

# ***Town of Mansfield***

## ***Town Manager's Proposed Budget for FY 2022/2023***



***Town Meeting - May 10, 2022***

# MANSFIELD

C O N N E C T I C U T

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Your place to grow

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Town Council

**Antonia Moran, Mayor**  
**Ben Shaiken, Deputy Mayor**  
**Charles Ausburger**  
**Terry Berthelot**  
**Sam Bruder**  
**Brian Coleman**  
**Al Fratoni**  
**Peter Kochenburger**  
**Ronald Schurin**

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**Ryan Aylesworth**  
**Town Manager**

**Charmaine Bradshaw-Hill**  
**Director of Finance**

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# **BUDGET MESSAGE**

March 30, 2022

Town Council  
Town of Mansfield

**Re: Fiscal Year 2022/23 Budget**

Dear Town Council:

Staff and I began preparing this budget in December 2021, at a time when the current global pandemic was intensifying in alarming ways, and now the budget is being finalized amid a time of decreasing positivity rates and a compelling basis for optimism in terms of public health, economic recovery, and an overall return to a greater semblance of normalcy. Municipal officials have worked carefully to prepare an operating budget and Capital Improvement Program (CIP) designed to accomplish the following:

- Maintain or enhance the quality of current programs and services
- Wisely use/leverage enhanced state aid funding
- Maintain pay-as-you-go capital plan
- Preserve/sustain the General Fund's presently healthy fund balance
- Maintain (or moderately reduce) the mill rate and overall tax burden
- Achieve efficiencies (cost savings, digital access/transactions, etc.)
- Promote transparency and accessibility of local government
- Continue to plan for needed upgrades several municipal facilities and infrastructure
- Advance the priorities, goals and objectives of *Mansfield Tomorrow*
- Promote sustained local economic growth

Establishing a budget is not a simple task and we anticipate much discussion by the Town Council on how we meet these goals as the budget process proceeds during the month of April. We view the proposed spending plan as a starting point for Council discussion.

With this introduction, I am recommending the following budgets for fiscal year (FY) 2022/23 for your review and consideration:

1. The Proposed FY 2022/23 General Fund Budget totaling \$48,677,870 plus Mansfield's general fund contribution, estimated at \$11,607,251, to the Regional School District 19 (Region 19) budget. Combined these items total \$60,285,121, which includes a General Fund transfer to the Capital Nonrecurring Reserve Fund (CNR) of \$3,080,000 (representing a \$736,690 or 31.4% increase from FY 2021/22). This proposed appropriations plan would necessitate a projected mill rate of 30.38 mills on real estate and personal property, representing a 1.00 mill or 3.20% decrease from the present mill rate of 31.38.

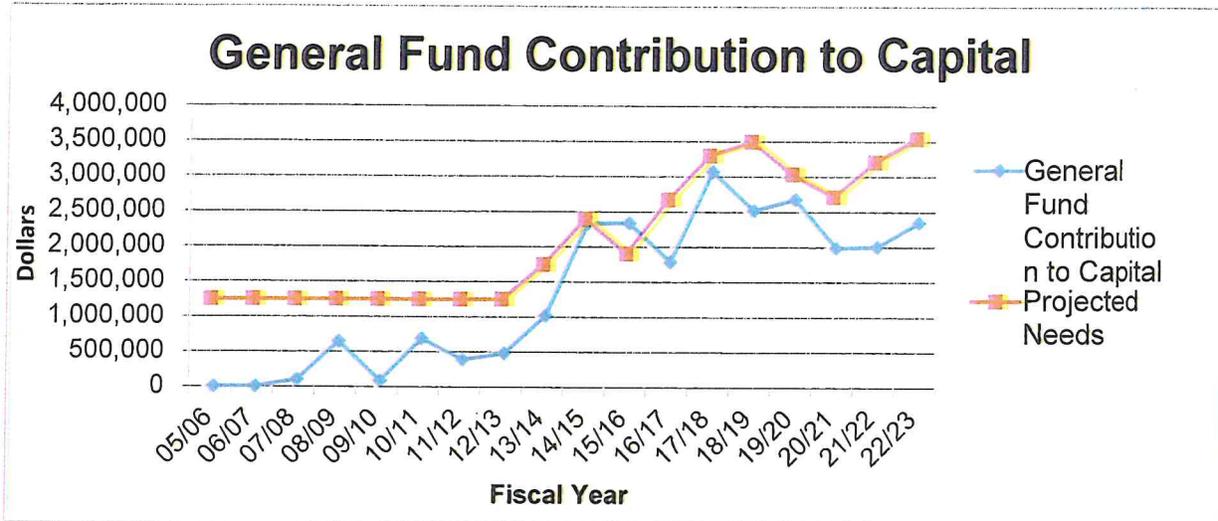
2. The Proposed FY 2022/23 Capital Fund Budget totaling \$5,638,950.
3. The Proposed FY 2022/23 Capital Nonrecurring Reserve Fund (CNR) budget totaling \$3,546,780, all of which is a transfer to the Capital Fund Budget.

### **Budget Policy Objectives**

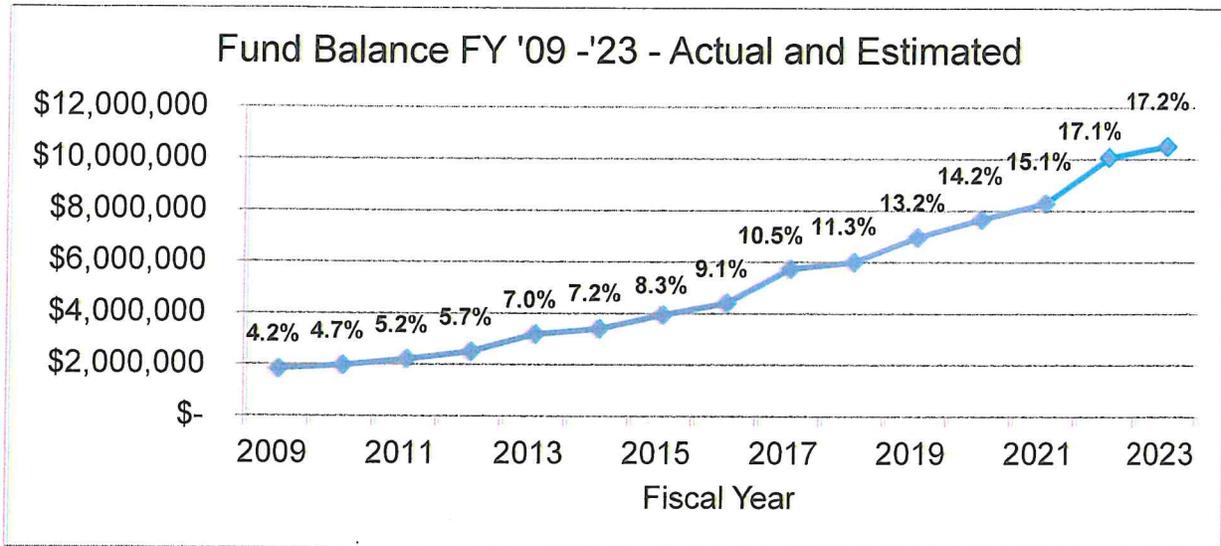
As stated above, staff has designed the Proposed FY 2022/23 Budget to maintain or enhance the quality of current programs and services, strive to be increasingly proactive with respect to capital improvement program investments, reflect anticipated increases in state aid, modestly lower the present mill rate, continue to strengthen the Town's financial position, and to accommodate other select Council policy objectives. I will review state aid in more detail later in this message.

The first policy objective is to maintain or enhance services and programs. Under the proposed budget, all of our core services remain intact at a minimum, and select services – including public safety, public works, human services, and planning and development – are being targeted for an enhanced level of investment (primarily centered around addressing the need for additional staffing) with the goal of delivering a correspondingly enhanced level of service to the community. Beyond these additional investments tied to proposed service improvements, the majority of increases in this budget are fixed costs or are determined by contracts.

The second major objective is to maintain the general fund contribution to the CIP at a level that, when combined with other revenue sources, allows the Town to finance most regular, recurring capital projects and initiatives on a *pay-as-you-go* or cash basis. For the Proposed FY 2022/23 CIP, we have recommended a general fund contribution of \$3,080,000 that includes \$125,000 in funding for new lighting in the Middle School auditorium and \$150,000 for school information technology needs. The CIP also includes \$1,835,000 for road resurfacing, drainage and transportation improvement projects; \$1,029,500 toward the cost of building repairs and developing conceptual design plans to guide future major facility upgrade projects; \$350,000 toward the replacement of an ambulance and Fire Dept. support vehicle; \$546,000 for community service needs (i.e., parks and open space asset improvements), and; \$322,400 for community development needs. While we have had an increase in the General Fund Contribution to Capital, we have also supported the capital program with monies from other funds.



Third, the proposed FY 2022/23 budget includes a budgeted contribution of \$425,000 to fund balance that will further increase our reserve balance (which stood at just under 15% of budgeted expenditures at the start of FY 2021/22), it also does not utilize unassigned fund balance to offset any portion of operating budget expenditures. As such, the Council is being presented with a balanced budget. To the extent that either budgeted expenditures exceed actual expenditures and/or actual revenues exceed budgeted revenues, the Town will further grow fund balance in the General Fund and extend beyond the Council's state policy objective of sustaining a fund balance equivalent to 17% of the Town's overall operating budget (approximately \$10 million in the context of a roughly \$60 million overall operating budget). We have made tremendous progress with respect to financial condition in recent years, and anticipate continued growth in the General Fund fund balance support efforts to increase our bond rating. Maintaining a 15%+ fund balance is important in order to provide the Town with a sufficient reserve to meet unforeseen circumstances, which in turn is an important factor in maintaining a healthy bond rating. The better our bond rating, the lower the Town's cost to issue debt. This budget works to balance building fund balance with the impact on the taxpayer.



As the Council is well aware, the Town is confronting important decisions in the near future with respect to significant capital investments necessary to address issues and shortcomings with a wide range of existing outdated, aging and/or undersized municipal facilities (i.e., Town Hall/Municipal Offices, Senior Center, Fire Stations, and Public Works Facility), as well as many years of deferred investments in critical public transportation infrastructure (i.e., roads, bridges, storm water and drainage). This proposed FY 2022/23 budget reflects a significant increase (approximately \$800,000 in FY 2022/23 vs. FY 2021/22) in associated areas of investment to begin planning for and addressing these issues head-on.

With respect to the Council's expressed goal of promoting local economic growth, it is important to note the proposed FY 2022/23 budget includes associated funding in furtherance of this goal in multiple ways. First, the proposed operating budget includes increasing the Town of Mansfield's financial contribution to the Mansfield Downtown Partnership by \$10,000 (\$160,000 in FY 2022/23) to help support the important work that the Partnership continues to be engaged in, as well as an additional \$10,000 (\$40,000 in FY 2022/23) for contracted/consulting economic development services that the Town will receive from the Downtown Partnership for work that aligns with Town-wide goals but goes beyond the core mission and scope of the Downtown Partnership. Additionally, the proposed capital budget includes funding in the amount of \$50,000 for continued implementation of the Town's branding and marketing plan and \$100,000 for the first year of what is anticipated to be approximately four years of implementation regarding the Town's wayfinding signage. This will directly benefit local businesses and many other destinations throughout the community.

#### **Revenue Outlook**

With respect to tax revenues, the October 1, 2021 preliminary grand list has increased by \$27,400,473 or 2.36%. Real estate has remained largely stable with a slight (\$3,307,690 or 0.34%) decrease from last year. Personal property tax revenues increased by \$9,193,127 or 9.90%. Motor Vehicles have increased by \$21,525,036 or 25.1%. At the

proposed mill rate of 30.38 (3.20% decrease from the FY 21/22 mill rate of 31.38), this growth would generate approximately \$830,000 in new revenue.

Proposed legislative changes by the Governor include a property tax cap of 29 mills on motor vehicles. A proposed Motor Vehicle Tax Reimbursement grant would reimburse towns for revenue lost as a result of the cap. If this passes, the motor vehicle grand list of \$107,298,855 would be taxed at 29 mills, while the personal property and real estate in Mansfield is proposed to be taxed at 30.38 mills. The Motor Vehicle Tax Reimbursement grant is estimated at \$228,578 for Mansfield.

Due to recent legislative changes relative to state aid funding, the Town of Mansfield stands to receive considerably more annual revenue in the form of payments-in-lieu-of-taxes (PILOT) than it has historically received. More specifically, under the new funding formula, the Town is now receiving approximately \$13.9 million in PILOT, which represents a roughly \$4.7 million increase above the approximately \$8.2 million it had received for this same purpose in recent fiscal years. This elevated level of state aid will make it possible for the Town to sustain and enhance the level of municipal services it provides its residents. More information on State aid can be found in the Issue Paper.

I also want to share a few words on the municipal aid provisions of the American Rescue Plan Act (ARPA), which was signed into law in the spring of 2021.

- The Town of Mansfield will receive a total allocation of ~ \$7,543,000 that is disbursed via two equally sized “tranches” (\$3.771 million that was received in the summer of 2021; \$3.771 million to be received in the summer of 2022)
- Eligible uses of ARPA funds include the following:
  - *Support public health response*: Fund COVID-19 mitigation efforts, medical expenses, behavioral healthcare and certain public health and safety staff
  - *Address negative economic impacts*: Respond to economic harms to workers, families, small businesses, and nonprofits, or impacted industries and re-hiring of public sector workers
  - *Replace public sector revenue loss*: Use funds to provide government services traditionally provided to residents
  - *Premium pay for essential workers*: Offer support to those who have borne the greatest health risks because of their service in critical infrastructure
  - *Water, sewer and broadband infrastructure*: Make necessary investments to improve access to clean drinking water, invest in wastewater and storm water infrastructure and provide unserved or underserved locations with new or expanded broadband access
- Ineligible uses of ARPA funds include the following:
  - Deposits into a pension fund
  - Debt service or replenishing financial reserves
  - Funding a program, service, or capital expenditure that conflicts with or contravenes the statutory purpose of ARPA
  - Uses that constitute a violation of the conflict-of-interest requirements contained in the Award Terms and Conditions, including any self-dealing or violation of ethics rules

Recommendations relative to possible uses of the Town's ARPA funding allotment have already been presented to the Town Council and final deliberations are ongoing.

### **General Fund Budget**

The recommended General Fund budget of \$48,677,870 for the Town of Mansfield represents an increase of \$3,147,470 or 6.9% over the current year. When Mansfield's estimated contribution of \$11,607,251 to Region 19 is added to this figure, the budget totals \$60,285,121. Under this proposed budget, total spending would increase by \$3,597,244 or 6.35%.

The Town of Mansfield's General Fund budget is made up of two major components: general government operations and the Mansfield Board of Education budget. General government operations include the operating budget for municipal functions (exclusive of PreK-12 education) and contributions to the capital fund and the debt service fund.

- 1) General government operations – Proposed funding for general government operations in FY 2022/23 is \$24,714,580 and this represents an increase of 14.82% or \$3,190,260 over the current budget. The significant cost drivers leading to this increase include:
  - An increase of \$480,100 for contracted salary increases
  - An increase of \$631,390 for debt service
  - An increase of \$800,000 to continue our pay-as-you-go capital plan
  - An increase of \$94,880 in the cost of energy
  - An increase of \$744,360 for proposed additional staffing (multiple departments)
  - An increase of \$154,070 for proposed additional Resident State Trooper
  - An increase of \$104,280 for purchased services
  - An increase of \$82,970 to support the Parks & Recreation program and the Downtown Partnership
  - Historically high levels of inflation

Further, it is important to note that while the debt services fund and capital fund are budgeted under general government operation, both of these funds support the Mansfield Public Schools in addition to municipal operations. Along these lines, the substantial year-over-year increase in the Town's debt service obligations (\$631,390 or 86.5%) is a direct result of borrowing that the Town authorized in associated with the construction of the new Mansfield Elementary School.

- 2) Mansfield Board of Education - The other major segment of the Town budget is the Mansfield Board of Education budget. The budget as adopted by the Board of Education reflects a slight decrease of \$42,790, which would result in an FY 2022/23 budget of \$23,963,290. This budget allows the Board to meet all obligated increases to such accounts as salary (\$58,790 or 0.4% over current year), and other services such as transportation, shared services, tuition for students in public settings outside Mansfield and more (\$289,510 or 12.5% over current year). Reductions over the current budget include benefits (\$87,080 or 2.0% under current year) and other services such as energy (\$199,530 or 39.7%), repairs (\$54,100 or 39.3%) due to the

new elementary school, and other supplies and services (50,380 or 4.2%). This budget continues to adjust for declining enrollment without disruption to programs and services offered to students.

### **Region 19 Budget**

The Region 19 Board of Education is presently reviewing Superintendent Cournoyer's proposed budget. We are anticipating Mansfield's general fund proportionate share to total \$11,607,251, which is an increase of approximately 4% over the FY 2021/22 budget year. The member town contributions to the Region 19 budget reflect an increase of 2.7%, and Mansfield's share reflects both this adjustment and an increase in our *pro-rata* share. The Town will adjust these projections once the Region 19 Board has formally adopted a budget. The Board is expected to adopt the budget on April 5, 2022.

Neither the Town Council nor I have any legal authority to make any changes to the Region 19 Board of Education Budget. For this reason, we have traditionally excluded Mansfield's proportionate share of Region 19's budget from the resolutions adopting the Town's budget. Nonetheless, the Region 19 budget has a major impact on Town government, our tax rate and our citizens.

### **Capital Fund Budget and Capital and Nonrecurring Reserve (CNR) Fund**

The proposed capital fund budget of \$5,638,950 is financed primarily from the capital and nonrecurring reserve (CNR) fund (\$3,546,780) with the balance coming from the American Rescue Plan Act (\$1,345,000), federal infrastructure competitive grant funding (\$255,000), LoCIP grant (\$181,670), and other funds (\$310,500). The proposed expenditures are detailed in the capital projects fund budget and financing plan, also referred to as the capital improvement program (CIP).

The proposed CNR Fund budget of \$3,546,780 is funded mainly by the general fund (\$3,080,000), ambulance user fees (\$250,000), the Pequot/Mohegan grant (\$179,151), and available fund balance in the CNR Fund (\$37,129).

### **Other Funds**

Staff has included in this budget information on the other major operating funds of the Town government. These include town road aid, internal service funds, enterprise funds, the Daycare Fund, the Recreation Program Fund, the Cemetery Fund, the health district fund, and the Mansfield Downtown Partnership budget. All of these funds either receive support from the tax base or support significant activities affecting the Town.

I want to make a point of informing the Town Council that my FY 2022/23 budget recommendations include some noteworthy changes to the Parks & Recreation (P&R) budget (Recreation Program Fund) relative to past years. It is my understanding that, in recent years, the Town Council publicly supported the concept of lending great financial support to Parks & Recreation via the General Fund. More specifically, while the budgeted annual General Fund contribution to the Recreation Program Fund has historically been set at 25% of Community Programs (Teen Center, Bicentennial Pond, youth programs, camp programs, aquatics, etc), my understanding is that the Town Council previously

acknowledged that this percentage could be reasonably increased in recognition of the considerable amount of programming that Parks & Recreation oversees for which there is no corresponding revenue stream (i.e., management of passive recreation parks and open space). It should also be noted that, according to findings reported by the National Recreation and Parks Association (NRPA) in 2020, on average, local park and recreation agencies derive 60% of their operating expenditures from general fund tax support, 24% from earned revenue (i.e., memberships and user fees), and 16% from other sources. As such, using these national averages as a basis for comparison, I believe the Council should be pleased with the fact that Mansfield Parks & Recreation has – with the exception of the COVID-19 era – consistently recovered at least 75% of its total overall operating expenditures from earned revenue. With this in mind, my FY 2022/2023 budget proposes raising setting the GF contribution/transfer to the Recreation Program Fund at 27.5% of Community Programs. Making this proposed shift in General Fund support during the upcoming budget year is especially important given that COVID-19 has had such a negative impact on membership and overall public use/visitorship to the Mansfield Community Center (MCC) over the past two years. That said, we have compelling reasons to believe that things will begin to bounce back in during the latter portion of FY 2021/22 and continue into FY 2022/23. As such, we are recommending a FY 2022/23 revenue budget of \$2,593,605 (a \$434,140 or 20.1% increase from what was budgeted in FY 2021/22) and an expenditure budget of \$2,562,218 (a \$205,538 or 8.7% increase) from what was budgeted in FY 2021/22). With respect to expenditures, one of the drivers for the budgeted increase is the proposed creation of a full-time Recreation Services Manager (total added cost of \$106,764 when salary and all projected benefits are included), which would assume many of the same responsibilities as the longstanding Assistant Director was responsible for prior that position being temporarily left vacant during the FY 2021/22 budget year. The expectations on the Director of Parks and Recreation to facilitate growth in membership and other revenue streams make it essential to reinstate this “chief operating officer” position in order to ensure that day to day program operations are being effectively administered to the public being served.

### **Impact on the Taxpayer**

The proposed budgets for the Town, Mansfield Public Schools, and Region 19 have collectively increased by \$3,597,244. Although this represents a substantial combined year-over-year increase in proposed appropriations, continued growth in the Town’s Grand List and dramatic increases in the amount of PILOT funding the Town of Mansfield will be receiving in FY 2022/2023 and beyond under recent legislative changes in the funding formula, will enable the Town to support all of the proposed service improvements and capital investments while simultaneously lower the mill rate by 3.20% (30.38 mills in FY 2022/23 vs. 31.38 mills in FY 2021/22). Based on the October 1, 2021 net abstract, the median home value in Mansfield stands at approximately \$159,950 in assessed value. As such, the median homeowner would see an annual decrease in taxes of \$160 per year (\$13.33 per month).

### **Conclusion**

As explained in the introduction, the management team views the Town Manager’s Proposed FY 2022/23 Budget and capital improvement plan as a viable starting point for

Council discussion. We understand that potential impact on the taxpayer needs to be considered carefully and we will assist the Council in making any desired adjustments.

The preparation of this document requires a great deal of time and effort. I would like to thank our various department heads and the members our staff team that worked to help assemble this year's comprehensive budget book – Charmaine Bradshaw-Hill, Alicia Ducharme, Cherie Trahan, Tasha Smith, and Margaret Chatey. Their patience, professionalism, and hard work in preparing this submission is deeply valued.

Sincerely,



Ryan J. Aylesworth  
Town Manager

**Town of Mansfield  
General Fund  
Major Cost Drivers - FY 2022/23**

FY 2022/23 Proposed General Government Budget	\$ 24,714,580		
FY 2020/21 General Government Budget	<u>21,524,320</u>		
Proposed General Government Increase		\$ 3,190,260	14.8%
Obligated/Non-discretionary increases:			
Operating transfers out to Debt Service	631,390		
Contracted salary & benefit increases	480,100		
Energy costs	94,880		
Shared Finance/IT Services	82,460		
Total Obligated/Non-discretionary		<u><u>1,288,830</u></u>	6.0%
Operational expenses to maintain services:			
Transfer out to Capital	800,000		
Proposed additional staffing	744,360		
Proposed additional Resident State Trooper	154,070		
Purchased Services	104,280		
Transfer out to Parks & Rec and Downtown Partnership	82,970		
Contributions to Area Agencies	15,750		
Total Operating expenses to maintain services		<u><u>1,901,430</u></u>	8.83%

ISSUE PAPER

STATE REVENUE

On February 10, 2021, the Governor proposed his state biennial budget for FY 2021/22 and FY 2022/23. The overall budget equates to an increase of \$442.2 MM (or 2.0%) over FY2020/21 appropriations. This includes increases in municipal aid by \$317.7MM.

The general assumptions in the FY 2022-2023 Biennial Budget are that Education Equalization Grants will hold steady. Therefore, Mansfield will see no change in our FY22/23 Education Cost Sharing (ECS) grant. The phase-in of increases for towns that are underfunded has been halted through FY 2023 and is slated to begin in FY 2024.

The Governor’s proposed adjustments to the FY 2022-2023 Biennial Budget have very minimal impact on Mansfield. The enhanced Payment in Lieu of Taxes (PILOT) has increased Mansfield’s payments by approximately \$4.8MM as of FY21/22. While this increase is welcomed, the Payment in Lieu of Taxes continues to be funded less than 45% of value for all other state-owned real property. Fortunately, Mansfield and the other communities that have substantial State-owned property continue to receive the Select Payment in Lieu Of.

The table below reflects the impact of the state budget on Mansfield.

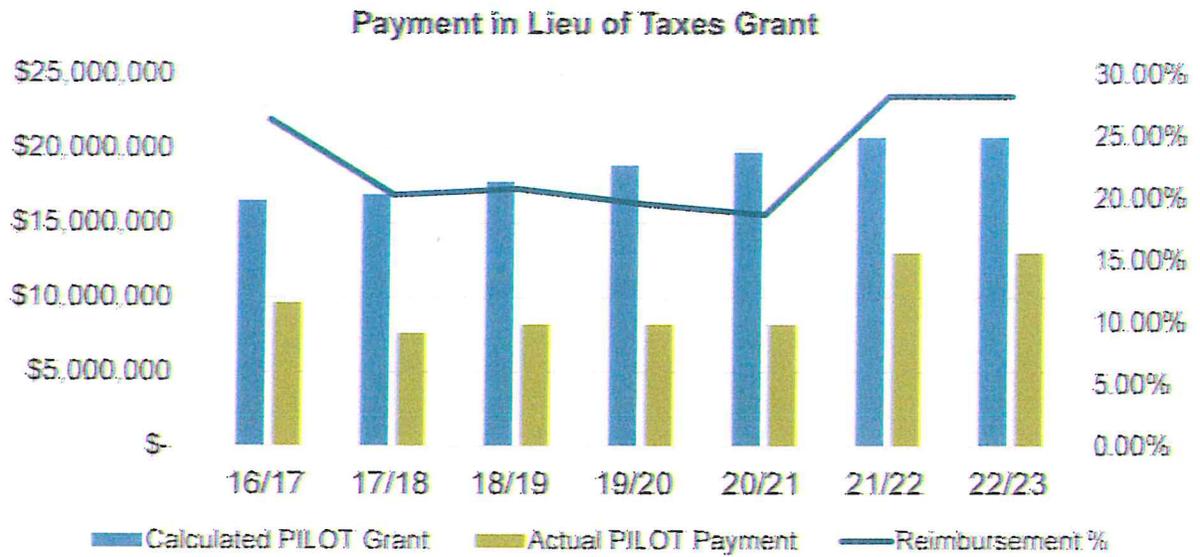
Town of Mansfield/Mansfield Board of Education  
Major State Grant Analysis  
As of February 9, 2022

	Actual	Actual	Actual	Actual	Budget	Estimated	Governor's 2022 2023 Biennial w Adj
Grant	2017/18	2018/19	2019/20	2020/21	2021/22	2021/22	2022/23
Pequot Grant	204,996	179,151	179,151	179,151	179,151	179,151	179,151
PILOT - State Owned Property	5,094,973	5,566,517	5,566,517	5,566,517	6,366,920	10,369,770	10,471,300
PILOT - Colleges & Hospitals		7,583	7,583	7,583	7,580	7,580	-
ECS	8,636,116	9,675,272	9,559,510	9,462,597	9,459,720	9,459,720	9,459,722
Town Aid	419,790	420,031	414,125	414,352	414,352	414,352	412,261
LoCIP	343,512	218,600	188,953	187,370	188,953	188,953	181,669
Grants for Municipal Projects		6,841	6,841	6,841	6,841		6,841
Motor Vehicle Tax Reimbursement							228,578
MRS Select Payment in Lieu	2,516,331	2,630,447	2,630,447	2,630,447	2,630,450	2,630,450	2,630,447
Municipal Stabilization Grant	1,626,768	661,283	661,283	661,283	661,280	661,280	661,283
<b>Total</b>	<b>18,842,486</b>	<b>19,365,725</b>	<b>19,214,410</b>	<b>19,116,141</b>	<b>19,915,247</b>	<b>23,911,256</b>	<b>24,231,252</b>
<b>Increase/(Decrease)</b>	<b>(1,899,751)</b>	<b>523,239</b>	<b>(151,315)</b>	<b>(98,269)</b>	<b>799,106</b>	<b>3,996,009</b>	<b>4,316,005</b>
<b>% Increase/(Decrease)</b>	<b>(9.2%)</b>	<b>2.8%</b>	<b>(0.8%)</b>	<b>(0.5%)</b>	<b>4.2%</b>	<b>20.1%</b>	<b>21.7%</b>

**Payment in Lieu of Taxes Grant:**

The original objectives of the Payment in Lieu of Taxes grant was to fund 45% of what a community would receive in taxes if the property was not State-owned. The grant has not been fully funded in many years. The chart below shows what the calculated grant would be based on the value of State-owned property in Mansfield as compared to what we are estimated to receive from the PILOT and Select PILOT. Fiscal Year 2016/17 was the first year we received the Select PILOT. That year, our funding level was 26.3%. As you can see, we had a significant drop in the grant in FY17/18, followed by three years of slightly increased flat payments. Although the enhanced PILOT funding is a step in the right direction with a funding level of 28.2%, each year

the State is paying a smaller portion of what our property taxes would yield if the property was not owned by the State.



## ISSUE PAPER

### FUND BALANCE

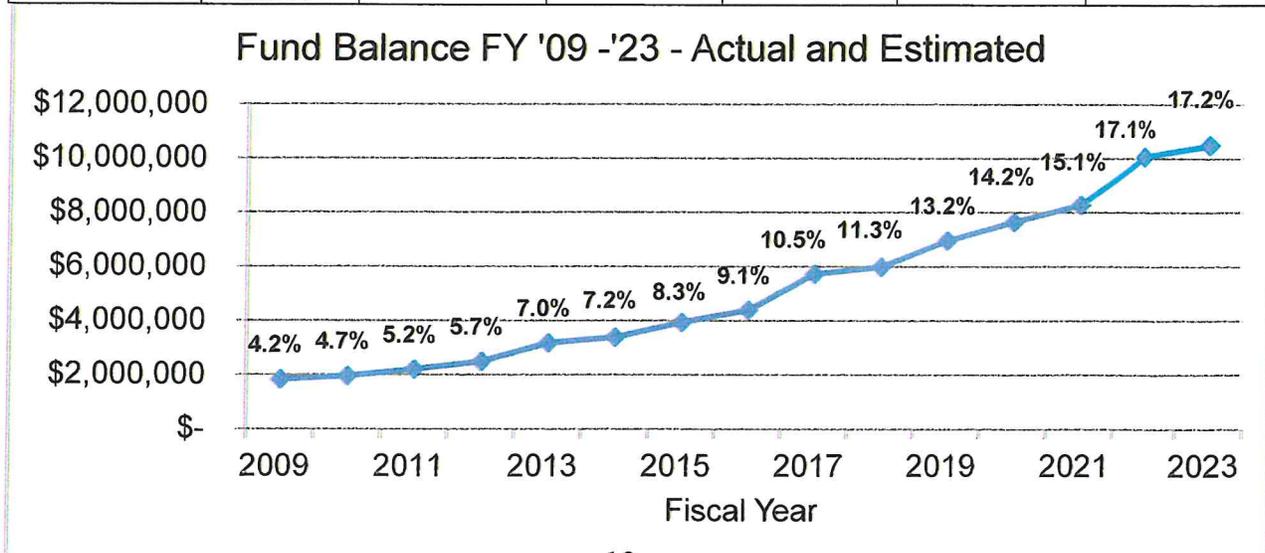
Fund balance is a measure of the Town's capacity to withstand financial emergencies or to undertake unforeseen but necessary projects. Rating agencies place special emphasis on fund balance when assigning bond ratings to municipalities and view adequate fund balance as an indication of sound financial management.

Many years ago, the Town Council adopted a plan in which the Town would no longer utilize an appropriation from fund balance to balance the general fund operating budget. Management made this recommendation because the practice of using fund balance on a one-time basis has an inherently destabilizing impact upon the operating budget and could result in a negative outlook from the rating agencies. In August 2012, the Town Council revised the Fund Balance Policy to provide that the Town will strive to achieve an unrestricted fund balance of 17% of the general fund operating budget with up to 2% of the same accounted for in the unrestricted fund balance of other governmental funds.

Increasing fund balance is important in order to provide the Town with sufficient reserve to meet unforeseen circumstances. The Town is projected to surpass the targeted Fund Balance of 17% by the end of the current fiscal year. Additionally, should a higher level be recommended by rating agencies the Town will continue to increase fund balance gradually over time.

The estimated fund balance as of June 30, 2022 of \$10,151,907 is due to the increase in PILOT funds received. FY21/22 budgeted revenues reflect \$6,366,920 in PILOT funds where the Town actually received \$10,369,770. The proposed appropriation of \$2,422,000 will be presented to the Town Council for approval in April. Therefore, the below chart represents the impact of \$1,580,850 plus estimated year end savings going to Fund Balance during the current year.

	General Fund Balance (GAAP Basis)				
	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Assigned	\$ 21,771	\$ 0	\$ 0	\$ 0	\$ 0
Unassigned	6,937,853	7,652,421	8,282,287	10,051,590	10,476,590
<b>Total Fund Balance</b>	<b>\$ 6,959,624</b>	<b>\$ 7,652,421</b>	<b>\$ 8,282,287</b>	<b>\$ 10,051,590</b>	<b>\$ 10,476,590</b>
GAAP Expenditures and Other Financing Uses	\$ 52,788,240	\$ 53,846,338	\$ 55,025,541	\$ 58,921,424	\$ 60,785,121
Unassigned Fund Balance as % of Total Expenditures	13.2%	14.2%	15.1%	17.1%	17.2%



## ISSUE PAPER

### STAFFING CHANGES FY 2022/23

A summary of proposed staffing changes for FY 2022/23 is as follows:

#### **Human Resources**

- Management recommends funding to increase the hours of the part-time Human Resource Specialist to a full-time position effective September 1, 2022. The additional hours are needed to support the implementation of the new HR/Payroll MUNIS software along with improving the level of services that the department should be providing re: training, review of third party vendor services, etc. Additional cost to the General Fund \$48,470 for salary and benefits.

#### **Fire and Emergency Services**

- Management recommends funding for four firefighters starting November 1, 2022. Adding these additional firefighters will allow for one additional firefighter per work group. This is consistent with the recommend staffing levels from the Fitch & Associates December 2020 firefighter staffing study. The department has applied for a SAFER grant through FEMA for these positions but will not hear the outcome of the application until late fall. Cost to the General Fund: \$284,200 for salary and benefits, \$30,000 for training, \$10,000 in communications equipment, and \$8,000 in work clothing for a total of \$328,200.

#### **Public Works**

- Management recommends funding to hire a dedicated drainage crew due to the number of recent failures around town. Proposed are two new positions, a Crew Leader and Truck Driver, and the department will use current employed Laborers to assist with the repairs. Cost to the General Fund \$191,260 for salary and benefits.
- Management also recommends funding for an additional entry-level mechanic with a delayed hire date of October 1, 2022. This position is needed because the number of vehicles being serviced has increased over the years, but fleet personnel has not. Cost to the General Fund: \$55,490 for salary and benefits.

#### **Facilities Management**

- Management recommends funding for a Custodial Supervisor that will be shared with the Mansfield Board of Education. This position will focus on directly supervising personnel so management personnel can dedicate more time to project management. Cost to the General Fund: \$41,990 for salary and benefits

#### **Human Services**

- Management recommends funding for a part-time Social Worker due to a demand of services for Regional School District #19 and for the community. Cost to the General Fund: \$36,000 for salary and benefits and \$4,250 for training and supplies for a total cost of \$40,250.
- Management recommends reclassifying the Senior Center Site Server to a Nutrition Coordinator and increasing the number of hours to 30 hours per week to assist in nutrition programs and programs to address food insecurity issues. Total cost to the General Fund: \$6,130 for salary and benefits.

### **Planning and Development**

- Management recommends the funding for a Community Services Coordinator to assist with the affordable housing and community development initiatives. Cost to the General Fund: \$79,150 for salary and benefits.
  
- Management recommends the reclassification of the Planner I pay grade due to the level of education, training and job duties being performed. Cost to the General Fund: \$16,070 for salary and benefits.

# ISSUE PAPER

## PARKS AND RECREATION FUND SUSTAINABILITY

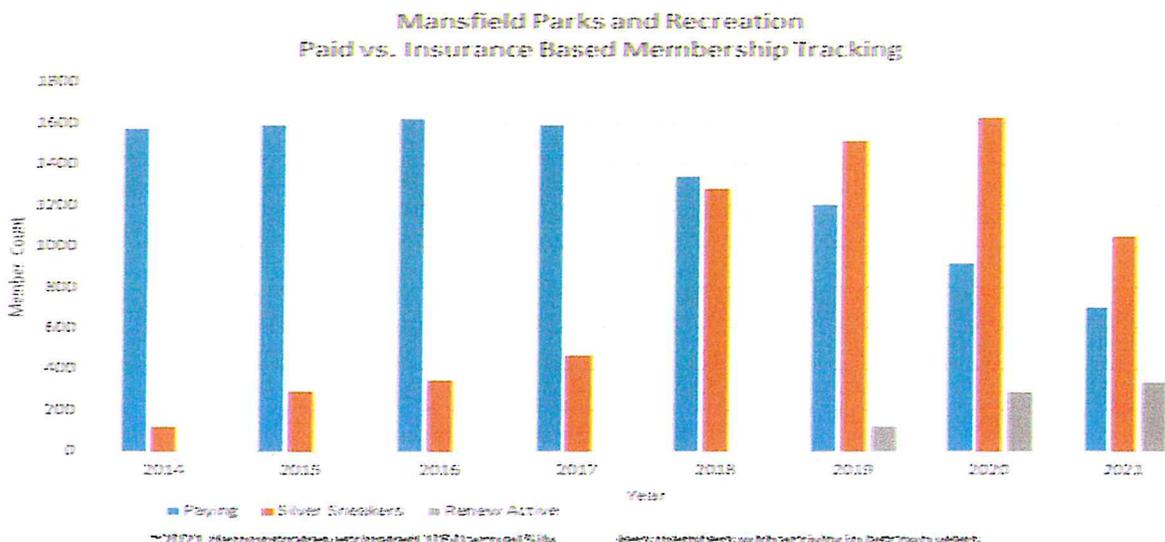
Parks and Recreation has experienced several challenges to the Parks and Recreation Fund stability over the past five years. These challenges have included revenue loss associated with impacts of COVID-19, sustainability of the Silver Sneakers Membership option at the Mansfield Community Center, increases in the Connecticut minimum wage and full time staff benefit expenses, and current economic issues influencing use of discretionary income. At the same time, with proposed residential housing growth and other anticipated development in the Town of Mansfield in the coming years, there are considerable opportunities for these circumstances to benefit Mansfield Parks and Recreation from a vistorship and financial sustainability standpoint.

### Impact of COVID-19

The effect of COVID-19 has been the most significant influence to the deficit of a fund that historically depends upon collecting user fees to cover a high percentage (>75%) of its annual operational budget. Over a three year span from 2020-2022, beginning with the final four months of FY 19-20, the COVID-19 pandemic is the primary factor contributing to an aggregate deficit of \$793,642. These deficits were subsequently closed via supplemental contributions by the Town General Fund. Transfers from the Town General Fund (i.e., utilizing surplus PILOT funding from the State) will offset deficits during FY 2021-22 as well. It is also anticipated that a return to pre-COVID-19 participation and revenue figures will be somewhat delayed during the first several quarters of FY 2022-23 and is reflected in the FY 2022-23 proposed budget. An additional impact on revenues to the fund during COVID-19 was a decrease in the use of Fee Waivers by qualifying residents. In FY 2014-15 a restructured Fee Waiver program capped participating households annual allowance and included a change from 90% and 50% waivers to 50% and 75% options. Thereafter, a sharp decrease in Fee Waivers revenue was realized prior to the pandemic and even a greater reduction in use of this program during the pandemic.

### Sustainability of Silver Sneakers Insurance Supported Memberships

Silver Sneakers and other insurance supported memberships, such as Renew/Active, are a benefit for some community members 62 and older. This membership type provides an opportunity of valuable health and wellness services for qualified seniors. However, over the past 4-5 years as insurance supported memberships have been further embraced by insurance providers, including the State of Connecticut retiree insurance plan in 2018, this membership type increased to 40% of all Community Center members. As a result, the Community Center has experienced a significant revenue loss to Recreation Fund, as the Community Center is only reimbursed from insurance providers approximately 25% of a full paying member.



### Increases to Connecticut Minimum Wages and Full Time Employee Benefits

The Connecticut minimum wage was \$10.10 per hour in 2018, prior to the five-year legislative act mandating annual increases, ending in June 2023 at \$15.00 per hour. This increase of over 48% during a six year period, and a cascading effect on other part-time wage increases, have had significant impact on the budget with nearly 100 annual part-time non-benefitted employees needed to provide services. The increased expense for FY 2022-23 alone is about \$40,000. Passing along minimum wage increases to consumers, while many other operational expenses have increased, continues to be a major concern. Additionally, contracted obligations for full-time employees continue to show modest increases in MERS and health insurance, which also need to be absorbed within the budget.

### Current Health of the Economy and Use of Discretionary Income

The value and importance of Parks and Recreation services is reflected in the Mansfield Tomorrow Plan of Conservation and Development and well supported by the community. However, as challenges emerge during difficult economic environments, many individuals and families face tough choices with their discretionary income. As a result, this can have negative impacts on the Recreation Fund. It is important for the Town to be creative and look for opportunities to maintain a balance of affordable recreation options for all for all people.

### Opportunities for Resolving Long Term Sustainability of the Recreation Fund

- Utilize PILOT funds to offset COVID-19 pandemic revenue loss, estimated at \$193,000 at end of FY 2021-22.
- Reengage and reevaluate an agreed upon staff finance committee plan implemented in FY 2014-15 that favored a greater contribution from the general fund to support select services provided to the community by the department. A slow increase to the contribution began, but was minimized due to the problems associated with the State budget crisis, causing the general fund to limit the planned adjustments.
- Continue to evaluate Silver Sneakers and other insurance supported memberships. Consider changes to existing program, ranging from renegotiating reimbursement rates to discontinuing insurance supported memberships and replacing with scholarships or other funding.
- Work with a financial consulting services firm to work with Parks & Recreation on a financial sustainability action plan for recreation programs and community center membership fees.
- Develop and expand opportunities for formal donations such as annual capital campaigns, scholarships and legacy donations.
- Continue to be fiscally responsible by looking for opportunities to reduce expenses. It should be noted that cuts to full-time personnel will most certainly effect services, which in turn will effect revenue.

In summary, Parks and Recreation services have long been a positive asset of the Town and serves all ages, abilities and attracts people to the Town. There is a significant amount of revenue generated by the Parks and Recreation Fund through programs and memberships. Yet, primarily outside mandates or issues, causing a strain on the sustainability of the fund, have negatively affected the revenue to expenditure ratio. Although operating a fee-based program and membership fund has been effective under a self-supporting model for the majority of years, even after the opening of the Community Center. Significant changes outlined have made the current model challenging and potentially unsustainable depending on what development and growth patterns play out in the coming years. It will be necessary to complete a thorough analysis and evaluation of the long-term viability of the existing model as the Town moves into the post pandemic years and plans for how to most effectively meet anticipated future needs.

## Budget Process

### ***Budget Guidelines:***

The goal of this budget is to preserve and maintain the quality of services, ensure accurate funding levels, maintain pay-as-you-go capital plan, continue to maintain or increase our fund balance, continue to fund long term liabilities, improve operational efficiencies and provide a public safety focus and improvements. In addition, present a balanced budget – one that ensures that we do not spend beyond our means. With this in mind, the following guidelines will be used in preparing this budget.

The proposed budget uses the Governor's proposed budget for municipal aid. This is the second year of the State biennial budget. No significant changes are proposed to municipal aid by the Governor. The preliminary October 1, 2021 Grand List reflects an increase of \$27.4M or 2.36%. At the current mill rate, this growth would generate approximately \$860,000 in tax revenue. This growth will assist in meeting the goals stated above.

New positions will only be authorized based on demonstrated need. Each department should look primarily to savings from more efficient operating methods if expansion or improvements in services are to be instituted. However, new positions which are grant funded or promote Council goals and objectives or which constitute a clear improvement in service may be approved by the Town Manager. In either instance, it will be necessary to justify the request on the basis of improved workload measurements.

Estimates for contractual services and commodities should be based on prices in effect at the present time, unless the Finance Director provides official notification of a change.

Since the budget is a program of services as well as a financial plan, each department is requested to give special attention to justification on the basis of performance data. This information will give Council and citizens a better yardstick for evaluation and determination of the relative costs and benefits of their municipal services.

### ***Basis of Budgeting:***

1. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund, Capital Fund, and Capital and Non-Recurring Reserve Fund, which are the only funds with a

legally adopted annual budget. Budgetary comparisons on a legal basis are included in the appropriate financial statements and schedules.

2. Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form requested by the Town Manager so as to indicate the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.
3. Based on a schedule approved by the Town Council, the Town Manager shall present to the Council a budget consisting of:
  - (a) A budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
  - (b) The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comment the Manager wishes to provide;
  - (c) Statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
  - (d) Information on amounts of revenue by source, other than property taxes collected, in the last completed fiscal year, estimates for the current year and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
  - (e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
  - (f) And such other information as will assist the Town Council and the voting residents of Mansfield in deciding on an annual appropriation and a capital improvement program.
4. During the budget adoption process, the Town Council shall hold at least two Town Budget Information Meetings. At least 10 days prior to each meeting, the

Town Council shall widely distribute budget information and notices of the meetings. The Town Council shall adopt a proposed budget, including a recommended appropriation act, by May 1.

5. An annual Town Meeting for budget consideration shall be held on the second Tuesday in May. This meeting shall consider the budget presented to it by the Council and may approve, lower, or raise the budget of any item. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower, or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.
6. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if:
  - Within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
  - The Town Clerk determines the petition to be sufficient. If found to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.
  - After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least 10 days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.
  - A majority of those voting in the referendum vote against the budget.
7. The level of control for all legally adopted budgets (the level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval) is at the department level for the General Fund. The Council may make budgetary transfers from one department to another within the General Fund, not to exceed 0.5 percent of the annual budget in any one fiscal year. Transfers or new appropriations in an amount from 0.5 percent to an aggregate amount not to exceed one percent of the annual approved budget

in any one fiscal year, may be approved by consecutive actions of the Council and a Town Meeting which shall be called by the Council following its action on the new spending proposal.

An appropriation or transfer of over one percent of the annual budget for an expenditure not provided for in the adopted budget may be approved by consecutive favorable actions of the Council and a referendum of the voters of the Town.

Notwithstanding the foregoing, the Council may approve appropriations without limitation as to amount if such appropriations are to be funded from revenues other than receipt of taxes or proceeds of borrowings authorized pursuant to Sections 406 and 407 of the Charter, unanticipated in the annual budget. The Council is authorized to establish special funds with respect to such appropriations.

8. Except for encumbrance accounting in the General Fund, all budgets are prepared on the modified accrual basis of accounting. Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration. Since the Town intends to honor contracts in process at year-end, encumbrances outstanding at June 30 are reported as assignments of fund balance, since they do not constitute expenditures or liabilities.
9. Except for capital projects, whose budgets remain in effect until completion of the project, even when projects extend more than one year, unencumbered appropriations lapse at year-end.

**FY 2022/23 Budget Review Schedule**

<b>March 30 Wednesday</b> <b>6:30pm – 9:30pm</b>	<b>Budget Presentation</b>  Message, Budget in Brief, Guide to Budget, Revenue and Expenditure Summaries	Council Chambers Beck Building
<b>April 06 Wednesday</b> <b>6:30pm – 9:30pm</b>	<b>Public Information Session</b>  Town Managers Budget	Council Chambers Beck Building
<b>April 07 Thursday</b> <b>6:30pm – 9:30pm</b>	<b>Budget Review – General Fund &amp; Capital</b>  Gen. Government, Public Safety, Community Services, Community Development, Town-wide, Operating Transfers, Parks & Recreation Fund, Mansfield Discovery Depot, Other Operating Fund	Council Chambers Beck Building
<b>April 11 Monday</b> <b>7:00pm</b>	<b>Public Hearing on Budget at Regular Council Meeting</b>	Council Chambers Beck Building
<b>April 12 Tuesday</b> <b>6:30pm – 9:30pm</b>	<b>Budget Review – General Fund &amp; Capital</b>  Public Works. Other funds: Town Aid, Sewer Operating, Solid Waste Fund, Transit Services, Debt Service, Health Insurance, Workers Comp, and Cemetery Fund. Other agencies: EHHD & MDP	Council Chambers Beck Building
<b>April 13 Wednesday</b> <b>6:30pm – 9:30pm</b>	<b>Budget Review – General Fund &amp; Capital</b>  Board of Education, Shared Facilities Management, Shared Finance, Shared Information Technology & Management Services Fund	Council Chambers Beck Building
<b>April 21 Thursday</b> <b>7:00pm – 9:30pm</b>	<b>Budget Discussion (flagged items &amp; discussion)</b>	Council Chambers Beck Building
<b>April 18 – 24</b>	<b>School Vacation</b>	
<b>April 25 Monday</b> <b>6:00pm – 7:00pm</b>	<b>Adoption of Budget (prior to regular meeting)</b>	Council Chambers Beck Building

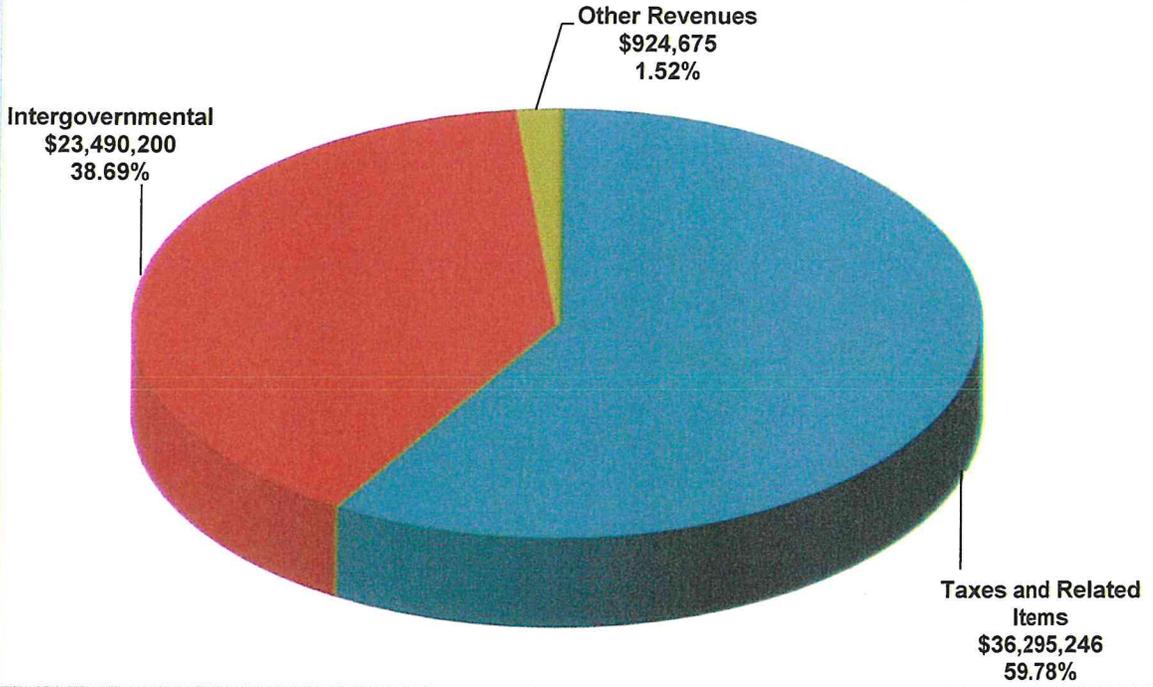
<b>April 27 Wednesday</b> <b>6:30pm – 9:30pm</b>	<b>Adoption of Budget (if necessary)</b>	Council Chambers Beck Building
<b>May 02 Monday</b> <b>7:00pm</b>	<b>Region 19 Annual Meeting on Budget</b>	EO Smith Media Center
<b>May 03 Tuesday</b>	<b>Region 19 Budget Referendum</b>	Ashford, Mansfield, Wilmington
<b>May 05 Thursday</b> <b>6:00pm – 7:00pm</b>	<b>Public Information Session</b> Town Council Adopted Budget	Council Chambers Beck Building
<b>May 10 Tuesday</b> <b>7:00pm</b>	<b>Annual Town Meeting</b>	Mansfield Middle School Auditorium

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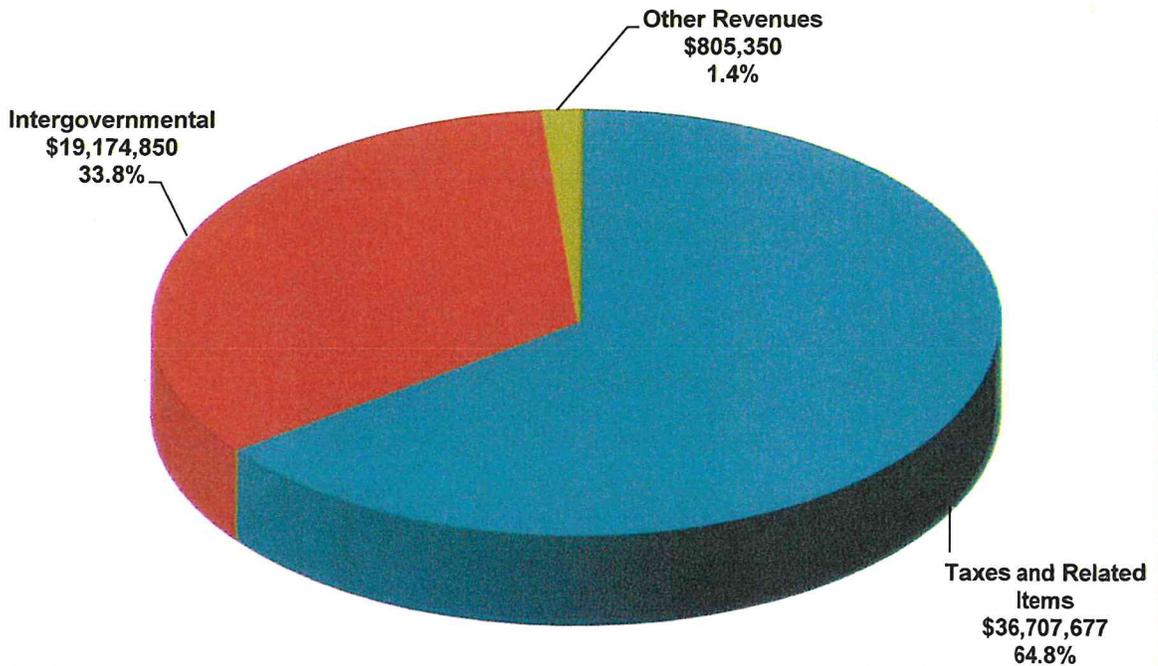
# **BUDGET IN BRIEF**

**Town of Mansfield  
Budget in Brief**

**General Fund  
Proposed Revenue Budget 2022/23**



**General Fund  
Adopted Revenue Budget 2021/22**

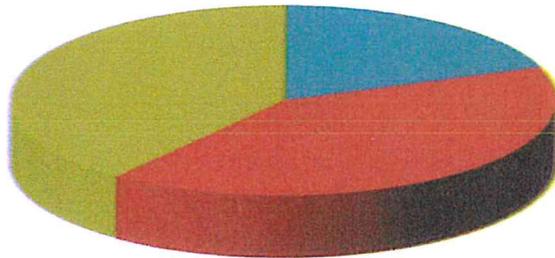


**Town of Mansfield  
Budget in Brief**

**General Fund  
Proposed Expenditure Budget 2022/23**

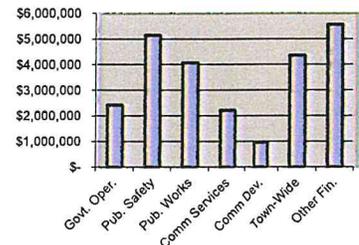
**Mansfield BOE**  
\$23,963,290  
39.7%

**Reg. 19  
Contributions**  
\$11,607,251  
19.3%



**General  
Government**  
\$24,714,580  
41.0%

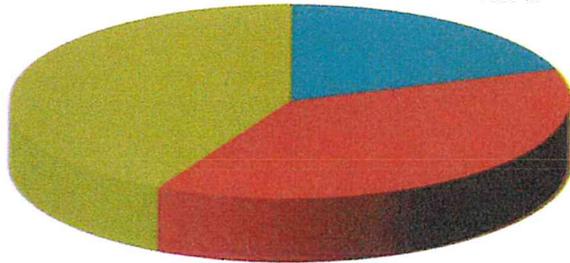
**General Government  
Expenditures by Major  
Category**



**General Fund  
Adopted Expenditure Budget 2021/2022**

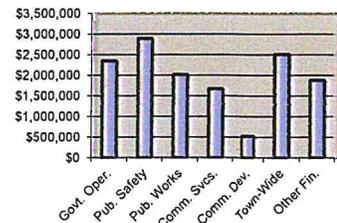
**Mansfield BOE**  
\$24,006,080  
42.3%

**Reg. 19  
Contributions**  
\$11,157,477  
19.7%



**General  
Government**  
\$21,524,320  
38.0%

**General Government  
Expenditures by Major  
Category**



**Town of Mansfield  
Budget in Brief  
Budget Highlights  
2022/23**

- The combined proposed budget for the Town General Government, Mansfield Board of Education, and Contribution to Region 19 increased by \$3,597,244 from \$56,687,877 to \$60,285,121 or by 6.3 percent.
- The proposed Town of Mansfield budget for fiscal year 2022/23, including the Mansfield Board of Education is \$48,677,870, 6.9 percent increase over fiscal year 2021/22.
- The proposed General Government portion of the budget has increased by \$3,190,260, from \$21,524,320 to \$24,714,580 or by 14.8 percent. The increase is reflective of an increase of \$736,690 for Capital projects, increase of \$631,390 for Debt contribution and an increase of \$1,822,180 for operating expenses.
- The proposed Mansfield Board of Education portion of the budget has decreased by \$42,790 from \$24,006,080 to \$23,963,290 or by (0.2) percent.
- The proposed Region 19 Board of Education proportionate share for the Town of Mansfield has increased by \$449,774, from \$11,157,477 to \$11,607,251.
- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) is 30.38 mills for personal property and real estate, a 1.00 mill decrease or 3.20 percent from fiscal year 2020/21. The Governor's proposed budget has capped the motor vehicle mill rate at 29.00 mills, a 2.38 mills decrease or 7.58 percent from fiscal year 2020/21.
- The Grand List has increased by \$27,400,473, from \$1,161,171,459 to \$1,188,571,932 or by 2.36 percent. Personal Property saw an increase of 9.90 percent or \$9,183,127. Real Estate saw a decrease of (.34) percent or (\$3,307,690) and Motor Vehicles saw an increase of 25.10 percent or \$21,525,036.
- Under this proposal, the median homeowner would have a decrease of \$160 in their annual taxes.

**Town of Mansfield  
Budget in Brief  
Expenditure Budget Summary**

	FY 21/22 Amended	FY 22/23 Proposed	Increase/Decrease	
			Amount	Percentage
<b>Town:</b>				
General Government:				
Operating Budget	\$ 18,451,010	\$ 20,273,190	\$ 1,822,180	9.9%
Capital Contribution	2,343,310	3,080,000	736,690	31.4%
Debt Contribution	730,000	1,361,390	631,390	86.5%
Total General Government	21,524,320	24,714,580	3,190,260	14.8%
Mansfield Board of Education	24,006,080	23,963,290	(42,790)	(0.2%)
Total Town of Mansfield	\$ 45,530,400	\$ 48,677,870	\$ 3,147,470	6.9%

	FY 21/22 Amended	FY 22/23 Proposed	Increase/Decrease	
			Amount	Percentage
<b>Recap:</b>				
Contribution to Region 19	\$ 11,157,477	\$ 11,607,251	\$ 449,774	4.0%
Town Expenditures	45,530,400	48,677,870	3,147,470	6.9%
Total Commitments	\$ 56,687,877	\$ 60,285,121	\$ 3,597,244	6.3%

**Town of Mansfield  
Budget in Brief  
Summary of Revenues and Expenditures**

**2022/23 over 2021/22**

	FY 21/22 Amended	FY 22/23 Proposed	Increase/Decrease	
			Amount	Percentage
<b><u>Revenues:</u></b>				
Taxes and Related Items	\$ 36,707,677	\$ 36,295,246	\$ (412,431)	(1.1%)
Intergovernmental	19,174,850	23,490,200	4,315,350	22.5%
Other Revenues	805,350	924,675	119,325	14.8%
Total Revenues	<u>\$ 56,687,877</u>	<u>\$ 60,710,121</u>	<u>\$ 4,022,244</u>	<u>7.1%</u>
<b><u>Expenditures:</u></b>				
General Government	\$ 2,227,690	\$ 2,426,090	\$ 198,400	8.9%
Public Safety	4,741,700	5,144,390	402,690	8.5%
Public Works	3,662,300	4,061,650	399,350	10.9%
Community Services	2,063,730	2,214,060	150,330	7.3%
Community Development	852,340	962,480	110,140	12.9%
Mansfield Board of Education	24,006,080	23,963,290	(42,790)	(0.2%)
Town-Wide Expenditures	3,874,920	4,349,220	474,300	12.2%
Other Financing Uses	4,101,640	5,556,690	1,455,050	35.5%
Total Town of Mansfield	45,530,400	48,677,870	3,147,470	6.9%
Contributions to Region 19	<u>\$ 11,157,477</u>	<u>\$ 11,607,251</u>	<u>449,774</u>	<u>4.0%</u>
Total General Fund	<u>\$ 56,687,877</u>	<u>\$ 60,285,121</u>	<u>\$ 3,597,244</u>	<u>6.3%</u>
Net Increase to Fund Balance	<u>\$ -</u>	<u>\$ 425,000</u>	<u>\$ 425,000</u>	

**Town of Mansfield  
Budget in Brief  
Significant Features - Revenues  
Change in Composition of General Fund Revenues**

	<b>FY 20/21 Actual</b>	<b>FY 21/22 Amended</b>	<b>% of Total</b>	<b>FY 22/23 Proposed</b>	<b>% of Total</b>
Taxes and Related Items	\$ 35,643,173	\$ 36,707,677	64.8%	\$ 36,295,246	59.8%
Licenses and Permits	681,174	480,670	0.8%	563,230	0.9%
Federal Support	4,944	4,800	0.0%	4,940	0.0%
State Support - Education	9,462,597	9,459,720	16.7%	9,459,720	15.6%
State Support - Gen. Govt.	8,942,905	9,710,330	17.1%	14,025,540	23.1%
Charges for Services	166,886	173,470	0.3%	196,295	0.3%
Fines & Forfeitures	15,978	36,160	0.1%	40,100	0.1%
Miscellaneous	183,593	112,500	0.2%	122,500	0.2%
Operating Transfers In	2,550	2,550	0.0%	2,550	0.0%
	<b>\$ 55,103,800</b>	<b>\$ 56,687,877</b>	<b>100.0%</b>	<b>\$ 60,710,121</b>	<b>100.0%</b>

**Town of Mansfield  
Budget in Brief  
Significant Features – Expenditures**

Description	FY 21/22 Amended	FY 22/23 Proposed	Increase or (Decrease)
GENERAL GOVERNMENT	\$2,227,690	\$2,426,090	\$198,400

General Government shows a net increase of \$198,400. This increase is primarily due to the salary and step increases for current staff \$63,600; the change of the part-time Human Resource Specialist to full-time \$27,800 and the increase in Shared IT and Finance Services \$82,460. Also included is an increase for the UCONN MPA program intern in the Town Manager's office \$18,570 and Printing and Binding for the Registrar's office \$9,380

PUBLIC SAFETY	\$4,741,700	\$5,144,390	\$402,690
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Public Safety is showing a net increase of \$402,690. This increase is primarily due to an increase in staffing. Proposed is an increase of one Resident State Trooper which results in an overall net increase of \$95,830; the addition of four Fire Fighters \$186,760 in salaries. Also included are salary and step increases for current staff \$42,690; increase for Training for new and current Fire Fighters \$37,100; Uniforms \$9,000; Equipment \$10,000; Fire Supplies \$7,900; Water Hydrants \$5,000; Purchased Services \$5,110.

PUBLIC WORKS	\$3,662,300	\$4,061,650	\$399,350
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Public Works shows a net increase of \$399,350. This increase is primarily due to an increase in staffing. Two additional positions for a dedicated drainage crew and one additional entry level mechanic \$173,110 and a new Custodial Supervisor position for Facilities Management which will be shared with the Mansfield Board of Education at a cost of \$33,540. Also included are salary and step increases for current staff \$55,440; Energy \$94,880, Alarm Service \$18,200, and Other Purchased Services \$17,700.

COMMUNITY SERVICES	\$2,063,730	\$2,214,060	\$150,330
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Community Services has an increase of \$150,330. A new part-time Social Worker position is included in the Human Services budget \$34,800; an increase in hours for the reclassified position of Site Server to Nutrition Coordinator \$4,910; salary and step increases for current staff \$32,250; Interpreter Services \$6,000; Training and Supplies \$4,250. Library Services has an increase for salary and step increases and vacation pay out for retiring librarians of \$35,340. Also included is an increase of \$13,450 for Library supplies and materials. Grants to Area Agencies has an increase of \$15,750.

**Town of Mansfield  
Budget in Brief  
Significant Features – Expenditures  
(Continued)**

Description	FY 21/22 Amended	FY 22/23 Proposed	Increase or (Decrease)
COMMUNITY DEVELOPMENT	\$852,340	\$962,480	\$110,140

Community Development has an increase of \$110,140. Planning & Development has a new position for a Community Services Coordinator \$55,310; reclassification of the Planner I position to Senior Planner \$12,840; salary and step increases for current staff \$4,530; Contracted Services has increased by \$18,400 for community development software; \$10,000 for Consultants which is offset by revenues in the same amount. Boards and Commissions has an increase for Part-Time NB salaries for taping of Planning and Zoning hybrid meetings \$3,810 and Human Rights Commission has been included for \$4,000.

TOWN-WIDE EXPENDITURES	\$3,874,920	\$4,349,220	\$474,300
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Town-Wide expenditures reflect an increase of \$474,300. This increase is primarily due to the increase in the Municipal Employees Retirement System (MERS) contributions due to salary increases and new positions: \$167,870 for Town employees and \$59,180 for Fire employees. Included in these amounts are the new contribution rates established by the State. For Town employees, increase is 1.11% or \$72,670 and for Fire employees, increase is .66% or \$12,500. Medical Insurance increased by \$110,600 due to the addition of new staff and actual participants. Also included are an increase to salary related benefits of \$60,600; Short and Long Term Disability and Life Insurance increase of \$14,330; and Workers Comp Insurance increase of \$22,000. General liability insurance has an increase of \$16,130. Contingency has an increase of \$18,510 due to the anticipation of Fire contract negotiations.

OPERATING TRANSFERS OUT	\$4,101,640	\$5,556,690	\$1,455,050
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The increase in Operating Transfers Out of \$1,455,050 reflects increases to the following: Parks & Recreation Fund \$72,970; Debt Service Fund \$631,390; Capital Projects Fund \$800,000; and a reduction to Storrs Center Reserve (\$63,310).

**Town of Mansfield  
Budget in Brief  
Significant Features – Expenditures  
(Continued)**

<b>Description</b>	<b>FY 21/22 Amended</b>	<b>FY 22/23 Proposed</b>	<b>Increase or (Decrease)</b>
MANSFIELD BOARD OF EDUCATION	\$24,006,080	\$23,963,290	(\$42,790)

The Mansfield Public School budget adopted by the Board of Education reflects a net decrease of (\$42,790). This budget is sufficient to cover the needs of our students and reflects negotiated salary agreements, special education anticipated costs, transportation, energy and facility maintenance costs.

**Town of Mansfield  
Budget in Brief  
Grand List Comparison  
Fiscal Year 2022/23**

	<b>Net Abstract 10/1/2020</b>	<b>Net Abstract * 10/1/2021</b>	<b>Change</b>	<b>% Change</b>
Real Estate	\$ 982,592,290	\$ 979,284,600	\$ (3,307,690)	(0.34%)
Personal Property	92,805,350	101,988,477	9,183,127	9.90%
Motor Vehicles	85,773,819	107,298,855	21,525,036	25.10%
<b>Grand Totals</b>	<b>\$ 1,161,171,459</b>	<b>\$ 1,188,571,932</b>	<b>\$ 27,400,473</b>	<b>2.36%</b>

\*The Grand List totals for the most recent year is the preliminary figures before March 2022 Board of Assessment Appeal changes.

