

Town of Mansfield

Adopted Budget for FY 2019/2020



Town Meeting - May 14, 2019

MANSFIELD

C O N N E C T I C U T

Your place to grow

Town Council

Paul M. Shapiro, Mayor
Antonia Moran, Deputy Mayor
Terry Berthelot
Caitlin Briody
David Freudmann
Peter Kochenburger
Ben Shaiken
Ronald Schurin
Elizabeth Wassmundt

Derrick M. Kennedy
Town Manager

Joshua S. Putman
Assistant Town Manager

Cheryl A. Trahan
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Mansfield
Connecticut**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

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BUDGET MESSAGE

Derrick Kennedy
Town Manager

May 31, 2019

Dear Mansfield Citizen:

As has been commonplace in recent years, this budget reflects a professional, responsible spending plan for the Town of Mansfield while being cognizant of our dependence on state aid. The adopted operating budget and Capital Improvement Program (CIP) are designed to be prudent spending plans and accomplish the following:

- Absorb the reduction in Education Grant-in-Aid;
- Preserve and maintain the quality of current programs and services, in conformance with Council policy objectives;
- Maintain our pay-as-you-go plan to fund the capital improvement program (CIP); and
- Continue Council's commitment to build fund balance in the general fund.

The FY 2019/20 combined General Fund Budget, inclusive of the contribution to Regional School District 19, totals \$53,872,970, an increase of \$1,084,730, or 2.1% from the prior year. The adopted budget would require a mill rate of 31.38 mills on real estate and personal property, representing a 0.50 mill or 1.62% increase. The adopted Capital Fund budget totals \$3,473,460, a decrease of \$346,890. The fund is being supplemented by over \$400,000 in capital project funding from other funds. Finally, the Capital Nonrecurring Reserve Fund (CNR) adopted budget totals \$2,597,380, all of which is funding the Capital Fund.

General Fund Budget

The Adopted General Fund budget of \$42,764,530 for the Town of Mansfield, inclusive of the Mansfield Board of Education, represents an increase of \$930,730, or 2.2 %, over the current year.

The Town of Mansfield's General Fund budget is made up of two major components: general government operations and the Mansfield Board of Education budget. General government operations include the operating budget for municipal functions (exclusive of PreK-12 education) and contributions to the capital fund and the debt service fund. General Government represents 35 percent of the total Town budget.

With regards to the General Government, funding for operations is increased by \$753,040, or 4.1%, over the current year. The significant cost drivers leading to this increase include:

- Obligated wages and benefit increase
- Reduction in ECS funding
- Debt Service increases due to recent bond sales
- Increase contribution to MERS due to discount rate decrease

It is important to note that both the Debt Services Fund and Capital Fund are budgeted under general government operation and support the Mansfield Public Schools in addition to municipal operations.

Region 19 Budget

Mansfield's proportionate share of the Region 19 Board of Education Budget is \$11,108,440, an increase of \$154,000 or 1.4% over the current year and represents 21% of the total Town budget.

Other Funds

Staff have included in this budget information on the other major operating funds of the Town government. These include Town Aid Road, internal service funds, enterprise funds, the daycare fund, the recreation program fund, the cemetery fund, the health district fund, and the Mansfield Downtown Partnership budget. All of these funds either receive support from the tax base or support significant activities affecting the Town.

Revenue Outlook

The October 1, 2018 grand list has increased by \$2,384,004 or 0.22%. Real estate has increased \$2,702,269, or 0.28%. Personal property increased \$931,760 or 1.26%. Motor Vehicles have decreased \$1,250,025 or (1.51%).

Offsetting the increase in the grand list, intergovernmental revenue is projected to decrease by \$200,000 or 1.0% below the current year budget.

Impact on the Taxpayer

The adopted budget for the Town, Mansfield Public Schools, and for Region 19, have collectively increased by \$1,084,730, or 2.1%. To support this increase a 1.62% tax increase would be required and the mill rate would increase 0.50 mills to 31.38 mills on real estate and personal property. The median home, with a value of \$225,000, assessed at \$157,000, would see a \$79 annual or \$7 monthly increase in taxes, if approved.

Conclusion

The adopted FY2020 budget represents a responsible spending plan that is designed to support current services, advance key Council policy goals and objectives, and limit the impact on the taxpayer.

The preparation of this document requires a great deal of time and effort. I would like to thank our various department heads and the members of the budget team – Cherie Trahan, Alicia Ducharme, and Joshua Putman - for their patient work in preparing this submission.

Sincerely,

Derrick M. Kennedy

Town Manager

**Town of Mansfield
General Fund
Major Cost Drivers - FY 2019/20**

Salaries & Wages	340,010
Other Purchased Services	315,260
Contingency	309,800
Benefits	191,760
Transfer Out to Debt Service	135,520
Supplies	70,970
Transfer Out to Other Agencies	71,000
Various Supplies & Services	(17,730)
Energy	(19,500)
Equipment & Rolling Stock Supplies	(32,700)
Transfers Out - Medical Pension Trust Fund	(89,720)
Transfers Out - Capital Projects	(521,630)
	<u>\$ 753,040</u>

ISSUE PAPER

STATE REVENUE

On February 20, 2019, the Governor proposed his state budget for FY 2019/20. His recommended budget calls for an overall reduction in municipal aid of \$47.6 million (1.5%) from FY 2018/19.

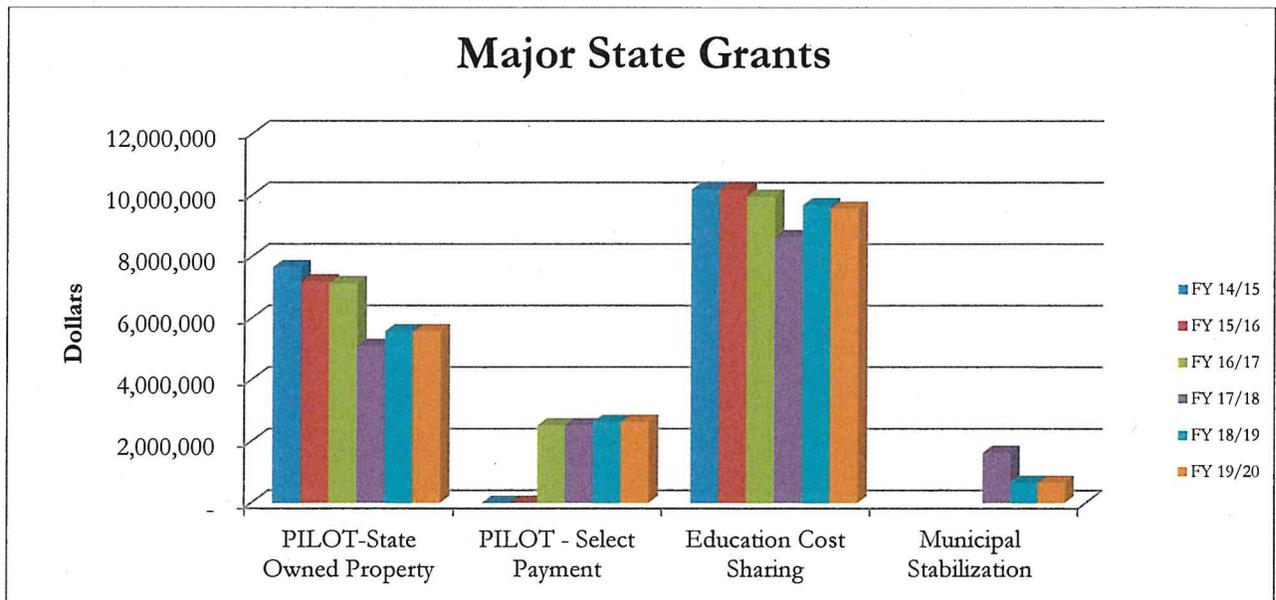
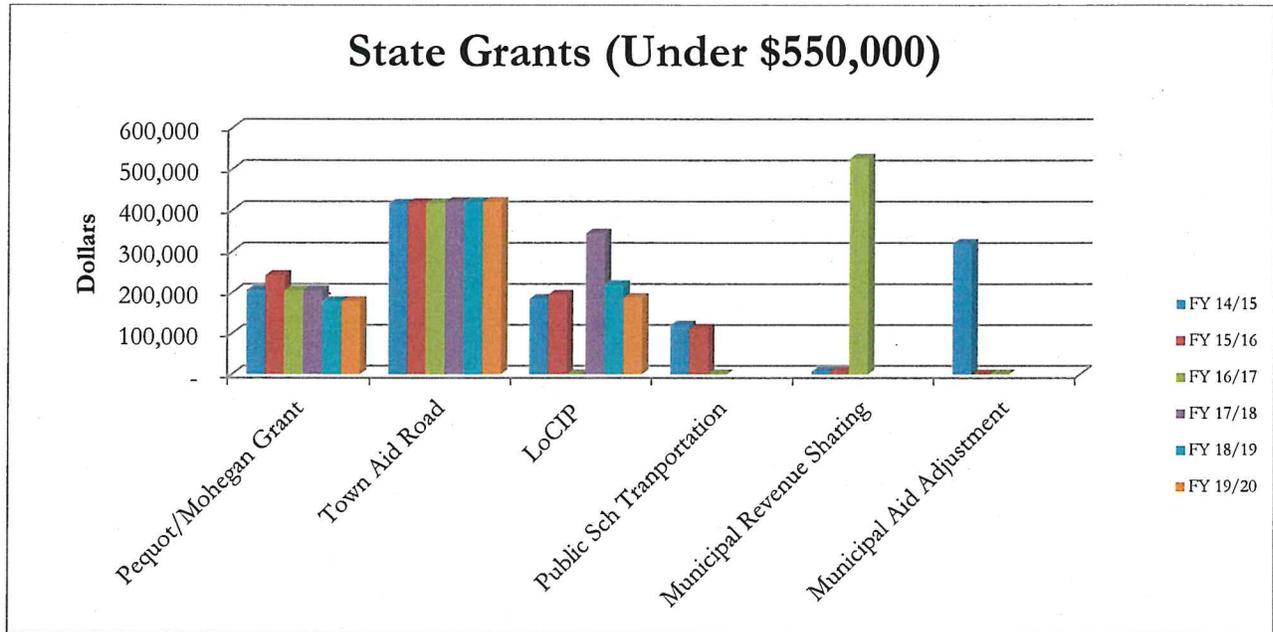
The Governor's plan primarily retains the current Education Cost Sharing (ECS) formula and continues the phase-in of increases for towns that are underfunded according to the formula. There is, however, a substantial change proposed to the current phase in of ECS reductions for towns that are overfunded according to the formula. Current law states that overfunded towns will receive, through FY 2026/27, the prior year's amount minus 8.33% of the difference between the fully funded amount and the base (FY 2016/17) amount. The Governor proposed accelerating the reductions for those towns, cutting the amount by 25% each year through FY 2021/22. However, this proposal was not approved by the General Assembly and Mansfield's reduction in ECS funding is \$114,176

The Governor also proposed structural changes to the Teachers' Retirement System (TRS), including reducing the assumed rate of return from 8.30% to 6.9%; re-amortizing the unfunded liability over a new 30-year period; and transitioning from level percent of payroll to level dollar amortization phased in over five years. Importantly, the recommendation also has municipalities contributing to the TRS. The base contribution from municipalities would be 25% of normal cost, phased-in over three years with Distressed municipalities receiving a rate of 5% of normal cost. The contribution would be increased above the base for towns with average teachers' salaries that are higher than the statewide median pensionable salary. Under the proposal, Mansfield's contribution would be \$133,525 for FY 2019/20 however this was not approved by the General Assembly for the State's Adopted budget.

Non-education state aid is proposed to increase \$1.5 million in FY 2019/20 overall. However, the Local Capital Improvement Program is proposed to decrease \$5 million, which translates to a \$31,230 reduction for Mansfield. The table below reflects the impact of the state budget on Mansfield.

	Actual	Actual	Actual	Governor's Proposed	G.A. Adopted
Grant	2016/17	2017/18	2018/19	02/20/19	06/04/19
Pequot Grant	204,996	204,996	179,151	179,151	179,151
PILOT - State Owned Property	7,131,699	5,094,973	5,566,517	5,566,517	5,566,517
PILOT - Colleges & Hospitals			7,583	7,583	7,583
ECS	9,947,410	8,636,116	9,675,272	9,229,102	9,561,096
Town Aid	416,521	419,790	420,031	420,031	420,031
LoCIP	-	343,512	218,600	187,370	187,370
Grants for Municipal Projects			6,841	6,841	6,841
Municipal Revenue Sharing	525,280				
MRS Select Payment in Lieu	2,516,331	2,516,331	2,630,447	2,630,447	2,630,447
Municipal Stabilization Grant		1,626,768	661,283	661,283	661,283
Teacher's Retirement System				(133,525)	-
Total	20,742,237	18,842,486	19,365,725	18,754,800	19,220,319
Increase/(Decrease)		(1,899,751)	523,239	(610,925)	(145,406)
% 'Increase/(Decrease)		(9.2%)	2.8%	(3.2%)	(0.8%)

The following charts show the historical trends of Mansfield's major state aid grants.



ISSUE PAPER

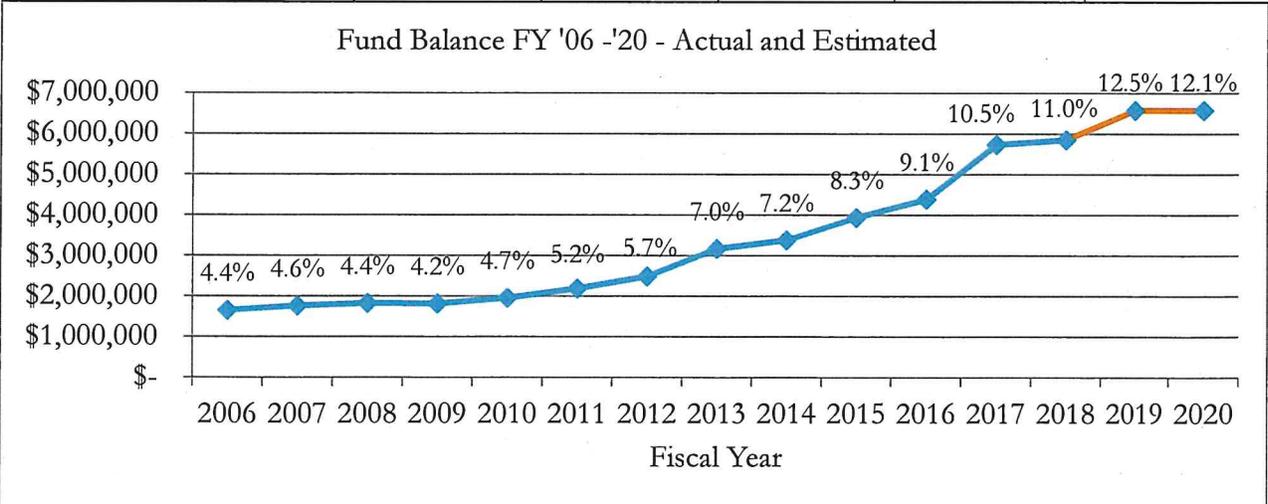
FUND BALANCE

Fund balance is a measure of the Town’s capacity to withstand financial emergencies or to undertake unforeseen but necessary projects. Rating agencies place special emphasis on fund balance when assigning bond ratings to municipalities and view adequate fund balance as an indication of sound financial management.

Many years ago, the Town Council adopted a plan in which the Town would no longer utilize an appropriation from fund balance to balance the general fund operating budget. Management made this recommendation because the practice of using fund balance on a one-time basis has an inherently destabilizing impact upon the operating budget and could result in a negative outlook from the rating agencies. More recently (August 2012), the Town Council revised the Fund Balance Policy to provide that the Town will strive to maintain an unrestricted fund balance of 17% of the general fund operating budget with up to 2% of the same accounted for in the unrestricted fund balance of other governmental funds.

Increasing fund balance is important in order to provide the Town with sufficient reserve to meet unforeseen circumstances. The Town plans to continue to increase fund balance gradually over time until we reach the recommended level of fund balance by the rating agencies.

	General Fund Balance (GAAP Basis)				
	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Assigned	\$ 202,139	\$ 300,000	\$ 143,303	\$ 0	\$ 0
Unassigned	4,186,090	5,432,065	5,849,627	6,573,663	6,573,663
Total Fund Balance	\$ 4,388,229	\$ 5,732,065	\$ 5,992,930	\$ 6,573,663	\$ 6,573,663
GAAP Expenditures and Other Financing Uses	\$ 48,309,750	\$ 51,796,955	\$ 53,018,631	\$ 52,788,240	\$ 54,125,520
Unassigned Fund Balance as % of Total Expenditures	9.1%	10.5%	11.0%	12.5%	12.1%



ISSUE PAPER

STORRS CENTER RESERVE ACCOUNT

In FY 2010/11 the Town established a reserve account to accumulate permitting fees for the Storrs Center development project and the net tax revenue generated during the tax abatement period for the project. The Town is reserving these revenues to cover the one-time costs and the public infrastructure improvements related to the project.

The following schedule reflects the activity in the Storrs Center Reserve Account in the Capital Fund for FY 2016/17 through projections for FY 2019/20. As the one-time costs are coming to an end, the Reserve Account will primarily provide funding for the operating costs for the Nash-Zimmer Transportation Center, the contribution for the Garage Repair and Maintenance Reserve, and to pay-off infrastructure overruns.

The total estimated cost of the infrastructure overruns was \$768,000. Below is the estimated payment plan for the remaining overrun balance from the Reserve Account:

Remaining Estimated Overrun Balance	\$ 494,000
FY 18/19 Projected Payment	(120,000)
FY 19/20 Projected Payment	(115,000)
FY 20/21 Projected Payment	(130,000)
FY 21/22 Projected Payment	<u>(129,000)</u>
Balance	<u>\$ 0</u>

Storrs Center Reserve Account - Fund 400-84103

Estimated Account Balance

	FY 16/17	FY 17/18	FY 18/19	FY 19/20
	Actual	Actual	Estimated	Projected
Funding Sources:				
Storrs Center Gross Taxes	\$ 3,144,643	\$ 3,472,330	\$ 3,538,920	\$ 3,481,653
Less: Tax Abatement	(671,000)	(606,000)	(581,000)	(554,000)
Net Storrs Center Tax	2,473,643	2,866,330	2,957,920	2,927,653
Less: Est. Operating Costs	(296,250)	(303,656)	(309,729)	(350,000)
Less: Tax Relief	(2,002,393)	(2,237,674)	(2,498,191)	(2,462,653)
Net Transfer to Reserve	175,000	325,000	150,000	115,000
Permitting & Fire Safety Fees	13,774	1,557	3,000	1,500
Other Local	50,000	54,545	54,636	56,000
Capital Non-recurring Fund				
Total Project Funding	\$ 238,774	\$ 381,102	\$ 207,636	\$ 172,500
Project Expenditures:				
Infrastructure Improvements	\$ -	\$ -	\$ -	\$ -
Fire/Bldg Insp. One-time Costs	117,554	2,442		
Purchased Services	17,858	30,680	20,000	
Legal Services	15,212	1,347		
Capital Equipment	5,812			
Repairs & Maintenance	13,028	27		
Intermodal Operating	115,000	124,000	105,000	80,000
Construction Overruns	150,000	125,000	120,000	115,000
Garage Repair Reserve	44,915	54,545	54,636	56,275
Total Project Expenses	\$ 479,379	\$ 338,041	\$ 299,636	\$ 251,275
Net Activity Incr/(Decr)	(240,605)	43,061	(92,000)	(78,775)
Beginning Balance	371,303	130,698	173,759	81,759
Ending Balance	\$ 130,698	\$ 173,759	\$ 81,759	\$ 2,984

ISSUE PAPER

STAFFING CHANGES FY 2019/20

A summary of staffing changes for FY 2019/20 is as follows:

Finance

- Management recommended funding for a Purchasing Agent. Adding this position will centralize purchasing for all entities and will be included in Finance shared services. Cost to the General Fund: \$42,093 for salary and benefits.

Fire and Emergency Services

- Management recommended funding for a 15th Firefighter. Adding this additional firefighter will allow the staffing of another ambulance, increase our ability to respond to emergencies and provide a safer work environment for our firefighters. The department is applying for a SAFER grant through FEMA. If the department is awarded the grant, the Town would need to budget for one more additional firefighter, but the cost would be covered by the grant. Cost to the General Fund: \$94,301 for salary and benefits, and \$7,000 for training which is offset by savings in the Part-Time salaries and benefits of (\$39,320).

Public Works

- Management recommended funding for a full-time Tree Expert. Our current contract for tree removal services cost approximately \$25,000. With the volume of tree calls increasing combined with two significant infestations of insects, Ash Borer and Gypsy Moths, we will be removing approximately 98% of all ash trees within the Town's right of way and moth damaged oaks within the next 5 to 10 years. With the future looking at almost daily tree work, doing this work in-house will be significantly cheaper than contracted work. Cost to the General Fund: \$86,240 for salary and benefits.

Human Services

- Management recommended funding for a full-time Social Worker due to the high demand of services for Mansfield Public School and for the community. Cost to the General Fund: \$80,604 for salary and benefits.

ISSUE PAPER

MANAGEMENT SERVICES FUND

The Management Services Fund is an internal service fund. In governmental accounting, an internal service fund is used to track goods or services shifted between funds, departments or agencies on a cost reimbursement basis with the goal to “break even” rather than make a profit. This type of fund is typically used for departments that provide services to other departments.

Over the years, the Town’s Management Services Fund has been used to account for the management of the following services: copiers; school bus facility; computer infrastructure and administration; communications; energy; and postal processing. The benefit of this type of fund is that all costs for a particular type of service, are reported in one place for simplicity and transparency.

The FY 2019/20 budget includes Shared Financial Services and Shared Information Technology Services in the Management Services Fund. All costs related to the provision of these services are collected and recorded in this fund. The revenue that supports these expenses comes from a charge to each one of the departments or agencies that use these services based on their level of support. Each department or agency will reflect one charge for the related service. For example, the Town budget will have one line item called Shared IT Services. The amount in this line item will be transferred to the Management Services Fund to pay for the Town’s share of information technology services.

For ease of comparison, we have restated the current year budget and prior year actual so that it reflects the same accounting for these services as the upcoming year. Departmental narratives, staffing and performance measures information previously included in the General Fund sections will now be included in the Management Services section. We anticipate moving Facilities Management to the Management Services Fund for the FY 2020/21 budget. This is also a shared department.

Budget Process

Budget Guidelines:

The goal of this budget is to preserve and maintain the quality of services, ensure accurate funding levels, maintain pay-as-you-go capital plan, continue to maintain or increase our fund balance, continue to fund long term liabilities, improve operational efficiencies and provide a public safety focus and improvements. In addition, present a balanced budget – one that ensures that we do not spend beyond our means. With this in mind, the following guidelines will be used in preparing this budget.

The adopted budget used the Governor's proposed budget for municipal aid. However, prior to setting the mill rate, the General Assembly adopted a State budget. The State Adopted budget estimate for municipal aid was used in setting the mill rate. With limited grand list growth of 0.22%, generating approximately \$80,000 in tax growth, the state aid reduction had an impact on Mansfield's budget. Every effort was made to absorb this reduction, meet the goals stated above and limit tax increases to the extent possible.

New positions will only be authorized based on demonstrated need. Each department should look primarily to savings from more efficient operating methods if expansion or improvements in services are to be instituted. However, new positions which are grant funded or promote Council goals and objectives or which constitute a clear improvement in service may be approved by the Town Manager. In either instance, it will be necessary to justify the request on the basis of improved workload measurements.

Estimates for contractual services and commodities should be based on prices in effect at the present time, unless the Finance Director provides official notification of a change.

Since the budget is a program of services as well as a financial plan, each department is requested to give special attention to justification on the basis of performance data. This information will give Council and citizens a better yardstick for evaluation and determination of the relative costs and benefits of their municipal services.

Basis of Budgeting:

1. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund, Capital Fund, and Capital and Non-Recurring Reserve Fund, which are the only funds with a legally adopted annual budget. Budgetary comparisons on a legal basis are included in the appropriate financial statements and schedules.
2. Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form

requested by the Town Manager so as to indicate the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.

3. Based on a schedule approved by the Town Council, the Town Manager shall present to the Council a budget consisting of:
 - (a) A budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
 - (b) The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comment the Manager wishes to provide;
 - (c) Statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
 - (d) Information on amounts of revenue by source, other than property taxes collected, in the last completed fiscal year, estimates for the current year and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
 - (e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
 - (f) And such other information as will assist the Town Council and the voting residents of Mansfield in deciding on an annual appropriation and a capital improvement program.
4. During the budget adoption process, the Town Council shall hold at least two Town Budget Information Meetings. At least 10 days prior to each meeting, the Town Council shall widely distribute budget information and notices of the meetings. The Town Council shall adopt a proposed budget, including a recommended appropriation act, by May 1.
5. An annual Town Meeting for budget consideration shall be held on the second Tuesday in May. This meeting shall consider the budget presented to it by the Council and may approve, lower, or raise the budget of any item. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration.

The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower, or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.

6. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if:
 - Within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
 - The Town Clerk determines the petition to be sufficient. If found to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.
 - After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least 10 days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.
 - A majority of those voting in the referendum vote against the budget.
7. The level of control for all legally adopted budgets (the level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval) is at the department level for the General Fund. The Council may make budgetary transfers from one department to another within the General Fund, not to exceed 0.5 percent of the annual budget in any one fiscal year. Transfers or new appropriations in an amount from 0.5 percent to an aggregate amount not to exceed one percent of the annual approved budget in any one fiscal year, may be approved by consecutive actions of the Council and a Town Meeting which shall be called by the Council following its action on the new spending proposal.

An appropriation or transfer of over one percent of the annual budget for an expenditure not provided for in the adopted budget may be approved by consecutive favorable actions of the Council and a referendum of the voters of the Town.

Notwithstanding the foregoing, the Council may approve appropriations without limitation as to amount if such appropriations are to be funded from revenues other than receipt of taxes or proceeds of borrowings authorized pursuant to Sections 406 and 407

of the Charter, unanticipated in the annual budget. The Council is authorized to establish special funds with respect to such appropriations.

8. Except for encumbrance accounting in the General Fund, all budgets are prepared on the modified accrual basis of accounting. Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Since the Town intends to honor contracts in process at year-end, encumbrances outstanding at June 30 are reported as assignments of fund balance, since they do not constitute expenditures or liabilities.
9. Except for capital projects, whose budgets remain in effect until completion of the project, even when projects extend more than one year, unencumbered appropriations lapse at year-end.

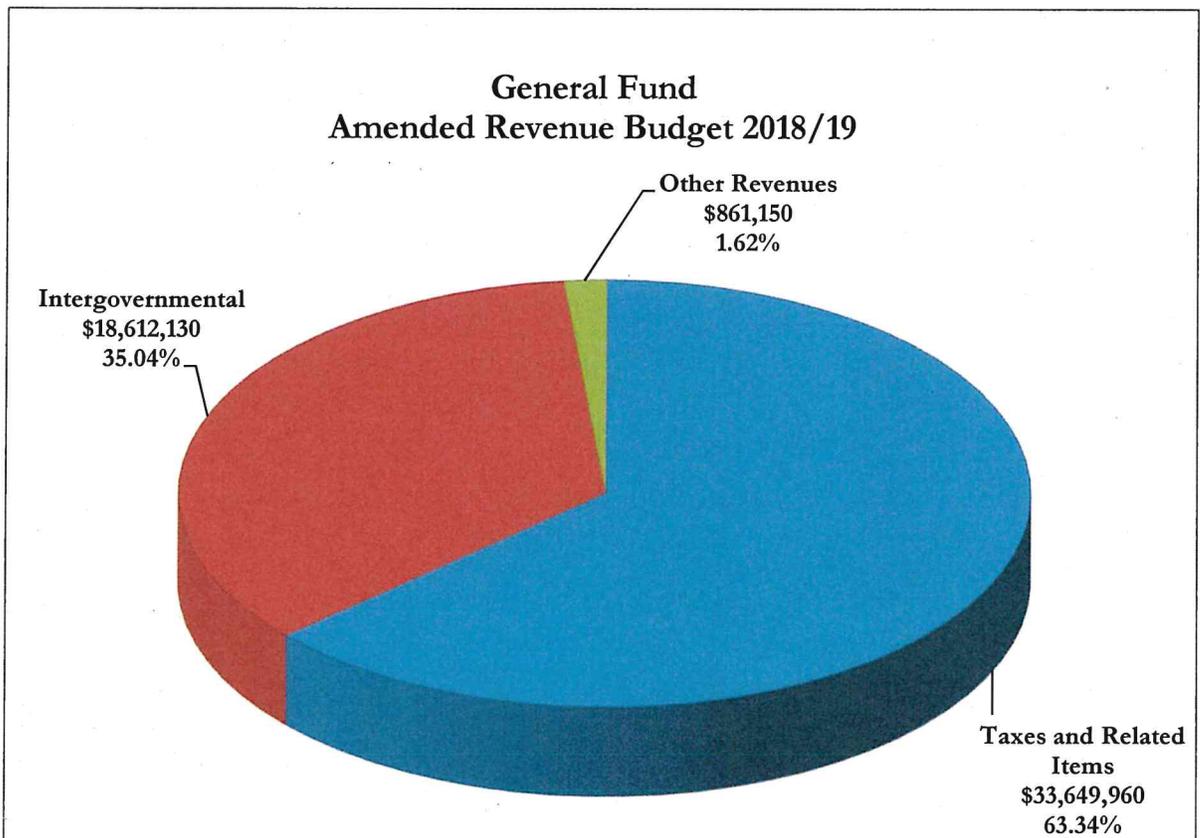
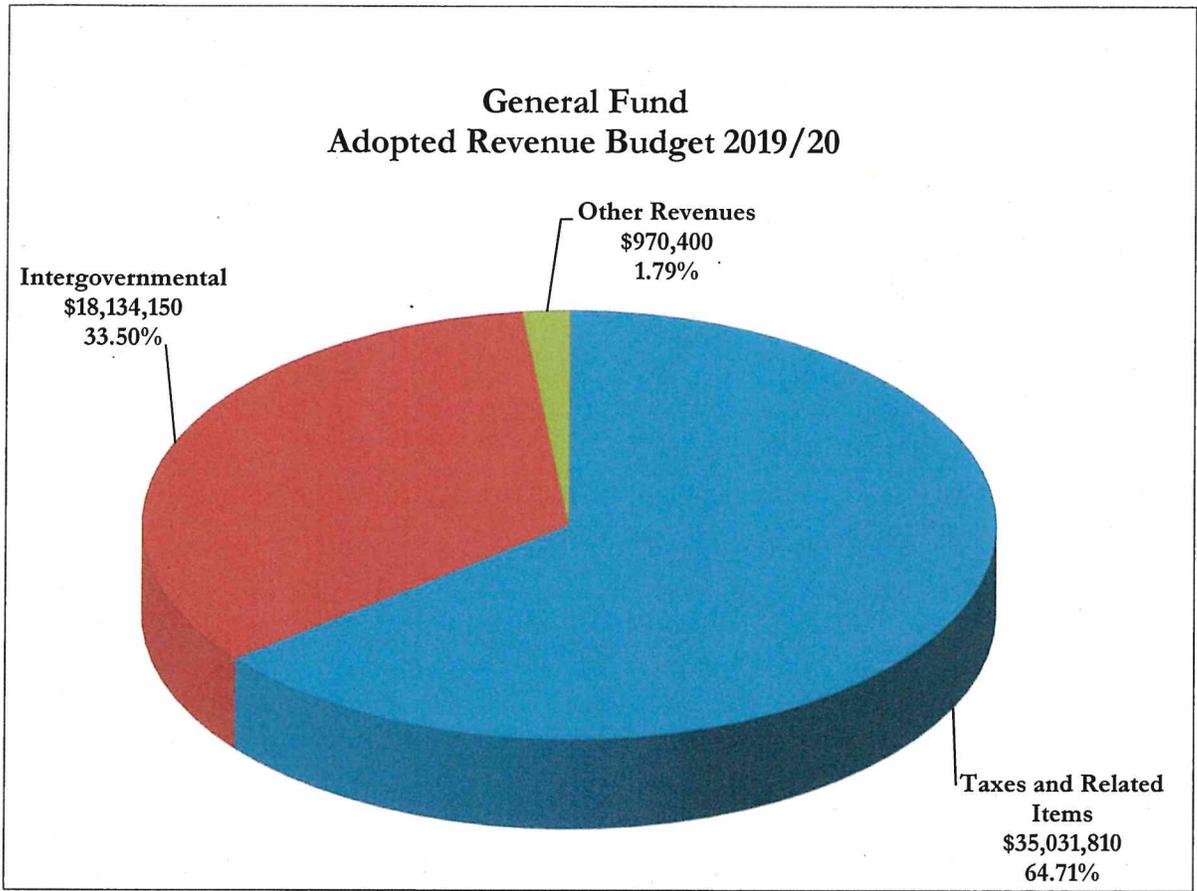
FY 2019/20 Budget Review Schedule

<p>March 25 Monday 5:30pm – 7:00pm (prior to regular meeting)</p>	<p>Budget Presentation Message, Budget in Brief, Guide to Budget, Revenue and Expenditure Summaries</p>	<p>Council Chambers Beck Building</p>
<p>March 27 Wednesday 6:30pm – 9:30pm</p>	<p>Budget Review – General Fund & Capital Gen. Government, Public Safety, Community Services, Community Development, Town-wide, Operating Transfers, Parks & Recreation Fund, Mansfield Discovery Depot, Other Operating Fund</p>	<p>Council Chambers Beck Building</p>
<p>April 01 Monday 4:30pm – 6:00pm</p>	<p>Public Information Session Manager’s Proposed Budget Review</p>	<p>Council Chambers Beck Building</p>
<p>April 03 Wednesday 6:30pm – 9:30pm</p>	<p>Budget Review – General Fund & Capital Board of Education, Shared Facilities Management, Shared Finance, Shared Information Technology & Management Services Fund</p>	<p>Council Chambers Beck Building</p>
<p>April 08 Monday 7:00pm</p>	<p>Public Hearing on Budget at Regular Council Meeting</p>	<p>Council Chambers Beck Building</p>
<p>April 10 Wednesday 6:30pm – 9:30pm</p>	<p>Budget Review – General Fund & Capital Public Works. Other funds: Town Aid, Sewer Operating, Solid Waste Fund, Transit Services, Debt Service, Health Insurance, Workers Comp, and Cemetery Fund. Other agencies: EHHD & MDP</p>	<p>Council Chambers Beck Building</p>
<p>April 14 – 19</p>	<p>School Vacation</p>	
<p>April 17 Wednesday 5:30pm – 8:30pm</p>	<p>Budget Review (if needed)</p>	<p>Council Chambers Beck Building</p>
<p>April 22 Monday 5:30pm – 7:00pm (prior to regular meeting)</p>	<p>Budget Discussion (flagged items & discussion)</p>	<p>Council Chambers Beck Building</p>
<p>April 25 Thursday 6:30pm – 9:30pm</p>	<p>Adoption of Budget</p>	<p>Council Chambers Beck Building</p>

April 29 Monday 6:30pm – 9:30pm	Adoption of Budget (if necessary)	Council Chambers Beck Building
May 06 Monday 7:00pm	Region 19 Annual Meeting on Budget	EO Smith Media Center
May 07 Tuesday	Region 19 Budget Referendum	Ashford, Mansfield, Willington
May 08 Wednesday 7:00pm – 8:30pm	Public Information Session Town Council Adopted Budget	Council Chambers Beck Building
May 14 Tuesday 7:00pm	Annual Town Meeting	Mansfield Middle School Auditorium

BUDGET IN BRIEF

Town of Mansfield
Budget in Brief

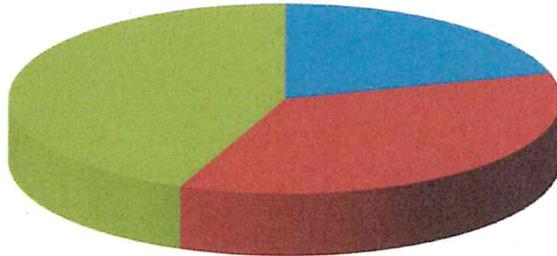


Town of Mansfield
Budget in Brief

General Fund
Adopted Expenditure Budget 2019/20

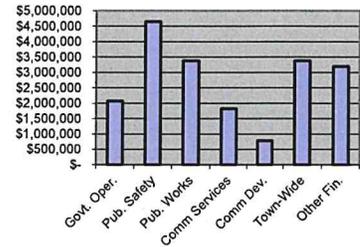
Mansfield BOE
\$23,637,850
43.88%

Reg. 19
Contributions
\$11,108,440
20.62%



General
Government
\$19,126,680
35.50%

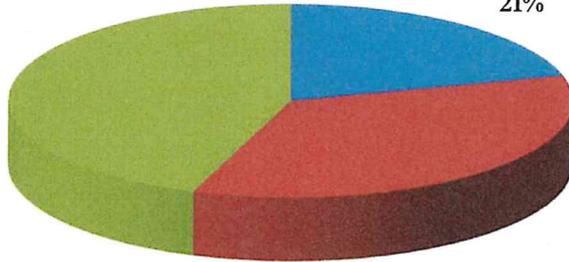
General Government
Expenditures by Major Category



General Fund
Amended Expenditure Budget 2018/19

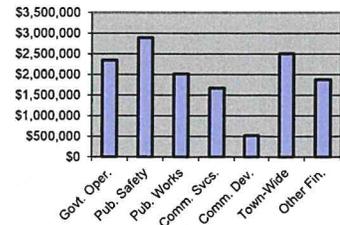
Mansfield BOE
\$23,460,160
44%

Reg. 19
Contributions
\$10,954,440
21%



General
Government
\$18,373,640

General Government
Expenditures by Major Category



**Town of Mansfield
Budget in Brief
Budget Highlights
2019/20**

- The combined proposed budget for the Town General Government, Mansfield Board of Education, and Contribution to Region 19 increased by \$1,084,730 from \$52,788,240 to \$53,872,970 or by 2.1 percent.
- The proposed Town of Mansfield budget for fiscal year 2019/20, including the Mansfield Board of Education is \$42,764,530, 2.2 percent increase over fiscal year 2018/19.
- The proposed General Government portion of the budget has increased by \$753,040, from \$18,373,640 to \$19,126,680 or by 4.1 percent. The increase is reflective of a decrease of \$521,630 for Capital projects, increase of \$135,250 for Debt contribution and an increase of \$1,139,420 for operating expenses.
- The proposed Mansfield Board of Education portion of the budget has increased by \$177,690, from \$23,460,160 to \$23,637,850 or by .8 percent.
- The proposed Region 19 Board of Education proportionate share for the Town of Mansfield has increased by \$154,000, from \$10,954,440 to \$11,108,440 or by 2.2 percent.
- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) is 31.38 mills, a .50 mill increase or 1.62 percent from fiscal year 2018/19.
- The Grand List has increased by \$2,384,004, from \$1,105,322,105 to \$1,107,706,109 or by .22 percent. Personal Property saw an increase of 1.26 percent or \$931,760. Real Estate saw an increase of 0.28 percent or \$2,702,269 and Motor Vehicles also saw a decrease of 1.51 percent or \$1,250,025.
- Under this proposal, the median homeowner would have an increase of \$79 in their annual taxes.

**Town of Mansfield
Budget in Brief
Expenditure Budget Summary**

	FY 18/19 Amended	FY 19/20 Adopted	Increase/Decrease	
			Amount	Percentage
Town:				
General Government:				
Operating Budget	\$ 15,804,630	\$ 16,944,050	\$ 1,139,420	7.2%
Capital Contribution	2,294,010	1,772,380	(521,630)	(22.7%)
Debt Contribution	275,000	410,250	135,250	49.2%
Total General Government	18,373,640	19,126,680	753,040	4.1%
Mansfield Board of Education	23,460,160	23,637,850	177,690	0.8%
Total Town of Mansfield	\$ 41,833,800	\$ 42,764,530	\$ 930,730	2.2%

	FY 18/19 Amended	FY 19/20 Proposed	Increase/Decrease	
			Amount	Percentage
Recap:				
Contribution to Region 19	\$ 10,954,440	\$ 11,108,440	\$ 154,000	1.4%
Town Expenditures	41,833,800	42,764,530	930,730	2.2%
Total Commitments	\$ 52,788,240	\$ 53,872,970	\$ 1,084,730	2.1%

**Town of Mansfield
Budget in Brief
Summary of Revenues and Expenditures**

2019/20 over 2018/19

	FY 18/19 Amended	FY 19/20 Adopted	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 33,649,960	\$ 34,488,420	\$ 838,460	2.5%
Intergovernmental	18,612,130	18,414,150	(197,980)	(1.1%)
Other Revenues	861,150	970,400	109,250	12.7%
Total Revenues	<u>\$ 53,123,240</u>	<u>\$ 53,872,970</u>	<u>\$ 749,730</u>	<u>1.4%</u>
<u>Expenditures:</u>				
General Government	\$ 1,983,720	\$ 2,078,470	\$ 94,750	4.8%
Public Safety	4,363,800	4,635,270	271,470	6.2%
Public Works	3,228,250	3,349,020	120,770	3.7%
Community Services	1,635,580	1,824,150	188,570	11.5%
Community Development	731,090	774,730	43,640	(6.0%)
Mansfield Board of Education	23,460,160	23,637,850	177,690	0.8%
Town-Wide Expenditures	2,926,450	3,371,220	444,770	(15.2%)
Other Financing Uses	3,504,750	3,093,820	(410,930)	(11.7%)
Total Town of Mansfield	41,833,800	42,764,530	930,730	2.2%
Contributions to Region 19	10,954,440	11,108,440	154,000	1.4%
Total General Fund	<u>\$ 52,788,240</u>	<u>\$ 53,872,970</u>	<u>\$ 1,084,730</u>	<u>2.1%</u>
Net Increase to Fund Balance	<u>\$ 335,000</u>	<u>\$ -</u>	<u>\$ (335,000)</u>	

**Town of Mansfield
Budget in Brief
Significant Features - Revenues
Change in Composition of General Fund Revenues**

	FY 17/18 Actual	FY 18/19 Amended	% of Total	FY 19/20 Adopted	% of Total
Taxes and Related Items	\$ 33,424,026	\$ 33,649,960	63.3%	\$ 34,488,420	64.0%
Licenses and Permits	584,067	516,600	1.0%	503,915	0.9%
Federal Support	4,673	-	0.0%	4,600	0.0%
State Support - Education	8,636,116	9,675,280	18.2%	9,509,100	17.7%
State Support - Gen. Govt.	9,311,516	8,936,850	16.8%	8,900,450	16.5%
Charges for Services	212,377	151,750	0.3%	171,475	0.3%
Fines & Forfeitures	56,277	26,840	0.1%	33,960	0.1%
Miscellaneous	245,824	163,410	0.3%	258,500	0.5%
Operating Transfers In	2,550	2,550	0.0%	2,550	0.0%
	<u>\$ 52,477,426</u>	<u>\$ 53,123,240</u>	100.0%	<u>\$ 53,872,970</u>	100.0%

**Town of Mansfield
Budget in Brief
Significant Features – Expenditures**

Description	FY 18/19 Amended	FY 19/20 Adopted	Increase or (Decrease)
GENERAL GOVERNMENT	\$1,983,720	\$2,078,470	\$94,750

General Government shows a net increase of \$94,750. This increase is primarily due to an increase of salaries of \$48,500 for a few reasons. Step increases for newer staff; 2 extra working days in FY19/20; increased hours for Registrars and Election Workers; and there was a reduction in salaries in 18/19 due to the vacant Tax Collector position and a reduction in salaries in Property Assessment due to an employee being out on short-term disability. Other areas that have been increased are Professional Development/Learning \$11,800; Advertising for recruitments \$4,120; Computer Software for \$6,420; and Printing \$3,020.

PUBLIC SAFETY	\$4,363,800	\$4,635,270	\$271,470
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The increase in Public Safety of \$271,470 is primarily due to an increase in the cost of the Resident State Troopers program of \$151,750 for general wage/step increases and an estimated increase from 113.85% to 119% for benefits. Also an increase in Overtime of \$60,000 which includes \$30,000 for Downtown Storrs that had been previously paid from Storrs Center Reserve and Reimbursable Overtime \$13,000 which is offset by Revenues for the department. Also an increase in Firefighter salaries of \$48,700 which includes step increases for staff, the addition of one Firefighter \$68,230 which is offset by savings in salaries for Part-Time Firefighters (\$38,380). Additional increases are in Water Hydrants \$5,450 and System Support \$6,240.

PUBLIC WORKS	\$3,228,250	\$3,349,020	\$120,770
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The increase in Public works reflects an increase of \$120,770. One primary reason for this increase is due to the addition of a Tree Expert to the Public Works crew and the 2 extra working days in FY 19/20 \$61,620. Supplies and Materials have been increased by \$12,150 and Contracted Services for catch basin cleaning have been increased by \$33,000. Facilities Management has an increase of salaries for step increases, 2 extra working days in FY 19/20 and additional Part-time hours for the Senior Center and coverage for the Library.

**Town of Mansfield
Budget in Brief
Significant Features – Expenditures
(Continued)**

Description	FY 18/19 Amended	FY 19/20 Adopted	Increase Or (Decrease)
COMMUNITY SERVICES	\$1,635,580	\$1,824,150	\$188,570

Community Services reflects an increase of \$188,570. The Human Services Department shows salary increases of \$128,770 which includes steps, a full year of all positions filled, 2 extra working days in FY 19/20 and the addition of one Social Worker to help support the community and schools. Library Services reflects salary increases of \$32,250 for steps, 2 extra working days in FY 19/20, a new Part-Time substitute Librarian position, and additional hours for Part-Time staff. Also included is an increase in Materials of \$21,710, Professional Development/Learning \$3,540 and an increase of \$3,500 for Professional and Technical Services. These additions are offset by a reduction in Grants to Area Agencies of \$7,500.

COMMUNITY DEVELOPMENT	\$731,090	\$774,730	\$43,640
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The increase in Community Development of \$43,640 is primarily due to an increase in salaries for Building and Housing Inspection of \$13,740 for steps, 2 extra working days in FY 19/20 and additional Part-time hours. Also included is an increase in Professional Development/Learning \$3,320 and Professional and Technical Services of \$5,940. In Planning & Development, salaries are increased by \$6,000 for steps and 2 extra working days in FY 19/20. Also increased are Professional and Technical Services by \$17,500 for economic development and Computer Software \$7,380.

TOWN-WIDE EXPENDITURES	\$2,926,450	\$3,371,220	\$444,770
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Town-Wide expenditures reflect an increase of \$444,770. Of that amount, \$145,030 is for Benefits which is offset by the reduction in LAP insurance of (\$14,910). Contingency has increased by \$314,650 for the increase in MERS contribution, anticipated contract settlements, and the first round of implementing the classification study.

**Town of Mansfield
Budget in Brief
Significant Features – Expenditures
(Continued)**

Description	FY 18/19 Amended	FY 19/20 Adopted	Increase or (Decrease)
OPERATING TRANSFERS OUT	\$3,504,750	\$3,093,820	(\$410,930)

The decrease in Operating Transfers Out of (\$410,930) reflects reductions to Capital Fund (\$486,630), Storrs Center Reserve (\$35,000), and Medical Pension Trust Fund (\$89,720). These decreases are offset by increases to Downtown Partnership \$18,000, \$45,000 to Parks & Recreation, \$135,250 to Debt Service, \$2,170 to Transit Services.

MANSFIELD BOARD OF EDUCATION	\$23,460,160	\$23,637,850	\$177,690
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The Board of Education adopted budget is \$23,637,850, which reflects an increase of \$177,690. This increase is due to contractual salary increases \$300,420, additional staffing \$101,880, additional OPEB contribution of \$116,150, increase to Energy of \$25,000, and an increase in Transportation \$11,410. These increases are offset by reductions in Health Insurance (\$293,880), Outplacement Tuition (\$64,770), and Instructional Resources (\$16,245).

**Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2019/20**

	Net Abstract 10/1/2017	Net Abstract * 10/1/2018	Change	% Change
Real Estate	\$ 948,168,466	\$ 950,870,735	\$ 2,702,269	0.28%
Personal Property	74,236,910	75,168,670	931,760	1.26%
Motor Vehicles	82,916,729	81,666,704	(1,250,025)	(1.51%)
Grand Totals	\$ 1,105,322,105	\$ 1,107,706,109	\$ 2,384,004	0.22%

*The Grand List totals for the most recent year is the preliminary figures **after** March 2019 Board of Assessment Appeal changes and before Fixed Assessment Agreements for Downtown Storrs.

	Net Abstract 10/1/2016	Net Abstract 10/1/2017	Change	% Change
Real Estate	\$ 941,685,484	\$ 948,168,466	\$ 6,482,982	0.69%
Personal Property	75,746,298	74,236,910	(1,509,388)	(1.99%)
Motor Vehicles	79,857,845	82,916,729	3,058,884	3.83%
Grand Totals	\$ 1,097,289,627	\$ 1,105,322,105	\$ 8,032,478	0.73%

**Town of Mansfield
Adopted Tax Warrant and Levy
FY 2019/20**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 23,637,850	
Town General Government	19,126,680	
Total Town	42,764,530	
Region 19 General Fund Contribution	11,108,440	
Total Expenditure Budgets	\$ 53,872,970	48.63
2. Plus: Fund Balance Reserve		
3. Less:		
Tax Related Items	720,000	
Non-Tax Revenues	19,384,550	
App. Of Fund Balance	-	
Total Other Revenues	20,104,550	18.15
Amount to Raise by Taxes (current levy)	\$ 33,768,420	30.48
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 33,768,420	30.48
2. Amount of Abatement	554,000	0.50
3. Reserve for Uncollected Taxes (98.7% coll rate)	438,989	0.40
4. Release Reserve for Tax Appeals	(21,771)	(0.02)
5. Elderly Programs	22,000	0.02
6. Estimated Pro-rated Assessments	-	
Total Tax Warrant	\$ 34,761,638	31.38
Mill Rate Computation		
1. Tax Warrant	34,761,638	
-----	-----	= 31.38
2. Taxable Grand List - RE & PP	1,107,706,109	
Proposed Mill Rate	31.38	
Current Mill Rate	30.88	
Increase (Decrease)	0.50	
Percent Increase (Decrease)	1.62%	

Town of Mansfield
 General Fund
 Schedule of Estimated Changes in Fund Balance - Budgetary Basis
 For the Year Ended June 30, 2019

Assigned	\$ 143,303
Unassigned	<u>5,825,360</u>
Fund Balance, July 1, 2018	\$ 5,968,663

	Original Budget	Amend.	Final Budget	Estimated Actual	Budget Comparison	
Total revenues and transfers in	\$ 53,123,240	\$ -	\$ 53,123,240	\$ 53,393,240	\$ (270,000)	
Appropriation of fund balance						
Total Sources	<u>53,123,240</u>	<u>-</u>	<u>53,123,240</u>	<u>53,393,240</u>	<u>(270,000)</u>	
Total expenditures and transfers:						
Town	18,373,640		18,373,640	18,373,640	-	
Mansfield Board of Education	23,460,160		23,460,160	23,460,160	-	
Contribution to Region #19	10,954,440		10,954,440	10,954,440	-	
Total expenditures	<u>52,788,240</u>	<u>-</u>	<u>52,788,240</u>	<u>52,788,240</u>	<u>-</u>	
Budgetary results	<u>\$ 335,000</u>	<u>\$ -</u>	<u>\$ 335,000</u>	<u>\$ 605,000</u>	<u>\$ 605,000</u>	605,000
Fund balance, June 30, 2019						<u>\$ 6,573,663</u>
Fund balance:						
Assigned						\$ -
Unassigned						<u>6,573,663</u>
						<u>\$ 6,573,663</u>

Town of Mansfield
Budget in Brief
Fiscal Year 2019/2020
Summary of Sources and Uses - All Funds

	General Fund	Town-Aid Fund	Capital Non-Recurring Fund	Recreation Fund	Debt Service Fund	Capital Projects Fund
REVENUES:						
Property Taxes	\$ 34,488,420					
Intergovernmental	18,414,150	420,030	179,150			581,620
Investment Income						
Charges for Services	171,475	38,420				
Other Local Revenues	796,375		300,500	2,142,530		
Bonds & Lease Purchase						
Premium Income						
TOTAL REVENUES	53,870,420	458,450	479,650	2,142,530		581,620
OTHER RESOURCES:						
Operating Transfers In	2,550		1,772,380	581,020	667,790	2,891,840
TOTAL REVENUES AND OTHER SOURCES	53,872,970	458,450	2,252,030	2,723,550	667,790	3,473,460
EXPENDITURES:						
Government Operations	2,078,470					65,000
Public Safety	4,635,270					50,000
Public Works	3,349,020	435,000				2,870,500
Community Services	1,824,150			2,710,990		172,960
Community Development	774,730					165,000
Town-Wide Expenditures	3,371,220					
Education	34,746,290					150,000
State Assessment - TRB						
Debt Service					902,266	
TOTAL EXPENDITURES	50,779,150	435,000		2,710,990	902,266	3,473,460
OTHER USES:						
Operating Transfers Out	3,093,820		2,597,380			
TOTAL EXPENDITURES AND OTHER USES	53,872,970	435,000	2,597,380	2,710,990	902,266	3,473,460
Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses		23,450	(345,350)	12,560	(234,476)	
Fund Balance, July 1	6,573,663	101,141	466,432	78,487	237,143	1,866,513
Fund Balance, June 30	\$6,573,663	\$124,591	\$121,082	\$91,047	\$2,667	\$1,866,513
Retained Earnings						
Fund Balance:						
Restricted						
Restricted for Specific Projects						1,866,513
Unassigned	6,573,663	124,591	121,082	91,047	2,667	
Total Retained Earnings and Fund Balance, June 30	\$6,573,663	\$124,591	\$121,082	\$91,047	\$2,667	\$1,866,513

Note: Operating transfers in and out may not balance since some transfers are from funds not included.

Town of Mansfield
Budget in Brief
Fiscal Year 2019/2020
Summary of Sources and Uses - All Funds

	Cemetery Fund	Enterprise Funds*	Internal Service Funds	Other Agencies*	Total All Funds
REVENUES:					
Property Taxes					\$ 34,488,420
Intergovernmental			-	857,580	20,452,530
Investment Income			-		
Charges for Services		1,306,320	3,866,160	274,591	5,656,966
Other Local Revenues	10,900		266,100	14,000	3,530,405
Bonds & Lease Purchase					
Premium Income			8,429,620		8,429,620
TOTAL REVENUES	10,900	1,306,320	12,561,880	1,146,171	72,557,941
OTHER RESOURCES:					
Operating Transfers In	20,000	210,170	-	-	6,145,750
TOTAL REVENUES AND OTHER SOURCES	30,900	1,516,490	12,561,880	1,146,171	78,703,691
EXPENDITURES:					
Government Operations					2,143,470
Public Safety					4,685,270
Public Works		1,777,700			8,432,220
Community Services	31,500			1,170,172	5,909,772
Community Development					939,730
Town-Wide Expenditures			13,832,030		17,203,250
Education					34,896,290
State Assessment - TRB					
Debt Service					902,266
TOTAL EXPENDITURES	31,500	1,777,700	13,832,030	1,170,172	75,112,268
OTHER USES:					
Operating Transfers Out					5,691,200
TOTAL EXPENDITURES AND OTHER USES	31,500	1,777,700	13,832,030	1,170,172	80,803,468
Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses	(600)	(261,210)	(1,270,150)	(27,001)	77,533,519
Fund Balance, July 1	264,617	800,315	7,395,427	600,927	18,384,665
Fund Balance, June 30	\$264,017	\$ 539,105	\$ 6,125,277	\$ 573,926	\$ 16,281,888
Retained Earnings		539,105	6,125,277		6,664,382
Fund Balance:					
Restricted	264,017			(27,001)	237,016
Restricted for Specific Projects				600,927	2,467,440
Unassigned					6,913,050
Total Retained Earnings and Fund Balance, June 30	\$264,017	\$ 539,105	\$ 6,125,277	\$ 573,926	\$ 16,281,888

*Not all information is available at this time

GUIDE TO THE BUDGET

Guide to the Budget

Introduction to the Budget Document

The annual budget is comprised of legally required budget information as well as a significant amount of additional information that may be helpful to the reader in understanding the full scope of the activities for which the town government is responsible. It is a dynamic document that has four primary functions:

- It is a **policy document** because it sets a coherent statement of entity wide short- and long-term financial policies.
- It is a **financial plan** which provides an overview of the resources and spending budgeted by the Town.
- It is a **communications device** which informs about significant budgetary issues conveyed in an easy to read format.
- It is an **operations guide** which describes services with efficiency and effectiveness measures.

The Budget as a Policy Document:

As a policy document, the budget indicates what services the Town of Mansfield will provide for the upcoming fiscal year. It provides goals and objectives, and accomplishments for each department within the organization which are based on the short- and long-term goals and financial policies set forth by the Town Council. The details of these policies and goals are included later in this section.

The Budget as a Financial Plan:

As a financial plan, the budget outlines the costs of services and how they are funded. The revenue and expenditure sections provide an overview of the funding sources and the services they support. Detail of all expenditures, including Capital Improvement projects, is presented by service unit and department following the summaries.

The Budget as a Communications Device:

As a communications device, the budget is designed to be an easy to read document with summary information in the form of text, graphs and charts. It begins with a table of contents to provide a listing of sections in the order in which they appear in the budget. The budget begins with a message from the Town Manager which outlines the overall budget and includes budgetary issues, trends and choices. The Guide to the Budget provides an overview of the Town, its mission statements, its personnel, services, policies and budget process. The Statistical section includes supplemental information that is relevant to the Town. A glossary of financial budget terms can be found at the end of the budget and has been provided as a reference guide.

The Budget as an Operations Guide:

As an operations guide, the budget shows how the departments are organized in order to provide services that will be delivered to the community. It is organized into the five major service units with an organizational chart and overview of their total budget followed by a detailed budget, goals and accomplishments for each department. Following the operating budgets are sections for the Capital Improvement Program, Special Revenue Funds, Debt Service, Proprietary Funds, and Trust Funds. Also included are the operating budgets for the Eastern Highlands Health District, Mansfield Discovery Depot and the Mansfield Downtown Partnership.

The major portion of information contained in this budget deals with the Town of Mansfield General Government operations. However, the total expenditures which must be funded also include the costs of the Mansfield Board of Education and Mansfield's proportionate share to fund the Region 19 School District. More complete details of both Boards of Education budgets can be found in the budget documents prepared by those entities.

Format of the Budget Document

The budget is divided into the following sections:

Budget Message Section:

This section includes the budget message which provides budget highlights and an overview of revenues and expenditures. The issue papers describe any major issues and options facing the Town.

Budget in Brief:

This section contains significant revenue and expenditure features of the budget, the estimated tax warrant and the estimated changes in fund balance.

Guide to the Budget:

This section provides information on the budget document, how to use it and where to find information. It also provides an overview of the Town, its history, organization, staffing and policies.

Revenue and Expenditure Summaries:

This portion of the budget document is organized by the major service units of government (General Government, Public Works, Public Safety, etc.) and within service unit by departments or

programs (Legislative, Municipal Management, etc.). Within each program, information is provided on specific categories of expenditure (salaries, supplies, services, etc.) for the expenditure budget and specific sources of revenue for the revenue budget.

The revenue and expenditure summaries aggregate revenues by source and activity and expenditure by object and activity.

Town Departmental Activities:

This section of the budget deals with the major service unit of government and within those service units the individual departments (cost centers or programs). Within each department are the specific classes of expenditure. The expenditure data is accompanied by narrative describing the program and the changes therein.

The Capital Program:

This section deals with the Town's Capital Budget for the coming fiscal year and the Capital Improvement Program for the ensuing four years. Included in the Capital Program is the Capital and Non-Recurring Reserve Fund which is used to accumulate funds for capital projects, and other programs which are of a one-time nature, or can be phased out over a relatively short period of years.

The Capital Projects Fund defines its programs by the major service unit of government (General Government, Public Works, Public Safety, etc.)

The Capital Nonrecurring Fund defines its programs by the recipient of the fund transfer (Debt Service Fund, Property Tax Revaluation Fund, etc.)

The Budget Resolutions:

This section deals with the legislative actions necessary for the Town Council to formally forward the General Fund Budget, Capital Fund Budget, and Capital Nonrecurring Fund Budget on to the Annual Town Meeting for Budget Adoption.

Other Operating Funds:

This section of the budget contains information on the other major funds of the government.

Statistical Data:

This section of the budget provides important background information for the reader, including miscellaneous statistics, historical data, principal taxpayers, and a glossary of terms.

Description and History of the Town

The Town of Mansfield encompasses approximately 45.1 square miles. The Town is bounded on the east by Chaplin, on the north by Willington and Ashford, on the south by Windham, and on the west by Coventry. The Town of Mansfield was first settled in 1692 as part of Windham. In October 1702, the Connecticut General Assembly granted a charter of incorporation to the Town of Mansfield, which was formed out of Windham.

The Town operates under the provisions of its Charter and the General Statutes of the State of Connecticut. Since 1970, when the Town established the Town Manager/Council form of government, the legislative power of the Town is vested in a nine-member council, elected at large for terms of two years, and the Town Meeting. The Mayor is elected by majority vote of the council. The Town Manager, who is the chief executive officer, manages the operations of the Town. The Town Manager appoints department heads. The Town Manager and the Director of Finance are responsible for the financial management of the Town.

