

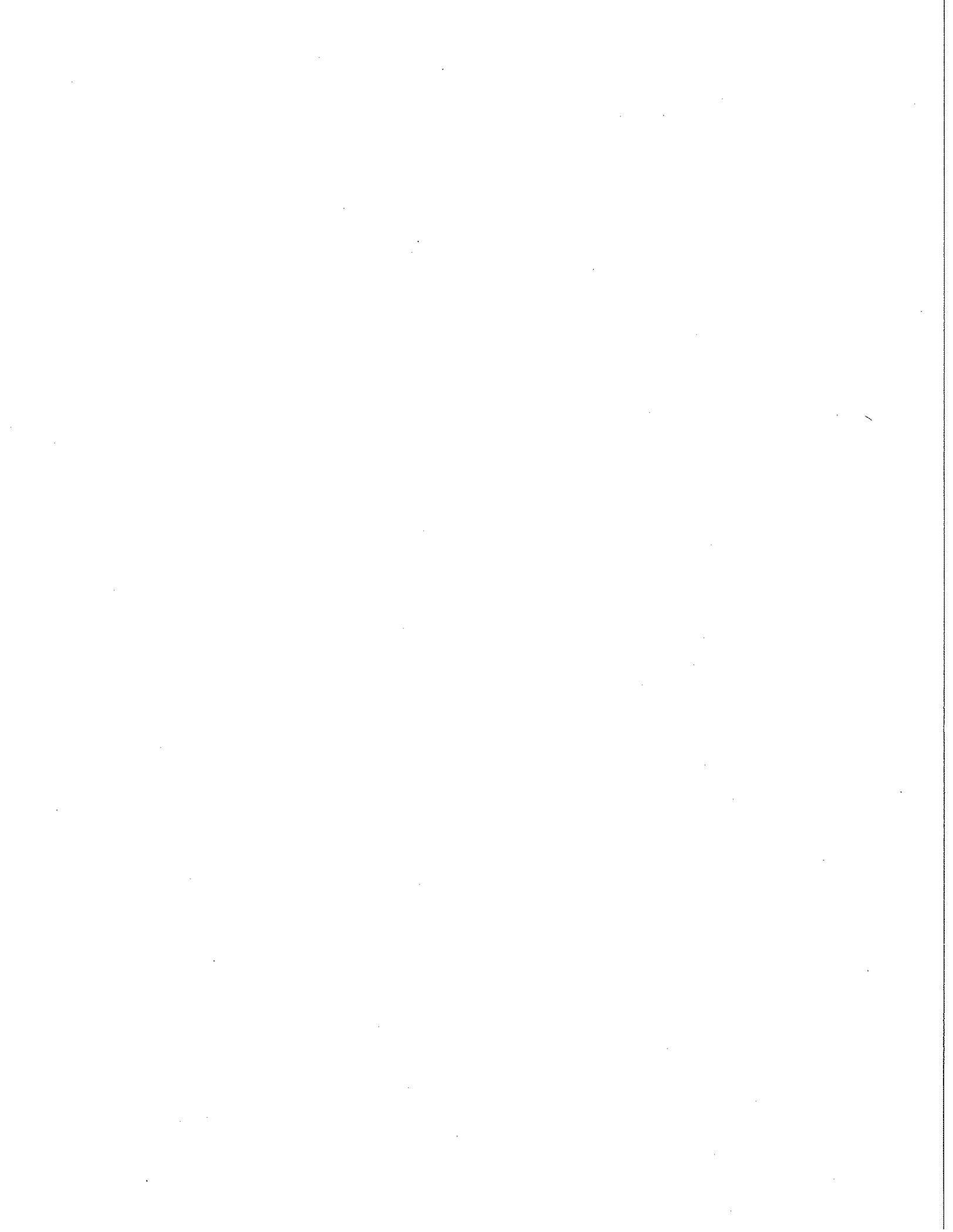
TOWN OF MANSFIELD  
FINANCE COMMITTEE MEETING

Tuesday, October 14, 2014

Audrey P. Beck Building  
Council Chambers  
**6:00pm**

A G E N D A

1. Call to order
2. Approval of the minutes for September 8, 2014
3. Approval of the minutes for September 16, 2014
4. Opportunity for Public Comment
5. BlumShapiro Proposal to Perform a Financial Operations Control Assessment
6. Proposed Additional Appropriations FY 2014/15
7. Tax Sale Results
8. Tax Collection Procedures
9. Communications/Other Business/Future Agenda Items
10. Adjournment



TOWN OF MANSFIELD  
FINANCE COMMITTEE MEETING  
MINUTES OF SEPTEMBER 8, 2014

Members Present: Bill Ryan (Chair), Paul Shapiro, Virginia Raymond

Other Council Members Present: Steve Kegler, Alex Marcellino, Betty Wassmundt (6:05pm), Toni Moran (6:40pm), Betsy Paterson (6:45pm)

Guests Present: Vanessa Rossitto, Partner and Jeff Ziplow, Partner - BlumShapiro

Staff Present: Matt Hart, Cherie Trahan

1. Meeting called to order at 6:00pm.
2. Minutes from 8/25/14 meeting approved with correction noting Alex Marcellino was in attendance.
3. Opportunity for Public Comment – David Freudmann, 22 Eastwood Road voiced concerns regarding hiring consultants to support management interests; whether we are billing properly for services; where are the shared IT costs and are we billing properly for them.
4. BlumShapiro Proposal to Perform a Financial Operations Controls Assessment – Jeff Ziplow, Partner with BlumShapiro walked through a presentation of their Proposal to Perform a Financial Operations Controls Assessment and answered questions from the committee members and Council members present. Estimated timeframe for completion is 8 weeks. Cost not to exceed \$35,500.

The Committee agreed to read the proposal and hold a special meeting on September 15<sup>th</sup> to decide whether to move forward.

5. Proposed Yearend Transfers FY 2013/14 – Cherie Trahan reviewed the proposed yearend transfers with the Committee and answered questions. Cherie explained that the appropriation of additional State revenues would allow us to pay cash for (4) projects previously approved with bond funding, thereby avoiding the additional cost of bond issuance expenses and interest charges. In addition, these yearend results will increase our fund balance by approximately \$493,047 from \$2,823,216 to \$3,316,263 or 7.1% of the FY 2014/15 budget. Over the past five years, we have increased fund balance from \$1.8 mil to \$3.3 mil – an 82% increase. In addition, the proposed transfers align the budget with actual expenses for the fiscal year. The Committee discussed the proposed transfers and voted to recommend acceptance.
6. Proposed Capital Improvement Program Adjustments FY 2013/14 – Cherie Trahan reviewed the proposed capital improvements adjustments with the Committee and answered questions. These adjustments close completed projects, adjust funding for ongoing projects, and change the funding source from bonding to Capital Nonrecurring funding for four projects. The Committee discussed the proposed transfers and voted to recommend acceptance.
7. Quarterly Financial Statements dated June 30, 2014 – Cherie Trahan reviewed the quarterly financial statements dated June 30, 2014 with the Committee and answered questions. The Committee discussed the Health Insurance Fund and the recent increase in claims. Matt Hart informed the Committee that in an effort to control costs, we have gone out to bid for insurance services. The Committee discussed the financial statements and voted to recommend acceptance.

8. Communications/Other business/future agenda items –
  - ⇒ Parameters for building permit fee reductions
  - ⇒ General discussion on collection procedures – Christine Gamache will attend the October meeting
9. Adjournment. The meeting adjourned at 7:20 pm.

**Motions:**

Motion to approve the August 25, 2014 minutes by Paul Shapiro. Seconded by Virginia Raymond. Motion passed unanimously.

Motion to recommend approval of the yearend transfers by Paul Shapiro. Seconded by Virginia Raymond. Motion passed 2 to 1, Shapiro & Ryan for, Raymond against.

Motion to recommend approval of the Capital Improvement Program adjustments by Paul Shapiro. Seconded by Bill Ryan. Motion passed unanimously.

Motion to recommend acceptance of the Quarterly Financial Statements dated June 30, 2014 by Bill Ryan. Seconded by Virginia Raymond. Motion passed unanimously.

Motion to adjourn.