	<b>Net Abstract 10/1/2019</b>	<b>Net Abstract 10/1/2020</b>	<b>Change</b>	<b>% Change</b>
Real Estate	\$ 965,208,675	\$ 982,592,290	\$ 17,383,615	1.80%
Personal Property	86,276,251	92,805,350	6,529,099	(7.57%)
Motor Vehicles	81,776,251	95,773,819	13,997,568	17.117%
<b>Grand Totals</b>	<b>\$ 1,133,261,177</b>	<b>\$ 1,171,171,459</b>	<b>\$ 37,910,282</b>	<b>3.35%</b>

**Town of Mansfield  
Estimated Tax Warrant and Levy  
FY 2022/23**

<b>Amount to Raise by Taxation</b>	<b>Dollars</b>	<b>Equiv. Mill Rate</b>
1. Proposed Budget		
Mansfield School Board	\$ 23,963,290	
Town General Government	24,714,580	
Total Town	48,677,870	
Region 19 General Fund Contribution	11,607,251	
Total Expenditure Budgets	\$ 60,285,121	50.72
2. Plus: Fund Balance Reserve	425,000	0.36
3. Less:		
Tax Related Items	822,750	
Non-Tax Revenues	24,414,875	
App. Of Fund Balance	-	
Total Other Revenues	25,237,625	21.23
Amount to Raise by Taxes (current levy)	\$ 35,472,496	29.84
<b>Tax Warrant Computation</b>		
1. Amount to Raise by Taxes (current levy)	\$ 35,472,496	29.84
2. Amount of Abatement	-	
3. Reserve for Uncollected Taxes	461,142	0.39
4. Reserve for Tax Appeals	-	
5. Elderly Programs	22,000	0.02
Total Tax Warrant	\$ 35,955,638	30.25
<b>Mill Rate Computation</b>		
1. Motor Vehicle Tax Calculation:		
Taxable MV Grand List	107,298,855	
Proposed Capped Mill Rate	29.00	
Motor Vehicle Taxes	3,111,667	
2. Property Tax Warrant (Total Warrant-MV Taxes)	\$ 32,843,972	
3. Tax Warrant	32,843,972	
-----	-----	= 30.38
4. Taxable Grand List - RE & PP	1,081,273,077	
Proposed Mill Rate	30.38	
Current Mill Rate	31.38	
Increase (Decrease)	(1.00)	
Percent Increase (Decrease)	(3.20%)	

**Town of Mansfield  
General Fund  
Schedule of Estimated Changes in Fund Balance - Budgetary Basis  
For the Year Ended June 30, 2022**

Assigned						\$ -
Unassigned						<u>8,282,287</u>
Fund Balance, July 1, 2021						\$ 8,282,287
	Original Budget	Amend.	Final Budget	Estimated Actual	Budget Comparison	
Total revenues and transfers in	\$ 56,687,877	\$ 2,422,000	\$ 59,109,877	\$ 60,690,727	\$ (1,580,850)	
Appropriation of fund balance	<hr/>					
Total Sources	<u>56,687,877</u>	<u>2,422,000</u>	<u>59,109,877</u>	<u>60,690,727</u>	<u>(1,580,850)</u>	
Total expenditures and transfers:						
Town	21,524,320	2,422,000	23,946,320	23,757,867	188,453	
Mansfield Board of Education	24,006,080		24,006,080	24,006,080	-	
Contribution to Region #19	<u>11,157,477</u>		<u>11,157,477</u>	<u>11,157,477</u>	<u>-</u>	
Total expenditures	<u>56,687,877</u>	<u>2,422,000</u>	<u>59,109,877</u>	<u>58,921,424</u>	<u>188,453</u>	
Budgetary results	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,769,303</u>	<u>\$ 1,769,303</u>	1,769,303
Fund balance, June 30, 2022						<u>\$ 10,051,590</u>
Fund balance:						
Assigned						\$ -
Unassigned						<u>10,051,590</u>
						<u>\$ 10,051,590</u>

# **GUIDE TO THE BUDGET**

## Guide to the Budget

### *Introduction to the Budget Document*

The annual budget is comprised of legally required budget information as well as a significant amount of additional information that may be helpful to the reader in understanding the full scope of the activities for which the town government is responsible. It is a dynamic document that has four primary functions:

- It is a **policy document** because it sets a coherent statement of entity wide short- and long-term financial policies.
- It is a **financial plan** which provides an overview of the resources and spending budgeted by the Town.
- It is a **communications device** which informs about significant budgetary issues conveyed in an easy to read format.
- It is an **operations guide** which describes services with efficiency and effectiveness measures.

#### *The Budget as a Policy Document:*

As a policy document, the budget indicates what services the Town of Mansfield will provide for the upcoming fiscal year. It provides goals and objectives, and accomplishments for each department within the organization which are based on the short- and long-term goals and financial policies set forth by the Town Council. The details of these policies and goals are included later in this section.

#### *The Budget as a Financial Plan:*

As a financial plan, the budget outlines the costs of services and how they are funded. The revenue and expenditure sections provide an overview of the funding sources and the services they support. Detail of all expenditures, including Capital Improvement projects, is presented by service unit and department following the summaries.

#### *The Budget as a Communications Device:*

As a communications device, the budget is designed to be an easy to read document with summary information in the form of text, graphs and charts. It begins with a table of contents to provide a listing of sections in the order in which they appear in the budget. The budget begins with a message from the Town Manager which outlines the overall budget and includes budgetary issues, trends and choices. The Guide to the Budget provides an overview of the Town, its mission statements, its personnel, services, policies and budget process. The Statistical section includes supplemental information that is relevant to the Town. A glossary of financial budget terms can be found at the end of the budget and has been provided as a reference guide.

*The Budget as an Operations Guide:*

As an operations guide, the budget shows how the departments are organized in order to provide services that will be delivered to the community. It is organized into the five major service units with an organizational chart and overview of their total budget followed by a detailed budget, goals and accomplishments for each department. Following the operating budgets are sections for the Capital Improvement Program, Special Revenue Funds, Debt Service, Proprietary Funds, and Trust Funds. Also included are the operating budgets for the Eastern Highlands Health District, Mansfield Discovery Depot and the Mansfield Downtown Partnership.

The major portion of information contained in this budget deals with the Town of Mansfield General Government operations. However, the total expenditures which must be funded also include the costs of the Mansfield Board of Education and Mansfield's proportionate share to fund the Region 19 School District. More complete details of both Boards of Education budgets can be found in the budget documents prepared by those entities.

***Format of the Budget Document***

The budget is divided into the following sections:

*Budget Message Section:*

This section includes the budget message which provides budget highlights and an overview of revenues and expenditures. The issue papers describe any major issues and options facing the Town.

*Budget in Brief:*

This section contains significant revenue and expenditure features of the budget, the estimated tax warrant and the estimated changes in fund balance.

*Guide to the Budget:*

This section provides information on the budget document, how to use it and where to find information. It also provides an overview of the Town, its history, organization, staffing and policies.

*Revenue and Expenditure Summaries:*

This portion of the budget document is organized by the major service units of government (General Government, Public Works, Public Safety, etc.) and within service unit by departments or programs (Legislative, Municipal Management, etc.). Within each program, information is

provided on specific categories of expenditure (salaries, supplies, services, etc.) for the expenditure budget and specific sources of revenue for the revenue budget.

The revenue and expenditure summaries aggregate revenues by source and activity and expenditure by object and activity.

*Town Departmental Activities:*

This section of the budget deals with the major service unit of government and within those service units the individual departments (cost centers or programs). Within each department are the specific classes of expenditure. The expenditure data is accompanied by narrative describing the program and the changes therein.

*The Capital Program:*

This section deals with the Town's Capital Budget for the coming fiscal year and the Capital Improvement Program for the ensuing four years. Included in the Capital Program is the Capital and Non-Recurring Reserve Fund which is used to accumulate funds for capital projects, and other programs which are of a one-time nature, or can be phased out over a relatively short period of years.

The Capital Projects Fund defines its programs by the major service unit of government (General Government, Public Works, Public Safety, etc.)

The Capital Nonrecurring Fund defines its programs by the recipient of the fund transfer (Debt Service Fund, Property Tax Revaluation Fund, etc.)

*The Budget Resolutions:*

This section deals with the legislative actions necessary for the Town Council to formally forward the General Fund Budget, Capital Fund Budget, and Capital Nonrecurring Fund Budget on to the Annual Town Meeting for Budget Adoption.

*Other Operating Funds:*

This section of the budget contains information on the other major funds of the government.

*Statistical Data:*

This section of the budget provides important background information for the reader, including miscellaneous statistics, historical data, principal taxpayers, and a glossary of terms.

### ***Description and History of the Town***

The Town of Mansfield encompasses approximately 45.1 square miles. The Town is bounded on the east by Chaplin, on the north by Willington and Ashford, on the south by Windham, and on the west by Coventry. The Town of Mansfield was first settled in 1692 as part of Windham. In October 1702, the Connecticut General Assembly granted a charter of incorporation to the Town of Mansfield, which was formed out of Windham.

The Town operates under the provisions of its Charter and the General Statutes of the State of Connecticut. Since 1970, when the Town established the Town Manager/Council form of government, the legislative power of the Town is vested in a nine-member council, elected at large for terms of two years, and the Town Meeting. The Mayor is elected by majority vote of the council. The Town Manager, who is the chief executive officer, manages the operations of the Town. The Town Manager appoints department heads. The Town Manager and the Director of Finance are responsible for the financial management of the Town.

The Town hosts the University of Connecticut's main campus. The University is a land grant University that was founded in 1881 as Storrs Agricultural School. With over 4,000 employees, the University is a major employer for the Town and the surrounding region.

The Town of Mansfield provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; education, pre-kindergarten through eighth grade and high school through the Regional School District No. 19; human services including a day care center, a youth service bureau and a senior center; public health services through the Eastern Highlands Health District; recreation services and adult education including a community center; library services; and affordable housing through a Town housing authority.

### ***Town Organization***

The Town administration is organized by five major service units:

- **General Government** - Mission: To maintain a level of management excellence that will achieve the most efficient and effective use of the resources allocated to municipal government for the benefit of the citizens of the Town of Mansfield.
- **Public Safety** - Mission: To create an environment in which people can move about safely and feel confident that they and their property are protected from harm, through programs that reduce crime and fire, provide emergency medical services to the sick and injured, and minimize the impact of technological and natural disaster.
- **Public Works** - Mission: To support and assure the balanced development, improvement and protection of the physical resources of the Town of Mansfield and to provide for the operation, maintenance and report of the Town's infrastructure.
- **Community Services** - Mission: To plan and assist in the development and maintenance of harmonious personal relationships between residents and groups and to improve and enrich the lives of our citizens through activities, programs and facilities

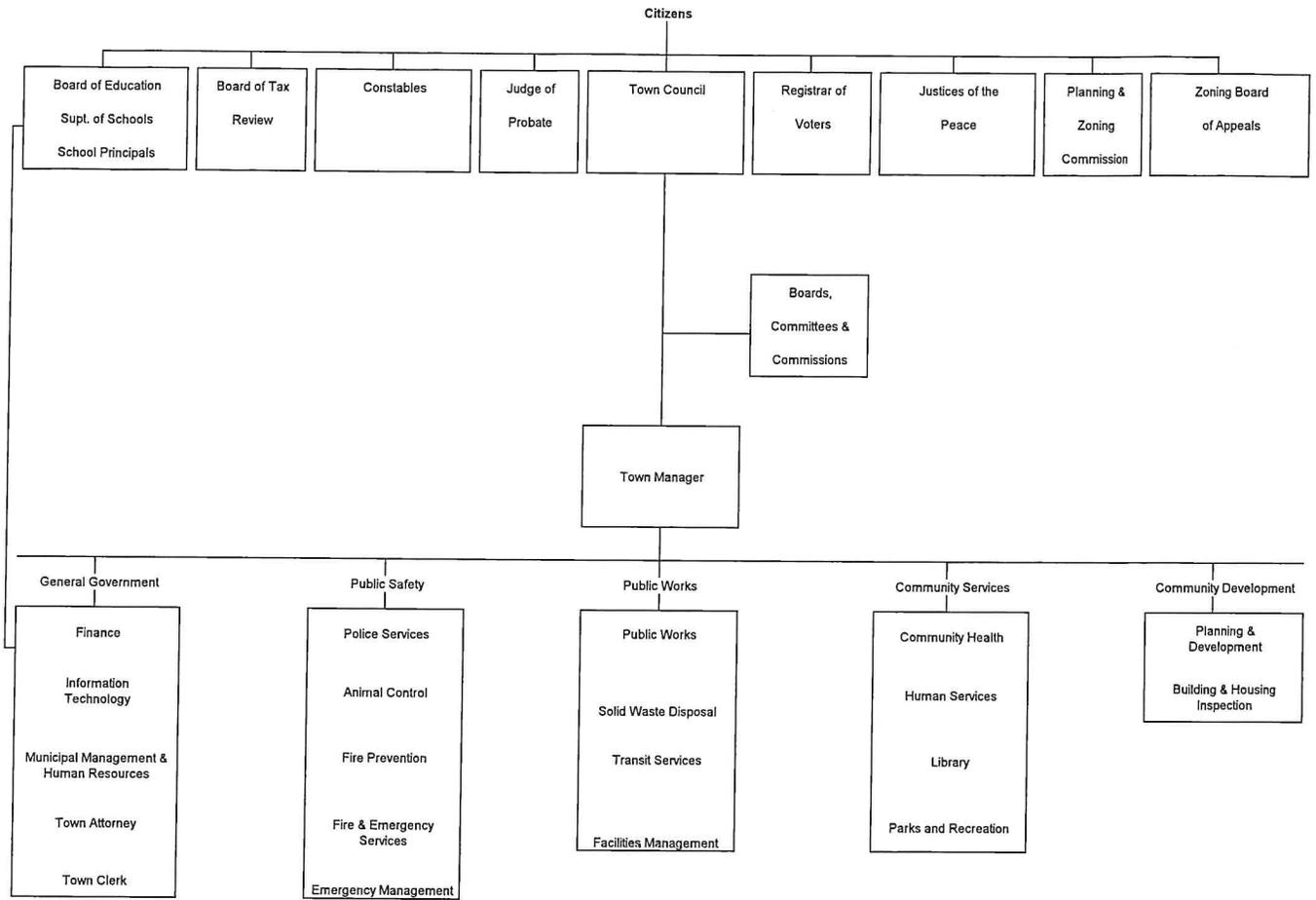
designated to foster creativity, help resolve and prevent problems, provide healthy recreational activity and build cultural and aesthetic appreciation.

- **Community Development** - Mission: To provide residents and stakeholders with a community that promotes and protects public safety, health and welfare, environmental quality, encourages economic activity and full employment, rewards creative enterprise, fosters full citizen participation and offers the means to realize the other goals herein.

***Education Organization:***

The public schools of Mansfield consist of three elementary schools for students in grades pre-kindergarten through fourth grade but will transition into one combined elementary school in the the Fall 2022 and a middle school for grades five through eight. The District is governed by a nine-member Board of Education that meets the second and fourth Thursday evenings of the month at the municipal building.

Town of Mansfield  
ORGANIZATIONAL CHART



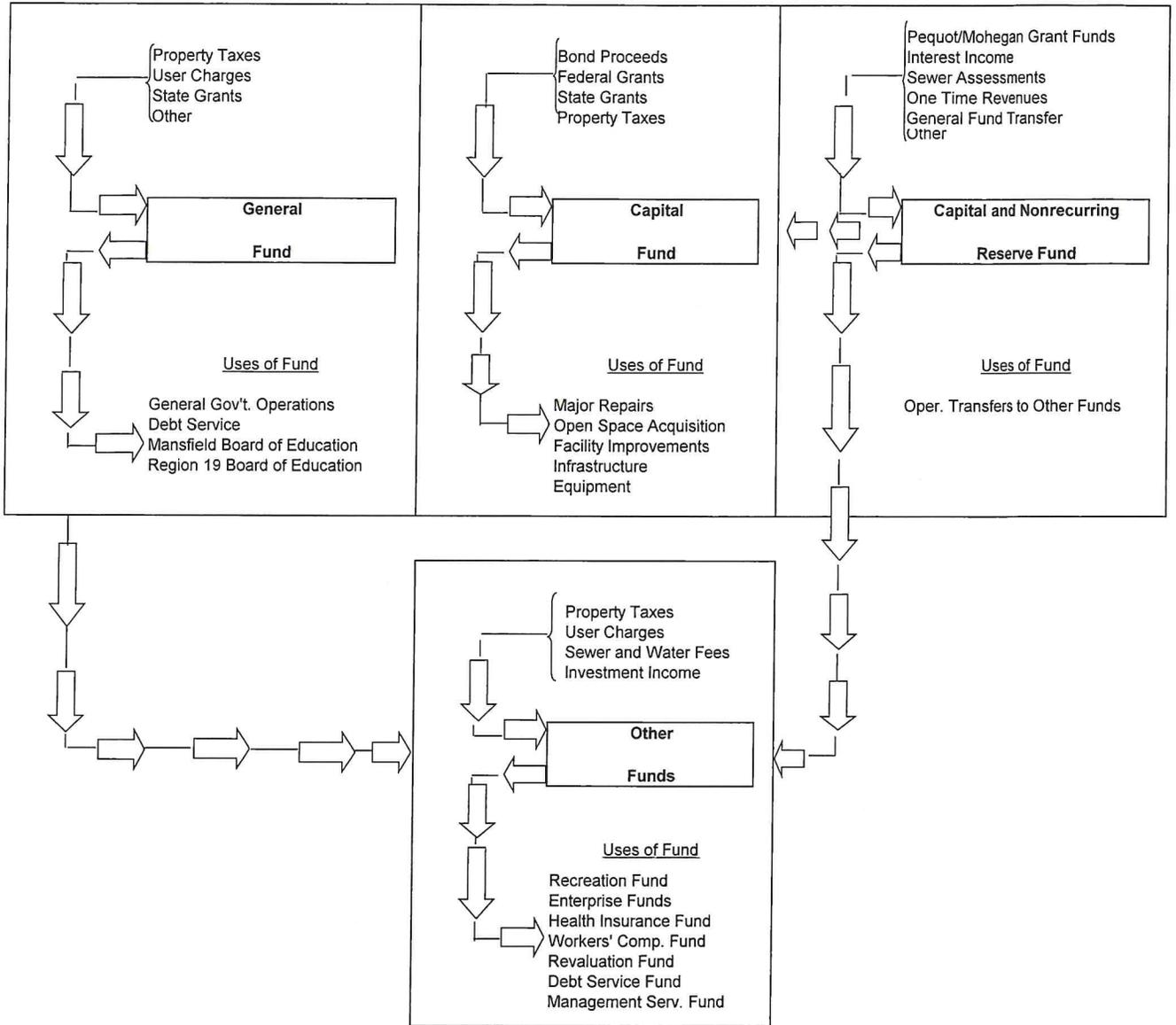
**Town of Mansfield  
Town and School Personnel by Department  
Full Time Equivalent Positions**

Department	Budget 2022/23			Total employees	
	General Fund	Other Funds	Total Employees	Est. 2021/22	Actual 2020/21
General Government:					
Municipal Management	2.50	0.50	3.00	3.00	3.00
Human Resources	1.93	1.07	3.00	2.54	2.54
Town Clerk	3.00		3.00	3.00	3.00
Registrars	1.59		1.59	1.59	1.59
Finance	5.50	9.00	14.50	14.50	14.50
Information Technology		5.00	5.00	5.00	5.00
<b>Total General Government</b>	<b>14.52</b>	<b>15.57</b>	<b>30.09</b>	<b>29.63</b>	<b>29.63</b>
Public Safety:					
Police	10.00		10.00	9.00	9.00
Animal Control	2.03		2.03	2.03	2.03
Fire Marshal/Emerg. Mgmt	2.50		2.50	2.50	2.50
Fire & Emergency Services	25.55	0.45	26.00	22.00	22.00
<b>Total Public Safety</b>	<b>40.08</b>	<b>0.45</b>	<b>40.53</b>	<b>35.53</b>	<b>35.53</b>
Public Works:					
Public Works	30.42	2.48	32.90	29.90	29.90
Facilities Management	2.40	0.60	3.00	3.00	3.00
<b>Total Public Works</b>	<b>32.82</b>	<b>3.08</b>	<b>35.90</b>	<b>32.90</b>	<b>32.90</b>
Community Services:					
Human Services	13.12	0.66	13.78	13.09	13.09
Library	13.26		13.26	13.26	13.26
Parks and Recreation		31.56	31.56	26.49	23.09
<b>Total Community Services</b>	<b>26.38</b>	<b>32.22</b>	<b>58.60</b>	<b>52.84</b>	<b>49.44</b>
Community Development:					
Building & Housing Inspection	5.22		5.80	5.80	5.80
Planning & Development	3.86	0.57	4.43	3.43	3.43
<b>Total Comm. Development</b>	<b>9.08</b>	<b>0.57</b>	<b>10.23</b>	<b>9.23</b>	<b>9.23</b>
<b>Total Town Personnel</b>	<b>122.88</b>	<b>51.89</b>	<b>175.35</b>	<b>160.13</b>	<b>156.73</b>

**Town of Mansfield  
Town and School Personnel by Department  
Full Time Equivalent Positions**

Department	Budget 2022/23			Total employees	
	General Fund	Other Funds	Total Employees	Est. 2021/22	Actual 2020/21
Schools:					
Classroom Instruction	109.80		109.80	113.30	113.10
Administrators	7.00		7.00	7.00	7.00
Library - Certified	2.00		2.00	1.00	1.00
Guidance - Certified	2.00		2.00	2.00	2.00
Classroom Aides	69.20		69.20	69.20	69.12
Secretaries/Singletons	15.20	1.40	16.60	17.60	17.60
Maintenance	12.63	8.14	20.77	22.77	23.25
Nurses	2.50		2.50	4.00	4.00
Library and Media	3.00		3.00	7.60	7.60
<b>Total School Personnel</b>	<b>223.33</b>	<b>9.54</b>	<b>232.87</b>	<b>244.47</b>	<b>244.67</b>
<b>Total Paid Personnel</b>	<b>346.21</b>	<b>61.43</b>	<b>408.22</b>	<b>404.60</b>	<b>401.40</b>

**Town of Mansfield  
Fund Structure  
For Legally Adopted Budgets**



## Description of Funds

### Fund Categories

#### 1. Governmental Funds – Budgetary and Accounting Basis

The budgeting and accounting policies of the Town of Mansfield conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

Those funds included in this category are:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is legally adopted by resolution at the annual Town Meeting.

#### SPECIAL REVENUE FUNDS

Capital Nonrecurring Fund - This fund was established pursuant to Connecticut State Law as a reserve fund for future capital projects and other nonrecurring expenditures. This fund is legally adopted by resolution at the annual Town Meeting.

Parks and Recreation Fund - This fund was established to record the activity of various recreation programs sponsored by the Town.

Other Operating Funds - Miscellaneous programs of the Town are accounted for in this fund.

Town Aid Road Fund - The administration of the State of Connecticut Department of Transportation Town Aid Road program is controlled through this fund. Snow removal program expenses are recorded in this fund.

Transit Services Fund – To account for the transit services provided by the Town. All activities necessary to provide such services are accounted for in this fund. In addition to payments made to the Windham Regional Transit District for services they provide, all services provided at the Nash-Zimmer Transportation Center are accounted for in this fund.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

This fund is legally adopted on a project length basis by resolution at the annual Town Meeting. Any such project shall be deemed to have been abandoned if three years shall elapse without any expenditure or encumbrance of the appropriation.

## **2. Proprietary Funds – Budgetary and Accounting Basis**

The Town's Proprietary Funds apply all GASB pronouncements, as well as the following pronouncements issued before November 30, 1989, unless they contradict GASB pronouncements: Statements and Interpretations of the Financial Accounting Standards Board, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures.

The funds included in this category are:

**ENTERPRISE FUNDS** – Enterprise Funds are used to account for operations that (a) are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**UConn Sewer Operating Fund** – To account for water provided by CT Water Company and sewer services provided by the University of Connecticut to certain residents of the Town. All activities necessary to provide services are accounted for in this fund.

**Willimantic Sewer Operating Fund** – To account for sewer services provided by the Windham Water Pollution Control Facility to certain residents of the town. All activities necessary to provide such services are accounted for in this fund.

**Solid Waste Disposal Fund** – To account for solid waste management for the Town. All the activities necessary to provide such services are accounted for in this fund. It is the intention of management that disposal fees will pay the cost of the tipping fees at the various disposal sites in use.

**INTERNAL SERVICE FUNDS** – Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit and to account for risk financing activities as allowed by GASB Statement No. 10.

**Health Insurance Fund** – To account for the provision of Health Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

**Workers' Compensation Insurance Fund** – To account for the provision of Workers' Compensation Insurance for the Town. All activities necessary to provide such coverage are accounted for in this fund.

Management Services Fund – To account for the provision of certain land, buildings, equipment, related supplies, and shared services which benefit Town departments and schools.

### **3. Fiduciary Funds – Budgetary and Accounting Basis**

Those funds included in this category are:

Trust and Agency Funds – Trust and Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in a manner similar to private business enterprises. Agency Funds are accounted for in essentially the same manner as Governmental Funds.

Cemetery Fund – This fund is used to account for revenues and expenses dealing with the operation of all the active and inactive cemeteries in Town.

### **4. Component Units/Jointly Governed Organizations**

#### **a. Mansfield Discovery Depot, Inc.**

This component unit records the operations of a day care center, which is funded by a grant received from the State of Connecticut Department of Social Services, parent fees and other local revenues. The budgeting and accounting policies of the day care agency conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

#### **b. Eastern Highlands Health District**

The Town of Mansfield and nine other local municipalities have the ability to appoint a member to the governing board of Eastern Highlands Health District, which provides health services to member towns. The budgeting and accounting policies of the district conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

c. Mansfield Downtown Partnership

The Mansfield Downtown Partnership is an independent, non-profit organization comprised of the Town of Mansfield, the University of Connecticut, and individual business members and residents. The Partnership worked tirelessly with master developer Leyland Alliance to create a mixed-use, pedestrian-oriented downtown for Mansfield. The budgeting and accounting policies of the Partnership conform to generally accepted accounting principles as applicable to government units. The modified accrual basis of accounting is followed by the governmental funds and expendable trust and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

## Financial Planning Framework

### Mansfield Tomorrow: Plan of Conservation and Development

*In October 2015, the Town of Mansfield adopted a new Plan of Conservation and Development. The Plan was developed through an extensive community engagement process and serves as a single, unified framework of values, goals, strategies and actions that will guide the Town Council and Planning and Zoning Commission as they make decisions about the town's physical, social and economic development.*



### **Mansfield's Vision for Tomorrow**

In 2035, the Town of Mansfield will be a community of historic rural villages, flourishing farms, and protected open spaces, and the home of the University of Connecticut's flagship campus. Through a smart growth approach, Mansfield will accommodate growth in designated areas of compact development, avoiding sprawl and preserving rural character. The compact development areas include a vibrant town center and neighborhoods with diverse housing adjacent to campus, attractive mixed-use centers at Four Corners and in southern Mansfield, as well as room for new businesses at Perkins Corner and the Depot Campus area. These areas will provide compact and walkable locations for growth. Outside of these designated areas, Mansfield will promote rural character, agriculture, and natural open space, through preservation and stewardship.

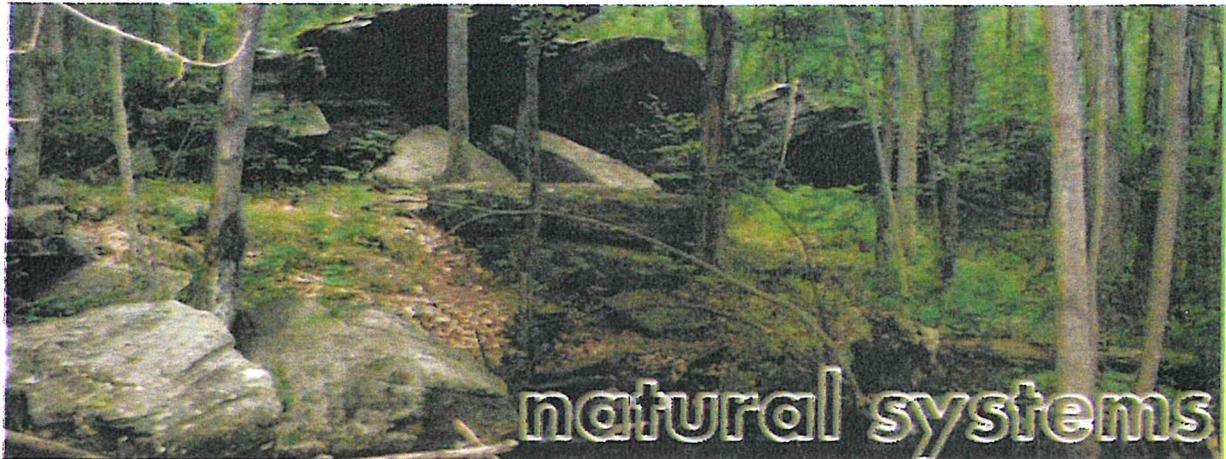
We are committed to supporting diversity, sustainability, arts and culture, economic viability, an excellent public school system, and a high quality of life and sense of community for all residents. These commitments are reflected in our community institutions such as our library, public education system, recreational programs, and town events. We value our natural resources and our cultural and historic heritage. Our goal is to pass them on to future generations. As the University's host community, our town has a mutually beneficial and respectful relationship with the University as an institution, a campus and an academic community rooted in Mansfield. As we look to the future, we are guided by community values and aspirations:

- Principles of **sustainability**, including green building, energy- and resource-efficiency, and smart growth guide development and Town policies, making Mansfield a leader in Connecticut.
- We are a **resilient community**, safeguarding our values while adapting to the future challenges of climate change.
- We are good stewards of our **natural and cultural heritage**, working to preserve a clean, green and healthy community with open space lands that support wildlife, recreation, clean air and water resources in connected networks. We value the homes and other buildings built by previous generations and adapted to contemporary uses in order to preserve our historic heritage.
- Our **economic viability** is based on technology- and research-based businesses, local retail and services, a growing agricultural and recreational business sector, and university-affiliated activities. We welcome businesses that are aligned with Mansfield's smart growth development patterns and rural character, while helping to support Town services.
- We celebrate art and our diversity, taking pride in our **cultural offerings and amenities**.
- Our public education system, recreational opportunities, and community events offer unparalleled **quality of life** to residents.
- We promote **transportation alternatives** to connect people to destinations within Mansfield, surrounding communities and regional employment centers through increased access to public transportation, networks of walking and bicycle routes and innovative car sharing opportunities.
- We support **diversity** through a variety of attractive and affordable housing choices for people throughout the life cycle, from single young adults and couples to families, empty-nesters and retirees.
- Town residents who need **supportive services** to meet social, economic, and emotional needs find that Mansfield is a resource.
- Our **sense of community** on the neighborhood and town level is enriched by a variety of village, school, and joint town-university activities.
- We pursue **high standards of quality in design** and development.
- We work with our **neighboring communities and regional partners** to foster communication and collaboration.
- We value and promote **communication, transparency, and community participation** in town decision-making.
- We invest and take pride in our **municipal services and facilities**, providing our residents and taxpayers with excellent service and a strong return on their investment.
- We are **financially responsible**, ensuring that decisions made today do not burden future generations.

Combining enjoyment of rural character and the benefits of a university community, Mansfield in 2035 will be a place of environmental stewardship, active farming, advanced learning, cultural enrichment, innovative businesses, walkable villages, rural settlements, natural beauty, and the best schools in the region.

## Plan Goals

*The Plan identifies the following goals for Mansfield over the next twenty years.*



The following goals focus on conservation and enhancement of Mansfield's natural resources while adapting to a changing climate:

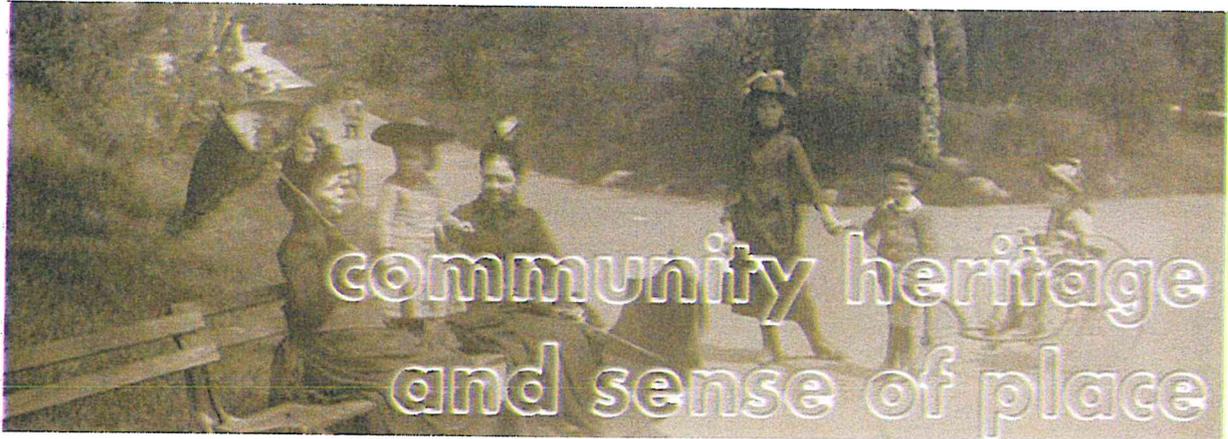
- ▶ Mansfield residents and officials actively participate in conserving and protecting the Town's natural resources.
- ▶ Mansfield has healthy watersheds with high-quality ground and surface water resources and aquatic habitats.
- ▶ Mansfield's soil, plant and wildlife habitats are healthy and diverse.
- ▶ The Town is taking steps to moderate or adapt to the impacts of climate change.
- ▶ Mansfield has increased community resilience and mitigated the impacts of natural hazards.
- ▶ Mansfield's land use regulations promote the protection and enhancement of natural systems.



The following goals address how we interact with natural resources and features through passive open space, active recreation, and farming:

- ▶ Natural resources within Mansfield's public and private open spaces are protected and well-managed.
- ▶ Mansfield has more land being used for agriculture.
- ▶ Mansfield's park and preserve system, including natural and active recreation areas, provides access to residents and meets the needs of the population.

- Mansfield's land use policies and regulations for public and private open spaces protect natural resources, preserve scenic views, and expand opportunities for agriculture and active recreation.



The following goals focus on how we preserve the features and resources that contribute to Mansfield's sense of place and community character, including historic buildings and villages:

- Mansfield honors and preserves its historic resources by protecting them for future generations.
- Mansfield's land use regulations maintain rural character in the majority of town, protect historic resources and accommodate future growth in smart growth, compact patterns in designated Mixed Use Centers and Compact Residential areas.



These following goals address the variety of community services and amenities provided by the town and the facilities needed to support those services:

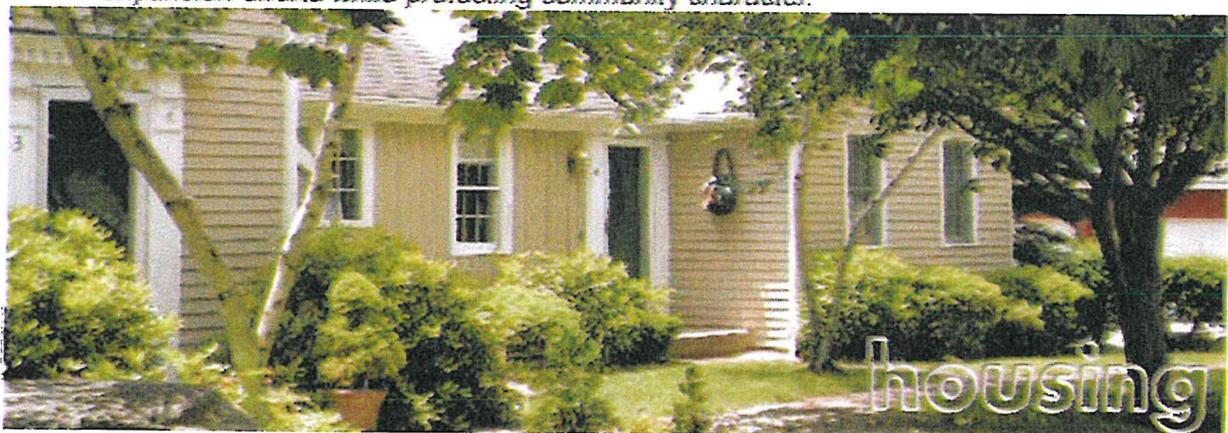
- Mansfield provides high-quality services that connect residents to each other and the community.
- Mansfield is a lifelong learning community and continues to provide high-quality public education for children and youth.
- Mansfield public safety services—police, fire and EMS—protect life and property through a robust program of education, enforcement, and preparedness.
- Mansfield is a healthy, active community.

- ▶ Mansfield maintains high-quality public facilities that support town goals.
- ▶ Mansfield's policies, programs, and land use regulations support community service and health/wellness goals.



The following goals focus on efforts to grow and diversify Mansfield's economy:

- ▶ Mansfield has balanced economic development efforts with sensitivity to preserving the town's unique blend of rural character and college town amenities to create an attractive location for businesses, workers, and residents.
- ▶ Mansfield has an entrepreneurial environment that supports business formation, expansion, and retention.
- ▶ Mansfield has a growing and diversified economy that helps to maintain the high-quality services desired by residents.
- ▶ Agriculture is valued by the community and expanding with increased acreage, higher production and growing market opportunities.
- ▶ Mansfield's land use regulations are farm-friendly and support business retention and expansion efforts while protecting community character.



The following goals focus on strategies to strengthen Mansfield's neighborhoods and expand the diversity and affordability of housing stock:

- ▶ Mansfield's housing options include housing affordable to low and moderate income individuals and families.
- ▶ Mansfield's senior citizens have housing options that allow them to continue to age in their community.
- ▶ Mansfield maintains high-quality living conditions throughout the town.

- Mansfield's land use regulations support development of a wide range of housing options to meet the needs of residents at all ages of the life cycle, including singles, families, seniors, and students.



The following goals help to implement the future land use plan for the town, which identifies specific areas for conservation and development as well as desired community character:

- Mansfield has maintained the low density, rural character of the majority of town while accommodating growth in walkable Mixed Use Centers, Compact Residential and Institutional areas.
- Mansfield's land use regulations and development review procedures help to achieve the vision and goals identified in this Plan and promote high-quality design appropriate to the area context.



The following goals address strategies for improving Mansfield's infrastructure in support of the overall vision:

- Mansfield has a balanced, integrated transportation system that provides residents with viable options in getting from one place to another.
- Water and wastewater infrastructure improvements conserve natural resources and support smart growth patterns to help preserve rural character.
- Mansfield is working toward carbon neutrality and reducing reliance on the grid by conserving energy and increasing use of renewable energy resources.
- Mansfield promotes waste reduction and resource conservation.

- Mansfield's land use policies and regulations ensure that infrastructure systems support smart growth, protect rural character and promote resource conservation.



The following goals include strategies to address fiscal health and ensure that this Plan is a living document:

- The Mansfield Plan of Conservation and Development is periodically reviewed and updated to address changing conditions and trends.
- The Mansfield Plan of Conservation and Development is integrated into decision making at multiple levels.
- Mansfield's long-term financial stability underlies implementation of this Plan.
- Mansfield advances Town sustainability objectives through Plan implementation, public education, and partnerships.
- Mansfield is a model of inclusive, transparent government.
- Mansfield collaborates with area communities and UConn to achieve common goals and develop regional service sharing models for mutual benefit.

## Financial Planning Framework (Continued)

### Town Council Goals (Approved February 14, 2022)

#### ***Economic Development***

**Goal:** Mansfield has a growing economy and diversified business base that helps to maintain the high-quality services desired by residents. ♦

**Objectives:**

- Continue to refine the “brand” for Mansfield and market the Town’s unique strengths.
- Create a business-friendly climate.
- In partnership with the University of Connecticut, develop a shared framework for economic development to help guide future commercial and residential growth in the community.
- Ensure that an appropriate amount of the Town’s American Rescue Plan Act funding allocation is used to offer direct funding support to local businesses.
- Leverage UConn Technology Park and the federally designated Opportunity Zone for economic development in Mansfield.
- With the Four Corners Sewer project now complete, focus redevelopment efforts to Four Corners area and other areas identified in the Plan of Conservation and Development.

#### ***Education***

**Goal:** Mansfield provides high-quality public education for children and youth. ♦

**Objectives:**

- Ensure that construction of the new elementary school proceeds smoothly (i.e., in accordance with the detailed design and engineering plans) and that the school becomes operational – as planned – in the fall of 2022.
- Support high quality, affordable early childhood education.

#### ***Financial Management***

**Goal:** Responsibly manage available financial resources to maintain quality services that are responsive to community needs. ♦

**Objectives:**

- Increase tax base (new growth), including further completion of Storrs Center and development of the Four Corners area, in a responsible manner.
- Sustain a Fund Balance in the Town’s General Fund at approximately 17% of the operating budget over a five-year period.
- Provide sound governance of the Town’s Recreation Program Fund and help shape a vision for the future of Mansfield Parks & Recreation that is both financially sustainable and responsive to the needs/desires of our community members.
- Balance service needs with revenue constraints.
- Continue to explore opportunities for sharing of regional services.

## ***Housing***

**Goal:** Mansfield maintains high-quality living conditions throughout the town.♦

**Objectives:**

- With the newly established Affordable and Workforce Housing Committee serving as a lead, and having also recently finalized an affordable housing plan and established an Affordable Housing Trust Fund, continue to support affordable low- and moderate-income housing in Mansfield.
- Create a sense of place that attracts young families to Mansfield.
- Improve the Town's ability to respond to issues related to blighted and nuisance properties. Also, review strategies adopted in other jurisdictions to achieve an appropriate balance between owner-occupied and rental housing, particularly in residential neighborhoods.
- Continue to collaborate with UConn to address quality-of-life issues in off-campus neighborhoods, including student behavior.

## ***Human Services***

**Goal:** Provide access to high quality human services programs and services for persons of all ages.

**Objectives:**

- Enhance town-administered human service programs to ensure we more effectively reach vulnerable population efficiently and cost-effectively (i.e., fully leveraging federal and state funding sources).
- Participate in the newly established regional youth diversion program to promote principles of restorative justice
- Participate in regional collaborations with area human service agencies that offer assistance to Mansfield individuals and families.

## ***Infrastructure***

**Goal:** Mansfield maintains high-quality public facilities that support town goals.♦

**Objectives:**

- Support the completion of the ongoing municipal facilities needs assessment study, including providing appropriate funding for associated schematic design work.
- Engage in practices and projects that promote energy efficiency, including but not limited to solar projects, and other sustainability improvements
- Reduce the Town's municipal government carbon footprint in an effort to respond to climate change.
- Improve accessibility and modifications to older Town facilities and parks for persons with disabilities.
- Encourage access to Town government and full transparency through electronic resources.
- Provide capital funding to conduct a recreation master plan.

### ***Open Space and Agriculture***

**Goal:** Preserve and maintain open space and viable working farms. ♦

**Objectives:**

- Preserve agricultural land through the purchase of development rights.
- Acquire, preserve, and maintain open space.
- Adopt land management plans for Town-owned open space.
- Support efforts to improve access to Town-owned open space.
- Support local food production through programming and available resources.

### ***Public Health***

**Goal:** Sustain active engagement in the Eastern Highlands Health District (EHHD) and other regional and statewide initiatives involved in overcoming the COVID-19 pandemic. ♦

**Objectives:**

- Continue to make municipal facilities available for EHHD testing sites as needed
- Continue to make municipal facilities available for EHHD vaccination sites as needed
- Develop and publish ongoing outreach and communications to help inform the public about ongoing efforts to respond to the pandemic

### ***Public Safety***

**Goal:** Mansfield public safety services-- police, fire and EMS-- protect life and property through a robust program of education, enforcement and preparedness. ♦

**Objectives:**

- Evaluate police service delivery options;
- Evaluate Fire Department staffing levels and impact on service delivery and costs.
- As part of the ongoing municipal facilities needs assessment study, ensure that any future plans to (re)design municipal facilities adequately addresses the presented and anticipated future needs of police and fire/EMS services.

### ***Town-University Relations***

**Goal:** Mansfield collaborates with UConn to achieve common goals, maximize the local economic benefits of the university's presence and address quality of life issues in off-campus neighborhoods.

**Objectives:**

- Actively engage and cultivate effective working relationships with the next President of UConn.
- Ensure that the Town maintains active and productive engagement in the recently established Town/UConn working group that is developing a shared framework for economic development.
- Continue practice of using Town-University Relations Committee as a working committee, in addition to its information-sharing and reporting role.
- Through the Town-University Relations Committee, review feasibility of establishing annual student enrollment protocol under which the Town would have the opportunity to critically review UConn's enrollment projections and to provide meaningful feedback on the impact that significant enrollment changes may have on the Town, from a resource and quality-of-life perspective.

- Through the Town-University Relations Committee, review UConn student code of conduct to determine if it is adequate to address off-campus conduct, including conduct associated with Greek-affiliated organizations.

### ***Transportation***

**Goal:** Mansfield has a balanced, integrated transportation system that provides residents with viable options in getting from one place to another.◆

#### **Objectives:**

- Support expanded adoption of Complete Streets design principles to make Town roadways accessible and usable by pedestrians and bikers.
- Develop an integrated network of sidewalks, bikeways and trails that connect residents with key community facilities and services.
- Improve Town roads to accommodate various modes of transportation.
- In close collaboration with UConn, address the need to pedestrian safety improvements in the Downtown Area (with a particular focus on Storrs Road and South Eagleville Road crosswalks).
- Research, and implement when possible, the feasibility of dedicated bicycle lanes on local roads.
- Actively participate in the Windham Region Transit District (WRTD) to improve services being provided in the regional transportation network.
- Coordinate with UConn on transportation initiatives that take into consideration increased demand.

## **Mansfield Public Schools: Board of Education Goals: 2022-2023**

### **Mission:**

It is the mission of the Mansfield Public Schools, in partnership with the Mansfield community, to ensure that each and every child develops the knowledge, skills, and dispositions essential for civic engagement and personal excellence in learning, life, and work within our local and global community.

### **Core Beliefs:**

**Lead with equity.** We believe that children must be supported to learn and develop in a safe, antiracist environment free from discrimination, bias, and prejudice against all people where conscious efforts and intentional actions ensure equitable opportunities.

**Develop the whole child.** We believe schools have an obligation to teach academic and social skills while nurturing the emotional, physical and behavioral development of all children.

**Ensure active learning.** We believe students learn best when they engage in joy-filled, empowering, intellectually challenging, and personalized experiences that deepen understanding of the world while building academic and social-emotional skills.

**Build partnerships.** We believe engaging families and the community as equal partners is necessary to fulfill the mission and vision of Mansfield Public Schools.

**Prepare global citizens.** We believe schools must develop young people to be stewards of their community, nation, and the larger world around them by instilling the skills needed to contribute to a peaceful society and sustainable world.

**Grow educators.** We believe that providing an environment that allows for inquiry, supports risk taking, provides for continuous learning, and attends to the whole person is as important for educators as it is for students.

## FINANCIAL MANAGEMENT POLICIES

The Town of Mansfield has adopted a set of policies to guide the Town's financial management practices. They are not intended to limit the authority of the Town Council to act, but rather to form a framework within which to make financial decisions and to monitor financial activity in a consistent manner. The adoption of these goals does not restrict the Town Council's ability and responsibility to respond to emergency or service deliver needs above or beyond the suggested limitations established.

The following is a brief description of the policies adopted by the Town Council:

### **Revenue Policy**

The Revenue Policy establishes the guidelines for the Town to identify sufficient resources to provide for the regular and ongoing operations associated with providing public services.

### **Expenditure Policy**

The Expenditure Policy establishes the guidelines for the Town to provide for a sustainable level of service by adopting a balanced budget where ongoing resources are sufficient to support ongoing expenditures.

### **Fund Balance Policy**

The Fund Balance Policy establishes guidelines for fund balance to ensure financial security through the maintenance of a healthy reserve fund. The primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The Town also seeks to maintain the highest possible credit ratings which are dependent, in part, on the Town's maintenance of a healthy fund balance.

### **Financial Reporting Policy**

The Financial Reporting Policy establishes the guidelines that will ensure that the Town provides full and open disclosure of all financial activity.

### **Capital Planning and Financing Policy**

The Capital Planning and Financing Policy establishes the methodology for including a program or project in the five-year Capital Improvement Program (CIP), Capital Budget, and Debt Management Plan (DMP). In order to promote consistency and continuity in decision making related to capital improvement planning and to set the general parameters within which capital spending decisions are made, this Policy establishes the general financing goals and the specific elements that comprise a long-range planning and financing strategy, including capital financing guidelines and the transfer of funds to and from the Capital and Non-recurring Fund (CNR).

### **Debt Management Policy**

The Debt Management Policy provides the conceptual framework for the issuance and management of debt. It provides a comprehensive and viable debt management policy which

recognizes the infrastructure needs of the Town as well as the taxpayer's ability to pay while taking into account existing legal, economic, financial and debt market considerations.

### **Health Insurance Fund Reserve Policy**

The Health Insurance Fund Reserve Policy provides guidance on managing the reserve level for the Health Insurance Fund, thereby ensuring funds are always available to provide health insurance coverage for its members. The Policy provides guidance on the appropriate level of reserve, and potential use and replenishment of the reserve.

### **Fund Balance Policy (Adopted 8/27/2012)**

#### ***Purpose***

The purpose of this policy is to set guidelines for fund balance to ensure financial security through the maintenance of a healthy reserve fund. The primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The Town also seeks to maintain the highest possible credit ratings which are dependent, in part, on the Town's maintenance of a healthy fund balance.

#### ***General Policy***

The following fund type definitions will be used in reporting activity in the governmental funds for the Town:

- General Fund is used to account for all financial resources not accounted for and reported in another fund.
- Special revenue funds are used to account and report the proceeds of *specific revenue sources* that are *restricted* or *committed* to expenditure for *specific purposes* other than debt service or capital projects.
- Debt service funds are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.
- Capital projects funds are used to account for all financial resources restricted, committed or assigned to expenditure for the acquisition or construction of capital assets.
- Permanent funds are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the Town's needs.

Fund Balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the Town is bound to honor constraints on the specific purpose for which amounts can be spent.

- Non-spendable fund balance (inherently non-spendable, i.e. inventory)
- Restricted fund balance (externally enforceable limitations on use, i.e. grants)
- Committed fund balance (self-imposed limitations on use)

## **Fund Balance Policy (Adopted 8/27/2012) (continued)**

- Assigned fund balance (limitation resulting from intended use)
- Unassigned fund balance (residual net resources)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. This policy is focused on the last three components comprising the unrestricted fund balance.

### ***Provisions***

The Town will strive to maintain an unrestricted fund balance of seventeen (17) percent of the General Fund operating budget, with up to two (2) percent of the General Fund operating budget accounted for in unrestricted fund balance of other governmental funds. Any year-end operating surpluses will revert to unassigned fund balance for use in maintaining reserve levels.

#### **1. Committed Fund Balance**

The Town Council, as the Town's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by the formal actions taken, such a majority vote or resolution. These committed amounts cannot be used for any other purpose unless the Town Council removes or changes the specific use through the same type of formal action taken to establish the commitment. Town Council action to commit fund balance needs to occur within the fiscal reporting period, no later than June 30<sup>th</sup>; however, the amount can be determined subsequent to the release of the financial statements.

#### **2. Assigned Fund Balance**

Assigned Fund Balance includes amounts *intended* to be used for a specific purpose. The Finance Director is the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy for the purpose of reporting these amounts in the annual financial statements. The primary use of this category for the General Fund is open encumbrances.

#### **3. Unassigned Fund Balance**

This is the residual classification of the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

If the unrestricted fund balance falls below the goal or has a deficiency, the Town will develop a budgetary plan to return the reserve to the minimum level as soon as economic conditions allow. Revenue sources that will be considered to aid in the replenishment of fund balance will include but not be limited to: non-recurring revenues and yearend budget surpluses. The budgetary plan shall also identify the target timeframe, including milestones until reaching full replenishment. The Town recognizes

## **Fund Balance Policy (Adopted 8/27/2012) (continued)**

that at its current level of fund balance, it will take a number of years to reach the desired goal.

## **Debt Management Policy (Adopted 3/13/2017)**

### ***Policy Purpose***

The purpose of this document is to provide a comprehensive and viable debt management policy which recognizes the infrastructure needs of the Town as well as the taxpayer's ability to pay while taking into account existing legal, economic, financial and debt market considerations.

### ***Objective***

Town debt will be issued for the purpose of funding capital projects as authorized and in compliance with State statutes and the Town Charter. The Town plans long and short-term issuance to finance its capital program based on its cash flow needs, sources of revenue, capital construction periods, available financing instruments and market conditions. The Town will strive to increase each year the percentage of capital improvements financed by current revenues and thereby follow a "pay as you go" plan. The Debt Management Plan is structured to layer in debt issues for the ensuing five years based on approved projects and anticipated needs.

This Policy establishes the standards regarding the timing and purpose for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated in the Town's Debt Management Plan. The standards constitute realistic goals that the Town can expect to meet, and will guide, but not bind, debt management decisions. Advantages of a debt policy are as follows:

1. Enhance the quality of decisions by imposing order and discipline and promoting consistency and continuity in decision making
2. Rationalize the decision-making process
3. Identify objectives for staff to implement
4. Demonstrate a commitment to long-term financial planning objectives

### ***General Policy***

1. *Borrowing authority* -- the Town shall have the power to incur indebtedness in accordance with the Town Charter, Section C407. The Council, after approval of consecutive actions of the Council and a Town meeting, may authorize, in any one fiscal year, the issuance of bonds and borrowing in anticipation of bonds in an aggregate amount not to exceed 1% of the annual budget. The authorization, in any one fiscal year, of the issuance of bonds and borrowing in anticipation of bonds in an amount exceeding 1% of the annual budget may be approved by

## **Debt Management Policy (Adopted 3/13/2017) (continued)**

consecutive favorable action of the Council and a referendum of the voters of the Town if the favorable vote is at least 15% of the voters on the registry list.

2. *Types of permissible debt* -- whenever possible, the Town will first attempt to fund capital projects with state and federal grants or other revenues. When such funds are insufficient, the Town may use dedicated revenues from Special Revenue Funds, development fees, and capital and non-recurring expenditure or general fund revenues to fund projects. If these are not appropriated, the Town will use bond financing. General obligation bonds will be issued to finance traditional public improvements. Revenue or limited obligation bonds may be used within statutory parameters to finance those special projects or programs which directly support the Town's long-term economic development or housing interests or which service a limited constituency and are clearly self-supporting.

The Town may use short-term financing in the form of Bond Anticipation Notes ("BANS"). BANS may be used to provide interim cash flow, facilitate the timing of bond sales, finance less significant borrowing needs, avoid locking in high long-term interest rates during periods of market turmoil or to finance projects whose final cost is uncertain or is expected to be mitigated by grants and/or investment earnings. BANS are not to be used to speculate on market rates. BANS will be retired either through cash reserves or through the issuance of long-term bonds in accordance with the Town's debt management strategy and as market conditions permit.

A growing part of the public finance market is the use of interest rate swaps and other primary market derivatives by municipal bond issuers. Swaps in particular are often an integral part of a municipal bond issuer's risk management program. Such strategies should be undertaken with the goal of reducing risk and/or for the purpose of diversification. Any alternative method of financing, such as the use of swaptions, forwards, interest rate derivative transactions, etc., if deemed appropriate, should be fully disclosed, reviewed and approved by the Town Council. Such financings should be based on formally approved management policies and procedures that simultaneously minimize the risks and maximize the rewards for such transaction.

Long-term capital leases or lease-purchase obligations may be used for copiers, computers, major equipment or rolling stock and other capital items when it is cost justifiable to do so.

3. *Purpose of debt* – the town will confine long-term borrowing to capital improvements or projects that cannot be financed with current revenues. The Town will not fund current operations from the proceeds of borrowed funds. Whenever appropriate the beneficiaries of a project or service will pay for it. For example, if a project is a general function of government that benefits the entire community, such as a school or library, the project will be paid for with general

## **Debt Management Policy (Adopted 3/13/2017) (continued)**

tax revenues or financed with general obligation bonds. Projects benefiting specific users, such as water and sewer facilities, will be issued as general obligation bonds by the Town, using its full faith and credit pledge. The revenues will be derived from user fees or charges and targeted taxes and assessments will be used to offset the general obligation debt service.

4. *Refunding debt* -- the Town will continually monitor its outstanding debt in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized. The target threshold for net present value savings should be a minimum of 2%.
5. *Interest rates* -- the Town will attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the Town should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement. Town Council approval is needed to issue variable rate debt. The Town will plan and schedule bond sales to obtain a true interest cost at or below levels for comparable debt.
6. *Planning and structuring each bond sale* -- balanced consideration should be given to each of the following objectives: a) provide cash in advance to meet project expenses; b) retire debt in the shortest period of time which is fiscally prudent; c) finance projects for a period commensurate with the useful life of the asset; d) schedule new debt to coincide with the retirement of past debt to lessen the impact upon the mill rate; and e) minimize the impact of debt service payments on annual cash flow. Moreover, whenever possible, projects with an estimated cost of less than \$100,000 shall not be financed with long-term debt.
7. *Federal regulations* -- the Town will a) adhere to the requirements of Rule 15c2-12(b)(5), promulgated by the Securities and Exchange Commission when issuing bonds and will provide to the Municipal Security Rule Making Board's Electronic Municipal Market Access website "EMMA", annual financial information and operating data and timely notices of material events with respect to the bonds; b) comply with and keep current with all Federal regulations for tax-exempt bonds, and c) comply with arbitrage regulations of the Internal Revenue Code of 1986, Section 148.

The Town will comply with Federal reimbursement regulations for tax-exempt bond proceeds used to reimburse capital expenditures by: a) declaring reasonable intent in authorizing ordinances; b) issuing bonds within one year after the expenditure was paid or project was put into service, and c) qualifying expenditures as capital expenditures under general income tax principles.

## **Debt Management Policy (Adopted 3/13/2017) (continued)**

### 8. *Bond structure:*

Bond term -- all capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event to exceed 20 years (30 years for sewer projects) in accordance with Connecticut General Statutes.

Bank qualification -- whenever possible, the Town will issue \$10 million or less in tax-exempt securities per calendar year to receive the "Bank Qualified" status on the issue to minimize interest rates paid for bonded projects. (Bank Qualification allows commercial banks to deduct 80% of their interest cost of carrying tax-exempt bonds.)

Small Issuer exemption -- whenever feasible, to qualify under the IRS arbitrage rebate exemption provision as a "Small Issuer", the Town will not issue more than \$15 million in debt in any calendar year of which not more than \$5 million of the issue may be for non-school construction expenditures.

Call provision -- the Town seeks to minimize the cost from optional redemption call provisions, consistent with its desire to obtain the lowest possible interest rates on its bonds. The Town Manager and Finance Director will evaluate optional redemption provisions for each issue to assure that the Town does not pay unacceptable higher interest rates to obtain such advantageous calls.

Credit or liquidity enhancement -- the Town may seek to use credit or liquidity enhancements when such enhancement proves to be cost-effective or to improve or establish a credit rating on BANS or bond issues. Selection of enhancement providers is subject to a competitive bid process or at the option of the underwriter in a competitive sale.

Debt service for bonds and notes paid each year shall not exceed 10% of the General Fund budget of the Town, excluding: a) tax anticipation notes and other indebtedness with a maturity of one year or less; b) bonds or other indebtedness of the Town payable from revenues for special tax districts; and c) self-supporting bonds or other debt.

### 9. *Method of sale -- debt obligations are generally issued through competitive sale.*

However, when certain conditions favorable for a competitive sale do not exist and when a negotiated sale will provide significant benefits to the Town that would not be achieved through a competitive sale, the Town may elect to sell its debt obligations through a private or negotiated sale, upon approval by the Town Council. The underwriting team for bonds and notes is selected through a competitive process, but the ultimate decision will be based upon the strength of the team's proposal, including qualifications and pricing. For long-term capital

## **Debt Management Policy (Adopted 3/13/2017) (continued)**

leases or lease-purchase obligations the Town will also seek to solicit competitive pricing whenever practicable.

### ***Provisions - Debt Affordability Measures***

The Town Manager and Finance Director will analyze the Town's debt position and the various indicators of municipal credit relative to credit industry standards and the Town's own financial ability. They will examine the following statistical measures to determine debt capacity and compare these ratios to other towns, rating agency standards and the Town's historical ratios to determine debt affordability. In order to determine the Town's relative debt position, the Town uses the following measures:

- 1) Debt measured against the population on a per-capita basis to be capped at \$3,000, where population is defined as excluding students living on campus.
- 2) General Fund bonded debt as a percent of full market value to be capped at 3.5%
- 3) General Fund debt service as a percent of total General Fund expenditures to be capped at 10%
- 4) Other measures the Town deems appropriate

An executive summary of the results will be submitted annually to the Town Council as part of the Debt Management Plan.

The Town's overall debt structure, including overlapping debt, should fall well within statutory limits and should decrease as rapidly as is financially feasible. Whenever feasible, the Town will maintain debt at levels equal to or below the median debt ratios used by investors (underwriters) and credit analysts when reviewing the Town's creditworthiness. The municipal medians will be updated annually when published by the State of Connecticut Office of Policy and Management or other recognized published medians.

## **Capital Planning and Financing Policy (Adopted 10/23/17)**

The Capital Planning and Financing Policy establishes the methodology for including a program or project in the five-year Capital Improvement Program (CIP), Capital Budget, and Debt Management Plan (DMP). In accordance with the Town Charter, the Town Manager shall prepare and submit a list of proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them. The Town Manager and Finance Director will prepare a DMP executive summary report for submission to the Town Council on an annual basis in conjunction with the CIP.

## **Capital Planning and Financing Policy (Adopted 10/23/17) (continued)**

### ***Policy Purpose***

In order to promote consistency and continuity in decision making related to capital improvement planning and to set the general parameters within which capital spending decisions are made, this Policy establishes the general financing goals and the specific elements that comprise a long-range planning and financing strategy, including capital financing guidelines and the transfer of funds to and from the Capital and Non-recurring Fund (CNR).

As a matter of general policy, the goals of the Town's Capital Improvement Program are:

1. Consistently make decisions related to capital improvement aligned with the Town's overall goals and objectives regarding the physical and economic development of the community, asset management, and the provision of public services.
2. Promote financial stability and focus attention on the Town's long-term financial capacity to meet capital needs.
3. Effectively communicate the Town's priorities and plans for undertaking capital projects to internal and external stakeholders.

The policy is designed to capture the following elements of the Capital Improvement Program:

1. Capital Improvement Program Guidelines (Formulation)
2. Capital Planning Guidelines
3. Capital Project Financing Guidelines

### ***Capital Improvement Program Guidelines***

1. The Town's CIP is a comprehensive multi-year capital plan that identifies and prioritizes expected needs based on the Town's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.
2. Each year the Town Manager and Finance Director will develop a five-year CIP for capital improvements which will be reviewed and/or revised by the Town Council. The first year of the five-year CIP will be adopted annually by the Town Council as the Capital Budget.

The CIP shall include those projects that will preserve and provide, in the most efficient manner, the infrastructure necessary to achieve the highest level of public services and quality of life possible within the available financial resources.

## **Capital Planning and Financing Policy (Adopted 10/23/17) (continued)**

3. The Town will make all capital improvements in accordance with the Town Council's annually adopted Capital Budget.
4. The Town Manager and Finance Director will coordinate the development of the CIP with the development of the annual operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts. The Town will not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
5. The Town will maintain its assets at a level adequate to protect the Town's capital investment and minimize future maintenance and replacements costs.
6. The Town Manager and Finance Director will identify the estimated cost and potential funding source or financing method for each capital project proposal before it is submitted to the Town Council for approval.
7. The Finance Director will review and manage capital project expenditures with all department heads no less than on a quarterly basis for each project in the annual Capital Budget.
8. The Town Manager and Finance Director will identify the optimum mix and financing sources for all capital projects, in conjunction with the adopted Debt Management Policy.

### ***Capital Planning Guidelines***

Objective - To develop a set of guidelines to be used by Town and Education administrators in evaluating and proposing projects for inclusion in the Town's Capital Budget. The Town Manager shall, whenever possible, adhere to these guidelines when preparing and submitting the Capital Budget for Town Council review.

9. *Definition of Capital Projects – Two types of projects will be considered for the Capital Projects Fund.*
  - i. **Capitalized Projects** defined as any project, resulting in or contributing to the acquisition of, or addition to, a capital asset with an anticipated cost equal to or exceeding ten thousand dollars (\$10,000) for equipment purchases, twenty thousand dollars (\$20,000) for buildings and improvements, and one hundred thousand dollars (\$100,000) for infrastructure improvements and with an anticipated useful life equal to or exceeding five (5) years for equipment purchases, and ten (10) years for buildings, improvements and infrastructure. This definition includes but is not limited to capital projects undertaken to:

## Capital Planning and Financing Policy (Adopted 10/23/17) (continued)

1. Acquire new or expand existing physical facilities or infrastructure, including preliminary design and related professional services.
  2. Acquire large scale renewal, improvement, or replacement of physical facilities or infrastructure that is not routine maintenance. Renewal and improvement expenditures are those that improve an asset's productivity, significantly extend its useful life, or change the character of the asset.
  3. Acquire major pieces of equipment, vehicles, and other capital stock, including expenditures when aggregated or consolidated into a single project meet both criteria set forth above.
  4. Procure engineering or architectural studies and services related to public improvements
  5. Acquire land or make improvements to land, excluding the purchase of open space.
- ii. ***Non-capitalized Projects*** – the CIP Management Team will classify capital project submittals that do not conform to the definition of a Capitalized Project as described in item #1i above as Non-capitalized projects. Examples of Non-capitalized projects include, but are not limited to, the following:
1. Maintenance projects such as major painting projects, mechanical or building repairs, and other peripheral projects which are non-recurring in nature (occur less frequently than every 4 years)
  2. Infrastructure projects that occur on an ongoing basis where the town desires to carry funding balances over from one year to the next. Example: Road Resurfacing, Bridge Improvements
  3. Non-tangible projects including special consulting services, which as an end-product, may recommend the development and implementation of certain capital projects but in themselves are not a capitalized project. Examples: space utilization reports, planning studies, engineering services, etc)
10. Quantifying and Ranking of Capital Projects – A CIP Management Team will be a standing committee comprised of the Town Manager, Superintendent of Schools,

## **Capital Planning and Financing Policy (Adopted 10/23/17) (continued)**

Director of Finance, Director of Public Works, Director of Facilities Management, Director of Parks and Recreation, the Fire Chief, and any other individuals appointed by the Town Manager. This committee shall review all capital project submittals and weigh them according to the criteria below:

- a. Is this project a legal mandate or support an adopted plan(s)?
- b. Does this project support public health or safety?
- c. Does this project maintain a public asset?
- d. Does this project support economic and community development?
- e. Would this project be considered a service improvement?
- f. Will this project have an operating budget impact?
- g. Will this project meet a local/citizen request for service?

### ***Capital Project Financing Guidelines***

Objective –To develop a set of guidelines to be used by the Town Manager and Finance Director in evaluating and proposing the source of funding for capital projects. The Town recognizes that an effective capital funding strategy requires consideration of a broad mix of funding mechanisms, including but not limited to pay-as-you-go, grants, and debt. The Town shall, whenever possible, adhere to these guidelines when preparing and submitting the Capital Budget for Town Council review.

1. *Definition of pay-as-you-go financing* – Refers to the use of current financial resources to fund capital projects, including current revenues, fund balances, grants and donations.
2. *Definition of pay-as-you-use financing* – Refers to the issuance of various debt instruments to fund capital projects. In considering which funding method to utilize for particular projects, the Town shall strive to match benefit streams to cost streams as closely as possible over the anticipated useful life of the project.
3. *Minimize the reliance on long-term debt* – Whenever possible, capital costs should be financed by a means other than borrowing. Borrowing should be limited to infrastructure or facility improvement projects with an estimated life expectancy of at least 15 years and a cost of at least \$250,000. In addition to soliciting outside grant funding, the Town should utilize pay-as-you-go methods such as regular contributions from the General Fund, funds in the Capital and Non-recurring Fund (CNR), and down-payments from operating funds.

## **Capital Planning and Financing Policy (Adopted 10/23/17) (continued)**

4. *Capital financing strategy* – the Town Manager and Director of Finance will project the future impact of financing capital projects in accordance with the Town's Charter (Section C407).
5. *Maintenance scheduling* – the Town intends to set aside sufficient current revenues to finance ongoing maintenance needs and to provide periodic replacement and renewal consistent with its philosophy of keeping its capital facilities and infrastructure systems in good repair, to maximize a capital asset's useful life and to avoid unnecessary borrowing. It is the Town's policy to develop master plans for scheduling this maintenance.
6. *Credit ratings* – the Town will, at all times, manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
7. *Capital Non-recurring* – The CNR Fund was established to allow more flexibility and to serve as a future source of pay-as-you-go financing of capital projects. The CNR Fund is an integral part of the Town's capital financing strategy. The Town seeks to grow the fund to a level deemed sufficient to fully fund recurring expenditures for replacing capital equipment and maintaining public facilities that do not meet the Town's general obligation bond issuance guidelines. The target level shall be an amount sufficient to fund the Capital Fund budget pay-as-you-go plus 3% of the total adopted uses. This is to ensure a sufficient balance remains in the CNR Fund for unanticipated needs or emergencies.

The fund may receive contributions from the sale of Town-owned buildings and property, transfers from the General Fund, unexpended balances of completed capital projects in the Capital Fund, and interest from investments. The actual CNR capital financing contributions will be determined through the annual Capital Budget process.

Completed capital projects with a remaining balance may, by Town Council authorization, be transferred to the CNR Fund and added to the reserve fund as a future source of financing for projects.

Fund balances at the end of the fiscal year for the Board of Education budget may, by Town Council authorization, be transferred to the CNR Fund and added to the reserve fund as a future source of financing for Board of Education capital projects. Board of Education reserve funds may be appropriated in full, both principal and interest, as needed.

## **Capital Planning and Financing Policy (Adopted 10/23/17) (continued)**

8. *Capital Projects Fund* –the Capital Projects Fund is used to account for the financial resources used for the acquisition of major pieces of equipment, acquisition or construction of major capital facilities, and capital infrastructure improvements. Revenues to the Capital Projects fund will include proceeds from long- and short-term debt, grants, and transfers from other operating funds and the CNR Fund.
9. A portion of the CNR unassigned fund balance shall be used as a financing source to the Capital Budget, as is appropriate each budget cycle.
10. In the event of an unanticipated capital or non-recurring need or emergency, the Town Council may authorize the appropriation of all or a portion of the balance in the CNR Fund.

