamberlain) (Finance)
9. RESOLUTION TC26-27: To consider and act upon a resolution which would approve the appointment of John Chiota of 35 Iron Gate Road as Golf Commission for a term extending to the first Monday of 2018. (Deal) (Finance)

VIII ADJOURNMENT
COPY OF THE RESOLUTION ATTACHED HERETO
Carl A. Massaro, Jr., Chairman Trumbull Town Council

RESOLUTIONS

1. RESOLUTION TC26-21: BE IT RESOLVED, That the option to renew the appointment of Blum Shapiro is hereby reaffirmed as the auditor for FY 2015-2016.
2. RESOLUTION TC26-22: BE IT RESOLVED That the Town Council of the Town of Trumbull, Connecticut hereby approves the Town Clerk of the Town of Trumbull's application to participate in the State Elections Enforcement Commission's Municipal Filing Pilot Program for the 2017 election cycle. (Full Resolution Attached).
3. RESOLUTION TC26-23: BE IT RESOLVED, That the IRS required amendments to the Town's pension plan are hereby adopted. (Full Resolution Attached)
4. RESOLUTION TC26-24: BE IT RESOLVED, That the Five Year Plan is hereby approved.
5. RESOLUTION TC26-9: BE IT RESOLVED, That an agreement for an Early Retirement Offering between the Town of Trumbull and the UPSEU Local 424 Supervisors (MATHAS) is hereby approved.
6. RESOLUTION TC26-10: BE IT RESOLVED, That an agreement for an Early Retirement Offering between the Town of Trumbull and the DPW Supervisors' Union is hereby approved.
7. RESOLUTION TC26-25: BE IT RESOLVED, That the Trumbull Day Commission is hereby disbanded.
8. RESOLUTION TC26-26: BE IT RESOLVED, That the appointment by the First Selectman of James Lively of 581 Whitney Avenue, be and the same, is hereby approved as a member of the Inland Wetlands & Watercourses Commission for a term extending to the first Monday of 2018.
9. RESOLUTION TC26-27: BE IT RESOLVED, That the appointment of John Chiota of 35 Iron Gate Road, be and the same, is hereby approved as a member of the Golf Commission for a term extending to the first Monday of 2018.

FULL RESOLUTION TC26-22

RESOLUTION TC26-22: BE IT RESOLVED That the Town Council of the Town of Trumbull, Connecticut hereby approves the Town Clerk of the Town of Trumbull's application to the State Elections Enforcement Commission's Municipal Filing Pilot Program, and;

WHEREAS on June 30, 2015, the Governor signed into law Special Act No. 2015-14 , *An Act Establishing A Pilot Program for Municipal Campaign Finance Filings*;

WHEREAS the Special Act establishes a pilot program for the State Elections Enforcement Commission to provide assistance to the town clerks of up to twenty municipalities with the completion of some or all of their filing repository duties for the 2017 election cycle;

WHEREAS the application to participate in the pilot program requires the approval of the municipality's legislative body;

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Trumbull, Connecticut that the Town Clerk of the Town of Trumbull, Connecticut may apply to participate in the State Elections Enforcement Commission's Municipal Filing Pilot Program for the 2017 election cycle.

BE IT FURTHER RESOLVED, That a copy of this signed resolution be forwarded to the State Elections Enforcement Commission as part of the Town of Trumbull's application.

Municipal Filing Pilot Program APPLICATION

CONNECTICUT STATE ELECTIONS ENFORCEMENT COMMISSION
Revised December 2015



**DEADLINE TO SUBMIT APPLICATION:
Tuesday, February 16, 2016 5:00 PM**

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Sample Language Describing the Pilot Program:

The State Elections Enforcement Commission is in the process of establishing a pilot program under which up to twenty municipalities will be selected to have some or all of their filing duties transferred to the Commission for the 2017 election cycle. This means that all candidates, candidate committees, and political committees that normally file with the Town Clerk's office will register and file disclosure statements with the Commission and all of their paperwork will be available for public viewing on the Commission's website. If the program is successful, the Commission is hopeful that it will become the filing repository of all 169 municipalities in the state. Our town/city has been invited to apply to the program and the application requires legislative body approval in order to apply. Therefore, I present this application to you and seek your approval.

Sample Resolution:

RESOLUTION TO APPROVE TOWN/CITY CLERK'S APPLICATION TO THE STATE ELECTIONS ENFORCEMENT COMMISSION'S MUNICIPAL FILING PILOT PROGRAM

WHEREAS on June 30, 2015, the Governor signed into law Special Act No. 2015-14, *An Act Establishing A Pilot Program for Municipal Campaign Finance Filings*;

WHEREAS the Special Act establishes a pilot program for the State Elections Enforcement Commission to provide assistance to the town clerks of up to twenty municipalities with the completion of some or all of their filing repository duties for the 2017 election cycle;

WHEREAS the application to participate in the pilot program requires the approval of the municipality's legislative body;

NOW, THEREFORE, BE IT RESOLVED by the _____ of the TOWN/CITY OF _____ that the Town/City Clerk of the Town/City of _____ may apply to participate in the State Elections Enforcement Commission's Municipal Filing Pilot Program for the 2017 election cycle.

BE IT FURTHER RESOLVED that a copy of this signed resolution be forwarded to the State Elections Enforcement Commission as part of the Town/City of _____'s application.

Please mail the application form and requested attachments to:

Office of Governmental Accountability
State Elections Enforcement Commission
20 Trinity Street
3rd Floor
Hartford, CT 06106-1628

**RESOLUTIONS TO BE ADOPTED
BY THE TOWN COUNCIL
OF THE
TOWN OF TRUMBULL**

WHEREAS, the Town of Trumbull (the "Town") maintains the Town of Trumbull Retirement Plan (the "Retirement Plan") for the benefit of the eligible employees of the Town of Trumbull and the Board of Education of the Town of Trumbull; and

WHEREAS, pursuant to Section 21.1 of the Retirement Plan, the Town Council, acting upon the recommendation of the Pension Board of the Town, can amend the Retirement Plan; and

WHEREAS, the Pension Board of the Town has approved the following amendments to the Retirement Plan and has authorized their execution on behalf of the Town:

- (a) Amendment No. 1 to the Retirement Plan, which incorporates into the Retirement Plan the requirements of the Pension Protection Act of 2006 ("PPA") and the non-spouse rollover requirement of the Worker, Retiree and Employer Recovery Act of 2008 ("WRERA");
- (b) Unnumbered Amendment to the Retirement Plan, which incorporates into the Retirement Plan the requirements of the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART Act");
- (c) Amendment No. 2 to the Retirement Plan, which incorporates into the Retirement Plan certain changes required by the Internal Revenue Service as a condition to its issuance of the last favorable determination letter regarding the Retirement Plan dated October 4, 2011;
- (d) Unnumbered Amendment to the Retirement Plan, which incorporates into the Retirement Plan the requirements of the ruling of the Supreme Court in *U.S. v. Windsor* concerning the treatment of same-sex spouses; and
- (e) Amended and restated Retirement Plan, which incorporates into a single document the prior amendments relating to PPA, the final regulations under Section 415 of the Internal Revenue Code of 1986, as amended, the HEART Act, WRERA, *Windsor* and subsequently-enacted legislation and regulations; and

WHEREAS, the Pension Board has recommended that the Town Council ratify and approve the adoption of the amendments by the Pension Board and the execution of the amendments on behalf of the Town.

NOW, THEREFORE, BE IT

RESOLVED: That the Town Council does hereby ratify and approve the Pension Board's adoption of Amendment No. 1 to the Retirement Plan relating to the requirements of PPA and WRERA, the Unnumbered Amendment to the Retirement Plan relating to the requirements of the HEART Act, Amendment No. 2 to the Retirement Plan relating to the changes required by the Internal Revenue Service as a condition to its issuance of the last favorable determination letter regarding the Retirement Plan, the Unnumbered Amendment to the Retirement Plan relating to the ruling of the Supreme Court in *U.S. v. Windsor*, and the amended and restated Retirement Plan in the forms presented to this meeting, together with such modifications as in the opinion of counsel for the Town are necessary or desirable to effectuate the intention thereof and to comply with the requirements of the Internal Revenue Code of 1986, as amended; and further

RESOLVED: That the Town Council does hereby ratify and approve the execution of such amendments on behalf of the Town by the First Selectman of the Town or any other officer of the Town designated by him; and further

RESOLVED: That the First Selectman of the Town be, and hereby is, authorized and empowered, for and on behalf of the Town, to execute such documents and to take any and all other actions which may be necessary or desirable in order to effectuate the intention of the foregoing resolutions.

**AMENDMENT NO. 1
TO THE
TOWN OF TRUMBULL RETIREMENT PLAN**

The Town of Trumbull Retirement Plan, as amended and restated effective as of July 1, 2002, is hereby amended as follows:

(1) A new Appendix B is added to the Plan to read as follows, effective as provided therein:

APPENDIX B

Pension Protection Act of 2006

Section B.1 Preamble

1. Adoption and Effective Date. This Appendix B of the Plan reflects certain provisions of the Pension Protection Act of 2006 ("PPA") and is intended as good faith compliance with the requirements of PPA and is to be construed in accordance with PPA and guidance issued thereunder. Except as otherwise provided, this Appendix B shall be effective as of the first day of the first Plan Year beginning after December 31, 2006.

2. Supersession of inconsistent provisions. This Appendix B shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Appendix B.

Section B.2 Section 402(f) notice regarding rollover distributions

1. In general. Pursuant to Code Section 402(f), the Plan Administrator shall provide a distributee who is entitled to receive an eligible rollover distribution with a written explanation of the rules governing rollovers (including the right to make a direct rollover, the special tax treatment available to lump sum distributions, and the mandatory federal income tax withholding on any eligible rollover distribution for which no direct rollover election is made.

2. Section 402(f) notice. The Plan Administrator shall provide the notice described in subsection 1 not less than 30 days nor more than 180 days (90 days for notices given in years prior to January 1, 2007) before the Annuity Starting Date.

3. Effective date. The extension of the notice period to 180 days is effective for years beginning on or after January 1, 2007.

Section B.3 Rollover to Roth IRA.

1. **Rollover to Roth IRA.** If a Participant receives an eligible rollover distribution of all or a portion of his or her vested Accrued Benefit, the Participant may elect to roll over the distribution to a Roth IRA, as defined in Code Section 408A.

2. **Effective date.** This provision is effective for distributions made after December 31, 2007.

Section B.4 Rollover of after-tax contributions.

1. **Rollover of after-tax contributions.** The nontaxable portion of an eligible rollover distribution that a Participant receives from the Plan may be rolled over to another qualified retirement plan (whether or not it is a defined contribution plan) or to a Section 403(b) annuity, *provided that:* (a) the rollover is made pursuant to a direct rollover from the Plan to the qualified retirement plan or Section 403(b) annuity; and (b) the qualified retirement plan or Section 403(b) annuity receiving the direct rollover separately accounts for the amounts so transferred (and the earnings thereon), including separate accounting for the portion of such eligible rollover distribution which is includible in gross income and the portion of such eligible rollover distribution which is not includible in gross income.

2. **Effective date.** This provision is effective for distributions made after December 31, 2006.

Section B.5 Direct rollover to the inherited individual retirement plan of a non-spouse Beneficiary

1. **Non-spouse rollover.** The Plan may make a direct rollover of a distribution from the deceased Participant's vested Accrued Benefit to an individual retirement plan described in Code Section 402(c)(8)(B)(i) or (ii) established for the purpose of receiving the distribution on behalf of an individual who is the designated Beneficiary and is not the surviving spouse of the Participant, as defined in Code Section 401(a)(9)(E). Such distribution shall be treated as the rollover of an eligible rollover distribution for purposes of Code Section 402(c).

2. **Effective Date.** The Plan will allow a non-spouse Beneficiary to elect a direct rollover for Plan Years beginning on or after January 1, 2010.

Section B.6 Exclusive Benefit Rule.

The exclusive benefit rule of Code Section 401(a) is violated if the sponsorship of a qualified retirement plan is transferred from the Employer to a party that is not a member of the Employer's affiliated group and the transfer of the sponsorship of the Plan is not in connection with a transfer of business assets, operations, or Employees from the Employer.

Section B.7 Mergers or Transfers with Qualified Plans

Anything herein to the contrary notwithstanding, pursuant to Revenue Ruling 2008-40, the Plan shall not merge or consolidate with another plan or transfer assets and liabilities to another trust unless the transferee plan is a qualified plan under Code Section 401(a) and the transferee trust is exempt from federal income taxes under Code Section 501(a).

Section B.8 Distributions for Health and Long Term Care Insurance from Governmental Plans

(a) Distributions for health and long-term care insurance. Pursuant to Code Section 402(l), if an Employee who is an eligible retired public safety officer so elects with respect to any taxable year of the Employee, the Employee's gross income for the taxable year shall not include any distribution from the Plan to the extent the aggregate amount of such distribution does not exceed the lesser of \$3,000 or the amount that the Employee pays for qualified health insurance premiums for the taxable year, *but only if* payment of the qualified health insurance premiums is made directly to the provider of the accident or health plan or qualified long-term care insurance contract (as defined in Code Section 7702B(b)) by deduction from the distribution otherwise payable to the Employee. The Employee must make such an election after separation from service, and the election must apply only to amounts not yet distributed from the Plan. In addition, an amount shall be treated as a distribution for purposes of this subsection (a) only to the extent that such amount would be includible in the Employee's gross income without regard to this subsection (a).

(b) Definitions. For purposes of subsection (a):

(i) An eligible retired public safety officer means an individual who, by reason of disability or attainment of normal retirement age, is separated from service as a public safety officer with the Employer.

(ii) A public safety officer means an individual described in Section 1204(9)(A) of the Omnibus Crime Control and Safe Streets Act of 1968, and includes law enforcement officers, firefighters, rescue squad workers and ambulance crew members.

(iii) Qualified health insurance premiums mean premiums for coverage for an eligible retired public safety officer or his or her spouse or dependents (as defined in Code Section 152) by an accident or health plan or qualified long-term care insurance contract (as defined in Code Section 7702B(b)).

(c) Effective Date. The provisions of this subsection B.8 shall apply for distributions in taxable years beginning after December 31, 2006.

Section B.9 Reasonable Good Faith Interpretation of Required Minimum Distribution Rules for Governmental Plans

Pursuant to regulations to be issued by the Secretary of the Treasury, the Plan shall be treated as satisfying the required minimum distribution requirements of Code Section 401(a)(9) for any Plan Year in which the Plan complies with a reasonable good faith interpretation of Code Section 401(a)(9).

Section B.10 Purchase of Permissive Service Credit under a Governmental Plan

(a) **Purchase of Permissive Service Credit.** If the Plan permits a Participant to make a contribution to the Plan in order to purchase permissive service credit, then the limitations on benefits in Article XII of the Plan will be satisfied only if the Plan satisfies such section by treating the accrued benefit derived from all of the Participant's contributions to purchase permissive service credit as an annual benefit for purposes of such section.

(b) **Definitions.** For purposes of subsection (a):

(i) **Permissive service credit means credit for a period of service:** (A) that is recognized by the Plan for purposes of calculating benefits; (B) that the Participant would not otherwise be credited under the Plan; and (C) that the Participant receives solely by making a voluntary additional contribution to the Plan in an amount (determined by the Plan) that does not exceed the amount necessary to fund the benefit attributable to such service credit. Service credit is not permissive service credit if more than five years of nonqualified service credit are taken into account, or if nonqualified service credit is taken into account for a Participant with less than five years of Plan participation. However, permissive service credit may include service credit for periods for which there is no performance of service (subject to the limits on nonqualified service credit), and may also include service credited under the Plan in order to provide an increased benefit for service credit which a Participant is receiving under the Plan.

(ii) **Nonqualified service credit means permissive service credit other than that allowed with respect to:** (A) service as an employee of a Federal, state or local government; (B) service as an employee of an educational organization that is described in Code Section 170(b)(1)(A)(ii), that is a public, private or sectarian school, and that provides elementary or secondary education through grade 12, or a comparable level of education, as determined under the applicable law of the jurisdiction in which the service was performed; (C) service as an employee of an association of governmental employees; or (D) military service (other than qualified military service under Code Section 414(u)). In the case of service described in subsections (A), (B) or (C), such service is nonqualified service credit if it enables a Participant to receive a retirement benefit for the same service under more than one plan.

(c) **Effective Date.** The provisions of this subsection B.10 apply to permissive service credit contributions made after 1997.

(2) All section numbers and cross references thereto are appropriately amended to effectuate the intention of the foregoing amendments.

Dated this 6 day of ~~December~~ ^{January}, 2016

Witness:

Mona T. Lis

TOWN OF TRUMBULL, CONNECTICUT

[Signature]

Title:

**HEART ACT AMENDMENT
TO THE
TOWN OF TRUMBULL RETIREMENT PLAN**

Town of Trumbull (the "Company") has adopted this HEART Act Amendment to its Plan, effective as of the dates set forth herein.

A new Appendix is added to the Plan to read as follows, effective as provided therein:

APPENDIX

HEROES EARNINGS ASSISTANCE AND RELIEF TAX ACT OF 2008

Section 1 Preamble

1.1 Adoption and Effective Date. This Appendix of the Plan reflects certain provisions of the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART Act") and is intended as good faith compliance with the requirements of the HEART Act and is to be construed in accordance with the HEART Act and guidance issued thereunder.

1.2 Supersession of inconsistent provisions. This Appendix shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Appendix.

Section 2 Benefits payable on the death of a Plan participant while performing qualified active military service.

2.1 In general. The beneficiary of a Participant who is on a leave of absence to perform military service with reemployment rights described in Code Section 414(u) and who dies while performing qualified military service shall be entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) that would be provided under the Plan had the Participant died as an active Employee, in accordance with Code Section 401(a)(37).

2.2 Additional death benefits. For purposes of this Section 2, the term "additional death benefits" includes accelerated vesting, and other survivor's benefits provided under a plan that are contingent on a Participant's termination of employment on account of death.

2.3 Vesting service. For purposes of subsection 2.2 of this Section 2, credit for service for the period of the deceased Participant's period of qualified military service must be provided for vesting purposes.

2.4 Additional benefit accruals. Nothing in this Section 2 shall be construed as requiring that benefit accruals be provided for the period of an individual's qualified military service for purposes of determining death benefits that are based on a deceased Participant's accrued benefit under the Plan.

2.5 Effective date. The requirements of this Section 2 are effect with respect to deaths occurring on or after January 1, 2007.

Section 3. Treatment of differential wage payments.

3.1 In general. If the Company provides differential wage payments to a Participant who is performing qualified military service, the Participant shall be treated as an employee of the Company and the differential wage payments shall be treated as compensation paid by the Company for purposes of Section 415 of the Code.

3.2 Definition of qualified military service. For purposes of this Section 3, the term "qualified military service" means any service in the uniformed services (as defined in chapter 43 of title 38, United States Code) by any individual if such individual is entitled to reemployment rights under such chapter with respect to such service.

3.3 Definition of differential wage payments. For purposes of this Section 3, the term "differential wage payments" means any payment that:

3.3.1 is made by an employer to an individual with respect to any period during which the individual is performing service in the uniformed services (as defined in chapter 43 of title 38, United States Code) while on active duty for a period of more than 30 days, and

3.3.2 represents all or a portion of the wages the individual would have received from the employer if the individual were performing service for the employer.

3.4 Effective date. The requirements of this Section 3 are effective with respect to remuneration paid after December 31, 2008.

Witness:

Maura T. Fin

TOWN OF TRUMBULL

By: [Signature]

Title:

Date: 1/1/2016

**AMENDMENT NO. 2
TO THE
TOWN OF TRUMBULL RETIREMENT PLAN**

The Town of Trumbull Retirement Plan, as amended and restated effective as of July 1, 2002, is hereby amended as follows:

(1) Effective for limitation years beginning on or after July 1, 2007, Section 12.2(b)(i) of the Plan is amended to read as follows:

(i) Where the annual benefit is payable to a Participant in a form other than a straight life annuity, the limitations shall be applied after adjusting such annual benefit to the equivalent of a straight life annuity beginning at the same annuity starting date. The annual benefit does not include any benefits attributable to employee contributions that are not "picked up" by the Employer or any rollover contributions, or the assets transferred from a qualified plan that was not maintained by the Employer. No actuarial adjustment to the benefit is required for: (A) the value of a qualified joint and survivor annuity; (B) the value of benefits that are not directly related to retirement benefits (such as a qualified disability benefit, pre-retirement death benefits, and post-retirement medical benefits); and (C) the value of post-retirement cost-of-living increases made in accordance with Section 415(d) of the Code and Regulation Section 1.415-3(c)(2)(iii) of the Internal Revenue Service.

For limitation years beginning prior to July 1, 2007, the actuarial equivalent straight life annuity shall be the greater of the annuity determined: (A) by using the actuarial assumptions set forth in the definition of Actuarial Equivalent; or (B) by substituting the Applicable Mortality Table in the GATT Factors for the mortality table in the definition of Actuarial Equivalent and by substituting 5% for the Plan's interest rate assumption in the definition of Actuarial Equivalent; *provided, however*, that if the form of benefit is subject to Code Section 417(e)(3): (I) for the Plan Years beginning prior to 2004, 5% shall be replaced by the Applicable Interest Rate, (II) for the Plan Years beginning in 2004 and 2005, 5% shall be replaced by 5.5%, and (III) for Plan Years beginning in 2006 or thereafter, 5% shall be replaced by the greatest of (1) 5.5%; (2) the rate that provides a benefit of not more than 105% of the benefit that would be provided if the Applicable Interest Rate were the interest rate assumption; and (3) the rate specified in the definition of Actuarial Equivalent.

For limitation years beginning on or after July 1, 2007, the actuarial equivalent straight life annuity shall be the greater of the annuity beginning at the same annuity starting date and determined: (A) by using the regular actuarial assumptions set forth in the definition of Actuarial Equivalent; or (B) by substituting the Applicable Mortality Table in the GATT Factors for the mortality table in the definition of Actuarial Equivalent and by substituting 5% for the Plan's interest rate assumption in the definition

of Actuarial Equivalent; *provided, however*, that if the form of benefit is subject to Code Section 417(e)(3), 5% shall be replaced by the greatest of (I) 5.5%; (II) the rate that provides a benefit of not more than 105% of the benefit that would be provided if the Applicable Interest Rate were the interest rate assumption; and (III) the rate specified in the definition of Actuarial Equivalent.

(2) Effective for limitation years beginning on or after July 1, 2007, Section 12.2(b)(ii) of the Plan is amended to read as follows:

(ii) If the annual benefit begins before age sixty-two (62), the Dollar Limitation shall be reduced as follows:

(A) For limitation years beginning prior to July 1, 2007, the Dollar Limitation shall be reduced to an annual benefit commencing when the annual benefit actually begins that is the actuarial equivalent of an annual benefit commencing at age sixty-two (62) equal to the Dollar Limitation. Actuarial equivalent shall equal the lesser of the amount determined by using the actuarial assumptions set forth in the definition of Actuarial Equivalent or the amount determined: (I) by substituting the Applicable Mortality Table in the GATT Factors for the mortality table in the definition of Actuarial Equivalent, if such table would otherwise be used under the Plan; and (II) except as otherwise provided in subsection (b)(iv), by applying an interest rate assumption of 5%.

(B) For limitation years beginning on or after July 1, 2007, if the Plan does not have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement, the Dollar Limitation shall be reduced to an annual benefit commencing when the annual benefit actually begins that is the actuarial equivalent of an annual benefit commencing at age sixty-two (62) equal to the Dollar Limitation. Except as otherwise provided in subsection (b)(iv), actuarial equivalent shall be determined by using the Applicable Mortality Table (expressing the Participant's age based on completed calendar months as of the Annuity Starting Date) and by applying an interest rate assumption of 5%.

For limitation years beginning on or after July 1, 2007, if the Plan has an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement, the Dollar Limitation shall be reduced to an annual benefit commencing when the annual benefit actually begins that is the actuarial equivalent of an annual benefit commencing at age sixty-two (62) equal to the lesser of: (I) the annual benefit determined in accordance with the immediately preceding paragraph; or (II) the Dollar Limitation multiplied by the ratio of the annual amount of the immediately commencing straight life annuity under the Plan at the Participant's annuity starting date to the annual amount of the immediately commencing straight life annuity under the Plan at age sixty-two (62) (both determined without applying the limitations of Section 415).

(C) Any decrease in the Dollar Limitation determined in accordance with this subsection (b)(ii) shall not reflect the mortality decrement to the extent that benefits will not be forfeited upon the death of the Participant. If any benefits are forfeited upon death, the full mortality decrement is taken into account.

(D) Notwithstanding the above, the provisions of this subsection (b)(ii) shall not apply to any Participant who has at least fifteen years of service as a full-time police officer or firefighter.

(E) In addition, notwithstanding the above, the provisions of this subsection (b)(ii) shall not apply to benefits received as a result of the recipient becoming disabled by reason of personal injury or sickness, or benefits received by the beneficiary, survivor or estate of a Participant as the result of the death of the Participant.

(3) Effective for limitation years beginning on or after July 1, 2007, Section 12.2(b)(iii) of the Plan is amended to read as follows:

(iii) If the annual benefit begins after age sixty-five (65), the Dollar Limitation shall be increased as follows:

(A) For limitation years beginning prior to July 1, 2007, the Dollar Limitation shall be increased to an annual benefit commencing when the annual benefit actually begins that is the actuarial equivalent of an annual benefit commencing at age sixty-five (65) equal to the Dollar Limitation. Actuarial equivalent shall equal the lesser of the amount determined by using the actuarial assumptions set forth in the definition of Actuarial Equivalent or the amount determined: (I) by substituting the Applicable Mortality Table in the GATT Factors for the mortality table in the definition of Actuarial Equivalent, if such table would otherwise be used under the Plan; and (II) except as otherwise provided in subsection (b)(iv), by applying an interest rate assumption of 5%.

(B) For limitation years beginning on or after July 1, 2007, if the Plan does not have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement, the Dollar Limitation shall be increased to an annual benefit commencing when the annual benefit actually begins that is the actuarial equivalent of an annual benefit commencing at age sixty-five (65) equal to the Dollar Limitation. Except as otherwise provided in subsection (b)(iv), actuarial equivalent shall be determined by using the Applicable Mortality Table (expressing the Participant's age based on completed calendar months as of the Annuity Starting Date) and by applying an interest rate assumption of 5%.

For limitation years beginning on or after July 1, 2007, if the Plan has an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement, the Dollar Limitation shall be increased to an annual benefit commencing when the annual benefit actually begins that is the actuarial equivalent of an annual benefit commencing at age sixty-five (65) equal to the lesser of: (I) the annual benefit determined in accordance with the immediately preceding paragraph; or (II) the Dollar Limitation multiplied by the ratio of the annual amount of the immediately commencing straight life annuity under the Plan at the Participant's Annuity Starting Date to the annual amount of the immediately commencing straight life annuity under the Plan at age sixty-five (65) (both determined without applying the limitations of Section 415).

(C) For purposes of this subsection (b)(iii), mortality between age 65 and the age at which benefits commence shall be ignored.

(4) All section numbers and cross references thereto are appropriately amended to effectuate the intention of the foregoing amendments.

Dated this 6 day of January ^(MSP) ~~December~~ 2016.

Witness:

Maura T. [Signature]

TOWN OF TRUMBULL, CONNECTICUT

[Signature]
Title:

**WINDSOR AMENDMENT
TO THE
TOWN OF TRUMBULL RETIREMENT PLAN**

The Town of Trumbull has adopted this Amendment to the Town of Trumbull Retirement Plan (the "Plan"), in order to comply with the United States Supreme Court's decision in *United States v. Windsor*, 570 U.S. 12 (2013), effective as of the date set forth herein.

A new Appendix is added to the Plan to read as follows:

APPENDIX

Section 1 Preamble

1.1 This Appendix is intended to amend the Plan in a manner that is consistent with the United States Supreme Court's decision in *United States v. Windsor* and applicable guidance issued by the Internal Revenue Service.

1.2 **Supersession of inconsistent provisions.** This Appendix shall supersede any and all provisions of the Plan to the extent such provisions are inconsistent with the language of this Appendix.

Section 2 Definitions of "Marriage," "Spouse," "Husband," "Wife," and "Husband and Wife"

2.1 Effective as of the date set forth herein, the terms "marriage," "spouse," "husband," "wife," and "husband and wife" (including all variations thereof) when applicable under the Plan, shall pertain equally in regard to both a Participant who is validly married to an individual of the opposite sex and to a Participant who is validly married to an individual of the same sex.

Section 3 Valid marriage determined pursuant to state or jurisdiction of ceremony

3.1 A Participant is "validly married," for purposes of the Plan, if he or she is legally married pursuant to the laws of any state or similar jurisdiction, regardless of the Participant's state of domicile.

3.2 A Participant is not validly married, nor do the terms "marriage," "spouse," "husband," "wife," or "husband and wife" apply to a Participant, if he or she has entered into a registered domestic partnership, civil union, or other similar formal relationship recognized under state law that is not otherwise denominated as a marriage under the laws of such state.

Section 4 Effective Date

4.1 The requirements of this Appendix are effective as of June 26, 2013.

Witness:

Maura T. [Signature]

TOWN OF TRUMBULL, CONNECTICUT

By: [Signature]

Title:

Date:

1/6/2016

**Town of Trumbull
and
UPSEU LOCAL 424- UNIT 4 (Town Hall Mathas Supervisors)**

The Town of Trumbull ("Town") and the Trumbull Supervisors United Public Service Employees Union Local 424-Unit 4 (Town Hall Supervisors) ("Union") hereby agree to the following voluntary early retirement incentive plan ("VERIP") for eligible bargaining unit members, as defined herein. The Parties agree that this VERIP is designed to ease the financial transition from full employment to retirement while providing the Town the benefit of advanced notification of the retirement intentions of such members.

I. Eligibility Requirements

Any members of the union may avail himself/herself of the VERIP provided herein upon meeting the following eligibility requirements:

1. The applicant must be an active full time employee of the Town of Trumbull on the date of his/her application.
2. The applicant must have a combination of age and years of service as an employee with the Town totaling at least 70, with a minimum age 55 and a minimum of five (5) years of credited pension service;
3. The applicant must submit to the Director of Labor Relations, no later than 4:00 p.m. on February 3, 2016, a signed "Election and Retirement Notice," attached hereto. Resignation shall be irrevocable upon receipt by the Director of Labor Relations, except as may be otherwise provided for herein.

II. Benefits

Eligible members that voluntarily elect the VERIP as provided herein are entitled to their choice of one of the following benefits.

1. Payment in the amount of \$30,000. Such amount shall be payable in three (3) equal installments of \$10,000 paid on the first pay date following June 30, 2016, on or about January 1, 2017, and on or about July 1, 2017 (subject to mandatory withholding for usual and customary taxes).
2. Three (3) years of continuing health insurance coverage under the same plan provided to active Union employees, as contained within the collective bargaining agreement between the Town and the Union. Such coverage for the employee and eligible dependents will be paid in full by the Town, at no cost to the member, for a maximum period of three (3) years following retirement.
3. Five (5) years of Medicare supplement for you and your spouse (if your spouse is otherwise eligible for Medicare supplement). Such Medicare supplement will be paid in full by the Town, at no cost to the member, for a maximum period of five (5) years following retirement.

In addition to entitlement to one of the above benefits, the member shall remain eligible for any retirement/severance benefits provided for in the applicable collective bargaining agreement between the

Town and the Union, provided, however, any payments owed to the member thereunder shall be paid in three (3) equal installments on or about June 30, 2016, January 1, 2017 and July 1, 2017.

III. General Conditions

1. This plan and the benefits hereunder may be withdrawn and rejected by the Town if fewer than two (2) qualified members elect participation in the VERIP by February 3, 2016. However the Town may waive the minimum number of participants in its sole discretion.
2. Any Town decision under this VERIP is final and is not subject to grievance or arbitration process.
3. Any employee electing the VERIP may leave earlier than the June 30, 2016 retirement with a minimum of two weeks' notice and the initial severance payment due June 30 will be made at the time of separation.
4. The VERIP is a one-time offer and may not be extended or implemented in future years unless the Town and the Union are in mutual agreement to reinstate such a plan. This plan shall not establish any precedent or be used to indicate a past practice by either party in the future. This plan does not in any way alter, add to or delete from the current collective bargaining agreement between parties, except as specifically stated herein for those qualified applicants who meet the eligibility criteria and elect participation in this plan.

In Witness hereof, the parties have set their hands at Trumbull, Connecticut, this _____ day of _____, 2016.

TOWN OF TRUMBULL

UPSEU LOCAL 424- UNIT 4

By: _____

By: _____

**TOWN OF TRUMBULL
VOLUNTARY EARLY RETIREMENT INCENTIVE PLAN
ELECTION AND RETIREMENT NOTICE**

ELECTION FORM

I, _____, hereby elect to participate in the Town of Trumbull Voluntary Early Retirement Incentive Plan (“VERIP”). I understand that this form must be received by the Director of Labor Relations’ office by 4:00 p.m. on February 3, 2016. Pursuant to the terms of the VERIP, I understand that upon receipt of this form by the Labor Relations’s office, my voluntary election to retire will be **IRREVOCABLE**. I am electing the following early retirement:

(Please check **ONE**)

Option 1 ____; (lump sum payment)

Option 2 ____; (insurance continuation under 65, three years)

Option 3 ____ (insurance continuation Med Supp, five years)

Signature

Date

RETIREMENT NOTICE

I, _____, hereby voluntarily retire from my employment with the Town of Trumbull effective June 30, 2016. I am submitting this irrevocable retirement in order to comply with the terms of the Town Voluntary Early Retirement Incentive Plan (“VERIP”) and I understand that this retirement notice must be received by the Director of Labor Relation’s office by 4:00 p.m. on February 3, 2016. Pursuant to the terms of the VERIP, I further understand that upon receipt of this form by the Labor Relations’ office, my voluntary election to retire will be **IRREVOCABLE**.

Signature

Date

DRAFT

**Town of Trumbull
And
AFSCME Local 818 (DPW Supervisors)**

The Town of Trumbull ("Town") and the Trumbull DPW Supervisors Union Local 818 of Connecticut Council #4 AFSCME, AFL-CIO ("Union") hereby agree to the following voluntary early retirement incentive plan ("VERIP") for eligible bargaining unit members, as defined herein. The Parties agree that this VERIP is designed to ease the financial transition from full employment to retirement while providing the Town the benefit of advanced notification of the retirement intentions of such members.

I. Eligibility Requirements

Any members of the union may avail himself/herself of the VERIP provided herein upon meeting the following eligibility requirements:

1. The applicant must be an active full time employee of the Town of Trumbull on the date of his/her application.
2. The applicant must have a combination of age and years of service as an employee with the Town totaling at least 70, with a minimum age 55 and a minimum of five (5) years of credited pension service;
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2. Three (3) years of continuing health insurance coverage under the same plan provided to active Union employees, as contained within the collective bargaining agreement between the Town and the Union. Such coverage for the employee and eligible dependents will be paid in full by the Town, at no cost to the member, for a maximum period of three (3) years following retirement.
3. Five (5) years of Medicare supplement for you and your spouse (if your spouse is otherwise eligible for Medicare supplement). Such Medicare supplement will be paid in full by the Town, at no cost to the member, for a maximum period of five (5) years following retirement.

In addition to entitlement to one of the above benefits, the member shall remain eligible for any retirement/severance benefits provided for in the applicable collective bargaining agreement between the Town and the Union, provided, however, any payments owed to the member thereunder shall be paid in three (3) equal installments on or about June 30, 2016, January 1, 2017 and July 1, 2017.

III. General Conditions

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3. Any employee electing the VERIP may leave earlier than the June 30, 2016 retirement with a minimum of two weeks' notice and the initial severance payment due June 30 will be made at the time of separation.
4. The VERIP is a one-time offer and may not be extended or implemented in future years unless the Town and the Union are in mutual agreement to reinstate such a plan. This plan shall not establish any precedent or be used to indicate a past practice by either party in the future. This plan does not in any way alter, add to or delete from the current collective bargaining agreement between parties, except as specifically stated herein for those qualified applicants who meet the eligibility criteria and elect participation in this plan.

In Witness hereof, the parties have set their hands at Trumbull, Connecticut, this _____ day of _____, 2016.

TOWN OF TRUMBULL

Local 818

By: _____

By: _____

**TOWN OF TRUMBULL
VOLUNTARY EARLY RETIREMENT INCENTIVE PLAN
ELECTION AND RETIREMENT NOTICE**

ELECTION FORM

I, _____, hereby elect to participate in the Town of Trumbull Voluntary Early Retirement Incentive Plan (“VERIP”). I understand that this form must be received by the Director of Labor Relation’s office by 4:00 p.m. on February 3, 2016. Pursuant to the terms of the VERIP, I understand that upon receipt of this form by the Labor Relation’s office, my voluntary election to retire will be **IRREVOCABLE**. I am electing the following early retirement:

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Date

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Signature

Date

DRAFT

BlumShapiro

Accounting | Tax | Business Consulting

To the Town Council
Town of Trumbull, Connecticut

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Trumbull, Connecticut, for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Trumbull, Connecticut, are described in Note 1 to the financial statements. Management has adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an Amendment to GASB Statement No. 27*. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were as follows:

Management's estimate of the net pension obligation is based on an actuarial valuation utilizing various assumptions and estimates approved by management.

Management's estimate of the net other post employment benefit (OPEB) liability is based on an actuarial valuation utilizing various assumptions and estimates approved by management.

Management's estimate of the useful lives of governmental activities and business-type activities capital assets, which are used in computing depreciation in the government-wide and proprietary fund financial statements.

Management's estimate of the allowance for doubtful accounts related to taxes, and water billings receivable is based on certain historical data and currently known information.

Management's estimate of the allowance for loss contingencies is based on information provided by legal counsel.

We have evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear. There were no sensitive disclosures affecting the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 23, 2015.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In connection with the audit, we have issued a management letter with suggestions for improvements to controls surrounding cash, payables and fraud risk assessment.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Town Council and management of the Town of Trumbull, Connecticut, and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 23, 2015

TOWN OF TRUMBULL, CONNECTICUT

FEDERAL SINGLE AUDIT REPORT

JUNE 30, 2015

**TOWN OF TRUMBULL, CONNECTICUT
FEDERAL SINGLE AUDIT REPORT
JUNE 30, 2015
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**Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control over Compliance; and Report on the Schedule of
Expenditures of Federal Awards Required by OMB Circular A-133**

To the Members of the Town Council
Town of Trumbull, Connecticut

Report on Compliance for Each Major Federal Program

We have audited the Town of Trumbull, Connecticut's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town of Trumbull, Connecticut's major federal programs for the year ended June 30, 2015. The Town of Trumbull, Connecticut's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Trumbull, Connecticut's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Trumbull, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town of Trumbull, Connecticut's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Trumbull, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

Management of the Town of Trumbull, Connecticut, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Trumbull, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Trumbull, Connecticut's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Trumbull, Connecticut, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Trumbull, Connecticut's basic financial statements. We issued our report thereon dated December 23, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 23, 2015

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>	
United States Department of Agriculture				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	12060-SDE64370-20508	\$ 607	
National School Lunch Program	10.555	12060-SDE64370-20560	395,643	
				\$ 396,250
Child and Adult Care Food Program	10.558	12060-SDE64370-20518	34,849	
Child and Adult Care Food Program	10.558	12060-SDE64370-20544	1,395	
				36,244
				432,494
United States Department of Education				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2015	129,763	
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679-2014	36,687	
				166,450
Special Education Cluster:				
Special Education - Grants to States	84.027	12060-SDE64370-20977-2015	1,031,931	
Special Education - Grants to States	84.027	12060-SDE64370-20977-2014	251,709	
Special Education - Preschool Grants	84.173	12060-SDE64370-20983-2015	25,843	
Special Education - Preschool Grants	84.173	12060-SDE64370-20983-2014	13,797	
				1,323,280
Career and Technical Education - Basic Grants to States	84.048	12060-SDE64370-20742-2015		38,284
English Language Acquisition Grants	84.365	12060-SDE64370-20868- 82075-2015	16,584	
English Language Acquisition Grants	84.365	12060-SDE64370-20868- 82075-2014	17,020	
Immigrant & Youth Education Program	84.365	12060-SDE64370-20868- 82076-2015	22,446	
				56,050

(Continued on next page)

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2015	\$ 2,878
Improving Teacher Quality State Grants	84.367	12060-SDE64370-20858-2014	<u>77,233</u>
			\$ <u>80,111</u>
Total United States Department of Education			<u>1,664,175</u>
United States Department of Health and Human Services			
<i>Passed Through Action for Bridgeport Community Development, Inc.:</i>			
Head Start	93.600		<u>343,286</u>
United States Department of Homeland Security			
<i>Direct:</i>			
Assistance to Firefighters Grant	97.044	EMW-2013-FO-03382	72,000
FEMA Port Security Grant	97.056	EMW-2012-PR-00508-S01	10,946
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>			
Emergency Management Performance Grants	97.042	12060-DPS32160-21881	<u>17,459</u>
Total United States Department of Homeland Security			<u>100,405</u>
United States Department of Justice			
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>			
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	12060-DPS32523-26185	18,885
Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.804	12060-DPS32523-90630	<u>375</u>
			<u>19,260</u>

(Continued on next page)

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number/ Project Number</u>	<u>Expenditures</u>
United States Department of Transportation <i>Passed Through the State of Connecticut Department of Transportation:</i>			
Highway Planning and Construction	20.205	12062-DOT57124-22108	\$ 1,689,395
Alcohol Open Container Requirements	20.607	12062-DOT57513-22091	60,534
National Priority Safety Program	20.616	12062-DOT57513-22600	<u>21,427</u>
Total United States Department of Transportation			<u>1,771,356</u>
Total Federal Awards Expended			\$ <u><u>4,330,976</u></u>

The accompanying notes are an integral part of this schedule

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the Town of Trumbull, Connecticut, under programs of the federal government for the year ended June 30, 2015. The information in the Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Because the Schedule presents only a selected portion of the operations of the Town of Trumbull, Connecticut, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the Town of Trumbull, Connecticut.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported using the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. NONCASH AWARDS

Donated commodities in the amount of \$76,366 are included in the Department of Agriculture's National School Lunch Program, CFDA #10.555. The amount represents the market value of commodities received.



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Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Members of the Town Council
Town of Trumbull, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Trumbull, Connecticut, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Trumbull, Connecticut's basic financial statements, and have issued our report thereon dated December 23, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Trumbull, Connecticut's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Trumbull, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Trumbull, Connecticut's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2015-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Trumbull, Connecticut's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Town of Trumbull, Connecticut's Response to Findings

The Town of Trumbull, Connecticut's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town of Trumbull, Connecticut's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Town of Trumbull, Connecticut's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Trumbull, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 23, 2015

**TOWN OF TRUMBULL, CONNECTICUT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE YEAR ENDED JUNE 30, 2015**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? X yes none reported
- Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported
 in accordance with Section 510(a) of Circular A-133? yes X no

Identification of major programs:

CFDA #	Name of Federal Program or Cluster
10.553/10.555	Child Nutrition Cluster
20.205	Highway Planning and Construction Cluster
93.600	Head Start

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? X yes no

II. FINANCIAL STATEMENT FINDINGS

Finding No. **Payroll Processing**
2015-001

Criteria The Board of Education is required to provide reasonable assurance that all payroll expenditures are properly charged in accordance with all cost principles and represent actual hours worked.

Condition There was no review of timesheets for custodian maintenance workers within the Board of Education by the department supervisor during the fiscal year.

Questioned Costs None noted.

Context Payroll expenditures represent a significant amount charged to the Board of Education.

Effect Expenditures could be charged to employees for hours that were not worked.

Cause Procedures were not properly communicated during the turnover of Maintenance Department personnel.

Recommendation We recommend that Board of Education strengthen their procedures to ensure all payroll timesheets are reviewed by department supervisors prior to finalizing payroll in accordance with the existing policy.

Management Response and Planned Corrective Action The Facilities Director has been advised that all timesheets for Custodians/Maintenance personnel are to be reviewed and approved by him. This process is already in place.

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

IV. STATUS OF PRIOR YEAR FINDINGS

Prior Audit Findings Resolved:

<u>Finding Number</u>	<u>Description</u>
2013-001	Financial Reporting Requirement

Town of Trumbull Connecticut



Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2015

TOWN OF TRUMBULL CONNECTICUT

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2015

Prepared by:

Finance Department

Maria Pires
Finance Director

**TOWN OF TRUMBULL, CONNECTICUT
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Introductory Section

**FINANCE
DEPARTMENT**



Town Hall
5866 Main Street
Trumbull, Connecticut 06611

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Finance Director
203.452.5013
Fax: 203.452.5099
mpires@trumbull-ct.gov

December 23, 2015

Honorable First Selectman, Timothy M. Herbst
Members of the Town Council
Members of the Board of Finance
Citizens of the Town of Trumbull

The Finance Department is pleased to transmit the Comprehensive Annual Financial Report (CAFR) of the Town of Trumbull for the year ended June 30, 2015. The report includes the independent auditors' report as required by the Town Charter and the Connecticut Statutes. The report is prepared in conformity with Generally Accepted Accounting Principles (GAAP) and standards set forth by the Governmental Accounting Standards Board (GASB).

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2015.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has been established for this purpose. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Blum Shapiro & Company, P.C., Certified Public Accountants, have issued an unmodified ("clean") opinion on the Town of Trumbull's financial statements for the year ended June 30, 2015. The independent auditor's report is located at the front of the financial section of this report.

Generally accepted accounting principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The MD&A is designed to complement this letter of transmittal and should be read in conjunction with it. The Tow's MD&A can be found immediately following the report of the independent auditors.

Profile of the Town of Trumbull

The Town of Trumbull provides a full range of municipal services, including education, police, emergency medical services, public works and solid waste collection, snow and leaf removal, health and social services, library services, planning and development, traffic control, and recreational/cultural services. The Water Pollution Control, Authority oversees management of a sewer system that serves approximately 12,000 commercial, industrial and residential properties. Sewage is received and treated at the Bridgeport Wastewater treatment Plant which

the Town pays a fee. The WPCA operates as a department of the Town as an Enterprise Fund and is self-supporting. The Town recovers 75% of construction costs for the sewer main extension through sewer assessments collected over 18 years. Also all users of the system pay an annual sewer use charge to cover its maintenance and operations. The Town also manages and operates Tashua Knolls Golf Course, an 18-hole championship rated course and an additional 9-hole course. Tashua Knolls operates as an Enterprise Fund which collects user fees and is self-supporting. A listing of Town's Offices and further information about the Town can be found on the Town's official web site, www.trumbull-ct.gov.

The Council is required to adopt an initial budget for the fiscal year no later than May 20 preceding the beginning of the fiscal year on July 1. This annual budget serves as the foundation for the Town of Trumbull's financial planning and control. The budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Department heads may transfer resources within a department with approval of the Board of Finance. Any supplemental appropriation must be approved by the Board of Finance and by the Town Council if over \$2,000. Transfers between departments are not permitted.

Factors Affecting Financial Condition

The Town of Trumbull is a growing, suburban residential community with extensive retail and expanding commercial and industrial base. The Town supports and encourages a balance of industrial, commercial, and residential properties. The Town's major taxpayers include a major and smaller shopping centers, hotel, medical buildings, utility companies, data centers, assisted living facilities, professional buildings, financial services, restaurants and home and personal care products businesses. Major industries located within the government's boundaries or in close proximity include hospitals, manufacturers of computer hardware and software, retail stores, and several financial institutions and insurance companies. The Town of Trumbull and the Board of Education also have a significant economic presence, employing in total more than 1,200 full time employees.

Because of its location in a region with a varied economic base, unemployment had been relatively stable. During the past ten years, the State unemployment rate rose from 4.9 percent (2005) to 5.4 percent for the current year (2015). Although unemployment rates have risen nationwide over the last year, the Town of Trumbull continues to experience unemployment rates consistently lower than national and state averages. The Town of Trumbull's unemployment rate as of June 2015 was 4.5 percent.

The town of Trumbull has experienced the impact of the recession of 2008 by experiencing lower real estate conveyance tax, interest income, town clerk's recording fees and other economically sensitive revenues. However, since property taxes comprise of 92% of Trumbull's total revenue and property revaluations takes place only once every 5 years in Connecticut, Trumbull was less impacted by the recession.

Due to its strong and healthy local economy, the Town of Trumbull was upgraded to a credit rating of AA+ from Standard and Poor's Investor Service since 2013.

Major Development Initiatives

Over the past years, the Town has experienced significant economic growth

In 2011, the Westfield Mall completed a \$40 million in renovations, Home Depot completed and opened a 100,000 square foot store at 90 Monroe turnpike and Cooper Surgical moved into a newly constructed 60,000 square foot building that houses its North American headquarters.

In 2012, Peter DiNardo Enterprises completed construction on a 17,000 square foot retail plaza at 80 Monroe Turnpike and major renovation of its commercial real estate holdings at Trumbull Center, located on White Plains Road. South Development Group

In 2013 The R.D. Scinto Company completed construction on a 96,000 square foot medical building at 112 Quarry Road. Sound Development Group constructed a 45,000 square foot retail plaza at 41-51 Monroe Turnpike which houses a fitness club, Prime 111 Restaurant, Chips and other retailers. SecureMark Decal Corporation renovated and expanded an existing building on 20 Nutmeg Drive.

In 2014 The R.D. Scinto Company also constructed a 95,000 square foot building on Corporate Drive. Digital 60 and 80 Merritt LLC, a subsidiary of Digital Realty Trust, completed construction on a 72,000 square foot addition to its data center at 80 Merritt Boulevard.

In 2015, Madison Village, a 16,000 square foot neighboring-serving retail was completed. It is the home to Sitting Duck Restaurant, boutique gift shop, wine store, bakery and deli.

The R.D. Scinto Company has taken one obsolete flex building to be constructed/renovated into two office facilities of roughly 250,000 square feet. On the west side of Town, steel is up for Yale's 120,000 square foot cancer treatment facility on Park Avenue. On the south side of Town, Westfield Trumbull shopping Park is planning to begin their Phase 2 expansion and the mall had undergone a complete transformation which has attracted The Cheesecake Factory restaurant and the Apple Store. The Long Hill section of Town has seen a \$3 million in investment in the past 3 years and is transforming into a village style town center.

In 2011, for the second year in a row, the Town was recognized by Relocate America's "Top 100 Places to Live", and within the publication list of "Top 10 Small Towns". The Town was specifically cited for its leadership, financial responsibility, safety and quality of life. In addition, Trumbull was identified by Family Circle Magazine as one of the "Best Towns for Families in 2011". In June 2013, Coldwell Banker Real Estate's "Top Booming Suburbs in America" survey named Trumbull as the top-ranked suburb in the state, and in the last year NerdWallet.com has recognized Town as one of the "Best Places for ownership in Connecticut, and "The Best Towns for Young Families" in Connecticut.

Long Term Financial Planning and Major Initiatives

Annually the Town prepares a Five Year Capital Improvement Plan (CIP), which is approved by the Town Council in accordance with the Town Charter. The Town's Capital Improvement Program serves as its planning document to ensure that its facilities, equipment, and infrastructure are well maintained and operating in peak condition. The Town uses long term borrowings primarily for capital improvements and capital projects to be financed through the

issuance of bonds and state grants, such as LOCIP and other. We bond over a 20 year period and in no circumstances do we finance projects above the useful life of the project.

As part of this process, the Town extensively evaluates the funding of all projects through the comprehensive debt analysis, including the impact on current and future debt service and related ratios. This model is helpful in prioritizing projects and making prudent financial decisions.

Relevant Financial Policy

The Town has several policies that establish parameters and other financial guidance, including capital expenditure plan, debt and general fund balance.

Unrestricted fund balance in the general fund at year end June 30, 2015 was 10.5 percent of total general fund expenditures. The Town unofficial policy is to maintain our fund balance at 10% or above of expenditures and debt service no higher than 10%.

The Town, by ordinance, adopted a comprehensive purchasing policy which the Town and Board of Education must adhere to.

By Charter, which was amended on December 8, 2011, the Town must go to referendum for any additional supplemental appropriation, other than through the budget process, in the amount less than \$100 thousand dollars. Also the same process must be followed for any single bond project over \$15 million dollars. If the annual adopted budget exceeds 3.5%, a referendum can be petitioned by the taxpayers of Trumbull.

The Town has made a commitment to fund the Actuarial Required Contribution (ARC) to both the Town/BOE and Police Defined Benefit Pension Plans (DB Plan). Also the Town has negotiated with all of the unions to move all new hires from the DB plan to a Defined Benefit Plan (DC plan). The employees are required to contribute 5-7% and the Town matches it.

Acknowledgements

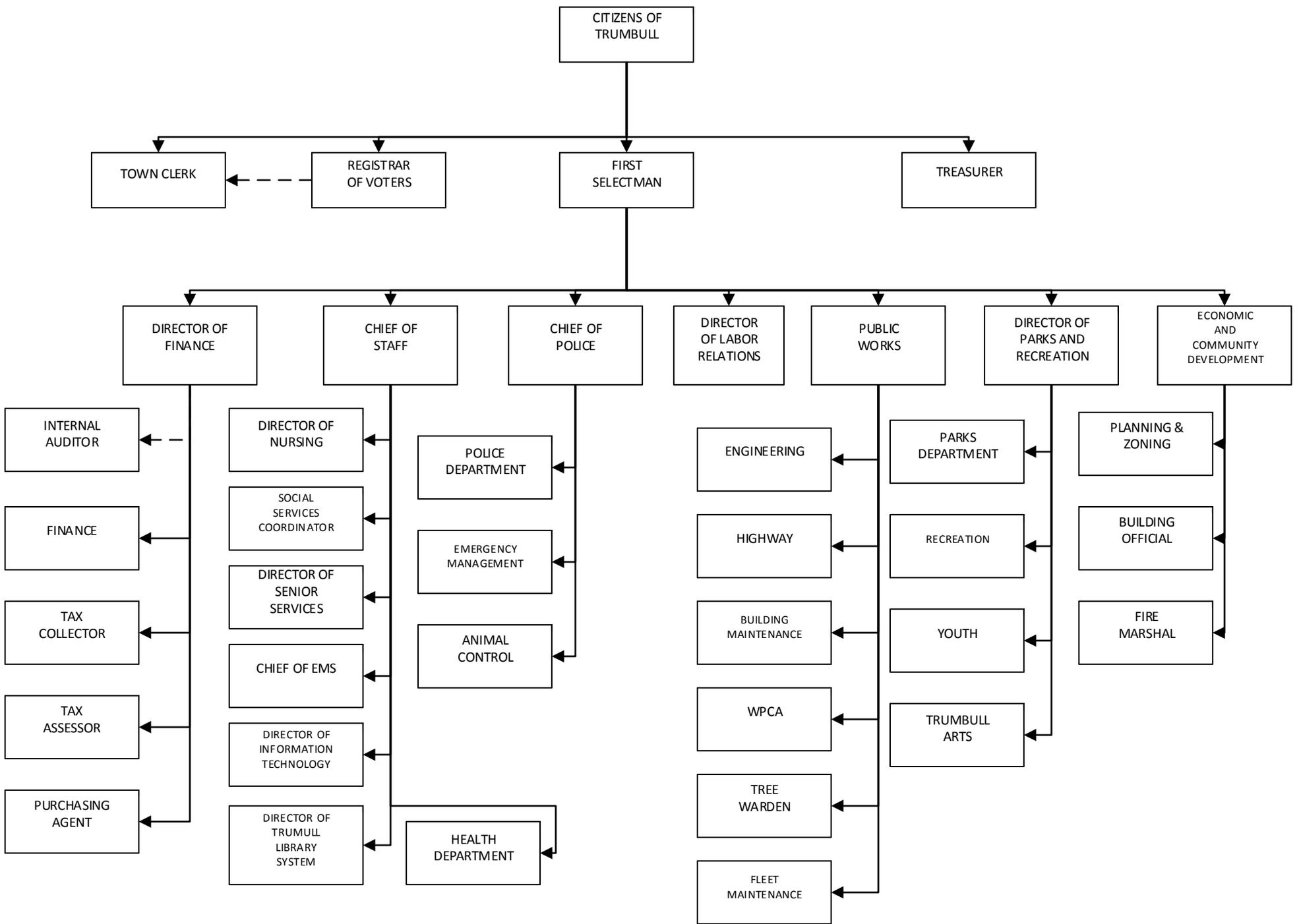
The preparation of this report would not have been possible without the hard work and dedication of the Finance Department's staff. I would like to extend my sincere appreciation for their assistance in the preparation and development of this report. I would also like to thank all of the members of other departments for their assistance and cooperation in this process and Blum Shapiro Company LLC our independent auditors for their assistance and guidance.

Finally, special acknowledgment and appreciation goes to the First Selectman, Town Treasurer, Town Council and Board of Finance members for their support and for maintaining the highest standards of professionalism in the management of the town of Trumbull's finances.

Respectfully submitted,



Maria T. Pires
Director of Finance



**TOWN OF TRUMBULL, CONNECTICUT
PRINCIPAL OFFICIALS
AS OF JUNE 30, 2015**

FIRST SELECTMAN

Timothy M. Herbst

TREASURER

John L. Ponzio

TOWN COUNCIL

District 1

Vincent DiMasi, Jr.
Suzanne Testani
Donna Seidell
Daniel Marconi
Ennio DeVita

District 2

Ken Martin, Sr
Cynthia Penkoff
Mary Beth Thornton
Tony Scinto
Edna Colucci

District 3

Carl Massaro, Jr. Chairman
Lori Rosasco-Schwartz
Tony Pettiti
Vicki Tesoro
Michael London

District 4

Bethany Llodra Gilman
Enrico Costantini
Mark LeClair
Joe Pifko
Ann Marie Evangelista
Scott Wich

ADMINISTRATION

Town Clerk
Assessor
Director of Public Works
Tax Collector
Chief of Police
Director of Finance
Economic Development Director
Director of labor Relations
Town Attorney
Superintendent of Schools
Business Office Administrator

Suzanne Burr Monaco
Mark DeVestern
John Marsilio
Donna M. Pellitteri
Michael Lombardo
Maria T. Pires
Jamie Bratt
James Haselkamp
Robert Nicola
Dr. Gary Cialfi
Sean O'Keefe

BOARD OF EDUCATION

Loretta Chory
Deborah Herbst
Joseph Peddle
Rosemary Seaman
Michael Ward
Jeffery Donofrio

Financial Section

BlumShapiro

Accounting | Tax | Business Consulting

Independent Auditors' Report

To the Board of Finance
Town of Trumbull, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Trumbull, Connecticut, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Trumbull, Connecticut's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Trumbull, Connecticut, as of June 30, 2015 and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 13 to the financial statements, during the fiscal year ended June 30, 2015, the Town adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The net position of the Town has been restated to recognize the net pension liability required in implementing GASB No. 68. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 12, the budgetary comparison information on pages 61 through 65 and the pension schedules on pages 66 through 71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Trumbull, Connecticut's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2015 on our consideration of the Town of Trumbull, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Trumbull, Connecticut's internal control over financial reporting and compliance.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 23, 2015

**TOWN OF TRUMBULL, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2015
(In thousands)**

The Town of Trumbull, Connecticut's (the Town) Management's Discussion and Analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the Town's financial activity, (c) identify changes in the Town's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns. The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts and the Town's financial statements (beginning on page 13).

Financial Highlights - Primary Government

- On a government-wide basis, the assets of the Town of Trumbull exceeded its liabilities resulting in total net asset at the close of the fiscal year of \$140.7 million. Total net position for Governmental Activities at fiscal year-end was \$55.4 million and total net position for Business-Type Activities were \$85.3 million.
- On a government-wide basis, during the year, the Town's net position increased by \$5.9 million. Net position increased by \$5.1 million for Governmental Activities and increased by \$.79 million for Business-Type Activities.
- At the close of the year, the Town of Trumbull's governmental funds reported, on a current financial resources basis, a combined ending fund balance of \$12.6 million, which is an increase of \$.50 million from the prior fiscal year due to \$1.6 million in BOE capital projects that will not be bonded until projects are completed, and a \$.6 million transfer from the Police Special Detail to the General Fund.
- At the end of the current fiscal year, the total fund balance for the general fund alone was \$20.3 million, an increase of \$1.5 million from the prior fiscal year. Of the total fund balance in the general fund as of June 30, 2015, \$16.6 million represents unassigned balance, which is available for spending at the government's discretion. Unassigned fund balance in the general fund at year-end represents 9.8% of total general fund expenditures of \$170 million. However if you exclude \$12.1 from the expenditures for the BOE Teachers retirement which is included on both the revenue and expenditures, the general fund balance is 10.5% of expenditures.
- The Town of Trumbull's total debt decreased by \$10.6 million during the current fiscal year. The key factors in the decrease were the issuance of \$21.2 million in new bonds and the retirement/debt payments of \$26 million for a net reduction of \$4.8 million and a decrease of \$4.5 of net pension obligation and an increase of \$.5 million in compensated absences and an increase of \$1 million in net OPEB obligation.

Overview of the Financial Statements

This discussion and analyses are intended to serve as an introduction to the Town of Trumbull's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The governmental activities of the Town include general government, public safety, education, highways and streets, solid waste disposal, human services and culture and recreation activities.

The Business-type activities of the Town include the Water Pollution Control Authority and the Tashua Knolls Golf Course. They are reported here as the Town charges a fee to customers to help cover all or most of the cost of operations.

The government-wide financial statements (statement of net position and statement of activities) can be found on pages 13 and 14 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control and accountability over resources that have been segregated for specific activities or objectives. The Town of Trumbull, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Town of Trumbull has three kinds of funds:

Governmental funds. Governmental fund financial statements consist of a balance sheet and statement of revenues, expenditures and changes in fund balances and are prepared on an accounting basis that is significantly different from that used to prepare the government-wide financial statements.

In general, these financial statements have a short-term emphasis and, for the most part, measure and account for cash and other assets that can easily be converted to cash. For example, amounts reported on the balance sheet include items such as cash and receivables collectible within a very short period of time, but do not include capital assets such as land and buildings. Fund liabilities include amounts that are to be paid within a very short period after the end of the fiscal year. The difference between a fund's total assets and total liabilities is labeled as the fund balance, and generally indicates the amount that can be used to finance the next fiscal year's activities. Likewise, the operating statement for governmental funds reports only those revenues and expenditures that were collected in cash or paid with cash, respectively, during the current period or very shortly after the end of the year.

For the most part, the balances and activities accounted for in governmental funds are also reported in the governmental activities columns of the government-wide financial statements; however, because different accounting bases are used to prepare fund financial statements and government-wide financial statements, there are often significant differences between the totals presented in these financial statements. For this reason, there is an analysis included with the balance sheet that

reconciles the total fund balance to the amount of net position presented in the governmental activities column on the statement of net position. Also, there is an analysis included with the statement of revenues, expenditures, and changes in fund balances that reconciles the total change in fund balances for all governmental funds to the change in net position as reported in the governmental activities column in the statement of activities.

The basic governmental fund financial statements (balance sheet and statement of revenues, expenditures and changes in fund balance) can be found on pages 15-18 of this report.

Proprietary funds. Proprietary fund financial statements consist of a statement of net position, statement of revenues, expenses and changes in fund net position and statement of cash flows, and are prepared on an accounting basis that is similar to the basis used to prepare the governmental-wide financial statements. For financial reporting purposes, proprietary funds are grouped into Enterprise Funds and Internal Service Funds.

The Town of Trumbull maintains two different types of enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statement. The Town of Trumbull uses Enterprise funds to account for its Water Pollution Control Authority and the Tashua Knolls Golf Course. Internal service funds are an accounting device used to accumulate and allocate certain costs internally among the Town's various functions. The Town uses an internal service fund to account for the acquisition and use of certain vehicles of departments of the Town, and the medical and workers' compensation reserves.

Because the internal service fund predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The propriety fund financial statements can be found on pages 19-21 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to provide services to the Town's constituency. The Town has two pension trust funds. The basic fiduciary fund financial statements can be found on pages 22 and 23 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 24 through 60 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Town of Trumbull's General Fund budgetary comparison. This information can be found on pages 61 through 65 of this report.

TABLE 1
NET POSITION
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 49,679	\$ 47,315	\$ 52,876	\$ 56,246	\$ 102,555	\$ 103,561
Capital assets, net of depreciation	232,451	226,522	97,311	99,072	329,762	325,594
Total assets	<u>282,130</u>	<u>273,837</u>	<u>150,187</u>	<u>155,318</u>	<u>432,316</u>	<u>429,155</u>
Deferred outflows of resources	<u>5,101</u>	<u>2,225</u>	<u>814</u>	<u>409</u>	<u>5,915</u>	<u>2,634</u>
Current liabilities	32,942	34,269	4,105	5,905	37,047	40,174
Noncurrent liabilities	186,348	190,163	61,568	65,287	247,916	255,450
Total liabilities	<u>219,290</u>	<u>224,432</u>	<u>65,672</u>	<u>71,192</u>	<u>284,963</u>	<u>295,624</u>
Deferred inflows of resources	<u>12,540</u>	<u>1,291</u>			<u>12,540</u>	<u>1,291</u>
Net Position:						
Net investment in capital assets	129,920	124,271	32,330	29,089	162,250	153,360
Restricted	188	195			188	195
Unrestricted*	<u>(74,707)</u>	<u>(74,127)</u>	<u>52,998</u>	<u>55,446</u>	<u>(21,709)</u>	<u>(18,681)</u>
Total Net Position	<u>\$ 55,400</u>	<u>\$ 50,339</u>	<u>\$ 85,328</u>	<u>\$ 84,535</u>	<u>\$ 140,729</u>	<u>\$ 134,874</u>

* - Restatement in 2015 for GASB 68 and fund type change

Government-Wide Financial Analysis

The Town's overall financial position and operations for the past year are summarized as follows based on the information included in the government-wide financial statements (see pages 13 and 14).

By far the largest portion of the Town of Trumbull's net position reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town of Trumbull's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

TABLE 2
CHANGES IN NET POSITION
(In Thousands)

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues:						
Program revenues:						
Charges for services	\$ 11,217	\$ 10,694	\$ 9,839	\$ 10,264	\$ 21,056	\$ 20,958
Operating grants and contributions	20,713	20,484			20,713	20,484
Capital grants and contributions	2,314	1,623			2,314	1,623
General revenues:						
Property taxes	145,661	138,439			145,661	138,439
Grants and contributions not restricted to specific purposes	789	756	2,203	1,518	2,992	2,274
Unrestricted investment earnings	222	201	1,674	1,654	1,896	1,855
Other general revenues	37	8	45	20,299	82	20,307
Total revenues	<u>180,953</u>	<u>172,205</u>	<u>13,761</u>	<u>33,735</u>	<u>194,714</u>	<u>205,940</u>
Program expenses:						
General government	18,321	20,354			18,321	20,354
Public safety	15,819	14,207			15,819	14,207
Public works	11,419	11,005			11,419	11,005
Health and welfare	767	661			767	661
Libraries	1,698	1,570			1,698	1,570
Social services	630	550			630	550
Parks and recreation	3,056	2,741			3,056	2,741
Education	119,832	117,549			119,832	117,549
Interest on long-term debt	5,017	5,065			5,017	5,065
WPCA			10,728	10,364	10,728	10,364
Golf Course			1,572	1,522	1,572	1,522
Total program expenses	<u>176,559</u>	<u>173,702</u>	<u>12,300</u>	<u>11,886</u>	<u>188,859</u>	<u>185,588</u>
Excess before transfers	4,394	(1,496)	1,460	21,850	5,855	20,354
Transfers	<u>667</u>	<u>625</u>	<u>(667)</u>	<u>(625)</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Net Position	<u>\$ 5,062</u>	<u>\$ (871)</u>	<u>\$ 793</u>	<u>\$ 21,225</u>	<u>\$ 5,855</u>	<u>\$ 20,354</u>

**TABLE 3
GOVERNMENTAL ACTIVITIES
(In Thousands)**

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
Education	\$ 119,832	\$ 117,548	\$ (97,976)	\$ (91,775)
Public safety	15,819	14,207	(11,679)	(10,408)
Public works	11,419	11,005	(8,290)	(9,603)
General government	18,321	20,354	(16,666)	(18,780)
All others	11,167	10,587	(10,704)	(10,334)
Totals	\$ 176,559	\$ 173,701	\$ (145,315)	\$ (140,900)

Trumbull's net position increased by \$5.8 million during the fiscal year, with net position of Governmental Activities increasing by \$4.4 million and net position of Business-Type Activities increasing by \$.8 million.

Key elements of this increase are as follows:

- The Town's tax revenue increased \$7.2 million during the current fiscal year as a result of the increase in the mill rate and a 1% grand list growth.
- General Governments expenditures decreased \$2.3 million due to a change to our medical and prescriptions plans and increase in employees' contributions.
- Public Safety expenses increased by \$1.6 million due to an increase in manpower in the Police Department and related training.
- Public works increased by \$1.5 million due to an increase leaf pickup and snow removal costs.
- Education Costs increased \$2.1 million due to an overall increase in the operating budget

The Business-Type Activities revenues increase of \$.8 million which was a result of the completion of the North Nichols sewer project in 2014 and therefore increasing number of user fees.

Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balance of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$12.6 million. Of this amount the Town has an unassigned fund balance of \$2.5 million. The remaining \$10.1 million of fund balance is restricted to indicate amounts that are not available for new spending because it has already been committed to liquidate contracts, purchase orders of the prior period and Board of Education reserve.

General Fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$16.6 million. Unassigned fund balance of the general fund represents 10.5% of total general fund expenditures.

Water Pollution Control Authority. The Water Pollution Control Authority (WPCA) had an unrestricted net position balance at June 30, 2015 of \$51.9 million and net investment in capital assets of \$29.8 million.

Golf Course. The Tashua Knolls Golf Course had an unrestricted net position balance at June 30, 2014 of \$1.1 million and net investment in capital assets of \$2.5 million.

GENERAL FUND BUDGETARY HIGHLIGHTS (NOT ROUNDED)

The difference between the original budget and the final amended budget for expenditures was \$.923 million and the major contributing factors can be summarized as follows:

- There was a supplemental appropriation for \$207,000 to cover Police overtime due to various public safety issues and payments to retirees for accumulated time.
- There was a supplemental appropriation for \$346,000 for the snow removal due to the various storms.
- There was a supplemental appropriation for \$146,000 for overtime paid to complete the leaf pickup by December.
- There was a supplemental appropriation for \$115,000 for Professional Services for the Town's revaluation of our properties. It was unknown at budget time that Towns were not eligible to delay the revaluation.
- There was a supplemental appropriation for \$40,000 for an audit of the Recreation and Parks Department.
- There was a supplemental appropriation of \$41,000 to cover fringe benefits due to the additional staff hired during the year.

However, the final budget to actual expenditure variance was favorable by \$1.6 million. The major reasons for the net variance are as follows:

- There were surpluses in various department due to vacancies totaling \$207,000 as follows:

Board of Finance-Internal Auditor	\$39,000
Tax Collector's	\$38,000
Technology	\$85,000
School Nurses	\$30,000
Senior Citizens	\$15,000
- Employee Benefits had a surplus of \$774,000 of which \$767,000 was due to the change in our medical and prescription plans and an increase in employees' contributions.
- EMS has a surplus of \$40,000 of which \$24,000 was due to a more efficient servicing company that required less outside assistance.
- Public Works had a surplus of \$60,000 of which \$45,000 was due to employees on workers compensation.
- There was a surplus in Debt Service in the amount of \$153,000 due to bond refunding.

The difference between the final revenue budget and actual revenues resulted in a net surplus of \$.517million. The major reasons for the favorable variance are as follows:

- Licenses, permits and fees were over budget by \$367,000 due to an increase in the Town Clerk’s revenue of \$47,000 due to more refinancing as a result of lower interest rates and liens filed, \$356,000 due to an increase in Building permits due to more construction in town.
- Intergovernmental revenues were over budget by \$457,000 due to an increase in Education Grants of \$230,000 and an increase in VOAG grant in the amount of \$196,000. These types of grants are based on cost per pupil.
- There was a deficit in the amount of \$237,000 in the Property Taxes revenue due to settlement of various tax appeals

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of year-end, the Town had \$329 million (net of accumulated depreciation) invested in a variety of capital assets, as reflected in the following schedule:

**TABLE 4
CAPITAL ASSETS
(In Thousands)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Land	\$ 39,153	\$ 39,153	\$ 1,962	\$ 1,962	\$ 41,115	\$ 41,115
Land improvements	4,663	4,693	2,576	2,661	7,239	7,354
Buildings and improvements	78,346	80,945	1,169	1,197	79,515	82,142
Machinery and equipment	3,779	3,261	293	335	4,073	3,596
Infrastructure	25,465	22,940	59,545	61,263	85,011	84,203
Vehicles	4,286	4,139	14		4,300	4,139
Construction in progress	<u>76,759</u>	<u>71,390</u>	<u>31,751</u>	<u>31,654</u>	<u>108,510</u>	<u>103,044</u>
Total	<u>\$ 232,451</u>	<u>\$ 226,521</u>	<u>\$ 97,311</u>	<u>\$ 99,072</u>	<u>\$ 329,761</u>	<u>\$ 325,593</u>

Additional information on the Town’s capital assets can be found on pages 35 through 36 of this report.

Long-term Debt. At the end of the current fiscal year, the Town of Trumbull had total bonded debt outstanding of \$153.2 million. One hundred percent (100%) of this debt is backed by the full faith and credit of the Town government.

**TABLE 5
LONG-TERM DEBT
(In Thousands)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
General Obligation Bonds	\$ <u>90,939</u>	\$ <u>91,105</u>	\$ <u>62,271</u>	\$ <u>68,025</u>	\$ <u>153,210</u>	\$ <u>159,130</u>

The Town of Trumbull’s total debt decreased by \$6 million or 3.9% during the 2014-15 fiscal year.

The Town of Trumbull maintains an AA+ by both Standard & Poor’s and Fitch Rating. We elected not to request a rating from Moody’s at this time.

State statutes limit the amount of general obligation debt a governmental entity may issue to seven times its annual tax collections. The current debt limitation for the Town is \$1.013 billion, which is significantly in excess of the Town’s outstanding general obligation debt.

Additional information on the Town’s long-term debt can be found on pages 38 through 41 of this report.

Relevant Current Economic Factors, Decisions, and Conditions

The unemployment rate for the Town is currently 4.5%, which compares favorably to the State’s average unemployment rate of 5.4% and the Bridgeport Labor Market of 5.2%.

The Grand List growth has been less than 1% for each of the last several years.

Inflationary trends in the region compare favorably to national indices.

All of these factors were considered in preparing the Town of Trumbull’s annual budget.

Request for Information

This financial report is designed to provide a general overview of the Town’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Maria Pires, Director of Finance, 5866 Main Street, Trumbull, CT 06611.

Basic Financial Statements

**TOWN OF TRUMBULL, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2015**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	\$ 38,755,863	\$	\$ 38,755,863
Investments	14,230,904		14,230,904
Receivables, net	9,718,405	39,802,403	49,520,808
Internal balances	(13,423,634)	13,423,634	-
Interfund loans	355,590	(355,590)	-
Inventories	32,029		32,029
Other assets	9,682	5,582	15,264
Capital assets:			
Assets not being depreciated	115,911,360	33,712,916	149,624,276
Assets being depreciated, net	116,539,357	63,597,969	180,137,326
Total assets	<u>282,129,556</u>	<u>150,186,914</u>	<u>432,316,470</u>
Deferred Outflows of Resources:			
Change in actuarial experience	353,267		353,267
Change in investment gains/losses	2,726,622		2,726,622
Deferred charge on refunding	2,021,365	813,761	2,835,126
Total deferred outflows of resources	<u>5,101,254</u>	<u>813,761</u>	<u>5,915,015</u>
Liabilities:			
Accounts and other payables	10,242,108	104,038	10,346,146
Accrued liabilities	1,807,292	19,249	1,826,541
Due to fiduciary funds	20,983		20,983
Bond anticipation notes	9,885,000		9,885,000
Unearned revenue	290,283		290,283
Noncurrent liabilities:			
Due within one year	10,696,770	3,981,298	14,678,068
Due in more than one year	186,347,819	61,567,705	247,915,524
Total liabilities	<u>219,290,255</u>	<u>65,672,290</u>	<u>284,962,545</u>
Deferred Inflows of Resources:			
Change in actuarial experience	184,788		184,788
Change in actuarial assumptions	6,418,117		6,418,117
Advance property tax collections	5,635,725		5,635,725
Advance summer school collections	235,231		235,231
Advance school lunch sales	66,424		66,424
Total deferred inflows of resources	<u>12,540,285</u>	<u>-</u>	<u>12,540,285</u>
Net Position:			
Net investment in capital assets	129,919,770	32,330,413	162,250,183
Restricted for:			
Trust purposes:			
Nonexpendable	187,511		187,511
Unrestricted	(74,707,011)	52,997,972	(21,709,039)
Total Net Position	<u>\$ 55,400,270</u>	<u>\$ 85,328,385</u>	<u>\$ 140,728,655</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF TRUMBULL, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes In Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
Governmental activities:							
General government	\$ 18,320,500	\$ 1,490,333	\$ 163,831	\$	\$ (16,666,336)	\$	\$ (16,666,336)
Public safety	15,819,067	3,882,361	211,867	46,236	(11,678,603)		(11,678,603)
Public works	11,419,443	452,016	464,109	2,213,637	(8,289,681)		(8,289,681)
Public health	766,687	15,293	33,083		(718,311)		(718,311)
Libraries	1,698,006				(1,698,006)		(1,698,006)
Social services	630,118				(630,118)		(630,118)
Parks and recreation	3,055,511	364,283			(2,691,228)		(2,691,228)
Education	119,832,468	5,012,218	19,839,719	4,117	(94,976,414)		(94,976,414)
Interest on long-term debt	5,016,815			50,389	(4,966,426)		(4,966,426)
Total governmental activities	<u>176,558,615</u>	<u>11,216,504</u>	<u>20,712,609</u>	<u>2,314,379</u>	<u>(142,315,123)</u>	<u>-</u>	<u>(142,315,123)</u>
Business-type activities:							
WPCA	10,727,958	7,953,121				(2,774,837)	(2,774,837)
Golf course	1,572,427	1,885,880				313,453	313,453
Total business-type activities	<u>12,300,385</u>	<u>9,839,001</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,461,384)</u>	<u>(2,461,384)</u>
Total primary governmental activities	<u>\$ 188,859,000</u>	<u>\$ 21,055,505</u>	<u>\$ 20,712,609</u>	<u>\$ 2,314,379</u>	<u>(142,315,123)</u>	<u>(2,461,384)</u>	<u>(144,776,507)</u>
General revenues:							
Property taxes					145,660,827		145,660,827
Grants and contributions not restricted to specific programs					789,272	2,202,812	2,992,084
Unrestricted investment earnings					222,017	1,673,777	1,895,794
Miscellaneous					37,354		37,354
Sewer assessments						45,082	45,082
Transfers					667,366	(667,366)	-
Total general revenues and transfers					<u>147,376,836</u>	<u>3,254,305</u>	<u>150,631,141</u>
Change in net position					5,061,713	792,921	5,854,634
Net Position at Beginning of Year, as Restated					<u>50,338,557</u>	<u>84,535,464</u>	<u>134,874,021</u>
Net Position at End of Year					<u>\$ 55,400,270</u>	<u>\$ 85,328,385</u>	<u>\$ 140,728,655</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF TRUMBULL, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2015**

	<u>General</u>	<u>Five Year Capital Plan</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 37,579,681	\$	\$ 1,017,210	\$ 38,596,891
Investments	14,230,904			14,230,904
Receivables, net	6,795,819		1,917,625	8,713,444
Inventories			32,029	32,029
Due from other funds	8,289,823	4,297,863	5,153,129	17,740,815
Interfund loans	355,590			355,590
Other assets	9,682			9,682
Advances from other funds	1,641,853			1,641,853
Total Assets	<u>\$ 68,903,352</u>	<u>\$ 4,297,863</u>	<u>\$ 8,119,993</u>	<u>\$ 81,321,208</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts and other payables	\$ 8,664,268	\$ 1,334,379	\$ 243,461	\$ 10,242,108
Due to other funds	28,167,727		6,683,922	34,851,649
Unearned revenue	98,648		191,635	290,283
Advances to other funds			1,641,853	1,641,853
Bond anticipation notes		9,885,000		9,885,000
Total liabilities	<u>36,930,643</u>	<u>11,219,379</u>	<u>8,760,871</u>	<u>56,910,893</u>
Deferred Inflows of Resources:				
Unavailable revenue - property taxes	4,883,125			4,883,125
Unavailable revenue - school construction receivables	964,194			964,194
Advance property tax collections	5,635,725			5,635,725
Advance summer school collections	235,231			235,231
Advance school lunch sales			66,424	66,424
Total deferred inflows of resources	<u>11,718,275</u>	<u>-</u>	<u>66,424</u>	<u>11,784,699</u>
Fund Balances:				
Nonspendable	1,641,853		219,540	1,861,393
Restricted			5,326	5,326
Committed	1,617,278		6,222,740	7,840,018
Assigned	374,390			374,390
Unassigned	16,620,913	(6,921,516)	(7,154,908)	2,544,489
Total fund balances	<u>20,254,434</u>	<u>(6,921,516)</u>	<u>(707,302)</u>	<u>12,625,616</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 68,903,352</u>	<u>\$ 4,297,863</u>	<u>\$ 8,119,993</u>	<u>\$ 81,321,208</u>

(Continued on next page)

TOWN OF TRUMBULL, CONNECTICUT
BALANCE SHEET - GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2015

Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position:

Amounts reported for governmental activities in the statement of net position (Exhibit I) are different because of the following:

Fund balances - total governmental funds	\$ 12,625,616
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Governmental capital assets	\$ 357,800,089
Less accumulated depreciation	<u>(128,039,781)</u>
Net capital assets	229,760,308
Other long-term assets are not available to pay for current-period expenditures and, therefore, are not recorded in the funds:	
Property tax receivables greater than 60 days	4,883,125
Interest receivable on property taxes	1,004,961
Receivable from the state for school construction projects	964,194
Changes in actuarial experience	353,267
Changes in investment gains and losses	2,726,622
Internal service funds are used by management to charge the costs of risk management to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the statement of net position.	
	2,075,122
Long-term liabilities, including deferred outflows of resources, are not due and payable in the current period and, therefore, are not reported in the funds:	
Net pension liability	(83,797,622)
Change in actuarial experience	(184,788)
Change in actuarial assumptions	(6,418,117)
Net OPEB obligation	(7,972,752)
Bonds payable	(90,938,640)
Interest payable on bonds and notes	(1,807,292)
Compensated absences	(5,749,377)
Claims and judgments	(417,050)
Bond premium	(3,728,672)
Deferred charge on refunding	<u>2,021,365</u>
Net Position of Governmental Activities (Exhibit I)	<u>\$ 55,400,270</u>

The accompanying notes are an integral part of the financial statements

TOWN OF TRUMBULL, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	<u>General</u>	<u>Five Year Capital Plan</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Property taxes	\$ 144,465,175	\$	\$	\$ 144,465,175
Intergovernmental	18,574,675		5,698,426	24,273,101
Investment earnings	221,429		588	222,017
Charges for goods and services	7,209,665		4,006,839	11,216,504
Other			45,354	45,354
Total revenues	<u>170,470,944</u>	<u>-</u>	<u>9,751,207</u>	<u>180,222,151</u>
Expenditures:				
Current:				
General government	19,981,351		274,420	20,255,771
Public safety	11,932,135		1,227,411	13,159,546
Public works	9,050,348		12,187	9,062,535
Public health	655,588		33,083	688,671
Libraries	1,563,877			1,563,877
Social service	610,775			610,775
Parks and recreation	2,459,341		334,272	2,793,613
Education	111,191,120		4,498,064	115,689,184
Other			111,540	111,540
Debt service:				
Principal	9,206,293			9,206,293
Interest	3,846,841			3,846,841
Capital outlay		7,607,617	4,647,142	12,254,759
Total expenditures	<u>170,497,669</u>	<u>7,607,617</u>	<u>11,138,119</u>	<u>189,243,405</u>
Deficiency of Revenues over Expenditures	<u>(26,725)</u>	<u>(7,607,617)</u>	<u>(1,386,912)</u>	<u>(9,021,254)</u>
Other Financing Sources:				
Transfers in	1,267,366			1,267,366
Transfers out			(600,000)	(600,000)
Issuance of general obligation bonds		7,575,000		7,575,000
Premium on bonds	220,510			220,510
Issuance of refunding bonds	545,000			545,000
Premium on bond refunding	69,404			69,404
Payments to escrow agent	(607,885)			(607,885)
Total other financing sources	<u>1,494,395</u>	<u>7,575,000</u>	<u>(600,000)</u>	<u>8,469,395</u>
Net Change in Fund Balances	1,467,670	(32,617)	(1,986,912)	(551,859)
Fund Balances at Beginning of Year, as Restated	<u>18,786,764</u>	<u>(6,888,899)</u>	<u>1,279,610</u>	<u>13,177,475</u>
Fund Balances at End of Year	<u>\$ 20,254,434</u>	<u>\$ (6,921,516)</u>	<u>\$ (707,302)</u>	<u>\$ 12,625,616</u>

(Continued on next page)

**TOWN OF TRUMBULL, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities:

Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:

Net change in fund balances - total governmental funds (Exhibit IV) \$ (551,859)

Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay 11,851,882
Depreciation expense (5,613,062)

In the statement of activities, only the gain on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus the change in net position differs from the change in fund balance by the cost of the assets sold. (26,593)

Donations of capital assets increase net assets in the statement of activities, but do not appear in the governmental funds because they are not financial resources.

The statement of activities reports losses arising from the trade-in of existing capital assets to acquire new capital assets. Conversely governmental funds do not report any gain or loss on a trade-in of capital assets.

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, and revenues recognized in the funds are not reported in the statement of activities:

School building grant receipts (464,841)
Property tax receivable - accrual basis change 1,417,182
Property tax interest and lien revenue - accrual basis change (221,530)
Change in actuarial experience 353,267
Change in investment gains and losses 2,726,622

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized and deferred in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Issuance of bonds and notes (7,575,000)
Premium on bond issuance (220,510)
Bond principal payments 7,678,655
Refunding bonds issued (545,000)
Premium on refunding bonds (69,404)
Payments to escrow agent 607,885

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Compensated absences (580,400)
Accrued interest 150,748
Amortization of deferred charge on refunding (203,337)
Amortization of bond premiums 410,253
Net pension liability 4,557,263
Change in actuarial experience (184,788)
Change in actuarial assumptions (6,418,117)
Net OPEB expense (814,898)
Claims and judgments (382,050)

Internal service funds are used by management to charge costs to individual funds. The net revenue of certain activities of internal services funds is reported with governmental activities. (820,655)

Change in Net Position of Governmental Activities (Exhibit II) \$ 5,061,713

The accompanying notes are an integral part of the financial statements

TOWN OF TRUMBULL, CONNECTICUT
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2015

	<u>Business-Type Activities</u>		<u>Total Business-Type Activities</u>	<u>Governmental</u>
	<u>WPCA</u>	<u>Nonmajor Golf Course</u>		<u>Activities Internal Service Funds</u>
Assets:				
Current assets:				
Cash and cash equivalents	\$	\$	\$ -	\$ 158,972
Receivables, net	813,394	21,710	835,104	
Assessment receivable	38,967,299		38,967,299	
Due from other funds	12,214,092	1,209,542	13,423,634	5,266,651
Other assets	5,582		5,582	
Total current assets	<u>52,000,367</u>	<u>1,231,252</u>	<u>53,231,619</u>	<u>5,425,623</u>
Noncurrent assets:				
Capital assets, net	<u>92,083,070</u>	<u>5,227,815</u>	<u>97,310,885</u>	<u>2,690,409</u>
Total assets	<u>144,083,437</u>	<u>6,459,067</u>	<u>150,542,504</u>	<u>8,116,032</u>
Deferred Outflows of Resources:				
Deferred charge on refunding	<u>796,822</u>	<u>16,939</u>	<u>813,761</u>	
Liabilities:				
Current liabilities:				
Accounts and other payables	58,929	45,109	104,038	
Accrued liabilities	4,942	14,307	19,249	
Due to other funds			-	1,600,434
Interfund loan		355,590	355,590	
Bonds payable	3,830,910	132,000	3,962,910	
Compensation absences	5,414	12,974	18,388	
Claim payable			-	582,524
Total current liabilities	<u>3,900,195</u>	<u>559,980</u>	<u>4,460,175</u>	<u>2,182,958</u>
Noncurrent liabilities:				
Bonds payable, net	59,214,895	2,293,519	61,508,414	
Compensated absences	25,849	33,442	59,291	
Claims payable			-	3,857,952
Total noncurrent liabilities	<u>59,240,744</u>	<u>2,326,961</u>	<u>61,567,705</u>	<u>3,857,952</u>
Total liabilities	<u>63,140,939</u>	<u>2,886,941</u>	<u>66,027,880</u>	<u>6,040,910</u>
Net Position:				
Net investment in capital assets	29,866,768	2,463,645	32,330,413	1,089,975
Unrestricted	<u>51,872,552</u>	<u>1,125,420</u>	<u>52,997,972</u>	<u>985,147</u>
Total Net Position	<u>\$ 81,739,320</u>	<u>\$ 3,589,065</u>	<u>\$ 85,328,385</u>	<u>\$ 2,075,122</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF TRUMBULL, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN FUND NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Business-Type Activities</u>		<u>Total Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>WPCA</u>	<u>Nonmajor Golf Course</u>		<u>Internal Service Funds</u>
Operating Revenues:				
Charges for services	\$ 7,953,121	\$ 1,885,880	\$ 9,839,001	\$ 20,903,526
Operating Expenses:				
Operating and maintenance	6,885,735	1,340,355	8,226,090	
Claims expense			-	20,584,224
Depreciation	1,764,901	153,011	1,917,912	553,135
Total operating expenses	8,650,636	1,493,366	10,144,002	21,137,359
Operating Income (Loss)	(697,515)	392,514	(305,001)	(233,833)
Nonoperating Revenue (Expenses):				
Gain on disposal of capital assets			-	45,786
Income on investments	1,673,777		1,673,777	
Interest expense	(2,077,322)	(79,061)	(2,156,383)	
Other			-	(632,608)
Net nonoperating expenses	(403,545)	(79,061)	(482,606)	(586,822)
Income (Loss) Before Capital Contributions and Transfers	(1,101,060)	313,453	(787,607)	(820,655)
Capital Contributions:				
Capital contributions	2,202,812		2,202,812	
Special assessments and other	45,082		45,082	
Total capital contributions	2,247,894	-	2,247,894	-
Income Before Transfers	1,146,834	313,453	1,460,287	(820,655)
Transfers Out	(448,371)	(218,995)	(667,366)	
Change in Net Position	698,463	94,458	792,921	(820,655)
Net Position at Beginning of Year	81,040,857	3,494,607	84,535,464	2,895,777
Net Position at End of Year	\$ 81,739,320	\$ 3,589,065	\$ 85,328,385	\$ 2,075,122

The accompanying notes are an integral part of the financial statements

**TOWN OF TRUMBULL, CONNECTICUT
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	Business-Type Activities		Total Business-Type Activities	Governmental
	WPCA	Nonmajor Golf Course		Internal Service Funds
Cash Flows from Operating Activities:				
Cash received from customers and users	\$ 8,212,581	\$ 1,919,595	\$ 10,132,176	\$ 20,903,526
Cash paid to suppliers for goods and services	(7,816,086)	(1,344,816)	(9,160,902)	
Cash received from (paid to) employees	(24,349)	(18,157)	(42,506)	
Cash paid for insurance claims and premiums			-	(20,323,238)
Net cash provided by (used in) operating activities	<u>372,146</u>	<u>556,622</u>	<u>928,768</u>	<u>580,288</u>
Cash Flows from Noncapital Financing Activities:				
Transfers out	(448,371)	(218,995)	(667,366)	
Cash paid to other funds			-	435,511
Cash paid on general fund loan		(22,506)	(22,506)	
Cash (received from) paid to other funds	(196,341)	(96,796)	(293,137)	
Net cash provided by (used in) noncapital financing activities	<u>(644,712)</u>	<u>(338,297)</u>	<u>(983,009)</u>	<u>435,511</u>
Cash Flows from Capital and Related Financing Activities:				
Principal payment - long-term obligations	(4,811,460)	(102,000)	(4,913,460)	
Principal payment - bond anticipation notes			-	
Interest paid	(2,085,997)	(91,176)	(2,177,173)	
Debt issuance costs	(135,358)		(135,358)	
Purchase of capital assets and construction	(131,814)	(25,149)	(156,963)	(856,827)
Proceeds from refunding bond issuance	11,315,000		11,315,000	
Payments to escrow agent	(12,620,563)		(12,620,563)	
Premium on refunding bond issuance	1,440,921		1,440,921	
Special assessments	3,425,248		3,425,248	
Capital grants and contributions	2,202,812		2,202,812	
Net cash provided by (used in) capital and related financing activities	<u>(1,401,211)</u>	<u>(218,325)</u>	<u>(1,619,536)</u>	<u>(856,827)</u>
Cash Flows from Investing Activities:				
Interest received	<u>1,673,777</u>		<u>1,673,777</u>	
Net Increase in Cash and Cash Equivalents	-	-	-	158,972
Cash and Cash Equivalents at Beginning of Year	-	-	-	-
Cash and Cash Equivalents at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 158,972</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating income (loss)	\$ (697,515)	\$ 392,514	\$ (305,001)	\$ (233,833)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation expense	1,764,901	153,011	1,917,912	553,135
Change in asset and liabilities:				
(Increase) decrease in accounts receivable	259,460	33,715	293,175	
Increase (decrease) in accounts payable	(930,351)	(4,461)	(934,812)	
Increase (decrease) in compensated absences payable	(24,349)	(18,157)	(42,506)	
Increase (decrease) in claims payable			-	260,986
Net Cash Provided by (Used in) Operating Activities	<u>\$ 372,146</u>	<u>\$ 556,622</u>	<u>\$ 928,768</u>	<u>\$ 580,288</u>

The accompanying notes are an integral part of the financial statements

TOWN OF TRUMBULL, CONNECTICUT
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2015

	Pension & OPEB Trust Funds	Private Purpose Trust Funds	Agency Funds
	<u> </u>	<u> </u>	<u> </u>
Assets:			
Cash and cash equivalents	\$ 620,044	\$ 59,600	\$ 585,719
Investments:			
Mutual funds	78,887,440	21,358	
Due from other funds		26,450	
	<u>79,507,484</u>	<u>107,408</u>	<u>\$ 585,719</u>
Liabilities:			
Accounts and other payables	8,915	715	\$
Due to other funds		5,467	
Deposits held for others			585,719
	<u>8,915</u>	<u>6,182</u>	<u>\$ 585,719</u>
Net Position:			
Held in Trust for Private Purpose		101,226	
Held in Trust for OPEB Benefits	301,231		
Held in Trust for Pension Benefits	<u>79,197,338</u>		
Total Net Position	<u>\$ 79,498,569</u>	<u>\$ 101,226</u>	

The accompanying notes are an integral part of the financial statements

**TOWN OF TRUMBULL, CONNECTICUT
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	Pension & OPEB Trust Funds	Private Purpose Trust Funds
	<u> </u>	<u> </u>
Additions:		
Contributions:		
Employer	\$ 6,853,000	\$
Plan members	2,038,433	
Other		75,497
Total contributions	<u>8,891,433</u>	<u>75,497</u>
Investment income:		
Net appreciation in fair value of investments	1,196,553	
Interest and dividends	1,347,850	62
Total investment income	<u>2,544,403</u>	<u>62</u>
Other:		
Intergovernmental	<u>-</u>	<u>13,174</u>
Total additions	<u>11,435,836</u>	<u>88,733</u>
Deductions:		
Benefits	7,495,331	67,258
Administration	211,584	
Total deductions	<u>7,706,915</u>	<u>67,258</u>
Net Increase in Net Position	3,728,921	21,475
Net Position at Beginning of Year, as Restated	<u>75,769,648</u>	<u>79,751</u>
Net Position at End of Year	<u>\$ 79,498,569</u>	<u>\$ 101,226</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Trumbull, Connecticut (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the Town are described below.

