



*Town Manager's
FY 2023/24
Proposed Budget*





Town of Mansfield Digital Budget Book



Proposed Version

Last updated 04/04/23



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INTRODUCTION





Your place to grow

Town Officials

Town Council

Antonia Moran, Mayor
Ben Shaiken, Deputy Mayor
Charles Ausburger
Terry Berthelot
Sam Bruder
Brian Coleman
Carlita Cotton
Al Fratoni
Ronald Schurin

Ryan Aylesworth, Town Manager

Cherie Trahan, Interim Director of Finance

Budget Message from the Town Manager

Ryan Aylesworth, Mansfield Town Manager

March 29, 2023

Town Council
Town of Mansfield

Re: Fiscal Year 2023/24 Budget

Dear Town Council:

Staff and I began preparing this budget in December 2022, during a period of historically high inflation (roughly 7.5% at its peak) that was dramatically effecting the costs of labor, goods, and service. Although the rate of inflation has declined somewhat (closer to 6% at the time of this writing), it continues to be much higher than at any other point over the last decade. Although many market indices continue to point to ongoing economic growth and health at the local, state, regional, and national levels, there should be no question that this period of high inflation is continuing to impact our municipal budget (and the finances of all residents of Mansfield) in significant ways. Although the COVID-19 pandemic is largely behind us, we continue to feel its affects in the aftermath, and many of these affects have financial implications. 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
- Minimize any increases in 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 to 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) 2023/24 for your review and consideration:

1. The Proposed FY 2023/24 General Fund Budget totaling \$51,856,840 plus Mansfield's general fund contribution, estimated at \$11,951,245, to the Regional School District 19 (Region 19) budget. Combined these items total \$63,808,085, which includes a General Fund transfer to the Capital Nonrecurring Reserve Fund (CNR) of \$3,983,900 (representing a \$903,900 or 29.3% increase from FY 2022/23). This proposed appropriations plan would necessitate a projected mill rate of 31.88 mills on real estate and personal property, representing a 1.50 mill or 4.9% increase from the present mill rate of 30.38. For contextual purposes, it is important to note that the FY 2022/23 mill rate (30.38) had experienced a 1.0 mill reduction from the FY 2021/22 mill rate (31.38). Additionally, it should be stated that it have been five years (FY 2018/19) since Mansfield last experienced an increase in the mill rate. Taken together, FY 2023/24's 1.0 mill reduction in the mill rate (30.38) and the preceding four years of stable mill rates (31.38 for FY 2018/19 through FY 2021/22) are both significant contributing factors behind why the projected FY 2023/24 mill rate would entail a somewhat larger overall percentage than has been experienced in most prior fiscal years. As such, with the projected mill rate of 31.88 for FY 2023/24 taken into account, the Town's mill rate will have only experienced a net increase of 0.5 mills since FY 2018/19.
2. The Proposed FY 2023/24 Capital Fund Budget totaling \$5,263,250.



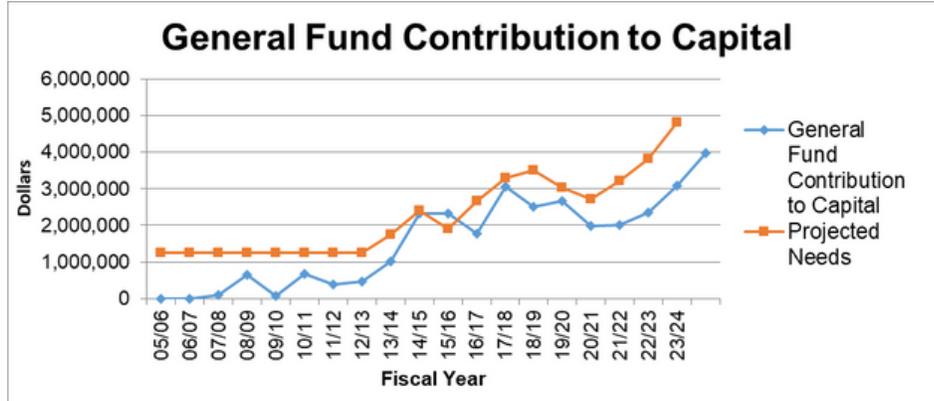
3. The Proposed FY 2023/24 Capital Nonrecurring Reserve Fund (CNR) budget totaling \$4,803,050, all of which is a transfer to the Capital Fund Budget.

Budget Policy Objectives

As stated above, staff has designed the Proposed FY 2023/24 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 stable funding levels of state aid, minimize any increase in the mill rate, continue to strengthen the Town's financial position, and accommodate other select Council policy objectives. I will review state aid in more detail later in this message.

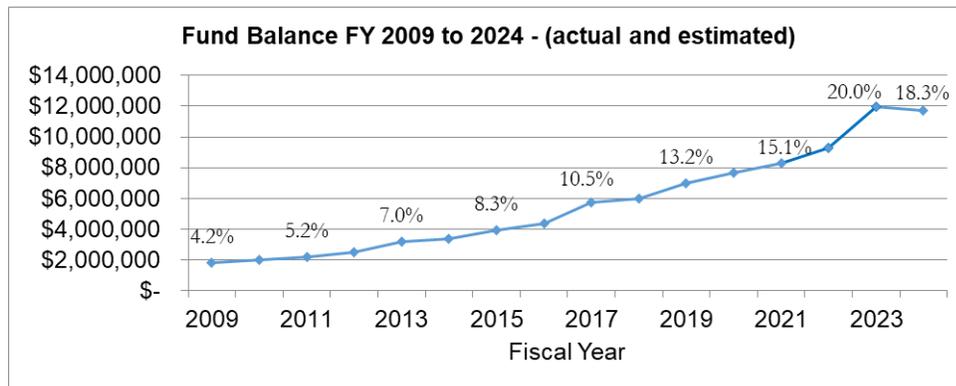
The first policy objective is to maintain or enhance services and programs. Under the proposed budget, all of our core services remain intact and there is no planned reduction in personnel. However, it should be noted that this year's proposed budget also does not propose any noteworthy increases to existing staffing levels. The only proposed additional staffing is in the Department of Building and Housing in the form of two part-time building inspectors intended to address the rising demand for inspection services during a period of accelerating construction (particularly with respect to multi-family housing developments). 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 build on the Council's commitment to continue increasing 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 2023/24 CIP, we have recommended a general fund contribution of \$3,983,900 that includes \$365,000 in funding for renovations to the third floor of Mansfield Middle School and \$100,000 for school information technology needs. The CIP also includes \$2,750,000 for road resurfacing, drainage, engineering and transportation improvement projects; \$1,250,000 toward the cost of building repairs and developing conceptual design plans to guide future major facility upgrade projects; \$325,000 toward Fire/EMS replacement equipment; \$315,000 for Parks & Recreation (i.e., replacement of equipment and improvements to park amenities), and; \$268,250 for community development needs. While this year's budget proposes a substantial increase (\$1,183,895 or 38.4%) in the General Fund Contribution to Capital, we have also supported the capital program with monies from other funds.



The third policy objective as stated above is to maintain the Town's healthy fund balance. 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 (Mansfield presently maintains a AA bond rating with S&P). The better our bond rating, the lower the Town's cost to issue debt. However, it should be noted that, because elevated inflationary pressures are driving corresponding increases in the Town's expenditures and projected mill rate, the proposed FY 2023/24 budget does not include a budgeted contribution to fund balance for the express purpose of increasing our reserve balance (which stood at approximately 17% of budgeted expenditures at the start of FY 2022/23 and we believe will begin FY 2023/2024 at an similar or enhanced position). Additionally, the FY 2023/2024 budget proposes utilizing \$300,000 in existing unassigned fund balance to offset a portion of the increase in operating budget expenditures and help minimize the increase in the mill rate. 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 \$10.9 million in the context of a roughly \$64 million overall operating budget). We have made tremendous progress with

respect to financial condition in recent years, and maintaining the General Fund fund balance support efforts to sustain our strong bond rating. Put simply, this budget works to balance the goal of maintaining a healthy fund balance with minimizing the impact on the taxpayer to promote affordability.



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, pedestrian safety enhancements, storm water and drainage). This proposed FY 2023/24 budget reflects a significant increase (approximately \$900,000) above the FY 2022/23 capital budget to continue 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 2023/24 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 \$15,000 (\$175,000 in FY 2023/24 vs. \$160,000 in FY 2022/23) to help support the important work that the Partnership continues to be engaged in, as well as \$40,000 in FY 2023/24 (a level consistent with 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 second year of what is anticipated to be approximately four years of implementation regarding the Town’s recently finalized plan for dramatically enhancing wayfinding signage throughout Town. This will directly benefit local businesses and many other destinations throughout the community.

Revenue Outlook

With respect to tax revenues, the October 1, 2022 preliminary grand list has effectively remained level with an increase of only \$1,041,128 or 0.09%. Real estate has remained largely stable with a slight (\$1,765,300 or 0.18%) decrease from last year. Personal property tax revenues decreased by \$1,594,387 or 1.6%. Motor Vehicles have increased by \$4,400,815 or 4.1%. At the proposed mill rate of 31.88 (4.9% increase from the FY 22/23 mill rate of 30.38), this growth would generate approximately \$33,000 in new revenue.

As the Town Council is aware, legislative changes advanced by the Governor and adopted by the CT General Assembly during the 2022 legislative session included a property tax cap of 32.46 mills on motor vehicles. A proposed Motor Vehicle Tax Reimbursement grant administered by the state is being used to reimburse towns for revenue lost as a result of the cap. However, given that Mansfield’s projected FY 2023/24 mill rate is below this cap by 0.58 mills, the Motor Vehicle Tax Reimbursement grant will not apply to Mansfield.

Legislative changes relative to state aid funding that were enacted in 2021 have resulted in the Town of Mansfield receiving 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 received approximately \$13.9 million in PILOT funding in FY 2021/22 and FY 2022/23, 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 made it possible for the Town to enhance the level of municipal services it provides its residents by adding a number of much needed positions in FY 2022/23. However, while Mansfield’s state aid totals included in the Governor’s proposed biennial budget for FY 2023/24

and FY 2024/2025 are being maintained at current levels (approximately \$24 million across all aid categories), it is important to understand that “level” funding still presents significant challenges with respect to supporting ongoing delivery of existing service levels as we simultaneously experience historically high rates of inflation (>6%) that are eroding the value of the dollar. More information on State Aid can be found in the Issue Paper.

I would also like to provide a brief summary of where things currently stand with respect to appropriation of the roughly \$7.54 million in American Rescue Plan Act (ARPA) funding that the Town of Mansfield was allocated. ARPA was signed into law in the spring of 2021. The Town’s total allocation was disbursed via two equally sized “tranches” (\$3.771 million that was received in the summer of 2021; \$3.771 million that was received in the summer of 2022. Eligible uses of ARPA funds include the following:

1. *Support public health response:* Fund COVID-19 mitigation efforts, medical expenses, behavioral healthcare and certain public health and safety staff;
2. *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;
3. *Replace public sector revenue loss:* Use funds to provide government services traditionally provided to residents
4. *Premium pay for essential workers:* Offer support to those who have born the greatest health risks because of their service in critical infrastructure
5. *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

Recommendations relative to uses of the Town’s ARPA funding allotment were presented to the Council in March 2022 and deliberations have played out on an ongoing basis in the ensuing months. All funds have to be fully obligated (i.e., formally committed to a given use/purpose) by the end of December 2024, and fully expended by the end of December 2026. At present, the Town Council has fully approved/authorized use of approximately \$5.85 million (78%) of the Town’s \$7.54 million ARPA allocation. Of the remaining roughly \$1.66 million, \$915,000 of the Town’s ARPA allocation has been conditionally authorized for a particular purpose pending the Council’s future approval of a corresponding implementation plan, and another \$745,000 has not been fully or conditionally authorized for a particular purpose as of yet. The Town’s ARPA-funded projects and initiatives are focused on several priorities, including 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. Although not technically part of the Town’s adopted budget, the availability of ARPA funds make it possible for the Town to achieve progress on a number of important fronts, and make one-time/nonrecurring investments in several priority areas that would otherwise requirement a corresponding commitment of funds from the Town’s operating budget or capital improvement plan.

General Fund Budget

The recommended General Fund budget of \$51,856,840 for the Town of Mansfield represents an increase of \$3,178,970 or 6.5% over the current year. When Mansfield’s estimated contribution of \$11,951,245 to Region 19 is added to this figure, the budget totals \$63,808,085. Under this proposed budget, total appropriations and spending would increase by \$3,522,964 or 5.8%.

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 2023/24 is \$27,054,960 and this represents an increase of 9.5% or \$2,340,380 over the current budget. The significant cost drivers leading to this increase include:
 - An increase of \$970,550 for contracted salary increases
 - An increase of \$490,717 for employee benefits
 - An increase of \$238,610 for debt service
 - An increase of \$903,900 to continue our pay-as-you-go capital plan
 - An increase of \$95,000 in the cost of energy
 - An decrease of \$319,360 for Resident State Trooper program contract
 - An increase of \$69,850 to support the Parks & Recreation program and the Downtown Partnership

- Continuation of 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 (\$238,610 or 17.5%) is a direct result of borrowing that the Town authorized in associated with the construction of the new Mansfield Elementary School and replacement of the Mansfield Middle School roof.

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 an increase of \$838,590, which would result in an FY 2023/24 budget of \$24,801,880. This budget allows the Board to meet all obligated increases to such accounts as salary (\$836,530 or 5.4% over current year) and obligated benefits (\$209,150 or 4.9% over current year). Reductions in services over the current budget include tuition for students in public settings outside Mansfield (\$126,000 or 34.3% under current year) and other services such as energy (\$23,080 or 7.6%), repairs (\$20,780 or 24.8%) due to the new elementary school, and other supplies and services (37,230 or 1.1%). 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 Courmoyer's proposed budget. We are anticipating Mansfield's general fund proportionate share to total \$11,951,245, which is an increase of approximately 3.0% over the FY 2022/23 budget year. The member town contributions to the Region 19 budget reflect an increase of 2.4%, 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 4, 2023.

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 \$5,263,250 is financed primarily from the capital and nonrecurring reserve (CNR) fund (\$4,803,050) with the balance coming from the Town's LoCIP grant (\$190,000) and Town Aid Road Grant (\$150,000). 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 \$4,803,050 is funded mainly by the general fund (\$3,983,900), ambulance user fees (\$325,000), the Pequot/Mohegan grant (\$179,150), and available fund balance in the CNR Fund (\$314,500).

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 2023/24 budget recommendations includes a continuation of increased General Fund subsidization to the Parks & Recreation (P&R) budget (Recreation Program Fund) that was first initiated in the prior budget development cycle (FY 2022/23). In recent years, the Town Council has increasingly demonstrated an inclination and willingness to support the concept of providing greater financial support to Parks & Recreation via the General Fund. More specifically, while the budgeted annual General Fund contribution to the Recreation Program Fund was historically set at 25% of Community Programs (Teen Center, Bicentennial Pond, youth programs, camp programs, aquatics, etc) in budget years prior to FY 2022/23, the Town Council 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). As was shared with the Council during last year's budget review, 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. Although in-depth analysis associated with the in-process comprehensive financial sustainability strategy development process is ongoing, early indications are that the fiscal performance of Mansfield Parks and Recreation should perhaps be viewed in a much different light when compared to other programs across the state, region and country. Using these national averages as a basis for comparison, I believe the Council should be pleased with the fact that Mansfield Parks & Recreation consistently recovered approximately 75% of its total overall operating expenditures from earned revenue in the pre-pandemic era, and – despite suffering a noteworthy setback during the last three fiscal years as a result of suppressed demand for indoor fitness programs/services during the pandemic – the department appears to be on track to recapture approximately 70% of its operating budget in FY 2022/23. With this in mind, my FY 2023/24 budget proposes raising the GF contribution/transfer to the Recreation Program Fund by 8%, which will have the effect of increasing the GF subsidy to Mansfield Parks and Recreation to approximately 30% over the overall operating budget. That said, once the ongoing financial sustainability strategy and department master plan are completed within the next roughly six month, we have compelling reasons to believe that things will begin to bounce back in the latter portion of FY 2022/23 and continue into FY 2023/24. As such, we are recommending a FY 2023/24 revenue budget of \$2,505,710 (a \$364,770 or 17% increase from what was budgeted in FY 2022/23) and an expenditure budget of \$2,504,048 (a \$199,311 or 8.6% increase) from what was budgeted in FY 2022/23).

Impact on the Taxpayer

The proposed budgets for the Town, Mansfield Public Schools, and Region 19 have collectively increased by \$3,522,964. Although this represents a substantial combined year-over-year increase in proposed appropriations, it must be understood how significantly this increase is being driven by inflationary factors as well as the desire to continue making substantial headway in addressing deferred capital improvement projects. Although the Town's Grand List is expected to remain stable for one more year as projected dramatic growth in the Town's Grand List will not come to fruition for at least one or two more years, the Town is expected to benefit from sustained PILOT funding and other forms of State Aid in FY 2023/2024 that are consistent with recent legislative changes in the funding formulas. This will enable the Town to maintain existing services and investing in much needed capital projects while increasing the mill rate by 4.93% (31.88 mills in FY 2023/24 vs. 30.38 mills in FY 2022/23). Based on the October 1, 2022 net abstract, the median home value in Mansfield stands at approximately \$160,200 in assessed value. As such, the median homeowner would see an annual increase in taxes of \$240 per year (\$20.00 per month).

Conclusion

As explained in the introduction, the management team views the Town Manager's Proposed FY 2023/24 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 department heads and the members our staff team that worked to help assemble this year's comprehensive budget book – Cherie Trahan, Alicia Ducharme, and Margaret Chatey. Their patience, professionalism, and hard work in preparing this submission is deeply valued.

Sincerely,



Ryan J. Aylesworth
Town Manager

History and Description of Mansfield, Connecticut

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 a middle school for grades five through eight, and an elementary school for students in grades pre-kindergarten through fourth grade. Mansfield Elementary School is a new school for the district, the first new net-zero public school in Connecticut, and students and staff will begin school there in mid-April. 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.

Population Overview



TOTAL POPULATION

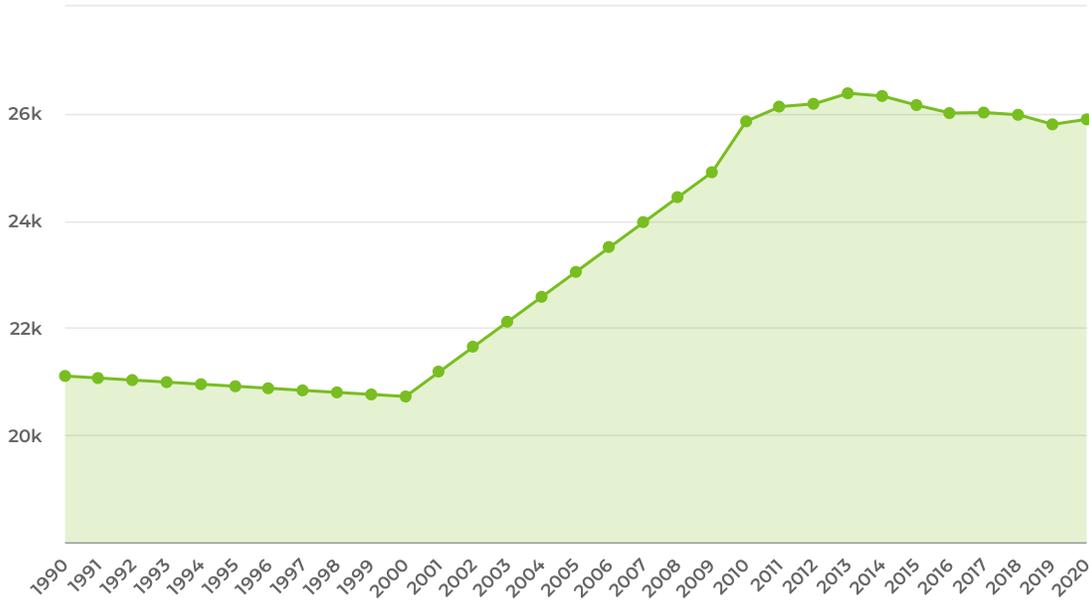
25,892

▲ **.4%**
vs. 2019

GROWTH RANK

78 out of **170**

Municipalities in Connecticut



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



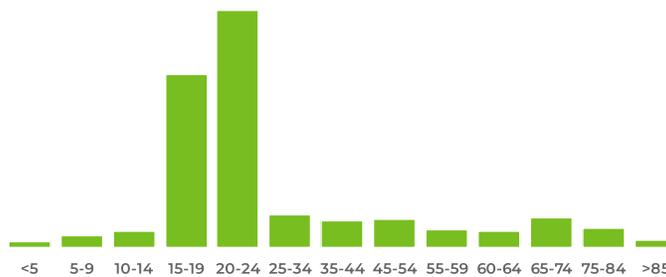
DAYTIME POPULATION

32,213

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



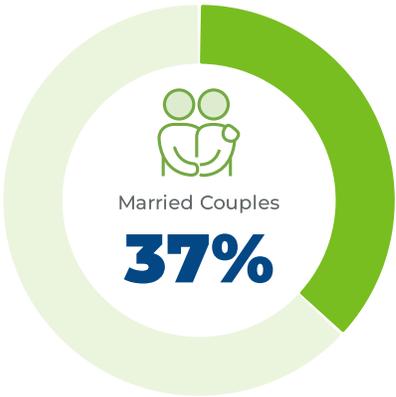
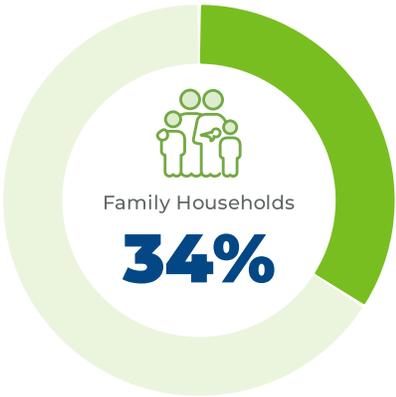
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS
5,798

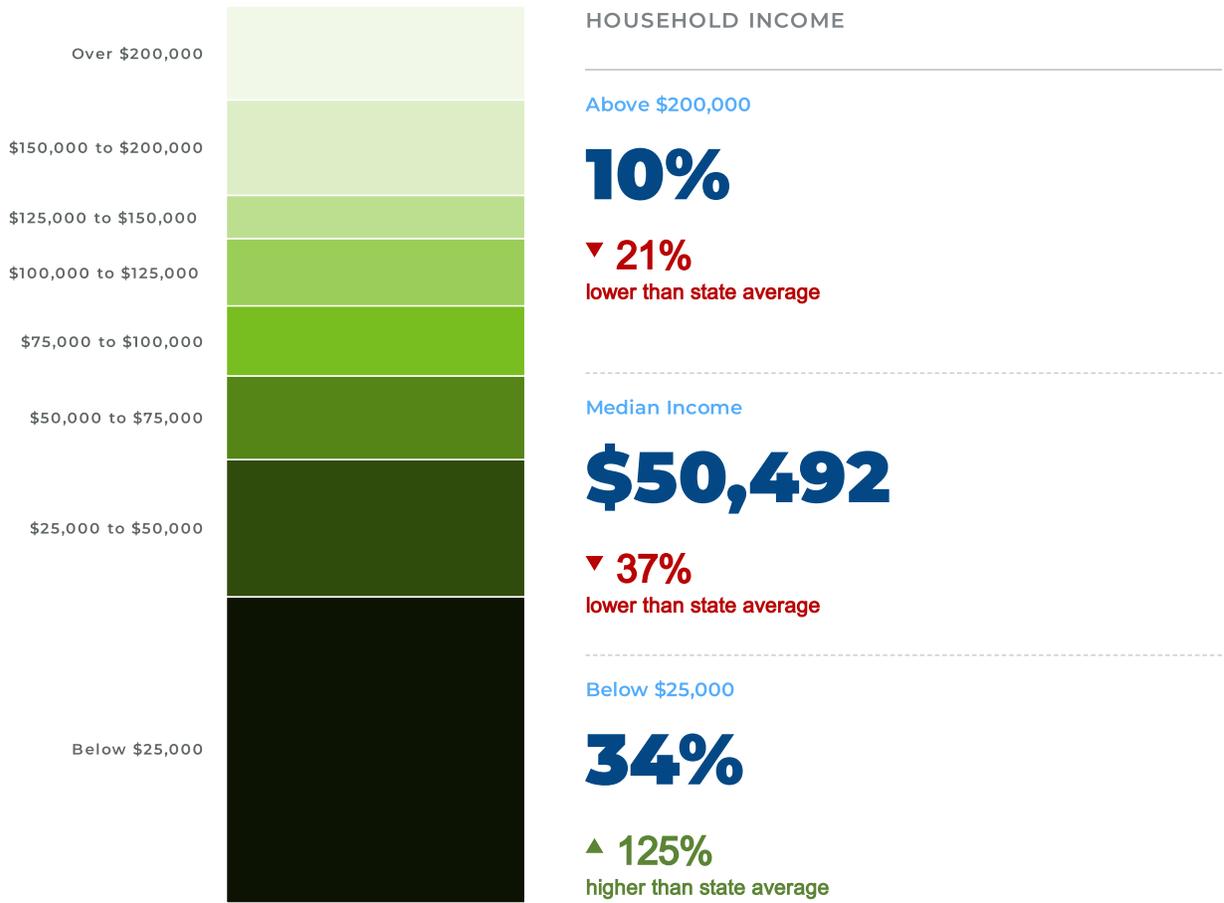
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



* Data Source: American Community Survey 5-year estimates

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



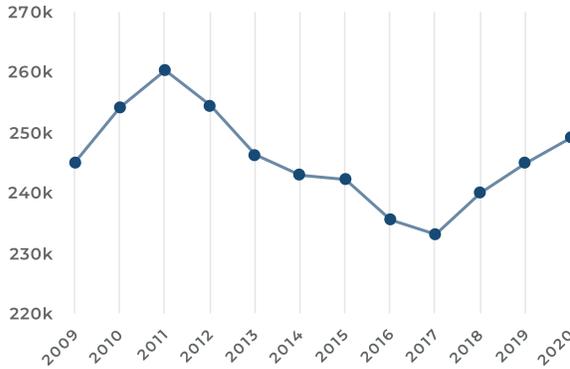
* Data Source: American Community Survey 5-year estimates

Housing Overview



2020 MEDIAN HOME VALUE

\$249,100



* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Mansfield State Avg.



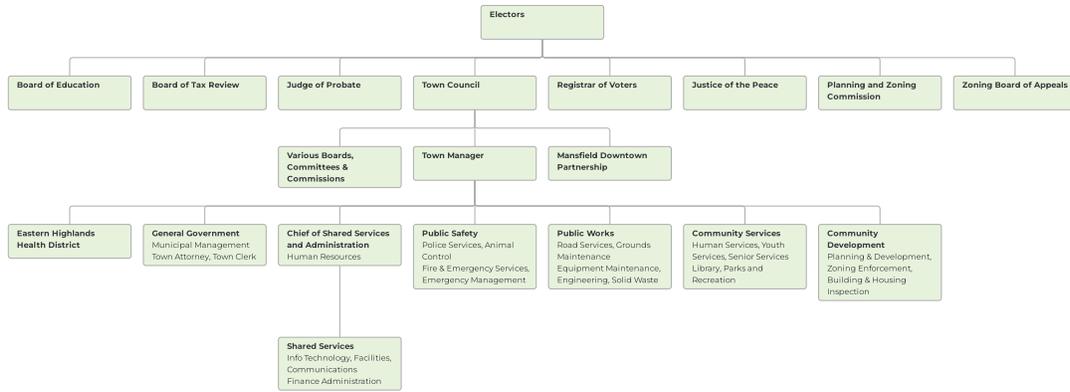
* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION

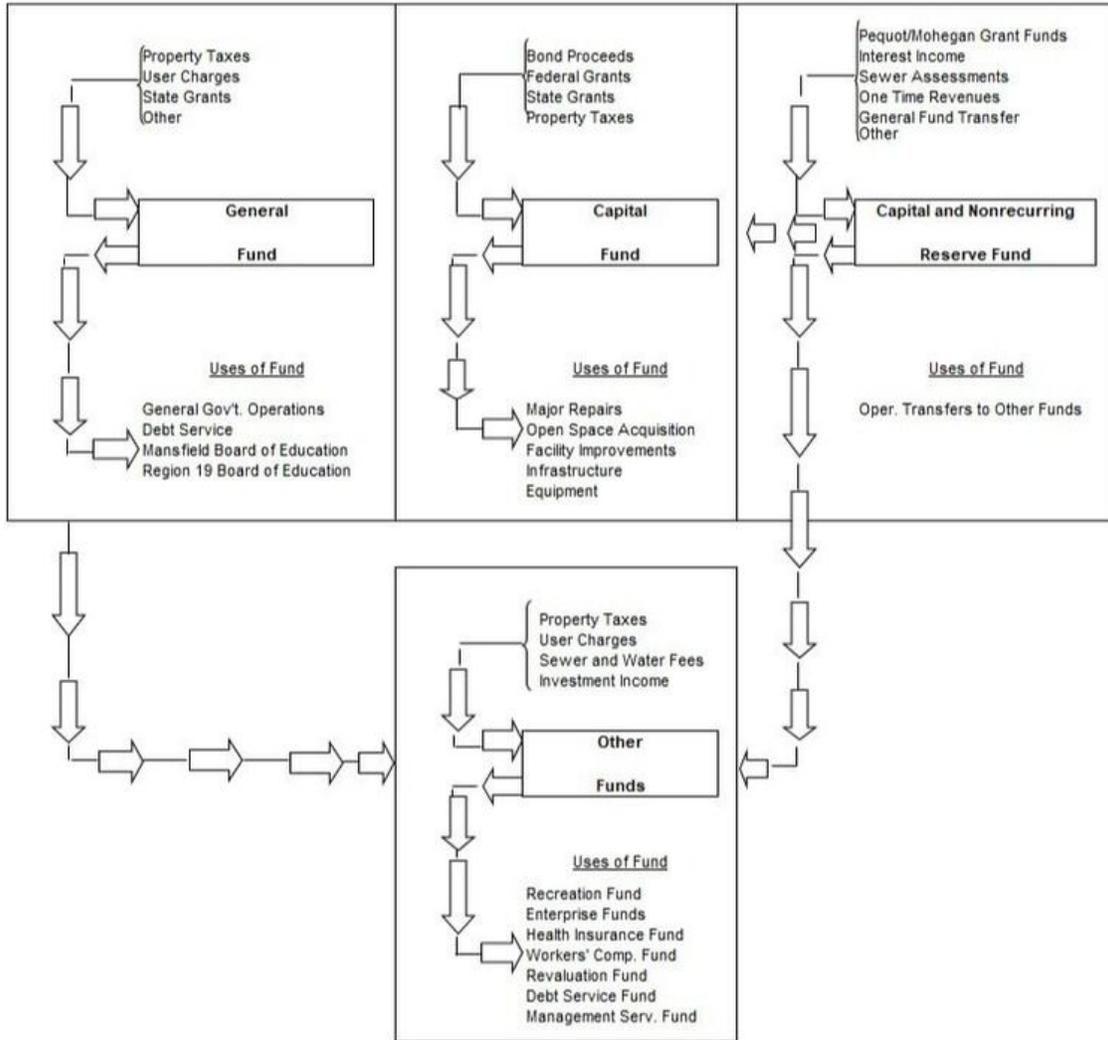


* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Organization Chart



Fund Structure for Legally Adopted Budgets



Basis of Budgeting

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 budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
 - The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comment the Manager wishes to provide;
 - 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;
 - 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;
 - 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;
 - 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.

Financial 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)
- 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 30th; 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 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 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 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.

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 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.

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.

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:

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, 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.
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.

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.
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.

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 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
11. 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.
12. 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.

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 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.

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 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.



Budget Review and Adoption Timeline

FY 2023/24 Budget Review Schedule

| | | |
|--------------------|---|-----------------------------------|
| March 29 Wednesday | Budget Presentation | Council Chambers Beck Building |
| 6:30pm – 9:30pm | Message, Budget in Brief, Guide to Budget, Revenue and Expenditure Summaries | |
| April 05 Wednesday | Public Information Session | Council Chambers Beck Building |
| 6:30pm – 9:30pm | Town Managers Budget | |
| April 06 Thursday | Budget Review – General Fund & Capital | Council Chambers Beck Building |
| 6:30pm – 9:30pm | Gen. Government, Public Safety, Community Services, Community Development, Town-wide, Operating Transfers, Parks & Recreation Fund, Mansfield Discovery Depot, Other Operating Fund | |
| April 10 – 14 | School Vacation Week | |
| April 10 Monday | Public Hearing on Budget at Regular Council Meeting | Council Chambers Beck Building |
| 7:00pm | | |
| April 11 Tuesday | Budget Review – General Fund & Capital | Council Chambers Beck Building |
| 6:30pm – 9:30pm | 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 | |
| April 18 Tuesday | Budget Review – General Fund & Capital | Council Chambers Beck Building |
| 6:30pm – 9:30pm | Board of Education, Shared Facilities Management, Shared Finance, Shared Information Technology & Management Services Fund | |
| April 20 Thursday | Budget Discussion (flagged items & discussion) | Council Chambers Beck Building |
| 7:00pm – 9:30pm | | |
| April 24 Monday | Adoption of Budget (prior to regular meeting) | Council Chambers Beck Building |
| 6:00pm – 7:00pm | | |
| April 26 Wednesday | Adoption of Budget (if necessary) | Council Chambers Beck Building |
| 6:30pm – 9:30pm | | |
| May 01 Monday | Region 19 Annual Meeting on Budget | EO Smith Media Center |
| 7:00pm | | |

| | | |
|-----------------|-----------------------------|---------------------------------------|
| May 02 Tuesday | Region 19 Budget Referendum | Ashford, Mansfield, Willington |
| May 04 Thursday | Public Information Session | Council Chambers Beck Building |
| 6:00pm – 7:00pm | Town Council Adopted Budget | |
| May 9 Tuesday | Annual Town Meeting | Mansfield Middle School Auditorium |
| 7:00pm | | |

|

BUDGET OVERVIEW

**Town of Mansfield
Budget in Brief
Budget Highlights
2023/24**

- The combined proposed budget for the Town General Government, Mansfield Board of Education, and Contribution to Region 19 increased by \$3,522,964 from \$60,285,121 to \$63,808,085 or by 5.8 percent.
- The proposed Town of Mansfield budget for fiscal year 2023/24, including the Mansfield Board of Education is \$51,856,840, 6.5 percent increase over fiscal year 2022/23.
- The proposed General Government portion of the budget has increased by \$2,340,380, from \$24,714,580 to \$27,054,960 or by 9.5 percent. The increase is reflective of an increase of \$903,900 for Capital projects, increase of \$238,610 for Debt contribution and an increase of \$1,197,870 for operating expenses.
- The proposed Mansfield Board of Education portion of the budget has increased by \$838,590 from \$23,963,290 to \$24,801,880 or by 3.5 percent.
- The proposed Region 19 Board of Education proportionate share for the Town of Mansfield has increased by \$343,994, from \$11,607,251 to \$11,951,245.
- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) is 31.88 mills for personal property and real estate, a 1.50 mill increase or 4.93 percent from fiscal year 2022/23.
- The Grand List has increased by \$1,041,128, from \$1,188,538,214 to \$1,189,759,342 or by .09 percent. Personal Property saw a decrease of (1.6) percent or (\$1,594,387). Real Estate saw a decrease of (.18) percent or (\$1,765,300) and Motor Vehicles saw an increase of 4.10 percent or \$4,400,815.
- Under this proposal, the median homeowner would have an increase of \$240 in their annual taxes.

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

| | <u>FY 22/23</u> | <u>FY 23/24</u> | <u>Increase/Decrease</u> | |
|------------------------------|-----------------|-----------------|--------------------------|-------------------|
| | <u>Amended</u> | <u>Proposed</u> | <u>Amount</u> | <u>Percentage</u> |
| Town: | | | | |
| General Government: | | | | |
| Operating Budget | \$ 20,273,190 | \$ 21,471,060 | \$ 1,197,870 | 5.9% |
| Capital Contribution | 3,080,000 | 3,983,900 | 903,900 | 29.3% |
| Debt Contribution | 1,361,390 | 1,600,000 | 238,610 | 17.5% |
| Total General Government | 24,714,580 | 27,054,960 | 2,340,380 | 9.5% |
| Mansfield Board of Education | 23,963,290 | 24,801,880 | 838,590 | 3.5% |
| Total Town of Mansfield | \$ 48,677,870 | \$ 51,856,840 | \$ 3,178,970 | 6.5% |

| | <u>FY 22/23</u> | <u>FY 23/24</u> | <u>Increase/Decrease</u> | |
|---------------------------|-----------------|-----------------|--------------------------|-------------------|
| | <u>Amended</u> | <u>Proposed</u> | <u>Amount</u> | <u>Percentage</u> |
| Recap: | | | | |
| Contribution to Region 19 | \$ 11,607,251 | \$ 11,951,245 | \$ 343,994 | 3.0% |
| Town Expenditures | 48,677,870 | 51,856,840 | 3,178,970 | 6.5% |
| Total Commitments | \$ 60,285,121 | \$ 63,808,085 | \$ 3,522,964 | 5.8% |

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

2023/24 over 2022/23

| | <u>FY 22/23 Amended</u> | <u>FY 23/24 Proposed</u> | <u>Increase/Decrease</u> | |
|--------------------------------|-----------------------------|------------------------------|--------------------------|-------------------|
| | | | <u>Amount</u> | <u>Percentage</u> |
| <u>Revenues:</u> | | | | |
| Taxes | \$ 36,485,346 | \$ 38,502,211 | \$ 2,016,865 | 5.5% |
| Intergovernmental | 23,490,200 | 23,460,654 | (29,546) | (0.1%) |
| Other Revenues | 734,575 | 1,545,220 | 810,645 | 110.4% |
| Appropriation of Fund Balance | | 300,000 | 300,000 | |
| Total Revenues | <u>\$ 60,710,121</u> | <u>\$ 63,808,085</u> | <u>\$ 3,097,964</u> | <u>5.1%</u> |
| <u>Expenditures:</u> | | | | |
| General Government | \$ 6,940,380 | \$ 7,727,570 | \$ 787,190 | 11.3% |
| Public Safety | 5,369,720 | 5,800,660 | 430,940 | 8.0% |
| Public Works | 3,996,870 | 4,392,610 | 395,740 | 9.9% |
| Health & Welfare | 1,144,510 | 1,283,600 | 139,090 | 12.2% |
| Culture & Recreation | 1,009,060 | 1,042,970 | 33,910 | 3.4% |
| Mansfield Board of Education | 23,963,290 | 24,801,880 | 838,590 | 3.5% |
| Contingency | 687,350 | 10,000 | (677,350) | (98.5%) |
| Transfers/Other Financing Uses | 5,566,690 | 6,797,550 | 1,230,860 | 22.1% |
| Total Town of Mansfield | 48,677,870 | 51,856,840 | 3,178,970 | 6.5% |
| Contributions to Region 19 | <u>\$ 11,607,251</u> | <u>\$ 11,951,245</u> | 343,994 | 3.0% |
| Total General Fund | <u>\$ 60,285,121</u> | <u>\$ 63,808,085</u> | <u>\$ 3,522,964</u> | <u>5.8%</u> |
| Net Increase to Fund Balance | <u>\$ 425,000</u> | <u>\$ -</u> | <u>\$ (425,000)</u> | |

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

| | FY 21/22 Actual | FY 22/23 Adopted | % of Total | FY 23/24 Proposed | % of Total |
|-------------------------------|----------------------|----------------------|---------------|----------------------|---------------|
| Taxes | \$ 36,819,953 | \$ 36,485,246 | 60.1% | \$ 38,502,211 | 60.3% |
| License and Permits | 417,584 | 373,230 | 0.6% | 414,140 | 0.6% |
| Intergovernmental | 23,181,722 | 23,490,200 | 38.7% | 23,460,654 | 36.8% |
| Charges for Services | 207,212 | 194,985 | 0.3% | 185,310 | 0.3% |
| Fines & Assessments | 58,934 | 41,410 | 0.1% | 40,720 | 0.1% |
| Investment Earnings | 98,795 | 50,000 | 0.1% | 825,000 | 1.3% |
| Other Revenues | 105,430 | 72,500 | 0.1% | 77,500 | 0.1% |
| Other Financing Sources | 2,550 | 2,550 | 0.0% | 2,550 | 0.0% |
| Appropriation of Fund Balance | | | | 300,000 | 0.5% |
| | <u>\$ 60,892,181</u> | <u>\$ 60,710,121</u> | 100.0% | <u>\$ 63,808,085</u> | 100.0% |

**Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2023/24**

| | Net Abstract 10/1/2021 | Net Abstract * 10/1/2022 | Change | % Change |
|---------------------|-----------------------------------|-------------------------------------|---------------------|-----------------|
| Real Estate | \$ 979,252,644 | \$ 977,487,344 | \$ (1,765,300) | (0.18%) |
| Personal Property | 101,986,715 | 100,392,328 | (1,594,387) | (1.6%) |
| Motor Vehicles | 107,298,855 | 111,699,670 | 4,400,815 | 4.10% |
| Grand Totals | \$ 1,188,538,214 | \$ 1,189,579,342 | \$ 1,041,128 | 0.09% |

*The Grand List totals for the most recent year is the preliminary figures before March 2023 Board of Assessment Appeal changes.

| | Net Abstract 10/1/2020 | Net Abstract 10/1/2021 | Change | % Change |
|---------------------|-----------------------------------|-----------------------------------|----------------------|-----------------|
| Real Estate | \$ 982,592,290 | \$ 979,252,644 | \$ (3,339,646) | (0.34%) |
| Personal Property | 92,805,350 | 101,986,715 | 9,181,365 | (9.89%) |
| Motor Vehicles | 95,773,819 | 107,298,855 | 11,525,036 | 12.034% |
| Grand Totals | \$ 1,171,171,459 | \$ 1,188,538,214 | \$ 17,366,755 | 1.48% |

**Town of Mansfield
Estimated Tax Warrant and Levy
FY 2023/24**

| Amount to Raise by Taxation | Dollars | Equiv. Mill Rate |
|--|---------------|---------------------|
| 1. Proposed Budget | | |
| Mansfield School Board | \$ 24,801,880 | |
| Town General Government | 27,054,960 | |
| Total Town | 51,856,840 | |
| Region 19 General Fund Contribution | 11,951,245 | |
| Total Expenditure Budgets | \$ 63,808,085 | 53.68 |
| 2. Plus: Fund Balance Reserve | - | |
| 3. Less: | | |
| Tax Related Items | 26,096,830 | |
| Non-Tax Revenues | | |
| App. Of Fund Balance | 300,000 | |
| Total Other Revenues | 26,396,830 | 22.21 |
| Amount to Raise by Taxes (current levy) | \$ 37,411,255 | 31.48 |
| Tax Warrant Computation | | |
| 1. Amount to Raise by Taxes (current levy) | \$ 37,411,255 | 31.48 |
| 2. Amount of Abatement | - | |
| 3. Reserve for Uncollected Taxes | 486,346 | 0.41 |
| 4. Reserve for Tax Appeals | - | |
| 5. Elderly Programs | 22,000 | 0.02 |
| Total Tax Warrant | \$ 37,919,601 | 31.90 |

| Mill Rate Computation | | |
|-----------------------------|---------------|---------|
| 1. Tax Warrant | 37,919,601 | |
| | | = 31.88 |
| 2. Taxable Grand List | 1,189,579,342 | |
| Proposed Mill Rate | 31.88 | |
| Current Mill Rate | 30.38 | |
| Increase (Decrease) | 1.50 | |
| Percent Increase (Decrease) | 4.93% | |

Town of Mansfield
 General Fund
 Schedule of Estimated Changes in Fund Balance - Budgetary Basis
 For the Year Ended June 30, 2023

| | |
|------------|------------------|
| Assigned | \$ - |
| Unassigned | <u>9,291,300</u> |

Fund Balance, July 1, 2022 \$ 9,291,300

| | Original Budget | Amend. | Final Budget | Estimated Actual | Budget Comparison |
|-----------------------------------|--------------------|-------------|-------------------|---------------------|----------------------|
| Total revenues and transfers in | \$ 60,710,121 | \$ - | \$ 60,710,121 | \$ 62,600,000 | \$ (1,889,879) |
| Appropriation of fund balance | | | | | |
| Total Sources | <u>60,710,121</u> | - | <u>60,710,121</u> | <u>62,600,000</u> | <u>(1,889,879)</u> |
| Total expenditures and transfers: | | | | | |
| Town | 24,714,580 | - | 24,714,580 | 24,350,000 | 364,580 |
| Mansfield Board of Education | 23,963,290 | | 23,963,290 | 23,963,290 | - |
| Contribution to Region #19 | <u>11,607,251</u> | | <u>11,607,251</u> | <u>11,607,251</u> | <u>-</u> |
| Total expenditures | <u>60,285,121</u> | - | <u>60,285,121</u> | <u>59,920,541</u> | <u>364,580</u> |
| Budgetary results | <u>\$ 425,000</u> | <u>\$ -</u> | <u>\$ 425,000</u> | <u>\$ 2,679,459</u> | <u>\$ 2,679,459</u> |

Fund balance, June 30, 2023 \$ 11,970,759

| | |
|---------------|-----------------------------|
| Fund balance: | |
| Assigned | \$ - |
| Unassigned | <u>11,970,759</u> |
| | <u><u>\$ 11,970,759</u></u> |

Fund Balance Percentage of Budget 19.98%

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.

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

| Department | Budget 2023/24 | | | Total employees | |
|---------------------------------------|----------------|---------------------|-----------------|-----------------|----------------|
| | Fund | General Other Funds | Total Employees | Est. 2022/23 | Actual 2021/22 |
| General Government: | | | | | |
| Municipal Management | 2.50 | 0.50 | 3.00 | 3.00 | 3.00 |
| Human Resources | 1.93 | 1.07 | 3.00 | 3.00 | 2.54 |
| Town Clerk | 3.00 | | 3.00 | 3.00 | 3.00 |
| Registrars | 2.13 | | 2.13 | 2.13 | 2.13 |
| Finance | 5.50 | 9.21 | 14.71 | 14.71 | 14.50 |
| Information Technology | | 5.00 | 5.00 | 5.00 | 5.00 |
| Planning & Development | 4.00 | | 4.00 | 4.00 | 3.43 |
| Total General Government | 19.06 | 15.78 | 34.84 | 34.84 | 33.60 |
| Public Safety: | | | | | |
| Police | 10.00 | | 10.00 | 10.00 | 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 | 26.00 | 22.00 |
| Building & Housing Inspection | 6.89 | | 6.89 | 5.80 | 5.80 |
| Total Public Safety | 46.97 | 0.45 | 47.42 | 46.33 | 41.33 |
| Public Works: | | | | | |
| Public Works | 30.43 | 2.81 | 33.24 | 33.24 | 30.24 |
| Facilities Management | 2.07 | 0.60 | 2.67 | 2.67 | 2.67 |
| Total Public Works | 32.50 | 3.41 | 35.91 | 35.91 | 32.91 |
| Health & Welfare | | | | | |
| Human Services | 14.29 | 1.20 | 15.49 | 15.49 | 13.80 |
| Total Health & Welfare | 14.29 | 1.20 | 15.49 | 15.49 | 13.80 |
| Culture & Recreation | | | | | |
| Library | 13.26 | | 13.26 | 13.26 | 13.26 |
| Parks & Recreation | | 30.52 | 30.52 | 27.99 | 31.56 |
| Total Culture & Recreation | 13.26 | 30.52 | 43.78 | 41.25 | 44.82 |
| Total Town Personnel | 126.08 | 51.36 | 177.44 | 173.82 | 166.46 |
| Schools: | | | | | |
| Classroom Instruction | 110.60 | | 110.60 | 108.60 | 113.30 |
| Administrators | 7.00 | | 7.00 | 7.00 | 7.00 |
| Library - Certified | 2.00 | | 2.00 | 2.00 | 1.00 |
| Guidance - Certified | 2.00 | | 2.00 | 2.00 | 2.00 |
| Classroom Aides | 69.70 | | 69.70 | 69.70 | 69.20 |
| Secretaries/Singletons | 18.70 | 1.90 | 20.60 | 17.60 | 17.60 |
| Maintenance | 13.15 | 7.76 | 20.91 | 19.91 | 22.77 |
| Nurses | 3.00 | | 3.00 | 3.00 | 4.00 |
| Library and Media | 4.00 | | 4.00 | 4.00 | 7.60 |

| | | | | | |
|------------------------|---------------|-------|---------------|---------------|---------------|
| Total School Personnel | <u>230.15</u> | 9.66 | <u>239.81</u> | <u>233.81</u> | <u>244.47</u> |
| Total Paid Personnel | <u>356.23</u> | 61.02 | <u>417.25</u> | <u>407.63</u> | <u>410.93</u> |

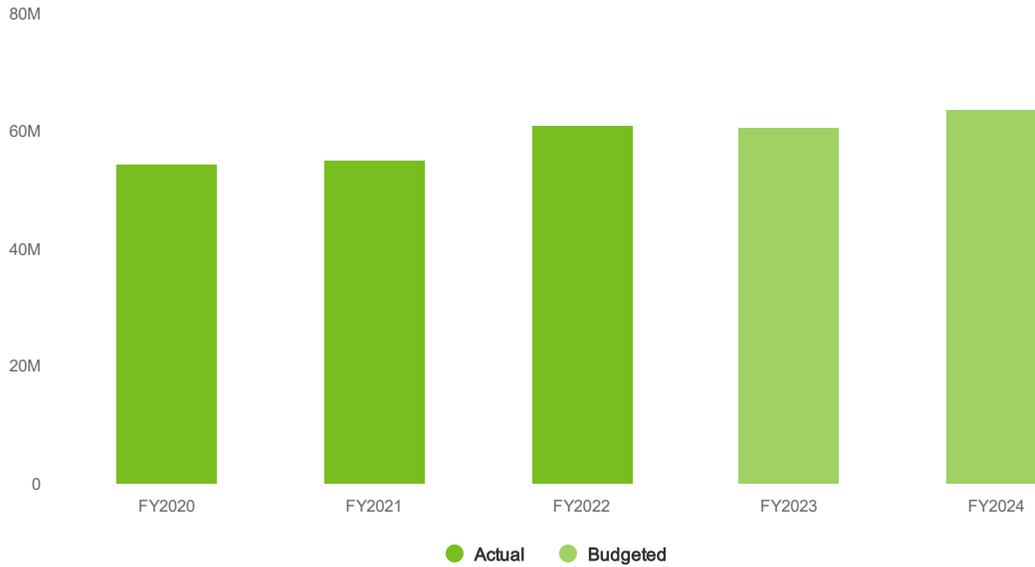
GENERAL FUND REVENUE SUMMARIES



Revenue by Source Summary

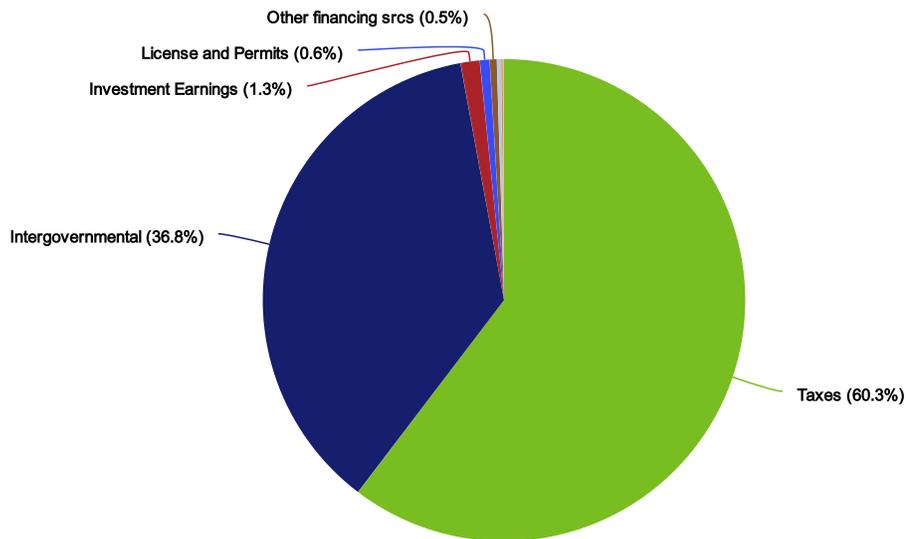
\$63,808,085 **\$3,097,964**
 (5.10% vs. prior year)

Revenue by Source Proposed and Historical Budget vs. Actual

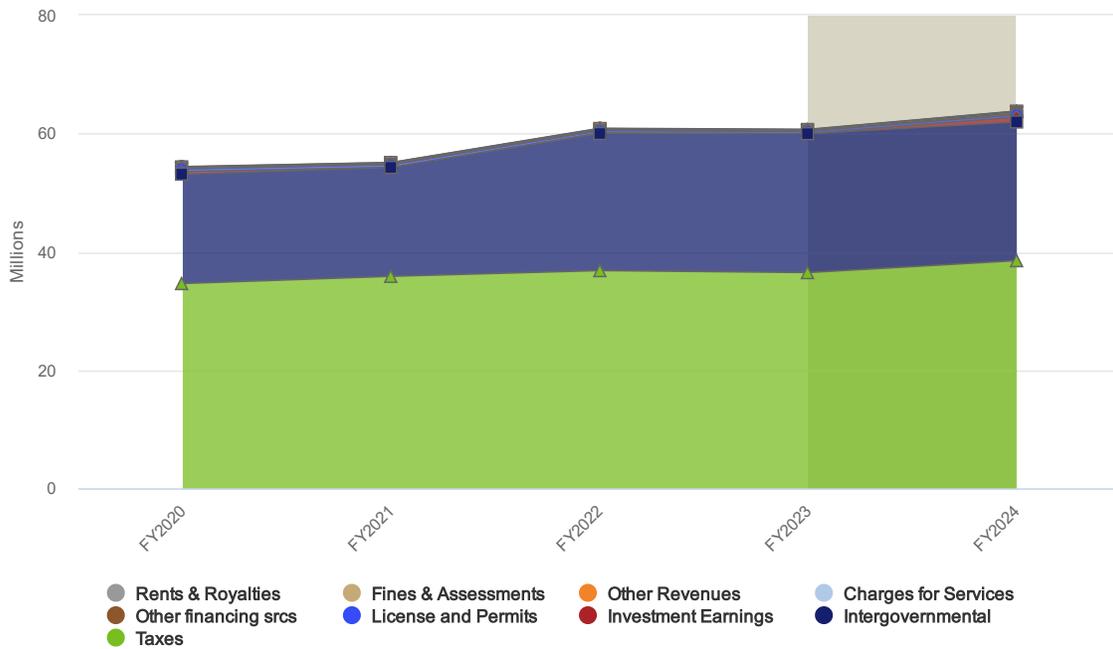


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Revenue Source | | | | | | |
| Taxes | | | | | | |
| General Government | | | | | | |
| Current Year Levy | \$33,792,527.13 | \$34,810,752.62 | \$35,689,516.39 | \$35,472,496.00 | \$37,411,256.00 | 5.5% |
| Prior Year Levy | \$205,412.48 | \$287,009.65 | \$255,718.31 | \$250,000.00 | \$255,500.00 | 2.2% |
| Interest & Lien Fees | \$166,657.58 | \$223,577.26 | \$202,315.52 | \$170,000.00 | \$197,300.00 | 16.1% |
| Motor Vehicle Supplement | \$318,077.56 | \$292,618.53 | \$353,333.89 | \$370,000.00 | \$390,000.00 | 5.4% |
| Susp. Coll. Taxes - Trnsc. | \$6,182.42 | \$6,510.29 | \$6,588.38 | \$6,500.00 | \$6,190.00 | -4.8% |
| Susp. Coll. Int. - Trnsc. | \$5,630.55 | \$8,078.16 | \$7,356.23 | \$7,500.00 | \$6,965.00 | -7.1% |
| Collection Fees | \$16,992.00 | \$14,626.50 | \$18,696.00 | \$18,750.00 | \$15,000.00 | -20% |
| Conveyance Tax | \$119,444.57 | \$210,077.95 | \$286,428.46 | \$190,000.00 | \$220,000.00 | 15.8% |
| Total General Government: | \$34,630,924.29 | \$35,853,250.96 | \$36,819,953.18 | \$36,485,246.00 | \$38,502,211.00 | 5.5% |
| Total Taxes: | \$34,630,924.29 | \$35,853,250.96 | \$36,819,953.18 | \$36,485,246.00 | \$38,502,211.00 | 5.5% |
| License and Permits | | | | | | |
| Public Safety | | | | | | |
| Building Permits | \$288,756.14 | \$179,252.00 | \$213,894.40 | \$160,000.00 | \$200,000.00 | 25% |
| Housing Code Permits | \$158,319.86 | \$230,936.25 | \$155,510.00 | \$175,000.00 | \$175,000.00 | 0% |
| Housing Code Penalties | \$100.00 | \$200.00 | \$200.00 | \$1,000.00 | \$1,000.00 | 0% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Landlord Registrations | \$1,770.00 | \$2,150.00 | \$1,060.00 | \$2,500.00 | \$2,500.00 | 0% |
| Misc Licenses & Permits | \$300.00 | \$300.00 | \$180.00 | \$200.00 | \$200.00 | 0% |
| Total Public Safety: | \$449,246.00 | \$412,838.25 | \$370,844.40 | \$338,700.00 | \$378,700.00 | 11.8% |
| Public Works | | | | | | |
| Sewer Permits | \$250.00 | \$200.00 | \$150.00 | \$250.00 | \$250.00 | 0% |
| Road Permits | \$1,750.00 | \$1,600.00 | \$2,100.00 | \$1,500.00 | \$1,500.00 | 0% |
| Total Public Works: | \$2,000.00 | \$1,800.00 | \$2,250.00 | \$1,750.00 | \$1,750.00 | 0% |
| General Government | | | | | | |
| Sport Licenses | \$82.00 | \$30.00 | \$154.00 | \$40.00 | \$40.00 | 0% |
| Dog Licenses | \$7,937.50 | \$5,581.25 | \$9,768.00 | \$7,900.00 | \$7,900.00 | 0% |
| Misc Licenses & Permits | \$2,710.00 | \$1,340.00 | \$2,705.00 | \$1,590.00 | \$2,500.00 | 57.2% |
| Subdivision Permits | \$0.00 | \$200.00 | \$1,035.00 | \$150.00 | \$150.00 | 0% |
| Zoning/Special Permits | \$13,145.00 | \$45,190.00 | \$26,474.36 | \$20,000.00 | \$20,000.00 | 0% |
| ZBA Applications | \$1,200.00 | \$0.00 | \$0.00 | \$400.00 | \$400.00 | 0% |
| IWA Permits | \$5,852.00 | \$3,825.00 | \$6,225.00 | \$2,500.00 | \$2,500.00 | 0% |
| Adm Cost Reimb-Permits | \$302.00 | \$292.00 | \$248.00 | \$200.00 | \$200.00 | 0% |
| Total General Government: | \$31,228.50 | \$56,458.25 | \$46,609.36 | \$32,780.00 | \$33,690.00 | 2.8% |
| Total License and Permits: | \$482,474.50 | \$471,096.50 | \$419,703.76 | \$373,230.00 | \$414,140.00 | 11% |
| Intergovernmental | | | | | | |
| Public Safety | | | | | | |
| Circuit Court - State Tickets | \$1,050.00 | \$60.00 | \$50.00 | \$500.00 | \$500.00 | 0% |
| Emerg Mgmt Performance Grant | \$13,020.00 | \$20,415.50 | \$0.00 | \$12,900.00 | \$12,900.00 | 0% |
| Total Public Safety: | \$14,070.00 | \$20,475.50 | \$50.00 | \$13,400.00 | \$13,400.00 | 0% |
| Public Works | | | | | | |
| State Support - Town | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Total Public Works: | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Health & Welfare | | | | | | |
| Social Serv Block Grant | \$0.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Total Health & Welfare: | \$0.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| General Government | | | | | | |
| Motor Vehicle Tax Reimbursemen | \$0.00 | \$0.00 | \$0.00 | \$228,580.00 | \$0.00 | -100% |
| Pilot - Colleges/Hospitals | \$7,583.00 | \$7,583.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Pilot - State Property | \$5,566,517.00 | \$5,566,517.00 | \$10,369,767.00 | \$10,471,300.00 | \$10,576,950.00 | 1% |
| Pilot - Select Payment | \$2,630,447.00 | \$2,630,447.00 | \$2,630,447.00 | \$2,630,450.00 | \$3,291,730.00 | 25.1% |
| Pilot - Senior Housing | \$20,228.30 | \$20,228.30 | \$21,856.50 | \$0.00 | \$0.00 | 0% |

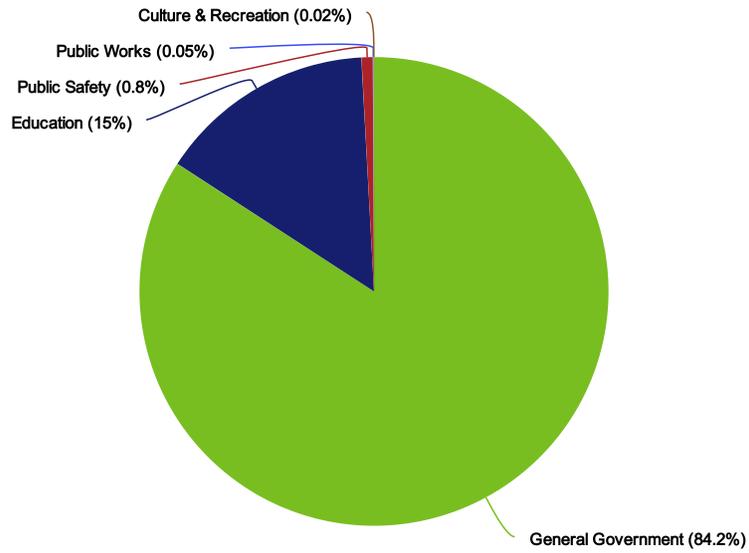
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Municipal Stabilization Grant | \$661,283.00 | \$661,283.00 | \$661,283.00 | \$661,280.00 | \$0.00 | -100% |
| State Support - Other | \$6,841.00 | \$6,841.00 | \$6,841.00 | \$0.00 | \$0.00 | 0% |
| Pilot - Holinko Estates | \$7,525.00 | \$7,525.00 | \$7,525.00 | \$0.00 | \$0.00 | 0% |
| Veterans Reimb | \$6,464.28 | \$5,371.63 | \$4,000.95 | \$3,630.00 | \$3,450.00 | -5% |
| Payment in Lieu of Taxes | \$4,881.00 | \$4,944.00 | \$5,065.00 | \$4,940.00 | \$4,700.00 | -4.9% |
| Disability Exempt Reimb | \$870.68 | \$995.26 | \$888.95 | \$1,000.00 | \$1,000.00 | 0% |
| Judicial Revenue Distribution | \$8,195.00 | \$1,735.00 | \$3,810.00 | \$1,800.00 | \$1,735.00 | -3.6% |
| Total General Government: | \$8,920,835.26 | \$8,913,470.19 | \$13,711,484.40 | \$14,002,980.00 | \$13,879,565.00 | -0.9% |
| Culture & Recreation | | | | | | |
| Library - Connecticutcard/ill | \$15,727.00 | \$13,903.00 | \$12,429.00 | \$13,900.00 | \$12,429.00 | -10.6% |
| Total Culture & Recreation: | \$15,727.00 | \$13,903.00 | \$12,429.00 | \$13,900.00 | \$12,429.00 | -10.6% |
| Education | | | | | | |
| Education Assistance | \$9,559,510.00 | \$9,462,597.00 | \$9,457,759.00 | \$9,459,720.00 | \$9,555,060.00 | 1% |
| Total Education: | \$9,559,510.00 | \$9,462,597.00 | \$9,457,759.00 | \$9,459,720.00 | \$9,555,060.00 | 1% |
| Total Intergovernmental: | \$18,510,142.59 | \$18,410,445.69 | \$23,181,722.40 | \$23,490,200.00 | \$23,460,654.00 | -0.1% |
| Charges for Services | | | | | | |
| Public Safety | | | | | | |
| Redemption/Release Fees | \$555.00 | \$820.00 | \$2,090.00 | \$2,760.00 | \$2,760.00 | 0% |
| Animal Adoption Fees | \$320.00 | \$310.00 | \$370.00 | \$410.00 | \$410.00 | 0% |
| Police Service | \$59,863.10 | \$10,811.00 | \$36,830.51 | \$44,200.00 | \$44,200.00 | 0% |
| Parking Plan Review Fee | \$1,260.00 | \$2,100.00 | \$1,225.00 | \$500.00 | \$300.00 | -40% |
| Copies of Records | \$130.00 | \$0.00 | \$40.00 | \$250.00 | \$250.00 | 0% |
| Fire Safety Code Fees | \$59,224.88 | \$12,006.75 | \$22,122.25 | \$20,000.00 | \$20,000.00 | 0% |
| Total Public Safety: | \$121,352.98 | \$26,047.75 | \$62,677.76 | \$68,120.00 | \$67,920.00 | -0.3% |
| Public Works | | | | | | |
| Charge For Services | \$0.00 | \$154.60 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Blue Prints | \$20.00 | \$10.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Day Care Grounds Maintenance | \$19,160.00 | \$19,540.00 | \$21,500.00 | \$22,145.00 | \$22,810.00 | 3% |
| Celeron Sq Assoc Bikepath Main | \$2,700.00 | \$2,700.00 | \$2,700.00 | \$2,700.00 | \$2,700.00 | 0% |
| Charge For Services | \$4,982.12 | \$1,538.08 | \$9,076.15 | \$3,500.00 | \$3,500.00 | 0% |
| Charge For Services | \$288.00 | \$0.00 | \$5,167.00 | \$0.00 | \$0.00 | 0% |
| Total Public Works: | \$27,150.12 | \$23,942.68 | \$38,443.15 | \$28,545.00 | \$29,210.00 | 2.3% |
| General Government | | | | | | |
| Copies of Records | \$168.00 | \$0.00 | \$119.00 | \$110.00 | \$40.00 | -63.6% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Cash Overage/Shortage | \$8.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Copies of Records | \$32.50 | \$8.00 | \$130.50 | \$10.00 | \$20.00 | 100% |
| Recording | \$54,684.00 | \$83,997.00 | \$73,366.00 | \$65,000.00 | \$65,000.00 | 0% |
| Copies of Records | \$12,860.50 | \$14,743.04 | \$14,489.27 | \$19,880.00 | \$10,100.00 | -49.2% |
| Vital Statistics | \$14,501.00 | \$16,101.00 | \$16,770.00 | \$12,000.00 | \$12,000.00 | 0% |
| Zoning Regulations | \$53.00 | \$138.00 | \$100.00 | \$100.00 | \$100.00 | 0% |
| Total General Government: | \$82,307.00 | \$114,987.04 | \$104,974.77 | \$97,100.00 | \$87,260.00 | -10.1% |
| | | | | | | |
| Culture & Recreation | | | | | | |
| Charge For Services | \$1,223.73 | \$642.84 | \$820.06 | \$1,000.00 | \$700.00 | -30% |
| Notary Fees | \$85.00 | \$135.00 | \$296.20 | \$220.00 | \$220.00 | 0% |
| Total Culture & Recreation: | \$1,308.73 | \$777.84 | \$1,116.26 | \$1,220.00 | \$920.00 | -24.6% |
| Total Charges for Services: | \$232,118.83 | \$165,755.31 | \$207,211.94 | \$194,985.00 | \$185,310.00 | -5% |
| | | | | | | |
| Fines & Assessments | | | | | | |
| Public Safety | | | | | | |
| Parking Tickets - Town | \$60.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Town Prk Fines-Storrs Center | \$8,464.77 | \$4,195.17 | \$5,548.90 | \$8,000.00 | \$8,000.00 | 0% |
| Nuisance Ordinance | \$9,230.00 | \$5,250.00 | \$8,250.00 | \$15,000.00 | \$15,000.00 | 0% |
| Possession Alcohol Ordinance | \$270.00 | \$90.00 | \$180.00 | \$300.00 | \$300.00 | 0% |
| Open Liquor Container Ordin | \$0.00 | \$0.00 | \$0.00 | \$1,700.00 | \$1,700.00 | 0% |
| Building Fines | \$25,008.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Landlord Registration Penalty | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$100.00 | 0% |
| Ordinance Violation Penalty | \$18,040.35 | \$6,352.70 | \$42,758.97 | \$15,000.00 | \$15,000.00 | 0% |
| Violation Revenue | \$0.00 | \$90.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Total Public Safety: | \$61,073.12 | \$15,977.87 | \$56,737.87 | \$40,100.00 | \$40,100.00 | 0% |
| | | | | | | |
| General Government | | | | | | |
| Citations And Fines | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 | 0% |
| Total General Government: | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 | 0% |
| | | | | | | |
| Culture & Recreation | | | | | | |
| Fines On Overdue Books | \$846.43 | \$120.17 | \$89.98 | \$50.00 | \$120.00 | 140% |
| Lost & Damaged Books/Materials | \$1,427.10 | \$1,010.04 | \$1,706.61 | \$1,260.00 | \$500.00 | -60.3% |
| Total Culture & Recreation: | \$2,273.53 | \$1,130.21 | \$1,796.59 | \$1,310.00 | \$620.00 | -52.7% |
| Total Fines & Assessments: | \$63,346.65 | \$17,108.08 | \$58,934.46 | \$41,410.00 | \$40,720.00 | -1.7% |
| | | | | | | |
| Investment Earnings | | | | | | |
| General Government | | | | | | |

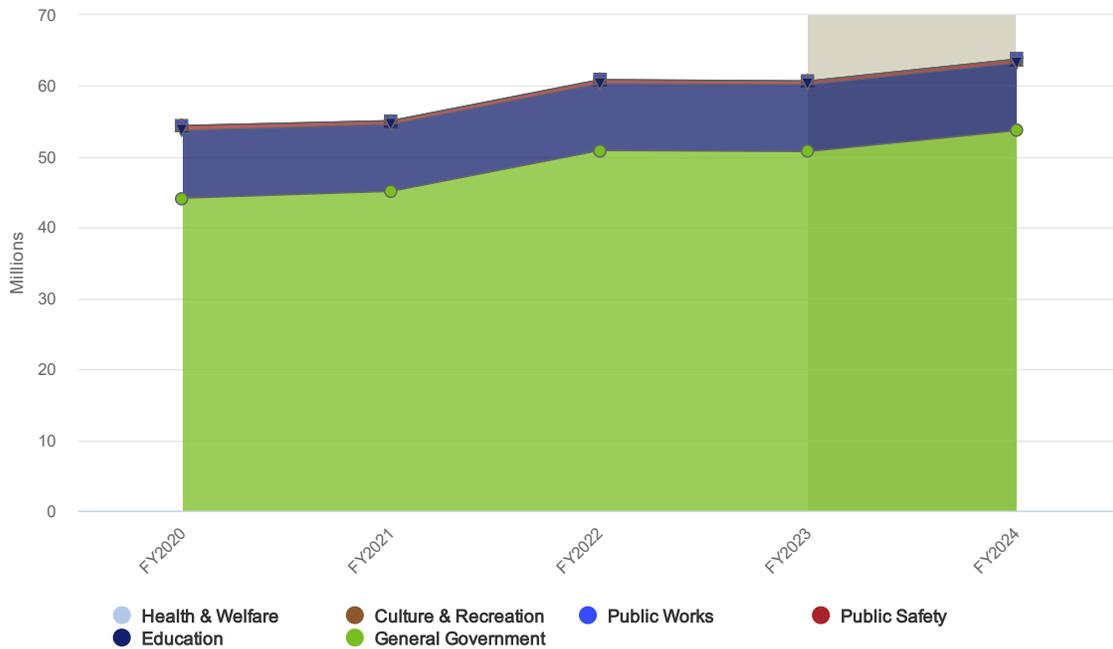
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Interest Income | \$416,384.08 | \$26,200.60 | \$98,794.79 | \$50,000.00 | \$825,000.00 | 1,550% |
| Total General Government: | \$416,384.08 | \$26,200.60 | \$98,794.79 | \$50,000.00 | \$825,000.00 | 1,550% |
| Total Investment Earnings: | \$416,384.08 | \$26,200.60 | \$98,794.79 | \$50,000.00 | \$825,000.00 | 1,550% |
| | | | | | | |
| Rents & Royalties | | | | | | |
| Public Works | | | | | | |
| Rent - Town Hall | \$400.00 | \$0.00 | \$25.00 | \$0.00 | \$0.00 | 0% |
| Total Public Works: | \$400.00 | \$0.00 | \$25.00 | \$0.00 | \$0.00 | 0% |
| Total Rents & Royalties: | \$400.00 | \$0.00 | \$25.00 | \$0.00 | \$0.00 | 0% |
| | | | | | | |
| Other Revenues | | | | | | |
| Public Safety | | | | | | |
| Other | \$0.00 | \$0.00 | \$2,650.00 | \$0.00 | \$0.00 | 0% |
| Total Public Safety: | \$0.00 | \$0.00 | \$2,650.00 | \$0.00 | \$0.00 | 0% |
| | | | | | | |
| General Government | | | | | | |
| Telecom Services Payment | \$199.80 | \$28,236.85 | \$26,418.89 | \$30,000.00 | \$25,000.00 | -16.7% |
| Other | \$19,999.24 | \$47,165.91 | \$13,301.88 | \$2,500.00 | \$2,500.00 | 0% |
| Other | \$0.00 | \$0.00 | \$105.00 | \$0.00 | \$0.00 | 0% |
| Consultant Fees Reimbursement | \$53,267.50 | \$81,989.50 | \$62,929.50 | \$40,000.00 | \$50,000.00 | 25% |
| Total General Government: | \$73,466.54 | \$157,392.26 | \$102,755.27 | \$72,500.00 | \$77,500.00 | 6.9% |
| | | | | | | |
| Total Other Revenues: | \$73,466.54 | \$157,392.26 | \$105,405.27 | \$72,500.00 | \$77,500.00 | 6.9% |
| | | | | | | |
| Other financing srcs | | | | | | |
| General Government | | | | | | |
| Approp. of Fund Balance | | | | | \$300,000.00 | N/A |
| School Cafeteria | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | 0% |
| Total General Government: | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$302,550.00 | 11,764.7% |
| | | | | | | |
| Total Other financing srcs: | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$302,550.00 | 11,764.7% |
| Total Revenue Source: | \$54,411,807.48 | \$55,103,799.40 | \$60,894,300.80 | \$60,710,121.00 | \$63,808,085.00 | 5.1% |

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| Revenue | | | | | | |
| Public Safety | | | | | | |
| Animal Control | | | | | | |
| Charges for Services | | | | | | |
| Redemption/Release Fees | \$555.00 | \$820.00 | \$2,090.00 | \$2,760.00 | \$2,760.00 | 0% |
| Animal Adoption Fees | \$320.00 | \$310.00 | \$370.00 | \$410.00 | \$410.00 | 0% |
| Total Charges for Services: | \$875.00 | \$1,130.00 | \$2,460.00 | \$3,170.00 | \$3,170.00 | 0% |
| | | | | | | |
| Total Animal Control: | \$875.00 | \$1,130.00 | \$2,460.00 | \$3,170.00 | \$3,170.00 | 0% |
| | | | | | | |
| Police Services | | | | | | |
| Intergovernmental | | | | | | |
| Circuit Court - State Tickets | \$1,050.00 | \$60.00 | \$50.00 | \$500.00 | \$500.00 | 0% |
| Total Intergovernmental: | \$1,050.00 | \$60.00 | \$50.00 | \$500.00 | \$500.00 | 0% |
| | | | | | | |
| Charges for Services | | | | | | |
| Police Service | \$59,863.10 | \$10,811.00 | \$36,830.51 | \$44,200.00 | \$44,200.00 | 0% |
| Total Charges for Services: | \$59,863.10 | \$10,811.00 | \$36,830.51 | \$44,200.00 | \$44,200.00 | 0% |
| | | | | | | |
| Fines & Assessments | | | | | | |
| Parking Tickets - Town | \$60.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Town Prk Fines-Storrs Center | \$8,464.77 | \$4,195.17 | \$5,548.90 | \$8,000.00 | \$8,000.00 | 0% |
| Nuisance Ordinance | \$9,230.00 | \$5,250.00 | \$8,250.00 | \$15,000.00 | \$15,000.00 | 0% |
| Possession Alcohol Ordinance | \$270.00 | \$90.00 | \$180.00 | \$300.00 | \$300.00 | 0% |
| Open Liquor Container Ordin | \$0.00 | \$0.00 | \$0.00 | \$1,700.00 | \$1,700.00 | 0% |
| Total Fines & Assessments: | \$18,024.77 | \$9,535.17 | \$13,978.90 | \$25,000.00 | \$25,000.00 | 0% |
| | | | | | | |
| Other Revenues | | | | | | |
| Other | \$0.00 | \$0.00 | \$2,650.00 | \$0.00 | \$0.00 | 0% |
| Total Other Revenues: | \$0.00 | \$0.00 | \$2,650.00 | \$0.00 | \$0.00 | 0% |
| Total Police Services: | \$78,937.87 | \$20,406.17 | \$53,509.41 | \$69,700.00 | \$69,700.00 | 0% |
| | | | | | | |
| Emergency Management | | | | | | |
| Intergovernmental | | | | | | |
| Emerg Mgmt Performance Grant | \$13,020.00 | \$20,415.50 | \$0.00 | \$12,900.00 | \$12,900.00 | 0% |
| Total Intergovernmental: | \$13,020.00 | \$20,415.50 | \$0.00 | \$12,900.00 | \$12,900.00 | 0% |
| Total Emergency Management: | \$13,020.00 | \$20,415.50 | \$0.00 | \$12,900.00 | \$12,900.00 | 0% |
| | | | | | | |
| Building Inspection | | | | | | |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| License and Permits | | | | | | |
| Building Permits | \$288,756.14 | \$179,252.00 | \$213,894.40 | \$160,000.00 | \$200,000.00 | 25% |
| Housing Code Permits | \$158,319.86 | \$230,936.25 | \$155,510.00 | \$175,000.00 | \$175,000.00 | 0% |
| Housing Code Penalties | \$100.00 | \$200.00 | \$200.00 | \$1,000.00 | \$1,000.00 | 0% |
| Landlord Registrations | \$1,770.00 | \$2,150.00 | \$1,060.00 | \$2,500.00 | \$2,500.00 | 0% |
| Total License and Permits: | \$448,946.00 | \$412,538.25 | \$370,664.40 | \$338,500.00 | \$378,500.00 | 11.8% |
| | | | | | | |
| Charges for Services | | | | | | |
| Parking Plan Review Fee | \$1,260.00 | \$2,100.00 | \$1,225.00 | \$500.00 | \$300.00 | -40% |
| Copies of Records | \$130.00 | \$0.00 | \$40.00 | \$250.00 | \$250.00 | 0% |
| Total Charges for Services: | \$1,390.00 | \$2,100.00 | \$1,265.00 | \$750.00 | \$550.00 | -26.7% |
| | | | | | | |
| Fines & Assessments | | | | | | |
| Building Fines | \$25,008.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Landlord Registration Penalty | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$100.00 | 0% |
| Ordinance Violation Penalty | \$18,040.35 | \$6,352.70 | \$42,758.97 | \$15,000.00 | \$15,000.00 | 0% |
| Total Fines & Assessments: | \$43,048.35 | \$6,352.70 | \$42,758.97 | \$15,100.00 | \$15,100.00 | 0% |
| Total Building Inspection: | \$493,384.35 | \$420,990.95 | \$414,688.37 | \$354,350.00 | \$394,150.00 | 11.2% |
| | | | | | | |
| Fire Prevention | | | | | | |
| License and Permits | | | | | | |
| Misc Licenses & Permits | \$300.00 | \$300.00 | \$180.00 | \$200.00 | \$200.00 | 0% |
| Total License and Permits: | \$300.00 | \$300.00 | \$180.00 | \$200.00 | \$200.00 | 0% |
| | | | | | | |
| Charges for Services | | | | | | |
| Fire Safety Code Fees | \$59,224.88 | \$12,006.75 | \$22,122.25 | \$20,000.00 | \$20,000.00 | 0% |
| Total Charges for Services: | \$59,224.88 | \$12,006.75 | \$22,122.25 | \$20,000.00 | \$20,000.00 | 0% |
| | | | | | | |
| Fines & Assessments | | | | | | |
| Violation Revenue | \$0.00 | \$90.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Total Fines & Assessments: | \$0.00 | \$90.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Total Fire Prevention: | \$59,524.88 | \$12,396.75 | \$22,302.25 | \$20,200.00 | \$20,200.00 | 0% |
| | | | | | | |
| Total Public Safety: | \$645,742.10 | \$475,339.37 | \$492,960.03 | \$460,320.00 | \$500,120.00 | 8.6% |
| | | | | | | |
| Public Works | | | | | | |
| PW Admin/Super/Operations | | | | | | |
| License and Permits | | | | | | |
| Sewer Permits | \$250.00 | \$200.00 | \$150.00 | \$250.00 | \$250.00 | 0% |
| Road Permits | \$1,750.00 | \$1,600.00 | \$2,100.00 | \$1,500.00 | \$1,500.00 | 0% |
| Total License and Permits: | \$2,000.00 | \$1,800.00 | \$2,250.00 | \$1,750.00 | \$1,750.00 | 0% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| Intergovernmental | | | | | | |
| State Support - Town | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Total Intergovernmental: | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Charges for Services | | | | | | |
| Charge For Services | \$0.00 | \$154.60 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Blue Prints | \$20.00 | \$10.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Day Care Grounds Maintenance | \$19,160.00 | \$19,540.00 | \$21,500.00 | \$22,145.00 | \$22,810.00 | 3% |
| Celeron Sq Assoc Bikepath Main | \$2,700.00 | \$2,700.00 | \$2,700.00 | \$2,700.00 | \$2,700.00 | 0% |
| Total Charges for Services: | \$21,880.00 | \$22,404.60 | \$24,200.00 | \$25,045.00 | \$25,710.00 | 2.7% |
| Total PW Admin/Super/Operations: | \$23,880.00 | \$24,204.60 | \$26,450.00 | \$26,995.00 | \$27,660.00 | 2.5% |
| Equipment Maintenance | | | | | | |
| Charges for Services | | | | | | |
| Charge For Services | \$4,982.12 | \$1,538.08 | \$9,076.15 | \$3,500.00 | \$3,500.00 | 0% |
| Total Charges for Services: | \$4,982.12 | \$1,538.08 | \$9,076.15 | \$3,500.00 | \$3,500.00 | 0% |
| Total Equipment Maintenance: | \$4,982.12 | \$1,538.08 | \$9,076.15 | \$3,500.00 | \$3,500.00 | 0% |
| Facilities Management | | | | | | |
| Charges for Services | | | | | | |
| Charge For Services | \$288.00 | \$0.00 | \$5,167.00 | \$0.00 | \$0.00 | 0% |
| Total Charges for Services: | \$288.00 | \$0.00 | \$5,167.00 | \$0.00 | \$0.00 | 0% |
| Rents & Royalties | | | | | | |
| Rent - Town Hall | \$400.00 | \$0.00 | \$25.00 | \$0.00 | \$0.00 | 0% |
| Total Rents & Royalties: | \$400.00 | \$0.00 | \$25.00 | \$0.00 | \$0.00 | 0% |
| Total Facilities Management: | \$688.00 | \$0.00 | \$5,192.00 | \$0.00 | \$0.00 | 0% |
| Total Public Works: | \$29,550.12 | \$25,742.68 | \$40,718.15 | \$30,495.00 | \$31,160.00 | 2.2% |
| Health & Welfare | | | | | | |
| Human Services | | | | | | |
| Intergovernmental | | | | | | |
| Social Serv Block Grant | \$0.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Total Intergovernmental: | \$0.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Total Human Services: | \$0.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--|-----------------------|-----------------------|------------------------|------------------------|------------------------|---|
| Total Health & Welfare: | \$0.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| General Government | | | | | | |
| Legislative | | | | | | |
| Other financing srcs | | | | | | |
| Approp. of Fund Balance | | | | | \$300,000.00 | N/A |
| Total Other financing srcs: | | | | | \$300,000.00 | N/A |
| Total Legislative: | | | | | \$300,000.00 | N/A |
| Accounting & Disbursements | | | | | | |
| Intergovernmental | | | | | | |
| Motor Vehicle Tax Reimbursemen | \$0.00 | \$0.00 | \$0.00 | \$228,580.00 | \$0.00 | -100% |
| Pilot - Colleges/Hospitals | \$7,583.00 | \$7,583.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Pilot - State Property | \$5,566,517.00 | \$5,566,517.00 | \$10,369,767.00 | \$10,471,300.00 | \$10,576,950.00 | 1% |
| Pilot - Select Payment | \$2,630,447.00 | \$2,630,447.00 | \$2,630,447.00 | \$2,630,450.00 | \$3,291,730.00 | 25.1% |
| Pilot - Senior Housing | \$20,228.30 | \$20,228.30 | \$21,856.50 | \$0.00 | \$0.00 | 0% |
| Municipal Stabilization Grant | \$661,283.00 | \$661,283.00 | \$661,283.00 | \$661,280.00 | \$0.00 | -100% |
| State Support - Other | \$6,841.00 | \$6,841.00 | \$6,841.00 | \$0.00 | \$0.00 | 0% |
| Pilot - Holinko Estates | \$7,525.00 | \$7,525.00 | \$7,525.00 | \$0.00 | \$0.00 | 0% |
| Total Intergovernmental: | \$8,900,424.30 | \$8,900,424.30 | \$13,697,719.50 | \$13,991,610.00 | \$13,868,680.00 | -0.9% |
| Investment Earnings | | | | | | |
| Interest Income | \$416,384.08 | \$26,200.60 | \$98,794.79 | \$50,000.00 | \$825,000.00 | 1,550% |
| Total Investment Earnings: | \$416,384.08 | \$26,200.60 | \$98,794.79 | \$50,000.00 | \$825,000.00 | 1,550% |
| Other Revenues | | | | | | |
| Telecom Services Payment | \$199.80 | \$28,236.85 | \$26,418.89 | \$30,000.00 | \$25,000.00 | -16.7% |
| Other | \$19,999.24 | \$47,165.91 | \$13,301.88 | \$2,500.00 | \$2,500.00 | 0% |
| Total Other Revenues: | \$20,199.04 | \$75,402.76 | \$39,720.77 | \$32,500.00 | \$27,500.00 | -15.4% |
| Total Accounting & Disbursements: | \$9,337,007.42 | \$9,002,027.66 | \$13,836,235.06 | \$14,074,110.00 | \$14,721,180.00 | 4.6% |
| Property Assessment | | | | | | |
| Intergovernmental | | | | | | |
| Veterans Reimb | \$6,464.28 | \$5,371.63 | \$4,000.95 | \$3,630.00 | \$3,450.00 | -5% |
| Total Intergovernmental: | \$6,464.28 | \$5,371.63 | \$4,000.95 | \$3,630.00 | \$3,450.00 | -5% |
| Charges for Services | | | | | | |
| Copies of Records | \$168.00 | \$0.00 | \$119.00 | \$110.00 | \$40.00 | -63.6% |
| Total Charges for Services: | \$168.00 | \$0.00 | \$119.00 | \$110.00 | \$40.00 | -63.6% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Other Revenues | | | | | | |
| Other | \$0.00 | \$0.00 | \$105.00 | \$0.00 | \$0.00 | 0% |
| Total Other Revenues: | \$0.00 | \$0.00 | \$105.00 | \$0.00 | \$0.00 | 0% |
| Total Property Assessment: | \$6,632.28 | \$5,371.63 | \$4,224.95 | \$3,740.00 | \$3,490.00 | -6.7% |
| | | | | | | |
| Revenue Collections | | | | | | |
| Taxes | | | | | | |
| Current Year Levy | \$33,792,527.13 | \$34,810,752.62 | \$35,689,516.39 | \$35,472,496.00 | \$37,411,256.00 | 5.5% |
| Prior Year Levy | \$205,412.48 | \$287,009.65 | \$255,718.31 | \$250,000.00 | \$255,500.00 | 2.2% |
| Interest & Lien Fees | \$166,657.58 | \$223,577.26 | \$202,315.52 | \$170,000.00 | \$197,300.00 | 16.1% |
| Motor Vehicle Supplement | \$318,077.56 | \$292,618.53 | \$353,333.89 | \$370,000.00 | \$390,000.00 | 5.4% |
| Susp. Coll. Taxes - Trnsc. | \$6,182.42 | \$6,510.29 | \$6,588.38 | \$6,500.00 | \$6,190.00 | -4.8% |
| Susp. Coll. Int. - Trnsc. | \$5,630.55 | \$8,078.16 | \$7,356.23 | \$7,500.00 | \$6,965.00 | -7.1% |
| Collection Fees | \$16,992.00 | \$14,626.50 | \$18,696.00 | \$18,750.00 | \$15,000.00 | -20% |
| Total Taxes: | \$34,511,479.72 | \$35,643,173.01 | \$36,533,524.72 | \$36,295,246.00 | \$38,282,211.00 | 5.5% |
| | | | | | | |
| Intergovernmental | | | | | | |
| Payment in Lieu of Taxes | \$4,881.00 | \$4,944.00 | \$5,065.00 | \$4,940.00 | \$4,700.00 | -4.9% |
| Disability Exempt Reimb | \$870.68 | \$995.26 | \$888.95 | \$1,000.00 | \$1,000.00 | 0% |
| Judicial Revenue Distribution | \$8,195.00 | \$1,735.00 | \$3,810.00 | \$1,800.00 | \$1,735.00 | -3.6% |
| Total Intergovernmental: | \$13,946.68 | \$7,674.26 | \$9,763.95 | \$7,740.00 | \$7,435.00 | -3.9% |
| | | | | | | |
| Charges for Services | | | | | | |
| Cash Overage/Shortage | \$8.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Copies of Records | \$32.50 | \$8.00 | \$130.50 | \$10.00 | \$20.00 | 100% |
| Total Charges for Services: | \$40.50 | \$8.00 | \$130.50 | \$10.00 | \$20.00 | 100% |
| | | | | | | |
| Total Revenue Collections: | \$34,525,466.90 | \$35,650,855.27 | \$36,543,419.17 | \$36,302,996.00 | \$38,289,666.00 | 5.5% |
| | | | | | | |
| Information Technology | | | | | | |
| Other financing srcs | | | | | | |
| School Cafeteria | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | 0% |
| Total Other financing srcs: | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | 0% |
| Total Information Technology: | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | 0% |
| | | | | | | |
| Town Clerk | | | | | | |
| Taxes | | | | | | |
| Conveyance Tax | \$119,444.57 | \$210,077.95 | \$286,428.46 | \$190,000.00 | \$220,000.00 | 15.8% |
| Total Taxes: | \$119,444.57 | \$210,077.95 | \$286,428.46 | \$190,000.00 | \$220,000.00 | 15.8% |
| | | | | | | |
| License and Permits | | | | | | |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Sport Licenses | \$82.00 | \$30.00 | \$154.00 | \$40.00 | \$40.00 | 0% |
| Dog Licenses | \$7,937.50 | \$5,581.25 | \$9,768.00 | \$7,900.00 | \$7,900.00 | 0% |
| Misc Licenses & Permits | \$2,710.00 | \$1,340.00 | \$2,705.00 | \$1,590.00 | \$2,500.00 | 57.2% |
| Total License and Permits: | \$10,729.50 | \$6,951.25 | \$12,627.00 | \$9,530.00 | \$10,440.00 | 9.5% |
| Charges for Services | | | | | | |
| Recording | \$54,684.00 | \$83,997.00 | \$73,366.00 | \$65,000.00 | \$65,000.00 | 0% |
| Copies of Records | \$12,860.50 | \$14,743.04 | \$14,489.27 | \$19,880.00 | \$10,100.00 | -49.2% |
| Vital Statistics | \$14,501.00 | \$16,101.00 | \$16,770.00 | \$12,000.00 | \$12,000.00 | 0% |
| Total Charges for Services: | \$82,045.50 | \$114,841.04 | \$104,625.27 | \$96,880.00 | \$87,100.00 | -10.1% |
| Total Town Clerk: | \$212,219.57 | \$331,870.24 | \$403,680.73 | \$296,410.00 | \$317,540.00 | 7.1% |
| Planning & Development | | | | | | |
| License and Permits | | | | | | |
| Subdivision Permits | \$0.00 | \$200.00 | \$1,035.00 | \$150.00 | \$150.00 | 0% |
| Zoning/Special Permits | \$13,145.00 | \$45,190.00 | \$26,474.36 | \$20,000.00 | \$20,000.00 | 0% |
| ZBA Applications | \$1,200.00 | \$0.00 | \$0.00 | \$400.00 | \$400.00 | 0% |
| IWA Permits | \$5,852.00 | \$3,825.00 | \$6,225.00 | \$2,500.00 | \$2,500.00 | 0% |
| Adm Cost Reimb-Permits | \$302.00 | \$292.00 | \$248.00 | \$200.00 | \$200.00 | 0% |
| Total License and Permits: | \$20,499.00 | \$49,507.00 | \$33,982.36 | \$23,250.00 | \$23,250.00 | 0% |
| Charges for Services | | | | | | |
| Zoning Regulations | \$53.00 | \$138.00 | \$100.00 | \$100.00 | \$100.00 | 0% |
| Total Charges for Services: | \$53.00 | \$138.00 | \$100.00 | \$100.00 | \$100.00 | 0% |
| Fines & Assessments | | | | | | |
| Citations And Fines | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 | 0% |
| Total Fines & Assessments: | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 | 0% |
| Other Revenues | | | | | | |
| Consultant Fees Reimbursement | \$53,267.50 | \$81,989.50 | \$62,929.50 | \$40,000.00 | \$50,000.00 | 25% |
| Total Other Revenues: | \$53,267.50 | \$81,989.50 | \$62,929.50 | \$40,000.00 | \$50,000.00 | 25% |
| Total Planning & Development: | \$73,819.50 | \$131,634.50 | \$97,411.86 | \$63,350.00 | \$73,350.00 | 15.8% |
| Total General Government: | \$44,157,695.67 | \$45,124,309.30 | \$50,887,521.77 | \$50,743,156.00 | \$53,707,776.00 | 5.8% |
| Culture & Recreation | | | | | | |
| Library Services | | | | | | |
| Intergovernmental | | | | | | |
| Library - Connecticut/ill | \$15,727.00 | \$13,903.00 | \$12,429.00 | \$13,900.00 | \$12,429.00 | -10.6% |
| Total Intergovernmental: | \$15,727.00 | \$13,903.00 | \$12,429.00 | \$13,900.00 | \$12,429.00 | -10.6% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Charges for Services | | | | | | |
| Charge For Services | \$1,223.73 | \$642.84 | \$820.06 | \$1,000.00 | \$700.00 | -30% |
| Notary Fees | \$85.00 | \$135.00 | \$296.20 | \$220.00 | \$220.00 | 0% |
| Total Charges for Services: | \$1,308.73 | \$777.84 | \$1,116.26 | \$1,220.00 | \$920.00 | -24.6% |
| | | | | | | |
| Fines & Assessments | | | | | | |
| Fines On Overdue Books | \$846.43 | \$120.17 | \$89.98 | \$50.00 | \$120.00 | 140% |
| Lost & Damaged Books/Materials | \$1,427.10 | \$1,010.04 | \$1,706.61 | \$1,260.00 | \$500.00 | -60.3% |
| Total Fines & Assessments: | \$2,273.53 | \$1,130.21 | \$1,796.59 | \$1,310.00 | \$620.00 | -52.7% |
| | | | | | | |
| Total Library Services: | \$19,309.26 | \$15,811.05 | \$15,341.85 | \$16,430.00 | \$13,969.00 | -15% |
| Total Culture & Recreation: | \$19,309.26 | \$15,811.05 | \$15,341.85 | \$16,430.00 | \$13,969.00 | -15% |
| | | | | | | |
| Education | | | | | | |
| Education | | | | | | |
| Intergovernmental | | | | | | |
| Education Assistance | \$9,559,510.00 | \$9,462,597.00 | \$9,457,759.00 | \$9,459,720.00 | \$9,555,060.00 | 1% |
| Total Intergovernmental: | \$9,559,510.00 | \$9,462,597.00 | \$9,457,759.00 | \$9,459,720.00 | \$9,555,060.00 | 1% |
| Total Education: | \$9,559,510.00 | \$9,462,597.00 | \$9,457,759.00 | \$9,459,720.00 | \$9,555,060.00 | 1% |
| Total Education: | \$9,559,510.00 | \$9,462,597.00 | \$9,457,759.00 | \$9,459,720.00 | \$9,555,060.00 | 1% |
| Total Revenue: | \$54,411,807.48 | \$55,103,799.40 | \$60,894,300.80 | \$60,710,121.00 | \$63,808,085.00 | 5.1% |

