

Town of Mansfield

Town Manager's Proposed Budget for 2015/2016



Town Meeting – May 12, 2015

TOWN OF MANSFIELD, CONNECTICUT

Town Council

**Elizabeth Paterson, Mayor
Paul Shapiro, Deputy Mayor
Stephen Kegler
Peter Kochenburger
Alexander Marcellino
Antonia Moran
Virginia Raymond
William Ryan
Elizabeth Wassmundt**

**Matthew W. Hart
Town Manager**

**Maria E. Capriola
Assistant Town Manager**

**Cheryl A. Trahan
Director of Finance**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Mansfield
Connecticut**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

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BUDGET MESSAGE

TOWN OF MANSFIELD
OFFICE OF THE TOWN MANAGER



Matthew W. Hart, Town Manager

AUDREY P. BECK BUILDING
FOUR SOUTH EAGLEVILLE ROAD
MANSFIELD, CT 06268-2599
(860) 429-3336
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March 30, 2015

Town Council
Town of Mansfield

Re: Fiscal Year 2015/16 Budget

Dear Town Council:

I have worked with the Town's management team to prepare a prudent spending plan that is designed to support current services, to advance key Council policy goals and objectives, and to build capacity to address operational and budgetary concerns. Furthermore, we have structured the budget to maintain our multi-year plan to fund the capital improvement program (CIP) on a *pay-as-you-go* basis.

With this brief introduction, I am recommending the following budgets for fiscal year 2015/16 for your review and consideration:

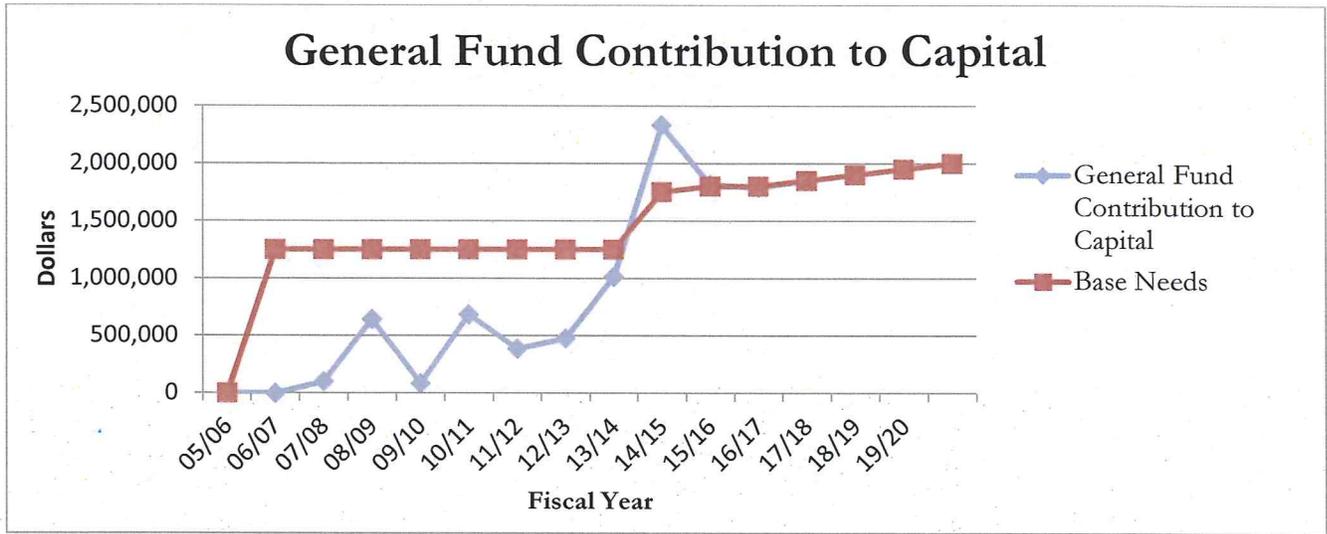
1. The proposed general fund budget for fiscal year (FY) 2015/16 totaling \$38,644,100 plus Mansfield's general fund contribution, estimated at \$10,188,150, to the Regional School District 19 (Region 19) budget. The general fund budget and the Region 19 contribution together total \$48,832,250, which would require a mill rate of 30.07 on all taxable property in Mansfield.
2. The proposed capital fund budget for FY 2015/16 totaling \$2,478,900.
3. The proposed capital nonrecurring reserve fund (CNR) budget for FY 2015/16 totaling \$2,240,470. Of that amount, \$2,055,470 is a transfer to the capital fund budget.

Budget Policy Objectives

Staff has designed the Proposed FY 2015/16 Budget to achieve four primary objectives. The first objective is to maintain current services and programs. Under the proposed budget, all of our core services – education, general government, community services, community development, public safety and public works - remain intact.

The second major objective is to support the Town Council's financial management goals, specifically to maintain the general fund contribution to the CIP at a level that, when combined with other revenue sources, allows the Town to finance all regular, recurring capital projects and initiatives on a *pay-as-you-go* or cash basis. For the Proposed FY 2015/16 CIP, we have proposed a general fund contribution of \$1,792,380 that will provide \$200,000 in cash-to-capital funding for school building infrastructure and \$200,000 for information technology needs. The CIP also

includes an upgrade to the Public Works fueling station, estimated at \$500,000, with funding on a cash basis as opposed to issuing debt.



Please note that in light of a significant proposed decrease in state aid, the FY 2015/16 proposed budget does not include a contribution to fund balance. However, management would recommend a contribution to fund balance if we receive state aid that exceeds the Governor’s estimates. This would provide the sixth installment of a multi-year plan to reach the 10-15 percent threshold in our fund balance account. This action is important in order to provide the Town with a sufficient reserve to meet unforeseen circumstances, which in turn is an important factor in maintaining a healthy bond rating. The better our bond rating, the lower the Town’s cost to issue debt.

Third, the proposed budget is designed to promote key Council policy goals and initiatives. For example, I am proposing an additional \$9,000 for the economic development program to add a graduate student intern position for the Office of Planning and Development. If approved, we would plan to use the position to assist with economic development initiatives, including the development of marketing materials and a business resource guide. Also, the proposed CIP includes funding for the Four Corners Sanitary Sewer initiative and the operating budget continues funding for the Storrs Center project. For Storrs Center, I wish to emphasize that the proposed budget funds all *direct* costs associated with the project with revenue coming from the project itself. This includes one-time expenditures for temporary personnel charged against the Storrs Center reserve fund and ongoing expenditures such as the Town’s contribution to the Downtown Partnership’s operating budget, which is charged to the general fund and funded with tax revenue from Storrs Center. The Public Works Department, my office and other Town staff continue to provide in-kind services towards Storrs Center, as we do for the Four Corners project and other major initiatives.

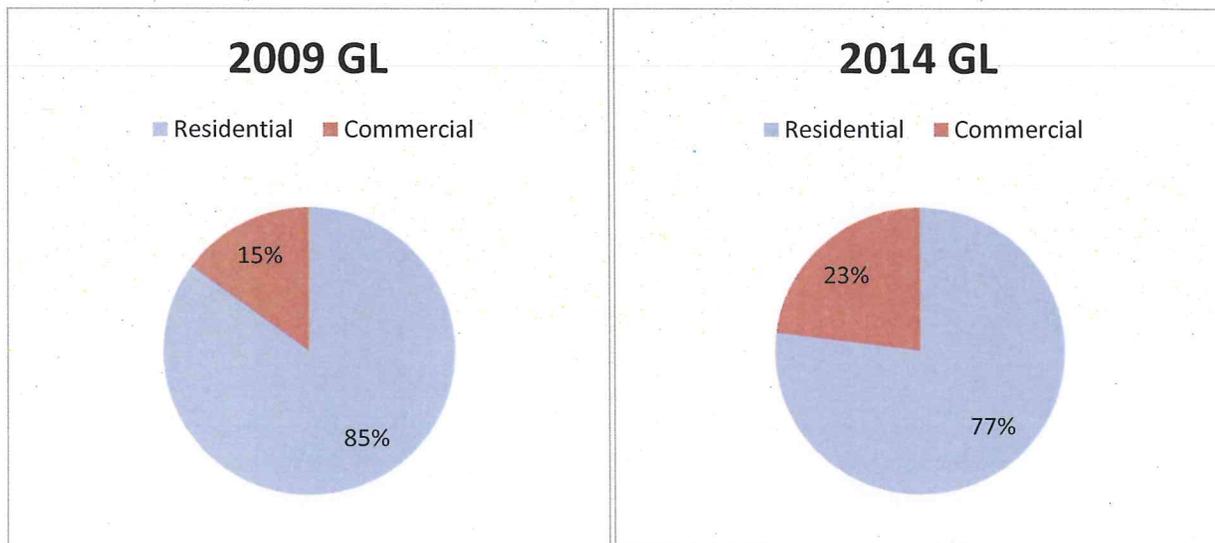
The fourth major objective of the Proposed FY 2014/15 Budget is to add capacity to address operational and budgetary concerns. Management is recommending the addition of one full-time firefighter/EMT, as part of a multi-year plan to reduce turnover and overtime expenditures by stabilizing the department’s combination workforce comprised of full-time, part-time and volunteer members. Further, management proposes to eliminate a part-time Office Assistant position and to add a full-time Public Works Specialist to support both the Public Works and the Facilities Management Departments. In management’s opinion, the position would help reduce and control expenditures by focusing on asset management, contracts and purchasing. The shared position

would also enhance the productivity of managerial and professional staff by eliminating the time these positions expend on administrative and budgetary tasks. Lastly, as part of its Financial & Operational Controls assessment our auditing firm Blum Shapiro has recommended one additional accounting position for the Finance Department. While our Finance Department supports a greater number of entities than other towns that provide shared financial management services, our staffing is low in comparison to those communities. In line with the consultant's recommendation, Management has included funding in the contingency budget as a place holder for this additional position in Finance. (Please see the Staffing Issue Papers for more detail on these proposals.)

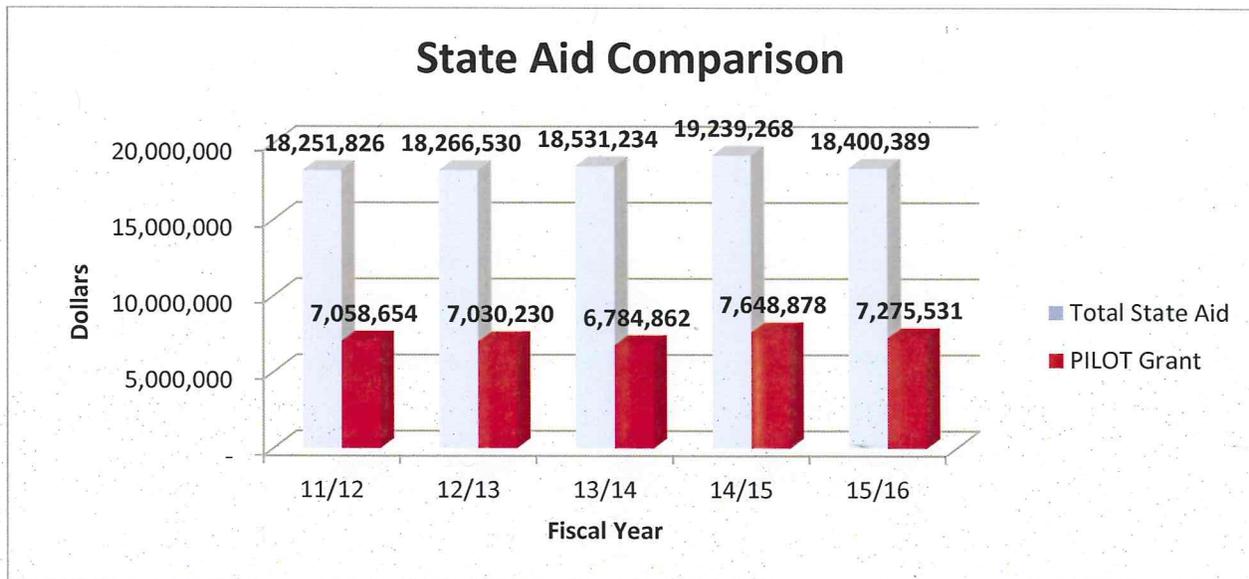
Town	Shared Services?	Total 2014/15 Budget	Number of Entities Supported	Population	Number of Finance Staff
Newtown, CT	Yes	\$111,066,204	2	27,543	12
North Haven, CT	Yes	\$88,857,841	n/a	23,035	15
Madison, CT	Yes	\$75,751,043	2	17,858	8
Rocky Hill, CT	No	\$70,894,850	3	19,729	9
Mansfield, CT	Yes	\$57,112,694	6	25,648	7
Plainville, CT	Yes	\$55,424,977	2	17,328	5
Suffield, CT	No	\$55,300,389	3	15,692	7
Plainfield, CT	No	\$45,193,803	2	15,358	7
East Hampton, CT	Yes	\$40,285,926	3	13,352	7

Revenue Outlook

With the October 1, 2014 revaluation, the preliminary grand list has decreased by \$8,827,788 or 0.85 percent. Like many communities have experienced, the value of residential properties in Mansfield has decreased, by 8.7% in our case, with the most recent revaluation. Fortunately, due primarily to growth in Storrs Center the value of commercial properties has increased by 22.26%. From 2013 to 2014, the assessment for Storrs Center alone increased by 75 percent, from \$44.6 million to \$78.1 million. With the 2009 revaluation the split between residential and commercial properties was 85 percent and 15 percent, respectively. For the 2014 revaluation, the split is now 77 percent residential and 23 percent commercial, a much healthier mix for our community. This shift in reliance from residential to commercial properties will relieve the tax burden for most homeowners in Mansfield.



Non-tax revenue is projected to decrease by \$352,450 or 1.85 percent over the current year *amended* budget. For this fiscal year, we did receive \$806,516 in unanticipated state funding. Consequently, in comparison to FY 2014/15 state aid is scheduled to decrease by \$838,879 for FY 2015/16. As we all know, Mansfield is extremely reliant upon state statutory formula grants, which comprise approximately 36 percent of general fund revenue for FY16. Our state representatives have worked hard to protect this important source of revenue for us. As the graph below illustrates, state revenue, particularly the PILOT grant, can fluctuate from year-to-year. (Please see the issue paper on State Revenue for more information on this important topic.) Other revenue factors include a slight increase in building and housing code permit revenue.



General Fund Budget

The recommended total general fund budget for the Town of Mansfield of \$38,644,100 represents an increase of \$1,436,226 or 3.9 percent over the current year as amended. When Mansfield's estimated contribution of \$10,188,150 to Region 19 is added to this figure, the budget totals \$48,832,250. Under this proposed budget, total spending would increase by \$1,578,456 or 3.3 percent.

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.

- 1) General government operations – Proposed funding for general government operations has increased by 3.6 percent or \$582,360 over the adopted budget. Some of the primary cost drivers leading to this increase include:
 - An increase of \$280,910 in salaries and wages for contractual step increases and proposed additional staffing;
 - An increase of \$254,820 to fund employee benefits, primarily health insurance (\$238,110); and
 - An increase of \$91,475 to fund purchased services, primarily the Resident State Trooper program.

Management has worked to control expenditures, but some costs (e.g. purchased services, repairs and maintenance) do continue to increase and we believe the additional staffing is warranted. We have also budgeted funds to allocate resources to the construction and maintenance of Storrs Center, and have charged direct one-time expenditures against the Storrs Center reserve fund that is financed through grants, permit fees and tax revenue from the project. It is also important to note that while the debt services fund and capital fund are budgeted under general government operations, both of these funds support the Mansfield Public Schools in addition to general government.

One issue that we need to be very conscious of is the Governor's proposal to increase the statutory reimbursement rate from 70 to 100 percent for towns participating in the resident trooper program (we are already charged 100% for overtime expenses). The Governor's proposal would impact Mansfield in a substantial way and our costs would increase by approximately \$500,000 per year on a budget of \$1.2-\$1.3 million. Given the significance of this matter, I have advised the Town Council to begin to discuss service alternatives in the event that the Governor's proposal is approved; the Council has referred this issue to an *ad hoc* committee. The Proposed FY16 budget contemplates that the reimbursement rate for the resident trooper would remain at 70 percent of allowable costs.

- 2) Mansfield Board of Education - The other major segment of the Town budget is the Mansfield Board of Education budget. The budget as adopted by the Board of Education reflects an increase of \$853,866, or 4.0 percent, for a total budget of \$22,047,750. The Mansfield Board's budget is based on discussions with Town and Region 19 officials regarding revenues and expenditures, as well as a commitment to maintain reasonable and appropriate class sizes while addressing issues related to slightly declining enrollment. The Board's budget seeks to maintain the current level of programming in a cost effective manner.

Region 19 Budget

The Region 19 Board of Education is presently reviewing the Superintendent Silva's proposed budget. We are anticipating Mansfield's general fund proportionate share to total \$10,188,150, an increase of \$142,230 or 1.4 percent over the current year. The member town contributions to the Region 19 budget reflect an increase of 1.2%, and Mansfield's share reflects this adjustment and a slight increase in our pro-rational share.

Neither the Town Council nor I have any legal authority to make any changes to the Region 19 Board of Education Budget. For this reason, we have traditionally excluded Mansfield's proportionate share of Region 19's budget from the resolutions adopting the Town's budget. Nonetheless, the Region 19's budget has a major impact on Town government, our tax rate and our citizens.

Capital Fund Budget and Capital and Nonrecurring Reserve (CNR) Fund

The proposed capital fund budget of \$2,478,900 is financed primarily from the capital and nonrecurring reserve (CNR) fund (\$2,055,470) with the balance coming from the LoCIP grant (\$184,930), the Town Aid Road grant (\$130,000) and other funds (\$108,500). Management is not proposing to fund any bond funding for new projects. The proposed expenditures are detailed in the capital projects fund budget and financing plan, also referred to as the capital improvement program (CIP).

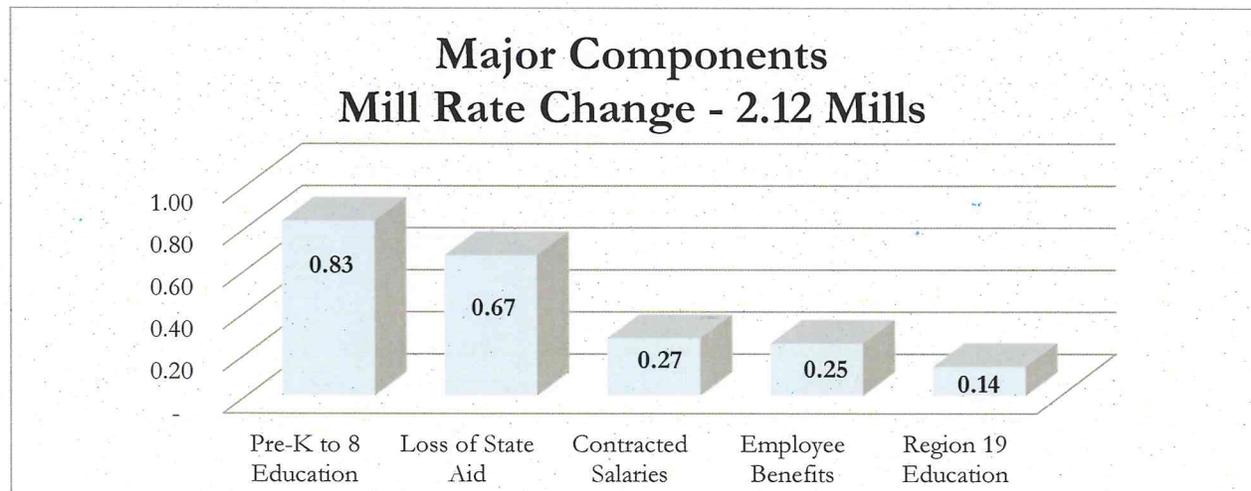
The proposed CNR Fund budget of \$2,240,470 is funded mainly by the general fund (\$1,792,380), ambulance user fees (\$275,000) and the Pequot/Mohegan grant (\$209,560). The proposed expenditures include: a transfer to the capital fund of \$2,055,470 to fund current year projects and a transfer to the management services fund of \$185,000 for technology equipment.

Other Funds

Staff has included in this budget information on the other major operating funds of the Town government. These include town road aid, 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. I would note that while we are seeing a rather large increase in our health insurance premiums (average 16 percent), our average claims experience for the past five years is 8.4 percent, slightly below industry trend.

Impact on the Taxpayer

The proposed budgets for both Region 19 and the Mansfield Public Schools have collectively increased by \$1,578,456 or 1.54 mills. The proposed General Government budget is up by \$582,360 or 0.56 mills. However, due to the proposed loss in State aid the proposed tax increase is 2.12 mills, representing a 7.57 percent increase.



