

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Monday, April 11, 2016

Audrey P. Beck Building
Council Chambers
5:30pm

A G E N D A

CALL TO ORDER

APPROVAL OF THE MINUTES

OPPORTUNITY FOR PUBLIC COMMENT

STAFF REPORTS

OLD BUSINESS

1. Policies and Procedures Update
2. Schedule of Future Agenda Items
3. Parks & Recreation Program Review

NEW BUSINESS

4. Proposed FY 2015/16 CIP Adjustments

COMMUNICATIONS/OTHER BUSINESS/FUTURE AGENDA ITEMS

ADJOURNMENT

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF MARCH 14, 2016

Members Present: Ryan (Chair), Raymond, Marcellino

Other Council Members Present: Shapiro, Moran (5:35pm), Kegler (6:08pm)

Staff Present: Hart, Trahan, Capriola, Vincente

Guests: None

1. Meeting called to order at 5:30 pm
2. Approval of minutes for February 9, 2016

Marcellino moved and Raymond seconded to approve the minutes of the February 9, 2016 meeting as presented. Motion passed unanimously.

3. Opportunity for Public Comment – none
4. Staff Reports – Finance Director Trahan provided a list of items being carried as future agenda items. The Committee discussed and thought it important to prioritize these items. Trahan emphasized the importance of updating the fiscal management policies and Councilor Raymond was very interested in reviewing the purchasing ordinance. The Committee asked Trahan to prepare a review schedule for the items on the list in the packet.
5. Policies and Procedures Update – Final Fraud Prevention and Reporting Policy and the Whistleblower Policy were provided to the Committee. These policies are being distributed to all employees of the agencies we serve. The Assistant Town Manager & Town Clerk will review these policies when they do their next Ethics review/training session.
6. Fee Waiver Program Review – Town Manager Hart provided opening comments, and Assistant Town Manager Capriola and Recreation Director Vincente reviewed the Fee Waiver Analysis report dated March 3, 2016. The Committee discussed the report and agreed to recommend to the Town Council that the Fee Waiver Review Committee be reconstituted to look at the issues in more detail. Councilor Moran expressed concern that the guidelines might now be too tight and we are causing harm to some families. Trahan reported that these discussion items did not need to be resolved in order to address the financial issues of the Parks & Recreation program itself.
7. Parks & Recreation Program Review – Town Manager Hart provided opening comments and Finance Director Trahan reviewed various financial statements provided in the packet and answered questions from the Committee. Trahan advised that management anticipated that we would need to phase in the funding for additional support for the community service programs based on any of the proposed options. Council Raymond requested additional information regarding the cost recovery percentage that other communities are providing. Director Vincente reported that we have information on these communities, including their parks & recreation budget, population, etc. This will be provided at the next meeting. Town Manager Hart recommended that we carry this item as Old Business for further discussion.
8. Communications/Other Business/Future Agenda Items – none
9. Adjournment. The meeting adjourned at 6:53 pm.

Marcellino moved and Raymond seconded to adjourn. Motion passed unanimously.

Respectfully Submitted,
Cherie Trahan, Director of Finance

DRAFT

Finance Committee – Draft Agenda Schedule 2016
(Excluding Standing Items)

January 11, 2016

1. Fraud and Whistleblower Policy
2. Comprehensive Annual Financial Report
3. Proposed Salary Transfers

February 8, 2016

1. Quarterly Financial Statements

March 14, 2016

1. Fee Waiver Program
2. Parks & Recreation Program Review

April 11, 2016

1. Old Business - Parks & Recreation Program Review (carry until complete)
2. Proposed CIP Adjustments
3. Storrs Center Overrun – Funding Plan

May 9, 2016

1. Old Business - Parks & Recreation Program Review
2. Presentation of the Fraud Risk Assessment
3. Appoint the Auditors
4. Quarterly Financial Statements
5. Purchasing Ordinance (carry as old business until complete)

June 13, 2016

1. Old Business – purchasing ordinance
2. Financial Management Policies (Financial Reporting, Reserve Performance, Capital Improvement Performance, Investment Performance, Debt Performance, Operating Expenditures Performance, Fiscal Performance, Revenue Performance, Fund Balance Policy) – carry as old business until complete

July 11, 2016

1. Old Business – purchasing ordinance and financial management policies

August 8, 2016

1. Old Business – purchasing ordinance and financial management policies
2. Transfer of Uncollected to Suspense
3. Preliminary Yearend Results

**Finance Committee – Draft Agenda Schedule 2016 - Continued
(Excluding Standing Items)**

September 12, 2016

1. Old Business – purchasing ordinance and financial management policies
2. Proposed Yearend Transfers
3. Quarterly Financial Statements

October 13, 2016

1. Old Business – purchasing ordinance and financial management policies

November 14, 2016

1. Quarterly Financial Statements
2. Regular Meeting Schedule for 2017
3. Budget Process for 17/18

December 12, 2016

1. Proposed Salary Transfers 16/17

Town of Mansfield - Parks and Recreation							as of 1/14/16
Budget Comparison and Benchmarking Survey - Fiscal Year 2015-16 (unless noted)							
Town	***Population	**Per Capita Income	Dept. Total Operating Exp.	Dept. Total Non-Tax Rev.	Percent Total Op. Exp. From GF Tax Support	Per Capita GF P & R Support	Note
Avon	18,386	\$64,364	\$1,145,800	\$107,200	90.64%	\$56.49	
Cheshire	29,150	\$43,722	\$1,577,177	\$370,000	76.54%	\$41.41	
Coventry	12,411	\$38,946	\$531,143	\$320,000	39.75%	\$17.01	Director's salary (incl. benefits) plus lifeguards only GF items
Farmington	25,613	\$52,634	\$734,338	\$609,886	16.95%	\$4.86	does not include golf course fund
Glastonbury	34,768	\$52,928	\$5,171,119	\$1,873,695	63.77%	\$94.84	exp. includes maintenance of town grounds
Manchester	58,211	\$32,733	\$2,003,586	\$281,518	85.95%	\$29.58	rec. only, does not include parks division maintenance
Mansfield	25,774	\$19,452	\$2,294,733	\$1,764,723	23.10%	\$20.56	pop. & per capita income influenced by UConn, parks not included
New London	27,545	\$21,668	\$437,540	\$297,678	31.97%	\$5.08	rev. includes ELT grants totalling \$140,111
Norwich	40,347	\$27,417	\$586,130	\$163,770	72.06%	\$10.47	
Plainville	17,820	\$32,531	\$403,130	\$114,174	71.68%	\$16.22	
Ridgefield	25,164	\$77,027	\$4,370,637	\$3,195,385	26.89%	\$46.70	exp. includes parks maintenance
Rocky Hill	19,915	\$42,229	\$1,985,985	\$332,221	83.27%	\$83.04	exp. includes custodial dept.
Simsbury	23,824	\$56,673	\$2,633,952	\$1,801,570	31.60%	\$34.94	exp. includes parks & open space maintenance
South Windsor	25,846	\$41,398	\$4,276,920	\$2,463,829	42.39%	\$70.15	exp. includes park maintenance
Tolland	14,915	\$43,846	\$462,300	\$357,800	22.60%	\$7.01	Director's salary only GF item (excludes benefits which are centralized)
Wethersfield	26,510	\$39,587	\$1,796,903	\$768,000	57.26%	\$38.81	
Windsor	25,213	\$20,297	\$351,170	\$87,500	75.08%	\$10.46	
Windsor	29,142	\$35,857	\$2,060,750	\$584,420	71.64%	\$50.66	rev. does not include \$50,000 that goes directly back to GF
Average	26,697	\$41,295	\$1,823,517	\$860,743	54.62%	\$35.46	
Median	25,694	\$40,493	\$1,687,040	\$363,900	60.52%	\$32.26	
NRPA PRORAGIS							
2014 high			\$10,877,344	\$3,606,000	100.00%		*2014 data - 46 communities
2014 low			\$286,756	\$0	20.00%		
2014 average			\$2,599,577	\$833,038	69.75%		
2015 high			\$6,040,505	\$1,955,730	100.00%		*2015 data - 15 communities so far
2015 low			\$376,000	\$130,000	15.00%		
2015 average			\$2,808,368	\$688,399	75.51%		
* Includes towns, cities, townships - population range 13,000-30,000. (Does not include tribal lands/reservations, regional/metro authority, borough, county, independent district/authority, village, special district, military department)							
** CT DECD 2013							
***CT DPH 2013 Census							