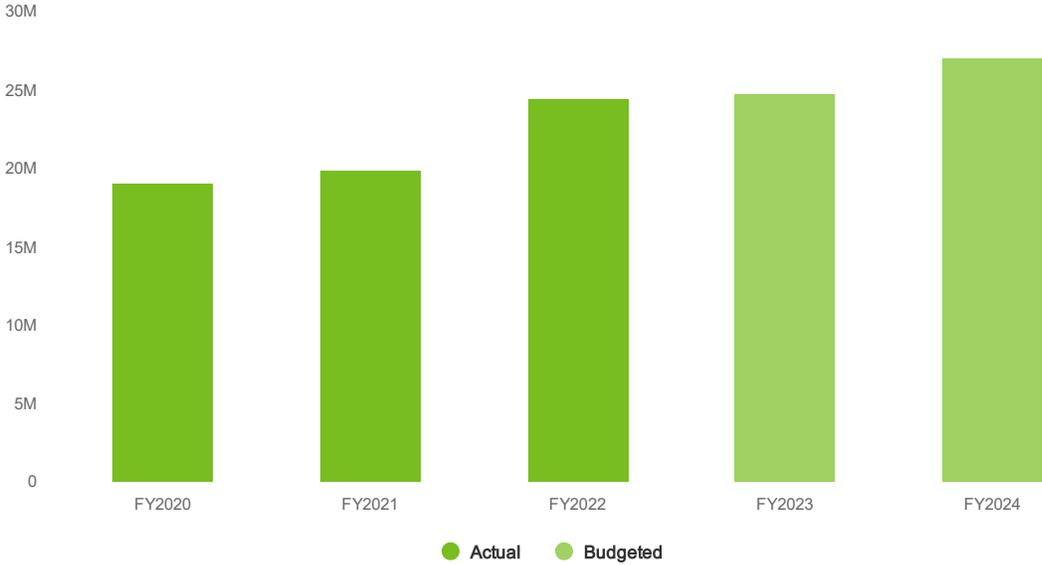
TOWN DEPARTMENTAL ACTIVITIES

General Fund Expenditure Summaries

Expenditures Summary

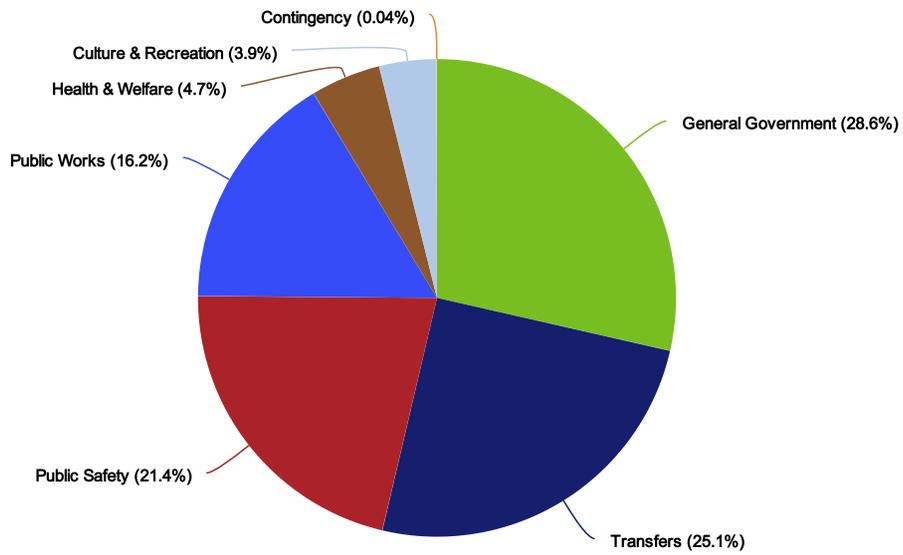
\$27,054,960 **\$2,340,380**
(9.47% vs. prior year)

General Fund Expenditure Summaries Proposed and Historical Budget vs. Actual

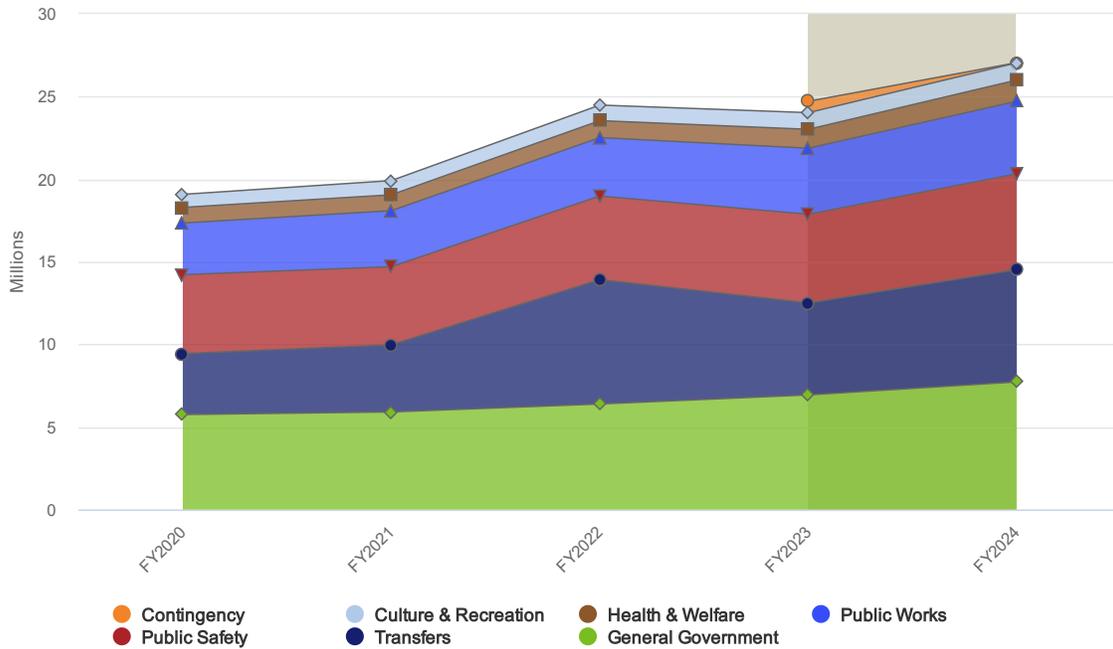


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expenditures | | | | | | |
| General Government | | | | | | |
| Legislative | | | | | | |
| Wages | \$4,247.10 | \$1,593.00 | \$2,376.00 | \$1,600.00 | \$3,000.00 | 87.5% |
| Employee Benefits | \$37,899.00 | \$29,837.50 | \$37,204.00 | \$41,830.00 | \$41,830.00 | 0% |
| Purchase Prof Svcs | \$38,150.00 | \$53,420.00 | \$44,050.00 | \$59,500.00 | \$70,000.00 | 17.6% |
| Purchased Other Svcs | \$13,570.02 | \$9,151.31 | \$20,108.89 | \$11,900.00 | \$14,450.00 | 21.4% |
| Supplies | \$809.94 | \$379.88 | \$840.19 | \$3,500.00 | \$4,150.00 | 18.6% |
| Total Legislative: | \$94,676.06 | \$94,381.69 | \$104,579.08 | \$118,330.00 | \$133,430.00 | 12.8% |
| Municipal Management | | | | | | |
| Wages | \$0.00 | \$244,873.75 | \$282,243.90 | \$288,380.00 | \$296,380.00 | 2.8% |
| Employee Benefits | \$0.00 | \$0.00 | \$3,781.07 | \$7,580.00 | \$9,780.00 | 29% |
| Purchase Prof Svcs | \$0.00 | \$0.00 | \$0.00 | \$20,070.00 | \$1,500.00 | -92.5% |
| Purchased Other Svcs | \$0.00 | \$0.00 | \$509.32 | | \$0.00 | N/A |
| Supplies | \$0.00 | \$0.00 | \$861.34 | \$2,780.00 | \$2,780.00 | 0% |
| Total Municipal Management: | \$0.00 | \$244,873.75 | \$287,395.63 | \$318,810.00 | \$310,440.00 | -2.6% |
| Finance Administration | | | | | | |
| Wages | \$0.00 | \$0.00 | \$950.00 | | \$0.00 | N/A |
| Purchase Prof Svcs | \$461,950.00 | \$482,060.00 | \$488,130.00 | \$530,840.00 | \$550,120.00 | 3.6% |
| Total Finance Administration: | \$461,950.00 | \$482,060.00 | \$489,080.00 | \$530,840.00 | \$550,120.00 | 3.6% |
| Central Services | | | | | | |
| Purchased Other Svcs | \$66,880.14 | \$62,850.00 | \$64,739.85 | \$63,270.00 | \$63,270.00 | 0% |
| Supplies | \$18,979.54 | \$30,241.80 | \$5,498.15 | \$8,450.00 | \$8,450.00 | 0% |
| Total Central Services: | \$85,859.68 | \$93,091.80 | \$70,238.00 | \$71,720.00 | \$71,720.00 | 0% |
| Property Assessment | | | | | | |
| Wages | \$228,534.18 | \$231,504.40 | \$223,452.40 | \$223,640.00 | \$232,760.00 | 4.1% |
| Employee Benefits | \$1,681.35 | \$2,899.12 | \$4,701.20 | \$6,850.00 | \$8,630.00 | 26% |
| Purchase Prof Svcs | \$13,621.39 | \$15,011.96 | \$22,624.90 | \$32,580.00 | \$32,580.00 | 0% |
| Purchased Other Svcs | \$1,679.67 | \$1,716.02 | \$1,866.93 | \$2,820.00 | \$2,460.00 | -12.8% |
| Supplies | \$1,724.43 | \$4,605.73 | \$3,552.62 | \$5,410.00 | \$6,040.00 | 11.6% |
| Total Property Assessment: | \$247,241.02 | \$255,737.23 | \$256,198.05 | \$271,300.00 | \$282,470.00 | 4.1% |
| Revenue Collections | | | | | | |
| Wages | \$157,583.24 | \$165,347.71 | \$176,780.40 | \$164,300.00 | \$187,220.00 | 14% |
| Employee Benefits | \$255.00 | \$900.00 | \$360.00 | \$1,580.00 | \$1,570.00 | -0.6% |
| Purchase Prof Svcs | \$608.23 | \$250.00 | \$250.00 | \$250.00 | \$250.00 | 0% |
| Purchased Other Svcs | \$5,672.64 | \$8,104.47 | \$12,717.24 | \$15,350.00 | \$15,450.00 | 0.7% |
| Supplies | \$478.76 | \$360.86 | \$716.66 | \$1,230.00 | \$1,300.00 | 5.7% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Capital Assets | \$9,490.00 | \$9,490.00 | \$10,165.00 | \$9,800.00 | \$10,600.00 | 8.2% |
| Total Revenue Collections: | \$174,087.87 | \$184,453.04 | \$200,989.30 | \$192,510.00 | \$216,390.00 | 12.4% |
| Town Attorney | | | | | | |
| Purchase Prof Svcs | \$65,631.56 | \$69,150.19 | \$106,719.18 | \$82,500.00 | \$75,000.00 | -9.1% |
| Total Town Attorney: | \$65,631.56 | \$69,150.19 | \$106,719.18 | \$82,500.00 | \$75,000.00 | -9.1% |
| Municipal Mgmt/Human Resources | | | | | | |
| Wages | \$448,735.14 | \$114,368.04 | \$101,861.15 | \$133,420.00 | \$179,610.00 | 34.6% |
| Employee Benefits | \$9,296.74 | \$4,716.92 | \$7,923.31 | \$14,590.00 | \$17,340.00 | 18.8% |
| Purchase Prof Svcs | \$18,393.00 | \$1,617.00 | \$2,572.00 | \$900.00 | \$900.00 | 0% |
| Purchased Prop Svcs | \$3,300.00 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Purchased Other Svcs | \$3,462.57 | \$6,106.34 | \$1,192.84 | \$750.00 | \$500.00 | -33.3% |
| Supplies | \$26,519.08 | \$8,455.60 | \$6,857.62 | \$10,350.00 | \$10,350.00 | 0% |
| Capital Assets | \$267.86 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Total Municipal Mgmt/Human Resources: | \$509,974.39 | \$135,263.90 | \$120,406.92 | \$160,010.00 | \$208,700.00 | 30.4% |
| Employee Benefits | | | | | | |
| Wages | -\$51,596.13 | -\$57,112.17 | -\$53,111.20 | -\$63,690.00 | -\$58,930.00 | -7.5% |
| Employee Benefits | \$3,087,546.79 | \$3,264,014.56 | \$3,713,699.35 | \$3,961,180.00 | \$4,495,300.00 | 13.5% |
| Total Employee Benefits: | \$3,035,950.66 | \$3,206,902.39 | \$3,660,588.15 | \$3,897,490.00 | \$4,436,370.00 | 13.8% |
| Information Technology | | | | | | |
| Purchase Prof Svcs | \$209,860.00 | \$222,540.00 | \$224,500.00 | \$264,250.00 | \$276,190.00 | 4.5% |
| Total Information Technology: | \$209,860.00 | \$222,540.00 | \$224,500.00 | \$264,250.00 | \$276,190.00 | 4.5% |
| Town Clerk | | | | | | |
| Wages | \$189,459.44 | \$201,862.91 | \$208,815.80 | \$218,440.00 | \$230,520.00 | 5.5% |
| Employee Benefits | \$1,145.00 | \$1,904.90 | \$525.44 | \$1,530.00 | \$1,570.00 | 2.6% |
| Purchase Prof Svcs | \$2,754.00 | \$1,195.00 | \$2,000.00 | \$4,600.00 | \$4,600.00 | 0% |
| Purchased Other Svcs | \$23,267.79 | \$23,333.83 | \$10,004.78 | \$24,500.00 | \$24,500.00 | 0% |
| Supplies | \$4,259.83 | \$3,687.38 | \$1,655.74 | \$3,780.00 | \$3,910.00 | 3.4% |
| Capital Assets | \$0.00 | \$0.00 | \$15,811.01 | | \$0.00 | N/A |
| Total Town Clerk: | \$220,886.06 | \$231,984.02 | \$238,812.77 | \$252,850.00 | \$265,100.00 | 4.8% |
| Planning & Development | | | | | | |
| Wages | \$255,382.08 | \$267,796.03 | \$288,278.39 | \$261,640.00 | \$314,720.00 | 20.3% |
| Employee Benefits | \$5,334.77 | \$5,584.78 | \$3,517.35 | \$12,390.00 | \$13,800.00 | 11.4% |
| Purchase Prof Svcs | \$91,491.86 | \$108,150.02 | \$58,896.50 | \$82,500.00 | \$112,500.00 | 36.4% |
| Purchased Other Svcs | \$13,273.03 | \$12,967.65 | \$15,390.15 | \$38,300.00 | \$20,700.00 | -46% |
| Supplies | \$8,098.56 | \$10,284.44 | \$5,929.77 | \$8,370.00 | \$15,700.00 | 87.6% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Total Planning & Development: | \$373,580.30 | \$404,782.92 | \$372,012.16 | \$403,200.00 | \$477,420.00 | 18.4% |
| Insurance | | | | | | |
| Purchased Other Svcs | \$199,953.43 | \$195,450.47 | \$186,861.39 | \$241,130.00 | \$275,330.00 | 14.2% |
| Total Insurance: | \$199,953.43 | \$195,450.47 | \$186,861.39 | \$241,130.00 | \$275,330.00 | 14.2% |
| Probate | | | | | | |
| Purchased Other Svcs | \$10,185.33 | \$9,608.27 | \$10,095.78 | \$10,000.00 | \$10,000.00 | 0% |
| Total Probate: | \$10,185.33 | \$9,608.27 | \$10,095.78 | \$10,000.00 | \$10,000.00 | 0% |
| Boards and Commissions | | | | | | |
| Wages | \$0.00 | \$550.14 | \$0.00 | \$3,810.00 | \$3,810.00 | 0% |
| Miscellaneous | \$871.06 | \$866.10 | \$1,631.96 | \$7,550.00 | \$7,550.00 | 0% |
| Total Boards and Commissions: | \$871.06 | \$1,416.24 | \$1,631.96 | \$11,360.00 | \$11,360.00 | 0% |
| General Elections | | | | | | |
| Wages | \$41,244.30 | \$53,782.04 | \$40,604.64 | \$68,220.00 | \$69,690.00 | 2.2% |
| Employee Benefits | \$1,075.00 | \$450.00 | \$1,070.00 | \$2,550.00 | \$3,010.00 | 18% |
| Purchased Prop Svcs | \$2,125.00 | \$2,000.00 | \$2,250.00 | \$2,500.00 | \$3,000.00 | 20% |
| Purchased Other Svcs | \$11,374.91 | \$17,851.50 | \$13,571.44 | \$34,190.00 | \$44,320.00 | 29.6% |
| Supplies | \$4,799.48 | \$2,671.42 | \$3,079.15 | \$6,620.00 | \$7,510.00 | 13.4% |
| Capital Assets | \$0.00 | \$0.00 | \$125.00 | \$0.00 | \$0.00 | N/A |
| Total General Elections: | \$60,618.69 | \$76,754.96 | \$60,700.23 | \$114,080.00 | \$127,530.00 | 11.8% |
| Total General Government: | \$5,751,326.11 | \$5,908,450.87 | \$6,390,808.60 | \$6,940,380.00 | \$7,727,570.00 | 11.3% |
| Public Safety | | | | | | |
| Animal Control | | | | | | |
| Wages | \$101,253.56 | \$104,774.30 | \$108,493.78 | \$128,910.00 | \$133,070.00 | 3.2% |
| Employee Benefits | \$290.10 | \$328.76 | \$210.70 | \$1,160.00 | \$1,160.00 | 0% |
| Purchase Prof Svcs | \$1,806.54 | \$2,010.63 | \$5,390.05 | \$5,000.00 | \$5,000.00 | 0% |
| Purchased Prop Svcs | \$99.90 | \$8.99 | \$18.58 | \$0.00 | \$0.00 | N/A |
| Purchased Other Svcs | \$2,227.36 | \$2,300.10 | \$2,522.55 | \$2,530.00 | \$12,530.00 | 395.3% |
| Supplies | \$586.48 | \$461.59 | \$317.68 | \$1,350.00 | \$1,350.00 | 0% |
| Total Animal Control: | \$106,263.94 | \$109,884.37 | \$116,953.34 | \$138,950.00 | \$153,110.00 | 10.2% |
| Police Services | | | | | | |
| Wages | \$41,794.43 | \$52,992.46 | \$56,029.55 | \$57,360.00 | \$64,440.00 | 12.3% |
| Employee Benefits | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | \$5,000.00 | N/A |
| Purchased Prop Svcs | \$807.70 | \$625.00 | \$812.00 | \$1,900.00 | \$2,100.00 | 10.5% |
| Purchased Other Svcs | \$1,748,891.47 | \$1,548,179.94 | \$1,594,965.30 | \$1,851,630.00 | \$1,541,970.00 | -16.7% |
| Supplies | \$1,714.65 | \$2,094.27 | \$2,080.58 | \$2,950.00 | \$6,060.00 | 105.4% |
| Capital Assets | \$0.00 | \$0.00 | \$481.42 | \$2,350.00 | \$380.00 | -83.8% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Total Police Services: | \$1,793,208.25 | \$1,603,891.67 | \$1,654,368.85 | \$1,916,190.00 | \$1,619,950.00 | -15.5% |
| Fire & Emergency Services | | | | | | |
| Wages | \$1,882,342.29 | \$2,007,608.24 | \$2,252,941.21 | \$2,141,990.00 | \$2,744,110.00 | 28.1% |
| Employee Benefits | \$52,679.99 | \$59,532.73 | \$58,270.56 | \$65,400.00 | \$82,650.00 | 26.4% |
| Purchase Prof Svcs | \$14,007.74 | \$15,974.86 | \$19,492.80 | \$28,600.00 | \$26,600.00 | -7% |
| Purchased Prop Svcs | \$76,904.08 | \$91,892.74 | \$81,115.16 | \$117,750.00 | \$119,250.00 | 1.3% |
| Purchased Other Svcs | \$98,503.60 | \$100,945.13 | \$103,203.88 | \$103,760.00 | \$106,450.00 | 2.6% |
| Supplies | \$86,045.03 | \$83,752.25 | \$81,472.31 | \$97,980.00 | \$96,980.00 | -1% |
| Capital Assets | \$0.00 | \$0.00 | \$2,173.98 | | \$0.00 | N/A |
| Total Fire & Emergency Services: | \$2,210,482.73 | \$2,359,705.95 | \$2,598,669.90 | \$2,555,480.00 | \$3,176,040.00 | 24.3% |
| Emergency Management | | | | | | |
| Wages | \$65,089.39 | \$63,153.16 | \$65,472.83 | \$71,470.00 | \$73,050.00 | 2.2% |
| Employee Benefits | \$81.18 | \$0.00 | \$0.00 | \$700.00 | \$1,200.00 | 71.4% |
| Purchased Prop Svcs | \$816.95 | \$2,188.00 | \$1,978.00 | \$2,450.00 | \$3,500.00 | 42.9% |
| Supplies | \$34.72 | \$30.02 | \$0.00 | \$1,240.00 | \$1,240.00 | 0% |
| Total Emergency Management: | \$66,022.24 | \$65,371.18 | \$67,450.83 | \$75,860.00 | \$78,990.00 | 4.1% |
| Building Inspection | | | | | | |
| Wages | \$402,926.54 | \$415,325.08 | \$422,905.69 | \$440,920.00 | \$517,890.00 | 17.5% |
| Employee Benefits | \$3,678.27 | \$1,963.14 | \$2,666.87 | \$5,300.00 | \$5,200.00 | -1.9% |
| Purchase Prof Svcs | \$6,112.99 | \$0.00 | \$8,160.75 | \$2,000.00 | \$12,000.00 | 500% |
| Purchased Other Svcs | \$656.90 | \$6,000.00 | \$4,632.97 | \$7,850.00 | \$7,550.00 | -3.8% |
| Supplies | \$1,931.00 | \$1,840.51 | \$2,601.48 | \$5,700.00 | \$5,700.00 | 0% |
| Total Building Inspection: | \$415,305.70 | \$425,128.73 | \$440,967.76 | \$461,770.00 | \$548,340.00 | 18.7% |
| Fire Prevention | | | | | | |
| Wages | \$140,499.58 | \$119,608.93 | \$144,551.49 | \$149,450.00 | \$155,260.00 | 3.9% |
| Employee Benefits | \$2,474.06 | \$1,401.58 | \$2,560.68 | \$8,120.00 | \$6,120.00 | -24.6% |
| Purchased Prop Svcs | \$33,033.47 | \$30,794.48 | \$33,238.32 | \$45,300.00 | \$45,300.00 | 0% |
| Purchased Other Svcs | \$9,607.98 | \$9,780.10 | \$3,770.58 | \$11,000.00 | \$12,000.00 | 9.1% |
| Supplies | \$3,468.99 | \$3,166.29 | \$2,843.96 | \$7,600.00 | \$5,550.00 | -27% |
| Total Fire Prevention: | \$189,084.08 | \$164,751.38 | \$186,965.03 | \$221,470.00 | \$224,230.00 | 1.2% |
| Total Public Safety: | \$4,780,366.94 | \$4,728,733.28 | \$5,065,375.71 | \$5,369,720.00 | \$5,800,660.00 | 8% |
| Public Works | | | | | | |
| PW Admin/Super/Operations | | | | | | |
| Wages | \$1,399,620.76 | \$1,482,099.68 | \$1,568,941.31 | \$1,735,540.00 | \$1,988,790.00 | 14.6% |
| Employee Benefits | \$16,611.09 | \$16,955.00 | \$22,725.68 | \$4,850.00 | \$4,550.00 | -6.2% |
| Purchase Prof Svcs | \$3,810.95 | \$3,869.50 | \$3,791.50 | \$4,400.00 | \$4,400.00 | 0% |

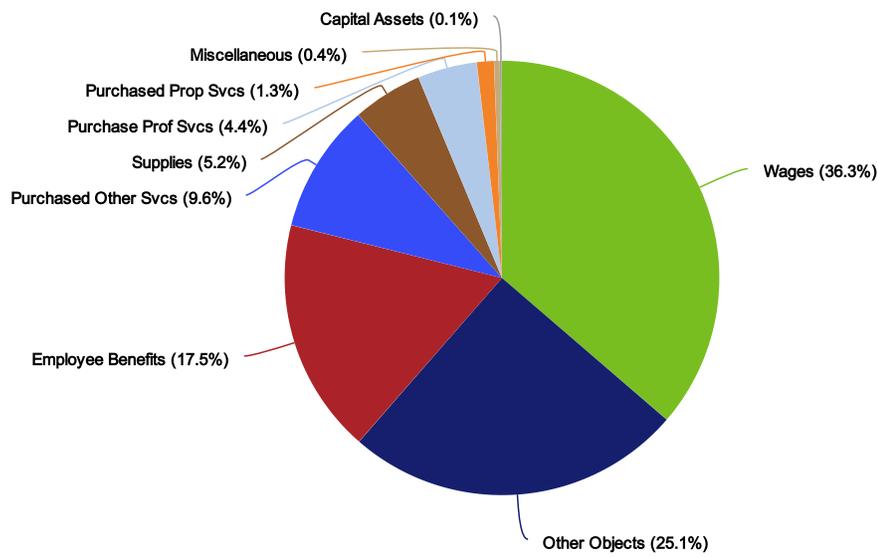
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Purchased Prop Svcs | \$3,380.48 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Purchased Other Svcs | \$89,723.55 | \$93,409.98 | \$78,889.48 | \$122,640.00 | \$124,450.00 | 1.5% |
| Supplies | \$113,843.16 | \$129,209.85 | \$123,443.05 | \$138,350.00 | \$147,550.00 | 6.6% |
| Total PW Admin/Super/Operations: | \$1,626,989.99 | \$1,725,544.01 | \$1,797,791.02 | \$2,005,780.00 | \$2,269,740.00 | 13.2% |
| Road Services | | | | | | |
| Employee Benefits | \$0.00 | \$0.00 | \$348.67 | | \$0.00 | N/A |
| Supplies | \$0.00 | \$57.96 | \$190.56 | | \$0.00 | N/A |
| Total Road Services: | \$0.00 | \$57.96 | \$539.23 | \$0.00 | \$0.00 | 0% |
| Engineering | | | | | | |
| Wages | \$84,285.90 | \$163,423.73 | \$199,682.24 | \$224,420.00 | \$129,320.00 | -42.4% |
| Employee Benefits | \$985.00 | \$617.50 | \$655.00 | \$2,090.00 | \$1,610.00 | -23% |
| Purchase Prof Svcs | \$4,400.00 | \$0.00 | \$2,668.00 | \$4,000.00 | \$4,000.00 | 0% |
| Purchased Other Svcs | \$650.00 | \$650.00 | \$650.00 | \$1,000.00 | \$1,000.00 | 0% |
| Supplies | \$1,186.27 | \$1,104.67 | \$1,363.10 | \$3,250.00 | \$3,250.00 | 0% |
| Total Engineering: | \$91,507.17 | \$165,795.90 | \$205,018.34 | \$234,760.00 | \$139,180.00 | -40.7% |
| Grounds Maintenance | | | | | | |
| Supplies | \$0.00 | -\$9.40 | \$0.00 | | \$0.00 | N/A |
| Total Grounds Maintenance: | \$0.00 | -\$9.40 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Equipment Maintenance | | | | | | |
| Wages | \$191,569.21 | \$212,612.65 | \$190,576.96 | \$232,860.00 | \$282,840.00 | 21.5% |
| Employee Benefits | \$3,052.77 | \$3,803.57 | \$3,585.59 | \$4,270.00 | \$7,100.00 | 66.3% |
| Purchased Other Svcs | \$15,717.94 | \$12,910.81 | \$14,815.40 | \$16,520.00 | \$16,520.00 | 0% |
| Supplies | \$287,943.03 | \$308,454.61 | \$331,184.66 | \$321,600.00 | \$442,600.00 | 37.6% |
| Total Equipment Maintenance: | \$498,282.95 | \$537,781.64 | \$540,162.61 | \$575,250.00 | \$749,060.00 | 30.2% |
| Facilities Management | | | | | | |
| Wages | \$403,164.56 | \$405,937.59 | \$397,558.02 | \$479,390.00 | \$480,450.00 | 0.2% |
| Employee Benefits | \$5,055.63 | \$6,086.78 | \$4,973.52 | \$6,400.00 | \$6,400.00 | 0% |
| Purchased Prop Svcs | \$122,108.55 | \$138,497.49 | \$170,166.18 | \$160,680.00 | \$171,900.00 | 7% |
| Purchased Other Svcs | \$103,749.27 | \$108,108.20 | \$117,621.18 | \$131,900.00 | \$134,550.00 | 2% |
| Supplies | \$278,046.11 | \$303,568.34 | \$296,457.77 | \$402,710.00 | \$441,330.00 | 9.6% |
| Miscellaneous | \$0.00 | \$0.00 | \$6,965.00 | | \$0.00 | N/A |
| Total Facilities Management: | \$912,124.12 | \$962,198.40 | \$993,741.67 | \$1,181,080.00 | \$1,234,630.00 | 4.5% |
| Total Public Works: | \$3,128,904.23 | \$3,391,368.51 | \$3,537,252.87 | \$3,996,870.00 | \$4,392,610.00 | 9.9% |
| Health & Welfare | | | | | | |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--|---------------------|---------------------|-----------------------|-----------------------|-----------------------|---|
| Health Regulation & Inspection | | | | | | |
| Wages | \$0.00 | \$178.86 | \$25.18 | | \$0.00 | N/A |
| Purchased Other Svcs | \$140,443.04 | \$146,769.64 | \$144,893.60 | \$151,420.00 | \$154,190.00 | 1.8% |
| Total Health Regulation & Inspection: | \$140,443.04 | \$146,948.50 | \$144,918.78 | \$151,420.00 | \$154,190.00 | 1.8% |
| Human Services | | | | | | |
| Wages | \$699,033.83 | \$735,085.46 | \$784,247.93 | \$813,770.00 | \$976,710.00 | 20% |
| Employee Benefits | \$5,824.65 | \$4,734.16 | \$3,627.67 | \$15,040.00 | \$14,880.00 | -1.1% |
| Purchase Prof Svcs | \$810.00 | \$0.00 | \$3,775.00 | \$12,000.00 | \$16,000.00 | 33.3% |
| Purchased Other Svcs | \$2,579.67 | \$2,481.00 | \$2,607.83 | \$3,200.00 | \$2,950.00 | -7.8% |
| Supplies | \$17,499.15 | \$16,520.76 | \$15,809.23 | \$24,830.00 | \$21,370.00 | -13.9% |
| Miscellaneous | \$33,244.74 | \$9,177.11 | \$21,671.34 | \$60,000.00 | \$30,000.00 | -50% |
| Total Human Services: | \$758,992.04 | \$767,998.49 | \$831,739.00 | \$928,840.00 | \$1,061,910.00 | 14.3% |
| Grants to Area Agencies | | | | | | |
| Miscellaneous | \$45,800.00 | \$47,000.00 | \$48,500.00 | \$64,250.00 | \$67,500.00 | 5.1% |
| Total Grants to Area Agencies: | \$45,800.00 | \$47,000.00 | \$48,500.00 | \$64,250.00 | \$67,500.00 | 5.1% |
| Total Health & Welfare: | \$945,235.08 | \$961,946.99 | \$1,025,157.78 | \$1,144,510.00 | \$1,283,600.00 | 12.2% |
| Culture & Recreation | | | | | | |
| Library Services | | | | | | |
| Wages | \$630,326.37 | \$675,787.92 | \$747,014.62 | \$797,330.00 | \$818,970.00 | 2.7% |
| Employee Benefits | \$3,088.86 | \$1,252.00 | \$1,885.00 | \$3,780.00 | \$3,340.00 | -11.6% |
| Purchase Prof Svcs | \$5,898.05 | \$6,552.82 | \$7,658.61 | \$7,500.00 | \$8,000.00 | 6.7% |
| Purchased Other Svcs | \$2,411.66 | \$1,977.70 | \$3,226.11 | \$3,450.00 | \$4,210.00 | 22% |
| Supplies | \$115,802.22 | \$142,705.56 | \$151,691.48 | \$167,150.00 | \$178,950.00 | 7.1% |
| Capital Assets | \$30,950.00 | \$30,950.00 | \$32,068.00 | \$29,850.00 | \$29,500.00 | -1.2% |
| Total Library Services: | \$788,477.16 | \$859,226.00 | \$943,543.82 | \$1,009,060.00 | \$1,042,970.00 | 3.4% |
| Total Culture & Recreation: | \$788,477.16 | \$859,226.00 | \$943,543.82 | \$1,009,060.00 | \$1,042,970.00 | 3.4% |
| Contingency | | | | | | |
| Contingency | | | | | | |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 | \$687,350.00 | \$10,000.00 | -98.5% |
| Total Contingency: | \$0.00 | \$0.00 | \$0.00 | \$687,350.00 | \$10,000.00 | -98.5% |
| Total Contingency: | \$0.00 | \$0.00 | \$0.00 | \$687,350.00 | \$10,000.00 | -98.5% |
| Transfers | | | | | | |
| Other Financing Uses | | | | | | |
| Other Objects | \$3,685,820.00 | \$4,062,930.00 | \$7,523,640.00 | \$5,566,690.00 | \$6,797,550.00 | 22.1% |

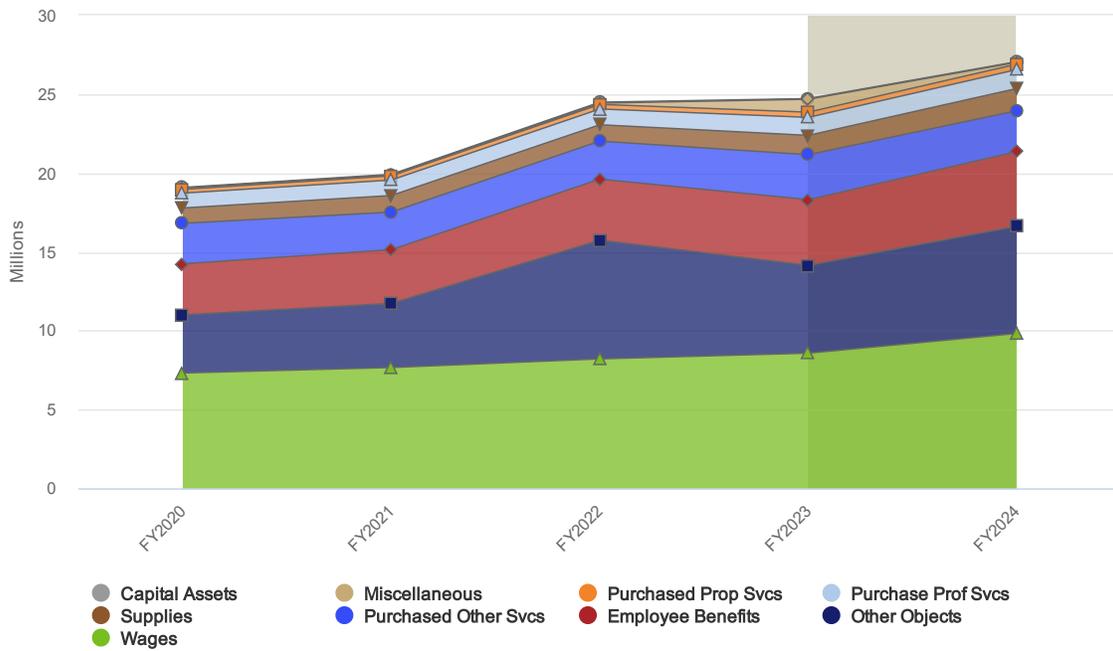
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|
| Total Other Financing Uses: | \$3,685,820.00 | \$4,062,930.00 | \$7,523,640.00 | \$5,566,690.00 | \$6,797,550.00 | 22.1% |
| Total Transfers: | \$3,685,820.00 | \$4,062,930.00 | \$7,523,640.00 | \$5,566,690.00 | \$6,797,550.00 | 22.1% |
| Total Expenditures: | \$19,080,129.52 | \$19,912,655.65 | \$24,485,778.78 | \$24,714,580.00 | \$27,054,960.00 | 9.5% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| General Government | \$1,273,589.35 | \$1,224,565.85 | \$1,272,251.48 | \$1,299,760.00 | \$1,458,780.00 | 12.2% |
| Public Safety | \$2,633,905.79 | \$2,763,462.17 | \$3,050,394.55 | \$2,990,100.00 | \$3,687,820.00 | 23.3% |
| Public Works | \$2,078,640.43 | \$2,264,073.65 | \$2,356,758.53 | \$2,672,210.00 | \$2,881,400.00 | 7.8% |
| Health & Welfare | \$699,033.83 | \$735,264.32 | \$784,273.11 | \$813,770.00 | \$976,710.00 | 20% |
| Culture & Recreation | \$630,326.37 | \$675,787.92 | \$747,014.62 | \$797,330.00 | \$818,970.00 | 2.7% |
| Total Wages: | \$7,315,495.77 | \$7,663,153.91 | \$8,210,692.29 | \$8,573,170.00 | \$9,823,680.00 | 14.6% |
| Employee Benefits | | | | | | |
| General Government | \$3,144,233.65 | \$3,310,307.78 | \$3,772,781.72 | \$4,050,080.00 | \$4,592,830.00 | 13.4% |
| Public Safety | \$59,203.60 | \$63,226.21 | \$63,708.81 | \$80,680.00 | \$101,330.00 | 25.6% |
| Public Works | \$25,704.49 | \$27,462.85 | \$32,288.46 | \$17,610.00 | \$19,660.00 | 11.6% |
| Health & Welfare | \$5,824.65 | \$4,734.16 | \$3,627.67 | \$15,040.00 | \$14,880.00 | -1.1% |
| Culture & Recreation | \$3,088.86 | \$1,252.00 | \$1,885.00 | \$3,780.00 | \$3,340.00 | -11.6% |
| Total Employee Benefits: | \$3,238,055.25 | \$3,406,983.00 | \$3,874,291.66 | \$4,167,190.00 | \$4,732,040.00 | 13.6% |
| Purchase Prof Svcs | | | | | | |
| General Government | \$902,460.04 | \$953,394.17 | \$949,742.58 | \$1,077,990.00 | \$1,123,640.00 | 4.2% |
| Public Safety | \$21,927.27 | \$17,985.49 | \$33,043.60 | \$35,600.00 | \$43,600.00 | 22.5% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Public Works | \$8,210.95 | \$3,869.50 | \$6,459.50 | \$8,400.00 | \$8,400.00 | 0% |
| Health & Welfare | \$810.00 | \$0.00 | \$3,775.00 | \$12,000.00 | \$16,000.00 | 33.3% |
| Culture & Recreation | \$5,898.05 | \$6,552.82 | \$7,658.61 | \$7,500.00 | \$8,000.00 | 6.7% |
| Total Purchase Prof Svcs: | \$939,306.31 | \$981,801.98 | \$1,000,679.29 | \$1,141,490.00 | \$1,199,640.00 | 5.1% |
| Purchased Prop Svcs | | | | | | |
| General Government | \$5,425.00 | \$2,000.00 | \$2,250.00 | \$2,500.00 | \$3,000.00 | 20% |
| Public Safety | \$111,662.10 | \$125,509.21 | \$117,162.06 | \$167,400.00 | \$170,150.00 | 1.6% |
| Public Works | \$125,489.03 | \$138,497.49 | \$170,166.18 | \$160,680.00 | \$171,900.00 | 7% |
| Total Purchased Prop Svcs: | \$242,576.13 | \$266,006.70 | \$289,578.24 | \$330,580.00 | \$345,050.00 | 4.4% |
| Purchased Other Svcs | | | | | | |
| General Government | \$349,319.53 | \$347,139.86 | \$337,058.61 | \$442,210.00 | \$470,980.00 | 6.5% |
| Public Safety | \$1,859,887.31 | \$1,667,205.27 | \$1,709,095.28 | \$1,976,770.00 | \$1,680,500.00 | -15% |
| Public Works | \$209,840.76 | \$215,078.99 | \$211,976.06 | \$272,060.00 | \$276,520.00 | 1.6% |
| Health & Welfare | \$143,022.71 | \$149,250.64 | \$147,501.43 | \$154,620.00 | \$157,140.00 | 1.6% |
| Culture & Recreation | \$2,411.66 | \$1,977.70 | \$3,226.11 | \$3,450.00 | \$4,210.00 | 22% |
| Total Purchased Other Svcs: | \$2,564,481.97 | \$2,380,652.46 | \$2,408,857.49 | \$2,849,110.00 | \$2,589,350.00 | -9.1% |
| Supplies | | | | | | |
| General Government | \$65,669.62 | \$60,687.11 | \$28,991.24 | \$50,490.00 | \$60,190.00 | 19.2% |
| Public Safety | \$93,780.87 | \$91,344.93 | \$89,316.01 | \$116,820.00 | \$116,880.00 | 0.1% |
| Public Works | \$681,018.57 | \$742,386.03 | \$752,639.14 | \$865,910.00 | \$1,034,730.00 | 19.5% |
| Health & Welfare | \$17,499.15 | \$16,520.76 | \$15,809.23 | \$24,830.00 | \$21,370.00 | -13.9% |
| Culture & Recreation | \$115,802.22 | \$142,705.56 | \$151,691.48 | \$167,150.00 | \$178,950.00 | 7.1% |
| Total Supplies: | \$973,770.43 | \$1,053,644.39 | \$1,038,447.10 | \$1,225,200.00 | \$1,412,120.00 | 15.3% |
| Capital Assets | | | | | | |
| General Government | \$9,757.86 | \$9,490.00 | \$26,101.01 | \$9,800.00 | \$10,600.00 | 8.2% |
| Public Safety | \$0.00 | \$0.00 | \$2,655.40 | \$2,350.00 | \$380.00 | -83.8% |
| Culture & Recreation | \$30,950.00 | \$30,950.00 | \$32,068.00 | \$29,850.00 | \$29,500.00 | -1.2% |
| Total Capital Assets: | \$40,707.86 | \$40,440.00 | \$60,824.41 | \$42,000.00 | \$40,480.00 | -3.6% |
| Miscellaneous | | | | | | |
| General Government | \$871.06 | \$866.10 | \$1,631.96 | \$7,550.00 | \$7,550.00 | 0% |
| Public Works | \$0.00 | \$0.00 | \$6,965.00 | | \$0.00 | N/A |
| Health & Welfare | \$79,044.74 | \$56,177.11 | \$70,171.34 | \$124,250.00 | \$97,500.00 | -21.5% |
| Contingency | \$0.00 | \$0.00 | \$0.00 | \$687,350.00 | \$10,000.00 | -98.5% |
| Total Miscellaneous: | \$79,915.80 | \$57,043.21 | \$78,768.30 | \$819,150.00 | \$115,050.00 | -86% |
| Other Objects | | | | | | |
| Transfers | \$3,685,820.00 | \$4,062,930.00 | \$7,523,640.00 | \$5,566,690.00 | \$6,797,550.00 | 22.1% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|
| Total Other Objects: | \$3,685,820.00 | \$4,062,930.00 | \$7,523,640.00 | \$5,566,690.00 | \$6,797,550.00 | 22.1% |
| Total Expense Objects: | \$19,080,129.52 | \$19,912,655.65 | \$24,485,778.78 | \$24,714,580.00 | \$27,054,960.00 | 9.5% |

General Government Summary

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 following departments and programs comprise General Government:

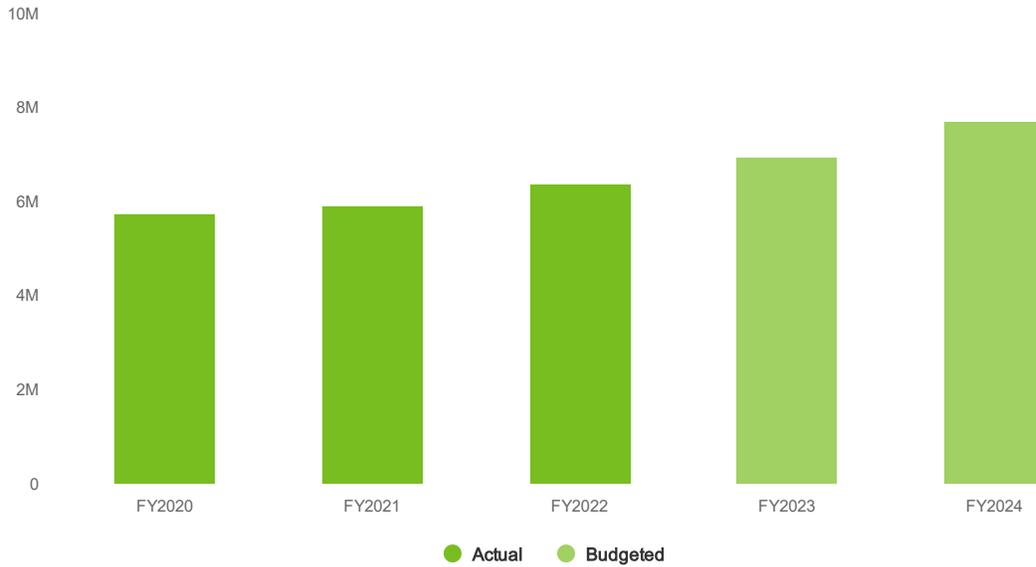
- Legislative
- Municipal Management
- Finance Administration (reflected in a separate internal services fund, receiving a General Fund contribution)
- Central Services
- Property Assessment
- Revenue Collections
- Town Attorney
- Human Resources
- Employee Benefits
- Information Technology (reflected in a separate internal services fund, receiving a General Fund contribution)
- Town Clerk
- Planning & Development
- Insurance
- Probate
- Boards & Commissions
- Registrars & General Elections

General Government departments include those activities 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 (CRCOG) and the Connecticut Conference of Municipalities (CCM)

Expenditures Summary

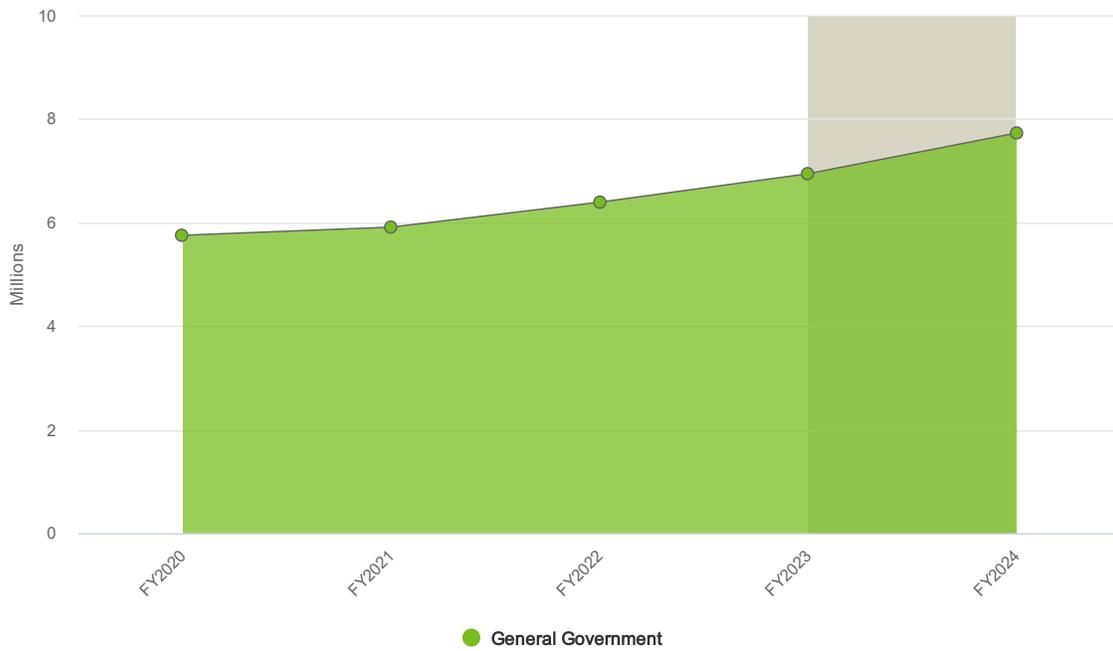
\$7,727,570 **\$787,190**
(11.34% vs. prior year)

General Government Summary Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function



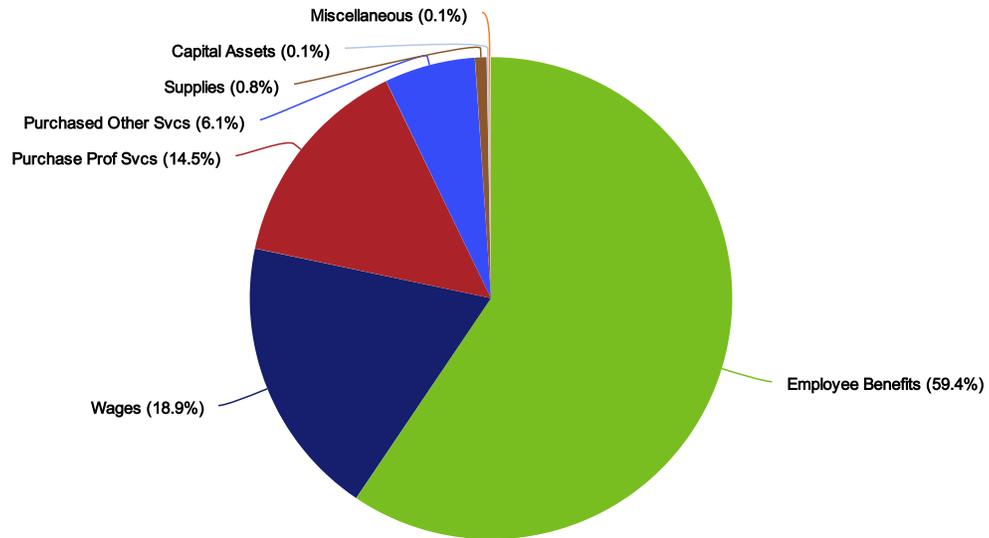
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Expenditures | | | | | | |
| General Government | | | | | | |
| Legislative | \$94,676.06 | \$94,381.69 | \$104,579.08 | \$118,330.00 | \$133,430.00 | 12.8% |
| Municipal Management | \$0.00 | \$244,873.75 | \$287,395.63 | \$318,810.00 | \$310,440.00 | -2.6% |
| Finance Administration | \$461,950.00 | \$482,060.00 | \$489,080.00 | \$530,840.00 | \$550,120.00 | 3.6% |
| Central Services | \$85,859.68 | \$93,091.80 | \$70,238.00 | \$71,720.00 | \$71,720.00 | 0% |
| Property Assessment | \$247,241.02 | \$255,737.23 | \$256,198.05 | \$271,300.00 | \$282,470.00 | 4.1% |
| Revenue Collections | \$174,087.87 | \$184,453.04 | \$200,989.30 | \$192,510.00 | \$216,390.00 | 12.4% |
| Town Attorney | \$65,631.56 | \$69,150.19 | \$106,719.18 | \$82,500.00 | \$75,000.00 | -9.1% |
| Municipal Mgmt/Human Resources | \$509,974.39 | \$135,263.90 | \$120,406.92 | \$160,010.00 | \$208,700.00 | 30.4% |
| Employee Benefits | \$3,035,950.66 | \$3,206,902.39 | \$3,660,588.15 | \$3,897,490.00 | \$4,436,370.00 | 13.8% |
| Information Technology | \$209,860.00 | \$222,540.00 | \$224,500.00 | \$264,250.00 | \$276,190.00 | 4.5% |
| Town Clerk | \$220,886.06 | \$231,984.02 | \$238,812.77 | \$252,850.00 | \$265,100.00 | 4.8% |
| Planning & Development | \$373,580.30 | \$404,782.92 | \$372,012.16 | \$403,200.00 | \$477,420.00 | 18.4% |
| Insurance | \$199,953.43 | \$195,450.47 | \$186,861.39 | \$241,130.00 | \$275,330.00 | 14.2% |
| Probate | \$10,185.33 | \$9,608.27 | \$10,095.78 | \$10,000.00 | \$10,000.00 | 0% |
| Boards and Commissions | \$871.06 | \$1,416.24 | \$1,631.96 | \$11,360.00 | \$11,360.00 | 0% |
| General Elections | \$60,618.69 | \$76,754.96 | \$60,700.23 | \$114,080.00 | \$127,530.00 | 11.8% |
| Total General Government: | \$5,751,326.11 | \$5,908,450.87 | \$6,390,808.60 | \$6,940,380.00 | \$7,727,570.00 | 11.3% |

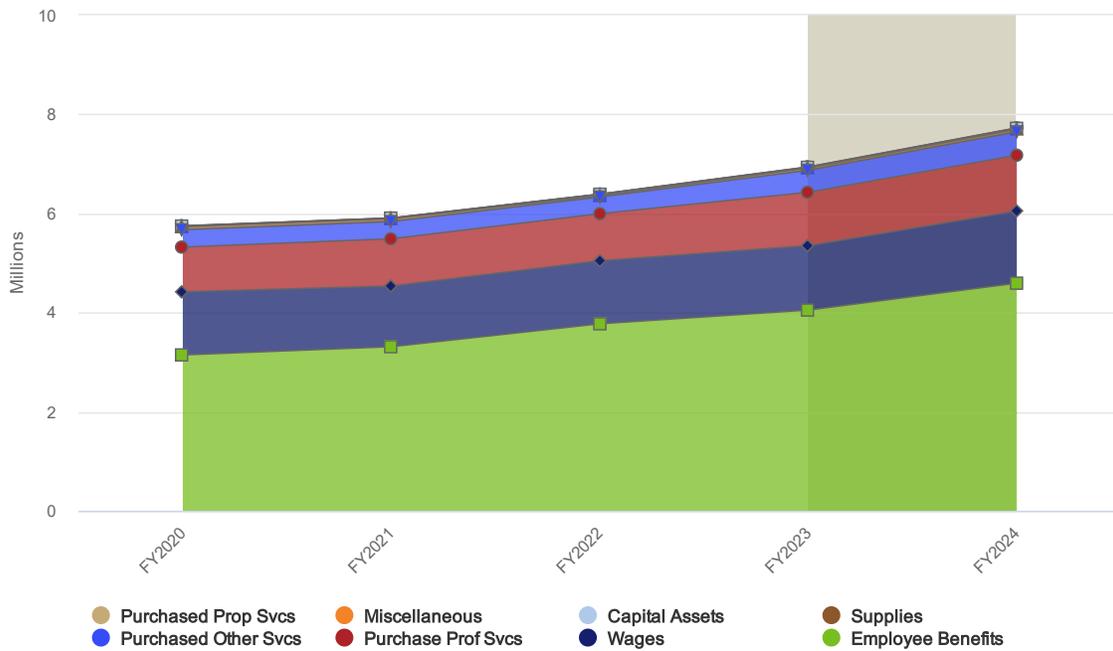
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------|----------------|----------------|----------------|----------------|-----------------|---|
| Total Expenditures: | \$5,751,326.11 | \$5,908,450.87 | \$6,390,808.60 | \$6,940,380.00 | \$7,727,570.00 | 11.3% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



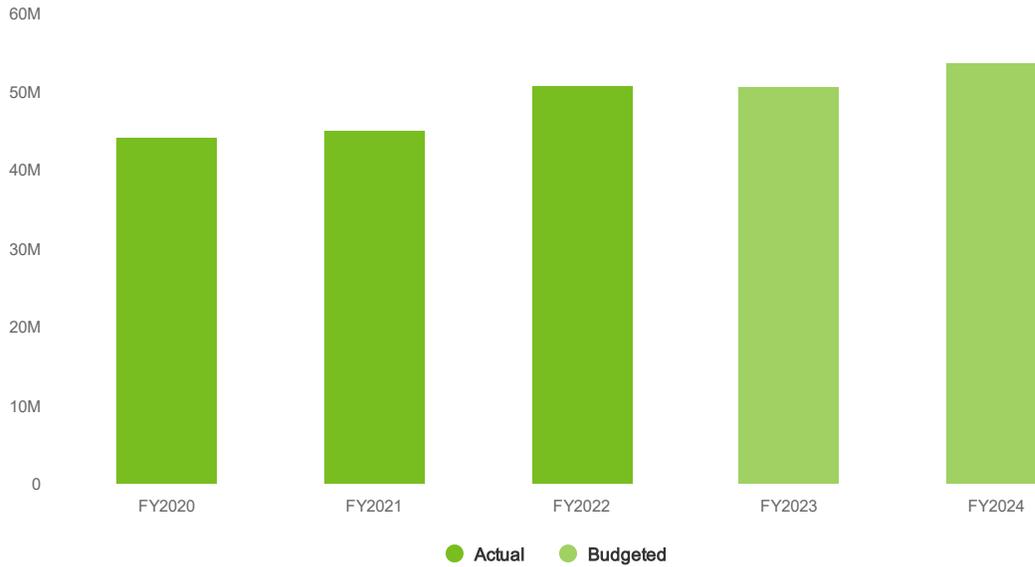
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Expense Objects | | | | | | |
| Wages | \$1,273,589.35 | \$1,224,565.85 | \$1,272,251.48 | \$1,299,760.00 | \$1,458,780.00 | 12.2% |
| Employee Benefits | \$3,144,233.65 | \$3,310,307.78 | \$3,772,781.72 | \$4,050,080.00 | \$4,592,830.00 | 13.4% |
| Purchase Prof Svcs | \$902,460.04 | \$953,394.17 | \$949,742.58 | \$1,077,990.00 | \$1,123,640.00 | 4.2% |
| Purchased Prop Svcs | \$5,425.00 | \$2,000.00 | \$2,250.00 | \$2,500.00 | \$3,000.00 | 20% |
| Purchased Other Svcs | \$349,319.53 | \$347,139.86 | \$337,058.61 | \$442,210.00 | \$470,980.00 | 6.5% |
| Supplies | \$65,669.62 | \$60,687.11 | \$28,991.24 | \$50,490.00 | \$60,190.00 | 19.2% |
| Capital Assets | \$9,757.86 | \$9,490.00 | \$26,101.01 | \$9,800.00 | \$10,600.00 | 8.2% |
| Miscellaneous | \$871.06 | \$866.10 | \$1,631.96 | \$7,550.00 | \$7,550.00 | 0% |
| Total Expense Objects: | \$5,751,326.11 | \$5,908,450.87 | \$6,390,808.60 | \$6,940,380.00 | \$7,727,570.00 | 11.3% |

Revenues Summary

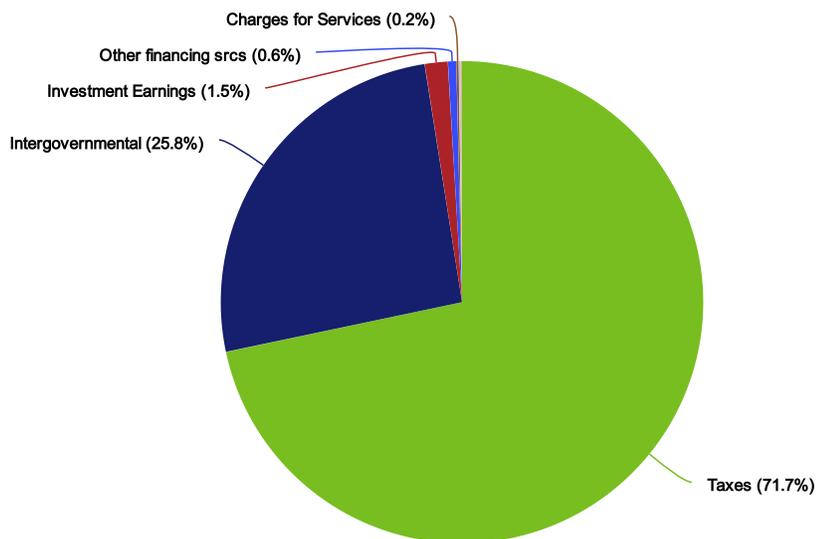
\$53,707,776 **\$2,964,620**
(5.84% vs. prior year)

General Government Summary Proposed and Historical Budget vs. Actual

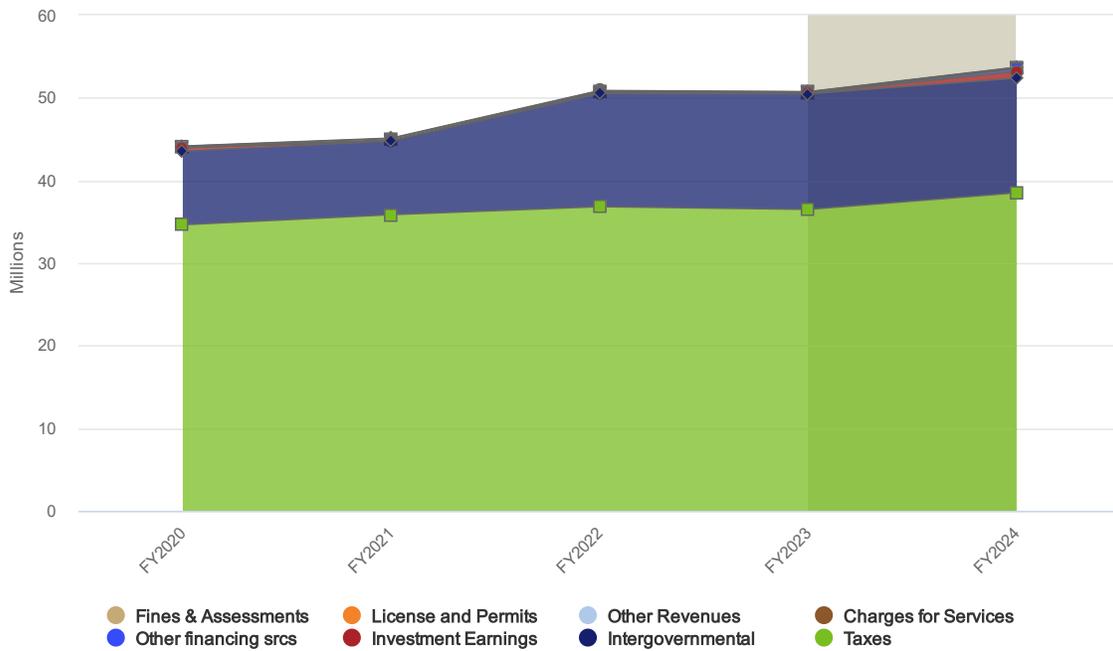


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

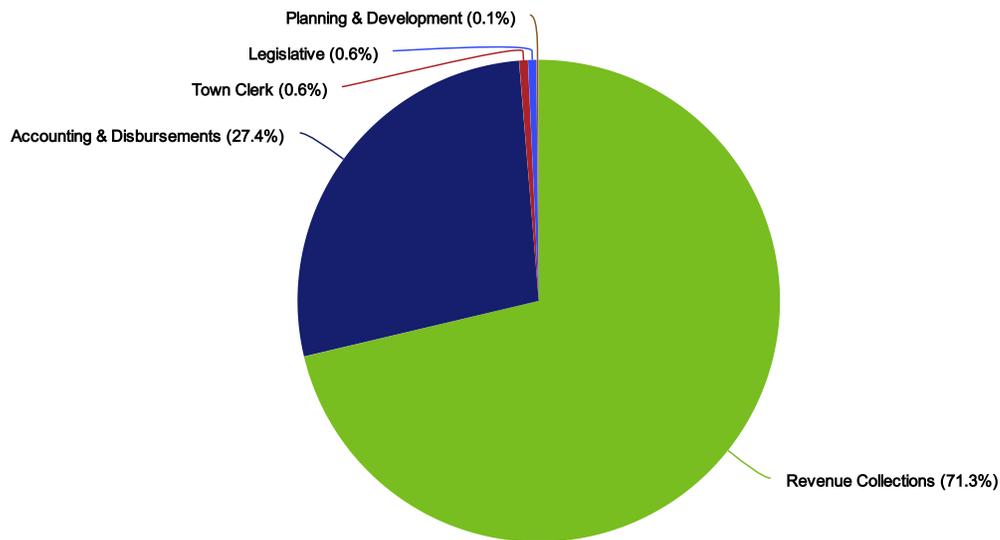
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Revenue Source | | | | | | |
| Taxes | | | | | | |
| Current Year Levy | \$33,792,527.13 | \$34,810,752.62 | \$35,689,516.39 | \$35,472,496.00 | \$37,411,256.00 | 5.5% |
| Prior Year Levy | \$205,412.48 | \$287,009.65 | \$255,718.31 | \$250,000.00 | \$255,500.00 | 2.2% |
| Interest & Lien Fees | \$166,657.58 | \$223,577.26 | \$202,315.52 | \$170,000.00 | \$197,300.00 | 16.1% |
| Motor Vehicle Supplement | \$318,077.56 | \$292,618.53 | \$353,333.89 | \$370,000.00 | \$390,000.00 | 5.4% |
| Susp. Coll. Taxes - Trnsc. | \$6,182.42 | \$6,510.29 | \$6,588.38 | \$6,500.00 | \$6,190.00 | -4.8% |
| Susp. Coll. Int. - Trnsc. | \$5,630.55 | \$8,078.16 | \$7,356.23 | \$7,500.00 | \$6,965.00 | -7.1% |
| Collection Fees | \$16,992.00 | \$14,626.50 | \$18,696.00 | \$18,750.00 | \$15,000.00 | -20% |
| Conveyance Tax | \$119,444.57 | \$210,077.95 | \$286,428.46 | \$190,000.00 | \$220,000.00 | 15.8% |
| Total Taxes: | \$34,630,924.29 | \$35,853,250.96 | \$36,819,953.18 | \$36,485,246.00 | \$38,502,211.00 | 5.5% |
| License and Permits | | | | | | |
| Sport Licenses | \$82.00 | \$30.00 | \$154.00 | \$40.00 | \$40.00 | 0% |
| Dog Licenses | \$7,937.50 | \$5,581.25 | \$9,768.00 | \$7,900.00 | \$7,900.00 | 0% |
| Misc Licenses & Permits | \$2,710.00 | \$1,340.00 | \$2,705.00 | \$1,590.00 | \$2,500.00 | 57.2% |
| Subdivision Permits | \$0.00 | \$200.00 | \$1,035.00 | \$150.00 | \$150.00 | 0% |
| Zoning/Special Permits | \$13,145.00 | \$45,190.00 | \$26,474.36 | \$20,000.00 | \$20,000.00 | 0% |
| ZBA Applications | \$1,200.00 | \$0.00 | \$0.00 | \$400.00 | \$400.00 | 0% |
| IWA Permits | \$5,852.00 | \$3,825.00 | \$6,225.00 | \$2,500.00 | \$2,500.00 | 0% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|---|
| Adm Cost Reimb-Permits | \$302.00 | \$292.00 | \$248.00 | \$200.00 | \$200.00 | 0% |
| Total License and Permits: | \$31,228.50 | \$56,458.25 | \$46,609.36 | \$32,780.00 | \$33,690.00 | 2.8% |
| Intergovernmental | | | | | | |
| Motor Vehicle Tax Reimbursemen | \$0.00 | \$0.00 | \$0.00 | \$228,580.00 | \$0.00 | -100% |
| Pilot - Colleges/Hospitals | \$7,583.00 | \$7,583.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Pilot - State Property | \$5,566,517.00 | \$5,566,517.00 | \$10,369,767.00 | \$10,471,300.00 | \$10,576,950.00 | 1% |
| Pilot - Select Payment | \$2,630,447.00 | \$2,630,447.00 | \$2,630,447.00 | \$2,630,450.00 | \$3,291,730.00 | 25.1% |
| Pilot - Senior Housing | \$20,228.30 | \$20,228.30 | \$21,856.50 | \$0.00 | \$0.00 | 0% |
| Municipal Stabilization Grant | \$661,283.00 | \$661,283.00 | \$661,283.00 | \$661,280.00 | \$0.00 | -100% |
| State Support - Other | \$6,841.00 | \$6,841.00 | \$6,841.00 | \$0.00 | \$0.00 | 0% |
| Pilot - Holinko Estates | \$7,525.00 | \$7,525.00 | \$7,525.00 | \$0.00 | \$0.00 | 0% |
| Veterans Reimb | \$6,464.28 | \$5,371.63 | \$4,000.95 | \$3,630.00 | \$3,450.00 | -5% |
| Payment in Lieu of Taxes | \$4,881.00 | \$4,944.00 | \$5,065.00 | \$4,940.00 | \$4,700.00 | -4.9% |
| Disability Exempt Reimb | \$870.68 | \$995.26 | \$888.95 | \$1,000.00 | \$1,000.00 | 0% |
| Judicial Revenue Distribution | \$8,195.00 | \$1,735.00 | \$3,810.00 | \$1,800.00 | \$1,735.00 | -3.6% |
| Total Intergovernmental: | \$8,920,835.26 | \$8,913,470.19 | \$13,711,484.40 | \$14,002,980.00 | \$13,879,565.00 | -0.9% |
| Charges for Services | | | | | | |
| Copies of Records | \$168.00 | \$0.00 | \$119.00 | \$110.00 | \$40.00 | -63.6% |
| Cash Overage/Shortage | \$8.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Copies of Records | \$32.50 | \$8.00 | \$130.50 | \$10.00 | \$20.00 | 100% |
| Recording | \$54,684.00 | \$83,997.00 | \$73,366.00 | \$65,000.00 | \$65,000.00 | 0% |
| Copies of Records | \$12,860.50 | \$14,743.04 | \$14,489.27 | \$19,880.00 | \$10,100.00 | -49.2% |
| Vital Statistics | \$14,501.00 | \$16,101.00 | \$16,770.00 | \$12,000.00 | \$12,000.00 | 0% |
| Zoning Regulations | \$53.00 | \$138.00 | \$100.00 | \$100.00 | \$100.00 | 0% |
| Total Charges for Services: | \$82,307.00 | \$114,987.04 | \$104,974.77 | \$97,100.00 | \$87,260.00 | -10.1% |
| Fines & Assessments | | | | | | |
| Citations And Fines | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 | 0% |
| Total Fines & Assessments: | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 | 0% |
| Investment Earnings | | | | | | |
| Interest Income | \$416,384.08 | \$26,200.60 | \$98,794.79 | \$50,000.00 | \$825,000.00 | 1,550% |
| Total Investment Earnings: | \$416,384.08 | \$26,200.60 | \$98,794.79 | \$50,000.00 | \$825,000.00 | 1,550% |
| Other Revenues | | | | | | |
| Telecom Services Payment | \$199.80 | \$28,236.85 | \$26,418.89 | \$30,000.00 | \$25,000.00 | -16.7% |
| Other | \$19,999.24 | \$47,165.91 | \$13,301.88 | \$2,500.00 | \$2,500.00 | 0% |
| Other | \$0.00 | \$0.00 | \$105.00 | \$0.00 | \$0.00 | 0% |
| Consultant Fees Reimbursement | \$53,267.50 | \$81,989.50 | \$62,929.50 | \$40,000.00 | \$50,000.00 | 25% |

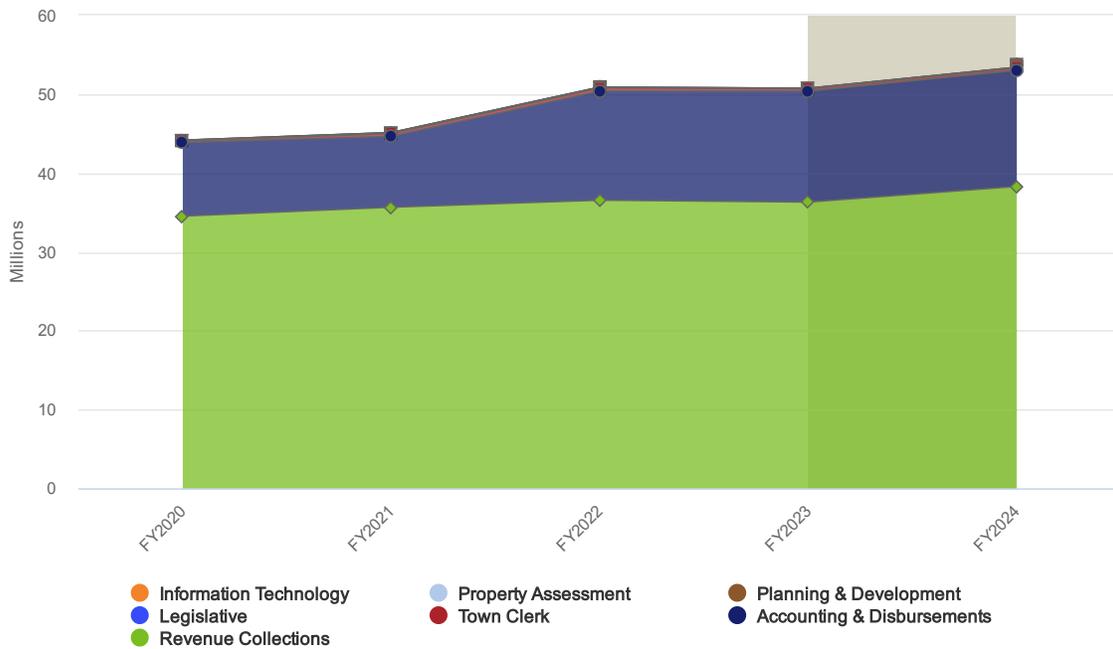
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|
| Total Other Revenues: | \$73,466.54 | \$157,392.26 | \$102,755.27 | \$72,500.00 | \$77,500.00 | 6.9% |
| Other financing srcs | | | | | | |
| Approp. of Fund Balance | | | | | \$300,000.00 | N/A |
| School Cafeteria | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | 0% |
| Total Other financing srcs: | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$302,550.00 | 11,764.7% |
| Total Revenue Source: | \$44,157,695.67 | \$45,124,309.30 | \$50,887,521.77 | \$50,743,156.00 | \$53,707,776.00 | 5.8% |

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Revenue | | | | | | |
| General Government | | | | | | |
| Legislative | | | | | \$300,000.00 | N/A |
| Accounting & Disbursements | \$9,337,007.42 | \$9,002,027.66 | \$13,836,235.06 | \$14,074,110.00 | \$14,721,180.00 | 4.6% |
| Property Assessment | \$6,632.28 | \$5,371.63 | \$4,224.95 | \$3,740.00 | \$3,490.00 | -6.7% |
| Revenue Collections | \$34,525,466.90 | \$35,650,855.27 | \$36,543,419.17 | \$36,302,996.00 | \$38,289,666.00 | 5.5% |
| Information Technology | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | 0% |
| Town Clerk | \$212,219.57 | \$331,870.24 | \$403,680.73 | \$296,410.00 | \$317,540.00 | 7.1% |
| Planning & Development | \$73,819.50 | \$131,634.50 | \$97,411.86 | \$63,350.00 | \$73,350.00 | 15.8% |
| Total General Government: | \$44,157,695.67 | \$45,124,309.30 | \$50,887,521.77 | \$50,743,156.00 | \$53,707,776.00 | 5.8% |
| Total Revenue: | \$44,157,695.67 | \$45,124,309.30 | \$50,887,521.77 | \$50,743,156.00 | \$53,707,776.00 | 5.8% |

Legislative



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.

Accomplishments FY 2023

- 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.
- In coordination with Town staff, actively engaged UConn on a variety of topics intended to strengthen the relationship between the Town and University, as well as make progress toward shared goals.
- Formally established both an Affordable Housing Committee and Affordable Housing Trust fund for the express purpose of furthering the goals and objectives contained in the Town's Affordable Housing Plan.
- While simultaneously taking advantage of increased levels of state aid and reducing the mill rate; demonstrated institutional commitment to maintaining and enhancing the quality of municipal programs and services by targeting specific areas in the operating budget for increased appropriations.
- Authorized the appropriation of significantly greater investment (funded through a combination of sources) in capital improvement projects to enhance the condition of Town-maintained roads.
- Lent support to Town management with respect to the completion of the first phase of a comprehensive municipal facilities needs assessment.
- Lent support to Town management with respect to the development and implementation of a comprehensive public engagement initiative relative to master planning for Mansfield Parks & Recreation.
- Lent support to Town management with respect to the development and execution of multiple employee-centric policies, including remote work and compressed/four-day work schedule for municipal office employees.
- 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 – FY 2022/2023 Edition*. ♦

Goals and Objectives

FY 2023/2024 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.
- In collaboration with the Mansfield Downtown Partnership, promote efforts to enhance overall vibrancy and “activation” of storefronts in the Storrs downtown area.
- Explore new means for incentivizing new business “startups.”
- Continue to support the Town of Mansfield’s ongoing/active engagement in the Four-Town Economic Vitality initiative and associated brand positioning (“Connecticut’s Countryside”).
- Leverage UConn Technology Park 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.