## **Revenue Policy (Adopted October 22, 2018)**

### ***Policy Purpose***

The Revenue Policy establishes the guidelines for the Town to identify sufficient resources to provide for the regular and ongoing operations associated with providing public services.

### ***General Policy***

1. To the extent possible, a diversified and stable revenue system will be maintained as protection from short-run fluctuations in any one revenue source.
2. Appropriate expansion and diversification of the tax base will be encouraged and additional Federal and State revenues will be sought in order to reduce the reliance on the property tax as it affects individual homeowners.
3. Revenue forecasts shall be objective and reasonable, based on the best information available. The Director of Finance will be responsible for developing a method to project revenues on a multi-year basis and for developing a policy for the collection of revenues. Such policy shall be based on collection methods allowable by state and federal statute, town charter or other agreements.
4. Revenue forecasts will assess potential resources that can be allocated for public services. Each year the Council shall review potential sources of revenue as part of the budget process.
5. One-time or special purpose revenues will be used only for capital expenditures or for expenditures required by the revenue source and not to subsidize recurring personnel, operation or maintenance costs unless there is a clear benefit to the Town to do so.

## **Revenue Policy (Adopted October 22, 2018) (continued)**

6. Property taxes provide a consistent base of revenues for the Town to provide public services. The Town shall levy property taxes within its statutory limit so the Town can continue to provide a safe, economically vibrant place to live and work.
7. Short term (anticipated less than one year) economic downturns and temporary gaps in cash flow may be addressed by expenditure reductions or restrictions.
8. Long term (greater than one year) revenue downturns: Revenue forecasts will be revised and expenditures adjusted accordingly. The Town will not pursue deficit financing and borrowing to support on-going operations as a response to long-term revenue shortfalls.
9. All potential grants shall be carefully examined for matching requirements. Some grants may not be accepted if the local matching funds cannot be justified. Grants may also be rejected if programs must be continued with local resources after grant funds are exhausted. Grants with a matching component, not previously approved through the budget process, require Council approval.
10. The Town will refrain from using grants to meet ongoing service needs. Grants will be evaluated from a cost-benefit analysis to ensure the Town is benefiting from the grant.
11. The Town shall develop and maintain a comprehensive list of various fees and charges. Fees may be set at levels sufficient to cover the entire cost of service delivery (such as in Enterprise Funds), or the service may be subsidized, as Council deems appropriate. The Town will systematically review user fees and rates and consider adjustments necessary to take into account the effects of additional services costs and inflation. Rate studies may be conducted to ensure that the rates will continue to support direct and indirect costs. Based on a market analysis, fees for similar services in other communities may also be considered. The criteria used to evaluate recommended rates shall be included in the staff report during the review with Town Council for possible action.
12. The Town Council will review contracts and leases which result in revenues to the Town. Leases and contracts will be reviewed on a timely basis, prior to the expiration date or at least every 3 years if on a continuing basis.

## **Expenditure Policy (Adopted October 22, 2018)**

### ***Policy Purpose***

The Expenditures Policy establishes the guidelines for the Town to provide for a sustainable level of service by adopting a balanced budget where ongoing resources are sufficient to support ongoing expenditures.

## **Expenditure Policy (Adopted October 22, 2018) (continued)**

### ***General Policy***

1. The Town Manager will propose and the Town Council will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenues.
2. The Town will only propose operating expenditures which can be supported from on-going operating revenues unless there is a clear benefit to the Town to do otherwise. Before the Town undertakes any agreements that would create fixed on-going expenses, the cost implications of such agreements will be fully determined for current and future years. Capital expenditures may be funded from one-time revenues, but the operating budget expenditure impacts of capital expenditures will be reviewed for compliance with this policy provision.
3. The operating budget will provide for the adequate maintenance of capital assets and equipment.
4. Delivery of services by other public and private organizations will be encouraged whenever and wherever greater efficiency and effectiveness can be expected. The Town will utilize technology and other efficiency tools to maximize productivity, in order to help reduce or avoid increasing personnel costs as a proportion of the total budget. The Town will use available resources productively and creatively, and avoid duplication of effort and resources.
5. All compensation planning and collective bargaining will focus on the total cost of compensation, which includes direct salary, health care benefits, retirement benefits, training, and other benefits of a non-salary nature, which are a cost to the Town. Collective bargaining decisions will not negatively impact the Town's efforts to maintain reserve balances in compliance with the Town's Fund Balance Policy. The budget will provide for adequate funding of all employee benefit programs and retirement systems.
6. A contingency account will be established annually in the operating budget to:
  - a. provide for settlement of pending labor contract negotiations;
  - b. provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature;
  - c. provide the local match for public or private grants;
  - d. meet unexpected small increases in service deliver costs.

The contingency account will be budgeted at a level sufficient to provide for settlement of pending labor contract negotiations plus an amount not to exceed one half of one percent (0.5%) of the proposed Town budget. The

## **Expenditure Policy (Adopted October 22, 2018) (continued)**

Town's budget will be amended at the time such contingency funds are committed. The contingency account will be separate from the carryover fund balance.

7. A budgetary control system will be maintained to enable adherence to the adopted budget. This will include a record keeping system to be adhered to by all programs and activities receiving annual Town Council appropriations.
8. A system of regular monthly fiscal reports comparing actual revenues and expenditures to budgeted amounts will be prepared and maintained.
9. If upon adoption by the town council of year-end transfers to make whole any line item deficits, there remains a balance of revenues exceeding expenditures, the Town Council may approve use of said surplus funds for any current or succeeding fiscal year's project or projects, as recommended by the Town Manager, as long as the total amount of the requested funds does not exceed the amount of the surplus. Such appropriations will conform to Section C406 of the Town Charter. It is recommended that the use of prior-year surplus funds may include:
  - a. For one-time expenditures, not to cover on-going operating costs;
  - b. Only if the undesignated fund balance exceeds ten percent (10%) of prior year general fund operating expenditures;
  - c. For an increase to Fund Balance;
  - d. For outstanding long term obligations; and/or
  - e. For projects that support the most recently adopted Town Council's Goals
10. An effective risk management program to minimize loss and reduce costs will be developed and implemented. The Town Manager will ensure that adequate insurance programs are in place, including unemployment and workers' compensation insurance.
11. A Reserve Fund for Capital and Nonrecurring Expenditures will be maintained and will be adequately funded each year by a transfer from the General Fund Budget and by one-time revenues.

## **Financial Reporting Policy (Adopted October 22, 2018)**

### ***Policy Purpose***

The Financial Reporting Policy establishes the guidelines that will ensure that the Town provides full and open disclosure of all financial activity.

## **Financial Reporting Policy (Adopted October 22, 2018) (continued)**

### ***General Policy***

1. The Town will establish and maintain a high standard of accounting practices. The Town's financial accounting systems shall be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standards of the Government Accounting Standards Board (GASB), and the best practices offered by the Government Finance Officers Association (GFOA), when feasible.
2. It is the policy of the Town to provide all financial information in a thorough, timely fashion, and in a format that is easy to understand and utilize.
3. It shall be the duty of the Director of Finance to install, maintain and operate a modern municipal accounting system for the Town, showing the current condition of all funds and appropriations.
4. The Director of Finance will prepare monthly, quarterly and annual financial reports, presenting a summary of financial activity by major types of funds and programs.
5. The Comprehensive Annual Financial Report (CAFR) will be prepared in conformity with generally accepted governmental accounting principles and financial reporting practices and will be submitted to the Town Council and posted on the Town's website within 150 days of the close of the Town's fiscal year.
6. An independent public accounting firm will be employed to perform an annual audit of all Funds and Agencies, and its opinion will be included in the annual financial report. The Town shall maintain accounting records in such a manner as to receive an unmodified audit opinion and when possible, to qualify for a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

## **Health Insurance Fund: Reserve Policy (Adopted December 9, 2019)**

### ***Health Insurance Fund***

The Health Insurance Fund is an internal service fund used to account for the financial activity associated with providing health insurance to current and former employees for the Town of Mansfield, Mansfield School District, and Regional School District 19 (Partners). Related agencies, such as the Eastern Highlands Health District and the Mansfield Downtown Partnership may also participate in the health insurance pool. Employer, employee, and retiree payments for health insurance are recorded in this fund as well as disbursements for claims and administration expenses. The Town of Mansfield is

## **Health Insurance Fund: Reserve Policy (Adopted December 9, 2019) (continued)**

considered “self-insured” for employee health insurance claims, but like most organizations, purchases “stop-loss” insurance that essentially caps the Town’s liability for an individual’s claims in a fiscal year (currently, our cap is \$175,000 per enrollee); above that amount, the stop-loss insurer takes over.

This Policy document is meant to guide Town staff, Partners and board and commission members on managing the necessary reserves for the Health Insurance Fund and to provide information to the public on the Fund and reserving policies.

### ***Purpose***

The Health Insurance Fund (Fund) maintains a reserve for two potential liabilities:

1. The Town’s third party administrator, benefits consultant and the finance director estimates the likely cost of medical claims covered by the health insurance plans negotiated for the upcoming plan year and the health insurance premiums needed to cover these claims and plan administrative costs. While these projections are based on carefully calculated actuarial assumptions, they are not, and never can be, guaranties of future claim costs. Accordingly, the Town’s advisor recommends a reserve amount to cover claim costs that exceed the actuarial projections in a given year.
2. The second potential liability is “Claims Incurred but not Reported” (IBNR). IBNR is a feature of all insurance plans and reflects the fact that after the conclusion of a policy year, there will have been claims that have occurred and will be owed under the insurance plan, but not yet reported to the insurer or benefits administrator. This second potential liability is estimated to be 25% of current claims and would be applied to IBNR claims as needed.

### ***Applicability***

This policy applies to the Town-administered shared Health Insurance Fund as defined in Section I, Policy and the Fund’s Partners. The related agencies, such as Eastern Highland Health District (EHHD) and the Mansfield Downtown Partnership purchase their insurance through the Health Insurance Fund, but are not considered partners and this policy is not applicable to them.

### ***Fund Administration***

The Town of Mansfield administers a Health Insurance Fund to account for all financial activity associated with employee medical benefits for the Partners and related agencies.

## **Health Insurance Fund: Reserve Policy (Adopted December 9, 2019) (continued)**

1. Revenue to this fund shall include employer contributions from the Partners and related agencies, employee premium share amounts, investment earnings, rebates and any other miscellaneous items relating to the administration of the health insurance benefits program.
2. Expenditures from this fund will include expenses necessary for the maintenance and administration of the health insurance benefit program, including, but not limited to, covered employee medical, pharmaceutical and dental claims, administrative services fees, actuarial, consulting and legal fees, stop loss insurance and any other fees incurred on behalf of participating employees of the Partners and related agencies health insurance programs.

### ***Considerations***

There are two main costs to a self-insured plan: fixed annual costs and variable costs. The fixed annual costs include administrative fees, any stop-loss premiums, and any other set fees charged per employee. These costs are billed monthly by the plan administrator or carrier, and are charged based on plan enrollment. The variable costs are largely the payment of health care claims. These costs vary from month-to-month based on health care use by covered persons (e.g. employees and dependents) and the health care providers' billing practices.

### ***Target Range for Fund***

The Town will maintain a reserve in the self-insured Health Insurance Fund equal to the greater of: (1) thirty percent (30%) of the most recent 36 month rolling 12-month average of claims experience, or (2) four times the monthly average of the most recent fiscal year claims experience. The purpose of the rolling average is to eliminate high or low claims experience in any given year and to provide for a longer-term calculation for a more accurate experience analysis. The Town's benefits consultant concurs, based on industry standards and experience, this is an appropriate reserve amount.

### ***Procedure for Use***

The Town Manager can approve the regular, routine, and anticipated expenditure from the Fund for Partners and related agencies. The Town Manager will recommend to the Town Council, for approval by resolution, the use of the Fund for any non-health insurance-related use.

### ***Maintenance of Fund Balance***

If the fund falls below this policy-designated target level, the Town Manager or Finance Director will promptly notify the Town Council and Partners. Partners shall first use any prior year surplus or excess General Fund Unassigned Fund Balance (according to the

## **Health Insurance Fund: Reserve Policy (Adopted December 9, 2019) (continued)**

Fund Balance Policy) in future years to replenish the Health Insurance Fund until it reaches the policy target level. The Town must be diligent in ensuring the replenishment of the Health Insurance Fund prior to expending the Health Insurance Fund for non-health insurance purposes.

Any deficiency or surplus will be prorated between the Partners based on each entity's current enrollment in the health insurance pool.

1. Deficiencies. When the Health Insurance Fund falls below the required level, as stated in this policy, it will be replenished within the following time periods:
  - a. Deficiency resulting in a year-ending fund balance between 25% and 30% percent of fund expenditures shall be replenished over a period not to exceed one (1) year
  - b. Deficiency resulting in a year-ending fund balance between 20% and 24.99% percent of fund expenditures shall be replenished over a period not to exceed three (3) years
  - c. Deficiency resulting in a year-ending fund balance less than 20% percent of fund expenditures shall be replenished over a period not to exceed five (5) years
2. Surplus. When the Health Insurance Fund exceeds the required level, as stated in this policy, the excess may be used by each Partner for the following purposes:
  - a. Maintenance of employee premiums for the following plan year
  - b. Supplement the Partner's annual retiree benefits obligation (up to 100% funded)
  - c. Non-health related uses, with approval by vote of the respective Partner's governing body.

### ***Annual Review***

Fund levels will be adjusted annually in accordance with this policy. Fund levels will be set at the end of each fiscal year in conjunction with the preparation of the Town's annual financial statements.

# **REVENUE SUMMARIES**

**Town of Mansfield  
Revenue Budget Summary by Department**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Amended	FY 22/23 Proposed	Incr/ (Decr)
15100 Town Clerk	205,802	212,220	331,870	205,670	296,410	90,740
16000 Finance	43,389,828	43,871,657	44,660,805	46,479,457	50,383,396	3,903,939
<b>Total General Govt.</b>	<b>43,595,629</b>	<b>44,083,876</b>	<b>44,992,675</b>	<b>46,685,127</b>	<b>50,679,806</b>	<b>3,994,679</b>
21200 Police Services	70,675	78,818	20,406	71,260	69,700	(1,560)
21300 Animal Control	1,665	875	1,130	2,270	3,170	900
22101 Fire Prevention	31,751	59,525	12,397	20,200	20,200	-
23100 Emergency Mgmt	13,022	13,020	20,416	12,900	12,900	-
<b>Total Public Safety</b>	<b>117,112</b>	<b>152,238</b>	<b>54,348</b>	<b>106,630</b>	<b>105,970</b>	<b>(660)</b>
30000 Public Works	23,668	28,862	25,743	27,510	30,495	
30900 Facilities Mgmt	1,374	688		500	-	(500)
<b>Total Public Works</b>	<b>25,042</b>	<b>29,550</b>	<b>25,743</b>	<b>28,010</b>	<b>30,495</b>	<b>2,485</b>
42100 Human Services		0				
43100 Library Services	22,190	19,309	15,811	19,340	16,430	(2,910)
<b>Total Comm. Services</b>	<b>22,190</b>	<b>19,310</b>	<b>15,811</b>	<b>19,340</b>	<b>16,430</b>	<b>(2,910)</b>
30800 Building & Housing	372,959	493,384	420,991	337,950	354,350	16,400
51100 Planning & Devlp	24,967	73,820	131,635	51,100	63,350	12,250
<b>Total Comm. Develop.</b>	<b>397,926</b>	<b>567,204</b>	<b>552,625</b>	<b>389,050</b>	<b>417,700</b>	<b>28,650</b>
60001 Education	9,667,581	9,559,510	9,462,597	9,459,720	9,459,720	-
<b>Total Education</b>	<b>9,667,581</b>	<b>9,559,510</b>	<b>9,462,597</b>	<b>9,459,720</b>	<b>9,459,720</b>	<b>-</b>
<b>Total General Fund</b>	<b>53,825,481</b>	<b>54,411,687</b>	<b>55,103,799</b>	<b>56,687,877</b>	<b>60,710,121</b>	<b>4,022,244</b>

**Town of Mansfield  
Revenue Summary by Object**

<b>Description</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Amended</b>	<b>FY 22/23 Proposed</b>	<b>Incr/ (Decr)</b>
40101 Current Year Levy	30,324,978	33,792,527	34,810,753	35,952,627	35,472,496	(480,131)
40102 Prior Year Levy	267,218	205,412	287,010	250,000	250,000	-
40103 Interest & Lien Fees	202,607	166,658	223,577	160,000	170,000	10,000
40104 MV Supplement	301,941	318,078	292,619	325,000	370,000	45,000
40105 Susp. Coll. Taxes - Trnsc.	12,910	6,182	6,510	6,200	6,500	300
40106 Susp. Coll. Int. - Trnsc.	9,293	5,631	8,078	5,600	7,500	1,900
40109 Collection Fees	25,432	16,992	14,627	8,250	18,750	10,500
40110 CY Levy-Storrs Ctr	3,376,000					-
40111 CY Levy-SC Abate.	(581,000)	-	-	-	-	-
<b>Total Taxes &amp; Related</b>	<b>33,939,378</b>	<b>34,511,480</b>	<b>35,643,173</b>	<b>36,707,677</b>	<b>36,295,246</b>	<b>(412,431)</b>

This section contains revenues received from taxes paid by citizens on real estate, personal property and automobiles. Interest and lien fees are payments received on delinquent accounts. Motor vehicle supplements are taxes received on automobiles purchased after the tax preparation date. The addition of two line items for the current levy and tax abatement specific to the development of Storrs Center has been added for transparency and information. Collection fees remain flat based on historical actual receipts. The current year levy reflects an increase due to growth in the grand list (additions to real estate and personal property), partially due to the revaluation. The Motor Vehicle Supplement tax budget has been increased to reflect historical trends.

**Town of Mansfield**

The proposed Town of Mansfield's net general fund expenditures for fiscal year 2022/23 totals \$48,677,870 of that amount, \$23,865,245 will come from the current tax levy, \$822,750 from tax related items as listed above and \$24,414,875 from non-tax revenues. The proposed tax warrant and levy for Town expenditures is calculated as follows:

**Town of Mansfield  
Revenue Summary by Object**

**Town of Mansfield/Mansfield Board of Education**

<b>Amount to Raise by Taxation</b>	<b>Dollars</b>	<b>Eq. Mill</b>
Proposed Budget		
Mansfield School Board	\$23,963,290	
Town General Government	<u>24,714,580</u>	
Total Expenditure Budgets	\$ 48,677,870	40.95
Plus: Fund Balance Reserve	425,000	0.36
Less: Tax Related Items	822,750	
Non-Tax Revenues	24,414,875	
App. Of Fund Balance	<u>-</u>	
Total Other Revenues	25,237,625	21.23
Amount to Raise by Taxes (current levy)	<u>\$ 23,865,245</u>	<u>20.08</u>

**Tax Warrant Computation**

Amount to Raise by Taxes (current levy)	\$ 23,865,245	20.08
Amount of Abatement		
Reserve for Uncollected Taxes	461,142	0.39
Release Reserve for Tax Appeals		
Elderly Programs	22,000	0.02
Estimated Pro-rated Assessments		
Tax Warrant	<u>\$ 24,348,387</u>	<u>20.49</u>

**Mill Rate Computation**

Motor Vehicle Tax Calculation:			
Taxable MV Grand List	107,298,855		
Capped Mill Rate per Substitute SB-1	<u>29.00</u>		
Motor Vehicle Taxes		<u>3,111,667</u>	
Property Tax Warrant (Total Warrant-MV Taxes):	\$ 21,236,720		
Tax Warrant	21,236,720		
-----	-----	=	19.64
Taxable Grand List - RE & PP	1,081,273,077		
Proposed Mill Rate		19.64	
Current Mill Rate		<u>21.77</u>	
Increase (Decrease)		(2.12)	
Percent Increase (Decrease)		(9.77%)	

**Town of Mansfield  
Revenue Summary by Object**

**Region 19**

The proposed proportionate share of Region 19 school expenditures to be raised by taxes from the Town of Mansfield is \$11,607,251.

In arriving at this tax warrant, Region 19 expenditures have not been offset by any educational grants received by the Town of Mansfield. This approach, which clearly inflates the Region's share, has been proposed for two reasons: First, there is no accepted way to prorate the grants between the K-8 local board and the 9-12 Regional board. Second, the Region has the power to bill the Town regardless of the amount of grants received.

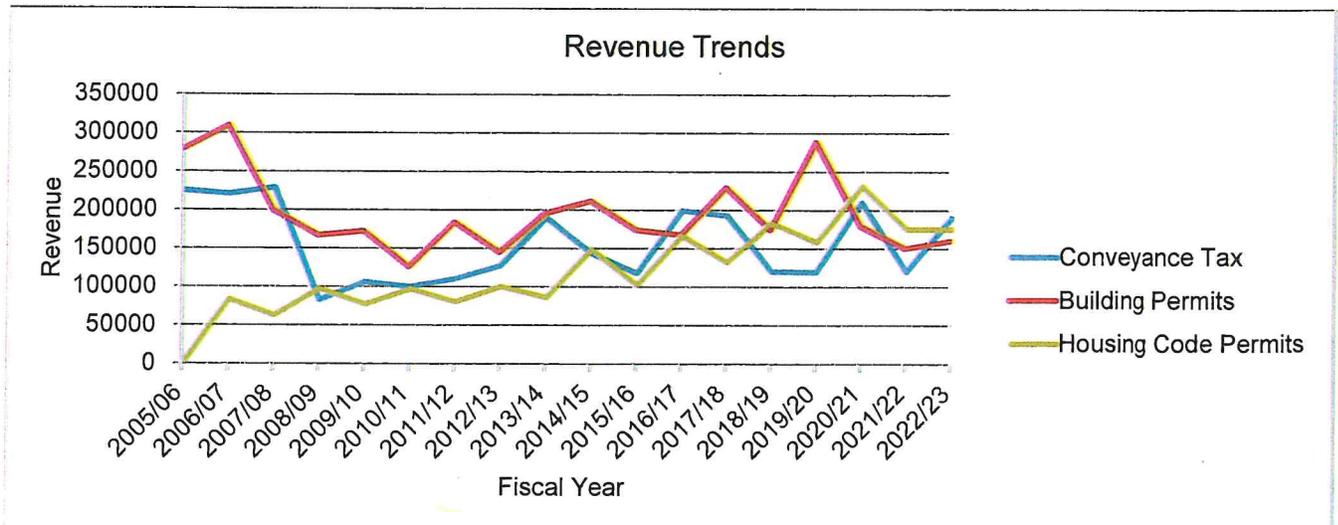
Once the Regional School District has adopted a budget and the Regional School Board has calculated the proportionate share of each member town, those actions cannot be undone by any legislative or executive action of the member towns. The authority of the Regional School District is complete and the proportionate share of each town as calculated by the Board, has the same effect as a tax warrant. The estimated tax warrant and levy for Region 19 expenditures is calculated as follows:

<b>Region 19</b>		<b>Dollars</b>	<b>Eq. Mill</b>
<b>Amount to Raise by Taxation</b>			
Proposed Proportionate Share			
Region 19 School Board	11,607,251		
<b>Tax Warrant Computation</b>			
Amount to Raise by Taxes (current levy)		11,607,251	10.73
Adjustments			
Tax Warrant		\$11,607,251	10.73
<b>Mill Rate Computation</b>			
Tax Warrant	11,607,251		
Taxable Grand List	1,081,273,077	=	10.74

**Town of Mansfield  
Revenue Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Amended	FY 22/23 Proposed	Incr/ (Decr)
40201 Misc Licenses & Perm	4,740	3,010	1,640	3,490	1,790	(1,700)
40202 Sport Licenses	176	82	30	80	40	(40)
40203 Dog Licenses	7,151	7,938	5,581	7,300	7,900	600
40204 Conveyance Tax	120,570	119,445	210,078	120,000	190,000	70,000
40210 Subdivision Permits	75		200		150	150
40211 Zoning/Special Permit	16,738	13,145	45,190	18,000	20,000	2,000
40212 Zba Applications	400	1,200		400	400	-
40214 Iwa Permits	4,248	5,852	3,825	2,500	2,500	-
40223 Sewer Permits	100	250	200	250	250	-
40224 Road Permits	1,300	1,750	1,600	1,500	1,500	-
40230 Building Permits	174,226	288,756	179,252	150,000	160,000	10,000
40231 Adm Cost Reimb-pern	286	302	292	150	200	50
40232 Housing Permits	183,410	158,320	230,936	175,000	175,000	-
40233 Housing Penalties		100	200	1,000	1,000	-
40234 Landlord Registrations	1,835	1,770	2,150	1,000	2,500	1,500
<b>Total Licenses and Permit</b>	<b>515,255</b>	<b>601,919</b>	<b>681,174</b>	<b>480,670</b>	<b>563,230</b>	<b>82,560</b>

Conveyance taxes and building/housing fees are the largest items in this category. Based on the current year building and property sales activity, a slight decrease is anticipated in conveyance tax and an increase in building permit and housing permit revenue is anticipated.



**Town of Mansfield  
Revenue Summary by Object**

<b>Description</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Amended</b>	<b>FY 22/23 Proposed</b>	<b>Incr/ (Decr)</b>
40352 Pymt In Lieu Of Taxe:	4,777	4,881	4,944	4,800	4,940	140
<b>Total Fed. Support Gov</b>	<b>4,777</b>	<b>4,881</b>	<b>4,944</b>	<b>4,800</b>	<b>4,940</b>	<b>140</b>

Mansfield had been receiving a nominal Payment in Lieu of Taxes for the Mansfield Hollow Dam flood control area.

**Town of Mansfield  
Revenue Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Amended	FY 22/23 Proposed	Incr/ (Decr)
40401 Educ. Assistance	9,667,581	9,559,510	9,462,597	9,459,720	9,459,720	-
<b>Total State Support Education</b>	<b>9,667,581</b>	<b>9,559,510</b>	<b>9,462,597</b>	<b>9,459,720</b>	<b>9,459,720</b>	<b>-</b>

This section includes State grants received by the Town for operating support for local education.

Estimated State Aid for education reflects no increase over the Town's FY 21/22 budget. The State continues to phase in the new Education Cost Sharing (ECS) formula and the resulting increases and decreases by municipality. The new grant formula significantly shifts funding between communities, reallocating aid from approximately 130 communities to the State's most distressed municipalities.

**Town of Mansfield  
Revenue Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Amended	FY 22/23 Proposed	Incr/ (Decr)
40448 Motor Vehicle Tax Reimbu					228,580	228,580
40449 Pilot-Colleges/Hospitals	7,583	7,583	7,583	7,580		(7,580)
40450 State Support - Town				200	200	-
40451 Pilot - State Property	5,566,517	5,566,517	5,566,517	6,366,920	10,471,300	4,104,380
40452 Pilot- Select Payment	2,630,447	2,630,447	2,630,447	2,630,450	2,630,450	-
40454 Circuit Crt-State Tickets	983	1,050	60	1,000	500	(500)
40455 Tax Relief for Elderly/Disa						-
40457 Library - Connecticut	14,622	15,727	13,903	14,620	13,900	(720)
40462 Disability Exempt Reimb	926	871	995	1,000	1,000	-
40465 Emerg Mgmt Perf. Grant	13,022	13,020	20,416	12,900	12,900	-
40469 Veterans Reimb	6,281	6,464	5,372	5,380	3,630	(1,750)
40470 State Revenue Sharing						-
40471 Municipal Stabilization Gra	661,283	661,283	661,283	661,280	661,280	-
40485 State Support - Other	6,841	6,841	6,841			-
40494 Judicial Revenue Dstrbtn	8,429	8,195	1,735	9,000	1,800	(7,200)
40496 Pilot-Holinko Estates	7,500	7,525	7,525			-
40551 Pilot - Senior Housing	18,639	20,228	20,228			-
<b>Total State Support Gov</b>	<b>8,943,073</b>	<b>8,945,751</b>	<b>8,942,905</b>	<b>9,710,330</b>	<b>14,025,540</b>	<b>4,086,630</b>

This section includes the State grants received by the Town to support general government activities. As home to the University of Connecticut, Mansfield receives a payment in lieu of taxes (PILOT). Mansfield also receives the Select PILOT grant, for municipalities that are the most significantly impacted by state property.

The property tax relief program (elderly/disabled) grant was not included in the State's budget and therefore is eliminated here.

The State Revenue Sharing program provided for municipalities to share in the State sales tax (0.1%). This program was cut by the State in FY 2017/18. However a Municipal Stabilization grant was created in FY 17/18 and Mansfield received \$1,626,768. This grant was reduced for Mansfield to \$661,280 in FY 18/19.. For more information on State aid, see the State Revenue Issue Paper.

**Town of Mansfield  
Revenue Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Amended	FY 22/23 Proposed	Incr/ (Decr)
40610 Recording	47,642	54,684	83,997	50,000	65,000	15,000
40611 Copies Of Records	13,893	13,191	14,751	13,820	20,250	6,430
40612 Vital Statistics	12,683	14,501	16,101	12,000	12,000	-
40613 Sale of Maps/Regs						-
40620 Police Service	43,223	59,863	10,811	44,200	44,200	-
40622 Redemption/Release Fees	1,390	555	820	2,000	2,760	760
40625 Animal Adoption Fees	275	320	310	270	410	140
40640 Lost Dmgd Bks/Materials	2,337	1,427	1,010	1,600	1,260	(340)
40641 Fines on Overdue Books	2,861	846	120	1,220	50	(1,170)
40644 Parking Plan Review Fee	1,295	1,260	2,100	350	500	150
40650 Blue Prints		20	10	200	200	-
40663 Zoning Regulations	45	53	138	50	100	50
40671 Day Care Grounds Maint	14,370	19,160	19,540	19,160	22,145	2,985
40674 Charge for Services	8,923	6,494	2,336	5,760	4,500	(1,260)
40678 Celeron Square Bikepath M	2,700	2,700	2,700	2,700	2,700	-
40683 Sale of Merchandise						-
40684 Cash Overage/Shortage	(100)	8	-			-
40699 Fire Safety Code Fees	31,306	59,225	12,007	20,000	20,000	-
40751 Notary Fees	20	85	135	140	220	80
<b>Total Charge for Services</b>	<b>182,863</b>	<b>234,392</b>	<b>166,886</b>	<b>173,470</b>	<b>196,295</b>	<b>22,825</b>

This section includes revenues derived from services provided to individuals or other entities. The Town has contractual agreements with the Regional School District 19 and Eastern Highlands Health District for financial management services and risk management. This budget has been restructured to reflect a "cost sharing" of these services rather than a charge for services. Region 19 also contracts for parking lot maintenance and plowing services for Region, but this revenue has been transferred to the Town Aid Road Fund where all costs for snow removal are now recorded.

Recording is the fee received through the Town Clerk's Office for the recording of legal documents. The revenue for Police Services is to reimburse the Town when personnel are requested by individuals or corporations for special duty. It is projected to increase based on current year experience with off-campus housing special duty. The Town is also providing grounds maintenance services to the Discovery Depot Child Care Center. The Center is located in a rent free Town owned building. Other changes in budgeted revenues are reflective of demand for services. Finally, the reduction in Charge for Services has been reduced due to the non-renewal of the School Resource Officer contract with Regional School District 19.

**Town of Mansfield  
Revenue Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Amended	FY 22/23 Proposed	Incr/ (Decr)
40702 Parking Tickets - Town	378	(60)				-
40705 Town Parking Fines-SC	12,670	8,465	4,195	8,000	8,000	-
40708 Violation Revenue	25		90			-
40710 Building Fines		25,008				-
40711 Landlord Reg Penalty				100	100	-
40713 Nuisance Ordinance	11,250	9,230	5,250		15,000	15,000
40714 Littering Ordinance		-	-			-
40715 Ord Violation	11,927	18,040	6,353	28,060	15,000	(13,060)
40717 Poss Alcohol Ordinance	900	270	90		300	300
40718 Open Liquor Cont Ordin	1,271				1,700	1,700
40719 Special Public Safety Servi		-	-			-
40723 Citations and Fines	200					-
<b>Total Fines and Forfeitures</b>	<b>38,621</b>	<b>60,953</b>	<b>15,978</b>	<b>36,160</b>	<b>40,100</b>	<b>3,940</b>

Parking ticket revenue is received for illegally parked vehicles. Fines for violation of the Nuisance Ordinance, Possession of Alcohol Ordinance, Open Liquor Container Ordinance, and Ordinance Violation are anticipating a slight increase based on recent activity.

**Town of Mansfield**  
**Revenue Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Amended	FY 22/23 Proposed	Incr/ (Decr)
40807 Rent - Town Hall		400	-	-	-	-
40817 Telecom Services Pymt	29,594	200	28,237	30,000	30,000	-
40820 Interest Income	485,369	416,384	26,201	50,000	50,000	-
40824 Sale Of Supplies				-		-
40825 Rent - R19 Maintenance					-	-
40890 Other	13,444	19,999	47,166	2,500	2,500	-
40895 Consultant Fee Reimb	2,975	53,268	81,990	30,000	40,000	10,000
<b>Total Miscellaneous</b>	<b>531,383</b>	<b>490,251</b>	<b>183,593</b>	<b>112,500</b>	<b>122,500</b>	<b>10,000</b>

There are two major revenues in this category: interest income and the telecommunications payment. The Town also rents building and/or space to a variety of nonprofit entities and receives minimal compensation in return. The Telecommunications Services Payment is a form of tax equalization whereby the value of certain personal property owned on the October 1 assessment date by certain telecommunications providers is taxed at a uniform mill rate of 47 mills. The amount of tax due each town is determined by multiplying the value of the property located in each town by 70 percent. The product of that calculation is then multiplied by 47 mills. The tax is received in April following the October assessment. Because the State has approved a four year depreciation schedule with a residual value of zero, this payment is quite volatile. The tax payment is received directly from each company. Reduced investment in new communications equipment over the last several years has reduced this payment significantly and we are not anticipating any significant change in the upcoming year.

Interest Income rebounded significantly in FY 18/19 (\$485,369) and remained fairly stable for FY 19/20 (\$416,384). Therefore we had no concerns budgeting for \$400,000 of interest income for FY 20/21. However, the COVID-19 pandemic and its impact on businesses and employment had a huge impact on interest rates. Projections for interest remain low for the upcoming year, therefore, we are holding our estimate for interest income for FY 22/23 at \$50,000.

Finally, an additional revenue line has been added to reflect reimbursements from property owners for requested independent reviews.

**Town of Mansfield  
Revenue Summary by Object**

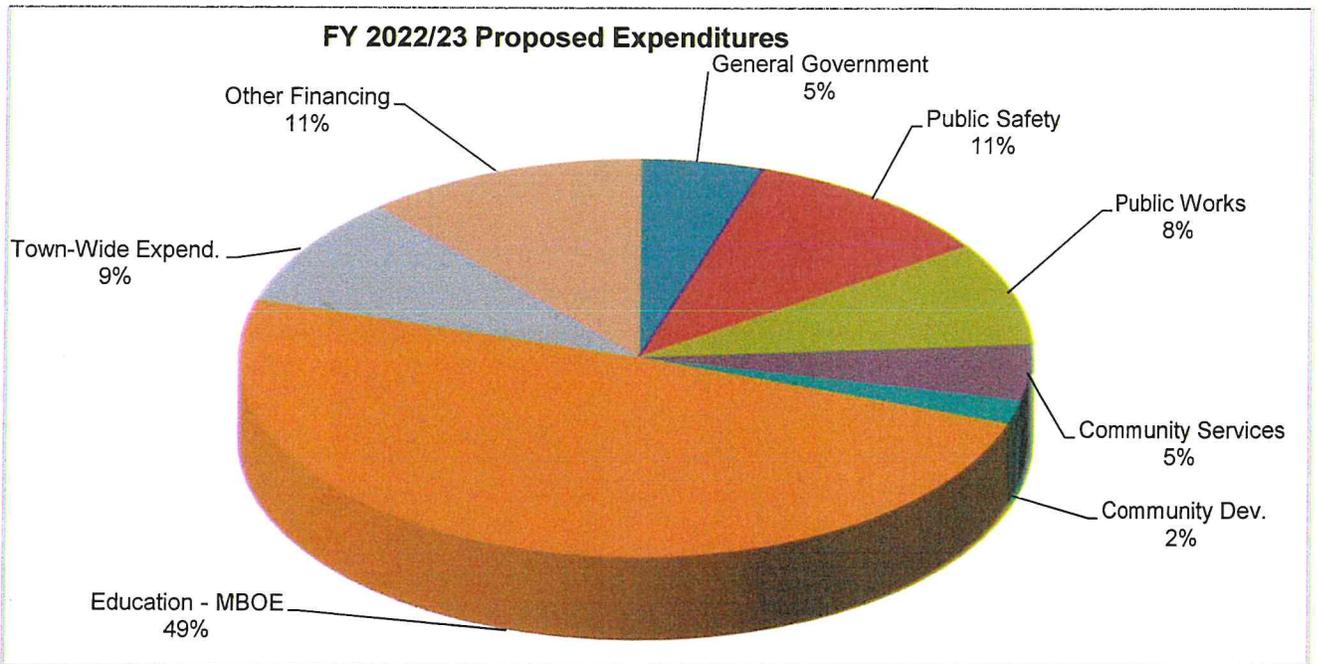
<b>Description</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Amended</b>	<b>FY 22/23 Proposed</b>	<b>Incr/ (Decr)</b>
40928 School Cafeteria	2,550	2,550	2,550	2,550	2,550	
<b>Total Operating Trans:</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>	<b>2,550</b>	

This revenue reflects the payment the school cafeteria fund makes for informational technology services.

# **EXPENDITURE SUMMARIES**

**Town of Mansfield/Mansfield Board of Education  
Expenditure Budget Summary**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
General Government	\$ 1,962,850	\$ 2,154,856	\$ 2,099,899	\$ 2,227,690	\$ 2,426,090	198,400
Public Safety	4,187,355	4,372,376	4,310,602	4,741,700	5,144,390	402,690
Public Works	3,130,590	3,134,739	3,402,566	3,662,300	4,061,650	399,350
Community Services	1,609,497	1,751,431	1,833,185	2,063,730	2,214,060	150,330
Community Dev.	699,721	789,757	843,013	852,340	962,480	110,140
Education - MBOE	23,456,683	23,635,745	23,465,726	24,006,080	23,963,290	(42,790)
Town-Wide Expend.	2,931,930	3,236,090	3,402,353	3,874,920	4,349,220	474,300
Other Financing	3,884,750	3,685,820	4,062,930	4,101,640	5,556,690	1,455,050
<b>Total Gen.Fund - Town</b>	<b>\$41,863,376</b>	<b>\$42,760,814</b>	<b>\$43,420,274</b>	<b>\$ 45,530,400</b>	<b>\$ 48,677,870</b>	<b>3,147,470</b>



**Town of Mansfield  
Expenditure Budget Summary by Department**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
11100 Legislative	101,112	94,676	94,382	119,930	118,330	(1,600)
12100 Municipa Mgmt			244,874	285,760	318,810	33,050
12200 Human Resources	353,961	509,974	135,264	127,250	160,010	32,760
13100 Town Attorney	56,724	70,239	69,150	87,500	82,500	(5,000)
13200 Probate	8,846	10,185	9,608	10,100	10,000	(100)
15100 Town Clerk	209,114	220,886	231,984	244,590	252,850	8,260
15200 Registrars/Elections	108,892	62,019	76,755	99,690	120,230	20,540
16000 Finance	907,459	977,017	1,015,342	1,028,370	1,099,110	70,740
16600 Information Techno	216,742	209,860	222,540	224,500	264,250	39,750
<b>Total Gen. Gov't</b>	<b>1,962,850</b>	<b>2,154,856</b>	<b>2,099,899</b>	<b>2,227,690</b>	<b>2,426,090</b>	<b>198,400</b>
21200 Police Services	1,769,925	1,793,208	1,603,892	1,815,260	1,916,190	100,930
21300 Animal Control	106,725	106,264	109,884	136,130	138,950	2,820
22101 Fire Prevention	173,204	189,084	164,751	212,060	221,470	9,410
22160 Fire & Emg Service	2,073,269	2,217,798	2,366,703	2,505,170	2,791,920	286,750
23100 Emergency Mgmt	64,233	66,022	65,371	73,080	75,860	2,780
<b>Total Public Safety</b>	<b>4,187,355</b>	<b>4,372,376</b>	<b>4,310,602</b>	<b>4,741,700</b>	<b>5,144,390</b>	<b>402,690</b>
30000 Public Works	2,235,422	2,222,615	2,435,895	2,625,640	2,880,570	254,930
30900 Facilities Mgmt	895,169	912,124	966,670	1,036,660	1,181,080	144,420
<b>Total Public Works</b>	<b>3,130,590</b>	<b>3,134,739</b>	<b>3,402,566</b>	<b>3,662,300</b>	<b>4,061,650</b>	<b>399,350</b>
41200 Health Regs & Insp	137,895	140,443	146,770	150,120	151,420	1,300
42100 Human Services	677,355	759,081	768,177	904,750	989,330	84,580
43100 Library Services	748,947	806,106	871,238	960,360	1,009,060	48,700
45000 Cont. To Area Agen	45,300	45,800	47,000	48,500	64,250	15,750
<b>Total Comm. Services</b>	<b>1,609,497</b>	<b>1,751,431</b>	<b>1,833,185</b>	<b>2,063,730</b>	<b>2,214,060</b>	<b>150,330</b>
30800 Building & Housing	361,565	415,306	425,129	455,790	461,770	5,980
51100 Planning & Dev	333,670	373,580	415,873	392,100	489,350	97,250
58000 Boards & Comm	4,486	871	2,011	4,450	11,360	6,910
<b>Total Comm. Dev.</b>	<b>699,721</b>	<b>789,757</b>	<b>843,013</b>	<b>852,340</b>	<b>962,480</b>	<b>110,140</b>
71000 Employee Benefits	2,727,366	3,036,136	3,206,902	3,595,150	4,034,810	439,660
72000 Insurance	204,564	199,953	195,450	225,000	241,130	16,130
73000 Contingency				54,770	73,280	18,510
<b>Total Town-Wide Exp.</b>	<b>2,931,930</b>	<b>3,236,090</b>	<b>3,402,353</b>	<b>3,874,920</b>	<b>4,349,220</b>	<b>474,300</b>
92000 Other Fin. Uses	3,884,750	3,685,820	4,062,930	4,101,640	5,556,690	1,455,050
<b>Total Other Financing</b>	<b>3,884,750</b>	<b>3,685,820</b>	<b>4,062,930</b>	<b>4,101,640</b>	<b>5,556,690</b>	<b>1,455,050</b>
<b>Total General Fund</b>	<b>18,406,693</b>	<b>19,125,069</b>	<b>19,954,548</b>	<b>21,524,320</b>	<b>24,714,580</b>	<b>3,190,260</b>

**Town of Mansfield  
Expenditure Budget Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
51027 Youth Service Bur	(15,842)	(15,842)	(16,031)	(15,840)	(15,840)	-
<b>Total Cert Wages</b>	<b>(15,842)</b>	<b>(15,842)</b>	<b>(16,031)</b>	<b>(15,840)</b>	<b>(15,840)</b>	<b>-</b>
51103 Maintenance Pers	253,829	223,991	217,062	229,370	227,120	(2,250)
51111 Other Salaries	1,471	4,247	1,593	1,000	1,600	600
51113 Substitutes - Maint	246			2,160	2,160	-
51118 Temporary - Stude	334	41				-
51120 Overtime - Straigh	3,271	2,447	3,636	2,920	2,920	-
51121 Overtime - Double	5,050	4,578	2,227	4,240	4,240	-
51122 Overtime - Time A	11,000	14,050	18,299	14,000	14,000	-
51131 Custodian-Full Tir	70,543	84,258	89,364	88,910	92,230	3,320
51132 Custodian-Part-Tir	34,171	35,722	27,641	32,130	35,990	3,860
51133 Custodian-Substit	4,096			2,300	2,300	-
51134 Custodian-Overtir	216	193	354	1,000	1,000	-
51135 Custodian-Overtir	6,260	1,037	3,500	9,400	6,000	(3,400)
51136 Custodian-Overtir	6,172	2,097	2,428	4,200	4,200	-
<b>Total Noncertif.</b>	<b>396,659</b>	<b>372,662</b>	<b>366,105</b>	<b>391,630</b>	<b>393,760</b>	<b>2,130</b>
51029 TVCCA Senior Ser	(2,580)	(2,580)	(2,580)	(2,580)		2,580
51046 Ambulance Servic	(27,153)	(26,385)	(29,163)	(59,060)	(61,830)	(2,770)
51054 Transportation Gra	(15,458)	(19,160)	(24,395)	(20,040)	(20,040)	-
51055 MCC Custodial Se	(170,100)	(174,380)	(178,790)	(183,260)	(187,870)	(4,610)
51201 Regular Payroll - C	1,664,036	1,787,392	2,079,077	2,233,820	2,412,760	178,940
51202 Part-time (B) - CSI	37,839	41,794	433			-
51204 Overtime - 1-1/2 T	194	361	353	790		(790)
51205 Overtime - Straigh	2,762	2,490	1,740	8,270	5,290	(2,980)
51206 Overtime - Straigh			394	1,800	2,280	480
51207 Double OT-CSEA		114				-
51302 Part-time (nb)			1,004			-
51401 Regular	1,160,339	1,228,792	1,315,148	1,371,950	1,598,460	226,510
51402 Overtime - Time A	34,647	29,281	38,996	46,810	49,040	2,230
51403 Overtime - Double	909					-
51404 Overtime - Straigh			84	3,720	3,920	200
51501 Regular	1,030,965	1,151,719	1,211,754	1,283,760	1,491,700	207,940
51503 Part-time	209,880	169,394	197,461	237,340	238,740	1,400
51504 Training Salaries	28,954	12,897	42,524	42,000	42,000	-

**Town of Mansfield  
Expenditure Budget Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
51505 Overtime - Time A	250,202	338,032	360,276	359,280	359,280	-
51506 Fire Double Overti		368	409			
51508 Volunteer Incentive	57,831	62,194	41,422	66,180	66,180	-
51601 Regular Payroll	1,810,671	1,946,617	1,887,874	1,992,550	2,136,560	144,010
51602 Part-time (B)	99,025	89,849	55,998	50,230	59,300	9,070
51603 Temporary	38,704	53,854	15,955	28,530	28,480	(50)
51604 Elected Officials	44,020	27,527	38,979	45,180	51,240	6,060
51605 Part-time (NB)	261,472	232,471	245,727	332,610	344,170	11,560
51606 Part-time Substitut		7,955	16,857	19,310	21,040	1,730
51607 Overtime - Time a		4,380	1,973	1,400		(1,400)
<b>Total Salaries and Wa</b>	<b>6,517,159</b>	<b>6,964,976</b>	<b>7,319,510</b>	<b>7,860,590</b>	<b>8,640,700</b>	<b>780,110</b>
52001 Social Security	442,120	424,773	452,728	484,690	532,960	48,270
52002 Workers Compens	274,130	285,000	258,000	258,000	280,000	22,000
52003 MERS	711,363	751,111	912,602	981,150	1,149,020	167,870
52004 MERS/Adjustment	565	565	565	570	570	-
52005 Unemployment Co	20,359	45,509	32,708	24,000	26,000	2,000
52007 Medicare	114,481	109,283	114,081	122,270	133,990	11,720
52008 MERS/Administrat	23,660	25,350	24,570	27,690	28,600	910
52009 Salary Related Bei		(5,359)	(394)			-
52010 ICMA		(13)				-
52011 MERS - Firefighter	225,343	293,750	344,408	378,290	437,470	59,180
52013 Soc Security Alterr	18,667	17,511	17,071	20,640	21,250	610
<b>Total Benefits</b>	<b>1,830,688</b>	<b>1,947,480</b>	<b>2,156,339</b>	<b>2,297,300</b>	<b>2,609,860</b>	<b>312,560</b>
52103 Town - Life Insural	25,895	26,648	28,500	28,670	30,000	1,330
52105 Town-Medical Insu	1,178,460	1,015,040	965,000	1,223,040	1,333,640	110,600
52106 Employee Assist F	4,160	4,248	4,036	4,380	8,000	3,620
52112 Long Term Disabil	43,224	44,616	47,225	49,000	50,000	1,000
52113 Short Term Disabil	46,746	47,329	48,392	48,000	60,000	12,000
<b>Total Medical Benefits</b>	<b>1,298,484</b>	<b>1,137,881</b>	<b>1,093,154</b>	<b>1,353,090</b>	<b>1,481,640</b>	<b>128,550</b>

**Town of Mansfield  
Expenditure Budget Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
52124 Flexible Spending	2,801	1,954	1,605	1,600	2,000	400
52201 Prof Improv Reimk	999					-
52202 Travel/Conference	4,784	2,039	303	10,330	11,980	1,650
52203 Membership Fees/	55,833	56,266	46,163	61,770	63,150	1,380
52204 Uniform Maintenan	442	336	1,123	1,050	750	(300)
52205 Work Clothing	12,036	15,899	17,452	15,000	24,750	9,750
52206 Protective Clothing	16,476	14,158	19,051	21,650	21,850	200
52208 Work/CDL Physica		725	763			-
52209 Educational Reimk	173	5,350	932	3,500	10,000	6,500
52210 Prof Devel/Learnin	39,022	38,919	37,370	70,650	103,360	32,710
52211 Uniform Allowance	10,733	10,739	11,651	12,200	4,070	(8,130)
52212 Mileage Reimburs	581	443	81	2,100	1,700	(400)
52213 Meal Reimbursen	4,366	5,103	6,030	6,000		(6,000)
52215 Recruitment Exper	3,522	1,933	2,049	2,360	2,400	40
52220 Vehicle Allowance	4,167	417	2,917	5,000	5,000	-
52221 Relocation Expens	4,935		10,000			-
<b>Total Misc Benefits</b>	<b>160,869</b>	<b>154,279</b>	<b>157,490</b>	<b>213,210</b>	<b>251,010</b>	<b>37,800</b>
53111 Medical Services	9,887	12,567	13,006	16,000	17,400	1,400
53119 Shared IT Services	216,742	209,860	222,540	224,500	264,250	39,750
53120 Prof & Tech Servic	74,086	81,638	85,591	112,200	142,600	30,400
53122 Legal Services	62,572	50,940	57,994	62,500	62,500	-
53123 Veterinary Service	3,085	1,807	2,011	5,000	5,000	-
53124 Consultants	2,975	63,892	75,665	34,100	45,000	10,900
53125 Audit Expense	39,609	38,150	39,000	45,500	45,500	-
53133 Drug Testing	1,244	3,811	3,870	8,400	8,400	-
53144 Shared Finance S	443,688	461,950	482,060	488,130	530,840	42,710
53156 HR Legal Services	4,638	19,299	11,157	25,000	20,000	(5,000)
<b>Total Prof &amp; Tech Serv</b>	<b>858,525</b>	<b>943,913</b>	<b>992,892</b>	<b>1,021,330</b>	<b>1,141,490</b>	<b>120,160</b>

**Town of Mansfield  
Expenditure Budget Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
53201 Hazardous Waste	144	233	241	500	500	-
53213 Refuse Collection	12,406	16,761	16,664	21,450	25,400	3,950
53223 MCC Bldg Mnt Srv	(60,020)	(61,970)	(30,830)	(36,250)	(70,150)	(33,900)
53230 Water/Sewer	26,776	29,850	28,256	32,000	36,400	4,400
53231 Water Hydrants	28,590	32,970	30,794	40,000	45,000	5,000
53232 Bldg Maint Service	62,065	53,924	36,836	62,000	73,300	11,300
53321 Cleaning	5,665	6,575	4,340	7,000	7,000	-
<b>Total Purch Prop Servi</b>	<b>75,626</b>	<b>78,342</b>	<b>86,301</b>	<b>126,700</b>	<b>117,450</b>	<b>(9,250)</b>
53301 Building Repairs	55,258	67,323	72,252	53,600	59,580	5,980
53302 Equipment Repair	21,269	25,838	29,443	41,800	44,700	2,900
53303 Veh Repairs & Mai	61,377	44,681	52,343	65,000	65,000	-
53304 Equip Maint Contra	3,896	2,125	2,000	2,500	2,500	-
53308 Ambulance Repair	15,595	10,867	20,477	22,000	22,000	-
53314 Equipment Testing	14,781	12,615	14,659	18,510	19,350	840
<b>Total Repairs/Maint</b>	<b>172,176</b>	<b>163,449</b>	<b>191,175</b>	<b>203,410</b>	<b>213,130</b>	<b>9,720</b>
53707 United Services, Ir	8,000	8,000	5,000	5,000	13,500	8,500
53709 Meals On Wheels	3,000	3,500	3,500	3,500	5,000	1,500
53711 Sexual Assault Cri	4,500	4,500	4,500	4,500	5,000	500
53712 CT Legal Services	6,500	6,500	6,500	6,500	6,500	-
53727 CommComp & Ho	4,000	4,000	5,000	5,000	5,000	-
53737 Holy Family Shelte	3,000	3,500	3,500	3,500	5,000	1,500
53739 Veterans' Services	10,000	10,000	5,750	5,750	5,750	-
53740 Windham Area Intr	3,000	3,500	3,500	3,500	5,000	1,500
53741 Perception House	1,800		3,000	3,500	4,500	1,000
53745 Windham Area No	1,500		5,750	5,750	6,000	250
53747 SERAC		800		1,000	1,000	-
53748 ACCESS		1,500	1,000	1,000	2,000	1,000
<b>Total Contrib to Area A</b>	<b>45,300</b>	<b>45,800</b>	<b>47,000</b>	<b>48,500</b>	<b>64,250</b>	<b>15,750</b>

**Town of Mansfield  
Expenditure Budget Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
53801 Gen Liability Ins	204,564	199,953	195,450	215,000	231,130	16,130
53808 LAP Reimbursable				10,000	10,000	-
<b>Total Insurance</b>	<b>204,564</b>	<b>199,953</b>	<b>195,450</b>	<b>225,000</b>	<b>241,130</b>	<b>16,130</b>
53733 Eastern Highlands	137,895	140,443	146,770	150,120	151,420	1,300
53920 Vital Statistics	56	160	56	200		(200)
53921 Alarm Service	40,546	42,863	42,991	52,600	55,970	3,370
53923 Middle School Yth				500	500	-
53924 Advertising	17,657	18,417	15,295	21,850	20,300	(1,550)
53925 Printing & Binding	25,721	17,626	13,202	26,830	36,920	10,090
53926 Postage	32,104	32,090	33,911	33,150	31,900	(1,250)
53927 Indexing & Record	1,399	3,892	3,212	3,500	3,500	-
53933 Resident State Trc	1,574,072	1,505,268	1,449,866	1,520,000	1,615,830	95,830
53934 Election Workers	18,500	7,355	17,112	18,810	21,440	2,630
53939 Program Expense	15,483	10,685	9,640	10,850	12,750	1,900
53940 Copier Maintenanc	31,000	31,000	31,000	31,000	32,670	1,670
53949 Community Events	7,750	7,126	4,840	9,000	6,000	(3,000)
53950 Bonus	122					-
53960 Contracted Service	32,788	80,966	71,526	89,750	125,850	36,100
53961 Microfilm & Photo	695		750	1,450	1,450	-
53964 Voice Communica	101,810	101,810	104,397	102,170	112,170	10,000
53967 Vol Firefighters Pe	40,500	40,500	40,500	40,500	40,500	-
53973 Resident Trooper I	44,282	53,439	10,090	43,000	43,000	-
53974 Resident Trooper I	109,241	188,384	86,424	191,000	191,000	-
53975 System Support	46,342	57,445	60,078	77,220	69,810	(7,410)
53984 Monitoring Service	24,531	25,059	29,145	30,650	45,000	14,350
53986 FEMA REIMBURS			16,402			-
54919 Activity Expenses	8	-	-			-
<b>Total Other Purch Sen</b>	<b>2,302,504</b>	<b>2,364,529</b>	<b>2,187,205</b>	<b>2,454,150</b>	<b>2,617,980</b>	<b>163,830</b>

**Town of Mansfield  
Expenditure Budget Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
54102 Library Supplies	6,497	5,055	8,040	6,700	7,150	450
54105 Art & Drafting	190					-
<b>Total Instructional Sup</b>	<b>6,687</b>	<b>5,055</b>	<b>8,040</b>	<b>6,700</b>	<b>7,150</b>	<b>450</b>
54214 Ref Bks & Periodic	4,150	3,420	4,192	9,050	9,350	300
54285 Juvenile Materials	26,665	30,385	38,652	38,000	41,000	3,000
54286 Adult Materials	75,330	95,259	100,637	105,000	115,000	10,000
<b>Total School/Library B</b>	<b>106,145</b>	<b>129,064</b>	<b>143,482</b>	<b>152,050</b>	<b>165,350</b>	<b>13,300</b>
54301 Office Supplies	17,685	20,341	20,899	26,480	28,270	1,790
54302 Copier Supplies	1,876	2,232	1,713	3,600	3,000	(600)
54304 Medical Supplies	21,554	17,383	16,410	17,500	20,100	2,600
54308 Computer Software	12,264	18,963	18,876	20,400	21,890	1,490
54310 Emergency Suppli	36		130	500	500	-
<b>Total Office Supplies</b>	<b>53,413</b>	<b>58,919</b>	<b>58,029</b>	<b>68,480</b>	<b>73,760</b>	<b>5,280</b>
54410 Pet Food	60	20	59	250	250	-
<b>Total Food Serv Suppl</b>	<b>60</b>	<b>20</b>	<b>59</b>	<b>250</b>	<b>250</b>	<b>-</b>
54503 Asphalt Materials			1,493	15,000	15,000	-
54504 Sand/Gravel/Ceme	500					-
54512 Supplies & Materie	54,774	66,046	85,038	75,000	80,000	5,000
<b>Total Land/Rd Maint S</b>	<b>55,274</b>	<b>66,046</b>	<b>86,531</b>	<b>90,000</b>	<b>95,000</b>	<b>5,000</b>
54601 Gasoline - Unleade	66,000	70,000	70,000	70,000	70,000	-
54602 Diesel Fuel	65,000	60,000	70,000	70,000	70,000	-
54603 Fuel Oil	40,000	36,000	25,000	25,000	37,380	12,380
54604 Electric	132,961	132,989	158,000	158,000	190,000	32,000
54605 Propane	16,000	18,500	36,000	36,000	36,000	-
54606 Natural Gas	31,000	34,500	34,500	34,500	85,000	50,500
54607 Street Lighting	64,000	43,500	34,800	34,800	34,800	-
<b>Total Energy</b>	<b>414,961</b>	<b>395,489</b>	<b>428,300</b>	<b>428,300</b>	<b>523,180</b>	<b>94,880</b>
54701 Building Supplies	14,227	7,916	9,611	10,550	11,150	600
54702 Custodial Supplies	32,952	44,442	19,358	37,600	34,900	(2,700)
54705 Hand Tools	3,490	6,552	4,032	4,500	5,000	500

**Town of Mansfield  
Expenditure Budget Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Total Building Supplie</b>	<b>50,669</b>	<b>58,910</b>	<b>33,001</b>	<b>52,650</b>	<b>51,050</b>	<b>(1,600)</b>
54802 Lubrication & Anti-	5,426	4,959	7,883	10,000	10,000	-
54806 Auto Parts	139,359	142,870	160,142	160,000	160,000	-
54807 Truck Parts	47,190	26,708	26,993	30,000	30,000	-
<b>Total Rolling Stock Su</b>	<b>191,975</b>	<b>174,537</b>	<b>195,018</b>	<b>200,000</b>	<b>200,000</b>	
54402 Food	12,141	5,533	3,179	12,950	11,990	(960)
54511 Grounds Supplies	110	279	165	1,000	1,600	600
54706 Non-Capitalized E	20,417	43,890	39,042	45,070	46,250	1,180
54901 Firefighting Supplie	11,122	4,503	7,895	5,000	5,000	-
54906 Police Supplies	120	716	1,007	1,000	1,000	-
54909 Welding Supplies	1,410	2,646	2,777	2,500	2,500	-
54911 Program Supplies	7,021	19,535	12,087	19,190	20,490	1,300
54921 Fire Prev Public E	1,244	1,274	998	4,750	4,750	-
54922 Positive Yth Dev P	3,114					-
54923 Employee Events	2,254	1,909	2,123	4,000	2,200	(1,800)
54929 COVID-19 Expens		13,240	42,225		5,000	5,000
54932 Non-Capitalized Fu		25,513	3,660	1,500	4,900	3,400
54934 Non Capitalized C	1,136	2,924	2,760	4,350	3,780	(570)
<b>Total Other Supplies</b>	<b>60,089</b>	<b>121,963</b>	<b>117,918</b>	<b>101,310</b>	<b>109,460</b>	<b>8,150</b>
55105 Architects - Engine		3,300				-
<b>Total Land</b>		<b>3,300</b>				-
55420 Office Equipment		268				
55422 Furniture/Furnishir	7,247					
55423 System Support	31,278	40,440	40,440	30,950	39,650	8,700
55430 Equipment - Other	26,843				2,350	2,350
<b>Total Equipment</b>	<b>65,368</b>	<b>40,708</b>	<b>40,440</b>	<b>30,950</b>	<b>42,000</b>	<b>11,050</b>

**Town of Mansfield  
Expenditure Budget Summary by Object**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
56306 Fee Waivers	46,510	33,245	9,177	60,000	60,000	-
56312 Contingency				54,770	73,280	18,510
56350 Board of Assmt Ap	745	846	866	700	800	100
56353 Parks & Advisory C	2,220			2,000	1,000	(1,000)
56354 Zoning Board of A	397			850	850	-
56358 Arts Advisory Com	345			150	150	-
56359 Agriculture Comm	779	25	595	750	750	-
56387 Human Rights Cor					4,000	4,000
<b>Total Misc Exp &amp; Fees</b>	<b>50,996</b>	<b>34,116</b>	<b>10,638</b>	<b>119,220</b>	<b>140,830</b>	<b>21,610</b>
58216 Recreation-Yearer		377,000				-
58219 Other Operating	5,000	5,000	5,000	5,000	5,000	-
58220 Other Oper-Reval	25,000	25,000	25,000	25,000	25,000	-
58226 Other Oper-Dwntw	132,000	150,000	150,000	150,000	160,000	10,000
58227 Parks & Rec Fund	536,020	581,020	1,015,030	610,830	683,800	72,970
<b>Total Trans Out-Spec I</b>	<b>698,020</b>	<b>1,138,020</b>	<b>1,195,030</b>	<b>790,830</b>	<b>873,800</b>	<b>82,970</b>
58300 Debt Service Fund	275,000	410,250	700,000	730,000	1,361,390	631,390
<b>Total Trans Out-Debt S</b>	<b>275,000</b>	<b>410,250</b>	<b>700,000</b>	<b>730,000</b>	<b>1,361,390</b>	<b>631,390</b>
58400 Capital Projects Fu	2,524,010	1,872,380	1,882,250	2,280,000	3,080,000	800,000
58401 Storrs Center Res	150,000	115,000	117,750	63,310		(63,310)
<b>Total Trans Out-Capita</b>	<b>2,674,010</b>	<b>1,987,380</b>	<b>2,000,000</b>	<b>2,343,310</b>	<b>3,080,000</b>	<b>736,690</b>
58715 Transit Services Fi	128,000	130,170	140,000	150,000	150,000	-
<b>Total Trans Out-Enterj</b>	<b>128,000</b>	<b>130,170</b>	<b>140,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>
58711 Cemetery Fund	20,000	20,000	22,500	22,500	26,500	4,000
58714 Med Pens Trust Fi	89,720		5,400	65,000	65,000	-
<b>Total Trans Out-Trust</b>	<b>109,720</b>	<b>20,000</b>	<b>27,900</b>	<b>87,500</b>	<b>91,500</b>	<b>4,000</b>
51065 FINANCE/IT SRV\$	(375,680)					-
51071 MDD CUSTODIAL	(4,725)	(6,300)	(6,430)	(6,300)	(6,700)	(400)
<b>Total Shared Services</b>	<b>(380,405)</b>	<b>(6,300)</b>	<b>(6,430)</b>	<b>(6,300)</b>	<b>(6,700)</b>	<b>(400)</b>
<b>Total General Fund</b>	<b>18,406,693</b>	<b>19,125,069</b>	<b>19,954,548</b>	<b>21,524,320</b>	<b>24,714,580</b>	<b>3,190,260</b>

**DEPARTMENTAL  
ACTIVITIES**

**Town of Mansfield  
Expenditure Budget Summary  
General Government**

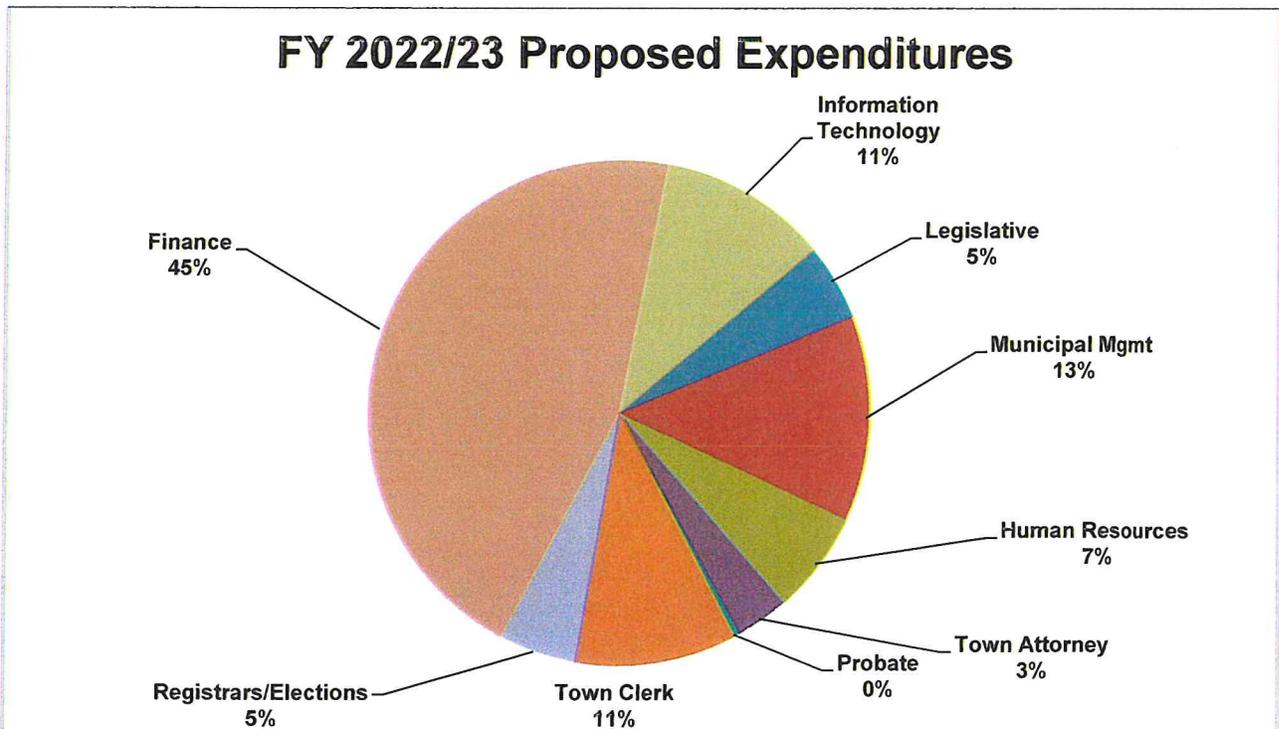
Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Departments:</b>						
Legislative	101,112	94,676	94,382	119,930	118,330	(1,600)
Municipal Mgmt			244,874	285,760	318,810	33,050
Human Resources	353,961	509,974	135,264	127,250	160,010	32,760
Town Attorney	56,724	70,239	69,150	87,500	82,500	(5,000)
Probate	8,846	10,185	9,608	10,100	10,000	(100)
Town Clerk	209,114	220,886	231,984	244,590	252,850	8,260
Registrars/Elections	108,892	62,019	76,755	99,690	120,230	20,540
Finance	907,459	977,017	1,015,342	1,028,370	1,099,110	70,740
Information Technology	216,742	209,860	222,540	224,500	264,250	39,750
<b>TOTAL EXPEND.</b>	<b>1,962,850</b>	<b>2,154,856</b>	<b>2,099,899</b>	<b>2,227,690</b>	<b>2,426,090</b>	<b>198,400</b>

**Mission**

To maintain a level of management excellence that will achieve the most efficient and effective use of the resources allocated to the municipal government, for the benefit of the citizens of the Town of Mansfield.

**Program Purpose and Description**

The General Government departments listed above, includes those activities that are required by law or policy to support municipal government administration and operations. Also included are membership fees to organizations such as the Capitol Region Council of Governments (CROG) and the Connecticut Conference of Municipalities (CCM).





## **LEGISLATIVE – 11100**

The Town of Mansfield operates under the Council-Manager form of local government, with the Town Council acting as the legislative and policy-making body and exercising all powers of the Town except those specifically vested elsewhere by Town Charter or state statutes. The nine-member Town Council is elected biennially on an at-large basis. Council members serve without pay and elect one of their fellow members to serve as Mayor. The Town Council conducts its regular meetings on the second and fourth Monday of each month and holds special meetings as needed. The Council also has three standing committees - Committee on Committees, Finance, and Personnel. Ad hoc committees are appointed to review particular issues and to submit recommendations to the full Council.

