

TOWN OF MANSFIELD

SPECIAL FINANCE COMMITTEE MEETING

Monday, September 21, 2015

Audrey P. Beck Building  
**Conference Room C**  
**6:00pm**

A G E N D A

1. Call to order
2. Opportunity for Public Comment
3. Proposed FY 2014/15 Yearend Transfers and Appropriations
4. Proposed FY 2014/15 CIP Closeouts and Adjustments
5. Adjournment

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**INTEROFFICE MEMORANDUM**

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**TO:** MANSFIELD TOWN COUNCIL  
**FROM:** CHERIE TRAHAN   
**DATE:** 09/10/15  
**SUBJECT:** YEAREND BUDGET TRANSFERS & APPROPRIATIONS 2014/2015

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Attached for your consideration is a request for an appropriation of excess revenues along with budget transfers for the 2014-2015 fiscal year. Due to revenues in excess of the amended budget by \$383,000, the Town has the opportunity to provide additional funding for several capital projects.

This request is to appropriate excess revenues in the amount of \$383,000 from the following sources:

- |                         |           |
|-------------------------|-----------|
| 1. PILOT Grant          | \$328,000 |
| 2. Housing Code Permits | \$ 55,000 |

This appropriation will provide the following:

- |  |           |
|--|-----------|
| a. Facilities Deferred Maintenance Account | \$179,000 |
| b. Facilities Study                        | \$100,000 |
| c. Additional transfer to the CNR Fund     | \$ 75,000 |
| d. Fraud Risk Assessment/Tip Line          | \$ 30,000 |

The additional transfer to the CNR Fund is to cover less than anticipated ambulance service fee revenues (primarily due to a shift from insurance payments to Medicare/Medicaid payments) of \$50,000 and to provide the funding for the FY 15/16 increased cost for the WRTD program.

With this additional appropriation, revenues will exceed budget by \$1,404 which would go directly into Fund Balance. Following these adjustments, the Town will end the fiscal year with an increase in Fund Balance of \$629,865, from \$3,267,842 to \$3,897,707.

The additional appropriation along with requested budget transfers is reflected on the attached schedule. A brief description of the requested expenditure transfers over \$1,000 follows.

**Increase in Appropriations**

- Municipal Management: \$5,207 - This is primarily due to additional expenditures for Travel/Conference Fees. Council approved the Town Manager to attend the ICMA Leadership conference that was not originally budgeted for.
- Town Attorney: \$13,239 - Town attorney fees were more than anticipated due to an increase in needed services.

- Facilities Management: \$28,435 – Water/Sewer costs (14,245) and Building Maintenance Service needs (19,527) were more than anticipated.
- Fire and Emergency Services: \$63,844 – This is primarily due to needed ambulance repairs (35,901), and additional overtime costs for firefighters. Salary savings in Regular and Part-time salaries helped to offset the additional overtime costs.
- Road Services: \$96,248 - This increase is primarily due to storm related overtime (\$83,302). New Laborer position hired and charged to this department which was originally budgeted in Grounds Maintenance (\$19,147). Also included is an increase in Meal Reimbursement (5,803) due to storm activity.
- Equipment Maintenance: \$14,167 – This is due to storm related overtime (\$20,576)
- Building Inspection: \$5,512 – Increase is primarily due to the reorganization of duties of full time staff.
- Housing Inspection: \$4,061 – Increase is primarily due to Temporary Inspectors hired to cover housing inspections. (\$8,534)
- Employee Benefits: \$93,621 – This increase is primarily due to a rate increase and additional MERS eligible wages for both regular employees and fire employees (77,165) partially budgeted for in contingency; and Social Security was higher than anticipated (29,906), also partially budgeted for in contingency.
- Other Financing Uses: \$405,000 – This increase is comprised of: a \$21,000 transfer to the Transit Services Fund for an increase in the cost of WRTD services for FY14/15; \$384,000 transfer to the CNR Fund/Capital Projects Fund as detailed above.