Financial Management

Goal: Responsibly manage available financial resources to maintain quality services and projects 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, as part of the ongoing department-level master planning process, 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 to promote the Town’s affordability.
- Continue to explore opportunities for sharing of regional services.
- Responsibly appropriate/obligate ARPA funds for purposes generating considerable community value

Housing

Goal: Mansfield continues to improve the breadth, quality and diversity of housing types and develop new housing inventory, with a particular focus on affordable housing, to ensure that individuals and families of all economic means can secure housing that meets their needs. ♦

Objectives:

- With the newly established Affordable and Workforce Housing Committee serving as a lead, and monetary resources available in the Town’s 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.
- Pursue proactive strategies for effectively preventing existing housing from falling into a state of disrepair and explore ways of promoting the renovation of existing dilapidated housing stock.
- Advance efforts to promote the expansion of new senior housing via new construction or redevelopment of existing buildings.
- Encourage developers of multi-family housing projects to seriously consider design options that will cater to the needs/wants of individuals beyond the student community.
- 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.
- Advocate for UConn to invest in improving the volume/quality of its graduate student housing stock that so as to increase the amount of rental housing (single family, multi-family, etc.) available to the “non-student” population.

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 populations
- Fully leverage federal and state funding sources available for enhancing the depth and breadth of human services being administered by the Town.
- 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.

Municipal Facilities

Goal: Mansfield maintains high-quality public facilities that support town goals and continues to develop a comprehensive facilities master plan to guide future investments in municipal facilities.♦

Objectives:

- Ensure the successful commissioning and opening of the new Mansfield Elementary School (expected completion in late-winter/early-spring 2023).
- Support the completion of the ongoing municipal facilities needs assessment study, including the implementation of a robust community engagement process and providing appropriate funding for any 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 and keep the Town on pace to achieve carbon neutrality across all aspects of the municipal government (buildings, vehicles, etc.) by 2030.
- 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.
- Encourage Town staff, in collaboration with community stakeholders, to continue exploring the viability of providing additional dedicated space in an existing municipal building for community arts purposes. 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.
- Effectively steward and maintain existing town-owned open space.
- Pursue the acquisition of ecologically sensitive/valuable open space for conservation and protection on a targeted basis.
- 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 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;
- Continue to support the Community Liaison Trooper position established in FY 2023 with the intent of promoting principles of community policing, trust, and harmonious relationships between local law enforcement and Mansfield's youth/families.
- 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 address the presented and anticipated future needs of police and fire/EMS services.

Diversity, Equity, Inclusion and Belonging

Goal: Ensure that municipal policies, programs and services reflect the community's deep commitment to the principles of diversity, equity, inclusion and belonging (DEI+B)

Objectives:

- Support ongoing efforts of municipal management to provide for appropriate levels of DEI+B training among members of the Town's workforce.
- Support ongoing efforts of municipal management to enhance diversity in the Town's workforce.
- Support the Town's ongoing efforts to develop and implement "welcoming" efforts intended to advance efforts to promote cultural inclusion and sense of belonging through the community.
- Continue to lend institutional support to the work of the Council-appointed Human Rights Commission.

Town-University Relations

Goal: Mansfield collaborates with UConn to achieve common goals, promote positive relationships with the student population, 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 new 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.
- Cultivate engagement/relationships with the college student population by promoting internship and volunteer opportunities, expanding student involvement in community events (i.e., Celebrate Mansfield, student recreation programs, etc.) internships), and other means that have the potential to form positive associations between students and the year-round resident population on Mansfield.

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 was 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, including bicycle and pedestrian access/use.
- In close collaboration with UConn and our partners at CT Department of Transportation, address the need to pedestrian safety improvements in the Downtown Area (with a particular focus on Storrs Road and S Eagleville Road crosswalks) as identified in the recently completed Road Safety Audit (RSA).
- Support ongoing efforts of Town staff to secure external funding for the proposed multi-use trail that would extend from Tower Loop Road to the Four Corners.
- In coordination with partner entities (i.e., Mansfield Downtown Partnership, UConn, Regional School District #19, etc.), continue to explore collaborative solutions to existing challenges/constraints relative to parking availability in the Downtown area.
- 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.

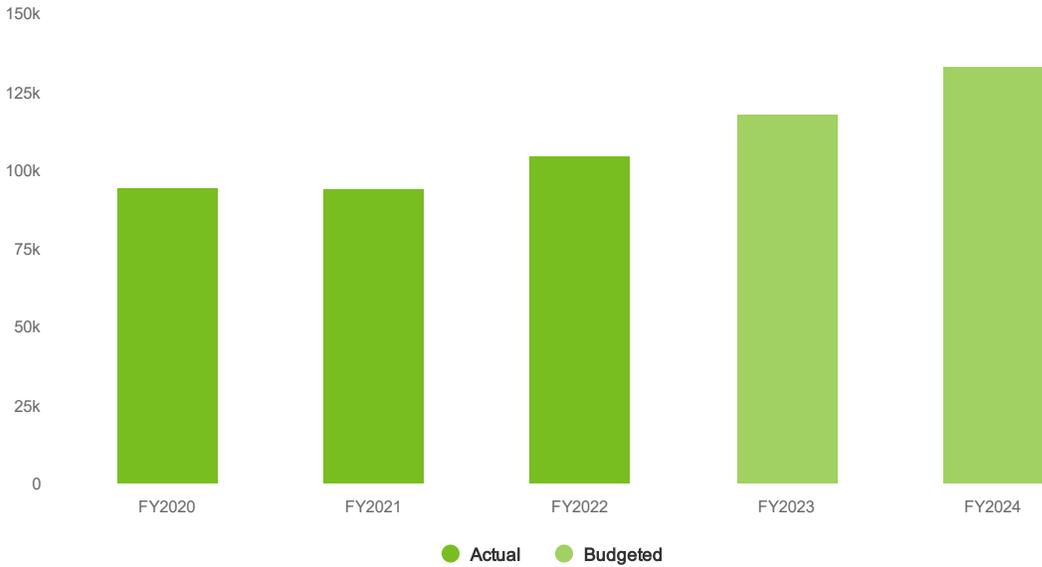
♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.

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

Expenditures Summary

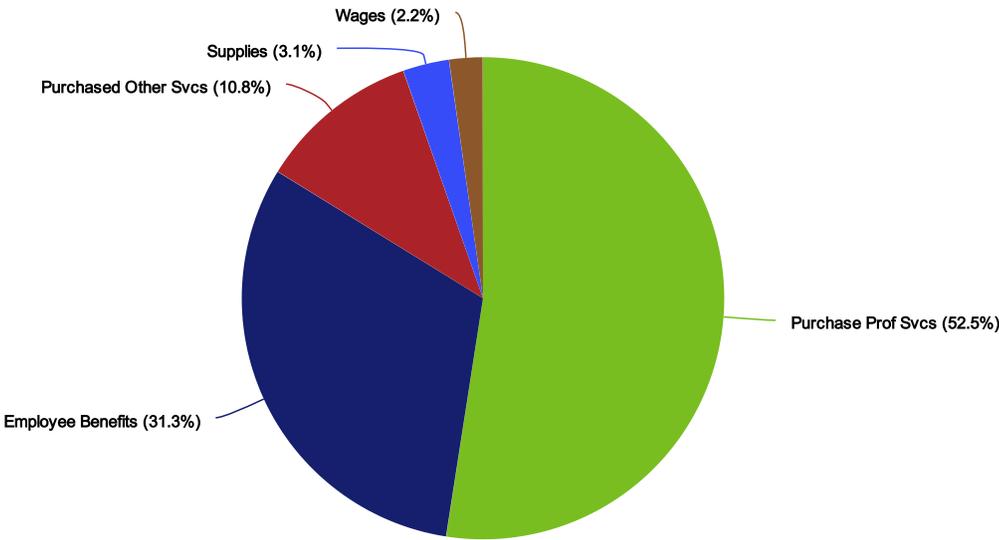
\$133,430 **\$15,100**
 (12.76% vs. prior year)

Legislative Proposed and Historical Budget vs. Actual

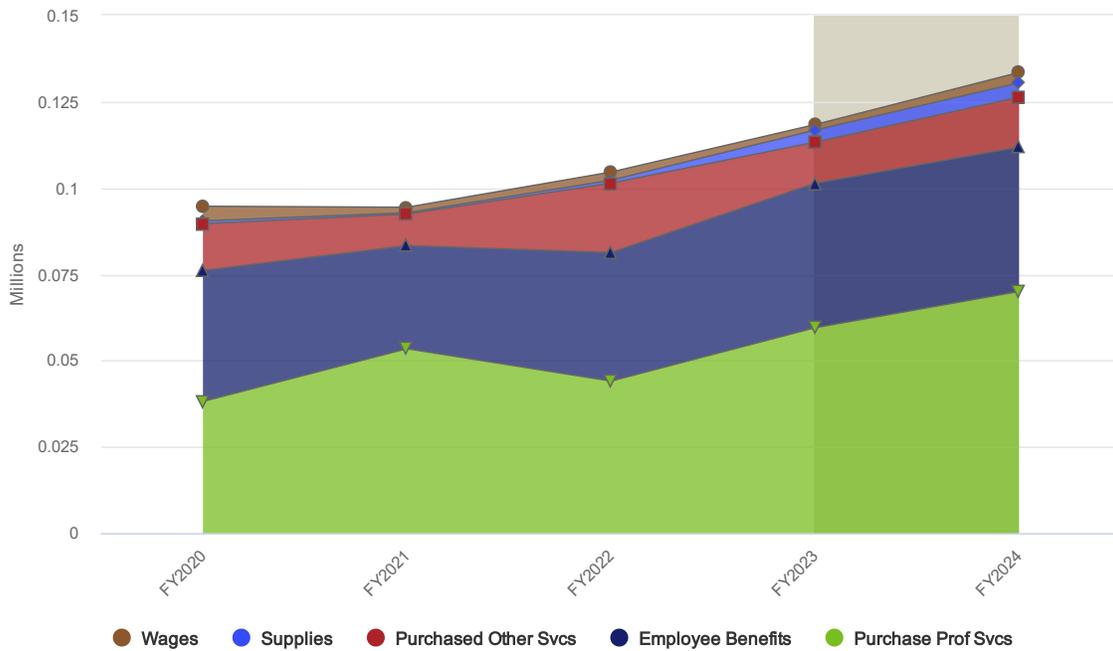


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-------------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | \$4,247.10 | \$1,593.00 | \$2,376.00 | \$1,600.00 | \$3,000.00 | 87.5% |
| Employee Benefits | \$37,899.00 | \$29,837.50 | \$37,204.00 | \$41,830.00 | \$41,830.00 | 0% |
| Purchase Prof Svcs | \$38,150.00 | \$53,420.00 | \$44,050.00 | \$59,500.00 | \$70,000.00 | 17.6% |
| Purchased Other Svcs | \$13,570.02 | \$9,151.31 | \$20,108.89 | \$11,900.00 | \$14,450.00 | 21.4% |
| Supplies | \$809.94 | \$379.88 | \$840.19 | \$3,500.00 | \$4,150.00 | 18.6% |
| Total Expense Objects: | \$94,676.06 | \$94,381.69 | \$104,579.08 | \$118,330.00 | \$133,430.00 | 12.8% |

Revenues Summary

\$300,000 **\$300,000**
 (% vs. prior year)

Legislative Proposed and Historical Budget vs. Actual



Revenue by Department

Budgeted and Historical 2024 Revenue by Department



| Name | FY2024 Budgeted | FY2023 undefined vs. FY2024 Budgeted (% Change) | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------|-----------------|---|---|
| Revenue | | | |

| Name | FY2024 Budgeted | FY2023 undefined vs. FY2024 Budgeted (% Change) | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------------|---------------------|---|---|
| General Government | | | |
| Legislative | | | |
| Approp. of Fund Balance | \$300,000.00 | N/A | N/A |
| Total Legislative: | \$300,000.00 | N/A | N/A |
| Total General Government: | \$300,000.00 | N/A | N/A |
| Total Revenue: | \$300,000.00 | N/A | N/A |

Municipal Management



Ryan Aylesworth
Town Manager

The Office of the Town Manager is committed to enhancing the quality of life for all residents, businesses, and visitors of the Town of Mansfield. We strive to promote a safe, healthy, and prosperous community by providing efficient, effective, and equitable services that meet the needs and expectations of our constituents.

Our mission is to foster a collaborative, transparent, and accountable local government that promotes public trust and citizen engagement. We aim to provide leadership, guidance, and support to all municipal departments, boards, and committees, and to ensure that our decisions and actions are based on sound planning, data-driven analysis, and community input.

We recognize the diversity and unique needs of our community and are committed to promoting inclusiveness, equity, and fairness in all policies and practices of our municipal government. We value innovation and continuous improvement, and seek to implement best practices and approaches that enhance operational efficiency, demonstrate cost-effectiveness, and advance the community's ambitious sustainability goals.

In all our endeavors, the Office of the Town Manager is guided by the principles of integrity, professionalism, and ethical conduct, and we are committed to upholding the highest standards of public service. Our ultimate goal is to do our part to make Mansfield a great place to live, work, learn, and visit.

Department Overview

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.

This office has a deep commitment effectiveness and customer satisfaction:

- **Timeliness:** Ensuring that the office responds to inquiries, processes requests, and completes projects in a timely manner.
- **Budget management:** Ensuring the Town's budget – including expenses, revenues, and reserves – are accurately monitored, responsibly deployed/invested, and managed effectively.
- **Staff training and excellence:** Ensuring that the Town's administration strongly supports its staff – including training, development, and retention efforts – while at the same time administering robust evaluation procedures to ensure all employees are accountable for demonstrating adherence to objective performance standards.
- **Community engagement:** Ensuring the office engages with the community, including outreach efforts, public meetings and forums, and website/social media presence.
- **Strategic planning:** Ensure the office plans and executes its long-term goals, including financial condition/sustainability, infrastructure improvements, economic development, public safety, and community services.

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.



Organizational Chart



Accomplishments FY 2023

FY 2022/2023 Accomplishments

- Developed proposed FY 2023/2024 operating and capital budgets. The Town's comprehensive budget document is a policy and communications tool that promotes open and transparent government. The FY 2023/2024 budget marked the first year in which the Town's operating budget and capital plan was developed using a new web-based software called "ClearGov." Among a number of other benefits, this program enables local official to publish all pertinent budgetary information in an intuitive and easier to use, web-based format that improves information accessibility. ♦
- Following authorization granted by the Council regarding how the Town would invest its roughly \$7.5 million in American Rescue Plan Act (ARPA) funding allocation, the Town Manager and departments began 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 Manager planned and implemented a successful competitive recruitment process for the vacant Director of Planning & Development position that culminated with the selection of a new Director.
- Following a very public dispute with the University of Connecticut regarding its unexpected acquisition of prime commercial property in the Four Corners, Town and university officials formed an ad hoc working group with the goal of developing a shared collaborative framework that will help guide future commercial and residential development in Mansfield (particularly Storrs). Through this effort, Town and University officials have taken steps in "resetting" the relationship with an eye toward cultivating open lines of communication, addressing areas of potential disagreement and ultimately collaborating on common economic development goals.
- At the invitation of the UConn Board of Trustees, the Town Manager accepted an invitation to serve on the Advisory Search Committee for the next UConn President. This was a roughly 6-month process. Town Manager involvement in the search helped ensure that the importance of Town-University relations and the pursuit of shared goals was thoughtfully considered as various candidates are evaluated for "fit," and President Maric has demonstrated a desire to forge a productive working relationship with town officials.
- The Mansfield Local Government Academy, a 12-session program designed to educate and familiarize citizens with all aspects of their Town government, completed its second year in the fall of 2022 with 17 participants completing the program. Informed citizens lead to more engaged citizens, and plans include offering this program annually.
- The Town Manager as well as other pertinent Town/Mansfield Public Schools staff and representation from the Mansfield Human Rights Commission took part in the Rural Welcoming Initiative (RWI); a several months' long initiative carried out by Welcoming America. Mansfield was among 10 small towns utilizing *technical assistance and coaching and access to ongoing learning opportunities to help build inclusion and become part of the welcoming movement.*
- Completed the first and second phases of a comprehensive municipal facilities needs assessment. The first phase entailed a programmatic use study and condition assessment. The second phase entailed an in-depth community engagement campaign intended to obtain resident/stakeholder input and perspectives to local officials determine the extent of community support for various possible projects. This work will help inform and guide the preparation of schematic and design work, cost estimation, and other critical information gathering associated with pursuing potential significant upgrades to existing municipal facilities.
- Continued to serve as an active participant in the 4-Town Economic Vitality Plan Steering Committee (towns of Mansfield, Coventry, Bolton and Tolland), which, among other accomplishments, resulted in the production of a 4-Town brand ("Connecticut's Countryside").
- In partnership with the Town's energy consultant and a solar developer, moved forward with construction phase relative to 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.
- Negotiated a new 5-year sewer service agreement between the Town and UConn that includes a number of substantive revisions that will favor the Town and remove existing barriers to desired new residential development.
- Sustained and enhanced the (bi)monthly Town e-newsletter 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, the School Building Committee, Owner’s Project Manager, Architecture/Design Team, and the General Contractor, the Town Manager led departments playing an active leadership role in the construction phase for the new Mansfield Elementary School (opening in April 2023). ♦
- In close coordination with Mansfield Public Schools administration, the Roof Building Committee, Owner’s Project Manager, Architecture/Design Team, Roofing Contractor, and the Town’s Facilities Department, the 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, Fire Chief, and the Town’s attorney for employment law, which resulted in the ratification of fair/equitable successor three-year collective bargaining agreement with the Firefighters 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.
- In close coordination with personnel in Mansfield Parks & Recreation and other municipal departments as appropriated, made significant progress on the development of a master plan and comprehensive financial sustainability strategy (all of which entailed considerable community engagement) to address ongoing challenges and improve the fiscal condition of the Parks & Recreation Fund moving forward.



Trends and Key Issues 2024

- Management will work diligently to craft a fiscally-responsible operating budget and capital improvement plan that sustains service levels and makes progress in addressing emerging community needs while maintaining affordability during a period of historically high inflation.
- Management will oversee continued implementation of the programs, initiatives and/or projects that the Town Council has authorized using the Town's American Rescue Plan Act (ARPA) funding.
- 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 play an active role in facilitating the process of updating *Mansfield Tomorrow*, the Town's Plan of Conservation and Development, which will entail extensive community engagement.
- Management will play an active role in overseeing completion and initial implementation of both the master plan and comprehensive financial sustainability strategy for Mansfield Parks and Recreation.
- Management will be an important partner in the conceptual design and planning process relative to needed upgrades and (re)construction of municipal facilities. ♦
- 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. ♦



Goals and Objectives

Goal: Continue the 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:

- Ensure that the Town Council fully obligates 100% of the Town's ARPA allocation by the end of the fiscal year (approximately six months before the December 31, 2024 statutory deadline for obligating ARPA funds).
- Achieve completion of those projects and initiatives (roughly 75% of all projects) that are deemed capable of being completed by the end of FY 2023/2024 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 complete the remaining projects and initiatives (roughly 25% of all projects) by the end of 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:

- In late-fall 2023, successfully complete a Town Council goal-setting/prioritization retreat similar to the one conducted in December 2022.
- Continue to 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: Following in-depth stakeholder engagement and community listening that commenced the preceding year, develop a vision for municipal facilities that effectively meets both current and anticipated future needs

Objectives:

- Complete any remaining stakeholder engagement and information-sharing campaigns that commenced in FY 2022/2023.
- Educate voters about municipal facility needs and associated project budgets in advance of any potential bond referendum.
- Develop schematic plans for those municipal facilities deemed to be in greatest needs of upgrades and for which there is greatest public support to invest in said 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.)

Goal: Improvements to amenities, programs, and the financial health/sustainability of the Mansfield Community Center and Mansfield Parks & Recreation more broadly.

Objectives:

- Ensure successful completion of any outstanding phases of the master planning and financial sustainability strategy development processes that commenced in FY 2022/2023 and begin implementation of priority actions articulated in the plan.
- Ensure that amenities and programs meet member/resident desires and expectations as evaluated using a comprehensive survey instrument.
- Ensure construction of the new pickle ball court facility (which is being primarily funded with contributions from private donors/benefactors) is successfully completed and that the final product is consistent with what was envisioned/designed.
- By the end of June 2024, 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 certain noteworthy capital projects and at least 10% of program 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, continue to 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, inclusion, and belonging (DEI + B) across all aspects of municipal services and operations. ♦

Objectives:

- Complete a DEI + B organizational assessment and associated management-level training to help further ingrain the values and principles of DEI + B in our municipal organization.
- Continue to lend institutional support to the activities and initiatives of the Town of Mansfield's Human Rights Commission.
- Pursue effective ways to promote and enhance the Town's commitment to DEI + B through existing community events such as Celebrate Mansfield, Winter Welcome and LGBTQ+ Pride Month.

Goal: Continue coordination of priority sustainability initiatives. ♦

Objectives:

- Following the official opening of the new Mansfield Elementary School in spring 2023, ensure that the Facilities Management Department has the training, resources and supports needed to successfully operation and maintain all components associated with this "net zero" building's energy systems.
- In partnership with the Town's energy consultant and a solar developer, ensure successful completion of the construction phase of a large-scale (roughly 2.4 MW) solar field at the site of the Town's existing capped landfill.
- Evaluate additional opportunities for solar and other renewable energy systems on town-owned properties.
- Facilitate the implementation of additional meaningful energy efficiency upgrades throughout Town buildings as practicable.
- Ensure ongoing effective operation and maintenance of all electric vehicle (EV) charging stations that the Town installed using grant funds in the preceding fiscal year and continue to explore opportunities for additional EV charging stations throughout the community (including properties that are not Town-owned).
- 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: Pursue avenues to enhance employee job satisfaction and work-life balance to help the Town recruit and retain a talented and dedicated workforce.

Objectives:

- If the ongoing 6-month pilot program for a 4-day work week (Town Hall) and alternative work schedule for municipal employees proves to be a success, ensure an effective transition toward the implementation of these work arrangements on a more permanent basis.
- Ensure competitiveness and equity in employee compensation while also ensuring compensation levels are fiscally sustainable from a municipal finance standpoint.
- Analyze employee compensation in the context of the broader municipal job market.
- Place greater emphasis on efforts to enhance the diversity of the municipal workforce.

Goal: Continue enhancing openness and transparency of local 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

- Continue to administer all Town Council meetings and a majority of other public meetings of a municipal body in a hybrid format to enable residents greater ease of access via either in-person or virtual participation.
- Improve citizen access to Town's financial records via the Town website and other tools and resources (i.e., use of ClearGov software that enables the town's annual budget and capital improvement plan to be easily accessed/queried using a web-based format).
- Administer third year of the Mansfield Local Government Academy, designed to provide valuable educational and public engagement opportunities while cultivating citizen familiarity with local government

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

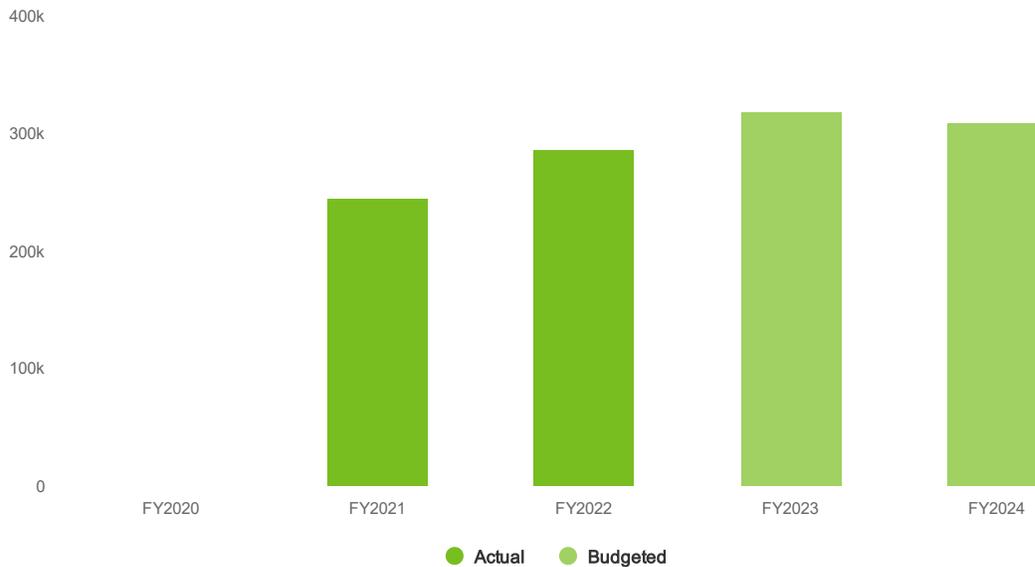
Municipal Management = linkage to Government; Sustainability & Planning; Town-University Relations



Expenditures Summary

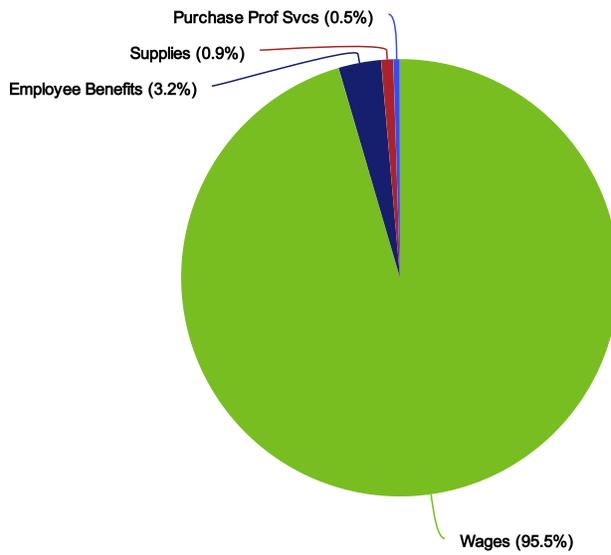
\$310,440 **-\$8,370**
 (-2.63% vs. prior year)

Municipal Management Proposed and Historical Budget vs. Actual

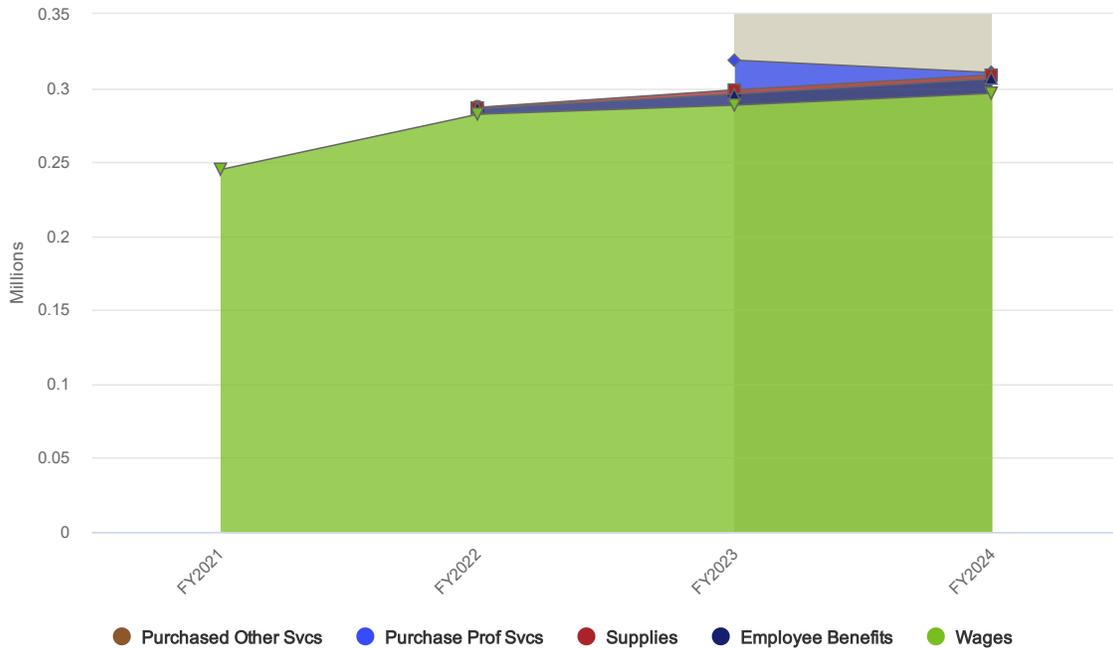


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | |
| Wages | | | | | |
| Overtime - Straight | \$393.60 | \$7,396.19 | \$2,280.00 | \$2,150.00 | -5.7% |
| Regular Payroll | \$244,480.15 | \$272,833.01 | \$286,100.00 | \$294,230.00 | 2.8% |
| Overtime - Time And One Half | \$0.00 | \$2,014.70 | | \$0.00 | N/A |
| Total Wages: | \$244,873.75 | \$282,243.90 | \$288,380.00 | \$296,380.00 | 2.8% |
| | | | | | |
| Employee Benefits | | | | | |
| Travel/Conference Fees | \$0.00 | \$299.00 | \$1,750.00 | \$3,280.00 | 87.4% |
| Membership Fees/Prof Dues | \$0.00 | \$1,304.00 | \$1,580.00 | \$1,750.00 | 10.8% |
| Work Clothing | \$0.00 | \$0.00 | \$250.00 | \$250.00 | 0% |
| Professional Dev/Learning | \$0.00 | \$2,178.07 | \$4,000.00 | \$4,500.00 | 12.5% |
| Total Employee Benefits: | \$0.00 | \$3,781.07 | \$7,580.00 | \$9,780.00 | 29% |
| | | | | | |
| Purchase Prof Svcs | | | | | |
| Prof & Tech Services | \$0.00 | \$0.00 | \$20,070.00 | \$1,500.00 | -92.5% |
| Total Purchase Prof Svcs: | \$0.00 | \$0.00 | \$20,070.00 | \$1,500.00 | -92.5% |
| | | | | | |
| Purchased Other Svcs | | | | | |
| Contracted Services | \$0.00 | \$509.32 | | \$0.00 | N/A |
| Total Purchased Other Svcs: | \$0.00 | \$509.32 | | \$0.00 | N/A |
| | | | | | |
| Supplies | | | | | |
| Office Supplies | \$0.00 | \$861.34 | \$2,000.00 | \$2,000.00 | 0% |
| Reference Bks & Periodicals | \$0.00 | \$0.00 | \$780.00 | \$780.00 | 0% |
| Total Supplies: | \$0.00 | \$861.34 | \$2,780.00 | \$2,780.00 | 0% |
| | | | | | |
| Total Expense Objects: | \$244,873.75 | \$287,395.63 | \$318,810.00 | \$310,440.00 | -2.6% |

Staffing

Town of Mansfield
Department: Municipal Management

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Adopted | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|-----------------|-----------------|-----------------|------------------|-------------------|--------------|
| Positions: | | | | | | |
| Town Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Communications Specialist | | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Total Full Time Equiv. | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | - |
| | | | | | | |
| Paid from Other Funds | | 0.50 | 0.50 | 0.50 | 0.50 | - |
| Paid from General Fund | 2.00 | 2.50 | 2.50 | 2.50 | 2.50 | - |

Human Resources



Maria Capriola
Chief of Shared Services and Administration

Department Overview

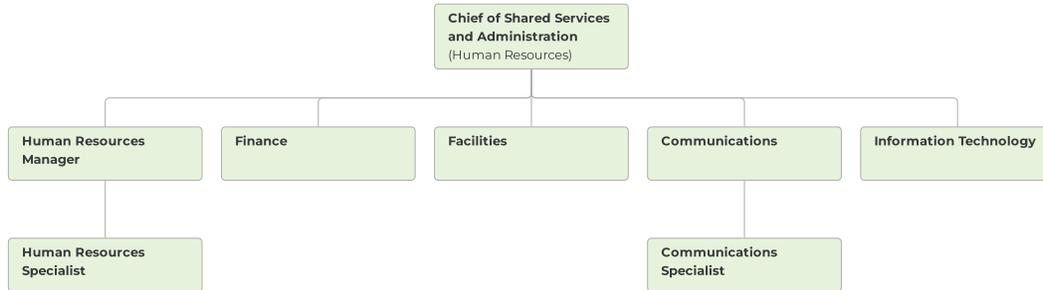
The mission of the Human Resources Department is to support and empower employees of the Town of Mansfield by providing fair and equitable human resources services and programs that promote a healthy and inclusive work environment. We strive to attract, retain, and develop a diverse workforce that is committed to delivering high-quality services to the community.

The Human Resources Department is responsible for administering the Human Resources programs and operations for the Town, Eastern Highland Health District, Mansfield Downtown Partnership, Mansfield Housing Authority, and Mansfield Discovery Depot, and works collaboratively with its counterparts at the Mansfield Public Schools and Region 19.

Components of the Human Resources programs include, but are not limited to: talent acquisition; classification and compensation; benefits administration; training and development; employee/labor relations; policy development and compliance; performance management and retention of employees; workers compensation and people risk management. Supporting various Town committees such as: Personnel, Ethics Board, Human Rights and a Town, Region 19, and Mansfield Public Schools Safety and Wellness Committee. 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 and Regulations, collective bargaining agreements and other personnel policies of the Town.



Organizational Chart



Accomplishments FY 2023

- Completed benefits open enrollment for the Town, Eastern Highlands Health District, Mansfield Downtown Partnership, and Mansfield Housing Authority in November for both employees and Town retirees.
- Conducted quarterly labor-management meetings with Professional and Technical, Public Works and Firefighter/EMT unions.
- Continued the practice of a flexible interviewing process in conducting both in-person and virtual interviews to fill open positions. This practice included accommodating long-distance candidates during initial phases of the selection process.
- Coordinated and participated in the Firefighters/EMTs union negotiations. Completed negotiations of the Fire Fighters - IAFF Union contract with an effective date of July 1, 2022.
- Developed a number of handbooks and guides including an Employment Guide for employees.
- Developed or updated all Personnel Policies and Procedures for review.
- Developed or updated and re-evaluated a number of job classifications and descriptions including Administrative Assistant, Administrative Support Specialist, Assistant Director of Public Works, Assessor's Assistant, Code Enforcement Officer II, Environmental Planner, Lead Planner, Lead Revenue Specialist, Planner II / ZEO, Property Maintenance Code Inspector, and worked collaboratively with the unions to ensure a smooth review and transition.
- Ensured that sexual harassment training was completed for all new employees in accordance with State's updated mandates.
- Finalized and communicated the Four-Day Workweek Pilot and Alternative Work Schedule Program to department heads and employees.
- In collaboration with the Parks & Recreation Department, provided First Aid training for Department of Public Works employees who had persistently requested this training at labor/management meetings.
- Met with employees, and then processed paperwork for short-term disability claims and retirements.
- Completed the required annual Form 1095 and distributed to eligible employees.
- Managed the Pandemic Premium Payout to eligible Town & School District employees.
- Participated in and provided guidance to the following Town committees: Personnel, Ethics, Human Rights and Safety and Wellness Committee.
- Partnered with the Mansfield Public Schools, Region 19, and Committee members to review, update and communicate the updated Safety and Wellness mission statement.
- Presented training to department head regarding Supervisors Guide to Proactive Labor Relations.
- Recruited and filled various full-time and part-time positions for the Town, Mansfield Downtown Partnership and Eastern Highland Health District, such as the newly created Chief of Shared Services and Administration, Director of Human Services, Recreation Supervisor, Librarian Youth, Librarian Youth (entry level), Youth Services Social Worker, Payroll Administrator, Early Childhood Services Coordinator, Information Technology Specialist II, Firefighter, Environmental Planner, Executive Assistant to Town Manager, Administrative Assistant Building and Housing, and Administrative Assistant Facilities.
- Reestablished the Annual Health and Wellness Fair that took place in October, 2022.
- Reviewed, responded to and resolved labor grievances or issues with all three bargaining units.
- Updated the Personnel Rules and Regulations which had been previously update in May of 2022.
- Developed updated performance appraisal forms for all employee groups including Professional & Technical, Public Works, Firefighters/EMT, General Performance Appraisal form for non-union non-managerial employees, and PARS performance appraisal form and handbook for Department Heads and other non-union supervisors.



Trends and Key Issues FY 2024

- Attending meetings for the start of the conversion and implementation project for payroll and human resource data from ADMINS to MUNIS.
- Recruit and fill various vacant staff positions as a result of resignations or retirements.
- Review current compensation practices and salary steps for both the Professional/Technical and Public Works unions as a result of the union negotiations.
- Monitor on-going Federal and State legislation that impacts and requires changes to the employee population such as minimum wage updates and general employment practices.



Goals and 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.

Goal: ♦ Review current CBAs for the Professional and Technical and Public Works in anticipation of upcoming union negotiations.

Objectives: To be prepared to go into upcoming negotiations with draft language consistent with the overall parameters established by the Town Manager and Council.

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:

- The cut over to a new system happens seamlessly and employees become engaged in utilizing self-service.

Goal: ♦ Review part-time employee's transactions for consistency. (GWI, Performance Reviews)

Objectives:

- Make sure 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:

- Mission Square 457

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

Human Resources = linkage to Government.



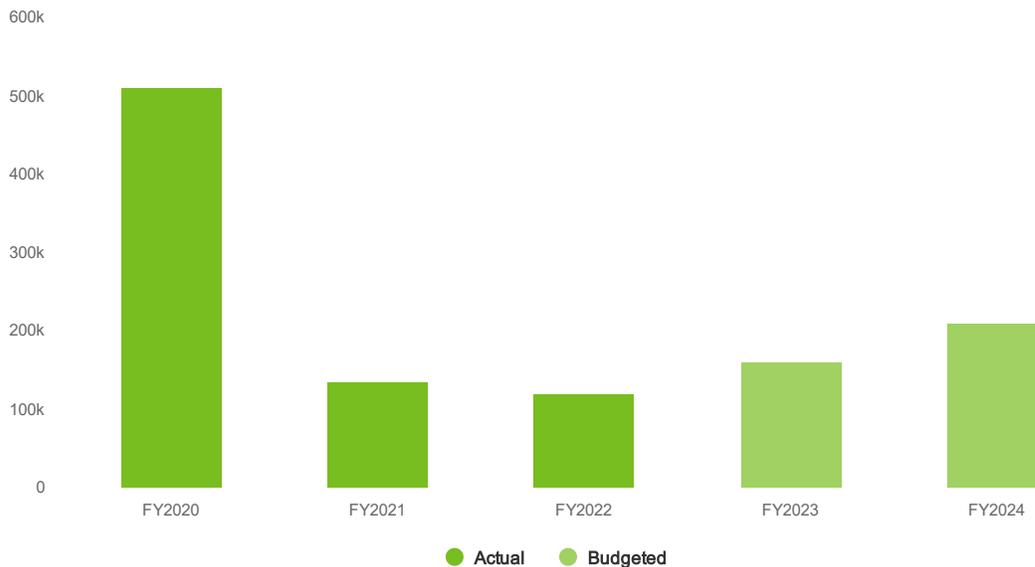
Performance Measures

| Human Resources | FY 21/22 Actual | FY 22/23 Actual | FY 23/24 Trending |
|---|--------------------|--------------------|----------------------|
| Recruitment | | | |
| Number of internal recruitments conducted | 25 | 34 | 30 |
| Number of external recruitments conducted | 25 | 34 | 30 |
| Applicants tested/interviewed (regular positions) | 75 | 102 | 100 |
| New hires, full-time & part-time (regular positions) | 9 | 15 | 12 |
| New hires, part-time (non-regular positions) | 55 | 58 | 56 |
| Internal promotions, full-time & part-time (regular positions) | 7 | 6 | 5 |
| Grievances Filed | 2 | 1 | 1 |
| Number of full-time regular employees that left municipal service (excluding retirements) | 12 | 15 | 10 |
| Number of full-time regular employees that left municipal service for retirement | 4 | 5 | 5 |
| Personnel and administrative policies reviewed/updated or drafted/adopted | 6 | 36 | 6 |
| Training workshops offered to the workforce at large | 1 | 1 | 4 |

Expenditures Summary

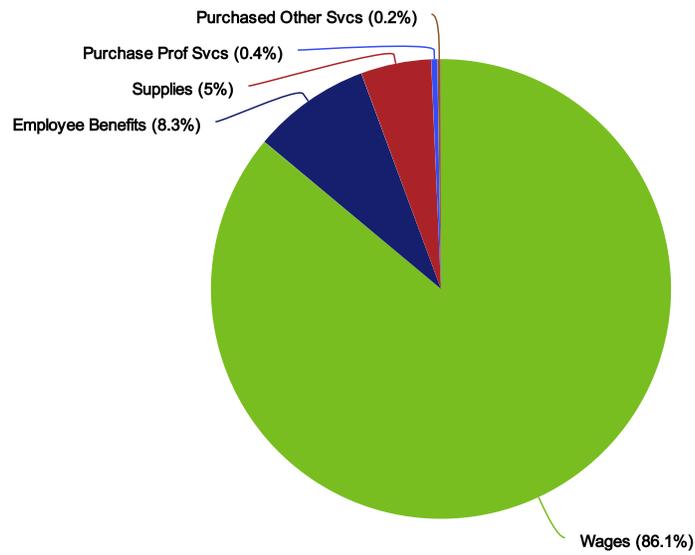
\$208,700
\$48,690
(30.43% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual

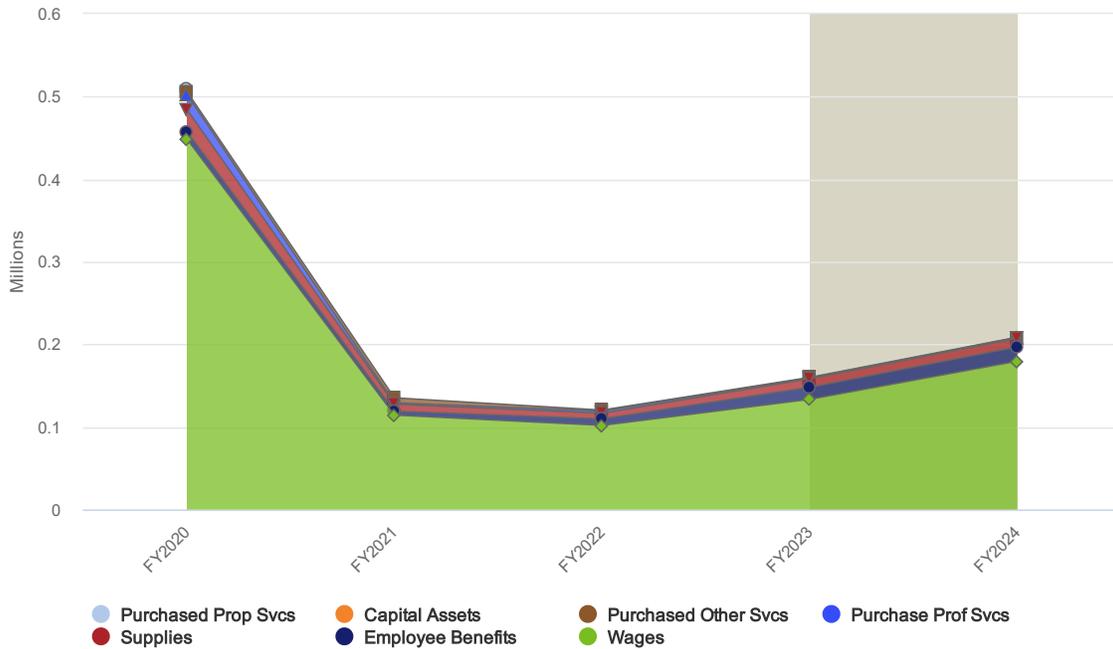


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Overtime - Straight Time-CSEA | \$15.53 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Regular Payroll | \$418,104.34 | \$79,124.62 | \$86,209.26 | \$129,910.00 | \$179,610.00 | 38.3% |
| Temporary | \$2,929.31 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Part-Time (NB) | \$25,291.02 | \$35,243.42 | \$15,651.89 | \$3,510.00 | \$0.00 | -100% |
| Overtime - Time And One Half | \$2,394.94 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Total Wages: | \$448,735.14 | \$114,368.04 | \$101,861.15 | \$133,420.00 | \$179,610.00 | 34.6% |
| | | | | | | |
| Employee Benefits | | | | | | |
| Travel/Conference Fees | \$0.00 | \$58.46 | \$1,069.00 | \$650.00 | \$1,000.00 | 53.8% |
| Membership Fees/Prof Dues | \$2,014.00 | \$1,636.00 | \$219.00 | \$1,040.00 | \$2,340.00 | 125% |
| Educational Reimbursement | \$5,350.00 | \$932.02 | \$3,325.03 | \$10,000.00 | \$10,000.00 | 0% |
| Professional Dev/Learning | \$0.00 | \$41.48 | \$0.00 | \$500.00 | \$1,000.00 | 100% |
| Recruitment Expense | \$1,932.74 | \$2,048.96 | \$3,310.28 | \$2,400.00 | \$3,000.00 | 25% |
| Total Employee Benefits: | \$9,296.74 | \$4,716.92 | \$7,923.31 | \$14,590.00 | \$17,340.00 | 18.8% |
| | | | | | | |
| Purchase Prof Svcs | | | | | | |
| Medical Services | \$2,143.00 | \$1,617.00 | \$2,572.00 | \$900.00 | \$900.00 | 0% |
| Prof & Tech Services | \$16,250.00 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Total Purchase Prof Svcs: | \$18,393.00 | \$1,617.00 | \$2,572.00 | \$900.00 | \$900.00 | 0% |
| | | | | | | |
| Purchased Prop Svcs | | | | | | |
| Architects - Engineers | \$3,300.00 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Total Purchased Prop Svcs: | \$3,300.00 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| | | | | | | |
| Purchased Other Svcs | | | | | | |
| Advertising | \$2,680.59 | \$1,502.09 | \$524.00 | \$750.00 | \$500.00 | -33.3% |
| Printing & Binding | \$100.00 | \$324.11 | \$316.10 | | \$0.00 | N/A |
| Contracted Services | \$681.98 | \$4,280.14 | \$352.74 | | \$0.00 | N/A |
| Total Purchased Other Svcs: | \$3,462.57 | \$6,106.34 | \$1,192.84 | \$750.00 | \$500.00 | -33.3% |
| | | | | | | |
| Supplies | | | | | | |
| Office Supplies | \$2,684.55 | \$2,808.01 | \$730.20 | \$1,650.00 | \$1,650.00 | 0% |
| Food | \$0.00 | \$0.00 | \$114.01 | \$1,100.00 | \$1,100.00 | 0% |
| Reference Bks & Periodicals | \$0.00 | \$56.74 | \$0.00 | | \$0.00 | N/A |
| Computer Software | \$3,326.50 | \$3,468.03 | \$3,932.42 | \$3,900.00 | \$3,900.00 | 0% |
| Non Capitalized Equipment | \$2,118.00 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Employee Events | \$1,909.24 | \$2,122.82 | \$2,080.99 | \$2,200.00 | \$2,200.00 | 0% |
| Non-Cap Furniture/Furnishings | \$16,480.79 | \$0.00 | \$0.00 | \$1,500.00 | \$1,500.00 | 0% |
| Total Supplies: | \$26,519.08 | \$8,455.60 | \$6,857.62 | \$10,350.00 | \$10,350.00 | 0% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Capital Assets | | | | | | |
| Office Equipment | \$267.86 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Total Capital Assets: | \$267.86 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Total Expense Objects: | \$509,974.39 | \$135,263.90 | \$120,406.92 | \$160,010.00 | \$208,700.00 | 30.4% |

Staffing

Town of Mansfield
Department: Human Resources - 12200

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|--|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------|
| Positions: | | | | | | |
| Director of HR | 1.00 | 1.00 | 1.00 | | | - |
| Director of Shared Services & Administration | | | | 1.00 | 1.00 | - |
| Senior HR Specialist | 1.00 | 1.00 | 1.00 | | | - |
| HR Specialist | | 0.54 | 0.54 | 2.00 | 2.00 | - |
| Total Full Time Equiv. | 2.00 | 2.54 | 2.54 | 3.00 | 3.00 | - |
| Paid from Other Funds | 1.07 | 1.07 | 1.07 | 1.07 | 1.07 | - |
| Paid from General Fund | 0.93 | 1.47 | 1.47 | 1.93 | 1.93 | - |

Town Attorney



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.

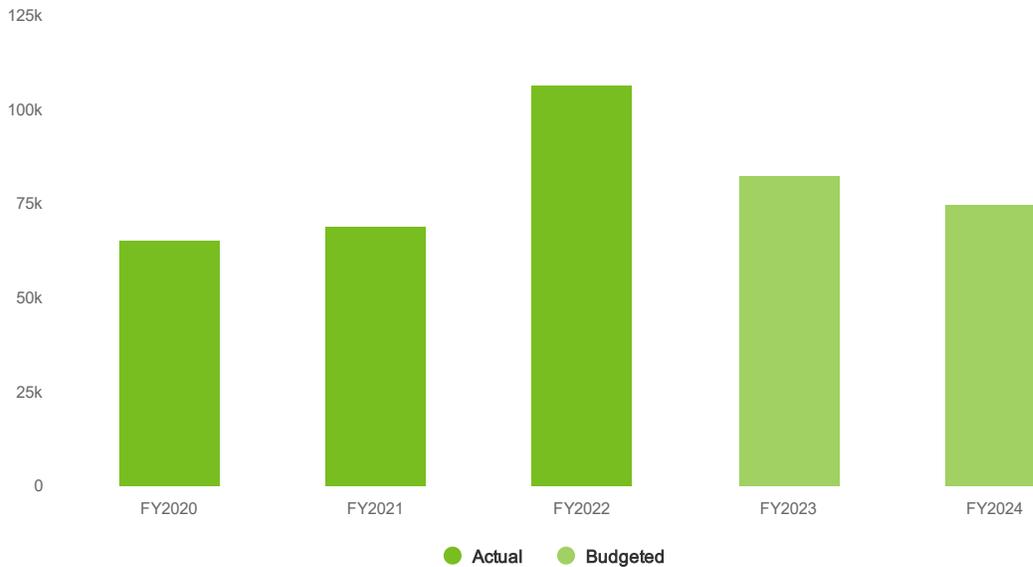
In special circumstances, such as labor and employment law, environmental law and bond proceedings, the Town may employ the services of an additional attorney. The Town is currently represented by the firm of Kainen, Escalera, and McHale PC for labor and employment matters. The firms of Murtha Cullina 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.

Expenditures Summary

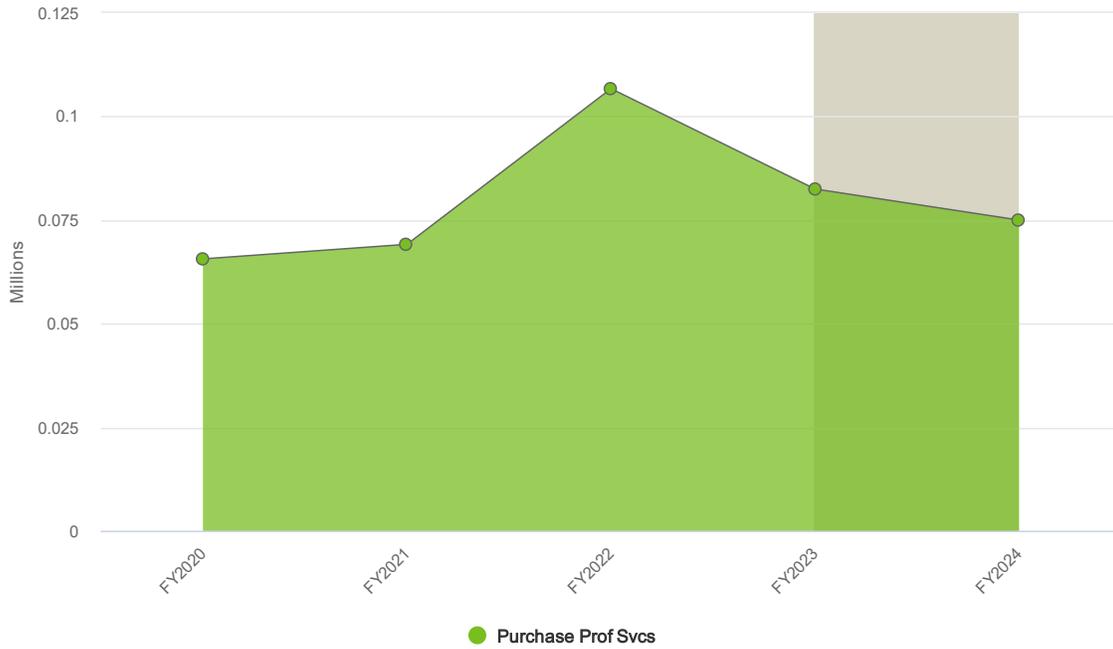
\$75,000 **-\$7,500**
(-9.09% vs. prior year)

Town Attorney Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|---|
| Expense Objects | | | | | | |
| Purchase Prof Svcs | | | | | | |
| Legal Services | \$46,333.06 | \$57,993.69 | \$69,884.18 | \$62,500.00 | \$62,500.00 | 0% |
| HR Legal Services | \$19,298.50 | \$11,156.50 | \$36,835.00 | \$20,000.00 | \$12,500.00 | -37.5% |
| Total Purchase Prof Svcs: | \$65,631.56 | \$69,150.19 | \$106,719.18 | \$82,500.00 | \$75,000.00 | -9.1% |
| Total Expense Objects: | \$65,631.56 | \$69,150.19 | \$106,719.18 | \$82,500.00 | \$75,000.00 | -9.1% |

Probate

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.

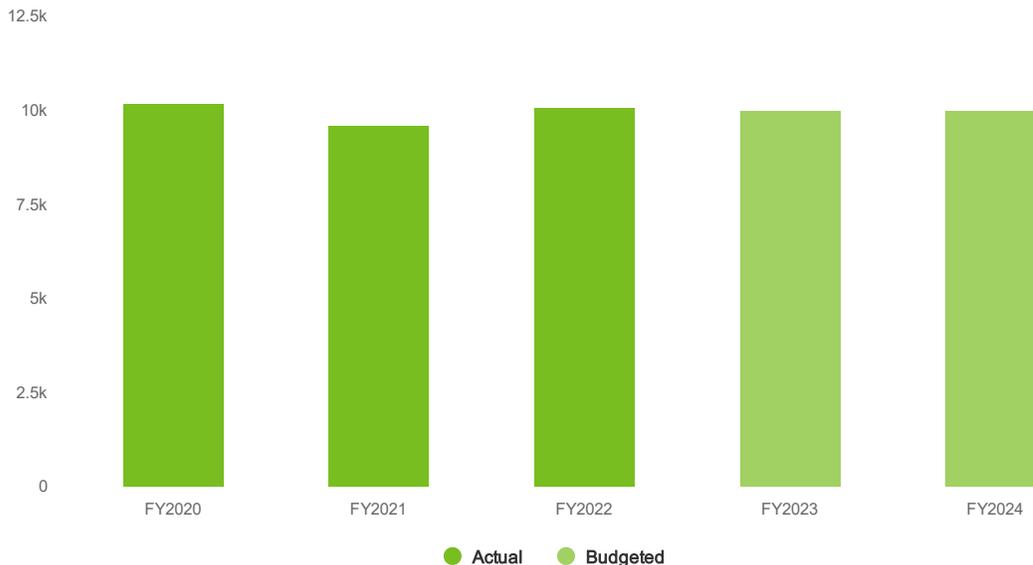
The Probate Court carries out its duties by holding hearings on the various types of applications filed with the Court and as a means of reviewing the work of fiduciaries appointed by the Court. State law mandates that all Court filings be recorded and indexed, much the same way as land records are maintained 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.

Expenditures Summary

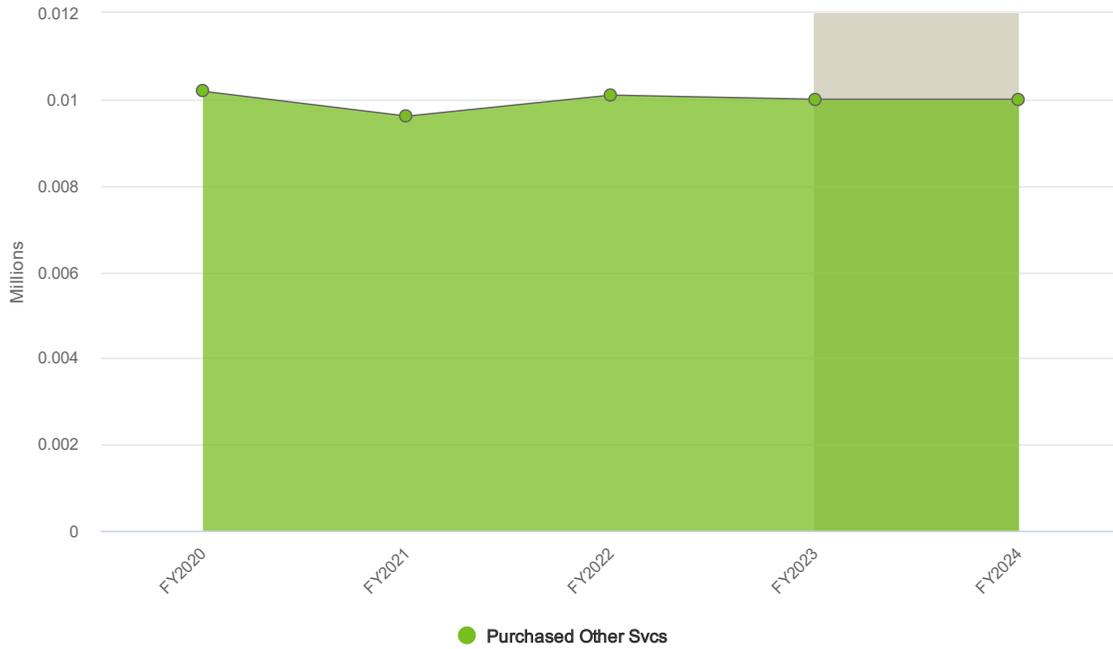
\$10,000 **\$0**
(0.00% vs. prior year)

Probate Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|--------------------|-------------------|--------------------|--------------------|--------------------|---|
| Expense Objects | | | | | | |
| Purchased Other Svcs | | | | | | |
| Program Expenses | \$10,185.33 | \$9,608.27 | \$10,095.78 | \$10,000.00 | \$10,000.00 | 0% |
| Total Purchased Other Svcs: | \$10,185.33 | \$9,608.27 | \$10,095.78 | \$10,000.00 | \$10,000.00 | 0% |
| Total Expense Objects: | \$10,185.33 | \$9,608.27 | \$10,095.78 | \$10,000.00 | \$10,000.00 | 0% |

Town Clerk



Sara-Ann Chaine, CCTC
Town Clerk

Department Overview

The mission of the Town Clerk's Office is to preserve and make accessible the records in our care and provide outstanding customer service.

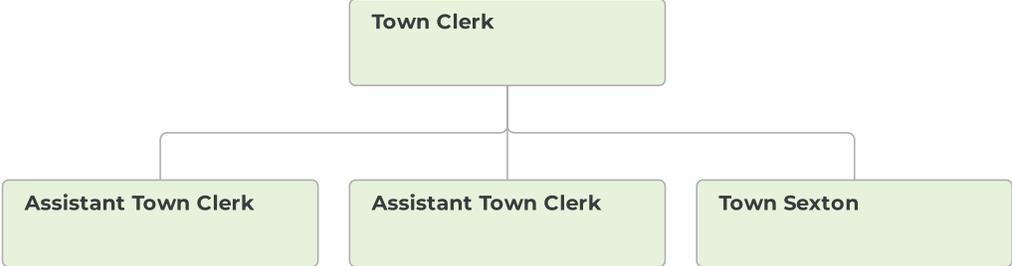
Five hundred and ninety-one Connecticut General Statutes dictate and affect the work of Town Clerks. Examples of statutory responsibilities include: recording, indexing and maintaining all land records and maps; conducting the absentee ballot program; reporting and verifying election results; maintaining 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 cremation and 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 the certification of documents and serves as staff to the Committee on Committees and the Cemetery Advisory Board

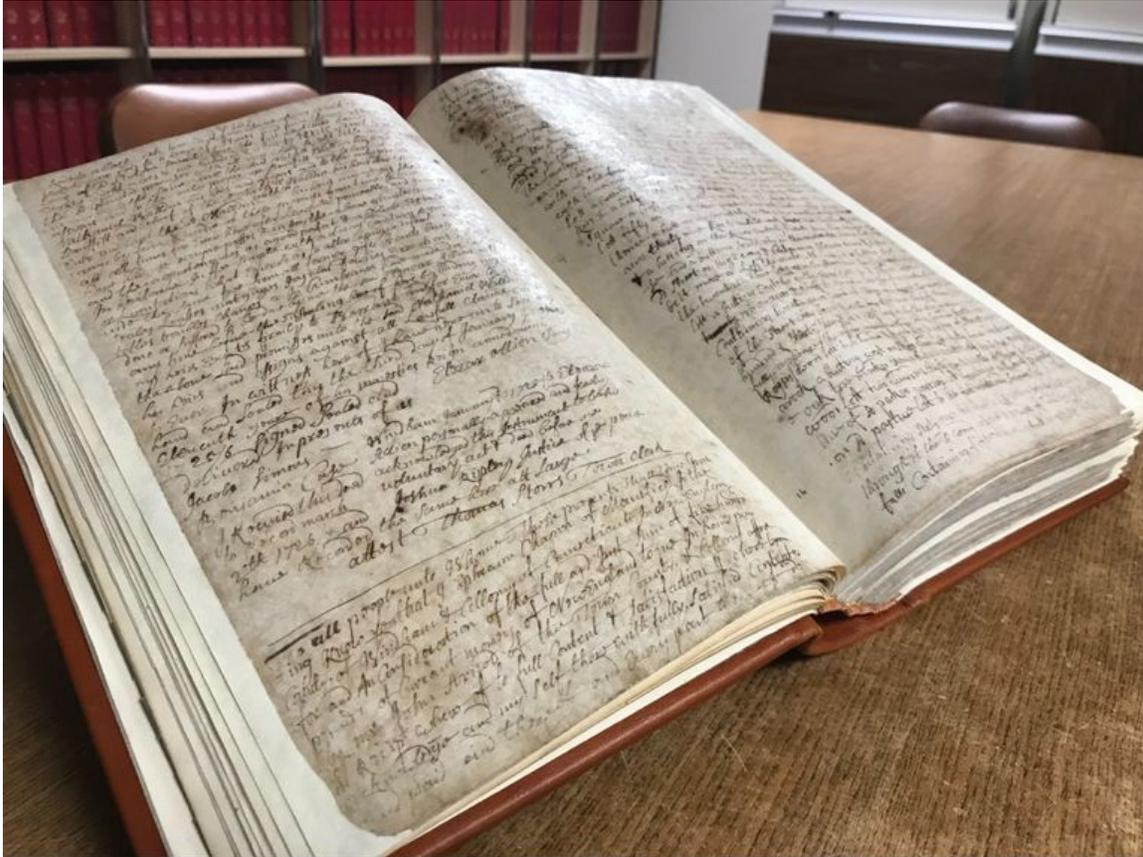


Organizational Chart



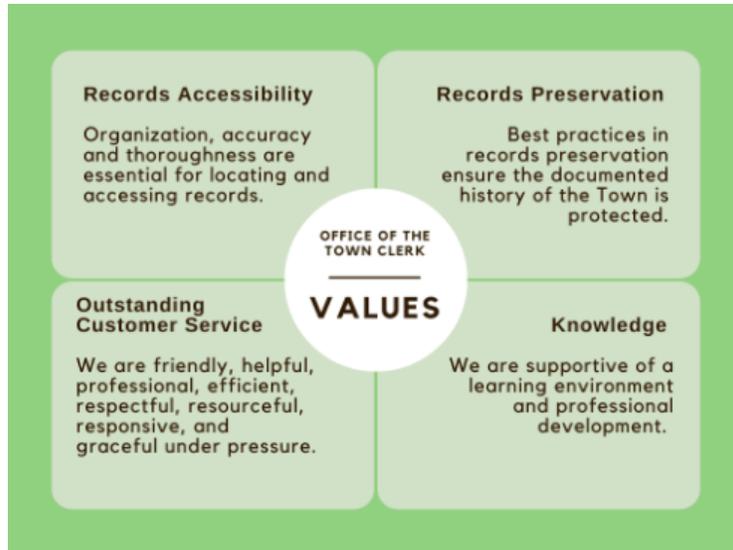
Accomplishments FY 2023

- Obtained a \$7,500 Historic Documents Preservation Grant to install a video surveillance system in the town vault to dissuade damage, photos, inappropriate records access and theft.♦
- Full historic land record collection made available online.♦
- Achieved departmental performance benchmarks in furtherance and enhancement of accessibility, preservation, customer service and knowledge.♦
- Rebuilt damaged portion of stone wall at historic Gurley Cemetery.♦



Trends and Key Issues 2024

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 professional education and development. Our software systems are essential to goal achievement and our commitment to providing modern, digital, online services continues to put Mansfield at the forefront of the Municipal Clerk profession.



Goals and Objectives

Goal: Increase records accessibility and further preservation work. ♦

Objectives:

- Apply for FY 2023/24 Historic Documents Preservation Grant funding to increase records accessibility and support preservation efforts. ♦
- Backfile 800 land and vital instruments. ♦
- Create or improve two record organizational systems and two records preservation practices. ♦
- Migrate dog license records and implement use of the new state portal. ♦

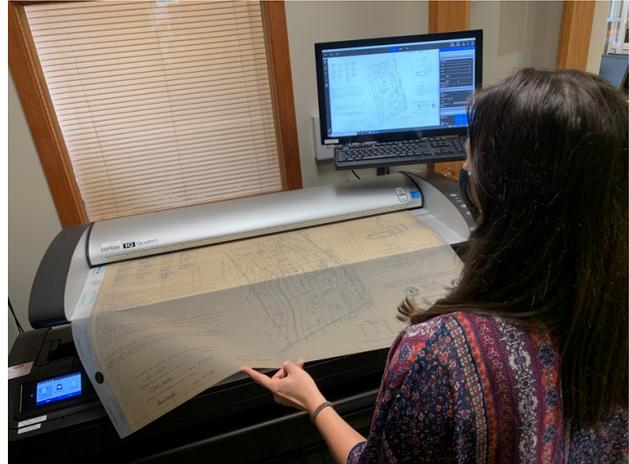
Goal: Support learning and professional development for service enhancements. ♦

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



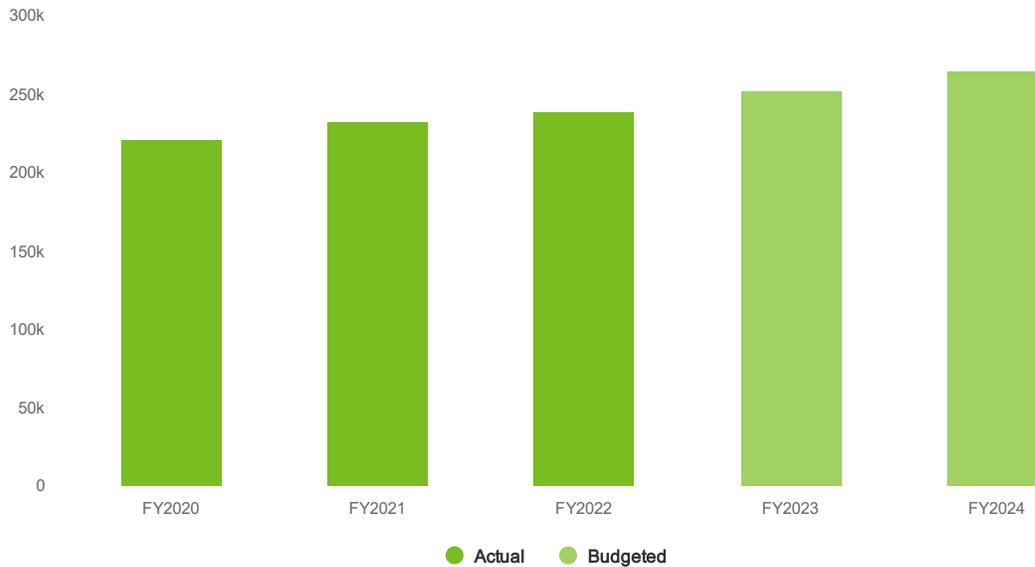
Performance Measures

| Town Clerk | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|--------------------|-----------------------|----------------------|
| Open and Transparent Government | | | |
| Total number of freedom of information (FOI) requests processed | 81 | 90 | 90 |
| 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% |
| Statistics | | | |
| Vital statistics filed | 249 | 282 | 280 |
| Land transaction documents recorded | 2313 | 1786 | 1780 |
| Total number of all licenses (dog, hunting, fishing, etc.) issued | 1857 | 1800 | 1800 |
| Board and Committees (as of June 30th) | | | |
| 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 | 227 | 230 | 230 |

Expenditures Summary

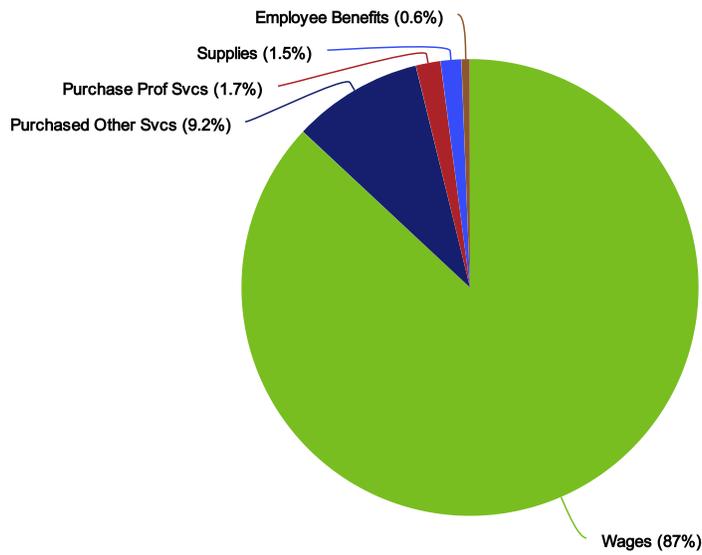
\$265,100
\$12,250
 (4.84% vs. prior year)

Town Clerk Proposed and Historical Budget vs. Actual

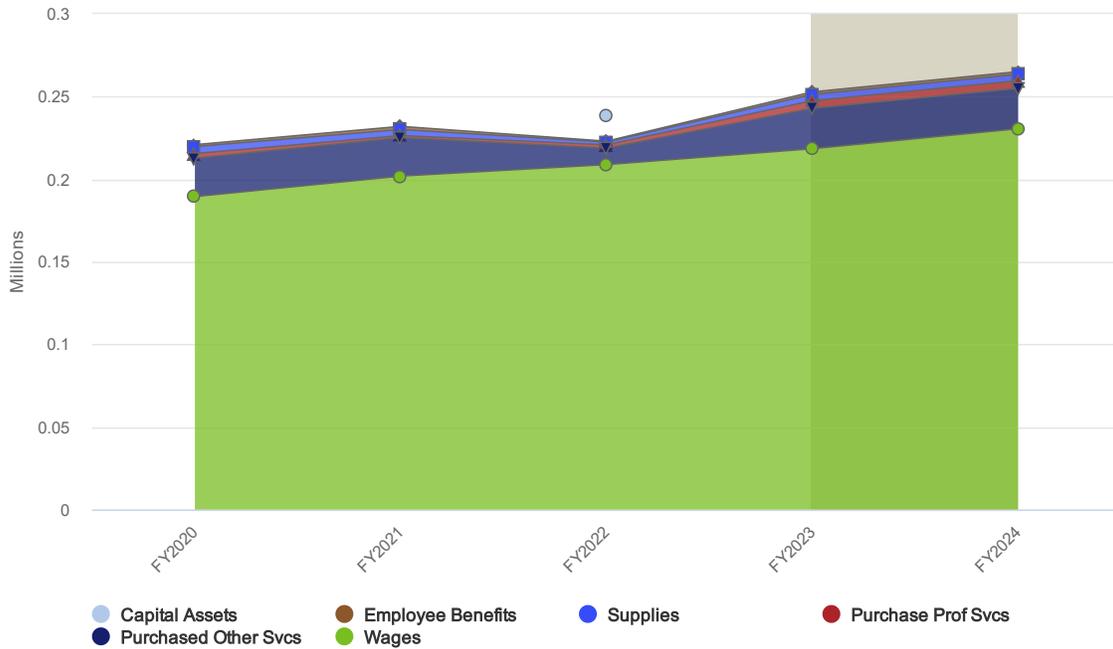


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



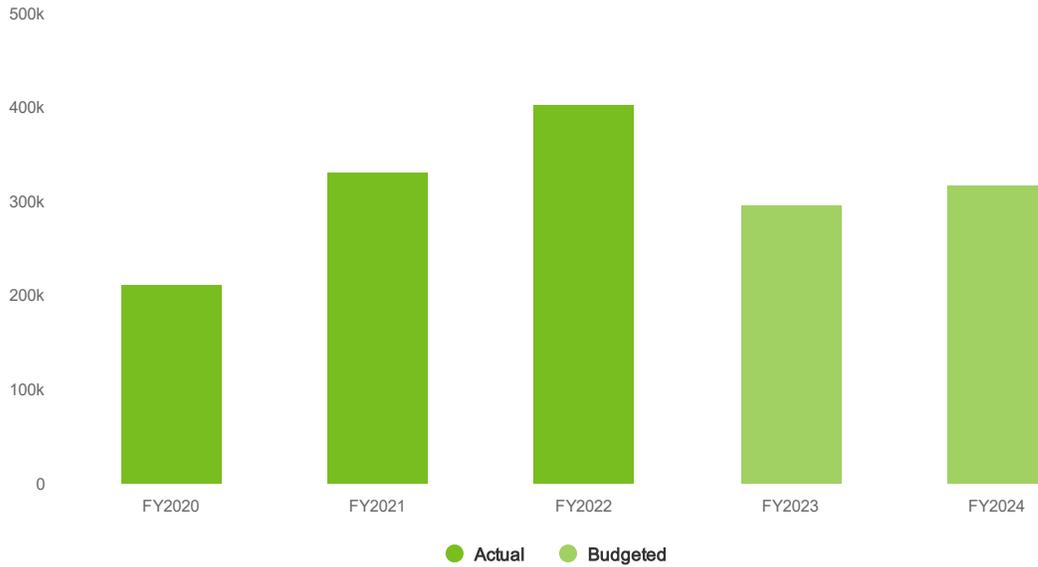
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Regular Payroll - CSEA | \$105,456.49 | \$110,479.81 | \$115,143.39 | \$119,650.00 | \$125,170.00 | 4.6% |
| Overtime - Straight Time- CSEA | \$0.00 | \$243.62 | \$25.18 | | \$0.00 | N/A |
| Regular Payroll | \$84,002.95 | \$88,355.70 | \$93,647.23 | \$98,790.00 | \$105,350.00 | 6.6% |
| Part-Time (NB) | \$0.00 | \$2,783.78 | \$0.00 | | \$0.00 | N/A |
| Total Wages: | \$189,459.44 | \$201,862.91 | \$208,815.80 | \$218,440.00 | \$230,520.00 | 5.5% |
| | | | | | | |
| Employee Benefits | | | | | | |
| Travel/Conference Fees | \$0.00 | \$0.00 | \$215.44 | | \$0.00 | N/A |
| Membership Fees/Prof Dues | \$425.00 | \$470.00 | \$260.00 | \$240.00 | \$280.00 | 16.7% |
| Professional Dev/Learning | \$720.00 | \$1,434.90 | \$50.00 | \$1,290.00 | \$1,290.00 | 0% |
| Total Employee Benefits: | \$1,145.00 | \$1,904.90 | \$525.44 | \$1,530.00 | \$1,570.00 | 2.6% |
| | | | | | | |
| Purchase Prof Svcs | | | | | | |
| Prof & Tech Services | \$2,754.00 | \$1,195.00 | \$2,000.00 | \$4,600.00 | \$4,600.00 | 0% |
| Total Purchase Prof Svcs: | \$2,754.00 | \$1,195.00 | \$2,000.00 | \$4,600.00 | \$4,600.00 | 0% |
| | | | | | | |
| Purchased Other Svcs | | | | | | |
| Advertising | \$4,215.57 | \$3,756.29 | \$6,692.33 | \$4,550.00 | \$4,550.00 | 0% |
| Indexing & Recording | \$3,892.22 | \$3,211.67 | \$2,709.66 | \$3,500.00 | \$3,500.00 | 0% |
| Microfilm & Photo Service | \$0.00 | \$750.20 | \$756.40 | \$1,450.00 | \$1,450.00 | 0% |
| System Support | \$15,000.00 | \$15,559.67 | -\$153.61 | \$15,000.00 | \$15,000.00 | 0% |
| Vital Statistics | \$160.00 | \$56.00 | \$0.00 | | \$0.00 | N/A |
| Total Purchased Other Svcs: | \$23,267.79 | \$23,333.83 | \$10,004.78 | \$24,500.00 | \$24,500.00 | 0% |
| | | | | | | |
| Supplies | | | | | | |
| Office Supplies | \$1,710.45 | \$2,727.38 | \$1,011.74 | \$1,450.00 | \$1,450.00 | 0% |
| Reference Bks & Periodicals | \$0.00 | \$260.00 | \$260.00 | \$240.00 | \$260.00 | 8.3% |
| Computer Software | \$2,549.38 | \$700.00 | \$384.00 | \$1,590.00 | \$1,700.00 | 6.9% |
| Non Capitalized Equipment | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$500.00 | 0% |
| Total Supplies: | \$4,259.83 | \$3,687.38 | \$1,655.74 | \$3,780.00 | \$3,910.00 | 3.4% |
| | | | | | | |
| Capital Assets | | | | | | |
| System Support | \$0.00 | \$0.00 | \$15,811.01 | | \$0.00 | N/A |
| Total Capital Assets: | \$0.00 | \$0.00 | \$15,811.01 | | \$0.00 | N/A |
| | | | | | | |
| Total Expense Objects: | \$220,886.06 | \$231,984.02 | \$238,812.77 | \$252,850.00 | \$265,100.00 | 4.8% |

Revenues Summary

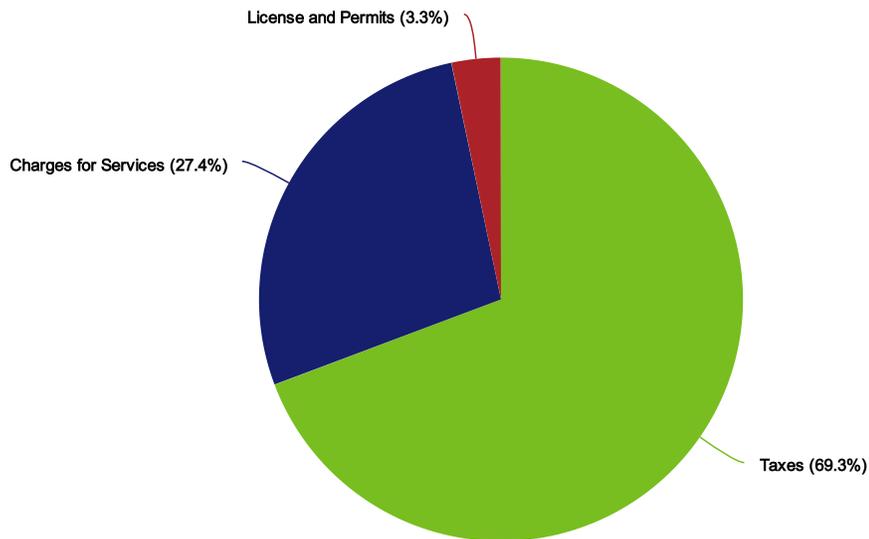
\$317,540 **\$21,130**
(7.13% vs. prior year)

Town Clerk Proposed and Historical Budget vs. Actual

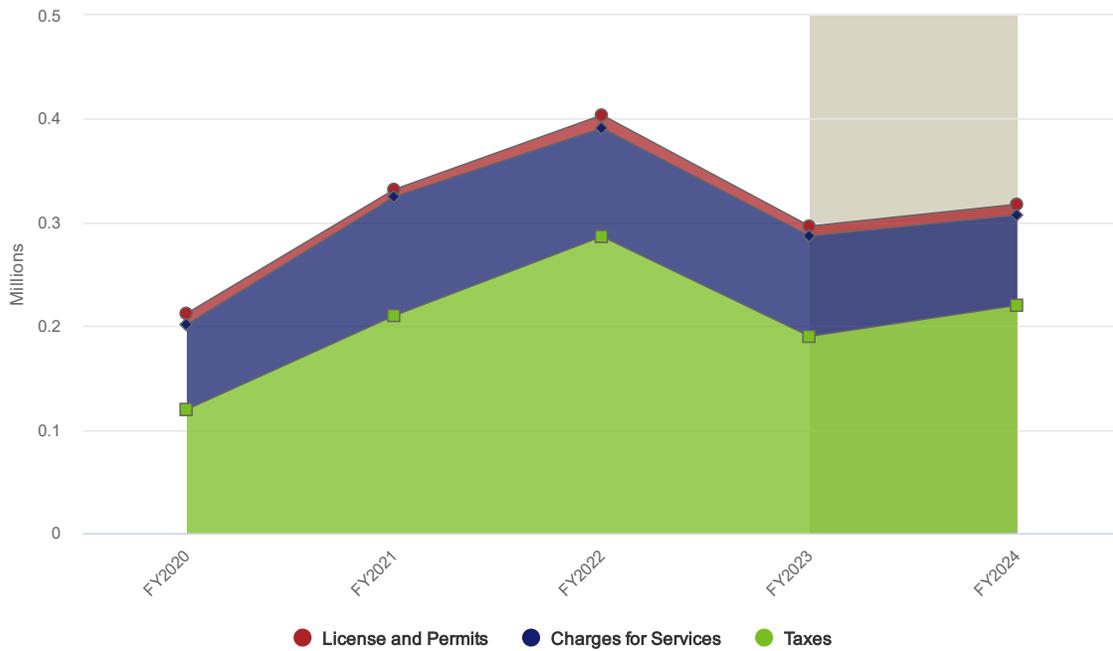


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Revenue Source | | | | | | |
| Taxes | | | | | | |
| Conveyance Tax | \$119,444.57 | \$210,077.95 | \$286,428.46 | \$190,000.00 | \$220,000.00 | 15.8% |
| Total Taxes: | \$119,444.57 | \$210,077.95 | \$286,428.46 | \$190,000.00 | \$220,000.00 | 15.8% |
| License and Permits | | | | | | |
| Sport Licenses | \$82.00 | \$30.00 | \$154.00 | \$40.00 | \$40.00 | 0% |
| Dog Licenses | \$7,937.50 | \$5,581.25 | \$9,768.00 | \$7,900.00 | \$7,900.00 | 0% |
| Misc Licenses & Permits | \$2,710.00 | \$1,340.00 | \$2,705.00 | \$1,590.00 | \$2,500.00 | 57.2% |
| Total License and Permits: | \$10,729.50 | \$6,951.25 | \$12,627.00 | \$9,530.00 | \$10,440.00 | 9.5% |
| Charges for Services | | | | | | |
| Recording | \$54,684.00 | \$83,997.00 | \$73,366.00 | \$65,000.00 | \$65,000.00 | 0% |
| Copies of Records | \$12,860.50 | \$14,743.04 | \$14,489.27 | \$19,880.00 | \$10,100.00 | -49.2% |
| Vital Statistics | \$14,501.00 | \$16,101.00 | \$16,770.00 | \$12,000.00 | \$12,000.00 | 0% |
| Total Charges for Services: | \$82,045.50 | \$114,841.04 | \$104,625.27 | \$96,880.00 | \$87,100.00 | -10.1% |
| Total Revenue Source: | \$212,219.57 | \$331,870.24 | \$403,680.73 | \$296,410.00 | \$317,540.00 | 7.1% |

Staffing

Town of Mansfield
Department: Town Clerk

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------|
| Positions: | | | | | | |
| 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 | - |
| Total Full Time Equiv. | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - |
| | | | | | | |
| Paid from General Fund | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - |

Registrars and Elections



Anne Greineder and Vera Ward
Registrars of Voters

Department Overview

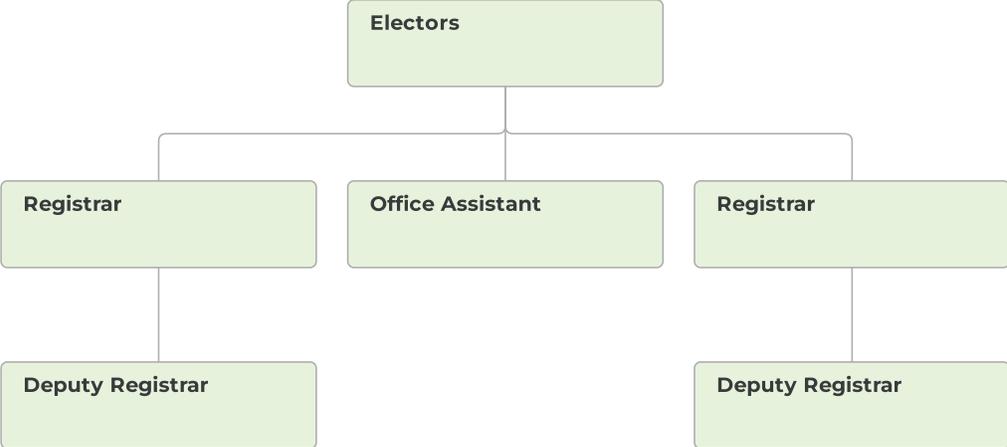
Under Title 9 of the Connecticut General Statutes, the Registrars of Voters are mandated to conduct elections and to maintain the voter registration records for the Town of Mansfield.

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 2023, there were 8,580 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 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; assisting the Town Clerk's office with absentee ballot registration, including checking voter lists prior to election to insure each Absentee Ballot received and verified by the Town Clerk is notated on the Check-In List at the polling place.



Organizational Chart



Accomplishments 2023

- Carried out the State mandated redistricting plan that affected 800+ registered voters. We were assisted by Derek Dilaj in Engineering who provided very large, detailed maps of the town. Residents were notified by two separate mailings.
- Conducted a successful State Primary (Aug 2022) and a State General Election (Nov 2022) with in-person and absentee voters, including Election Day Registration that had the second highest turnout in the State.
- 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 August Primary and November General Election. Training was intensified by adding a mock election component to better handle anticipated problems.
- Processed 4730 additions, removals, and changes to voter registrations.
- Participated in the following outreach activities:
 - The Celebrate Mansfield Festival in the fall where we recruited poll workers, encouraged potential voters to register at our booth and answered questions regarding voter rights and locations for voting.
 - A voter registration drive at E.O. Smith with surrounding towns.
 - A Political Science class at UConn to which we were invited by the professor to speak to the students about our responsibilities as registrars and about election procedures.
 - A session with UConn student activists to instruct in proper registration procedures.
 - Presented at two seventh grade classes at Mansfield Middle School where we gave an overview of our jobs and the election process in town.