Respectfully Submitted,  
Cherie Trahan, Director of Finance

Presentation For:

Town of Mansfield

FINANCIAL OPERATIONS CONTROLS ASSESSMENT

*September 8, 2014*

BlumShapiro

Accounting | Tax | Business Consulting

The passion to unlock potential

# I. PROJECT GOALS AND OBJECTIVES

Review the current operational processes, management systems, and controls of key operational areas within the Mansfield's Finance Department.

Perform a risk assessment of management's ability to override controls.

Identify control weaknesses within these areas and developing control improvements.

Assess the roles and responsibilities of Finance Department staff.

Review internal control procedures.

Document the accounting policies and procedures in support of staff roles and responsibilities.

Assess the current workflow practices and controls of the key financial operational areas.

Review the current technologies used to process the aforementioned information.

Document findings and gaps observed as part of the review.

Update the accounting policies and procedures manual.

Provide constructive and practical recommendations for re-engineering processes, enhancing internal controls and achieving potential change.

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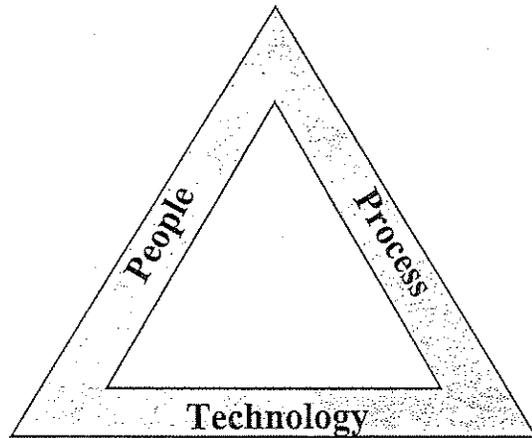
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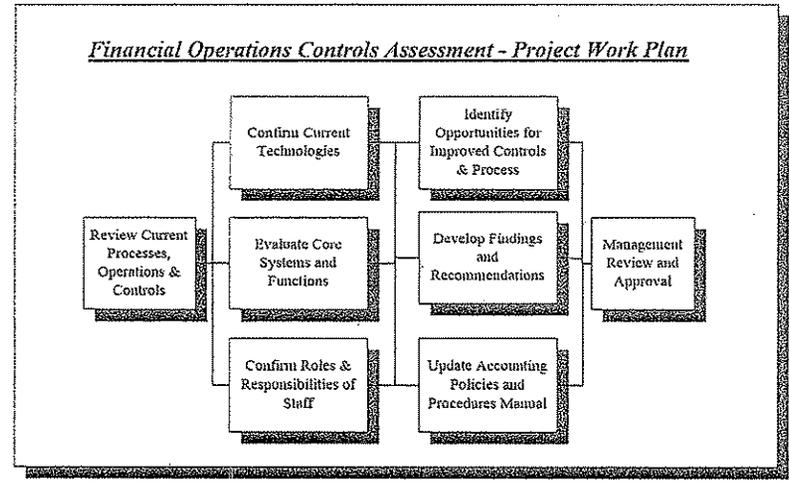


# II. PROJECT OVERVIEW AND APPROACH

- Our Philosophy



- Proven Methodology



-5-

- Review Current Operations

- Initial project meeting
- Individual interviews
- Process walk-throughs
- Documented policies/procedures

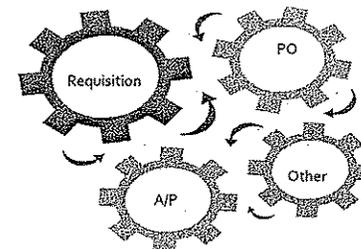


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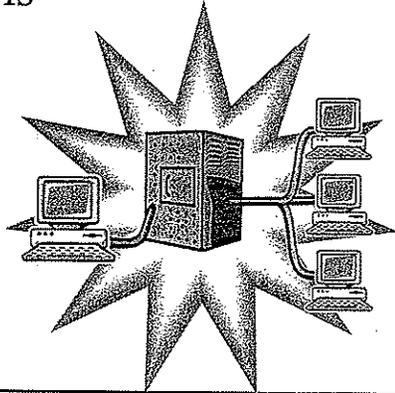
- Evaluate Current Workflows and Controls

- Identify current process flows
- Confirm key controls
- Identify opportunities to enhance controls



## II. PROJECT OVERVIEW AND APPROACH

- Assess Technology that support internal controls



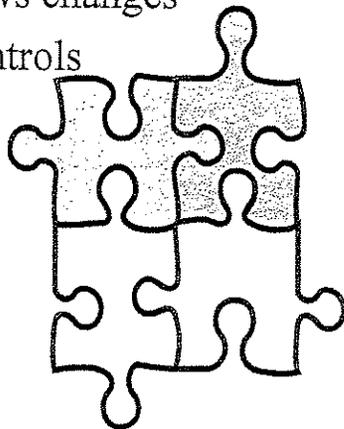
- Assess Roles and Responsibilities

- Organizational structure
- Staffing levels
- Sign-offs, control issues



- Develop Gap Analysis and Recommendations

- Proposed workflows changes
- New/improved controls



- Update Accounting Policies and Procedures Manual

- Identify policies to be created/updated
- Document policies and procedures



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Accounting Tax Business Consulting

Proposal to Perform a Financial Operations Controls Assessment

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## Town of Mansfield

*September 5, 2014*

**BlumShapiro**

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# BlumShapiro

Accounting | Tax | Business Consulting

September 5, 2014

Mr. Matthew W. Hart  
Town Manager  
Audrey P Beck Municipal Building  
4 S. Eagleville Road  
Mansfield, Connecticut 06268

Dear Matt:

As per our discussion at the last Council Finance Committee meeting, BlumShapiro has extensive experience working with many municipalities, school districts and private organizations to evaluate their internal operations, re-engineer processes and develop/document policies and procedures in order to enhance controls. Our goal for this project is to provide realistic recommendations that will enhance internal controls and overall operations with the Finance Department that are accountable, transparent, and efficient. As part of these efforts, we will take advantage of Best Business practices that we have developed over many years of working with Connecticut Municipalities and School Districts. Based on our discussions, our services will include:

- Reviewing the current operational processes, management systems, and controls of key operational areas within the Mansfield's Finance Department.
- Performing a risk assessment of management's ability to override controls.
- Identifying control weaknesses within these areas and developing control improvements.
- Assessing the roles and responsibilities of Finance Department staff.
- Reviewing internal control procedures.
- Documenting the accounting policies and procedures in support of staff roles and responsibilities.
- Assessing the current workflow practices and controls of the key financial operational areas.
- Reviewing the current technologies used to process the aforementioned information.
- Documenting findings and gaps observed as part of the review.
- Updating the accounting policies and procedures manual.
- Providing constructive and practical recommendations for re-engineering processes, enhancing internal controls and achieving potential change.

We appreciate the opportunity to perform this work and look forward to a successful business partnership. I welcome the opportunity to discuss further, at your convenience, any of the matters covered in this proposal. Should you require any additional information or clarification, please call me at (860) 561-6815.

Very truly yours,



Jeffrey Ziplow, Partner

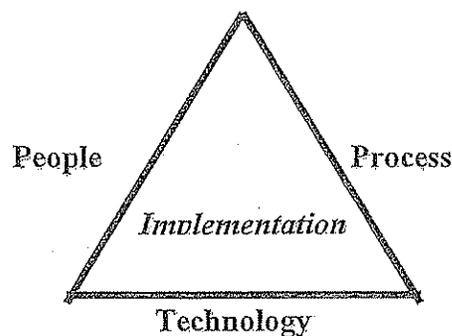
# I. STATEMENT OF SERVICES PROPOSED

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Blum Shapiro helps organizations take an accurate picture of where they are today and how they can improve to reach their goals for tomorrow. Based on discussions at the Mansfield Council Finance Committee meeting, we are knowledgeable of, and responsive to, the needs and requirements of the Town of Mansfield. Our goal is to evaluate financial processes, operational controls, technology and professional staff's roles to help improve processes and/or improve controls within Mansfield's financial operations and to update the accounting policies and procedures as required.