The Town hosts the University of Connecticut's main campus. The University is a land grant University that was founded in 1881 as Storrs Agricultural School. With over 4,000 employees, the University is a major employer for the Town and the surrounding region.

The Town of Mansfield provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; education, pre-kindergarten through eighth grade and high school through the Regional School District No. 19; human services including a day care center, a youth service bureau and a senior center; public health services through the Eastern Highlands Health District; recreation services and adult education including a community center; library services; and affordable housing through a Town housing authority.

Town Organization

The Town administration is organized by five major service units:

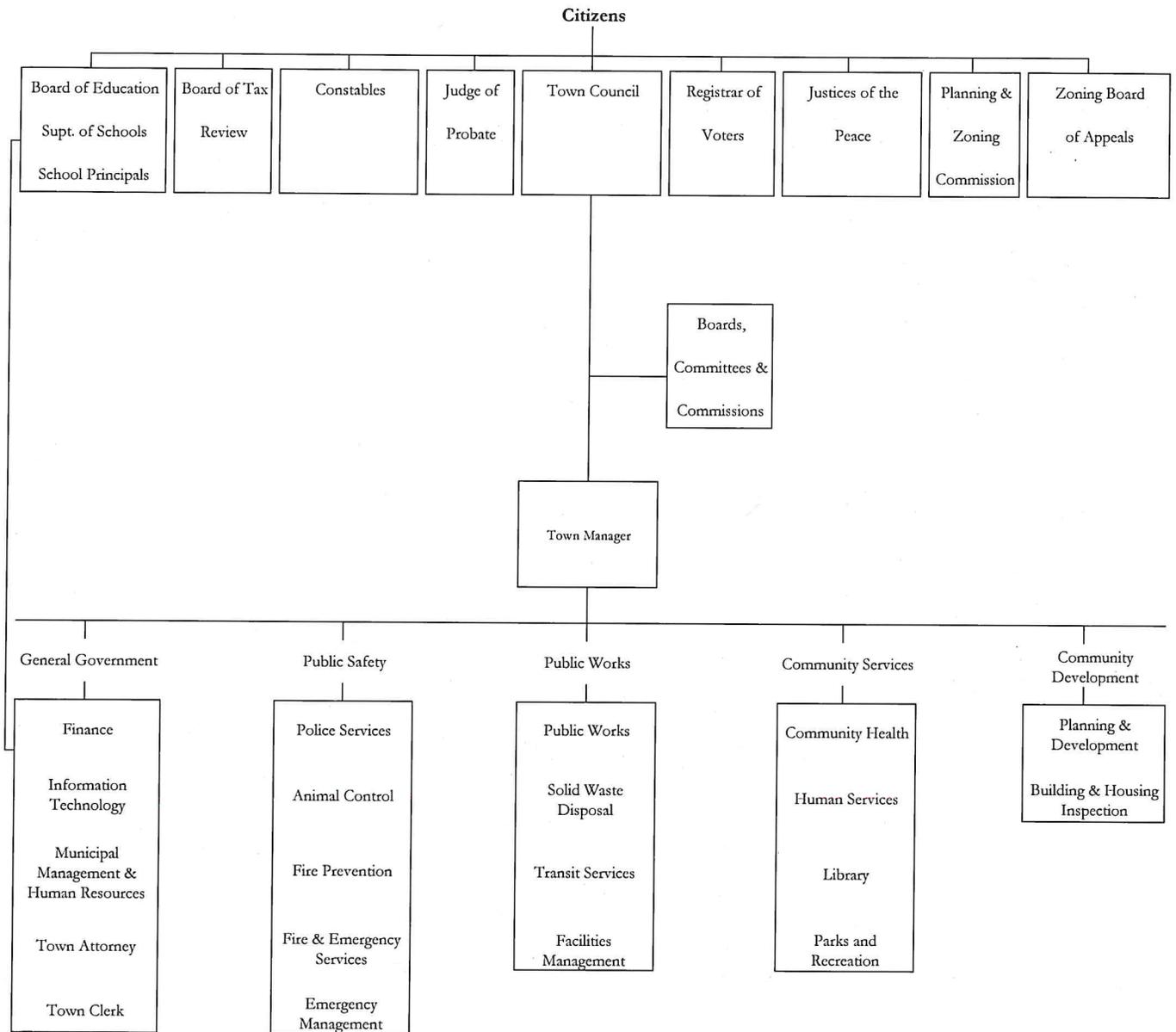
- **General Government** - Mission: To maintain a level of management excellence that will achieve the most efficient and effective use of the resources allocated to municipal government for the benefit of the citizens of the Town of Mansfield.
- **Public Safety** - Mission: To create an environment in which people can move about safely and feel confident that they and their property are protected from harm, through programs that reduce crime and fire, provide emergency medical services to the sick and injured, and minimize the impact of technological and natural disaster.

- **Public Works** - Mission: To support and assure the balanced development, improvement and protection of the physical resources of the Town of Mansfield and to provide for the operation, maintenance and repair of the Town's infrastructure.
- **Community Services** - Mission: To plan and assist in the development and maintenance of harmonious personal relationships between residents and groups and to improve and enrich the lives of our citizens through activities, programs and facilities designated to foster creativity, help resolve and prevent problems, provide healthy recreational activity and build cultural and aesthetic appreciation.
- **Community Development** - Mission: To provide residents and stakeholders with a community that promotes and protects public safety, health and welfare, environmental quality, encourages economic activity and full employment, rewards creative enterprise, fosters full citizen participation and offers the means to realize the other goals herein.

Education Organization:

The public schools of Mansfield consist of three elementary schools for students in grades pre-kindergarten through fourth grade and a middle school for grades five through eight. The District is governed by a nine-member Board of Education that meets the second and fourth Thursday evenings of the month at the municipal building.

Town of Mansfield
ORGANIZATIONAL CHART



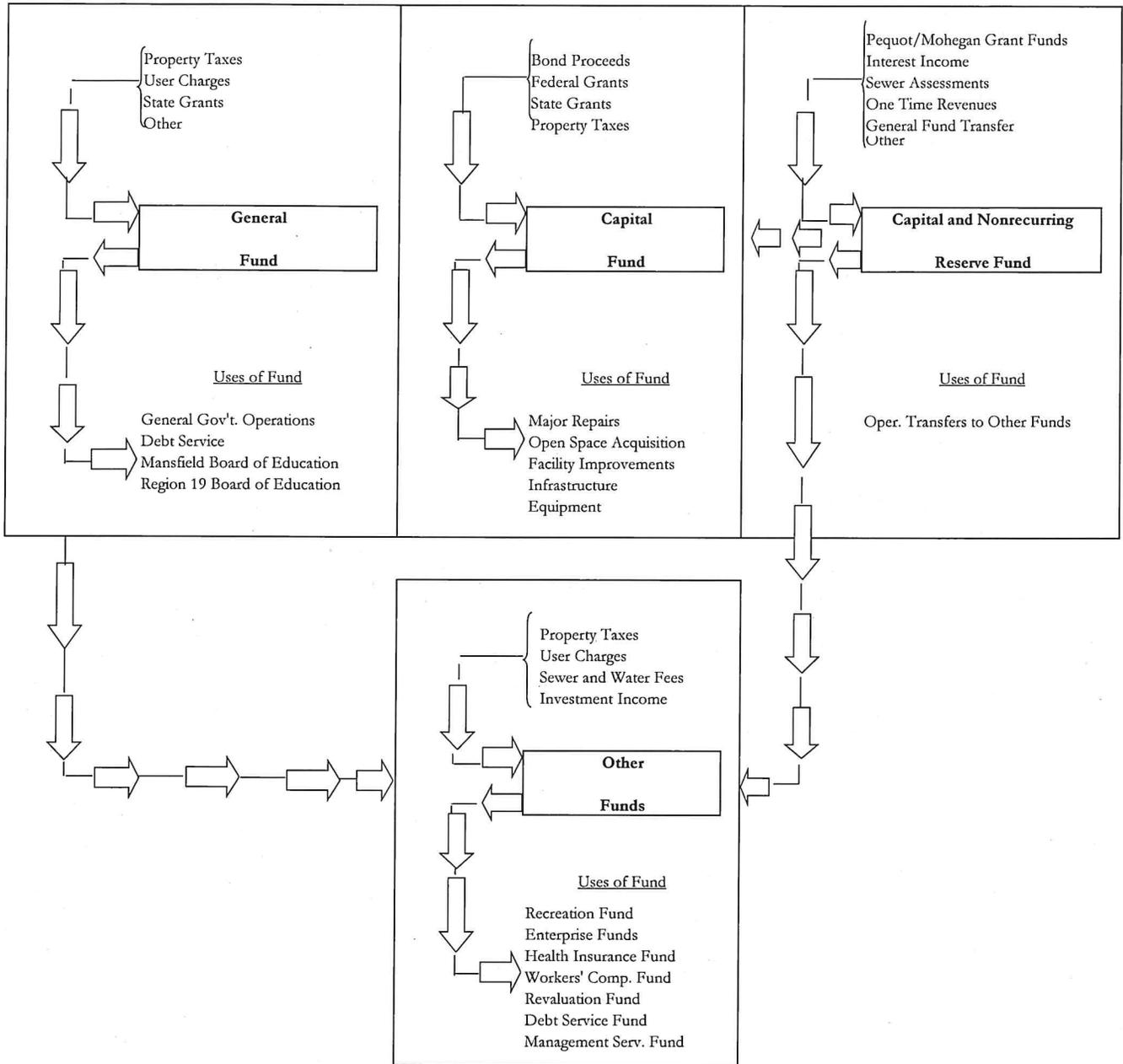
**Town of Mansfield
Town and School Personnel by Department
Full Time Equivalent Positions**

Department	Budget 2019/20			Total employees	
	General Fund	Other Funds	Total Employees	Est. 2018/19	Actual 2017/18
General Government:					
Municipal Management/HR	3.21	0.79	4.00	4.00	3.80
Town Clerk	3.00		3.00	3.00	3.00
Registrars	2.18		2.18	1.88	0.92
Finance	5.50	0.50	6.00	6.00	5.50
Total General Government	13.89	1.29	15.18	14.88	13.22
Public Safety:					
Police	8.80		8.80	8.80	8.80
Animal Control	2.03		2.03	2.03	2.03
Fire Marshal/Emerg. Mgmt	2.50		2.50	2.50	2.50
Fire & Emergency Services	21.72	0.45	22.17	20.88	21.06
Total Public Safety	35.05	0.45	35.50	34.21	34.39
Public Works:					
Public Works	26.42	2.00	28.42	27.42	27.42
Facilities Management	2.40	0.60	3.00	3.00	3.00
Total Public Works	28.82	2.60	31.42	30.42	30.42
Community Services:					
Human Services	12.01	0.48	12.49	11.49	11.20
Library	10.76	1.04	11.80	11.41	11.41
Parks and Recreation		38.15	38.15	34.76	34.76
Total Community Services	22.77	39.67	62.44	57.66	57.37
Community Development:					
Building & Housing Inspection	5.22		5.22	5.11	5.11
Planning & Development	3.43		3.43	3.43	3.43
Total Comm. Development	8.65		8.65	8.54	8.54
Total Town Personnel	109.18	44.01	153.19	145.71	143.94

**Town of Mansfield
Town and School Personnel by Department
Full Time Equivalent Positions**

Department	Budget 2019/20			Total employees	
	General Fund	Other Funds	Total Employees	Est. 2018/19	Actual 2017/18
Schools:					
Classroom Instruction	114.90		114.90	114.50	114.50
Administrators	7.00		7.00	7.00	7.00
Library - Certified	1.00		1.00	1.00	1.00
Guidance - Certified	2.00		2.00	2.00	2.00
Classroom Aides	56.62		56.62	56.62	56.62
Secretaries/Singletons	14.50	1.32	15.82	15.82	15.82
Maintenance	13.75	9.50	23.25	23.25	23.25
Nurses	4.00		4.00	4.00	4.00
Library and Media	7.60		7.60	7.60	7.60
Total School Personnel	221.37	10.82	232.19	231.79	231.79
Total Paid Personnel	330.55	54.83	385.38	377.50	375.73

**Town of Mansfield
Fund Structure
For Legally Adopted Budgets**



Description of Funds

Fund Categories

1. Governmental Funds – Budgetary and Accounting Basis

The budgeting and accounting policies of the Town of Mansfield conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

Those funds included in this category are:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is legally adopted by resolution at the annual Town Meeting.

SPECIAL REVENUE FUNDS

Capital Nonrecurring Fund - This fund was established pursuant to Connecticut State Law as a reserve fund for future capital projects and other nonrecurring expenditures. This fund is legally adopted by resolution at the annual Town Meeting.

Recreation Program Fund - This fund was established to record the activity of various recreation programs sponsored by the Town.

Other Operating Funds - Miscellaneous programs of the Town are accounted for in this fund.

Town Aid Road Fund - The administration of the State of Connecticut Department of Transportation Town Aid Road program is controlled through this fund.

Transit Services Fund – To account for the transit services provided by the Town. All activities necessary to provide such services are accounted for in this fund. In addition to payments made to the Windham Regional Transit District for services they provide, all services provided at the Nash-Zimmer Transportation Center are accounted for in this fund.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

This fund is legally adopted on a project length basis by resolution at the annual Town Meeting. Any such project shall be deemed to have been abandoned if three years shall elapse without any expenditure or encumbrance of the appropriation.

2. Proprietary Funds – Budgetary and Accounting Basis

The Town's Proprietary Funds apply all GASB pronouncements, as well as the following pronouncements issued before November 30, 1989, unless they contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures.

The funds included in this category are:

ENTERPRISE FUNDS – Enterprise Funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

UConn Sewer Operating Fund – To account for water provided by CT Water Company and sewer services provided by the University of Connecticut to certain residents of the Town. All activities necessary to provide services are accounted for in this fund.

Willimantic Sewer Operating Fund – To account for sewer services provided by the Windham Water Pollution Control Facility to certain residents of the town. All activities necessary to provide such services are accounted for in this fund.

Solid Waste Disposal Fund – To account for solid waste management for the Town. All the activities necessary to provide such services are accounted for in this fund. It is the intention of management that disposal fees will pay the cost of the tipping fees at the various disposal sites in use.

INTERNAL SERVICE FUNDS – Internal Service 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 governmental unit and to account for risk financing activities as allowed by GASB Statement No. 10.

Health Insurance Fund – To account for the provision of Health Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Workers' Compensation Insurance Fund – To account for the provision of Workers' Compensation Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Management Services Fund – To account for the provision of certain land, buildings, equipment, related supplies, and shared services which benefit Town departments and schools.

3. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

Trust and Agency Funds – Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in a manner similar to private business enterprises. Agency Funds are accounted for in essentially the same manner as Governmental Funds.

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

Cemetery Fund – This fund is used to account for revenues and expenses dealing with the operation of all the active and inactive cemeteries in Town.

4. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

This component unit records the operations of a day care center, which is funded by a grant received from the State of Connecticut Department of Social Services, parent fees and other local revenues. The budgeting and accounting policies of the day care agency conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

b. Eastern Highlands Health District

The Town of Mansfield and nine other local municipalities have the ability to appoint a member to the governing board of Eastern Highlands Health District, which provides health services to member towns. The budgeting and accounting policies of the district conform to generally accepted accounting principles as applicable to government units.

The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

c. Mansfield Downtown Partnership

The Mansfield Downtown Partnership is an independent, non-profit organization comprised of the Town of Mansfield, the University of Connecticut, and individual business members and residents. The Partnership worked tirelessly with master developer Leyland Alliance to create a mixed-use, pedestrian-oriented downtown for Mansfield. The budgeting and accounting policies of the Partnership conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

Financial Planning Framework

Mansfield Tomorrow: Plan of Conservation and Development

In October 2015, the Town of Mansfield adopted a new Plan of Conservation and Development. The Plan was developed through an extensive community engagement process and serves as a single, unified framework of values, goals, strategies and actions that will guide the Town Council and Planning and Zoning Commission as they make decisions about the town's physical, social and economic development.



Mansfield's Vision for Tomorrow

In 2035, the Town of Mansfield will be a community of historic rural villages, flourishing farms, and protected open spaces, and the home of the University of Connecticut's flagship campus. Through a smart growth approach, Mansfield will accommodate growth in designated areas of compact development, avoiding sprawl and preserving rural character. The compact development areas include a vibrant town center and neighborhoods with diverse housing adjacent to campus, attractive mixed-use centers at Four Corners and in southern Mansfield, as well as room for new businesses at Perkins Corner and the Depot Campus area. These areas will provide compact and walkable locations for growth. Outside of these designated areas, Mansfield will promote rural character, agriculture, and natural open space, through preservation and stewardship.

We are committed to supporting diversity, sustainability, arts and culture, economic viability, an excellent public school system, and a high quality of life and sense of community for all residents. These commitments are reflected in our community institutions such as our library, public education system, recreational programs, and town events. We value our natural resources and our cultural and historic heritage. Our goal is to pass them on to future generations. As the University's host community, our town has a mutually beneficial and respectful relationship with the University as an institution, a campus and an academic community rooted in Mansfield. As we look to the future, we are guided by community values and aspirations:

- Principles of **sustainability**, including green building, energy- and resource-efficiency, and smart growth guide development and Town policies, making Mansfield a leader in Connecticut.
- We are a **resilient community**, safeguarding our values while adapting to the future challenges of climate change.
- We are good stewards of our **natural and cultural heritage**, working to preserve a clean, green and healthy community with open space lands that support wildlife, recreation, clean air and water resources in connected networks. We value the homes and other buildings built by previous generations and adapted to contemporary uses in order to preserve our historic heritage.
- Our **economic viability** is based on technology- and research-based businesses, local retail and services, a growing agricultural and recreational business sector, and university-affiliated activities. We welcome businesses that are aligned with Mansfield's smart growth development patterns and rural character, while helping to support Town services.
- We celebrate art and our diversity, taking pride in our **cultural offerings and amenities**.
- Our public education system, recreational opportunities, and community events offer unparalleled **quality of life** to residents.
- We promote **transportation alternatives** to connect people to destinations within Mansfield, surrounding communities and regional employment centers through increased access to public transportation, networks of walking and bicycle routes and innovative car sharing opportunities.
- We support **diversity** through a variety of attractive and affordable housing choices for people throughout the life cycle, from single young adults and couples to families, empty-nesters and retirees.
- Town residents who need **supportive services** to meet social, economic, and emotional needs find that Mansfield is a resource.
- Our **sense of community** on the neighborhood and town level is enriched by a variety of village, school, and joint town-university activities.
- We pursue **high standards of quality in design** and development.
- We work with our **neighboring communities and regional partners** to foster communication and collaboration.
- We value and promote **communication, transparency, and community participation** in town decision-making.
- We invest and take pride in our **municipal services and facilities**, providing our residents and taxpayers with excellent service and a strong return on their investment.
- We are **financially responsible**, ensuring that decisions made today do not burden future generations.

Combining enjoyment of rural character and the benefits of a university community, Mansfield in 2035 will be a place of environmental stewardship, active farming, advanced learning, cultural enrichment, innovative businesses, walkable villages, rural settlements, natural beauty, and the best schools in the region.

Plan Goals

The Plan identifies the following goals for Mansfield over the next twenty years.



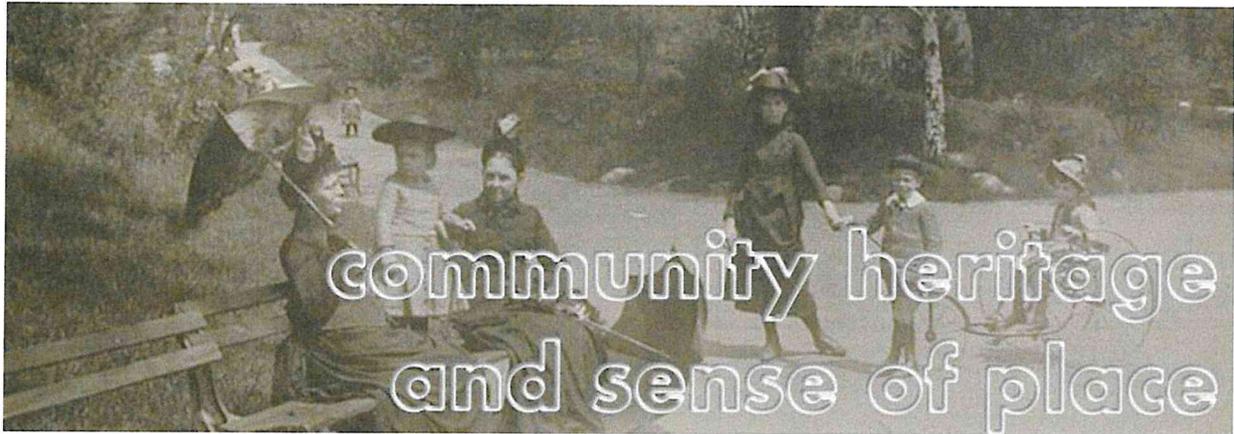
The following goals focus on conservation and enhancement of Mansfield’s natural resources while adapting to a changing climate:

- Mansfield residents and officials actively participate in conserving and protecting the Town’s natural resources.
- Mansfield has healthy watersheds with high-quality ground and surface water resources and aquatic habitats.
- Mansfield’s soil, plant and wildlife habitats are healthy and diverse.
- The Town is taking steps to moderate or adapt to the impacts of climate change.
- Mansfield has increased community resilience and mitigated the impacts of natural hazards.
- Mansfield’s land use regulations promote the protection and enhancement of natural systems.



The following goals address how we interact with natural resources and features through passive open space, active recreation, and farming:

- Natural resources within Mansfield’s public and private open spaces are protected and well-managed.
- Mansfield has more land being used for agriculture.
- Mansfield’s park and preserve system, including natural and active recreation areas, provides access to residents and meets the needs of the population.
- Mansfield’s land use policies and regulations for public and private open spaces protect natural resources, preserve scenic views, and expand opportunities for agriculture and active recreation.



The following goals focus on how we preserve the features and resources that contribute to Mansfield’s sense of place and community character, including historic buildings and villages:

- Mansfield honors and preserves its historic resources by protecting them for future generations.
- Mansfield’s land use regulations maintain rural character in the majority of town, protect historic resources and accommodate future growth in smart growth, compact patterns in designated Mixed Use Centers and Compact Residential areas.



These following goals address the variety of community services and amenities provided by the town and the facilities needed to support those services:

- Mansfield provides high-quality services that connect residents to each other and the community.
- Mansfield is a lifelong learning community and continues to provide high-quality public education for children and youth.
- Mansfield public safety services—police, fire and EMS—protect life and property through a robust program of education, enforcement, and preparedness.
- Mansfield is a healthy, active community.
- Mansfield maintains high-quality public facilities that support town goals.
- Mansfield’s policies, programs, and land use regulations support community service and health/wellness goals.



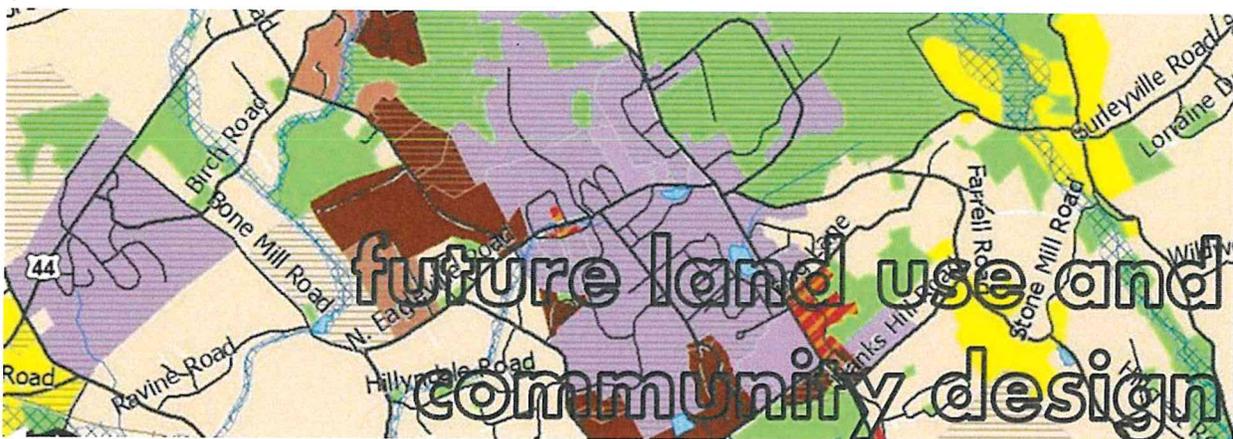
The following goals focus on efforts to grow and diversify Mansfield’s economy:

- Mansfield has balanced economic development efforts with sensitivity to preserving the town’s unique blend of rural character and college town amenities to create an attractive location for businesses, workers, and residents.
- Mansfield has an entrepreneurial environment that supports business formation, expansion, and retention.
- Mansfield has a growing and diversified economy that helps to maintain the high-quality services desired by residents.
- Agriculture is valued by the community and expanding with increased acreage, higher production and growing market opportunities.
- Mansfield’s land use regulations are farm-friendly and support business retention and expansion efforts while protecting community character.



The following goals focus on strategies to strengthen Mansfield's neighborhoods and expand the diversity and affordability of housing stock:

- Mansfield's housing options include housing affordable to low and moderate income individuals and families.
- Mansfield's senior citizens have housing options that allow them to continue to age in their community.
- Mansfield maintains high-quality living conditions throughout the town.
- Mansfield's land use regulations support development of a wide range of housing options to meet the needs of residents at all ages of the life cycle, including singles, families, seniors, and students.



The following goals help to implement the future land use plan for the town, which identifies specific areas for conservation and development as well as desired community character:

- Mansfield has maintained the low density, rural character of the majority of town while accommodating growth in walkable Mixed Use Centers, Compact Residential and Institutional areas.

- Mansfield’s land use regulations and development review procedures help to achieve the vision and goals identified in this Plan and promote high-quality design appropriate to the area context.



The following goals address strategies for improving Mansfield’s infrastructure in support of the overall vision:

- Mansfield has a balanced, integrated transportation system that provides residents with viable options in getting from one place to another.
- Water and wastewater infrastructure improvements conserve natural resources and support smart growth patterns to help preserve rural character.
- Mansfield is working toward carbon neutrality and reducing reliance on the grid by conserving energy and increasing use of renewable energy resources.
- Mansfield promotes waste reduction and resource conservation.
- Mansfield’s land use policies and regulations ensure that infrastructure systems support smart growth, protect rural character and promote resource conservation.



The following goals include strategies to address fiscal health and ensure that this Plan is a living document:

- The Mansfield Plan of Conservation and Development is periodically reviewed and updated to address changing conditions and trends.
- The Mansfield Plan of Conservation and Development is integrated into decision making at multiple levels.
- Mansfield's long-term financial stability underlies implementation of this Plan.
- Mansfield advances Town sustainability objectives through Plan implementation, public education, and partnerships.
- Mansfield is a model of inclusive, transparent government.
- Mansfield collaborates with area communities and UConn to achieve common goals and develop regional service sharing models for mutual benefit.

Financial Planning Framework (Continued)

Town Council Goals (Approved October 13, 2016)

Economic Development

Goal: Mansfield has a growing and diversified economy that helps to maintain the high-quality services desired by residents. Goal 6.3 (Page 6.39).♦

Objectives:

- Create a “brand” for Mansfield and market the Town.
- Create a business friendly climate; complete the online permitting software and *Permitting Guide* projects.
- Explore the feasibility of allocating resources for a dedicated economic development staff member.
- Leverage UCONN Tech Park for economic development in Mansfield.
- Begin construction on Four Corners Sewer project; focus redevelopment efforts to Four Corners area and other areas identified in the Plan of Conservation and Development.

Education

Goal: Mansfield provides high-quality public education for children and youth. ♦

Objectives:

- Complete the school facilities study project.
- Revise the Town’s capital plan following completion of the facility studies to ensure educational infrastructure is adequate to meet both short and long term community needs.
- Support high quality, affordable early childhood education.

Financial Management

Goal: Responsibly manage available financial resources to maintain quality services that are responsive to community needs. ♦

Objectives:

- Increase tax base (new growth), including completion of Storrs Center, in a responsible manner.
- Increase Fund Balance to a minimum of 10% of the operating budget over a five year period, or sooner if feasible.
- Balance service needs with revenue constraints.
- Continue to explore opportunities for sharing of regional services.

Housing

Goal: Mansfield maintains high-quality living conditions throughout the town. Goal 7.3 (Page 7.26).♦

Objectives:

- Research the feasibility of a housing trust to support affordable low and moderate income housing in Mansfield.
- Create a sense of place that attracts young families to Mansfield.
- Continue the work of the Ad hoc Committee on Rental Regulations and Enforcement; improve the Town's ability to respond to issues related to blighted and nuisance properties. Also review strategies adopted in other jurisdictions to achieve an appropriate balance between owner-occupied and rental housing, particularly in residential neighborhoods.
- Continue to collaborate with UCONN to address quality of life issues in off-campus neighborhoods, including student behavior.

Human Services

Goal: Provide access to high quality human services programs and services for persons of all ages.

Objective:

- Participate in regional collaborations with area human service agencies.

Infrastructure

Goal: Mansfield maintains high-quality public facilities that support town goals. Goal 5.5 (Page 5.46). ♦

Objectives:

- Complete the Town facilities study project.
- Revise the Town's capital plan following completion of the facility studies to ensure all non-educational infrastructure is adequate to meet both short and long term community needs.
- Engage in practices and projects that promote energy efficiency, including but not limited to solar projects.
- Reduce the Town's municipal government carbon footprint in an effort to respond to climate change.
- Improve accessibility and modifications to older Town facilities and parks for persons with disabilities.
- Encourage access to Town government and full transparency through electronic resources.
- Provide capital funding to conduct a recreation master plan.

Open Space and Agriculture

Goal: Preserve and maintain open space and viable working farms. ♦

Objectives:

- Preserve agricultural land through the purchase of development rights.
- Acquire, preserve, and maintain open space.
- Adopt land management plans for Town owned open space.
- Support local food production through programming and available resources.

Public Safety

Goal: Mansfield public safety services- police, fire and EMS- protect life and property through a robust program of education, enforcement and preparedness. Goal 5.3 (Page 5.37).♦

Objectives:

- Evaluate police service delivery options; initiate and complete study evaluating service delivery options.
- Evaluate Fire Department staffing levels and impact on service delivery and costs.

Town University Relations

Goal: Mansfield collaborates with UCONN to achieve common goals, maximize the local economic benefits of the university's presence and address quality of life issues in off-campus neighborhoods.

Objective:

- Re-establish practice of using Town-University Relations Committee as a working committee, in addition to its information-sharing and reporting role.
- Through the Town-University Relations Committee, review feasibility of establishing annual student enrollment protocol under which the Town would have the opportunity to critically review UCONN's enrollment projections and to provide meaningful feedback on the impact that significant enrollment changes may have on the Town, from a resource and quality of life perspective.
- Through the Town-University Relations Committee, review UCONN student code of conduct to determine if it is adequate to address off-campus conduct, including conduct associated with Greek-affiliated organizations.

Transportation

Goal: Mansfield has a balanced, integrated transportation system that provides residents with viable options in getting from one place to another. Goal 9.1 (Page 9.30).♦

Objectives:

- Develop an integrated network of sidewalks, bikeways and trails that connect residents with key community facilities and services.
- Improve Town roads to accommodate various modes of transportation.
- Research, and implement when possible, the feasibility of dedicate bicycle lanes on local roads.
- Actively participate in the Windham Region Transit District (WRTD) to improve services being provided in the regional transportation network. Coordinate with UCONN on transportation initiatives that take increased demand into consideration.

Mansfield Public Schools: Board of Education Goals: 2016-2021

Mission:

It is the mission of the Mansfield Board of Education, in partnership with the Mansfield community, to ensure that all children acquire the knowledge, skills, and attributes essential for personal excellence in learning, life, and work within our global community.

We Believe:

- It is our obligation to teach academic and social skills while promoting the emotional, physical, and behavioral development of all children.
- Children thrive and experience success when we provide instruction and opportunities that value individual abilities and interests.
- Equal access to our district's programs and services will be afforded to all children.
- All children and staff deserve a safe, secure and supportive school environment.
- Schools excel when staff engage in continuous improvement of practice and life-long learning.
- It is the responsibility of our schools to engage, support, and involve families.
- Our schools are strengthened when the school and community work together, each contributing to the success of the other.

District Framework:

1. The district is committed to promoting rigorous academic outcomes, social skills, and the habits of mind necessary for growth in life, learning, and work beyond school including the ability to communicate effectively, work collaboratively, and think critically and creatively.
2. The district is committed to providing student-centered instructional practices that are responsive to student learning styles, promote resilience, and allow for personalization and individual growth in academics and the related arts.
3. The district uses purposeful assessments to inform instruction and monitor individual student progress aligned with learning goals.
4. The district supports embedded professional learning that advances the goals of the district and engages staff in continuous improvement.
5. The district celebrates the unique and diverse community of Mansfield by building partnerships between families, schools, and the larger community.
6. The district works in a fiscally responsible manner to align its organizational systems and resources to achieve established goals.

FINANCIAL MANAGEMENT POLICIES

The Town of Mansfield has adopted a set of policies to guide the Town's financial management practices. They are not intended to limit the authority of the Town Council to act, but rather to form a framework within which to make financial decisions and to monitor financial activity in a consistent manner. The adoption of these goals does not restrict the Town Council's ability and responsibility to respond to emergency or service deliver needs above or beyond the suggested limitations established.

The following is a brief description of the policies adopted by the Town Council:

Revenue Policy

The Revenue Policy establishes the guidelines for the Town to identify sufficient resources to provide for the regular and ongoing operations associated with providing public services.

Expenditure Policy

The Expenditure Policy establishes the guidelines for the Town to provide for a sustainable level of service by adopting a balanced budget where ongoing resources are sufficient to support ongoing expenditures.

Fund Balance Policy

The Fund Balance Policy establishes guidelines for fund balance to ensure financial security through the maintenance of a healthy reserve fund. The primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The Town also seeks to maintain the highest possible credit ratings which are dependent, in part, on the Town's maintenance of a healthy fund balance.

Financial Reporting Policy

The Financial Reporting Policy establishes the guidelines that will ensure that the Town provides full and open disclosure of all financial activity.

Capital Planning and Financing Policy

The Capital Planning and Financing Policy establishes the methodology for including a program or project in the five-year Capital Improvement Program (CIP), Capital Budget, and Debt Management Plan (DMP). In order to promote consistency and continuity in decision making related to capital improvement planning and to set the general parameters within which capital spending decisions are made, this Policy establishes the general financing goals and the specific elements that comprise a long-range planning and financing strategy, including capital financing guidelines and the transfer of funds to and from the Capital and Non-recurring Fund (CNR).

Debt Management Policy

The Debt Management Policy provides the conceptual framework for the issuance and management of debt. It provides a comprehensive and viable debt management policy which recognizes the infrastructure needs of the Town as well as the taxpayer's ability to pay while taking into account existing legal, economic, financial and debt market considerations.

Financial Policies (Continued)

Fund Balance Policy (Adopted 8/27/2012)

Purpose

The purpose of this policy is to set guidelines for fund balance to ensure financial security through the maintenance of a healthy reserve fund. The primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The Town also seeks to maintain the highest possible credit ratings which are dependent, in part, on the Town's maintenance of a healthy fund balance.

General Policy

The following fund type definitions will be used in reporting activity in the governmental funds for the Town:

- General Fund is used to account for all financial resources not accounted for and reported in another fund.
- Special revenue funds are used to account and report the proceeds of *specific revenue sources* that are *restricted* or *committed* to expenditure for *specific purposes* other than debt service or capital projects.
- Debt service funds are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.
- Capital projects funds are used to account for all financial resources restricted, committed or assigned to expenditure for the acquisition or construction of capital assets.
- Permanent funds are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's needs.

Fund Balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the Town is bound to honor constraints on the specific purpose for which amounts can be spent.

- Non-spendable fund balance (inherently non-spendable, i.e. inventory)
- Restricted fund balance (externally enforceable limitations on use, i.e. grants)
- Committed fund balance (self-imposed limitations on use)
- Assigned fund balance (limitation resulting from intended use)
- Unassigned fund balance (residual net resources)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. This policy is focused on the last three components comprising the unrestricted fund balance.

Fund Balance Policy (Adopted 8/27/2012) (continued)

Provisions

The Town will strive to maintain an unrestricted fund balance of seventeen (17) percent of the General Fund operating budget, with up to two (2) percent of the General Fund operating budget accounted for in unrestricted fund balance of other governmental funds. Any year-end operating surpluses will revert to unassigned fund balance for use in maintaining reserve levels.

1. **Committed Fund Balance**

The Town Council, as the Town's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by the formal actions taken, such a majority vote or resolution. These committed amounts cannot be used for any other purpose unless the Town Council removes or changes the specific use through the same type of formal action taken to establish the commitment. Town Council action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30th; however, the amount can be determined subsequent to the release of the financial statements.

2. **Assigned Fund Balance**

Assigned Fund Balance includes amounts *intended* to be used for a specific purpose. The Finance Director is the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy for the purpose of reporting these amounts in the annual financial statements. The primary use of this category for the General Fund is open encumbrances.

3. **Unassigned Fund Balance**

This is the residual classification of the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

If the unrestricted fund balance falls below the goal or has a deficiency, the Town will develop a budgetary plan to return the reserve to the minimum level as soon as economic conditions allow. Revenue sources that will be considered to aid in the replenishment of fund balance will include but not be limited to: non-recurring revenues and yearend budget surpluses. The budgetary plan shall also identify the target timeframe, including milestones until reaching full replenishment. The Town recognizes that at its current level of fund balance, it will take a number of years to reach the desired goal.

Debt Management Policy (Adopted 3/13/2017)

Policy Purpose

The purpose of this document is to provide a comprehensive and viable debt management policy which recognizes the infrastructure needs of the Town as well as the taxpayer's ability to pay while taking into account existing legal, economic, financial and debt market considerations.

Debt Management Policy (Adopted 3/13/2017) (continued)

Objective

Town debt will be issued for the purpose of funding capital projects as authorized and in compliance with State statutes and the Town Charter. The Town plans long and short-term issuance to finance its capital program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Town will strive to increase each year the percentage of capital improvements financed by current revenues and thereby follow a “pay as you go” plan. The Debt Management Plan is structured to layer in debt issues for the ensuing five years based on approved projects and anticipated needs.

This Policy establishes the standards regarding the timing and purpose for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated in the Town’s Debt Management Plan. The standards constitute realistic goals that the Town can expect to meet, and will guide, but not bind, debt management decisions. Advantages of a debt policy are as follows:

1. Enhance the quality of decisions by imposing order and discipline and promoting consistency and continuity in decision making
2. Rationalize the decision-making process
3. Identify objectives for staff to implement
4. Demonstrate a commitment to long-term financial planning objectives

General Policy

1. *Borrowing authority* -- the Town shall have the power to incur indebtedness in accordance with the Town Charter, Section C407. The Council, after approval of consecutive actions of the Council and a Town meeting, may authorize, in any one fiscal year, the issuance of bonds and borrowing in anticipation of bonds in an aggregate amount not to exceed 1% of the annual budget. The authorization, in any one fiscal year, of the issuance of bonds and borrowing in anticipation of bonds in an amount exceeding 1% of the annual budget may be approved by consecutive favorable action of the Council and a referendum of the voters of the Town if the favorable vote is at least 15% of the voters on the registry list.
2. *Types of permissible debt* -- whenever possible, the Town will first attempt to fund capital projects with state and federal grants or other revenues. When such funds are insufficient, the Town may use dedicated revenues from Special Revenue Funds, development fees, and capital and non-recurring expenditure or general fund revenues to fund projects. If these are not appropriated, the Town will use bond financing. General obligation bonds will be issued to finance traditional public improvements. Revenue or limited obligation bonds may be used within statutory parameters to finance those special projects or programs which directly support the Town’s long-term economic development or housing interests or which service a limited constituency and are clearly self-supporting.

Debt Management Policy (Adopted 3/13/2017) (continued)

The Town may use short-term financing in the form of Bond Anticipation Notes (“BANS”). BANS may be used to provide interim cash flow, facilitate the timing of bond sales, finance less significant borrowing needs, avoid locking in high long-term interest rates during periods of market turmoil or to finance projects whose final cost is uncertain or is expected to be mitigated by grants and/or investment earnings. BANS are not to be used to speculate on market rates. BANS will be retired either through cash reserves or through the issuance of long-term bonds in accordance with the Town’s debt management strategy and as market conditions permit.

A growing part of the public finance market is the use of interest rate swaps and other primary market derivatives by municipal bond issuers. Swaps in particular are often an integral part of a municipal bond issuer’s risk management program. Such strategies should be undertaken with the goal of reducing risk and/or for the purpose of diversification. Any alternative method of financing, such as the use of swaptions, forwards, interest rate derivative transactions, etc., if deemed appropriate, should be fully disclosed, reviewed and approved by the Town Council. Such financings should be based on formally approved management policies and procedures that simultaneously minimize the risks and maximize the rewards for such transaction.

Long-term capital leases or lease-purchase obligations may be used for copiers, computers, major equipment or rolling stock and other capital items when it is cost justifiable to do so.

3. *Purpose of debt* – the town will confine long-term borrowing to capital improvements or projects that cannot be financed with current revenues. The Town will not fund current operations from the proceeds of borrowed funds. Whenever appropriate the beneficiaries of a project or service will pay for it. For example, if a project is a general function of government that benefits the entire community, such as a school or library, the project will be paid for with general tax revenues or financed with general obligation bonds. Projects benefiting specific users, such as water and sewer facilities, will be issued as general obligation bonds by the Town, using its full faith and credit pledge. The revenues will be derived from user fees or charges and targeted taxes and assessments will be used to offset the general obligation debt service.
4. *Refunding debt* -- the Town will continually monitor its outstanding debt in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized. The target threshold for net present value savings should be a minimum of 2%.
5. *Interest rates* -- the Town will attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the Town should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement. Town Council approval is needed to issue variable rate debt. The Town will plan and schedule bond sales to obtain a true interest cost at or below levels for comparable debt.

Debt Management Policy (Adopted 3/13/2017) (continued)

6. *Planning and structuring each bond sale* -- balanced consideration should be given to each of the following objectives: a) provide cash in advance to meet project expenses; b) retire debt in the shortest period of time which is fiscally prudent; c) finance projects for a period commensurate with the useful life of the asset; d) schedule new debt to coincide with the retirement of past debt to lessen the impact upon the mill rate; and e) minimize the impact of debt service payments on annual cash flow. Moreover, whenever possible, projects with an estimated cost of less than \$100,000 shall not be financed with long-term debt.
7. *Federal regulations* -- the Town will a) adhere to the requirements of Rule 15c2-12(b)(5), promulgated by the Securities and Exchange Commission when issuing bonds and will provide to the Municipal Security Rule Making Board's Electronic Municipal Market Access website "EMMA", annual financial information and operating data and timely notices of material events with respect to the bonds; b) comply with and keep current with all Federal regulations for tax-exempt bonds, and c) comply with arbitrage regulations of the Internal Revenue Code of 1986, Section 148.

The Town will comply with Federal reimbursement regulations for tax-exempt bond proceeds used to reimburse capital expenditures by: a) declaring reasonable intent in authorizing ordinances; b) issuing bonds within one year after the expenditure was paid or project was put into service, and c) qualifying expenditures as capital expenditures under general income tax principles.

8. *Bond structure:*

Bond term -- all capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event to exceed 20 years (30 years for sewer projects) in accordance with Connecticut General Statutes.

Bank qualification -- whenever possible, the Town will issue \$10 million or less in tax-exempt securities per calendar year to receive the "Bank Qualified" status on the issue to minimize interest rates paid for bonded projects. (Bank Qualification allows commercial banks to deduct 80% of their interest cost of carrying tax-exempt bonds.)

Small Issuer exemption -- whenever feasible, to qualify under the IRS arbitrage rebate exemption provision as a "Small Issuer", the Town will not issue more than \$15 million in debt in any calendar year of which not more than \$5 million of the issue may be for non-school construction expenditures.

Call provision -- the Town seeks to minimize the cost from optional redemption call provisions, consistent with its desire to obtain the lowest possible interest rates on its bonds. The Town Manager and Finance Director will evaluate optional redemption provisions for each issue to assure that the Town does not pay unacceptable higher interest rates to obtain such advantageous calls.

Debt Management Policy (Adopted 3/13/2017) (continued)

Credit or liquidity enhancement -- the Town may seek to use credit or liquidity enhancements when such enhancement proves to be cost-effective or to improve or establish a credit rating on BANS or bond issues. Selection of enhancement providers is subject to a competitive bid process or at the option of the underwriter in a competitive sale.

Debt service for bonds and notes paid each year shall not exceed 10% of the General Fund budget of the Town, excluding: a) tax anticipation notes and other indebtedness with a maturity of one year or less; b) bonds or other indebtedness of the Town payable from revenues for special tax districts; and c) self-supporting bonds or other debt.

9. *Method of sale -- debt obligations are generally issued through competitive sale.*

However, when certain conditions favorable for a competitive sale do not exist and when a negotiated sale will provide significant benefits to the Town that would not be achieved through a competitive sale, the Town may elect to sell its debt obligations through a private or negotiated sale, upon approval by the Town Council. The underwriting team for bonds and notes is selected through a competitive process, but the ultimate decision will be based upon the strength of the team's proposal, including qualifications and pricing. For long-term capital leases or lease-purchase obligations the Town will also seek to solicit competitive pricing whenever practicable.

Provisions - Debt Affordability Measures

The Town Manager and Finance Director will analyze the Town's debt position and the various indicators of municipal credit relative to credit industry standards and the Town's own financial ability. They will examine the following statistical measures to determine debt capacity and compare these ratios to other towns, rating agency standards and the Town's historical ratios to determine debt affordability. In order to determine the Town's relative debt position, the Town uses the following measures:

- 1) Debt measured against the population on a per-capita basis to be capped at \$3,000, where population is defined as excluding students living on campus.
- 2) General Fund bonded debt as a percent of full market value to be capped at 3.5%
- 3) General Fund debt service as a percent of total General Fund expenditures to be capped at 10%
- 4) Other measures the Town deems appropriate

An executive summary of the results will be submitted annually to the Town Council as part of the Debt Management Plan.

The Town's overall debt structure, including overlapping debt, should fall well within statutory limits and should decrease as rapidly as is financially feasible. Whenever feasible, the Town will maintain debt at levels equal to or below the median debt ratios used by investors (underwriters) and credit analysts when reviewing the Town's creditworthiness. The municipal medians will be updated

Debt Management Policy (Adopted 3/13/2017) (continued)

annually when published by the State of Connecticut Office of Policy and Management or other recognized published medians.

Capital Planning and Financing Policy (Adopted 10/23/17)

The Capital Planning and Financing Policy establishes the methodology for including a program or project in the five-year Capital Improvement Program (CIP), Capital Budget, and Debt Management Plan (DMP). In accordance with the Town Charter, the Town Manager shall prepare and submit a list of proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them. The Town Manager and Finance Director will prepare a DMP executive summary report for submission to the Town Council on an annual basis in conjunction with the CIP.

Policy Purpose

In order to promote consistency and continuity in decision making related to capital improvement planning and to set the general parameters within which capital spending decisions are made, this Policy establishes the general financing goals and the specific elements that comprise a long-range planning and financing strategy, including capital financing guidelines and the transfer of funds to and from the Capital and Non-recurring Fund (CNR).

As a matter of general policy, the goals of the Town's Capital Improvement Program are:

1. Consistently make decisions related to capital improvement aligned with the Town's overall goals and objectives regarding the physical and economic development of the community, asset management, and the provision of public services.
2. Promote financial stability and focus attention on the Town's long-term financial capacity to meet capital needs.
3. Effectively communicate the Town's priorities and plans for undertaking capital projects to internal and external stakeholders.

The policy is designed to capture the following elements of the Capital Improvement Program:

1. Capital Improvement Program Guidelines (Formulation)
2. Capital Planning Guidelines
3. Capital Project Financing Guidelines

Capital Improvement Program Guidelines

1. The Town's CIP is a comprehensive multi-year capital plan that identifies and prioritizes expected needs based on the Town's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.

Capital Planning and Financing Policy (Adopted 10/23/17) (continued)

2. Each year the Town Manager and Finance Director will develop a five-year CIP for capital improvements which will be reviewed and/or revised by the Town Council. The first year of the five-year CIP will be adopted annually by the Town Council as the Capital Budget.

The CIP shall include those projects that will preserve and provide, in the most efficient manner, the infrastructure necessary to achieve the highest level of public services and quality of life possible within the available financial resources.

3. The Town will make all capital improvements in accordance with the Town Council's annually adopted Capital Budget.
4. The Town Manager and Finance Director will coordinate the development of the CIP with the development of the annual operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts. The Town will not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
5. The Town will maintain its assets at a level adequate to protect the Town's capital investment and minimize future maintenance and replacements costs.
6. The Town Manager and Finance Director will identify the estimated cost and potential funding source or financing method for each capital project proposal before it is submitted to the Town Council for approval.
7. The Finance Director will review and manage capital project expenditures with all department heads no less than on a quarterly basis for each project in the annual Capital Budget.
8. The Town Manager and Finance Director will identify the optimum mix and financing sources for all capital projects, in conjunction with the adopted Debt Management Policy.

Capital Planning Guidelines

Objective - To develop a set of guidelines to be used by Town and Education administrators in evaluating and proposing projects for inclusion in the Town's Capital Budget. The Town Manager shall, whenever possible, adhere to these guidelines when preparing and submitting the Capital Budget for Town Council review.

10. *Definition of Capital Projects – Two types of projects will be considered for the Capital Projects Fund.*

Capitalized Projects defined as any project, resulting in or contributing to the acquisition of, or addition to, a capital asset with an anticipated cost equal to or exceeding ten thousand dollars (\$10,000) for equipment purchases, twenty thousand dollars (\$20,000) for buildings and improvements, and one hundred thousand dollars (\$100,000) for infrastructure improvements and with an anticipated useful life equal to or exceeding five (5) years for equipment purchases,

Capital Planning and Financing Policy (Adopted 10/23/17) (continued)

and ten (10) years for buildings, improvements and infrastructure. This definition includes but is not limited to capital projects undertaken to:

1. Acquire new or expand existing physical facilities or infrastructure, including preliminary design and related professional services.
 2. Acquire large scale renewal, improvement, or replacement of physical facilities or infrastructure that is not routine maintenance. Renewal and improvement expenditures are those that improve an asset's productivity, significantly extend its useful life, or change the character of the asset.
 3. Acquire major pieces of equipment, vehicles, and other capital stock, including expenditures when aggregated or consolidated into a single project meet both criteria set forth above.
 4. Procure engineering or architectural studies and services related to public improvements
 5. Acquire land or make improvements to land, excluding the purchase of open space.
- ii. ***Non-capitalized Projects*** – the CIP Management Team will classify capital project submittals that do not conform to the definition of a Capitalized Project as described in item #1i above as Non-capitalized projects. Examples of Non-capitalized projects include, but are not limited to, the following:
1. Maintenance projects such as major painting projects, mechanical or building repairs, and other peripheral projects which are non-recurring in nature (occur less frequently than every 4 years)
 2. Infrastructure projects that occur on an ongoing basis where the town desires to carry funding balances over from one year to the next. Example: Road Resurfacing, Bridge Improvements
 3. Non-tangible projects including special consulting services, which as an end-product, may recommend the development and implementation of certain capital projects but in themselves are not a capitalized project. Examples: space utilization reports, planning studies, engineering services, etc)
11. Quantifying and Ranking of Capital Projects – A CIP Management Team will be a standing committee comprised of the Town Manager, Superintendent of Schools, Director of Finance, Director of Public Works, Director of Facilities Management, Director of Parks and Recreation, the Fire Chief, and any other individuals appointed by the Town Manager.

Capital Planning and Financing Policy (Adopted 10/23/17) (continued)

This committee shall review all capital project submittals and weigh them according to the criteria below:

- a. Is this project a legal mandate or support an adopted plan(s)?
- b. Does this project support public health or safety?
- c. Does this project maintain a public asset?
- d. Does this project support economic and community development?
- e. Would this project be considered a service improvement?
- f. Will this project have an operating budget impact?
- g. Will this project meet a local/citizen request for service?

Capital Project Financing Guidelines

Objective –To develop a set of guidelines to be used by the Town Manager and Finance Director in evaluating and proposing the source of funding for capital projects. The Town recognizes that an effective capital funding strategy requires consideration of a broad mix of funding mechanisms, including but not limited to pay-as-you-go, grants, and debt. The Town shall, whenever possible, adhere to these guidelines when preparing and submitting the Capital Budget for Town Council review.

1. *Definition of pay-as-you-go financing* – Refers to the use of current financial resources to fund capital projects, including current revenues, fund balances, grants and donations.
2. *Definition of pay-as-you-use financing* – Refers to the issuance of various debt instruments to fund capital projects. In considering which funding method to utilize for particular projects, the Town shall strive to match benefit streams to cost streams as closely as possible over the anticipated useful life of the project.
3. *Minimize the reliance on long-term debt* – Whenever possible, capital costs should be financed by a means other than borrowing. Borrowing should be limited to infrastructure or facility improvement projects with an estimated life expectancy of at least 15 years and a cost of at least \$250,000. In addition to soliciting outside grant funding, the Town should utilize pay-as-you-go methods such as regular contributions from the General Fund, funds in the Capital and Non-recurring Fund (CNR), and down-payments from operating funds.
4. *Capital financing strategy* – the Town Manager and Director of Finance will project the future impact of financing capital projects in accordance with the Town’s Charter (Section C407).
5. *Maintenance scheduling* – the Town intends to set aside sufficient current revenues to finance ongoing maintenance needs and to provide periodic replacement and renewal consistent

Capital Planning and Financing Policy (Adopted 10/23/17) (continued)

with its philosophy of keeping its capital facilities and infrastructure systems in good repair, to maximize a capital asset's useful life and to avoid unnecessary borrowing. It is the Town's policy to develop master plans for scheduling this maintenance.

6. *Credit ratings* – the Town will, at all times, manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
7. *Capital Non-recurring* – The CNR Fund was established to allow more flexibility and to serve as a future source of pay-as-you-go financing of capital projects. The CNR Fund is an integral part of the Town's capital financing strategy. The Town seeks to grow the fund to a level deemed sufficient to fully fund recurring expenditures for replacing capital equipment

and maintaining public facilities that do not meet the Town's general obligation bond issuance guidelines. The target level shall be an amount sufficient to fund the Capital Fund budget pay-as-you-go plus 3% of the total adopted uses. This is to ensure a sufficient balance remains in the CNR Fund for unanticipated needs or emergencies.

The fund may receive contributions from the sale of Town-owned buildings and property, transfers from the General Fund, unexpended balances of completed capital projects in the Capital Fund, and interest from investments. The actual CNR capital financing contributions will be determined through the annual Capital Budget process.

Completed capital projects with a remaining balance may, by Town Council authorization, be transferred to the CNR Fund and added to the reserve fund as a future source of financing for projects.

Fund balances at the end of the fiscal year for the Board of Education budget may, by Town Council authorization, be transferred to the CNR Fund and added to the reserve fund as a future source of financing for Board of Education capital projects. Board of Education reserve funds may be appropriated in full, both principal and interest, as needed.

8. *Capital Projects Fund* –the Capital Projects Fund is used to account for the financial resources used for the acquisition of major pieces of equipment, acquisition or construction of major capital facilities, and capital infrastructure improvements. Revenues to the Capital Projects fund will include proceeds from long- and short-term debt, grants, and transfers from other operating funds and the CNR Fund.
9. A portion of the CNR unassigned fund balance shall be used as a financing source to the Capital Budget, as is appropriate each budget cycle.
10. In the event of an unanticipated capital or non-recurring need or emergency, the Town Council may authorize the appropriation of all or a portion of the balance in the CNR Fund.

Revenue Policy (Adopted October 22, 2018)

Policy Purpose

The Revenue Policy establishes the guidelines for the Town to identify sufficient resources to provide for the regular and ongoing operations associated with providing public services.

General Policy

1. To the extent possible, a diversified and stable revenue system will be maintained as protection from short-run fluctuations in any one revenue source.
2. Appropriate expansion and diversification of the tax base will be encouraged and additional Federal and State revenues will be sought in order to reduce the reliance on the property tax as it affects individual homeowners.
3. Revenue forecasts shall be objective and reasonable, based on the best information available. The Director of Finance will be responsible for developing a method to project revenues on a multi-year basis and for developing a policy for the collection of revenues. Such policy shall be based on collection methods allowable by state and federal statute, town charter or other agreements.
4. Revenue forecasts will assess potential resources that can be allocated for public services. Each year the Council shall review potential sources of revenue as part of the budget process.
5. One-time or special purpose revenues will be used only for capital expenditures or for expenditures required by the revenue source and not to subsidize recurring personnel, operation or maintenance costs unless there is a clear benefit to the Town to do so.
6. Property taxes provide a consistent base of revenues for the Town to provide public services. The Town shall levy property taxes within its statutory limit so the Town can continue to provide a safe, economically vibrant place to live and work.
7. Short term (anticipated less than one year) economic downturns and temporary gaps in cash flow may be addressed by expenditure reductions or restrictions.
8. Long term (greater than one year) revenue downturns: Revenue forecasts will be revised and expenditures adjusted accordingly. The Town will not pursue deficit financing and borrowing to support on-going operations as a response to long-term revenue shortfalls.
9. All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted. Grants with a matching component, not previously approved through the budget process, require Council approval.

Revenue Policy (Adopted October 22, 2018) (continued)

10. The Town will refrain from using grants to meet ongoing service needs. Grants will be evaluated from a cost-benefit analysis to ensure the Town is benefiting from the grant.
11. The Town shall develop and maintain a comprehensive list of various fees and charges. Fees may be set at levels sufficient to cover the entire cost of service delivery (such as in Enterprise Funds), or the service may be subsidized, as Council deems appropriate. The Town will systematically review user fees and rates and consider adjustments necessary to take into account the effects of additional services costs and inflation. Rate studies may be conducted to ensure that the rates will continue to support direct and indirect costs. Based on a market analysis, fees for similar services in other communities may also be considered. The criteria used to evaluate recommended rates shall be included in the staff report during the review with Town Council for possible action.
12. The Town Council will review contracts and leases which result in revenues to the Town. Leases and contracts will be reviewed on a timely basis, prior to the expiration date or at least every 3 years if on a continuing basis.

Expenditure Policy (Adopted October 22, 2018)

Policy Purpose

The Expenditures Policy establishes the guidelines for the Town to provide for a sustainable level of service by adopting a balanced budget where ongoing resources are sufficient to support ongoing expenditures.

General Policy

1. The Town Manager will propose and the Town Council will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenues.
2. The Town will only propose operating expenditures which can be supported from on-going operating revenues unless there is a clear benefit to the Town to do otherwise. Before the Town undertakes any agreements that would create fixed on-going expenses, the cost implications of such agreements will be fully determined for current and future years. Capital expenditures may be funded from one-time revenues, but the operating budget expenditure impacts of capital expenditures will be reviewed for compliance with this policy provision.
3. The operating budget will provide for the adequate maintenance of capital assets and equipment.

Expenditure Policy (Adopted October 22, 2018) (continued)

4. Delivery of services by other public and private organizations will be encouraged whenever and wherever greater efficiency and effectiveness can be expected. The Town will utilize technology and other efficiency tools to maximize productivity, in order to help reduce or avoid increasing personnel costs as a proportion of the total budget. The Town will use available resources productively and creatively, and avoid duplication of effort and resources.
5. All compensation planning and collective bargaining will focus on the total cost of compensation, which includes direct salary, health care benefits, retirement benefits, training, and other benefits of a non-salary nature, which are a cost to the Town. Collective bargaining decisions will not negatively impact the Town's efforts to maintain reserve balances in compliance with the Town's Fund Balance Policy. The budget will provide for adequate funding of all employee benefit programs and retirement systems.
6. A contingency account will be established annually in the operating budget to:
 - a. provide for settlement of pending labor contract negotiations;
 - b. provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature;
 - c. provide the local match for public or private grants;
 - d. meet unexpected small increases in service deliver costs.

The contingency account will be budgeted at a level sufficient to provide for settlement of pending labor contract negotiations plus an amount not to exceed one half of one percent (0.5%) of the proposed Town budget. The Town's budget will be amended at the time such contingency funds are committed. The contingency account will be separate from the carryover fund balance.

7. A budgetary control system will be maintained to enable adherence to the adopted budget. This will include a record keeping system to be adhered to by all programs and activities receiving annual Town Council appropriations.
8. A system of regular monthly fiscal reports comparing actual revenues and expenditures to budgeted amounts will be prepared and maintained.
9. If upon adoption by the town council of year-end transfers to make whole any line item deficits, there remains a balance of revenues exceeding expenditures, the Town Council may approve use of said surplus funds for any current or succeeding fiscal year's project or projects, as recommended by the Town Manager, as long as the total amount of the requested funds does not exceed the amount of the surplus. Such appropriations will conform to Section C406 of the Town Charter. It is recommended that the use of prior-year surplus funds may include:
 - a. For one-time expenditures, not to cover on-going operating costs;
 - b. Only if the undesignated fund balance exceeds ten percent (10%) of prior year general fund operating expenditures;

Expenditure Policy (Adopted October 22, 2018) (continued)

- c. For an increase to Fund Balance;
 - d. For outstanding long term obligations; and/or
 - e. For projects that support the most recently adopted Town Council's Goals
10. An effective risk management program to minimize loss and reduce costs will be developed and implemented. The Town Manager will ensure that adequate insurance programs are in place, including unemployment and workers' compensation insurance.
11. A Reserve Fund for Capital and Nonrecurring Expenditures will be maintained and will be adequately funded each year by a transfer from the General Fund Budget and by one-time revenues.