Trends & Key Issues 2024

- Conduct annual Canvass utilizing various approved sources to update voter records.
- Plan for the possible loss of Vinton School as a polling place.
- Prepare for anticipated Presidential Primary in April 2024 and Municipal election in November 2023.
- Hold Voter Registration at E.O. Smith High School and various other outreach requests.
- Administer E.O. Smith Budget Referendum and Annual Town Meeting Budget vote in May 2024.
- Anticipate the statewide process of implementing new voting tabulators.

Goals and Objectives

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

Objectives:

- Complete Registrar Certification utilizing on-line classes
- Review procedural changes and proposed changes in voter registration and voting rights and institute them as they become law with anticipation of early voting.

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

Objectives:

- Further 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.
- Re-certify election moderators

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

Objectives:

- 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
- Participate in Celebrate Mansfield.
- Work with the Regional District 19 Board of Education to increase voter participation in the E.O. Smith budget referendum.

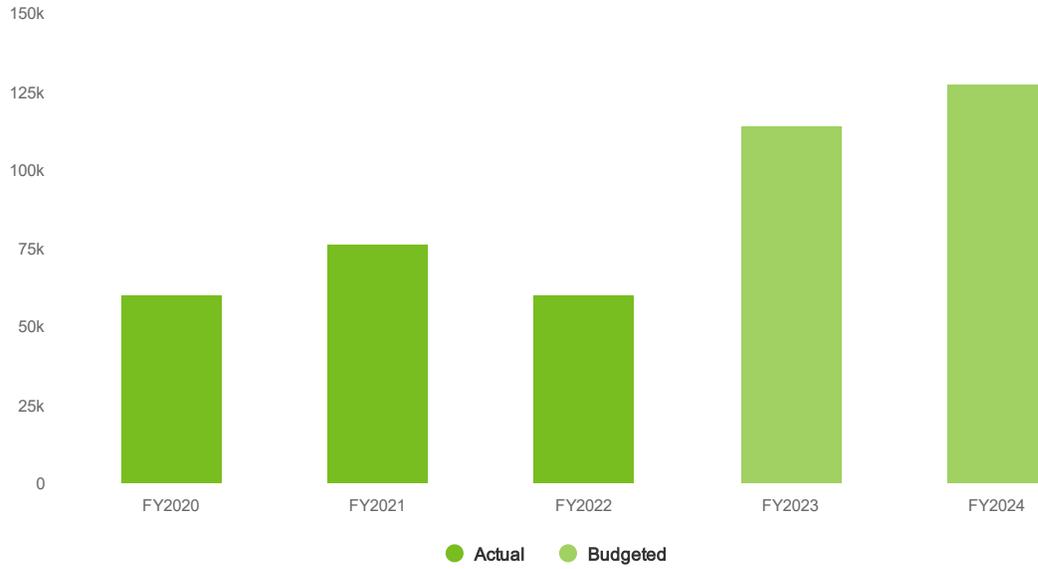
♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.



Expenditures Summary

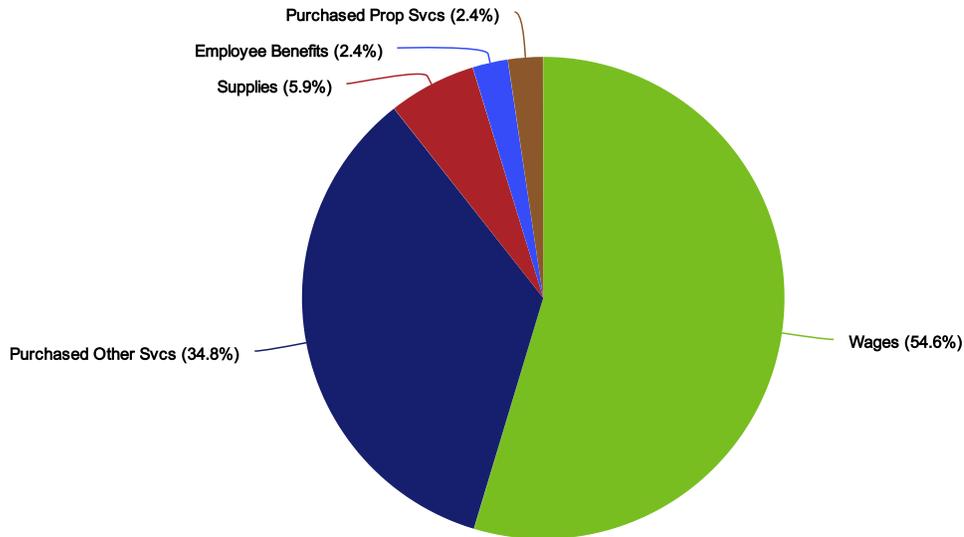
\$127,530 **\$13,450**
(11.79% vs. prior year)

Registrars and Elections Proposed and Historical Budget vs. Actual

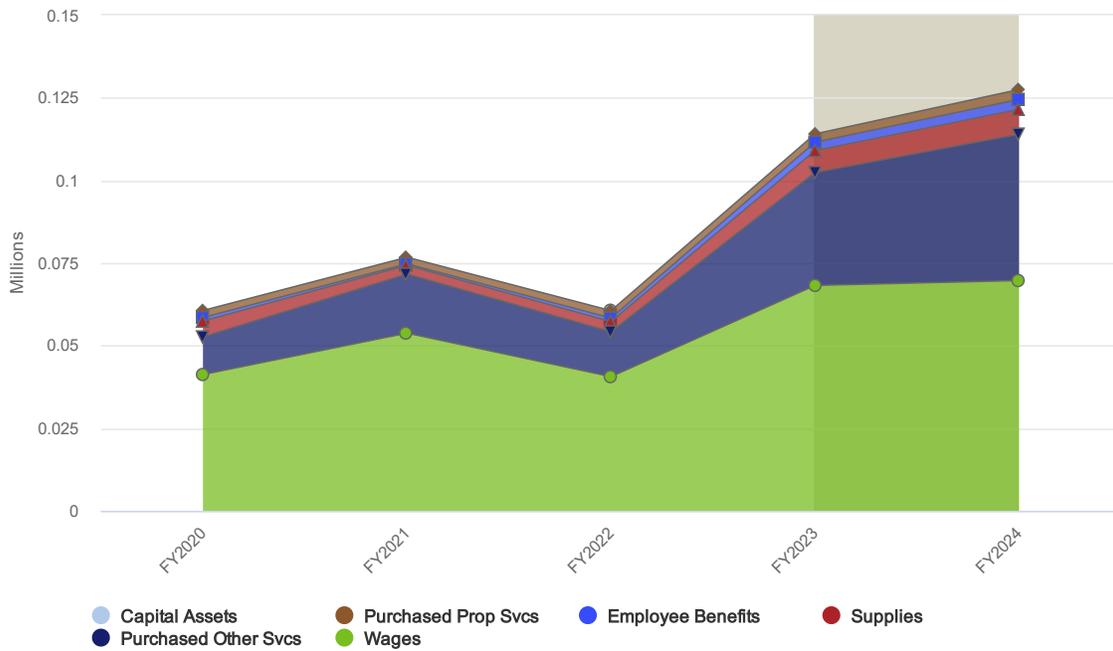


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Elected Officials | \$27,526.71 | \$38,979.46 | \$34,373.13 | \$51,240.00 | \$47,810.00 | -6.7% |
| Part-Time (NB) | \$11,732.25 | \$13,045.09 | \$5,416.62 | \$16,980.00 | \$21,880.00 | 28.9% |
| Overtime - Time And One Half | \$1,985.34 | \$1,757.49 | \$814.89 | | \$0.00 | N/A |
| Total Wages: | \$41,244.30 | \$53,782.04 | \$40,604.64 | \$68,220.00 | \$69,690.00 | 2.2% |
| Employee Benefits | | | | | | |
| Membership Fees/Prof Dues | \$170.00 | \$140.00 | \$190.00 | \$220.00 | \$250.00 | 13.6% |
| Professional Dev/Learning | \$905.00 | \$310.00 | \$880.00 | \$1,980.00 | \$2,760.00 | 39.4% |
| Mileage Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$350.00 | \$0.00 | -100% |
| Total Employee Benefits: | \$1,075.00 | \$450.00 | \$1,070.00 | \$2,550.00 | \$3,010.00 | 18% |
| Purchased Prop Svcs | | | | | | |
| Equipment Repair | \$0.00 | \$0.00 | \$0.00 | | \$500.00 | N/A |
| Equip Maintenance Contracts | \$2,125.00 | \$2,000.00 | \$2,250.00 | \$2,500.00 | \$2,500.00 | 0% |
| Total Purchased Prop Svcs: | \$2,125.00 | \$2,000.00 | \$2,250.00 | \$2,500.00 | \$3,000.00 | 20% |
| Purchased Other Svcs | | | | | | |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---|
| Postage | \$0.00 | \$740.00 | \$265.00 | \$750.00 | \$800.00 | 6.7% |
| Printing & Binding | \$4,019.91 | \$0.00 | \$7,262.44 | \$12,000.00 | \$14,100.00 | 17.5% |
| Election Workers | \$7,355.00 | \$17,111.50 | \$6,044.00 | \$21,440.00 | \$29,420.00 | 37.2% |
| Total Purchased Other Svcs: | \$11,374.91 | \$17,851.50 | \$13,571.44 | \$34,190.00 | \$44,320.00 | 29.6% |
| Supplies | | | | | | |
| Office Supplies | \$237.48 | \$789.34 | \$1,064.29 | \$1,750.00 | \$1,500.00 | -14.3% |
| Food | \$1,174.28 | \$1,439.23 | \$582.86 | \$2,090.00 | \$1,710.00 | -18.2% |
| Non Capitalized Equipment | \$0.00 | -\$1,675.00 | \$0.00 | | \$0.00 | N/A |
| Program Supplies | \$2,097.72 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Non-Cap Computer Hardw/Softw | \$1,290.00 | \$2,117.85 | \$1,432.00 | \$2,780.00 | \$4,300.00 | 54.7% |
| Total Supplies: | \$4,799.48 | \$2,671.42 | \$3,079.15 | \$6,620.00 | \$7,510.00 | 13.4% |
| Capital Assets | | | | | | |
| Computer Hardware/Software | \$0.00 | \$0.00 | \$125.00 | | \$0.00 | N/A |
| Total Capital Assets: | \$0.00 | \$0.00 | \$125.00 | | \$0.00 | N/A |
| Total Expense Objects: | \$60,618.69 | \$76,754.96 | \$60,700.23 | \$114,080.00 | \$127,530.00 | 11.8% |

Staffing

Town of Mansfield Department: Registrars/Elections

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|-----------------|-----------------|-----------------|------------------|-------------------|--------------|
| Elected Officials: | | | | | | |
| Registrars | 1.17 | 1.19 | 1.19 | 1.19 | 1.19 | - |
| Deputy Registrars | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | - |
| Admin. Assistant | 0.54 | 0.54 | 0.54 | 0.54 | 0.54 | - |
| Total Full Time Equiv. | 2.11 | 2.13 | 2.13 | 2.13 | 2.13 | - |
| Paid from General Fund | 2.11 | 2.13 | 2.13 | 2.13 | 2.13 | - |

Finance



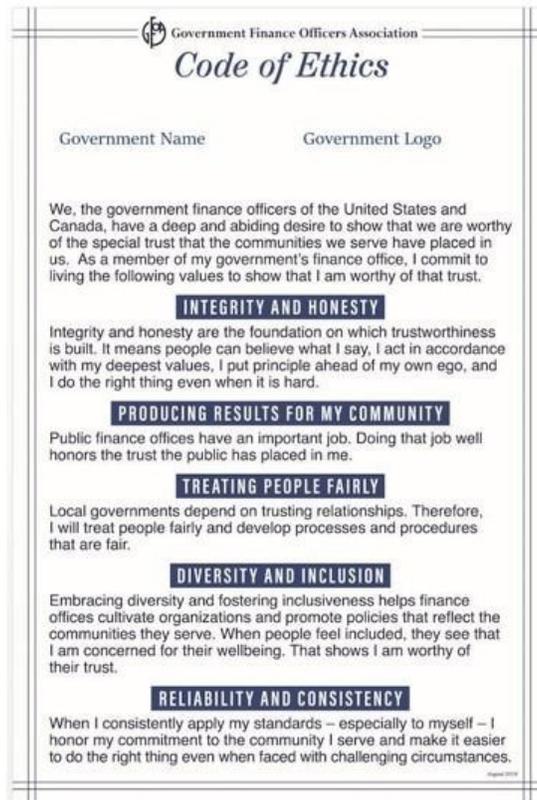
Cherie Trahan
Interim Finance Director

Department Overview

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.



Organizational Chart



Accomplishments FY 2023

- Finalized the October 1, 2021 Grand List, which after the March 2022 Board of Assessment Appeals, hearing judgments, had net taxable value: \$1,188,538,214 ♦
- Increased taxpayer participation with filing “Personal Property Declarations” online, by promoting in person and online, its benefits. Thus saving taxpayer’s time not searching for last year’s declaration to copy from, since previously declared values populated automatically into the system. Electronic declarations reviewed quickly, with less time spent on data processing. ♦
- Processed 639 real property ownership changes, including 241 sales transactions, verified through MLS, and reported, monthly, according to law, to the Office of Policy and Management.
- During 2022, the assessor’s office continued efficiently using technology, to disseminate information, answer taxpayer’s questions, and file forms, including motor vehicle proofs online. ♦
- Assessor liaison with other departments and new vendor in conversion to new GIS portal, including integration with local imagery vendor, setting up advanced sales query and mapping updates. Which, in turn, lead to streamlined processes and increased productivity for our office and greater utility for dissemination of public data. ♦
- Maintained a collection rate of over 98.8% in order to aid in the funding of town projects
- Began the process of creating the accounts receivable module in the new financial system (MUNIS) along with training and testing the module.
- Worked with Invoice Cloud, Town clerk and the Towns IT team to help implement an online payment channel option for Dog Licensing.
- Created and updated new job descriptions for the Revenue Collection staff in order to adjust with the office needs and procedures.
- Created and billed over 50 new sewer assessment bill for the 4 corner project – this will be an annual bill type for 18 years



Trends and Key issues 2024

- The past fiscal year, the assessor's office continued to build on the use of virtual technology platforms to work more efficiently and promote even greater consistency in data management. We will continue to evaluate newer, faster, better technology to save time and taxpayer's dollars, to accomplish our tasks as Mansfield continues to develop and grow now and in the future.
- The surge in the volume of residential property sales seen locally and state wide, slowed very slightly last year, potentially due to a decrease in available properties in the market. However, the sale prices for the sold residential properties continued to climb.
- Same as last year, Mansfield continues to see quite a bit of commercial property sales activity, with a number of apartment complexes changing hands, last year and proposed new developments in the works.
- Motor Vehicle values, especially used car values continued to rise in 2022, however, had leveled off by the end of the year, and were marginally higher than they were at the same time, the previous year. Making it possible that a vehicle's assessment will be higher in 2023, than it was in 2022 and 2021.

Goals and 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:

- Continue to increase taxpayer participation with filing declarations online, by promoting in person and online, its benefits.
- Work with Admin vendor to arrange for commercial property owners required to file annual income and expense forms with the Assessor, to be able to, file reports online. Streamlining the process to make filing less voluminous and user friendly, increase filing compliance and saving taxpayers from paying additional taxes, as a result of late or omitted filing penalties, assessed.
- Maintain Assessor page of the website to timely disseminate pertinent information to the public, regarding exemption programs, filing deadlines, press releases, etc.
- Ensure that the data presented through our GIS platform is accurate and updated timely.
- 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: Utilize approved Capital Improvements funds, for electronic retention of historical records in accordance with the provisions of FOIA and state records retention requirements.

Objectives:

- Arrange for Vendor RFP to obtain project bids.
- Review submitted bid proposals and select appropriate vendor.
- Work with vendor to complete project.
- File Records Disposition Authorization with the State of Connecticut, Connecticut State Library, Office of the Public Records Administrator in accordance with the states records retention schedule.

Goal: Begin preparations for October 1, 2024 Town wide Revaluation project.

Objectives:

- Determine scope of project to be, implemented in Mansfield.
- Discussion pertaining to combining projects with Coventry again for this revaluation cycle.
- Draft, update and finalize RFP for project.
- Review submitted bid proposals and assist in selection of appropriate vendor.
- Work with vendor to set Revaluation calendar goals and deadlines for the project.
- Finalize contract for Revaluation.

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.
-

Goal: Finalize the implementation and usage of the A/R module in Munis

Objectives:

- Continue the build out of A/R Fund codes in the module in order to enter deposits
- Create report of collections to coincide with the fund codes in Munis in order to begin allowing departments to enter their own deposits.

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



Performance Measures

| Revenue Collection | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|--|--------------------|-----------------------|----------------------|
| Accounts | | | |
| Total number of tax accounts | 18,851 | 18,775 | 18,800 |
| Total number of billings | 32,724 | 32,882 | 33,000 |
| Total number of delinquent accounts | 3,254 | 3,150 | 3,200 |
| Collections | | | |
| Collection rate on current levy | 99.00 | 98.8 | 98.8 |
| Payments received online or electronically | 3,912,344 | 5,085,730 | 6,000,000 |
| Payments received in-person or by mail | 36,134,299 | 36,125,200 | 36,000,000 |
| Percentage of total payments received online or electronically | 9.8 | 12.3 | 14.3 |
| Total dollar value of delinquent tax collections | 324,315 | 310,205 | 310,000 |
| Delinquent accounts sent to the collection agency or marshal | 1,116 | 1,214 | 1,200 |

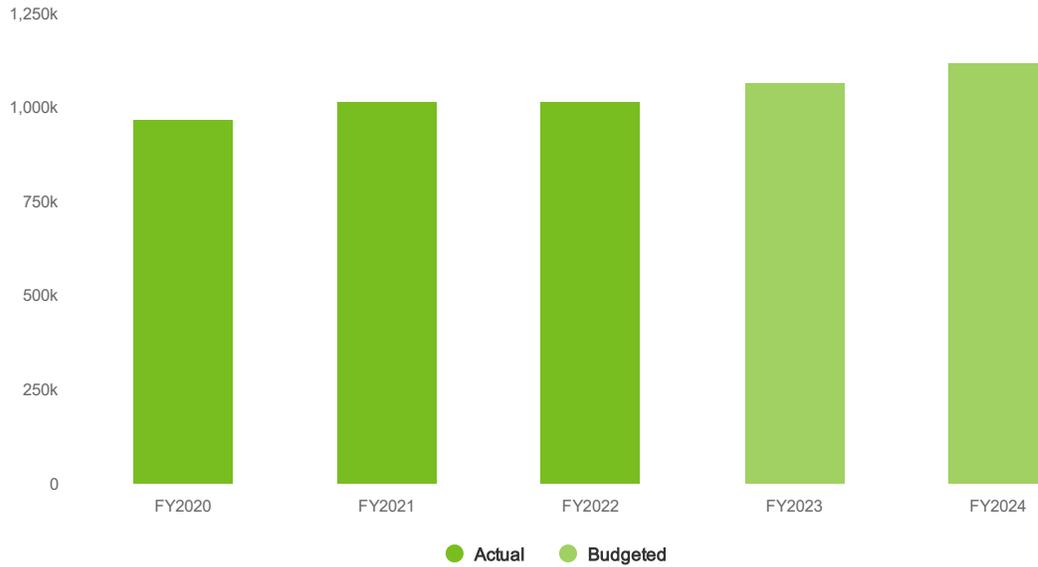
| Property Assessment | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|--------------------|-----------------------|----------------------|
| Inspections and Assessment | | | |
| Residential inspections conducted | 495 | 330 | 350 |
| % of residences inspected in preparation of the 2019 revaluation | 3% | 1% | 1% |
| Commercial inspections conducted | 20 | 20 | 20 |
| Real property ownership changes processed | 601 | 639 | 350 |
| Pro-rates of new construction | 10 | 10 | 10 |
| Crumbling Foundation Insp/Adjustments | 17 | 17 | 20 |
| Assessment Appeals | | | |
| Tax assessment appeals received | 16 | 21 | 13 |
| Percentage of tax assessment appeals resulting in an adjustment to assessed value of property | 81% | 57% | 50% |
| State Mandated Exemptions and Programs | | | |
| Additional Veterans exemption applications received/renewed | 34 | 32 | 24 |
| Percentage of applications approved for exemptions | 100% | 100% | 100% |
| Elderly Homeowners applications received/renewed | 78 | 63 | 63 |
| Percentage of applications approved for tax reductions | 100% | 100% | 100% |
| All other exemption applications and/or carryovers | 832 | 765 | 725 |
| Local Option Exemptions and Programs | | | |
| Ambulatory, disabled, homeowners, veterans | 84 | 72 | 73 |
| Farm/Forest | 266 | 254 | 246 |
| Town-wide Data | | | |

| | | | |
|---|---------------|---------------|-----|
| Total assessed dollar value of net Grand List | 1,161,171,459 | 1,188,538,214 | TBD |
| Mill rate | 31.38 | 30.38 | TBD |
| | | | |

Expenditures Summary

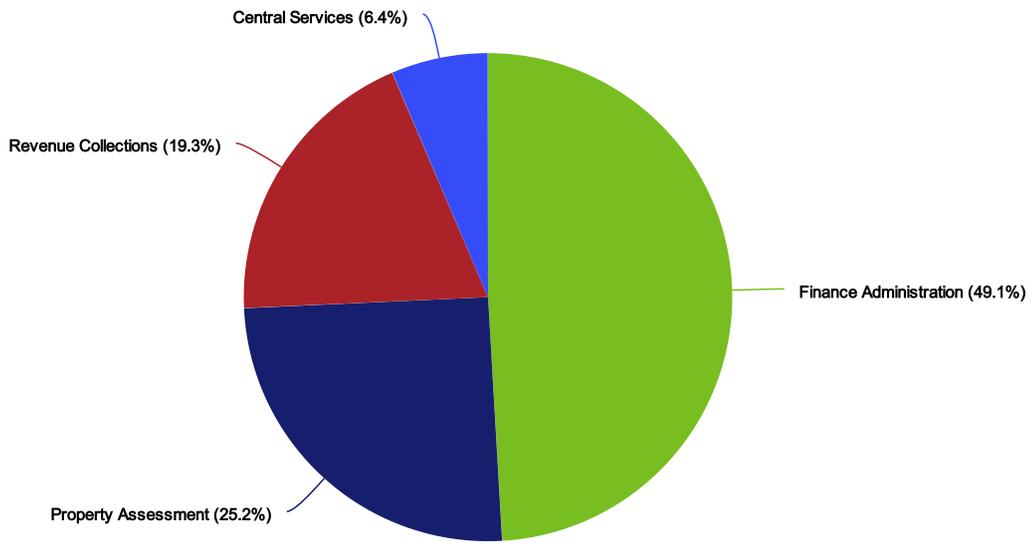
\$1,120,700 **\$54,330**
(5.09% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

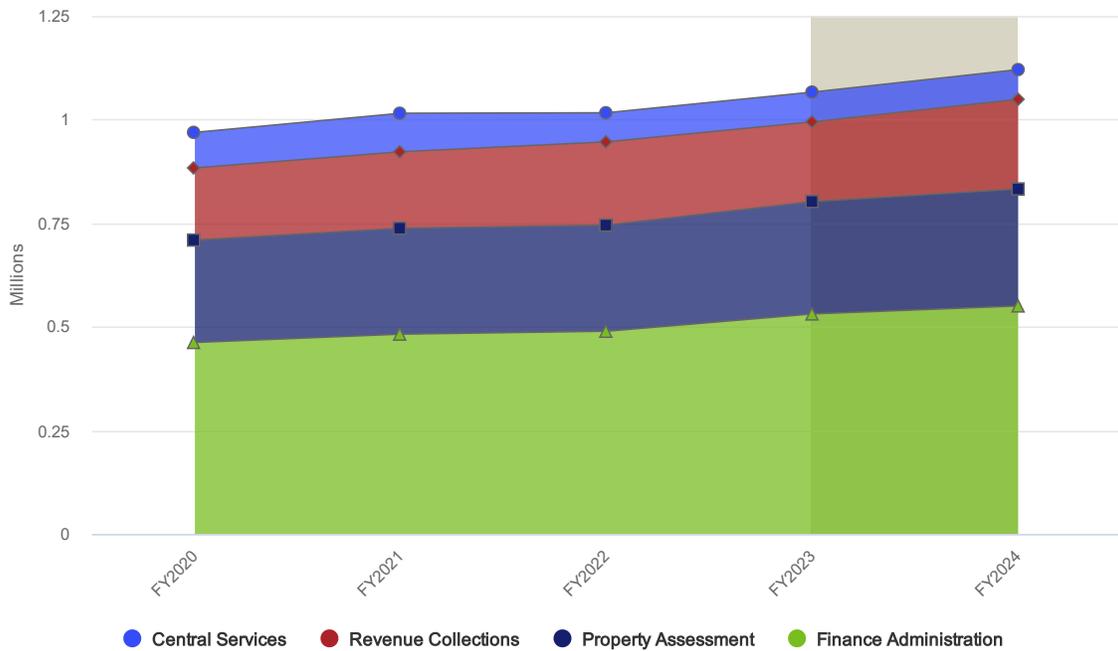


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



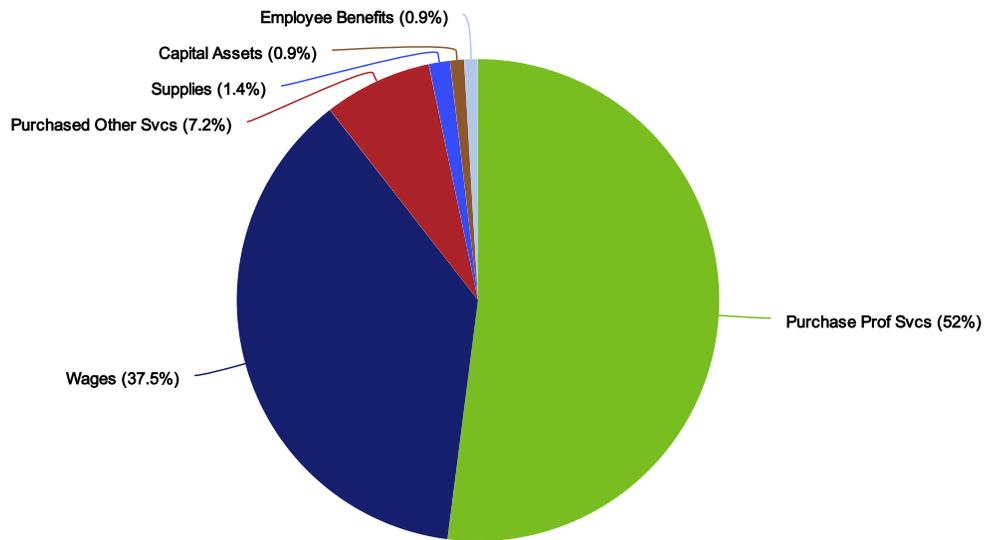
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expenditures | | | | | | |
| General Government | | | | | | |
| Finance Administration | | | | | | |
| Regular Payroll | \$0.00 | \$0.00 | \$950.00 | | \$0.00 | N/A |
| Shared Finance Services | \$461,950.00 | \$482,060.00 | \$488,130.00 | \$530,840.00 | \$550,120.00 | 3.6% |
| Total Finance Administration: | \$461,950.00 | \$482,060.00 | \$489,080.00 | \$530,840.00 | \$550,120.00 | 3.6% |
| | | | | | | |
| Central Services | | | | | | |
| Postage | \$31,700.00 | \$32,850.00 | \$32,850.00 | \$30,850.00 | \$30,850.00 | 0% |
| Printing & Binding | \$5,180.14 | \$0.00 | \$1,889.85 | \$750.00 | \$750.00 | 0% |
| Copier Maintenance Fees | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$31,670.00 | \$31,670.00 | 0% |
| Office Supplies | \$2,517.55 | \$3,411.80 | \$2,254.18 | \$3,600.00 | \$3,600.00 | 0% |
| Copier Supplies | \$2,231.96 | \$1,712.86 | \$2,745.13 | \$3,000.00 | \$3,000.00 | 0% |
| Reference Bks & Periodicals | \$234.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Covid-19 Expenses | \$5,361.73 | \$21,957.14 | \$498.84 | | \$0.00 | N/A |
| Non-Cap Furniture/Furnishings | \$8,634.30 | \$3,160.00 | \$0.00 | \$1,650.00 | \$1,650.00 | 0% |
| Total Central Services: | \$85,859.68 | \$93,091.80 | \$70,238.00 | \$71,720.00 | \$71,720.00 | 0% |
| | | | | | | |
| Property Assessment | | | | | | |
| Regular Payroll - CSEA | \$228,352.91 | \$231,473.35 | \$223,267.03 | \$223,640.00 | \$232,760.00 | 4.1% |
| Overtime - 1-1/2 Time - CSEA | \$45.66 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Overtime - Straight Time-CSEA | \$135.61 | \$31.05 | \$185.37 | | \$0.00 | N/A |
| Travel/Conference Fees | \$30.00 | \$0.00 | \$2,167.00 | \$3,030.00 | \$4,280.00 | 41.3% |
| Membership Fees/Prof Dues | \$1,333.56 | \$1,595.12 | \$1,649.20 | \$2,100.00 | \$2,230.00 | 6.2% |
| Professional Dev/Learning | \$195.00 | \$1,304.00 | \$885.00 | \$1,420.00 | \$1,820.00 | 28.2% |
| Mileage Reimbursement | \$122.79 | \$0.00 | \$0.00 | \$300.00 | \$300.00 | 0% |
| Prof & Tech Services | \$13,621.39 | \$15,011.96 | \$22,624.90 | \$32,580.00 | \$32,580.00 | 0% |
| Advertising | \$138.86 | \$127.68 | \$128.03 | \$750.00 | \$350.00 | -53.3% |
| Printing & Binding | \$1,540.81 | \$1,588.34 | \$1,738.90 | \$2,070.00 | \$2,110.00 | 1.9% |
| Office Supplies | \$605.23 | \$613.91 | \$1,005.43 | \$2,160.00 | \$2,160.00 | 0% |
| Reference Bks & Periodicals | \$1,119.20 | \$1,699.20 | \$1,850.20 | \$2,650.00 | \$3,280.00 | 23.8% |
| Non Capitalized Equipment | \$0.00 | \$2,292.62 | \$696.99 | \$600.00 | \$600.00 | 0% |
| Total Property Assessment: | \$247,241.02 | \$255,737.23 | \$256,198.05 | \$271,300.00 | \$282,470.00 | 4.1% |
| | | | | | | |
| Revenue Collections | | | | | | |
| Regular Payroll - CSEA | \$153,470.77 | \$162,377.49 | \$173,730.40 | \$161,660.00 | \$184,580.00 | 14.2% |
| Overtime - 1-1/2 Time - CSEA | \$0.00 | \$120.22 | \$0.00 | | \$0.00 | N/A |
| Temporary | \$4,112.47 | \$2,850.00 | \$3,050.00 | \$2,640.00 | \$2,640.00 | 0% |

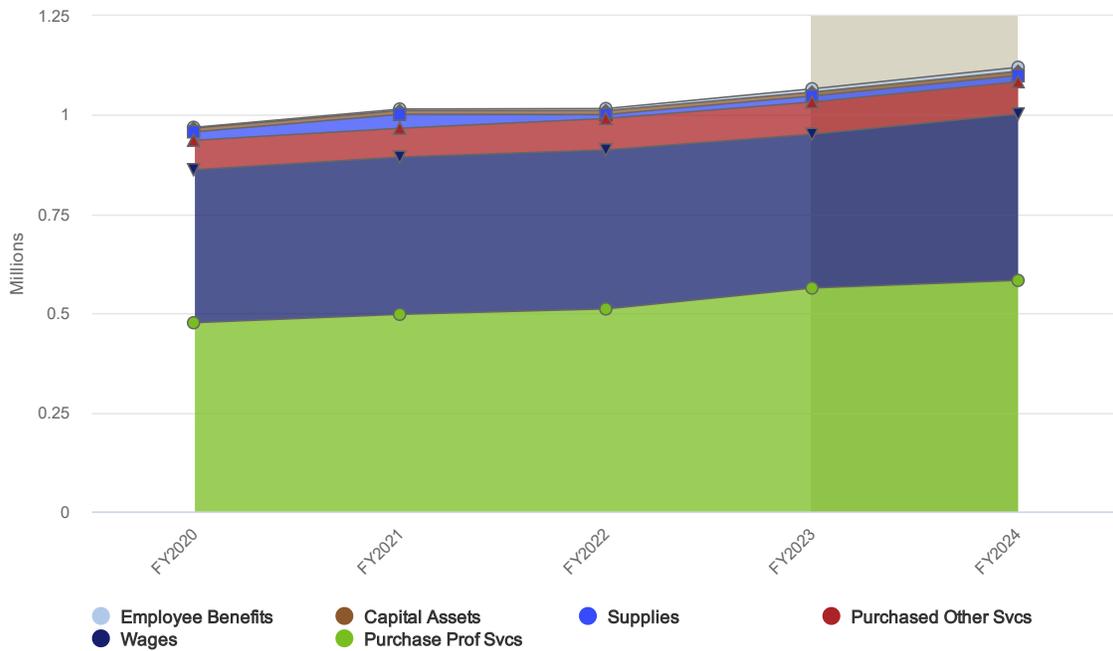
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Membership Fees/Prof Dues | \$195.00 | \$195.00 | \$195.00 | \$220.00 | \$170.00 | -22.7% |
| Professional Dev/Learning | \$60.00 | \$705.00 | \$165.00 | \$1,360.00 | \$1,400.00 | 2.9% |
| Prof & Tech Services | \$608.23 | \$250.00 | \$250.00 | \$250.00 | \$250.00 | 0% |
| Postage | \$0.00 | \$0.00 | \$265.00 | | \$0.00 | N/A |
| Advertising | \$1,385.00 | \$1,455.99 | \$1,052.12 | \$1,800.00 | \$1,300.00 | -27.8% |
| Printing & Binding | \$4,287.64 | \$6,648.48 | \$11,400.12 | \$13,550.00 | \$14,150.00 | 4.4% |
| Office Supplies | \$445.77 | \$360.86 | \$445.12 | \$630.00 | \$700.00 | 11.1% |
| Non Capitalized Equipment | \$32.99 | \$0.00 | \$271.54 | \$600.00 | \$600.00 | 0% |
| System Support | \$9,490.00 | \$9,490.00 | \$10,165.00 | \$9,800.00 | \$10,600.00 | 8.2% |
| Total Revenue Collections: | \$174,087.87 | \$184,453.04 | \$200,989.30 | \$192,510.00 | \$216,390.00 | 12.4% |
| Total General Government: | \$969,138.57 | \$1,015,342.07 | \$1,016,505.35 | \$1,066,370.00 | \$1,120,700.00 | 5.1% |
| Total Expenditures: | \$969,138.57 | \$1,015,342.07 | \$1,016,505.35 | \$1,066,370.00 | \$1,120,700.00 | 5.1% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

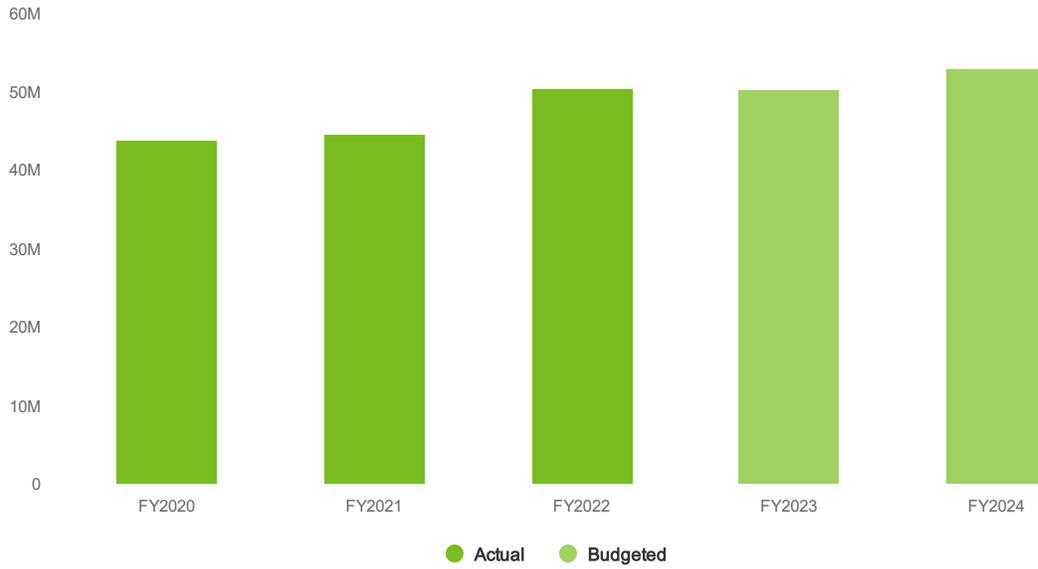
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Regular Payroll | \$0.00 | \$0.00 | \$950.00 | | \$0.00 | N/A |
| Regular Payroll - CSEA | \$228,352.91 | \$231,473.35 | \$223,267.03 | \$223,640.00 | \$232,760.00 | 4.1% |
| Overtime - 1-1/2 Time - CSEA | \$45.66 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Overtime - Straight Time- CSEA | \$135.61 | \$31.05 | \$185.37 | | \$0.00 | N/A |
| Regular Payroll - CSEA | \$153,470.77 | \$162,377.49 | \$173,730.40 | \$161,660.00 | \$184,580.00 | 14.2% |
| Overtime - 1-1/2 Time - CSEA | \$0.00 | \$120.22 | \$0.00 | | \$0.00 | N/A |
| Temporary | \$4,112.47 | \$2,850.00 | \$3,050.00 | \$2,640.00 | \$2,640.00 | 0% |
| Total Wages: | \$386,117.42 | \$396,852.11 | \$401,182.80 | \$387,940.00 | \$419,980.00 | 8.3% |
| | | | | | | |
| Employee Benefits | | | | | | |
| Travel/Conference Fees | \$30.00 | \$0.00 | \$2,167.00 | \$3,030.00 | \$4,280.00 | 41.3% |
| Membership Fees/Prof Dues | \$1,333.56 | \$1,595.12 | \$1,649.20 | \$2,100.00 | \$2,230.00 | 6.2% |
| Professional Dev/Learning | \$195.00 | \$1,304.00 | \$885.00 | \$1,420.00 | \$1,820.00 | 28.2% |
| Mileage Reimbursement | \$122.79 | \$0.00 | \$0.00 | \$300.00 | \$300.00 | 0% |
| Membership Fees/Prof Dues | \$195.00 | \$195.00 | \$195.00 | \$220.00 | \$170.00 | -22.7% |
| Professional Dev/Learning | \$60.00 | \$705.00 | \$165.00 | \$1,360.00 | \$1,400.00 | 2.9% |
| Total Employee Benefits: | \$1,936.35 | \$3,799.12 | \$5,061.20 | \$8,430.00 | \$10,200.00 | 21% |
| | | | | | | |
| Purchase Prof Svcs | | | | | | |
| Shared Finance Services | \$461,950.00 | \$482,060.00 | \$488,130.00 | \$530,840.00 | \$550,120.00 | 3.6% |
| Prof & Tech Services | \$13,621.39 | \$15,011.96 | \$22,624.90 | \$32,580.00 | \$32,580.00 | 0% |
| Prof & Tech Services | \$608.23 | \$250.00 | \$250.00 | \$250.00 | \$250.00 | 0% |
| Total Purchase Prof Svcs: | \$476,179.62 | \$497,321.96 | \$511,004.90 | \$563,670.00 | \$582,950.00 | 3.4% |
| | | | | | | |
| Purchased Other Svcs | | | | | | |
| Postage | \$31,700.00 | \$32,850.00 | \$32,850.00 | \$30,850.00 | \$30,850.00 | 0% |
| Printing & Binding | \$5,180.14 | \$0.00 | \$1,889.85 | \$750.00 | \$750.00 | 0% |
| Copier Maintenance Fees | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$31,670.00 | \$31,670.00 | 0% |
| Advertising | \$138.86 | \$127.68 | \$128.03 | \$750.00 | \$350.00 | -53.3% |
| Printing & Binding | \$1,540.81 | \$1,588.34 | \$1,738.90 | \$2,070.00 | \$2,110.00 | 1.9% |
| Postage | \$0.00 | \$0.00 | \$265.00 | | \$0.00 | N/A |
| Advertising | \$1,385.00 | \$1,455.99 | \$1,052.12 | \$1,800.00 | \$1,300.00 | -27.8% |
| Printing & Binding | \$4,287.64 | \$6,648.48 | \$11,400.12 | \$13,550.00 | \$14,150.00 | 4.4% |
| Total Purchased Other Svcs: | \$74,232.45 | \$72,670.49 | \$79,324.02 | \$81,440.00 | \$81,180.00 | -0.3% |
| | | | | | | |
| Supplies | | | | | | |
| Office Supplies | \$2,517.55 | \$3,411.80 | \$2,254.18 | \$3,600.00 | \$3,600.00 | 0% |
| Copier Supplies | \$2,231.96 | \$1,712.86 | \$2,745.13 | \$3,000.00 | \$3,000.00 | 0% |
| Reference Bks & Periodicals | \$234.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-------------------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Covid-19 Expenses | \$5,361.73 | \$21,957.14 | \$498.84 | | \$0.00 | N/A |
| Non-Cap Furniture/Furnishings | \$8,634.30 | \$3,160.00 | \$0.00 | \$1,650.00 | \$1,650.00 | 0% |
| Office Supplies | \$605.23 | \$613.91 | \$1,005.43 | \$2,160.00 | \$2,160.00 | 0% |
| Reference Bks & Periodicals | \$1,119.20 | \$1,699.20 | \$1,850.20 | \$2,650.00 | \$3,280.00 | 23.8% |
| Non Capitalized Equipment | \$0.00 | \$2,292.62 | \$696.99 | \$600.00 | \$600.00 | 0% |
| Office Supplies | \$445.77 | \$360.86 | \$445.12 | \$630.00 | \$700.00 | 11.1% |
| Non Capitalized Equipment | \$32.99 | \$0.00 | \$271.54 | \$600.00 | \$600.00 | 0% |
| Total Supplies: | \$21,182.73 | \$35,208.39 | \$9,767.43 | \$15,090.00 | \$15,790.00 | 4.6% |
| | | | | | | |
| Capital Assets | | | | | | |
| System Support | \$9,490.00 | \$9,490.00 | \$10,165.00 | \$9,800.00 | \$10,600.00 | 8.2% |
| Total Capital Assets: | \$9,490.00 | \$9,490.00 | \$10,165.00 | \$9,800.00 | \$10,600.00 | 8.2% |
| | | | | | | |
| Total Expense Objects: | \$969,138.57 | \$1,015,342.07 | \$1,016,505.35 | \$1,066,370.00 | \$1,120,700.00 | 5.1% |

Revenues Summary

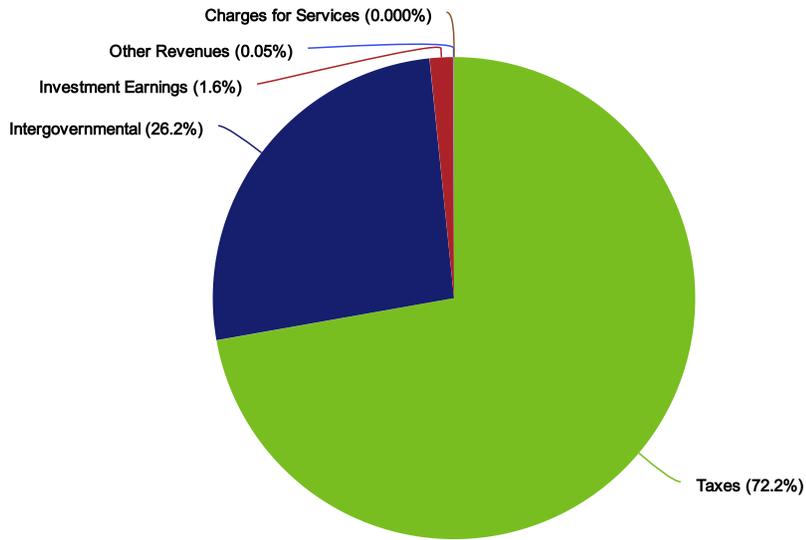
\$53,014,336 **\$2,633,490**
(5.23% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

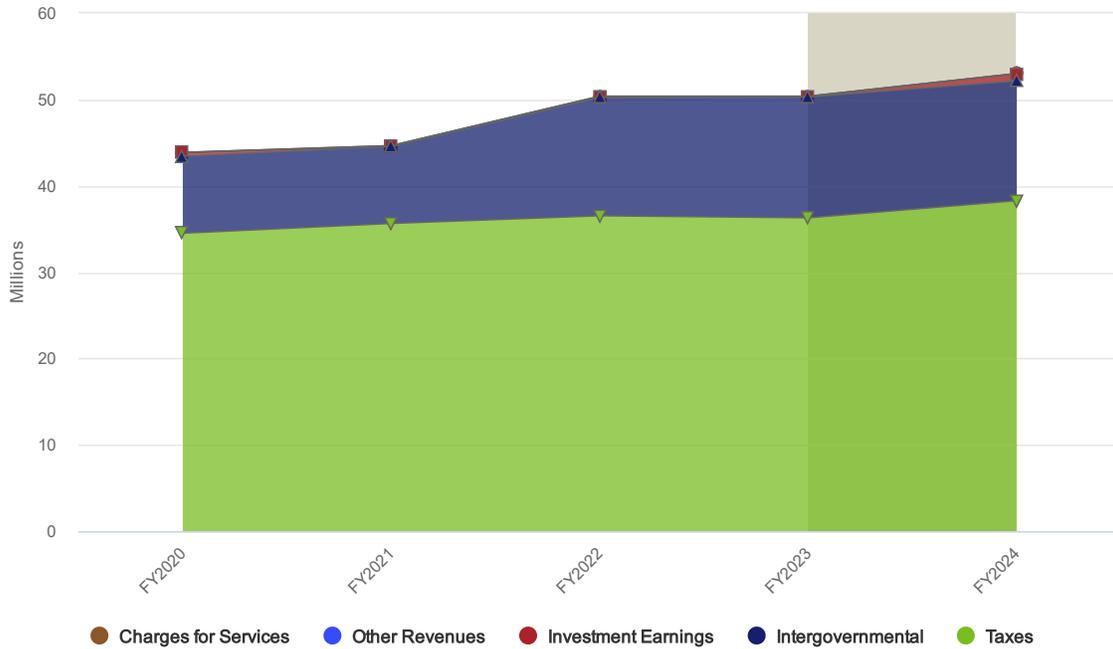


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



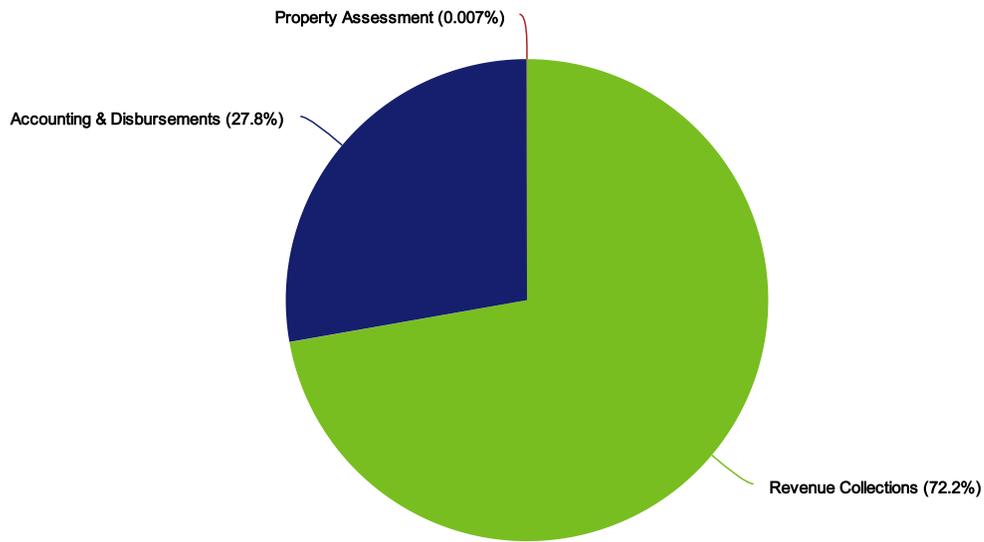
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------|----------------|----------------|----------------|----------------|-----------------|---|
| | | | | | | |

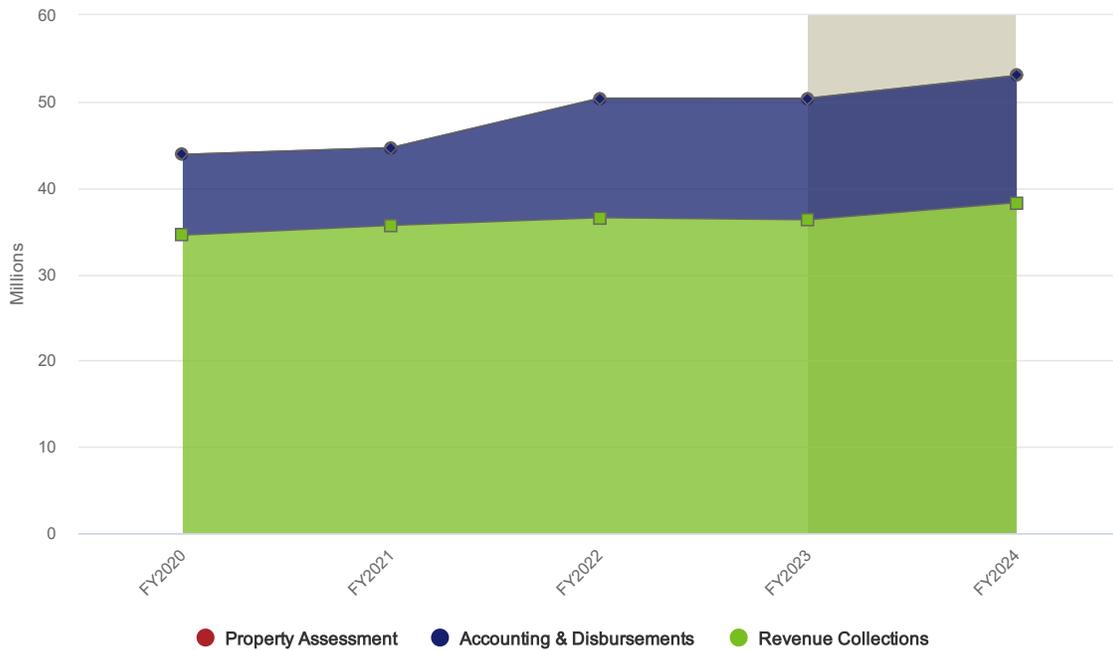
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Revenue Source | | | | | | |
| Taxes | | | | | | |
| Current Year Levy | \$33,792,527.13 | \$34,810,752.62 | \$35,689,516.39 | \$35,472,496.00 | \$37,411,256.00 | 5.5% |
| Prior Year Levy | \$205,412.48 | \$287,009.65 | \$255,718.31 | \$250,000.00 | \$255,500.00 | 2.2% |
| Interest & Lien Fees | \$166,657.58 | \$223,577.26 | \$202,315.52 | \$170,000.00 | \$197,300.00 | 16.1% |
| Motor Vehicle Supplement | \$318,077.56 | \$292,618.53 | \$353,333.89 | \$370,000.00 | \$390,000.00 | 5.4% |
| Susp. Coll. Taxes - Trnsc. | \$6,182.42 | \$6,510.29 | \$6,588.38 | \$6,500.00 | \$6,190.00 | -4.8% |
| Susp. Coll. Int. - Trnsc. | \$5,630.55 | \$8,078.16 | \$7,356.23 | \$7,500.00 | \$6,965.00 | -7.1% |
| Collection Fees | \$16,992.00 | \$14,626.50 | \$18,696.00 | \$18,750.00 | \$15,000.00 | -20% |
| Total Taxes: | \$34,511,479.72 | \$35,643,173.01 | \$36,533,524.72 | \$36,295,246.00 | \$38,282,211.00 | 5.5% |
| | | | | | | |
| Intergovernmental | | | | | | |
| Motor Vehicle Tax Reimbursemen | \$0.00 | \$0.00 | \$0.00 | \$228,580.00 | \$0.00 | -100% |
| Pilot - Colleges/Hospitals | \$7,583.00 | \$7,583.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Pilot - State Property | \$5,566,517.00 | \$5,566,517.00 | \$10,369,767.00 | \$10,471,300.00 | \$10,576,950.00 | 1% |
| Pilot - Select Payment | \$2,630,447.00 | \$2,630,447.00 | \$2,630,447.00 | \$2,630,450.00 | \$3,291,730.00 | 25.1% |
| Pilot - Senior Housing | \$20,228.30 | \$20,228.30 | \$21,856.50 | \$0.00 | \$0.00 | 0% |
| Municipal Stabilization Grant | \$661,283.00 | \$661,283.00 | \$661,283.00 | \$661,280.00 | \$0.00 | -100% |
| State Support - Other | \$6,841.00 | \$6,841.00 | \$6,841.00 | \$0.00 | \$0.00 | 0% |
| Pilot - Holinko Estates | \$7,525.00 | \$7,525.00 | \$7,525.00 | \$0.00 | \$0.00 | 0% |
| Veterans Reimb | \$6,464.28 | \$5,371.63 | \$4,000.95 | \$3,630.00 | \$3,450.00 | -5% |
| Payment in Lieu of Taxes | \$4,881.00 | \$4,944.00 | \$5,065.00 | \$4,940.00 | \$4,700.00 | -4.9% |
| Disability Exempt Reimb | \$870.68 | \$995.26 | \$888.95 | \$1,000.00 | \$1,000.00 | 0% |
| Judicial Revenue Distribution | \$8,195.00 | \$1,735.00 | \$3,810.00 | \$1,800.00 | \$1,735.00 | -3.6% |
| Total Intergovernmental: | \$8,920,835.26 | \$8,913,470.19 | \$13,711,484.40 | \$14,002,980.00 | \$13,879,565.00 | -0.9% |
| | | | | | | |
| Charges for Services | | | | | | |
| Copies of Records | \$168.00 | \$0.00 | \$119.00 | \$110.00 | \$40.00 | -63.6% |
| Cash Overage/Shortage | \$8.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Copies of Records | \$32.50 | \$8.00 | \$130.50 | \$10.00 | \$20.00 | 100% |
| Total Charges for Services: | \$208.50 | \$8.00 | \$249.50 | \$120.00 | \$60.00 | -50% |
| | | | | | | |
| Investment Earnings | | | | | | |
| Interest Income | \$416,384.08 | \$26,200.60 | \$98,794.79 | \$50,000.00 | \$825,000.00 | 1,550% |
| Total Investment Earnings: | \$416,384.08 | \$26,200.60 | \$98,794.79 | \$50,000.00 | \$825,000.00 | 1,550% |
| | | | | | | |
| Other Revenues | | | | | | |
| Telecom Services Payment | \$199.80 | \$28,236.85 | \$26,418.89 | \$30,000.00 | \$25,000.00 | -16.7% |
| Other | \$19,999.24 | \$47,165.91 | \$13,301.88 | \$2,500.00 | \$2,500.00 | 0% |
| Other | \$0.00 | \$0.00 | \$105.00 | \$0.00 | \$0.00 | 0% |
| Total Other Revenues: | \$20,199.04 | \$75,402.76 | \$39,825.77 | \$32,500.00 | \$27,500.00 | -15.4% |
| Total Revenue Source: | \$43,869,106.60 | \$44,658,254.56 | \$50,383,879.18 | \$50,380,846.00 | \$53,014,336.00 | 5.2% |

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|---|
| Revenue | | | | | | |
| General Government | | | | | | |
| Accounting & Disbursements | | | | | | |
| Motor Vehicle Tax Reimbursemen | \$0.00 | \$0.00 | \$0.00 | \$228,580.00 | \$0.00 | -100% |
| Pilot - Colleges/Hospitals | \$7,583.00 | \$7,583.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Pilot - State Property | \$5,566,517.00 | \$5,566,517.00 | \$10,369,767.00 | \$10,471,300.00 | \$10,576,950.00 | 1% |
| Pilot - Select Payment | \$2,630,447.00 | \$2,630,447.00 | \$2,630,447.00 | \$2,630,450.00 | \$3,291,730.00 | 25.1% |
| Pilot - Senior Housing | \$20,228.30 | \$20,228.30 | \$21,856.50 | \$0.00 | \$0.00 | 0% |
| Municipal Stabilization Grant | \$661,283.00 | \$661,283.00 | \$661,283.00 | \$661,280.00 | \$0.00 | -100% |
| State Support - Other | \$6,841.00 | \$6,841.00 | \$6,841.00 | \$0.00 | \$0.00 | 0% |
| Pilot - Holinko Estates | \$7,525.00 | \$7,525.00 | \$7,525.00 | \$0.00 | \$0.00 | 0% |
| Interest Income | \$416,384.08 | \$26,200.60 | \$98,794.79 | \$50,000.00 | \$825,000.00 | 1,550% |
| Telecom Services Payment | \$199.80 | \$28,236.85 | \$26,418.89 | \$30,000.00 | \$25,000.00 | -16.7% |
| Other | \$19,999.24 | \$47,165.91 | \$13,301.88 | \$2,500.00 | \$2,500.00 | 0% |
| Total Accounting & Disbursements: | \$9,337,007.42 | \$9,002,027.66 | \$13,836,235.06 | \$14,074,110.00 | \$14,721,180.00 | 4.6% |
| | | | | | | |
| Property Assessment | | | | | | |
| Veterans Reimb | \$6,464.28 | \$5,371.63 | \$4,000.95 | \$3,630.00 | \$3,450.00 | -5% |
| Copies of Records | \$168.00 | \$0.00 | \$119.00 | \$110.00 | \$40.00 | -63.6% |
| Other | \$0.00 | \$0.00 | \$105.00 | \$0.00 | \$0.00 | 0% |
| Total Property Assessment: | \$6,632.28 | \$5,371.63 | \$4,224.95 | \$3,740.00 | \$3,490.00 | -6.7% |
| | | | | | | |
| Revenue Collections | | | | | | |
| Current Year Levy | \$33,792,527.13 | \$34,810,752.62 | \$35,689,516.39 | \$35,472,496.00 | \$37,411,256.00 | 5.5% |
| Prior Year Levy | \$205,412.48 | \$287,009.65 | \$255,718.31 | \$250,000.00 | \$255,500.00 | 2.2% |
| Interest & Lien Fees | \$166,657.58 | \$223,577.26 | \$202,315.52 | \$170,000.00 | \$197,300.00 | 16.1% |
| Motor Vehicle Supplement | \$318,077.56 | \$292,618.53 | \$353,333.89 | \$370,000.00 | \$390,000.00 | 5.4% |
| Susp. Coll. Taxes - Trnsc. | \$6,182.42 | \$6,510.29 | \$6,588.38 | \$6,500.00 | \$6,190.00 | -4.8% |
| Susp. Coll. Int. - Trnsc. | \$5,630.55 | \$8,078.16 | \$7,356.23 | \$7,500.00 | \$6,965.00 | -7.1% |
| Collection Fees | \$16,992.00 | \$14,626.50 | \$18,696.00 | \$18,750.00 | \$15,000.00 | -20% |
| Payment in Lieu of Taxes | \$4,881.00 | \$4,944.00 | \$5,065.00 | \$4,940.00 | \$4,700.00 | -4.9% |
| Disability Exempt Reimb | \$870.68 | \$995.26 | \$888.95 | \$1,000.00 | \$1,000.00 | 0% |
| Judicial Revenue Distribution | \$8,195.00 | \$1,735.00 | \$3,810.00 | \$1,800.00 | \$1,735.00 | -3.6% |
| Cash Overage/Shortage | \$8.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Copies of Records | \$32.50 | \$8.00 | \$130.50 | \$10.00 | \$20.00 | 100% |
| Total Revenue Collections: | \$34,525,466.90 | \$35,650,855.27 | \$36,543,419.17 | \$36,302,996.00 | \$38,289,666.00 | 5.5% |
| Total General Government: | \$43,869,106.60 | \$44,658,254.56 | \$50,383,879.18 | \$50,380,846.00 | \$53,014,336.00 | 5.2% |
| Total Revenue: | \$43,869,106.60 | \$44,658,254.56 | \$50,383,879.18 | \$50,380,846.00 | \$53,014,336.00 | 5.2% |

Staffing

Town of Mansfield
Department: Finance

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|----------------------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------|
| Positions ⁽¹⁾: | | | | | | |
| Collector of Revenue | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Revenue Specialist | 1.00 | 1.00 | 1.00 | | | - |
| Lead Revenue Specialist | | | | 1.00 | 1.00 | - |
| Revenue Clerk | 1.00 | 1.00 | 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 | | | - |
| Assessor's Assistant | | | | 1.00 | 1.00 | - |
| Total Full Time Equiv. | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | - |
| | | | | | | |
| Paid from Other Funds | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | - |
| Paid from General Fund | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | - |

⁽¹⁾ Staffing for Shared Financial Services is included in the Management Services Fund

Information Technology

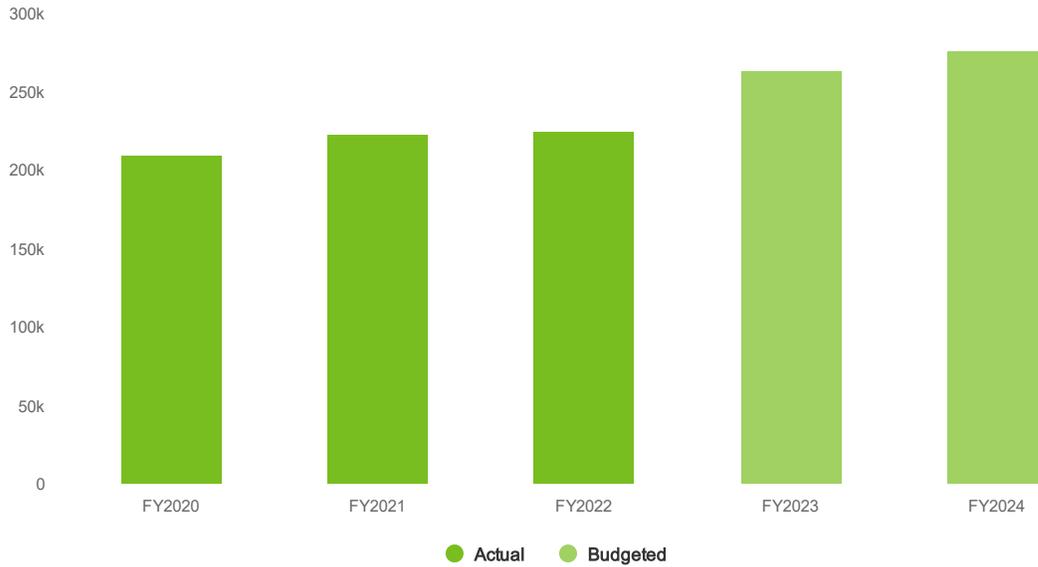


Shared Information Technology Services are reported in the Management Services Fund. The Town's share of information technology services is included under professional and technical services under Information Technology.

Expenditures Summary

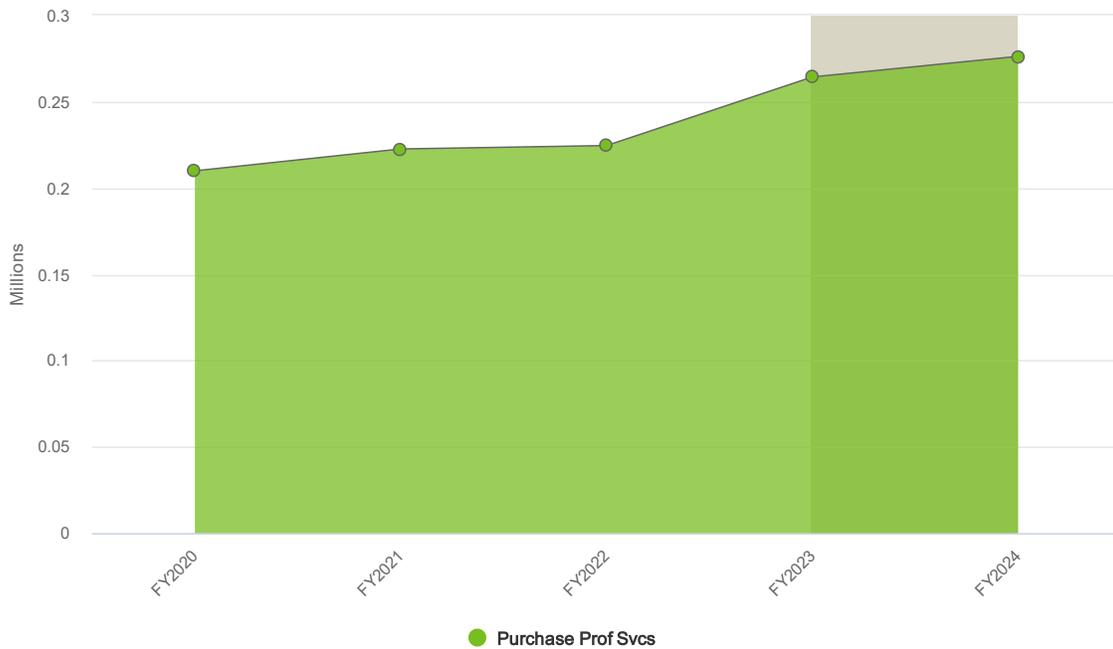
\$276,190 **\$11,940**
(4.52% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



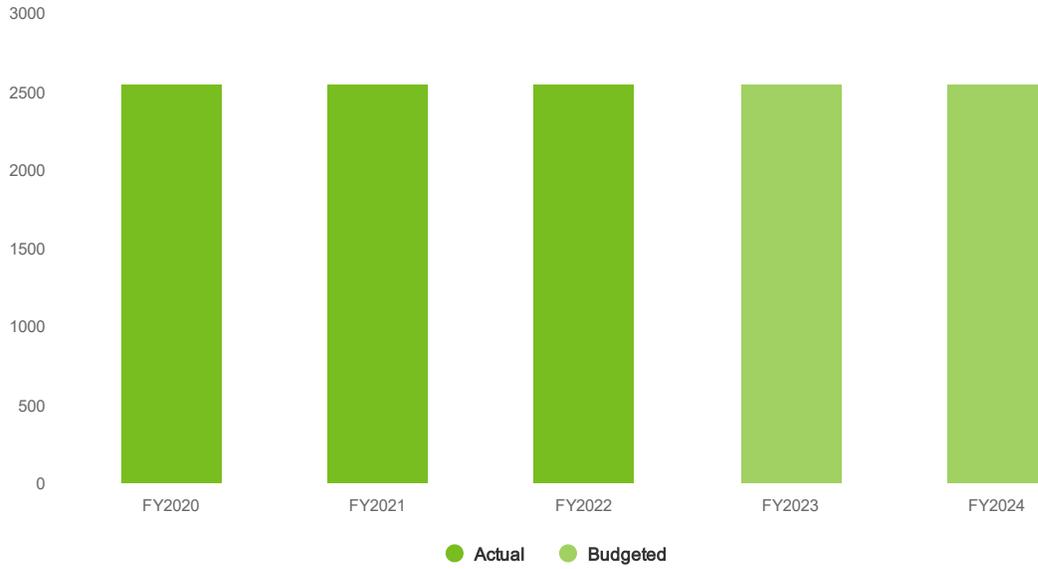
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Purchase Prof Svcs | | | | | | |
| Shared IT Services | \$209,860.00 | \$222,540.00 | \$224,500.00 | \$264,250.00 | \$276,190.00 | 4.5% |
| Total Purchase Prof Svcs: | \$209,860.00 | \$222,540.00 | \$224,500.00 | \$264,250.00 | \$276,190.00 | 4.5% |
| Total Expense Objects: | \$209,860.00 | \$222,540.00 | \$224,500.00 | \$264,250.00 | \$276,190.00 | 4.5% |

Revenues Summary

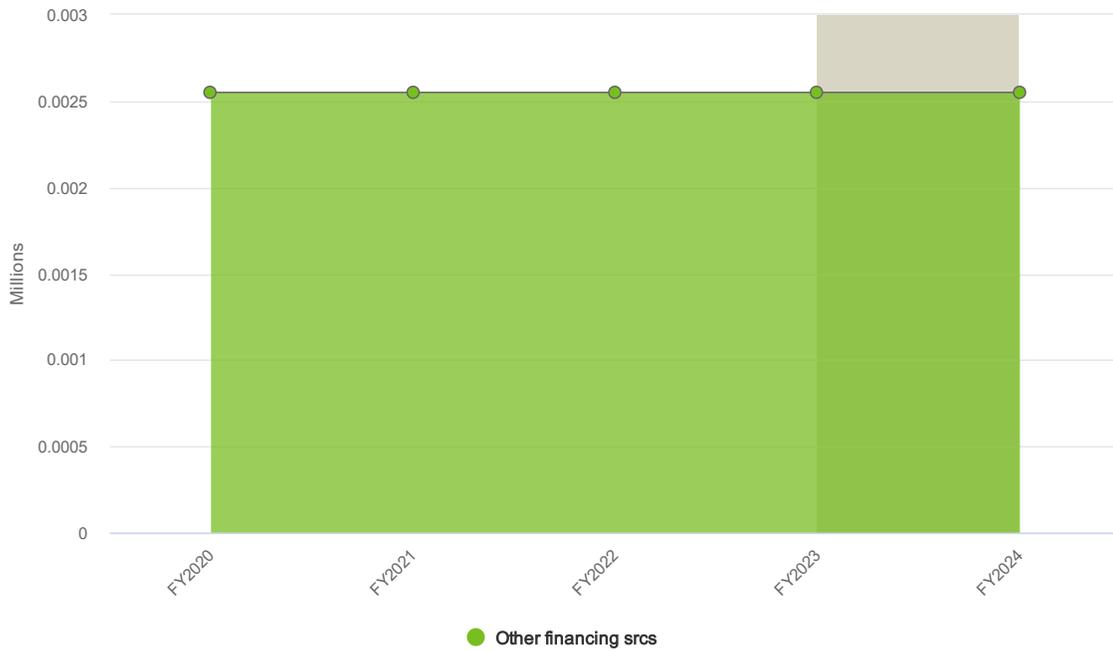
\$2,550 **\$0**
 (0.00% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------|----------------|----------------|----------------|----------------|-----------------|---|
| Revenue Source | | | | | | |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---|
| Other financing srcs | | | | | | |
| School Cafeteria | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | 0% |
| Total Other financing srcs: | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | 0% |
| Total Revenue Source: | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | \$2,550.00 | 0% |

Planning and Development



Jennifer Kaufman
Director

Department Overview

The Planning and Development Department guides growth and development in Mansfield while preserving what our community values. The staff coordinates with the Planning and Zoning Commission and Inland Wetlands Agency to implement Mansfield's Zoning, Subdivision, and Inland Wetlands and Watercourses Regulations. Mansfield's vision for the future is outlined in the 2015 Mansfield Tomorrow Plan of Conservation and Development. [↗](#)

The Planning and Development Department guides growth and development in Mansfield while preserving what our community values. Key Department 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, Affordable Housing Committee, Agriculture Committee, Parks and Natural Resources Committee, Town Council and various advisory committees; implementing the Mansfield Tomorrow Plan of Conservation and Development (POCD); and administering and enforcing the Town's Zoning and Inland Wetlands Regulations.



Organizational Chart



Accomplishments FY 2023

- Developed and refined 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. ♦
- Initiated a neighborhood vision and strategy to guide future public and private investments in Northwest Mansfield. ♦
- Issued the Certificate of Zoning Compliance for the Mansfield Elementary School.
- Issued the zoning permit for the Standard at Four Corners, a mixed-use development with 392 residential units with 35 affordable units for households earning 80% or less of Area Median Income (AMI) and 17 workforce units for households earning 120% of AMI.♦
- 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. ♦
- Completed a reorganization and legal best practices review of the Mansfield Zoning Regulations. ♦
- Prepared amendments to the Zoning Regulations to establish a mixed-use center transition zone to encourage more middle housing in appropriate areas identified in the Mansfield Tomorrow POCD and developed regulations related to the retail sale of adult-use cannabis ♦
- In conjunction with the Human Services Department, continued to provide food and childcare assistance to low and moderate-income residents impacted by the COVID-19 pandemic through the Helping Hand initiative; which was funded through a \$500,000 grant from the Small Cities Community Development Block Grant Program (CDBG). In December 2022, this program transitioned to the Human Services Department. ♦
- In conjunction with the Human Services Department, continued to provide assistance to low and moderate-income homeowners through the Housing Rehabilitation Revolving Loan Program. In December 2022, this program transitioned to the Human Services Department.♦
- Began regular meetings with the Town's newly established Affordable Housing Committee and developed initial action plan and priorities for implementation of the Town's Affordable Housing Plan ♦
- Assisted in preparation and submission of the Sustainable CT recertification application. Silver Certification Awarded.



Trends and Key Issues 2024

With interest in multi-family housing development 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. In addition, Department staff are working with the Planning and Zoning Commission and consultants to reorganize the Town's Zoning Regulations to make them clearer and more user-friendly. In FY 23, the Regulations will be migrated to a searchable, cross-referenced, online platform. The FY 24 Planning Department budget includes funding for software to integrate the Zoning Regulations into an interactive mapping software to allow users to view details about permitted uses and answer questions such as, "Where can I open my business?" and "What can I do with my property?" The interactive mapping software will allow users to zoom into an individual parcel to examine its requirements or search for properties based on land use.

Driven by a robust, inclusive public engagement process, the Town's first inclusive neighborhood planning process for the areas north and west of campus is underway. Some of the anticipated outcomes may include the identification of prioritized infrastructure improvements, pedestrian, bicycle, and roadway improvements, tools to encourage middle housing, and the creation of regulatory tools and design standards to guide neighborhood sustainability and improvement.

The Town is required by state statute to update its Plan of Conservation and Development every 10 years. The current plan was adopted in September 2015. As the update process is typically lengthy and involves extensive community outreach and participation, it is expected that the planning process will begin in the fall of 2023 with adoption in early fall 2025.

In 2021, the Town Council created an [Affordable Housing Trust Fund](#). To increase housing opportunities for households earning less than 60% or 80% of Area Median Income (AMI) and implement some of the goals and objectives of Mansfield's Affordable Housing Plan, the Town is proposing to add funds to the Affordable Housing Trust Fund.



Goals and Objectives

Goal: Ensure effective implementation of the Mansfield Tomorrow Plan of Conservation and Development.♦

Objectives:

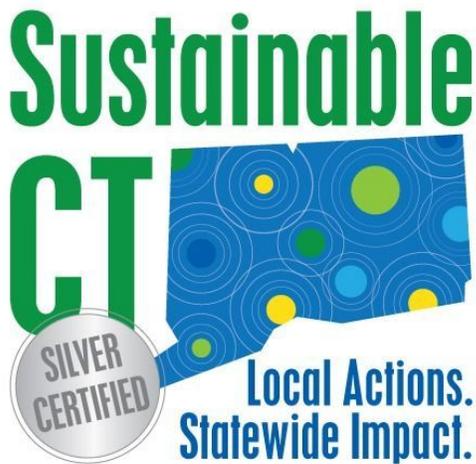
- Pursue relevant grant opportunities to implement various Town objectives.
- Continue to update Zoning and Subdivision Regulations pursuant to POCD recommendations.
- Develop and refine community engagement processes that are more inclusive and representative of Mansfield's residents to ensure that priorities and actions are based on the needs, concerns and desires of all residents.
- Complete the reorganization of the Mansfield Zoning regulations to make them more user friendly for constituents.
- Complete the neighborhood vision and strategy plan for areas north and west of campus to guide future public and private investments.

Goal: Expand access to affordable housing in Mansfield.♦

Objectives:

- Continue to work with the Affordable Housing Committee (AHC) to identify an initial action plan and priorities for implementation of the Affordable Housing Plan.
- Continue to 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.



Performance Measures

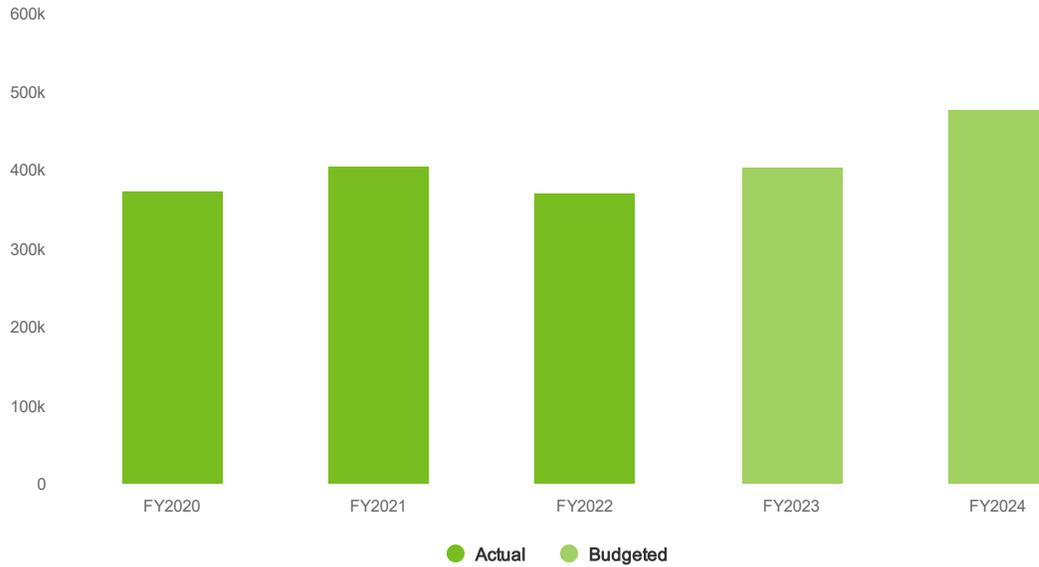
| Planning and Development | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|--|--------------------|-----------------------|----------------------|
| Permitting | | | |
| Zoning Permits Issued | 86 | 110 | 105 |
| Wetlands Licenses-Agent Approvals | 21 | 28 | 20 |
| Inland Wetlands Agency-Application Reviews | 9 | 12 | 12 |
| Planning and Zoning Commission-Application Reviews | 13 | 30 | 20 |
| Zoning Board of Appeals-Application Reviews | 0 | 3 | 2 |
| Historic District Commission-Application Reviews | 2 | 2 | 2 |
| Code Enforcement (Zoning and Wetlands) | | | |
| Cases Opened/Complaints Received | 31 | 20 | 35 |
| Cases Carried Over From Prior FY | 45 | 29 | 20 |
| Cases Closed | 38 | 20 | 30 |
| Housing and Community Development | | | |
| New Affordable /Workforce Housing Units (% of permitted units with income limit restrictions) | 0% | 10% | 10% |
| Affordable Housing Trust Fund Contributions | NA | \$1.7M | \$500K |
| Economic Development | | | |
| 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% |

*Prior to final BAA decisions

Expenditures Summary

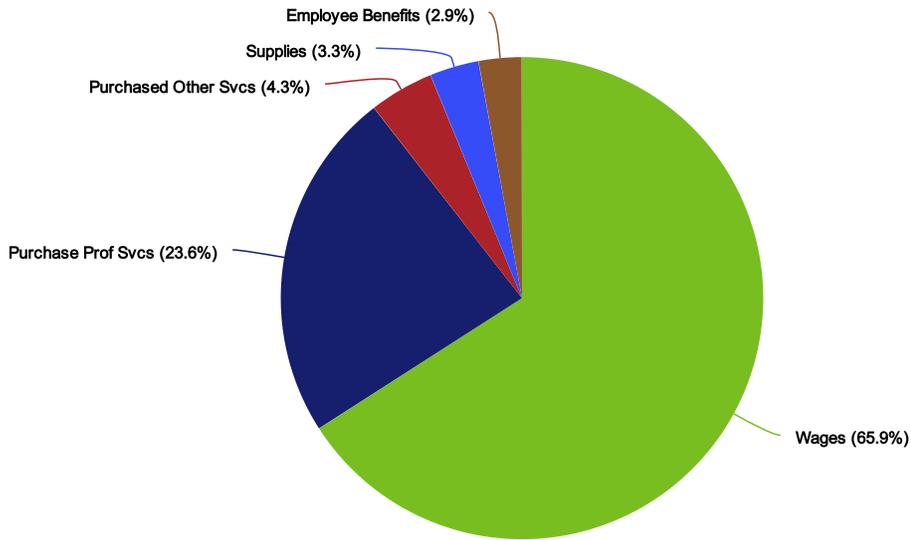
\$477,420 **\$74,220**
(18.41% vs. prior year)

Planning and Development Proposed and Historical Budget vs. Actual

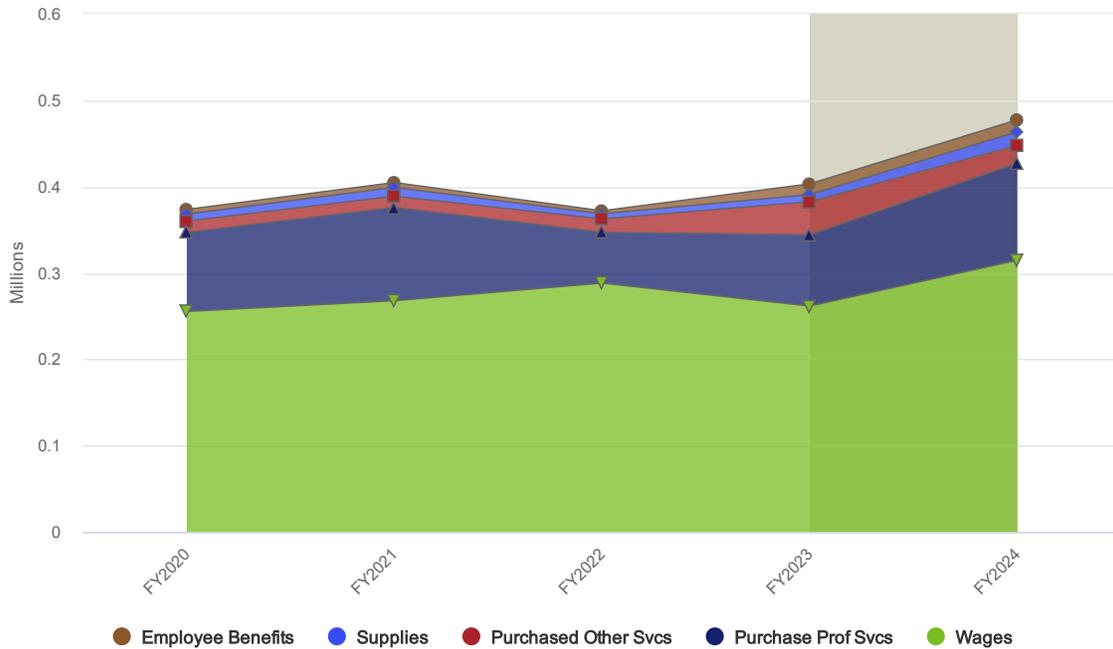


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



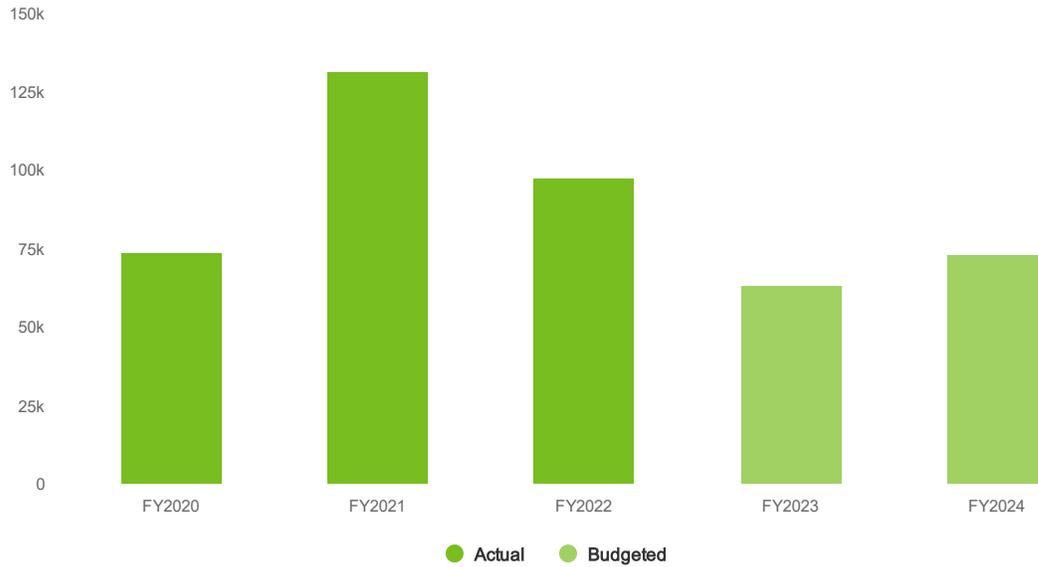
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Regular Payroll - CSEA | \$126,976.06 | \$140,657.98 | \$142,906.01 | \$156,070.00 | \$199,860.00 | 28.1% |
| Overtime - 1-1/2 Time - CSEA | \$42.30 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Overtime - Straight Time- CSEA | \$267.22 | \$529.20 | \$0.00 | | \$0.00 | N/A |
| Regular Payroll | \$122,181.70 | \$124,191.90 | \$143,485.98 | \$105,570.00 | \$114,860.00 | 8.8% |
| Temporary | \$5,914.80 | \$2,416.95 | \$1,886.40 | | \$0.00 | N/A |
| Total Wages: | \$255,382.08 | \$267,796.03 | \$288,278.39 | \$261,640.00 | \$314,720.00 | 20.3% |
| | | | | | | |
| Employee Benefits | | | | | | |
| Travel/Conference Fees | \$125.00 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Membership Fees/Prof Dues | \$3,496.00 | \$3,470.00 | \$2,939.00 | \$4,130.00 | \$3,940.00 | -4.6% |
| Work Clothing | \$0.00 | \$244.14 | \$47.85 | \$500.00 | \$500.00 | 0% |
| Professional Dev/Learning | \$1,713.77 | \$1,790.00 | \$530.50 | \$7,610.00 | \$9,160.00 | 20.4% |
| Mileage Reimbursement | \$0.00 | \$80.64 | \$0.00 | \$150.00 | \$200.00 | 33.3% |
| Total Employee Benefits: | \$5,334.77 | \$5,584.78 | \$3,517.35 | \$12,390.00 | \$13,800.00 | 11.4% |
| | | | | | | |
| Purchase Prof Svcs | | | | | | |
| Prof & Tech Services | \$32,000.00 | \$43,575.52 | \$42,835.75 | \$42,500.00 | \$54,500.00 | 28.2% |
| Legal Services | | | | | \$8,000.00 | N/A |
| Consultants | \$59,491.86 | \$64,574.50 | \$16,060.75 | \$40,000.00 | \$50,000.00 | 25% |
| Total Purchase Prof Svcs: | \$91,491.86 | \$108,150.02 | \$58,896.50 | \$82,500.00 | \$112,500.00 | 36.4% |
| | | | | | | |
| Purchased Other Svcs | | | | | | |
| Advertising | \$8,373.15 | \$8,353.30 | \$9,538.56 | \$11,050.00 | \$11,550.00 | 4.5% |
| Printing & Binding | \$0.00 | \$0.00 | \$2,581.59 | \$1,100.00 | \$1,350.00 | 22.7% |
| Program Expenses | \$499.88 | \$32.20 | \$0.00 | \$2,750.00 | \$2,800.00 | 1.8% |
| Contracted Services | \$4,400.00 | \$4,582.15 | \$3,270.00 | \$23,400.00 | \$5,000.00 | -78.6% |
| Total Purchased Other Svcs: | \$13,273.03 | \$12,967.65 | \$15,390.15 | \$38,300.00 | \$20,700.00 | -46% |
| | | | | | | |
| Supplies | | | | | | |
| Office Supplies | \$634.58 | \$584.85 | \$720.80 | \$700.00 | \$700.00 | 0% |
| Reference Bks & Periodicals | \$0.00 | \$87.94 | \$0.00 | \$100.00 | \$100.00 | 0% |
| Computer Software | \$7,463.98 | \$8,191.60 | \$5,208.97 | \$7,070.00 | \$12,400.00 | 75.4% |
| Non Capitalized Equipment | \$0.00 | \$1,420.05 | \$0.00 | \$500.00 | \$2,500.00 | 400% |
| Total Supplies: | \$8,098.56 | \$10,284.44 | \$5,929.77 | \$8,370.00 | \$15,700.00 | 87.6% |
| | | | | | | |
| Total Expense Objects: | \$373,580.30 | \$404,782.92 | \$372,012.16 | \$403,200.00 | \$477,420.00 | 18.4% |

Revenues Summary

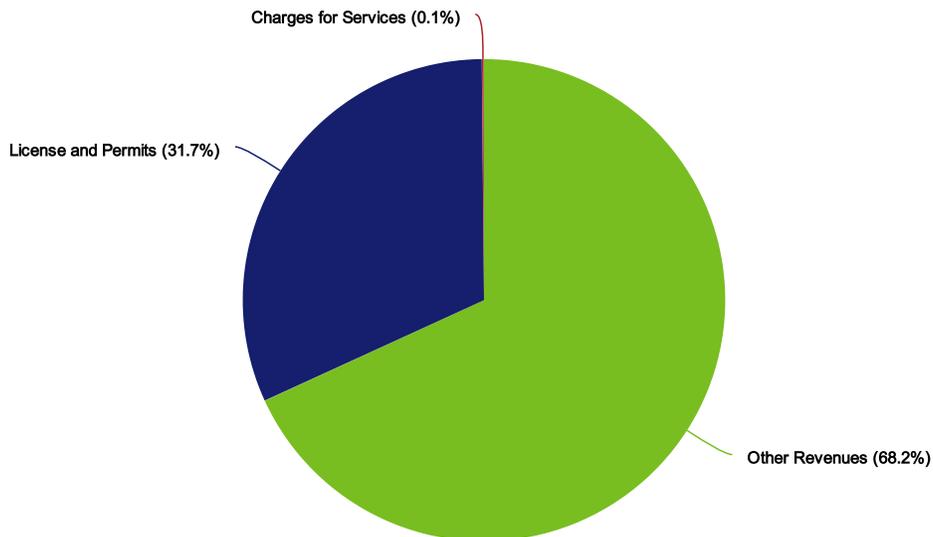
\$73,350 **\$10,000**
(15.79% vs. prior year)

Planning and Development Proposed and Historical Budget vs. Actual

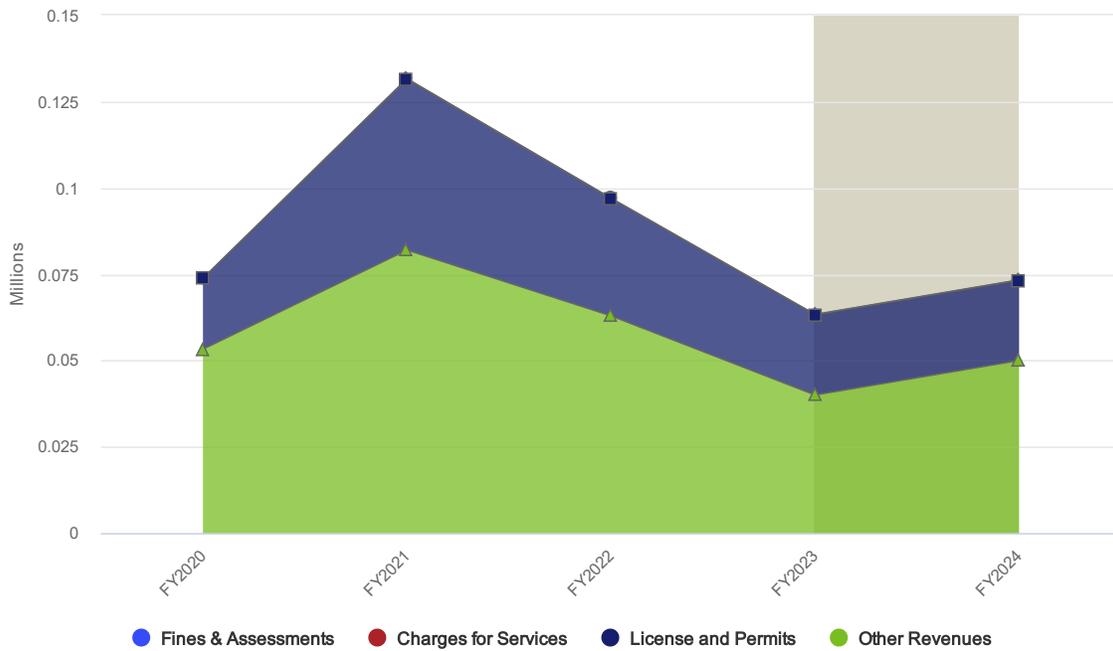


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| Revenue Source | | | | | | |
| License and Permits | | | | | | |
| Subdivision Permits | \$0.00 | \$200.00 | \$1,035.00 | \$150.00 | \$150.00 | 0% |
| Zoning/Special Permits | \$13,145.00 | \$45,190.00 | \$26,474.36 | \$20,000.00 | \$20,000.00 | 0% |
| ZBA Applications | \$1,200.00 | \$0.00 | \$0.00 | \$400.00 | \$400.00 | 0% |
| IWA Permits | \$5,852.00 | \$3,825.00 | \$6,225.00 | \$2,500.00 | \$2,500.00 | 0% |
| Adm Cost Reimb-Permits | \$302.00 | \$292.00 | \$248.00 | \$200.00 | \$200.00 | 0% |
| Total License and Permits: | \$20,499.00 | \$49,507.00 | \$33,982.36 | \$23,250.00 | \$23,250.00 | 0% |
| Charges for Services | | | | | | |
| Zoning Regulations | \$53.00 | \$138.00 | \$100.00 | \$100.00 | \$100.00 | 0% |
| Total Charges for Services: | \$53.00 | \$138.00 | \$100.00 | \$100.00 | \$100.00 | 0% |
| Fines & Assessments | | | | | | |
| Citations And Fines | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 | 0% |
| Total Fines & Assessments: | \$0.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 | 0% |
| Other Revenues | | | | | | |
| Consultant Fees Reimbursement | \$53,267.50 | \$81,989.50 | \$62,929.50 | \$40,000.00 | \$50,000.00 | 25% |
| Total Other Revenues: | \$53,267.50 | \$81,989.50 | \$62,929.50 | \$40,000.00 | \$50,000.00 | 25% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------|----------------|----------------|----------------|----------------|-----------------|---|
| Total Revenue Source: | \$73,819.50 | \$131,634.50 | \$97,411.86 | \$63,350.00 | \$73,350.00 | 15.8% |

Staffing

Town of Mansfield Department: Planning & Development

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|-----------------|-----------------|-----------------|------------------|-------------------|--------------|
| Positions: | | | | | | |
| Town Planner/Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Admin. Assistant | 1.00 | 1.00 | 1.00 | 1.00 | | (1) |
| Admin. Support Specialist | | | | | 1.00 | 1 |
| Environmental Planner | | | | 1.00 | 1.00 | - |
| Senior Planner | 1.00 | 1.00 | 1.00 | | | - |
| Planner I | 1.00 | 1.00 | 1.00 | | | - |
| Planner II/ZEO | | | | 1.00 | 1.00 | - |
| Total Full Time Equiv. | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | - |
| | | | | | | |
| Paid from Other Funds | 0.57 | 0.57 | 0.57 | 0.57 | 0.57 | |
| Paid from General Fund | 3.43 | 3.43 | 3.43 | 3.43 | 3.43 | - |

Boards and Commissions



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.