## PROJECT APPROACH

Mansfield has reached a critical milestone and is looking to enhance accountability, transparency, and controls within the financial operations. As such, our project centers around three key elements:



**Process** -- The way municipal departments function is key to meeting operational and managerial goals. As part of this project, we take a cross-functional and cross-organizational view of the key processes in order to remove any workflow bottlenecks or unnecessary tasks, and enhance controls.

**Technology** -- Utilizing technology can be a major component of improving controls, performance, and achieving efficiencies. Our goal is to review the technologies currently in place within the Town and rethink how to enhance the technologies used in order to increase controls, efficiencies, and enhance the overall quality of services.

**People** -- It is important to ensure people have the appropriate skill sets and training for their respective positions. Our assessment helps to confirm employee's roles, responsibilities, overall position objectives, as well as the current organizational structure and staffing levels. This helps to re-engineer processes and/or operational areas. Additionally, documented policies and procedures will provide direction to existing staff and serve as a training guide for future employees.

# I. STATEMENT OF SERVICES PROPOSED

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## PROJECT OBJECTIVES

Our objectives for this project are to:

- Review the current operational processes, management systems, and controls of key operational areas within the Mansfield's Finance Department.
- Perform a risk assessment of management's ability to override controls.
- Identify control weaknesses within these areas and developing control improvements.
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- Assess the current workflow practices and controls of the key financial operational areas.
- Review the current technologies used to process the aforementioned information.
- Document findings and gaps observed as part of the review.
- Update the accounting policies and procedures manual.
- Provide constructive and practical recommendations for re-engineering processes, enhancing internal controls and achieving potential change.

## A. PROJECT METHODOLOGY

Blum Shapiro has developed and refined a structured approach to help successfully complete the project on time, within a designated budget, and meet Mansfield's needs. Our proposed approach is based on our experience and current methodology, which has been customized to meet your specific goals and objectives. As part of our efforts, acquiring an understanding of the current operational and management systems along with the core functions/policies of the Mansfield's Finance Department is imperative.

Recognizing that the Finance department is comprised of many functional areas with many diverse needs is a crucial factor to the success of this project. As such, we will actively engage and request the involvement of staff and management from the aforementioned area. By understanding the systems and operations both individually and collectively, we can help identify the common opportunities that will benefit Mansfield. Our approach to performing this assessment is to meet and work with many of the professionals to fully understand their core processes, integration, and opportunities for change.

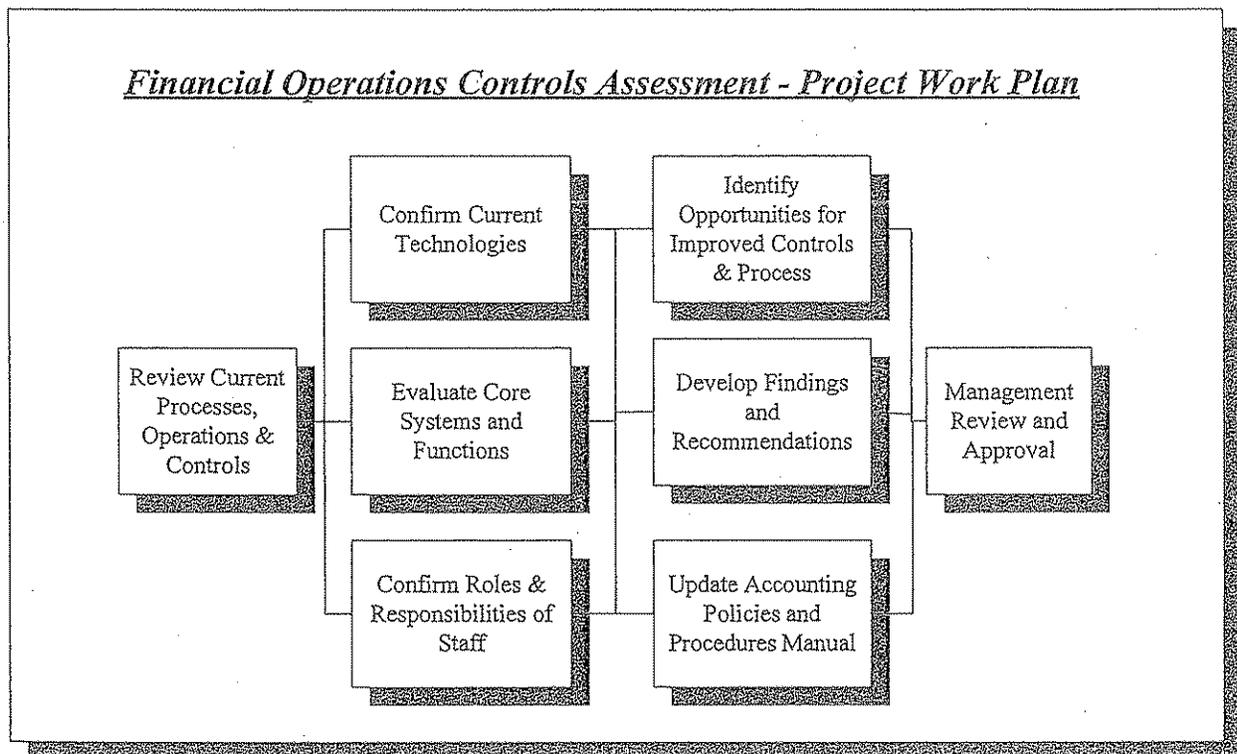
## B. BEST BUSINESS PRACTICES FOR MUNICIPALITIES

Experience has shown that opportunities for improved efficiencies and controls often exist by utilizing or integrating the automated systems of various departments and/or operations. Based on the scope and depth of this project, the project team needs to review, evaluate, and ultimately recommend best business practices within the Mansfield's Finance Department. As part of our methodology and project approach, we have specific protocols to help review and recommend the re-design of processes in order to implement best practices and improve controls. We will develop process design models of the various operational and managerial workflows, obtain user input, and then incorporate these best business practice processes into our recommendations.

# I. STATEMENT OF SERVICES PROPOSED

## C. PROJECT APPROACH

We will obtain an in-depth understanding of the current operational and management systems within the Mansfield Finance Department. In addition, we will identify cross-functional systems and processes to understand their impact to all affected departments. We plan to accomplish this using the project approach outlined on the following pages.



Based on this, Blum Shapiro Consulting recommends a project approach that is comprised of the following tasks.

### 1. REVIEW CURRENT PROCESSES, OPERATIONS AND CONTROLS

During this task, we will obtain an in-depth understanding of the operations and management systems in place within the Mansfield's Finance Department. The project team will review the procedures and physical processes managing the flow of information within and between the various operating areas. This includes the following:

- Purchasing/Accounts Payable
- Grants Management
- Accounts Receivable
- Revenue
- Cash Management
- Financial Reporting
- Closing Procedures
- Debt
- System Interfaces
- Bank Reconciliations
- General Ledger
- Payroll
- Capital Assets
- Budget
- General Reconciliations
- Accrued Expenses
- Credit Cards/P Cards
- Process for Other Entities

We plan to accomplish this task by using the approach outlined below:

# I. STATEMENT OF SERVICES PROPOSED

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- Individual Interviews - Interviews will be conducted with key management personnel to gain specific information and perspectives on relevant issues. These sessions have proven to be an effective method for identifying user obstacles, concerns, and segregation of duties/responsibilities. The interviews are useful in obtaining operational information and for involving department personnel in the review process.
- Documentation Reviews – Throughout the information collection process, we will review the policies, procedures, and any other related documents developed to manage the current operational and management systems along with the core functions/policies of the departments.

## 2. CONFIRM CURRENT TECHNOLOGIES

A review of the current technology initiatives implemented by the Town will help identify the strengths and weaknesses of these systems and their effect on overall operations. The project team will review the use of the financial management software applications and interfaces in order to assess the effectiveness of these systems in the current business environments.