Financial Reporting Policy (Adopted October 22, 2018)

Policy Purpose

The Financial Reporting Policy establishes the guidelines that will ensure that the Town provides full and open disclosure of all financial activity.

General Policy

1. The Town will establish and maintain a high standard of accounting practices. The Town's financial accounting systems shall be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standards of the Government Accounting Standards Board (GASB), and the best practices offered by the Government Finance Officers Association (GFOA), when feasible.
2. It is the policy of the Town to provide all financial information in a thorough, timely fashion, and in a format that is easy to understand and utilize.
3. It shall be the duty of the Director of Finance to install, maintain and operate a modern municipal accounting system for the Town, showing the current condition of all funds and appropriations.
4. The Director of Finance will prepare monthly, quarterly and annual financial reports, presenting a summary of financial activity by major types of funds and programs.
5. The Comprehensive Annual Financial Report (CAFR) will be prepared in conformity with generally accepted governmental accounting principles and financial reporting practices and will be submitted to the Town Council and posted on the Town's website within 150 days of the close of the Town's fiscal year.

Financial Reporting Policy (Adopted October 22, 2018) (continued)

6. An independent public accounting firm will be employed to perform an annual audit of all Funds and Agencies, and its opinion will be included in the annual financial report. The Town shall maintain accounting records in such a manner as to receive an unmodified audit opinion and when possible, to qualify for a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

REVENUE SUMMARIES

**Town of Mansfield
Revenue Budget Summary by Department**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
15100 Town Clerk	209,805	298,705	279,097	244,900	235,690	(9,210)
16000 Finance	37,795,270	42,414,944	42,959,571	42,720,280	43,614,185	893,905
Total General Govt.	38,005,075	42,713,649	43,238,668	42,965,180	43,849,875	884,695
21200 Police Services	8,927	88,280	90,208	44,050	67,260	23,210
21300 Animal Control	1,853	1,754	2,215	1,920	2,270	350
22101 Fire Prevention	19,967	29,291	52,458	17,200	15,200	(2,000)
23100 Emergency Mgmt	12,877	12,887	12,999	12,700	12,900	200
Total Public Safety	43,624	132,212	157,880	75,870	97,630	21,760
30000 Public Works	40,080	20,993	17,845	22,400	27,260	4,860
30900 Facilities Mgmt	5,440	2,890	3,157	4,890	500	(4,390)
Total Public Works	45,520	23,883	21,002	27,290	27,760	470
42100 Human Services	881	50	50			
43100 Library Services	22,950	25,462	22,940	12,180	20,630	8,450
Total Comm. Services	23,831	25,512	22,990	12,180	20,630	8,450
30800 Building & Housing	287,780	352,792	384,026	330,090	331,900	1,810
51100 Planning & Devlp	26,594	31,489	16,744	37,350	36,075	(1,275)
Total Comm. Develop.	314,374	384,281	400,770	367,440	367,975	535
60001 Education	10,280,849	9,960,464	8,636,116	9,675,280	9,509,100	(166,180)
Total Education	10,280,849	9,960,464	8,636,116	9,675,280	9,509,100	(166,180)
Total General Fund	48,713,273	53,240,001	52,477,426	53,123,240	53,872,970	749,730

**Town of Mansfield
Revenue Summary by Object**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
40101 Current Year Levy	27,877,219	28,638,230	32,601,935	30,174,960	30,865,894	690,934
40102 Prior Year Levy	203,137	172,350	175,338	200,000	200,000	-
40103 Interest & Lien Fees	179,382	186,410	238,887	140,000	180,000	40,000
40104 MV Supplement	295,954	322,717	350,970	300,000	300,000	-
40105 Susp. Coll. Taxes - Trnsc.	6,892	11,753	11,468	8,000	8,000	-
40106 Susp. Coll. Int. - Trnsc.	7,886	9,408	9,838	7,000	7,000	-
40109 Collection Fees	27,578	34,613	35,590	25,000	25,000	-
40110 CY Levy-Storrs Ctr	2,407,068	3,144,643		3,376,000	3,456,526	80,526
40111 CY Levy-SC Abate.	(728,000)	(671,000)	-	(581,000)	(554,000)	27,000
Total Taxes & Related	30,277,116	31,849,124	33,424,026	33,649,960	34,488,420	838,460

This section contains revenues received from taxes paid by citizens on real estate, personal property and automobiles. Interest and lien fees are payments received on delinquent accounts. Motor vehicle supplements are taxes received on automobiles purchased after the tax preparation date. The addition of two line items for the current levy and tax abatement specific to the development of Storrs Center has been added for transparency and information. Collection fees remain flat based on historical actual receipts. The current year levy reflects a significant increase due to the reduction in State Aid and the increases in proposed expenditures. The Motor Vehicle Supplement tax budget has been increased to reflect historical trends.

Town of Mansfield

The adopted Town of Mansfield's net general fund expenditures for fiscal year 2019/20 totals \$42,764,530 of that amount, \$22,659,980 will come from the current tax levy, \$720,000 from tax related items as listed above and \$19,384,550 from non-tax revenues. The proposed tax warrant and levy for Town expenditures is calculated as follows:

**Town of Mansfield
Revenue Summary by Object**

Town of Mansfield/Mansfield Board of Education

Amount to Raise by Taxation	Dollars	Eq. Mill
Adopted Budget		
Mansfield School Board	\$ 23,637,850	
Town General Government	19,126,680	
Total Expenditure Budgets	\$ 42,764,530	38.60
Plus: Fund Balance Reserve		
Less: Tax Related Items	720,000	
Non-Tax Revenues	19,384,550	
App. Of Fund Balance	-	
Total Other Revenues	20,104,550	18.15
Amount to Raise by Taxes (current levy)	\$ 22,659,980	20.45

Tax Warrant Computation

Amount to Raise by Taxes (current levy)	\$ 22,659,980	20.45
Amount of Abatement	554,000	0.50
Reserve for Uncollected Taxes	442,629	0.40
Release Reserve for Tax Appeals	(21,771)	(0.02)
Elderly Programs	22,000	0.02
Estimated Pro-rated Assessments		
Tax Warrant	\$ 23,656,838	21.35

Mill Rate Computation

Tax Warrant	23,656,838		=	21.35
-----	-----			
Taxable Grand List	1,107,809,350			

**Town of Mansfield
Revenue Summary by Object**

Region 19

The proportionate share of Region 19 school expenditures to be raised by taxes from the Town of Mansfield is \$11,108,440.

In arriving at this tax warrant, Region 19 expenditures have not been offset by any educational grants received by the Town of Mansfield. This approach, which clearly inflates the Region's share, has been proposed for two reasons: First, there is no accepted way to prorate the grants between the K-8 local board and the 9-12 Regional board. Second, the Region has the power to bill the Town regardless of the amount of grants received.

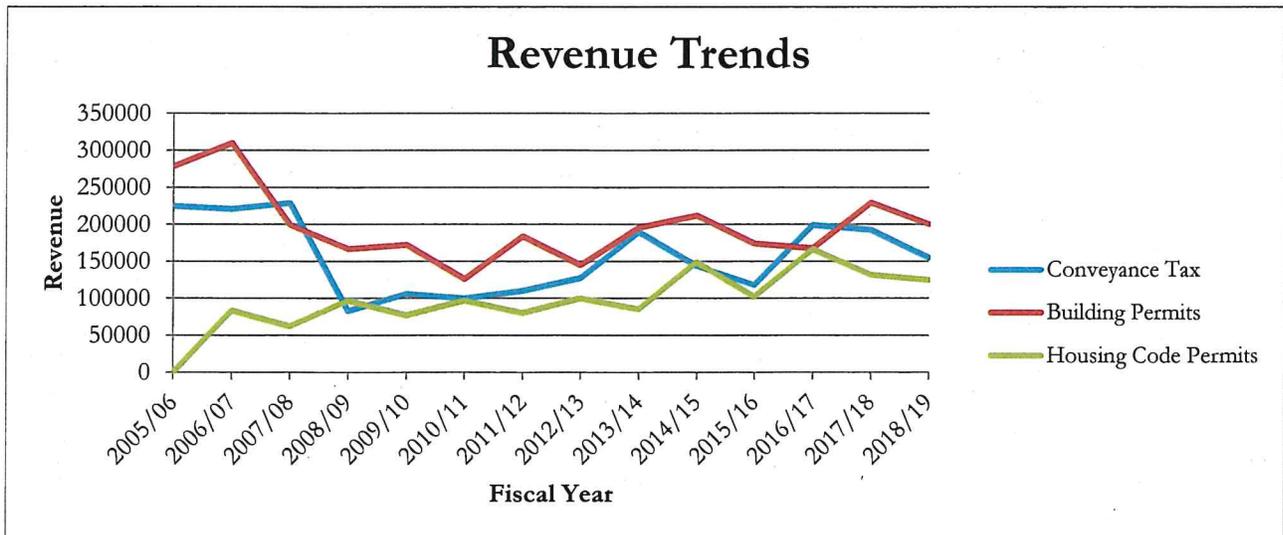
Once the Regional School District has adopted a budget and the Regional School Board has calculated the proportionate share of each member town, those actions cannot be undone by any legislative or executive action of the member towns. The authority of the Regional School District is complete and the proportionate share of each town as calculated by the Board, has the same effect as a tax warrant. The adopted tax warrant and levy for Region 19 expenditures is calculated as follows:

Region 19		Dollars	Eq. Mill
Amount to Raise by Taxation			
Adopted Proportionate Share			
Region 19 School Board	11,108,440		
Tax Warrant Computation			
Amount to Raise by Taxes (current levy)		11,108,440	10.03
Adjustments			
Tax Warrant		\$11,108,440	10.03
Mill Rate Computation			
Tax Warrant	11,108,440		
-----	-----	=	10.03
Taxable Grand List	1,107,706,109		

Town of Mansfield
Revenue Summary by Object

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
40201 Misc Licenses & Permits	3,689	3,111	3,338	2,800	3,490	690
40202 Sport Licenses	351	173	191	200	200	-
40203 Dog Licenses	8,645	10,100	8,431	9,100	8,200	(900)
40204 Conveyance Tax	118,218	199,201	192,843	155,000	150,000	(5,000)
40210 Subdivision Permits	225	3,550	2,450	2,000	225	(1,775)
40211 Zoning/Special Permits	16,595	12,470	7,725	15,000	15,000	-
40212 Zba Applications	800	800		800	800	-
40214 Iwa Permits	5,770	5,490	3,755	4,000	4,500	500
40224 Road Permits	1,750	1,150	1,850	1,500	1,500	-
40230 Building Permits	173,888	167,327	229,292	200,000	175,000	(25,000)
40231 Adm Cost Reimb-permits	260	346	282	200	200	-
40232 Housing Permits	102,165	166,385	131,810	125,000	143,800	18,800
40233 Housing Penalties		200	100			-
40234 Landlord Registrations	1,515	2,600	2,000	1,000	1,000	-
Total Licenses and Permits	433,871	572,903	584,067	516,600	503,915	(12,685)

Conveyance taxes and building/housing fees are the largest items in this category. Based on the current year building and property sales activity, a slight decrease in conveyance tax and building permit revenue is anticipated. This is offset by an anticipated increase in housing permits.



Town of Mansfield
Revenue Summary by Object

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
40352 Pymt In Lieu Of Taxes	4,824	4,578	4,673		4,600	4,600
40357 Social Serv Block Grant	881					-
Total Fed. Support Gov	5,705	4,578	4,673		4,600	4,600

Mansfield had been receiving a nominal Payment in Lieu of Taxes for the Mansfield Hollow Dam flood control area. The Town also received federal pass through grants for Child and Youth Services, a Social Services block grant for counseling. This payment was eliminated by the State.

**Town of Mansfield
Revenue Summary by Object**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
40401 Educ. Assistance	10,169,249	9,960,464	8,636,116	9,675,280	9,509,100	(166,180)
40402 School Transportation	111,600					
Total State Support Education	10,280,849	9,960,464	8,636,116	9,675,280	9,509,100	(166,180)

This section includes State grants received by the Town for operating support for local education.

Estimated State Aid for education A11 reflects a decrease of \$166,180 over the Town's FY 18/19 budget. The State continues to phase in the new Education Cost Sharing (ECS) formula and the resulting increases and decreases by municipality. The new grant formula significantly shifts funding between communities, reallocating aid from approximately 130 communities to the State's most distressed municipalities.

Town of Mansfield
Revenue Summary by Object

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
40450 State Support - Town				200	200	-
40451 Pilot - State Property	7,192,804	7,131,699	5,094,973	5,566,520	5,566,520	-
40452 Pilot- Select Payment		2,516,331	2,516,331	2,630,450	2,630,450	-
40454 Circuit Crt-State Tickets	400	1,950	1,750	500	500	-
40455 Tax Relief for Elderly/Dis	51,099	46,608		48,000		(48,000)
40457 Library - Connecticutcard	10,425	11,934	12,194		12,200	12,200
40458 Library - Basic Grant	1,087					-
40462 Disability Exempt Reimb	1,338	1,032	912	1,000	1,000	-
40465 Emerg Mgmt Perf. Grant	12,877	12,887	12,999	12,700	12,900	200
40469 Veterans Reimb	7,529	7,024	6,483	7,200	6,400	(800)
40470 State Revenue Sharing	6,841	525,280				-
40471 Municipal Stablization Gr:			1,626,768	661,280	661,280	-
40485 State Support - Other		6,841	6,841			-
40494 Judicial Revenue Dstrbtn	13,042	8,600	9,255	9,000	9,000	-
40496 Pilot-Holinko Estates	5,000	10,000	5,000			-
40551 Pilot - Senior Housing	17,103	20,136	18,010			-
Total State Support Gov	7,319,545	10,300,322	9,311,516	8,936,850	8,900,450	(600)

This section includes the State grants received by the Town to support general government activities. As home to the University of Connecticut, Mansfield receives a payment in lieu of taxes (PILOT). Mansfield also receives the Select PILOT grant, for municipalities that are the most significantly impacted by state property.

The property tax relief program (elderly/disabled) grant was not included in the State's budget and therefore is eliminated here.

The State Revenue Sharing program provided for municipalities to share in the State sales tax (0.1%). This program was cut by the State in FY 2017/18. However a Municipal Stabilization grant was created in FY 17/18 and Mansfield received \$1,626,768. This grant was reduced for Mansfield to \$661,280 for FY 18/19 and 19/20. For more information on State aid, see the State Revenue Issue Paper.

Town of Mansfield
Revenue Summary by Object

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
40605 Region 19 Financial Serv	96,530	99,430				-
40606 Health District Services	27,816	27,844				-
40610 Recording	55,100	57,527	48,610	55,000	50,000	(5,000)
40611 Copies Of Records	13,495	13,170	12,432	12,320	12,965	645
40612 Vital Statistics	12,153	15,971	14,250	12,000	12,000	-
40613 Sale of Maps/Regs	14	836				-
40618 Recording-HistoricalDocPresv	2					-
40620 Police Service	(24,261)	48,204	53,950	20,000	44,200	24,200
40622 Redemption/Release Fees	1,393	1,365	1,945	1,000	2,000	1,000
40625 Animal Adoption Fees	460	355	270	900	270	(630)
40640 Lost Dmgd Bks/Materials	1,291	1,507	1,285	1,400	1,930	530
40641 Fines on Overdue Books	7,793	9,229	7,360	8,500	4,400	(4,100)
40644 Parking Plan Review Fee	2,490	2,110	1,510	500	500	-
40650 Blue Prints	13	10	2	200	200	-
40656 Reg Dist 19 Grounds Maintena	17,840					-
40663 Zoning Regulations	394	93	109	150	50	(100)
40671 Day Care Grounds Maint	12,770	12,580	9,580	14,300	19,160	4,860
40674 Charge for Services	7,510	7,345	6,156	5,700	6,000	300
40678 Celeron Square Bikepath Mnt	2,700	2,700	2,700	2,700	2,700	-
40683 Sale of Merchandise	51			80	100	20
40684 Cash Overage/Shortage	(66)	20	8			-
40699 Fire Safety Code Fees	19,547	29,051	52,210	17,000	15,000	(2,000)
Total Charge for Services	255,035	329,347	212,377	151,750	171,475	19,725

This section includes revenues derived from services provided to individuals or other entities. The Town has contractual agreements with the Regional School District 19 and Eastern Highlands Health District for financial management services and risk management. This budget has been restructured to reflect a "cost sharing" of these services rather than a charge for services. Region 19 also contracts for parking lot maintenance and plowing services for Region, but this revenue has been transferred to the Town Aid Road Fund where all costs for snow removal are now recorded.

Recording is the fee received through the Town Clerk's Office for the recording of legal documents. The revenue for Police Services is to reimburse the Town when personnel are requested by individuals or corporations for special duty. It is projected to increase based on current year experience with off-campus housing special duty. Finally, the Town is also providing grounds maintenance services to the Discovery Depot Child Care Center. The Center is located in a rent free Town owned building. Other changes in budgeted revenues are reflective of demand for services.

Town of Mansfield
Revenue Summary by Object

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
40702 Parking Tickets - Town	2,511	512	4,673	4,500	4,500	-
40705 Town Parking Fines-SC	11,557	11,264	6,865			-
40708 Violation Revenue			25			-
40711 Landlord Reg Penalty				90	100	10
40713 Nuisance Ordinance	16,315	21,405	19,950	15,000		(15,000)
40714 Littering Ordinance		90				-
40715 Ord Violation Penalty	7,023	13,759	19,028	3,000	29,060	26,060
40717 Poss Alcohol Ordinance	1,260	2,970	1,170	2,250		(2,250)
40718 Open Liquor Cont Ordin	900	1,870	1,850	1,800		(1,800)
40719 Special Public Safety Service	245	15				-
40723 Citations and Fines	2,550	300	2,716	200	300	100
Total Fines and Forfeitures	42,361	52,185	56,277	26,840	33,960	7,120

Parking ticket revenue is received for illegally parked vehicles. Fines for violation of the Nuisance Ordinance, Possession of Alcohol Ordinance and the Open Liquor Container Ordinance are being combined into one Ordinance Violation Penalty account. Overall we are anticipating a slight increase based on recent activity.

Town of Mansfield
Revenue Summary by Object

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
40804 Rent - Historical Soc	2,400			2,000		(2,000)
40807 Rent - Town Hall	50	100	25			-
40808 Rent - Senior Center				100		(100)
40817 Telecom Services Pymt	41,025	40,225	30,546	41,000	41,000	-
40820 Interest Income	43,507	106,245	200,566	100,000	200,000	100,000
40824 Sale Of Supplies		9		20		(20)
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790		(2,790)
40890 Other	6,469	10,719	12,190	2,500	2,500	-
40895 Consultant Fee Reimb		8,440	(293)	15,000	15,000	-
Total Miscellaneous	96,241	168,528	245,824	163,410	258,500	95,090

There are two major revenues in this category: interest income and the telecommunications payment. The Town also rents building and/or space to a variety of nonprofit entities and receives minimal compensation in return. The Telecommunications Services Payment is a form of tax equalization whereby the value of certain personal property owned on the October 1 assessment date by certain telecommunications providers is taxed at a uniform mill rate of 47 mills. The amount of tax due each town is determined by multiplying the value of the property located in each town by 70 percent. The product of that calculation is then multiplied by 47 mills. The tax is received in April following the October assessment. Because the State has approved a four year depreciation schedule with a residual value of zero, this payment is quite volatile. The tax payment is received directly from each company. Reduced investment in new communications equipment over the last several years has reduced this payment significantly and we are not anticipating any significant change in the upcoming year.

Short-term interest rates have rebounded somewhat and we expect that they will remain stable for the coming fiscal year. For FY 2019/20 based on current interest rates and principal balances, we anticipate interest income of \$200,000.

Finally, an additional revenue line has been added to reflect reimbursements from property owners for requested independent reviews.

Town of Mansfield
Revenue Summary by Object

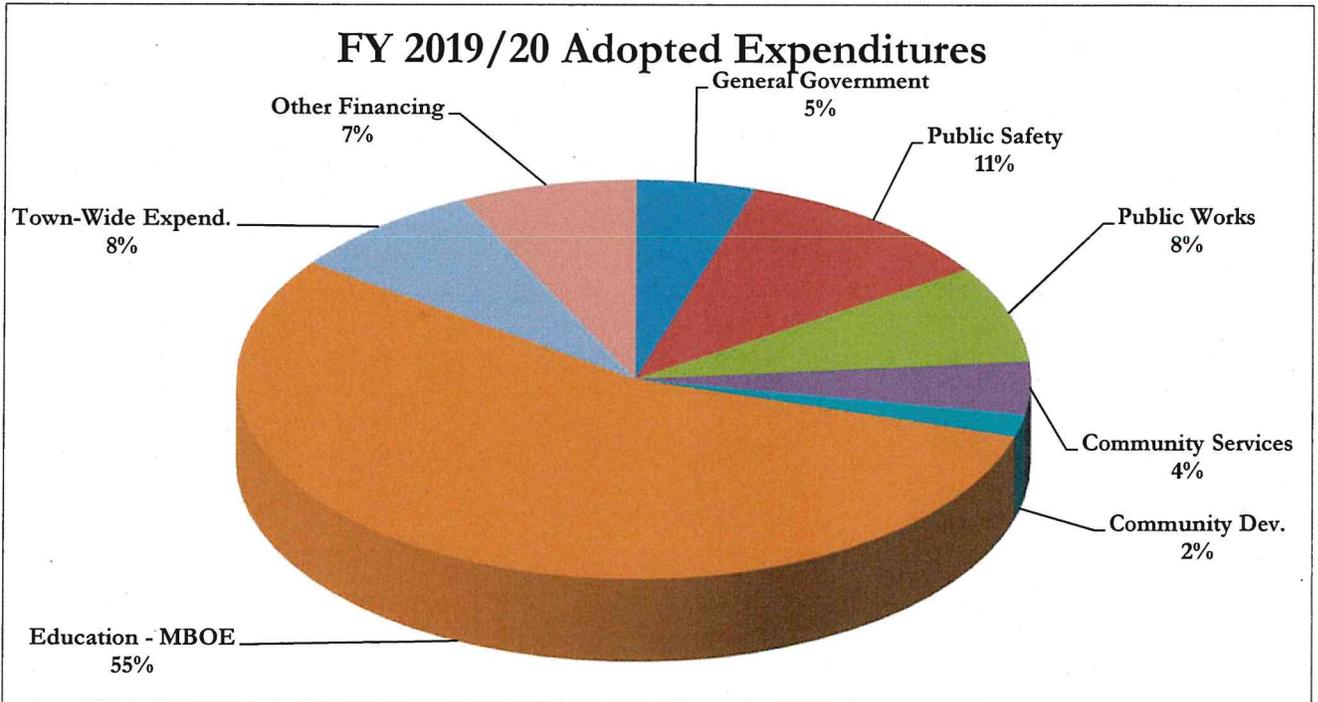
Description	FY 16/17 Actual	FY 16/17 Actual	FY 16/17 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
40928 School Cafeteria	2,550	2,550	2,550	2,550	2,550	
Total Operating Transf	2,550	2,550	2,550	2,550	2,550	

This revenue reflects the payment the school cafeteria fund makes for informational technology services.

EXPENDITURE SUMMARIES

**Town of Mansfield/Mansfield Board of Education
Expenditure Budget Summary**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
General Government	\$ 1,635,065	\$ 1,716,948	\$ 1,787,044	\$ 1,983,720	\$ 2,078,470	\$ 94,750
Public Safety	3,625,995	3,821,038	4,096,351	4,363,800	4,635,270	271,470
Public Works	2,895,862	3,129,807	3,050,073	3,228,250	3,349,020	120,770
Community Services	1,521,907	1,587,446	1,580,694	1,635,580	1,824,150	188,570
Community Dev.	620,129	602,031	676,747	731,090	774,730	43,640
Education - MBOE	22,010,410	22,980,085	23,304,655	23,460,160	23,637,850	177,690
Town-Wide Expend.	2,904,154	3,234,903	2,825,066	2,926,450	3,371,220	444,770
Other Financing	2,896,880	4,231,240	4,104,280	3,504,750	3,093,820	(410,930)
Total Gen.Fund - Town	\$ 38,110,402	\$ 41,303,498	\$ 41,424,910	\$ 41,833,800	\$ 42,764,530	930,730



**Town of Mansfield
Expenditure Budget Summary by Department**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
11100 Legislative	98,597	100,968	120,471	103,930	105,720	1,790
12200 Mun Mgmt/HR	357,204	371,016	236,449	338,930	352,860	13,930
13100 Town Attorney	49,892	79,168	69,198	85,000	85,000	-
13200 Probate	7,772	8,239	8,864	8,870	10,190	1,320
15100 Town Clerk	217,529	229,851	220,888	215,160	228,150	12,990
15200 Registrars/Elections	68,673	76,472	52,672	66,220	123,580	57,360
16000 Finance	824,398	839,852	870,026	951,160	963,110	11,950
16600 Information Techno.	11,000	11,382	208,476	214,450	209,860	(4,590)
Total Gen. Gov't	1,635,065	1,716,948	1,787,044	1,983,720	2,078,470	94,750
21200 Police Services	1,465,616	1,580,685	1,690,302	1,767,440	1,984,200	216,760
21300 Animal Control	89,276	92,550	101,895	121,210	128,770	7,560
22101 Fire Prevention	141,391	149,319	184,073	201,240	211,690	10,450
22160 Fire & Emg Services	1,865,743	1,938,898	2,055,932	2,201,530	2,238,680	37,150
23100 Emergency Mgmt	63,969	59,586	64,149	72,380	71,930	(450)
Total Public Safety	3,625,995	3,821,038	4,096,351	4,363,800	4,635,270	271,470
30000 Public Works	2,092,387	2,242,819	2,153,647	2,305,340	2,401,410	96,070
30900 Facilities Mgmt	803,475	886,988	896,426	922,910	947,610	24,700
Total Public Works	2,895,862	3,129,807	3,050,073	3,228,250	3,349,020	120,770
41200 Health Regs & Inspe	129,128	135,470	137,898	137,900	140,440	2,540
42100 Human Services	635,340	665,592	655,996	695,120	818,690	123,570
43100 Library Services	712,389	740,584	741,100	757,260	819,220	61,960
45000 Cont.To Area Agenc	45,050	45,800	45,700	45,300	45,800	500
Total Comm. Services	1,521,907	1,587,446	1,580,694	1,635,580	1,824,150	188,570
30800 Building & Housing	284,817	284,942	349,666	369,750	393,270	23,520
51100 Planning & Dev	330,474	312,926	323,634	357,040	377,010	19,970
58000 Boards & Comm	4,838	4,163	3,447	4,300	4,450	150
Total Comm. Dev.	620,129	602,031	676,747	731,090	774,730	43,640

**Town of Mansfield
Expenditure Budget Summary by Department**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
71000 Employee Benefits	2,687,568	3,020,454	2,632,979	2,697,580	2,842,610	145,030
72000 Insurance	216,586	214,449	192,087	214,160	199,250	(14,910)
73000 Contingency				14,710	329,360	314,650
Total Town-Wide Exp.	2,904,154	3,234,903	2,825,066	2,926,450	3,371,220	444,770
92000 Other Fin. Uses	2,896,880	4,231,240	4,104,280	3,504,750	3,093,820	(410,930)
Total Other Financing	2,896,880	4,231,240	4,104,280	3,504,750	3,093,820	(410,930)
Total General Fund	16,099,992	18,323,413	18,120,255	18,373,640	19,126,680	753,040

**Town of Mansfield
Expenditure Budget Summary by Object**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
51027 Youth Service Bureau-D	(16,132)	(15,780)	(15,682)	(15,780)	(15,840)	(60)
Total Cert Wages	(16,132)	(15,780)	(15,682)	(15,780)	(15,840)	(60)
51103 Maintenance Personnel	186,651	229,278	254,056	257,670	240,220	(17,450)
51111 Other Salaries	853	1,147	1,207	1,000	1,000	-
51113 Substitutes - Maintenance	6,682	46	374	2,440	2,160	(280)
51117 Temporary	69	75	81			-
51118 Temporary - Students	686	617	333	1,500	1,500	-
51120 Overtime - Straight Time	373	3,247	4,717	2,300	2,920	620
51121 Overtime - Double Time	1,920	1,689	4,377	1,000	4,240	3,240
51122 Overtime - Time And O	14,668	18,209	22,512	14,000	14,000	-
51131 Custodian-Full Time		87,971	66,859	80,390	82,770	2,380
51132 Custodian-Part-Time		33,634	24,461	30,880	30,880	-
51133 Custodian-Substitute		669	16,284	1,000	2,300	1,300
51134 Custodian-Overtime Stra		1,492	1,934	1,000	1,000	-
51135 Custodian-Overtime 1 1/		8,222	8,143	10,520	9,400	(1,120)
51136 Custodian-Overtime Dou		3,334	9,716	2,000	4,200	2,200
51140 Custodial MDD - Full Ti			28,702			-
51142 Custodial MDD - OT St			349			-
51143 Custodial MDD - OT 1			777			-
Total Noncertif.	211,902	389,630	444,882	405,700	396,590	(9,110)
51029 TVCCA Senior Service I	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	-
51046 Ambulance Services Ded	(29,900)	(31,110)	(28,550)	(30,130)	(57,560)	(27,430)
51054 Transportation Grant De	(14,561)	(13,620)	(12,651)	(12,360)	(16,630)	(4,270)
51055 MCC Custodial Services		(157,500)	(163,800)	(170,100)	(174,380)	(4,280)
51201 Regular Payroll - CSEA	1,495,461	1,586,906	1,610,295	1,681,780	1,857,310	175,530
51202 Part-time (B) - CSEA	45,082	38,348	36,722	37,560	39,580	2,020
51204 Overtime - 1-1/2 Time -	89	1,113	338	3,180	2,500	(680)
51205 Overtime - Straight Time	9,407	6,190	2,012	5,070	9,150	4,080
51206 Overtime - Straight	1,747	1,784	221	4,000		(4,000)
51302 Part-time (nb)	14,973	7,407				-
51401 Regular	1,071,212	1,129,416	1,122,906	1,173,520	1,236,630	63,110
51402 Overtime - Time And O	25,148	35,623	52,295	47,700	49,030	1,330
51403 Overtime - Double Time			552			-
51501 Regular	825,842	950,115	981,510	1,045,070	1,113,300	68,230

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
51503 Part-time	235,839	167,498	219,712	261,880	223,500	(38,380)
51504 Training Salaries	32,222	61,816	54,269	42,000	42,000	-
51505 Overtime - Time And O	231,427	198,692	268,863	242,640	259,160	16,520
51508 Volunteer Incentive Prog	68,175	78,180	58,446	74,250	66,180	(8,070)
51601 Regular Payroll	1,657,407	1,772,703	1,713,166	1,805,570	1,841,900	36,330
51602 Part-time (B)	82,350	75,163	103,912	101,410	99,160	(2,250)
51603 Temporary	157,608	82,722	53,068	40,820	31,680	(9,140)
51604 Elected Officials	38,407	41,178	32,399	37,310	49,090	11,780
51605 Part-time (NB)	172,528	199,471	238,889	246,950	307,380	60,430
51606 Part-time Substitutes					17,340	17,340
51607 Overtime - Time and 1/2	414	74				-
Total Salaries and Wages	6,118,297	6,229,589	6,341,994	6,635,540	6,993,740	358,200
52001 Social Security	355,001	401,032	385,496	399,260	427,500	28,240
52002 Workers Compensation	322,670	322,670	305,650	274,130	285,000	10,870
52003 MERS	551,515	624,491	609,550	572,860	624,880	52,020
52004 MERS/Adjustments	565	565	565	600	570	(30)
52005 Unemployment Compen	27,734	6,215	2,014	5,000	14,000	9,000
52007 Medicare	92,506	100,832	99,560	101,870	109,220	7,350
52008 MERS/Administrative A	21,970	22,750	23,660	23,660	25,740	2,080
52009 Salary Related Benefits	(13,054)	5,194	-			-
52011 MERS - Firefighters	177,956	201,681	219,218	226,110	242,300	16,190
Total Benefits	1,536,863	1,685,430	1,645,713	1,603,490	1,729,210	125,720
52013 Soc Security Altern ICM	19,840	17,285	20,065	22,100	20,440	(1,660)
52103 Town - Life Insurance	24,943	28,038	23,836	24,320	28,670	4,350
52105 Town-Medical Insurance	1,064,170	1,225,160	899,900	987,430	1,015,040	27,610
52106 Employee Assist Prog (U	4,522	4,080	4,160	5,030	4,290	(740)
52112 Long Term Disability Ins	42,544	45,068	37,674	41,920	48,200	6,280
52113 Short Term Disability Ins	43,174	45,193	38,231	42,150	50,060	7,910
52120 Trans to Enterprise Func	(44,275)					-
Total Medical Benefits	1,154,918	1,364,824	1,023,866	1,122,950	1,166,700	43,750

**Town of Mansfield
Expenditure Budget Summary by Object**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
52201 Prof Improv Reimbuser	1,200					-
52202 Travel/Conference Fees	13,696	21,575	7,370			-
52203 Membership Fees/Prof I	57,562	59,800	56,799	65,450	65,180	(270)
52204 Uniform Maintenance	581	373	529	3,800	1,000	(2,800)
52205 Work Clothing	10,697	16,130	11,172	15,000	16,950	1,950
52206 Protective Clothing	22,928	18,894	12,268	22,400	25,050	2,650
52209 Staff Development	3,222	16,472	5,947	2,500	3,000	500
52210 Prof Devel/Learning	19,389	18,071	16,719	57,180	94,260	37,080
52211 Uniform Allowance	7,528	8,130	10,196	10,350	10,720	370
52212 Mileage Reimbursement	399	1,273	286	2,050	2,000	(50)
52213 Meal Reimbursement	5,225	6,446	6,726	4,300		(4,300)
52215 Recruitment Expense	679	1,591	1,547	2,400	1,500	(900)
52219 Petty Cash Reimb			1,818			-
52220 Vehicle Allowance				5,000	5,000	-
52301 Teachers Retirement Cor				4,940		(4,940)
Total Misc Benefits	143,106	168,755	131,377	195,370	224,660	29,290
53111 Medical Services	12,626	12,714	13,272	15,800	15,000	(800)
53119 Shared IT Services	11,000	11,330	208,476	214,450	209,860	(4,590)
53120 Prof & Tech Services	54,297	67,076	59,921	75,770	96,360	20,590
53122 Legal Services	63,044	67,135	57,031	60,000	60,000	-
53123 Veterinary Service	2,238	2,528	1,421	3,000	5,000	2,000
53124 Consultants	25,490	1,580	167	17,100	16,100	(1,000)
53125 Audit Expense	40,200	41,300	65,210	43,700	44,290	590
53130 Bank Mgmt Fee						-
53133 Drug Testing	1,377	1,718	1,803	5,500	6,000	500
53144 Shared Finance Services	354,601	376,626	404,184	480,740	461,950	(18,790)
53156 HR Legal Services		12,033	12,167	25,000	25,000	-
Total Prof & Tech Serv	564,873	594,040	823,652	941,060	939,560	(1,500)
53201 Hazardous Waste	939	1,014	504	1,080	500	(580)
53213 Refuse Collection	11,261	12,540	12,912	14,250	16,750	2,500
53222 Outdoor Maint	2,095	2,155	1,230	2,300		(2,300)
53223 MCC Bldg Mnt Srv Ded			(60,020)	(60,020)	(61,970)	(1,950)
53230 Water/Sewer	25,000	18,174	7,315	28,000	26,000	(2,000)
53231 Water Hydrants	28,996	23,083	38,710	43,000	47,500	4,500

**Town of Mansfield
Expenditure Budget Summary by Object**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
53232 Bldg Maint Service	46,976	39,646	61,159	65,850	64,950	(900)
53321 Cleaning	6,940	7,000	7,390	10,500	7,000	(3,500)
Total Purch Prop Services	122,207	103,612	69,200	104,960	100,730	(4,230)
53301 Building Repairs	19,633	23,301	49,508	49,100	49,100	-
53302 Equipment Repair	25,726	23,119	35,087	42,130	40,950	(1,180)
53303 Veh Repairs & Maint	51,293	43,022	56,027	60,000	65,000	5,000
53304 Equip Maint Contract	2,000	3,140	3,680	2,000	2,250	250
53308 Ambulance Repairs	9,022	27,469	20,650	20,500	22,000	1,500
53314 Equipment Testing	9,469	14,410	15,104	16,980	17,000	20
Total Repairs/Maint	117,143	134,461	180,056	190,710	196,300	5,590
53707 United Services, Inc	8,000	8,000	8,000	8,000	8,000	-
53709 Meals On Wheels	2,350	3,000	3,000	3,000	3,500	500
53711 Sexual Assault Crisis Serv	4,500	4,500	4,500	4,500	4,500	-
53712 CT Legal Services	6,500	6,500	6,500	6,500	6,500	-
53718 NECASA	800	400	400			-
53727 CommComp & Home	4,000	4,000	4,000	4,000	4,000	-
53737 Holy Family Shelter	3,000	3,000	3,000	3,000	3,500	500
53739 Veterans' Services	10,000	10,000	10,000	10,000	10,000	-
53740 Windham Area Interfaith	3,000	3,000	3,000	3,000	3,500	500
53741 Perception House	1,400	1,900	1,800	1,800		(1,800)
53745 Windham Area No Freez	1,500	1,500	1,500	1,500		(1,500)
53747 SERAC					800	800
53748 ACCESS					1,500	1,500
Total Contrib to Area Agenc	45,050	45,800	45,700	45,300	45,800	500
53801 Gen Liability Ins	214,661	211,004	192,087	204,160	189,250	(14,910)
53808 LAP Reimbursable Dedu	10,000	9,752		10,000	10,000	-
53812 Volunteer Disability Insu			6,405			-
Total Insurance	224,661	220,756	198,492	214,160	199,250	(14,910)
53733 Eastern Highlands Health	129,128	135,470	137,898	137,900	140,440	2,540
53920 Vital Statistics	371	309	88	400	200	(200)
53921 Alarm Service	59,712	62,010	39,854	44,300	47,500	3,200
53923 Middle School Yth Empl	15			500	500	-

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
53924 Advertising	19,763	17,465	22,854	19,410	24,370	4,960
53925 Printing & Binding	32,490	28,962	17,741	25,650	28,370	2,720
53926 Postage	30,506	33,089	32,249	33,000	32,200	(800)
53927 Indexing & Recording	1,670	1,562	332	3,200	3,500	300
53933 Resident State Trooper	1,282,504	1,387,033	1,494,288	1,608,400	1,760,150	151,750
53934 Election Workers	15,224	11,883	6,625	9,000	22,680	13,680
53939 Program Expenses	7,772	8,239	8,864	9,370	10,690	1,320
53940 Copier Maintenance Fees	36,700	31,000	31,000	31,000	31,000	-
53943 Phone Service	1,215		(7)			-
53949 Community Events	9,735	8,601	6,429	9,000	10,000	1,000
53950 Bonus	92	129	113	200	150	(50)
53960 Contracted Services	28,461	37,219	16,427	52,750	76,750	24,000
53961 Microfilm & Photo Servi	682	687	693	700	1,450	750
53964 Voice Communications	105,810	102,810	101,810	101,810	101,810	-
53965 Website Services		25				-
53967 Vol Firefighters Pension	40,500	40,500	40,500	40,500	40,500	-
53973 Resident Trooper Reimb	66,999	40,276	49,017	30,000	43,000	13,000
53974 Resident Trooper Overti	60,130	101,299	103,780	75,000	135,000	60,000
53975 System Support			65,588	54,600	99,190	44,590
53984 Monitoring Service			22,884	19,800	19,800	-
54919 Activity Expenses	(35)	1,640	2,044			-
Total Other Purch Serv	1,929,444	2,050,208	2,201,071	2,306,490	2,629,250	322,760
54102 Library Supplies	5,823	6,553	7,249	6,600	6,600	-
54105 Art & Drafting	45	1,197		1,500		(1,500)
Total Instructional Supp	5,868	7,750	7,249	8,100	6,600	(1,500)
54214 Ref Bks & Periodicals	3,863	8,162	4,490	8,260	8,650	390
54285 Juvenile Materials	26,233	26,787	25,814	26,560	33,500	6,940
54286 Adult Materials	71,192	74,724	73,560	76,730	91,500	14,770
Total School/Library Bk	101,288	109,673	103,864	111,550	133,650	22,100

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
54301 Office Supplies	19,968	21,087	16,522	21,230	25,150	3,920
54302 Copier Supplies	3,040	2,813	1,732	3,600	3,600	-
54303 Parks Supplies		1,066		4,000	4,000	-
54304 Medical Supplies	25,954	21,894	23,462	23,500	25,500	2,000
54308 Computer Software	2,344	6,671	9,399	10,900	26,950	16,050
54310 Emergency Supplies	79	95	397	500	500	-
Total Office Supplies	51,385	53,626	51,512	63,730	85,700	21,970
54410 Pet Food	17	56	16	300	250	(50)
Total Food Serv Supplies	17	56	16	300	250	(50)
54502 Street Cleaning Supplies		1,521				-
54510 Signs & Signals	8,737	7,221	9,750			-
54512 Supplies & Materials				58,850	71,000	12,150
Total Land/Rd Maint Supp	8,737	8,742	9,750	58,850	71,000	12,150
54601 Gasoline - Unleaded	74,010	66,000	66,010	66,000	70,000	4,000
54602 Diesel Fuel	100,000	68,000	68,000	65,000	60,000	(5,000)
54603 Fuel Oil	56,350	57,000	50,000	40,000	36,000	(4,000)
54604 Electric	119,000	130,000	130,000	133,000	133,000	-
54605 Propane	7,775	7,259	10,000	16,000	18,500	2,500
54606 Natural Gas	28,000	30,000	30,000	31,000	34,500	3,500
54607 Street Lighting	61,783	61,000	61,000	64,000	43,500	(20,500)
Total Energy	446,918	419,259	415,010	415,000	395,500	(19,500)
54701 Building Supplies	27,738	34,204	18,961	9,500	10,250	750
54702 Custodial Supplies	157	662	32,867	35,200	35,450	250
54704 Paint Supplies	3,227	3,448	4,720			-
54705 Hand Tools	2,198	4,348	3,973	3,500	3,500	-
Total Building Supplies	33,320	42,662	60,521	48,200	49,200	1,000

**Town of Mansfield
Expenditure Budget Summary by Object**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
54802 Lubrication & Anti-freez	9,495	8,085	7,377	10,000	10,000	-
54806 Auto Parts	12,167	172,809	136,248	160,000	160,000	-
54807 Truck Parts	90,362	31,525	27,982	52,000	35,000	(17,000)
54808 Equipment Parts	76,106					-
Total Rolling Stock Supplie	188,130	212,419	171,607	222,000	205,000	(17,000)
54402 Food	6,565	5,359	4,554	8,640	10,410	1,770
54511 Grounds Supplies	23,380	43,502	24,254	500	750	250
54706 Non-Capitalized Equipm	2,066	8,193	22,033	26,510	39,850	13,340
54901 Firefighting Supplies	10,834	3,743	12,116	13,000	5,000	(8,000)
54906 Police Supplies	714	440	941	1,000	1,000	-
54909 Welding Supplies	933	2,739	2,143	2,500	2,500	-
54911 Program Supplies	2,772	3,304	1,681	8,360	19,090	10,730
54917 Special Events	175	13				-
54921 Fire Prev Pubilc Educ M	4,426	4,109	1,577	4,750	4,750	-
54922 Positive Yth Dev Progra	503	2,968	1,700	5,000		(5,000)
54923 Employee Events		3,392	2,815	2,000	4,200	2,200
54932 Non-Capitalized Furnitu			5,421	1,000	1,000	-
54934 Non Capitalized Comput			1,915	2,440	3,450	1,010
Total Other Supplies	52,368	77,762	81,150	75,700	92,000	16,300
55420 Office Equipment	99	795	323			-
55421 Comp Hardware/Softwa	100	2,340				-
55422 Furniture/Furnishings	4,798	7,394				-
55423 System Support	69,619	68,422	4,103	31,000		(31,000)
55430 Equipment - Other	9,520	46,506	851			-
Total Equipment	84,136	125,457	5,277	31,000		(31,000)
56109 Relocation Assistance	850					-
Total Social Welfare Payme	850					
56306 Fee Waivers	72,924	59,279	61,740	65,000	60,000	(5,000)
56312 Contingency				14,710	329,360	314,650
56350 Board of Assmt Appeals	663	552	403	700	700	-
56353 Parks & Advisory Comm	2,000	1,955	2,136	2,000	2,000	-
56354 Zoning Board of Appeal	1,062	851	170	850	850	-

**Town of Mansfield
Expenditure Budget Summary by Object**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
56355 Conservation Comm	40	60				-
56356 Beautification Comm	301					-
56358 Arts Advisory Comm					150	150
56359 Agriculture Comm	772	745	738	750	750	-
56610 OSHA Fine				500	500	-
Total Misc Exp & Fees	77,762	63,442	65,187	84,510	394,310	309,800
58219 Other Operating	5,000	5,000	5,000	5,000	5,000	-
58220 Other Oper-Reval	25,000	25,000	25,000	25,000	25,000	-
58226 Other Oper-Dwntwn Ptr	125,000	125,000	132,000	132,000	150,000	18,000
58227 Parks & Rec Fund	482,450	522,950	536,020	536,020	581,020	45,000
58232 Town Aid Road			40,000			-
Total Trans Out-Spec Rev I	637,450	677,950	738,020	698,020	761,020	63,000
58300 Debt Service Fund	285,000	285,000	285,000	275,000	410,250	135,250
Total Trans Out-Debt Serv	285,000	285,000	285,000	275,000	410,250	135,250
58400 Capital Projects Fund	1,551,740	2,889,240	2,514,660	2,144,010	1,657,380	(486,630)
58401 Storrs Center Reserve	228,640	175,000	325,000	150,000	115,000	(35,000)
Total Trans Out-Capital Prj	1,780,380	3,064,240	2,839,660	2,294,010	1,772,380	(521,630)
58715 Transit Services Fund	132,050	142,050	128,000	128,000	130,170	2,170
Total Trans Out-Enterprise	132,050	142,050	128,000	128,000	130,170	2,170
58711 Cemetery Fund	20,000	20,000	20,000	20,000	20,000	-
58714 Med Pens Trust Fund	42,000	42,000	93,600	89,720		(89,720)
Total Trans Out-Trust Age	62,000	62,000	113,600	109,720	20,000	(89,720)
51071 MDD CUSTODIAL & I			(45,489)		(6,300)	(6,300)
Total Shared Services	-	-	(45,489)	-	(6,300)	(6,300)
Total General Fund	16,099,991	18,323,413	18,120,255	18,373,640	19,126,680	753,040

**DEPARTMENTAL
ACTIVITIES**

**Town of Mansfield
Expenditure Budget Summary
General Government**

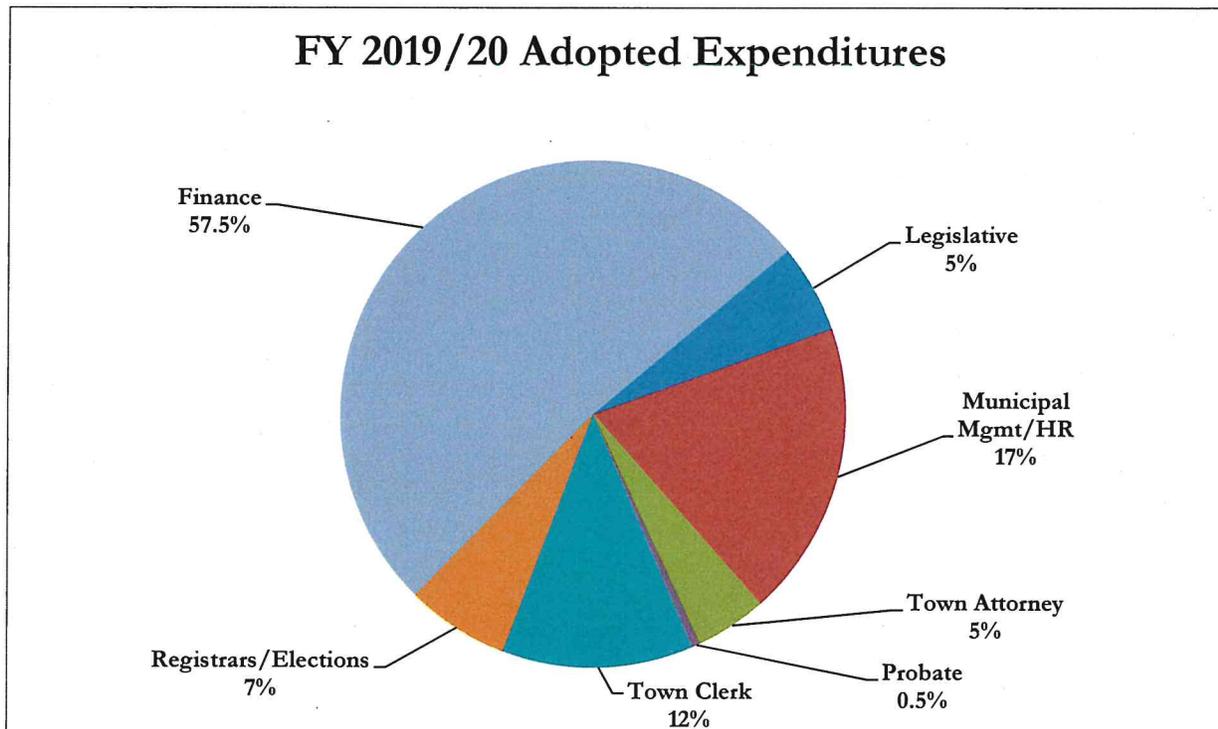
Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Departments:						
Legislative	98,597	100,968	120,471	103,930	105,720	1,790
Municipal Mgmt/HR	357,204	371,016	236,449	338,930	352,860	13,930
Town Attorney	49,892	79,168	69,198	85,000	85,000	-
Probate	7,772	8,239	8,864	8,870	10,190	1,320
Town Clerk	217,529	229,851	220,888	215,160	228,150	12,990
Registrars/Elections	68,673	76,472	52,672	66,220	123,580	57,360
Finance	824,398	839,144	870,026	951,160	963,110	11,950
Information Technology	11,000	11,382	208,476	214,450	209,860	(4,590)
TOTAL EXPEND.	1,635,065	1,716,240	1,787,044	1,983,720	2,078,470	94,750

Mission

To maintain a level of management excellence that will achieve the most efficient and effective use of the resources allocated to the municipal government, for the benefit of the citizens of the Town of Mansfield.

Program Purpose and Description

The General Government departments listed above, includes those activities that are required by law or policy to support municipal government administration and operations. Also included are membership fees to organizations such as the Capitol Region Council of Governments (CROG) and the Connecticut Conference of Municipalities (CCM).



LEGISLATIVE – 11100

The Town of Mansfield operates under the Council-Manager form of local government, with the Town Council acting as the legislative and policy-making body and exercising all powers of the Town except those specifically vested elsewhere by Town Charter or state statutes. The nine-member Town Council is elected biennially on an at-large basis. Council members serve without pay and elect one of their fellow members to serve as Mayor. The Town Council conducts its regular meetings on the second and fourth Monday of each month and holds special meetings as needed. The Council also has three standing committees - Committee on Committees, Finance, and Personnel. Ad hoc committees are appointed to review particular issues and to submit recommendations to the full Council.

FY 2018/2019 Accomplishments

- Maintained active involvement with the Mansfield Downtown Partnership (three Council members currently sit on the Partnership's Board of Directors). ♦
- Published a *Citizen's Guide to the Budget – 2018 Edition* and the 2018 Town Meeting mailer, an expanded version of the *Mansfield Minute*. ♦

FY 2019/2020 Goals & Objectives

Economic Development

Goal: Mansfield has a growing and diversified economy that helps to maintain the high-quality services desired by residents. ♦

Objectives:

- Create a “brand” for Mansfield and market the Town.
- Create a business friendly climate; complete the online permitting software and *Permitting Guide* projects.
- Explore the feasibility of allocating resources for a dedicated economic development staff member.
- Leverage UCONN Tech Park for economic development in Mansfield.
- Begin construction on Four Corners Sewer project; focus redevelopment efforts to Four Corners area and other areas identified in the Plan of Conservation and Development.

Education

Goal: Mansfield provides high-quality public education for children and youth. ♦

Objectives:

- Develop school construction implementation plan.
- Support high quality, affordable early childhood education.

Financial Management

Goal: Responsibly manage available financial resources to maintain quality services that are responsive to community needs. ♦

Objectives:

- Increase tax base (new growth), including further completion of Storrs Center, in a responsible manner.
- Increase Fund Balance to a minimum of 10% of the operating budget over a five year period, or sooner if feasible.
- Balance service needs with revenue constraints.
- Continue to explore opportunities for sharing of regional services.

Housing

Goal: Mansfield maintains high-quality living conditions throughout the town. ♦

Objectives:

- Research the feasibility of a housing trust to support affordable low and moderate income housing in Mansfield.
- Create a sense of place that attracts young families to Mansfield.
- Continue the work of the Ad hoc Committee on Rental Regulations and Enforcement; improve the Town's ability to respond to issues related to blighted and nuisance properties. Also review strategies adopted in other jurisdictions to achieve an appropriate balance between owner-occupied and rental housing, particularly in residential neighborhoods.
- Continue to collaborate with UCONN to address quality of life issues in off-campus neighborhoods, including student behavior.

Human Services

Goal: Provide access to high quality human services programs and services for persons of all ages.

Objective:

- Participate in regional collaborations with area human service agencies.

Infrastructure

Goal: Mansfield maintains high-quality public facilities that support town goals. ♦

Objectives:

- Develop town construction implementation plan.
- Engage in practices and projects that promote energy efficiency, including but not limited to solar projects.
- Reduce the Town's municipal government carbon footprint in an effort to respond to climate change.
- Improve accessibility and modifications to older Town facilities and parks for persons with disabilities.
- Encourage access to Town government and full transparency through electronic resources.
- Provide capital funding to conduct a recreation master plan.

Open Space and Agriculture

Goal: Preserve and maintain open space and viable working farms. ♦

Objectives:

- Preserve agricultural land through the purchase of development rights.
- Acquire, preserve, and maintain open space.
- Adopt land management plans for Town owned open space.
- Support local food production through programming and available resources.

Public Safety

Goal: Mansfield public safety services- police, fire and EMS- protect life and property through a robust program of education, enforcement and preparedness. ♦

Objectives:

- Evaluate police service delivery options; initiate and complete study evaluating service delivery options.

- Evaluate Fire Department staffing levels and impact on service delivery and costs.

Town University Relations

Goal: Mansfield collaborates with UCONN to achieve common goals, maximize the local economic benefits of the university's presence and address quality of life issues in off-campus neighborhoods.

Objective:

- Continue practice of using Town-University Relations Committee as a working committee, in addition to its information-sharing and reporting role.
- Through the Town-University Relations Committee, review feasibility of establishing annual student enrollment protocol under which the Town would have the opportunity to critically review UCONN's enrollment projections and to provide meaningful feedback on the impact that significant enrollment changes may have on the Town, from a resource and quality of life perspective.
- Through the Town-University Relations Committee, review UCONN student code of conduct to determine if it is adequate to address off-campus conduct, including conduct associated with Greek-affiliated organizations.

Transportation

Goal: Mansfield has a balanced, integrated transportation system that provides residents with viable options in getting from one place to another. ♦

Objectives:

- Develop an integrated network of sidewalks, bikeways and trails that connect residents with key community facilities and services.
- Improve Town roads to accommodate various modes of transportation.
- Research, and implement when possible, the feasibility of dedicate bicycle lanes on local roads.
- Actively participate in the Windham Region Transit District (WRTD) to improve services being provided in the regional transportation network.
- Coordinate with UCONN on transportation initiatives that take increased demand into consideration.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

Legislative = linkage to Natural Systems; Open Space, Parks and Recreation; Community Heritage and Sense of Place; Community Life; Diversifying the Economy; Housing; Future Land Use and Community Design; Infrastructure; Stewardship and Implementation

Town of Mansfield
Department: Legislative - 11100

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Dectr)
Expenditures:						
Noncertif.	922	1,222	1,288	1,000	1,000	-
Misc Benefits	38,539	40,684	40,017	42,180	42,830	650
Prof & Tech Services	40,200	42,500	65,210	44,900	45,490	590
Other Purch Services	15,485	15,739	11,929	14,350	14,900	550
Office Supplies	654		1,047	200	200	-
Other Supplies	2,797	823	980	1,300	1,300	-
TOTAL EXPEND.	98,597	100,968	120,471	103,930	105,720	1,790

MUNICIPAL MANAGEMENT/HUMAN RESOURCES - 12200

The Town Manager is appointed by the Town Council to serve as the chief executive officer of the Town, and is charged with implementing Council policy and overseeing the work of all municipal departments. In addition, the Town Manager serves as the Director of Public Safety, the Personnel Officer, and the legal Traffic Authority. The Town Manager's staff is directly responsible for human resources and risk management and provides staff support to the Town Council and various advisory boards and committees. Staff also supports the Town Attorney and Labor Council in negotiations, Grievances and other matters.

Components of the Human Resources Program include but are not limited to: classification and compensation; employee benefits administration; employee training and development; labor relations; policy development and compliance; recruitment and retention of employees; and risk management. Specific rules and regulations governing the Human Resources program are set forth in section C601 of the Charter, relevant state and federal regulations, the Personnel Rules, collective bargaining agreements, and other personnel policies of the Town.

FY 2018/2019 Accomplishments

- Developed proposed FY 2019/20 operating and capital budgets. The budget document is a policy and communications tool that also serves to promote open and transparent government. ♦
- Assisted the Council in its review of police service delivery options; staffed the ad hoc Committee on Police Services. ♦
- Assisted the Council in its review of enforcement of zoning regulations and town ordinances related to rental properties; provided staff support to the ad hoc Committee on Rental Regulations and Enforcement. ♦
- Conducted RFQ for the fire study. ♦
- Conducted third annual retreat with staff leadership team to promote professional and organizational development. ♦
- Initiated and organized a Mansfield Leadership Academy to develop professional skills in staff.
- Conducted 12 recruitments fiscal year-to-date resulting in the appointment or promotion of 7 regular employees.
- Initiated negotiations for the successor collective bargaining agreement with the Firefighters union, Public Works Employees Union and Professional & Technical Union. ♦

FY 2019/2020 Trends & Key Issues

Since the capital project request for an organizational wide training and development program was approved, significant portions of those programs will be delivered in FY 19/20. The Town developed the Administrative Professional Development program for all administrative staff and the Mansfield Leadership Academy for all supervisory/managerial staff.

FY 2019/2020 Goals & Objectives

Goal: Continue coordination of various environmental initiatives. ♦

Objectives:

- Oversee construction of Four Corners sanitary sewer project.
- Complete facilities master plan.
- Evaluate additional opportunities for solar and other renewable energy systems.
- Complete and implement policy for town staff regarding low waste events.

Goal: Enhance organizational development program activities to build capacity within the organization and support employees in achieving their professional goals.

Objectives:

- Sponsor at least one training seminar of general interest to the workforce at-large.
- Increase financial resources for professional development; focus on leadership and supervisory training.

Goal: Update personnel policies to promote a culture of ethical behavior, fair and equitable treatment of employees, and compliance with state and federal regulations.

Objectives:

- Revise ADA and Technology Use policies.

◆ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Municipal Management = linkage to Community Life; Diversifying the Economy; Stewardship and Implementation

Human Resources	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Recruitments			
Number of internal recruitments conducted	10	7	5
Number of external recruitments conducted	9	5	5
Applicants tested/interviewed (regular positions)	86	91	90
New hires, full-time & part-time (regular positions)	10	8	10
Internal promotions, full-time & part-time (regular positions)	10	7	8
Grievances Filed	4	4	4
Number of full-time regular employees that left municipal service (excluding retirements)	1	1	1
Number of Number of full-time regular employees that left municipal service for retirement	2	3	4
Personnel and administrative policies reviewed/updated or drafted/adopted	3	3	20
Training workshops offered to the workforce at large	10	10	35

Town of Mansfield
Department: Municipal Mgmt/HR - 12200

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	313,389	315,483	203,290	303,980	294,570	(9,410)
Misc Benefits	9,723	24,581	7,494	8,500	21,230	12,730
Prof & Tech Services	28,976	16,191	16,883	17,250	18,000	750
Other Purch Services	3,550	4,179	2,328	1,600	5,720	4,120
School/Library Books		415		600	1,180	580
Office Supplies	1,566	2,528	3,639	4,500	6,760	2,260
Other Supplies		7,639	2,815	2,500	5,400	2,900
TOTAL EXPEND.	357,204	371,016	236,449	338,930	352,860	13,930
TOTAL REVENUES						
EMPL. BENEFITS	126,643	134,100	79,154	116,552	112,995	(3,557)
Positions:						
Town Manager	1.00	1.00	1.00	1.00	1.00	-
Assistant Town Mgr	1.00	1.00	1.00	1.00	1.00	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00	-
HR Associate	0.80	0.80	0.80	1.00	1.00	-
Total Full Time Equiv.	3.80	3.80	3.80	4.00	4.00	-
Paid from Other Funds	0.73	0.73	0.73	0.79	0.79	-
Paid from General Fund	3.07	3.07	3.07	3.21	3.21	-

TOWN ATTORNEY - 13100

The Town Council appoints the Town Attorney, who must be an attorney-at-law admitted to practice in the State of Connecticut. It is his or her responsibility to appear for and to protect the rights of the Town in all actions, suits or proceedings brought by or against the Town or any of its agents. The Town Attorney renders written opinions on questions of law involving the powers and duties of the Town Council, Town Manager, Town officers, boards and commissions. The Town Attorney also prepares or approves ordinances, resolutions, forms of contracts and agreements, and appeals orders, decisions and judgments.

