

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING

Thursday, September 22, 2016

Audrey P. Beck Building
Conference Room C
6:30pm

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
2. Fraud Risk Assessment Implementation
3. Purchasing Ordinance Review
4. Financial Management Goals/Policies – Debt Performance

NEW BUSINESS

1. Quarterly Financial Statements dated June 30, 2016
2. FY 2015/16 Proposed Yearend Transfers
3. FY 2015/16 Proposed Capital Improvement Program
4. Mansfield Discovery Depot

COMMUNICATIONS/OTHER BUSINESS/FUTURE AGENDA ITEMS

ADJOURNMENT

TOWN OF MANSFIELD
FINANCE COMMITTEE MEETING
MINUTES OF AUGUST 8, 2016 (as revised)

Members Present: Ryan (Chair), Raymond, Marcellino

Other Council Members Present: Shapiro, Shaiken (6:37pm), Sargent (6:39pm)

Staff Present: Trahan, Meriwether

Guests: None

1. Meeting called to order at 5:30pm
2. Approval of minutes for July 28, 2016
Marcellino moved and Raymond seconded to approve the minutes of the July 28, 2016 meeting as presented. Motion passed unanimously.
3. Opportunity for Public Comment – Betty Wassmundt, Old Turnpike Road, expressed concerns regarding the sewer agreement with UConn and future liabilities for medical and pension benefits of shared service employees.
4. Staff Reports – Finance Director Trahan provided a copy of a communication received from the Conn. Conference of Municipalities regarding LED streetlights. This communication, along with a report from the US Dept. of Energy is attached to these minutes.
5. Policies and Procedures Update – Amy Meriwether, Accounting Manager discussed the status of the annual review of the policies and procedures. A proposed red-lined version of changes will be presented to the Finance Committee once changes to the Purchasing Ordinance have been decided upon.
6. Fraud Risk Assessment Update – Meriwether reviewed the Table of Recommendations provided by Cohn Reznick highlighting the status of implementation, resolutions if not implemented, the cost analysis, and answered questions from the Committee. The Committee flagged a number of items for further review. The Committee also expressed its support for discussing going “cashless” at the Transfer Station, as recommended in the Fraud Risk Assessment, with the Solid Waste Fund Advisory Committee. PW Director John Carrington and Finance Director Trahan will request to meet with the Advisory Committee.
7. Purchasing Ordinance Review – Tabled until the next meeting due to limited time.
8. Debt Performance Goals – This item will be discussed further at the September meeting.
9. Preliminary Yearend Results – Trahan reviewed the preliminary yearend results with the Committee. These are preliminary only and adjustments referred to in the estimates will come to the Committee and the Town Council for approval in the Yearend Budget Adjustments.
10. Communications/Other Business/Future Agenda Items - None
11. Adjournment. The meeting adjourned at 6:52 pm.
Marcellino moved and Ryan seconded to adjourn. Motion passed unanimously.

Respectfully Submitted,
Cherie Trahan, Director of Finance

Cherie Trahan

From: Matthew W. Hart
Date: Thursday, August 04, 2016 9:51 PM
To: Cherie Trahan
Subject: FW: Advice Regarding LED Street Lighting
Attachments: LED Street Lighting.pdf

Please share with the team.

Thanks,

Matt Hart
Town Manager
Town of Mansfield
508-429-3336

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From: CAROLYN RYAN [mailto:CRYAN@CCM-CT.ORG] On Behalf Of CCM Public Policy and Advocacy
Date: Wednesday, July 13, 2016 3:02 PM
Subject: Advice Regarding LED Street Lighting



To: CCM Members
From: Joe DeLong

Attached is a June 21, 2016 posting by the US Department of Energy (DoE) offering important insights on street lighting, including LED and other technologies. As the DoE states: “[I]t’s important to note that these issues are neither new nor restricted to LED Technology...if one compares the blue content of LED source with that of any other source, with both sources at the same CCT, the LED source emits out the same amount of blue. This applies to halogen, fluorescent, high-pressure sodium, metal halide, induction, and other source types.”

The DoE concludes:

Some media coverage of concerns about blue light, light at night, and dark-sky issues can give the impression that LEDs are the enemy, when in fact they're a critical part of the solution, which the AMA acknowledges. It's important to remember that these issues have been around for decades, long before the emergence of LED technology. The key takeaway from the AMA's guidance is the importance of properly matching lighting products with the given application, no matter what technology is used. More than any other technology, LEDs offer the capability to provide, for each application, the right amount of light, with the right spectrum, where you need it, when you need it.

CCM already has contacted the three firms selected by our member towns and cities for street lighting services to ensure that their lighting designs, as recommended by the DoE: "...make sure the emitted spectrum supports visibility, safety, and the health of humans and other living creatures; and to limit glare for pedestrians, bicyclists, and drivers."

CCM also has contacted Eversource to ensure that it is aware of municipal concerns regarding the choice of equipment for its intended statewide deployment of LED streetlights.

Finally, CCM continues to encourage municipalities to investigate options for streetlight ownership and upgrade to LED technology, which continues to offer the possibility of long-term savings and improved system performance.

For questions about the above or street lighting generally, CCM members should contact Andy Merola at (203) 498-3056, or amerola@ccm-ct.org.



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SSL Postings

U.S. DEPARTMENT OF ENERGY

June 21, 2016

LED Street Lighting

The American Medical Association's (AMA) recently adopted community guidance on street lighting adds another influential voice to issues that have been discussed in the lighting community for some time now, regarding light at night, its potential impacts on human health and the environment, and how best to minimize those impacts. While the AMA's guidance is intended to reduce the harmful human and environmental effects of street lighting in general, it focuses on LEDs in particular. But it's important to note that these issues are neither new nor restricted to LED technology.

As explained in the DOE Fact Sheet True Colors, there's nothing inherently different about the blue light emitted by LEDs; that is, at the same power and wavelength, electromagnetic energy is the same, regardless of source type. And as the potential for undesirable effects from exposure to light at night emerges from evolving research, the implications apply to *all* light sources – including, but by no means limited to, LEDs. Further, these research results are often also relevant to light we receive from televisions, phones, computer displays, and other such devices.

While there's nothing inherently dangerous about LED lighting, it should be used with the same prudence with which we use any other technology. This means that although LED lighting is an energy-efficient way to illuminate streets, it's important to direct the light only where it's needed; to make sure the emitted spectrum supports visibility, safety, and the health of humans and other living creatures; and to limit glare for pedestrians, bicyclists, and drivers.

In that regard, LEDs have a number of distinct advantages over other lighting technologies. For one thing, their dimmability means LED street lighting systems can now provide only the level of illumination needed at any given time – which is nearly impossible for conventional street lighting products. And LEDs also offer a high degree of control over the pattern and evenness of light on the ground. By contrast, conventional lamp-based technologies produce light in all directions, so more than half of the output is typically redirected toward the desired target by means of reflectors and lenses. This results in a considerable amount of light

spilling in unwanted directions and spreading unevenly across the area, which not only wastes energy but may also cause light-at-night problems, such as impacts on wildlife. When an LED replaces an incumbent product, such as a high-pressure sodium streetlight, the LED can often meet the illumination requirement with only half of the total lumens of the incumbent lamp.

What's more, unlike other lighting technologies, the spectral content of LEDs can be tailored to order – which means that, for example, the blue light emitted can be minimized. As noted above, there isn't anything special about the blue light emitted by an LED. The "blue" spectrum of visible light actually covers a range of wavelengths, from blue-violet to blue-green, although there's no specific definition of "blue light." Correlated color temperature (CCT) is a rough measure of the balance of energy in a spectrum, with lower values indicating relatively less blue content. While CCT doesn't explicitly characterize the potential for nonvisual effects, it's generally able to indicate the spectrum-specific potential for these effects, which also critically depend on quantity and duration of exposure. In point of fact, if one compares the blue content of an LED source with that of any other source, with both sources at the same CCT, the LED source emits about the same amount of blue. This applies to halogen, fluorescent, high-pressure sodium, metal halide, induction, and other source types.

LED street lighting products are available in a range of possible CCTs. Exterior LED lighting products with lower CCTs are now relatively easy to find (although, typically, they're slightly less energy-efficient than those with higher CCTs). At extremely low CCTs, such as the 2200K of high-pressure sodium, the light no longer appears white, and colors can be substantially distorted, reducing visibility. Low CCTs may be beneficial for reducing nonvisual impacts, but they may also reduce the effectiveness of the lighting, potentially even requiring designs with more lumens – which may completely negate the effects of reducing the relative amount of blue light emission.

Some media coverage of concerns about blue light, light at night, and dark-sky issues can give the impression that LEDs are the enemy, when in fact they're a critical part of the solution, which the AMA acknowledges. It's important to remember that these issues have been around for decades, long before the emergence of LED technology. The key takeaway from the AMA's guidance is the importance of properly matching lighting products with the given application, no matter what technology is used. More than any other technology, LEDs offer the capability to provide, for each application, the right amount of light, with the right spectrum, where you need it, when you need it.

Best regards,
Jim Brodrick



Town of Mansfield Department of Finance

To: Mansfield Finance Committee
From: Cherie Trahan, Director *CT*
CC: Matt Hart, Town Manager, Amy Meriwether, Accounting Manager/Treasurer
Date: August 8, 2016
Re: Purchasing Order Activity and Approval Levels

In reviewing the Purchasing Ordinance, the Finance Committee was interested in knowing the volume of purchase orders at the various possible thresholds of approval. This information will be helpful in determining if adjustments to approval or Request for Proposal/Qualifications levels is warranted.

The table below reflects the approval levels for purchase orders that are currently set up in the Financial Management System. Based on our settings in the Financial Management System, the Finance Director reviews and approves any purchase orders \$5,000 or more.

Approval Level	Town Funds	Mansfield Board	Region 19	Other Entities
1 All PO's	Dept. Head	Principal	Superintendent	Entity Director
2 All PO's	Accounting Mgr.	Superintendent	Accounting Mgr.	Accounting Mgr.
3 Over \$5,000	Finance Director	Accounting Mgr. Finance Director	Finance Director	Finance Director

The table below reflects the volume of purchase orders at various dollar amount thresholds. The Purchase Orders issued in FY 2015/16 were used for this analysis.

Dollar Threshold	Number of PO's	Cumulative No. of PO's	Total Dollar Value	Average PO Value
.01 – 999.99	3523		\$1,039,221	\$295
1,000.00 – 4,999.99	1073	4,596	\$2,373,602	\$2,212
5,000.00 – 7,499.99	148	4,744	\$884,713	\$5,978
7,500.00 – 14,999.99	151	4,895	\$1,587,557	\$10,514
15,000.00 – 24,999.99	98	4,993	\$1,893,230	\$19,319
25,000.00 – 49,999.99	92	5,085	\$3,301,150	\$35,882
50,000.00 – 99,999.99	54	5,139	\$3,550,208	\$65,745
100,000.00 and over	34	5,173	\$10,943,893	\$321,879

Currently, based on our Financial Policies & Procedures, any purchases for good & services between \$5,000 – 7,499.99 require that the purchaser obtain (3) quotes if possible.

Based on the Purchasing Ordinance we require a Best Value Source Selection Form be completed and approved by the Purchasing Agent (Finance Director) for any purchase of \$7,500 or more for goods and purchased services. This form documents how the purchaser went about selecting a vendor for the desired product or service. It must be approved by the Purchasing Agent before the purchase can be made with the vendor. It is the Purchasing Agent's responsibility to ensure that a fair and competitive (if possible) process has been followed.

Professional and Technical Services:

Currently, Professional and Technical Services of \$10,000 or more require a Request for Proposal or Request for Qualifications process documented with a Best Value Source Selection Form. A large number of purchase orders for professional and technical services are for specialized educational services, ie occupational/physical therapy, outplaced tuition, etc. which are not subject to the guidelines in the Purchasing Ordinance. However a Best Value Source Selection Form is required to be approved by the Finance Director in order for the purchase order to be issued.

Below is a table reflecting the professional and technical service purchase orders that were issued in FY 2015/16. The table breaks the purchase orders down by value/cost and type of service.

PO Value Range	Total PO's (Count) Value	Specialized Ed Services	Legal & Audit Services	Architects, Engineers, Surv/Appr	Police Services	Other / Miscellane ous
10,000.00 – 24,999.99	(56) \$904,232	(26) \$391,977	(7) \$139,250	(7) \$111,115	(13) \$216,017	(3) \$45,873
25,000.00 – 49,999.99	(24) \$852,441	(16) \$583,430	(5) \$161,112	(2) \$77,742	(1) \$30,157	
50,000.00 – 99,999.00	(20) \$1,283,936	(17) \$1,085,796	(1) \$52,500	(1) \$51,000		(1) \$94,640
100,000.00 and over	(7) \$2,747,995	(4) \$763,360	(1) \$200,000		(1) \$1,282,504	(1) \$502,130

The five thresholds that need to be reviewed and possibly updated are:

- (1) Level at which the purchaser is required to get (3) quotes (currently \$5,000)
- (2) Level at which the Finance Director approves the PO (currently \$5,000)
- (3) Level at which the Best Value Source Selection Form is required (currently \$7,500)
- (4) Level at which Professional & Technical services require a RFP/RFQ (currently \$10,000)
- (5) Level at which cumulative contracts with a single vendor are reported to the Finance Committee

Below are two possible options for your consideration:

Threshold	Current	Option 1	Option 2
Require 3 Quotes	\$5,000	\$5,000	\$5,000
Finance Director Approval	\$5,000	\$5,000	\$7,500
Best Value Source Selection Form	\$7,500	\$7,500	\$10,000
Professional & Technical RFP/RFQ	\$10,000	\$25,000	\$25,000
Cumulative Contract Value	N/A	\$50,000	\$50,000

Proposed Revisions – Version 2 – 8/8/16

Chapter 76. Purchasing

[HISTORY: Adopted by the Town Council of the Town of Mansfield 6-22-2009, effective 7-22-2009.[1] Amendments noted where applicable.]

GENERAL REFERENCES

Administrative departments — See Ch. 2.

Code of Ethics — See Ch. 25.

Disposal of property — See Ch. 73.

Reserve Fund — See Ch. 85.

[1] Editor's Note: This ordinance also superseded former Ch. 76, Purchasing, adopted 5-29-1990.

§ 76-1. Title.

This chapter shall be known and may be cited as "The Ordinance for Obtaining Goods and Services."

§ 76-2. Legislative authority.

This chapter is enacted pursuant to the provisions of Town Charter § C506B(1)(c).

§ 76-3. Purpose; applicability; environmental considerations.

- A. The purpose of this chapter is to provide a set of procedures designed to obtain the best possible value for the necessary goods and services purchased by the Town of Mansfield, in accordance with Article V, § C506, of the Town Charter. It shall be the general policy and presumption of the Town Council that contracts for the procurement of supplies, materials, equipment, property or services shall be entered into pursuant to a competitive process. The Town Council has also determined that competitive bidding in some instances may be against the best interest of the Town. The Council, therefore, invokes its powers under Article V, § C506B(1)(c), of the Town Charter to establish this chapter designed to better ensure receipt by the Town of the best possible value for necessary goods and services by taking advantage of all prudent purchasing methods and opportunities available in the marketplace, including the open competitive bidding

process, and delegates authority to implement these procedures to the Purchasing Agent. These procedures are further designed to provide for the fair and equitable treatment of all persons involved in public purchasing by the Town of Mansfield.

- B. This chapter shall apply to the purchase of all supplies, materials, equipment and other commodities and contractual services and construction (hereafter referred to as "products and services") required by any department, agency, board or commission of the Town, irrespective of the source of funds, except the purchase of specialized goods and contractual services for the purpose of instruction by the Board of Education. The Mansfield Board of Education and the Region 19 Board of Education shall be encouraged to adopt purchasing regulations similar to the provisions of this chapter. Nothing herein contained shall be construed to prevent the Director of Finance from serving, to the extent requested, as the Purchasing Agent for all requirements of the Board(s) of Education.
- C. In order to increase the development and awareness of environmentally sound products and services, the Town of Mansfield will ensure that all possible and feasible specifications are reviewed for consideration of environmental impacts. Consideration will be given to those products that, from a life cycle perspective, adversely affect the environment in the least possible way. This means that the Town of Mansfield will make a reasonable and responsible effort to choose product and services that:
 - 1) Are produced in an environmentally responsible manner.
 - 2) Are distributed in an environmentally responsible manner.
 - 3) Cause the least possible damage to the environment.
 - 4) Can be removed in an environmentally responsible manner.

§ 76-4. Solicitation and award procedures.

- A. As provided in the Town Charter, the Director of Finance shall serve as the Purchasing Agent for the Town, and shall be responsible for the procurement of all products and services for the Town. Subject to the limitations set forth in the Charter and in § 76-3B of this chapter, the Purchasing Agent shall have the authority to approve all contract specifications, prescribe the method of source selection to be utilized in the procurement of all products or services, award all contracts for products and services based on a determination of the bidder who offers the best value to the Town, and shall have the authority necessary to enforce the purchasing provisions of the Charter and these rules. In addition, the Purchasing Agent shall have the following specific duties:

- 1) To inspect all supplies, material and equipment ordered by and delivered to the Town to ensure compliance with specifications and conditions affecting the purchase

thereof, or delegate the inspection thereof to such Town employees as are authorized to purchase said supplies, materials or equipment in accordance with Subsection B of this section.

- ~~4~~2) To procure and award contracts for, or supervise the procurement of, all products and services needed by the Town, and to maintain custody and care of all contracts for goods and contractual services to which the Town is a party.
- ~~2~~3) To transfer between offices or sell, trade, or otherwise dispose of surplus supplies, materials, or equipment belonging to the Town.
- ~~2~~4) To prepare, issue, revise, and maintain all bid specifications and to establish and maintain programs for specification development, and the inspection, testing, and acceptance of products and services.
- ~~4~~5) To prepare and adopt operational procedures governing the procurement functions of the Town.
- ~~5~~6) To have the discretion and authority for cause to disqualify vendors and to declare them to be irresponsible bidders and to remove them from receiving any business from the Town.
- ~~6~~7) To cancel, in whole or in part, an invitation to bid, a request for proposals, or any other solicitation, or to reject, in whole or in part, any and all bids or proposals when to do so is in the best interests of the Town.
- ~~7~~8) To require, when necessary, bid deposits; performance bonds, insurance certificates, and labor and material bonds or other similar instruments or security which protect the interests of the Town.
- ~~8~~9) To procure for the Town all federal and state tax exemptions to which it is entitled.
- ~~2~~10) To ensure that the Town is exempt from state fair trade laws as provided by the Connecticut General Statutes.
- ~~4~~11) To join with other units of government and with private sector organizations in cooperative purchasing plans when the best interests of the Town would be served.

B. Delegation to other Town officials. With the written approval of the Town Manager, the Purchasing Agent may delegate any portion of the authority to purchase certain products and services to other Town employees, if such delegation is deemed necessary and appropriate for the effective and efficient operation of Town government and for the procurement of those items. The Purchasing Agent, with the written approval of the Town Manager, may revoke such delegation at any time. The person to whom such authority is delegated shall be responsible for complying with the requirements of the

Charter, this chapter and any rules or regulations which may exist relating to the execution of the procurement process.

C. Methods of source selection. In accordance with Article V of the Town Charter, unless otherwise prescribed by law, the Purchasing Agent shall take advantage of all prudent purchasing methods and opportunities available in the marketplace. This includes, but is not limited to, such methods as competitive sealed bids, competitive sealed proposals, competitive negotiation, sole-source procurement, small purchase procedures, credit card procedures, bulk ordering, emergency purchases, multi-step bidding, Internet purchasing, use of cooperative purchasing plans and public auctions. In deciding which method to utilize, the Purchasing Agent may take into consideration the following factors:

- 1) How to obtain the best value for the commodity.
- 2) Whether or not to utilize a fixed-price or fixed-service contract under the circumstances.
- 3) Whether quality, availability, or capability is overriding in relation to price.
- 4) Whether the initial installation needs to be evaluated together with subsequent maintenance and service capabilities and what priority should be given to these requirements.
- 5) What benefits are derived from product or service compatibility and standardization and what priority should be given to these requirements.
- 6) Whether the marketplace will respond better to a solicitation permitting not only a range of alternative proposals, but evaluation, discussion, and negotiation of them before making the award.
- 7) What is practicable and advantageous to the Town.
- 8) The availability of vendors.
- 9) The efficiency of the process.
- 10) The fair and equitable treatment of potential participants.
- 11) The degree to which specifications can be made clear and complete.
- 12) The timeliness of the process to the needs of the Town.