## 3. EVALUATE CORE SYSTEMS AND FUNCTIONS

Working from the information collected in the previous steps, we will compile and categorize the operational and management systems in place and the core functions that impact operations. The project team will document the key processes and controls in order to identify major bottlenecks and other factors that impact productivity and governance. We will also identify control weaknesses and suggest corrective action. Specific tasks will include:

- Developing process high-level flow diagrams of the current and proposed operational and management systems. This includes the following processes:
  - ✓ Purchase requisition process
  - ✓ Purchase order process
  - ✓ Reimbursements process
  - ✓ Accounts payable process
  - ✓ Bank reconciliation process
  - ✓ Time entry process
  - ✓ Payroll process
  - ✓ Extra duty process
  - ✓ Stipend process
  - ✓ Vacation process
  - ✓ Journal entry Process
  - ✓ Accounts receivable process
  - ✓ Position change process
  - ✓ Hiring process
  - ✓ Termination process
  - ✓ Budget process
  - ✓ Student activity fund process
  - ✓ Credit Card/P Card process
  - ✓ Administrative Office processes
  - ✓ Capital Asset Process
- Identifying control weaknesses and developing control improvements.
- Confirming and evaluating core functions that impact efficiencies within the Town.
- Identifying workflow bottlenecks.
- Summarizing streamlining opportunities.

# I. STATEMENT OF SERVICES PROPOSED

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## 4. CONFIRM ROLES AND RESPONSIBILITIES OF STAFF

As part of this task, we will identify the roles and responsibilities of key personnel within the Finance Department, looking for overlap of tasks and duties. Typically, in projects of this type, it becomes apparent where inefficiencies, control problems, and duplication of efforts exist. Our assessment will also consider the organizational structure and current staffing level of the department.

## 5. IDENTIFY OPPORTUNITIES FOR IMPROVED CONTROLS AND PROCESSES

Having completed the workflow, control review, and organizational analysis, we will proceed to develop proposed process changes for improvements. Part of our goal is to help ensure that our proposed processes enhance overall operations and controls. As part of this effort, we will document proposed workflows/processes and internal/operational controls to consider as part of "best practices."

## 6. DEVELOP FINDINGS AND RECOMMENDATIONS

Having completed the workflow, control review, and organizational analysis, we will proceed to develop recommendations for improvements. Part of our goal is to help ensure that our recommendations are both practical and cost effective. As part of this process, we will document proposed workflows/processes, their costs (if any), and overall benefits to the respective departments.

## 7. UPDATE ACCOUNTING POLICIES AND PROCEDURES MANUAL

After completing the previous steps, we will assist with updating the Accounting Policy and Procedures manual for the Town. We will work with the Director of Finance to confirm the required information in the manual. Updated sections of this manual include:

- |                            |                               |
|----------------------------|-------------------------------|
| ✓ General Ledger           | ✓ Purchasing/Accounts Payable |
| ✓ Receivables              | ✓ Payroll                     |
| ✓ Cash Receipts/Management | ✓ Bank Reconciliation         |
| ✓ Budgeting                | ✓ Interfaces                  |
| ✓ Capital Assets           | ✓ Capital Projects            |
| ✓ Financial Reporting      | ✓ Credit/P card tracking      |
| ✓ Closing Procedures       | ✓ Student Activity Fund       |

## 8. MANAGEMENT REVIEW AND APPROVAL

At the conclusion of the project, we will meet with the Town Manager and Finance Director to review our findings and recommendations. Following that, we plan on meeting with the Council Finance Committee (as required) to further discuss and answer questions regarding the report or other discussion points of the project. These onsite presentations will include an analysis and supporting data for our recommendations. After this review, the project team will make the necessary changes to the report and submit the final document to the Town.

# I. STATEMENT OF SERVICES PROPOSED

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## D. PROJECT WORK PLAN TIMELINE

Outlined below is a proposed timetable for the project. We expect that all tasks of the project will be completed in approximately 8 to 10 weeks from the start of the project. This time estimate includes all of the steps described in this proposal. The initiation or completion of certain steps may be affected by several time consuming activities, primarily:

- Scheduling individual interview sessions.
- Scheduling the review of the draft report with the Project Management Team.
- Holidays and/or vacations.

Every effort will be made to minimize the impact of these activities on the schedule to ensure the project completion date is met. Blum Shapiro has built its reputation by delivering quality services on time and within budget. We will use our project management experience and structured methodology to focus our resources on the tasks outlined in the project work plan.

## II. PROFESSIONAL FEES AND EXPENSES

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### A. PROJECT FEE SCHEDULE

Outlined below is our project fee schedule, which includes the all-inclusive not-to-exceed price.

In order to estimate the effort required to perform this project, the following assumptions were made:

1. Interview sessions will be performed on-site. Each interview session will typically last approximately 1.5 to 2 hours.
2. The Town of Mansfield will assist in setting up the interview sessions.
3. Mansfield has a policy and procedures manual and it has been updated within the past few years. BlumShapiro will assist with providing changes to the manual.
4. Our fees include all travel and miscellaneous out-of-pocket expenses.
5. Additional consulting time and services outside the scope of this project would be on a time and expense basis.

To minimize project costs, BlumShapiro will utilize hourly rates as provided in the State of Connecticut's Department of Administrative Services/Procurement Services, Government Contract Accounting and Auditing Services to State Agencies, Municipalities and Not For Profit Organizations (RFP – 11PSX0010). BlumShapiro won this contract and will use the same reduced hourly rates as identified below.

<b>Labor Classification Title</b>	<b>Labor Rate Per Hour</b>
<b>Partner/Member</b>	\$280.00
<b>Director</b>	\$265.00
<b>Manager</b>	\$240.00
<b>Senior</b>	\$148.00
<b>Staff</b>	\$120.00

Based upon the scope and assumptions detailed in this proposal, we estimate our fees for this project will be a maximum of \$35,500. The total amount billed will not exceed this figure unless previously discussed and approved.

TOWN OF MANSFIELD  
SPECIAL MEETING OF THE FINANCE COMMITTEE  
MINUTES OF SEPTEMBER 16, 2014

Members Present: Bill Ryan (Chair), Paul Shapiro, Virginia Raymond

Other Council Members Present: Betty Wassmundt, Toni Moran, Betsy Paterson

Guests Present: Jeff Ziplow, Partner - BlumShapiro

Staff Present: Cherie Trahan

1. Meeting called to order at 6:00pm.
2. Opportunity for Public Comment – Rick Hossack, Middle Turnpike objects to the contract with BlumShapiro as they serve as our audit firm and work with the Finance Department. Arthur Smith, Mulberry Road, questioned whether Matt Hart or Cherie Trahan have been put on notice regarding a criminal investigation and whether they sought legal counsel. David Freudmann, Eastwood Road voiced concerns regarding the cost of shared services and whether other agencies are being charged appropriately.
3. BlumShapiro Proposal to Perform a Financial Operations Controls Assessment – Cherie Trahan reviewed the Purchasing Ordinance with the Committee and explained the Best Value Source Selection and the use of State contracts. Jeff Ziplow, Partner with BlumShapiro answered questions from the Committee regarding conflict of interest, current and ongoing transaction testing, analysis of the agency billings for shared services, and chain of command review. Jeff Ziplow recommended a couple of status meetings with the Finance Committee to review findings and recommendations. The Committee agreed that they would like transaction testing and an analysis of the cost of services to be included in the scope of services. Jeff Ziplow will come back to the Committee at their meeting on October 14<sup>th</sup>, 2014 with a revised proposal. The Committee agreed to discuss a further review of shared services after this assessment is complete.
4. Adjournment. The meeting adjourned at 7:31pm.

**Motions:**

Motion to adjourn.

Respectfully Submitted,  
Cherie Trahan, Director of Finance



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *MWH*  
**CC:** Maria Capriola, Assistant Town Manager; Cherie Trahan, Director of Finance  
**Date:** October 14, 2014  
**Re:** BlumShapiro Proposal to Perform a Financial Operations Control Assessment

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**Subject Matter/Background**

The Finance Committee has been discussing shared services and internal controls. As part of its discussion, the committee has asked Jeff Ziplow, Partner with BlumShapiro, to prepare a proposal to review our financial operations and the cost of shared services.

Attached is the BlumShapiro Proposal to Perform a Financial Operations Controls Assessment, dated October 6, 2014.

**Financial Impact**

The cost of this proposal will not exceed \$52,500 and will be billed at the hourly rate set in BlumShapiro's contract with the State of Connecticut (#11PSX0010).