Item #3

MANSFIELD PARKS and RECREATION DEPT.
Annual Statistical Report FY 2014-15

PROGRAM	REVENUE	WAIVED	EXPENSE	RECOVERY	ENROLLED	CLASSES
SUMMMER 2014						
Adult Programs	891.00	0.00	623.00	143%	22	5
Youth Programs - General	540.00	1,053.50	351.00	454%	41	4
Day Camp	166,855.42	12,568.67	104,286.00	172%	1,691	80
Sports & Specialty Camps	38,771.00	1,190.45	17,998.00	222%	283	19
Swim Lessons Public	28,746.37	885.25	6,607.89	448%	421	54
Swim Lessons - Private	4,205.00	0.00	1,682.17	250%	108	108
Fitness - General	10,089.00	13.75	9,210.00	110%	495	100
Drop-in (see note 4)	690.00	0.00	0.00		18	n/a
Fitness Flex (see note 5)	11,224.00	284.25	0.00		78	n/a
Personal Training	15,783.00	0.00	9,328.00	169%	373	373
Child Care	1,677.00	0.00	8,650.00	19%	785	n/a
Trips	2,449.06	0.00	2,935.84	83%	14	1
Special Events	5,928.50	33.75	4,138.60	144%	1,000	4
FALL 2014						
Adult Programs	9,170.00	108.00	5,279.00	176%	134	27
Youth Programs - General	8,236.00	921.50	4,401.00	208%	134	20
Vacation Camps	4,010.00	427.50	2,675.00	166%	88	2
Before/After School Friends	57,943.00	5,226.83	19,511.00		82	3
Swim Lessons Public	25,263.75	974.25	5,472.32	479%	340	51
Swim Lessons Private	3,350.00	0.00	1,410.00	238%	94	94
Fitness	27,858.00	89.50	24,891.00	112%	756	125
Drop-in	630.00	0.00	0.00		18	n/a
Fitness Flex	12,580.00	300.00	0.00		183	n/a
Personal Training	22,042.00	0.00	15,587.00		428	428
Child Care	1,377.00	2.00	9,134.00	15%	798	n/a
Trips	2,046.00	0.00	1,531.00	134%	39	5
Special Events	690.00	20.00	622.00	114%	14	2
WINTER 2015						
Adult Programs	5,488.00	36.00	2,439.00	226%	71	16
Youth Programs - General	4,983.00	416.75	2,577.00	210%	105	11
Vacation Camps	3,060.00	322.75	1,037.50	326%	68	2
Before/After School Friends	30,256.25	3,788.71	15,461.20		592	129
Basketball	25,247.50	172.50	22,939.00	111%	261	26
Swim Lessons Public	26,556.99	614.25	6,879.53	395%	338	44
Swim Lessons Private	4,370.00	n/a	1,701.00	257%	114	114
Fitness - General	20,860.00	0.00	17,616.00	118%	427	63
Drop-in (see note 4)	712.00	n/a	0.00		11	n/a
Fitness Flex (see note 5)	7,059.00	0.00	0.00		96	n/a
Personal Training	16,689.00	0.00	10,548.00	158%	336	n/a
Child Care	1,959.00	0.00	8,888.00	22%	1,006	n/a
Trips	550.00	0.00	444.00		12	2
Special Events	640.00	20.00	471.00	140%	30	1
SPRING 2015						
Adult Programs	10,226.00	107.00	6,637.00	156%	258	30
Youth Programs - General	12,604.00	2,293.00	3,984.00	374%	211	16
Vacation Camps	13,830.00	1,012.75	7,618.00	195%	231	8
Before/After School Friends	26,806.87	1,229.35	17,735.00		303	91
Swim Lessons Public	31,771.10	1,118.31	10,376.85	317%	350	46
Swim Lessons Private	8,105.00	0.00	3,165.00	256%	211	211
Fitness - General	20,275.00	120.15	21,045.00	97%	428	66
Drop-in (see note 4)	540.00	0.00	0.00		21	n/a
Fitness Flex (see note 5)	7,175.00	0.00	0.00		67	n/a
Personal Training	22,490.00	0.00	19,582.00	115%	474	474
Child Care	1,501.00	0.00	10,192.00	15%	893	n/a
Trips	1,616.00	0.00	758.00	213%	23	3
Special Events	640.00	90.00	320.00	228%	30	1
TOTAL	769,055.81	35,440.72	448,737.90	179%	15,404	2,859

From 3/14/16
Meeting



Town of Mansfield
Agenda Item Summary

To: Finance Committee
From: Matt Hart, Town Manager *Matt H*
CC: Maria Capriola, Assistant Town Manager; Curt Vincente, Director of
Parks and Recreation; Cherie Trahan, Director of Finance
Date: March 14, 2016
Re: Cost Recovery for Parks and Recreation (260) Fund

Subject Matter/Background

As discussed, the financial stability of the Parks and Recreation (260) Fund remains a significant concern for a number of related reasons, particularly because increases in certain more fixed expenditures (e.g. minimum wage, employee health insurance) have outpaced revenue growth and the fund remains highly dependent on user fees as its primary revenue source.

In its report dated August 27, 2007, staff did broach the concept of establishing cost recovery guidelines and bolstering the General Fund contribution to the 260 Fund (see *Building a Sustainable Budget for the Mansfield Community Center, Recreation Fund, and Parks and Recreation Department*). However, at that time the Council did not further pursue the concept of setting appropriate cost recovery levels for Parks and Recreation programming. At staff's recommendation, the Finance Committee has now decided to revisit this topic.

All program services have significant and necessary indirect costs. The Department has met the demand for its services by offering more programs at a higher quality, resulting in a significant increase in the indirect costs and reallocation of staff resources. For example, significant administrative time is required for program supervision, employee supervision, compliance with health and safety regulations, compliance with service industry standards, scheduling, marketing, program development, and many other functions. Additionally, the Department has taken on other significant initiatives such as adult education in 1996 and the opening of the Mansfield Community Center in 2003. Yet another factor is the loss in Fee Waiver Program revenue. While the Town's General Fund has experienced a savings due to recent reform of the Fee Waiver Program, these savings have resulted in a loss over the last two years of \$106,528 in revenue for the Parks and Recreation Fund, further impacting the financial health of the 260 Fund.