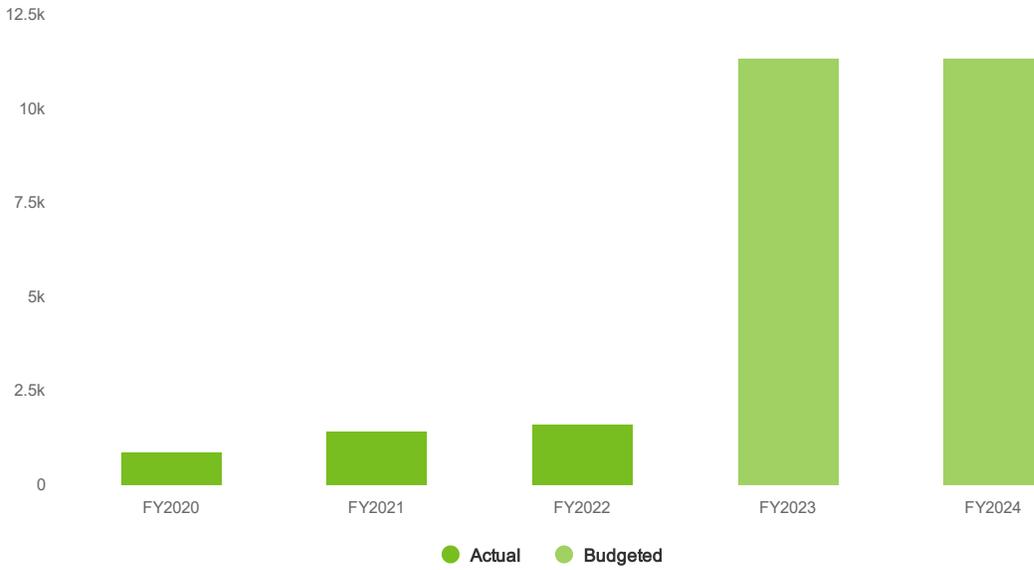
PARKS ADVISORY COMMITTEE. The Town Council appoints five regular members and three alternate members to the Parks Advisory Committee. This Committee is charged with meeting and evaluating park needs, making recommendations for the acquisition and operation of parks and gardens, and promoting interest 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.

Expenditures Summary

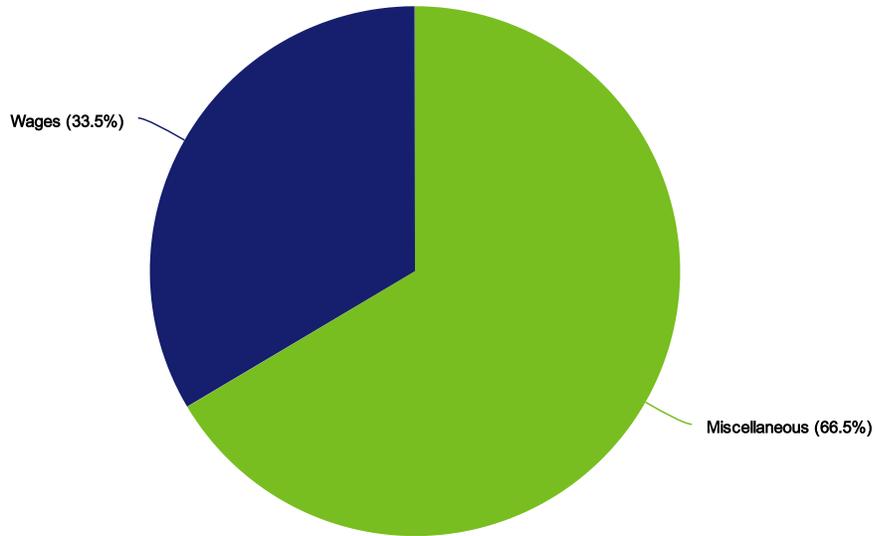
\$11,360 \$0
(0.00% vs. prior year)

Boards and Commissions Proposed and Historical Budget vs. Actual

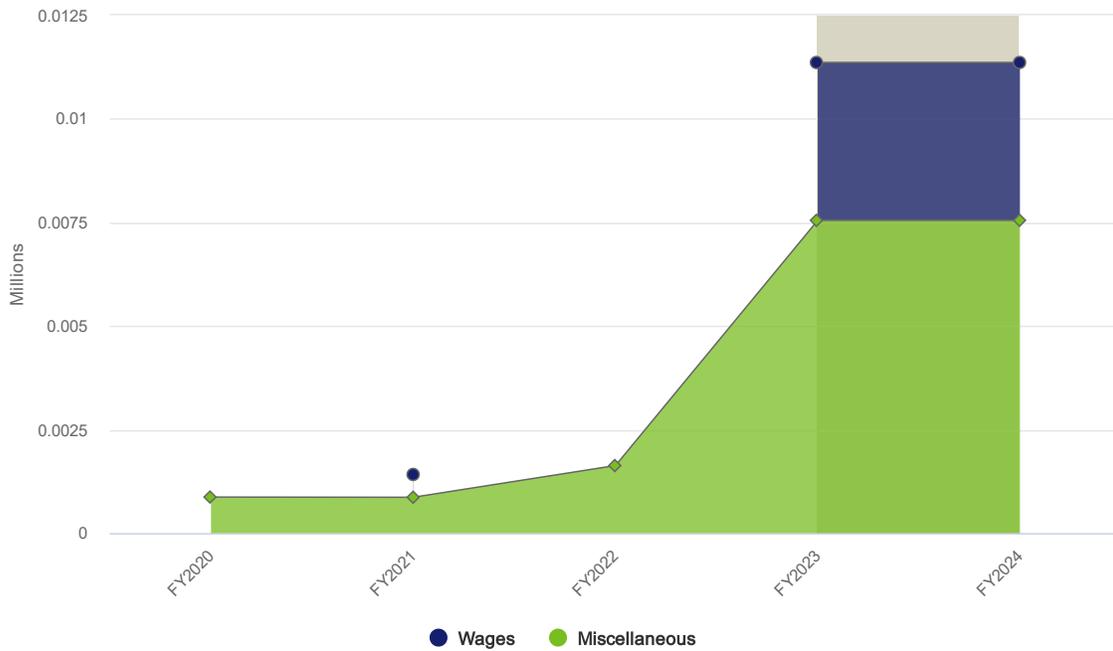


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-------------------------------|-----------------|-------------------|-------------------|--------------------|--------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Part-Time (NB) | \$0.00 | \$550.14 | \$0.00 | \$3,810.00 | \$3,810.00 | 0% |
| Total Wages: | \$0.00 | \$550.14 | \$0.00 | \$3,810.00 | \$3,810.00 | 0% |
| Miscellaneous | | | | | | |
| Board of Assessment Appeals | \$845.58 | \$866.10 | \$679.80 | \$800.00 | \$800.00 | 0% |
| Parks & Advisory Committee | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 | 0% |
| Zoning Board of Appeals | \$0.00 | \$0.00 | \$0.00 | \$850.00 | \$850.00 | 0% |
| Arts Advisory Committee | \$0.00 | \$0.00 | \$0.00 | \$150.00 | \$150.00 | 0% |
| Agriculture Committee | \$25.48 | \$0.00 | \$952.16 | \$750.00 | \$750.00 | 0% |
| Human Rights Commission | \$0.00 | \$0.00 | \$0.00 | \$4,000.00 | \$4,000.00 | 0% |
| Total Miscellaneous: | \$871.06 | \$866.10 | \$1,631.96 | \$7,550.00 | \$7,550.00 | 0% |
| Total Expense Objects: | \$871.06 | \$1,416.24 | \$1,631.96 | \$11,360.00 | \$11,360.00 | 0% |

Employee Benefits



This Program funds employee benefits including: health insurance; life insurance; disability insurance; social security; pension (CMERS); 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.

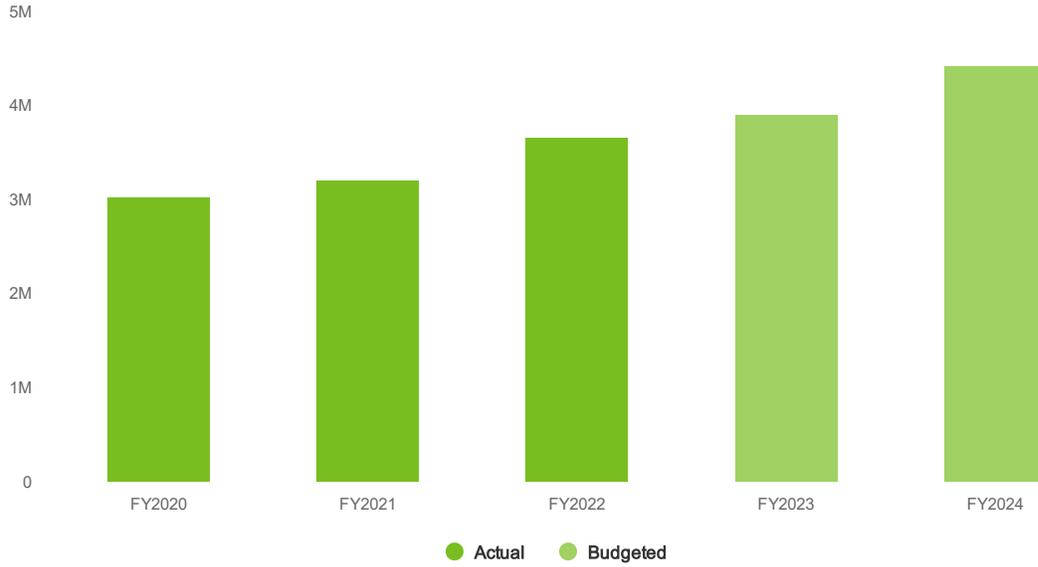
Trends & Key Issues

- 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, Mansfield Public Schools, and Town of Mansfield Firefighters have transitioned to a High Deductible Health Insurance Plan (HDHP). All other Town of Mansfield employee groups have the option of 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 Public Schools, 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.

Expenditures Summary

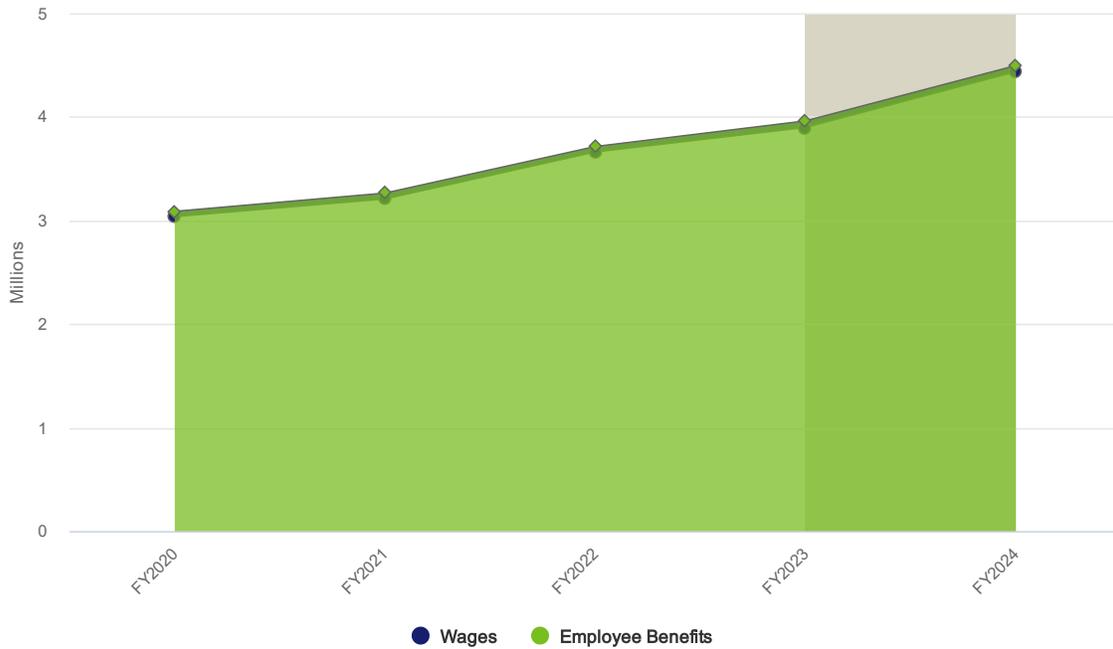
\$4,436,370 **\$538,880**
(13.83% vs. prior year)

Employee Benefits Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Ambulance Svcs Fund Deduction | -\$4,391.30 | -\$5,375.93 | -\$5,446.79 | -\$13,500.00 | -\$13,970.00 | 3.5% |
| Transportation Grant Deduction | -\$3,374.83 | -\$4,496.24 | -\$2,344.41 | -\$4,040.00 | -\$4,360.00 | 7.9% |
| MCC Custodial Svcs Deduction | -\$43,830.00 | -\$47,240.00 | -\$45,320.00 | -\$46,150.00 | -\$40,600.00 | -12% |
| Total Wages: | -\$51,596.13 | -\$57,112.17 | -\$53,111.20 | -\$63,690.00 | -\$58,930.00 | -7.5% |
| Employee Benefits | | | | | | |
| Social Security | \$424,773.05 | \$452,728.44 | \$486,449.10 | \$515,550.00 | \$582,580.00 | 13% |
| Workers Compensation | \$285,000.00 | \$258,000.00 | \$258,000.00 | \$280,000.00 | \$260,000.00 | -7.1% |
| MERS | \$751,110.91 | \$912,602.14 | \$1,013,800.75 | \$1,104,670.00 | \$1,356,830.00 | 22.8% |
| MERS/Adjustments | \$565.00 | \$565.00 | \$566.00 | \$570.00 | \$570.00 | 0% |
| Unemployment Compensation | \$45,509.10 | \$32,707.60 | \$2,190.60 | \$26,000.00 | \$10,000.00 | -61.5% |
| Medicare | \$109,283.06 | \$114,081.26 | \$121,462.34 | \$130,170.00 | \$146,920.00 | 12.9% |
| MERS/Administrative Assesment | \$25,350.00 | \$24,570.00 | \$25,220.00 | \$28,600.00 | \$28,600.00 | 0% |
| Salary Related Benefits | -\$5,358.71 | -\$394.40 | \$0.00 | | \$0.00 | N/A |
| ICMA | -\$12.64 | \$0.00 | \$0.00 | | \$0.00 | N/A |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| MERS - Firefighters | \$293,749.66 | \$344,408.33 | \$429,588.81 | \$393,920.00 | \$586,580.00 | 48.9% |
| Soc Security Altern ICMA 2% | \$17,510.99 | \$17,070.65 | \$14,984.20 | \$20,860.00 | \$23,720.00 | 13.7% |
| Town - Life Insurance | \$26,647.61 | \$28,500.42 | \$29,394.76 | \$30,000.00 | \$31,000.00 | 3.3% |
| Town-Medical Insurance | \$1,015,040.00 | \$965,000.00 | \$1,223,040.00 | \$1,305,840.00 | \$1,352,500.00 | 3.6% |
| Employee Assist Prog (USMHS) | \$4,248.00 | \$4,036.00 | \$1,180.00 | \$8,000.00 | \$4,000.00 | -50% |
| Long Term Disability Insurance | \$44,616.34 | \$47,225.35 | \$49,188.69 | \$50,000.00 | \$50,000.00 | 0% |
| Short Term Disability Insurance | \$47,143.49 | \$48,391.74 | \$52,106.73 | \$60,000.00 | \$55,000.00 | -8.3% |
| Flexible Spending Account Fees | \$1,954.26 | \$1,605.34 | \$1,527.33 | \$2,000.00 | \$2,000.00 | 0% |
| Vehicle Allowance | \$416.67 | \$2,916.69 | \$5,000.04 | \$5,000.00 | \$5,000.00 | 0% |
| Relocation Expense | \$0.00 | \$10,000.00 | \$0.00 | | \$0.00 | N/A |
| Total Employee Benefits: | \$3,087,546.79 | \$3,264,014.56 | \$3,713,699.35 | \$3,961,180.00 | \$4,495,300.00 | 13.5% |
| | | | | | | |
| Total Expense Objects: | \$3,035,950.66 | \$3,206,902.39 | \$3,660,588.15 | \$3,897,490.00 | \$4,436,370.00 | 13.8% |

Public Safety



Public Safety Summary

The mission of Public Safety is 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 following departments, divisions, and programs comprise Public Safety:

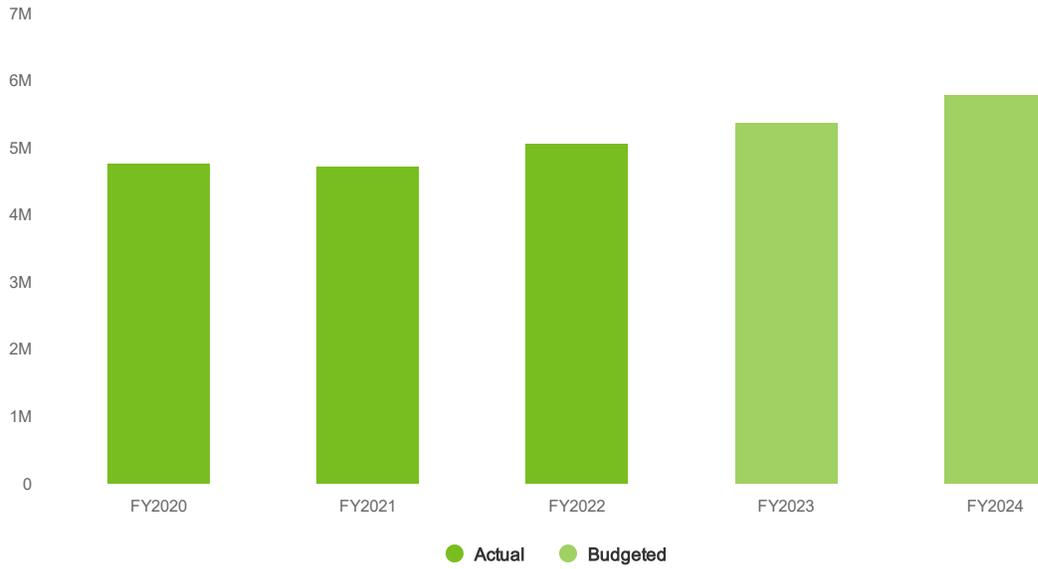
- Animal Control
- Police Services
- Emergency Management
- Fire and Emergency Services, including Fire Prevention
- Building & Housing Inspection

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 public safety departments through its service components of police protection, animal control, emergency management, fire and emergency services and building and housing inspection. 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 and emergency management services under the direction of the Fire Prevention Division.

Expenditures Summary

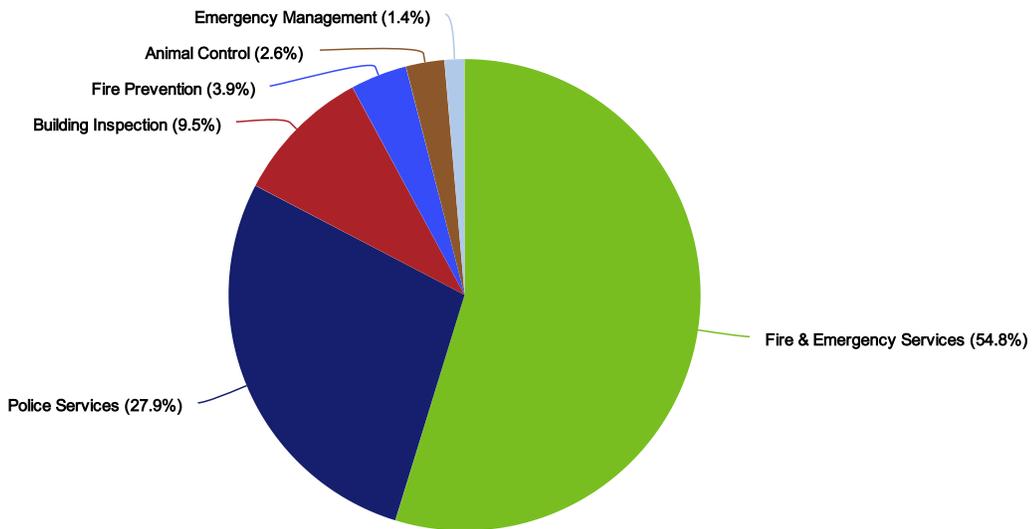
\$5,800,660 **\$430,940**
(8.03% vs. prior year)

Public Safety Summary Proposed and Historical Budget vs. Actual

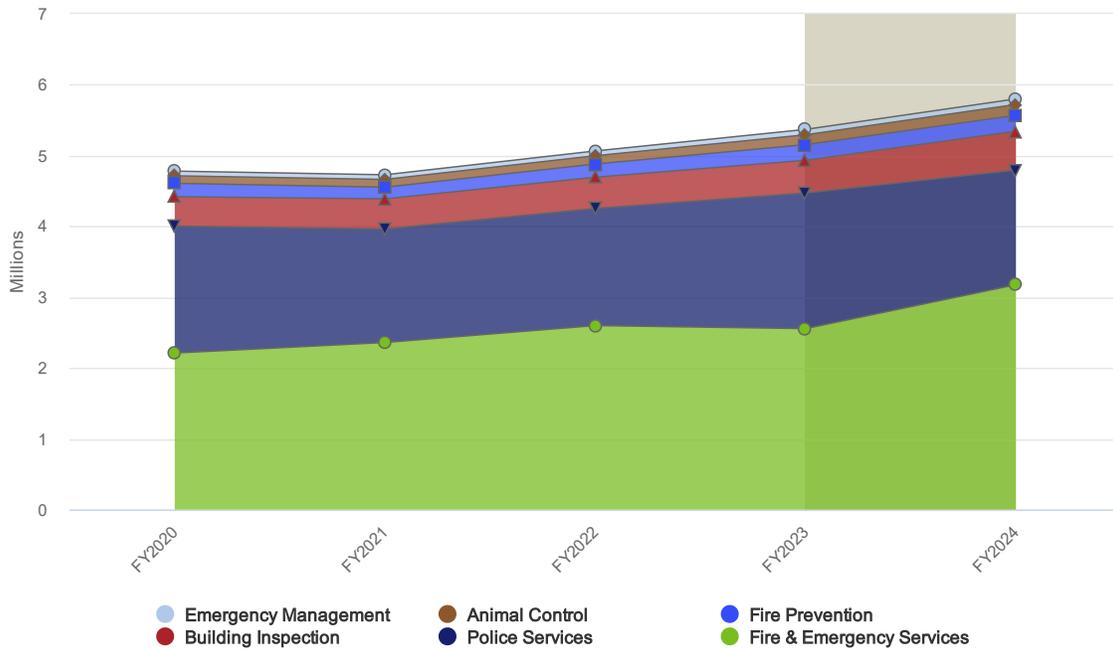


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

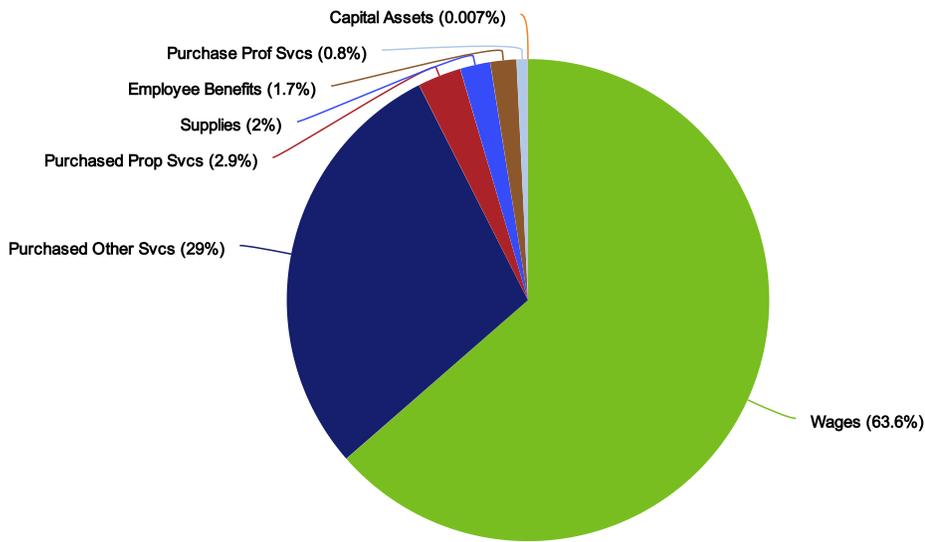


Grey background indicates budgeted figures.

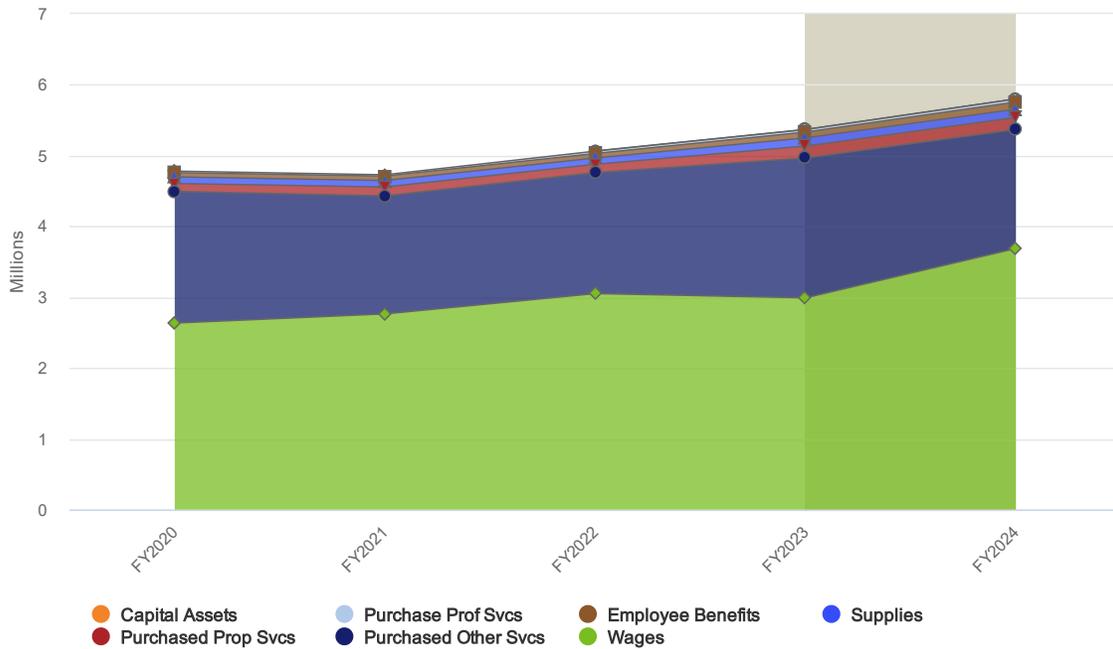
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Expenditures | | | | | | |
| Public Safety | | | | | | |
| Animal Control | \$106,263.94 | \$109,884.37 | \$116,953.34 | \$138,950.00 | \$153,110.00 | 10.2% |
| Police Services | \$1,793,208.25 | \$1,603,891.67 | \$1,654,368.85 | \$1,916,190.00 | \$1,619,950.00 | -15.5% |
| Fire & Emergency Services | \$2,210,482.73 | \$2,359,705.95 | \$2,598,669.90 | \$2,555,480.00 | \$3,176,040.00 | 24.3% |
| Emergency Management | \$66,022.24 | \$65,371.18 | \$67,450.83 | \$75,860.00 | \$78,990.00 | 4.1% |
| Building Inspection | \$415,305.70 | \$425,128.73 | \$440,967.76 | \$461,770.00 | \$548,340.00 | 18.7% |
| Fire Prevention | \$189,084.08 | \$164,751.38 | \$186,965.03 | \$221,470.00 | \$224,230.00 | 1.2% |
| Total Public Safety: | \$4,780,366.94 | \$4,728,733.28 | \$5,065,375.71 | \$5,369,720.00 | \$5,800,660.00 | 8% |
| Total Expenditures: | \$4,780,366.94 | \$4,728,733.28 | \$5,065,375.71 | \$5,369,720.00 | \$5,800,660.00 | 8% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



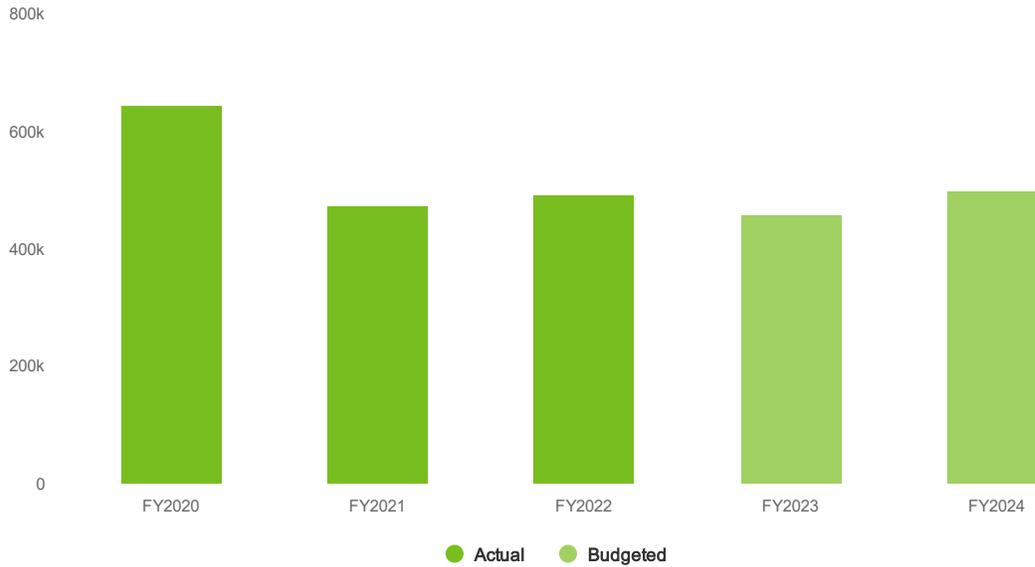
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Expense Objects | | | | | | |
| Wages | \$2,633,905.79 | \$2,763,462.17 | \$3,050,394.55 | \$2,990,100.00 | \$3,687,820.00 | 23.3% |
| Employee Benefits | \$59,203.60 | \$63,226.21 | \$63,708.81 | \$80,680.00 | \$101,330.00 | 25.6% |
| Purchase Prof Svcs | \$21,927.27 | \$17,985.49 | \$33,043.60 | \$35,600.00 | \$43,600.00 | 22.5% |
| Purchased Prop Svcs | \$111,662.10 | \$125,509.21 | \$117,162.06 | \$167,400.00 | \$170,150.00 | 1.6% |
| Purchased Other Svcs | \$1,859,887.31 | \$1,667,205.27 | \$1,709,095.28 | \$1,976,770.00 | \$1,680,500.00 | -15% |
| Supplies | \$93,780.87 | \$91,344.93 | \$89,316.01 | \$116,820.00 | \$116,880.00 | 0.1% |
| Capital Assets | \$0.00 | \$0.00 | \$2,655.40 | \$2,350.00 | \$380.00 | -83.8% |
| Total Expense Objects: | \$4,780,366.94 | \$4,728,733.28 | \$5,065,375.71 | \$5,369,720.00 | \$5,800,660.00 | 8% |

Revenues Summary

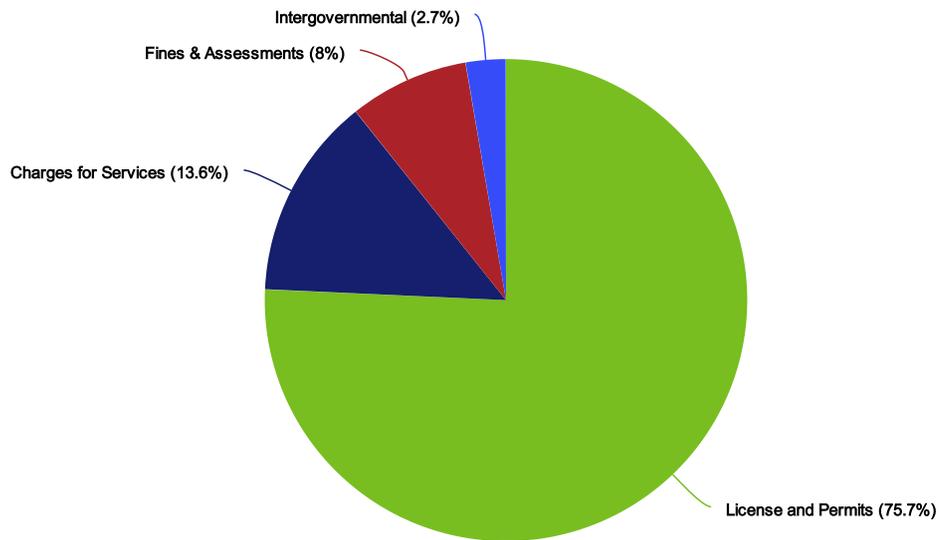
\$500,120
\$39,800
(8.65% vs. prior year)

Public Safety Summary Proposed and Historical Budget vs. Actual

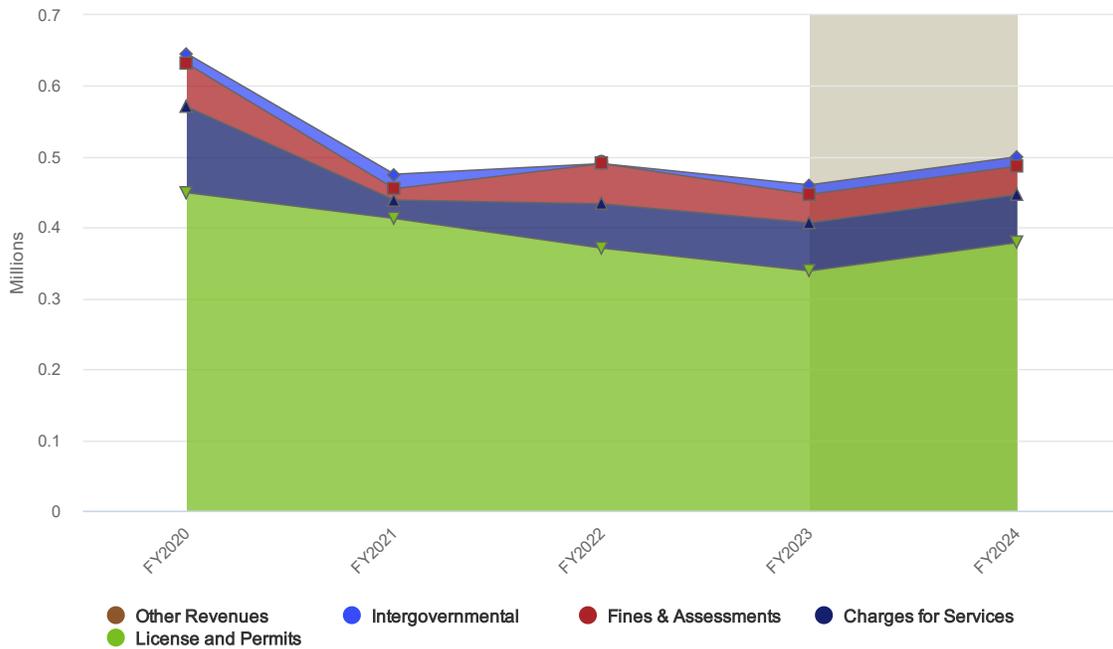


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



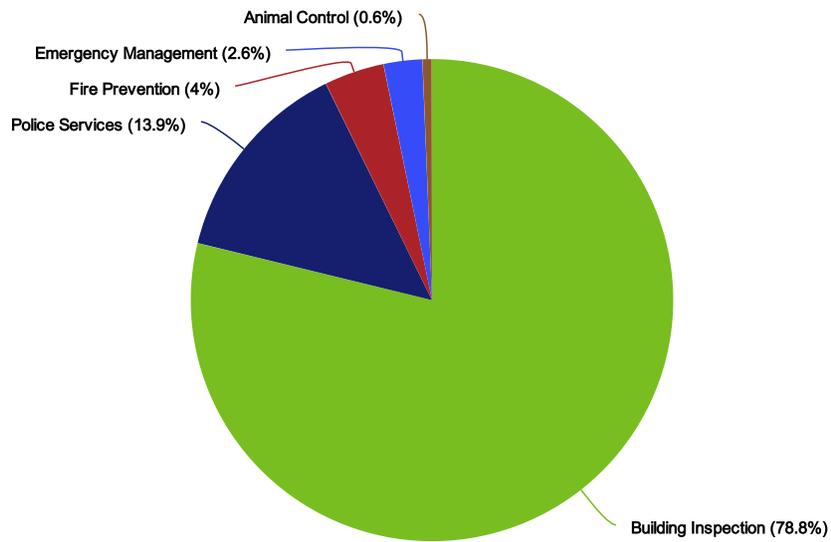
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------|----------------|----------------|----------------|----------------|-----------------|---|
| Revenue Source | | | | | | |

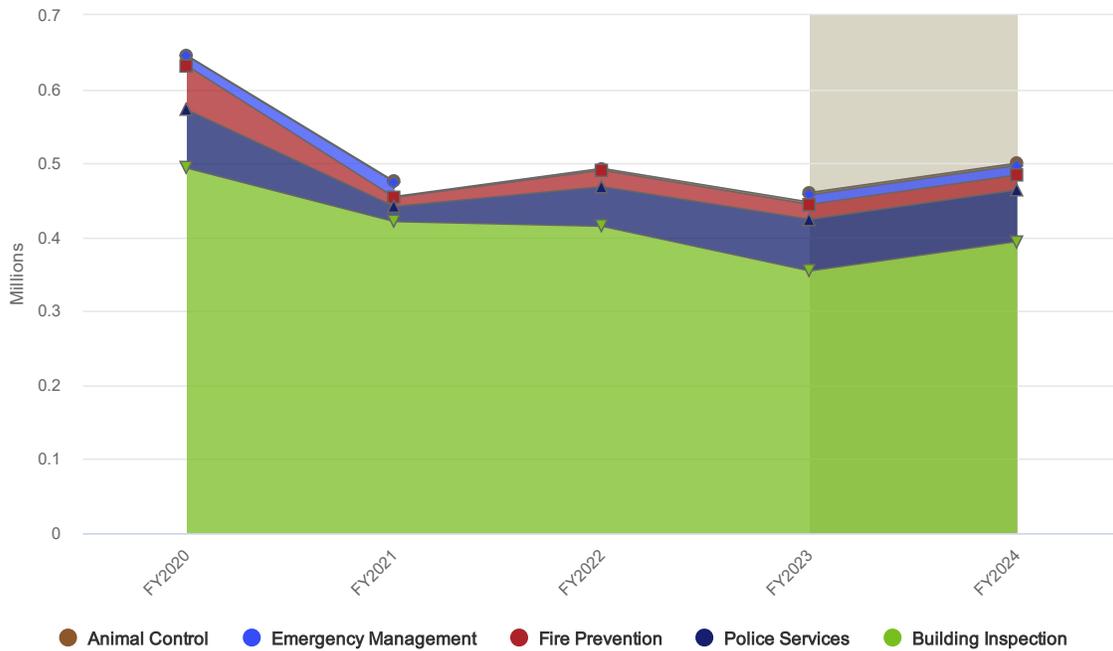
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| License and Permits | | | | | | |
| Building Permits | \$288,756.14 | \$179,252.00 | \$213,894.40 | \$160,000.00 | \$200,000.00 | 25% |
| Housing Code Permits | \$158,319.86 | \$230,936.25 | \$155,510.00 | \$175,000.00 | \$175,000.00 | 0% |
| Housing Code Penalties | \$100.00 | \$200.00 | \$200.00 | \$1,000.00 | \$1,000.00 | 0% |
| Landlord Registrations | \$1,770.00 | \$2,150.00 | \$1,060.00 | \$2,500.00 | \$2,500.00 | 0% |
| Misc Licenses & Permits | \$300.00 | \$300.00 | \$180.00 | \$200.00 | \$200.00 | 0% |
| Total License and Permits: | \$449,246.00 | \$412,838.25 | \$370,844.40 | \$338,700.00 | \$378,700.00 | 11.8% |
| Intergovernmental | | | | | | |
| Circuit Court - State Tickets | \$1,050.00 | \$60.00 | \$50.00 | \$500.00 | \$500.00 | 0% |
| Emerg Mgmt Performance Grant | \$13,020.00 | \$20,415.50 | \$0.00 | \$12,900.00 | \$12,900.00 | 0% |
| Total Intergovernmental: | \$14,070.00 | \$20,475.50 | \$50.00 | \$13,400.00 | \$13,400.00 | 0% |
| Charges for Services | | | | | | |
| Redemption/Release Fees | \$555.00 | \$820.00 | \$2,090.00 | \$2,760.00 | \$2,760.00 | 0% |
| Animal Adoption Fees | \$320.00 | \$310.00 | \$370.00 | \$410.00 | \$410.00 | 0% |
| Police Service | \$59,863.10 | \$10,811.00 | \$36,830.51 | \$44,200.00 | \$44,200.00 | 0% |
| Parking Plan Review Fee | \$1,260.00 | \$2,100.00 | \$1,225.00 | \$500.00 | \$300.00 | -40% |
| Copies of Records | \$130.00 | \$0.00 | \$40.00 | \$250.00 | \$250.00 | 0% |
| Fire Safety Code Fees | \$59,224.88 | \$12,006.75 | \$22,122.25 | \$20,000.00 | \$20,000.00 | 0% |
| Total Charges for Services: | \$121,352.98 | \$26,047.75 | \$62,677.76 | \$68,120.00 | \$67,920.00 | -0.3% |
| Fines & Assessments | | | | | | |
| Parking Tickets - Town | \$60.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Town Prk Fines-Storrs Center | \$8,464.77 | \$4,195.17 | \$5,548.90 | \$8,000.00 | \$8,000.00 | 0% |
| Nuisance Ordinance | \$9,230.00 | \$5,250.00 | \$8,250.00 | \$15,000.00 | \$15,000.00 | 0% |
| Possession Alcohol Ordinance | \$270.00 | \$90.00 | \$180.00 | \$300.00 | \$300.00 | 0% |
| Open Liquor Container Ordin | \$0.00 | \$0.00 | \$0.00 | \$1,700.00 | \$1,700.00 | 0% |
| Building Fines | \$25,008.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Landlord Registration Penalty | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$100.00 | 0% |
| Ordinance Violation Penalty | \$18,040.35 | \$6,352.70 | \$42,758.97 | \$15,000.00 | \$15,000.00 | 0% |
| Violation Revenue | \$0.00 | \$90.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Total Fines & Assessments: | \$61,073.12 | \$15,977.87 | \$56,737.87 | \$40,100.00 | \$40,100.00 | 0% |
| Other Revenues | | | | | | |
| Other | \$0.00 | \$0.00 | \$2,650.00 | \$0.00 | \$0.00 | 0% |
| Total Other Revenues: | \$0.00 | \$0.00 | \$2,650.00 | \$0.00 | \$0.00 | 0% |
| Total Revenue Source: | \$645,742.10 | \$475,339.37 | \$492,960.03 | \$460,320.00 | \$500,120.00 | 8.6% |

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------|----------------|----------------|----------------|----------------|-----------------|---|
| Revenue | | | | | | |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Public Safety | | | | | | |
| Animal Control | \$875.00 | \$1,130.00 | \$2,460.00 | \$3,170.00 | \$3,170.00 | 0% |
| Police Services | \$78,937.87 | \$20,406.17 | \$53,509.41 | \$69,700.00 | \$69,700.00 | 0% |
| Emergency Management | \$13,020.00 | \$20,415.50 | \$0.00 | \$12,900.00 | \$12,900.00 | 0% |
| Building Inspection | \$493,384.35 | \$420,990.95 | \$414,688.37 | \$354,350.00 | \$394,150.00 | 11.2% |
| Fire Prevention | \$59,524.88 | \$12,396.75 | \$22,302.25 | \$20,200.00 | \$20,200.00 | 0% |
| Total Public Safety: | \$645,742.10 | \$475,339.37 | \$492,960.03 | \$460,320.00 | \$500,120.00 | 8.6% |
| Total Revenue: | \$645,742.10 | \$475,339.37 | \$492,960.03 | \$460,320.00 | \$500,120.00 | 8.6% |

Police Services



Sgt. Timothy Merrill
Director, Mansfield Resident State Troopers

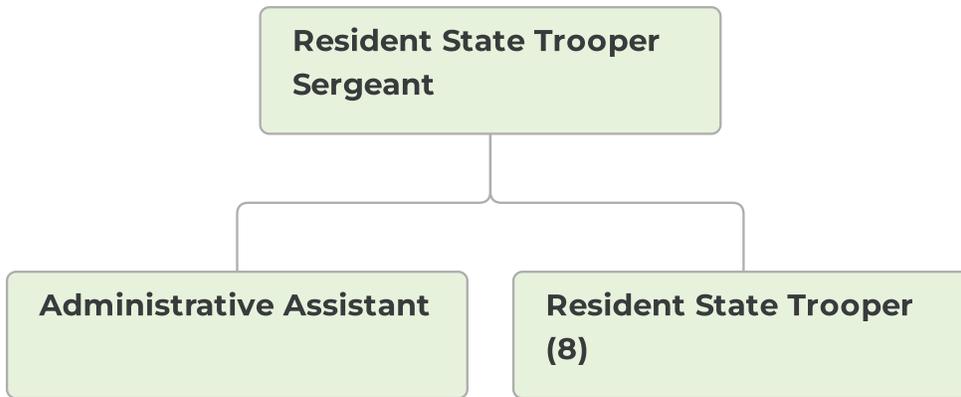
Department Overview

Mansfield Resident State Troopers are dedicated to serving and protecting citizens of Mansfield, as well as fostering a positive relationship and partnership within the community, while honoring the Connecticut State Police.

The Mansfield Resident Trooper's Office is composed of one Trooper Supervisor (SGT), eight 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, under cover vehicle patrol, bike patrol, foot patrol and community policing efforts.



Organizational Chart



Accomplishments FY 2023

- The Mansfield Resident Trooper's Office has grown to a staff of eight troopers. 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 20 Nuisance tickets during the fall semester. 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 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 DWI Grant which enabled Mansfield to add patrols the entire year. This year alone, 46 extra shifts were conducted. One of our Resident troopers, Trooper Mark Aldasch, received the Mothers Against Drunk Driving (MADD) Award
- Continued to improve relationship with UConn Police which has benefited both departments and improved lines of communication as it pertains to open and active cases.
- 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. Ashley Fillian was awarded this position.
- Participated in several Downtown Storrs events, including Celebrate Mansfield, Halloween, and Winter Welcome. (The Stuff-a-Cruiser, was a huge success despite the rain storm.) All three provided excellent opportunities to be involved in the community.
- Trooper Csiki was part of a Youth Services Mentoring program with the Mansfield Middle School.
- 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.
- Three troopers and Sergeant Merrill were Bike-certified.
- Four troopers are now Car Seat Certified. We will be working with the Fire Department with bi-annual Car Seat Safety awareness events.
- One trooper is now DARE Certified and classes will start in January



Trends and Key Issues 2024

The continued development of Downtown Storrs and Four Corners area, with the addition of multiple new businesses and home rentals, continues to add to the jurisdictional responsibility of the Resident Trooper's Office. The development of the Four Corners area will add another estimated 400 bedrooms with 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 to address 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.

We are still waiting to hear details on the plan for Windham Technical High School moving to a new facility in Mansfield. The proposed site will be the old Bergin Correctional Facility on Rte. 44 just east of the intersection of Rt. 32. The school 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 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 UConnon-campus population of students and staff 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.



Goals and 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 Statutes and Town Ordinances by educating students through community visits and enforcing the Nuisance Ordinances.
- Work closely with Mansfield Fire and EMS 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, continuing input to the Town/University Relations and similar committees and taking enforcement action.

Goal: Encourage and engage Mansfield's youth and seniors to become active in the community through police service programming and utilizing the Community Liaison Trooper Position

Objectives:

- Dedicate some of the community liaison trooper's services to meet and educate seniors on current fraud/scams and personal safety.
- Continue to work with the Youth Services Bureau, Juvenile Review Board. Mansfield Resident Trooper Fillian has been appointed to the WAM Restorative Diversion Team.
- Continue the Youth Mentor Program

Goal: Create a safe walking and shopping area in Downtown Storrs and the emerging Four Corners area 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 in 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 the Region 19 Board of Education, staff at EO Smith Regional High School as well as the Mansfield Board of Education and staff.
- Maintain close relationships with the administration and school security staff/
- Participate and help coordinate emergency drills
- Reinstate the DARE Program

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

Objectives:

- The continued development of the Downtown Storrs, with the addition of multiple businesses to include the projected development of The Standard at Four Corners, will be a challenge for this office. 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.
- 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 office in the state. Mansfield Resident Troopers take a high volume of investigative cases which require significant follow-up and extended work hours. Adding additional staff helps to alleviate individual case load and helps to dedicate time to perform proactive enforcement, to address traffic complaints, i.e. speeding, stop signs and pedestrian safety.

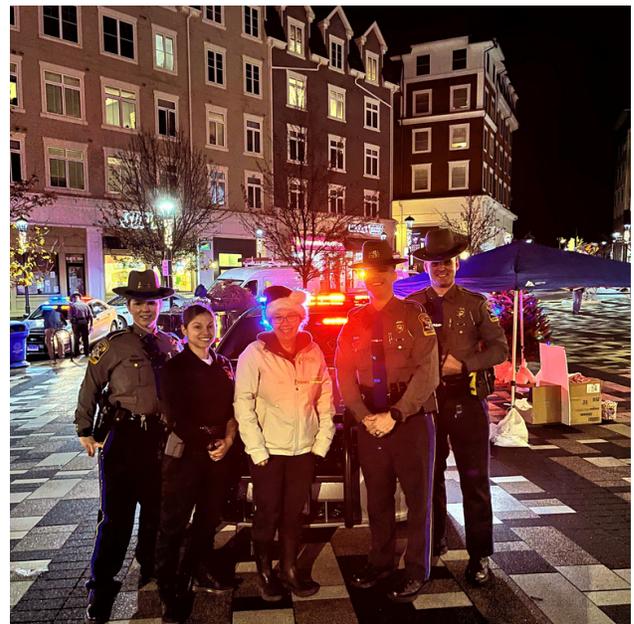
- According to the staffing recommendations submitted by the International Association of Chiefs of Police (IACP) in the results of a study submitted in February 2018, the IACP determined that the optimal staffing level for a police agency for the Town of Mansfield would be fifteen personnel. This would 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 with additional economic development, the calls for service and needs of the town will continue to increase exponentially.
- 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/troopers, with one full-time administrative staff member. Ideally, the department and community would be best-served by a force of fourteen officers/troopers 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." This was as of 2018, which was prior to the proposed Business/Housing and additional development of the Standard at Four Corners at Rtes. 195 & 44.

Goal: Increase quality training and the equipment for training, as well as funding for training and equipment. ♦

Objectives: Utilize current technology and training to better serve the Town of Mansfield. Specifically, use updated radars and laser equipment for speed enforcement to protect the pedestrian and cyclists around town. Increase specialized training to train our troopers in thorough investigative skills for advanced cybercrime investigations. Identity theft crimes are on the rise, targeting senior citizens.

♦ 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.



Performance Measures

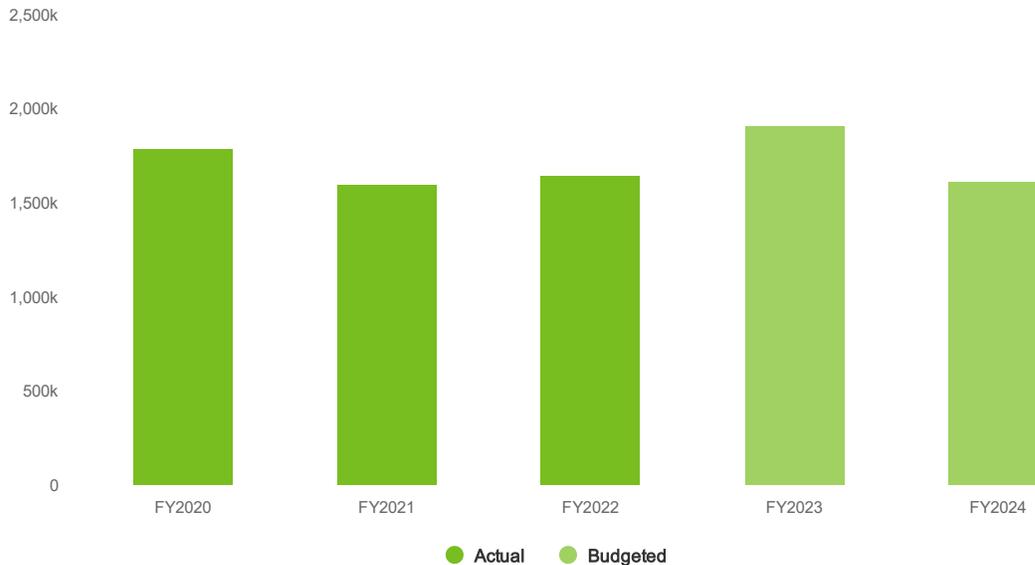
| Police | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|--------------------|-----------------------|----------------------|
| Activity | | | |
| Calls for service | 8,900 | 10,500 | 11,500 |
| Burglaries | 17 | 19 | 28 |
| Larcenies | 46 | 60 | 75 |
| Assaults | 6 | 10 | 15 |
| Sexual Assaults | 9 | 12 | 10 |
| Domestic violence incidents | 53 | 62 | 55 |
| Traffic accidents involving fatalities | 1 | 0 | 0 |
| DUI arrests | 67 | 75 | 75 |
| Motor vehicle activity (citations and warnings) | 1707 | 1900 | 2000 |
| Number of citations issued for local ordinance violations | 27 | 40 | 50 |
| Citizen engagement programs provided to the community | 3 | 7 | 7 |
| Trooper assignments to citizen advisory committees/civic groups | 2 | 9 | 10 |
| Traffic Accidents | 367 | 300 | 315 |
| | | | |

Expenditures Summary

For the past few years all of our troopers have been top step troopers. With a huge movement of promotions and retirements within the force, as now 2023 the average trooper is step 4 saving the town of Mansfield almost \$300,000.00. We have requested 2 additional troopers to provide better coverage for the town of Mansfield.

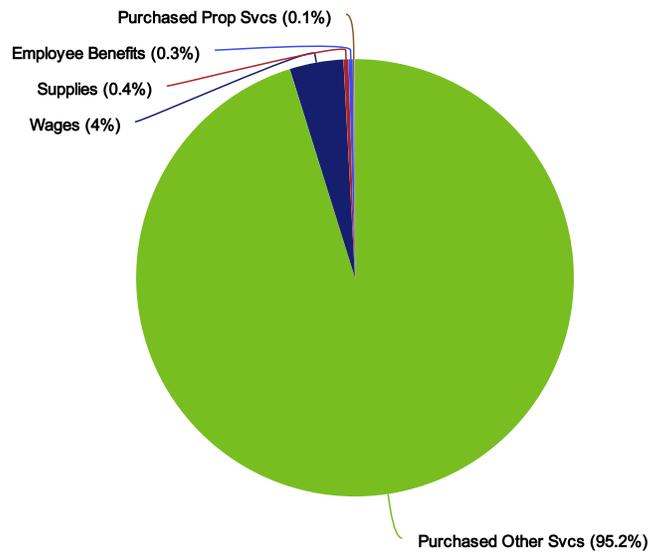
\$1,619,950
-\$296,240
 (-15.46% vs. prior year)

Police Services Proposed and Historical Budget vs. Actual

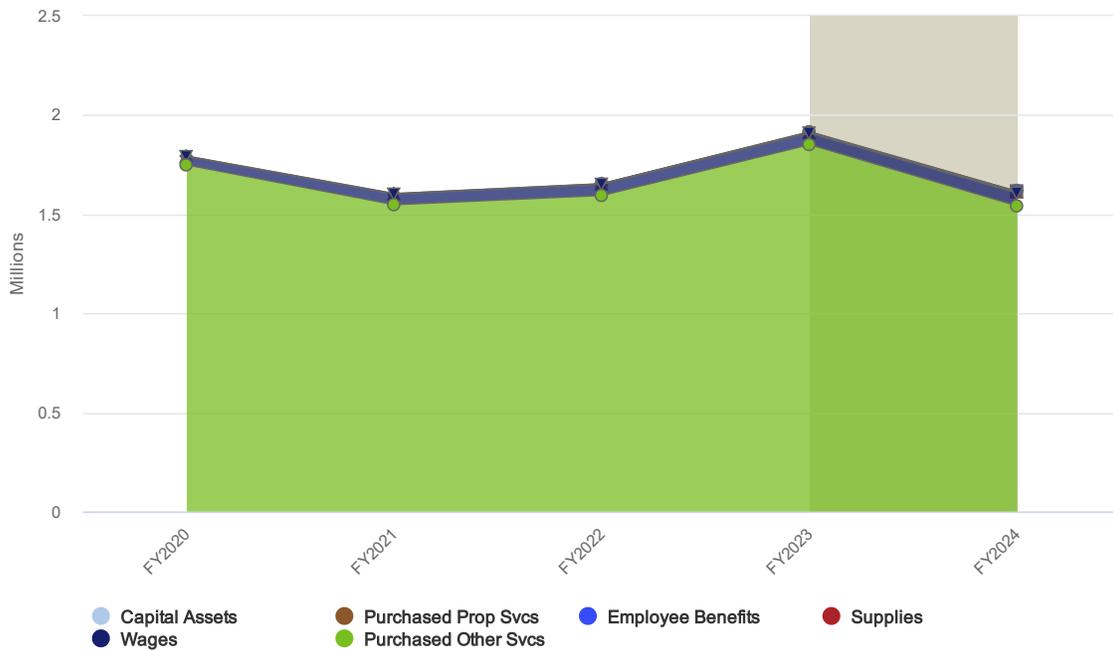


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



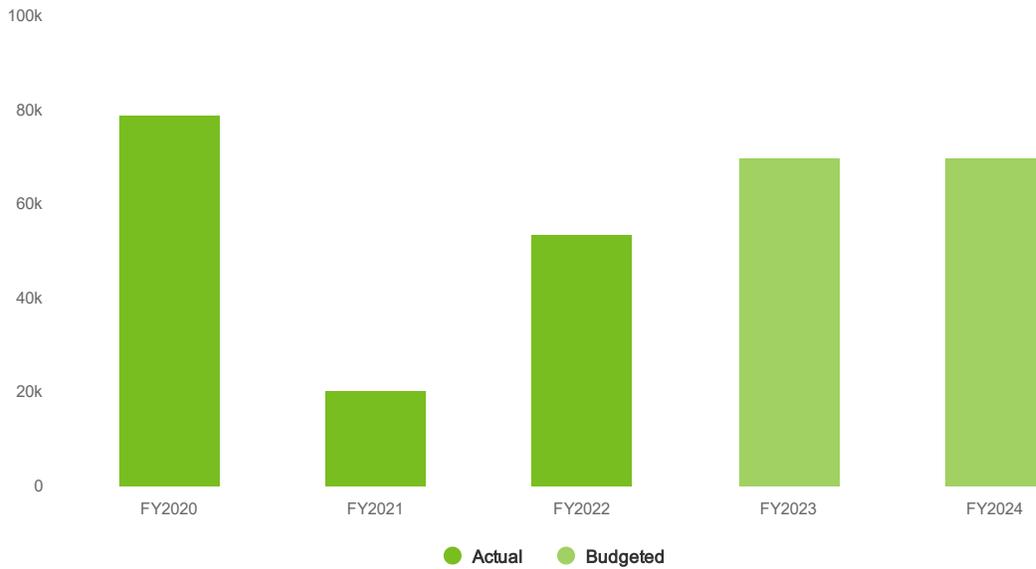
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Regular Payroll - CSEA | \$0.00 | \$51,555.03 | \$56,029.55 | \$57,360.00 | \$64,440.00 | 12.3% |
| Part-Time (B) - CSEA | \$41,794.43 | \$432.95 | \$0.00 | | \$0.00 | N/A |
| Part-Time (Nb) | \$0.00 | \$1,004.48 | \$0.00 | | \$0.00 | N/A |
| Total Wages: | \$41,794.43 | \$52,992.46 | \$56,029.55 | \$57,360.00 | \$64,440.00 | 12.3% |
| | | | | | | |
| Employee Benefits | | | | | | |
| Professional Dev/Learning | \$0.00 | \$0.00 | \$0.00 | | \$5,000.00 | N/A |
| Total Employee Benefits: | \$0.00 | \$0.00 | \$0.00 | | \$5,000.00 | N/A |
| | | | | | | |
| Purchased Prop Svcs | | | | | | |
| Equipment Repair | \$187.70 | \$0.00 | \$0.00 | \$300.00 | \$500.00 | 66.7% |
| Equipment Testing | \$620.00 | \$625.00 | \$812.00 | \$1,600.00 | \$1,600.00 | 0% |
| Total Purchased Prop Svcs: | \$807.70 | \$625.00 | \$812.00 | \$1,900.00 | \$2,100.00 | 10.5% |
| | | | | | | |
| Purchased Other Svcs | | | | | | |
| Resident State Trooper | \$1,505,268.24 | \$1,449,866.06 | \$1,319,680.25 | \$1,615,830.00 | \$1,296,470.00 | -19.8% |
| Voice Communications | \$1,800.00 | \$1,800.00 | \$1,800.00 | \$1,800.00 | \$2,500.00 | 38.9% |
| Resident Trooper Reimb OT | \$53,438.89 | \$10,089.58 | \$92,505.25 | \$43,000.00 | \$43,000.00 | 0% |
| Resident Trooper Overtime | \$188,384.34 | \$86,424.30 | \$180,979.80 | \$191,000.00 | \$200,000.00 | 4.7% |
| Total Purchased Other Svcs: | \$1,748,891.47 | \$1,548,179.94 | \$1,594,965.30 | \$1,851,630.00 | \$1,541,970.00 | -16.7% |
| | | | | | | |
| Supplies | | | | | | |
| Office Supplies | \$1,013.08 | \$135.04 | \$618.42 | \$1,000.00 | \$1,500.00 | 50% |
| Food | \$29.95 | \$46.76 | \$294.70 | \$300.00 | \$500.00 | 66.7% |
| Reference Bks & Periodicals | | | | | \$200.00 | N/A |
| Non Capitalized Equipment | \$399.98 | \$1,546.38 | \$498.90 | \$750.00 | \$2,310.00 | 208% |
| Program Supplies | \$271.64 | \$366.09 | \$668.56 | \$900.00 | \$1,550.00 | 72.2% |
| Total Supplies: | \$1,714.65 | \$2,094.27 | \$2,080.58 | \$2,950.00 | \$6,060.00 | 105.4% |
| | | | | | | |
| Capital Assets | | | | | | |
| Equipment - Other | \$0.00 | \$0.00 | \$481.42 | \$2,350.00 | \$380.00 | -83.8% |
| Total Capital Assets: | \$0.00 | \$0.00 | \$481.42 | \$2,350.00 | \$380.00 | -83.8% |
| | | | | | | |
| Total Expense Objects: | \$1,793,208.25 | \$1,603,891.67 | \$1,654,368.85 | \$1,916,190.00 | \$1,619,950.00 | -15.5% |

Revenues Summary

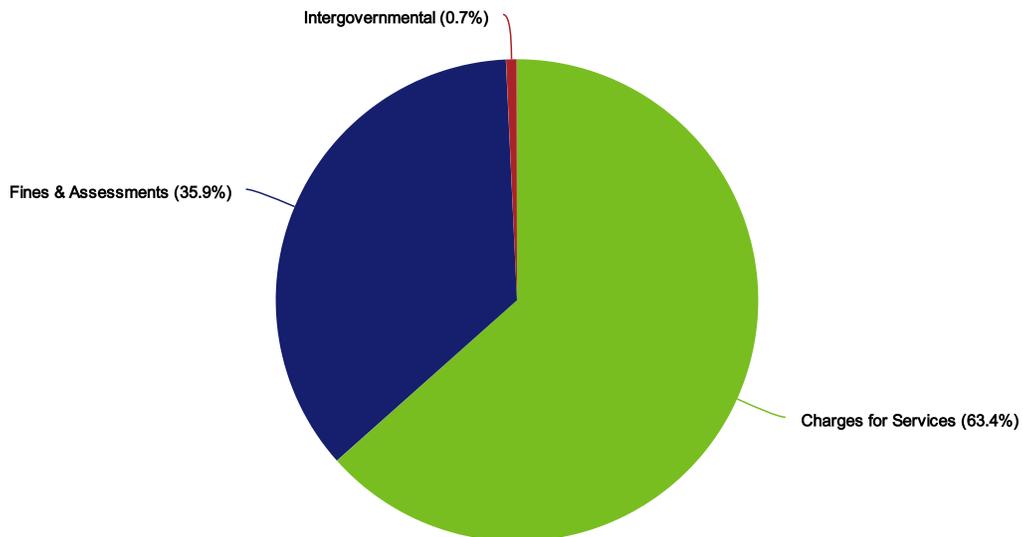
\$69,700 \$0
(0.00% vs. prior year)

Police Services Proposed and Historical Budget vs. Actual

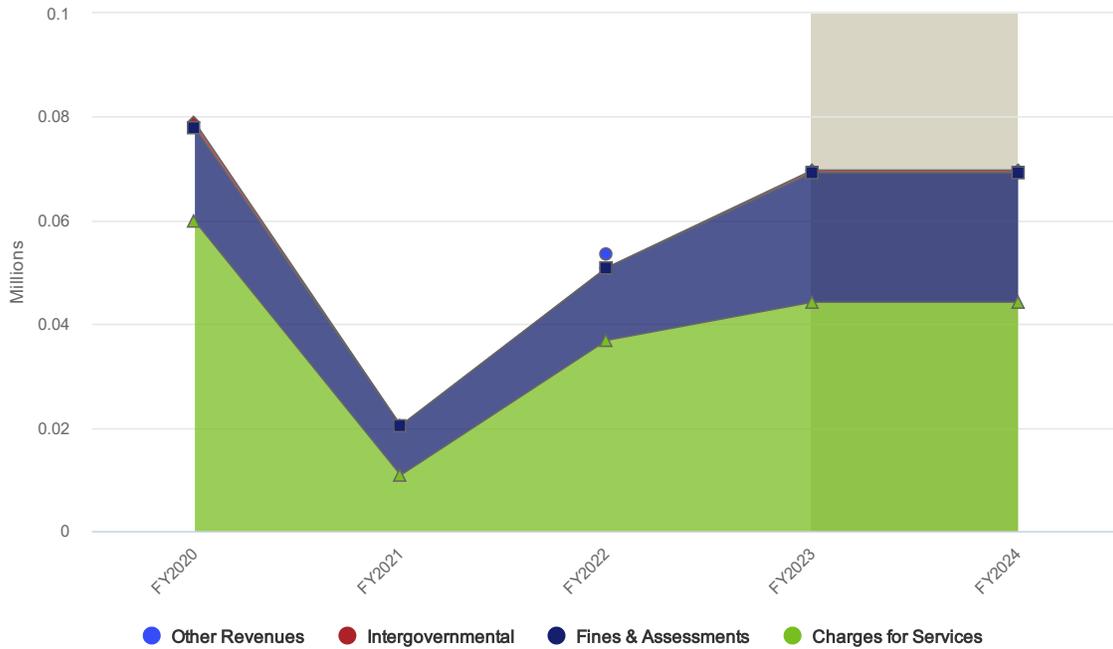


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| Revenue Source | | | | | | |
| Intergovernmental | | | | | | |
| Circuit Court - State Tickets | \$1,050.00 | \$60.00 | \$50.00 | \$500.00 | \$500.00 | 0% |
| Total Intergovernmental: | \$1,050.00 | \$60.00 | \$50.00 | \$500.00 | \$500.00 | 0% |
| Charges for Services | | | | | | |
| Police Service | \$59,863.10 | \$10,811.00 | \$36,830.51 | \$44,200.00 | \$44,200.00 | 0% |
| Total Charges for Services: | \$59,863.10 | \$10,811.00 | \$36,830.51 | \$44,200.00 | \$44,200.00 | 0% |
| Fines & Assessments | | | | | | |
| Parking Tickets - Town | \$60.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Town Prk Fines-Storrs Center | \$8,464.77 | \$4,195.17 | \$5,548.90 | \$8,000.00 | \$8,000.00 | 0% |
| Nuisance Ordinance | \$9,230.00 | \$5,250.00 | \$8,250.00 | \$15,000.00 | \$15,000.00 | 0% |
| Possession Alcohol Ordinance | \$270.00 | \$90.00 | \$180.00 | \$300.00 | \$300.00 | 0% |
| Open Liquor Container Ordin | \$0.00 | \$0.00 | \$0.00 | \$1,700.00 | \$1,700.00 | 0% |
| Total Fines & Assessments: | \$18,024.77 | \$9,535.17 | \$13,978.90 | \$25,000.00 | \$25,000.00 | 0% |
| Other Revenues | | | | | | |
| Other | \$0.00 | \$0.00 | \$2,650.00 | \$0.00 | \$0.00 | 0% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------|----------------|----------------|----------------|----------------|-----------------|---|
| Total Other Revenues: | \$0.00 | \$0.00 | \$2,650.00 | \$0.00 | \$0.00 | 0% |
| Total Revenue Source: | \$78,937.87 | \$20,406.17 | \$53,509.41 | \$69,700.00 | \$69,700.00 | 0% |

Staffing

Town of Mansfield
Department: Police Services

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-----------------------------------|-----------------|-----------------|-----------------|------------------|-------------------|--------------|
| Positions: | | | | | | |
| State Troopers | 8.00 | 8.00 | 8.00 | 9.00 | 9.00 | - |
| Administrative Ass't | 0.80 | 0.80 | 1.00 | 1.00 | | (1.00) |
| Administrative Support Specialist | | | | | 1.00 | 1.00 |
| | | | | | | |
| Total Full Time Equiv. | 8.80 | 8.80 | 9.00 | 10.00 | 10.00 | - |
| | | | | | | |
| Paid from General Fund | 8.80 | 8.80 | 9.00 | 10.00 | 10.00 | - |

Animal Control



Noranne Nielsen
Animal Control Officer

Department Overview

The mission of Animal Control is to achieve the most efficient and effective use of resources for the benefit of the citizens and animals; to create an environment in which people can move about safely; and to minimize euthanasia by promoting our facility's pets for adoption in as many ways as possible and to maintain management excellence. 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).

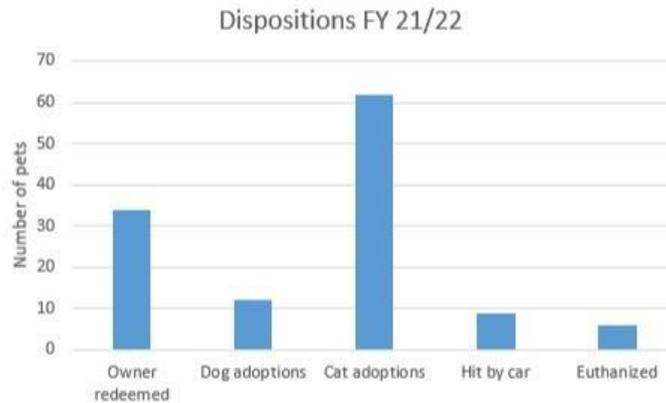


Organizational Chart



Accomplishments FY 2023

- 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♦
- Educational programs at schools regarding dog bite prevention and responsible pet ownership. Conducted a visit to Annie Vinton School and an 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 92%. Only very sick or aggressive pets are euthanized, using humane methods. Staff found good homes for 74 pets. ♦
- No participants signed up for our Internship program for UCONN/ECSU students.♦
- 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 2022.



Trends and Key Issues 2024

- 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.



Goals and 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/services 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 2023.
- Hire one substitute part-time Assistant Animal Control Officer.
-

Goal: Provide dispatch services for the animal control officers

Objectives:

- In cooperation with Tolland County Mutual Aid Fire Service, provide dispatching service to improve officer safety and accountability, eliminating around the clock answering service and the mobile alarm pendant.