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Due to the number of budget reductions, please find a brief description of reductions that were greater than \$10,000.

**Major Reductions**

- Human Resources: \$28,958 – Reduction in the need for HR related legal services.
- Registrars: \$16,640 - Salary savings resulted from fewer hours worked than originally estimated. The annual canvass took less time to complete due to the updated program.
- Fire Prevention: \$21,465 – Expenditures in a variety of line items were less than anticipated. Volunteer Incentive Program had less participants during the year (4,875); Water Hydrants budget was increase in anticipation of additional hydrants in Storrs Center and Route 195 (11,195); Printing & Biding (1,200); Training (1,180); System Support (1,100); Overtime (1,746).
- Grounds Maintenance: \$56,027 – Salary savings due to a retirement in the department. New employee was hired at a lower paygrade and charged to Road Services.

- Engineering: \$20,864 – Salary savings resulted from an intern position not being filled (16,421); Training costs (1,935), System Support costs (1,500), and Equipment Repair (1,077) less than anticipated.
- Human Services Administration: \$45,024 – an overall savings in the fee waiver program of \$44,113 resulted from the new guidelines.
- Youth Services: \$14,811 – Salary savings due to a late hire for Parent Education Coordinator position (3,567); Prof & Tech (1,353); Positive Youth Development Programs were not able to be completed due to the winter weather (5,928)
- Senior Services: \$23,948 – Salary savings resulted from position vacancies and the Elderly Transportation grant funding used to cover program salary costs.
- Contingency: \$61,486 – Reduction to cover additional appropriations in other departments.

Town of Mansfield  
 Yearend Budget Transfers - General Fund  
 FY 2014/15

REVENUES

Account	Budget	Add'l	Reduction	Approp.	YTD Receipts	Balance
111-16200-40451-00-00 PILOT Grant	7,327,180	328,000		7,655,180	7,656,351	1,171
111-30810-40232-00-00 Housing Code Per	90,000	55,000		145,000	149,010	4,010
<b>Grand Total</b>	<b>7,417,180</b>	<b>383,000</b>	<b>-</b>	<b>7,800,180</b>	<b>7,805,361</b>	<b>5,181</b>