A. Reporting Entity

The Town of Trumbull, Connecticut, was incorporated as a town in the early 1600s. The Town covers an area of 23.5 square miles and is located in Fairfield County, approximately 60 miles from New York City and 60 miles from Hartford. The Town operates under a First Selectman, Town Council and Finance Committee form of government and provides a full range of services including public safety, roads, sanitation, health, social services, culture and recreation, education, planning, zoning and general administrative services to its residents.

Accounting principles generally accepted in the United States of America require that the reporting entity include 1) the primary government, 2) organizations for which the primary government is financially accountable, and 3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided by the Codification, Section 2100 has been considered and as a result, there are no agencies or entities that should be, but are not, included in the financial statements of the Town.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and pension trust fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

Agency funds use the accrual basis of accounting but have no measurement focus since they report only assets and liabilities.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the Town, except those required to be accounted for in another fund.

The *Five Year Capital Plan Fund* accounts for resources and expenditures on various capital projects.

The Town reports the following major proprietary funds:

The *Water Pollution Control Authority (WPCA)* accounts for the operations of the Town's wastewater treatment plant. It is independent in terms of its relationship to other Town functions. Its operations are financed from special assessments and direct charges to the users of the service.

Additionally, the Town reports the following fund types:

The *Internal Service Funds* account for the acquisition and use of certain vehicles of departments of the Town, and the medical and workers compensation reserves.

The *Pension Trust Funds* and *OPEB Trust Fund* account for the activities of the Town's defined benefit plans and other post-employment benefits, which accumulate resources for benefit payments to qualified employees.

The *Agency Funds* account for monies held as a custodian for outside groups and agencies.

The *Private Purpose Trust Funds* account for assets held by the Town in a trustee capacity on behalf of others.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and other charges between certain Town functions because the elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include property taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise funds, and of the Town's internal service funds, are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. Unrestricted resources are used in the following order: committed, assigned then unassigned.

D. Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Town to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements and certain other investments as described in Note 3.

Investments for the Town are reported at fair value.

E. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." All trade and property tax receivables are shown net of an allowance for uncollectibles. An amount of \$750,000 has been established as an allowance for uncollectible taxes. At June 30, 2015, this represents 27% of all property taxes receivable.

Property taxes are assessed as of October 1 and are levied on the following July 1. Personal property taxes and real estate taxes are due in four installments, on July 1 and the following October 1, January 1, and April 1. Motor vehicle taxes are due in two installments, on July 1 and January 1. Liens are filed by the end of the fiscal year in which the taxes are collectible.

**TOWN OF TRUMBULL, CONNECTICUT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2015**

F. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

G. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the primary government, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Buildings improvements	20
Distribution and collection systems	50-65
Public domain infrastructure	50
System infrastructure	30
Machinery and equipment	5-20

Capital assets are reported as expenditures (capital outlay) and no depreciation expense is reported in the governmental fund financial statements.

H. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period or periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town reports a deferred charge on refunding and deferred outflows related to pension in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. A deferred outflow of resources related to pension results from differences between expected and actual experience and changes in investment

**TOWN OF TRUMBULL, CONNECTICUT
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gains or losses. These amounts are deferred and included in pension expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees).

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports advance property tax collections, advance summer school collections and advance school lunch sales and deferred inflows of resources related to pensions in the government-wide statement of net position. A deferred inflow of resources related to pension results from differences between expected and actual experience and changes in assumptions. These amounts are deferred and included in pension expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees). For governmental funds, the Town reports advance collections which represent taxes and fees inherently associated with a future period. This amount is recognized during the period in which the revenue is associated. Also, for governmental funds, the Town reports unavailable revenue, which arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from several sources: property taxes, school construction receivables, and other receivables. These amounts are deferred and recognized as an inflow of resources (revenue) in the period in which amounts become available.

I. Compensated Absences

Employees earn annual leave or vacation time according to the terms of the union contract that applies to them. Such amounts are liquidated within the functional cost area in which the employee's payroll is paid.

Annual leave, vacation and sick pay are accrued when incurred in proprietary funds and reported as a fund liability. Annual leave, vacation and sick pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a liability of the governmental fund that will pay it. Amounts not expected to be paid with expendable available financial resources are not reported in governmental funds. No expenditure is reported for these amounts.

Liabilities for compensated absences, including the current portion, are reported in the government-wide statement of net position. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

J. Net Pension Liability

The net pension liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the pension plan's fiduciary net position. The pension plan's fiduciary net position is determined using the same valuation methods that are used by the pension plan for purposes of preparing its statement of fiduciary net position. The net pension liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

K. OPEB Obligations

The net OPEB obligation represents the cumulative difference between the annual pension/OPEB cost and the Town's contributions to the plans. These amounts are calculated on an actuarial basis and are recorded as noncurrent assets and/or noncurrent liabilities, accordingly, in the government-wide financial statements.

L. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of any significant applicable bond premium or discount. Significant bond issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Principal payments on bonds are reported as expenditures as they become due.

M. Fund Equity

Equity in the government-wide financial statements is defined as "net position" and is classified in the following categories:

Net Investment in Capital Assets

This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

Restricted Net Position

Net position is restricted because it is externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position

This component consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

The equity of the fund financial statements is defined as "fund balance" and is classified in the following categories:

Nonspendable Fund Balance

This represents amounts that cannot be spent due to form (e.g., inventories and prepaid amounts).

Restricted Fund Balance

This represents amounts constrained for a specific purpose by external parties, such as grantors, creditors, contributors or laws and regulations of their governments.

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Committed Fund Balance

This represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority (Town of Trumbull, Town Council). The Town Council can commit fund balance through the adoption of a resolution prior to the end of the fiscal year. Once adopted, the limitation imposed by the resolution remains in place until similar action is taken to remove or revise the limitation.

Assigned Fund Balance

This balance represents amounts constrained for the intent to be used for a specific purpose by the Town Council or delegated authority to assign amounts by the Town Council.

Unassigned Fund Balance

This represents fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are legally adopted for the General Fund and the two Enterprise Funds, WPCA and Golf Course. The budget is prepared on a modified accrual basis.

The Town follows these procedures in establishing budgetary data reflected in the financial statements:

- Department heads, officers and agencies of the Town file estimates of expenditures to be made and revenues to be collected in the upcoming year to the First Selectman. The First Selectman submits the proposed budget to the Board of Finance who adopts and approves the budget proposed, or makes changes in any estimates or appropriations contained in the proposed budget as deemed proper. The Board of Finance then recommends budgets, as revised, for adoption by the Town Council. Under the new Charter, taxpayers can petition for a referendum.
- The budget is legally adopted by the Town Council.
- The Board of Finance is authorized to transfer budgeted amounts between departmental appropriations. Subsequent appropriations must be approved by the Board of Finance and the Town Council if they are in excess of \$2,000. Additional appropriations of \$922,756 were approved during the fiscal year.
- The legal level of control (the level at which expenditures may not legally exceed appropriations) is at the department level.
- Appropriations for capital projects do not lapse until completion of the applicable projects. All General Fund unexpended appropriations lapse at year end.

The Town does not have legally adopted annual budgets for its special revenue funds because budgetary control is alternatively achieved by constraints imposed by the project authorization and grant awards related to these funds. The Town does not have legally adopted budgets for its fiduciary funds.

**TOWN OF TRUMBULL, CONNECTICUT
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The Town's budgeting system requires accounting for certain transactions to be on a basis other than GAAP. The major difference between the budgetary and GAAP basis is that encumbrances are recognized as a charge against a budget appropriation in the year in which the purchase order is issued and, accordingly, encumbrances outstanding at year-end are recorded in budgetary reports as expenditures of the current year, whereas, on a GAAP basis, encumbrances are recorded as reservations of fund balance.

	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Balance, budgetary basis	\$ 157,304,799	\$ 156,158,679
Encumbrances outstanding at June 30, 2014, liquidated during the year ended June 30, 2015		369,264
Encumbrances outstanding at June 30, 2015, charged to budgetary expenditures during the year ended June 30, 2015		(374,390)
Cancellation of prior year encumbrances are recognized as budgetary revenue	(248)	
Premium on bonds	220,510	
Refunding activities not budgeted for	614,404	607,885
Amounts net for budgetary purposes	213,976	213,976
State Teachers' Retirement on-behalf payment	12,077,667	12,077,667
GASB 54 reclassifications	<u>2,142,116</u>	<u>2,052,473</u>
Balance, GAAP Basis	<u>\$ 172,573,224</u>	<u>\$ 171,105,554</u>

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute or, in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit, in an "out of state bank" as defined by the Statutes, which is not a "qualified public depository."

The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: 1) obligations of the United States and its agencies, 2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof, and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully

**TOWN OF TRUMBULL, CONNECTICUT
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collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF). These investment pools are under the control of the State Treasurer, with oversight provided by the Treasurer’s Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

Deposits

Deposit Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Town’s deposit will not be returned. The Town has a policy that deposits can include demand and savings accounts and certificates of deposit. The Town’s policy for custodial credit risk is to follow the State statutes for coverage of its deposits. The deposit of public funds is controlled by the Connecticut General Statutes. Deposits may be placed with any qualified public depository that has its main place of business in the state of Connecticut. Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository’s risk-based capital ratio.

Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, \$36,415,061 of the Town’s bank balance of \$37,261,806 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 32,753,252
Uninsured and collateral held by the pledging bank’s trust department, not in the Town’s name	<u>3,661,809</u>
Total Amount Subject to Custodial Credit Risk	<u><u>\$ 36,415,061</u></u>

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and purchased within 90 days of maturity. At June 30, 2015, the Town's cash equivalents amounted to \$4,779,652. The following table provides a summary of the Town's cash equivalents (excluding U.S. Government guaranteed obligations) as rated by nationally recognized statistical rating organizations.

	<u>Standard & Poor's</u>
State Short-Term Investment Fund (STIF)	AAAm
Bank of America Money Market*	
Infinex Financial Group*	
UBS Financial Services*	
Wells Fargo Money Market*	

*Not rated

B. Investments

Investments as of June 30, 2015 in all funds are as follows:

<u>Investment Type</u>	<u>Credit Rating</u>	<u>Fair Value</u>	<u>Investment Maturities (Years)</u>		
			<u>Less Than 1</u>	<u>1-10</u>	<u>More Than 10</u>
Interest-bearing investments:					
U.S. Treasury Notes	N/A	\$ 3,455,255	\$	\$ 1,517,972	\$ 1,937,283
Corporate Bonds	N/A	6,223,572		792,967	5,430,605
Certificate of deposit	N/A	1,422,625	<u>1,408,879</u>	<u>13,746</u>	
Total interest-bearing investments			<u>\$ 1,408,879</u>	<u>\$ 2,324,685</u>	<u>\$ 7,367,888</u>
Other investments:					
Mutual funds	N/A	<u>82,038,250</u>			
Total Investments		<u>\$ 93,139,702</u>			

Interest Rate Risk

The Town and the pension policies limit their exposure to fair value losses arising from changes in interest rates by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and pension payments, thereby avoiding the need to sell securities on the open market prior to maturity, and investing idle funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

**TOWN OF TRUMBULL, CONNECTICUT
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Credit Risk - Investments

The Town's investment policy minimizes credit risk by limiting investments to the safest types of securities, prequalifying the financial institution, broker/dealers, intermediaries and advisers, and diversifying the investment portfolio so that potential losses on individual securities will be minimized.

Concentration of Credit Risk

The Town and the pension policies are to maintain a diversified portfolio to minimize the risk of loss resulting from over concentration of assets in a specific issuer.

Custodial Credit Risk

Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2015, the Town's investments, other than open-end mutual funds and other pooled accounts that are not categorized as to custodial credit risk, were uninsured and unregistered securities held by the counterparty, or by its trust department or agent, and were not in the Town's name.

4. RECEIVABLES

Receivables as of year end for the Town's individual major funds and nonmajor, internal service and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>WPCA</u>	<u>Nonmajor and Other Funds</u>	<u>Total</u>
Receivables:				
Taxes	\$ 2,777,583	\$	\$	\$ 2,777,583
Other deferred taxes	3,291,136			3,291,136
Interest on taxes*	1,004,961			1,004,961
Accounts	495,966	963,394	635,799	2,095,159
Intergovernmental	981,134		1,303,536	2,284,670
Special assessments		<u>38,967,299</u>		<u>38,967,299</u>
Gross receivables	8,550,780	39,930,693	1,939,335	50,420,808
Less allowance for uncollectibles	<u>(750,000)</u>	<u>(150,000)</u>		<u>(900,000)</u>
Net Total Receivables	<u>\$ 7,800,780</u>	<u>\$ 39,780,693</u>	<u>\$ 1,939,335</u>	<u>\$ 49,520,808</u>

* Interest on property taxes is not included in the fund financial statements.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 39,152,665	\$	\$	\$ 39,152,665
Construction in progress	71,389,983	5,859,351	490,639	76,758,695
Total capital assets not being depreciated	<u>110,542,648</u>	<u>5,859,351</u>	<u>490,639</u>	<u>115,911,360</u>
Capital assets being depreciated:				
Land improvements	12,089,147	401,164		12,490,311
Buildings and improvements	142,786,258	924,197		143,710,455
Machinery and equipment	12,327,940	976,824	19,692	13,285,072
Vehicles	10,432,796	896,622	183,211	11,146,207
Infrastructure	64,834,689	3,554,368		68,389,057
Total capital assets being depreciated	<u>242,470,830</u>	<u>6,753,175</u>	<u>202,903</u>	<u>249,021,102</u>
Less accumulated depreciation for:				
Land improvements	7,396,300	431,309		7,827,609
Buildings and improvements	61,840,855	3,523,665		65,364,520
Machinery and equipment	9,066,478	458,801	19,692	9,505,587
Vehicles	6,293,508	723,543	156,618	6,860,433
Infrastructure	41,894,717	1,028,879		42,923,596
Total accumulated depreciation	<u>126,491,858</u>	<u>6,166,197</u>	<u>176,310</u>	<u>132,481,745</u>
Total capital assets being depreciated, net	<u>115,978,972</u>	<u>586,978</u>	<u>26,593</u>	<u>116,539,357</u>
Governmental Activities Capital Assets, Net	<u>\$ 226,521,620</u>	<u>\$ 6,446,329</u>	<u>\$ 517,232</u>	<u>\$ 232,450,717</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 1,962,013	\$	\$	\$ 1,962,013
Construction in progress	31,653,996	96,907		31,750,903
Total capital assets not being depreciated	<u>33,616,009</u>	<u>96,907</u>	<u>-</u>	<u>33,712,916</u>
Capital assets being depreciated:				
Land improvements	3,722,971			3,722,971
Building and improvements	2,550,730	25,149		2,575,879
Machinery and equipment	972,318	12,648		984,966
Vehicles	111,467	22,259		133,726
Infrastructure	88,228,072			88,228,072
Total capital assets being depreciated	<u>95,585,558</u>	<u>60,056</u>	<u>-</u>	<u>95,645,614</u>
Less accumulated depreciation for:				
Land improvements	1,061,955	84,645		1,146,600
Building and improvements	1,353,955	52,697		1,406,652
Machinery and equipment	637,309	54,314		691,623
Vehicles	111,467	8,483		119,950
Infrastructure	26,965,047	1,717,773		28,682,820
Total accumulated depreciation	<u>30,129,733</u>	<u>1,917,912</u>	<u>-</u>	<u>32,047,645</u>
Total capital assets being depreciated, net	<u>65,455,825</u>	<u>(1,857,856)</u>	<u>-</u>	<u>63,597,969</u>
Business-Type Activities Capital Assets, Net	<u>\$ 99,071,834</u>	<u>\$ (1,760,949)</u>	<u>\$ -</u>	<u>\$ 97,310,885</u>

**TOWN OF TRUMBULL, CONNECTICUT
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Board of Education	\$ 3,548,490
General Government	179,740
Social Services	66,772
Public Works	1,504,606
Public Safety	425,285
Libraries	109,389
Recreation and Parks	<u>331,915</u>
 Total Depreciation Expense - Governmental Activities	 \$ <u><u>6,166,197</u></u>
Business-type activities	
WPCA	\$ 1,764,901
Golf Fund	<u>153,011</u>
 Total Depreciation Expense - Business-Type Activities	 \$ <u><u>1,917,912</u></u>

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2015 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Nonmajor governmental funds	General fund	\$ 5,153,129
General Fund	Nonmajor governmental funds	6,683,922
General Fund	Private Purpose Trust	5,467
Five Year Capital Plan	General fund	4,297,863
WPCA	General fund	12,214,092
Golf Course	General fund	1,209,542
Internal Service	General fund	5,266,651
Private Purpose Trust	General fund	26,450
General Fund	Internal Service	<u>1,600,434</u>
		 \$ <u><u>36,457,550</u></u>

Interfund receivables and payables generally represent temporary balances arising from reimbursement-type transactions.

**TOWN OF TRUMBULL, CONNECTICUT
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Advances from/to Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 1,641,853

Interfund Loans

On June 30, 2013, the General Fund issued a loan for \$400,000, with an interest rate of 2.75% and a maturity date of June 30, 2028, to the Golf Course Fund. The balance remaining between the funds at June 30, 2015 was \$355,590.

Interfund Transfers

	<u>Transfers In</u>
	<u>General</u>
Transfers out:	
WPCA	\$ 448,371
Nonmajor governmental	600,000
Golf Course	<u>218,995</u>
Total Transfers In	<u>\$ 1,267,366</u>

The above transfers represent normal budgetary and other recurring transfers.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

7. LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Funds:					
Bonds payable:					
General obligation bonds	\$ 91,105,180	\$ 8,120,000	\$ 8,286,540	\$ 90,938,640	\$ 7,897,090
Premium on bonds	3,849,011	289,914	410,253	3,728,672	
Total bonds payable	<u>94,954,191</u>	<u>8,409,914</u>	<u>8,696,793</u>	<u>94,667,312</u>	<u>7,897,090</u>
Other liabilities:					
Insurance claims	4,179,490	20,845,210	20,584,224	4,440,476	582,524
Other claims and judgments	35,000	417,050	35,000	417,050	374,050
Net pension obligation	88,354,885		4,557,263	83,797,622	
Compensated absences	5,168,977	1,952,040	1,371,640	5,749,377	1,843,106
Net OPEB obligation	<u>7,157,854</u>	<u>814,898</u>		<u>7,972,752</u>	
Total Governmental Activities Long-Term Liabilities	<u>\$ 199,850,397</u>	<u>\$ 32,439,112</u>	<u>\$ 35,244,920</u>	<u>\$ 197,044,589</u>	<u>10,696,770</u>
Business-type activities:					
Bonds payable:					
General obligation bonds	\$ 68,024,820	\$ 11,315,000	\$ 17,068,460	\$ 62,271,360	3,962,910
Premium on bonds	1,988,450	1,440,921	229,407	3,199,964	
Total bonds payable	<u>70,013,270</u>	<u>12,755,921</u>	<u>17,297,867</u>	<u>65,471,324</u>	<u>3,962,910</u>
Compensated absences	<u>120,185</u>		<u>42,506</u>	<u>77,679</u>	<u>18,388</u>
Business-Type Activities Long-Term Liabilities	<u>\$ 70,133,455</u>	<u>\$ 12,755,921</u>	<u>\$ 17,340,373</u>	<u>\$ 65,549,003</u>	<u>\$ 3,981,298</u>

**TOWN OF TRUMBULL, CONNECTICUT
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Bonds Payable

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities.

General obligation bonds are direct obligations of the Town for which full faith and credit are pledged and are payable from taxes levied on all taxable properties located within the Town. Certain general obligation bonds are to be repaid by revenues of the enterprise funds. General obligation bonds currently outstanding are as follows:

<u>Description</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate (%)</u>	<u>Amount of Original Issue</u>	<u>Annual Principal</u>	<u>Balance Outstanding June 30, 2015</u>
Governmental:						
General purpose:						
General obligation refunding	8/19/08	8/19/21	3.25-5%	\$ 5,241,880	various	\$ 2,857,140
General obligation	9/1/09	9/1/29	2.25-4.05%	5,850,000	various	4,387,500
General obligation refunding	10/6/09	9/15/23	3-5%	17,523,000	various	12,931,000
General obligation refunding	9/1/10	9/15/23	3-5%	5,050,000	various	805,000
General obligation	9/1/10	9/1/28	3-5%	10,000,000	various	8,000,000
General obligation	9/1/11	9/1/31	2-4%	14,310,000	various	12,165,000
General obligation refunding	3/15/12	9/1/30	2-4%	14,862,000	various	13,600,000
General obligation	9/1/12	9/1/32	2-3%	15,900,000	various	14,310,000
General obligation	9/1/13	9/1/33	2.5-4.5%	6,605,000	various	6,275,000
General obligation	3/12/14	9/1/27	3-5%	7,844,000	various	7,492,000
General obligation	9/5/14	9/1/35	2-4%	7,575,000	various	7,575,000
General obligation refunding	11/4/14	6/30/29	2-5%	545,000	various	<u>541,000</u>
Total governmental activities						<u>90,938,640</u>
Business-Type:						
General purpose:						
General obligation	9/1/08	9/1/28	3-5%	17,374,000	various	1,107,860
General obligation	9/1/09	9/1/29	2.25-4.05%	4,150,000	various	3,112,500
General obligation refunding	10/6/09	9/15/23	3-5%	7,967,000	various	5,254,000
General obligation refunding	9/15/10	9/15/23	3-5%	130,000	various	10,000
General obligation	9/1/10	9/1/29	2.25-4.05%	12,000,000	various	9,600,000
General obligation	9/1/11	9/1/31	2-4%	12,000,000	various	10,200,000
General obligation refunding	3/15/12	9/1/30	2-4%	11,208,000	various	10,080,000
General obligation	9/1/12	9/1/32	2-3%	5,500,000	various	4,950,000
General obligation	9/1/13	9/1/33	2.5-4.5%	5,000,000	various	4,750,000
General obligation	3/12/14	9/1/27	3-5%	2,171,000	various	1,978,000
General obligation refunding	11/4/14	6/30/29	2-5%	11,315,000	various	<u>11,229,000</u>
Total business-type activities						<u>62,271,360</u>
Total Outstanding						<u>\$ 153,210,000</u>

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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The annual requirements to amortize bonds payable as of June 30, 2015 are as follows:

	Governmental Activities	
	<u>Principal</u>	<u>Interest</u>
2016	\$ 7,897,090	\$ 3,035,230
2017	7,682,090	2,777,850
2018	7,746,690	2,476,474
2019	6,642,690	2,194,220
2020	6,603,090	1,952,339
2021-2025	28,521,490	6,421,080
2026-2030	18,320,500	2,807,198
2031-2035	<u>7,525,000</u>	<u>493,363</u>
	<u>\$ 90,938,640</u>	<u>\$ 22,157,754</u>

	Business-Type Activities	
	<u>Principal</u>	<u>Interest</u>
2016	\$ 3,962,910	\$ 2,129,363
2017	4,862,910	1,978,204
2018	4,908,310	1,806,355
2019	4,682,310	1,626,959
2020	4,711,910	1,456,264
2021-2025	21,133,510	4,827,855
2026-2030	14,384,500	1,829,276
2031-2035	<u>3,625,000</u>	<u>183,594</u>
	<u>\$ 62,271,360</u>	<u>\$ 15,837,870</u>

The following is a schedule of bond anticipation note activity for the year ended June 30, 2015:

	Governmental Activities
Balance, July 1, 2014	\$ 9,521,000
Issued	9,885,000
Retired	<u>(9,521,000)</u>
Balance, June 30, 2015	<u>\$ 9,885,000</u>

The above retired note with an interest rate of 1.25% matured on September 5, 2014. The issued notes had an interest rate of 1.25% and mature on September 4, 2015.

General Obligation Bonds - New Issue

On September 5, 2014, the Town issued \$7,575,000 of general obligation bonds with interest rates ranging from 2% to 4% payable in annual installments ranging from \$375,000 to \$380,000. The bonds mature on September 1, 2034.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

General Obligation Bonds - Advance Refunding

On November 4, 2014, the Town issued \$11,860,000 of general obligation refunding bonds with interest rates ranging from 2% to 5% to currently refund the outstanding principal amounts of \$12,740,000 General Obligation Refunding Bonds, Issue of 2008, dated September 1, 2008.

The net proceeds of \$13,370,325 (including a premium of \$1,510,325 and issuance costs of \$139,300, including underwriter’s fees) will reduce total debt service payments over the next 14 years by approximately \$931,010 and represents an economic gain (difference between present values of the debt service payments on the old and new debt) of \$914,593. As a result, the refunded bonds are considered defeased, and all future interest and principal on the defeased bonds will be paid from the proceeds of the refunding issue which were placed into an irrevocable escrow account until all the defeased bonds have been called. The balance in escrow was \$12,980,482 at June 30, 2015. The outstanding balance of the defeased bonds as of June 30, 2015 is \$12,740,000.

Indebtedness

The Town’s indebtedness does not exceed the legal debt limitation as required by the Connecticut General Statutes as reflected in the following schedule (in thousands):

<u>Category</u>	<u>Debt Limit</u>	<u>Net Indebtedness</u>	<u>Balance</u>
General purpose	\$ 325,669	\$ 55,151	\$ 270,518
Schools	651,337	68,246	583,091
Sewers	542,781	37,583	505,198
Urban renewal	470,410		470,410
Pension deficit	434,225		434,225

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, or \$1,013 million.

Authorized but Unissued Bonds

The total of authorized but unissued bonds (net of projected grants) at June 30, 2015 is \$20,293,856. In some cases, interim financing is obtained through bond anticipation notes or other short-term borrowings until the issuance of long-term debt.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

8. FUND BALANCE

The components of fund balance for the governmental funds at June 30, 2015 are as follows:

	<u>General</u>	<u>Five Year Capital Plan</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Fund balances:				
Nonspendable:				
Inventory	\$	\$	\$ 32,029	\$ 32,029
Permanent funds			187,511	187,511
Advances	1,641,853			1,641,853
Restricted for:				
Grants			5,326	5,326
Committed to:				
General government	25,795		601,377	627,172
Public works			350,225	350,225
Public safety			1,488,096	1,488,096
Health and welfare			6,034	6,034
Libraries			2,547	2,547
Parks and recreation			369,671	369,671
Education	1,591,483		601,690	2,193,173
Capital projects			2,093,747	2,093,747
Debt service			709,353	709,353
Assigned to:				
General government	62,084			62,084
Public works	64,716			64,716
Public safety	43,929			43,929
Health and welfare	735			735
Libraries	11,193			11,193
Parks and recreation	67,699			67,699
Education	124,034			124,034
Unassigned	<u>16,620,913</u>	<u>(6,921,516)</u>	<u>(7,154,908)</u>	<u>2,544,489</u>
 Total Fund Balances	 <u>\$ 20,254,434</u>	 <u>\$ (6,921,516)</u>	 <u>\$ (707,302)</u>	 <u>\$ 12,625,616</u>

Significant encumbrances at June 30, 2015 are contained in the above table in the assigned categories of the General Fund.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
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The Town had deficits in the following funds:

Five Year Capital Plan	\$	6,921,516
Millington League Settlement		75,853
Public Works Capital Projects		155,340
Land Acquisition		1,641,853
LOCIP		237,831
Resurfacing of Tennis Courts		4,670
Daniels Farm Road Bridge		17,571
Rails to Trails		211,951
New Elementary School		425,928
BOE Capital Projects		4,383,911

These deficits will be funded by General Fund contributions and general obligation bonds.

9. RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to and health of employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties, except as disclosed below. The amount of settlements has not exceeded insurance coverage in any of the past three years.

Workers' Compensation and Heart and Hypertension

The Town maintains stop loss insurance on workers' compensation and heart and hypertension claims. The Town's maximum exposure for the year ended June 30, 2015 was \$1,000,000 in the aggregate and \$750,000 per incident. The Town and its actuary estimate a liability for both workers' compensation claims payable and for claims incurred but not reported.

At June 30, 2015, \$3,112,395 has been accrued for self-insurance claims payable and for incurred but not reported claims related to worker compensation and heart and hypertension claims.

Claims and liabilities are estimated based on claims paid for the year. Claim transactions for the last two years for the entire program are as follows:

	Accrued Liability Beginning of Fiscal Year	Current Year Claims Paid and Changes in Estimates	Accrued Liability Claim Payments	Accrued Liability End of Fiscal Year
2014-15	\$ 3,068,622	\$ 1,948,727	\$ 1,904,954	\$ 3,112,395
2013-14	2,936,474	1,237,023	1,104,875	3,068,622

**TOWN OF TRUMBULL, CONNECTICUT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2015**

Medical Self-Insurance

The Town's self-insurance program is used to account for health insurance coverage for Town and Board of Education employees on a cost-reimbursement basis. Under the program, the Town is obligated for claim payments. The Town and Board of Education have a stop loss insurance contract executed with an insurance carrier that covers claims in excess of 120% and 110% respectively of expected claim payments in the aggregate and over \$125,000 and \$175,000 respectively per individual, per year.

The Town does not maintain stop loss coverage with respect to dental or prescription drug claims.

The Fund establishes claims liabilities based on estimates of claims that have been incurred but not reported; accordingly, the Fund recorded an additional liability at June 30, 2015 of \$1,328,081. Premium payments are reported as interfund services provided and used for the General Fund, and, accordingly, they are treated as operating revenues of the Insurance Reserve Fund and operating expenditures of the General Fund.

Claims and liabilities are estimated based on claims paid for the year. Claim transactions for the last two years for the entire program are as follows:

	<u>Accrued Liability Beginning of Fiscal Year</u>	<u>Current Year Claims Paid and Changes in Estimates</u>	<u>Accrued Liability Claim Payments</u>	<u>Accrued Liability End of Fiscal Year</u>
2014-15	\$ 1,110,868	\$ 20,584,223	\$ 20,367,010	\$ 1,328,081
2013-14		15,707,077	14,596,209	1,110,868

10. OTHER POSTEMPLOYMENT BENEFITS

A. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Other Postemployment Benefits Fund are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Administrative costs of the plan are paid by the Town.

B. Plan Description

The Town provides post-retirement benefits for certain employees for current and future health and life insurance benefit expenses through a single-employer defined benefit plan. An annual actuarial valuation is made to determine whether the contributions are sufficient to meet the plan obligations. The Town does not issue a separate stand-alone financial statement for this plan.

**TOWN OF TRUMBULL, CONNECTICUT
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At July 1, 2014, plan membership consisted of the following:

	Post-Retirement Medical Program
Retired members	57
Active plan members	<u>916</u>
Total Participants	<u><u>973</u></u>

C. Funding Policy

The Town provides post-retirement benefits for certain employees for current future health and life insurance benefit expenses through a single-employer defined benefit plan. An actuarial valuation is made to determine whether the contributions are sufficient to meet the plan obligations. In fiscal year 2009, the Town established a trust fund to irrevocably segregate assets to fund the liability associated with postemployment benefits in accordance with GASB guidelines. The Town is currently developing a funding strategy to provide for normal cost and the amortization of the accrued liability. The Town anticipates a commitment to fund normal cost and a long-term approach to the amortization of the actuarial accrued liability. The goal is to absorb, within the budgetary process, the actual cost of benefits in the determination of the costs of providing services to taxpayers.

The Town's funding strategy for postemployment obligations are based upon characteristics of benefits on each distinct group of employees established within their respective collective bargaining units.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

D. Annual OPEB Cost and Net OPEB Obligations

The Town of Trumbull’s annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Town’s annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town’s net OPEB obligation:

		Other Postemployment Benefits Fund
Annual required contribution (ARC)	\$	1,690,667
Interest on net OPEB obligation		314,423
Adjustment to annual required contribution		<u>(255,013)</u>
Annual OPEB cost		1,750,077
Contributions made		<u>764,501</u>
Increase in net OPEB obligation		985,576
Net OPEB obligation at beginning of year		<u>6,987,176</u>
Net OPEB obligation at end of year	\$	<u><u>7,972,752</u></u>

The Town’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal years ended June 30, 2015, 2014 and 2013 is presented below.

Fiscal Year Ended	Annual OPEB Cost (AOC)	Actual Contribution	Percentage of AOC Contributed	Net OPEB Obligation
6/30/2015	\$ 1,750,077	\$ 764,501	43.68%	\$ 7,972,752
6/30/2014	1,832,242	1,024,168	55.90	6,987,176
6/30/2013	1,756,529	929,628	52.92	6,179,102

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as accrual results are compared with past expectations and new estimates are made about the future.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

Schedule of Funding Progress

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a)/c)</u>
7/1/2014	\$ 28,730	\$ 32,052,498	\$ 32,023,768	0.09%	\$ 92,418,236	34.65%
7/1/2012	26,309	27,544,001	27,517,692	0.10	79,418,708	34.65
7/1/2010	82,120	26,148,998	26,066,878	0.32	75,396,441	34.57

Schedule of Employer Contribution

<u>Fiscal Year</u>	<u>Annual Required Contribution</u>	<u>Percentage Contributed</u>
6/30/2015	\$ 1,690,667	45.22%
6/30/2014	1,779,694	57.55
6/30/2013	1,711,014	54.33

Projections for benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2014 actuarial valuation, the projected unit credit actuarial cost method was used. The actuarial assumptions include a 4.5% investment rate of return, which reflects that the Town has established an OPEB trust and is prefunding its OPEB benefits. The general inflation assumption is included in the health care cost trend rate assumption. Projected salary increases were 4.0%. The actuarial value of assets was determined using the closed group method. The UAAL is being amortized as a level percentage of projected payroll on an open basis over a 30-year period.

11. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Pension Trust Fund

The Town of Trumbull is the administrator of a single-employer Public Employee Retirement System (PERS) established and administered by the Town to provide pension benefits for its full-time employees other than police, firefighters and teachers. The PERS is considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a pension trust fund. The PERS does not issue a stand-alone report.

Management of the plans rests with the PERS Board, which consists of seven voting members. One of whom shall be the Director of Finance and one the Treasurer. One and only one of the remaining five members shall be an employee of the Town and appointed by the First Selectman. The other four are appointed by the Town Council.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

Plan Description and Benefits Provided

The Town of Trumbull Pension Plan provides retirement, death and disability benefits through a single-employer, contributory, defined benefit plan. Benefits vest at 50% after 5 years of service and increase an additional 10% per year to 100% after 10 years. Employees can retire on or after age 62 if they have at least 10 years of service, or after age 60 if age plus years of service equals at least 85. Employees who retire at these ages are entitled to an annual retirement benefit, payable monthly for 10 years certain and life, in an amount equal to 2% of final earnings for each year of service. There is a maximum annual pension of 60% of final earnings. Final earnings is the employee's average earnings during the 36 consecutive months that produces the highest average. Employees may retire early on or after age 55 with at least 10 years of service with a benefit reduced ½% for each month the early retirement date precedes the normal retirement date. The death benefit provides a benefit to a beneficiary of a fully vested participant of 120 months of retirement benefits beginning at the participant's normal retirement date as long as the beneficiary does not receive the deceased participant's employee contributions with credited interest and the proceeds from the \$25,000 life insurance policy are assigned to the pension plan. Employee contributions with credited interest are returnable on termination or death while active or retired (less any benefits paid) provided, in each case, that no death benefits are otherwise payable. Benefits and contributions are fixed by contract and may be amended by union negotiation.

The membership of the plan consisted of the following at July 1, 2014, the date of the latest actuarial valuation:

	Police Benefit Plan	Town Pension Plan
Retirees and beneficiaries receiving benefits	48	340
Terminated plan members entitled to but not yet receiving benefits	1	68
Active plan members	<u>73</u>	<u>376</u>
Total	<u><u>122</u></u>	<u><u>784</u></u>

Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting

PERS financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized when due; investment income is recognized when earned. Expenses (benefits, administration and refunds of contributions) are recognized when incurred.

Method Used to Value Investments

Investments are reported at market value. Securities traded on a national exchange are valued at the last reported sales price. Investment income is recognized as earned.

Funding Policy

Employees are required to contribute amounts ranging between 3.5% and 5.5% of their monthly salary to the PERS depending on their contract. The Town is required to contribute the remaining amounts necessary to fund these benefits.

**TOWN OF TRUMBULL, CONNECTICUT
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 JUNE 30, 2015**

Investments

Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the PERS Board by a majority vote of its members. It is the policy of the PERS Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Town and Police adopted asset allocation policy as of June 30, 2015:

Town

<u>Asset Class</u>	<u>Target Allocation</u>
Domestic equity	45 %
International equity	20
Fixed income	30
Inflation protection	5
	<u>100 %</u>

Police

<u>Asset Class</u>	<u>Target Allocation</u>
Domestic equity	41 %
International equity	14
Fixed income	35
Alternative investments	10
	<u>100 %</u>

Rate of Return

For the year ended June 30, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 2.78% for the Town Pension Plan and 3.63% for the Police Pension Plan. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**TOWN OF TRUMBULL, CONNECTICUT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2015**

Net Pension Liability of the Town

The components of the net pension liability of the Town at June 30, 2015, were as follows:

	Town	
Total pension liability	\$	90,240,021
Plan fiduciary net position		<u>(28,479,193)</u>
Net Pension Liability	\$	<u><u>61,760,828</u></u>
Plan fiduciary net position as a percentage of the total pension liability		31.55%
	Police	
Total pension liability	\$	72,754,939
Plan fiduciary net position		<u>(50,718,145)</u>
Net Pension Liability	\$	<u><u>22,036,794</u></u>
Plan fiduciary net position as a percentage of the total pension liability		69.71%

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

Town

Inflation	4.50%
Salary increases	3.5%, per annum, compounded annually
Investment rate of return	7.5%, per annum, compounded annually

Police

Inflation	4.50%
Salary increases	4.5%, per annum, compounded annually
Investment rate of return	8.0%, per annum, compounded annually

Mortality rates were based on the UP-1994 Mortality Table, with current and future mortality improvement estimated by projecting improvements to the 2014 using Scale AA.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2014.

**TOWN OF TRUMBULL, CONNECTICUT
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The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015 (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	9.25 %
International equity	9.75
Fixed income	4.25
Real estate	8.75
Cash	<u>3.5</u>
	<u><u>35.5 %</u></u>

Discount Rate

The discount rate used to measure the total pension liability was 5.64% for the Town Pension Plan and 7.44% for the Police Pension Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

Changes in the Net Pension Liability

	Town		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances as of June 30, 2014	\$ 92,827,543	\$ 26,570,765	\$ 66,256,778
Changes for the year:			
Service cost	2,701,045		2,701,045
Interest on total pension liability	4,697,592		4,697,592
Differences between expected and actual experience	454,201		454,201
Changes in assumptions	(6,003,401)		(6,003,401)
Employer contributions		4,693,000	(4,693,000)
Member contributions		957,865	(957,865)
Net investment income		760,124	(760,124)
Benefit payments, including refund to employee contributions	(4,436,959)	(4,436,959)	-
Administrative expenses		(65,602)	65,602
Net changes	<u>(2,587,522)</u>	<u>1,908,428</u>	<u>(4,495,950)</u>
Balances as of June 30, 2015	\$ <u>90,240,021</u>	\$ <u>28,479,193</u>	\$ <u>61,760,828</u>

	Police		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances as of June 30, 2014	\$ 71,070,033	\$ 48,981,726	\$ 22,088,307
Changes for the year:			
Service cost	1,244,273		1,244,273
Interest on total pension liability	5,121,135		5,121,135
Differences between expected and actual experience	(225,852)		(225,852)
Changes in assumptions	(2,137,428)		(2,137,428)
Employer contributions		2,050,000	(2,050,000)
Member contributions		365,070	(365,070)
Net investment income		1,784,182	(1,784,182)
Benefit payments, including refund to employee contributions	(2,317,222)	(2,317,222)	-
Administrative expenses		(145,611)	145,611
Net changes	<u>1,684,906</u>	<u>1,736,419</u>	<u>(51,513)</u>
Balances as of June 30, 2015	\$ <u>72,754,939</u>	\$ <u>50,718,145</u>	\$ <u>22,036,794</u>

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Town and Police Pension Plans, calculated using the discount rate of 5.64% for the Town Pension Plan and 7.44% for the Police Pension Plans as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

		Town		
		1% Decrease (4.64%)	Current Discount Rate (5.64%)	1% Increase (6.64%)
Net Pension Liability	\$	71,572,323	\$ 61,760,828	\$ 53,319,455

		Police		
		1% Decrease (6.44%)	Current Discount Rate (7.44%)	1% Increase (8.44%)
Net Pension Liability	\$	32,596,605	\$ 22,036,794	\$ 13,436,234

Pensions and Other Post Employment Benefit Plan Fiduciary Net Position

	Town Pension	Police Pension	OPEB Trust Fund	Total
ASSETS				
Cash and cash equivalents	\$ 97,379	\$ 221,434	\$ 301,231	\$ 620,044
Investments	28,381,814	50,505,626		78,887,440
Total assets	28,479,193	50,727,060	301,231	79,507,484
LIABILITIES				
Current liabilities:				
Accounts and other payables		8,915		8,915
Net Position Held in Trust for Pension Benefits and Other Purposes	\$ 28,479,193	\$ 50,718,145	\$ 301,231	\$ 79,498,569

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

Changes in Pension Net Position

	<u>Town Pension</u>	<u>Police Pension</u>	<u>OPEB Trust Fund</u>	<u>Total</u>
Additions:				
Contributions:				
Employer	\$ 4,693,000	\$ 2,050,000	\$ 110,000	\$ 6,853,000
Plan members	<u>957,865</u>	<u>365,070</u>	<u>715,498</u>	<u>2,038,433</u>
Total contributions	<u>5,650,865</u>	<u>2,415,070</u>	<u>825,498</u>	<u>8,891,433</u>
Investment income:				
Net appreciation in fair value of investments	280,362	916,191		1,196,553
Interest and dividends	<u>479,762</u>	<u>867,991</u>	<u>97</u>	<u>1,347,850</u>
Total investment income	<u>760,124</u>	<u>1,784,182</u>	<u>97</u>	<u>2,544,403</u>
Total additions	<u>6,410,989</u>	<u>4,199,252</u>	<u>825,595</u>	<u>11,435,836</u>
Deductions:				
Benefits	4,436,959	2,317,222	741,150	7,495,331
Administrative	<u>65,602</u>	<u>145,611</u>	<u>371</u>	<u>211,584</u>
	<u>4,502,561</u>	<u>2,462,833</u>	<u>741,521</u>	<u>7,706,915</u>
Change in net position	1,908,428	1,736,419	84,074	3,728,921
Net position held at beginning of year	<u>26,570,765</u>	<u>48,981,726</u>	<u>217,157</u>	<u>75,769,648</u>
Net Position Held at End of Year	<u>\$ 28,479,193</u>	<u>\$ 50,718,145</u>	<u>\$ 301,231</u>	<u>\$ 79,498,569</u>

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2015, the Town recognized pension expense of \$5,708,753. At June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Town	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 353,267	\$
Changes of assumptions		(4,669,312)
Net difference between projected and actual earning on pension plan investments	<u>1,015,550</u>	<u> </u>
Total	<u>\$ 1,368,817</u>	<u>\$ (4,669,312)</u>

	Police	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ (184,788)
Changes of assumptions		(1,748,805)
Net difference between projected and actual earning on pension plan investments	<u>1,711,072</u>	<u> </u>
Total	<u>\$ 1,711,072</u>	<u>\$ (1,933,593)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending June 30

2016	\$ (981,186)
2017	(981,186)
2018	(981,186)
2019	(364,613)
2020	(214,845)

Teachers Retirement

Plan Description

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System, a cost sharing multiple-employer defined benefit pension plan administered by the Teachers Retirement Board. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the Teachers Retirement Board. The Teachers Retirement Board issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions

The plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement

Retirement benefits for employees are calculated as 2% of the average annual salary times the years of credited service (maximum benefit is 75% of average annual salary during the 3 years of highest salary).

Early Retirement

Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

Disability Retirement

Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required for nonservice-related disability eligibility. Disability benefits are calculated as 2% of average annual salary times credited service to date of disability, but not less than 15% of average annual salary, nor more than 50% of average annual salary.

Contributions

Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are approved, amended and certified by the State Teachers Retirement Board and appropriated by the General Assembly.

Employer (School Districts)

School District employers are not required to make contributions to the plan.

The statutes require the State of Connecticut to contribute 100% of each school districts' required contributions, which are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

Employees

Effective July 1, 1992, each teacher is required to contribute 6% of salary for the pension benefit.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows, due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>129,130,140</u>
Total	<u>\$ 129,130,140</u>

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2015, the Town has no proportionate share of the net pension liability.

For the year ended June 30, 2015, the Town recognized pension expense and revenue of \$12,077,667 in Exhibit II for on-behalf amounts for the benefits provided by the State.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2014, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increase	3.75-7.00%, including inflation
Investment rate of return	8.50%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 Combined Mortality Table projected 19 years using scale AA, with a two-year setback for males and females for the period after service retirement and for dependent beneficiaries.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2005 - June 30, 2010.

Future cost-of-living increases for members who retire on or after September 1, 1992 are assumed to be an annual cost-of-living adjustment of 2%.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap U.S. equities	21.0%	7.3%
Developed non-U.S. equities	18.0%	7.5%
Emerging markets (Non-U.S.)	9.0%	8.6%
Core fixed income	7.0%	1.7%
Inflation linked bond fund	3.0%	1.3%
Emerging market bond	5.0%	4.8%
High yield bonds	5.0%	3.7%
Real estate	7.0%	5.9%
Private equity	11.0%	10.9%
Alternative investments	8.0%	0.7%
Liquidity fund	6.0%	0.0%
Total	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 8.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The Town's proportionate share of the net pension liability is \$0 and, therefore, the change in the discount rate would only impact the amount recorded by the State of Connecticut.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial statements available at www.ct.gov.

Other Information

Additional information is included in the required supplementary information section of the financial statements. A schedule of contributions is not presented as the Town has no obligation to contribute to the plan.

12. CONTINGENT LIABILITIES

Lawsuits

There are several personal injury, negligence and personnel related lawsuits pending against the Town. The outcome and eventual liability of the Town, if any, in these cases is not known at this time. Based upon consultation with legal counsel, the Town's management estimates that potential claims against the Town resulting from such litigation and not covered by insurance would not have a material adverse effect the financial condition of the Town.

Municipal Solid Waste Service Agreement

The Town has entered into a municipal solid waste (MSW) agreement, as amended (the Service Agreement), with the Connecticut Resources Recovery Authority (the Authority), pursuant to which it participates with twelve other Connecticut municipalities (the eighteen constituting the Contracting Municipalities) in the Greater Bridgeport Resources Recovery System (the System).

Under the Service Agreement, the Town is required to deliver, or cause to be delivered, to the System solid waste generated within its boundaries up to its minimum commitment of 19,945 tons per year and to pay a uniform per ton disposal service payment (the Service Payment). The current fee is \$63 per ton. The aggregate minimum commitment of the twelve Contracting Municipalities is 265,000 per ton.

Additionally, the Town anticipates spending another \$27 per ton of MSW for delivery costs to the Facility and the cost of operating and maintaining its transfer station.

If any Participating Municipality shall default in the payment of any amounts for which it is responsible and such default continues for more than 60 days, the other Participating Municipalities shall pay their share of the amounts unpaid by the nonpaying Participating Municipality and shall be entitled to full reimbursement upon the Authority collecting such delinquent amounts.

Trumbull is also part of an Inter-Community Agreement dated September 15, 1989 establishing a regional recycling program. The Southwest Connecticut Regional Recycling Operating Committee (SWEROC) was established to implement the regional recycling program to meet the State of Connecticut mandated program for recycling, per Sections 22a-241-22a-241i of the Connecticut General Statutes. Trumbull is one of seventeen "Contracting Communities" participating in the SWEROC recycling program. The Town is committed to supply recyclables annually consisting of: food and beverage containers made of glass, metal and certain plastics, and newspapers. Other defined residential recyclables are cardboard, waste oil, storage batteries and scrap metal. The Town has flow-control responsibilities for recyclables from the residential sector, and its role is to receive recyclables from residential sources and transfer it to a regional recycling processing facility located in Stratford, Connecticut. Nonresidential generators can deliver recyclables to independent processing facilities other than SWEROC but must report to the Town the types and amounts of recyclable materials delivered to non-SWEROC processing facilities. A municipal ordinance has been adopted by the Town to comply with the requirements of the State of Connecticut legislation.

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015**

13. PRIOR PERIOD ADJUSTMENT AND RESTATEMENT

The following restatements were recorded to the beginning of net position of the governmental activities as a result of implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* - an amendment of GASB Statement No. 27.

In addition, in the current year the Town reviewed one of the private purpose trust funds and determined it should be recorded as a special revenue fund; both government-wide net position and governmental fund balance for nonmajor governmental funds was restated by \$1,349,104.

Net position balance at June 30, 2014, as previously reported	\$ 82,166,704
Adjustments:	
Eliminate net pension obligation reported per GASB No. 27	55,177,634
Record starting net pension liability per GASB No. 68	(88,354,885)
Change in fund type - private purpose trust to special revenue	<u>1,349,104</u>
Net Position Balance at July 1, 2014, as Restated	<u><u>\$ 50,338,557</u></u>

14. SUBSEQUENT EVENTS

On September 4, 2015, the Town issued \$9,520,000 of Bond Anticipation Notes with an interest rate of 1.50% and a maturity date of September 1, 2016 and \$7,500,000 of General Obligation Bonds with a variable interest rate between 2.125% and 4.00% and a final maturity of September 1, 2035.

**Required Supplementary
Information**

**TOWN OF TRUMBULL, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Property Taxes:				
Current levy	\$ 144,073,847	\$ 144,073,847	\$ 143,591,831	\$ (482,016)
Interest and lien fees	610,000	610,000	853,146	243,146
PILOT - St. Joseph's Village	17,900	17,900	20,198	2,298
Total property taxes	<u>144,701,747</u>	<u>144,701,747</u>	<u>144,465,175</u>	<u>(236,572)</u>
Intergovernmental:				
Education equalization grant	3,310,992	3,310,992	3,362,433	51,441
School building grants	515,217	515,217	515,217	-
Education grants	608,000	608,000	838,619	230,619
Elderly tax	2,000	2,000		(2,000)
Homeowners tax relief	250,000	250,000	245,249	(4,751)
Military state and local	5,000	5,000	17,459	12,459
Nonpublic pupils	70,000	70,000	62,899	(7,101)
Nonpublic busing	21,420	21,420	18,415	(3,005)
State property reimbursement	96,783	96,783	115,469	18,686
Disability exemption	3,577	3,577	3,362	(215)
Veterans grant	35,000	35,000	32,937	(2,063)
Telephone access tax	95,000	95,000	102,734	7,734
Manufacturing - tax relief	255,492	255,492	178,045	(77,447)
Foxwoods casino fund	51,588	51,588	53,557	1,969
Other various grants			40,384	40,384
VOAG grant	343,000	343,000	539,445	196,445
Bingo			76	76
Transportation	66,771	66,771	60,949	(5,822)
Total intergovernmental	<u>5,729,840</u>	<u>5,729,840</u>	<u>6,187,249</u>	<u>457,409</u>
Licenses, Permits, Fees and Other:				
Town clerk fees	700,000	700,000	747,035	47,035
Planning and zoning	25,000	25,000	50,155	25,155
Police	50,000	50,000	66,269	16,269
Building	750,000	750,000	1,106,068	356,068
Tuition/rentals - BOE	1,250,000	1,250,000	1,154,454	(95,546)
Fire marshal	75,000	75,000	87,100	12,100
Disposal area	320,000	320,000	326,942	6,942
Counseling center	15,000	15,000	15,293	293
Emergency medical services	1,300,000	1,300,000	1,270,841	(29,159)
Town engineer	30,000	30,000	47,321	17,321
Miscellaneous revenue	89,260	89,260	127,817	38,557
Cell tower rental	192,000	192,000	164,285	(27,715)
Total licenses, permits, fees and other	<u>4,796,260</u>	<u>4,796,260</u>	<u>5,163,580</u>	<u>367,320</u>

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**TOWN OF TRUMBULL, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Investment income:				
Unrealized loss	\$	\$	\$ (90,683)	\$ (90,683)
Income from investments	300,000	300,000	312,112	12,112
Total investment income	<u>300,000</u>	<u>300,000</u>	<u>221,429</u>	<u>(78,571)</u>
Other financing sources:				
Transfer in	1,259,619	1,259,619	1,267,366	7,747
Total other financing sources	<u>1,259,619</u>	<u>1,259,619</u>	<u>1,267,366</u>	<u>7,747</u>
Total Revenues and Other Financing Sources	<u>\$ 156,787,466</u>	<u>\$ 156,787,466</u>	<u>\$ 157,304,799</u>	<u>\$ 517,333</u>

**TOWN OF TRUMBULL, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
General Government:				
Town council	\$ 86,642	\$ 86,642	\$ 84,905	\$ 1,737
Ethics commission	120	120		120
First selectman	295,223	295,223	276,904	18,319
Probate judge	10,421	10,421	10,421	-
Elections registrar	158,810	158,810	151,466	7,344
Finance director	554,424	562,668	550,527	12,141
Finance board	82,229	90,209	49,403	40,806
Assessor	442,634	561,000	560,819	181
Tax review	3,350	3,350	2,076	1,274
Tax collector	390,261	390,261	352,216	38,045
Purchasing	77,369	83,732	83,206	526
Treasurer	22,277	22,444	22,444	-
Town attorneys	319,020	319,020	312,374	6,646
Human resources	222,599	222,599	217,806	4,793
Town clerk	263,259	270,304	265,248	5,056
Planning and zoning	329,633	329,633	318,339	11,294
Economic development	120,223	120,223	115,027	5,196
Inland-wetlands commission	15,950	15,950	14,144	1,806
Conservation commission	1,279	1,279	1,078	201
Transit district	44,084	44,084	44,084	-
Town hall	1,525,426	1,304,669	1,291,724	12,945
Technology	645,705	645,705	560,534	85,171
Employee benefits	15,090,342	15,132,090	14,358,060	774,030
Clean energy	1,600	1,600		1,600
Trumbull nature center	6,330	6,330	4,528	1,802
Total general government	<u>20,709,210</u>	<u>20,678,366</u>	<u>19,647,333</u>	<u>1,031,033</u>
Public Safety:				
Police	8,263,883	8,528,171	8,486,744	41,427
Emergency medical service	1,293,907	1,284,156	1,244,434	39,722
Fire marshal	306,696	306,696	294,821	11,875
Fire hydrants - water	1,416,299	1,385,764	1,385,764	-
Building official	343,231	344,339	346,863	(2,524)
Dog warden	115,268	115,268	107,973	7,295
Emergency management	92,916	92,916	85,780	7,136
Total public safety	<u>11,832,200</u>	<u>12,057,310</u>	<u>11,952,379</u>	<u>104,931</u>

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**TOWN OF TRUMBULL, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Public Works:				
Public works director	\$ 179,042	\$ 179,042	\$ 177,183	\$ 1,859
Public works (highway)	2,388,870	2,631,530	2,571,847	59,683
Street lights	390,000	433,561	433,560	1
Fleet maintenance	1,205,423	1,245,358	1,242,015	3,343
Public works maintenance	1,006,232	988,067	985,897	2,170
Disposal area	2,043,655	2,043,655	2,018,971	24,684
Town engineer	546,865	558,384	554,683	3,701
Snow removal	519,950	858,670	858,199	471
Highway construction	150,000	150,000	146,128	3,872
Total public works	<u>8,430,037</u>	<u>9,088,267</u>	<u>8,988,483</u>	<u>99,784</u>
Public Health:				
Board of health	315,380	315,380	315,262	118
Vital statistics	1,000	1,000	831	169
Nursing - seniors	34,708	34,708	26,083	8,625
Non-public schools	323,185	323,185	313,204	9,981
Total public health	<u>674,273</u>	<u>674,273</u>	<u>655,380</u>	<u>18,893</u>
Social Services:				
Social services	116,966	116,966	109,947	7,019
Counseling center	226,570	232,510	231,425	1,085
Youth commission	58,250	58,250	54,424	3,826
Senior citizen commission	239,797	239,797	215,714	24,083
Total social services	<u>641,583</u>	<u>647,523</u>	<u>611,510</u>	<u>36,013</u>
Libraries	<u>1,594,886</u>	<u>1,594,886</u>	<u>1,572,725</u>	<u>22,161</u>
Recreation and Parks:				
Arts commission	29,378	29,780	29,391	389
Trumbull day commission	360	360		360
Public events	20,000	20,000	19,049	951
Recreation and parks	501,182	517,142	516,602	540
Parks	1,776,374	1,824,332	1,814,664	9,668
Tree warden	126,290	126,290	125,810	480
Total recreation and parks	<u>2,453,584</u>	<u>2,517,904</u>	<u>2,505,516</u>	<u>12,388</u>

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**TOWN OF TRUMBULL, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Education:				
Contractual services	\$ 165,000	\$ 182,175	\$ 182,174	\$ 1
Operational expenditures	94,993,531	94,993,531	94,972,877	20,654
Busing	908,000	908,000	896,137	11,863
Use of buildings	220,000	237,920	237,919	1
Business education initiative	81,399	81,399	78,347	3,052
School nurses	842,713	842,716	804,765	37,951
Total education	<u>97,210,643</u>	<u>97,245,741</u>	<u>97,172,219</u>	<u>73,522</u>
Debt Service:				
Principal - bonds and notes	9,186,405	9,206,293	9,206,293	-
Interest - bonds	4,054,645	3,999,659	3,846,841	152,818
Total debt service	<u>13,241,050</u>	<u>13,205,952</u>	<u>13,053,134</u>	<u>152,818</u>
Total Expenditures	<u>\$ 156,787,466</u>	<u>\$ 157,710,222</u>	<u>\$ 156,158,679</u>	<u>\$ 1,551,543</u>

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
TOWN PENSION PLAN
LAST FISCAL YEAR**

	<u>2015</u>
Total pension liability:	
Service cost	\$ 2,701,045
Interest	4,697,592
Differences between expected and actual experience	454,201
Changes of assumptions	(6,003,401)
Benefit payments, including refunds of member contributions	<u>(4,436,959)</u>
Net change in total pension liability	(2,587,522)
Total pension liability - beginning	<u>92,827,543</u>
Total pension liability - ending	<u>90,240,021</u>
Plan fiduciary net position:	
Contributions - employer	4,693,000
Contributions - member	957,865
Net investment income	760,124
Benefit payments, including refunds of member contributions	(4,436,959)
Administrative expense	<u>(65,602)</u>
Net change in plan fiduciary net position	1,908,428
Plan fiduciary net position - beginning	<u>26,570,765</u>
Plan fiduciary net position - ending	<u>28,479,193</u>
Town's Net Pension Liability - Ending	<u>\$ 61,760,828</u>
Plan fiduciary net position as a percentage of the total pension liability	31.55%
Covered-employee payroll	\$ 18,823,000
Town's net pension liability as a percentage of covered-employee payroll	328.17%

TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION PLAN
LAST FISCAL YEAR

	<u>2015</u>
Total pension liability:	
Service cost	\$ 1,244,273
Interest	5,121,135
Differences between expected and actual experience	(225,852)
Changes of assumptions	(2,137,428)
Benefit payments, including refunds of member contributions	<u>(2,317,222)</u>
Net change in total pension liability	1,684,906
Total pension liability - beginning	<u>71,070,033</u>
Total pension liability - ending	<u>72,754,939</u>
Plan fiduciary net position:	
Contributions - employer	2,050,000
Contributions - member	365,070
Net investment income	1,784,182
Benefit payments, including refunds of member contributions	(2,317,222)
Administrative expense	<u>(145,611)</u>
Net change in plan fiduciary net position	1,736,419
Plan fiduciary net position - beginning	<u>48,981,726</u>
Plan fiduciary net position - ending	<u>50,718,145</u>
Town's Net Pension Liability - Ending	\$ <u><u>22,036,794</u></u>
Plan fiduciary net position as a percentage of the total pension liability	69.71%
Covered-employee payroll	\$ 5,995,000
Town's net pension liability as a percentage of covered-employee payroll	367.59%

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
TOWN PENSION PLAN
LAST TEN FISCAL YEARS**

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Actuarially determined contribution	\$ 2,908,000	\$ 3,113,000	\$ 3,425,000	\$ 3,911,000	\$ 4,035,000	\$ 4,472,000	\$ 4,438,000	\$ 4,576,000	\$ 4,325,000	\$ 4,144,000
Contributions in relation to the actuarially determined contribution	<u>1,325,000</u>	<u>1,425,000</u>	<u>1,625,000</u>	<u>1,825,000</u>	<u>2,025,000</u>	<u>2,325,000</u>	<u>3,000,000</u>	<u>3,700,000</u>	<u>4,576,000</u>	<u>4,693,000</u>
Contribution Deficiency (Excess)	\$ <u>1,583,000</u>	\$ <u>1,688,000</u>	\$ <u>1,800,000</u>	\$ <u>2,086,000</u>	\$ <u>2,010,000</u>	\$ <u>2,147,000</u>	\$ <u>1,438,000</u>	\$ <u>876,000</u>	\$ <u>(251,000)</u>	\$ <u>(549,000)</u>
Covered-employee payroll	\$ 15,307,000	\$ 15,307,000	\$ 17,476,000	\$ 17,476,000	\$ 18,308,000	\$ 18,308,000	\$ 18,559,000	\$ 18,559,000	\$ 16,964,000	\$ 18,823,000
Contributions as a percentage of covered-employee payroll	8.66%	9.31%	9.30%	10.44%	11.06%	12.70%	16.16%	19.94%	26.97%	24.93%

Notes to Schedule

Valuation date: July 1, 2014

Measurement date: June 30, 2015

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry age normal

Amortization method Level dollar

Remaining amortization period 25 year open period

Asset valuation method Market value

Inflation 4.50%

Salary increases 3.5%, per annum, compounded annually

Investment rate of return 7.5%, per annum, compounded annually

Retirement age Employees can retire on or after age 62 if they have at least 10 years of service, or after age 60 if age plus years of service equals at least 85.

Mortality UP-1994 Mortality Table, with current and future mortality improvement estimated by projecting improvement to 2014 using Scale AA

Changes to the Plan Provisions Since Prior Year Discount rate increased from 5.01% per annum to 5.64% per annum

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION PLAN
LAST TEN FISCAL YEARS**

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Actuarially determined contribution	\$ 2,117,040	\$ 1,008,000	\$ 2,091,150	\$ 2,369,000	\$ 2,438,000	\$ 3,474,000	\$ 3,393,000	\$ 3,088,000	\$ 3,226,000	\$ 2,907,000
Contributions in relation to the actuarially determined contribution	900,000	908,375	1,050,000	1,250,000	1,250,000	1,350,000	1,450,000	1,600,000	1,700,000	2,050,000
Contribution Deficiency (Excess)	\$ <u>1,217,040</u>	\$ <u>99,625</u>	\$ <u>1,041,150</u>	\$ <u>1,119,000</u>	\$ <u>1,188,000</u>	\$ <u>2,124,000</u>	\$ <u>1,943,000</u>	\$ <u>1,488,000</u>	\$ <u>1,526,000</u>	\$ <u>857,000</u>
Covered-employee payroll	\$ 4,290,000	\$ 4,290,000	\$ 5,176,000	\$ 5,176,000	\$ 5,542,000	\$ 5,542,000	\$ 5,358,000	\$ 5,358,000	\$ 5,995,000	\$ 5,995,000
Contributions as a percentage of covered-employee payroll	20.98%	21.17%	20.29%	24.15%	22.56%	24.36%	27.06%	29.86%	28.36%	34.20%

Notes to Schedule

Valuation date: July 1, 2014

Measurement date: June 30, 2015

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry age normal

Amortization method Level dollar

Remaining amortization period 15 year open period

Asset valuation method Market value

Inflation 4.50%

Salary increases 4.5%, per annum, compounded annually

Investment rate of return 8.0%, per annum, compounded annually

Retirement age Employees can retire on or after age 62 if they have at least 10 years of service, or after age 60 if age plus years of service equals at least 85.

Mortality UP-1994 Mortality Table, with current and future mortality improvement estimated by projecting improvement to 2014 using Scale AA

Changes to the Plan Provisions Since Prior Year Discount rate increased from 7.22% per annum to 7.44% per annum

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
LAST FISCAL YEAR**

2015

Town Pension Plan

Annual money-weighted rate of return, net of investment expense

2.78%

Police Pension Plan

Annual money-weighted rate of return, net of investment expense

3.63%

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - TEACHERS RETIREMENT PLAN
LAST FISCAL YEAR**

	<u>2015</u>
Town's proportion of the net pension liability	0.00%
Town's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>129,130,140</u>
Total	<u>\$ 129,130,140</u>
Town's covered-employee payroll	\$ 50,065,869
Town's proportionate share of the net pension liability as a percentage of its covered-employee payroll	61.51%
Plan fiduciary net position as a percentage of the total pension liability	0.00%

Notes to Schedule

Changes in benefit terms	None
Changes of assumptions	During 2011, rates of withdrawal, retirement and assumed rates of salary increases were adjusted to reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the System for the five-year period ended June 30, 2010.
Actuarial cost method	Entry age
Amortization method	Level percent of salary, closed
Remaining amortization period	22.4 years
Asset valuation method	4-year smoothed market

Combining and Individual Fund Statements and Schedules

General Fund

GENERAL FUND

The General Fund is the principal fund of the Town and is used to account for all activities of the Town not included in other specific funds. The General Fund accounts for the normal recurring activities of the Town such as the police department, fire department, parks and recreation, public works and the Board of Education. These activities are funded primarily by property taxes levied on individuals and local businesses.

**TOWN OF TRUMBULL, CONNECTICUT
GENERAL FUND
COMBINING BALANCE SHEET
JUNE 30, 2015**

	<u>General</u>	<u>Special Revenue BOE Programs</u>	<u>Trumbull Day Fund</u>	<u>Interfund Elimination</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	\$ 36,867,732	\$ 711,949	\$	\$	\$ 37,579,681
Investments	14,230,904				14,230,904
Receivables, net of allowance for collections	6,680,945	114,874			6,795,819
Interfund loans	355,590				355,590
Other assets		9,682			9,682
Due from other funds	8,289,823		26,895	(26,895)	8,289,823
Advances to other funds	1,641,853				1,641,853
Total Assets	<u>\$ 68,066,847</u>	<u>\$ 836,505</u>	<u>\$ 26,895</u>	<u>\$ (26,895)</u>	<u>\$ 68,903,352</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued liabilities	\$ 8,609,175	\$ 53,993	\$ 1,100	\$	\$ 8,664,268
Due to other funds	28,097,010	97,612		(26,895)	28,167,727
Unearned revenue	98,648				98,648
Total liabilities	<u>36,804,833</u>	<u>151,605</u>	<u>1,100</u>	<u>(26,895)</u>	<u>36,930,643</u>
Deferred Inflows of Resources:					
Unavailable revenue - property taxes	4,883,125				4,883,125
Unavailable revenue - school construction receivables	964,194				964,194
Advance property tax collections	5,635,725				5,635,725
Advance summer school collections		235,231			235,231
Total deferred inflows of resources	<u>11,483,044</u>	<u>235,231</u>	<u>-</u>	<u>-</u>	<u>11,718,275</u>
Fund Balances:					
Reserved for:					
Nonspendable	1,641,853				1,641,853
Committed	1,141,814	449,669	25,795		1,617,278
Assigned	374,390				374,390
Unassigned	16,620,913				16,620,913
Total fund balances	<u>19,778,970</u>	<u>449,669</u>	<u>25,795</u>	<u>-</u>	<u>20,254,434</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 68,066,847</u>	<u>\$ 836,505</u>	<u>\$ 26,895</u>	<u>\$ (26,895)</u>	<u>\$ 68,903,352</u>

**TOWN OF TRUMBULL, CONNECTICUT
GENERAL FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
JUNE 30, 2015**

	<u>General</u>	<u>Special Revenue BOE Programs</u>	<u>Trumbull Day Fund</u>	<u>Total</u>
Revenues:				
Property taxes, interest and lien fees	\$ 144,465,175	\$	\$	\$ 144,465,175
Federal and state government	18,264,916	309,759		18,574,675
Charges for services	5,377,308	1,832,357		7,209,665
Investment income	221,429			221,429
Total revenues	<u>168,328,828</u>	<u>2,142,116</u>	<u>-</u>	<u>170,470,944</u>
Expenditures:				
Current:				
General government	19,981,351			19,981,351
Public safety	11,932,135			11,932,135
Public works	9,050,348			9,050,348
Public health	655,588			655,588
Libraries	1,563,877			1,563,877
Social services	610,775			610,775
Parks and recreation	2,459,321		20	2,459,341
Education	109,138,667	2,052,453		111,191,120
Debt service:				
Principal retirement	9,206,293			9,206,293
Interest and other charges	3,846,841			3,846,841
Total expenditures	<u>168,445,196</u>	<u>2,052,453</u>	<u>20</u>	<u>170,497,669</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(116,368)</u>	<u>89,663</u>	<u>(20)</u>	<u>(26,725)</u>
Other Financing Sources (Uses):				
Refunding bond proceeds	545,000			545,000
Premium on refunding bonds	69,404			69,404
Payment to refunded bond escrow agent	(607,885)			(607,885)
Premium on bonds	220,510			220,510
Transfers in	1,267,366			1,267,366
Total other financing sources	<u>1,494,395</u>	<u>-</u>	<u>-</u>	<u>1,494,395</u>
Net Change in Fund Balances	1,378,027	89,663	(20)	1,467,670
Fund Balances at Beginning of Year	<u>18,400,943</u>	<u>360,006</u>	<u>25,815</u>	<u>18,786,764</u>
Fund Balances at End of Year	<u>\$ 19,778,970</u>	<u>\$ 449,669</u>	<u>\$ 25,795</u>	<u>\$ 20,254,434</u>

**TOWN OF TRUMBULL, CONNECTICUT
GENERAL FUND
REPORT OF TAX COLLECTOR
FOR THE YEAR ENDED JUNE 30, 2015**

Grand List	Uncollected Taxes	Current Levy	Lawful Corrections		Transfers To Suspense	Adjusted Taxes Collectible	Collections				Uncollected Taxes 6/30/2015
	July 1, 2014		Additions	Deductions			Taxes	Interest	Lien Fees	Total	
2013	\$	\$ 144,460,059	\$ 281,059	\$ 1,463,138	\$	\$ 143,277,980	\$ 141,672,994	\$ 271,004	\$ 17,951	\$ 141,961,949	\$ 1,604,986
2012	2,478,767		699,341	1,263,828		1,914,280	1,306,885	222,806	7,638	1,537,329	607,395
2011	1,494,942		603,322	1,222,509	188,570	687,185	557,255	166,918	2,207	726,380	129,930
2010	213,249		5,615			218,864	133,571	53,141	840	187,552	85,293
2009	107,940		13,112	74		120,978	56,782	26,771	384	83,937	64,196
2008	66,545		12,739	72		79,212	31,200	17,501	192	48,893	48,012
2007	57,410		31,304			88,714	40,932	8,763	144	49,839	47,782
2006	30,645		2,928			33,573	2,957	196	24	3,177	30,616
2005	24,845		4,348			29,193	4,402	84	36	4,522	24,791
2004	10,336		6,053			16,389	6,053			6,053	10,336
2003	11,667		8,079			19,746	8,079			8,079	11,667
2002	81,647		20,033			101,680	19,826			19,826	81,854
2001	8,010		13,970			21,980	13,970			13,970	8,010
2000	11,147		58,257			69,404	58,257			58,257	11,147
1999	12,354		16,439			28,793	28,793			28,793	-
1998	11,568					11,568				-	11,568
Total	\$ 4,621,072	\$ 144,460,059	\$ 1,776,599	\$ 3,949,621	\$ 188,570	\$ 146,719,539	\$ 143,941,956	\$ 767,184	\$ 29,416	\$ 144,738,556	\$ 2,777,583

**Major
Proprietary Funds**

WATER POLLUTION CONTROL AUTHORITY

The Water Pollution Control Authority Fund accounts for the accounts for the maintenance construction and operations of the sewage system for the Town in conjunction with the Department of Public Works. This fund is primarily funded by assessment fees charged to the residents receiving the service.

TOWN OF TRUMBULL, CONNECTICUT
COMBINING STATEMENT OF NET POSITION BY PROJECT - WPCA FUND
JUNE 30, 2015

	<u>WPCA Operations</u>	<u>WPCA Construction</u>	<u>Total WPCA</u>
Assets:			
Current assets:			
Receivables, net	\$ 813,394	\$	\$ 813,394
Assessment receivable		38,967,299	38,967,299
Due from other funds	6,612,662	5,601,430	12,214,092
Other asset		5,582	5,582
Total current assets	<u>7,426,056</u>	<u>44,574,311</u>	<u>52,000,367</u>
Noncurrent assets:			
Capital assets, net	<u>32,681</u>	<u>92,050,389</u>	<u>92,083,070</u>
Total assets	<u>7,458,737</u>	<u>136,624,700</u>	<u>144,083,437</u>
Deferred Outflows of Resources:			
Deferred charge on refunding		<u>796,822</u>	<u>796,822</u>
Liabilities:			
Current liabilities:			
Accounts and other payables	54,791	4,138	58,929
Accrued liabilities	4,942		4,942
Bonds payable		3,830,910	3,830,910
Compensation absences	5,414		5,414
Total current liabilities	<u>65,147</u>	<u>3,835,048</u>	<u>3,900,195</u>
Noncurrent liabilities:			
Bonds payable, net		59,214,895	59,214,895
Compensated absences	25,849		25,849
Total noncurrent liabilities	<u>25,849</u>	<u>59,214,895</u>	<u>59,240,744</u>
Total liabilities	<u>90,996</u>	<u>63,049,943</u>	<u>63,140,939</u>
Net Position:			
Net investment in capital assets	32,681	29,834,087	29,866,768
Unrestricted	<u>7,335,060</u>	<u>44,537,492</u>	<u>51,872,552</u>
Total Net Position	<u>\$ 7,367,741</u>	<u>\$ 74,371,579</u>	<u>\$ 81,739,320</u>

**TOWN OF TRUMBULL, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
 IN FUND NET POSITION BY PROJECT - WPCA FUND
 FOR THE YEAR ENDED JUNE 30, 2015**

	<u>WPCA Operations</u>	<u>WPCA Construction</u>	<u>Total WPCA</u>
Operating Revenues:			
Charges for services	\$ 7,953,121	\$ _____	\$ 7,953,121
Operating Expenses:			
Operations and maintenance	6,885,735		6,885,735
Depreciation	2,226	1,762,675	1,764,901
Total operating expenses	<u>6,887,961</u>	<u>1,762,675</u>	<u>8,650,636</u>
Operating Income (Loss)	<u>1,065,160</u>	<u>(1,762,675)</u>	<u>(697,515)</u>
Nonoperating Revenue (Expenses):			
Interest income		1,673,777	1,673,777
Interest expense		<u>(2,077,322)</u>	<u>(2,077,322)</u>
Net nonoperating expenses	<u>-</u>	<u>(403,545)</u>	<u>(403,545)</u>
Income Before Capital Contributions and Transfers	<u>1,065,160</u>	<u>(2,166,220)</u>	<u>(1,101,060)</u>
Capital Contributions:			
Capital contributions		2,202,812	2,202,812
Special assessments and other	45,082		45,082
Total capital contributions	<u>45,082</u>	<u>2,202,812</u>	<u>2,247,894</u>
Income Before Transfers	1,110,242	36,592	1,146,834
Transfers Out	<u>(448,371)</u>	_____	<u>(448,371)</u>
Change in Net Position	661,871	36,592	698,463
Net Position at Beginning of Year	<u>6,705,870</u>	<u>74,334,987</u>	<u>81,040,857</u>
Net Position at End of Year	<u>\$ 7,367,741</u>	<u>\$ 74,371,579</u>	<u>\$ 81,739,320</u>

**Nonmajor
Governmental Funds**

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated or legally restricted to expenditures for specific purposes. The nature and purpose of each Special Revenue Fund is as follows:

Fund	Funding Source	Function
Homeland Securities Act	State and Federal grant	To account for several homeland security related projects.
Dog Fund	User fees	To account for collection and use of State mandated fees and to account for activity related to outside contributions for animal control activities.
Youth and Children Services	State grants	To account for the Youth Service Bureau funding received from the State of Connecticut to enhance comprehensive service delivery to local youths through the Town's Counseling Center.
Trumbull Library	Investment earnings and contributions	To account for the activities of the private trust and State funding to the library.
Town Clerk Historical Preservation	State and Federal grants, charges for services	To account for activity related to grant projects including conversion to electronic archival of permanent records and maps.
Millington League Settlement	Bonded settlement	To account for and report on activity related to the restricted purpose of an insurance settlement.
Education Grants and Other Programs	State grant and Federal grants	To account for and report resources obtained from grant revenue sources that are legally restricted, committed or assigned to expenditures for specified purposes.
Police Grants	State grant	To account for activity related to grant programs such as bullet proof vests and traffic control.
Police Special Duty	Charges for services	To account for collections and related activity of special duty police detail.
School Lunch	State grant and Federal grants, charges for services	To account for activity related to the school nutrition program which provides cafeteria services to students.
Social Services	State grant	To account for activity related to grant program.
Recreation	User fees	To account for program activities funded by recreation, youth, golf, and arts user fees.
Public Safety	User fees and donations	To account for Police and EMS related activities.
Public Works and Parks	User fees and donations	To account for Public Works and Parks related activities.
Senior Services	User fees and donations	To account for Senior Center activities.
Other Special Trust	User fees	To account for and report resources obtained from specific revenue sources that are restricted, committed or assigned to expenditures for specified purposes.

Debt Service Fund

Debt Service Fund is used to account for and report governmental resources obtained and restricted, committed or assigned to pay interest and principal on general long-term debt for capital installment purchases.

Capital Projects Funds

The Capital Projects Fund is used to account for the financial resources for the acquisition or construction of major capital facilities, other than those financed by proprietary funds and trust funds.

Fund	Funding Source	Function
Police Funds	State and Federal grants	To account for activity related to various grant funded programs.
Public Works Capital Projects	State and Federal grants	To account for activity related to various grant funded capital projects.
Small Cities	State and Federal grant	To account for U.S. Department of Housing & Urban Development pass-thru funding for Small Cities Grant program.
THS Renovations	State grant and Town bonding	To account for expenditures related to the Trumbull High School capital improvements.
Land Acquisition	Town bonding	To account for authorized land acquisitions.
Police Station Improvements	Town bonding	To account for authorized Police station capital improvements
LOCIP	State grant	To account for State Local Capital Improvement Program funding for authorized projects.
Park Improvements	Town bonding	To account for various Park building improvements
Resurfacing of Town Roads	Town bonding	To account for authorized Town roadways paving projects.
Reserve for Capital and Nonrecurring Expenditures	Operations	Reserve from operations for one time or emergency capital expenditures.
Resurfacing of Tennis Courts	Town bonding	To account for authorized capital improvements.
Pre-Kindergarten School	Town bonding and State grant	To account for authorized school construction.
Daniels Farm Road Bridge	Town bonding	To account for authorized capital improvement.
BOE Emergency Projects	Town bonding	To account for authorized BOE capital projects.
Town wide Park Improvements	Town bonding	To account for authorized Park improvements.
Tax Assessor CAMA System	Town bonding	To account for authorized installation of computerized appraisal system.
Technology Town & BOE	Town bonding	To account for authorized technology upgrades.
Paving	State grant	To account for State Road Aid funding.
Rails to Trails	State and Federal grant	To account for various grant funds for the Rails to Trails capital improvement project.
New Elementary School	Town bonding and State grant	To account for authorized construction of Frenchtown School.
BOE Capital Projects	Town bonding	To account for authorized BOE capital projects.
BOE 2 nd Year Phase I Technology	Town bonding	To account for authorized BOE capital projects.
BOE Phase II Technology	Town bonding	To account for authorized BOE capital projects.
BOE 2 nd Year Phase II Technology	Town bonding	To account for authorized BOE capital projects.

Permanent Funds

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used.

Fund	Funding Source	Function
BOE Scholarships	Private Donation	To account for donations for scholarships
Cemetery Fund	Private Donation	To account for maintenance of town cemeteries.

**TOWN OF TRUMBULL, CONNECTICUT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Special Revenue Funds						
	Homeland Securities Act	Dog Fund	Youth and Children Services	Trumbull Library	Town Clerk Historical Preservation	Millington League Settlement	Education Grants and Other Programs
ASSETS							
Cash and cash equivalents	\$	\$	\$	\$ 2,547	\$	\$	\$
Accounts receivable		670					88,005
Due from other funds	1,688	133,346	7,004		94,259		83,025
Inventory							
Total Assets	\$ 1,688	\$ 134,016	\$ 7,004	\$ 2,547	\$ 94,259	\$ -	\$ 171,030
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and other payable	\$	\$	\$ 970	\$	\$ 30,836	\$ 75,853	\$ 79,351
Due to other funds							
Advances to other funds							
Unearned revenue							91,679
Total liabilities	-	-	970	-	30,836	75,853	171,030
Deferred Inflows of Resources:							
Advance lunch sales							
Fund Balances:							
Nonspendable							
Restricted	1,688	670					
Committed		133,346	6,034	2,547	63,423		
Unassigned						(75,853)	
Total fund balances	1,688	134,016	6,034	2,547	63,423	(75,853)	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,688	\$ 134,016	\$ 7,004	\$ 2,547	\$ 94,259	\$ -	\$ 171,030

(Continued on next page)

**TOWN OF TRUMBULL, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Special Revenue Funds						
	Police Grants	Police Special Duty	School Lunch	Social Services	Recreation	Public Safety	Public Works and Parks
ASSETS							
Cash and cash equivalents	\$	\$	\$ 715,733	\$	\$ 112,837	\$	\$
Accounts receivable		499,575	104,100		851	5,075	3,746
Due from other funds	865	632,875		2,103	258,243	212,893	355,548
Inventory			32,029				
Total Assets	\$ 865	\$ 1,132,450	\$ 851,862	\$ 2,103	\$ 371,931	\$ 217,968	\$ 359,294
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and other payable	\$	\$	\$	\$	\$ 2,260	\$ 4,630	\$ 9,069
Due to other funds			151,719				
Advances to other funds							
Unearned revenue							
Total liabilities	-	-	151,719	-	2,260	4,630	9,069
Deferred Inflows of Resources:							
Advance lunch sales			66,424				
Fund Balances:							
Nonspendable			32,029				
Restricted	865			2,103			
Committed		1,132,450	601,690		369,671	213,338	350,225
Unassigned							
Total fund balances	865	1,132,450	633,719	2,103	369,671	213,338	350,225
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 865	\$ 1,132,450	\$ 851,862	\$ 2,103	\$ 371,931	\$ 217,968	\$ 359,294

(Continued on next page)

**TOWN OF TRUMBULL, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Special Revenue			Capital Projects Funds			
	Senior Services	Other Trust	Debt Service Fund	Police Funds	Public Works Capital Projects	Small Cities	THS Renovations
ASSETS							
Cash and cash equivalents	\$	\$	\$	\$	\$	\$ 39	\$
Accounts receivable		776			528,722		
Due from other funds	151,504	393,340	709,353	8,962		10,576	1,177,573
Inventory							
Total Assets	\$ 151,504	\$ 394,116	\$ 709,353	\$ 8,962	\$ 528,722	\$ 10,615	\$ 1,177,573
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and other payable	\$	\$ 7,666	\$	\$	\$ 39,809	\$	\$
Due to other funds					644,253		
Advances to other funds							
Unearned revenue							
Total liabilities	-	7,666	-	-	684,062	-	-
Deferred Inflows of Resources:							
Advance lunch sales							
Fund Balances:							
Nonspendable							
Restricted							
Committed	151,504	386,450	709,353	8,962		10,615	1,177,573
Unassigned					(155,340)		
Total fund balances	151,504	386,450	709,353	8,962	(155,340)	10,615	1,177,573
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 151,504	\$ 394,116	\$ 709,353	\$ 8,962	\$ 528,722	\$ 10,615	\$ 1,177,573

(Continued on next page)

**TOWN OF TRUMBULL, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Capital Projects Funds						
	<u>Land Acquisition</u>	<u>Police Station Improvements</u>	<u>LOCIP</u>	<u>Park Improvements</u>	<u>Resurfacing of Town Roads</u>	<u>Reserve for Capital and Nonrecurring Expenditures</u>	<u>Resurfacing of Tennis Courts</u>
ASSETS							
Cash and cash equivalents	\$	\$	\$	\$	\$	\$	\$
Accounts receivable			468,345				
Due from other funds		37,781		33,436	14,422	83,807	
Inventory							
Total Assets	\$ -	\$ 37,781	\$ 468,345	\$ 33,436	\$ 14,422	\$ 83,807	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts and other payable	\$	\$	\$ 3,500	\$ 2,578	\$	\$	\$
Due to other funds			702,676				4,670
Advances to other funds	1,641,853						
Unearned revenue							
Total liabilities	1,641,853	-	706,176	2,578	-	-	4,670
Deferred Inflows of Resources:							
Advance lunch sales							
Fund Balances:							
Nonspendable							
Restricted							
Committed		37,781		30,858	14,422	83,807	
Unassigned	(1,641,853)		(237,831)				(4,670)
Total fund balances	(1,641,853)	37,781	(237,831)	30,858	14,422	83,807	(4,670)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 37,781	\$ 468,345	\$ 33,436	\$ 14,422	\$ 83,807	\$ -

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**TOWN OF TRUMBULL, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Capital Projects Funds							
	Pre- Kindergarten School	Daniels Farm Road Bridge	BOE Emergency Projects	Townwide Park Improvements	Tax Assessor CAMA System	Technology Town & BOE	Paving	Rails to Trails
ASSETS								
Cash and cash equivalents	\$	\$	\$	\$	\$	\$	\$	\$
Accounts receivable								
Due from other funds	245,738		36,720	330	19,863	73,796	333,837	
Inventory								
Total Assets	\$ 245,738	\$ -	\$ 36,720	\$ 330	\$ 19,863	\$ 73,796	\$ 333,837	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Accounts and other payable	\$	\$	\$	\$	\$	\$	10,378	\$
Due to other funds		17,571						211,951
Advances to other funds								
Unearned revenue								
Total liabilities	-	17,571	-	-	-	-	10,378	211,951
Deferred Inflows of Resources:								
Advance lunch sales								
Fund Balances:								
Nonspendable								
Restricted								
Committed	245,738		36,720	330	19,863	73,796	323,459	
Unassigned		(17,571)						(211,951)
Total fund balances	245,738	(17,571)	36,720	330	19,863	73,796	323,459	(211,951)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 245,738	\$ -	\$ 36,720	\$ 330	\$ 19,863	\$ 73,796	\$ 333,837	\$ -

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**TOWN OF TRUMBULL, CONNECTICUT
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Capital Projects Funds					Permanent Funds		Total Nonmajor Governmental Funds
	New Elementary School	BOE Capital Projects	BOE 2nd Year Phase I Technology	BOE Phase II Technology	BOE 2nd Year Phase II Technology	BOE Scholarships	Cemetery Fund	
ASSETS								
Cash and cash equivalents	\$	\$	\$	\$	\$	\$	\$	\$
Accounts receivable		117,804				160,105	25,949	1,017,210
Due from other funds			23,772	14,843	170		1,457	5,153,129
Inventory								32,029
Total Assets	\$ -	\$ 117,804	\$ 23,772	\$ 14,843	\$ 170	\$ 260,061	\$ 27,406	\$ 8,119,993
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Accounts and other payable	\$	\$ 52,414	\$	\$	\$	\$	\$	\$ 243,461
Due to other funds	425,928	4,449,301						6,683,922
Advances to other funds								1,641,853
Unearned revenue						99,956		191,635
Total liabilities	425,928	4,501,715	-	-	-	99,956	-	8,760,871
Deferred Inflows of Resources:								
Advance lunch sales								66,424
Fund Balances:								
Nonspendable						160,105	27,406	219,540
Restricted								5,326
Committed			23,772	14,843	170			6,222,740
Unassigned	(425,928)	(4,383,911)						(7,154,908)
Total fund balances	(425,928)	(4,383,911)	23,772	14,843	170	160,105	27,406	(707,302)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ -	\$ 117,804	\$ 23,772	\$ 14,843	\$ 170	\$ 260,061	\$ 27,406	\$ 8,119,993

**TOWN OF TRUMBULL, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015**

	Special Revenue Funds						
	Homeland Securities Act	Dog Fund	Youth and Children Services	Trumbull Library	Town Clerk Historical Preservation	Millington League Settlement	Education Grants and Other Programs
Revenue:							
Intergovernmental revenue	\$	\$	\$ 33,083	\$	\$ 163,831	\$	\$ 2,077,423
Investment income							
Charges for goods and services		26,860			78,619		
Other							
Total revenues	<u>-</u>	<u>26,860</u>	<u>33,083</u>	<u>-</u>	<u>242,450</u>	<u>-</u>	<u>2,077,423</u>
Expenditures:							
Current:							
General government					263,345		
Public safety		18,777					
Public works							
Public health			33,083				
Parks and recreation							
Education							2,077,423
Other							
Capital outlay							
Total expenditures	<u>-</u>	<u>18,777</u>	<u>33,083</u>	<u>-</u>	<u>263,345</u>	<u>-</u>	<u>2,077,423</u>
Excess (Deficiency) of Revenues over Expenditures	-	8,083	-	-	(20,895)	-	-
Other Financing Sources:							
Transfers out							
Net Change in Fund Balances	-	8,083	-	-	(20,895)	-	-
Fund Balances at Beginning of Year, as Restated	<u>1,688</u>	<u>125,933</u>	<u>6,034</u>	<u>2,547</u>	<u>84,318</u>	<u>(75,853)</u>	
Fund Balances at End of Year	<u>\$ 1,688</u>	<u>\$ 134,016</u>	<u>\$ 6,034</u>	<u>\$ 2,547</u>	<u>\$ 63,423</u>	<u>\$ (75,853)</u>	<u>\$ -</u>

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**TOWN OF TRUMBULL, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015**

	Special Revenue Funds						
	<u>Police Grants</u>	<u>Police Special Duty</u>	<u>School Lunch</u>	<u>Social Services</u>	<u>Recreation</u>	<u>Public Safety</u>	<u>Public Works and Parks</u>
Revenue:							
Intergovernmental revenue	\$	\$	\$ 492,110	\$	\$	\$ 203,867	\$
Investment income					170		
Charges for goods and services		1,325,223	2,025,407		364,283		77,753
Other						32,549	
Total revenues	<u>-</u>	<u>1,325,223</u>	<u>2,517,517</u>	<u>-</u>	<u>364,453</u>	<u>236,416</u>	<u>77,753</u>
Expenditures:							
Current:							
General government							
Public safety		1,096,694				111,940	
Public works							12,187
Public health							
Parks and recreation					334,272		
Education			2,408,309				
Other							
Capital outlay							
Total expenditures	<u>-</u>	<u>1,096,694</u>	<u>2,408,309</u>	<u>-</u>	<u>334,272</u>	<u>111,940</u>	<u>12,187</u>
Excess (Deficiency) of Revenues over Expenditures	-	228,529	109,208	-	30,181	124,476	65,566
Other Financing Sources:							
Transfers out		(600,000)					
Net Change in Fund Balances	-	(371,471)	109,208	-	30,181	124,476	65,566
Fund Balances at Beginning of Year, as Restated	<u>865</u>	<u>1,503,921</u>	<u>524,511</u>	<u>2,103</u>	<u>339,490</u>	<u>88,862</u>	<u>284,659</u>
Fund Balances at End of Year	<u>\$ 865</u>	<u>\$ 1,132,450</u>	<u>\$ 633,719</u>	<u>\$ 2,103</u>	<u>\$ 369,671</u>	<u>\$ 213,338</u>	<u>\$ 350,225</u>

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**TOWN OF TRUMBULL, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015**

	Special Revenue			Capital Projects Funds			
	Senior Services	Other Trust	Debt Service Fund	Police Funds	Public Works Capital Projects	Small Cities	THS Renovations
Revenue:							
Intergovernmental revenue	\$	\$	\$	\$ 127,236	\$ 1,802,920	\$	\$
Investment income							
Charges for goods and services	11,973	83,518					
Other				8,000			
Total revenues	<u>11,973</u>	<u>83,518</u>	<u>-</u>	<u>135,236</u>	<u>1,802,920</u>	<u>-</u>	<u>-</u>
Expenditures:							
Current:							
General government	11,075						
Public safety							
Public works							
Public health							
Parks and recreation							
Education							
Other		111,540					
Capital outlay		71,015		126,237	1,991,221		
Total expenditures	<u>11,075</u>	<u>182,555</u>	<u>-</u>	<u>126,237</u>	<u>1,991,221</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	898	(99,037)	-	8,999	(188,301)	-	-
Other Financing Sources:							
Transfers out							
Net Change in Fund Balances	898	(99,037)	-	8,999	(188,301)	-	-
Fund Balances at Beginning of Year, as Restated	<u>150,606</u>	<u>485,487</u>	<u>709,353</u>	<u>(37)</u>	<u>32,961</u>	<u>10,615</u>	<u>1,177,573</u>
Fund Balances at End of Year	<u>\$ 151,504</u>	<u>\$ 386,450</u>	<u>\$ 709,353</u>	<u>\$ 8,962</u>	<u>\$ (155,340)</u>	<u>\$ 10,615</u>	<u>\$ 1,177,573</u>

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TOWN OF TRUMBULL, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015

	Capital Projects Funds						
	Land Acquisition	Police Station Improvements	LOCIP	Park Improvements	Resurfacing of Town Roads	Reserve for Capital and Nonrecurring Expenditures	Resurfacing of Tennis Courts
Revenue:							
Intergovernmental revenue	\$	\$	\$ 329,717	\$	\$	\$	\$
Investment income							
Charges for goods and services	13,203						
Other							
Total revenues	<u>13,203</u>	<u>-</u>	<u>329,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:							
Current:							
General government							
Public safety							
Public works							
Public health							
Parks and recreation							
Education							
Other							
Capital outlay			329,716	19,228			
Total expenditures	<u>-</u>	<u>-</u>	<u>329,716</u>	<u>19,228</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	13,203	-	1	(19,228)	-	-	-
Other Financing Sources:							
Transfers out							
Net Change in Fund Balances	13,203	-	1	(19,228)	-	-	-
Fund Balances at Beginning of Year, as Restated	<u>(1,655,056)</u>	<u>37,781</u>	<u>(237,832)</u>	<u>50,086</u>	<u>14,422</u>	<u>83,807</u>	<u>(4,670)</u>
Fund Balances at End of Year	<u>\$ (1,641,853)</u>	<u>\$ 37,781</u>	<u>\$ (237,831)</u>	<u>\$ 30,858</u>	<u>\$ 14,422</u>	<u>\$ 83,807</u>	<u>\$ (4,670)</u>

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**TOWN OF TRUMBULL, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Pre- Kindergarten School</u>	<u>Daniels Farm Road Bridge</u>	<u>BOE Emergency Projects</u>	<u>Townwide Park Improvements</u>	<u>Tax Assessor CAMA System</u>	<u>Technology Town & BOE</u>	<u>Paving</u>	<u>Rails to Trails</u>
Revenue:								
Intergovernmental revenue	\$	\$	\$	\$	\$	\$	\$ 464,109	\$
Investment income								
Charges for goods and services								
Other								
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>464,109</u>	<u>-</u>
Expenditures:								
Current:								
General government								
Public safety								
Public works								
Public health								
Parks and recreation								
Education								
Other								
Capital outlay							508,291	760
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>508,291</u>	<u>760</u>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-	-	-	(44,182)	(760)
Other Financing Sources:								
Transfers out								
Net Change in Fund Balances	-	-	-	-	-	-	(44,182)	(760)
Fund Balances at Beginning of Year, as Restated	<u>245,738</u>	<u>(17,571)</u>	<u>36,720</u>	<u>330</u>	<u>19,863</u>	<u>73,796</u>	<u>367,641</u>	<u>(211,191)</u>
Fund Balances at End of Year	<u>\$ 245,738</u>	<u>\$ (17,571)</u>	<u>\$ 36,720</u>	<u>\$ 330</u>	<u>\$ 19,863</u>	<u>\$ 73,796</u>	<u>\$ 323,459</u>	<u>\$ (211,951)</u>

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**TOWN OF TRUMBULL, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015**

	Capital Projects Funds					Permanent Fund		Total Nonmajor Governmental Funds
	New Elementary School	BOE Capital Projects	BOE 2nd Year Phase I Technology	BOE Phase II Technology	BOE 2nd Year Phase II Technology	BOE Scholarships	Cemetery Fund	
Revenue:								
Intergovernmental revenue	\$	\$ 4,130	\$	\$	\$	\$	\$	5,698,426
Investment income						379	39	588
Charges for goods and services								4,006,839
Other						4,805		45,354
Total revenues	<u>-</u>	<u>4,130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,184</u>	<u>39</u>	<u>9,751,207</u>
Expenditures:								
Current:								
General government								274,420
Public safety								1,227,411
Public works								12,187
Public health								33,083
Parks and recreation								334,272
Education						12,332		4,498,064
Other								111,540
Capital outlay		1,600,674						4,647,142
Total expenditures	<u>-</u>	<u>1,600,674</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,332</u>	<u>-</u>	<u>11,138,119</u>
Excess (Deficiency) of Revenues over Expenditures	-	(1,596,544)	-	-	-	(7,148)	39	(1,386,912)
Other Financing Sources:								
Transfers out								(600,000)
Net Change in Fund Balances	-	(1,596,544)	-	-	-	(7,148)	39	(1,986,912)
Fund Balances at Beginning of Year, as Restated	<u>(425,928)</u>	<u>(2,787,367)</u>	<u>23,772</u>	<u>14,843</u>	<u>170</u>	<u>167,253</u>	<u>27,367</u>	<u>1,279,610</u>
Fund Balances at End of Year	<u>\$ (425,928)</u>	<u>\$ (4,383,911)</u>	<u>\$ 23,772</u>	<u>\$ 14,843</u>	<u>\$ 170</u>	<u>\$ 160,105</u>	<u>\$ 27,406</u>	<u>\$ (707,302)</u>

Internal Service Funds

INTERNAL SERVICE FUNDS

Internal Services Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost-reimbursement basis.