In special circumstances, such as labor and employment law, environmental law and bond proceedings, the Town may employ the services of another attorney. The Town is currently represented by the firm of Kainen, Escalera, and McHale PC for labor and employment matters. The firms of Murtha Cullina LLP and Pullman & Comley LLC were appointed as special legal counsel for solar and other renewable energy projects.

Beginning in FY 2016/17, management included the budget for Labor Attorney services in the Town Attorney program budget. Labor Attorney services was previously included in the Human Resources budget.

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Dectr)
Expenditures:						
HR Attorney		12,033	12,167	25,000	25,000	-
Town Attorney	49,892	67,135	57,031	60,000	60,000	-
TOTAL EXPEND.	49,892	79,168	69,198	85,000	85,000	-

PROBATE COURT – 13200

The Tolland-Mansfield Probate District serves the Towns of Coventry, Mansfield, Tolland and Willington, and is located in the Tolland Town Hall, 21 Tolland Green, Tolland, CT 06084. Ms. Barbara Gardner Riordan was elected to a four-year term as Judge of Probate for the Probate District.

The Probate Court has jurisdiction over decedents’ estates, testamentary trusts, guardianships of minors’ estates, conservatorships of the estate and person of incapacitated adults, voluntary conservatorships, guardianships of persons with mental retardation, commitments of the mentally ill, and changes of names for adults and minors. The Probate Court is also responsible for terminations of parental rights, removal of guardians of minors, emancipation of minors, and adoptions. As of January 1, 2015, the Court no longer accepts applications for passports.

The Probate Court carries out its duties by holding hearings on the various types of applications filed with the Court and as a means of reviewing the work of fiduciaries appointed by the Court. State law mandates that all Court filings be recorded and indexed, much the same as land records are maintained by town clerks. Although many of the Court’s proceedings and records are open to the public, certain types are mandated confidential by state law, such as adoptions, most other children’s matters, commitments and mental retardation guardianship matters occurring after the year 2000.

The four municipalities in the district support the Probate Court with office facilities, utilities and supplies. The towns also fund the microfilming and preservation of Court records. Other financial support comes through fees that are paid by petitioners filing applications and fees assessed against decedents’ estates. All fees are established by state law. These fees provide the funds to cover the judge’s compensation, also set by statute, and other Court expenses, such as staff salaries and minor miscellaneous expenses.

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Other Purch Services	7,772	8,239	8,864	8,870	10,190	1,320
TOTAL EXPEND.	7,772	8,239	8,864	8,870	10,190	1,320

TOWN CLERK - 15100

The duties of the Town Clerk's Office include: recording, indexing and maintaining all land records and maps; issuing dog and sport licenses; maintaining a record of elected and appointed officials; registering voters; conducting the absentee ballot program; reporting and verification of election results; providing copies of documents and records as requested; filing liquor permits, veteran discharge papers and trade name certificates; processing permits for raffles and games of chance; recording and certifying the appointments of other notaries; and filing and maintaining all agendas, schedules and minutes for the Boards and Commissions in Town. The Town Clerks also serve as Registrars of Vital Statistics issuing birth, marriage and death records, and burial permits. The Connecticut General Statutes set the fees for Town Clerk services and the revenue received is either deposited in the General Fund of the Town or remitted to the State.

The Town Clerk's Office performs several additional duties for the Town including: overseeing the records management program; filing and storing municipal documents of legal and historical importance; processing Freedom of Information (FOI) requests; maintaining and assisting both staff and the public with the Town Calendar of meetings; providing notary services; processing all Town mail; and updating the code of ordinances. The Town Clerk serves as the Clerk to the Town Council and is responsible for all minutes, legal notices, certification of documents and serves as staff to the Committee on Committees and the Cemetery Committee. The Office of the Town Clerk is a major source of information for both residents and visitors.

FY 2018/2019 Accomplishments

- Obtained a \$6500 Historic Documents Preservation Grant to purchase a new map scanner/printer/copier. The new machine replaces a deteriorating copier and adds printing and scanning functionality to enhance customer service, increase records accessibility, and support records preservation. Over 5000 survey maps dating back to 1927 will be scanned and back filed by staff over time. ♦
- Issued 453 absentee ballots to citizens for the State Election and performed other required town clerk election duties; achieved time savings and increased accuracy within the absentee ballot issuing process by instituting the use of new label printers and scanner designed to work with the State's election software system. ♦
- Worked with Connecticut State Library to obtain authorization for the replacement of the 34-year-old vault heating and cooling system. Specific temperature and humidity controls are necessary for proper records storage. ♦
- Obtained a \$2500 Neglected Cemetery Grant for the furtherance of historical headstone repairs. ♦

FY 2019/2020 Trends & Key Issues

Promoting records accessibility and preservation, providing outstanding customer service, and expanding our municipal and professional knowledge are the key values of the Town Clerk's Office. In support of these values, our goals include the continued migration of records from paper to electronic files, improvement of our organizational systems, and pursuit of trainings and certification. Software systems designed to support our goals have been identified and the procurement of such systems will have critical impacts on goal achievement.

FY 2019/2020 Goals & Objectives

Goal: Promote records accessibility and preservation. ♦

Objectives:

- If money is available in the FY 2019/20 cycle, apply for a Historic Documents Preservation Grant seeking funding to migrate records from paper to electronic files. ♦
- Acquire software to manage board and committee memberships, allow electronic recording of land records, and provide couples the ability to begin the marriage license process online. ♦
- Continue work on the Master Plan for Town Records Preservation. ♦

Goal: Support learning and professional development for service enhancements. ♦

Objectives:

- Continue working towards the attainment of clerk certification for department staff. ♦
- Implement three process improvements as a result of professional development activities. ♦

♦ Denotes accomplishment, goal or objective linked to *Mansfield Tomorrow*, the Town’s strategic plan.
Town Clerk = linked to Community Heritage and Sense of Place; Implementation and Stewardship; Community Life

Town Clerk	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Open and Transparent Government			
Total number of freedom of information (FOI) requests processed	67	75	75
Record Series and Indexes digitized	44	44	44
Percentage of permitted records/indexes available online	64%	64%	64%
Percentage of restricted access records/indexes online	66%	66%	66%
Statistics			
Vital statistics filed	287	300	300
Land transaction documents recorded	1977	2000	2000
Total number of all licenses (dog, hunting, fishing, etc.) issued	2128	2100	2100
Board and Committees (as of June 30th)			
Total number of elected boards	6	6	6
Total number of elected officials	45	45	45
Total number of appointed boards and commissions	33	30	30
Total number of appointed board and commission members	220	200	200

Town of Mansfield
Department: Town Clerk - 15100

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	187,140	202,311	187,702	182,580	189,980	7,400
Misc Benefits	570	875	2,888	1,440	2,460	1,020
Prof & Tech Services	3,157	4,491	4,050	4,000	2,800	(1,200)
Other Purch Services	10,656	5,886	23,503	25,500	24,700	(800)
School/Library Books	178	178		190	240	50
Office Supplies	828	1,110	1,495	950	7,470	6,520
Other Supplies				500	500	-
Equipment	15,000	15,000	1,250			-
TOTAL EXPEND.	217,529	229,851	220,888	215,160	228,150	12,990
TOTAL REVENUES	209,805	298,705	279,097	244,900	235,690	(9,210)
EMPL. BENEFITS	75,625	134,100	73,085	70,193	72,875	2,682
Positions:						
Town Clerk	1.00	1.00	1.00	1.00	1.00	-
Assistant Town Clerk	2.00	2.00	2.00	2.00	2.00	-
Total Full Time Equiv.	3.00	3.00	3.00	3.00	3.00	-
Paid from General Fund	3.00	3.00	3.00	3.00	3.00	-

REGISTRARS OF VOTERS- 15200

Under Section 9-32 of the Connecticut General Statutes, the Registrars of Voters are mandated to maintain the voter registration records for the Town of Mansfield. The staff consists of two Registrars, one Democrat and one Republican, plus one deputy for each party. The Registrars are elected every two years. As of January 2019 there were 15,045 registered voters (active) in Mansfield. The duties of the Registrars include: registering new voters; ensuring the accuracy of the official registry list (manual and computer); running mandated registration sessions; managing elections, primaries and referenda; implementing Election Day Registration; securing and training poll workers; testing and preparing the Accuvote Voting System and Independent Voting System; formatting and ordering ballots and certifying the number with the Secretary of the State; organizing paperwork for moderators and poll workers; conducting the annual canvass of registered voters, certifying petitions, organizing and supervising check-in for the Annual Town Meeting and all special town meetings; and conducting voter outreach in the local high school, nursing home and university.

FY 2018-2019 Accomplishments

- Two new registrars sworn in Jan 9, 2019
- Post Federal Election Canvass of 2000+ Mansfield voters (Spring 2019)
- 2 New Moderators Certified (July 2018)
- Registered 3,222+ new voters since July 1, 2018
- Processed 845 Same-Day Voter Registrations (the highest in the State of Connecticut)
- Implemented cost saving measures in payroll (Jan 2019)

FY 2019/2020 Trends & Key Issues

Prepare for Municipal Elections in November 2019 and 2020 Presidential Primary, with anticipated increased voter registration and voter turnout in the 2020 Presidential Primary. Conduct town-wide referendum for Region 19 & prepare for voting at Annual Town Meeting.

FY 2019/2020 Goals and Objectives

Goal: To continue to bring the operations of the office to a higher level of efficiency ♦

Objectives:

- Find ways to reduce costs in the Registrar's office.
- Consider implementation of E-Books at the polls. E-books will eliminate our use of paper check-in lists, and will produce accurate voter election history that is currently done manually.
- Explore additional technology upgrades to facilitate increased voter turnout for Election Day Registration (EDR)

Goal: To continue to promote fair, responsible, safe and accessible elections ♦

Objectives:

- Monitor changes in election laws.
- Ensure that all of our polling places are easily accessible.
- Provide accurate and concise election information for voters through signs, social media, publications & town website.
- Augmentation of training for all election workers
- Explore possible Election Day Registration (EDR) locations to minimize disruptions

- Recruit and train additional election workers for Election Day Registration
- Address growing voter participation and turnout in all districts
- Intensify updates and maintenance of active voter files for accuracy
- Work collaboratively with Emergency Management & Police Services to address increased safety concerns at polling locations

Goal: Continue to increase public outreach, awareness and participation. ♦

Objectives:

- Work closely with administration and organizations from UConn regarding voter information and registration drives
- Work with the Town IT Department to procure suitable and up-to-date equipment and communications
- Work with UConn student groups to assure proper registration policies are followed

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	40,308	45,320	35,044	40,110	76,840	36,730
Misc Benefits	195	6,634	1,320	6,360	5,980	(380)
Repairs/Maintenance	2,131	2,060	2,000	2,000	2,250	250
Other Purch Services	24,945	19,101	11,632	13,730	30,430	16,700
Office Supplies	54	852	215	580	1,120	540
Other Supplies	940	890	2,461	3,440	6,960	3,520
Equipment	100	1,615				-
TOTAL EXPEND.	68,673	76,472	52,672	66,220	123,580	57,360
TOTAL REVENUES						
EMPL. BENEFITS	16,289	19,264	13,645	15,379	20,484	5,105
Elected Officials:						
Registrars	0.95	0.94	0.84	1.12	1.17	0.05
Deputy Registrars	0.06	0.13	0.08	0.76	0.47	(0.29)
Admin. Assistant					0.54	0.54
Total Full Time Equiv.	1.01	1.07	0.92	1.88	2.18	(0.24)
Paid from General Fund	1.01	1.07	0.92	1.88	2.18	0.30

FINANCE - 16000

The Finance Department consists of three Divisions: Assessment, Revenue Collection and Shared Financial Management Services. The Assessor's Office administers the Town's property tax program in accordance with the Connecticut General Statutes. On an annual basis the Assessor's Office compiles the Grand List of taxable and tax exempt property. This listing is comprised of real estate (residential and commercial), motor vehicles and personal property owned or leased by businesses located in Mansfield. Revenue Collection is responsible for the administration of billing and collecting taxes, sewer assessments, sewer use charges, special assessments, refuse removal fees, Eastern Highlands Health District quarterly bills, self-pay medical and life insurance bills for both Town and Board of Education retirees, parking ticket processing and collection and other miscellaneous collectibles. Town-wide copying and central services expenditures are also included within the Finance Department budget.

Shared Financial Management Services are reported in the Management Services Fund. The Town's share of financial management services is included under Shared Services in the Finance Department.

FY 2018/2019 Accomplishments

- Processed 505 real property ownership changes for the October 1, 2018. The total net taxable 2018 Grand List, which includes business personal property, motor vehicles, will be completed by January 31, 2019. The total net taxable 2017 Grand List, which includes Board of Assessment Appeals adjustments was \$1,104,769,523.
- Upgraded Real Estate Valuation Module to the latest version of Vision Government Solutions, Inc. ♦
- Continued utilization of assessment data administration software and updated GIS map database to improve the efficiency and effectiveness of the Assessor's Office, especially in the area of customer service. ♦
- Continued implementation of online payment processing in order to allow for easier, more accessible payment options and less paper waste. Started a Q-notify tax section, added QR codes to the most recent bill, and are working closely with Invoice Cloud to install card readers as well as implement text/email notifications.
- Installed credit and debit card readers in all offices charging fees for services for customer convenience. ♦
- Continue to maintain and update revenue collection internal controls in an effort to continually satisfy audit procedures while keeping an efficient and service oriented mindset. This includes Collector of Revenue review of void transactions and other randomly selected transactions for accuracy, as well as continued separation of duties in order to keep a checks and balances methodology. ♦
- Introduced remote check deposit equipment and adjusted daily procedures in order to ensure quick and effective deposits of town funds. ♦
- Maintained stability of tax collection rate while providing pleasant and efficient service to taxpayers. ♦

FY 2019/2020 Trends & Key Issues

Pursuant to state law, the Town is required to conduct a revaluation of all property once every five years. Our next town-wide revaluation will be October 1, 2019. All properties must be inspected at least once within the ten year period October 1, 2014 – October 1, 2024. The Assessor's Office will stay on top of potential projects in town, such as Four Corners development and the new Tech-park under construction at UConn.

Another key issue is determining to what extent the crumbling foundations problem in Northeastern Connecticut has impacted Mansfield properties, home values and ultimately the Grand List.

FY 2019/2020 Goals & Objectives

Goal: Maintain accurate Grand List data and continue inspections for the 2019 Grand List. Continue to process and submit reports on all state mandated and local ordinance tax relief programs. ♦

Objectives:

- Conduct field inspections in preparation of the October 1, 2019 Grand List for new construction, additions, remodels, decks, sheds, garages, etc. Maintain assessment data on the Town's municipal website, including recent sales transfers, and sales ratio information.
- Provide informational services to the public as outlined by Connecticut General Statutes.
- Finalize and certify 2019 Grand List.

Goal: Improve documentation of collection actions on tax accounts while utilizing effective tools developed for collections while reducing paper output and utilization. ♦

Objectives:

- Improve documentation process for individual late accounts, electronically when possible for better follow up and maintenance on specific accounts.
- Create efficient process for continued follow up on customers needing reminders to make payments.

Goal: Further increase the use of online and paperless payment & notification systems. ♦

Objectives:

- Continue communication with Invoice Cloud regarding the automation of email/text bill and delinquent statement notifications.
- Utilize the Town website, Quality Data, and the Q-Notify system to continue to propel the Revenue Office into the future.

Goal: Increase overall collection rate to 99% or higher. ♦

Objectives:

- Research and gain understanding of reasons for repeated delinquencies and coordinate with stakeholders and taxpayers to find solutions.
- Improve communication with outside entities such as probate and bankruptcy courts, UConn and mobile home communities to solve long-standing collection issues.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Finance = linkage to Stewardship and Implementation

Revenue Collection	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Accounts			
Total number of tax accounts	20,164	19,909	19,900
Total number of billings	33,457	33,690	32,495
Total number of delinquent accounts	5,474	5,400	5,400
Collections			
Collection rate on current levy	98.8%	98.8%	98.8%
Payments received online or electronically	\$2,083,800	\$1,900,000	\$2,400,000
Payments received in-person or by mail	\$39,801,596	\$40,000,000	\$40,000,000
Percentage of total payments received online or electronically	5.24%	4.50%	6.00%
Total dollar value of delinquent tax collections	\$352,961	\$320,000	\$320,000
Delinquent accounts sent to the collection agency or marshal	1,301	1,450	1,400

Property Assessment	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Inspections and Assessment			
Residential inspections conducted	322	325	350
% of residences inspected in preparation of the 2019 revaluation	5%	5%	5%
Commercial inspections conducted	20	10	20
Real property ownership changes processed	527	505	525
Pro-rates of new construction	25	8	20
Crumbling Foundation Insp/Adjustments	7	11	15
Assessment Appeals			
Tax assessment appeals received	27	15	20
Percentage of tax assessment appeals resulting in an adjustment to assessed value of property	93%	33%	TBD
State Mandated Exemptions and Programs			
Additional Veterans exemption applications received/renewed	47	45	45
Percentage of veterans exemption applications approved for exemptions	100%	100%	100%
Elderly Homeowners applications received/renewed	95	85	90
Percentage of elderly homeowners applications approved for tax reductions	100%	100%	100%
All other exemption applications and/or carryovers	1,321	957	965

Property Assessment-Continued	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Local Option Exemptions and Programs			
Total ambulatory, disabled, homeowners, veterans exemptions granted	62	71	71
Total farm/forest exemptions granted	258	261	261
Town-wide Data			
Total assessed dollar value of net Grand List	\$1,100,408,926*	\$1,104,769,523*	\$1,107,809,350
Mill rate	30.63	30.88	31.38
*Figure is <i>before</i> Fixed Assessment Agreement applied for EDR properties			

**Town of Mansfield
Department: Finance**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	347,303	350,799	359,195	350,130	377,940	27,810
Benefits						-
Misc Benefits	2,133	2,645	3,223	3,970	5,600	1,630
Prof & Tech Services	7,725	12,210	14,217	19,200	20,170	970
Repairs/Maintenance						-
Other Purch Services	85,729	77,565	80,792	85,920	86,370	450
School/Library Books	994	1,004	1,004	1,470	1,130	(340)
Office Supplies	7,115	6,532	3,692	8,230	8,350	120
Other Supplies			3,396	1,500	1,600	100
Equipment	18,798	11,763	323			-
Shared Services	354,601	376,626	404,184	480,740	461,950	(18,790)
TOTAL EXPEND.	824,398	839,144	870,026	951,160	963,110	11,950
TOTAL REVENUES	37,795,270	42,414,944	42,959,571	42,720,280	43,614,185	893,905
EMPL. BENEFITS	274,743	301,791	372,903	375,680		(372,903)
Positions ⁽¹⁾:						
Collector of Revenue	1.00	1.00	1.00	1.00	1.00	-
Revenue Specialist	1.00	1.00	1.00	1.00	1.00	-
Revenue Clerk	0.50	0.50	0.50	1.00	1.00	-
Assessor	1.00	1.00	1.00	1.00	1.00	-
Property Appraiser	1.00	1.00	1.00	1.00	1.00	-
Ass't. to the Assessor	1.00	1.00	1.00	1.00	1.00	-
Total Full Time Equiv.	5.50	5.50	5.50	6.00	6.00	-
Paid from Other Funds	0.50	0.50	0.50	0.50	0.50	-
Paid from General Fund	5.00	5.00	5.00	5.50	5.50	-

⁽¹⁾ Staffing for Shared Financial Services is included in the Management Services Fund

INFORMATION TECHNOLOGY - 16600

Shared Information Technology Services are reported in the Management Services Fund. The Town's share of information technology services is included under professional and technical services under Information Technology.

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Prof & Tech Services	11,000	11,382	208,476	214,450	209,860	1,384
TOTAL EXPEND.	11,000	11,382	208,476	214,450	209,860	1,384

**Town of Mansfield
Expenditure Budget Summary by Activity
Public Safety**

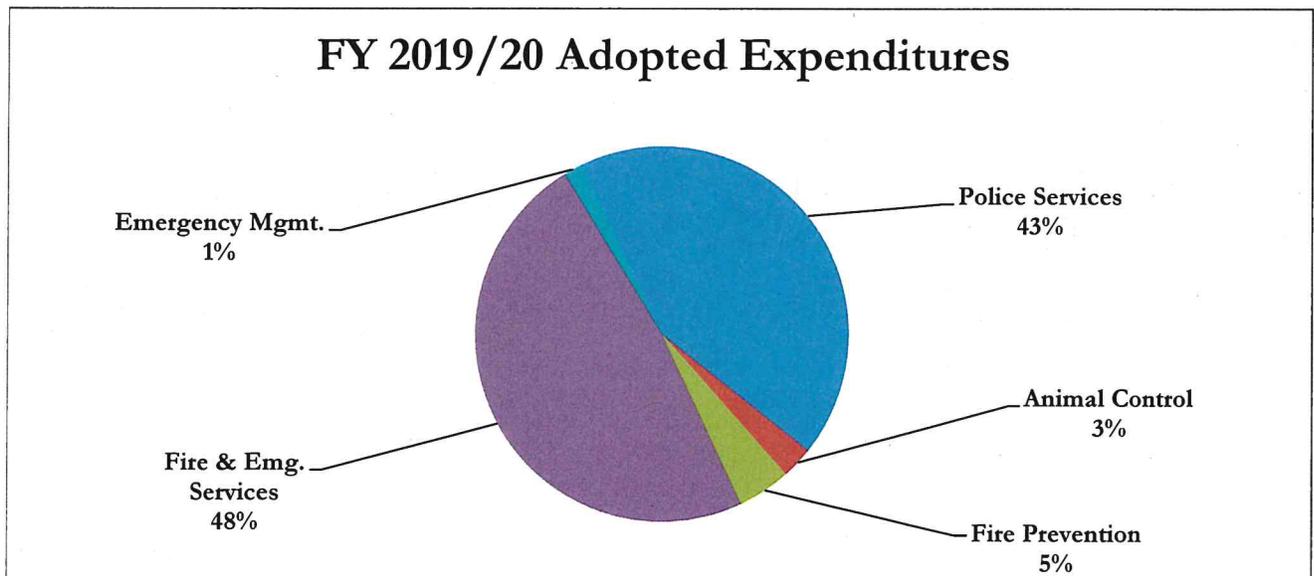
Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Departments:						
Police Services	1,465,616	1,580,685	1,690,302	1,767,440	1,984,200	216,760
Animal Control	89,276	92,550	101,895	121,210	128,770	7,560
Fire Prevention	141,391	149,319	184,073	201,240	211,690	10,450
Fire & Emerg Services	1,865,743	1,938,898	2,055,932	2,201,530	2,238,680	37,150
Emergency Mgmt.	63,969	59,586	64,149	72,380	71,930	(450)
TOTAL EXPEND.	3,625,995	3,821,038	4,096,351	4,363,800	4,635,270	271,470

Mission

To create an environment in which people can move about safely and feel confident that they and their property are protected from harm through programs that reduce crime and fire, provide emergency medical services to the sick and injured, and minimize the impact of technological and natural disaster.

Program Purpose and Description

The Public Safety function serves to preserve peace and good order, to protect persons and property, and to ensure the safety of the Town's inhabitants. The Town Manager, as Director of Public Safety, organizes and directs the work of the Department through its service components of police protection, animal control, emergency management, and fire and emergency services. The town uses the Resident State Trooper program to provide police protection services. Fire and Emergency Services provides fire protection and emergency medical services through a combination of paid and volunteer firefighters/EMTs, as well as fire prevention services. The Fire Prevention program is also responsible for administering the Emergency Management Program.



POLICE SERVICES (MANSFIELD RESIDENT TROOPER'S OFFICE) - 21200

The Mansfield Resident Trooper's Office is composed of one Trooper Supervisor (SGT), seven patrol Troopers, and one part-time Administrative Assistant. The Trooper's Office enforces all state and local laws, provides assistance to other Town departments, and ensures that the quality of life of Mansfield citizens remains at a very high standard. The officers accomplish these tasks by utilizing a variety of techniques such as marked cruiser patrol, under cover vehicle patrol, bike patrol, foot patrol and community policing efforts.

FY 2018/2019 Accomplishments

- Enforced the Nuisance Ordinance and wrote 107 Nuisance tickets during the school year. The enforcement of this Ordinance has helped curb problematic behavior, particularly in neighborhoods adjacent to campus. The Troopers further utilized the Ordinance as a communication and education tool and enhanced relationships with off-campus students.
- Improved and enhanced relationships with the Mansfield Community Campus Partnership, the Office for Off-Campus Student Services and local landlords. This effort has been extremely beneficial and demonstrates a consistent united front.
- Received an enhanced DWI Grant which enabled Mansfield to add patrols the entire year. This year alone, 97 extra shifts were conducted and included 2 dedicated DUI spot checks conducted in September.
- Received Underage Drinking Grant which allows staff to patrol the town. This grant allowed the Resident Trooper's Office to conduct compliance checks on every bar and package store in Mansfield. These efforts reduced the amount of underage drinking and public drinking dramatically.
- Continued to improve relationship with UCONN Police has benefited both departments and improved lines of communication as it pertains to open and active cases.
- Continued work with the Mansfield School system and Region 19 School District to implement the new school safety plans. This plan is in compliance with the new State Statute and standard.
- Continued work with the Region 19 School District, Connecticut State Police and Town officials to implement a full time School Resource Officer at the EO Smith Regional High School.
- Continued community policing presence for Downtown Storrs on busy Spring/Summer evenings.
- Dedicated a trooper to serve on the Youth Services Advisory Board.
- Dedicated two troopers for the D.A.R.E program at the Mansfield Middle School.

FY 2019/2020 Trends & Key Issues

The continued development of Downtown Storrs and four corners area with the addition of multiple new businesses and homes continue to add to the jurisdictional responsibility of the Resident Trooper's Office. The approved and projected development of a medicinal marijuana dispensary located at 1768 Storrs Road will increase the calls for service for the public safety offices in Mansfield with the projected legalization of marijuana in Connecticut. This development will increase traffic flow, both foot and vehicular into the later hours of the evening from surrounding communities. In addition, continued dialog with the off campus student population regarding their behavior in our established neighborhoods is essential in this upcoming fiscal year. This office will continue working closely with the Mansfield Preservation Group and the University of Connecticut Community Standards addressing concerns that are brought forward.

FY 2019/2020 Goals & Objectives

Goal: Improve quality of life for residents residing in neighborhoods that contain rental and year round residents.

Objectives:

- All citizens of Mansfield, whether a student or not, will be accountable for their actions.
- Achieve compliance with State Law and Town Ordinances by increasing education of students through community visits and enforcement of the Nuisance Ordinance.

Goal: Improve communication with University of Connecticut students.

Objectives:

- Continue to educate UCONN students that their student code of conduct is monitored and applies to both on and off campus behavior by increasing attendance at University off-campus housing functions, working together with UCONN PD, and, continued service on Town/University Relations and similar committees.

Goal: Encourage and engage Mansfield's youth and seniors to become active in the community through police services programming.

Objectives:

- Dedicate a trooper or Town officer to serve on a committee to serve the senior citizens of Mansfield.
- Develop and implement a Juvenile Review Board to increase the utilization of discretion pertaining to juvenile disruptive behavior.

Goal: Create a safe walking and shopping area in Downtown Storrs.

Objectives:

- Continue to enhance visibility by dedicating a trooper to patrol Downtown Storrs on bicycle or foot during busy Spring/Summer evenings.

Goal: Increase security and public safety within the EO Smith High School in Mansfield.

Objectives:

- Implement a School Resource Officer at EO Smith Regional High School.

◆ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.

Police = linkage to Public Safety; Education & Early Childhood Services; Housing; Recreation, Health & Wellness; Town-University Relations.

Police	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Activity			
Calls for service	9,643	12,000	14,000
Burglaries	19	23	28
Larcenies	99	120	130
Assaults	8	7	8
Sexual Assaults	3	5	8
Domestic violence incidents	20	22	23
Traffic accidents involving fatalities	1	0	0
DUI arrests	52	60	70
Motor vehicle activity (citations and warnings)	2,668	3,501	4,000
Number of citations issued for local ordinance violations	107	125	190
Citizen engagement programs provided to the community	2	3	3
Trooper assignments to citizen advisory committees/civic groups	2	2	2
Traffic Accidents	334	350	375

**Town of Mansfield
Department: Police Services - 21200**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	47,249	44,288	36,722	37,560	39,580	2,020
Misc Benefits	3,642	3,605	114	9,280	500	(8,780)
Repairs/Maintenance	826	1,519	765	1,600	1,920	320
Other Purch Services	1,411,433	1,530,408	1,648,885	1,717,100	1,939,950	222,850
Office Supplies	371	215	560	650	1,000	350
Other Supplies	1,060	300	3,256	1,250	1,250	-
Equipment	1,035	350				-
TOTAL EXPEND.	1,465,616	1,580,685	1,690,302	1,767,440	1,984,200	216,760
TOTAL REVENUES	8,927	88,280	90,208	44,050	67,260	23,210
EMPL. BENEFITS	19,094	18,825	14,298	14,401	15,183	781
Positions:						
State Troopers	8.00	8.00	8.00	8.00	8.00	-
Part-time Officer	0.23	0.23				-
Administrative Ass't	0.80	0.80	0.80	0.80	0.80	-
Total Full Time Equiv.	9.03	9.03	8.80	8.80	8.80	-
Paid from General Fund	9.03	9.03	8.80	8.80	8.80	-

ANIMAL CONTROL - 21300

The Animal Control Division promotes and maintains a safe environment for Mansfield residents through enforcement of state statutes concerning canines and felines. Animal Control handles complaints, impounds stray and injured pets, adopts out unclaimed pets through the Mansfield Animal Shelter, and conducts the annual canvass for unlicensed dogs, unvaccinated pets and unaltered cats. The Division also provides information to Town residents regarding animal behavior, care and diseases (e.g. rabies).

FY 2018/2019 Accomplishments

- Cooperated with the Friends of the Mansfield Animal Shelter, Inc. (FOMAS) to support the Shelter with the following services: testing adult cats for FIV and leukemia, testing dogs for heartworm and tick-borne diseases, vaccinating, spaying/neutering, micro chipping, and grooming. All adoptable pets aged 3 months and older are spayed and neutered before they leave the Shelter. ♦
- Improved volunteer program with stricter requirements. The volunteers provide an important function in socializing and training the dogs to make them more adoptable. 5 new volunteers were welcomed in 2018. ♦
- Continued educational programs at elementary schools regarding dog bite prevention and responsible pet ownership. ♦
- Continued to utilize the successful nationwide website – www.mansfield.petfinder.com – to advertise dogs and cats for adoption, resulting in a save rate of 98%. Only very sick or aggressive pets are humanely euthanized. Staff found good homes for 57 pets. ♦
- Maintained an internship program for UCONN/ECSU students. ♦
- Hired 1 additional part time assistant Animal Control Officer.
- Completed the annual door to door survey for unlicensed dogs, unaltered cats, and unvaccinated pets.
- Cooperated with “Our companions” and took advantage of their free Adopt-a Shelter Program where dog trainers assess and train shelter dogs on a weekly basis to make them more adoptable.
- In cooperation with NECTAR, organized a low cost rabies clinic at the Eagleville firehouse.

FY 2019/2020 Trends & Key Issues

A trend in Animal Control is to provide services on a regional level. Mansfield Animal Control will continue to monitor developments regarding a regional animal control operation. Pursuant by state law, all animal control officers must be certified through training offered by the Department of Agriculture (Animal Control Division) within 12 months of appointment. 6 hours of continuing education is required annually. Animal Control Officers also need to be licensed by the state annually. The Animal Control Division will continue to provide internal and external professional development opportunities for staff to ensure compliance with state regulations.

Ensuring a safe work environment for the animal control officers is always a top priority of the Division.

FY 2019/2020 Goals & Objectives

Goal: Continue to operate a clean, safe Animal Shelter. ♦

Objectives:

- Work closely with FOMAS to provide Shelter services.
- Maintain the number of active volunteers.
- Maintain or increase the adoption rate at 90% or higher.
- Use of additional devices to ensure animal control officers safety at the shelter and in the field.

Goal: Continue to provide quality educational and informational resources to Town residents regarding animal behavior, care and diseases (e.g. rabies). ♦

Objectives:

- Successfully complete the annual survey for unlicensed dogs, unaltered cats and unvaccinated pets by covering 20% of Mansfield annually.
- Educate the public about the cat overpopulation problem and responsible pet ownership.
- In cooperation with NECTAR hold an annual low cost rabies clinic at the Eagleville Firehouse

Goal: Develop a regional emergency pet sheltering plan. ♦

Objectives:

- In cooperation with the Director of Emergency Management develop an emergency pet shelter plan with the towns of Ashford, Willington and Coventry.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Animal Control = linkage to Community Life; Stewardship and Implementation

Animal Control	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Operations			
Dog licenses issued	1,633	1,625	1,625
Pets impounded	143	145	145
Pets adopted	57	60	60
Save rate=adopted+redeemed pets/all impounded alive pets	98%	97%	97 %
Enforcement			
Percentage of the Town covered during annual survey for unlicensed dogs, unaltered cats, and unvaccinated pets	0	20%	20%
Complaints investigated	1,377	1,400	1,400
Citations issued	22	25	25
Number of cases resolved through voluntary compliance (i.e. door hangers, warnings)	282	300	300
Number of cases resolved through forced compliance (i.e. hearings, legal proceedings)	0	1	1
Community Engagement			
Weekly volunteers	4	7	7
Public education and outreach programs conducted (including school programs)	4	4	4

Town of Mansfield
Department: Animal Control - 21300

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	84,317	86,099	97,254	113,390	118,840	5,450
Misc Benefits	415	314	647	960	1,160	200
Prof & Tech Services	2,238	2,528	1,421	3,000	5,000	2,000
Repairs/Maintenance	16	184				-
Other Purch Services	1,982	3,140	2,126	2,370	2,320	(50)
Food Service Supplies	17	56	16	300	250	(50)
Building Supplies	157	130	102	650	500	(150)
Other Supplies	134	99	329	540	700	160
TOTAL EXPEND.	89,276	92,550	101,895	121,210	128,770	7,560
TOTAL REVENUES	1,853	1,754	2,215	1,920	2,270	350
EMPL. BENEFITS	34,073	36,154	37,867	37,577	45,586	8,009
Positions:						
Animal Control Officer	1.00	1.00	1.00	1.00	1.00	-
Ass't. Animal Cntrl Off.	0.71	0.67	0.92	0.92	0.92	-
Kennel Cleaner		0.11	0.11	0.11	0.11	-
Total Full Time Equiv.	1.71	1.78	2.03	2.03	2.03	-
Paid from General Fund	1.71	1.78	2.03	2.03	2.03	-

FIRE PREVENTION DIVISION – 22101 & 23100

The Fire Prevention Division consists of the Fire Marshal (FM) and Emergency Management (EM) offices. The goal of the Fire Marshal office is to reduce the incidence and severity of fire, and risk of injury from fire. The office performs fire and explosion investigations; fire, life safety, and injury prevention education; plan reviews and inspections of new and existing public buildings; and enforcement of the CT State Fire Safety and Fire Prevention Codes and town ordinances including open burning, underground storage tanks, fire lanes, and emergency vehicle access.

The goal of the Emergency Management office is to prevent and minimize the loss of life and property due to a natural or man-made disaster, ensure essential services are provided during and after an emergency, and encourage the use of preparedness to mitigate the effects of disaster and emergencies. The office develops and administers the Town's Emergency Operation and Hazard Mitigation Plan and assists with the development of emergency plans for Mansfield BOE/Region 19 and key facilities/businesses; conducts drills to evaluate plans and performance; coordinates with the State of CT Department of Emergency Management & Homeland Security for emergency planning, response, grant administration, and disaster recovery; and coordinates response to emergencies, disasters, and major incidents. In addition, the office administers the Town's Voice Communications Fund and oversees the operation of the Town's two communications tower sites.

FY 2018/2019 Accomplishments

- In partnership with the Mansfield Board of Education and private schools, presented age appropriate fire, life safety, and injury prevention education programs in all pre-K through 5th grade classrooms. The programs are designed to give students lifelong fire and life safety knowledge and skills. (FM) ♦
- Developed, enhanced and provided fire, life safety and injury prevention education programs for the community-at-large. (FM) ♦
- Conducted plan reviews for all new construction and renovation projects Town-wide. (FM)
- Conducted fire safety inspections for all required occupancies on schedule to meet mandated requirements. (FM) ♦
- Continued implementation of code enforcement, inspection, and permitting software. (FM) ♦
- Re-write of the Town's Emergency Operations Plan completed. (EM)
- Managed the Town's Emergency Operations Center and Code Red mass notification center. (EM)
- Performed severe weather watches and warnings during the year including one tornado, severe thunderstorms, and winter storms. (EM)

FY 2019/2020 Trends & Key Issues

The Fire Prevention/Emergency Management Division continues to perform statutorily required fire safety code inspections, fire origin inspections and public fire/life safety education. These activities create challenges to the Division to keep the level of service at a maximum for the residents of Mansfield while ensuring all required duties are met with current staffing.

FY 2019/2020 Goals & Objectives

Goal: Enhance fire and life safety education programs for the community. (FM & EM) ♦

Objectives:

- Explore use of social media and enhancing Town website to provide fire and life safety messages and content.
- Enhance programs for seniors; collaborate with Human Services for delivery.

Goal: Continue to enhance the inspection program for existing buildings and occupancies to ensure compliance with the Connecticut Fire Safety Code and Fire Prevention Code and work with customers to correct violations.(FM)

Objectives:

- Work with owners/occupants to develop acceptable plans of correction for cited violations.
- Optimize the Career Captains/Deputy Fire Marshals to help keep up with inspection schedule.

Goal: Provide life safety education to middle school students through Student Tools for Emergency Planning program. (EM)

Objectives:

- Work with Board of Education to deliver program to 5th grade students.
- Receive assistance and possible grant funding through State resources.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Fire and Emergency Services = linkage to Community Life

FIRE PREVENTION	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Residential Structures – Existing Occupancies			
3-Family - # of units inspection required annually	36	36	36
Multifamily - # of units inspection required annually	53	53	53
Apartments - # of units inspection required annually	1,809	1,809	1,809
Total residential units require Fire Marshal inspection	1,898	1,898	1,898
Residential inspections conducted (including re-inspection)	2,028	2,028	2,028
Commercial Structures – Existing Occupancies			
Commercial/industrial structures (per Assessor)	363	367	367
Commercial – # units inspection required annually	67	67	67
Commercial – # of units inspection required every 2 years	24	24	24
Commercial – # of units inspection required every 3 years	249	249	249
Commercial – # of units - inspect required every 4 years	9	9	9
Commercial/industrial inspections conducted (inc re-insp)	243	243	243
Total number of residential and commercial inspections conducted (including re-inspections)	2,271	2,271	2,271
Plan Review and Special Inspections			
Number of plan reviews	79	79	79
Fire Protection, fire watch, site safety, occupancy review	109	100	100
Construction/renovation/alteration inspections conducted	86	86	86
Investigations			
Fire investigations	7	10	10
Complaint based investigations	7	10	10
Permits Issued			
Open Burn Permits	85	50	50
Blasting Permits	4	4	4
Fireworks	0	0	0
Underground Storage Tank Removals	8	8	8
Underground Storage Tank Installations (inc. propane tanks)	1	1	1
Public Education			
Presentation of programs to schools and community	30	30	30

Town of Mansfield
Department: Fire Prevention - 22101

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	102,126	109,206	133,174	138,910	137,630	(1,280)
Misc Benefits	3,561	5,120	3,725	6,450	8,120	1,670
Purch Property Services	28,996	23,083	38,710	43,000	47,500	4,500
Repairs/Maintenance		50	43	300	300	-
Other Purch Services	165	700	3,700	4,700	10,540	5,840
School/Library Books	1,374	2,284	1,693	1,650	1,800	150
Office Supplies	743	872	327	1,100	850	(250)
Other Supplies	4,426	4,109	2,701	5,130	4,950	(180)
Equipment		3,895				-
TOTAL EXPEND.	141,391	149,319	184,073	201,240	211,690	10,450
TOTAL REVENUES	19,967	29,291	52,458	17,200	15,200	(2,000)
EMPL. BENEFITS	41,270	46,393	51,853	51,248	52,794	1,546
Positions:						
Dpty Chf/Fr Mrshl/EM Dir	0.60	0.60	0.60	0.60	0.60	-
Ass't Fire Marshal/EM Dir.	0.86	0.86	0.86	0.86	0.86	-
Administrative Ass't	0.25	0.25	0.25	0.25	0.25	-
Total Full Time Equiv.	1.71	1.71	1.71	1.71	1.71	-
Paid from Other Funds	0.96	0.46				-
Paid from General Fund	0.75	1.25	1.71	1.71	1.71	-

Town of Mansfield
Department: Emergency Management - 23100

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Amended	Incr/ (Decr)
Expenditures:						
Salaries and Wages	61,932	57,410	60,766	68,540	67,990	(550)
Misc Benefits	200	200	952	700	700	-
Repairs/Maintenance	1,738	1,717	1,861	1,900	2,000	100
Office Supplies	79	95	397	500	500	-
Other Supplies	20	164	173	740	740	-
TOTAL EXPEND.	63,969	59,586	64,149	72,380	71,930	(450)
TOTAL REVENUES	12,877	12,887	12,999	12,700	12,900	200
EMPL. BENEFITS	25,027	24,403	23,660	24,593	26,080	1,488
Positions:						
Dpty Chf/Fr Mrshl/EM Dir	0.40	0.40	0.40	0.40	0.40	-
Dpty Fr Mrshl/Asst EM Dir	0.14	0.14	0.14	0.14	0.14	-
Administrative Assistant	0.25	0.25	0.25	0.25	0.25	-
Total Full Time Equiv.	0.79	0.79	0.79	0.79	0.79	-
Paid from Other Funds						
Paid from General Fund	0.79	0.79	0.79	0.79	0.79	-

FIRE AND EMERGENCY SERVICES - 22160

Fire and Emergency Services provides fire suppression, rescue, hazardous materials response, and Emergency Medical Services (EMS) to the community. The department also provides fire & life safety education, inspection & code enforcement, fire investigation, and emergency management services through its Fire Prevention Division. The combination workforce consists of career personnel that is supported in its mission by volunteer members of the Mansfield Firefighters Association. The Department operates out of three fire stations and responds to over 2,300 emergency calls for service each year. When not on calls, the workforce performs maintenance on department equipment and engages in training and community support.

FY 2018/2019 Accomplishments

- The Department completed the contract process to acquire a new Spartan Engine Tank that will be the frontline response vehicle for station 107. Expected delivery is sometime in late 2019 or early 2020.
- Completed training of one full-time and one part-time firefighter.
- Continued to staff two crews with the 5/4 model. A 12 month analysis of the 5/4 staffing model shows an 85% decrease in the need to back-fill shifts, resulting in a reduction in over-time costs. Beginning January 1st, 2019 the other two crews were staffed with the 5/4 model for week-day, daytime shifts as a temporary measure to handle the emergency call volume until such time as two additional full-time firefighters can be hired.
- Updated departmental policies and guidelines. Created a new shift staffing policy and cancer risk reduction guidelines.
- Assisted Tolland County 911 dispatch with upgrades to its CAD system to upgrade technologies and better serve the community and department during emergencies.
- Completed the request for proposal (RFP) process for fire station and staffing study. Anticipate services will be contracted by fiscal year end.
- Department was awarded a \$42,858 FEMA Assistance to Firefighter Grant (AFG) in the wellness and fitness category to purchase fitness equipment and make minor alterations to station 307.
- Established firefighter peer support working group to assist firefighters and their families with health and wellness.

FY 2019/2020 Trends & Key Issues

Increased and overlapping calls for emergency services continues to strain the Department's ability to provide service in a timely manner. Staffing levels along with reduced volunteer participation continue to place an over-reliance and strain on mutual aid creating vulnerability. The Department will continue to try to find new ways to recruit and retain volunteers to maintain its identity as a combination department. As the department's fleet ages, continued support for the pay-as-you-go capital plan is critical to maintaining the reliability of the Department's apparatus and equipment. The station and staffing study that will be conducted in 2019, is absolutely critical in establishing plans for the future of the Town's Fire and Emergency Services. It is critical that the department keeps pace with the communities' future growth and increasing demands for service while maintaining the excellent service on which the community depends.

FY 2019/2020 Goals & Objectives

Goal: Continue to evaluate the impact of part-time and full-time personnel on shift staffing models. Assess the impact of factors related to staffing that influence emergency response and incident management. ♦

Objectives:

- Implement a 5/4 shift staffing model on the remaining two shifts to accomplish the goal of staffing all four shifts with the 5/4 model. Apply for grant funding to help offset the salary and benefit cost of the two additional full-time firefighters.
- Evaluate and implement recommendations from fire station and staffing study.
- Continue to assess response times, call types, responding personnel, and emergency incident management and operations.

Goal: Complete Consolidation of Volunteer Association to MFD

Objectives:

- Update and merge policies and procedures related to volunteers.
- Complete final evaluation of Fire Service Agreement and implement necessary changes.

Goal: Recruitment and retention of volunteers. ♦

Objectives:

- Promote volunteer ownership and teamwork between career staff and volunteers.
- Develop a Fire Ground Support qualification level to utilize individuals who are not able to/don't desire to qualify for interior firefighting.
- Increase participation in EMS Duty Crew program; maximize response to both EMS and Fire incidents through increased available personnel.

Goal: Improve professional development through targeted training opportunities. ♦

Objectives:

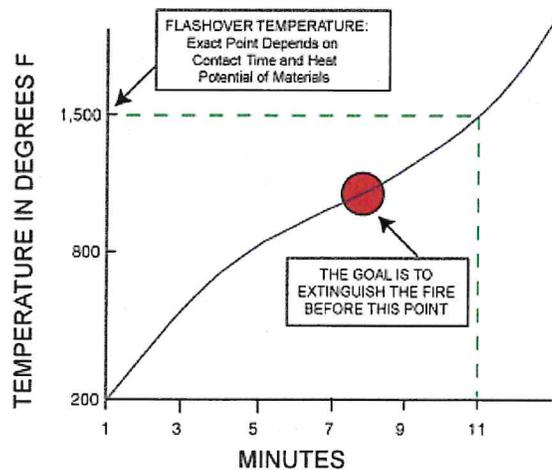
- Provide support to employees and volunteers in achieving their professional goals.
- Enhance leadership and team building within the officer group
- Prepare personnel to become officers and leaders of the Department.

Fire and Emergency Services	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Total Incidents	2,305	2,420	2,541
Fire Incidents			
Structure fire incidents	13	14	15
Fire incidents involving non- structures	23	28	28
False Alarm Calls	36	33	33
Accidental Alarms/System Malfunction	111	112	112
EMS			
EMS Responses (non-MVA)	1,486	1,530	1,576
Motor Vehicle Accident Responses	146	147	148
Structure Fire Incidents	7	5	5
*Fire damage confined to room of origin	57%	90%	90%
*Percentage of fire calls responded to within 6 minutes from conclusion of dispatch	45%	50%	90%
EMS Incidents	1,341	1,392	1,434
**Percentage of emergency EMS Calls responded to within 6 minutes from conclusion of dispatch	62%	90%	90%

***Fire Data footnotes:**

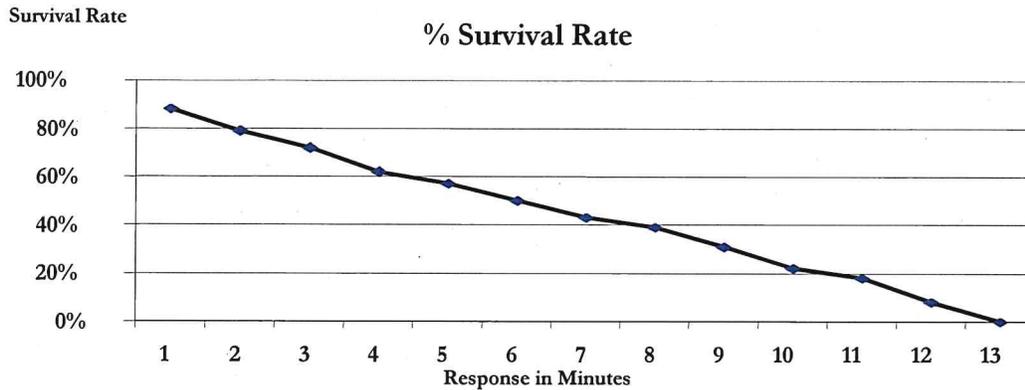
The chart below, shows a typical “flashover” curve for interior structure fires. Flashover is the point in time when all of the contents of a room become involved in the fire. This point is critical to occupant survival and firefighter safety. This is also the point at which a fire typically shifts from “room and contents” to other areas of the structure – requiring additional resources and posing a potential risk to the structures surrounding the original location of the fire.

Generalized Flashover Curve



****EMS data:**

One of the primary factors in the design of emergency medical systems is the ability to deliver basic CPR and defibrillation to victims of cardiac arrest. The graph below, demonstrates the survivability of cardiac patients as related to time from onset:



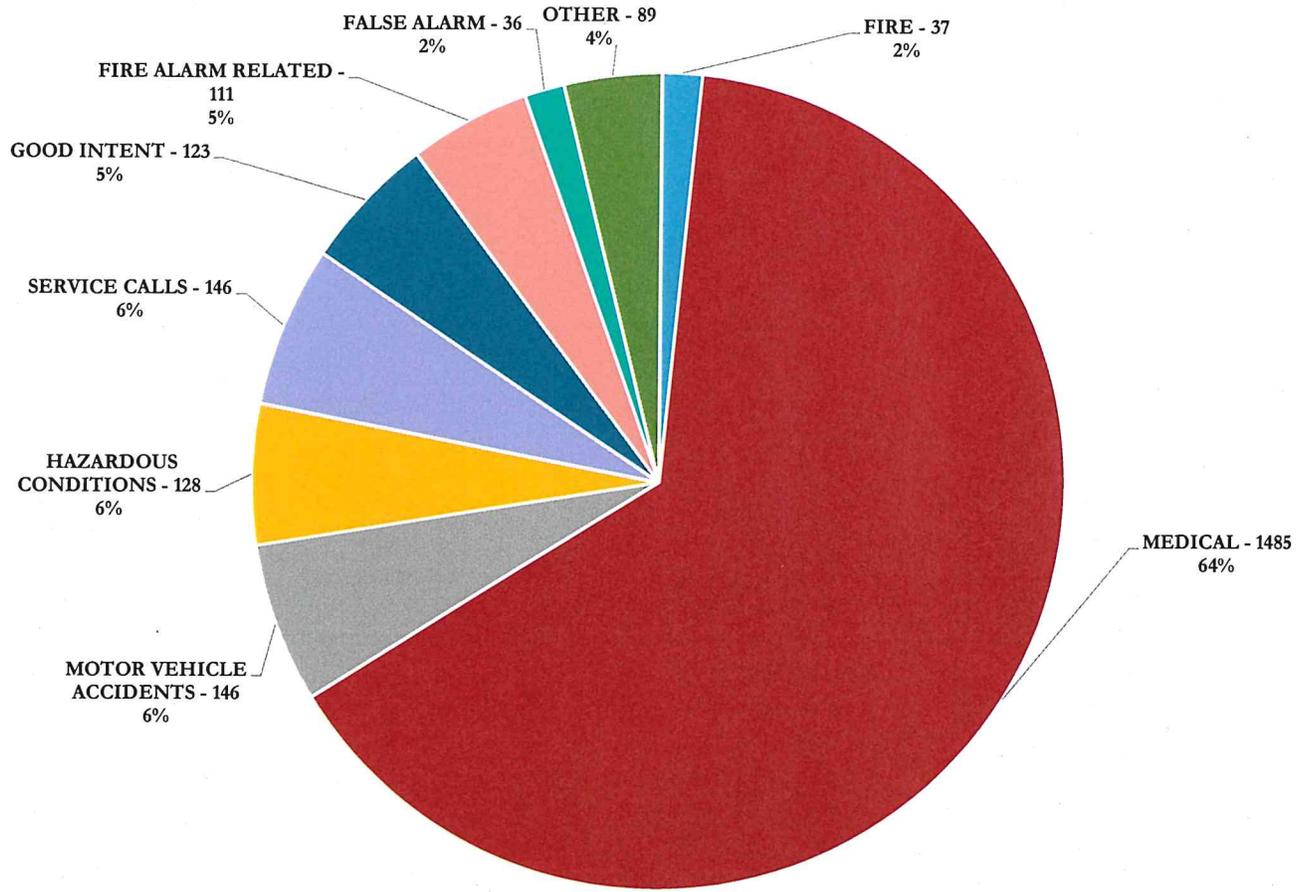
In 2016 approximately 350,000 persons in the United States experience an out-of-hospital cardiac arrest (OHCA); approximately 88% of persons that experience an OHCA event die. However, if a person experiencing an OHCA receives early bystander CPR, Basic Life Support w/Automated Defibrillators and Advanced Life Support, the survival rate to medical center admission was 32%.

The graph above shows that the chances of survival of cardiac arrest diminish approximately 10% for each minute that passes without CPR/AED. National standards recommend a BLS response within 6 minutes from the reported incident.

The Town's Emergency Medical Services (EMS) system includes Basic Life Support (BLS) and Advanced Life Support (ALS) response, availability of Automated External Defibrillators (AEDs) at many locations throughout Town, and Chest Compression Units on Fire Department ambulances. All of these factors contribute to the department's ability to improve prehospital survival rates.

References: NFPA 1710/1720
AHA

2017/18 Emergency Calls -Type



Total calls: 2,301

Town of Mansfield
Department: Fire & Emergency Services - 22160

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	1,532,368	1,620,247	1,731,523	1,809,140	1,833,270	24,130
Misc Benefits	45,264	41,945	29,624	50,050	66,470	16,420
Prof & Tech Services	13,302	14,822	13,206	22,770	21,600	(1,170)
Purch Property Services	9,974	10,169	9,124	13,880	7,500	(6,380)
Repairs/Maintenance	71,216	85,791	95,189	101,880	107,400	5,520
Insurance	8,075	6,307	6,405			-
Other Purch Services	99,209	97,347	96,994	97,440	100,740	3,300
School/Library Books	794	259	292	800	800	-
Office Supplies	27,311	21,709	24,052	24,640	26,500	1,860
Energy	(25)	(541)	-	-	-	-
Building Supplies	2,319	1,856	1,850	2,500	3,000	500
Rolling Stock Supplies	39,098	31,525	27,982	52,000	35,000	(17,000)
Other Supplies	11,548	4,436	20,029	26,430	36,400	9,970
Equipment	5,290	3,026	-338			-
TOTAL EXPEND.	1,865,743	1,938,898	2,055,932	2,201,530	2,238,680	37,150
TOTAL REVENUES						
EMPL. BENEFITS	619,244	688,708	674,196	693,662	711,284	17,622
Positions:						
Fire Chief	1.00	1.00	1.00	1.00	1.00	-
Admin. Analyst	1.00	1.00	1.00			-
Admin. Services Specialist				1.00	1.00	-
Firefighters - Fulltime	13.00	14.00	14.00	14.00	16.00	2.00
Firefighters - Parttime	4.50	4.06	4.06	4.88	4.17	(0.71)
Total Full Time Equiv.	19.50	20.06	20.06	20.88	22.17	1.29
Paid from Other Funds	0.45	0.45	0.45	0.45	0.45	-
Paid from General Fund	19.05	19.61	19.61	20.43	21.72	1.29

**Town of Mansfield
Expenditure Budget Summary
Public Works**

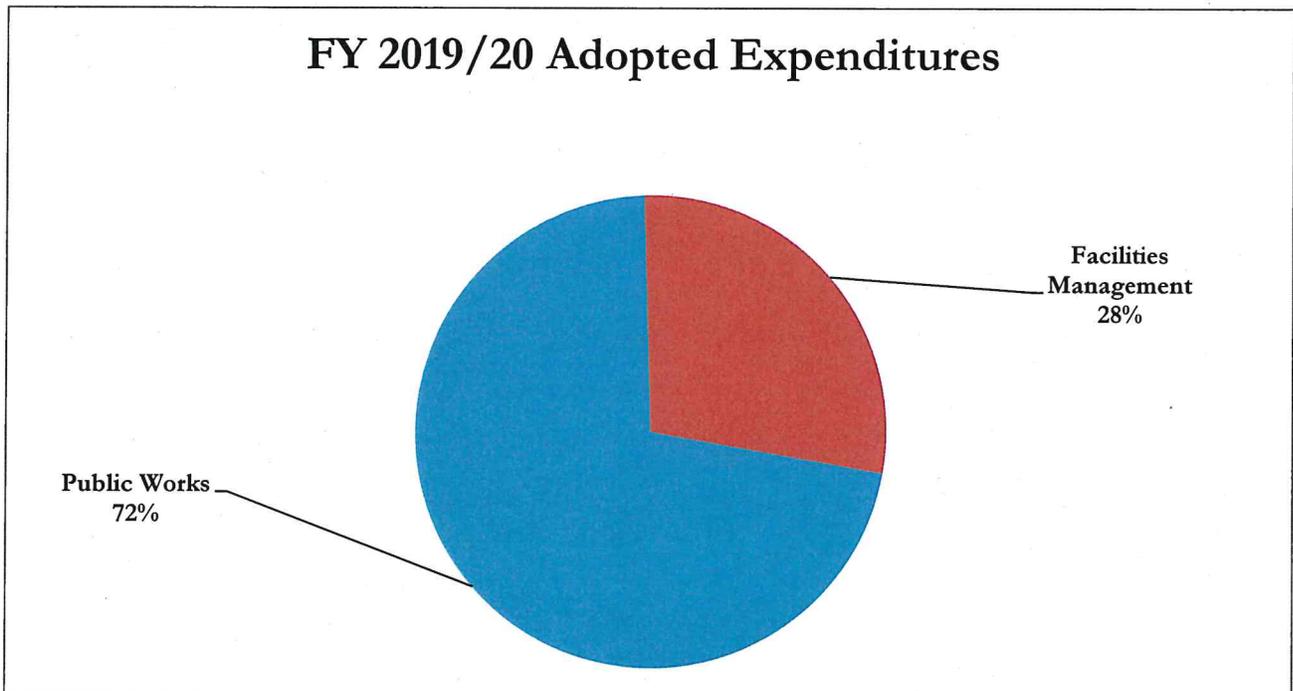
Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Departments:						
Public Works	2,092,387	2,242,819	2,153,647	2,305,340	2,401,410	96,070
Facilities Management	803,475	886,988	896,426	922,910	947,610	24,700
TOTAL EXPEND.	2,895,862	3,129,807	3,050,073	3,228,250	3,349,020	120,770

Mission

To support and assure the balanced development, improvement, and protection of the physical resources of the Town of Mansfield, and to provide for the operation, maintenance and report of the Town's infrastructure.

Program Purpose and Description

The Department of Public Works (DPW) provides services for the operation, maintenance and repair of the Town's infrastructure -- its roads, bridges, solid waste facilities, park and recreation areas, school athletic fields, sewers and sewer pump stations, and vehicles and equipment. The divisions of Public Works include: Engineering; Equipment Maintenance; Grounds Maintenance; Road Services; and Solid Waste (reflected in a separate fund). Additionally, department program expenditures are also reflected for administrative and supervision costs and sewer costs (reflected in a separate fund).



PUBLIC WORKS - 30000

The Public Works Department consists of two divisions: Engineering and Operations. The Operations Division is responsible for roads, grounds, equipment/fleet maintenance and management of the Town's solid waste system, which includes the Transfer Station. Additionally, the Department is responsible for several sewer pump stations, and the soon-to-be constructed Four Corners sanitary sewer system. The Department also assists with transit related issues such as the Traffic Authority and staffing the Transportation Advisory Committee.

Engineering activities include: determining right-of-way boundaries; investigating concerns about roads, drainage and traffic; coordinating the maintenance of the Town's computerized parcel mapping system and road map; preparing plans and specifications for road, bridge, drainage, and walkway construction projects; reviewing and approving permits and site plans for the Inland Wetlands Commission, Planning and Zoning Commission and DPW; providing construction inspection for most public improvement projects; and laying out athletic fields for school and recreational use.