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*



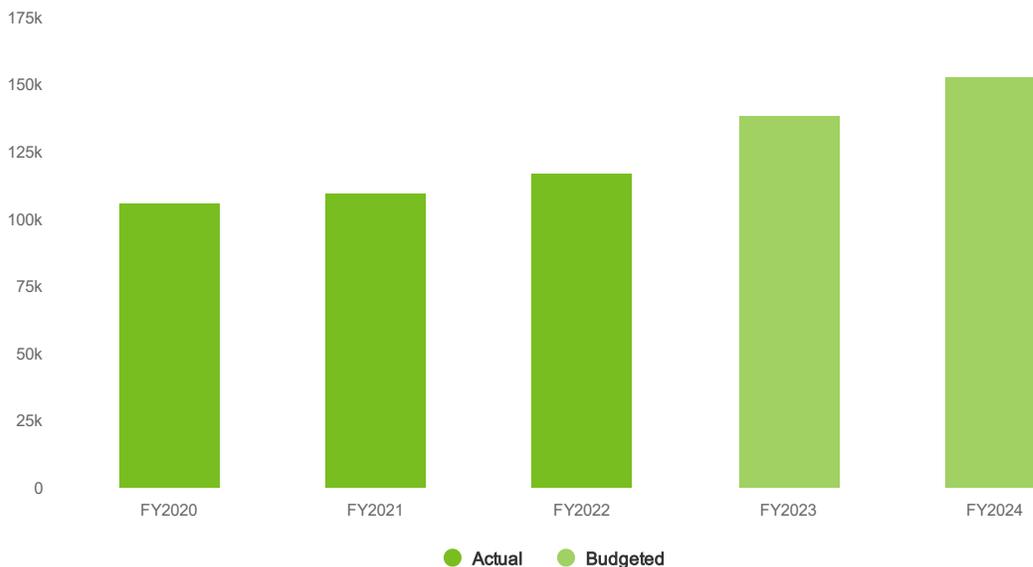
Performance Measures

| Animal Control | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|--------------------|-----------------------|----------------------|
| Operations | | | |
| Dog licenses issued | 1,575 | 1,620 | 1,625 |
| Pets impounded | 126 | 140 | 140 |
| Pets adopted | 74 | 85 | 85 |
| Save rate= adopted + redeemed pets/all impounded alive pets | 92% | 92% | 92 % |
| Enforcement | | | |
| Complaints investigated | 1,318 | 1,330 | 1,350 |
| Citations issued | 15 | 20 | 20 |
| Number of cases resolved through voluntary compliance (i.e. door hangers, warnings) | 229 | 240 | 240 |
| Number of cases resolved through forced compliance (i.e. hearings, legal proceedings) | 0 | 1 | 1 |
| Community Engagement | | | |
| Weekly volunteers | 4 | 5 | 5 |
| Public education and outreach programs conducted (including school programs) | 3 | 4 | 4 |

Expenditures Summary

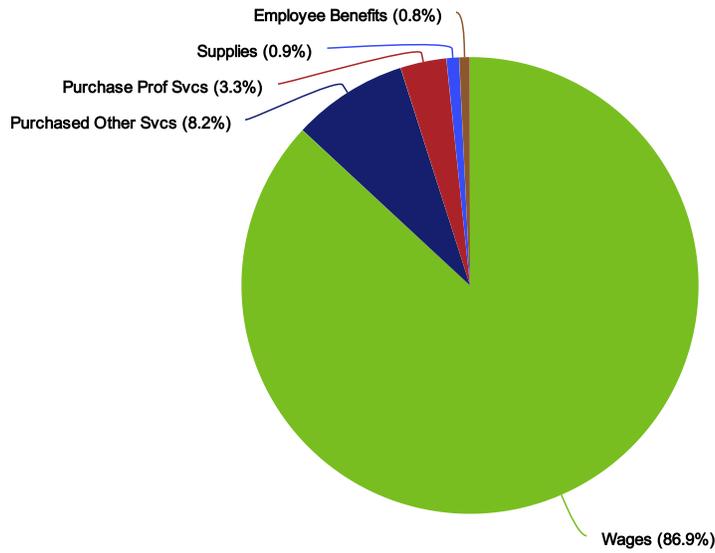
\$153,110 \$14,160
 (10.19% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual

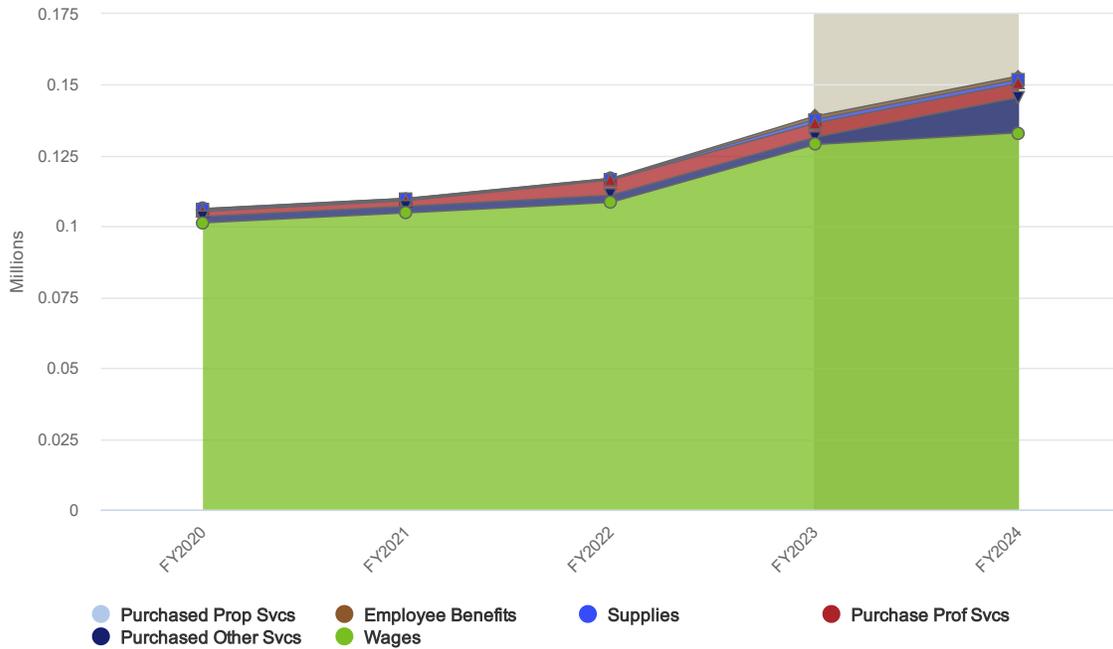


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



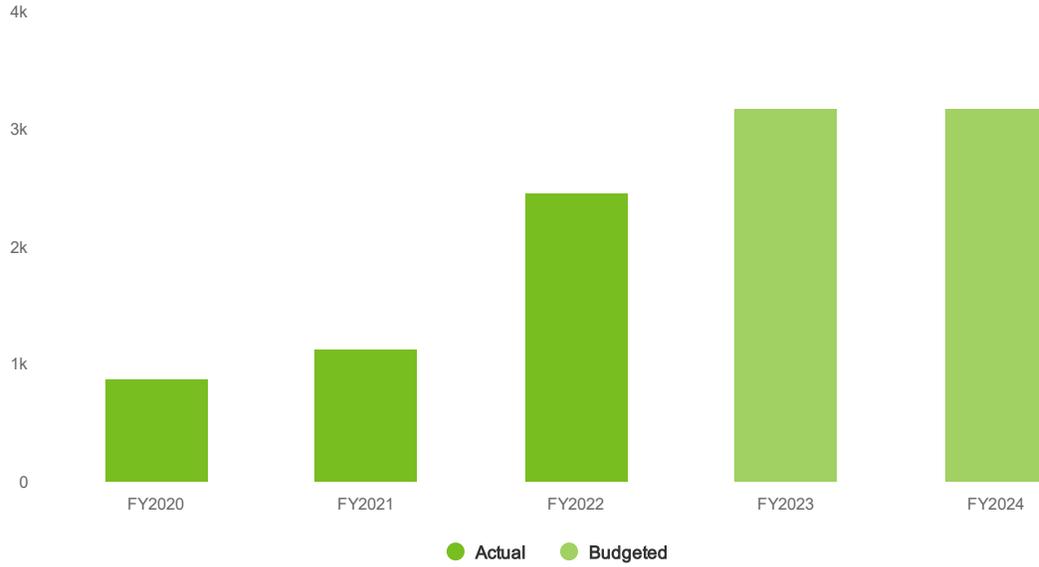
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Regular Payroll - CSEA | \$64,137.76 | \$66,442.46 | \$68,159.10 | \$69,850.00 | \$71,560.00 | 2.4% |
| Overtime - 1-1/2 Time - CSEA | \$198.00 | \$54.00 | \$166.55 | | \$0.00 | N/A |
| Overtime - Straight Time-CSEA | \$0.00 | \$71.76 | \$175.13 | | \$0.00 | N/A |
| Part-Time (NB) | \$36,917.80 | \$37,990.08 | \$39,822.00 | \$59,060.00 | \$61,510.00 | 4.1% |
| Overtime - Time And One Half | \$0.00 | \$216.00 | \$171.00 | | \$0.00 | N/A |
| Total Wages: | \$101,253.56 | \$104,774.30 | \$108,493.78 | \$128,910.00 | \$133,070.00 | 3.2% |
| | | | | | | |
| Employee Benefits | | | | | | |
| Travel/Conference Fees | \$105.25 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Membership Fees/Prof Dues | \$0.00 | \$25.00 | \$40.00 | \$50.00 | \$50.00 | 0% |
| Professional Dev/Learning | \$0.00 | \$0.00 | \$0.00 | \$560.00 | \$560.00 | 0% |
| Uniform Allowance | \$184.85 | \$303.76 | \$170.70 | \$550.00 | \$550.00 | 0% |
| Total Employee Benefits: | \$290.10 | \$328.76 | \$210.70 | \$1,160.00 | \$1,160.00 | 0% |
| | | | | | | |
| Purchase Prof Svcs | | | | | | |
| Veterinary Service | \$1,806.54 | \$2,010.63 | \$5,390.05 | \$5,000.00 | \$5,000.00 | 0% |
| Total Purchase Prof Svcs: | \$1,806.54 | \$2,010.63 | \$5,390.05 | \$5,000.00 | \$5,000.00 | 0% |
| | | | | | | |
| Purchased Prop Svcs | | | | | | |
| Equipment Repair | \$99.90 | \$8.99 | \$18.58 | | \$0.00 | N/A |
| Total Purchased Prop Svcs: | \$99.90 | \$8.99 | \$18.58 | | \$0.00 | N/A |
| | | | | | | |
| Purchased Other Svcs | | | | | | |
| Advertising | \$187.60 | \$99.16 | \$101.84 | \$300.00 | \$300.00 | 0% |
| Printing & Binding | \$60.36 | \$104.06 | \$81.31 | \$250.00 | \$250.00 | 0% |
| Contracted Services | \$0.00 | \$117.48 | \$0.00 | | \$0.00 | N/A |
| Voice Communications | \$1,620.00 | \$1,620.00 | \$1,980.00 | \$1,980.00 | \$1,980.00 | 0% |
| Alarm Service | \$359.40 | \$359.40 | \$359.40 | | \$10,000.00 | N/A |
| Total Purchased Other Svcs: | \$2,227.36 | \$2,300.10 | \$2,522.55 | \$2,530.00 | \$12,530.00 | 395.3% |
| | | | | | | |
| Supplies | | | | | | |
| Pet Food | \$19.70 | \$59.20 | \$8.99 | \$250.00 | \$250.00 | 0% |
| Custodial Supplies | \$186.07 | \$242.20 | \$96.23 | \$400.00 | \$400.00 | 0% |
| Hand Tools | \$9.85 | \$31.68 | \$5.98 | | \$0.00 | N/A |
| Program Supplies | \$370.86 | \$128.51 | \$206.48 | \$700.00 | \$700.00 | 0% |
| Total Supplies: | \$586.48 | \$461.59 | \$317.68 | \$1,350.00 | \$1,350.00 | 0% |
| | | | | | | |
| Total Expense Objects: | \$106,263.94 | \$109,884.37 | \$116,953.34 | \$138,950.00 | \$153,110.00 | 10.2% |

Revenues Summary

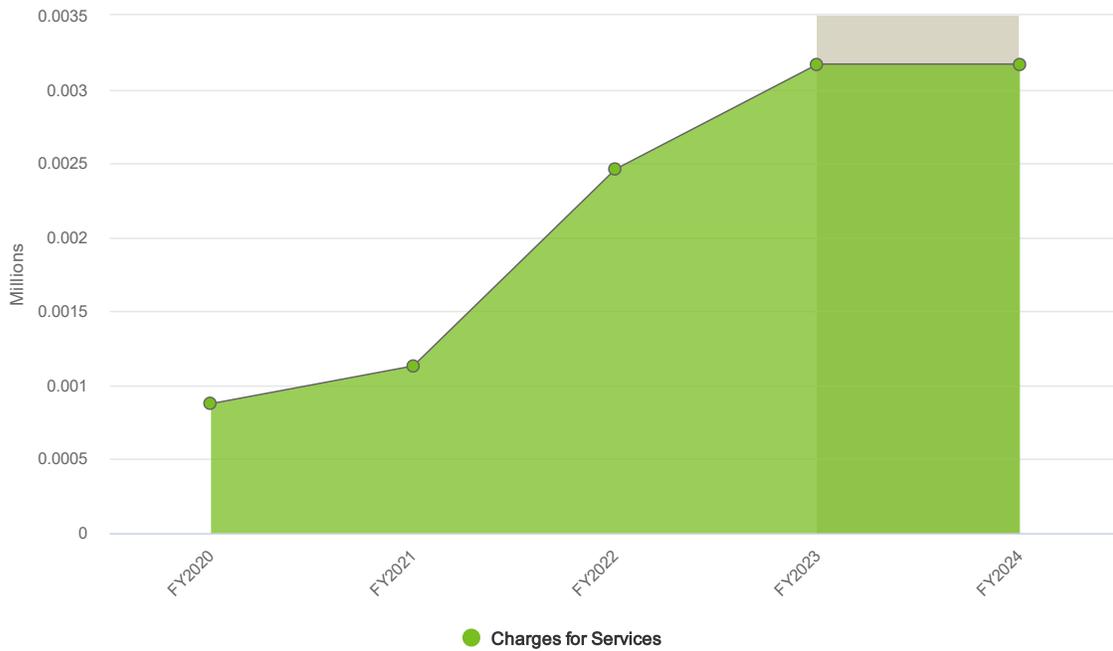
\$3,170 **\$0**
(0.00% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|---|
| Revenue Source | | | | | | |
| Charges for Services | | | | | | |
| Redemption/Release Fees | \$555.00 | \$820.00 | \$2,090.00 | \$2,760.00 | \$2,760.00 | 0% |
| Animal Adoption Fees | \$320.00 | \$310.00 | \$370.00 | \$410.00 | \$410.00 | 0% |
| Total Charges for Services: | \$875.00 | \$1,130.00 | \$2,460.00 | \$3,170.00 | \$3,170.00 | 0% |
| Total Revenue Source: | \$875.00 | \$1,130.00 | \$2,460.00 | \$3,170.00 | \$3,170.00 | 0% |

Staffing

Town of Mansfield
Department: Animal Control

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------|
| Positions: | | | | | | |
| 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 | - |
| | | | | | | |
| Total Full Time Equiv. | 2.03 | 2.03 | 2.03 | 2.03 | 2.03 | - |
| | | | | | | |
| Paid from General Fund | 2.03 | 2.03 | 2.03 | 2.03 | 2.03 | - |

Fire Marshal/Emergency Management



Adam Libros
Fire Marshal

Department Overview

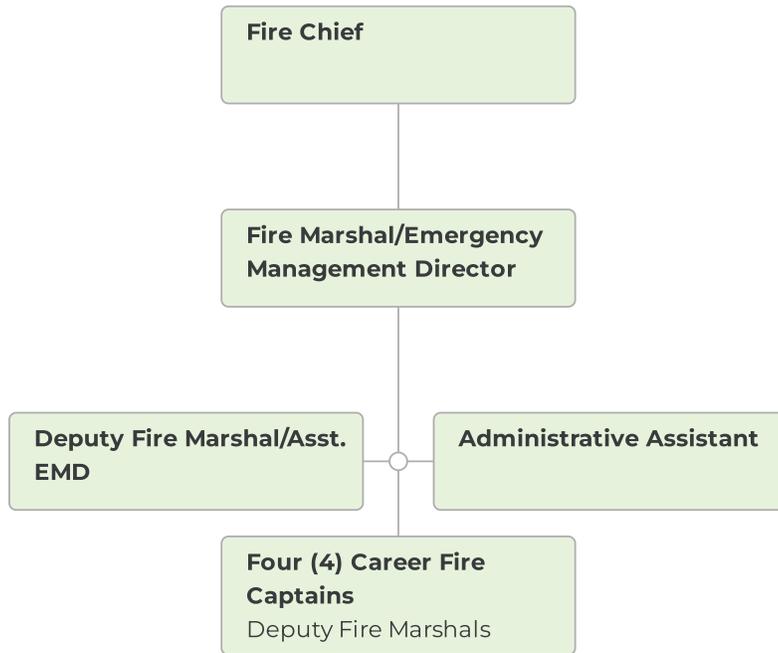
The Fire Prevention Division consists of the Fire Marshal (FM) and Emergency Management (EM) offices.

The goal of the FM office is to reduce the incidence and severity of fire and the 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.



Organizational Chart



Accomplishments FY 2023

- Conducted plan reviews for all new construction and renovation projects Town-wide. (FM)
- Final fire safety code inspections of the new Mansfield Elementary School project conducted and issued a Certificate of Occupancy for the building. (FM)
- Conducted fire safety inspections for all required occupancies on schedule to meet mandated requirements.(FM)
- Maintained the Town's Emergency Operations Plan. (EM)
- Managed the Town's Emergency Operations Center and Code Red mass notification center. (EM)
- Monitored and responded to several weather events which resulted in numerous power outages. (EM)

Trends and Key Issues 2024

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.

The demand for new construction inspections is increasing as several apartment complexes and other building projects are started. This will possibly stretch the personnel in the office thin. Once the apartment complexes are completed, existing code inspections will then be required.

Goals and Objectives 2024

Goal: Enhance fire and life safety education programs for the community. (FM & EM) ♦

Objectives:

- Continue to expand delivery methods, including videos on social media.
- Utilize a Community Risk Reduction model.

Goal: Complete the upgrade of office vehicles to pickup trucks. (FM & EM) ♦

Objective:

- Improve safety by Provides a barrier between personnel and contaminated equipment prior to cleaning after a fire investigation

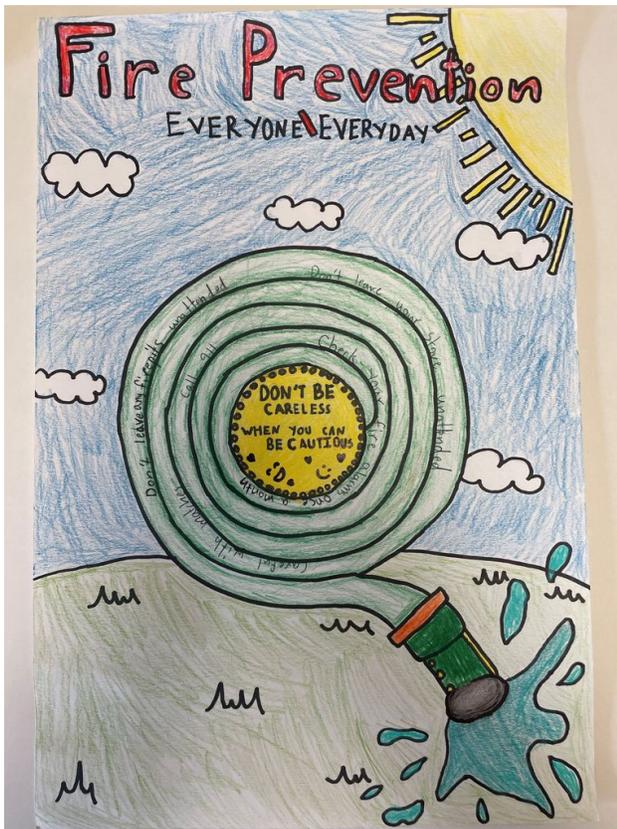
Goal: Create a training matrix for office personnel. (FM) ♦

Objective:

- Ensure all fire inspectors/investigators achieve mandated training on-time.
- Determine which personnel attend extended training opportunities within budget allowance.

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

Fire and Emergency Services = linkage to Community Life.



Performance Measures

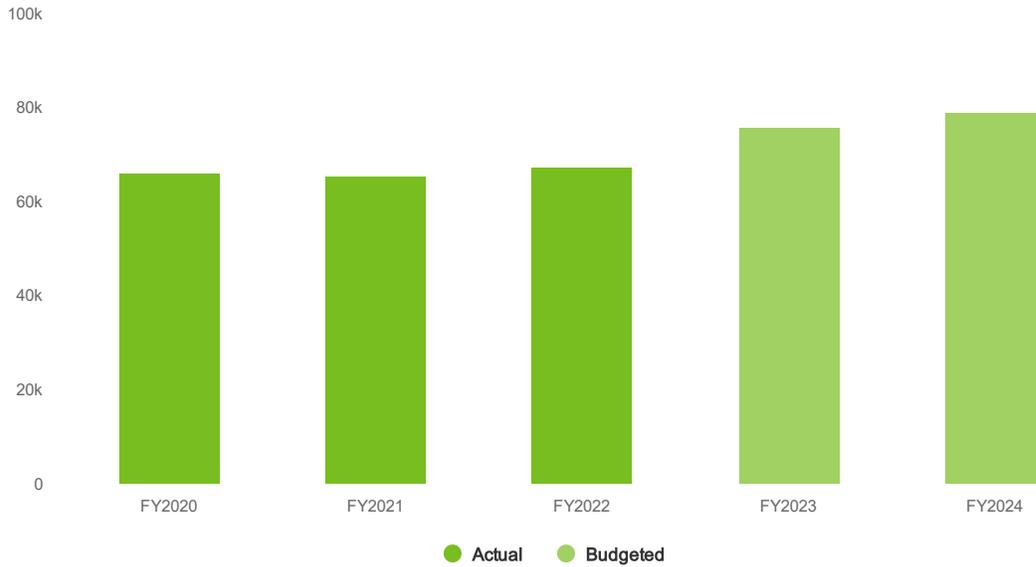


| | FY21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|-------------------|-----------------------|----------------------|
| Residential Structures – Existing Occupancies | | | |
| Total residential units require Fire Marshal inspection | 2,071 | 2,071 | 2,071 |
| Residential inspections conducted (including re-inspection) | 2,227 | 2,150 | 2,150 |
| Commercial Structures – Existing Occupancies | | | |
| Commercial – # units inspection required annually | 134 | 140 | 140 |
| Commercial/industrial inspections conducted (including re-inspections) | 146 | 150 | 150 |
| Total number of residential and commercial inspections conducted (including re-inspections) | 2,373 | 2,300 | 2,300 |
| Plan Review and Special Inspections | | | |
| Number of plan reviews (permits and all-hazards safety) | 69 | 70 | 65 |
| Construction/renovation/alteration inspections conducted | 144 | 200 | 210 |
| Investigations | | | |
| Fire investigations | 7 | 5 | 5 |
| Complaint-based investigations | 0 | 1 | 1 |
| Permits Issued | | | |
| Open Burn Permits | 42 | 50 | 50 |
| Blasting Permits | 4 | 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 | 8 | 8 | 8 |

Expenditures Summary - Emergency Management

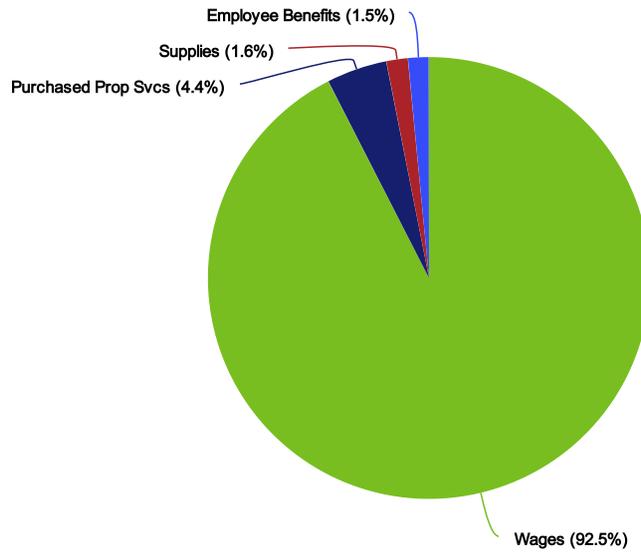
\$78,990 **\$3,130**
(4.13% vs. prior year)

Fire Marshal/Emergency Management Proposed and Historical Budget vs. Actual

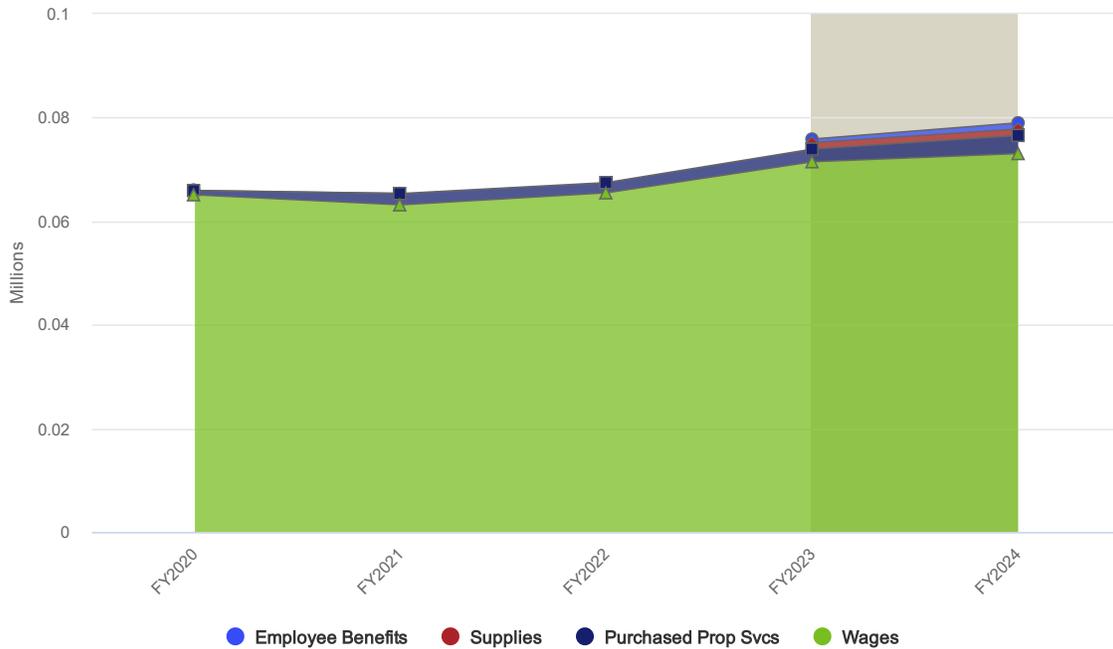


Expenditures by Expense Type - Emergency Management

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type - Emergency Management



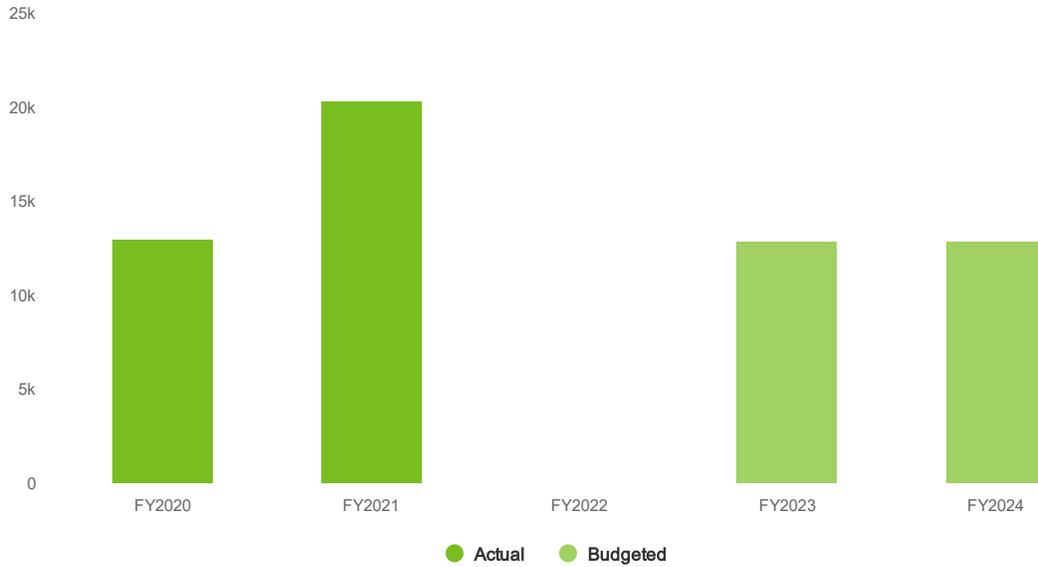
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Regular Payroll - CSEA | \$13,957.00 | \$12,812.05 | \$11,595.58 | \$12,100.00 | \$12,100.00 | 0% |
| Overtime - Straight Time-CSEA | \$63.18 | \$89.40 | \$0.00 | \$1,090.00 | \$0.00 | -100% |
| Overtime - Straight | \$0.00 | \$0.00 | \$100.69 | | \$0.00 | N/A |
| Overtime - Time and One Half | \$43.85 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Overtime Straight | \$0.00 | \$0.00 | \$0.00 | \$2,140.00 | \$0.00 | -100% |
| Regular Payroll | \$51,025.36 | \$49,428.06 | \$53,776.56 | \$56,140.00 | \$60,950.00 | 8.6% |
| Temporary | \$0.00 | \$823.65 | \$0.00 | | \$0.00 | N/A |
| Total Wages: | \$65,089.39 | \$63,153.16 | \$65,472.83 | \$71,470.00 | \$73,050.00 | 2.2% |
| | | | | | | |
| Employee Benefits | | | | | | |
| Membership Fees/Prof Dues | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Professional Dev/Learning | \$81.18 | \$0.00 | \$0.00 | \$500.00 | \$1,000.00 | 100% |
| Total Employee Benefits: | \$81.18 | \$0.00 | \$0.00 | \$700.00 | \$1,200.00 | 71.4% |
| | | | | | | |
| Purchased Prop Svcs | | | | | | |
| Equipment Repair | \$816.95 | \$2,188.00 | \$1,978.00 | \$2,450.00 | \$3,500.00 | 42.9% |
| Total Purchased Prop Svcs: | \$816.95 | \$2,188.00 | \$1,978.00 | \$2,450.00 | \$3,500.00 | 42.9% |
| | | | | | | |
| Supplies | | | | | | |
| Emergency Supplies | \$0.00 | \$129.98 | \$0.00 | \$500.00 | \$500.00 | 0% |
| Program Supplies | \$34.72 | -\$99.96 | \$0.00 | \$740.00 | \$740.00 | 0% |
| Total Supplies: | \$34.72 | \$30.02 | \$0.00 | \$1,240.00 | \$1,240.00 | 0% |
| | | | | | | |
| Total Expense Objects: | \$66,022.24 | \$65,371.18 | \$67,450.83 | \$75,860.00 | \$78,990.00 | 4.1% |

Revenues Summary - Emergency Management

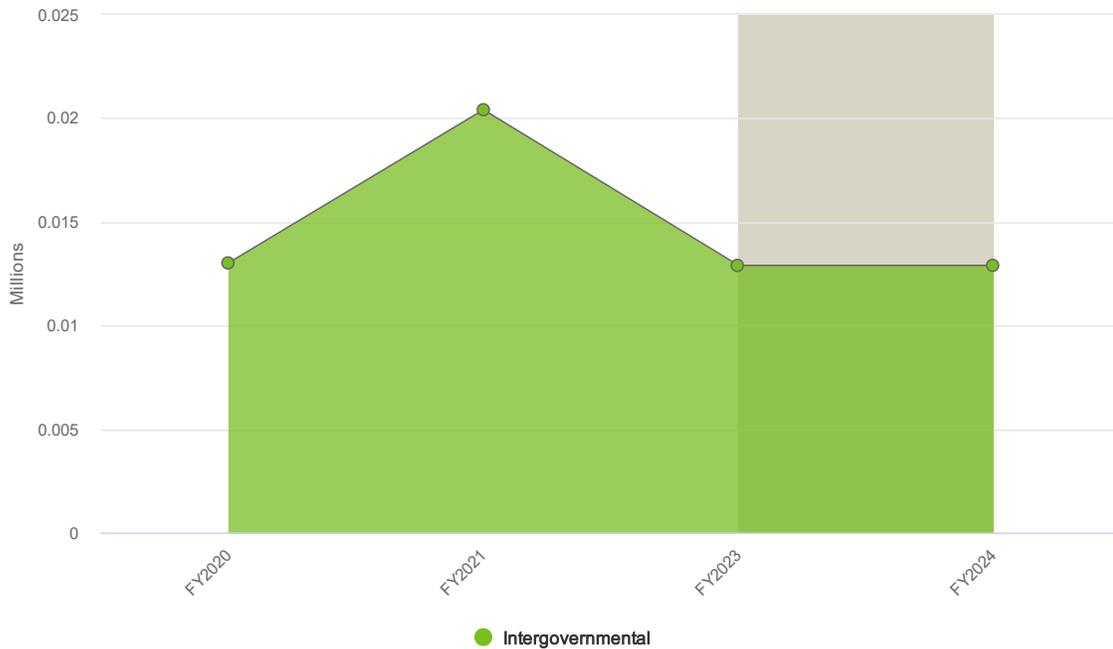
\$12,900 \$0
 (0.00% vs. prior year)

Fire Marshal/Emergency Management Proposed and Historical Budget vs. Actual



Revenues by Source - Emergency Management

Budgeted and Historical 2024 Revenues by Source - Emergency Management



Grey background indicates budgeted figures.

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------|----------------|----------------|-----------------|---|
| Revenue Source | | | | |

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------|----------------|--------------------|--------------------|---|
| Intergovernmental | | | | |
| Emerg Mgmt Performance Grant | \$0.00 | \$12,900.00 | \$12,900.00 | 0% |
| Total Intergovernmental: | \$0.00 | \$12,900.00 | \$12,900.00 | 0% |
| Total Revenue Source: | \$0.00 | \$12,900.00 | \$12,900.00 | 0% |

Staffing - Emergency Management

Town of Mansfield
Department: Emergency Management

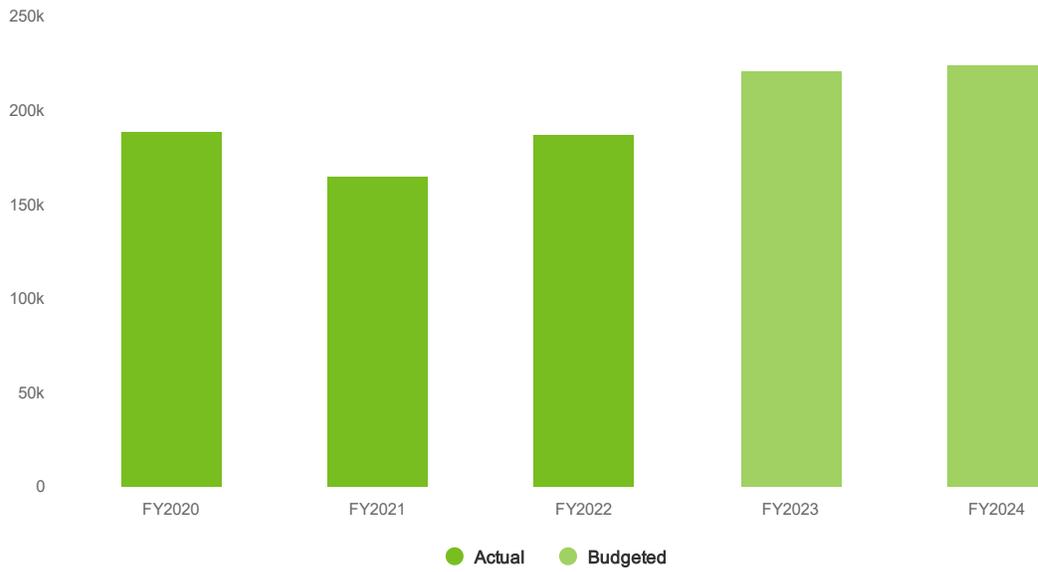
| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|-----------------|-----------------|-----------------|------------------|-------------------|--------------|
| Positions: | | | | | | |
| Dpty Chf/Fr 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 | - |
| Total Full Time Equiv. | 0.79 | 0.79 | 0.79 | 0.79 | 0.79 | - |
| Paid from General Fund | 0.79 | 0.79 | 0.79 | 0.79 | 0.79 | - |

Fire Prevention

Expenditures Summary - Fire Prevention

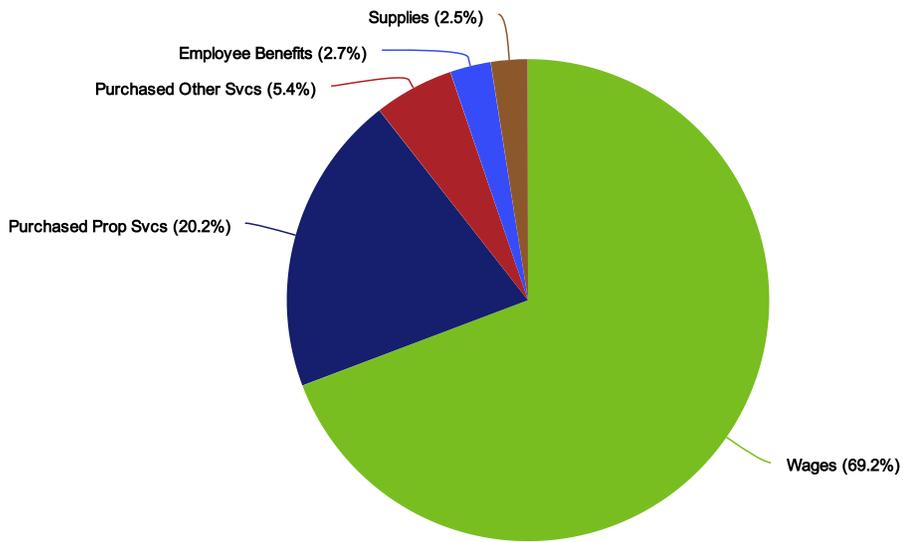
\$224,230 **\$2,760**
(1.25% vs. prior year)

Fire Prevention Proposed and Historical Budget vs. Actual

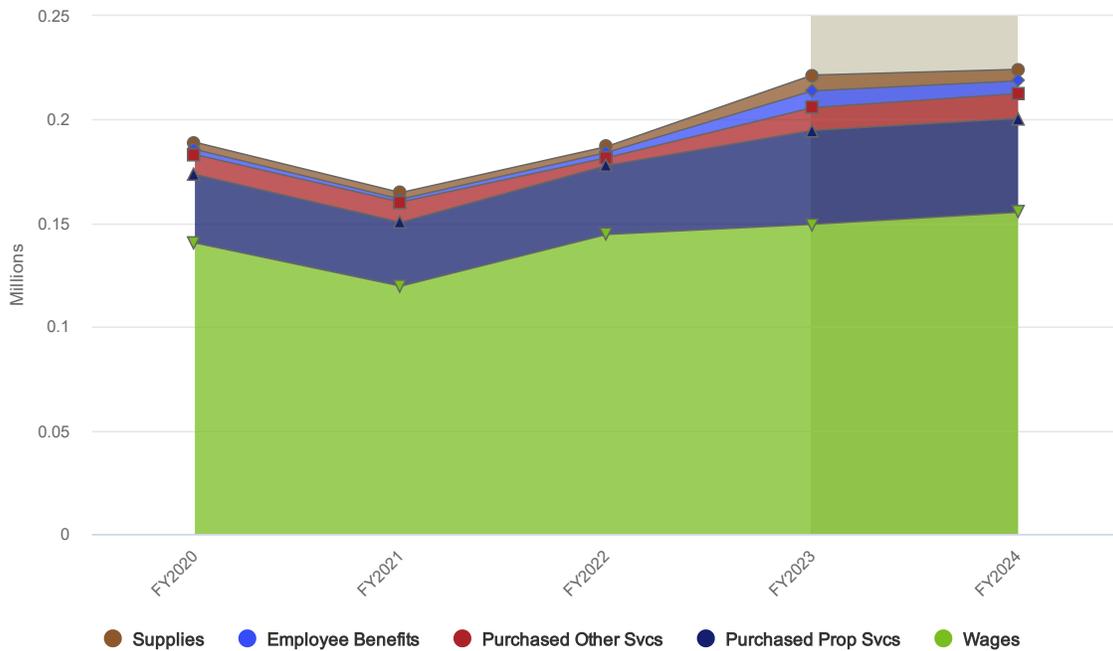


Expenditures by Expense Type - Fire Prevention

Budgeted Expenditures by Expense Type - Fire Prevention



Budgeted and Historical Expenditures by Expense Type - Fire Prevention



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Regular Payroll - CSEA | \$13,435.13 | \$12,812.03 | \$11,332.32 | \$12,100.00 | \$12,100.00 | 0% |
| Overtime - Straight Time-CSEA | \$594.72 | \$359.04 | \$0.00 | | \$0.00 | N/A |
| Overtime - Straight | \$0.00 | \$0.00 | \$268.21 | | \$0.00 | N/A |
| Overtime - Time and One Half | \$43.85 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Overtime Straight | \$0.00 | \$84.48 | \$0.00 | \$1,780.00 | \$1,820.00 | 2.2% |
| Overtime - Time And One Half | \$260.34 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Regular Payroll | \$126,165.54 | \$105,529.49 | \$132,950.96 | \$135,570.00 | \$141,340.00 | 4.3% |
| Temporary | \$0.00 | \$823.89 | \$0.00 | | \$0.00 | N/A |
| Total Wages: | \$140,499.58 | \$119,608.93 | \$144,551.49 | \$149,450.00 | \$155,260.00 | 3.9% |
| | | | | | | |
| Employee Benefits | | | | | | |
| Travel/Conference Fees | \$0.00 | \$0.00 | \$974.70 | | \$0.00 | N/A |
| Membership Fees/Prof Dues | \$745.00 | \$750.00 | \$275.00 | \$790.00 | \$790.00 | 0% |
| Protective Clothing | \$0.00 | \$245.98 | \$105.99 | \$1,350.00 | \$1,350.00 | 0% |
| Professional Dev/Learning | \$1,199.96 | \$375.00 | \$1,125.00 | \$5,230.00 | \$3,230.00 | -38.2% |
| Uniform Allowance | \$529.10 | \$30.60 | \$79.99 | \$650.00 | \$650.00 | 0% |
| Mileage Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$100.00 | 0% |
| Total Employee Benefits: | \$2,474.06 | \$1,401.58 | \$2,560.68 | \$8,120.00 | \$6,120.00 | -24.6% |
| | | | | | | |
| Purchased Prop Svcs | | | | | | |
| Water Hydrants | \$32,969.69 | \$30,794.48 | \$33,238.32 | \$45,000.00 | \$45,000.00 | 0% |
| Equipment Repair | \$63.78 | \$0.00 | \$0.00 | \$300.00 | \$300.00 | 0% |
| Total Purchased Prop Svcs: | \$33,033.47 | \$30,794.48 | \$33,238.32 | \$45,300.00 | \$45,300.00 | 0% |
| | | | | | | |
| Purchased Other Svcs | | | | | | |
| Printing & Binding | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 | 0% |
| System Support | \$9,607.98 | \$9,780.10 | \$3,770.58 | \$10,000.00 | \$11,000.00 | 10% |
| Total Purchased Other Svcs: | \$9,607.98 | \$9,780.10 | \$3,770.58 | \$11,000.00 | \$12,000.00 | 9.1% |
| | | | | | | |
| Supplies | | | | | | |
| Office Supplies | \$650.81 | \$296.10 | \$786.30 | \$850.00 | \$850.00 | 0% |
| Reference Bks & Periodicals | \$1,424.50 | \$1,649.75 | \$0.00 | \$1,800.00 | \$1,000.00 | -44.4% |
| Non Capitalized Equipment | \$119.99 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Program Supplies | \$0.00 | \$222.46 | \$32.14 | | \$0.00 | N/A |
| Fire Prevent Pub Ed Materials | \$1,273.69 | \$997.98 | \$2,025.52 | \$4,750.00 | \$3,500.00 | -26.3% |
| Total Supplies: | \$3,468.99 | \$3,166.29 | \$2,843.96 | \$7,600.00 | \$5,550.00 | -27% |
| | | | | | | |
| Total Expense Objects: | \$189,084.08 | \$164,751.38 | \$186,965.03 | \$221,470.00 | \$224,230.00 | 1.2% |

Staffing - Fire Prevention

Town of Mansfield
Department: Fire Prevention

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------|
| Positions: | | | | | | |
| 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 | - |
| Total Full Time Equiv. | 1.71 | 1.71 | 1.71 | 1.71 | 1.71 | - |
| | | | | | | |
| Paid from General Fund | 1.71 | 1.71 | 1.71 | 1.71 | 1.71 | - |

Fire and Emergency Services



Fred Mitchell
Fire Chief

Department Overview

With pride and dedication, Mansfield Fire & Emergency Services responds to public safety, medical emergencies, disasters, and pandemics. It is our priority to protect the lives and property of our residents and visitors. We fulfill this mission through fire suppression, rescue, code enforcement, public education, fire investigation, community engagement, and professional development with Safety, Commitment, and Integrity.

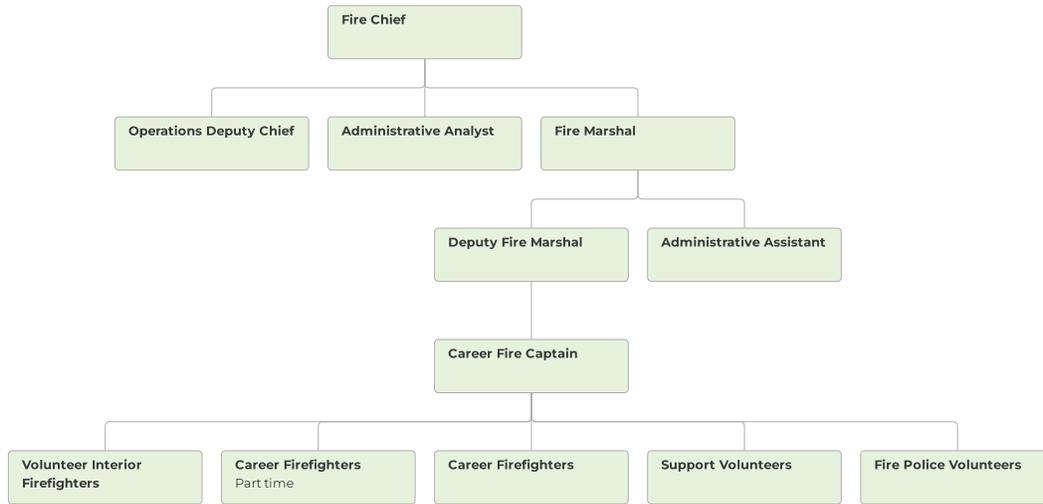
The Mansfield Fire Department consists of three fire stations to cover 45 square miles of mixed urban and rural developments.

We are a combination department, employing 20+ full-time and part-time firefighters/ Emergency Medical Technicians (EMTs), and supported by an additional volunteer staff of men and women dedicated to serving their community. While the department was officially founded in 2005, we are the final combination of the Eagleville Fire Department and the Mansfield Volunteer Fire Company which have been serving the community since the 1930's.

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 consists of career personnel who are supported in their mission by volunteer members. The Department operates out of three fire stations and responds to over 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.



Organizational Chart



Accomplishments FY 2023

- The staff continue to face the challenges of the 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 department continues to address the findings from Fitch & Associates dated December 2020. The town is in the process of hiring four additional firefighters. The findings, including the recommended hiring of additional firefighters, should inform the Town's initiative regarding facilities needs assessment. Also, we continue to analyze staffing and response-model efficiencies of the department. The long-term plan/vision will be presented to the Town Council in the spring of 2023.
- The department completed the needs assessment and developed an apparatus specification for the replacement of Squad 307 through the Small Cities Grant Award. An RFP was completed and the bid was awarded. Delivery is expected in 2024, the delayed build schedule due to construction/supply chain issues.
- The department completed the contract process to replace an out-of-service ambulance with American Rescue Plan Act (ARPA) funds. The new ambulance will become part of the frontline fleet as a continuation of a proactive replacement program.
- The Ambulance 607 project was completed in November 2022. This process involved utilizing the patient compartment body of the old ambulance and affixing it to a new vehicle cab and chassis. This process resulted in a significant cost savings for the town on the overall expense of a replacement ambulance.



Trends and Key Issues 2024

Increased and overlapping calls for emergency services, especially emergency medical calls for service, continues 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.

The station and staffing study completed in 2020 is absolutely 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.



Goals and Objectives

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

Objectives:

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

Goal: Complete consolidation of Volunteer Association to MFD

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: 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.

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



Performance Measures

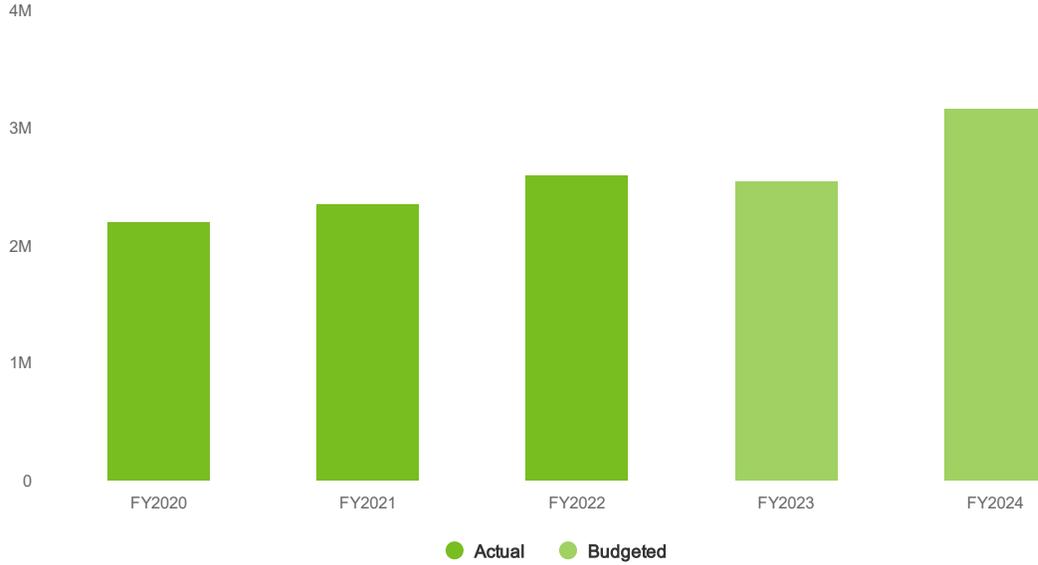
| Fire and Emergency Services | FY 21/22 Actual | FY22/23 Projected | FY 23/24 Proposed |
|---|--------------------|----------------------|----------------------|
| Total Incidents | 2,363 | 2,400 | 2,400 |
| Fire Incidents | | | |
| Structure fire incidents | 16 | 15 | 15 |
| Fire incidents involving non-structures | 27 | 30 | 30 |
| False Alarm Calls | 25 | 22 | 22 |
| Accidental Alarms/System Malfunction | 111 | 90 | 90 |
| EMS | | | |
| EMS Responses (non-MVA) | 1,426 | 1,500 | 1,525 |
| Motor Vehicle Accident Responses | 137 | 125 | 125 |

| Mansfield Incidents | | | |
|--|-------|-------|-------|
| Structure Fire Incidents | 12 | 12 | 12 |
| Fire damage confined to room of origin | 90% | 100% | 100% |
| Percentage of fire calls responded to within 6 minutes from conclusion of dispatch *Includes Mutual Aid times | 42% * | 42% * | 90% * |
| ALS Incidents | 647 | 700 | 700 |
| Percentage of emergency EMS Calls responded to within 6 minutes from conclusion of dispatch. * Includes Mutual Aid times | 31% * | 40% * | 90% * |

Expenditures Summary

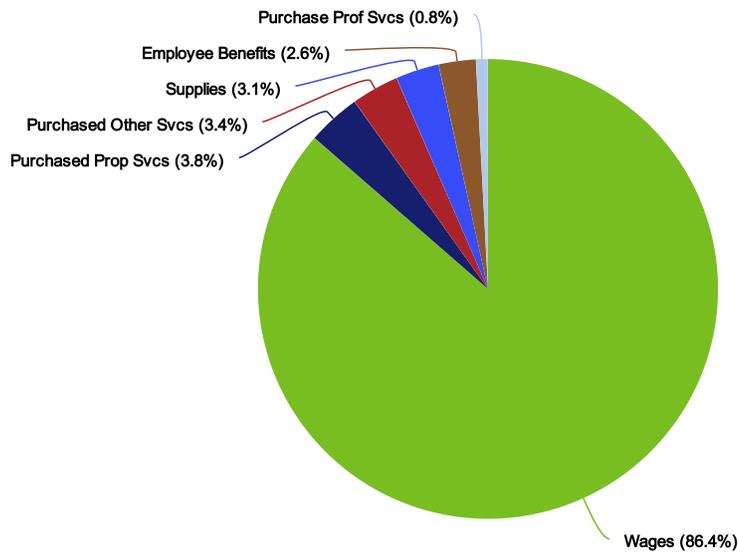
\$3,176,040 **\$620,560**
(24.28% vs. prior year)

Fire and Emergency Services Proposed and Historical Budget vs. Actual

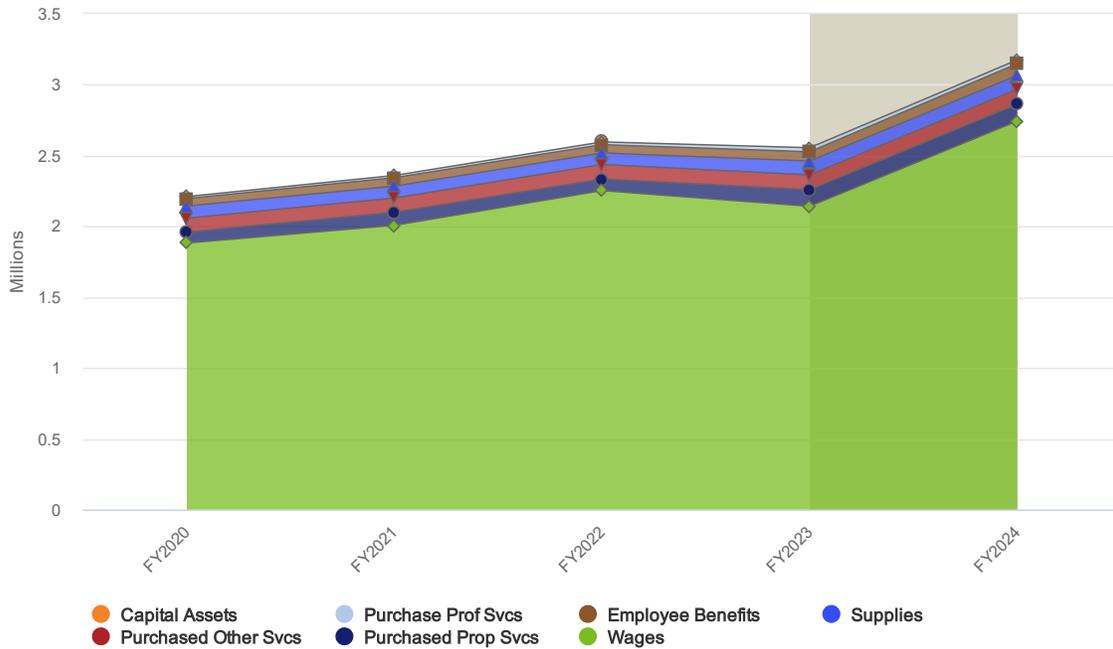


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Ambulance Svcs Fund Deduction | -\$21,993.53 | -\$23,787.30 | -\$45,100.84 | -\$48,330.00 | -\$46,610.00 | -3.6% |
| Regular Payroll - CSEA | \$42,691.70 | \$51,711.53 | \$52,393.13 | \$59,420.00 | \$55,670.00 | -6.3% |
| Regular | \$1,151,718.59 | \$1,211,754.36 | \$1,272,108.19 | \$1,303,260.00 | \$1,676,270.00 | 28.6% |
| Part-Time | \$169,394.09 | \$197,460.56 | \$163,425.50 | \$238,740.00 | \$259,880.00 | 8.9% |
| Training Salaries | \$12,896.78 | \$42,523.51 | \$87,611.44 | \$42,000.00 | \$86,730.00 | 106.5% |
| Overtime - Time And One Half | \$337,771.43 | \$360,275.57 | \$538,688.89 | \$359,280.00 | \$520,310.00 | 44.8% |
| Fire Double Time | \$367.51 | \$409.37 | \$2,825.35 | | \$0.00 | N/A |
| Volunteer Incentive Program | \$62,193.75 | \$41,422.09 | \$66,127.82 | \$66,180.00 | \$66,180.00 | 0% |
| Regular Payroll | \$122,181.65 | \$125,838.55 | \$114,861.73 | \$121,440.00 | \$125,680.00 | 3.5% |
| Temporary | \$5,120.32 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Total Wages: | \$1,882,342.29 | \$2,007,608.24 | \$2,252,941.21 | \$2,141,990.00 | \$2,744,110.00 | 28.1% |
| | | | | | | |
| Employee Benefits | | | | | | |
| Travel/Conference Fees | \$99.00 | \$0.00 | \$130.00 | | \$1,000.00 | N/A |
| Membership Fees/Prof Dues | \$1,145.00 | \$595.00 | \$2,555.00 | \$2,050.00 | \$2,050.00 | 0% |
| Uniform Maintenance | \$336.08 | \$1,122.70 | \$984.82 | \$750.00 | \$1,000.00 | 33.3% |
| Work Clothing | \$15,898.64 | \$17,208.29 | \$20,131.68 | \$16,000.00 | \$18,000.00 | 12.5% |
| Protective Clothing | \$11,920.89 | \$16,240.16 | \$11,121.43 | \$16,500.00 | \$23,000.00 | 39.4% |
| Professional Dev/Learning | \$23,280.38 | \$24,366.58 | \$23,347.63 | \$30,100.00 | \$37,600.00 | 24.9% |
| Total Employee Benefits: | \$52,679.99 | \$59,532.73 | \$58,270.56 | \$65,400.00 | \$82,650.00 | 26.4% |
| | | | | | | |
| Purchase Prof Svcs | | | | | | |
| Medical Services | \$10,424.00 | \$11,389.30 | \$13,854.00 | \$16,500.00 | \$16,500.00 | 0% |
| Prof & Tech Services | \$3,583.74 | \$4,585.56 | \$5,638.80 | \$8,100.00 | \$8,100.00 | 0% |
| Drug Testing | \$0.00 | \$0.00 | \$0.00 | \$4,000.00 | \$2,000.00 | -50% |
| Total Purchase Prof Svcs: | \$14,007.74 | \$15,974.86 | \$19,492.80 | \$28,600.00 | \$26,600.00 | -7% |
| | | | | | | |
| Purchased Prop Svcs | | | | | | |
| Hazardous Waste | \$233.16 | \$241.32 | \$249.92 | \$500.00 | \$500.00 | 0% |
| Building Repairs | \$0.00 | \$0.00 | \$88.91 | | \$0.00 | N/A |
| Cleaning | \$6,575.00 | \$4,340.00 | \$7,365.00 | \$7,000.00 | \$7,000.00 | 0% |
| Equipment Repair | \$5,067.46 | \$7,454.13 | \$7,741.98 | \$5,500.00 | \$6,000.00 | 9.1% |
| Veh Repairs & Maintenance | \$42,166.13 | \$45,345.38 | \$36,415.81 | \$65,000.00 | \$65,000.00 | 0% |
| Ambulance Repairs | \$10,867.05 | \$20,477.48 | \$13,680.01 | \$22,000.00 | \$23,000.00 | 4.5% |
| Equipment Testing | \$11,995.28 | \$14,034.43 | \$15,573.53 | \$17,750.00 | \$17,750.00 | 0% |
| Total Purchased Prop Svcs: | \$76,904.08 | \$91,892.74 | \$81,115.16 | \$117,750.00 | \$119,250.00 | 1.3% |
| | | | | | | |
| Purchased Other Svcs | | | | | | |
| Voice Communications | \$16,940.00 | \$19,527.23 | \$22,297.48 | \$16,940.00 | \$16,940.00 | 0% |
| Vol Firefighters Pension | \$40,500.00 | \$40,500.00 | \$40,500.00 | \$40,500.00 | \$30,000.00 | -25.9% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Alarm Service | \$41,063.60 | \$40,917.90 | \$40,406.40 | \$46,320.00 | \$59,510.00 | 28.5% |
| Total Purchased Other Svcs: | \$98,503.60 | \$100,945.13 | \$103,203.88 | \$103,760.00 | \$106,450.00 | 2.6% |
| Supplies | | | | | | |
| Office Supplies | \$2,461.18 | \$2,946.37 | \$1,746.07 | \$2,500.00 | \$2,500.00 | 0% |
| Medical Supplies | \$15,823.67 | \$14,396.32 | \$14,099.65 | \$18,300.00 | \$16,300.00 | -10.9% |
| Food | \$3,878.93 | \$1,406.85 | \$4,383.81 | \$5,500.00 | \$6,500.00 | 18.2% |
| Reference Bks & Periodicals | \$85.00 | \$145.00 | \$0.00 | \$180.00 | \$180.00 | 0% |
| Building Supplies | \$2,612.90 | \$2,924.93 | \$3,146.91 | \$3,000.00 | \$4,000.00 | 33.3% |
| Non Capitalized Equipment | \$27,120.88 | \$19,263.95 | \$17,548.04 | \$22,000.00 | \$22,000.00 | 0% |
| Truck Parts | \$26,707.97 | \$26,992.87 | \$29,870.05 | \$30,000.00 | \$32,000.00 | 6.7% |
| Firefighting Supplies | \$3,002.90 | \$7,895.16 | \$4,100.34 | \$5,000.00 | \$6,000.00 | 20% |
| Police Supplies | \$715.66 | \$1,007.10 | \$872.98 | \$1,000.00 | \$1,000.00 | 0% |
| Program Supplies | \$3,635.94 | \$2,329.10 | \$5,704.46 | \$5,500.00 | \$6,500.00 | 18.2% |
| Covid-19 Expenses | \$0.00 | \$4,444.60 | \$0.00 | \$5,000.00 | \$0.00 | -100% |
| Total Supplies: | \$86,045.03 | \$83,752.25 | \$81,472.31 | \$97,980.00 | \$96,980.00 | -1% |
| Capital Assets | | | | | | |
| Equipment - Other | \$0.00 | \$0.00 | \$2,173.98 | | \$0.00 | N/A |
| Total Capital Assets: | \$0.00 | \$0.00 | \$2,173.98 | | \$0.00 | N/A |
| Total Expense Objects: | \$2,210,482.73 | \$2,359,705.95 | \$2,598,669.90 | \$2,555,480.00 | \$3,176,040.00 | 24.3% |

Staffing

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

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|-----------------|-----------------|-----------------|------------------|-------------------|--------------|
| Positions: | | | | | | |
| 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 | 20.00 | 20.00 | - |
| Firefighters - Parttime | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | - |
| Total Full Time Equiv. | 22.00 | 22.00 | 22.00 | 26.00 | 26.00 | - |
| Paid from Other Funds | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 | - |
| Paid from General Fund | 21.55 | 21.55 | 21.55 | 25.55 | 25.55 | - |

Building and Housing Inspection



Michael E. Nintean, CBO MCP
Director

Department Overview

The Building and Housing Inspection Department's goal is to ensure safety of life and property from all hazardous incidents related to the design, erection, repair, removal, demolition or use and occupancy of buildings and structures.

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 of 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 building is issued a Certificate of Occupancy until staff is certain that the work has been satisfactorily completed. Staff also consult 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.



Organizational Chart



Accomplishments 2023

- Began implementation of the new State Building Code effective 10/1/22.
- Continued inspection services for all Building and Housing.
- Continued all required code enforcement activity on the new Mansfield Elementary School.
- Maintained required inspector's professional development as required by State statute.
- Began working with design teams for Standard at Four Corners and Eagleville Green developments.
- Worked through staffing challenges regarding recruitment for vacant positions.

Trends and Key Issues 2024

- It is anticipated that Building permit revenue for the current fiscal year will be greater than the original budgeted amount for this fiscal year.
- Many large scale construction projects are currently moving through the permitting process, the time of these developments will cause workload conflicts unless appropriate staff is added to enforce all regulations both building and housing related that are within our purview.
- 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 5-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 proposed private development at the Four Corners will require additional staff. The cost of that service should be covered by permitting fees on private development.
- Overcrowding enforcement continues to be a growing issue. Many of our tools are providing diminishing returns as unscrupulous property owners find alternative ways to circumvent the regulations. It is prudent at this time to consider adding separate legal counsel to increase the effectiveness of the enforcement.

Performance Measures

| Building and Housing Inspection | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|--|--------------------|-----------------------|----------------------|
| Building Permits | | | |
| Residential building permits issued | 814 | 832 | 800 |
| Commercial building permits issued | 142 | 178 | 160 |
| Single Family Dwelling Housing Starts+# | 9 | 400 | 250 |
| Total annual building permits issued | 956 | 1010 | 1000 |
| Inspections | | | |
| Building inspections conducted# | 1537 | 1756 | 1700 |
| Housing Code inspections conducted | 2270 | 1946 | 2100 |
| Overcrowding Inspections* | 201 | 142 | 170 |
| Blight inspections* | 178 | 124 | 150 |
| Parking inspections | 185 | 142 | 160 |
| Certificates | | | |
| Certificates of approval and occupancy issued | 758 | 644 | 700 |
| Building permits revoked | 0 | 5 | 5 |
| Housing Code certificates issued | 973 | 1542 | 1200 |
| Total Code Enforcement (Violation) Cases | | | |
| Number of citations issued for local ordinance violations* | 11 | 20 | 15 |

+ Includes standalone single family homes, townhouse condominiums and apartments

Next fiscal year depends on the Zoning approval of Multi-family dwelling

Goals and 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 to proactively ensure code compliant construction.
- Continue to work with all stakeholders to provide excellent service in a timely manner.

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

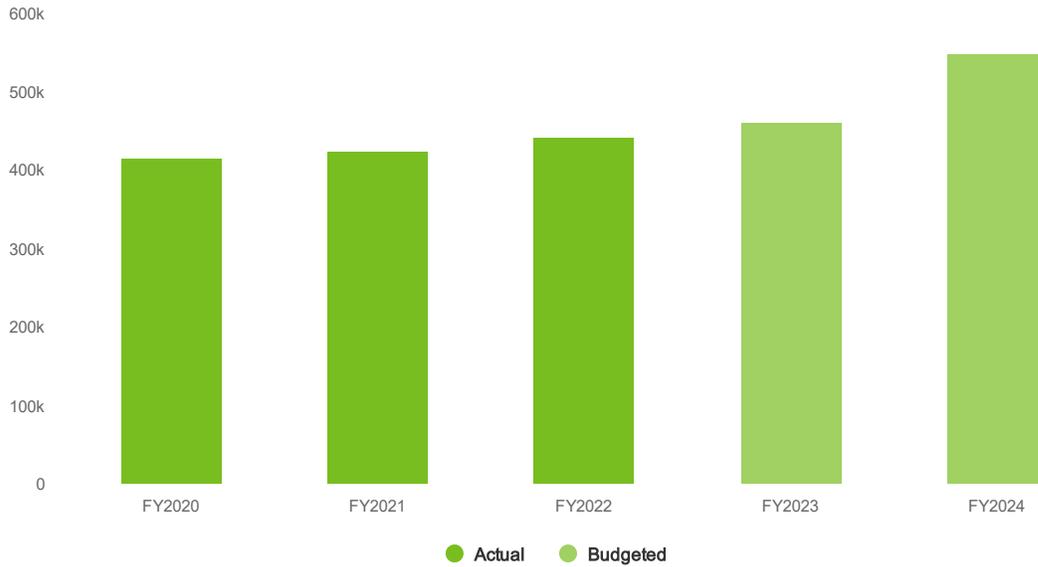
Building Inspection = linkage to Community Life; Diversifying the Economy; Housing; Future Land Use and Community Design



Expenditures Summary

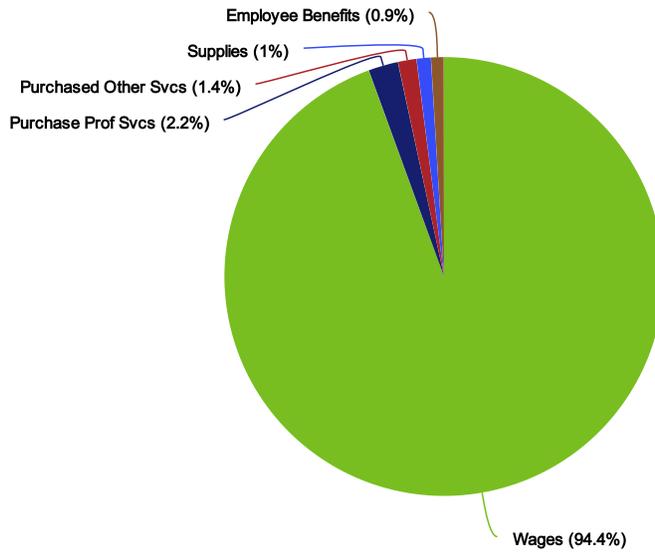
\$548,340 **\$86,570**
(18.75% vs. prior year)

Building and Housing Inspection Proposed and Historical Budget vs. Actual

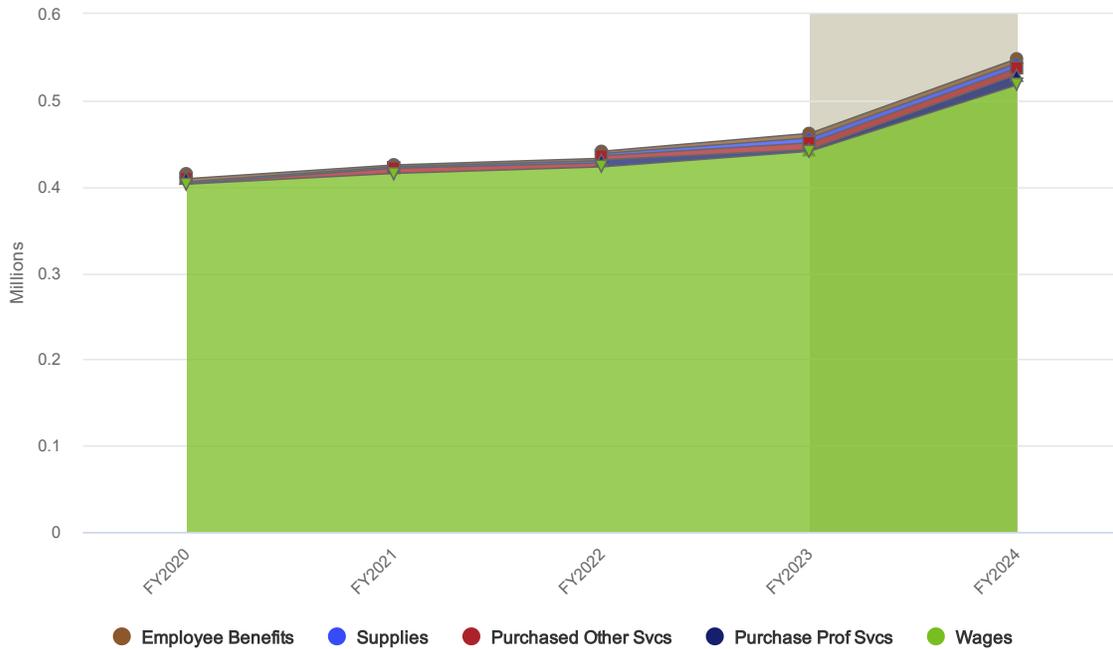


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



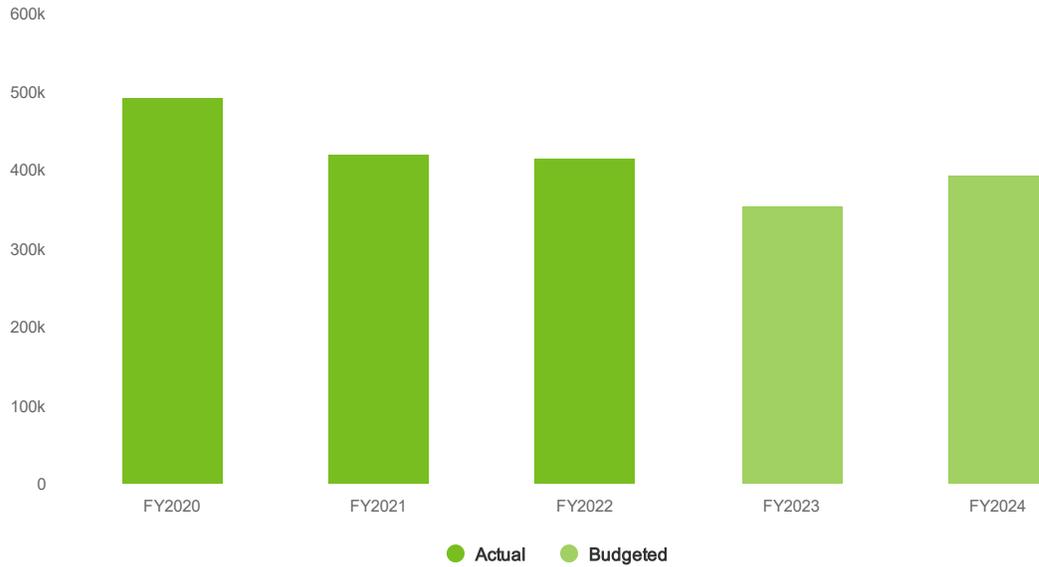
Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Regular Payroll - CSEA | \$184,642.42 | \$194,212.36 | \$195,801.04 | \$201,140.00 | \$195,550.00 | -2.8% |
| Overtime - Straight Time-CSEA | \$1,414.04 | \$237.56 | \$520.06 | \$4,200.00 | \$4,430.00 | 5.5% |
| Overtime - Straight | \$0.00 | \$0.00 | \$81.05 | | \$0.00 | N/A |
| Double Time - CSEA | \$114.12 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Overtime - Time and One Half | \$43.85 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Regular Payroll | \$191,437.56 | \$194,558.91 | \$200,004.24 | \$204,770.00 | \$215,020.00 | 5% |
| Temporary | \$0.00 | \$823.89 | \$0.00 | | \$0.00 | N/A |
| Part-Time (NB) | \$25,274.55 | \$25,492.36 | \$26,499.30 | \$30,810.00 | \$102,890.00 | 234% |
| Total Wages: | \$402,926.54 | \$415,325.08 | \$422,905.69 | \$440,920.00 | \$517,890.00 | 17.5% |
| | | | | | | |
| Employee Benefits | | | | | | |
| Travel/Conference Fees | \$134.00 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Membership Fees/Prof Dues | \$685.00 | \$1,150.00 | \$930.00 | \$1,100.00 | \$1,500.00 | 36.4% |
| Protective Clothing | \$800.27 | \$763.14 | \$1,058.90 | \$1,200.00 | \$1,200.00 | 0% |
| Professional Dev/Learning | \$2,059.00 | \$50.00 | \$677.97 | \$3,000.00 | \$2,500.00 | -16.7% |
| Total Employee Benefits: | \$3,678.27 | \$1,963.14 | \$2,666.87 | \$5,300.00 | \$5,200.00 | -1.9% |
| | | | | | | |
| Purchase Prof Svcs | | | | | | |
| Prof & Tech Services | \$6,112.99 | \$0.00 | \$8,160.75 | \$1,000.00 | \$11,000.00 | 1,000% |
| Consultants | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 | 0% |
| Total Purchase Prof Svcs: | \$6,112.99 | \$0.00 | \$8,160.75 | \$2,000.00 | \$12,000.00 | 500% |
| | | | | | | |
| Purchased Other Svcs | | | | | | |
| Advertising | \$554.40 | \$0.00 | \$0.00 | \$750.00 | \$250.00 | -66.7% |
| Printing & Binding | \$102.50 | \$0.00 | \$0.00 | \$700.00 | \$700.00 | 0% |
| System Support | \$0.00 | \$6,000.00 | \$4,632.97 | \$6,400.00 | \$6,600.00 | 3.1% |
| Total Purchased Other Svcs: | \$656.90 | \$6,000.00 | \$4,632.97 | \$7,850.00 | \$7,550.00 | -3.8% |
| | | | | | | |
| Supplies | | | | | | |
| Office Supplies | \$1,095.11 | \$850.35 | \$1,875.15 | \$1,650.00 | \$1,650.00 | 0% |
| Reference Bks & Periodicals | \$16.00 | \$0.00 | \$0.00 | \$2,500.00 | \$2,500.00 | 0% |
| Non Capitalized Equipment | \$527.07 | \$317.15 | \$0.00 | \$1,100.00 | \$1,100.00 | 0% |
| Program Supplies | \$292.82 | \$673.01 | \$726.33 | \$450.00 | \$450.00 | 0% |
| Total Supplies: | \$1,931.00 | \$1,840.51 | \$2,601.48 | \$5,700.00 | \$5,700.00 | 0% |
| | | | | | | |
| Total Expense Objects: | \$415,305.70 | \$425,128.73 | \$440,967.76 | \$461,770.00 | \$548,340.00 | 18.7% |

Revenues Summary

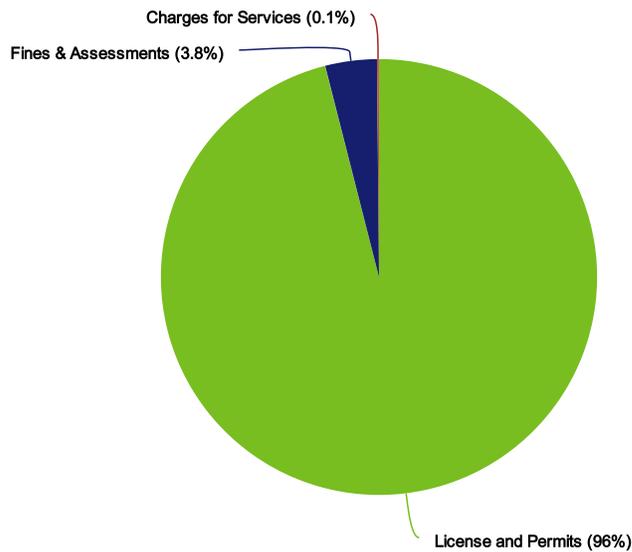
\$394,150 **\$39,800**
(11.23% vs. prior year)

Building and Housing Inspection Proposed and Historical Budget vs. Actual

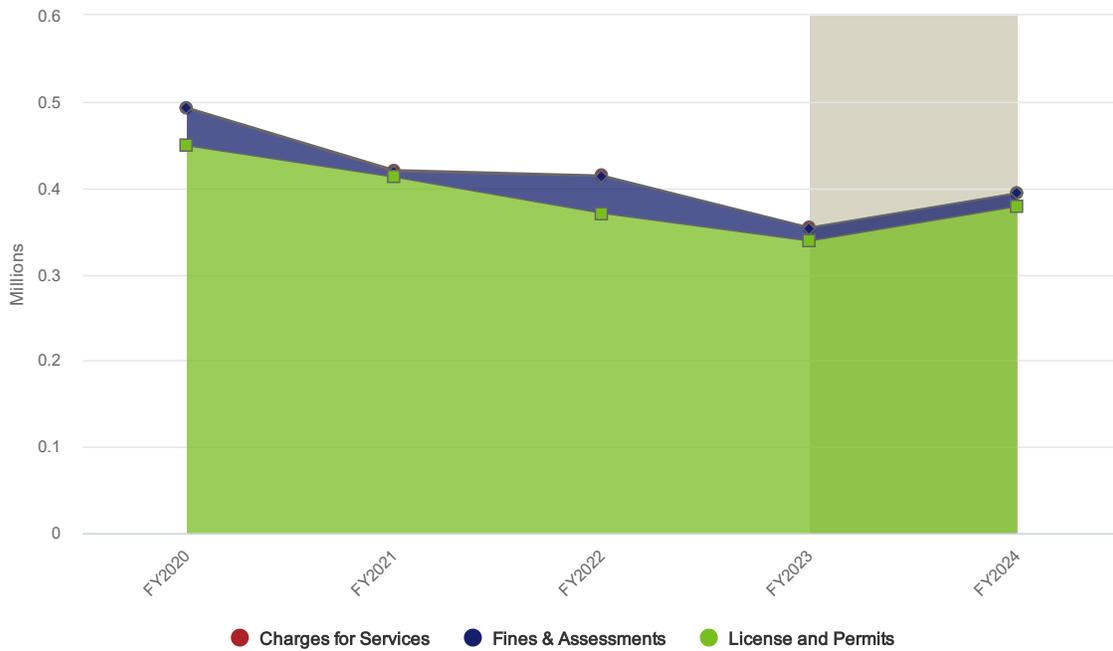


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Revenue Source | | | | | | |
| License and Permits | | | | | | |
| Building Permits | \$288,756.14 | \$179,252.00 | \$213,894.40 | \$160,000.00 | \$200,000.00 | 25% |
| Housing Code Permits | \$158,319.86 | \$230,936.25 | \$155,510.00 | \$175,000.00 | \$175,000.00 | 0% |
| Housing Code Penalties | \$100.00 | \$200.00 | \$200.00 | \$1,000.00 | \$1,000.00 | 0% |
| Landlord Registrations | \$1,770.00 | \$2,150.00 | \$1,060.00 | \$2,500.00 | \$2,500.00 | 0% |
| Total License and Permits: | \$448,946.00 | \$412,538.25 | \$370,664.40 | \$338,500.00 | \$378,500.00 | 11.8% |
| Charges for Services | | | | | | |
| Parking Plan Review Fee | \$1,260.00 | \$2,100.00 | \$1,225.00 | \$500.00 | \$300.00 | -40% |
| Copies of Records | \$130.00 | \$0.00 | \$40.00 | \$250.00 | \$250.00 | 0% |
| Total Charges for Services: | \$1,390.00 | \$2,100.00 | \$1,265.00 | \$750.00 | \$550.00 | -26.7% |
| Fines & Assessments | | | | | | |
| Building Fines | \$25,008.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Landlord Registration Penalty | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$100.00 | 0% |
| Ordinance Violation Penalty | \$18,040.35 | \$6,352.70 | \$42,758.97 | \$15,000.00 | \$15,000.00 | 0% |
| Total Fines & Assessments: | \$43,048.35 | \$6,352.70 | \$42,758.97 | \$15,100.00 | \$15,100.00 | 0% |
| Total Revenue Source: | \$493,384.35 | \$420,990.95 | \$414,688.37 | \$354,350.00 | \$394,150.00 | 11.2% |

Staffing

Town of Mansfield
Department: Building & Housing Inspection

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------|
| Positions: | | | | | | |
| Building Official | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Administrative Assistant | 1.25 | 1.25 | 1.25 | 1.25 | 0.25 | (1.00) |
| Administrative Support Specialist | | | | | 1.00 | 1.00 |
| Assistant Building Official | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Code Enforce. Officer II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Code Enforce. Officer I | 1.00 | 1.00 | 1.00 | | | - |
| Property Maintenance Code Inspector | | | | 1.00 | 1.00 | - |
| Building Insp. - PT NB | 0.55 | 0.55 | 0.55 | 0.55 | 1.64 | 1.09 |
| Total Full Time Equiv. | 5.80 | 5.80 | 5.80 | 5.80 | 6.89 | 1.09 |
| | | | | | | |
| Paid from Other Funds | | | | | | |
| Paid from General Fund | 5.80 | 5.80 | 5.80 | 5.80 | 6.89 | 1.09 |

Public Works and Facilities



Public Works Summary

The Department of Public Works (DPW) provides services for the operation, maintenance, and repair of the Town's fleet and infrastructure such as: roads; sidewalks; bridges; solid waste facilities; park and recreation areas; school athletic fields; sewers and sewer pump stations; and vehicles and equipment. The Facilities Management Department is responsible for cleaning and maintaining both Town and school buildings.

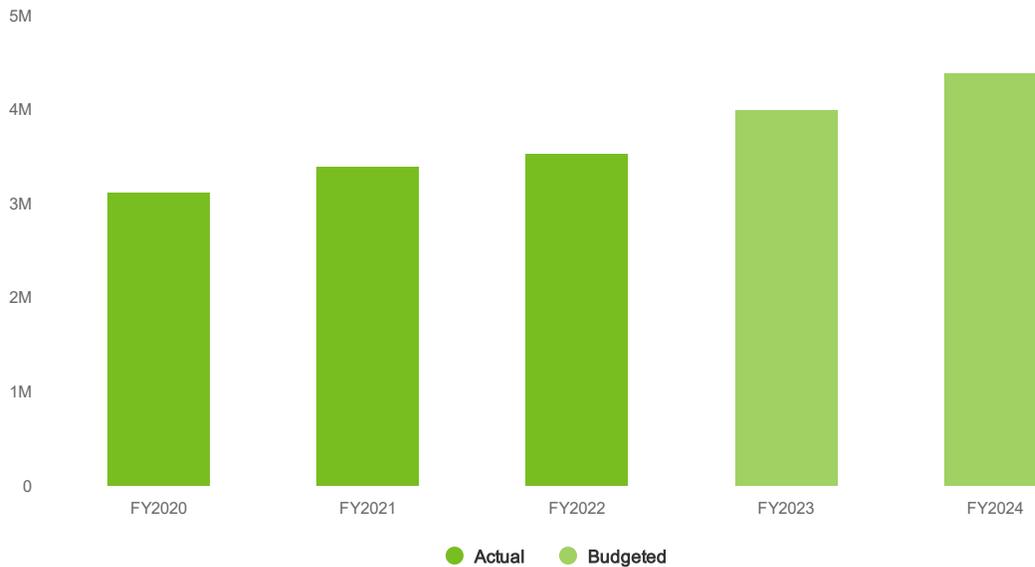
The following departments, divisions, and programs are reflected under Public Works:

- Public Works
 - Engineering Division
 - Sewer (reflected in a separate fund)
 - Operations Division
 - Equipment Maintenance
 - Grounds Maintenance
 - Road Maintenance
 - Arborist
 - Solid Waste (reflected in a separate fund)
- Facilities Management

Expenditures Summary

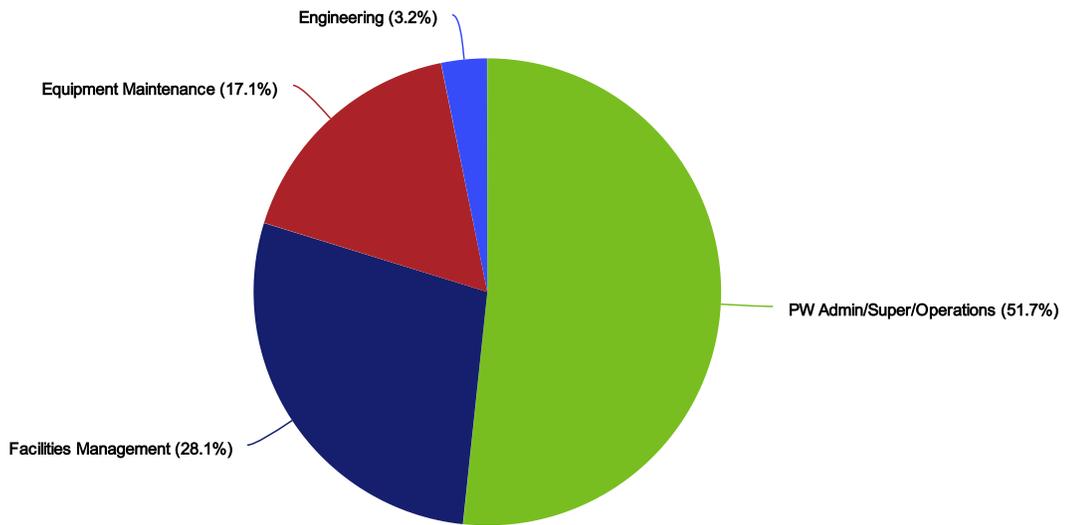
\$4,392,610 **\$395,740**
 (9.90% vs. prior year)

Public Works Summary Proposed and Historical Budget vs. Actual

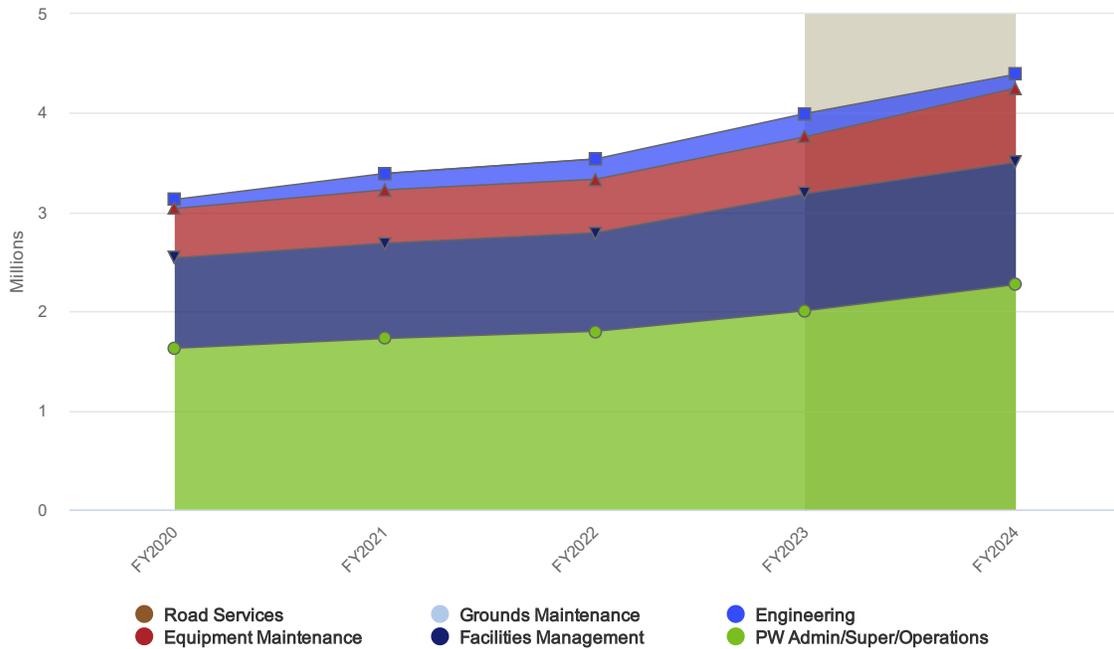


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

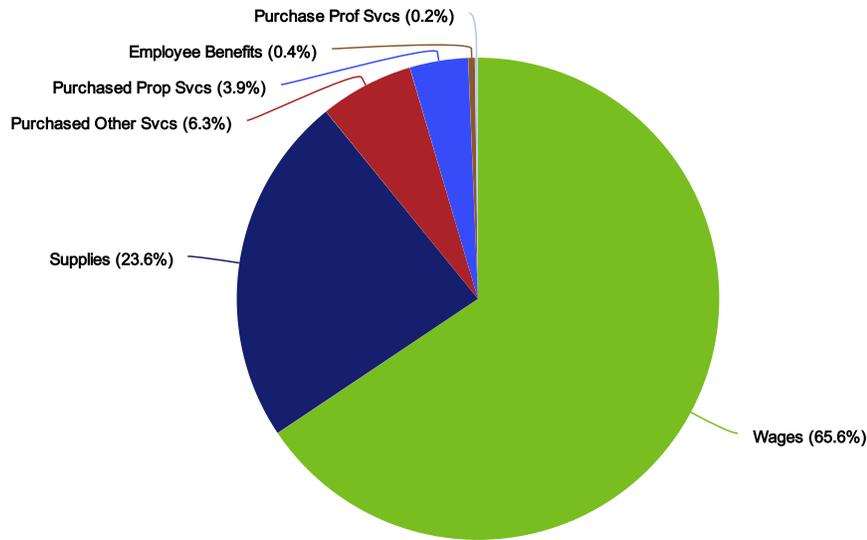


Grey background indicates budgeted figures.