### ***FY 2021/2022 Accomplishments***

- Continued to provide leadership and empowered municipal administration and staff to implement a wide range of modifications to municipal service delivery in response to the ongoing COVID-19 global pandemic
- Provided oversight, guidance, and policy direction to the Town Manager
- Engaged in careful, in-depth deliberation with respect to projects and initiatives that were proposed by the Town Manager to be funded by American Rescue Plan Act (ARPA) funding
- Enacted multiple resolutions designed to send a clear message that the Town of Mansfield is a welcoming and progressive community that is deeply committed to diversity, equity, inclusion, and sustainability.
- Maintained active involvement with the Mansfield Downtown Partnership (three Council members currently sit on the Partnership's Board of Directors). ♦
- Published a *Citizen's Guide to the Budget – 2022 Edition*. ♦

### ***FY 2022/2023 Goals & Objectives***

#### ***Economic Development***

**Goal:** Mansfield has a growing economy and diversified business base that helps to maintain the high-quality services desired by residents. ♦

#### **Objectives:**

- Continue to refine the “brand” for Mansfield and market the Town’s unique strengths.
- Create a business-friendly climate.
- In partnership with the University of Connecticut, develop a shared framework for economic development to help guide future commercial and residential growth in the community.
- Ensure that an appropriate amount of the Town’s American Rescue Plan Act funding allocation is used to offer direct funding support to local businesses.
- Leverage UConn Technology Park and the federally designated Opportunity Zone for economic development in Mansfield.
- With the Four Corners Sewer project now complete, focus redevelopment efforts to Four Corners area and other areas identified in the Plan of Conservation and Development.

### ***Education***

**Goal:** Mansfield provides high-quality public education for children and youth. ♦

**Objectives:**

- Ensure that construction of the new elementary school proceeds smoothly (i.e., in accordance with the detailed design and engineering plans) and that the school becomes operational – as planned – in the fall of 2022.
- Support high quality, affordable early childhood education.

### ***Financial Management***

**Goal:** Responsibly manage available financial resources to maintain quality services that are responsive to community needs. ♦

**Objectives:**

- Increase tax base (new growth), including further completion of Storrs Center and development of the Four Corners area, in a responsible manner.
- Sustain a Fund Balance in the Town's General Fund at approximately 15% of the operating budget over a five-year period.
- Provide sound governance of the Town's Recreation Program Fund and help shape a vision for the future of Mansfield Parks & Recreation that is both financially sustainable and responsive to the needs/desires of our community members.
- Balance service needs with revenue constraints.
- Continue to explore opportunities for sharing of regional services.

### ***Housing***

**Goal:** Mansfield maintains high-quality living conditions throughout the town. ♦

**Objectives:**

- With the newly established Affordable and Workforce Housing Committee serving as a lead, and having also recently finalized an affordable housing plan and established an Affordable Housing Trust Fund, continue to support affordable low- and moderate-income housing in Mansfield.
- Create a sense of place that attracts young families to Mansfield.
- Improve the Town's ability to respond to issues related to blighted and nuisance properties. Also, review strategies adopted in other jurisdictions to achieve an appropriate balance between owner-occupied and rental housing, particularly in residential neighborhoods.
- Continue to collaborate with UConn to address quality-of-life issues in off-campus neighborhoods, including student behavior.

### ***Human Services***

**Goal:** Provide access to high quality human services programs and services for persons of all ages.

**Objectives:**

- Enhance town-administered human service programs to ensure we more effectively reach vulnerable population efficiently and cost-effectively (i.e., fully leveraging federal and state funding sources).
- Participate in the newly established regional youth diversion program to promote principles of restorative justice
- Participate in regional collaborations with area human service agencies that offer assistance to Mansfield individuals and families.

### ***Infrastructure***

**Goal:** Mansfield maintains high-quality public facilities that support town goals. ♦

**Objectives:**

- Support the completion of the ongoing municipal facilities needs assessment study, including providing appropriate funding for associated schematic design work.
- Engage in practices and projects that promote energy efficiency, including but not limited to solar projects, and other sustainability improvements
- Reduce the Town's municipal government carbon footprint in an effort to respond to climate change.
- Improve accessibility and modifications to older Town facilities and parks for persons with disabilities.
- Encourage access to Town government and full transparency through electronic resources.
- Provide capital funding to conduct a recreation master plan.

***Open Space and Agriculture***

**Goal:** Preserve and maintain open space and viable working farms. ♦

**Objectives:**

- Preserve agricultural land through the purchase of development rights.
- Acquire, preserve, and maintain open space.
- Adopt land management plans for Town-owned open space.
- Support efforts to improve access to Town-owned open space.
- Support local food production through programming and available resources.

***Public Health***

**Goal:** Sustain active engagement in the Eastern Highlands Health District (EHHD) and other regional and statewide initiatives involved in overcoming the COVID-19 pandemic. ♦

**Objectives:**

- Continue to make municipal facilities available for EHHD testing sites as needed
- Continue to make municipal facilities available for EHHD vaccination sites as needed
- Develop and publish ongoing outreach and communications to help inform the public about ongoing efforts to respond to the pandemic

***Public Safety***

**Goal:** Mansfield public safety services-- police, fire and EMS-- protect life and property through a robust program of education, enforcement and preparedness. ♦

**Objectives:**

- Evaluate police service delivery options;
- Evaluate Fire Department staffing levels and impact on service delivery and costs.
- As part of the ongoing municipal facilities needs assessment study, ensure that any future plans to (re)design municipal facilities adequately addresses the presented and anticipated future needs of police and fire/EMS services.

***Town-University Relations***

**Goal:** Mansfield collaborates with UConn to achieve common goals, maximize the local economic benefits of the university's presence and address quality of life issues in off-campus neighborhoods.

**Objective:**

- Actively engage and cultivate effective working relationships with the next President of UConn.
- Ensure that the Town maintains active and productive engagement in the recently established Town/UConn working group that is developing a shared framework for economic development.

- Continue practice of using Town-University Relations Committee as a working committee, in addition to its information-sharing and reporting role.
- Through the Town-University Relations Committee, review feasibility of establishing annual student enrollment protocol under which the Town would have the opportunity to critically review UConn's enrollment projections and to provide meaningful feedback on the impact that significant enrollment changes may have on the Town, from a resource and quality-of-life perspective.
- Through the Town-University Relations Committee, review UConn student code of conduct to determine if it is adequate to address off-campus conduct, including conduct associated with Greek-affiliated organizations.

### ***Transportation***

**Goal:** Mansfield has a balanced, integrated transportation system that provides residents with viable options in getting from one place to another. ♦

#### **Objectives:**

- Support expanded adoption of Complete Streets design principles to make Town roadways accessible and usable by pedestrians and bikers.
- Develop an integrated network of sidewalks, bikeways and trails that connect residents with key community facilities and services.
- Improve Town roads to accommodate various modes of transportation.
- In close collaboration with UConn, address the need to pedestrian safety improvements in the Downtown Area (with a particular focus on Storrs Road and South Eagleville Road crosswalks).
- Research, and implement when possible, the feasibility of dedicated bicycle lanes on local roads.
- Actively participate in the Windham Region Transit District (WRTD) to improve services being provided in the regional transportation network.
- Coordinate with UConn on transportation initiatives that take into consideration increased demand.

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♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

*Legislative = linkage to Natural Systems; Open Space, Parks and Recreation; Community Heritage and Sense of Place; Community Life; Diversifying the Economy; Housing; Future Land Use and Community Design; Infrastructure; Stewardship and Implementation*

**Town of Mansfield**  
**Department: Legislative - 11100**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Noncertif.	1,471	4,247	1,593	1,000	1,600	600
Misc Benefits	37,827	37,899	29,838	41,530	41,830	300
Prof & Tech Services	50,095	38,150	53,420	59,500	59,500	-
Other Purch Services	10,707	13,570	9,151	14,900	11,900	(3,000)
Office Supplies	224	422	93	500	500	-
Other Supplies	788	388	286	2,500	3,000	500
<b>TOTAL EXPEND.</b>	<b>101,112</b>	<b>94,676</b>	<b>94,382</b>	<b>119,930</b>	<b>118,330</b>	<b>(1,600)</b>



## **MUNICIPAL MANAGEMENT - 12100**

The Town Manager serves as the chief executive officer for the Town of Mansfield charged with overseeing all town departments, and carrying out policies enacted by the Council. In addition, the Town Manager serves as the Director of Public Safety, the Personnel Officer and the legal Traffic Authority. The Town Manager attends all Council meetings, and has the right of full participation except for the right to vote. In addition, the Town Manager is responsible for producing an annual town budget and an annual town report. The Town Manager's Office staff members are directly responsible for the Town's human resources, risk management and capital improvement programs. The Town Manager's Office provides staff support to the Town Council and various advisory boards and committees.

The Town Manager's Office is responsible for the implementation of policies and initiatives, and supports the Town's economic development activities. Responsible for developing and administering the human resources plan, the Town Manager's department leads the Town's contract negotiations with its six unions and oversees the Town's risk management function. As Chief Executive for the Town, the Town Manager is responsible for all Town employees and acts to appoint, remove, and fix their compensation.

The Town Manager maintains an "open door" policy and is accessible to the members of the Town Council, the department heads and employees, and the members of the general public who wish to sit down and talk about any issue of concern.

### ***FY 2021/2022 Accomplishments***

- Developed proposed FY 2022/2023 operating and capital budgets. The Town's comprehensive budget document is a policy and communications tool that promotes open and transparent government.♦
- With community input and valuable input from each of the Town's municipal department heads, the Manager presented formal recommendations to the Town Council relative to the use of the Town's roughly \$7.5 million in American Rescue Plan Act (ARPA) funding. Authorized by the Council, the Town Manager and departments will begin action on projects and initiatives intended to provide expanded assistance to vulnerable populations, grow affordable housing, enhance the town's open space and recreational assets, improve key infrastructure, upgrade municipal facilities to reduce public health risks, and advance the ongoing local economic recovery.
- In close collaboration with the Human Resources Department, the Town Manager planned and implemented a successful hiring and onboarding process for the new Fire Chief.
- In close collaboration with the Human Resources Department, the Manager planned and implemented a successful competitive recruitment process for the vacant Director of Parks & Recreation position that culminated with the selection of a new Director.
- At the beginning of FY 2021/2022, the relationship between the Town and University of Connecticut (UConn) became fractured as a result of actions taken by UConn that eroded trust between the two entities. The Town took a strong public position about concerns for the relationship. Through sustained dialog and a commitment to reset the dynamic and establish shared economic development goals, senior officials with the Town and UConn have made significant progress to rebuild trust.

- The Mansfield Local Government Academy, a ten-session program designed to educate and familiarize citizens with all aspects of their Town government, launched successfully in the fall of 2021 with eleven participants completing the program. Informed citizens lead to more engaged citizens, and plans include offering this program annually.
- With the support of the Human Rights Commission, numerous local civic groups and residents committed to the furtherance of civil rights, the Town developed and unveiled a bold public art installation of the late Dr. Martin Luther King, Jr. as part of a 39-town initiative promoted by the RiseUp Group. The final mural, which was celebrated at a well-attended public event in November, is exceptional and is prominently displayed on the façade of the Mansfield Community Center to signal the community's commitment to diversity, equity and inclusion for generations to come.
- Town officials actively participated in an effort lead by the Mansfield Downtown Partnership to develop a new strategic plan for Downtown Storrs. This forward-looking plan, developed with feedback from a wide range of stakeholders, will serve as an effective roadmap for achieving desired forms of economic development and growth in the downtown.
- Obtained \$2.24 million in state funding to cover 80% of the anticipated cost (\$2.8 million) associated with the design and construction of an approximately one-mile long multi-use trail (10 ft. in width) intended to improve pedestrian safety along the section of the State Route 195 corridor between Tower Loop Road and the Four Corners.
- Completed a comprehensive municipal facilities needs assessment and programmatic use study that will help inform and guide the preparation of schematic design work, cost estimation, and other critical information gathering associated with pursuing potential significant upgrades to existing municipal facilities.
- In partnership with the Town's energy consultant and a solar developer, Town of Mansfield finalized plans to install a large-scale (roughly 2.4 MW) solar field at the site of the Town's existing capped landfill. This renewable energy project is expected to produce enough "green" electricity to offset approximately 95% of the Town's aggregate energy usage on an annual basis. Therefore, this installation will be a key contributor to the Town's efforts to achieve net neutrality by 2030.
- Sustained and enhanced the (bi)monthly Town e-newsletter (launched in February 2021) that includes a wide range of information, department/committee news, project updates, schedules of upcoming meetings and community events, and other items of use/interest to residents. ♦
- In close coordination with Mansfield Public Schools administration and the School Building Committee, the Town Manager led departments playing an active leadership role in the construction phase for the new Mansfield Elementary School (consolidating Goodwin, Southeast and Vinton schools). ♦
- In close coordination with Mansfield Public Schools administration and the Roof Building Committee, the Town's Facilities Department and Town Manager played an active leadership role in the replacement of the Mansfield Middle School roof and installation of roof-mounted photovoltaic system. ♦
- Conducted productive labor negotiations, in coordination with the Human Resources Department and the Town's attorney for employment law, which resulted in the ratification of fair/equitable successor collective bargaining agreement with the Public Works Employees Union and Professional & Technical Employees Union. ♦
- Provided consistent leadership in coordination with officials from the Eastern Highlands Health District and other pertinent agencies in response to the ongoing COVID-19 pandemic, including initiating a mask mandate to inhibit virus spread in public places in Mansfield.

- In close collaboration with the Department of Parks & Recreation, continued to perform analysis of the impacts of COVID-19 on Mansfield Community Center usage, membership levels, and revenue generation, and provided recommendations to the Town Council on how facility operations can be modified to address the situation.

### ***FY 2022/2023 Trends & Key Issues***

- Management will oversee implementation of the programs, initiatives and/or projects that the Town Council ultimately decides to pursue using the Town's American Rescue Plan Act (ARPA) funding.
- Management will be responsible for overseeing the development of practices and recommendations relative to sustaining fiscal health and maintaining high levels of municipal service in the face of COVID-19 impacts.
- Management will play an active/leading role in the Town's ongoing progress toward realizing its renewable energy and sustainability goals (i.e., net zero by the year 2030).
- Management will be an important partner in the opening of the new Mansfield Elementary School (planned completion in late-summer 2022). ♦
- Management will be an important partner in the conceptual design and planning process relative to needed upgrades and (re)construction of both municipal facilities and the Mansfield Middle School. ♦
- Management will continue to play an active role, in collaboration with the Mansfield Downtown Partnership (MDP) and other pertinent organizations, in developing strategies for enhancing the health and vitality of Mansfield businesses and the local economy. ♦
- The Town will complete a transition to new financial management software (MUNIS). ♦

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Effective appropriation/distribution of the Town's allotted ARPA funds (roughly \$7.5 million) in accordance with the funding decisions made by the Town Council.

#### **Objectives:**

- Achieve completion of those projects and initiatives (roughly 50% of all projects) that are deemed capable of being completed by the end of FY 2022/2023 with the intent of providing expanded assistance to vulnerable populations, growing affordable housing, enhancing the town's open space and recreational assets, improving key infrastructure, upgrading municipal facilities to reduce public health risks, and advancing the ongoing local economic recovery.
- Develop schematic designs and associated plans necessary to make progress on projects and initiatives (roughly 50% of all projects) that are capable of being completed by the end of FY 2023/2024 or FY 2024/2025 with the intent of providing expanded assistance to vulnerable populations, growing affordable housing, enhancing the town's open space and recreational assets, improving key infrastructure, upgrading municipal facilities to reduce public health risks, and advancing the ongoing local economic recovery.

**Goal:** Integrate strategic thinking and planning into all aspects of municipal operations to enhance the quality and efficiency of municipal services. ♦

**Objectives:**

- Successfully complete a Town Council goal-setting/prioritization retreat.
- Promote principles of strategic thinking/planning into the culture of the organization.
- Appropriately engage residents and other stakeholders in planning activities,
- Develop department-level strategic governance plans that help align day-to-day activities with longer-term goals and objectives.

**Goal:** Develop a vision for municipal facilities that effectively meets both current and anticipated future needs

**Objectives:**

- Develop schematic plans for those municipal facilities deemed to be in greatest needs of upgrades.
- Prepare cost estimates for the pre-construction and construction phases of associated municipal facility projects (i.e., preparation of construction documents, land acquisition if necessary, permitting, project management, site prep, demolition if necessary, and (re)construction of buildings.)
- Administer extensive stakeholder engagement and information-sharing campaigns intended to educate voters about municipal facility needs and associated project budgets in advance of any potential bond referendum.

**Goal:** Achieve substantial improvement in the financial health/sustainability of the Mansfield Community Center.

**Objectives:**

- Ensure that amenities and programs meet member/resident desires and expectations as evaluated using a comprehensive survey instrument
- By the end of June 2023, ensure that membership levels have recovered to pre-pandemic levels (i.e., December 2019)
- Reverse declining revenue trends and ensure that >75% of operating expenses are being recovered from member/user fees.
- Cultivate relationships with major donors and/or corporate sponsors such that >10% of operating expenses are being recovered from these philanthropic sources.

**Goal:** Continue the comprehensive economic development program for the Town of Mansfield. ♦

**Objectives:**

- In partnership with the University of Connecticut, develop a shared economic development framework to help expedite and build stakeholder consensus around desired growth/development.
- Serve as an active/contributing member of the MDP Board of Directors.
- Continue to staff Economic Development Commission (EDC).
- Increase business retention and recruitment.
- Enhance staff resources to implement goals and objectives.
- Focus on Federal Economic Opportunity Zone to encourage smart economic growth in that area of Mansfield.
- Elevate the Town of Mansfield's profile, and support the economic vitality of the community and the brand promise: Mansfield is a great place to live, learn, do business, work, play and visit

**Goal:** Continue to make demonstrable progress in the area of diversity, equity and inclusion across all aspects of municipal services and operations. ♦

**Objectives:**

- Complete the required components (i.e., convening community leaders in a community listening session focused on welcoming) associated with participation in the *Rural Welcoming Initiative* organized by Welcoming America.
- Continue to lend institutional support to the activities and initiatives of the Town of Mansfield's Human Rights Commission.

**Goal:** Continue coordination of various environmental initiatives. ♦

**Objectives:**

- Help facilitate the successful construction of a net zero new elementary school, and market the benefit to the community
- Evaluate additional opportunities for solar and other renewable energy systems.
- Ensure that the Town remains on a trajectory to achieve its goal of net zero energy consumption/emissions by the year 2030.
- Leverage Mansfield's continued participation in SustainableCT certification program.

**Goal:** Ensure competitiveness and equity in employee compensation while also ensuring compensation levels are fiscally sustainable from a municipal finance standpoint.

**Objectives:**

- Analyze employee compensation in the context of the broader municipal job market
- Finalize a mutually agreeable successor collective bargaining agreement with the Fire Fighters Union.

**Goal:** Improve tradition of open, accessible and transparent government. ♦

**Objectives:**

- Publish the 2023 edition of the *Citizen's Budget Guide*.
- Enhance communication with citizens using efficient, engaging tools including an overhaul of the Town's website and enhancements to social media presence.
- Continue publication of a comprehensive (bi)monthly e-newsletter
- Improve citizen access to Town's financial records via the Town website and other tools and resources (i.e., use of software that enables the town's annual budget and capital improvement plan to be easily accessed/queried using a web-based format).
- Administer second year of the Mansfield Local Government Academy, designed to provide valuable educational and public engagement opportunities while cultivating citizen familiarity with local government

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♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.  
*Municipal Management = linkage to Government; Sustainability & Planning; Town-University Relations.*

**Town of Mansfield  
Department: Municipal Management - 12100**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages			244,874	272,970	288,380	15,410
Misc Benefits				8,110	7,580	(530)
Prof & Tech Services				1,500	20,070	18,570
Other Purch Services						-
School/Library Books				680	780	100
Office Supplies				2,500	2,000	(500)
Other Supplies						-
Equipment						-
<b>TOTAL EXPEND.</b>			<b>244,874</b>	<b>285,760</b>	<b>318,810</b>	<b>33,050</b>
<b>TOTAL REVENUES</b>						
<b>Positions:</b>						
Town Manager	1.00	1.00	1.00	1.00	1.00	-
Assistant Town Mgr	1.00					-
Executive Assistant	1.00	1.00	1.00	1.00	1.00	-
Communications Speci			1.00	1.00	1.00	-
<b>Total Full Time Equiv.</b>	<b>3.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
Paid from Other Funds	0.50		0.50	0.50	0.50	-
Paid from General Fund	2.50	2.00	2.50	2.50	2.50	-



## **HUMAN RESOURCES - 12200**

The Human Resources Department is responsible for administering the Human Resources programs for the Town, Eastern Highland Health District, Mansfield Downtown Partnership, Mansfield Housing Authority, and Mansfield Discovery Depot. Components of the Human Resources programs include, but are not limited to, talent acquisition, compensation, classification and payroll, benefits administration, training and development, employee/labor relations, policy development and compliance, performance management and retention of employees, workers' compensation and people risk management. The department also supports various Town committees such as Personnel, Ethics Board, Human Rights and an Education Safety Committee for the Town, Region 19, and Mansfield Board of Education. Specific rules and regulations governing the Human Resources programs are set forth in section C601 of the Charter, relevant state and federal regulations, the Personnel Rules, collective bargaining agreements and other personnel policies of the Town.

### ***FY 2021/2022 Accomplishments***

- Recruited and filled various full-time and part-time positions for the Town and Eastern Highland Health District, such as parks & recreation director, staff accountant, environmental health inspector, public health nurse and recreation coordinator.
- Reviewed and communicated the impact on employees in regards to Governor Lamont's continued Executive Orders related to the ongoing Coronavirus pandemic.
- Collaborated with David O'Brien of Work Choice Solutions in creating, distributing, and providing the final data for the Town Manager's six-month performance appraisal survey
- Conducted quarterly labor-management meetings with Public Works and Fire unions.
- Reviewed, responded to and resolved labor grievances for Fire Fighters bargaining unit members.
- Created a flexible interviewing process to enable both in-person and virtual interviews to fill open positions during the pandemic.
- Completed benefits open enrollment for the Town, EHHD, MDP, and Mansfield Housing Authority in November for both employees and Town retirees.
- Participated in and provided guidance to the following Town committees: Personnel, Ethics, Human Rights and Safety/Wellness Committee.
- Completed sexual harassment complaint investigation filed against an employee in Eastern Highlands Health District as reported by an individual who attended a vaccine clinic. Investigation was inconclusive.
- Coordinated and participated in the Professional/Technical and Public Works union negotiations. Finalized both Collective Bargaining Agreements (CBA) improving the current format to one that can be easily updated.
- Met with employees and processed paperwork for short-term disability claims and retirements for employees.
- Finalized and communicated the Remote Work Policy to department heads and employees.
- Created a paper-based vaccine tracking process for Town staff and provided data to both the Town Manager and Town Council. Drafted a vaccine mandate policy based on the OSHA-ETS guidelines and examples implemented by other Connecticut towns.

- In collaboration with the Parks & Recreation Department provided First Aid training for Department of Public Works employees who had continually asked for this training at labor/management meetings.
- Reestablished the Annual Health and Wellness Fair that took place in October 2021.

***FY 2022/2023 Trends & Key Issues***

- Impact of the ongoing pandemic on the workforce and the vaccination program rollout.
- Attending meetings to initiate the conversion and implementation project to shift payroll and human resource data from ADMINS to MUNIS.
- Coordinate the beginning of contract negotiations for the Fire Fighters Union contracts.
- Recruit and fill various vacant staff positions resulting from resignations or retirements.
- Collaborate with the Fire Chief to review, update and communicate the current Safety and Wellness mission statement.
- Review current compensation practices and salary steps for both the Professional/Technical and Public Works unions resulting from the union negotiations.
- Monitor ongoing Federal and State legislation that impact and require changes to the employee population such as minimum wage updates and general employment practices.

***FY 2022/2023 Goals & Objectives***

**Goal:** ♦ Continue to update personnel policies to promote a culture of ethical behavior, fair and equitable treatment of employees, and compliance with state and federal regulations.

**Objectives:**

- Review and revise Personnel policies.
- Implement changes to policies resulting from the ongoing pandemic.

**Goal:** ♦ Review current CBA for the Fire Fighters Union - IAFF in anticipation of upcoming union negotiations.

**Objectives:**

- Complete negotiation of the Fire Fighters Union - IAFF Union contract with an effective date of July 1, 2022.

**Goal:** ♦ Continued participation in various committee meetings.

**Objectives:**

- Personnel, Ethics, Human Rights, and Safety & Wellness.

**Goal:** ♦ Successful human resources management and payroll conversion from ADMINS to MUNIS.

**Objectives:**

- Ensure the cutover to a new system happens seamlessly and employees become engaged in utilizing self-service.

**Goal:** ♦ Review part-time employees transactions for consistency. (GWI, Performance Reviews)

**Objectives:**

- Ensure HR practices are consistently handled by each department for every part-time employee.
- Implement changes where required and necessary for each department across the organization

**Goal:** ♦ Move current paper transactions to an on-line, self-service environment.

**Objectives:**

- Implement Mission Square 457

♦ Denotes accomplishment, goal or objective links to the Town's nine strategic vision points.

*Human Resources = linkage to Government.*

<b>Human Resources</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Recruitments</b>			
Number of internal recruitments conducted	20	17	15
Number of external recruitments conducted	20	17	15
Applicants tested/interviewed (regular positions)	2	3	4
New hires, full-time & part-time (regular positions)	8	10	6
New hires, part-time (non-regular positions)	50	75	100
Internal promotions, full-time & part-time (regular positions)	0	2	1
<b>Grievances Filed</b>	2	2	2
Number of full-time regular employees that left municipal service (excluding retirements)	4	3	4
Number of full-time regular employees that left municipal service for retirement	4	2	3
Personnel and administrative policies reviewed/updated or drafted/adopted	0	2	4
Training workshops offered to the workforce at large	2	4	20

**Town of Mansfield**  
**Department: Human Resources - 12200**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	313,053	448,735	114,368	103,700	133,420	29,720
Misc Benefits	10,776	9,297	4,717	10,700	14,590	3,890
Prof & Tech Services	16,570	18,393	1,617	1,000	900	(100)
Other Purch Services	4,927	3,463	6,106	3,000	750	(2,250)
School/Library Books	83		57	1,400		(1,400)
Office Supplies	4,794	6,011	6,276	3,100	5,550	2,450
Other Supplies	3,759	20,508	2,123	4,350	4,800	450
Equipment		268				-
<b>TOTAL EXPEND.</b>	<b>353,961</b>	<b>506,674</b>	<b>135,264</b>	<b>127,250</b>	<b>160,010</b>	<b>32,760</b>
<b>TOTAL REVENUES</b>						
<b>Positions:</b>						
Director of HR		1.00	1.00	1.00	1.00	-
Senior HR Specialist		1.00	1.00			-
HR Specialist	1.00		0.54	1.54	2.00	0.46
<b>Total Full Time Equiv.</b>	<b>1.00</b>	<b>2.00</b>	<b>2.54</b>	<b>2.54</b>	<b>3.00</b>	<b>0.46</b>
Paid from Other Funds	0.23	1.07	1.07	1.07	1.07	-
Paid from General Fund	0.77	0.93	1.47	1.47	1.93	0.46



**TOWN ATTORNEY - 13100**

The Town Council appoints the Town Attorney, who must be an attorney-at-law admitted to practice in the State of Connecticut. It is his or her responsibility to appear for and to protect the rights of the Town in all actions, suits or proceedings brought by or against the Town or any of its agents. The Town Attorney renders written opinions on questions of law involving the powers and duties of the Town Council, Town Manager, Town officers, boards and commissions. The Town Attorney also prepares or approves ordinances, resolutions, forms of contracts and agreements, and appeals orders, decisions and judgments. The Town is currently represented by the firm of O'Malley, Deneen, Leary, Messina & Oswecki.

In special circumstances, such as labor and employment law, environmental law and bond proceedings, the Town may employ the services of an additional attorney. The Town is currently represented by the firm of Kainen, Escalera, and McHale PC for labor and employment matters. The firms of Murtha Cullina LLP and Pullman & Comley LLC were appointed as special legal counsel for solar and other renewable energy projects.

Beginning in FY 2016/17, management included the budget for Labor Attorney services in the Town Attorney program budget. Labor Attorney services was previously included in the Human Resources budget.

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
HR Attorney	4,638	19,299	11,157	25,000	20,000	(5,000)
Town Attorney	52,086	50,940	57,994	62,500	62,500	-
<b>TOTAL EXPEND.</b>	<b>56,724</b>	<b>70,239</b>	<b>69,150</b>	<b>87,500</b>	<b>82,500</b>	<b>(5,000)</b>



**PROBATE COURT – 13200**

The Tolland-Mansfield Probate District serves the Towns of Coventry, Mansfield, Tolland and Willington, and is located in the Tolland Town Hall, 21 Tolland Green, Tolland, CT 06084. Ms. Barbara Gardner Riordan was elected to a four-year term as Judge of Probate for the Probate District.

The Probate Court has jurisdiction over decedents’ estates, testamentary trusts, guardianships of minors’ estates, conservatorships of the estate and person of incapacitated adults, voluntary conservatorships, guardianships of persons with mental retardation, commitments of the mentally ill, and changes of names for adults and minors. The Probate Court is also responsible for terminations of parental rights, removal of guardians of minors, emancipation of minors, and adoptions. As of January 1, 2015, the Court no longer accepts applications for passports.

The Probate Court carries out its duties by holding hearings on the various types of applications filed with the Court and as a means of reviewing the work of fiduciaries appointed by the Court. State law mandates that all Court filings be recorded and indexed, much the same way as land records are maintained by town clerks. Although many of the Court’s proceedings and records are open to the public, certain types are mandated confidential by state law, such as adoptions, most other children’s matters, commitments and mental retardation guardianship matters occurring after the year 2000.

The four municipalities in the district support the Probate Court with office facilities, utilities and supplies. The towns also fund the microfilming and preservation of Court records. Other financial support comes through fees that are paid by petitioners filing applications and fees assessed against decedents’ estates. All fees are established by state law. These fees provide the funds to cover the judge’s compensation, also set by statute, and other Court expenses, such as staff salaries and minor miscellaneous expenses.

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Other Purch Services	8,846	10,185	9,608	10,100	10,000	(100)
<b>TOTAL EXPEND.</b>	<b>8,846</b>	<b>10,185</b>	<b>9,608</b>	<b>10,100</b>	<b>10,000</b>	<b>(100)</b>



## **TOWN CLERK - 15100**

Five hundred and ninety-one Connecticut General Statutes dictate and affect the work of Town Clerks. Examples of statutory responsibilities include: recording, indexing and maintaining all land records and maps; conducting the absentee ballot program; reporting and verifying election results; maintaining a record of elected and appointed officials; issuing dog and sports licenses; providing copies of documents and records as requested; filing liquor permits, veteran discharge papers and trade name certificates; processing permits for raffles and games of chance; recording and certifying the appointments of other notaries; and filing and maintaining all agendas, schedules and minutes for the Town's boards and commissions. The Town Clerks also serve as Registrars of Vital Statistics and record, index, maintain, and issue birth, marriage, and death records as well as burial permits. The Connecticut General Statutes set the fees for Town Clerk services and the revenue received is either deposited in the General Fund of the Town or remitted to the State.

The Office of the Town Clerk is a major source of information for residents, visitors, and other Town departments and performs several additional duties for the Town including: overseeing the records management program; processing Freedom of Information (FOI) requests; filing and storing municipal documents of legal and historical importance; updating Mansfield's Code of Ordinances; providing notary services; and processing mail for the town hall. The Town Clerk serves as the Clerk to the Town Council and is responsible for minutes, legal notices, and certification of documents and serves as staff to the Committee on Committees and the Cemetery Advisory Board.

### ***FY 2021/2022 Accomplishments***

- Obtained a \$7,500 Historic Documents Preservation Grant to enhance digital images of our oldest land records and import the images into our current system. ♦
- Achieved departmental performance benchmarks in furtherance and enhancement of accessibility, preservation, customer service and knowledge. ♦
- Upgraded to the State's new electronic death registry system to improve timeliness, efficiency, accuracy, and disease tracking and reporting. ♦
- Implemented electronic land record recording software and supplemental land record software for digital, online access to historical land records. ♦
- Earned Town Clerk certifications. ♦

### ***FY 2022/2023 Trends & Key Issues***

- Promoting records accessibility and preservation, providing outstanding customer service, and expanding our municipal and professional knowledge are the key values within the Office of the Town Clerk. In support of these values, our goals include the continued migration of records from paper to electronic files, improvement of our organizational systems, and pursuit of trainings and certification. Software systems designed to support our goals have been identified and the procurement of such systems will have critical impacts on goal achievement. The pandemic has underscored the value of providing modern, digital, online services and we remain committed to being at the forefront of our profession.

**FY 2022/2023 Goals & Objectives**

**Goal:** Increase records accessibility and further preservation work. ♦

**Objectives:**

- Apply for FY 2022/23 Historic Documents Preservation Grant funding to increase records accessibility and support preservation efforts. ♦
- Back file 800 land and vital instruments. ♦
- Create or improve two record organizational systems. ♦
- Complete implementation of board and committee software. ♦
- Implement measures to further modernize dog license records and payment processes. ♦

**Goal:** Support learning and professional development for service enhancements. ♦

**Objectives:**

- Participate in a minimum of four professional development events per staff member. ♦
- Improve two customer service processes. ♦

♦ Denotes accomplishment, goal or objective linked to *Mansfield Tomorrow*, the Town's strategic plan.

*Town Clerk* = linked to *Community Heritage and Sense of Place; Implementation and Stewardship; Community Life*

<b>Town Clerk</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Open and Transparent Government</b>			
Total number of freedom of information (FOI) requests processed	55	80	80
Record Series and Indexes digitized	46	46	46
Percentage of permitted records/indexes available online	74%	74%	74%
Percentage of restricted access records/indexes online	66%	66%	66%
<b>Statistics</b>			
Vital statistics filed	289	240	240
Land transaction documents recorded	2406	2480	2480
Total number of all licenses (dog, hunting, fishing, etc.) issued	1710	1710	1710
<b>Board and Committees (as of June 30<sup>th</sup>)</b>			
Total number of elected boards	6	6	6
Total number of elected officials	45	45	45
Total number of appointed boards and commissions	30	30	30
Total number of appointed board and commission members	224	231	231

**Town of Mansfield  
Department: Town Clerk - 15100**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	183,354	189,459	201,863	208,280	218,440	10,160
Misc Benefits	1,762	1,145	1,905	2,030	1,530	(500)
Prof & Tech Services	1,195	2,754	1,195	5,760	4,600	(1,160)
Other Purch Services	21,654	23,268	23,334	24,700	24,500	(200)
School/Library Books	234		260	260	240	(20)
Office Supplies	872	4,260	3,427	3,060	3,040	(20)
Other Supplies	43			500	500	-
Equipment						-
<b>TOTAL EXPEND.</b>	<b>209,114</b>	<b>220,886</b>	<b>231,984</b>	<b>244,590</b>	<b>252,850</b>	<b>8,260</b>
<b>TOTAL REVENUES</b>	<b>205,802</b>	<b>212,220</b>	<b>331,870</b>	<b>205,670</b>	<b>296,410</b>	<b>90,740</b>
<b>Positions:</b>						
Town Clerk	1.00	1.00	1.00	1.00	1.00	-
Assistant Town Clerk	2.00	2.00	2.00	2.00	2.00	-
<b>Total Full Time Equiv.</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	-
Paid from General Fund	3.00	3.00	3.00	3.00	3.00	-



## **REGISTRARS OF VOTERS – 15200**

Under Title 9 of the Connecticut General Statutes, the Registrars of Voters are mandated to maintain the voter registration records for the Town of Mansfield. The staff consists of two registrars, one Democrat and one Republican, plus one deputy for each party and an administrative assistant. The Registrars are elected every two years and the deputies are appointed by the Registrars. As of January 2022 there were 8,360 registered voters (active) in Mansfield. The duties of the Registrars include: registering new voters; ensuring the accuracy of the official registry list (manual and computerized); running mandated registration sessions; managing elections, primaries and referenda; recruiting and training poll workers; implementing Election Day Registration; establishing a Central Absentee Ballot counting location; testing and preparing the Accuvote Voting System and Independent Voting System; assisting the Town Clerk in formatting and ordering ballots and certifying the number with the Secretary of the State's (SOTS) office; organizing materials for moderators and poll workers; conducting the annual canvass of registered voters; certifying petitions; organizing and supervising check-in for the Annual Town Meeting and all special town meetings; and conducting voter outreach in the local high school, nursing home and university. An additional function that was added in 2020, and will likely continue in the future, was assisting the Town Clerk's office with absentee ballot registration and distribution. Assistance includes checking voter lists prior to election to ensure each Absentee Ballot received and verified by the Town Clerk is notated on the Check-In List at the polling place.

### ***FY 2021-2022 Accomplishments***

- Conducted a successful Municipal election (Nov 2021) with in-person and absentee voters under COVID restrictions.
- Collaborated closely with the Town Clerk in ordering and reordering replacement ballots due to late changes made in endorsement of Municipal candidates.
- Conducted an audit of the tabulator from District 2 (chosen by SOTS in a random State lottery). The results verified the accuracy of the machine.
- Conducted a comprehensive Canvass of registered voters to update our current active voter list.
- Conducted comprehensive training sessions for all poll workers involved with the November Municipal Election.
- Processed 4936 additions, removals, and changes to voter registrations.
- Participated in the Celebrate Mansfield Festival in the fall as a means to recruit poll workers, and encourage potential voters to register and answer questions regarding voter rights and locations for voting.
- Resulting from the office renovation, we were able to utilize our small space more efficiently and gain additional workspace, especially geared for remapping in Redistricting.
- Responded to several FOI requests for records relating to the 2020 election.

### ***FY 2022-2023 Trends and Key Issues***

- Execute Redistricting as directed by the State Legislature every ten years. Major changes are expected. Many voters will need to be informed of their changed Polling Place.
- Conduct annual Canvass utilizing various approved sources to update voter records.

- Prepare for State Primaries in August and election in November 2022 with anticipated increase in absentee voting as well as in-person voting.
- Expect 2000-3000 additional registrations in the two months preceding the November election due to anticipated return of UConn students to campus. This would also affect the Election Day Registration option for voters with a possible 1,000 voters to be processed that day.
- Hold voter registration at E.O. Smith High School, depending on pandemic restrictions.
- Administer E.O. Smith Budget Referendum and Annual Town Meeting Budget vote.

### ***FY 2022-2023 Goals and Objectives***

**Goal:** To continue to bring the operations of the office to a higher level of efficiency

**Objectives:**

- Complete Registrar Certification utilizing online classes instituted in 2021.
- Review procedural changes and proposed changes in voter registration and voting rights and institute them as they become law.

**Goal:** To continue to promote fair, responsible, efficient, safe and accessible elections.

**Objectives:**

- Intensify the training sessions in an effort to help our poll workers understand every facet of the voting process.
- Enlist additional people to serve as Moderators and Assistant Registrars – the backbone of the polling place.

**Goal:** To continue to increase public outreach, awareness and participation.

**Objectives:**

- Establish a presence on campus prior to Election to encourage student registration prior to Election Day in order to reduce Election Day Registrations.
- As pandemic restrictions are relaxed, work closely with campus student groups to oversee student-led registration drives.
- Hold voter registration at E.O. Smith High School in conjunction with neighboring towns dependent on pandemic restrictions.

**Town of Mansfield**  
**Department: Registrars/Elections - 15200**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	69,256	41,244	53,782	62,930	74,370	11,440
Misc Benefits	1,520	2,475	450	2,780	2,550	(230)
Repairs/Maintenance	3,896	2,125	2,000	2,500	2,500	-
Other Purch Services	28,765	11,375	17,852	21,430	34,190	12,760
Office Supplies	1,182	237	789	1,750	1,750	-
Other Supplies	4,272	4,562	1,882	8,300	4,870	(3,430)
Equipment						-
<b>TOTAL EXPEND.</b>	<b>108,892</b>	<b>62,019</b>	<b>76,755</b>	<b>99,690</b>	<b>120,230</b>	<b>20,540</b>
<b>TOTAL REVENUES</b>						
<b>Elected Officials:</b>						
Registrars	1.12	1.17	1.19	1.19	1.19	-
Deputy Registrars	0.76	0.40	0.40	0.40	0.40	-
Admin. Assistant	0.76	0.54	0.54	0.54	0.54	-
<b>Total Full Time Equiv.</b>	<b>2.64</b>	<b>2.11</b>	<b>2.13</b>	<b>2.13</b>	<b>2.13</b>	<b>-</b>
Paid from General Fund	2.64	2.11	2.13	2.13	2.13	-



## **FINANCE - 16000**

The Finance Department consists of three Divisions: Assessment, Revenue Collection and Shared Financial Management Services. The Assessor's Office administers the Town's property tax program in accordance with the Connecticut General Statutes. On an annual basis, the Assessor's Office compiles the Grand List of taxable and tax-exempt property. This listing is comprised of real estate (residential and commercial), motor vehicles and personal property owned or leased by businesses located in Mansfield.

Revenue Collection is responsible for the administration of billing and collecting taxes, sewer assessments, sewer use charges, special assessments, refuse removal fees, Eastern Highlands Health District quarterly bills, self-pay medical and life insurance bills for both Town and Board of Education retirees, parking ticket processing, and collection and other miscellaneous collectibles. Town-wide copying and central services expenditures are also included within the Finance Department budget.

Shared Financial Management Services are reported in the Management Services Fund. The Town's share of financial management services is included under Shared Services in the Finance Department.

### ***FY 2021/2022 Accomplishments***

- Finalized the October 1, 2020 Grand List, which after the March 2021 Board of Assessment Appeals' hearing judgments, had net taxable value: \$1,161,171,459. ♦
- Enabled taxpayers to file "Personal Property Declarations" electronically with previously declared values populated automatically into the system, saving taxpayers' time. Electronic declarations, reviewed quickly, require less time spent on data processing. ♦
- Processed 488 real property ownership changes, including 289 sales transactions, verified through MLS, and reported, monthly according to law, to the Office of Policy and Management.
- The 2021 year saw a return to in-person services in Town Hall; however, the Assessor's Office continued efficiently using technology, to disseminate information, answer taxpayer's questions, and file forms, including motor vehicle proofs, online. ♦
- The COVID-19 pandemic forced a heavier reliance on Geospatial Data and close liaison with other departments to conduct virtual reviews and permit inspections for new construction, additions, remodels, decks, sheds, garages, etc. This change, in turn, led to streamlined processes and increased productivity for the office. ♦
- Processed tax exemption applications for low- to moderate-income residents, Elderly/Disabled Homeowners and additional Veterans programs. ♦
- Maintained stability in the Collection rate during the national pandemic, while providing excellent customer service and a friendly environment for taxpayers.
- Created office calendars with complete detailed dates of office plans, mailings and due dates regarding all revenue collections.
- Worked with Invoice Cloud to fix certain issues with our online payment issues, including implementing new payment options for students and parents.

### ***FY 2022/2023 Trends & Key Issues***

- The initial onset of the COVID-19 pandemic halted in-person services. The Governor's suspension or delaying of filing requirements and reporting deadlines related to

assessment practices and procedures allowed for the execution and implementation of more virtual technologies. The past fiscal year, the Assessor's Office continued to build on the use of those platforms and was able to perform duties without complications. There are no longer any filing exceptions or delays imposed for any of the programs or reports administered by this office. Staff will continue to evaluate new technology to save time and taxpayer's dollars to accomplish critical tasks.

- Likely attributable to the COVID-19 pandemic is a huge surge in the volume of residential property sales locally and statewide. Not only has the number of homes listed in the market increased, but sale prices have jumped from where they were a few years ago, and the length of time listed for sale has decreased.
- Mansfield is also seeing more commercial property sales activity, with a number of apartment complexes changing hands last year and proposed new developments in the works.
- Another peculiar trend witnessed is the increase in car values, especially used car values. Like many industries, auto manufacturers are challenged obtaining raw materials due to supply issues and new cars prices are high. No longer are used car values declining each year. Due to demand, now they are increasing year over year making it likely that a vehicle's assessment will be higher in 2022, than it was in 2021 and 2020.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Utilize new and existing technology to continue to improve our efficiency in completing our tasks, thereby saving time, reducing clerical errors, promoting safety, facilitating positive public relations and conserving taxpayer dollars.

#### **Objectives:**

- Increase taxpayer participation with filing declarations online by promoting benefits, in person and online.
- Maintain Assessor page of the website to timely disseminate pertinent information to the public including exemption programs and filing deadlines, and implement additional communications methods including press releases, etc.
- Ensure that the data presented through our GIS platform is accurate and updated in a timely manner.
- Collaborate with the GIS Coordinator and other interested Departments to make sure that we have the appropriate products and tools to increase productivity.
- Conduct a greater number of virtual inspections using new technology subscriptions.

**Goal:** Incorporate additional storage systems, for both historical records preservation and FOIA records retention requirements.

#### **Objectives:**

- Purchase additional filing cabinets to store files, which, have to be, housed for 10-15 years, making them easily accessible and safely stored. Reduce the use of cardboard banker's boxes, where the files are not as accessible, nor easily stored.
- Reorganize outer office to accommodate new cabinets and maintain professional appearance.

**Goal:** Address any issues related to online payments to meet the increased need for online payment options.

**Objectives:**

- Meet with Invoice cloud to see if there are enhancements that the Collector's office can leverage to better suit the needs of our residents.
- Research alternative vendors to support the billing needs of the Collector's office.

**Goal:** Continue to review our office procedures to increase collections, productivity, and efficiency.

**Objectives:**

- Continuously update our office manual and newly created running calendar as software, statutes, and taxpayers' needs change.
- Question and review office policies for all types of revenue collection to look for ways to improve service and speed within our department.

◆ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Finance = linkage to Stewardship and Implementation*

<b>Revenue Collection</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Accounts</b>			
Total number of tax accounts	19146	18944	19000
Total number of billings	33,524	33,582	33,786
Total number of delinquent accounts	5,004	4,962	5,050
<b>Collections</b>			
Collection rate on current levy	99.00	98.8	98.8
Payments received online or electronically	4,863,251	6,134,796	6,500,000
Payments received in-person or by mail	36,728,185	35,865,204	36,000,000
Percentage of total payments received online or electronically	11.7	14.6	18.0
Total dollar value of delinquent tax collections	324,974	317,987	325,000
Delinquent accounts sent to the collection agency or marshal	1330	1221	1250

<b>Property Assessment</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Inspections and Assessment</b>			
Residential inspections conducted	261	225	125
% of residences inspected in preparation of the 2019 revaluation	4.5%	3.9%	2.2%
Commercial inspections conducted	20	20	20
Real property ownership changes processed	488	350	350
Pro-rates of new construction	10	10	10
Crumbling Foundation Insp/Adjustments	15	15	15
<b>Assessment Appeals</b>			
Tax assessment appeals received	15	10	10

<b>Property Assessment (Continued)</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
Percentage of tax assessment appeals resulting in an adjustment to assessed value of property	87%	34%	34%
<b>State Mandated Exemptions and Programs</b>			
Additional Veterans exemption applications received/renewed	27	27	27
Percentage of applications approved for exemptions	100%	100%	100%
Elderly Homeowners applications received/renewed	79	79	79
Percentage of applications approved for tax reductions	100%	100%	100%
All other exemption applications and/or carryovers	1037	1037	1037
<b>Local Option Exemptions and Programs</b>			
Ambulatory, disabled, homeowners, veterans	81	78	78
Farm/Forest	264	264	263
<b>Town-wide Data</b>			
Total assessed dollar value of net Grand List	1,133,261,177*	1,161,171,459	TBD
Mill rate	31.38	31.38	TBD
*Figure is <i>before</i> Fixed Assessment Agreement applied for EDR properties			

**Town of Mansfield  
Department: Finance**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	349,679	386,117	396,852	399,470	420,680	21,210
Benefits						-
Misc Benefits	3,584	1,936	3,799	8,140	8,430	290
Prof & Tech Services	457,543	476,180	497,322	516,970	563,670	46,700
Repairs/Maintenance						-
Other Purch Services	81,065	74,232	72,670	90,510	81,440	(9,070)
School/Library Books	1,019	1,353	1,699	1,230	2,850	1,620
Office Supplies	5,669	5,801	6,099	9,350	9,390	40
Other Supplies	1,653	21,907	27,410	2,700	2,850	150
Equipment	7,247	9,490	9,490		9,800	9,800
<b>TOTAL EXPEND.</b>	<b>907,459</b>	<b>977,017</b>	<b>1,015,342</b>	<b>1,028,370</b>	<b>1,099,110</b>	<b>70,740</b>
<b>TOTAL REVENUES</b>	<b>43,387,278</b>	<b>43,869,107</b>	<b>44,658,255</b>	<b>46,476,907</b>	<b>50,380,846</b>	<b>3,903,939</b>
<b>Positions <sup>(1)</sup>:</b>						
Collector of Revenue	1.00	1.00	1.00	1.00	1.00	-
Revenue Specialist	1.00	1.00	1.00	1.00	1.00	-
Revenue Clerk	0.50	0.50	1.00	1.00	1.00	-
Assessor	1.00	1.00	1.00	1.00	1.00	-
Property Appraiser	1.00	1.00	1.00	1.00	1.00	-
Ass't. to the Assessor	1.00	1.00	1.00	1.00	1.00	-
<b>Total Full Time Equiv.</b>	<b>5.50</b>	<b>5.50</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	-
Paid from Other Funds	0.50	0.50	0.50	0.50	0.50	-
Paid from General Fund	5.00	5.00	5.50	5.50	5.50	-

<sup>(1)</sup> Staffing for Shared Financial Services is included in the Management Services Fund



**INFORMATION TECHNOLOGY – 16600**

Shared Information Technology Services are reported in the Management Services Fund. The Town’s share of information technology services is included under professional and technical services under Information Technology.

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Prof & Tech Services	216,742	209,860	222,540	224,500	264,250	41,710
<b>TOTAL EXPEND.</b>	<b>216,742</b>	<b>209,860</b>	<b>222,540</b>	<b>224,500</b>	<b>264,250</b>	<b>41,710</b>

**Town of Mansfield  
Expenditure Budget Summary by Activity  
Public Safety**

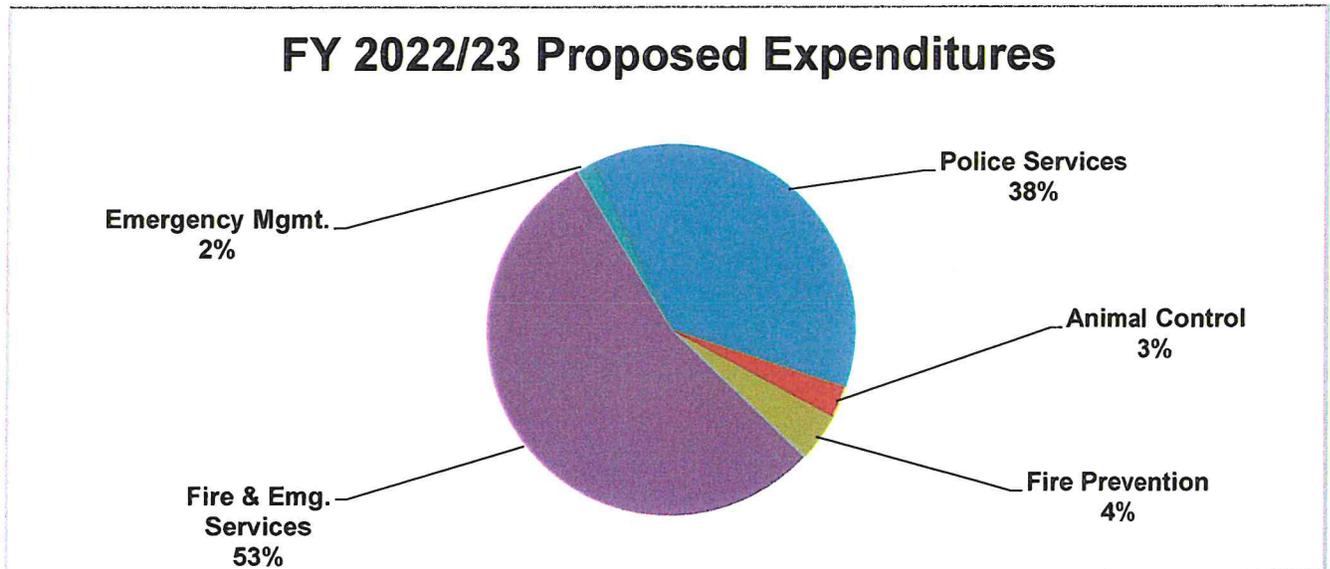
Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Departments:</b>						
Police Services	1,769,925	1,793,208	1,603,892	1,815,260	1,916,190	100,930
Animal Control	106,725	106,264	109,884	136,130	138,950	2,820
Fire Prevention	173,204	189,084	164,751	212,060	221,470	9,410
Fire & Emerg Services	2,073,269	2,217,798	2,366,703	2,505,170	2,791,920	286,750
Emergency Mgmt.	64,233	66,022	65,371	73,080	75,860	2,780
<b>TOTAL EXPEND.</b>	<b>4,187,355</b>	<b>4,372,376</b>	<b>4,310,602</b>	<b>4,741,700</b>	<b>5,144,390</b>	<b>402,690</b>

**Mission**

To create an environment in which people can move about safely and feel confident that they and their property are protected from harm through programs that reduce crime and fire, provide emergency medical services to the sick and injured, and minimize the impact of technological and natural disaster.

**Program Purpose and Description**

The Public Safety function serves to preserve peace and good order, to protect persons and property, and to ensure the safety of the Town's inhabitants. The Town Manager, as Director of Public Safety, organizes and directs the work of the department through its service components of police protection, animal control, emergency management, and fire and emergency services. The Town uses the Resident State Trooper program to provide police protection services. Fire and Emergency Services provides fire protection and emergency medical services through a combination of paid and volunteer firefighters/EMTs, as well as fire prevention services. The Fire Prevention program is also responsible for administering the Emergency Management Program.





## **POLICE SERVICES (MANSFIELD RESIDENT TROOPER'S OFFICE) - 21200**

The Mansfield Resident Trooper's Office is composed of one Trooper Supervisor (SGT), seven patrol Troopers, and one full-time Administrative Assistant. The Trooper's Office enforces all state and local laws, provides assistance to other Town departments, and ensures that the quality of life of Mansfield citizens remains at a very high standard. The officers accomplish these tasks by utilizing a variety of techniques such as marked cruiser patrol, undercover vehicle patrol, bike patrol, foot patrol and community policing efforts.

### ***FY 2022/2023 Accomplishments***

- The Mansfield Resident Trooper's Office has a significant amount of new staff. The Resident Sergeant has changed and four of the Resident Troopers are new to town. All personnel have acclimated to the Town of Mansfield and share in the mission of providing community-based policing.
- Enforced the Nuisance Ordinance and wrote 28 Nuisance tickets during the school year. The enforcement of this Ordinance has helped curb problematic behavior, particularly in neighborhoods adjacent to campus. The Troopers further utilized the Ordinance as a communication and education tool and enhanced relationships with off-campus students. The number of nuisance violations were higher than last year, however last year saw Governor's Executive Orders which banned large gatherings. Those orders have since been rescinded. The proactive patrols on weekend nights executed by the Resident Trooper's Office continues to have a positive impact on the community.
- Improved and enhanced relationships with the Mansfield Community Campus Partnership, the Office for Off-Campus Student Services and local landlords. This effort has been extremely beneficial and demonstrates a consistent united front.
- Received an enhanced Driving While Intoxicated (DWI) Grant which enabled Mansfield to add patrols the entire year. This year alone, 25 extra shifts were conducted. These Driving Under the Influence (DUI) patrol shifts were greatly reduced due to the COVID-19 pandemic.
- Mansfield had historically received an Underage Drinking Grant which helped alleviate overtime costs to the town during fall and spring weekends. The Resident Trooper's Office still strives to curb underage drinking and will continue to work with State Liquor Control to that end. This grant is no longer available.
- A continually improving relationship with UConn Police has benefited both departments, including improved lines of communication as it pertains to open and active cases.
- The Resident Trooper's Office and the State Police worked with UConn Police to provide appropriate security for United States President Biden's visit to the UConn campus. The Resident Trooper's Office was responsible for coordinating and developing the Operations Plan for the Connecticut State Police response for President Biden's visit to Mansfield.
- Continued community policing presence for Downtown Storrs along with off-campus rental properties for spring/summer/fall evenings.
- Dedicated a trooper to serve on the Youth Services Advisory Board. Tpr. Joseph Csiki was selected for this task.
- Participated in several Downtown Storrs events including Celebrate Mansfield, Halloween, and Winter Welcome (Stuff-a-Cruiser). All three provided excellent opportunities to be involved in the community.

- Calls for service, despite COVID 19, were significantly higher than the previous year with more than double the calls for service. Some reportable areas saw decreases, but overall, there was an observable upward trend illustrating the need for increased staff.

### ***FY 2022/2023 Trends & Key Issues***

- The continued development of Downtown Storrs and Four Corners area with the addition of multiple new businesses and home rentals continue to add to the jurisdictional responsibility of the Resident Trooper's Office. The development of the Four Corners area with "The Standard at Four Corners" will add another 398 bedrooms with the accompanying residents. This development will increase traffic flow, both foot and vehicular, into the later hours of the evening from surrounding communities. In addition, continued dialog with the off-campus student population regarding their behavior in our established neighborhoods is essential in this upcoming fiscal year.
- This office will continue working closely with the Mansfield Preservation Group and the University of Connecticut Community Standards addressing concerns that are brought forward. The ability to closely monitor and patrol rental properties in the area of the UConn campus in addition to responding to calls for service is extremely taxing with additional work hours for each Resident State Trooper.
- At this point in time, Windham Technical High School is slated to receive a new building and will be moving into Mansfield. The proposed site will be the old Bergin Correctional Facility on Rte. 44 just east of the intersection of Rte. 32. The schools relocation will increase the responsibility of the Resident Trooper's Office which will need to handle any calls for service at a second high school. In addition to the addition of Windham Technical High School, Region 19/E.O. Smith High School chose to discontinue its School Resource Officer Program. The loss of the School Resource Officers means that all calls for service at E.O. Smith High School are the responsibility of the Resident Trooper's Office. E.O. Smith High School continues to cooperate and works well with the office, but the high school does provide a significant amount of case work for Mansfield Resident Troopers.
- This office will be developing a plan to address the numerous complaints of speeding vehicles as well as concerns for pedestrian safety. During the height of the COVID 19 pandemic, traffic volume was significantly decreased due to many people working from home and public schools being closed. In addition to the public schools, the UConn population was significantly reduced. While COVID 19 remains part of our lives, people have returned to work and UConn has reopened to full capacity. With slightly more than half of the Storrs Campus population living off campus, this increased the number of vehicles on our roads and in our neighborhoods. Across the state, we have seen trends and heard complaints about speeding and reckless driving from all population dynamics. This office strives to perform numerous proactive enforcement techniques to help make Mansfield roads safe for our residents, travelers, and pedestrians.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Continue to improve quality of life for residents residing in neighborhoods that contain rental and year-round residents. Improve interagency collaboration in the areas of public service.

#### **Objectives:**

- Enforce that all citizens of Mansfield, whether a student or not, will be accountable for their actions.
- Achieve compliance with State Law and Town Ordinances by increasing education of students through community visits and enforcement of the Nuisance Ordinance.

- Work closely with Mansfield Fire and Emergency Management Services to provide complete emergency service.

**Goal:** Improve communication with University of Connecticut students.

**Objectives:**

- Continue to educate UConn students that their student code of conduct is monitored and applies to both on- and off-campus behavior by increasing attendance at University off-campus housing functions, working together with UConn PD, and, continued service on Town/University Relations and similar committees.

**Goal:** Encourage and engage Mansfield's youth and seniors to become active in the community through police services programming.

**Objectives:**

- Dedicate a Trooper to serve on a committee to serve the senior citizens of Mansfield.
- Continue to work with the Youth Services Bureau in the founding of the Juvenile Review Board. This project is anticipated to be moving forward and the Mansfield Resident Trooper's Office will be appointing a member to the JRB.

**Goal:** Create a safe walking and shopping area in Downtown Storrs and The Standard at Four Corners as it develops.

**Objectives:**

- Continue to enhance visibility by dedicating a trooper to patrol Downtown Storrs on bicycle or foot during busy spring/summer evenings. Similar proactive and community policing tactics will be utilized at developing complexes.

**Goal:** Increase security and public safety within Mansfield Public Schools to include Region 19, E.O. Smith High School.

**Objectives:**

- Continue to work closely with Region 19 Board of Education, staff at EO Smith Regional High School as well as Mansfield Board of Education and staff.
- Maintain close relationships with the administration and school security
- Participate and help coordinate emergency drills

**Goal:** Increase the number of patrol Troopers in Mansfield to a total of ten (10).

**Objectives:**

- The continued growth in development of Downtown Storrs, with the addition of multiple businesses and the projected development of The Standard at Four Corners requires careful planning. The additional rental properties within the Mansfield community have increased and we continue to see more students finding it fiscally advantageous to live off campus. These added developments are going to increase the calls for service by the public safety agencies in the Town of Mansfield to include the Resident Trooper's office, Mansfield Fire Department and Mansfield Ambulance.
- One (1) of the additional Troopers would be assigned to an administrative schedule to mirror that of the traditional work and school week. This administrative Trooper would be assigned as the Liaison to Mansfield Public Schools and E.O. Smith High School with the goal of providing a consistent response to the schools by a Trooper that is familiar with the unique challenges of handling of juvenile cases. With an emphasis on restorative justice, this Trooper would work with the school staff, juvenile court, and the future Juvenile Review Board to ensure the best possible outcome for all involved. This Trooper would also serve as the instructor for the D.A.R.E./Good Decisions program which is taught at Mansfield Middle School.
- Ensure adequate patrol coverage for the Town of Mansfield and better facilitate proactive police work. At this time Mansfield continues to be the largest and busiest

Resident Trooper offices in the state. Mansfield Resident Troopers take a high volume of investigative cases which require significant follow-up and man hours. Adding additional staff helps to alleviate individual case load, helping to facilitate time to perform proactive enforcement to address traffic complaints.

- According to the staffing recommendations submitted by the International Association of Chiefs of Police (IACP) in the results of a study submitted in February 2018, the IACP determined that the optimal staffing level for a police agency for the Town of Mansfield would be fifteen personnel. This would include 1 chief of police, 1 investigator/patrol officer, 2 sergeants, 10 patrol officers, and 1 administrative position. The current staffing level in the Resident Trooper’s office is 1 Sergeant, 7 Troopers and 1 Administrative position. This study further identified there are some additional factors to consider in determining staffing levels in the Town of Mansfield, which include the geographic size of the community, the make-up of the community, particularly the university setting, continuity of service/staffing, and officer-safety issues. In addition, staffing a police agency requires administrative oversight, office and administrative assistance, and investigative work all of this increases the calls for service needs with additional economic development.

The summary of the IACP Operations and Management Study concluded, “Based on the overall assessment of the needs and desires of the community, the IACP believes that the Town of Mansfield should have a police force of at least ten officers, with one full time administrative staff member. Ideally, the department and community would be best-served by a force of fourteen officers and one staff member; however, it is the assessment of the IACP that current demands could be managed by ten officers, particularly as the Town progresses toward a larger workforce.”

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◆ Denotes accomplishment, goal or objective links to the Town’s nine strategic vision points.  
*Police = linkage to Public Safety; Education & Early Childhood Services; Housing; Recreation, Health & Wellness; Town-University Relations.*

<b>Police</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Activity</b>			
Calls for service	18510	20000	22000
Burglaries	17	25	28
Larcenies	46	100	105
Assaults	11	12	15
Sexual Assaults	5	6	8
Domestic violence incidents	52	50	50
Traffic accidents involving fatalities	2	0	0
DUI arrests	40	45	50
Motor vehicle activity (citations and warnings)	779	1000	1250
Number of citations issued for local ordinance violations	20	40	50
Citizen engagement programs provided to the community	2	3	3
Trooper assignments to citizen advisory committees/civic groups	2	2	2
Traffic Accidents	251	300	315

**Town of Mansfield  
Department: Police Services - 21200**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	37,839	41,794	52,992	55,960	57,360	1,400
Repairs/Maintenance	1,300	808	625	1,900	1,900	-
Other Purch Services	1,729,395	1,748,891	1,548,180	1,755,800	1,851,630	95,830
Office Supplies	269	1,013	135	1,000	1,000	-
Other Supplies	652	702	1,959	600	1,950	1,350
Equipment	471				2,350	2,350
<b>TOTAL EXPEND.</b>	<b>1,769,925</b>	<b>1,793,208</b>	<b>1,603,892</b>	<b>1,815,260</b>	<b>1,916,190</b>	<b>100,930</b>
<b>TOTAL REVENUES</b>	<b>70,675</b>	<b>78,818</b>	<b>20,406</b>	<b>71,260</b>	<b>69,700</b>	<b>(1,560)</b>
<b>Positions:</b>						
State Troopers	8.00	8.00	8.00	8.00	9.00	1.00
Administrative Ass't	0.80	0.80	1.00	1.00	1.00	-
<b>Total Full Time Equiv.</b>	<b>8.80</b>	<b>8.80</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>	<b>1.00</b>
Paid from General Fund	8.80	8.80	9.00	9.00	10.00	1.00



## **ANIMAL CONTROL - 21300**

The Animal Control Division promotes and maintains a safe environment for Mansfield residents through enforcement of state statutes concerning canines and felines. Animal Control handles complaints and conducts cruelty investigations, impounds stray and injured pets, adopts out unclaimed pets through the Mansfield Animal Shelter, and actively enforces the dog licensing law. The Division also provides information to Town residents regarding animal behavior, care and diseases (e.g. rabies).

### ***FY 2021/2022 Accomplishments***

- Cooperated with the Friends of the Mansfield Animal Shelter, Inc. (FOMAS) to support the shelter with the following services: testing adult cats for FIV and leukemia, testing dogs for heartworm and tick-borne diseases, vaccinating, spaying/neutering, micro chipping, and grooming. All adoptable pets aged 3 months and older are spayed and neutered before they go to their new homes. ♦
- Shelter volunteer program was limited because of the pandemic. ♦
- Educational programs at schools regarding dog bite prevention and responsible pet ownership was limited because of the pandemic. Conducted one outdoor visit to Annie Vinton School and a ZOOM UConn guest lecture for the Animal Husbandry class. ♦
- Continued to utilize the successful nationwide website, [www.mansfield.petfinder.com](http://www.mansfield.petfinder.com), to advertise dogs and cats for adoption, resulting in a save rate of 95%. Only very sick or aggressive pets are euthanized, using humane methods. Staff found good homes for 65 pets. ♦
- Internship program for UCONN/ECSU students was suspended because of the pandemic. ♦
- Hired one new substitute part-time Assistant Animal Control Officer.
- Cooperated with "Our Companions" and took advantage of its free Adopt-a-Shelter Program where dog trainers assess and train shelter dogs on a weekly basis to make them more adoptable.
- Hosted the popular low-cost rabies clinic curbside at the Eagleville firehouse in June 2021.

### ***FY 2022/2023 Trends & Key Issues***

- To keep the shelter staff safe, the small shelter building is open to the public by appointment only. Visitors searching for adoptable pets must have an approved adoption application.
- A trend in Animal Control is to provide services on a regional level. Mansfield Animal Control will continue to monitor developments regarding a regional animal control operation. Pursuant by state law, all animal control officers must be certified through training offered by the Department of Agriculture (Animal Control Division) within 12 months of appointment, and six hours of continuing education is required annually. Animal Control Officers also need to be licensed by the state annually. The Animal Control Division will continue to provide internal and external professional development opportunities for staff to ensure compliance with state regulations.
- Ensuring a safe work environment for the animal control officers is a top priority of the Division.

**FY 2021/2022 Goals & Objectives**

**Goal:** Continue to operate a clean, safe Animal Shelter. ♦

**Objectives:**

- Work closely with FOMAS and Our Companions to provide optimal shelter services.
- Increase the number of active volunteers.
- Maintain or increase the adoption rate at 90% or higher.
- Use of additional devices to ensure animal control officers safety at the shelter and in the field.

**Goal:** Continue to provide quality educational and informational resources to Town residents regarding licensing, mandatory spay neuter ordinance for cats, animal behavior, care and diseases (e.g. rabies). ♦

**Objectives:**

- Actively enforce the licensing dog law through phone calls, notices in the mail, home visits and infractions.
- Educate the public about the cat overpopulation problem and responsible pet ownership.
- In cooperation with NECTAR and East Brook Animal Hospital, host an annual low-cost rabies clinic at the Eagleville Firehouse in June 2022.

**Goal:** Develop a regional emergency pet sheltering plan. ♦

**Objectives:**

- In cooperation with the Director of Emergency Management, develop an emergency pet shelter plan with the towns of Ashford, Willington and Coventry.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Animal Control = linkage to Community Life; Stewardship and Implementation*

<b>Animal Control</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Operations</b>			
Dog licenses issued	1,605	1,580	1,580
Pets impounded	108	140	140
Pets adopted	65	85	85
Save rate= adopted + redeemed pets/all impounded alive pets	95%	92%	92 %
<b>Enforcement</b>			
Complaints investigated	1,305	1,350	1,400
Citations issued	13	20	20
Number of cases resolved through voluntary compliance (i.e. door hangers, warnings)	150	250	250
Number of cases resolved through forced compliance (i.e. hearings, legal proceedings)	0	1	1
<b>Community Engagement</b>			
Weekly volunteers	1	4	5
Public education and outreach programs conducted (including school programs)	2	2	4

**Town of Mansfield**  
**Department: Animal Control - 21300**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	100,154	101,254	104,774	125,990	128,910	2,920
Misc Benefits	820	290	329	1,160	1,160	-
Prof & Tech Services	3,085	1,807	2,011	5,000	5,000	-
Repairs/Maintenance		100	9			-
Other Purch Services	2,460	2,227	2,300	2,530	2,530	-
Food Service Supplies	60	20	59	250	250	-
Building Supplies	53	196	274	500	400	(100)
Other Supplies	94	371	129	700	700	-
<b>TOTAL EXPEND.</b>	<b>106,725</b>	<b>106,264</b>	<b>109,884</b>	<b>136,130</b>	<b>138,950</b>	<b>2,820</b>
<b>TOTAL REVENUES</b>	<b>1,665</b>	<b>875</b>	<b>1,130</b>	<b>2,270</b>	<b>3,170</b>	<b>900</b>
<b>Positions:</b>						
Animal Control Officer	1.00	1.00	1.00	1.00	1.00	-
Ass't. Animal Cntrl Off.	0.92	0.92	0.92	0.92	0.92	-
Kennel Cleaner	0.11	0.11	0.11	0.11	0.11	-
<b>Total Full Time Equiv.</b>	<b>2.03</b>	<b>2.03</b>	<b>2.03</b>	<b>2.03</b>	<b>2.03</b>	<b>-</b>
Paid from General Fund	2.03	2.03	2.03	2.03	2.03	-



## **FIRE PREVENTION DIVISION – 22101 & 23100**

The Fire Prevention Division consists of the Fire Marshal (FM) and Emergency Management (EM) offices.