D. Award of contract. Contracts shall be awarded, by the Purchasing Agent to the vendor who offers the best value to the Town. The Finance Committee shall be advised in the next quarterly financial report, or sooner when appropriate, when the Purchasing Agent

awards a contract for goods or services (but not professional services as defined in Subsection I) other than by competitive sealed bid in accordance with Article V, § C506B(1)(c), of the Town Charter. Best value shall be determined by consideration of some or all of the following factors as deemed appropriate by the Purchasing Agent.

The Finance Committee shall be advised on a quarterly basis of all vendors whose contracts with the Town or Board reach \$TBD.

On behalf of the Town, the Purchasing Agent shall have the authority and responsibility to execute contracts for the purchase of all products and services for the Town, including professional and technical services under \$TBD. The Town Manager shall have the authority and responsibility to execute contracts for the purchase of all products and services for the Town \$TBD or more.

- 1) The quality, availability, adaptability, and efficiency of use of the products and service to the particular use required.
- 2) The degree to which the provided products and services meet the specified needs of the Town, including consideration, when appropriate, of the compatibility with and ease of integration with existing products, services or systems.
- 3) The number, scope, and significance of conditions or exceptions attached or contained in the bid and the terms of warranties, guarantees, return policies, and insurance provisions.
- 4) Whether the vendor can supply the product or service promptly, or within the specified time, without delay or additional conditions.
- 5) The competitiveness and reasonableness of the total cost or price, including consideration of the total life-cycle cost and any operational costs that are incurred if accepted.
- 6) A cost analysis or a price analysis including the specific elements of costs, the appropriate verification of cost or pricing data, the necessity of certain costs, the reasonableness of amounts estimated for the necessary costs, the reasonableness of allowances for contingencies, the basis used for allocation of indirect costs, and the appropriateness of allocations of particular indirect costs to the proposed contract.
- 7) A price analysis involving an evaluation of prices for the same or similar products or services. Price analysis criteria include, but are not limited to: price submissions of prospective vendors in the current procurement, prior price quotations and contract prices charged by the vendor, prices published in catalogs or price lists, prices available on the open market, and in-house estimates of cost.
- 8) Whether or not the vendor can supply the product or perform the service at the price offered.

- 9) The ability, capacity, experience, skill, and judgment of the vendor to perform the contract.
- 10) The reputation, character and integrity of the vendor.
- 11) The quality of performance on previous contracts or services to the Town or others.
- 12) The previous and existing compliance by the vendor with laws and ordinances or previous performance relating to the contract or service, or on other contracts with the Town or other entities.
- 13) The sufficiency, stability, and future solvency of the financial resources of the vendor.
- 14) The ability of the vendor to provide future maintenance and service for the use of the products or services subject to the contract.

E. Common specifications and standards.

- 1) In accordance with this chapter, all of the Town's departments, agencies, boards and commissions shall work together with the Purchasing Agent to identify common needs and establish standard specifications for the purchase of goods and contractual services which are commonly used by more than one department, agency, board, or commission.
- 2) The Purchasing Agent shall be responsible for identifying goods and contractual services common to the needs of the Town, School Department and their boards and commissions and for preparing and utilizing standard written specifications submitted for such goods and contractual services. After adoption, each standard specification shall, until revised or rescinded, apply in terms and effect to every purchase and contract for said goods or contractual service. The Town Manager may exempt any using agency of the Town from the use of the goods or contractual services in such standard specification if, in his/her judgment, it is in the best interest of the Town to so do.

F. Sole-source procurement and brand name specification.

- 1) It is the policy of the Town to encourage fair and practicable competition consistent with obtaining the best possible value for the necessary products and services required by the Town. Since the use of sole-source procurement or a brand name specification is restrictive, it may be used only when the Purchasing Agent makes a

written determination that there is only one practical source for the required product or service or that only the identified brand name item or items will satisfy the Town's needs and the Town Manager concurs with such finding. A requirement for a particular brand name does not justify sole-source procurement if there is more than one potential vendor for that product or service.

- 2) Any request by a using agency that procurement be restricted to one potential contractor or be limited to a specific brand name shall be accompanied by an explanation as to why no other will be suitable or acceptable to meet the need.
 - 3) A record of all sole-source procurements and brand name specifications shall be maintained. Sole-source records shall list each contractor's name; the amount and type of each contract; a listing of the products or services procured under each contract; and the effective dates of the contract. Brand name records shall list the brand name specification used, the number of suppliers solicited, the identity of these suppliers, the supplier awarded the contract, and the contract price. The Town Council Finance Committee shall be advised, in the next quarterly financial report, or sooner when appropriate, when the Purchasing Agent and the Town Manager have made a determination of brand name or sole-source selection.
- G. All purchases made and contracts executed by the Purchasing Agent shall be pursuant to a written or electronic purchase order from the head of the office, department or agency whose appropriation will be charged, and no contract or order shall be issued to any vendor unless and until the Director of Finance certifies that there is to the credit of such office, department or agency a sufficient unencumbered appropriation balance to pay for the supplies, materials, equipment or contractual services for which the contract or order is to be issued. This requirement may be deferred in the event that an emergency situation requires prompt action by the Purchasing Agent. This subsection will not prevent the use of open purchase orders or the use of a purchasing card program designed to consolidate many small transactions onto a single monthly invoice.
- H. The responsible head of each department, office, institution, board, commission, agency or instrumentality of the Town shall certify, in writing, to the Purchasing Agent the names of such officers or employees who shall be exclusively authorized to sign purchase orders for such respective department, office, institution, board, commission, agency or instrumentality, and all requests for purchases shall be void unless executed by such certified officers or employees and approved by the Purchasing Agent.
- I. **Professional services.** As the procurement of professional services is generally exempt from the requirements of competitive sealed bidding, all contracts for professional services, including legal services, shall be obtained in accordance with the following guidelines, with the exception of the Town Attorney who shall be chosen in accordance with Article III, § C305, of the Town Charter. The Town Manager shall execute an agreement for professional services with the appointed Town Attorney.
- 1) A request for proposal (RFP) or request for qualifications (RFQ) shall be written for all requests for professional services [except as described in Subsection I(3) below] in excess of ~~\$10,000~~\$TBD. The RFP or RFQ shall be written in such a manner as to

describe the requirement to be met, without having the effect of exclusively requiring a proprietary product or service, or procurement from a sole source, unless approved in accordance with the requirements of this section. This requirement may be met by using State contracted pricing or pre-qualified pricing through other governmental or cooperative agency arrangement including but not limited to the Connecticut Conference of Municipalities (CCM) and Capital Region Council of Governments (CRCOG).

- 2) When the scope of work is less precise as determined by the Town Manager, the preferred method of obtaining professional services shall be through the use of competitive negotiation. The process used for the solicitation of proposals shall assure that a reasonable and representative number of vendors are given an opportunity to compete. The Town Manager may limit the number of qualified vendors considered and may approve solicitation by invitation or public notice.
- 3) In accordance with Article III, § C305C, of the Town Charter, the Town Manager, with the approval of the Town Council, may obtain special legal services other than the Town Attorney. In obtaining those services, the Town Manager may consider, in addition to hourly rate, the reputation, character and integrity of the firm, the quality of performance on previous contracts and services to the Town; the ability of the firm to provide these services over an extended period, and the ability, capacity, experience, skill and judgment of the attorneys performing the service.
- 4) The award of a professional services contract shall be done in a manner designed to obtain the best possible value to the Town and with consideration of the factors listed in Subsection D of this section, titled "Award of contract."
- 5) Professional services defined.

a. Professional services are defined as:

- i. Work requiring knowledge of an advanced type in a field of study and which frequently requires special credentialing, certification or licensure. Such areas include but are not limited to engineers, architects, appraisers, medical service providers, consultants, actuaries, banking services, and legal; or
- ii. Work that is original and creative in character in a recognized field or artistic endeavor or requires special abilities and depends primarily on a person's invention, imagination, or creative talent. Such fields or artistic endeavors include but are not limited to the following: health and fitness, cultural arts, crafts, ice skating, and specialty area instructors; and
- iii. Work that requires consistent exercise of independent discretion and judgment to perform according to a provider's own methods and without being subject to the control of the Town except as to the result of the work.

b. Professional service providers shall not be dependent on the Town as their sole client, and must be clearly considered an independent contractor as opposed to an employee as defined by state and federal laws, regulations, and court decisions.

6) On behalf of the Town, the Purchasing Agent shall have the authority and responsibility to execute professional service contracts under \$TBD. ~~†The Town Manager shall have the authority and responsibility to execute professional service contracts in excess of \$10,000\$TBD.~~

J. Invoice schedule. All contracts for goods, contractual services and professional services to which the Town is a party shall include a provision requiring the vendor or contractor to invoice the Town in a timely manner, pursuant to a schedule established by the Purchasing Agent.

K. Custody of contracts. All contracts for goods, contractual services and professional services to which the Town is a party shall be kept in the office of the Purchasing Agent and shall be under the care and custody of the Purchasing Agent unless the Purchasing Agent has delegated the authority to take custody of such a contract to another Town official in accordance with Subsection B of this section. All other contracts to which the Town is a party or to which any officer or board, bureau or commission of the Town, acting in behalf of the Town, is a party shall be kept on file in the Town Clerk's office and shall be under the care and custody of the Town Clerk. When any officer, board, bureau or commission of said Town shall require any original contract in which the Town is interested, as aforesaid, the contract shall not be taken from the Town Clerk's or Purchasing Agent's office until such officer, board, bureau or commission has given a receipt therefor, and a copy of such contract shall be filed with the Town Clerk or Purchasing Agent as soon as the same can be made. The above provisions shall not apply when any such contract is needed for temporary use in the Town building and is returned on the same day that it is taken.



Town of Mansfield Department of Finance

To: Mansfield Finance Committee
From: Cherie Trahan, Director *CT*
CC: Matt Hart, Town Manager, Amy Meriwether, Accounting Manager/Treasurer
Date: September 22, 2016
Re: Debt Affordability Measures

At our last meeting, we discussed various debt affordability measures. The (3) most common measures are:

1. Debt as a % of full assessed value
2. Debt per capita
3. Annual Debt Service as % of expenditures

In order to give you some scenarios to consider, I am researching other local communities for their current policy and their current actual outstanding debt. I have also reached out to our financial advisor to find out the impact of what various debt levels would have on our bond rating.

Once I have all data compiled, hopefully for your October meeting, I will present you with several options to consider, management's recommendation, and what these scenarios would mean in terms of total debt, annual debt service, annual debt service mill rate equivalent, and debt per capita.

While the Debt Management Policy is established to guide debt management decisions, not bind them, careful consideration needs to be given to them. Therefore, I want to have all of the data compiled for you to consider when you review the various options.

INTEROFFICE MEMORANDUM

TO: MANSFIELD TOWN COUNCIL
 FROM: CHERIE TRAHAN *CT*
 DATE: 09/15/16
 SUBJECT: YEAREND BUDGET TRANSFERS - FY 2015/2016

As you are aware, during fiscal year 2015/16, we were concerned about tax collection levels as well as State revenue receipts. Due to these concerns, the Town Manager instituted a discretionary spending freeze in early 2016 which resulted in savings in nearly all departments. By yearend our tax collections actually exceeded budget and we lost a minimal amount in State aid. These revenues, along with the expenditure savings will allow us to take care of some capital needs as well as put \$403,820 into fund balance. Of this amount, \$100,000 will be put in Assigned Fund Balance for any potential tax appeal settlements and \$303,820 will go into Unassigned Fund Balance.

The yearend transfers align the budget with actual expenditures for the year. In addition, we propose an increase to the Transfers Out to Capital of \$143,000. If approved, the Capital Improvement Budget will be amended with funding for the following projects:

a. Council Chambers Carpeting/Walls	\$ 16,500	Paint & Replace carpeting
b. Historical Society Facilities Study	\$ 15,000	Council approved project needed funding
c. Fire Alarm Panel at MCC	\$ 10,000	Needs repair/replacement
d. Library shelving stabilizers	\$ 4,000	To stabilize free standing units
e. Trees	\$ 25,000	Additional funding for ongoing needs
f. Guiderails	\$ 25,000	Additional funding for ongoing needs
g. Office Furniture	\$ 37,500	File storage units (Bldg/PW); TMO furniture
h. Website Design	\$ 10,000	Design upgrades to Town website

The attached schedule provides a breakdown of all the requested transfers. A brief description of the requested expenditure transfers over \$1,000 follows.

Increase in Appropriations

- Registrars: \$1,188 – This increase is for hours worked by the Registrars in excess of the budget.
- General Elections: \$12,901 – This increase is to cover the cost for the Presidential Primary: Printing and Binding (\$2,266); Election Workers (\$8,594); Phone Service (\$815); Food (\$940).
- Revenue Collections: \$2,116 – This increase is primarily due to additional hours worked by the Revenue Specialist to assist during staff transitions, allowing the Revenue Collector to focus on more difficult collection accounts.
- Facilities Management: \$9,753 – This increase is primarily due to Building Maintenance Service needs at various building locations. Most notable items were: well pump repairs (\$3,990) and

disposal of hazardous waste from the oil separator tanks (\$4,743) at the Public Works garage and disposal of hazardous waste from oil separator tanks at the Fire Station (\$3,108).

- Planning & Development: \$10,341 – The adopted budget anticipated charging staff time to the Small Cities Program (\$5,000). However, programs for this year did not warrant staff time and therefore it could not be charged to the program. The balance was for needed professional & technical services related to the Plan of Conservation & Development.
- Planning/Zoning Inland/Wetland: \$1,965 – This increase is for professional and technical services needed for the Town of Chaplin and Mansfield Boundary study (\$6,235). This was offset with savings in Membership Fees/Prof Dues (\$450); Advertising (\$2,334); Printing & Binding (\$1,306).
- Insurance (LAP): \$12,566 – This increase is primarily due to higher premium costs than estimated during the budget process and paid claim deductibles were more than anticipated.
- Contingency: \$146,098 – This increase reflects the amount of unappropriated funds. These funds will revert to Fund Balance.
- Other Financing Uses: \$143,000 – This increase is for the transfer out to Capital as described 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

- Legislative: \$10,003 – Expenditures in a variety of line items were less than anticipated. Travel/Conference Fees funding for annual conferences was not used (\$2,217); Membership Fees/Prof Dues (\$2,784); Prof & Tech Services (\$1,200); Audit Expense (\$2,310); Printing & Binding (\$3,509).
- Human Resources: \$32,998 –HR related legal services were less than anticipated.
- Police Services: \$23,224 – This is mainly due to a reduction in Reimbursable Overtime expenditures than in the past (\$44,251). This savings was offset by increases in the annual billing for Residential State Troopers Program (\$15,034) for a change in staffing; and non-billable Overtime for Town related business (\$10,129).
- Fire Prevention: \$12,684 – Expenditures in a variety of line items were less than anticipated. Water Hydrants budget was increased in anticipation of additional hydrants in Storrs Center and Route 195 (\$6,004); Travel & Conference Fees (\$780); Protective Clothing (\$473); Printing & Binding (\$1,035); Training (\$826); System Support (\$1,635).
- Fire & Emergency Services: \$20,699 – Expenditures in a variety of line items were less than anticipated. Most notable are Work Clothing (\$6,052) due to reissuing uniforms in stock rather than purchasing new uniforms; Ambulance Repair (\$5,977) is due to a credit being received for repairs paid in 14/15 that were covered by warranty service; Equipment Testing (\$4,266) is due

to changing the testing schedule for hoses and ladder testing; Truck Parts (\$8,901) due to removing two pieces of apparatus from service that had previously required many repairs.

- Grounds Maintenance: \$37,859 – Expenditures in a variety of line items were held back due to the spending freeze: Overtime (\$10,126); Sand/Gravel/Cement (\$6,000); Grounds Supplies (\$9,898); Building Supplies (\$2,927); Paint Supplies (\$6,973).
- Equipment Maintenance: \$21,539 – This decrease is primarily due to expenditures in Truck Parts (\$23,736) being less than anticipated.
- Engineering: \$27,986 – This decrease is primarily due to a portion of the Project Engineer’s salary being charged to the Streetscape Capital Project (\$17,058) and less hours being worked by the Interns (\$8,322).
- Youth Services: \$24,767 – This decrease is primarily due to salary savings from the vacancy of the Youth Services Counselor position not being hired until May 2016 (\$9,960). Professional and Technical Services (\$2,165) expenditures were less than anticipated; Positive Youth Development Programs (\$4,497) anticipated programs were not implemented during the staff transition; Other Program Supplies (\$2,710) expenses were less due to anticipated expenditures were charged to grants; Computer Software (\$1,180) expenditures were less due to not renewing licenses for one program and charging the annual fee for another program to a grant.
- Building Inspection: \$13,244 – Expenditures in a variety of line items were less than planned for. Overtime (\$6,813); Temporary (\$830); Membership Fees & Dues (\$460); Training (\$1,165); Prof & Tech Services (\$1,000); Printing & Binding (\$552); Reference Books & Periodicals (\$1,550); and Non-Capitalized Equipment (\$870).
- Employee Benefits: \$69,852 – This decrease is due to savings in a variety of line items mainly due to vacant positions and salary savings throughout the year.

Town of Mansfield
 Yearend Budget Transfers - General Fund
 FY 2015/2016

EXPENDITURES

<u>Department</u>	<u>Budget</u>	<u>Add'l</u>	<u>Reduction</u>	<u>Approp.</u>	<u>YTD Encum. Expenditures</u>	<u>Balance</u>
11100 Legislative	108,600		(10,003)	98,597	98,597	-
12100 Municipal Management	242,950		(1,659)	241,291	241,291	-
12200 Human Resources	148,910		(32,998)	115,912	115,912	-
13100 Town Attorney	53,000		(3,108)	49,892	49,892	-
13200 Probate	7,010	762		7,772	7,772	-
14200 Registrars	40,650	1,188		41,838	41,838	-
15100 Town Clerk	218,550		(1,022)	217,528	217,528	-
15200 General Elections	13,935	12,901		26,836	26,836	-
16100 Finance Administration	132,620	110		132,730	132,730	-
16200 Accounting & Disbursements	222,575		(706)	221,869	221,869	-
16300 Revenue Collections	167,730	2,116		169,846	169,846	-
16402 Property Assessment	231,100		(2,112)	228,988	228,988	-
16510 Central Copying	39,300		(260)	39,040	39,040	-
16511 Central Services	32,500		(277)	32,223	32,223	-
16600 Information Technology	11,000		-	11,000	11,000	-
Total General Government	1,670,430	17,077	(52,144)	1,635,363	1,635,363	-
21200 Police Services	1,488,840		(23,224)	1,465,616	1,465,616	-
21300 Animal Control	90,920		(1,645)	89,275	89,275	-
22101 Fire Prevention	154,075		(12,684)	141,391	141,391	-
22155 Fire & Emerg Services Admin	252,515		(2,901)	249,614	249,614	-
22160 Fire & Emergency Services	1,636,830		(20,699)	1,616,131	1,616,131	-
23100 Emergency Management	66,160		(2,192)	63,968	63,968	-
Total Public Safety	3,689,340	-	(63,345)	3,625,995	3,625,995	-
30100 Public Works Administration	164,290		(2,508)	161,782	161,782	-
30200 Supervision & Operations	127,170	181		127,351	127,351	-
30300 Road Services	745,800		(8,667)	737,133	737,133	-
30400 Grounds Maintenance	404,760		(37,859)	366,901	366,901	-
30600 Equipment Maintenance	545,140		(21,539)	523,601	523,601	-
30700 Engineering	203,600		(27,986)	175,614	175,614	-
30900 Facilities Management	793,720	9,753		803,473	803,473	-
Total Public Works	2,984,480	9,933	(98,559)	2,895,854	2,895,854	-
41200 Health Regulations & Inspections	130,800		(1,672)	129,128	129,128	-
42100 Human Services Administration	307,380		(6,028)	301,352	301,352	-
42204 Youth Employment -MMS	-	64		64	64	-
42210 Youth Services	147,600		(24,767)	122,833	122,833	-
42300 Senior Services	211,430		(338)	211,092	211,092	-
43100 Library Services Admin	718,410		(6,021)	712,389	712,389	-
45000 Contributions To Area Agency	45,050		-	45,050	45,050	-
Total Community Services	1,560,670	64	(38,826)	1,521,908	1,521,908	-
30800 Building Inspection	298,060		(13,244)	284,816	284,816	-
51100 Planning Administration	290,590	10,341		300,931	300,931	-
52100 Planning/Zoning Inland/Wetlnd	11,890	1,965		13,855	13,855	-
53100 Economic Development	19,200		(3,513)	15,688	15,688	-
58000 Boards and Commissions	6,400		(1,562)	4,838	4,838	-
Total Community Development	626,140	12,307	(18,318)	620,128	620,128	-
71000 Employee Benefits	2,757,420		(69,852)	2,687,568	2,687,568	-
72000 Insurance	204,020	12,566		216,586	216,586	-
73000 Contingency	174,990	146,098		321,088	-	321,088
Total Town Wide Expenditures	3,136,430	158,664	(69,852)	3,225,242	2,904,154	321,088
92000 Other Financing Uses*	2,753,880	143,000		2,896,880	2,896,880	-
Total Other Financing	2,753,880	143,000	-	2,896,880	2,896,880	-
Grand Total	16,421,370	341,045	(341,045)	16,421,370	16,100,282	321,088



Town of Mansfield Department of Finance

To: Mansfield Finance Committee
From: Cherie Trahan, Director *CT*
CC: Matt Hart, Town Manager, Amy Meriwether, Accounting
Manager/Treasurer
Date: September 22, 2016
Re: Capital Projects Fund Proposed Adjustments

Attached is an analysis of current and proposed Revenue and Expenditure Budgets for specific Capital Projects as of June 30, 2016. If adopted as presented, it will adjust funding and officially close out a number of projects.