Operations road maintenance activities include: snow and ice control; road construction; road surface improvements and maintenance; sidewalks; curbing; drainage construction and maintenance; sign maintenance; street sweeping; line striping; street lighting; bridge maintenance; roadside vegetation control; and emergency storm cleanup. Through an annual contract, the Division provides snow removal operations to Regional School District #19.

Operations grounds maintenance activities include: maintaining Town-owned and operated parks and recreational facilities, including athletic fields, trees, ponds, beaches, lawns and trails; caring for the large turf areas around Town buildings; maintaining and repairing walkways; and maintaining landscaping and controlling vegetation in traffic islands, the Town Square and Downtown Storrs.

Operations equipment and fleet maintenance activities include: repairing, servicing and preventative maintenance (PM) checks for Town owned vehicles and heavy equipment (excluding fire apparatus); and procuring all fuels, parts and supplies for the entire fleet (excluding fire apparatus).

Solid waste activities, including the Transfer Station and sewer activities, are accounted for respectively in the Solid Waste and Sewer Funds.

FY 2018/2019 Accomplishments

- Continued efforts to provide sewer service to the Four Corners area of Town. Completed final design which was approved by DEEP. Awarded contract to Baltazar Contractors Inc. with a Notice To Proceed date of January 2, 2019. Construction has begun and is expected to be completed by the end of the calendar year. ♦
- Utilized a Pavement Management Study to continue implementation of preventative maintenance to extend useful life of roadways.
- Replaced sidewalks at the Senior Center.
- Replaced drainage structures and paved portions of Meadowbrook Road, Conantville Road, Mansfield City Road, and Pleasant Valley Road. ♦
- Paved all of Park Road and the Library's southern parking lot.
- Paved previously unimproved gravel roads: Bousa Road, Oak Drive, a portion of Woods Road and a portion of West Highland Road.

- Completed design, bidding, contract awarding, and construction of the Eastwood Road Walkway Project
- Completed design, bidding, and contract awarding of the Safe Routes to School (SRTS) walkway project, which starts at Route 195 and ends at Southeast School.
- Replaced and installed street signs and initiated replacement of regulatory sign with ones in compliance with the Manual of Uniform Traffic Control Devices. ♦
- Continued to use an Asset Management System to track maintenance, repair and replacement of capital items which in turn will be used to monitor MS4 progress. ♦
- Continued use of treated salt for snow removal road treatment. ♦
- Continued using soy-based fertilizer products on Town turf areas. ♦
- Upgraded the maintenance of the grounds adjacent to Town buildings. ♦
- Continued hauling dumpsters from the Transfer Station to the waste facility. ♦
- Continued updating the Department's Engineering Standards. ♦
- Continued automated trash removal within Downtown Storrs. ♦
- Completed first Annual Report required by the 2016 MS4 Permit.
- Sealed cracks on over 50 Town roads to prevent future damages from water infiltration and the freeze/thaw cycle.

FY 2019/2020 Trends & Key Issues

The Department has four large scale projects planned for FY 2019/2020 which will require staff time and resources: completing the construction on the Four Corners Sanitary Sewer project; continue extensive sampling required by the MS4 Program; continue reconstruction of Mansfield City Road, and completing the construction of the Safe Routes to School (SRTS) walkway project, which starts at Route 195 and ends at Southeast School.

The aging infrastructure of roads and drainage systems is a critical issue that must be addressed with long term solutions. Implementation of the pavement management study will maximize use of limited paving funds. Roads that have a pavement condition index (PCI) rating of less than 55 will require reconstruction of the road base and therefore may not be priority to repair, as it will cost the same whether fixed now or later. The key is to prevent roads from getting to a PCI of 55. The Town has approximately 100 miles of paved roadways which have a value between \$25 million and \$30 million. Poor drainage systems are a continuing problem on Town roads – Mountain Road, Wormwood Hill Road, and Mount Hope Road in particular. A catch basin repair team will replace deteriorating catch basins and drainage pipes throughout Town, working ahead of the paving schedule.

The MS4 General Permit will continue to be an increased demand for labor. The permit requires that nearly all outfalls in Town be sampled for indicator parameters. This is currently estimated at 200 outfalls. The permit requires increased frequency of sweeping, catch basin cleaning and documentation of all these activities which will be captured through the asset management software.

The Department will continue to evaluate the Town-wide use of treated salt during snow removal operations, which has been very successful to date.

The Operations Division will continue to operate using working teams. Smaller unit operations in both Roads and Grounds Divisions has been very productive. Planning the work and working from that plan, team building and cross training between programs will be important issues.

The Department will continue to track personnel and equipment hours involved in routine services for Downtown Storrs. Maintenance efforts for Downtown Storrs (area from Community Center to Dog Lane) continue to evolve as staff develops a program to maintain the area in a first-class manner.

The average age of the fleet is increasing, which creates the potential for a significant rise in maintenance costs. Additional replacement vehicles remain a considerable need. The Town also needs a better facility for washing its vehicles; the feasibility of a future capital project or regional wash facility should be explored.

FY 2019/2020 Goals & Objectives

Goal: Administer Town construction projects in an efficient and cost effective way. ♦

Objectives:

- Evolve the team concept in the Operations Division.
- Partner with contractors and customers to ensure issues are resolved at the lowest level and with minimal impact on the construction schedule.
- Communicate frequently with DOT, DEEP, DECD, and other funding agencies.
- Utilize social media to update interested parties on construction progress.
- Utilize project tracking software to track projects, document work progress and communicate with all parties (designers, contractors, inspectors, etc.).

Goal: Implement a comprehensive Pavement Management System (PMS). ♦

Objectives:

- Develop a list of roads needing maintenance and rehabilitation; create a budget forecast for annual road maintenance and rehabilitation.
- Program out a ten-year paving plan to ensure the best use of funds with greatest impact on the community.
- Identify additional needs within the 10-year paving plan to ensure drainage is replaced as required and paving is no longer held up by drainage problems.
- Use pavement management study to ensure best use of resources by determining roads that require crack sealing, full depth patching, milling, and full depth reclamation.
- Competitively bid all pavement projects to include hot mix asphalt.
- Evaluate and monitor recent methods of pavement management for their cost effectiveness.

Goal: Evaluate and refine the Asset Management System

Objectives:

- Provide more immediate feedback to the Department on allocation of resources.
- Identify opportunities for further efficiencies by planning work within areas.
- Assist in tracking Best Management Practices implemented for MS4.
- Improve budget development.

Goal: Provide engineering and survey assistance to Town departments and residents. ♦

Objectives:

- Use on-call survey contractor for larger projects.
- Coordinate pavement markings for the Town roads and Town parking areas.
- Conduct layout for public works road repair and drainage projects.
- Issue right-of-way permits to residents desiring to work within the Town's right of way.

- Manage Asset Management System for Operations.

Goal: Reorganize the responsibilities of the Grounds Division. ♦

Objectives:

- Create a program leader for grounds, with two working teams assigned.
- Increase productivity by empowering employees through the use of the small team concept as often as possible.

Goal: Improve on program to reduce tree hazards along Town right-of-ways. ♦

Objectives:

- Develop a small team able to address routine limb and tree removal, thus reducing the dependence on external contractors.
- Obtain equipment and training necessary to address routine limb and tree removal.
- Improve resiliency to weather patterns that cause the closing of roadways.

Goal: Update operational manuals and standard operating procedures. ♦

Objectives:

- Review existing manuals and procedures to ensure current applicability.
- Incorporate members from each program into the process to achieve ownership and commitment.
- Update Department snow and safety manuals.
- Update standard operating procedures to ensure compliance with MS4.

Goal: Maintain a high level of service for public grounds in Downtown Storrs. ♦

Objectives:

- Inspect the area daily.
- Utilize Storrs Center Ambassadors from Nash Zimmer Transportation Center to augment litter pickup.
- Develop maintenance check lists for employee usage.
- Ensure all roads and grounds employees understand the requirements for Downtown Storrs.

Goal: Reduce fuel usage. ♦

Objectives:

- Use energy tracking programs to develop and confirm fuel saving measures.
- Replace general government vehicles with higher-mpg models.
- Enforce no-idling policies.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
PW = linkage to *Natural Systems; Open Space, Parks and Agricultural Lands; Community Life; Infrastructure*

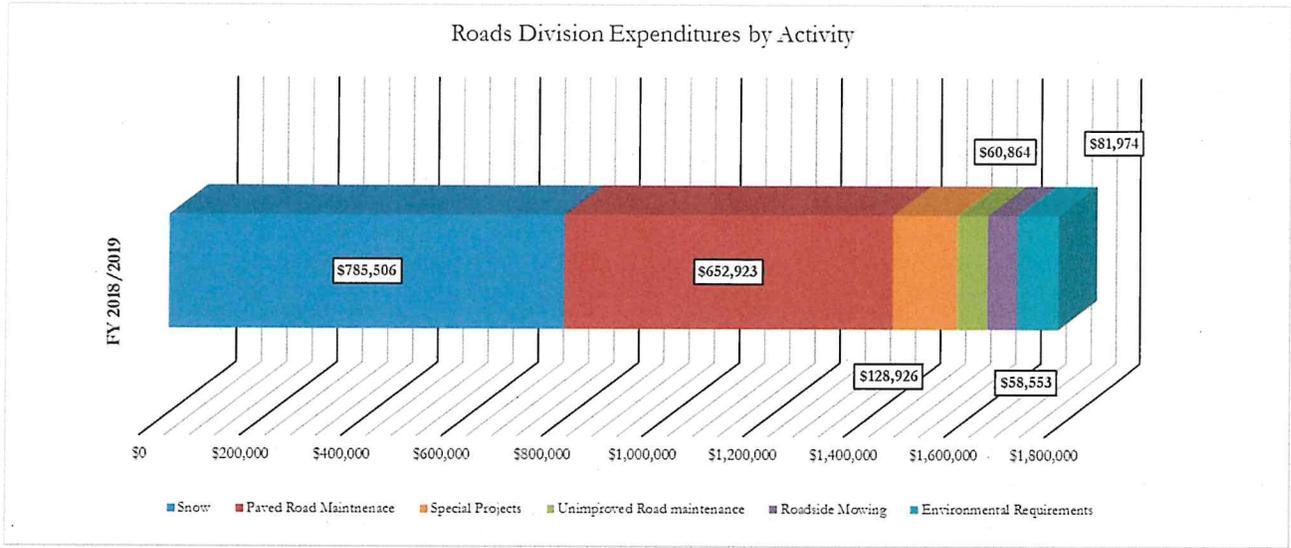
Roads	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
<i>Road Work</i>			
Total paved lane miles	201	201	201
Total unpaved lane miles	15.4	15.4	15.4
Pavement Condition Index (PCI) per ASTM D6433-16	64	65	64
Catch basins installed/replaced (construction season)	70	70	70
Length of drainage pipe installed/re-installed (const. season)	3,520	4,500	4,300
Miles of road milled/reclaimed and paved (const. season)	3.1	3.5	3.5
Paved lane miles swept	232	232	232
Catch basins cleaned	693	700	700
<i>Snow Removal</i>			
Number of treatable events	19	20	20
Tons of salt applied to roads	2,200	2,400	2,400
Accumulated snowfall removed from roads (in inches)	65	50	50
Hours spent plowing, salting, and removing snow	3,400	2,700	2,700

Grounds	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
<i>Grounds Maintenance</i>			
Athletic single or multi-sport fields maintained	17	17	17
% of athletic fields using soy-based fertilizer products	100%	100%	100%
Number of Town grounds facilities maintained	14	14	14
Acres mowed	70	70	70
Bikeways and walkways maintained (in miles)	9	9	10
<i>Landscaping</i>			
Trees planted	15	25	25

Equipment Maintenance	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
<i>Fleet Inventory</i>			
Vehicles	58	58	58
Heavy equipment	32	32	32
<i>Fleet Energy Consumption</i>			
Hybrid vehicles and vehicles using alternative fuel	6	6	6
Gasoline used for Town vehicles (gallons)	35,500	35,000	35,000
Diesel fuel used for Town vehicles (gallons)	33,000	33,000	33,000
<i>Services Performed</i>			
Total Preventative Services Performed	900	900	900
Total Services Performed	2,000	2,000	2,000

In addition to General Fund expenditures, funds have been included in the capital budget proposal as follows: road related equipment \$220,000; safety devices \$250,000; transportation enhancements \$526,500; and road resurfacing \$1,000,000.

The proposed FY 2019/20 road maintenance activities funded here have been broken down into individual program costs:



**Town of Mansfield
Department: Public Works**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	1,596,147	1,673,481	1,711,220	1,760,910	1,829,910	69,000
Misc Benefits	18,495	20,720	19,839	22,630	19,250	(3,380)
Purch Property Services	2,775	240		2,000		(2,000)
Prof & Tech Services	1,972	2,065	1,614	3,000	3,000	-
Repairs/Maintenance	1,332	2,028	1,727	1,000		(1,000)
Other Purchased Services	35,012	39,552	26,551	64,500	106,750	42,250
Instructional Supplies	45	1,197		1,500		(1,500)
School/Library Books	25	820		400	350	(50)
Energy	235,793	195,000	195,010	195,000	173,500	(21,500)
Office Supplies	2,276	4,501	2,813	6,750	8,250	1,500
Land/Rd Maint Supplies	8,737	8,742	9,750	58,850	71,000	12,150
Building Supplies	7,882	10,925	10,165	4,000	4,000	-
Rolling Stock Supplies	149,032	180,894	143,625	170,000	170,000	-
Other Supplies	21,843	50,465	28,969	14,800	15,400	600
Equipment	11,021	52,189	2,364			-
TOTAL EXPEND.	2,092,387	2,242,819	2,153,647	2,305,340	2,401,410	96,070
TOTAL REVENUES	40,080	20,993	17,845	22,400	27,260	4,860
EMPL. BENEFITS	645,018	711,336	666,291	521,825	547,440	25,616

**Town of Mansfield
Department: Public Works**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Positions:						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Ass't Town Engineer	1.00	1.00	1.00	1.00	1.00	-
Project Engineer	1.00	1.00	1.00	1.00	1.00	-
Public Works Specialist	1.33	1.33	1.33	1.33	1.33	-
Engineering Intern	0.93	0.73	1.09	1.09	1.09	-
Operations Manager	1.00	1.00	1.00	1.00	1.00	-
Roads Foreman		1.00	1.00	1.00	1.00	-
Roads Crew Leader	1.00	2.00	2.00	2.00	2.00	-
Truck Driver	8.00	6.00	6.00	6.00	6.00	-
Grounds Crew Leader	1.00	1.00	1.00	1.00	1.00	-
Groundskeeper	2.00	2.00	2.00	2.00	2.00	-
Laborer	4.00	4.00	4.00	4.00	4.00	-
Lead Mechanic	1.00	1.00	1.00	1.00	1.00	-
Mechanic	2.00	2.00	2.00	2.00	2.00	-
Transfer Station Sprvst	1.00	1.00	1.00	1.00	1.00	-
Tree Expert					1.00	1.00
Recycling Coordinator	1.00	1.00	1.00	1.00	1.00	-
Total Full Time Equiv.	27.26	27.06	27.42	27.42	28.42	-
Paid from Other Funds	2.00	2.00	2.00	2.00	2.00	
Paid from General Fund	25.26	25.06	25.42	25.42	26.42	1.00

FACILITIES MANAGEMENT - 30900

The Facilities Management Department is responsible for the maintenance and cleaning of all Town and school buildings. Examples include maintaining equipment and systems such as boilers, air conditioners, pumps, toilets, septic systems, water wells, electrical systems and roofs. The Department has instituted an extensive Preventive Maintenance (PM) Program to help reduce emergency repairs. The Department uses outside contractors to conduct maintenance and repairs when special licensing is required, or special skills are necessary. The Department also assists in identifying energy efficiency improvements for buildings that help to reduce costs and the Town's carbon footprint. The Town's operating budget reflects Facilities Maintenance costs for the Town buildings, while the Town's capital budget reflects capital costs for both Town and school buildings.

FY 2018/2019 Accomplishments

- Replaced flooring at MCC in the community room ♦
- New roofs at Bicentennial pond buildings ♦
- New roof at Dog pound ♦
- Removed oil tanks at Goodwin school, Historical Society, Library, and DPW ♦
- Removed above ground tank at Vinton School and moved it to DPW ♦
- Installed gutters at DPW ♦
- Replaced boiler at the Library and installed a propane pad and tanks ♦
- Replaced carpet at the Senior Center hallway and Maple Road Library branch ♦
- Renovated one sitting room into the Maple Road Library branch at the Senior Center ♦
- Replaced stove and sink in kitchen and reach in cooler at Senior Center ♦
- Renovated office space on the wellness side at Senior Center ♦
- Installed 6 mini-split units in areas at the Senior Center and on the wellness side ♦
- Installed vehicle exhaust system at all three fire stations ♦
- Replaced AC units at Fire Station 307 and Fire Station 107 Hall ♦
- Replaced cabinets in two science labs at MMS ♦
- Renovated six bathrooms at MMS ♦
- Replaced the fire alarm panel at MMS ♦
- Installed air handler in the Town Clerk vault to help preserve records ♦
- Replaced carpet in the Town Managers Offices ♦
- Replaced roof at Town Hall ♦
- Replaced and converted lights from fluorescent to LED at Public Works ♦
- Replacing fluorescent lights at the Mansfield Discovery Depot building with LED lights ♦

FY 2019/2020 Trends & Key Issues

A number of roofs on Town buildings are nearing the end of their useful life expectancy, and, as a result, require maintenance. Funds will be needed in the capital budget for roof repairs and replacement. The Capital funds will be required to implement the plan as well as a comprehensive plan for all Town facilities.

FY 2019/2020 Goals & Objectives

Goal: Efficiently and effectively maintain the Town's facilities. ♦

Objectives:

- Continue Preventive Maintenance Program at all facilities, including life cycle and routine repairs that minimize equipment downtime and maximize the equipment's useful life.

- Continue to maintain facility audit reports to prepare for and address needed repairs and improvements.

Goal: Improve energy efficiency of the Town's facilities. ♦

Objectives:

- Identify energy conservation projects with a good return on investment.
- Research solar panel installations in order to reduce the reliance on fossil fuels.

Goal: Maintain excellent customer service and prompt response time. ♦

Objectives:

- Continue to improve customer service with staff.
- Increase staff efficiency through professional development opportunities, improved employee recruitment, selection, retention and training.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Facilities Management = linkage to Community Life; Infrastructure

Facilities Management	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Square Footage of Facilities Maintained			
Square footage of all facilities maintained	423,000	423,000	423,000
Square footage of administrative/office facilities maintained	52,813	52,813	52,813
Work Orders			
Work orders received	4733	5100	5500
Work orders completed	4727	5000	5300
Percentage of work orders completed within fifteen business days of receipt of work order	86%	88%	89%
Inspections			
Fire extinguisher inspections (non-certified)	2,028	2,028	2,028
Percentage of monthly fire extinguisher inspections completed	98%	98%	100%
Annual certified fire extinguisher inspections	169	169	169
Percentage of annual certified fire extinguisher inspections completed	100%	100%	100%
Testing for well water systems	28	28	28
Energy Improvements			
Annual electricity usage at all Town facilities (in kwh)	3,555,093	3,523,490	3,500,000
Replacements of existing boilers with energy efficient boilers	2	0	2
Removal of underground storage tanks	4	0	1
Safety workshops provided to Facilities Management staff	4	4	4

Town of Mansfield
Department: Facilities Management - 30900

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Noncertified	210,294	387,791	443,261	403,200	394,090	(9,110)
Salaries and Wages	135,889	23,654	19,326	17,220	52,860	35,640
Misc Benefits	3,325	2,995	4,121	4,900	5,600	700
Purch Property Services	80,462	70,120	21,366	46,080	45,730	(350)
Repairs/Maintenance	39,884	41,112	78,471	82,030	82,430	400
Other Purch Services	95,193	99,378	100,434	101,350	101,250	(100)
Office Supplies	1,846	6,602	5,222	6,080	7,000	920
Energy	211,150	224,800	220,000	220,000	222,000	2,000
Building Supplies	22,962	29,751	48,404	41,050	41,700	650
Other Supplies	2,470	60	1,310	500	750	250
Equipment		725				-
Misc Expenses & Fees				500	500	-
Shared Services			(45,489)		(6,300)	(6,300)
TOTAL EXPEND.	803,475	886,988	896,426	922,910	947,610	24,700
TOTAL REVENUES	5,440	2,890	3,157	4,890	500	(4,390)
EMPL. BENEFITS	139,896	174,890	162,404	158,043	169,030	10,987
Positions:						
Facilities Mgmt Dir.	1.00	1.00	1.00	1.00	1.00	-
Administrative Assist.	1.00	1.00	1.00	1.00	1.00	-
Custodians	3.40	3.40	3.48	3.48	3.69	0.21
Maintenance Staff	2.00	3.00	3.00	3.00	3.00	-
Public Works Specialist	0.34	0.34	0.34	0.34	0.34	-
Total Full Time Equiv.	7.74	8.74	8.82	8.82	9.03	0.21
Paid from Other Funds	1.35	1.85	1.85	1.85	1.85	-
Paid from General Fund	6.39	6.89	6.97	6.97	7.18	0.21

**Town of Mansfield
Expenditure Budget Summary by Activity
Community Services**

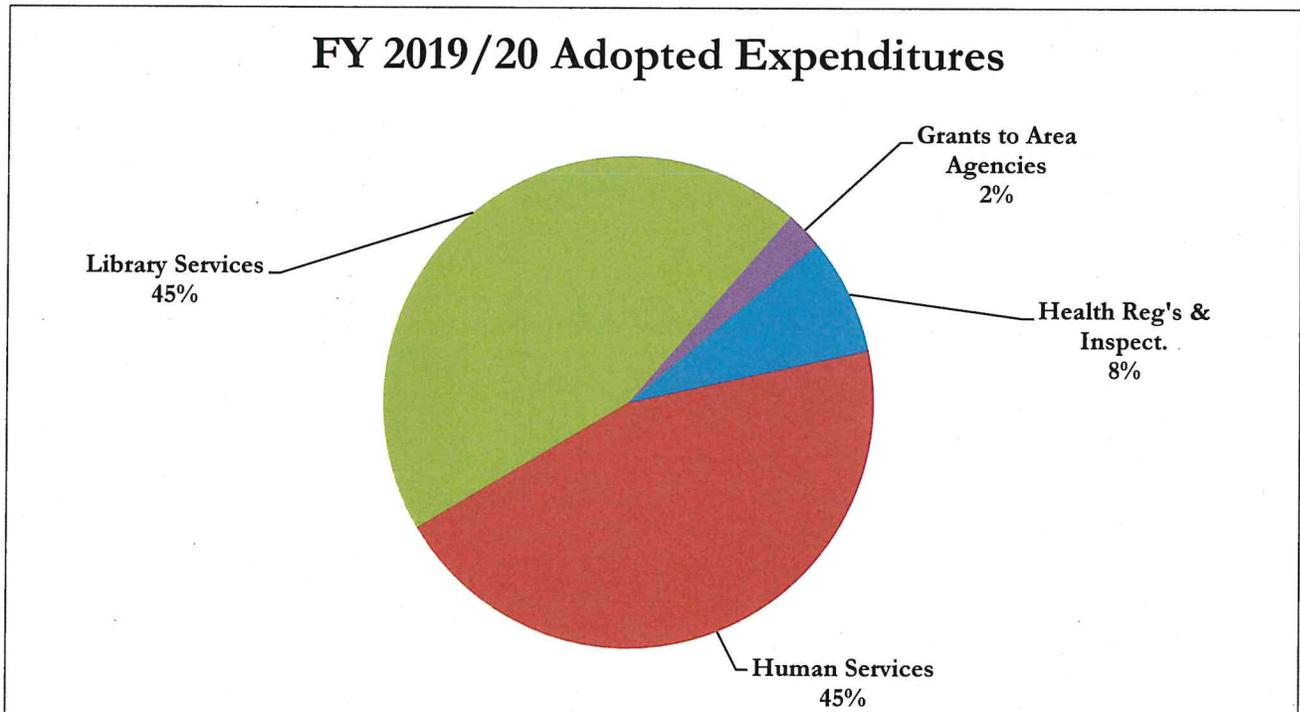
Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Departments:						
Health Reg's & Inspect.	129,128	135,470	137,898	137,900	140,440	2,540
Human Services	635,340	665,592	655,996	695,120	818,690	123,570
Library Services	712,389	740,584	741,100	757,260	819,220	61,960
Grants to Area Agencies	45,050	45,800	45,700	45,300	45,800	500
TOTAL EXPEND.	1,521,907	1,587,446	1,580,694	1,635,580	1,824,150	188,570

Mission

To plan and assist in the development and maintenance of harmonious personal relationships between residents and groups, and to improve and enrich the lives of our citizens through activities, programs and facilities designed to foster creativity, help resolve and prevent problems, provide healthy recreational activity and build cultural and aesthetic appreciation.

Program Purpose and Description

The Community Services Division provides health services, human services, library and recreation services to residents of Mansfield. Also included are grants to area nonprofits that provide human services to Mansfield residents.



HEALTH REGULATION & INSPECTION - 41200

This program funds various professional and technical services related to health regulation and inspection. Also included is the Town's contribution to the Eastern Highlands Health District. The Eastern Highlands Health District is a separate agency; their budget is reflected in a separate Fund as a result.

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Other Purch Services	129,128	135,470	137,898	137,900	140,440	2,540
TOTAL EXPEND.	129,128	135,470	137,898	137,900	140,440	2,540

HUMAN SERVICES - 42100

The primary mission of the Human Services Department is to promote independence, personal enrichment and an enhanced quality of life for Mansfield residents of all ages through a variety of programs and services. The Department is organized into three service areas: Youth & Early Childhood Services, Social Services and Senior Services. The Youth Services Bureau provides programs responding to the needs of Mansfield youth and their families through town funding as well as various managed grants (i.e. School Readiness and the Child Daycare Grant). These programs support and advocate for the social and emotional development of the Town's youth this also includes early childhood services for families with infants as well. Social Services include: positive youth development and counseling; individual, family and group counseling; case management; and crisis intervention. Services also incorporates information and referral, community planning, and parent engagement and leadership training. Our Senior Center provides opportunities for seniors fifty-five and over to maintain and improve their physical, mental, social and emotional well-being through a variety of programs.

FY 2018/2019 Accomplishments

- Awarded several grants to support various Youth Services programs which include:
 - State Department of Education to promote positive youth development programs. ♦
 - Connecticut Office of Early Childhood to support School Readiness program – 4 additional School Readiness slots secured for a total of 20 slots. ♦
 - SERAC funding to support prevention of alcohol, tobacco and other drug use. ♦
 - Supervise and support participating child daycare center to maintain funding for 40 child day care slots through the Connecticut Office of Early Childhood's grant. ♦
- Continued various education, support groups and programs for all ages including: Out of the Blue pregnancy and postpartum group, positive youth development groups, fifth grade transition group, COPE and Big Friends mentoring programs as well as other parent groups. ♦
- Successfully recruited two BSW Youth Services interns for the 2018/2019 academic year.
- Meaningful growth in specific program areas such as groups, clubs & games, educational & informational seminars, tax assistance, entertainment & special events and nutrition. Continued work on National Senior Center Accreditation and completed review of seven out of nine standards.
- Accomplished Senior Center facility improvements including carpeting of the lobby and office areas, relocation of the Human Services Administrative office and Food Pantry to the Senior Center, and replacement of refrigerator and freezer equipment.
- Organized interdepartmental community events to promote health, safety and engagement of youth and families including Eggstavaganza, Playground 5K, The Great Mansfield Clean Up, Gun Safety Event, Book Buddies, and Climb Out of the Darkness walk. ♦
- Collaboration with MSCA on advocacy and fund development initiatives for Candidates Night, Legislative Breakfast, Celebrate Mansfield and Town-wide tag sale.
- 11th Annual Veterans Day tribute had 90+ attendees with successful hosting and fundraising. ♦
- Sponsored eight successful Intergenerational Programs through improved collaboration with a number of local groups, including Mansfield Middle School, E.O. Smith High School, Mansfield Public Library, Mansfield Community Center, and local businesses. ♦
- Opened new Maple Road Library Branch at the Senior Center.

FY 2019/2020 Trends & Key Issues

Mansfield residents are struggling with a variety of needs including mental health issues with limited services in place. Youth Services continues to serve families in the community who do not have insurance coverage for outpatient mental health services.

Changes in the Family with Service Needs (FWSN) referrals at the state level have reduced access to resources and mandated services for youth and families. Youth Service Bureaus are now designated by the state as the community hub for truancy referrals, increasing the demand for service delivery and coordination for complex cases. Previous and future funding cuts to various programs will increase pressure and expectations for local communities to meet these needs. Changes in the Juvenile Justice System will increase the need for diversion programs in response to rule and law breaking behaviors by persons 18 and under in the community, including but not limited to, Juvenile Review Boards (JRB). Mansfield does not currently have a JRB.

The continued slow economy, as well as changes in health insurance and state programs for people in financial need, has put a heavy demand on municipal social work services. Advocacy for clients having difficulty accessing services they should qualify for has become more challenging. Management will continue to work with staff to prioritize workload, review policies and procedures to maximize efficiency and effectiveness as well as recruit high quality interns to compliment professional staff.

The population of individuals 55 years or older continues to grow, thereby increasing the need for programs and services. Based on program space and available resources, the Senior Center has reached capacity. As a result the Senior Center will need to focus on programs to meet the greatest need and provide the best return. The composition of the aging population is changing, programs and services will need to be reviewed to ensure that resources are being allocated based on demand and need.

Senior Nutrition Programs across the state are struggling with funding due to cuts at the state level and flat funding at the federal level, forcing area senior lunch programs to decrease the number of meals or develop creative solutions to meeting the needs of the population. The Meals on Wheels program has reduced the number of meals/clients served.

FY 2019/2020 Goals & Objectives

Goal: Increase the level of services provided to youth and families by building the capacity of Youth Services with additional staffing to respond to an increased demand for services and ensure continuity of care. ♦

Objectives:

- Maintain programs in collaboration with the Library, Schools, and Parks and Recreation.
- Increase staffing to respond to growing needs including state-mandated truancy response.
- Increase program availability to include diversion programs for youth who would otherwise enter the juvenile justice system.

Goal: Increase awareness of the School Readiness Grant for the children in Mansfield to have the opportunity to a high quality early care experience. ♦

Objectives:

- Provide information at all preschool screening events held by the Mansfield School District.

- Widely publicize the grant through the newspaper, library, public school system, and all NAEYC accredited programs in Mansfield.
- Ensure all slots are filled and all programs have waiting lists with at least one child per slot.
- Increase parent engagement with various health and wellness initiatives as well as education offerings through the Mansfield Advocates for Children initiatives.
- Continue collaboration and oversight pertaining to the Child Day Care grant.

Goal: Ongoing provision and promotion of group and community activities geared toward families with young children as part of early childhood initiatives to increase family engagement in activities to promote wellness and education. ♦

Objectives:

- Continue to offer recurring community events, such as Book Buddies.
- Continue to offer single occurrence events for families in line with community interests, such as cooking classes or family hiking events.
- Continue to run Out of the Blue pregnancy and new moms' support group on a bi-weekly basis.

Goal: Expand Fund development efforts to meet the needs of the seniors, families, and children served by the Human Services Department. This includes the special needs, camperships, and holiday funds. In cooperation with the Mansfield Senior Center Association and the Library, successfully conduct fund development of the Senior Center Satellite Library and Café Initiative. ♦

Objectives:

- Explore new fund development opportunities to support Department programs and services.
- Coordinate and partner with other fund development initiatives when feasible.

Goal: Provide programs to promote and stimulate healthy living options for the senior residents of Mansfield. ♦

Objectives:

- Develop a user friendly website for the Senior Center and expand intergenerational as well as evening and weekend programming.
- Develop comprehensive program policies and procedures as well as collaborate fund development initiatives with MSCA.
- Continue self-assessment process for NISC Accreditation for September 2019 anticipated completion date.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Human Services = linkage to Open Space, Parks and Agricultural Lands; Community Life; Housing; Infrastructure; Stewardship and Implementation*

Youth Services	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Counseling & Positive Youth Development Services			
Youth and Families served by programs	220	220	230
Volunteers assisting with programs and services	90	100	90
Volunteer/Intern Hours	1900	2500	2,200
Early Childhood Services			
School readiness slots for children	16	20	24
Child Day Care slots for children	40	40	40
Quality enhancement programs offered	6	6	6

Human Services Administration	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Fee Waiver Program			
Fee waiver applications received (town-wide)	134	125	125
Total fee waiver dollars distributed to participants (town-wide)	\$61,740	\$75,000	\$75,000
Special Funds			
Total dollars donated to the Holiday, Special Needs and Campership Funds	\$18,985	\$20,000	\$20,000
Individuals and Families receiving assistance through Special Needs, Holiday, Campership or Food Programs	406	400	400
Social Work clients (unduplicated)			
Persons receiving social work services (ages 18 – 59)	154	175	175

Senior Services	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Programming			
Senior Center visits	20,432	21,000	21,000
Total number of Senior Center program participants	1,024	1,000	1,000
Meals provided to seniors	6,106	6,000	6,000
Rides provided to seniors through the Transportation Program	476	500	500
Van trips	84	100	100
Total ridership in the Transportation Program	224	285	285
Seniors receiving social work services	131	275	275

Town of Mansfield
Department: Human Services

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Cert Wages	(16,132)	(15,780)	(15,682)	(15,780)	(15,840)	(60)
Noncertif.	686	617	333	1,500	1,500	-
Salaries and Wages	554,265	589,159	585,409	603,330	732,100	128,770
Misc Benefits	4,358	6,432	5,684	8,900	10,360	1,460
Prof & Tech Services	4,975	5,705	4,157	6,500	7,000	500
Other Purch Services	2,390	3,384	2,664	4,850	3,000	(1,850)
School/Library Books	248	479	493	550	550	-
Office Supplies	5,067	6,329	4,679	5,750	6,520	770
Other Supplies	5,610	9,988	6,519	14,520	13,500	(1,020)
Equipment	99	-	-	-	-	-
Misc Expenses & Fees	73,774	59,279	61,740	65,000	60,000	(5,000)
TOTAL EXPEND.	635,340	665,592	655,996	695,120	818,690	123,570
TOTAL REVENUES	881	50	50			
EMPL. BENEFITS	217,742	243,985	221,962	227,415	275,327	47,913
Positions:						
Administrative Asst.	1.00	1.00	1.00			-
Admin. Services Specialist				1.00	1.00	-
Director	1.00	1.00	1.00	1.00	1.00	-
Early Childhood Serv Coord.	0.86	0.86	0.86	0.86	0.86	-
Office Assistant				0.29	0.29	-
Outreach Soc. Worker	0.54	0.54	0.54	0.54	0.54	-
Receptionist	1.00	1.00	1.00			-
Senior Center Assistant				0.54	0.54	-
Senior Center Prog. Coord.	1.00	1.00	1.00	1.00	1.00	-
Senior Center Site Server	0.71	0.71	0.71	0.71	0.71	-
Senior Center Supervisor	1.00	1.00	1.00	1.00	1.00	-
Social Worker	1.00	1.00	1.00	1.00	1.00	-
Transportation Coord.	0.54	0.54	0.54			-
Transp & Program Asst.				1.00	1.00	-
Van Drivers	0.55	0.55	0.55	0.55	0.55	-
Youth Services Social Worker	1.00	1.00	1.00	1.00	2.00	1.00
Youth Services Supervisor	1.00	1.00	1.00	1.00	1.00	-
Total Full Time Equiv.	11.20	11.20	11.20	11.49	12.49	1.00
Paid from Other Funds	0.48	0.48	0.48	0.48	0.48	-
Paid from General Fund	10.72	10.72	10.72	11.01	12.01	1.00

LIBRARY SERVICES - 43100

The mission of the Mansfield Library is to provide guidance and access to materials and information that enhance and enrich the lives of people of all ages. The goals of the Mansfield Library are to: provide a broad range of materials in a variety of formats; promote and stimulate active use of its resources; facilitate the use of its resources and services with trained library personnel; and offer programs and services to encourage lifelong learning.

FY 2018/2019 Accomplishments

- In cooperation with the Human Services Department, the Library opened the Maple Road mini-branch at the Senior Center, providing better access to library resources to seniors and those without private transportation. Residents can access new fiction and nonfiction, large print books, DVDs, children's books, Chromebooks, and portable DVD players. ♦
- The Library removed fines from all children's materials and most other collections in order to remove barriers to its resources for all residents. The Library also began free replacement of lost library cards to encourage residents to replace their cards and use library services.
- Expanded collaboration with the public schools to provide better access to library materials for all children by adding public library card registration to the school registration process. ♦
- Promoted and grew our collections and services. After surveying members of our local Chinese community, the Library adjusted its purchasing to better meet their needs. The Library added new shelving at the Main Library to accommodate expanding collections, including the addition of adult graphic novels to meet a growing demand. ♦

FY 2019/2020 Trends & Key Issues

Fiscal trouble at the state level continues to impact local library services. State Library grants are uncertain, and Mansfield, as a net lender to other communities, may not receive any compensation for that service. The state interlibrary delivery service has been severely curtailed, slowing the delivery of materials requested by our patrons. Despite these challenges, the Library continues its quest to provide the best services possible in a fiscally responsible manner.

FY 2019/2020 Goals & Objectives

Goal: Review and update Library policies.

Objectives:

- Complete review of the following policies: Behavior, Distribution/Posting of Community Information, Public Bulletin Boards, Confidentiality.

Goal: Digital Literacy Initiative: In order to assist residents in making informed decisions about their use of digital technologies, the Library continues its collaboration with other town departments, including the public schools, to provide a consistent message of safety and balance when online.

Objectives:

- Plan and present regular programming at the library, schools, Senior Center, and outreach to provide ongoing support and updated information to our residents.

Goal: Accommodate a rising demand for information about maintaining a sustainable lifestyle.

Objectives:

- Work with the newly formed Sustainability sub-committee of the Library Advisory Board to create a plan of action which includes collection development, programming, and cooperation with appropriate outside entities.

Goal: Maintain services to our citizens despite reductions in services and funding at the state level.

Objectives:

- Review library practices and procedures to ensure that services are provided in an efficient and cost-effective manner.
- Work with libraries across the state to find common solutions.

◆ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Library = linkage to Community Life

Library	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Circulation			
Downloadable and e-books circulation	8,837	10,000	11,000
Total annual circulation	226,726	230,000	235,000
Patrons entering the Library	79,087	80,000	85,000
Total Collection Size			
	83,204	84,000	86,000
Internet Access and Usage			
Terminals with internet access available to the public at the Library	12	12	12
Patrons who accessed the internet through Library terminals	8,429	7,500	7,000
Patrons using wi-fi at the Library*	9,602	6,900*	7,500
Database Sessions	1,440	1,400	1,400
Programming			
Youth programs offered	190	190	190
Youth program participants	5,594	5,600	5,600
Adult programs offered	126	126	126
Adult program participants	2,266	2,300	2,300
Outreach programs conducted	127	130	130
Outreach program participants	2,035	2,200	2,200
Special community events offered	7	10	10
Special community events participants	1,177	1,400	1,400
Total annual program and event attendance	11,072	11,500	11,500
Circulation (all other)	217,889	220,000	224,000

*new method of counting wifi users

Town of Mansfield
Department: Library Services - 43100

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	570,863	592,986	596,266	608,060	640,310	32,250
Misc Benefits	2,685	2,749	2,291	3,110	7,610	4,500
Prof & Tech Services	1,650	2,073	1,329	1,500	5,000	3,500
Other Purch Services	498	840	32,055	2,700	33,700	31,000
Instructional Supplies	5,823	6,553	7,249	6,600	6,600	-
School/Library Books	97,425	101,511	99,374	103,290	125,000	21,710
Other Supplies	652	1,459	858	1,000	1,000	-
Equipment	32,793	32,413	1,678	31,000		(31,000)
TOTAL EXPEND.	712,389	740,584	741,100	757,260	819,220	61,960
TOTAL REVENUES	22,950	25,462	22,940	12,180	20,630	8,450
EMPL. BENEFITS	230,691	252,057	232,166	233,143	245,618	12,475
Positions:						
Library Director	1.00	1.00	1.00	1.00	1.00	-
Librarian	4.00	4.00	4.00	4.00	4.00	-
Library Associate	3.00	3.00	3.00	3.00	3.00	-
Library Assistant	1.45	1.92	1.92	1.92	2.02	0.10
Pages	1.15	1.49	1.49	1.49	1.49	-
Substitute Librarian					0.29	0.29
Total Full Time Equiv.	10.60	11.41	11.41	11.41	11.80	0.39
Paid from Other Funds	0.50	1.04	1.04	1.04	1.04	-
Paid from General Fund	10.10	10.37	10.37	10.37	10.76	0.39

GRANTS TO AREA AGENCIES - 45000

As part of its operating budget, the Town traditionally makes financial contributions to various non-profit agencies that serve Mansfield residents. Staff and the Human Services Advisory Committee evaluate the requests that the Town receives from various social service agencies in the region and makes funding recommendations to the Town Council.

ACCESS AGENCY Regional anti-poverty community action agency that administers state programs such as energy assistance, Supportive Housing, Job Readiness and Placement and the WIC Nutrition programs.

COMMUNITY COMPANIONS & HOMEMAKERS Provides in-home services to elderly and disabled residents in twelve-town area.

CONNECTICUT LEGAL SERVICES Provides free civil legal services to low income persons.

HOLY FAMILY HOME & SHELTER Helps support emergency shelter program for homeless families in the region.

MEALS ON WHEELS (TVCCA) Provides and delivers meals on a regular basis to homebound Mansfield residents.

PERCEPTION PROGRAMS. Provides substance abuse and mental health services.

SEXUAL ASSAULT CRISIS CENTER. Offers counseling and related services to victims of domestic violence and sexual assault.

SOUTHEAST REGIONAL ACTION COUNCIL (SERAC). Coordinates and advocates for substance abuse programs and services in eastern Connecticut.

UNITED SERVICES, INC. Offers a wide range of mental health services, including counseling, therapy and 24-hour emergency service to adults and children in 21 northeastern Connecticut towns.

VETERANS' SERVICES Assists Veterans with information and access to veteran's benefits.

WINDHAM AREA INTERFAITH MINISTRIES (WAIM). Provides free redistribution of clothing, household goods, and furniture to people in need. Also assists with the provision of energy assistance and funds to prevent homelessness.

Town of Mansfield
Department: Grants to Area Agencies - 45000

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Agencies:						
ACCESS					1,500	1,500
Comm Companion & Homemaker	4,000	4,000	4,000	4,000	4,000	-
CT Legal Services	6,500	6,500	6,500	6,500	6,500	-
Holy Family Shelter	3,000	3,000	3,000	3,000	3,500	500
Meals On Wheels	2,350	3,000	3,000	3,000	3,500	500
NECASA	800	400	400			-
Perception Programs	1,400	1,900	1,800	1,800		(1,800)
Sexual Assault Crisis Services	4,500	4,500	4,500	4,500	4,500	-
Southeast Regional Action Council					800	800
United Services, Inc	8,000	8,000	8,000	8,000	8,000	-
Veterans' Services	10,000	10,000	10,000	10,000	10,000	-
Windham Area Interfaith Minist	3,000	3,000	3,000	3,000	3,500	500
Windham Area No Freeze Project	1,500	1,500	1,500	1,500		(1,500)
TOTAL EXPEND.	45,050	45,800	45,700	45,300	45,800	500

**Town of Mansfield
Expenditure Budget Summary by Activity
Community Development**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Departments:						
Building & Housing Insp.	284,817	284,942	349,666	369,750	393,270	23,520
Planning & Development	330,474	312,926	323,634	357,040	377,010	19,970
Boards and Comm.	4,838	4,163	3,447	4,300	4,450	150
TOTAL EXPEND.	620,129	602,031	676,747	731,090	774,730	43,640

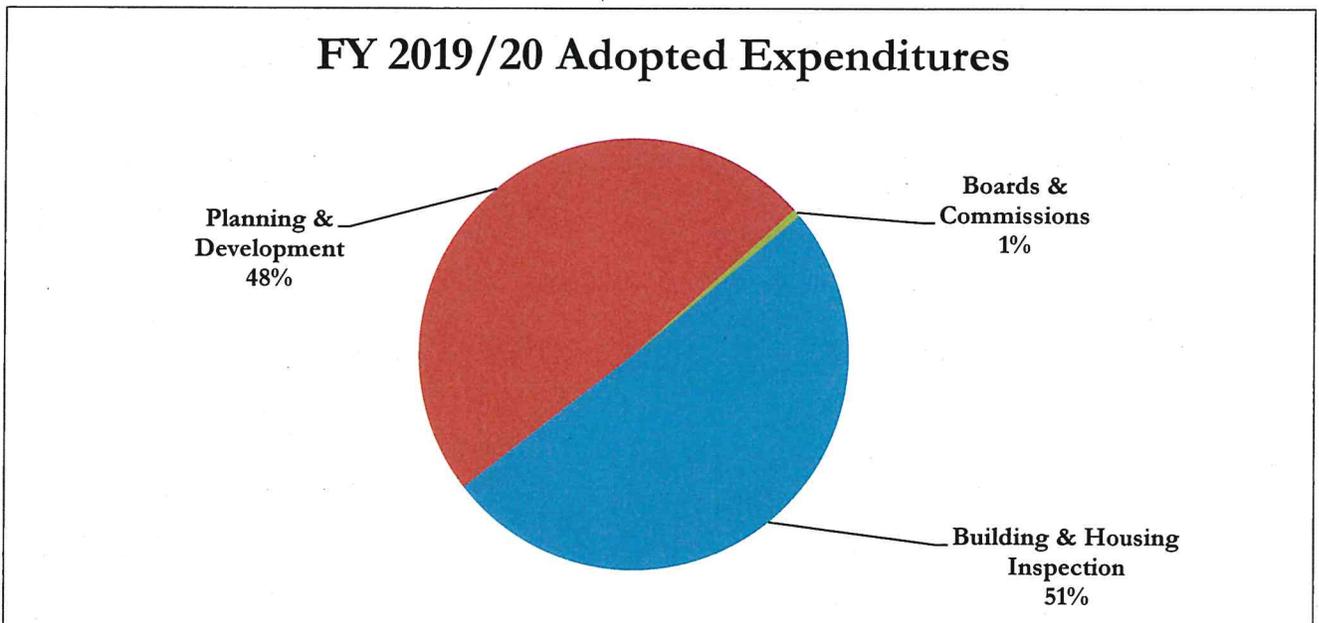
Mission

To provide residents and stakeholders with a community that promotes and protects public safety, health and welfare, environmental quality, encourages economic activity and full employment, rewards creative enterprise, fosters full citizen engagement.

Program Purpose and Description

Community Development departments play a crucial role in determining the present and future direction of the Town and the overall quality of life of its residents. These departments fulfill a number of statutory building and land use responsibilities. Sample duties include: the administration and enforcement of state and local regulations and ordinances; research and data gathering; encouraging public engagement; the formulation of reports and studies, such as a Plan of Conservation and Development that documents land use goals and policies; developing and enforcing the Town's land use regulations; and making recommendations to the Town Council, other municipal officials and to federal, regional, and state organizations.

Elected boards/commissions and appointed citizen committees, along with the Town's professional staff, must balance goals, economic, social and environmental needs of the Town along with statutory requirements when executing their duties and responsibilities.



BUILDING AND HOUSING INSPECTION – 30800

The Building and Housing Inspection Department enforces the Connecticut State Building Code, the National Electric Code and the International Mechanical and Plumbing Codes as required by section 29-252 of the Connecticut General Statutes. The codes are designed to promote public safety, health and welfare as they are affected by building construction issues such as structural strength, adequate means of egress, sanitary equipment, light, ventilation and fire safety. The Department's goal is to ensure safety to life and property from all hazardous incidents related to the design, erection, repair, removal, demolition or use and occupancy of buildings and structures. Inspections are made at various stages of construction to verify compliance with applicable codes. No building is issued a Certificate of Occupancy until staff is certain that the work has been satisfactorily completed. Staff also consults with architects, contractors and homeowners who seek advice and assistance. In addition, the Department enforces the State Demolition Code, assigns and maintains a record of street numbers, and is on call to conduct inspections following fires or other disasters. The Department conducts regular housing inspections of rental dwelling units once every two years and is tasked with enforcing many Town ordinances that deal with quality of life issues, including occupancy inspections.

FY 2018/2019 Accomplishments

- Attended code-related courses and seminars required to maintain staff licenses. ♦
- Continued to provide timely and quality permitting and inspection services. ♦
- In conjunction with Information Technology, Planning and Development, and Fire and Emergency Services, continued implementation of a software system that allows for online permitting and electronic tracking of inspection and code enforcement activities. ♦
- Continued working with Planning and Development to conduct over occupancy inspections and enforcement. ♦
- Continued to incorporate residential dwelling units at Storrs Center in to the Housing inspection program.
- Began implementation of the updated State Building Code.

FY 2019/2020 Trends & Key Issues

- While budget constraints remain a major concern the department is maintaining the housing rental program pursuant to ordinance requirements. This will become increasingly difficult to maintain as additional rental units lose exemption from the program after the 5 year period allowed by law. It is anticipated additional inspection and administrative staff hours will be needed to maintain the current level of service.

FY 2019/2020 Goals & Objectives

Goal: Ensure safe, sanitary and energy efficient construction in Mansfield pursuant to the State Building Code. ♦

Objectives:

- Conduct plan review as needed with a target review period of 10 business days whenever possible.
- Consult with contractors, owners and architects to proactively ensure code compliant construction.
- Complete process of implementing new software system to allow for electronic permitting and code enforcement activities.
- Implement updated State Building Code.

◆ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Building Inspection = linkage to Community Life; Diversifying the Economy; Housing; Future Land Use and Community Design

Building and Housing Inspection	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Building Permits			
Residential building permits issued	568	651	720
Commercial building permits issued	139	124	140
Single Family Dwelling Housing Starts+#	6	5	5
Total annual building permits issued	699	778	865
Inspections			
Building inspections conducted	1394	1534	1,650
Housing Code inspections conducted	1355	1692	1850
Overcrowding Inspections	51	60	60
Blight inspections	89	102	100
Parking inspections	119	131	140
Certificates			
Certificates of approval and occupancy issued	444	490	500
Building permits revoked	3	5	5
Housing Code certificates issued	877	1175	1200
Total Code Enforcement (Violation) Cases			
Number of citations issued for local ordinance violations	118	132	130

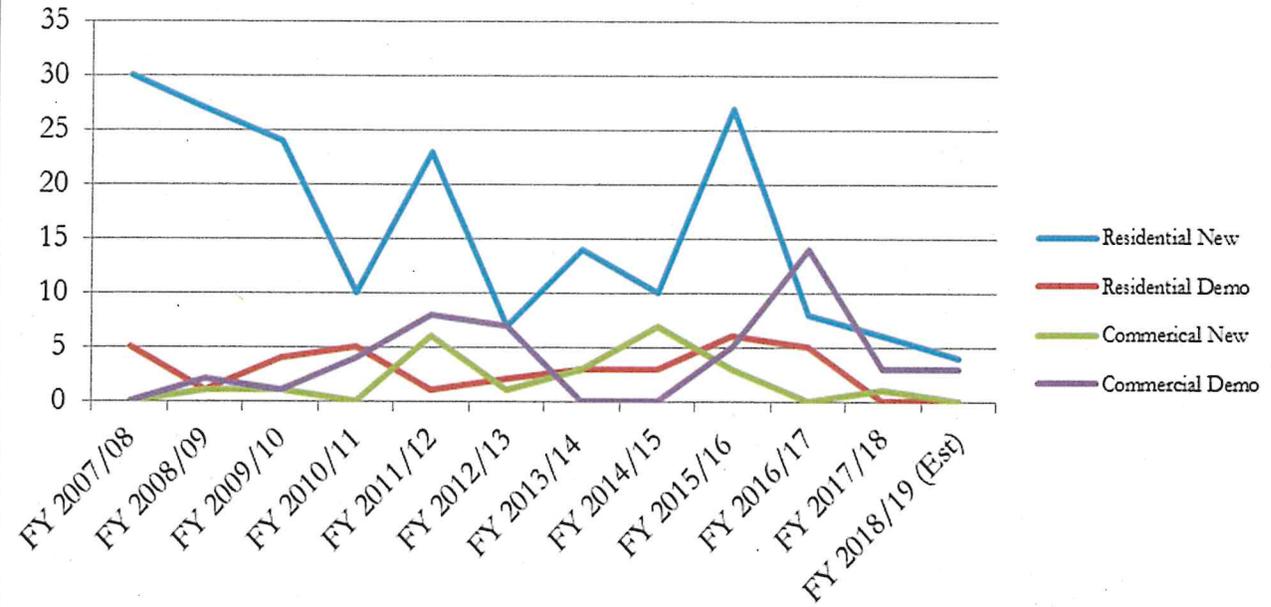
+ Includes standalone single family homes, townhouse condominiums and apartments

Next fiscal year depends on the Zoning approval of Multi-family dwelling

Town of Mansfield
Department: Building & Housing Inspection - 30800

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	279,034	277,648	343,071	358,190	371,930	13,740
Misc Benefits	1,535	1,806	1,811	3,410	7,150	3,740
Prof & Tech Services				1,100	7,040	5,940
Other Purch Services	1,152		731	1,350	1,450	100
School/Library Books	250	2,314	1,008	2,500	2,500	-
Office Supplies	1,978	1,701	1,796	1,650	1,650	-
Other Supplies	868	1,473	1,249	1,550	1,550	-
TOTAL EXPEND.	284,817	284,942	349,666	369,750	393,270	23,520
TOTAL REVENUES	287,780	352,792	384,026	330,090	331,900	1,810
EMPL. BENEFITS	112,760	118,018	133,580	137,338	142,670	5,332
Positions:						
Building Official	1.00	1.00	1.00	1.00	1.00	-
Administrative Asst.	1.25	1.25	1.25	1.25	1.25	-
Asst. Building Official	1.00	1.00	1.00	1.00	1.00	-
Housing Inspector	1.00	1.00	1.00	1.00	1.00	-
Building Insp. - PT NB	0.86	0.86	0.86	0.86	0.97	0.11
Total Full Time Equiv.	5.11	5.11	5.11	5.11	5.22	0.11
Paid from Other Funds	0.89	0.89				
Paid from General Fund	4.22	4.22	5.11	5.11	5.22	0.11

Building Permits - New & Demolition



PLANNING AND DEVELOPMENT - 51100

The Planning and Development Department administers and coordinates activities related to the physical, community, and economic development of the Town. Key activities include: assisting the Planning and Zoning Commission and Inland Wetlands Agency with their statutory responsibilities; providing guidance to the Economic Development Commission, Conservation Commission, Zoning Board of Appeals, Town Council and various advisory committees such as Sustainability, Transportation Advisory Committee and Town University Relations; implementing the Mansfield Tomorrow Plan of Conservation and Development (POCD); managing the Town's housing rehabilitation program for low and moderate income homeowners; and administering and enforcing the Town's Zoning and Inland Wetlands Regulations.

FY 2018/2019 Accomplishments

- Adopted new zoning regulations related to affordable housing and multi-family development in Smart Growth Areas identified in the POCD. ♦
- Completed implementation of the land development module of the new permitting and code enforcement software system. ♦
- Continued to support the *Taste of Mansfield* initiative to build awareness of agriculture in Mansfield and facilitate the purchase of food from local farms. ♦
- Assisted the School Building Committee in preliminary evaluation of potential sites for a new elementary school. ♦
- Coordinated with UConn and CERC to devise and implement a strategy to market the Mansfield Opportunity Zone to interested investors. ♦
- Continued to work with UConn staff to address off-campus housing concerns, joint planning initiatives and projects. ♦
- Continued to provide assistance to low and moderate income homeowners through the Housing Rehabilitation Revolving Loan Program. ♦

FY 2019/2020 Trends & Key Issues

The establishment of a federal Opportunity Zone covering the northwest quadrant of Mansfield by the U.S. Treasury in 2018 has opened a new window of opportunity for revitalization of the Four Corners area as well as potential for development at the UConn Technology Park, and redevelopment of UConn's Depot Campus. With completion of the sanitary sewer system extension to Four Corners anticipated by December 2019, the infrastructure will be in place to support development of a mixture of uses in the area.

While there continues to be significant interest in developing additional housing opportunities targeted to the undergraduate student demographic, the Planning and Zoning Commission has focused on limiting such opportunities to areas closest to the UConn campus with the goal of creating more diverse communities in other areas identified for higher density development in the POCD. The Town will need to continue to work with UConn to identify solutions that reduce impacts of off-campus housing in neighborhoods.

Another significant area of focus for FY 2019/20 and future years will be review of new construction projects at UConn. Based on the campus master plan completed in 2015, staff anticipates UConn will be constructing numerous buildings in the coming years. Staff will continue to assist the Planning and

Zoning Commission and Town Council with review of these projects through the environmental impact evaluation (EIE) process.

FY 2019/2020 Goals & Objectives

Goal: Ensure effective implementation of the Mansfield Tomorrow Plan of Conservation and Development. ♦

Objectives:

- Pursue relevant grant opportunities to implement various Town objectives.
- Complete updates to Zoning and Subdivision Regulations.
- Prepare report on Plan implementation.

Goal: Continue to support community development programs and initiatives. ♦

Objectives:

- Continue to implement the housing rehabilitation revolving loan fund by completing new projects as funds allow and applying for additional Small Cities grant funds
- Improve neighborhood stability through proactive enforcement of zoning regulations.

Goal: Continue efforts to retain and grow local businesses. ♦

Objectives:

- Coordinate economic development activities with the Mansfield Downtown Partnership.
- Assist the Economic Development Commission in implementation of its work plan.
- Work with UConn and CERC to market the Mansfield Opportunity Zone.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Planning and Development = linkage to Natural Systems; Open Space, Parks and Agricultural Lands; Community Heritage and Sense of Place; Diversifying the Economy; Housing; Future Land Use and Community Design; Infrastructure; and Stewardship and Implementation.*

Planning & Development	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Operations			
Plan reviews conducted (Planning, Zoning & Wetlands)	247	287	317
Zoning/Wetlands permits issued	229	269	292
Total Code Enforcement Cases			
Zoning/Wetlands citations issued	5	11	16
Zoning/Wetlands violations issued	22	28	33
Complaints investigated	53	63	63
Percentage of investigated complaints resulting in violation	40%	42%	50%
Total Code Enforcement (Violation) Cases Resolved			
Resolved through voluntary compliance (i.e. door hangers, warnings)	30	35	30
Resolved through forced compliance (i.e. hearings, legal proceedings)	22	27	32
Total cases brought into compliance/closed during the reporting period	52	62	32
Affordable Housing			
Housing rehabilitation applications received	5	9	11
Housing rehabilitation projects completed	1	3	9
Total dollar value of housing rehabilitation loan portfolio	\$1,396,803	\$1,450,000	\$1,450,000

Town of Mansfield
Department: Planning & Development - 51100

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	270,969	271,198	278,632	282,290	288,290	6,000
Misc Benefits	7,678	7,089	7,627	12,590	14,640	2,050
Prof & Tech Services	45,185	24,081	19,707	37,650	47,650	10,000
Other Purch Services	5,145	9,280	9,985	22,260	16,800	(5,460)
School/Library Books		409		100	100	-
Office Supplies	1,497	531	1,578	2,150	9,530	7,380
Other Supplies			6,105			-
Equipment		338				-
TOTAL EXPEND.	330,474	312,926	323,634	357,040	377,010	19,970
TOTAL REVENUES	26,594	31,489	16,744	37,350	36,075	(1,275)
EMPL. BENEFITS	109,080	115,276	108,490	108,236	110,586	2,350
Positions:						
Town Planner/Director	1.00	1.00	1.00	1.00	1.00	
Plan. & Comm Dev Ass't	1.00	1.00	1.00	1.00	1.00	
Environmental Planner	0.43	0.43	0.43	0.43	0.43	
Assistant Planner	1.00	1.00	1.00	1.00	1.00	
Total Full Time Equiv.	3.43	3.43	3.43	3.43	3.43	
Paid from Other Funds						
Paid from General Fund	3.43	3.43	3.43	3.43	3.43	

BOARDS & COMMISSIONS - 58000

AGRICULTURE COMMITTEE. The Agriculture Committee consists of six regular members and four alternate members appointed by the Town Council, plus one liaison from the Open Space Preservation Committee. The Committee advises the Council and other Town committees on matters related to preserving farmland and agricultural activity in Mansfield.

ARTS ADVISORY COMMITTEE. The seven-member Arts Advisory Committee is charged with advising the Town Council and Manager on issues related to the arts. The Committee promotes and encourages interest and participation in the arts and works to complement activities and events sponsored by private organizations having the same goal.

BOARD OF ASSESSMENT APPEALS. Voters elect the three-member Board of Assessment Appeals for a two-year term. The Board, by statute, meets annually to hear taxpayer appeals regarding assessments. Decisions rendered by the Board are binding upon the Assessor for the current Grand List.

PARKS ADVISORY COMMITTEE. The Town Council appoints five regular members and three alternate members to the Parks Advisory Committee. This Committee is charged with meeting and evaluating park needs, making recommendations for the acquisition and operation of parks and gardens, and promoting interest and participation in park use and programs.