EXPENDITURES

Department	Budget	Add'l	Reduction	Approp.	YTD Encum. Expenditures	Balance
11100 Legislative	102,500		(2,886)	99,614	99,614	-
12100 Municipal Management	228,950	5,207		234,157	234,157	-
12200 Human Resources	145,270		(28,958)	116,312	116,312	-
13100 Town Attorney	45,000	13,239		58,239	58,239	-
13200 Probate	7,010			7,010	7,010	-
14200 Registrars	45,560		(16,640)	28,920	28,920	-
15100 Town Clerk	230,790		(1,576)	229,214	229,214	-
15200 General Elections	22,900		(2,508)	20,392	20,392	-
16100 Finance Administration	127,880		(783)	127,097	127,097	-
16200 Accounting & Disbursements	174,130		(1,916)	172,214	172,214	-
16300 Revenue Collections	163,740		(3,874)	159,866	159,866	-
16402 Property Assessment	224,185		(8,613)	215,572	215,572	-
16510 Central Copying	39,000		(123)	38,877	38,877	-
16511 Central Services	34,000		(3,595)	30,405	30,405	-
16600 Information Technology	10,610			10,610	10,610	-
30900 Facilities Management	767,800	28,435		796,235	796,235	-
<b>Total General Government</b>	<b>2,369,325</b>	<b>46,881</b>	<b>(71,472)</b>	<b>2,344,734</b>	<b>2,344,734</b>	<b>-</b>
21200 Police Services	1,311,200	677		1,311,877	1,311,877	-
21300 Animal Control	94,400		(2,482)	91,918	91,918	-
22101 Fire Prevention	149,070		(21,465)	127,605	127,605	-
22155 Fire & Emerg Services Admin	248,325		(280)	248,045	248,045	-
22160 Fire & Emergency Services	1,678,360	63,844		1,742,204	1,742,204	-
23100 Emergency Management	63,420		(2,670)	60,750	60,750	-
<b>Total Public Safety</b>	<b>3,544,775</b>	<b>64,521</b>	<b>(26,897)</b>	<b>3,582,399</b>	<b>3,582,399</b>	<b>-</b>
30100 Public Works Administration	92,150	724		92,874	92,874	-
30200 Supervision & Operations	122,170	2,010		124,180	124,180	-
30300 Road Services	756,490	96,248		852,738	852,738	-
30400 Grounds Maintenance	411,060		(56,027)	355,033	355,033	-
30600 Equipment Maintenance	545,040	14,167		559,207	559,207	-
30700 Engineering	184,590		(20,864)	163,726	163,726	-
<b>Total Public Works</b>	<b>2,111,500</b>	<b>113,149</b>	<b>(76,892)</b>	<b>2,147,757</b>	<b>2,147,757</b>	<b>-</b>
41200 Health Regulations & Inspections	123,750	1		123,751	123,751	-
42100 Human Services Administration	348,810		(45,024)	303,786	303,786	-
42210 Youth Services	173,080		(14,811)	158,269	158,269	-
42300 Senior Services	225,160		(23,948)	201,212	201,212	-
43100 Library Services Admin	689,790		(4,615)	685,175	685,175	-
45000 Contributions To Area Agency	57,050			57,050	57,050	-
<b>Total Community Services</b>	<b>1,617,640</b>	<b>1</b>	<b>(88,398)</b>	<b>1,529,243</b>	<b>1,529,243</b>	<b>-</b>
30800 Building Inspection	176,390	5,512		181,902	181,902	-
30810 Housing Inspection	99,760	4,061		103,821	103,821	-
51100 Planning Administration	252,040		(4,644)	247,396	247,396	-
52100 Planning/Zoning Inland/Wetland	9,680		(3,257)	6,423	6,423	-
53100 Economic Development	11,220		(6,809)	4,411	4,411	-
58000 Boards and Commissions	6,400		(1,607)	4,793	4,793	-
<b>Total Community Development</b>	<b>555,490</b>	<b>9,573</b>	<b>(16,318)</b>	<b>548,745</b>	<b>548,745</b>	<b>-</b>
71000 Employee Benefits	2,528,730	93,621		2,622,351	2,622,351	-
72000 Insurance	143,200		(8,284)	134,916	134,916	-
73000 Contingency	62,890		(61,486)	1,404	-	1,404
<b>Total Town Wide Expenditures</b>	<b>2,734,820</b>	<b>93,621</b>	<b>(69,770)</b>	<b>2,758,671</b>	<b>2,757,267</b>	<b>1,404</b>
92000 Other Financing Uses*	3,080,440	405,000		3,485,440	3,485,440	-
<b>Total Other Financing</b>	<b>3,080,440</b>	<b>405,000</b>	<b>-</b>	<b>3,485,440</b>	<b>3,485,440</b>	<b>-</b>
<b>Grand Total</b>	<b>16,013,990</b>	<b>732,746</b>	<b>(349,746)</b>	<b>16,396,990</b>	<b>16,395,586</b>	<b>1,404</b>

Town of Mansfield  
 General Fund  
 Preliminary Schedule of Changes in Fund Balance - Budgetary Basis  
 For the Year Ended June 30, 2015

Assigned for 2014/2015 Budget	\$ -
Unassigned	<u>3,267,842</u>
Fund Balance, July 1, 2014	\$ 3,267,842