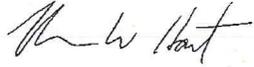
As stated above, the Proposed FY 2015/16 Budget would require a mill rate of 30.07 on all taxable property in Mansfield. With the most recent revaluation, the median single family home has decreased from \$169,900 to \$156,000. Yet, with the strong growth in the value of commercial properties, staff estimates that under the Proposed FY 2015/16 Budget taxes for the median single family home in Mansfield would *decrease* by 1.2 percent or \$58 per year.

Conclusion

In management’s view, the Proposed FY 2015/16 Budget is a responsible spending plan that is designed to support current services, to advance key Council policy goals and objectives, and to build capacity to address operational and budgetary concerns. There are some uncertainties that we will need to address, to the extent we are able, related to the uncertainty of state revenue and the cost of the resident trooper program. Furthermore, unless state revenue is reduced further, the proposed budget would provide modest tax relief to the average homeowner.

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 Jay Ghassem-Zadeh - for their patient work in preparing this submission.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew W. Hart". The signature is fluid and cursive, with the first name being the most prominent.

Matthew W. Hart
Town Manager

Town of Mansfield
General Fund
Major Cost Drivers - FY 2015/16

Description	FY 13/14 Actual	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed	Incr/ (Decr)	%
Salaries and Wages	\$ 6,262,188	\$ 6,533,045	\$ 6,669,575	\$ 6,813,955	\$ 280,910	4.30%
Employee Benefits	2,506,587	2,714,120	2,700,606	2,971,075	256,955	9.47%
Other Purch Services	1,604,373	1,716,855	1,717,740	1,809,545	92,690	5.40%
Prof & Tech Services	220,169	224,440	228,958	276,060	51,620	23.00%
Misc Expenses & Fees	176,624	194,290	76,400	231,860	37,570	19.34%
Trans Out-Spec Rev Func	572,000	610,430	610,430	637,450	27,020	4.43%
Land/Rd Maint Supplies	-	600	550	18,300	17,700	2950.00%
Trans Out-Enterprise Fnd	127,825	117,560	124,830	132,050	14,490	12.33%
Rolling Stock Supplies	191,558	199,000	184,000	212,000	13,000	6.53%
Office Supplies	52,313	56,750	52,729	66,760	10,010	17.64%
Repairs/Maintenance	150,387	131,900	155,813	140,350	8,450	6.41%
Energy	682,880	437,800	437,800	445,900	8,100	1.85%
Insurance	201,869	206,030	204,855	211,830	5,800	2.82%
Building Supplies	45,757	62,550	61,871	63,900	1,350	2.16%
Instructional Supplies	3,278	3,750	3,900	3,850	100	2.67%
Food Service Supplies	37	400	400	300	(100)	(25.00%)
Equipment	112,106	96,250	92,533	92,685	(3,565)	(3.70%)
School/Library Books	99,335	114,520	113,520	110,320	(4,200)	(3.67%)
Purch Property Services	66,343	105,400	104,500	101,050	(4,350)	(4.13%)
Other Supplies	53,609	78,800	63,480	72,680	(6,120)	(7.77%)
Contrib to Area Agencies	43,200	57,050	57,050	45,050	(12,000)	(21.03%)
Trans Out-Trust Agency	80,000	78,000	78,000	62,000	(16,000)	(20.51%)
Trans Out-Debt Serv Fd	675,000	325,000	325,000	285,000	(40,000)	(12.31%)
Trans Out-Capital Proj	2,332,690	1,949,450	1,949,450	1,792,380	(157,070)	(8.06%)
Total	\$ 16,260,128	\$ 16,013,990	\$ 16,013,990	\$ 16,596,350	\$ 582,360	3.64%

ISSUE PAPER

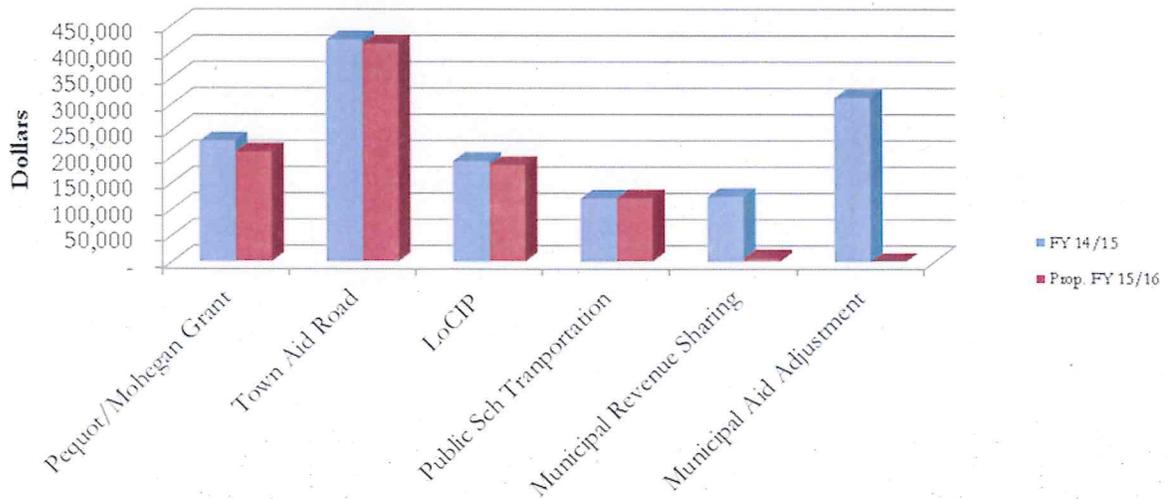
STATE REVENUE

For purposes of the Proposed FY 2015/16 Budget management has included the Governor's proposed estimates for municipal aid. In aggregate, the Governor's estimates would decrease state revenue to Mansfield by \$838,879 below current year levels.

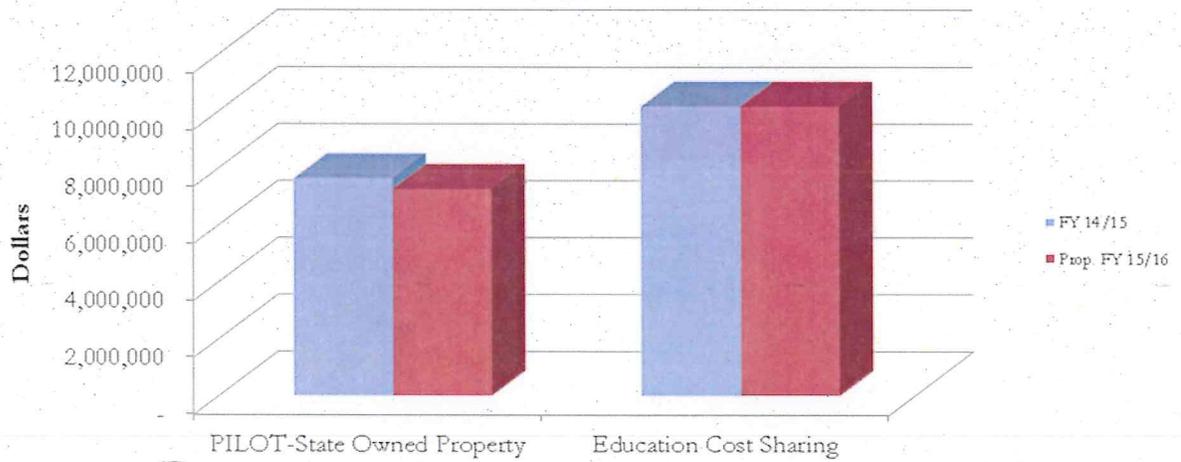
Throughout February and March, staff and Council leadership has testified at the state legislature regarding the potential impact of the Governor's proposed state budget on Mansfield. Highlights of our testimony are as follows:

- Mansfield is home to the University of Connecticut's main campus in Storrs, with a total population of 26,543 and a year-round population closer to 13,000. Outside of the university, we are still in many ways a rural community with a *limited* tax base consisting of residential and some commercial properties. With state support, we are building the mixed-use Storrs Center project to serve as our downtown, and this initiative has positively impacted our grand list.
- We support legislation to adequately fund and to stabilize the PILOT grant for those towns that host a significant amount of state property. With the presence of UCONN and the former Bergin Correctional Institute, Mansfield is very reliant on the PILOT grant, receiving approximately \$7.65 million in FY 2014/15 under this program. Mansfield is unique in that the value of state-owned property, at approximately \$1.2 billion, actually exceeds the value of private property in town (our most recent grand list totals approximately \$1 billion).
- Under statute, Mansfield should be receiving 45% on the assessed value of state property but the actual grant amount is closer to 24% of that figure for FY 2014/15 and is expected to decline to 22% for FY 2015/16. Mansfield's PILOT grant has fluctuated and has not approached the statutory calculation of 45% of assessed value over the past 10 years.
- State property certainly has an impact on the host municipality. While UCONN offers many benefits to Mansfield in terms of employment, arts and culture and other university-related amenities, it also has a real impact on our municipal services, including code enforcement, community services, education, public safety and public works.
- A town like Mansfield is not going to be able to grow its grand list to a size that will adequately fund the service demands associated with both our year-round population and a major state institution such as UCONN. Over the past two decades the state has invested billions into UCONN and it is now one of the nation's premier public institutions. In order for the state to maximize the investment that it has made in our community, it is important to ensure that the town receives an adequate and stable PILOT grant from the state.

State Grants (Under \$500,000)



Major State 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.

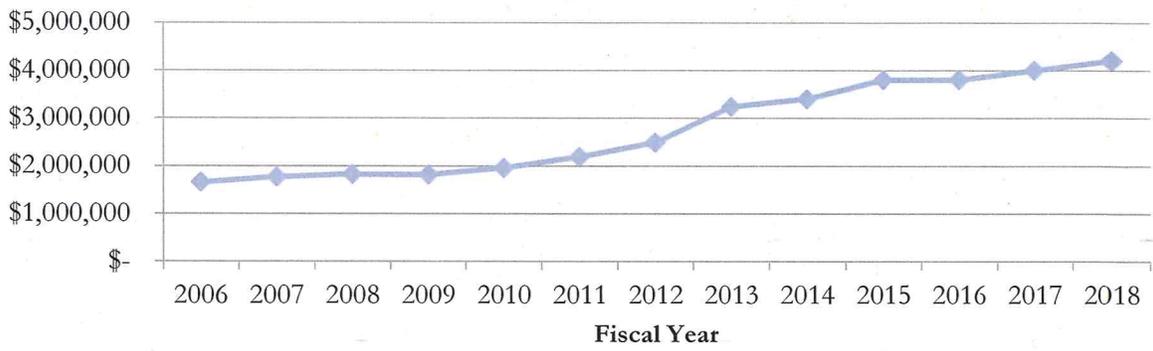
A number of years ago, the Town Council adopted a plan whereby the general fund operating budget would no longer rely on an appropriation from fund balance to balance the budget. This recommendation was made because the practice of using fund balance on a one-time basis has an inherently destabilizing 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.

Due to unanticipated state revenue, this fiscal year we will be able to contribute \$400,000 to fund balance. The Proposed FY 2015/16 Budget does not include an increase to fund balance because of the significant reductions in state aid proposed in the Governor's budget. However, if the General Assembly restores a portion of this state aid for FY16 management recommends directing all or some of the additional state revenue to fund balance. While maintaining fund balance is difficult in troubled financial times, the case for preserving a healthy fund balance as recommended by the rating agencies is clearly in the Town's best interest.

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)				
	6/30/2012	6/30/2013	6/30/2014	6/30/2015 Est	6/30/2016 Est
Assigned	\$ 253,527	\$ 424,901	\$ 140,010	\$ 140,010	\$ 140,010
Unassigned	2,241,568	2,823,216	3,267,842	3,667,842	3,667,842
Total Fund Balance	\$2,495,095	\$ 3,248,117	\$ 3,407,852	\$ 3,807,852	\$ 3,807,852
GAAP Expenditures and Other Financing Uses	\$46,451,383	\$ 47,407,532	\$ 46,812,752	\$ 46,884,224	\$ 48,832,250
Unrestricted Fund Balance as % of Total Expenditures	5.37%	6.70%	7.28%	8.10%	7.80%

Fund Balance FY '06 -'18 - Actual and Estimated



ISSUE PAPER

STAFFING CHANGES FY 2015/2016

A summary of staffing changes for FY 2015/2016 is as follows:

Finance

- As part of its Financial & Operational Controls assessment, Blum Shapiro has recommended one additional accounting position for the Finance Department. The consultant's recommended duties for the position include assisting with the oversight of financial controls; performing financial analysis, and assisting with the budget and grants management processes. Management has included funding in the contingency budget as a place holder for this additional position in the Finance Department. Budgeted cost to the General Fund: \$68,940.

Fire and Emergency Services

- Management is recommending the addition of one full-time firefighter/EMT, as part of a multi-year plan to reduce turnover and overtime expenditures by stabilizing the department's combination workforce comprised of full-time, part-time and volunteer members. The declining volunteer membership and the turnover of part-time fire fighters have increased the amount of overtime paid to full-time staff as well as recruitment expenditures and resources. For FY 2014/15, the Town added one full-time firefighter/EMT; this position has helped to fill a vacancy caused by a long-term medical leave and has served to limit overtime exposure. The addition of a full-time firefighter/EMT in FY16 would bring the complement of full-time personnel to 14 staff members. (Please see the Fire and Emergency Services Staffing issue paper for more detail.) Net cost to the General Fund: \$66,250.

Public Works/Facilities Management

- Currently, the Engineering Division in Public Works receives clerical/administrative support from an Office Assistant working 14 hours per week. In the proposed budget, management proposes to eliminate the part-time position and to add a full-time Public Works Specialist to support both Public Works and the Facilities Management Department. (Previously, the Engineering Division and the Planning Office shared a full-time administrative assistant; this position was reduced to part-time status during the economic downturn.) Duties for the shared Public Works Specialist position would include tracking and analyzing budgets, managing utility and service contracts, capital projects coordination and asset management. In management's opinion, the position is necessary and has great potential to reduce expenditures by focusing on asset management, contracts and purchasing. The shared position would also enhance the productivity of managerial and professional staff by eliminating the time these positions expend on administrative and budgetary tasks. Budgeted cost to the General Fund: \$49,390.

ISSUE PAPER

FIRE AND EMERGENCY SERVICES STAFFING

Fire and Emergency Services overtime expenditures consistently exceed the budget. Staff believes that the reasons are due to several trends and a structural deficit. Firefighter/EMT staffing is comprised of four work groups currently at four paid staff members per shift, assigned to three fire stations. There are two 12-hour shifts per day, 365 days per year. All the shifts on three of the four work groups for one of the four paid staff positions as well as all shift vacancies (e.g. for sick leave, vacation leave) on all four work groups, are first offered to part-time employees. Part-time employees are compensated at 75% the pay rate of a full-time employee. Full-time employees earn overtime at 1.5 times their rate of pay for all hours worked in addition to their full-time schedule, which averages 42 hours per week.

The number of part-time firefighters available to staff duty shifts changes frequently, fluctuates seasonally and is fundamentally unstable. Since 2005 the fire department has conducted seven entry-level part-time firefighter hiring processes. The estimated cost to hire five part-time employees in 2014, from the time the process was initiated until the appointed employees were capable of staffing shifts, was \$54,230.

A long term trend facing this department and many others is declining volunteer membership. Volunteer members represent an essential element of the department's emergency response personnel and our service delivery system. Availability of qualified volunteer members to respond to emergencies during certain periods, such as weekdays, is very limited. Limited availability places a greater reliance on full-time and part-time employees to respond to certain types of calls while off duty resulting in additional straight-time and overtime costs.

Other recent trends that are challenging the department's ability to meet service-level expectations are overlapping and multiple calls for service, Emergency Medical Services responses and the challenges of responding to calls in both areas with more density (e.g. Storrs Center and neighborhoods adjacent to campus) and those that are more semi-rural in character.

Due to current economic restraints, management recommends a multi-faceted approach that includes incremental increases in funding to adjust the make-up of full-time and part-time career staff, continued improvements to volunteer benefits and exploring partnerships with neighboring departments regarding mutual aid response strategies. We believe that this approach will improve the number of career and volunteer members that are available to respond to emergencies and expand volunteer participation in non-emergency activities.

Management proposes to continue the steps taken last year when one full-time firefighter was added to the department; that additional full-time firefighter position did result in salary expenditure savings. The department believes that continuing a program of incremental increases to full-time staff will serve to stabilize the department's combination workforce and reduce overtime liabilities.

For this budget, staff recommends the addition of one full-time firefighter, at a net cost of \$66,000. The adjustment would increase the regular salary line but would reduce the reliance on part-time employees whose numbers fluctuate dramatically, help stabilize overtime expenditures and diminish the need for annual budget adjustments. This issue is somewhat complex and will be addressed more thoroughly during budget workshops.

ISSUE PAPER

RESIDENT TROOPER PROGRAM

In late 2011 the Town conducted a police services study and in 2012 the Town Council subsequently endorsed the alternative to enhance the resident trooper program. The objective of this plan is to increase staffing to 13 troopers as resources allow. The Town did add a trooper in FY 2012/13, bringing us to the current staffing level of nine troopers and one state police sergeant. With ten troopers, we are able to provide limited staffing for all three shifts most days of the year. However, unless we know that we are looking at a period of increased activity, such as fall and spring weekends, we generally do not back-fill shifts when a trooper has a scheduled day off or is away from town for another purpose. This means that there are shifts where there may be only one trooper working from the Mansfield office or that coverage is exclusively provided by Troop C in Tolland. If the Mansfield Resident Trooper's Office did not have the affiliation with Troop C, we would need to backfill these shifts.

Primarily due to the employee benefits or "fringe" rate charged to participating municipalities (in excess of 90%), we have not increased staffing beyond 10 troopers in aggregate.

For FY 2015/16, there is a new development on the state level and it is significant. As I have discussed with the Town Council, as part of his FY16 Budget package the Governor has proposed increasing the statutory reimbursement rate from 70 to 100% for towns participating in the resident trooper program (we are already charged 100% for overtime expenses). The Governor's proposal would impact Mansfield in a substantial way and our costs would increase by approximately \$500,000 per year on a budget of \$1.2-\$1.3 million. If this proposal is approved, the resident trooper program would lose much of its competitive advantage.

Given the significance of this matter, I have advised the Council to begin to discuss service alternatives in the event that the Governor's proposal is approved. Options would include substituting town officers for troopers, reducing the number of assigned personnel or contracting with another service provider. The Town Council has referred this issue to an *ad hoc* committee of three councilors.

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. Management is reserving these revenues to cover the one-time costs and the public infrastructure improvements related to the project.

The permitting fees have been appropriated and are recorded directly into the reserve account; the estimated balance in the reserve account as of June 30, 2016 totals \$289,042. The Proposed FY 2015/16 budget reflects the net tax revenues (taxes less the abatement) in the general fund where the operating costs related to Storrs Center will be charged and covered by the tax revenues from Storrs Center. The remaining balance is then included as a transfer out to the Storrs Center reserve account in the capital fund, to cover one-time expenditures such as code enforcement activities planned for FY16. The estimates provided reflect current and planned construction through FY 2015/16.

The breakdown of the activity in the 2015/16 General Fund Proposed Budget is as follows:

Estimated Storrs Center Tax Revenue		\$2,351,470
Less: Tax Abatement		<u>(728,000)</u>
Net Taxes		1,623,470
Less Operating Costs:		
Mansfield Downtown Partnership Support	\$ 125,000	
Full-time Firefighter	94,540	
Crew Leader/Overtime	23,820	
Groundskeeper/Overtime	22,120	
Laborer/Overtime	19,470	
Cost of Fire Hydrants	<u>6,500</u>	
Total Operating Costs		(291,450)
Less Tax Relief for General Fund		<u>(1,103,380)</u>
Balance - Transfer to Storrs Center Reserve Account		<u>\$ 228,640</u>

The following schedule reflects the activity in the Storrs Center Reserve Account in the Capital Fund from the inception of the account through projections for FY 2015/16.