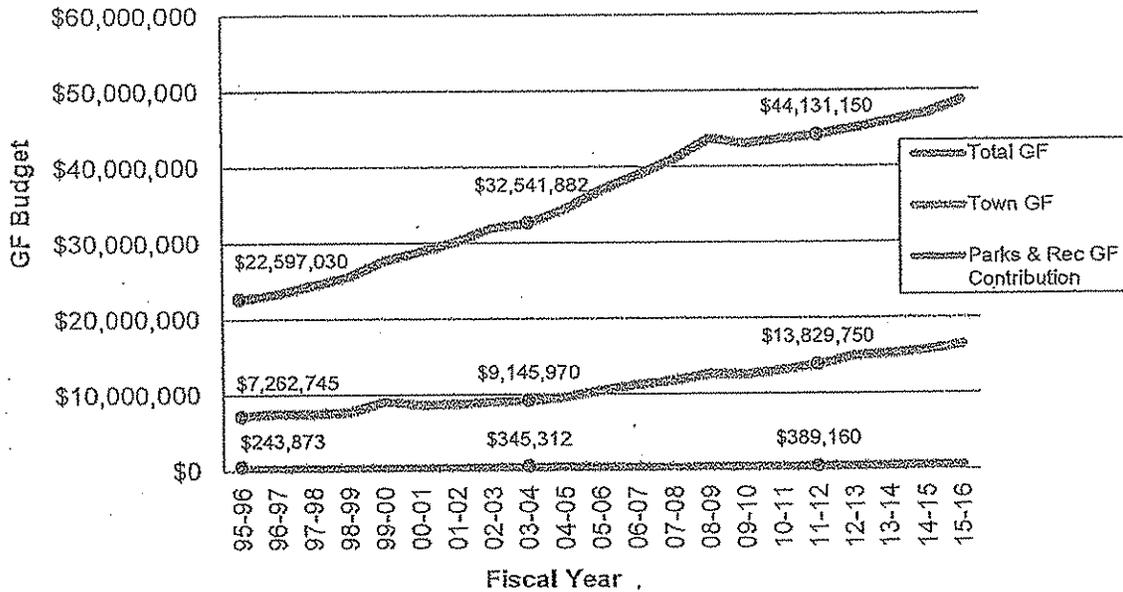
The Parks and Recreation Department utilizes the attached guideline to establish program fees and charges. The Department originally established its membership fees based upon market data and has subsequently modified those fees over the years based upon comparisons to local competitors and budgetary needs. Most fees to participate in Parks and Recreation activities are set using a standard formula by adding the direct costs and indirect costs (typically an additional 35% of direct costs) and dividing by the minimum number of participants needed to recover costs. Some programs, such as select fitness classes and swim lessons, are priced at a higher rate that the market will bear.

The Parks and Recreation Department has been very successful in responding to the Town's needs and goals of enhancing the quality of life for Mansfield residents. Operating a large array of quality programs has associated costs that continue to grow on a yearly basis. Management has in many years been able to increase fund balance in the 260 Fund. However, in recent fiscal years, rapid increases in minimum wage, large increases in benefit costs and most recently the loss of revenue due to the changes in the Fee Waiver program have caused concern that the Fund cannot remain sustainable without additional support.

Parks and Recreation operating revenues and expenditures are accounted for in the Parks and Recreation (260) Fund, showing a contribution from the General Fund. The 260 Fund is financed primarily by user fees from memberships and programs, which are mostly used to fund the expenditures directly related to Community Center operations and other activities (e.g. youth recreation programs, adult education). The General Fund contribution to the 260 Fund primarily funds the salaries and benefits for the positions that support the Department as a whole and as it existed prior to the Community Center operation.

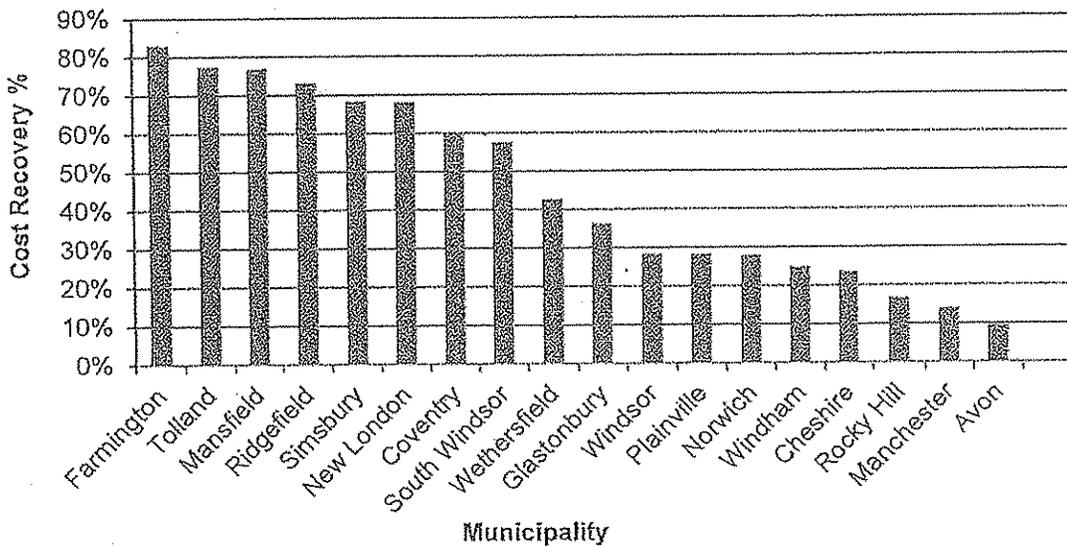
The General Fund contribution to the Parks and Recreation Fund has remained minimal since the 260 Fund's inception in 1990. In FY 2004/05 the total contribution was approximately 4.6% of the total General Fund (including Board of Education and Region #19 commitments). At present, the General Fund contribution to the 260 Fund represents only 2.9% of the total General Fund.

Growth in General Fund Budgets Town v. Parks & Rec 1996-2015



It is important to note that cost recovery for Parks and Recreation services is significantly higher than those in similar Connecticut towns. User fees account for 76.9% of the cost recovery for Mansfield Parks and Recreation. As indicated in the table below, this figure is considerably higher than the majority of comparable communities in Connecticut.

Parks and Recreation Comparison: Cost Recovery % Through User Fees



*Farmington and Tolland have some General Fund expenditures, such as office front-line staff and associated benefits and operational costs, which are not reported as support for their Parks and Recreation Department. Additionally, and this is very important to note, *Mansfield and Ridgefield are the only towns in Connecticut that operate extensive fitness and community center operations* and both have high cost recovery figures because of that distinction.

Recommendation

Attached are (4) financial statements for the Parks and Recreation Fund – Statement of Revenues and Expenditures with General Fund Contributions:

Actual as of June 30, 2015:

This statement reflects actual revenues (including the General Fund contribution) and actual expenditures for FY 2014/15. The statement is broken down by Administration, Member Service Programs, and Community Service Programs. Administration includes costs for salary and benefits for the Director of Parks and Recreation (100%), the Assistant Director (30%), the Administrative Services Specialist (100%), and the Natural Resources and Sustainability Coordinator (57%). These costs are supported by the General Fund. In addition, the General Fund contributes \$132,000 towards Community Service Programs. All direct and indirect costs are allocated to programs based on square footage of building use and percentage of program costs to total costs. The overall General Fund contribution to the Parks and Recreation Fund is approximately 20% of the total expenditures of the Fund.

Option 1 Funding:

The Option 1 funding scenario contemplates continuing the General Fund support for administrative costs as it is today. In addition, it proposes a 25% subsidy for most community service programs, excluding Adult Programs, Trips and the Sport & Specialty Camps, which would be set for full cost recovery.

Option 2 Funding:

The Option 2 funding scenario contemplates continuing the General Fund support for administrative costs as it is today. In addition, it proposes a 25% subsidy for all community service programs.

Option 3 Funding:

The Option 3 statement is designed to reflect what the subsidy for each of the community service programs would need to be in order for the programs to reflect a balanced budget under the existing fee schedule. It also contemplates continuing the General Fund support for administrative costs as it is today.

In all scenarios, the indirect costs are allocated based on a basic analysis of square footage, percentage of total costs, percentage of pool usage, etc. These scenarios are intended to provide a basic understanding of the true costs of our programs. For this reason, management's recommendation at this time is the **Option 2**

scenario as it provides the basic support needed to support the community service programs in a more sustainable way. Providing an overall 25% subsidy to Community Service programs, with the existing fee schedule in place, would allow management to rebuild a fund balance reserve in the 260 Fund, which was depleted last year due to the loss in Fee Waiver revenue. Having a fund balance reserve is critical to maintaining the current programming and service levels that the community currently enjoys. Management also recommends a periodic review of the level of funding to ensure that the fund balance remains at the desired level. On that point, we specifically endorse a practice of maintaining a fund balance of approximately 10%-12% of expenditures, a figure of \$240,000 - \$290,000 based on current budget.

Should the Council wish to pursue setting individual program fees for a specific level of cost recovery, a detailed study similar to GreenPlay's Pyramid Methodology (see Appendix 5) would be warranted. Management estimates that a study in this depth would cost between \$40,000 - \$45,000.