The Finance Committee will review this item at its October 14<sup>th</sup> meeting. If the committee recommends moving forward with the assessment, I suggest the Council finance the project by using some of the additional state funding the Town will receive for FY 2014/15.

**Recommendation**

If the Finance Committee recommends approval to execute a contract with BlumShapiro, the following motion would be in order for consideration by the Town Council:

*Move, effective October 14, 2014, to authorize the Town Manager to execute a contract with BlumShapiro to perform the scope of services detailed in BlumShapiro's Proposal to Perform a Financial Operations Controls Assessment, dated October 6, 2014.*

Attachments

- 1) BlumShapiro Proposal to Perform a Financial Operations Controls Assessment, dated October 6, 2014

Proposal to Perform a Financial Operations Controls Assessment

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## Town of Mansfield

*October 6, 2014*

**BlumShapiro**

Accounting | Tax | Business Consulting

# BlumShapiro

Accounting | Tax | Business Consulting

October 6, 2014

Mr. Matthew W. Hart  
Town Manager  
Audrey P Beck Municipal Building  
4 S. Eagleville Road  
Mansfield, Connecticut 06268

Dear Matt:

As per our discussion at the last Council Finance Committee meeting, BlumShapiro has extensive experience working with many municipalities, school districts and private organizations to evaluate their internal operations, re-engineer processes and develop/document policies and procedures in order to enhance controls. Our goal for this project is to provide realistic recommendations that will enhance internal controls and overall operations with the Finance Department that are accountable, transparent, and efficient. As part of these efforts, we will take advantage of Best Business practices that we have developed over many years of working with Connecticut Municipalities and School Districts. Based on our discussions, our services will include:

- Reviewing the current operational processes, management systems, and controls of key operational areas within the Mansfield's Finance Department.
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- Testing of both current and proposed controls
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We appreciate the opportunity to perform this work and look forward to a successful business partnership. I welcome the opportunity to discuss further, at your convenience, any of the matters covered in this proposal. Should you require any additional information or clarification, please call me at (860) 561-6815.

Very truly yours,



Jeffrey Ziplow, Partner

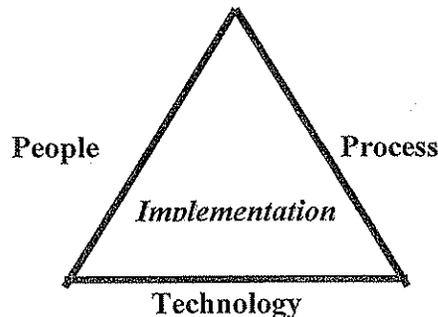
# I. STATEMENT OF SERVICES PROPOSED

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## PROJECT APPROACH

Mansfield has reached a critical milestone and is looking to enhance accountability, transparency, and controls within the financial operations. As such, our project centers around three key elements:



**Process** -- The way municipal departments function is key to meeting operational and managerial goals. As part of this project, we take a cross-functional and cross-organizational view of the key processes in order to remove any workflow bottlenecks or unnecessary tasks, and enhance controls.

**Technology** -- Utilizing technology can be a major component of improving controls, performance, and achieving efficiencies. Our goal is to review the technologies currently in place within the Town and rethink how to enhance the technologies used in order to increase controls, efficiencies, and enhance the overall quality of services.

**People** -- It is important to ensure people have the appropriate skill sets and training for their respective positions. Our assessment helps to confirm employee's roles, responsibilities, overall position objectives, as well as the current organizational structure and staffing levels. This helps to re-engineer processes and/or operational areas. Additionally, documented policies and procedures will provide direction to existing staff and serve as a training guide for future employees.

# I. STATEMENT OF SERVICES PROPOSED

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## PROJECT OBJECTIVES

Our objectives for this project are to:

- Review the current operational processes, management systems, and controls of key operational areas within the Mansfield's Finance Department.
- Perform a risk assessment of management's ability to override controls.
- Identify control weaknesses within these areas and developing control improvements.
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## A. PROJECT METHODOLOGY

Blum Shapiro has developed and refined a structured approach to help successfully complete the project on time, within a designated budget, and meet Mansfield's needs. Our proposed approach is based on our experience and current methodology, which has been customized to meet your specific goals and objectives. As part of our efforts, acquiring an understanding of the current operational and management systems along with the core functions/policies of the Mansfield's Finance Department is imperative.

Recognizing that the Finance department is comprised of many functional areas with many diverse needs is a crucial factor to the success of this project. As such, we will actively engage and request the involvement of staff and management from the aforementioned area. By understanding the systems and operations both individually and collectively, we can help identify the common opportunities that will benefit Mansfield. Our approach to performing this assessment is to meet and work with many of the professionals to fully understand their core processes, integration, and opportunities for change.

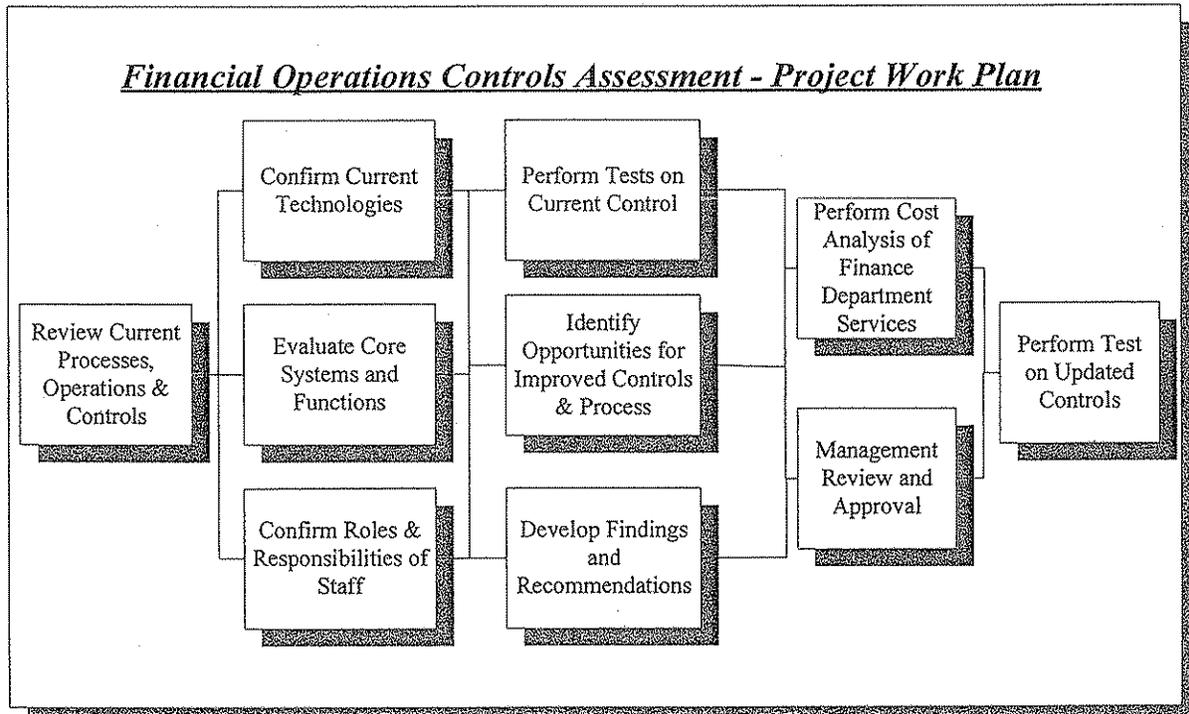
## B. BEST BUSINESS PRACTICES FOR MUNICIPALITIES

Experience has shown that opportunities for improved efficiencies and controls often exist by utilizing or integrating the automated systems of various departments and/or operations. Based on the scope and depth of this project, the project team needs to review, evaluate, and ultimately recommend best business practices within the Mansfield's Finance Department. As part of our methodology and project approach, we have specific protocols to help review and recommend the re-design of processes in order to implement best practices and improve controls. We will develop process design models of the various operational and managerial workflows, obtain user input, and then incorporate these best business practice processes into our recommendations.