Included in these adjustments are our anticipated final cost adjustments for the Storrs Center projects. Additional adjustments may be necessary following the close out of grants by the State Department of Transportation (DOT). You will see a number of significant adjustments for Project #84123 through Project #84130. All of these projects were primarily grant funded and all adjustments fall within the guidelines of the grants. Also included is the appropriation of Storrs Center future tax revenues to pay off cost overruns of \$774,187. This is the final anticipated funding need, subject to closeout out by the DOT.

Also included in these adjustments is the project appropriation for (3) Board of Education funded projects: Technology Infrastructure \$50,000, School Building Maintenance \$45,000, and Website Design \$10,000. The Board of Education approved the transfer of \$105,000 of their yearend funds to the Capital Improvement Program for these projects. The Council's action would appropriate these funds into the individual projects.

The net result of all of the adjustments is a reduction in the CNR Fund contribution to Capital of \$9,180.

The table below provides the total adjustment and a brief explanation of the change. The attached analysis details the project revenue and expenditure budgets, including the proposed adjustments.

Close Project	Project	Funding Adjustment	Notes
			Appropriate contributions, transfer balance of
Close	44120 Mansfield Community Playground	\$ 4,539	\$14,020 to 270 fund for operating costs
	81611 Pool Cars	2,000	Appropriate State grant funding for charging station
	81820 Financial Software	13,267	Appropriate permitting fee allocation
	82824 Fire Hose	84,649	Appropriate AFG grant funding
Close	82834 Personnel Accountability Sftwre	1,313	Higher cost than projected
Close	83306 Stone Mill Bridge	(43,989)	Lower cost than projected
	83308 Town Walkways/Transp Enh.	1,350	Appropriate miscellaneous revenue
	83401 Road Drainage	1,029	Appropriate miscellaneous revenue
	83510 Guide Rails	1,448	Appropriate Insurance reimbursement
	83524 Road Resurfacing	10,179	Appropriate additional LOCIP grant funding
	83639 Large Dump Truck	161	Higher cost than projected
	83641 Mowers & Attachments	128	Higher cost than projected
	83647 Medium Dump Truck	18,000	Cost was underestimated in original budget
	83733 Storrs Center Equipment	4,450	Appropriate Insurance reimbursement (lightpoles)
	83735 Transfer Station Truck & Equip.	1,880	Higher cost than projected
	84103 Storrs Center Reserve	20,209	Appropriate inspection fee revenue
Close	84106 Fern Road Bus Garage	1,513	Higher cost than projected
	84123 Streetscape	(854,800)	Lower cost than projected
	84124 Improvements to Storrs Road	302,750	Adjust appropriations to preliminary estimates & appropriate \$54,680 in future revenues
Close	84125 Storrs Ctr Intermodal Center	(484,339)	Adjust appropriations to actuals to closeout project & appropriate \$6,588 of future revenues
	84126 Parking Garage	1,328,221	Adjust appropriations to actual expenditures & appropriate local revenues and \$291,436 of future revenues
	84127 STEAP 2	191,985	Adjust appropriations to actual costs & appropriate \$191,985 of future revenues
	84129 Omnibus	229,498	Adjust appropriations to actual costs & appropriate \$229,498 of future revenues
Close	84130 Bus Facilities Program	(1,090,734)	Adjust appropriations to actuals to closeout project; portion of these costs were transferred to the \$3mil abatement fund
Close	84131 STEAP 4 Village Street Utilities	(6,004)	Adjust appropriations to actuals to closeout project
Close	84135 Town Square	(1,200)	Funding adjustment & transfer to 270 fund for ongoing costs
Close	84136 Main Street Investment Grant	(270)	Adjust appropriations to actuals to closeout project
	84137 Parking Garage Repairs/Maint.	50,146	Appropriate payment from Parking Garage
Close	84170 HUD Community Challenge Gran	3,473	Operations for Reserve
Close	84809 Senior Center Chairs		Funding adjustment, Higher cost than projected
	85107 Open Space	243,750	Close project; no funding adjustment
	85816 Park Improvements	500	Appropriate DEEP grant funding
	86291 Technology Infrastructure	50,000	Appropriate contributions received
	86292 School Building Maintenance	45,000	Appropriate MBOE yearend contribution
	86299 Website Design	10,000	Appropriate MBOE yearend contribution
	86318 Facilities Study	3,294	Appropriate MBOE yearend contribution
			Higher cost than projected

PROPOSED CAPITAL BUDGET CHANGES
JUNE 30, 2016

JOB #	DESCRIPTION	FUNDING SOURCE	REVENUE BUDGET					EXPENDITURE BUDGET				BALANCE TO SPEND (OVERSPENT)
			CURRENT BUDGET	PROPOSED CHANGE	AMENDED BUDGET	ACTUAL REVENUES	OVER/ (UNDER) PROPOSED	CURRENT BUDGET	PROPOSED CHANGE	AMENDED BUDGET	ACTUAL EXPEND.	
* 44120	Mansfield Community Playground	State Grant	100,000	-	100,000	100,000	-	-	-	-	-	-
		Contributions	293,334	4,539	297,874	297,874	-	-	-	-	-	-
		CNR	132,070	-	132,070	132,070	-	-	-	-	-	-
			<u>525,404</u>	<u>4,539</u>	<u>529,944</u>	<u>529,944</u>	<u>-</u>	<u>525,404</u>	<u>4,539</u>	<u>529,944</u>	<u>515,923</u>	<u>14,020</u>
81611	Pool Cars	State Support	30,977	2,000	32,977	32,977	-	-	-	-	-	-
		Other	13,140	-	13,140	13,140	-	-	-	-	-	-
		CNR	138,077	-	138,077	138,077	-	-	-	-	-	-
			<u>182,194</u>	<u>2,000</u>	<u>184,194</u>	<u>184,194</u>	<u>-</u>	<u>182,194</u>	<u>2,000</u>	<u>184,194</u>	<u>165,463</u>	<u>18,731</u>
81820	Financial Software	Other - 270 Fund	-	13,267	13,267	13,267	-	-	-	-	-	-
		CNR	283,400	-	283,400	283,400	-	-	-	-	-	-
		Lease/Purchase	147,400	-	147,400	147,400	-	-	-	-	-	-
			<u>430,800</u>	<u>13,267</u>	<u>444,066</u>	<u>444,066</u>	<u>-</u>	<u>430,800</u>	<u>13,267</u>	<u>444,066</u>	<u>362,884</u>	<u>81,182</u>
82824	Fire Hose	FEMA Grant	-	83,467	83,467	41,288	(42,179)	-	-	-	-	-
		CNR	38,000	1,182	39,182	38,000	(1,182)	-	-	-	-	-
			<u>38,000</u>	<u>84,649</u>	<u>122,649</u>	<u>79,288</u>	<u>(43,361)</u>	<u>38,000</u>	<u>84,649</u>	<u>122,649</u>	<u>71,340</u>	<u>51,309</u>
* 82834	Personnel Accountability Software	CNR	12,000	1,313	13,313	12,000	(1,313)	-	-	-	-	-
			<u>12,000</u>	<u>1,313</u>	<u>13,313</u>	<u>12,000</u>	<u>(1,313)</u>	<u>12,000</u>	<u>1,313</u>	<u>13,313</u>	<u>13,313</u>	<u>-</u>
83306	Stone Mill Bridge	State Grant	885,842	(5,751)	880,091	880,091	-	-	-	-	-	-
		Bonds	185,000	-	185,000	185,000	-	-	-	-	-	-
		Other	1,100	-	1,100	1,100	-	-	-	-	-	-
		CNR	79,350	(38,238)	41,112	79,350	38,238	-	-	-	-	-
			<u>1,151,292</u>	<u>(43,989)</u>	<u>1,107,303</u>	<u>1,145,541</u>	<u>38,238</u>	<u>1,151,292</u>	<u>(43,989)</u>	<u>1,107,303</u>	<u>1,107,303</u>	<u>-</u>
83308	Town Walkways/Transp Enhancem	State Grant	17,909	-	17,909	17,909	-	-	-	-	-	-
		Bonds	60,000	-	60,000	60,000	-	-	-	-	-	-
		Other	13,453	1,350	14,803	14,803	-	-	-	-	-	-
		CNR	860,281	-	860,281	860,281	-	-	-	-	-	-
			<u>951,644</u>	<u>1,350</u>	<u>952,994</u>	<u>952,994</u>	<u>-</u>	<u>951,644</u>	<u>1,350</u>	<u>952,994</u>	<u>806,368</u>	<u>146,626</u>
83401	Road Drainage	Bonds	50,000	-	50,000	50,000	-	-	-	-	-	-
		Other	-	1,029	1,029	1,029	-	-	-	-	-	-
		Town Aid Road Fund	142,000	-	142,000	142,000	-	-	-	-	-	-
		CNR	416,811	-	416,811	416,811	-	-	-	-	-	-
			<u>608,811</u>	<u>1,029</u>	<u>609,840</u>	<u>609,840</u>	<u>-</u>	<u>608,811</u>	<u>1,029</u>	<u>609,840</u>	<u>526,563</u>	<u>83,278</u>
83510	Guide Rails	Other	-	1,448	1,448	1,448	-	-	-	-	-	-
		CNR	100,697	-	100,697	100,697	-	-	-	-	-	-
			<u>100,697</u>	<u>1,448</u>	<u>102,145</u>	<u>102,145</u>	<u>-</u>	<u>100,697</u>	<u>1,448</u>	<u>102,145</u>	<u>63,432</u>	<u>38,713</u>
83524	Road Resurfacing	LoCIP	2,494,491	10,179	2,504,670	2,504,670	-	-	-	-	-	-
		Other	1,323	-	1,323	1,323	-	-	-	-	-	-
		Town Aid Road Fund	181,000	-	181,000	181,000	-	-	-	-	-	-
		CNR	1,396,073	-	1,396,073	1,396,073	-	-	-	-	-	-
			<u>4,072,887</u>	<u>10,179</u>	<u>4,083,066</u>	<u>4,083,066</u>	<u>-</u>	<u>4,072,887</u>	<u>10,179</u>	<u>4,083,066</u>	<u>3,884,512</u>	<u>198,554</u>
83639	Large Dump Truck	Town Aid Road Fund	330,000	-	330,000	330,000	-	-	-	-	-	-
		CNR	19,000	161	19,161	19,000	(161)	-	-	-	-	-
			<u>349,000</u>	<u>161</u>	<u>349,161</u>	<u>349,000</u>	<u>(161)</u>	<u>349,000</u>	<u>161</u>	<u>349,161</u>	<u>349,161</u>	<u>-</u>

REVENUE BUDGET

EXPENDITURE BUDGET

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.			
83641	Mowers & Attachments	Town Aid Road Fund	65,000		65,000	65,000	-							
		CNR	15,000	128	15,128	15,000	(128)							
			80,000	128	80,128	80,000	(128)	80,000	128	80,128	80,128			
83647	Medium Dump Truck	CNR	-	18,000	18,000	-	(18,000)							
			-	18,000	18,000	-	(18,000)	-	18,000	18,000	-			18,000
83733	Storrs Center Equipment	Other	75,000	4,450	79,450	79,450	-							
		CNR	100,000	-	100,000	100,000	-							
			175,000	4,450	179,450	179,450	-	175,000	4,450	179,450	165,318			14,132
83735	Transfer Station Truck & Equip.	Solid Waste Enterprise	241,000	1,880	242,880	96,400	(146,480)							
			241,000	1,880	242,880	96,400	(146,480)	241,000	1,880	242,880	225,430			17,450
84103	Storrs Center Reserve	Permit Fees	1,163,156	17,391	1,180,547	1,180,547	-							
		Local Support	13,287	-	13,287	13,287	-							
		Local Support - Leyland	326,220	-	326,220	326,220	-							
		Fire Safety Fees	569,908	2,818	572,726	572,726	-							
		Other - Insurance Reimb	20,829	-	20,829	20,829	-							
		CNR	1,370,376	-	1,370,376	1,370,376	-							
			3,463,777	20,209	3,483,985	3,483,985	-	3,463,777	20,209	3,483,985	3,112,681			371,304
* 84106	Fern Road Bus Garage	CNR	9,834	1,513	11,347	9,834	(1,513)							
			9,834	1,513	11,347	9,834	(1,513)	9,834	1,513	11,347	11,347			
-26- 84123	Streetscape	State Support	1,172,800	(676,800)	496,000	400,631	(95,369)							
		Bonds	302,000	(178,000)	124,000	302,000	178,000							
			1,474,800	(854,800)	620,000	702,631	82,631	1,474,800	(854,800)	620,000	590,762			29,238
84124	Improvements to Storrs Road	State Support	2,250,000	70,070	2,320,070	2,228,284	(91,786)							
		Storrs Ctr-Future Revenues	-	54,680	54,680	-	(54,680)							
		Bonds	-	178,000	178,000	178,000	-							
			2,250,000	302,750	2,552,750	2,406,284	(146,466)	2,250,000	302,750	2,552,750	2,552,750			
* 84125	Storrs Ctr Intermodal Center	State Support	821,051	(490,927)	330,124	330,124	-							
		Storrs Ctr-Future Revenues	-	6,588	6,588	6,588	-							
			821,051	(484,339)	336,712	336,712	-	821,051	(484,339)	336,712	336,712			
84126	Parking Garage	State Support	10,000,000	-	10,000,000	10,000,000	-							
		Leyland - 7th Floor	-	770,391	770,391	368,825	(401,566)							
		Storrs Ctr-Future Revenues	-	291,436	291,436	-	(291,436)							
		Desman Settlement	-	215,000	215,000	215,000	-							
		Interest Income	-	36,274	36,274	36,274	-							
		Other	-	15,120	15,120	15,120	-							
			10,000,000	1,328,221	11,328,221	10,635,219	(693,002)	10,000,000	1,328,221	11,328,221	11,328,221			
84127	DECD STEAP 2	State Support	500,000	-	500,000	500,000	-							
		Storrs Ctr-Future Revenues	-	191,985	191,985	-	(191,985)							
			500,000	191,985	691,985	500,000	(191,985)	500,000	191,985	691,985	691,985			
84129	OMNIBUS	State Support	552,000	-	552,000	500,000	(52,000)							
		Storrs Ctr-Future Revenues	-	229,498	229,498	-	(229,498)							
			552,000	229,498	781,498	500,000	(281,498)	552,000	229,498	781,498	781,498			

PROPOSED CAPITAL BUDGET CHANGES
JUNE 30, 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.	
* 84130	Bus Facilities Program	State Support	4,940,000	144,266	5,084,266	5,084,266	-	-	-	-	-	-
		Local Support - Leyland	1,235,000	(1,235,000)	-	-	-	-	-	-	-	-
			6,175,000	(1,090,734)	5,084,266	5,084,266	-	6,175,000	(1,090,734)	5,084,266	5,084,266	-
* 84131	STEAP 4 Village Street Utilities	State Support	500,000	(6,004)	493,996	493,996	-	-	-	-	-	-
			500,000	(6,004)	493,996	493,996	-	500,000	(6,004)	493,996	493,996	-
* 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	378,502	(1,200)	377,302	377,302	-	-	-	-	-	-
			978,502	(1,200)	977,302	977,302	-	978,502	(1,200)	977,302	972,985	4,317
* 84136	Main Street Investment Grant	State Support	500,000	(270)	499,730	499,730	-	-	-	-	-	-
			500,000	(270)	499,730	499,730	-	500,000	(270)	499,730	499,730	-
84137	Parking Garage Repairs/Maint.	Local Support - Leyland	50,000	50,000	100,000	79,450	(20,550)	-	-	-	-	-
		Interest Income	63	146	209	100,000	99,791	-	-	-	-	-
			50,063	50,146	100,209	179,450	79,241	50,063	50,146	100,209	-	100,209
* 84170	HUD Community Challenge Grant	State Support	610,590	6	610,596	610,596	-	-	-	-	-	-
		CNR	9,190	3,467	12,657	9,190	(3,467)	-	-	-	-	-
			619,780	3,473	623,253	619,786	(3,467)	619,780	3,473	623,253	623,253	-
84809	Senior Center Chairs	CNR	20,000	-	20,000	20,000	-	-	-	-	-	-
			20,000	-	20,000	20,000	-	20,000	-	20,000	20,000	-
85107	Open Space Purchase	State Support	-	243,750	243,750	243,750	-	-	-	-	-	-
		Bonds	1,040,000	-	1,040,000	-	(1,040,000)	-	-	-	-	-
			1,040,000	243,750	1,283,750	243,750	(1,040,000)	1,040,000	243,750	1,283,750	423,730	860,020
85816	Park Improvements	Contributions	-	500	500	500	-	-	-	-	-	-
		Bonds	20,000	-	20,000	20,000	-	-	-	-	-	-
		CNR	291,795	-	291,795	291,795	-	-	-	-	-	-
			311,795	500	312,295	312,295	-	311,795	500	312,295	308,871	3,424
86291	Technology Infrastructure-Schools	General Fund - Board	-	50,000	50,000	50,000	-	-	-	-	-	-
		CNR	600,000	-	600,000	600,000	-	-	-	-	-	-
			600,000	50,000	650,000	650,000	-	600,000	50,000	650,000	598,738	51,262
86292	School Building Maintenance	General Fund - Board	120,000	45,000	165,000	165,000	-	-	-	-	-	-
		CNR	650,000	-	650,000	650,000	-	-	-	-	-	-
			770,000	45,000	815,000	815,000	-	770,000	45,000	815,000	630,623	184,377
86299	Website Design	General Fund - Board	-	10,000	10,000	10,000	-	-	-	-	-	-
		CNR	10,000	-	10,000	10,000	-	-	-	-	-	-
			10,000	10,000	20,000	20,000	-	10,000	10,000	20,000	630,623	(610,623)
86318	Facilities Study	CNR	100,000	3,294	103,294	100,000	(3,294)	-	-	-	-	-
			100,000	3,294	103,294	100,000	(3,294)	100,000	3,294	103,294	-	103,294
			39,665,330	143,394	39,808,724	37,438,167	(2,370,557)	39,665,330	143,394	39,808,724	38,029,907	1,778,817



Town of Mansfield Department of Finance

To: Mansfield Finance Committee
From: Cherie Trahan, Director 
CC: Matt Hart, Town Manager, Amy Meriwether, Accounting Manager/Treasurer
Date: September 22, 2016
Re: Mansfield Discovery Depot – Agreement and Operations

During the budget season and various quarterly financial statement reviews, I expressed some concerns regarding the fiscal sustainability of the Discovery Depot. At that time I advised that I would come back to you with more information. First, a little background information regarding the arrangement between the Town and the Discovery Depot.

In 1969 the Mansfield League of Women Voters conducted a survey of social service needs. The need for day care services was identified and recommended in their final report in 1971. Pursuant to a Master Contract between the Town of Mansfield and the State of Connecticut, dated May 17, 1974, the Town is a designated Local Agency to provide child care services. Under the terms of the Master Contract, the Town entered into a Delegate Agency Contract with Mansfield Discovery Depot, Inc. (MDD) to carry out the day care program. Due to difficulties in maintaining a suitable location, in 1990 the Town executed a Child Day Care Construction Agreement with the University of Connecticut for the construction of a joint child day care center. The property on Depot Road was conveyed to the Town by the State of Connecticut for this purpose.

The Mansfield Discovery Depot, Inc. has been providing the day care program at this location ever since. The Town owns the building, and the center contracts with the Town for grounds work and maintenance. In addition the Town has provided ongoing in-kind services for accounting, human resources, information technology, etc. The University gave the center a yearly cash payment in exchange for one-third of the enrolled slots in connection with UConn, which as you know is now being discontinued. Mansfield Discovery Depot, Inc. is a non-profit organization with a Board of Directors as the body which sets policy and hires the Director of the center.