The goal of the Fire Marshal's office is to reduce the incidence and severity of fire, and risk of injury from fire. The office performs fire and explosion investigations; fire, life safety, and injury prevention education; plan reviews and inspections of new and existing public buildings; and enforcement of the CT State Fire Safety and Fire Prevention Codes and town ordinances including open burning, underground storage tanks, fire lanes, and emergency vehicle access.

The goal of the EM office is to prevent and minimize the loss of life and property due to a natural or man-made disaster, ensure essential services are provided during and after an emergency, and encourage the use of preparedness to mitigate the effects of disaster and emergencies. The office develops and administers the Town's Emergency Operation and Hazard Mitigation Plan and assists with the development of emergency plans for Mansfield BOE/Region 19 and key facilities/businesses; conducts drills to evaluate plans and performance; coordinates with the State of CT Department of Emergency Management & Homeland Security for emergency planning, response, grant administration, and disaster recovery; and coordinates response to emergencies, disasters, and major incidents. In addition, the office administers the Town's Voice Communications Fund and oversees the operation of the Town's two communications tower sites.

### ***FY 2021/2022 Accomplishments***

- Assisted multiple Town departments with response to COVID-19. Coordinated personal protective equipment deliveries for first responders, distributed COVID at-home test kits and N95 masks to residents (EM).
- Conducted plan reviews for all new construction and renovation projects Town-wide.(FM)
- Conducted fire safety code inspections of the new Mansfield Elementary School project. (FM)
- Conducted fire safety inspections for all required occupancies on schedule to meet mandated requirements.(FM) ♦
- Continued implementation of code enforcement, inspection, and permitting software.(FM) ♦
- Maintained the Town's Emergency Operations Plan. (EM)
- Managed the Town's Emergency Operations Center and Code Red mass notification center. (EM)

### ***FY 2022/2023 Trends & Key Issues***

The Fire Prevention/Emergency Management Division continues to perform statutorily required fire safety code inspections, fire origin and cause investigations and public fire/life safety education. Since the beginning of the COVID-19 pandemic, it has become increasingly difficult to schedule required fire safety inspections in apartments as many tenants do not want non-family members in their homes. Public fire and life safety education has also been difficult. These activities create challenges to the Division to keep the level of service at a maximum for the residents of Mansfield while ensuring all required duties are met with current staffing. With the upcoming new elementary school project and other development areas in town, additional staffing may be needed to satisfy the Division's requirements. The response to COVID-19 has also tasked

this Division to utilize its staffing at a level above normal, with many manpower hours dedicated to test kit and PPE distribution.

**FY 2022/2023 Goals & Objectives**

**Goal:** Evaluate the mass notification system for the Town of Mansfield. (EM)

**Objectives:**

- Determine if other mass notification systems can integrate messaging through multiple platforms via a 'one button click'.
- Utilize the mass notification system for more non-emergency use scenarios; enable certain town department's use of the system.

**Goal:** Enhance fire and life safety education programs for the community during times of COVID-19. (FM & EM) ♦

**Objectives:**

- Enhance use of social media and Town website to provide fire and life safety messages and content.
- Enhance programs for seniors; collaborate with Human Services for delivery.
- Work with the Town's Communications Specialist to deliver messages through alternative media methods.

**Goal:** Evaluate the needs of the Emergency Operations Center [EOC]. (EM)

**Objectives:**

- Determine if any additional equipment is needed, or if existing equipment needs replacement/updating.
- Research the long-term goal of a stand-alone EOC, which could double as a training room for various Town needs.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Fire and Emergency Services = linkage to Community Life*

<b>FIRE PREVENTION</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Residential Structures – Existing Occupancies</b>			
Total residential units require Fire Marshal inspection	1,999	1,975	1,975
Residential inspections conducted (including re-inspection)	2,135	2,050	2,050
<b>Commercial Structures – Existing Occupancies</b>			
Commercial – # units inspection required annually	232	150	150
Commercial/industrial inspections conducted (including re-inspections)	255	160	160
<b>Total number of residential and commercial inspections conducted (including re-inspections)</b>			
	2,390	2,300	2,300

<b>FIRE PREVENTION</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
Plan Review and Special Inspections			
Number of plan reviews (permits and all-hazards safety)	91	65	65
Fire Protection, fire watch, site safety, occupancy review	96	120	145
Construction/renovation/alteration inspections conducted	122	175	175
Investigations			
Fire investigations	6	5	5
Complaint based investigations	1	1	1
Permits Issued			
Open Burn Permits	58	50	50
Blasting Permits	5	5	5
Fireworks	1	1	1
Underground Storage Tank Removals	2	2	2
Underground Storage Tank Installations	0	0	1
Public Education			
Presentation of programs to schools and community	7	8	15

**Town of Mansfield**  
**Department: Fire Prevention - 22101**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	131,503	140,500	119,609	145,040	149,450	4,410
Misc Benefits	4,823	2,474	1,402	8,120	8,120	-
Purch Property Services	28,590	32,970	30,794	40,000	45,000	5,000
Repairs/Maintenance		64		300	300	-
Other Purch Services	4,794	9,608	9,780	11,000	11,000	-
School/Library Books	1,563	1,425	1,650	1,800	1,800	-
Office Supplies	686	651	296	850	850	-
Other Supplies	1,244	1,394	1,220	4,950	4,950	-
Equipment						-
<b>TOTAL EXPEND.</b>	<b>173,204</b>	<b>189,084</b>	<b>164,751</b>	<b>212,060</b>	<b>221,470</b>	<b>9,410</b>
<b>TOTAL REVENUES</b>	<b>31,751</b>	<b>59,525</b>	<b>12,397</b>	<b>20,200</b>	<b>20,200</b>	<b>-</b>
<b>Positions:</b>						
Dpty Chf/Fr Mrshl/EM Dir	0.60	0.60	0.60	0.60	0.60	-
Ass't Fire Marshal/EM Dir.	0.86	0.86	0.86	0.86	0.86	-
Administrative Ass't	0.25	0.25	0.25	0.25	0.25	-
<b>Total Full Time Equiv.</b>	<b>1.71</b>	<b>1.71</b>	<b>1.71</b>	<b>1.71</b>	<b>1.71</b>	<b>-</b>
Paid from Other Funds						-
Paid from General Fund	1.71	1.71	1.71	1.71	1.71	-

**Town of Mansfield**  
**Department: Emergency Management - 23100**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	63,843	65,089	63,153	68,940	71,470	2,530
Misc Benefits	217	81		700	700	-
Repairs/Maintenance		817	2,188	2,200	2,450	250
Office Supplies	36	-	130	500	500	-
Other Supplies	137	35	-100	740	740	-
<b>TOTAL EXPEND.</b>	<b>64,233</b>	<b>66,022</b>	<b>65,371</b>	<b>73,080</b>	<b>75,860</b>	<b>2,780</b>
<b>TOTAL REVENUES</b>	<b>13,022</b>	<b>13,020</b>	<b>20,416</b>	<b>12,900</b>	<b>12,900</b>	<b>-</b>
<b>Positions:</b>						
Dpty Chf/Fr Mrshl/EM Dir	0.40	0.40	0.40	0.40	0.40	-
Dpty Fr Mrshl/Asst EM Dir	0.14	0.14	0.14	0.14	0.14	-
Administrative Assistant	0.25	0.25	0.25	0.25	0.25	-
<b>Total Full Time Equiv.</b>	<b>0.79</b>	<b>0.79</b>	<b>0.79</b>	<b>0.79</b>	<b>0.79</b>	<b>-</b>
Paid from Other Funds						
Paid from General Fund	0.79	0.79	0.79	0.79	0.79	-



## **FIRE AND EMERGENCY SERVICES - 22160**

Fire and Emergency Services provides fire suppression, rescue, hazardous materials response, and Emergency Medical Services (EMS) to the community. The department also provides fire and life safety education, inspection and code enforcement, fire investigation, and emergency management services through its Fire Prevention Division. The combination workforce consist of career personnel supported in its mission by volunteer members. The Department operates out of three fire stations and responds to more than 2,300 emergency calls for service each year. When not on calls, the workforce performs maintenance on department equipment and engages in training and community support.

### ***FY 2021/2022 Accomplishments***

- Faced with a global pandemic, the department utilized all available medical information, department Standard Operating Guidelines and State of Connecticut medical protocols to prevent the spread of the COVID-19 virus among staff members and patients while continuing to respond to calls for service. The exemplary professionalism of the staff resulted in no members contracting the virus while on duty.
- The town hired, welcomed, and integrated a new Fire Chief into the department.
- The department received the completed consultant report from Fitch & Associates dated December 2020. The findings and recommendations will be considered in drafting the long-term plan regarding fire stations, staffing, and response model efficiencies of the department. The long-term plan/vision will be presented to the Town Council in the spring 2022.
- The department completed the needs assessment and developed an apparatus specification for the replacement of Squad 207 fire apparatus through the Small Cities Grant Award. An RFP will be posted early in 2022 with the goal of awarding the contract in March 2022.
- The department completed the contract process to replace an out-of-service ambulance. The new ambulance will become part of the frontline fleet. The process involved utilizing the patient compartment body of the old ambulance and affixing it to a new vehicle cab and chassis. This process results in a significant cost savings to the town relative to the overall expense of a replacement ambulance. A March 2022 delivery date is expected, and it will be placed in service April 2022.

### ***FY 2021/2022 Trends & Key Issues***

- Increased and overlapping calls for emergency services, especially emergency medical calls for service, continue to strain the Department's ability to provide service in a timely manner. Staffing levels along with reduced volunteer participation continue to place an over-reliance and strain on mutual aid creating vulnerability. The Department continues to try to find new ways to recruit and retain volunteers to maintain its identity as a combination department.
- As the department's fleet ages, continued support for the pay-as-you-go capital plan is critical to maintaining the reliability of the Department's apparatus and equipment.
- Interpreting guidance and data outlined in the station and staffing study completed in 2020 is critical in establishing a long-term plan for the future of the Town of Mansfield Fire and Emergency Services. It is important that the department keep pace with the community's future growth and increasing demands for services while maintaining the excellent service on which the community depends.

- The COVID-19 pandemic placed a significant burden on emergency departments globally. Obtaining and restocking adequate personal protective equipment supplies became problematic. Understanding and applying changing response protocols was challenging. The professionalism of all members met these challenges while continuing to provide response readiness. The department in conjunction with our local health administrators will continue to evaluate and respond to these challenges in order to maintain a state of response readiness and deliver the highest quality services.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Develop a long-term vision/strategic plan with regard to fire stations, staffing, apparatus and response and incident management. ♦

**Objectives:**

- Evaluate the results of the Fitch & Associates Consultant Report December 2020.
- Develop a department vision and implement recommendations of the consultant's strategic plan.
- Continue to assess response times, call types, responding personnel, and emergency incident management and operations to optimize service.

**Goal:** Complete consolidation of Volunteer Association to Mansfield Fire Department

**Objectives:**

- Update and merge policies and procedures related to volunteers.
- Complete final evaluation of Fire Service Agreement and implement necessary changes.
- Negotiate a proposal to convert ownership of the two fire stations and remaining apparatus over to the town.

**Goal:** Improve recruitment and retention of volunteers. ♦

**Objectives:**

- Promote volunteer ownership and teamwork between career staff and volunteers.
- Increase participation in EMS Duty Crew program; maximize response to both EMS and Fire incidents through increased available personnel.
- Revitalize and restructure the Explorer Program.

**Goal:** Improve professional development through targeted training opportunities. ♦

**Objectives:**

- Provide support to employees and volunteers in achieving their professional goals and enhance leadership and team building within the officer group.
- Continue to build the training budget to allow Firefighters and Officers to maintain and improve their skills, and to become officers and leaders of the Department.
- Continue to evaluate and design a training platform to meet mandated training objectives, support professional development and maintain a comprehensive records management system.

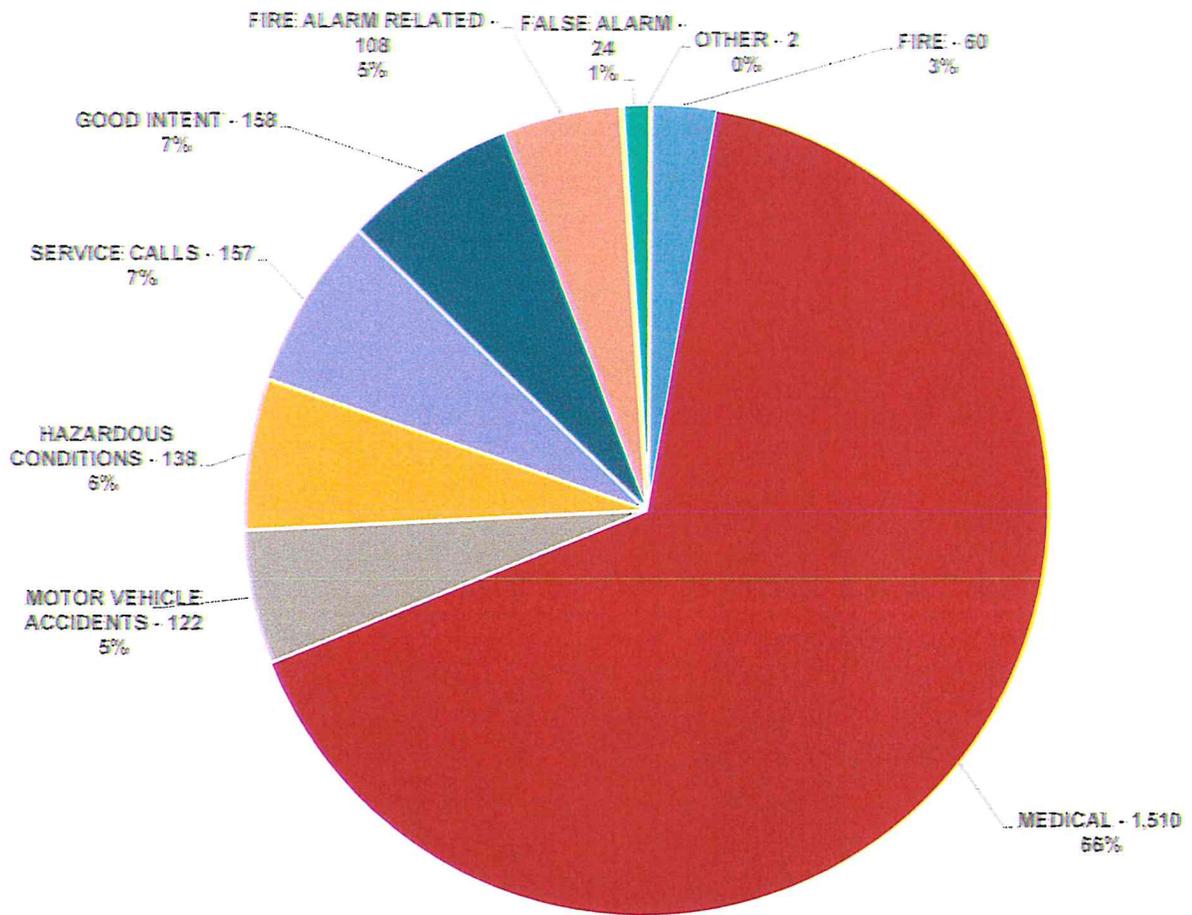
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♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.  
*Fire and Emergency Services = linkage to Community Life.*

<b>Fire and Emergency Services</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Total Incidents</b>	<b>2151</b>	<b>2279</b>	<b>2400</b>	<b>2400</b>
<b>Fire Incidents</b>				
Structure fire incidents	11	19	15	15
Fire incidents involving non-structures	20	42	30	30
False Alarm Calls	13	19	15	15
Accidental Alarms/System Malfunction	119	98	95	95
<b>EMS</b>				
EMS Responses (non-MVA)	1,431	1,472	1,500	1,525
Motor Vehicle Accident Responses	124	105	115	120

<b>Mansfield Incidents</b>				
<b>Structure Fire Incidents</b>	1	13	5	5
* Fire damage confined to room of origin	100%	90%	100%	100%
* Percentage of fire calls responded to within 6 minutes from conclusion of dispatch	45%	40%	50%	90%
<b>EMS Incidents</b>	653	619	625	625
** Percentage of emergency EMS Calls responded to within 6 minutes from conclusion of dispatch	37%	28%	45%	90%

### 2020/21 Emergency Calls -Type 2,279 total incidents



**Town of Mansfield**  
**Department: Fire & Emergency Services - 22160**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	1,729,261	1,882,342	2,007,608	2,112,240	2,330,430	218,190
Misc Benefits	37,255	52,680	59,533	57,600	103,400	45,800
Prof & Tech Services	13,539	14,008	15,975	24,600	28,600	4,000
Purch Property Services	5,809	6,808	4,581	7,500	7,500	-
Repairs/Maintenance	94,976	72,611	94,309	108,910	110,250	1,340
Insurance						-
Other Purch Services	96,884	98,504	100,945	104,240	113,760	9,520
School/Library Books	121	85	145	180	180	-
Office Supplies	21,260	18,285	17,343	18,500	20,800	2,300
Energy	-	-	-	-	-	-
Building Supplies	2,742	2,613	2,925	3,000	3,000	-
Rolling Stock Supplies	47,190	26,708	26,993	30,000	30,000	-
Other Supplies	24,232	43,154	36,347	38,400	44,000	5,600
Equipment						-
<b>TOTAL EXPEND.</b>	<b>2,073,269</b>	<b>2,217,798</b>	<b>2,366,703</b>	<b>2,505,170</b>	<b>2,791,920</b>	<b>286,750</b>
<b>TOTAL REVENUES</b>						
<b>Positions:</b>						
Fire Chief	1.00	1.00	1.00	1.00	1.00	-
Admin. Services Specialist	1.00	1.00	1.00	1.00	1.00	-
Firefighters - Fulltime	16.00	16.00	16.00	16.00	20.00	4.00
Firefighters - Parttime	4.17	4.00	4.00	4.00	4.00	-
<b>Total Full Time Equiv.</b>	<b>22.17</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>26.00</b>	<b>4.00</b>
Paid from Other Funds	0.45	0.45	0.45	0.45	0.45	-
Paid from General Fund	21.72	21.55	21.55	21.55	25.55	4.00

**Town of Mansfield  
Expenditure Budget Summary  
Public Works**

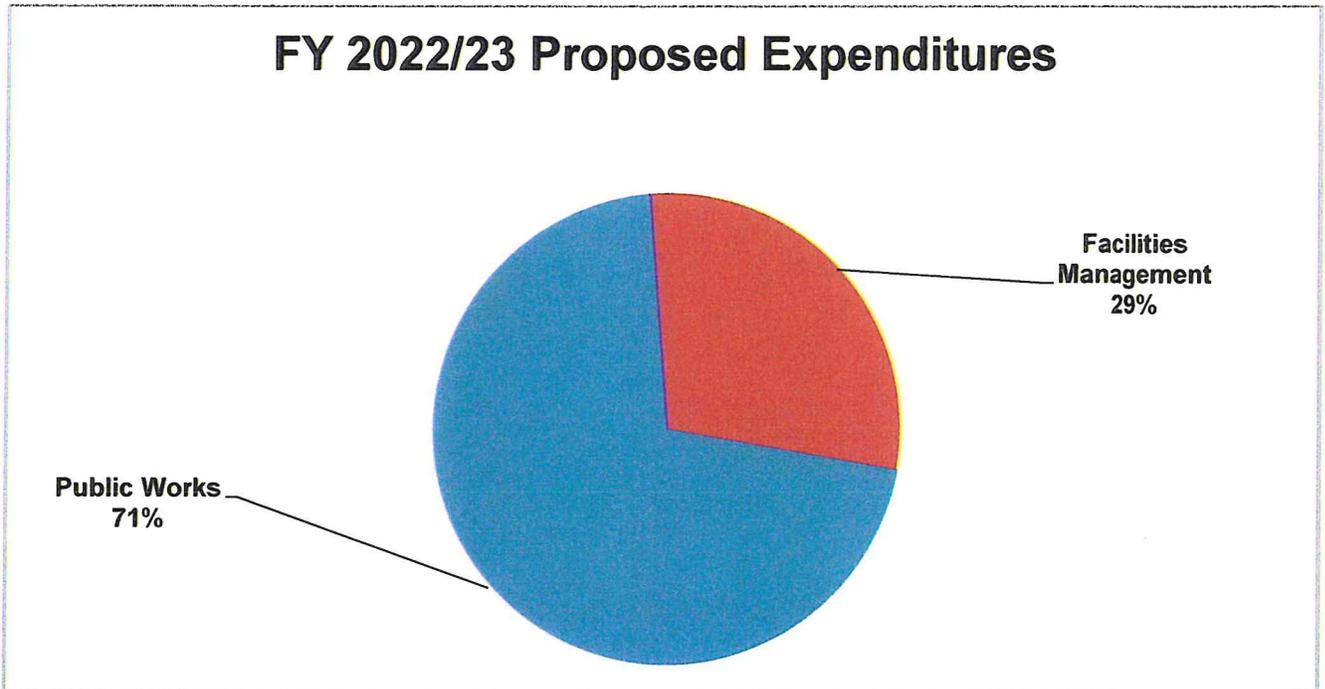
Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Departments:</b>						
Public Works	2,235,422	2,222,615	2,435,895	2,625,640	2,880,570	254,930
Facilities Management	895,169	912,124	966,670	1,036,660	1,181,080	144,420
<b>TOTAL EXPEND.</b>	<b>3,130,590</b>	<b>3,134,739</b>	<b>3,402,566</b>	<b>3,662,300</b>	<b>4,061,650</b>	<b>399,350</b>

**Mission**

To support and assure the balanced development, improvement, and protection of the physical resources of the Town of Mansfield, and to provide for the operation, maintenance and report of the Town's infrastructure.

**Program Purpose and Description**

The Department of Public Works (DPW) provides services for the operation, maintenance and repair of the Town's infrastructure -- its roads, bridges, solid waste facilities, park and recreation areas, school athletic fields, sewers and sewer pump stations, and vehicles and equipment. The divisions of Public Works include: Engineering; Equipment Maintenance; Grounds Maintenance; Road Services; and Solid Waste (reflected in a separate fund). Additionally, department program expenditures are also reflected for administrative and supervision costs and sewer costs (reflected in a separate fund).





## **PUBLIC WORKS - 30000**

The Public Works Department consists of two divisions: Operations and Engineering. The Operations Division is responsible for roads, grounds, equipment/fleet maintenance and management of the Town's solid waste system, which includes the Transfer Station. Additionally, the Department is responsible for the operation and maintenance of the wastewater collection system. The Department also assists with transit related issues such as the Traffic Authority and staffing the Transportation Advisory Committee.

Operations road maintenance activities include: snow and ice control; road construction; road surface improvements and maintenance; sidewalks; curbing; drainage construction and maintenance; sign maintenance; street sweeping; line striping; street lighting; bridge maintenance; roadside vegetation control; tree trimming, tree maintenance, and emergency storm cleanup. Through an annual contract, the Division provides snow removal operations to Regional School District #19 and Mansfield Discovery Depot.

Operations grounds maintenance activities include: maintaining Town-owned and operated parks and recreational facilities, including athletic fields, trees, ponds, beaches, lawns and trails; caring for the large turf areas around Town buildings; maintaining and repairing walkways; and maintaining landscaping and controlling vegetation in traffic islands, the Town Square and Downtown Storrs. Through an annual contract, the Division provides grounds maintenance operations to Mansfield Discovery Depot.

Operations equipment and fleet maintenance activities include: repairing, servicing and preventative maintenance (PM) checks for Town-owned vehicles and heavy equipment (excluding fire apparatus); and procuring all fuels, parts and supplies for the entire fleet (excluding fire apparatus).

Solid waste activities, including the Transfer Station and sewer activities, are accounted for respectively in the Solid Waste and Sewer Funds.

Engineering activities include: determining right-of-way boundaries; investigating concerns about roads, drainage and traffic; coordinating the maintenance of the Town's computerized parcel mapping system and road map; preparing plans and specifications for road, bridge, drainage, and walkway construction projects; reviewing and approving permits and site plans for the Inland Wetlands Commission, Planning and Zoning Commission and DPW; providing construction inspection for most public improvement projects; and laying out athletic fields for school and recreational use; adhering to the MS4 General Permit by implementing and enforcing a program to reduce the discharge of pollutants from the Town's highways, roadways, and facilities to the maximum extent practical, to protect water quality, and to satisfy the appropriate requirements of the Clean Water Act.

### ***FY 2021/2022 Accomplishments***

- Utilized a Pavement Management Study to continue implementation of preventative maintenance to extend useful life of roadways.

- Replaced drainage structures and paved portions of Chaffeeville Road, Bone Mill Road, Birchwood Heights Road and Mount Hope Road. ♦
- Completed design of the final walkway connections (South Eagleville Road and Hunting Lodge Road) of the Downtown Pedestrian Loop, which is a grant-funded project approved through the Capitol Region Council of Governments.
- Sealed cracks on over 25 Town roads to prevent future damages from water infiltration and the freeze/thaw cycle.
- In compliance with the Manual of Uniform Traffic Control Devices, installed new pavement markings, and replaced and installed street and regulatory signs.
- Continued to use an Asset Management System to track maintenance, repair, and replacement of capital items and to monitor MS4 progress. ♦
- Continued use of treated salt for snow removal and road treatment. ♦
- Continued using soy-based fertilizer products on Town turf areas. ♦
- Upgraded the maintenance of the grounds adjacent to Town buildings. ♦
- Continued hauling dumpsters from the Transfer Station to the waste facility. ♦
- Continued updating the Department's Engineering Standards. ♦
- Continued automated trash removal within Downtown Storrs. ♦
- Completed fifth Annual Report required by the 2016 MS4 Permit.

### ***FY 2021/2022 Trends & Key Issues***

- The Department accomplished a great amount of work this fiscal year.
- The Department continues to address the aging infrastructure of roads and drainage systems. Implementation of the pavement management study will maximize use of limited paving funds. Roads that have a pavement condition index (PCI) rating of less than 55 will require reconstruction of the road base and therefore may not be priority to repair, as it will cost the same whether fixed now or later. The key is to prevent roads from getting to a PCI of 55. The Town has approximately 100 miles of paved roadways that have a value between \$25 million and \$30 million. Poor drainage systems are a continuing problem on Town roads. The Town is currently using two catch basin repair teams to replace deteriorating catch basins and drainage pipes throughout Town, working ahead of the paving schedule.
- The Operations Division will continue to operate using working teams. Smaller unit operations in both Roads and Grounds Divisions has been very productive. Planning the work and working from that plan, promoting team building, and cross training between programs will be important issues.
- The Department will continue to track personnel and equipment hours involved in routine services for Downtown Storrs. Maintenance efforts for Downtown Storrs (area from Community Center to Dog Lane) continue to evolve as staff develops a program to maintain the area in a first-class manner.
- The Town tree crew leader and bucket truck is doing an excellent job addressing trees impacted by invasive species and drought. The forests within Mansfield are approximately 15% ash trees which are dying from insect infestation indicating a significant investment of resources will be required in the coming years.
- The MS4 General Permit will continue to call for an increased demand for labor. The permit requires we sample nearly all outfalls, 200 locations, in Town for indicator parameters. The permit requires increased frequency of sweeping, catch basin cleaning and

documentation of all these activities, which we will capture through the asset management software.

- The average age of the fleet is increasing, which creates the potential for a significant rise in maintenance costs. Additional replacement vehicles remain a considerable need. The Town also needs a better facility for washing its vehicles; we need to explore the feasibility of a future capital project or regional wash facility.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Administer Town construction projects in an efficient and cost-effective way ensuring the taxpayer receives the best product. ♦

#### **Objectives:**

- Use the small team concept in the Operations Division.
- Collaborate with contractors and customers to ensure issues are resolved at the lowest level and with minimal impact on the construction schedule.
- Communicate frequently with DOT, DEEP, DECD, and other funding agencies.
- Utilize social media to update interested parties on construction progress.
- Utilize project-tracking software to track projects, document work progress and communicate with all parties (designers, contractors, inspectors, etc.).

**Goal:** Implement a comprehensive Pavement Management System (PMS) to ensure the best use of funds with greatest impact on the community. ♦

#### **Objectives:**

- Develop a list of roads needing maintenance and rehabilitation.
- Program out a ten-year paving plan.
- Identify additional needs within the ten-year paving plan to ensure drainage is replaced as required and paving is no longer held up by drainage problems.
- Use pavement management study to ensure best use of resources by determining roads that require crack sealing, full depth patching, milling, and full depth reclamation.
- Competitively bid all pavement projects to include hot mix asphalt.
- Evaluate and monitor cost effectiveness of pavement management methods.

**Goal:** Use the Asset Management System to provide more immediate feedback on allocation of resources.

#### **Objectives:**

- Identify opportunities for further efficiencies by planning work within areas.
- Assist in tracking Best Management Practices implemented for MS4.
- Improve budget development.

**Goal:** Remove tree hazards along Town right-of-ways providing a safe environment for all road users (drivers, bicyclists and pedestrians). ♦

#### **Objectives:**

- Use a small department team to address routine limb and tree removal.
- Improve resiliency to weather patterns that cause the closing of roadways.
- Only use a contractor for those trees that are too complex for our crew.

**Goal:** Provide engineering and survey assistance to Town departments and residents. ♦

#### **Objectives:**

- Use on-call survey contractor for larger projects.
- Coordinate pavement markings for the Town roads and Town parking areas.
- Conduct layout for public works road repair and drainage projects.
- Issue right-of-way permits to residents desiring to work within the Town's right of way.

- Manage Asset Management System for Operations.

**Goal:** Update operational manuals and standard operating procedures to improve Department's service to residents. ♦

**Objectives:**

- Review existing manuals and procedures to ensure current applicability.
- Incorporate program members into the process to achieve ownership and commitment.
- Update Department snow and safety manuals.
- Update standard operating procedures to ensure compliance with MS4.

**Goal:** Maintain a high level of service for public grounds in Downtown Storrs. ♦

**Objectives:**

- Inspect the area daily.
- Maintain maintenance checklists for employee usage.
- Ensure all employees understand the requirements for Downtown Storrs.

**Goal:** Protect our planet by reducing vehicle carbon footprint. ♦

**Objectives:**

- Use energy tracking programs to develop and confirm fuel saving measures.
- Reduce fuel usage by replacing older model general government vehicles with either electric or higher-mpg models.
- Enforce no-idling policies.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

*PW = linkage to Natural Systems; Open Space, Parks and Agricultural Lands; Community Life; Infrastructure*

<b>Roads</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<i>Road Work</i>			
Total paved lane miles	214	214	214
Total unpaved lane miles	14	14	14
Pavement Condition Index (PCI) per ASTM D6433-16	66	68	68
Catch basins installed/replaced (construction season)	121	40	40
Length of drainage pipe installed/re-installed (const. season)	4,119	3,000	3,000
Miles of road milled/reclaimed and paved (const. season)	5.4	4.5	5.0
Paved lane miles swept	232	232	232
Catch basins cleaned	607	1,254	1,254
<i>Snow Removal</i>			
Number of treatable events	29	30	30
Tons of salt applied to roads	1,802	2,200	2,200
Accumulated snowfall removed from roads (in inches)	52	48	48
Hours spent plowing, salting, and removing snow	3,960	4,000	4,000

<b>Grounds</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<i>Grounds Maintenance</i>			
Athletic single or multi-sport fields maintained	17	16	16
% of athletic fields using soy-based fertilizer products	100%	100%	100%
Number of Town grounds facilities maintained	15	15	15
Acres mowed	70	70	70
Bikeways and walkways maintained (in miles)	9	9	9
<i>Landscaping</i>			
Trees planted	13	10	10

<b>Equipment Maintenance</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<i>Fleet Inventory</i>			
Vehicles	59	59	59
Heavy equipment	28	28	28
<i>Fleet Energy Consumption</i>			
Hybrid vehicles and vehicles using alternative fuel	6	6	6
Gasoline used for Town vehicles (gallons)	35,886	36,000	36,000
Diesel fuel used for Town vehicles (gallons)	37,128	36,000	36,000
<i>Services Performed</i>			
Total Preventative Services Performed	854	860	860
Total Services Performed	1,960	2,000	2,000

**Town of Mansfield  
Department: Public Works**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	1,727,348	1,675,476	1,858,136	2,012,690	2,257,600	244,910
Misc Benefits	23,514	20,649	21,376	25,230	11,210	(14,020)
Purch Property Services	1,750	3,380				-
Prof & Tech Services	1,244	8,211	3,870	8,400	8,400	-
Repairs/Maintenance	150					-
Other Purchased Service	46,759	106,091	108,646	121,420	140,160	18,740
Instructional Supplies	190					-
School/Library Books				350	350	-
Energy	195,000	173,500	174,800	174,800	174,800	-
Office Supplies	3,082	3,310	3,418	4,250	4,550	300
Land/Rd Maint Supplies	55,274	66,046	86,531	90,000	95,000	5,000
Building Supplies	3,304	5,374	2,515	4,000	4,000	-
Rolling Stock Supplies	144,786	147,829	168,025	170,000	170,000	-
Other Supplies	6,650	12,748	8,579	14,500	14,500	-
Equipment	26,372					-
<b>TOTAL EXPEND.</b>	<b>2,235,422</b>	<b>2,222,615</b>	<b>2,435,895</b>	<b>2,625,640</b>	<b>2,880,570</b>	<b>254,930</b>
<b>TOTAL REVENUES</b>	<b>23,668</b>	<b>28,862</b>	<b>25,743</b>	<b>27,510</b>	<b>30,495</b>	<b>2,985</b>
<b>Positions:</b>						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Ass't Town Engineer	1.00	1.00	1.00	1.00	1.00	-
Project Engineer	1.00	1.00	1.00	1.00	1.00	-
Public Works Specialist	1.33	1.33	1.33	1.33	1.33	-
Engineering Intern	1.09	1.09	1.09	1.09	1.09	-
Operations Manager	1.00	1.00	1.00	1.00	1.00	-
Roads Foreman	1.00	1.00	1.00	1.00	1.00	-
Roads Crew Leader	2.00	2.00	2.00	2.00	2.00	-
Drainage Crew Leader					1.00	1.00
Arborist Crew Leader		1.00	1.00	1.00	1.00	-
Truck Driver	6.00	6.00	8.00	8.00	9.00	1.00
Grounds Crew Leader	1.00	1.00	1.00	1.00	1.00	-
Groundskeeper	2.00	2.00	2.00	2.00	2.00	-
Laborer	4.00	4.00	3.00	3.00	3.00	-
Lead Mechanic	1.00	1.00	1.00			-
Mechanic	2.00	2.00	2.00	3.00	4.00	1.00
Transfer Station Sprvsr	1.00	1.00	1.00	1.00	1.00	-
Transfer Station Attenda	0.48	0.48	0.48	0.48	0.48	-
Recycling Coordinator	1.00	1.00	1.00	1.00	1.00	-
<b>Total Full Time Equiv.</b>	<b>27.90</b>	<b>28.90</b>	<b>29.90</b>	<b>29.90</b>	<b>32.90</b>	<b>3.00</b>
Paid from Other Funds	2.48	2.48	2.48	2.48	2.48	
Paid from General Fund	25.42	26.42	27.42	27.42	30.42	3.00



## **FACILITIES MANAGEMENT - 30900**

The Facilities Management Department is responsible for the maintenance and cleaning of all Town and School buildings. This includes maintaining equipment and critical systems such as boilers, air conditioners, pumps, toilets, septic systems, water wells, electrical systems and roofs. The Department has instituted an extensive Preventive Maintenance (PM) Program to help reduce emergency repairs. The Department uses outside contractors to conduct maintenance and repairs when special licensing is required, or special skills are necessary. The Department also assists in identifying energy efficiency improvements for buildings that help to reduce costs and the Town's carbon footprint. The Town's operating budget reflects Facilities Maintenance costs for the Town buildings, while the Town's capital budget reflects capital costs for both Town and school buildings.

### ***FY 2021/2022 Accomplishments***

- Roof replacement for the Middle School and solar installation
- Implemented Verizon contract for cellular tower on the parking garage
- Solar field at the Landfill, started process
- Replaced carpet throughout the Library
- Completed replacement of boilers at Mansfield Community Center
- Continuing work on two Facility Studies, Town-wide and at the Mansfield Middle School
- Installation of cameras for security at entrances at Library, Senior Center and Town Hall
- Replaced furniture and carpet in offices around Town Hall
- Replaced air conditioning and heating system in offices at Public works
- Replaced parking garage access system
- Replaced two HVAC units for Middle School Auditorium
- Installed new washer/dryer for Senior Center
- Installed fountains at Bicentennial Pond
- Removed water fountains and electrical from portables at Southeast School
- Installed work camera on roof of Southeast to view construction of new elementary school
- Installed WIFI on Betsy Paterson Square
- Installed 18 new smart boards in various classrooms at Mansfield Middle School
- Engaged a company to complete an Energy Study
- Enlisted a vendor to complete a hazard identification study for buildings prior to 1980

### ***FY 2022/2023 Trends & Key Issues***

- Roofs on several Town buildings are nearing the end of their useful life expectancy and, as a result, require maintenance. Funds should be included in the capital budget for roof repairs and replacement.
- Our department is actively involved in helping the Town meet its net neutral goals by the year 2030. To achieve that goal we are looking at further energy reductions.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Efficiently and effectively maintain the Town's facilities. ♦

#### **Objectives:**

- Continue Preventive Maintenance Program at all facilities, including life cycle and routine repairs that minimize equipment downtime and maximize the equipment's useful life.

- Continue to maintain facility audit reports to prepare for and address needed repairs and improvements.

**Goal:** Improve energy efficiency of the Town's facilities. ♦

**Objectives:**

- Identify energy conservation projects with a good return on investment.
- Research solar panel installations in order to reduce the reliance on fossil fuels.

**Goal:** Maintain excellent customer service and prompt response time. ♦

**Objectives:**

- Continue to improve customer service with staff.
- Increase staff efficiency through professional development opportunities, improved employee recruitment, selection, retention and training.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Facilities Management* = linkage to *Community Life*; *Infrastructure*

<b>Facilities Management</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Square Footage of Facilities Maintained</b>			
Square footage of all facilities maintained	423,000	423,000	423,000
Square footage of administrative/office facilities maintained	52,813	52,813	52,813
<b>Work Orders</b>			
Work orders received	3047	3400	3500
Work orders completed	2995	3300	3400
Percentage of work orders completed within fifteen business days of receipt of work order	93%	97%	97%
<b>Inspections</b>			
Fire extinguisher inspections (non-certified)	2028	1908	1908
Percentage of monthly fire extinguisher inspections completed	98%	98%	100%
Annual certified fire extinguisher inspections	159	159	159
Percentage of annual certified fire extinguisher inspections completed	100%	100%	100%
Testing for well water systems			
<b>Energy Improvements</b>			
Annual electricity usage at all Town facilities (in kwh)	3,372,930	3,300,000	3,300,00
Replacements of existing boilers with energy-efficient boilers	2	3	2
Removal of underground storage tanks	0	0	1
Safety workshops provided to Facilities Management staff	4	4	4

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Noncertified	394,854	368,373	364,512	390,630	392,160	1,530
Salaries and Wages	13,308	41,091	47,856	58,360	93,930	35,570
Misc Benefits	7,504	5,056	6,087	5,900	6,400	500
Purch Property Services	39,477	35,184	50,925	79,200	64,950	(14,250)
Repairs/Maintenance	71,854	86,925	92,044	87,600	95,730	8,130
Other Purch Services	102,524	103,749	108,108	113,700	131,900	18,200
Office Supplies	5,733	5,052	6,152	7,170	8,080	910
Energy	219,961	221,989	253,500	253,500	348,380	94,880
Building Supplies	44,569	50,727	27,287	45,150	43,650	(1,500)
Other Supplies	110	279	16,630	1,750	2,600	850
Equipment						-
Misc Expenses & Fees						-
Shared Services	(4,725)	(6,300)	(6,430)	(6,300)	(6,700)	(400)
<b>TOTAL EXPEND.</b>	<b>895,169</b>	<b>912,124</b>	<b>966,670</b>	<b>1,036,660</b>	<b>1,181,080</b>	<b>144,420</b>
<b>TOTAL REVENUES</b>	<b>1,374</b>	<b>688</b>		<b>500</b>		<b>(500)</b>
<b>Positions:</b>						
Facilities Mgmt Dir.	1.00	1.00	1.00	1.00	1.00	-
Custodial Supervisor					1.00	1.00
Administrative Assist.	1.00	1.00	1.00	1.00	1.00	-
Custodians	3.48	3.69	3.69	3.69	3.69	-
Maintenance Staff	3.00	3.00	3.00	3.00	3.00	-
Public Works Specialist	0.34	0.34	0.34	0.34	0.34	-
<b>Total Full Time Equiv.</b>	<b>8.82</b>	<b>9.03</b>	<b>9.03</b>	<b>9.03</b>	<b>10.03</b>	<b>1.00</b>
Paid from Other Funds	1.85	1.85	1.85	1.85	2.35	0.50
Paid from General Fund	6.97	7.18	7.18	7.18	7.68	0.50

**Town of Mansfield  
Expenditure Budget Summary by Activity  
Community Services**

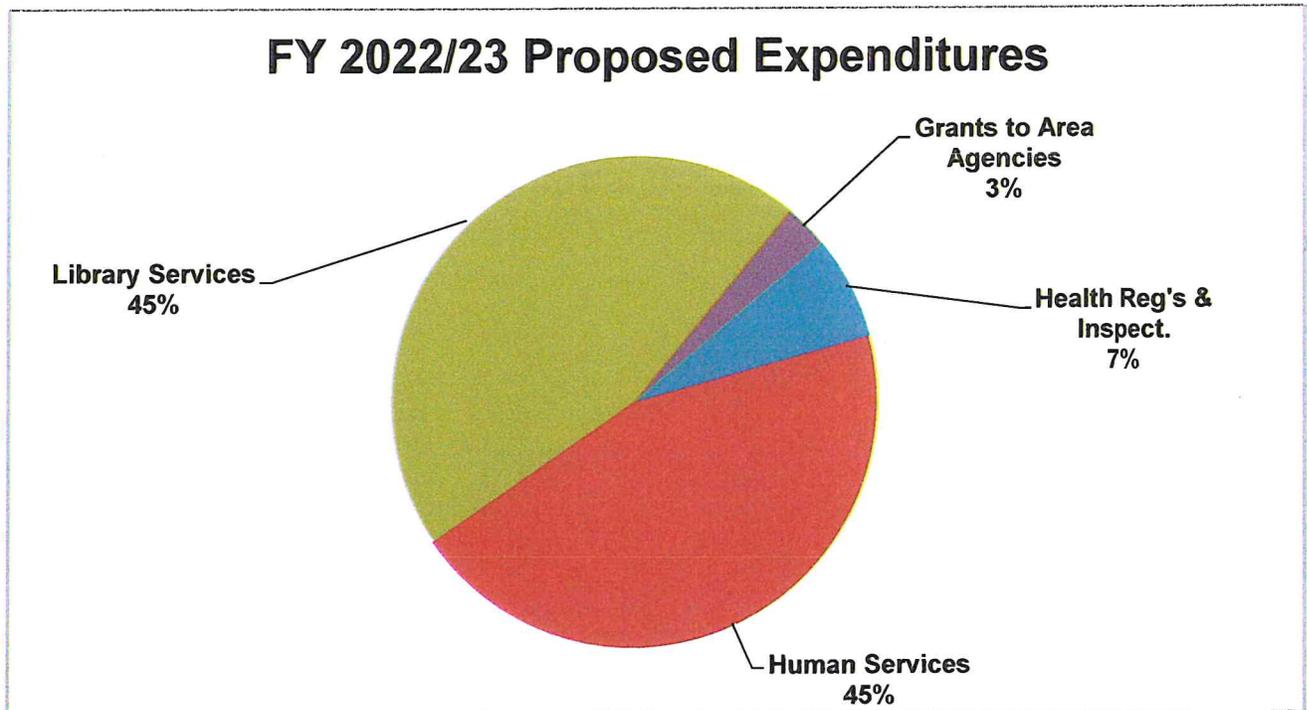
Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Departments:</b>						
Health Reg's & Inspect.	137,895	140,443	146,770	150,120	151,420	1,300
Human Services	677,355	759,081	768,177	904,750	989,330	84,580
Library Services	748,947	806,106	871,238	960,360	1,009,060	48,700
Grants to Area Agencie	45,300	45,800	47,000	48,500	64,250	15,750
<b>TOTAL EXPEND.</b>	<b>1,609,497</b>	<b>1,751,431</b>	<b>1,833,185</b>	<b>2,063,730</b>	<b>2,214,060</b>	<b>150,330</b>

**Mission**

To plan and assist in the development and maintenance of harmonious personal relationships between residents and groups, and to improve and enrich the lives of our citizens through activities, programs and facilities designed to foster creativity, help resolve and prevent problems, provide healthy recreational activity and build cultural and aesthetic appreciation.

**Program Purpose and Description**

The Community Services Division provides health services, human services, library and recreation services to residents of Mansfield. Also included are grants to area nonprofits that provide human services to Mansfield residents.





**HEALTH REGULATION & INSPECTION-41200**

This program funds various professional and technical services related to health regulation and inspection. Also included is the Town's contribution to the Eastern Highlands Health District. The Eastern Highlands Health District is a separate agency, and therefore its budget is reflected in a separate Fund.

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Other Purch Services	137,895	140,443	146,770	150,120	151,420	1,300
<b>TOTAL EXPEND.</b>	<b>137,895</b>	<b>140,443</b>	<b>146,770</b>	<b>150,120</b>	<b>151,420</b>	<b>1,300</b>



## **HUMAN SERVICES - 42100**

The primary mission of the Human Services Department is to promote independence, personal enrichment and an enhanced quality of life for Mansfield residents of all ages through a variety of programs and services. The Department consists of three service areas: Youth & Early Childhood Services, Social Services and Senior Services. The Youth Services Bureau provides programs responding to the needs of Mansfield youth and their families through town funding as well as various managed grants (i.e. School Readiness and the Child Daycare Grant). These programs support and advocate for the social and emotional development of the Town's youth including early childhood services and positive youth development programming. All service areas provide counseling, therapeutic and support groups, case management, and crisis intervention. Services also provide information and referral, community planning, and family support and engagement as well as leadership training and volunteer opportunities. Our Senior Center offers opportunities for seniors ages fifty-five and over to help maintain and improve their physical, mental, social and emotional well-being through a variety of programs.

### ***FY 2021/2022 Accomplishments***

- Opened the Senior Center building for participant access following COVID protocols and offered programs hybrid and fully virtual for those who could not come into the center.
- Expanded access to web-based activity by adding two devices and four hot spots for loan to the community.
- Increased access to nutrition programs to prevent food insecurity by offering an increased number of drive-through lunches at the Senior Center, expanding food distribution programs, and collaborating with community development in the Helping Hands Program.
- Maximized access to childcare and camp programs through grants, fee waiver, Helping Hands and the Betsy Hamill Campership program.
- Added mental health services and support groups to Senior Center programming including a bereavement group, women's support group and caregiver support program.
- Youth Services continues to serve youth and families through a robust mix of positive youth development, counseling services, and case management supports. School-based counseling has been consistent throughout the pandemic. Office-based counseling has reopened, and virtual services continues to be an option for youth and families who prefer remote counseling.
- After-school positive youth development programs moved to Mansfield Middle School to support continuity during pandemic. This change removed barriers to access by utilizing late buses instead of relying exclusively on family transportation. Implemented responsive program adjustments in collaboration with Mansfield Public Schools and the UConn Office of Community Outreach to adapt mentoring programs through various changes and stages of the pandemic. Offered in-person options in the fall and transitioned to virtual mentoring for the spring in response to new pandemic trends and anticipation of challenges in volunteer availability.
- Collaborated actively with other local municipalities and Connecticut Youth Services Association to begin a regional restorative youth diversion team.
- Obtained additional \$1,500 grant funding for suicide prevention initiative to help organize a Pride event for June 2022.

- Awarded \$15,750 from the Ossen Foundation for Mansfield Farms to Family program to support food-insecure households.

### ***FY 2022/2023 Trends & Key Issues***

- COVID 19 continues to have a major effect on service delivery to all persons and at a higher magnitude to vulnerable populations. The need and demand for access to mental health services continues to increase for all ages. Increased prices for basic needs and demand for services and programs to address these issues are a continuing issue for Human Services providers.
- With the expectation of commercial cannabis becoming more readily available and the state statute that second-time offending youth-possession violations are required to be referred to local Youth Service Bureaus, we anticipate climbing numbers of referrals to the YSB for youth cannabis possession.
- The Mansfield Public Schools continue to identify a need for ongoing high levels of support for youth, particularly at the Mansfield Middle School. We anticipate additional needs as the elementary aged youth merge into the new Mansfield Elementary School and manage various transitions.
- Truancy continues to be an area of concern statewide and is, by statute, referred to Youth Service Bureaus.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Adjust capacity and prioritization of resources as needed to support anticipated ongoing growth of youth referred for diversion, truancy, and mental health ♦

#### **Objectives:**

- Identify additional funding resources to support needs of diversion programming.
- Work in partnership with other local municipalities to identify opportunities for shared resources to maximize efficacy of interventions.
- Identify opportunities and interventions for prevention work to build resilience.

**Goal:** Collaborate with Mansfield Board of Education to support consolidation of elementary schools. ♦

#### **Objectives:**

- Adjust existing programming structures to match the needs of the new consolidated elementary school.
- Support Mansfield Elementary School students and staff during the school merger in responsive and meaningful ways.
- Identify emerging areas for Youth Service Bureau support within the Mansfield Elementary School community.

**Goal:** Address food insecurity in Mansfield ♦

#### **Objectives:**

- Continue collaboration with Helping Hand, FOODSHARE, Mansfield Farms to Families, TVCCA Meals-on-Wheels and local food pantries to support residents
- Expand Senior Center drive-through meals, Maple Road Café, and Grab-and-Go programs.
- Continue to offer assistance in accessing regional, state and national programs to battle food insecurity including SNAP, TEFAP, and local food banks, shelters and soup kitchens.

**Goal:** Address growing mental health issues for all ages in Mansfield ♦

**Objectives:**

- Provide mental health services to all ages including individual and family counseling, support groups, information and referral and case management services.
- Provide community building and positive youth development programs to minimize social isolation and build resiliency

**Goal:** Link residents to services promoting financial security, wellness and increase quality of life ♦

**Objectives:**

- Continue to offer high quality responsive services and programs for all ages
- Continue to provide access and linkage to essential services and program

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

*Human Services = linkage to Open Space, Parks and Agricultural Lands; Community Life; Housing; Infrastructure; Stewardship and Implementation*

<b>Youth Services</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Counseling &amp; Positive Youth Development Services</b>			
Youth and Families served by programs	99	175	200
Volunteers assisting with programs and services	22	65	100
Volunteer/Intern Hours	850	1700	2100
<b>Early Childhood Services</b>			
School readiness slots for children	25	25	25
Child Day Care slots for children	40	40	40
Quality enhancement programs offered	2	3	3

<b>Human Services Administration</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Fee Waiver Program</b>			
Fee waiver applications received (town-wide)	59	65	70
Total fee waiver dollars distributed to participants (town-wide)	\$9,177.11	\$13,000	\$20,000
<b>Special Funds</b>			
Total dollars donated to the Holiday, Special Needs and Campership, Mansfield Farms to Family Funds	\$38,105	\$39,000	\$39,000
Individuals and Families receiving assistance through Special Needs, Holiday, Campership or Food Programs	397	425	425
<b>Social Work clients (unduplicated)</b>			
Persons receiving social work services (ages 18 – 59)	359	400	400

<b>Senior Services</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
Programming			
Senior Center visits	1240	9000	9000
Total number of Senior Center program participants	8436	9000	9000
Meals provided to seniors	9292	9000	9000
Rides provided to seniors through the Transportation Program	400	600	600
Van trips	52	70	70
Total ridership in the Transportation Program	280	300	300
Seniors receiving social work services	260	275	275

**Town of Mansfield  
Department: Human Services**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Cert Wages	(15,842)	(15,842)	(16,031)	(15,840)	(15,840)	-
Noncertif.	334	41	-	-	-	-
Salaries and Wages	613,184	714,835	751,295	815,570	890,100	74,530
Misc Benefits	6,601	5,825	4,734	13,040	15,040	2,000
Prof & Tech Services	2,655	810	-	6,000	12,000	6,000
Other Purch Services	2,979	2,580	2,481	3,200	3,200	-
School/Library Books	564	542	294	550	550	-
Office Supplies	6,295	4,684	4,243	6,460	6,330	(130)
Other Supplies	14,075	12,363	11,984	15,770	17,950	2,180
Misc Expenses & Fees	46,510	33,245	9,177	60,000	60,000	-
<b>TOTAL EXPEND.</b>	<b>677,355</b>	<b>759,081</b>	<b>768,177</b>	<b>904,750</b>	<b>989,330</b>	<b>84,580</b>
<b>TOTAL REVENUES</b>		0				
<b>Positions:</b>						
<b>Administrative staff:</b>						
Administrative Asst.						-
Admin. Services Specialist	1.00	1.00	1.00	1.00	1.00	-
Director	1.00	1.00	1.00	1.00	1.00	-
<b>Total Administrative Staff</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
<b>Youth Services staff:</b>						
Early Childhood Serv Coord	0.86	0.86	1.00	1.00	1.00	-
Office Assistant	0.29	0.29	0.29	0.29	0.29	-
Youth Services Social Work	1.00	2.00	2.00	2.00	2.54	0.54
Youth Services Supervisor	1.00	1.00	1.00	1.00	1.00	-
<b>Total Youth Services Staff</b>	<b>3.15</b>	<b>4.15</b>	<b>4.29</b>	<b>4.29</b>	<b>4.83</b>	<b>0.54</b>

**Town of Mansfield  
Department: Human Services**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Positions continued:</b>						
<b>Senior Services staff:</b>						
Office Assistant	0.29	0.29	0.54	0.54	0.54	-
Outreach Coordinator			1.00	1.00	1.00	-
Outreach Soc. Worker	0.54	0.54				-
Senior Center Prog. Assistant			1.00	1.00	1.00	-
Senior Center Prog. Coord.	1.00	1.00	1.00	1.00	1.00	-
Senior Center Site Server	0.71	0.71	0.71	0.71		(0.71)
Nutrition Coordinator					0.86	0.86
Senior Center Supervisor	1.00	1.00	1.00	1.00	1.00	-
Social Worker	1.00	1.00	1.00	1.00	1.00	-
Transp & Program Asst.	1.00	1.00				-
Van Drivers	0.55	0.55	0.55	0.55	0.55	-
<b>Total Senior Services Staff</b>	<b>6.09</b>	<b>6.09</b>	<b>6.80</b>	<b>6.80</b>	<b>6.95</b>	<b>0.15</b>
<b>Total Full Time Equiv.</b>	<b>11.24</b>	<b>12.24</b>	<b>13.09</b>	<b>13.09</b>	<b>13.78</b>	<b>0.69</b>
Paid from Other Funds	0.79	0.79	0.79	0.79	0.66	(0.13)
Paid from General Fund	10.45	11.45	12.30	12.30	13.12	0.82



## **LIBRARY SERVICES - 43100**

The mission of the Mansfield Library is to provide guidance and access to materials and information that enhance and enrich the lives of people of all ages. The goals of the Mansfield Library are to provide a broad range of materials in a variety of formats; promote and stimulate active use of its resources; facilitate the use of its resources and services with trained library personnel; and offer programs and services to encourage lifelong learning.

### ***FY 2021/2022 Accomplishments***

- Maintained and adjusted services as library locations have undergone different levels of accessibility due to the current pandemic.
- Completion of a strategic plan.
- Expanded Wi-Fi coverage over the entire library property to create easier access for the public as part of an overall plan to upgrade the library's exterior into a space for learning and recreation; including running power and data to the shade structure, and the installation of a solar charging station for phones and devices.

### ***FY 2022/2023 Trends & Key Issues***

- COVID-19 will continue to dominate the library's efforts to maintain quality services to residents.
- The library is also planning additional collaborations with school library staff as the new elementary school opens for the year.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Initiate the design and implementation of a diversity audit of library collections to ensure that the library is being conscientious and inclusive in providing materials and resources that value the distinctive characteristics, experiences, and perspectives of all people. ♦

**Objectives:**

- Create an initial plan and template for the diversity audit.
- Complete a review of the library's current collection development policy and purchasing procedures.

**Goal:** Improve services to children and families by increasing cooperative efforts among local libraries. ♦

**Objectives:**

- Establish a Mansfield Libraries Working Group consisting of public and school librarians to optimize collaboration among all libraries in town.
- Initiate new cooperative programming and collection development plans.

**Goal:** Maintaining and adjusting library services to meet changing conditions caused by the COVID-19 pandemic. ♦

**Objectives:**

- This is an ongoing response to changing conditions as they arise, with the aim of providing broadest possible access to services while observing public health requirements.

**Goal:** Maintaining high quality library services during anticipated staff transitions.

**Objectives:**

- Update job descriptions, task lists, and calendars for affected positions in order to ease transitions for incoming staff.
- Update the onboarding process for new staff to reflect current practices.

◆ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

*Library = linkage to Community Life*

Library	FY 20/21 Actual	FY 21/22 Projected	FY 22/23 Proposed
<b>Circulation</b>			
Downloadable and e-books circulation	21,567	22,000	23,000
Total annual circulation	140,677	186,000	200,000
Patrons entering the Library	19,105	45,000	50,000
<b>Total Collection Size</b>			
	87,821	88,000	89,000
<b>Internet Access and Usage</b>			
Terminals with internet access available to the public at the Library	6	5	6
Patrons accessing the internet through Library terminals	3,484	1,500	1,500
Patrons using Wi-Fi at the Library	N/A*	7,000	7,500
Database Sessions	1,682	1,500	1,600
<b>Programming</b>			
Youth programs offered	177	76	100
Youth program participants	3004	1,600	2,500
Adult programs offered	78	36	50
Adult program participants	955	500	750
Outreach programs conducted	44	130	150
Outreach program participants	982	1,500	2,500
Special community events offered	0	12	12
Special community events participants	0	1,000	1,000
Total annual program and event attendance	6,893	4,600	5,500
Circulation (all other)	119,110	166,000	177,000

\*no software was available to count usage

**Town of Mansfield**  
**Department: Library Services - 43100**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	602,583	630,326	675,788	761,990	797,330	35,340
Misc Benefits	2,902	3,089	1,252	4,120	3,780	(340)
Prof & Tech Services	1,435	5,898	6,553	7,000	7,500	500
Other Purch Services	1,250	2,412	2,306	2,600	3,450	850
Instructional Supplies	6,497	5,055	8,040	6,700	7,150	450
School/Library Books	101,995	125,644	139,290	143,000	156,000	13,000
Other Supplies	1,005	2,732	7,059	4,000	4,000	-
Equipment	31,278	30,950	30,950	30,950	29,850	(1,100)
<b>TOTAL EXPEND.</b>	<b>748,947</b>	<b>806,106</b>	<b>871,238</b>	<b>960,360</b>	<b>1,009,060</b>	<b>48,700</b>
<b>TOTAL REVENUES</b>	<b>22,190</b>	<b>19,309</b>	<b>15,811</b>	<b>19,340</b>	<b>16,430</b>	<b>(2,910)</b>
<b>Positions:</b>						
Library Director	1.00	1.00	1.00	1.00	1.00	-
Librarian	4.00	4.00	4.00	4.00	4.00	-
Library Associate	3.00	3.00	3.00	3.00	3.00	-
Library Assistant	1.92	1.92	2.02	2.02	2.02	-
Express Desk Attend			1.46	1.46	1.46	-
Pages	1.49	1.49	1.49	1.49	1.49	-
Substitute Librarian		0.29	0.29	0.29	0.29	-
<b>Total Full Time Equiv.</b>	<b>11.41</b>	<b>11.70</b>	<b>13.26</b>	<b>13.26</b>	<b>13.26</b>	<b>-</b>
Paid from Other Funds	1.04	1.04	1.04	0.50		(0.50)
Paid from General Fund	10.37	10.66	12.22	12.76	13.26	0.50



## **GRANTS TO AREA AGENCIES - 45000**

As part of its operating budget, the Town traditionally makes financial contributions to various non-profit agencies that serve Mansfield residents. Staff and the Human Services Advisory Committee evaluate the requests that the Town receives from various social service agencies in the region and makes funding recommendations to the Town Council.

**ACCESS AGENCY.** Regional anti-poverty community action agency that administers state programs such as energy assistance, supportive housing, job-readiness and placement and the WIC nutrition programs (for women-infant-children).

**COMMUNITY COMPANIONS & HOMEMAKERS.** Provides in-home services to elderly and disabled residents in twelve-town area.

**CONNECTICUT LEGAL SERVICES.** Provides free civil legal services to low-income persons.

**HOLY FAMILY HOME & SHELTER.** Helps support emergency shelter program for homeless families in the region.

**MEALS ON WHEELS (TVCCA).** Provides and delivers meals on a regular basis to homebound Mansfield residents.

**PERCEPTION PROGRAMS.** Provides substance abuse and mental health services.

**SEXUAL ASSAULT CRISIS CENTER.** Offers counseling and related services to victims of domestic violence and sexual assault.

**SOUTHEAST REGIONAL ACTION COUNCIL, INC. (SRAC).** Coordinates and advocates for substance abuse programs and services in eastern Connecticut. Provides grant management and educational services to local prevention councils and communities.

**UNITED SERVICES, INC.** Offers a wide range of mental health services, including counseling, therapy and 24-hour emergency service to adults and children in 21 northeastern Connecticut towns.

**VETERANS' SERVICES.** Assists Veterans with information and access to veterans' benefits.

**WINDHAM AREA INTERFAITH MINISTRIES (WAIM).** Provides free redistribution of clothing, household goods, and furniture to people in need. Also assists with the provision of energy assistance and funds to prevent homelessness.

**WINDHAM AREA NO FREEZE PROJECT.** Provides emergency shelter for homeless people, and connects them to social services

**Town of Mansfield**  
**Department: Grants to Area Agencies - 45000**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Agencies:</b>						
ACCESS	1,500	1,000	1,000	1,000	2,000	1,000
Comm Companion & Homemaker	4,000	4,000	5,000	5,000	5,000	-
CT Legal Services	6,500	6,500	6,500	6,500	6,500	-
Holy Family Shelter	3,000	3,500	3,500	3,500	5,000	1,500
Meals On Wheels	3,000	3,500	3,500	3,500	5,000	1,500
Perception Programs	1,800		3,000	3,500	4,500	1,000
Sexual Assault Crisis Services	4,500	4,500	4,500	4,500	5,000	500
Southeast Regional Action Council	800		1,000	1,000	1,000	-
United Services, Inc	8,000	8,000	5,000	5,000	13,500	8,500
Veterans' Services	10,000	10,000	5,750	5,750	5,750	-
Windham Area Interfaith Minist	3,000	3,500	3,500	3,500	5,000	1,500
Windham Area No Freeze Project	1,500		5,750	5,750	6,000	250
<b>TOTAL EXPEND.</b>	<b>47,600</b>	<b>44,500</b>	<b>48,000</b>	<b>48,500</b>	<b>64,250</b>	<b>15,750</b>

**Town of Mansfield  
Expenditure Budget Summary by Activity  
Community Development**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Departments:</b>						
Building & Housing Insp.	361,565	415,306	425,129	455,790	461,770	5,980
Planning & Development	333,670	373,580	415,873	392,100	489,350	97,250
Boards and Comm.	4,486	871	2,011	4,450	11,360	6,910
<b>TOTAL EXPEND.</b>	<b>699,721</b>	<b>789,757</b>	<b>843,013</b>	<b>852,340</b>	<b>962,480</b>	<b>110,140</b>

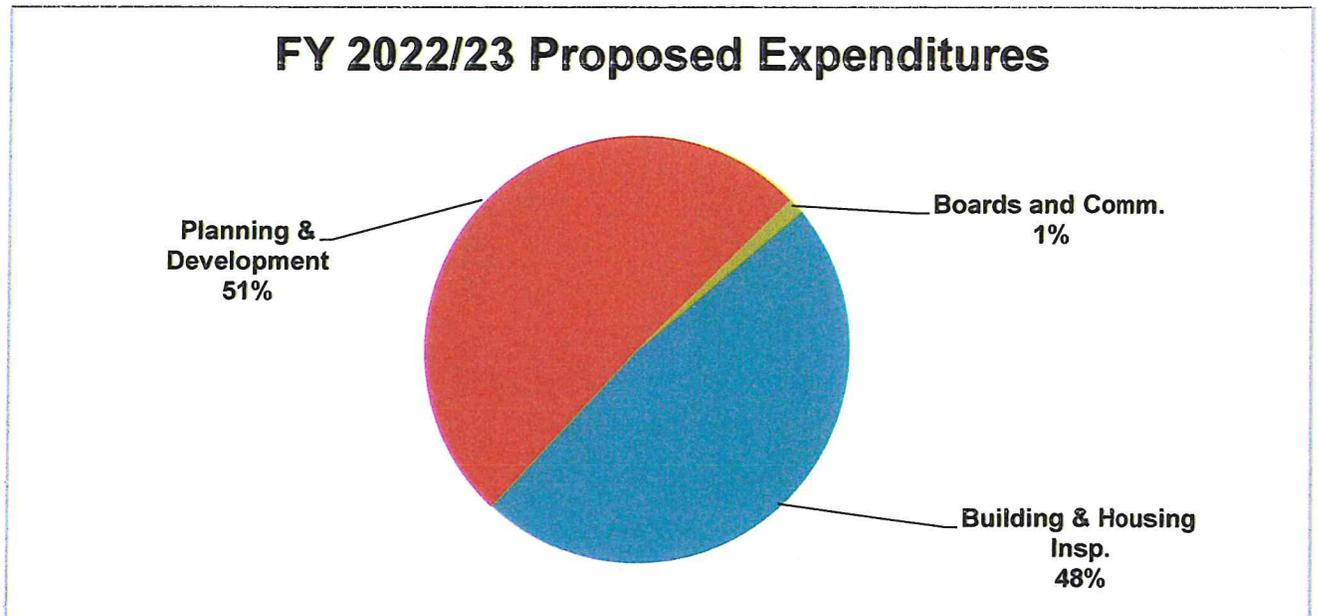
**Mission**

To provide residents and stakeholders with a community that promotes and protects public safety, health and welfare, environmental quality, encourages economic activity and full employment, rewards creative enterprise, and fosters citizen engagement.

**Program Purpose and Description**

Community Development departments play a crucial role in determining the present and future direction of the Town and the overall quality of life of its residents. These departments fulfill a number of statutory building and land use responsibilities. Sample duties include: the administration and enforcement of state and local regulations and ordinances; research and data gathering; encouraging public engagement; preparing the Plan of Conservation and Development that documents land use goals and policies; and developing and enforcing the Town's land use regulations.

Elected boards/commissions and appointed citizen committees, along with the Town's professional staff, must balance goals, economic, social and environmental needs of the Town along with statutory requirements when executing their duties and responsibilities.





## **BUILDING AND HOUSING INSPECTION – 30800**

The Building and Housing Inspection Department enforces the Connecticut State Building Code, the National Electric Code and the International Mechanical and Plumbing Codes as required by section 29-252 of the Connecticut General Statutes. The codes are designed to promote public safety, health and welfare as they are affected by building construction issues such as structural strength, adequate means of egress, sanitary equipment, light, ventilation and fire safety. The Department's goal is to ensure safety to life and property from all hazardous incidents related to the design, erection, repair, removal, demolition or use and occupancy of buildings and structures. Inspections are made at various stages of construction to verify compliance with applicable codes. No Certificate of Occupancy is issued for a building until staff is certain that the work has been satisfactorily completed. Staff also consults with architects, contractors and homeowners who seek advice and assistance. In addition, the Department enforces the State Demolition Code, assigns and maintains a record of street numbers, and is on call to conduct inspections following fires or other disasters. The Department conducts regular housing inspections of rental dwelling units once every two years and is tasked with enforcing many Town ordinances that deal with quality of life issues, including occupancy inspections.

### ***FY 2021/2022 Accomplishments***

- Continued inspection services for all Building and Housing cases throughout the COVID pandemic.
- Began all required code enforcement activity on the new Mansfield Elementary School.
- Maintained required inspectors' professional development as required by State statute.

### ***FY 2022/2023 Trends & Key Issues***

- It is anticipated that Building Permit revenue for the current fiscal year will be close to the original projected amount for this fiscal year.
- While budget constraints remain a concern, the department is maintaining the housing rental program pursuant to ordinance requirements. This will become increasingly difficult to maintain as additional rental units lose exemption from the program after the five-year period allowed by law. It is anticipated additional inspection and administrative staff hours will be needed to maintain the current level of service.
- The construction of the new school and proposed private development at the Four Corners will require additional staff, and the cost of that service should be covered by permitting fees on private development.
- Enforcement of overcrowded housing is a growing issue. Many of our tools are providing diminishing returns as unscrupulous property owners find alternative ways to circumvent the regulations. Policy may need to be revisited at some point.