Attachments

- 1) General Fund Contribution Options
- 2) Cost Recovery Primer
- 3) GFOA Best Practices
- 4) Program Pricing Guidelines
- 5) Pyramid Methodology

Town of Mansfield
Parks & Recreation
Statement of Revenues and Expenditures with General Fund Contributions
June 30, 2015

Description	Revenues	General Fund Support	Total Revenues	Total Expenses	Net Income (Expense)	Subsidy Percentage
Administration	\$ -	\$ 325,430	\$ 325,430	\$ 325,430	\$ -	100%
Member Services:						
Indirect Alloc @ 51.528%	-	-	-	-	-	-
Child Care	97,030	-	97,030	108,953	(11,923)	
Fitness	624,214	-	624,214	608,972	15,242	
Personal Training	194,687	-	194,687	136,061	58,626	
Member Swim (@ 30% Costs)	192,584	-	192,584	230,390	(37,806)	
Member Events	12,349	-	12,349	14,773	(2,424)	
Sub-total Member Services	<u>1,120,864</u>	<u>-</u>	<u>1,120,864</u>	<u>1,099,150</u>	<u>21,714</u>	
Community Services:						
Indirect Alloc @ 48.472%	-	-	-	-	-	-
Aquatics	161,064	53,154	214,218	326,646	(112,428)	16%
Youth Programs	28,392	1,776	30,168	20,608	9,560	9%
Youth Afterschool	119,886	9,525	129,411	110,513	18,898	9%
Summer Challenge	893	8,168	9,060	13,546	(4,486)	60%
Teen Center	357	27,163	27,519	25,093	2,427	108%
Youth Sports	29,655	4,053	33,708	47,025	(13,317)	9%
Day Camp/Vacation Camp	191,874	18,759	210,634	217,648	(7,014)	9%
Sport & Specialty Camp	39,165	4,042	43,207	46,897	(3,690)	9%
Trips	6,051	1,092	7,143	12,672	(5,529)	9%
Special Events	39,724	1,503	41,227	17,437	23,790	9%
Adult Programs	26,799	2,764	29,563	32,068	(2,505)	9%
Sub-total Community Services	<u>643,859</u>	<u>132,000</u>	<u>775,859</u>	<u>870,153</u>	<u>(94,295)</u>	<u>15%</u>
Total Parks & Recreation	<u>\$ 1,764,723</u>	<u>\$ 457,430</u>	<u>\$ 2,222,153</u>	<u>\$ 2,294,734</u>	<u>\$ (72,581)</u>	<u>20%</u>

Analysis Notes:

General Fund Administration Contribution - \$325,430

- a. Administrative Services Specialist Salary and related costs - 100%
- b. Director of Parks & Recreation Salary and related costs - 100%
- c. Assistant Director of Parks & Recreation and related costs - 30%
- d. Portion of Natural Resources & Sustainability Coordinator Salary - 57%

General Fund Program Contribution - \$132,000

- a. \$75,000 - Allocated Across Community Services Programs
- b. \$25,000 - Bi-Centennial Pond (Aquatics)
- c. \$25,000 - Teen Center
- d. \$7,000 - Summer Challenge Program

Allocates all indirect costs primarily based on square footage and/or use of the facility

Town of Mansfield
Parks & Recreation
Statement of Revenues and Expenditures with General Fund Contributions
Proposed FY16/17

Description	Revenues	General Fund Support	Total Revenues	Total Expenses	Net Income (Expense)	Subsidy Percentage
Administration	\$	\$ 362,950	\$ 362,950	\$ 362,950	\$ -	100%
Member Services:						
Child Care	79,087	-	79,087	84,649	(5,562)	
Fitness	685,090	-	685,090	679,584	5,506	
Personal Training	187,435	-	187,435	124,501	62,935	
Member Swim (@ 30% Costs)	214,124	-	214,124	258,983	(44,860)	
Member Events	14,774	-	14,774	17,869	(3,095)	
Sub-total Member Services	<u>1,180,510</u>	<u>-</u>	<u>1,180,510</u>	<u>1,165,587</u>	<u>14,923</u>	
Community Services:						
General Fund Support		191,365	191,365		191,365	25%
Aquatics	163,430	-	163,430	350,742	(187,312)	
Youth Programs	27,010	-	27,010	31,276	(4,266)	
Youth Afterschool	145,610	-	145,610	98,441	47,169	
Teen Center	-	-	-	23,437	(23,437)	
Youth Sports	30,280	-	30,280	38,680	(8,400)	
Day Camp/Vacation Camp	200,720	-	200,720	211,496	(10,776)	
Sport & Specialty Camp	55,270	-	55,270	61,487	(6,217)	
Trips	9,000	-	9,000	12,581	(3,581)	
Special Events	36,330	-	36,330	11,388	24,942	
Adult Programs	31,860	-	31,860	36,486	(4,626)	
Sub-total Community Services	<u>699,510</u>	<u>191,365</u>	<u>890,875</u>	<u>876,013</u>	<u>14,861</u>	
Total Parks & Recreation	\$ <u>1,880,020</u>	\$ <u>554,315</u>	\$ <u>2,434,335</u>	\$ <u>2,404,550</u>	\$ <u>29,785</u>	23%

Option 1 contemplates the existing administrative support covered by the General Fund along with an overall 25% subsidy for community service programs, excluding adult programs, trips and Sport & Specialty Camps, which would be set for full cost recovery.

Town of Mansfield
Parks & Recreation
Statement of Revenues and Expenditures with General Fund Contributions
Proposed FY16/17

Description	Revenues	General Fund Support	Total Revenues	Total Expenses	Net Income (Expense)	Subsidy Percentage
Administration	\$	\$ 362,950	\$ 362,950	\$ 362,950	\$ -	100%
Member Services:						
Child Care	79,087	-	79,087	84,649	(5,562)	
Fitness	685,090	-	685,090	679,584	5,506	
Personal Training	187,435	-	187,435	124,501	62,935	
Member Swim (@ 30% Costs)	214,124	-	214,124	258,983	(44,860)	
Member Events	14,774	-	14,774	17,869	(3,095)	
total Member Services	<u>1,180,510</u>	<u>-</u>	<u>1,180,510</u>	<u>1,165,587</u>	<u>14,923</u>	
Community Services:						
General Fund Support		219,003	219,003		219,003	25%
Aquatics	163,430	-	163,430	350,742	(187,312)	
Youth Programs	27,010	-	27,010	31,276	(4,266)	
Youth Afterschool	145,610	-	145,610	98,441	47,169	
Teen Center	-	-	-	23,437	(23,437)	
Youth Sports	30,280	-	30,280	38,680	(8,400)	
Day Camp/Vacation Camp	200,720	-	200,720	211,496	(10,776)	
Sport & Specialty Camp	55,270	-	55,270	61,487	(6,217)	
Trips	9,000	-	9,000	12,581	(3,581)	
Special Events	36,330	-	36,330	11,388	24,942	
Adult Programs	31,860	-	31,860	36,486	(4,626)	
total Community Services	<u>699,510</u>	<u>219,003</u>	<u>918,513</u>	<u>876,013</u>	<u>42,500</u>	
Total Parks & Recreation	<u>\$ 1,880,020</u>	<u>\$ 581,953</u>	<u>\$ 2,461,973</u>	<u>\$ 2,404,550</u>	<u>\$ 57,423</u>	<u>24%</u>

Option 2 contemplates the existing administrative support covered by the General Fund along with an overall 25% subsidy for community service

Town of Mansfield
Parks & Recreation
Statement of Revenues and Expenditures with General Fund Contributions
Proposed FY16/17