The MDD has had a number of challenges over the past several years including:

- Maintaining enrollment
- Rising cost of salaries and benefits

- NAEYC accreditation requirements
- Loss of funding from UConn
- Executive Director recruitment

In November, 2015 due to several years of operating losses and declining fund balance, the Town Manager along with key staff members began meeting with MDD staff and Board members to address our concerns regarding their sustainability. As our contract with the MDD expires in January, 2017, it is important that we have a plan in place to address these issues. We will continue our discussions with the MDD including the following items of concern:

1. Operating Results

- a. Operating losses over the years – operating loss in 5 of the last 7 years. Fund Balance dropped from \$314,172 a 6/30/09 to \$217,607 at 6/30/15, a 31% decrease.
- b. Small positive yearend results for FY 15/16, however they had two unfilled positions.
- c. Currently no payment for rent, financial services, human resource services, or information technology services.
- d. Tuition rates are comparable to other centers.
- e. Plan for the remaining loss of UConn funding

2. Budget Preparation

- a. No communication or request for medical insurance and other charges
- b. Revenue estimates significantly overstated (incorrect enrollment numbers)
- c. Salary budgeting appears to be inaccurate
- d. Do not prepare current year estimates
- e. No Capital Improvement Plan or Reserve

3. Collections

- a. Insufficient policy and procedures for handling collections and overdue accounts
- b. Student payment records reflect continued attendance without payments.

4. ProCare Software

- a. Updates have not been applied to the software
- b. Software capabilities are not being taken advantage of (aging reports)
- c. Enrollment list and Attendance sheets are not up-to-date in the system.

5. State grants – funding and requirements

- a. Need to monitor program funding discussions at the State level
- b. Reporting is not always timely; concerns regarding accuracy

Town of Mansfield

Quarterly Financial Report

(For the Quarter Ending June 30, 2016)

Finance Department
Cherie Trahan
Director of Finance
September 22, 2016

Town of Manfield

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Town of Mansfield		Memorandum
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To: Mansfield Town Council
From: Cherie Trahan, Director of Finance
Date: September 22, 2016
Subject: Financial Report

Attached please find the financial report for the quarter ending June 30, 2016.

Town of Mansfield
General Fund
Schedule of Changes in Fund Balance - Budgetary Basis
For the Year Ended June 30, 2016

Assigned for 2015/2016 Budget	\$ -
Unassigned	<u>3,852,042</u>
Fund Balance, July 1, 2015	\$ 3,852,042

	Original Budget	Amend.	Final Budget	Actual	Budget Comparison
Total revenues and transfers in	\$ 48,632,270	\$ -	\$ 48,632,270	\$ 48,713,271	\$ (81,001)
Appropriation of fund balance					
Total Sources	<u>48,632,270</u>	<u>-</u>	<u>48,632,270</u>	<u>48,713,271</u>	<u>(81,001)</u>
Total expenditures and transfers:					
Town	16,421,370		16,421,370	16,100,282	321,088
Mansfield Board of Education	22,022,750		22,022,750	22,021,019	1,731
Contribution to Region #19	10,188,150		10,188,150	10,188,150	-
Total expenditures	<u>48,632,270</u>	<u>-</u>	<u>48,632,270</u>	<u>48,309,451</u>	<u>322,819</u>
Budgetary results	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 403,820</u>	<u>\$ 403,820</u>

Fund balance, June 30, 2016 \$ 4,255,862

Fund balance:	
Assigned	\$ 100,000
Unassigned	<u>4,155,862</u>
	<u><u>\$ 4,155,862</u></u>

Overview – General Fund Budget

Revenues

Tax Collections

The total collection rate through June 30, 2016 and 2015 is 98.8%. Real estate collections, which account for approximately 87% of the levy, are 99% as compared to 99.2% for last year. Collections in motor vehicles are 96.9% as compared to 96.6% for last year.

Licenses and Permits

Conveyance taxes received are \$118,218 or 72.5% of the annual budget. Building permits received (Excl. Storrs Center) are \$173,888 or 86.94% of the annual budget.

Federal Support for General Government

Federal Support for General Government (Social Services Block Grant) is budgeted at \$3,470 for the fiscal year. Payments of \$881 have been received as of June 30, 2016.

State Support for Education

The Education Cost Sharing (ECS) Grant for FY 2015/16 was budgeted at \$10,186,650. Payments received as of June 30, 2016 totaled \$10,169,249, or \$17,401 short of budget. The Transportation Grant was budgeted at \$121,560. Payments received as of June 30, 2016 totaled \$111,600, or \$9,960 short of budget.

State Support for General Government

The PILOT grant is by far the largest single grant within this category. The PILOT grant was budgeted at \$7,275,530. Payments of \$7,192,804 have been received as of June 30, 2016. This is a decrease in expected funds of \$82,726.

Charges for Services

Charges for services are primarily fixed by contract and are normally received during the year. We received \$255,034 or 66% of expected budget due to less than anticipated police service payments.

Fines and Forfeitures

We have currently received \$42,360 or 128% of expected budget.

Miscellaneous

This area is primarily interest income and the telecommunications service payment. Total interest income through June 30, 2016 is \$43,507 as compared to \$19,826 for the same period last year. STIF interest rate for June 2016 was 0.45% as compared to 0.16% for the same period last year.

Expenditures

Town Expenditures

Savings in a number of areas due to the discretionary spending freeze allows for some one-time capital purchases and a contribution to fund balance. Proposed year-end transfers to align the budget with actual expenditures is presented under separate cover.

Day Care Fund

The Day Care Fund ended the year with revenues exceeding expenditures by \$3,091. Fund balance at July 1, 2015 of \$217,608 increased to \$220,699 at June 30, 2016. The full payment of \$52,762 has been received from UConn.

Cafeteria Fund

Expenditures exceeded revenues by \$33,444 for the period. Fund balance at July 1, 2015 decreased from \$224,500 to \$191,056 at June 30, 2016. The loss of the cooperative agreement with Lebanon in Fy14/15 has had a negative \$56,000 impact. We are still working through adjustments to the budget.

Recreation Program Fund

The Recreation Program Fund ended the year with expenditures exceeding revenues by \$24,043. Fund Balance decreased from \$89,842 to \$65,799.

Capital Non-Recurring Fund

CNR began this fiscal year with a fund balance of \$26,569. The adopted budget projects an ending fund balance of \$63,539. However, following the receipt of the FEMA grant for last year's storm costs (\$89,942) and ambulance service fees of \$67,054 in excess of budget, fund balance at June 30, 2016 is \$242,191, an increase of \$215,622.

Town Aid Road Fund

Revenues exceeded expenditures by \$32,500 for the period. Fund balance at July 1, 2015 increased from \$2,101 to \$34,601 at June 30, 2016.

Debt Service Fund

Fund Balance decreased from \$61,751 on July 1, 2015 to \$46,426 at June 30, 2016, as anticipated in the budget.

Enterprise/Internal Service Funds

Solid Waste Fund

Revenues exceeded expenditures by \$148,713. Retained Earnings increased from \$457,661 at July 1, 2015 to \$606,374 at June 30, 2016.

Health Insurance Fund (Town of Mansfield, Mansfield BOE, and Region 19 BOE)

Revenues exceeded expenditures through the year by \$453,008. Fund balance increased from \$729,603 (including contributed capital) at July 1, 2015 to \$1,182,611 at June 30, 2016. Claims through June averaged \$634,798 (on a fiscal year basis) as compared to \$725,239, the average for last fiscal year which represents a 12.5% decrease. To be considered fully funded, the Health Insurance Fund needs to maintain a fund balance of \$2.0 million.

Worker's Compensation Fund

Expenditures exceeded operating revenues by \$14,598 through year end. Retained Earnings decreased from \$33,308 to \$18,710 at June 30, 2016.

Management Services Fund

Management Services Fund revenues through June 30, 2016 exceeded expenditures by \$484,634. Fund Balance increased from \$2,580,287 at July 1, 2015 to \$3,064,920 at June 30, 2016. This is primarily due to the energy costs significantly less than budget (\$262,000); cell tower revenues more than anticipated and a reduction in information technology costs.

Transit Services Fund

The Transit Services Fund ended the year with expenditures exceeding revenues by \$182,162. This reflects a transfer (due to Leyland) into the Capital Projects Fund of the net revenue from the Parking Garage for the payment of Leyland's share of the 7th floor of the parking garage.

Cemetery Fund

Retained earnings in the Cemetery Fund increased from \$265,701 at July 1, 2015 to \$283,381 at June 30, 2016. The major costs for this fund are mowing and cemetery maintenance.

Long Term Investment Pool

The investment pool reflects an overall reduction of \$47,009, primarily due to the sale of securities to reimburse operating cash.

Eastern Highlands Health District

Operating revenues exceeded expenditures by \$40,673. Fund Balance increased from \$254,991 to \$295,664.

Mansfield Downtown Partnership

Revenues exceeded operating expenditures by \$8,489 through June 30, 2016, and Fund balance increased from \$250,054 to \$258,543.

**Town of Mansfield
Trial Balance - General Fund
June 30, 2016**

	<u>DR</u>	<u>CR</u>
Cash Equivalent Investments	\$ 8,501,925	\$ -
Working Cash Fund	5,635	-
Accounts Receivable	73,133	-
Taxes Receivable - Current	353,893	-
Taxes Receivable - Delinquent	370,444	-
Prepaid Expenditures	30,408	
Accounts and Other Payables	-	3,473,865
Refundable Deposits	-	427,830
Deferred Revenue - Taxes	-	1,069,295
Encumbrances Payable - Prior Year	-	65,368
Liquidation - Prior Year Encumbrances	58,620	-
Fund Balance - Undesignated	-	3,852,041
Actual Expenditures	48,207,612	-
Actual Revenues	-	48,713,271
Total	<u>\$ 57,601,670</u>	<u>\$ 57,601,670</u>

Town of Mansfield
Day Care Fund - Combined Program
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
(with comparative totals for June 30, 2015)

	<u>Budget</u> <u>2015/16</u>	<u>2016</u>	<u>Percent of</u> <u>Adopted</u> <u>Budget</u>	<u>2015</u>
Revenues				
Intergovernmental - Nat'l School Lunch	\$ 24,000	\$ 33,200	138.3%	\$ 29,107
Intergovernmental - Day Care Grant	319,119	335,854	105.2%	346,551
School Readiness Grant	18,024	44,620	247.6%	17,340
UConn	52,500	52,762	100.5%	78,750
Fees	1,060,400	863,067	81.4%	827,478
Subsidies	42,500	71,488	168.2%	65,178
Total Revenues	<u>1,516,543</u>	<u>1,400,991</u>	<u>92.4%</u>	<u>1,364,403</u>
Expenditures				
Administrative	214,368	154,798	72.2%	175,240
Direct Program	1,147,224	1,084,946	94.6%	1,063,196
Professional & Technical Services	2,050	1,895	92.4%	2,509
Purchased Property Services	20,555	22,256	108.3%	19,067
Repairs & Maintenance	6,800	3,973	58.4%	14,904
Insurance	10,833	12,733	117.5%	7,971
Other Purchased Services	13,110	13,955	106.4%	11,947
Food Service Supplies	42,250	41,006	97.1%	879
Energy	51,700	51,700	100.0%	47,000
Supplies & Miscellaneous	16,950	10,638	62.8%	55,619
Total Expenditures	<u>1,525,840</u>	<u>1,397,900</u>	<u>91.6%</u>	<u>1,398,331</u>
Excess (Deficiency) of Revenues	(9,297)	3,091		(33,928)
Fund Balance, July 1	<u>217,608</u>	<u>217,608</u>		<u>251,534</u>
Fund Balance plus Cont. Capital, Jun 30	<u>\$ 208,311</u>	<u>\$ 220,699</u>		<u>\$ 217,608</u>

Mansfield Board of Education
Cafeteria Fund
Balance Sheet
June 30, 2016
(with comparative totals for June 30, 2015)

	<u>2016</u>	<u>2015</u>
Assets		
Cash and Cash Equivalents	\$ 158,171	\$ 185,263
Accounts Receivable	52,868	53,312
Inventory	<u>16,333</u>	<u>16,072</u>
Total Assets	<u><u>227,372</u></u>	<u><u>254,647</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	13,035	9,681
Accrued Payroll	1,435	106
Deferred Revenue	<u>21,845</u>	<u>20,360</u>
Total Liabilities	<u>36,316</u>	<u>30,147</u>
Fund Balance	<u>191,056</u>	<u>224,500</u>
Total Liabilities and Fund Balance	<u><u>\$ 227,372</u></u>	<u><u>\$ 254,647</u></u>

**Mansfield Board of Education
Cafeteria Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
(with comparative totals for June 30, 2015)**

	<u>Budget 2015/16</u>	<u>2016</u>	<u>Percent of Adopted Budget</u>	<u>2015</u>
Revenues				
Intergovernmental	\$ 336,880	\$ 353,581	105%	\$ 339,614
Sales of Food	631,000	537,688	85%	524,142
Other	-	1,187	-	285
Total Revenues	<u>967,880</u>	<u>892,455</u>	<u>92%</u>	<u>864,041</u>
Expenditures				
Salaries & Benefits	629,050	571,996	91%	546,405
Food & Supplies	400,750	342,507	85%	342,983
Repairs & Maintenance	10,000	3,243	32%	1,510
Equipment	1,000	5,603	560%	135,878
Total Expenditures	<u>1,040,800</u>	<u>923,349</u>	<u>89%</u>	<u>1,026,776</u>
Transfers				
Transfers Out - General Fund	<u>2,500</u>	<u>2,550</u>		<u>2,500</u>
Excess (Deficiency) of Revenues	(75,420)	(33,444)		(165,235)
Fund Balance, July 1	<u>224,500</u>	<u>224,500</u>		<u>389,735</u>
Fund Balance plus Cont. Capital, Jun 30	<u>\$ 149,080</u>	<u>\$ 191,056</u>		<u>\$ 224,500</u>

Town of Mansfield
Parks and Recreation
Balance Sheet
June 30, 2016
 (with comparative totals for June 30, 2015)

	2016	2015
Assets		
Cash and Cash Equivalents	\$ 252,155	\$ 269,169
Accounts Receivable	15,994	15,229
Total Assets	268,149	284,398
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	28,277	20,008
Accrued Payroll	34,817	341
Due to Other Funds	10,699	6,765
Deferred Revenue	128,556	167,442
Total Liabilities	202,349	194,556
Fund Balance	65,799	89,842
Total Liabilities and Fund Balance	\$ 268,149	\$ 284,398

**Town of Mansfield
Parks and Recreation
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
(with comparative totals for June 30, 2015)**

	Budget 2015/16	2016	Percent of Adopted Budget	2015
Revenues				
Membership Fees	\$ 899,640	\$ 835,183	93%	\$ 809,079
Program Fees	831,940	792,714	95%	729,970
Fee Waivers	70,220	67,415	96%	64,197
Daily Admission Fees	51,780	56,088	108%	55,353
Rent - Facilities/Parties	38,310	28,062	73%	37,075
Employee Wellness	20,160	15,936	79%	16,473
Rent - E.O. Smith	16,880	18,825	112%	16,875
Charge for Services	10,000	11,732	117%	16,555
Contributions	5,000	11,970	239%	6,831
Sale of Merchandise	4,000	3,113	78%	3,359
Sale of Food	3,400	1,626	48%	2,728
Other	4,400	7,609	173%	6,229
Total Revenues	<u>1,955,730</u>	<u>1,850,273</u>	<u>95%</u>	<u>1,764,724</u>
Operating Transfers				
General Fund - Recreation Administrative	352,450	352,450	100%	325,430
General Fund - Community Programs	75,000	75,000	100%	75,000
General Fund - Summer Challenge	-	5,000	-	7,000
CNR Fund - Bicent. Pond	25,000	25,000	100%	25,000
CNR Fund - Teen Center	25,000	25,000	100%	25,000
Total Operating Transfers	<u>477,450</u>	<u>482,450</u>	<u>101%</u>	<u>457,430</u>
Total Rev & Oper Transfers	<u>2,433,180</u>	<u>2,332,723</u>	<u>96%</u>	<u>2,222,154</u>
Expenditures				
Salaries & Wages	1,367,110	1,362,239	100%	1,334,150
Benefits	321,500	287,760	90%	256,501
Professional & Technical	163,780	187,253	114%	182,781
Purchased Property Services	35,200	31,725	90%	39,441
Repairs & Maintenance	26,000	19,781	76%	25,386
Rentals	3,500	2,862	82%	-
Other Purchased Services	124,270	98,571	79%	108,534
Other Supplies	56,400	45,196	80%	50,739
Energy	176,070	172,070	98%	165,000
Building Supplies	47,360	44,310	94%	29,298
Recreation Supplies	50,390	51,495	102%	59,275
Equipment	55,300	53,504	97%	43,631
Total Expenditures	<u>2,426,880</u>	<u>2,356,767</u>	<u>97%</u>	<u>2,294,734</u>
Excess (Deficiency) of Revenues	6,300	(24,043)		(72,580)
Fund Balance, July 1	<u>89,842</u>	<u>89,842</u>		<u>162,422</u>
Fund Balance, Jun 30	<u>\$ 96,142</u>	<u>\$ 65,799</u>		<u>\$ 89,842</u>

Town of Mansfield
 Capital and Nonrecurring Reserve Fund Budget
 Estimated Revenues, Expenditures and Changes in Fund Balance
 Fiscal Year 2016/17

	FY 14/15 Actual	FY 15/16 Actual	FY 16/17 Adopted	FY 17/18 Projected	FY 18/19 Projected	FY 19/20 Projected	FY 20/21 Projected
Sources:							
General Fund Contribution	\$ 2,333,450	\$ 1,780,380	\$ 2,608,240	\$ 3,175,000	\$ 3,175,000	\$ 3,250,000	\$ 3,275,000
Board Contribution	50,000	105,000					
Ambulance User Fees	250,769	342,054	250,000	250,000	250,000	250,000	250,000
Other	38,606	89,942					
Sewer Assessments	913	913	500	500	500	500	500
Pequot Funds	205,662	241,157	205,660	205,660	205,660	205,660	205,660
Total Sources	2,879,400	2,559,446	3,064,400	3,631,160	3,631,160	3,706,160	3,731,160
Uses:							
Operating Transfers Out:							
Management Services Fund	185,000	185,000	192,600	200,000	200,000	200,000	200,000
Capital Fund	2,398,506	1,905,223	2,675,000	3,050,000	3,211,000	3,132,500	3,214,000
Capital Fund - Storrs Center Reserve	228,600	228,600	175,000	325,000	325,000		
Transit Services Fund		25,000					
Total Uses	2,848,106	2,343,823	3,042,600	3,575,000	3,736,000	3,332,500	3,414,000
Excess/(Deficiency)	31,294	215,622	21,800	56,160	(104,840)	373,660	317,160
Fund Balance/(Deficit) July 1	(4,725)	26,569	242,191	263,991	320,151	215,311	588,971
Fund Balance, June 30	\$ 26,569	\$ 242,191	\$ 263,991	\$ 320,151	\$ 215,311	\$ 588,971	\$ 906,131

General Government

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
81611 Pool Cars	184,194	184,194	-	184,194	-	165,463	18,731
81612 Fleet Vehicle	26,100	26,100	-	26,100	-	23,360	2,740
81820 Financial Software	444,066	444,066	-	444,066	-	362,884	81,182
81919 Strategic Planning	220,000	220,000	-	220,000	-	209,050	10,950
86291 Technology Infrastructure - Schools	650,000	650,000	-	650,000	-	598,738	51,262
86299 Website Design	20,000	20,000	-	20,000	-	-	20,000
Total General Government:	1,544,360	1,544,360	-	1,544,360	-	1,359,495	184,865

Community Development

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
83530 Four Corners Sewer/Water Impro	9,830,000	830,000	9,000,000	9,830,000	106,528	693,408	9,030,063
84103 Storrs Center Reserve	3,483,985	3,483,985	-	3,483,985	13,576	3,112,681	357,728
84106 Fern Road Bus Garage	11,347	11,347	-	11,347	-	11,347	-
84107 Mansfield Tomorrow	20,000	20,000	-	20,000	-	-	20,000
84122 Improvements Storrs Rd Urban	2,500,000	1,066,505	1,433,495	2,500,000	-	2,500,000	-
84123 Streetscape/Ped.Improv. DOT	620,000	524,631	95,369	620,000	-	590,762	29,238
84124 Imprvmnts StorrsRd DOT/Lieber	2,552,750	2,406,284	146,466	2,552,750	-	2,552,750	-
84125 StorrsCtr Inter Transp CtrDesign	336,712	336,712	-	336,712	-	336,712	-
84126 Parking Garage Transit Hub	11,328,221	10,635,219	693,002	11,328,221	-	11,328,221	-
84127 DECD STEAP#2 Pha1A+Dog Lane Con	691,985	500,000	191,985	691,985	-	691,985	-
84129 Omnibus Budget Bill Feb2009	781,498	489,226	292,271	781,498	-	781,498	-
84130 Bus Facilities Program (FTA)	5,084,266	5,084,266	-	5,084,266	-	5,084,266	(0)
84131 DECD STEAP 4 Village Street Utilities	493,996	493,996	-	493,996	-	493,996	0
84132 Leyland/EDR Infrastructure (\$3M)	3,000,000	2,244,276	755,724	3,000,000	-	3,000,000	-
84133 DECD Brownfield Remediation	450,000	450,000	-	450,000	-	450,000	-
84135 Town Square	977,302	977,302	-	977,302	-	972,985	4,317
84136 Main Street Investment Grant	499,730	499,730	-	499,730	-	499,730	-
84137 Parking Garage Repairs/Maintenance	100,209	100,209	-	100,209	-	-	100,209
84170 HUD Community Challenge Grant	623,253	623,253	-	623,253	-	623,253	-
Total Community Development:	43,385,253	30,776,941	12,608,312	43,385,253	120,104	33,723,593	9,541,555