# I. STATEMENT OF SERVICES PROPOSED

## C. PROJECT APPROACH

We will obtain an in-depth understanding of the current operational and management systems within the Mansfield Finance Department. In addition, we will identify cross-functional systems and processes to understand their impact to all affected departments. We plan to accomplish this using the project approach outlined on the following pages.



Based on this, Blum Shapiro Consulting recommends a project approach that is comprised of the following tasks.

### 1. REVIEW CURRENT PROCESSES, OPERATIONS AND CONTROLS

During this task, we will obtain an in-depth understanding of the operations and management systems in place within the Mansfield's Finance Department. The project team will review the procedures and physical processes managing the flow of information within and between the various operating areas. This includes the following:

- Purchasing/Accounts Payable
- Grants Management
- Accounts Receivable
- Revenue
- Cash Management
- Financial Reporting
- Closing Procedures
- Debt
- System Interfaces
- Bank Reconciliations
- General Ledger
- Payroll
- Capital Assets
- Budget
- General Reconciliations
- Accrued Expenses
- Credit Cards/P Cards
- Process for Other Entities

We plan to accomplish this task by using the approach outlined below:

# I. STATEMENT OF SERVICES PROPOSED

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- Individual Interviews - Interviews will be conducted with key management personnel to gain specific information and perspectives on relevant issues. These sessions have proven to be an effective method for identifying user obstacles, concerns, and segregation of duties/responsibilities. The interviews are useful in obtaining operational information and for involving department personnel in the review process.
- Documentation Reviews – Throughout the information collection process, we will review the policies, procedures, and any other related documents developed to manage the current operational and management systems along with the core functions/policies of the departments.

## 2. CONFIRM CURRENT TECHNOLOGIES

A review of the current technology initiatives implemented by the Town will help identify the strengths and weaknesses of these systems and their effect on overall operations. The project team will review the use of the financial management software applications and interfaces in order to assess the effectiveness of these systems in the current business environments.

## 3. EVALUATE CORE SYSTEMS AND FUNCTIONS

Working from the information collected in the previous steps, we will compile and categorize the operational and management systems in place and the core functions that impact operations. The project team will document the key processes and controls in order to identify major bottlenecks and other factors that impact productivity and governance. We will also identify control weaknesses and suggest corrective action. Specific tasks will include:

- Developing process high-level flow diagrams of the current and proposed operational and management systems. This includes the following processes:
  - ✓ Purchase requisition process
  - ✓ Purchase order process
  - ✓ Reimbursements process
  - ✓ Accounts payable process
  - ✓ Bank reconciliation process
  - ✓ Time entry process
  - ✓ Payroll process
  - ✓ Extra duty process
  - ✓ Stipend process
  - ✓ Vacation process
  - ✓ Journal entry Process
  - ✓ Accounts receivable process
  - ✓ Position change process
  - ✓ Hiring process
  - ✓ Termination process
  - ✓ Budget process
  - ✓ Student activity fund process
  - ✓ Credit Card/P Card process
  - ✓ Administrative Office processes
  - ✓ Capital Asset Process
- Identifying control weaknesses and developing control improvements.
- Confirming and evaluating core functions that impact efficiencies within the Town.
- Identifying workflow bottlenecks.
- Summarizing streamlining opportunities.

# I. STATEMENT OF SERVICES PROPOSED

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## 4. CONFIRM ROLES AND RESPONSIBILITIES OF STAFF

As part of this task, we will identify the roles and responsibilities of key personnel within the Finance Department, looking for overlap of tasks and duties. Typically, in projects of this type, it becomes apparent where inefficiencies, control problems, and duplication of efforts exist. Our assessment will also consider the organizational structure and current staffing level of the department.

## 5. PERFORM TESTS ON CURRENT CONTROLS

Based on our previous tasks, BlumShapiro will develop a list of controls by functional area that are currently in place within the Mansfield financial operations. Our goal as part of this task is to test and evaluate if the current controls are working effectively. As such, BlumShapiro will identify the control population (number of potential items to test per control) and based on the size of the population, randomly select and sample the associated transactions/controls. As part of this task, BlumShapiro will also identify controls that were implemented successfully along with control weaknesses or other potential issues/problems with the controls tested.

## 6. IDENTIFY OPPORTUNITIES FOR IMPROVED CONTROLS AND PROCESSES

Having completed the workflow, control review, control testing and organizational analysis, we will proceed to develop proposed process changes for improvements. Part of our goal is to help ensure that our proposed processes enhance overall operations and controls. As part of this effort, we will document proposed workflows/processes and internal/operational controls to consider as part of "best practices."

## 7. DEVELOP FINDINGS AND RECOMMENDATIONS

Having completed the workflow, control review, and organizational analysis, we will proceed to develop recommendations for improvements. Part of our goal is to help ensure that our recommendations are both practical and cost effective. As part of this process, we will document proposed workflows/processes, their costs (if any), and overall benefits to the respective departments.

## 8. UPDATE ACCOUNTING POLICIES AND PROCEDURES MANUAL

After completing the previous steps, we will assist with updating the Accounting Policy and Procedures manual for the Town. We will work with the Director of Finance to confirm the required information in the manual. Updated sections of this manual include:

- |                            |                               |
|----------------------------|-------------------------------|
| ✓ General Ledger           | ✓ Purchasing/Accounts Payable |
| ✓ Receivables              | ✓ Payroll                     |
| ✓ Cash Receipts/Management | ✓ Bank Reconciliation         |
| ✓ Budgeting                | ✓ Interfaces                  |
| ✓ Capital Assets           | ✓ Capital Projects            |
| ✓ Financial Reporting      | ✓ Credit/P card tracking      |
| ✓ Closing Procedures       | ✓ Student Activity Fund       |

# I. STATEMENT OF SERVICES PROPOSED

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## 9. PERFORM COST ANALYSIS OF FINANCE DEPARTMENT SERVICES

The Town of Mansfield is looking for BlumShapiro to analyze the current costs associated with the Finance Department and develop a schedule to compare these costs to the services provided both internally (Town and Mansfield Schools) and externally (outside organizations such as Region 19, Eastern Highlands Health District, Discovery Depot and Mansfield Downtown Partnership). BlumShapiro will obtain the cost information associated with personnel, benefits, technology, miscellaneous expenses, etc., in order to develop a comprehensive cost model. We will also confirm the services provided to and revenue generated from the external organizations. Our goal is to analyze, evaluate and compare costs versus revenue generated. As such, BlumShapiro will develop a revenue/cost model to evaluate the value of services provided by the Finance Department.

## 10. MANAGEMENT REVIEW AND APPROVAL

At the conclusion of the project, we will meet with the Town Manager and Finance Director to review our findings and recommendations. Following that, we plan on meeting with the Council Finance Committee (as required) to further discuss and answer questions regarding the report or other discussion points of the project. These onsite presentations will include an analysis and supporting data for our recommendations. After this review, the project team will make the necessary changes to the report and submit the final document to the Town.

## 11. PERFORM TESTS ON UPDATED CONTROLS

Based on our previous findings and control recommendations, BlumShapiro will develop a list of controls by functional area that either initially failed or are newly implemented within the Mansfield financial operations. Our goal as part of this task is to test and evaluate if the updated/newly implemented controls are working effectively. As such, BlumShapiro will identify the control population (number of potential items to test per control) and based on the size of the population, randomly select and sample the associated transactions/controls. As part of this task, BlumShapiro will also identify controls that were implemented successfully along with control weaknesses or other potential issues/problems with the controls tested.

BlumShapiro will need to wait 3 to 6 months after the completion of the project before these updated/newly implemented controls can be tested. We need to make sure that there is an appropriate population of transactions to select from.

# I. STATEMENT OF SERVICES PROPOSED

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## D. PROJECT WORK PLAN TIMELINE

Outlined below is a proposed timetable for the project. We expect that all tasks of the project will be completed in approximately 10 to 12 weeks from the start of the project. This time estimate includes all of the steps described in this proposal. The initiation or completion of certain steps may be affected by several time consuming activities, primarily:

- Scheduling individual interview sessions.
- Scheduling the review of the draft report with the Project Management Team.
- Holidays and/or vacations.