**FY 2022/2023 Goals & Objectives**

**Goal:** Ensure safe, sanitary and energy efficient construction in Mansfield pursuant to the State Building Code. ♦

**Objectives:**

- Conduct plan review as needed with a target review period of 10 business days whenever possible.
- Consult with contractors, owners and architects proactively to ensure code-compliant construction.
- Continue to work with all stakeholders during the continuing COVID pandemic to provide excellent service in a timely manner.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan.

*Building Inspection = linkage to Community Life; Diversifying the Economy; Housing; Future Land Use and Community Design*

<b>Building and Housing Inspection</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Building Permits</b>			
Residential building permits issued	784	700	800
Commercial building permits issued	170	200	250
Single Family Dwelling Housing Starts+#	3	5	250
Total annual building permits issued	954	560	1000
<b>Inspections</b>			
Building inspections conducted#	1447	1500	1700
Housing Code inspections conducted	2734	2514	2520
Overcrowding Inspections*	142	126	125
Blight inspections*	124	88	100
Parking inspections	58	150	150
<b>Certificates</b>			
Certificates of approval and occupancy issued	536	548	540
Building permits revoked	2	4	4
Housing Code certificates issued	1546	1192	1200
<b>Total Code Enforcement (Violation) Cases</b>			
Number of citations issued for local ordinance violations*	13*	125	125

+ Includes standalone single family homes, townhouse condominiums and apartments

# Next fiscal year depends on the Zoning approval of Multi-family dwelling

\*Dependent upon UConn on-campus classes (COVID)

**Town of Mansfield**  
**Department: Building & Housing Inspection - 30800**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	354,170	402,927	415,325	435,290	440,920	5,630
Misc Benefits	2,524	3,678	1,963	6,000	5,300	(700)
Prof & Tech Services		6,113		1,100	2,000	900
Other Purch Services	1,549	657	6,000	7,700	7,850	150
School/Library Books	566	16		2,500	2,500	-
Office Supplies	1,381	1,095	850	1,650	1,650	-
Other Supplies	1,374	820	990	1,550	1,550	-
<b>TOTAL EXPEND.</b>	<b>361,565</b>	<b>415,306</b>	<b>425,129</b>	<b>455,790</b>	<b>461,770</b>	<b>5,980</b>
<b>TOTAL REVENUES</b>	<b>372,959</b>	<b>493,384</b>	<b>420,991</b>	<b>337,950</b>	<b>354,350</b>	<b>16,400</b>
<b>Positions:</b>						
Building Official	1.00	1.00	1.00	1.00	1.00	-
Administrative Asst.	1.25	1.25	1.25	1.25	1.25	-
Asst. Building Official	1.00	1.00	1.00	1.00	1.00	-
Housing Inspector	1.00	1.00	1.00	1.00	1.00	-
Code Enforce. Officer I		1.00	1.00	1.00	1.00	-
Building Insp. - PT NB	0.86	0.55	0.55	0.55	0.55	-
<b>Total Full Time Equiv.</b>	<b>5.11</b>	<b>5.80</b>	<b>5.80</b>	<b>5.80</b>	<b>5.80</b>	-
Paid from Other Funds						
Paid from General Fund	5.11	5.80	5.80	5.80	5.80	-



## **PLANNING AND DEVELOPMENT - 51100**

**Functions & Services:** The Planning and Development Department administers and coordinates activities related to the physical, community, and economic development of the Town. Key activities include: assisting the Planning and Zoning Commission, Inland Wetlands Agency, Zoning Board of Appeals and Historic District Commission with their statutory responsibilities; providing guidance to the Economic Development Commission, Conservation Commission, Town Council and various advisory committees; implementing the Mansfield Tomorrow Plan of Conservation and Development (POCD); managing the Town's community development programs, including the housing rehabilitation program for low- and moderate- income homeowners; and administering and enforcing the Town's Zoning and Inland Wetlands Regulations.

### ***FY 2021/2022 Accomplishments***

- Prepared the Town's Affordable Housing Plan, which was adopted by the Planning and Zoning Commission and Town Council in July 2021. ♦
- Continued to provide assistance to low- and moderate-income homeowners through the Housing Rehabilitation Revolving Loan Program. ♦
- Continued to provide food and childcare assistance to low- and moderate-income residents impacted by the COVID-19 pandemic through the Helping Hand initiative that was funded through a \$500,000 grant from the Small Cities Community Development Block Grant Program (CDBG).
- Approved for \$2.24 million in funding for design and construction of a sidewalk on Route 195 between Route 44 and Moulton Road to improve pedestrian safety; this award is pending Congressional appropriation of funds. ♦
- Prepared ordinance establishing an Affordable Housing Trust Fund to facilitate efforts to expand access to affordable housing in Mansfield; the ordinance was adopted by the Town Council on November 8, 2021. ♦
- Continued to submit applications for grant funding to support community development and open space initiatives, including a grant application for \$4.85 million in funding from the Connecticut Communities Challenge Grant program to support the Eagleville Green mixed-income housing development and pedestrian safety improvements on South Eagleville Road. ♦
- Continued to provide staff support and guidance to the *Taste of Mansfield* initiative to build awareness of agriculture in Mansfield and facilitate the purchase of food from local farms. ♦
- Prepared amendments to the Zoning Regulations related to sale and cultivation of cannabis in response to the legalization of adult-use of cannabis by the Connecticut General Assembly. ♦

### ***FY 2022/2023 Trends & Key Issues***

Community development activities have expanded significantly in previous years with grants received Connecticut Department of Housing Small Cities Community Development Block Grant Program for acquisition of a new fire truck and COVID resident assistance programs. These

programs are in addition to our on-going housing rehabilitation program. With the adoption of the Affordable Housing Plan and Affordable Housing Trust Fund in FY22, community development demands are expected to increase. To address these increasing demands, the FY23 budget includes increased staffing and funding for software to streamline grant implementation and improve the application process for residents.

- With interest in development of multi-family housing continuing unabated, the Town is working collaboratively with the University of Connecticut to establish a development framework that meets the goals and needs of both entities. Investment in inclusive neighborhood planning processes and public improvements for specific areas will provide a clear vision to prospective developers as to what is desired by the community, and provide the groundwork for future grant applications to fund activities that support the neighborhood vision. Funding for the first neighborhood plan (Hunting Lodge Road area) is proposed for FY23 to help stabilize the area with the loss of Goodwin School as a community anchor and the continued loss of owner-occupied homes to rentals.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Ensure effective implementation of the Mansfield Tomorrow Plan of Conservation and Development. ♦

#### **Objectives:**

- Pursue relevant grant opportunities to implement various Town objectives.
- Continue to update Zoning and Subdivision Regulations pursuant to POCD recommendations.
- Assist in preparation and submission of Sustainable CT recertification application by August 23, 2022.
- Develop and refine community engagement processes that are more inclusive and representative of Mansfield's residents to ensure that priorities and actions are based on the needs, concerns and desires of all residents.
- Prepare a neighborhood plan for the Hunting Lodge Road area to guide future public and private investments.

**Goal:** Support community development programs and initiatives that assist low- and moderate-income residents. ♦

#### **Objectives:**

- Acquire and implement computer software that makes the application process easier for residents and increases the efficiency of tracking and reporting on use of grant funds and accomplishments.
- Expand staff capacity to administer and implement community development programs through the addition of personnel dedicated to community development activities or contractual services.
- Continue to implement the housing rehabilitation revolving loan fund by completing new projects as funds allow, and applying for additional grant funding when program income is depleted.
- Complete the acquisition of a new hybrid aerial/pumper truck using the 2020 Small Cities CDBG grant.
- Continue to assist residents impacted by COVID-19 with available Small Cities CDBG-CV grant funds through December 31, 2022.

**Goal:** Expand access to affordable housing in Mansfield.♦

**Objectives:**

- Work with the Affordable Housing Committee (AHC) to identify an initial action plan and priorities for implementation of the Affordable Housing Plan.
- Work with the Affordable Housing Committee (AHC) to develop the process through which Affordable Housing Trust Fund expenditures will be evaluated and ranked.
- Prepare proposed amendments to Zoning Regulations pursuant to Affordable Housing Plan recommendations to reduce barriers to development of affordable housing units.
- Prepare minimum parameters for Fair Housing Affirmative Marketing Plans to ensure that affordable units are marketed to those least likely to apply.
- Expand staff capacity to administer and implement affordable housing programs through the addition of personnel dedicated to community development activities or contractual services.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

*Planning and Development = linkage to Natural Systems; Open Space, Parks and Agricultural Lands; Community Heritage and Sense of Place; Diversifying the Economy; Housing; Future Land Use and Community Design; Infrastructure; and Stewardship and Implementation.*

<b>Planning &amp; Development</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Permitting</b>			
Zoning Permits Issued	99	100	103
Wetlands Licenses-Agent Approvals	18	18	18
Inland Wetlands Agency-Application Reviews	15	12	12
Planning and Zoning Commission-Application Reviews	20	12	15
Zoning Board of Appeals-Application Reviews	0	1	1
Historic District Commission-Application Reviews	2	2	2
<b>Code Enforcement (Zoning and Wetlands)</b>			
Cases Opened/Complaints Received	29	40	35
Cases Carried Over From Prior FY	45	29	20
Cases Closed	31	25	30
<b>Housing and Community Development</b>			
New Affordable /Workforce Housing Units (% of permitted units* with income limit restrictions)	0%	10%	10%
Affordable Housing Trust Fund Contributions	NA	\$1.5	\$1.5M
Housing rehabilitation applications reviewed for eligibility	9	8	7
Housing rehabilitation projects completed	2	4	5
Helping Hand (COVID-19 Resident Assistance Program) applications reviewed for eligibility	17	70	15
Mansfield Residents participating in Helping Hand Program	15	200	250

<b>Planning &amp; Development</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Housing and Community Development (Continued)</b>			
Non-Mansfield Residents participating in Helping Hand Program	NA	0	25
<b>Economic Development</b>			
Assessed value of multi-family residential, commercial and industrial properties (% of Total Grand List)	26%***	26%	27%
Assessed value of residential properties (% of Total Grand List)	73%***	73%	73%

*\*Includes zoning permits issued for one and two-family dwellings as well as site plan and special permit approvals for multi-family dwellings.*

*\*\*Due to COVID-19 projects were completed in phases based on safety protocols. Includes multiple phases of projects counted separately.*

*\*\*\*Prior to final BAA decisions.*

**Town of Mansfield**  
**Department: Planning & Development - 51100**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	266,653	255,382	267,796	283,010	347,790	64,780
Misc Benefits	7,337	5,335	5,585	11,450	12,390	940
Prof & Tech Services	37,699	91,492	119,241	72,500	82,500	10,000
Other Purch Services	20,050	13,273	12,968	17,200	38,300	21,100
School/Library Books				100	100	-
Office Supplies			88	7,840	7,770	(70)
Other Supplies	1,931	8,099	8,776		500	500
Equipment			1,420			-
<b>TOTAL EXPEND.</b>	<b>333,670</b>	<b>373,580</b>	<b>415,873</b>	<b>392,100</b>	<b>489,350</b>	<b>97,250</b>
<b>TOTAL REVENUES</b>	<b>24,967</b>	<b>73,820</b>	<b>131,635</b>	<b>51,100</b>	<b>63,350</b>	<b>12,250</b>
<b>Positions:</b>						
Town Planner/Director	1.00	1.00	1.00	1.00	1.00	-
Plan. & Comm Dev Ass't	1.00					-
Admin. Assistant		1.00	1.00	1.00	1.00	-
Community Services Coo					1.00	1
Environmental Planner	0.43					-
Senior Planner		1.00	1.00	1.00	1.00	-
Planner I		1.00	1.00	1.00	1.00	-
Planning Specialist	1.00					-
<b>Total Full Time Equiv.</b>	<b>3.43</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>1</b>
Paid from Other Funds		0.57	0.57	0.57	0.57	
Paid from General Fund	3.43	3.43	3.43	3.43	4.43	1



## **BOARDS & COMMISSIONS - 58000**

**AFFORDABLE HOUSING COMMITTEE.** The seven-member Affordable Housing Committee (appointed by the Town Council) is charged with: serving in an advisory capacity to the Town Council, Planning and Zoning Commission and other Boards and Commissions on issues related to affordable housing including implementation of and updates to the Mansfield Affordable Housing Plan; providing recommendations to the Town Council related to the Affordable Housing Trust Fund that are consistent with the Town's Affordable Housing Plan, as amended; providing opportunities for community input to guide recommendations and priorities related to affordable housing in Mansfield, and; establishing, with the assistance of Town staff, procedures for review of proposed expenditures from the Affordable Housing Trust Fund.

**AGRICULTURE COMMITTEE.** The Agriculture Committee consists of six regular members and four alternate members appointed by the Town Council, plus one liaison from the Open Space Preservation Committee. The Committee advises the Council and other Town committees on matters related to preserving farmland and agricultural activity in Mansfield.

**ARTS ADVISORY COMMITTEE.** The seven-member Arts Advisory Committee is charged with advising the Town Council and Manager on issues related to the arts. The Committee promotes and encourages interest and participation in the arts and works to complement activities and events sponsored by private organizations having the same goal.

**BOARD OF ASSESSMENT APPEALS.** Voters elect the three-member Board of Assessment Appeals for a two-year term. The Board, by statute, meets annually to hear taxpayer appeals regarding assessments. Decisions rendered by the Board are binding upon the Assessor for the current Grand List.

**HUMAN RIGHTS COMMISSION.** The Town Council appoints seven regular members and two alternate members to the Human Rights Commission. The mission of the Commission is to promote implementation of universal human rights values and principles in all Town of Mansfield programs and throughout the wider Northeastern Connecticut community. To carry out this mission, the Commission shall affirm, encourage and initiate programs and services within the Town of Mansfield and in the wider Northeastern Connecticut community designed to place priority upon protecting, respecting, and fulfilling the full range of universal human rights as enumerated in the United Nations' Universal Declaration of Human Rights.

**PARKS ADVISORY COMMITTEE.** The Town Council appoints five regular members and three alternate members to the Parks Advisory Committee. This Committee is charged with meeting and evaluating park needs, making recommendations for the acquisition and operation of parks and gardens, and promoting interest and participation in park use and programs.

**ZONING BOARD OF APPEALS.** The ZBA consists of five members who are elected for four-year overlapping terms and three alternates elected for four-year terms. The Board hears and decides special exceptions and may vary the application of the zoning regulations with due consideration of factors related to conserving public health, safety, convenience, welfare and property values. The Board also considers appeals from any person who alleges that there is an error in any order, requirement or decision made by the Zoning Agent. The Board has the authority to reverse, affirm or modify, in whole or in part, an order, requirement or decision of the Zoning Agent.

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Boards and Commissions:</b>						
Agriculture Committee	779	25	595	750	750	-
Arts Advisory Committee	345			150	150	-
Board of Assessment Appeals	745	846	866	700	800	100
Human Rights Commission					4,000	4,000
Parks & Advisory Committee	2,220			2,000	1,000	(1,000)
Part-time (NB)			550		3,810	3,810
Zoning Board of Appeals	397			850	850	-
<b>TOTAL EXPEND.</b>	<b>4,486</b>	<b>871</b>	<b>2,011</b>	<b>4,450</b>	<b>11,360</b>	<b>6,910</b>

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**MANSFIELD BOARD  
OF  
EDUCATION**

## Overview

### Proposed Budget

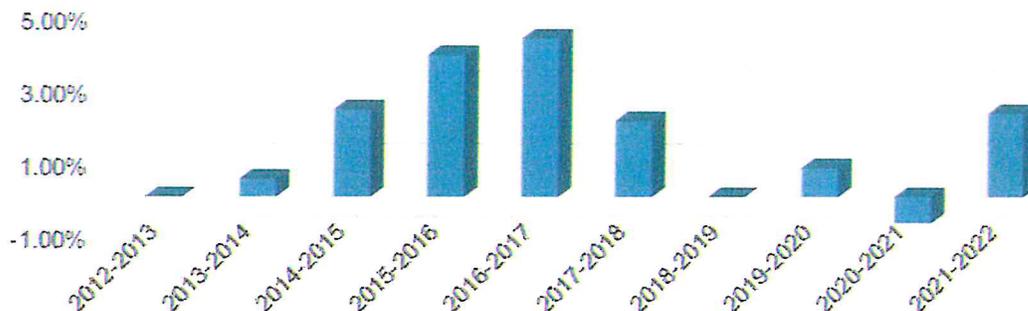
The proposed budget for the Mansfield Board of Education for 2022-2023 is \$23,963,290 representing a (.02%) decrease from the adopted 2021-2022 budget.

### Budget History

#### Expenditures:

Year	Approved Budget	% Increase/(Decrease)
<b>2012-2013</b>	\$20,588,160*	0.00%
<b>2013-2014</b>	\$20,688,160	0.49%
<b>2014-2015</b>	\$21,193,884	2.40%
<b>2015-2016</b>	\$22,022,750	3.90%
<b>2016-2017</b>	\$22,980,500	4.35%
<b>2017-2018</b>	\$23,460,160	2.09%
<b>2018-2019</b>	\$23,460,160	0.00%
<b>2019-2020</b>	\$23,637,850	0.80%
<b>2020-2021</b>	\$23,467,540	(0.72%)
<b>2021-2022</b>	\$24,006,080	2.29%

\* Federal Funds from American Recovery and Reinvestment Grant were used in these years.  
2012-2013 - \$240,040



#### Enrollment: (includes magnet school and outplaced students)

Year	District Enrollment	Enrollment # Change	Enrollment % Change
<b>2012-2013</b>	1321	(9)	(0.68%)
<b>2013-2014</b>	1260	(61)	(4.62%)
<b>2014-2015</b>	1260	0	0.00
<b>2015-2016</b>	1264	4	0.30%
<b>2016-2017</b>	1227	(37)	(2.90%)
<b>2017-2018</b>	1151	(76)	(6.19%)
<b>2018-2019</b>	1151	0	0.00%
<b>2019-2020</b>	1147	(4)	(.35%)
<b>2020-2021</b>	1053	(94)	(8.2%)
<b>2021-2022</b>	1006	(47)	(4.5%)

## Return on Investment

- 69 students participated in the CT Regionals History Day Project. 19 advanced to State History Day and 10 moved on to National History Day.
- Math Counts Competition: 5 Middle School students qualified for the state competition.
- Teachers and administrators regularly present at local and national conferences.
- Successful referendum for middle school roof replacement.
- Adjusted to a full remote instructional program in less than two weeks (March 2020).
- Provided 1:1 Technology equipment to every student grades K-8 (hardware and connectivity).
- Established CARES Teams at each school to provide family supports.
- Provided breakfast and lunch to approximately 100 families from March to August.
- Developed virtual summer school program (46) and summer camp enrichment program (120 students).
- Returned to in-person learning while providing full remote program in fall 2020.
- Remote program provided initially to 28.9% of K-8 population (287 students).
- Continue to flex schooling models to present day. PreK – 6 full in person; grade 7 & 8 hybrid
- Continue to support Remote Learning Program for 22.5% of K-8 students (221 students)

## Budget Drivers

### Obligated Expenses:

- Negotiated Salary Agreements
- Special Education
- Transportation
- Health Insurance
- Energy

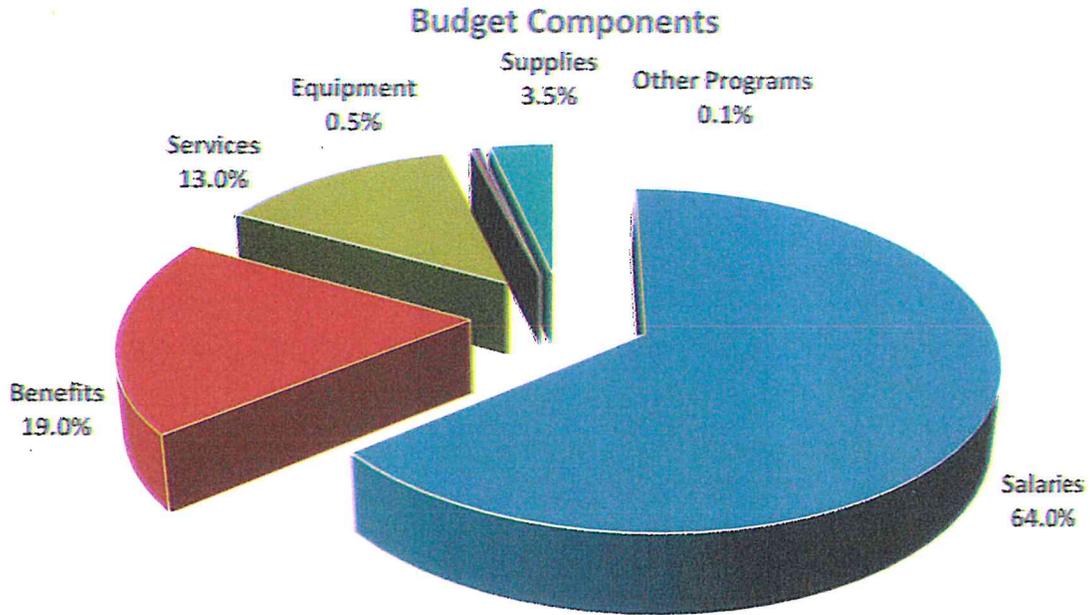
### Assumptions:

- Provide students with rigorous learning experiences which prepare them for the 21<sup>st</sup> century.
- Maintain class size in agreement with Board of Education guidelines.
- Ensure safety, security, and health standards.
- Provide programs and supports to meet the needs of all students.
- Provide an educational experience rich in academics and the arts.
- Maintain healthy environment across all schools.
- Support continuous professional growth of faculty.

### Implications:

- Reduce staffing based on enrollment.
- Ensure adequate staffing to meet student needs within the district.
- Continue communications to inform and engage the community.
- Maintain digital learning opportunities through regular hardware replacement and technical support.
- Continue to provide professional learning experiences.
- Address facility needs of aging buildings.

## Budget Overview



2022-23 Proposed	\$23,963,290
2021-22 Budget	\$24,006,080
Decrease	(\$42,790)
% Decrease	(.02%)

### Major Cost Drivers

**2022-2023**

**Increase/(Decrease)**

Obligated Salary Increases	\$58,790
Staffing (Reductions: New Elementary School and Additions: Shared FTE/Psych/Tech Integrationist)	(\$ 444,820)
Speech and Language	(\$89,880)
Shared IT and Shared Finance Services	\$ 37,890
Employee Benefits (Health Insurance)	(\$95,540)
Energy Savings	(\$199,530)
Outplacement Tuition	\$175,000

**Mansfield Board of Education  
Budget in Brief**

The proposed budget for the Mansfield Board of Education for 2022-2023 is \$23,963,290. It represents a (0.2%) decrease over the current year. Of the total, salaries and benefits decreased by (\$28,290) or (0.15%) vs the prior year's increase of \$538,106 or 2.8%. Salaries and benefits account for approximately 82.6% of the total budget. All other expenditures decreased by (\$14,50) or (0.3%). A comparison of the FY 2020-2021 to 2022-2023 budget follows:

	<b>2020-2021 Actual</b>	<b>2021-2022 Amended</b>	<b>2022-2023 Proposed</b>	<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
<b>Salaries &amp; Benefits</b>					
Certified Salaries	\$ 11,065,528	\$ 11,281,820	\$ 11,512,580	\$ 230,760	2.0%
Non-Cert. Salaries	4,156,649	4,174,930	4,002,960	(171,970)	(4.1%)
<b>Sub-total Salaries</b>	15,222,177	15,456,750	15,515,540	58,790	0.4%
Benefits	4,068,127	4,371,660	4,284,580	(87,080)	(2.0%)
<b>Sub-total Salaries &amp; Benefits</b>	19,290,304	19,828,410	19,800,120	(28,290)	(0.1%)
<b>Operating Expenses</b>					
Prof & Tech Services	787,024	837,490	834,380	(3,110)	(0.4%)
Purchased Property Services	82,246	100,500	96,000	(4,500)	(4.5%)
Repairs	122,905	137,830	83,730	(54,100)	(39.3%)
Rentals	-	340	340	-	
Tuition	325,032	257,000	397,000	140,000	54.5%
Insurance	86,340	90,420	97,830	7,410	8.2%
Other Purchased Services	1,347,627	1,474,875	1,607,195	132,320	9.0%
Instructional Supplies	215,601	263,425	267,785	4,360	1.7%
School & Library Books	100,255	86,130	88,710	2,580	3.0%
Office Supplies	25,772	33,670	34,370	700	2.1%
Energy	531,410	502,610	303,080	(199,530)	(39.7%)
Building Supplies	47,854	44,250	37,000	(7,250)	(16.4%)
Other Supplies	177,995	109,970	112,110	2,140	1.9%
Equipment	107,710	123,600	117,050	(6,550)	(5.3%)
Miscellaneous Exp & Fees	15,939	33,030	33,030	-	
Transfers Out to Other Funds	204,530	82,530	53,560	(28,970)	(35.1%)
<b>Sub-total Operating Expenses</b>	4,178,240	4,177,670	4,163,170	(14,500)	(0.3%)
<b>Total Expenditures</b>	\$ 23,468,544	\$ 24,006,080	\$ 23,963,290	\$ (42,790)	(0.18%)

## Mansfield Board of Education – Significant Features

### **Certified Staff - \$11,512,580**

Total certified salaries have increased by \$230,760 over the present year. This increase is attributed to a general wage and step increases for the current year for certified staff along with staffing adjustments to address the consolidation of elementary schools and an optimal organizational design to support teaching and learning.

### **Non-certified Staff - \$4,002,960**

Total non-certified salaries have decreased by \$171,970 due to the reduction in staff needed for the new elementary school.

### **Benefits - \$4,284,580**

Benefits for staff reflect an overall decrease of (\$87,240) primarily due to the decrease in the cost of medical insurance of (\$95,540). This reflects a rate decrease of (3.31%) with a reduction in the Medical Insurance Fund. Salary related benefits (Social Security, Medicare, MERS) have been adjusted to reflect salary changes. Another notable change to the projected benefits is due to the significant reduction to the Social Security and Medicare benefits. Additionally, the Unemployment projections are flat for the coming year. The overall impact on the budget of all benefit related costs is a decrease of (2.05%) for the next year.

### **Professional & Technical Services - \$834,380**

The decrease of \$3,110 is primarily due to the overall decreases in Consultant Services and Physical Therapists. Shared IT and Shared Finance Services represent \$37,890 of increased costs.

### **Purchased Property Services - \$96,000**

The decrease of \$4,500 reflects the savings in Building Maintenance and Refuse Collections services expected from consolidating all elementary schools to one building.

### **Repairs & Maintenance Services – \$83,730**

The decrease \$54,100 from the current year is due to an expected decrease in the need for repairs at the newly built elementary school. Funds are still budgeted for potential repairs needed at the Middle School.

### **Rentals - \$340**

No material change from current year.

### **Tuition - \$397,000**

The increase of \$140,000 reflects the current level of anticipated outplacements for Special Education tuition.

### **Insurance – \$97,830**

There is a slight increase projected in response to an anticipated revaluation due to take place in the spring of 2022.

### **Other Purchased Services - \$1,607,195**

The increase of \$132,320 is due to a 3.3% contract increase for bus transportation as stated in the contract. There is also an increase for mid-day Pre-K buses for the coming year and a slight increase in system support.

## Mansfield Board of Education – Significant Features (continued)

### **Instructional Supplies - \$267,785**

A \$4,360 increase reflects the increased costs for instructional software.

### **School & Library Books - \$88,710**

The increase of \$2,580 is due to the need for new textbooks for the current curriculum.

### **Office Supplies - \$34,370**

The increase of \$700 is reflective of the increase in computer software currently being used by the district.

### **Energy - \$303,080**

The decrease of \$199,530 reflects projected energy costs adjusted for consolidation of elementary schools and the projected savings due to solar usage.

### **Building Supplies - \$37,000**

A decrease of \$7,250 is reflected in the anticipated need and pricing for building supplies for two buildings.

### **Other Supplies - \$112,110**

This category reflects an increase of \$2,140 in the anticipated funding needed for special events, and non-capitalized computer supplies.

### **Equipment - \$117,050**

This category reflects a decrease of \$6,550 in the anticipated funding needed for educational equipment and system support.

### **Miscellaneous Fees and Expenditures - \$33,030**

This line is being held flat for the coming year.

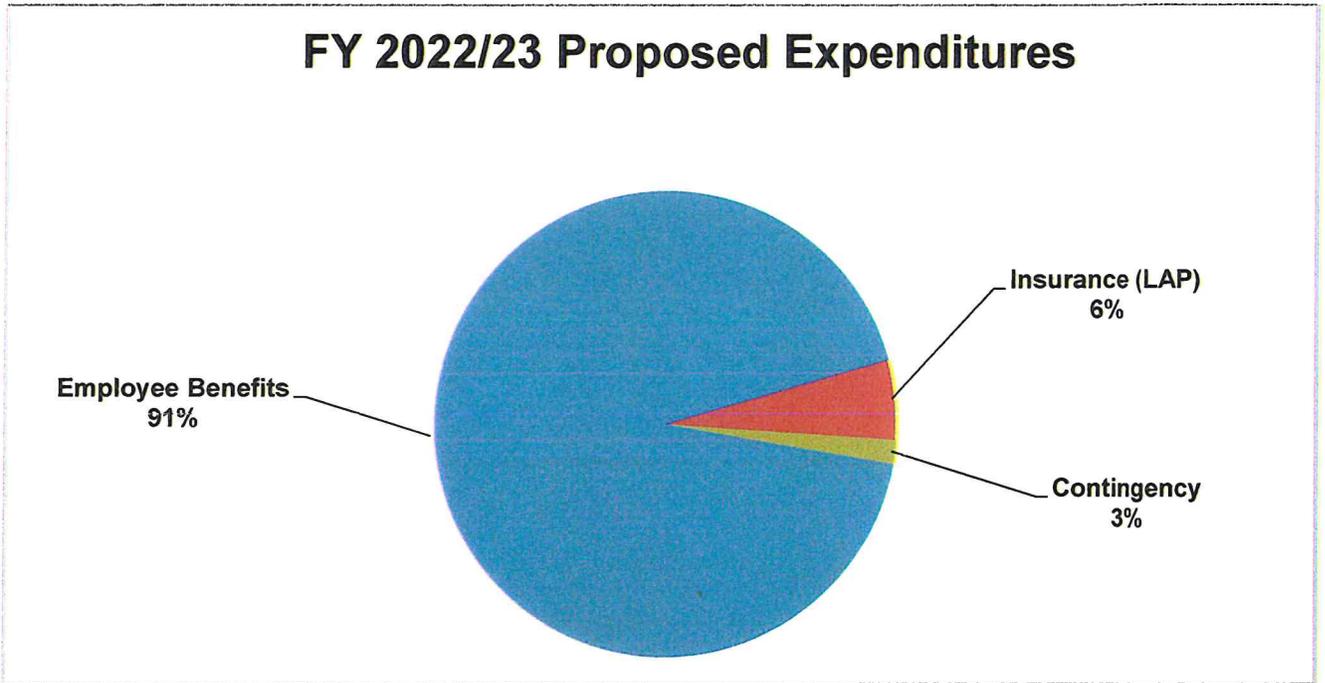
### **Transfers Out to Other Funds - \$53,560**

The decrease of \$28,970 reflects the absorption of the Suzuki program into the Music department and a decrease in transfers to the Medical Pension Trust Fund.

**TOWN-WIDE**

**Town of Mansfield  
Expenditure Budget Summary by Activity  
Townwide Expenditures**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Departments:</b>						
Employee Benefits	2,727,366	3,036,136	3,206,902	3,595,150	4,034,810	439,660
Insurance (LAP)	204,564	199,953	195,450	225,000	241,130	16,130
Contingency				54,770	73,280	18,510
<b>TOTAL EXPEND.</b>	<b>2,931,930</b>	<b>3,236,090</b>	<b>3,402,353</b>	<b>3,874,920</b>	<b>4,349,220</b>	<b>474,300</b>





**EMPLOYEE BENEFITS - 71000**

This Program funds employee benefits including: health insurance; life insurance; disability insurance; social security; pension (MERS); workers compensation; unemployment coverage; and the employee assistance program (EAP). The largest single item in this category is health insurance. Health insurance and workers compensation are represented in separate funds respectively.

***FY 2022/2023 Trends & Key Issues***

- Staff will continue to educate employees about plan design and health care options and to negotiate plan design changes when appropriate in an effort to manage claims costs.
- All employee groups at Regional School District 19 and Mansfield Board of Education have transitioned to a High Deductible Health Insurance Plan (HDHP). As of January 1, 2019, Town employees have the option to pick from an HDHP plan or a PPO plan. Introduction of HDHP plans has resulted in extensive education efforts with employees about their health insurance benefits, as well as their corresponding health savings accounts (HSA).
- The Town, Mansfield Board of Education, and Regional School District 19 continue to use an outside vendor, Group Dynamic, Inc. (GDI) to process flexible spending account (both uninsured medical and dependent care) reimbursements. Utilization of the vendor has provided a number of service enhancements such as employees being able to use a debit card for uninsured eligible medical expenses and use of online features to track remaining account balances and receipt submittal.

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Salaries and Wages	(38,029)	(51,596)	(57,112)	(61,840)	(63,690)	(1,850)
Benefits	1,830,688	1,947,480	2,156,339	2,297,300	2,609,860	312,560
Medical Ben.	1,298,484	1,137,881	1,093,154	1,353,090	1,481,640	128,550
Misc. Benefits	11,903	2,371	14,522	6,600	7,000	400
Shared Services	(375,680)	-	-	-	-	-
<b>TOTAL EXPEND.</b>	<b>2,727,366</b>	<b>3,036,136</b>	<b>3,206,902</b>	<b>3,595,150</b>	<b>4,034,810</b>	<b>439,660</b>



**LIABILITY, AUTOMOBILE, AND PROPERTY (LAP) INSURANCE – 72000**

This program funds general liability insurance, which provides coverage for property, general liability, automobile, bonds, and other special insurance coverage. The Town secures its liability-automobile-property (LAP) insurance through CIRMA, with the exception of insurance coverage for Fire Department apparatus and buildings owned by the Mansfield Firefighters Association. Staff in the Human Resource Department, working with the Town Attorney, other legal counsel, and/or CIRMA staff, represent the Town’s interests in claims and litigation related to LAP matters.

**FY 2021/2022 Accomplishments**

- Continue to update the Town’s statement of values; ensuring that all buildings, vehicles, and equipment are insured for proper replacement values. ♦
- Provide certificates of insurance as requested for proof of insurance for grant submission.
- Ensure key department heads and staff have online claims reporting credentials to submit incidents in real time
- Leveraged CIRMA Legal Review to review multiple contracts associated with the school building projects.

**FY 2022/2023 Goals & Objectives**

**Goal:** Maintain accurate records for LAP related matters. ♦

**Objectives:**

- Maintain accurate records for claims in litigation; in collaboration with the Town’s legal counsel, respond to requests for information in a timely manner.
- Report LAP claims and occurrences within two working days of the occurrence.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan.

*LAP Insurance = linkage to Community Life; Infrastructure; Stewardship and Implementation*

<b>LAP Insurance</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
Experience (Town and BOE)			
Claims (with losses)	2	4	5
Claims/Occurrences (no losses)	3	5	8
Total Claims/Occurrences	5	9	13
Median number of working days from date in which the claim/loss occurs to when the claim/loss is reported to the insurance carrier	12	5	5
Premium dollars expended (all funds Town)	\$195,450	\$215,000	\$231,130

**Town of Mansfield**  
**Department: Insurance (LAP) - 72000**

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Insurance	204,564	199,953	195,450	225,000	241,130	16,130
<b>TOTAL EXPEND.</b>	<b>204,564</b>	<b>199,953</b>	<b>195,450</b>	<b>225,000</b>	<b>241,130</b>	<b>16,130</b>



**CONTINGENCY - 73000**

The Town makes an annual appropriation to provide for emergency and/or unforeseen expenditures not budgeted elsewhere. This appropriation is referred to as the "contingency account."

This year's appropriation primarily provides for unsettled employment contract costs.

As this account is for contingencies, actual expenditures are not recorded here. Rather, as the need arises throughout the year, the Town Council authorizes transfers from this program to the appropriate budget expenditure account.

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Expenditures:</b>						
Misc Expenses & Fees				54,770	73,280	18,510
<b>TOTAL EXPEND.</b>				<b>54,770</b>	<b>73,280</b>	<b>18,510</b>

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**OPERATING TRANSFERS  
TO OTHER FUNDS**



## OTHER FINANCING USES- 92000

This program represents the General Fund contribution to other Town funds (accounting entities) where Generally Accepted Accounting Principles would expect the accounting activity to be recorded in a fund other than the General Fund. Usually these funds have significant sources of revenues, other than taxes, which are dedicated to a specific activity.

Description	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Proposed	Incr/ (Decr)
<b>Other Financing Uses:</b>						
Recreation - Yearend Trans		377,000				-
Other Operating	5,000	5,000	5,000	5,000	5,000	-
Revaluation	25,000	25,000	25,000	25,000	25,000	-
Downtown Partnership	132,000	150,000	150,000	150,000	160,000	10,000
Parks & Recreation Fund	536,020	581,020	1,015,030	610,830	683,800	72,970
Town Aid Road						-
Debt Service Fund	275,000	410,250	700,000	730,000	1,361,390	631,390
Capital Projects Fund	2,524,010	1,872,380	1,882,250	2,280,000	3,080,000	800,000
Storrs Center Overruns	150,000	115,000	117,750	63,310		(63,310)
Cemetery Fund	20,000	20,000	22,500	22,500	26,500	4,000
Medical Pension Trust Fund	89,720		5,400	65,000	65,000	-
Transit Services Fund	128,000	130,170	140,000	150,000	150,000	-
<b>TOTAL EXPEND.</b>	<b>3,884,750</b>	<b>3,685,820</b>	<b>4,062,930</b>	<b>4,101,640</b>	<b>5,556,690</b>	<b>1,455,050</b>

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# **CAPITAL PROGRAM**

**Town of Mansfield**  
**Capital Improvement Program**  
**Introduction**

**For FY 2022/23 to 2026/27**

What is a capital improvement program? A capital improvement program (CIP) such as that used in Mansfield and by other government entities serves as a multi-year planning instrument designed to identify needed capital projects and to coordinate the financing and timing of the improvements.

The first year of the CIP is the proposed capital fund budget. The proposed capital fund budget is reviewed and amended, if necessary, by the Council and then presented to the Town Meeting for adoption along with the general fund budget. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated in a capital budget. The CIP is a "rolling" process, because subsequent-year items in the initial capital program are moved up in each future year. Each project must, however, be reconsidered in subsequent years. As discussed, many of the Town's projects are really maintenance in nature and new items will appear from time-to-time. Projects can be moved up or moved back in the plan depending upon priorities and monetary constraints.

Why does the Town need a CIP? Many governments go about the process of considering and approving capital projects in an undisciplined and uncoordinated manner. Such ad hoc procedures inevitably waste public funds, fail to consider available information and sometimes result in poor project timing. Optimal results require an orderly, comprehensive process that: 1) considers all projects at a single time; and 2) produces a planning document that considers available financing sources and feasible timing. With a CIP, opportunities for public input can be enhanced, while complaints are minimized about projects that seemingly "come from nowhere."

A CIP ensures some continuity when decision makers change because of expiring terms or personnel changes. Most importantly, projects of dissimilar character are compared and evaluated by elected officials who represent the public in choosing between various facilities and services.

Can capital programming save the Town money? Investors and bond rating agencies stress the value of a CIP to a government seeking to borrow funds. In fact, a copy of the five (5) year plan is generally included in the offering statement for every bond issuance. The absence of rational, long-term planning weighs negatively against the bond ratings issued by rating agencies. The result is a higher interest rate on bond issues sold by governments that do not document and disclose their long-term capital financing needs and plans. Thus, a government entity realizes tangible cost savings results when it utilizes capital improvement programming.

Another financial benefit from the capital programming process is the avoidance of poorly timed projects. Far too often, governments install capital facilities only to find that these

facilities soon must be replaced by other installations. Good planning can ensure that these efforts are coordinated and costly duplications avoided. Finally, significant savings can accrue to taxpayers when major capital financing is coordinated so that bond issues are sold infrequently, but at good times during the economic cycle. A sound capital planning process helps to promote such practices.

Will a CIP show local government officials anything that they do not already know? Many governments have failed to engage in long-term financial planning, and are unaware of how their capital financing requirements will accumulate over future years. As a result, some jurisdictions unfortunately have deferred maintenance and capital replacement projects in order to sustain operations beyond their financial capabilities. The CIP process can help to identify financial imbalances and begin the steps necessary to assure sound, long-term operations and capital financing strategies. In some cases, the CIP process helps to identify long-term financing needs that require specific public attention in a purely financial context.

What is the relationship of the capital budget to the general fund budget? An appropriation should be included in the general fund budget annually for capital expenditures. This appropriation becomes one of several sources of funds to finance individual specific projects that are accounted for within the capital projects fund. In Mansfield that appropriation is made from the capital and nonrecurring reserve (CNR) fund.

Other sources of financing for the capital budget include state and federal grants, transfers from other funds and miscellaneous items such as a one-time sale of land, and the sale of debt.

Most elements of the capital budget will be included in the capital fund as an authorized project once approved by the voters at the annual Town Meeting. However, items to be financed from bond issues may not be included in the capital fund as an approved project until such time as a successful bond referendum is held.

In addition to the CIP, the Town of Mansfield has established the afore-mentioned CNR fund. The purpose of the CNR fund is to accumulate over a period of years a reserve out of which a portion of the capital budget can be financed. Under ideal conditions, payments would be made from the general fund using the unexpended balance of completed capital projects, and from other sources contributed to the reserve fund each year. Expenditures, on the other hand, would rise and fall with need, but over the long run would be expected to equal revenues.

Finally, the capital projects committee, which is a management committee created by the Town Manager, is responsible for developing the CIP and the CNR Budget for the coming budget year.

The CIP, submitted herewith by the capital projects committee, constitutes only a recommendation to the Town Council to undertake certain projects. Actual authorization to begin a project requires formal budgetary approval by the Council and the Town Meeting and, in the case where the project is to be financed by the issuance of debt, a Town referendum.

In addition to presenting the updated CIP each year, the committee meets periodically during the fiscal year to review projects under construction for the purpose of comparing the actual construction costs with original estimates, as well as to ensure that the Town is completing projects in a timely manner.

The attached CIP recognizes the Town's long term goals, objectives, and ongoing responsibility to maintain its capital investment in facilities, equipment and infrastructure and to improve those facilities to meet the demands of a dynamic community. The program also recognizes the Town's responsibility to limit such undertakings to a level that will preserve the financial integrity of the organization. To that end, the capital projects committee supports a program that will allow for a level or decreasing combined capital and debt burden, a systematic application of "cash to capital", and the use of the CNR Fund to acquire the funds prior to meeting the costs of a capital project.

It is the conclusion of this committee that a proper mix of borrowing, "cash to capital", and savings to establish a reserve will ensure that: 1) the Town's overall debt remains well within statutory limits; 2) the Town's annual capital and debt service payments will consume a level or declining percentage of the Town's operating budget; 3) the Town's credit rating will be preserved; and 4) that funding will be available so that capital improvements can be undertaken on a timely basis.

**Town of Mansfield  
Capital Fund Budget Summary  
FY 2022/23**

	<b>FY 21/22 Amended</b>	<b>FY 22/23 Proposed</b>
<b>Estimated Revenues:</b>		
ARPA	- \$	1,345,000
Capital Non-Recurring Reserve Fund (CNR)	3,141,330 \$	3,546,780
Town Aid Road Grant	200,000	100,000
Infrastructure Grant (LOCIP)	181,670	181,670
Federal Infrastructure		255,000
Other	204,900	210,500
	<b>\$ 3,727,900</b>	<b>\$ 5,638,950</b>

	<b>FY 21/22 Amended</b>	<b>FY 22/23 Proposed</b>
<b>Estimated Expenditures:</b>		
General Government	\$ 66,000	\$ 282,050
Public Safety	93,000	568,000
Public Works	1,907,000	2,465,000
Facilities Management (Town/Schools)	1,252,000	1,305,500
Community Services	174,900	546,000
Community Development	85,000	322,400
Education	150,000	150,000
	<b>\$ 3,727,900</b>	<b>\$ 5,638,950</b>

**Town of Mansfield  
Capital Projects Fund Financing Plan - 2022/23**

	Budget 2022/23	LOCIP	CNR Fund	Other Funds	Federal Infrastructure	Town Aid Road Fund	ARPA
<b>General Government</b>							
Budgeting and Capital Improvement	5,400		5,400				
Media Hardware	5,000		5,000				
Municipal Facilities Conceptual Design	225,000		75,000				150,000
Redesign of Town Website	15,000		15,000				
Software - permitting	15,000		15,000				
Storage Upgrade - Assessor	16,650		16,650				
<b>Total General Government</b>	<b>282,050</b>	-	<b>132,050</b>	-		-	<b>150,000</b>
<b>Public Safety</b>							
<i>Fire</i>							
Communication Equipment	20,000		10,000	10,000			
Extrication Equipment	60,000		-				60,000
Fire Ponds	8,000		8,000				
Life Safety Equipment	55,000		-				55,000
Personal Protective Equipment	25,000		25,000				
Replace Admin Vehicle	50,000		50,000				
Replace Ambulance A707	300,000		-				300,000
Thermal Imager Cameras	25,000		25,000				
<i>Animal Control</i>							
Body & Vehicle Cameras	25,000		25,000				
<b>Total Public Safety</b>	<b>568,000</b>	-	<b>143,000</b>	<b>10,000</b>		-	<b>415,000</b>
<b>Public Works</b>							
Bridges	60,000		60,000				
Bucket Loader	125,000		125,000				
Cemetery Maintenance	15,000		15,000				
Culvert Rehabilitation	200,000		200,000				
Engineering CAD Upgrades	10,000		10,000				
Engineering Equipment	25,000		25,000				
Hillside Circle Sidewalk	150,000		75,000	-	75,000		
Large Dump Trucks w/plows	120,000		120,000				
Medium Dump Trucks w/ plows	35,000		35,000				
Replace Street & Sidewalk Lights	5,000		5,000				
Road/Resurfacing/Drainage	1,300,000	181,670	1,018,330			100,000	
RRFBs - 3 Crosswalks (S Eagleville Rd)	225,000		22,500	22,500	180,000		
Storrs Center Improvements	40,000		40,000				
Transp/Walkways per Town's Priority	80,000		80,000				
Trees	75,000		75,000				
<b>Total Public Works</b>	<b>2,465,000</b>	<b>181,670</b>	<b>1,905,830</b>	<b>22,500</b>	<b>255,000</b>	<b>100,000</b>	-
<b>Facilities Management</b>							
<b>Town</b>							
Animal Control Building Repairs	14,000		14,000				
Brick Repairs	8,000		8,000				
Bus Garage Building Repairs	48,000		-	48,000			
Day Care Building Repairs	90,000		90,000				
Depot Campus Building Repairs	12,000		12,000				
Fire Stations Building Repairs	77,000		32,000	-			45,000
Furniture & Fixtures	40,000		40,000				
Lenard Hall - Security	15,000		15,000				
Library Building Repairs	67,500		67,500				
MCC Building Repairs	72,000		42,000	-			30,000
Maintenance Projects - emergencies	20,000		20,000				
Nash Zimmer Transportation Center	100,000		-	100,000			
Park Buildings Repairs	88,000		88,000				
Public Works Building Repairs	250,000		50,000	-			200,000
Roof Repairs - Town Buildings	32,000		32,000				

**Town of Mansfield  
Capital Projects Fund Financing Plan - 2022/23**

	Budget 2022/23	LOCIP	CNR Fund	Other Funds	Federal Infrastructure	Town Aid Road Fund	ARPA
<b>Facilities Management</b>							
<b>Town - Continued</b>							
Security Improvements	40,000		40,000				
Senior Center Building Repairs	80,000		80,000				
Town Hall Building Repairs	122,000		77,000	-			45,000
Transfer Station	5,000		5,000				
<b>MBOE</b>			-				
Autotorium Lighting - MMS	125,000		125,000				
<b>Total Facilities Management</b>	<b>1,305,500</b>	-	<b>837,500</b>	<b>148,000</b>	-	-	<b>320,000</b>
<b>Community Services</b>							
Human Services Vehicle	60,000		-	-			60,000
Fitness - Equipment	30,000		-	30,000			
Invasive Control	15,000		15,000				
Lions Memorial Park Upgrades	125,000		25,000				100,000
MCC Equipment	25,000		25,000				
Open Space Acquisition and Manage	50,000		50,000				
Park Improvements	40,000		40,000				
Parks Master Plan	100,000		-				100,000
Playscapes and Playground Surfacing	50,000		50,000				
Replace Park Signs	15,000		15,000				
Bicentennial Pond Canoe Replaceme	6,000		6,000				
Sunny Acres Park Basketball Recons	30,000		-				30,000
<b>Total Community Services</b>	<b>546,000</b>	-	<b>226,000</b>	<b>30,000</b>	-	-	<b>290,000</b>
<b>Community Development</b>							
Hunting Lodge Neighborhood Plan	150,000		-				150,000
Community Development Software	22,400		22,400				
Positioning & Marketing Plan	50,000		30,000				20,000
Wayfinding Signage Implementation	100,000		100,000				
<b>Total Community Develop.</b>	<b>322,400</b>	-	<b>152,400</b>	-	-	-	<b>170,000</b>
<b>Education</b>							
Technology Infrastructure	150,000		150,000				
<b>Total Education</b>	<b>150,000</b>	-	<b>150,000</b>	-	-	-	-
<b>TOTAL C.I.P. 2022/23</b>	<b>\$ 5,638,950</b>	<b>\$ 181,670</b>	<b>\$ 3,546,780</b>	<b>\$ 210,500</b>	<b>\$ 255,000</b>	<b>\$ 100,000</b>	<b>\$ 1,345,000</b>

**Town of Mansfield  
Capital Improvements Program Narrative  
FY 2022/2023**

Budgeting and Capital Improvement Software - \$5,400

This appropriation will fund the acquisition of a web-based budgeting and capital improvement planning software to improve efficiencies and associated product deliverables. ClearGov's Digital Budget Book is the industry's first web-based solution that automates most of the budget book creation process using templates and data-driven charts and tables. This product will also help the Town adhere to GFOA award criteria and promote clarity, engagement and understanding for our citizens.

Media Hardware - \$5,000

This appropriation will fund a mobile kit of media equipment to handle audio and video coverage of Municipal special events. Depending on the event, all equipment could be used or only a portion of the equipment to meet the relevant circumstances.

Municipal Facilities Conceptual Design Project - \$225,000

This appropriation will fund retaining the services of a professional architecture and design firm (with subcontracted engineers as needed) to develop schematic designs and associated cost estimation for the renovation/expansion of certain existing municipal facilities or the construction of new municipal facilities. Facilities that will be the focus of this conceptual design and cost estimation project include Town Hall, Mansfield Senior Center, DPW Garage, Maintenance Shop, Animal Shelter, and Fire Stations.

Redesign of Town Website - \$15,000

This appropriation will fund the redesign of the Town's website. The Town's existing website is poorly laid out, difficult to navigate, and missing key information that residents and other stakeholders routinely request. It is necessary to work with the Town's existing website host (CivicPlus) and potentially additional professional services (i.e., photography/videography/graphic design services) to articulate needs and undertake a comprehensive overhaul of the existing website to ensure that design elements are better aligned with user needs.

Software – Permitting - \$15,000

This funding will be used to explore the possibility of enhancements to the Magnet permitting system or another solution that will allow for electronic application submission and integration with other software. The solution will need to be implemented prior to the start of FY23 as access to existing forms will cease prior to July 1. As we are only starting the exploration stage, the cost identified is subject to change.

Storage Upgrade – Assessor - \$16,650

This appropriation will fund the purchase of additional file cabinets to increase file storage in the Assessor's Office Suite. The Assessor's office is required to maintain certain records for a minimum of 10-15 years, pursuant to the FOIA and the CT records retention

schedule. The one-time purchase of these additional filing systems will allow for adequate storage of our files and keep us compliant with the aforementioned regulations.

Communication Equipment - \$20,000

This appropriation will be used to fund the replacement of communication equipment that has reached the end of its service life and to address inventory shortages as communication needs have grown. The department requires a variety of communication equipment (pagers, mobile radios, portable radios, etc.) to alert personnel and conduct effective operations at incidents. Effective communications are critical to resolving emergencies and ensuring the safety of the public and department personnel. The increase in this request includes the town's portion for a generator added to the north communication tower for our communication system in partnership with Tolland County Dispatch and University of Connecticut Public Safety.

Extrication Equipment - \$60,000

This funding will replace/upgrade extrication equipment on Squad 307. The existing extrication equipment is out dated and cumbersome. The goal is to replace/upgrade to the latest technology including going from power/fuel operator to battery operator. This will decrease our repair and maintenance costs because the unit will be powered by battery and not require a small engine to power the unit for operations. Also, the new unit is lighter in weight which will reduce potential firefighter injury. Finally, the new unit will allow for more flexibility because the unit will not require hydraulic attachments to operate.

Fire Ponds - \$8,000

This appropriation will be used for maintenance and upgrades to fire ponds for use by the fire department. Upgrades, depending on a particular site and with permission of the property owner, could include installation of dry hydrants, improving access for fire apparatus and/or improving the capacity of a particular pond.

Life Safety Equipment - \$55,000

This funding will replace equipment used on emergency medical calls for service including defibrillators, CPR LUCAS devices and stair chair devices that are carried on ambulances and emergency vehicles. It is also used to replace defibrillators in town buildings that have reached their life expectancy.

Personal Protective Equipment - \$25,000

This appropriation will fund the routine replacement of Personal Protective Equipment (PPE). PPE replacement for interior structural firefighters occurs on a five to ten-year cycle. This request maintains annual funding to replace a select number of PPE that has reached the end of its service life.

Replace Admin Vehicle - \$50,000

This appropriation will be used to replace the Deputy Fire Marshal's vehicle (M-44). The vehicle is a 2013 Ford Explorer with over 61,000 miles. With the department adopting a "clean cab concept," this will allow for the Deputy Fire Marshal to carry his investigative equipment and personnel protective equipment in a separate area versus in the back of

the vehicle that does not have a separation between the cab and cargo area. Also, with older vehicles, there is an increase in repair and maintenance cost.

Replace Ambulance A707 - \$300,000

This appropriation will fund the replacement of Ambulance A707. With the continuation of the pandemic, there has been an increase in Ambulance responses. With the increased responses, the Ambulances are running more which leads to increased repairs/maintenance and a major concern for breakdowns during emergency responses. Also, with the pandemic, we are finding out that there is a need to have a filtration system for the patient compartment. There needs to be more storage space for the additional personnel protective equipment that is required. Also, there is a need to ensure that the surfaces are able to handle the disinfectant for decon purposes. Finally, the replacement of this Ambulance will fall into its normal replacement rotation.

Thermal Imager Cameras - \$25,000

This funding will be used to replace equipment used during search and rescue operations that have reached their life expectancy. The greatest detriment to firefighting search and rescue operations is working in limited visibility atmospheres. Thermal Image Cameras translate heat energy into visible light which is useful during limited visibility search operations, such as smoke filled areas or at night. Firefighters use them to see through smoke, find people and localize hotspots of fires. This project will upgrade equipment that are beyond the life expectancy.

Body & Vehicle Cameras - \$25,000

This appropriation will be used to equip the Animal Control officers with body cameras and the Animal Control vehicle with vehicle camera coverage. New legislation from the State of Connecticut has established that local municipalities must equip their Animal Control officers with camera coverage (similar to how the State has established this for police officers). Camera coverage serves a dual purpose; specifically (A) it provides protection for the Officer as it makes others' aware that their behavior is being recorded and documents others' behavior and (B) it provides documentation in the event that a member of the public has a concern with an Officer's actions.

Bridges - \$60,000

This appropriation will fund consultants for inspections, design of repairs, and repairs. These funds assist the department to inspect culverts or bridges that indicate repairs may be needed. Repairs can include culvert liners, spot repairs and patching. The plan is to design the Gurleyville Road Bridge in next two years using a contractor.

Bucket Loader - \$125,000

This appropriation will fund the replacement of the existing bucket loader. This piece of equipment is used to maintain the right-of-way. It is difficult to source parts for the existing unit. This is the first half of the replacement cost. The second half will be requested for funding in the next budget cycle.

Cemetery Maintenance - \$15,000

This funding will be used to improve drainage and stonewalls in the 2 active cemeteries. Years of neglect and inadequate funding has led to some necessary improvements in these locations.

Culvert Rehabilitation - \$200,000

This appropriation will fund slip lining of the culvert on Puddin Lane. The current culvert is failing.

Engineering CAD Upgrades - \$10,000

This appropriation will provide funds to support the CAD (Computer Assisted Drafting) systems in the Engineering office as well as some funds to further GIS (Geographical Information Systems) development within various Town departments.

Engineering Equipment - \$25,000

This appropriation will provide funds to replace the outdated survey instruments with new robotic equipment which allows one person to conduct a survey.

Hillside Circle Sidewalk - \$150,000

This funding will be used to replace the sidewalk and concrete curbing on Hillside Circle. The concrete curb is failing – it may be the same concrete that has failed in house foundations in the region. The entire sidewalk and curb needs to be replaced.

Large Dump Truck with Plow - \$120,000

To fund the replacement of one of the Department's nine front-line dump/plow trucks and will include a new plow and salt distribution system. The vehicle to be replaced (M-5), is a 2009 Peterbilt with over 85,000 miles. This is the first half of the replacement cost. The second half will be requested in the next budget cycle.

Medium Dump Trucks with Plow - \$35,000

To fund the replacement of one of the Department's medium sized trucks used for moving larger equipment and materials. This is replacing M-37, a 2012 F-550 that is used daily for a variety of uses. The proposed truck will have an all-season body and plow for use during the winter. This truck will be used daily to move larger equipment, drainage structures, and materials. This is the first half of the replacement cost. The second half will be requested for funding in the next budget cycle.

Replace Street & Sidewalk Lights -\$5,000

This appropriation will fund the replacement of the streetlights at various intersections in Town and decorative sidewalk lights. Periodically these lights will require replacement due to failure, knocked down by vehicular accident (which is not recovered through insurance), or knocked down by weather.

Road Resurfacing and Drainage - \$1,300,000

This appropriation will fund the resurfacing of Town roads to include the installation of drainage piping, materials, and structures. This item also includes funding for asphalt materials for patching, leveling, paving trenches and resurfacing materials. Resurface or

maintain selected Town roads as part of the Town's continuing road surface maintenance program in accordance with the Pavement Management System Study. These funds pay for all the drainage supplies installed by DPW crews and pay for a paving contractor to remove pavement and install new surfaces including their equipment and material for Browns Road, Fern Road, Spring Hill Road, Mulberry Road, and Olsen Drive.

RRFBs – 3 Crosswalks (S Eagleville Rd) - \$225,000

This appropriation will fund the installation of Rectangular Rapid-Flashing Beacons at the crosswalk at Eastwood Road. Safety improvement at this crossing is prudent given the recent fatality. RRFBs will allow a pedestrian to push a button to warn on-coming vehicles that a person is crossing mid-block. The State DOT has ruled that this intersection does not meet their criteria for the installation of RRFBs.

Storrs Center Improvements - \$40,000

This appropriation will fund the replacement and repairs of crosswalks, sidewalks and curbing.

Transportation/Walkways per Town's Priority List - \$80,000

This appropriation will provide funds for maintenance or new construction of transportation/walkway related projects. Funds are used to assist in the design, inspection, maintenance, construction and right-of-way purchase for various transportation facilities that are not auto-related, such as walkways and bikeways. We have a matching requirement for an approved grant for the Downtown Loop closure on Route 275 and Hunting Lodge Road.

Trees - \$75,000

This appropriation will provide funds for tree removal and/or tree planting are provide in this ongoing program. As a result of the Emerald Ash Borer, Gypsy Moths and drought, the demand to address these trees in a timely fashion requires an increase in capital funds. These funds will be used to pay a contractor to remove trees and their stumps, replacement as needed or to plant new trees.

Animal Control Building Repairs - \$14,000

This funding will be used to install a new generator so that the building is not dependent on power restoration. The generator would be equipped with automatic switching equipment so that when there is loss of power it will switch to the generator automatically. This would support building infrastructure and provide heat for the animals as well as allow for proper cleaning of the kennels. Funds will also be used to replace the hanging heater for the Dog Kennel which is near its useful life, as well as upgrade the outdoor chest freezer from a typical home freezer to a commercial model.

Brick Repairs - \$8,000

This funding will be used to repair brick on the outside of the Shop. Brick with age needs repair and to be sealed. The brick needs repointing as well as sealing and replacement in some areas. This work is being spread over the next few years.

#### Bus Garage Building Repairs - \$48,000

This funding will be used to connect the garage to the sewer lines that runs by the facility. This building currently has its own septic tank. The property is tight in its location and close to other businesses and the leach field is located under the parking lot. This would help the building by having its sewer utility connected to the public sewer system and for future managing of this property. Funds will also be used to pave the parking lot, replace the current air compressor with an updated model, and connect the garage sink with a hot water heater.

#### Day Care Building Repairs - \$90,000

This appropriation will fund upgrades to the heating system. The heating system is a radiant floor system and has not had upgrades since installation in the 1990's. Funds will also be used to replace the fire panel and system. The current system is past its useful life and is becoming hard to find replacement parts. This has a 15 year old computer running the system and needs updating.

#### Depot Campus Building Repairs - \$12,000

This funding will be used to repair bolts and gaskets for the sprinkler system. The sprinkler system has bolts and gaskets that are wearing out and have corroded. Replacement is needed to keep the system in the best operational form it can be in for future fire prevention.

#### Fire Stations Building Repairs - \$77,000

This funding will be used to paint and touch up all areas needing new paint on Station 107. Currently the fire house paint outside has not been refreshed in 20 years. These funds would also be used to replace and upgrade the fire alarm system at this Station. The current fire alarm system is beyond its life expectancy. The system is computer driven and as many computers do become obsolete and hard to find replacement parts. Station 307 would use these funds to add air conditioning as well as further renovations. These funds would be used to pay for planning and renovations in the basement area, locker room, bathrooms and office areas.

#### Furniture & Fixtures - \$40,000

This appropriation will be used for repairs and replacement of furniture and fixtures in various Town buildings. These funds will help to keep up with the replacement needs of the Town in regards to furniture. Most furniture lasts 10 to 20 years depending on use.

#### Lenard Hall – Security - \$15,000

This funding will be used to install security cameras and provide monitoring at main desk. Currently there are no cameras to monitor 1 on 1 lessons being conducted in private rooms. These cameras would insure the safety of staff as well as for the safety of the customer.

#### Library Building Repairs - \$67,500

This funding will be used to paint the outside of the building where paint is peeling. The exterior door is in need of an upgrade to a newer, more secure door. Insulation in the attic needs an upgrade recommended in a Siemens energy audit. These funds would take

care of about a third portion of the attic to be followed up by two subsequent years of further work. The anti-freeze injector in the air conditioning and heating system needs replacement as the unit is no longer supported for parts. Funds would also be used to upgrade the building automation system for efficiency and replace older sensors.

MCC Building Repairs - \$72,000

This funding will be used to coat the pool deck with an epoxy that would give a better look and provide a surface that is easier to clean. The sand filter in the Therapy Pool is to be replaced every five years due to being in a harsh chlorine environment. The lane lines and reel also need to be replaced due to exposure to chlorine. Some of the seals are leaking between the windows in the teen center and are in need of repair. Funds would also be used to balance the air system so air properly distributes through the building as well as cleaning of ducts for air flow circulation and indoor air quality.

Maintenance Projects – Emergencies - \$20,000

This appropriation will fund small projects and emergency repairs that come up throughout the year.

Nash Zimmer Transportation Center/Parking Garage - \$100,000

This funding will be used to replace the access control to the locker rooms in the Nash Zimmer Transportation Center to be up to date with the new system. LED lighting upgrades will also provide more energy savings for the Town. Funds will also be used to seal the floor and walls in the garage electrical room from outside water. More cameras will be added to the garage for better views of cars on each level. These funds would be used to replace the sealant between the floor pieces in the garage. This was identified in the Facility Study six years ago and would help prolong the life of the garage.

Park Buildings Repairs - \$88,000

This funding will be used for various parks related projects. Security cameras will be installed at Lions Park for safety and security. A new pavilion and changing room area will be installed at Bicentennial Park. A study will be performed and a plan developed for installing irrigation for the baseball fields at Southeast Park. A new water fountain and two power stations will be installed at the Skate Park.

Public Works Building Repairs - \$250,000

This appropriation will be used to add additional space to accommodate separation in sleeping areas. Funds will also be used to renovate the one men's restroom into three non-gender individual use bathrooms with showers to accommodate staff.

Roof Repairs – Town Buildings - \$32,000

This appropriation will fund ongoing preventive maintenance and small emergency repairs as needed on Town building roofs, such as an ice dam during winter or a tree branch falling and causing a puncture.

Security Improvements - \$40,000

This funding is for ongoing security enhancements in Town buildings as needs change and security measures and equipment are improved. The funds would also be used to make repairs and also pay for improvements and upgrades.

Senior Center Building Repairs - \$80,000

This funding will be used to automate the heating and cooling controls. This will allow the central control system to monitor the building during off hours and give the ability to adjust temperature as needed. These funds would also be used to refurbish a generator from the Middle School and use it to power the Senior Center during power outages.

Town Hall Building Repairs - \$122,000

This funding will be used to replace the current air handling equipment in the Council Chambers that has a design flaw and is past its useful life. Security cameras will be installed for complete coverage of the outside of the building. EOS has requested an enclosure around the dumpster and recycler to provide better appeal. Funds will also be used to upgrade bathroom floors and partitions as well as replace old carpet throughout the building.

Transfer Station - \$5,000

This appropriation would be used to convert the current older light fixtures with newer more energy efficient LED options.

Auditorium Lighting - \$125,000

This funding will be used to replace all lighting for the stage and auditorium to LED and replace the controller for the lighting. The controller master and various secondary controllers are failing. The company that works on the equipment strongly recommended us to replace. There will be no way to make repairs because no one supports the out dated equipment. This should also help to save money with more efficient lighting.

Human Service Vehicle - \$60,000

This appropriation will be used for the purchase of a minivan or SUV to allow for better program delivery. Including a Minivan or SUV in the Human Services fleet will allow for more effective and efficient program delivery of essential services such as Meals-on-Wheels, food and program supplies purchase and delivery, transportation of distribution items such as food, program equipment, and delivery of items from Farms-to-Families, FoodShare and other programs for homebound and transportation challenged clients.

Fitness Equipment - \$30,000

This funding will be used to replace aging fitness equipment at the community center. Annual planned replacement of identified fitness cardio and strength equipment is financially efficient as aging equipment warranties expire and repair costs increase. The CIP funds for fitness equipment have traditionally been fully funded by MCC membership and daily user fees. A new capital funding campaign initiative is planned to be implemented for FY 22-23 to support this MCC membership/daily user fee funding.

Invasive Control - \$15,000

This appropriation will fund the management of invasive species at all parks and Open Space Preserves. Bicentennial Pond is becoming overrun by invasive species and it is critical that a management effort begins to reverse the trend. Invasive species, if not controlled can destroy the natural habitat at BCP and potentially prevent the swimming facility to be used by the public. Eagleville Lake is also being overrun by invasive species. Mansfield has been partnering with the Town of Coventry to share the cost of invasive control at Eagleville Lake.

Lions Memorial Park Upgrades - \$125,000

This appropriation will be used to replace site amenities at Lions Memorial Park such as soccer goals and concessions which are past their useful life. Trench power will be installed at the park entrance for security lighting and cameras. Funds would also be used to design the layout and begin construction of multi-court play surfaces such as pickle ball, tennis and basketball. This is a two year savings project to be implemented in FY 23-24.

MCC Equipment - \$25,000

This funding will be used to improve current activity and safety equipment and proactively plan for replacement of aging equipment. Protective and activity gym mats and activity equipment such as an inflatable gym slide are showing significant wear. The gym slide has exceeded its life expectancy. New amenities will maintain a safe play area and are anticipated to also help attract new members and program participants.

Open Space Acquisition and Management - \$50,000

This appropriation will fund open space purchases. Open space funds have been nearly depleted. Past purchases had used a combination of bonded and grant funds. It is recommended that the Town build reserve funds over several years to respond to purchase opportunities in the future.

Park Improvements - \$40,000

This appropriation will fund an ongoing effort to replace and repair equipment and facilities throughout the Town's park system. The Town's park system is aging and equipment throughout is used on a regular basis. Park equipment and the park infrastructure are well used, worn, vandalized and/or beyond useful life expectancy. Typical annual replacement and repair items include picnic tables, player benches, park signage, fence repairs, garbage and recycling containers, etc.

Park Master Plan - \$100,000

This appropriation will fund the hiring of a consultant to create a master plan for Mansfield's park system and building upon the Mansfield 2020 vision of community wellness, outdoor activity and environmental stewardship. Mansfield has a unique park system that needs improvement and study in order to meet future needs. It is common for municipalities to conduct a facility study and master plan for parks in order to create a strategic plan to prioritize improvement projects and determine needs for future use.

#### Playscapes and Playground Surfacing - \$50,000

This appropriation will fund a reserve to replace playscape equipment and install safety surfacing according to a 40 year plan. There are 4 playscapes in town parks, not including the school playscapes. Recently, the playscapes at Bicentennial Pond (2014) and Sunny Acres Park (2012) were replaced because they were over 20 years old, beyond their repairable life and they had become a safety hazard. The third playscape at the grounds of the Library (2001) is now due for replacement. In addition, safe playground surfacing is critical to prevent injuries and significantly reduces staff time to maintain. Over time all town playscapes will have a resilient poured-in-place rubber surfacing.