Storrs Center Reserve Account - Fund 400-84103
Estimated Account Balance

	Prior Year Cummulative Actuals	FY 13/14 Actuals	Current Year FY 14/15 Estimated	FY 15/16 Projected
Funding Sources:				
Storrs Center Gross Tax Calculation	\$ 190,606	\$ 786,000	\$ 1,273,300	\$ 2,351,470
Less: Tax Abatement	-	(321,000)	(715,000)	(728,000)
Net Storrs Center Tax Revenue	190,606	465,000	558,300	1,623,470
Less: Operating Costs	(70,790)	(206,640)	(217,400)	(291,450)
Less: Tax Relief for General Fund		(90,000)	(112,260)	(1,103,380)
Net Fiscal Impact-Transfer from GF	119,816	168,360	228,640	228,640
Permitting Fees	928,149	329,827	351,080	92,100
Other Local	226,220			
Capital Non-recurring Fund	625,000			
Total Project Funding	\$ 1,899,185	\$ 498,187	\$ 579,720	\$ 320,740
Project Expenditures:				
Infrastructure Improvements	\$ 372,000		\$ -	\$ -
Fire Prevention Inspection One-time Costs	145,302	61,716	64,950	43,460
Building Inspection One-time Costs	101,732	86,737	110,530	74,830
Professional & Technical Services	193,150	7,650	9,500	
Legal Services	377,903	60,016	20,000	20,000
Capital Equipment			65,000	65,000
Architects & Engineers	128,083			
Relocation Costs	522,441			
Permit Bond	96,000			
Intermodal Capital Costs	4,902	27,299	615	
Intermodal Operating Costs		48,474	100,000	100,000
Garage Repair & Replacement Reserve			50,000	51,500
Total Project Expenses	\$ 1,941,513	\$ 291,892	\$ 420,595	\$ 354,790
Net Activity Increase/(Decrease)	(42,328)	206,295	159,125	(34,050)
Beginning Account Balance	-	(42,328)	163,967	323,092
Ending Account Balance	\$ (42,328)	\$ 163,967	\$ 323,092	\$ 289,042

ISSUE PAPER

SCHOOL BUILDING PROJECT

The Town Council spent a significant amount of time reviewing the recommended School Building Project presented to them by the Board of Education – build two new elementary schools to replace the three existing elementary schools and to do select repairs and alterations to the middle school. On January 23, 2013, the Council unanimously approved the following motion:

1. That the Council not send the proposal for two new schools to a referendum at the present time; and
2. That the issue of repairs to the three elementary schools, as well as the Mansfield Middle School, be referred to the Board of Education, which is within their expertise and jurisdiction, for their prioritization of repairs and improvements needed to maintain the schools.

On February 12, 2013 the Town Council held a special joint meeting with the Board of Education to discuss the council's action and its expectations for the Board. The Council reviewed the reasons behind the decision, including but not limited to, concerns about the cost of the project, particularly during difficult economic times, and whether the proposed project had strong support from the community at large. The Board provided the Council a list of proposed capital items for both information technology needs and facility repairs and maintenance needs. An allocation of \$200,000 per year for each of these areas over a five-year period was requested, for a total of \$2,000,000, to maintain the schools and provide for technology for the next five years. The Board recommended that by FY 2017/18 the discussion should begin as to whether to make a long-term commitment to the existing elementary schools or to again consider new construction.

On March 11, 2013 the Council discussed the Board's recommendations and passed a motion endorsing the Board's plan for ongoing maintenance for the four school buildings of \$200,000 per year for the next five years and for computer infrastructure of \$200,000 per year for the next five years.

Consequently, the Adopted FY 2015/16 Capital Fund Budget includes \$200,000 for school building maintenance and \$200,000 for school technology infrastructure funded by a transfer from the General Fund, the third year of the planned funding.

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ISSUE PAPER

HEALTH INSURANCE

The Town finances its health insurance on a self-insured basis to control costs. The Health Insurance Fund covers the employees and retirees of the following entities: Town of Mansfield, Mansfield Board of Education, Region 19 Board of Education, Eastern Highlands Health District and several smaller agencies.

In the spring of 2007 the Town revamped its Employee Wellness Program and realized a very positive impact on medical claims experience for the next five years. The average increase from FY 07/08 to FY 11/12 averaged an incredible 0.29%, and during this time we were able to rebuild fund balance from \$354,547 at June 30, 2008 to a high of \$3,905,066 at June 30, 2012.

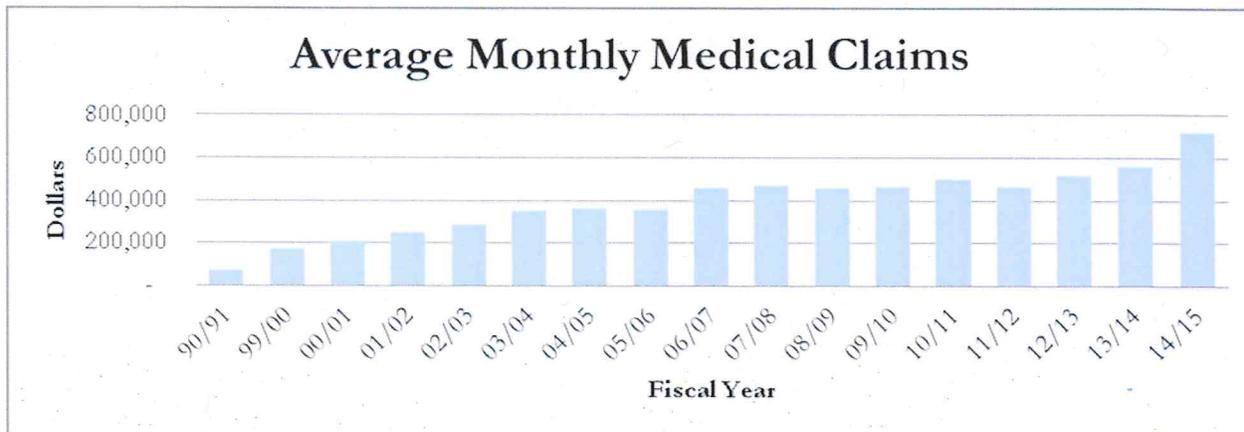
During FY 12/13 and FY 13/14, claims experience increased by 12.6% and 7.7, much closer to industry trend. Costs during the current fiscal year have increased more significantly, with an average monthly claims experience of approximately \$720,500, running at an increase of 28.1% above the previous year. Following discussions with our insurance carrier and our benefits consultant, it appears the following factors are contributing to the increase for the current year:

- 1) We have seen a significant increase in the number of claims that exceed \$50,000 but do not exceed the individual stop loss threshold of \$175,000. For many years we averaged approximately six high cost claimants; this fiscal year we have approximately 22 high cost claimants. At a minimum of \$50,000 per claim, this factor represents an increase of \$800,000 and any claims are in the range of \$75,000 or more. While this is concerning, most of these claims do not appear to be long-term illnesses, but more of a single health occurrence.
- 2) The pool seems to be returning to the norm for average claims per member. Currently we are averaging approximately \$1,350 per employee per year. Other comparable groups are averaging \$1,500 - \$1,790 per employee per year.

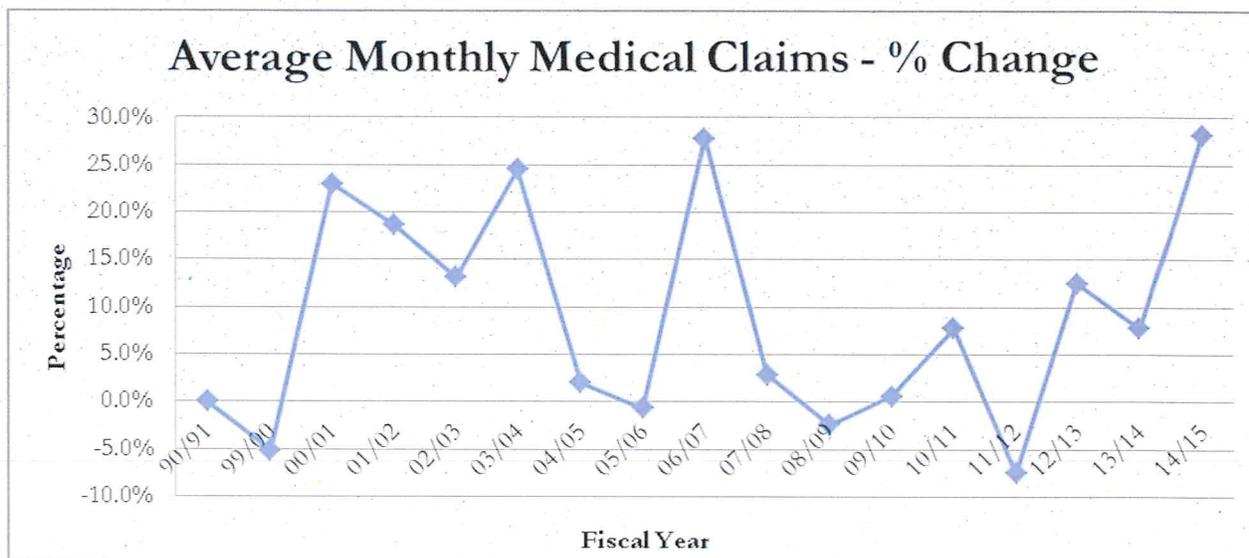
Fortunately, we began the year with a strong fund balance and have been able to absorb these claims without significantly depleting our reserves. The pool is currently maintaining a fund balance of \$2,064,664. With four months remaining to the fiscal year, at our current trend we could draw fund balance down to approximately \$1,250,000. This experience would reduce our reserve to approximately 16% of expected claims. Since the management team strives to maintain a reserve of 25% of expected claims, we have set insurance rates with the goal of rebuilding reserve by approximately \$300,000 or 20% of expected claims with the ultimate goal of returning to 25% in the following year.

The management team comprised of town and school district representatives is tracking this issue closely in consultation with our benefits consultant and carrier. We have put the health insurance out to bid and reduced administrative expenses through that process. We also continue to revise plan design offerings to lower costs and to increase participation in the employee wellness program. We are willing to change carriers if that will lead to significant savings for the pool.

The chart below depicts the average monthly claims history. Note the relatively flat period from 06/07 to 11/12, followed by two years of trend increases and finally the significant increase we are experiencing in FY 14/15



The chart below depicts the percentage change in average monthly medical claims from 1990/91 to 2014/15. Note the extreme volatility from year to year.



Budget Process

Budget Guidelines:

The goal of this budget is to preserve services, promote Council goals and objectives, increase our contribution to fund balance, continue our pay-as-you-go capital program, as well as present a balanced budget – one that ensures that we do not spend beyond our means. At the same time, we must be highly sensitive to the impact on the taxpayer. Therefore, the following guidelines will be used in preparing this budget.

The proposed budget uses the Governor's proposed budget for municipal aid. Under this scenario, Mansfield's estimate reflects a loss of approximately \$839,000 in State aid. While we are hopeful that the Legislature will make changes to the proposed budget, we believe the most prudent action at this time is to base the budget on current estimates.

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 2015/16 Budget Review Schedule

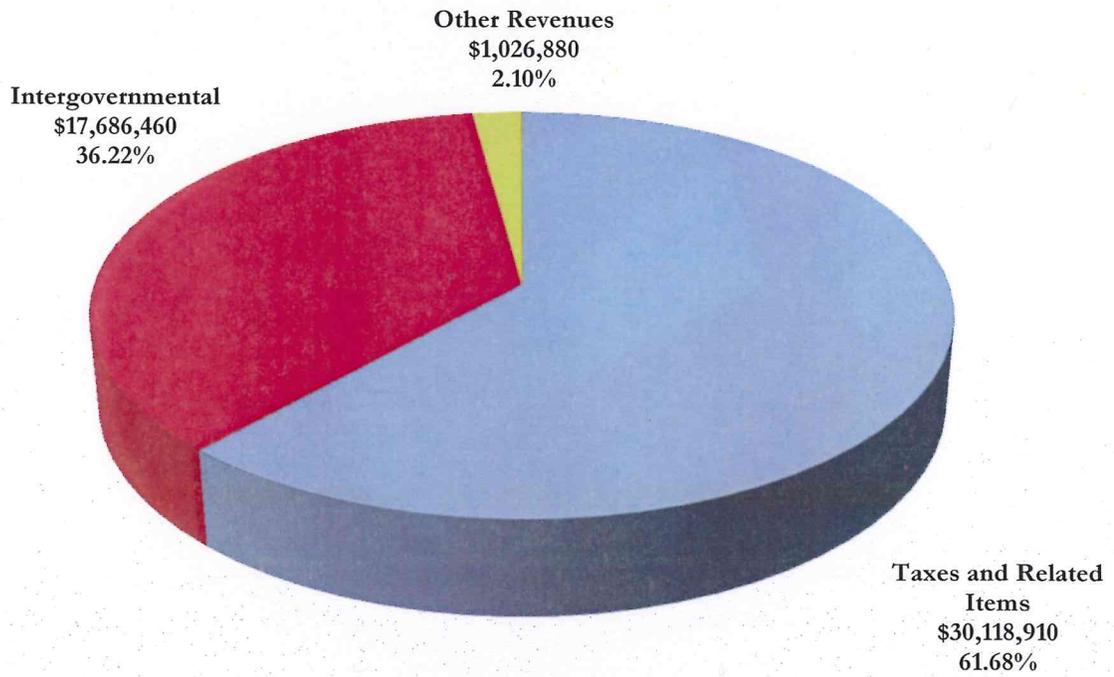
March 30 Monday 6:30pm – 9:30pm	Budget Presentation Budget Message Budget in Brief Guide to the Budget Revenue Summaries Expenditure Summaries	Council Chambers Beck Building
April 1 Wednesday 6:30pm – 9:30pm	Budget Review General Government Community Services – Human Services Public Safety	Council Chambers Beck Building
April 2 Thursday 7:00pm – 8:30pm	Public Information Session Manager’s Proposed Budget Review	Council Chambers Beck Building
April 7 Tuesday 6:30pm – 9:30pm	Budget Review Public Works Community Services Community Development	Council Chambers Beck Building
April 8 Wednesday 6:30pm – 9:30pm	Budget Review Board of Education Town Wide Operating Transfers Capital Improvement Program	Council Chambers Beck Building
April 13 Monday 7:30pm	Public Hearing on Budget at Regular Council Meeting	Council Chambers Beck Building
April 22 Wednesday 6:30pm – 9:30pm	Budget Review Town Aid Road Fund Parks & Recreation Program Fund Mansfield Discovery Depot Other Operating Fund Debt Service Fund Enterprise Funds	Council Chambers Beck Building

**(Budget Review Schedule
Continued)**

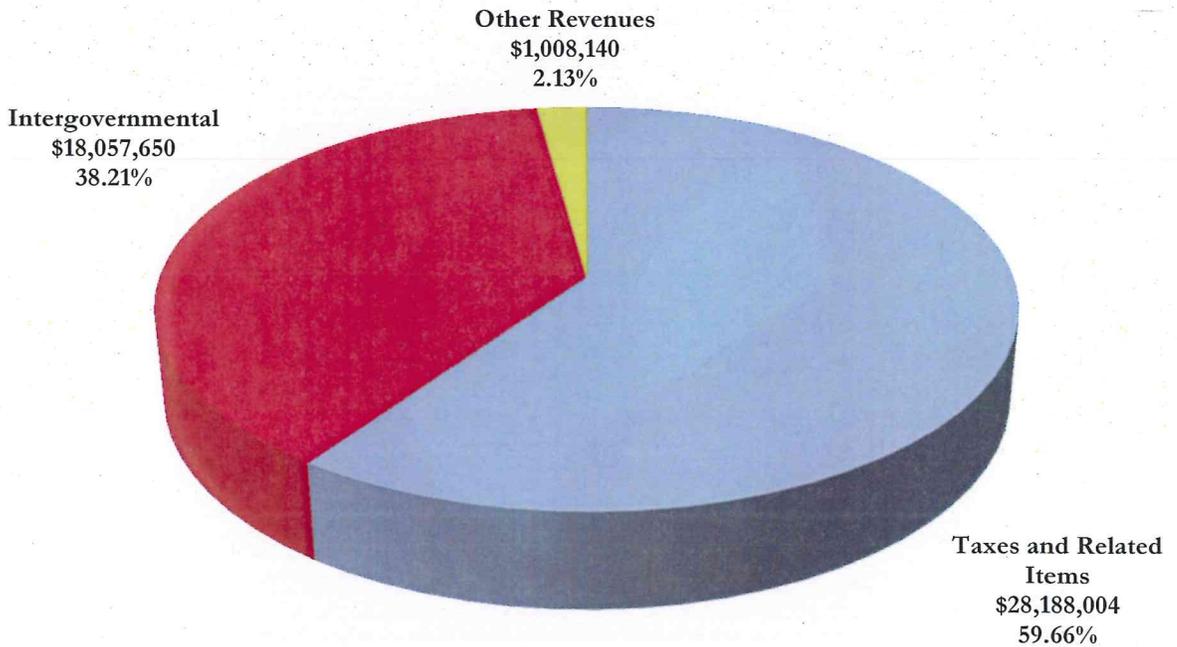
April 23 Thursday 6:30pm – 9:30pm	Budget Review Internal Service Funds Cemetery Fund/Long Term Investments Eastern Highlands Health District Fund Mansfield Downtown Partnership Fund Supplementary Data	Council Chambers Beck Building
April 27 Monday 6:30pm – 7:30pm	Adoption of Budget (Prior to Regular Meeting)	Council Chambers Beck Building
April 29 Wednesday 6:30pm – 9:30pm	Adoption of Budget (if needed)	Council Chambers Beck Building
May 4 Monday 7:00pm	Region 19 Annual Meeting on Budget	EO Smith Media Center
May 5 Tuesday	Region 19 Budget Referendum	Ashford, Mansfield, Wilmington
May 6 Wednesday 7:00pm – 8:30pm	Public Information Session Town Council Adopted Budget	Council Chambers Beck Building
May 12 Tuesday 7:00pm	Annual Town Meeting	Mansfield Middle School Auditorium
If Petitioned	Budget Referendum	Council Chambers Beck Building
If Petitioned	Special Town Council Meeting	Council Chambers Beck Building

BUDGET IN BRIEF

**Town of Mansfield
General Fund
Proposed Revenue Budget 2015/16**



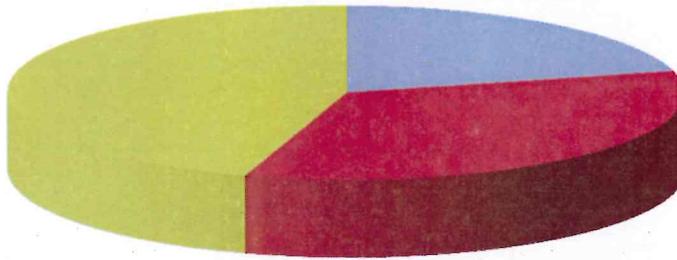
**Town of Mansfield
General Fund
Amended Revenue Budget 2014/15**



Town of Mansfield General Fund Proposed Expenditure Budget 2015/16

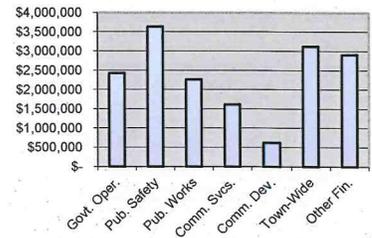
Mansfield BOE
\$22,047,750
45.1%

**Reg. 19
Contributions**
\$10,188,150
20.9%



**General
Government**
\$16,596,350
34%

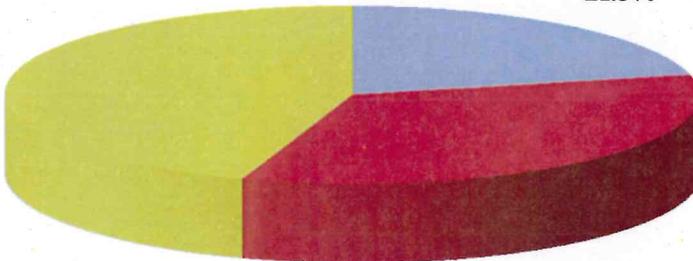
**General Government
Expenditures by Major Category**



Town of Mansfield General Fund Amended Expenditure Budget 2014/15

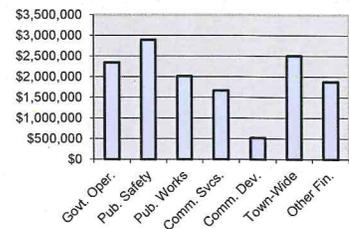
Mansfield BOE
\$21,193,884
44.8%

**Reg. 19
Contributions**
\$10,045,920
21.3%



**General
Government**
\$16,013,990
33.9%

**General Government
Expenditures by Major Category**



**Town of Mansfield
Budget in Brief
Budget Highlights
2015/16**

- The combined proposed budget for the Town General Government, Mansfield Board of Education and Contribution to Region 19 increased from \$47,253,794 to \$48,832,250 or by 3.3 percent.
- The proposed Town of Mansfield budget for fiscal year 2015/16, including the Mansfield Board of Education, is \$38,644,100 a 3.9 percent increase over fiscal year 2014/15.
- The proposed General Government portion of the budget has increased by \$582,360, from \$16,013,990 to \$16,596,350, a 3.6 percent increase. The net increase is reflective of a decrease of \$157,070 for Capital projects, an increase of \$779,430 for operating expenses and a decrease in the contribution to debt of \$40,000.
- The proposed Mansfield Board of Education portion of the budget has an increase of \$853,866 or 4.0 percent.
- The proposed Region 19 Board of Education proportionate share for the Town of Mansfield \$10,188,150 has increased 1.4 percent. This is reflective of an increase in Mansfield student enrollment compared to total enrollment.
- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) 30.07 mills, an increase of 2.12 mills from 2014/15.
- The Grand List has decreased by .85 percent, from \$1,036,252,380 to \$1,027,424,592. The value of commercial properties has increased by 22.2%, which will alleviate the tax burden for the typical homeowner.