Every effort will be made to minimize the impact of these activities on the schedule to ensure the project completion date is met. Blum Shapiro has built its reputation by delivering quality services on time and within budget. We will use our project management experience and structured methodology to focus our resources on the tasks outlined in the project work plan.

\*\* Please note that the timeframe identified above does not include the second round of control testing.

## II. PROFESSIONAL FEES AND EXPENSES

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### A. PROJECT FEE SCHEDULE

Outlined below is our project fee schedule, which includes the all-inclusive not-to-exceed price.

In order to estimate the effort required to perform this project, the following assumptions were made:

1. Interview sessions will be performed on-site. Each interview session will typically last approximately 1.5 to 2 hours.
2. The Town of Mansfield will assist in setting up the interview sessions.
3. Mansfield has a policy and procedures manual and it has been updated within the past few years. BlumShapiro will assist with providing changes to the manual.
4. Our fees include all travel and miscellaneous out-of-pocket expenses.
5. Additional consulting time and services outside the scope of this project would be on a time and expense basis.

To minimize project costs, BlumShapiro will utilize hourly rates as provided in the State of Connecticut's Department of Administrative Services/Procurement Services, Government Contract Accounting and Auditing Services to State Agencies, Municipalities and Not For Profit Organizations (RFP – 11PSX0010). BlumShapiro won this contract and will use the same reduced hourly rates as identified below.

<b>Labor Classification Title</b>	<b>Labor Rate Per Hour</b>
<b>Partner/Member</b>	\$280.00
<b>Director</b>	\$265.00
<b>Manager</b>	\$240.00
<b>Senior</b>	\$148.00
<b>Staff</b>	\$120.00

Based upon the scope and assumptions detailed in this proposal, we estimate our fees for this project will be a maximum of \$52,500. The total amount billed will not exceed this figure unless previously discussed and approved.



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *MWH*  
**CC:** Maria Capriola, Assistant Town Manager; John Carrington, Director of Public Works Director; David Dagon, Fire Chief; Cherie Trahan, Director of Finance  
**Date:** October 14, 2014  
**Re:** Proposed Additional Appropriations FY14/15

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**Subject Matter/Background**

Final grant estimates from the State exceed the Adopted FY 2014/15 Budget by over \$809,000. The two grants primarily affected are the payment in lieu of taxes (PILOT) grant, which exceeds budget by \$691,268, and the Municipal Revenue Sharing grant, which exceeds budget by \$118,004. This additional funding provides the opportunity to fund needed capital improvement projects as well as to continue our efforts to increase fund balance.

With the additional State funding, management recommends funding for the purchase of a refurbished ambulance unit to replace Ambulance 607; a pavement management system study; a road sign inventory study and replacement signs; and a financial control review for a total of \$212,500. Staff is presenting evaluating additional capital improvements needs in an amount not to exceed \$195,000 to submit for Council consideration later this fiscal year. We are also recommending that the Council leave \$401,500 of this additional state revenues as unappropriated, to be contributed directly into fund balance.

In addition, management recommends the purchase of a transfer station vehicle, roll off dumpsters and a compactor for a total estimated cost of \$241,000. We currently contract for this service at a cost of over \$40,000 per year to the Solid Waste Fund. This equipment would be purchased by the Solid Waste Fund over a five-year period through a lease purchase agreement. The Solid Waste Fund would see an annual operating increase of approximately \$8,200 for the first five years.

Attached are communications from John Carrington, Director of Public Works and David Dagon, Fire Chief regarding their recommendations. Funding for the Financial Control Review is contingent on a recommendation from the Finance Committee.

**Financial Impact**

Management recommends the following projects be funded at this time from the additional State revenue:

Replacement for Ambulance 607	\$ 50,000
Pavement Management System Study	50,000
Street Sign Inventory/Replacement	60,000
Financial Control Review	<u>52,500</u>
Total	\$212,500

Management recommends the following projects be funded from the Solid Waste Fund:

Transfer Station Vehicle	\$180,000
Dumpsters	45,000
Compactor with Box	<u>16,000</u>
Total	\$241,000

**Recommendation**

The Finance Committee will review these recommendations at its October 14<sup>th</sup> meeting. If the Finance Committee wishes to recommended approval of the appropriations, the following motions would be in order:

*Move, effective October 14, 2014, to increase the FY2014/15 General Fund Transfer to Capital/CNR by \$212,500, to funded by the additional State payment in lieu of taxes grant.*

*Move, effective October 14, 2014, to amend the Capital Non-recurring Fund and the Capital Improvement Program Fund budgets to fund a replacement for Ambulance 607 (\$50,000); a pavement management system study (\$50,000); street sign inventory/replacements (\$60,000); and a financial control review (\$52,500).*

*Move, effective October 14, 2014, to amend the Capital Improvement Program Fund budget for the purchase of a Transfer Station vehicle, roll off dumpsters, compactor and boxes for \$241,000, to be funded by the Solid Waste Fund.*

**Attachments**

- 1) Recommendations for Additional Appropriations
- 2) D. Dagon re: Ambulance 607
- 3) J. Carrington re: Pavement Management System
- 4) J. Carrington re: Additional Funding
- 5) J. Carrington re: Transfer Station Vehicle and Roll Off Dumpsters

Town of Mansfield  
Recommendations for Additional Appropriations

**From FY 2014/15 State Grants**

Grant	Adopted 2015	State Revised Estimates 06/12/14 2015	Chg. State Over Adopted 2015
PILOT *	\$ 6,957,610	\$ 7,648,878	\$ 691,268
Municipal Revenue Sharing	6,434	124,438	118,004
<b>Total</b>	<b>\$ 6,964,044</b>	<b>\$ 7,773,316</b>	<b>\$ 809,272</b>

Total Available for Appropriation \$ 809,000

Capital Improvement Projects:

Replacement for Ambulance 607	50,000
Pavement Mgmt System Study	50,000
Street Sign Inventory/Replacement	60,000
Financial Control Review	52,500

Recommended Appropriation (212,500)

Other Capital Improvement Needs - *Future Action* (195,000)

Fund Balance Reserve \$ 401,500

\* PILOT grant received on 9/30/14 for \$7,656,351

**From Solid Waste Fund**

Purchase of Transfer Station vehicle, roll off dumpsters and compactor

Vehicle Replacement	\$ 180,000
Dumpsters	45,000
Compactor with compactor box	16,000
	<u>241,000</u>

Note: Above equipment will be purchased and paid over 5 years from the Solid Waste Fund operating budget via a lease purchase agreement. Estimated annual cost = \$48,200. Currently paying Willimantic Waste Paper over \$40,000/annually for hauling.



## Town of Mansfield Fire and Emergency Services

To: Matthew W. Hart, Town Manager  
From: David J. Dagon, Fire Chief  
Date: October 3, 2014  
Subject: Ambulance 607

During Ambulance 607's annual preventive maintenance (PM) in July, Eastford Fire and Rescue (EF&R) discovered significant corrosion on the chassis frame rails and offered their opinion that the vehicle should be removed from service. Deputy Chief Jordan and I went to their shop to assess the vehicle's condition and concur with their opinion that the vehicle is unsafe to operate. Ambulance 607 was a 2002 International with 170,119 miles.

When purchased in 2003, Ambulance 607's planned service life was 10 years; five years as first line and five years as a spare. In 2012, based on call volume and maintenance experience service life projections of ambulances was reduced to four years as first line and four years as a spare. Still, the department had hoped Ambulance 607 would remain in service for at least two more years and implemented an ambulance rotation program in an effort to extend the life of the fleet and ensure that maintenance issues were quickly identified and corrected.

The department has two ambulances remaining in service. Ambulance 507, a 2008 GMC, with 100,403 miles and Ambulance 707, a 2013 GMC, with 26,699 miles. Ambulance 707's mileage reflects fifteen (15) months of service that included an ambulance rotation program intended to extend the vehicle's useful service life. The department responds to approximately 2,000 calls for service each year and EMS calls represent more than 75% of total calls.