#### Replace Park Signs - \$15,000

This appropriation will be used to begin replacement of Park Signs. Many of the Town's park signs are over 20 years old and in disrepair. This project will begin a replacement schedule of the signs using the new Town logo.

#### Bicentennial Pond Canoe Replacement - \$6,000

This appropriation will fund the replacement of canoes at Bicentennial Pond. Nearly 90% of the fleet of 8 canoes are over 40 years old and are either in disrepair or will be in the coming two years. Canoes have long been used for daily programming at Camp Mansfield. A two year plan to gradually replace canoes and/or add additional kayaks to the fleet will improve the quality of programming and safety at Camp Mansfield and allow for public programming and general use at BCP.

#### Sunny Acres Park Basketball Reconstruction - \$30,000

This appropriation will fund layout design, resurfacing, and construction of the basketball court at Sunny Acres Park. The basketball court is in need of court resurfacing as the surface has extensive cracking, uneven surfacing, and has deteriorated to poor condition. It is currently the dedicated outdoor town court.

#### Hunting Lodge Neighborhood Plan - \$150,000

This appropriation will fund the development of a Hunting Lodge Neighborhood Plan. The Hunting Lodge Road neighborhood is one of just a few pedestrian friendly neighborhoods in Mansfield. Its proximity to UConn, affordable and senior housing, open space and trails as well as access to public transportation provides the foundation to create a diverse and sustainable community. This neighborhood has experienced significant conversion of single-family housing to rental housing primarily marketed to students, which has in many cases reduced investment in housing upgrades and declining exterior property maintenance. To ensure that future development/ redevelopment meets neighborhood needs and aligns with the goals outlined in Mansfield's 2015 POCD, a comprehensive neighborhood plan, regulatory tools and design standards will need to be developed to restore stability to this area.

#### Community Development Software - \$22,400

This appropriation will fund the purchase of a community development software. As the Town's Small Cities (CDBG) community development initiatives have expanded (on-going housing rehabilitation program plus two active grants-fire truck and COVID Assistance), the associated tracking and reporting required for these activities has also

increased. While we have used Excel workbooks to track data, creating and maintaining these workbooks is extremely time consuming. We are seeking a software solution that would assist with both the application process and required tracking and reporting of activities.

#### Positioning and Marketing Plan - \$50,000

The Town completed a Positioning and Marketing Plan in December 2018. This funding will continue the multi-year implementation of the plan promoting Mansfield as a great place for families and businesses. Continue with tactics to create and reinforce Mansfield's brand position as: Your Place to Grow. Market Mansfield as an attractive place in which to live, do business, visit, and learn through digital media, online advertising, public relations, and collateral materials. Invest in image library with professional photography and video for use in online and printed materials. Create town-wide events and promotional campaigns to attract residents and visitors and to support economic development initiatives and local business growth.

#### Wayfinding Signage Implementation - \$100,000

This funding will be used to begin implementation of the Town's comprehensive wayfinding signage plan, expected to be completed in the first quarter of FY 22-23. Following industry best practices, the implementation will be phased through several fiscal years. Implementation includes construction and installation of signs.

#### Technology Infrastructure - \$150,000

This appropriation provides capital funding to address critical technology infrastructure needs in the Mansfield Public Schools. There are a number of important projects for the coming year as we continue to meet instructional and operational requirements in the school facilities.

Town of Mansfield  
Impact of 2022/23 Capital Expenditures  
Future Operating Budgets

The Town's capital expenditures largely consist of maintenance items or recurring replacements and are intended to extend the useful life of a building or facility, or to reduce operating costs by replacing equipment or rolling stock on a scheduled basis.

**Town of Mansfield  
Capital Projects Committee  
Proposed Five Year Capital Improvements Program  
2021/22 - 2026/27**

	Adopted	Future Projects				
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
<b><u>SUMMARY OF PROGRAMS</u></b>						
General Government	\$ 66,000	\$ 282,050	\$ 18,000	\$ 27,000	\$ 27,000	\$ 62,000
Public Safety	93,000	568,000	253,000	334,000	434,000	390,000
Public Works	1,907,000	2,465,000	2,590,000	2,640,000	2,795,000	2,955,000
Facilities Management	1,252,000	1,305,500	1,529,000	1,166,500	1,941,000	1,884,000
Community Services	174,900	546,000	566,000	660,000	820,000	505,000
Community Development	85,000	322,400	250,000	200,000	150,000	50,000
Education	150,000	150,000	150,000	150,000	150,000	150,000
Total CIP	<u>\$ 3,727,900</u>	<u>\$ 5,638,950</u>	<u>\$ 5,356,000</u>	<u>\$ 5,177,500</u>	<u>\$ 6,317,000</u>	<u>\$ 5,996,000</u>

**SUGGESTED SOURCES OF FINANCING**

ARPA		\$ 1,345,000				
Capital Nonrecurring Reserve Fun	3,141,330	3,546,780	4,822,330	4,715,830	5,855,330	5,619,330
Federal Infrastructure		255,000				
Town Aid Road Grant	200,000	100,000	100,000	100,000	100,000	100,000
LOCIP Grant	181,670	181,670	181,670	181,670	181,670	181,670
Other	204,900	210,500	252,000	180,000	180,000	95,000
Total Financing	<u>\$ 3,727,900</u>	<u>\$ 5,638,950</u>	<u>\$ 5,356,000</u>	<u>\$ 5,177,500</u>	<u>\$ 6,317,000</u>	<u>\$ 5,996,000</u>

**Town of Mansfield  
5 Year Capital Improvement Program  
2022/2027**

	Adopted		Future Projects			
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
<b>GENERAL GOVERNMENT</b>						
Budgeting and Capital Improvement Software		5,400				
Fleet Vehicle		-		27,000	27,000	62,000
Media Hardware		5,000				
Municipal Facilities Conceptual Design Project		225,000				
Online Index Books - Town Clerk	26,000					
Pool Cars			18,000			
Redesign of Town Website		15,000				
Software	15,000					
Software - Permitting		15,000				
Storage Upgrade - Assessor		16,650				
Strategic Planning	25,000					
<b>Total Gen. Govt.</b>	<b>66,000</b>	<b>282,050</b>	<b>18,000</b>	<b>27,000</b>	<b>27,000</b>	<b>62,000</b>
<b>PUBLIC SAFETY</b>						
<i>Fire and Emergency Services</i>						
Communication Equipment	10,000	20,000	10,000	10,000	10,000	10,000
Extrication Equipment		60,000				
Fire Ponds	8,000	8,000	8,000	9,000	9,000	10,000
Life Safety Equipment (Lucas Devices/Stretchers/ Ambulance Stretcher & Load System	25,000	55,000		30,000	35,000	35,000
Personal Protective Equipment	25,000	25,000	30,000	30,000	30,000	35,000
Replacement of Admin. Vehicle		50,000	50,000	50,000		
Replacement of Ambulance A507					150,000	150,000
Replacement of Ambulance A707		300,000				
Replacement of ET 407			125,000	125,000	125,000	125,000
SCBA Bottle Replacement			30,000	30,000		
Thermal Imager Cameras	25,000	25,000				
Hazmat Trailer					75,000	
Prot. Clothing Extractor/Dryer						25,000
<i>Animal Control</i>						
Body & Vehicle Cameras		25,000				
<b>Total Public Safety</b>	<b>93,000</b>	<b>568,000</b>	<b>253,000</b>	<b>334,000</b>	<b>434,000</b>	<b>390,000</b>
<b>PUBLIC WORKS</b>						
Backhoe				100,000		
Bridges	30,000	60,000	60,000	60,000	60,000	60,000
Bucket Loader		125,000	125,000			125,000
Cemetery Maintenance	15,000	15,000				20,000
Culvert Rehabilitation		200,000	100,000	100,000	100,000	200,000
Engineering CAD Upgrades	10,000	10,000	10,000	10,000	10,000	10,000
Engineering Equipment		25,000				
Fleet Vehicle			25,000	45,000	50,000	50,000
Grapple Truck	40,000					
Guiderails Imprv/Replace	50,000	-	50,000	50,000	60,000	70,000
Hillside Circle Sidewalk		150,000				
Large Dump Trucks w/plows	105,000	120,000	120,000	120,000	240,000	120,000
Library Parking Lot Improvements	25,000					
Medium Dump Trucks w/ plows		35,000				
Mowers and Attachments	47,000				50,000	
Pickup/small dump trucks			35,000	35,000	45,000	45,000
Replace Street & Sidewalk Lights	5,000	5,000	5,000	5,000	5,000	5,000
Road Resurfacing Cape Seal		-	500,000	500,000	500,000	500,000
Road/Resurfacing/Drainage	1,450,000	1,300,000	1,300,000	1,400,000	1,500,000	1,600,000
RRFBs - 3 Crosswalks (S Eagleville Rd)		225,000				
Sidewalk/Walkway Equipment			40,000			
Skidsteer			55,000			

**Town of Mansfield  
5 Year Capital Improvement Program  
2022/2027**

	Adopted		Future Projects			
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
<b>PUBLIC WORKS continued</b>						
Storrs Center Improvements	40,000	40,000	25,000	25,000	25,000	25,000
Transp/Walkways per Town's Priority listing	40,000	80,000	40,000	40,000	50,000	50,000
Trees	50,000	75,000	100,000	150,000	100,000	75,000
<b>Total Public Works</b>	<b>1,907,000</b>	<b>2,465,000</b>	<b>2,590,000</b>	<b>2,640,000</b>	<b>2,795,000</b>	<b>2,955,000</b>
<b>FACILITIES MANAGEMENT</b>						
<b>Town</b>						
Animal Shelter Building Repairs		14,000		30,000	75,000	
Brick Repairs		8,000	15,000	15,000	15,000	15,000
Bus Garage Building Repairs	20,000	48,000	20,000			
Community Center Architect Study			12,000			
Community Center Building Repairs/Upgrades	30,000	72,000	200,000	142,000	39,000	10,000
Community Center Pool Repairs			85,500	16,000	89,000	2,000
Custodial Equipment	5,000		10,000	10,000	10,000	10,000
Daycare Building Repairs	195,000	90,000	135,000	120,000	51,000	
Depot Campus Building Repairs		12,000	14,000			
Equipment/Dump Trailer	11,000					
Fire Stations Building Repairs	10,000	77,000	-	100,000	60,000	
Fleet Vehicles			60,000	60,000	60,000	60,000
Furniture & Fixtures		40,000	20,000	20,000	20,000	20,000
Garage for Vehicles			-	50,000	50,000	
Historical Society Building Repairs			25,000		25,000	
Indoor Air Quality Testing				5,000		
Lenard Hall Building Repairs	5,000	15,000	15,000	35,000		
Library Building Repairs	155,000	67,500	98,000	65,000	135,000	
Maintenance Projects - emetgencies		20,000	20,000	20,000	20,000	20,000
Municipal Facilities Optimization Review/Study	55,000					
NashZimmerTranspCenter/Parking Garage	115,000	100,000	157,000	20,000	20,000	20,000
Park Buildings Repairs	12,000	88,000	457,000	70,000	35,000	
Public Works Building Repairs	25,000	250,000	-	109,500	80,000	50,000
Repairs to loading dock and equipment			35,000	35,000		
Roof Repairs - All Town Buildings	32,000	32,000	32,000	32,000	32,000	32,000
Security Improvements	20,000	40,000	20,000	20,000	20,000	20,000
Senior Center Building Repairs	35,000	80,000	-	50,000	30,000	
Storage Upgrades			9,000			
Town Hall Building Repairs	100,000	122,000	-	85,000	45,000	10,000
Tractor Replacement	45,000					
Transfer Station		5,000	7,500		15,000	
<b>Education</b>						
ADA Compliant Elevator-MMS					260,000	
Autatorium Lighting-MMS		125,000				
Electrical System Upgrades-MMS						440,000
Generator replacement-MMS	320,000					
Outside Transite Soffit Replacement-MMS						300,000
School Building Maintenance-MMS	62,000		82,000	57,000	305,000	35,000
Sprinkler System-MMS						840,000
Window Replacements-MMS					450,000	
<b>Total Facilities Management</b>	<b>1,252,000</b>	<b>1,305,500</b>	<b>1,529,000</b>	<b>1,166,500</b>	<b>1,941,000</b>	<b>1,884,000</b>

**Town of Mansfield  
5 Year Capital Improvement Program  
2022/2027**

	Adopted		Future Projects			
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
<b>COMMUNITY SERVICES</b>						
Human Services Vehicle		60,000				
BCP Dredging			100,000	25,000		
Fitness - Equipment	59,900	30,000	65,000	150,000	150,000	65,000
Invasive Control	35,000	15,000	15,000	15,000	20,000	20,000
Lions Memorial Park Upgrades		125,000	140,000	10,000	25,000	35,000
Master Plan - Parks		100,000				
MCC Equipment		25,000				
Merrow Meadow Park - Security Cameras				10,000		
Moss Sanctuary Dam Repair					200,000	
Mt. Hope Park - Security Cameras				10,000		
Open Space - Acquis. & Mngmnt		50,000	50,000	50,000	50,000	50,000
Park Improvements	30,000	40,000	40,000	50,000	55,000	60,000
Playscapes & Playground Surfacing	50,000	50,000	50,000	50,000	50,000	50,000
Replace Parks Signs		15,000	10,000	10,000	10,000	5,000
River Park Upgrades			10,000		100,000	
Schoolhouse Brook Park Upgrades		6,000	66,000	20,000		200,000
SHF Accessibility Improvements				40,000		
Southeast Park Upgrades			10,000	210,000	40,000	10,000
Sunny Acres Park Upgrades		30,000	10,000	10,000	120,000	10,000
<b>Total Community Services</b>	<b>174,900</b>	<b>546,000</b>	<b>566,000</b>	<b>660,000</b>	<b>820,000</b>	<b>505,000</b>
<b>COMMUNITY DEVELOPMENT</b>						
Community Development Software		22,400				
Design Guidelines	35,000					
Historic District Regulations				50,000		
Hunting Lodge Neighborhood Plan		150,000				
POCD 10-Year Update			100,000			
Positioning and Marketing Plan	50,000	50,000	50,000	50,000	50,000	50,000
Wayfinding Signage Implementation		100,000	100,000	100,000	100,000	
<b>Total Community Development</b>	<b>85,000</b>	<b>322,400</b>	<b>250,000</b>	<b>200,000</b>	<b>150,000</b>	<b>50,000</b>
<b>EDUCATION</b>						
Technology Infrastructure	150,000	150,000	150,000	150,000	150,000	150,000
<b>Total Education</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>TOTAL C.I.P.</b>	<b>\$ 3,727,900</b>	<b>\$ 5,638,950</b>	<b>\$ 5,356,000</b>	<b>\$ 5,177,500</b>	<b>\$ 6,317,000</b>	<b>\$ 5,996,000</b>
<b>Funding:</b>						
ARPA		1,345,000	-			
CNR Fund	3,141,330	3,546,780	4,822,330	4,715,830	5,855,330	5,619,330
Federal Infrastructure		255,000				
LoCIP	181,670	181,670	181,670	181,670	181,670	181,670
Town Aid Road Fund	200,000	100,000	100,000	100,000	100,000	100,000
Other Funds - UCONN	-	22,500				
Other Funds - P&R	59,900	30,000	65,000	150,000	150,000	65,000
Other Funds - MSF (Bus Garage)	20,000	48,000	20,000			
Other Funds - MSF (Wireless)	10,000	10,000	10,000	10,000	10,000	10,000
Other Funds - Parking Reserve	115,000	100,000	157,000	20,000	20,000	20,000
<b>TOTAL FUNDING:</b>	<b>\$ 3,727,900</b>	<b>\$ 5,638,950</b>	<b>\$ 5,356,000</b>	<b>\$ 5,177,500</b>	<b>\$ 6,317,000</b>	<b>\$ 5,996,000</b>



## **CAPITAL AND NONRECURRING (CNR) FUND – 250 Fund**

This Fund was created pursuant to Connecticut General Statutes 7-148 (Municipal Powers). This Fund is used for capital and one-time expenditures.

### ***FY 2021/22 Accomplishments***

- Revenue highlights of the Fund are as follows: General Fund contribution of \$2,343,310; Pequot/Mohegan grant funding of \$179,151; ambulance service fees projected at \$250,000; and other revenue of \$1,100,500. ♦
- Planned (transferred) use of the Fund is entirely to the Capital Fund for capital projects. ♦

### ***FY 2022/23 Trends & Key Issues***

- The FY 2022/23 Budget proposes only capital items to be financed through the CNR Fund.
- The Governor's initial Biennial Budget proposes continued funding for the Pequot/Mohegan grant.

Programs planned for funding in the upcoming fiscal year include:

- \$3,546,780 to fund capital projects.

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♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *CNR Fund = linkage to Stewardship and Implementation*

**Town of Mansfield  
Capital and Nonrecurring Reserve Fund Budget  
Estimated Revenues, Expenditures and Changes in Fund Balance  
Fiscal Year 2022/23**

	FY 20/21 Actual	FY 21/22 Adopted	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected
<b>Sources:</b>							
General Fund Contribution	\$ 2,000,000	\$ 2,343,310	\$ 3,080,000	\$ 3,950,000	\$ 4,000,000	\$ 4,950,000	\$ 5,200,000
Board Contribution	120,000						
Ambulance User Fees	311,523	250,000	250,000	350,000	350,000	350,000	350,000
Other	3,836,927	1,100,000					
Sweep of CIP Balances							
Sewer Assessments	-	500	500	500	500	500	500
CIT - EDR Controlling Interest Sale							
Pequot Funds	179,151	179,151	179,151	179,151	179,151	179,151	179,151
<b>Total Sources</b>	<b>6,447,601</b>	<b>3,872,961</b>	<b>3,509,651</b>	<b>4,479,651</b>	<b>4,529,651</b>	<b>5,479,651</b>	<b>5,729,651</b>
<b>Uses:</b>							
Operating Transfers Out:							
Capital Fund	2,670,734	3,141,330	4,891,780	4,822,330	4,715,830	5,855,330	5,619,330
Capital Fund - Storrs Center Overruns	117,730	66,310					
Transit Services Fund - WRTD							
Compensated Absences Fund							
<b>Total Uses</b>	<b>2,788,464</b>	<b>3,207,640</b>	<b>4,891,780</b>	<b>4,822,330</b>	<b>4,715,830</b>	<b>5,855,330</b>	<b>5,619,330</b>
Excess/(Deficiency)	3,659,137	665,321	(1,382,129)	(342,679)	(186,179)	(375,679)	110,321
Fund Balance/(Deficit) July 1	427,439	4,086,576	4,751,897	3,369,768	3,027,089	2,840,910	2,465,231
Fund Balance, June 30	<b>\$ 4,086,576</b>	<b>\$ 4,751,897</b>	<b>\$ 3,369,768</b>	<b>\$ 3,027,089</b>	<b>\$ 2,840,910</b>	<b>\$ 2,465,231</b>	<b>\$ 2,575,552</b>

# **BUDGET RESOLUTIONS**

**NOTICE AND WARNING OF ANNUAL TOWN MEETING  
TOWN OF MANSFIELD**

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town Meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 10, 2022 at the Mansfield Middle School Auditorium, at 7:00 p.m. for the following purpose:

To act upon the Proposed Budgets for the Town's fiscal year of July 1, 2022 to June 30, 2023, which Proposed Budgets were adopted by the Town Council on April XX, 2022 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 1st day of May 2022.  
Sara-Ann Chaine, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$\_\_\_\_\_ is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2022 to June 30, 2023.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$\_\_\_\_\_ is hereby adopted as the capital improvements to be undertaken during fiscal year 2022/23 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2022 to June 30, 2023 in the amount of \$\_\_\_\_\_ be adopted.

**APPROPRIATIONS ACT**

It is further resolved, that the following Appropriations Act be recommended for adoption at the annual Town Meeting for budget consideration:

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2022 to June 30, 2023 in the amount of \$\_\_\_\_\_ which proposed budget was adopted by the Council on April XX, 2022, be adopted and that the sums estimated and set forth in said budget be appropriated for the purpose indicated.

RESOLVED: That in accordance with Connecticut General Statutes Section 10-51, the proportionate share for the Town of Mansfield of the annual budget for Regional School District No. 19 shall be added to the General Fund Budget appropriation for the Town of Mansfield for fiscal year July 1, 2022 to June 30, 2023 and said sums shall be paid by the Town to the Regional School District as they become available.

RESOLVED: That the proposed Capital Projects Budget for fiscal year July 1, 2022 to June 30, 2023 in the amount of \$\_\_\_\_\_ be adopted provided that the portion proposed to be funded by bonds or notes shall, at the appropriate times, be introduced for action by the Town Council subject to a vote by referendum as required by Section 407 of the Town Charter.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2022 to June 30, 2023 in the amount of \$\_\_\_\_\_ be adopted.

**TOWN AID ROAD**

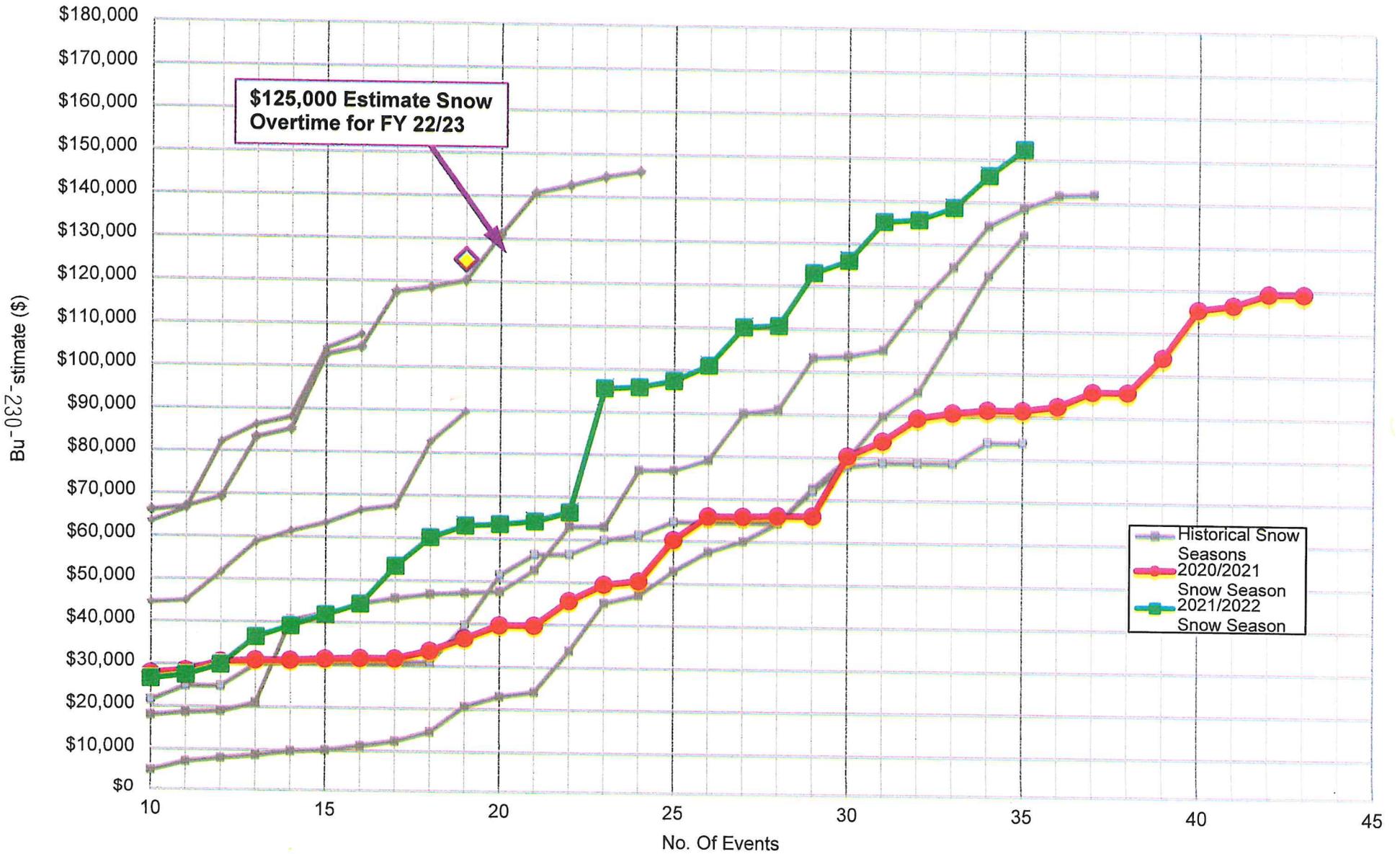
**Town Aid Road - Fund 240**  
**Revenues, Expenditures and Changes in Fund Balance**

	<b>FY 20/21 Actual</b>	<b>FY 21/22 Adopted</b>	<b>FY 21/22 Estimated</b>	<b>FY 22/23 Proposed</b>
<b>Revenues:</b>				
Town Aid - Grant	\$ 414,352	\$ 414,350	\$ 414,350	\$ 412,260
Charge for Services	39,140	39,920	39,920	42,750
Transfer from the General Fund	-	-	-	-
Total Revenues	453,492	454,270	454,270	455,010
<b>Expenditures:</b>				
Snow Overtime	102,204	136,000	161,815	142,000
Chemicals	121,729	250,000	210,954	262,500
Equipment Rental (Snow Hauling)	10,820	22,000	11,600	22,000
Resurfacing Mansfield Ave.	-			
Transfer to Capital (Equipment)	100,000	200,000	200,000	100,000
Total Expenditures	334,753	608,000	584,369	526,500
Revenues (Over)/Under Expenditures	118,739	(153,730)	(130,099)	(71,490)
Fund Balance, July 1	169,925	288,664	288,664	158,565
Fund Balance, June 30	<u>\$ 288,664</u>	<u>\$ 134,934</u>	<u>\$ 158,565</u>	<u>\$ 87,075</u>

**Program Purpose and Description**

The administration of the State of Connecticut Department of Transportation Town Aid Road Program is controlled through this fund.

### Snow Removal Budget Analysis (FY 22/23)



**PARKS & RECREATION  
PROGRAM FUND**



## **PARKS AND RECREATION – FUND 260**

The mission of the Department of Parks and Recreation is to enhance the quality of life for the community by providing a variety of leisure opportunities, promoting health and wellness, increasing cultural awareness, protecting natural resources, and developing the recreational needs and interests of area residents. The mission of the Mansfield Community Center is to provide area residents with a friendly and vibrant recreational facility by promoting health and wellness, encouraging family activity, strengthening the sense of community, and stimulating active living.

Additional administrative responsibilities include, but are not limited to, providing direction, planning, budgeting, marketing and support of departmental projects, programs, activities, co-sponsored organizations and collaborative multi-department initiatives. This work also includes; serving as liaison to assigned Town advisory committees (Agriculture, Arts, Parks and Natural Resources and Recreation); planning, acquiring, and managing open space, parks and agricultural lands; and supervision and operation of the Community Center and Lenard Hall.

### ***FY 2021/2022 Accomplishments***

- Swiftly mobilized and continuously adapted to the COVID-19 pandemic in providing equitable access to parks, trails, playgrounds, athletic facilities, and other outdoor recreation options during the COVID-19 pandemic. ♦
- Creatively planned and implemented essential virtual, hybrid, in-person regular and special event programming for all ages to support physical and mental health in the community. ♦
- Updated and managed ongoing comprehensive COVID-19 health and safety protocols, with the assistance of local, state, and federal agencies, for the safe use of the Community Center, Lenard Hall and participation in department wide programs.
- Significantly adjusted operations and services as feasible to ensure fiscal prudence due to COVID-19 impact on revenue projections. ♦
- Collaboratively worked with Youth Services and Mansfield Schools to secure and manage a State of Connecticut Summer Enrichment Grant to provide free summer camp sessions for qualified Mansfield families. ♦
- Continued to provide essential before and after school child care for elementary school students ♦
- Oversaw planning, acquisition, and management of Town parks and improvement projects. ♦
- Oversaw operation of the Town employee wellness program, including a 12% increase in employee participation.

### ***FY 2022/2023 Trends & Key Issues***

- The impact of the COVID-19 pandemic has been significant to Parks and Recreation. The importance of Town parks, trails, and other outdoor recreation facilities has been highlighted during the COVID-19 pandemic as people utilized town outdoor recreation facilities for physical, mental, and social benefits. As parks require regular maintenance and improvements to keep visitors safe and provide enjoyable experiences, the Town has made consistent investments in its playgrounds. However, capital improvements to parks

in recent years have been limited, causing a growing need to make more substantial improvements and enhanced strategic planning to respond to residents emerging outdoor recreation interests and ensure prudent maintenance of all existing resources.

- In response to COVID-19, staff has successfully offered virtual, hybrid, and modified in-person programs, events, activities. After the pandemic subsides, there is an anticipated need to continue alternative programming in the future.
- The quality of life for residents also includes indoor activities, programs, and community gathering places. The Community Center and Lenard Hall Community School of the Arts are essential resources for residents, but the enduring impact of COVID-19 has delayed participation and revenue recovery. As a result, major fiscal and operational adjustments were ongoing while maintaining quality services. An additional challenge for the Community Center is the high percentage of insurance subsidized memberships, such as Silver Sneakers. Insurance- underwritten programs have not been cost-effective and have created a unique impact on Community Center membership revenues over the past several years.
- There was some modest growth with Parks and Recreation participation and revenues in quarter 1 of FY 21-22; however, the record number of COVID-19 cases in quarters 2 and 3 will likely delay the rebound to a more normal pre-COVID participation into FY 22-23. The Parks and Recreation program fund has also been impacted by the state-mandated 36% minimum wage increase between 2019-2023 and the cascading effect on higher wages for part-time positions. Because of multiple financial challenges facing Parks and Recreation, a need for an updated financial sustainability plan will be a primary focus in 2022-2023.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Improve health and wellness of Mansfield residents. ♦

**Objectives:**

- Reestablish the Community Center membership base and department-wide programs, events and activities to 100% of 2019-20 level or higher by quarter 4.
- Increase town and regional awareness of community recreation resources such as parks, trails, programs, and facilities by updating Parks and Recreation web site.
- Improve town and regional awareness of community recreation resources such as parks, trails, programs, and facilities by participating in collaborative marketing with at least three new town and/or regional agencies and/or departments.

**Goal:** Improve long-term financial stability and sustainability of the Recreation Program Fund that supports vision and mission of Mansfield Parks and Recreation. ♦

**Objectives:**

- Review and complete updated financial sustainability plan including identifying at least three key operational and financial strategies to meet cost recovery goals.
- Develop at least five goals that support the sustainability plan.
- Develop and implement at least three measurable action plan steps per goal that support the sustainability plan.
- Improve cost efficiency and beneficial health and wellness options for seniors.

**Goal:** Improve playgrounds, parks and preserves, including natural and active recreation areas that are accessible and welcoming to all residents. ♦

**Objectives:**

- Promote use of parks through improved website, educational programs and guided hikes in natural areas and social media.
- Begin installation of new park entry and wayfinding signs consistent with Town Signage Master Plan.
- Begin the process to create a comprehensive Parks and Recreation Master Plan to identify how to best meet the future parks, trails, and open space recreational needs of the community and build upon economic and culture values of the Town.
- Review and prioritize potential open space and park property acquisitions quarterly
- Create and update individual management plans for Town open space and park areas.
- Collaborate with town departments to evaluate needs of replacing and/or maintaining existing playscapes throughout Town to ensure a safe play environment for children by completing annual playground safety inspections.

**Goal:** Increase program awareness and participation in Community School for the Arts (CSA) activities and services at Lenard Hall. ♦

**Objectives:**

- Complete a comprehensive update of CSA web site that increases web site visits by 25% over previous year.
- Complete and implement at least one promotional video including photos, videos and testimonials.
- Develop sponsorship and scholarship funding with private, business and community organizations.
- Develop a CSA-specific quarterly brochure/pamphlet for distribution to local schools, use in cross-marketing opportunities and for direct mailings.

**Goal:** Work with area colleagues and agencies to increase regional cooperation. ♦

**Objectives:**

- Meet quarterly with area Parks and Recreation departments to assess and plan seasonal staff training opportunities, generate ideas for equipment and facility sharing and assess opportunities to promote area-wide seasonal events.
- Collaborate with Town of Bolton, Coventry, and Tolland to implement goals related to outdoor recreation and agriculture outlined in the 2020 Action Plan for Economic Vitality.
- Maintain administration and participation in regional grades 3-8 basketball program and assess opportunities for other athletic programming partnerships

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♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's Plan of Conservation and Development. *Parks and Recreation* = linkage to *Natural Systems*; *Open Space, Parks and Agricultural Lands*; *Community Life*; *Stewardship and Implementation*

<b>Parks and Recreation</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Parks</b>			
Open space and passive recreation (in acres)	2,264.17	2,264.17	2,264.17
Active recreation parks (in acres)	100.10	100.10	100.10
Total parks - including land and water (in acres)	2,364.27	2,364.27	2,364.27
<b>Recreation</b>			
Community Center members	4194	3315	3915
Community Center memberships	2828	2255	2700
Community Center visits	67918	133,525	198,000
Youth programs offered	288	372	400
Youth program participants	559	2000	3100
Aquatics programs offered	308	550	400
Aquatics program participants	251	775	900
Fitness programs offered	175	180	225
Fitness program participants	1155	1400	2000
Adult programs offered	72	67	70
Adult program participants	182	238	300
Special community events offered	21	15	14
Special community event participants	241	1,260	1,650
Community School of the Arts programs offered	134	160	280
Community School of the Arts program participants	284	330	700

**Mansfield Parks and Recreation Fund  
Staffing**

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Projected	FY 22/23 Proposed
<b><u>EMPLOYEES - Full time &amp; Part-time with benefits</u></b>					
Director of Parks & Recreation	1.00	1.00	1.00	1.00	1.00
Assistant Director of Parks & Recreation	1.00	1.00	-	-	-
Rereation Services Manager	-	-	-	-	1.00
Recreation Supervisor - Health & Fitness	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor - Aquatics	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00	2.00
Member Services Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Services Specialist	1.00	1.00	1.00	1.00	1.00
Environmental Planner	0.58	0.58	0.58	0.58	0.58
Receptionist	0.71	0.71	0.71	0.17	-
<b>TOTAL</b>	<b>9.29</b>	<b>9.29</b>	<b>8.29</b>	<b>7.75</b>	<b>8.58</b>
<b><u>EMPLOYEES - Part time NB, FTE</u></b>					
Weekend/Evening Facility Supervisors	1.02	1.07	0.57	0.83	0.45
CSA Supervisors	-	1.15	0.46	0.6	0.90
Customer Service Representatives	2.68	2.64	2.53	2.27	2.60
Teen Center	0.66	0.66	-	0.2	0.49
Lifeguards	8.17	7.95	6.42	6.76	7.60
Fitness Attendants	2.85	2.85	2.52	2.14	2.53
<b>TOTAL</b>	<b>15.38</b>	<b>16.32</b>	<b>12.50</b>	<b>12.80</b>	<b>14.57</b>
<b><u>PROGRAM STAFF - Part time NB, FTE</u></b>	<b>12.33</b>	<b>11.77</b>	<b>2.30</b>	<b>5.94</b>	<b>8.41</b>
<b>TOTAL Parks and Recreation Fund FTE</b>	<b>37.00</b>	<b>37.38</b>	<b>23.09</b>	<b>26.49</b>	<b>31.56</b>

**Mansfield Parks and Recreation Fund  
Estimated Balance Sheet  
As of June 30, 2022 and June 30, 2023  
(with comparative totals for June 30, 2021)**

	<b>June 30,</b>		
	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>
<b><u>Assets</u></b>			
Cash	\$ 155,844	\$ (173,791)	\$ (142,404)
Accounts Receivable	19,214		
Total Assets	<b>\$ 175,057</b>	<b>\$ (173,791)</b>	<b>\$ (142,404)</b>
<b><u>Liabilities and Fund Balance</u></b>			
Liabilities:			
Accounts Payable	\$ 9,877	\$ -	\$ -
Accrued Payroll	50,904		
Deferred Revenue	98,211		
Due to Other Funds	11,689		-
Total Liabilities	170,681	-	-
Fund Balance:			
Unassigned	4,376	(173,791)	(142,404)
Total Fund Balance	4,376	(173,791)	(142,404)
Total Liabilities and Fund Balance	<b>\$ 175,057</b>	<b>\$ (173,791)</b>	<b>\$ (142,404)</b>

**Mansfield Parks and Recreation Fund**  
**Estimated Revenues, Expenditures, and Changes in Fund Balance**  
**As of June 30, 2022 and June 30, 2023**  
**(With comparative totals as of June 30, 2021)**

	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Estimated	FY 22/23 Proposed	Incr. /(Decr)	% Incr. /(Decr)
<b>Revenues:</b>						
Membership Fees	\$ 348,895	\$ 647,280	\$ 574,130	\$ 775,255	\$ 127,975	19.8%
Program Fees	222,850	743,905	500,590	898,750	154,845	20.8%
Fee Waivers	4,735	26,610	13,280	30,970	4,360	16.4%
Daily Admission Fees	14,834	35,200	36,300	51,820	16,620	47.2%
Rent - Facilities/Parties	30,669	36,260	15,100	36,160	(100)	(0.3%)
Employee Wellness	4,485	8,000	8,000	8,000	-	
Rent - E.O. Smith	16,770	18,000	18,000	19,200	1,200	6.7%
Charge for Services	4,776	10,000	5,000	10,000	-	
Contributions	12,758	8,750	16,649	72,900	64,150	733.1%
Sale of Merchandise	400	3,750	3,750	4,500	750	20.0%
Sale of Food	228	2,250	1,500	2,250	-	
Other	139	8,630	500	-	(8,630)	(100.0%)
Total Revenues	661,539	1,548,635	1,192,799	1,909,805	361,170	23.3%
<b>Operating Transfers In:</b>						
General Fund - Recreation Admin	785,690	385,700	385,700	395,120	9,420	2.4%
General Fund - Community Programs	179,340	175,130	172,130	215,680	40,550	23.2%
General Fund - Bicentennial Pond	25,000	25,000	28,000	38,000	13,000	52.0%
General Fund - Teen Center	25,000	25,000	25,000	35,000	10,000	40.0%
Total Rev. & Op Trans	1,676,569	2,159,465	1,803,629	2,593,605	434,140	20.1%
<b>Expenditures:</b>						
Salaries & Wages	1,010,166	1,236,890	1,074,595	1,388,235	151,345	12.2%
Benefits	269,937	313,180	282,075	340,150	26,970	8.6%
Professional & Technical	67,439	182,470	111,040	170,865	(11,605)	(6.4%)
Purchased Property Services	6,726	12,500	12,500	12,100	(400)	(3.2%)
Repairs & Maintenance	34,763	40,680	37,580	40,680	-	
Other Purchased Services/Rentals	217,369	270,150	239,100	293,560	23,410	8.7%
Other Supplies	11,951	60,060	31,210	57,680	(2,380)	(4.0%)
Energy	141,600	141,600	141,600	143,300	1,700	1.2%
Building Supplies	6,421	8,760	8,760	14,198	5,438	62.1%
Recreation Supplies	10,594	33,540	23,386	50,500	16,960	50.6%
Equipment	20,451	55,350	19,350	49,450	(5,900)	(10.7%)
Miscellaneous	-	1,500	600	1,500	-	-
Total Expenditures	1,797,416	2,356,680	1,981,796	2,562,218	205,538	8.7%
Excess/(Deficiency)	(120,847)	(197,215)	(178,167)	31,387	228,602	(115.9%)
Unassigned Fund Balance, July 1	125,223	4,376	4,376	(173,791)		
Unassigned Fund Balance, End of Period	\$ 4,376	\$ (192,839)	\$ (173,791)	\$ (142,404)		

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**MANSFIELD DISCOVERY  
DEPOT, INC.**

**Daycare Combined Program Fund**  
**Estimated Revenues, Expenditures and Changes in Fund Balance**

Not available at this time

This fund is used to record the operations of the Mansfield Discovery Depot, a not-for-profit day care center. The Center is funded by a combination of revenues, including a grant received from the State of Connecticut Department of Social Services, parent fees and other local revenues.

The goal of the Discovery Depot is to provide quality daycare at affordable prices for the residents of Mansfield.

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## **OTHER OPERATING FUND**

**270 Fund Analysis**  
**2/28/2022**

Activity	Balance			Balance 2/28/2022
	7/1/2021	Revenues	Expenditures	
Goodwin Bequest	5,769.68			5,769.68
Mansfield Uniform Shirts	34.45			34.45
Historic Document Preservation	19,655.00	12,485.00	(7,615.44)	24,524.56
Property Revaluation	60,583.18	12,500.00		73,083.18
Neuter Assist/Education Fund	1,203.21	86.00	(99.00)	1,190.21
Animal Shelter Donations	887.62			887.62
Mansfield Fire Donations	4,065.51	5,131.00	(2,012.50)	7,184.01
Ambulance Services	-	255,649.87	(30,024.10)	225,625.77
FM Global Fire Prevention Grant	24.81			24.81
Corona Virus Relief PT 2	-	3,185.86		3,185.86
Permitting/Enforcement Software	30,782.61	5,939.02	(4,449.47)	32,272.16
Maintenance-Sale of property	4,268.50			4,268.50
Police Donations	100.00			100.00
Town Square Activities	7,379.00	39.51	(2,371.50)	5,047.01
Downtown Partnership	149.37	4,750.00	(3,450.20)	1,449.17
MDP - Festival on the Green	13,304.61	8,000.00	(14,498.28)	6,806.33
Holiday DUI Enforcement	-	23,185.69	(18,018.42)	5,167.27
Neighborhood Assist.Act-Energy	8,596.47		(8,500.00)	96.47
Neighborhood Assist.Act-Water Harves	36,144.71			36,144.71
Click It or Ticket Program	607.84			607.84
Special Events - Private Duty	8,513.10	(1,773.06)	587.40	7,327.44
Town Square Concert Series	12,283.53		(3,100.00)	9,183.53
Paterson Square Events	114.00	10.00	398.44	522.44
Beautification Committee	420.65			420.65
Mansfield Bike Tour	5,707.57	750.00		6,457.57
Elderly Disabled Responsive Transp	2,219.11	22,274.67	(6,224.63)	18,269.15
Nature's Medicine	70,580.28			70,580.28
ACHIEVE	406.47			406.47
Mansfield Holiday Fund - Key Bank	550.00			550.00
Children's Grief Group	774.36		(78.93)	695.43
Holiday Fund	54,897.73	12,840.00	(4,875.00)	62,862.73
Camperships	12,347.63	500.00	(1,973.70)	10,873.93
Rec. Program Scholarship Fund	7,186.10	364.30		7,550.40
Local Prevention Council Grant-SERAC	742.67	9,142.00		9,884.67
SERAC-Mini Opiod Grant PT2 19/20	63.81		(17.14)	46.67
General Services - Special Needs	23,049.18	750.13	(7,900.00)	15,899.31
Senior Programs	2,443.01	32,163.01	(15,467.47)	19,138.55
TVCCA Senior Nutrition	20.00	1,290.00		1,310.00
Senior Ctr Veteran's Day	2,191.21	1,575.00	(2,132.71)	1,633.50
Senior Ctr - Herrmann Trust	200.47			200.47
Senior Newsletter	2,263.28	348.00	(416.05)	2,195.23
Senior Center Café & Library	13,818.58	400.00	(2,284.80)	11,933.78
Youth Services Prog-MASP/SERAC Dc	4,275.00	1,500.00		5,775.00
2020 Farm Viability Grant - HS	(2,090.00)	20,663.53	(15,210.99)	3,362.54
Friends of Library	7,685.55	8,000.00	(1,153.57)	14,531.98
Hall Bequest - Mansfield Public Library	5,093.79			5,093.79
Hall Bequest - Doris Davis Garden	8,071.88			8,071.88
Library Re-Sale/Contribution	8,324.99	570.00	(52.11)	8,842.88
Library Connection Technology Grant	4,529.14	3,469.55	(6,924.06)	1,074.63
Community Center - Teen Center	14.34			14.34

**270 Fund Analysis**  
**2/28/2022**

Activity	Balance		Expenditures	Balance
	7/1/2021	Revenues		2/28/2022
Land Protection Program	7,955.19	3,073.00		11,028.19
Comm Ctr Accessibility	36.82			36.82
Mansfield Community Playground	3.36			3.36
Bicentennial Pond Trail Design	699.85			699.85
Mansfield Dog Park	313.25			313.25
Gawlicki Family Foundation - MCC	556.70			556.70
Community School of the Arts	3,651.41			3,651.41
Comm Enrichment Grant-TLGV	2,995.59			2,995.59
MCC Before After Care Program	3,500.00			3,500.00
CT Association for the Gifted	86.93			86.93
Goodwin Special Ed Donations	1,140.00			1,140.00
MMS Summer School Program	9,454.72	7,000.00	(16,726.71)	(271.99)
Oak Grove School	5,921.42	21,388.00	(12,194.84)	15,114.58
CT Writing Project	464.98			464.98
Enriching Student Achievement	110,118.08		(2,876.03)	107,242.05
Goodwin Donations	995.27			995.27
Southeast School Donations	142.73			142.73
Mohegan Tribe Grant MMS	884.04		(155.98)	728.06
Special Education Grants/Tuition	546,063.75	13,621.95	(1,634.64)	558,051.06
Preschool Tuition	51,592.34			51,592.34
Crepeau MMS Spec. ED.	991.40			991.40
Early Childhood Fund	2,648.70		(971.70)	1,677.00
Goodwin Greenhouse Fund	205.12			205.12
Mohegan Tribe Challenge	360.12			360.12
Graustein Memorial Fund	8.55			8.55
MPS Birthday Book Buddies	5,587.66			5,587.66
Tim Quinn Music Program	121.77			121.77
Mary Turcotte Fund	855.00			855.00
CAS Foundation-Endowment/Flanagan	140.00			140.00
Southeast Buddy Bench	227.77			227.77
NE Dairy & Food Council Grant	133.54			133.54
Rachel Leclerc Spec. Education Fund	962.86			962.86
New Mansfield Elem -MASP Donation	40,000.00			40,000.00
Suzuki	20,667.61	7,500.00	(10,247.26)	17,920.35
Dorothy C. Goodwin Program	554.90			554.90
School Use Fund (62609)	9,380.16			9,380.16
Town Square	12,665.73			12,665.73
Recycle CT Foundation Grant	2,500.00		(1,385.27)	1,114.73
MLK Mural Project	-	1,666.70	(5,000.00)	(3,333.30)
Ossen Found Farm	-	15,750.00		15,750.00
	<u>1,294,841.32</u>	<u>515,788.73</u>	<u>(209,056.66)</u>	<u>1,601,573.39</u>

# **DEBT SERVICE**



## **DEBT SERVICE FUND – LONG TERM DEBT**

The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest, and related costs.

### **FY 2021/2022 Accomplishments**

- Ended Fiscal Year 2020/21 with a Fund Balance of \$130,746. ♦
- Anticipate ending Fiscal Year 2021/22 with a Fund Balance of \$148,973 after reducing outstanding bonded debt by \$585,000. This balance reflects the projected issuance costs for the 2022 GOB issue. ♦

### **FY 2022/2023 Trends & Key Issues**

The FY 2022/23 Debt Service Fund is receiving a transfer from the General Fund of \$1,361,390 and a transfer from the Sewer Fund of \$236,250 to make the debt service payments due for FY 2022/23.

The Sewer Fund is covering the debt service on \$3,000,000 of the sewer portion of the debt. It is to be funded from sewer assessments.

This budget includes debt service payments for the 2011 and 2019 G.O. bond issues and reduces outstanding bonded debt by \$585,000. The budget also included anticipated 2022 GO bond issue for the Mansfield Elementary School and the Mansfield Middle School roofing projects.

Principal outstanding as of June 30, 2022 is \$33,675,000, with authorized but unissued debt for: Open Space - \$558,000.

**Town of Mansfield  
 Summary of Total Debt Service Payable  
 and  
 Budget Projections for FY 2022/23**

Description	FY 20/21 Actual	FY 21/22 Estimated	Budget Projections 22/23			To/(From) Fund Balance	
			Principal	Interest	Total	/Sewer Fund	Net Payable
<b>School Projects:</b>							
Serial Bonds	\$ 164,454	\$164,628	\$122,000	\$790,332	\$ 912,332		\$ 912,332
	164,454	164,628	122,000	790,332	912,332	-	912,332
<b>General &amp; Sewer Purpose:</b>							
Serial Bonds	\$ 715,922	\$690,895	\$463,000	\$207,354	\$ 670,354	\$ 221,296	\$ 449,058
	715,922	690,895	463,000	207,354	670,354	221,296	449,058
<b>Total Debt Service</b>	<b>\$ 880,376</b>	<b>\$855,523</b>	<b>\$585,000</b>	<b>\$997,686</b>	<b>\$1,582,686</b>	<b>\$ 221,296</b>	<b>\$ 1,361,390</b>

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

	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Projected</b>
<b>Revenues:</b>				
Bond Premium				
Interest on Unspent Balance				
Total Revenues	-	-	-	-
Operating Transfers In - General Fund	410,250	700,000	730,000	1,361,390
Operating Transfers In - Board General Fund	75,000			
Operating Transfers In - Sewer Operating Fund	310,708	251,250	243,750	236,250
Total Revenues and Operating Transfers In	795,958	951,250	973,750	1,597,640
<b>Expenditures:</b>				
Interest - Bond Anticipation Notes				171,900
Principal Retirement - GOB 2011; 2019 & 2022 (P&I)	585,000	585,000	585,000	585,000
Interest - GOB 2011 & 2019	317,266	295,375	270,523	825,786
Issuance Costs (Notes & Bonds)		500	100,000	50,000
Total Expenditures	902,266	880,875	955,523	1,632,686
Revenues and Other Financing Sources Over/(Under) Expend	(106,308)	70,375	18,227	(35,046)
Fund Balance, July 1	166,679	60,371	130,746	148,973
Fund Balance, June 30	<u>\$ 60,371</u>	<u>\$ 130,746</u>	<u>\$ 148,973</u>	<u>\$ 113,927</u>

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

	<u>23/24</u> <u>Projected</u>	<u>24/25</u> <u>Projected</u>	<u>25/26</u> <u>Projected</u>	<u>26/27</u> <u>Projected</u>
<b>Revenues:</b>				
Bond Premium				
Interest on Unspent Balance				
Total Revenues	-	-	-	-
Operating Transfers In - General Fund	1,952,617	2,075,088	2,004,988	1,793,888
Operating Transfers In - Board General Fund				
Operating Transfers In - Sewer Operating Fund	228,750	221,250	213,750	209,250
Total Revenues and Operating Transfers In	2,181,367	2,296,338	2,218,738	2,003,138
<b>Expenditures:</b>				
Interest - Bond Anticipation Notes				
Principal Retirement - GOB 2011; 2019 & 2022 (P&I)	1,185,000	1,387,000	1,367,000	1,216,000
Interest - GOB 2011 & 2019	971,517	914,938	847,787	788,738
Issuance Costs (Notes & Bonds)				
Total Expenditures	2,156,517	2,301,938	2,214,787	2,004,738
Revenues and Other Financing Sources Over/(Under) Expend	24,850	(5,600)	3,951	(1,600)
Fund Balance, July 1	113,927	138,777	133,177	137,128
Fund Balance, June 30	<u>\$ 138,777</u>	<u>\$ 133,177</u>	<u>\$ 137,128</u>	<u>\$ 135,528</u>

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

	<u>27/28</u> <u>Projected</u>	<u>28/29</u> <u>Projected</u>	<u>29/30</u> <u>Projected</u>	<u>30/31</u> <u>Projected</u>
<b>Revenues:</b>				
Bond Premium				
Interest on Unspent Balance				
Total Revenues	-	-	-	-
Operating Transfers In - General Fund	1,751,338	1,798,788	1,751,238	1,693,688
Operating Transfers In - Board General Fund				
Operating Transfers In - Sewer Operating Fund	204,750	200,250	195,750	191,250
Total Revenues and Operating Transfers In	1,956,088	1,999,038	1,946,988	1,884,938
<b>Expenditures:</b>				
Interest - Bond Anticipation Notes				
Principal Retirement - GOB 2011; 2019 & 2022 (P&I)	1,216,000	1,321,000	1,321,000	1,321,000
Interest - GOB 2011 & 2019	735,238	671,688	613,037	554,388
Issuance Costs (Notes & Bonds)				
Total Expenditures	1,951,238	1,992,688	1,934,037	1,875,388
Revenues and Other Financing Sources Over/(Under) Expend	4,850	6,350	12,951	9,550
Fund Balance, July 1	135,528	140,378	146,728	159,679
Fund Balance, June 30	<u>\$ 140,378</u>	<u>\$ 146,728</u>	<u>\$ 159,679</u>	<u>\$ 169,229</u>

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

	<b>31/32</b>	<b>32/33</b>	<b>33/34</b>	<b>34/35</b>
	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Revenues:</b>				
Bond Premium				
Interest on Unspent Balance				
Total Revenues	-	-	-	-
Operating Transfers In - General Fund	1,696,138	1,696,098	1,644,058	1,621,518
Operating Transfers In - Board General Fund				
Operating Transfers In - Sewer Operating Fund	186,750	182,250	177,750	173,250
Total Revenues and Operating Transfers In	1,882,888	1,878,348	1,821,808	1,794,768
<b>Expenditures:</b>				
Interest - Bond Anticipation Notes				
Principal Retirement - GOB 2011; 2019 & 2022 (P&I)	1,371,000	1,421,000	1,421,000	1,442,000
Interest - GOB 2011 & 2019	497,747	446,607	393,467	348,988
Issuance Costs (Notes & Bonds)				
Total Expenditures	1,868,747	1,867,607	1,814,467	1,790,988
Revenues and Other Financing Sources Over/(Under) Expend	14,141	10,741	7,341	3,780
Fund Balance, July 1	169,229	183,370	194,111	201,452
Fund Balance, June 30	<u>\$ 183,370</u>	<u>\$ 194,111</u>	<u>\$ 201,452</u>	<u>\$ 205,232</u>

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

	<b>35/36 Projected</b>	<b>36/37 Projected</b>	<b>37/38 Projected</b>	<b>38/39 Projected</b>
<b>Revenues:</b>				
Bond Premium				
Interest on Unspent Balance				
Total Revenues	-	-	-	-
Operating Transfers In - General Fund	1,587,388	1,568,258	1,533,378	1,489,251
Operating Transfers In - Board General Fund				
Operating Transfers In - Sewer Operating Fund	168,750	164,250	159,570	154,870
Total Revenues and Operating Transfers In	1,756,138	1,732,508	1,692,948	1,644,121
<b>Expenditures:</b>				
Interest - Bond Anticipation Notes				
Principal Retirement - GOB 2011; 2019 & 2022 (P&I)	1,442,000	1,467,000	1,467,000	1,468,000
Interest - GOB 2011 & 2019	303,757	258,528	211,839	164,861
Issuance Costs (Notes & Bonds)				
Total Expenditures	1,745,757	1,725,528	1,678,839	1,632,861
Revenues and Other Financing Sources Over/(Under) Expend	10,381	6,980	14,110	11,260
Fund Balance, July 1	205,232	215,613	222,593	236,703
Fund Balance, June 30	<u>\$ 215,613</u>	<u>\$ 222,593</u>	<u>\$ 236,703</u>	<u>\$ 247,963</u>

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

	<b>39/40 Projected</b>	<b>40/41 Projected</b>	<b>41/42 Projected</b>	<b>42/43 Projected</b>
<b>Revenues:</b>				
Bond Premium				
Interest on Unspent Balance				
Total Revenues				
Operating Transfers In - General Fund	1,222,711	1,180,046	1,142,111	201,926
Operating Transfers In - Board General Fund				
Operating Transfers In - Sewer Operating Fund				
Total Revenues and Operating Transfers In	1,222,711	1,180,046	1,142,111	201,926
<b>Expenditures:</b>				
Interest - Bond Anticipation Notes				
Principal Retirement - GOB 2011; 2019 & 2022 (P&I)	1,098,000	1,093,000	1,093,000	193,000
Interest - GOB 2011 & 2019	116,296	78,361	40,427	-
Issuance Costs (Notes & Bonds)				
Total Expenditures	1,214,296	1,171,361	1,133,427	193,000
Revenues and Other Financing Sources Over/(Under) Expend	8,415	8,685	8,684	8,926
Fund Balance, July 1	247,963	256,378	265,063	273,747
Fund Balance, June 30	<u>\$ 256,378</u>	<u>\$ 265,063</u>	<u>\$ 273,747</u>	<u>\$ 282,673</u>

**Town of Mansfield  
Estimated Serial Bonds Payable  
FY 2022/23**

School Issues	Principal	Interest	Total	Net Payable
March 22, 2011	81,000	12,799	93,799	93,799
March 5, 2019	41,000	25,250	66,250	66,250
May 15, 2022	-	580,383	580,383	580,383
	122,000	618,432	740,432	740,432

Town Issues	Principal	Interest	Total	Net Payable
March 22, 2011	139,000	21,054	160,054	160,054
March 5, 2019	324,000	186,300	510,300	510,300
	463,000	207,354	670,354	670,354
<b>Grand Total</b>	<b>\$ 585,000</b>	<b>\$ 825,786</b>	<b>\$ 1,410,786</b>	<b>\$ 1,410,786</b>

**Town of Mansfield  
Serial Bonds Summary  
Schools And Town  
Estimated as of June 30, 2022**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2021	\$1,199,000	\$6,506,000	\$7,705,000
Issued During Period		26,555,000	\$26,555,000
Retired During Period	122,000	463,000	585,000
Balance at June 30, 2021	<u>\$1,077,000</u>	<u>\$32,598,000</u>	<u>\$33,675,000</u>

**Changes in Bonds and Notes Outstanding**

	<u>Serial Bonds</u>	<u>BAN's</u>	<u>Total</u>
Balance at July 1, 2021	\$7,705,000	\$0	\$7,705,000
Debt Issued	15,000,000	11,555,000	26,555,000
Debt Retired	585,000		585,000
Balance at June 30, 2022	<u>\$22,120,000</u>	<u>\$11,555,000</u>	<u>\$33,675,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>BANS</u>
		<u>P &amp; I</u>	<u>I</u>		
2011 Town General Purpose Obligation Bond	1,485,000	3/15	9/15	\$ 422,500	
2011 Town Sewer Purpose Obligation Bond	330,000	3/15	9/15	112,500	
2011 School General Obligation Bond	1,025,000	3/15	9/15	325,000	
2019 Town General Purpose Obligation Bond	482,000	3/1	9/1	408,000	
2019 Town Sewer Purpose Obligation Bond	6,000,000	3/1	9/1	5,100,000	
2019 School General Obligation Bond	873,000	3/1	9/1	752,000	
2022 Town General Purpose Obligation Bond*	15,000,000	5/15	11/15	15,000,000	
2022 Town Bond Anticipation Notes*	11,555,000	5/16			11,555,000
	<u>\$36,750,000</u>			<u>\$ 22,120,000</u>	<u>\$ 11,555,000</u>

Note: 2022 Town General Purpose Obligation Bond is a projection based off of initial sizing and estimates by the financial advisor. This bond has not yet been executed at the time of the budget t

**Town of Mansfield**  
**Estimated Detail of Debt Outstanding**  
**Schools and Towns**  
**As of June 30, 2022**

	Original Amount	Estimated Balance 06/30/22
<b>Schools :</b>		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	\$ 325,000
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	752,000
2022 General Obligation Bonds		
Mansfield Elementary School & Middle School Roof	15,000,000	15,000,000
2022 Bond Anticipation Notes		
Mansfield Elementary School & Middle School Roof	11,555,000	11,555,000
Schools Outstanding Debt	28,453,000	27,632,000
 <b>Town :</b>		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	\$ 173,620	\$ 55,500
Hunting Lodge Road Bikeway	105,250	30,250
Salt Storage Shed	263,130	81,500
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	94,000
Various Equipment Purchases	93,000	-
Facility Improvements	40,000	-
Transportation Facility Improvements	130,000	43,500
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	117,750
2019 General Obligation Bonds:		
Open Space	482,000	408,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	112,500
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	5,100,000
Town Outstanding Debt	8,297,000	6,043,000
Total Debt Outstanding	\$ 36,750,000	\$ 33,675,000

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# **ENTERPRISE FUNDS**



## **PUBLIC WORKS - SEWER OPERATING ENTERPRISE – 811 FUND**

**UConn Water/Sewer Fund** – This Fund accounts for the provision of water and sewer services provided by the University of Connecticut to certain residents of the Town. All activities necessary to provide such services are accounted for in this Fund.

**Willimantic Sewer Fund** – This Fund accounts for the provision of sewer service in southern Mansfield, which sewers connect to the Town of Windham’s sewers and wastewater treatment facility. All activities necessary to provide such services are accounted for in this Fund.

### ***FY 2021/2022 Accomplishments***

- Completed the eleventh year under an agreement with the Town of Windham for Mansfield’s participation in the reconstruction of the Windham Water Pollution Control Facility, which pays for facility upgrades as well as Windham’s operation of the southerly Mansfield sewers. ♦
- Property benefit assessments for the Four Corners Sewer Project were approved and billed beginning in April 2022.
- Worked with various properties connecting to the Four Corners sanitary sewer collection system. ♦
- Continued maintenance of the Storrs Center Development and administered the On-Call Pumping Station maintenance contract. ♦
- Initiated the fifth year under the new comprehensive sewer service agreement with UConn replacing the previous agreement from 1989. ♦
- Utilized a billing vendor for billing and collection services for the UConn collection system.

### ***FY 2022/2023 Trends & Key Issues***

- The Water Pollution Control Authority (WPCA) does not own its own treatment facility, which requires it to participate in interagency agreements for wastewater treatment. Each agreement requires sewer customers pay a flow-proportionate share for capital improvements to treatment plants. Quarterly payments of approximately \$15,000 to Windham for Mansfield’s flow-proportionate share of the Windham sewage treatment plant upgrade will continue through 2032.
- As upgrades are made to the UConn Collection System, users will be required to pay for a proportionate share. The University has been more proactive in addressing deferred maintenance on their collection system. In the coming years, the Connecticut Department of Energy and Environmental Protection will implement additional requirements for treatment plants, which will require upgrades. Those requirements being contemplated include removal of additional phosphorous, micro-plastics and chemicals.
- More properties in the Four Corners Sewer Project area are planning to connect to the sewer requiring additional staff time for inspection. Monitoring of the contract operations of the South Eagleville, Storrs Center, Jensens and Willards pumping stations (including emergency responses) will continue.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Evaluate contract operations of the Town's four pump stations. ♦

**Objectives:**

- Receive and review inspection and operations reports.
- Provide annual report evaluating this service.

**Goal:** Provide sewer customers with better predictability on sewer rates. ♦

**Objectives:**

- Establish a larger fund to absorb unforeseen necessary expenditures to maintain the sewer system.
- Establish long-term testing and repair schedule.

**Goal:** Provide existing and proposed customers with outstanding customer service ♦

**Objectives:**

- Provide timely responses to WPCA connection requests.
- Continue utilizing existing billing contracts and working with Connecticut Water.

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♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

*Sewer Fund = linkage to Infrastructure; Stewardship and Implementation*

**TOWN OF MANSFIELD  
UCONN SEWER ENTERPRISE FUND ESTIMATED BUDGETS**

	<u>2021/22 Adopted</u>	<u>2022/23 Proposed</u>
<b>OPERATING REVENUES:</b>		
Water/Sewer Charges	\$ 260,000	\$ 334,000
Sewer Assessments		206,518
Permit Fees	-	250
Total Operating Revenues	<u>260,000</u>	<u>540,768</u>
<b>OPERATING EXPENSES:</b>		
Pump Station Maintenance	35,500	42,795
Water/Sewer Billings	284,000	248,000
Purchased Services & Supplies	23,660	12,160
Debt Service Payment	243,750	236,250
Depreciation	25,000	178,180
Total Operating Expenses	<u>611,910</u>	<u>717,385</u>
Operating Income/(Deficit)	(351,910)	(176,617)
Retained Earnings, July 1	<u>704,268</u>	<u>352,358</u>
Retained Earnings, June 30	<u>\$ 352,358</u>	<u>\$ 175,741</u>

Note: Sewer Assessments in the amount of \$3,717,321 were approved by the Town Council/WPCA on May 10, 2021. The assessments are payable over 18 years or \$206,518 annually. These assessments are intended to offset the debt service payable to the Town for the sewer construction.

**TOWN OF MANSFIELD  
WILLIMANTIC SEWER ENTERPRISE FUND ESTIMATED BUDGET**

	<u>2021/22 Adopted</u>	<u>2022/23 Proposed</u>
<b>OPERATING REVENUES:</b>		
Sewer Charges	\$ 240,000	\$ 249,800
Other Revenues	<u>-</u>	<u>-</u>
Total Operating Revenues	<u>240,000</u>	<u>249,800</u>
 <b>OPERATING EXPENSES:</b>		
Sewer Billings	158,324	156,800
Purchased Services & Supplies	2,500	3,000
Windham Sewage Treatment Plant Upgrade	73,200	73,200
Depreciation	<u>14,300</u>	<u>14,300</u>
Total Operating Expenses	<u>248,324</u>	<u>247,300</u>
 Operating Income/(Deficit)	 (8,324)	 2,500
Retained Earnings, July 1	<u>446,358</u>	<u>438,034</u>
Retained Earnings, June 30	<u>438,034</u>	<u>440,534</u>



## **PUBLIC WORKS – SOLID WASTE MANAGEMENT – 812 FUND**

The Solid Waste Fund provides for the operation of the Town's refuse collection and disposal system, recycling program, and the Transfer Station. The Solid Waste Fund is a self-supporting enterprise fund, maintained by user fees and revenues generated from salvaging and recycling efforts. The Town has single-stream recycling where all curbside recyclables are collected together. Additionally, the Town recycles all rigid plastic containers, except Styrofoam. Residential refuse collection is contracted to Willimantic Waste Paper Company/Casella Waste Systems until 2023 (single-family) and 2022 (multi-family). Assigned staff supports the Town's energy conservation and sustainability efforts.

The Town participates in the Mid Northeast Recycling Operating Committee (Mid-NEROC) for contracts for recovered materials, the administration of the regional household hazardous waste collection facility, and the state program for recycling mercury thermostats, household electronics, paint, mattresses and box springs.

### ***FY 2021/2022 Accomplishments***

- Continued to manage the multi-family and single-family trash and recycling collection contracts.
- Continued to offer paper-shredding event at the transfer station.
- Created two videos for website – "What Happens to your Recyclables" and "Take a Tour of the Transfer Station."
- Town Council adopted a Climate Emergency Resolution.
- Began composting school food scraps off-site at transfer station through a DEEP demonstration project.
- Offered pre-order compost bin/rain barrel sale through Enviroworld.
- Promoted composting with free compost bins, better signage at the transfer station, press articles, videos on webpage, pre-order sale and compost video contest.
- Began community-based composting at Holinko Estates apartments.
- Collaborated with Chaplin and Windham in offering pollinator pathways activities.
- The swap shop re-opened in the summer of 2021.
- Celebrate Mansfield Festival resumed continuing its effort to be a low-waste event.
- Single-family, multi-family and transfer station fees were re-evaluated, and in some cases increased as of January 1, 2022 to cover rising costs and rising waste production. The fees for the single-family large service sizes were increased to induce waste reduction.

### ***FY 2022/2023 Trends & Key Issues***

- In 2021, Willimantic Waste Paper was bought by Vermont company Casella Waste Systems. Fiscal year 2022/2023 should reveal benefits/liabilities of this new relationship.
- The multi-family collection contract will be bid in the summer of 2022.
- The Hartford waste-to-energy plant is slated to close June 2022, which may have an indirect impact on waste handling for Mid-NEROC towns. Greater competition for the Preston waste-to-energy plant (current destination for Mansfield trash) may drive up prices. It is anticipated that the trash-tipping fee will increase significantly when the current

contract ends in June 2023. Since Casella owns out-of-state landfills, the region may see more household waste diverted to landfill. This is cause for concern since landfilled food waste is a methane-emitter. There is movement to build commercial compost infrastructure in eastern Connecticut, but how fast new projects will come on-line is unknown. Lack of access to local infrastructure continues to be the barrier to implementing compost collection in Mansfield.

- Domestic markets and market value for many recyclables are steadily increasing after a slump started by China closing its doors to imported recyclables.

### **FY 2022/2023 Goal & Objectives**

#### **Goal: Restore and expand waste prevention and reuse programs**

##### **Objectives:**

- Resume quarterly Repair Cafes.
- Expand reuse capacity at transfer station with the construction of a larger swap shop located near the entrance.
- Expand school washable food service at the new elementary school.
- Pilot washable take-out containers for the Celebrate Mansfield Festival.
- Support State packaging expanded producer responsibility legislation.
- Participate in Center for Eco-Technology (CET) deconstruction training grant
- Promote Food Too Good To Waste

#### **Goal: Capture residential/commercial food scraps for composting**

##### **Objectives:**

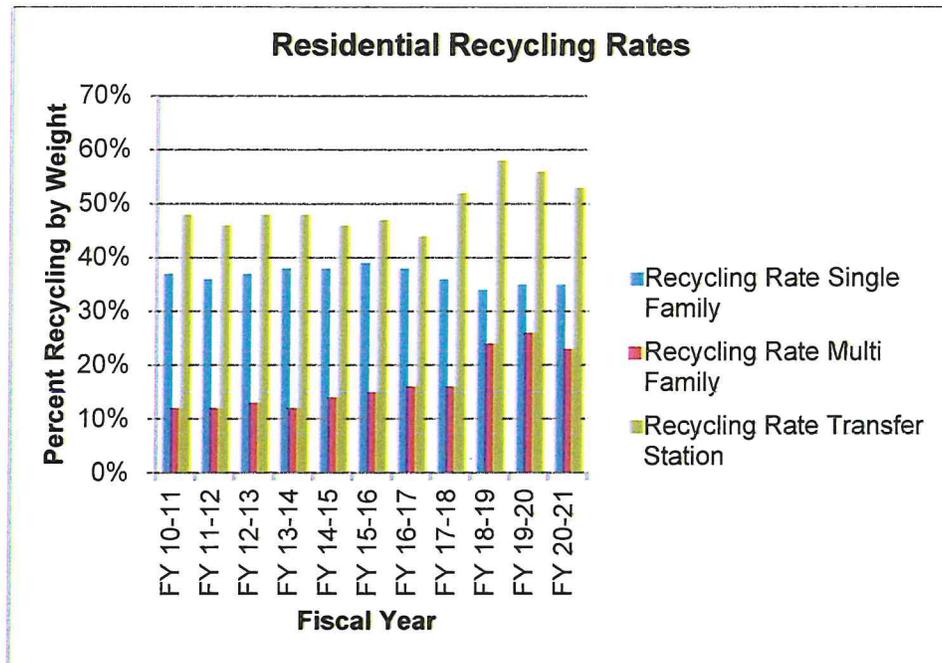
- Explore the viability of a commercial food scrap collection with technical guidance from CET.
- Continue compost campaign by offering free and discounted compost bins.
- Continue providing support for composting at Holinko Estates apartments.