Lease Fund

To account for the purchase and maintenance of vehicles and other equipment that service all departments

Insurance Reserve Fund

To account for revenues and expenditures related to the Town's Medical Self-Insurance Plan.

**TOWN OF TRUMBULL, CONNECTICUT
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2015**

	<u>Lease Fund</u>	<u>Insurance Reserve Fund</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$	\$ 158,972	\$ 158,972
Due from other funds		5,266,651	5,266,651
Total current assets	-	5,425,623	5,425,623
Noncurrent assets:			
Capital assets, net	2,690,409		2,690,409
Total assets	2,690,409	5,425,623	8,116,032
LIABILITIES AND NET POSITION			
Liabilities:			
Current liabilities:			
Claims payable		582,524	582,524
Due to other funds	1,600,434		1,600,434
Total current liabilities	1,600,434	582,524	2,182,958
Noncurrent liabilities:			
Claims payable		3,857,952	3,857,952
Total liabilities	1,600,434	4,440,476	6,040,910
NET POSITION			
Net Position:			
Net investment in capital assets	1,089,975		1,089,975
Unrestricted		985,147	985,147
Total Net Position	\$ 1,089,975	\$ 985,147	\$ 2,075,122

**TOWN OF TRUMBULL, CONNECTICUT
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION
 INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Lease Fund</u>	<u>Insurance Reserve Fund</u>	<u>Total</u>
Operating Revenues:			
Charges for services	\$ 421,316	\$ 20,482,210	\$ 20,903,526
Operating Expenses:			
Claims expense		20,584,224	20,584,224
Depreciation expense	553,135		553,135
Total operating expenses	<u>553,135</u>	<u>20,584,224</u>	<u>21,137,359</u>
Operating Income (Loss)	<u>(131,819)</u>	<u>(102,014)</u>	<u>(233,833)</u>
Nonoperating Income (Expenses):			
Gain on disposal of capital assets	45,786		45,786
Other expense	(632,608)		(632,608)
Total nonoperating revenues (expenses)	<u>(586,822)</u>	<u>-</u>	<u>(586,822)</u>
Change in Net Position	(718,641)	(102,014)	(820,655)
Net Position at Beginning of Year	<u>1,808,616</u>	<u>1,087,161</u>	<u>2,895,777</u>
Net Position at End of Year	<u>\$ 1,089,975</u>	<u>\$ 985,147</u>	<u>\$ 2,075,122</u>

**TOWN OF TRUMBULL, CONNECTICUT
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Lease Fund</u>	<u>Insurance Reserve Fund</u>	<u>Total</u>
Cash Flows from Operating Activities:			
Cash received from users	\$ 421,316	\$ 20,482,210	\$ 20,903,526
Cash paid for insurance claims and premiums		<u>(20,323,238)</u>	<u>(20,323,238)</u>
Net cash provided by (used in) operating activities	<u>421,316</u>	<u>158,972</u>	<u>580,288</u>
Cash Flows from Noncapital Financing Activities:			
Cash received from (paid to) other funds	<u>435,511</u>		<u>435,511</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of fixed assets	<u>(856,827)</u>		<u>(856,827)</u>
Net Increase in Cash and Cash Equivalents	-	158,972	158,972
Cash and Cash Equivalents at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Cash and Cash Equivalents at End of Year	<u>\$ -</u>	<u>\$ 158,972</u>	<u>\$ 158,972</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating income (loss)	\$ (131,819)	\$ (102,014)	\$ (233,833)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	553,135		553,135
Increase (decrease) in claims payable		<u>260,986</u>	<u>260,986</u>
Net Cash Provided by Operating Activities	<u>\$ 421,316</u>	<u>\$ 158,972</u>	<u>\$ 580,288</u>

Fiduciary Funds

AGENCY FUNDS

Agency Funds are used to account for assets held by the Town in a trustee capacity. Town or as an agent for individuals, private organizations and other governments. Agency Funds are not included in the government-wide statements. The Agency Funds are as follows:

Performance Bond Fund

to account for all bonds collected from contractors - these bonds will be returned to payee upon successful completion of related construction project.

Student Activity Fund

to account for the collection and payment of expenses for education extra-curricular activities at the high school, middle school and grammar schools.

**TOWN OF TRUMBULL, CONNECTICUT
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Balance July 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2015</u>
Performance Bond Fund				
Assets:				
Cash and cash equivalents	\$ <u>677,688</u>	\$ <u>7,113</u>	\$ <u>442,374</u>	\$ <u>242,427</u>
Liabilities:				
Deposits held for others	\$ <u>677,688</u>	\$ <u>7,113</u>	\$ <u>442,374</u>	\$ <u>242,427</u>
Student Activity Fund				
Assets:				
Cash and cash equivalents	\$ <u>306,102</u>	\$ <u>635,623</u>	\$ <u>598,433</u>	\$ <u>343,292</u>
Liabilities:				
Deposits held for others	\$ <u>306,102</u>	\$ <u>635,623</u>	\$ <u>598,433</u>	\$ <u>343,292</u>
Total All Funds				
Assets:				
Cash and cash equivalents	\$ <u>983,790</u>	\$ <u>642,736</u>	\$ <u>1,040,807</u>	\$ <u>585,719</u>
Liabilities:				
Deposits held for others	\$ <u>983,790</u>	\$ <u>642,736</u>	\$ <u>1,040,807</u>	\$ <u>585,719</u>

Statistical Section

Statistical Section Information

The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements and required supplementary information to understand and assess economic condition.

Statistical section information is presented in the following categories:

- *Financial trends information* is intended to assist users in understanding and assessing how financial position has changed over time.
- *Revenue capacity information* is intended to assist users in understanding and assessing the factors affecting the ability to generate *own-source revenues* (property taxes, charges for services, etc.).
- *Debt capacity information* is intended to assist users in understanding and assessing debt burden and the ability to issue additional debt.
- *Demographic and economic information* is intended 1) to assist users in understanding the socioeconomic environment and 2) to provide information that facilitates comparisons of financial statement information over time and among governments.
- *Operating information* is intended to provide contextual information about operations and resources to assist readers in using financial statement information to understand and assess economic condition.

The accompanying tables are presented in the above order. Refer to the Table of Contents for applicable page number locations.

Sources: Unless otherwise noted, the information in the tables is derived from the comprehensive annual financial reports for the relevant year.

TOWN OF TRUMBULL, CONNECTICUT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	FISCAL YEAR									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities:										
Net investment in capital assets, net of related debt	\$ 78,329,769	\$ 82,709,760	\$ 89,417,684	\$ 88,485,250	\$ 92,229,381	\$ 100,722,397	\$ 108,474,302	\$ 114,471,816	\$ 124,271,131	\$ 129,919,770
Restricted for Trust Purposes:										
Nonexpendable	24,452					733,609	194,479	227,072	194,620	187,511
Unrestricted (Deficit)	<u>(38,457,359)</u>	<u>(36,870,090)</u>	<u>(34,338,170)</u>	<u>(30,846,983)</u>	<u>(29,388,564)</u>	<u>(39,989,828)</u>	<u>(42,799,057)</u>	<u>(31,661,600)</u>	<u>(42,299,047)</u>	<u>(74,707,011)</u>
Total Governmental Activities	<u>39,896,862</u>	<u>45,839,670</u>	<u>55,079,514</u>	<u>57,638,267</u>	<u>62,840,817</u>	<u>61,466,178</u>	<u>65,869,724</u>	<u>83,037,288</u>	<u>82,166,704</u>	<u>55,400,270</u>
Business-type Activities										
Net investment in capital assets, net of related debt	19,468,340	21,624,075	19,241,779	22,007,359	26,323,295	23,862,330	22,564,083	24,857,157	29,089,425	32,330,413
Restricted for Trust Purposes:										
Nonexpendable										
Unrestricted (Deficit)	<u>18,254,459</u>	<u>19,944,674</u>	<u>28,197,884</u>	<u>24,826,908</u>	<u>20,377,520</u>	<u>38,321,367</u>	<u>41,111,193</u>	<u>38,453,907</u>	<u>55,446,039</u>	<u>52,997,972</u>
Total Business-type Activities	<u>37,722,799</u>	<u>41,568,749</u>	<u>47,439,663</u>	<u>46,834,267</u>	<u>46,700,815</u>	<u>62,183,697</u>	<u>63,675,276</u>	<u>63,311,064</u>	<u>84,535,464</u>	<u>85,328,385</u>
Total Primary Government										
Net investment in capital assets, net of related debt	97,798,109	104,333,835	108,659,463	110,492,609	118,552,676	124,584,727	131,038,385	139,328,973	153,360,556	162,250,183
Restricted for Trust Purposes:										
Nonexpendable	24,452	-	-	-	-	733,609	194,479	227,072	194,620	187,511
Unrestricted (Deficit)	<u>(20,202,900)</u>	<u>(16,925,416)</u>	<u>(6,140,286)</u>	<u>(6,020,075)</u>	<u>(9,011,044)</u>	<u>(1,668,461)</u>	<u>(1,687,864)</u>	<u>6,792,307</u>	<u>13,146,992</u>	<u>(21,709,039)</u>
Total Primary Government Net Position	<u>\$ 77,619,661</u>	<u>\$ 87,408,419</u>	<u>\$ 102,519,177</u>	<u>\$ 104,472,534</u>	<u>\$ 109,541,632</u>	<u>\$ 123,649,875</u>	<u>\$ 129,545,000</u>	<u>\$ 146,348,352</u>	<u>\$ 166,702,168</u>	<u>\$ 140,728,655</u>

**TOWN OF TRUMBULL, CONNECTICUT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)**

	FISCAL YEAR									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses:										
Governmental activities:										
General government	\$ 5,624,536	\$ 6,942,009	\$ 5,313,510	\$ 5,814,892	\$ 8,317,105	\$ 9,546,198	\$ 19,933,384	\$ 22,259,496	\$ 20,353,517	\$ 18,320,500
Public safety	10,895,008	10,268,219	11,567,714	12,439,589	11,211,310	12,351,626	12,358,039	12,796,876	14,206,750	15,819,067
Public works	8,845,916	8,375,158	9,264,408	8,935,838	9,187,774	9,340,097	8,819,867	10,125,359	11,005,471	11,419,443
Public health	276,009	283,026	315,722	334,144	164,842	471,405	678,497	769,668	660,567	766,687
Libraries	1,904,454	1,765,261	1,877,436	1,862,692	2,138,966	2,158,788	1,671,580	1,884,713	1,569,820	1,698,006
Social services	730,368	741,126	677,629	685,025	819,775	813,690	420,220	632,459	550,437	630,118
Parks and recreation	2,753,105	2,735,757	2,392,160	2,420,781	2,794,592	2,859,037	2,679,479	2,743,732	2,740,977	3,055,511
Board of Education	85,929,741	90,908,705	97,264,249	104,305,910	107,716,259	112,410,528	107,816,517	109,195,427	117,548,558	119,832,468
Interest on long-term debt	3,615,078	3,933,314	3,931,865	4,609,313	4,085,867	3,096,804	5,109,547	4,909,186	5,065,360	5,016,815
Total governmental activities expenses	120,574,215	125,952,575	132,604,693	141,408,184	146,436,490	153,048,173	159,487,130	165,316,916	173,701,457	176,558,615
Business-type activities:										
WPCA	4,868,971	6,987,369	4,448,339	7,950,091	7,790,608	8,537,558	8,745,180	9,190,014	10,363,682	10,727,958
Golf Course	988,832	1,877,028	1,435,858	1,591,411	1,551,770	1,603,491	1,627,206	1,667,313	1,521,918	1,572,427
Other nonmajor funds	2,002,450									
Total Business-type activities expenses	7,860,253	8,864,397	5,884,197	9,541,502	9,342,378	10,141,049	10,372,386	10,857,327	11,885,600	12,300,385
Total Primary Governmental Expenses	\$ 128,434,468	\$ 134,816,972	\$ 138,488,890	\$ 150,949,686	\$ 155,778,868	\$ 163,189,222	\$ 169,859,516	\$ 176,174,243	\$ 185,587,057	\$ 188,859,000
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	\$ 2,185,719	\$ 1,927,350	\$ 1,699,098	\$ 3,281,097	\$ 3,268,207	\$ 3,743,898	\$ 1,128,742	\$ 1,411,226	\$ 1,350,377	\$ 1,490,333
Public safety	1,458,257	1,618,716	1,397,019	1,385,021	1,117,606	1,067,684	1,764,061	3,089,661	3,682,785	3,882,361
Public works	281,929	288,187	318,015	345,554	490,386	314,157	358,939	370,603	428,138	452,016
Public health		15,000	7,024	15,163	14,500					15,293
Libraries	15,000									
Social services	13,810	13,264	12,878	13,095	14,234	13,017				
Parks and recreation							11,410	171,683	114,403	364,283
Board of Education	1,549,273	5,701,950	2,926,960	1,132,261	3,268,971	3,431,029	4,991,593	5,116,340	5,118,758	5,012,218
Total governmental activities charges for services	5,503,988	9,564,467	6,360,994	6,172,191	8,173,904	8,569,785	8,254,745	10,159,513	10,694,461	11,216,504
Business-type activities:										
Charges for services:										
WPCA	3,894,568	4,590,410	10,615,951	5,900,020	5,446,311	5,854,570	6,191,071	6,399,630	8,324,062	7,953,121
Golf Course	1,503,461	1,831,612	1,882,132	1,946,624	1,997,880	1,902,181	2,085,277	1,927,123	1,939,867	1,885,880
Other nonmajor funds	2,051,703									
Total Business-type activities charges for services	7,449,732	6,422,022	12,498,083	7,846,644	7,444,191	7,756,751	8,276,348	8,326,753	10,263,929	9,839,001
Governmental activities:										
Operating grants and contributions:										
General government	2,185,617	1,261,912	655,221	619,011	228,175	231,974	256,406	320,052	223,180	163,831
Public safety		34,403	865	2,400	47,102		65,081			211,867
Public works		234,766		13,588	246,434	716,083	3,180,048	1,088,347	503,248	464,109
Public health	212,751	100,797	192,302	109,560	32,979	32,985	72,985	72,811	73,083	33,083
Social services	16,114	270,716	314,480		40,000					
Parks and recreation	100,000									
Board of Education	4,980,236	4,907,189	14,837,518	12,787,502	13,928,287	14,358,929	14,536,165	15,236,268	19,684,451	19,839,719
Total governmental activities operating grants and contributions	7,494,718	6,809,783	16,000,386	13,532,061	14,522,977	15,339,971	18,110,685	16,717,478	20,483,962	20,712,609
Business-type activities:										
Operating grants and contributions:										
WPCA								11,375		

(Continued on next page)

**TOWN OF TRUMBULL, CONNECTICUT
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)**

	FISCAL YEAR									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities:										
Capital grants and contributions:										
General government	\$ 22,000	\$	\$ 20,000	\$	\$	\$	\$	\$	\$	\$
Public safety								115,617		46,236
Public works			207,820				49,351	1,914,172	470,994	2,213,637
Board of Education	2,697,796	2,973,577	3,771,117	2,799,849	3,775,041	1,887,027	2,312,359	14,404,404	970,805	4,117
Interest on long-term debt							103,462	83,099	66,039	50,389
Total Governmental Activities	<u>2,719,796</u>	<u>2,973,577</u>	<u>3,998,937</u>	<u>2,799,849</u>	<u>3,775,041</u>	<u>1,887,027</u>	<u>2,465,172</u>	<u>16,401,675</u>	<u>1,623,455</u>	<u>2,314,379</u>
Business-type activities:										
Capital grants and contributions:										
WPCA	382,064	7,521,720								
Total Primary Government Program Revenues	<u>\$ 23,550,298</u>	<u>\$ 33,291,569</u>	<u>\$ 38,858,400</u>	<u>\$ 30,350,745</u>	<u>\$ 33,916,113</u>	<u>\$ 33,553,534</u>	<u>\$ 37,106,950</u>	<u>\$ 51,616,794</u>	<u>\$ 43,065,807</u>	<u>\$ 44,082,493</u>
Net (expense) revenue:										
Government activities	\$ (104,855,713)	\$ (106,604,748)	\$ (106,244,376)	\$ (118,904,083)	\$ (119,964,568)	\$ (127,251,390)	\$ (130,656,528)	\$ (122,038,250)	\$ (140,899,579)	\$ (142,315,123)
Business-type activities	<u>(28,457)</u>	<u>5,079,345</u>	<u>6,613,886</u>	<u>(1,694,858)</u>	<u>(1,898,187)</u>	<u>(2,384,298)</u>	<u>(2,096,038)</u>	<u>(2,519,199)</u>	<u>(1,621,671)</u>	<u>(2,461,384)</u>
Total Primary Government Net Expense	<u>\$ (104,884,170)</u>	<u>\$ (101,525,403)</u>	<u>\$ (99,630,490)</u>	<u>\$ (120,598,941)</u>	<u>\$ (121,862,755)</u>	<u>\$ (129,635,688)</u>	<u>\$ (132,752,566)</u>	<u>\$ (124,557,449)</u>	<u>\$ (142,521,250)</u>	<u>\$ (144,776,507)</u>
General Revenues and Other										
Changes in Net Position:										
Governmental activities:										
Property taxes	\$ 102,899,447	\$ 108,814,022	\$ 112,290,198	\$ 119,678,264	\$ 124,308,222	\$ 125,534,429	\$ 130,865,212	\$ 135,370,387	\$ 138,439,111	\$ 145,660,827
Grants and contributions not restricted to specific programs	740,600	677,527	855,173	1,042,798	1,125,405	1,072,866	1,007,387	942,705	755,723	789,272
Unrestricted investment earnings	1,141,052	1,770,131	1,812,356	755,721	276,919	179,294	268,088	120,189	200,920	37,354
Other general revenues, net	959,060	1,285,876	526,493	(13,947)	(543,428)	(909,838)	1,086,266	767,461	633,241	667,366
Total governmental activities	<u>105,740,159</u>	<u>112,547,556</u>	<u>115,484,220</u>	<u>121,462,836</u>	<u>125,167,118</u>	<u>125,876,751</u>	<u>133,226,953</u>	<u>137,200,742</u>	<u>140,028,995</u>	<u>147,376,836</u>
Business-type activities:										
Grants and contributions not restricted to specific programs							1,423,501	1,536,619	1,518,318	2,202,812
Unrestricted investment earnings	715,990	52,481	(216,479)	1,075,515	1,221,307	1,528,735	1,451,306	1,298,701	1,654,079	1,673,777
Sewer assessments						15,428,607	420,557	15,934	20,298,850	45,082
Other general revenues, net	(523,460)	(1,285,876)	(526,493)	13,947	543,428	909,838	(770,512)	(696,267)	(625,176)	(667,366)
Total business type activities	<u>192,530</u>	<u>(1,233,395)</u>	<u>(742,972)</u>	<u>1,089,462</u>	<u>1,764,735</u>	<u>17,867,180</u>	<u>2,524,852</u>	<u>2,154,987</u>	<u>22,846,071</u>	<u>3,254,305</u>
Total primary government general revenues	<u>105,932,689</u>	<u>111,314,161</u>	<u>114,741,248</u>	<u>122,552,298</u>	<u>126,931,853</u>	<u>143,743,931</u>	<u>135,751,805</u>	<u>139,355,729</u>	<u>162,875,066</u>	<u>150,631,141</u>
Change in Net Position:										
Governmental activities	884,446	5,942,808	9,239,844	2,558,753	5,202,550	(1,374,639)	2,570,425	15,162,492	(870,584)	5,061,713
Business-type activities	<u>164,073</u>	<u>3,845,950</u>	<u>5,870,914</u>	<u>(605,396)</u>	<u>(133,452)</u>	<u>15,482,882</u>	<u>428,814</u>	<u>(364,212)</u>	<u>21,224,400</u>	<u>792,921</u>
Total Primary government change in net position	<u>1,048,519</u>	<u>9,788,758</u>	<u>15,110,758</u>	<u>1,953,357</u>	<u>5,069,098</u>	<u>14,108,243</u>	<u>2,999,239</u>	<u>14,798,280</u>	<u>20,353,816</u>	<u>5,854,634</u>
Net Position at Beginning of Year, as Restated	<u>76,571,142</u>	<u>77,619,661</u>	<u>87,408,419</u>	<u>102,519,177</u>	<u>104,472,534</u>	<u>109,541,632</u>	<u>126,545,761</u>	<u>* 131,550,072</u>	<u>* 146,348,352</u>	<u>134,874,021</u>
Net Position at End of Year	<u>\$ 77,619,661</u>	<u>\$ 87,408,419</u>	<u>\$ 102,519,177</u>	<u>\$ 104,472,534</u>	<u>\$ 109,541,632</u>	<u>\$ 123,649,875</u>	<u>\$ 129,545,000</u>	<u>\$ 146,348,352</u>	<u>\$ 166,702,168</u>	<u>\$ 140,728,655</u>

* Amounts reflect restated balances as of July 1.

**TOWN OF TRUMBULL, CONNECTICUT
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)**

	FISCAL YEAR									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund:										
Nonspendable	\$ 2,002,000	\$ 1,036,322	\$ 1,036,328	\$ 1,970,818	\$ 1,595,496	\$ 1,694,039	\$ 1,684,983	\$ 1,669,248	\$ 1,655,056	\$ 1,641,853
Committed	547,104	1,054,181	513,384	380,240	473,675		875,572	1,181,446	1,527,635	1,617,278
Assigned		400,628	376,445	79,141		766,416	626,129	803,684	369,264	374,390
Unassigned	7,669,978	13,862,561	13,806,789	13,081,043	14,673,053	15,815,540	16,861,999	17,173,299	15,234,809	16,620,913
Total General Fund	10,219,082	16,353,692	15,732,946	15,511,242	16,742,224	18,275,995	20,048,683	20,827,677	18,786,764	20,254,434
All other governmental funds:										
Nonspendable	24,452	263,362	176,733	213,254	235,494	231,140	235,944	254,385	223,792	219,540
Restricted						733,609	63,576	72,172	75,260	5,326
Committed	1,837,658	(2,026,379)	(1,213,751)	2,827,318	1,245,080	2,710,143	3,599,102	5,989,558	5,046,959	6,222,740
Unassigned						(4,266,794)	(22,451,453)	(8,802,061)	(12,304,404)	(14,076,424)
Total All Other Governmental Funds	1,862,110	(1,763,017)	(1,037,018)	3,040,572	1,480,574	(591,902)	(18,552,831)	(2,485,946)	(6,958,393)	(7,628,818)
Total Fund Balance	\$ 12,081,192	\$ 14,590,675	\$ 14,695,928	\$ 18,551,814	\$ 18,222,798	\$ 17,684,093	\$ 1,495,852	\$ 18,341,731	\$ 11,828,371	\$ 12,625,616

**TOWN OF TRUMBULL, CONNECTICUT
REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - GOVERNMENTAL FUNDS
LAST TEN YEARS
(Accrual Basis of Accounting)**

	FISCAL YEAR									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues:										
Property taxes	\$ 102,911,054	\$ 107,598,601	\$ 111,383,015	\$ 120,258,636	\$ 123,667,909	\$ 125,707,246	\$ 129,929,396	\$ 135,506,647	\$ 138,268,546	\$ 144,465,175
Intergovernmental	10,907,021	10,224,577	15,661,290	11,556,475	13,210,468	11,518,831	22,246,050	34,629,122	23,313,533	24,273,101
Investment income	1,141,053	1,752,350	1,812,356	771,436	276,919	179,294	268,088	120,189	200,920	222,017
Charges for goods and services	5,175,891	9,582,949	6,487,994	6,105,810	8,173,904	8,497,815	8,256,886	10,159,513	10,694,461	11,216,504
Other		235,259				97,451	315,754	71,194	8,065	45,354
Total revenues	120,135,019	129,393,736	135,344,655	138,692,357	145,329,200	146,000,637	161,016,174	180,486,665	172,485,525	180,222,151
Expenditures:										
Current:										
General government	13,616,769	16,350,275	14,050,615	15,193,471	15,371,185	16,378,328	17,140,869	18,546,080	19,843,835	20,255,771
Public safety	8,596,991	9,204,645	8,936,337	9,286,245	9,618,140	9,857,400	10,281,793	12,287,141	12,735,928	13,159,546
Public works	7,057,642	7,089,828	7,876,232	7,472,538	7,619,681	7,478,672	8,545,532	8,679,323	8,862,763	9,062,535
Public health	263,706	276,800	309,588	327,356	311,363	322,398	593,754	602,585	616,872	688,671
Libraries	1,366,853	2,634,889	1,516,066	1,473,435	1,527,417	1,523,322	1,544,281	1,496,510	1,514,843	1,563,877
Social Services	563,171	631,784	592,414	552,041	570,058	551,701	526,196	629,971	579,610	610,775
Parks and recreation	2,390,845	2,429,203	2,141,145	2,122,697	2,184,282	2,239,846	2,382,554	2,623,249	2,492,598	2,793,613
Education	75,754,727	77,384,315	85,038,147	89,452,686	93,309,462	94,241,910	104,410,965	109,685,921	114,540,832	115,689,184
Other										111,540
Capital outlay	4,651,055	16,292,624	8,230,232	3,338,792	11,609,860	22,553,053	22,269,745	16,545,041	13,167,603	12,254,759
Debit service:										
Principal	13,263,165	5,662,634	15,777,441	6,932,563	6,222,345	5,855,400	7,082,310	7,673,395	8,283,595	9,206,293
Interest	3,090,862	3,435,197	3,748,060	4,327,971	2,905,824	2,237,474	3,999,587	3,759,284	3,840,489	3,846,841
Total expenditures	130,615,786	141,392,194	148,216,277	140,479,795	151,249,617	163,239,504	178,777,586	182,528,500	186,478,968	189,243,405
Excess (Deficiency) of Revenues over Expenditures	(10,480,767)	(11,998,458)	(12,871,622)	(1,787,438)	(5,920,417)	(17,238,867)	(17,761,412)	(2,041,835)	(13,993,443)	(9,021,254)
Other Financing Sources (Uses):										
Transfers In	756,893	1,677,843	566,493	493,162	863,134	487,812	770,512	696,267	805,176	1,267,366
Transfers Out	(233,433)	(395,502)	(40,000)	(18,211)	(1,406,562)	(1,397,650)			(180,000)	(600,000)
Issuance of general obligation bonds	4,260,000	12,640,000	11,965,000	8,737,470	18,373,000	10,000,000	310,000	15,900,000	6,605,000	7,575,000
Issuance of bond anticipation notes	12,055,000			5,000,000	6,700,000	14,310,000				
Issuance of refunding bonds						5,050,000	28,862,000		7,844,000	545,000
Capital lease proceeds			485,382							
Capital proceeds				(501,759)						
Sale of assets	750,000	585,600								
Payments to escrow agents				(8,067,338)	(18,938,171)	(5,294,016)	(15,829,469)		(8,494,259)	(607,885)
Payments bond anticipation notes						(6,700,000)				
Premium on bond refunding						244,016			762,425	69,404
Premium on general obligation bonds							1,589,444	286,375	137,741	220,510
Total other financing sources (uses)	17,588,460	14,507,941	12,976,875	5,643,324	5,591,401	16,700,162	15,702,487	16,882,642	7,480,083	8,469,395
Net Change in Fund Balances	7,107,693	2,509,483	105,253	3,855,886	(329,016)	(538,705)	(2,058,925)	14,840,807	(6,513,360)	(551,859)
Fund Balance at Beginning of Year, as Restated	4,973,499	12,081,192	14,590,675	14,695,928	18,551,814	18,222,798	3,554,777	3,500,924	18,341,731	13,177,475
Fund Balance at End of Year	\$ 12,081,192	\$ 14,590,675	\$ 14,695,928	\$ 18,551,814	\$ 18,222,798	\$ 17,684,093	\$ 1,495,852	\$ 18,341,731	\$ 11,828,371	\$ 12,625,616
Debt Service as a Percentage to Noncapital Expenditures	12.98%	7.27%	13.95%	8.21%	6.54%	5.75%	7.08%	6.89%	7.00%	7.36%

**TOWN OF TRUMBULL, CONNECTICUT
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Real Property Residential Property</u>	<u>Commercial Property</u>	<u>All Land</u>	<u>Motor Vehicles</u>	<u>Personal Property</u>	<u>Tax Exempt Real Property Excluded</u>	<u>Total Taxable Assessed Value</u>	<u>Mill Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>
2006	\$ 2,423,837,312	\$ 493,613,338	\$ 7,427,834	\$ 240,054,092	\$ 211,355,643	\$ 22,736,799	\$ 3,353,551,420	30.48	\$ 4,790,787,743	70.00%
2007	3,828,172,136	619,989,311	52,372,388	226,947,013	260,365,584	25,042,201	4,986,689,087	21.65	7,123,841,553	70.00%
2008	3,865,217,949	646,913,286	56,916,173	249,008,256	263,745,479	37,336,324	5,044,464,819	22.22	7,206,378,313	70.00%
2009	3,890,836,913	643,046,268	52,400,131	236,054,959	265,053,090	37,834,999	5,049,556,362	23.86	7,213,651,946	70.00%
2010	3,938,448,418	656,235,965	50,082,524	268,999,951	249,379,993	28,729,584	5,134,417,267	24.04	7,334,881,810	70.00%
2011	3,935,832,663	650,827,231	49,905,329	253,642,549	254,671,525	30,740,373	5,114,138,925	24.54	7,305,912,750	70.00%
2012	3,976,584,256	687,660,280	46,647,687	267,831,100	262,589,787	31,852,586	5,209,460,523	25.00	7,442,086,461	70.00%
2013	3,106,468,448	789,355,867	33,523,041	265,502,483	274,888,935	30,636,619	4,439,102,155	30.71	6,341,574,507	70.00%
2014	3,117,465,111	815,247,046	32,393,922	265,450,197	268,599,606	28,625,130	4,470,530,753	31.29	6,386,472,504	70.00%
2015	3,128,224,200	830,048,174	28,591,052	275,472,521	275,926,348	17,501,220	4,520,761,075	32.16	6,458,230,107	70.00%

Source: Town of Trumbull Assessor and State of Connecticut, Office of Policy and Management.

**TOWN OF TRUMBULL, CONNECTICUT
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO**

	2015			2005		
	Taxable Assessed Value	Rank	Percentage of Gross Taxable Assessed Grand List	Taxable Assessed Value	Rank	Percentage of Gross Taxable Assessed Grand List
Trumbull Shopping Center #2 LLC	\$ 202,300,000	1	4.47 %	\$ 87,164,350	1	2.60 %
Digital 60 & 70 Merritt LLC	119,042,660	2	2.63			
United Illuminating Company	34,458,940	3	0.76			
Conopoco	29,916,910	4	0.66	28,198,437	4	0.84
Avalon Bay Communities Inc	28,906,740	5	0.64	23,054,787	5	0.69
Bridgewater Associates, LP	25,364,100	6	0.56			
Quarry Road Lot 2 LLC	20,965,000	7	0.46			
6949 Main Street LLC	17,947,700	8	0.40			
Parallel Post Real Estate LLC	16,758,170	9	0.37	28,647,050	3	0.85
National Development Resources	16,450,000	10	0.36			
RVW Limited Partnership				16,800,000	7	0.50
NASDAQ, Inc/NASD				40,739,834	2	1.21
Oxford Health Plans				18,632,387	6	0.56
Regency Savings Bank FSB				12,802,699	10	0.38
FairHaven Investors LTD				16,716,000	8	0.50
Robert D. Scinto Partnerships				15,540,000	9	0.46
	<u>\$ 512,110,220</u>		<u>11.33 %</u>	<u>\$ 288,295,544</u>		<u>8.59 %</u>

Source: Town Assessor's office

TABLE 7

**TOWN OF TRUMBULL, CONNECTICUT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(In Thousands)**

<u>Fiscal Year</u>	<u>Grand List Year</u>	<u>Taxes Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Net Total Tax Collections</u>	<u>Percentage of Total Tax Collections To Total Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Percentage of Delinquent Taxes To Total Tax Levy</u>
			<u>Amount</u>	<u>Percentage of Levy</u>					
2006	2004	\$ 101,855	\$ 100,711	98.88%	\$ 943	\$ 101,654	99.80%	\$ 201	0.20%
2007	2005	107,338	105,870	98.63%	1,208	107,078	99.76%	260	0.24%
2008	2006	111,557	109,784	98.41%	1,470	111,254	99.73%	303	0.27%
2009	2007	119,886	118,054	98.47%	1,379	119,433	99.62%	453	0.38%
2010	2008	123,585	121,867	98.61%	1,240	123,107	99.61%	478	0.39%
2011	2009	124,560	122,906	98.67%	1,081	123,987	99.54%	573	0.46%
2012	2010	129,390	127,207	98.31%	1,549	128,756	99.51%	634	0.49%
2013	2011	136,253	132,972	97.59%	2,589	135,561	99.49%	692	0.51%
2014	2012	139,866	138,191	98.80%	810	139,001	99.38%	865	0.62%
2015	2013	143,278	141,673	98.88%	-	141,673	98.88%	1,605	1.12%

Source: Town Tax Collector office and Finance office

**TOWN OF TRUMBULL, CONNECTICUT
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities				Business-type Activities				Total Primary Government	Percentage of Personal Income (2)	Per Capita
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	Total	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	Total			
2006	\$ 61,763,758	\$ 12,055,000	\$	\$ 73,818,758	\$ 34,406,242	\$	\$	\$ 34,406,242	\$ 108,225,000	8.60%	3,160
2007	71,436,124	9,360,000		80,796,124	32,190,474	2,890,000		35,080,474	115,876,598	8.65%	3,334
2008	77,485,536		334,978	77,820,514	32,896,062	15,000,000		47,896,062	125,716,576	8.96%	3,618
2009	71,223,105	5,000,000	275,754	76,498,859	48,036,895	6,950,000		54,986,895	131,485,754	8.97%	3,784
2010	70,508,160	6,700,000	145,823	77,353,983	49,013,940	8,460,000		57,473,940	134,827,923	8.51%	3,743
2011	74,500,660	14,310,000	11,207	88,821,867	57,954,340	9,000,000		66,954,340	155,776,207	9.65%	4,357
2012	83,068,580			83,068,580	65,696,420			65,696,420	148,765,000	9.20%	4,131
2013	92,286,720			92,286,720	67,133,280			67,133,280	159,420,000	9.87%	4,398
2014	91,105,180			91,105,180	68,024,820			68,024,820	159,130,000	9.66%	4,390
2015	90,938,640	9,885,000		100,823,640	62,271,360			62,271,360	163,095,000	9.70%	4,499

**TOWN OF TRUMBULL, CONNECTICUT
RATIO OF NET GENERAL BONDED DEBT TO
ASSESSED VALUE AND NET GENERAL BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS**

Fiscal Year	General Bonded Debt			Total Primary Government	Percentage of Actual Taxable Value of Property (1)	Percentage of Personal Income (2)	Per Capita
	Governmental Activities General Purpose	Business-Type Activities WPCA Golf Course					
2006	\$ 61,763,758	\$ 34,406,242	\$ -	\$ 96,170,000	2.01%	7.64%	\$ 2,808
2007	71,436,124	28,612,474	3,578,000	103,626,598	1.45%	7.73%	2,982
2008	77,485,536	29,495,062	3,401,000	110,381,598	1.53%	7.87%	3,176
2009	71,223,105	44,807,895	3,229,000	119,260,000	1.65%	8.13%	3,432
2010	70,508,160	45,974,940	3,039,000	119,522,100	1.63%	7.54%	3,318
2011	74,500,660	55,072,340	2,882,000	132,455,000	1.81%	8.20%	3,705
2012	83,068,580	63,138,420	2,558,000	148,765,000	2.00%	9.20%	4,131
2013	92,286,720	64,672,280	2,461,000	159,420,000	2.51%	9.87%	4,398
2014	91,105,180	65,640,820	2,384,000	159,130,000	2.49%	9.66%	4,390
2015	100,823,640	60,498,769	2,282,000	163,604,409	2.53%	9.73%	4,513

**TOWN OF TRUMBULL, CONNECTICUT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(In Thousands)**

	FISCAL YEAR									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt Limitation	\$ 1,762,658	\$ 1,851,374	\$ 1,918,853	\$ 2,063,601	\$ 2,121,257	\$ 2,153,006	\$ 2,175,009	\$ 2,256,493	\$ 2,308,532	\$ 2,424,421
Total net debt applicable to limit	<u>144,021</u>	<u>200,738</u>	<u>190,694</u>	<u>154,252</u>	<u>141,197</u>	<u>129,927</u>	<u>178,313</u>	<u>185,165</u>	<u>194,734</u>	<u>183,386</u>
Legal Debt Margin	<u>\$ 1,618,637</u>	<u>\$ 1,650,636</u>	<u>\$ 1,728,159</u>	<u>\$ 1,909,349</u>	<u>\$ 1,980,060</u>	<u>\$ 2,023,079</u>	<u>\$ 1,996,696</u>	<u>\$ 2,071,328</u>	<u>\$ 2,113,798</u>	<u>\$ 2,241,035</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>8.17%</u>	<u>10.84%</u>	<u>9.94%</u>	<u>7.47%</u>	<u>6.66%</u>	<u>6.03%</u>	<u>8.20%</u>	<u>8.21%</u>	<u>8.44%</u>	<u>7.56%</u>

Note: The State of Connecticut General Statutes require that in no event shall the total debt of the Town exceed seven (7) times the annual receipts from taxation.

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF DEBT LIMITATION
COMPARATIVE SCHEDULE BY SOURCE
(In Thousands)
JUNE 30, 2015**

Total tax collections, including interest and lien fees, received by Treasurer for year ended June 30, 2015	\$ 144,739
Reimbursement for loss on: Tax relief for elderly - elderly freeze	<u>3</u>
BASE	<u>\$ 144,742</u>

	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Deficit</u>
Debt limitation:					
2-1/4 times base	\$ 325,669	\$	\$	\$	\$
4-1/2 times base		651,337			
3-3/4 times base			542,781		
3-1/4 times base				470,410	
3 times base					434,225
Total debt limitation	<u>325,669</u>	<u>651,337</u>	<u>542,781</u>	<u>470,410</u>	<u>434,225</u>
Indebtedness:					
Bonds payable	30,582	62,639	59,989		
Bond anticipation notes	9,885				
Bonds authorized - unissued	14,684	5,607			
Sewer assessment receivable			(22,406)		
Less school and other grants		(1,536)			
Total indebtedness	<u>55,151</u>	<u>68,246</u>	<u>37,583</u>	<u>-</u>	<u>-</u>
Debt Limitation in Excess of Outstanding and Authorized Debt	<u>\$ 270,518</u>	<u>\$ 583,091</u>	<u>\$ 505,198</u>	<u>\$ 470,410</u>	<u>\$ 434,225</u>

Note: In no event shall total debt exceed seven times annual receipts from taxation (\$1,013 million).

**TOWN OF TRUMBULL, CONNECTICUT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Population (1)	Personal Income (Thousands of Dollars) (1)	Per Capita Personal Income (4)	Median Family Income (1)	Median Age (1)	Education Level in Years of Schooling (4) Percentage of		School Enrollment (2)	Unemployment Rate (3)
						High School Graduate or Higher	Bachelor's Degree or Higher		
2006	34,243	\$ 1,258,293	\$ 36,746	\$ 88,290	40.3	89.7%	43.4%	6,910	3.3%
2007	34,752	1,340,072	38,561	88,290	40.3	89.7%	43.4%	6,936	3.4%
2008	34,752	1,403,147	40,376	88,290	40.3	89.7%	43.4%	6,909	4.5%
2009	34,752	1,466,222	42,191	88,290	40.3	89.7%	43.4%	6,945	6.8%
2010	36,018	1,585,008	44,006	117,855	43.9	92.9%	48.6%	7,021	7.1%
2011	35,752 (5)	1,614,989	45,172 (5)	124,535 (5)	43.6 (5)	93.1% (5)	50.7% (5)	7,017	7.1%
2012	36,008 (5)	1,616,219	44,885 (5)	126,342 (5)	43.6 (5)	93.1% (5)	50.7% (5)	6,976	7.1%
2013	36,251 (5)	1,615,743	44,571 (5)	126,967 (5)	43.6 (5)	93.1% (5)	50.7% (5)	6,921	6.3%
2014	36,251	1,648,058	45,462	126,967	43.6	93.1%	50.7%	6,869	5.4%
2015	36,251	1,681,019	46,372	126,967	43.6	93.1%	50.7%	6,737	4.5%

Sources: Population, personal income, median age and education level provided by Town of Trumbull

(1) U.S. Department of Commerce, Bureau of the Census, 2000 and Bureau of the Census 2010.

(2) Trumbull, Board of Education.

(3) State of Connecticut, Department of Labor.

(4) U.S. Department of Commerce, Bureau of the Census, 2000 adjusted to the 2010 Census.

(5) American Community Survey 2009-2013. Year 2014/2015 Adjusted 2% Per Year

TABLE 13

**TOWN OF TRUMBULL, CONNECTICUT
PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO**

	2015			2005		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Town Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Town Employment</u>
Westfield Shoppingtown Trumbull Mall	3,250	1	38.0%	3,000	1	35.2%
Town of Trumbull	1,235	2	14.4%	1,263	3	14.8%
Unilever, Inc	1,100	3	12.9%	600	4	7.0%
Affinion Group	750	4	8.8%			
Oce Imagistics	675	5	7.9%			
St. Joseph Manor	500	6	5.8%	500	6	5.9%
Kennedy Center	400	7	4.7%	400	7	4.7%
Cooper Surgical	350	8	4.1%			
Helicopter Support, Inc.	300	9	3.5%			
Oxford Health Care				1,400	2	16.4%
NASDAQ, Inc.				580	5	6.8%
Pitney Bowes				300	8	3.5%
Trumbull Marriott				250	9	2.9%
Maefair Health Care				220	10	2.6%
	<u>8,560</u>		<u>100.0%</u>	<u>8,513</u>		<u>100.0%</u>

Source: Town of Trumbull phone survey

TABLE 14

**TOWN OF TRUMBULL, CONNECTICUT
FULL-TIME GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	FISCAL YEAR									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Government Activities										
General Government	49	54	58	57	56	51	45	46	47	47
Public Safety	93	96	105	104	102	102	102	102	103	107
Public Works	62	58	58	57	58	57	61	63	60	61
Public Health	1	1	1	1	1	1	1	1	1	6
Libraries	25	36	35	34	35	35	35	35	35	35
Social Services	11	15	17	16	14	14	14	15	14	14
Parks and recreation	19	19	21	23	23	23	25	24	24	25
Education	909	886	897	885	873	889	898	929	964	1,016
Total government activities	<u>1,169</u>	<u>1,165</u>	<u>1,192</u>	<u>1,177</u>	<u>1,162</u>	<u>1,172</u>	<u>1,181</u>	<u>1,215</u>	<u>1,248</u>	<u>1,311</u>
Business Type Activities										
WPCA	4	4	4	5	5	5	4	3	3	4
Golf course	7	8	8	8	8	8	7	7	7	7
Total Business-type activities	<u>11</u>	<u>12</u>	<u>12</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>11</u>	<u>10</u>	<u>10</u>	<u>11</u>
TOTAL	<u>1,180</u>	<u>1,177</u>	<u>1,204</u>	<u>1,190</u>	<u>1,175</u>	<u>1,185</u>	<u>1,192</u>	<u>1,225</u>	<u>1,258</u>	<u>1,322</u>

**TOWN OF TRUMBULL, CONNECTICUT
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government										
Birth certificates issued	349	351	356	320	279	284	251	266	282	319
Death certificates issued	417	371	392	414	436	427	399	417	401	434
Marriage licenses issued	247	219	211	220	197	222	239	222	210	206
Civil union licenses issued	4	1	1	1	1	1	0	0	0	0
Boards and Agencies										
Registered voters	23,337	23,117	23,508	24,423	24,029	23,778	23,501	24,354	23,787	23,500
Planning and Development										
Building permits issued	2,484	1,991	1,595	1,319	1,963	2,101	2,428	3,144	3,022	2,828
Building department fees (in thousand of dollars)	720	689	534	448	502	510	732	601	1,007	1,121
Value of building permits (in thousand of dollars)	57,752	66,231	42,000	48,670	94,896	42,991	56,484	49,509	78,781	85,284
Public Safety										
Part I crimes	924	1,015	1,200	1,252	1,030	885	938	860	975	912
Motor vehicle accidents	1,179	1,156	1,192	1,085	1,224	1,149	1,033	1,099	1,119	1,105
Medical calls	1,495	1,575	1,472	1,592	1,597	1,773	1,778	1,771	1,816	1,837
Motor vehicle enforcement	4,304	3,873	2,231	2,810	2,887	2,395	1,821	1,908	1,579	2,548
Alarm responses	2,969	2,890	2,772	2,653	2,839	2,664	2,640	2,640	2,464	2,343
Facility Management										
Miles of roads maintained	202	202	202	202	202	202	202	202	202	202
Public Libraries										
Volumes in collection	173,844	172,061	171,652	168,752	175,347	171,843	174,970	170,934	174,143	176,047
Items circulated	416,516	421,314	441,671	483,979	491,267	486,408	493,464	468,046	461,301	445,058
Attendance	299,716	290,577	250,801	230,928	234,947	222,292	282,709	274,786	262,108	251,088
Events	642	613	696	804	835	707	684	602	612	702
Social Services										
Dial-a-ride passengers	N/A	N/A	N/A	N/A	8,213	8,311	12,133	11,435	9,495	9,525
Dial-a-ride traveled miles	N/A	N/A	N/A	N/A	7,594	10,327	13,655	24,117	25,421	21,102
Education										
Elementary schools	6	6	6	6	6	6	6	6	6	6
Middle schools	2	2	2	2	2	2	2	2	2	2
High schools	1	1	1	1	1	1	1	1	1	1

Source(s): Various Town Departments

TABLE 16

**TOWN OF TRUMBULL, CONNECTICUT
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

	FISCAL YEAR									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Public Safety										
Police stations	1	1	1	1	1	1	1	1	1	1
Substations	1	1	1	1	0	0	1	1	0	0
Police vehicles	59	45	44	46	45	47	45	46	54	53
Public Works										
Miles of town roads	213	213	213	213	213	213	213	213	213	213
Miles of sidewalks	16	16	16	16	16	16	16	16	16	16
Sanitary sewers (miles)	150	150	162	162	162	162	179	179	179	179
Storm sewers (miles)	60	60	60	60	60	60	60	60	60	60
Treatment capacity (thousands of gallons)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Parks and Recreation										
Acreage	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Neighborhood parks	10	10	10	10	10	10	10	10	10	10
Playgrounds (including schools)	17	17	17	17	17	17	17	17	17	17
Swimming pools	3	3	3	3	3	3	3	3	3	3
Ice skating facilities	0	0	0	0	0	0	0	0	0	0
Public golf course	2	2	2	2	2	2	2	2	2	2
Tennis courts	22	22	22	22	22	22	22	22	22	22
Baseball fields	24	24	24	24	24	24	24	24	24	24
Basketball courts	8	8	8	8	8	8	8	8	8	8
Soccer fields	20	20	20	20	20	20	20	20	20	20
Football fields	2	2	2	2	2	2	2	2	2	2
Public Libraries										
Libraries	2	2	2	2	2	2	2	2	2	2
Social Services										
Community center	2	2	2	2	2	2	2	2	2	2
Dial-a-ride buses	N/A	N/A	N/A	4	4	4	4	4	4	4
Education										
Schools	9	9	9	9	9	9	9	9	9	9

Source(s): Various Town Departments

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To the Town Council
Town of Trumbull, Connecticut

In planning and performing our audit of the financial statements of the Town of Trumbull, Connecticut, (the Town) as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

We noted the following matters involving the internal control over financial reporting and its operation that we offer as constructive suggestions for your consideration as part of the ongoing process of modifying and improving accounting controls and administrative practices.

The Town's management responses to these matters have also been included below. We did not audit the management's responses and, accordingly, we express no opinion on them.

Current Year Comments

Fraud Risk Assessment

It is estimated that U.S. businesses, including municipalities, lose up to 7% of annual revenue to fraud. Municipalities are especially vulnerable due to the large amounts of cash collected in the tax collector's office, in addition to decentralized cash collection points such as transfer stations, golf courses, recreation programs, etc. Although fraud may take many forms, asset misappropriation is the most common. Internally, fraudulent disbursements and inventory theft account for most asset misappropriation frauds. This type of fraud often goes undetected for several years. Current economic and business conditions have created an environment in which the risk of fraud has increased dramatically.

During the annual audit, we do obtain an understanding of the Town's internal controls and assess the risk of fraud and whether or not the financial statements would be materially misstated due to these risks; however, an audit is designed to provide reasonable, but not absolute, assurance. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform an examination of all transactions, there is a risk that material misstatements or noncompliance or fraud may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs.

During our discussions with management, we noted that the Town has not performed a Fraud Risk Assessment. The objectives of a Fraud Risk Assessment are to gather perceptions of fraud risk and to promote fraud awareness and prevention across the entity. The Fraud Risk Assessment process starts with the gathering of information on the population of fraud risks that may apply to the entity. This includes consideration of various types of possible fraud schemes, scenarios and opportunities to commit fraud. This information is then used to assess the relative likelihood and potential significance of identified fraud risk based on historical information, known fraud schemes and interviews with staff and management. A report is prepared documenting fraud risk within the entity and setting forth suggested policies and procedures to help prevent and detect fraud.

The best way to deal with fraud is to prevent it. We recommend that the Town perform a Fraud Risk Assessment. A Fraud Risk Assessment is designed to proactively identify fraud risk, pinpoint opportunities to attack and reduce the cost of fraud, determine if adequate fraud prevention exists and help to create cost-effective fraud prevention and detection policies and procedures.

Management Response: The Finance Department will discuss this recommendation with the Administration to consider hiring a consultant to address this issue.

Segregation of Duties

As part of the annual audit, we are required to obtain an understanding of the Town's internal control environment in order to assess the overall risk of material misstatement in the financial statements. We recommend the Town strengthen its segregation of duties whenever feasible, including but not limited to the following areas identified during our audit:

- Journal entries at both the Town and the Board of Education should be subsequently reviewed to verify they were posted correctly and appear reasonable. Subsequent reviews of journal entries will assist in the detection and determent of errors in financial reporting.

Management Response: The Town Finance Department will make sure all journal entries are prepared and reviewed by separate employees. The Board of Education Business Office has updated the monthly accounting closing process to include a review and signoff by the Business Administrator of the monthly journals that are prepared by the Accounting Manager.

Reporting Requirements for Single Audits

In our review of state report filings it was noted that the verification reports for the child nutrition program were submitted and prepared by the same individual. The segregation of preparation and review is an essential element of internal control to ensure reports are accurately reported. We recommend control procedures be strengthened to allow for a subsequent reviewer on all state and federal reports filed by the Board of Education.

Management Response: All state and federal report filings are currently reviewed by the Food Services Director and the Business Administrator. All future reports will be forwarded by the preparer to either the Food Services Director or Business Administrator who in turn will review and submit.

Board of Education Bidding Procedures

During our audit fieldwork, we noted instances where the Board of Education did not follow the Town's bidding policies for several purchases over \$10,000. In certain circumstances the Board of Education may require bid waivers for special instances and/or emergency activity. We recommend that the Board of Education review and strengthen its policy over purchasing and document any exclusions from the required policy.

Management Response: The Board of Education is in the process of reviewing the four instances that were cited as potential noncompliance with the Town's purchasing guidelines. The Board of Education will continue to strive to comply with Town purchasing guidelines and is currently evaluating a new position that would act as a Central Purchasing Agent for the Board of Education. This position would coordinate all requisitions and ensure that all purchases adhere to the Town's Purchasing Guidelines and will provide proper documentation in cases where a purchase may be "exempt" from bidding (i.e., State Contract).

Prior Year Recommendations

Fraud Tip Line

According to the *2014 Report to the Nations on Occupational Fraud and Abuse by the Association of Certified Fraud Examiners*, 42% of corruption cases are detected by tip. In contrast, management review, the second most common detection method for corruption cases, uncovered 16% of these schemes. External audits and reports from law enforcement accounted for far fewer discoveries of corruptions, just 3% and 2%, respectively, of these schemes. Additionally, of the whistleblower tips that led to the investigation of the cases, 49% of those tips came from an employee and another 15% came from an anonymous source. We recommend that the Town consider instituting a formal whistleblower policy that includes a tip line for employees to report suspected fraud or inconsistencies.

Management Response - The Town hired a Director of Labor Relations in February 2014 and his office is currently compiling an employee handbook that will include a whistleblower policy. The completion of this handbook is expected to be done during the 2016 fiscal year.

General Ledger Maintenance

One of the many responsibilities of management is to establish and maintain effective internal controls in order to ensure that the financial statements are fairly presented in accordance with generally accepted accounting principles. Developing strong controls and procedures regarding the information posted within the financial management system ensures the Town that the information is being accurately presented, allowing the governing body to make sound financial decisions on a timely basis. We offer the following recommendations to strengthen those current controls and procedures over general ledger maintenance:

- A review of the capital project funds and agency funds should be completed to ensure that any unused or inactive funds are properly closed out in the general ledger.
- The allowance for doubtful tax accounts and sewer operating accounts has remained at the same level for several years and should be reviewed on an annual basis for accuracy. Also, the Town should analyze all significant receivables for any additional allowances deemed necessary.
- The Town should research the balances within the land acquisition fund and LOCIP funds to determine future funding for these deficits.

- The Town should review the purpose and use of the debt service fund and ensure it is operating within the original intentions of the fund and GASB requirements.
- The Town's financial close procedures should include the reconciliation of transactions between funds to ensure agreement of interfund balance sheet accounts.

Management Response - The Town's Finance Department will continue to analyze and address these accounts for resolution.

Financial Management System Security

A financial management system is a key component of the overall internal control structure of the Town to provide reasonable assurance that the accounting records are complete and include all significant transactions. Therefore, it is essential that adequate procedures are established to safeguard these systems. We recommend the following:

- Town
 - The disaster recovery plan should be documented.
 - The E-discovery policy should be documented.
 - Information systems policies and procedures should be documented.
- Board of Education
 - The E-discovery policy should be documented.

Management Response - The Town and Board of Education is in the process of implementing formal policies regarding these recommendations.

This letter should be read in conjunction with our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 23, 2015.

This communication is intended solely for the information and use of management, members of the Town Council, the Board of Finance, others within the organization, federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 23, 2015

TOWN OF TRUMBULL, CONNECTICUT

STATE SINGLE AUDIT REPORT

JUNE 30, 2015

**TOWN OF TRUMBULL, CONNECTICUT
STATE SINGLE AUDIT REPORT
JUNE 30, 2015
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**Independent Auditors' Report on Compliance for Each Major State Program;
Report on Internal Control over Compliance; and Report on the Schedule of
Expenditures of State Financial Assistance Required by the State Single Audit Act**

To the Members of the Town Council
Town of Trumbull, Connecticut

Report on Compliance for Each Major State Program

We have audited the Town of Trumbull, Connecticut's compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town of Trumbull, Connecticut's major state programs for the year ended June 30, 2015. The Town of Trumbull, Connecticut's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Trumbull, Connecticut's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town of Trumbull, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the Town of Trumbull, Connecticut's compliance.

Opinion on Each Major State Program

In our opinion, the Town of Trumbull, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2015.

Report on Internal Control over Compliance

Management of the Town of Trumbull, Connecticut, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Trumbull, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Trumbull, Connecticut's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Trumbull, Connecticut, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Trumbull, Connecticut's basic financial statements. We issued our report thereon dated December 23, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 23, 2015

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2015**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Department of Economic and Community Development		
Small Town Economic Assistance Program (STEAP)	12052-ECD46000-42411-149	\$ 223,473
Urban Action Bonds - Nichols Generator	13019-ECD46200-41240	<u>35,291</u>
Total Department of Economic and Community Development		<u>258,764</u>
Department of Education		
Magnet Schools	11000-SDE64370-17057	107,900
Youth Services Bureau - Enhancement	11000-SDE84000-16201	7,455
Child Nutrition State Matching Grant	11000-SDE64000-16211	21,050
Health Foods Initiative	11000-SDE64000-16212	43,193
Vocational Agriculture	11000-SDE64000-17017	624,000
Adult Education	11000-SDE64000-17030	15,036
Health Services	11000-SDE64000-17034	62,899
Youth Services Bureau	11000-SDE64000-17052	25,628
Open Choice	11000-SDE64000-17053	<u>116,378</u>
Total Department of Education		<u>1,023,539</u>
Department of Energy and Environmental Protection		
Clean Water Fund	21014-DEP43720-40001	<u>56,347</u>
Connecticut State Library		
ConnectiCard Payments	11000-CSL66051-17010	13,174
Historic Documents Preservation Grants	12060-CSL66094-35150	<u>7,500</u>
Total Connecticut State Library		<u>20,674</u>

(Continued on next page)

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

State Grantor/Pass-Through Grantor/ Program Title	State Grant Program Core-CT Number	Expenditures
Office of Policy and Management		
Payment in Lieu of Taxes (PILOT) on State-Owned Property	11000-OPM20600-17004	\$ 96,878
Payment in Lieu of Taxes (PILOT) on Private Colleges and General Hospitals	11000-OPM20600-17006	18,591
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	3,362
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	245,249
Property Tax Relief for Veterans	11000-OPM20600-17024	32,937
Local Capital Improvement Program	12050-OPM20600-40254	329,717
Municipal Grants-In-Aid	12052-OPM20600-43587	<u>178,045</u>
Total Office of Policy and Management		<u>904,779</u>
Department of Emergency Services and Public Protection		
State Assets Forfeiture Revolving Fund	12060-DPS32155-35142	<u>376</u>
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57000-43455	<u>493,790</u>
Total State Financial Assistance Before Exempt Programs		<u>2,758,269</u>
Exempt Programs		
Office of Policy and Management		
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005	<u>53,557</u>
Department of Education		
Public School Transportation	11000-SDE64000-17027	60,949
Educational Cost Sharing	11000-SDE64000-17041-82010	3,362,433

(Continued on next page)

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2015**

<u>State Grantor/Pass-Through Grantor/ Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
Excess Costs Student Based and Equity	11000-SDE64000-17047	\$ 901,741
Nonpublic School Transportation	11000-SDE64000-17049	<u>18,415</u>
Total Department of Education		<u>4,343,538</u>
Department of Administrative Services		
School Construction Grants	13009-DAS27636-40896	50,389
School Construction Grants	13010-DAS27636-40901	<u>464,828</u>
Total Department of Administrative Services		<u>515,217</u>
Total Exempt Programs		<u>4,912,312</u>
Total State Financial Assistance		\$ <u><u>7,670,581</u></u>

The accompanying notes are an integral part of this schedule

**TOWN OF TRUMBULL, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2015**

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of state financial assistance (the Schedule) includes the state grant activity of the Town of Trumbull, Connecticut, under programs of the State of Connecticut for the year ended June 30, 2015. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. Because the Schedule presents only a selected portion of the operations of the Town of Trumbull, Connecticut, it is not intended to, and does not, present the financial position, changes in fund balance, changes in net position or cash flows of the Town of Trumbull, Connecticut.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Trumbull, Connecticut, conform to accounting principles generally accepted in the United States of America as applicable to governmental organizations. The information in the Schedule is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Expenditures reported on the Schedule are presented on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity and, accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule.



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Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Members of the Town Council
Town of Trumbull, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Trumbull, Connecticut, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Trumbull, Connecticut's basic financial statements, and have issued our report thereon dated December 23, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Trumbull, Connecticut's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Trumbull, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Trumbull, Connecticut's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2015-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Trumbull, Connecticut's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Town of Trumbull, Connecticut's Response to Findings

The Town of Trumbull, Connecticut's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Town of Trumbull, Connecticut's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Town of Trumbull, Connecticut's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Trumbull, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blum, Shapiro & Company, P.C.

West Hartford, Connecticut
December 23, 2015

**TOWN OF TRUMBULL, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? X yes _____ none reported
- Noncompliance material to financial statements noted? _____ yes X no

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(ies) identified? _____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? _____ yes X no

The following schedule reflects the major programs included in the audit:

State Grantor and Program	State Core-CT Number	Expenditures
Department of Economic and Community Development:		
Small Town Economic Assistance Program (STEAP)	12052-ECD46000-42411-149	\$ 223,473
Department of Education:		
Vocational Agriculture	11000-SDE64000-17017	624,000
Office of Policy and Management:		
Property Tax Relief for Elderly and Totally Disabled Homeowners	11000-OPM20600-17018	245,249
Department of Transportation:		
Town Aid Road Grants - Municipal	12052-DOT57000-43455	493,790
Dollar threshold used to distinguish between type A and type B programs:		\$ 200,000

II. FINANCIAL STATEMENT FINDINGS

Finding No. **Payroll Processing**
2015-001

Criteria	The Board of Education is required to provide reasonable assurance that all payroll expenditures are properly charged in accordance with all cost principles and represent actual hours worked.
Condition	There was no review of timesheets for custodian maintenance workers within the Board of Education by the department supervisor during the fiscal year.
Questioned Costs	None noted.
Context	Payroll expenditures represent a significant amount charged to the Board of Education.
Effect	Expenditures could be charged to employees for hours that were not worked.
Cause	Procedures were not properly communicated during the turnover of Maintenance Department personnel.
Recommendation	We recommend that Board of Education strengthen their procedures to ensure all payroll timesheets are reviewed by department supervisors prior to finalizing payroll in accordance with the existing policy.
Management Response and Planned Corrective Action	The Facilities Director has been advised that all timesheets for Custodians/Maintenance personnel are to be reviewed and approved by him. This process is already in place.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No matters were reported.

IV. STATUS OF PRIOR YEAR FINDINGS

Prior Audit Findings Resolved:

<u>Finding Number</u>	<u>Description</u>
2013-001	Financial Reporting Requirements

**2016 – 2020
CAPITAL IMPROVEMENT PLAN
NARRATIVE**

Summaries are listed below. See attached Exhibits for additional information regarding requests.

STANDARD DEFINITION FOR CAPITAL IMPROVEMENT

- Any acquisition or lease of land
- Purchase of major equipment or vehicles in excess of \$10,000 with life expectancy 5+ years
- Construction of new building facilities with cost in excess of \$10,000
- Major building improvements with a cost in excess of \$10,000
- Major equipment or furnishings in excess of \$10,000

BOARD OF EDUCATION

The Board of Education Facilities Director, Mark Deming, prepared the plan. See **Exhibit A** for the proposal detail.

ROADWAYS

Streets were prioritized based on wear, safety, and usage. Cost includes much needed drainage repairs where indicated due to severe deterioration, asphalt, tack, catch basin, manholes, curbing as needed, grading/compacting, loading and trucking of excess material, in addition to an estimate for shoulder restoration charges that will be incurred. Video Inspection was also included for each year. Estimates based on current pricing for milling/reclaiming and asphalt. An additional line item was added each year to cover the cost of any additional drainage repairs that may be required as a result of video inspection findings.

PUBLIC FACILITIES

Costs are based on professional estimates from a report prepared by Antinozzi Associates, which was revised on September 30, 2010. Projects were reviewed and updated as necessary. Projects will be bid as required by Charter and costs are subject to change. **See Exhibit B.**

Helen Plumb Building:

Mechanical – Two AHU replacements (10 tons Each). Replacement to be done in partnership with UI.

Trumbull Library:

Thermal and Moisture Protection – Roof Replacement total estimated cost of \$480,000. Currently requesting approval to replace the older section of the roof at an estimated cost of \$190,000.

Mechanical – Coil and condensing unit replacement required. This project to be completed in partnership with UI.

Town Hall:

Construction – Renovation of Town Hall space to promote functional flow of services provided to the public. The current amount listed represents a placeholder amount for this project. Design work is anticipated to take place in CY16.

Miscellaneous – Complete upgrade of existing fire/security system.

Town Hall Annex:

Relocation/Construction – Transfer of Probate Court/Department to Annex building. Construction includes the replacement of the existing council chambers as well as the relocation of the permitting process to this building as well.

Police Headquarters:

Finishes – Replacement of old/worn flooring – VCT.

Thermal and Moisture Protection - See attached quote/photos regarding repointing and sealing of exterior of building. Quote provided is for one section of the building. Per Allen White, estimated cost for complete building will be approximately \$90,700.

Miscellaneous – Installation of Keyless Entry system per attached quote in Exhibit B. - Completion of Cell Block door modifications - Estimated Design Fee for renovations/expansion of existing locker room.

Senior Center:

Electrical – Replace existing lighting on second floor with LED lighting. Project to be completed in partnership with UI.

Mechanical – Replacement of two 20ton ATU's. Project to be completed in partnership with UI.

Mechanical – Installation of boiler controls. Project to be completed in partnership with UI.

Construction – Placeholder for estimated costs related to the design of a new Senior/Community Center.

EMS Building:

Site Construction – The EMS department is requesting a building study to be done at this time and have estimated the facility study to cost approximately \$50,000. See attached within Exhibit B for further information regarding the need for the study.

PARK IMPROVEMENTS

See **Exhibit C** for Narrative and supporting documentation for improvements being requested by the Director of Parks and Recreation.

FLEET & EQUIPMENT

The Highway Department replaces equipment based on usage and condition. The vehicle may have rust and erosion due to road or work conditions that require replacement sooner than the recommended useful life. The general rule is to replace this equipment every 15 to 20 years. See **Exhibit D** for estimated pricing for this year's equipment purchase request.

Cost estimates are as follows:

Snowplow/Sander: Based on current pricing per attached documentation for chassis and sander. Pricing reflects state bid rates with a 10% adjustment to reflect historical price increasing year to year on state contracts.

John Deer Backhoe – Requesting purchase of a new piece of equipment to fulfill the needs/versatility of the department.

Screenall – Replacement of existing REED Screenall, which is reaching the end of its useful life.

Open Top Trailers – Purchase of three open top trailers for the purpose of hauling recycling and metal materials from the transfer station. The purchase of these trailers will eliminate the need to use an outside vendor to haul the material.

EMS – Ambulance pricing based on most recent purchase, documents attached.

ECONOMIC DEVELOPMENT

See attached **Exhibit E** regarding the modernization of the Long Hill Green in light of recent business development in this area.

ENGINEERING

Colony Road-Sedimentation Removal Design – This project is proposed to initiate a design to remove sedimentation build up from the wetland area in the vicinity of Colony Road and Blackhouse Road. Right of Entry agreements would have to be executed between Property owner and Town of Trumbull. Design is required to obtain appropriate permits from local governing agencies as well as a potential permit from appropriate State agencies. Construction is proposed for 2017.

Bassick Road– Culvert Expansion - This project is proposed to install headwalls on both sides of the culvert located at the intersection of Bassick Road and Blackhouse Road.

Lake Ave – Sedimentation Removal Design- This project is proposed to initiate a design to remove sedimentation build up from the wetland area on the south side of Lake Ave approximately 100 feet east of Main Street. This work is proposed to occur on Town property. A Right of Entry Agreement would have to be executed between property owner and Town of Trumbull for one location in this area. Design is required to obtain appropriate permits from local governing agencies as well as a potential permit from appropriate State agencies. Construction is proposed for 2017.

Route 111 – Pequonnock Multi Use Trail Crossing - This project is proposed to modify the trail crossing at Route 111 and Old Mine Road. Modifications to the roadway pavement markings and installation of textured pavement crossing are proposed. In addition, Rapid Beacon Flashing Lights are proposed.

Route 111/Old Mine Road – Intersection Design – This project is proposed to initiate a design for a new roadway intersection. The amount proposed reflects 50% of the design cost. It is anticipated that private funds would account for the remaining 50%. It is also anticipated that a project application will be submitted to the State of Connecticut to fund the construction phase.

Whitney Ave – Pequonnock Multi Use Trail Crossing – This project is proposed to modify the trail crossing at Whitney Ave. Installation of additional roadway pavement markings and additional signs are proposed. In addition, Rapid Beacon Flashing Lights are proposed.

Town Wide Bridges – Design/Construction for Town wide Inspection- This project is proposed to begin design and implement improvements on Town Bridges relating to scour remediation. Prioritization will be based on On-Call Structural Engineer’s recommendation.

See **Exhibit F** for further details.

ENTERPRISE

WPCA projects are provided by Town Engineer for various town wide repairs.

Various Roads – Town Wide Repairs – This project is proposed to initiate improvements to various areas of the sanitary sewer system. The WPCA funds pipe video inspections and the funds associated with this item is proposed to repair these areas on an as-needed basis.

Beardsley Pump Station – Flow Analysis - This project is proposed to begin the design analysis to re-direct sewage flow from Trumbull’s main discharge point to potentially a different jurisdiction. The amount proposed reflects design costs for 2016. Additional funds for this task will be requested in out years.

Town Wide – Emergency Bypass Forcemain Connection - This project is proposed to create a bypass connection into the existing forcemain along side various Pump Stations. In the event of complete pump failure at the pump stations, this new bypass connection would allow the WPCA to install a portable bypass pump and tie into this new forcemain connection.

Town Wide – Emergency Bypass Portable Pump w/ Trailer – This project is proposed to purchase a portable bypass pump. The pump is proposed to be used in the event of an existing pump failure at various pump stations.

Park Ave Pump Station-Pump Station Design - This project is proposed to initiate a design of the Park Ave Pump Station reconstruction. The WPCA initiated a Town Wide pump station analysis and Park Ave pump station was recommended for replacement based on age, current codes and amount of pump station repairs.

See **Exhibit G** for further details.

OTHER PROJECTS

Pequonnock River Trail Rest Building: Amount requested represents estimated cost for renovation work. Site work and yard scape to be requested by Regional Planning.

EXHIBIT A



TRUMBULL BOE CAPITAL PLAN

2016-2017

Trumbull BOE Five year capital

	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	TOTAL
	Capital Plan					
	PLANNED	PLANNED	PLANNED	PLANNED	PLANNED	2015-2019
Board of Education						
Hillcrest Middle School	1,620,000	70,000	293,000	45,000	-	2,028,000
Madison Middle School	1,863,000	983,000	2,150,000	190,000	-	5,186,000
Middlebrook Elementary	-	560,120	115,000	110,000	946,500	1,731,620
Daniel Farms Elementary	-	775,000	-	577,823	1,100,000	2,452,823
Jane Ryan Elementary	600,000	1,290,000	346,000	416,000	-	2,652,000
Booth Hill Elementary	1,460,000	1,240,000	40,000	40,000	40,000	2,820,000
Tashua Elementary	40,000	640,000	384,837	40,000	40,000	1,144,837
Frenchtown Elementary	-	-	-	-	650,000	650,000
TECEC	-	-	-	37,000	-	37,000
Agriscience High School	734,128	25,000	12,000	62,000	406,000	1,239,128
Trumbull High School	425,000	-	-	85,000	-	510,000
Equipment/District Wide Infrastructure	-	-	120,000	100,000	-	220,000
Long Hill Administration Bldg	-	329,362	-	300,000	-	629,362
TOTAL BOE	6,742,128	5,912,482	3,460,837	2,002,823	3,182,500	21,300,770

Madison Middle School

- Asbestos Abatement flooring and pipe insulation
- \$50,000
- Drainage, sidewalks and curbs in preparation for following year paving
- \$503,000

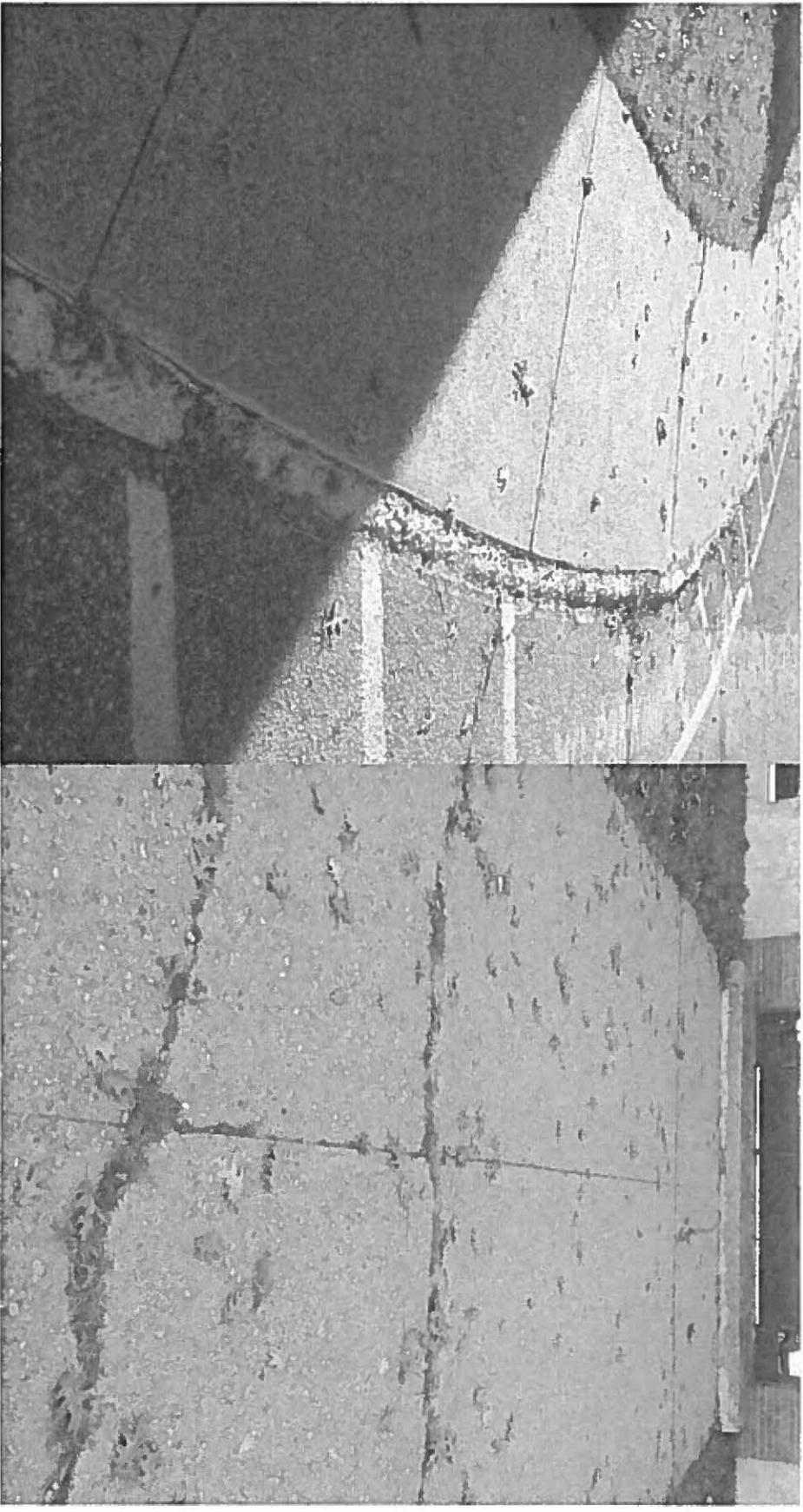
Madison Middle School	Environmental	Asbestos Abate VAT/Piping Insulation	50,000	50,000	50,000	50,000	-
Madison Middle School	Paving	Parking Lot and Driveway Paving	-	933,000	-	-	-
Madison Middle School	Paving	Drainage and Curbs	503,000	-	-	-	-
Madison Middle School	Windows	Window Replacement (1960)	-	-	2,100,000	-	-
Madison Middle School	Safety	Update Clock System/PA	-	-	-	140,000	-
		Total Madison Middle School:	553,000	983,000	2,150,000	190,000	-



Existing conditions



Existing Conditions





Project : **Madison Middle School**
Paving Restoration Project -2016
Drainage and Curbs

Date: 10/19/2015
Estimate By: WCM
Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Concrete Walks	SF	13014	7.50	\$ 97,605.00
	Concrete Curbing	LF	7056	25.00	\$ 176,400.00
	Grass Restoration	SY	2285	7.00	\$ 15,995.00
	Tempoary paving	SY	1600	25.00	\$ 40,000.00
					\$ -
UNIT PRICE SUBTOTAL =					\$ 330,000.00

ALLOWANCES

Pipe Video Inspection	ALLOWANCE			\$ 10,000.00
Drainage repairs	ALLOWANCE			\$ 50,000.00
CB Tops	EA	4	600.00	\$ 4,500.00
Reset manhole tops	EA			\$ -
				\$ -
ALLOWANCE SUBTOTAL =				\$ 64,500.00

UNIT PRICE + ALLOWANCE =				\$ 394,500.00
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LUMP SUM ITEMS

Design				\$ 18,000.00
Inspection				\$ 25,000.00
Layout				\$ -
LUMP SUM SUBTOTAL =				\$ 43,000.00

SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM =				\$ 437,500.00
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CONTINGENCY AND INCIDENTALS

Contingency & Incidents (15% x (Unit Price + Allowances + Lump Sum))				\$ 65,625.00
TOTAL =				\$ 503,125.00

ADD 3% ESCALATION PER YEAR - IF COMPLETED IN 2017 =				\$ 518,219.00
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Unit Cost	38.66	\$/ sf
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Booth Hill Elementary School

- Parking lot and driveway paving
- \$710,000
- Drainage, sidewalks and curbs
- \$150,000

Booth Hill Elementary	Environmental	Asbestos Abate VAT/Piping Insulation	-	40,000	40,000	40,000	40,000
Booth Hill Elementary	Paving	Parking Lot and Driveway Paving	710,000	-	-	-	-
Booth Hill Elementary	Windows	Window Replacement (1955)	-	1,200,000	-	-	-
Booth Hill Elementary	Environmental	Drainage	150,000	-	-	-	-
Total Booth Hill Elementary:			860,000	1,240,000	40,000	40,000	40,000



Existing conditions





Project :

Booth Hill
Paving Restoration Project -2016

Date: 10/19/2015

Estimate By: WCM

Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Pavement Excavation & Disposal (81257 sf)	SY	9,029	5.00	\$ 45,142.78
	Process Aggregate (4")	CY	961	25.00	\$ 24,025.00
	Binder Course (2") 9029 sy)	Tons	1083	110.00	\$ 119,130.00
	Wear Course (2") (9029 sy)	Tons	1083	110.00	\$ 119,130.00
	Grass Restoration	SY	508	7.00	\$ 3,556.00
	ADA Signage	EA	4	125.00	\$ 500.00
	Parking Stall Line Striping	EA	83	15.00	\$ 1,245.00
	ADA Stalls	LF	4	60.00	\$ 240.00
	Cross Walks & Stop Bars	EA	2	85.00	\$ 170.00
	Line Striping	LF	6000	0.65	\$ 3,900.00
					\$ -
UNIT PRICE SUBTOTAL =					\$ 317,038.78

ALLOWANCES

Pipe Video Inspection		ALLOWANCE		\$ 10,000.00
Drainage repairs		ALLOWANCE		\$ 150,000.00
Concrete Curbing repairs		ALLOWANCE		\$ 30,000.00
Concrete Walk repairs		ALLOWANCE		\$ 30,000.00
CB Tops	EA	4	750.00	\$ 4,500.00
Reset manhole tops	EA	2	750.00	\$ 1,500.00
				\$ -
ALLOWANCE SUBTOTAL =				\$ 226,000.00

UNIT PRICE + ALLOWANCE = \$ 543,038.78

LUMP SUM ITEMS

Design		\$ 36,000.00
Inspection		\$ 35,000.00
Layout		\$ 3,400.00
LUMP SUM SUBTOTAL =		\$ 74,400.00

SUBTOTAL - UNIT PRICE + ALLOWANCES + LUMP SUM = \$ 617,438.78

CONTINGENCY AND INCIDENTALS

Contingency & Incidents (15% x (Unit Price + Allowances + Lump Sum))	\$ 92,616.00
TOTAL =	\$ 710,054.78

ADD 3% ESCALATION PER YEAR - IF COMPLETED IN 2017 = \$ 731,356.00

Unit Cost	78.65	\$/ SY
	8.74	\$/ SF



Tashua Elementary School

- **Asbestos Abatement flooring and pipe insulation**
- **\$40,000**

Agriscience High School

- Parking lot and driveway paving
- \$584,128
- Greenhouse wall repairs
- \$50,000
- Main Entry post and beam structure repair and replace
- \$100,000

Agriscience High School	Paving	Parking Lot and Driveway Paving	584,128	-	-	-	-
Agriscience High School	Masonry	Greenhouse Wall Repair	50,000	-	-	-	-
Agriscience High School	On Site Const	Repair replace Post and Beam Entry	100,000	-	-	-	-
Agriscience High School	On Site Const	Fencing Replacement	-	-	-	62,000	-
Agriscience High School	On Site Const	Storage Building Construction 10x20	-	25,000	-	-	-
Agriscience High School	Environmental	Acoustical Panel Installation	-	-	12,000	-	-
Agriscience High School	On Site Const	New Barn for Sheep	-	-	-	-	406,000
Total Agriscience High School:			734,128	25,000	12,000	62,000	406,000

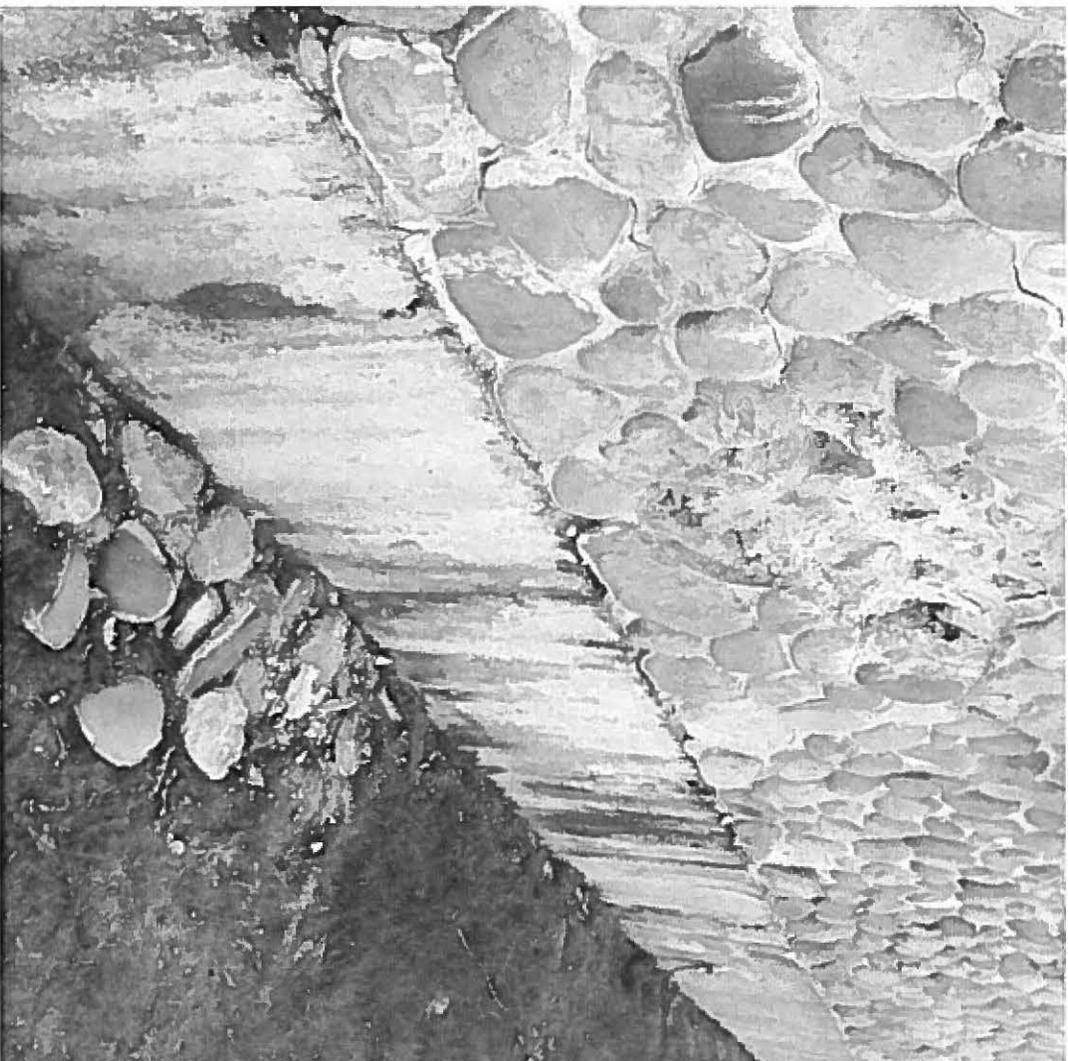


No base installed

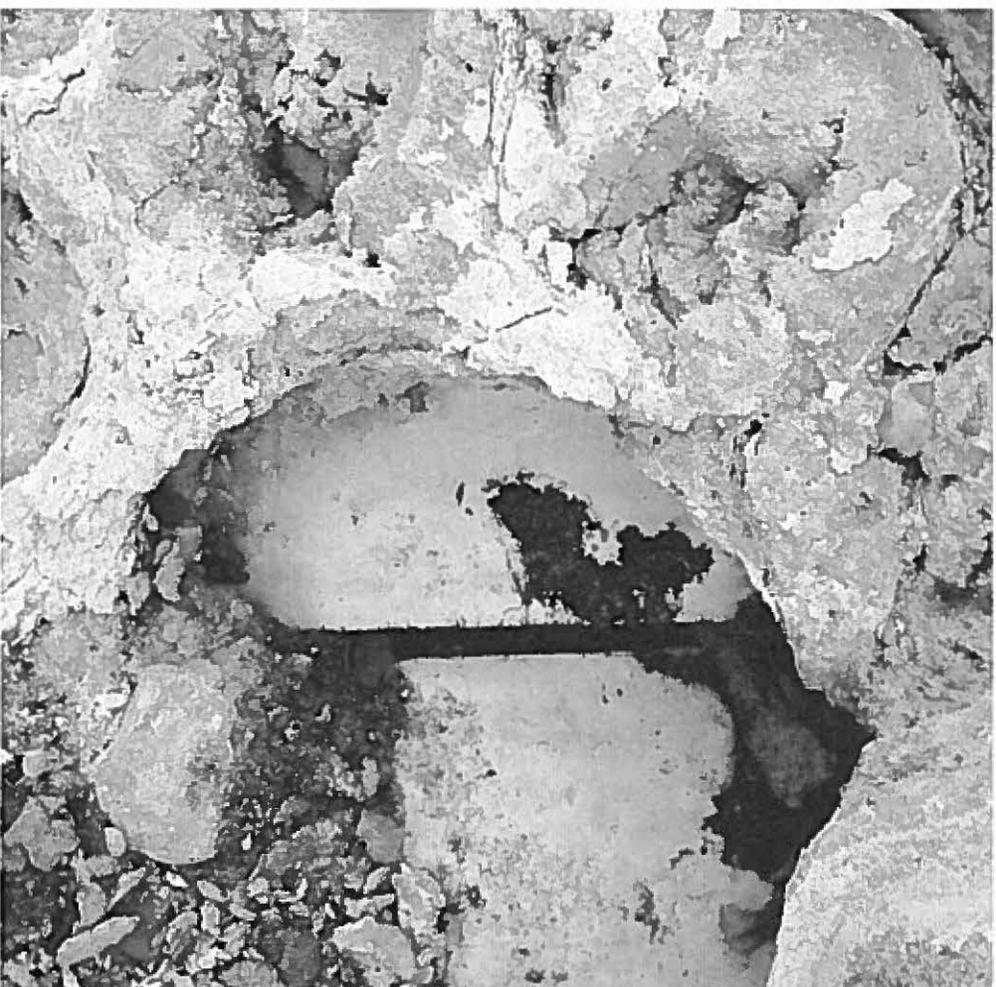




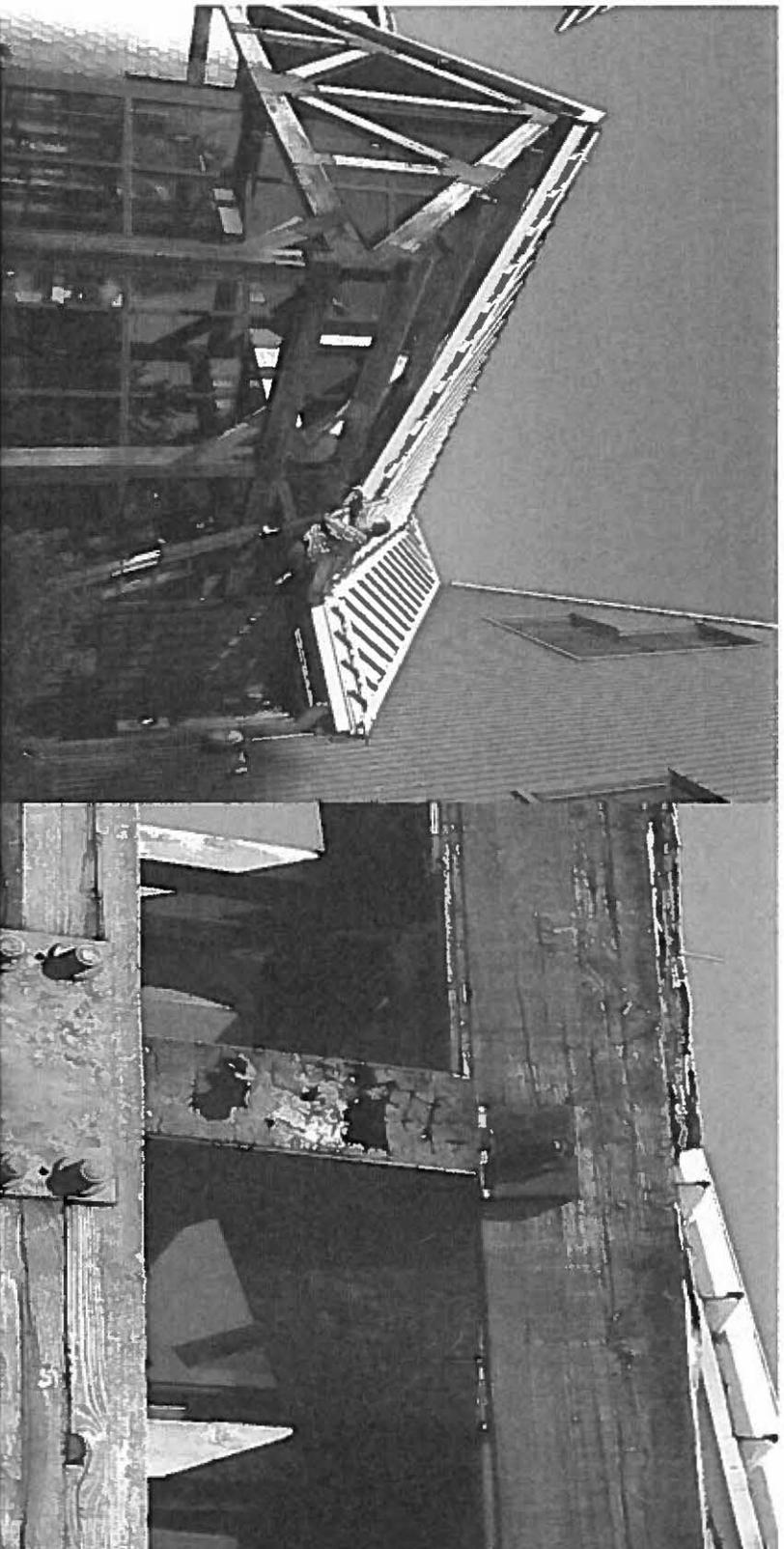
Falling stone and signs of water incursion



Lack of ties to interior foundation wall



Post and Beam Entry Decay



AG Entry





DeStefano & Chamberlain

Incorporated

November 16, 2015 - DRAFT

Mr. Mark Deming, Facilities Director
Trumbull Public Schools
6254 Main Street
Trumbull, CT 06611

Re: Agriscience & Biotechnology Center – 536 Daniels Farm Road, Trumbull, CT

Dear Mr. Deming,

I met with you and John Morello, Maintenance Supervisor, on November 3rd at the Agriscience & Biotechnology Center. You asked that I review the timber roof structure above the main entrance.