Capital Projects as of June 30, 2019

Public Safety

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
82801 Fire & Emerg Serv Comm Equipment	50,000	50,000	-	50,000	-	35,493	14,508
82819 Vehicle Key Boxes	16,500	16,500	-	16,500	-	16,350	150
82823 Rescue Equipment	58,000	58,000	-	58,000	45	49,039	8,916
82824 Fire Hose	122,649	80,470	42,179	122,649	51,309	71,340	0
82827 Fire Personal Protective Equipment	101,000	101,000	-	101,000	20,633	46,890	33,477
82829 Replacement ET507	465,000	465,000	-	465,000	456,993	-	8,007
82834 Personnel Accountability Software	13,313	13,313	-	13,313	-	13,313	-
82902 Fire Ponds	56,500	56,500	-	56,500	-	34,960	21,540
Total Public Safety:	882,962	840,783	42,179	882,962	528,980	267,385	86,598

Community Services

Revenues

Expenses

Account and Description	Adjusted			Adjusted			
	Budget	Received	Balance	Budget	Encumbrance	Expenses	Balance
44120 Mansfield Community Playground	529,944	529,944	-	529,944	800	515,923	13,220
84809 Senior Center Chairs	20,000	20,000	-	20,000	-	20,000	-
85102 BCP Restroom Improvements	13,000	13,000	-	13,000	-	4,500	8,500
85105 Open Space Purchase	3,369,389	3,369,355	34	3,369,389	-	3,297,945	71,444
85107 Open Space - Bonded	1,283,750	243,750	1,040,000	1,283,750	-	423,730	860,020
85804 Community Center Equipment	415,900	415,900	-	415,900	-	412,187	3,713
85811 Playscapes New/Replacements	140,000	140,000	-	140,000	3,200	128,846	7,954
85816 Park Improvements	312,295	312,295	-	312,295	600	308,871	2,824
85824 Playscape Resurfacing	67,000	67,000	-	67,000	-	56,830	10,170
85835 Parks & Preserves Management	35,457	35,457	-	35,457	3,100	6,837	25,520
Total Community Services:	6,186,735	5,146,701	1,040,034	6,186,735	7,700	5,175,669	1,003,366

Facilities Management

Revenues

Expenses

Account and Description	Revenues			Expenses			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
86260 Maintenance Projects	1,073,891	1,073,891	-	1,073,891	22,695	856,735	194,461
86290 Roof Repairs	269,900	269,900	-	269,900	-	234,415	35,485
86292 School Building Maintenance	815,000	815,000	-	815,000	35,349	630,623	149,029
86293 Security Improvements	75,000	75,000	-	75,000	3,287	57,689	14,025
86294 Vault Climate Control	20,000	20,000	-	20,000	-	-	20,000
86295 Emergency Generators	102,025	102,025	-	102,025	-	85,809	16,216
86296 Oil Tank Repairs	40,000	40,000	-	40,000	-	30,505	9,495
86304 Comm Center Repairs & Improvements	45,133	45,133	-	45,133	-	43,921	1,213
86305 Fire Station Repairs & Improvements	133,000	133,000	-	133,000	-	80,415	52,585
86306 Library Bldg Repairs & Improvements	125,000	125,000	-	125,000	-	51,769	73,231
86307 Senior Center Bldg Repairs & Improve	48,000	48,000	-	48,000	-	37,233	10,767
86308 Town Hall Bldg Repairs & Improvemen	64,000	64,000	-	64,000	33,799	9,265	20,936
86309 Furniture & Fixtures	66,500	66,500	-	66,500	21,668	10,129	34,704
86310 Elementary School Cleaning Equipmer	10,000	10,000	-	10,000	-	-	10,000
86315 Day Care Building Repairs	20,000	20,000	-	20,000	-	703	19,297
86316 Joshua's Trust Building Repairs	2,500	2,500	-	2,500	-	800	1,700
86317 Public Works Building Repairs	10,000	10,000	-	10,000	685	6,083	3,232
86318 Facilities Study	103,294	103,294	-	103,294	103,294	-	-
Total Facilities Management:	3,023,243	3,023,243	-	3,023,243	220,776	2,136,093	666,374

Capital Projects as of June 30, 2010

Public Works

Revenues

Expenses

Account and Description	Revenues			Expenses			
	Adjusted Budget	Received	Balance	Adjusted Budget	Encumbrance	Expenses	Balance
83101 Tree Replacement	85,500	85,500	-	85,500	-	60,242	25,258
83302 Sm Bridges & Culverts	329,084	329,084	-	329,084	-	280,169	48,915
83303 Large Bridge Maintenance	566,286	566,286	-	566,286	-	480,862	85,424
83306 Stone Mill Bridge	1,107,303	1,107,303	-	1,107,303	-	1,107,303	-
83308 Town Walkways/Transp Enhancemt	952,994	952,994	-	952,994	-	806,368	146,626
83309 Laurel Lane Bridge	1,340,600	1,284,200	56,400	1,340,600	-	1,305,923	34,677
83401 Road Drainage	609,840	609,840	-	609,840	2,375	526,563	80,902
83510 Guide Rails	102,145	102,145	-	102,145	13,107	63,432	25,605
83524 Road Resurfacing	4,083,066	4,083,066	-	4,083,066	43,496	3,884,512	155,058
83638 Small Dump Trucks & Sanders	84,896	84,896	-	84,896	-	84,896	0
83639 Large Dump Trucks	349,161	349,161	-	349,161	-	349,161	-
83640 Gas Pumps	515,000	515,000	-	515,000	391,600	57,480	65,920
83641 Mowers & Attachments	80,128	80,128	-	80,128	-	80,128	-
83644 Street Signs	60,000	60,000	-	60,000	-	50,990	9,010
83646 Public Works Small Equipment	10,798	10,798	-	10,798	-	7,061	3,737
83647 Medium Dump Truck	18,000	18,000	-	18,000	-	-	18,000
83733 Storrs Center Equipment	179,450	179,450	-	179,450	-	165,318	14,132
83734 Small Dump Truck & Sanders	6,000	6,000	-	6,000	-	6,000	-
83735 Transfer Station Truck & Equipment	241,000	96,400	-	241,000	17,450	225,230	(1,680)
83838 Scale for front end loader	10,000	10,000	-	10,000	-	-	10,000
83911 Engineering Cad Upgrades	224,500	224,500	-	224,500	-	209,630	14,870
83917 GPS Units - Additional Units	15,000	-	15,000	15,000	-	15,000	-
Total Public Works:	10,970,751	10,754,751	71,400	10,970,751	468,029	9,766,268	736,454

Revenue/Expenditure Summary

Revenues

Expenses

<u>Account and Description</u>	<u>Revenues</u>			<u>Expenses</u>			
	<u>Adjusted Budget</u>	<u>Received</u>	<u>Balance</u>	<u>Adjusted Budget</u>	<u>Encumbrance</u>	<u>Expenses</u>	<u>Balance</u>
General Government	1,544,360	1,544,360	-	1,544,360	-	1,359,495	184,865
Community Development	43,385,253	30,776,941	12,608,312	43,385,253	120,104	33,723,593	9,541,555
Public Safety	882,962	840,783	42,179	882,962	528,980	267,385	86,598
Community Services	6,186,735	5,146,701	1,040,034	6,186,735	7,700	5,175,669	1,003,366
Facilities Management	3,023,243	3,023,243	-	3,023,243	220,776	2,136,093	666,374
Public Works	10,970,751	10,754,751	71,400	10,970,751	468,029	9,766,268	736,454
Grand Total:	\$ 65,993,304	\$ 52,086,780	\$ 13,761,925	\$ 65,993,304	\$ 1,345,589	\$ 52,428,503	\$ 12,219,212

MAINTENANCE PROJECTS - CAPITAL 86260

Date	Project Description	Status	Paid	Encumbered	Total Estimated Project Cost	Account Balance
7/1/2012	12/13 Beginning Balance					101,587
6/30/2013	12/13 Ending Balance					(2,562)
7/1/2013	13/14 Appropriation \$35,000					32,438
6/30/2014	13/14 Ending Balance				-	21,998
7/1/2014	14/15 Appropriation \$15,000				-	36,998
6/30/2015	Additional Appropriation \$179,000				-	192,048
6/30/2015	14/15 Ending Balance				-	192,048
7/1/2015	15/16 Appropriation \$15,000				-	207,048
49	Art Signs Library Sign	Completed	2,000	-	2,000	205,048
50	Fiber Optic Plus Repair PW Garage fiber optic line	Completed	2,600		2,600	202,448
51	SB Church Pump repair at Lions Park	Completed	980		980	201,468
52	Aqua Pump Co Pump repair at Lions Park	Completed	3,322		3,322	198,146
53	Glen Mooney Repairs to Senior Center steps and sidewalk	Completed	3,600	-	3,600	194,546
54	Edward Cackowski Repairs to Southeast portable classroom walls	Open	-	6,200	6,200	188,346
55	Harbor Freight Community Center Shed	Completed	60	-	60	188,286
56	RD Home Improvement Community Center shed	Completed	5,600	-	5,600	182,686
57	OL Willards Community Center shed	Completed	2,258	-	2,258	180,428
58	Professional Lock Community Center shed	Completed	10	-	10	180,418
59	ACCU Tec Manufacturing Comm Center Lockers	Open	-	16,495	16,495	163,923
60	Mansfield Historical Society Matching grant funds	Completed	15,000	-	15,000	148,923
6/30/2016	Additional Appropriation \$45,500				-	194,423
6/30/2016	15/16 Ending Balance				-	194,423

Town of Mansfield
Town Aid Road Fund
Balance Sheet
June 30, 2016
 (with comparative totals for June 30, 2015)

	<u>2016</u>	<u>2015</u>
Assets		
Cash and Cash Equivalents	\$ 34,392	\$ 1,892
Accounts Receivable	<u>209</u>	<u>209</u>
Total Assets	<u><u>34,601</u></u>	<u><u>2,101</u></u>
 Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 Fund Balance	<u>34,601</u>	<u>2,101</u>
Total Liabilities and Fund Balance	<u><u>\$ 34,601</u></u>	<u><u>\$ 2,101</u></u>

Town of Mansfield
Town Aid Road Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
 (with comparative totals for June 30, 2015)

	Budget 2015/16	2016	Percent of Adopted Budget	2015
Revenues				
State Grant	\$ 400,000	\$ 416,521	104%	\$ 415,303
Other	-	4,000	-	-
Total Revenues	<u>400,000</u>	<u>420,521</u>	<u>105%</u>	<u>415,303</u>
Expenditures				
Salaries and Wages	120,000	94,742	79%	56,200
Equipment	160,000	133,800	84%	251,744
Advertising	-	-	-	-
State Trooper Charges	-	488	-	-
Supplies	120,000	158,991	132%	157,455
Total Expenditures	<u>400,000</u>	<u>388,021</u>	<u>97%</u>	<u>465,399</u>
Excess (Deficiency) of Revenues	-	32,500		(50,096)
Fund Balance, July 1	<u>2,101</u>	<u>2,101</u>		<u>52,197</u>
Fund Balance plus Cont. Capital, Jun 30	<u>\$ 2,101</u>	<u>\$ 34,601</u>		<u>\$ 2,101</u>

Town of Mansfield
Debt Service Fund
Balance Sheet
June 30, 2016
 (with comparative totals for June 30, 2015)

	<u>2016</u>	<u>2015</u>
Assets		
Cash and Cash Equivalents	\$ <u>46,426</u>	\$ <u>61,751</u>
Total Assets	<u><u>46,426</u></u>	<u><u>61,751</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
Fund Balance	<u>46,426</u>	<u>61,751</u>
Total Liabilities and Fund Balance	\$ <u><u>46,426</u></u>	\$ <u><u>61,751</u></u>

Town of Mansfield
Debt Service Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
(with comparative totals for June 30, 2015)

	Budget 2015/16	2016	Percent of Adopted Budget	2015
Operating Transfers				
General Fund	\$ 285,000	\$ 285,000	100%	\$ 325,000
Total Operating Transfers	285,000	285,000	100%	325,000
Total Rev & Oper Trans	285,000	285,000	100%	325,000
Expenditures				
Principal Payments	220,000	220,000	100%	275,766
Interest Payments	80,325	80,325	100%	89,178
Total Expenditures	300,325	300,325	100%	364,944
Excess (Deficiency) of Revenues	(15,325)	(15,325)		(39,944)
Fund Balance, July 1	61,751	61,751		101,695
Fund Balance plus Cont. Capital, Jun 30	\$ 46,426	\$ 46,426		\$ 61,751

**Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>	<u>FY 22/23</u>	<u>FY 23/24</u>
	<u>Actual</u>	<u>Projected</u>							
Revenues:									
Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium Income	-	-	-	-	-	-	-	-	-
Interest on Unspent Balance	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Operating Transfers In - General Fund	285,000	285,000	285,000	275,000	275,000	275,000	255,000	250,000	250,000
Operating Transfers In - CNR Fund	-	-	-	-	-	-	-	-	-
Operating Transfers In - MS Fund	-	-	-	-	-	-	-	-	-
Total Revenues and Operating Transfers In	285,000	285,000	285,000	275,000	275,000	275,000	255,000	250,000	250,000
Expenditures:									
Principal Retirement	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Principal Retirement - GOB 2011	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000
Interest - GOB 2011	80,325	73,725	67,125	60,525	53,925	47,325	40,725	33,850	25,600
Lease Purchase - Co-Gen/Pool Covers	-	-	-	-	-	-	-	-	-
Lease Purchase - CIP Equip 08/09	-	-	-	-	-	-	-	-	-
Lease Purchase - CIP Equip 09/10	-	-	-	-	-	-	-	-	-
Financial/Issuance Costs	-	-	-	-	-	-	-	-	-
Total Expenditures	300,325	293,725	287,125	280,525	273,925	267,325	260,725	253,850	245,600
Revenues and Other Financing Sources Over/(Under) Expend	(15,325)	(8,725)	(2,125)	(5,525)	1,075	7,675	(5,725)	(3,850)	4,400
Fund Balance, July 1	61,751	46,426	37,701	35,576	30,051	31,126	38,801	33,076	29,226
Fund Balance, June 30	\$ 46,426	\$ 37,701	\$ 35,576	\$ 30,051	\$ 31,126	\$ 38,801	\$ 33,076	\$ 29,226	\$ 33,626

**Town of Mansfield
Debt Service Fund
Estimated Revenues, Expenditures and Changes in Fund Balance**

	<u>FY 24/25</u>	<u>FY 25/26</u>
	<u>Projected</u>	<u>Projected</u>
Revenues:		
Bonds	\$ -	\$ -
Premium Income	-	-
Interest on Unspent Balance	-	-
	<hr/>	<hr/>
Total Revenues	-	-
	<hr/>	<hr/>
Operating Transfers In - General Fund	240,000	210,000
Operating Transfers In - CNR Fund	-	-
Operating Transfers In - MS Fund	-	-
	<hr/>	<hr/>
Total Revenues and Operating Transfers In	240,000	210,000
	<hr/>	<hr/>
Expenditures:		
Principal Retirement	-	-
Interest	-	-
Principal Retirement - GOB 2011	220,000	200,000
Interest - GOB 2011	16,800	8,000
Lease Purchase - Co-Gen/Pool Covers	-	-
Lease Purchase - CIP Equip 08/09	-	-
Lease Purchase - CIP Equip 09/10	-	-
Financial/Issuance Costs	-	-
	<hr/>	<hr/>
Total Expenditures	236,800	208,000
	<hr/>	<hr/>
Revenues and Other Financing Sources Over/(Under) Expend	3,200	2,000
	<hr/>	<hr/>
Fund Balance, July 1	33,626	36,826
	<hr/>	<hr/>
Fund Balance, June 30	<u>\$ 36,826</u>	<u>\$ 38,826</u>

Town of Mansfield
Solid Waste Disposal Fund
Balance Sheet
June 30, 2016
(with comparative totals for June 30, 2015)

	<u>2016</u>	<u>2015</u>
Current Assets		
Cash and Cash Equivalents	\$ 517,501	\$ 544,563
Accounts Receivable, net	553	22
	<u>518,053</u>	<u>544,585</u>
Fixed Assets		
Land	8,500	8,500
Buildings & Equipment	635,779	609,135
Less: Accumulated Depreciation	<u>(379,428)</u>	<u>(529,968)</u>
	<u>264,851</u>	<u>87,667</u>
Total Assets	<u><u>782,904</u></u>	<u><u>632,252</u></u>
Liabilities and Retained Earnings		
Current Liabilities		
Sales Tax Payable	7	-
Accounts Payable	67,986	67,095
Accrued Payroll	3,705	
Accrued Compensated Absences	12,989	13,642
Refundable Deposits	<u>15,843</u>	<u>13,854</u>
	<u>100,530</u>	<u>94,591</u>
Long-Term Liabilities		
Landfill Postclosure Costs	<u>76,000</u>	<u>80,000</u>
	<u>76,000</u>	<u>80,000</u>
Total Liabilities	<u>176,530</u>	<u>174,591</u>
Retained Earnings	<u>606,374</u>	<u>457,661</u>
Total Liabilities and Fund Balance	<u><u>\$ 782,904</u></u>	<u><u>\$ 632,252</u></u>

Town of Mansfield
Solid Waste Disposal Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
 (with comparative totals for June 30, 2015)

	Budget 2015/16	2016	Percent of Adopted Budget	2015
Revenues				
Transfer Station Fees	\$ 120,000	\$ 132,323	110%	\$ 115,705
Garbage Collection Fees	1,165,300	1,074,508	92%	1,165,268
Fee Waivers	-	5,342	#DIV/0!	6,834
Sale of Recyclables	4,000	7,421	186%	7,045
Scrap Metals	8,000	11,242	141%	9,362
Capital Contribution		218,524		-
Other Revenues	900	(2,467)	-274%	17,913
Total Revenues	<u>1,298,200</u>	<u>1,446,894</u>	<u>111%</u>	<u>1,322,127</u>
Expenditures				
Hauler's Tipping Fees	166,700	160,999	97%	146,681
Mansfield Tipping Fees	56,300	44,242	79%	41,139
Wage & Fringe Benefits	359,385	327,287	91%	312,455
Computer Software	4,500	4,740	105%	4,440
Trucking Fee	2,800	31,222	1115%	44,655
Recycle Cost	16,900	25,666	152%	6,405
Contract Pickup	573,160	566,131	99%	524,975
Supplies & Services	24,640	23,133	94%	22,081
Depreciation Expense	11,000	33,242	302%	12,338
Hazardous Waste	18,500	13,452	73%	12,791
Equipment Parts/Other	49,950	58,067	116%	24,405
LAN/WAN Expenditures	10,000	10,000	100%	10,000
Total Expenditures	<u>1,293,835</u>	<u>1,298,180</u>	<u>100%</u>	<u>1,162,365</u>
Net Income (Loss)	4,365	148,713		159,763
Retained Earnings, July 1	<u>457,661</u>	<u>457,661</u>		<u>297,898</u>
Retained Earnings, Jun 30	<u>\$ 462,026</u>	<u>\$ 606,374</u>		<u>\$ 457,661</u>

Town of Mansfield
Health Insurance Fund
Balance Sheet
June 30, 2016
(with comparative totals for June 30, 2015)

	<u>2016</u>	<u>2015</u>
Assets		
Cash and cash equivalents	\$ 1,166,302	\$ 778,128
Accounts Receivable	243,045	287,798
Due from Other Funds	<u>367,117</u>	<u>280,347</u>
 Total Assets	 <u><u>1,776,464</u></u>	 <u><u>1,346,273</u></u>
Liabilities and Fund Equity		
Liabilities		
Accrued Medical Claims	573,000	581,000
Accrued Payroll	4,218	-
Accounts Payable	<u>16,635</u>	<u>35,670</u>
 Total Liabilities	 <u><u>593,853</u></u>	 <u><u>616,670</u></u>
Fund Balance		
Fund Balance - Available	<u>1,182,611</u>	<u>729,603</u>
 Total Fund Balance	 <u><u>1,182,611</u></u>	 <u><u>729,603</u></u>
 Total Liabilities and Fund Balance	 <u><u>\$ 1,776,464</u></u>	 <u><u>\$ 1,346,273</u></u>