#### **Goal: Renew Sustainable CT certification.**

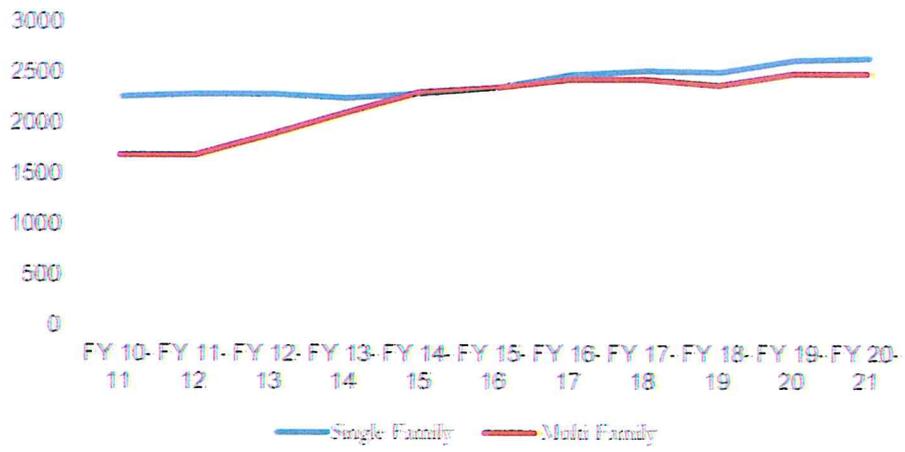
##### **Objective:**

- Hire, train and work with Sustainability intern to write application narrative.
- Engage Sustainability Committee and Solid Waste Advisory Committee in completing certifiable actions.
- Enlist staff and committees/boards to contribute actions.

<b>Solid Waste</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Residential Refuse</b>			
Residential refuse accounts	5,143	5,200	5,300
Tons of residential refuse collected from residential accounts	3,010	3,300	3,300
Tons of residential refuse collected from central drop-off location (Transfer Station)	300	320	340
Tons of refuse to the incinerator	3,310	3,620	3,740
Tons of bulky waste transferred	451	530	550
<b>Recycling</b>			
Residential recycling accounts	5,143	5,200	5,300
Tons of recycling collected from residential accounts	1,330	1,500	1,600
Tons of recycling collected from central drop-off location (Transfer Station)	218	230	240



### Number of Single and Multi Family Households with Trash Service



**Solid Waste Management Fund - Fund 812**  
**Revenues, Expenditures and Changes in Retained Earnings**

	<b>FY 20/21 Actual</b>	<b>FY 21/22 Adopted</b>	<b>FY 21/22 Estimated</b>	<b>FY 22/23 Proposed</b>
<b>Revenues:</b>				
Garbage Collection Fees	\$ 1,185,166	\$ 1,250,000	\$ 1,250,000	\$ 1,218,000
Transfer Station Fees	123,496	130,830	130,830	134,600
Other	29,332	25,000	25,000	26,250
Sale of Recyclables	3,984	5,000	5,000	5,000
<b>Total Revenues</b>	<b>1,341,978</b>	<b>1,410,830</b>	<b>1,410,830</b>	<b>1,383,850</b>
<b>Operating Expenses:</b>				
Tipping Fees	264,184	325,560	325,560	300,200
Contract Pickup	609,488	622,890	622,890	621,890
Wage and Fringe Benefits	269,031	279,560	278,565	288,790
Supplies and Services	136,228	176,560	124,900	137,500
Equipment/Construction	135,000	-		
Depreciation Expense	46,393	46,390	46,390	45,440
<b>Total Expenses</b>	<b>1,460,324</b>	<b>1,450,960</b>	<b>1,398,305</b>	<b>1,393,820</b>
<b>Net Income/(Loss)</b>	<b>(118,346)</b>	<b>(40,130)</b>	<b>12,525</b>	<b>(9,970)</b>
<b>Retained Earnings/(Deficit), July 1</b>	<b>971,309</b>	<b>852,963</b>	<b>852,963</b>	<b>865,488</b>
<b>Retained Earnings/(Deficit), June 30</b>	<b>\$ 852,963</b>	<b>\$ 812,833</b>	<b>\$ 865,488</b>	<b>\$ 855,518</b>



## **TRANSIT FUND**

The Transit Fund budget accounts for transit-related expenditures and revenues associated with the Nash-Zimmer Transportation Center (NZTC) and various contributions the Town makes to Windham Region Area Transit (WRTD). The Town contribution to WRTD helps support their services in Mansfield: Special Fare Program; Storrs-Willimantic route; ADA transport; and Dial-A-Ride. Town resident Kaithlin Epling serves on the WRTD Board of Directors.

### ***FY 2021/2022 Accomplishments***

- The Mansfield Public Library staff continued the day-to-day management of the NZTC in cooperation with the Mansfield Downtown Partnership.
- The Mansfield Public Library Express is fully integrated into the NZTC and is open Monday to Saturday. The Library has tracked the number of checkouts and returns since May 2016. The use of the Library Express has increased steadily since it opened. Over the course of FY2021, the Library Express had a total of 4,263 circulations. Due to the COVID-19 pandemic, the Library Express closed to the public on March 16, 2020. The Library Express and NZTC lobby reopened on June 21, 2021.
- Due to Covid19 all in-person programming has been suspended indefinitely.
- Trained Information Desk Assistants provide improved desk coverage and information services at NZTC.
- Worked with Ride Systems, WRTD, UConn Transportation, CTtransit and Peter Pan to ensure schedules and arrival times are as accurate as possible on display screens. ♦
- Promoted WRTD, CTtransit and Peter Pan bus services to interested local and regional community members. ♦
- Tracked “use” statistics of the NZTC on a monthly basis, including visitor questions about downtown businesses, directions, parking and the four bus providers. The NZTC is serving as a Visitor Information Center along with offering library and transportation services.
- Advertised and promoted “Weekend Wheels.” Under this initiative, customers were not required to pay any bus fares on Saturdays and Sundays during 2021 between Memorial Day weekend and Labor Day weekend. The fare-free bus service also included the Memorial Day holiday on May 31, 2021; the observed Independence Day holiday on July 5, 2021; and the Labor Day holiday on September 6, 2021.
- The Nash-Zimmer Transportation Center saw a total of 4,750 CTtransit riders over the course of FY2021, and is currently the second most popular stop on the 913 Express route. The Nash-Zimmer saw 2,555 UConn bus riders over the last fiscal year.
- WRTD began offering contactless ticket options with the Token Transit application.
- Husky Go (the UConn bus system) debuted PassioGo, a new bus tracking system, which is available to UConn students and the general public.
- UConn Board of Trustees approved an agreement to transfer management of the UConn on-campus shuttle services to WRTD.
- WRTD and UConn developed a transit model that estimates ridership and provides key demographic and financials on planned routes. The model gives WRTD and UConn information to develop new transit routes.

### ***FY 2022/2023 Trends & Key Issues***

- The largest trend over the past year was the effect of COVID-19 on bus ridership. Over the last year, there was a 45 percent drop in ridership on the WRTD Storrs-Willimantic route; a 50 percent decline in Dial-A-Ride and WRTD riders who use the Nash-Zimmer Transportation stop; and an 85 percent decline in UConn riders who use the Nash-Zimmer stop.
- By the numbers, WRTD's Storrs-Willimantic Route had 41,538 riders in FY2021, many of whom travelled within Town from Mansfield Center to the UConn campus. There were 5,149 WRTD riders that specifically used the Nash-Zimmer Transportation Center stop. The Hunting Lodge Route had 931 riders in FY2021. WRTD's Dial-A-Ride carried 1,396 Mansfield residents in FY2021.
- On a positive note, in fall 2021, UConn ridership was up 80 percent, while the WRTD Storrs-Willimantic route ridership numbers increased two to three percent for fall 2021 compared to fall 2019 (pre-COVID). These numbers show strong signs of rebounding for FY2022-2023.
- Connecticut's U-Pass Program is key for public transit ridership connecting students in and around Mansfield. This program gives students at participating schools access to free rides on many public transportation services that run within Connecticut. Since the Nash-Zimmer Transportation Center provides U-Pass carrying students easy access to the WRTD and CTtransit bus lines, many students use the UConn bus line to access the Nash-Zimmer Transportation Center.
- As CTtransit ridership continues to grow, the NZTC can continue to expand its reach as a center for alternative transportation, visitor information and centralized library services.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Develop and implement programs and services for the NZTC that meet the needs of the community. ♦

#### **Objectives:**

- Increase ridership on CTtransit to 5,000 riders
- Increase ridership on WRTD to 5,500 riders
- Increase circulation to 4,500 at Mansfield Library Express

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♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

*Transit Fund = linkage to Community Life; Infrastructure*

**Transit Services Fund - Fund 816**  
**Revenues, Expenditures and Changes in Retained Earnings**

	Actual 20/21		Adopted 21/22		Proposed 22/23	
	Nash-Zimmer Transp. Ctr.	WRTD	Nash-Zimmer Transp. Ctr.	WRTD	Nash-Zimmer Transp. Ctr.	WRTD
Revenues:						
Transient Parking Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Income	13,728		14,008		14,000	
Miscellaneous Income	-					
General Fund Contribution	5,000	135,000	14,000	136,000	9,000	141,000
Capital Contribution	-					
Total Revenues	18,728	135,000	28,008	136,000	23,000	141,000
Operating Expenses:						
Salaries and Benefits	936				10,500	
Professional & Technical						
Repairs & Maintenance			1,000		1,000	
Insurance						
Purchased Services	20,251		21,300		4,000	
Dial-A-Ride		38,854		39,870		40,870
Fixed Route		70,637		72,520		74,330
Disabled Transport		19,285		19,800		20,300
Pre-paid Fare (Fare-free)		507		4,000		2,000
Utilities						
Supplies & Miscellaneous	614		2,000		2,000	
Other	3,760		7,000		5,000	
Depreciation						
Transfer Out to Capital						
Total Expenses	25,561	129,283	31,300	136,190	22,500	137,500
Net Income/(Loss)	(6,833)	5,717	(3,292)	(190)	500	3,500
Retained Earnings/(Deficit), July 1	141,882	25,531	135,049	31,248	131,757	31,058
Retained Earnings/(Deficit), June 30	\$ 135,049	\$ 31,248	\$ 131,757	\$ 31,058	\$ 132,257	\$ 34,558

# **HEALTH INSURANCE FUND**



## **HEALTH INSURANCE – 831 FUND**

The Health Insurance Fund is an internal service fund used to finance the costs of health insurance benefits. The goal of the fund is to provide health insurance in the most efficient and cost-effective manner possible. To reduce costs, the Town finances health insurance on a self-insured basis. The self-insured fund covers the employees and some retirees of the following entities: Town of Mansfield; Mansfield Board of Education; Regional School District No. 19; Eastern Highlands Health District; Mansfield Downtown Partnership; and the Mansfield Housing Authority.

### ***FY 2021/2022 Accomplishments***

- Completed annual 1095-C reporting requirement mandated by the Affordable Care Act for the Town, Mansfield Board Of Education and Regional School District No. 19
- Continued to monitor the 30-hour rule requirement for offering health insurance coverage to employees as mandated by the Affordable Care Act
- In response to the pandemic, kept abreast of all of the changes that impacted health insurance coverage due to Federal or State laws, and communicated those changes to the employee population.
- Organized the annual Health and Wellness Fair in October, 2021 after canceling it in the fall of 2020. It was well-attended by both employees and vendor participants.
- Hired a part-time (19 hour) wellness specialist.
- Completed and mailed the creditable coverage notification letter to all current and future retirees.

### ***FY 2022/2023 Trends & Key Issues***

- The COVID-19 pandemic continued to have a major impact regarding health insurance benefits and the utilization by employees. Starting in the fall of 2020 and continuing into 2021 there was an increase in elective surgeries being scheduled, and the resulting cost associated with these surgeries started to trend upward comparably. While most employees are still somewhat reluctant to schedule elective surgeries, those procedures that cannot be postponed are being scheduled, but the number overall remains low.
- As a result of renegotiated contracts, 1% of health insurance premium costs have been shifted to employees, both union and non-union.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Maintain the Health Insurance Fund balance to an amount equivalent to being fully insured◆

#### **Objectives:**

- Maintain fund balance for the Health Insurance Fund at 125% of expected claims or higher.
- Conduct audits for Health Insurance Fund (payment in lieu, active, dependent and retiree insurances) to ensure accuracy in billing, payments and employee/retiree program eligibility.

**Goal:** Educate employees regarding health insurance costs and communicate to employees the implementation of the Federal Transparency in Coverage Rule. ♦

**Objectives:**

- Provide information to employees and retirees regarding what their employer pays and what they pay for health coverage
- In partnership with Anthem, our medical insurance provider, and Lockton, our health insurance consultant, communicate to employees the impact on the Transparency in Coverage Rule requirement.

**Goal:** Increase enrollment in the current employee wellness program that promotes healthy lifestyles.♦

**Objectives:**

- Reestablish program participation among employees which fell off due to the pandemic
- Conduct a Fall Wellness and Benefit Fair.
- Include a focus on mental health as part of a well-being program given the impact of the pandemic.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Health Insurance = linkage to Community Life; Stewardship and Implementation*

<b>Health Insurance</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Employee Wellness</b>			
Percentage of eligible employees participating in the Be Well Rewards Program	26%	35%	40%
Percentage of Be Well Rewards Program participants receiving a reward	50%	50%	70%
Number of employees participating in the Be Well Fitness Program	24	30	50
<b>Health Insurance Claims Experience</b>			
5 year average claims increase/ decrease	(0.9%)	5%	10%
Fund balance maintained at 125% of expected claims or higher	\$5,383,937	\$4,469,977	\$3,619,670

**Town of Mansfield  
Health Insurance Fund  
Estimated Revenues, Expenditures and Changes in Fund Balance  
FY 19/20 - 22/23**

	<b>FY 19/20 Actual</b>	<b>FY 20/21 Budget</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Budget</b>	<b>FY 21/22 Estimated</b>	<b>FY 22/23 Proposed</b>
<b>Revenues:</b>						
Premiums	\$ 8,588,254	\$ 8,043,254	\$ 7,884,130	\$ 8,665,774	\$ 8,665,774	\$ 8,548,901
Interest Income	40,758	40,000	2,693	2,000	2,000	1,000
Miscellaneous Income	67,022		24,386			
Transfers In - CNR Fund						
<b>Total Revenues</b>	<b>8,696,034</b>	<b>8,083,254</b>	<b>7,911,209</b>	<b>8,667,774</b>	<b>8,667,774</b>	<b>8,549,901</b>
<b>Expenditures:</b>						
Salaries and Benefits	138,631	130,000	110,971	142,097	107,540	115,000
Retention/Access Fees (Admin)	471,779	458,280	425,597	459,521	459,521	380,780
Employee Wellness Program	31,553	86,500	37,622	45,000	45,000	57,750
HSA Contributions	559,413	561,100	602,159	589,100	589,100	568,100
Consultants	66,308	76,500	61,515	68,000	69,350	70,000
Shared IT Services	10,000	10,000	10,000	10,000	10,000	10,000
PPACA Fee						
Medical Claims	6,200,996	6,902,947	6,640,744	8,268,016	7,999,480	7,900,321
Surplus Distribution	1,200,000	600,000	-	-	600,000	-
<b>Total Expenditures</b>	<b>8,678,680</b>	<b>8,825,327</b>	<b>7,888,608</b>	<b>9,581,734</b>	<b>9,879,991</b>	<b>9,101,951</b>
Revenues Over/(Under) Expenditures	17,354	(742,073)	22,601	(913,960)	(1,212,217)	(552,050)
Fund Balance, July 1	5,343,982	5,361,336	5,361,336	5,383,937	5,383,937	4,171,720
Fund Balance, June 30 (Res. for Future Claims)	\$ 5,361,336	\$ 4,619,263	\$ 5,383,937	\$ 4,469,977	\$ 4,171,720	\$ 3,619,670

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**WORKERS'  
COMPENSATION FUND**



## **WORKER'S COMPENSATION INSURANCE – 832 FUND**

The Worker's Compensation Insurance Fund is an internal service fund used to make payments for worker's compensation insurance premiums for the Town and Mansfield Board of Education. The Town, Mansfield Board of Education, Regional School District #19, and the Eastern Highlands Health District currently purchase worker's compensation insurance through the Connecticut Interlocal Risk Management Agency (CIRMA). The goal of participating in this insurance pool is to control swings in premium costs. The Fund also designates the balance in retained earnings for future worker's compensation related expenses.

### ***FY 2021/2022 Accomplishments***

- Conducted Safety and Wellness Committee meetings with Town, MBOE and Region 19 staff. Engaged the new Fire Chief to participate as co-chair for the Safety/Wellness Committee. Quarterly meetings were held virtually with committee members due to COVID restrictions. ♦
- Identified, obtained system access and trained CIRMA on-line claim reporters for Fire, Parks & Recreation, Public Works and Building & Housing.
- Completed OSHA 300 reports for Town and posted accordingly. ♦
- Provided OSHA 300 reports for 2017 & 2019 to OSHA inspector due to OSHA inspection.
- Increased number of reporting incidents by the fire department due to impact of the coronavirus pandemic and potential exposure to infected residents.
- Added Hartford Health Care (formally Med-east) as a medical care facility.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Provide training and programs designed to promote workplace safety and employee wellness. ♦

#### **Objectives:**

- Conduct quarterly safety-wellness meetings both in-person and virtually.
- Conduct in-depth health insurance claims review in partnership with CIRMA.
- Review and update Safety/Wellness Committee mission statement.
- Review current members of the Safety/Wellness Committee.

**Goal:** Maintain accurate records for safety related matters. ♦

#### **Objectives:**

- Track Town-wide safety training and other training in an electronic database.
- Complete 2021 OSHA reports for Town by the end of March 2022.
- Complete update to informational materials regarding worker's compensation initial reporting procedures for supervisors and initial treatment procedures for employees.

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♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Worker's Compensation* = linkage to *Community Life; Stewardship and Implementation*

<b>Workers Compensation</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
Workers Compensation Claims (Town Only)			
Claims (with losses)	6	4	5
Claims/Occurrences (no losses)	1	2	2
Total Claims/Occurrences	7	6	7
Lost work days from OSHA 300 recordable cases*	10	8	10
Safety Walk-Throughs of Town Facilities Conducted	0	0	3

\*OSHA 300 data is reported on a calendar year basis (FY 20/21 reflects CY 2020 actuals, FY 21/22 reflects CY 2021 actuals)

**Workers Compensation Fund 832**  
**Estimated Revenues, Expenditures and Changes in Fund Balance**

	<b>FY 20/21 Actual</b>	<b>FY 21/22 Adopted</b>	<b>FY 21/22 Estimated</b>	<b>FY 22/23 Proposed</b>
<b>Revenues:</b>				
CIRMA Equity Distribution	\$ 40,262	\$ 15,000	\$ 15,000	\$ -
Board of Education	185,200	185,200	185,200	195,800
Town of Mansfield	258,000	258,000	258,000	280,000
Total Revenues	483,462	458,200	458,200	475,800
<b>Expenditures:</b>				
Board of Education	178,505	186,540	179,422	185,000
Town of Mansfield	269,994	282,150	269,135	280,000
Total Expenditures	448,499	468,690	448,557	465,000
Excess/(Deficiency)	34,963	(10,490)	9,643	10,800
Fund Balance, July 1	137,532	172,495	162,005	171,648
Fund Balance, June 30	\$ 172,495	\$ 162,005	\$ 171,648	\$ 182,448

# **MANAGEMENT SERVICES FUND**



## **MANAGEMENT SERVICES FUND (MSF)**

The Management Services Fund is an internal service fund, which provides management services to Town departments and schools for the following: copiers; school bus facility; voice communications; postal processing; energy; finances; and information technology.

### ***FY 2021/22 Accomplishments***

- Completed fiscal year FY 2020/21 with a fund balance of \$2,514,878. Fixed Assets account for \$1,318,436 of the fund balance.
- FY 2021/22 anticipates a reduction in fund balance of \$59,400.

### ***FY 2022/2023 Trends & Key Issues***

The provision of financial management and information technology management are reported in the Management Services Fund. These services are shared between the Town, Mansfield Board of Education, Regional School District 19, and a few other agencies through contracts for services.

FY 2022/23 projects an increase of \$68,008 in fund balance. The major expenditure is for the conversion of outdated and inefficient Enterprise Resource Programs (ERP), primarily the financial management system including payroll, human resources, budgeting, general ledger reporting, accounts payable and purchasing. The current budget provides funding, if necessary, for additional training across all key users of the new financial management system (Munis) during Phase II in FY 22/23. Additional systems will be evaluated for efficiency and possible upgrade.

Estimated Fund Balance at June 30, 2023 is \$2,523,486 with \$987,608 of that balance in fixed assets.



## **MANAGEMENT SERVICES FUND - SHARED FINANCIAL SERVICES**

Shared Financial Management Services provides centralized financial management services for the Town of Mansfield and the Mansfield Board of Education including accounting and bookkeeping; payroll; accounts payable; treasury management; and financial reporting services. Other services provided for all entities include budget preparation and monitoring; debt management; and capital improvement projects administration and reporting. By contract, Shared Financial Management Services also provides services for several additional entities - Regional School District No. 19, Eastern Highlands Health District, Mansfield Discovery Depot and the Mansfield Downtown Partnership.

### ***FY 2021/2022 Accomplishments***

- Closed Fiscal Year 2020/21 with an increase to Fund Balance of \$730,183 bringing us to a 15.2% fund balance reserve. ♦
- Completed the annual financial audit for FY 2020/21 with an unmodified opinion from the audit firm of CLA, the highest opinion possible. ♦
- Tracked financials of multiple school building projects.
- Underwent Bond Rating Review and Secured Bonding for the new Mansfield Elementary School building ♦
- Prepared the FY 2020/21 Comprehensive Annual Financial Report in accordance with the GFOA standards. ♦
- Hired a new Finance Manager and Payroll Administrator. ♦
- Supported PPP grant applications and reporting for eligible agencies. ♦
- Configured new ERP (Enterprise Resource Planning) financial management modules for multiple user groups across all agencies. ♦
- Trained all user groups across all six agencies to use MUNIS, the new financial management system.
- Initiated the configuration of HCM (Human Capital Management) modules in MUNIS for all six agencies. ♦
- Continued effective treasury management, including effective cash mobilization and investment, payroll direct deposit, ACH payments, positive pay and debit block for fraud protection, and internal control and audits of cash disbursements. ♦

### ***FY 2022/2023 Trends & Key Issues***

- Every effort is being made to continue the Council's current initiatives to increase fund balance and continue the pay-as-you-go capital program.
- This year will also see focus on enhanced staff training for both payroll processing and financial management.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Strive to restore Mansfield's Aa2 bond rating, following the downgrade by Moody's Investor Services to Aa3. The rating review was initiated following the prior State budget impasse. ♦

#### **Objectives:**

- Maintain or increase unassigned Fund Balance level.
- Reduce reliance on state aid by pursuing additional sources of revenue and increasing the tax base.

- Continue to review all financial management policies to ensure compliance with best practices and consistency with Council's goals and objectives.

**Goal:** Provide responsible financial management and accurate financial reporting for all agencies served. ♦

**Objectives:**

- Maintain an unmodified opinion on the annual audit through accurate and timely financial transaction reporting.
- Prepare a Comprehensive Annual Financial Report and apply for the Government Finance Officers Association Certificate for Excellence in Financial Reporting.
- Assist all agencies with budget preparation and responsible estimates.
- Apply for the Government Finance Officers Association Distinguished Budget Presentation Award.

**Goal:** Maintain a policy of full and open disclosure of all financial activity. ♦

**Objectives:**

- Continue to provide comprehensive quarterly financial reports for the Town of Mansfield, Mansfield Board of Education, Region 19 and the Eastern Highlands Health District.
- Prepare the 2021/22 Comprehensive Annual Financial Report and apply for the GFOA Certificate for Excellence in Financial Reporting for the Town and Region 19.
- Improve *OpenMansfield* website for internal utilization.

**Goal:** Provide efficient cash management and investments for safety, liquidity and income. ♦

**Objectives:**

- Seek opportunities for expanding and diversifying investments to increase income without diminishing safety.

**Goal:** Maintain and update current financial policies and procedures manual. ♦

**Objective:**

- Continue to evaluate current policies and procedures as it relates to the current manual and find efficiencies where necessary.
- Incorporate key learnings from recent ERP configuration to strengthen our current protocols.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Facilities Management* = linkage to *Community Life; Infrastructure*

<b>Shared Financial Services</b>	<b>FY 20/21Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
Financial Health			
General Fund – fund balance percentage as of June 30 <sup>th</sup>	15.1%	17.1%	17.2%
All Governmental funds - fund balance percentage as of June 30 <sup>th</sup>	26.2%	26.3%	26.1%
Bond rating – Moody's/ S & P	Aa3 / AA	Aa3 / AA	Aa3 / AA

<b>Shared Financial Services</b>	<b>FY 20/21Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Financial Reporting</b>			
Quarterly financial reports prepared (all entities)	28	28	28
Percentage of quarterly financial reports completed within 45 calendar days from the date in which the quarter was closed	100%	100%	100%
Required quarterly payroll filings	24	24	24
Comprehensive Annual Financial Reports completed	3	3	3
Government Finance Officers Association Awards	2	0	2
Bank reconciliations completed	152	152	152
<b>Investments</b>			
Total dollar value of investments - Town only	\$25,471,605	\$26,000,780	\$27,289,281

<b>Description</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Adopted</b>	<b>FY 22/23 Proposed</b>
<b>Positions:</b>					
Director of Finance	1.00	1.00	1.00	1.00	1.00
Budget Manager	1.00	1.00	1.00	1.00	1.00
Acctg Manager/Treasurer	1.00	1.00	1.00	1.00	1.00
Senior Accountant			1.00	1.00	1.00
Accountant	2.00	2.00	1.00	1.50	1.50
Payroll Administrator	0.54	0.54	1.00	1.00	1.00
Finance Clerk	2.00	2.00	2.00	2.00	2.00
Purchasing Agent			0.50	-	-
<b>Total Full Time Equiv.</b>	<b>7.54</b>	<b>7.54</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>



## **MANAGEMENT SERVICES FUND - INFORMATION TECHNOLOGY**

The mission of the Information Technology Department is to develop and maintain efficient and cost-effective technology systems that support the Town and Schools in delivering high quality services to the community. The Department is committed to providing superior customer service to assure successful utilization. The computer network includes 3,200 staff and student users across 19 Town and School buildings, the Town and School websites, as well as public Wi-Fi and terminal computer services used by the citizens in the community.

### ***FY 2021/2022 Accomplishments***

- Researched and evaluated a variety of technology alternatives to put together successful hybrid solutions that allow for meetings that include individuals participating in-person and individuals participating virtually. This effort required overcoming a variety of complex video and audio requirements to ensure that onsite and remote members are both clearly visible and heard so that each can be fully present and participating in the meetings.
- Deployed technology hardware that allows for “paperless” packets and presentations at many internal and public meetings. For hardware, large screen monitors now enable sharing materials to the group, while personal devices allow individual access, including a cart of touchscreen Chromebooks for intuitively accessing materials during a meeting. For software, the Town Council and Planning and Development committees effectively used iCompass at <https://mansfield.civicweb.net> for their virtual packets. ♦
- Migrated both our online live streams of public meetings and our archive recordings of virtual public meetings to a robust YouTube channel (<https://mansfieldct.gov/video>). This ensures compatibility with the widest range of personal devices; an unlimited number of viewers; optimization for both low bandwidth and high bandwidth connections; and an interface already very familiar to most people. ♦
- Implemented the Zoom Video Conferencing Platform with all municipal departments to ensure strong virtual collaboration capabilities. The Town had previously used an older platform (GoToMeeting) that had notable limitations, however switching to Zoom increased meeting size capacity, brought on enhanced features, increased reliability, and provided a platform more widely familiar and intuitive for the public.
- Met the evolving challenges of the COVID-19 pandemic. Most notably, responded quickly as departments continued to need to adjust equipment locations and personnel access; met the remote access requirements of quarantine or social distancing situations; aided departments in increasingly making information available online; and provided superior customer service even under stressful and time sensitive requirements.
- Collaborated with the Finance and Human Resource Departments on the next phase of preparation for the new ERP (financial and human resource system) across our shared services entities. This process included increasing familiarity with the new interfaces, review of practices, and careful planning to meet the needs of our organizations while also operating in the most efficient and cost effective manner.
- Worked closely with Municipal and School staff on preparations and construction of the new Mansfield Elementary School. Information Technology staff continually collaborated with all parties to identify and proactively plan for all technology and communications components. At the same time, continued to implement the schools’ capital improvement projects as planned to keep technology operating in our schools. ♦

- The Information Technology Department has been awarded multiple grants to implement technology such as E-Rate USF grant funding; Nutmeg / CEN Network funding; and CEN funded professional development opportunities.
- Continued to collaborate with the Town Recycling Coordinator to follow best practices in environmental stewardship of information technology equipment and usage. ♦
- Supported and expanded municipal communications through a wide range of technologies such as enhanced telecommunications, virtual collaboration tools, the new Jot Form online platform, migration of the Public Library online presence to the Civic Plus platform, and continued support for the MansfieldCT.gov website. ♦
- Continued to provide superior and timely information technology customer service every day for all local government operations.

### ***FY 2022/2023 Trends & Key Issues***

Information technology and telecommunications is an ever-evolving field and it is important that we watch for new developments and respond accordingly to citizen needs for service and communication.

- Major trends and issues for the coming fiscal year include further integration of new technologies as today's citizens, businesses, and visitors expect to have increasing opportunities to access information, resources, and services online, in addition to the desire among Departments to integrate new operational technologies.
- At the same time that we are meeting this increasing demand for Information Technology services and integration, we also need to ensure that we keep expenditures within budget limits.
- Finally, we need to continue to secure our computer resources and advising staff on best practices to safeguard data and systems against evolving cyber risks.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Leverage opportunities to further integrate technology into municipal operations and provide online services that aid our citizens, support business development, and promote Mansfield to the wider world. ♦

#### **Objectives:**

- Expand use of modern communication technology such as multimedia video and audio technology (both online and onsite), support to Departments for hybrid and virtual programming, enhanced and expanded use of the MansfieldCT.gov website, effective online sharing of event information, and continued use of traditional tools such as electronic mail and telecommunications.
- Ensure that staff users are empowered to share information both internally and externally in a manner that maximizes efficiency and transparency, while also continuing to follow appropriate procedures. Specifically, implement enhanced document and data sharing tools to support data-driven decision-making and expanded access to relevant information.
- Proactively identify opportunities to bring in new and existing technologies to reduce inefficiencies, maximize staff efforts, and expand services to citizens. These efforts will include both bringing in new uses of technology in our departments while also supporting staff's ability to use new and existing technology through training and high- quality customer service.

**Goal:** Maximize responsibility and value in Town operations through thoughtful and careful stewardship of technology equipment, software, and funding. ♦

**Objectives:**

- Maximize opportunities to control or reduce costs when considering purchases through tools such as the Bonfire bidding platform, consortium pricing, and complimentary tools provided by our State and Federal partners. Continually extend the lifecycle of equipment, leverage open source software opportunities, complete tasks internally when appropriate to limit external labor costs, and consider all costs to ensure the Town receives the best value for its funds.
- Collaborate with the Town's Recycling Coordinator to follow and expand the use of best practices for sustainability in the purchasing, implementation, and disposal of technology.
- Ensure accurate and thorough budgeting and inventory of technology, whether maintaining existing systems or planning for new initiatives that replace or expand current efforts. Integrate the IIQ and PDQ Inventory systems to anticipate costs proactively and in a manner that allows the Town to appropriately plan for the best choices within available funding sources.

**Goal:** Ensure that we are securing our computer resources and advising staff to safeguard against evolving online cyber threats.

**Objectives:**

- Support best practices by expanding knowledge among staff about important technology use topics such as cybersecurity, productivity tools, communications, policy language, and general hardware and software resources.
- Continue to ensure that our hardware and software is patched against the latest cyber security threats. Additionally, continue to adjust our efforts to meet evolving risks by implementing new and enhanced security software and hardware.

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♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Information Technology = Linkage to Community Life; Infrastructure; Stewardship and Implementation*

<b>Information Technology</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Projected</b>	<b>FY 22/23 Proposed</b>
<b>Community Engagement</b>			
Number of facilities with free Wi-Fi	15	16	18
Terminals with computer access available to the public (excluding schools)	35	37	40
Public meetings video-recorded and televised on the Government Access Channel and the Town's official website	55	60	65
Total number of page views of mansfieldct.gov resources	1,734,377	1,850,000	1,990,000
<b>IT Support Requests</b>			
Support tickets received	1,029	1,200	1,350
Support tickets completed	1,001	1,200	1,350
Percentage of support tickets completed within seven calendar days of receipt of ticket	84%	85%	87%

<b>Description</b>	<b>FY 18/19 Actual</b>	<b>FY 19/20 Actual</b>	<b>FY 20/21 Actual</b>	<b>FY 21/22 Adopted</b>	<b>FY 22/23 Proposed</b>
<b>Positions:</b>					
IT Director	1.00	1.00	1.00	1.00	1.00
Network Administrator	2.00	2.00	2.00	2.00	2.00
Information Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant		0.54	1.00	1.00	1.00
<b>Total Full Time Equiv.</b>	<b>4.00</b>	<b>4.54</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**Town of Mansfield**  
**Management Services Fund**  
**Estimated Balance Sheet**  
**As of June 30, 2022 and June 30, 2023**  
(with comparative totals for June 30, 2021)

	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Current Assets</b>			
Cash and Cash Equivalents	\$ 1,535,878	\$ 1,350,442	\$ 1,317,492
Due From Region/Town			4,406
Accounts Receivable, net			19,747
	<u>1,535,878</u>	<u>1,350,442</u>	<u>1,341,645</u>
<b>Fixed Assets</b>			
Land	145,649	145,649	145,649
Buildings	226,679	226,679	226,679
Office Equipment	2,874,160	2,874,160	2,790,160
Construction in Progress	-	-	139,000
Less: Accumulated Depreciation	<u>(2,258,880)</u>	<u>(2,141,452)</u>	<u>(1,983,052)</u>
	<u>987,608</u>	<u>1,105,036</u>	<u>1,318,436</u>
Total Assets	<u>\$ 2,523,486</u>	<u>\$ 2,455,478</u>	<u>\$ 2,660,081</u>
<b>Liabilities and Retained Earnings</b>			
<b>Liabilities</b>			
Accounts Payable			92,825
Accrued Payroll			38,441
Due to Internal Service Fund			13,937
	<u>-</u>	<u>-</u>	<u>145,203</u>
<b>Equity</b>			
Contributed Capital	146,000	146,000	146,000
Retained Earnings	<u>2,377,486</u>	<u>2,309,478</u>	<u>2,368,878</u>
	<u>2,523,486</u>	<u>2,455,478</u>	<u>2,514,878</u>
Total Liabilities and Fund Balance	<u>\$ 2,523,486</u>	<u>\$ 2,455,478</u>	<u>\$ 2,660,081</u>

**Town of Mansfield  
Management Services Fund  
Statement of Revenues, Expenditures  
and Changes in Retained Earnings  
As of June 30, 2023**

	<b>Actual 2020/21</b>	<b>Budget 2021/22</b>	<b>Proposed 2022/23</b>
<b>Revenues</b>			
Copier Service Fees	\$ 181,467	\$ 177,000	\$ 180,500
Communication Service Fees	219,175	215,900	215,691
Energy Service Fees	1,552,790	1,552,790	1,406,671
Postage Fees	40,270	55,000	45,000
Shared Finance Fees	945,360	958,990	1,039,074
Shared Info. Technology Fees	746,139	698,290	768,712
Rent Telecom Towers	204,263	195,000	270,225
Universal Services Fund	23,906	-	-
Gain or Loss on Sale of Assets	(33)	-	-
Other	(529)	-	-
<b>Total Revenues</b>	<b>3,912,808</b>	<b>3,852,970</b>	<b>3,925,873</b>
<b>Expenditures</b>			
Salaries & Benefits	1,458,569	1,566,050	1,677,392
Training	-	500	500
Repairs & Maintenance	86,156	83,210	59,510
Professional & Technical	186,941	183,190	195,740
System Support	126,424	135,790	167,240
Copier Maintenance Fees	83,765	95,000	85,000
Communication Equipment	12,000	14,000	14,000
Supplies and Software Licensing	160,966	57,080	60,210
Equipment	97,104	112,490	144,022
Energy	1,426,925	1,513,620	1,284,723
Postage	42,021	40,000	41,100
Miscellaneous	8,233	8,040	11,000
<b>Sub-Total Expenditures</b>	<b>3,689,105</b>	<b>3,808,970</b>	<b>3,740,437</b>
Depreciation	141,576	158,400	117,428
Equipment Capitalized	118	(55,000)	-
<b>Total Expenditures</b>	<b>3,830,798</b>	<b>3,912,370</b>	<b>3,857,865</b>
<b>Net Income (Loss)</b>	<b>82,009</b>	<b>(59,400)</b>	<b>68,008</b>
<b>Retained Earnings, July 1</b>	<b>2,432,869</b>	<b>2,514,878</b>	<b>2,455,478</b>
<b>Retained Earnings, June 30</b>	<b>\$ 2,514,878</b>	<b>\$ 2,455,478</b>	<b>\$ 2,523,486</b>

# **CEMETERY FUND**



**CEMETERY FUND**

This Fund accounts for the maintenance of both active and inactive cemeteries in the Town of Mansfield.

**Non-Expendable Cemetery Trust Fund 612**  
**Estimated Revenues, Expenditures and Changes in Fund Balance**

	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 21/22</b>	<b>FY 22/23</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Proposed</b>
<b>Revenues:</b>				
Sales of Plots	\$ 4,000	\$ 3,000	\$ 3,900	\$ 3,000
Interest/Dividend Income	3,590	6,000	3,400	3,500
Increase(Decrease) in Market Value	(18,135)	-	(2,000)	-
Other	2,500	-	-	-
Transfer from the General Fund	22,500	22,500	22,500	26,500
<b>Total Revenues</b>	<b>14,455</b>	<b>31,500</b>	<b>27,800</b>	<b>33,000</b>
<b>Expenditures:</b>				
Salaries - Part-Time	6,063	6,000	6,600	6,600
Cemetery Maintenance	9,260	13,500	18,382	13,500
Outdoor Maintenance (Mowing)	15,572	12,000	20,000	16,500
Refunds	-	-	-	-
<b>Total Expenditures</b>	<b>30,895</b>	<b>31,500</b>	<b>44,982</b>	<b>36,600</b>
Net Income/ (Loss)	(16,440)	-	(17,182)	(3,600)
Fund Balance, July 1	297,381	280,941	280,941	263,759
Fund Balance, June 30	<u>\$ 280,941</u>	<u>\$ 280,941</u>	<u>\$ 263,759</u>	<u>\$ 260,159</u>
<b>Details of Fund Balance:</b>				
Reserved for Non-expendable	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Reserved for Perpetual Care	279,741	279,741	262,559	258,959
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<u><u>\$ 280,941</u></u>	<u><u>\$ 280,941</u></u>	<u><u>\$ 263,759</u></u>	<u><u>\$ 260,159</u></u>

**Town of Mansfield**  
**Investment Pool - As of December 31, 2021**

	<b>Equity Percent.</b>	<b>Equity In Investments</b>
Cemetery Fund	100.0%	\$252,462.42

<b>Investments</b>	<b>Market</b>
<u>Bond Funds:</u>	
T. Rowe Price - U. S. Treasury Long-Term	123,802.76
Vanguard - GNMA Fund	128,659.66
Total Bond Funds	\$252,462.42

<b>Income</b>	<b>YTD Total</b>
<u>Interest and Dividends:</u>	
T. Rowe Price - U. S. Treasury Long-Term	567.98
Vanguard - GNMA Fund	327.99
 <u>Unrealized Gains/Losses:</u>	
T. Rowe Price - U. S. Treasury Long-Term	2,319.70
Vanguard - GNMA Fund	(974.88)
	\$ 2,240.79

<b>Allocation</b>	<b>Amount</b>
Stocks	\$ -
Bonds	252,462.42
Total Investments	\$252,462.42

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**HEALTH DISTRICT**



## **EASTERN HIGHLANDS HEALTH DISTRICT - 41200**

The Eastern Highlands Health District (EHHD) provides full-time public health services to Andover, Ashford, Bolton, Chaplin, Columbia, Coventry, Mansfield, Scotland, Tolland, and Willington. Services provided include: public health education and promotion; communicable disease control; public health emergency preparedness; and environmental health services. Environmental health services include: restaurant inspection; enforcement of on-site wastewater disposal regulations; bathing water quality monitoring; nuisance complaint investigation; well drilling permitting; consultation to citizens on environmental or other public health issues; and general enforcement of local and state public health regulations.

### **FY 2021/2022 Accomplishments**

- Spearheaded the local public health response to the COVID-19 pandemic including but not limited to public health education, risk communication, community partner coordination, disease surveillance and reporting, infection control (contact tracing, isolation, and quarantine), technical support to community partners such as schools, public and private sector employers, and the management and coordination of the local COVID-19 vaccination campaign.
  
- Full scope of environmental health services were managed and maintain during this period

### **FY 2022/2023 Trends & Key Issues**

This agency anticipates a continued demand of expanded local public health services as we start to emerge from this pandemic. Due to the likelihood of ongoing community risk current expanded programs in disease surveillance, reporting, education, outbreak investigation, and vaccination will be maintained.

Initiatives and projects paused at the start of the pandemic will be restarted. This includes but is not limited to further build out of online permitting and inspection platform, and a new cosmetology permitting and inspection program.

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◆ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

*Health District Fund = linkage to Community Life*

**Eastern Highlands Health District**  
**Estimated Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Fiscal Year 2021/22**

	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 21/22</b>	<b>FY 22/23</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Adopted</b>
<b>Revenues:</b>				
Member Town Contributions	\$ 457,535	\$ 455,040	\$ 455,040	\$ 464,620
State Grant-in-Aid	136,253	208,106	208,106	206,500
Services Fees	295,397	246,730	246,730	252,500
Local Support				
Total Revenues	<u>889,185</u>	<u>909,876</u>	<u>909,876</u>	<u>923,620</u>
<b>Expenditures:</b>				
Salaries & Benefits	663,241	827,849	827,849	847,557
Insurance	14,603	14,800	14,800	14,800
Professional & Tech. Services	47,766	49,985	49,985	51,565
Purch Services & Supplies	42,987	43,300	43,300	41,675
Equipment	2,774	3,600	3,600	3,600
Total Expenditures	<u>771,370</u>	<u>939,534</u>	<u>939,534</u>	<u>959,197</u>
<b>Other Financing Uses:</b>				
Operating Transfers Out	3,000	-	-	3,000
Total Expenditures and Operating Transfers Out	<u>774,370</u>	<u>939,534</u>	<u>939,534</u>	<u>962,197</u>
Excess/(Deficiency) of Revenues over Expenditures	114,815	(29,658)	(29,658)	(38,577)
Fund Balance, July 1	<u>495,338</u>	<u>610,153</u>	<u>610,153</u>	<u>580,495</u>
Fund Balance, June 30	<u>\$ 610,153</u>	<u>\$ 580,495</u>	<u>\$ 580,495</u>	<u>\$ 541,918</u>

**MANSFIELD DOWNTOWN  
PARTNERSHIP**



## **MANSFIELD DOWNTOWN PARTNERSHIP**

The Mansfield Downtown Partnership is an independent, non-profit organization with the mission to foster the continued development, management, and promotion of Downtown Storrs – a vibrant and economically successful mixed-use downtown in the heart of the Mansfield community. An 11-member Board of Directors composed of representatives from the community, businesses, Town of Mansfield, and the University of Connecticut governs the organization. The Partnership has supporters who pay annual dues.

The Partnership provides town-wide economic development services to the Town of Mansfield under a current three-year contract.

### ***FY 2021/2022 Accomplishments***

- Supported all Mansfield businesses during COVID-19 by communicating guidance from the State regarding funding and business development opportunities and federal news and updates through e-mail and the Partnership website ([mansfieldmdp.org/reopen](http://mansfieldmdp.org/reopen)).
- Supported Town's efforts to promote health and safety by creating "Mask Up, Mansfield" campaign and providing print and digital materials to businesses at no cost.
- Completed three-year Downtown Storrs Strategic Plan.
- Held several events for the public including two concerts on Betsy Paterson Square, two Moonlight Movies, the 18<sup>th</sup> annual Celebrate Mansfield Festival, Trick or Treat, and 9<sup>th</sup> annual Winter Welcome. Events were programmed under State guidance for outdoor events. Events to be held in the second half of FY21-22 include a celebration of National Poetry Month in Downtown Storrs, Summer Stroll, the 17<sup>th</sup> Annual John E. Jackman Tour de Mansfield, and Summer Concerts on the Square. ♦
- Managed project to create two Mansfield gateway signs in northern and southern Mansfield.
- Worked closely with Town Communications Specialist on several projects including ads in national and regional publications, community calendar of events, promotion of events and activities, and the inaugural Mansfield-Willimantic Restaurant Week.
- Distributed more than 3,100 copies of *Explore Our Town* marketing piece directed toward bringing in new residents and new businesses to Mansfield as part of continued implementation of the Town Positioning & Marketing Development Plan.
- Developed comprehensive list of Mansfield businesses.
- Continued to provide oversight and management of Downtown Storrs including the Nash-Zimmer Transportation Center, Betsy Paterson Square, and public parking ♦
- Continued implementation of the Bolton, Coventry, Mansfield, Tolland (FourTown) Action Plan for Economic Vitality including a monthly steering committee meeting of town representatives, an inventory of regional assets, and policies for a regional community calendar of events ♦

### ***FY 2022/2023 Trends & Key Issues***

The main trend for 2022 and beyond is how COVID-19 will affect current Mansfield businesses and property owners and the ability to recruit new businesses. Tied to this trend will be the immediate future of any additional in-person learning for UConn students and its effect on businesses. The Partnership will continue to work to retain Mansfield businesses and to communicate the advantages of Mansfield to prospective businesses and visitors.

Specific projects to promote Mansfield include final distribution of the *Explore Our Town* marketing piece, launching a robust community calendar, and a digital marketing campaign. The Partnership is also working with the Planning Department to create a parcel book of available property in Mansfield for interested developers, property owners, and businesses focused on the key areas identified for development in Mansfield including the Opportunity Zone, Downtown Storrs, and southern Mansfield commercial district.

In 2022, the Partnership Board of Directors completed a Strategic Plan for Downtown Storrs. Nineteen strategies were developed for implementation over a three-year period. The majority of the Board's focus in 2022 will be spent on implementing first tier priorities.

### ***FY 2022/2023 Goals & Objectives***

**Goal:** Support a vital downtown for residents, visitors, UConn faculty, staff, and students. ♦

**Objectives:**

- Support efforts by Downtown Storrs property owners to re-populate available commercial spaces.
- Implement Tier 1 strategies from Downtown Storrs three-year Strategic Plan.
- Implement Downtown Storrs public spaces' projects with \$43,000 from Nature's Medicines. Leverage funding from Nature's Medicines for additional public space improvements as outlined in the Strategic Plan.

**Goal:** Enhance quality of life in Mansfield. ♦

**Objectives:**

- Hold all annual events in Downtown Storrs including Poetry Month, Summer Stroll, John E. Jackman Tour de Mansfield, Summer Concerts on the Square, Moonlight Movies, Celebrate Mansfield Festival, Trick or Treat, and Winter Welcome.
- Promote and support UConn and other entities' use of Betsy Paterson Square with goal of six stand-alone events in 2022 and several smaller pop-up events.

**Goal:** Promote Mansfield as premier destination for residents, businesses, and visitors ♦

**Objectives:**

- Distribute remaining 2,000 *Explore Our Town* guides.
- Complete Mansfield Signage and Wayfinding Plan and begin implementation of first year of sign placement.
- Place community calendar on Town website and implement policy of allowing non-Town events to be listed.
- Update economic development section of Town website.
- Complete parcel book of available property and neighborhoods in Mansfield for prospective developers and businesses.

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♦ Denotes accomplishment, goal, or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

*Mansfield Downtown Partnership = linkage to Open Space, Parks and Agricultural Lands; Community Life; Diversifying the Economy; Future Land Use and Community Design; Infrastructure*

**Mansfield Downtown Partnership**  
**Estimated Revenues, Expenditures and Changes in Fund Balance**

	FY 20/21 Actual	FY 21/22 Adopted	FY 21/22 Estimated	FY 22/23 Adopted
<b>Revenues:</b>				
Intergovernmental:				
Mansfield General Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 160,000
UConn	150,000	150,000	150,000	160,000
Membership Fees	15,515	10,000	10,000	10,000
Charge for Services	40,000	40,000	40,000	40,000
Event Fees	-			
<b>Total Revenues</b>	<b>355,515</b>	<b>350,000</b>	<b>350,000</b>	<b>370,000</b>
<b>Operating Expenditures:</b>				
Salaries and Benefits	285,673	298,250	289,208	304,805
Professional & Technical	28,634	14,700	53,700	17,975
Office Rental	13,728	14,008	13,728	14,004
Insurance	2,904	4,005	3,743	4,025
Purchased Services	13,244	15,510	13,370	15,539
Supplies & Services	746	750	850	750
Contributions	-			
Contingency	-	2,500	2,500	2,500
<b>Total Operating Expend.</b>	<b>344,929</b>	<b>349,723</b>	<b>377,099</b>	<b>359,598</b>
 Operating Income/(Loss)	 10,586	 277	 (27,099)	 10,402
 Fund Balance, July 1	 349,768	 360,354	 360,354	 333,255
 Fund Balance, End of Period	 <b>\$ 360,354</b>	 <b>\$ 360,631</b>	 <b>\$ 333,255</b>	 <b>\$ 343,657</b>

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**SUPPLEMENTARY  
DATA**

Town of Mansfield  
General Fund  
Revenue and Expenditure  
Budget Forecast

	Actual 2019-20	Actual 2020-21	Amended 2021-22	Proposed 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
<b>REVENUES AND TRANSFERS:</b>								
Property Taxes	\$ 33,792,527	\$ 34,810,753	\$ 35,952,627	\$ 35,472,496	\$ 38,535,049	\$ 40,006,221	\$ 42,471,558	\$ 43,863,603
Tax Related Items	718,953	832,420	755,050	822,750	830,978	839,287	847,680	856,157
Licenses and Permits	601,920	681,174	480,670	563,230	568,862	574,551	580,296	586,099
Federal Support - Government	4,881	4,944	4,800	4,940	4,989	5,039	5,090	5,141
State Support - Education	9,559,510	9,462,597	9,459,720	9,459,720	9,459,720	9,459,720	9,459,720	9,459,720
State Support - Government	8,945,751	8,942,905	9,710,330	14,025,540	14,025,540	14,025,540	14,025,540	14,025,540
Charge for Services	234,393	166,886	173,470	196,295	198,258	200,241	202,243	204,265
Fines and Forfeitures	60,953	15,978	36,160	40,100	40,501	40,906	41,315	41,728
Miscellaneous	489,851	157,736	112,500	122,500	123,725	124,962	126,212	127,474
Transfers from Other Funds	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550
<b>Total Revenues and Transfers</b>	<b>54,411,289</b>	<b>55,077,943</b>	<b>56,687,877</b>	<b>60,710,121</b>	<b>63,790,172</b>	<b>65,279,017</b>	<b>67,762,204</b>	<b>69,172,277</b>
<b>EXPENDITURES AND TRANSFERS:</b>								
General Government	2,135,077	2,099,899	2,227,690	2,426,090	2,486,742	2,548,911	2,612,634	2,677,949
Public Safety	4,366,641	4,310,602	4,741,700	5,144,390	5,273,000	5,404,825	5,539,945	5,678,444
Public Works	3,135,614	3,402,566	3,662,300	4,061,650	4,163,191	4,267,271	4,373,953	4,483,302
Community Services	1,751,430	1,833,185	2,063,730	2,214,060	2,269,412	2,326,147	2,384,300	2,443,908
Community Development	789,716	843,014	852,340	962,480	986,542	1,011,206	1,036,486	1,062,398
Education (K-8)	23,637,509	23,465,726	24,006,080	23,963,290	24,562,372	25,176,432	25,805,842	26,450,988
Education (9-12)	11,108,442	11,027,802	11,157,477	11,607,251	11,897,432	12,194,868	12,499,740	12,812,233
Town-Wide Expenditures	3,236,089	3,402,353	3,874,920	4,349,220	4,457,951	4,569,399	4,683,634	4,800,725
Transfers to Other Funds	3,685,820	4,062,930	4,101,640	5,556,690	7,268,530	7,479,960	8,400,670	8,482,330
State Assessment - TRB	-	-	-	-	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>53,846,338</b>	<b>54,448,077</b>	<b>56,687,877</b>	<b>60,285,121</b>	<b>63,365,172</b>	<b>64,979,017</b>	<b>67,337,204</b>	<b>68,892,277</b>
<b>RESULTS OF OPERATIONS</b>	<b>692,396</b>	<b>629,866</b>	<b>-</b>	<b>425,000</b>	<b>425,000</b>	<b>300,000</b>	<b>425,000</b>	<b>280,000</b>
<b>FUND BALANCE - BEGINNING</b>	<b>6,959,625</b>	<b>7,652,421</b>	<b>8,282,287</b>	<b>8,282,287</b>	<b>8,707,287</b>	<b>9,132,287</b>	<b>9,432,287</b>	<b>9,857,287</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 7,652,021</b>	<b>\$ 8,282,287</b>	<b>\$ 8,282,287</b>	<b>\$ 8,707,287</b>	<b>\$ 9,132,287</b>	<b>\$ 9,432,287</b>	<b>\$ 9,857,287</b>	<b>\$ 10,137,287</b>

Town of Mansfield  
General Fund  
Revenue and Expenditure  
Budget Forecast

	Actual 2019-20	Actual 2020-21	Amended 2021-22	Proposed 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
<b>SUPPLEMENTAL INFORMATION:</b>								
Mill Rate: RE and PP	31.38	31.38	31.38	30.38	32.82	33.73	35.50	36.27
Mill Rate: MV				29.00	29.00	29.00	29.00	29.00
Mill Rate Change	0.49	0.00	0.00	(1.01)	2.45	0.90	1.77	0.77
Percentage Increase (Decrease)	1.62%	0.00%	0.01%	(3.21%)	8.06%	2.75%	5.26%	2.16%
Grand List: RE & PP	1,107,706,109	1,133,261,177	1,161,235,899	1,081,273,077	1,094,788,990	1,108,473,853	1,122,329,776	1,136,358,898
Grand List: MV				107,298,855	108,640,091	109,998,092	111,373,068	112,765,231
Taxes-Median Assessed Value	4,927	5,005	5,019	4,859	5,153	5,295	5,574	5,694
Increase	79	78	14	(160)	294	142	278	120
Current Year Taxes	33,768,420	34,919,471	35,952,627	35,472,496	38,535,049	40,006,221	42,471,558	43,863,603
Elderly Programs	22,000	22,000	22,000	22,000	50,000	50,000	50,000	50,000
Tax Abatement	554,000	291,000						50,000
Reserve for Tax Appeals	(21,771)	-	-	-	-	-	-	-
Reserve for Uncollected Taxes	439,303	454,617	467,384	461,142	500,956	520,081	552,130	570,227
Tax Levy	34,761,952	35,687,088	36,442,011	35,955,638	39,086,004	40,576,302	43,073,689	44,483,830
Percent Uncollected	1.26%	1.27%	1.28%	1.28%	1.28%	1.28%	1.28%	1.28%
Increase in Tax Levy								
Dollars	1,154,961	925,136	754,923	(486,373)	3,130,366	1,490,298	2,497,387	1,410,141
Percentage	3.44%	2.66%	2.12%	(1.33%)	8.71%	3.81%	6.15%	3.27%
<b>ASSUMPTIONS:</b>								
1	Tax Related Items are projected to increase an average of 1% per year							
2	State and Other Revenues are projected to remain flat after FY 2021/22 which is based on current year estimates							
3	Expenditures for Education (Grades K-8) are projected to increase 2.5% annually after FY 2022/23							
4	Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget and five year forecast							
	Region 19 assumptions:      The annual operating budget projections are projected to increase approximately 2.75% after 2021/22							
	The Town's levy for Region 19 is adjusted by changes in student population.							
	State and other revenue is projected to remain flat after FY 2019/20							
5	The Taxable Grand List for FY 22/23 reflects the October 1, 2021 Grand List and estimates a 2.36% increase.							
6	Expenditures for Town are projected to increase 2.75%							
7	Reserve for Uncollected taxes is 1.3% of the total levy.							
9	<b>Transfers to Other Funds:</b>							
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	FY 2025-26
Other Operating	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Downtown Partnership	150,000	150,000	150,000	160,000	160,000	160,000	160,000	160,000
Parks & Recreation	581,020	1,015,030	610,830	683,800	717,990	753,890	791,580	831,160
Debt Service - Current	410,250	700,000	730,000	1,361,390	1,952,620	2,075,090	2,004,990	1,793,890
Capital Projects	1,987,380	2,000,000	2,343,310	3,080,000	3,950,000	4,000,000	4,950,000	5,200,000
Cemetery Fund	20,000	22,500	22,500	26,500	26,500	26,500	26,500	26,500
Transit Services Fund	130,170	140,000	150,000	150,000	153,000	156,060	159,180	162,360
Medical Pension Trust Fund	-	5,400	65,000	65,000	278,420	278,420	278,420	278,420
Town Aid Road	-							
	3,308,820	4,062,930	4,101,640	5,556,690	7,268,530	7,479,960	8,400,670	8,482,330
10 Median Assessed Value	\$ 157,000	\$ 158,200	\$ 158,200	\$ 159,950	\$ 159,950	\$ 159,950	\$ 159,950	\$ 159,950
11 Revaluation on 10/1/21 – affects grand list for 2022/23								
12 Grand List broken out beginning FY2223 due to lowered MV Cap imposed								

REGIONAL SCHOOL DISTRICT #19  
FIVE YEAR BUDGET FORECAST

Agency	Actual 2020-21	Adopted 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Operating Budget	20,679,295	21,859,092	22,613,429	23,320,201	23,940,695	24,578,865	25,000,253
Proforma Debt Service	1,066,000	213,160	-	280,000	270,000	260,000	260,000
Lease Purchase	250,000	250,000	250,000	250,000	250,000	250,000	250,000
<b>Adopted Budgets</b>	<b>21,995,295</b>	<b>22,322,252</b>	<b>22,863,429</b>	<b>23,850,201</b>	<b>24,460,695</b>	<b>25,088,865</b>	<b>25,510,253</b>
Annual Percent Increase (Decrease)	(2.86%)	1.49%	2.42%	4.32%	2.56%	2.57%	
<b>Revenue Source</b>							
<b>Tax Levy</b>	<b>18,940,846</b>	<b>19,048,791</b>	<b>19,569,418</b>	<b>20,548,951</b>	<b>21,111,207</b>	<b>21,690,054</b>	<b>22,061,009</b>
Ashford	3,901,532 6.16%	3,511,472 (10.00%)	3,502,539 (0.25%)	3,907,722 11.57%	4,113,084 5.26%	4,433,845 7.80%	4,496,955 1.42%
Mansfield	11,027,802 (0.73%)	11,157,419 1.18%	11,607,251 4.03%	12,343,270 6.34%	12,564,319 1.79%	12,694,990 1.04%	12,580,088 (0.91%)
Wilmington	4,020,967 (4.19%)	4,379,900 8.93%	4,459,628 1.82%	4,297,960 (3.63%)	4,433,804 3.16%	4,561,219 2.87%	4,983,966 9.27%
<b>Total Tax Levy</b>	<b>18,950,301 (0.16%)</b>	<b>19,048,791 0.52%</b>	<b>19,569,418 2.73%</b>	<b>20,548,951 5.01%</b>	<b>21,111,207 2.74%</b>	<b>21,690,054 2.74%</b>	<b>22,061,009</b>
<b>State &amp; Other Revenue:</b>							
Agriculture Education Grant	538,142	352,000	352,800	352,800	352,800	352,800	352,800
Agriculture Education Tuition	652,961	634,539	675,477	634,539	634,539	634,539	634,539
Columbia Tuition	1,865,932	2,117,922	2,096,734	2,143,911	2,192,149	2,241,472	2,291,905
Special Education Tuition	165	150,000	150,000	150,000	150,000	150,000	150,000
Interest Income + Other	(2,750)	19,000	19,000	20,000	20,000	20,000	20,000
<b>Total State &amp; Other Revenue:</b>	<b>3,054,450</b>	<b>3,273,461</b>	<b>3,294,011</b>	<b>3,301,250</b>	<b>3,349,488</b>	<b>3,398,811</b>	<b>3,449,244</b>
Fund Balance							
<b>Total Revenue</b>	<b>22,004,751</b>	<b>22,322,252</b>	<b>22,863,429</b>	<b>23,850,201</b>	<b>24,460,695</b>	<b>25,088,865</b>	<b>25,510,253</b>
Annual Percent Increase (Decrease)	-2.81%	1.44%	2.42%	4.32%	2.56%	2.57%	
<b>Member Town Projected Enrollment</b>							
	2020-21 10/1/2019	2021-22 10/1/2020	2022-23 10/1/2021	2023-24 10/1/2022	2024-25 10/1/2023	2025-26 10/1/2024	2026-27 10/1/2025
Ashford	196 20.59%	186 18.43%	172 17.90%	183 19.02%	183 19.48%	183 20.44%	178 20.38%
Mansfield	554 58.19%	591 58.57%	570 59.31%	577 60.07%	558 59.51%	523 58.53%	497 57.02%
Wilmington	202 21.22%	232 22.99%	219 22.79%	201 20.92%	197 21.00%	188 21.03%	197 22.59%
<b>Total Enrollment</b>	<b>952</b>	<b>1,009</b>	<b>961</b>	<b>961</b>	<b>938</b>	<b>894</b>	<b>872</b>
Ashford	20 11.36%	(10) (5.10%)	(14) (7.53%)	11 6.25%	-	-	(5)
Mansfield	22 4.14%	37 6.68%	(21) (3.55%)	7 1.27%	(19) (3.29%)	(35) (6.27%)	(26)
Wilmington	1 0.50%	30 14.85%	(13) (5.60%)	(18) (8.22%)	(4) (1.99%)	(9) (4.57%)	9
<b>Enrollment Increase (Decrease)</b>	<b>43</b>	<b>57</b>	<b>(48)</b>	<b>-</b>	<b>(23)</b>	<b>(44)</b>	<b>(22)</b>

NOTE: FY 21/22 enrollment includes tech students as reported by 10/1/2021 PSIS enrollment numbers.

Ashford 28  
Mansfield 14  
Wilmington 28

NOTE: Enrollment projections for 10/1/22 - 10/1/27 are based on enrollment study by P. Prowda 4/8/20 report of projected changes for those years plus the 4 year average of Tech students enrolled from 10/1/2016 to 10/1/2019.

Ashford 30  
Mansfield 37  
Wilmington 25

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## Glossary of Budget Terms

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may find in reviewing Mansfield's budget.

ACCRUAL BASIS OF ACCOUNTING – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

ACTIVITY CLASSIFICATION – A grouping of expenditures on the basis of specific functions performed by an organizational unit. Examples of activities are road services, revenue collection, youth services and property assessment, etc.

APPROPRIATION – An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes, and which is usually limited in amount and to the time during which it may be expended.

ASSESSMENT/ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

BALANCED BUDGET – A basic budgetary constraint intended to ensure that an entity does not spend beyond its means. A government's use of resources for operating purposes does not exceed available resources over a defined budget period.

BOND – A written promise to pay a specified sum of money at a specified date or dates in the future.

BOND ANTICIPATION NOTE – Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

BUDGET – A plan of financial operation containing an estimate of proposed expenditures for a single fiscal year (July 1 through June 30) and the proposed means of financing them.

CAPITAL ASSETS – Assets with a value of \$5,000 or more and having a useful life of more than one year. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES – An expenditure that acquires, improves, expands, replaces, or extends the life of a capital asset.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital

project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL NONRECURRING FUND (CNR FUND) – A reserve fund for future capital projects and other nonrecurring expenditures.

CASH BASIS OF ACCOUNTING – The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

DEFICIT – (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single audit account period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

ENCUMBRANCE – Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

FISCAL YEAR – A twelve month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and result of its operations. The fiscal year for the Town of Mansfield begins July 1 and ends on June 30.

FUNCTION – a group of related activities aimed at accomplishing a major service or program for which a governmental unit is responsible. Examples of functions are: General Government, Public Safety, Public Works, Education.

FUND – An independent fiscal and accounting entity with a self balancing set of accounts, in which are recorded cash and/or other resources together with all related liabilities, obligations, reserves and equities. All funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. The Town administers a total of 39 separate funds, including the General Fund, the Risk Management Fund and the Capital Projects Fund. Appropriations are legally adopted by the Annual Town Meeting for the General Fund, the CNR Fund and the Capital Fund. Those funds are described in the DESCRIPTION OF OTHER FUNDS section at the end of the Glossary.

FUND BALANCE – The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND – A fund that accounts for all resources not otherwise accounted for in other funds. It is supported by tax revenues and is the largest and most important fund in the Town of Mansfield's budget.

GRAND LIST – The basis upon which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. It is the official list of taxable real property in the Town.

GRANT – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

INTERFUND LOANS OR TRANSFERS – Loans or transfer amounts made from one fund to another.

INTERGOVERNMENTAL REVENUE – Revenue received from other governments (State, Federal) in the form of grants, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICES FUND – A fund separate from the General Fund used to account for the financing of goods and services provided by one department to other departments on a cost-reimbursement basis, e.g., the Risk Management Fund.

LEVY – The total amount of taxes imposed by a governmental unit.

LoCIP – A local capital improvement grant program administered by the state. Towns apply annually for reimbursement of up to a formula generated entitlement amount.

MILL – The amount of tax paid for each \$1,000 of assessed value. A mill is one-tenth (1/10th) of a penny or \$1.00 of tax for each \$1,000 of assessed value.

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2022/2023 budget is 30.38 mills for personal property and real estate. The proposed fiscal year mill rate is 29.00 mills for motor vehicle. This means that \$30.38 in property taxes must be paid for every \$1,000 of assessed value of personal property and real estate and \$29.00 in motor vehicle taxes for every \$1,000 of assessed value.

MODIFIED ACCRUAL BASIS – The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for available revenues which should be accrued to reflect revenues earned and available for expenditure.

OBJECT – As used in expenditure classifications, this term applies to the article purchased or the service obtained, such as contractual services, utilities, clothing allowance, medical supplies and advertising, etc.

OBLIGATIONS – Amounts which a governmental unit may be required legally to meet out of its resources. This includes actual liabilities and unliquidated encumbrances..

ORDINANCE – A formal-legislative enactment by the Council or governing body of a municipality which has full force and effect of law within the boundaries of the municipality to which it applies. A resolution differs from an ordinance in that it requires less legal formality and carries lower legal status.

PROGRAM – An activity (department or cost center) within one of the government's major functions. For example, within the Public Safety function, there are the following programs - Police, Animal Control, Fire & Emergency Services.

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every five years. Mansfield's next revaluation is October 1, 2024.

PROPERTY TAX EXEMPTION – A statutory provision that excuses certain types of property uses (e.g., religious, industrial uses) or property owners (e.g., veterans & elderly) from property tax, either partially or completely.

PROPERTY TAX LEVY – The net amount to be raised by general property taxes (e.g., less reserves for uncollected and tax credits for the elderly).

PROPERTY TAX WARRANT – The total estimated dollars to be raised by property taxes for the year including reserves for uncollected taxes and tax credits for the elderly.

RESERVE – An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

REVENUE – This term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent contributions of fund capital.

SOURCE – A budgeting code used to describe the origin of Town revenues. In other words, where the money comes from (e.g., rent, interest income).

SPECIAL REVENUE FUND – Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The Recreation Fund for example was created specifically to account for revenues and expenditures generated by recreation programs.

SUBSIDY – An appropriation of funds from a government to aid in establishing or maintaining a service deemed advantageous to the public.

TAXABLE GRAND LIST – The total assessed value of all taxable real and personal property. In Mansfield the assessed value of real property is 70 percent of market value as set by revaluation every four years.

TOWN AID ROAD FUND – An annual formal grant from the State to be used for local road, bridge and sewer reconstruction. The amount of the grant is based on population, road miles and other demographic factors.

TRUST FUND – A Fund separate from the General Fund used to account for assets held by the Town in a trustee capacity, e.g., the Cemetery Fund and the Pension Fund.

UNASSIGNED FUND BALANCE – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. commitments)

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