The existing facility is a 2 story school building constructed in 1999-2000. It is located on the Trumbull High School/Hillcrest Middle School campus, between the middle school and the BoE maintenance barn.



The agriscience building includes classroom space, laboratories, and a greenhouse. The Architect was Wiles + Associates Architects of Bridgeport, the structural engineer was Hallisey Engineering of Wethersfield, and the General Contractor was Salce Contracting Associates of Stratford.

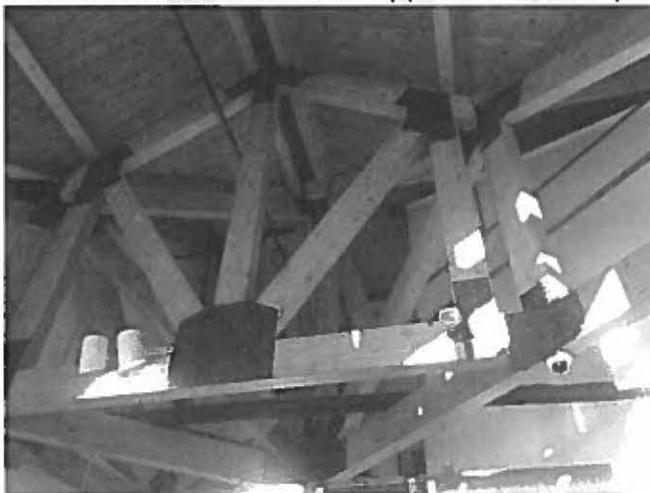
Structural and Architectural Engineering



The building is primarily a steel-framed structure. However, there are several roof areas that are structured with glue-laminated (“glulam”) timber trusses, purlins, and decking. At the front entrance porch, the timbers extend out beyond the enclosed building and are exposed to the weather.

The entry roof straddles an “air-lock” vestibule and front lobby which are enclosed with a glass curtain wall system. One timber truss and numerous purlins pass thru the curtain wall, and are both inside and outside the building. One timber truss is completely outdoors. The trusses are supported on glulam beams and posts which are also outdoors. Spanning across the trusses are glulam purlins and timber decking which receive the roof system. It is noted that the roof system is “peeled back” from the edge of the timber frame as shown in the photo above, exposing some of the timbers to the weather on all faces. Also, where the roof does reach the perimeter of the timber frame, it is held more or less flush without any overhang.

The exterior timbers were recently power-washed as part of maintenance work, and a significant amount of loose and rotted wood came off in the process.



Just inside the lobby, the glulam timber elements and steel hardware are in like-new condition. The timbers species appear to be Douglas Fir with a clear finish.

I accessed the roof eave level with an extension ladder and visually examined the timbers and probed for decay with a screwdriver. I observed a significant amount of wood decay and metal corrosion from exposure to the weather, as identified in the photos that follow.

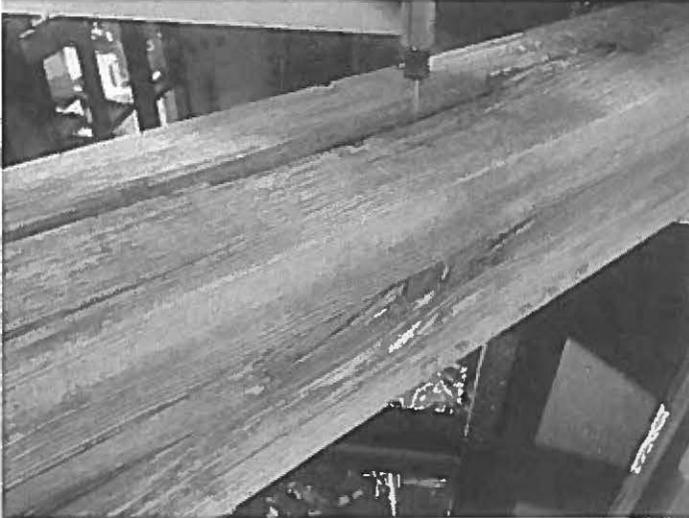


Image 1: Split along top face of plate beam, extends to more than half depth, internal rot.

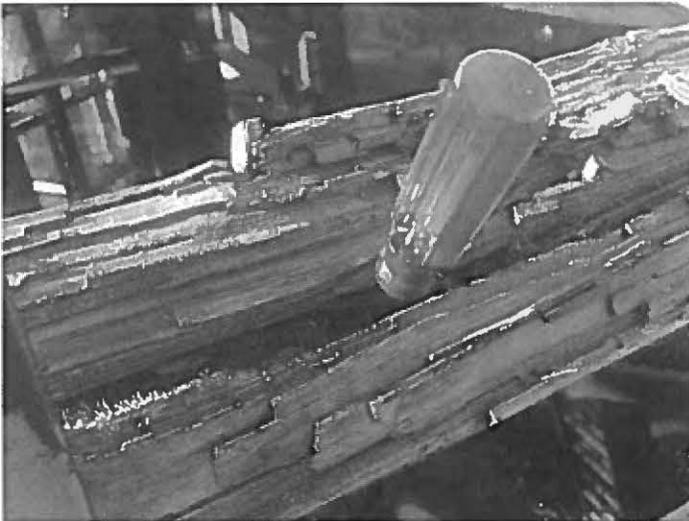


Image 2: Top half of purlin missing, screwdriver almost reaches bottom



Image 3: End of truss (top and bottoms chords) rotted, screw no longer engaging sound wood. Steel hardware corroded. Exposed plate beam split (same beam as in image 1)

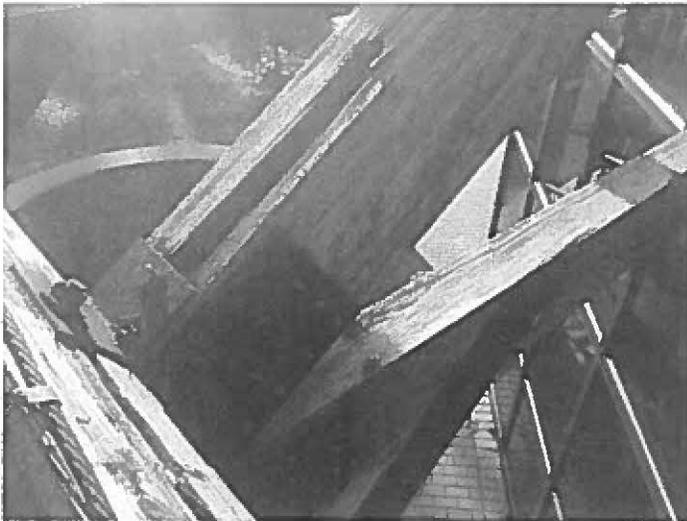


Image 4: Top view of truss top chord shown in Image 3. Rot extends into connection area.

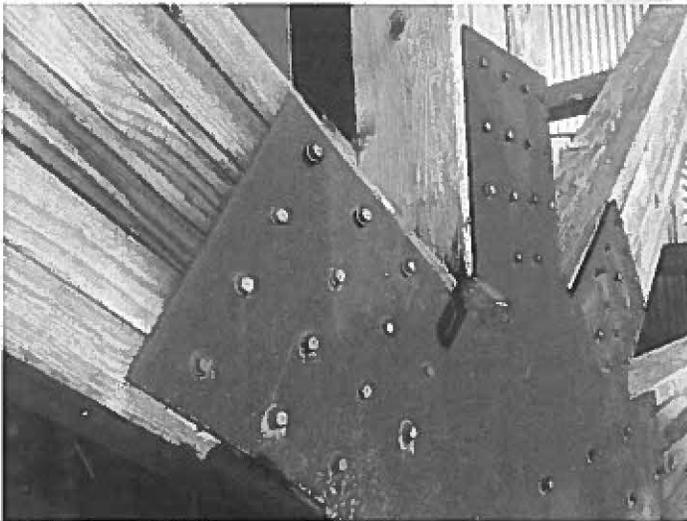


Image 5: Typical side plate connection. 1/4" thick painted steel fastened with wood screws. This photo is of the intersection of the outer truss bottom chord with the king post and webs. The screws are rusted and some are loose. The plate is also loose. Note how the acute angles formed by the intersecting timbers are facing up and form a trough which can collect and hold water. Note also that the screwdriver bottoms out in rotted area behind side plate. Other side plate connections are in similar condition.



Image 6: Post base connection to foundation. Large cavity inside post where wood has rotted away. The post is flush with pier and sidewalk, not raised, also no end grain protection is provided.

A set of the original Wiles/Hallisey architectural and structural project drawings dated 1998 was available in the BoE's Plan Room. The set is not labeled "For Construction", but no other set could be located. No timber shop drawings, commonly prepared for a project of this magnitude, could be located in the Plan Room, although other shop drawings were found. I reviewed the drawings to become familiar with the project, and made the following observations:

- The as-built configuration of the trusses and purlins do match the architectural drawings. The purlins shown on the structural drawings were 10x10 solid wood timbers, glulams of a smaller size were used instead. However, the smaller size appears adequate since laminated wood has a higher strength than solid sawn.
- The architectural and structural drawings do not make mention of the timber species. The interior areas I observed are Douglas Fir with a clear finish, and the same members run from inside to the outside. Douglas Fir is not a naturally decay-resistant wood species such as redwood or cedar.
- The architectural and structural drawings do not indicate if wood to be used outdoors was to receive preservative wood treatment. The two common ways of treating glulams are building them up of pressure treated Southern Pine which has a greenish color, or apply a solvent-based pentachlorophenol preservative to the completed product, which gives the timbers a dark brown color. It is obvious neither process was used. Typically a clear sealer is applied by the glulam fabricator, but only to protect the timbers from staining during construction. The lack of proper wood treatment has led to the decay observed.
- The architectural and structural drawings do not make mention of metal hardware being corrosion resistant. Where noted, it is referred to as "painted black". Most of the hardware observed is painted steel, and is corroded. Paint is a poor long-term protective coating for ferrous metals, since periodic repainting is needed. Galvanized steel or stainless steel is the common choice for outdoor hardware.
- The architectural and structural drawings do not show any cap flashing along the tops of exposed purlins and beams, which would protect top surfaces from standing water.
- The architect's drawings show that the roof "peel back" was part of the original design. This exposed the timbers on all surfaces to weather, leading to more extensive decay in this area.
- The architect's drawings show the roof overhangs being essentially flush with the timbers, affording no additional protection from driven rain.
- The configuration of the trusses shown by the architect and structural engineer causes there to be V-shaped areas facing to the sky, which are prone to collect and hold rain water.
- The structural drawings show the timber posts sitting 1" above the concrete pier on a steel plate, and the concrete pier being held 8" above the sidewalk surface. The steel plate was not installed, and the concrete is flush with the sidewalk. No waterproofing was applied to the end grain of the post to protect it from wicking moisture from the concrete. The timber is essentially at grade, and not elevated sufficiently for protection of the wood from the effects of snow and rain splash back.
- The steel side plate connections on the timber trusses do not match those shown on the structural drawings – multiple ¼" diameter screws were used instead of single or doubled 1" diameter bolts. Because shop drawings could not be located, it is not clear if these alternate connections were approved by the project structural engineer, or if they were reviewed by a specialty engineer knowledgeable in timber connection design (known as "delegated design"). Two concerns with this choice of connection type:
 - In timber elements exposed to the weather, the side plates trap moisture against both faces of a timber in a concentrated area.
 - Due to the rotted wood, many of these screws can now be loosened and removed by hand. Some of the side plates are loose.

I have concluded that the deterioration of the timber entry roof is the direct result of the effects of weather not being adequately addressed in the design and construction of the building. It is uncommon for a 15 year old structure to be in such poor condition.

I have also concluded that the existing entry roof in its current condition is unsafe. Two trusses, one beam, and two purlins are rotted to the extent of lacking sufficient capacity to support the roof under snow loads. There is also a risk of falling wood debris and metal parts. Repairs are required immediately, time is of the essence.

I understand that the front entrance needs to be maintained operable for egress and normal school access. I met with you and Greg J. Raucci of Bismark Construction on Friday November 13th, and we discussed temporary protective measures which could be implemented to allow continued use of the entry before permanent repairs can be budgeted and mobilized. The temporary measures would consist of a combination of temporary shoring of the outer truss and wrapping all the exterior timbers and metal connections in a manner that would encapsulated them and trap any debris.

DeStefano & Chamberlain, Inc. is available to provide the necessary architectural and structural engineering services for this project on an expedited basis. We anticipate that the work will involve cutting off the portions of the roof and timbers that project outside of the curtain wall system, and re-supporting the structure with additional beams, columns, and foundations. We would also propose a new canopy roof over the entry doors to compensate for the lost roof area. We will proceed with a design of this manner unless we hear otherwise from you.

Please contact me with any questions.

Sincerely,

Kevin H. Chamberlain, P.E., SECB



DeStefano & Chamberlain

Incorporated

November 3, 2015

Mr. Mark Deming, Facilities Director
Trumbull Public Schools
6254 Main Street
Trumbull, CT 06611

Re: **On-Call Architectural and Structural Engineering Services**
Task #10: Agriscience & Biotechnology Center – 536 Daniels Farm Road, Trumbull, CT
Entry roof timber repairs

Dear Mr. Deming,

Pursuant to our contract for On-Call Architectural and Structural Engineering Services, I am pleased to furnish the Town of Trumbull (client) with the proposed Project Scope, Scope of Services, Fee, Schedule, and Project Terms and Conditions in connection with repair of the deteriorated timber roof framing at the entrance to the building.

PROJECT SCOPE

The existing timbers supporting the entry roof are deteriorated from exposure to the weather. Repairs are needed on an expedited basis. DeStefano & Chamberlain, Inc. will serve as the architect and structural engineer for this project.

SCOPE OF SERVICES

Investigation Phase (Estimated Fee \$2,500)

- Visit the site and review existing conditions.
- Review available original architectural and structural drawings.
- Prepare a structural condition report with recommendations for repair.
- Meet with BoE staff and outside contractor to discuss temporary repair and protection.

Structural and Architectural Engineering

Design Phase (Estimated Fee \$9,000)

- Perform structural analysis and design calculations of the structural framing and foundation.
- Preparation of architectural/structural working drawings. Drawings will be prepared using Revit.
- Preparation of written specifications, if needed.
- Preparation of the *Statement of Special Inspections Form*.
- Attend not more than 4 meetings with the client.

Construction Phase (Estimated Fee \$4,000)

- Attend "kick-off meeting" with selected contractor and BOE staff.
- Respond to RFIs from the contractor.
- Review technical submittals furnished by the contractor. Review shall be for general compliance with the contract documents.
- Visit the site and perform inspections of the repairs.
- At the conclusion of the project, provide a final report to the BOE that certifies whether or not the work was completed in accordance with the contract.

SCHEDULE – TBD. Time is of the essence.

FEE

The fee for these services shall be charged based on actual accrued time in accordance with our standard hourly rate schedule per contract for On-Call Structural Engineering Services.

PROJECT TERMS AND CONDITIONS

Mechanical, Electrical, Plumbing, and Fire Protection engineering services are not included. If those consultants become necessary, they will be billed as an additional service with 10% markup.

We look forward to the opportunity to be of service to you on this project.

Respectfully submitted,



Kevin H. Chamberlain, P.E., SECB
CEO

Accepted by: _____ Date: _____

Agriscience & Biotechnology Center
536 Daniels Farm Road
Trumbull, CT

Summary of proposed repairs to
address deteriorated timbers
exterior of building. 11-16-2015

DeStefano & Chamberlain

Incorporated

Structural and Architectural Engineering

50 Thayer Street, Fairfield, CT 06824-5725
203 254-7131 www.destructural.com



PHASE 1:

New timber knee brace at
two inside corners, using
salvaged materials.

Add vertical struts in
existing truss using salvaged
materials.

New 3 1/2 x 16 pressure
treated PSL rake rafter
beams along face of curtain
wall, under existing purlins

New timber bracing
members inside vestibule
using salvaged materials

Existing timbers (in red) to
be removed - cut back at
face of curtain wall.

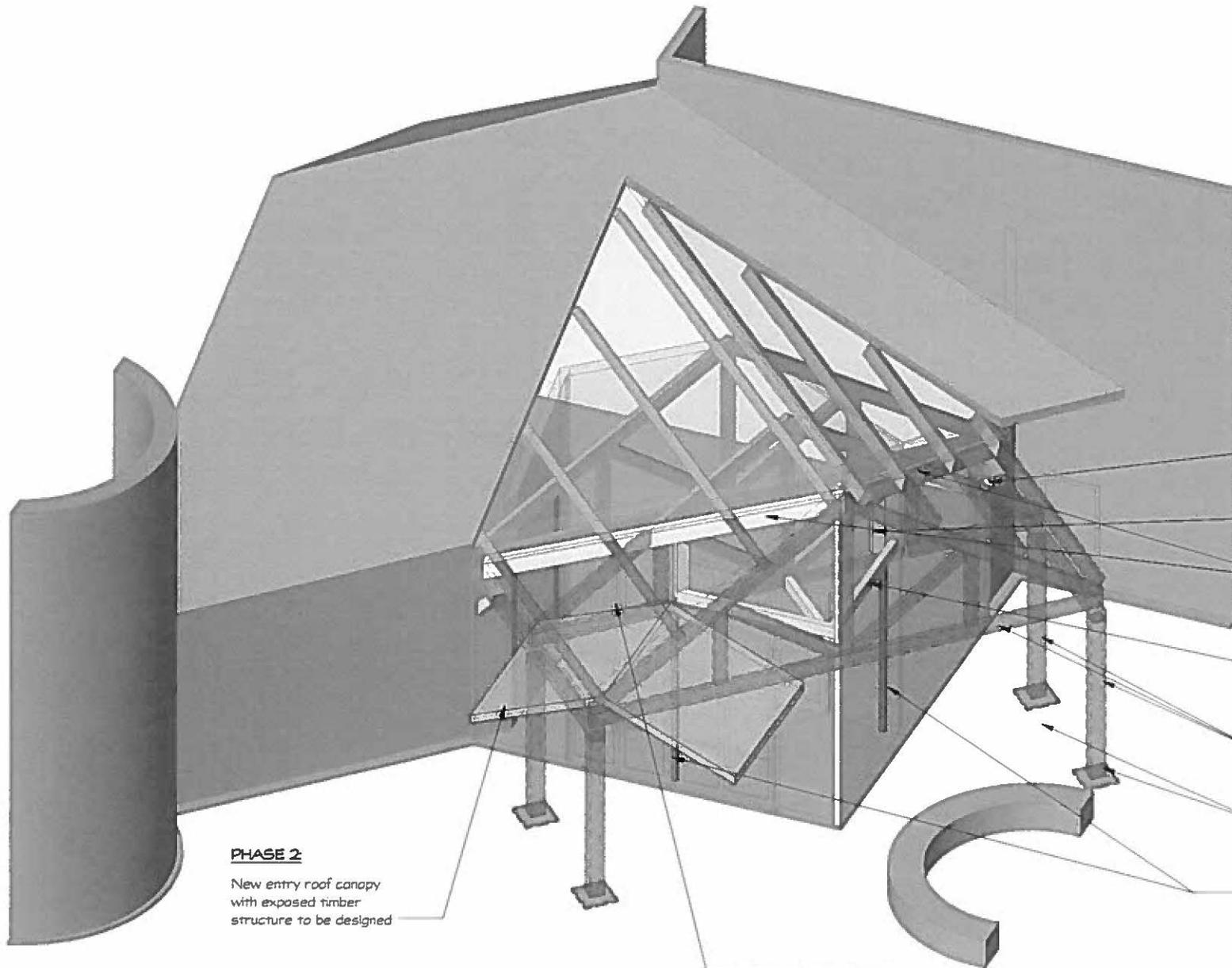
Existing concrete piers to
be cut down 8" below grade,
and sidewalk patched

Two new steel columns in existing
vestibule, with new concrete pier
cut into slab, hand-dug and
poured, and patch floor

Cut off and remove roof
back to new rake rafter

PHASE 2:

New entry roof canopy
with exposed timber
structure to be designed



Project :

AgriScience
 Parking Lot Area 1

Date: 10/19/2015

Estimate By: WCM

Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Pavement Excavation & Disposal Area 1 (10,000SF)	SY	1,150	\$12.50	\$14,375
	Pavement Reclamantion (46300 sf)	SY	5,900	\$5.00	\$29,500
	Granular Fill (1 foot)	CY	400	\$45.00	\$18,000
	Geotech Fabric	SY	1,150	\$8.00	\$9,200
	Process Aggregate (9")	CY	300	\$28.00	\$8,400
	Formation of Subgrade	SY	7,050	\$3.00	\$21,150
	Blinder Corse (2")	TON	823	\$120.00	\$98,760
	Wear Surface (2")	TON	823	\$120.00	\$98,760
	Material for Tack Coat	Gal	70	\$5.00	\$350
	Catch Basin	Each	6	\$4,000.00	\$24,000
	Drainage Pipe 15" PVC	LF	550	\$35.00	\$19,250
	Drainage Pipe 6" perforated PVC	LF	480	\$30.00	\$14,400
	Bituminous Curbs	LF	2,100	\$6.00	\$12,600
	ADA Signage	Each	3	\$125.00	\$375
	Parking Stall Line Striping	Each	96	\$20.00	\$1,920
	ADA Stalls	LF	3	\$40.00	\$120
	Cross Walks & Stop Bars	Each	3	\$75.00	\$225
	Line Striping	LF	3,000	\$0.60	\$1,800
	Riprap Channel	LF	50	\$150.00	\$7,500
		SY	0		\$0
		LS	0		\$0
		LF	0		\$0
		LF	0		\$0
UNIT PRICE SUBTOTAL =					\$380,685

ALLOWANCES

Catch Basin tops	ALLOWANCE	
Water Main Relocation	ALLOWANCE	\$ -
		\$ -
ALLOWANCE SUBTOTAL =		\$ -

	UNIT PRICE + ALLOWANCE =	\$ 380,685.00
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LUMP SUM ITEMS

Design	\$ 48,000.00	
Inspection	\$ 63,000.00	
Layout	\$ 16,000.00	
LUMP SUM SUBTOTAL =		\$ 127,000.00

SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM =		\$ 507,685.00
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CONTINGENCY AND INCIDENTALS

Contingency & Incidents (15% x (Unit Price + Allowances + Lump Sum))	\$ 76,153.00	
TOTAL =		\$ 583,838.00

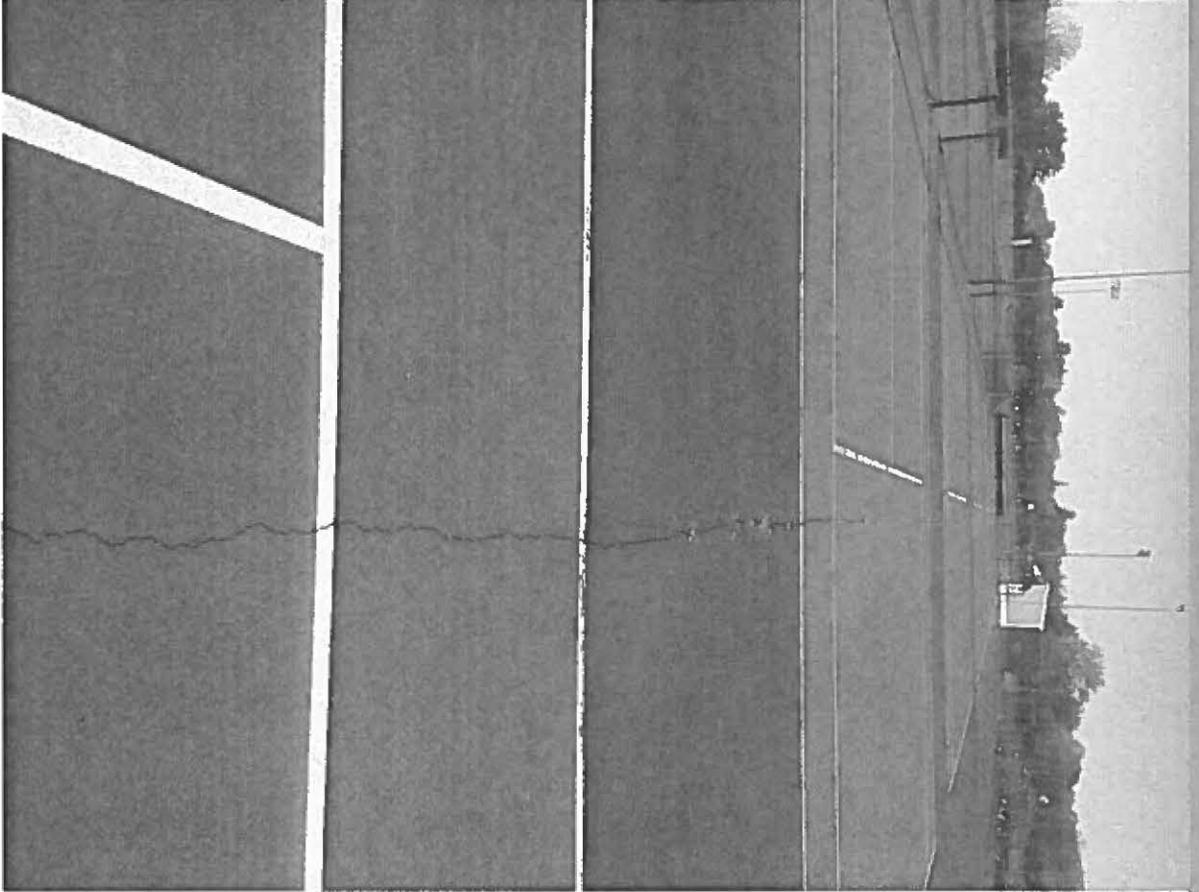
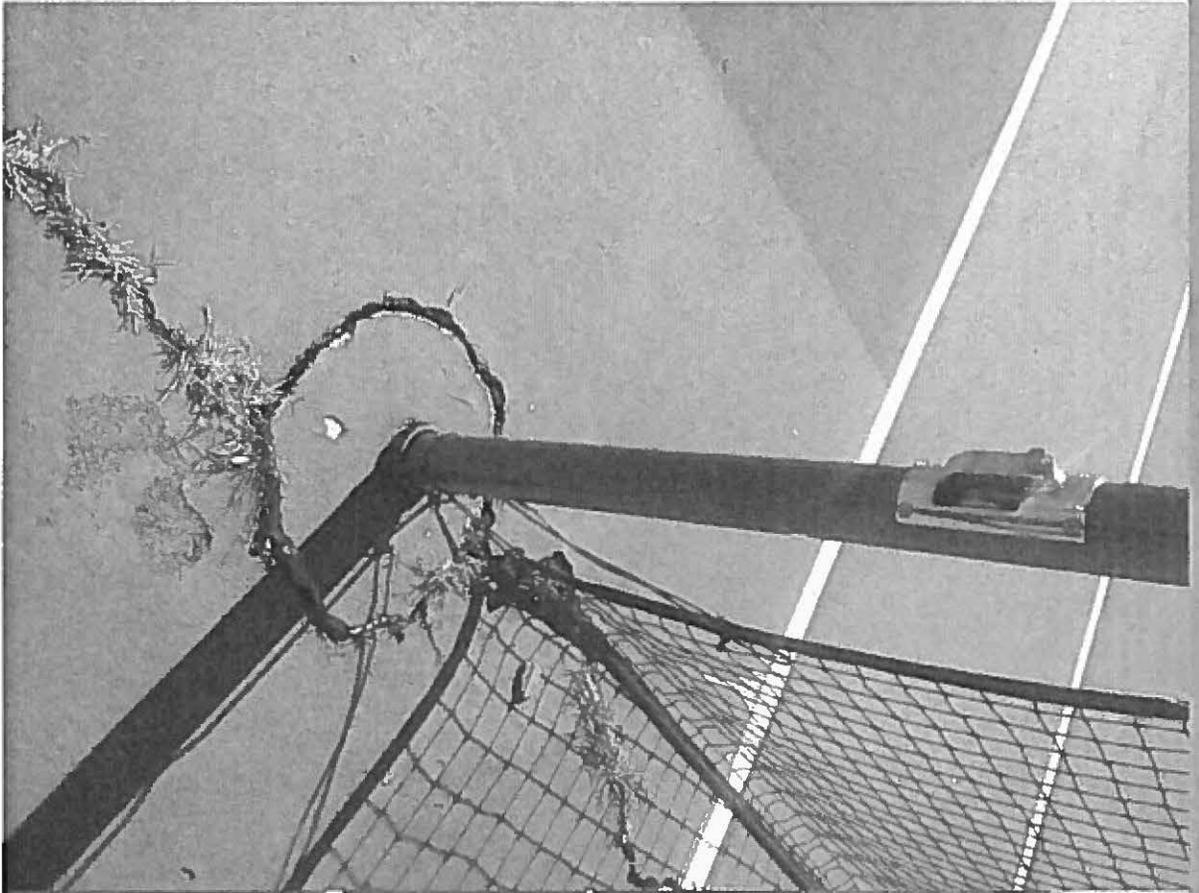
ADD 3% ESCALATION PER YEAR - IF NOT COMPLETED IN 2016 =		\$ 17,515.00
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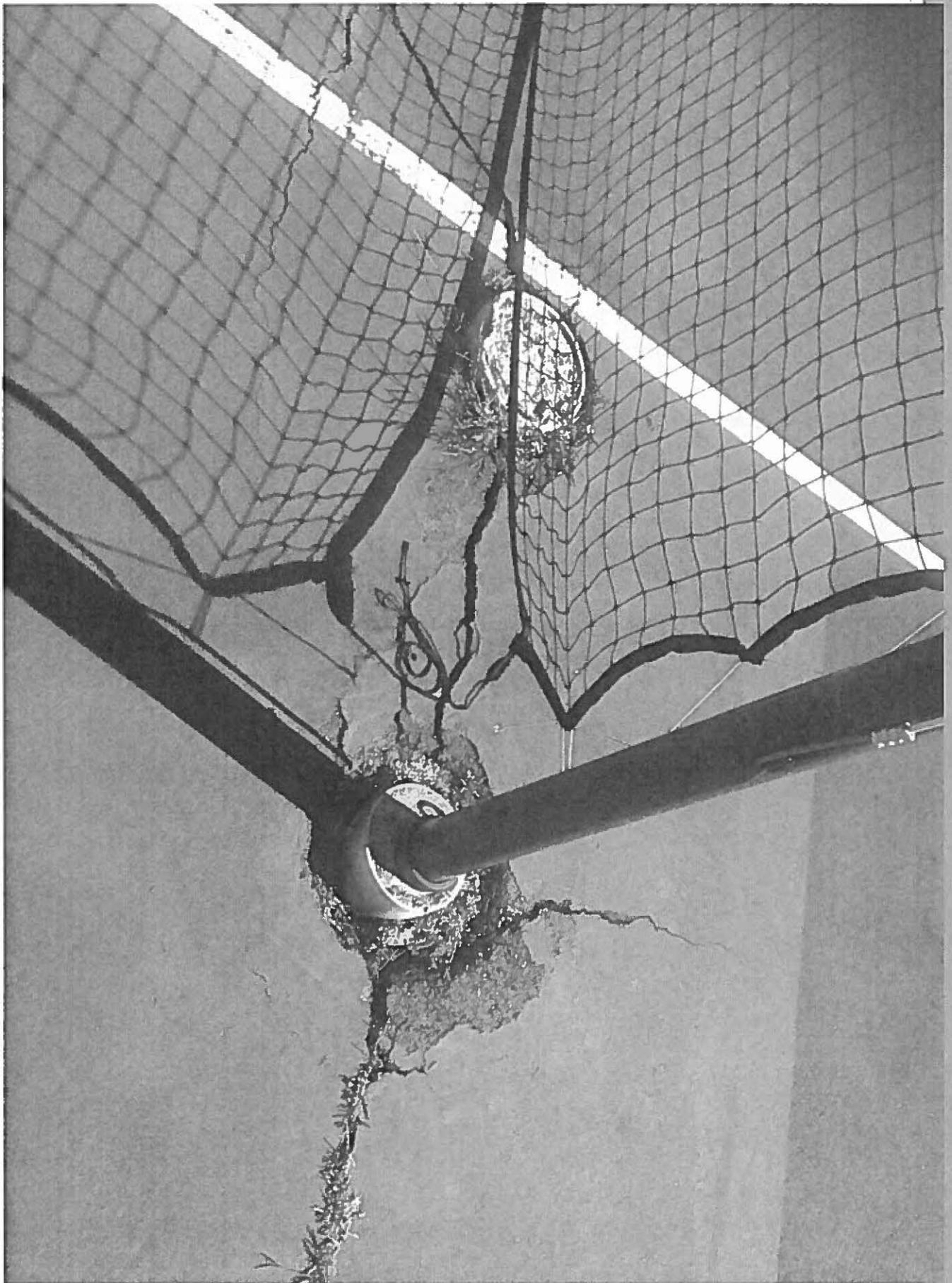
Trumbull High School

- Tennis Courts- replacement, drainage and fencing
- \$375,000
- Press Box Improvements
- \$50,000

Trumbull High School	On Site Const	Tennis Courts (6) and Fencing	375,000	-	-	-	-
Trumbull High School	On Site Const	Press Box/concession upgrades	50,000	-	-	-	-
Trumbull High School	Lighting	LED Lighting Update Interior	-	-	-	85,000	-
Total Trumbull High School:			425,000	-	-	85,000	-









DeStefano & Chamberlain

Incorporated

November 3, 2015

Mr. Mark Deming, Facilities Director
Trumbull Public Schools
6254 Main Street
Trumbull, CT 06611

Re: Trumbull High School – McDougall Stadium Press Box – 72 Strobel Road, Trumbull, CT

Dear Mr. Deming,

I met with you and Michael King, THS Athletic Director, on Friday October 30th. You asked that I review the condition of the existing Press Box structure on the home bleacher side of McDougall Stadium.



The Press Box is a two story structure with a roof deck. Plan dimensions of the upper story are approximately 8' wide x 20' long. The upper story is a wood-framed structure, accessed at one end from the bleachers. The lower story of the building consists of a brick veneered concrete block storage and electrical room accessed from a single door at grade level. Plan dimensions of the lower story are approximately 8' wide x 12' long. The ends of the press box project over the storage room and are supported on steel tube columns.

It appears that the second story wood press box is 15 to 20 years old, while the underlying lower story masonry storage room and columns are probably as old as the school facility (early 1970s).



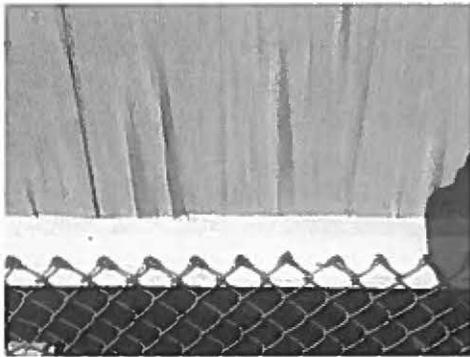
Structural and Architectural Engineering

Upper story

All of the wood framing is exposed to view on the interior - there are no wall or ceiling finishes. All of the framing lumber and the roof sheathing are preservative pressure treated. The south end wall has a hollow metal entry door and frame. The east wall facing the field has 4 residential-style sliding vinyl window units butted together. There is a plywood counter along the length of the window sill. There is a metal roof hatch accessed via a wood framed ships ladder. The interior of the plywood siding is visible. Water stains are evident in numerous areas where the walls and roof have leaked, and I understand that some leaks are continuing. There is one electric unit heater, and the structure is not insulated.



The wood-framed structure is missing metal hardware such as joist hangers where joists frame into one another, and has no hurricane clips, strapping, or holddowns which would provide a complete load path for resisting wind loads and hurricane forces on the press box.



The exterior walls are clad with a single thickness of T1-11 plywood siding nailed directly to the studs (it is a combination siding and sheathing material). The plywood has delaminated from exposure to the elements in numerous areas. The west side facing the field has a second layer of T1-11, probably when the original layer deteriorated too badly to repair and repaint, and this top layer is now also deteriorated. Along the tops and bottoms of walls, and at corners, there is surface-applied 1x4 painted pine trim.

The roof deck is a low pitch surface that consists of 5/4x6 pressure treated decking on pressure treated 2x4 sleepers laid flat. The decking/sleeper system lays loosely on top of a granular surfaced single-ply roofing membrane, which appears to be either a roll roofing or a torch-down material. All 4 edges are enclosed with a 42 inch tall wood guardrail system consisting of a 2 piece 2x6 top rail, 2x6 mid rail, and 2x6 bottom rail. All mounted to pressure treated 4x4 posts which are bolted at the base to the perimeter of the roof structure. Along the rear of the press box, to accommodate a gutter, the rail posts are held away from the building by a triple 2x8 spacer. Various repairs have been made to the rails including strapping one post back to the roof hatch, supplemental steel channel on one post, and corner top rail mending plates. The roof hatch is a Bilco hatch, in good condition, but starting to corrode, and should be repainted.



The existing railings do not meet the current Building Code requirement for a 4" sphere not being able to pass thru. The rail posts are not sufficiently connected to the structure to resist a 200 pound point load or 50 pounds per foot along top rail, as required by the Building Code.

Lower Story



The brick and concrete block lower story is in good condition, no distress observed. The storage & electrical room has a concrete floor slab. There is surface moss on the exterior of the brick that should be cleaned off. There is a significant electrical system inside the structure which feeds the stadium lighting, concession stand, and restrooms.



The 4 columns are 3"x3" steel tubes, painted, but not galvanized. The top of each column has a cap plate to support the press box floor, but it is only fastened with a few nails. The bottom of each column extends below grade, presumably down to a footing at frost depth. There is a concrete slab poured around each column at grade, one of which is cracked and separated. It is expected that the unprotected steel below grade is probably corroded.



The finished grade around the base of the building is level, and varies from asphalt to grass to crushed stone.

Masonry walls constructed prior to the 1990s typical did not have any vertical or horizontal reinforcing steel (aka unreinforced masonry). Unreinforced masonry performs poorly under earthquake events, and is not permitted as a bracing system for new buildings under the current Building Code.

Program

The Athletic Director discussed the program needs of the building. I understand that during a football game, the Press Box gets very crowded. The primary occupants are the home and visiting coaching staff (calling plays) and the PA announcer (since the equipment is in the press box). The videographers for each team, and occasionally public access TV, use the roof deck, which poses a problem in bad weather. Also, having both teams use the press box lacks privacy - they can hear one another call plays.

Recommendations

The main structural systems of the Press Box - wood framing, masonry substructure, steel columns, and foundations - are safe at the present time, though not up to the requirements of the current Building Code. The exterior plywood siding and pine trim have deteriorated to the point of needing significant repair or replacement. The roof and walls leak. The railings around the roof deck are in need of complete replacement, and roof access should be limited to select athletic staff members until such time as that happens. The wood roof decking and roofing membrane should also be replaced. The structure should be reinforced with additional strapping and connectors to improve its wind load resistance, and the existing columns should be repainted and better secured. It is feasible to maintain the existing press box and make the necessary repairs as outlined above.

The existing press box does not have wheelchair access. Although the Building Official would need to be consulted as to at what point the code would trigger adding an elevator, the Board of Education may want to be proactive and install one anyway. A limited use elevator is commonly used for such an installation.

Alternatively, the existing press box could be demolished down to the top of the masonry substructure and replaced with a new press box. Keeping the lower masonry structure avoids having to replace the existing electrical distribution system that feeds the stadium lighting and other buildings.

If a new structure was to be constructed it would make sense to establish program needs with the Athletic Director and Coaching Staff. The new Press Box could be made bigger to accommodate an enclosed videography area, and laid out better to allow for separation between coaching staffs. Also the press box could be relocated to the east (visitor) bleacher side which is closer to the school and locker rooms, and offers more direct access from parking spaces. If the existing west (home) bleacher press box location is abandoned, the lower masonry structure can be maintained and a roof installed over it, and then the bleachers infilled over the top. Again, it is desirable to keep the lower story masonry room as an electrical distribution room regardless of the press box location.

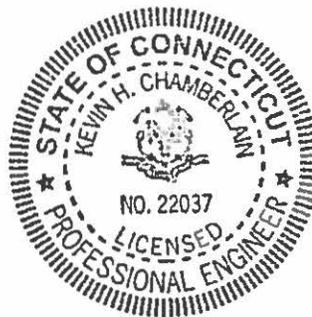
We are available to provide the necessary architectural and engineering services for taking either a repair or replacement project to the next steps. Please contact me with any questions.

Sincerely,



Kevin H. Chamberlain, P.E., SECB

cc: file



Trumbull High School Football Field Electrical System Assessment

November 9, 2015

INTRODUCTION

Hallam-ICS has been commissioned by the Trumbull Public Schools to review the current conditions of the electrical systems at the football field press box building, football field, scoreboard, toilet rooms and concession stand. The review of existing conditions includes identifying conditions where the integrity of the electrical system has been compromised or do not comply with current code, make suggestions of recommended corrections, and provide opinions of costs to implement recommended corrections. The site reviews did not include use of instrumentation or measuring equipment or opening up of pull boxes or enclosures other than the 208 volt panel under the press box and the pull box containing the 480 Volt feeder where entering the building.

EXECUTIVE SUMMARY

The electrical systems in the football field press box building, football field, scoreboard, toilet rooms and concession stand were reviewed. In general the electrical systems within the Toilet Facilities and the Concession Building appeared to be in good condition and no obvious code or safety concerns were observed. In the press box building and at the score board, a number of code related or safety concern were observed. In addition to the code and safety concerns, the overall load of the four buildings/structures appear to exceed the capacity of the installed system which was evident through approximate load calculations and historical failures that were experienced in the system. The items that were not installed in a code compliant manner, the items that have visible corrosion, the systems that are undersized and the conditions that have safety concerns should be repaired or replaced to address the violations and conditions. The loads should either be separated into two separate system so that one feeder can remain and a new feeder or metered service be provided. The corroded equipment should be replaced with new, the 208V panel should be replaced, ground fault circuit interrupter protection should be provided for any loads used in wet or damp locations such as any exterior usage, undersized equipment should be replaced with properly sized equipment, and proper working clearances are to be maintained. To make the recommended repairs and corrections, the estimated total costs range from \$55,450 to \$83,590 depending on which option is pursued for feeding the Toilet Building, Concession Building and new Scoreboard.

EXISTING CONDITIONS

The electrical systems in four structures were review: Press Box Structure, Scoreboard, Bathrooms and Concession Building. The four structures are all fed from a single feeder from the school building. The feeder, rated at 200 Amps, 480/277V, 3 Phase, 4 Wire, enters the electric room in the press box building (below the press box) through a pull box to a 400 Amp, 480V panelboard. The pull box measures 12"x12"x8" deep with 3" conduit passing through (See Exhibit 1). Per the NEC (National Electrical Code), a pull box used for straight pulls shall not be less than 8 times the diameter of the conduit passing through and not less than 6 times the diameter of the conduit is the wires are splice within the pull box. For a 3" conduit, the pull box should not be less than 18" in line with the conduit run since the conductors are spliced in the pull box. The pull box has a wood board in the box to hold the spliced wire within the box (See Exhibit 2). The wood board is not an acceptable means for securing the conductors. The 480V panel has circuit breakers for the four high mast sports lighting poles, work lights and a 30KVA transformer serving the 208V panel. The electrician that opened the pull box cover said that the cables are #4/0 THW conductors from the school building to the press box building. The cables did not have any visible markings to identify cable size or type. The feeder from the school building is composed of three phase conductors and a neutral conductor. The raceway does not contain any equipment ground conductors (See Exhibit 2). The raceway itself appears to serve as a ground through mechanical connections. The total loads for the 480V panel are approximately:

- Sport (High Mast) Flood Lighting: 112 KW
- 208V Panel: 41 KW
- Work Lights: 10 KW

The total connected load on the feeder from the High School Building is approximately 163 KW (196 Amps). A 200 Amp feeder can maintain a continuous load of 160 Amps with momentary intermittent loads not to exceed 200 Amps.

The 208/120V, 3 phase, 4 wire panel is served from the 480V panel through a 30 KVA, 150°C rise, 5.8% impedance step down transformer. The transformer is located between the two panels with flexible conduit from each panel down to the transformer. The transformer is served from a 60 Amp, 3 pole circuit breaker in the 480V panel. The 60 Amp breaker is sized for 1.66% of the primary full load current of the transformer which is within the requirements of the NEC that states that the breaker can be sized up to 250% of the primary full load current. The secondary side of the transformer serves a 100 Amp, main lug only, 24 pole panel. The NEC requires an overcurrent device, or up to six overcurrent devices, having a total combined overcurrent rating of no more than 100 Amps. The panel has 21 breakers, 12 active breakers and 9 spare breakers, with a total overcurrent rating of 540 Amps. The current arrangement is not compliant with the NEC and has set up the opportunity for the transformer to overload and fail; which we understand has happened in the past and is the reason that a spare transformer is sitting in a box in the room. The past overloading of the transformer raises concerns that the associated conductors could have experienced similar overloading and has the potential of having the integrity of the insulation compromised. The current condition also could lead to potentially hazardous or damaging results.

The 208/120V, 3 phase, 4 wire panel has visible corrosion on a number of breakers (See Exhibit 3). The corrosion is a clear indication the interior of the panel has had direct water/moisture exposure and that the integrity of the panelboard has been compromised. The neutral bus has three conductors, including the neutral from the transformer, sharing the same lug. The lug is not UL listed for terminating three conductors together. A number of the spare breakers are breakers that had been decommissioned from serving previous circuits. The wires that were abandoned were not removed from the breaker terminal but rather cut with approximately 1 inch of wire connected to the breakers. The ends of the wires were not made safe (See Exhibit 4). On the right side of the panel, there is a large open knock-out that is not properly sealed (See Exhibit 5). The total loads in the panel include:

- 5 KW heater
- Temporary Power (up to 8.32 KW) used for a specific non-sport event
- Miscellaneous lighting and receptacle power (estimated to be 0.6 KW)
- 100 Amp, 2 Pole feeder for Score Board, Toilet Facilities and Concession Building.
 - Score Board: 8 KW
 - Toilet Building:
 - 6 KW Electric Heat
 - 2.5 KW Water Heater
 - Miscellaneous lighting and receptacle power (estimated to be 1.2 KW)
 - Concession Building
 - Vending Machines at 1.5 KW
 - Coffee Urns at 3.0 KW
 - Refrigerator and Freezer 1.5 KW
 - Pump and Exhaust Fan at 2.4 KW
 - Miscellaneous lighting and receptacle power (estimated to be 1.0 KW)

The total load on the 30 KVA Transformer is estimated to have an opportunity to peak at 41 KW (37% above the transformer rating). The total connected load on the 100 Amp, 2 pole feeder to the scoreboard, toilet facilities and the Concession Building has a total connected load of 130 Amps (assuming the two poles are relatively balanced).

The conduit from the 208V panel for the feeder to the scoreboard, including the pull box that the feeder runs through, has significant corrosion (See Exhibit 6).

Other observations include:

- An extension cord is run from an outlet in the electric room below the press box, through the door, laying on the ground under the bleachers to a three plug end laying on the ground at the edge of the football field (See Exhibit 7). The extension cord is not an acceptable means for continued installation. The extension cord, providing power for outdoor use, does not have any ground fault circuit interrupter protection.
- Numerous conduit penetrations through the building exterior and not properly sealed to prevent water penetration. Water entering the building openings can cause corrosion to the electrical system and damage to the building structure (See Exhibits 8 and 9).

- The back box for the light switches in the electric room has visible corrosion (See Exhibit 10).
- At the existing scoreboard, which is being removed due to new scoreboard being installed, has a panel enclosure that was field assembled and likely does not have a UL label (See Exhibit 11). One of the switches on the scoreboard has a weatherproof seal that has been compromised causing visible corrosion of the switch (See Exhibit 12).
- The electric room is being used for storage as well. During the site observations, a number items stored in the room violated the minimum clearance requirements in front of the panels (See Exhibit 13). The minimum clearances in front of panels are 3 feet in front of the 208V panel and 3.5 feet in front of the 480V panel.

CODE VIOLATIONS AND SAFETY RELATED ISSUES

Where the 200 Amps, 480/277V, 3 Phase, 4 Wire feeder enters the electric room in the press box building and passes through a 12"x12"x8" deep pull box with 3" conduit to the 400 Amp main lug only panelboard, several code violations were observed. The first violation is the size of the pull box. Article 314 of the NEC, Paragraphs 314.28(A)(1) and 314.28(A)(2) state that the box dimension parallel with conduits having a straight pull shall be 8 times the diameter of the conduit. For a 3" conduit, the minimum box size should be 24" unless the wires are spliced in the box which allows the box size to be reduced to 6 times the conduits size which is 18". The 12" dimension of the installed box is clearly undersized. The second violation is the feeder entering the panel without a service switch. NEC Article 225, Paragraph 225.31 and 225.32 requires that a disconnecting means be provided where a feeder enters a building; either directly outside or directly inside where the feeder enters the building.

The total connected load of calculated for the feeder is 196 Amps on a 200 Amp feeder. A 200 Amp feeder can maintain 160 Amps continuously and experience intermittent loads between 160 Amps and 200 Amps. The breaker and feeder size may not be of concern depending on the demand factor that the feeder experiences. The adequacy of the feeder capacity is marginal.

The 208/120V, 3 phase, 4 wire panel that is served from the 480V panel through a 30 KVA step down transformer is a main lug only panel. Per Article 450, Table 450.3(A), the secondary (208V) side of the transformer shall have Secondary Overcurrent Protection by means of a circuit breaker or a fuse sized for 125% of the transformer's secondary full load current; or a combination of up to six circuit breakers or fuses where the sum total of overcurrent protective devices do not exceed 125% of the transformer's secondary full load current. The 30 KVA transformer has a full load current of 83.33 Amp. The 208V panel has a 100 Amp bus and has 21 breakers with a sum total of 540 Amps which violates both the number of overcurrent protective devices and the sum total of protective overcurrent rating that is 648% greater than the transformer's secondary full load current. The historical record of the transformer failing due to overload can be substantiated by the lack of proper protection and the potential of experiencing up to 41 KW (113.89 Amps) of load which is 136.67% of the transformer's secondary full load current. The amount of overload that transformer experienced to cause failure raises concerns that the integrity of the feeders from transformer may also be compromised.

The opening of the knockout on the side of the panel is not permitted to be left open per NEC Article 110, Paragraph 110.12(A) that states the openings shall be closed to afford protection substantially equivalent to the wall of the equipment.

The visible corrosion in the 208/120V, 3 phase, 4 wire panel raises concern that the integrity of the panel is compromised. Corrosion could lead to improper operation of devices or failure of devices to operate under their normal operating tolerances. Corrosion could also lead to damaging failures.

The three neutral conductors terminated to the same lug is a concern for potential failure since the lugs are rated and specified for the range of single conductors being applied. The lugs are typically not listed for multiple conductors.

The spare breakers are breakers that had been decommissioned from serving previous circuits had the wires cut 1 inch from the breaker terminals in lieu of being removed from the breaker terminals. The ends of the wires were not made safe. This creates an unsafe condition within the panel. Inadvertent contact to any of the conductors, if any of the breakers were left in the "On" position could lead to potentially hazardous or destructive results.

The conduit from the 208V panel for the feeder to the scoreboard that has significant corrosion should be replaced. The integrity conduit and boxes are compromised. This is of greater concern where the raceways are being used as grounding paths in lieu of the use of equipment grounding conductors.

The use and limitations of extension cords are defined in NEC Article 590. Extension cords are meant for temporary use with a maximum installed time period of 90 days. A number of limitations and requirements of use are listed in the Article including:

- Paragraph 590.3(D): Extension cords shall be removed IMMEDIATELY upon completion of purpose. The extension cord being left on the ground between uses violates this requirement.
- Paragraph 590.4(D)(2): The cords that have receptacles installed in wet locations, such as the arrangement observed at the football field, shall have attachment caps installed or be located in a listed weatherproof box when not in use to prevent water intrusion. Water intrusion into a plug assembly is both hazardous and destructive.
- Paragraph 590.4(H): The cords should be protected from accidental damage. The cords being left on the ground and run through a doorway makes the current arrangement susceptible to damage.

Another concern about the installed extension cord to the football field is that there is no ground fault circuit interrupter protection which could lead to potential shock hazards when water is present, such as when rain or snow is present.

Numerous conduit penetrations through the building exterior and not properly sealed to prevent water penetration. Water entering the building openings can cause corrosion to the electrical system and damage to the building structure.

The back box for the light switches in the electric room has visible corrosion. Corrosion is a visible indication that the box has been subjected to moisture and the integrity of the box, device and wiring is not definitive.

At the existing scoreboard, which is being removed due to new scoreboard being installed, has a panel enclosure that was field assembled and likely does not have a UL label or any other third party testing company. The labeling of equipment by UL or other certified testing company ensures that compliance of Article 110, Paragraph 110.3 is satisfied.

One of the switches on the scoreboard has a weatherproof seal that has been compromised causing visible corrosion of the switch. The integrity of the switch is questionable due to its current condition.

The electric room is being used for storage as well. During the site observations, a number items stored in the room are located directly in front of the panels. Article 110, Paragraph 110.26 states that the minimum working spaces in front of panels and other equipment requiring servicing or maintenance, shall be kept clear of any other equipment or materials. For the 208V panel, a minimum of 3 feet in front of the panel with a width of no less than 30" shall be maintained at all times and a distance of 3.5 feet in front of the 480V panel with a width of no less than 30" shall be maintained at all times. Besides the minimum working clearances, the panels shall be readily accessible at all times.

A review of the loads that are utilized in the Toilet Building, Concession Building and new Scoreboard reveals that the conductors appear to be undersized for the distance the conductors run to keep the voltage drop within the 2% per the NEC.

RECOMMENDATIONS

Based on the observed code violations and safety concerns, the following recommendations are presented:

1. Provide new main service switch where the 480V feeder enters the electric room below the press box. This can be accomplished by either intercepting the incoming feeder and re-routing the feeder to a new disconnect switch or replace the 480V panel with a new panel that has a main breaker.
2. Replace the undersized pull box where the 480V feeder rises up through the floor in the electric room with a properly sized pull box.
3. Replace the 208V panel with new panel containing an integral main circuit breaker. Replace associated feeders due to exposure to overloaded currents.
4. Replace the 30 KVA transformer with a 45 KVA transformer or separate the Scoreboard, Toilet Building and Concession Building from the Press Box/electric room feeder.
5. Replace the conduit and pull box for the feeder to the scoreboard to eliminate the portions of the raceway that have visible corrosion.
6. Replace the back box and switch to control the light fixtures inside and on the exterior of the electric room below the press box.

7. Provide a branch circuit with underground conduit and raintight while in use GFCI receptacle at the football field to eliminate the need to use an extension cord.
8. Paint an area on the floor indicating the requirement maintained working clearances in front of the panels with yellow paint with wording the reads: "NO STORAGE PERMITTED IN THIS AREA".
9. Seal all penetrations through the press box/electric room building to eliminate the potential for moisture migration into the building and potential damage to the building structure.
10. The feeder to the Toilet Building, Concession Building and new Scoreboard is estimated to be a connected load of approximately 116 Amps at 208V for a single phase feeder. The feeder, having a 100 Amp, 2 pole breaker is intended to support a continuous load of 80 Amps and an intermittent load of up to 100 Amps. To eliminate the current load issue, the following options are available:
 - a. Replace the 100 Amp feeder with a 125 Amp feeder to serve the Toilet Building, Concession Building and new Scoreboard. This will require new conductors and conduit to the buildings.
 - b. Provide separate feeders for each of the buildings. This will require new conduits trenched from the press box building to each of the buildings/structures.
 - c. Provide a separate minimum 125 Amp service for the Toilet Building, Concession Building and new Scoreboard. This would include new metered service with main service switch and distribution panel. The distribution panel would include distribution breakers for feeders to each of the three buildings/structures.
 - d. Provide a 100 Amp, 3 Pole breaker in the 208V panel in the press box building electric room with a new 100 Amp feeder to a new distribution panel at the scoreboard and have each building served separately form the new distribution panel. This option will new conduit.

Note that no recommendations are being presented for the panel and switch at the scoreboard since the scoreboard is in the process of being removed and replaced.

COST ESTIMATES

An opinion of the following construction costs are offered provided the work is done concurrently:

1. Provide new main service switch where the 480V feeder enters the electric room below the press box: \$10,112

2. Replace the undersized pull box where the 480V feeder rises up through the floor in the electric room with a properly sized pull box: \$360
3. Replace the 208V panel and associated feeder: \$6,100
4. Replace the 30 KVA transformer with a 45 KVA transformer: \$3,700
5. Replace the conduit and pull box within the building for the feeder to the scoreboard: \$470
6. Replace the back box and switches: \$173
7. Provide a branch circuit with underground conduit and raintight while in use GFCI receptacle at the football field: \$1,720
8. Paint an area on the floor indicating the requirement maintained working clearances in front of the panels with yellow paint with wording the reads: "NO STORAGE PERMITTED IN THIS AREA": \$500
9. Seal all penetrations through the press box/electric room building: \$675
10. For feeding the Toilet Building, Concession Building and new Scoreboard, one of the following would be added to the overall costs:
 - a. Replace the 100 Amp feeder with a 125 Amp feeder to serve the Toilet Building, Concession Building and new Scoreboard: \$31,475
 - b. Provide separate 70 Amp, 2 Pole feeders for each of the two buildings and 35 Amp, 2 Pole feeder for the scoreboard: \$55,800
 - c. Provide a separate minimum 125 Amp service for the Toilet Building, Concession Building and new Scoreboard (the 30 KVA transformer would not need to be replaced with a 45 KVA transformer): \$16,500 (does not include primary service conduit or trenching or utility company back-charges)
 - d. Provide a 100 Amp, 3 Pole breaker in the 208V panel in the press box building electric room with a new 100 Amp feeder to a new distribution panel at the Toilet Building for the Toilet Building, Concession Building and new Scoreboard: \$29,000

The overall costs are estimated to range from \$55,450 to \$83,590 depending on which option is selected for the feeders to the Toilet Building, Concession Building and new Scoreboard. The estimated costs include overhead and profit plus general conditions ranging from \$2,600 to \$4,200 depending on which option is selected. The estimated costs do not include softy costs such as design fees.

EXHIBITS



Exhibit 1
Undersized Pull Box

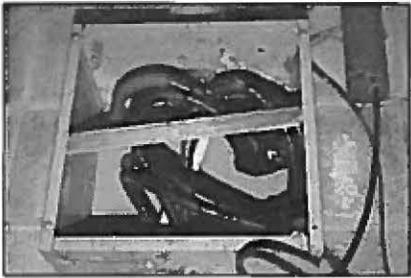


Exhibit 2
Wood Board as Cable Support

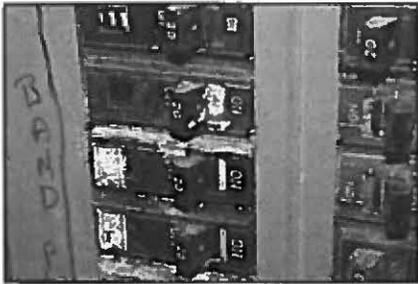


Exhibit 3
Corrosion in Panelboard

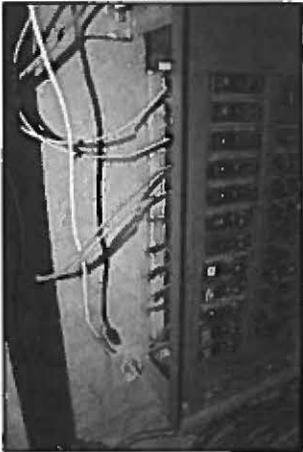


Exhibit 4
Cut Wires not Made Safe

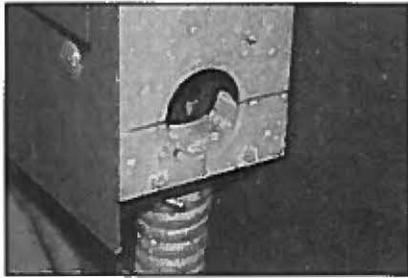


Exhibit 5
Unsealed Knockout



Exhibit 6
Corroded Raceway and Pull Box

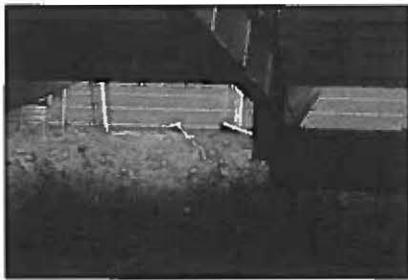


Exhibit 7
Unsafe extension Cord



Exhibit 8
Unsealed Hole



Exhibit 9
Unsealed Opening in Wall



Exhibit 10
Corroding Back Box

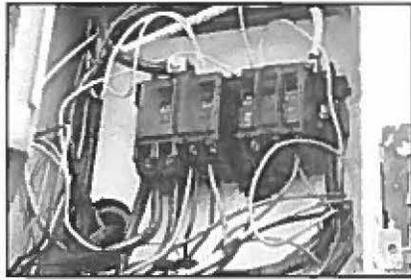


Exhibit 11
Field Fabricated Panel



Exhibit 12
Corroded Switch



Exhibit 13
Inadequate Clearance



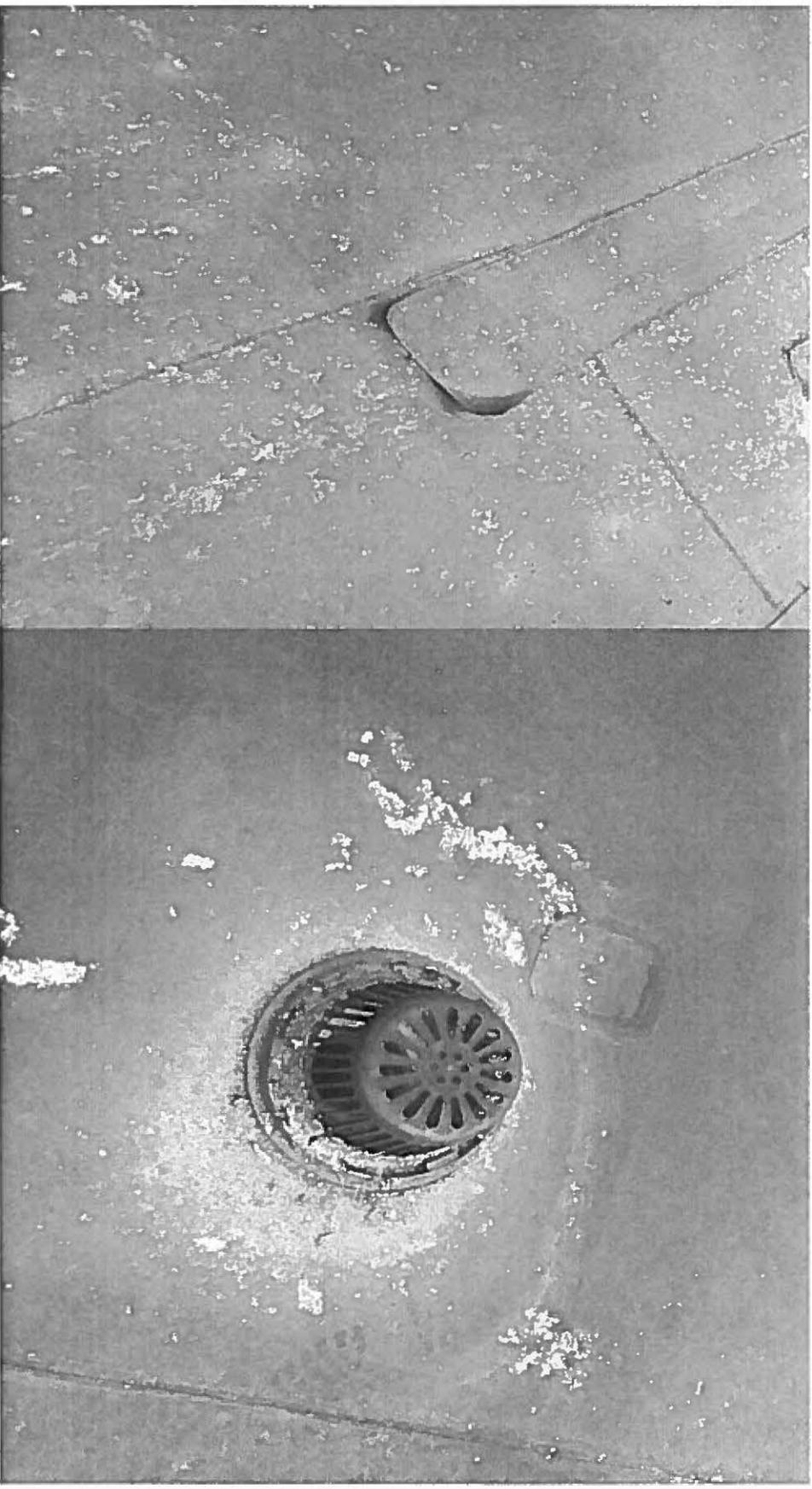
**TRUMBULL BOE
PERFORMANCE
CONTRACTING PLAN**

2016-2017

BOE Performance Contracting

- Hillcrest roof replacement and photo-voltaic array installations. Proposal is to allow the financing and payment for the new roof to be paid for through the achieved savings as a result of the new solar arrays.
- \$1,620,000

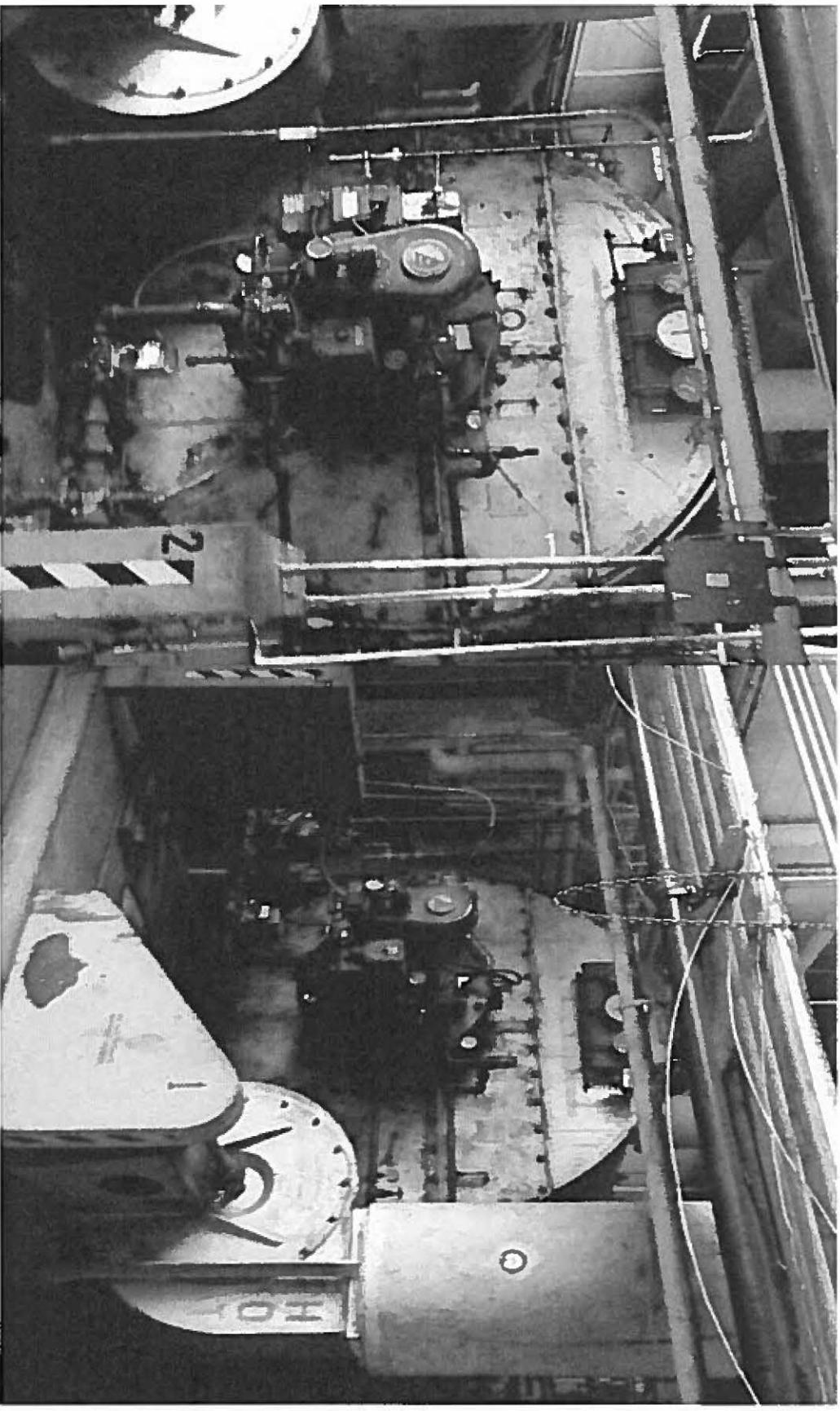
Existing roof conditions



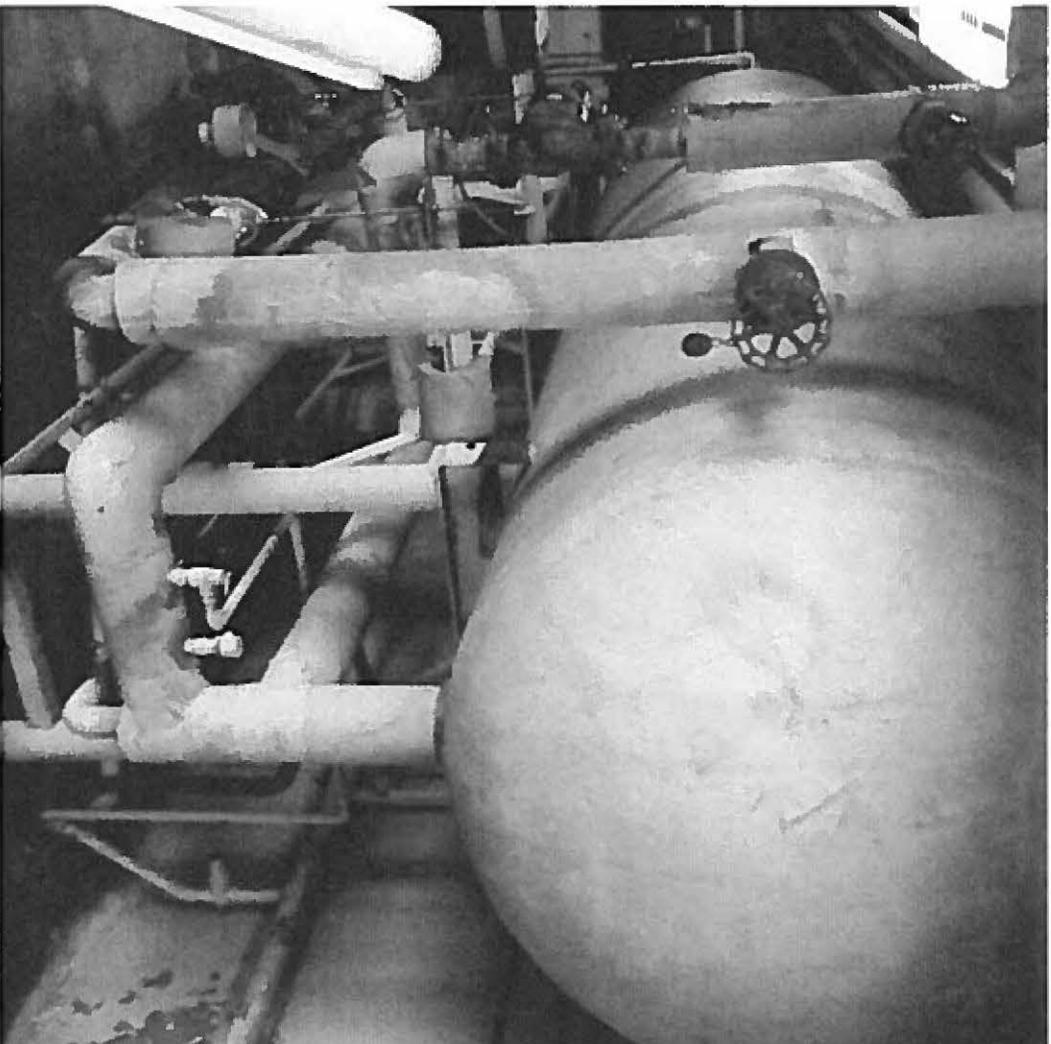
BOE Performance Contracting

- Madison Middle School- 1960 Boiler replacement, installation of new DDC BAS to replace existing pneumatic and time clock system, and installation of new LED lighting interior and exterior. Project to be financed and paid for through the energy savings achieved over the next ten years.
- \$1,310,000

Existing 1960 Boilers



Existing DHW storage



BOE Performance Contracting

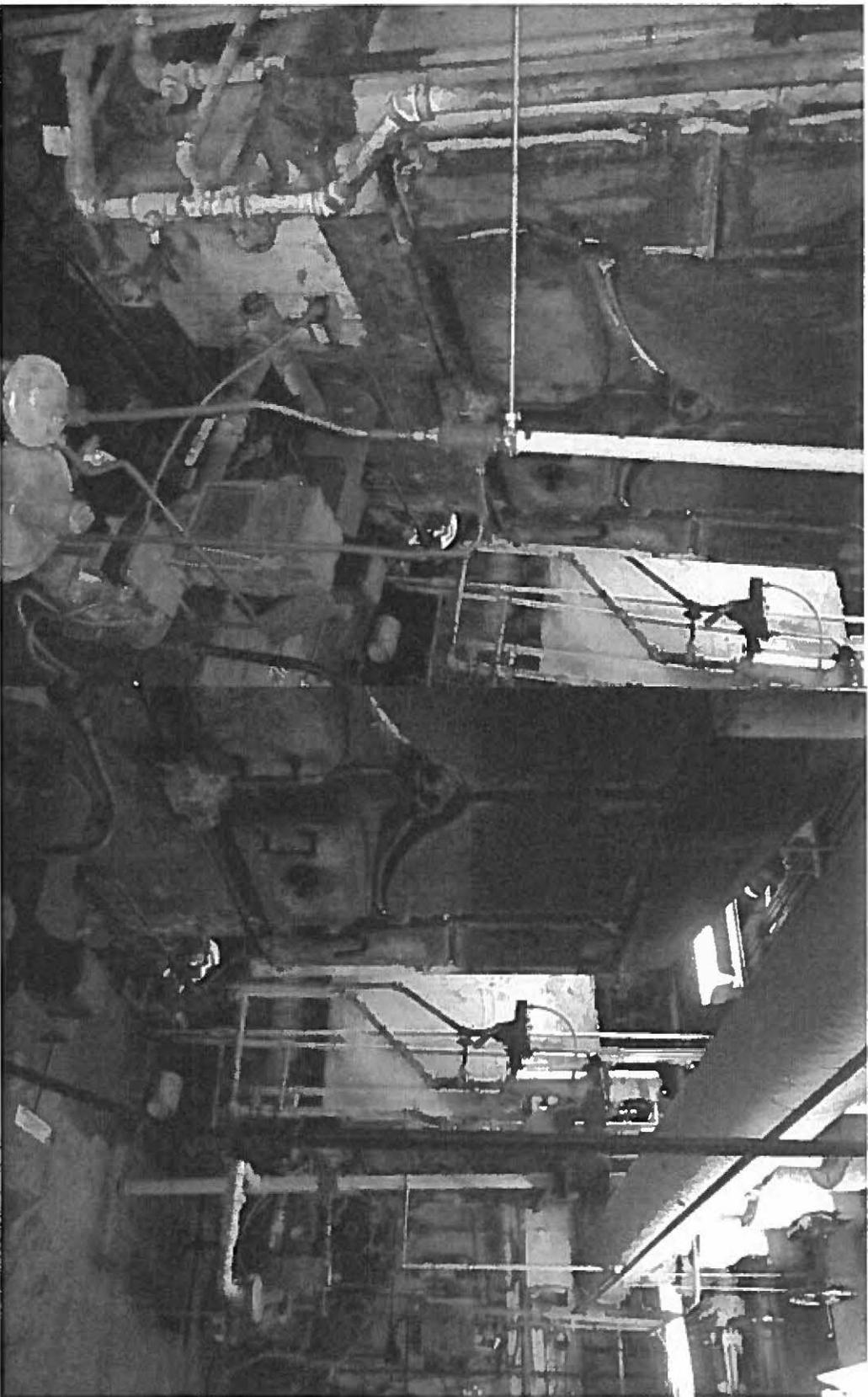
- Jane Ryan Elementary School- 1955 Boiler replacement, installation of new DDC BAS to replace existing pneumatic and timeclock system, and installation of new LED lighting interior and exterior. Project to be financed and paid for through the energy savings achieved over the next ten years.
- \$600,000

BOE Performance Contracting

- Booth Hill Elementary School- 1955 Boiler replacement, installation of new DDC BAS to replace existing pneumatic and time clock system, and installation of new LED lighting interior and exterior. Project to be financed and paid for through the energy savings achieved over the next ten years.
- \$600,000



Existing 1955 Boilers



DHW Storage

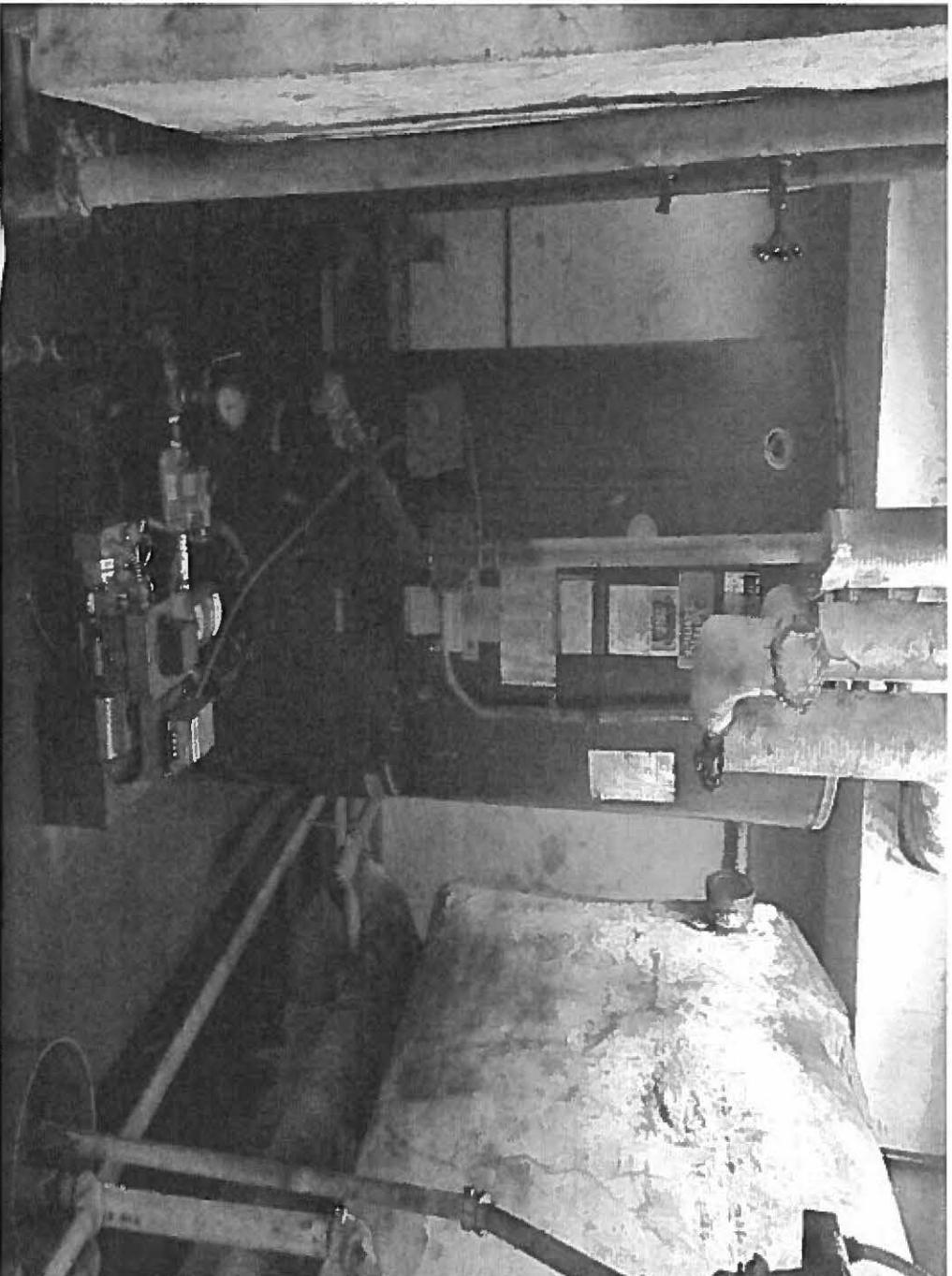


EXHIBIT B

Lisa Lobuono

UI Partnership Items

From: Allen White
Sent: Tuesday, October 13, 2015 9:52 AM
To: Lisa Lobuono
Subject: FW: 2016 Budgeting

From: Luca Petracca [<mailto:LPetracca@ECESDDC.COM>]
Sent: Friday, October 09, 2015 3:13 PM
To: Allen White
Subject: FW: 2016 Budgeting

1. Main Library. Condensing Unit 50 ton. Replace coil and condensing unit. \$ 60,000.00 in partnership with UI. Incentives 15% \$9,000.00 FY2016 ✓
2. EMS. RTU replacement 2-15 ton RTU units \$54,000.00 in partnership with UI. Incentives 15% \$ 8,100.00 FY 17 ✓
3. PD. RTU replacement 1-4. 75 ton total \$180,000. Controls & 18 VAV boxes \$109,000.00 total \$289,000.00 In partnership with UI. Incentives 30% \$67,200.00 FY2018 ✓
4. Senior Center 2nd floor lighting LED \$ 67,000. HVAC replacement 2-20 ton AHU's \$88,000.00 Boiler controls and radiation controls \$42,000.00 In partnership with UI. Incentives 30% Incentives FY2016 ✓
5. Trumbull Town Hall Basement unit. Electric heat to gas. \$46,000.00 Add fresh air ducts and exhaust fan. In partnership with UI. Incentives 20% \$9,200.00 FY2017 ✓
6. Hellen Plum 2 AHU replacement 10 ton each. \$42,000.00 In partnership with UI. Incentives at 15%. \$6,300.00 ✓
FY 2016

Thank You



Luca Petracca EE | President

Earth Core Energy Services
73 Waterbury Road Unit 2
Prospect, CT | 06712
Office: 475.235.2837
Cell: 203.819.2473

Fax: 475.235.2840

lpetracca@ecesddc.com

www.ecesddc.com

Saving the Planet one building at a time

Allen White

From: Paul Lisi <PLisi@Antinozzi.com>
Sent: Friday, September 11, 2015 3:19 PM
To: Allen White
Subject: trumbull roof projects

Allen,
The following are estimates on the roof projects including A/E fees:

EMS	\$150,000	
Health Dept.	\$130,000	
Library	\$480,000	— old portion, put in \$190,000 Estimate

Thank you

Paul A. Lisi, AIA
Principal, Architecture Studio
ANTINOZZI ASSOCIATES
ARCHITECTURE & INTERIORS
271 Fairfield Avenue
Bridgeport, Connecticut 06604
TEL (203) 377-1300
FAX (203) 378-3002
www.antinozzi.com

Lisa Lobuono

From: John Marsilio
Sent: Friday, December 18, 2015 10:07 AM
To: Lisa Lobuono
Subject: FW: budgets for Annex building

fyi

From: Paul Lisi [<mailto:PLisi@Antinozzi.com>]
Sent: Friday, December 11, 2015 12:03 PM
To: John Marsilio <jmarsilio@trumbull-ct.gov>
Subject: budgets for Annex building

John,

Per your request, the following are budget numbers for Annex Building:

Renovation work for Probate: \$220 x 2,300SF = \$506,000

6,000 to 8,000 SF addition: \$350/SF = \$2.1M to \$2.8M

These figures are project budgets and include design fees.

Thank you

Paul A. Lisi, AIA
Principal, Architecture Studio
ANTINOZZI ASSOCIATES
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FAX (203) 378-3002
www.antinozzi.com

PD - Floor Finishing

CSI / Spec #	CSI Format Names	Report Item Names	Previous Report # / New Item	Complete	Quantity	Totals By Division	Suggested 5 Year Capital Implementation Plan					Comments / Notes
							2010 - 11	2011-12	2012-13	2013-14	2014-15	
0 08322	Detention Doors & Frames	Reconstruction.	12.02	No	10						\$11,000	Clean & service cell doors
0 08361	Sectional Overhead Doors	Garage Doors	3.02	No	3			\$18,000				Replace aged and deteriorated doors and frames + electric operators.
0 08411	Aluminum Framed Entrances	0 New Item										
Division 8 - TOTALS						\$114,800						
DIVISION 9 - Finishes			0	0								
0 09651	Resilient Floor Tile	Floor Finishes	5.01	No	1000 SF		\$7,500					VCT upgrade needed in Basement Corridor
0 09400	Terrazzo Flooring		0	0								
0 09680	Carpet		0	5.01	No	600 SY			\$40,000			Worn / aged carpet to be replaced through out
0 09220	Portland Cement Plaster	Wall Finishes (on Masonry)	5.02									
0 09910	Painting		0	0								
	(Included Above)	Exterior Walls	3.01									
0 09511	Acoustical Panel Ceiling	Ceilings	5.03	No	25000 SF				\$390,000			Replace all tiles and grid
0 09250	Gypsum Board Assemblies	Wall Finishes (Gyp Board)	5.02									
0 09720	Wall Coverings	Wall Finishes (Wall Covering)	5.02	No	10000 SF		\$60,000					Existing covering is sound but visually aged. Select areas of repairs required
Division 9 - TOTALS						\$497,500						
DIVISION 10 - Specialties			0	0								
0 10505	Metal Lockers	Lockers	5.04	No	100					\$50,000		Confirm lasting stability of existing lockers.
0 10265	Impact Resistant Wall Protection	Wall Finishes (corner Guard)	5.02									
0 10200	Louvers and Vents	Heating System	8.01									
Division 10 - TOTALS						\$50,000						
DIVISION 11 - Equipment			0	0								
0 11460	Unit Kitchens	Plumbing Fixtures	7.03	No	2			\$13,000				Outdated Kitchenettes to be replaced
0 11400	Food Service Equipment	0 New Item										
0 0		0	0	0								
Division 11 - TOTALS						\$13,000						
DIVISION 12 - Furnishings			0	0								
0 12355	Institutional Casework	Wall Finish (Cabinet Work)	5.02									
0 0		0	0	0								
Division 12 - TOTALS						\$0						
DIVISION 13 - Special Construction			0									
0 0 0		Swimming Pool Systems	9.03									
0 0		0	0	0								
Division 13 - TOTALS						\$0						



Allen White

PD - Exterior Sealing/Repointing

From: Gregory M Raucci <gmraucci@bismarkconstruction.com>
Sent: Monday, October 05, 2015 1:54 PM
To: Allen White
Subject: Trumbull Police Station
Attachments: Trumbull police station photos.pdf

Allen,

We are pleased to provide you with a quote to complete the following work at the Trumbull Police station.