Town of Mansfield
Health Insurance Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
(with comparative totals for June 30, 2015)

	2016	2015
Revenues		
Premium income	\$ 9,174,989	\$ 7,983,232
Interest income	47,312	3,997
	9,222,302	7,987,230
Expenditures		
Payroll	174,846	140,820
Administrative expenses	890,784	794,730
Medical claims	7,402,790	8,568,832
Consultants	-	66,759
PPACA Fee	54,912	80,892
Employee Wellness Program	103,210	101,240
Payment in lieu of Insurance	81,017	78,614
Medical Supplies	51,734	66,845
LAN/WAN Expenditures	10,000	10,000
	8,769,294	9,908,731
Excess (Deficiency) of Revenues	453,008	(1,921,502)
Fund Balance, July 1	729,603	2,651,105
Fund Balance plus Cont. Capital, Jun 30	\$ 1,182,611	\$ 729,603

ANTHEM BLUE CROSS MONTHLY CLAIMS
ANNUAL BASIS

MONTH	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Avg. '91- Present	5 Yr. Avg. '11-'15
JANUARY	\$ 333,923	\$ 342,476	\$ 358,256	\$ 356,891	\$ 364,331	\$ 508,001	\$ 454,813	\$ 389,841	\$ 497,371	\$ 461,600	\$ 596,583	\$ 684,680	\$ 204,233	\$ 662,815	\$ 313,481	\$ 488,893
FEBRUARY	331,286	340,298	305,259	492,485	527,867	629,924	521,301	497,159	550,094	480,989	525,952	678,239	916,556	672,054	365,719	630,366
MARCH	358,881	386,649	409,245	392,138	482,188	399,055	482,221	519,594	600,223	503,600	613,319	618,690	1,077,897	703,019	364,259	682,746
APRIL	259,835	402,093	443,382	321,969	484,465	476,056	473,587	517,452	513,677	461,016	512,034	588,271	703,022	768,447	335,128	555,604
MAY	387,515	391,287	387,104	383,505	562,876	516,518	511,932	346,650	398,403	557,547	662,586	522,070	509,140	566,735	334,663	529,949
JUNE	347,060	357,517	399,827	386,641	606,023	425,253	419,214	465,244	483,975	468,241	494,196	595,866	648,834	614,551	334,229	538,222
JULY	353,025	332,653	368,941	409,635	430,780	493,991	534,203	667,615	410,100	471,363	548,338	726,844	670,831		331,337	565,495
AUGUST	296,808	327,584	323,401	499,754	554,171	567,129	520,970	583,042	443,808	576,008	571,304	642,551	543,358		338,438	555,406
SEPTEMBER	323,667	302,399	298,440	415,053	430,908	438,495	438,428	320,452	475,683	386,452	438,160	807,550	585,211		305,245	538,611
OCTOBER	312,245	275,610	351,888	370,945	384,033	440,640	518,768	524,875	429,967	526,558	480,679	804,719	601,860		312,868	568,757
NOVEMBER	342,691	448,834	299,882	370,405	489,535	383,653	461,484	371,112	419,740	468,559	532,440	699,223	636,890		306,223	551,370
DECEMBER	415,554	358,577	343,209	427,447	436,589	358,543	368,522	502,648	451,734	429,097	488,762	962,302	591,806		319,131	584,740
ANNUAL TOTAL	4,062,490	4,265,977	4,288,835	4,826,866	5,753,767	5,637,258	5,705,441	5,705,685	5,674,774	5,791,031	6,464,352	8,331,006	7,689,638	3,987,621	3,887,135	6,790,160
MONTHLY AVG	\$ 338,541	\$ 355,498	\$ 357,403	\$ 402,239	\$ 479,481	\$ 469,772	\$ 475,453	\$ 475,474	\$ 472,898	\$ 482,586	\$ 538,696	\$ 694,251	\$ 640,803	\$ 664,604	\$ 336,709	\$ 565,847
INCREASE	33.91%	5.01%	0.54%	12.54%	19.20%	-2.02%	1.21%	0.00%	-0.54%	2.05%	11.63%	28.88%	-7.70%	3.71%	10.17%	6.86%

Town of Mansfield
Workers' Compensation Fund
Balance Sheet
June 30, 2016
(with comparative totals for June 30, 2015)

	<u>2016</u>		<u>2015</u>
Assets			
Cash and Cash Equivalents	\$ 18,710	\$	12,542
Prepaid Insurance	-		20,766
	<u>18,710</u>		<u>33,308</u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	-		-
	<u>-</u>		<u>-</u>
Total Liabilities	-		-
	<u>-</u>		<u>-</u>
Retained Earnings	18,710		33,308
	<u>18,710</u>		<u>33,308</u>
Total Liabilities and Fund Balance	\$ <u>18,710</u>	\$	<u>33,308</u>

Town of Mansfield
Workers' Compensation Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
 (with comparative totals for June 30, 2015)

	Budget 2015/16	2016	Percent of Adopted Budget	2015
Revenues				
Premium Income	\$ 518,810	\$ 508,760	98%	\$ 522,826
Total Revenues	<u>518,810</u>	<u>508,760</u>	98%	<u>522,826</u>
Expenditures				
Workers' Compensation Insurance	<u>518,810</u>	<u>523,358</u>	101%	<u>502,905</u>
Total Expenditures	<u>518,810</u>	<u>523,358</u>	101%	<u>502,905</u>
Net Income (Loss)	-	(14,598)		19,921
Retained Earnings, July 1	<u>33,308</u>	<u>33,308</u>		<u>13,387</u>
Retained Earnings, Jun 30	<u>\$ 33,308</u>	<u>\$ 18,710</u>		<u>\$ 33,308</u>

**Town of Mansfield
Management Services Fund
Balance Sheet
June 30, 2016**

(with comparative totals for June 30, 2015)

	<u>2016</u>	<u>2015</u>
Current Assets		
Cash and Cash Equivalents	\$ 1,928,583	\$ 1,385,901
Due From Region/Town	10,573	13,189
Accounts Receivable, net	92,492	58,824
Inventory	<u>-</u>	<u>5,479</u>
 Total Current Assets	 <u>2,031,648</u>	 <u>1,463,394</u>
Fixed Assets		
Land	145,649	145,649
Buildings	226,679	226,679
Office Equipment	2,307,714	2,277,627
Construction in Progress	17,722	-
Less: Accumulated Depreciation	<u>(1,515,251)</u>	<u>(1,378,151)</u>
 Total Fixed Assets	 <u>1,182,513</u>	 <u>1,271,804</u>
 Total Assets	 <u><u>3,214,160</u></u>	 <u><u>2,735,198</u></u>
Liabilities and Retained Earnings		
Liabilities		
Accounts Payable	139,679	151,391
Accrued Payroll	4,560	-
Due to Internal Service Fund	<u>5,001</u>	<u>3,520</u>
 Total Liabilities	 <u>149,240</u>	 <u>154,911</u>
Equity		
Contributed Capital	146,000	146,000
Retained Earnings	<u>2,918,920</u>	<u>2,434,286</u>
 Total Equity	 <u>3,064,920</u>	 <u>2,580,286</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 3,214,160</u></u>	 <u><u>\$ 2,735,198</u></u>

Town of Mansfield
Management Services Fund
Statement of Revenues, Expenditures
and Changes in Retained Earnings
June 30, 2016
(with comparative totals for June 30, 2015)

	<u>Budget</u> <u>2015/16</u>	<u>Actual</u> <u>2015/16</u>	<u>Percent of</u> <u>Adopted</u> <u>Budget</u>	<u>Actual</u> <u>2014/15</u>
Revenues				
Mansfield Board of Education	\$ 166,300	\$ 166,300	100%	\$ 101,290
Region 19	114,670	114,670	100%	112,420
Town of Mansfield	11,000	11,000	100%	10,610
Communication Service Fees	223,330	229,612	103%	224,823
Copier Service Fees	215,440	212,957	99%	210,740
Energy Service Fees	1,788,030	1,754,010	98%	1,745,980
Rent	72,450	72,450	100%	72,450
Rent - Telecom Tower	165,000	188,455	114%	173,821
Sale of Supplies	57,000	14,926	26%	43,552
CNR Fund	185,000	185,000	100%	185,000
Health Insurance Fund	10,000	10,000	100%	10,000
Solid Waste Fund	10,000	10,000	100%	10,000
Sewer Operating Fund	3,000	3,000	100%	3,000
Postal Charges	82,040	70,540	86%	87,140
USF Credits	28,340	74,802	264%	38,801
Total Revenues	<u>3,131,600</u>	<u>3,117,722</u>	<u>100%</u>	<u>3,029,626</u>
Expenditures				
Salaries & Benefits	463,770	438,981	95%	419,410
Training	6,750	478	7%	911
Repairs & Maintenance	31,950	17,886	56%	14,109
Professional & Technical	19,450	1,145	6%	28,500
Insurance	-	3,026	-	2,533
System Support	118,912	93,516	79%	93,236
Copier Maintenance Fees	82,000	83,745	102%	80,901
Communication Equipment	178,535	150,467	84%	179,042
Supplies and Software Licensing	15,300	5,596	37%	6,021
Equipment	191,838	189,817	99%	38,161
Postage	60,000	61,567	103%	65,907
Energy	1,668,200	1,476,911	89%	1,875,439
Miscellaneous	85,390	33,865	40%	58,350
Sub-Total Expenditures	<u>2,922,095</u>	<u>2,557,000</u>	<u>88%</u>	<u>2,862,521</u>
Depreciation	223,750	233,790	104%	226,889
Equipment Capitalized	<u>(157,702)</u>	<u>(157,702)</u>	<u>100%</u>	<u>-</u>
Total Expenditures	<u>2,988,143</u>	<u>2,633,089</u>	<u>88%</u>	<u>3,089,410</u>
Net Income (Loss)	143,457	484,634		(59,784)
Retained Earnings, July 1	<u>2,580,287</u>	<u>2,580,287</u>		<u>2,640,070</u>
Retained Earnings, Jun 30	<u>\$ 2,723,744</u>	<u>\$ 3,064,920</u>		<u>\$ 2,580,286</u>

**Town of Mansfield
Transit Services Fund
Balance Sheet
June 30, 2016**

	<u>Parking Garage 2016</u>	<u>Intermodal Center 2016</u>	<u>WRTD 2016</u>	<u>Total 2016</u>
Assets				
Cash and Cash Equivalents	\$ (10,171)	\$ 52,060	\$ 21,338	\$ 63,230
Accounts Receivable	278,345	-	-	278,345
Infrastructure	11,171,404	2,376,320	-	13,547,724
Capital Assets	55,374	26,455	-	81,829
Accum Depr -Infrastructure	(993,321)	(119,234)	-	(1,112,556)
Total Assets	<u>10,501,631</u>	<u>2,335,601</u>	<u>21,338</u>	<u>12,858,572</u>
Liabilities and Fund Balance				
Liabilities				
Accounts Payable	-	8,193	-	8,193
Accrued Payroll	-	594	-	594
Total Liabilities	<u>-</u>	<u>8,787</u>	<u>-</u>	<u>8,787</u>
Fund Balance	<u>10,501,631</u>	<u>2,326,814</u>	<u>21,338</u>	<u>12,849,785</u>
Total Liabilities and Fund Balance	<u>\$ 10,501,631</u>	<u>\$ 2,335,601</u>	<u>\$ 21,338</u>	<u>\$ 12,858,572</u>

Town of Mansfield
Transit Services Fund - Combined
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016

	<u>Parking Garage 2016</u>	<u>Intermodal Center 2016</u>	<u>WRTD 2016</u>	<u>Total 2016</u>
Revenues				
Transient Fees	\$ 204,873	\$ -	\$ -	\$ 204,873
Monthly Fees	326,198	-	-	326,198
Violation Revenue	36,528	-	-	36,528
Capital Contribution	55,374	-	-	55,374
Misc Revenue	(266)	460	-	194
Rental Income	-	19,800	-	19,800
	<u>622,706</u>	<u>20,260</u>	<u>-</u>	<u>642,966</u>
Expenditures				
Salaries & Benefits	100,209	31,970	-	132,179
Purchased Property Services	8,435	23,401	-	31,836
Professional & Technical Services	37,074	-	-	37,074
Repairs & Maintenance	68,535	5,541	-	74,076
Insurance	8,640	7,275	-	15,915
Other Purchased Services	50,760	3,478	-	54,239
Equipment Rental	19,941	-	-	19,941
Office Supplies	353	540	-	893
Energy	-	14,341	-	14,341
Depreciation Expense	248,672	60,808	-	309,480
Incentive Fee	6,766	-	-	6,766
Other General Expense	1,977	1,224	-	3,200
Dial-A-Ride	-	-	55,192	55,192
WRTD - Windham Reg Transit District	-	-	7,896	7,896
WRTD - Pre-Paid Fare	-	-	14,028	14,028
WRTD - Disable Transport	-	-	58,887	58,887
	<u>551,362</u>	<u>148,578</u>	<u>136,004</u>	<u>835,944</u>
Operating Transfers				
Transfer Out - Capital Projects Fund	(276,235)	-	-	(276,235)
Transfer In - General Fund	-	-	132,050	132,050
Transfer In - Capital Projects Fund	-	130,000	25,000	155,000
	<u>(276,235)</u>	<u>130,000</u>	<u>157,050</u>	<u>10,815</u>
Excess (Deficiency) of Revenues	(204,891)	1,682	21,046	(182,163)
Fund Balance, July 1	<u>10,706,522</u>	<u>2,325,132</u>	<u>293</u>	<u>13,031,947</u>
Fund Balance plus Cont. Capital, Jun 30	<u>\$ 10,501,630</u>	<u>\$ 2,326,814</u>	<u>\$ 21,338</u>	<u>\$ 12,849,785</u>

**Town of Mansfield
Cemetery Fund
Balance Sheet
June 30, 2016**
(with comparative totals for June 30, 2015)

	<u>2016</u>		<u>2015</u>
Assets			
Cash and Cash Equivalents	\$ (12,757)	\$	(74,009)
Investments	296,138		342,678
	<u>283,381</u>		<u>268,668</u>
Total Assets	<u>283,381</u>		<u>268,668</u>
 Liabilities and Fund Balance			
Liabilities			
Accounts Payable	-		2,968
	<u>-</u>		<u>2,968</u>
Total Liabilities	<u>-</u>		<u>2,968</u>
 Fund Balance			
Reserve for Perpetual Care	250,000		250,000
Reserve for Non-Expendable Trust	1,200		1,200
Unreserved	32,181		14,501
	<u>283,381</u>		<u>265,701</u>
Total Fund Balance	<u>283,381</u>		<u>265,701</u>
 Total Liabilities and Fund Balance	<u>\$ 283,381</u>	<u>\$</u>	<u>268,668</u>

Town of Mansfield
Cemetery Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
(with comparative totals for June 30, 2015)

	Budget 2015/16	2016	Percent of Adopted Budget	2015
Revenues				
Investment Income	\$ 12,000	\$ 9,015	75%	\$ 18,732
Unrealized Gain/Loss on Investments	5,000	18,570	371%	(23,861)
Sale of Plots	2,400	3,475	145%	6,300
Total Revenues	19,400	31,060	160%	1,171
Operating Transfers				
Transfer from General Fund	20,000	20,000	100%	36,000
Total Operating Transfers	20,000	20,000	100%	36,000
Total Rev & Oper Transfers	39,400	51,060	130%	37,171
Expenditures				
Salaries	5,200	4,494	86%	5,896
Cemetery Maintenance	12,000	12,146	101%	13,246
Mowing Service	18,750	16,740	89%	12,840
Total Expenditures	35,950	33,379	93%	31,983
Excess (Deficiency) of Revenues	3,450	17,681		5,188
Fund Balance, July 1	265,701	265,701		260,513
Fund Balance, June 30	\$ 269,151	\$ 283,381		\$ 265,701

TOWN OF MANSFIELD
INVESTMENT POOL
AS OF June 30, 2016

	MARKET VALUE JUN 30, 2015	MARKET VALUE SEP 30, 2015	MARKET VALUE DEC 31, 2015	MARKET VALUE MAR 31, 2016	MARKET VALUE JUN 30, 2016	FISCAL 15/16 CHANGE IN VALUE
<u>STOCK FUNDS:</u>						
<u>FIDELITY INVESTMENTS:</u>						
SELECT UTILITIES GROWTH	72,988.51					(72,988.51)
TOTAL STOCK FUNDS	72,988.51					(72,988.51)
<u>BOND FUNDS:</u>						
<u>WELLS FARGO ADVANTAGE</u>						
WELLS FARGO INCOME PLUS-INV	74,368.41	74,698.89	74,349.11	76,831.10	78,975.88	4,607.47
<u>T. ROWE PRICE</u>						
U.S. TREASURY LONG	87,464.83	91,012.64	90,603.48	97,772.14	104,076.13	16,611.30
<u>VANGUARD INVESTMENTS</u>						
GNMA FUND	111,317.28	112,615.41	112,595.24	114,745.23	116,077.25	4,759.97
TOTAL BOND FUNDS	273,150.52	278,326.94	277,547.83	289,348.47	299,129.26	25,978.74
TOTAL INVESTMENTS	346,139.03	278,326.94	277,547.83	289,348.47	299,129.26	(47,009.77)

**Town of Mansfield
Investment Pool
As of June 30, 2016**

	Equity Percentage	Equity In Investments
Cemetery Fund	99.000%	296,137.97
School Non-Expendable Trust Fund	1.000%	2,991.29
Total Equity by Fund	100.000%	299,129.26

Investments	Market Value
<u>Stock Funds:</u>	
Fidelity - Select Utilities Growth	-
Sub-Total Stock Funds	-
<u>Bond Funds:</u>	
Wells Fargo Advantage -Income Plus	78,975.88
T. Rowe Price - U. S. Treasury Long-Term	104,076.13
Vanguard - GNMA Fund	116,077.25
Sub-Total Bond Funds	299,129.26
Total Investments	299,129.26

Allocation	Amount	Percentage
Stocks	0.00	0.00%
Bonds	299,129.26	100.00%
Total Investments	299,129.26	100.00%

Eastern Highlands Health District
General Fund
Balance Sheet
June 30, 2016
 (with comparative totals for June 30, 2015)

	<u>2016</u>	<u>2015</u>
Assets		
Cash and Cash Equivalents	\$ <u>325,998</u>	\$ <u>264,172</u>
Total Assets	<u><u>325,998</u></u>	<u><u>264,172</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts Payable	<u>30,334</u>	<u>9,181</u>
Total Liabilities	<u>30,334</u>	<u>9,181</u>
Fund Balance	<u>295,664</u>	<u>254,991</u>
Total Liabilities and Fund Balance	\$ <u><u>325,998</u></u>	\$ <u><u>264,172</u></u>

Eastern Highlands Health District
General Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
(with comparative totals for June 30, 2015)

	Adopted Budget 2015/16	Amended Budget 2015/16	2016	Percent of Adopted Budget	2015
Revenues					
Member Town Contributions	\$ 405,810	\$ 405,810	\$ 405,820	100.0%	\$ 390,841
State Grants	149,850	149,850	142,234	94.9%	149,857
Septic Permits	35,250	35,250	31,285	88.8%	31,655
Well Permits	15,700	15,700	14,345	91.4%	15,535
Soil Testing Service	33,500	33,500	39,710	118.5%	32,965
Food Protection Service	62,330	62,330	65,533	105.1%	63,289
B100a Reviews	26,250	26,250	29,225	111.3%	24,610
Septic Plan Reviews	30,360	30,360	26,215	86.3%	25,235
Other Health Services	2,780	2,780	6,630	238.5%	4,508
Appropriation of Fund Balance	29,861	29,861	-	0.0%	-
Total Revenues	791,691	791,691	760,996	96.1%	738,495
Expenditures					
Salaries & Wages	579,438	579,438	576,971	99.6%	542,858
Grant Deductions	(78,203)	(78,203)	(110,348)	141.1%	(74,249)
Benefits	196,280	196,280	172,120	87.7%	182,158
Miscellaneous Benefits	7,010	7,010	5,887	84.0%	5,293
Insurance	15,800	15,800	15,607	98.8%	15,607
Professional & Technical Services	16,200	16,200	13,162	81.2%	14,961
Vehicle Repairs & Maintenance	3,200	3,200	3,816	119.3%	2,856
Health Reg*Admin Overhead	27,816	27,816	27,816	100.0%	27,405
Other Purchased Services	14,880	14,880	9,006	60.5%	8,148
Other Supplies	7,820	7,820	5,523	70.6%	4,973
Equipment - Minor	1,450	1,450	762	52.6%	645
Total Expenditures	791,691	791,691	720,323	91.0%	730,655
Operating Transfers					
Transfer to CNR Fund	-	-	-	0.0%	-
Total Exp & Oper Trans	791,691	791,691	720,323	91.0%	730,655
Excess (Deficiency) of Revenues	-	-	40,673		7,840
Fund Balance, July 1	254,991	254,991	254,991		247,151
Fund Balance plus Cont. Capital, June 30	<u>\$ 254,991</u>	<u>\$ 254,991</u>	<u>\$ 295,664</u>		<u>\$ 254,991</u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Balance Sheet
June 30, 2016
 (with comparative totals for June 30, 2015)