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

	<u>FY 14/15 Amended</u>	<u>FY 15/16 Proposed</u>	<u>Increase/Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
Town:				
General Government:				
Operating Budget	\$ 13,739,540	\$ 14,518,970	\$ 779,430	5.7%
Capital Contribution	1,949,450	1,792,380	(157,070)	(8.1%)
Debt Contribution	325,000	285,000	(40,000)	(12.3%)
Total General Government	16,013,990	16,596,350	582,360	3.6%
Mansfield Board of Education	21,193,884	22,047,750	853,866	4.0%
Total Town of Mansfield	<u>\$ 37,207,874</u>	<u>\$ 38,644,100</u>	<u>\$ 1,436,226</u>	<u>3.9%</u>

	<u>FY 14/15 Amended</u>	<u>FY 15/16 Proposed</u>	<u>Increase/Decrease</u>	
			<u>Amount</u>	<u>Percentage</u>
Recap:				
Contribution to Region 19	\$ 10,045,920	\$ 10,188,150	\$ 142,230	1.4%
Town Expenditures	37,207,874	38,644,100	1,436,226	3.9%
Total Commitments	<u>\$ 47,253,794</u>	<u>\$ 48,832,250</u>	<u>\$ 1,578,456</u>	<u>3.3%</u>

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

2015/16 over 2014/15

	FY 14/15	FY 15/16	Increase/Decrease	
	Amended	Proposed	Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 28,188,004	\$ 30,118,910	\$ 1,930,906	6.9%
Intergovernmental	18,057,650	17,686,460	(371,190)	(2.1%)
Other Revenues	1,008,140	1,026,880	18,740	1.9%
Total Revenues	\$ 47,253,794	\$ 48,832,250	\$ 1,578,456	3.3%
<u>Expenditures:</u>				
General Government	\$ 2,369,325	\$ 2,446,560	\$ 77,235	3.3%
Public Safety	3,544,775	3,639,250	94,475	2.7%
Public Works	2,111,500	2,245,900	134,400	6.4%
Community Services	1,617,640	1,609,370	(8,270)	(0.5%)
Community Development	555,490	619,800	64,310	11.6%
Mansfield Board of Education	21,193,884	22,047,750	853,866	4.0%
Town-Wide Expenditures	2,734,820	3,126,590	391,770	14.3%
Other Financing Uses	3,080,440	2,908,880	(171,560)	(5.6%)
Total Town of Mansfield	37,207,874	38,644,100	1,436,226	3.9%
Contributions to Region 19	10,045,920	10,188,150	142,230	1.4%
Total General Fund	\$ 47,253,794	\$ 48,832,250	\$ 1,578,456	3.3%
Net Increase to Fund Balance	\$ -	\$ -	\$ -	

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

	FY 13/14 Actual	FY 14/15 Amended	% of Total	FY 15/16 Proposed	% of Total
Taxes and Related Items	\$ 28,244,835	\$ 28,188,004	59.7%	\$ 30,118,910	61.7%
Licenses and Permits	504,790	494,450	1.0%	519,790	1.1%
Federal Support	7,954	3,470	0.0%	3,470	0.0%
State Support - Education	10,282,968	10,307,440	21.8%	10,308,210	21.1%
State Support - Gen. Govt.	7,807,110	7,746,740	16.4%	7,374,780	15.1%
Charges for Services	324,976	370,880	0.8%	386,500	0.8%
Fines & Forfeitures	47,703	45,270	0.1%	33,050	0.1%
Miscellaneous	86,141	94,990	0.2%	84,990	0.2%
Operating Transfers In	2,550	2,550	0.0%	2,550	0.0%
	<u>\$ 47,309,027</u>	<u>\$ 47,253,794</u>	100.0%	<u>\$ 48,832,250</u>	100.0%

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

Description	FY 14/15 Amended	FY 15/16 Proposed	Increase or (Decrease)	%
GENERAL GOVERNMENT	\$2,369,325	\$2,446,560	\$77,235	3.3

General Government has a net increase of \$77,235. This is primarily due to general wage and step increases of \$37,880; an increase of \$10,070 for the purchase of fuel oil; an increase for legal services by the Town Attorney of \$8,000 for anticipated tax appeals; an increase in the cost of membership fees of \$5,030 primarily for CRCOG; and an increase of \$5,210 for software support for the Assessor's office as we move new software support costs into the operating budget.

PUBLIC SAFETY	\$3,544,775	\$3,639,250	\$94,475	2.7
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The increase in Public Safety of \$94,475 is primarily due to: an increase in the cost of the Resident State Troopers program of \$35,210 for general wage increases; an increase for Trooper overtime of \$25,250; a net increase of \$66,250 for an additional fire fighter; an increase of \$24,000 for vehicle/ambulance repairs and truck parts based on current experience; general wage and step increases for town employees of \$15,920; an increase of \$8,760 for the purchase of work & protective clothing; and an offset of \$55,020 in liability insurance which has been reclassified to Town-Wide Expenditures.

PUBLIC WORKS	\$2,111,500	\$2,245,900	\$134,400	6.4
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Public Works reflects an increase of \$134,400. This is primarily due to general wage and step increases of \$62,420; the proposed addition of a public works specialist position at a net increase of \$46,830 (offset by the elimination of a part time office assistant at \$14,370); \$17,800 to fund an engineering consultant for the preparation of an emergency action plan for the Mansfield Hollow Dam; offset by a reduction in the cost of water/sewer of \$5,900. Also proposed is the dedication of the Town Aid grant for snow removal. This would move the cost of sand/gravel/cement for \$5,600 and the cost of signs & signals for \$7,800 to the General Fund.

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

Description	FY 14/15 Amended	FY 15/16 Proposed	Increase or (Decrease)	%
COMMUNITY SERVICES	\$1,617,640	\$1,609,370	(\$8,270)	(0.5)

The net decrease in Community Services of \$8,270 is primarily due to reduction in fee waivers (\$50,000); the elimination of funding for Section 8 Housing (\$12,000); offset by general wage step increases of \$52,400

COMMUNITY DEVELOPMENT	\$555,490	\$619,800	\$64,310	11.6
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The increase of \$64,310 for Community Development is due to: the expiration of the HUD grant deduction which has been temporarily covering salary costs of \$21,200; general wage/step increases of \$16,680; an additional 10 hours of housing inspector costs \$10,920, which are funded by the housing code permit fees; an increase of \$8,000 for the Economic Development program; and computer software costs of \$3,660 for Planning & Zoning.

TOWN-WIDE EXPENDITURES	\$2,734,820	\$3,126,590	\$391,770	14.3
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The increase in Town-wide Expenditures of \$391,770 is made up of an increase in the cost of employee benefits, most notably medical insurance \$238,110; an increase in general liability insurance of \$60,820 primarily due to the reclassification of the fire service general liability insurance; and an increase in contingency of \$58,940 for an additional accounting position in the Finance Department and \$28,130 for the fire services contract settlement.

OPERATING TRANSFERS OUT	\$3,080,440	\$2,908,880	(\$171,560)	(5.6)
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The decrease in Operating Transfers of \$171,560 reflects a reduction in transfers out to: the Capital Improvement Program of \$157,070; Debt Service of \$40,000; the Cemetery Fund of \$16,000; offset by an increase to Parks and Recreation of \$27,020; and an increase to the Transit Services Fund of \$14,490.

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

Description	FY 14/15 Amended	FY 15/16 Proposed	Increase or (Decrease)	%
MANSFIELD BOARD OF EDUCATION	\$21,193,884	\$22,047,750	\$853,866	4.0

The Board of Education adopted a budget of \$22,047,750 an increase of \$853,866. This is reflective of contracted salaries increases, an increase in the cost of employee benefits offset by a number of staffing reductions, and a reduction in the cost of energy.

**Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2015/16**

	Net Abstract 10/1/2013	Net Abstract * 10/1/2014	Change	% Change
Real Estate	\$ 919,603,880	\$ 896,309,360	\$ (23,294,520)	(2.5%)
Personal Property	41,126,173	53,405,082	12,278,909	29.86%
Motor Vehicles	75,522,327	77,710,150	2,187,823	2.90%
Grand Totals	\$1,036,252,380	\$1,027,424,592	(\$8,827,788)	(0.85%)

* The Grand List totals are the final figures signed by the Assessor *before* changes made by the Board of Assessment Appeals.

	Net Abstract 10/1/2012	Net Abstract 10/1/2013	Change	% Change
Real Estate	\$ 900,054,120	\$ 919,603,880	\$ 19,549,760	2.17%
Personal Property	37,266,256	41,126,173	3,859,917	10.36%
Motor Vehicles	74,395,337	75,522,327	1,126,990	1.51%
Grand Totals	\$1,011,715,713	\$1,036,252,380	\$24,536,667	2.43%

Town of Mansfield
Estimated Tax Warrant and Levy
FY 2015/16

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 22,047,750	
Town General Government	16,596,350	
Total Town	38,644,100	
Region 19 General Fund Contribution	10,188,150	
Total Expenditure Budgets	\$ 48,832,250	47.53
2. Plus: Fund Balance Reserve		-
3. Less:		
Tax Related Items	620,000	
Non-Tax Revenues	18,713,340	
App. Of Fund Balance	-	
Total Other Revenues	19,333,340	18.82
Amount to Raise by Taxes (current levy)	\$ 29,498,910	28.71
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 29,498,910	28.71
2. Amount of Abatement	728,000	0.71
3. Reserve for Uncollected Taxes	516,230	0.50
4. Reserve for Tax Appeals	100,000	0.10
5. Elderly Programs	51,000	0.05
Tax Warrant	\$ 30,894,140	30.07

Mill Rate Computation		
1. Tax Warrant	30,894,140	
		=
2. Taxable Grand List	1,027,424,592	30.07
Proposed Mill Rate	30.07	
Current Mill Rate	27.95	
Increase (Decrease)	2.12	
Percent Increase (Decrease)	7.57%	

Town of Mansfield
Budget In Brief
Fiscal Year 2015/2016
Summary of Sources and Uses - All Funds

	General Fund	Daycare Fund	Town-Aid Fund	Capital Non-Recurring Fund	Recreation Fund	Eastern Highlands Health District
REVENUES:						
Property Taxes	\$ 30,118,910					
Intergovernmental	17,686,460	413,643	400,000			149,850
Investment Income						
Charges for Services	386,500	1,084,900				611,980
Other Local Revenues	637,830	23,000		485,060	1,955,730	
Bonds & Lease Purchase						
Premium Income						
TOTAL REVENUES	48,829,700	1,521,543	400,000	485,060	1,955,730	761,830
OTHER RESOURCES:						
Operating Transfers In	2,550			1,792,380	477,450	
TOTAL REVENUES AND OTHER SOURCES	48,832,250	1,521,543	400,000	2,277,440	2,433,180	761,830
EXPENDITURES:						
Government Operations	2,446,560					
Public Safety	3,639,250					
Public Works	2,245,900		270,000			
Community Services	1,609,370	1,525,840			2,426,880	791,691
Community Development	619,800					
Town-Wide Expenditures	3,126,590					
Education	32,235,900					
Debt Service						
TOTAL EXPENDITURES	45,923,370	1,525,840	270,000		2,426,880	791,691
OTHER USES:						
Operating Transfers Out	2,908,880		130,000	2,240,470		
TOTAL EXPENDITURES AND OTHER USES	48,832,250	1,525,840	400,000	2,240,470	2,426,880	791,691
Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses		(4,297)		36,970	6,300	(29,861)
Fund Balance, July 1	3,267,842	180,314	10,146	(14,226)	122,862	233,272
Fund Balance, June 30	\$3,267,842	\$176,017	\$10,146	\$22,744	\$129,162	\$203,411
Retained Earnings						
Fund Balance:						
Reserved for Perpetual Care						
Reserved for Future Claims						
Design for Specific Projects						
Available for Appropriation	3,267,842	176,017	10,146	22,744	129,162	203,411
Total Retained Earnings and Fund Balance, June 30	\$3,267,842	\$176,017	\$10,146	\$22,744	\$129,162	\$203,411

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 2015/2016
Summary of Sources and Uses - All Funds

	Debt Service Fund	Capital Projects Fund	Cemetery Fund	Enterprise Funds	Internal Service Funds	Total All Funds
REVENUES:						
Property Taxes						\$30,118,910
Intergovernmental		314,930			291,970	19,256,853
Investment Income			5,000		2,500	7,500
Charges for Services				1,317,920	2,365,840	5,767,140
Other Local Revenues			14,400		265,790	3,381,810
Bonds & Lease Purchase						
Premium Income					9,820,000	9,820,000
TOTAL REVENUES		314,930	19,400	1,317,920	12,746,100	68,352,213
OTHER RESOURCES:						
Operating Transfers In	285,000	2,163,970	20,000	100,000	208,000	5,049,350
TOTAL REVENUES AND OTHER SOURCES	285,000	2,478,900	39,400	1,417,920	12,954,100	73,401,563
EXPENDITURES:						
Government Operations		712,800				3,159,360
Public Safety		130,000				3,769,250
Public Works		1,076,000		1,406,355		4,998,255
Community Services		128,500	35,950			6,518,231
Community Development		231,600				851,400
Town-Wide Expenditures					12,472,815	15,599,405
Education		200,000				32,435,900
Debt Service	300,325					300,325
TOTAL EXPENDITURES	300,325	2,478,900	35,950	1,406,355	12,472,815	67,632,126
OTHER USES:						
Operating Transfers Out						5,279,350
TOTAL EXPENDITURES AND OTHER USES	300,325	2,478,900	35,950	1,406,355	12,472,815	72,911,476
Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses	(15,325)		3,450	11,565	481,285	490,087
Fund Balance, July 1	36,751	(802,007)	286,908	13,676,140	3,774,596	20,772,598
Fund Balance, June 30	\$21,426	(\$802,007)	\$290,358	\$13,687,705	\$4,255,881	21,262,685
Retained Earnings Fund Balance:				13,687,705	4,255,881	17,943,586
Reserved for Perpetual Care			290,358			290,358
Reserved for Future Claims						
Design for Specific Projects		(802,007)				(802,007)
Available for Appropriation	21,426					3,830,748
Total Retained Earnings and Fund Balance, June 30	\$21,426	(\$802,007)	\$290,358	\$13,687,705	\$4,255,881	\$ 21,262,685

Note: Operating transfers in and out may not

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 or functions 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 division 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 functions 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 functions of government (General Government, Public Works, Public Safety, etc.) and within functions by activities 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 functions of government and within those functions the individual departments (cost centers or programs). Within each program 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 functions 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 functions:

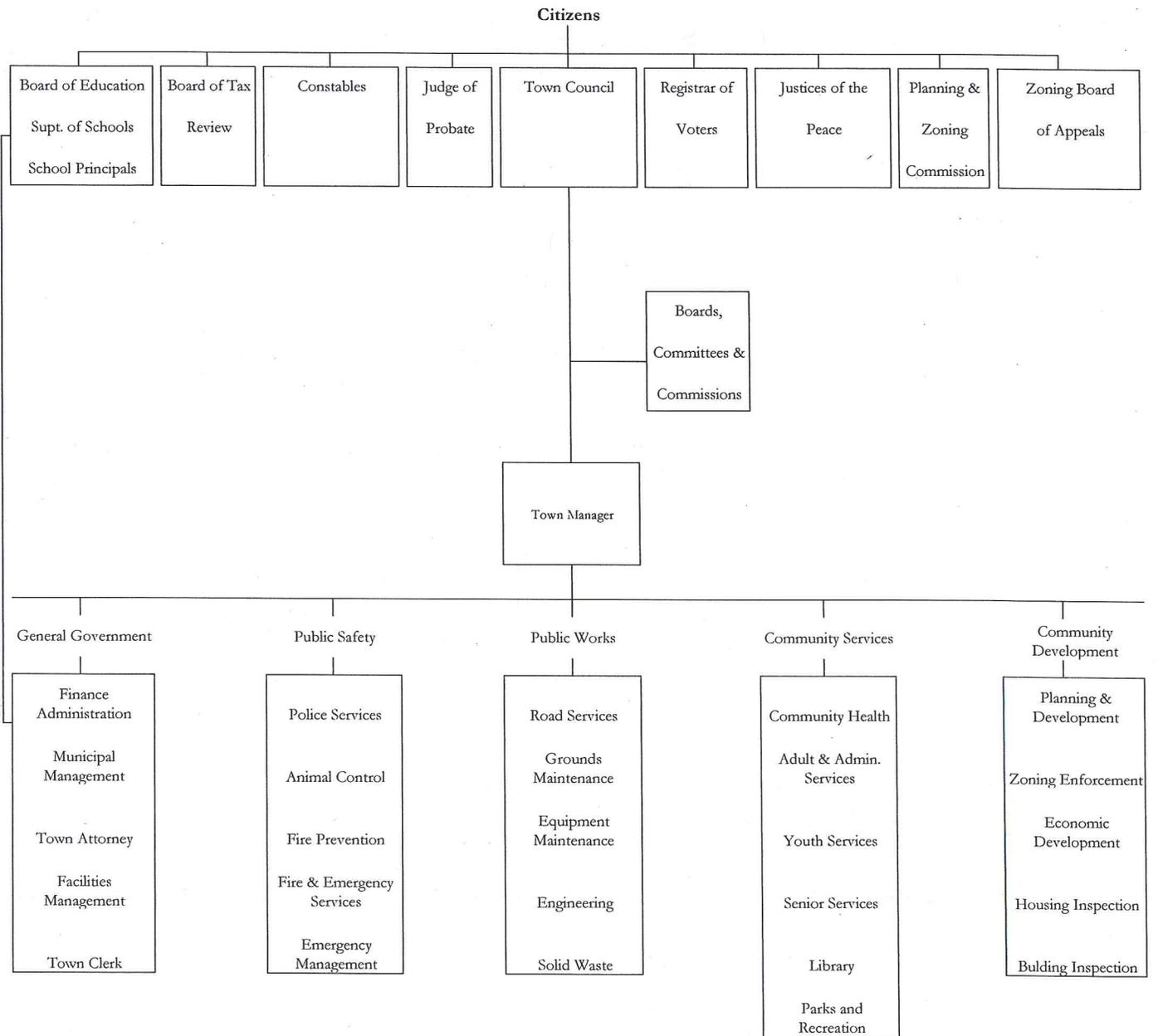
- **General Government** - Mission: To maintain a level of management excellence that will achieve the most efficient and effective use of the resources allocated to municipal government for the benefit of the citizens of the Town of Mansfield.
- **Public Safety** - Mission: To create an environment 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 report 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



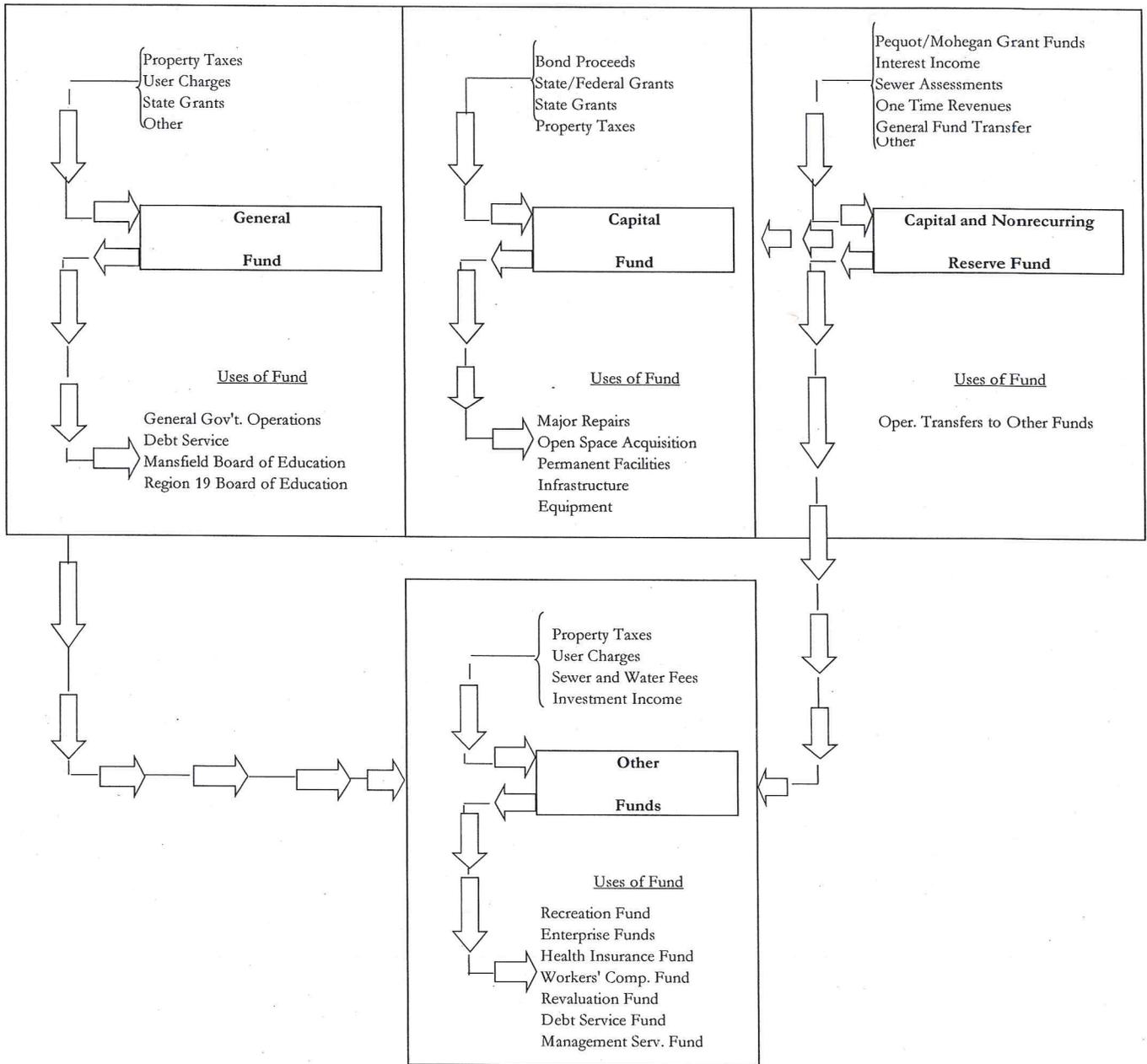
**Town of Mansfield
Town and School Personnel by Department
Full Time Equivalent Positions**