- Power wash the west elevation (we discussed upper only but we have included the complete west side)
- Spray the upper west with a masonry sealer after re pointing (see attached photos)
- Provide 60 square feet of re pointing (I marked the areas on the attached that we thought required re pointing, we will walk with you to agree as to where to re point)
We will have a clearer understanding of the re pointing once power washed.

Our cost to complete this work is \$22,675.00 dollars. And we can start October 12th, this work and the application of sealer needs to done with a minimum temperature of 40°F.

All work will need to be completed of a boom lift and upper roof with protection boards.

--



Per Allen - quote is 1/4 of building.
Plan = x4. (\$90,700)

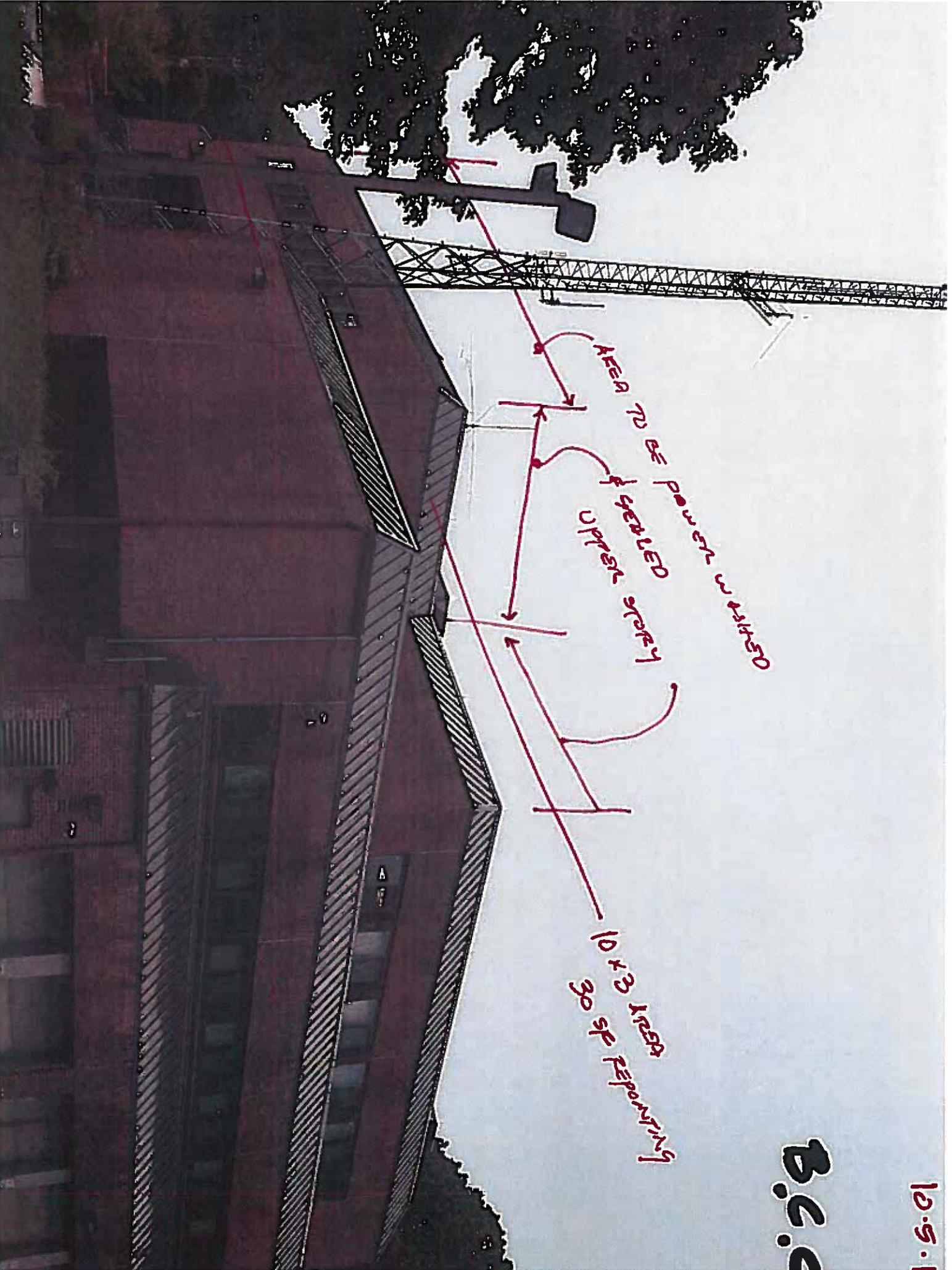
Gregory M. Raucci | President

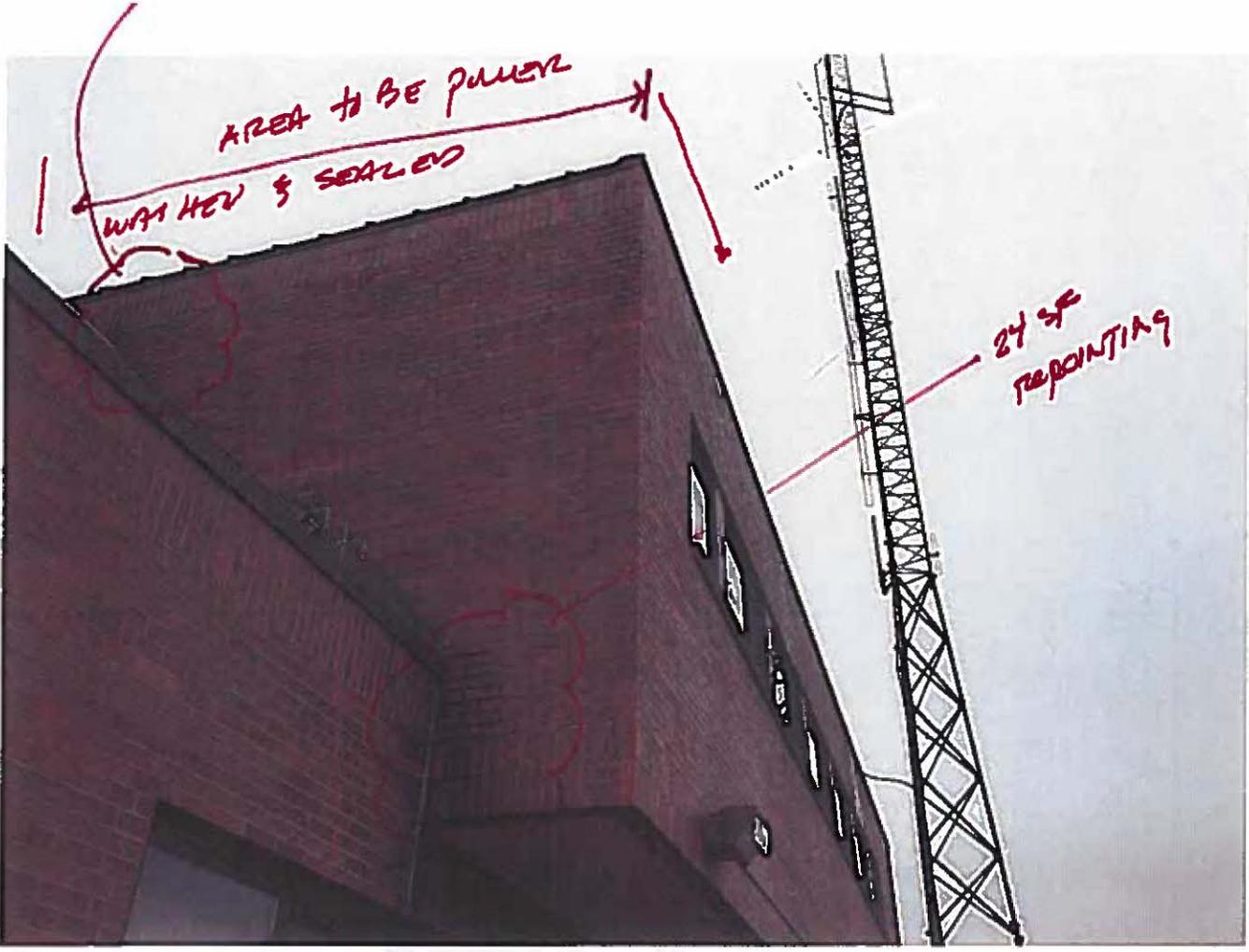
Bismark Construction

Office: 203.876.8331

gmraucci@bismarkconstruction.com

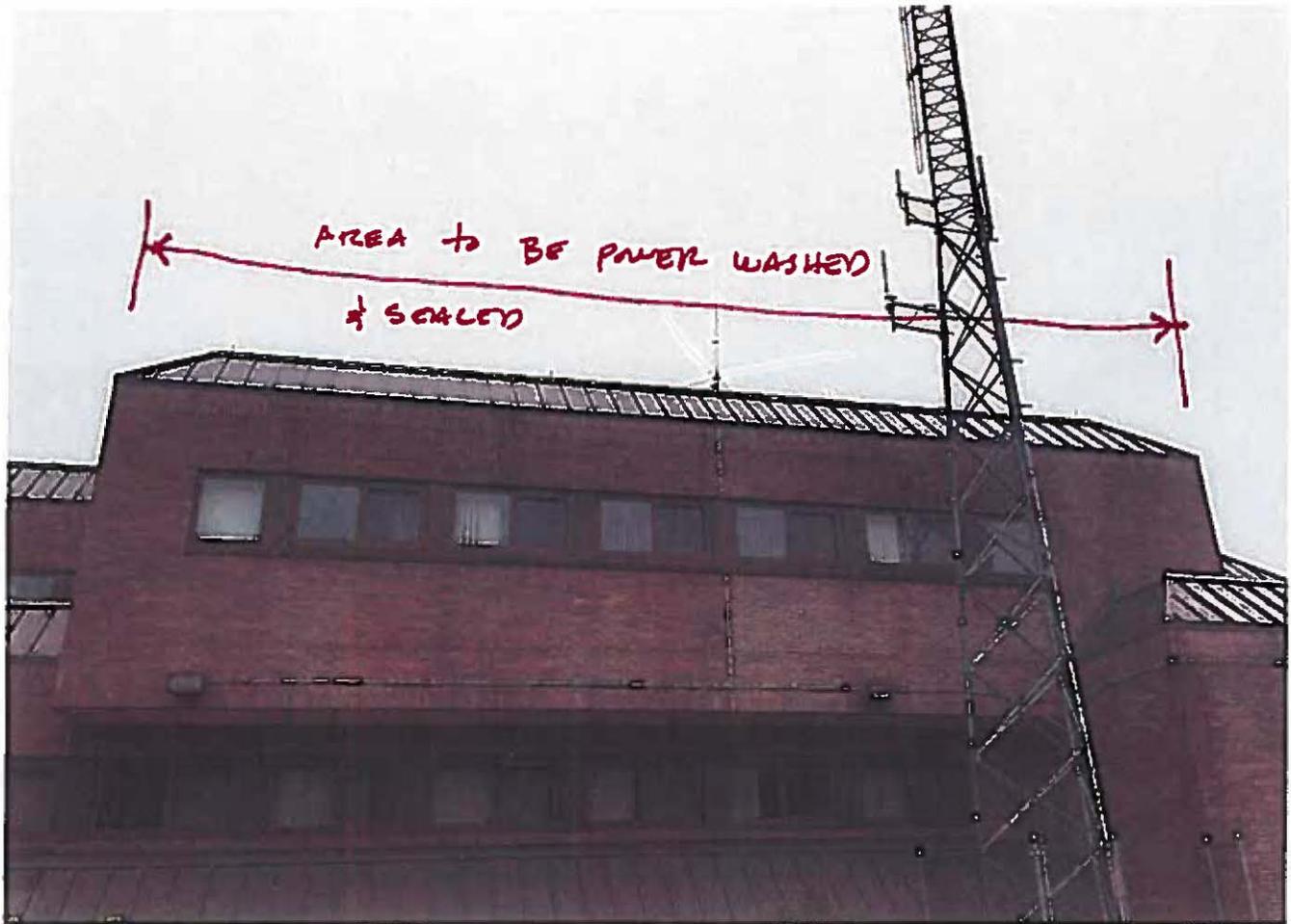
www.bismarkconstruction.com





AREA TO BE PAINTED
WITH HVV & SEALED

24 SF
REPOINTING



TRUMBULL POLICE STATION:

1. EXTERIOR POWER WASH & APPLY BRICK SEALER.
SECOND FLOOR AREA.
2. REPOINT APPROXIMATELY 60 SP OF EXISTING BRICKWORK
W/ AS CLOSE AS POSSIBLE MORTAR. WILL NOT BE
EXACT.



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

QUOTE

Quote # Q2YQ6505
 Date 12/22/15
 Sales Rep. Adamw

Quote To:

Trumbull Police Department
 Glenn Byrnes
 158 Edison Road

Trumbull CT 06611

Ship To:

Trumbull Police Department
 Glenn Byrnes
 158 Edison Road

Trumbull CT 06611

Assume all existing Folger Adam Door Strikes are in good working order. Locks that are not working will be replaced on a one by one basis.

Qty	Description	Unit Price	Ext. Price
1	S2 Portal Expansion 16 existing doors to 64 doors	\$5,081.25	\$5,081.25
2	S2 Network Node with 12 readers Includes (6) 2 reader Access Control blades (Wall Mount)	\$4,105.00	\$8,210.00
23	HID Readers Single Gang (black)	\$134.01	\$3,082.23
20	Request to Exit Sensors	\$58.13	\$1,162.60
20	Sets door contacts	\$16.88	\$337.60
2	Altronix Power Supplies	\$229.99	\$459.98
1	HES Electric Strike (Garage Side MAN door)	\$265.91	\$265.91
1	SDC lock conversion KIT (Lower level ramp door)	\$562.50	\$562.50
5	HES Electric Strike (Range Door, Front Chiefs cooridor, DB Work Room, 1st FL EOC, 1st FL Rear Hall)	\$289.38	\$1,446.90
2	7ah Batteries (Altronix)	\$14.94	\$29.88
2	4ah Batteries (S2)	\$11.85	\$23.70
1	Misc Parts / Connectors / Wiremold / Plates for old readers	\$425.00	\$425.00
20	Access Control Cable Runs	\$275.00	\$5,500.00
2	S2 Panel Installation	\$720.00	\$1,440.00
1	Access Control Door Installation	\$8,460.00	\$8,460.00
1	System Setup and Configuration	\$1,000.00	\$1,000.00
	SubTotal		\$37,487.55
	Folger Adam Electric Strike (if needed)		
1	Folger Adam Strike (Same unit that is currently installed) Price is per Lock	\$496.00	\$496.00
	SubTotal		\$37,983.55
	Sales Tax		\$2,411.96
	Shipping		\$0.00
	Total		\$40,395.51

Signature: _____ Date: _____
 Printed Name: _____ Title: _____

ADD NEW STRIKES 10,000
 ADD RKEY
 SAY \$50,000

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/termsandconditions>

EMS Support for Building Study Request

Bay Space:

The department seeks to find a way to increase building size to allow for 8 vehicles to be parked inside the building. The building has 3 standard 10 foot bays and an oversized bay that 1.5 vehicles can park in at one time. During the cold months, the paramedic fly car is parked in the back bay next to an ambulance. Getting the vehicle in this location is not only difficult but it provides limited space to get in and around the vehicles in the garage. Currently, there are 5 emergency response vehicles and in July, the department is expected to add an additional paramedic fly car to the fleet. In the next 3- 5 years, with the expected increase in call volume, there is an anticipated need for a 5th ambulance (currently we have 4). This additional ambulance will need to be garaged as well. This would require 7 bays. In addition to the vehicles, the all-terrain John Deere Gator needs to be secured inside. The 8th bay could be used to house the gator on a trailer so it can be quickly deployed, if needed, to respond to the trail system in town.

Interior Needs:

Larger crew quarters are needed as there are 3-4 crews on shift on a regular basis. A larger kitchen facility would be advantageous, especially for emergency preparedness and in being able to be prepare meals. Currently there is only a four foot galley area that does not even have sufficient space to prepare a sandwich or a meal. Crews work 12-24 hour shifts so it is common to eat two to three meals while on shift.

A private meeting/conference room would also be highly beneficial to the department. This room could potentially act as a report writing room for EMS providers to complete their patient care reports after each call (this would be better served as a separate room but if space is limited, perhaps can be used as a dual purpose). A large community room capable of seating approximately 30 people behind desks is needed. We teach many classes each month in CPR, First Aid, EMT, EMR and continuing education classes in this room.

Currently there is one office (it was subdivided into two rooms). The EMS department would like to see three offices be constructed, if possible: one office for the Executive Assistant, one for the Chief and one for the on duty supervisor.

Bunk rooms currently sleep three men and three women. Exploring a locker room for crew members to get changed, lock up belongings, shower, if necessary, after calls where they may be exposed to blood, diseases, etc. is a high priority. Currently, the building staff leaves their belongings on a table in the community room.

Other Space:

The department requires a lot of storage for medical supplies and emergency preparedness supplies. A storage room for medical supplies would be necessary. A loft, perhaps in the bay area, could be used for over-flow supplies, spare tires, fleet supplies, linens and/or emergency preparedness supplies. A space with a decontamination shower, washer and dryer would be requested in the bays so crew members and/or equipment can be decontaminated, if necessary, prior to walking into the office section of the building. EMS launders many of their linens as well as equipment. This room can also be properly equipped to secure biohazard waste material when necessary.

Exterior Space:

A parking lot for 12 cars during business hours is needed.

The department is open to all and any possibilities, including finding a location in close proximity to our current location in order to keep response times down, as we are centrally located in town. When the current structure was built, the service responded to a small fraction of the calls dispatched today. There has been close to an 8% increase in volume this past year alone and it is expected that volume will continue to grow. The director has been told when the current building was built EMS was responding to about 500 emergencies annually. Currently the department is responding to over 4300 calls each year with a staff of about 100 people that consists of volunteers as well as paid sub contracted staff.

The biggest challenges to date is having enough space to park emergency vehicles inside a building, space for crews to write reports and complete their documentation after each call, a private place to hold small meetings (supervisor meeting, staff reviews, call reviews), storage space is at maximum capacity and staff have a difficult time finding a place to park during school hours as the parking lot is shared with Middlebrooks School.

EXHIBIT C

Parks

CIP Capital Improvement Plan Narrative

Artificial Athletic Turf – Trumbull High School Soccer Field (\$950,000)

Adding additional Synthetic Turf Athletic Fields (SAT) to the Town's inventory is a stated goal of the Parks and Recreation Department and THS Athletic Department and is supported by the community athletic organizations representing thousands of Trumbull youth athletes. SAT fields offer several advantages over traditional natural turf fields. The SAT virtually eliminates cancellation of games and practice due to weather. The quality playing surface is not compromised by overuse allowing for a much greater intensity of scheduling particularly when compared to a varsity facility in which insuring the quality of a grass surface leads to significant restrictions in scheduling. This makes the Soccer field at THS the top priority for conversion due to the existing lights. And as an offset to the higher construction costs, SAT fields require a minimum of maintenance reducing labor, materials costs and emission of greenhouse gases associated with small engine maintenance equipment such as lawn mowers.

Playground replacement at Indian Ledge Park (\$250,000)

The playscape at Indian Ledge was scheduled for replacement in 2016-17 and has been move forward to the current year as a result of the deteriorating condition of the existing structure. During annual inspection of the facility in the spring of 2015 extensive rot of the wood structure was discovered. A large section of the playscape was taken out of service and at this point the entire structure must be replaced. Replacement is based on a replacement of the entire large structure all meeting current codes and guidelines for safety, accessibility and separation of children of different ages within the play area. If the playscape replacement is not completed prior to the summer season we would anticipate demolition and removal of a substantial portion of the existing playscape.

Rest Room Upgrades (\$40,000)

The Parks and Recreation Department intends to begin a three year program designed to upgrade the interior of the public restrooms within the park system. Replacement plumbing fixtures with automatic flushometers, exhaust fans and lights on motions sensors and timers will improve sanitary conditions and odor control while reducing utility costs and make the restrooms more welcoming for guests.

Field Hockey Field Irrigation (\$25,000)

Extension of irrigation system at THS to cover the Field Hockey Field. Field Hockey requires a lower height of cut which causes additional stress to the turf grass. Irrigation improvements will allow for better maintenance of the turf with improved weed and pest control while maintaining the optimal playing conditions.

Beach Pool restoration of Concrete Pool Shell (\$250,000)

The current year budget includes funding for replacement of the pool liner at Beach Pool. During maintenance in early spring 2015 the pool shell was determined to be in poor condition. Prior to issuing bids for the pool liner a structural engineer was employed to develop a specification for remediation of deteriorated sections of the pool shell. Because the full extent of the required work cannot be determined, we provided bidders with an estimates scope of work and we received bids substantially in

excess of the budgeted pool liner replacement budget. The Funds requested for the pool shell concrete restoration will allow is to move ahead with early spring removal of the liner, repair and restoration of the concrete and installation of the new pool liner. The requested appropriation includes a significant amount of contingency above current bids in recognition that the extent of the required concrete repairs cannot be determined until the pool liner is removed and demolition of the deteriorated concrete is undertaken by the contractor. The appropriation includes funds to provide and on-site structural engineer to certify the extent of the concrete repair required.

Unity Park Design/Drainage Repairs (\$190,500)

Unity Park Paving (\$83,300)

The asphalt paved parking lots and road ways within Unity Park are well over thirty years old and are in need of replacement. The area is prone to flooding and flood damage has scoured away all of the original paving on the lower parking areas requiring costly annually patching with reclaimed millings to maintain a functioning parking lot. Uneven and broken pavement presents potential for trip and fall incidents in one of the town's most heavily utilized facilities.

Prior to repaving the lots, a full review of the drainage components will be conducted with appropriate repairs and renovations to the storm water drainage systems which are no longer functioning effectively. Both the underground culverts are in a significant state of decay and the storm drain head walls are deteriorating and no longer properly direct water flow resulting in a negative impact on the adjacent natural resources. This is a necessary infrastructure maintenance project to improve the asset and insure proper storm water management and public safety impacting park users and neighboring residents.

Twin Brooks Design/Drainage 200,000

Twin Brooks is situated at the confluence of two water ways, the Pequannock and the Old Saw Mill. As such Twin Brooks functions as is a major flood plain in Town. Periodic flooding over the past generation has eroded the river banks resulting in destabilization of areas of the internal roadway. Underground culverts have decayed and in some cases have filled in and no longer function properly further causing damage within the Park even in moderate storm events.

A design review of the storm water drainage systems will be conducted with necessary repairs performed in preparation for repaving the roadways and parking area within the park. This is a necessary infrastructure maintenance project to improve the asset and insure proper storm water management and public safety impacting park users and neighboring residents.

Project :

Unity Park
Paving Restoration Project -2016

Date: 9/21/2015

Estimate By: WCM

Checked By:

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Pavement Excavation & Disposal (176763sf)	SY	19,640	5.00	\$ 98,201.67
	Process Aggregate (4")	CY	2180	25.00	\$ 54,500.00
	Binder Course (2")19640 sy)	Tons	2357	110.00	\$ 259,270.00
	Wear Course (2") (9029 sy)	Tons	2357	110.00	\$ 259,270.00
	Grass Restoration	SY	3000	7.00	\$ 21,000.00
	ADA Signage	EA	20	125.00	\$ 2,500.00
	Parking Stall Line Striping	EA	250	10.00	\$ 2,500.00
	ADA Stalls	LF	20	40.00	\$ 800.00
	Cross Walks & Stop Bars	EA	5	75.00	\$ 375.00
	Line Striping	LF	2500	0.40	\$ 1,000.00
					\$ -
UNIT PRICE SUBTOTAL =					\$ 699,416.67

ALLOWANCES

Pipe Video Inspection		ALLOWANCE		\$ 10,000.00
Drainage repairs		ALLOWANCE		\$ 100,000.00
CB Tops	EA			\$ 4,500.00
Reset manhole tops	EA	2	500.00	\$ 1,000.00
				\$ -
ALLOWANCE SUBTOTAL =				\$ 115,500.00

UNIT PRICE + ALLOWANCE = \$ 814,916.67

LUMP SUM ITEMS

Design				\$ 25,000.00
Inspection				\$ 45,000.00
Layout				\$ 5,000.00
LUMP SUM SUBTOTAL =				\$ 75,000.00

SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM = \$ 889,916.67

CONTINGENCY AND INCIDENTALS

Contingency & Incidents (15% x (Unit Price + Allowances + Lump Sum))				\$ 133,488.00
TOTAL =				\$ 1,023,404.67

ADD 3% ESCALATION PER YEAR - IF COMPLETED IN 2017 = \$ 1,054,107.00

Unit Cost	52.11	\$/ SY
	5.79	\$/ SF

Project :

Twin Brooks Park
 Paving Restoration Project -2016
 Drainage Repairs

Date: 10/19/2015

Estimate By: WCM

Checked By:

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
UNIT PRICE SUBTOTAL = \$					-

ALLOWANCES

Pipe Video Inspection	ALLOWANCE	\$	10,000.00
Drainage repairs	ALLOWANCE	\$	85,000.00
CB Tops	EA	\$	4,000.00
Reset manhole tops	EA	\$	-
		\$	-
ALLOWANCE SUBTOTAL = \$			99,000.00

	UNIT PRICE + ALLOWANCE = \$	99,000.00
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LUMP SUM ITEMS

Design	\$	45,000.00
Inspection	\$	30,000.00
Layout		
LUMP SUM SUBTOTAL = \$		75,000.00

SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM = \$	174,000.00
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CONTINGENCY AND INCIDENTALS

Contingency & Incidents (15% x (Unit Price + Allowances + Lump Sum))	\$	26,100.00
TOTAL = \$		200,100.00

ADD 3% ESCALATION PER YEAR - IF COMPLETED IN 2017 = \$	206,103.00
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Unit Cost		
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EXHIBIT D



Backhoe To be Replaced

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

GENERAL:

1	The equipment (the "Equipment") to be the latest standard new production model at time of delivery as evidenced by manufacturer's published literature	Meets Spec: Yes
2	The Equipment to be the same as normally supplied to the construction industry REF: John Deere 310 SL TC, Volvo BL70, Case 580 or Approved equal	Meets Spec: Yes
3	All ratings of the loader to be based on the manufacturer's standard settings and must conform, where applicable, to SAE standards	Meets Spec: Yes

OPERATING WEIGHT:

4	A minimum weight of 19,500 lbs. for a equipped all wheel drive loader/backhoe with ROPS enclosed cab with Extendable dipper stick and counterweight	Meets Spec: Yes, Standard weight of the standard equipped all wheel drive loader/backhoe: 20,092 lb.
---	---	--

OPERATING DATA: Equipment

5	Standard bucket capacity to be a minimum 1.3 cubic yards	Meets Spec: Yes, Bucket capacity: 1.4 cu. yds.
6	Breakout force to be a minimum 10,000 lbs.	Breakout force: 11,197 lbs.
7	Lift capacity to full height to be a minimum 6,800 lbs.	Lift capacity to full height: 7,237 lbs.
8	Dump clearance at full height with bucket positioned at 45 degree angle to be a 11" minimum	Dump clearance at full height with bucket at a 45 degree angle: 9 ft. 0 in.
9	Bucket width not to be less than the overall width of the wheels.	Meets Spec: Yes
10	Front bucket must be self-leveling with automatic return-to-dig function and one lever control for bucket hydraulic functions. Reversible/replaceable bolt on cutting edge to be installed. Front bucket lift "I" must be installed. Front bucket lifting eye w/safety latch must be installed to meet the lifting capacity of the bucket.	Meets Spec: No, Lifting eye with latch will not be installed. Bucket is self leveling with return to dig.

OPERATING DATA:

11	Equipment to be equipped with extendible Dipperstick, minimum digging depth @ 2' flat bottom 17 feet. Single position center-mounted bucket. Two lever control for primary backhoe functions and two individual stabilizer controls equipped with lockout valves.	Meets Spec: Yes
12	Reach from center of swing pivot to be no less than 19'	Reach from center of swing pivot: 21 ft.10 in.
13	Swing arc to be a minimum of 180 degrees	Swing arc in degrees: 180 degrees
14	Lift capacity to be at a minimum of 12 feet in height through the full 180 degree swing arc to be no less than 2,150 pounds	Meets Spec: Yes
15	Digging forces for the bucket cylinder to be a minimum of 11,000 pounds. Lifting eye w/safety latch to be installed on the backhoe and meet the minimum lifting capacity of the backhoe	Meets Spec: No, Meets digging force but lifting eye will not be installed

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

16	Digging forces for the crowd cylinder to be a minimum of 8,000 pounds	Meets Spec: Yes, Digging forces for the crowd cylinder: 9,757 lbs.
17	A quick attach type coupler system for backhoe buckets and attachments to be provided . The system should easily allow operator to change buckets/attachemtns in the field. Any tools required shall be provided with each machine .	Meets Spec: Yes

ENGINE:

18	Diesel, turbo-charged, four cylinder, liquid-cooled, with a net minimum 90 hp. The largest available 110 volt in-block coolant heater for engine supplied to be installed with remote receptacle.	Meets Spec: Yes, Engine horsepower: 93 hp Cubic inch/Liters: 4.4 liter
19	The manufacturer's standard fuel filters and fuel system water separator to be installed. Note the brand and model number of the fuel water separator to be installed. Engine may be equipped with electrically operated shutdown device operated by a key switch.	Meets Spec: Yes, Brand and model number of the fuel water separator, Caterpillar

TRANSMISSION:

20	Torque converter with full power shift or hydrostatic drive transmission fully reversible under load.	Meets Spec: Yes, Transmission type: Auto Shift Differential type: Planetary
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COOLING SYSTEM:

21	Pressurized cooling system with high temperature thermostat and system to be protected with 50/50 mix of "Extended Life" Coolant/Anti-Freeze, such as Texaco #7998 or approved equal with freeze protection down to -30 degrees Fahrenheit.	Meets Spec: Yes, Freeze protection limit: -55 degrees F.
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DIFFERENTIALS:

22	Front differential to be hydraulic lock or limited slip type. Rear differential to be equipped with a foot operated automatic release positive locking differential.	Meets Spec: Yes
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FINAL DRIVE AXLE:

23	Inboard or outboard mounted planetary gears.	Meets Spec: Yes
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FRONT AXLE:

24	Front drive axle to be cast in one piece with a minimum of 11-degree oscillation for each direction from centerline. A switch on or near the instrument panel to engage the four-wheel drive assembly on the move, in any gear, forward or reverse.	Meets Spec: Yes
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SERVICE BRAKES:

25	Hydraulic actuated, self-adjusting, wet disc brakes, individually or simultaneously foot operated pedals. Must meet the SAE J1473 and ISO 3450 requirements	Meets Spec: Yes
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PARKING BRAKES:

26	Parking brake system to be provided with an audible and visual warning system that indicates brake is applied. Parking brake to be independent of the service brake.	Meets Spec: Yes
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TIRES AND WHEELS:

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

27	Front tires to be Michilin XMCL 340/80R18 or approved equal	Meets Spec: Yes
28	Rear tires to be Michilin XMCL 500/70R24 or approved equal	Meets Spec: Yes
29	Valve stem protection shall be provided.	Meets Spec: Yes
30	Single piece rims only to be accepted.	Meets Spec: Yes

CAB:

31	To be fully enclosed steel cab, insulated quiet-type with sound protection providing rollover protection in accordance with OSHA requirements.	Meets Spec: Yes
32	Cab to include air conditioning, heater, front & rear defroster, dome light, tilt steering wheel and front & rear wipers	Meets Spec: Yes
33	Tinted safety glass with latched windows to be provided throughout.	Meets Spec: Yes
34	Outside mounted rearview mirrors to be installed to provide the operator an unobstructed view to the rear.	Meets Spec: Yes
35	Right and left steps and grab handles shall be furnished to provide three (3) points of contact.	Meets Spec: Yes
36	Noise exposure level in cab based on a duration of 8 hours per day must not exceed the acceptable OSHA requirements in force at the time of delivery.	Meets Spec: Yes

ELECTRICAL SYSTEM:

37	A 12 volt electrical system throughout with a minimum 120 amp alternator.	Meets Spec: Yes, Alternator Amp rating: 150 amps, Voltage of electrical system throughout: 12 volts
38	The system to include an electronic voltage regulator, horn and 2 heavy-duty maintenance-free batteries with a cold cranking capacity (CCA) of not less than 1,200 total at 0 degrees Fahrenheit.	Meets Spec: Yes, Batteries CCA rating: 1600 at 0 degrees F.
39	Equipment to be equipped with a minimum of two halogen front driving lights	Number of front halogen driving lights: 2
40	Equipment to be equipped with a minimum two front halogen working lights	Number of front halogen working lights: 2
41	Equipment to be equipped with a minimum two rear halogen working lights	Number of rear halogen working lights: 2
42	Equipment to be equipped with a minimum two directional lights in front	Number of front directional lights: 2
43	Equipment to be equipped with a minimum two halogen rear driving lights	Number of rear halogen driving lights: 2
44	Equipment to be equipped with a minimum two combination stop/tail lights, turn lights and 4-way emergency flashers.	Meets Spec: Yes
45	All other lighting equipment to conform to Federal Safety Standards and Connecticut motor vehicle laws to be supplied.	Meets Spec: Yes

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

HYDRAULIC SYSTEM:

46	Full double acting cylinders	Meets Spec: Yes
47	All cylinder piston rods to be ground, heat-treated, chrome plated and polished.	Meets Spec: Yes
48	Hydraulic pressure to be set at manufacturer's standard setting for the unit bid.	Meets Spec: Yes
49	Hydraulic system to be equipped with the manufacturer's recommended spin-on filter for return oil.	Meets Spec: Yes
50	Hydraulic system to be an open center type design. Hydraulic tank to be equipped with an oil level visual sight gauge. Hydraulic system to include a backhoe hammer circuit and extra function valve with control pedals.	Meets Spec: Yes

PAINT:

51	To be the manufacturer's standard lead free paint.	Meets Spec: Yes
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EQUIPMENT TO BE FURNISHED:

52	Adjustable deluxe air suspension vinyl seat, arm rests, lumbar support with operator 3" wide seat belts with retractor	Meets Spec: Yes
53	Engine side shields	Meets Spec: Yes
54	Fuel gauge	Meets Spec: Yes
55	Monitor system with audible & visual warnings for engine air restriction indicator, engine oil pressure indicator with audible warning, hydraulic filter restriction indicator, parking brake on/off indicator with audible warning, seat belt indicator and low brake pressure indicator.	Meets Spec: Yes
56	Illuminated electronic gauge with audible warning for engine coolant temperature	Meets Spec: Yes
57	Illuminated electronic gauge with audible warning for low oil pressure.	Meets Spec: Yes
58	Electronic fuel gauge	Meets Spec: Yes
59	Display of engine hours, engine RPM and system voltage	Meets Spec: Yes
60	Key switch or Keyless with neutral safety start	Meets Spec: Yes
61	Foot-operated throttle	Meets Spec: Yes
62	Front drive shaft guard	Meets Spec: Yes
63	SMV sign emblem and bracket	Meets Spec: Yes

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

64	Pivoting stabilizers (flip over) with reversible pads (steel/ rubber)	Meets Spec: Yes
65	Front grill screen	Meets Spec: Yes
66	Rubber floor mat	Meets Spec: Yes
67	Front & Rear windshield wipers	Meets Spec: Yes
68	Tilt steering wheel	Meets Spec: Yes
69	Ride control	Meets Spec: Yes
70	One Whelen, Model L31HAF, type amber LED light with brush guard, L360BGB, or an approved equal, mounted to provide 360 degree visibility, complete with ignition key powered supply and cab switch installed per Client Agencies approval	Meets Spec: Yes
71	24" heavy-duty bucket to be installed on the backhoe	Meets Spec: Yes
72	18" heavy duty bucket to be provided	Meets Spec: Yes
73	36" High Capacity bucket shall be provided.	Meets Spec: Yes
74	A quick attach pin style coupler for easy of changing backhoe attachments to be provided .	Meets Spec: Yes
75	Oil Sampleing program to be provided for first 5000 hour of machine use at no charge.	Meets Spec: Yes
76	Backhoe lifting eye w/safety latch	Meets Spec: No, Lift eye provided for clevis

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

77	Front bucket lifting eye w/safety latch	Meets Spec: No, Lifting points provided without latch
78	1200 lb. front counter weight, or that recommended by the manufacturer for backhoe operating on a 30 degree incline. Calcium chloride or other tire fill material is not acceptable in lieu of steel counter weights.	Meets Spec: Yes
79	An automatic adjustable electric or hydraulic backup safety alarm meeting OSHA requirements to be furnished and installed. DBA settings to be approximately 112 +/- (2) DBA, 107 +/- (2) DBA and 97 +/- (2) DBA.	Meets Spec: Yes
80	A fuel tank guard front and rear to be furnished	Meets Spec: Yes
81	Vandal protection to be provided by the use of master padlocks to include but not be limited to the fuel cap, radiator, hydraulic oil reservoir, engine compartment (fully enclosed side shields), batteries and cab, etc. All locks to be keyed alike if possible.	Meets Spec: Yes

EXHIBIT B, SP-16
PRICE SCHEDULE

CONTRACT NO: 14PSX0331

CONTRACTOR NAME: HO PENN			
DELIVERY TIME ARO: 150 DAYS		PROMPT PAYMENT TERMS: NET 45 DAYS	
ITEM #	DESCRIPTION OF COMMODITY AND/OR SERVICES	UNIT OF MEASURE	TOTAL PRICE
1.	<u>Backhoe Loader 1.3 Cu/yd.</u> Manufacturer: <u>Caterpillar</u> Model <u>420 F2ST</u> Attachments	<u>Each</u>	1) <u>\$86,800.00</u>
2.	a) Hydraulic front bucket Attachment System	<u>Each</u>	2a) <u>\$6,425.00</u>
	b) Heavy Duty 1.3 cu/yd bucket for Attachment System	<u>Each</u>	2b) <u>\$2,990.00</u>
	c) 3 rd Function Hydraulics	<u>Each</u>	2c) <u>\$2,225.00</u>
	d) 12' snow pusher w/quick attachment system	<u>Each</u>	2d) <u>\$8,975.00</u>
	e) 60" x 60" Pallet forks	<u>Each</u>	2e) <u>\$3,135.00</u>
	f) Hydraulic Plate compactor	<u>Each</u>	2f) <u>\$9,635.00</u>
	g) Hydraulic Hammer	<u>Each</u>	2g) <u>\$18,345.00</u>
	h) 24" Wain Roy hydraulic jaw bucket	<u>Each</u>	2h) <u>\$6,235.00</u>
	i) 48" Wain Roy hydraulic tilting grading bucket	<u>Each</u>	2i) <u>\$5,755.00</u>
3.	Percent discount off MSRP for complete product line	<u>% off</u>	3) <u>30% off</u>
3a.	Percent discount off MSRP for repair parts	<u>% off</u>	3a) <u>1% off</u>
3b.	Percent discount off MSRP for attachments and accessories.	<u>% off</u>	3b) <u>24% off</u>
4.	Percent discount off MSRP for all allied equipment not specifically listed.	<u>% off</u>	4) <u>5% off</u>
5.	Annual Cost of Manufacturer's Extended Warranty beyond the 4 years or 5,000 hour already in Exhibit A.	<u>Each</u>	5) <u>N/A</u>
6.	Hourly Shop Labor Rate.	<u>Hourly</u>	6) <u>\$150.00 per hour</u>



Plow Truck needing replacement

Prepared for:
 Joe Mitrì, Jr.
 Town of Trumbull
 366 Churchhill Rd
 Trumbull, CT 06611
 Phone: 203-452-5071
 Fax: 203-452-5140
 Cell: 203-673-6049
 E-Mail: jmitri@trumbull-
 ct.gov

*Plow Truck
 w/ Sander*

Prepared by:
 Greg Martinotti
 FREIGHTLINER OF HARTFORD
 222 ROBERTS STREET
 EAST HARTFORD, CT 06108
 Phone 860-559-9547
 E-Mail:
 GREG@FREIGHTLINEROFHARTFORD.COM

Q U O T A T I O N
PER STATE CONTRACT # 14PSX0239

114SD CONVENTIONAL CHASSIS	
SET BACK AXLE - TRUCK	114 INCH BBC FLAT ROOF ALUMINUM CONVENTIONAL CAB
CUM ISL 330 HP @ 2000 RPM, 2200 GOV RPM, 1000 LB/FT @ 1400 RPM	4125MM (162 INCH) WHEELBASE
ALLISON 3500 RDS AUTOMATIC TRANSMISSION WITH PTO PROVISION	7/16X3-9/16X11-1/8 INCH STEEL FRAME (11.11MMX282.6MM/0.437X11.13 INCH) 120KSI
RS-30-185 30,000# U-SERIES SINGLE REAR AXLE	1900MM (75 INCH) REAR FRAME OVERHANG
30,000# FLAT LEAF SPRING REAR SUSPENSION WITH HELPER AND RADIUS ROD	PARTIAL INNER FRAME REINFORCEMENT AT FRONT SUSPENSION
DETROIT DA-F-20.0-5 20,000# FL1 71.0 KPI/3.74 DROP SINGLE FRONT AXLE	BODY COMPANY INSTALLED ADDITIONAL FRONT FRAME REINFORCEMENT FOR SNOW PLOW
20,000# FLAT LEAF FRONT SUSPENSION	

	TOTAL # OF UNITS (4)	PER UNIT	TOTAL
ITEM # 1B		\$ 82,750.00	\$ 331,000.00
ITEM # 1I		\$ 5,154.70	\$ 20,618.80
DEALER INSTALLED OPTIONS		\$ 0	\$ 0
CUSTOMER PRICE BEFORE TAX		\$ 87,904.70	\$ 351,618.80

TAXES AND FEES			
TAXES AND FEES	\$	0	\$ 0
OTHER CHARGES	\$	0	\$ 0

TRADE-IN			
TRADE-IN ALLOWANCE	\$	(0)	\$ (0)

BALANCE DUE	(LOCAL CURRENCY)	\$ 87,904.70	\$ 351,618.80
--------------------	-------------------------	---------------------	----------------------

COMMENTS:

Projected delivery on ___/___/___ provided the order is received before ___/___/___.

APPROVAL:

Please indicate your acceptance of this quotation by signing below:

Customer: X _____ Date: ___/___/___

*87,904.70
 84,379.00
 \$ 172,283.70
 +10%*



New England Truck Equipment LLC

4 Barker Drive Wallingford CT. 06492
Phone (203) 284-1657 Fax (203) 284-3802

Quote Number: 20150001	Date: 3/23/2015	Subject: DTS Body
-------------------------------	------------------------	--------------------------

To: Town of Trumbull
366 Churchill Rd
Trumbull CT 06611

Attn: Carl Troesser
Phone: 203-452-5071
Fax: 203-452-5140
Cell:

Email: jimitri@trumbull-ct.gov

Ship Via:	F.O.B. Point	Terms
Best Way	Wallingford CT	Purchase Order/Net 30

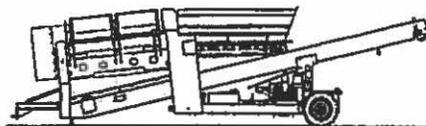
QTY	Description	List Price	Unit
	<u>We hereby submit the following quote for you review and approval:</u>		
1	State of Connecticut DOT Contract 11PSX0163 body, plow hoist, hitch, air controls, electronic spreader controls, consatnt running PTO, load sense hydraulics, 3/4" rear pintle plate w/30 ton pintle hook, Power Cover load cover.		\$ 67,697.00
	Hot shift PTO	\$ 600.00	\$ 450.00
	Grip strut body side step	\$ 466.67	\$ 350.00
	3/16" Cab shield w/45 degree angle Whelen strobe boxes	\$ 740.00	\$ 555.00
	Whelen DOTNE1 Strobe system included in above pricing	\$ -	\$ -
	Stainless steel tailgate linkage	\$ 646.67	\$ 485.00
	Stainless steel underbody cross members	\$ 1,666.67	\$ 1,250.00
	Stainless steel spinner and chute assembly	\$ 1,264.00	\$ 948.00
	AR450 205,000 PSI floor In lieu of AR400 180,000 PSI	\$ 400.00	\$ 300.00
	Body side board pockets	\$ 346.67	\$ 260.00
	Full 304 stainless steel construction in lieu of 201 stainless steel	\$ 2,576.00	\$ 1,932.00
	Full 3/16" tailgate in lieu of 10 gauge	\$ 1,136.00	\$ 852.00
	Stainless steel shovel holder	\$ -	\$ -
	Dual auger system in lieu of conveyor chain	\$ -	\$ -
	Stainless steel bracket upgrade includes mud flap & mtg. brackets	\$ 1,266.67	\$ 950.00
	On-Spot tire chains		\$ 2,061.00
	MPR39-39-57-11-ISCT		\$ 8,002.00
	Deduct for no load cover		\$ (1,450.00)
	Deduct 80 Gallon headboard mounted liquid tank in lieu of 240 gallon		\$ (263.00)
	Amount		\$ 84,379.00
	Option: 2.2 AVL GPS System		\$ 3,968.35
	Respectfully submitted, Ron Burr New England Truck Equipment		



Current Screenall Photo 2

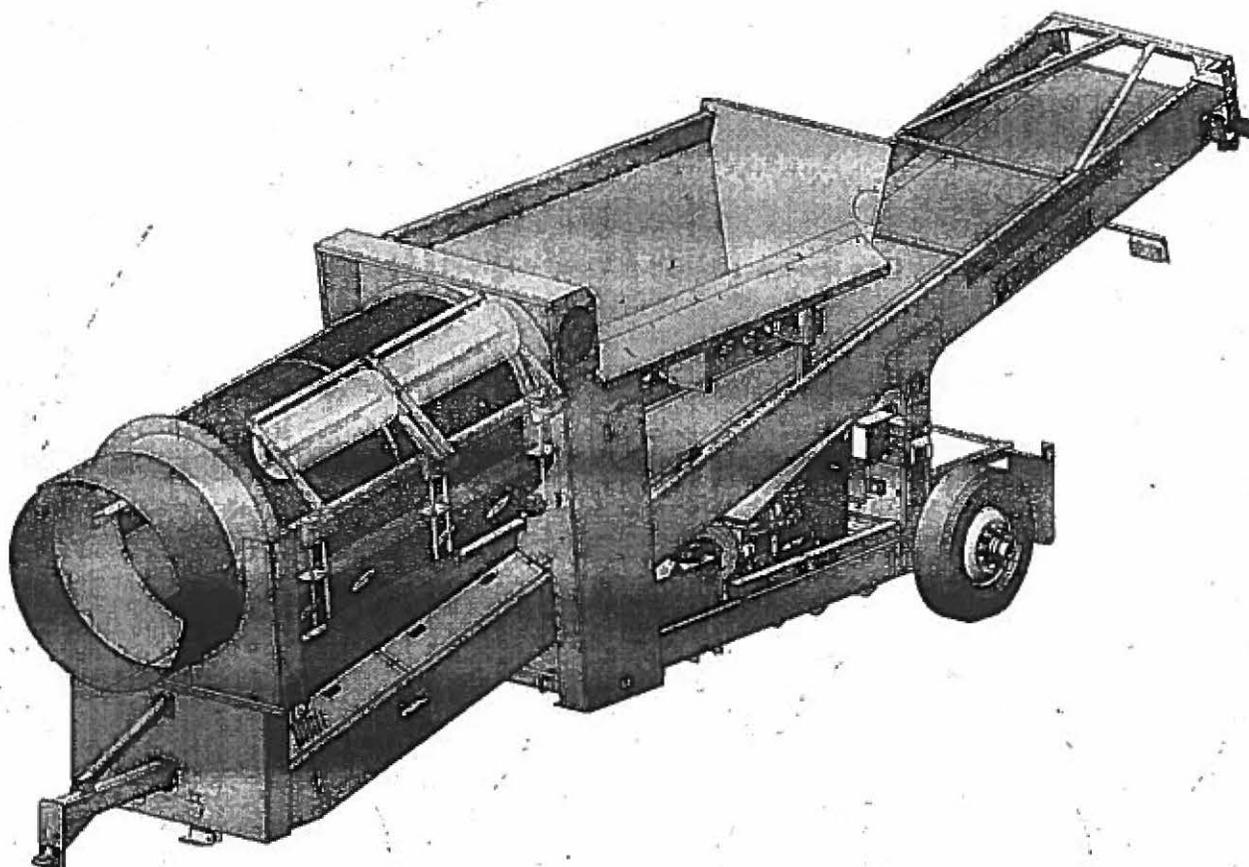


Current Screenall Photo 1

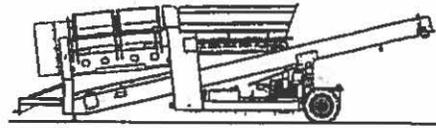


SPECIFICATIONS

512A, 512AP



Note: Optional equipment may be displayed



DESCRIPTION

Heavy duty mobile trommel with following features:

- 5'x12' heavy duty trommel drum
- 100Hp CAT engine
- Wheeled mobility
- Fast on site setup time (10 minutes)
- 5th wheel connection (512A), pintle connection (512AP)

SAFETY FEATURES

- External belt alignment points
- External grease points
- Engine safety shutdown systems
- Full safety guarding for nip points

DIMENSIONS AND WEIGHTS

Pintle Connection

- Transport Length 12.85m (42' - 2")
- Transport Height 3.69m (12' - 1")
- Transport Width 2.59m (8' - 6")
- Weight 9,750 Kgs (21,500 lbs.)
- Working Length 12750m (41' - 9½")
- Working Width 2590m (8' - 6")
- Working Height 3520m (11' - 6½")
- Loading Height 3.00m (9' - 10")

5th Wheel Connection

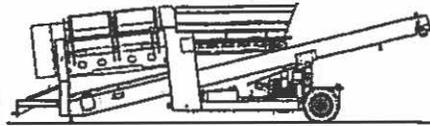
- Transport Length 12.03m (39' - 6")
- Transport Height 4.12m (13' - 6")
- Transport Width 2.59m (8' - 6")
- Weight 10,210 Kgs (22,500 lbs.)
- Working Length 12030m (39' - 6")
- Working Width 2590m (8' - 6")
- Working Height 3520m (11' - 6½")
- Loading Height 3.00m (9' - 10")

CAPACITIES

- Diesel tank capacity 295 L (78 US gal)
- Hydraulic tank capacity 680 L (180 US gal)
- Hopper Capacity 3.4 m³ (4.5 yd³)

FEED CONVEYOR

- Belt width 750mm (30")
- Belt spec Plain 500/3 5+1.5
- Drive drum dia. 305mm (12")
- Tail drum dia. 254mm (10")
- Gearbox Brevini CTD2051
- Gearbox ratio 34,7:1
- Motor Sam Hydraulik BRZ250
 - Flow rate 65 l/m (18 US g/m)
 - Adjustable speed Yes
 - Maximum speed 8 rpm



FINES CONVEYOR

Belt width	1200mm (48")
Belt spec	Plain 400/2 4+2
Drive drum dia.	254mm (10")
Tail drum dia.	254mm (10")
Motor	White RT32
• Flow rate	85 l/m (22 US g/m)
• Maximum speed	143 rpm

TROMMEL (DRUM)

Dimensions	1.52m x 3.66m (5' x 12')
Screening Area	11.8 m ² (127 ft ²)
Trommel angle	5°
Trommel motor	White DT19 (18.3cc/rev)
Drive system	Direct drive with 18x7 rubber wheels
Hydraulic flow rate	125 l/m (33 US g/m)
Trommel speed	10 – 30 rpm
Adjustable speed	Yes
Longitudinal Trommel Supports	4 angle type lifters
Cleaning Brushes	Ground adjustable Ø16x50" polyester brushes

POWERUNIT AND HYDRAULICS

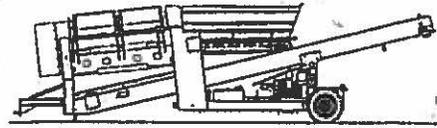
Engine	CAT C4.4
• Power	100 HP
• Speed	2200 rpm
Flywheel Pump 1	P257 64, 42, 35
Total system flow	276 l/m (73 US g/m)
Hydraulic tank capacity	680 L (180 US gal.)
Hydraulic tank ratio	2.5 : 1
Hydraulic oil cooler	Yes

ELECTRICS

Emergency stops	2 off, 2 power unit RH&LH
Chassis cabling	Armored cable
Start Siren	Yes - 10 second delay
Engine shutdowns:	Low oil pressure
	High water temp
	Air filter blockage (selectable)
	Fuel contamination
	Low hydraulic tank level
Remote tipping grid	Yes - 2 function timed

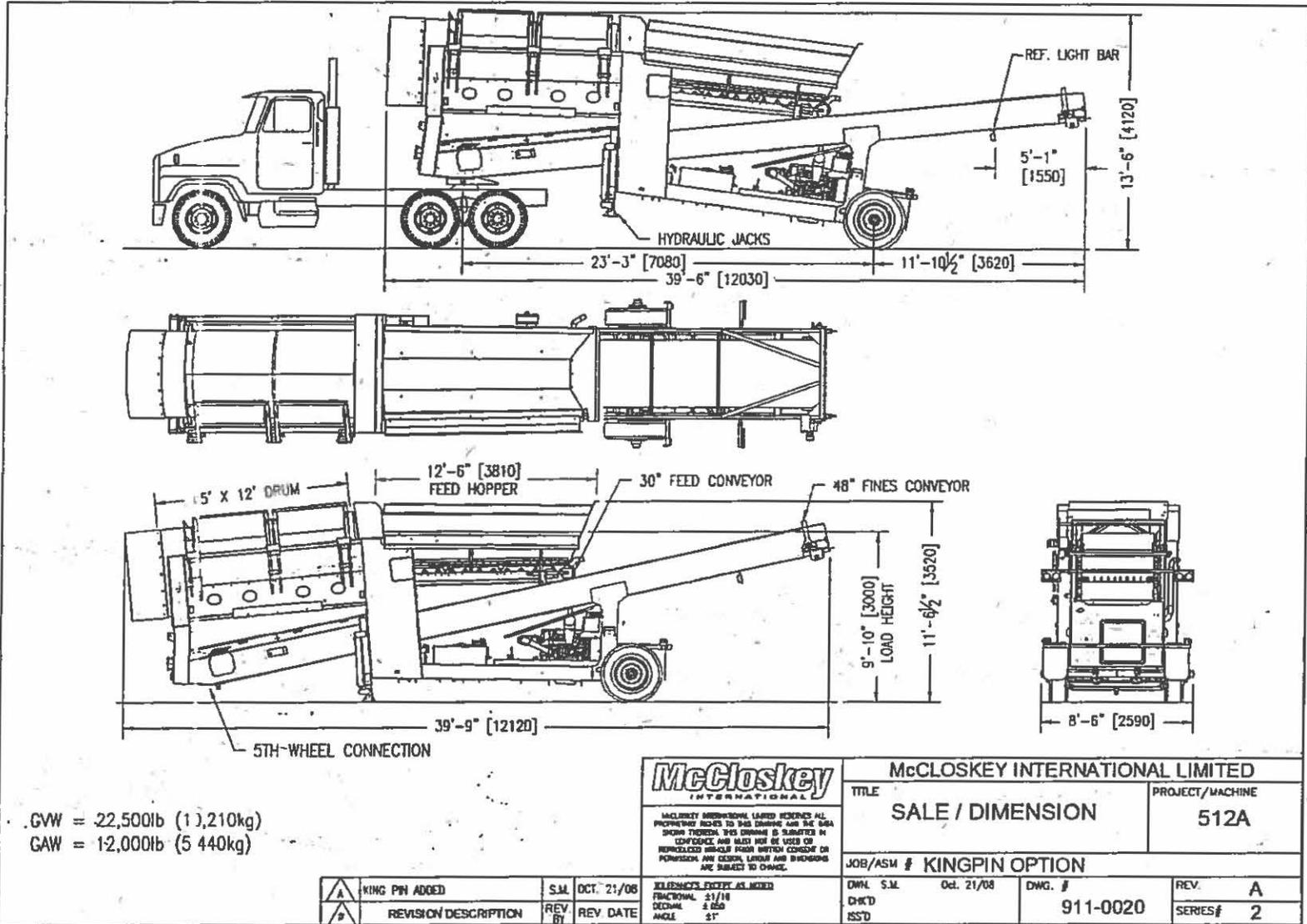
WHEELS

Axle	Single Axle
Wheels	Single - wheel 315/80R22.5 (2 tires)
Spring suspension	No
Brakes	Yes
Mudguards	Yes
ABS	Option



OPTIONS

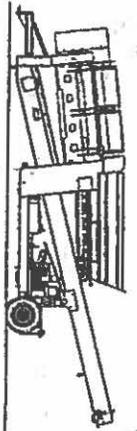
- Hydraulic Tipping Grid
- Double Brushes
- Auto Reversing Fan
- Auxiliary Hydraulic Circuit
- Punch Plate Screens
- Remote Feeder On/Off
- Spare drum

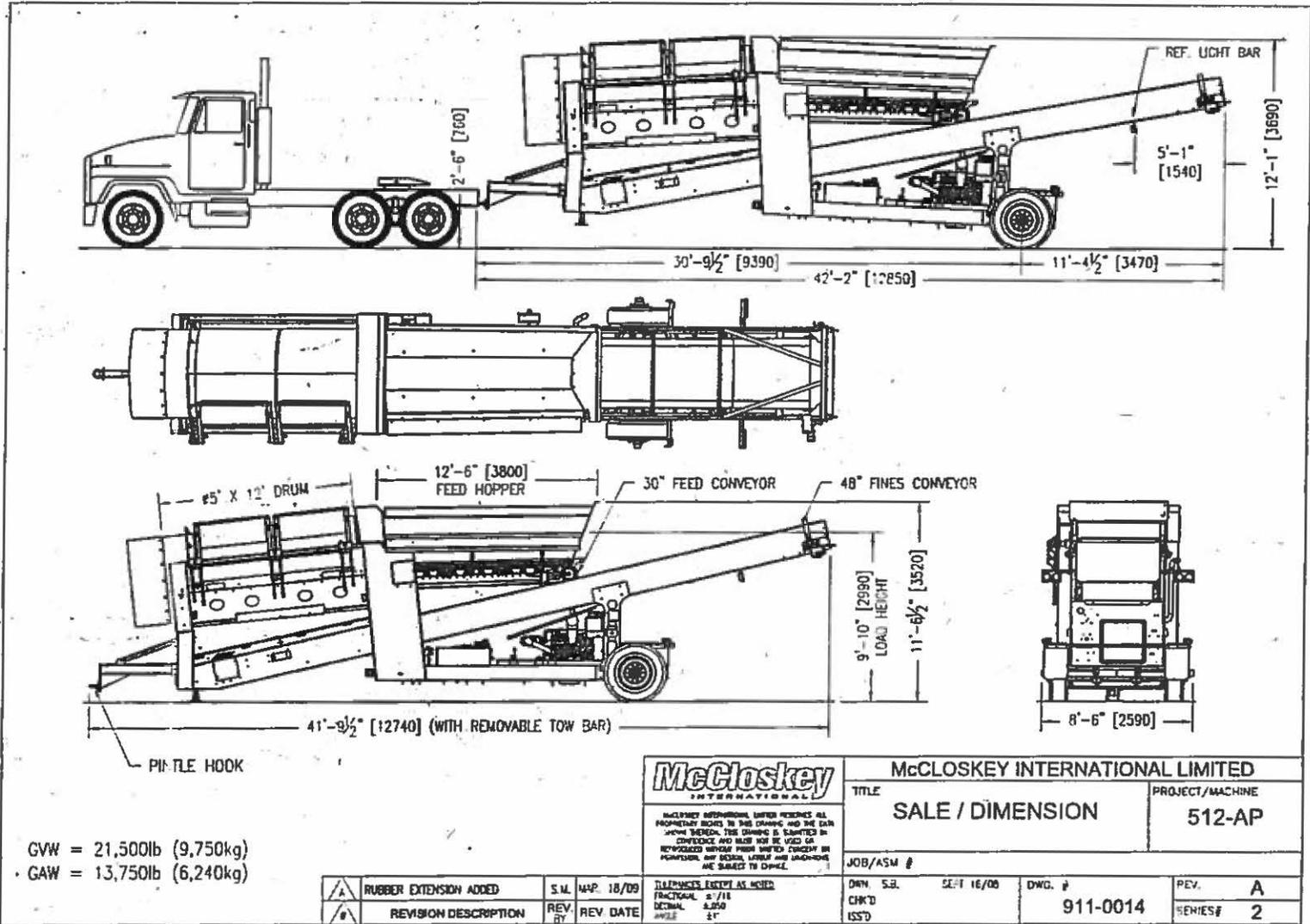


.GWW = 22,500lb (1,210kg)
 GAW = 12,000lb (5,440kg)

		McCLOSKEY INTERNATIONAL LIMITED												
		TITLE SALE / DIMENSION	PROJECT/MACHINE 512A											
<small>McCloskey International Limited reserves all proprietary rights to this drawing and the data shown thereon. This drawing is submitted in confidence and shall not be used or reproduced without prior written consent. All dimensions, materials, and drawings are subject to change.</small>		JOB/ASM # KINGPIN OPTION	REV. A											
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Specifications are subject to change without notice





Specifications are subject to change without notice



Open Top Trailers

SPECTOR MANUFACTURING INC.
P.O. BOX 158
SAINT CLAIR, PA 17970
570-429-2510

CUSTOMER: TOWN OF TRUMBULL, CT
CONTACT: JOE MITRI 203-673-6049
DATE : 11/30/2015
OPEN TOP EJECTOR QUOTE # : 1115246

QUANTITY: THREE (3) CUBIC YARDS: 91
BODY TYPE: STEEL
LENGTH: 45' X 96" WIDE PRICE: \$64,494.00
SIDES: 96" X 3/16" AR400 F.E.T.: MUNICIPAL
TOP RAIL: 6" X 4" X 1/4" STRUCTURAL TUBE FREIGHT: \$800.00
ANGLE TOP RAIL: 2" X 2" X 1/4" & GATE
SIDE POSTS: 6" X 10 GAUGE ON 24" CENTERS TOTAL EACH: \$65,294.00
REAR POST: 4" X 3" X 3/8" STRUCTURAL TUBE
BOX BRACING: ONE ROW EACH SIDE
CLEANER PL. : YES
TARP: OPTION SEE BELOW
TARP HOOKS: YES
FLOOR: 3/16" AR 400
CROSS MEMBER: 4" JUNIOR I-BEAM ON 12" CENTERS
BLADE: 10 GAUGE WITH 1/4" AR-400 WELD ON SLIDES
BLADE GUIDE: 4" X 3" X 1/4" ANGLE WITH ADJUSTABLE BLADE GUIDES
CYLINDER: 96-456 WITH MID CYLINDER SUPPORT
TAILGATE: BARNDOR HINGED CURBSIDE
BULKHEAD: NA
LADDERS: NA
CAT WALK: NA

CHASSIS: 10" X 17# I-BEAM REAR TO LANDING GEAR
AXLES: TP 5" ROUND, 5/8" WALL, 25,000# CAPACITY
BRAKES: 16-1/2" X 7" AIR WITH AUTO SLACK ADJUSTERS
4S/2M ABS BRAKE SYSTEM
WHEELS: 10 HOLE, HUB PILOTED, OUTBOARD DRUMS
RIMS: 8.25" X 24 5" TUBELESS STEEL DISC
TIRES: YOKOHAMA RY023 11R24 5 16 PLY
SUSPENSION: HUTCH CH 9700 50,000# CAPACITY
AIR RIDE/AIR LIFT: NA
KING PIN: 36" ON A 3/8" PIN PLATE
FIFTH WHEEL HT. : 49" STANDARD
LANDING GEAR: HOLLAND MARK V
TIRE CARRIER: NA
LIGHTS: LED, REAR LIGHTS IN GATE
LIGHT PLUG: 7-WAY
FLAPS: I.C.C.
BUMPER: STANDARD PUSHER WITH TOW HOOK
OIL TANK: YES
OIL FILTER: YES
CONTROL VALVE: YES
HYD. FITTINGS: (1) 5100-S5-16B PRESSURE / (1) 5100-S5-20B SUCTION
HYD. HOSES: (1) 1" X 108" PRESSURE / (1) 1-1/4" X 108" SUCTION
PAINT: STANDARD ENAMEL
OPTIONS:

AERO ELECTRIC MOUSE TRAP STYLE W/MESH \$3500.00

SELLER:

BUYER:

**NORTHEASTERN
Communications Inc.**

27 Wesley Drive
Trumbull, Connecticut 06611

QUOTATION

Phone (203) 268-9754 • Fax (203) 268-0691
E-Mail: dvieira@norcomct.net
Main Office 1-800-223-9008

Prepared For:

Trumbull EMS
Joe Laucella / Mike Delvecchio
250 Middlebrook Ave.
Trumbull, CT 06611

PHONE: 203-452-5079

Prepared By: Dennis Vieira

Email: dvieira@norcomct.net

Date: 6/12/15

QTY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	Removal from existing rig 902, includes removal of; <ul style="list-style-type: none"> • UHF dual control CMED mobile and single control VHF EMS mobile • Qty 2 vehicular chargers • Rear speaker and Mic 	\$150.00	\$150.00
1	Installation into new 902 mini modular rig, includes installation of; <ul style="list-style-type: none"> • UHF CMED dual control mobile and new single control VHF EMS remote mount mobile. • Qty 2 vehicular chargers • Qty 2 antennas • Qty 2 Stream lights and chargers • Qty 1 rear speaker and mic for VHF EMS mobile. • Qty 1 rear mic for UHF CMED mobile. 	\$1,650.00	\$1,650.00
1	Equipment and Accessories provided for installation, includes; <ul style="list-style-type: none"> • Qty 2 K794_25 thick roof mount w/ 25' cable • Qty 1 70176 Phantom UHF antenna • Qty 1 474192 Phantom antenna • Qty 2 SL20-XP_LED Stream Lights • Qty 1 17 foot control cable 	\$2,927.71	\$2,927.71

Pricing, Descriptions, Quantities, Conditions and Terms have been read and agreed to.

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

"Serving your communication needs for over 40 years"



MOTOROLA
Authorized Radio System
Specialist

1193

Common Cents EMS Supply LLC

Quote

304 Boston Post Road
 Old Saybrook, CT 06475
 Toll Free Phone 866-388-4599

Date	Estimate #
6/24/2015	15-0700

Name / Address
Trumbull Town Hall Accounts Payable 5866 Main Street Trumbull CT 06611

Ship To
Trumbull Ambulance 250 Middlebrooks Avenue Trumbull, CT 06611

P.O. No.	Terms	Rep
	Net 30	JTD

Item	Description	Qty	Each	Total
POWERPRO	Stryker PowerPro XT Stretcher	1	13,450.40	13,450.40
STRYKHOOK	Stryker Power Pro Equipment Hook	1	45.08	45.08
STRYKXPSW11H	Stryker XPS Includes XPS Mattress	1	1,687.50	1,687.50
STRYKPPFLAT	Stryker Flat Storage Pouch	1	124.20	124.20
	Dual Wheel Lock 6086-502-010			
	Patient Right Cot Retaining Posts 6085033000			
	Power Pro Standard Components 6506026000			
	Siderail Option 6506031000			
	Sidetail Option 6506031000			
	Non Power Load Cot Capatibility 6506-029-000			
	English Manual 6506600000			
	120V AC SMRT Charging Kit 6500028000			
	Short Hook 6060036017			
	No Steer Lock 6506-037-000			
	3 Year X Frame Powertrain Warranty 7777881669			
	2 Year Bumper to Bumper Warranty 7777881670			
	Free Shipping			
	No IV Pole 6500318000			
	G Rated Restraint Package 6500002030			
	Standard Fowler 6506012003			
	This is priced based on State of CT Contract 11PSX0117 which expired 12/31/2015. Pricing after 12/31/2015 will be on State of CT Contract 14PSX0287-IFB 22872 and will be at a higher cost.			
Subtotal				\$15,307.18
Sales Tax (6.35%)				\$0.00
Total				\$15,307.18

Phone #	Fax #
860-388-4599	860-388-4699

Web Site
http://www.savelives.com

EXHIBIT E

CAPITAL BUDGET REQUEST - \$398,000

REVITALIZATION OF LONG HILL GREEN

The goal of this project is to restore the Green to a beautiful small park and community gathering place. It will be the green jewel at the center of the revitalization of Long Hill Green Village commercial area.

In September 2012, staff prepared a grant application for the Long Hill Green area. This application included upgrades to landscape, hardscape & lighting within the Green itself and also envisioned a sidewalk extension to the Green along Main Street, and a potential traffic light. The total budget estimate was \$500,000. Unfortunately, Trumbull was not selected for the grant award. However, since that time, private sector development has burgeoned in the immediately adjacent area. 6523 Main Street was completely refurbished and slightly expanded, and now serves as home to Berkshire Hathaway Properties. In January, 6528 Main Street, a 7,200 SF multi-tenant retail facility just north of the Green, will open its doors. Shortly thereafter, the redevelopment at 10 Broadway Road will deliver (Franco Gianni's site). This is Trumbull's first modern, mixed use project, with 8 apartments and 12,000 sq. ft. of retail in a village style format. All told, private sector investment in this area will exceed \$3 million on those three properties alone, and we anticipate more development on the horizon in the immediate area. Given this context, and the clear directive from the 2014 Plan of Conservation & Development to increase walkable amenities and retail in the Town, we feel it is critical to set aside funding to upgrade the Long Hill Green. This would include funds to design and construct new landscaping, hardscaping and accent lighting within the Green, as well as pedestrian connections to adjacent developments as needed.

Using the budget generated by Tighe & Bond in 2012, and subtracting the cost of traffic light (not included in this capital budget request), we believe that \$398,000 is an appropriate budget to achieve upgrades to the Green and adjacent pedestrian connections. The original grant application on budget page is attached.

Sensitive to the fact that we should leverage alternate funding sources whenever possible, the Town has also applied to the State of CT Department of Energy & Environmental Protection (DEEP) for a \$200,000 grant to enhance Long Hill Green with hardscaping and landscaping materials that reduce storm water runoff and filter said runoff to the nearby stream. We believe we are finalists in this grant pool. If awarded, local match would be \$80,000, and we anticipate those match funds coming from these capital dollars, if approved.



GENERAL CONDITIONS

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
	SITE FENCING, EROSION CONTROL, TRAFFIC CONTROL ETC	ALLOW	\$6,000.00	\$6,000.00	\$6,000.00	\$3,600.00	\$2,400.00
12	TEMPORARY SOILET	MONTH	\$145.00	\$1,740.00	\$1,740.00	\$1,044.00	\$696.00
	DUMPSTERS	ALLOW	\$2,000.00	\$2,000.00	\$2,000.00	\$1,200.00	\$800.00
	LAWN RESTORATION & SITE CLEANUP	ALLOW	\$5,500.00	\$5,500.00	\$5,500.00	\$3,300.00	\$2,200.00
					\$15,240.00	\$9,144.00	\$6,096.00

1. CATCH BASINS HOODS

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
4	RETROFIT CATCH BASINS WITH HOODS	EA	\$750.00	\$3,000.00	\$3,000.00	\$1,800.00	\$1,200.00
					\$3,000.00	\$1,800.00	\$1,200.00

2. PERMEABLE PAVING

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
2100	REMOVE EXISTING PAVING & BASE (+/- 2100 SF)	SF	\$2.75	\$5,775.00	\$5,775.00	\$3,465.00	\$2,310.00
2100	INSTALL NEW BASE & ADJUST GRADING (+/- 2100 SF)	SF	\$1.75	\$3,675.00	\$3,675.00	\$2,205.00	\$1,470.00
50	NEW BASE MATERIAL (PER ENGINEER) (+/- 2100 SF @ 6" DEPTH)	TON	\$63.00	\$3,150.00	\$3,150.00	\$1,890.00	\$1,260.00
2100	INSTALL NEW PERMEABLE PAVING (POROLUS ASPHALT MMA)	SF	\$14.00	\$29,400.00	\$29,400.00	\$17,640.00	\$11,760.00
3	4 - 4.5" CAL SPECIMEN TREE (URBAN/RIPARIAN TOLERANT)	EA	\$850.00	\$2,550.00	\$2,550.00	\$1,530.00	\$1,020.00
	SELECTION & PICKUP AT LOCAL NURSERY	LS	\$200.00	\$200.00	\$200.00	\$120.00	\$80.00
12	PLANTING LABOR + EQUIPMENT	HR	\$185.00	\$2,220.00	\$2,220.00	\$1,332.00	\$888.00
16	LABOR & EQUIPMENT TO EXCAVATE & INSTALL NEW SIDEWALKS	HR	\$185.00	\$2,960.00	\$2,960.00	\$1,776.00	\$1,184.00
8	CONCRETE FOR NEW SIDEWALKS (+/- 650SF @ 4" THICK)	CY	\$375.00	\$2,700.00	\$2,700.00	\$1,620.00	\$1,080.00
15	BASE FOR NEW SIDEWALK (+/- 650SF @ 6" DEPTH)	TON	\$50.00	\$750.00	\$750.00	\$450.00	\$300.00
					\$62,880.00	\$37,728.00	\$27,152.00

3. LID TREE CELLS & TREES

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
12	LABOR & EQUIPMENT TO EXCAVATE FOR TREE CELL	HR	\$185.00	\$2,220.00	\$2,220.00	\$1,332.00	\$888.00
3	ENGINEERED SOIL MIX (3 CELLS)	ALLOW	\$3,600.00	\$3,600.00	\$3,600.00	\$2,160.00	\$1,440.00
3	CONCRETE VAULT & TREE GRATE (3 CELLS)	ALLOW	\$8,500.00	\$8,500.00	\$8,500.00	\$5,100.00	\$3,400.00
	CONNECTION TO EXISTING CATCH BASIN/STORM DRAIN VIA UNDERDRAIN	ALLOW	\$4,500.00	\$4,500.00	\$4,500.00	\$2,700.00	\$1,800.00
3	4 - 4.5" CAL SPECIMEN TREE (URBAN/RIPARIAN TOLERANT)	EA	\$850.00	\$2,550.00	\$2,550.00	\$1,530.00	\$1,020.00
	SELECTION & PICKUP AT LOCAL NURSERY	LS	\$200.00	\$200.00	\$200.00	\$120.00	\$80.00
12	PLANTING LABOR + EQUIPMENT	HR	\$185.00	\$2,220.00	\$2,220.00	\$1,332.00	\$888.00
					\$47,980.00	\$28,794.00	\$18,186.00

4. NATIVE PLANTING FILTER STRIP

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
3	PAINT LINES FOR PLANTING AREA FOR EDGING & HERBICIDE	HR	\$85.00	\$255.00	\$255.00	\$153.00	\$102.00
4	BURKHOUT/NATURE'S AVENGER HERBICIDE TREATMENT TO KILL LAWN AREAS	GA	\$150.00	\$600.00	\$600.00	\$360.00	\$240.00
4	LABOR FOR EDGING OF PLANTING AREAS	HR	\$165.00	\$660.00	\$660.00	\$396.00	\$264.00
250	NATIVE SHRUBS (LOCAL OR 4-5" B&B)	EA	\$120.00	\$30,000.00	\$30,000.00		
3400	NATIVE WILDFLOWER & MEADOW PLUGS (+/- 7650 SF @ 18" o.c.)	EA	\$1.45	\$4,930.00	\$4,930.00	\$2,958.00	\$1,972.00
	FREIGHT FROM PLUG SOURCE TO SITE	LS	\$500.00	\$500.00	\$500.00	\$300.00	\$200.00
	DELIVERY OF SHRUBS	LS	\$450.00	\$450.00	\$450.00	\$270.00	\$180.00
24	COMPOST (+/- 7650SF @ 1" TOPDRESSING	CY	\$55.00	\$1,320.00	\$1,320.00	\$792.00	\$528.00
16	SHREDDED HAY MULCH (+/- 9600SF @ 2" DEPTH, COVERAGE = 500SF PER BALE)	BALE	\$45.00	\$720.00	\$720.00	\$432.00	\$288.00
36	PLUG PLANTING LABOR INCLUDING LAYOUT, COMPOST, MULCH	HR	\$165.00	\$5,940.00	\$5,940.00	\$3,564.00	\$2,376.00
48	SHRUB PLANTING LABOR	HR	\$185.00	\$8,880.00	\$8,880.00	\$5,328.00	\$3,552.00
3	POST-PLANTING COMPOST TEA APPLICATIONS	EA	\$150.00	\$450.00	\$450.00	\$270.00	\$180.00
900	TEMPORARY PROTECTIVE FENCING UNTIL ESTABLISHMENT	LF	\$1.95	\$1,755.00	\$1,755.00	\$1,053.00	\$702.00
					\$58,260.00	\$36,956.00	\$24,304.00

5. SPECIMEN NATIVE TREE

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
	REMOVE EXISTING STUMP	LS	\$500.00	\$500.00	\$500.00	\$300.00	\$200.00
1	4 - 4.5" CAL SPECIMEN TREE (NATIVE & LOW-GROWING)	EA	\$3,500.00	\$3,500.00	\$3,500.00	\$2,100.00	\$1,400.00
	SELECTION & PICKUP AT LOCAL NURSERY	LS	\$200.00	\$200.00	\$200.00	\$120.00	\$80.00
0.5	PLANTING SOIL MIX	CY	\$50.00	\$25.00	\$25.00	\$15.00	\$10.00
0.5	MULCH	CY	\$50.00	\$25.00	\$25.00	\$15.00	\$10.00
1	TREE GUYING KIT & SAFETY FLAGS	LS	\$30.00	\$30.00	\$30.00	\$18.00	\$12.00
4	PLANTING LABOR + EQUIPMENT	HR	\$185.00	\$740.00	\$740.00	\$444.00	\$296.00
					\$5,820.00	\$3,612.00	\$2,208.00

INTERPRETATIVE SIGNAGE

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
	KIOSK	ALLOW	\$5,200.00	\$5,200.00	\$5,200.00	\$3,120.00	\$2,080.00
	GRAPHICAL DESIGN & DELIVERY TO SITE	ALLOW	\$3,200.00	\$3,200.00	\$3,200.00	\$1,920.00	\$1,280.00
					\$8,400.00	\$5,040.00	\$3,360.00

SOFT COSTS

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
	ENGINEERING & DESIGN PROFESSIONAL SERVICES	ALLOW	\$9,000.00	\$9,000.00	\$9,000.00	\$5,400.00	\$3,600.00
					\$9,000.00	\$5,400.00	\$3,600.00

Total Project Value **\$199,790.00**
Grant Request (60%) **\$119,874.00**
Matching From Town of Thumball (40%) **\$79,916.00**



Prep'd Date 9/28/2012 By JAR
 Ch'kd Date _____ By _____
 Town of Trumbull, CT
 Funds _____
 Town No. _____
 Project No. _____
 Sheet No. 1 of 1

**Opinion of Probable Cost
for the Construction of**

Project Description Main Street / Route 111
Trumbull, CT Preliminary Cost Estimate
BASE CONTRACT
 FROM STA _____ TO STA _____
 A LENGTH _____ FEET AS SHOWN ON THE PLANS

Item	Est. Quant.	Unit	Unit Price	Total
Pavement; Reclaim		SY	\$ 11.00	
Pavement; Milling [0-4", \$4]		SY	\$ 4.00	
Pavement; HMA [\$90-\$110] 4"	140	Ton	\$ 100.00	\$ 14,000
Bituminous Concrete Sidewalk (5' width; x' length)		SY	\$ 50.00	
Drainage; Total Pavement Area "All New" (Suburban \$2.00 - CBD \$3.00)		SF	\$ 3.00	
Drainage; Total Pavement Area "Upgrade" [\$0.75]		SF		
Subbase (<500CY/\$50, 500-2000CY/\$35, >2000CY/\$30) 12" for 10% of area for patching	225	CY	\$ 40.00	\$ 9,000
Pavement; Full Depth Patching		SY	\$ 30.00	
Drainage; Pipe (12" - 15" - 24" - 48") [\$30/\$35/\$50/\$90]		LF		
Drainage; Catch Basins [\$2500]	1	EA.	\$ 2,500.00	\$ 2,500
Drainage; Double Catch Basins [\$1800-\$2000]		EA.		
Drainage; New Catch Basin Top [\$800]	4	EA.	\$ 800.00	\$ 3,200
Drainage; Reset Catch Basins [\$500-\$600] including MH's		EA.	\$ 550.00	
Drainage; Culvert Ends [\$800-\$1000]		EA.		
Curbing; BCLC [\$2.50-\$6.00]		LF	\$ 6.00	
Curbing; Add 2 foot strip of pavement x length	2,640	SF	\$ 7.00	\$ 18,480
Curbing; Cast in Place Concrete [\$32]	1,320	LF	\$ 32.00	\$ 42,240
Curbing; Granite [\$35 Est % of total quantity for replacement]		LF	\$ 35.00	
Earth Exc. (<500CY/\$48, 500-2500CY/\$33, 2500-5000CY/\$25, >5000CY/\$20) 1' depth	405	CY	\$ 33.00	\$ 13,385
Rock Exc. (<654CY/\$57, 654-6540CY/\$34, >6540CY/\$23)		CY	\$ 57.30	
Borrow (<654/\$19, 654-6540/\$12, >6540/\$6.50)		CY	\$ 19.00	
Guide Railing; R-1 or 3 Cable [\$7-\$11]		LF	\$ 26.00	
Guide Railing; R-B (350) [\$12-\$16]		LF	\$ 15.00	
Guide Railing; Systems 2-8A [\$55-\$70]		LF		
Guide Railing; Anchors [\$500-\$850]		EA.	\$ 500.00	
Impact Attenuator (Type B - Median/Gore)		EA.	\$ 25,000.00	
Precast Concrete Barrier Curb (15" x 32")		LF	\$ 42.00	
Precast Concrete Barrier Curb (24" x 32")		LF	\$ 49.00	
Concrete Driveway Ramp (x' total length)		SF	\$ 14.00	
Concrete Sidewalk	2,710	SF	\$ 14.00	\$ 37,940
Bituminous Driveway [\$25-\$35]	75	SY	\$ 35.00	\$ 2,625
Turf Establishment	545	SY	\$ 5.00	\$ 2,725
Interconnection, fiber optic cable and 3" R.M.C.		LF	\$ 30.00	
Sedimentation Control [\$2-\$5]	1,500	LF	\$ 4.00	\$ 6,000
System Integration L.S.		LS		
Emergency vehicle preemption		EA.	\$ 5,000.00	
Traffic Signals; New State Signal [\$100,000-\$120,000/intersection]	1	EA.	\$ 150,000.00	\$ 150,000
Traffic Signals; Major Modification [\$80,000/intersection]		EA.		
Traffic Signals; Minor Modification [\$30,000/intersection]		EA.	\$ 30,000.00	
Retaining Wall; Double Wall & Reinforcing Earth [\$51.11-\$56]		SF		
Retaining Wall; Cast-in-Place Concrete [\$60.40-\$70]		SF		
Loop Detector Saw Cut	500	LF	\$ 15.00	\$ 7,500
			SUBTOTAL	\$ 309,675
Traffic Items (4%)		4%		\$ 12,383
Minor Items (0-25%) (Preservation 10%) (Rehabilitation 15%) (Full Depth Reconstruction 25%)		15%		\$ 46,436
			SUBTOTAL	\$ 368,394
Contract Items				
Cleaning and Grubbing Roadway		0%		
Maint & Protection of Traffic		4%		\$ 14,738
Trafficperson (state or town officer = \$75/hr)	400	HR	\$ 75.00	\$ 30,000
Mobilization (7.5%)		7.5%		\$ 27,630
Construction Staking (1%)		1%		\$ 3,684
Inflation Factor (3% per year)		0%		
			CONSTRUCTION TOTALS	\$ 444,444
CONTINGENCIES (<\$5,000,000/10%) (>\$5,000,000/5%)		10%		\$ 44,444
INCIDENTALS (<\$1 million/30%) [\$1-5 million/25%] [\$5-10 million/23%] (overlays 15%)		15%		\$ 66,667
UTILITIES (Overhead, Fire Hydrant)				
PRELIMINARY ENGINEERING AND ENVIRONMENTAL		0%		
RIGHTS OF WAY				
Estimated By:			Sub-TOTAL ESTIMATED COST	\$ 555,554
Checked By:			TOWN CASH	
Date of Estimate			TOTAL ESTIMATED COST	\$ 555,554

EXHIBIT F

Project : **Colony Road Pond**
Restoration

Date: **9/14/2015**
Estimate By: **Fred T&B**
Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Earth Excavation and Disposal	CY	2,600	\$25.00	\$65,000
	Cut Bituminous Concrete Pavement	LF	0	\$2.00	\$0
	Structure Excavation - Earth	CY	0	\$40.00	\$0
	Structure Excavation - Rock	CY	0	\$150.00	\$0
	Formation of Subgrade	SY	0	\$1.50	\$0
	Cold Reclaimed Asphalt Pavement	SY	0	\$2.50	\$0
	Handling Cold Reclaimed Asphalt Pavment	SY	0	\$2.00	\$0
	Material for Tack Coat	Gal	0	\$5.00	\$0
	HMA S 0.375"	Ton	0	\$110.00	\$0
	Rip Rap Channels	LF	450	\$50.00	\$22,500
	Cut Bituminous Concrete Pavement	LF	0	\$2.00	\$0
	Retaining Wall Stone Veneer Facing	SF	0	\$20.00	\$0
	Cofferdam and Dewatering	LS	1	\$50,000.00	\$50,000
	Stone Veneer Facing	SF	500	\$0.00	\$0
	Cast-in-Place Concrete, Class "A"	CY	50	\$0.00	\$0
	Re-lay drainage pipe	LF	30	\$0.00	\$0
	Removal of Existing Masonry	CY	50	\$200.00	\$10,000
	Water for Dust Control	M.Gal	2,000	\$2.00	\$4,000
	Furnishing and Placing of Topsoil	SY	2,800	\$6.00	\$16,800
	Wetland S Plans Restoration	SY	2,800	\$25.00	\$70,000
	Grout Existing Culvert	LS	0	\$5,000.00	\$0
	Metal Beam Rail	LF	0	\$50.00	\$0
	4" White Epoxy Resin Pavement Marking	LF	0	\$1.00	\$0
				UNIT PRICE SUBTOTAL =	\$238,300

ALLOWANCES

Mobilization	ALLOWANCE	\$	50,000.00
Permitting	ALLOWANCE	\$	50,000.00
		\$	-
	ALLOWANCE SUBTOTAL =	\$	100,000.00

Design expense

	UNIT PRICE + ALLOWANCE =	\$	338,300.00
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LUMP SUM ITEMS

Design	\$	32,000.00
Inspection	\$	40,000.00
Layout	\$	4,000.00
	LUMP SUM SUBTOTAL =	\$ 76,000.00

Design expense

	SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM =	\$	414,300.00
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CONTINGENCY AND INCIDENTALS

	Contingency & Incidents (10% x (Unit Price + Allowances + Lump Sum))	\$	41,430.00
	TOTAL =	\$	455,730.00

	ADD 3% ESCALATION PER YEAR - IF NOT COMPLETED IN 2016 =	\$	13,672.00
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TOWN OF TRUMBULL
ENGINEERING DEPARTMENT
--- OPINION OF PROBABLE COST ---

Project : Bassick Road
Culvert at Bassick Project

Date: 9/14/2015
Estimate By: Fred T&B
Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Earth Excavation	CY	20	\$15.00	\$300
	Cut Bituminous Concrete Pavement	LF	60	\$2.00	\$120
	Structure Excavation - Earth	CY	80	\$40.00	\$3,200
	Structure Excavation - Rock	CY	15	\$150.00	\$2,250
	Formation of Subgrade	SY	350	\$1.50	\$525
	Pavement Milling	SY	350	\$2.50	\$875
	Subbase	CY	100	\$35.00	\$3,500
	Material for Tack Coat	Gal	20	\$5.00	\$100
	HMA S 0.375"	Ton	90	\$110.00	\$9,900
	Replace Headwall & Endwall	CY	50	\$1,000.00	\$50,000
	Cut Bituminous Concrete Pavement	LF	200	\$2.00	\$400
	Cofferdam and Dewatering	LS	1	\$25,000.00	\$25,000
	Stone Veneer Facing	SF	500	\$20.00	\$10,000
	Cast-In-Place Concrete, Class "A"	CY	50	\$1,000.00	\$50,000
	Re-lay drainage pipe	LF	30	\$100.00	\$3,000
	Removal of Existing Masonry	CY	50	\$200.00	\$10,000
	Water for Dust Control	M.Gal	2,000	\$2.00	\$4,000
	Rip Rap	CY	50	\$50.00	\$2,500
	Furnishing and Placing of Topsoil	SY	100	\$6.00	\$600
	Turf Establishment	SY	100	\$2.00	\$200
	Grout Existing Culvert	LS	1	\$5,000.00	\$5,000
	Metal Beam Rail	LF	200	\$50.00	\$10,000
	4" White Epoxy Resin Pavement Marking	LF	200	\$1.00	\$200
				UNIT PRICE SUBTOTAL =	\$191,670

ALLOWANCES

Uniformed Traffic Person	ALLOWANCE	\$	34,700.00
Water Main Relocation	ALLOWANCE	\$	24,000.00
		\$	-
	ALLOWANCE SUBTOTAL =	\$	58,700.00

UNIT PRICE + ALLOWANCE = \$ 250,370.00

LUMP SUM ITEMS

Design	\$	32,000.00
Inspection	\$	45,000.00
Layout	\$	4,000.00
	LUMP SUM SUBTOTAL =	\$ 81,000.00

SUBTOTAL - UNIT PRICE + ALLOWANCES + LUMP SUM = \$ 331,370.00

CONTINGENCY AND INCIDENTALS

Contingency & Incidents (10% x (Unit Price + Allowances + Lump Sum))	\$	33,137.00
	TOTAL =	\$ 364,507.00

ADD 3% ESCALATION PER YEAR - IF NOT COMPLETED IN 2016 = \$ 375,442.00

Tighe & Bond

Consulting Engineers
Environmental Specialists

Prep'd Date 6/26/2015 By CDY
 Ch'kd Date 6/26/2015 By AJM
 Town of Trumbull, CT
 Project No. T0196-52
 Sheet No. 1 of 1

Project Opinion of Probable Cost for the Construction of
 Description Pequonnock River Trail Crossing Improvements
Route 111 (Monroe Turnpike) Crossing
Preliminary Concept Improvements

No.	Item	Unit	Quantity	Price	Amount
General Conditions					
1	Mobilization and Demobilization	LS	1	\$1,500.00	\$1,500
2	Maintenance and Protection of Traffic	LS	1	\$5,000.00	\$5,000
Pavement Modifications					
3	Tactile Warning Strip	LF	30	\$65.00	\$1,950
4	Textured Pavement Crosswalk	SF	500	\$30.00	\$15,000
Signage and Pavement Markings					
5	Sign Face - Sheet Aluminum	SF	50	\$40.00	\$2,000
6	Rectangular Rapid Flashing Beacon (RRFB) - Solar Powered (Including Push Button)	Each	3	\$7,500.00	\$22,500
7	Traffic Control Foundation - Pedestal - Type 1	Each	1	\$375.00	\$375
8	8' Aluminum Pedestal	Each	1	\$375.00	\$375
9	Epoxy Resign Pavement Markings, Symbols and Legends	SF	750	\$3.00	\$2,250
				Subtotal	\$50,950
				10%	Contingencies \$5,095.00
				30%	Incidentals \$15,285.00
					Engineering \$15,000.00
				TOTAL	\$86,000

Tighe & Bond

Consulting Engineers
Environmental Specialists

Prep'd Date 3/16/2015 By CDY
 Ch'kd Date 3/16/2015 By DCH
 Town of Trumbull, CT
 Project No. T0196-52
 Sheet No. 1 of 1

Project Description Opinion of Probable Cost for the Construction of
Pequonnock River Trail Crossing Improvements
Whitney Avenue Crossing
Preliminary Concept

No.	Item	Unit	Quantity	Price	Amount
General Conditions					
1	Mobilization and Demobilization (~2.0%)	LS	1	\$2,000.00	\$2,000
2	Maintenance and Protection of Traffic	LS	1	\$2,500.00	\$2,500
Landscaping					
3	Tree Removal	EA	5	\$500.00	\$2,500
4	Clearing & Grubbing	LS	1	\$2,500.00	\$2,500
5	Furnishing and Placing of 4" Thick of Topsoil	SY	225	\$8.00	\$1,800
6	Turf Establishment	SY	225	\$3.00	\$675
Soil Erosion Measures					
7	Silt Sack	Each	6	\$250.00	\$1,500
8	Siltation Fencing	LF	500	\$5.00	\$2,500
Signage and Pavement Markings					
9	Sign Face - Sheet Aluminum	SF	85	\$40.00	\$3,400
10	Metal Sign Post	Each	2	\$250.00	\$500
11	Flashing Beacon / Rectangular Rapid Flashing Beacon (RRFB) - Solar Powered	Each	2	\$7,500.00	\$15,000
12	Traffic Control Foundation - Pedestal - Type 1	Each	2	\$375.00	\$750
13	8' Aluminum Pedestal	Each	2	\$375.00	\$750
14	Removal of Pavement Markings	SF	1,600	\$0.80	\$1,280
15	Removal and/or Relocation of Existing Signs	Each	5	\$100.00	\$500
16	4" Epoxy Resin White Pavement Marking	LF	2,000	\$0.50	\$1,000
17	4" Epoxy Resin Yellow Pavement Marking	LF	2,000	\$0.50	\$1,000
18	Epoxy Resin Pavement Markings, Symbols and Legends	SF	300	\$3.00	\$900
				Subtotal	\$41,060
				10%	Contingencies \$4,110.00
				30%	Incidentals \$12,320.00
				TOTAL	\$57,000

EXHIBIT G

EXHIBIT H

**CAPITAL IMPROVEMENT PLAN
CALENDAR YEARS 2016-2020**

	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	TOTAL
Board of Education	\$ 6,742,128	\$ 6,832,482	\$ 3,273,837	\$ 2,002,823	\$ 2,337,500	\$ 21,188,770
Roadways	3,041,116	3,126,981	3,121,826	3,170,891	3,035,744	\$ 15,496,558
Public Facilities	4,792,200	9,495,000	2,289,610	290,000	937,500	\$ 17,804,310
Parks Improvements	2,783,500	1,430,000	1,555,000	2,260,000	1,710,000	\$ 9,738,500
Fleet & Equipment	973,500	524,500	499,500	599,500	189,500	\$ 2,786,500
Other	1,512,507	6,204,095	-	-	-	\$ 7,716,602
Enterprise	568,000	765,000	3,071,500	2,856,000	2,605,000	9,865,500
TOTAL*	\$20,412,951	\$ 28,378,058	\$ 13,811,273	\$ 11,179,214	\$ 10,815,244	\$ 84,596,740

Five-Year Total

* Projected costs are gross amounts; actual bonded amounts will be net of any other funding sources, including State reimbursements. Amounts proposed for future periods are not adjusted for inflation.

			CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
			Capital Plan									
CATEGORY	DESCRIPTION	LOCATION										
Roadways	Paving	Beacon Hill Rd	59,661									
Roadways	Paving	Cedar Crest Area - Drainage	275,000									
Roadways	Paving	Chestnut Hill Road (Paving/Drainage)	1,750,000									
Roadways	Paving	Clemens Ave	40,619									
Roadways	Paving	Fox Ct	12,203									
Roadways	Paving	Greenbrier Road	18,593									
Roadways	Paving	High Meadow Rd	38,564									
Roadways	Paving	Linden Ave	74,338									
Roadways	Paving	Macholowski	135,893									
Roadways	Paving	Quaker Ln	64,874									
Roadways	Paving	Rocky Hill Road - Drainage	175,000									
Roadways	Paving	Spinning Wheel Rd	81,238									
Roadways	Paving	Tashua Pkwy	130,133									
Roadways	Paving	Camelot Dr		58,049								
Roadways	Paving	Fariview Ave		341,840								
Roadways	Paving	Frost Hill Rd		74,981								
Roadways	Paving	Harvest Hill Road		249,346								
Roadways	Paving	Harvester Rd		172,002								
Roadways	Paving	Lauderdale Dr		151,802								
Roadways	Paving	Pine St		181,703								
Roadways	Paving	Pinewood Trail		311,208								
Roadways	Paving	Prospect Ave		98,051								
Roadways	Paving	Spruce St		84,138								
Roadways	Paving	Tulip St		23,740								
Roadways	Paving	West Wind Rd		59,865								
Roadways	Paving	Williams Road		1,135,256								
Roadways	Paving	Birch Street			102,122							
Roadways	Paving	Brewster Place			148,808							
Roadways	Paving	Cedar Crest Rd			185,036							
Roadways	Paving	Chestnut Street			111,213							
Roadways	Paving	Fairchild Road/Circle			290,548							
Roadways	Paving	Garden Street			61,454							
Roadways	Paving	Grove Street			317,562							
Roadways	Paving	Middlebrooks Avenue			1,441,994							
Roadways	Paving	Orchard Street			191,510							
Roadways	Paving	Whippoorwill Lane			38,479							
Roadways	Paving	Wilmont Avenue			48,100							
Roadways	Paving	Bassick Road				99,120						
Roadways	Paving	Beachcroft Ln				52,728						
Roadways	Paving	Beech Rd				265,675						
Roadways	Paving	Cedar St				96,523						
Roadways	Paving	Cemetery Dr				113,553						
Roadways	Paving	Center Rd				51,012						
Roadways	Paving	Colony Ave				487,347						
Roadways	Paving	Hickory St				160,065						
Roadways	Paving	Indian Rd				44,201						
Roadways	Paving	Intervale Rd				21,972						
Roadways	Paving	Inwood Road				288,001						
Roadways	Paving	Lawn Cir				26,940						
Roadways	Paving	Maple St				123,292						
Roadways	Paving	Morris Ave				130,224						

			CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
			Capital Plan									
CATEGORY	DESCRIPTION	LOCATION										
Roadways	Paving	Old Barn Rd (Section A)				71,042						
Roadways	Paving	Old Barn Rd (Section B)				32,887						
Roadways	Paving	Old Elm Rd				60,568						
Roadways	Paving	Paulina Pl				69,407						
Roadways	Paving	Randolph Pl				28,551						
Roadways	Paving	Shelton Rd				650,000						
Roadways	Paving	Springwood Drive				93,242						
Roadways	Paving	Stonewall Ln				19,541						
Roadways	Paving	Bolin Cir					29,835					
Roadways	Paving	Brian Drive					119,379					
Roadways	Paving	Buttonwood Dr					91,395					
Roadways	Paving	Ceil Rd					241,881					
Roadways	Paving	Eddie Rd					51,884					
Roadways	Paving	Garland Cir					95,865					
Roadways	Paving	Highland Rd					49,697					
Roadways	Paving	Jean Terrace					55,402					
Roadways	Paving	Mt. Pleasant Drive					218,456					
Roadways	Paving	November Ln					30,121					
Roadways	Paving	Park Ave					217,743					
Roadways	Paving	Plumtree Lane					311,935					
Roadways	Paving	Rocky Hill Rd					378,809					
Roadways	Paving	Rocky Hill Terrace					202,792					
Roadways	Paving	Soundview Ave					160,707					
Roadways	Paving	Turner Ave					159,962					
Roadways	Paving	Waller Rd					192,341					
Roadways	Paving	Wendy Road					242,540					
Roadways	Paving	Beech Tree Cir						48,054				
Roadways	Paving	Bob White Ln						71,046				
Roadways	Paving	Bonazzo Drive						84,396				
Roadways	Paving	Caroline Street						69,043				
Roadways	Paving	Foster Ave						32,240				
Roadways	Paving	Hillcrest Rd						145,913				
Roadways	Paving	Hillston Rd						232,914				
Roadways	Paving	Leffert Rd						257,725				
Roadways	Paving	Oakridge Rd						463,547				
Roadways	Paving	Pauline St						62,921				
Roadways	Paving	Quail Tr						188,527				
Roadways	Paving	Reiner Cir						66,992				
Roadways	Paving	Reiner Dr						123,576				
Roadways	Paving	Ridgebury Dr						87,255				
Roadways	Paving	Rocky Ridge Dr						293,299				
Roadways	Paving	Rolling Wood Dr						269,066				
Roadways	Paving	Russ Rd						122,520				
Roadways	Paving	Stella St						145,470				
Roadways	Paving	Unity Dr						99,355				
Roadways	Paving	Vazzano Pl						70,186				
Roadways	Paving	Wildflower Ln						48,078				
Roadways	Paving	August Ln							61,699			
Roadways	Paving	Beardsley Pkwy							568,032			
Roadways	Paving	Berry Ln							26,925			
Roadways	Paving	Blueberry Rd							60,510			

			CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
			Capital Plan									
CATEGORY	DESCRIPTION	LOCATION										
Roadways	Paving	Caldron Dr							128,530			
Roadways	Paving	Glenarden Rd							158,745			
Roadways	Paving	Great Brook Rd							103,070			
Roadways	Paving	Juniper Cir							25,827			
Roadways	Paving	Juniper Ridge Rd							230,876			
Roadways	Paving	Knollcrest Dr							56,829			
Roadways	Paving	Lake Ave							891,640			
Roadways	Paving	Marigold Ln							94,205			
Roadways	Paving	Pepperridge Rd							55,595			
Roadways	Paving	Quartz Ln							54,051			
Roadways	Paving	Rock Spring Rd							62,893			
Roadways	Paving	Round Hill Rd							224,938			
Roadways	Paving	Stowe Pl							77,184			
Roadways	Paving	White Tail Ln							71,927			
Roadways	Paving	Willowbrook Rd							43,605			
Roadways	Paving	Autumn Ridge Rd								320,566		
Roadways	Paving	Bear Paw Rd								94,559		
Roadways	Paving	Bunker Hill Dr								309,459		
Roadways	Paving	Deep Gorge Rd								154,351		
Roadways	Paving	Old Teller Rd								67,707		
Roadways	Paving	Oriole Ln								267,403		
Roadways	Paving	Robinwood Rd								197,820		
Roadways	Paving	Stag Ln								162,209		
Roadways	Paving	Stirrup Dr								66,526		
Roadways	Paving	Teller Rd								826,663		
Roadways	Paving	Topaz Ln								297,349		
Roadways	Paving	Vintage Rd								213,437		
Roadways	Paving	Academy Rd									118,643	
Roadways	Paving	Apple Orchard Ln									79,052	
Roadways	Paving	Beach Hill Rd									163,565	
Roadways	Paving	Birdsall Ave									88,142	
Roadways	Paving	Bittersweet Ln									90,263	
Roadways	Paving	Calhoun Ave									234,486	
Roadways	Paving	Devellis Dr									57,252	
Roadways	Paving	Dunellen Rd									104,485	
Roadways	Paving	Eleven O'Clock Ln									18,669	
Roadways	Paving	Fern Cr									265,889	
Roadways	Paving	Gwendolyn Dr									104,152	
Roadways	Paving	Hyde Ter									98,156	
Roadways	Paving	Long Meadow Rd									204,383	
Roadways	Paving	Lullwater Rd									50,099	
Roadways	Paving	Par Lane									57,248	
Roadways	Paving	Plumb Road									161,390	
Roadways	Paving	Rosemond Terrace									206,896	
Roadways	Paving	Scenic Hill Road									354,561	
Roadways	Paving	Sequoia Rd									19,108	
Roadways	Paving	Shady Ln									97,502	
Roadways	Paving	Shelton Ter									24,456	
Roadways	Paving	Tahoe Cir									49,104	
Roadways	Paving	Turney Pl									97,266	
Roadways	Paving	Undercliff Road									216,641	

			CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
			Capital Plan									
CATEGORY	DESCRIPTION	LOCATION										
Roadways	Paving	Wauneta Rd									148,433	
Roadways	Paving	Ascolese Rd										326,926
Roadways	Paving	Beers St										68,932
Roadways	Paving	Broadway										640,749
Roadways	Paving	Catherine St										217,421
Roadways	Paving	Clark Rd										121,970
Roadways	Paving	Edmond St										112,710
Roadways	Paving	Elizabeth St										76,165
Roadways	Paving	Harned Pl										125,424
Roadways	Paving	John St										106,613
Roadways	Paving	Louis St										99,939
Roadways	Paving	Mulberry St										147,604
Roadways	Paving	Overlook Pl										77,132
Roadways	Paving	Parlor Rock Rd										97,980
Roadways	Paving	Sciortino Rd										44,388
Roadways	Paving	Sterling Rd										490,046
Roadways	Paving	Walker Rd										170,496
Roadways	Paving	Wood Ave										173,696
Roadways	Paving	Drainage	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Roadways	Paving	Video Inspection for Plan Year Roads	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
		Roadways Total	3,041,116	3,126,981	3,121,826	3,170,891	3,035,744	3,167,123	3,182,081	3,163,049	3,294,841	3,283,191
* Awaiting State approval of funding for Chestnut Hill Road under the Local Transportation Capital Improvement Program (LOTCIP).												

EXHIBIT A



TRUMBULL BOE CAPITAL PLAN

2016-2017

Trumbull BOE Five year capital

	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	TOTAL
	Capital Plan					
	PLANNED	PLANNED	PLANNED	PLANNED	PLANNED	2015-2019
Board of Education						
Hillcrest Middle School	1,620,000	70,000	293,000	45,000	-	2,028,000
Madison Middle School	1,863,000	983,000	2,150,000	190,000	-	5,186,000
Middlebrook Elementary	-	560,120	115,000	110,000	946,500	1,731,620
Daniel Farms Elementary	-	775,000	-	577,823	1,100,000	2,452,823
Jane Ryan Elementary	600,000	1,290,000	346,000	416,000	-	2,652,000
Booth Hill Elementary	1,460,000	1,240,000	40,000	40,000	40,000	2,820,000
Tashua Elementary	40,000	640,000	384,837	40,000	40,000	1,144,837
Frenchtown Elementary	-	-	-	-	650,000	650,000
TECEC	-	-	-	37,000	-	37,000
Agriscience High School	734,128	25,000	12,000	62,000	406,000	1,239,128
Trumbull High School	425,000	-	-	85,000	-	510,000
Equipment/District Wide Infrastructure	-	-	120,000	100,000	-	220,000
Long Hill Administration Bldg	-	329,362	-	300,000	-	629,362
TOTAL BOE	6,742,128	5,912,482	3,460,837	2,002,823	3,182,500	21,300,770

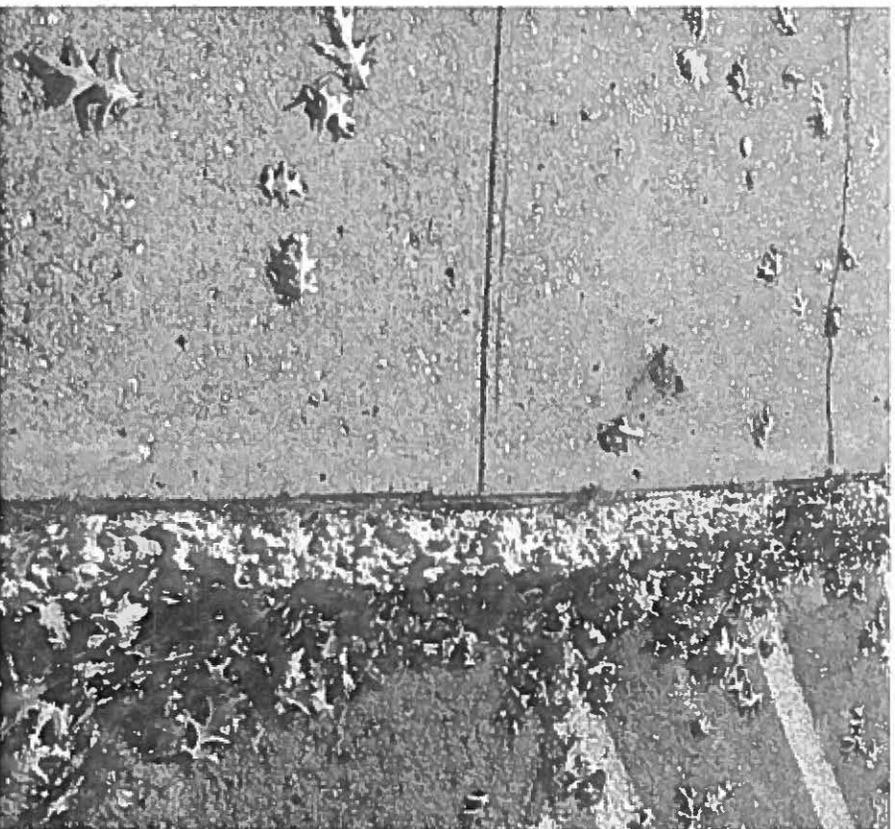
Madison Middle School

- Asbestos Abatement flooring and pipe insulation
- \$50,000
- Drainage, sidewalks and curbs in preparation for following year paving
- \$503,000

Madison Middle School	Environmental	Asbestos Abate VAT/Piping Insulation	50,000	50,000	50,000	50,000	-
Madison Middle School	Paving	Parking Lot and Driveway Paving	-	933,000	-	-	-
Madison Middle School	Paving	Drainage and Curbs	503,000	-	-	-	-
Madison Middle School	Windows	Window Replacement (1960)	-	-	2,100,000	-	-
Madison Middle School	Safety	Update Clock System/PA	-	-	-	140,000	-
		Total Madison Middle School:	553,000	983,000	2,150,000	190,000	-

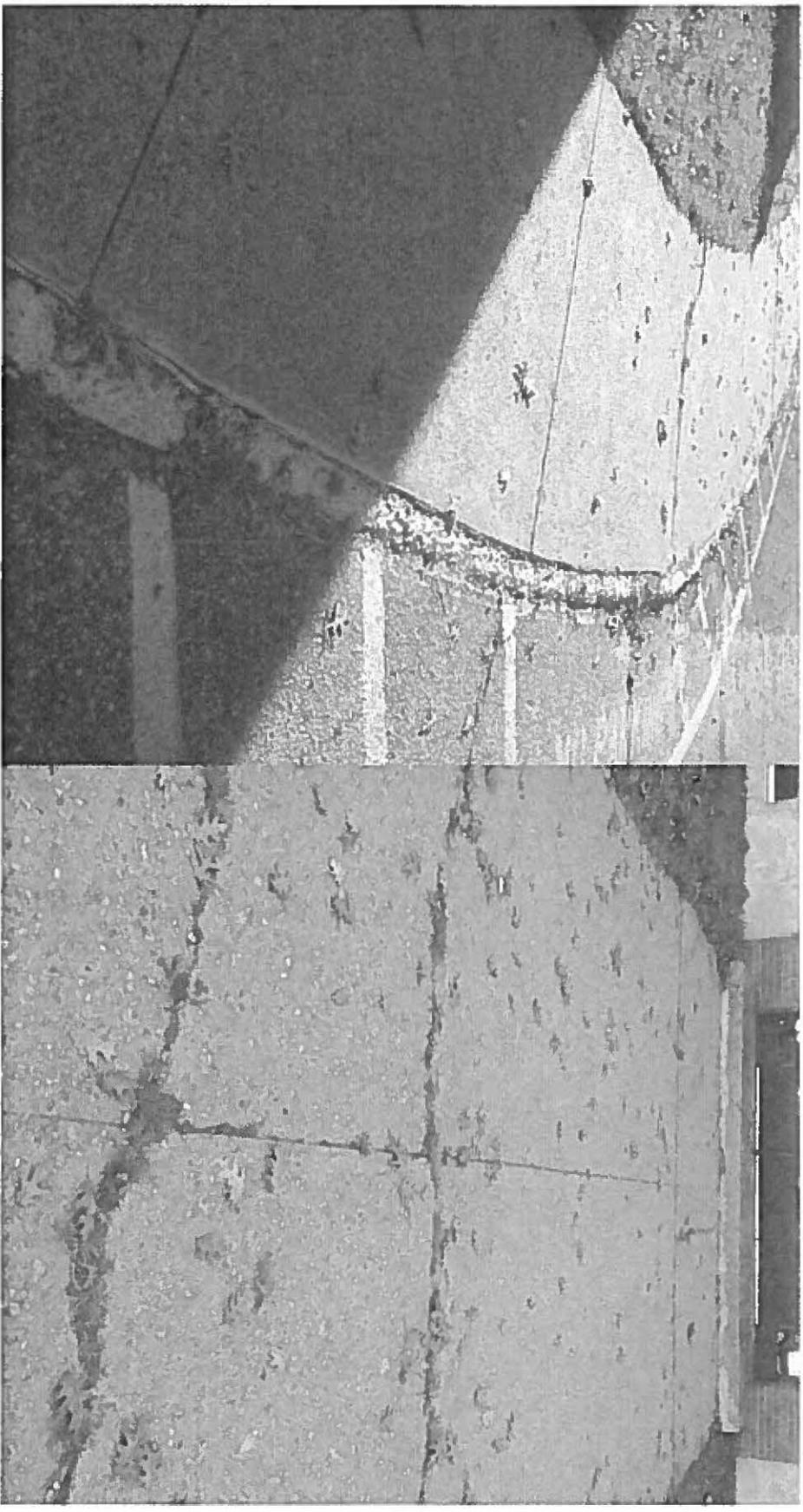


Existing conditions





Existing Conditions





Project : **Madison Middle School**
Paving Restoration Project -2016
Drainage and Curbs

Date: 10/19/2015
Estimate By: WCM
Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Concrete Walks	SF	13014	7.50	\$ 97,605.00
	Concrete Curbing	LF	7056	25.00	\$ 176,400.00
	Grass Restoration	SY	2285	7.00	\$ 15,995.00
	Tempoary paving	SY	1600	25.00	\$ 40,000.00
					\$ -
UNIT PRICE SUBTOTAL =					\$ 330,000.00

ALLOWANCES

Pipe Video Inspection	ALLOWANCE			\$ 10,000.00
Drainage repairs	ALLOWANCE			\$ 50,000.00
CB Tops	EA	4	600.00	\$ 4,500.00
Reset manhole tops	EA			\$ -
				\$ -
ALLOWANCE SUBTOTAL =				\$ 64,500.00

UNIT PRICE + ALLOWANCE =				\$ 394,500.00
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LUMP SUM ITEMS

Design				\$ 18,000.00
Inspection				\$ 25,000.00
Layout				\$ -
LUMP SUM SUBTOTAL =				\$ 43,000.00

SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM =				\$ 437,500.00
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CONTINGENCY AND INCIDENTALS

Contingency & Incidents (15% x (Unit Price + Allowances + Lump Sum))				\$ 65,625.00
TOTAL =				\$ 503,125.00

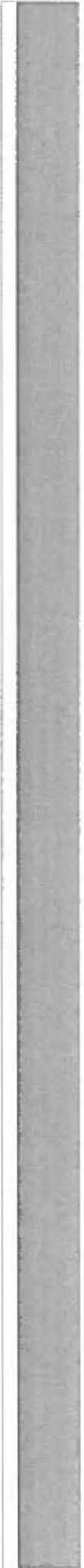
ADD 3% ESCALATION PER YEAR - IF COMPLETED IN 2017 =				\$ 518,219.00
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Unit Cost	38.66	\$/ sf
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Booth Hill Elementary School

- Parking lot and driveway paving
- \$710,000
- Drainage, sidewalks and curbs
- \$150,000

Booth Hill Elementary	Environmental	Asbestos Abate VAT/Piping Insulation	-	40,000	40,000	40,000	40,000
Booth Hill Elementary	Paving	Parking Lot and Driveway Paving	710,000	-	-	-	-
Booth Hill Elementary	Windows	Window Replacement (1955)	-	1,200,000	-	-	-
Booth Hill Elementary	Environmental	Drainage	150,000	-	-	-	-
Total Booth Hill Elementary:			860,000	1,240,000	40,000	40,000	40,000



Existing conditions





Project :

Booth Hill
Paving Restoration Project -2016

Date: 10/19/2015

Estimate By: WCM

Checked By:

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Pavement Excavation & Disposal (81257 sf)	SY	9,029	5.00	\$ 45,142.78
	Process Aggregate (4")	CY	961	25.00	\$ 24,025.00
	Binder Course (2") 9029 sy)	Tons	1083	110.00	\$ 119,130.00
	Wear Course (2") (9029 sy)	Tons	1083	110.00	\$ 119,130.00
	Grass Restoration	SY	508	7.00	\$ 3,556.00
	ADA Signage	EA	4	125.00	\$ 500.00
	Parking Stall Line Striping	EA	83	15.00	\$ 1,245.00
	ADA Stalls	LF	4	60.00	\$ 240.00
	Cross Walks & Stop Bars	EA	2	85.00	\$ 170.00
	Line Striping	LF	6000	0.65	\$ 3,900.00
					\$ -
UNIT PRICE SUBTOTAL =					\$ 317,038.78

ALLOWANCES

Pipe Video Inspection		ALLOWANCE		\$ 10,000.00	
Drainage repairs		ALLOWANCE		\$ 150,000.00	
Concrete Curbing repairs		ALLOWANCE		\$ 30,000.00	
Concrete Walk repairs		ALLOWANCE		\$ 30,000.00	
CB Tops	EA	4	750.00	\$ 4,500.00	
Reset manhole tops	EA	2	750.00	\$ 1,500.00	
				\$ -	
ALLOWANCE SUBTOTAL =					\$ 226,000.00

	UNIT PRICE + ALLOWANCE =	\$ 543,038.78
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LUMP SUM ITEMS

Design		\$ 36,000.00
Inspection		\$ 35,000.00
Layout		\$ 3,400.00
LUMP SUM SUBTOTAL =		\$ 74,400.00

	SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM =	\$ 617,438.78
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CONTINGENCY AND INCIDENTALS

Contingency & Incidents (15% x (Unit Price + Allowances + Lump Sum))	\$ 92,616.00
TOTAL =	\$ 710,054.78

	ADD 3% ESCALATION PER YEAR - IF COMPLETED IN 2017 =	\$ 731,356.00
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Unit Cost	78.65	\$/ SY
	8.74	\$/ SF

10/21/2015



Tashua Elementary School

- Asbestos Abatement flooring and pipe insulation
- \$40,000

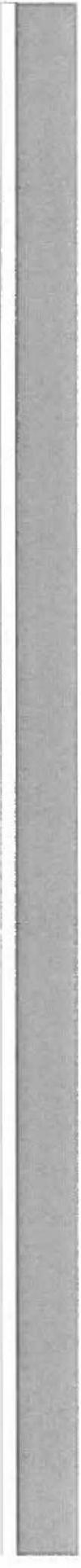
Agriscience High School

- Parking lot and driveway paving
- \$584,128
- Greenhouse wall repairs
- \$50,000
- Main Entry post and beam structure repair and replace
- \$100,000

Agriscience High School	Paving	Parking Lot and Driveway Paving	584,128	-	-	-	-
Agriscience High School	Masonry	Greenhouse Wall Repair	50,000	-	-	-	-
Agriscience High School	On Site Const	Repair replace Post and Beam Entry	100,000	-	-	-	-
Agriscience High School	On Site Const	Fencing Replacement	-	-	-	62,000	-
Agriscience High School	On Site Const	Storage Building Construction 10x20	-	25,000	-	-	-
Agriscience High School	Environmental	Acoustical Panel Installation	-	-	12,000	-	-
Agriscience High School	On Site Const	New Barn for Sheep	-	-	-	-	406,000
Total Agriscience High School:			734,128	25,000	12,000	62,000	406,000

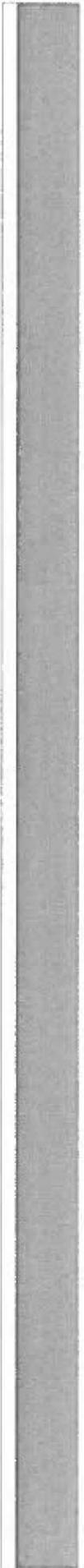


No base installed

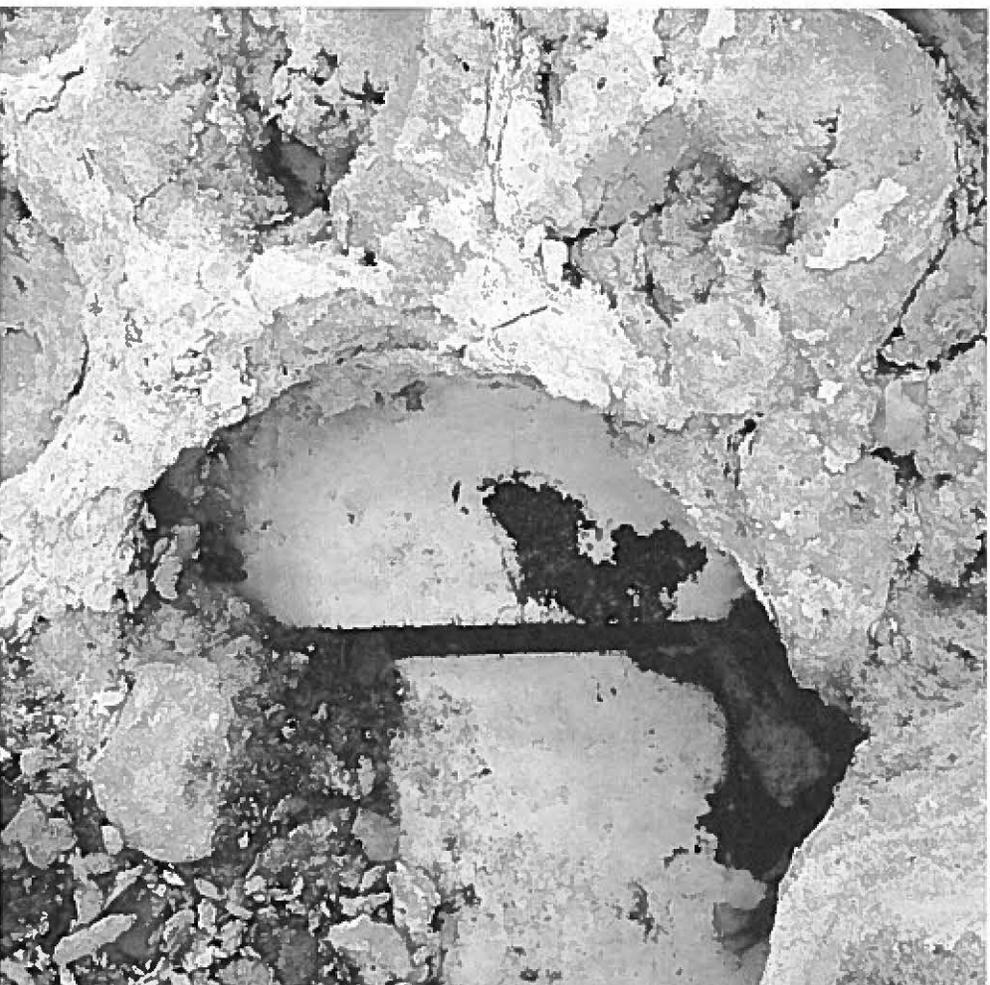


Falling stone and signs of water incursion

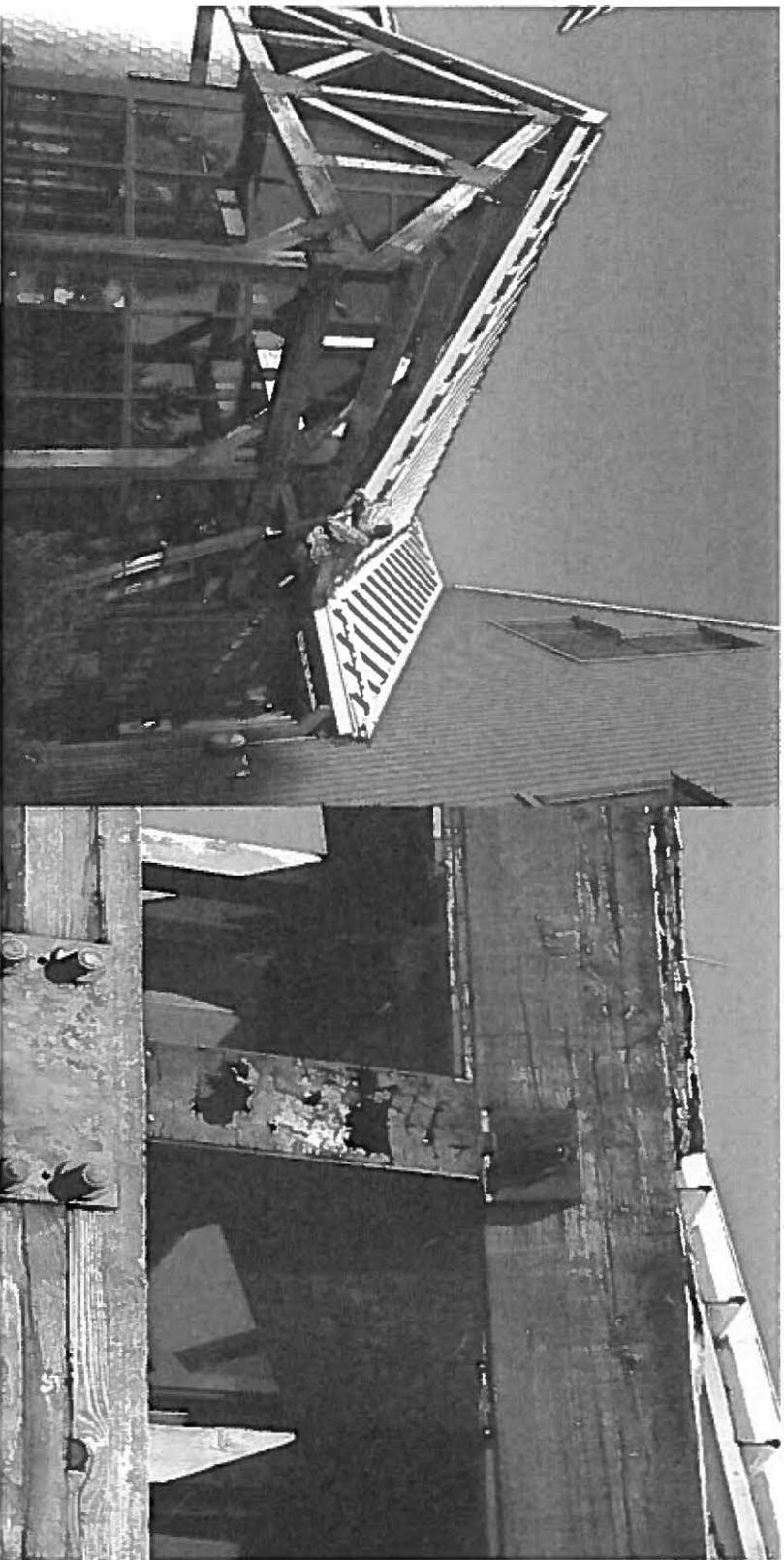




Lack of ties to interior foundation wall



Post and Beam Entry Decay



AG Entry





DeStefano & Chamberlain

Incorporated

November 16, 2015 - DRAFT

Mr. Mark Deming, Facilities Director
Trumbull Public Schools
6254 Main Street
Trumbull, CT 06611

Re: Agriscience & Biotechnology Center – 536 Daniels Farm Road, Trumbull, CT

Dear Mr. Deming,

I met with you and John Morello, Maintenance Supervisor, on November 3rd at the Agriscience & Biotechnology Center. You asked that I review the timber roof structure above the main entrance.

The existing facility is a 2 story school building constructed in 1999-2000. It is located on the Trumbull High School/Hillcrest Middle School campus, between the middle school and the BoE maintenance barn.



The agriscience building includes classroom space, laboratories, and a greenhouse. The Architect was Wiles + Associates Architects of Bridgeport, the structural engineer was Hallisey Engineering of Wethersfield, and the General Contractor was Salce Contracting Associates of Stratford.

Structural and Architectural Engineering



The building is primarily a steel-framed structure. However, there are several roof areas that are structured with glue-laminated (“glulam”) timber trusses, purlins, and decking. At the front entrance porch, the timbers extend out beyond the enclosed building and are exposed to the weather.

The entry roof straddles an “air-lock” vestibule and front lobby which are enclosed with a glass curtain wall system. One timber truss and numerous purlins pass thru the curtain wall, and are both inside and outside the building. One timber truss is completely outdoors. The trusses are supported on glulam beams and posts which are also outdoors. Spanning across the trusses are glulam purlins and timber decking which receive the roof system. It is noted that the roof system is “peeled back” from the edge of the timber frame as shown in the photo above, exposing some of the timbers to the weather on all faces. Also, where the roof does reach the perimeter of the timber frame, it is held more or less flush without any overhang.

The exterior timbers were recently power-washed as part of maintenance work, and a significant amount of loose and rotted wood came off in the process.



Just inside the lobby, the glulam timber elements and steel hardware are in like-new condition. The timbers species appear to be Douglas Fir with a clear finish.

I accessed the roof eave level with an extension ladder and visually examined the timbers and probed for decay with a screwdriver. I observed a significant amount of wood decay and metal corrosion from exposure to the weather, as identified in the photos that follow.

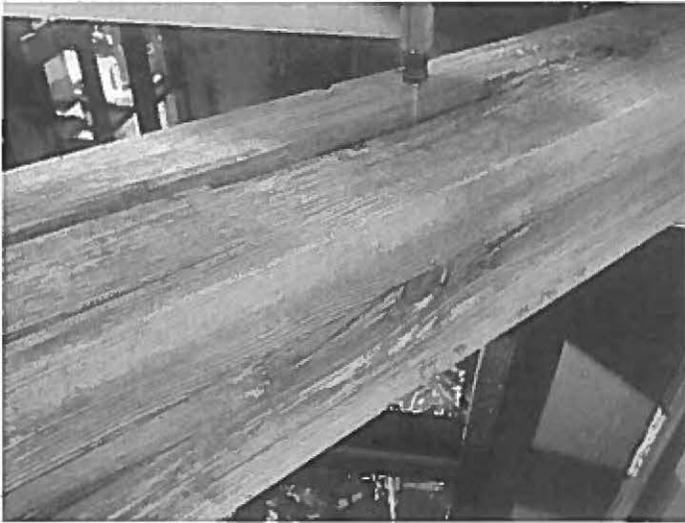


Image 1: Split along top face of plate beam, extends to more than half depth, internal rot.

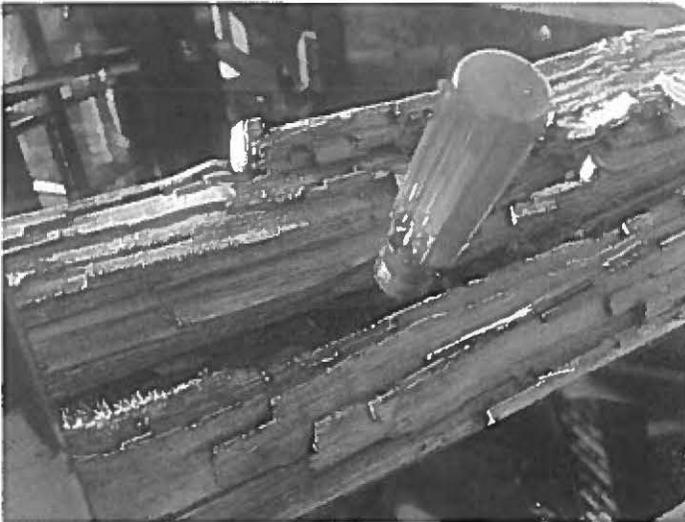


Image 2: Top half of purlin missing, screwdriver almost reaches bottom

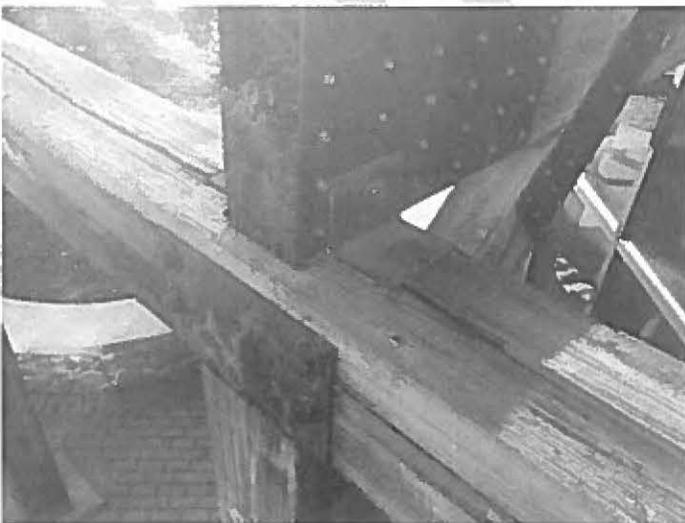


Image 3: End of truss (top and bottoms chords) rotted, screw no longer engaging sound wood. Steel hardware corroded. Exposed plate beam split (same beam as in image 1)



Image 4: Top view of truss top chord shown in Image 3. Rot extends into connection area.

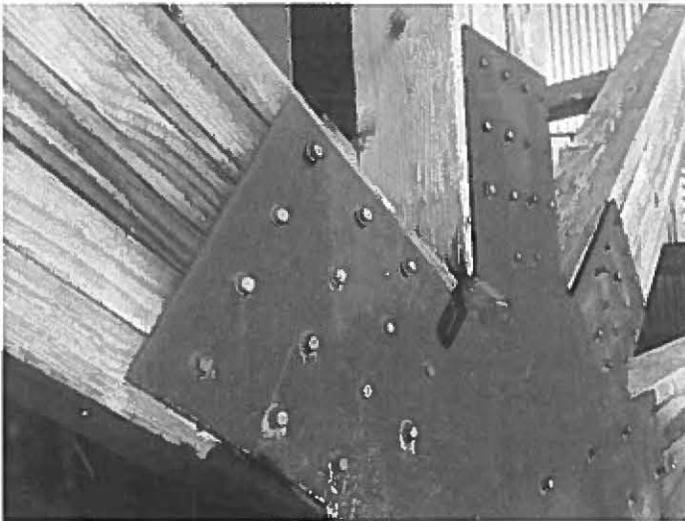


Image 5: Typical side plate connection. $\frac{1}{4}$ " thick painted steel fastened with wood screws. This photo is of the intersection of the outer truss bottom chord with the king post and webs. The screws are rusted and some are loose. The plate is also loose. Note how the acute angles formed by the intersecting timbers are facing up and form a trough which can collect and hold water. Note also that the screwdriver bottoms out in rotted area behind side plate. Other side plate connections are in similar condition.

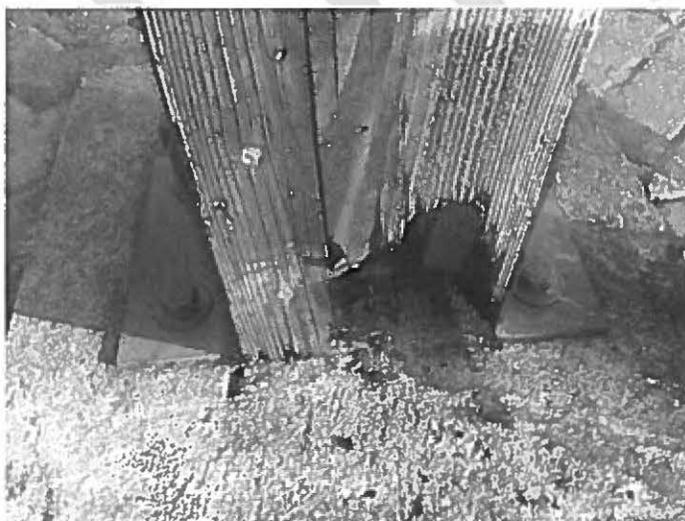


Image 6: Post base connection to foundation. Large cavity inside post where wood has rotted away. The post is flush with pier and sidewalk, not raised, also no end grain protection is provided.

A set of the original Wiles/Hallisey architectural and structural project drawings dated 1998 was available in the BoE's Plan Room. The set is not labeled "For Construction", but no other set could be located. No timber shop drawings, commonly prepared for a project of this magnitude, could be located in the Plan Room, although other shop drawings were found. I reviewed the drawings to become familiar with the project, and made the following observations:

- The as-built configuration of the trusses and purlins do match the architectural drawings. The purlins shown on the structural drawings were 10x10 solid wood timbers, glulams of a smaller size were used instead. However, the smaller size appears adequate since laminated wood has a higher strength than solid sawn.
- The architectural and structural drawings do not make mention of the timber species. The interior areas I observed are Douglas Fir with a clear finish, and the same members run from inside to the outside. Douglas Fir is not a naturally decay-resistant wood species such as redwood or cedar.
- The architectural and structural drawings do not indicate if wood to be used outdoors was to receive preservative wood treatment. The two common ways of treating glulams are building them up of pressure treated Southern Pine which has a greenish color, or apply a solvent-based pentachlorophenol preservative to the completed product, which gives the timbers a dark brown color. It is obvious neither process was used. Typically a clear sealer is applied by the glulam fabricator, but only to protect the timbers from staining during construction. The lack of proper wood treatment has led to the decay observed.
- The architectural and structural drawings do not make mention of metal hardware being corrosion resistant. Where noted, it is referred to as "painted black". Most of the hardware observed is painted steel, and is corroded. Paint is a poor long-term protective coating for ferrous metals, since periodic repainting is needed. Galvanized steel or stainless steel is the common choice for outdoor hardware.
- The architectural and structural drawings do not show any cap flashing along the tops of exposed purlins and beams, which would protect top surfaces from standing water.
- The architect's drawings show that the roof "peel back" was part of the original design. This exposed the timbers on all surfaces to weather, leading to more extensive decay in this area.
- The architect's drawings show the roof overhangs being essentially flush with the timbers, affording no additional protection from driven rain.
- The configuration of the trusses shown by the architect and structural engineer causes there to be V-shaped areas facing to the sky, which are prone to collect and hold rain water.
- The structural drawings show the timber posts sitting 1" above the concrete pier on a steel plate, and the concrete pier being held 8" above the sidewalk surface. The steel plate was not installed, and the concrete is flush with the sidewalk. No waterproofing was applied to the end grain of the post to protect it from wicking moisture from the concrete. The timber is essentially at grade, and not elevated sufficiently for protection of the wood from the effects of snow and rain splash back.
- The steel side plate connections on the timber trusses do not match those shown on the structural drawings – multiple ¼" diameter screws were used instead of single or doubled 1" diameter bolts. Because shop drawings could not be located, it is not clear if these alternate connections were approved by the project structural engineer, or if they were reviewed by a specialty engineer knowledgeable in timber connection design (known as "delegated design"). Two concerns with this choice of connection type:
 - In timber elements exposed to the weather, the side plates trap moisture against both faces of a timber in a concentrated area.
 - Due to the rotted wood, many of these screws can now be loosened and removed by hand. Some of the side plates are loose.

I have concluded that the deterioration of the timber entry roof is the direct result of the effects of weather not being adequately addressed in the design and construction of the building. It is uncommon for a 15 year old structure to be in such poor condition.

I have also concluded that the existing entry roof in its current condition is unsafe. Two trusses, one beam, and two purlins are rotted to the extent of lacking sufficient capacity to support the roof under snow loads. There is also a risk of falling wood debris and metal parts. Repairs are required immediately, time is of the essence.

I understand that the front entrance needs to be maintained operable for egress and normal school access. I met with you and Greg J. Raucci of Bismark Construction on Friday November 13th, and we discussed temporary protective measures which could be implemented to allow continued use of the entry before permanent repairs can be budgeted and mobilized. The temporary measures would consist of a combination of temporary shoring of the outer truss and wrapping all the exterior timbers and metal connections in a manner that would encapsulated them and trap any debris.

DeStefano & Chamberlain, Inc. is available to provide the necessary architectural and structural engineering services for this project on an expedited basis. We anticipate that the work will involve cutting off the portions of the roof and timbers that project outside of the curtain wall system, and re-supporting the structure with additional beams, columns, and foundations. We would also propose a new canopy roof over the entry doors to compensate for the lost roof area. We will proceed with a design of this manner unless we hear otherwise from you.

Please contact me with any questions.

Sincerely,

Kevin H. Chamberlain, P.E., SECB


**DeStefano &
Chamberlain****I n c o r p o r a t e d**

November 3, 2015

Mr. Mark Deming, Facilities Director
Trumbull Public Schools
6254 Main Street
Trumbull, CT 06611

Re: **On-Call Architectural and Structural Engineering Services**
Task #10: Agriscience & Biotechnology Center – 536 Daniels Farm Road, Trumbull, CT
Entry roof timber repairs

Dear Mr. Deming,

Pursuant to our contract for On-Call Architectural and Structural Engineering Services, I am pleased to furnish the Town of Trumbull (client) with the proposed Project Scope, Scope of Services, Fee, Schedule, and Project Terms and Conditions in connection with repair of the deteriorated timber roof framing at the entrance to the building.

PROJECT SCOPE

The existing timbers supporting the entry roof are deteriorated from exposure to the weather. Repairs are needed on an expedited basis. DeStefano & Chamberlain, Inc. will serve as the architect and structural engineer for this project.

SCOPE OF SERVICES**Investigation Phase (Estimated Fee \$2,500)**

- Visit the site and review existing conditions.
- Review available original architectural and structural drawings.
- Prepare a structural condition report with recommendations for repair.
- Meet with BoE staff and outside contractor to discuss temporary repair and protection.

Structural and Architectural Engineering

Design Phase (Estimated Fee \$9,000)

- Perform structural analysis and design calculations of the structural framing and foundation.
- Preparation of architectural/structural working drawings. Drawings will be prepared using Revit.
- Preparation of written specifications, if needed.
- Preparation of the *Statement of Special Inspections Form*.
- Attend not more than 4 meetings with the client.

Construction Phase (Estimated Fee \$4,000)

- Attend "kick-off meeting" with selected contractor and BOE staff.
- Respond to RFIs from the contractor.
- Review technical submittals furnished by the contractor. Review shall be for general compliance with the contract documents.
- Visit the site and perform inspections of the repairs.
- At the conclusion of the project, provide a final report to the BOE that certifies whether or not the work was completed in accordance with the contract.

SCHEDULE – TBD. Time is of the essence.

FEE

The fee for these services shall be charged based on actual accrued time in accordance with our standard hourly rate schedule per contract for On-Call Structural Engineering Services.

PROJECT TERMS AND CONDITIONS

Mechanical, Electrical, Plumbing, and Fire Protection engineering services are not included. If those consultants become necessary, they will be billed as an additional service with 10% markup.

We look forward to the opportunity to be of service to you on this project.

Respectfully submitted,



Kevin H. Chamberlain, P.E., SECB
CEO

Accepted by: _____ Date: _____

Agriscience & Biotechnology Center
536 Daniels Farm Road
Trumbull, CT

Summary of proposed repairs to
address deteriorated timbers
exterior of building. 11-16-2015

DeStefano & Chamberlain

Incorporated

Structural and Architectural Engineering

50 Thorpe Street, Fairfield, CT 06424-5725
203 254 7131 www.dcstructural.com



PHASE 1:

New timber knee brace at
two inside corners, using
salvaged materials.

Add vertical struts in
existing truss using salvaged
materials.

New 3 1/2 x 16 pressure
treated PSL rake rafter
beams along face of curtain
wall, under existing purlins

New timber bracing
members inside vestibule
using salvaged materials

Existing timbers (in red) to
be removed - cut back at
face of curtain wall.

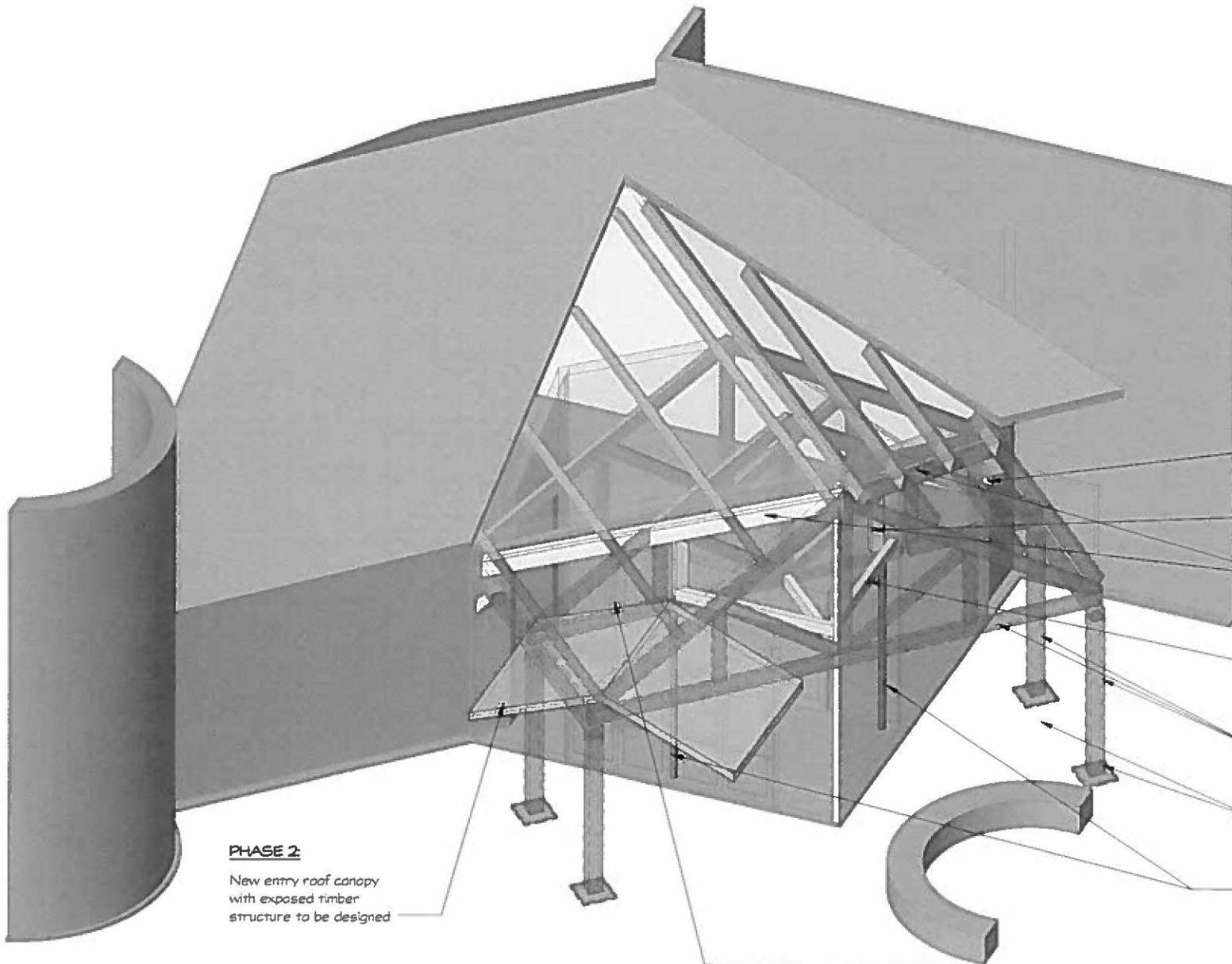
Existing concrete piers to
be cut down 8' below grade,
and sidewalk patched

Two new steel columns in existing
vestibule, with new concrete pier
cut into slab, hand-dug and
poured, and patch floor

Cut off and remove roof
back to new rake rafter

PHASE 2:

New entry roof canopy
with exposed timber
structure to be designed



Project :

AgriScience
 Parking Lot Area 1

Date: 10/19/2015

Estimate By: WCM

Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Pavement Excavation & Disposal Area 1 (10,000SF)	SY	1,150	\$12.50	\$14,375
	Pavement Reclamation (46300 sf)	SY	5,900	\$5.00	\$29,500
	Granular Fill (1 foot)	CY	400	\$45.00	\$18,000
	Geotech Fabric	SY	1,150	\$8.00	\$9,200
	Process Aggregate (9")	CY	300	\$28.00	\$8,400
	Formation of Subgrade	SY	7,050	\$3.00	\$21,150
	Binder Course (2")	TON	823	\$120.00	\$98,760
	Wear Surface (2")	TON	823	\$120.00	\$98,760
	Material for Tack Coat	Gal	70	\$5.00	\$350
	Catch Basin	Each	6	\$4,000.00	\$24,000
	Drainage Pipe 15" PVC	LF	550	\$35.00	\$19,250
	Drainage Pipe 6" perforated PVC	LF	480	\$30.00	\$14,400
	Bituminous Curbs	LF	2,100	\$6.00	\$12,600
	ADA Signage	Each	3	\$125.00	\$375
	Parking Stall Line Striping	Each	96	\$20.00	\$1,920
	ADA Stalls	LF	3	\$40.00	\$120
	Cross Walks & Stop Bars	Each	3	\$75.00	\$225
	Line Striping	LF	3,000	\$0.60	\$1,800
	Riprap Channel	LF	50	\$150.00	\$7,500
		SY	0		\$0
		LS	0		\$0
		LF	0		\$0
		LF	0		\$0
				UNIT PRICE SUBTOTAL =	\$380,685

ALLOWANCES

Catch Basin tops	ALLOWANCE	
Water Main Relocation	ALLOWANCE	\$ -
		\$ -
ALLOWANCE SUBTOTAL =		\$ -

	UNIT PRICE + ALLOWANCE =	\$ 380,685.00
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LUMP SUM ITEMS

Design	\$ 48,000.00	
Inspection	\$ 63,000.00	
Layout	\$ 16,000.00	
LUMP SUM SUBTOTAL =		\$ 127,000.00

SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM =	\$ 507,685.00
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CONTINGENCY AND INCIDENTALS

Contingency & Incidents (15% x (Unit Price + Allowances + Lump Sum))	\$ 76,153.00
TOTAL =	\$ 583,838.00

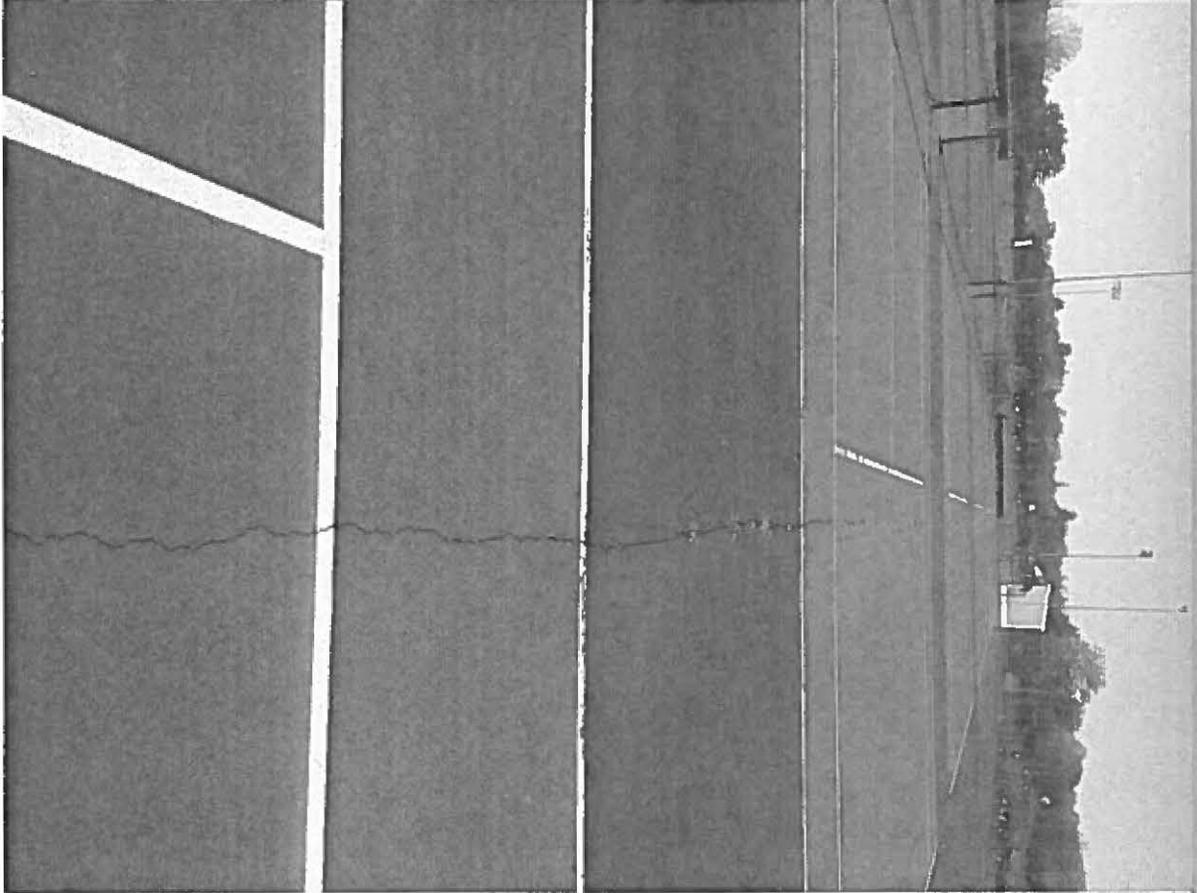
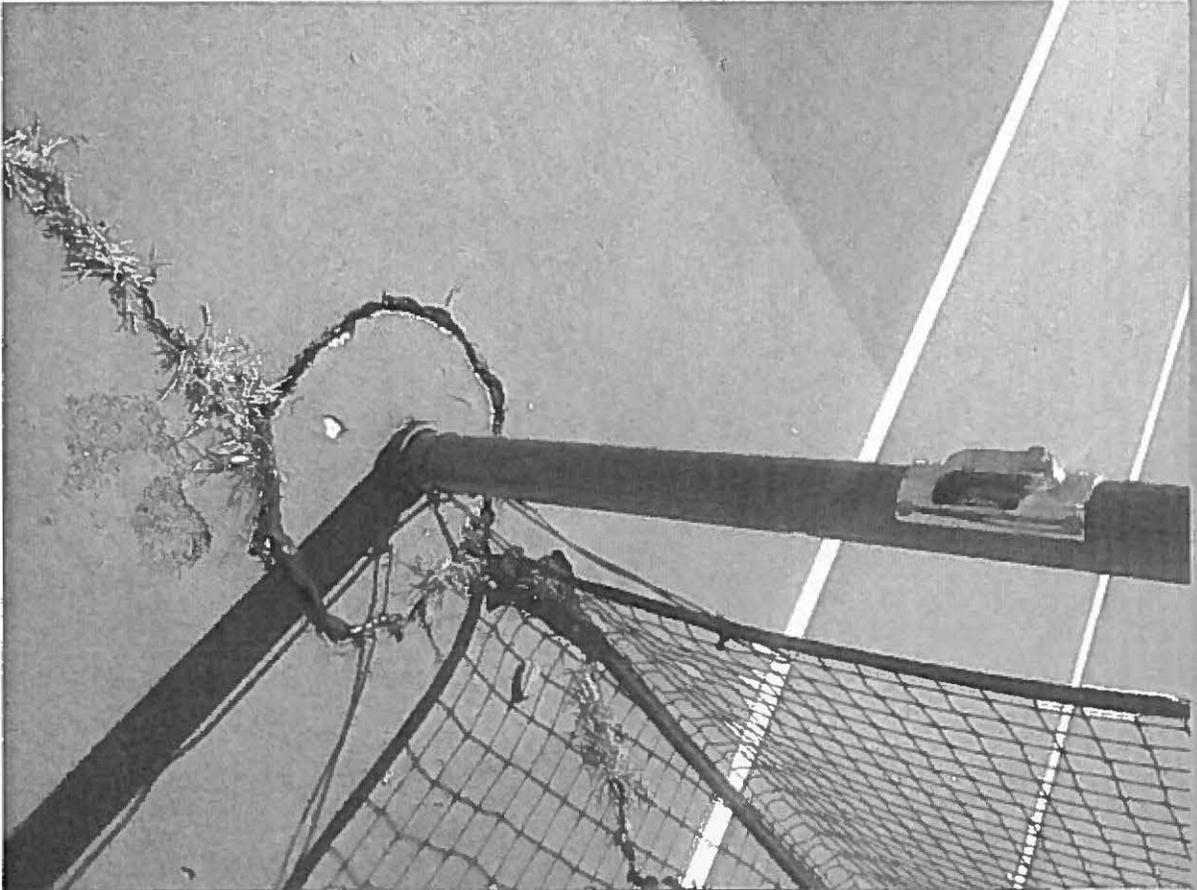
ADD 3% ESCALATION PER YEAR - IF NOT COMPLETED IN 2016 =	\$ 17,515.00
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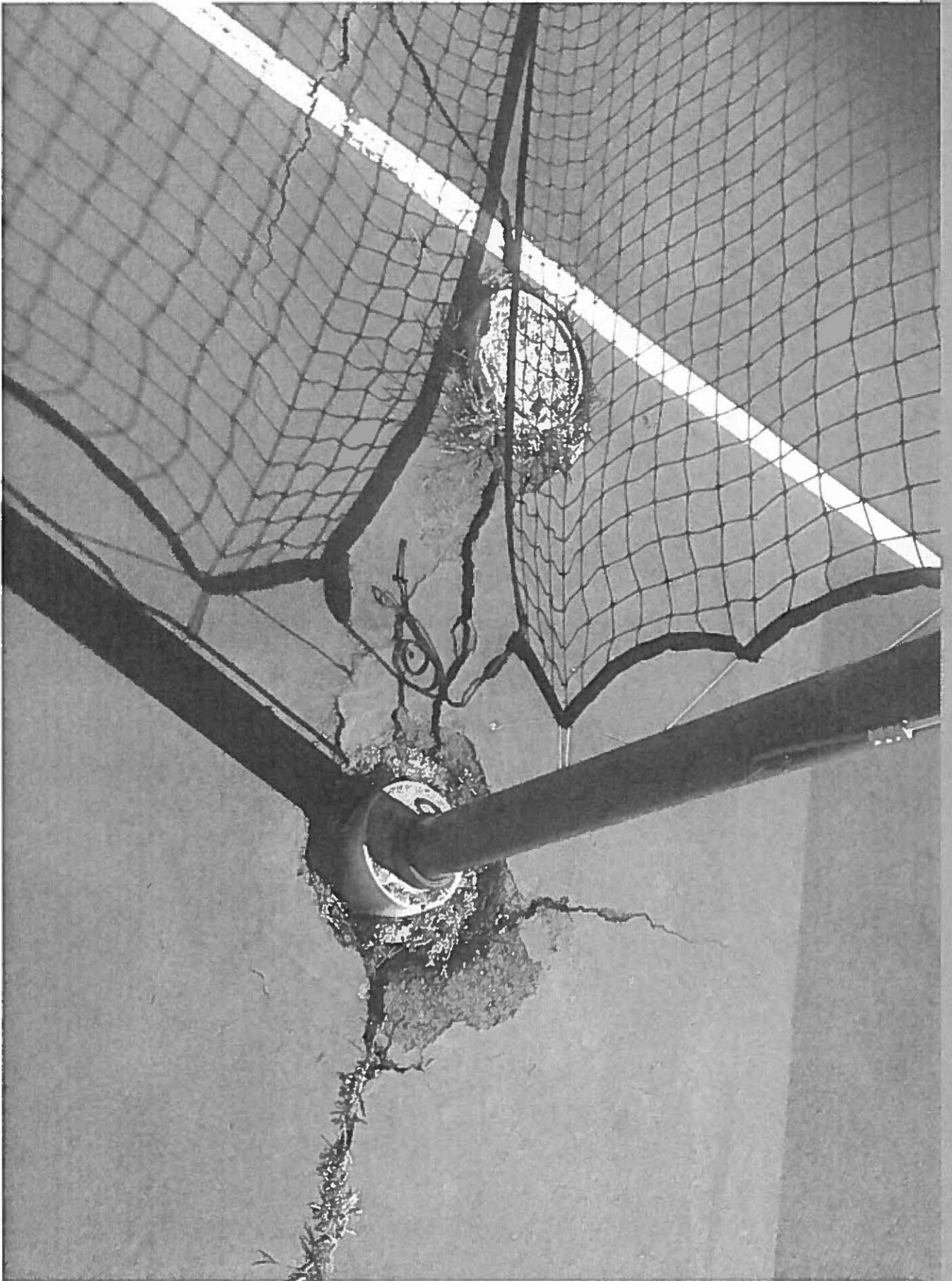
Trumbull High School

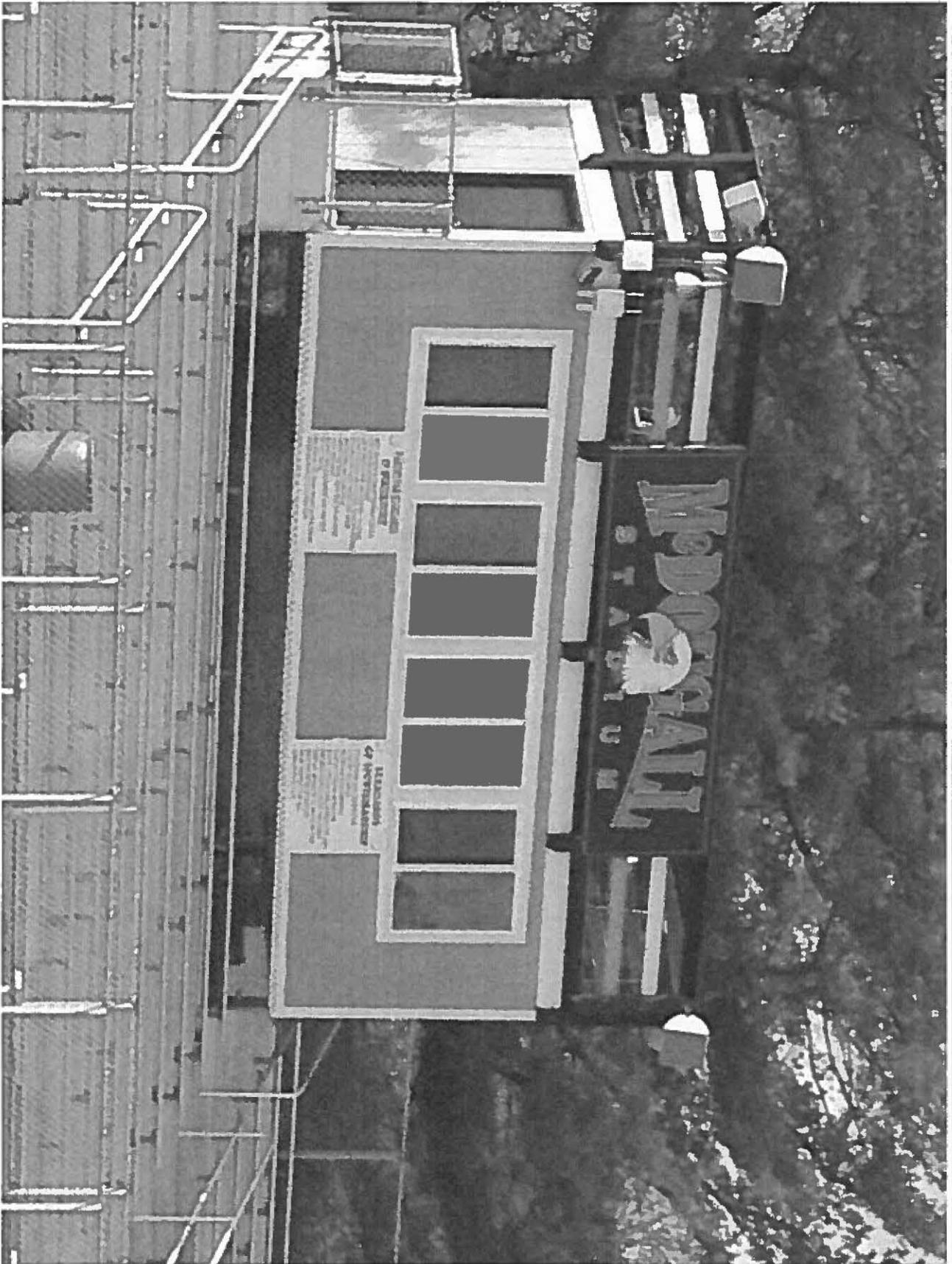
- Tennis Courts- replacement, drainage and fencing
- \$375,000
- Press Box Improvements
- \$50,000

Trumbull High School	On Site Const	Tennis Courts (6) and Fencing	375,000	-	-	-	-
Trumbull High School	On Site Const	Press Box/concession upgrades	50,000	-	-	-	-
Trumbull High School	Lighting	LED Lighting Update Interior	-	-	-	85,000	-
Total Trumbull High School:			425,000	-	-	85,000	-









DeStefano & Chamberlain

Incorporated

November 3, 2015

Mr. Mark Deming, Facilities Director
Trumbull Public Schools
6254 Main Street
Trumbull, CT 06611

Re: Trumbull High School – McDougall Stadium Press Box – 72 Strobel Road, Trumbull, CT

Dear Mr. Deming,

I met with you and Michael King, THS Athletic Director, on Friday October 30th. You asked that I review the condition of the existing Press Box structure on the home bleacher side of McDougall Stadium.



The Press Box is a two story structure with a roof deck. Plan dimensions of the upper story are approximately 8' wide x 20' long. The upper story is a wood-framed structure, accessed at one end from the bleachers. The lower story of the building consists of a brick veneered concrete block storage and electrical room accessed from a single door at grade level. Plan dimensions of the lower story are approximately 8' wide x 12' long. The ends of the press box project over the storage room and are supported on steel tube columns.

It appears that the second story wood press box is 15 to 20 years old, while the underlying lower story masonry storage room and columns are probably as old as the school facility (early 1970s).



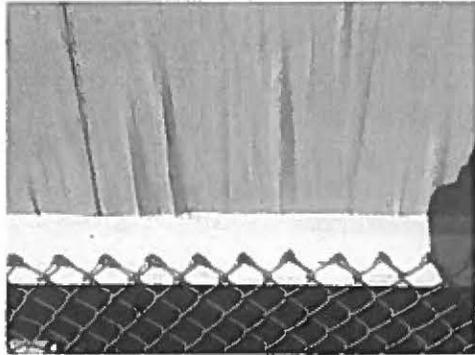
Structural and Architectural Engineering

Upper story

All of the wood framing is exposed to view on the interior - there are no wall or ceiling finishes. All of the framing lumber and the roof sheathing are preservative pressure treated. The south end wall has a hollow metal entry door and frame. The east wall facing the field has 4 residential-style sliding vinyl window units butted together. There is a plywood counter along the length of the window sill. There is a metal roof hatch accessed via a wood framed ships ladder. The interior of the plywood siding is visible. Water stains are evident in numerous areas where the walls and roof have leaked, and I understand that some leaks are continuing. There is one electric unit heater, and the structure is not insulated.



The wood-framed structure is missing metal hardware such as joist hangers where joists frame into one another, and has no hurricane clips, strapping, or holdowns which would provide a complete load path for resisting wind loads and hurricane forces on the press box.



The exterior walls are clad with a single thickness of T1-11 plywood siding nailed directly to the studs (it is a combination siding and sheathing material). The plywood has delaminated from exposure to the elements in numerous areas. The west side facing the field has a second layer of T1-11, probably when the original layer deteriorated too badly to repair and repaint, and this top layer is now also deteriorated. Along the tops and bottoms of walls, and at corners, there is surface-applied 1x4 painted pine trim.

The roof deck is a low pitch surface that consists of 5/4x6 pressure treated decking on pressure treated 2x4 sleepers laid flat. The decking/sleeper system lays loosely on top of a granular surfaced single-ply roofing membrane, which appears to be either a roll roofing or a torch-down material. All 4 edges are enclosed with a 42 inch tall wood guardrail system consisting of a 2 piece 2x6 top rail, 2x6 mid rail, and 2x6 bottom rail. All mounted to pressure treated 4x4 posts which are bolted at the base to the perimeter of the roof structure. Along the rear of the press box, to accommodate a gutter, the rail posts are held away from the building by a triple 2x8 spacer. Various repairs have been made to the rails including strapping one post back to the roof hatch, supplemental steel channel on one post, and corner top rail mending plates. The roof hatch is a Bilco hatch, in good condition, but starting to corrode, and should be repainted.



The existing railings do not meet the current Building Code requirement for a 4" sphere not being able to pass thru. The rail posts are not sufficiently connected to the structure to resist a 200 pound point load or 50 pounds per foot along top rail, as required by the Building Code.

Lower Story



The brick and concrete block lower story is in good condition, no distress observed. The storage & electrical room has a concrete floor slab. There is surface moss on the exterior of the brick that should be cleaned off. There is a significant electrical system inside the structure which feeds the stadium lighting, concession stand, and restrooms.



The 4 columns are 3"x3" steel tubes, painted, but not galvanized. The top of each column has a cap plate to support the press box floor, but it is only fastened with a few nails. The bottom of each column extends below grade, presumably down to a footing at frost depth. There is a concrete slab poured around each column at grade, one of which is cracked and separated. It is expected that the unprotected steel below grade is probably corroded.



The finished grade around the base of the building is level, and varies from asphalt to grass to crushed stone.

Masonry walls constructed prior to the 1990s typical did not have any vertical or horizontal reinforcing steel (aka unreinforced masonry). Unreinforced masonry performs poorly under earthquake events, and is not permitted as a bracing system for new buildings under the current Building Code.

Program

The Athletic Director discussed the program needs of the building. I understand that during a football game, the Press Box gets very crowded. The primary occupants are the home and visiting coaching staff (calling plays) and the PA announcer (since the equipment is in the press box). The videographers for each team, and occasionally public access TV, use the roof deck, which poses a problem in bad weather. Also, having both teams use the press box lacks privacy - they can hear one another call plays.

Recommendations

The main structural systems of the Press Box - wood framing, masonry substructure, steel columns, and foundations - are safe at the present time, though not up to the requirements of the current Building Code. The exterior plywood siding and pine trim have deteriorated to the point of needing significant repair or replacement. The roof and walls leak. The railings around the roof deck are in need of complete replacement, and roof access should be limited to select athletic staff members until such time as that happens. The wood roof decking and roofing membrane should also be replaced. The structure should be reinforced with additional strapping and connectors to improve its wind load resistance, and the existing columns should be repainted and better secured. It is feasible to maintain the existing press box and make the necessary repairs as outlined above.

The existing press box does not have wheelchair access. Although the Building Official would need to be consulted as to at what point the code would trigger adding an elevator, the Board of Education may want to be proactive and install one anyway. A limited use elevator is commonly used for such an installation.

Alternatively, the existing press box could be demolished down to the top of the masonry substructure and replaced with a new press box. Keeping the lower masonry structure avoids having to replace the existing electrical distribution system that feeds the stadium lighting and other buildings.

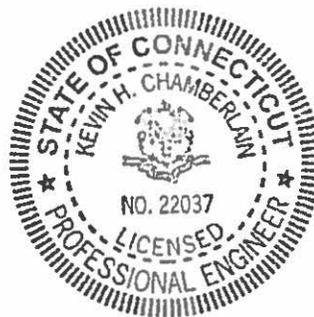
If a new structure was to be constructed it would make sense to establish program needs with the Athletic Director and Coaching Staff. The new Press Box could be made bigger to accommodate an enclosed videography area, and laid out better to allow for separation between coaching staffs. Also the press box could be relocated to the east (visitor) bleacher side which is closer to the school and locker rooms, and offers more direct access from parking spaces. If the existing west (home) bleacher press box location is abandoned, the lower masonry structure can be maintained and a roof installed over it, and then the bleachers infilled over the top. Again, it is desirable to keep the lower story masonry room as an electrical distribution room regardless of the press box location.

We are available to provide the necessary architectural and engineering services for taking either a repair or replacement project to the next steps. Please contact me with any questions.

Sincerely,



Kevin H. Chamberlain, P.E., SECB



cc: file

Trumbull High School Football Field Electrical System Assessment

November 9, 2015

INTRODUCTION

Hallam-ICS has been commissioned by the Trumbull Public Schools to review the current conditions of the electrical systems at the football field press box building, football field, scoreboard, toilet rooms and concession stand. The review of existing conditions includes identifying conditions where the integrity of the electrical system has been compromised or do not comply with current code, make suggestions of recommended corrections, and provide opinions of costs to implement recommended corrections. The site reviews did not include use of instrumentation or measuring equipment or opening up of pull boxes or enclosures other than the 208 volt panel under the press box and the pull box containing the 480 Volt feeder where entering the building.

EXECUTIVE SUMMARY

The electrical systems in the football field press box building, football field, scoreboard, toilet rooms and concession stand were reviewed. In general the electrical systems within the Toilet Facilities and the Concession Building appeared to be in good condition and no obvious code or safety concerns were observed. In the press box building and at the score board, a number of code related or safety concern were observed. In addition to the code and safety concerns, the overall load of the four buildings/structures appear to exceed the capacity of the installed system which was evident through approximate load calculations and historical failures that were experienced in the system. The items that were not installed in a code compliant manner, the items that have visible corrosion, the systems that are undersized and the conditions that have safety concerns should be repaired or replaced to address the violations and conditions. The loads should either be separated into two separate system so that one feeder can remain and a new feeder or metered service be provided. The corroded equipment should be replaced with new, the 208V panel should be replaced, ground fault circuit interrupter protection should be provided for any loads used in wet or damp locations such as any exterior usage, undersized equipment should be replaced with properly sized equipment, and proper working clearances are to be maintained. To make the recommended repairs and corrections, the estimated total costs range from \$55,450 to \$83,590 depending on which option is pursued for feeding the Toilet Building, Concession Building and new Scoreboard.

EXISTING CONDITIONS

The electrical systems in four structures were review: Press Box Structure, Scoreboard, Bathrooms and Concession Building. The four structures are all fed from a single feeder from the school building. The feeder, rated at 200 Amps, 480/277V, 3 Phase, 4 Wire, enters the electric room in the press box building (below the press box) through a pull box to a 400 Amp, 480V panelboard. The pull box measures 12"x12"x8" deep with 3" conduit passing through (See Exhibit 1). Per the NEC (National Electrical Code), a pull box used for straight pulls shall not be less than 8 times the diameter of the conduit passing through and not less than 6 times the diameter of the conduit is the wires are splice within the pull box. For a 3" conduit, the pull box should not be less than 18" in line with the conduit run since the conductors are spliced in the pull box. The pull box has a wood board in the box to hold the spliced wire within the box (See Exhibit 2). The wood board is not an acceptable means for securing the conductors. The 480V panel has circuit breakers for the four high mast sports lighting poles, work lights and a 30KVA transformer serving the 208V panel. The electrician that opened the pull box cover said that the cables are #4/0 THW conductors from the school building to the press box building. The cables did not have any visible markings to identify cable size or type. The feeder from the school building is composed of three phase conductors and a neutral conductor. The raceway does not contain any equipment ground conductors (See Exhibit 2). The raceway itself appears to serve as a ground through mechanical connections. The total loads for the 480V panel are approximately:

- Sport (High Mast) Fied Lighting: 112 KW
- 208V Panel: 41 KW
- Work Lights: 10 KW

The total connected load on the feeder from the High School Building is approximately 163 KW (196 Amps). A 200 Amp feeder can maintain a continuous load of 160 Amps with momentary intermittent loads not to exceed 200 Amps.

The 208/120V, 3 phase, 4 wire panel is served from the 480V panel through a 30 KVA, 150°C rise, 5.8% impedance step down transformer. The transformer is located between the two panels with flexible conduit from each panel down to the transformer. The transformer is served from a 60 Amp, 3 pole circuit breaker in the 480V panel. The 60 Amp breaker is sized for 1.66% of the primary full load current of the transformer which is within the requirements of the NEC that states that the breaker can be sized up to 250% of the primary full load current. The secondary side of the transformer serves a 100 Amp, main lug only, 24 pole panel. The NEC requires an overcurrent device, or up to six overcurrent devices, having a total combined overcurrent rating of no more than 100 Amps. The panel has 21 breakers, 12 active breakers and 9 spare breakers, with a total overcurrent rating of 540 Amps. The current arrangement is not compliant with the NEC and has set up the opportunity for the transformer to overload and fail; which we understand has happened in the past and is the reason that a spare transformer is sitting in a box in the room. The past overloading of the transformer raises concerns that the associated conductors could have experienced similar overloading and has the potential of having the integrity of the insulation compromised. The current condition also could lead to potentially hazardous or damaging results.

The 208/120V, 3 phase, 4 wire panel has visible corrosion on a number of breakers (See Exhibit 3). The corrosion is a clear indication the interior of the panel has had direct water/moisture exposure and that the integrity of the panelboard has been compromised. The neutral bus has three conductors, including the neutral from the transformer, sharing the same lug. The lug is not UL listed for terminating three conductors together. A number of the spare breakers are breakers that had been decommissioned from serving previous circuits. The wires that were abandoned were not removed from the breaker terminal but rather cut with approximately 1 inch of wire connected to the breakers. The ends of the wires were not made safe (See Exhibit 4). On the right side of the panel, there is a large open knock-out that is not properly sealed (See Exhibit 5). The total loads in the panel include:

- 5 KW heater
- Temporary Power (up to 8.32 KW) used for a specific non-sport event
- Miscellaneous lighting and receptacle power (estimated to be 0.6 KW)
- 100 Amp, 2 Pole feeder for Score Board, Toilet Facilities and Concession Building.
 - Score Board: 8 KW
 - Toilet Building:
 - 6 KW Electric Heat
 - 2.5 KW Water Heater
 - Miscellaneous lighting and receptacle power (estimated to be 1.2 KW)
 - Concession Building
 - Vending Machines at 1.5 KW
 - Coffee Urns at 3.0 KW
 - Refrigerator and Freezer 1.5 KW
 - Pump and Exhaust Fan at 2.4 KW
 - Miscellaneous lighting and receptacle power (estimated to be 1.0 KW)

The total load on the 30 KVA Transformer is estimated to have an opportunity to peak at 41 KW (37% above the transformer rating). The total connected load on the 100 Amp, 2 pole feeder to the scoreboard, toilet facilities and the Concession Building has a total connected load of 130 Amps (assuming the two poles are relatively balanced).

The conduit from the 208V panel for the feeder to the scoreboard, including the pull box that the feeder runs through, has significant corrosion (See Exhibit 6).

Other observations include:

- An extension cord is run from an outlet in the electric room below the press box, through the door, laying on the ground under the bleachers to a three plug end laying on the ground at the edge of the football field (See Exhibit 7). The extension cord is not an acceptable means for continued installation. The extension cord, providing power for outdoor use, does not have any ground fault circuit interrupter protection.
- Numerous conduit penetrations through the building exterior and not properly sealed to prevent water penetration. Water entering the building openings can cause corrosion to the electrical system and damage to the building structure (See Exhibits 8 and 9).

- The back box for the light switches in the electric room has visible corrosion (See Exhibit 10).
- At the existing scoreboard, which is being removed due to new scoreboard being installed, has a panel enclosure that was field assembled and likely does not have a UL label (See Exhibit 11). One of the switches on the scoreboard has a weatherproof seal that has been compromised causing visible corrosion of the switch (See Exhibit 12).
- The electric room is being used for storage as well. During the site observations, a number items stored in the room violated the minimum clearance requirements in front of the panels (See Exhibit 13). The minimum clearances in front of panels are 3 feet in front of the 208V panel and 3.5 feet in front of the 480V panel.

CODE VIOLATIONS AND SAFETY RELATED ISSUES

Where the 200 Amps, 480/277V, 3 Phase, 4 Wire feeder enters the electric room in the press box building and passes through a 12"x12"x8" deep pull box with 3" conduit to the 400 Amp main lug only panelboard, several code violations were observed. The first violation is the size of the pull box. Article 314 of the NEC, Paragraphs 314.28(A)(1) and 314.28(A)(2) state that the box dimension parallel with conduits having a straight pull shall be 8 times the diameter of the conduit. For a 3" conduit, the minimum box size should be 24" unless the wires are spliced in the box which allows the box size to be reduced to 6 times the conduits size which is 18". The 12" dimension of the installed box is clearly undersized. The second violation is the feeder entering the panel without a service switch. NEC Article 225, Paragraph 225.31 and 225.32 requires that a disconnecting means be provided where a feeder enters a building; either directly outside or directly inside where the feeder enters the building.

The total connected load of calculated for the feeder is 196 Amps on a 200 Amp feeder. A 200 Amp feeder can maintain 160 Amps continuously and experience intermittent loads between 160 Amps and 200 Amps. The breaker and feeder size may not be of concern depending on the demand factor that the feeder experiences. The adequacy of the feeder capacity is marginal.

The 208/120V, 3 phase, 4 wire panel that is served from the 480V panel through a 30 KVA step down transformer is a main lug only panel. Per Article 450, Table 450.3(A), the secondary (208V) side of the transformer shall have Secondary Overcurrent Protection by means of a circuit breaker or a fuse sized for 125% of the transformer's secondary full load current; or a combination of up to six circuit breakers or fuses where the sum total of overcurrent protective devices do not exceed 125% of the transformer's secondary full load current. The 30 KVA transformer has a full load current of 83.33 Amp. The 208V panel has a 100 Amp bus and has 21 breakers with a sum total of 540 Amps which violates both the number of overcurrent protective devices and the sum total of protective overcurrent rating that is 648% greater than the transformer's secondary full load current. The historical record of the transformer failing due to overload can be substantiated by the lack of proper protection and the potential of experiencing up to 41 KW (113.89 Amps) of load which is 136.67% of the transformer's secondary full load current. The amount of overload that transformer experienced to cause failure raises concerns that the integrity of the feeders from transformer may also be compromised.

The opening of the knockout on the side of the panel is not permitted to be left open per NEC Article 110, Paragraph 110.12(A) that states the openings shall be closed to afford protection substantially equivalent to the wall of the equipment.

The visible corrosion in the 208/120V, 3 phase, 4 wire panel raises concern that the integrity of the panel is compromised. Corrosion could lead to improper operation of devices or failure of devices to operate under their normal operating tolerances. Corrosion could also lead to damaging failures.

The three neutral conductors terminated to the same lug is a concern for potential failure since the lugs are rated and specified for the range of single conductors being applied. The lugs are typically not listed for multiple conductors.

The spare breakers are breakers that had been decommissioned from serving previous circuits had the wires cut 1 inch from the breaker terminals in lieu of being removed from the breaker terminals. The ends of the wires were not made safe. This creates an unsafe condition within the panel. Inadvertent contact to any of the conductors, if any of the breakers were left in the "On" position could lead to potentially hazardous or destructive results.

The conduit from the 208V panel for the feeder to the scoreboard that has significant corrosion should be replaced. The integrity conduit and boxes are compromised. This is of greater concern where the raceways are being used as grounding paths in lieu of the use of equipment grounding conductors.

The use and limitations of extension cords are defined in NEC Article 590. Extension cords are meant for temporary use with a maximum installed time period of 90 days. A number of limitations and requirements of use are listed in the Article including:

- Paragraph 590.3(D): Extension cords shall be removed IMMEDIATELY upon completion of purpose. The extension cord being left on the ground between uses violates this requirement.
- Paragraph 590.4(D)(2): The cords that have receptacles installed in wet locations, such as the arrangement observed at the football field, shall have attachment caps installed or be located in a listed weatherproof box when not in use to prevent water intrusion. Water intrusion into a plug assembly is both hazardous and destructive.
- Paragraph 590.4(H): The cords should be protected from accidental damage. The cords being left on the ground and run through a doorway makes the current arrangement susceptible to damage.

Another concern about the installed extension cord to the football field is that there is no ground fault circuit interrupter protection which could lead to potential shock hazards when water is present, such as when rain or snow is present.

Numerous conduit penetrations through the building exterior and not properly sealed to prevent water penetration. Water entering the building openings can cause corrosion to the electrical system and damage to the building structure.

The back box for the light switches in the electric room has visible corrosion. Corrosion is a visible indication that the box has been subjected to moisture and the integrity of the box, device and wiring is not definitive.

At the existing scoreboard, which is being removed due to new scoreboard being installed, has a panel enclosure that was field assembled and likely does not have a UL label or any other third party testing company. The labeling of equipment by UL or other certified testing company ensures that compliance of Article 110, Paragraph 110.3 is satisfied.

One of the switches on the scoreboard has a weatherproof seal that has been compromised causing visible corrosion of the switch. The integrity of the switch is questionable due to its current condition.

The electric room is being used for storage as well. During the site observations, a number items stored in the room are located directly in front of the panels. Article 110, Paragraph 110.26 states that the minimum working spaces in front of panels and other equipment requiring servicing or maintenance, shall be kept clear of any other equipment or materials. For the 208V panel, a minimum of 3 feet in front of the panel with a width of no less than 30" shall be maintained at all times and a distance of 3.5 feet in front of the 480V panel with a width of no less than 30" shall be maintained at all times. Besides the minimum working clearances, the panels shall be readily accessible at all times.

A review of the loads that are utilized in the Toilet Building, Concession Building and new Scoreboard reveals that the conductors appear to be undersized for the distance the conductors run to keep the voltage drop within the 2% per the NEC.

RECOMMENDATIONS

Based on the observed code violations and safety concerns, the following recommendations are presented:

1. Provide new main service switch where the 480V feeder enters the electric room below the press box. This can be accomplished by either intercepting the incoming feeder and re-routing the feeder to a new disconnect switch or replace the 480V panel with a new panel that has a main breaker.
2. Replace the undersized pull box where the 480V feeder rises up through the floor in the electric room with a properly sized pull box.
3. Replace the 208V panel with new panel containing an integral main circuit breaker. Replace associated feeders due to exposure to overloaded currents.
4. Replace the 30 KVA transformer with a 45 KVA transformer or separate the Scoreboard, Toilet Building and Concession Building from the Press Box/electric room feeder.
5. Replace the conduit and pull box for the feeder to the scoreboard to eliminate the portions of the raceway that have visible corrosion.
6. Replace the back box and switch to control the light fixtures inside and on the exterior of the electric room below the press box.