	<u>2016</u>		<u>2015</u>
Assets			
Cash and Cash Equivalents	\$ <u>161,565</u>	\$	<u>205,279</u>
Total Assets	<u><u>161,565</u></u>		<u><u>205,279</u></u>
Liabilities and Fund Balance			
Liabilities			
Accounts Payable	<u>-</u>		<u>-</u>
Total Liabilities	<u>-</u>		<u>-</u>
Fund Balance	<u>161,565</u>		<u>205,279</u>
Total Liabilities and Fund Balance	\$ <u><u>161,565</u></u>	\$	<u><u>205,279</u></u>

Eastern Highlands Health District
Capital Non-Recurring Fund
Comparative Statement of Revenues, Expenditures
and Changes in Fund Balance
June 30, 2016
(with comparative totals for June 30, 2015)

	<u>2016</u>	<u>2015</u>
Revenues		
State Grants	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>
Operating Transfers		
General Fund	<u>-</u>	<u>-</u>
Total Operating Transfers	<u>-</u>	<u>-</u>
Total Rev & Oper Trans	<u>-</u>	<u>-</u>
Expenditures		
Professional & Technical Services	-	5,000
Office Equipment	<u>43,714</u>	<u>41,137</u>
Total Expenditures	<u>43,714</u>	<u>46,137</u>
Excess (Deficiency) of Revenues	(43,714)	(46,137)
Fund Balance, July 1	<u>205,279</u>	<u>251,416</u>
Fund Balance plus Cont. Capital, June 30	<u>\$ 161,565</u>	<u>\$ 205,279</u>

Mansfield Downtown Partnership
Statement of Revenues, Expenditures and
Changes in Fund Balance

	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Adopted Budget 2015/16	Actual 6/30/16	Percent of Adopted Budget
Revenues								
Intergovernmental								
Mansfield General Fund/CNR	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	100%
Uconn	125,000	125,000	125,000	125,000	125,000	125,000	125,000	100%
Mansfield Capital Projects	-	-	-	-	-	-	-	-
Leyland Share - Relocation	10,000	-	-	-	-	-	-	-
Membership Fees	16,983	16,778	17,463	19,680	15,490	15,000	19,645	131%
Local Support	-	-	-	-	-	-	-	-
State Support	-	-	-	-	-	-	-	-
Contributions/Other	-	-	-	-	-	-	-	-
Total Revenues	276,983	266,778	267,463	269,680	265,490	265,000	269,645	102%
Operating Expenditures								
Town Square Contribution	-	-	-	100,000	-	-	-	-
Salaries and Benefits	147,126	170,810	182,066	188,736	196,111	209,363	209,272	100%
Professional & Technical	71,561	61,608	78,617	22,937	15,909	32,000	21,969	69%
Office Rental	15,040	8,000	7,810	9,344	12,660	13,840	13,230	96%
Insurance	1,715	1,747	1,545	2,950	3,780	3,920	3,900	99%
Purchased Services	6,612	9,641	8,716	9,253	9,625	10,750	11,505	107%
Supplies & Services	3,000	1,276	1,380	3,768	644	750	1,280	171%
Contingency	-	-	-	-	-	25,000	-	-
Total Operating Expenditures	245,054	253,082	280,134	336,989	238,730	295,623	261,156	88%
Operating Income/(Loss)	31,929	13,696	(12,671)	(67,309)	26,760	(30,623)	8,489	
Fund Balance, July 1	257,649	289,578	303,274	290,603	223,294	250,054	250,054	
Fund Balance, End of Period	\$ 289,578	\$ 303,274	\$ 290,603	\$ 223,294	\$ 250,054	\$ 219,431	\$ 258,543	
Contribution Recap								
Mansfield	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
Mansfield Capital Projects	-	-	-	-	-	-	-	
UCONN	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
Total Contributions	\$ 250,000	\$ 250,000						

**Town of Mansfield
Detail of Debt Outstanding
Schools and Town
As of June 30, 2016**

	Original Amount	Estimated Balance 6/30/16
Schools:		
Consists of -		
2004 General Obligation Bonds:		
MMS IRC	\$ 940,000	\$ -
2011 General Obligation Bonds:		
MMS Heating Conversion	1,025,000	793,500
	1,965,000	793,500
Schools Outstanding Debt	1,965,000	793,500
Town:		
Consists of -		
2004 Taxable General Obligation Bonds:		
Community Center	\$ 2,590,000	\$ -
2004 General Obligation Bonds:		
Library Renovations	725,000	-
2011 General Obligation Bonds:		
Community Center Air Conditioning	173,620	134,500
Hunting Lodge Road Bikeway	105,250	80,750
Salt Storage Shed	263,130	203,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	233,000
Various Equipment Purchases	93,000	57,500
Facility Improvements	40,000	25,000
Transportation Facility Improvements	130,000	101,500
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	292,500
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	258,750
	5,130,000	1,386,500
Town Outstanding Debt	5,130,000	1,386,500
Total Debt Outstanding	\$ 7,095,000	\$ 2,180,000

**Town of Mansfield
Serial Bonds Summary
Schools and Town
as of June 30, 2016**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2015	\$ 871,000	\$ 1,529,000	\$2,400,000
Issued During Period			
Retired During Period	77,500	142,500	220,000
Balance at June 30, 2016	<u>\$ 793,500</u>	<u>\$ 1,386,500</u>	<u>\$2,180,000</u>

Changes in Bonds and Notes Outstanding

	<u>Serial Bonds</u>	<u>BAN's</u>	<u>Promissory Note</u>	<u>Total</u>
Balance at July 1, 2015	\$2,400,000	\$ -	\$ -	\$2,400,000
Debt Issued				
Debt Retired	220,000			220,000
Balance at June 30, 2016	<u>\$2,180,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,180,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>BAN's</u>	<u>Total</u>
		<u>P & I</u>	<u>I</u>			
2004 Town Taxable Gen. Oblig Bond	\$2,590,000	6/01	12/01	\$ -		\$ -
2004 School General Oblig. Bond	940,000	6/01	12/01	-		-
2004 Town General Oblig. Bond	725,000	6/01	12/01	-		-
2011 Town General Oblig. Bond	1,485,000	3/15	9/15	1,127,750		1,127,750
2011 Town Sewer Purpose Bond	330,000	3/15	9/15	258,750		258,750
2011 School General Oblig. Bond	1,025,000	3/15	9/15	793,500		793,500
	<u>\$7,095,000</u>			<u>\$2,180,000</u>	<u>\$ -</u>	<u>\$2,180,000</u>

Town of Mansfield
 Summary of Investments
 June 30, 2016

Health Insurance Fund

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 6/30/16
State Treasurer	\$ 2,504,669	0.450	Various	Various	\$
Total Accrued Interest @ 6/30/16					\$
Interest Received 7/1/15 - 6/30/16					<u>7,312</u>
Total Interest, Health Insurance Fund @ 6/30/16					<u>\$ 7,312</u>

All Other Funds

Institution	Principal	Rate of Interest	Date of Purchase	Date of Maturity	Accrued Interest @ 6/30/16
State Treasurer	\$ 12,741,349	0.450	Various	Various	\$
Total Accrued Interest @ 6/30/16					\$
Interest Received 7/1/15 - 6/30/16					<u>48,657</u>
Total Interest, General Fund, 6/30/16					<u>\$ 48,657</u>

Town of Mansfield
Memo

July 27, 2016

Matt Hart, Town Manager
Cherie Trahan, Director of Finance

Christine Gamache, Collector of Revenue

Amounts and % of Collections for 7/1/15 to 06/30/2016 comparable to 7/1/14 to 06/30/2015 and 7/1/13 to 06/30/2014

	GRAND LIST			PAID	% PAID	DELINQUENT	
	2014	ADJUSTMENTS	ADJUSTED LIST			BALANCE	% OPEN
RRS CENTER RE	24,353,704	(36,284)	24,317,420	(24,077,626)	99.0%	239,793	1.0%
	1,610,627	68,441	1,679,068	(1,672,078)	99.6%	6,989	0.4%
RRS CENTER PP	1,460,800	(198)	1,460,602	(1,453,609)	99.5%	6,993	0.5%
	134,750	-	134,750	(134,699)	100.0%	51	0.0%
	2,291,688	(46,456)	2,245,232	(2,175,753)	96.9%	69,479	3.1%
	29,851,569	(14,498)	29,837,072	(29,513,766)	98.9%	323,305	1.1%
	333,558	(10,739)	322,819	(292,232)	90.5%	30,588	9.5%
TOTAL	30,185,128	(25,237)	30,159,891	(29,805,998)	98.8%	353,893	1.2%
PRIOR YEARS COLLECTION July 1, 2015 to June 30, 2016							
Suspense Collections		6,892		Suspense Interest Less Fees		7,886	
Years Taxes		222,013		Interest and Lien Fees		179,295	
		<u>228,905</u>				<u>187,181</u>	

	GRAND LIST			PAID	% PAID	DELINQUENT	
	2013	ADJUSTMENTS	ADJUSTED LIST			BALANCE	% OPEN
RRS CENTER RE	24,424,734	(11,936)	24,412,799	(24,215,962)	99.2%	196,836	0.8%
	530,658	73,328	603,986	(603,986)	100.0%	-	0.0%
RRS CENTER PP	1,149,415	4,637	1,154,052	(1,141,730)	98.9%	12,322	1.1%
	-	-	-	-	#DIV/0!	-	#DIV/0!
	2,085,479	(37,307)	2,048,172	(1,977,775)	96.6%	70,397	3.4%
	28,190,286	28,723	28,219,009	(27,939,453)	99.0%	279,556	1.0%
	286,558	(2,108)	284,450	(250,380)	88.0%	34,071	12.0%
TOTAL	28,476,845	26,615	28,503,460	(28,189,833)	98.9%	313,627	1.1%
PRIOR YEARS COLLECTION July 1, 2014 to June 30, 2015							
Suspense Collections		10,841		Suspense Interest Less Fees		12,355	
Years Taxes		344,009		Interest and Lien Fees		204,729	
		<u>354,850</u>				<u>217,083</u>	

	GRAND LIST			PAID	% PAID	DELINQUENT	
	2012	ADJUSTMENTS	ADJUSTED LIST			BALANCE	% OPEN
RRS CENTER RE	24,454,815	(125,414)	24,329,401	(24,083,849)	99.0%	245,552	1.0%
	391,674	78,297	469,971	(464,538)	98.8%	5,433	1.2%
RRS CENTER PP	1,042,661	(1,984)	1,040,677	(1,024,661)	98.5%	16,016	1.5%
	465	-	465	(465)	100.0%	-	0.0%
	2,060,254	(35,857)	2,024,397	(1,955,482)	96.6%	68,914	3.4%
	27,949,868	(84,959)	27,864,910	(27,528,995)	98.8%	335,915	1.2%
	243,555	(1,445)	242,110	(217,963)	90.0%	24,147	10.0%
TOTAL	28,193,423	(86,404)	28,107,019	(27,746,958)	98.7%	360,061	1.3%
PRIOR YEARS COLLECTION July 1, 2013 to June 30, 2014							
Suspense Collections		16,131		Suspense Interest Less Fees		15,739	
Years Taxes		330,004		Interest and Lien Fees		198,322	
		<u>346,135</u>				<u>214,060</u>	

Town of Mansfield
Capital Projects - Open Space
June 30, 2016

	Acreage	Total Budget	Expended Thru 6/30/2015	Current Year Expenditures	Estimated Unexpended Balance	Anticipated Grants
Expenditures Prior to 92/93	-	\$ 4,409,389	\$ 130,794	-	-	-
UNALLOCATED COSTS:						
Appraisal Fees - Various	-	-	50,266	-	-	-
Financial & Legal Fees	-	-	24,134	-	-	-
Survey, Inspections & Miscellaneous	-	-	51,902	27,075	-	-
Outdoor Maintenance	-	-	13,752	6,896	-	-
Major Additions - Improvements	-	-	3,000	-	-	-
Forest Stewardship-50' Cliff Preserve	-	-	3,852	-	-	-
Parks Coordinator	-	-	103,604	-	-	-
PROPERTY PURCHASES:						
Bassetts Bridge Rd Lots 1,2,3	8.23	-	128,439	-	-	-
Baxter Property	25.80	-	163,330	-	-	-
Bodwell Property	6.50	-	42,703	-	-	-
Boettiger, Orr, Parish Property	106.00	-	101,579	-	-	-
Dorwart Property	61.00	-	342,482	-	-	-
Dunnack Property	32.00	-	35,161	-	-	-
Eaton Property	8.60	-	162,236	-	-	-
Ferguson Property	1.19	-	31,492	-	-	-
Fesik Property	7.40	-	7,636	-	-	-
Hatch/Skinner Property	35.33	-	291,780	-	-	-
Holinko Property	18.60	-	62,576	-	-	-
Larkin Property	11.70	-	24,202	-	-	-
Laugardia Property - Dodd Rd.	-	-	5,700	-	-	-
Lion's Club Park	-	-	81,871	-	-	-
Malek Property	-	-	25,500	-	-	-
Marshall Property	17.00	-	17,172	-	-	-
McGregor Property	2.10	-	8,804	-	-	-
McShea Property	-	-	1,500	-	-	-
* Merrow Meadow Park Develop.	15.00	-	-	-	-	-
Morneau Property	-	-	4,310	-	-	-
Moss Property	134.50	-	100,000	-	-	-
Mulberry Road (Joshua's Trust)	5.90	-	12,500	-	-	-
Mullane Property (Joshua's Trust)	17.00	-	10,000	-	-	-
Olsen Property	59.75	-	104,133	-	-	-
Ossen - Birchwood Heights Property	-	-	500	-	-	-
Porter Property	6.70	-	135,466	-	-	-
Puddin Lane	9.15	-	20,378.00	-	-	-
Reed Property	23.70	-	69,527	-	-	-
Rich Property	102.00	-	283,322	-	-	-
Sibley Property	50.57	-	90,734	-	-	-
Swanson Property (Browns Rd)	29.00	-	64,423	-	-	-
Thompson/Swaney Prop. (Bone Mill)	-	-	1,500	-	-	-
Torrey Property	29.50	-	91,792	-	-	-
Vernon Property	3.00	-	31,732	-	-	-
Estate of Vernon - Property	68.41	-	257,996	-	-	-
Warren Property	6.80	-	24,638	-	-	-
Watts Property	23.50	-	92,456	-	-	-
	<u>925.93</u>	<u>\$ 4,409,389</u>	<u>\$ 3,310,874</u>	<u>\$ 33,971</u>	<u>\$ 1,064,544</u>	<u>\$ -</u>

Project Name		Breakdown of Expenditures of Prior to 92/93	
85105 - Local Funds 90/91 - 03/04	\$1,902,855	White Cedar Swamp - Purchase	\$50,000
85105 - Local Support June 15, 2001	5,000	Appraisal Fees	250
85105 - State Support - Rich Property	60,000	Financial Fees	5,457
85105 - State Support - Hatch/Skinner Property	126,000	Miscellaneous Costs	605
85105 - State Support - Olsen Property	50,000	Unidentifiable (Prior 89/90)	74,478
85105 - State Support - Vernon Property	113,000		
85105 - State Support - Dorwart Property	112,534		<u>\$130,790</u>
85114 - Bonded Funds	1,000,000		
85107 - Authorized Bonds 2010/11	1,040,000		
	<u>\$4,409,389</u>		

*The Merrow Meadow Park property was donated to us. Funds were expended to improve the property, supported partially by a State grant in the amount of \$63,600.

Mansfield Board of Education
Special Education Tuition & Transportation Budget Analysis

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16
Gross Expenditures:				
Outplacement Tuition	\$ 163,710	\$ 126,190	\$ 110,637	\$ 474,372
Transportation	177,715	161,370	183,125	237,371
Gross Expenditures	<u>341,425</u>	<u>287,560</u>	<u>293,762</u>	<u>711,743</u>
Less State Grant Funding:				
State Agency & Excess Cost Grant	213,166	149,819	170,999	188,532
Title VI B	60,000	60,000	60,000	60,000
Total State Grant Funding	<u>273,166</u>	<u>209,819</u>	<u>230,999</u>	<u>248,532</u>
Actual Net (Cost)/Revenue	\$ (68,259)	\$ (77,741)	\$ (62,763)	\$ (463,211)
Budget:				
Outplacement Tuition	-	50,000	90,000	175,000
Transportation	112,000	132,000	150,000	150,000
Budgeted Expenditures	<u>112,000</u>	<u>182,000</u>	<u>240,000</u>	<u>325,000</u>
Net Excess/(Shortage)	<u>\$ 43,741</u>	<u>\$ 104,259</u>	<u>\$ 177,237</u>	<u>\$ (138,211)</u>

Note - Some of the excess/(shortage) is used to offset revenues & expenditure fluctuations in other operating budget accounts. The remaining balances are transferred to the Special Education Reserve account at yearend.

Additional Revenues going directly into the Special Education Reserve account are:

	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16
Revenue:				
Medicaid Reimbursement	\$ 18,318	\$ 98,858	\$ 74,186	\$ 47,404
Tuition Income	26,209	22,800	12,000	-
Total Other Revenues	<u>\$ 44,527</u>	<u>\$ 121,658</u>	<u>\$ 86,186</u>	<u>\$ 47,404</u>

Town of Shelton
Revenue Summary
June 30, 2016

Account Number	Appropriation	Debit Amounts	Credit Amounts	Ending Balance	%Recd	Activity
40101 Current Year Levy	(27,675,460.00)	2,549,536.01	30,426,755.44	201,759.43	100.73	27,877,219.43
40102 Prior Year Levy	(200,000.00)	61,826.71	264,963.29	3,136.58	101.57	203,136.58
40103 Interest & Lien Fees	(175,000.00)	2,098.46	181,480.87	4,382.41	102.50	179,382.41
40104 Motor Vehicle Supplement	(220,000.00)	5,450.62	301,404.30	75,953.68	134.52	295,953.68
40105 Susp. Coll. Taxes - Trnsc.	(10,000.00)	13.41	6,905.73	(3,107.68)	68.92	6,892.32
40106 Susp. Coll. Int. - Trnsc.	(13,000.00)	8.72	7,894.83	(5,113.89)	60.66	7,886.11
40109 Collection Fees	(2,000.00)	-	27,577.50	25,577.50	1,378.88	27,577.50
40110 CURRENT YR LEVY - STORRS CTR	(2,351,470.00)	-	2,407,068.00	55,598.00	102.36	2,407,068.00
40111 CURRENT YR LEVY-STORRS CTR-ABATEME	728,000.00	728,000.00	-	-	100.00	(728,000.00)
Total Taxes and Related Items	(29,918,930.00)	3,346,933.93	33,624,049.96	358,186.03	101.20	30,277,116.03
40201 Misc Licenses & Permits	(3,040.00)	-	3,689.00	649.00	121.35	3,689.00
40202 Sport Licenses	(300.00)	36.00	387.00	51.00	117.00	351.00
40203 Dog Licenses	(8,000.00)	(6,308.75)	2,336.00	644.75	108.06	8,644.75
40204 Conveyance Tax	(163,000.00)	-	118,217.68	(44,782.32)	72.53	118,217.68
40210 Subdivision Permits	(2,000.00)	-	225.00	(1,775.00)	11.25	225.00
40211 Zoning/Special Permits	(17,000.00)	420.00	17,015.01	(404.99)	97.62	16,595.01
40212 Zba Applications	(2,000.00)	-	800.00	(1,200.00)	40.00	800.00
40214 Iwa Permits	(2,750.00)	7,788.75	13,558.75	3,020.00	209.82	5,770.00
40224 Road Permits	(1,500.00)	-	1,750.00	250.00	116.67	1,750.00
40230 Building Permits	(200,000.00)	1,442.25	175,330.09	(26,112.16)	86.94	173,887.84
40231 Adm Cost Reimb-permits	(200.00)	2.00	262.00	60.00	130.00	260.00
40232 Housing Code Permits	(117,000.00)	10,350.00	112,515.00	(14,835.00)	87.32	102,165.00
40233 Housing Code Penalties	(1,000.00)	-	-	(1,000.00)	-	-
40234 Landlord Registrations	(2,000.00)	300.00	1,815.00	(485.00)	75.75	1,515.00
Total Licenses and Permits	(519,790.00)	14,030.25	447,900.53	(85,919.72)	83.47	433,870.28
40352 Payment In Lieu Of Taxes	-	-	4,824.00	4,824.00	-	4,824.00
40357 Social Serv Block Grant	(3,470.00)	-	881.00	(2,589.00)	25.39	881.00
Total Fed. Support Gov	(3,470.00)	-	5,705.00	2,235.00	164.41	5,705.00
40401 Education Assistance	(10,186,650.00)	-	10,169,249.00	(17,401.00)	99.83	10,169,249.00
40402 School Transportation	(121,560.00)	-	111,600.00	(9,960.00)	91.81	111,600.00
Total State Support Education	(10,308,210.00)	-	10,280,849.00	(27,361.00)	99.74	10,280,849.00
40451 Pilot - State Property	(7,275,530.00)	-	7,192,803.81	(82,726.19)	98.86	7,192,803.81
40454 Circuit Crt-parking Fines	(500.00)	-	400.00	(100.00)	80.00	400.00
40455 Circuit Breaker	(45,000.00)	-	51,099.30	6,099.30	113.55	51,099.30
40456 Tax Relief For Elderly	(2,000.00)	51,099.30	51,099.30	(2,000.00)	-	-
40457 Library - Connecticut/ill	(12,370.00)	-	10,425.00	(1,945.00)	84.28	10,425.00
40458 Library - Basic Grant	(1,160.00)	-	1,087.00	(73.00)	93.71	1,087.00
40462 Disability Exempt Reimb	(1,200.00)	-	1,338.33	138.33	111.53	1,338.33
40465 Emerg Mgmt Performance Grant	(12,820.00)	26,086.00	38,963.00	57.00	100.45	12,877.00
40469 Veterans Reimb	(6,860.00)	-	7,529.36	669.36	109.76	7,529.36
40470 State Revenue Sharing	(6,840.00)	-	6,841.00	1.00	100.02	6,841.00
40485 State Support - Other	-	6,841.00	6,841.00	-	-	-
40494 Judicial Revenue Distribution	(10,500.00)	-	13,041.50	2,541.50	124.21	13,041.50