ZONING BOARD OF APPEALS. The ZBA consists of five members who are elected for four-year overlapping terms and three alternates elected for four-year terms. The Board hears and decides special exceptions and may vary the application of the zoning regulations with due consideration of factors related to conserving public health, safety, convenience, welfare and property values. The Board also considers appeals from any person who alleges that there is an error in any order, requirement or decision made by the Zoning Agent. The Board has the authority to reverse, affirm or modify, in whole or in part, an order, requirement or decision of the Zoning Agent.

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Boards and Commissions:						
Agriculture Committee	772	745	738	750	750	-
Arts Advisory Committee					150	150
Beautification Committee	301					-
Board of Assessment Appeals	663	552	403	700	700	-
Conservation Commission	40	60				-
Parks & Advisory Committee	2,000	1,955	2,136	2,000	2,000	-
Zoning Board of Appeals	1,062	851	170	850	850	-
TOTAL EXPEND.	4,838	4,163	3,447	4,300	4,450	150

**MANSFIELD BOARD
OF
EDUCATION**

Overview

Adopted Budget

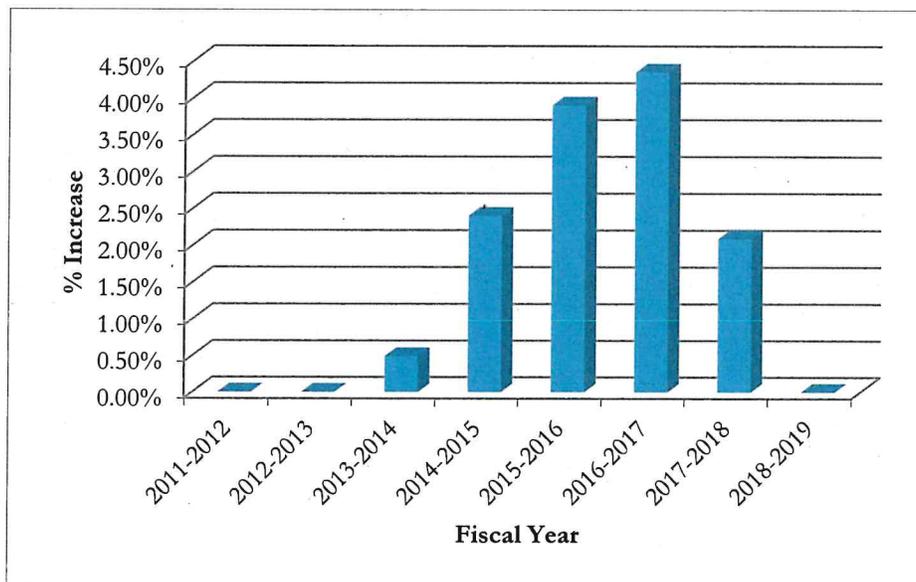
The adopted budget for the Mansfield Board of Education for 2019-2020 is \$23,637,850 representing a 0.8% increase from the adopted 2018-2019 budget.

Budget History

Expenditures:

Year	Approved Budget	% Increase/(Decrease)
2010-2011	\$20,588,160*	(0.40%)
2011-2012	\$20,588,160*	0.00%
2012-2013	\$20,588,160*	0.00%
2013-2014	\$20,688,160	0.49%
2014-2015	\$21,193,884	2.40%
2015-2016	\$22,022,750	3.90%
2016-2017	\$22,980,500	4.35%
2017-2018	\$23,460,160	2.09%
2018-2019	\$23,460,160	0.00%

* Federal Funds from American Recovery and Reinvestment Grant were used in these years.
2010-2011 - \$156,230, 2011-2012 - \$156,230, and 2012-2013 - \$240,040



Enrollment:

Year	District Enrollment	Enrollment # Change	Enrollment % Change
2010-2011	1330	57	4.48%
2011-2012	1330	0	0.00%
2012-2013	1321	(9)	(0.68%)
2013-2014	1260	(61)	(4.62%)
2014-2015	1260	0	0.00
2015-2016	1264	4	0.30%
2016-2017	1227	(37)	(2.90%)
2017-2018	1151	(76)	(6.19%)
2018-2019	1151	0	0.00%

Return on Investment

- Mansfield rank among DRG C Districts on 2017-18 Smarter Balanced Assessments: ELA – 2/26 and Math 4/26.
- Southeast School and Goodwin School were both recognized as top elementary schools earning the designation of School of Distinction. Only 59 elementary schools in the state earned this recognition.
- Sixty-seven students participated in the CT Regionals History Day Project. Thirty advanced to State History Day and one student moved onto National History Day.
- 73% of MMS students participate in one or more music ensembles.
- Over one half of MMS students participates in after school activities.
- Forty 8th grade students submitted essays to competitions offered statewide. Ten students received recognition for their work.
- Teachers and administrators regularly present at local, national, and international conferences.
- Forty-five MMS students participated in front of or behind the scenes for the production of *I Never Saw Another Butterfly*. This play offered the opportunity to involve our extended Mansfield community through collaboration with Glenn Mitoma, Assistant Professor of Human Rights and Education and Director of UConn's Thomas J. Dodd Research Center and UConn's Associate Professor in the Department of Curriculum & Instruction, Alan Marcus. Glenn Mitoma facilitated community conversations after the play and Alan Marcus worked with the cast, crew and the entire MMS community building background knowledge of the time period before the production was performed.
- Seventeen MMS students performed at Eastern Regions Music Festival. Students participated in the Jazz Band, Concert Band, Orchestra, and Mixed Chorus.

Budget Drivers

Obligated Expenses:

- Special Education
- Transportation
- Health Insurance
- Energy
- Facility Maintenance

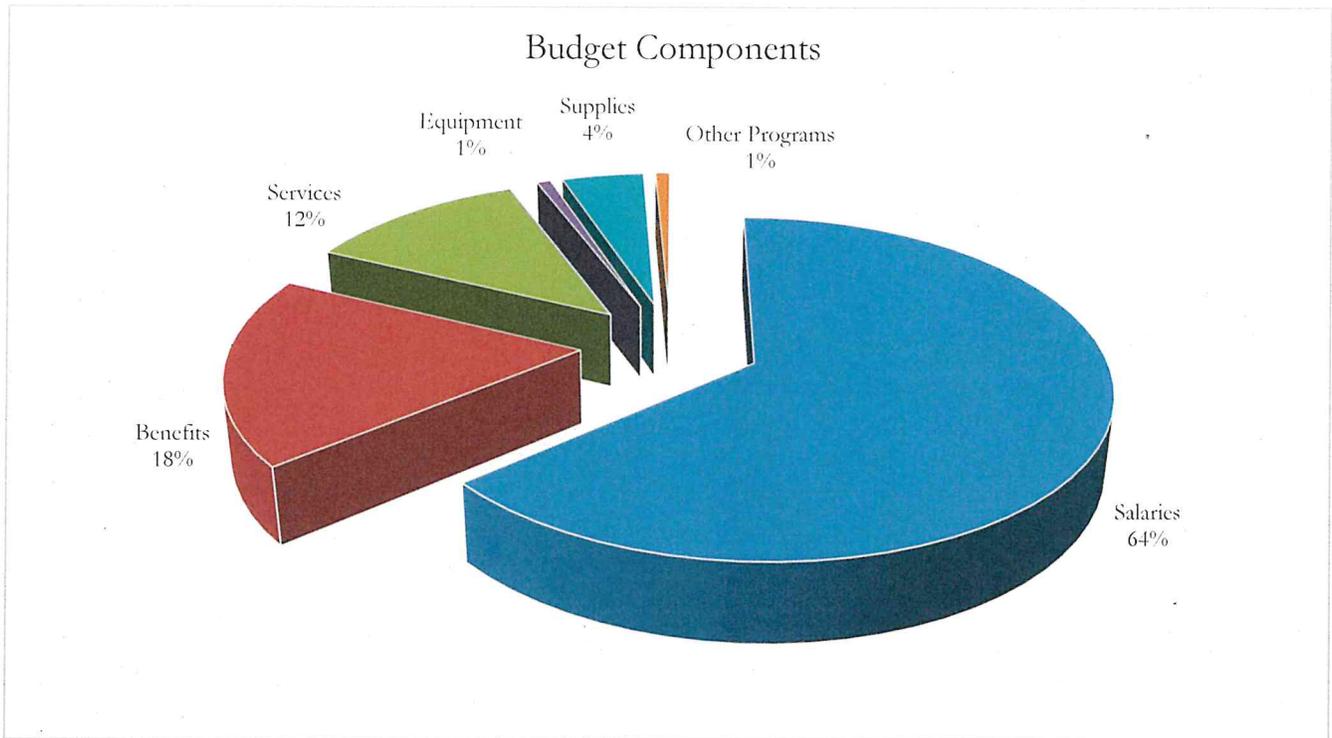
Assumptions:

- Present students with learning experiences which prepare them for the 21st century.
- Maintain class size in agreement with Board of Education guidelines.
- Ensure safety, security, and health standards.
- Provide programs and supports to meet the needs of all students.
- Provide an educational experience rich in academics and the arts.
- Maintain healthy environment across all schools.
- Support continuous professional growth of faculty.

Implications:

- Reduce staffing where enrollment is below district guidelines.
- Ensure adequate staffing to meet student needs within the district.
- Continue communications to inform and engage the community.
- Maintain digital learning opportunities through regular hardware replacement and technical support.
- Continue to provide professional learning experiences.
- Address facility needs of aging buildings.

Budget Overview



2019-20 Adopted	\$23,637,850
2018-19 Budget	\$23,460,160
Increase	\$ 177,690
% Increase	0.8%

Major Cost Drivers
2019-2020
Increase(Decrease)

Obligated Salary Increases	\$300,420
Proposed Additional Staffing	\$101,880
Post-Employment Trust Fund	\$116,150
Energy	\$ 25,000
Pupil Transportation	\$11,410
Health Insurance	(\$293,880)
Outplaced Tuition	(\$64,770)
Instructional Resources	(\$21,625)

Mansfield Board of Education
Budget in Brief

The adopted budget for the Mansfield Board of Education for 2019-2020 is \$23,637,850. It represents a 0.8% increase over the current year. Of the total, salaries and benefits decreased by \$114,410 or 0.6%. Salaries and benefits account for approximately 82% of the total budget. All other expenditures increased by \$63,280 or 1.5%. A comparison of the FY 2018-2019 to 2019-2020 budget follows:

	2017-2018 Actual	2018-2019 Amended	2019-2020 Adopted	Increase/ (Decrease)	Percent Change
Salaries & Benefits					
Certified Salaries	\$ 11,123,120	\$ 11,159,840	\$ 11,381,070	\$ 221,230	2.0%
Non-Cert. Salaries	3,379,808	3,521,850	3,702,920	181,070	5.1%
Sub-total Salaries	14,502,928	14,681,690	15,083,990	402,300	2.7%
Benefits	4,483,441	4,606,800	4,318,910	(287,890)	(6.2%)
Sub-total Salaries & Benefits	18,986,369	19,288,490	19,402,900	114,410	0.6%
Operating Expenses					
Prof & Tech Services	654,834	704,620	710,650	6,030	0.9%
Purchased Property Services	79,640	89,500	91,950	2,450	2.7%
Repairs	128,102	98,160	101,300	3,140	3.2%
Rentals	-	340	300	(40)	(11.8%)
Tuition	467,347	461,770	397,000	(64,770)	(14.0%)
Insurance	81,000	83,430	90,420	6,990	8.4%
Other Purchased Services	1,347,544	1,434,675	1,429,400	(5,275)	(0.4%)
Instructional Supplies	223,611	258,955	269,115	10,160	3.9%
School & Library Books	130,990	114,010	100,880	(13,130)	(11.5%)
Office Supplies	32,625	42,850	39,550	(3,300)	(7.7%)
Energy	463,665	480,000	505,000	25,000	5.2%
Building Supplies	33,134	42,750	41,250	(1,500)	(3.5%)
Other Supplies	56,082	76,240	70,350	(5,890)	(7.7%)
Equipment	375,894	188,690	175,335	(13,355)	(7.1%)
Miscellaneous Exp & Fees	23,978	30,430	30,050	(380)	(1.2%)
Transfers Out to Other Funds	219,840	65,250	182,400	117,150	179.5%
Sub-total Operating Expenses	4,318,286	4,171,670	4,234,950	63,280	1.5%
Total Expenditures	\$ 23,304,655	\$ 23,460,160	\$ 23,637,850	\$ 177,690	0.8%

Mansfield Board of Education – Significant Features

Certified Staff - \$11,381,070

Total certified salaries have increased by \$221,230 over the present year. This increase is attributed to a general wage and step increases for the current year for certified staff. In addition one full-time special education teacher and a 0.4 full time equivalent Speech/Language position has been added. Lastly, one elementary certified position has been eliminated due to enrollment.

Non-certified Staff - \$3,702,920

Total non-certified salaries have increased by \$181,070, primarily due to general wage and step increases and the addition of two contingency non-certified positions.

Benefits - \$4,318,910

Benefits for staff reflect an overall decrease of \$287,890 primarily due to a reduction in the cost of medical insurance of \$293,880. This reflects the transition of all staff to the high deductible health care plan with a contribution to a health savings account for a full year. In addition the budget for unemployment benefits has been reduced by \$49,000. Salary related benefits (Social Security, Medicare, MERS) have been adjusted to reflect salary changes.

Professional & Technical Services - \$710,650

The increase of \$6,030 is primarily due to an increase in the cost of shared finance and information technology services.

Purchased Property Services - \$91,950

The increase of \$2,450 reflects an increase in the anticipated cost of refuse collection.

Repairs & Maintenance Services – \$101,300

The increase \$3,140 from the current year is due to an increase for potential equipment repairs.

Rentals - \$340

No material change from current year.

Tuition - \$397,000

The decrease of \$64,770 is reflective of a net decrease in the cost of outplacements for Special Education. The budget reflects funding for all students currently outplaced who will be with the District next year.

Insurance – \$90,420

An increase of \$6,990 is an increase in liability, auto and property insurance rates based on an anticipated rate increase of 3%.

Other Purchased Services - \$1,429,400

The decrease of \$5,275 is due to a 3.3% contract increase for bus transportation (\$11,410) and an increase in System Support (\$14,735) due to a transfer from education equipment. These increases are offset by a reduction in program services (\$32,450) for two professional development programs that were budgeted for in the current year but are not needed in FY2019-20.

Mansfield Board of Education – Significant Features (continued)

Instructional Supplies - \$269,115

A \$10,160 increase is primarily from an increase in instructional supplies for science at the elementary schools.

School & Library Books - \$100,880

The decrease of \$13,130 is due to the reduced need for new textbooks.

Office Supplies - \$39,550

The decrease of \$3,300 is reflective of a decrease in anticipated needed supplies.

Energy - \$505,000

The increase of \$25,000 reflects projected energy costs adjusted for prior year actual consumption to budget.

Building Supplies - \$41,250

A decrease of \$1,500 is a slight reduction in the anticipated need for building supplies.

Other Supplies - \$70,350

This category reflects a decrease of \$5,890 in the anticipated funding needed for special events, and non-capitalized computer supplies and furniture.

Equipment - \$175,335

The decrease of \$13,355 is due to a slight reduction in the anticipated need for education equipment.

Miscellaneous Fees and Expenditures - \$30,050

No significant change from the current year.

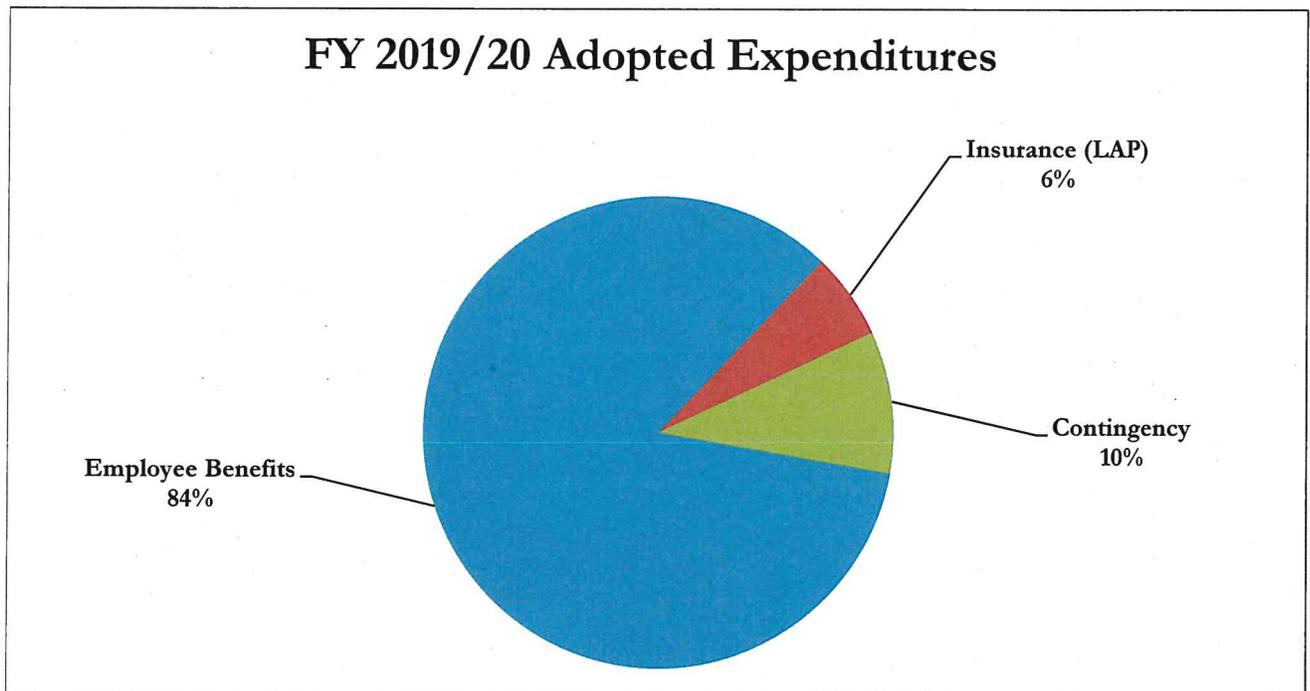
Transfers Out to Other Funds - \$182,400

The increase of \$117,150 reflects an \$116,150 increase in the transfer for post-employment benefits to the Medical Pension Trust Fund. This amount reflects the full actuarial calculation for the current year. Funding the full actuarial calculation will get us fully funded more quickly. Also reflected is an increase in the funding for summer school at the middle school offset by a reduction for the Suzuki program.

TOWN-WIDE

**Town of Mansfield
Expenditure Budget Summary by Activity
Townwide Expenditures**

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Departments:						
Employee Benefits	2,687,568	3,020,454	2,632,979	2,697,580	2,842,610	145,030
Insurance (LAP)	216,586	214,449	192,087	214,160	199,250	(14,910)
Contingency				14,710	329,360	314,650
TOTAL EXPEND.	2,904,154	3,234,903	2,825,066	2,926,450	3,371,220	444,770



EMPLOYEE BENEFITS - 71000

This Program funds employee benefits including: health insurance; life insurance; disability insurance; social security; pension (MERS); workers compensation; unemployment coverage; and the employee assistance program (EAP). The largest single item in this category is health insurance. Health insurance and workers compensation are represented in separate funds respectively.

FY 2018/2019 Trends & Key Issues

Staff will continue to educate employees about plan design and health care options and to negotiate plan design changes when appropriate in an effort to manage claims costs. Nearly all employee groups at Regional School District #19, and nearly all Mansfield Board of Education employee groups have transitioned to a HDHP health insurance plan. Town employees now have the option to pick from a HDHP plan or a PPO plan as of January 1, 2019. Introduction of HDHP plans has resulted in extensive education efforts with employees about their health insurance benefits, as well as their corresponding health savings accounts (HSA).

The Town-MBOE-Region 19 continue to use an outside vendor, Group Dynamic, Inc. (GDI) to process flexible spending account (both uninsured medical and dependent care) reimbursements. Utilization of the vendor has provided a number of service enhancements such as employees being able to use a debit card for uninsured eligible medical expenses and use of online features to track remaining account balances and receipt submittal.

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Salaries and Wages	(5,000)	(29,800)	(36,600)	(38,800)	(58,300)	(19,500)
Benefits	1,536,863	1,685,430	1,811,593	1,772,700	1,729,210	(43,490)
Medical Ben.	1,154,918	1,364,824	1,230,896	1,329,420	1,166,700	(162,720)
Misc. Benefits	787	-	-	9,940	5,000	(4,940)
Shared Services	-	-	(372,910)	(375,680)	-	375,680
TOTAL EXPEND.	2,687,568	3,020,454	2,632,979	2,697,580	2,842,610	145,030

LIABILITY, AUTOMOBILE, AND PROPERTY (LAP) INSURANCE – 72000

This program funds general liability insurance, which provides coverage for property, general liability, automobile, bonds, and other special insurance coverage. The Town secures its liability-automobile-property (LAP) insurance through CIRMA, with the exception of insurance coverage for Fire Department apparatus and buildings owned by the Mansfield Firefighters Association. Staff in the Town Manager’s Office, working with the Town Attorney, other legal counsel, and/or CIRMA staff, represent the Town’s interests in claims and litigation related to LAP matters.

FY 2018/2019 Accomplishments

- Continue to update the Town’s statement of values; ensuring that all buildings, vehicles, and equipment are insured for proper replacement values. ♦
- Conducted a comprehensive review of insurance coverage of Fire Department equipment, apparatus, and buildings. Transferred all Town owned Fire Department equipment and apparatus to the CIRMA policy. Achieved savings in premium. ♦

FY 2019/2020 Goals & Objectives

Goal: Maintain accurate records for LAP related matters. ♦

Objectives:

- Maintain accurate records for claims in litigation; in collaboration with the Town’s legal counsel, respond to requests for information in a timely manner.
- Report LAP claims and occurrences within two working days of the occurrence.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan.
LAP Insurance = linkage to Community Life; Infrastructure; Stewardship and Implementation

LAP Insurance	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Adopted
Experience (Town and BOE)			
Claims (with losses)	10	7	6
Claims/Occurrences (no losses)	8	7	7
Total Claims/Occurrences	18	14	13
Median number of working days from date in which the claim/loss occurs to when the claim/loss is reported to the insurance carrier	12	10	4
Premium dollars expended (all funds Town)	\$216,560	\$237,149	\$244,263

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Insurance	216,586	214,449	192,087	214,160	199,250	(14,910)
TOTAL EXPEND.	216,586	214,449	192,087	214,160	199,250	(14,910)

CONTINGENCY - 73000

The Town makes an annual appropriation to provide for emergency and/or unforeseen expenditures not budgeted elsewhere. This appropriation is referred to as the “contingency account.”

This year’s appropriation primarily provides for unsettled employment contract costs, and a potential increase in the MERS contribution rate.

As this is account is for contingencies, actual expenditures are not recorded here. Rather, as the need arises throughout the year, the Town Council authorizes transfers from this program to the appropriate budget expenditure account.

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Expenditures:						
Misc Expenses & Fees				14,710	329,360	314,650
TOTAL EXPEND.				14,710	329,360	314,650

**OPERATING TRANSFERS
TO OTHER FUNDS**

OTHER FINANCING USES - 92000

This program represents the General Fund contribution to other Town funds (accounting entities) where Generally Accepted Accounting Principles would expect the accounting activity to be recorded in a fund other than the General Fund. Usually these funds have significant sources of revenues, other than taxes, which are dedicated to a specific activity.

Description	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Amended	FY 19/20 Adopted	Incr/ (Decr)
Other Financing Uses:						
Other Operating	5,000	5,000	5,000	5,000	5,000	-
Revaluation	25,000	25,000	25,000	25,000	25,000	-
Downtown Partnership	125,000	125,000	132,000	132,000	150,000	18,000
Parks & Recreation Fund	482,450	522,950	536,020	536,020	581,020	45,000
Town Aid Road			40,000			-
Debt Service Fund	285,000	285,000	285,000	275,000	410,250	135,250
Capital Projects Fund	1,551,740	2,889,240	2,514,660	2,144,010	1,657,380	(486,630)
Storrs Center Reserve	228,640	175,000	325,000	150,000	115,000	(35,000)
Cemetery Fund	20,000	20,000	20,000	20,000	20,000	-
Medical Pension Trust Fund	42,000	42,000	93,600	89,720		(89,720)
Transit Services Fund	132,050	142,050	128,000	128,000	130,170	2,170
TOTAL EXPEND.	2,896,880	4,231,240	4,104,280	3,504,750	3,093,820	(410,930)

CAPITAL PROGRAM

Town of Mansfield

Capital Improvement Program Introduction

For FY 2019/20 to 2023/24

What is a capital improvement program? A capital improvement program (CIP) such as that used in Mansfield and by other government entities serves as a multi-year planning instrument designed to identify needed capital projects and to coordinate the financing and timing of the improvements.

The first year of the CIP is the proposed capital fund budget. The proposed capital fund budget is reviewed and amended, if necessary, by the Council and then presented to the Town Meeting for adoption along with the general fund budget. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated in a capital budget. The CIP is a “rolling” process, because subsequent-year items in the initial capital program are moved up in each future year. Each project must, however, be reconsidered in subsequent years. As discussed, many of the Town’s projects are really maintenance in nature and new items will appear from time-to-time. Projects can be moved up or moved back in the plan depending upon priorities and monetary constraints.

Why does the Town need a CIP? Many governments go about the process of considering and approving capital projects in an undisciplined and uncoordinated manner. Such ad hoc procedures inevitably waste public funds, fail to consider available information and sometimes result in poor project timing. Optimal results require an orderly, comprehensive process that: 1) considers all projects at a single time; and 2) produces a planning document that considers available financing sources and feasible timing. With a CIP, opportunities for public input can be enhanced, while complaints are minimized about projects that seemingly “come from nowhere.”

A CIP ensures some continuity when decision makers change because of expiring terms or personnel changes. Most importantly, projects of dissimilar character are compared and evaluated by elected officials who represent the public in choosing between various facilities and services.

Can capital programming save the Town money? Investors and bond rating agencies stress the value of a CIP to a government seeking to borrow funds. In fact, a copy of the five (5) year plan is generally included in the offering statement for every bond issuance. The absence of rational, long-term planning weighs negatively against the bond ratings issued by rating agencies. The result is a higher interest rate on bond issues sold by governments that do not document and disclose their long-term capital financing needs and plans. Thus, a government entity realizes tangible cost savings results when it utilizes capital improvement programming.

Another financial benefit from the capital programming process is the avoidance of poorly timed projects. Far too often, governments install capital facilities only to find that these facilities soon must be replaced by other installations. Good planning can ensure that these efforts are coordinated and costly duplications avoided. Finally, significant savings can accrue to taxpayers when major capital financing is coordinated so that bond issues are sold infrequently, but at good times during the economic cycle. A sound capital planning process helps to promote such practices.

Will a CIP show local government officials anything that they do not already know? Many governments have failed to engage in long-term financial planning, and are unaware of how their capital financing requirements will accumulate over future years. As a result, some jurisdictions unfortunately have deferred maintenance and capital replacement projects in order to sustain operations beyond their financial capabilities. The CIP process can help to identify financial imbalances and begin the steps necessary to assure sound, long-term operations and capital financing strategies. In some cases, the CIP process helps to identify long-term financing needs that require specific public attention in a purely financial context.

What is the relationship of the capital budget to the general fund budget? An appropriation should be included in the general fund budget annually for capital expenditures. This appropriation becomes one of several sources of funds to finance individual specific projects that are accounted for within the capital projects fund. In Mansfield that appropriation is made from the capital and nonrecurring reserve (CNR) fund.

Other sources of financing for the capital budget include state and federal grants, transfers from other funds and miscellaneous items such as a one-time sale of land, and the sale of debt.

Most elements of the capital budget will be included in the capital fund as an authorized project once approved by the voters at the annual Town Meeting. However, items to be financed from bond issues may not be included in the capital fund as an approved project until such time as a successful bond referendum is held.

In addition to the CIP, the Town of Mansfield has established the afore-mentioned CNR fund. The purpose of the CNR fund is to accumulate over a period of years a reserve out of which a portion of the capital budget can be financed. Under ideal conditions, payments would be made from the general fund using the unexpended balance of completed capital projects, and from other sources contributed to the reserve fund each year. Expenditures, on the other hand, would rise and fall with need, but over the long run would be expected to equal revenues.

Finally, the capital projects committee, which is a management committee created by the Town Manager, is responsible for developing the CIP and the CNR Budget for the coming budget year.

The CIP, submitted herewith by the capital projects committee, constitutes only a recommendation to the Town Council to undertake certain projects. Actual authorization to begin a project requires formal budgetary approval by the Council and the Town Meeting and, in the case where the project is to be financed by the issuance of debt, a Town referendum.

In addition to presenting the updated CIP each year, the committee meets periodically during the fiscal year to review projects under construction for the purpose of comparing the actual construction costs with original estimates, as well as to ensure that the Town is completing projects in a timely manner.

The attached CIP recognizes the Town's long term goals, objectives, and ongoing responsibility to maintain its capital investment in facilities, equipment and infrastructure and to improve those facilities to meet the demands of a dynamic community. The program also recognizes the Town's responsibility to limit such undertakings to a level that will preserve the financial integrity of the organization. To that end, the capital projects committee supports a program that will allow for a level or decreasing combined capital and debt burden, a systematic application of "cash to capital", and the use of the CNR Fund to acquire the funds prior to meeting the costs of a capital project.

It is the conclusion of this committee that a proper mix of borrowing, “cash to capital”, and savings to establish a reserve will ensure that: 1) the Town’s overall debt remains well within statutory limits; 2) the Town’s annual capital and debt service payments will consume a level or declining percentage of the Town’s operating budget; 3) the Town’s credit rating will be preserved; and 4) that funding will be available so that capital improvements can be undertaken on a timely basis.

**Town of Mansfield
Capital Fund Budget Summary
FY 2019/20**

	FY 18/19 Amended	FY 19/20 Adopted
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 3,343,870	\$ 2,597,380
Town Aid Road Grant		65,000
Infrastructure Grant (LOCIP)	227,630	187,370
State and Federal Grants		329,250
Other	248,850	294,460
	\$ 3,820,350	\$ 3,473,460

	FY 18/19 Amended	FY 19/20 Adopted
Estimated Expenditures:		
General Government	\$ -	\$ 65,000
Public Safety	772,000	50,000
Public Works	2,012,000	2,056,500
Facilities Management (Town/Schools)	588,500	814,000
Community Services	147,850	172,960
Community Development	150,000	165,000
Education	150,000	150,000
	\$ 3,820,350	\$ 3,473,460

Town of Mansfield
Capital Projects Fund Financing Plan - 2019/20

	Budget 2019/20	LOCIP	CNR Fund	Other Funds	State and Federal Grants	Town Aid Road Fund
General Government						
Fleet Vehicle	30,000		30,000			
Furniture & Fixtures	15,000		15,000			
Software	20,000		20,000			
Total General Government	65,000	-	65,000	-	-	-
Public Safety						
Fire and Emergency Services						
Communication Equipment	10,000			10,000		
Defibulator Unit Replacement	10,000		10,000			
Fire Ponds	8,000		8,000			
Personal Protective Equipment	22,000		22,000			
Total Public Safety	50,000	-	40,000	10,000	-	-
Public Works						
Bucket Truck	165,000		100,000			65,000
Engineering CAD Upgrades	10,000		10,000			
Guiderails Imprv/Replacements	50,000		50,000			
Hillyndale Road Bridge	411,500		82,250		329,250	
Road Drainage & MS4 Requirements	75,000		75,000			
Road/Resurfacing	1,000,000	187,370	812,630			
ToolCat Utility Work Machine	55,000		55,000			
Transfer Station Walls & Covers	200,000			200,000		
Transp/Walkways per Town's Priorit	40,000		40,000			
Trees	50,000		50,000			
Total Public Works	2,056,500	187,370	1,274,880	200,000	329,250	65,000
Facilities Management						
Town						
Animal Shelter Building Repairs	15,500		15,500			
Brick Repairs	7,000		7,000			
Bus Garage Building Repairs	17,000			17,000		
Comm Center Building Repairs	115,000		115,000			
Custodial Equipment	10,000		10,000			
Day Care Building Repairs	55,000		55,000			
Fire Stations Building Repairs	153,500		153,500			
Fleet Trucks	68,000		68,000			

**Town of Mansfield
Capital Projects Fund Financing Plan - 2019/20**

	Budget 2019/20	LOCIP	CNR Fund	Other Funds	State and Federal Grants	Town Aid Road Fund
Facilities Management (cont'd)						
Historical Society Building Repairs	50,000		50,000			
Library Building Repairs	14,000		14,000			
Maintenance Projects	15,000		15,000			
Nash Zimmer Transportation Center	15,000		15,000			
Park Building Repairs	15,000		15,000			
Public Works Building Repairs	20,000		20,000			
Roof Repairs	18,000		18,000			
Senior Center Building Repairs	37,000		37,000			
Town Hall Building Repairs	20,000		20,000			
Tractor Replacement	18,000		18,000			
Education						
School Building Maintenance	151,000		151,000			
Total Facilities Management	814,000	-	797,000	17,000	-	-
Community Services						
Fitness - Equipment	67,460			67,460		
Invasive Control	20,000		20,000			
Park Improvements	30,000		30,000			
Playscapes and Playground Surfacing	50,000		50,000			
Senior Center Replacement Chairs	5,500		5,500			
Total Community Services	172,960	-	105,500	67,460	-	-
Community Development						
Positioning & Marketing Plan	50,000		75,000			
Storrs Center Reserve	115,000		115,000			
Total Community Develop.	165,000	-	190,000	-	-	-
Education						
Technology Infrastructure	150,000		150,000			
Total Education	150,000	-	150,000	-	-	-
TOTAL C.I.P. 2019/20	\$ 3,473,460	\$ 187,370	\$ 2,622,380	\$ 294,460	\$ 329,250	\$ 65,000

Town of Mansfield
Capital Improvements Program Narrative
FY 2019/20

Fleet Vehicle - \$30,000

This appropriation will replace the 2004 Honda Accord that is assigned to the Parks & Recreation Department.

Furniture - \$15,000

This appropriation will be used to replace older furniture for all Town departments.

Software Upgrades - \$20,000

This appropriation will continue funding for various software upgrades, such as document management.

Communication Equipment - \$10,000

This appropriation will be used to replace communication equipment that has reached the end of its service life and to address inventory shortages as communication needs have grown.

Defibrillator Unit Replacement - \$10,000

Funding will be used to replace 9 defibrillators in Town buildings that will have reached their life expectancy over the next three years.

Fire Ponds - \$8,000

This appropriation will be used to upgrade fire ponds for use by the fire department as a source of water for firefighting operations. Upgrades may include the purchase of equipment and components for installation of dry hydrants, improving access for fire apparatus and improving the capacity of a particular pond.

Personal Protective Equipment - \$22,000

This appropriation will fund the routine replacement of Personal Protective Equipment (PPE) replacement. PPE replacement for interior structural firefighters occurs on a five to ten-year cycle. This request maintains annual funding to replace a select number of PPE that has reached the end of its service life.

Bucket Truck - \$165,000

Funding will be used to purchase a bucket truck to support tree removal and trimming which is an impending crisis with Ash trees and gypsy moth damaged trees.

Engineering CAD Upgrades - \$10,000

This appropriation will provide funds to support the CAD (Computer Assisted Drafting) systems in the Engineering office as well as some funds to further GIS (Geographical Information Systems) development within various Town departments.

Guiderails Improvements/Replacement - \$50,000

This appropriation will fund the replacement of metal-beam guiderails and wooden guideposts along Town roadways.

Hillyndale Road Bridge - \$411,500

This appropriation will complete the funding for the replacement of the Hillyndale Road Bridge, which is a 50% reimbursable State grant. Total project estimate is \$658,500 with \$329,250 expected to be reimbursed by the State grant.

Road Drainage & MS4 Requirements - \$75,000

Funds the purchase of drainage pipe, precast catch basins, inlet and underdrains needed to replace aging drainage infrastructure. DEEP has made Mansfield a Tier 1 permit community for MS4. The Town is required to manage our storm water more closely which will require testing, mapping and planning and may require contracting out some of the effort.

Road Resurfacing - \$1,000,000

These funds will be used to resurface some Town roads as part of the Town's continuing road surface maintenance program. These funds also are used to purchase all the materials used by the DPW in patching roads (including unimproved roads), paving over trenches and leveling roads prior to resurfacing.

ToolCat Utility Work Machine - \$55,000

This appropriation will be used to replace an older unit that is used for construction projects and snow removal.

Transfer Station Walls and Covers - \$200,000

This appropriation is necessary for public safety as existing retaining walls are failing. Cover for the open containers are required by DEEP permit. Solar energy will be incorporated into the roof structures.

Transportation/Walkways per Town's Priority List - \$40,000

This appropriation will provide funds to assist in the design, inspection, maintenance, construction, and right-of-way purchases for various transportation facilities that are not auto-related, such as bus stops, priority walkways, and bikeways.

Trees - \$50,000

This appropriation will fund the removal of public trees that have become hazards and the planting of new Town trees.

Animal Shelter Building Repairs - \$15,500

This appropriation will be used to upgrade the fencing and to seal the cracks in the basement walls.

Brick Repairs - \$7,000

This appropriation will be used for pointing, mortar, and sealing of the bricks at Town buildings.

Bus Garage Building Repairs - \$17,000

This appropriation will be used to connect the building to CT Water and to upgrade the lighting at the building and parking lot.

Community Center Building Repairs & Improvements - \$115,000

This appropriation will provide funding for a number of projects within the building. The funds will be used to replace water heaters in the therapy and main pools; replace the cover of the main pool; repairs to the surge tanks of the pools; repairs to the HVAC system in the locker rooms; and epoxy the walls of the shower rooms.

Custodial Equipment - \$10,000

This appropriation will be used to replace outdated and broken equipment.

Day Care Building Repairs & Improvements - \$55,000

This appropriation will be used to convert the boiler to natural gas and the removal of the underground oil tank.

Fire Stations Building Repairs & Improvements - \$153,500

This appropriation will be used for a number of projects within the three fire stations. Station 107: repair/replace garage door, security improvements and add a new sleep room. Station 207: repair/replace garage door and security improvements. Station 307: security improvements and installation of air conditioning.

Fleet Trucks - \$68,000

This appropriation will fund the replacement of a 2008 GMC Sierra pickup truck with over 125,000 miles.

Historical Society Building Repairs - \$50,000

This appropriation will fund the local match for a Historic Restoration Fund grant from the State Historic Preservation Office. This grant will cover the installation of a drainage system around the building and the related site work, add a bulkhead door to the basement of the building, and replace the gutters.

Library Building Repairs - \$14,000

This appropriation will be used for an environmental evaluation report of the exterior for lead paint and asbestos. Funds will also be used for an engineering evaluation for air conditioning and humidity control.

Maintenance Projects - \$15,000

This appropriation will fund small projects and emergency repairs that come up throughout the year.

Nash Zimmer Transportation Center/Parking Garage Repairs - \$15,000

Funding will be used to replace the televisions in the transportation area and to fill crack in the slabs of the parking garage.

Park Building Repairs - \$15,000

This appropriation will be used towards new appliances at Lions Park and for the repairs of the exterior walls at Bicentennial Pond.

Public Works Building Repairs - \$20,000

This appropriation will fund the repairs and replacement of the garage doors and to purchase garage door openers.

Roof Repairs – Town Buildings - \$18,000

This appropriation will fund minor roof maintenance throughout town buildings.

Senior Center Building Repairs - \$37,000

This appropriation will fund new window treatments; carpet replacement; kitchen appliances; and an engineering study to redesign the bathroom area for ADA compliance.

Town Hall Building Repairs & Improvements - \$20,000

This appropriation will be used to fund carpet replacement.

Tractor Replacement - \$18,000

This appropriation will be used for future replacement of three tractors that are beyond their useful life and require repairs every year.

School Building Maintenance - \$151,000

These funds will be used to address work needed to keep the buildings safe and operating, during a period of time when decisions are being made on the overall outcome of what will happen to the buildings.

Senior Center Chairs - \$5,500

These funds will be used to replace older chairs that have broken parts and do not stand up to high weight/usage.

Fitness Equipment - \$67,460

This appropriation will fund the replacement of exercise equipment that is beyond normal depreciation and life expectancy, and is scheduled to be upgraded.

Invasive Control - \$20,000

This appropriation will be used for aquatic invasive control at Eagleville Lake, in partnership with the town of Coventry, and at Bicentennial Pond, if funds allow. In subsequent years as the infestation is better controlled, the cost may decrease.

Park Improvements - \$30,000

This appropriation will fund an ongoing effort to replace and repair equipment and facilities throughout the Town's park system. This includes playground equipment, picnic areas, ball fields, trail network, signage, fencing, etc. Facility repair and equipment replacement helps to limit the Town's potential liability and provides for safe areas for use by the public. This fund is also used to supplement any outside funding sources such as grants and donations that are obtained to make improvements to the Town's parks.

Playscapes and Playground Surfacing - \$50,000

This appropriation will continue building reserves necessary for the replacement of all Town playscapes. Also, included in this appropriation are funds to replace the specialty engineered wood fiber at the Town's playscapes with a poured in place rubber material to meet current safety standards.

Positioning and Marketing Plan - \$50,000

The Town completed a Positioning and Marketing Plan in December 2018. Implementation of the Plan will be a multi-year effort to market Mansfield as a great place for families and businesses. The primary focus in year one will be on establishing the new brand. Examples of potential projects include: updating signage and developing print and video marketing materials for businesses, visitors, and residents.

Storrs Center Reserve - \$115,000

This appropriation will be used to pay off a portion of the infrastructure overruns on the project.

Technology Infrastructure - \$150,000

This appropriation represents the seventh year of capital funding to address critical technology infrastructure needs in the Mansfield Public Schools. There are a number of important projects for the coming year as we continue to meet instructional and operational requirements in the four school facilities. For this coming fiscal year, this includes increasing the schools' internet bandwidth fiber optic connection from a partial gigabit to a full gigabit to meet usage requirements; addressing higher draw UPS voltage filtering and continuity; completing required replacements of the servers that host our virtual cloud computing; addressing school security items; and implementing planned equipment replacement cycle needs at the four schools.

Town of Mansfield
Impact of 2019/20 Capital Expenditures
Future Operating Budgets

The Town's capital expenditures largely consist of maintenance items or recurring replacements and are intended to extend the useful life of a building or facility, or to reduce operating costs by replacing equipment or rolling stock on a scheduled basis.

**Town of Mansfield
Capital Projects Committee
Proposed Five Year Capital Improvements Program
2019/20 - 2023/24**

	As Adopted & Amended	Future Projects				
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<u>SUMMARY OF PROGRAMS</u>						
General Government	\$ -	\$ 65,000	\$ 43,500	\$ 28,000	\$ 93,000	\$ 83,000
Public Safety	772,000	50,000	606,000	856,000	200,000	635,000
Public Works	2,012,000	2,056,500	1,290,000	1,390,000	2,165,000	1,945,000
Facilities Management	588,500	814,000	720,500	701,000	603,000	632,000
Community Services	147,850	172,960	205,840	209,900	396,030	305,520
Community Development	150,000	165,000	205,000	229,000	100,000	-
Education	150,000	150,000	150,000	150,000	150,000	150,000
Total CIP	<u>\$ 3,820,350</u>	<u>\$ 3,473,460</u>	<u>\$ 3,220,840</u>	<u>\$ 3,563,900</u>	<u>\$ 3,707,030</u>	<u>\$ 3,750,520</u>

SUGGESTED SOURCES OF FINANCING

Capital Nonrecurring Reserve Fund	\$ 3,343,870	\$ 2,597,380	\$ 2,930,000	\$ 3,279,000	\$ 3,450,000	\$ 3,500,000
Federal & State Grants	-	329,250	-	-	-	-
Town Aid Road Grant		65,000				
LOCIP Grant	227,630	187,370	185,000	185,000	185,000	185,000
Other	248,850	294,460	105,840	99,900	72,030	65,520
Total Financing	<u>\$ 3,820,350</u>	<u>\$ 3,473,460</u>	<u>\$ 3,220,840</u>	<u>\$ 3,563,900</u>	<u>\$ 3,707,030</u>	<u>\$ 3,750,520</u>

**Town of Mansfield
5 Year Capital Improvement Program
2019/2024**

	As Adopted & Amended		Future Projects			
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
GENERAL GOVERNMENT						
Fleet Vehicle		30,000	30,000			
Furniture	-	15,000	3,500		30,000	30,000
Pool Cars		-	-	18,000	18,000	18,000
Software Upgrades		20,000	5,000	5,000	25,000	25,000
Strategic Planning	-	-	5,000	5,000	20,000	10,000
Total Gen. Govt.	-	65,000	43,500	28,000	93,000	83,000
PUBLIC SAFETY						
Fire and Emergency Services						
Communication Equipment	7,000	10,000	10,000	10,000	10,000	10,000
Defibulator Unit Replacement		10,000			-	
Fire Ponds	5,000	8,000	9,000	9,000	10,000	10,000
Fire Station & Staffing Study	50,000					
Lucas Devices/Stretchers	-		-		45,000	45,000
Meters	-					10,000
Personal Protective Equipment	15,000	22,000	20,000	20,000	25,000	25,000
Replacement of Admin. Vehicle	35,000				40,000	
Replacement of Admin. Vehicle			-	40,000		
Replacement of Ambulance A607			70,000	100,000		
Replacement of Ambulance A607						265,000
Replacement of ET 407	600,000					200,000
Replacement of Rescue 107	-		-	665,000		
Replacement of Rescue 207 (Comr	60,000					
Replacement of Service 107			65,000			
Replacement of Service 307					40,000	40,000
Replacement of Squad 207		-	420,000			
SCBA Bottle Replacement					30,000	30,000
Thermal Imager Cameras			12,000	12,000		
Total Public Safety	772,000	50,000	606,000	856,000	200,000	635,000

**Town of Mansfield
5 Year Capital Improvement Program
2019/2024**

	As Adopted & Amended		Future Projects			
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
PUBLIC WORKS						
Bridges		-	5,000	30,000	75,000	75,000
Bucket Loader	180,000					
Bucket Truck	-	165,000	-			
Engineering CAD Upgrades	25,000	10,000	10,000	10,000	25,000	25,000
Engineering Project Software				-	25,000	
Fleet Vehicle	24,000	-			25,000	25,000
Guiderails Imprv/Replace	50,000	50,000	50,000	50,000	50,000	50,000
Hillyndale Road Bridge	86,000	411,500	-			
Large Dump Trucks w/plows	-		-	-	210,000	105,000
Medium Dump Trucks	-	-		-	75,000	75,000
Mowers and Attachments	-			-	30,000	30,000
Pickup/small dump trucks	35,000		35,000	-	35,000	35,000
Road Drainage & MS4 Requiremen	60,000	75,000	75,000	95,000	100,000	120,000
Road Grader				-	110,000	
Road/Resurfacing	1,435,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Skidsteer	52,000	55,000				
Storrs Center Improvements		-	25,000	25,000	25,000	25,000
Street Sweeper				50,000	150,000	150,000
Transfer Stations Walls and Covers		200,000				
Transp/Walkways per Town's Prio	40,000	40,000	40,000	80,000	80,000	80,000
Trees	25,000	50,000	50,000	50,000	150,000	150,000
Total Public Works	2,012,000	2,056,500	1,290,000	1,390,000	2,165,000	1,945,000
FACILITIES MANAGEMENT						
Town						
Animal Shelter Building Repairs	10,000	15,500	12,500	21,000	-	-
Brick Repairs	7,000	7,000	7,000			
Bus Garage Repairs	8,000	17,000	40,000	30,000	16,000	
Comm Center Building Repairs	65,000	115,000	75,000	75,000	58,000	50,000
Custodial Equipment	10,000	10,000	12,000	12,000	-	-
Daycare Building Repairs	11,000	55,000	75,000	70,000	40,000	-
Fire Stations Building Repairs	30,000	153,500	75,000	45,000	-	45,000
Fleet Vehicles	70,000	68,000	-	-	-	-
Garage for Vehicles					50,000	50,000
Historical Society Building Repairs	-	50,000	-	-	-	
Indoor Air Quality Testing	5,000	-	-	5,000	-	-
Library Building Repairs	-	14,000	50,000	50,000	35,000	75,000
Maintenance Projects	13,000	15,000	15,000	-	-	-
NashZimmerTranspCenter/Parkin	-	15,000	-	25,000	-	
Oil Tank Removal	15,000					
Park Buildings Repairs	22,500	15,000	15,000	15,000	7,500	
Public Works Building Repairs	-	20,000	75,000	75,000	75,000	75,000

**Town of Mansfield
5 Year Capital Improvement Program
2019/2024**

	As Adopted & Amended	Future Projects				
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
FACILITIES MANAGEMENT continued						
Replacement forklift	30,000					
Roof Repairs - All Town Buildings	15,000	18,000	19,000	-	-	-
Security Improvements	10,000	-		10,000	10,000	10,000
Senior Center Building Repairs	-	37,000	25,000	25,000	10,000	20,000
Storage Upgrades	7,000	-				
Town Hall Building Repairs	25,000	20,000	75,000	75,000	50,000	50,000
Tractor Replacement	10,000	18,000	-	18,000	18,000	-
Education						
School Building Project - Architect	110,000					
School Building Maintenance	115,000	151,000	150,000	150,000	233,500	257,000
Total Facilities Management	588,500	814,000	720,500	701,000	603,000	632,000
COMMUNITY SERVICES						
Senior Center Chair Replacement		5,500				
Fitness - Equipment	53,850	67,460	55,840	59,900	46,030	55,520
Invasive Control	14,000	20,000	20,000	20,000	20,000	20,000
Open Space - Acquis.& Mngmnt			-	-	150,000	150,000
Park Improvements	30,000	30,000	30,000	30,000	30,000	30,000
Playscapes & Playground Surfacing	50,000	50,000	50,000	50,000	50,000	50,000
Rainwater Harvesting Project		-	50,000	50,000	100,000	
Total Community Services	147,850	172,960	205,840	209,900	396,030	305,520
COMMUNITY DEVELOPMENT						
Positioning and Marketing Plan		50,000	75,000	100,000	100,000	
Storrs Center Reserve	150,000	115,000	130,000	129,000		
Total Community Development	150,000	165,000	205,000	229,000	100,000	-
EDUCATION						
Technology Infrastructure	150,000	150,000	150,000	150,000	150,000	150,000
Total Education	150,000	150,000	150,000	150,000	150,000	150,000
TOTAL C.I.P.	\$ 3,820,350	\$ 3,473,460	\$ 3,220,840	\$ 3,563,900	\$ 3,707,030	\$ 3,750,520

**Town of Mansfield
5 Year Capital Improvement Program
2019/2024**

	As Adopted & Amended		Future Projects			
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Funding:						
Bonds						
CNR Fund	3,193,870	2,579,370	2,800,000	3,150,000	3,450,000	3,500,000
CNR Fund - Storrs Center Reserve	150,000	115,000	130,000	129,000	-	-
Federal and State Grants	-	329,250	-	-	-	-
LoCIP	227,630	187,370	185,000	185,000	185,000	185,000
Town Aid Road Fund	-	65,000	-	-	-	-
Other Funds - P&R	53,850	67,460	55,840	59,900	46,030	55,520
Other Funds - MSF (Bus Garage)	8,000	17,000	40,000	30,000	16,000	-
Other Funds - MSF (Wireless)	7,000	10,000	10,000	10,000	10,000	10,000
Other Funds - MSF (Energy)	-	-	-	-	-	-
Other Funds - SWF	180,000	200,000	-	-	-	-
Other Funds - 270 Fund	-	-	-	-	-	-
TOTAL FUNDING:	\$ 3,820,350	\$ 3,570,450	\$ 3,220,840	\$ 3,563,900	\$ 3,707,030	\$ 3,750,520

CAPITAL AND NONRECURRING (CNR) FUND – 250 Fund

This Fund was created pursuant to Connecticut General Statutes 7-148 (Municipal Powers). This Fund is used for capital and one-time expenditures.

FY 2018/2019 Accomplishments

- Revenue highlights of the Fund are as follows: General Fund contribution of \$2,294,010; Pequot/Mohegan grant funding of \$179,151; ambulance service fees projected at \$300,000; one-time receipt of Controlling Interest Sale of \$249,556; and other revenue of \$36,236. ♦
- Planned (transferred) use of the Fund is entirely to the Capital Fund for capital projects. ♦

FY 2019/20 Trends & Key Issues

The FY 2019/20 Budget proposes only capital items to be financed through the CNR Fund. The Governor's budget proposes continued funding for the Pequot/Mohegan grant.

Programs planned for funding in the upcoming fiscal year include:

- \$2,482,380 to fund capital projects.
- \$115,000 to fund the capital project overruns for Storrs Center infrastructure improvements.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
CNR Fund = linkage to Stewardship and Implementation

Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2019/20

	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
	Actual	Estimated	Adopted	Projected	Projected	Projected	Projected
Sources:							
General Fund Contribution	\$ 2,819,660	\$ 2,294,010	\$ 1,772,380	\$ 2,500,000	\$ 2,750,000	\$ 3,000,000	\$ 3,000,000
Board Contribution	100,000						
Ambulance User Fees	401,393	300,000	300,000	300,000	300,000	300,000	300,000
Other	18,306	36,236					
Sweep of CIP Balances	399,879						
Sewer Assessments	913	913	500	500	500	500	500
CIT - EDR Controlling Interest Sale		249,556					
Pequot Funds	204,996	179,151	179,150	179,151	179,151	179,151	179,151
Total Sources	3,945,147	3,059,866	2,252,030	2,979,651	3,229,651	3,479,651	3,479,651
Uses:							
Operating Transfers Out:							
Capital Fund	3,385,000	3,193,870	2,482,380	2,800,000	3,150,000	3,450,000	3,500,000
Capital Fund - Storrs Center Reserve	325,000	150,000	115,000	130,000	129,000		
Transit Services Fund - WRTD							
Compensated Absences Fund							
Total Uses	3,710,000	3,343,870	2,597,380	2,930,000	3,279,000	3,450,000	3,500,000
Excess/(Deficiency)	235,147	(284,004)	(345,350)	49,651	(49,349)	29,651	(20,349)
Fund Balance/(Deficit) July 1	515,289	750,436	466,432	121,082	170,733	121,384	151,035
Fund Balance, June 30	\$ 750,436	\$ 466,432	\$ 121,082	\$ 170,733	\$ 121,384	\$ 151,035	\$ 130,686

BUDGET RESOLUTIONS

**NOTICE AND WARNING OF ANNUAL TOWN MEETING
TOWN OF MANSFIELD**

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town Meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 14, 2019 at the Mansfield Middle School Auditorium, at 7:00 p.m. for the following purpose:

To act upon the Proposed Budgets for the Town's fiscal year of July 1, 2019 to June 30, 2020, which Proposed Budgets were adopted by the Town Council on April 25, 2019 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 1st day of May 2019.
Sara-Ann Chaine, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$42,764,530 is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2019 to June 30, 2020.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$3,473,460 is hereby adopted as the capital improvements to be undertaken during fiscal year 2019/20 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2019 to June 30, 2020 in the amount of \$2,597,380 be adopted.

APPROPRIATIONS ACT

It is further resolved, that the following Appropriations Act be recommended for adoption at the annual Town Meeting for budget consideration:

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2019 to June 30, 2020 in the amount of \$42,764,530 which proposed budget was adopted by the Council on April 25, 2019, be adopted and that the sums estimated and set forth in said budget be appropriated for the purpose indicated.

RESOLVED: That in accordance with Connecticut General Statutes Section 10-51, the proportionate share for the Town of Mansfield of the annual budget for Regional School District No. 19 shall be added to the General Fund Budget appropriation for the Town of Mansfield for fiscal year July 1, 2019 to June 30, 2020 and said sums shall be paid by the Town to the Regional School District as they become available.

RESOLVED: That the proposed Capital Projects Budget for fiscal year July 1, 2019 to June 30, 2020 in the amount of \$3,473,460 be adopted provided that the portion proposed to be funded by bonds or notes shall, at the appropriate times, be introduced for action by the Town Council subject to a vote by referendum as required by Section 407 of the Town Charter.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2019 to June 30, 2020 in the amount of \$2,597,380 be adopted.

TOWN AID ROAD

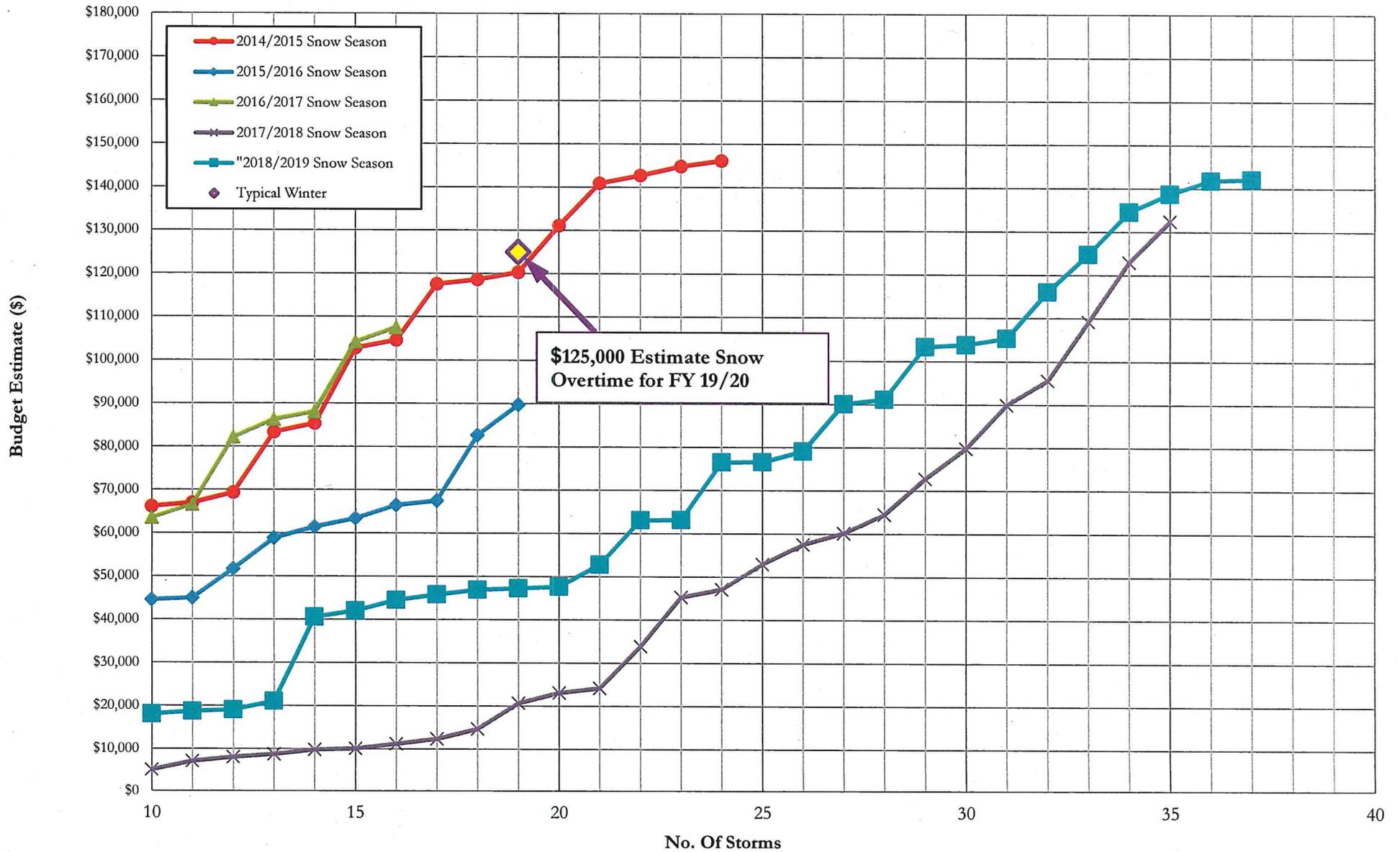
Town Aid Road - Fund 240
Revenues, Expenditures and Changes in Fund Balance

	FY 17/8 Actual	FY 18/19 Adopted	FY 18/19 Estimated	FY 19/20 Adopted
Revenues:				
Town Aid - Grant	\$ 419,790	\$ 419,790	\$ 420,031	\$ 420,030
Charge for Services	33,620	34,000	37,630	38,420
Transfer from the General Fund	40,000	-	-	-
Total Revenues	493,410	453,790	457,661	458,450
Expenditures:				
Snow Overtime	145,647	115,000	125,000	125,000
Chemicals	240,878	215,000	225,000	225,000
Equipment Rental (Snow Hauling)	7,361	20,000	20,000	20,000
Transfer to Capital (Equipment)	100,000	-	-	65,000
Total Expenditures	493,886	350,000	370,000	435,000
Revenues (Over)/Under Expenditures	(476)	103,790	87,661	23,450
Fund Balance, July 1	13,956	13,480	13,480	101,141
Fund Balance, June 30	\$ 13,480	\$ 117,270	\$ 101,141	\$ 124,591

Program Purpose and Description

The administration of the State of Connecticut Department of Transportation Town Aid Road Program is controlled through this fund.

Snow Removal Budget Analysis (FY 19/20)



**PARKS & RECREATION
PROGRAM FUND**

PARKS AND RECREATION – FUND 260

The mission of the Department of Parks and Recreation is to enhance the quality of life for the community by providing a variety of leisure opportunities, promoting health and wellness, increasing cultural awareness, protecting natural resources and developing the recreational needs and interests of area residents. Additional responsibilities consist of: providing administrative support for all Departmental activities and co-sponsored organizations; serving as liaison to assigned Town advisory committees (Agriculture, Arts Advisory, Open Space Preservation, Parks Advisory and Recreation Advisory); planning, acquiring and managing plans for open space, parks and agricultural lands; and supervision and operation of the Community Center.