7. Provide a branch circuit with underground conduit and raintight while in use GFCI receptacle at the football field to eliminate the need to use an extension cord.
8. Paint an area on the floor indicating the requirement maintained working clearances in front of the panels with yellow paint with wording that reads: "NO STORAGE PERMITTED IN THIS AREA".
9. Seal all penetrations through the press box/electric room building to eliminate the potential for moisture migration into the building and potential damage to the building structure.
10. The feeder to the Toilet Building, Concession Building and new Scoreboard is estimated to be a connected load of approximately 116 Amps at 208V for a single phase feeder. The feeder, having a 100 Amp, 2 pole breaker is intended to support a continuous load of 80 Amps and an intermittent load of up to 100 Amps. To eliminate the current load issue, the following options are available:
 - a. Replace the 100 Amp feeder with a 125 Amp feeder to serve the Toilet Building, Concession Building and new Scoreboard. This will require new conductors and conduit to the buildings.
 - b. Provide separate feeders for each of the buildings. This will require new conduits trenched from the press box building to each of the buildings/structures.
 - c. Provide a separate minimum 125 Amp service for the Toilet Building, Concession Building and new Scoreboard. This would include new metered service with main service switch and distribution panel. The distribution panel would include distribution breakers for feeders to each of the three buildings/structures.
 - d. Provide a 100 Amp, 3 Pole breaker in the 208V panel in the press box building electric room with a new 100 Amp feeder to a new distribution panel at the scoreboard and have each building served separately from the new distribution panel. This option will use new conduit.

Note that no recommendations are being presented for the panel and switch at the scoreboard since the scoreboard is in the process of being removed and replaced.

COST ESTIMATES

An opinion of the following construction costs are offered provided the work is done concurrently:

1. Provide new main service switch where the 480V feeder enters the electric room below the press box: \$10,112

2. Replace the undersized pull box where the 480V feeder rises up through the floor in the electric room with a properly sized pull box: \$360
3. Replace the 208V panel and associated feeder: \$6,100
4. Replace the 30 KVA transformer with a 45 KVA transformer: \$3,700
5. Replace the conduit and pull box within the building for the feeder to the scoreboard: \$470
6. Replace the back box and switches: \$173
7. Provide a branch circuit with underground conduit and raintight while in use GFCI receptacle at the football field: \$1,720
8. Paint an area on the floor indicating the requirement maintained working clearances in front of the panels with yellow paint with wording the reads: "NO STORAGE PERMITTED IN THIS AREA": \$500
9. Seal all penetrations through the press box/electric room building: \$675
10. For feeding the Toilet Building, Concession Building and new Scoreboard, one of the following would be added to the overall costs:
 - a. Replace the 100 Amp feeder with a 125 Amp feeder to serve the Toilet Building, Concession Building and new Scoreboard: \$31,475
 - b. Provide separate 70 Amp, 2 Pole feeders for each of the two buildings and 35 Amp, 2 Pole feeder for the scoreboard: \$55,800
 - c. Provide a separate minimum 125 Amp service for the Toilet Building, Concession Building and new Scoreboard (the 30 KVA transformer would not need to be replaced with a 45 KVA transformer): \$16,500 (does not include primary service conduit or trenching or utility company back-charges)
 - d. Provide a 100 Amp, 3 Pole breaker in the 208V panel in the press box building electric room with a new 100 Amp feeder to a new distribution panel at the Toilet Building for the Toilet Building, Concession Building and new Scoreboard: \$29,000

The overall costs are estimated to range from \$55,450 to \$83,590 depending on which option is selected for the feeders to the Toilet Building, Concession Building and new Scoreboard. The estimated costs include overhead and profit plus general conditions ranging from \$2,600 to \$4,200 depending on which option is selected. The estimated costs do not include softy costs such as design fees.

EXHIBITS



Exhibit 1
Undersized Pull Box



Exhibit 2
Wood Board as Cable Support



Exhibit 3
Corrosion in Panelboard

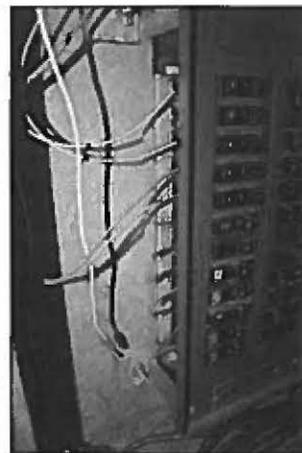


Exhibit 4
Cut Wires not Made Safe

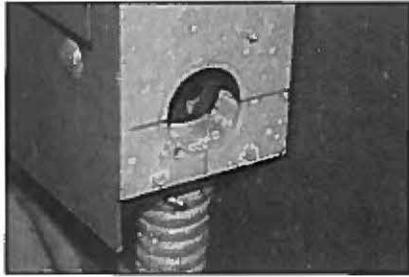


Exhibit 5
Unsealed Knockout

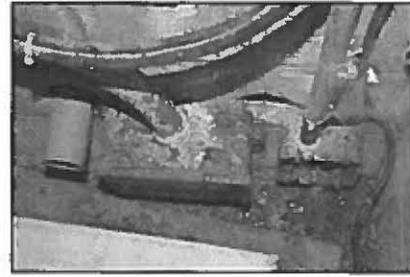


Exhibit 6
Corroded Raceway and Pull Box

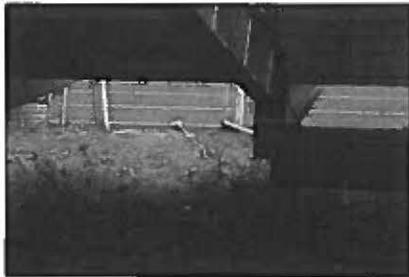


Exhibit 7
Unsafe extension Cord



Exhibit 8
Unsealed Hole



Exhibit 9
Unsealed Opening in Wall



Exhibit 10
Corroding Back Box

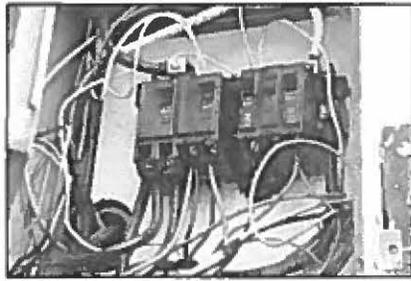


Exhibit 11
Field Fabricated Panel



Exhibit 12
Corroded Switch



Exhibit 13
Inadequate Clearance



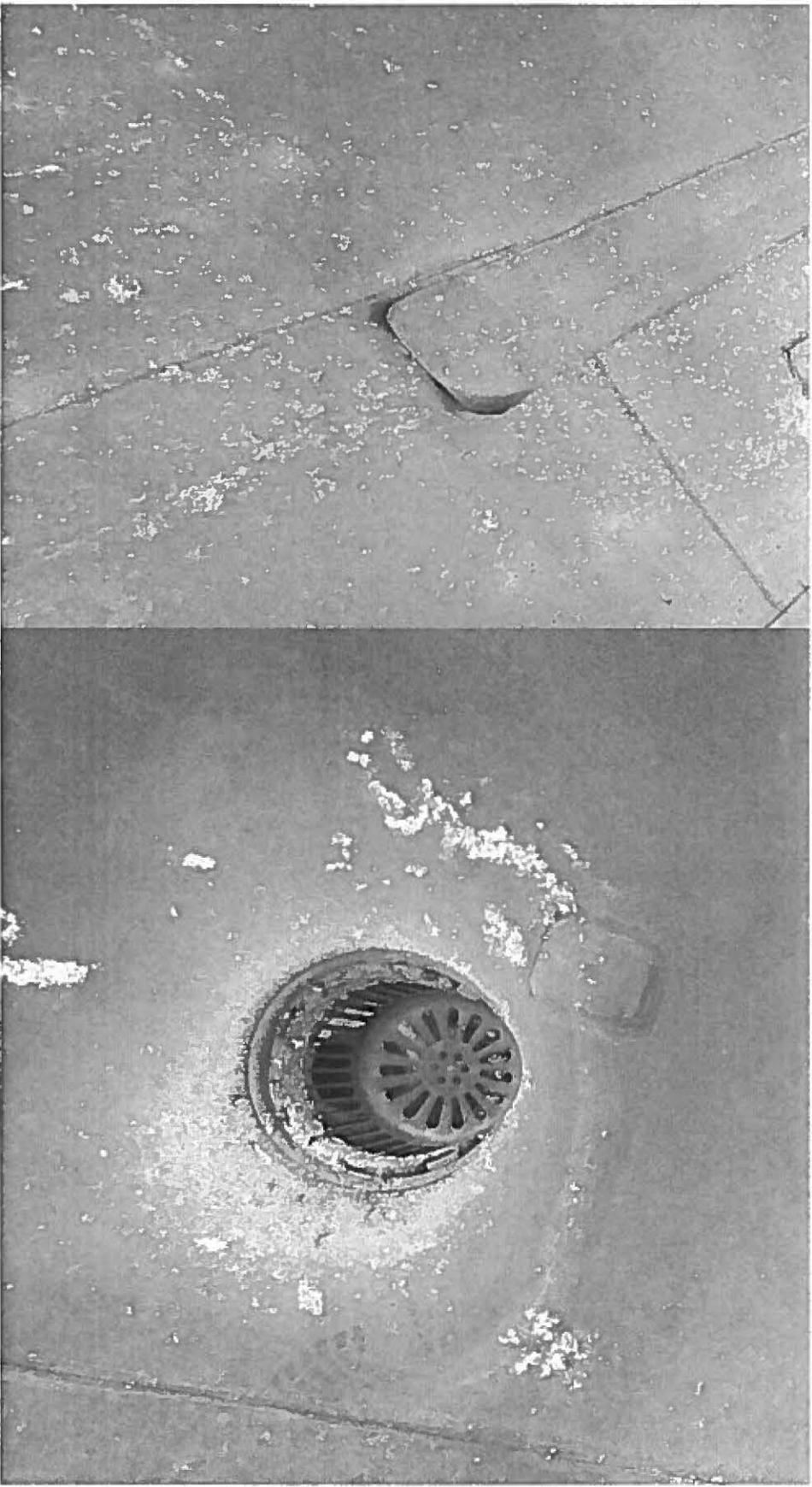
**TRUMBULL BOE
PERFORMANCE
CONTRACTING PLAN**

2016-2017

BOE Performance Contracting

- Hillcrest roof replacement and photo-voltaic array installations. Proposal is to allow the financing and payment for the new roof to be paid for through the achieved savings as a result of the new solar arrays.
- \$1,620,000

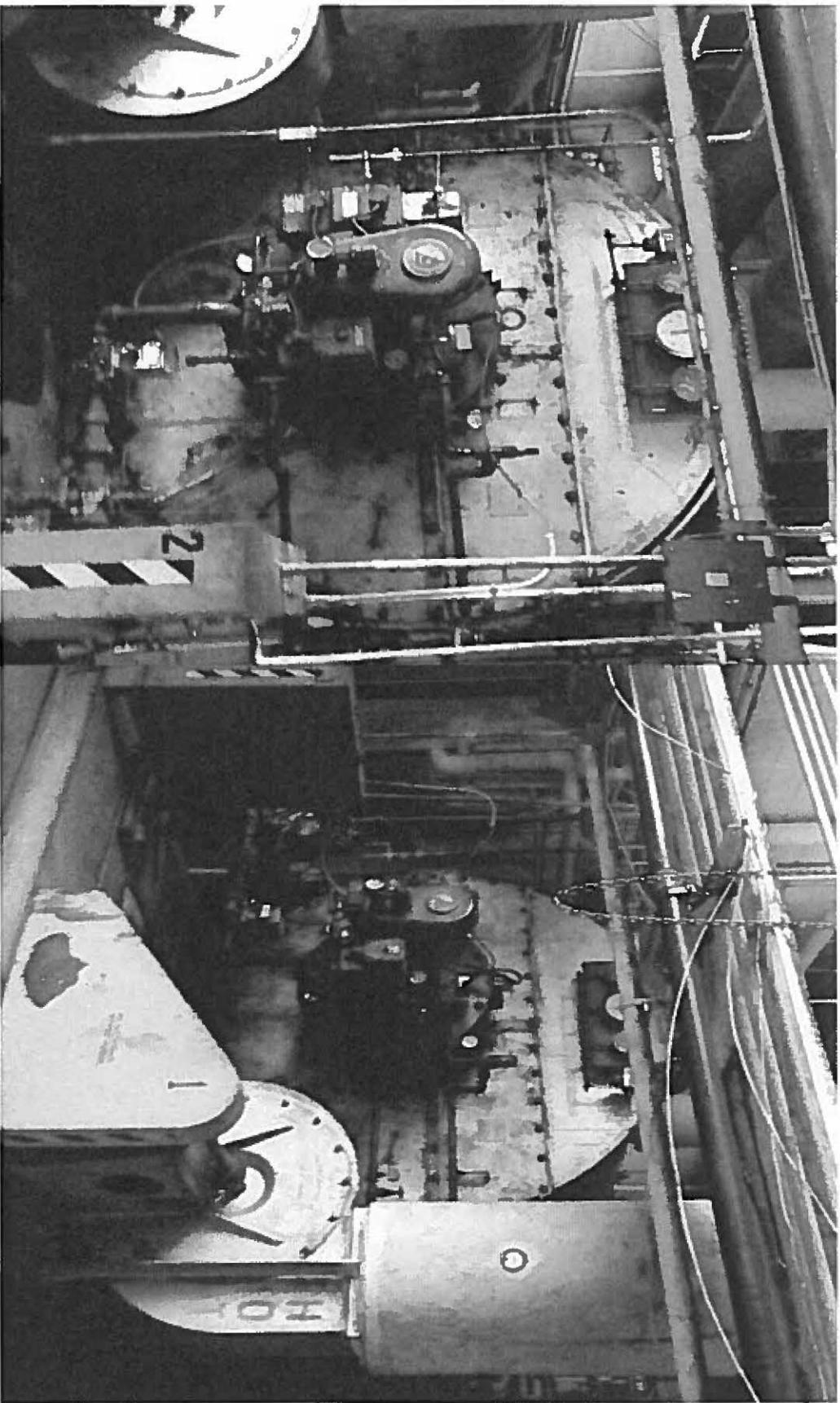
Existing roof conditions



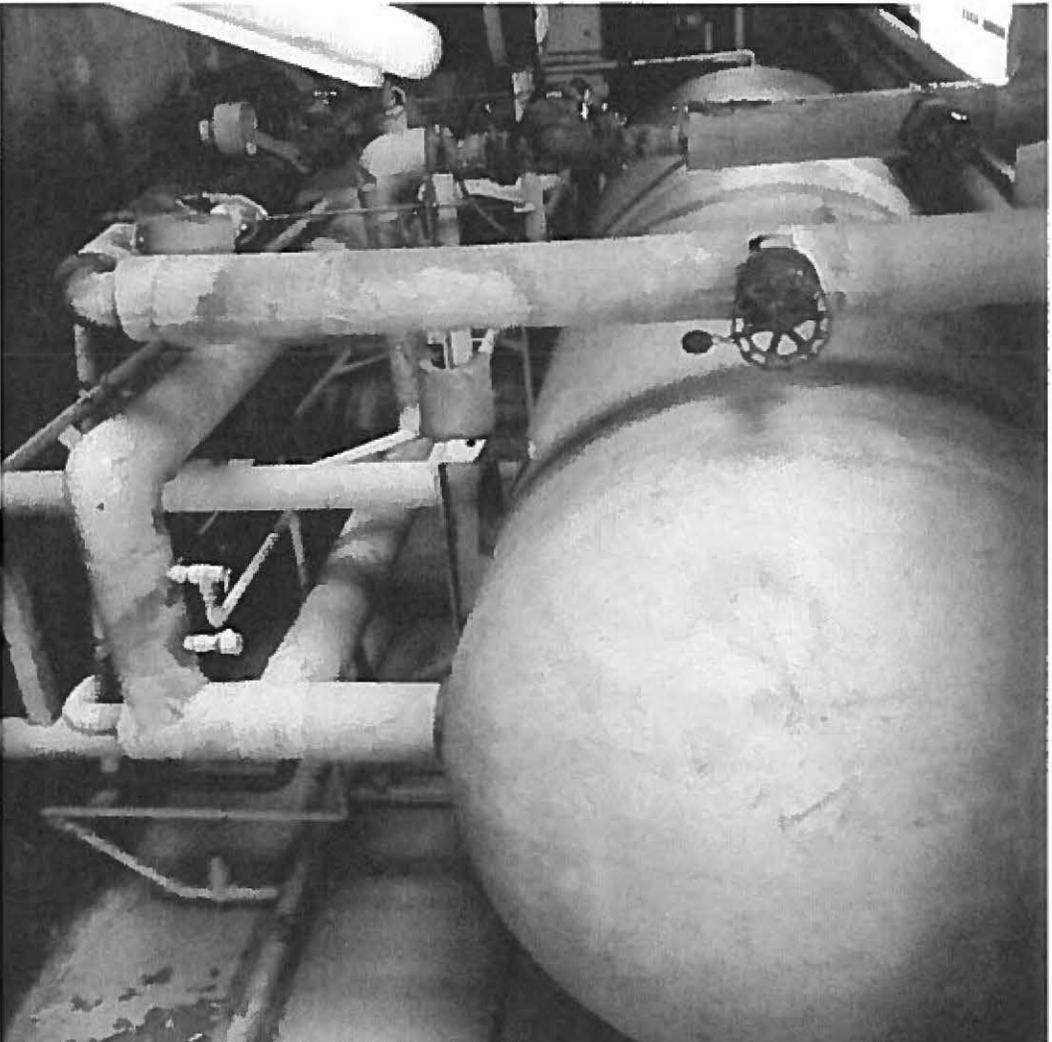
BOE Performance Contracting

- Madison Middle School- 1960 Boiler replacement, installation of new DDC BAS to replace existing pneumatic and time clock system, and installation of new LED lighting interior and exterior. Project to be financed and paid for through the energy savings achieved over the next ten years.
- \$1,310,000

Existing 1960 Boilers



Existing DHW storage



BOE Performance Contracting

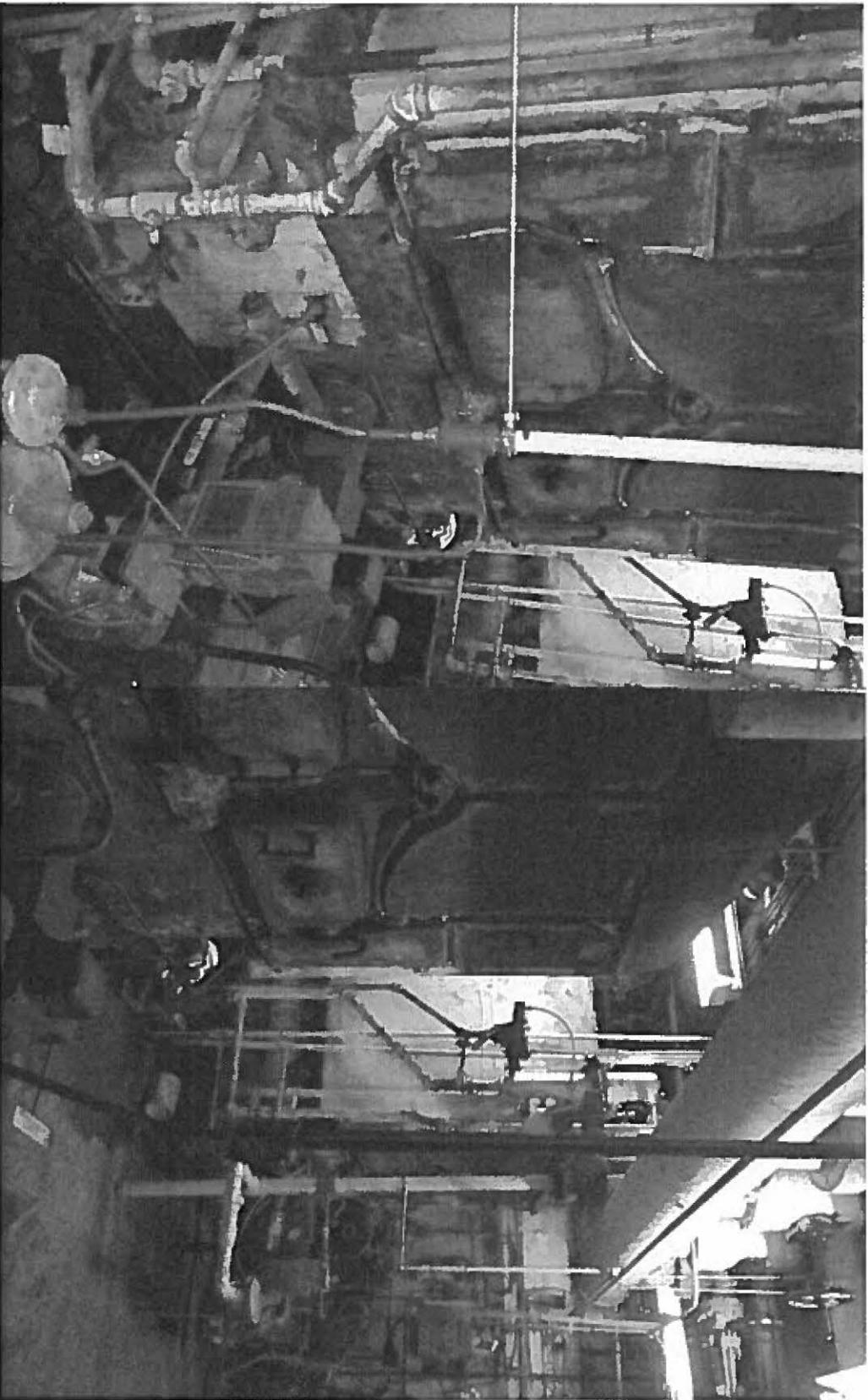
- Jane Ryan Elementary School- 1955 Boiler replacement, installation of new DDC BAS to replace existing pneumatic and timeclock system, and installation of new LED lighting interior and exterior. Project to be financed and paid for through the energy savings achieved over the next ten years.
- \$600,000

BOE Performance Contracting

- Booth Hill Elementary School- 1955 Boiler replacement, installation of new DDC BAS to replace existing pneumatic and time clock system, and installation of new LED lighting interior and exterior. Project to be financed and paid for through the energy savings achieved over the next ten years.
- \$600,000



Existing 1955 Boilers



DHW Storage

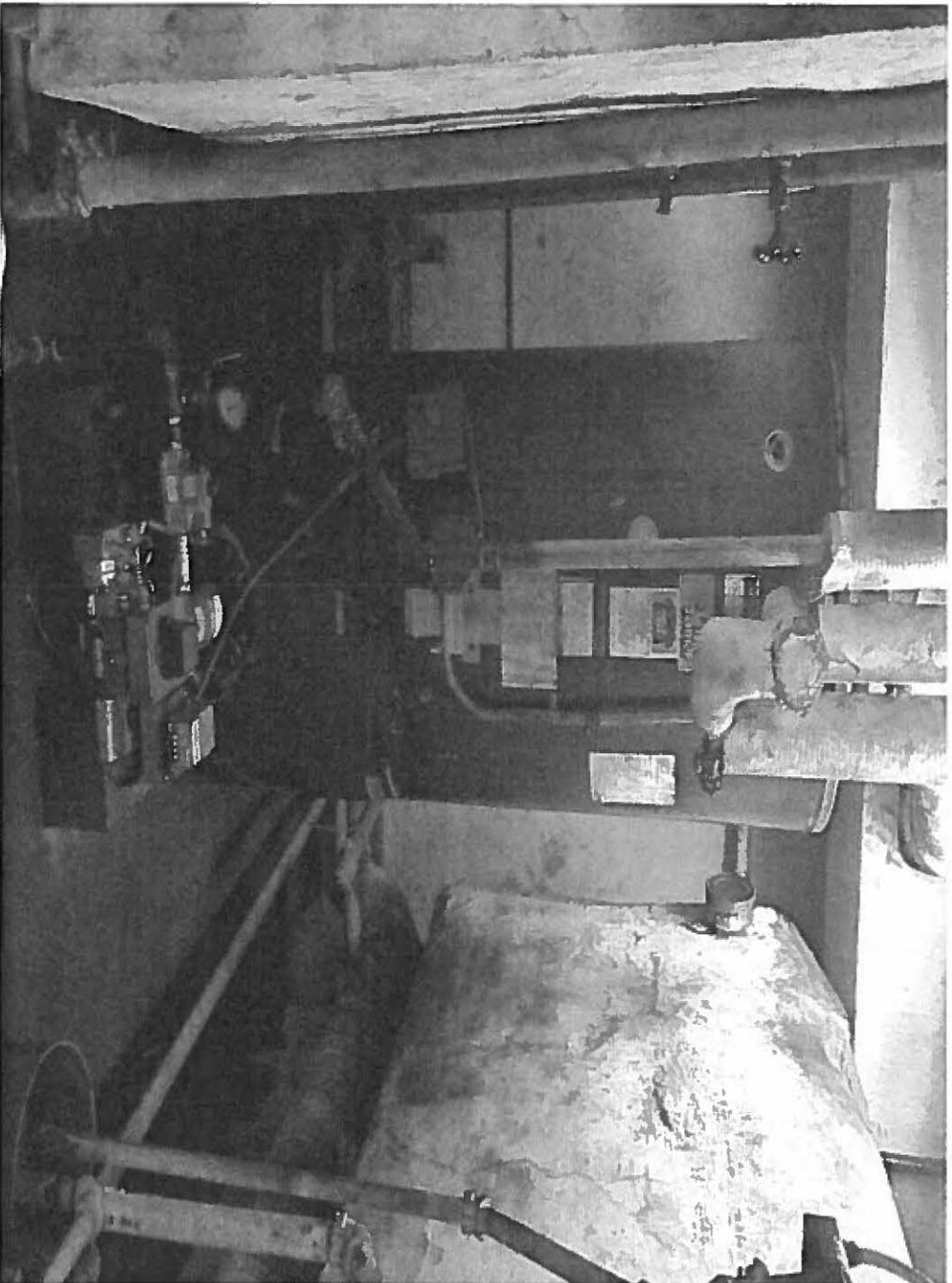


EXHIBIT B

			CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
			Capital Plan									
CATEGORY	DESCRIPTION	LOCATION										
Roadways	Paving	Beacon Hill Rd	59,661									
Roadways	Paving	Cedar Crest Area - Drainage	275,000									
Roadways	Paving	Chestnut Hill Road (Paving/Drainage)	1,750,000									
Roadways	Paving	Clemens Ave	40,619									
Roadways	Paving	Fox Ct	12,203									
Roadways	Paving	Greenbrier Road	18,593									
Roadways	Paving	High Meadow Rd	38,564									
Roadways	Paving	Linden Ave	74,338									
Roadways	Paving	Macholowski	135,893									
Roadways	Paving	Quaker Ln	64,874									
Roadways	Paving	Rocky Hill Road - Drainage	175,000									
Roadways	Paving	Spinning Wheel Rd	81,238									
Roadways	Paving	Tashua Pkwy	130,133									
Roadways	Paving	Camelot Dr		58,049								
Roadways	Paving	Farview Ave		341,840								
Roadways	Paving	Frost Hill Rd		74,981								
Roadways	Paving	Harvest Hill Road		249,346								
Roadways	Paving	Harvester Rd		172,002								
Roadways	Paving	Lauderdale Dr		151,802								
Roadways	Paving	Pine St		181,703								
Roadways	Paving	Pinewood Trail		311,208								
Roadways	Paving	Prospect Ave		98,051								
Roadways	Paving	Spruce St		84,138								
Roadways	Paving	Tulip St		23,740								
Roadways	Paving	West Wind Rd		59,865								
Roadways	Paving	Williams Road		1,135,256								
Roadways	Paving	Birch Street			102,122							
Roadways	Paving	Brewster Place			148,808							
Roadways	Paving	Cedar Crest Rd			185,036							
Roadways	Paving	Chestnut Street			111,213							
Roadways	Paving	Fairchild Road/Circle			290,548							
Roadways	Paving	Garden Street			61,454							
Roadways	Paving	Grove Street			317,562							
Roadways	Paving	Middlebrooks Avenue			1,441,994							
Roadways	Paving	Orchard Street			191,510							
Roadways	Paving	Whippoorwill Lane			38,479							
Roadways	Paving	Wilmont Avenue			48,100							
Roadways	Paving	Bassick Road				99,120						
Roadways	Paving	Beachcroft Ln				52,728						
Roadways	Paving	Beech Rd				265,675						
Roadways	Paving	Cedar St				96,523						
Roadways	Paving	Cemetery Dr				113,553						
Roadways	Paving	Center Rd				51,012						
Roadways	Paving	Colony Ave				487,347						
Roadways	Paving	Hickory St				160,065						
Roadways	Paving	Indian Rd				44,201						
Roadways	Paving	Intervale Rd				21,972						
Roadways	Paving	Inwood Road				288,001						
Roadways	Paving	Lawn Cir				26,940						
Roadways	Paving	Maple St				123,292						

			CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
			Capital Plan									
CATEGORY	DESCRIPTION	LOCATION										
Roadways	Paving	Morris Ave				130,224						
Roadways	Paving	Old Barn Rd (Section A)				71,042						
Roadways	Paving	Old Barn Rd (Section B)				32,887						
Roadways	Paving	Old Elm Rd				60,568						
Roadways	Paving	Paulina Pl				69,407						
Roadways	Paving	Randolph Pl				28,551						
Roadways	Paving	Shelton Rd				650,000						
Roadways	Paving	Springwood Drive				93,242						
Roadways	Paving	Stonewall Ln				19,541						
Roadways	Paving	Bolin Cir					29,835					
Roadways	Paving	Brian Drive					119,379					
Roadways	Paving	Bultonwood Dr					91,395					
Roadways	Paving	Ceill Rd					241,881					
Roadways	Paving	Eddie Rd					51,884					
Roadways	Paving	Garland Cir					95,865					
Roadways	Paving	Highland Rd					49,697					
Roadways	Paving	Jean Terrace					55,402					
Roadways	Paving	Mt. Pleasant Drive					218,456					
Roadways	Paving	November Ln					30,121					
Roadways	Paving	Park Ave					217,743					
Roadways	Paving	Plumtree Lane					311,935					
Roadways	Paving	Rocky Hill Rd					378,809					
Roadways	Paving	Rocky Hill Terrace					202,792					
Roadways	Paving	Soundview Ave					160,707					
Roadways	Paving	Turner Ave					159,962					
Roadways	Paving	Waller Rd					192,341					
Roadways	Paving	Wendy Road					242,540					
Roadways	Paving	Beech Tree Cir						48,054				
Roadways	Paving	Bob White Ln						71,046				
Roadways	Paving	Bonazzo Drive						84,396				
Roadways	Paving	Caroline Street						69,043				
Roadways	Paving	Foster Ave						32,240				
Roadways	Paving	Hillcrest Rd						145,913				
Roadways	Paving	Hillston Rd						232,914				
Roadways	Paving	Leffert Rd						257,725				
Roadways	Paving	Oakridge Rd						463,547				
Roadways	Paving	Pauline St						62,921				
Roadways	Paving	Quail Tr						188,527				
Roadways	Paving	Reiner Cir						66,992				
Roadways	Paving	Reiner Dr						123,576				
Roadways	Paving	Ridgebury Dr						87,255				
Roadways	Paving	Rocky Ridge Dr						293,299				
Roadways	Paving	Rolling Wood Dr						269,066				
Roadways	Paving	Russ Rd						122,520				
Roadways	Paving	Stella St						145,470				
Roadways	Paving	Unity Dr						99,355				
Roadways	Paving	Vazzano Pl						70,186				
Roadways	Paving	Wildflower Ln						48,078				
Roadways	Paving	August Ln							61,699			
Roadways	Paving	Beardsley Pkwy							568,032			

			CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
			Capital Plan									
CATEGORY	DESCRIPTION	LOCATION										
Roadways	Paving	Berry Ln							26,925			
Roadways	Paving	Blueberry Rd							60,510			
Roadways	Paving	Caldron Dr							128,530			
Roadways	Paving	Glenarden Rd							158,745			
Roadways	Paving	Great Brook Rd							103,070			
Roadways	Paving	Juniper Cir							25,827			
Roadways	Paving	Juniper Ridge Rd							230,876			
Roadways	Paving	Knollcrest Dr							56,829			
Roadways	Paving	Lake Ave							891,640			
Roadways	Paving	Marigold Ln							94,205			
Roadways	Paving	Pepperidge Rd							55,595			
Roadways	Paving	Quartz Ln							54,051			
Roadways	Paving	Rock Spring Rd							62,893			
Roadways	Paving	Round Hill Rd							224,938			
Roadways	Paving	Slowe Pl							77,184			
Roadways	Paving	White Tail Ln							71,927			
Roadways	Paving	Willowbrook Rd							43,605			
Roadways	Paving	Autumn Ridge Rd								320,566		
Roadways	Paving	Bear Paw Rd								94,559		
Roadways	Paving	Bunker Hill Dr								309,459		
Roadways	Paving	Deep Gorge Rd								154,351		
Roadways	Paving	Old Teller Rd								67,707		
Roadways	Paving	Oriole Ln								267,403		
Roadways	Paving	Robinwood Rd								197,820		
Roadways	Paving	Stag Ln								162,209		
Roadways	Paving	Stirrup Dr								66,526		
Roadways	Paving	Teller Rd								826,663		
Roadways	Paving	Topaz Ln								297,349		
Roadways	Paving	Vintage Rd								213,437		
Roadways	Paving	Academy Rd									118,643	
Roadways	Paving	Apple Orchard Ln									79,052	
Roadways	Paving	Beach Hill Rd									163,565	
Roadways	Paving	Birdsall Ave									88,142	
Roadways	Paving	Bittersweet Ln									90,263	
Roadways	Paving	Calhoun Ave									234,486	
Roadways	Paving	Devellis Dr									57,252	
Roadways	Paving	Dunellen Rd									104,485	
Roadways	Paving	Eleven O'Clock Ln									18,669	
Roadways	Paving	Fern Cr									265,889	
Roadways	Paving	Gwendolyn Dr									104,152	
Roadways	Paving	Hyde Ter									98,156	
Roadways	Paving	Long Meadow Rd									204,383	
Roadways	Paving	Lullwater Rd									50,099	
Roadways	Paving	Par Lane									57,248	
Roadways	Paving	Plumb Road									161,390	
Roadways	Paving	Rosemond Terrace									206,896	
Roadways	Paving	Scenic Hill Road									354,561	
Roadways	Paving	Sequoia Rd									19,108	
Roadways	Paving	Shady Ln									97,502	
Roadways	Paving	Shelton Ter									24,456	

			CY 2016	CY 2017	CY 2018	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
			Capital Plan									
CATEGORY	DESCRIPTION	LOCATION										
Roadways	Paving	Tahoe Cir									49,104	
Roadways	Paving	Turney Pl									97,266	
Roadways	Paving	Undercliff Road									216,641	
Roadways	Paving	Wauneta Rd									148,433	
Roadways	Paving	Ascolese Rd										326,926
Roadways	Paving	Beers St										68,932
Roadways	Paving	Broadway										640,749
Roadways	Paving	Catherine St										217,421
Roadways	Paving	Clark Rd										121,970
Roadways	Paving	Edmond St										112,710
Roadways	Paving	Elizabeth St										76,165
Roadways	Paving	Hamed Pl										125,424
Roadways	Paving	John St										106,613
Roadways	Paving	Louis St										99,939
Roadways	Paving	Mulberry St										147,604
Roadways	Paving	Overlook Pl										77,132
Roadways	Paving	Parlor Rock Rd										97,980
Roadways	Paving	Sciortino Rd										44,388
Roadways	Paving	Sterling Rd										490,046
Roadways	Paving	Walker Rd										170,496
Roadways	Paving	Wood Ave										173,696
Roadways	Paving	Drainage	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Roadways	Paving	Video Inspection for Plan Year Roads	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
		Roadways Total	3,041,116	3,126,981	3,121,826	3,170,891	3,035,744	3,167,123	3,182,081	3,163,049	3,294,841	3,283,191

* Awaiting State approval of funding for Chestnut Hill Road under the Local Transportation Capital Improvement Program (LOTICIP).

			CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
			Capital Plan	Capital Plan	Capital Plan	Capital Plan	Capital Plan
CATEGORY	LOCATION	DESCRIPTION					
WPCA	Various Roads	Town Wide Repairs	100,000	125,000	150,000	175,000	200,000
WPCA	Beardsley Pump Station	Flow Analysis	100,000	100,000	100,000	100,000	100,000
WPCA	Town Wide	Emergency Bypass Forcemain Connection	55,000	65,000	65,000	65,000	65,000
WPCA	Town Wide	Emergency Bypass Portable Pump w/trailer	50,000				
WPCA	Beardsley Pump Station	Pump Station Replacement			2,506,500		
WPCA	Reservoir Ave Pump Station	Pump Station Design		250,000			
WPCA	Reservoir Ave Pump Station	Pump Station Replacement					1,940,000
WPCA	Park Ave Pump Station	Pump Station Design	263,000				
WPCA	Park Ave Pump Station	Pump Station Replacement				2,000,000	
WPCA	Various Roads	Town Wide Leak Repairs		225,000	250,000	275,000	300,000
	Whitney Ave Pump Station	Pump Station Upgrades Design				241,000	
	Contract V	Sanitary Sewer Design			xxxxxx		
	Contract V	Sanitary Sewer Construction				xxxxxx	
		WPCA Total	568,000	765,000	3,071,500	2,856,000	2,605,000

EXHIBIT C

Lisa Lobuono

UI Partnership Items

From: Allen White
Sent: Tuesday, October 13, 2015 9:52 AM
To: Lisa Lobuono
Subject: FW: 2016 Budgeting

From: Luca Petracca [mailto:LPetracca@ECESDDC.COM]
Sent: Friday, October 09, 2015 3:13 PM
To: Allen White
Subject: FW: 2016 Budgeting

1. Main Library. Condensing Unit 50 ton. Replace coil and condensing unit. \$ 60,000.00 in partnership with UI. Incentives 15% \$9,000.00 FY2016 ✓
2. EMS. RTU replacement 2-15 ton RTU units \$54,000.00 in partnership with UI. Incentives 15% \$ 8,100.00 FY 17 ✓
3. PD. RTU replacement 1-4. 75 ton total \$180,000. Controls & 18 VAV boxes \$109,000.00 total \$289,000.00 In partnership with UI. Incentives 30% \$67,200.00 FY2018 ✓
4. Senior Center 2nd floor lighting LED \$ 67,000. HVAC replacement 2-20 ton AHU's \$88,000.00 Boiler controls and radiation controls \$42,000.00 In partnership with UI. Incentives 30% Incentives FY2016 ✓
5. Trumbull Town Hall Basement unit. Electric heat to gas. \$46,000.00 Add fresh air ducts and exhaust fan. In partnership with UI. Incentives 20% \$9,200.00 FY2017 ✓
6. Hellen Plum 2 AHU replacement 10 ton each. \$42,000.00 In partnership with UI. Incentives at 15%. \$6,300.00 ✓
FY 2016

Thank You



Luca Petracca EE | President

Earth Core Energy Services
73 Waterbury Road Unit 2
Prospect, CT | 06712
Office: 475.235.2837
Cell: 203.819.2473

Fax: 475.235.2840

lpetracca@ecesddc.com

www.ecesddc.com

Saving the Planet one building at a time

Allen White

From: Paul Lisi <PLisi@Antinozzi.com>
Sent: Friday, September 11, 2015 3:19 PM
To: Allen White
Subject: trumbull roof projects

Allen,
The following are estimates on the roof projects including A/E fees:

EMS	\$150,000	
Health Dept.	\$130,000	
Library	\$480,000	— old portion, put in \$190,000 Estimate

Thank you

Paul A. Lisi, AIA
Principal, Architecture Studio
ANTINOZZI ASSOCIATES
ARCHITECTURE & INTERIORS
271 Fairfield Avenue
Bridgeport, Connecticut 06604
TEL (203) 377-1300
FAX (203) 378-3002
www.antinozzi.com

Lisa Lobuono

From: John Marsilio
Sent: Friday, December 18, 2015 10:07 AM
To: Lisa Lobuono
Subject: FW: budgets for Annex building

fyi

From: Paul Lisi [<mailto:PLisi@Antinozzi.com>]
Sent: Friday, December 11, 2015 12:03 PM
To: John Marsilio <jmarsilio@trumbull-ct.gov>
Subject: budgets for Annex building

John,

Per your request, the following are budget numbers for Annex Building:

Renovation work for Probate: \$220 x 2,300SF = \$506,000

6,000 to 8,000 SF addition: \$350/SF = \$2.1M to \$2.8M

These figures are project budgets and include design fees.

Thank you

Paul A. Lisi, AIA
Principal, Architecture Studio
ANTINOZZI ASSOCIATES
ARCHITECTURE & INTERIORS
271 Fairfield Avenue
Bridgeport, Connecticut 06604
TEL (203) 377-1300
FAX (203) 378-3002
www.antinozzi.com

**TOWN OF TOWN TRUMBULL
BID RESULTS**

Results for Bid 6136 Town of Trumbull REQUEST FOR PROPOSAL

RFP# 6136 Trumbull Community Television/ IT - Town Hall Council Chambers

DUE: JULY 20, 2015 at 3:00 PM

COMPANY	Base Bid Proposal includes #1 &2	2 DIFFERENT DISPLAY PRICES TO BE ADDED TO BASE BID	ALTERNATE 1 OPTION IS THAT THE NEW SYSTEM IS ABLE TO BE SETUP AND TIMED RECORDING WITHOUT THE USE OF AN OPERATOR	TOTAL BASE BID PLUS DIPLAYS
DNR LABORATORIES	\$30,794.00	70 INCH DSPLAYS \$12,574.00	INCLUDED IN BASE BID	\$43,368.00
DNR LABORATORIES	\$30,794.00	42 INCH DSPLAYS TOTAL \$6,954.00	INCLUDED IN BASE BID	\$37,748.00

**TOWN OF TOWN TRUMBULL
BID RESULTS**

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Kevin J Bova Purchasing Agent

**TOWN OF TRUMBULL, CONNECTICUT
REQUEST FOR PROPOSAL (RFP)**

Trumbull Community Television/ IT - Town Hall Council Chambers

BID NUMBER 6136

DUE: JULY 20, 2015 3:00PM

GENERAL INSTRUCTIONS TO BIDDERS

The Town of Trumbull, Connecticut (hereinafter referred to as Town), through the Office of the Purchasing Agent, will accept sealed bids from qualified suppliers (herein after referred to as vendor, firm or bidder) as detailed herein for **THE PROJECT IS TO REPLACE THE CURRENT VIDEO RECORDING SYSTEM IN THE TOWN HALL COUNCIL CHAMBERS FOR A SYSTEM UPGRADE** and in accordance with the enclosed Terms and conditions, specifications, and requirements.

The Town Hall Council Chambers is located in the Town Hall 2nd Floor 5866 Main Street Trumbull CT, 06611.

An Optional on Site PRE BID meeting will be held for any and all prospective bidders to this request on Thursday, July 9, 2015 at 9:30 located in the Town Hall 2nd Floor 5866 Main Street Trumbull CT, 06611

1. PREPARATION OF PROPOSALS

Bids shall be submitted by using the BID PROPOSAL FORM that accompanies this request. Submit one (1) ORIGINAL and one (1) EXACT COPY. Bidders should submit bids in a clear, concise and legible manner to permit proper evaluation of responsive bids.

2. BID SUBMISSION

Bids are to be submitted in a sealed envelope clearly marked and addressed as follows:

Bid 6136 Due JULY 20, 2015 @ 3PM

Kevin Bova
Purchasing Agent
Town of Trumbull
5866 Main Street
Trumbull, CT 06611

Please be advised that the person signing the formal proposal must be authorized by your organization to contractually bind your firm with regard to prices and related contractual obligations for the delivery period requested.

3. BID TIME

- a) Bids shall be received at the office of the Purchasing Agent, Town Hall, prior to the advertised hour of opening, at which time all proposals will be publicly opened and read aloud.
- b) A bidder may withdraw a proposal at any time prior to the above scheduled date and time. **Any bid received after the above scheduled date and time shall not be considered or opened.**
- c) All bid documents contained herein must be completed in their entirety; failure to do so may disqualify a bid submittal.

4. TOWN OPTIONS

- a) The Town of Trumbull reserves the right to reject any and all bids and does not bind itself to accept the lowest bid or any proposal. The Town reserves the right to ask for new bids in whole or in part, or to reject any or all bids, or any part thereof, and to waive any requirements, irregularities, technical defects or service therein when it is deemed to be in the best interest of the Town.
- b) If a bid proposal does not meet or better the required specifications, requirements, and scope of work requested on all points that must be outlined in a letter attached to the bid proposal otherwise it will be presumed that the bid as proposed is in accordance with the required specifications.

- c) If your product does not meet or better the required specifications on all points that must be outlined in a letter otherwise it will be presumed that a proposal is in accordance with the required specifications.
- d) In addition to consideration of a favorable bid, the Purchasing Department may give consideration to the most favorable delivery date and past experience.

5. **TAXES**

All purchases made by the Town, and associated with the award of this requirement shall be tax exempt. Any taxes must not be included in bid prices. A Town Tax Exemption Certificate shall be furnished upon request.

6. **OPTIONAL PRE BID MEETING AND INQUIRIES**

A Optional on Site PRE BID meeting will be held for any and all prospective bidders to this request on Thursday, July 9, 2015 at 9:30 located in the Town Hall 2nd Floor 5866 Main Street Trumbull CT, 06611

All inquiries regarding this request shall be answered up to the close of business on July 14, 2015, after which time no additional questions will be accepted. To ensure consistent interpretation of certain items, answers to questions the Town deems to be in the interest of all bidders will be made available in writing or by Fax as appropriate to all bidders. Inquiries of a technical nature may be directed to our Trumbull Community Television Byron Campbell at byron.campbell@firelightmedia.net or Phone 203-209-8217 all other questions shall be directed to Kevin Bova 203.452.5042 kbova@trumbull-ct.gov

It is the sole responsibility of a bidder to verify any addendums that may have been issued relating to this request prior to submission of a proposal. Any notice of addendum shall be published on the Town website. Failure to submit a response that does not address any changes or addendums may result in a disqualification of a proposal submission.

Additionally, after proposals are received, the Town reserves the right to communicate with any or all of the bidders to clarify the provisions of Proposals. The Town further reserves the right to request additional information from any bidder at any time after proposals are opened.

7. **AWARD AND AUTHORITY**

Award will be on Base bid.

The Town Purchasing Agent will issue notification of award in writing or with a formal Purchase Order.

8. **PRICING**

All prices quoted are to be firm for a period of one (1) year following bid opening. Special Consideration will be given to responses with extended firm price dates. The Town is always interested in any and all cost reduction opportunities.

9. **ASSIGNMENT OF RIGHTS, TITLES, AND INTERESTS**

Any assignment or subcontracting by a bidder, vendor, or contractor for work to be performed, or goods and/or services to be provided, in whole or in part, and any other interest in conjunction with a Town procurement shall not be permitted without the express written consent of the Town of Trumbull.

10. **HOLD HARMLESS CLAUSE**

The Bidder further agrees to indemnify, hold harmless and defend the Town from and against any and all liability for loss, damage or expense which the Town may suffer or for which the Town may be held liable by reason of injury, including death, to any person or damage to any property arising out of or in any manner connected with the operations to be performed under this Contract, whether or not due in whole or in part of any act, omission or negligence of the Owner or any of his representatives or employees.

11. **WORK REGULATIONS AND STANDARDS**

All work activities performed in association with this request must be performed and completed for the Town in accordance with current Federal State and Local regulations. All services performed shall also conform to the latest OSHA standards and/or regulations.

12. **CONFLICT OF INTEREST**

No purchase shall be made from nor shall services (other than services as an officer, agent, or employee of the Town) be secured from any officer or employee of the Town, or from any partnership or corporation in which such officer or employee is a partner or officer, or holds a substantial interest, unless such relationship and the fact that such purchase is contemplated shall be made known in writing to the agency making such purchase, and notice thereof posted, for at least five (5) days before such purchase be made, in the office of the agency making such purchase and in a public place in the Trumbull Town Hall.

13. **ADENDUMS**

It is the responsibility of the bidder to verify prior to final submittal of a bid or bid if any addenda to this request have been issued. Any addenda to this request shall be posted on the Town of Trumbull website www.trumbull-ct.gov under the Purchasing Department's section. Bidders may also call the Purchasing Department directly 203.452.5031 for inquiries regarding addenda.

14. **REFERENCES**

All responders to this request shall submit with their proposal (See Attached Form) at least five (5) references for products supplied similar to those required herein. (List primary contact names, addresses and phone numbers, etc.). It is the intention of the Town to contact all references listed.

**TOWN OF TRUMBULL, CONNECTICUT
REQUEST FOR PROPOSAL (RFP)**

Trumbull Community Television/ IT - Town Hall Council Chambers

BID NUMBER 6136

DUE: JULY 20, 2015 3:00PM

REQUIREMENTS AND SPECIFICATIONS - TERMS & CONDITIONS,

Council Chambers Town Hall - Video Recording and Distribution with Sound System Upgrade

Trumbull Community Television/ IT - Town Hall Council Chambers

The project is to replace the current Video Recording system in the chambers. The system will be forward thinking. The system requirement is there be at least 3 PTZ HD cameras. - 1 video switcher - monitors - Computer - Audio bridge or DA - Installation and Training. System will automatically record, and encode the file to be sent directly to the Trumbull TCT VOD system.

1. Install 3 new Sony PTZ HD Cameras
2. Install 1 tricaster in rack with monitors – wire to network for live streaming and archiving direct to Channel 17 server
3. Install wide shot camera in back of room for static meeting
4. Install 1 VGA/HDMI to SDI Laptop/Computer scaler to capture power point
5. Install 1 Service Computer
6. Install 1 Audio Distribution Amp to manage all audio
7. Install 1 touch screen for simple control of system
8. Provide half day training for user

The other need is for an image magnification for plans, computer screens or other drawings and illustrations for the public to be able to see the images without needing to have the screen down and then not be able to use the seating for comity members. Solution is for there to be mounted monitors on the walls and to be used within the system that is to be recorded via the TCT program.

1. Mount both displays
2. Install power for both displays
3. Pull cat6 to each display
4. Install HDMI RX at each display
5. Install input plate on chamber floor for HDMI/VGA 6. Wire plate to displays
7. Test and setup

Another option is that the new system is able to be setup and timed recording without the use of an operator. Not the optimal solution but one that should be looked into.

**TOWN OF TRUMBULL, CONNECTICUT
REQUEST FOR PROPOSAL (RFP)**

Trumbull Community Television/ IT - Town Hall Council Chambers

BID NUMBER 6136

DUE: JULY 20, 2015 3:00PM

PROPOSAL

Please include installation of New equipment and removal of old

Base BID

- 1) The project is to replace the current Video Recording system in the chambers. The system will be forward thinking. The system requirement is there be at least 3 PTZ HD cameras. - 1 video switcher - monitors - Computer - Audio bridge or DA - Installation and Training. System will automatically record, and encode the file to be sent directly to the Trumbull TCT VOD system.

Item #	Qty	Item Description	Proposed Bid Price
PTZ HD Cameras	3	Install 3 new Sony PTZ HD Cameras	\$
1 tricaster in rack with monitors	1	wire to network for live streaming and archiving direct to Channel 17 server	\$
Wide shot Camera	1	Install wide shot camera in back of room for static meeting	\$
VGA/HDMI	1	Install 1 VGA/HDMI to SDI Laptop/Computer scaler to capture power point	\$
Service Computer	1	Install 1 Service Computer	\$
	1	Install 1 touch screen for simple control of system	\$
		Provide half day training for user	\$
		Total price =	\$

- 2) The other need is for an image magnification for plans, computer screens or other drawings and illustrations for the public to be able to see the images without needing to have the screen down and then not be able to use the seating for comity members. Solution is for there to be mounted monitors on the walls and to be used within the system that is to be recorded via the TCT program.

Mount both displays

2. Install power for both displays

3. Pull cat6 to each display

4. Install HDMI RX at each display

5. Install input plate on chamber floor for HDMI/VGA 6. Wire plate to displays

7. Test and setup

\$ _____

PROPOSAL (Continued)

Total Price Base Bid

\$ _____

\$ _____
(Written in Words)

Alternate 1 (To be submitted with proposal – attach additional pages as necessary)

Another option is that the new system is able to be setup and timed recording without the use of an operator. Not the optimal solution but one that should be looked into.

\$ _____

The undersigned hereby submits proposal(s) for the request noted above and certifies that this proposal meets all the specifications and conditions requested herein. Any substitutions to the specifications requested are clearly and completely noted. Any alternate proposals are presented in a similar format to those requested and are attached herein. It is understood that the Town reserves the right to reject any or all proposals.

All detailed specifications and literature as required attached. Delivery is (guaranteed) - _____ days after receipt of order (ARO)

Pricing is Firm Fixed Pricing (FFP) and shall remain in effect for _____ days.

Company Name

By (Signature)

Address

Print Name

Company Name

Title

Date

Telephone/Fax

email

Website

**TOWN OF TRUMBULL, CONNECTICUT
REQUEST FOR PROPOSAL (RFP)**

Trumbull Community Television/ IT - Town Hall Council Chambers

BID NUMBER 6136

DUE: JULY 14, 2015 3:00PM

REFERENCES

(To be submitted with proposal – attach additional pages as necessary)

List references for similar services provided for at least five (5) clients in the past five (5) years (attach any other client references if desired). **PLEASE NOTE IT IS THE TOWN'S INTENT TO COMMUNICATE WITH THE REFERENCES LISTED HEREIN.**

CLIENT 1:

Organization Name: _____
Contact Name: _____ Phone: _____
Service Dates: _____
Project(s): _____

CLIENT 2:

Organization Name: _____
Contact Name: _____ Phone: _____
Service Dates: _____
Project(s): _____

CLIENT 3:

Organization Name: _____
Contact Name: _____ Phone: _____
Service Dates: _____
Project(s): _____

CLIENT 4:

Organization Name: _____
Contact Name: _____ Phone: _____
Service Dates: _____
Project(s): _____

CLIENT 5:

Organization Name: _____
Contact Name: _____ Phone: _____
Service Dates: _____
Project(s): _____



Telserv L.L.C
98 South Turnpike Rd.
Wallingford, CT 06492

Schedule 1

Town of Trumbull
Avaya IP Office
May 9, 2012

QTY	Part #	Description	Unit	Total
		IP Office		
		Town Hall / Main		
1	700476005	IP OFFICE 500 VERSION 2 CONTROL UNIT	\$ 495.43	\$ 495.43
1	267786	IP OFFICE R8+ ESSENTIAL EDITION+ LIC:DS	\$ 377.29	\$ 377.29
1	700500699	IP OFFICE IP500 EXPANSION MODULE DS16A DIGITAL STATION RJ21	\$1,746.20	\$ 1,746.20
2	700500698	IP OFFICE IP500 EXPANSION MODULE DS30A DIGITAL STATION RJ21	\$2,873.50	\$ 5,746.99
1	700502693	IP OFFICE R8+ TTS PRO DVD SET	\$ 14.48	\$ 14.48
1	700502043	IP OFFICE R8.0 APPLICATION SERVER DVD	\$ 14.48	\$ 14.48
1	700502042	IP OFFICE R8.0 USER/ADMIN SET DVD	\$ 14.48	\$ 14.48
9	205650	IP OFFICE LICENSE IP500 VOICE NETWORKING ADD 4 LIC:CU	\$ 529.73	\$ 4,767.61
1	269480	IP OFFICE LICENSE PREFERRED R8+ (VOICE MAIL PRO) RFA LIC:DS	\$1,444.37	\$ 1,444.37
1	700479710	IP OFFICE IP500 V2 SYSTEM SD CARD MU-LAW	\$ 38.12	\$ 38.12
1	215182	IP OFFICE LICENSE IP500 UNI PRI ADD 32 T1 CHANNELS LIC:CU	\$2,096.04	\$ 2,096.04
1	174462	IP OFFICE LICENSE VOICEMAIL PRO RFA 16 LIC:CU	\$7,618.18	\$ 7,618.18
1	174460	IP OFFICE LICENSE VOICEMAIL PRO RFA 4 LIC:CU	\$2,191.33	\$ 2,191.33
6	700213440	IP OFFICE CABLEISDN RJ45/RJ45 3M RED	\$ 3.65	\$ 21.92
5	700289770	IP OFFICE - POWER LEAD (EARTHED) US	\$ 11.43	\$ 57.17
1	700500758	IP OFFICE IP500 EXTENSION CARD TCM-8 DIGITAL STATION 8	\$ 419.20	\$ 419.20
2	700476013	IP OFFICE 500 VERSION 2 COMBINATION CARD ATM	\$ 457.32	\$ 914.64
1	700417462	IP OFFICE 500 TRUNK CARD PRIMARY RATE UNIVERSAL DUAL	\$1,211.90	\$ 1,211.90
4	700429202	IP OFFICE IP500 RACK MOUNTING KIT	\$ 45.73	\$ 182.93
1	269810	DL120G7 SERVER UC IP OFFICE R8+	\$2,667.70	\$ 2,667.70
1		Misc. Materials	\$ 74.64	\$ 74.64
2	ATDB15F-8	T-1 connector; 8 cond. RJ45 jack to female 15-pin DB (Allen Tel Product)	\$ 4.67	\$ 9.33

1		19" racking	\$ 373.19	\$ 373.19
2	SE-2-7032-48	48P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 250.78	\$ 501.57
1	SE-2-7030-24	24P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 111.96	\$ 111.96
110	:5E114BU5FB	5 foot patch cord blue	\$ 3.43	\$ 377.83
3	MA-HCM-1D	1U Patch cord manager	\$ 35.45	\$ 106.35
4	25CX25	PBX 25 Pair Cables - 25'	\$ 29.33	\$ 117.33
		Town Hall Annex		
1	700476005	IPO IP500 V2 CNTRL UNIT	\$ 495.43	\$ 495.43
1	267786	IPO R8+ ESSNTL EDITION+ LIC	\$ 377.29	\$ 377.29
1	700502043	IPO R8.0 APPL SRVR DVD	\$ 14.48	\$ 14.48
1	700502042	IPO R8.0 USER/ADMIN SET DVD	\$ 14.48	\$ 14.48
1	205650	IPO LIC IP500 VCE NTWKG ADD 4 LIC:CU	\$ 529.73	\$ 529.73
1	700479710	IPO IP500 V2 SYS SD CARD MUL	\$ 38.12	\$ 38.12
4	700213440	IPO/B5800 ISDN RJ45/RJ45 3M RED	\$ 3.65	\$ 14.61
1	700289770	IPO/B5800 PWR LEAD (EARTHED) US	\$ 11.43	\$ 11.43
1	700500758	IPO IP500 EXTN CARD TCM-8 DGTL STA 8	\$ 419.20	\$ 419.20
2	700476013	IPO/B5800 IP500 V2 COMB CARD ATM	\$ 457.32	\$ 914.64
1	700429202	IPO/B5800 IP500 RACK MNTG KIT	\$ 45.73	\$ 45.73
1		Misc. Materials	\$ 37.32	\$ 37.32
1		19" racking	\$ 373.19	\$ 373.19
1	SE-2-7030-24	24P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 111.96	\$ 111.96
15	:5E114BU5FB	5 foot patch cord blue	\$ 3.43	\$ 51.52
1	MA-HCM-1D	1U Patch cord manager	\$ 35.45	\$ 35.45
1	25CX25	PBX 25 Pair Cables - 25'	\$ 29.33	\$ 29.33
		Library 33 Quality St.		
1	700476005	IPO IP500 V2 CNTRL UNIT	\$ 495.43	\$ 495.43
1	267786	IPO R8+ ESSNTL EDITION+ LIC	\$ 377.29	\$ 377.29
1	700500699	IPO IP500 EXP MOD DS16A DGTL ST RJ21	\$ 1,746.20	\$ 1,746.20
1	700502043	IPO R8.0 APPL SRVR DVD	\$ 14.48	\$ 14.48
1	700502042	IPO R8.0 USER/ADMIN SET DVD	\$ 14.48	\$ 14.48
1	205650	IPO LIC IP500 VCE NTWKG ADD 4 LIC:CU	\$ 529.73	\$ 529.73
1	700479710	IPO IP500 V2 SYS SD CARD MUL	\$ 38.12	\$ 38.12
2	215181	IPO LIC IP500 T1 ADD 8CH	\$ 556.40	\$ 1,112.81
3	700213440	IPO/B5800 ISDN RJ45/RJ45 3M RED	\$ 3.65	\$ 10.96
2	700289770	IPO/B5800 PWR LEAD (EARTHED) US	\$ 11.43	\$ 22.87
2	700500758	IPO IP500 EXTN CARD TCM-8 DGTL STA 8	\$ 419.20	\$ 838.41
2	700476013	IPO/B5800 IP500 V2 COMB CARD ATM	\$ 457.32	\$ 914.64
1	700417439	IPO/B5800 IP500 TRNK PRI UNVRSL SNGL	\$ 724.09	\$ 724.09
2	700429202	IPO/B5800 IP500 RACK MNTG KIT	\$ 45.73	\$ 91.47
1		Misc. Materials	\$ 37.32	\$ 37.32
1		19" racking	\$ 373.19	\$ 373.19
1	SE-2-7032-48	48P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 250.78	\$ 250.78
40	:5E114BU5FB	5 foot patch cord blue	\$ 3.43	\$ 137.39
1	MA-HCM-1D	1U Patch cord manager	\$ 35.45	\$ 35.45
2	25CX25	PBX 25 Pair Cables - 25'	\$ 29.33	\$ 58.67
		T-1 connector; 8 cond. RJ45 jack to female 15-pin		
1	ATDB15F-8	DB (Allen Tel Product)	\$ 4.67	\$ 4.67
		Fairchild Library		
1	700476005	IPO IP500 V2 CNTRL UNIT	\$ 495.43	\$ 495.43
1	267786	IPO R8+ ESSNTL EDITION+ LIC	\$ 377.29	\$ 377.29
1	700502043	IPO R8.0 APPL SRVR DVD	\$ 14.48	\$ 14.48
1	700502042	IPO R8.0 USER/ADMIN SET DVD	\$ 14.48	\$ 14.48

1	205650	IPO LIC IP500 VCE NTWKG ADD 4 LIC:CU	\$ 529.73	\$ 529.73
1	700479710	IPO IP500 V2 SYS SD CARD MUL	\$ 38.12	\$ 38.12
2	700213440	IPO/B5800 ISDN RJ45/RJ45 3M RED	\$ 3.65	\$ 7.31
1	700289770	IPO/B5800 PWR LEAD (EARTHED) US	\$ 11.43	\$ 11.43
1	700500758	IPO IP500 EXTN CARD TCM-8 DGTL STA 8	\$ 419.20	\$ 419.20
1	700476013	IPO/B5800 IP500 V2 COMB CARD ATM	\$ 457.32	\$ 457.32
1	700429202	IPO/B5800 IP500 RACK MNTG KIT	\$ 45.73	\$ 45.73
1		Misc. Materials	\$ 37.32	\$ 37.32
1		19" racking	\$ 373.19	\$ 373.19
1	SE-2-7030-24	24P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 111.96	\$ 111.96
15	:5E114BU5FB	5 foot patch cord blue	\$ 3.43	\$ 51.52
1	MA-HCM-1D	1U Patch cord manager	\$ 35.45	\$ 35.45
1	25CX25	PBX 25 Pair Cables - 25'	\$ 29.33	\$ 29.33
		Senior Center / Social Services		
1	700476005	IPO IP500 V2 CNTRL UNIT	\$ 495.43	\$ 495.43
1	267786	IPO R8+ ESSNTL EDITION+ LIC	\$ 377.29	\$ 377.29
1	700502043	IPO R8.0 APPL SRVR DVD	\$ 14.48	\$ 14.48
1	700502042	IPO R8.0 USER/ADMIN SET DVD	\$ 14.48	\$ 14.48
1	205650	IPO LIC IP500 VCE NTWKG ADD 4 LIC:CU	\$ 529.73	\$ 529.73
1	700479710	IPO IP500 V2 SYS SD CARD MUL	\$ 38.12	\$ 38.12
2	215181	IPO LIC IP500 T1 ADD 8CH	\$ 556.40	\$ 1,112.81
3	700213440	IPO/B5800 ISDN RJ45/RJ45 3M RED	\$ 3.65	\$ 10.96
1	700289770	IPO/B5800 PWR LEAD (EARTHED) US	\$ 11.43	\$ 11.43
2	700500758	IPO IP500 EXTN CARD TCM-8 DGTL STA 8	\$ 419.20	\$ 838.41
1	700476013	IPO/B5800 IP500 V2 COMB CARD ATM	\$ 457.32	\$ 457.32
1	700417439	IPO/B5800 IP500 TRNK PRI UNVRSL SNGL	\$ 724.09	\$ 724.09
1	700429202	IPO/B5800 IP500 RACK MNTG KIT	\$ 45.73	\$ 45.73
1		Misc. Materials	\$ 37.32	\$ 37.32
1		19" racking	\$ 373.19	\$ 373.19
1	SE-2-7030-24	24P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 111.96	\$ 111.96
20	:5E114BU5FB	5 foot patch cord blue	\$ 3.43	\$ 68.70
1	MA-HCM-1D	1U Patch cord manager	\$ 35.45	\$ 35.45
1	25CX25	PBX 25 Pair Cables - 25'	\$ 29.33	\$ 29.33
		T-1 connector; 8 cond. RJ45 jack to female 15-pin		
1	ATDB15F-8	DB (Allen Tel Product)	\$ 4.67	\$ 4.67
		VO-AG		
1	700476005	IPO IP500 V2 CNTRL UNIT	\$ 495.43	\$ 495.43
1	267786	IPO R8+ ESSNTL EDITION+ LIC	\$ 377.29	\$ 377.29
1	700500699	IPO IP500 EXP MOD DS16A DGTL ST RJ21	\$ 1,746.20	\$ 1,746.20
1	700502043	IPO R8.0 APPL SRVR DVD	\$ 14.48	\$ 14.48
1	700502042	IPO R8.0 USER/ADMIN SET DVD	\$ 14.48	\$ 14.48
1	205650	IPO LIC IP500 VCE NTWKG ADD 4 LIC:CU	\$ 529.73	\$ 529.73
1	700479710	IPO IP500 V2 SYS SD CARD MUL	\$ 38.12	\$ 38.12
2	215181	IPO LIC IP500 T1 ADD 8CH	\$ 556.40	\$ 1,112.81
3	700213440	IPO/B5800 ISDN RJ45/RJ45 3M RED	\$ 3.65	\$ 10.96
2	700289770	IPO/B5800 PWR LEAD (EARTHED) US	\$ 11.43	\$ 22.87
1	700500758	IPO IP500 EXTN CARD TCM-8 DGTL STA 8	\$ 419.20	\$ 419.20
2	700476013	IPO/B5800 IP500 V2 COMB CARD ATM	\$ 457.32	\$ 914.64
1	700417439	IPO/B5800 IP500 TRNK PRI UNVRSL SNGL	\$ 724.09	\$ 724.09
2	700429202	IPO/B5800 IP500 RACK MNTG KIT	\$ 45.73	\$ 91.47
1		Misc. Materials	\$ 37.32	\$ 37.32
1		19" racking	\$ 373.19	\$ 373.19

1	SE-2-7032-48	48P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 250.78	\$ 250.78
32	C5E114BU5FB	5 foot patch cord blue	\$ 3.43	\$ 109.91
1	MA-HCM-1D	1U Patch cord manager	\$ 35.45	\$ 35.45
2	25CX25	PBX 25 Pair Cables - 25'	\$ 29.33	\$ 58.67
		T-1 connector; 8 cond. RJ45 jack to female 15-pin		
1	ATDB15F-8	DB (Allen Tel Product)	\$ 4.67	\$ 4.67
		Highway Building Department		
1	700476005	IPO IP500 V2 CNTRL UNIT	\$ 495.43	\$ 495.43
1	267786	IPO R8+ ESSNTL EDITION+ LIC	\$ 377.29	\$ 377.29
1	700502043	IPO R8.0 APPL SRVR DVD	\$ 14.48	\$ 14.48
1	700502042	IPO R8.0 USER/ADMIN SET DVD	\$ 14.48	\$ 14.48
1	205650	IPO LIC IP500 VCE NTWKG ADD 4 LIC:CU	\$ 529.73	\$ 529.73
1	700479710	IPO IP500 V2 SYS SD CARD MUL	\$ 38.12	\$ 38.12
2	215181	IPO LIC IP500 T1 ADD 8CH	\$ 556.40	\$ 1,112.81
1	700213440	IPO/B5800 ISDN RJ45/RJ45 3M RED	\$ 3.65	\$ 3.65
1	700289770	IPO/B5800 PWR LEAD (EARTHED) US	\$ 11.43	\$ 11.43
3	700500758	IPO IP500 EXTN CARD TCM-8 DGTL STA 8	\$ 419.20	\$ 1,257.61
1	700476013	IPO/B5800 IP500 V2 COMB CARD ATM	\$ 457.32	\$ 457.32
1	700417439	IPO/B5800 IP500 TRNK PRI UNVRSL SNGL	\$ 724.09	\$ 724.09
1	700429202	IPO/B5800 IP500 RACK MNTG KIT	\$ 45.73	\$ 45.73
1		Misc. Materials	\$ 37.32	\$ 37.32
1		19" racking	\$ 373.19	\$ 373.19
1	SE-2-7032-48	48P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 250.78	\$ 250.78
32	C5E114BU5FB	5 foot patch cord blue	\$ 3.43	\$ 109.91
1	MA-HCM-1D	1U Patch cord manager	\$ 35.45	\$ 35.45
2	25CX25	PBX 25 Pair Cables - 25'	\$ 29.33	\$ 58.67
		T-1 connector; 8 cond. RJ45 jack to female 15-pin		
1	ATDB15F-8	DB (Allen Tel Product)	\$ 4.67	\$ 4.67
		Golf Course		
1	700476005	IPO IP500 V2 CNTRL UNIT	\$ 495.43	\$ 495.43
1	267786	IPO R8+ ESSNTL EDITION+ LIC	\$ 377.29	\$ 377.29
1	700502043	IPO R8.0 APPL SRVR DVD	\$ 14.48	\$ 14.48
1	700502042	IPO R8.0 USER/ADMIN SET DVD	\$ 14.48	\$ 14.48
1	205650	IPO LIC IP500 VCE NTWKG ADD 4 LIC:CU	\$ 529.73	\$ 529.73
1	700479710	IPO IP500 V2 SYS SD CARD MUL	\$ 38.12	\$ 38.12
3	700213440	IPO/B5800 ISDN RJ45/RJ45 3M RED	\$ 3.65	\$ 10.96
1	700289770	IPO/B5800 PWR LEAD (EARTHED) US	\$ 11.43	\$ 11.43
1	700500758	IPO IP500 EXTN CARD TCM-8 DGTL STA 8	\$ 419.20	\$ 419.20
1	700476013	IPO/B5800 IP500 V2 COMB CARD ATM	\$ 457.32	\$ 457.32
1	700429202	IPO/B5800 IP500 RACK MNTG KIT	\$ 45.73	\$ 45.73
		Miscellaneous Materials		
1		Misc. Materials	\$ 37.32	\$ 37.32
1		19" racking	\$ 373.19	\$ 373.19
1	SE-2-7030-24	24P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 111.96	\$ 111.96
10	:5E114BU5FB	5 foot patch cord blue	\$ 3.43	\$ 34.35
1	MA-HCM-1D	1U Patch cord manager	\$ 35.45	\$ 35.45
1	25CX25	PBX 25 Pair Cables - 25'	\$ 29.33	\$ 29.33
		Trumbull EMS		
1	700476005	IPO IP500 V2 CNTRL UNIT	\$ 495.43	\$ 495.43
1	267786	IPO R8+ ESSNTL EDITION+ LIC	\$ 377.29	\$ 377.29
1	700500699	IPO IP500 EXP MOD DS16A DGTL ST RJ21	\$1,746.20	\$ 1,746.20
1	700502043	IPO R8.0 APPL SRVR DVD	\$ 14.48	\$ 14.48

1	700502042	IPO R8.0 USER/ADMIN SET DVD	\$ 14.48	\$ 14.48
1	205650	IPO LIC IP500 VCE NTWKG ADD 4 LIC:CU	\$ 529.73	\$ 529.73
1	700479710	IPO IP500 V2 SYS SD CARD MUL	\$ 38.12	\$ 38.12
3	700213440	IPO/B5800 ISDN RJ45/RJ45 3M RED	\$ 3.65	\$ 10.96
2	700289770	IPO/B5800 PWR LEAD (EARTHED) US	\$ 11.43	\$ 22.87
1	700476013	IPO/B5800 IP500 V2 COMB CARD ATM	\$ 457.32	\$ 457.32
1	700429202	IPO/B5800 IP500 RACK MNTG KIT	\$ 45.74	\$ 45.74
		Miscellaneous Materials		
1		Misc. Materials	\$ 37.32	\$ 37.32
1		19" racking	\$ 373.19	\$ 373.19
1	SE-2-7030-24	24P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 111.96	\$ 111.96
15	:5E114BU5FB	5 foot patch cord blue	\$ 3.43	\$ 51.52
1	MA-HCM-1D	1U Patch cord manager	\$ 35.45	\$ 35.45
1	25CX25	PBX 25 Pair Cables - 25'	\$ 29.33	\$ 29.33
		BOE		
1	700476005	IPO IP500 V2 CNTRL UNIT	\$ 495.43	\$ 495.43
1	267786	IPO R8+ ESSNTL EDITION+ LIC	\$ 377.29	\$ 377.29
1	700500699	IPO IP500 EXP MOD DS16A DGTL ST RJ21	\$ 1,746.20	\$ 1,746.20
2	700500698	IPO IP500 EXP MOD DS30A DGTL ST RJ21	\$ 2,873.50	\$ 5,746.99
1	700502693	IPO R8+ TTS PRO DVD SET	\$ 14.48	\$ 14.48
1	700502043	IPO R8.0 APPL SRVR DVD	\$ 14.48	\$ 14.48
1	700502042	IPO R8.0 USER/ADMIN SET DVD	\$ 14.48	\$ 14.48
5	205650	IPO LIC IP500 VCE NTWKG ADD 4 LIC:CU	\$ 529.73	\$ 2,648.67
1	269480	IPO LIC PREFRD R8+ VM PRO RFA LIC:DS	\$ 1,444.37	\$ 1,444.37
1	700479710	IPO IP500 V2 SYS SD CARD MUL	\$ 38.12	\$ 38.12
1	215182	IPO LIC IP500 T1 ADD 32CH	\$ 2,096.04	\$ 2,096.04
1	174462	IPO LIC VM PRO RFA 16 LIC:CU	\$ 7,618.18	\$ 7,618.18
1	174460	IPO LIC VM PRO RFA 4 LIC:CU	\$ 2,191.33	\$ 2,191.33
2	700213440	IPO/B5800 ISDN RJ45/RJ45 3M RED	\$ 3.65	\$ 7.31
5	700289770	IPO/B5800 PWR LEAD (EARTHED) US	\$ 11.43	\$ 57.17
1	700500758	IPO IP500 EXTN CARD TCM-8 DGTL STA 8	\$ 419.20	\$ 419.20
2	700476013	IPO/B5800 IP500 V2 COMB CARD ATM	\$ 457.32	\$ 914.64
1	700417462	IPO/B5800 IP500 TRNK PRI UNVRSL DUAL	\$ 1,211.90	\$ 1,211.90
4	700429202	IPO/B5800 IP500 RACK MNTG KIT	\$ 45.73	\$ 182.93
1	269810	R210II SRVR IPO R8+	\$ 2,667.70	\$ 2,667.70
1		Misc. Materials	\$ 74.64	\$ 74.64
		T-1 connector; 8 cond. RJ45 jack to female 15-pin		
2	ATDB15F-8	DB (Allen Tel Product)	\$ 4.67	\$ 9.33
1		19" racking	\$ 373.19	\$ 373.19
2	SE-2-7032-48	48P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 250.78	\$ 501.57
70	:5E114BU5FB	5 foot patch cord blue	\$ 3.43	\$ 240.43
2	MA-HCM-1D	1U Patch cord manager	\$ 35.45	\$ 70.90
4	25CX25	PBX 25 Pair Cables - 25'	\$ 29.33	\$ 117.33
		Police Department		
1	700476005	IP OFFICE 500 VERSION 2 CONTROL UNIT	\$ 970.29	\$ 970.29
1	267786	IP OFFICE R8+ ESSENTIAL EDITION+ LIC:DS	\$ 738.91	\$ 738.91
		IP OFFICE IP500 EXPANSION MODULE DS16A		
2	700500699	DIGITAL STATION RJ21	\$ 3,419.90	\$ 6,839.80
		IP OFFICE IP500 EXPANSION MODULE DS30A		
2	700500698	DIGITAL STATION RJ21	\$ 5,627.68	\$ 11,255.36
1	700502043	IP OFFICE R8.0 APPLICATION SERVER DVD	\$ 28.36	\$ 28.36
1	700502042	IP OFFICE R8.0 USER/ADMIN SET DVD	\$ 28.36	\$ 28.36

2	205650	IP OFFICE LICENSE IP500 VOICE NETWORKING ADD 4 LIC:CU	\$ 1,037.46	\$ 2,074.93
1	700479710	IP OFFICE IP500 V2 SYSTEM SD CARD MU-LAW IP OFFICE LICENSE IP500 UNI PRI ADD 32 T1	\$ 74.64	\$ 74.64
1	215182	CHANNELS LIC:CU	\$ 4,105.07	\$ 4,105.07
2	700213440	IP OFFICE CABLEISDN RJ45/RJ45 3M RED	\$ 7.16	\$ 14.32
5	700289770	IP OFFICE - POWER LEAD (EARTHED) US	\$ 22.39	\$ 111.96
2	700431778	IP OFFICE IP500 EXTENSION CARD PHONE 2 IP OFFICE IP500 EXTENSION CARD TCM-8	\$ 373.19	\$ 746.38
1	700500758	DIGITAL STATION 8 IP OFFICE 500 VERSION 2 COMBINATION CARD	\$ 821.01	\$ 821.01
1	700476013	ATM IP OFFICE 500 TRUNK CARD PRIMARY RATE	\$ 895.65	\$ 895.65
1	700417462	UNIVERSAL DUAL	\$ 2,373.48	\$ 2,373.48
5	700429202	IP OFFICE IP500 RACK MOUNTING KIT Miscellaneous Materials	\$ 89.57	\$ 447.83
1		Misc. Materials T-1 connector; 8 cond. RJ45 jack to female 15-pin	\$ 70.55	\$ 70.55
2	ATDB15F-8	DB (Allen Tel Product)	\$ 4.41	\$ 8.82
1		19" racking	\$ 352.74	\$ 352.74
2	SE-2-7032-48	48P RJ45 UNIV CAT5E RACK MT Cat5e	\$ 237.04	\$ 474.08
100	:5E114BU5FB	5 foot patch cord blue	\$ 3.25	\$ 227.26
2	MA-HCM-1D	1U Patch cord manager	\$ 33.51	\$ 67.01
4	25CX25	PBX 25 Pair Cables - 25'	\$ 27.73	\$ 110.90
		Labor		\$ 80,000.00
		Total:		\$218,328.24

Accepted By:

Date:

Engineering Notes:

Replace the existing Centrex, Octel voicemail and end of support Norstar systems with Avaya IP Office
The IP Office systems will be networked together across the WAN via IP trunks.
Voicemail will be supported by 2 Voicemail Pro servers. 1 located at Town Hall and 1 at BOE.
The voicemail systems can be networked together.
Assumes reuse of existing Norstar telephones.
The IP Office can support IP telephones in the future by adding software licenses.

Town Hall / Main

Telserv to install an Avaya IP Office solution equipped with Preferred Edition level software package release 8.
The system is equipped with the following:

Telephones licenses and ports.

IP Telephone licenses = 0

Telephone Ports

Digital = 96

Analog = 4

Trunks

Analog = 8

PRI's = 2

Small Community Networking

IP Trunks = 36

Voicemail

Voicemail Pro

Ports = 20

Patch-panels

24 Port Cat5e = 1

48 Port Cat5e = 2

1 19" rack

Training

Includes 8 1 hour station end user training classes in groups of 10-15

Includes 1 hour basic system administration training

Telserv will provide 8 hours for next day post cutover support coverage.

Project Management Services

Telserv will provide project management during the system implementation process.

Assumptions

Assumes customer provided UPS

Reuse existing telephone sets.

Town Hall Annex

Telserv to install an Avaya IP Office solution equipped with Essential level software package release 8.

The system is equipped with the following:

Telephones licenses and ports.

IP Telephone licenses = 0

Telephone Ports

Digital = 8

Analog = 2

Trunks

Analog = 4

PRI's = 0

Small Community Networking

IP Trunks = 4

Voicemail

Voicemail Pro Services from Town Hall centralized voicemail

Patch-panels

24 Port Cat5e = 1
1 19" rack

Training

Includes one, 1 hour station end user training classes in groups of 10-15
Includes 1 hour basic system administration training
Telserv will provide 4 hours for next day post cutover support coverage.

Project Management Services

Telserv will provide project management during the system implementation process.

Assumptions

Assumes customer provided UPS
Reuse existing telephone sets.

Library 33 Quality St.

Telserv to install an Avaya IP Office solution equipped with Essential level software package release 8.
The system is equipped with the following:

Telephones licenses and ports.
IP Telephone licenses = 0

Telephone Ports

Digital = 28
Analog = 4

Trunks

Analog = 4
PRI's = 1

Small Community Networking

IP Trunks = 4

Voicemail

Voicemail Pro Services from Town Hall centralized voicemail

Patch-panels

48 Port Cat5e = 1
1 19" rack

Training

Includes 2 1 hour station end user training classes in groups of 10-15
Includes 1 hour basic system administration training
Telserv will provide 4 hours for next day post cutover support coverage.

Project Management Services

Telserv will provide project management during the system implementation process.

Assumptions

Assumes customer provided UPS
Reuse existing telephone sets

Fairchild Library

Telserv to install an Avaya IP Office solution equipped with Essential level software package release 8.
The system is equipped with the following:

Telephones licenses and ports.

IP Telephone licenses = 0

Telephone Ports

Digital = 8

Analog = 4

Trunks

Analog = 4

PRI's = 0

Small Community Networking

IP Trunks = 4

Voicemail

Voicemail Pro Services from Town Hall centralized voicemail

Patch-panels

24 Port Cat5e = 1

1 19" rack

Training

Includes one, 1 hour station end user training classes in groups of 10-15

Includes 1 hour basic system administration training

Telserv will provide 4 hours for next day post cutover support coverage.

Project Management Services

Telserv will provide project management during the system implementation process.

Assumptions

Assumes customer provided UPS
Reuse existing telephone sets

Senior Center / Social Services

Telserv to install an Avaya IP Office solution equipped with Essential level software package release 8.
The system is equipped with the following:

Telephones licenses and ports.

IP Telephone licenses = 0

Telephone Ports

Digital = 16

Analog = 2

Trunks

Analog = 4

PRI's = 1

Small Community Networking

IP Trunks = 4

Voicemail

Voicemail Pro Services from Town Hall centralized voicemail

1 19" rack

Patch-panels

24 Port Cat5e = 1

Training

Includes one, 1 hour station end user training classes in groups of 10-15

Includes 1 hour basic system administration training

Telserv will provide 4 hours for next day post cutover support coverage.

Project Management Services

Telserv will provide project management during the system implementation process.

Assumptions

Assumes customer provided UPS

Reuse existing telephone sets

VO-AG

Telserv to install an Avaya IP Office solution equipped with Essential level software package release 8.

The system is equipped with the following:

Telephones licenses and ports.

IP Telephone licenses = 0

Telephone Ports

Digital = 30

Analog = 4

Trunks

Analog =

PRI's = 1

Small Community Networking

IP Trunks = 4

Voicemail

Voicemail Pro Services from Town Hall centralized voicemail

Patch-panels

48 Port Cat5e = 1

1 19" rack

Training

Includes 2 1 hour station end user training classes in groups of 10-15
Includes 1 hour basic system administration training
Telserv will provide 4 hours for next day post cutover support coverage.

Project Management Services

Telserv will provide project management during the system implementation process.

Assumptions

Assumes customer provided UPS

Reuse existing telephone sets

Highway Building Department

Telserv to install an Avaya IP Office solution equipped with Essential level software package release 8.
The system is equipped with the following:

Telephones licenses and ports.

IP Telephone licenses = 0

Telephone Ports

Digital = 24

Analog = 2

Trunks

Analog = 4

PRI's = 1

Small Community Networking

IP Trunks = 4

Voicemail

Voicemail Pro Services from Town Hall centralized voicemail

Patch-panels

48 Port Cat5e = 1

1 19" rack

Training

Includes 2 1 hour station end user training classes in groups of 10-15

Includes 1 hour basic system administration training

Telserv will provide 4 hours for next day post cutover support coverage.

Project Management Services

Telserv will provide project management during the system implementation process.

Assumptions

Assumes customer provided UPS

Reuse existing telephone sets

Golf Course

Telserv to install an Avaya IP Office solution equipped with Essential level software package release 8.
The system is equipped with the following:

Telephones licenses and ports.
IP Telephone licenses = 0

Telephone Ports
Digital = 8
Analog = 2

Trunks
Analog = 4
PRI's = 0

Small Community Networking
IP Trunks = 4

Voicemail
Voicemail Pro Services from Town Hall centralized voicemail

Patch-panels
24 Port Cat5e = 1
1 19" rack

Training
Includes one, 1 hour station end user training classes in groups of 10-15
Includes 1 hour basic system administration training
Telserv will provide 4 hours for next day post cutover support coverage.

Project Management Services
Telserv will provide project management during the system implementation process.

Assumptions
Assumes customer provided UPS
Reuse existing telephone sets

Trumbull EMS
Telserv to install an Avaya IP Office solution equipped with Essential level software package release 8.
The system is equipped with the following:

Telephones licenses and ports.
IP Telephone licenses = 0

Telephone Ports
Digital = 16
Analog = 2

Trunks
Analog = 4
PRI's = 0

Small Community Networking
IP Trunks = 4

Voicemail

Voicemail Pro Services from Town Hall centralized voicemail

Patch-panels

24 Port Cat5e = 1

1 19" rack

Training

Includes 2 1 hour station end user training classes in groups of 10-15

Includes 1 hour basic system administration training

Telserv will provide 4 hours for next day post cutover support coverage.

Project Management Services

Telserv will provide project management during the system implementation process.

Assumptions

Assumes customer provided UPS

Reuse existing telephone sets

BOE

Telserv to install an Avaya IP Office solution equipped with Preferred Edition level software package release 8.

The system is equipped with the following:

Telephones licenses and ports.

IP Telephone licenses = 0

Telephone Ports

Digital = 76

Analog = 4

Trunks

Analog = 8

PRI's = 2

Small Community Networking

IP Trunks = 20

Voicemail

Voicemail Pro

Ports = 20

Patch-panels

48 Port Cat5e = 2

1 19" rack

Training

Includes 8 1 hour station end user training classes in groups of 10-15

Includes 1 hour basic system administration training

Telserv will provide 8 hours for next day post cutover support coverage.

Project Management Services

Telserv will provide project management during the system implementation process.

Assumptions

Assumes customer provided UPS
Reuse existing telephone sets

Police Department

Telserv to install an Avaya IP Office solution equipped with Essential Edition level software package release 8.
The system is equipped with the following:

Telephones licenses and ports.
IP Telephone licenses = 0

Telephone Ports

Digital = 98
Analog = 10

Trunks

Analog = 4
PRI's = 2

Small Community Networking

IP Trunks = 6

Voicemail

Voicemail Pro from BOE
Ports = 20

Patch-panels

48 Port Cat5e = 2
1 19" rack

Training

Includes 8 1 hour station end user training classes in groups of 10-15
Includes 1 hour basic system administration training
Telserv will provide 8 hours for next day post cutover support coverage.

Project Management Services

Telserv will provide project management during the system implementation process.

Assumptions

Assumes customer provided UPS
Reuse existing telephone sets

CSI / Spec #	CSI Format Names	Report Item Names	Previous Report # / New Item	Complete	Quantity	Totals By Division	Suggested 5 Year Capital Implementation Plan					Comments / Notes	
							2010 - 11	2011-12	2012-13	2013-14	2014-15		
0	08322	Detention Doors & Frames	Reconstruction.	12.02	No	10						\$11,000	Clean & service call doors
	08361	Sectional Overhead Doors	Garage Doors	3.02	No	3		\$18,000					Replace aged and deteriorated doors and frames + electric operators.
0	08411	Aluminum Framed Entrances		0	New Item								
Division 8 - TOTALS												\$114,800	
DIVISION 9 - Finishes			0	0									
0	09651	Resilient Floor Tile	Floor Finishes	5.01	No	1000 SF	\$7,500						VCT upgrade needed in Basement Corridor
0	09400	Terrazzo Flooring		0	0								
0	09680	Carpet		0	5.01	No	600 SY		\$40,000				Worn / aged carpet to be replaced throughout
0	09220	Portland Cement Plaster	Wall Finishes (on Masonry)	5.02									
0	09910	Painting		0	0								
		(Included Above)	Exterior Walls	3.01									
0	09511	Acoustical Panel Ceiling	Ceilings	5.03	No	25000 SF				\$390,000			Replace all tiles and grid
0	09250	Gypsum Board Assemblies	Wall Finishes (Gyp Board)	5.02									
0	09720	Wall Coverings	Wall Finishes (Wall Covering)	5.02	No	10000 SF	\$60,000						Existing covering is sound but visually aged. Select areas of repairs required
Division 9 - TOTALS												\$497,500	
DIVISION 10 - Specialties			0	0									
0	10505	Metal Lockers	Lockers	5.04	No	100						\$50,000	Confirm lasting stability of existing lockers.
0	10265	Impact Resistant Wall Protection	Wall Finishes (corner Guard)	5.02									
0	10200	Louvers and Vents	Heating System	8.01									
Division 10 - TOTALS												\$50,000	
DIVISION 11 - Equipment			0	0									
0	11460	Unit Kitchens	Plumbing Fixtures	7.03	No	2		\$13,000					Outdated Kitchenettes to be replaced
0	11400	Food Service Equipment		0	New Item								
0	0			0	0								
Division 11 - TOTALS												\$13,000	
DIVISION 12 - Furnishings			0	0									
0	12355	Institutional Casework	Wall Finish (Cabinet Work)	5.02									
0	0			0	0								
Division 12 - TOTALS												\$0	
DIVISION 13 - Special Construction			0										
0	0	0	Swimming Pool Systems	9.03									
0	0			0	0								
Division 13 - TOTALS												\$0	

Allen White

PD - Exterior Sealing/Repointing

From: Gregory M Raucci <gmraucci@bismarkconstruction.com>
Sent: Monday, October 05, 2015 1:54 PM
To: Allen White
Subject: Trumbull Police Station
Attachments: Trumbull police station photos.pdf

Allen,

We are pleased to provide you with a quote to complete the following work at the Trumbull Police station.

- Power wash the west elevation (we discussed upper only but we have included the complete west side)
- Spray the upper west with a masonry sealer after re pointing (see attached photos)
- Provide 60 square feet of re pointing (I marked the areas on the attached that we thought required re pointing, we will walk with you to agree as to where to re point)
We will have a clearer understanding of the re pointing once power washed.

Our cost to complete this work is \$22,675.00 dollars. And we can start October 12th, this work and the application of sealer needs to be done with a minimum temperature of 40°F.

All work will need to be completed of a boom lift and upper roof with protection boards.