Department	Budget 2015/16			Total employees	
	General Fund	Other Funds	Total Employees	Est. 2014/15	Actual 2013/14
General Government:					
Town Manager	2.00		2.00	2.00	2.00
Human Resources	1.07	0.73	1.80	1.80	1.80
Registrars	0.94		0.94	0.76	0.76
Town Clerk	3.00		3.00	3.00	3.00
Finance	3.90	3.10	7.00	7.00	7.00
Revenue Collection	2.00	0.50	2.50	2.50	2.50
Assessor	3.00		3.00	3.00	3.00
Information Technology		3.00	3.00	3.00	3.00
Facilities Management	6.39	1.35	7.74	7.40	7.40
Total General Government	22.30	8.68	30.98	30.46	30.46
Public Safety:					
Police	11.26		11.26	11.26	11.26
Animal Control	1.71		1.71	1.71	1.80
Fire Marshal/Emerg. Man. Dir.	2.04	0.46	2.50	3.00	3.00
Fire & Emergency Serv Admin	1.55	0.45	2.00	2.00	2.00
Fire & Emergency Services	18.50		18.50	18.00	16.50
Total Public Safety	35.06	0.91	35.97	35.97	34.56
Public Works:					
Administration	1.91		1.91	1.54	1.25
Supervision/Operations	1.42		1.42	1.42	1.42
Road Services	10.00		10.00	10.00	10.00
Grounds Maintenance	5.60	0.40	6.00	6.00	6.00
Equipment Maintenance	3.00		3.00	3.00	3.00
Solid Waste		2.00	2.00	2.00	2.00
Engineering	3.05	2.00	5.05	5.16	4.73
Total Public Works	24.98	4.40	29.38	29.12	28.40

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

Department	Budget 2015/16			Total employees	
	General Fund	Other Funds	Total Employees	Est. 2014/15	Actual 2013/14
Community Services:					
Adult & Administrative Services	3.00		3.00	3.00	3.00
Youth Services	2.37	0.92	3.29	3.29	3.29
Senior Services	4.43	0.79	5.22	5.22	4.79
Library	10.13	0.50	10.63	10.63	10.48
Parks and Recreation		39.86	39.86	41.52	39.93
Total Community Services	19.93	42.07	62.00	63.66	61.49
Community Development:					
Building & Housing Inspection	4.20	0.89	5.09	5.09	4.75
Planning/Zoning	3.33	0.10	3.43	3.43	3.43
Total Comm. Development	7.53	0.99	8.52	8.52	8.18
Total Town Personnel	109.80	57.05	166.85	167.73	163.09
Schools:					
Classroom Instruction	120.35		120.35	121.35	125.30
Administrators	8.00		8.00	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	61.00		61.00	60.00	63.00
Secretaries/Singletons	16.30		16.30	16.30	16.30
Maintenance	12.75	9.00	21.75	21.75	21.75
Nurses	4.00		4.00	4.00	4.00
Library and Media	5.90		5.90	5.90	6.90
Finance and IT	4.23		4.23	4.23	2.90
Total School Personnel	235.53	9.00	244.53	243.53	250.15
Total Paid Personnel	345.33	66.05	411.38	411.26	413.24

**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.

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 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 Willimantic Water Company 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.

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 and the Storrs Center Parking garage are accounted for in this fund.

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 and related supplies 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 three other local municipalities each 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 has been working tirelessly with master developer Leyland Alliance to create a mixed-use, pedestrian-oriented downtown for Mansfield, Storrs Center. 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 2020: A Unified Vision Strategic Plan

This strategic planning initiative was initiated by the Mansfield Town Council in cooperation with residents and stakeholders to identify a strategic direction for the future. In addition to articulating the desired future, the plan would also establish the basis for decision making and resource allocation by the Mansfield Town Council and member of the community to the year 2020. The process resulted in a unified vision and priority vision points.



Unified Vision

Mansfield is a vibrant, diverse and caring community that offers its residents and the region unique cultural, recreational and educational opportunities. Known for its excellent public schools, community-wide events, inclusive and efficient government, working farms and protected open spaces, the town is home to the main campus of the University of Connecticut. Principles of sustainability guide zoning and development, preserving the town's

historic character and providing for economic vitality. Mansfield is a proud historic community: A great place to live, work and play.

Priority Vision Points



K – 12 Education and Early Childhood Development

Mansfield provides high quality, holistic education for all children/youth in town while celebrating the individuality of each child. Funding for education has broad support from the community.



Historic and Rural Character, Open Space and Working Farms

Mansfield's cultural history together with its woodlands, open fields, and working farmlands, remain an integral part of the Town's character providing locally produced food, abundant

Priority Vision Points (continued)

wildlife habitat, scenic views and inviting recreational opportunities. Through collaboration with the University of Connecticut and the Connecticut Department of Agriculture, Mansfield is known as an incubator site for a growing number of entrepreneurial farms and farmers.



Housing

Mansfield has varied types of affordable and accessible housing that meets the needs of everyone, especially families, working adults, seniors and students.



Public Safety

Mansfield's public safety services—police, fire and EMS—have appropriate resources to serve the present and future needs of the community. The community emphasizes the protection of life and property, and the importance of regional partnerships, volunteering and community policing.



Recreation, Health and Wellness

The Town of Mansfield has a variety of quality recreation facilities and programs that build a sense of community and citizen health and wellness. The community center is a key asset that promotes health, fitness and well being. Outdoor parks and facilities assist in this effort. These resources provide safe, affordable and accessible places to enhance the quality of life of people of all ages and socioeconomic levels.



Regionalism

Mansfield is a leader in developing regional strategies for addressing common concerns such as public works and infrastructure, public health and safety, education, economic development, transportation, natural resources, housing, health and recreation. Shared resources and expertise and other cooperative efforts lead to economies of scale, preservation of resources, and improved quality of life.

Priority Vision Points (continued)



Senior Services

Through public and private efforts, Mansfield provides a continuum of care services such as: housing, transportation and in-home care to create an optimal quality of life for an aging population.



Sustainability and Planning

Principles of sustainability guide the decisions, policies and regulations of the Town government and its regional partners. In order to achieve quality of life and economic prosperity for current and future generations, Mansfield protects and conserves land and water resources, reduces harmful emissions by promoting green transportation and energy, and plans for development that coexists with infrastructure, social and environmental resources.



University/Town Relations

Mansfield, home to the University of Connecticut main campus, has built an enviable college-town community. Mansfield has established and maintained a good relationship with UConn through many cooperative ventures and partnerships including sustainable environmental and economic partnerships.

Financial Planning Framework (Continued)

Town Council Goals – 2014/15

1. Establish policies, procedures, relationships and infrastructure that support a vibrant, diverse and sustainable business community in Mansfield.
2. Maintain high quality, holistic education for all of Mansfield's youth while celebrating the individuality of each child.
3. Responsibly manage available financial resources to maintain quality services that are responsive to community needs.
4. Work with stakeholders to preserve and maintain open space and viable working farms.
5. Improve quality of life for all residents and stakeholders regardless of (dis)abilities, gender, race, religion, ethnicity, or socio-economic status.
6. Provide a range of quality services for quality living.
7. Embrace sustainability as a principle in decision making.

Mansfield Public Schools: Board of Education Goals: 2014/2015

- 1. Engage, motivate and support each student to become confident and successful learners through differentiated instruction and holistic support. Monitor student progress to ensure growth.**
 - a. Improve the mathematics, reading, science and writing skills of each student to support college and career readiness.
 - b. Align our current Language Arts/Reading, Science and Mathematics curriculum with the Common Core State Standards (CCSS).
 - c. Promote the cognitive, social, and emotional development of each student while cultivating character and fostering civic engagement.
 - d. Support the full breadth of the district's programs, foster environmental awareness and sustainability, systematically review program offerings, and explore other programs.
 - e. Provide a positive school climate through constructive behavior support systems to ensure student safety, health, physical and emotional well-being.
 - f. Promote the engagement and participation of parents/guardians in the education of their children.
 - g. Integrate relevant technology into the instructional program to enhance student learning of subject matter, technology and its use.
 - h. Help connect students and families with community support services.
 - i. Ensure student transitions are supportive and successful.
 - j. Acknowledge student achievements.
- 2. Attract, support and retain qualified, motivated and diverse professional staff by fostering positive, professional learning communities.**
 - a. Foster a climate of mutual respect and regularly recognize staff leadership, effort and success.
 - b. Maintain superior educational programs, adjusting staff levels and resources as required.

Mansfield Board of Education Goals - 2014/2015 (Continued)

- c. Support administrative leadership to maintain and surpass current levels of student achievement.
 - d. Implement, with input and collaboration from certified staff, an effective professional development and evaluation program that supports the growth and confidence of our students and promotes staff success.
 - e. Seek input from staff regarding important issues affecting the district.
- 3. Monitor the district's quality of facilities, sufficiency of space, level of security, adequacy of maintenance and efficiency of student transportation.**
- a. Communicate quarterly with Town Council about ongoing needs for infrastructure, security and technology.
 - b. In collaboration with the Town Council, develop and implement a long-term plan, supported by voters, to address prek-8 building needs.
 - c. Implement school security and technology improvements as approved by the Board.
- 4. Increase the effectiveness of the Board of Education.**
- a. Provide Board members with appropriate professional development opportunities to promote effectiveness.
 - b. Encourage communication and collaboration between the Board and our community.
 - c. Collaborate with community members and organizations – including E. O. Smith High School's Region 19 Board -- to support the district's students.
 - d. Review prekindergarten educational opportunities for Mansfield children.
 - e. Evaluate the Board's goal-setting process.
- 5. Plan for long-term fiscal sustainability.**
- a. Meet periodically with our state legislators to advocate for continued Education Cost Sharing; develop a plan to address changes to current funding level.
 - b. Continue to explore partnerships with other groups to maximize program effectiveness while containing costs.
 - c. Investigate alternative revenue, including public and private funding sources and grant opportunities.
 - d. Continue to educate ourselves and the public about long-term financial ramifications of balancing Board goals and priorities.
 - e. Improve the readability of our budget.

Fiscal Performance Goals

The Fiscal Performance Goals adopted by the Town Council on March 9, 1987 as amended November 25, 1996 represent an effort to establish written policies for guiding the Town's financial management practices. These goals are not intended in any way to limit the authority of the Council

Fiscal Performance Goals (continued)

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 will not restrict the Town Council's ability and responsibility to respond to emergency or service delivery needs above or beyond the suggested limitations herein established.

1. Financial Reporting Performance Goals

- a. A policy of full and open disclosure of all financial activity will be adhered to.
- b. Records will be maintained on a basis consistent with accepted municipal accounting standards.
- c. 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.
- d. The Comprehensive Annual Financial Report will be prepared in conformity with generally accepted governmental accounting principles and financial reporting practices.
- e. An independent public accounting firm will be employed to perform an annual audit of all Funds, Authorities, Agencies and Grant Programs, and the annual audited report will be made available to the general public, bond and financial consultants, and other interested citizens and organizations. The audit will be completed and submitted to a Town Council within one hundred fifty (150) days of the close of the Town's fiscal year.

2. Reserve Performance Goals

- a. A contingency account will be established annually in the operating budget to:
 - 1) provide for settlement of pending labor contract negotiations;
 - 2) provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature;
 - 3) permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies;
 - 4) provide the local match for public or private grants;
 - 5) meet unexpected small increases in service delivery costs.
- b. 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 (.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.

3. Capital Improvements Performance Goals

- a. Capital improvements will be based on long-range projected needs rather than on immediate needs, in order to minimize future maintenance, replacement and capital costs.
- b. All capital improvements should be made in accordance with the Town's five-year capital improvement program. The capital improvement program shall be revised annually.
- c. The development of the capital improvements program will be coordinated with the operating budget in order to maintain a reasonably stable total tax levy.

Fiscal Performance Goals (continued)

- d. Before submission to the Town Council, the Town Manager will identify the estimated cost and potential funding sources for each capital project proposed. Future operating costs associated with a proposed capital improvement will be estimated before a decision is made to implement a project.
- e. Federal, State and other intergovernmental and private funding sources will be sought out and used as available to assist in financing capital improvements.

4. Investment Performance Goals

- a. A cash flow analysis of all funds will be developed on a regular basis. Collections, deposits and disbursement of all funds will be scheduled in a way as to ensure maximum cash availability.
- b. Where permitted by law, cash from separate funds and sources will be pooled to maximize investment yields. Interest will be credited to the General Fund except where prohibited by law or where the source of the cash is from an individual or corporation to insure performance. Interest will be credited to the Capital and Nonrecurring Expenditure Fund (CNR) on cash held in the CNR Fund and the Capital Fund. The interest income will be used for future capital projects or debt service.
- c. Investment policy will be consistent with State law and will provide for security of principal as well as needed liquidity.

5. Debt Performance Goals

- a. Long-term debt will be limited to those capital improvements that should not be financed from current revenues.
- b. The maturity date for any debt will not exceed the reasonably expected useful life of the project so financed.
- c. The total direct general obligation debt will not exceed three percent (3%) of the full assessment value of taxable property.
- d. As a means of further minimizing the impact of debt obligations of the taxpayers:
 - 1) long-term net debt will not exceed \$500 per capita;
 - 2) these limitations will not apply to any debt incurred for emergency purposes.
- e. The issuance of Bond, Tax and Revenue Anticipation Notes will be avoided.
- f. Special assessments, revenue bonds and/or any other available self-liquidating debt measures will be used instead of general obligation bonds where and when possible and applicable.
- g. An official statement will be prepared to be used in connection with all sales of bonds and notes.
- h. Good relations will be maintained with financial and bond rating agencies and a policy of full and open disclosure on every financial report and bond prospectus will be followed.

6. Operating Expenditures Performance Goals

- a. 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.
- b. All current operation and maintenance expenses will be paid from the current revenue sources.

Fiscal Performance Goals (continued)

- c. The operating budget will provide for the adequate maintenance of capital assets and equipment.
- d. The budget will provide for adequate funding of all employee benefit programs and retirement systems.
- e. 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.
- f. A system of regular monthly fiscal reports comparing actual revenues and expenditures to budgeted amounts will be prepared and maintained.
- g. 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.
- h. Delivery of services by other public and private organizations will be encouraged whenever and wherever greater efficiency and effectiveness can be expected. Technology and productivity advancements that will help reduce or avoid increasing personnel costs as a proportion of the total budget, to use available resources more productively and creatively, and to avoid duplication of effort and resources.
- i. 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 unanticipated one-time revenues.

7. Revenue Performance Goals

- a. A diversified and stable revenue system will be maintained as protection from short-run fluctuations.
- b. Annual revenues will be estimated on an objective and reasonable basis. The Town Manager will develop a method to project revenues on a multi-year basis.
- c. One-time or special purpose revenues will be used only for capital expenditures or for expenditures required by the revenue and not to subsidize recurring personnel, operation or maintenance costs.
- d. All user charges and fees will be annually re-evaluated at a level related to the cost of providing the services.
- e. 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.

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

Fund Balance Policy (continued)

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.

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

Fund Balance Policy (continued)

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.

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REVENUE SUMMARIES

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
15100 Town Clerk	275,862	259,470	259,470	259,470	256,900
16200 Accounting & Disbursements	7,920,949	7,481,910	7,851,480	8,285,162	7,479,220
16300 Revenue Collections	28,263,998	28,200,504	28,200,504	28,482,679	30,132,710
16402 Property Assessment	51,170	58,890	58,890	58,890	52,860
16600 Information Technology	2,550	2,550	2,550	2,550	2,550
30900 Facilities Management	12,265	12,470	12,470	12,470	12,470
Total General Government	36,526,794	36,015,794	36,385,364	37,101,221	37,936,710
21100 Police Supervision					
21200 Police Services	105,668	139,480	139,480	139,480	141,210
21300 Animal Control	1,796	1,920	1,920	1,920	1,920
22101 Fire Prevention	14,192	20,480	20,480	20,360	20,540
23100 Emergency Management	662	14,500	14,500	12,824	12,820
Total Public Safety	122,318	176,380	176,380	174,584	176,490
30100 Public Works Administration	1,225	750	750	1,700	1,700
30400 Grounds Maintenance	32,200	32,580	32,580	32,580	33,310
30600 Equipment Maintenance	1,959	3,000	3,000	3,000	1,000
Total Public Works	35,384	36,330	36,330	37,280	36,010
42100 Human Services Admin	3,505	3,470	3,470	3,470	3,470
43100 Library Services	21,897	24,820	24,820	24,820	21,140
Total Community Services	25,402	28,290	28,290	28,290	24,610
30800 Building Inspection	196,177	201,030	201,030	200,150	201,350
30810 Housing Inspection	97,691	94,910	94,910	107,130	124,820
51100 Planning & Development	22,293	24,050	24,050	22,750	24,050
Total Community Developmt.	316,161	319,990	319,990	330,030	350,220
60001 Education	10,282,968	10,307,440	10,307,440	10,307,440	10,308,210
Total Education	10,282,968	10,307,440	10,307,440	10,307,440	10,308,210
Total General Fund - Town	47,309,027	46,884,224	47,253,794	47,978,845	48,832,250

**Town of Mansfield
Revenue Summary by Object**

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40101 Current Year Levy	27,121,192	27,144,714	27,144,714	27,144,714	27,875,440
40102 Prior Year Levy	219,140	175,000	175,000	300,000	200,000
40103 Interest & Lien Fees	183,689	135,000	135,000	175,000	175,000
40104 Motor Vehicle Supplement	223,066	165,000	165,000	220,000	220,000
40105 Susp. Coll. Taxes - Trnsc.	16,131	6,000	6,000	10,000	10,000
40106 Susp. Coll. Int. - Trnsc.	15,739	4,000	4,000	13,000	13,000
40109 Collection Fees	875			2,000	2,000
40110 Current Yr Levy-Storrs Ctr	786,003	1,273,290	1,273,290	1,318,980	2,351,470
40111 CY Levy-Storrs Ctr Abate.	(321,000)	(715,000)	(715,000)	(715,000)	(728,000)
Total Taxes and Related Items	28,244,835	28,188,004	28,188,004	28,468,694	30,118,910

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. No major variance from current year collections is anticipated for next year.

Town of Mansfield

The proposed Town of Mansfield's net general fund expenditures for fiscal year 15/16 totals \$38,644,100 of that amount, \$19,310,760 will come from the current tax levy, \$620,000 from tax related items as listed above and \$18,713,340 from non-tax revenues. The proposed tax warrant and levy for Town expenditures is calculated as follows:

Town of Mansfield/Mansfield Board of Education		
Amount to Raise by Taxation	Dollars	Eq. Mill
Proposed Budget		
Mansfield School Board	22,047,750	
Town General Government	16,596,350	
Total Expenditure Budgets	\$38,644,100	37.61
Plus: Fund Balance Reserve		
Less: Tax Related Items	620,000	
Non-Tax Revenues	18,713,340	
App. Of Fund Balance	-	
Total Other Revenues	19,333,340	18.84
Amount to Raise by Taxes (current levy)	\$19,310,760	18.80
Tax Warrant Computation		
Amount to Raise by Taxes (current levy)	\$19,310,760	18.80
Amount of Abatement	728,000	0.71
Reserve for Uncollected Taxes	516,230	0.50
Reserve for Tax Appeals	100,000	0.10
Elderly Programs	51,000	0.05
Tax Warrant	\$20,705,990	20.15
Mill Rate Computation		
Tax Warrant	20,705,990	
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Taxable Grand List	1,027,424,592	20.15

Region 19

The proposed proportionate share of Region 19 school expenditures to be raised by taxes from the Town of Mansfield is \$10,188,150.