The mission of the Community Center is to provide area residents with a friendly and vibrant recreational facility by promoting health and wellness, encouraging family activity, strengthening sense of community and stimulating active living.

FY 2018/2019 Accomplishments

- Visitation to the Community Center remained high, with total attendance at 204,235. ♦
- Supervised comprehensive summer day camp program, vacation camps and specialty camps. ♦
- Operated before and after school programs at Vinton and Southeast Elementary Schools, as well as an after-school program at the Community Center. ♦
- Provided a variety of special events, programs, activities and courses for all age groups. ♦
- Oversaw planning, acquisition and management of Town parks and park improvement projects. ♦
- Supervised comprehensive youth basketball program and provided oversight to co-sponsored youth sport programs. ♦
- Managed the Fee Waiver Program, including administrative changes to improve resident access to the program while containing costs. ♦
- Oversaw Community School of the Arts program and a related project to renovate and expand the Old Eagleville Schoolhouse as a result of a significant donation.
- Completed construction of a universal access trail around Bicentennial Pond which was funded through the Connecticut Recreational Trails Grant Program.

FY 2019/2020 Trends & Key Issues

The Community Center continues to be a vital resource for the community. Demands for community use of the facility continue to grow. Facility scheduling for community use of the Center must be carefully balanced with member use. Staff will continue its focus on re-establishing base program and membership participation, and increasing awareness of the immediate health value from activity participation. Continued changes to the State employee retirement insurance has provided more local residents an opportunity to access the Silver Sneakers and other similar insurance programs that provide free memberships to plan participants. This change continues to significantly impact the Community Center membership structure.

Town-wide parks are actively used and require regular maintenance and improvements to keep visitors safe. While the Town has been able to make investments in its playgrounds, capital improvements to parks in recent years have been limited causing a growing need to make more significant improvements in future years.

The Department will continue to operate the Community School of the Arts program and if the Old Eagleville Schoolhouse project proceeds as planned, operation of a satellite facility will become a major focus next fiscal year.

FY 2019/2020 Goals & Objectives

Goal: Improve health and wellness of Mansfield residents. ♦

Objectives:

- Encourage active lifestyles by increasing Community Center membership base.
- Promote Community Center through marketing and provide incentives for residents to stay healthy.
- Provide opportunities for families and individuals to stay active through programs, events and activities.
- Monitor the impacts of anticipated increases in Silver Sneakers and other insurance program memberships.

Goal: Acquire appropriate open space and park areas to improve quality of life. ♦

Objectives:

- Promote use of parks through educational programs and guided hikes in natural areas.
- Review and prioritize with Open Space Preservation Committee and/or Parks Advisory Committee potential property acquisitions.
- Create and update management plans for Town open space and park areas.
- Inventory park resources and develop improvement needs list.
- Improve open space and park areas to ensure safe and wholesome experiences.
- Continue to work with the Open Space Preservation Committee and the Town Council to adopt an open space action plan to highlight priority preservation projects.
- Replace and repair playscapes throughout Town to ensure a safe play environment for children.

Goal: Provide a safe and supportive environment for children to participate in quality before and after school programs. ♦

Objective:

- Increase awareness of before and after school program opportunities.
- Work with school officials to improve communication and site security for before and after school programs.

Goal: Work with area colleagues and agencies to increase regional cooperation. ♦

Objectives:

- Meet quarterly with area Parks and Recreation departments to plan seasonal staff training opportunities, generate opportunities for equipment sharing, and to promote area-wide seasonal events.
- Seek opportunities for programming partnerships.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Parks and Recreation = linkage to Natural Systems; Open Space, Parks and Agricultural Lands; Community Life; Stewardship and Implementation*

Parks and Recreation

	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Parks			
Open space and passive recreation (in acres)	2,108.49	2,300.18	2,300.18
Active recreation parks (in acres)	100.10	100.10	100.10
Total parks - including land and water (in acres)	2,208.59	2,400.28	2,400.28
Recreation			
Community Center members	5,051	5,200	5,300
Community Center memberships	2,702	2,800	2,800
Community Center visits	204,235	210,000	212,000
Youth programs offered	380	400	400
Youth program participants	3,096	3,500	3,500
Aquatics programs offered	186	200	210
Aquatics program participants	1,265	1,300	1,350
Fitness programs offered	312	330	340
Fitness program participants	2,659	2,700	2,700
Adult programs offered	53	60	70
Adult program participants	324	350	400
Special community events offered	17	15	15
Special community event participants	1,009	1,000	1,000
Community School of the Arts programs offered	303	350	450
Community School of the Arts program participants	660	700	750

**Mansfield Parks and Recreation Fund
Staffing**

	FY 17/18 Actual	FY 18/19 Budget	FY 18/19 Estimated	FY 19/20 Adopted
<u>EMPLOYEES - Full time & Part-time with benefits</u>				
Director of Parks & Recreation	1.00	1.00	1.00	1.00
Assistant Director of Parks & Recreation	1.00	1.00	1.00	1.00
Recreation Supervisor - Health & Fitness	1.00	1.00	1.00	1.00
Recreation Supervisor - Aquatics	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00
Member Services Coordinator	1.00	1.00	1.00	1.00
Administrative Services Specialist	1.00	1.00	1.00	1.00
Head Custodian	-	-	-	-
Custodian	-	-	-	-
Environmental Planner	0.58	0.58	0.58	0.58
Receptionist	0.71	0.71	0.71	0.71
TOTAL	9.29	9.29	9.29	9.29
 <u>EMPLOYEES - Part time NB, FTE</u>				
Weekend/Evening Facility Supervisors	1.15	1.02	1.05	1.07
CSA Supervisors	-	1.15	-	1.15
Receptionists	2.78	2.68	2.84	2.64
Custodians	-	-	-	-
Teen Center	0.51	0.66	0.55	0.66
Lifeguards	8.05	8.17	8.84	7.95
Fitness Attendants	2.87	2.85	2.75	2.85
TOTAL	15.36	16.53	16.03	16.32
<u>PROGRAM STAFF - Part time NB, FTE</u>	10.20	12.33	10.82	11.77
TOTAL Parks and Recreation Fund FTE	34.85	38.15	36.14	37.38

Mansfield Parks and Recreation Fund
Estimated Balance Sheet
As of June 30, 2019 and June 30, 2020
(with comparative totals for June 30, 2018)

	June 30,		
	2018	2019	2020
<u>Assets</u>	Actual	Estimated	Projected
Cash	\$ 260,664	\$ 178,487	\$ 191,047
Accounts Receivable	28,942		
Total Assets	\$ 289,606	\$ 178,487	\$ 191,047
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts Payable	\$ 64,212	\$ -	\$ -
Due to Other Funds	10,342		
Total Liabilities	74,554	-	-
Fund Balance:			
Deferred Revenue	98,245	100,000	100,000
Unassigned	116,807	78,487	91,047
Total Fund Balance	215,052	178,487	191,047
Total Liabilities and Fund Balance	\$ 289,606	\$ 178,487	\$ 191,047

Mansfield Parks and Recreation Fund
Estimated Revenues, Expenditures, and Changes in Fund Balance
As of June 30, 2019 and June 30, 2020
(With comparative totals as of June 30, 2018)

	FY 17/18	FY 18/19	FY 18/19	FY 19/20	Incr.	% Incr.
	Actual	Adopted	Estimated	Adopted	/(Decr)	/(Decr)
Revenues:						
Membership Fees	\$ 806,384	\$ 949,000	\$ 901,000	\$ 971,610	\$ 22,610	2.4%
Program Fees	852,662	925,720	855,060	950,610	24,890	2.7%
Fee Waivers	55,887	65,000	65,000	61,900	(3,100)	(4.8%)
Daily Admission Fees	51,563	56,310	53,660	55,100	(1,210)	(2.1%)
Rent - Facilities/Parties	31,888	45,310	32,310	32,310	(13,000)	(28.7%)
Employee Wellness	16,525	16,000	16,000	16,000	-	
Rent - E.O. Smith	18,225	16,880	18,000	18,000	1,120	6.6%
Charge for Services	9,050	10,000	10,000	10,000	-	
Contributions	32,165	14,250	12,750	14,250	-	
Sale of Merchandise	3,245	3,000	3,000	3,750	750	25.0%
Sale of Food	3,094	2,400	3,000	3,000	600	25.0%
Other	6,118	5,800	6,000	6,000	200	3.4%
Total Revenues	1,886,806	2,109,670	1,975,780	2,142,530	32,860	1.6%
Operating Transfers In:						
General Fund - Recreation Admin	486,020	378,325	378,325	385,890	7,565	2.0%
General Fund - Community Programs		107,625	107,625	145,130	37,505	34.8%
General Fund - Bicentennial Pond	25,000	25,000	25,000	25,000	-	
General Fund - Teen Center	25,000	25,000	25,000	25,000	-	
Total Rev. & Op Trans	2,422,826	2,645,620	2,511,730	2,723,550	77,930	2.9%
Expenditures:						
Salaries & Wages	1,305,383	1,381,410	1,314,630	1,445,300	63,890	4.6%
Benefits	270,690	296,480	296,590	308,210	11,730	4.0%
Professional & Technical	204,955	211,540	226,030	224,180	12,640	6.0%
Purchased Property Services	5,680	14,640	14,640	14,640	-	
Repairs & Maintenance	65,059	72,620	72,020	74,570	1,950	2.7%
Other Purchased Services/Rentals	258,850	282,620	286,420	284,910	2,290	0.8%
Other Supplies	50,875	70,340	60,290	69,420	(920)	(1.3%)
Energy	146,000	147,800	147,800	137,800	(10,000)	(6.8%)
Building Supplies	8,415	16,480	19,160	19,460	2,980	18.1%
Recreation Supplies	37,319	50,740	48,520	47,940	(2,800)	(5.5%)
Equipment	55,737	70,950	63,950	84,560	13,610	19.2%
Improvements						
Total Expenditures	2,408,963	2,615,620	2,550,050	2,710,990	95,370	3.6%
Excess/(Deficiency)	13,863	30,000	(38,320)	12,560	(17,441)	-58.1%
Unassigned Fund Balance, July 1	102,944	116,807	116,807	78,487		
Unassigned Fund Balance, End of Period	\$ 116,807	\$ 146,807	\$ 78,487	\$ 91,047		

**MANSFIELD DISCOVERY
DEPOT, INC.**

Daycare Combined Program Fund
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 17/18 Actual	FY 18/19 Budget	FY 18/19 Estimated	FY 19/20 Budget
Revenues:				
<u>Intergovernmental Revenues:</u>				
Day Care Grant (CDC)	\$ 339,510	\$ 332,490	\$ -	\$ -
National School Lunch	48,397	36,000		
School Readiness Grant	35,696	35,990		
Preschool Subsidies (Care4Kids)	23,071	15,780		
I/T Subsidies (Care4Kids)	529			
Not available at this time				
<u>Charge for Services & Other</u>				
Day Care Fees	680,483	887,450		
Preschool fees	88,717	91,050		
I/T Fees	23,642	26,750		
Uconn		-		
Fundraising	3,562	-		
Total Revenues	1,243,607	1,425,510	-	-
Expenditures:				
Salaries and Wages	775,015	910,000		
Employee Benefits	293,885	223,690		
Professional & Technical Services	14,793	7,370		
Property Services	72,400	63,030		
Building Repairs, Maintenance, Supplies	7,279	12,000		
Liability Insurance	8,296	7,000		
Other Purchased Services	12,945	16,000		
Food, Paper Goods & Supplies	36,085	52,250		
Utilities	20,000	35,000		
Equipment	795	10,000		
Total Expenditures	1,241,493	1,336,340	-	-
Excess/(Deficiency)	2,114	89,170	-	-
Fund Balance, July 1	93,593	95,707	95,707	95,707
Fund Balance, June 30	\$ 95,707	\$ 184,877	\$ 95,707	\$ 95,707

This fund is used to record the operations of the Mansfield Discovery Depot, a not-for-profit day care center. The Center is funded by a combination of revenues, including a grant received from the State of Connecticut Department of Social Services, parent fees and other local revenues.

The goal of the Discovery Depot is to provide quality daycare at affordable prices for the residents of Mansfield.

OTHER OPERATING FUND

270 Fund Analysis
3/14/2019

		Balance		Balance	
Activity	7/1/2018	Revenues	Expenditures	3/14/2019	
11155	Goodwin Bequest	6,723.56	-	(953.88)	5,769.68
12120	Mansfield Uniform Shirts	34.45	271.75	(271.75)	34.45
15110	Historic Document Preservation	16,182.80	10,585.00	(7,794.63)	18,973.17
16404	Property Revaluation	76,183.01	12,500.00	(10,088.57)	78,594.44
21308	Neuter Assist/Education Fund	1,270.21	-	-	1,270.21
21309	Animal Shelter Donations	-	645.36	-	645.36
22130	Mansfield Fire Donations	-	445.00	-	445.00
22180	Restitution Fees	-	-	-	-
22201	Ambulance Services	3,984.68	390,603.70	(76,415.86)	318,172.52
23113	FM Global Fire Prevention Grant	24.81	-	-	24.81
30805	Permitting/Enforcement Software	7,921.18	5,347.75	-	13,268.93
30901	Maintenance-Sale of property	4,055.45	-	-	4,055.45
40360	Town Square Activities	4,400.79	3,206.00	(4,629.70)	2,977.09
40370	Downtown Partnership	962.30	1,000.00	(944.43)	1,017.87
40372	MDP - Festival on the Green	10,625.17	10,250.50	(16,032.95)	4,842.72
40376	Holiday DUI Enforcement	-	37,243.80	(25,279.08)	11,964.72
40380	Underage Drinking Grant	-	34,299.43	(51,158.08)	(16,858.65)
40381	Neighborhood Assist.Act-Energy	13,596.47	-	-	13,596.47
40382	Neighborhood Assist.Act-Water Harvesting	33,644.71	2,500.00	-	36,144.71
40383	Click It or Ticket Program	607.84	-	-	607.84
40384	CL&P Clean Energy Program	-	-	-	-
40389	Special Events - Private Duty	3,074.46	1,587.35	-	4,661.81
40390	Town Square Concert Series	5,420.35	7,100.00	(6,497.15)	6,023.20
40391	Paterson Square Events	77.85	273.38	(238.00)	113.23
40397	Beautification Committee	420.65	-	-	420.65
40398	Mansfield Bike Tour	3,307.27	1,000.00	-	4,307.27
40441	Elderly Disabled Responsive Transp	454.34	11,283.34	(5,673.25)	6,064.43
41236	ACHIEVE	406.47	-	-	406.47
42154	Mansfield Holiday Fund - Key Bank	550.00	4,000.00	-	4,550.00
42157	Children's Grief Group	883.94	-	-	883.94
42158	Holiday Fund	29,492.54	10,089.00	(8,152.08)	31,429.46
42159	Camperships	10,204.69	25.00	(1,358.00)	8,871.69
42209	NECASA	152.95	-	(63.13)	89.82
42218	Rec. Program Scholarship Fund	5,634.78	459.65	-	6,094.43
42219	Local Prevention Council Grant-SERAC	-	5,342.00	-	5,342.00
42222	SERAC-Opioid Addiction Prevention Grant	-	5,000.00	-	5,000.00
42260	Special Needs - General	31,459.24	3,061.00	(5,552.72)	28,967.52
42301	Senior Programs	19,237.04	24,075.01	(21,093.35)	22,218.70
42306	TVCCA Senior Nutrition	20.00	1,720.00	-	1,740.00
42308	Senior Ctr Veteran's Day	3,346.16	544.00	(535.47)	3,354.69
42309	Senior Ctr - Herrmann Trust	2,769.37	-	-	2,769.37
42311	Senior Newsletter	1,515.13	300.00	-	1,815.13
42312	Senior Center Café & Library	27,216.79	2,111.07	(10,279.99)	19,047.87
43200	Friends of Library	13,238.55	10,000.00	(5,311.36)	17,927.19
43202	Hall Bequest - Mansfield Public Library	7,198.67	-	(1,424.94)	5,773.73
43203	Hall Bequest - Doris Davis Garden	8,071.88	-	-	8,071.88
43204	Library Re-Sale/Contribution	4,425.01	4,474.67	(1,425.77)	7,473.91
43332	Library Connection Technology Grant	5,800.00	-	-	5,800.00

270 Fund Analysis

3/14/2019

		Balance		Balance	
Activity	7/1/2018	Revenues	Expenditures	3/14/2019	
44108	Community Center - Teen Center	14.34	-	-	14.34
44109	Land Protection Program	10,490.74	2,773.00	(2,537.18)	10,726.56
44110	Comm Ctr Accessibility	36.82	-	-	36.82
44120	Mansfield Community Playground	242.80	-	(20.35)	222.45
44121	Bicentennial Pond Trail Design	699.85	-	-	699.85
44122	Mansfield Dog Park	313.25	-	-	313.25
44124	Gawlicki Family Foundation - MCC	3,283.83	-	(1,586.41)	1,697.42
60210	CT Association for the Gifted	86.93	-	-	86.93
61209	Goodwin Special Ed Donations	1,140.00	-	-	1,140.00
62115	MMS Summer School Program	-	3,000.00	(12,834.55)	(9,834.55)
62120	Oak Grove School	-	17,179.00	(9,269.51)	7,909.49
62144	CT Writing Project	464.98	-	-	464.98
62145	Enriching Student Achievement	37,185.87	-	(6,016.91)	31,168.96
62151	Goodwin Donations	995.27	-	-	995.27
62160	Southeast School Donations	142.73	-	-	142.73
62215	MMS Book Fund	20.00	-	-	20.00
62222	Chris Rogers Award-Junior Robotics	1.45	-	-	1.45
62263	Special Education Grants/Tuition	291,445.04	41,218.26	(6,572.76)	326,090.54
62265	Preschool Tuition	51,592.34	-	-	51,592.34
62272	Crepeau MMS Spec. ED.	991.40	-	-	991.40
62275	Early Childhood Fund	3,739.12	-	-	3,739.12
62276	Goodwin Greenhouse Fund	205.12	-	-	205.12
62278	Mohegan Tribe Challenge	360.12	-	-	360.12
62280	Graustein Memorial Fund	8.55	-	-	8.55
62282	MPS Birthday Book Buddies	5,533.08	420.00	(288.74)	5,664.34
62283	Tim Quinn Music Program	121.77	-	-	121.77
62286	AASL Research Grant-Bark if you can read	40.00	-	-	40.00
62289	Mary Turcotte Fund	855.00	-	-	855.00
62291	CAS Foundation-Endowment/Flanagan Gr	140.00	-	-	140.00
62292	Southeast Buddy Bench	227.77	-	-	227.77
62294	NE Dairy & Food Council Grant	389.54	-	-	389.54
62297	IMLS Sparks Grant	5.07	-	-	5.07
62410	Rachel Leclerc Spec. Education Fund	1,112.02	-	-	1,112.02
63104	Farm Viablility Grant	-	-	(31,868.51)	(31,868.51)
63403	Suzuki	34,091.09	24,700.00	(22,202.28)	36,588.81
63404	Dorothy C. Goodwin Program	554.90	-	-	554.90
63405	School Use Fund (62609)	3,954.66	2,352.00	-	6,306.66
84135	Town Square	14,606.55	-	(844.82)	13,761.73
		829,687.56	692,986.02	(355,216.16)	1,167,457.42

DEBT SERVICE

DEBT SERVICE FUND – LONG TERM DEBT

The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest, and related costs.

FY 2018/2019 Accomplishments

- Ended Fiscal Year 2017/18 with a Fund Balance of \$35,576. ♦
- Anticipate ending Fiscal Year 2018/19 with a Fund Balance of \$237,143 after reducing outstanding bonded debt by \$220,000. This balance reflects the receipt of bond premium of \$234,076 from the 2019 GOB issue. ♦

FY 2019/2020 Trends & Key Issues

The FY 2019/20 Debt Service Fund is receiving a transfer from the General Fund of \$410,250 and a transfer from the Sewer Fund of \$257,540 to make the debt service payments due for FY 2019/20. The Sewer Fund is covering the debt service on \$3,000,000 of the sewer portion of the debt. It is to be funded from sewer assessments. This budget includes debt service payments for the 2011 and 2019 G.O. bond issues and reduces outstanding bonded debt by \$585,000. Principal outstanding as of June 30, 2019 is \$8,875,000, with authorized but unissued debt for: Open Space - \$558,000.

**Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance**

	16/17 Actual	17/18 Actual	18/19 Estimated	19/20 Adopted	20/21 Projected
Revenues:					
Bond Premium			\$ 234,076		
Interest on Unspent Balance					
Total Revenues	-	-	234,076	-	-
Operating Transfers In - General Fund	285,000	285,000	310,000	410,250	630,000
Operating Transfers In - Sewer Oper Fund			35,400	257,540	251,250
Total Revenues and Operating Transfers In	285,000	285,000	579,476	667,790	881,250
Expenditures:					
Principal Retirement					
Interest - Notes			10,586		
Principal Retirement - GOB 2011 & 2019	220,000	220,000	220,000	585,000	585,000
Interest - GOB 2011 & 2019	73,725	67,125	60,525	317,266	295,376
Issuance Costs (Notes & Bonds)			86,798		
Total Expenditures	293,725	287,125	377,909	902,266	880,376
Revenues and Other Financing Sources Over/(Under) Expend	(8,725)	(2,125)	201,567	(234,476)	874
Fund Balance, July 1	46,426	37,701	35,576	237,143	2,667
Fund Balance, June 30	\$ 37,701	\$ 35,576	\$ 237,143	\$ 2,667	\$ 3,541

**Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>
	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	630,000	610,000	600,000	550,000	520,000
Operating Transfers In - Sewer Oper Fund	243,750	236,250	228,750	221,250	213,750
Total Revenues and Operating Transfers In	873,750	846,250	828,750	771,250	733,750
Expenditures:					
Principal Retirement					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	585,000	585,000	585,000	585,000	565,000
Interest - GOB 2011 & 2019	270,523	245,403	218,900	191,850	164,800
Issuance Costs (Notes & Bonds)					
Total Expenditures	855,523	830,403	803,900	776,850	729,800
Revenues and Other Financing Sources Over/(Under) Expend	18,227	15,847	24,850	(5,600)	3,950
Fund Balance, July 1	3,541	21,768	37,615	62,465	56,865
Fund Balance, June 30	\$ 21,768	\$ 37,615	\$ 62,465	\$ 56,865	\$ 60,815

**Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>26/27</u> <u>Projected</u>	<u>27/18</u> <u>Projected</u>	<u>28/29</u> <u>Projected</u>	<u>29/30</u> <u>Projected</u>	<u>30/31</u> <u>Projected</u>
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	300,000	300,000	290,000	290,000	280,000
Operating Transfers In - Sewer Oper Fund	209,250	204,750	200,250	195,750	191,250
Total Revenues and Operating Transfers In	509,250	504,750	490,250	485,750	471,250
Expenditures:					
Principal Retirement					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	365,000	365,000	370,000	370,000	370,000
Interest - GOB 2011 & 2019	145,850	134,900	123,950	112,850	101,750
Issuance Costs (Notes & Bonds)					
Total Expenditures	510,850	499,900	493,950	482,850	471,750
Revenues and Other Financing Sources Over/(Under) Expend	(1,600)	4,850	(3,700)	2,900	(500)
Fund Balance, July 1	60,815	59,215	64,065	60,365	63,265
Fund Balance, June 30	\$ 59,215	\$ 64,065	\$ 60,365	\$ 63,265	\$ 62,765

**Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>31/32</u> <u>Projected</u>	<u>32/33</u> <u>Projected</u>	<u>33/34</u> <u>Projected</u>	<u>34/35</u> <u>Projected</u>	<u>35/36</u> <u>Projected</u>
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	280,000	270,000	260,000	250,000	250,000
Operating Transfers In - Sewer Oper Fund	186,750	182,250	177,750	173,250	168,750
Total Revenues and Operating Transfers In	466,750	452,250	437,750	423,250	418,750
Expenditures:					
Principal Retirement					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	370,000	370,000	370,000	370,000	370,000
Interest - GOB 2011 & 2019	90,650	79,550	68,450	57,350	46,250
Issuance Costs (Notes & Bonds)					
Total Expenditures	460,650	449,550	438,450	427,350	416,250
Revenues and Other Financing Sources Over/(Under) Expend	6,100	2,700	(700)	(4,100)	2,500
Fund Balance, July 1	62,765	68,865	71,565	70,865	66,765
Fund Balance, June 30	\$ 68,865	\$ 71,565	\$ 70,865	\$ 66,765	\$ 69,265

**Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>36/37</u>	<u>37/38</u>	<u>38/39</u>
	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:			
Bond Premium			
Interest on Unspent Balance			
Total Revenues	-	-	-
Operating Transfers In - General Fund	240,000	240,000	230,000
Operating Transfers In - Sewer Oper Fund	164,250	159,570	154,870
Total Revenues and Operating Transfers In	404,250	399,570	384,870
Expenditures:			
Principal Retirement			
Interest - Notes			
Principal Retirement - GOB 2011 & 2019	370,000	370,000	370,000
Interest - GOB 2011 & 2019	35,150	23,588	12,025
Issuance Costs (Notes & Bonds)			
Total Expenditures	405,150	393,588	382,025
Revenues and Other Financing Sources Over/(Under) Expend	(900)	5,982	2,845
Fund Balance, July 1	69,265	68,365	74,347
Fund Balance, June 30	<u>\$ 68,365</u>	<u>\$ 74,347</u>	<u>\$ 77,192</u>

Town of Mansfield
Summary of Total Debt Service Payable
and
Budget Projections for FY 2019/20

Description	FY 17/18 Actual	FY 18/19 Estimated	Budget Projections 19/20			To/(From) Fund Balance /Sewer Fund	Net Payable
			Principal	Interest	Total		
School Projects:							
Serial Bonds	\$ 102,128	\$ 99,804	\$ 117,500	\$ 50,931	\$ 168,431		\$ 168,431
	102,128	99,804	117,500	50,931	168,431	-	168,431
General & Sewer Purpose:							
Serial Bonds	\$ 184,996	\$ 180,720	\$ 467,500	\$ 266,335	\$ 733,835	\$ 492,016	\$ 241,819
	184,996	180,720	467,500	266,335	733,835	492,016	241,819
Total Debt Service	\$ 287,124	\$ 280,524	\$ 585,000	\$ 317,266	\$ 902,266	\$ 492,016	\$ 410,250

**Town of Mansfield
Estimated Serial Bonds Payable
FY 2018/19**

School Issues	Principal	Interest	Total	Net Payable
March 22, 2011	77,500	19,979	97,479	97,479
March 5, 2019	40,000	30,952	70,952	70,952
	117,500	50,931	168,431	168,431

Town Issues	Principal	Interest	Total	Net Payable
March 22, 2011	142,500	33,946	176,446	176,446
March 5, 2019	325,000	232,389	557,389	557,389
	467,500	266,335	733,835	733,835
Grand Total	\$ 585,000	\$ 317,266	\$ 902,266	\$ 902,266

**Town of Mansfield
Serial Bonds Summary
Schools And Town
Estimated as of June 30, 2019**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2018	\$638,500	\$1,101,500	\$1,740,000
Issued During Period	873,000	6,482,000	7,355,000
Retired During Period	77,500	142,500	220,000
Balance at June 30, 2019	<u>\$1,434,000</u>	<u>\$7,441,000</u>	<u>\$8,875,000</u>

Changes in Bonds and Notes Outstanding

	<u>Serial Bonds</u>	<u>BAN's</u>	<u>Total</u>
Balance at July 1, 2018	\$1,740,000		\$1,740,000
Debt Issued	7,355,000		7,355,000
Debt Retired	220,000		220,000
Balance at June 30, 2019	<u>\$8,875,000</u>	<u>\$0</u>	<u>\$8,875,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>Total</u>
		<u>P & I</u>	<u>I</u>		
2011 Town General Purpose Obligation Bond	1,485,000	3/15	9/15	771,500	771,500
2011 Town Sewer Purpose Obligation Bond	330,000	3/15	9/15	187,500	187,500
2011 School General Obligation Bond	1,025,000	3/15	9/15	561,000	561,000
2019 Town General Purpose Obligation Bond	482,000	3/1	9/1	482,000	482,000
2019 Town Sewer Purpose Obligation Bond	6,000,000	3/1	9/1	6,000,000	6,000,000
2019 School General Obligation Bond	873,000	3/1	9/1	873,000	873,000
	<u>\$10,195,000</u>			<u>\$8,875,000</u>	<u>\$8,875,000</u>

Town of Mansfield
Estimated Detail of Debt Outstanding
Schools and Towns
As of June 30, 2019

	Original Amount	Estimated Balance 06/30/19
Schools :		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	\$ 561,000
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	873,000
	1,898,000	1,434,000
Schools Outstanding Debt		
Town :		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	\$ 173,620	\$ 95,500
Hunting Lodge Road Bikeway	105,250	56,000
Salt Storage Shed	263,130	143,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	164,000
Various Equipment Purchases	93,000	23,000
Facility Improvements	40,000	10,000
Transportation Facility Improvements	130,000	73,000
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	207,000
2019 General Obligation Bonds:		
Open Space	482,000	482,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	187,500
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	6,000,000
	8,297,000	7,441,000
Town Outstanding Debt		
Total Debt Outstanding	\$ 10,195,000	\$ 8,875,000

ENTERPRISE FUNDS

PUBLIC WORKS - SEWER OPERATING ENTERPRISE – 811 FUND

UConn Sewer Fund – This Fund accounts for the provision of water and sewer services provided by the University of Connecticut to certain residents of the Town. All activities necessary to provide such services are accounted for in this Fund.

Willimantic Sewer Fund – This Fund accounts for the provision of sewer service in southern Mansfield, which sewers connect to the Town of Windham’s sewers and wastewater treatment facility. All activities necessary to provide such services are accounted for in this Fund.

FY 2018/2019 Accomplishments

- Completed the eighth year under an agreement with the Town of Windham for Mansfield’s participation in the reconstruction of the Windham Water Pollution Control Facility, which pays for facility upgrades as well as Windham’s operation of the southerly Mansfield sewers. ♦
- Completed design of Four Corners sanitary sewer system and sewer pump stations, and acquisition of easements from UConn and residents. Awarded contract and began construction. ♦
- Continued maintenance of the Storrs Center Development and administered the On-Call Pumping Station maintenance contract. ♦
- Initiated the second year under the new comprehensive sewer service agreement with UConn replacing the previous agreement from 1989. ♦
- Utilized a billing vendor for billing and collection services for the UConn collection system.

FY 2019/2020 Trends & Key Issues

Quarterly payments of approximately \$21,250 to Windham for Mansfield’s flow proportionate share of the Windham sewage treatment plant upgrade will continue through 2032. The Town will complete the Four Corners sewer system construction and begin assessment process. Monitoring of the contract operations of the South Eagleville and Storrs Center pump stations (including emergency responses) will continue. The Town will begin paying a portion of capital expenditure for mutual projects within the UConn Collection System.

FY 2019/2020 Goals & Objectives

Goal: Complete construction of the Four Corners sanitary sewer system. ♦

Objectives:

- Coordinate construction completion with Economic Opportunity Zone deadlines.

Goal: Evaluate contract operations of the Town’s two pump stations. ♦

Objectives:

- Receive and review inspection and operations reports.
- Provide annual report evaluating this service.

Goal: Provide northern sewer customers with better predictability on sewer rates. ♦

Objectives:

- Establish a larger fund to absorb unforeseen necessary expenditures to maintain the sewer system.
- Establish long-term testing and repair schedule.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan.
Sewer Fund = linkage to Infrastructure; Stewardship and Implementation

TOWN OF MANSFIELD
UCONN SEWER ENTERPRISE FUND ESTIMATED BUDGETS

	<u>2018/19</u> <u>Adopted</u>	<u>2019/20</u> <u>Adopted</u>
OPERATING REVENUES:		
Interest and Lien Fees	\$ -	\$ -
Water/Sewer Charges	<u>327,500</u>	<u>327,500</u>
Total Operating Revenues	327,500	270,000
OPERATING EXPENSES:		
Pump Station Maintenance	24,590	22,000
Water/Sewer Billings	208,699	175,000
Purchased Services & Supplies	13,330	33,600
Debt Service Payment		257,542
Depreciation	<u>10,080</u>	<u>36,000</u>
Total Operating Expenses	<u>256,699</u>	<u>524,142</u>
Operating Income/(Deficit)	70,801	(254,142)
Retained Earnings, July 1	<u>1,215,594</u>	<u>1,286,395</u>
Retained Earnings, June 30	<u><u>\$ 1,286,395</u></u>	<u><u>\$ 1,032,253</u></u>

TOWN OF MANSFIELD
WILLIMANTIC SEWER ENTERPRISE FUND ESTIMATED BUDGET

	<u>2018/19</u> <u>Adopted</u>	<u>2019/20</u> <u>Adopted</u>
OPERATING REVENUES:		
Sewer Charges	\$260,210	\$260,210
Other Revenues	2,000	1,500
Total Operating Revenues	<u>262,210</u>	<u>261,710</u>
 OPERATING EXPENSES:		
Sewer Billings	145,930	152,500
Purchased Services & Supplies	3,300	3,300
Windham Sewage Treatment Plant Upgrade	98,710	91,610
Depreciation	14,270	14,300
Total Operating Expenses	<u>262,210</u>	<u>261,710</u>
Operating Income/(Deficit)	-	-
Retained Earnings, July 1	<u>388,824</u>	<u>388,824</u>
Retained Earnings, June 30	<u><u>\$388,824</u></u>	<u><u>\$388,824</u></u>

PUBLIC WORKS – SOLID WASTE MANAGEMENT – 812 FUND

The Solid Waste Fund provides for the operation of the Town's refuse collection and disposal system, recycling program, and the Transfer Station. The Solid Waste Fund is a self-supporting enterprise fund, maintained by user fees and revenues generated from salvaging and recycling efforts. The Town has single-stream recycling where all curbside recyclables are collected together. Additionally, the Town recycles all rigid plastic containers, except Styrofoam. Residential refuse collection is contracted to Willimantic Waste Paper Company until 2023 (single-family) and 2019 (multi-family). Assigned staff supports the Town's energy conservation and sustainability efforts.

The Town participates in the Mid Northeast Recycling Operating Committee for contracts for recovered materials, the administration of the regional household hazardous waste collection facility, and the state program for recycling household electronics, paint, mattresses and box springs.

FY 2018/2019 Accomplishments

- Continued to manage the multi-family and single-family trash and recycling collection contracts.
- Completed conversion from 95 recycle carts to recycle dumpsters at most of the multi-family complexes.
- Began inspecting multi-family recycling and engaging multi-family managers in communicating a clean recycling message to residents.
- Added a separate container for shredded paper recycling at the transfer station. ♦
- Offered the first small compost operator training at the Town Hall for Connecticut transfer station employees, schools and community gardens.
- Continued to offer a spring time paper shredding event at the transfer station.
- The food scrap demonstration project at the Transfer Station concluded. CT DEEP granted approval to continue accepting food scraps for composting as an on-going operation at the transfer station. ♦
- Supported the Town's "Celebrate Mansfield Festival" as a low-waste event. ♦
- Collaborated with Parks and Recreation summer camp to reduce lunch waste and implement composting. ♦
- Continued active management of the four schools' on-site composting system. ♦
- Collaborated with Youth Services and Parks and Recreation to produce two school public service announcements on school composting as a Mansfield Mustangs activity. ♦
- Dispersed "Bring Your Own Bag" bags at various town events. ♦
- Continued organizing quarterly Repair Cafes. ♦
- Worked with Sustainability Committee and Town Council to register Mansfield as a Sustainable CT community.
- Presented a draft plastic bag ordinance to Town Council and worked with the Town Council Ordinance Development and Review Subcommittee in their review of it. ♦
- Worked with the Climate Action Task Force to develop a final report on their findings. ♦

FY 2019/2020 Trends & Key Issues

China has closed its doors to most exported recyclables, affecting the value of recyclables and forcing the rise of quality standards. For the first time, beginning January 1, 2019, the Town of Mansfield will be paying for single-stream recyclables rather than get paid for them. This creates an even greater need to provide clear recycling messages and develop ways to minimize waste.

The recently launched Sustainable CT program has generated an overwhelmingly positive response from Connecticut municipalities. One aspect of the Sustainable CT program places an emphasis on waste reduction by challenging communities to examine how they use resources and minimize consumption. Mansfield is posed to apply for certification in 2019.

FY 2019/2020 Goal & Objectives

Goal: Facilitate initiatives that focus on waste prevention and reuse. ♦

Objectives:

- Continue to offer “Bring Your Own Bag” bags through the Senior Center and food pantry.
- Manage transition if Town Council adopts a plastic checkout bag ordinance.
- Continue to organize quarterly Repair Cafés.
- Explore reuse opportunities at the transfer station.
- Update the Town’s low waste guidance and promote its use.
- Apply for a RecycleCT waste reduction grant in order to offer a summer waste reduction themed movie series on the town square.

Goal: Capture residential/municipal food scraps for composting. ♦

Objectives:

- Evaluate the viability of a residential food scrap collection pilot.
- Continue to promote composting at the Mansfield Transfer Station.
- Offer a composting workshop for residents.
- Work with the school building committee to ensure that a new school building project includes provisions for composting.

Goal: Improve quality of recyclables collected residentially.

Objective:

- Work with Solid Waste Advisory Committee to review and clarify the town’s recycling information.
- Continue to inspect multi-family recycling and provide feedback and resources to improve participation and reduce contamination.
- Begin inspections of single-family recycling.

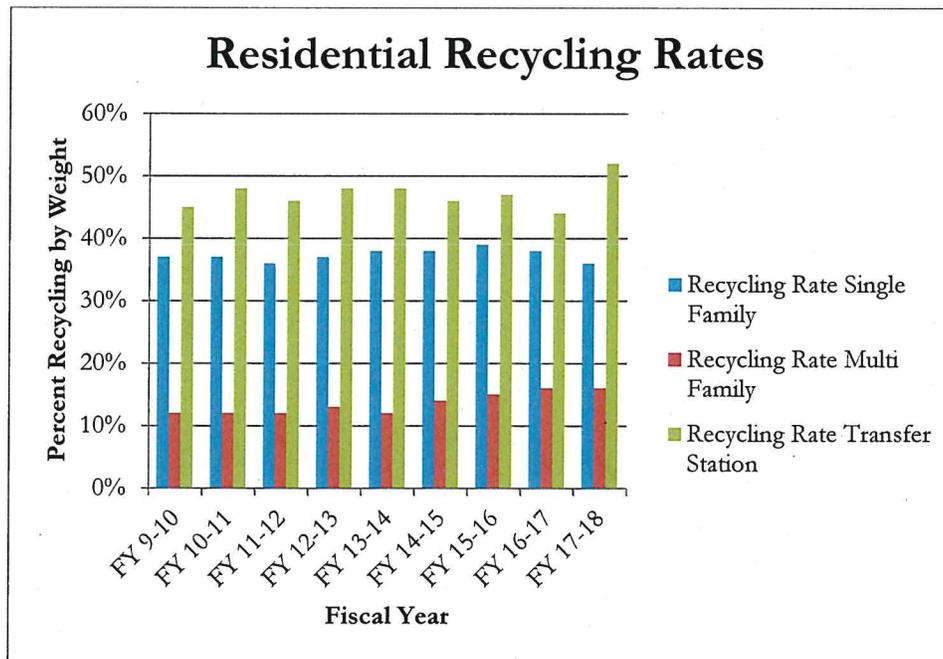
Goal: Promote sustainability in all town functions. ♦

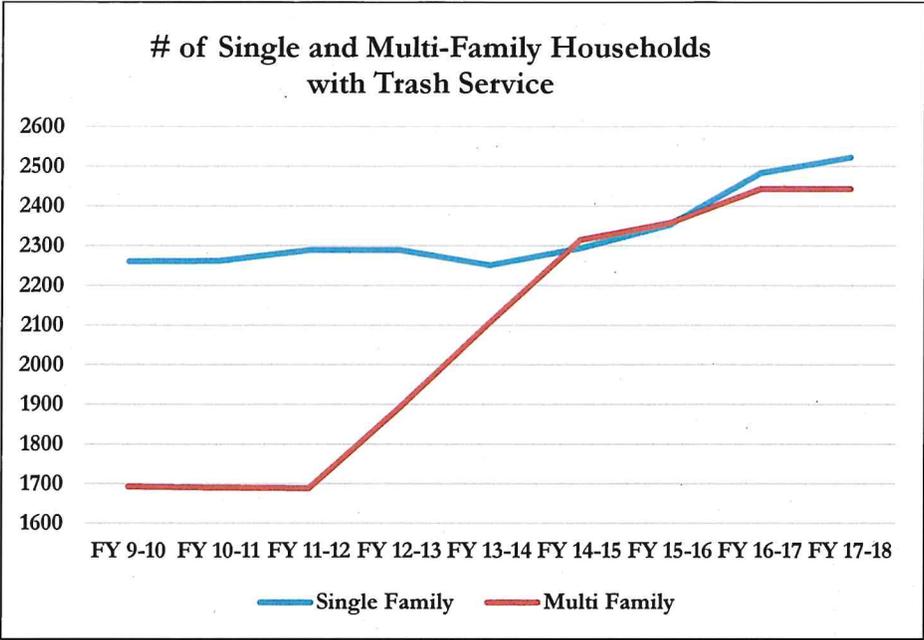
Objective:

- Collaborate with diverse town committees/commissions/boards to achieve Sustainable CT certification.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan.
Solid Waste = linkage to Infrastructure

Solid Waste	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Residential Refuse			
Residential refuse accounts	4,900	5,000	5,200
Tons of residential refuse collected from residential accounts	2,745	2,900	3,200
Tons of residential refuse collected from central drop-off location (Transfer Station)	265	280	300
Tons of refuse to the incinerator	3,010	3,180	3,500
Tons of bulky waste transferred	390	420	440
Recycling			
Residential recycling accounts	4,900	5,000	5,200
Tons of recycling collected from residential accounts	1,140	1,250	1,450
Tons of recycling collected from central drop-off location (Transfer Station)	230	240	250





Solid Waste Management Fund - Fund 812
Revenues, Expenditures and Changes in Retained Earnings

	FY 17/18 Actual	FY 18/19 Budget	FY 18/19 Estimated	FY 19/20 Adopted
Revenues:				
Garbage Collection Fees	\$ 1,235,562	\$ 1,154,470	\$ 1,154,470	\$ 1,165,970
Transfer Station Fees	123,265	120,000	120,000	125,000
Other	29,261	16,350	16,350	21,550
Sale of Recyclables	10,433	2,300	2,300	2,600
Total Revenues	1,398,521	1,293,120	1,293,120	1,315,120
Operating Expenses:				
Tipping Fees	229,529	268,770	268,770	279,200
Contract Pickup	605,450	623,640	623,640	627,600
Wage and Fringe Benefits	241,129	243,710	243,710	254,870
Supplies and Services	63,232	108,230	108,230	143,000
Equipment	98,280	180,000	180,000	200,000
Depreciation Expense	35,071	50,000	50,000	50,000
Total Expenses	1,272,691	1,474,350	1,474,350	1,554,670
Net Income/(Loss)	125,830	(181,230)	(181,230)	(239,550)
Retained Earnings/(Deficit), July 1	724,416	850,246	850,246	669,016
Retained Earnings/(Deficit), June 30	<u>\$ 850,246</u>	<u>\$ 669,016</u>	<u>\$ 669,016</u>	<u>\$ 429,466</u>

TRANSIT FUND

The Transit Fund budget accounts for transit related expenditures and revenues associated with the Nash-Zimmer Transportation Center (NZTC) and various contributions the Town makes to Windham Region Area Transit (WRTD). The Town's contributions to WRTD help support their services in Mansfield: Special Fare Program; Storrs-Willimantic route; ADA transport; and Dial-A-Ride. Town residents Alex Marcellino and Christine Wilson serve on the WRTD Board of Directors.

FY 2018/2019 Accomplishments

- The Mansfield Public Library staff continued the day to day management of the NZTC in cooperation with the Mansfield Downtown Partnership.
- The Mansfield Public Library Express is fully integrated into the NZTC and is open Monday – Saturday. The Library has tracked the number of checkouts and returns since May 2016. The use of the Library Express has increased steadily since it opened. Over the course of FY 2018 the Library Express had a total of 13,128 circulations. This is a 150% increase in total circulation when compared to circulation activity in FY 2017. Since July 2018, the Library Express has seen an average of 1,430 total circulations per month. Compared to the first six months of the previous fiscal year, total circulation at the Library Express has increased by 58%.
- Over the last year, community programming has included monthly game nights, health and wellness discussions, and a recycling program presented by the Town of Mansfield's Recycling Coordinator. ♦
- Trained Storrs Center Ambassadors to provide improved desk coverage and information services at NZTC.
- Worked with Ride Systems, WRTD, UConn Transportation, CTtransit and Peter Pan to ensure schedules and arrival times are as accurate as possible on display screens. ♦
- Promoted WRTD, CTtransit and Peter Pan bus services to interested local and regional community members. ♦
- Tracked “use” statistics of the NZTC on a monthly basis, including visitor questions about downtown businesses, directions, parking and the four bus providers. The NZTC is serving as a visitor information center along with its library and transportation services.
- Advertised and promoted CTtransit stop at NZTC which came to fruition in August 2017 after advocacy from the Town and UConn. Ridership continues to increase; a new weekday ridership record was made on October 12, 2018. There were 1,007 passenger trips on that Friday. Ridership has increased by 57.1% over the past year. Fridays are exceptionally busy. In order to alleviate crowding, CTtransit has begun to tandem buses from Storrs to Hartford on Friday afternoons. ♦
- Worked with UConn to promote a bus shuttle service to and from UConn basketball games and the downtown with the goal to increase business and restaurant use in the downtown, while easing traffic during game nights. Use of the shuttle increased throughout 2018 and is being heavily promoted by the Mansfield Downtown Partnership for the 2018-2019 season.

FY 2019/2020 Trends & Key Issues

Early budget indicators from the State of Connecticut DOT indicated potential revenue cuts to WRTD for FY 2018/19 that would have affected service levels, fares and staffing. Fortunately this cut did not occur – instead a 2.5% increase was received which brought funding back to FY 2015/2016 funding levels. With this limited funding environment, WRTD is seeking efficiencies and forging collaborations, including with UConn and the Town of Mansfield, to ensure the transportation

services in Mansfield and surrounding areas continue to meet needs of local residents for many years to come and evolve as needs change.

WRTD's Storrs-Willimantic Route had over 84,000 riders in FY 2018, many of whom travelled within Town from Mansfield Center to the UConn campus. WRTD Dial-A-Ride carried over 3,500 riders in FY 2018.

Connecticut's U-Pass Program is key for public transit ridership connecting in and around Mansfield. This program, introduced in fall 2017, gives students at participating schools access to free rides on many public transportation services that run within Connecticut. During the UConn semesters, over 70% of riders use a U-Pass to travel on the CT Transit 913 and WRTD Storrs-Willimantic route. Strong ridership from these U-Pass holders provide clear evidence of the need for transit.

Public transportation users expect to have accurate, easy-to-access information about buses readily available via their smart phones. Staff will evaluate how the NZTC's bus information system can evolve to meet this expectation, in conjunction with staff at WRTD and UConn.

As CTtransit ridership continues to grow, the NZTC can continue to expand its reach as a center for alternative transportation, visitor information and centralized library services.

FY 2019/2020 Goals & Objectives

Goal: Develop and implement programs and services for the NZTC that meet the needs of the community. ♦

Objectives:

- Increase ridership for Peter Pan, CTtransit and WRTD.
- Increase use of Mansfield Library Express.
- Increase number of community programs offered at NZTC.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Transit Fund = linkage to Community Life; Infrastructure

Transit Services Fund - Fund 816
Revenues, Expenditures and Changes in Retained Earnings

	Actual 17/18		Budget 18/19		Adopted 19/20	
	Nash-Zimmer Transp. Ctr.	WRTD	Nash-Zimmer Transp. Ctr.	WRTD	Nash-Zimmer Transp. Ctr.	WRTD
Revenues:						
Transient Parking Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monthly Parking Fees						
Violation Revenue						
Rental Income	13,464		13,200		13,200	
Miscellaneous Income	35					
General Fund Contribution		128,000	105,000	128,000	80,000	130,170
Storrs Center Reserve						
Capital Non-recurring Contrib						
Capital Contribution	239,000					
Total Revenues	252,499	128,000	118,200	128,000	93,200	130,170
Operating Expenses:						
Salaries and Benefits	49,847		53,880		52,340	
Professional & Technical	385		5,000		2,000	
Repairs & Maintenance	3,409					
Insurance	7,558		7,790		1,000	
Purchased Services	18,514		27,210		26,050	
Dial-A-Ride		36,802		36,800		37,900
Fixed Route		66,907		66,910		68,920
Disabled Transport		18,267		18,270		18,820
Pre-paid Fare (Fare-free)		6,141		4,400		6,000
Utilities	10,020		15,500			
Supplies & Miscellaneous	5,110		5,000		8,800	
Other			2,000		2,000	
Depreciation	63,097					
Transfer Out to Capital						
Total Expenses	157,940	128,117	116,380	126,380	92,190	131,640
Net Income/(Loss)	94,559	(117)	1,820	1,620	1,010	(1,470)
Retained Earnings/(Deficit), July 1	10,208	23,209	104,767	23,092	106,587	24,712
Retained Earnings/(Deficit), June 30	\$ 104,767	\$ 23,092	\$ 106,587	\$ 24,712	\$ 107,597	\$ 23,242

HEALTH INSURANCE FUND

HEALTH INSURANCE – 831 FUND

The Health Insurance Fund is an internal service fund used to finance the costs of health insurance benefits. The goal of the fund is to provide health insurance in the most efficient and cost-effective manner possible. To reduce costs, the Town finances health insurance on a self-insured basis. The self-insured fund covers the employees and some retirees of the following entities: Town of Mansfield; Mansfield Board of Education; Regional School District No. 19; Eastern Highlands Health District; Mansfield Discovery Depot; Mansfield Downtown Partnership; and the Mansfield Housing Authority.

FY 2018/2019 Accomplishments

- Continued to implement a number of new health insurance plans for Town, MBOE and Region 19 employee groups; implemented a HDHP health insurance plan with HSA bank for BOE employees.
- Completed the fourth annual 1095-C reporting requirement, as mandated by the Affordable Care Act.
- Completed the fourth annual review of the “30 hour” rule for offering health insurance coverage to employees, as mandated by the Affordable Care Act.
- Conducted an employee wellness and benefits fair for Town-MBOE-Region 19 employees in October 2018.

FY 2019/2020 Trends & Key Issues

Staff will continue to educate employees about plan design and health care options and to negotiate plan design changes when appropriate in an effort to manage claims costs. Nearly all employee groups at Regional School District #19, and nearly all Mansfield Board of Education employee groups have transitioned to a HDHP health insurance plan. Town employees now have the option to pick from a HDHP plan or a PPO plan as of January 1, 2019. Introduction of HDHP plans has resulted in extensive education efforts with employees about their health insurance benefits, as well as their corresponding health savings accounts (HSA).

FY 2019/2020 Goals & Objectives

Goal: Provide an employee wellness program that promotes healthy lifestyles. ♦

Objectives:

- Maintain or lower the five-year health insurance claims experience trend.
- Increase participation in the Be Well Rewards Program to 55% (or more) of eligible Town-MBOE-Region 19 employees.
- Maintain or increase percentage of Be Well Rewards Program participants receiving a reward to 65% (or more) of Program participants.

Goal: Maintain the Health Insurance Fund balance to an amount equivalent to being fully insured. ♦

Objectives:

- Maintain fund balance for the Health Insurance Fund at 125% of expected claims or higher.
- Conduct audits for Health Insurance Fund (payment in lieu, active and retiree insurances) to ensure accuracy in billing, payments, and employee/retiree program eligibility.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan. *Health Insurance = linkage to Community Life; Stewardship and Implementation*

Health Insurance	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Employee Wellness			
Percentage of eligible employees participating in the Be Well Rewards Program	44%	50%	57%
Percentage of Be Well Rewards Program participants receiving a reward	61%	65%	70%
Number of employees participating in the Be Well Fitness Program	70	86	100
Health Insurance Claims Experience			
5 year average claims increase/decrease	5.9%	7.6%	6%
Fund balance maintained at 125% of expected claims or higher	64%	130%	122%

**Town of Mansfield
Health Insurance Fund
Estimated Revenues, Expenditures and Changes in Fund Balance
FY 16/17 - 19/20**

	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Estimated	FY 19/20 Adopted
Revenues:					
Premiums	\$ 9,910,589	\$ 9,579,048	\$ 9,698,990	\$ 9,648,421	\$ 8,486,500
Interest Income	15,534	35,411	12,000	53,224	40,000
Insurance Refunds					
Transfers In - CNR Fund					
Total Revenues	9,926,123	9,614,459	9,710,990	9,701,645	8,526,500
Expenditures:					
Salaries and Benefits	141,987	79,918	71,470	75,923	77,820
Retention/Access Fees (Admin)	372,464	642,988	649,520	550,000	481,140
Employee Wellness Program	99,108	98,208	105,200	101,500	102,700
HSA Contributions	222,314	368,507	698,420	605,542	581,640
Consultants	29,800	31,070	45,000	45,000	35,000
Shared IT Services	10,000		10,000	10,000	10,000
PPACA Fee	33,075		2,680	2,680	
Medical Claims	6,967,359	7,505,383	8,648,370	7,516,000	7,718,440
OPEB Contribution					500,000
Total Expenditures	7,876,107	8,726,074	10,230,660	8,906,645	9,506,740
Revenues Over/(Under) Expenditures	2,050,016	888,385	(519,670)	795,000	(980,240)
Fund Balance, July 1	1,182,611	3,232,627	4,121,012	4,121,012	4,916,012
Fund Balance, June 30 (Res. for Future Claims)	\$ 3,232,627	\$ 4,121,012	\$ 3,601,342	\$ 4,916,012	\$ 3,935,772

**WORKERS'
COMPENSATION FUND**

WORKERS' COMPENSATION INSURANCE – 832 FUND

The Workers Compensation Insurance Fund is an internal service fund used to make payments for workers compensation insurance premiums for the Town and Mansfield Board of Education. The Town, Mansfield Board of Education, Regional School District #19, and the Eastern Highlands Health District currently purchase its workers compensation insurance through the Connecticut Interlocal Risk Management Agency (CIRMA). By participating in this insurance pool, the goal is to control swings in premium costs. The Fund also designates the balance in retained earnings for future workers compensation related expenses.

FY 2018/2019 Accomplishments

- Conducted Safety and Wellness Committee meetings and safety site walk-throughs with Town and school personnel. Continued guest speaker series for committee meetings with topics focused on safety and/or wellness areas of interest. ♦
- Published seasonal safety publications during the year. ♦
- Completed OSHA 300 reports for Town-MBOE-Region. ♦
- Received a member's equity distribution payment from CIRMA for the Town Workers Compensation Policy in the amount of \$48,026.

FY 2019/2020 Goals & Objectives

Goal: Provide training and programs designed to promote workplace safety and employee wellness. ♦

Objectives:

- Conduct quarterly safety walk-throughs of four Town/School buildings.
- Conduct in-depth health insurance claims review as part of the Safety and Wellness Committee guest speaker series.

Goal: Maintain accurate records for safety related matters. ♦

Objectives:

- Track Town-wide safety training and other training in an electronic database.
- Complete 2019 OSHA reports for Town-MBOE-Region by the end of January 2019.
- Complete update to informational materials regarding worker's compensation initial reporting procedures for supervisors and initial treatment procedures for employees.
- Assess feasibility of adding a second medical care facility for initial treatment procedures for employees.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Worker's Compensation = linkage to Community Life; Stewardship and Implementation*

Workers Compensation	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Adopted
Workers Compensation Claims (Town Only)			
Claims (with losses)	2	5	8
Claims/Occurrences (no losses)	7	4	4
Total Claims/Occurrences	9	9	12
Lost work days from OSHA 300 recordable cases*	21.5	245	100
Safety Walk-Throughs of Town Facilities Conducted	3	4	2

*OSHA 300 data is reported on a calendar year basis (FY 16/17 reflects CY 2016 actuals, FY 17/18 reflects CY 2017 actuals)

Workers Compensation Fund 832
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Estimated	FY 19/20 Adopted
Revenues:				
CIRMA Equity Distribution	\$ 37,352	\$ 30,000	\$ 30,000	\$ 30,000
Board of Education	195,150	158,480	158,480	168,000
Town of Mansfield	305,650	274,130	274,130	285,000
Total Revenues	538,152	462,610	462,610	483,000
Expenditures:				
Board of Education	187,868	178,480	178,480	183,830
Town of Mansfield	317,727	314,130	319,510	329,100
Total Expenditures	505,595	492,610	497,990	512,930
Excess/(Deficiency)	32,557	(30,000)	(35,380)	(29,930)
Fund Balance, July 1	98,781	131,338	131,338	95,958
Fund Balance, June 30	\$ 131,338	\$ 101,338	\$ 95,958	\$ 66,028

MANAGEMENT SERVICES FUND

MANAGEMENT SERVICES FUND (MSF)

The Management Services Fund is an internal service fund, which provides management services to Town departments and schools for the following: copiers; school bus facility; voice communications; postal processing; energy; finances; and information technology.

FY 2018/2019 Accomplishments

- Completed fiscal year FY 2017/18 with a fund balance of \$2,456,866. Net assets account for \$1,411,243 of the fund balance.
- FY 2018/19 anticipates a reduction in fund balance of \$73,410.

FY 2019/2020 Trends & Key Issues

- The provision of financial management and information technology management are reported in the Management Services Fund. These services are shared between the Town, Mansfield Board of Education, Regional School District 19, and a few other agencies through a contract for services. For more information, see the Management Services Fund Issue Paper.
- FY 2019/20 projects a reduction of \$259,980 in fund balance. This reflects the use of reserves for one-time projects that related to energy management, financial and information technology. The two major components are: the purchase of a building generator for the library (\$120,000) and the conversion of outdated and inefficient Enterprise Resource Programs (ERP), primarily the financial management system including payroll, human resources, budgeting, general ledger reporting, accounts payable and purchasing. Additional systems will be evaluated for efficiency and possible upgrade.
- Estimated Fund Balance at June 30, 2019 is \$2,383,457 with \$1,357,814 of that balance in net assets.

MANAGEMENT SERVICES FUND - SHARED FINANCIAL SERVICES

Shared Financial Management Services provides centralized financial management services for the Town of Mansfield and the Mansfield Board of Education including: accounting and bookkeeping; payroll; accounts payable; treasury management; and financial reporting services. Other services provided for all entities include: budget preparation and monitoring; debt management; and capital improvement projects administration and reporting. By contract Shared Financial Management Services also provides services for several additional entities - Regional School District No. 19, Eastern Highlands Health District, Mansfield Discovery Depot and the Mansfield Downtown Partnership.

FY 2018/2019 Accomplishments

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the FY 2018/19 Budget. ♦
- Closed Fiscal Year 2017/18 with an increase to Fund Balance of \$115,069 bringing us to an 11.2% fund balance reserve. ♦
- Completed the annual financial audit for FY 2017/18 with an unmodified opinion from the audit firm of blumshapiro, the highest opinion possible. ♦
- Prepared the FY 2017/18 Comprehensive Annual Financial Report in accordance with the GFOA certificate program. Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for FY 2016/17. ♦
- Continued effective treasury management, including effective cash mobilization and investment, payroll direct deposit, ACH payments, positive pay and debit block for fraud protection, and internal control and audits of cash disbursements. ♦

FY 2019/2020 Trends & Key Issues

Every effort is being made to continue the Council's current initiatives to increase fund balance and continue the pay-as-you-go capital program. This is particularly challenging given our dependency on unstable State revenues.

FY 2019/2020 Goals & Objectives

Goal: Strive to restore Mansfield's Aa2 bond rating, following the downgrade by Moody's Investor Services to Aa3. The rating review was initiated following the recent State budget impasse. ♦

Objectives:

- Maintain or increase unassigned Fund Balance level.
- Reduce reliance on state aid by pursuing additional sources of revenue and increasing the tax base.
- Continue to review all financial management policies to ensure compliance with best practices and consistency with Council's goals and objectives.

Goal: Provide responsible financial management and accurate financial reporting for all agencies served. ♦

Objectives:

- Maintain an unmodified opinion on the annual audit through accurate and timely financial transaction reporting.
- Prepare a Comprehensive Annual Financial Report and apply for the Government Finance Officers Association Certificate for Excellence in Financial Reporting.
- Assist all agencies with budget preparation and responsible estimates.
- Apply for the Government Finance Officers Association Distinguished Budget Presentation Award.

Goal: Maintain a policy of full and open disclosure of all financial activity. ♦

Objectives:

- Continue to provide comprehensive quarterly financial reports for the Town of Mansfield, Mansfield Board of Education, Region 19 and the Eastern Highlands Health District.
- Prepare the 2018/19 Comprehensive Annual Financial Report and apply for the GFOA Certificate for Excellence in Financial Reporting for the Town and Region 19.
- Improve *OpenMansfield* website for internal utilization.