Description	Revenues	General Fund Support	Total Revenues	Total Expenses	Net Income (Expense)	Subsidy Percentage
Administration	\$	\$ 362,950	\$ 362,950	\$ 362,950	\$ -	100%
Member Services:						
Child Care	79,087	-	79,087	84,649	(5,562)	
Fitness	685,090	-	685,090	679,584	5,506	
Personal Training	187,435	-	187,435	124,501	62,935	
Member Swim (@ 30% Costs)	214,124	-	214,124	258,983	(44,860)	
Member Events	14,774	-	14,774	17,869	(3,095)	
Sub-total Member Services	<u>1,180,510</u>	<u>-</u>	<u>1,180,510</u>	<u>1,165,587</u>	<u>14,923</u>	
Community Services:						
Aquatics	163,430	189,401	352,831	350,742	2,089	54%
Youth Programs	27,010	4,379	31,389	31,276	113	14%
Youth Afterschool	145,610	-	145,610	98,441	47,169	0%
Teen Center	-	23,437	23,437	23,437	-	100%
Youth Sports	30,280	8,510	38,790	38,680	110	22%
Day Camp/Vacation Camp	200,720	10,575	211,295	211,496	(201)	5%
Sport & Specialty Camp	55,270	6,149	61,419	61,487	(69)	10%
Trips	9,000	3,523	12,523	12,581	(59)	28%
Special Events	36,330	-	36,330	11,388	24,942	0%
Adult Programs	31,860	4,743	36,603	35,486	117	13%
Sub-total Community Services	<u>699,510</u>	<u>250,715</u>	<u>950,225</u>	<u>876,013</u>	<u>74,212</u>	
Total Parks & Recreation	<u>\$ 1,880,020</u>	<u>\$ 613,665</u>	<u>\$ 2,493,685</u>	<u>\$ 2,404,550</u>	<u>\$ 89,135</u>	<u>26%</u>

Option 3 contemplates the existing administrative support covered by the General Fund along with the subsidy required to cover direct and indirect program costs, with the existing fee structure.

What is cost recovery?

The recoupment of the cost of a product or service through fee charges over a certain period of time.

What does it mean for Mansfield and why do we have it?

The Mansfield Parks & Recreation department maintains a multitude of programs for the Town of Mansfield. All of these programs have user fees associated with them in an attempt to generate revenue in order to offset the expenses of providing these programs. User fees alone, are not enough to support these programs. In addition, charging fees provides taxpayers relief in that the individuals actually taking advantage of the program are paying for a portion of it.

Conducting a cost recovery analysis provides the Town with useful information related to where programs stand and where we want them to be to the degree we want them to be supported philosophically. It shows the relationship between the way tax dollars are spent and the extent to which the community as a whole benefits. It also supports explanations as to why we price the way we do and shows how the costs stack up against the benefits.

What are the advantages/challenges?

There are several benefits associated with cost recovery including reduction of resource consumption by curtailing excessing user demands. If all services were free, there would be a huge spike in volume of participants. It also creates a staff mentality of good customer service and cost efficiency, increased ability to serve a larger clientele, allows a value to be placed on the programs, allows for proper program planning such as how much advertising to consider, more effective investment decisions and greater financial independence

There are also several challenges associated with cost recovery. The two biggest challenges are assessing appropriate fees and identifying the right target of costs to recover. Along with these, it is difficult for users to evaluate the benefit of the program, only those who can afford the program are able to utilize the program, concerns may arise regarding the fairness of the charges, may be unreasonable demands and expectations from the program users and competition from for similar nearby programs being offered.

Costs Associated with Cost Recovery

There are two types of costs associated with preparing a cost recovery analysis. The first type of costs are direct costs. These are all the costs directly associated with a program. For example, if a soccer class was being offered, the cost of the soccer balls along with the instructor's time would both be direct costs as they are directly related to this program and only this program.

The second type of costs are indirect costs. These costs are not directly accountable to a particular program. For example, the costs of the Parks and Recreation Director, electricity or ballfield maintenance. These are typical costs that are associated and/or attributable to several different programs. An analysis needs to be conducted in order to determine how much indirect costs should be allocated to specific programs.



GFOA Best Practice

Establishing Government Charges and Fees

Background. State and local governments use charges and fees to help fund services. When certain services provided especially benefit a particular group, then governments should consider charges and fees on the direct recipients of those that receive benefits from such services. However, many governments provide subsidies to various users for policy reasons, including the ability of residents or businesses to pay. Well-designed charges and fees not only reduce the need for additional revenue sources, but promote service efficiency.

Setting user charges and fees can be difficult. Items to consider when developing charges and fees should include:

1. What are applicable laws and statutes regarding charges and fees?
2. Are formal policies in place articulating pricing factors or rationale for any subsidies?
3. What is the full cost of providing the service (both direct and indirect)?
4. Are rates periodically reviewed and updated?
5. Are long-term forecasts and plans consistent with the decision-making in the rate setting process?
6. How will the public be involved in the fee-setting process, and how will the public be informed of the result?

Recommendation. The Government Finance Officers Association (GFOA) supports the use of charges and fees as a method of financing governmental goods and services. Concerning the charge and fee setting process, GFOA makes the following recommendations that governments should:

1. Consider applicable laws and statutes before the implementation of specific fees and charges.
2. Adopt formal policies regarding charges and fees. The policy should:
 - Identify the factors (affordability, pricing history, inflation, service delivery alternatives, and available efficiencies) to be taken into account when pricing goods and services.
 - State whether the jurisdiction intends to recover the full cost of providing goods and services. Set forth under what circumstances the jurisdiction might set a charge or fee at more or less than 100 percent of full cost. If the full cost of a good or service is not recovered, then an explanation of the government's rationale for this deviation should be provided.

- Outline the considerations that might influence governmental pricing decisions. Such policy concerns might include the need to regulate demand, the desire to subsidize a certain product, competition with private businesses, economic development, elasticity of demand for the particular service, and visibility of the service to the community.
 - The specifics of how the fees and charges will be levied and collected should be a consideration when developing policy.
3. Calculate the full cost of providing a service in order to provide a basis for setting the charge or fee.
- Full cost incorporates direct and indirect costs (including operations and maintenance), overhead, and charges for the use of capital facilities. Examples of overhead costs include: payroll processing, accounting services, computer usage, and other central administrative services.
 - One useful tool for calculating service costs is Activity Based Costing (ABC). ABC assigns costs to the activities required to deliver a service and can be more accurate than traditional costing methods.
 - The associated costs of collection need to be addressed.
4. Review and update charges and fees periodically based on factors such as the impact of inflation, other cost increases, adequacy of cost recovery, use of services, and the competitiveness of current rates.
- By updating fees on a periodic basis, this may help smooth charges and fees over several years rather than having uneven impacts. Periodic review of the service demand and competition is also recommended to ensure that the appropriate quality and price point of the service continues to meet actual demand. The review should be performed in conjunction with a look at alternatives for cost reduction.
 - Benchmarking individual fees and charges with those charged by comparable or neighboring jurisdictions can guide a governing body when setting rates; it can also differentiate service levels to reveal service or pricing options.
5. Utilize long-term forecasting in ensuring that charges and fees anticipate future costs in providing the service.
- If the charges will recover costs associated with other long-term plans, such as a multi-year capital plan, a longer-term service fee plan should be consistent, recognizing the plan may be amended to reflect changing conditions in the future.
6. Provide information on charges and fees to the public.
- There should be opportunities for citizen feedback, particularly when new rates are introduced or when existing rates are changed. This includes the government's policy regarding full cost recovery, subsidies, and information about the amounts of charges and fees (current and proposed), both before and after adoption, and the anticipated impact of the new fee on providing the service in future years.

References.

Best Practice: Measuring the Cost of Government Service (2002).

Best Practice: Managed Competition as a Service Delivery Option (2006).

Best Practice: Alternative Service Delivery: Examining the Benefits of Shared Services (2007).

Best Practice: Long-Term Financial Planning (2008).

Best Practice: Public Participation in Planning, Budgeting, and Performance Management (2009).

Approved by the GFOA's Executive Board, February, 2014.



Mansfield Parks & Recreation

Family, Fitness & Fun!

Program Pricing Guidelines

Direct expenses + 35% divided by "6"

Steps:

Step 1: Total direct expenses

Step 2: Add 35% for indirect expenses

Step 3: Divide by 6

Step 4: This is the program price using the number "6" as the minimum number of participants needed to cover direct and indirect (35%) expenses.