--



Per Allen - quote is 1/4 of building.
Plan = x4. (\$90,700)

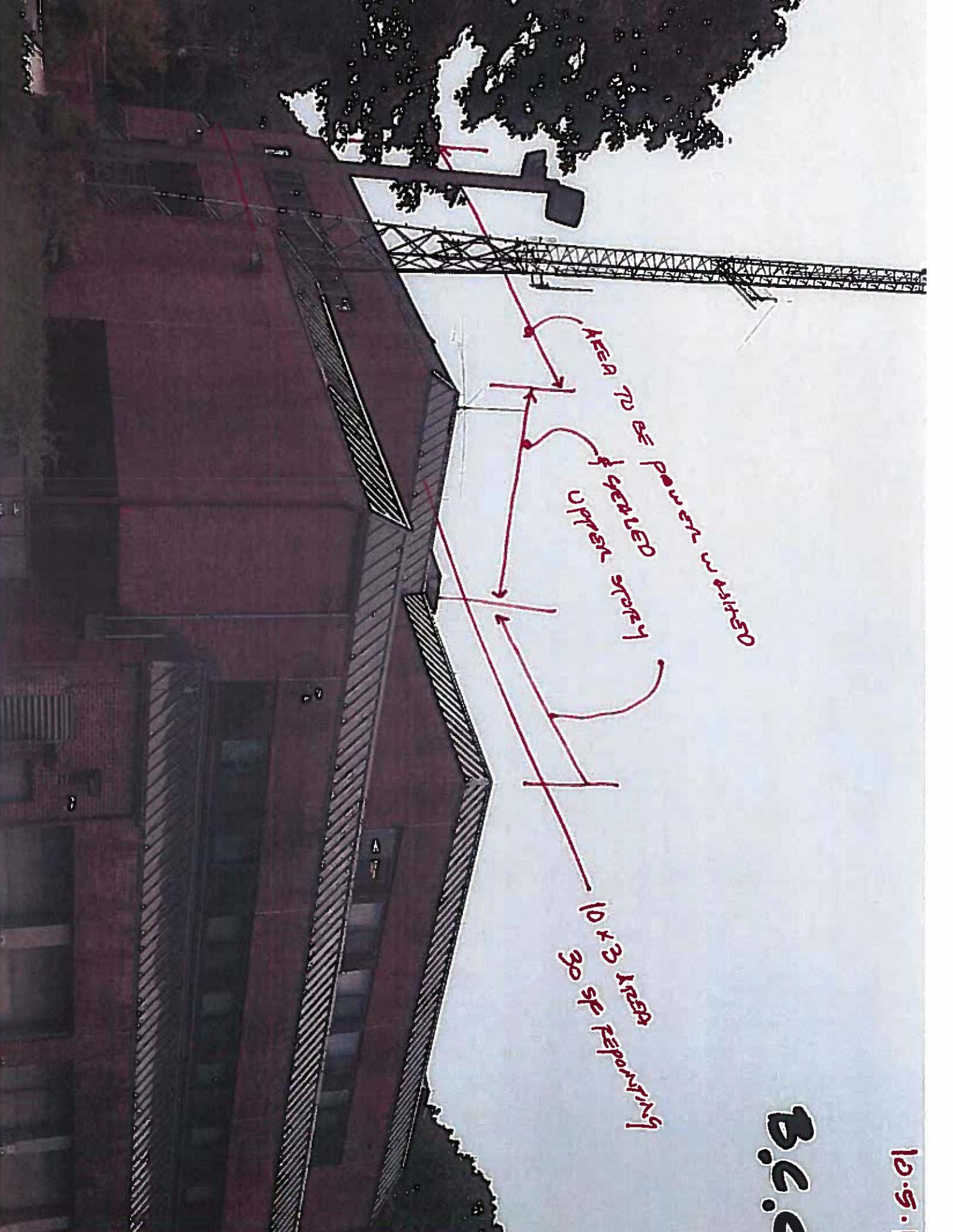
Gregory M. Raucci | President

Bismark Construction

Office: 203.876.8331

gmraucci@bismarkconstruction.com

www.bismarkconstruction.com



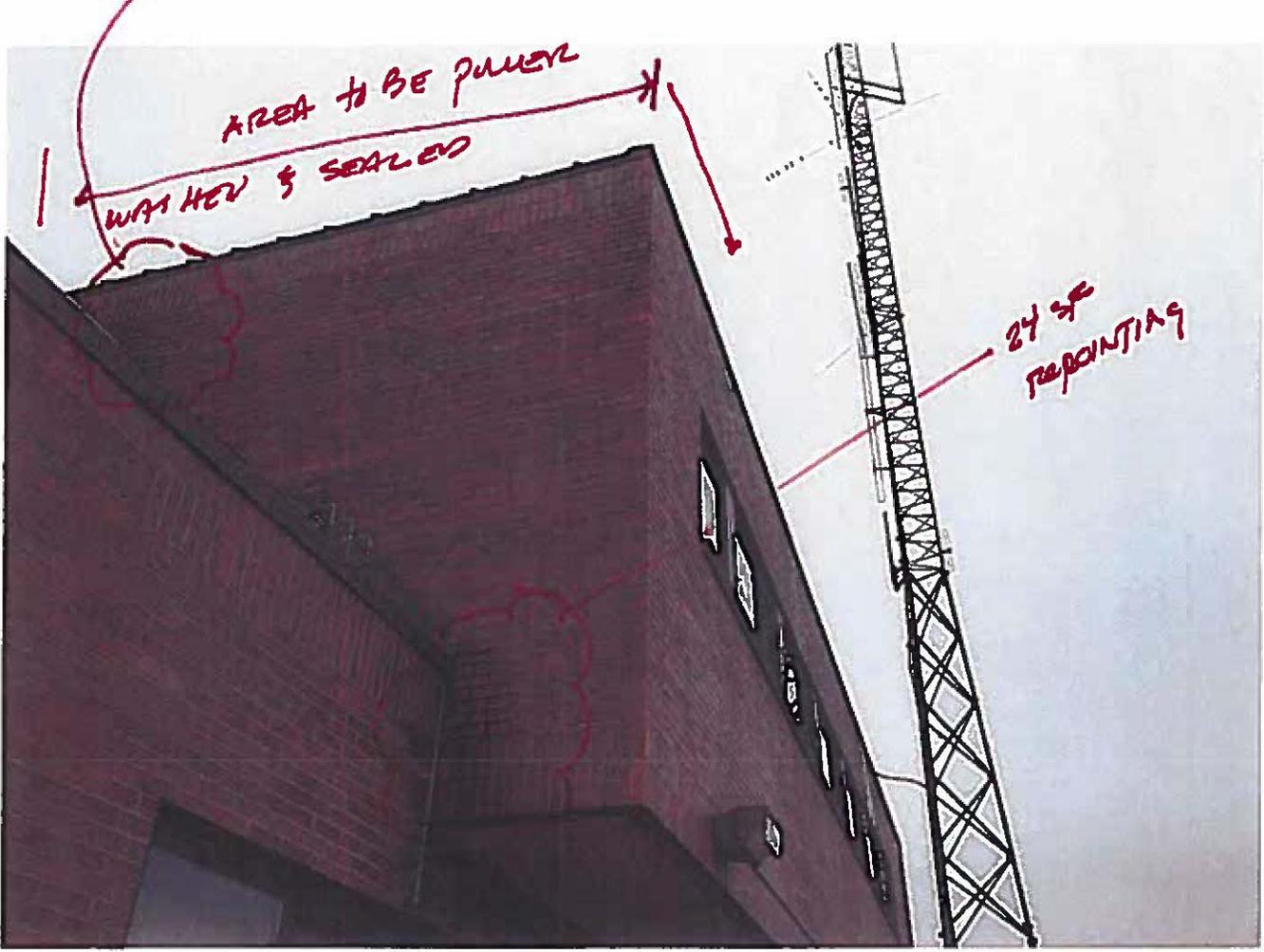
B.C.C

10.5.1

KESA TO BE POWER W/ 1150

10 x 3
30 SF TOWER

UPPER STAIR





TRUMBULL POLICE STATION:

1. EXTERIOR POWER WASH $\frac{1}{2}$ APPLY BRICK SEALER.
SECOND FLOOR AREA.
2. REPOINT APPROXIMATELY 60 SF OF EXISTING BRICK WORK
W/ AS CLOSE AS POSSIBLE MORTAR. WILL NOT BE
EXACT.



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

QUOTE

Quote # Q2YQ6505
 Date 12/22/15
 Sales Rep Adamw

Quote To:
 Trumbull Police Department
 Glenn Byrnes
 158 Edison Road
 Trumbull CT 06611

Ship To:
 Trumbull Police Department
 Glenn Byrnes
 158 Edison Road
 Trumbull CT 06611

Assume all existing Folger Adam Door Strikes are in good working order. Locks that are not working will be replaced on a one by one basis.

Qty	Description	Unit Price	Ext. Price
1	S2 Portal Expansion 16 existing doors to 64 doors	\$5,081.25	\$5,081.25
2	S2 Network Node with 12 readers Includes (6) 2 reader Access Control blades (Wall Mount)	\$4,105.00	\$8,210.00
23	HID Readers Single Gang (black)	\$134.01	\$3,082.23
20	Request to Exit Sensors	\$58.13	\$1,162.60
20	Sets door contacts	\$16.88	\$337.60
2	Altronix Power Supplies	\$229.99	\$459.98
1	HES Electric Strike (Garage Side MAN door)	\$265.91	\$265.91
1	SDC lock conversion KIT (Lower level ramp door)	\$562.50	\$562.50
5	HES Electric Strike (Range Door, Front Chiefs cooridor, DB Work Room, 1st FL EOC, 1st FL Rear Hall)	\$289.38	\$1,446.90
2	7ah Batteries (Altronix)	\$14.94	\$29.88
2	4ah Batteries (S2)	\$11.85	\$23.70
1	Misc Parts / Connectors / Wiremold / Plates for old readers	\$425.00	\$425.00
20	Access Control Cable Runs	\$275.00	\$5,500.00
2	S2 Panel Installation	\$720.00	\$1,440.00
1	Access Control Door Installation	\$8,460.00	\$8,460.00
1	System Setup and Configuration	\$1,000.00	\$1,000.00
	SubTotal		\$37,487.55
	Folger Adam Electric Strike (if needed)		
1	Folger Adam Strike (Same unit that is currently installed) Price is per Lock	\$496.00	\$496.00
	SubTotal		\$37,983.55
	Sales Tax		\$2,411.96
	Shipping		\$0.00
	Total		\$40,395.51

ADD NEW STRIKES 10,000
 ADD RKEY
 SAY \$50,000

Signature: _____ Date: _____
 Printed Name: _____ Title: _____

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/termsandconditions>

EMS Support for Building Study Request

Bay Space:

The department seeks to find a way to increase building size to allow for 8 vehicles to be parked inside the building. The building has 3 standard 10 foot bays and an oversized bay that 1.5 vehicles can park in at one time. During the cold months, the paramedic fly car is parked in the back bay next to an ambulance. Getting the vehicle in this location is not only difficult but it provides limited space to get in and around the vehicles in the garage. Currently, there are 5 emergency response vehicles and in July, the department is expected to add an additional paramedic fly car to the fleet. In the next 3- 5 years, with the expected increase in call volume, there is an anticipated need for a 5th ambulance (currently we have 4). This additional ambulance will need to be garaged as well. This would require 7 bays. In addition to the vehicles, the all-terrain John Deere Gator needs to be secured inside. The 8th bay could be used to house the gator on a trailer so it can be quickly deployed, if needed, to respond to the trail system in town.

Interior Needs:

Larger crew quarters are needed as there are 3-4 crews on shift on a regular basis. A larger kitchen facility would be advantageous, especially for emergency preparedness and in being able to be prepare meals. Currently there is only a four foot galley area that does not even have sufficient space to prepare a sandwich or a meal. Crews work 12-24 hour shifts so it is common to eat two to three meals while on shift.

A private meeting/conference room would also be highly beneficial to the department. This room could potentially act as a report writing room for EMS providers to complete their patient care reports after each call (this would be better served as a separate room but if space is limited, perhaps can be used as a dual purpose). A large community room capable of seating approximately 30 people behind desks is needed. We teach many classes each month in CPR, First Aid, EMT, EMR and continuing education classes in this room.

Currently there is one office (it was subdivided into two rooms). The EMS department would like to see three offices be constructed, if possible: one office for the Executive Assistant, one for the Chief and one for the on duty supervisor.

Bunk rooms currently sleep three men and three women. Exploring a locker room for crew members to get changed, lock up belongings, shower, if necessary, after calls where they may be exposed to blood, diseases, etc. is a high priority. Currently, the building staff leaves their belongings on a table in the community room.

Other Space:

The department requires a lot of storage for medical supplies and emergency preparedness supplies. A storage room for medical supplies would be necessary. A loft, perhaps in the bay area, could be used for over-flow supplies, spare tires, fleet supplies, linens and/or emergency preparedness supplies. A space with a decontamination shower, washer and dryer would be requested in the bays so crew members and/or equipment can be decontaminated, if necessary, prior to walking into the office section of the building. EMS launders many of their linens as well as equipment. This room can also be properly equipped to secure biohazard waste material when necessary.

Exterior Space:

A parking lot for 12 cars during business hours is needed.

The department is open to all and any possibilities, including finding a location in close proximity to our current location in order to keep response times down, as we are centrally located in town. When the current structure was built, the service responded to a small fraction of the calls dispatched today. There has been close to an 8% increase in volume this past year alone and it is expected that volume will continue to grow. The director has been told when the current building was built EMS was responding to about 500 emergencies annually. Currently the department is responding to over 4300 calls each year with a staff of about 100 people that consists of volunteers as well as paid sub contracted staff.

The biggest challenges to date is having enough space to park emergency vehicles inside a building, space for crews to write reports and complete their documentation after each call, a private place to hold small meetings (supervisor meeting, staff reviews, call reviews), storage space is at maximum capacity and staff have a difficult time finding a place to park during school hours as the parking lot is shared with Middlebrooks School.

EXHIBIT D

Parks

CIP Capital Improvement Plan Narrative

Artificial Athletic Turf – Trumbull High School Soccer Field (\$950,000)

Adding additional Synthetic Turf Athletic Fields (SAT) to the Town's inventory is a stated goal of the Parks and Recreation Department and THS Athletic Department and is supported by the community athletic organizations representing thousands of Trumbull youth athletes. SAT fields offer several advantages over traditional natural turf fields. The SAT virtually eliminates cancellation of games and practice due to weather. The quality playing surface is not compromised by overuse allowing for a much greater intensity of scheduling particularly when compared to a varsity facility in which insuring the quality of a grass surface leads to significant restrictions in scheduling. This makes the Soccer field at THS the top priority for conversion due to the existing lights. And as an offset to the higher construction costs, SAT fields require a minimum of maintenance reducing labor, materials costs and emission of greenhouse gases associated with small engine maintenance equipment such as lawn mowers.

Playground replacement at Indian Ledge Park (\$250,000)

The playscape at Indian Ledge was scheduled for replacement in 2016-17 and has been move forward to the current year as a result of the deteriorating condition of the existing structure. During annual inspection of the facility in the spring of 2015 extensive rot of the wood structure was discovered. A large section of the playscape was taken out of service and at this point the entire structure must be replaced. Replacement is based on a replacement of the entire large structure all meeting current codes and guidelines for safety, accessibility and separation of children of different ages within the play area. If the playscape replacement is not completed prior to the summer season we would anticipate demolition and removal of a substantial portion of the existing playscape.

Rest Room Upgrades (\$40,000)

The Parks and Recreation Department intends to begin a three year program designed to upgrade the interior of the public restrooms within the park system. Replacement plumbing fixtures with automatic flushometers, exhaust fans and lights on motions sensors and timers will improve sanitary conditions and odor control while reducing utility costs and make the restrooms more welcoming for guests.

Field Hockey Field Irrigation (\$25,000)

Extension of irrigation system at THS to cover the Field Hockey Field. Field Hockey requires a lower height of cut which causes additional stress to the turf grass. Irrigation improvements will allow for better maintenance of the turf with improved weed and pest control while maintaining the optimal playing conditions.

Beach Pool restoration of Concrete Pool Shell (\$250,000)

The current year budget includes funding for replacement of the pool liner at Beach Pool. During maintenance in early spring 2015 the pool shell was determined to be in poor condition. Prior to issuing bids for the pool liner a structural engineer was employed to develop a specification for remediation of deteriorated sections of the pool shell. Because the full extent of the required work cannot be determined, we provided bidders with an estimates scope of work and we received bids substantially in

excess of the budgeted pool liner replacement budget. The Funds requested for the pool shell concrete restoration will allow is to move ahead with early spring removal of the liner, repair and restoration of the concrete and installation of the new pool liner. The requested appropriation includes a significant amount of contingency above current bids in recognition that the extent of the required concrete repairs cannot be determined until the pool liner is removed and demolition of the deteriorated concrete is undertaken by the contractor. The appropriation includes funds to provide and on-site structural engineer to certify the extent of the concrete repair required.

Unity Park Design/Drainage Repairs (\$190,500)

Unity Park Paving (\$83,300)

The asphalt paved parking lots and road ways within Unity Park are well over thirty years old and are in need of replacement. The area is prone to flooding and flood damage has scoured away all of the original paving on the lower parking areas requiring costly annually patching with reclaimed millings to maintain a functioning parking lot. Uneven and broken pavement presents potential for trip and fall incidents in one of the town's most heavily utilized facilities.

Prior to repaving the lots, a full review of the drainage components will be conducted with appropriate repairs and renovations to the storm water drainage systems which are no longer functioning effectively. Both the underground culverts are in a significant state of decay and the storm drain head walls are deteriorating and no longer properly direct water flow resulting in a negative impact on the adjacent natural resources. This is a necessary infrastructure maintenance project to improve the asset and insure proper storm water management and public safety impacting park users and neighboring residents.

Twin Brooks Design/Drainage 200,000

Twin Brooks is situated at the confluence of two water ways, the Pequannock and the Old Saw Mill. As such Twin Brooks functions as is a major flood plain in Town. Periodic flooding over the past generation has eroded the river banks resulting in destabilization of areas of the internal roadway. Underground culverts have decayed and in some cases have filled in and no longer function properly further causing damage within the Park even in moderate storm events.

A design review of the storm water drainage systems will be conducted with necessary repairs performed in preparation for repaving the roadways and parking area within the park. This is a necessary infrastructure maintenance project to improve the asset and insure proper storm water management and public safety impacting park users and neighboring residents.

Project : **Unity Park**
Paving Restoration Project -2016

Date: **9/21/2015**
Estimate By: **WCM**
Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Pavement Excavation & Disposal (176763sf)	SY	19,640	5.00	\$ 98,201.67
	Process Aggregate (4")	CY	2180	25.00	\$ 54,500.00
	Binder Course (2")19640 sy)	Tons	2357	110.00	\$ 259,270.00
	Wear Course (2") (9029 sy)	Tons	2357	110.00	\$ 259,270.00
	Grass Restoration	SY	3000	7.00	\$ 21,000.00
	ADA Signage	EA	20	125.00	\$ 2,500.00
	Parking Stall Line Striping	EA	250	10.00	\$ 2,500.00
	ADA Stalls	LF	20	40.00	\$ 800.00
	Cross Walks & Stop Bars	EA	5	75.00	\$ 375.00
	Line Striping	LF	2500	0.40	\$ 1,000.00
					\$ -
UNIT PRICE SUBTOTAL =					\$ 699,416.67

ALLOWANCES

Pipe Video Inspection	ALLOWANCE			\$ 10,000.00
Drainage repairs	ALLOWANCE			\$ 100,000.00
CB Tops	EA			\$ 4,500.00
Reset manhole tops	EA	2	500.00	\$ 1,000.00
				\$ -
ALLOWANCE SUBTOTAL =				\$ 115,500.00

UNIT PRICE + ALLOWANCE =				\$ 814,916.67
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LUMP SUM ITEMS

Design				\$ 25,000.00
Inspection				\$ 45,000.00
Layout				\$ 5,000.00
LUMP SUM SUBTOTAL =				\$ 75,000.00

SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM =				\$ 889,916.67
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CONTINGENCY AND INCIDENTALS

Contingency & Incidents (15% x (Unit Price + Allowances + Lump Sum))				\$ 133,488.00
TOTAL =				\$ 1,023,404.67

ADD 3% ESCALATION PER YEAR - IF COMPLETED IN 2017 =				\$ 1,054,107.00
--	--	--	--	------------------------

Unit Cost	52.11	\$/ SY
	5.79	\$/ SF

Project : **Twin Brooks Park**
Paving Restoration Project -2016
Drainage Repairs

Date: 10/19/2015
Estimate By: WCM
Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
UNIT PRICE SUBTOTAL = \$					-

ALLOWANCES

Pipe Video Inspection		ALLOWANCE	\$	10,000.00
Drainage repairs		ALLOWANCE	\$	85,000.00
CB Tops	EA		\$	4,000.00
Reset manhole tops	EA		\$	-
			\$	-
ALLOWANCE SUBTOTAL = \$				99,000.00

UNIT PRICE + ALLOWANCE = \$			99,000.00
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LUMP SUM ITEMS

Design		\$	45,000.00
Inspection		\$	30,000.00
Layout			
LUMP SUM SUBTOTAL = \$			75,000.00

SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM = \$			174,000.00
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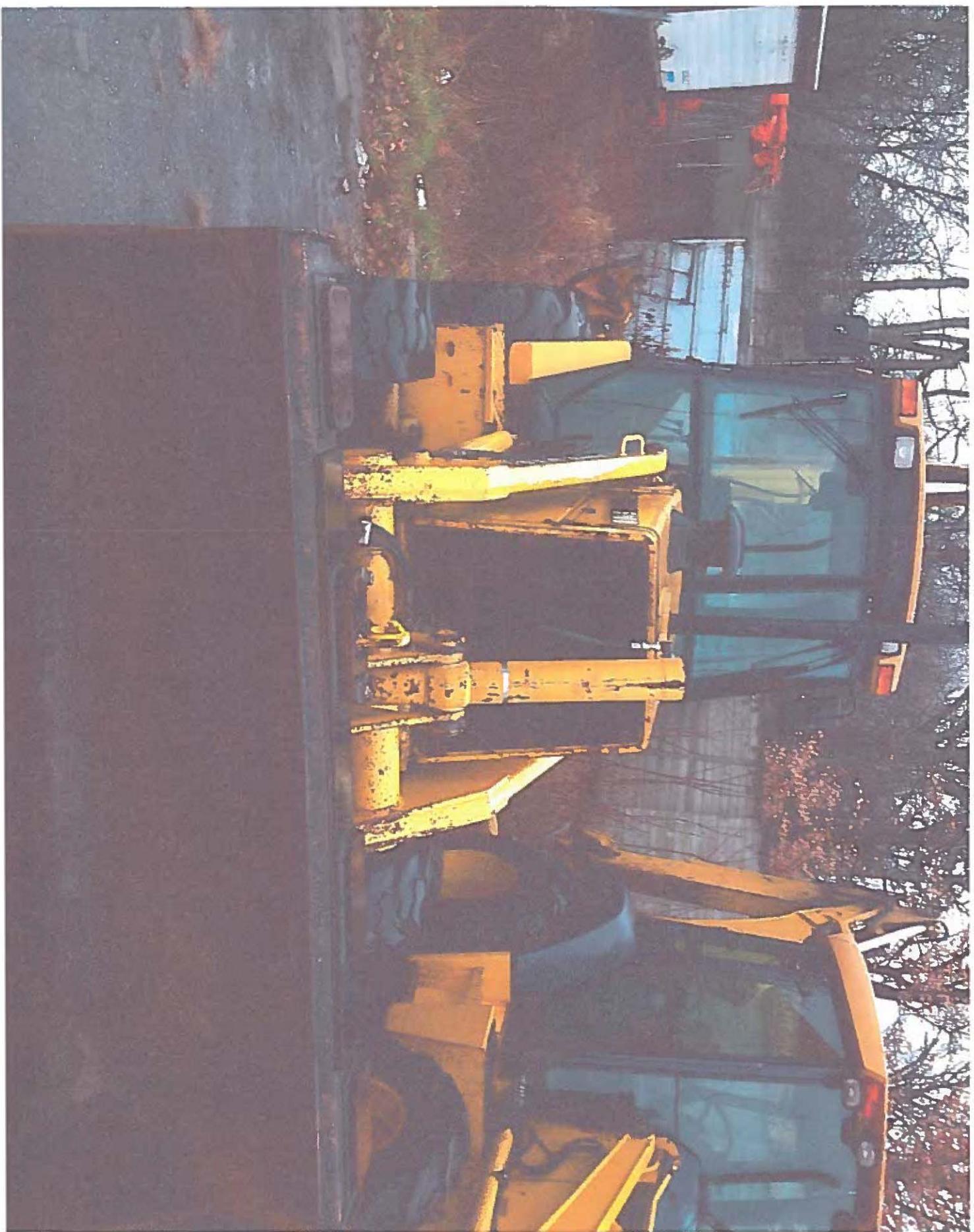
CONTINGENCY AND INCIDENTALS

Contingency & Incidents (15% x (Unit Price + Allowances + Lump Sum))			\$ 26,100.00
TOTAL = \$			200,100.00

ADD 3% ESCALATION PER YEAR - IF COMPLETED IN 2017 = \$			206,103.00
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Unit Cost		
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EXHIBIT E



Backhoe To be Replaced

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

GENERAL:

1	The equipment (the "Equipment") to be the latest standard new production model at time of delivery as evidenced by manufacturer's published literature	Meets Spec: Yes
2	The Equipment to be the same as normally supplied to the construction industry REF: John Deere 310 SL TC, Volvo BL70, Case 580 or Approved equal	Meets Spec: Yes
3	All ratings of the loader to be based on the manufacturer's standard settings and must conform, where applicable, to SAE standards	Meets Spec: Yes

OPERATING WEIGHT:

4	A minimum weight of 19,500 lbs. for a equipped all wheel drive loader/backhoe with ROPS enclosed cab with Extendable dipper stick and counterweight	Meets Spec: Yes, Standard weight of the standard equipped all wheel drive loader/backhoe: 20,092 lb.
---	---	--

OPERATING DATA: Equipment

5	Standard bucket capacity to be a minimum 1.3 cubic yards	Meets Spec: Yes, Bucket capacity: 1.4 cu. yds.
6	Breakout force to be a minimum 10,000 lbs.	Breakout force: 11,197 lbs.
7	Lift capacity to full height to be a minimum 6,800 lbs.	Lift capacity to full height: 7,237 lbs.
8	Dump clearance at full height with bucket positioned at 45 degree angle to be a 11" minimum	Dump clearance at full height with bucket at a 45 degree angle: 9 ft. 0 in.
9	Bucket width not to be less than the overall width of the wheels.	Meets Spec: Yes
10	Front bucket must be self-leveling with automatic return-to-dig function and one lever control for bucket hydraulic functions. Reversible/replaceable bolt on cutting edge to be installed. Front bucket lift "I" must be installed. Front bucket lifting eye w/safety latch must be installed to meet the lifting capacity of the bucket.	Meets Spec: No, Lifting eye with latch will not be installed. Bucket is self leveling with return to dig.

OPERATING DATA:

11	Equipment to be equipped with extendible Dipperstick, minimum digging depth @ 2' flat bottom 17 feet. Single position center-mounted bucket. Two lever control for primary backhoe functions and two individual stabilizer controls equipped with lockout valves.	Meets Spec: Yes
12	Reach from center of swing pivot to be no less than 19'	Reach from center of swing pivot: 21 ft.10 in.
13	Swing arc to be a minimum of 180 degrees	Swing arc in degrees: 180 degrees
14	Lift capacity to be at a minimum of 12 feet in height through the full 180 degree swing arc to be no less than 2,150 pounds	Meets Spec: Yes
15	Digging forces for the bucket cylinder to be a minimum of 11,000 pounds. Lifting eye w/safety latch to be installed on the backhoe and meet the minimum lifting capacity of the backhoe	Meets Spec: No, Meets digging force but lifting eye will not be installed

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

16	Digging forces for the crowd cylinder to be a minimum of 8,000 pounds	Meets Spec: Yes, Digging forces for the crowd cylinder: 9,757 lbs.
17	A quick attach type coupler system for backhoe buckets and attachments to be provided . The system should easily allow operator to change buckets/attachemtns in the field. Any tools required shall be provided with each machine .	Meets Spec: Yes

ENGINE:

18	Diesel, turbo-charged, four cylinder, liquid-cooled, with a net minimum 90 hp. The largest available 110 volt in-block coolant heater for engine supplied to be installed with remote receptacle.	Meets Spec: Yes, Engine horsepower: 93 hp Cubic inch/Liters: 4.4 liter
19	The manufacturer's standard fuel filters and fuel system water separator to be installed. Note the brand and model number of the fuel water separator to be installed. Engine may be equipped with electrically operated shutdown device operated by a key switch.	Meets Spec: Yes, Brand and model number of the fuel water separator, Caterpillar

TRANSMISSION:

20	Torque converter with full power shift or hydrostatic drive transmission fully reversible under load.	Meets Spec: Yes, Transmission type: Auto Shift Differential type: Planetary
----	---	--

COOLING SYSTEM:

21	Pressurized cooling system with high temperature thermostat and system to be protected with 50/50 mix of "Extended Life" Coolant/Anti-Freeze, such as Texaco #7998 or approved equal with freeze protection down to -30 degrees Fahrenheit.	Meets Spec: Yes, Freeze protection limit: -55 degrees F.
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DIFFERENTIALS:

22	Front differential to be hydraulic lock or limited slip type. Rear differential to be equipped with a foot operated automatic release positive locking differential.	Meets Spec: Yes
----	--	-----------------

FINAL DRIVE AXLE:

23	Inboard or outboard mounted planetary gears.	Meets Spec: Yes
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FRONT AXLE:

24	Front drive axle to be cast in one piece with a minimum of 11-degree oscillation for each direction from centerline. A switch on or near the instrument panel to engage the four-wheel drive assembly on the move, in any gear, forward or reverse.	Meets Spec: Yes
----	---	-----------------

SERVICE BRAKES:

25	Hydraulic actuated, self-adjusting, wet disc brakes, individually or simultaneously foot operated pedals. Must meet the SAE J1473 and ISO 3450 requirements	Meets Spec: Yes
----	---	-----------------

PARKING BRAKES:

26	Parking brake system to be provided with an audible and visual warning system that indicates brake is applied. Parking brake to be independent of the service brake.	Meets Spec: Yes
----	--	-----------------

TIRES AND WHEELS:

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

27	Front tires to be Michilin XMCL 340/80R18 or approved equal	Meets Spec: Yes
28	Rear tires to be Michilin XMCL 500/70R24 or approved equal	Meets Spec: Yes
29	Valve stem protection shall be provided.	Meets Spec: Yes
30	Single piece rims only to be accepted.	Meets Spec: Yes

CAB:

31	To be fully enclosed steel cab, insulated quiet-type with sound protection providing rollover protection in accordance with OSHA requirements.	Meets Spec: Yes
32	Cab to include air conditioning, heater, front & rear defroster, dome light, tilt steering wheel and front & rear wipers	Meets Spec: Yes
33	Tinted safety glass with latched windows to be provided throughout.	Meets Spec: Yes
34	Outside mounted rearview mirrors to be installed to provide the operator an unobstructed view to the rear.	Meets Spec: Yes
35	Right and left steps and grab handles shall be furnished to provide three (3) points of contact.	Meets Spec: Yes
36	Noise exposure level in cab based on a duration of 8 hours per day must not exceed the acceptable OSHA requirements in force at the time of delivery.	Meets Spec: Yes

ELECTRICAL SYSTEM:

37	A 12 volt electrical system throughout with a minimum 120 amp alternator.	Meets Spec: Yes, Alternator Amp rating: 150 amps, Voltage of electrical system throughout: 12 volts
38	The system to include an electronic voltage regulator, horn and 2 heavy-duty maintenance-free batteries with a cold cranking capacity (CCA) of not less than 1,200 total at 0 degrees Fahrenheit.	Meets Spec: Yes, Batteries CCA rating: 1600 at 0 degrees F.
39	Equipment to be equipped with a minimum of two halogen front driving lights	Number of front halogen driving lights: 2
40	Equipment to be equipped with a minimum two front halogen working lights	Number of front halogen working lights: 2
41	Equipment to be equipped with a minimum two rear halogen working lights	Number of rear halogen working lights: 2
42	Equipment to be equipped with a minimum two directional lights in front	Number of front directional lights: 2
43	Equipment to be equipped with a minimum two halogen rear driving lights	Number of rear halogen driving lights: 2
44	Equipment to be equipped with a minimum two combination stop/tail lights, turn lights and 4-way emergency flashers.	Meets Spec: Yes
45	All other lighting equipment to conform to Federal Safety Standards and Connecticut motor vehicle laws to be supplied.	Meets Spec: Yes

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

HYDRAULIC SYSTEM:

46	Full double acting cylinders	Meets Spec: Yes
47	All cylinder piston rods to be ground, heat-treated, chrome plated and polished.	Meets Spec: Yes
48	Hydraulic pressure to be set at manufacturer's standard setting for the unit bid.	Meets Spec: Yes
49	Hydraulic system to be equipped with the manufacturer's recommended spin-on filter for return oil.	Meets Spec: Yes
50	Hydraulic system to be an open center type design. Hydraulic tank to be equipped with an oil level visual sight gauge. Hydraulic system to include a backhoe hammer circuit and extra function valve with control pedals.	Meets Spec: Yes

PAINT:

51	To be the manufacturer's standard lead free paint.	Meets Spec: Yes
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EQUIPMENT TO BE FURNISHED:

52	Adjustable deluxe air suspension vinyl seat, arm rests, lumbar support with operator 3" wide seat belts with retractor	Meets Spec: Yes
53	Engine side shields	Meets Spec: Yes
54	Fuel gauge	Meets Spec: Yes
55	Monitor system with audible & visual warnings for engine air restriction indicator, engine oil pressure indicator with audible warning, hydraulic filter restriction indicator, parking brake on/off indicator with audible warning, seat belt indicator and low brake pressure indicator.	Meets Spec: Yes
56	Illuminated electronic gauge with audible warning for engine coolant temperature	Meets Spec: Yes
57	Illuminated electronic gauge with audible warning for low oil pressure.	Meets Spec: Yes
58	Electronic fuel gauge	Meets Spec: Yes
59	Display of engine hours, engine RPM and system voltage	Meets Spec: Yes
60	Key switch or Keyless with neutral safety start	Meets Spec: Yes
61	Foot-operated throttle	Meets Spec: Yes
62	Front drive shaft guard	Meets Spec: Yes
63	SMV sign emblem and bracket	Meets Spec: Yes

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

64	Pivoting stabilizers (flip over) with reversible pads (steel/ rubber)	Meets Spec: Yes
65	Front grill screen	Meets Spec: Yes
66	Rubber floor mat	Meets Spec: Yes
67	Front & Rear windshield wipers	Meets Spec: Yes
68	Tilt steering wheel	Meets Spec: Yes
69	Ride control	Meets Spec: Yes
70	One Whelen, Model L31HAF, type amber LED light with brush guard, L360BGB, or an approved equal, mounted to provide 360 degree visibility, complete with ignition key powered supply and cab switch installed per Client Agencies approval	Meets Spec: Yes
71	24" heavy-duty bucket to be installed on the backhoe	Meets Spec: Yes
72	18" heavy duty bucket to be provided	Meets Spec: Yes
73	36" High Capacity bucket shall be provided.	Meets Spec: Yes
74	A quick attach pin style coupler for easy of changing backhoe attachments to be provided .	Meets Spec: Yes
75	Oil Sampleing program to be provided for first 5000 hour of machine use at no charge.	Meets Spec: Yes
76	Backhoe lifting eye w/safety latch	Meets Spec: No, Lift eye provided for clevis

DETAILED SPECIFICATIONS SHEET
ALL WHEEL DRIVE, DIESEL POWERED, 1.3 CUBIC YARD Equipment

77	Front bucket lifting eye w/safety latch	Meets Spec: No, Lifting points provided without latch
78	1200 lb. front counter weight, or that recommended by the manufacturer for backhoe operating on a 30 degree incline. Calcium chloride or other tire fill material is not acceptable in lieu of steel counter weights.	Meets Spec: Yes
79	An automatic adjustable electric or hydraulic backup safety alarm meeting OSHA requirements to be furnished and installed. DBA settings to be approximately 112 +/- (2) DBA, 107 +/- (2) DBA and 97 +/- (2) DBA.	Meets Spec: Yes
80	A fuel tank guard front and rear to be furnished	Meets Spec: Yes
81	Vandal protection to be provided by the use of master padlocks to include but not be limited to the fuel cap, radiator, hydraulic oil reservoir, engine compartment (fully enclosed side shields), batteries and cab, etc. All locks to be keyed alike if possible.	Meets Spec: Yes

EXHIBIT B, SP-16
PRICE SCHEDULE

CONTRACT NO: 14PSX0331

CONTRACTOR NAME: HO PENN			
DELIVERY TIME ARO: 150 DAYS		PROMPT PAYMENT TERMS: NET 45 DAYS	
ITEM #	DESCRIPTION OF COMMODITY AND/OR SERVICES	UNIT OF MEASURE	TOTAL PRICE
1.	<u>Backhoe Loader 1.3 Cu/yd.</u> Manufacturer: <u>Caterpillar</u> Model <u>420 F2ST</u> Attachments	<u>Each</u>	1) <u>\$86,800.00</u>
2.	a) Hydraulic front bucket Attachment System	<u>Each</u>	2a) <u>\$6,425.00</u>
	b) Heavy Duty 1.3 cu/yd bucket for Attachment System	<u>Each</u>	2b) <u>\$2,990.00</u>
	c) 3 rd Function Hydraulics	<u>Each</u>	2c) <u>\$2,225.00</u>
	d) 12' snow pusher w/quick attachment system	<u>Each</u>	2d) <u>\$8,975.00</u>
	e) 60" x 60" Pallet forks	<u>Each</u>	2e) <u>\$3,135.00</u>
	f) Hydraulic Plate compactor	<u>Each</u>	2f) <u>\$9,635.00</u>
	g) Hydraulic Hammer	<u>Each</u>	2g) <u>\$18,345.00</u>
	h) 24" Wain Roy hydraulic jaw bucket	<u>Each</u>	2h) <u>\$6,235.00</u>
	i) 48" Wain Roy hydraulic tilting grading bucket	<u>Each</u>	2i) <u>\$5,755.00</u>
3.	Percent discount off MSRP for complete product line	<u>% off</u>	3) <u>30% off</u>
3a.	Percent discount off MSRP for repair parts	<u>% off</u>	3a) <u>1% off</u>
3b.	Percent discount off MSRP for attachments and accessories.	<u>% off</u>	3b) <u>24% off</u>
4.	Percent discount off MSRP for all allied equipment not specifically listed.	<u>% off</u>	4) <u>5% off</u>
5.	Annual Cost of Manufacturer's Extended Warranty beyond the 4 years or 5,000 hour already in Exhibit A.	<u>Each</u>	5) <u>N/A</u>
6.	Hourly Shop Labor Rate.	<u>Hourly</u>	6) <u>\$150.00 per hour</u>



Plow Truck needing replacement

Prepared for:
 Joe Mitri, Jr.
 Town of Trumbull
 366 Churchill Rd
 Trumbull, CT 06611
 Phone: 203-452-5071
 Fax: 203-452-5140
 Cell: 203-673-6049
 E-Mail: jmitri@trumbull-
 ct.gov

*Plow Truck
 w/ sander*

Prepared by:
 Greg Martinotti
 FREIGHTLINER OF HARTFORD
 222 ROBERTS STREET
 EAST HARTFORD, CT 06108
 Phone: 860-559-9547
 E-Mail:
 GREG@FREIGHTLINEROFHARTFORD.COM

Q U O T A T I O N
PER STATE CONTRACT # 14PSX0239

114SD CONVENTIONAL CHASSIS	
SET BACK AXLE - TRUCK	114 INCH BBC FLAT ROOF ALUMINUM CONVENTIONAL CAB
CUM ISL 330 HP @ 2000 RPM, 2200 GOV RPM, 1000 LB/FT @ 1400 RPM	4125MM (162 INCH) WHEELBASE
ALLISON 3500 RDS AUTOMATIC TRANSMISSION WITH PTO PROVISION	7/16X3-9/16X11-1/8 INCH STEEL FRAME (11.11MMX282.6MM/0.437X11.13 INCH) 120KSI
RS-30-185 30,000# U-SERIES SINGLE REAR AXLE	1900MM (75 INCH) REAR FRAME OVERHANG
30,000# FLAT LEAF SPRING REAR SUSPENSION WITH HELPER AND RADIUS ROD	PARTIAL INNER FRAME REINFORCEMENT AT FRONT SUSPENSION
DETROIT DA-F-20.0-5 20,000# FL1 71.0 KPI/3.74 DROP SINGLE FRONT AXLE	BODY COMPANY INSTALLED ADDITIONAL FRONT FRAME REINFORCEMENT FOR SNOW PLOW
20,000# FLAT LEAF FRONT SUSPENSION	

	TOTAL # OF UNITS (4)	PER UNIT	TOTAL
ITEM # 1B		\$ 82,750.00	\$ 331,000.00
ITEM # 1I		\$ 5,154.70	\$ 20,618.80
DEALER INSTALLED OPTIONS		\$ 0	\$ 0
CUSTOMER PRICE BEFORE TAX		\$ 87,904.70	\$ 351,618.80

TAXES AND FEES			
TAXES AND FEES	\$	0	\$ 0
OTHER CHARGES	\$	0	\$ 0

TRADE-IN			
TRADE-IN ALLOWANCE	\$	(0)	\$ (0)

BALANCE DUE	(LOCAL CURRENCY)	\$ 87,904.70	\$ 351,618.80
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COMMENTS:
 Projected delivery on ___/___/___ provided the order is received before ___/___/___.

APPROVAL:
 Please indicate your acceptance of this quotation by signing below:

Customer: X _____ Date: ___/___/___

87,904.70
84,379.00

\$ 172,283.70
+10%



New England Truck Equipment LLC

4 Barker Drive Wallingford CT. 06492
Phone (203) 284-1657 Fax (203) 284-3802

Quote Number: ; 20150001	Date: 3/23/2015	Subject: DTS Body
--------------------------	-----------------	-------------------

To: Town of Trumbull 366 Churchill Rd Trumbull CT 06611	Attn: Carl Troesser Phone: 203-452-5071 Fax: 203-452-5140 Cell:
--	--

Email: jmitri@trumbull-ct.gov

Ship Via:	F.O.B. Point	Terms
Best Way	Wallingford CT	Purchase Order/Net 30

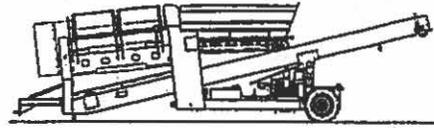
QTY	Description	List Price	Unit
	<u>We hereby submit the following quote for you review and approval:</u>		
1	State of Connecticut DOT Contract 11PSX0163 body, plow hoist, hitch, air controls, electronic spreader controls, consatnt running PTO, load sense hydraulics, 3/4" rear pintle plate w/30 ton pintle hook, Power Cover load cover.		\$ 67,697.00
	Hot shift PTO	\$ 600.00	\$ 450.00
	Grip strut body side step	\$ 466.67	\$ 350.00
	3/16" Cab shield w/45 degree angle Whelen strobe boxes	\$ 740.00	\$ 555.00
	Whelen DOTNE1 Strobe system included in above pricing	\$ -	\$ -
	Stainless steel tailgate linkage	\$ 646.67	\$ 485.00
	Stainless steel underbody cross members	\$ 1,666.67	\$ 1,250.00
	Stainless steel spinner and chute assembly	\$ 1,264.00	\$ 948.00
	AR450 205,000 PSI floor in lieu of AR400 180,000 PSI	\$ 400.00	\$ 300.00
	Body side board pockets	\$ 346.67	\$ 260.00
	Full 304 stainless steel construction in lieu of 201 stainless steel	\$ 2,576.00	\$ 1,932.00
	Full 3/16" tailgate in lieu of 10 gauge	\$ 1,136.00	\$ 852.00
	Stainless steel shovel holder	\$ -	\$ -
	Dual auger system in lieu of conveyor chain	\$ -	\$ -
	Stainless steel bracket upgrade includes mud flap & mtg. brackets	\$ 1,266.67	\$ 950.00
	On-Spot tire chains		\$ 2,061.00
	MPR39-39-57-11-ISCT		\$ 8,002.00
	Deduct for no load cover		\$ (1,450.00)
	Deduct 80 Gallon headboard mounted liquid tank in lieu of 240 gallon		\$ (263.00)
	Amount		\$ 84,379.00
	Option: 2.2 AVL GPS System		\$ 3,968.35
	Respectfully submitted, Ron Burr New England Truck Equipment		



Current Screenall Photo 2

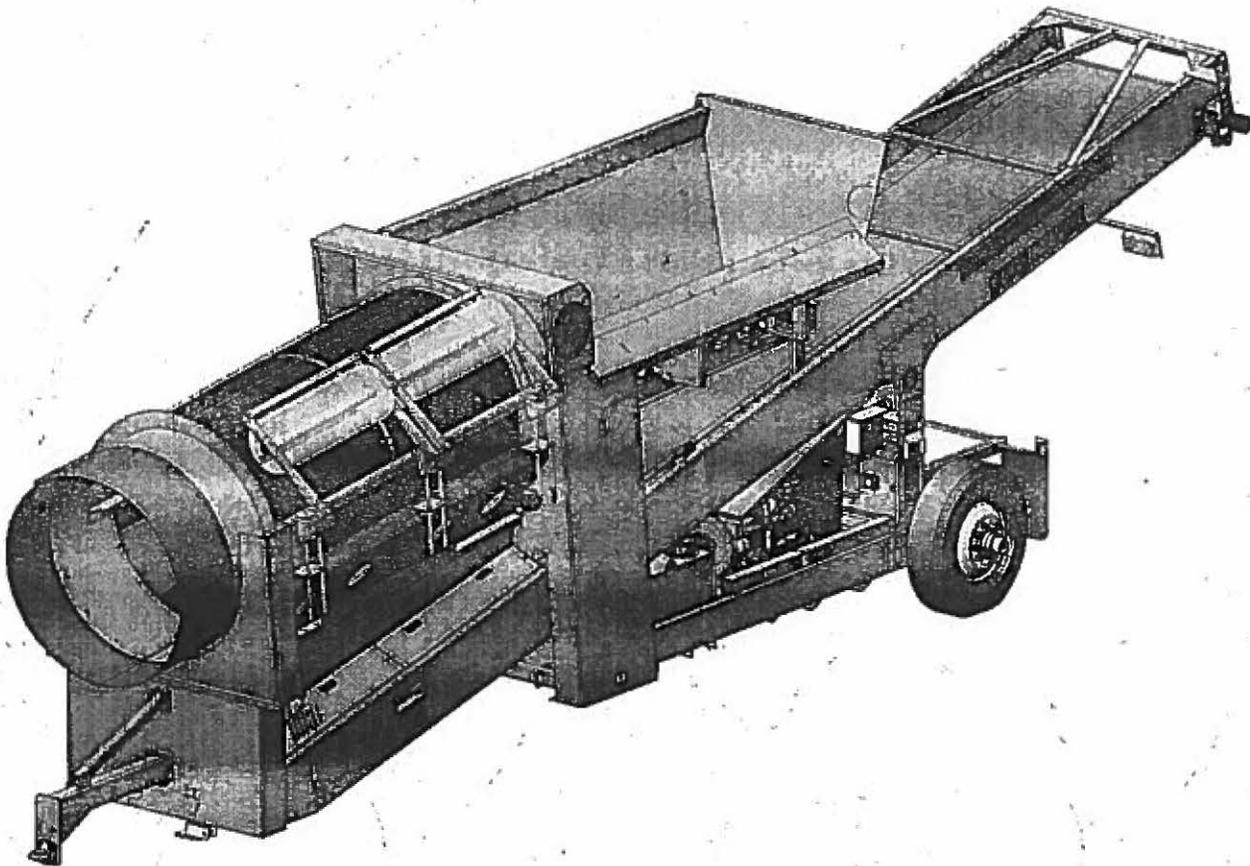


Current Screenall Photo 1

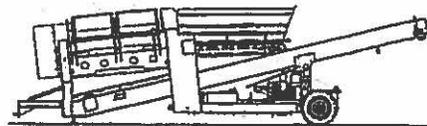


SPECIFICATIONS

512A, 512AP



Note: Optional equipment may be displayed



DESCRIPTION

Heavy duty mobile trommel with following features:

- 5'x12' heavy duty trommel drum
- 100Hp CAT engine
- Wheeled mobility
- Fast on site setup time (10 minutes)
- 5th wheel connection (512A), pintle connection (512AP)

SAFETY FEATURES

- External belt alignment points
- External grease points
- Engine safety shutdown systems
- Full safety guarding for nip points

DIMENSIONS AND WEIGHTS

Pintle Connection

- Transport Length 12.85m (42' - 2")
- Transport Height 3.69m (12' - 1")
- Transport Width 2.59m (8' - 6")
- Weight 9,750 Kgs (21,500 lbs.)
- Working Length 12750m (41' - 9½")
- Working Width 2590m (8' - 6")
- Working Height 3520m (11' - 6½")
- Loading Height 3.00m (9' - 10")

5th Wheel Connection

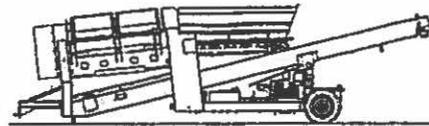
- Transport Length 12.03m (39' - 6")
- Transport Height 4.12m (13' - 6")
- Transport Width 2.59m (8' - 6")
- Weight 10,210 Kgs (22,500 lbs.)
- Working Length 12030m (39' - 6")
- Working Width 2590m (8' - 6")
- Working Height 3520m (11' - 6½")
- Loading Height 3.00m (9' - 10")

CAPACITIES

- Diesel tank capacity 295 L (78 US gal)
- Hydraulic tank capacity 680 L (180 US gal)
- Hopper Capacity 3.4 m³ (4.5 yd³)

FEED CONVEYOR

- Belt width 750mm (30")
- Belt spec Plain 500/3 5+1.5
- Drive drum dia. 305mm (12")
- Tail drum dia. 254mm (10")
- Gearbox Brevini CTD2051
- Gearbox ratio 34,7:1
- Motor Sam Hydraulik BRZ250
- Flow rate 65 l/m (18 US g/m)
- Adjustable speed Yes
- Maximum speed 8 rpm

**FINES CONVEYOR**

Belt width	1200mm (48")
Belt spec	Plain 400/2 4+2
Drive drum dia.	254mm (10")
Tail drum dia.	254mm (10")
Motor	White RT32
• Flow rate	85 l/m (22 US g/m)
• Maximum speed	143 rpm

TROMMEL (DRUM)

Dimensions	1.52m x 3.66m (5' x 12')
Screening Area	11.8 m ² (127 ft ²)
Trommel angle	5°
Trommel motor	White DT19 (18.3cc/rev)
Drive system	Direct drive with 18x7 rubber wheels
Hydraulic flow rate	125 l/m (33 US g/m)
Trommel speed	10 – 30 rpm
Adjustable speed	Yes
Longitudinal Trommel Supports	4 angle type lifters
Cleaning Brushes	Ground adjustable Ø16x50" polyester brushes

POWERUNIT AND HYDRAULICS

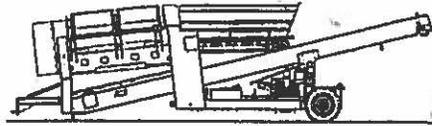
Engine	CAT C4.4
• Power	100 HP
• Speed	2200 rpm
Flywheel Pump 1	P257 64, 42, 35
Total system flow	276 l/m (73 US g/m)
Hydraulic tank capacity	680 L (180 US gal.)
Hydraulic tank ratio	2.5 : 1
Hydraulic oil cooler	Yes

ELECTRICS

Emergency stops	2 off, 2 power unit RH&LH
Chassis cabling	Armored cable
Start Siren	Yes - 10 second delay
Engine shutdowns:	Low oil pressure
	High water temp
	Air filter blockage (selectable)
	Fuel contamination
	Low hydraulic tank level
Remote tipping grid	Yes - 2 function timed

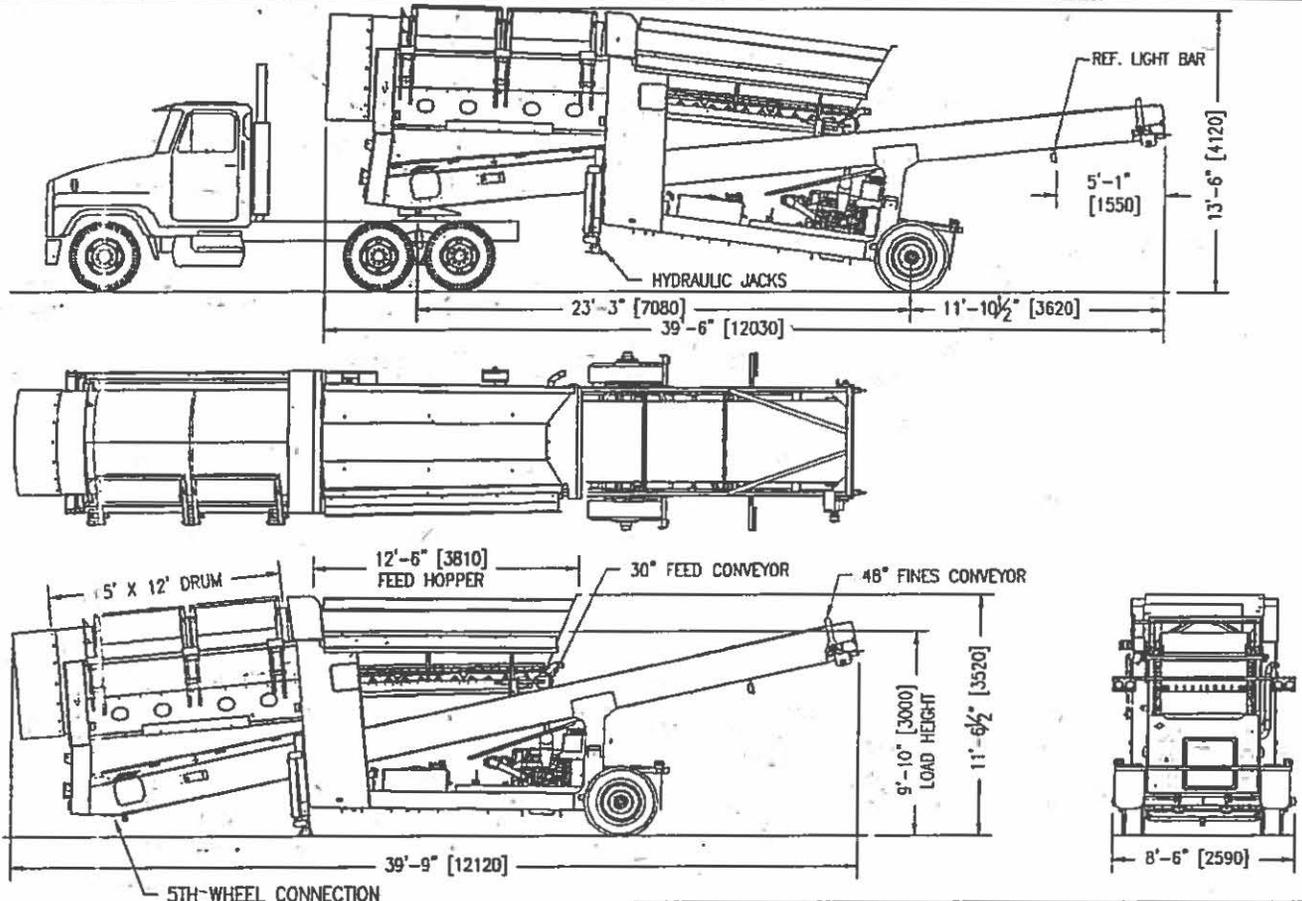
WHEELS

Axle	Single Axle
Wheels	Single - wheel 315/80R22.5 (2 tires)
Spring suspension	No
Brakes	Yes
Mudguards	Yes
ABS	Option



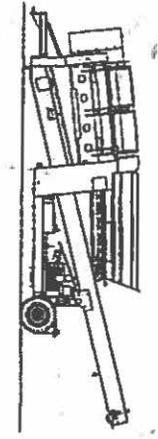
OPTIONS

- Hydraulic Tipping Grid
- Double Brushes
- Auto Reversing Fan
- Auxiliary Hydraulic Circuit
- Punch Plate Screens
- Remote Feeder On/Off
- Spare drum

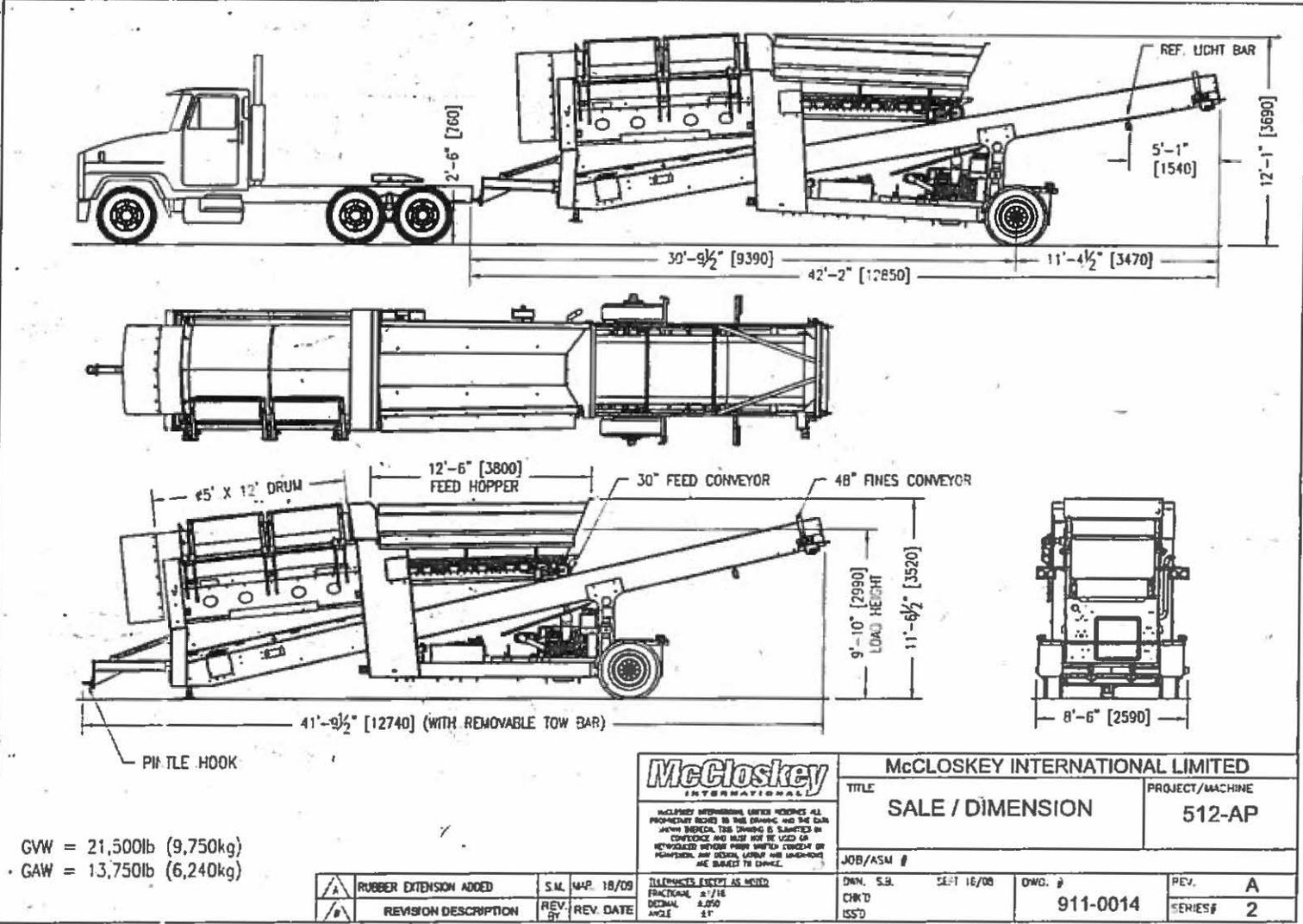


G.W. = 22,500lb (10,210kg)
 G.A.W. = 12,000lb (5,440kg)

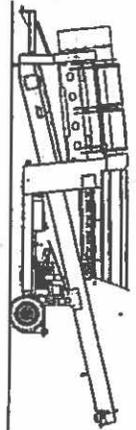
		McCLOSKEY INTERNATIONAL LIMITED									
		TITLE SALE / DIMENSION	PROJECT/MACHINE 512A								
<small>MCCLOSKEY INTERNATIONAL LIMITED RESERVES ALL RIGHTS AND DOES NOT WARRANT THE ACCURACY OF THE DATA SHOWN THEREON. THIS DRAWING IS SUBMITTED IN CONFIDENCE AND SHALL NOT BE USED OR REPRODUCED IN ANY MANNER WITHOUT EXPRESS PERMISSION. ANY DESIGN, LOGO AND DIMENSIONS ARE SUBJECT TO CHANGE.</small>		JOB/ASM # KINGPIN OPTION									
<table border="1"> <tr> <td>▲ KING PIN ADDED</td> <td>S.M.</td> <td>OCT. 21/08</td> <td rowspan="2"> <small>MCCLOSKEY'S EXCEPT AS NOTED FUNCTIONAL 21/18 DESIGN 2/08 ANGLE 21°</small> </td> </tr> <tr> <td>▲ REVISION DESCRIPTION</td> <td>REV BY</td> <td>REV DATE</td> </tr> </table>	▲ KING PIN ADDED	S.M.	OCT. 21/08	<small>MCCLOSKEY'S EXCEPT AS NOTED FUNCTIONAL 21/18 DESIGN 2/08 ANGLE 21°</small>	▲ REVISION DESCRIPTION	REV BY	REV DATE	DWL S.M.	Oct. 21/08	DWG. #	REV. A
▲ KING PIN ADDED	S.M.	OCT. 21/08	<small>MCCLOSKEY'S EXCEPT AS NOTED FUNCTIONAL 21/18 DESIGN 2/08 ANGLE 21°</small>								
▲ REVISION DESCRIPTION	REV BY	REV DATE									
	CHK'D		911-0020	SERIES# 2							
	ISS'D										



Specifications are subject to change without notice



Specifications are subject to change without notice



Open Top Trailers

SPECTOR MANUFACTURING INC.
P.O. BOX 158
SAINT CLAIR, PA 17970
570-429-2510

CUSTOMER: TOWN OF TRUMBULL, CT
CONTACT: JOE MITRI 203-673-6049
DATE : 11/30/2015
QUOTE # : 1115246

QUANTITY: THREE (3) CUBIC YARDS: 91
BODY TYPE: STEEL
LENGTH: 45' X 96" WIDE PRICE: \$64,494.00
SIDES: 96" X 3/16" AR400 F.E.T.: MUNICIPAL
TOP RAIL: 6" X 4" X 1/4" STRUCTURAL TUBE FREIGHT: \$800.00
ANGLE TOP RAIL: 2" X 2" X 1/4" & GATE
SIDE POSTS: 6" X 10 GAUGE ON 24" CENTERS TOTAL EACH: \$65,294.00
REAR POST: 4" X 3" X 3/8" STRUCTURAL TUBE
BOX BRACING: ONE ROW EACH SIDE
CLEANER PL. : YES
TARP: OPTION SEE BELOW
TARP HOOKS: YES
FLOOR: 3/16" AR 400
CROSS MEMBER: 4" JUNIOR I-BEAM ON 12" CENTERS
BLADE: 10 GAUGE WITH 1/4" AR-400 WELD ON SLIDES
BLADE GUIDE: 4" X 3" X 1/4" ANGLE WITH ADJUSTABLE BLADE GUIDES
CYLINDER: 96-456 WITH MID CYLINDER SUPPORT
TAILGATE: BARNDOR HINGED CURBSIDE
BULKHEAD: NA
LADDERS: NA
CAT WALK: NA

CHASSIS: 10" X 17# I-BEAM REAR TO LANDING GEAR
AXLES: TP 5" ROUND, 5/8" WALL, 25,000# CAPACITY
BRAKES: 16-1/2" X 7" AIR WITH AUTO SLACK ADJUSTERS
4S/2M ABS BRAKE SYSTEM
WHEELS: 10 HOLE, HUB PILOTTED, OUTBOARD DRUMS
RIMS: 8.25" X 24.5" TUBELESS STEEL DISC
TIRES: YOKOHAMA RY023 11R24.5 16 PLY
SUSPENSION: HUTCH CH 9700 50,000# CAPACITY
AIR RIDE/AIR LIFT: NA
KING PIN: 36" ON A 3/8" PIN PLATE
FIFTH WHEEL HT. : 49" STANDARD
LANDING GEAR: HOLLAND MARK V
TIRE CARRIER: NA
LIGHTS: LED, REAR LIGHTS IN GATE
LIGHT PLUG: 7-WAY
FLAPS: I.C.C.
BUMPER: STANDARD PUSHER WITH TOW HOOK
OIL TANK: YES
OIL FILTER: YES
CONTROL VALVE: YES
HYD. FITTINGS: (1) 5100-S5-16B PRESSURE / (1) 5100-S5-20B SUCTION
HYD. HOSES: (1) 1" X 108" PRESSURE / (1) 1-1/4" X 108" SUCTION
PAINT: STANDARD ENAMEL
OPTIONS:

AERO ELECTRIC MOUSE TRAP STYLE W/MESH \$3500.00

SELLER:

BUYER:

NORTHEASTERN Communications Inc.

27 Wesley Drive
Trumbull, Connecticut 06611

QUOTATION

Phone (203) 268-9754 • Fax (203) 268-0691
E-Mail: dvieira@norcomct.net
Main Office 1-800-223-9008

Prepared For:

Trumbull EMS
Joe Laucella / Mike Delvecchio
250 Middlebrook Ave.
Trumbull, CT 06611

PHONE: 203-452-5079

Prepared By: Dennis Vieira

Email: dvieira@norcomct.net

Date: 6/12/15

QTY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	Removal from existing rig 902, includes removal of; <ul style="list-style-type: none">• UHF dual control CMED mobile and single control VHF EMS mobile• Qty 2 vehicular chargers• Rear speaker and Mic	\$150.00	\$150.00
1	Installation into new 902 mini modular rig, includes installation of; <ul style="list-style-type: none">• UHF CMED dual control mobile and new single control VHF EMS remote mount mobile.• Qty 2 vehicular chargers• Qty 2 antennas• Qty 2 Stream lights and chargers• Qty 1 rear speaker and mic for VHF EMS mobile.• Qty 1 rear mic for UHF CMED mobile.	\$1,650.00	\$1,650.00
1	Equipment and Accessories provided for installation, includes; <ul style="list-style-type: none">• Qty 2 K794_25 thick roof mount w/ 25' cable• Qty 1 70176 Phantom UHF antenna• Qty 1 474192 Phantom antenna• Qty 2 SL20-XP_LED Stream Lights• Qty 1 17 foot control cable	\$2,927.71	\$2,927.71

Pricing, Descriptions, Quantities, Conditions and Terms have been read and agreed to.

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

"Serving your communication needs for over 40 years"



MOTOROLA
Authorized Radio System
Specialist

1143

Common Cents EMS Supply LLC

Quote

304 Boston Post Road
 Old Saybrook, CT 06475
 Toll Free Phone 866-388-4599

Date	Estimate #
6/24/2015	15-0700

Name / Address
Trumbull Town Hall Accounts Payable 5866 Main Street Trumbull CT 06611

Ship To
Trumbull Ambulance 250 Middlebrooks Avenue Trumbull, CT 06611

P.O. No.	Terms	Rep
	Net 30	JTD

Item	Description	Qty	Each	Total
POWERPRO	Stryker PowerPro XT Stretcher	1	13,450.40	13,450.40
STRYKHHOOK	Stryker Power Pro Equipment Hook	1	45.08	45.08
STRYKXPSWITH	Stryker XPS Includes XPS Mattress	1	1,687.50	1,687.50
STRYKPPFLAT	Stryker Flat Storage Pouch	1	124.20	124.20
	Dual Wheel Lock 6086-502-010			
	Patient Right Cot Retaining Posts 6085033000			
	Power Pro Standard Components 6506026000			
	Siderail Option 6506031000			
	Sidetail Option 6506031000			
	Non Power Load Cot Capatibility 6506-029-000			
	English Manual 6506600000			
	120V AC SMRT Charging Kit 6500028000			
	Short Hook 6060036017			
	No Steer Lock 6506-037-000			
	3 Year X Frame Powertrain Warranty 7777881669			
	2 Year Bumper to Bumper Warranty 7777881670			
	Free Shipping			
	No IV Pole 6500318000			
	G Rated Restraint Package 6500002030			
	Standard Fowler 6506012003			
	This is priced based on State of CT Contract HPSX0117 which expired 12/31/2015. Pricing after 12/31/2015 will be on State of CT Contract 14PSX0287-IFB 22872 and will be at a higher cost.			

Subtotal	\$15,307.18
Sales Tax (6.35%)	\$0.00
Total	\$15,307.18

Phone #	Fax #
860-388-4599	860-388-1699

Web Site
http://www.savelives.com

EXHIBIT F

CAPITAL BUDGET REQUEST - \$398,000

REVITALIZATION OF LONG HILL GREEN

The goal of this project is to restore the Green to a beautiful small park and community gathering place. It will be the green jewel at the center of the revitalization of Long Hill Green Village commercial area.

In September 2012, staff prepared a grant application for the Long Hill Green area. This application included upgrades to landscape, hardscape & lighting within the Green itself and also envisioned a sidewalk extension to the Green along Main Street, and a potential traffic light. The total budget estimate was \$500,000. Unfortunately, Trumbull was not selected for the grant award. However, since that time, private sector development has burgeoned in the immediately adjacent area. 6523 Main Street was completely refurbished and slightly expanded, and now serves as home to Berkshire Hathaway Properties. In January, 6528 Main Street, a 7,200 SF multi-tenant retail facility just north of the Green, will open its doors. Shortly thereafter, the redevelopment at 10 Broadway Road will deliver (Franco Gianni's site). This is Trumbull's first modern, mixed use project, with 8 apartments and 12,000 sq. ft. of retail in a village style format. All told, private sector investment in this area will exceed \$3 million on those three properties alone, and we anticipate more development on the horizon in the immediate area. Given this context, and the clear directive from the 2014 Plan of Conservation & Development to increase walkable amenities and retail in the Town, we feel it is critical to set aside funding to upgrade the Long Hill Green. This would include funds to design and construct new landscaping, hardscaping and accent lighting within the Green, as well as pedestrian connections to adjacent developments as needed.

Using the budget generated by Tighe & Bond in 2012, and subtracting the cost of traffic light (not included in this capital budget request), we believe that \$398,000 is an appropriate budget to achieve upgrades to the Green and adjacent pedestrian connections. The original grant application on budget page is attached.

Sensitive to the fact that we should leverage alternate funding sources whenever possible, the Town has also applied to the State of CT Department of Energy & Environmental Protection (DEEP) for a \$200,000 grant to enhance Long Hill Green with hardscaping and landscaping materials that reduce storm water runoff and filter said runoff to the nearby stream. We believe we are finalists in this grant pool. If awarded, local match would be \$80,000, and we anticipate those match funds coming from these capital dollars, if approved.



GENERAL CONDITIONS

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
	SITE FENCING, EROSION CONTROL, TRAFFIC CONTROL, ETC	ALLOW	\$6,000.00	\$6,000.00	\$6,000.00	\$3,600.00	\$2,400.00
12	TEMPORARY TOILET	MONTH	\$145.00	\$1,740.00	\$1,740.00	\$1,044.00	\$696.00
	DUMPSTERS	ALLOW	\$2,000.00	\$2,000.00	\$2,000.00	\$1,200.00	\$800.00
	LAWN RESTORATION & SITE CLEANUP	ALLOW	\$5,500.00	\$5,500.00	\$5,500.00	\$3,300.00	\$2,200.00
					\$15,740.00	\$9,144.00	\$6,096.00

1. CATCH BASINS HOODS

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
4	RETROFIT CATCH BASINS WITH HOODS	EA	\$750.00	\$3,000.00	\$3,000.00	\$1,800.00	\$1,200.00
					\$3,000.00	\$1,800.00	\$1,200.00

2. PERMEABLE PAVING

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
2100	REMOVE EXISTING PAVING & BASE (+/- 2100 SF)	SF	\$2.75	\$5,775.00	\$5,775.00	\$3,465.00	\$2,310.00
2100	INSTALL NEW BASE & ADJUST GRADING (+/- 2100 SF)	SF	\$1.75	\$3,675.00	\$3,675.00	\$2,205.00	\$1,470.00
50	NEW BASE MATERIAL (PER ENGINEER) (+/- 2100 SF @ 6" DEPTH)	TON	\$63.00	\$3,150.00	\$3,150.00	\$1,890.00	\$1,260.00
2100	INSTALL NEW PERMEABLE PAVING (POROUS ASPHALT HMA)	SF	\$14.00	\$29,400.00	\$29,400.00	\$17,640.00	\$11,760.00
3	4 - 4.5" CAL SPECIMEN TREE (URBAN/RIPARIAN TOLERANT)	EA	\$850.00	\$2,550.00	\$2,550.00	\$1,530.00	\$1,020.00
	SELECTION & PICKUP AT LOCAL NURSERY	LS	\$200.00	\$200.00	\$200.00	\$120.00	\$80.00
12	PLANTING LABOR + EQUIPMENT	HR	\$185.00	\$2,220.00	\$2,220.00	\$1,332.00	\$888.00
16	LABOR & EQUIPMENT TO EXCAVATE & INSTALL NEW SIDEWALKS	HR	\$185.00	\$2,960.00	\$2,960.00	\$1,776.00	\$1,184.00
8	CONCRETE FOR NEW SIDEWALKS (+/- 650SF @ 4" THICK)	CY	\$275.00	\$2,200.00	\$2,200.00	\$1,320.00	\$880.00
15	BASE FOR NEW SIDEWALK (+/- 650SF @ 6" DEPTH)	TON	\$50.00	\$750.00	\$750.00	\$450.00	\$300.00
					\$52,880.00	\$31,778.00	\$21,152.00

3. LID TREE CELLS & TREES

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
12	LABOR & EQUIPMENT TO EXCAVATE FOR TREE CELL	HR	\$185.00	\$2,220.00	\$2,220.00	\$1,332.00	\$888.00
3	ENGINEERED SOIL MIX (3 CELLS)	ALLOW	\$3,600.00	\$10,800.00	\$10,800.00	\$6,480.00	\$4,320.00
3	CONCRETE VAULT & TREE GRATE (3 CELLS)	ALLOW	\$8,500.00	\$25,500.00	\$25,500.00	\$15,300.00	\$10,200.00
	CONNECTION TO EXISTING CATCH BASIN/STORM DRAIN VIA UNDERDRAIN	ALLOW	\$4,500.00	\$4,500.00	\$4,500.00	\$2,700.00	\$1,800.00
3	4 - 4.5" CAL SPECIMEN TREE (URBAN/RIPARIAN TOLERANT)	EA	\$850.00	\$2,550.00	\$2,550.00	\$1,530.00	\$1,020.00
	SELECTION & PICKUP AT LOCAL NURSERY	LS	\$200.00	\$200.00	\$200.00	\$120.00	\$80.00
12	PLANTING LABOR + EQUIPMENT	HR	\$185.00	\$2,220.00	\$2,220.00	\$1,332.00	\$888.00
					\$47,990.00	\$28,794.00	\$19,196.00

4. NATIVE PLANTING FILTER STRIP

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
3	PAINT LINES FOR PLANTING AREA FOR EDGING & HERBICIDE	HR	\$85.00	\$255.00	\$255.00	\$153.00	\$102.00
4	BURNOUT/NATURE'S AVENGER HERBICIDE TREATMENT TO KILL LAWN AREAS	EA	\$150.00	\$600.00	\$600.00	\$360.00	\$240.00
4	LABOR FOR EDGING OF PLANTING AREAS	HR	\$165.00	\$660.00	\$660.00	\$396.00	\$264.00
750	NATIVE SHRUBS (10GAL OR 4.5' B&B)	EA	\$120.00	\$30,000.00	\$30,000.00		
3400	NATIVE WILDFLOWER & MEADOW PLUGS (+/- 7650 SF @ 18" o.c.)	EA	\$1.45	\$4,930.00	\$4,930.00	\$2,958.00	\$1,972.00
	FREIGHT FROM PLUG SOURCE TO SITE	LS	\$500.00	\$500.00	\$500.00	\$300.00	\$200.00
	DELIVERY OF SHRUBS	LS	\$450.00	\$450.00	\$450.00	\$270.00	\$180.00
24	COMPOST (+/- 7650SF @ 1" TOPDRESSING	CY	\$55.00	\$1,320.00	\$1,320.00	\$792.00	\$528.00
16	SHREDDED HAY MULCH (+/- 9600SF @ 2" DEPTH; COVERAGE = 500SF PER BALE)	BALE	\$45.00	\$720.00	\$720.00	\$432.00	\$288.00
36	PLUG PLANTING LABOR INCLUDING LAYOUT, COMPOST, MULCH	HR	\$165.00	\$5,940.00	\$5,940.00	\$3,564.00	\$2,376.00
48	SHRUB PLANTING LABOR	HR	\$185.00	\$8,880.00	\$8,880.00	\$5,328.00	\$3,552.00
3	POST-PLANTING COMPOST TEA APPLICATIONS	EA	\$150.00	\$450.00	\$450.00	\$270.00	\$180.00
900	TEMPORARY PROTECTIVE FENCING UNTIL ESTABLISHMENT	LF	\$3.95	\$3,555.00	\$3,555.00	\$2,133.00	\$1,422.00
					\$58,260.00	\$36,956.00	\$24,804.00

5. SPECIMEN NATIVE TREE

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
	REMOVE EXISTING STUMP	LS	\$500.00	\$500.00	\$500.00	\$300.00	\$200.00
1	4 - 4.5" CAL SPECIMEN TREE (NATIVE & LOW GROWING)	EA	\$3,500.00	\$3,500.00	\$3,500.00	\$2,100.00	\$1,400.00
	SELECTION & PICKUP AT LOCAL NURSERY	LS	\$200.00	\$200.00	\$200.00	\$120.00	\$80.00
0.5	PLANTING SOIL MIX	CY	\$50.00	\$25.00	\$25.00	\$15.00	\$10.00
0.5	MULCH	CY	\$50.00	\$25.00	\$25.00	\$15.00	\$10.00
1	TREE GUYING KIT & SAFETY FLAGS	LS	\$30.00	\$30.00	\$30.00	\$18.00	\$12.00
4	PLANTING LABOR + EQUIPMENT	HR	\$185.00	\$740.00	\$740.00	\$444.00	\$296.00
					\$5,020.00	\$3,012.00	\$2,008.00

INTERPRETATIVE SIGNAGE

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
	KIOSK	ALLOW	\$5,200.00	\$5,200.00	\$5,200.00	\$3,120.00	\$2,080.00
	GRAPHICAL DESIGN & DELIVERY TO SITE	ALLOW	\$3,200.00	\$3,200.00	\$3,200.00	\$1,920.00	\$1,280.00
					\$8,400.00	\$5,040.00	\$3,360.00

SOFT COSTS

QTY	ITEM	UNIT	COST	+ QTY	SUBTOTAL	GRANT TO COVER	TOWN
	ENGINEERING & DESIGN PROFESSIONAL SERVICES	ALLOW	\$9,000.00	\$9,000.00	\$9,000.00	\$5,400.00	\$3,600.00
					\$9,000.00	\$5,400.00	\$3,600.00

Total Project Value \$199,790.00
 Grant Request (60%) **\$119,874.00**
 Matching From Town of Trumbull (40%) **\$79,916.00**



Prep'd Date 9/20/2012 By JAR
 Ch'kd Date _____ By _____
 Town of Trumbull, CT
 Funds _____
 Town No. _____
 Project No. _____
 Sheet No. 1 of 1

**Opinion of Probable Cost
 for the Construction of
 Main Street / Route 111
 Trumbull, CT
 BASE CONTRACT**

Project Description _____ Preliminary Cost Estimate _____
 FROM STA _____ TO STA _____
 A LENGTH _____ FEET AS SHOWN ON THE PLANS _____

Item	Est. Quant.	Unit	Unit Price	Total
Pavement; Reclaim		SY	\$ 11.00	
Pavement; Milling [0'-4", \$4]		SY	\$ 4.00	
Pavement; HMA (\$90-\$110) 4"	140	Ton	\$ 100.00	\$ 14,000
Bituminous Concrete Sidewalk (5' width; x' length)		SY	\$ 60.00	
Drainage; Total Pavement Area "All New" (Suburban \$2.00 - CBD \$3.00)		SF	\$ 3.00	
Drainage; Total Pavement Area "Upgrade" (\$0.75)		SF		
Subbase (<500CY/\$50, 500-2000CY/\$35, >2000CY/\$30) 12" for 10% of area for patching	225	CY	\$ 40.00	\$ 9,000
Pavement; Full Depth Patching		SY	\$ 30.00	
Drainage; Pipe (12" - 15" - 24" - 48") (\$30/\$35/\$50/\$90)		LF		
Drainage; Catch Basins (\$2500)	1	EA	\$ 2,500.00	\$ 2,500
Drainage; Double Catch Basins (\$1800-\$2000)		EA		
Drainage; New Catch Basin Top (\$800)	4	EA	\$ 800.00	\$ 3,200
Drainage; Reset Catch Basins (\$500-\$800) Including MH's		EA	\$ 550.00	
Drainage; Culvert Ends (\$800-\$1000)		EA		
Curbing; BCLC (\$2.50-\$8.00)		LF	\$ 6.00	
Curbing; Add 2 foot strip of pavement x length	2,640	SF	\$ 7.00	\$ 18,480
Curbing; Cast in Place Concrete (\$32)	1,320	LF	\$ 32.00	\$ 42,240
Curbing; Granite (\$35 Est % of total quantity for replacement)		LF	\$ 35.00	
Earth Exc. (<500CY/\$48, 500-2500CY/\$33; 2500-5000CY/\$25, >5000CY/\$20) 1' depth	405	CY	\$ 33.00	\$ 13,365
Rock Exc. (<654CY/\$57, 654-6540CY/\$34; >6540CY/\$23)		CY	\$ 67.30	
Borrow (<654/\$19, 654-6540/\$12; >6540/\$6.50)		CY	\$ 19.00	
Guide Railing; R-1 or 3 Cable (\$7-\$11)		LF	\$ 28.00	
Guide Railing; R-B (350) (\$12-\$16)		LF	\$ 15.00	
Guide Railing; Systems 2-8A (\$55-\$70)		LF		
Guide Railing; Anchors (\$500-\$860)		EA	\$ 500.00	
Impact Attenuator (Type B - Median/Gore)		EA	\$ 25,000.00	
Precast Concrete Barrier Curb (15" x 32")		LF	\$ 42.00	
Precast Concrete Barrier Curb (24" x 32")		LF	\$ 49.00	
Concrete Driveway Ramp (x' total length)		SF	\$ 14.00	
Concrete Sidewalk	2,710	SF	\$ 14.00	\$ 37,940
Bituminous Driveway (\$25-\$35)	75	SY	\$ 35.00	\$ 2,625
Turf Establishment	545	SY	\$ 5.00	\$ 2,725
Interconnection, fiber optic cable and 3" R.M.C.		LF	\$ 30.00	
Sedimentation Control (\$2-\$5)	1,500	LF	\$ 4.00	\$ 6,000
System Integration L.S.		LS		
Emergency vehicle preemption		EA	\$ 5,000.00	
Traffic Signals; New State Signal (\$100,000-\$120,000/intersection)	1	EA	\$ 150,000.00	\$ 150,000
Traffic Signals; Major Modification (\$80,000/intersection)		EA		
Traffic Signals; Minor Modification (\$30,000/intersection)		EA	\$ 30,000.00	
Retaining Wall; Double Wall & Reinforcing Earth (\$51.11-\$56)		SF		
Retaining Wall; Cast-in-Place Concrete (\$60.40-\$70)		SF		
Loop Detector Saw Cut	500	LF	\$ 15.00	\$ 7,500
			SUBTOTAL	\$ 309,575
Traffic Items (4%)		4%		\$ 12,383
Minor Items (0-25%) (Preservation 10%) (Rehabilitation 15%) (Full Depth Reconstruction 25%)		15%		\$ 46,436
			SUBTOTAL	\$ 368,394
Contract Items				
Cleaning and Grubbing Roadway		0%		
Main & Protection of Traffic		4%		\$ 14,738
Trafficperson (state or town officer = \$75/hr)	400	HR	\$ 75.00	\$ 30,000
Mobilization (7.5%)		7.5%		\$ 27,830
Construction Staking (1%)		1%		\$ 3,684
Inflation Factor (3% per year)		0%		
			CONSTRUCTION TOTALS	\$ 444,444
CONTINGENCIES (<\$5,000,000/10%) (>\$5,000,000/5%)		10%		\$ 44,444
INCIDENTALS (<\$1 million/30%) [\$1-5 million/25%] [\$5-10 million/23%] (overlays 15%)		15%		\$ 66,667
UTILITIES (Overhead, Fire Hydrant)				
PRELIMINARY ENGINEERING AND ENVIRONMENTAL RIGHTS OF WAY		0%		
Estimated By:			Sub-TOTAL ESTIMATED COST	\$ 555,554
Checked By:			TOWN CASH	
Date of Estimate:			TOTAL ESTIMATED COST	\$ 555,554

EXHIBIT G

Project : **Colony Road Pond**
Restoration

Date: 9/14/2015
Estimate By: Fred T&B
Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Earth Excavation and Disposal	CY	2,600	\$25.00	\$65,000
	Cut Bituminous Concrete Pavement	LF	0	\$2.00	\$0
	Structure Excavation - Earth	CY	0	\$40.00	\$0
	Structure Excavation - Rock	CY	0	\$150.00	\$0
	Formation of Subgrade	SY	0	\$1.50	\$0
	Cold Reclaimed Asphalt Pavement	SY	0	\$2.50	\$0
	Handling Cold Reclaimed Asphalt Pavment	SY	0	\$2.00	\$0
	Material for Tack Coat	Gal	0	\$5.00	\$0
	HMA S 0.375"	Ton	0	\$110.00	\$0
	Rip Rap Channels	LF	450	\$50.00	\$22,500
	Cut Bituminous Concrete Pavement	LF	0	\$2.00	\$0
	Retaining Wall Stone Veneer Facing	SF	0	\$20.00	\$0
	Cofferdam and Dewatering	LS	1	\$50,000.00	\$50,000
	Stone Veneer Facing	SF	500	\$0.00	\$0
	Cast-In-Place Concrete, Class "A"	CY	50	\$0.00	\$0
	Re-lay drainage pipe	LF	30	\$0.00	\$0
	Removal of Existing Masonry	CY	50	\$200.00	\$10,000
	Water for Dust Control	M.Gal	2,000	\$2.00	\$4,000
	Furnishing and Placing of Topsoil	SY	2,800	\$6.00	\$16,800
	Wetland S Plans Restoration	SY	2,800	\$25.00	\$70,000
	Grout Existing Culvert	LS	0	\$5,000.00	\$0
	Metal Beam Rail	LF	0	\$50.00	\$0
	4" White Epoxy Resin Pavement Marking	LF	0	\$1.00	\$0
				UNIT PRICE SUBTOTAL =	\$238,300

ALLOWANCES

Mobilization	ALLOWANCE	\$	50,000.00
Permitting	ALLOWANCE	\$	50,000.00
		\$	-
		ALLOWANCE SUBTOTAL =	\$ 100,000.00

Design expense

		UNIT PRICE + ALLOWANCE =	\$ 338,300.00
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LUMP SUM ITEMS

Design	\$	32,000.00	
Inspection	\$	40,000.00	
Layout	\$	4,000.00	
		LUMP SUM SUBTOTAL =	\$ 76,000.00

Design expense

		SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM =	\$ 414,300.00
--	--	---	----------------------

CONTINGENCY AND INCIDENTALS

Contingency & Incidents (10% x (Unit Price + Allowances + Lump Sum))		\$	41,430.00
		TOTAL =	\$ 455,730.00

ADD 3% ESCALATION PER YEAR - IF NOT COMPLETED IN 2016 =		\$	13,672.00
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TOWN OF TRUMBULL
ENGINEERING DEPARTMENT
--- OPINION OF PROBABLE COST ---

Project : Bassick Road
Culvert at Bassick Project

Date: 9/14/2015
Estimate By: Fred T&B
Checked By: _____

ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	AMOUNT
	Earth Excavation	CY	20	\$15.00	\$300
	Cut Bituminous Concrete Pavement	LF	60	\$2.00	\$120
	Structure Excavation - Earth	CY	80	\$40.00	\$3,200
	Structure Excavation - Rock	CY	15	\$150.00	\$2,250
	Formation of Subgrade	SY	350	\$1.50	\$525
	Pavement Milling	SY	350	\$2.50	\$875
	Subbase	CY	100	\$35.00	\$3,500
	Material for Tack Coat	Gal	20	\$5.00	\$100
	HMA 5 0.375"	Ton	90	\$110.00	\$9,900
	Replace Headwall & Endwall	CY	50	\$1,000.00	\$50,000
	Cut Bituminous Concrete Pavement	LF	200	\$2.00	\$400
	Cofferdam and Dewatering	LS	1	\$25,000.00	\$25,000
	Stone Veneer Facing	SF	500	\$20.00	\$10,000
	Cast-In-Place Concrete, Class "A"	CY	50	\$1,000.00	\$50,000
	Re-lay drainage pipe	LF	30	\$100.00	\$3,000
	Removal of Existing Masonry	CY	50	\$200.00	\$10,000
	Water for Dust Control	M.Gal	2,000	\$2.00	\$4,000
	Rip Rap	CY	50	\$50.00	\$2,500
	Furnishing and Placing of Topsoil	SY	100	\$6.00	\$600
	Turf Establishment	SY	100	\$2.00	\$200
	Grout Existing Culvert	LS	1	\$5,000.00	\$5,000
	Metal Beam Rail	LF	200	\$50.00	\$10,000
	4" White Epoxy Resin Pavement Marking	LF	200	\$1.00	\$200
				UNIT PRICE SUBTOTAL =	\$191,670

ALLOWANCES

Uniformed Traffic Person	ALLOWANCE	\$	34,700.00
Water Main Relocation	ALLOWANCE	\$	24,000.00
		\$	-
	ALLOWANCE SUBTOTAL =	\$	58,700.00

UNIT PRICE + ALLOWANCE = \$ 250,370.00

LUMP SUM ITEMS

Design	\$	32,000.00
Inspection	\$	45,000.00
Layout	\$	4,000.00
	LUMP SUM SUBTOTAL =	\$ 81,000.00

SUBTOTAL -UNIT PRICE +ALLOWANCES+ LUMP SUM = \$ 331,370.00

CONTINGENCY AND INCIDENTALS

Contingency & Incidents (10% x (Unit Price + Allowances + Lump Sum))	\$	33,137.00
	TOTAL =	\$ 364,507.00

ADD 3% ESCALATION PER YEAR - IF NOT COMPLETED IN 2016 = \$ 375,442.00

Tighe & Bond

Consulting Engineers
Environmental Specialists

Prep'd Date 6/26/2015 By CDY
 Ch'kd Date 6/26/2015 By AJM
 Town of Trumbull, CT
 Project No. T0196-52
 Sheet No. 1 of 1

Project Description Opinion of Probable Cost for the Construction of
Pequonnock River Trail Crossing Improvements
Route 111 (Monroe Turnpike) Crossing
Preliminary Concept Improvements

No.	Item	Unit	Quantity	Price	Amount
General Conditions					
1	Mobilization and Demobilization	LS	1	\$1,500.00	\$1,500
2	Maintenance and Protection of Traffic	LS	1	\$5,000.00	\$5,000
Pavement Modifications					
3	Tactile Warning Strip	LF	30	\$65.00	\$1,950
4	Textured Pavement Crosswalk	SF	500	\$30.00	\$15,000
Signage and Pavement Markings					
5	Sign Face - Sheet Aluminum	SF	50	\$40.00	\$2,000
6	Rectangular Rapid Flashing Beacon (RRFB) - Solar Powered (Including Push Button	Each	3	\$7,500.00	\$22,500
7	Traffic Control Foundation - Pedestal - Type 1	Each	1	\$375.00	\$375
8	8' Aluminum Pedestal	Each	1	\$375.00	\$375
9	Epoxy Resign Pavement Markings, Symbols and Legends	SF	750	\$3.00	\$2,250
				Subtotal	\$50,950
				10%	Contingencies \$5,095.00
				30%	Incidentals \$15,285.00
					Engineering \$15,000.00
				TOTAL	\$86,000

Tighe & Bond

Consulting Engineers
Environmental Specialists

Prep'd Date 3/16/2015 By CDY
 Ch'kd Date 3/16/2015 By DCH
 Town of Trumbull, CT
 Project No. T0196-52
 Sheet No. 1 of 1

Project Description Opinion of Probable Cost for the Construction of
Pequonnock River Trail Crossing Improvements
Whitney Avenue Crossing
Preliminary Concept

No.	Item	Unit	Quantity	Price	Amount
General Conditions					
1	Mobilization and Demobilization (~2.0%)	LS	1	\$2,000.00	\$2,000
2	Maintenance and Protection of Traffic	LS	1	\$2,500.00	\$2,500
Landscaping					
3	Tree Removal	EA	5	\$500.00	\$2,500
4	Clearing & Grubbing	LS	1	\$2,500.00	\$2,500
5	Furnishing and Placing of 4" Thick of Topsoil	SY	225	\$8.00	\$1,800
6	Turf Establishment	SY	225	\$3.00	\$675
Soil Erosion Measures					
7	Silt Sack	Each	6	\$250.00	\$1,500
8	Siltation Fencing	LF	500	\$5.00	\$2,500
Signage and Pavement Markings					
9	Sign Face - Sheet Aluminum	SF	85	\$40.00	\$3,400
10	Metal Sign Post	Each	2	\$250.00	\$500
11	Flashing Beacon / Rectangular Rapid Flashing Beacon (RRFB) - Solar Powered	Each	2	\$7,500.00	\$15,000
12	Traffic Control Foundation - Pedestal - Type 1	Each	2	\$375.00	\$750
13	8' Aluminum Pedestal	Each	2	\$375.00	\$750
14	Removal of Pavement Markings	SF	1,600	\$0.80	\$1,280
15	Removal and/or Relocation of Existing Signs	Each	5	\$100.00	\$500
16	4" Epoxy Resin White Pavement Marking	LF	2,000	\$0.50	\$1,000
17	4" Epoxy Resin Yellow Pavement Marking	LF	2,000	\$0.50	\$1,000
18	Epoxy Resin Pavement Markings, Symbols and Legends	SF	300	\$3.00	\$900
				Subtotal	\$41,060
				10%	Contingencies \$4,110.00
				30%	Incidentals \$12,320.00
				TOTAL	\$57,000

EXHIBIT H

