

AGENDA

In accordance with PA 22-3, this meeting will be a hybrid meeting. A video recording of the meeting will be available on **YouTube** at [“MANSFIELD CONNECTICUT STREAMING CHANNEL”](#) within seven (7) days after the meeting.

Residents who attend in person can speak during the "Opportunity for Public Comment" portion of the meeting. Public Comment from those viewing the meeting remotely will be accepted by email at FinanceCom@mansfieldct.org or by USPS mail at 4 South Eagleville Road, Mansfield, CT 06268 and must be received prior to the meeting (public comment received after the meeting will be shared at the next meeting).

Call to Order

1. Opportunity for Public Comment
2. Staff Reports
3. Approval of Minutes – page 2
 - a. February 9, 2026

Old Business - N/a

New Business

4. FY2026 Capital Project Adjustments – page 4
5. Capital Appropriation – Animal Control Facility – page 6
6. Appointment of Auditor – page 8

Communications/Other Business/Future Agenda Items

Adjournment

DRAFT MINUTES

Members Present: Shaiken, Cotton, Zaicek

Others Present: Kueffner, Tomecko

Staff Present: Aylesworth, Backhaus, Capriola

Meeting called to order at 6:00 PM

1. Opportunity for Public Comment: None noted.
2. Staff Reports: Backhaus noted the Town is currently deep in budget preparation.
3. Approval of minutes for January 12, 2026:

Cotton moved and Zaicek seconded to approve the minutes of January 12, 2026. Motion passed unanimously.

4. Q2 Quarterly Financial Statements: Backhaus reviewed the Q2 Quarterly Financial Statements dated December 31, 2025. The following highlights were discussed:
 - General Fund revenues and expenditures are in line with expectations halfway through the year. There is a small overage in probate due to a capital request that was submitted subsequent to the budget adoption. This will be covered through year-end transfers.
 - There is \$198 thousand in other revenue in the Day Care Fund. This is the receipt of an employee retention credit from the IRS. This was not originally filed for. Once it was identified the Day Care was eligible for said credit, Finance filed amended returns for several quarters to receive the credit.
 - The Cafeteria Fund is operating at a deficit. This is the BOE's responsibility. There was discussion about moving the Director salary out of the Fund and charging the salary directly to the MBOE and R19 operating budgets.
 - The Parks and Recreation Fund is also operating in a deficit. There was discussion about reviewing the General Fund's annual contribution during the FY2027 budget process.
 - The Town Aid Road fund has \$528 thousand dollars in fund balance. This will be evaluated after the next payroll which will include several storm events that include considerable overtime.
 - There were questions about the Cemetery Fund and its current investments. Backhaus noted this is a trust and she will need to review the trust documents to determine if there are requirements on types of investments.
 - The Health Insurance Fund is operating at a deficit. The fund was budgeted to use some fund balance but might use more than anticipated. It was noted there are four high cost claimants this year versus one in the prior year. The fund balance continues to remain higher than

recommendations so there is no concern at this time. Overall monthly claims are up 25.5% from the prior year.

- There was a request to review and consolidate the account within Other Operating. Backhaus will review prior to next quarter. There was discussion regarding the opioid settlement funds. Shaiken requested additional information on what these funds will be used for. He requested Council input on future allocations and would like to see the funds be used for direct support for treatment programs and regional collaboration.

Cotton moved to recommend the Town Council accept, effective February 9, 2026, the Quarterly Financial Statements dated December 31, 2025. Zaicek seconded and the motion passed unanimously.

7. Communications/Other Business/Future Agenda Items: None noted
8. Adjournment. The meeting adjourned at 6:48 pm.

Cotton moved and Zaicek seconded to adjourn. Motion unanimously.

Respectfully submitted,

Amanda L. Backhaus, CPA
Director of Finance



**Town of Mansfield
Agenda Item Summary**

To: Town Council Finance Committee
From: Ryan J. Aylesworth, Town Manager
Amanda Backhaus, Director of Finance
Date: March 9, 2026
Re: Proposed Capital Improvement Program Adjustments FY2026

Subject Matter/Background

Attached please find the March 9, 2026 correspondence from the Director of Finance recommending an adjustment to the Capital Projects Fund.

Financial Impact

The majority of these transfers net to zero. The net impact of all adjustments results in an increase to capital projects of \$3,232,800 as a result of an increase to our LOTCIP grant appropriation.

Recommendation

If the Finance Committee recommends acceptance of the budget adjustments, the following motion would be in order:

Move, effective March 9, 2026, to recommend the Town Council approve the adjustments to the Capital Projects fund, as presented by the Director of Finance in her correspondence.

Attachments

1. Proposed Capital Improvement Program Adjustment FY2026 memo dated March 9, 2026.

MEMO

To: Ryan Aylesworth, Town Manager
From: Amanda Backhaus, Director of Finance
Date: March 9, 2026
Subject: Proposed Capital Improvement Program Adjustments for FY 2026

Periodically we adjust and close out capital projects as appropriate. The adjustments listed below increase the appropriations for projects for which additional revenue sources have been identified.