Direct expenses: Instructor wages, supplies and equipment

Indirect expenses: (can include) Administrative, promotional materials, equipment, utilities, maintenance, uniforms, training and other.

Example of Pricing an Activity Program

Instructor rate is \$23.00 per hour X 8 weeks of classes, meeting one hour per week	= 184.00
Supplies are needed for the class at an expense total	= 100.00
	<hr/>
	284.00
284.00 X 35%	= 99.40
284.00 X 99.40	= 383.40 (383)
Divide by 6 for course fee for a registration of 6 minimum	383/6 = course fee = \$63.83 (64.00)

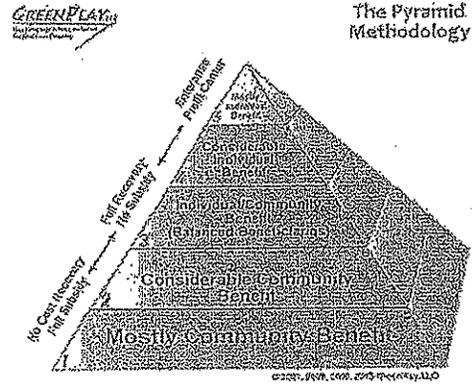
Notes

- Some programs are set with a higher minimum number due to the higher costs of a contracted instructor and/or supplies. Sometimes using "6" as a minimum number sets the price too high for the market and a higher minimum may need to be used.
- Programs can at times be run when cleared by the Assistant Director or Director when following below the established minimum number. Typically reserved for a new program or if a program can break even on direct costs.
- Some programs such as select fitness classes, swim lessons and summer camps are at times priced higher to rate/fee that the market will bear.
- Fitness classes and swim lessons are discounted for members.

THE PYRAMID METHODOLOGY: COST RECOVERY AND SUBSIDY ALLOCATION PHILOSOPHY

The creation of a cost recovery and subsidy allocation philosophy and policy is a key component to maintaining an agency's financial control, equitably pricing offerings, and helping to identify core services including programs and facilities.

Critical to this philosophical undertaking is the support and buy-in of elected officials and advisory boards, staff, and ultimately, citizens. Whether or not significant changes are called for, the organization should be certain that it philosophically aligns with its constituents. The development of a financial resource allocation philosophy and policy is built upon a very logical foundation, based upon the theory that those who benefit from parks and recreation services ultimately pay for services.



The development of a financial resource allocation philosophy can be separated into the following steps:

Step 1: Building on Your Organization's Values, Vision, and Mission

The premise of this process is to align agency services with organizational values, vision, and mission. It is important that organizational values are reflected in the vision and mission. Oftentimes, mission statements are a starting point and further work needs to occur to create a more detailed common understanding of the interpretation of the mission and a vision for the future. This is accomplished by engaging staff and community members in a discussion about a variety of Filters.

Step 2: Understanding the Pyramid Methodology, the Benefits Filter, and Secondary Filters

Filters are a series of continuums covering different ways of viewing service provision. Filters influence the final positioning of services as they relate to each other and are summarized below. The Benefits Filter, however, forms the foundation of the Pyramid Model and is used in this discussion to illustrate a cost recovery philosophy and policies for parks and recreation organizations.

Filter	Definition
Benefit	Who receives the benefit of the service? (Skill development, education, physical health, mental health, safety)
Access/Type of Service	Is the service available to everyone equally? Is participation or eligibility restricted by diversity factors (i.e., age, ability, skill, financial)?
Organizational Responsibility	Is it the organization's responsibility or obligation to provide the service based upon mission, legal mandate, or other obligation or requirement?
Historical Expectations	What have we always done that we cannot change?
Anticipated Impacts	What is the anticipated impact of the service on existing resources? On other users? On the environment? What is the anticipated impact of not providing the service?
Social Value	What is the perceived social value of the service by constituents, city staff and leadership, and policy makers? Is it a community builder?

THE BENEFITS FILTER

The principal foundation of the Pyramid is the Benefits Filter. Conceptually, the base level of the pyramid represents the mainstay of a public parks and recreation system. Services appropriate to higher levels of the pyramid should only be offered when the preceding levels below are comprehensive enough to provide a foundation for the next level. This foundation and upward progression is intended to represent public parks and recreation's core mission, while also reflecting the growth and maturity of an organization as it enhances its service offerings.

It is often easier to integrate the values of the organization with its mission if they can be visualized. An ideal philosophical model for this purpose is the pyramid. In addition to a physical structure, *pyramid* is defined by Webster's Dictionary as "an immaterial structure built on a broad supporting base and narrowing gradually to an apex." Parks and recreation programs are built with a broad supporting base of core services, enhanced with more specialized services as resources allow. Envision a pyramid sectioned horizontally into five levels.

MOSTLY COMMUNITY Benefit

The foundational level of the Pyramid is the largest, and includes those services including programs and facilities which **MOSTLY** benefit the **COMMUNITY** as a whole. These services may increase property values, provide safety, address social needs, and enhance quality of life for residents. The community generally pays for these basic services via tax support. These services are generally offered to residents at a minimal charge or with no fee. A large percentage of the agency's tax support would fund this level of the Pyramid.

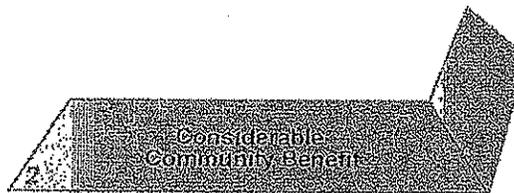


Examples of these services could include: the existence of the community parks and recreation system, the ability for youngsters to visit facilities on an informal basis, low-income or scholarship programs, park and facility planning and design, park maintenance, or others.

NOTE: All examples above are generic – individual agencies vary in their determination of which services belong in the foundation level of the Pyramid based upon agency values, vision, mission, demographics, goals, etc.

CONSIDERABLE COMMUNITY Benefit

The second and smaller level of the Pyramid represents services which promote individual physical and mental well-being, and may begin to provide skill development. They are generally traditionally expected services and/or beginner instructional levels. These services are typically assigned fees based upon a specified percentage of direct (and may also include indirect) costs. These costs are partially offset by both a tax subsidy to account for **CONSIDERABLE COMMUNITY** benefit and participant fees to account for the **individual** benefit received from the service.



Examples of these services could include: the capacity for teens and adults to visit facilities on an informal basis, ranger led interpretive programs, beginning level instructional programs and classes, etc.

BALANCED INDIVIDUAL/COMMUNITY Benefit

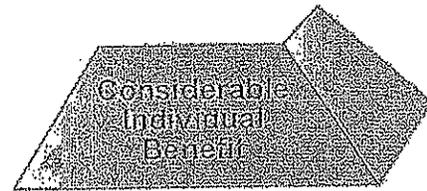
The third and even smaller level of the Pyramid represents services that promote individual physical and mental well-being, and provide an intermediate level of skill development. This level provides balanced INDIVIDUAL and COMMUNITY benefit and should be priced accordingly. The individual fee is set to recover a higher percentage of cost than those services that fall within lower Pyramid levels.



Examples of these services could include: summer recreational day camp, summer sports leagues, year-round swim team, etc.

CONSIDERABLE INDIVIDUAL Benefit

The fourth and still smaller Pyramid level represents specialized services generally for specific groups, and those which may have a competitive focus. Services in this level may be priced to recover full cost, including all direct and indirect expenses.



Examples of these services could include: specialty classes, golf, and outdoor adventure programs.

MOSTLY INDIVIDUAL Benefit

At the top of the Pyramid, the fifth and smallest level represents services which have profit center potential, may be in an enterprise fund, may be in the same market space as the private sector, or may fall outside the core mission of the agency. In this level, services should be priced to recover full cost in addition to a designated profit percentage.



Examples of these activities could include: elite diving teams, golf lessons, food concessions, company picnic rentals, and other facility rentals such as for weddings or other services.