	Original Budget	Amend.	Final Budget	Estimated Actual	Budget Comparison	
Total revenues and transfers in	\$ 46,884,224	\$ 752,570	\$ 47,636,794	\$ 48,264,216	\$ 627,422	
Appropriation of fund balance						
Total Sources	<u>46,884,224</u>	<u>752,570</u>	<u>47,636,794</u>	<u>48,264,216</u>	<u>627,422</u>	
Total expenditures and transfers:						
Town	15,644,420	752,570	16,396,990	16,395,585	1,405	
Mansfield Board of Education	21,193,884		21,193,884	21,192,846	1,038	
Contribution to Region #19	10,045,920		10,045,920	10,045,920	-	
Total expenditures	<u>46,884,224</u>	<u>752,570</u>	<u>47,636,794</u>	<u>47,634,351</u>	<u>2,443</u>	
Budgetary results	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 629,865</u>	<u>\$ 629,865</u>	<u>629,865</u>
Fund balance, June 30, 2015						<u><u>\$ 3,897,707</u></u>
Fund balance:						
Assigned						\$ -
Unassigned						<u>3,897,707</u>
						<u><u>\$ 3,897,707</u></u>

**TOWN OF MANSFIELD**  
**OFFICE OF THE DIRECTOR OF FINANCE**



CHERIE TRAHAN, Director of Finance

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TO: Matthew W. Hart, Town Manager  
 FROM: Cherie Trahan, Director of Finance  
 DATE: September 10, 2015  
 RE: Capital Projects Fund

*CTH*

Attached is an analysis of current and proposed Revenue and Expenditure Budgets for specific Capital Projects as of June 30, 2015. If adopted as presented, it will accomplish the following.

1. Adjust funding for the following projects as discussed on June 22, 2015 in order to reduce the FY 15/16 proposed budget:

83306 Stone Mill Bridge	(\$ 67,000)
84134 Future Projects – Local Share	(\$ 40,000)
83524 Road Resurfacing	\$ 37,000
83308 Town Walkways/Transportation Enh.	\$ 25,000
83911 Engineering Cad Upgrades	\$ 21,000
83510 Guide Rails	\$ 20,000
83101 Tree Replacement	\$ 4,000

2. Officially close out completed projects:  
 84131 Future Projects – Local Share

3. Increase/(Decrease) funding for the following projects:

81919 Strategic Planning	\$ 30,000	Fraud Risk Assessment & Tip Line
83306 Stone Mill Bridge	(\$498,058)	Project cost less than anticipated
83308 Town Walkways/Transportation Enh.	\$ 1,277	Adjustment to State funding
83524 Road Resurfacing	\$ 19,077	Adjustment to State/Other funding
84135 Town Square	\$491,112	Appropriate Contributions received
84137*Parking Garage Repairs/Maintenance	\$ 50,063	Annual Reserve from Garage Revenues
85806 Skate Park	\$ 500	Appropriate Contributions received
86292 School Building Maintenance	\$ 50,000	Appropriate Board Yearend Transfer
86307 Facilities Deferred Maintenance Acct	\$ 179,000	Proposed Yearend Transfer
86318*Facilities Study	\$100,000	Proposed Yearend Transfer