Close Project	Project	Funding Adjustment	Notes
	Grounds Tractor	2,911.37	Increase appropriation due to expenses being higher than anticipated
	Medium Dump Truck	3,657.10	Increase appropriation due to expenses being higher than anticipated
	Pickup Truck	10,757.20	Increase appropriation due to expenses being higher than anticipated
Close	Water Truck Replacement	(23,546.32)	Decrease appropriation due to project coming in under budget
Close	Hydroseeder	(1,312.00)	Decrease appropriation due to project coming in under budget
Close	Skidsteer	(4,153.20)	Decrease appropriation due to project coming in under budget
	Road Resurfacing	11,685.85	Increase appropriation for transfers in from DPW projects listed above that came in under budget
	Maple Road	3,232,800.00	Increase appropriation due to additional funding received from LOTCIP
Close	CDBG Fire Truck	3,000.00	Increase appropriation due to expenses being higher than anticipated
Close	Police Electric Bikes & Radar Equipment	(1,854.03)	Decrease appropriation due to project coming in under budget
Close	Ambulance Stretcher & Load System	(17,987.10)	Decrease appropriation due to project coming in under budget
Close	Fire Tool Mounting	(593.28)	Decrease appropriation due to project coming in under budget
Close	Fit Test Machine	(220.00)	Decrease appropriation due to project coming in under budget
	Fire Apparatus Replacement Savings Account	17,654.41	Increase appropriation for transfers in from Public Safety projects listed above that came in under budget
Total:		\$ 3,232,800.00	

Should the Town Council agree with this recommendation the following motion is below:

Move, effective March 9, 2026, to recommend the Town Council approve the adjustments to the Capital Projects fund, as presented by the Director of Finance.



**Town of Mansfield
Agenda Item Summary**

To: Town Council Finance Committee
From: Ryan J. Aylesworth, Town Manager
Maria E. Capriola, Chief of Shared Services and Administration; Amanda L. Backhaus, CPA, Director of Finance,
Date: March 9, 2026
Re: Capital Appropriation – New Animal Control Facility

Subject Matter/Background

During the FY2025 and FY2026 budgets, the Town approved capital appropriations for the replacement of the Animal Control Facility. This project entails replacing the current roughly 600 square-foot Animal Control Facility with a 3,000 square-foot facility to fulfill its operational needs and meet new state regulatory requirements that must be met by January 1, 2029. The Mansfield shelter does not lend itself to renovation or expansion and is now over 50 years old. The building is too small for its current use and lacks the functionality that staff need to properly care for animals and separate incompatible functions (i.e., one small space currently serves as the mechanical room, toilet room, and sink for washing dishes/utensils). The facility does not include adequate quarantine areas which results in complications to animals with upper respiratory infections. In addition, the Connecticut Department of Agriculture adopted regulations in 2023 requiring the temperature in all shelter/kennels need to be kept between 55F and 80F. Our current facility does not meet this requirement.

\$100,000 was appropriated in FY2025 for the design and engineering work related to replacement of the Animal Control Facility. In FY2026, a capital project was approved for \$2.5 million for the construction of the facility. This project remains subject to obtaining funding and a corresponding appropriation to proceed with construction. The current plan is to fund the project with general obligation bonds. The issuance of the general obligation bonds is subject to approval through a town-wide referendum which is expected to occur in November 2026.

While reviewing options for the replacement of the Animal Control Facility it was determined that based on the size of the current location, the replacement facility could (a) fit on the same parcel as the current facility and (b) be sited entirely outside the footprint of the current facility. This would allow the current facility to remain open and operational while the new facility was constructed. Not only would this help avoid the added cost of securing and operating “swing space” following demolition of the current building and construction of a new facility, this would also save significant time and

effort for staff associated with a temporary relocation of the operation and ensure continued animal control services to our residents.

In order to use the space adjacent to the current facility, additional material and work will be necessary to prepare the site. The material of the current proposed location was tested and is not suitable to build upon. To use this location, a significant amount of material will need to be excavated and replaced with fresh/suitable material. This new material will then need to be compacted to ensure it is suitable to build on. In addition, our engineer has recommended adding a retaining wall to reinforce the side of the property that the new facility will be built on. In total, the estimated cost to complete the additional site work will be \$200,000.

Financial Impact

Staff are recommending the Town Council appropriate additional funds to prepare the site for the replacement Animal Control Facility. Based on estimated current year activity, the Capital Nonrecurring Reserve Fund is projected to have an unassigned balance of \$1.1 million at the end of the fiscal year.

Recommendation

If the Finance Committee supports the recommended appropriation, the following motion would be in order:

Move, effective March 9, 2026, to recommend the Town Council appropriate \$200,000 from the Capital Nonrecurring Reserve Fund to the Animal Control Facility capital project to fund site preparation.



**Town of Mansfield
Agenda Item Summary**

To: Town Council Finance Committee
From: Ryan J. Aylesworth, Town Manager ;Maria E. Capriola, Chief of Shared Services and Administration; Amanda L. Backhaus, CPA, Director of Finance
Date: March 9, 2026
Re: Appointment of Auditor to Conduct Financial Audit for FY 2025-2026

Subject Matter/Background

Section 7-392(c) and 4-232 of the Connecticut General Statutes, as amended, requires that each municipality annually designate an independent public accounting firm to audit the books and accounts of that government. Services were put out to bid in 2023/2024 with the award going to CliftonLarsonAllen LLP (“CLA”) who performed the most recent annual audit for the Town.

The following is the result of the bids received for audit services (only one bid received):

Firm	Year 1 (FY24)	Year 2 (FY25)	Year 3 (FY26)
CLA	\$139,400	\$144,900	\$150,700

Financial Impact

Funds are included in the proposed 26/27 budget to cover the audit fees of \$76,130.

Recommendation

If the Finance Committee supports this appointment, the following motion is in order:

Move, effective March 9, 2026, to recommend the Town Council appoint CliftonLarsonAllen LLP as the auditing firm for Fiscal Year 2025-2026 (July 1, 2025 to June 30, 2026).