Step 3 - Developing the Organization's Categories of Service

In order to avoid trying to determine cost recovery or subsidy allocation levels for each individual agency service including every program, facility, or property, it is advantageous to categorize agency services into like categories. This step also includes the development of category definitions that detail and define each category and service inventory "checks and balances" to ensure that all agency services belong within a developed category. *Examples of Categories of Service could include: Beginner Instructional Classes, Special Events, and Concessions/Vending.*

Step 4 - Sorting the Categories of Service onto the Pyramid

It is critical that this sorting step be done with staff, governing body, and citizen representatives involved. This is where ownership is created for the philosophy, while participants discover the current and possibly varied operating histories, cultures, and organizational values, vision, and mission. It is the time to develop consensus and get everyone on the same page - the page that is written together. Remember, this effort must reflect the community and must align with the thinking of policy makers.

Sample Policy Development Language:

XXX community brought together staff from across the department, agency leadership, and citizens to sort existing programs into each level of the Pyramid. The process was facilitated by an objective and impartial facilitator in order to hear all viewpoints. It generated discussion and debate as participants discovered what different people had to say about serving culturally and economically varied segments of the community, about historic versus active-use parks, about the importance of adult versus youth versus senior activities, and other philosophical and values-based discussions. This process gets at both the "what" and "why" with the intention of identifying common ground and consensus.

Step 5 - Defining Direct and Indirect Costs

The definition of direct and indirect costs can vary from agency to agency. What is important is that all costs associated with directly running a program or providing a service are identified and consistently applied across the system. Direct costs typically include all the specific, identifiable expenses (fixed and variable) associated with providing a service. These expenses would not exist without the service and may be variable costs. Defining direct costs, along with examples and relative formulas is necessary during this step.

Indirect costs typically encompass overhead (fixed and variable) including the administrative costs of the agency. These costs would exist without any specific service but may also be attributed to a specific agency operation (in which case they are direct expenses of that operation). If desired, all or a portion of indirect costs can be allocated, in which case they become a direct cost allocation.

Step 6 - Determining (or Confirming) Current Subsidy/Cost Recovery Levels

This step establishes the expectation that the agency will confirm or determine current cost recovery and subsidy allocation levels by service area based on the new or revised definition of direct and in-direct costs. This will include consideration of revenues sources and services costs or expenses. Typically, staff may not be cost accounting consistently, and these inconsistencies will become apparent. Results of this step will identify whether staff members know what it costs to provide services to the community, whether staff have the capacity or resources necessary to account for and track costs, whether accurate cost recovery levels can be identified, and whether cost centers or general ledger line items align with how the agency may want to track these costs in the future.

Step 7 - Establishing Cost Recovery/Subsidy Goals

Subsidy and cost recovery are complementary. If a program is subsidized at 75%, it has a 25% cost recovery, and vice-versa. It is more powerful to work through this exercise thinking about where the tax subsidy is used rather than what is the cost recovery. When it is complete, you can reverse thinking to articulate the cost recovery philosophy, as necessary.

The overall subsidy/cost recovery level is comprised of the average of everything in all of the levels together is a whole. This step identifies what the current subsidy level is for the programs sorted into each level. There may be quite a range within each level, and some programs could overlap with other levels of the pyramid. This will be rectified in the final steps.

This step must reflect your community and must align with the thinking of policy makers regarding the broad picture financial goals and objectives.

Examples

Categories in the bottom level of the Pyramid may be completely or mostly subsidized, with the agency having established limited cost recovery to convey the value of the experience to the user. An established 90-100% subsidy articulates the significant community benefit resulting from these categories.

The top level of the Pyramid may range from 0% subsidy to 50% excess revenues above all costs, or more. Or, the agency may not have any Categories of Service in the top level.

Step 8 - Understanding and Preparing for Influential Factors and Considerations

Inherent to sorting programs onto the Pyramid model using the Benefits and other filters is the realization that other factors come into play. This can result in decisions to place services in other levels than might first be thought. These factors also follow a continuum; however, do not necessarily follow the five levels like the Benefits Filter. In other words, a specific continuum may fall completely within the first two levels of the Pyramid. These factors can aid in determining core versus ancillary services. These factors represent a layering effect and should be used to make adjustments to an initial placement on the Pyramid.

THE COMMITMENT FACTOR: What is the intensity of the program; what is the commitment of the participant?

Drop-In Opportunities Instructional – Basic Instructional – Intermediate Competitive – Not Recreational Specialized

THE TRENDS FACTOR: Is the program or service tried and true, or is it a fad?

Basic Traditionally Expected Staying Current with Trends Cool, Cutting Edge Far Out

THE POLITICAL FILTER: What is out of our control?

This filter does not operate on a continuum, but is a reality, and will dictate from time to time where certain programs fit in the pyramid

THE MARKETING FACTOR: What is the effect of the program in attracting customers?

Loss Leader Popular – High Willingness to Pay

THE RELATIVE COST TO PROVIDE FACTOR: What is the cost per participant?

Low Cost per Participant Medium Cost per Participant High Cost per Participant

THE ECONOMIC CONDITIONS FACTOR: What are the financial realities of the community?

Low Ability to Pay Pay to Play

FINANCIAL GOALS FACTOR: Are we targeting a financial goal such as increasing sustainability, decreasing subsidy reliance?

100%
Subsidized

Generates Excess
Revenue over Direct
Expenditures

Step 9: Implementation

Across the country, ranges in overall cost recovery levels can vary from less than 10% to over 100%. The agency sets their goals based upon values, vision, mission, stakeholder input, funding, and/or other criteria. This process may have been completed to determine present cost recovery levels, or the agency may have needed to increase cost recovery levels in order to meet budget targets. Sometimes, simply implementing a policy to develop equity is enough without a concerted effort to increase revenues. Upon completion of steps 1-8, the agency is positioned to illustrate and articulate where it has been and where it is heading from a financial perspective.

Step 10: Evaluation

The results of this process may be used to:

- * articulate and illustrate a comprehensive cost recovery and subsidy allocation philosophy
- * train staff at all levels as to why and how things are priced the way they are
- * shift subsidy to where it is most appropriately needed
- * benchmark future financial performance
- * enhance financial sustainability
- * recommend service reductions to meet budget subsidy targets, or show how revenues can be increased as an alternative
- * justifiably price new services

This Cost Recovery/Subsidy Allocation Philosophy: The Pyramid Methodology Outline is provided by:



GreenPlay, LLC

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Item #4

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: April 4, 2016
RE: Capital Projects Fund

Attached is an analysis of current and proposed Revenue and Expenditure Budgets for specific Capital Projects as of April 4, 2016. If adopted as presented, it will adjust funding and officially close out projects as listed below:

Close Project	Project	Funding Adjustment	Notes
	44120 Mansfield Community Playground	\$ 14,766	Appropriate contributions
Close	81823 Financial Control Review	-	Close project; no funding adjustment
Close	81920 NEXTGENCT Impact Analysis	(5,360)	Lower cost than projected
Close	82830 Thermal Image Cameras	(500)	Lower cost than projected
Close	82837 Chest Compression Units	(6,981)	Lower cost than projected
Close	82838 Commercial Gear Washer	(1,625)	Lower cost than projected
Close	83531 North Eagleville Walkway	51,624	Increased costs/paid by UConn
Close	83642 WINCOG Equipment – Regional	(9,681)	Move to 83836 - Regional Purchase
Close	83643 Pavement Management Study	(50)	Lower cost than projected
Close	83645 Skidsteer & Trailer	(775)	Lower cost than projected
Close	83729 Snowplows	-	Close project; no funding adjustment
	83836 Vac All Truck	9,681	Higher than projected; Fund from 83642
Close	83917 GPS Units	-	Close project; no funding adjustment
	84103 Storrs Center Reserve	252,881	Appropriate fee revenue & local support
Close	84106 Fern Road Bus Garage	(166)	Lower cost than projected
	84135 Town Square	12,390	Appropriated contributions
Close	85806 Skate Park	(71)	Lower cost than projected
Close	85812 Comm Center Facility Upgrades	(933)	Close out original project; move to 86304
	85835 Parks & Preserves Management	26,257	WHIP grant; move from 270 Fund to CIP
Close	86298 School Security Grant	-	Close project; no funding adjustment
	86304 Comm Center Repairs & Improv.	933	Move balance from project #85812
Close	86311 Tractor Replacement	-	Close project; no funding adjustment

Note: The net adjustment reduces the CNR Fund contribution to Capital by \$5,466.