The department has seen positive operational benefits from having three ambulances available to respond to calls. During peak periods of overlapping and multiple calls for service we are able to staff the additional ambulances. We can satisfy requests for nonemergency ambulance standbys at community events without degrading our operational readiness and we maintain ambulances in service when one or more require maintenance. Perhaps most significant is ensuring an ambulance is available for volunteer members to staff Duty Crews. I believe the department is best able to serve the residents and conduct operations more efficiently if we maintain a minimum of three ambulances in service.

To ensure the department has adequate EMS resources Deputy Chief Jordan, EMS Officer Landry, and I have explored the following available options:

- ◊ Purchase a new ambulance to replace Ambulance 607
  - Estimated cost: \$235,000
  
- ◊ Purchase a new chassis, remove the patient compartment section from Ambulance 607 and remount it onto the new chassis.
  - Estimated cost: \$125,000
  - Estimated time to complete: Six months
  - Warranty: Chassis 1 year  
Patient compartment 3 years
  
- ◊ Purchase a refurbished ambulance.
  - Quoted cost: \$106,000
  - Warranty: 5 years, bumper to bumper

A refurbished ambulance is currently available from EF&R. The ambulance is a trade-in that it received from the sale of a new ambulance. The refurbished unit was originally sold by EF&R and has been serviced by them since it was new. Please see attached email from Christopher Bowen, owner of EF&R that details the work that has been done to the vehicle and the list of optional equipment and features.

#### Recommendation

I believe the refurbished ambulance is the best option available at this time and recommend that the Town purchase the 2007 Ford F450 ambulance being offered by EF&R.

If you concur I believe the fire department may be able to provide up to \$50,000 from its 2014/15 Capital Budget through adjustments to the specifications for the replacement of ET 507, savings from other projects and deferred purchases.

TOWN OF MANSFIELD  
DEPARTMENT OF PUBLIC WORKS



John C. Carrington, P.E., Director of Public Works

AUDREY P. BECK BUILDING  
FOUR SOUTH EAGLEVILLE RD  
MANSFIELD, CT 06268-2599  
(860) 429-3332  
Fax: (860) 429-6863  
Carrington.JC@mansfieldct.org

To: Matt Hart, Town Manager

From: John C. Carrington, Director of Public Works

Copy: Cherie Trahan, Director of Finance; Mark Kiefer, Superintendent of Public Works

Date: September 16, 2014

Subject: Pavement Management System

At your request, I would like \$50,000 to contract with an Engineering firm, selected by qualifications, to develop a pavement management system. A pavement management system will assess and rate all our roads to an industry standard and make recommendations for future pavement techniques and budgeting to maintain or increase our road ratings.

I estimated the \$50,000 amount using history from my previous employment. In 2006, the Town of Groton contracted with an Engineering firm to create a pavement management system for \$25,000. Groton had a good internal road rating system using the U. S. Army Corps of Engineers Micropaver program, which helped to reduce the cost of the effort. The Town of Mansfield does not have that exportable data, so the contractor will have to spend time getting background data. Both towns have essentially the same road mileage. I established the \$50,000 estimate by considering the cost of the background work and the inflation rate since 2006.

The Town of Mansfield has just over 100 paved road miles. The Department just paved one mile of Bassetts Bridge Road at a cost of over \$250,000. The road work involved cold in-place recycling and the placement of a final course of 1.5 inches of new asphalt. Cold in-place recycling is a rehabilitation technique in which the existing road is reused in place. The surface course (2 to 4 inches) of the road is milled off and mixed in-place without the application of heat. Virgin aggregate or recycling agent or both are added to the recycled product which is put back down on the road and compacted. Cold in-place recycling can restore distressed roads to the desired profile, restore the crown and cross slope, and eliminate ruts, potholes, cracks and rough areas. The \$250,000 cost is for asphalt work only, no drainage work is included. As asphalt prices change with oil prices, the trend over the last 5 years has been an increase in total cost. Not all Town roads will have a good base like Bassetts Bridge Road and may require full depth reclamation which is the milling all asphalt and a couple inches of the existing base. The recycled product becomes the new gravel road base and then two distinct 1.5 inches layers of new asphalt are applied atop this new base. The cost of a mile of road requiring full depth reclamation is over \$350,000 per mile.

TOWN OF MANSFIELD  
DEPARTMENT OF PUBLIC WORKS



John C. Carrington, P.E., Director of Public Works

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MANSFIELD, CT 06268-2599  
(860) 429-3332  
Fax: (860) 429-6863  
CarringtonJC@mansfieldct.org

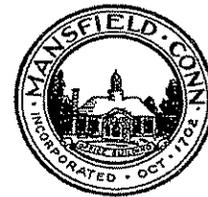
To: Matt Hart, Town Manager  
From: John Carrington, Director of Public Works  
Copy: Cherie Trahan, Director of Finance  
Mark Kiefer, Superintendent of Public Works  
Date: October 6, 2014  
Subject: Additional Funding

At your request, the Department of Public Works desires \$60,000 for the following:

1. To contract with a firm to conduct a road sign inventory and replace regulatory and warning signs to make our signs compliant with the regulations of the Manual of Uniform Traffic Control Devices (MUTCD). Emphasis would be on replacing signs first and at a minimum getting these new signs into an inventory. The compliance date, for implementation and continued use of an assessment or management method that is designed to maintain traffic sign retroreflectivity at or above the established MUTCD minimum levels, was June 13, 2014 and applies to regulatory and warning signs.
2. To replace all street signs. We have many street signs that are unreadable, not the correct color, and need to be replaced. I would consider adding Town seal, if desired, to all new street signs.

The above amount is an estimate and will be used as a not to exceed number for contracted work.

TOWN OF MANSFIELD  
DEPARTMENT OF PUBLIC WORKS



John C. Carrington, P.E., Director of Public Works

AUDREY P. BECK BUILDING  
FOUR SOUTH EAGLEVILLE ROAD  
MANSFIELD, CT 06268-2599  
(860) 429-3332  
Fax: (860) 429-6863  
CarringtonJC@mansfieldct.org

To: Cherie Trahan, Director of Finance  
From: John C. Carrington, Director of Public Works  
Copy: Mark Kiefer, Superintendent of Public Works  
Virginia Walton, Recycling Coordinator  
Scott Sheldon, Transfer Station Crew Leader  
Date: September 9, 2014  
Subject: Transfer Station Vehicle and Roll Off Dumpsters

Willimantic Waste Paper (WWP) currently charges the Town of Mansfield \$160 per load to haul our roll off dumpsters from the Transfer Station to its facility in Willimantic. This rate will be adjusted for inflation in January 2015 and may increase to \$164.80 per load. Recent history indicates that they haul over 250 loads per year for us. For 250 loads, the cost is \$40,000 at \$160 per load and \$41,200 at \$164.80 per load. My staff and I believe that we can find a more economical way to dispose of our waste while reaping some ancillary benefits.

Instead of paying WWP over \$40,000 per year, we should use that money to lease purchase our own hauling truck to haul our roll off dumpsters. Major truck manufacturers, like Peterbilt, have municipal leasing programs which would allow us to pay for a vehicle over a 5 year period using the \$40,000 that we would have paid WWP. The current price of a new vehicle is approximately \$180,000. Over 5 years the annual lease fee would be less than the current \$40,000 we pay WWP. After the lease period, we can purchase the vehicle for \$1. The truck would have a useful life of at least 15 years.

We would also like to purchase our own dumpsters as we would have to rent the existing ones from WWP. Currently WWP charges us \$360 monthly to rent 2 compactors with boxes. We would like to purchase over a period of time 5 – 50 cubic yard (CY) boxes, 3 – 40 CY boxes, and 1 compactor with compactor box. The 5 – 50 CY boxes would be for light scrap metal, cardboard, rotational spare and 2 for bulky waste. The 3 – 40 CY boxes would be for heavy scrap metal and 2 for recycling. The 50 CY boxes will bring us in compliance with OSHA height requirements. The average price for a 50 CY box is approximately \$6,000 and 40 CY box is approximately \$5,000.

There are other benefits to having this truck. We can use it to can haul the roll off dumpsters ourselves and use the vehicle to support snow removal from downtown Storrs. We can use it to support debris removal during major storms. We can use it to haul Board Of Education roll off dumpsters.

This proposal gives the Town control over the ever escalating prices of hauling and dumpster rental. Please support it.