In arriving at this proposed 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 estimated 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 proposed tax warrant and levy for Region 19 expenditures is calculated as follows:

Region 19		
Amount to Raise by Taxation	Dollars	Eq. Mill
Estimated Proportionate Share		
Region 19 School Board	10,188,150	

Tax Warrant Computation		
Amount to Raise by Taxes (current levy)	10,188,150	9.92
Adjustments		
Tax Warrant	<u>\$10,188,150</u>	<u>9.92</u>

Mill Rate Computation		
Tax Warrant	10,188,150	
-----	-----	=
Taxable Grand List	1,027,424,592	9.92

Town of Mansfield
Revenue Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40201 Misc Licenses & Permits	3,817	2,980	2,980	2,860	3,040
40202 Sport Licenses	(330)	300	300	300	300
40203 Dog Licenses	4,263	8,000	8,000	8,000	8,000
40204 Conveyance Tax	189,964	165,570	165,570	165,570	163,000
40210 Subdivision Permits	2,000	2,000	2,000	4,500	2,000
40211 Zoning/Special Permits	15,202	17,000	17,000	12,000	17,000
40212 Zba Applications	3,200	2,000	2,000	2,000	2,000
40214 Iwa Permits	1,560	2,750	2,750	3,750	2,750
40224 Road Permits	1,000	550	550	1,500	1,500
40230 Building Permits	195,553	200,000	200,000	200,000	200,000
40231 Adm Cost Reimb-permits	236	200	200	200	200
40232 Housing Code Permits	85,785	90,000	90,000	100,000	117,000
40233 Housing Code Penalties	100	1,100	1,100	1,000	1,000
40234 Landlord Registrations	2,440	2,000	2,000	2,000	2,000
Total Licenses and Permits	504,790	494,450	494,450	503,680	519,790

Conveyance taxes and building fees are the two largest items in this category. Based on the current year building and property sales activity, no major change in revenue is anticipated for FY 2015/16.

Town of Mansfield
Revenue Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40352 Payment In Lieu Of Taxes	4,449				
40357 Social Serv Block Grant	3,505	3,470	3,470	3,470	3,470
Total Fed. Support Gov	7,954	3,470	3,470	3,470	3,470

Mansfield has been receiving a nominal Payment in Lieu of Taxes for the Mansfield Hollow Dam flood control area. This payment was eliminated by the State. The Town also receives federal pass through grants for Child and Youth Services, a Social Services block grant for counseling and is anticipated to be fund at the current level.

Town of Mansfield
Revenue Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40401 Education Assistance	10,158,428	10,186,650	10,186,650	10,186,650	10,186,650
40402 School Transportation	124,540	120,790	120,790	120,790	121,560
Total State Support Education	10,282,968	10,307,440	10,307,440	10,307,440	10,308,210

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

The Education Cost Sharing Grant (ECS) is a single consolidated education block grant. The proposed budget reflects current State estimates for this grant. The School Transportation Grant is a reimbursable grant based upon prior year school transportation costs. While current State statute provides for a 55% reimbursement, this grant has been capped at approximately 28% of our entitlement for 2014/15. The proposed budget reflects the current State estimates for grant payments for FY 2015/16

Town of Mansfield
Revenue Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40451 Pilot - State Property	6,784,862	6,957,610	7,327,180	7,656,351	7,275,530
40454 Circuit Crt-parking Fines	1,070	500	500	500	500
40455 Circuit Breaker	43,610	50,920	50,920	50,920	45,000
40456 Tax Relief For Elderly	2,000	2,000	2,000	2,000	2,000
40457 Library - Connecticutcard/ill	13,015	13,790	13,790	13,790	12,370
40458 Library - Basic Grant	1,235	1,230	1,230	1,230	1,160
40462 Disability Exempt Reimb	1,330	1,200	1,200	1,340	1,200
40465 Emerg Mgmt Perf. Grant	662	14,500	14,500	12,824	12,820
40469 Veterans Reimb	6,607	7,220	7,220	7,220	6,860
40470 State Revenue Sharing	281,154	6,430	6,430	124,438	6,840
40485 State Support - Munic. Aid Adj	631,979	312,770	312,770	312,773	
40494 Judicial Revenue Distribution	11,268	9,000	9,000	10,500	10,500
40496 Pilot-Holinko Estates	28,318				
Total State Support Gov	7,807,110	7,377,170	7,746,740	8,193,886	7,374,780

This section includes the State grants received by the Town to support general government activities. As home to the University of Connecticut and previously Bergin Correctional Institute, Mansfield receives a payment in lieu of taxes (PILOT). The proposed budget reflects the Governor's proposed budget estimates for this grant and reflects a significant decrease (\$380,821) from the current year.

The property tax relief programs (circuit breaker, tax relief – elderly, and veterans' reimbursement grants) were included in the State's budget and are reflected here. The circuit breaker grant reflects a decrease over current year estimates.

The State Revenue Sharing program went into effect for FY 2011/12 and FY 2012/13. It provided for municipalities to share in the State sales tax (0.1%), and provided for an increase in the conveyance tax from 0.25 to 0.50 percent. The final payment for this grant was received in the current year. The State's proposed budget virtually eliminates this grant and completely eliminates the Municipal Aid Adjustment grant for a total proposed loss of State revenue of \$430,367.

Previously, the State provided the Town with a PILOT payment for Holinko Estates, a moderate income housing project operated by the Mansfield Housing Authority. This funding was eliminated in FY 2013/14.

Town of Mansfield
Revenue Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40605 Region 19 Financial Serv	93,790	95,200	95,200	95,200	96,530
40606 Health District Services	27,000	27,400	27,400	27,400	27,820
40610 Recording	55,318	60,000	60,000	60,000	60,000
40611 Copies Of Records	12,690	12,100	12,100	11,540	12,580
40612 Vital Statistics	12,333	12,000	12,000	12,000	12,000
40613 Sale Of Maps/regs	25	100	100	100	
40620 Police Service	65,491	96,000	96,000	96,000	111,250
40622 Redemption/Release Fees	1,310	1,000	1,000	1,000	1,000
40625 Animal Adoption Fees	456	900	900	900	900
40641 Fines on Overdue Books	7,647	9,800	9,800	9,800	7,610
40644 Parking Plan Review Fee	735	500	500	1,500	2,200
40650 Blue Prints	225	200	200	200	200
40656 Reg Dist 19 Grnds Mntnce	17,100	17,300	17,300	17,300	17,840
40663 Zoning Regulations	95	100	100	300	100
40671 Day Care Grounds Maint	12,400	12,580	12,580	12,580	12,770
40674 Charge for Services	1,959	3,000	3,000	3,000	1,000
40678 Celeron Square Bikepath Maint	2,700	2,700	2,700	2,700	2,700
40684 Cash Overage/Shortage	(10)			45	
40699 Fire Safety Code Fees	13,712	20,000	20,000	20,000	20,000
Total Charge for Services	324,976	370,880	370,880	371,565	386,500

This section includes revenues derived from services provided to individuals or other entities. The Town has contractual agreements with the Regional School District 19 for financial management services, risk management, and grounds maintenance. Region 19 will maintain their own grounds through their vocational agriculture program, providing an educational experience to their students. However the Town would continue to provide parking lot maintenance and plowing services for Region. 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. 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 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40702 Parking Tickets - Town	6,050	4,500	4,500	4,500	4,500
40705 Town Parking Fines-Storrs Ctr	2,161				
40710 Building Fines		1,000	1,000	500	1,000
40711 Landlord Registration Penalty		90	90	90	90
40713 Nuisance Ordinance	8,835	8,000	8,000	8,000	9,500
40715 Ordinance Violation Penalty	8,596	1,380	1,380	2,680	2,500
40716 Noise Ordinance Violation	616	300	300	300	160
40717 Possession Alcohol Ordinance	10,005	20,000	20,000	20,000	9,900
40718 Open Liquor Container Ordin	11,440	10,000	10,000	10,000	5,400
Total Fines and Forfeitures	47,703	45,270	45,270	46,070	33,050

Parking ticket revenue is received for illegally parked vehicles. The Town's Nuisance Ordinance, adopted in July, 2011 reflects a \$1,500 increase in anticipated revenues reflective of current and prior year experience. Fines for violation of the Possession of Alcohol Ordinance and the Open Liquor Container Ordinance are reflecting adjustments based on current year activity and results from additional party patrols related to community policing activities.

Town of Mansfield
Revenue Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40804 Rent - Historical Soc	3,300	2,000	2,000	2,000	2,000
40807 Rent - Town Hall	6,175	7,580	7,580	7,580	7,580
40808 Rent - Senior Center		100	100	100	100
40817 Telecom Services Payment	46,243	55,000	55,000	45,000	45,000
40820 Interest Income	18,176	25,000	25,000	20,000	25,000
40824 Sale Of Supplies	30	20	20	20	20
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790	2,790
40890 Other	9,427	2,500	2,500	4,000	2,500
Total Miscellaneous	86,141	94,990	94,990	81,490	84,990

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.

In preparing the current year budget we had anticipated that short-term interest rates would remain low and we expect that they will remain low for the coming fiscal year. For FY 2015/16 we have anticipated interest income of \$25,000.

Town of Mansfield
Revenue Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
40928 School Cafeteria	2,550	2,550	2,550	2,550	2,550
Total Operating Transfers In	2,550	2,550	2,550	2,550	2,550

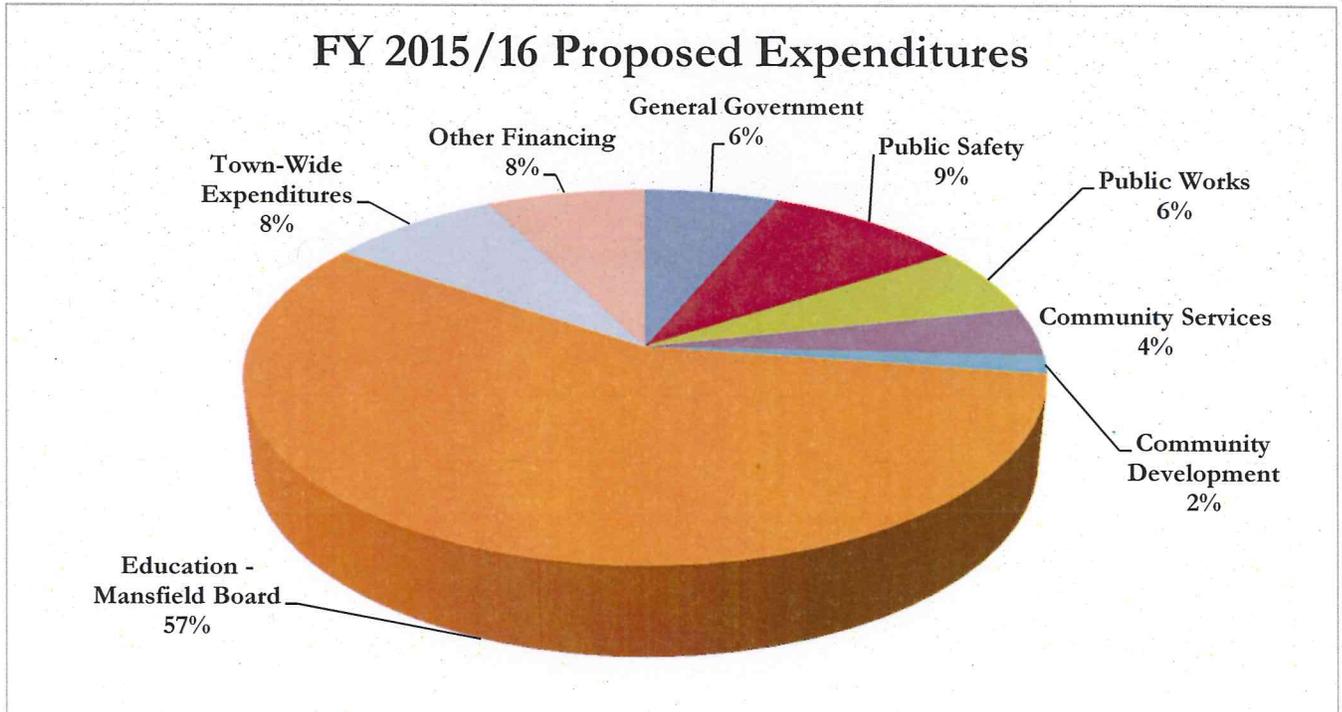
This revenue reflects the payment the school cafeteria fund makes for informational technology services.

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EXPENDITURE SUMMARIES

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
General Government	\$ 2,431,148	\$ 2,332,365	\$ 2,369,325	\$ 2,348,599	\$ 2,446,560
Public Safety	3,343,827	3,532,325	3,544,775	3,632,087	3,639,250
Public Works	2,138,281	2,053,800	2,111,500	2,127,674	2,245,900
Community Services	1,657,603	1,584,960	1,617,640	1,607,888	1,609,370
Community Development	530,013	557,270	555,490	555,838	619,800
Education - Mansfield Board	20,686,374	21,193,884	21,193,884	21,193,884	22,047,750
Town-Wide Expenditures	2,499,566	2,872,830	2,734,820	2,654,194	3,126,590
Other Financing	3,659,690	2,710,870	3,080,440	3,087,710	2,908,880
Total General Fund - Town	\$ 36,946,502	\$ 36,838,304	\$ 37,207,874	\$ 37,207,874	\$ 38,644,100



Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
11100 Legislative	75,862	102,500	102,500	102,460	109,890
12100 Municipal Management	212,902	222,460	228,950	234,080	236,050
12200 Human Resources	150,655	142,370	145,270	145,220	148,450
13100 Town Attorney	41,374	45,000	45,000	45,000	53,000
13200 Probate	5,123	7,010	7,010	7,010	7,010
14200 Registrars	31,884	50,320	45,560	32,175	40,690
15100 Town Clerk	226,114	223,770	230,790	230,790	235,380
15200 General Elections	13,497	22,900	22,900	19,502	13,975
16100 Finance Administration	126,215	123,630	127,880	127,880	132,660
16200 Accounting & Disbursements	163,213	168,740	174,130	173,427	181,425
16300 Revenue Collections	165,217	159,930	163,740	164,490	167,840
16402 Property Assessment	214,212	216,525	224,185	224,185	233,370
16510 Central Copying	39,569	39,000	39,000	39,000	39,700
16511 Central Services	29,642	34,000	34,000	32,000	34,000
16600 Information Technology	11,150	10,610	10,610	10,610	11,000
30900 Facilities Management	924,519	763,600	767,800	760,770	802,120
Total General Government	2,431,148	2,332,365	2,369,325	2,348,599	2,446,560
21200 Police Services	1,201,322	1,310,130	1,311,200	1,309,750	1,374,220
21300 Animal Control	89,310	93,070	94,400	94,400	97,000
22101 Fire Prevention	134,171	145,900	149,070	150,835	155,415
22155 Fire & Emerg Services Admin	224,006	243,595	248,325	247,975	252,745
22160 Fire & Emergency Services	1,637,067	1,678,360	1,678,360	1,765,657	1,693,130
23100 Emergency Management	57,951	61,270	63,420	63,470	66,740
Total Public Safety	3,343,827	3,532,325	3,544,775	3,632,087	3,639,250
30100 Public Works Administration	75,195	87,260	92,150	91,075	173,620
30200 Supervision & Operations	118,574	121,980	122,170	127,790	127,770
30300 Road Services	787,438	725,070	756,490	755,727	763,880
30400 Grounds Maintenance	348,150	379,420	411,060	425,690	413,050
30600 Equipment Maintenance	635,030	538,410	545,040	542,411	545,390
30700 Engineering	173,894	201,660	184,590	184,981	222,190
Total Public Works	2,138,281	2,053,800	2,111,500	2,127,674	2,245,900

Town of Mansfield
Expenditure Budget Summary by Activity

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
41200 Health Regulations & Inspect.		123,750	123,750	123,750	130,800
42100 Adult & Administrative Serv.	355,203	340,400	348,810	349,060	307,720
42210 Youth Services	155,045	172,050	173,080	168,079	181,920
42300 Senior Services	169,888	213,980	225,160	220,159	221,920
43100 Library Services	660,534	677,730	689,790	689,790	721,960
45000 Contributions To Area Agency	316,933	57,050	57,050	57,050	45,050
Total Community Services	1,657,603	1,584,960	1,617,640	1,607,888	1,609,370
30800 Building & Housing Inspection	287,534	287,550	276,150	276,780	299,120
51100 Planning & Development	230,223	242,420	252,040	251,990	283,190
52100 Planning/Zoning I/W	8,544	9,680	9,680	9,500	11,890
53100 Economic Development		11,220	11,220	11,168	19,200
58000 Boards and Commissions	3,712	6,400	6,400	6,400	6,400
Total Community Development	530,013	557,270	555,490	555,838	619,800
71000 Employee Benefits	2,356,851	2,528,730	2,528,730	2,514,384	2,772,610
72000 Insurance	142,715	143,200	143,200	139,810	204,020
73000 Contingency		200,900	62,890		149,960
Total Town-Wide Expenditures	2,499,566	2,872,830	2,734,820	2,654,194	3,126,590
92000 Other Financing Uses	3,659,690	2,710,870	3,080,440	3,087,710	2,908,880
Total Other Financing	3,659,690	2,710,870	3,080,440	3,087,710	2,908,880
Total General Fund - Town	16,260,128	15,644,420	16,013,990	16,013,990	16,596,350

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
51027 Youth Service Bureau-Deduct.	(16,385)	(16,340)	(16,340)	(16,340)	(16,340)
51405 Town Aid Deduction	(69,900)	(56,200)	(56,200)	(56,200)	
Total Cert Wages	(86,285)	(72,540)	(72,540)	(72,540)	(16,340)
51103 Maintenance Personnel	211,013	195,220	195,220	195,220	201,070
51111 Other Salaries	648			720	720
51113 Substitutes - Maintenance Pers	2,205	1,200	1,200	1,200	2,440
51117 Temporary	126				
51118 Temporary - Students		1,500	1,500	1,500	1,500
51120 Overtime - Straight Time	(810)	2,300	2,300	2,300	2,300
51121 Overtime - Double Time	123	1,000	1,000	1,000	1,000
51122 Overtime - Time And One Half	11,321	14,000	14,000	14,000	14,000
51123 Summer Help	580				
Total Noncertif.	225,206	215,220	215,220	215,940	223,030
51029 TVCCA Senior Service Deduct.	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)
51046 Ambulance Serv Fund Deduct.	(26,920)	(27,690)	(28,490)	(28,490)	(29,900)
51047 HUD Grant Deduction	(28,819)	(27,530)	(27,530)	(27,530)	
51049 SC Program Income Deduct.	(6,462)	(5,000)	(5,000)	(5,000)	(5,000)
51054 Transportation Grant Deduct.		(9,440)	(9,610)	(9,610)	(9,440)
51201 Regular Payroll - CSEA	1,543,820	1,564,130	1,606,420	1,604,890	1,717,910
51202 Part-time (B) - CSEA	81,629	57,020	57,040	57,040	60,210
51204 Overtime - 1-1/2 Time - CSEA	666	4,790	4,790	4,790	4,790
51205 Overtime - Straight Time-CSEA	13,614	15,190	15,190	15,190	15,820
51302 Part-time (nb)	26,414	34,880	34,880	34,880	34,880
51303 Overtime - 1-1/2 Time Police		500	500	500	500
51401 Regular - Public Works	990,873	1,007,530	1,077,220	1,077,220	1,100,320
51402 Overtime - 1-1/2 Public Works	188,947	96,590	96,590	177,870	37,900
51403 Overtime - Dble. Public works	729			2,770	
51501 Regular - Fire Services	799,761	884,450	884,450	900,890	947,640
51503 Part-time - Fire Services	253,795	290,540	290,540	296,350	216,130
51504 Training Salaries - Fire Services	35,084	25,000	25,000	25,500	25,000
51505 Overtime - 1-1/2 Time Fire Serv	195,989	116,270	116,270	156,270	160,900
51508 Volunteer Incentive Prog-Fire	46,950	68,175	68,175	68,175	68,175
51601 Regular Payroll - Non-Union	1,726,246	1,804,530	1,816,050	1,819,170	1,901,820
51602 Part-time (B) - Non-Union	104,275	84,820	85,810	85,810	75,700
51603 Temporary - Non-Union	38,266	53,990	73,660	73,660	74,480