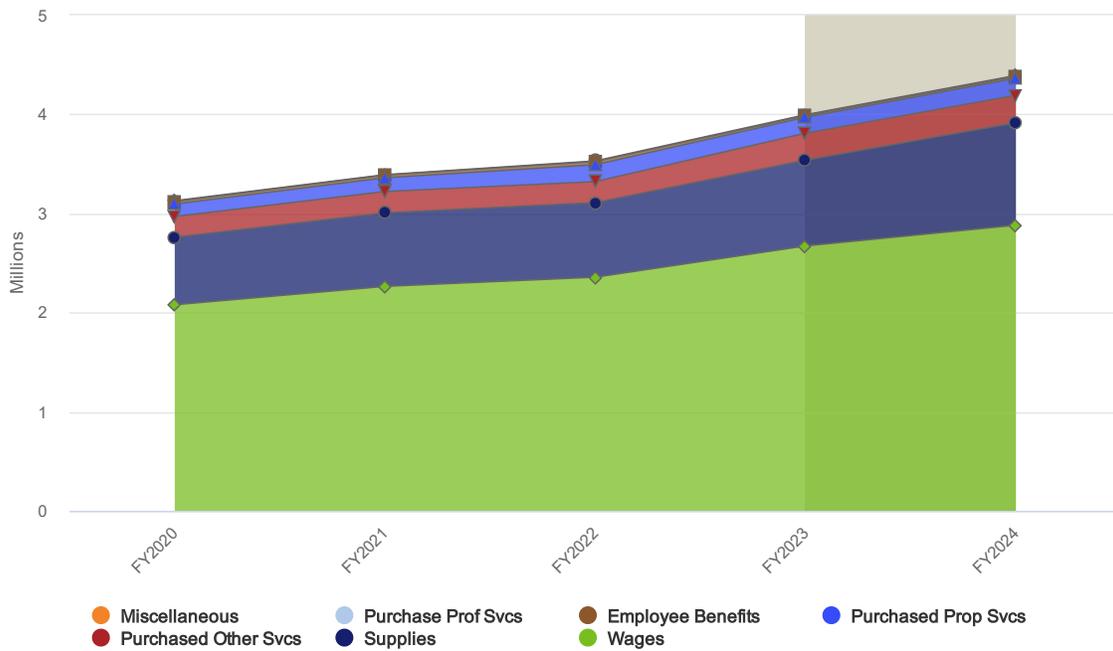
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Expenditures | | | | | | |
| Public Works | | | | | | |
| PW Admin/Super/Operations | \$1,626,989.99 | \$1,725,544.01 | \$1,797,791.02 | \$2,005,780.00 | \$2,269,740.00 | 13.2% |
| Road Services | \$0.00 | \$57.96 | \$539.23 | \$0.00 | \$0.00 | 0% |
| Engineering | \$91,507.17 | \$165,795.90 | \$205,018.34 | \$234,760.00 | \$139,180.00 | -40.7% |
| Grounds Maintenance | \$0.00 | -\$9.40 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Equipment Maintenance | \$498,282.95 | \$537,781.64 | \$540,162.61 | \$575,250.00 | \$749,060.00 | 30.2% |
| Facilities Management | \$912,124.12 | \$962,198.40 | \$993,741.67 | \$1,181,080.00 | \$1,234,630.00 | 4.5% |
| Total Public Works: | \$3,128,904.23 | \$3,391,368.51 | \$3,537,252.87 | \$3,996,870.00 | \$4,392,610.00 | 9.9% |
| Total Expenditures: | \$3,128,904.23 | \$3,391,368.51 | \$3,537,252.87 | \$3,996,870.00 | \$4,392,610.00 | 9.9% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



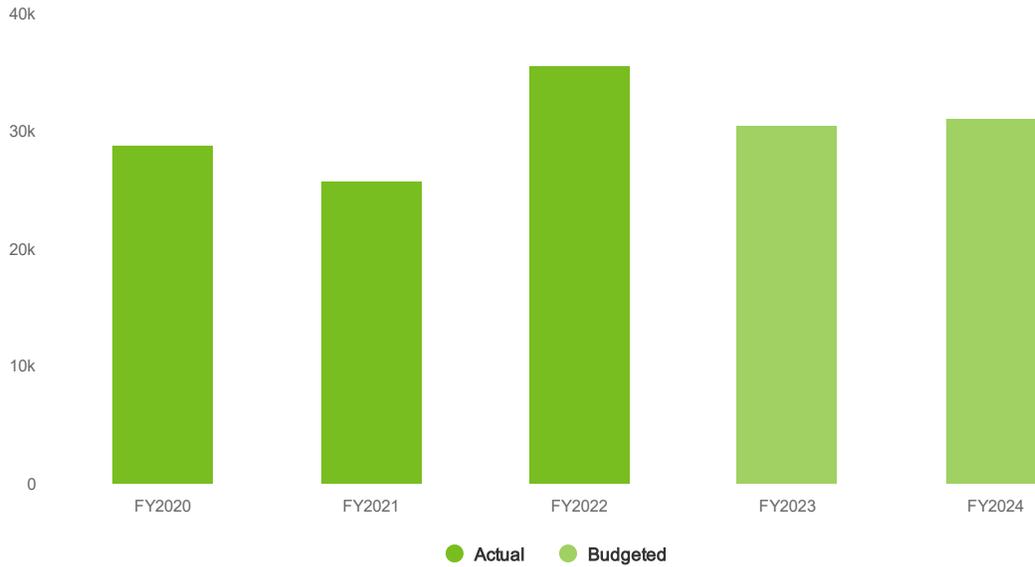
Grey background indicates budgeted figures.

| Name | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Expense Objects | | | | | |
| Wages | \$2,264,073.65 | \$2,356,758.53 | \$2,672,210.00 | \$2,881,400.00 | 7.8% |
| Employee Benefits | \$27,462.85 | \$32,288.46 | \$17,610.00 | \$19,660.00 | 11.6% |
| Purchase Prof Svcs | \$3,869.50 | \$6,459.50 | \$8,400.00 | \$8,400.00 | 0% |
| Purchased Prop Svcs | \$138,497.49 | \$170,166.18 | \$160,680.00 | \$171,900.00 | 7% |
| Purchased Other Svcs | \$215,078.99 | \$211,976.06 | \$272,060.00 | \$276,520.00 | 1.6% |
| Supplies | \$742,386.03 | \$752,639.14 | \$865,910.00 | \$1,034,730.00 | 19.5% |
| Miscellaneous | \$0.00 | \$6,965.00 | | \$0.00 | N/A |
| Total Expense Objects: | \$3,391,368.51 | \$3,537,252.87 | \$3,996,870.00 | \$4,392,610.00 | 9.9% |

Revenues Summary

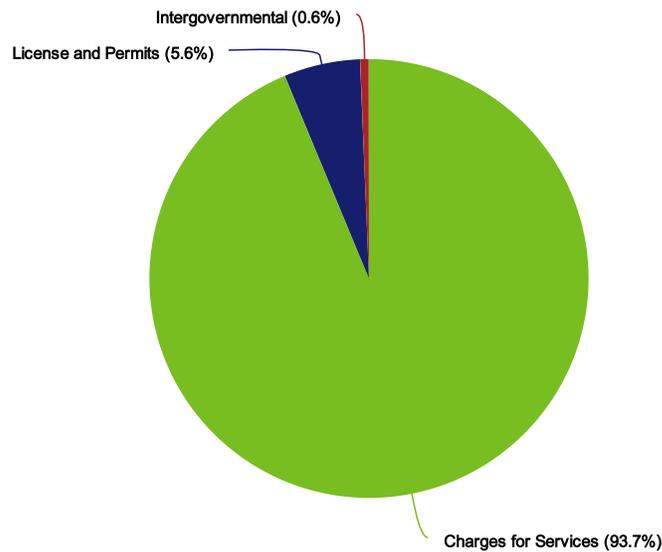
\$31,160 **\$665**
(2.18% vs. prior year)

Public Works Summary Proposed and Historical Budget vs. Actual

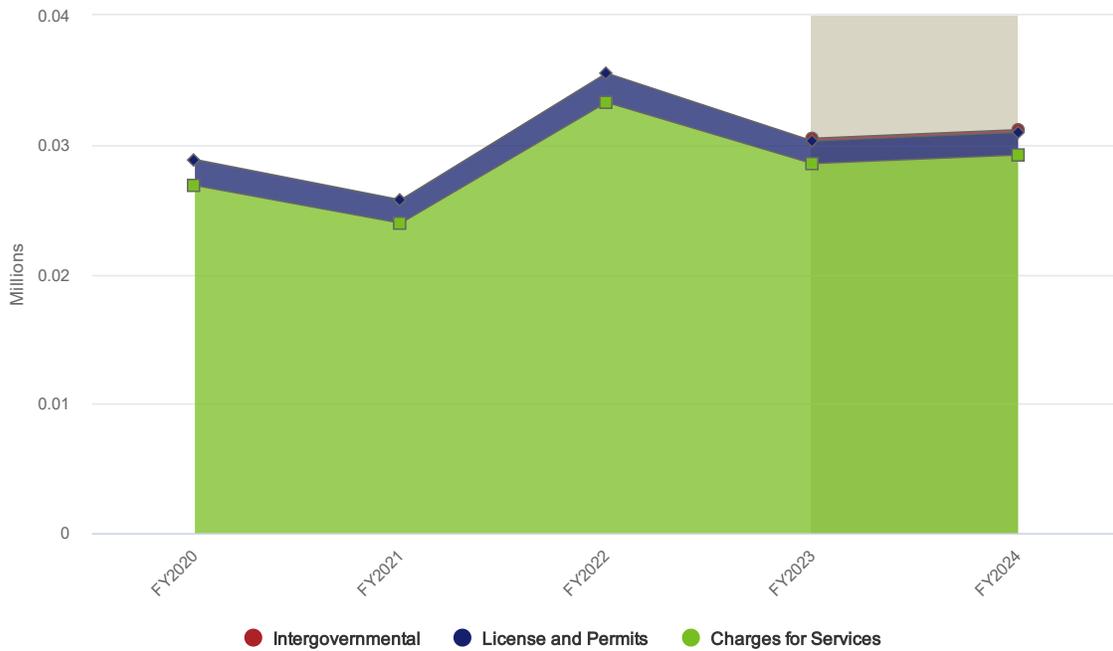


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

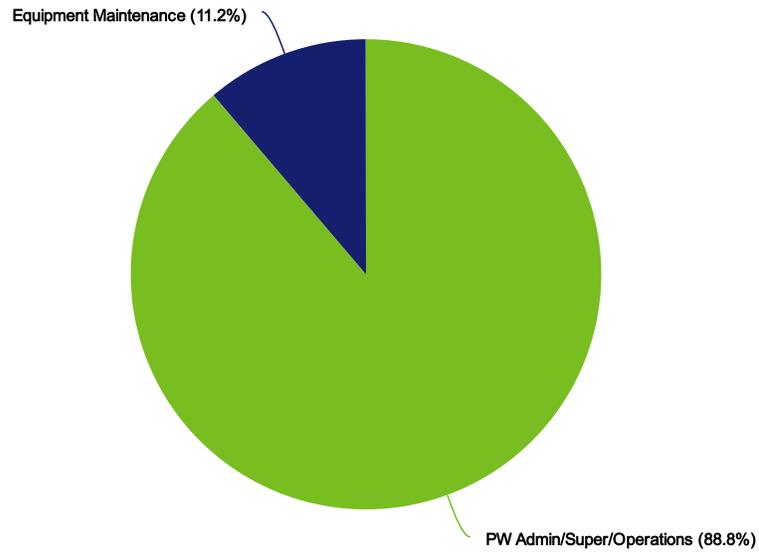


Grey background indicates budgeted figures.

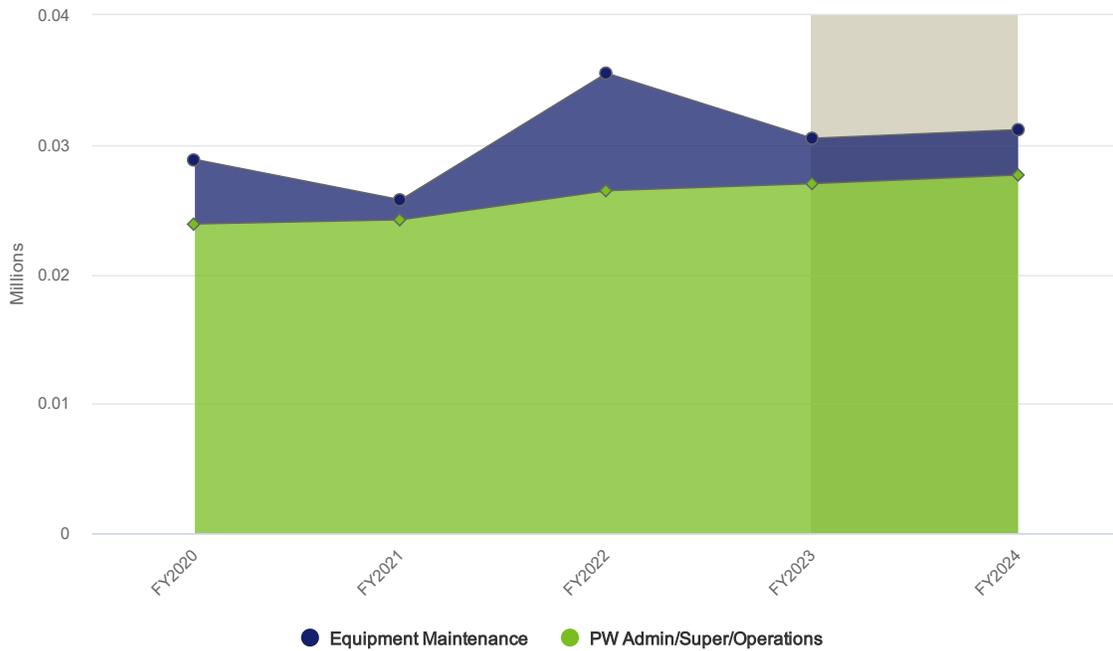
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| Revenue Source | | | | | | |
| License and Permits | | | | | | |
| Sewer Permits | \$250.00 | \$200.00 | \$150.00 | \$250.00 | \$250.00 | 0% |
| Road Permits | \$1,750.00 | \$1,600.00 | \$2,100.00 | \$1,500.00 | \$1,500.00 | 0% |
| Total License and Permits: | \$2,000.00 | \$1,800.00 | \$2,250.00 | \$1,750.00 | \$1,750.00 | 0% |
| Intergovernmental | | | | | | |
| State Support - Town | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Total Intergovernmental: | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Charges for Services | | | | | | |
| Charge For Services | \$0.00 | \$154.60 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Blue Prints | \$20.00 | \$10.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Day Care Grounds Maintenance | \$19,160.00 | \$19,540.00 | \$21,500.00 | \$22,145.00 | \$22,810.00 | 3% |
| Celeron Sq Assoc Bikepath Main | \$2,700.00 | \$2,700.00 | \$2,700.00 | \$2,700.00 | \$2,700.00 | 0% |
| Charge For Services | \$4,982.12 | \$1,538.08 | \$9,076.15 | \$3,500.00 | \$3,500.00 | 0% |
| Total Charges for Services: | \$26,862.12 | \$23,942.68 | \$33,276.15 | \$28,545.00 | \$29,210.00 | 2.3% |
| Total Revenue Source: | \$28,862.12 | \$25,742.68 | \$35,526.15 | \$30,495.00 | \$31,160.00 | 2.2% |

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------|----------------|----------------|----------------|----------------|-----------------|---|
| Revenue | | | | | | |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| Public Works | | | | | | |
| PW Admin/Super/Operations | \$23,880.00 | \$24,204.60 | \$26,450.00 | \$26,995.00 | \$27,660.00 | 2.5% |
| Equipment Maintenance | \$4,982.12 | \$1,538.08 | \$9,076.15 | \$3,500.00 | \$3,500.00 | 0% |
| Total Public Works: | \$28,862.12 | \$25,742.68 | \$35,526.15 | \$30,495.00 | \$31,160.00 | 2.2% |
| Total Revenue: | \$28,862.12 | \$25,742.68 | \$35,526.15 | \$30,495.00 | \$31,160.00 | 2.2% |

Public Works



John C. Carrington
Director of Public Works/Town Engineer

Department Overview

The Mission of the Public Works Department is to provide the highest quality, efficient, and cost effective public works operations and services to the public and other Town departments, and to maintain and preserve Mansfield's assets and infrastructure – including roads, bridges, parks, cemeteries, transfer station, and vehicles and equipment.

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, DPW provides grounds maintenance operations to Mansfield Discovery Depot.

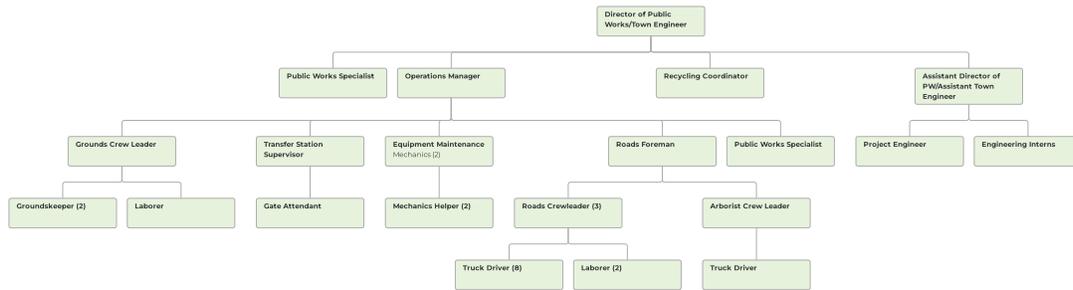
Operations equipment and fleet maintenance activities include: repairing, servicing and preventative maintenance (PM) checks for Town-owned vehicles and heavy equipment (excluding fire apparatus); and procuring all fuels, parts and supplies for the entire fleet (excluding fire apparatus).

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.



Organizational Chart



Accomplishments 2023

FY 2022/2023 Accomplishments

- Utilized a Pavement Management Study to continue implementation of preventative maintenance to extend useful life of roadways.
- Replaced drainage structures, did a full-depth reclamation of the existing surfaces and paved Fern Road, a section of Coventry road (from Fern Road to Route 32) and a section of Browns Road (from Chatham Road to Route 32) ♦
- Paved with an overlay of asphalt: Anton Road, Baxter Road (north of Route 195), Rockridge Road, Westgate Lane, Russet Lane, North Eagleville Road (between Hunting Lodge Road and Southwood Road), and Southwood Road.
- Milled and paved the following roads: Homestead Drive, Chatham Drive, Derek Drive, Deerfield Lane, Hunters Run and Pine Ridge Drive.
- The Town tree crew and a contracted tree firm removed approximately 600 damaged and diseased trees along Town roads and from Town parks and facilities.
- The Connecticut Department of Transportation (CTDOT) conducted a Road Safety Audit (RSA) of Route 275, South Eagleville Road (from Storrs Road to Separatist Road) and Route 195, Storrs Road (from Birchwood Heights Road to Mansfield Road (UConn road)). A RSA is a formal safety assessment of the existing roadway. This was a qualitative review by an independent team of DOT staff, Mansfield engineering staff, Resident State Trooper, and UConn staff and police. The team considered the safety of all road users and proactively assessed mitigation measures to improve the safe operation in this area by reducing the potential crash risk frequency and/or severity.
- Performed improvements on the outside of the library by installing a new playscape and gazebo while adding a parking lot extension, sidewalks, a detention pond and conduit lines which will allow for Wi-Fi access.
- Installed a concrete pad, new sidewalk, and paving at Mansfield Discovery Depot to support the propane gas tank installation.
- Completed sixth Annual Report required by the 2016 MS4 Permit.
- Completed design of the Maple Road Complete Street which is a LOTCIP grant-funded project approved through the Capitol Region Council of Governments.
- Sealed cracks on more than 30 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 organic fertilizer products on Town turf areas. ♦
- Continued 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. ♦

♦ 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*



Trends & Key Issues 2024

The Department completed an excessive amount of work this fiscal year.

The Department's Tree Crew team, outfitted with a bucket truck, a grapple truck and a contracted tree crew, are doing an excellent job addressing trees impacted by invasive species and drought. The forests within Mansfield are approximately 15% ash trees, therefore a significant investment of resources will continue to be required in the coming years.

The Department continues to address the aging infrastructure of roads and drainage systems. This year saw the greatest amount of new asphalt placed in Town due to the support of the Town Council and Mansfield taxpayers. Continued implementation of the 2015 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. Therefore, it may not be a priority to repair those roads 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 103 miles of paved roadways that have a value between \$25 and \$30 million. Poor drainage systems are a continuing problem on Town roads. The Town is currently using three 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 MS4 General Permit will continue to be 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. Inflation has significantly increased the price of replacement parts and fuel. 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.

Goals and 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 CRCOG, 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 five-year paving plan.
- Identify additional needs within the five-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.

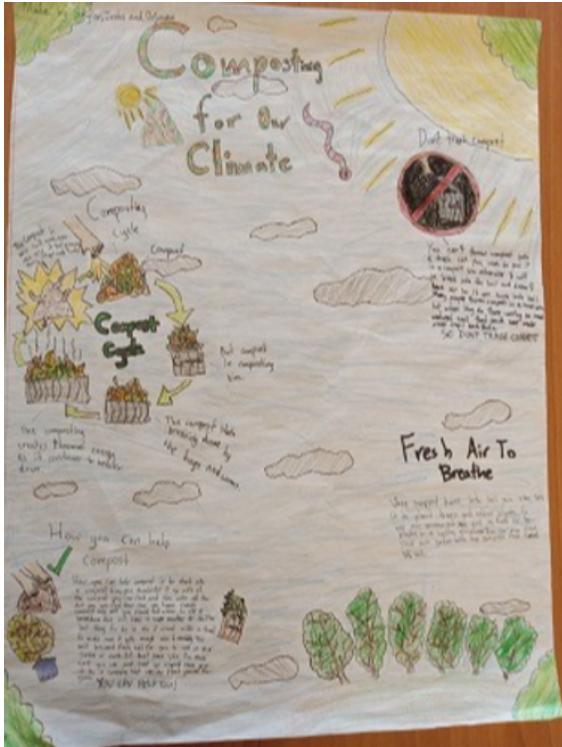
Goal: Protect our planet by reducing vehicle carbon footprint. ♦

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*



Performance Measure

| ROADS | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|--|--------------------|-----------------------|----------------------|
| <i>Road Work</i> | | | |
| Total paved lane miles | 205 | 205 | 205 |
| Total unpaved miles | 13 | 13 | 13 |
| Pavement Condition Index (PCI) per ASTM D6433-16 | 68 | 71 | 72 |
| Catch basins installed/replaced (construction season) | 54 | 40 | 40 |
| Length of drainage pipe installed/re-installed (const. season) | 1,926 | 3,000 | 3,000 |
| Miles of road milled/reclaimed and paved (const. season) | 4.5 | 6.5 | 5.0 |
| Paved lane miles swept | 232 | 232 | 232 |
| Catch basins cleaned | 1,132 | 1,332 | 1,332 |
| Damaged and diseased trees removed | 509 | 650 | 700 |
| | | | |
| <i>Snow Removal</i> | | | |
| Number of treatable events | 29 | 25 | 30 |
| Tons of salt applied to roads | 2,386 | 2,200 | 1,332 |
| Accumulated snowfall removed from roads (in inches) | 60 | 36 | 48 |
| Hours spent plowing, salting, and removing snow | 3,877 | 3,000 | 4,000 |

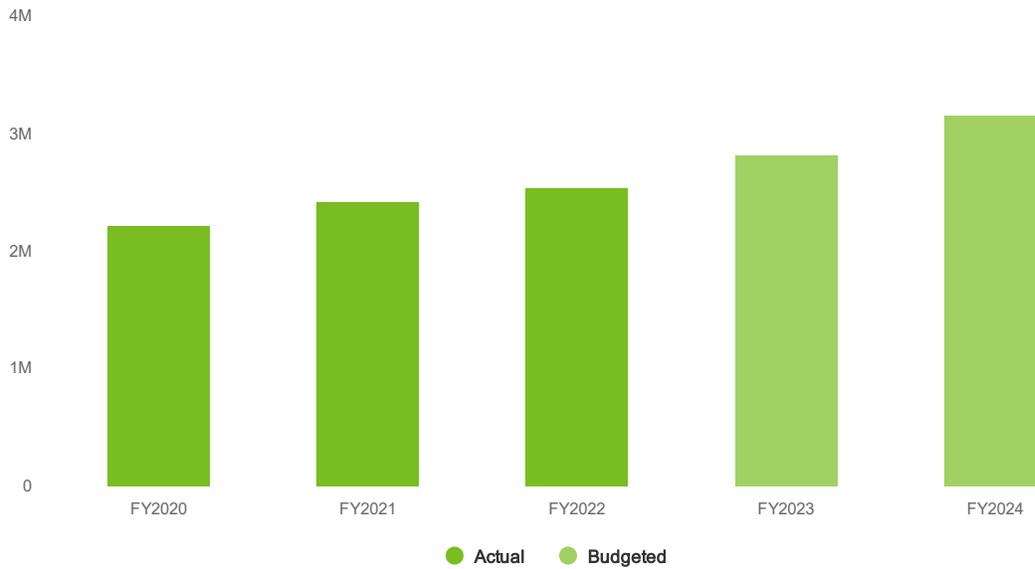
| GROUNDS | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|--|--------------------|-----------------------|----------------------|
| <i>Grounds Maintenance</i> | | | |
| Athletic single or multi-sport fields maintained | 17 | 17 | 17 |
| % of athletic fields using organic fertilizer products | 100% | 100% | 100% |
| Number of Town grounds facilities maintained | 14 | 15 | 15 |
| Acres mowed | 70 | 70 | 70 |
| Bikeways and walkways maintained (in miles) | 9 | 11 | 11 |
| | | | |
| <i>Landscaping</i> | | | |
| Trees planted | 10 | 10 | 10 |

| EQUIPMENT MAINTENANCE | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|--------------------|-----------------------|----------------------|
| <i>Fleet Inventory</i> | | | |
| Vehicles | 63 | 64 | 64 |
| Heavy equipment | 28 | 28 | 28 |
| | | | |
| <i>Fleet Energy Consumption</i> | | | |
| Hybrid vehicles and vehicles using alternative fuel | 6 | 5 | 5 |
| Gasoline used for Town vehicles (gallons) | 39,335 | 36,000 | 36,000 |
| Diesel fuel used for Town vehicles (gallons) | 34,272 | 31,000 | 31,000 |
| | | | |
| <i>Service Performed</i> | | | |
| Preventative Maintenance Services Performed | 150 | 150 | 150 |
| Services Performed | 1,400 | 1,500 | 1,500 |

Expenditures Summary

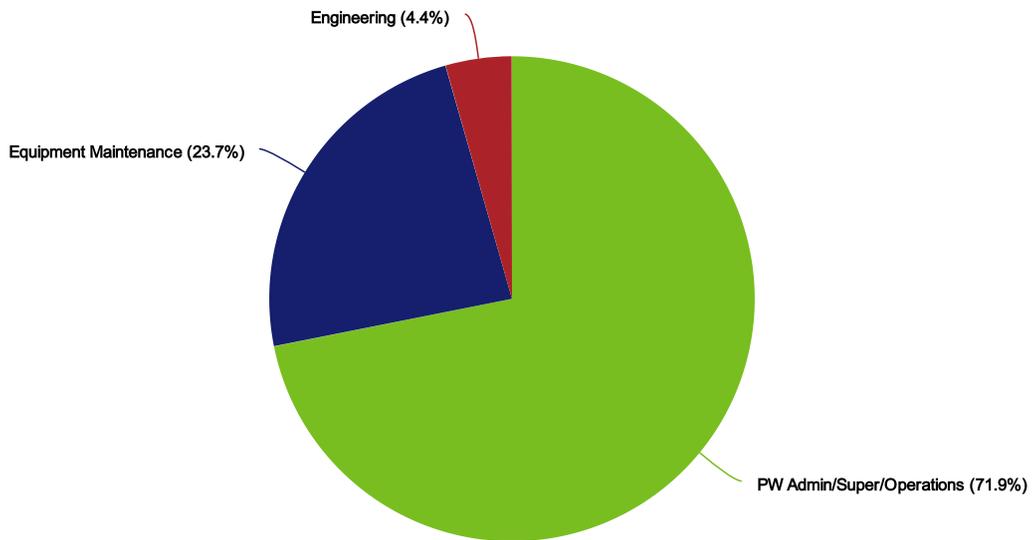
\$3,157,980 **\$342,190**
 (12.15% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

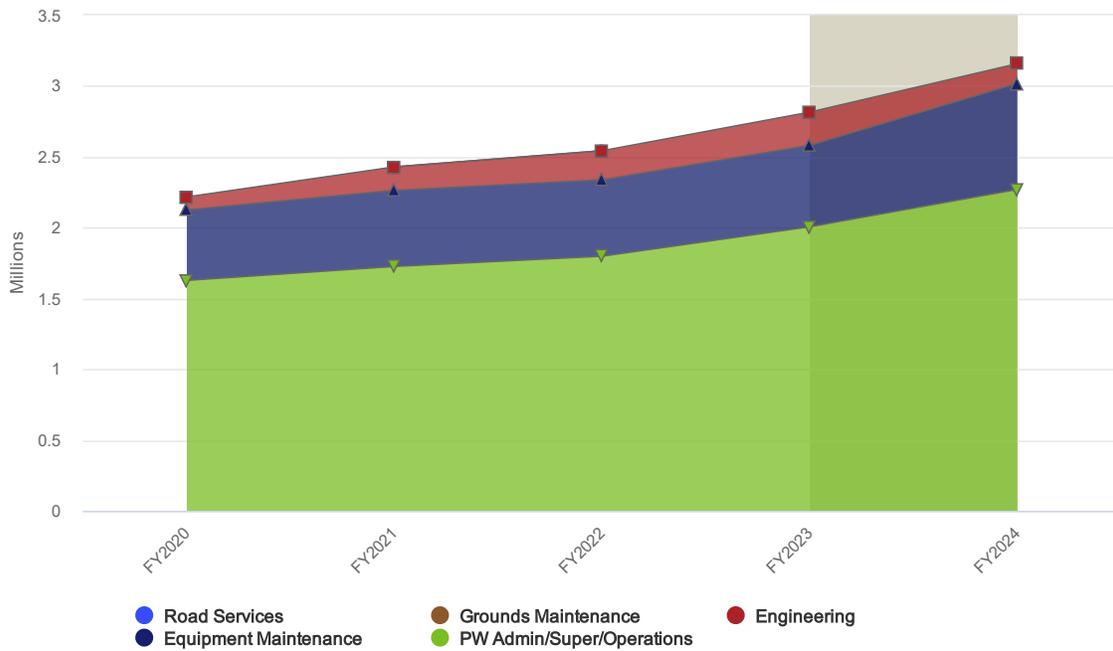


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------|-----------------------|-----------------------|-----------------------|---|
| Expenditures | | | | |
| Public Works | | | | |
| PW Admin/Super/Operations | | | | |
| Wages | | | | |
| Regular Payroll - CSEA | \$88,705.82 | \$89,600.00 | \$91,820.00 | 2.5% |
| Regular - DPW | \$1,163,778.94 | \$1,307,680.00 | \$1,429,470.00 | 9.3% |
| Overtime - Time and One Half | \$35,178.94 | \$42,180.00 | \$41,800.00 | -0.9% |
| Regular Payroll | \$263,961.61 | \$270,240.00 | \$399,860.00 | 48% |
| Temporary | \$17,316.00 | \$25,840.00 | \$25,840.00 | 0% |
| Total Wages: | \$1,568,941.31 | \$1,735,540.00 | \$1,988,790.00 | 14.6% |
| Employee Benefits | | | | |
| Membership Fees/Prof Dues | \$1,100.00 | \$850.00 | \$850.00 | 0% |
| Protective Clothing | \$1,316.06 | \$2,000.00 | \$2,200.00 | 10% |
| Work/CDL Physical Reimburse | \$873.00 | | \$0.00 | N/A |
| Professional Dev/Learning | \$2,165.00 | \$2,000.00 | \$1,500.00 | -25% |
| Uniform Allowance | \$7,657.62 | | \$0.00 | N/A |
| Meal Reimbursement | \$9,614.00 | | \$0.00 | N/A |
| Total Employee Benefits: | \$22,725.68 | \$4,850.00 | \$4,550.00 | -6.2% |
| Purchase Prof Svcs | | | | |

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---|-----------------------|-----------------------|-----------------------|---|
| Drug Testing | \$3,791.50 | \$4,400.00 | \$4,400.00 | 0% |
| Total Purchase Prof Svcs: | \$3,791.50 | \$4,400.00 | \$4,400.00 | 0% |
| Purchased Other Svcs | | | | |
| Contracted Services | \$57,812.32 | \$100,700.00 | \$102,250.00 | 1.5% |
| Voice Communications | \$2,000.00 | \$2,000.00 | \$2,000.00 | 0% |
| System Support | \$19,077.16 | \$19,940.00 | \$20,200.00 | 1.3% |
| Total Purchased Other Svcs: | \$78,889.48 | \$122,640.00 | \$124,450.00 | 1.5% |
| Supplies | | | | |
| Office Supplies | \$680.26 | \$750.00 | \$750.00 | 0% |
| Medical Supplies | \$2,085.60 | \$1,800.00 | \$2,000.00 | 11.1% |
| Supplies And Materials | \$70,889.52 | \$80,000.00 | \$82,800.00 | 3.5% |
| Street Lighting | \$34,800.00 | \$34,800.00 | \$40,000.00 | 14.9% |
| Non Capitalized Equipment | \$0.00 | \$6,000.00 | \$6,000.00 | 0% |
| Asphalt Materials | \$14,987.67 | \$15,000.00 | \$16,000.00 | 6.7% |
| Total Supplies: | \$123,443.05 | \$138,350.00 | \$147,550.00 | 6.6% |
| Total PW Admin/Super/Operations: | \$1,797,791.02 | \$2,005,780.00 | \$2,269,740.00 | 13.2% |
| Road Services | | | | |
| Employee Benefits | | | | |
| Protective Clothing | \$348.67 | | \$0.00 | N/A |
| Total Employee Benefits: | \$348.67 | | \$0.00 | N/A |
| Supplies | | | | |
| Supplies And Materials | \$190.56 | | \$0.00 | N/A |
| Total Supplies: | \$190.56 | | \$0.00 | N/A |
| Total Road Services: | \$539.23 | \$0.00 | \$0.00 | 0% |
| Engineering | | | | |
| Wages | | | | |
| Regular Payroll - CSEA | \$178,847.47 | \$193,790.00 | \$94,760.00 | -51.1% |
| Temporary | \$112.00 | | \$0.00 | N/A |
| Part-Time (NB) | \$20,722.77 | \$30,630.00 | \$34,560.00 | 12.8% |
| Total Wages: | \$199,682.24 | \$224,420.00 | \$129,320.00 | -42.4% |
| Employee Benefits | | | | |
| Membership Fees/Prof Dues | \$655.00 | \$590.00 | \$610.00 | 3.4% |
| Professional Dev/Learning | \$0.00 | \$1,500.00 | \$1,000.00 | -33.3% |
| Total Employee Benefits: | \$655.00 | \$2,090.00 | \$1,610.00 | -23% |
| Purchase Prof Svcs | | | | |

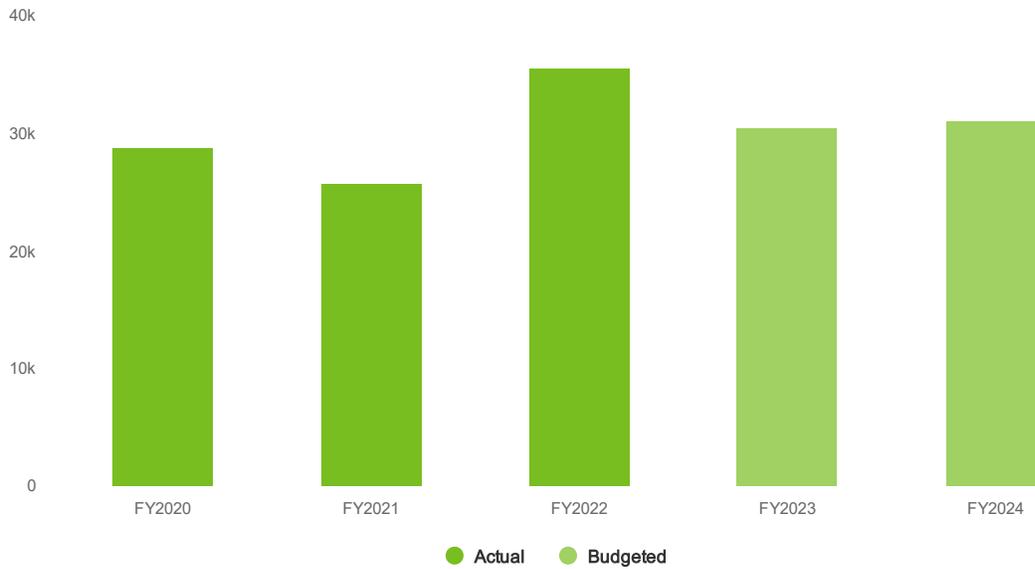
| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---|
| Consultants | \$2,668.00 | \$4,000.00 | \$4,000.00 | 0% |
| Total Purchase Prof Svcs: | \$2,668.00 | \$4,000.00 | \$4,000.00 | 0% |
| Purchased Other Svcs | | | | |
| System Support | \$650.00 | \$1,000.00 | \$1,000.00 | 0% |
| Total Purchased Other Svcs: | \$650.00 | \$1,000.00 | \$1,000.00 | 0% |
| Supplies | | | | |
| Office Supplies | \$931.10 | \$2,000.00 | \$2,000.00 | 0% |
| Reference Bks & Periodicals | \$432.00 | \$250.00 | \$250.00 | 0% |
| Non Capitalized Equipment | \$0.00 | \$1,000.00 | \$1,000.00 | 0% |
| Total Supplies: | \$1,363.10 | \$3,250.00 | \$3,250.00 | 0% |
| Total Engineering: | \$205,018.34 | \$234,760.00 | \$139,180.00 | -40.7% |
| Equipment Maintenance | | | | |
| Wages | | | | |
| Regular - DPW | \$182,686.78 | \$226,000.00 | \$275,460.00 | 21.9% |
| Overtime - Time and One Half | \$7,890.18 | \$6,860.00 | \$7,380.00 | 7.6% |
| Total Wages: | \$190,576.96 | \$232,860.00 | \$282,840.00 | 21.5% |
| Employee Benefits | | | | |
| Protective Clothing | \$0.00 | \$800.00 | \$800.00 | 0% |
| Professional Dev/Learning | \$0.00 | \$600.00 | \$800.00 | 33.3% |
| Uniform Allowance | \$3,585.59 | \$2,870.00 | \$5,500.00 | 91.6% |
| Total Employee Benefits: | \$3,585.59 | \$4,270.00 | \$7,100.00 | 66.3% |
| Purchased Other Svcs | | | | |
| Contracted Services | \$1,450.00 | \$1,000.00 | \$1,000.00 | 0% |
| Voice Communications | \$1,000.00 | \$1,000.00 | \$1,000.00 | 0% |
| System Support | \$12,365.40 | \$14,520.00 | \$14,520.00 | 0% |
| Total Purchased Other Svcs: | \$14,815.40 | \$16,520.00 | \$16,520.00 | 0% |
| Supplies | | | | |
| Gasoline - Unleaded | \$70,000.00 | \$70,000.00 | \$120,000.00 | 71.4% |
| Diesel Fuel | \$70,000.00 | \$70,000.00 | \$115,000.00 | 64.3% |
| Reference Bks & Periodicals | \$0.00 | \$100.00 | \$100.00 | 0% |
| Building Supplies | \$3,416.01 | \$1,500.00 | \$1,500.00 | 0% |
| Hand Tools | \$2,937.03 | \$2,500.00 | \$2,500.00 | 0% |
| Non Capitalized Equipment | \$0.00 | \$5,000.00 | \$3,000.00 | -40% |
| Lubrication & Anti-Freeze | \$6,468.44 | \$10,000.00 | \$8,000.00 | -20% |
| Auto Parts | \$176,404.81 | \$160,000.00 | \$190,000.00 | 18.8% |
| Welding Supplies | \$1,958.37 | \$2,500.00 | \$2,500.00 | 0% |
| Total Supplies: | \$331,184.66 | \$321,600.00 | \$442,600.00 | 37.6% |

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------|----------------|----------------|-----------------|---|
| Total Equipment Maintenance: | \$540,162.61 | \$575,250.00 | \$749,060.00 | 30.2% |
| Total Public Works: | \$2,543,511.20 | \$2,815,790.00 | \$3,157,980.00 | 12.2% |
| Total Expenditures: | \$2,543,511.20 | \$2,815,790.00 | \$3,157,980.00 | 12.2% |

Revenues Summary

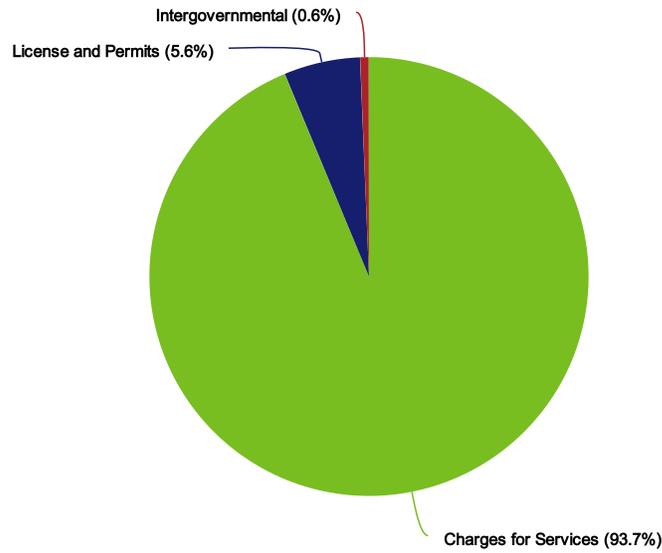
\$31,160 \$665
 (2.18% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

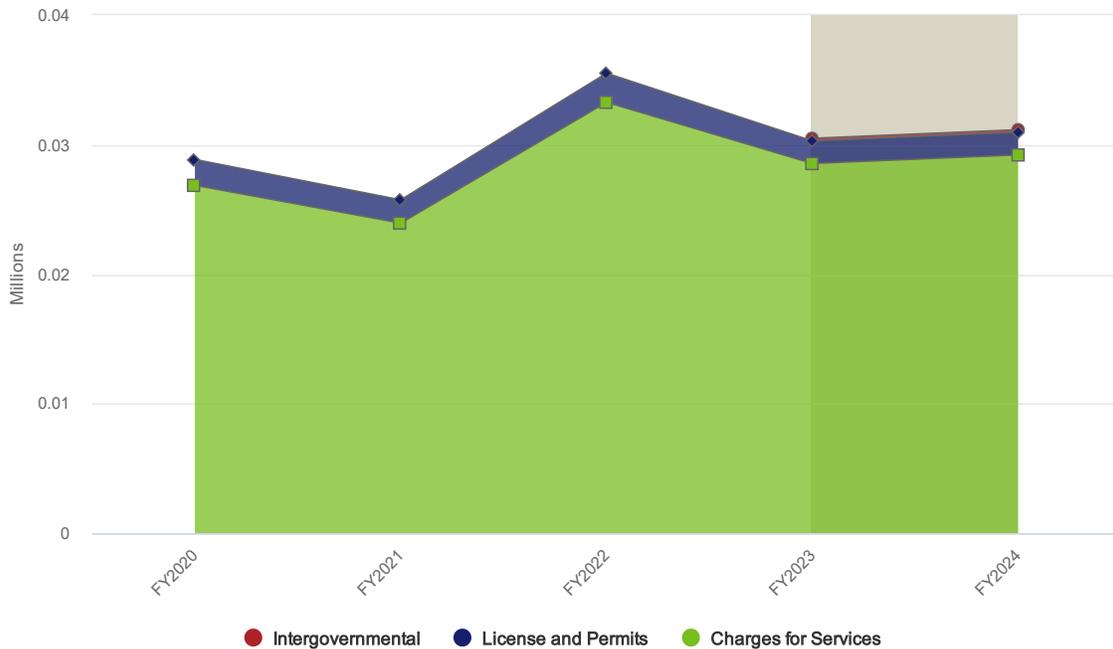


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|----------------|----------------|----------------|----------------|----------------|-----------------|---|
| Revenue Source | | | | | | |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| License and Permits | | | | | | |
| Sewer Permits | \$250.00 | \$200.00 | \$150.00 | \$250.00 | \$250.00 | 0% |
| Road Permits | \$1,750.00 | \$1,600.00 | \$2,100.00 | \$1,500.00 | \$1,500.00 | 0% |
| Total License and Permits: | \$2,000.00 | \$1,800.00 | \$2,250.00 | \$1,750.00 | \$1,750.00 | 0% |
| | | | | | | |
| Intergovernmental | | | | | | |
| State Support - Town | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Total Intergovernmental: | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| | | | | | | |
| Charges for Services | | | | | | |
| Charge For Services | \$0.00 | \$154.60 | \$0.00 | \$0.00 | \$0.00 | 0% |
| Blue Prints | \$20.00 | \$10.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Day Care Grounds Maintenance | \$19,160.00 | \$19,540.00 | \$21,500.00 | \$22,145.00 | \$22,810.00 | 3% |
| Celeron Sq Assoc Bikepath Main | \$2,700.00 | \$2,700.00 | \$2,700.00 | \$2,700.00 | \$2,700.00 | 0% |
| Charge For Services | \$4,982.12 | \$1,538.08 | \$9,076.15 | \$3,500.00 | \$3,500.00 | 0% |
| Total Charges for Services: | \$26,862.12 | \$23,942.68 | \$33,276.15 | \$28,545.00 | \$29,210.00 | 2.3% |
| | | | | | | |
| Total Revenue Source: | \$28,862.12 | \$25,742.68 | \$35,526.15 | \$30,495.00 | \$31,160.00 | 2.2% |

Staffing

Town of Mansfield
Department: Public Works

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------|
| Positions: | | | | | | |
| 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 | 1.67 | 1.67 | 1.67 | 1.67 | 1.67 | - |
| 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 | 1.00 | - |
| Truck Driver | 6.00 | 8.00 | 8.00 | 9.00 | 9.00 | - |
| 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 | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Lead Mechanic | 1.00 | 1.00 | | | | - |
| Mechanic | 2.00 | 2.00 | 3.00 | 4.00 | 4.00 | - |
| Transfer Station Sprvsr | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Transfer Station Attendant | 0.48 | 0.48 | 0.48 | 0.48 | 0.48 | - |
| Recycling Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Total Full Time Equiv. | 29.24 | 30.24 | 30.24 | 33.24 | 33.24 | - |
| | | | | | | |
| Paid from Other Funds | 2.81 | 2.81 | 2.81 | 2.81 | 2.81 | |
| Paid from General Fund | 26.43 | 27.43 | 27.43 | 30.43 | 30.43 | - |

Facilities Management



Allen Corson
Director

Department Overview

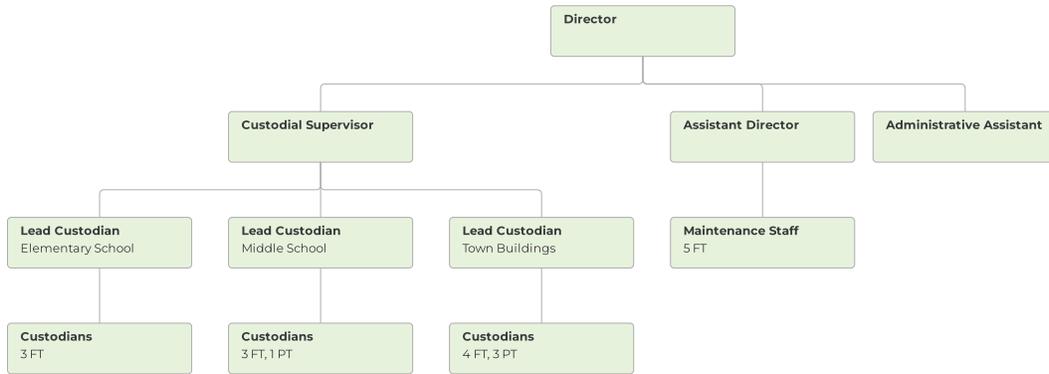
The mission of the Facilities Department is to support the Town and Schools in maintaining the facilities at a high level of care. We will support the facilities by maintaining equipment, the buildings and projects relating to the care of the buildings. We will also take care of custodial services in a clean and safe manner, employing green cleaning methods as appropriate.

The Facilities Management Department is responsible for the maintenance and cleaning of all Town and school buildings. Examples include maintaining equipment and 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.



Organizational Chart



Accomplishments 2023

- EV stations being installed at various Town Buildings
- Solar field at the Landfill in process
- Replaced main desk at the Library
- Replace front doors at the Library
- Completed replacement of boilers Daycare
- Converted Daycare from oil to LP gas
- Continuing work on Facility Studies, Town wide
- Installation of cameras for security at Town Hall, Lenard Hall, Lion's Park and Skate park
- Replace furniture and carpet in offices around Town Hall
- Installing new lighting for Middle School Auditorium
- Installed electrical outlets and lighting for winter festival
- Engaged a company to work on energy improvements at Town Facilities
- Renovated men's restroom at the Town Hall
- Assisting construction of Mansfield Elementary School



Trends and Key Issues 2024

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



Goals and 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*



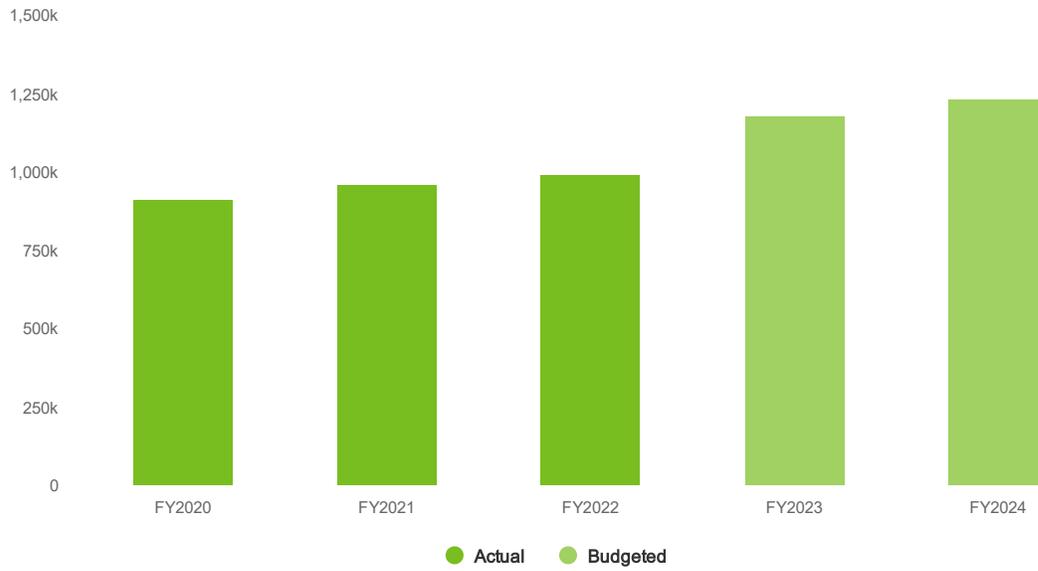
Performance Measures

| Facilities Management | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|--------------------|-----------------------|----------------------|
| Square Footage of Facilities Maintained | | | |
| Square footage of all facilities maintained | 555,543 | 605,410 | 605,410 |
| Square footage of administrative/office facilities maintained | 52,813 | 52,813 | 52,813 |
| Work Orders | | | |
| Work orders received | 2674 | 3522 | 3500 |
| Work orders completed | 2831 | 3020 | 3400 |
| Percentage of work orders completed within fifteen business days of receipt of work order | 95% | 97% | 97% |
| Inspections | | | |
| Fire extinguisher inspections (non-certified) | 1764 | 1908 | 1908 |
| Percentage of monthly fire extinguisher inspections completed | 98% | 98% | 100% |
| Annual certified fire extinguisher inspections | 147 | 159 | 159 |
| Percentage of annual certified fire extinguisher inspections completed | 100% | 100% | 100% |
| Energy Improvements | | | |
| Annual electricity usage at all Town facilities (in kwh) | 3,805,648 | 3,970,171 | 3,700,000 |
| Replacements of existing boilers with energy efficient boilers | 2 | 3 | 3 |
| Removal of underground storage tanks | 1 | 0 | 0 |
| Safety workshops provided to Facilities Management staff | 4 | 4 | 4 |

Expenditures Summary

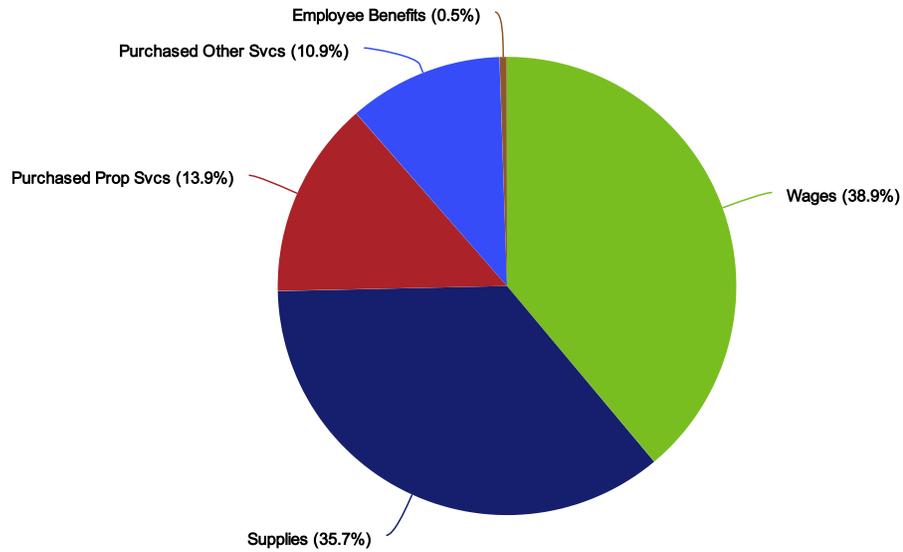
\$1,234,630
\$53,550
(4.53% vs. prior year)

Facilities Management Proposed and Historical Budget vs. Actual

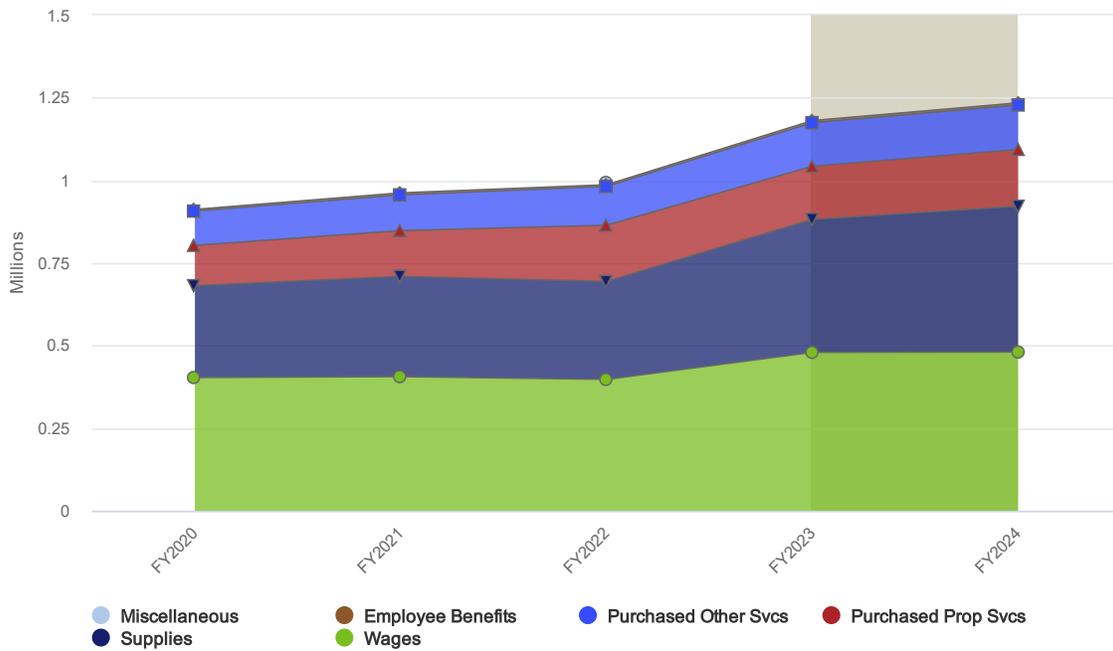


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

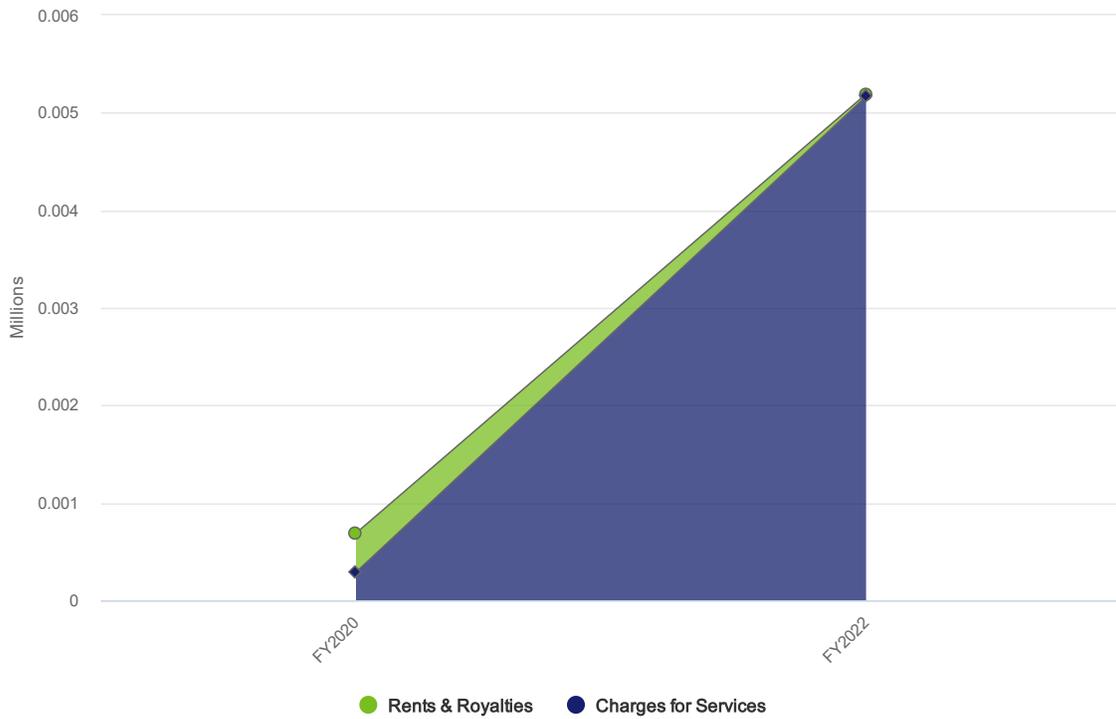


Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|---|
| Expense Objects | | | | | | |
| Wages | \$403,164.56 | \$405,937.59 | \$397,558.02 | \$479,390.00 | \$480,450.00 | 0.2% |
| Employee Benefits | \$5,055.63 | \$6,086.78 | \$4,973.52 | \$6,400.00 | \$6,400.00 | 0% |
| Purchased Prop Svcs | \$122,108.55 | \$138,497.49 | \$170,166.18 | \$160,680.00 | \$171,900.00 | 7% |
| Purchased Other Svcs | \$103,749.27 | \$108,108.20 | \$117,621.18 | \$131,900.00 | \$134,550.00 | 2% |
| Supplies | \$278,046.11 | \$303,568.34 | \$296,457.77 | \$402,710.00 | \$441,330.00 | 9.6% |
| Miscellaneous | \$0.00 | \$0.00 | \$6,965.00 | | \$0.00 | N/A |
| Total Expense Objects: | \$912,124.12 | \$962,198.40 | \$993,741.67 | \$1,181,080.00 | \$1,234,630.00 | 4.5% |

Revenues by Source

Budgeted and Historical 2024 Revenues by Source



| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-------------------------------------|-----------------|----------------|-------------------|----------------|-----------------|---|
| Revenue Source | | | | | | |
| Charges for Services | | | | | | |
| Charge For Services | \$288.00 | \$0.00 | \$5,167.00 | \$0.00 | \$0.00 | 0% |
| Total Charges for Services: | \$288.00 | \$0.00 | \$5,167.00 | \$0.00 | \$0.00 | 0% |
| Rents & Royalties | | | | | | |
| Rent - Town Hall | \$400.00 | \$0.00 | \$25.00 | \$0.00 | \$0.00 | 0% |
| Total Rents & Royalties: | \$400.00 | \$0.00 | \$25.00 | \$0.00 | \$0.00 | 0% |
| Total Revenue Source: | \$688.00 | \$0.00 | \$5,192.00 | \$0.00 | \$0.00 | 0% |

Staffing

Town of Mansfield
Department: Facilities Management

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------|
| Positions: | | | | | | |
| 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 | 3.61 | 3.61 | 3.61 | 3.61 | 3.61 | - |
| Maintenance Staff | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - |
| Public Works Specialist | 0.33 | 0.33 | 0.33 | 0.33 | 0.33 | - |
| Total Full Time Equiv. | 8.94 | 8.94 | 8.94 | 9.94 | 9.94 | - |
| | | | | | | |
| Paid from Other Funds | 2.35 | 2.35 | 2.35 | 2.85 | 2.85 | - |
| Paid from General Fund | 6.59 | 6.59 | 6.59 | 7.09 | 7.09 | - |

Health and Welfare



Health & Welfare Summary

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 following departments and programs comprise Health & Welfare:

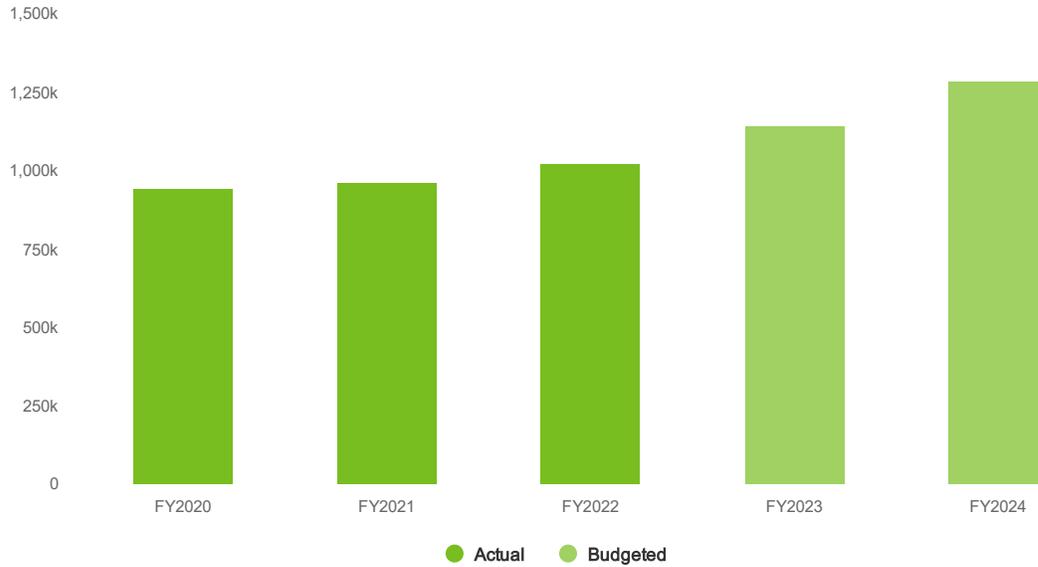
- Human Services (youth, adult, senior)
- Public Health (the Town's contribution to the Eastern Highlands Health District)
- Grants to Area Agencies

Health & Welfare departments provide health services and human services to residents of Mansfield. Also included are grants to area nonprofits that provide human services to Mansfield residents. Also included are grants to area nonprofits that provide human services to Mansfield residents.

Expenditures Summary

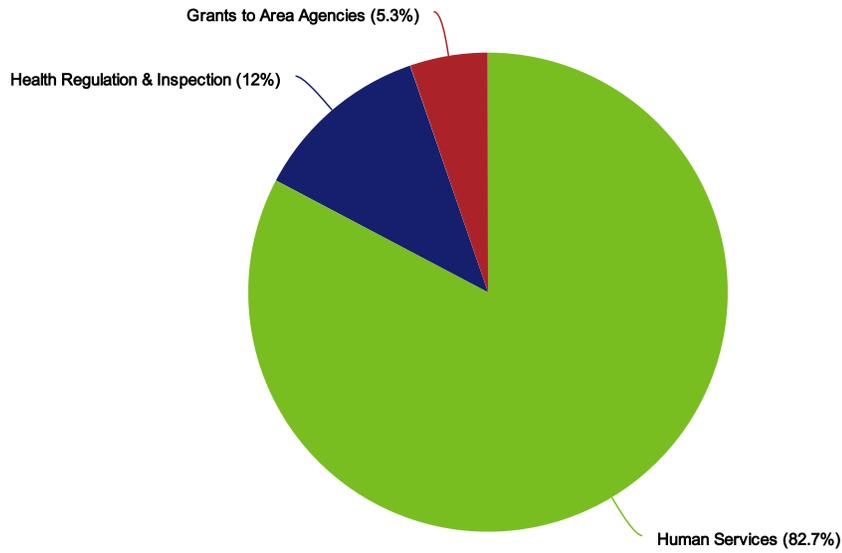
\$1,283,600 **\$139,090**
(12.15% vs. prior year)

Health & Welfare Summary Proposed and Historical Budget vs. Actual

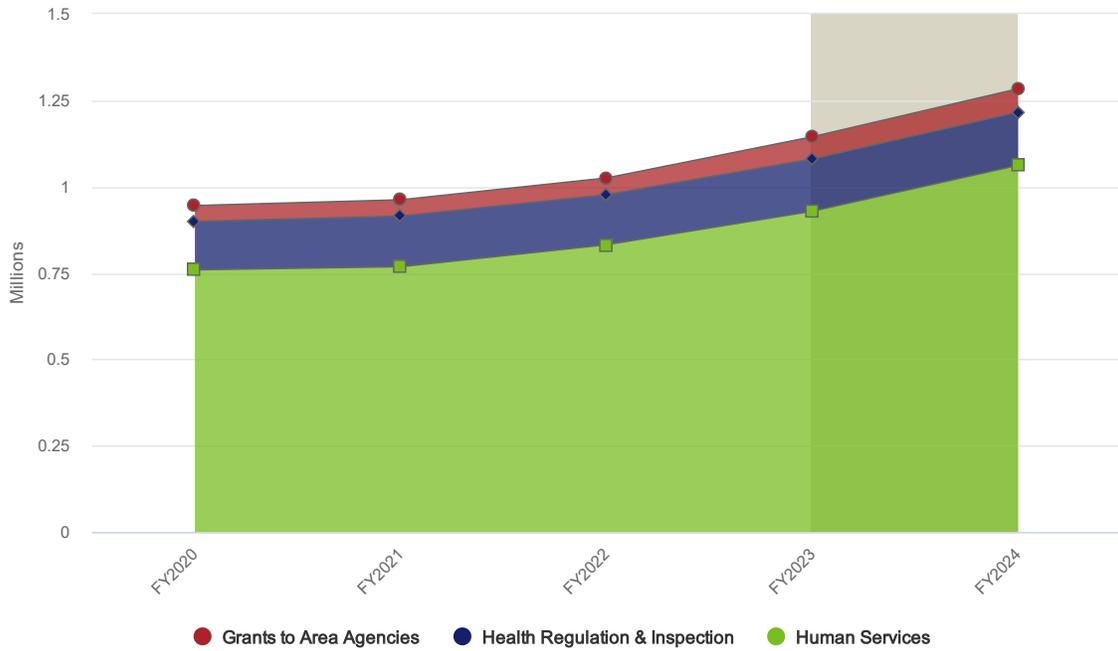


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

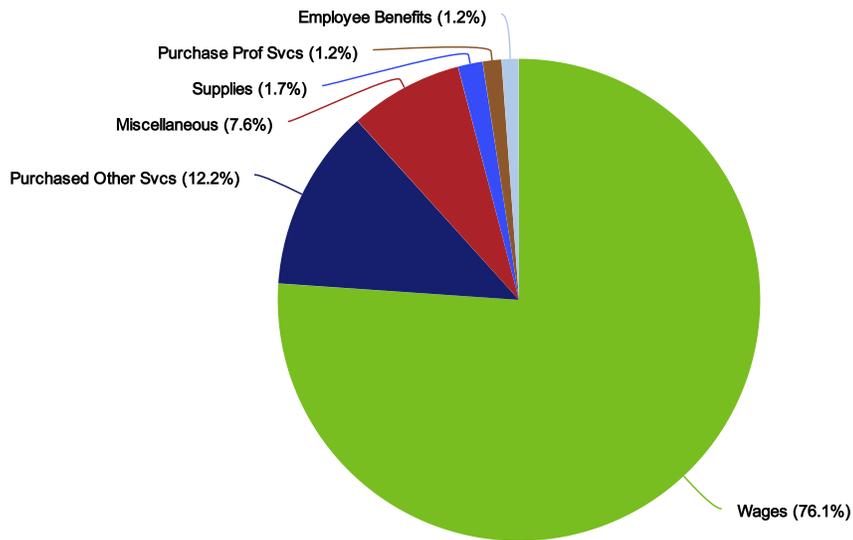


Grey background indicates budgeted figures.

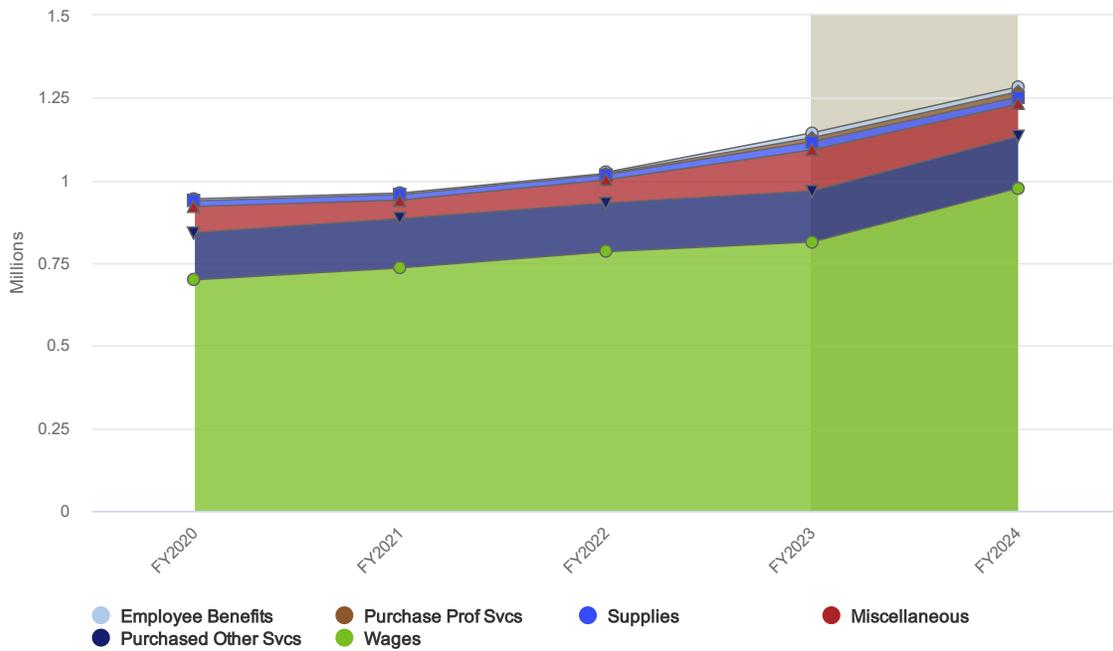
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|------------------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|---|
| Expenditures | | | | | | |
| Health & Welfare | | | | | | |
| Health Regulation & Inspection | \$140,443.04 | \$146,948.50 | \$144,918.78 | \$151,420.00 | \$154,190.00 | 1.8% |
| Human Services | \$758,992.04 | \$767,998.49 | \$831,739.00 | \$928,840.00 | \$1,061,910.00 | 14.3% |
| Grants to Area Agencies | \$45,800.00 | \$47,000.00 | \$48,500.00 | \$64,250.00 | \$67,500.00 | 5.1% |
| Total Health & Welfare: | \$945,235.08 | \$961,946.99 | \$1,025,157.78 | \$1,144,510.00 | \$1,283,600.00 | 12.2% |
| Total Expenditures: | \$945,235.08 | \$961,946.99 | \$1,025,157.78 | \$1,144,510.00 | \$1,283,600.00 | 12.2% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Budgeted (% Change) |
|-------------------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|---|
| Expense Objects | | | | | | |
| Wages | \$699,033.83 | \$735,264.32 | \$784,273.11 | \$813,770.00 | \$976,710.00 | 20% |
| Employee Benefits | \$5,824.65 | \$4,734.16 | \$3,627.67 | \$15,040.00 | \$14,880.00 | -1.1% |
| Purchase Prof Svcs | \$810.00 | \$0.00 | \$3,775.00 | \$12,000.00 | \$16,000.00 | 33.3% |
| Purchased Other Svcs | \$143,022.71 | \$149,250.64 | \$147,501.43 | \$154,620.00 | \$157,140.00 | 1.6% |
| Supplies | \$17,499.15 | \$16,520.76 | \$15,809.23 | \$24,830.00 | \$21,370.00 | -13.9% |
| Miscellaneous | \$79,044.74 | \$56,177.11 | \$70,171.34 | \$124,250.00 | \$97,500.00 | -21.5% |
| Total Expense Objects: | \$945,235.08 | \$961,946.99 | \$1,025,157.78 | \$1,144,510.00 | \$1,283,600.00 | 12.2% |

Health Regulation and Inspection

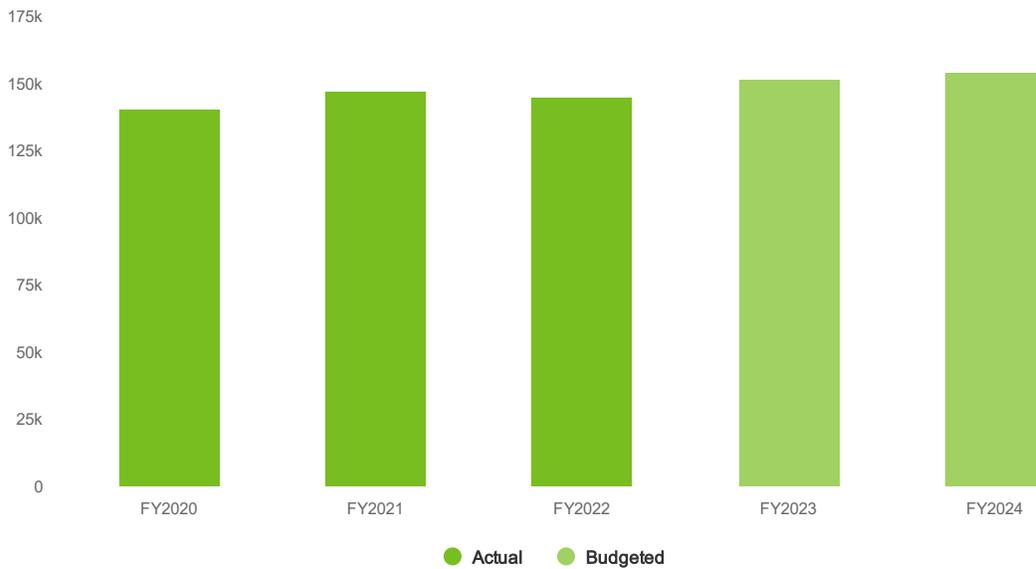


This program funds various professional and technical services related to health regulation and inspection. Also included is the Town's contribution to the Eastern Highlands Health District. The Eastern Highlands Health District is a separate agency, and therefore its budget is reflected in a separate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

Expenditures Summary

\$154,190 **\$2,770**
(1.83% vs. prior year)

Health Regulation and Inspection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Overtime - 1-1/2 Time - CSEA | \$0.00 | \$178.86 | \$25.18 | | \$0.00 | N/A |
| Total Wages: | \$0.00 | \$178.86 | \$25.18 | | \$0.00 | N/A |
| Purchased Other Svcs | | | | | | |
| Eastern Highlands Health Distr | \$140,443.04 | \$146,769.64 | \$144,893.60 | \$151,420.00 | \$154,190.00 | 1.8% |
| Total Purchased Other Svcs: | \$140,443.04 | \$146,769.64 | \$144,893.60 | \$151,420.00 | \$154,190.00 | 1.8% |
| Total Expense Objects: | \$140,443.04 | \$146,948.50 | \$144,918.78 | \$151,420.00 | \$154,190.00 | 1.8% |

Human Services



Allison Maynard
Director

Department Overview

The 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 Human Services Department consists of three service areas: Youth & Early Childhood Services, Social Services and Senior Services.

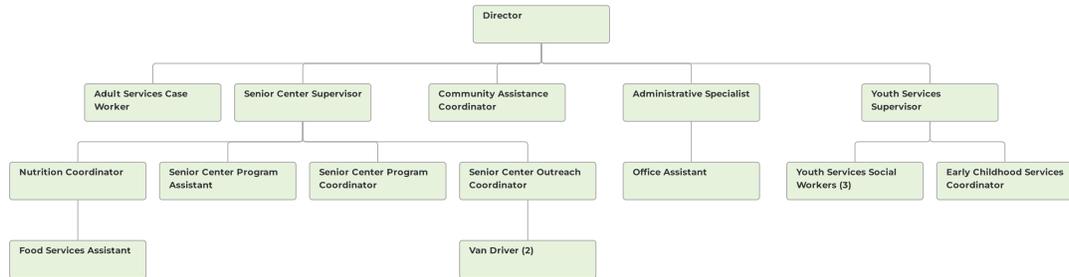
The Youth Services Bureau provides programs responding to the needs of Mansfield youth and their families through town funding as well as various managed grants (i.e. School Readiness and the Child Daycare Grant). These programs support and advocate for the social and emotional development of the Town's 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. The 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.



Organizational Chart



Accomplishments FY 2023

- Successful implementation of the Resident Assistance and Relief Program (R.A. RE) that assists residents affected by the COVID pandemic with rental and utility arrears, mortgage payment assistance and counseling to prevent foreclosure or displacement.
- Continued to facilitate Farms to Family Program to support food-insecure households and promote local farms.
- Successfully facilitated the Aging Mastery Program which promotes innovative learning, ways to build resilience, and enjoy longevity.
- Increased essential senior support services including transportation, education, fitness, wellness, information and referral, and CHOICES counseling.
- Continued to provide mental health services and support groups to Senior Center programming including a bereavement group, women's support group and caregiver support program.
- 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.
- Successful re-implementation of Cope and Big Friends mentoring programs in collaboration with the UConn Office of Community Outreach despite staffing shortages and accommodating the changing and emerging needs of the Mansfield Elementary School building transition.
- Coordinated first "Celebrate Pride" event in partnership with other town and local entities to support diversity and celebration of the LGBTQIA2S+ community.
- Collaborated actively with other local municipalities and Connecticut Youth Services Association (CYSA) to begin accepting cases in the Willington Ashford Mansfield Restorative Diversion Team (WAMRDT).



Trends and Key Issues 2024

- Increased need for essential services, including transportation, nutrition and food security, and mental health support. Increased desire for additional assistance for hardships along with programming options including the arts, education, individual and group activities.
- The need and demand for access to mental health services continues to increase for all ages, especially seniors and school-aged children. Increased prices for basic needs and demand for services and programs to address these issues are a continuing issue for Human Services providers.
- 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.
- There have been state level changes in the Juvenile Justice System for using a Risk-Based Case Assessment by the court system, where low risk cases referred directly to court will be diverted back to the community. This may increase referrals made to diversion programs and youth service bureaus including the expectation to take diversion cases that are repeat offenses.
- With the expansion of commercial cannabis becoming more readily available and the state statute that second-time offending youth-possession violations be required to be referred to local Youth Service Bureaus, we anticipate climbing numbers of referrals to the YSB for youth cannabis possession as well as potential referral to the WAMRDT at first offense.
- Truancy continues to be an area of concern statewide and is, by statute, referred to Youth Service Bureaus.



Goals and Objectives

Goal: Address growing mental health needs for all ages in Mansfield and link residents to services promoting wellness, quality of life, and meeting basic needs. ♦

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

Goal: Address food insecurity in Mansfield ♦

Objectives:

- Continue collaboration with FOODSHARE, Mansfield Farms To Families, TVCCA Meals-on-Wheels and local food pantries to support residents.
- Continue to expand Senior Center 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, local food banks, shelters and soup kitchens.

Goal: Adjust capacity and prioritization of resources as needed to support anticipated ongoing growth of all Human Services programs, including mental health services, diversion referrals, and Senior Center programming and transportation services. ♦

Objectives:

- 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.
- Recruit for staffing vacancies to be able to expand service offerings.
- Expand transportation services in order to serve more Senior residents' requests for accessible and medical rides, local errand trips and recreational trips.
- Expand programming to including intergenerational events, lifelong learning, creative arts, music, mental health support, and some evening and/or weekend programming .

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

Objectives:

- Continue to adjust existing programming structures to match the needs of the transitioning 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.