Goal: Provide efficient cash management and investments for safety, liquidity and income. ♦

Objectives:

- Seek opportunities for expanding and diversifying investments to increase income without diminishing safety.

Goal: Maintain and update current financial policies and procedures manual. ♦

Objective:

- Continue to evaluate current policies and procedures as it relates to the current manual and find efficiencies where necessary.

Shared Financial Services	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Financial Health			
General Fund – fund balance percentage as of June 30 th	11.2%	11.7%	12.0%
All Governmental funds - fund balance percentage as of June 30 th	16.0%	16.2%	16.4%
Bond rating	Aa3	Aa3	Aa3

Financial Reporting			
Quarterly financial reports prepared (all entities)	28	28	28
Percentage of quarterly financial reports completed within 45 calendar days from the date in which the quarter was closed	100%	100%	100%
Required quarterly payroll filings	24	24	24
Comprehensive Annual Financial Reports completed	3	3	3
Government Finance Officers Association Awards	2	2	2
Bank reconciliations completed	152	152	152
Investments			
Total dollar value of investments - Town only	\$18,200,000	\$18,500,000	\$18,500,000

+

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Finance = linkage to Stewardship and Implementation

Shared Financial Services

Description	FY 17/18 Actual	FY 18/19 Amended	FY 18/19 Estimated	FY 19/20 Adopted	Incr/ (Decr)
Positions:					
Director of Finance	1.00	1.00	1.00	1.00	-
Budget Analyst	1.00	1.00	1.00	1.00	-
Asst Fin Dir/Treasurer	1.00	1.00	1.00	1.00	-
Accountant	2.00	2.00	2.00	2.00	-
Payroll Administrator	1.00	0.54	0.54	0.54	-
Finance Clerk	2.00	2.00	2.00	2.00	-
Pucharsing Agent				1.00	1.00
Total Full Time Equiv.	8.00	7.54	7.54	8.54	1.00

MANAGEMENT SERVICES FUND - INFORMATION TECHNOLOGY SERVICES

The mission of the Information Technology Department is to develop and maintain efficient and cost effective technology systems that support the Town and Schools in delivering high quality services to the community. The Department is committed to providing superior customer service to assure successful utilization. The computer network includes 3,200 staff and student users across nineteen Town and School buildings, in addition to the Town and School websites, as well as public Wi-Fi and terminal computer services used by the citizens in the community.

FY 2018/2019 Accomplishments

- Enhanced and expanded the MansfieldCT.gov website through a comprehensive redesign process. Specifically, this fiscal year, we are launching a major upgrade of the website that significantly improves the website's ease of use for both mobile and desktop users, extends access to relevant and timely content, uses attractive design features that promotes Mansfield's branding, and leverages modern technology to maximize online service to residents, businesses, and visitors. Today's citizens expect to have increasing opportunities to interact with their Town online and have ready access to transparent government information. ♦
- Completed a major upgrade of the Town's Computer Assisted Mass Appraisal (CAMA) system. This essential upgrade ensures that we continue to meet compliance requirements, are ready for the next re-evaluation cycle, and are maximizing staff efficiency.
- Collaborated closely with the Building and Housing, Fire, and Planning and Zoning Departments to expand the online permitting portal for citizens and contractors at mansfield.onlinegovt.com.
- Migrated our Microsoft SQL Database Server to the latest revision of this data system. This upgrade improves cybersecurity, increases capacity, and meets modern compatibility requirements.
- Served on Mansfield's Branding and Marketing Project Group to improve communications about our Community's offerings and features to residents, businesses, and visitors.
- Monitored the cybersecurity of Town and School networks to detect potential new areas of concerns and adjust efforts to remedy any new concerns, as well as enhance practices and procedures to safeguard against potential threats. Some key efforts were updating the gateway perimeter firewall, educating and directing users on best practices, and frequently updating and patching hardware and software to meet the latest threats.
- Continued to collaborate with the Town Recycling Coordinator on a joint initiative to follow best practices in environmental stewardship of information technology equipment and usage. Specifically, these efforts include meeting the Electronic Product Environmental Assessment Tool (EPEAT) standards, leveraging opportunities to reduce energy consumption, and closely following best practices for reducing waste and properly disposing of equipment when necessary. ♦
- Awarded multiple grants to implement technology such as E-Rate USF grant funding; State Library Connectivity Capital Grant funding; Nutmeg / CEN Network funding; and CEN funded professional development opportunities.
- Collaborated with the schools to meet technology needs as current instruction further integrates the 5 C's and project-based active learning and instruction. Continued to implement the Four Schools capital improvement projects as planned to keep technology operating in our schools and participated in the investigation of potential school renovation or building initiatives. ♦

- Effectively kept expenditures to at or below previous year's spending levels through extending the life of equipment, frequent use of internal knowledge and labor and aggressively limiting purchases.
- Responded to 995 formal service tickets from municipal locations. Supported our public websites, provided free Wi-Fi Internet at municipal and school buildings, and managed 37 public access computer terminals.

FY 2019/2020 Trends & Key Issues

Information technology and telecommunications is an ever-evolving field and it is important that we watch for new developments and respond accordingly to citizen needs for service and communication. Major trends and issues for the coming fiscal year include careful stewardship of resources; further integration of technology; and continued expansion of transparency and communications. Additionally, the operating budget for next year reflects that today's technology resources are gradually becoming more cloud-based subscriptions (system support) with a matching decrease in single point purchases (equipment). Finally, with the growth in the use of Information Technology throughout the organization, and in nearly all new initiatives, administrative tasks are requiring additional labor time.

FY 2019/2020 Goals & Objectives

Goal: Maximize responsibility and value in Town operations through thoughtful stewardship of technology equipment, software, and funding. ♦

Objectives:

- Collaborate with the Town's Recycling Coordinator to follow and expand the use of best practices for sustainability in the purchasing, implementation, and disposal of technology.
- Ensure accurate and thorough budgeting and inventory of technology whether maintaining existing systems or planning for new initiatives that replace or expand current efforts. Research and proactively anticipate costs in a manner that allows the Town to appropriately plan for the best choices within available funding sources.
- Maximize opportunities to control or reduce costs when considering purchases. Continually extend the lifecycle of equipment, leverage open source software opportunities, obtain the best pricing by using consortiums and competitive negotiations, complete tasks internally when appropriate to limit external labor costs, and consider all costs to ensure the Town receives the best value for its funds.

Goal: Collaborate with town departments to further integrate technology into municipal operations to enhance citizen services, maximize staff efforts, and support best practices. ♦

Objectives:

- Partner with Town Departments to implement enhanced document and data management practices and tools to support data-driven decision making and expanded access to relevant information.
- Proactively identify opportunities to leverage new and existing technologies to reduce inefficiencies, maximize staff efforts, and expand services to citizens. These efforts will include both bringing in new uses of technology in our Departments and supporting staff's ability to use new and existing technology through training and high quality customer service.
- Support best practices by expanding knowledge among staff about important technology use topics such as cybersecurity, productivity tools, communications, policy language, and general

hardware and software resources. This will also include final migration to the current Windows operating system given the end-of-life of Windows 7 as well as in many cases also updating the companion Office software suite.

Goal: Support transparent government by utilizing technology to expand citizen access to information and to provide opportunities for the public to communicate with our municipality. ♦

Objectives:

- Continue to effectively enhance and expand the MansfieldCT.gov website to meet each new evolution in online expectations and technology. Today’s citizens expect to have increasing opportunities to interact with government online.
- Support expanded use of modern communication technology such as social media and online self-service, as well as traditional tools such as telecommunications.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan. *Information Technology = linkage to Community Life; Infrastructure; Stewardship and Implementation*

Shared Information Technology	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Community Engagement			
Number of facilities with free Wi-Fi	15	15	16
Terminals with computer access available to the public (excluding schools)	35	37	37
Public meetings video-recorded and televised on the Government Access Channel and the Town’s official website	56	58	57
Total number of page views of mansfieldct.gov resources	1,412,471	1,480,000	1,600,000
Percentage of systems using thin client computing	10%	10%	10%
IT Support Requests			
Support tickets received	975	995	1,050
Support tickets completed	967	995	1,050
Percentage of support tickets completed within seven calendar days of receipt of ticket	82%	84%	85%

Shared Information Technology Services

Description	FY 17/18 Actual	FY 18/19 Amended	FY 18/19 Estimated	FY 19/20 Adopted	Incr/ (Decr)
Positions:					
IT Director	1.00	1.00	1.00	1.00	-
Network Administrator	2.00	2.00	2.00	2.00	-
Information Specialist	1.00	1.00	1.00	1.00	-
Administrative Assistant				0.54	0.54
Total Full Time Equiv.	4.00	4.00	4.00	4.54	0.54

Town of Mansfield
Management Services Fund
Balance Sheet
Estimated June 30, 2019
(with comparative totals for June 30, 2018)

	2019	2018
Current Assets		
Cash and Cash Equivalents	\$ 1,025,643	\$ 903,640
Due From Region/Town	-	218,113
Accounts Receivable, net	-	14,227
Total Current Assets	1,025,643	1,135,980
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,868,550	2,771,859
Construction in Progress	-	-
Less: Accumulated Depreciation	(1,883,064)	(1,732,944)
Total Fixed Assets	1,357,814	1,411,243
Total Assets	\$ 2,383,457	\$ 2,547,223
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	-	90,296
Accrued Payroll	-	138
Due to Internal Service Fund	-	(78)
Total Liabilities	-	90,356
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	2,237,457	2,310,867
Total Equity	2,383,457	2,456,867
Total Liabilities and Fund Balance	\$ 2,383,457	\$ 2,547,223

**Town of Mansfield
Management Services Fund
Estimated Statement of Revenues, Expenditures
and Changes in Retained Earnings
FY 2019/20**

	<u>Actual 2017/18</u>	<u>Budget 2018/19</u>	<u>Adopted 2019/20</u>
Revenues			
Copier Service Fees	\$ 196,913	\$ 174,540	\$ 175,000
Communication Service Fees	220,051	217,500	217,500
Energy Service Fees	1,440,700	1,481,000	1,489,900
Postage Fees	46,640	48,370	55,000
Shared Finance Fees	834,759	910,240	927,830
Shared Info. Technology Fees	557,511	552,730	572,930
Rent Telecom Towers	186,236	185,000	185,000
Universal Services Fund	19,881	26,680	26,100
Gain or Loss on Sale of Assets	(8,738)	-	-
	<u>3,493,953</u>	<u>3,596,060</u>	<u>3,649,260</u>
Expenditures			
Salaries & Benefits	1,373,599	1,393,290	1,468,960
Training	-	-	-
Repairs & Maintenance	40,203	26,000	24,600
Professional & Technical	274,764	324,750	307,630
System Support	-	-	-
Copier Maintenance Fees	82,476	80,000	95,000
Communication Equipment	-	-	-
Supplies and Software Licensing	9,828	12,050	185,550
Equipment	229,901	152,450	254,450
Energy	1,530,107	1,521,200	1,567,200
Postage	67,514	64,610	50,000
Miscellaneous	-	-	-
Sub-Total Expenditures	<u>3,608,392</u>	<u>3,574,350</u>	<u>3,953,390</u>
Depreciation	207,775	150,120	130,850
Equipment Capitalized	-	(55,000)	(175,000)
Total Expenditures	<u>3,816,167</u>	<u>3,669,470</u>	<u>3,909,240</u>
Net Income (Loss)	(322,214)	(73,410)	(259,980)
Retained Earnings, July 1	<u>2,779,081</u>	<u>2,456,867</u>	<u>2,383,457</u>
Retained Earnings, June 30	<u>\$ 2,456,867</u>	<u>\$ 2,383,457</u>	<u>\$ 2,123,477</u>

CEMETERY FUND

CEMETERY FUND

This Fund accounts for the maintenance of both active and inactive cemeteries in the Town of Mansfield.

Non-Expendable Cemetery Trust Fund 612
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Estimated	FY 19/20 Adopted
Revenues:				
Sales of Plots	\$ 4,874	\$ 2,400	\$ 2,400	\$ 2,400
Interest/Dividend Income	7,188	8,000	6,500	6,500
Increase(Decrease) in Market Value	(8,263)	2,000	(2,000)	
Other	2,000		2,000	2,000
Transfer from the General Fund	20,000	20,000	20,000	20,000
Total Revenues	25,799	32,400	28,900	30,900
Expenditures:				
Salaries - Part-Time	5,406	6,000	6,000	6,000
Cemetery Maintenance	14,177	12,000	13,500	13,500
Outdoor Maintenance (Mowing)	14,225	13,200	11,900	12,000
Other Purchased Services				
Total Expenditures	33,808	31,200	31,400	31,500
Net Income/ (Loss)	(8,009)	1,200	(2,500)	(600)
Fund Balance, July 1	275,126	267,117	267,117	264,617
Fund Balance, June 30	\$ 267,117	\$ 268,317	\$ 264,617	\$ 264,017
Details of Fund Balance:				
Reserved for Non-expendable	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Reserved for Perpetual Care	265,917	267,117	263,417	262,817
Unassigned				
Total Fund Balance	\$ 267,117	\$ 268,317	\$ 264,617	\$ 264,017

Town of Mansfield
Investment Pool - As of December 31, 2018

	Equity Percent.	Equity In Investments
Cemetery Fund	100.0%	\$ 295,829.76
Investments		
<u>Bond Funds:</u>		Market
Wells Fargo Advantage -Income Plus		82,325.24
T. Rowe Price - U. S. Treasury Long-Term		96,502.75
Vanguard - GNMA Fund		117,001.77
Sub-Total Bond Funds		295,829.76
Total Investments		\$ 295,829.76
Income		
<u>Interest and Dividends:</u>		YTD Total
Wells Fargo Advantage -Income Plus		339.41
T. Rowe Price - U. S. Treasury Long-Term		617.77
Vanguard - GNMA Fund		816.72
<u>Unrealized Gains/Losses:</u>		
Wells Fargo Advantage -Income Plus		452.98
T. Rowe Price - U. S. Treasury Long-Term		(308.19)
Vanguard - GNMA Fund		109.04
		\$ 2,027.73
Allocation		
Allocation		Amount
Stocks		\$ -
Bonds		295,829.76
Total Investments		\$ 295,829.76

HEALTH DISTRICT

EASTERN HIGHLANDS HEALTH DISTRICT - 41200

The Eastern Highlands Health District (EHHD) provides full-time public health services to Andover, Ashford, Bolton, Chaplin, Columbia, Coventry, Mansfield, Scotland, Tolland, and Willington. Services provided include: public health education and promotion; communicable disease control; public health emergency preparedness; and environmental health services. Environmental health services include: restaurant inspection; enforcement of on-site waste water disposal regulations; bathing water quality monitoring; nuisance complaint follow-up; well drilling permitting; consulting to citizens on environmental or other public health issues; and general enforcement of local and state public health regulations.

FY 2018/2019 Accomplishments

- Staff completed training and authorized to use the new Connecticut Department of Health EpiCenter online database. This platform provides close to real time access to disease/illness syndromic surveillance data for our communities.
- Ongoing development and soft launch of public portal online payment and permitting platform.
- The initiation of FDA Food Code transition plan with material progress towards full implementation of the new FDA Food Code regulations that includes completion of staff online training, alignment of fee schedule with new code, and updates to regulated community. Final regulation adoption has been delayed by the state to 2019.

FY 2019/2020 Trends & Key Issues

Staff anticipates that additional funding in chronic disease prevention and public health emergency preparedness will continue into FY 2019/20. State aid to Connecticut health districts is uncertain given the current fiscal environment. An annual sanitary inspection program for area cosmetology businesses will start in during this fiscal year. The ongoing transition process to the newly mandated FDA Food Code will continue to command health district resources into the new fiscal year.

◆ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Health District Fund = linkage to Community Life

Eastern Highlands Health District
Estimated Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2018/19

	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 18/19</u>	<u>FY 19/20</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:				
Member Town Contributions	\$ 429,282	\$ 429,270	\$ 429,270	\$ 437,590
State Grant-in-Aid	149,985	123,280	133,327	119,990
Services Fees	234,393	228,280	228,280	252,591
Local Support				
Total Revenues	<u>813,660</u>	<u>780,830</u>	<u>790,877</u>	<u>810,171</u>
Expenditures:				
Salaries & Benefits	691,797	712,333	712,333	720,752
Insurance	15,599	15,800	15,800	15,800
Professional & Tech. Services	46,954	52,264	54,664	48,390
Purch Services & Supplies	15,879	25,240	29,840	44,840
Equipment	1,612	3,600	3,600	3,600
Total Expenditures	<u>771,841</u>	<u>809,237</u>	<u>816,237</u>	<u>833,382</u>
Other Financing Uses:				
Operating Transfers Out	-	3,000	23,000	3,000
Total Expenditures and Operating Transfers Out	<u>771,841</u>	<u>812,237</u>	<u>839,237</u>	<u>836,382</u>
Excess/(Deficiency) of Revenues over Expenditures	41,819	(31,407)	(48,360)	(26,211)
Fund Balance, July 1	<u>316,263</u>	<u>358,082</u>	<u>358,082</u>	<u>309,722</u>
Fund Balance, June 30	<u>\$ 358,082</u>	<u>\$ 326,675</u>	<u>\$ 309,722</u>	<u>\$ 283,511</u>

**MANSFIELD DOWNTOWN
PARTNERSHIP**

MANSFIELD DOWNTOWN PARTNERSHIP

The Mansfield Downtown Partnership is an independent, non-profit organization with the mission to foster the continued development and management of Downtown Storrs – a vibrant and economically successful mixed-use downtown in the heart of the Mansfield community. A 16-member Board of Directors composed of representatives from the community, businesses, Town of Mansfield, and the University of Connecticut governs the organization. The Partnership has supporters who pay annual dues.

The Partnership provides town-wide economic development services to the Town of Mansfield under a current three year contract.

FY 2018/2019 Accomplishments

- Hosted numerous Partnership events including the Summer Concerts on the Square, Moonlight Movies, the 15th Annual Celebrate Mansfield Festival, and Winter Welcome, with over 8,500 attendees. Created and held new Summer Stroll event to kick off the summer in late May. ♦
- Completed new Downtown Storrs website, downtownstorrs.org, to provide residents and visitors with information about downtown businesses, events, and amenities. ♦
- Facilitated process and funding to create additional public spaces in Downtown Storrs for event space and pedestrian use. ♦
- Continued to provide oversight and management of Downtown Storrs including the Nash-Zimmer Transportation Center, Betsy Paterson Square, and public parking. ♦
- Continued business visitation plan with members of the Economic Development Commission and the Mansfield Downtown Partnership Board of Directors to learn about their businesses, their challenges, and future goals. ♦
- Coordinated creation of Positioning & Marketing Development Plan for the Town with input from stakeholders.
- Coordinated work with the Connecticut Economic Resource Center to promote the successful designation of one of the Town's census tracts (including Four Corners, North Eagleville Road, UConn Technology Park, and UConn Depot Campus) as a federal Opportunity Zone. ♦

FY 2019/2020 Trends & Key Issues

The Partnership will continue to work with downtown commercial and residential property owners in downtown to enhance the business and visitor experience.

The Partnership will work with Town staff to promote Mansfield businesses to a regional audience. The implementation of the Town Positioning & Marketing Development Plan, including a new Town website, will be key to promoting Mansfield in 2019.

With the commencement of the sewer service in the Four Corners area and the advantageous Opportunity Zone designation, a large focus of Partnership staff time will be to continue to work with the Town, UConn, and prospective developers on the best use of property at Four Corners.

FY 2019/2020 Goals & Objectives

Goal: Support a vital downtown for residents, visitors, UConn faculty, staff, and students. ♦

Objectives:

- Serve as point of contact for downtown businesses, helping them succeed with programs, events, marketing, and infrastructure improvements.
- Continue to develop the Nash-Zimmer Transportation Center as a regional hub for alternative transportation options.
- Implement funded elements of the completed Public Spaces Plan to enliven and enrich smaller public spaces in Downtown Storrs for visitors.

Goal: Enhance quality of life in Mansfield. ♦

Objectives:

- Plan cultural, arts, and recreational events for Betsy Paterson Square and other Downtown Storrs public spaces, including annual Festival, holiday events, and summer music and movies series.
- Support and facilitate other organizations that hold events on Betsy Paterson Square or other public spaces.
- Work with UConn, businesses, property owners, and developers to create development in key identified commercial hubs including Four Corners and the south end of Mansfield.

♦ Denotes accomplishment, goal, or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Mansfield Downtown Partnership = linkage to Open Space, Parks and Agricultural Lands; Community Life; Diversifying the Economy; Future Land Use and Community Design; Infrastructure

Mansfield Downtown Partnership
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 17/18 Actual	FY 18/19 Adopted	FY 18/19 Estimated	FY 19/20 Adopted
Revenues:				
Intergovernmental:				
Mansfield General Fund	\$ 132,000	\$ 132,000	\$ 132,000	\$ 150,000
UConn	132,000	132,000	132,000	150,000
Membership Fees	18,115	14,000	14,000	14,000
Charge for Services	22,000	22,000	22,000	22,000
Event Fees	20,000	5,000		
Total Revenues	324,115	305,000	300,000	336,000
Operating Expenditures:				
Salaries and Benefits	232,269	242,960	239,620	265,770
Professional & Technical	22,280	25,000	32,230	22,370
Office Rental	13,464	13,460	13,460	13,730
Insurance	4,031	1,590	740	1,600
Purchased Services	14,315	11,040	12,470	12,470
Supplies & Services	678	850	850	850
Contributions	-			
Contingency	-	25,000	-	20,000
Total Operating Expend.	287,037	319,900	299,370	336,790
Operating Income/(Loss)	37,078	(14,900)	630	(790)
Fund Balance, July 1	253,497	290,575	290,575	291,205
Fund Balance, End of Period	\$ 290,575	\$ 275,675	\$ 291,205	\$ 290,415

**SUPPLEMENTARY
DATA**

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast

	Actual 2017-18	Adopted 2018-19	Adopted 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
REVENUES AND TRANSFERS:							
Property Taxes	\$ 32,601,935	\$ 32,969,960	\$ 33,768,420	\$ 37,014,410	\$ 38,819,891	\$ 40,456,574	\$ 41,606,759
Tax Related Items	822,092	680,000	720,000	727,200	734,472	741,817	749,235
Licenses and Permits	584,065	516,600	503,915	508,954	514,044	519,184	524,376
Federal Support - Government	4,673	-	4,600	4,646	4,692	4,739	4,787
State Support - Education	8,636,116	9,675,280	9,509,100	9,509,100	9,509,100	9,509,100	9,509,100
State Support - Government	9,311,516	8,936,850	8,900,450	8,900,450	8,900,450	8,900,450	8,900,450
Charge for Services	212,374	151,750	171,475	173,190	174,922	176,671	178,438
Fines and Forfeitures	56,276	26,840	33,960	34,300	34,643	34,989	35,339
Miscellaneous	245,823	163,410	258,500	261,085	263,696	266,333	268,996
Transfers from Other Funds	2,550	2,550	2,550	2,550	2,550	2,550	2,550
Total Revenues and Transfers	52,477,420	53,123,240	53,872,970	57,135,884	58,958,459	60,612,407	61,780,029
EXPENDITURES AND TRANSFERS:							
General Government	1,787,041	1,940,630	2,078,470	2,130,432	2,183,693	2,238,285	2,294,242
Public Safety	4,097,386	4,340,620	4,635,270	4,751,152	4,869,931	4,991,679	5,116,471
Public Works	3,050,069	3,227,610	3,349,020	3,432,746	3,518,564	3,606,528	3,696,691
Community Services	1,580,693	1,682,050	1,824,150	1,869,754	1,916,498	1,964,410	2,013,520
Community Development	676,745	733,180	774,730	794,098	813,951	834,299	855,157
Education (K-8)	23,344,569	23,460,160	23,637,850	24,228,796	24,834,516	25,455,379	26,091,764
Education (9-12)	10,916,230	10,954,440	11,108,440	12,036,041	12,708,890	13,206,127	13,179,334
Town-Wide Expenditures	2,825,064	2,944,800	3,371,220	3,455,501	3,541,888	3,630,435	3,721,196
Transfers to Other Funds	4,104,280	3,504,750	3,190,810	4,187,365	4,320,529	4,435,264	4,561,654
State Assessment - TRB	-	-	-	-	-	-	-
Total Expenditures and Transfers	52,382,077	52,788,240	53,969,960	56,885,884	58,708,459	60,362,407	61,530,029
RESULTS OF OPERATIONS	95,343	335,000	(96,990)	250,000	250,000	250,000	250,000
FUND BALANCE - BEGINNING	5,873,319	5,968,662	6,303,662	6,206,672	6,456,672	6,706,672	6,956,672
FUND BALANCE - ENDING	\$ 5,968,662	\$ 6,303,662	\$ 6,206,672	\$ 6,456,672	\$ 6,706,672	\$ 6,956,672	\$ 7,206,672

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast

	Actual 2017-18	Adopted 2018-19	Adopted 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
SUPPLEMENTAL INFORMATION:							
Mill Rate	30.63	30.88	31.46	33.88	34.82	35.84	36.41
Mill Rate Change	1.17	0.25	0.58	2.42	0.94	1.02	0.56
Percentage Increase (Decrease)	3.98%	0.81%	1.90%	7.68%	2.78%	2.92%	1.57%
Grand List	1,097,289,627	1,104,769,523	1,107,809,350	1,121,656,967	1,135,677,679	1,149,873,650	1,164,247,071
Taxes-Median Assessed Value	4,778	4,817	4,908	5,285	5,433	5,591	5,679
Increase	182	39	92	377	147	159	88
Current Year Taxes	32,724,992	32,969,960	33,865,410	37,014,410	38,819,891	40,456,574	41,606,759
Elderly Programs	50,000	50,000	20,000	50,000	50,000	50,000	50,000
Tax Abatement	606,000	581,000	554,000	291,000			
Reserve for Tax Appeals	(242,225)	(65,313)	(21,771)	-	-	-	-
Reserve for Uncollected Taxes	570,818	576,975	438,989	647,754	679,348	707,990	728,118
Tax Levy	33,709,585	34,112,622	34,856,628	38,003,164	39,549,239	41,214,564	42,384,877
Percent Uncollected	1.69%	1.69%	1.26%	1.70%	1.72%	1.72%	1.72%
Increase in Tax Levy							
Dollars	2,124,858	403,037	744,006	3,146,535	1,546,075	1,665,325	1,170,313
Percentage	6.73%	1.20%	2.18%	9.03%	4.07%	4.21%	2.84%

ASSUMPTIONS:

- 1 Tax Related Items are projected to increase an average of 1% per year
- 2 State and Other Revenues are projected to remain flat after FY 2019/20 which is based on current year estimates
- 3 Expenditures for Education (Grades K-8) are projected to increase 2.5% annually after FY 2019/20
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget and five year forecast
Region 19 assumptions:
The annual operating budget projections are projected to increase approximately 2.5% after 2019/20
The Town's levy for Region 19 is adjusted by changes in student population.
State and other revenue is projected to remain flat after FY 2019/20
- 5 The Taxable Grand List for FY 19/20 reflects the October 1, 2018 Grand List and estimates a .23% increase. October 1, 2019 is a Revaluation year.
- 6 Expenditures for Town are projected to increase 2.5%
- 7 Reserve for Uncollected taxes is 1.3% of the total levy.

9 <u>Transfers to Other Funds:</u>	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	2022-23	2023-24
Other Operating	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Downtown Partnership	132,000	132,000	150,000	150,000	150,000	150,000	150,000
Parks & Recreation	536,020	536,020	581,020	610,071	640,575	672,603	706,233
Debt Service - Current	285,000	275,000	410,250	630,000	630,000	610,000	600,000
Capital Projects	2,508,660	2,294,010	1,772,380	2,400,000	2,500,000	2,600,000	2,700,000
Cemetery Fund	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transit Services Fund	135,000	128,000	130,170	132,774	135,435	138,141	140,900
Medical Pension Trust Fund	44,100	89,720	-	214,520	214,520	214,520	214,520
Town Aid Road							
	3,690,780	3,504,750	3,093,820	4,187,365	4,320,529	4,435,264	4,561,654

10 Median Assessed Value 10/1/18 - \$156,800

11 Next revaluation is 10/1/19 -- affects grand list for 2020/21

REGIONAL SCHOOL DISTRICT #19
FIVE YEAR BUDGET FORECAST

Agency	Actual 2017-2018	Adopted 2018-2019	Adopted 2019-2020	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023	Projected 2023-24
Operating Budget	21,002,245	21,404,590	21,852,320	22,398,628	22,958,594	23,532,559	24,120,873
Proforma Debt Service	475,000	275,000	135,000	145,000	155,000	155,000	155,000
Lease Purchase	475,000	250,000	250,000	250,000	250,000	250,000	250,000
Adopted Budgets	21,952,245	21,929,590	22,237,320	22,793,628	23,363,594	23,937,559	24,525,873
Annual Percent Increase (Decrease)	1.38%	-0.10%	1.40%	2.50%	2.50%	2.46%	2.46%
Revenue Source							
Tax Levy	18,558,579	18,658,005	18,980,400	19,496,575	20,025,605	20,557,815	21,103,539
Ashford	3,270,928 (4.10%)	3,585,805 9.63%	3,674,973 2.49%	3,618,854 (1.53%)	3,314,423 (8.41%)	3,430,273 3%	3,285,496 (4.22%)
Mansfield	10,916,230 4.03%	10,954,436 0.35%	11,108,441 1.41%	11,896,982 7.10%	12,562,358 5.59%	13,054,093 3.91%	13,024,643 (0.23%)
Willington	4,374,374 3.39%	4,117,765 (5.87%)	4,196,986 1.92%	3,980,739 (5.15%)	4,148,823 4.22%	4,073,449 (1.82%)	4,247,676 4.28%
Total Tax Levy	18,561,532 2.35%	18,658,005 0.52%	18,980,400 1.73%	19,496,575 2.72%	20,025,605 2.71%	20,557,815 2.66%	20,557,815
State & Other Revenue:							
Agriculture Education Grant	389,764	377,720	383,400	383,400	383,400	383,400	383,400
Agriculture Education Tuition	726,612	736,880	696,860	696,860	696,860	696,860	696,860
Columbia Tuition	2,105,248	1,996,985	2,006,660	2,046,793	2,087,729	2,129,484	2,172,073
Special Education Tuition	163,080	150,000	150,000	150,000	150,000	150,000	150,000
Interest Income	8,962	10,000	20,000	20,000	20,000	20,000	20,000
Total State & Other Revenue:	3,393,666	3,271,585	3,256,920	3,297,053	3,337,989	3,379,744	3,422,333
Fund Balance							
Total Revenue	21,955,198	21,929,590	22,237,320	22,793,628	23,363,594	23,937,559	23,980,148
Annual Percent Increase (Decrease)	1.39%	-0.12%	1.40%	2.50%	2.50%	2.46%	0.18%
Member Town Projected Enrollment							
	2017-2018	2018-2019	2019-20	2020-21	2021-22	2022-23	2023-24
	<u>10/1/2016</u>	<u>10/1/2017</u>	<u>10/1/2018</u>	<u>10/1/2019</u>	<u>10/1/2020</u>	<u>10/1/2021</u>	<u>10/1/2022</u>
Ashford	166 17.62%	182 19.22%	176 19.36%	160 18.56%	143 16.55%	144 16.69%	140 15.98%
Mansfield	554 58.81%	556 58.71%	532 58.53%	526 61.02%	542 62.73%	548 63.50%	555 63.36%
Willington	222 23.57%	209 22.07%	201 22.11%	176 20.42%	179 20.72%	171 19.81%	181 20.66%
Total Enrollment	942	947	909	862	864	863	876
Ashford	(17) (9.29%)	16 9.64%	(6) (3.30%)	(16) (9.09%)	(17) (10.63%)	1 0.70%	(4) (2.78%)
Mansfield	(9) (1.60%)	2 0.36%	(24) (4.32%)	(6) (1.13%)	16 3.04%	6 1.11%	7 1.28%
Willington	(5) (2.20%)	(13) (5.86%)	(8) (3.83%)	(25) (12.44%)	3 1.70%	(8) (4.47%)	10 5.85%
Enrollment Increase (Decrease)	(31)	5	(38)	(47)	2	(1)	13

TOWN OF MANSFIELD, CONNECTICUT

GOVERNMENTAL FUNDS REVENUES AND OTHER FINANCING SOURCES
BY SOURCE - LEGAL BASIS
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30,	PROPERTY TAXES	INTER- GOVERNMENTAL	INVESTMENT INCOME	CHARGES FOR SERVICES	NET INCREASE IN FAIR VALUE OF INVESTMENTS	CONTRIBUTIONS	OTHER FINANCING SOURCES	TOTAL
2009	23,498,662	24,649,283	103,014	3,762,189	-	55,334	152,543	52,221,025
2010	23,989,637	24,268,726	76,173	3,711,409	-	51,503	160,736	52,258,184
2011	25,422,441	22,821,241	64,724	3,947,712	-	71,659	196,231	52,524,008
2012	25,991,047	33,900,538	75,122	4,190,596	-	79,529	218,556	64,455,388
2013	26,975,001	30,543,317	11,826	5,098,251	-	1,448,082	776,303	64,852,780
2014	28,291,076	27,148,660	63,081	5,090,111	-	1,176,291	150,705	61,919,924
2015	28,770,347	24,048,798	27,585	5,250,352	-	652,613	297,893	59,047,588
2016	30,318,141	23,944,301	87,115	4,985,950	-	587,779	259,422	60,182,708
2017	31,889,349	27,413,458	108,278	4,954,514	-	1,150,213	153,283	65,669,095
2018	33,424,026	17,952,305	200,566	866,074	-		31,623	52,474,594

TOWN OF MANSFIELD, CONNECTICUT

ALL FUNDS EXPENDITURES AND OTHER FINANCING USES BY FUNCTION - BUDGETARY BASIS
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30,	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	COMMUNITY SERVICES	COMMUNITY DEVELOPMENT	TOWNWIDE EXPENDITURES	EDUCATION	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
2009	1,499,878	2,928,387	3,225,131	4,091,147	792,917	2,521,997	33,711,808	3,492,470	712,336	52,976,071
2010	2,294,768	2,825,567	2,019,252	3,793,081	675,780	2,475,155	33,493,250	4,333,824	663,947	52,574,624
2011	2,493,342	3,176,632	2,135,618	3,924,752	644,361	2,353,028	34,114,493	2,767,464	810,303	52,419,993
2012	2,352,021	3,378,176	2,094,351	3,906,060	654,674	2,372,776	34,718,647	14,690,759	876,998	65,044,462
2013	2,409,250	3,596,832	2,157,691	5,370,430	736,118	2,611,262	34,530,737	13,288,309	842,086	65,542,715
2014	2,481,080	3,677,938	2,388,417	5,425,108	772,939	2,593,068	35,494,091	6,903,447	635,650	60,371,738
2015	2,396,709	3,935,458	2,376,079	5,429,083	822,884	2,804,489	35,597,880	5,205,400	364,944	58,932,926
2016	2,450,732	3,975,820	2,509,291	5,435,305	807,611	2,936,154	36,337,812	4,094,508	300,325	58,847,558
2017	2,618,475	4,086,784	2,564,948	5,639,440	806,502	3,281,935	39,484,043	5,673,430	293,725	64,449,282
2018	1,787,039	4,097,386	3,050,069	1,580,693	808,744	2,918,665	34,072,799	3,781,680	285,000	52,382,075

Table 5

TOWN OF MANSFIELD, CONNECTICUT

TAX RATES, LEVIES AND CASH COLLECTIONS
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30,	GENERAL FUND MILL RATE	ADJUSTED TOTAL LEVY	CURRENT TAX COLLECTIONS AT JUNE 30,	PERCENTAGE OF CURRENT TAXES COLLECTED	COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS	PERCENT OF LEVY COLLECTED	CURRENT DELINQUENT BALANCE
2009	25.42	23,310,144	22,991,473	98.63%	318,379	23,309,852	100.00%	292
2010	25.71	23,861,762	23,519,555	98.57%	341,910	23,861,465	100.00%	297
2011	25.71	24,527,802	24,365,981	99.34%	160,785	24,526,766	100.00%	1,036
2012	26.68	25,970,764	25,624,839	98.67%	339,391	25,964,230	99.97%	6,534
2013	27.16	26,784,172	26,430,170	98.68%	340,730	26,770,900	99.95%	13,272
2014	27.95	28,048,281	27,746,958	98.93%	280,409	28,027,367	99.93%	20,914
2015	27.95	28,452,759	28,189,833	99.08%	235,134	28,424,967	99.90%	27,792
2016	29.87	29,991,367	29,805,998	99.38%	137,867	29,943,865	99.84%	47,502
2017	29.87	31,585,771	31,384,184	99.36%	106,462	31,490,646	99.70%	95,125
2018	30.63	33,299,171	32,921,904	98.87%		32,921,904	98.87%	377,267

Source: Town audit reports.

TOWN OF MANSFIELD, CONNECTICUT

Table 6

TAXABLE GRAND LIST
LAST TEN YEARS
(UNAUDITED)

GRAND LIST AS OF OCTOBER 1, *	RESIDENTIAL REAL ESTATE PROPERTY	PERCENT	UTILITIES COMMERCIAL AND INDUSTRIAL		ALL LAND	PERSONAL		MOTOR VEHICLE **	PERCENT	GROSS TAXABLE GRAND LIST	LESS EXEMPTIONS	NET TAXABLE GRAND LIST	TOTAL DIRECT RATE	
			REAL PROPERTY	PERCENT		PROPERTY	PERCENT							
2007	702,597,450	75%	108,694,140	12%	6,889,300	1.0%	36,401,718	4.0%	79,514,897	9.0%	934,097,505	6,347,879	927,749,626	25.24
2008	712,378,920	76%	108,803,970	12%	6,792,910	0.7%	35,487,753	4.0%	79,279,666	8.0%	939,743,219	6,462,259	933,280,960	25.71
2009	730,833,500	75%	129,850,480	13%	7,307,020	0.7%	34,955,764	3.6%	77,516,289	7.9%	980,463,053	6,418,378	974,044,675	25.71
2010	735,749,080	75%	12,982,260	13%	7,228,620	0.7%	35,730,116	3.7%	77,916,804	7.4%	980,446,880	6,007,704	974,439,176	25.71
2011	738,105,450	75%	130,229,800	13%	7,125,370	0.7%	35,552,335	3.7%	74,750,285	7.4%	985,763,240	5,365,505	980,397,735	27.16
2012	742,458,660	73%	152,860,610	15%	7,080,780	0.7%	39,798,226	3.7%	75,060,137	7.4%	1,017,258,413	5,542,700	1,011,715,713	27.95
2013	745,144,620	71%	169,873,660	16%	7,234,500	0.7%	44,979,492	4.3%	76,372,344	7.3%	1,043,604,621	7,352,242	1,036,252,379	27.95
2014	684,183,620	66%	209,025,730	20%	2,984,600	0.3%	57,638,992	5.7%	78,743,480	7.6%	1,034,979,422	8,123,116	1,026,856,306	29.87
2015	691,369,360	64%	232,716,620	22%	3,006,000	0.3%	73,581,232	6.8%	79,374,315	7.4%	1,080,047,527	7,563,348	1,072,484,179	29.87
2016	703,384,643	64%	241,079,690	22%	3,010,800	0.3%	78,820,228	7.1%	81,887,825	7.4%	1,008,183,186	7,507,260	1,100,675,926	30.63

* Total after changes by Board of Tax Review.

** The Supplemental Motor Vehicle Grand List is included in the Motor Vehicle Totals.

TOWN OF MANSFIELD, CONNECTICUT

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)

AS OF OCTOBER 1,	REAL ESTATE ASSESSED VALUATION	REAL ESTATE ESTIMATED TRUE VALUE	MOTOR VEHICLES ASSESSED VALUATION	PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ESTIMATED TRUE VALUE	TOTAL GROSS ASSESSED VALUATION	TOTAL EXEMPTIONS	TOTAL NET ASSESSED GRAND LIST *	TOTAL ESTIMATED TRUE VALUE	RATIO ASSESSED VALUE TO TRUE VALUE TOTAL **
2007	818,180,890	1,302,835,812	79,514,897	36,401,718	115,916,615	165,595,164	934,097,505	6,347,879	927,749,626	1,468,430,976	63.2%
2008	827,975,800	1,304,596,218	76,279,666	35,487,753	111,767,419	159,667,741	939,743,219	6,462,259	933,280,960	1,457,801,700	64.0%
2009	867,991,000	1,239,987,143	77,516,289	34,955,764	112,472,053	160,674,361	980,463,053	6,418,378	974,044,675	1,391,492,393	70.0%
2010	872,799,960	1,298,809,464	71,916,804	35,730,116	107,646,920	153,781,314	980,446,880	6,007,704	974,439,176	1,443,630,905	67.5%
2011	875,460,620	1,188,390,982	74,750,285	35,552,335	110,302,620	160,512,176	985,763,240	5,042,505	980,720,735	1,339,347,646	73.2%
2012	902,400,050	1,210,008,142	75,060,137	39,798,226	114,858,363	164,083,376	1,017,258,413	5,205,700	1,012,052,713	1,369,554,704	73.9%
2013	922,252,780	1,373,012,922	76,372,349	44,979,492	121,351,841	173,359,773	1,043,604,621	7,352,242	1,036,252,379	1,546,372,695	67.0%
2014	898,596,950	1,283,709,930	78,743,480	57,638,992	136,382,472	194,832,103	1,034,979,422	8,123,116	1,026,856,306	1,478,542,033	70.0%
2015	927,091,980	1,325,629,630	79,374,315	73,581,232	152,955,547	211,126,827	1,080,047,527	7,563,348	1,072,484,179	1,536,756,457	69.8%
2016	947,475,133	1,370,120,410	81,887,825	78,820,228	160,708,063	222,291,633	1,108,183,186	7,507,260	1,100,675,296	1,592,412,043	69.1%

* Total net Grand List is the final Grand List figure after all changes are made by the Board of Tax Review.

** This figure is based on the ratio of assessments for a given Grand List year to actual fair market value for that given Grand List year.

TABLE 8

TOWN OF MANSFIELD, CONNECTICUT

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

TAXPAYER	NATURE OF BUSINESS	GRAND LIST YEAR					
		2016			2007		
		ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)	ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)
Connecticut Light & Power Co.	Public Utility	\$ 34,790,520	1	3.16%	\$ 11,094,336	1	1.20%
SCT Storrs Center I LLC	Retail Condos	29,502,300	2	2.68%	-		
EDR Storrs LLC	Apartment Condos	27,884,080	3	2.53%	-		
EDR Storrs LLC**	Apartment Condos	18,084,050	4	1.64%			
Eastbrook F LLC	Easbrook Mall	13,158,500	5	1.20%	7,000,000	2	0.76%
Storrs Acquisition, fka U of C 242, LLC	Apartments	9,675,660	6	0.88%	6,525,960	3	0.71%
EDR Storrs 1C LLC	Apartment Condos	9,354,800	7	0.85%			
Uconn/Celeron Square Assoc(Celeron Apts)	Apartments	8,935,200	8	0.81%	6,496,280	4	0.70%
United Illuminating Co.	Public Utility	8,644,940	9	0.79%			
Leyland Storrs II LLC	Retail Condos	7,315,800	10	0.66%			
Colonial BT LLC(Colonial Townhouse)	Apartments				5,141,430	6	0.56%
ING US Students No. 1 LLC (Orchard Acres)	Apartments				4,960,340	7	0.54%
Hayes-Kaufmann Mansfield Assoc.(Big Y)	Shopping Plaza				3,713,920	9	0.40%
Glen ridge Cooperative, Inc.	Housing Co-op				3,502,380	10	0.38%
New Samaritan Corp(Mansfield Ctr for Nursing)	Nursing Home				5,332,180	5	0.58%
Uconn Carriage LLC(Carriage House Apts)	Apartments				3,956,470	8	0.43%
TOTAL		<u>\$ 167,345,850</u>		<u>15.20%</u>	<u>\$ 57,723,296</u>		<u>6.26%</u>

Source: Town Assessor Department.

(1) Based on a Net Taxable Grand List for October 1, 2016 and October 1, 2007 of \$1,100,675,926 and \$921,609,133 respectively after Board of Tax Review

**After fix assessment agreement with EDR Storrs LLC. (Assessment prior to agreement was \$37,868,570)

TABLE 9**TOWN OF MANSFIELD, CONNECTICUT**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30	GENERAL OBLIGATION BONDS	CAPITAL LEASES	TOTAL	PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
2009	1,887,900	858,000	2,745,900	0.19%	N/A	104
2010	1,450,320	631,816	2,082,136	0.14%	N/A	78
2011	3,904,811	714,813	4,619,624	0.33%	N/A	174
2012	3,458,760	463,322	3,922,082	0.27%	N/A	156
2013	3,012,709	218,947	3,231,656	0.24%	N/A	128
2014	2,661,658	55,767	2,717,425	0.20%	N/A	108
2015	2,438,187	-	2,438,187	0.16%	N/A	92
2016	2,214,716	-	2,214,716	0.15%	N/A	83
2017	1,991,245	-	1,991,245	0.13%	N/A	74
2018	1,767,774	-	1,767,774	0.11%	N/A	68

NOTE: Details regarding the Town's outstanding debt can be found in the notes to the financial statement.

N/A- Information is not available.

TOWN OF MANSFIELD, CONNECTICUT

COMPUTATION OF DIRECT AND OVERLAPPING INDEBTEDNESS
JUNE 30, 2018
(UNAUDITED)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Mansfield</u>	<u>Mansfield Share of Debt</u>
Town of Mansfield	\$ 1,767,774	100.00%	\$ 1,767,774
Regional School District No. 19	1,255,124 *	58.81%	** <u>738,138</u>
Net Direct and Overlapping Indebtedness			\$ <u><u>2,505,912</u></u>

** Note: The percentage applicable to Mansfield of the Regional School District No. 19's debt is based the Town's prorated share of student enrollment in the District at October 1 of the preceeding year.

TOWN OF MANSFIELD, CONNECTICUT

SCHEDULE OF DEBT LIMITATION
 JUNE 30, 2018
 (UNAUDITED)

Total Tax Collections (including interest and lien fees) for the year ended June 30, 2017	\$ 31,808,366
Reimbursement for Revenue Loss: Tax relief for elderly freeze	<u>0</u>
Base for Debt Limitation Computation	<u>\$ 31,808,366</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	\$ 71,568,824	\$	\$	\$	\$
4 1/2 times base		143,137,647			
3 3/4 times base			119,281,373		
3 1/4 times base				103,377,190	
3 times base					95,425,098
Total Debt Limitation	<u>71,568,824</u>	<u>143,137,647</u>	<u>119,281,373</u>	<u>103,377,190</u>	<u>95,425,098</u>
Indebtedness:					
Bonds payable	716,000	1,009,000	235,000		
Bonds authorized unissued	1,040,000	873,000	9,000,000		
Town portion of Regional School District No. 19 bonds payable - net		978,838			
Net Indebtedness (1)	<u>1,756,000</u>	<u>2,860,838</u>	<u>9,235,000</u>	<u>-</u>	<u>-</u>
Debt Limitation in Excess of Indebtedness	<u>\$ 69,812,824</u>	<u>\$ 140,276,809</u>	<u>\$ 110,046,373</u>	<u>\$ 103,377,190</u>	<u>\$ 95,425,098</u>

(1) The total of the above net indebtedness amounts to: \$ 13,851,838

In no event shall total indebtedness exceed seven times the base for debt limitation computation: \$ 222,658,562

TOWN OF MANSFIELD
SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY
ALL ISSUES

Fiscal Year	Schools		General Purpose		Sewer Purpose		Total Debt
	Principal	Interest	Principal	Interest	Principal	Interest	
2019	\$ 77,500	\$ 22,304	\$ 118,750	\$ 30,793	\$ 23,750	\$ 7,427	\$ 280,524
2020	117,500	50,931	143,750	44,536	323,750	221,799	902,266
2021	117,500	46,954	143,750	39,918	323,750	208,504	880,376
2022	122,000	42,628	135,500	35,105	327,500	192,790	855,523
2023	122,000	38,049	135,500	30,422	327,500	176,932	830,403
2024	122,000	32,960	135,500	25,040	327,500	160,900	803,900
2025	122,000	27,670	135,500	19,380	327,500	144,800	776,850
2026	123,000	22,380	112,000	13,720	330,000	128,700	729,800
2027	41,000	17,870	24,000	9,480	300,000	118,500	510,850
2028	41,000	16,640	24,000	8,760	300,000	109,500	499,900
2029	46,000	15,410	24,000	8,040	300,000	100,500	493,950
2030	46,000	14,030	24,000	7,320	300,000	91,500	482,850
2031	46,000	12,650	24,000	6,600	300,000	82,500	471,750
2032	46,000	11,270	24,000	5,880	300,000	73,500	460,650
2033	46,000	9,890	24,000	5,160	300,000	64,500	449,550
2034	46,000	8,510	24,000	4,440	300,000	55,500	438,450
2035	46,000	7,130	24,000	3,720	300,000	46,500	427,350
2036	46,000	5,750	24,000	3,000	300,000	37,500	416,250
2037	46,000	4,370	24,000	2,280	300,000	28,500	405,150
2038	46,000	2,933	24,000	1,530	300,000	19,125	393,588
2039	46,000	1,495	24,000	780	300,000	9,750	382,025
Total	\$ 1,511,500	\$ 411,824	\$ 1,372,250	\$ 305,904	\$ 6,211,250	\$ 2,079,227	\$ 11,891,955

TOWN OF MANSFIELD, CONNECTICUT

LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

<u>Year Ended June 30</u>	<u>Debt Limit</u>	<u>Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable</u>
2009	164,332,504	8,897,611	155,434,893	5%
2010	167,515,187	8,997,414	158,517,773	5%
2011	181,077,596	8,144,509	172,933,087	4%
2012	181,160,987	7,666,612	173,494,375	4%
2013	188,389,915	6,889,939	181,499,976	4%
2014	198,388,673	5,699,020	192,689,653	3%
2015	201,492,165	5,105,779	196,386,386	3%
2016	211,690,122	14,438,536	197,251,586	7%
2017	222,658,562	13,851,838	208,806,724	6%
2018	222,658,562	13,391,138	209,267,424	6%

Miscellaneous Statistics

Population 2011-2015 (CERC 2017)	
26,158	

Households by Type (2010 census)		
Total Nonfamily Households	2,448	44%
Single person households	1,426	26%
Total Family Households	3,138	56%
Husband-wife with own children	994	18%
Multigenerational households	114	2%
All household with children	1,446	26%
Total Households	5,586	100%

Registered Voters (2015)	
11,056	

	Town	County	State
Poverty Rate (2011-2015)	17.1%	7.0%	10.5%
*Source CERC 2017			

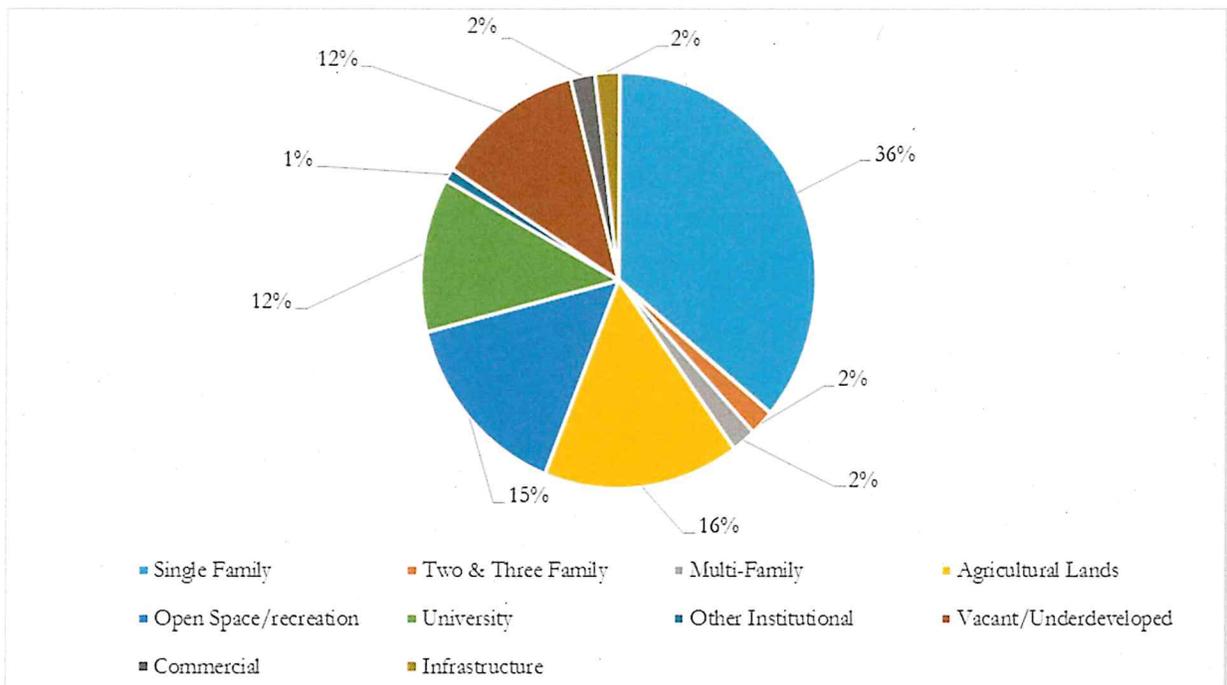
Race/Ethnicity (2011-2015)	Town	County	State
White Alone, Non-Hispanic	19,594	131,114	2,487,119
Black Alone, Non-Hispanic	1,215	4,752	370,501
Asian	2,952	5,981	150,670
Native American	23	70	8,908
Other/Multi-Race	1,250	5,658	283,800
Hispanic (Any Race)	1,542	7,387	526,508
*Source CERC 2017			

Age Distribution (2011-2015)	<i>0-4</i>		<i>5-14</i>		<i>15-24</i>		<i>25-44</i>		<i>45-64</i>		<i>65+</i>		<i>Total</i>	
Town	431	2%	1,366	5%	16,147	62%	2,776	11%	3,281	13%	2,157	8%	26,158	100%
County	6,240	4%	16,687	11%	33,613	22%	32,159	21%	42,889	28%	20,360	13%	151,948	100%
State	191,445	5%	446,058	12%	492,864	14%	885,518	25%	1,035,059	29%	542,278	15%	3,593,222	100%
*Source CERC 2017														

Education Attainment (2011-2015)	Town		State	
High School Graduate	1,657	20%	673,973	27%
Associates Degree	529	6%	183,289	7%
Bachelors or Higher	4,244	52%	925,607	38%
*Source CERC 2017				

	Mansfield	Remainder of Windham/Tolland Counties	Statewide
% Employment Growth 2001-2011	8%	2.40%	(3.2%)
Unemployment Rate 2011	7.50%	8.50%	8.80%
Average Wage 2011	\$49,637	\$40,180	\$61,110
Source: Qly Census of Employment and Wages and Local Area Unemployment Statistics, U.S. Department of Labor			

Existing Land Use (2013)



Annual Town Events

Storrs Farmer's Market: Open every Saturday from May through November on the front lawn of the Mansfield Town Hall and two Saturdays a month from December through April in the Buchanan Auditorium at the Mansfield Public Library.

www.storrsfarmersmarket.org

Annual Town Meeting: May each year; Mansfield Middle School Auditorium.

Memorial Day Parade: May each year; Bassetts Bridge Road/Route 195 to Mansfield Center Cemetery (rain location: Mansfield Middle School gymnasium).

Celebrate Mansfield Festival: September each year; Mansfield Town Square. The festival features a wide variety of activity booths hosted by Mansfield-located businesses, community organizations, sports teams, and clubs.

John E. Jackman Tour de Mansfield: June each year; Join local cycle teams in a race through the historic villages of Mansfield. All abilities are welcome.

Winter Welcome: December each year; Mansfield Town Square. Welcome winter with holiday treats, sales, and specials.

More events can be found at www.mansfieldct.gov.

Glossary of Budget Terms

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may find in reviewing Mansfield's budget.

ACCRUAL BASIS OF ACCOUNTING – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

ACTIVITY CLASSIFICATION – A grouping of expenditures on the basis of specific functions performed by an organizational unit. Examples of activities are road services, revenue collection, youth services and property assessment, etc.

APPROPRIATION – An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes, and which is usually limited in amount and to the time during which it may be expended.

ASSESSMENT/ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

BALANCED BUDGET – A basic budgetary constraint intended to ensure that an entity does not spend beyond its means. A government's use of resources for operating purposes does not exceed available resources over a defined budget period.

BOND – A written promise to pay a specified sum of money at a specified date or dates in the future.

BOND ANTICIPATION NOTE – Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

BUDGET – A plan of financial operation containing an estimate of proposed expenditures for a single fiscal year (July 1 through June 30) and the proposed means of financing them.

CAPITAL ASSETS – Assets with a value of \$5,000 or more and having a useful life of more than one year. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES – An expenditure that acquires, improves, expands, replaces, or extends the life of a capital asset.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL NONRECURRING FUND (CNR FUND) – A reserve fund for future capital projects and other nonrecurring expenditures.

CASH BASIS OF ACCOUNTING – The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

DEFICIT – (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single audit account period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

ENCUMBRANCE – Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

FISCAL YEAR – A twelve month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and result of its operations. The fiscal year for the Town of Mansfield begins July 1 and ends on June 30.

FUNCTION – a group of related activities aimed at accomplishing a major service or program for which a governmental unit is responsible. Examples of functions are: General Government, Public Safety, Public Works, Education.

FUND – An independent fiscal and accounting entity with a self balancing set of accounts, in which are recorded cash and/or other resources together with all related liabilities, obligations, reserves and equities. All funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. The Town administers a total of 39 separate funds, including the General Fund, the Risk Management Fund and the Capital Projects Fund. Appropriations are legally adopted by the Annual Town Meeting for the General Fund, the CNR Fund and the Capital Fund. Those funds are described in the DESCRIPTION OF OTHER FUNDS section at the end of the Glossary.

FUND BALANCE – The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND – A fund that accounts for all resources not otherwise accounted for in other funds. It is supported by tax revenues and is the largest and most important fund in the Town of Mansfield's budget.

GRAND LIST – The basis upon which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. It is the official list of taxable real property in the Town.

GRANT – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

INTERFUND LOANS OR TRANSFERS – Loans or transfer amounts made from one fund to another.

INTERGOVERNMENTAL REVENUE – Revenue received from other governments (State, Federal) in the form of grants, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICES FUND – A fund separate from the General Fund used to account for the financing of goods and services provided by one department to other departments on a cost-reimbursement basis, e.g., the Risk Management Fund.

LEVY – The total amount of taxes imposed by a governmental unit.

LoCIP – A local capital improvement grant program administered by the state. Towns apply annually for reimbursement of up to a formula generated entitlement amount.

MILL – The amount of tax paid for each \$1,000 of assessed value. A mill is one-tenth (1/10th) of a penny or \$1.00 of tax for each \$1,000 of assessed value.

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2019/2020 budget is 31.87 mills. This means that \$31.87 in property taxes must be paid for every \$1,000 of assessed value of property.

MODIFIED ACCRUAL BASIS – The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for available revenues which should be accrued to reflect revenues earned and available for expenditure.

OBJECT – As used in expenditure classifications, this term applies to the article purchased or the service obtained, such as contractual services, utilities, clothing allowance, medical supplies and advertising, etc.

OBLIGATIONS – Amounts which a governmental unit may be required legally to meet out of its resources. This includes actual liabilities and unliquidated encumbrances..

ORDINANCE – A formal-legislative enactment by the Council or governing body of a municipality which has full force and effect of law within the boundaries of the municipality to which it applies. A resolution differs from an ordinance in that it requires less legal formality and carries lower legal status.

PROGRAM – An activity (department or cost center) within one of the government's major functions. For example, within the Public Safety function, there are the following programs - Police, Animal Control, Fire & Emergency Services.

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every five years. Mansfield's next revaluation is October 1, 2019.

PROPERTY TAX EXEMPTION – A statutory provision that excuses certain types of property uses (e.g., religious, industrial uses) or property owners (e.g., veterans & elderly) from property tax, either partially or completely.

PROPERTY TAX LEVY – The net amount to be raised by general property taxes (e.g., less reserves for uncollected and tax credits for the elderly).

PROPERTY TAX WARRANT – The total estimated dollars to be raised by property taxes for the year including reserves for uncollected taxes and tax credits for the elderly.

RESERVE – An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

REVENUE – This term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent contributions of fund capital.

SOURCE – A budgeting code used to describe the origin of Town revenues. In other words, where the money comes from (e.g., rent, interest income).

SPECIAL REVENUE FUND – Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The Recreation Fund for example was created specifically to account for revenues and expenditures generated by recreation programs.

SUBSIDY – An appropriation of funds from a government to aid in establishing or maintaining a service deemed advantageous to the public.

TAXABLE GRAND LIST – The total assessed value of all taxable real and personal property. In Mansfield the assessed value of real property is 70 percent of market value as set by revaluation every four years.

TOWN AID ROAD FUND – An annual formal grant from the State to be used for local road, bridge and sewer reconstruction. The amount of the grant is based on population, road miles and other demographic factors.

TRUST FUND – A Fund separate from the General Fund used to account for assets held by the Town in a trustee capacity, e.g., the Cemetery Fund and the Pension Fund.

UNASSIGNED FUND BALANCE – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. commitments)