Town of Mansfield
Revenue Summary
June 30, 2016

Account Number	Appropriation	Debit Amounts	Credit Amounts	Ending Balance	%Recd	Activity
40496 Pilot-holinko Estates	-	5,000.00	10,000.00	5,000.00	-	5,000.00
40551 Pilot - Senior Housing	-	38,671.67	55,774.67	17,103.00	-	17,103.00
Total State Support Gov	(7,374,780.00)	127,697.97	7,447,243.27	(55,234.70)	99.25	7,319,545.30
40605 Region 19 Financial Serv	(96,530.00)	-	96,530.00	-	100.00	96,530.00
40606 Health District Services	(27,820.00)	-	27,816.00	(4.00)	99.99	27,816.00
40610 Recording	(60,000.00)	-	55,100.00	(4,900.00)	91.83	55,100.00
40611 Copies Of Records	(12,580.00)	1.00	13,495.55	914.55	107.27	13,494.55
40612 Vital Statistics	(12,000.00)	-	12,153.00	153.00	101.28	12,153.00
40613 Sale Of Maps/regs	-	125.00	139.00	14.00	-	14.00
40618 Recording-HistoricalDocPresv	-	-	2.00	2.00	-	2.00
40620 Police Service	(111,250.00)	91,452.84	67,191.73	(135,511.11)	(21.81)	(24,261.11)
40622 Redemption/Release Fees	(1,000.00)	-	1,393.00	393.00	139.30	1,393.00
40625 Animal Adoption Fees	(900.00)	-	460.00	(440.00)	51.11	460.00
40640 Lost & Damaged Books/materials	-	-	1,291.41	1,291.41	-	1,291.41
40641 FINES ON OVERDUE BOOKS	(7,610.00)	-	7,792.60	182.60	102.40	7,792.60
40644 PARKING PLAN REVIEW FEE	(2,200.00)	35.00	2,525.00	290.00	113.18	2,490.00
40650 Blue Prints	(200.00)	-	13.00	(187.00)	6.50	13.00
40656 Reg Dist 19 Grnds Mntnce	(17,840.00)	-	17,840.00	-	100.00	17,840.00
40663 Zoning Regulations	(100.00)	-	393.50	293.50	393.50	393.50
40671 Day Care Grounds Maintenance	(12,770.00)	-	12,770.00	-	100.00	12,770.00
40674 Charge for Services	(1,000.00)	3,450.45	10,960.64	6,510.19	751.02	7,510.19
40678 Celeron Sq Assoc Bikepath Main	(2,700.00)	6,037.50	8,737.50	-	100.00	2,700.00
40683 Sale of Merchandise	-	-	50.70	50.70	-	50.70
40684 Cash Overage/Shortage	-	344.07	278.43	(65.64)	-	(65.64)
40699 Fire Safety Code Fees	(20,000.00)	520.00	20,066.82	(453.18)	97.73	19,546.82
Total Charge for Services	(386,500.00)	101,965.86	356,999.88	(131,465.98)	65.99	255,034.02
40702 Parking Tickets - Town	(4,500.00)	3,246.25	5,757.25	(1,989.00)	55.80	2,511.00
40705 TOWN PARKING FINES-STORRS CENTER	-	130,263.29	141,820.19	11,556.90	-	11,556.90
40710 Building Fines	(1,000.00)	-	-	(1,000.00)	-	-
40711 Landlord Registration Penalty	(90.00)	-	-	(90.00)	-	-
40713 NUISANCE ORDINANCE	(9,500.00)	-	16,314.50	6,814.50	171.73	16,314.50
40715 Ordinance Violation Penalty	(2,500.00)	549.00	7,571.75	4,522.75	280.91	7,022.75
40716 Noise Ordinance Violation	(160.00)	-	-	(160.00)	-	-
40717 Possession Alcohol Ordinance	(9,900.00)	-	1,260.00	(8,640.00)	12.73	1,260.00
40718 Open Liquor Container Ordin	(5,400.00)	-	900.00	(4,500.00)	16.67	900.00
40719 Special Public Safety Service	-	-	245.00	245.00	-	245.00
40723 CITATIONS AND FINES	-	-	2,550.00	2,550.00	-	2,550.00
Total Fines and Forfeitures	(33,050.00)	134,058.54	176,418.69	9,310.15	128.17	42,360.15
40804 Rent - Historical Soc	(2,000.00)	6,497.05	8,897.05	400.00	120.00	2,400.00
40807 Rent - Town Hall	(7,580.00)	-	50.00	(7,530.00)	0.66	50.00
40808 Rent - Senior Center	(100.00)	-	-	(100.00)	-	-
40817 Telecom Services Payment	(45,000.00)	-	41,025.27	(3,974.73)	91.17	41,025.27
40820 Interest Income	(25,000.00)	5,225.52	48,732.50	18,506.98	174.03	43,506.98
40824 Sale Of Supplies	(20.00)	-	-	(20.00)	-	-
40825 Rent - R19 Maintenance	(2,790.00)	-	2,790.00	-	100.00	2,790.00

Town of .field
 Revenue Summary
 June 30, 2016

Account Number	Appropriation	Debit Amounts	Credit Amounts	Ending Balance	%Recd	Activity
40890 Other	(2,500.00)	1,164.70	7,633.57	3,968.87	258.76	6,468.87
Total Miscellaneous	(84,990.00)	12,887.27	109,128.39	11,251.12	113.24	96,241.12
40928 School Cafeteria	(2,550.00)	-	2,550.00	-	100.00	2,550.00
Total Operating Transfers In	(2,550.00)	-	2,550.00	-	100.00	2,550.00
Total 111 GENERAL FUND - TOWN	(48,632,270.00)	3,737,573.82	52,450,844.72	81,000.90	100.17	48,713,270.90
**** Grand_Total ****	(48,632,270.00)	3,737,573.82	52,450,844.72	81,000.90	100.17	48,713,270.90

Town of Mansfield
Expenditure Summary
June 30, 2016

Account Number	Appropriations	Txfrs_Supplem	Encumbrances	Expenditures	Account Balance	Used
11100 Legislative	108,600.00	-	-	98,596.66	10,003.34	90.79
12100 Municipal Management	235,500.00	7,450.00	50.00	241,241.37	1,658.63	99.32
12200 Human Resources	146,510.00	2,400.00	1,000.00	114,912.23	32,997.77	77.84
13100 Town Attorney	53,000.00	-	2,003.75	47,888.60	3,107.65	94.14
13200 Probate	7,010.00	-	-	7,772.20	(762.20)	110.87
14200 Registrars	40,650.00	-	-	41,837.72	(1,187.72)	102.92
15100 Town Clerk	228,600.00	(10,050.00)	-	217,528.02	1,021.98	99.53
15200 General Elections	13,935.00	-	-	26,836.00	(12,901.00)	192.58
16100 Finance Administration	132,560.00	60.00	-	132,730.15	(110.15)	100.08
16200 Accounting & Disbursements	230,795.00	(8,220.00)	-	221,869.18	705.82	99.68
16300 Revenue Collections	167,260.00	470.00	-	169,845.94	(2,115.94)	101.26
16402 Property Assessment	231,100.00	-	-	228,988.05	2,111.95	99.09
16510 Central Copying	39,300.00	-	-	39,040.18	259.82	99.34
16511 Central Services	32,500.00	-	-	32,222.71	277.29	99.15
16600 Information Technology	11,000.00	-	-	11,000.00	-	100.00
_Total_General Government	1,678,320.00	(7,890.00)	3,053.75	1,632,309.01	35,067.24	97.90
21200 Police Services	1,488,840.00	-	1,312.17	1,464,304.18	23,223.65	98.44
21300 Animal Control	94,030.00	(3,110.00)	-	89,275.10	1,644.90	98.19
22101 FIRE PREVENTION	154,075.00	-	-	141,390.80	12,684.20	91.77
22155 Fire & Emerg Services Admin	252,515.00	-	-	249,613.82	2,901.18	98.85
22160 Fire & Emergency Services	1,636,830.00	-	1,899.50	1,614,231.03	20,699.47	98.74
23100 Emergency Management	66,160.00	-	-	63,968.45	2,191.55	96.69
_Total_Public Safety	3,692,450.00	(3,110.00)	3,211.67	3,622,783.38	63,344.95	98.28
30100 Public Works Administration	170,960.00	(6,670.00)	-	161,781.78	2,508.22	98.47
30200 Supervision & Operations	127,170.00	-	-	127,350.55	(180.55)	100.14
30300 Road Services	763,390.00	(17,590.00)	-	737,132.75	8,667.25	98.84
30400 Grounds Maintenance	411,430.00	(6,670.00)	-	366,901.26	37,858.74	90.65
30600 Equipment Maintenance	545,140.00	-	-	523,600.53	21,539.47	96.05
30700 Engineering	203,600.00	-	-	175,614.35	27,985.65	86.26
30900 Facilities Management	798,760.00	(5,040.00)	4,832.55	798,640.24	(9,752.79)	101.23
_Total_Public Works	3,020,450.00	(35,970.00)	4,832.55	2,891,021.46	88,625.99	97.03
41200 Health Regulation & Inspec.	130,800.00	-	-	129,127.76	1,672.24	98.72
42100 ADULT & ADMINISTRATIVE SERVICES	307,380.00	-	-	301,352.13	6,027.87	98.04
42204 Youth Employment - Middle Sch	-	-	-	64.05	(64.05)	-
42210 Youth Services	163,970.00	(16,370.00)	-	122,832.98	24,767.02	83.22
42300 Senior Services	221,290.00	(9,860.00)	165.00	210,926.87	338.13	99.84
43100 Library Services	718,410.00	-	3,440.20	708,949.15	6,020.65	99.16
45000 GRANTS TO AREA AGENCIES	45,050.00	-	-	45,050.00	-	100.00
_Total_Community Services	1,586,900.00	(26,230.00)	3,605.20	1,518,302.94	38,761.86	97.52
30800 Building Inspection	298,340.00	(280.00)	-	284,815.55	13,244.45	95.56
30810 Housing Inspection	-	-	-	-	-	-
51100 PLANNING & DEVELOPMENT	287,100.00	3,490.00	19,914.36	281,016.88	(10,341.24)	103.56
52100 Planning/Zoning Inland/Wetind	11,890.00	-	4,454.26	9,401.17	(1,965.43)	116.53

Town of [field]
Expenditure Summary
June 30, 2016

Account Number	Appropriations	Txfrs Supplem	Encumbrances	Expenditures	Account Balance	Used
53100 ECONOMIC DEVELOPMENT	19,200.00	-	-	15,687.50	3,512.50	81.71
58000 Boards and Commissions	6,400.00	-	1,585.00	3,253.46	1,561.54	75.60
Total_Community Development	622,930.00	3,210.00	25,953.62	594,174.56	6,011.82	99.04
71000 Employee Benefits	2,757,420.00	-	5,000.00	2,682,568.04	69,851.96	97.47
72000 INSURANCE (LAP)	204,020.00	-	5,000.00	211,585.50	(12,565.50)	106.16
73000 Contingency	105,000.00	69,990.00	-	-	174,990.00	-
Total_Town-Wide Expenditures	3,066,440.00	69,990.00	10,000.00	2,894,153.54	232,276.46	92.59
92000 Other Financing Uses	2,753,880.00	-	-	2,896,880.00	(143,000.00)	105.19
Total_Other Financing	2,753,880.00	-	-	2,896,880.00	(143,000.00)	105.19
Total_111 GENERAL FUND - TOWN	16,421,370.00	-	50,656.79	16,049,624.89	321,088.32	98.05
Grand Total	16,421,370.00	-	50,656.79	16,049,624.89	321,088.32	98.05

Mansfield Board of Education
Expenditure Summary
June 30, 2016

Account Number	Appropriations	Txfrs Supplem	Encumbrances	Expenditures	Account Balance	Used
61101 Regular Instruction	7,733,800.00	(28,160.00)	-	7,751,427.76	(45,787.76)	100.59
61102 English	50,360.00	-	1,291.74	34,147.78	14,920.48	70.37
61104 World Languages	9,600.00	-	-	5,350.81	4,249.19	55.74
61105 Health & Safety	7,730.00	-	-	4,972.83	2,757.17	64.33
61106 Physical Education	12,690.00	(200.00)	1,919.87	9,209.60	1,360.53	89.11
61107 Art	14,060.00	-	-	11,407.90	2,652.10	81.14
61108 Mathematics	24,450.00	-	2,956.84	14,089.96	7,403.20	69.72
61109 Music	17,840.00	-	-	12,641.58	5,198.42	70.86
61110 Science	30,750.00	-	-	14,389.70	16,360.30	46.80
61111 Social Studies	22,240.00	-	-	9,854.40	12,385.60	44.31
61115 Information Technology	201,250.00	-	3,490.80	166,076.57	31,682.63	84.26
61122 LIFE & CONSUMER SCIENCE	9,080.00	-	-	8,645.50	434.50	95.22
61123 Technology Education	15,210.00	200.00	-	15,098.62	311.38	97.98
_Total_Reg Instructional Prog	8,149,060.00	(28,160.00)	9,659.25	8,057,313.01	53,927.74	99.34
61201 Special Ed Instruction	1,561,430.00	(10,070.00)	-	1,501,425.84	49,934.16	96.78
61202 Enrichment	354,520.00	85,750.00	6,364.00	435,312.52	(1,406.52)	100.32
61204 Preschool	359,230.00	(3,380.00)	-	330,440.91	25,409.09	92.86
_Total_Special Educ. Programs	2,275,180.00	72,300.00	6,364.00	2,267,179.27	73,936.73	96.85
61310 Remedial Reading/Math	406,830.00	21,120.00	-	407,885.17	20,064.83	95.31
_Total_Culturally Disadv Pupil	406,830.00	21,120.00	-	407,885.17	20,064.83	95.31
61400 Summer School	65,900.00	-	-	54,580.44	11,319.56	82.82
_Total_Summer School-Free Only	65,900.00	-	-	54,580.44	11,319.56	82.82
61600 Tuition Payments	175,000.00	-	-	479,890.90	(304,890.90)	274.22
_Total_Tuition Payments	175,000.00	-	-	479,890.90	(304,890.90)	274.22
61900 CENTRAL SERVICES	145,160.00	-	6,420.42	116,800.28	21,939.30	84.89
_Total_Central Serv Instr Supp	145,160.00	-	6,420.42	116,800.28	21,939.30	84.89
62102 Guidance Services	175,060.00	-	-	159,652.74	15,407.26	91.20
62103 Health Services	216,230.00	5,400.00	-	211,599.97	10,030.03	95.47
62104 Outside Eval/Contracted Serv	230,500.00	-	-	195,296.45	35,203.55	84.73
62105 Speech And Hearing Services	176,870.00	9,630.00	-	179,245.72	7,254.28	96.11
62106 Pupil Services - Testing	3,000.00	-	4,823.25	-	(1,823.25)	160.78
62108 Psychological Services	330,710.00	(34,640.00)	-	279,143.39	16,926.61	94.28
_Total_Support Serv-Students	1,132,370.00	(19,610.00)	4,823.25	1,024,938.27	82,998.48	92.54
62201 Curriculum Development	149,620.00	(68,140.00)	3,000.00	101,281.72	(22,801.72)	127.98
62202 Professional Development	36,990.00	-	3,150.00	22,681.63	11,158.37	69.83
_Total_Improv-Instr Services	186,610.00	(68,140.00)	6,150.00	123,963.35	(11,643.35)	109.83
62302 Media Services	71,890.00	110.00	3,450.00	41,740.85	26,809.15	62.77
62310 Library	288,690.00	6,270.00	4,587.24	265,805.20	24,567.56	91.67

Mansfield Board of Education
Expenditure Summary
June 30, 2016

Account Number	Appropriations	Txfrs_Supplem	Encumbrances	Expenditures	Account_Balance	Used
_Total_Educ Media Services	360,580.00	6,380.00	8,037.24	307,546.05	51,376.71	86.00
62401 Board Of Education	395,120.00	(67,650.00)	5,591.50	290,644.65	31,233.85	90.46
62402 Superintendent's Office	385,000.00	4,460.00	-	366,090.74	23,369.26	94.00
62404 Special Education Admin	309,370.00	290.00	50.00	287,342.18	22,267.82	92.81
_Total_General Administration	1,089,490.00	(62,900.00)	5,641.50	944,077.57	76,870.93	92.51
62520 Principals' Office Services	1,153,120.00	60,990.00	2,572.80	1,172,844.26	38,692.94	96.81
62521 Support Services - Central	16,490.00	-	-	12,776.16	3,713.84	77.48
62523 Field Studies	13,500.00	-	-	13,428.80	71.20	99.47
_Total_School Based Admin	1,183,110.00	60,990.00	2,572.80	1,199,049.22	42,477.98	96.59
62601 Business Management	368,350.00	2,920.00	-	372,578.38	(1,308.38)	100.35
_Total_Fiscal Serv/Bus Support	368,350.00	2,920.00	-	372,578.38	(1,308.38)	100.35
62710 Plant Operations - Building	1,378,750.00	(24,900.00)	1,313.36	1,401,584.74	(49,048.10)	103.62
_Total_Plant Oper & Maint Serv	1,378,750.00	(24,900.00)	1,313.36	1,401,584.74	(49,048.10)	103.62
62801 Regular Transportation	760,070.00	40,000.00	-	742,156.27	57,913.73	92.76
62802 Spec Ed Transportation	150,000.00	-	-	207,370.98	(57,370.98)	138.25
_Total_Student Transp Service	910,070.00	40,000.00	-	949,527.25	542.75	99.94
63430 After School Program	40,330.00	-	-	36,721.05	3,608.95	91.05
63440 Athletic Program	36,390.00	-	-	40,735.73	(4,345.73)	111.94
_Total_Enterprise Activities	76,720.00	-	-	77,456.78	(736.78)	100.96
68000 Employee Benefits	4,072,720.00	-	200.00	3,994,900.81	77,619.19	98.09
_Total_Employee Benefits	4,072,720.00	-	200.00	3,994,900.81	77,619.19	98.09
69000 Transfers Out To Other Funds	46,850.00	-	-	190,565.53	(143,715.53)	406.76
_Total_Transfer Out-Other Fund	46,850.00	-	-	190,565.53	(143,715.53)	406.76
_Total_112 GENERAL FUND - MANSFIELD	22,022,750.00	-	51,181.82	21,969,837.02	1,731.16	99.99
Grand Total	22,022,750.00	-	51,181.82	21,969,837.02	1,731.16	99.99