\*=New

PROPOSED CAPITAL FUND BUDGET CHANGES  
JUNE 30, 2015

JOB #	DESCRIPTION	FUNDING SOURCE	REVENUE BUDGET			OVER/ (UNDER) PROPOSED	EXPENDITURE BUDGET			BALANCE TO SPEND (OVERSPENT)	
			CURRENT BUDGET	PROPOSED CHANGE	AMENDED BUDGET		CURRENT BUDGET	PROPOSED CHANGE	AMENDED BUDGET		
81919	Strategic Planning	CNR	185,000	30,000	215,000	-	-	-	-	-	35,950
			185,000	30,000	215,000	-	-	-	179,050	-	-
83101	Tree Replacement	CNR	52,500	4,000	56,500	(4,000)	-	-	-	-	-
			52,500	4,000	56,500	(4,000)	-	-	36,587	-	19,913
83306	Stone Mill Bridge	State Support	1,155,800	(270,958)	885,842	865,196	-	-	-	-	-
		Bonds	413,200	(228,200)	185,000	185,000	-	-	-	-	-
		Other	-	1,100	1,100	-	-	-	-	-	-
		CNR	146,350	(67,000)	79,350	146,350	-	-	-	-	-
			1,716,350	(565,058)	1,151,292	1,185,646	44,354	-	-	-	43,989
83308	Town Walkways/Transportation	E State Support	16,632	1,277	17,909	-	-	-	-	-	-
		Bonds	60,000	-	60,000	-	-	-	-	-	-
		Other	13,453	-	13,453	-	-	-	-	-	-
		CNR	835,281	25,000	860,281	(25,000)	-	-	-	-	-
			925,366	26,277	951,644	926,643	(25,000)	-	-	-	191,769
83510	Guide Rails	CNR	47,697	30,000	77,697	57,697	-	-	-	-	-
		Town Aid Road	10,000	(10,000)	-	-	-	-	-	-	-
			57,697	20,000	77,697	57,697	(20,000)	-	-	-	22,208
83524	Road Resurfacing	Locip	2,291,807	17,754	2,309,561	2,309,561	-	-	-	-	-
		Town Aid Road	51,000	-	51,000	51,000	-	-	-	-	-
		Other	-	1,323	1,323	-	-	-	-	-	-
		CNR	1,301,003	37,000	1,338,003	1,302,326	(35,677)	-	-	-	-
			3,643,810	56,077	3,699,887	3,664,210	(35,677)	-	-	-	288,562
83911	Engineering Cad Upgrades	CNR	188,500	21,000	209,500	188,500	(21,000)	-	-	-	-
		Management Services Fund	15,000	-	15,000	15,000	-	-	-	-	-
			203,500	21,000	224,500	203,500	(21,000)	-	-	-	26,519
84134	Future Projects - Local Share	CNR	40,000	(40,000)	-	40,000	40,000	-	-	-	-
			40,000	(40,000)	-	40,000	40,000	-	-	-	-
84135	Town Square	Local Support-Leyland	-	125,000	125,000	125,000	-	-	-	-	-
		Local Support-EDR	125,000	-	125,000	125,000	-	-	-	-	-
		Local Support-UCONN	250,000	-	250,000	250,000	-	-	-	-	-
		Local Support-MDP	100,000	-	100,000	100,000	-	-	-	-	-
		Contributions	-	366,112	366,112	366,112	-	-	-	-	-
			475,000	491,112	966,112	966,112	-	-	-	-	55,976
84137	Parking Garage Repairs and Maintenance	Local Support-Parking Garage Revr	-	50,000	50,000	50,000	-	-	-	-	-
		Interest Income	-	63	63	63	-	-	-	-	-
			-	50,063	50,063	50,063	-	-	-	-	50,063
85806	Skate Park	Contributions	90,000	500	90,500	90,500	-	-	-	-	-
		CNR	40,000	-	40,000	40,000	-	-	-	-	-
			130,000	500	130,500	130,500	-	-	-	-	246
86292	School Building Maintenance	General Fund-Board/CNR	520,000	50,000	570,000	570,000	-	-	-	-	-
			520,000	50,000	570,000	570,000	-	-	-	-	183,389
86260	Facilities Def. Maintenance Acct	CNR/Other	834,391	179,000	1,013,391	1,013,391	-	-	-	-	-
			834,391	179,000	1,013,391	1,013,391	-	-	-	-	192,086
86318	Facilities Study	CNR	-	100,000	100,000	100,000	-	-	-	-	-
			-	100,000	100,000	100,000	-	-	-	-	100,000
			-	100,000	100,000	100,000	-	-	-	-	100,000
			\$8,783,614	\$ 422,971	\$9,206,585	\$ 9,185,262	\$ (21,323)	-	-	-	\$8,783,614
			\$ 422,971	\$ 422,971	\$9,206,585	\$8,015,916	\$ 1,190,669	-	-	-	\$ 1,190,669