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
51604 Elected Officials	29,559	45,720	40,960	28,380	36,600
51605 Part-time (NB) - Non-Union	111,431	170,470	170,030	170,030	175,410
Total Salaries and Wages	6,123,267	6,252,355	6,390,365	6,526,175	6,607,265
52001 Social Security	380,706	382,000	382,000	395,380	401,270
52002 Workers Compensation	315,000	330,000	330,000	330,000	332,670
52003 MERS	632,091	604,000	604,000	612,550	595,170
52004 MERS/Adjustments	565	600	600	565	600
52005 Unemployment Compensation	13,501	25,000	25,000	12,000	29,120
52006 Pension-Annuity	1,927				
52007 Medicare	98,228	98,000	98,000	102,360	102,870
52008 MERS/Administrative Assesment	20,800	20,800	20,800	22,100	22,760
52009 Salary Related Benefits	(7,121)			(18,000)	
52011 MERS - Firefighters	169,371	180,000	180,000	183,620	178,970
Total Benefits	1,625,068	1,640,400	1,640,400	1,640,575	1,663,430
52013 Soc Security Altern ICMA 2%	19,890	26,000	26,000	24,401	19,000
52103 Town - Life Insurance	21,538	22,260	22,260	24,000	24,480
52105 Town-Medical Insurance	673,140	823,430	823,430	823,430	1,061,540
52106 Employee Assist Prog (USMHS)	4,930	5,080	5,080	4,930	5,030
52112 Long Term Disability Insurance	40,152	41,340	41,340	42,239	43,100
52113 Short Term Disability Insuranc	40,133	41,550	41,550	41,039	41,860
52120 Trans To Enterprise Fund	(63,000)	(61,000)	(61,000)	(75,900)	(80,830)
Total Medical Ben.	736,783	898,660	898,660	884,139	1,114,180
52201 Prof Improv Reimbursement	734	2,250	2,250	2,250	2,250
52202 Travel/Conference Fees	17,671	30,550	32,350	30,960	30,060
52203 Membership Fees/Prof Dues	58,366	55,965	55,965	58,357	67,245
52204 Uniform Maintenance	1,022	2,600	2,600	1,400	2,820
52205 Work Clothing	10,647	12,000	12,000	12,000	18,750
52206 Protective Clothing	23,319	26,100	26,100	29,955	28,195
52209 Staff Development	3,874	3,500	3,500	3,500	3,500
52210 Training	19,493	31,240	31,240	28,365	31,420
52211 Uniform Allowance	368	400	400	900	1,050

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
52212 Mileage Reimbursement	1,200	3,405	3,405	3,005	2,775
52213 Meal Reimbursement	6,335	4,250	4,250	4,200	4,400
52215 Recruitment Expense	1,707	1,000	1,000	1,000	1,000
Total Misc Benefits	144,736	173,260	175,060	175,892	193,465
53111 Medical Services	13,548	15,300	15,300	14,800	15,300
53119 LAN/WAN Expenditures	11,150	10,610	10,610	10,610	11,000
53120 Prof & Tech Services	37,657	39,700	39,700	45,250	63,120
53122 Legal Services	88,414	88,030	88,030	84,730	96,030
53123 Veterinary Service	2,104	3,500	3,500	3,500	3,000
53124 Consultants	8,708	2,700	2,700	5,668	20,500
53125 Audit Expense	38,705	40,800	40,800	40,800	42,510
53130 Bank Management Fee	17,781	18,000	18,000	18,000	18,700
53133 Drug Testing	2,102	5,700	5,700	5,500	5,900
53146 Court Filing Fee		100	100	100	
Total Prof & Tech Services	220,169	224,440	224,440	228,958	276,060
53213 Refuse Collection	10,165	11,000	11,000	11,000	12,000
53230 Water/Sewer	4,394	34,400	34,400	33,500	28,500
53231 Water Hydrants	26,273	35,000	35,000	35,000	35,000
53232 Bldg Maintenance Service	25,511	25,000	25,000	25,000	25,550
Total Purch Property Services	66,343	105,400	105,400	104,500	101,050
53301 Building Repairs	27,518	24,600	24,600	24,600	22,500
53302 Equipment Repair	30,573	34,450	34,450	32,173	33,950
53303 Veh Repairs & Maintenance	60,056	50,000	50,000	60,000	55,000
53308 Ambulance Repairs	22,954	9,000	9,000	25,920	15,000
53314 Equipment Testing	9,286	13,850	13,850	13,120	13,900
Total Repairs/Maintenance	150,387	131,900	131,900	155,813	140,350
53707 United Services, Inc	8,000	8,000	8,000	8,000	8,000
53709 Meals On Wheels	2,700	2,350	2,350	2,350	2,350
53711 Sexual Assault Crisis Services	4,000	4,500	4,500	4,500	4,500
53712 CT Legal Services	6,000	6,500	6,500	6,500	6,500
53718 NECASA	800	800	800	800	800
53727 Community Companion & Home	4,000	4,000	4,000	4,000	4,000
53735 Section 8 Housing Program		12,000	12,000	12,000	

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
53737 Holy Family Shelter	3,000	3,000	3,000	3,000	3,000
53739 Veterans' Services	10,000	10,000	10,000	10,000	10,000
53740 Windham Area Interfaith Ministries	2,500	3,000	3,000	3,000	3,000
53741 Perception House	1,000	1,400	1,400	1,400	1,400
53745 Windham Area No Freeze Project	1,200	1,500	1,500	1,500	1,500
Total Contrib to Area Agencies	43,200	57,050	57,050	57,050	45,050
53801 General Liability Insurance	191,426	201,030	201,030	199,855	206,830
53808 LAP Reimbursable Deductible	10,443	5,000	5,000	5,000	5,000
Total Insurance	201,869	206,030	206,030	204,855	211,830
53733 Eastern Highlands Health District	122,010	123,750	123,750	123,750	130,800
53920 Vital Statistics	387	400	400	400	400
53921 Alarm Service	57,266	52,650	52,650	52,222	54,770
53923 Middle School Yth Employment	1,000	500	500	500	500
53924 Advertising	19,401	20,050	20,050	21,198	19,380
53925 Printing & Binding	23,153	34,265	34,265	30,817	32,740
53926 Postage	36,262	36,370	36,370	33,270	31,550
53927 Indexing & Recording	1,808	3,800	3,800	3,800	3,900
53933 Resident State Trooper	1,001,850	1,097,260	1,097,260	1,097,260	1,132,470
53934 Election Workers	6,355	10,000	10,000	10,000	6,700
53939 Other Program Expenses	5,123	7,010	7,010	7,010	7,010
53940 Copier Maintenance Fees	36,000	36,000	36,000	36,000	36,700
53943 Phone Service	64	300	300	300	400
53949 Community Events	7,000	11,000	9,200	9,000	11,000
53950 Bonus	149	350	350	350	200
53960 Other Purchased Services	3,801	1,650	1,650	1,550	31,550
53961 Microfilm & Photo Service	673	680	680	680	700
53964 Voice Communications	106,120	106,120	106,120	103,633	105,810
53967 Vol Firefighters Pension	40,500	40,500	40,500	40,500	40,500
53973 Resident Trooper Reimb OT	89,427	96,000	96,000	96,000	111,250
53974 Resident Trooper Overtime	46,024	40,000	40,000	40,000	50,000
54919 Activity Expenses		10,000	10,000	9,500	1,215
Total Other Purch Services	1,604,373	1,728,655	1,726,855	1,717,740	1,809,545

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
54102 Library Supplies	2,853	3,000	3,000	3,000	3,000
54105 Art & Drafting	425	750	750	900	850
Total Instructional Supplies	3,278	3,750	3,750	3,900	3,850
54214 Reference Bks & Periodicals	4,723	7,430	7,430	6,430	7,230
54285 Juvenile Materials	28,182	28,360	28,360	28,360	26,360
54286 Adult Materials	66,430	78,730	78,730	78,730	76,730
Total School/Library Books	99,335	114,520	114,520	113,520	110,320
54301 Office Supplies	21,869	28,450	28,450	24,630	29,920
54302 Copier Supplies	4,569	4,000	4,000	4,000	4,000
54303 Parks Supplies		550	550	450	1,000
54304 Medical Supplies	24,875	21,000	21,000	21,000	25,000
54308 Computer Software	1,000	2,250	2,250	2,149	6,340
54310 Emergency Supplies		500	500	500	500
Total Office Supplies	52,313	56,750	56,750	52,729	66,760
54410 Pet Food	37	400	400	400	300
Total Food Service Supplies	37	400	400	400	300
54502 Street Cleaning Supplies					4,300
54504 Sand/Gravel/Cement		400	400	350	6,000
54510 Signs & Signals		200	200	200	8,000
Total Land/Rd Maint Supplies		600	600	550	18,300
54601 Gasoline - Unleaded	133,900	72,530	72,530	72,530	74,000
54602 Diesel Fuel	120,000	99,260	99,260	99,260	100,000
54603 Fuel Oil	118,000	46,130	46,130	46,130	56,200
54604 Electric	185,000	122,950	122,950	122,950	119,000
54605 Propane	15,180	8,700	8,700	8,700	8,700
54606 Natural Gas	35,000	27,600	27,600	27,600	28,000
54607 Street Lighting	63,300	60,630	60,630	60,630	60,000
54610 Clean Energy	12,500				
Total Energy	682,880	437,800	437,800	437,800	445,900
54701 Building Supplies	35,110	44,750	44,750	44,300	45,250
54702 Custodial Supplies	784	1,250	1,250	1,250	1,150

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
54704 Paint Supplies	5,107	10,200	10,200	10,200	11,000
54705 Hand Tools	1,985	2,250	2,250	2,121	2,400
54706 Non Capitalized Equipment	2,771	4,100	4,100	4,000	4,100
Total Building Supplies	45,757	62,550	62,550	61,871	63,900
54802 Lubrication & Anti-freeze	7,884	9,000	9,000	9,000	9,000
54806 Auto Parts	17,139	20,000	20,000	20,000	20,000
54807 Truck Parts	86,635	110,000	110,000	95,000	123,000
54808 Equipment Parts	79,900	60,000	60,000	60,000	60,000
Total Rolling Stock Supplies	191,558	199,000	199,000	184,000	212,000
54402 Food	2,004	2,700	2,700	2,830	4,480
54511 Grounds Supplies	29,890	28,300	28,300	28,300	33,300
54901 Firefighting Supplies	10,158	15,000	15,000	15,000	15,000
54906 Police Supplies	491	1,500	1,500	1,000	1,000
54909 Welding Supplies	3,539	2,500	2,500	2,500	2,500
54911 Other Program Supplies	3,745	4,300	4,300	4,350	6,900
54918 Merchandise for Resale	64				
54921 Fire Prevention Public Educ Materi	3,718	4,500	4,500	4,500	4,500
54922 Positive Youth Development Progr		10,000	10,000	5,000	5,000
Total Other Supplies	53,609	68,800	68,800	63,480	72,680
55420 Office Equipment		700	700	524	700
55422 Furniture/Furnishings	28,501	5,400	5,400	5,680	400
55423 System Support	69,684	67,000	67,000	64,829	71,735
55430 Equipment - Other	13,921	23,150	23,150	21,500	19,850
Total Equipment	112,106	96,250	96,250	92,533	92,685
56306 Fee Waivers	165,334	125,000	125,000	125,000	75,000
56312 Contingency		200,900	62,890		149,960
56350 Board of Assessment Appeals	529	700	700	700	700
56351 Comm. on Sens. & Phys Impaired		100	100	100	100
56352 Commission on Aging		100	100	100	100
56353 Parks & Advisory Committee	308	2,000	2,000	2,000	2,000
56354 Zoning Board of Appeals	2,409	1,500	1,500	1,500	1,500
56355 Conservation Commission		100	100	100	100
56356 Beautification Committee	421	500	500	500	500

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
56357 Historic District Commission		150	150	150	150
56358 Arts Advisory Committee		500	500	500	500
56359 Agriculture Committee	45	750	750	750	750
56361 Disaster Costs/FEMA Reimb.	7,578			(55,000)	
56610 OSHA Fine					500
Total Misc Expenses & Fees	176,624	332,300	194,290	76,400	231,860
58219 Other Operating	5,000	5,000	5,000	5,000	5,000
58220 Other Operating-Revaluation		25,000	25,000	25,000	25,000
58226 Other Operating-Downtown Partn	125,000	125,000	125,000	125,000	125,000
58227 Parks & Recreation Fund	442,000	455,430	455,430	455,430	482,450
Total Trans Out-Spec Rev Fund	572,000	610,430	610,430	610,430	637,450
58300 Debt Service Fund	675,000	325,000	325,000	325,000	285,000
Total Trans Out-Debt Serv Fd	675,000	325,000	325,000	325,000	285,000
58400 Capital Projects Fund	2,164,330	1,351,240	1,720,810	1,720,810	1,563,740
58401 Storrs Center Reserve	168,360	228,640	228,640	228,640	228,640
Total Trans Out-Capital Proj	2,332,690	1,579,880	1,949,450	1,949,450	1,792,380
58715 Transit Services Fund	127,825	117,560	117,560	124,830	132,050
Total Trans Out-Enterprise Fund	127,825	117,560	117,560	124,830	132,050
58711 Cemetery Fund		36,000	36,000	36,000	20,000
58714 Medical Pension Trust Fund	80,000	42,000	42,000	42,000	42,000
Total Trans Out-Trust Agency	80,000	78,000	78,000	78,000	62,000
Total General Fund - Town	16,260,128	15,644,420	16,013,990	16,013,990	16,596,350

**DEPARTMENTAL
ACTIVITIES**

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

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Departments:					
Legislative	75,862	102,500	102,500	102,460	109,890
Municipal Management	212,902	222,460	228,950	234,080	236,050
Human Resources	150,655	142,370	145,270	145,220	148,450
Town Attorney	41,374	45,000	45,000	45,000	53,000
Probate	5,123	7,010	7,010	7,010	7,010
Registrars	31,884	50,320	45,560	32,175	40,690
Town Clerk	226,114	223,770	230,790	230,790	235,380
General Elections	13,497	22,900	22,900	19,502	13,975
Finance Administration	126,215	123,630	127,880	127,880	132,660
Accounting & Disbursements	163,213	168,740	174,130	173,427	181,425
Revenue Collections	165,217	159,930	163,740	164,490	167,840
Property Assessment	214,212	216,525	224,185	224,185	233,370
Central Copying	39,569	39,000	39,000	39,000	39,700
Central Services	29,642	34,000	34,000	32,000	34,000
Information Technology	11,150	10,610	10,610	10,610	11,000
Facilities Management	924,519	763,600	767,800	760,770	802,120
TOTAL EXPENDITURES	2,431,148	2,332,365	2,369,325	2,348,599	2,446,560

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 includes those activities required by law or policy to support municipal government administration and operations. Also included are membership fees to organizations such as the Captiol 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 2014/2015 Accomplishments

- Maintained active involvement with the Mansfield Downtown Partnership (three Council members currently sit on the Partnership's Board of Directors). Completed initial construction of the Town Square. ♦
- Continued to serve on a number of Council advisory committees such as but not limited to Sustainability, Four Corners Sewer Advisory and Town-University Relations. Ad hoc Council Sub-Committees such as Ordinance Review met on an as-needed basis.
- Completed review of the feasibility of implementing a Responsible Contracting Ordinance. Council accepted the recommendations of the ad hoc Committee on Responsible Contracting, which supported making modifications to administrative purchasing procedures. Council opted not to adopt a Responsible Contracting Ordinance.
- Continued to help lead the Mansfield Community-Campus Partnership (MCCP), which strives to improve the quality of life for all members of the community and to promote positive community-campus relations.
- Reviewed options for the Four Corners Area Sanitary Sewer project. Preferred option presented to the community through a series of information sessions. Funding for the project was approved at referendum on November 4, 2014. ♦
- Reviewed and commented on DEEP Notice of Tentative Determination for CWC/UCONN diversion permit application. ♦
- Reviewed the Town's Transfer Station operation; due to a favorable payback period, endorsed a fleet acquisition to reduce Transfer Station hauling costs.
- Reviewed the Town's public transit bus shelters and citizen requests for an additional shelter located on South Eagleville Road in front of the Mansfield Community Center. Provided funding to construct the requested bus shelter which will be accessible to persons with disabilities. ♦
- Participated in the dissolution of the Windham Region Council of Governments (WINCOG) and joined the Capitol Region Council of Governments (CRCOG).
- Reviewed and approved expansion of Mansfield's rental certification zone town-wide; approved amendments to the Town's Housing Code. ♦
- Reviewed the Town's Ethics Code gift provision applicability to Mansfield Board of Education employees.
- Approved updates to the Town's Parks Rules and Regulations, including a prohibition on the use of tobacco products in parks. ♦
- Approved open space acquisition of Sawmill Brook parcel. ♦
- Conducted a controls assessment of the Town's financial operations.

- Reviewed and commented on the Town's *Mansfield Tomorrow* initiative, which will serve as both a strategic plan and the Town's Plan of Conservation and Development. ♦
- Reviewed and commented on UCONN's draft Master Plan. ♦
- Secured funding for and engaged in a joint fiscal impact study with UCONN regarding the NextGenCT initiative. ♦
- Published a *Citizen's Guide to the Budget – 2015 Edition* and the 2015 Town Meeting mailer, an expanded version of the *Mansfield Minute*.

FY 2015/2016 Goals & Objectives

Goal: Establish policies, procedures, relationships and infrastructure that support a vibrant, diverse and sustainable business community in Mansfield, in accordance with sound land use and Smart Growth principles. ♦

Objectives:

- Focus development and redevelopment efforts in areas designated as appropriate under Plan of Conservation and Development or zoning (e.g. Storrs Center; Four Corners; Perkins Corners; Eastbrook Mall area; Frontage Road).
- Make progress on Four Corners water and wastewater project.
- Increase tax base (new growth), including completion of Storrs Center, in a responsible manner.
- Leverage UCONN Tech Park for job and business growth.
- Participate in UCONN development plans.
- Provide quality customer service to the business community and implement a streamlined permitting process consistent with zoning and other regulations.
- Research the feasibility of allocating resources for a dedicated economic development staff member under Planning and Development.

Goal: Maintain high quality, holistic education for all of Mansfield's youth while celebrating the individuality of each child. ♦

Objectives:

- Identify PreK-8 school infrastructure needs.
- Utilize enrollment projections, including anticipated impact associated with UCONN's expansion, to plan for infrastructure needs.

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

Objectives:

- Engage in responsible budgeting; balance service needs with revenue constraints.
- Diversify revenue base in response to declining state revenues.
- Identify replacement schedules for capital needs and allocate resources through the capital budgeting process.
- Review infrastructure needs for the Town and schools; identify capital maintenance needs and lifespan for major buildings and facilities and allocate resources through the capital budgeting process.
- Review financial, human resources, and other policies as needed.

Goal: Work with stakeholders to preserve and maintain open space and viable working farms. ♦

Objectives:

- Preserve working farms and enhance agricultural opportunities.
- Acquire, preserve, and maintain open space.

Goal: Improve quality of life for all residents and stakeholders regardless of (dis)abilities, gender, race, religion, ethnicity, or socio-economic status. ♦

Objectives:

- Reduce blight in neighborhoods town-wide.
- Build a community supportive of young children and families.
- Enhance and maintain athletic fields.
- Ensure Storrs Center owner occupied housing is built to community vision.

Goal: Provide a range of quality services for quality living. ♦

Objectives:

- Re-define core services.
- Research and identify service sharing opportunities.
- Continue to improve positive Town-University relationships and partnerships.
- Continue to provide Human Services, with a focus on seniors and low to moderate income families.
- Provide support for recreation, health and wellness.
- Build organizational capacity for program evaluation, including a commitment to performance measurement.
- Continue review and implementation of the police services study, as resources permit.
- Evaluate service delivery for Fire and Emergency Services.
- Complete study of impact of Next Generation Connecticut and related UCONN initiatives on Mansfield.
- Consolidate and/or reduce the number of citizen advisory committees; review membership composition and engage residents aged 20-40.
- Review the Town's portion of the Storrs Center project to determine what lessons have been learned.

Goal: Embrace sustainability as a principle in decision making. ♦

Objectives:

- Embrace sustainability and energy conservation as part of economic development strategy.
- Reduce municipal government's carbon footprint.

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

Legislative = linkage to Sustainability; Education; Historic Character, Open Space & Working Farms; Housing; Regionalism; Town-University Relations.

Town of Mansfield
 Department: Legislative - 11100

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Expenditures:					
Noncertif.	774			720	720
Misc Benefits	20,653	38,800	40,600	40,950	43,830
Prof & Tech Services	39,905	42,000	42,000	42,000	43,710
Other Purch Services	13,411	20,200	18,400	17,200	20,200
Office Supplies	326			160	
Other Supplies	793	1,500	1,500	1,430	1,430
TOTAL EXPENDITURES	75,862	102,500	102,500	102,460	109,890

MUNICIPAL MANAGEMENT - 12100

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.