JOB #	DESCRIPTION	FUNDING SOURCE	REVENUE BUDGET				OVER/ (UNDER) PROPOSED	EXPENDITURE BUDGET				BALANCE TO SPEND (OVERSPENT)
			CURRENT BUDGET	PROPOSED CHANGE	AMENDED BUDGET	ACTUAL REVENUES		CURRENT BUDGET	PROPOSED CHANGE	AMENDED BUDGET	ACTUAL EXPEND.	
44120	Mansfield Community Playground	State Grant	100,000	-	100,000	100,000	-	-	-	-	-	-
		Contributions	278,568	14,766	293,334	293,334	-	-	-	-	-	-
		CNR	132,070	-	132,070	132,070	-	-	-	-	-	-
			510,638	14,766	525,404	525,404	-	510,638	14,766	525,404	514,593	10,811
81611	Pool Cars	State Support	37,000	(6,023)	30,977	30,977	-	-	-	-	-	-
		Other	13,140	-	13,140	13,140	-	-	-	-	-	-
		CNR	132,054	6,023	138,077	132,054	(6,023)	-	-	-	-	-
			182,194	-	182,194	176,171	(6,023)	182,194	-	182,194	164,463	17,731
* 81823	Financial Control Review	CNR	52,500	-	52,500	52,500	-	-	-	-	-	-
			52,500	-	52,500	52,500	-	52,500	-	52,500	52,500	-
* 81920	NEXTGENCT Impact Analysis	Local Support - UCONN	75,000	(4,020)	70,980	70,980	-	-	-	-	-	-
		CNR	25,000	(1,340)	23,660	25,000	1,340	-	-	-	-	-
			100,000	(5,360)	94,640	95,980	1,340	100,000	(5,360)	94,640	94,640	-
* 82830	Thermal Image Cameras	CNR	20,000	(500)	19,500	20,000	500	-	-	-	-	-
			20,000	(500)	19,500	20,000	500	20,000	(500)	19,500	19,500	-
* 82837	Chest Compression Units	CNR	48,000	(6,981)	41,019	48,000	6,981	-	-	-	-	-
			48,000	(6,981)	41,019	48,000	6,981	48,000	(6,981)	41,019	41,019	-
* 82838	Commercial Gear Washer	CNR	8,000	(1,625)	6,375	8,000	1,625	-	-	-	-	-
			8,000	(1,625)	6,375	8,000	1,625	8,000	(1,625)	6,375	6,375	-
* 83531	North Eagleville Walkway	Local Support-UCONN	245,540	51,624	297,164	297,164	-	-	-	-	-	-
			245,540	51,624	297,164	297,164	-	245,540	51,624	297,164	297,164	-
* 83642	WINCOG Equipment - Regional	CNR	25,000	(9,681)	15,319	25,000	9,681	-	-	-	-	-
			25,000	(9,681)	15,319	25,000	9,681	25,000	(9,681)	15,319	15,319	-
* 83643	Pavement Management Study	CNR	50,000	(50)	49,950	50,000	50	-	-	-	-	-
			50,000	(50)	49,950	50,000	50	50,000	(50)	49,950	49,950	-
* 83645	Skidsteer and Trailer	CNR	71,000	(775)	70,225	71,000	775	-	-	-	-	-
			71,000	(775)	70,225	71,000	775	71,000	(775)	70,225	70,225	-
* 83729	Snowplows	CNR	26,500	-	26,500	26,500	-	-	-	-	-	-
			26,500	-	26,500	26,500	-	26,500	-	26,500	26,500	-
83836	Vac All Truck	Other	45,000	-	45,000	45,000	-	-	-	-	-	-
		CNR	25,000	9,681	34,681	25,000	(9,681)	-	-	-	-	-
			70,000	9,681	79,681	70,000	(9,681)	70,000	9,681	79,681	-	79,681
* 83917	GPS Units	CNR	15,000	-	15,000	15,000	-	-	-	-	-	-
			15,000	-	15,000	15,000	-	15,000	-	15,000	15,000	-
84103	Storrs Center Reserve	Permit Fees	1,064,834	98,322	1,163,156	1,163,156	-	-	-	-	-	-
		Local Support	-	13,287	13,287	13,287	-	-	-	-	-	-
		Local Support - Leyland	226,220	100,000	326,220	326,220	-	-	-	-	-	-
		Fire Safety Fees	549,465	20,443	569,908	569,908	-	-	-	-	-	-
		Other - Insurance Reimb	-	20,829	20,829	20,829	-	-	-	-	-	-
		CNR	1,370,376	-	1,370,376	1,370,376	-	-	-	-	-	-
		3,210,895	252,881	3,463,777	3,463,777	-	3,210,895	252,881	3,463,777	2,816,449	647,327	

PROPOSED CAPITAL FUND BUDGET CHANGES
APRIL 4, 2016

JOB #	DESCRIPTION	FUNDING SOURCE	REVENUE BUDGET				OVER/ (UNDER) PROPOSED	EXPENDITURE BUDGET				BALANCE TO SPEND (OVERSPENT)
			CURRENT BUDGET	PROPOSED CHANGE	AMENDED BUDGET	ACTUAL REVENUES		CURRENT BUDGET	PROPOSED CHANGE	AMENDED BUDGET	ACTUAL EXPEND.	
* 84106	Fern Road Bus Garage	CNR	10,000	(166)	9,834	10,000	166	10,000	(166)	9,834	9,834	-
			10,000	(166)	9,834	10,000	166	10,000	(166)	9,834	9,834	-
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	12,390	378,502	378,502	-	-	-	-	-	-
			966,112	12,390	978,502	978,502	-	966,112	12,390	978,502	916,416	62,086
* 85806	Skate Park	Contributions	90,500	-	90,500	90,500	-	-	-	-	-	-
		CNR	40,000	(71)	39,929	40,000	71	130,500	(71)	130,429	130,429	-
			130,500	(71)	130,429	130,500	71	130,500	(71)	130,429	130,429	-
* 85812	Comm Center Facility Upgrades	CNR	56,000	(933)	55,067	56,000	933	56,000	(933)	55,067	55,067	-
			56,000	(933)	55,067	56,000	933	56,000	(933)	55,067	55,067	-
85835	Parks & Preserves Management (WHIP Grants)	CNR	9,200	-	9,200	9,200	-	-	-	-	-	-
		Other - 270 fund	-	26,257	26,257	26,257	-	-	-	-	-	-
			9,200	26,257	35,457	35,457	-	9,200	26,257	35,457	-	35,457
* 86298	School Security Grant	State Support	133,828	(18)	133,810	133,810	(0)	-	-	-	-	-
		CNR	-	18	18	-	(18)	133,828	-	133,828	133,828	-
			133,828	-	133,828	133,810	(18)	133,828	-	133,828	133,828	-
86304	Comm Ctr Repairs & Improvements	CNR	44,200	933	45,133	44,200	(933)	44,200	933	45,133	43,921	1,213
			44,200	933	45,133	44,200	(933)	44,200	933	45,133	43,921	1,213
* 86311	Tractor Replacement	CNR	20,000	-	20,000	20,000	-	20,000	-	20,000	20,000	-
			20,000	-	20,000	20,000	-	20,000	-	20,000	20,000	-
			5,910,107	342,392	6,252,499	6,257,965	5,466	5,910,107	342,392	6,252,499	5,477,875	774,624

Change in Funding:		
Contributions		27,156
CNR		(5,466)
Fire Safety Code Fees		20,443
Local Support		13,287
Local Support - Leyland		100,000
Local Support - UCONN		47,604
Other - 270 Fund		26,257
Other - Insurance Reimb.		20,829
Permit Fees		98,322
State Support		(8,041)
		342,392