FY 2014/2015 Accomplishments

- Developed proposed FY 2015/16 operating and capital budgets. The budget document is a policy and communications tool that also serves to promote open and transparent government. ♦
- Continued participation in ICMA's Center for Performance Measurement Insights Program; continued assessment and refinement of Town's performance measurements. ♦
- Provided oversight of water and wastewater initiatives in the Four Corners area. Participated in meetings of CT Water Advisory Committee (CWC). Conducted community education campaign for Four Corners Sanitary Sewer Project; received approval to fund the project at the November 2014 bond referendum. ♦
- Coordinated construction of Storrs Center Phase 1C and Price Chopper in collaboration with members of development team. Completed initial construction of Town Square. ♦
- Conducted impact study regarding the potential impacts of UCONN's NextGenCT initiative on Mansfield. ♦
- Led management team responsible for overseeing operations of the Nash-Zimmer Transportation Center, with an emphasis on programming, budget, procurement, human resources, risk management, maintenance and other operational concerns. Developed and implemented Commuter Club program for cyclists. ♦
- Participated in development of the *Mansfield Tomorrow* project; *Mansfield Tomorrow* will serve as the Town's Plan of Conservation and Development and strategic plan. ♦
- Assisted Personnel Committee with review of Ethics Code gift provision applicability to MBOE employees.
- Assisted Responsible Contracting Committee with completing its review of a Responsible Contracting Ordinance, Purchasing Ordinance amendments, and/or amendments to administrative purchasing procedures.
- Provided oversight of the Fee Waiver Program administration, with Parks and Recreation handling the day-to-day administration of the program. Year-to-date, 123 applications (which covers 369 household members), have been approved for this program. Numerous administrative changes were implemented to control and track costs and comply with Fee Waiver Ordinance changes adopted in April 2014.
- Assisted Council with executing an agreement with new Town Attorney. Adopted and issued new Use of Town Attorney Policy.
- Coordinated renovations to Council Chambers, improving technology and functionality of the meeting space.

FY 2015/2016 Trends & Key Issues

The Manager's Office will continue to have a busy year as construction activity continues on Storrs Center. Recent initiatives such as the *Mansfield Tomorrow* and the Four Corners water and wastewater project will require continued attention to ensure effective implementation of those initiatives. Staff will continue to evaluate programs and services and identify opportunities to make improvements that benefit our residents and internal customers.

FY 2015/2016 Goals & Objectives

Goal: Continue oversight of Storrs Center project. ♦

Objectives:

- Coordinate construction of Storrs Center Phase 2 and tenant fit-out of market square building, in collaboration with development team.
- Assist development team with planning of Phase 3, Mainstreet Homes.
- Complete construction of additional elements (stage roof and light pylons) for Town Square.
- Develop additional programming for Nash-Zimmer Transportation Center; explore shared management options with Mansfield Downtown Partnership.

Goal: Continue coordination of various environmental initiatives. ♦

Objectives:

- Complete design and scoping/EIE process for Four Corners sanitary sewer project; negotiate any necessary easements and prepare for construction.
- Negotiate comprehensive wastewater agreement with UCONN.
- Make progress on open space and farmland preservation projects.
- Complete greenhouse gas inventory for municipal facilities; conduct facilities master plan and evaluate additional opportunities for solar and other renewable energy systems.

Goal: Continue preparation of a comprehensive economic development program for the Town of Mansfield. ♦

Objectives:

- Continue to staff Economic Development Commission (EDC) and focus on business retention and recruitment; enhance staff resources to implement goals and objectives.

Goal: Monitor and prepare for growth associated with UCONN Tech Park, *Next Generation Connecticut* and other university initiatives. ♦

Objective:

- Complete impact study for UCONN's *NextGenCT* initiative.
- Participate in CRCOG *Gateways to UConn* corridor study of Routes 195 and 44.

Goal: Improve tradition of open and transparent government. ♦

Objective:

- Publish the *Mansfield Minute* monthly, with an expanded May edition focused on the FY 15/16 budget and annual Town Meeting.
- Publish the 2015 edition of the *Citizen's Budget Guide*.
- Enhance website and social media presence for the Nash-Zimmer Transportation Center.
- Improve citizen access to Town's financial records through implementation of the "OpenGov" system on Town website.

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

Municipal Management = linkage to Government; Sustainability & Planning; Town-University Relations.

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Expenditures:					
Salaries and Wages	204,272	200,260	206,750	206,750	211,680
Misc Benefits	6,208	5,950	5,950	10,880	6,020
Prof & Tech Services	995	14,250	14,250	14,350	16,250
Office Supplies	1,317	2,000	2,000	2,000	2,000
Other Supplies	110			100	100
TOTAL EXPENDITURES	212,902	222,460	228,950	234,080	236,050
TOTAL REVENUES					
EMPLOYEE BENEFITS	76,819	79,047	79,047	77,820	86,070
Positions:					
Town Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Total Full Time Equivalent	2.00	2.00	2.00	2.00	2.00
Paid from General Fund	2.00	2.00	2.00	2.00	2.00

HUMAN RESOURCES - 12200

The Town Manager's Office is responsible for administering the Human Resources Program for the Town. 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 2014/2015 Accomplishments

- Recruited and filled numerous full-time and part-time Town staff positions including several leadership positions such as Facilities Management Director, Assistant Town Engineer, Public Works Operations Manager and Recreation Supervisor (Aquatics). Year-to-date, staff has conducted approximately 11 recruitments resulting in the appointment or promotion of 21 regular employees.
- Counseled retiring employees on available benefits and transitioned five employees into retirement.
- Completed negotiations for the successor collective bargaining agreements (FY 2013/14 – FY 2015/16) with the Professional/Technical employees and Firefighters unions (anticipated completion spring 2015).
- Updated the following personnel policies: Professional Travel; Cell Phone Use; Mileage Reimbursement (anticipated spring 2015). ♦
- Assisted the Eastern Highlands Health District with design and implementation of a broadband pay plan for staff as well as recruitments for several regular positions.

FY 2015/2016 Trends & Key Issues

If the capital service improvement request for the acquisition of recruitment software is approved, implementation of the system would occur during FY 2015/16. The software will help modernize and automate the recruitment process such as improving the application process and providing new applicant tracking and data gathering capabilities.

FY 2015/2016 Goals & Objectives

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 every four months.
- Require all new supervisors to attend training (prevention of sexual harassment, general supervisor training, and ethics) within one year of their appointment.

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, Technology Use and Work Attire policies.

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

Human Resources = linkage to Government.

Human Resources	FY 13/14 Actual	FY 14/15 Projected	FY 15/16 Proposed
Recruitments			
Number of internal recruitments conducted	4	4	4
Number of external recruitments conducted	12	9	4
Applicants tested/interviewed (regular positions)	116	60	40
New hires, full-time & part-time (regular positions)	13	17	4
Internal promotions, full-time & part-time (regular positions)	13	7	4
Grievances Filed	3	3	3
Number of full-time regular employees that left municipal service (excluding retirements)	1	2	2
Number of Number of full-time regular employees that left municipal service for retirement	8	5	4
Personnel and administrative policies reviewed/updated or drafted/adopted	0	5	3
Training workshops offered to the workforce at large	3	2	3

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Expenditures:					
Salaries and Wages	91,376	84,490	87,390	87,390	90,620
Misc Benefits	6,964	9,650	9,650	9,600	9,600
Prof & Tech Services	47,322	44,530	44,530	43,030	44,530
Other Purch Services	4,569	3,000	3,000	4,500	3,000
School/Library Books	181	200	200	200	200
Office Supplies	243	500	500	500	500
TOTAL EXPENDITURES	150,655	142,370	145,270	145,220	148,450
TOTAL REVENUES					
EMPLOYEE BENEFITS	34,363	33,350	33,350	32,893	36,846
Positions:					
Assistant Town Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Associate	0.80	0.80	0.80	0.80	0.80
Total Full Time Equivalents	1.80	1.80	1.80	1.80	1.80
Paid from Other Funds	0.73	0.73	0.73	0.73	0.73
Paid from General Fund		1.07	1.07	1.07	1.07

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 2014, the Town Council issued a request for qualifications for Town Attorney Services. Following a review process, selection and appointment of a new Town Attorney occurred in June 2014. Current Town Attorney services are provided by the firm of O'Malley, Deneen, Leary, Messina, & Oswecki.

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; expenditures related to that service are reflected in the Human Resources program budget.

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Expenditures:					
Prof & Tech Services	41,374	45,000	45,000	45,000	53,000
TOTAL EXPENDITURES	41,374	45,000	45,000	45,000	53,000

PROBATE COURT – 13200

Effective January 5, 2011, the Mansfield Probate Court consolidated with the Tolland Probate Court and is now known as the Tolland-Mansfield Probate District. The Court serves the Towns of Coventry, Mansfield, Tolland and Willington and is located in the Tolland Town Hall, 21 Tolland Green, Tolland, CT 06084.

The Tolland-Mansfield Probate judge retired in summer 2014. From summer to November 2014, judges of probate from the Northeast and Windham-Colchester probate courts provided service on an interim basis to residents of the Tolland-Mansfield Probate District. In November 2014, Barbara Gardner Riordan was elected Judge of Probate for the Tolland-Mansfield Probate District; Judge Gardner Riordan's appointment will last for four years.

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 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Expenditures:					
Other Purch Services	5,123	7,010	7,010	7,010	7,010
TOTAL EXPENDITURES	5,123	7,010	7,010	7,010	7,010

REGISTRARS OF VOTERS- 14200

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. There are currently 11,660 registered voters in town. 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 OpticalScan 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 2014/2015 Accomplishments

- Conducted the August 2014 Republican State Primary (all districts) and the District-4 Democratic State Representative Primary, the November 2014 State Election and the May 2015 Region 19 School District Budget Referendum.
- Registered new voters (net gain) during calendar year 2014, including 388 Election Day Registrations obtained during the November State Election.
- Completed the annual canvass of voters.
- Implemented Election Day Registration for the State Election.
- Implemented the newly formatted On-Line Registration, which is linked to Connecticut DMV for signature verification.
- Created a Permanent Absentee Ballot Report and sent mandated yearly letters to electors listed on such report.

FY 2015/2016 Trends & Key Issues

In conjunction with the efforts made by the Office of the Secretary of the State, this office will continue to offer information to electors regarding Election Day Registration (EDR) and On-Line Registration. The Registrars will attend meetings addressing new regulations for EDR and On-Line Registration set by the Secretary of the State. The Registrars of Voters will continue with outreach to the community and to the University of Connecticut to ensure participation in all elections.

FY 2015/2016 Goals and Objectives

Goal: To promote fair and responsible elections ♦

Objectives:

- Conduct the November 2015 Municipal Election and the May 2016 Region 19 School District Budget Referendum.
- Monitor changes in election laws.
- Register new voters and maintain voter lists.
- Train poll workers and Election Day Registration workers.
- Attend educational and informational state conventions and county conferences.

Goal: Maintain public outreach. ♦

Objectives:

- Provide information to the public regarding all aspects of voting, registering and elections
- Work closely with organizations from the University of Connecticut regarding voter registration drives and EDR.
- Work with the Town Information Technology Department to procure equipment for EDR and assist in training individuals selected to execute EDR.
- Continue to organize the annual May tri-town registration drive for students attending Regional School District 19.

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

Human Resources = linkage to Recreation/Health/ Wellness, Town-University Relations, Government.

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Expenditures:					
Salaries and Wages	29,834	47,120	42,360	29,780	38,000
Misc Benefits	243	550	550	295	415
Other Purch Services	1,582	2,250	2,250	1,900	2,075
Office Supplies	225	400	400	200	200
TOTAL EXPENDITURES	31,884	50,320	45,560	32,175	40,690
TOTAL REVENUES					
EMPLOYEE BENEFITS	11,219	18,599	18,599	11,209	15,451
Elected Officials:					
Registrars	0.76	1.16	1.08	0.76	0.94
Total Full Time Equivalent	0.76	1.16	1.08	0.76	0.94
Paid from General Fund	0.76	1.16	1.08	0.76	0.94

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; 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 deposited in the General Fund of the Town, or remitted to the state when applicable.

The Town Clerk's Office performs several additional duties for the Town including: overseeing the records management program; processing Freedom of Information (FOI) requests; maintaining and assisting both staff and public with the Town Calendar of meetings; acting as notaries public; assisting with the permitting of raffles and games of chance; processing all Town mail, and updating the code of ordinances. The staff also processes petty cash vouchers. The Assistant Town Clerk serves as Clerk of the Zoning Board of Appeals (ZBA) and processes minutes, applications, legal notices and decisions of the Board. 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 2014-2015 Accomplishments

- Received a \$7,500 Historic Preservation Grant, which was supplemented by funds from the Town Clerk's 270 Document Preservation Fund and used to backfill land records to 1996 ♦
- Completed the re indexing of 38 volumes and 553 tube files of Town maps and surveys. Instituted the in-house scanning of boundary and survey maps into the Cott system, allowing for immediate public access via the Cott portal. ♦
- Restructured the dog licensing system saving both money and time. ♦
- Working with the Registrars of Voters and the Head Moderator, implemented new mandated procedures for certifying elections results. ♦

FY 2015/2016 Trends & Key Issues

Activity in the Town Clerk's office continues to be brisk. Housing sales have begun to rebound causing an increase in conveyance and recording revenues. The new operating system is providing the office with increased indexing and accounting capabilities. Due to recent events, changes in the administration of election duties are expected with increased town clerk responsibilities anticipated. Our current needs budget should be adequate to accomplish stated goals.

FY 2015/2016 Goals & Objectives

Goal: Protect and promote access to Town records. ♦

Objectives:

- Evaluate Historic Preservation Grant funding and, if money is available in the FY 2015/16 cycle, prepare a grant submission to back file land records. Our goal is to eventually scan land records back to 1984, which is the beginning of our electronic index. ♦

- Institute e-recording which will allow our office to electronically receive and record land records by September 2015. ♦
- Evaluate all permanent Town records and prepare an overall master plan to prioritize those records which require additional preservation efforts. Begin implementation of the plan using the Town Clerk's 270 Document Preservation Fund ♦
- Using the Cott system, begin to link documents to existing or newly created indexes in-house, thereby providing enhanced search and retrieval capabilities for a variety of indexes in a cost effective manner. The scanning and creation of an index for land records from 1974 to 1984 will be our first project. Upon the completion of this project and the aforementioned scanning project, within two years we will have an electronic index and scanned images for 40 years of land records (title search standard). ♦

Goal: Protect and maintain Mansfield's cultural history. ♦

Objectives:

- Continue to work to create better access to local history resources via the Town's website by posting and linking archived indexes and documents. While this will be an ongoing project, identification of resources should commence this fiscal year. ♦
- Continue the review of historical records to create indexes of cross filed items in order to be able to complete sets of records and be able to locate information when needed. ♦

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

Town Clerk = linkage to Town-University Relations; Rural Character, Open Space & Working Farms; Government.

Town Clerk	FY 13/14 Actual	FY 14/15 Projected	FY 15/16 Proposed
Open and Transparent Government			
Total number of freedom of information (FOI) requests processed	36	35	35
Record Series and Indexes digitized	22	35	35
Percentage of permitted records/indexes available on line	47%	43%	48%
Percentage of restricted access records/indexes on line		17%	17%
Statistics			
Vital statistics filed	280	250	250
Land transaction documents recorded	2,209	2,230	2,250
Total number of all licenses (dog, hunting, fishing, etc.) issued	1,931	2,000	2,000
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	42	41	40
Total number of appointed board and commission members	226	230	230

Town of Mansfield
Department: Town Clerk - 15100

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Expenditures:					
Salaries and Wages	194,684	191,000	198,020	198,020	202,700
Misc Benefits	766	900	900	900	990
Prof & Tech Services	4,042	4,000	4,000	4,000	4,000
Other Purch Services	9,127	10,880	10,880	10,880	11,000
School/Library Books	272	190	190	190	190
Office Supplies	973	800	800	800	800
Equipment	16,250	16,000	16,000	16,000	15,700
TOTAL EXPENDITURES	226,114	223,770	230,790	230,790	235,380
TOTAL REVENUES	275,862	259,470	259,470	259,470	256,900
EMPLOYEE BENEFITS	73,213	75,392	75,392	74,534	82,419
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 Equivalentents	3.00	3.00	3.00	3.00	3.00
Paid from General Fund	3.00	3.00	3.00	3.00	3.00

GENERAL ELECTIONS - 15200

This program covers the expense of conducting elections, primaries, audits and referenda in accordance with the Connecticut General Statutes. The program budget includes funds for one municipal election and one Region 19 budget referendum.

Services provided by the Registrars of Voters for the supervision of elections, registration of voters and other duties are shown in the Registrar of Voters program budget (14200). Services provided by the Town Clerk include the issuance of absentee ballots and other needed funds shown in the Town Clerk's program budget (15100).

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Expenditures:					
Repairs/Maintenance		2,000	2,000	2,000	2,000
Other Purch Services	11,212	19,100	19,100	16,402	11,625
Office Supplies	1,769	800	800	100	350
Other Supplies	516	1,000	1,000	1,000	
TOTAL EXPENDITURES	13,497	22,900	22,900	19,502	13,975

FACILITIES MANAGEMENT - 30900

The Facilities Management Department is responsible for the maintenance and cleaning of all Town 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 eliminate 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.

FY 2014/2015 Accomplishments

- Built new walk-in refrigerator and freezer at Mansfield Middle School.
- Built new walk-in freezer at Goodwin School.
- Installed new water conditioner at Fire Station 207.
- Replaced faulty air conditioning compressors and controls at Library.
- Removed fuel oil tank at the Town Hall.
- Completed interior upgrades (Painting, counters, trim) at the Senior Center.
- Installed new lighting for pool at Community Center.
- Replaced carpeting in Mansfield Middle School Library with carpet squares.

FY 2015/2016 Trends & Key Issues

A number of roofs on Town buildings are nearing the end of their useful life and are requiring maintenance as a result. Funds will need to be budgeted in the capital budget for roof repairs and replacement. Underground storage tanks for fuel oil, diesel, and gasoline at several town buildings will need to be removed and replaced with above ground tanks. A new Director started in the end of December and we as a Department are critiquing our services and working on building condition statements along with short and long term budgeting plans.

FY 2015/2016 Goals & Objectives

Goal: Efficiently and effectively maintain the Town's facilities in good condition.

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. Looking to have all equipment listed by the end of 2015.
- Continue to maintain facility audit reports to prepare for and address needed repairs and improvements.
- Working on a Facilities Master Plan first draft for summer 2015.

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

Objectives:

- Identify energy conservation projects with a good return on investment.
- Research solar panel installations, reducing the reliance on fossil fuels. Working to have done by the summer of 2015.
- Review Siemens report to look for energy opportunities for all of our buildings.

Goal: Maintain excellent customer service and prompt response time, providing clean and safe facilities. ♦

Objectives:

- Implement enhanced work order and facility management software.
- Increase staff efficiency through professional development opportunities, improved employee recruitment, selection, retention and training.
- Working on a customer satisfaction survey to be completed by the end of February 2015

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

Facilities Management = linkage to Sustainability & Planning

Facilities Management	FY 13/14 Actual	FY 14/15 Projected	FY 15/16 Proposed
Square Footage of Facilities Maintained			
Square footage of all facilities maintained	418,500	423,000	423,000
Square footage of administrative/office facilities maintained	51,643	52,813	52,813
Work Orders			
Work orders received	1,800	3,120	3,500
Work orders completed	1,650	2,900	3,000
Percentage of work orders completed within fifteen business days of receipt of work order	81%	81%	82%
Inspections			
Fire extinguisher inspections (non-certified)	2,028	2,028	2,028
Percentage of monthly fire extinguisher inspections completed	98%	96%	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)	5,000,000	4,800,000	4,600,000
Replacements of existing boilers with energy efficient boilers	5	1	1
Removal of underground storage tanks	2	2	2
Safety workshops provided to Facilities Management staff	4	4	4

Town of Mansfield
Department: Facilities Management - 30900

Description	FY 13/14 Actual	FY 14/15 Adopted	FY 14/15 Amended	FY 14/15 Estimated	FY 15/16 Proposed
Expenditures:					
Noncertif.	224,432	213,720	213,720	213,720	220,810
Salaries and Wages	124,557	117,090	121,290	114,260	137,870
Misc Benefits	3,389	2,760	2,760	2,760	3,940
Purch Property Services	36,379	60,000	60,000	60,000	61,550
Repairs/Maintenance	54,742	47,600	47,600	47,600	45,500
Other Purch Services	95,156	90,250	90,250	90,250	90,250
Office Supplies	518	700	700	700	1,700
Energy	365,500	204,480	204,480	204,480	211,000
Building Supplies	19,846	27,000	27,000	27,000	29,000
Misc Expenses & Fees					500
TOTAL EXPENDITURES	924,519	763,600	767,800	760,770	802,120
TOTAL REVENUES	12,265	12,470	12,470	12,470	12,470
EMPLOYEE BENEFITS	131,241	130,578	130,578	123,450	145,840
Positions:					
Facilities Mgmt Director	1.00	1.00	1.00	1.00	1.00
Maintenance Staff	2.00	2.00	2.00	2.00	2.00
Custodians	3.40	3.40	3.40	3.40	3.40
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Public Works Specialist					0.34
Total Full Time Equivalent	7.40	7.40	7.40	7.40	7.74
Paid from Other Funds	1.35	1.35	1.35	1.35	1.35
Paid from General Fund	6.05	6.05	6.05	6.05	6.39