♦ 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



Performance Measures

Human Services continues to see an increase in program utilization across all three departments. These increases are attributed to several factors including, but not limited to, increased community need, the development of new programming (i.e. R.A.RE) and the addition of new positions that have enabled us to expand services. The proposed FY '24 numbers are based on the trends of the past two years, coupled with the objective of increasing our community outreach.

| Youth Services | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|--------------------|-----------------------|----------------------|
| Counseling & Positive Youth Development Services | | | |
| Youth and Families served by programs | 203 | 250 | 300 |
| Volunteers assisting with programs and services | 53 | 60 | 75 |
| Volunteer/Intern Hours | 1450 | 1650 | 2000 |
| Early Childhood Services | | | |
| School readiness slots for children | 25 | 25 | 25 |
| Child Day Care slots for children | 40 | 40 | 40 |
| Quality enhancement programs offered | 2 | 3 | 3 |

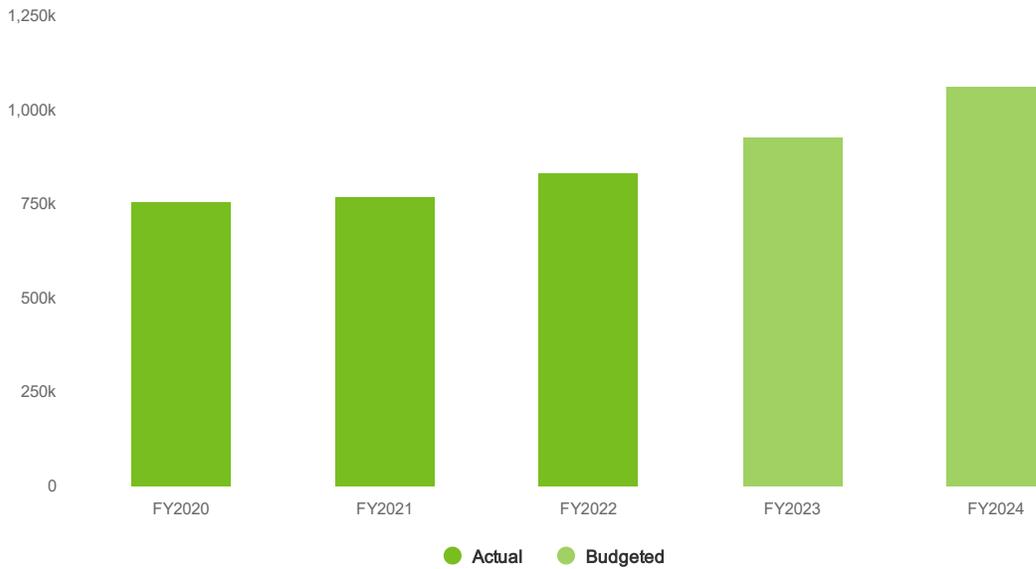
| Human Services Administration | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|--|--------------------|-----------------------|----------------------|
| Fee Waiver Program | | | |
| Fee waiver applications received (town-wide) | 61 | 65 | 70 |
| Total fee waiver dollars distributed to participants (town-wide) | \$8,687.40 | \$13,000 | \$15,000 |
| Special Funds | | | |
| 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 R.A. RE, Special Needs, Holiday, Campership or Food Programs | 190 | 320 | 350 |
| Social Services | | | |
| Persons receiving social services (ages 18 – 59) (unduplicated) | 71 | 125 | 150 |
| Total number of social services provided (ages 18-59) | 182 | 375 | 400 |

| Senior Services | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|--|--------------------|-----------------------|----------------------|
| Programming | | | |
| Senior Center visits | 9922 | 11,000 | 11,000 |
| Total number of Senior Center program participants | 663 | 700 | 725 |
| Meals provided to seniors | 7707 | 4600 | 9000 |
| Rides provided to seniors through the Transportation Program | 404 | 500 | 700 |
| Van trips | 58 | 75 | 100 |
| Total ridership in the Transportation Program | 161 | 175 | 200 |
| Seniors receiving social work services | 289 | 300 | 300 |

Expenditures Summary

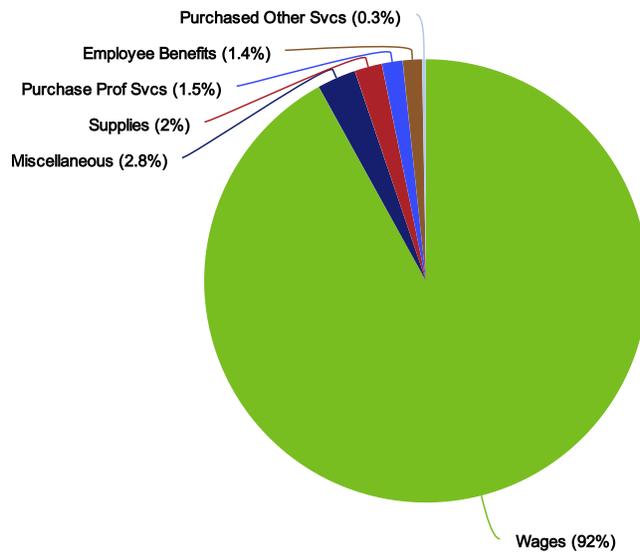
\$1,061,910 **\$133,070**
 (14.33% vs. prior year)

Human Services Proposed and Historical Budget vs. Actual

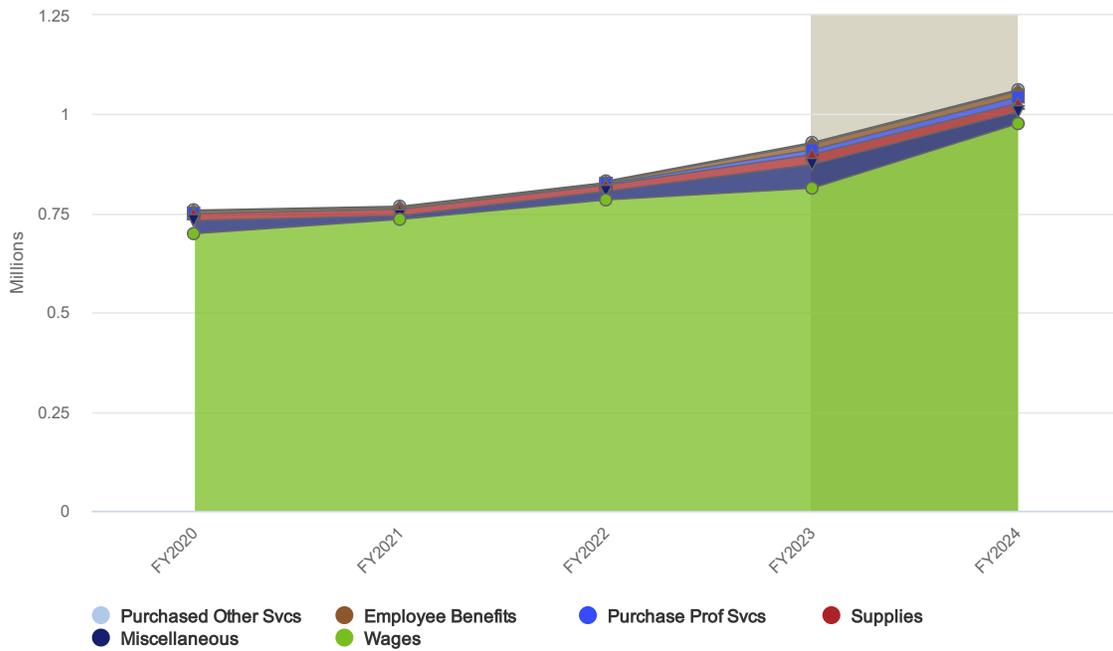


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Youth Service Bureau-Deduction | -\$15,842.00 | -\$16,031.00 | -\$16,028.00 | -\$15,840.00 | -\$15,840.00 | 0% |
| TVCCA Senior Service Deduction | -\$2,580.00 | -\$2,580.00 | -\$1,290.00 | | \$0.00 | N/A |
| Transportation Grant Deduction | -\$15,785.00 | -\$19,899.00 | -\$9,731.94 | -\$16,000.00 | -\$16,000.00 | 0% |
| Temporary - Students | \$41.25 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Regular Payroll - CSEA | \$511,093.14 | \$611,733.92 | \$658,640.59 | \$680,090.00 | \$832,030.00 | 22.3% |
| Overtime - Straight Time-CSEA | \$0.00 | \$178.56 | \$335.70 | | \$0.00 | N/A |
| Regular Payroll | \$116,460.91 | \$118,304.79 | \$121,723.23 | \$124,550.00 | \$126,890.00 | 1.9% |
| Part-Time (B) | \$65,173.44 | \$33,836.71 | \$22,798.35 | \$28,140.00 | \$34,570.00 | 22.9% |
| Part-Time (NB) | \$40,472.09 | \$9,541.48 | \$7,800.00 | \$12,830.00 | \$15,060.00 | 17.4% |
| Total Wages: | \$699,033.83 | \$735,085.46 | \$784,247.93 | \$813,770.00 | \$976,710.00 | 20% |
| Employee Benefits | | | | | | |
| Travel/Conference Fees | \$193.30 | \$145.00 | \$253.40 | \$5,550.00 | \$7,200.00 | 29.7% |
| Membership Fees/Prof Dues | \$3,067.10 | \$3,025.17 | \$2,649.11 | \$3,580.00 | \$3,580.00 | 0% |
| Professional Dev/Learning | \$2,564.25 | \$1,563.99 | \$725.16 | \$5,310.00 | \$3,600.00 | -32.2% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---|
| Mileage Reimbursement | \$0.00 | \$0.00 | \$0.00 | \$600.00 | \$500.00 | -16.7% |
| Total Employee Benefits: | \$5,824.65 | \$4,734.16 | \$3,627.67 | \$15,040.00 | \$14,880.00 | -1.1% |
| Purchase Prof Svcs | | | | | | |
| Prof & Tech Services | \$810.00 | \$0.00 | \$3,775.00 | \$12,000.00 | \$16,000.00 | 33.3% |
| Total Purchase Prof Svcs: | \$810.00 | \$0.00 | \$3,775.00 | \$12,000.00 | \$16,000.00 | 33.3% |
| Purchased Other Svcs | | | | | | |
| Postage | \$30.00 | \$55.00 | \$58.00 | | \$0.00 | N/A |
| Printing & Binding | \$349.67 | \$226.00 | \$349.83 | \$500.00 | \$750.00 | 50% |
| Copier Maintenance Fees | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | 0% |
| Voice Communications | \$1,200.00 | \$1,200.00 | \$1,200.00 | \$1,200.00 | \$1,200.00 | 0% |
| Middle School Yth Employment | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 | -100% |
| Total Purchased Other Svcs: | \$2,579.67 | \$2,481.00 | \$2,607.83 | \$3,200.00 | \$2,950.00 | -7.8% |
| Supplies | | | | | | |
| Office Supplies | \$3,096.18 | \$2,487.89 | \$2,004.29 | \$3,500.00 | \$4,000.00 | 14.3% |
| Food | \$62.07 | \$0.00 | \$25.58 | | \$0.00 | N/A |
| Reference Bks & Periodicals | \$541.53 | \$293.59 | \$307.47 | \$550.00 | \$750.00 | 36.4% |
| Computer Software | \$1,587.79 | \$1,755.24 | \$1,515.94 | \$2,830.00 | \$2,370.00 | -16.3% |
| Non Capitalized Equipment | \$1,899.23 | \$3,016.13 | \$4,856.25 | \$4,000.00 | \$500.00 | -87.5% |
| Program Supplies | \$9,442.35 | \$8,467.92 | \$7,099.70 | \$12,200.00 | \$11,750.00 | -3.7% |
| Non-Cap Furniture/Furnishings | \$398.03 | \$499.99 | \$0.00 | \$1,750.00 | \$0.00 | -100% |
| Non-Cap Computer Hardw/Softw | \$471.97 | \$0.00 | \$0.00 | | \$2,000.00 | N/A |
| Total Supplies: | \$17,499.15 | \$16,520.76 | \$15,809.23 | \$24,830.00 | \$21,370.00 | -13.9% |
| Miscellaneous | | | | | | |
| Fee Waivers | \$33,244.74 | \$9,177.11 | \$21,671.34 | \$60,000.00 | \$30,000.00 | -50% |
| Total Miscellaneous: | \$33,244.74 | \$9,177.11 | \$21,671.34 | \$60,000.00 | \$30,000.00 | -50% |
| Total Expense Objects: | \$758,992.04 | \$767,998.49 | \$831,739.00 | \$928,840.00 | \$1,061,910.00 | 14.3% |

Staffing

Town of Mansfield
Department: Human Services

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|------------------------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------|
| Positions: | | | | | | |
| Administrative staff: | | | | | | |
| Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Admin. Services Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Community Assistance Coordinator | | | 1.00 | 1.00 | 1.00 | - |
| Total Administrative Staff | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | - |
| Youth Services staff: | | | | | | |
| Early Childhood Serv Coord. | 0.86 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Youth Services Social Worker | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | - |
| Youth Services Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Total Youth Services Staff | 3.86 | 4.00 | 4.00 | 5.00 | 5.00 | - |
| Senior Services staff: | | | | | | |
| Office Assistant | 0.29 | 0.54 | 0.54 | 0.54 | 0.54 | - |
| Outreach Coordinator | | 1.00 | 1.00 | 1.00 | 1.00 | - |
| Outreach Soc. Worker | 0.54 | | | | | - |
| Senior Center Prog. Assistant | | 1.00 | 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 | | | - |
| Nutrition Coordinator | | | | 0.86 | 0.86 | - |
| Food Service Assistant | | | | 0.54 | 0.54 | - |
| 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 | | | | | - |
| Van Drivers | 0.55 | 0.55 | 0.55 | 0.55 | 0.55 | - |
| Total Senior Services Staff | 6.09 | 6.80 | 6.80 | 7.49 | 7.49 | - |
| Total Full Time Equiv. | 11.95 | 12.80 | 13.80 | 15.49 | 15.49 | |
| Paid from Other Funds | 0.79 | 0.79 | 0.79 | 1.20 | 1.20 | - |
| Paid from General Fund | 11.16 | 12.01 | 13.01 | 14.29 | 14.29 | - |

Contributions to Area Agencies



As part of its operating budget, the Town traditionally makes financial contributions to various non-profit agencies that serve Mansfield residents. The Town Council approved a new approach to funding these agencies to begin in FY24.

Each spring, the Human Services Advisory Committee will make a recommendation for review by the Town Council for any priority needs for the coming agency granting period. The Town Council will include in its spring budget a specific allocation for agency grants to fund social services for Mansfield residents.

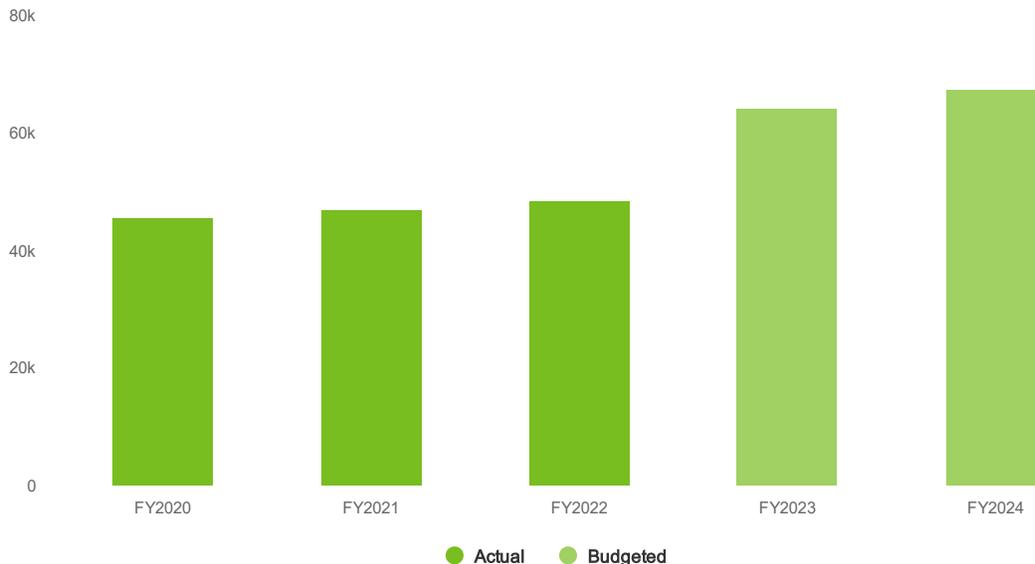
After the budget is adopted, the Human Services Advisory Committee will finalize an RFP that includes the Town's ongoing funding objectives, any priority needs for funding specific to the coming year, the total amount to be awarded, and expected number of awards and/or a funding range or maximum amount per agency, and clear eligibility criteria.

The Human Services Advisory Committee will evaluate proposals and make a recommendation to the Town Council on the distribution of funds that will equal the amount previously approved in the Town budget. Funds will be dispersed to agencies shortly after Town Council reviews committee recommendations and makes final decisions.

Expenditures Summary

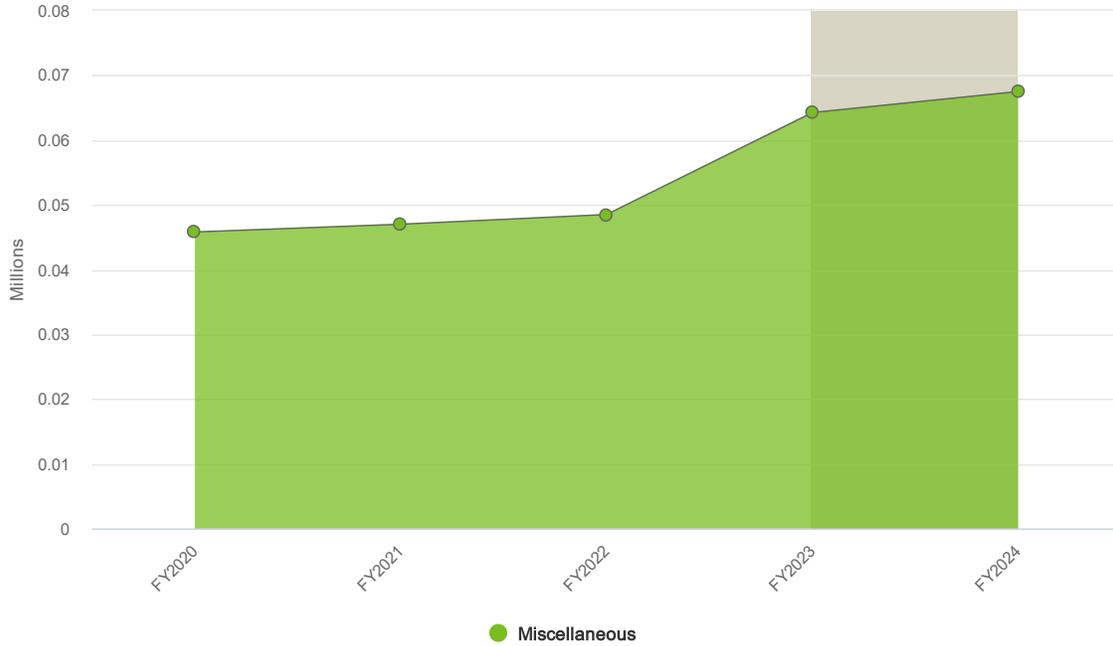
\$67,500 **\$3,250**
(5.06% vs. prior year)

Contributions to Area Agencies Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--------------------------------|----------------|----------------|----------------|----------------|-----------------|---|
| Expense Objects | | | | | | |
| Miscellaneous | | | | | | |
| Support to Local Agencies | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$67,500.00 | N/A |
| United Services, Inc | \$8,000.00 | \$5,000.00 | \$5,000.00 | \$13,500.00 | \$0.00 | -100% |
| Sexual Assault Crisis Services | \$4,500.00 | \$4,500.00 | \$4,500.00 | \$5,000.00 | \$0.00 | -100% |
| CT Legal Services | \$6,500.00 | \$6,500.00 | \$6,500.00 | \$6,500.00 | \$0.00 | -100% |
| Community Companion & Homemake | \$4,000.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$0.00 | -100% |
| Meals On Wheels | \$3,500.00 | \$3,500.00 | \$3,500.00 | \$5,000.00 | \$0.00 | -100% |
| Holy Family Shelter | \$3,500.00 | \$3,500.00 | \$3,500.00 | \$5,000.00 | \$0.00 | -100% |
| Veterans' Services | \$10,000.00 | \$5,750.00 | \$5,750.00 | \$5,750.00 | \$0.00 | -100% |
| Windham Area Interfaith Minist | \$3,500.00 | \$3,500.00 | \$3,500.00 | \$5,000.00 | \$0.00 | -100% |
| Perception Programs | \$0.00 | \$3,000.00 | \$3,500.00 | \$4,500.00 | \$0.00 | -100% |
| Windham Area No Freeze Project | \$0.00 | \$5,750.00 | \$5,750.00 | \$6,000.00 | \$0.00 | -100% |
| SERAC | \$800.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$0.00 | -100% |
| Access | \$1,500.00 | \$1,000.00 | \$1,000.00 | \$2,000.00 | \$0.00 | -100% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---|
| Total Miscellaneous: | \$45,800.00 | \$47,000.00 | \$48,500.00 | \$64,250.00 | \$67,500.00 | 5.1% |
| | | | | | | |
| Total Expense Objects: | \$45,800.00 | \$47,000.00 | \$48,500.00 | \$64,250.00 | \$67,500.00 | 5.1% |

Culture & Recreation

Culture & Recreation Summary

Mission

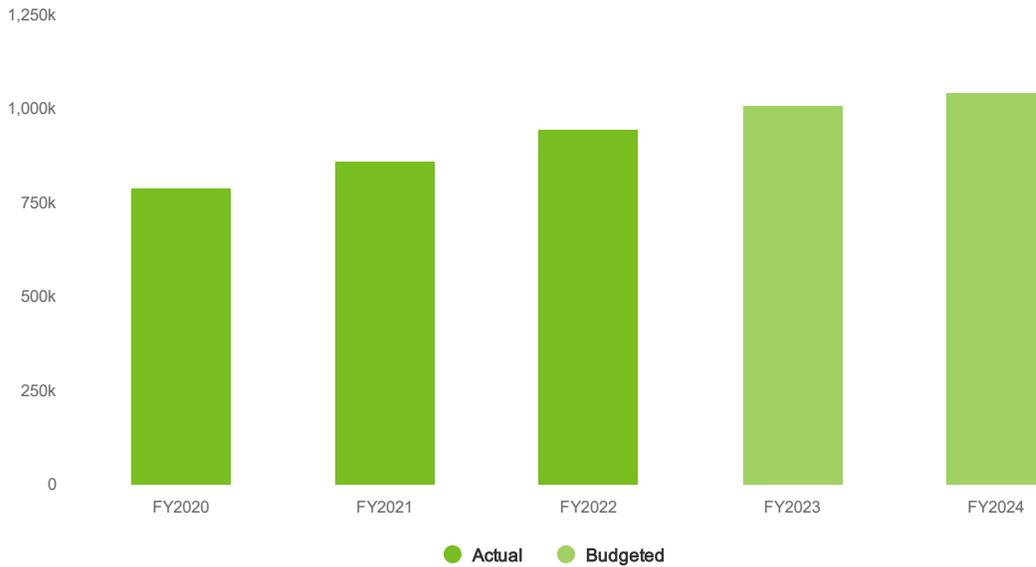
To improve and enrich the lives of our citizens through activities, programs and resources designed to foster creativity, help resolve and prevent problems, support literacy, and build cultural appreciation and encourage lifelong learning.

Program Purpose and Description

Expenditures Summary

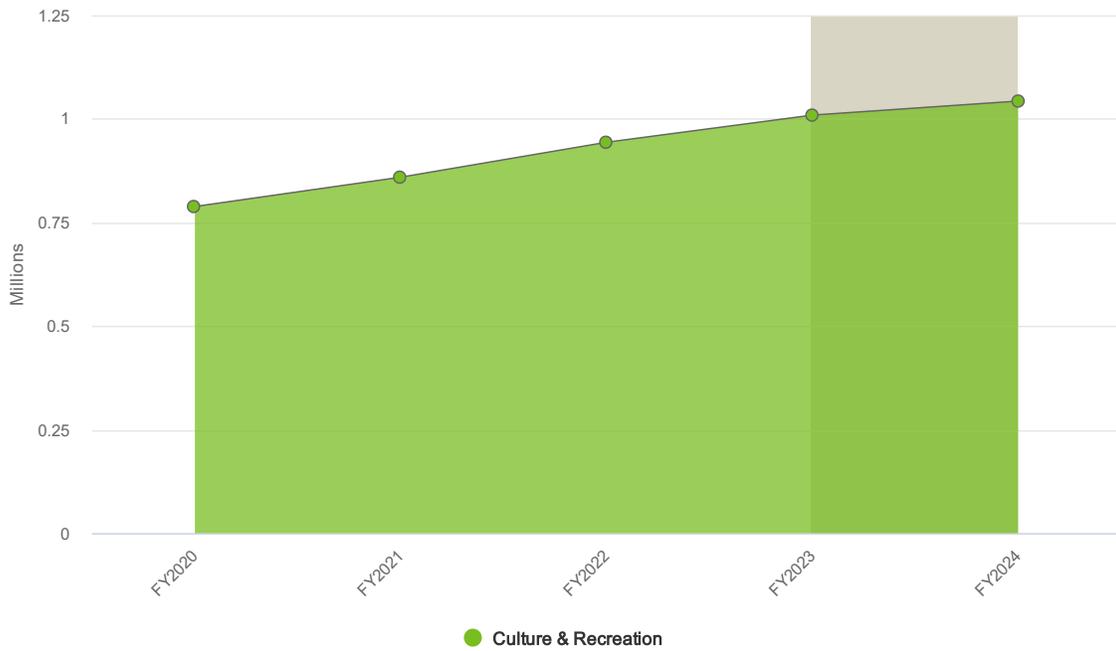
\$1,042,970 **\$33,910**
(3.36% vs. prior year)

Culture & Recreation Summary Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

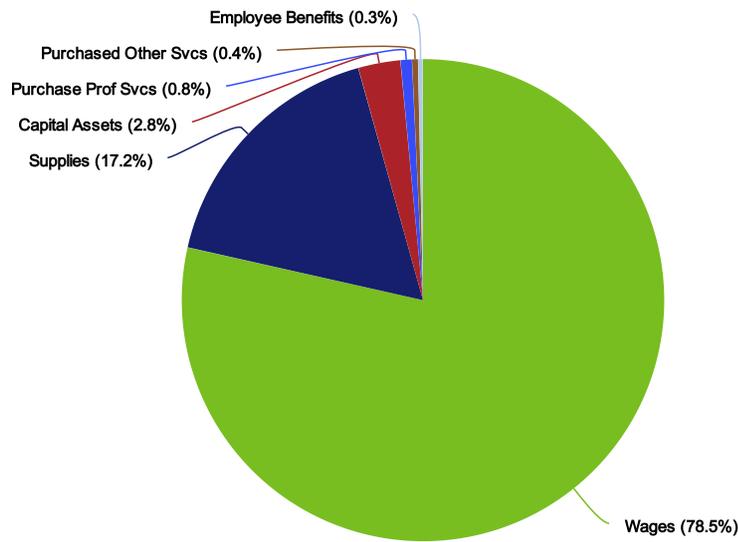


Grey background indicates budgeted figures.

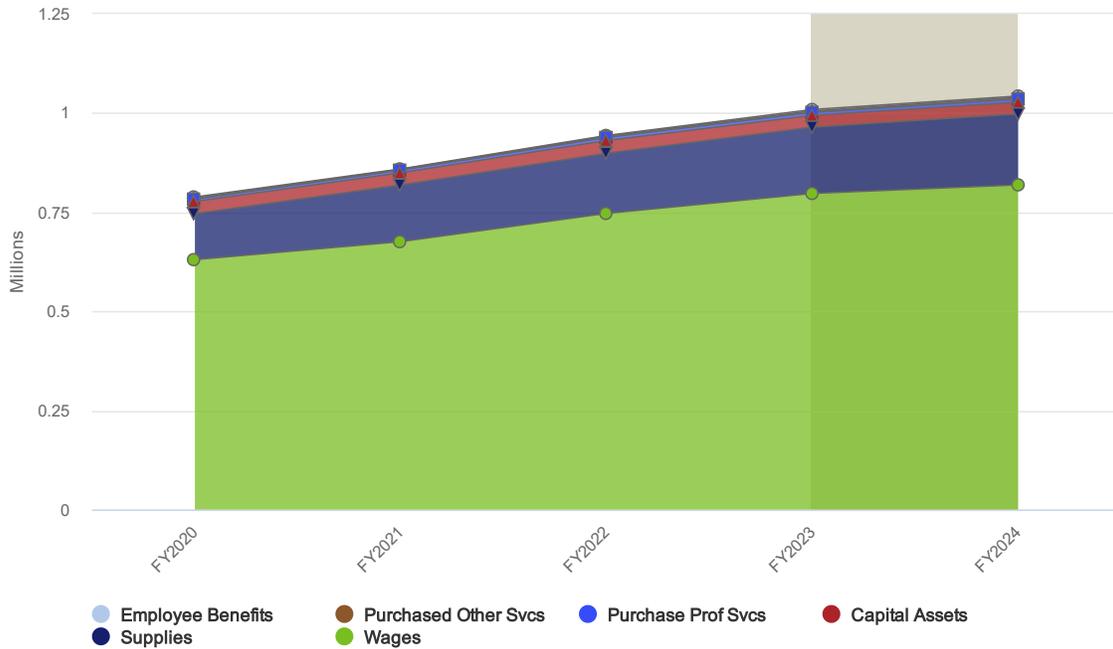
| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------|---------------------|-----------------------|-----------------------|---|
| Expenditures | \$943,543.82 | \$1,009,060.00 | \$1,042,970.00 | 3.4% |
| Total Expenditures: | \$943,543.82 | \$1,009,060.00 | \$1,042,970.00 | 3.4% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



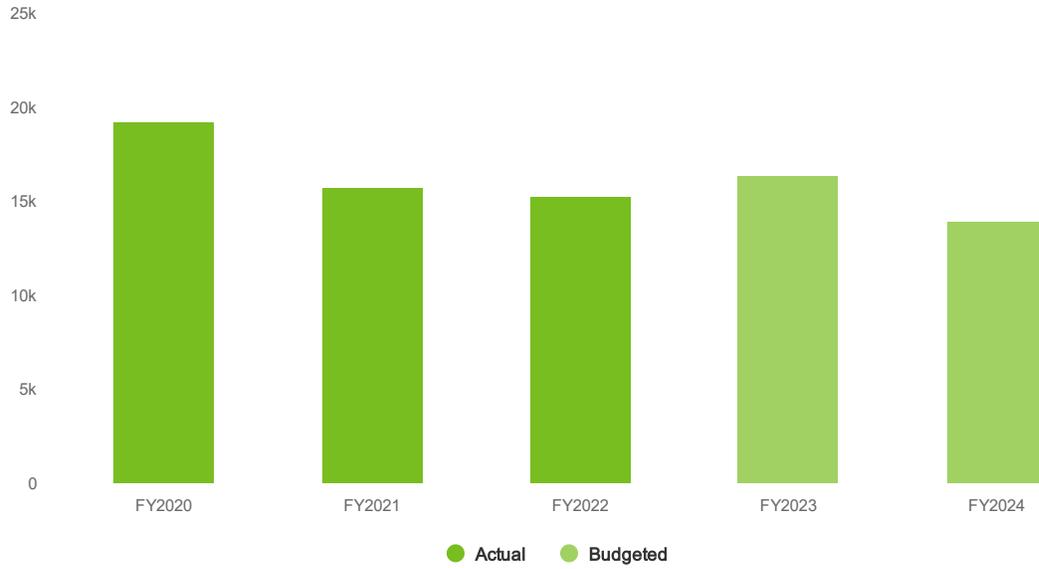
Grey background indicates budgeted figures.

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|-----------------------|-----------------------|---|
| Expense Objects | | | | |
| Wages | | | | |
| Regular Payroll - CSEA | \$172,087.01 | \$179,640.00 | \$184,110.00 | 2.5% |
| Regular Payroll | \$408,533.54 | \$419,380.00 | \$429,620.00 | 2.4% |
| Part-Time (NB) | \$152,010.95 | \$177,270.00 | \$182,960.00 | 3.2% |
| Part-Time Substitutes | \$14,383.12 | \$21,040.00 | \$22,280.00 | 5.9% |
| Total Wages: | \$747,014.62 | \$797,330.00 | \$818,970.00 | 2.7% |
| Employee Benefits | | | | |
| Membership Fees/Prof Dues | \$1,410.00 | \$1,580.00 | \$1,640.00 | 3.8% |
| Professional Dev/Learning | \$475.00 | \$2,000.00 | \$1,500.00 | -25% |
| Mileage Reimbursement | \$0.00 | \$200.00 | \$200.00 | 0% |
| Total Employee Benefits: | \$1,885.00 | \$3,780.00 | \$3,340.00 | -11.6% |
| Purchase Prof Svcs | | | | |
| Prof & Tech Services | \$7,658.61 | \$7,500.00 | \$8,000.00 | 6.7% |
| Total Purchase Prof Svcs: | \$7,658.61 | \$7,500.00 | \$8,000.00 | 6.7% |
| Purchased Other Svcs | | | | |
| Postage | \$416.32 | \$300.00 | \$300.00 | 0% |
| Contracted Services | \$0.00 | \$200.00 | \$200.00 | 0% |
| System Support | \$2,809.79 | \$2,950.00 | \$3,710.00 | 25.8% |
| Total Purchased Other Svcs: | \$3,226.11 | \$3,450.00 | \$4,210.00 | 22% |
| Supplies | | | | |
| Library Supplies | \$6,891.29 | \$7,150.00 | \$7,650.00 | 7% |
| Juvenile Books | \$2.97 | | \$0.00 | N/A |
| Non Capitalized Equipment | \$4,404.50 | \$4,000.00 | \$4,300.00 | 7.5% |
| Juvenile Materials | \$39,644.36 | \$41,000.00 | \$44,000.00 | 7.3% |
| Adult Materials | \$100,748.36 | \$115,000.00 | \$123,000.00 | 7% |
| Total Supplies: | \$151,691.48 | \$167,150.00 | \$178,950.00 | 7.1% |
| Capital Assets | | | | |
| System Support | \$32,068.00 | \$29,850.00 | \$29,500.00 | -1.2% |
| Total Capital Assets: | \$32,068.00 | \$29,850.00 | \$29,500.00 | -1.2% |
| Total Expense Objects: | \$943,543.82 | \$1,009,060.00 | \$1,042,970.00 | 3.4% |

Revenues Summary

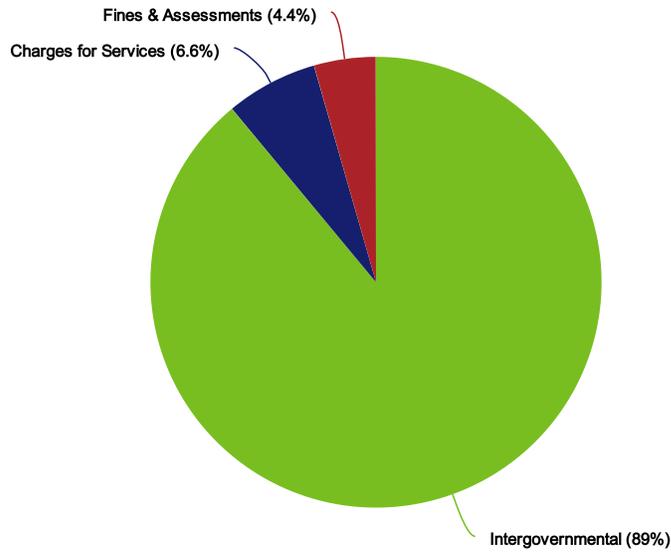
\$13,969 -\$2,461
 (-14.98% vs. prior year)

Culture & Recreation Summary Proposed and Historical Budget vs. Actual

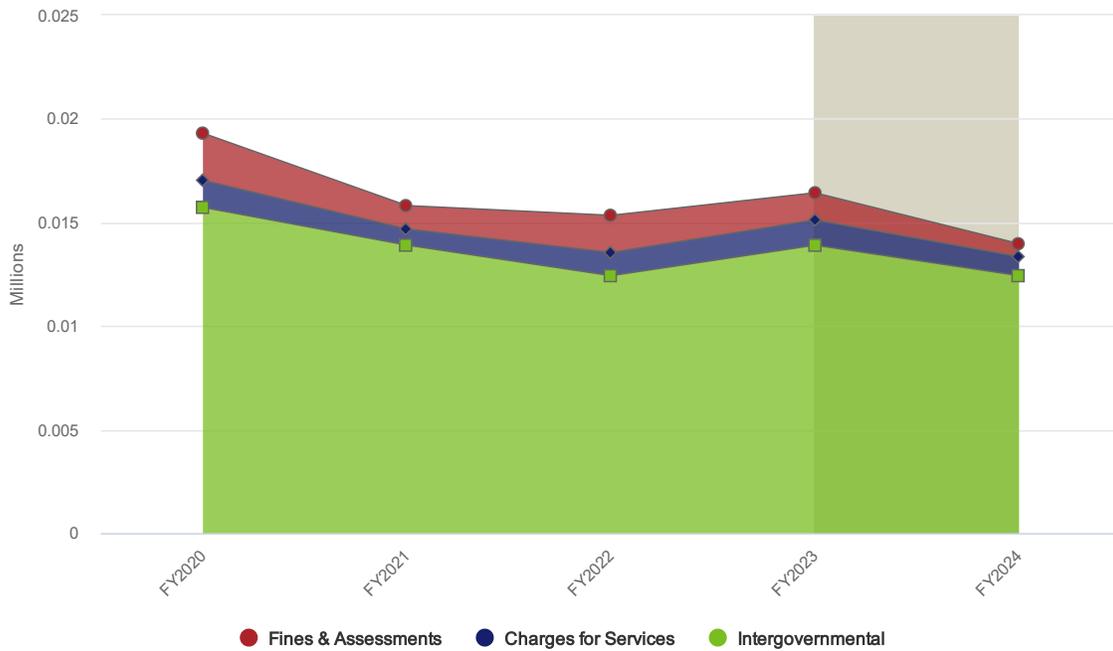


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

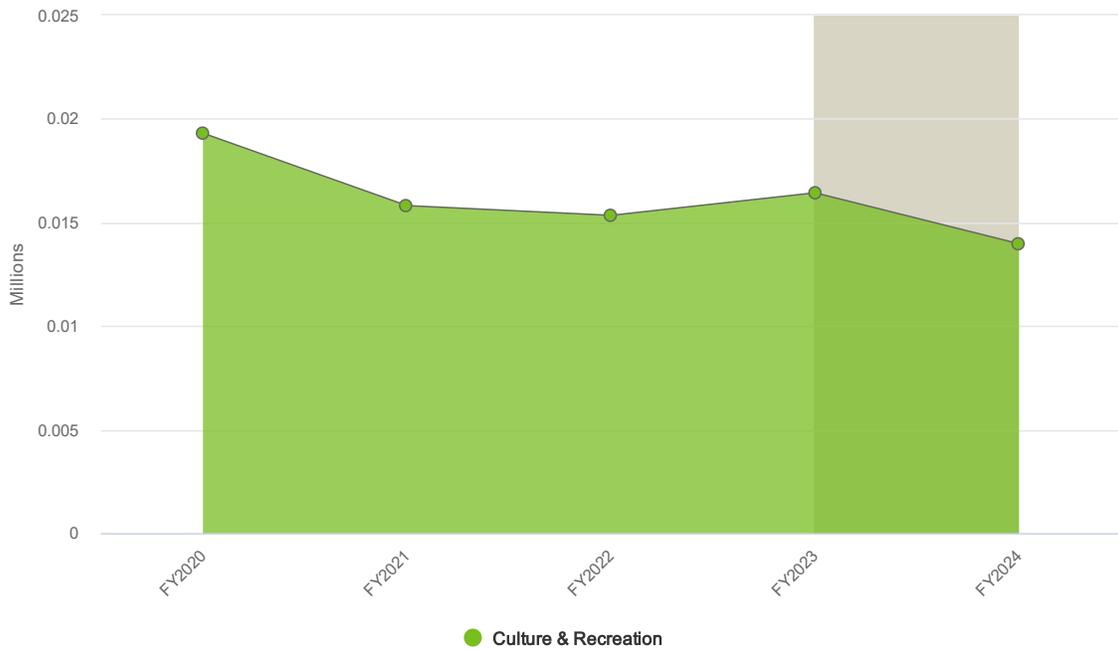


Grey background indicates budgeted figures.

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------------|--------------------|--------------------|--------------------|---|
| Revenue Source | | | | |
| Intergovernmental | | | | |
| Library - Connecticard/ill | \$12,429.00 | \$13,900.00 | \$12,429.00 | -10.6% |
| Total Intergovernmental: | \$12,429.00 | \$13,900.00 | \$12,429.00 | -10.6% |
| Charges for Services | | | | |
| Charge For Services | \$820.06 | \$1,000.00 | \$700.00 | -30% |
| Notary Fees | \$296.20 | \$220.00 | \$220.00 | 0% |
| Total Charges for Services: | \$1,116.26 | \$1,220.00 | \$920.00 | -24.6% |
| Fines & Assessments | | | | |
| Fines On Overdue Books | \$89.98 | \$50.00 | \$120.00 | 140% |
| Lost & Damaged Books/Materials | \$1,706.61 | \$1,260.00 | \$500.00 | -60.3% |
| Total Fines & Assessments: | \$1,796.59 | \$1,310.00 | \$620.00 | -52.7% |
| Total Revenue Source: | \$15,341.85 | \$16,430.00 | \$13,969.00 | -15% |

Revenue by Department

Budgeted and Historical 2024 Revenue by Department



Grey background indicates budgeted figures.

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-----------------------|--------------------|--------------------|--------------------|---|
| Revenue | \$15,341.85 | \$16,430.00 | \$13,969.00 | -15% |
| Total Revenue: | \$15,341.85 | \$16,430.00 | \$13,969.00 | -15% |

Library Services



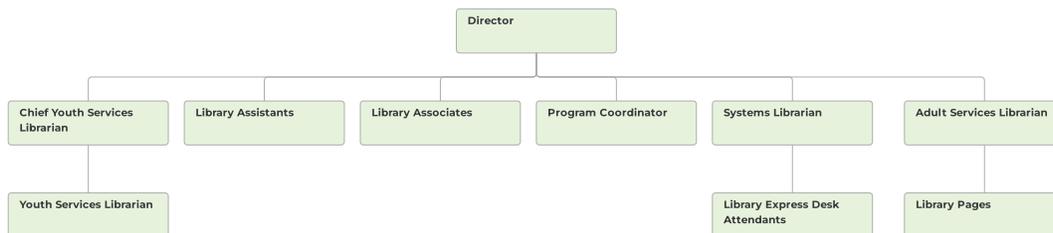
Leslie McDonough
Director

Department Overview

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.

Organizational Chart



Accomplishments FY 2023

- Maintained high quality library services despite the retirement of two key professional staff and the transition to new public service librarians in adult and youth services.
- Librarians completed training and have begun using software designed to ensure collection diversity.
- There were significant upgrades to the library's interior which have resulted in better service to the community, including two quiet study pods funded by an American Rescue Plan Act (ARPA) grant. The aging circulation desk was replaced with a new desk designed by library staff in concert with a local woodworker to meet current library service needs.
- The library property also received a number of upgrades, including an outdoor pavilion (ARPA funds), a new playground, an expanded parking lot, and water piped to the garden.
- Added one hour of public service time per week and provided a consistent opening time by moving to a 9:30 opening every day, without any increase in staffing.



Goals and Objectives

Goal: ♦ Begin the active phase of a collaborative digital literacy initiative (ARPA funds) in concert with the IT department.

Objectives:

- Purchase a specially equipped vehicle for outreach, along with necessary equipment.
- Hire a digital literacy specialist to direct and implement the goal of this grant.
- Participate in a regional grant initiative to fund Affordable Connectivity Program Navigators to provide 1:1 enrollment assistance, run training sessions for library staff and community partners, and conduct direct outreach at community events.

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: ♦ Increase and improve outreach services to the community.

Objectives:

- Based on our experiences with a pilot program at Holinko Estates, library staff will move forward with visits to other housing complexes, public events and public spaces, working in concert with the digital literacy staff. The focus will be on physical access to programs and materials.

Goal: ♦ Increase public service hours at the main branch.

Objectives:

- Open at 9 AM every day, to provide an additional 3 weekly hours in public service time and to better coordinate with the new elementary school opening hours.

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

Library = linkage to Community Life



Trends and Key Issues 2024

Outreach and collaboration will be the themes moving forward into the new fiscal year. Digital literacy has become indispensable, whether to communicate, find employment, be educated, or to socialize. Yet, physical access to programs, books and other materials continues to be one of the most important aspects of library services. The library will work to provide services in both the physical and virtual worlds.



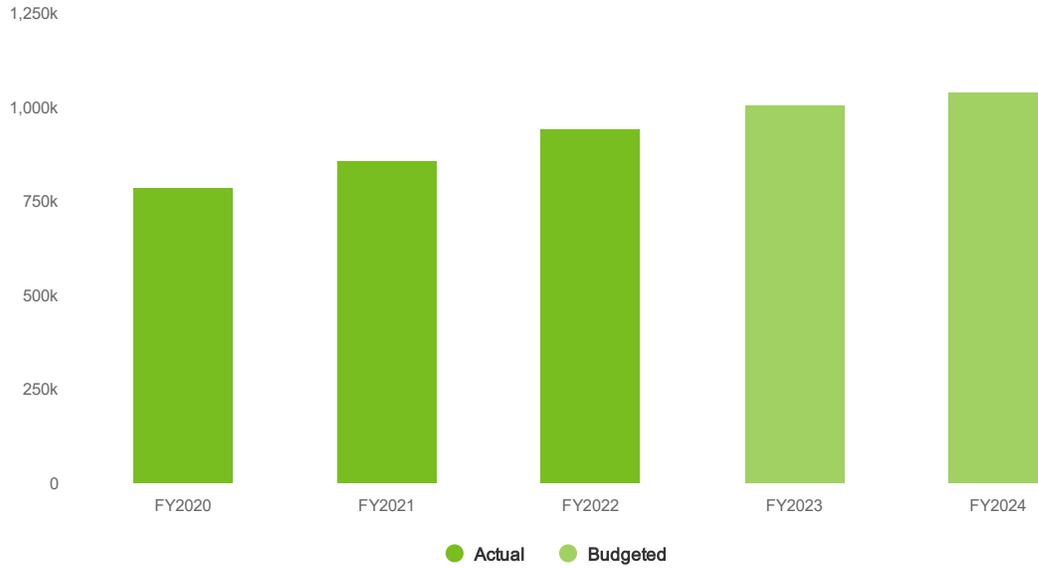
Performance Measures

| Library | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|--------------------|-----------------------|----------------------|
| Circulation | | | |
| Downloadable and e-books circulation | 23,570 | 24,000 | 25,000 |
| Total annual circulation | 177,467 | 180,000 | 183,000 |
| Patrons entering the Library | 39,669 | 47,000 | 50,000 |
| Total Collection Size | | | |
| Total Collection Size | 84,236 | 85,000 | 86,000 |
| Internet Access and Usage | | | |
| Terminals with internet access available to the public at the Library | 5 | 5 | 5 |
| Patrons accessing the internet through Library terminals | 2,464 | 3,000 | 3,500 |
| Patrons using Wi-Fi at the Library | 9,815 | 15,000 | 18,000 |
| Database Sessions | 1,503 | 1,600 | 1,700 |
| Programming | | | |
| Youth programs offered | 71 | 100 | 125 |
| Youth program participants | 1,485 | 2,700 | 3,375 |
| Adult programs offered | 35 | 65 | 75 |
| Adult program participants | 570 | 750 | 900 |
| Outreach programs conducted | 76 | 10 | 150 |
| Outreach program participants | 1,488 | 150 | 2,500 |
| Special community events offered | 9 | 22 | 25 |
| Special community events participants | 605 | 2,100 | 2,500 |
| Total annual program and event attendance | 4,148 | 5,700 | 6,775 |
| Circulation (all other) | 153,897 | 156,000 | 164,775 |

Expenditures Summary

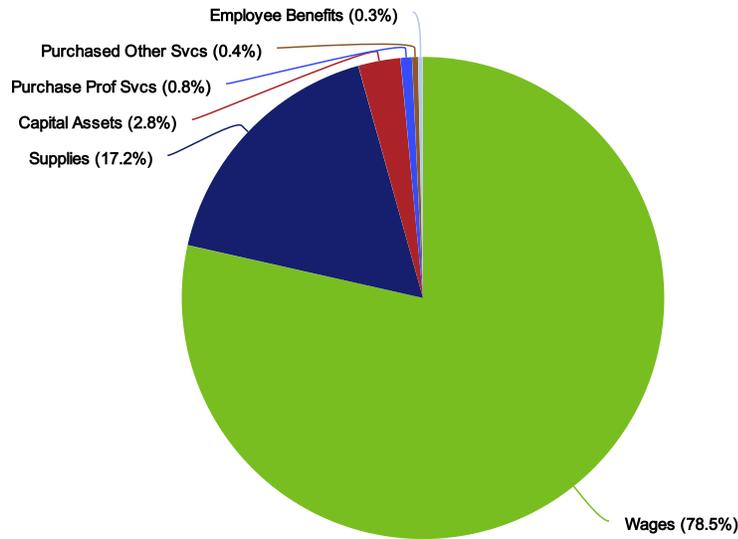
\$1,042,970
\$33,910
(3.36% vs. prior year)

Library Services Proposed and Historical Budget vs. Actual

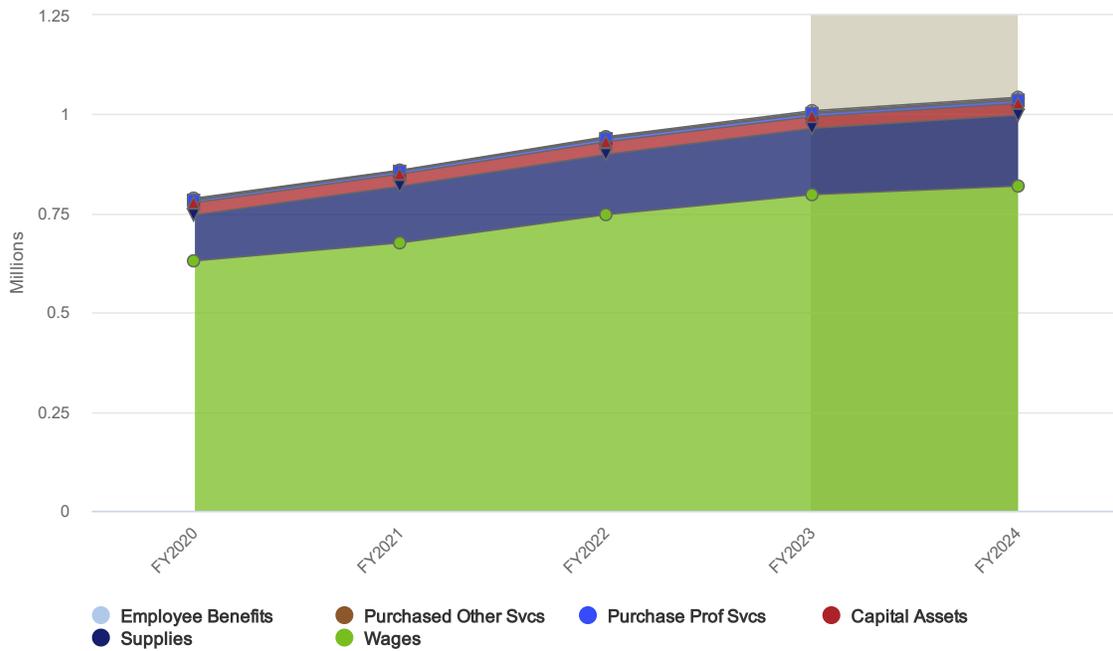


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

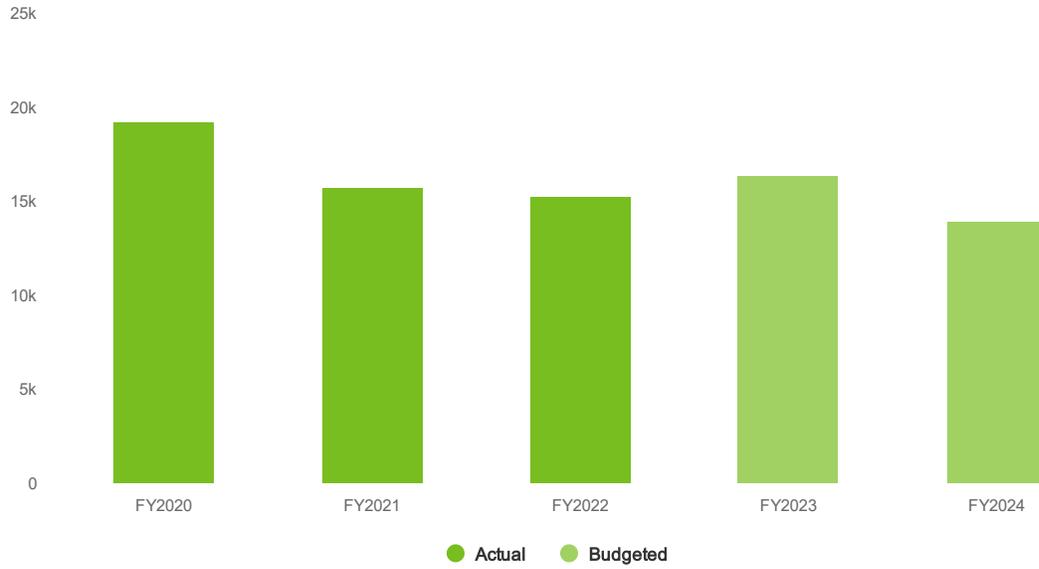
| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Wages | | | | | | |
| Regular Payroll - CSEA | \$160,306.57 | \$164,913.19 | \$172,087.01 | \$179,640.00 | \$184,110.00 | 2.5% |
| Regular Payroll | \$383,966.40 | \$392,418.35 | \$408,533.54 | \$419,380.00 | \$429,620.00 | 2.4% |
| Part-Time (NB) | \$78,098.36 | \$101,599.46 | \$152,010.95 | \$177,270.00 | \$182,960.00 | 3.2% |
| Part-Time Substitutes | \$7,955.04 | \$16,856.92 | \$14,383.12 | \$21,040.00 | \$22,280.00 | 5.9% |
| Total Wages: | \$630,326.37 | \$675,787.92 | \$747,014.62 | \$797,330.00 | \$818,970.00 | 2.7% |
| Employee Benefits | | | | | | |
| Travel/Conference Fees | \$99.00 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Membership Fees/Prof Dues | \$1,170.00 | \$1,212.00 | \$1,410.00 | \$1,580.00 | \$1,640.00 | 3.8% |
| Professional Dev/Learning | \$1,500.00 | \$40.00 | \$475.00 | \$2,000.00 | \$1,500.00 | -25% |
| Mileage Reimbursement | \$319.86 | \$0.00 | \$0.00 | \$200.00 | \$200.00 | 0% |
| Total Employee Benefits: | \$3,088.86 | \$1,252.00 | \$1,885.00 | \$3,780.00 | \$3,340.00 | -11.6% |
| Purchase Prof Svcs | | | | | | |
| Prof & Tech Services | \$5,898.05 | \$6,552.82 | \$7,658.61 | \$7,500.00 | \$8,000.00 | 6.7% |
| Total Purchase Prof Svcs: | \$5,898.05 | \$6,552.82 | \$7,658.61 | \$7,500.00 | \$8,000.00 | 6.7% |

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|---|
| Purchased Other Svcs | | | | | | |
| Postage | \$359.87 | \$265.53 | \$416.32 | \$300.00 | \$300.00 | 0% |
| Contracted Services | \$120.00 | \$408.38 | \$0.00 | \$200.00 | \$200.00 | 0% |
| System Support | \$1,931.79 | \$1,303.79 | \$2,809.79 | \$2,950.00 | \$3,710.00 | 25.8% |
| Total Purchased Other Svcs: | \$2,411.66 | \$1,977.70 | \$3,226.11 | \$3,450.00 | \$4,210.00 | 22% |
| Supplies | | | | | | |
| Library Supplies | \$5,055.08 | \$8,040.44 | \$6,891.29 | \$7,150.00 | \$7,650.00 | 7% |
| Juvenile Books | \$0.00 | \$0.00 | \$2.97 | | \$0.00 | N/A |
| Non Capitalized Equipment | \$2,732.39 | \$7,059.26 | \$4,404.50 | \$4,000.00 | \$4,300.00 | 7.5% |
| Juvenile Materials | \$29,296.68 | \$36,749.43 | \$39,644.36 | \$41,000.00 | \$44,000.00 | 7.3% |
| Adult Materials | \$78,718.07 | \$90,856.43 | \$100,748.36 | \$115,000.00 | \$123,000.00 | 7% |
| Total Supplies: | \$115,802.22 | \$142,705.56 | \$151,691.48 | \$167,150.00 | \$178,950.00 | 7.1% |
| Capital Assets | | | | | | |
| System Support | \$30,950.00 | \$30,950.00 | \$32,068.00 | \$29,850.00 | \$29,500.00 | -1.2% |
| Total Capital Assets: | \$30,950.00 | \$30,950.00 | \$32,068.00 | \$29,850.00 | \$29,500.00 | -1.2% |
| Total Expense Objects: | \$788,477.16 | \$859,226.00 | \$943,543.82 | \$1,009,060.00 | \$1,042,970.00 | 3.4% |

Revenues Summary

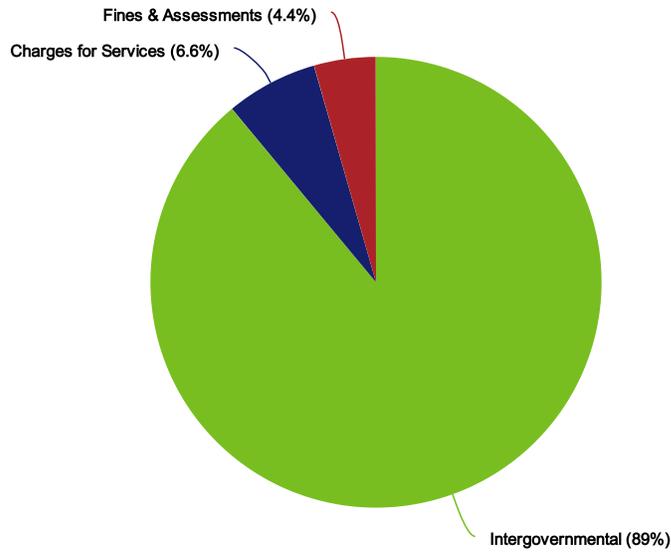
\$13,969 -\$2,461
 (-14.98% vs. prior year)

Library Services Proposed and Historical Budget vs. Actual

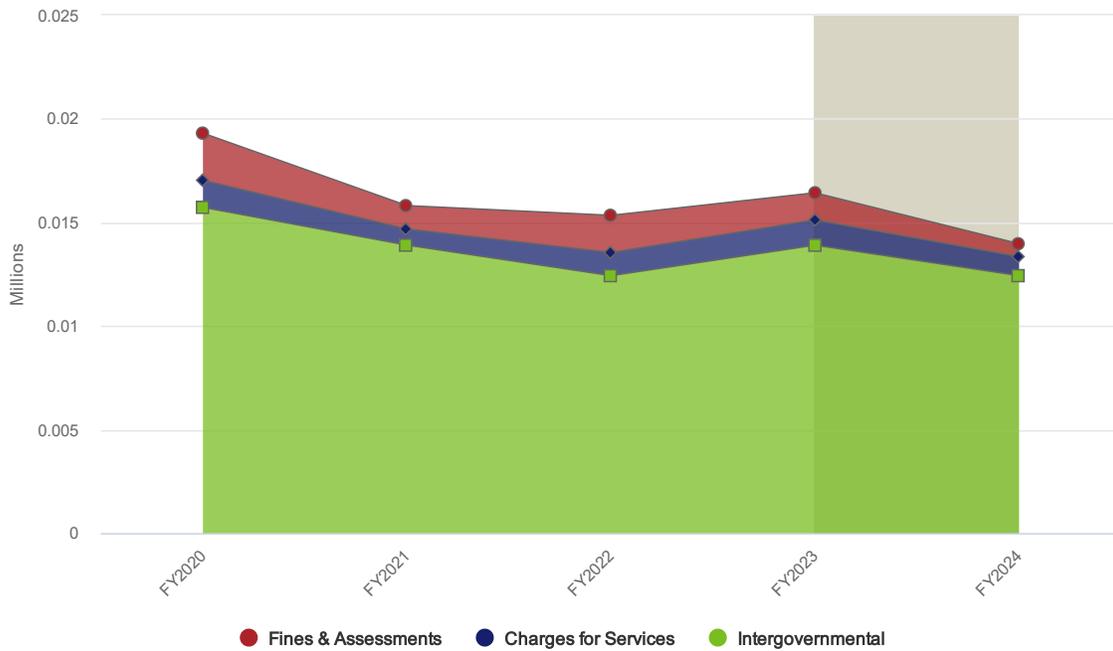


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|
| Revenue Source | | | | | | |
| Intergovernmental | | | | | | |
| Library - Connecticut/ill | \$15,727.00 | \$13,903.00 | \$12,429.00 | \$13,900.00 | \$12,429.00 | -10.6% |
| Total Intergovernmental: | \$15,727.00 | \$13,903.00 | \$12,429.00 | \$13,900.00 | \$12,429.00 | -10.6% |
| Charges for Services | | | | | | |
| Charge For Services | \$1,223.73 | \$642.84 | \$820.06 | \$1,000.00 | \$700.00 | -30% |
| Notary Fees | \$85.00 | \$135.00 | \$296.20 | \$220.00 | \$220.00 | 0% |
| Total Charges for Services: | \$1,308.73 | \$777.84 | \$1,116.26 | \$1,220.00 | \$920.00 | -24.6% |
| Fines & Assessments | | | | | | |
| Fines On Overdue Books | \$846.43 | \$120.17 | \$89.98 | \$50.00 | \$120.00 | 140% |
| Lost & Damaged Books/Materials | \$1,427.10 | \$1,010.04 | \$1,706.61 | \$1,260.00 | \$500.00 | -60.3% |
| Total Fines & Assessments: | \$2,273.53 | \$1,130.21 | \$1,796.59 | \$1,310.00 | \$620.00 | -52.7% |
| Total Revenue Source: | \$19,309.26 | \$15,811.05 | \$15,341.85 | \$16,430.00 | \$13,969.00 | -15% |

Staffing

**Town of Mansfield
Department: Library Services**

| Description | FY 19/20 Actual | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Amended | FY 23/24 Proposed | Incr/ (Decr) |
|-------------------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------|
| Positions: | | | | | | |
| 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 | 2.02 | 2.02 | 2.02 | 2.02 | - |
| Express Desk Attend | | 1.46 | 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 | 0.29 | - |
| Total Full Time Equiv. | 11.70 | 13.26 | 13.26 | 13.26 | 13.26 | - |
| | | | | | | |
| Paid from Other Funds | 1.04 | 1.04 | 0.50 | | | - |
| Paid from General Fund | 10.66 | 12.22 | 12.76 | 13.26 | 13.26 | - |

Contingency

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.”

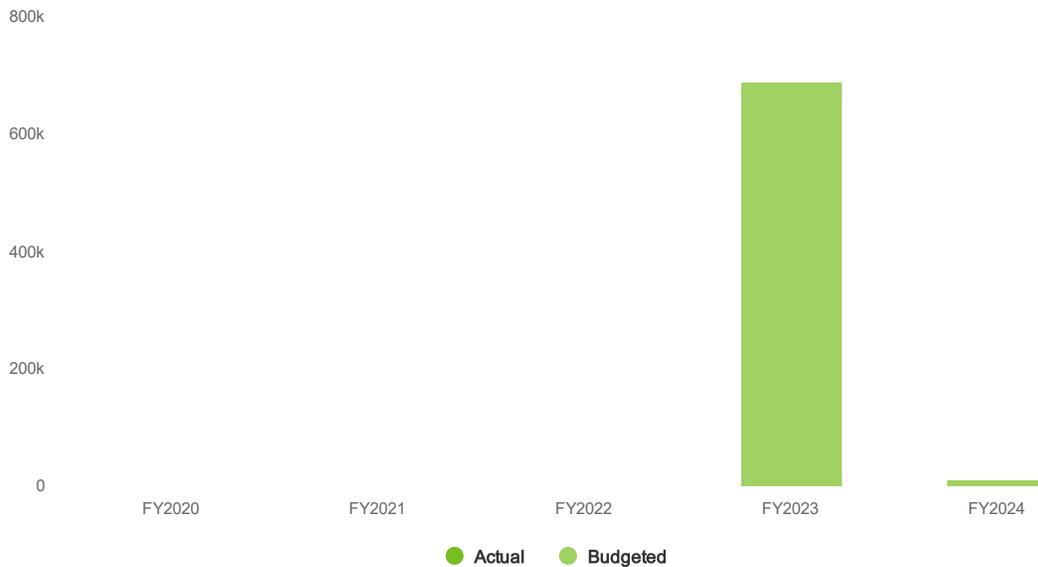
This year’s appropriation primarily provides for unsettled employment contract costs.

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.

Expenditures Summary

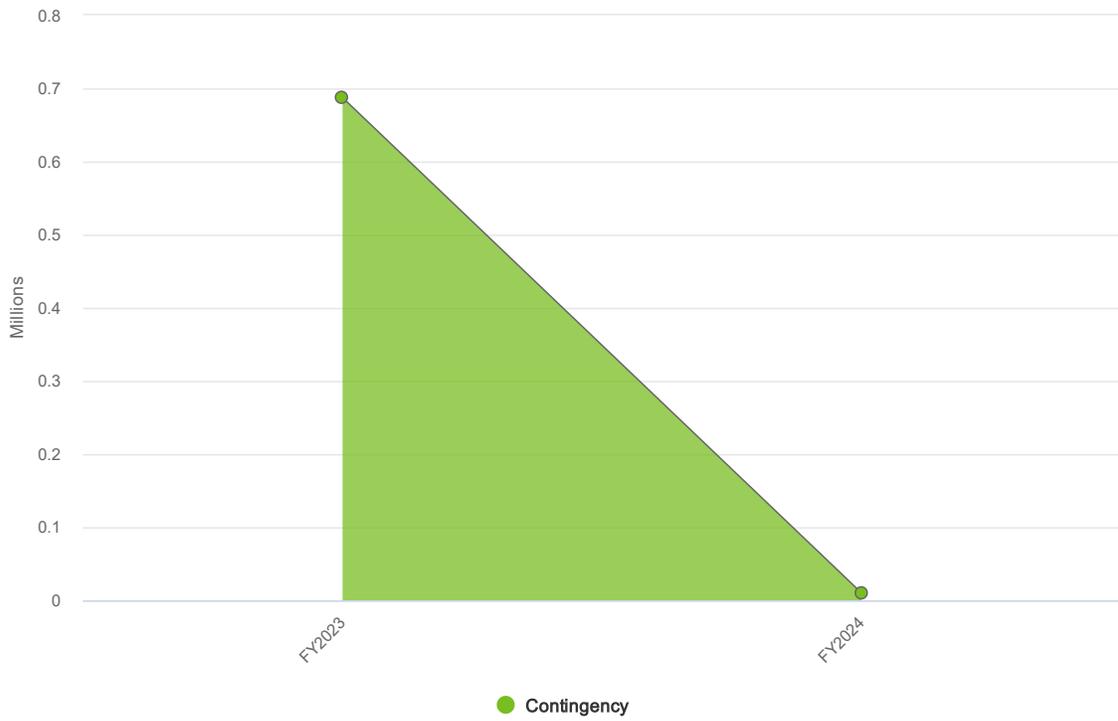
\$10,000 **-\$677,350**
(-98.55% vs. prior year)

Contingency Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function



| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------------------|----------------|----------------|----------------|---------------------|--------------------|---|
| Expenditures | | | | | | |
| Contingency | | | | | | |
| Contingency | | | | | | |
| Contingency | \$0.00 | \$0.00 | \$0.00 | \$687,350.00 | \$10,000.00 | -98.5% |
| Total Contingency: | \$0.00 | \$0.00 | \$0.00 | \$687,350.00 | \$10,000.00 | -98.5% |
| Total Contingency: | \$0.00 | \$0.00 | \$0.00 | \$687,350.00 | \$10,000.00 | -98.5% |
| Total Expenditures: | \$0.00 | \$0.00 | \$0.00 | \$687,350.00 | \$10,000.00 | -98.5% |

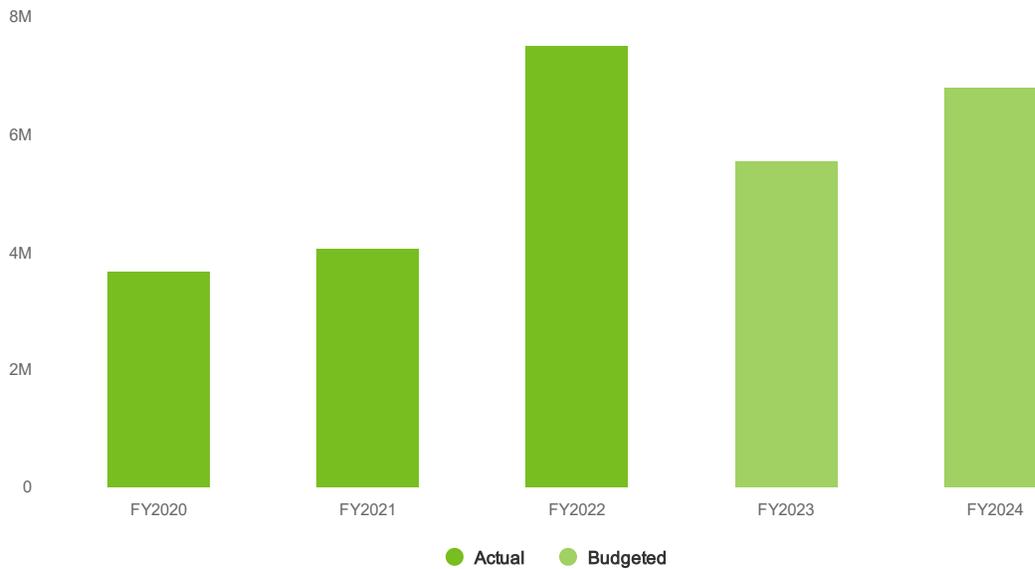
Other Financing Uses

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

Expenditures Summary

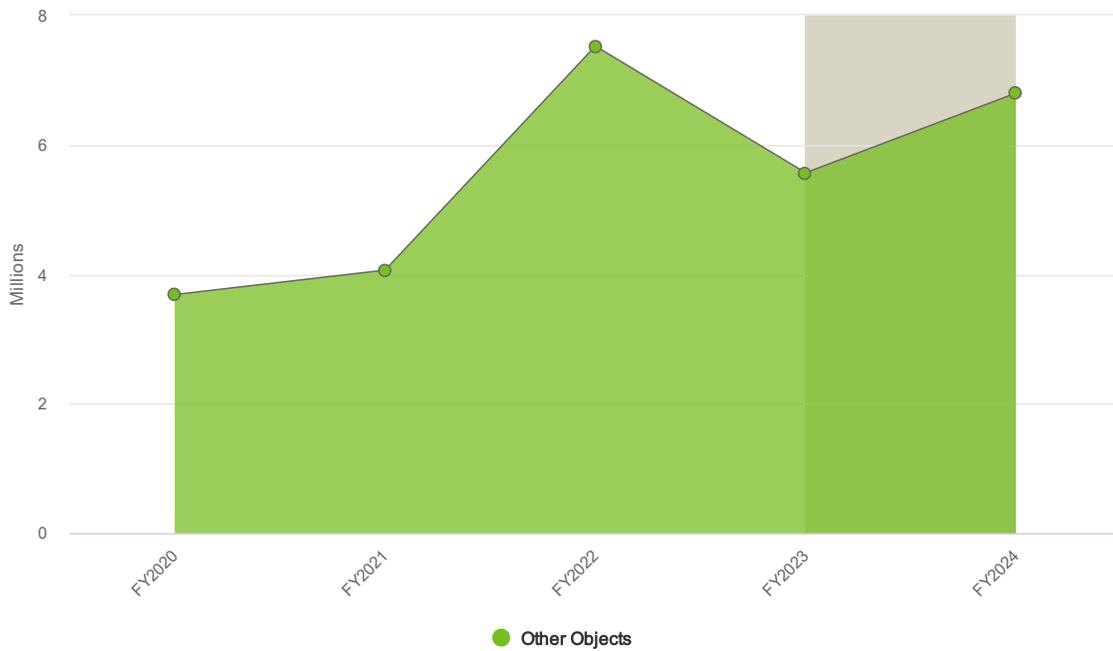
\$6,797,550 **\$1,230,860**
(22.11% vs. prior year)

Other Financing Uses Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2020 Actuals | FY2021 Actuals | FY2022 Actuals | FY2023 Amended | FY2024 Proposed | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|
| Expense Objects | | | | | | |
| Other Objects | | | | | | |
| Recreation - Bicentennial Pond | \$377,000.00 | \$0.00 | \$0.00 | | \$0.00 | N/A |
| Other Operating | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$15,000.00 | \$15,000.00 | 0% |
| Other Operating-Revaluation | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$25,000.00 | 0% |
| Other Operating-Downtown Partn | \$150,000.00 | \$150,000.00 | \$150,000.00 | \$160,000.00 | \$175,000.00 | 9.4% |
| Parks & Recreation Fund | \$581,020.00 | \$1,015,030.00 | \$802,830.00 | \$683,800.00 | \$738,650.00 | 8% |
| CNR | \$0.00 | \$0.00 | \$150,000.00 | | \$0.00 | N/A |
| Trf Out to Cap Projects Fund | \$1,872,380.00 | \$1,882,250.00 | \$5,360,000.00 | \$3,080,000.00 | \$3,983,900.00 | 29.3% |
| Storrs Center Reserve | \$115,000.00 | \$117,750.00 | \$63,310.00 | | \$0.00 | N/A |
| Debt Service Fund | \$410,250.00 | \$700,000.00 | \$730,000.00 | \$1,361,390.00 | \$1,600,000.00 | 17.5% |
| Medical Pension Trust Fund | \$0.00 | \$5,400.00 | \$65,000.00 | \$65,000.00 | \$80,000.00 | 23.1% |
| Cemetery Fund | \$20,000.00 | \$22,500.00 | \$22,500.00 | \$26,500.00 | \$30,000.00 | 13.2% |
| Transit Services Fund | \$130,170.00 | \$140,000.00 | \$150,000.00 | \$150,000.00 | \$150,000.00 | 0% |
| Total Other Objects: | \$3,685,820.00 | \$4,062,930.00 | \$7,523,640.00 | \$5,566,690.00 | \$6,797,550.00 | 22.1% |
| Total Expense Objects: | \$3,685,820.00 | \$4,062,930.00 | \$7,523,640.00 | \$5,566,690.00 | \$6,797,550.00 | 22.1% |

EDUCATION

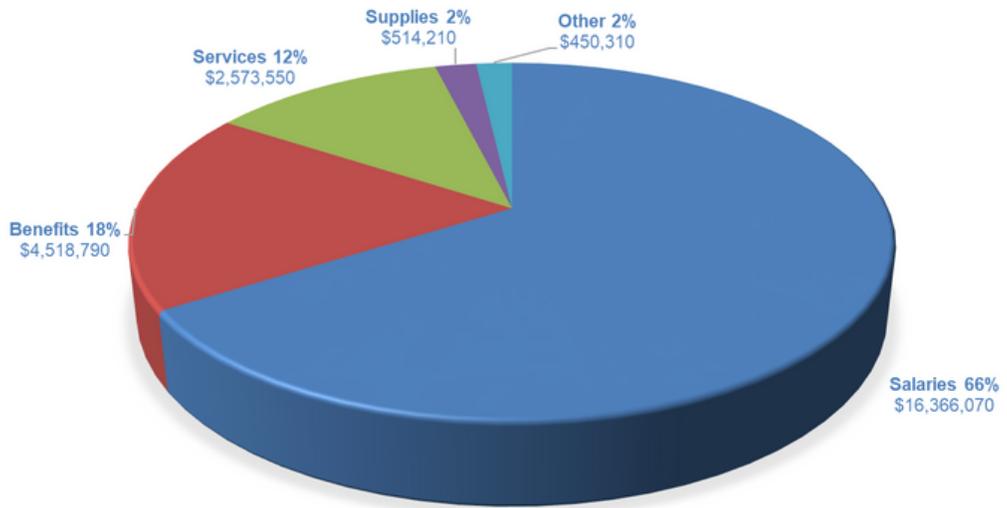
MANSFIELD BOARD OF EDUCATION

PROPOSED 2023-2024 BUDGET

The proposed budget for the Mansfield Board of Education for 2023-2024 is \$24,801,880. It represents a 3.5% increase over the current year. Of the total, salaries and benefits increased by \$1,045,680 or 5.3%. Salaries and benefits account for approximately 84.2% of the total budget. All other expenditures decreased by \$207,090 or 5.0%. A comparison of the FY 2022-2023 to 2023-2024 budget follows:

| | 2021-2022 | 2022-2023 | 2023-24 | Increase/ | Percent |
|--|---------------|---------------|-----------------|------------|---------|
| | Actual | Budget | Proposed | (Decrease) | Change |
| Salaries & Benefits | | | | | |
| Certified Salaries | \$ 10,965,477 | \$ 11,385,930 | \$ 12,056,020 | \$ 670,090 | 5.9% |
| Non-Cert. Salaries | 4,254,623 | 4,143,610 | 4,310,050 | 166,440 | 4.0% |
| Sub-total Salaries | | | | | |
| | 15,220,100 | 15,529,540 | 16,366,070 | 836,530 | 5.4% |
| | 4,383,054 | 4,309,640 | 4,518,790 | 209,150 | 4.9% |
| Benefits | | | | | |
| Sub-total Salaries & Benefits | 19,603,154 | 19,839,180 | 20,884,860 | 1,045,680 | 5.3% |
| Operating Expenses | | | | | |
| Prof & Tech Services | 773,690 | 848,880 | 829,030 | (19,850) | (2.3%) |
| Purchased Property Services | 97,634 | 96,000 | 91,500 | (4,500) | (4.7%) |
| Repairs | 127,120 | 83,730 | 62,950 | (20,780) | (24.8%) |
| Rentals | - | 340 | 100 | (240) | (70.6%) |
| Tuition | 376,655 | 367,000 | 241,000 | (126,000) | (34.3%) |
| Insurance | 84,733 | 97,830 | 89,760 | (8,070) | (8.2%) |
| Other Purchased Services | 1,476,660 | 1,637,195 | 1,653,020 | 15,825 | 1.0% |
| Instructional Supplies | 232,599 | 267,785 | 273,780 | 5,995 | 2.2% |
| School & Library Books | 79,409 | 86,710 | 66,660 | (20,050) | (23.1%) |
| Office Supplies | 26,429 | 34,370 | 33,220 | (1,150) | (3.3%) |
| Energy | 502,870 | 303,080 | 280,000(23,080) | | (7.6%) |
| Building Supplies | 6,708 | 37,000 | 36,000 | (1,000) | (2.7%) |
| Other Supplies | 128,489 | 112,110 | 104,550 | (7,560) | (6.7%) |
| Equipment & Furniture | 154,217 | 117,050 | 118,950 | 1,900 | 1.6% |
| Miscellaneous Exp & Fees | 15,713 | 35,030 | 36,500 | 1,470 | 4.2% |
| Transfers Out to Other Funds | 320,000 | - | - | - | - |
| Sub-total Operating Expenses | 4,402,926 | 4,124,110 | 3,917,020 | (207,090) | (5.0%) |
| Total Expenditures | \$ 24,006,080 | \$ 23,963,290 | \$ 24,801,880 | \$ 838,590 | 3.5% |

BUDGET COMPONENTS



BUDGET DRIVERS

- Negotiated Salary Agreements
- Health Insurance & Benefits
- Transportation
- Staffing following BOE Class Size Guidelines
- Need to Support SEL and Academic Intervention
- End of ARP/ESSER III Funds (Primary use was to support tutoring & professional learning)
- CSDE Science of Reading Initiative (K-Gr 3)
- Expanded Programs including MES Summer Learning & After School Programs
-

| Major Cost Drivers Increases | Total Cost |
|--------------------------------------|------------|
| Obligated Salary/Benefit Increases | \$762,210 |
| End of ARP/ESSER III Funding | \$130,000 |
| Pupil Transportation | \$47,250 |
| Curriculum & Assessments | \$33,200 |
| Additional Student Support Positions | \$305,030 |
| Expanded Elementary Programs | \$40,000 |

Salaries continue to be a significant driver. The increase in the 23-24 budget in obligated salaries and benefits, without any added positions, equals \$762,210. The proposed positions are 1.7% (\$305,030) of the total contractual salaries and benefits in the 23-24 budget.

| Contractual Salary/Benefit Changes | Total Cost |
|------------------------------------|--------------|
| Proposed FY 23-24 | \$17,877,740 |
| Budget FY 22-23 | \$16,810,500 |
| Increase/(Decrease) | \$1,067,240 |

COST SAVING STRATEGIES

Cost saving strategies have resulted in an overall 5% decrease (\$207,090) in the proposed Operating Expenses within the 23-24 budget. These strategies include the benefits of consolidating the three elementary schools, investing in energy saving technology/strategies, and reducing the use of professional and technical services outside of the district and/or town. In addition, there is a decrease in Team Leader stipends (\$14,500) and a reduction in text books (\$20,050). Many non-salaried increases have been mitigated by a reduction in other areas or the strategic use of other funds to offset costs. The expanded elementary summer learning and after-school programs are supported with reserve funds for this year.

BUDGET HISTORY

| Year | Approved Budget | % Increase/ Decrease |
|---------|-----------------|----------------------|
| 2012-13 | \$20,588,160 | 0.00% |
| 2013-14 | \$20,688,160 | 0.49% |
| 2014-15 | \$21,193,884 | 2.40% |
| 2015-16 | \$22,022,750 | 3.90% |
| 2016-17 | \$22,980,500 | 4.35% |
| 2017-18 | \$23,460,160 | 2.09% |
| 2018-19 | \$23,460,160 | 0.00% |
| 2019-20 | \$23,637,850 | 0.80% |
| 2020-21 | \$23,467,540 | -0.73% |
| 2021-22 | \$24,006,080 | 2.29% |
| 2022-23 | \$23,963,290 | -0.20% |

CAPITAL IMPROVEMENTS

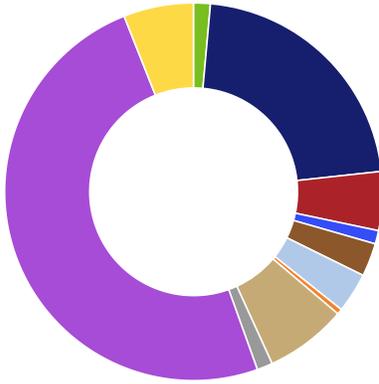
Capital Improvements: One-year Plan

Total Capital Requested

\$5,263,250

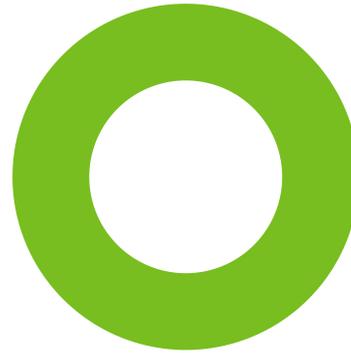
70 Capital Improvement Projects

Total Funding Requested by Department



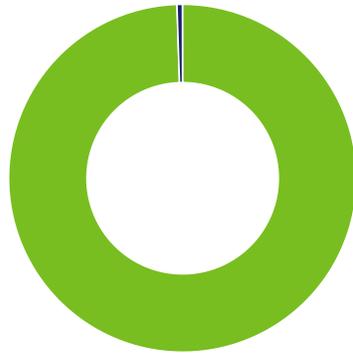
| | |
|---------------------------------------|-----------------------|
| ● Engineering (1%) | \$75,000.00 |
| ● Facilities Management (22%) | \$1,150,000.00 |
| ● Fire & Emergency Service Admin (5%) | \$265,000.00 |
| ● Fire Prevention (1%) | \$60,000.00 |
| ● Information Technology (3%) | \$150,000.00 |
| ● Municipal Management (3%) | \$180,000.00 |
| ● Municipal Mgmt/Human Resources (0%) | \$25,000.00 |
| ● Planning/Zoning Inland/Wetland (7%) | \$368,250.00 |
| ● Public Works Admin (1%) | \$70,000.00 |
| ● PW Admin/Super/Operations (49%) | \$2,605,000.00 |
| ● Recreation (6%) | \$315,000.00 |
| TOTAL | \$5,263,250.00 |

Total Funding Requested by Source



| | |
|---------------------------|-----------------------|
| ● Funding Source 1 (100%) | \$5,327,250.00 |
| TOTAL | \$5,327,250.00 |

Capital Costs Breakdown



| | |
|--------------------------|-----------------------|
| ● Capital Costs (99%) | \$5,263,250.00 |
| ● Operational Costs (1%) | \$27,200.00 |
| TOTAL | \$5,290,450.00 |

Cost Savings & Revenue Breakdown

There's no data for building chart

Planning/Zoning Inland/Wetland Requests

| Itemized Requests for 2024 | |
|--|------------------|
| Affordable Housing Trust Fund Contribution | \$100,000 |
| Affordable Housing Trust Fund Contribution | |
| Interactive Zoning Map Software | \$8,250 |
| Interactive Zoning Map Software | |
| Plan of Conservation and Development 10-Year Update | \$110,000 |
| Professional and Technical Services to assist Planning and Zoning Commission in completing the statutorily required 10-year update to the Town's Plan of Conservation and Development (POCD). This is a future year project for FY23/24. | |
| Positioning & Marketing Development Plan Implementation | \$50,000 |
| Continue with tactics to create and reinforce Mansfield's brand position as: Your Place to Grow. Market Mansfield as an attractive place to live, do business, visit, and learn through all forms of media, public relations, and... | |
| Wayfinding and Signage Implementation | \$100,000 |
| Implement Town's comprehensive Wayfinding and Signage Plan, expected to be completed in the third/fourth quarter of FY2022-2023. Following best industry practices, the implementation will be phased through several fiscal years.... | |
| Total: \$368,250 | |

Recreation Requests

Itemized Requests for 2024

| | |
|--|------------------|
| Aquatic Invasive Control Management | \$10,000 |
| <p>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...</p> | |
| Begin Replacement of Park Signs | \$20,000 |
| <p>Many of the Town's park signs are over 20 years old and in disrepair. This project will continue with a phased-in plan of replacing signs and supporting the 2022 town wayfinding plan.</p> | |
| Community Center Aquatic Area Improvements (Storage, Gates, Deck Shower, and Recreation Equipment) | \$15,000 |
| <p>The swimming pool deck has several large pieces of athletic and recreational equipment that are encroaching upon customers' common space, creating concerns about safety, damaged equipment and general aesthetics. The addition of...</p> | |
| General Parks Improvements | \$35,000 |
| <p>The Town's park system is aging but, at the same time, is experiencing increased use. Identified park equipment and infrastructure are well used, vandalized, and/or beyond life expectancy. Typical annual replacement and repair items...</p> | |
| Improvement and Maintenance of Park Amenities | \$175,000 |
| <p>The completion of the Parks and Recreation Master Plan is anticipated to conclude in the fall of 2023. The planning process includes a focus on community engagement to assist staff with identifying short term (1-3 years) and longer term park...</p> | |
| Open Space Acquisition | \$20,000 |
| <p>To continue to build a reserve fund for purchase and maintaining open space. Land purchasing adheres to an established open space selection criteria for the orderly acquisition of open space and supports the Town's Plan of Conservation...</p> | |
| Playground Replacement and Repair | \$40,000 |
| <p>There are currently 4 playscapes in town parks, not including the school playscapes. Recently, the playscapes at Bicentennial Pond (2014) and Sunny Acres Park (2012) and the Mansfield Library (2022) were replaced because they were over 20 years...</p> | |
| Total: \$315,000 | |

PW Admin/Super/Operations Requests

Itemized Requests for 2024

Bucket Loader **\$125,000**

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 second half of the replacement cost. The first half was funded in the current fiscal year budget.

Equipment for new drainage crew to include medium dump truck with plow **\$120,000**

The current fiscal year added 2 out of 3 crew members for a new drainage crew. No equipment was added. This request is to add the equipment needed for the third drainage crew to perform their work. Equipment includes a medium dump truck with plow...

Guide Rail Improvements or Replacement **\$75,000**

Wood poles and wire rope guide rails need to be improved with metal beam rail. Older/damaged metal guide rails need to be replaced with new ones. Areas that need guide rail but currently do not have any will also be considered for installation of...

Large Dump Truck with plow **\$140,000**

Replacement of one of the Department's nine front-line dump/plow trucks to include new plow and salt distribution system. Will replace M-5, a 2009 Peterbilt with over 85,000 miles. This is the second half of the replacement cost. The first...

Medium Dump Truck **\$35,000**

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...

Pickup Truck **\$45,000**

Replacement of one of the Department's pickup trucks with plow. This truck is one of the workhorse vehicles of the Town. Used daily for all tasks from snow plowing to small hauling operations. Replacing M-4, a 2013 Ford F350 with 76,077...

Road Resurfacing /Drainage **\$1,840,000**

Resurfacing 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...

Skid Steer **\$70,000**

Replacement of one of the Department's skid steers which is a highly versatile machine used for plowing walkways and supporting road projects.

Transportation/Walkways **\$80,000**

Funds 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...

Trees **\$75,000**

Funds for tree removal, planting or both. As a result of the emerald ash borer, sponge 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...

Total: \$2,605,000

Engineering Requests

Itemized Requests for 2024

| | |
|-------------------------------------|-----------------|
| Downtown Storrs Improvements | \$25,000 |
|-------------------------------------|-----------------|

Continue to replace crosswalks, sidewalks and curbing in Downtown Storrs that are subjected to large vehicle traffic.

| | |
|-----------------------------------|-----------------|
| Road Resurfacing Cape Seal | \$50,000 |
|-----------------------------------|-----------------|

Resurface selected neighborhood roads with a Cape Seal. A contractor will do all this work. A Cape Seal combines the benefits of two treatments, a rubber chip seal and micro surfacing, to give roads a comprehensive facelift. Cape Seals can add a...

Total: \$75,000

Public Works Admin Requests

Itemized Requests for 2024

| | |
|-----------------------------------|-----------------|
| Sidewalk/walkway Equipment | \$70,000 |
|-----------------------------------|-----------------|

The Department maintains many sidewalks/walkways and the list will get longer with the addition of Maple Road complete street and the Downtown Pedestrian Loop Closure projects. Better attachments are needed to improve efficiency due to an increase...

Total: \$70,000

Municipal Management Requests

Itemized Requests for 2024

| | |
|---------------------------|-----------------|
| Animal Control Van | \$35,000 |
|---------------------------|-----------------|

The replacement of M-36, the 2012 Ford Connect van used by animal control to transport animals.

| | |
|---|-----------------|
| DEI+B Organizational Assessment and Management Team Training | \$15,000 |
|---|-----------------|

In recognition of the Town Council's deep commitment to embrace and institutionalize the principles of diversity, equity, inclusion and belonging, the Town Manager is proposing funding to enable the Town of Mansfield to retain the services of...

| | |
|----------------------------------|-----------------|
| Fleet vehicle replacement | \$30,000 |
|----------------------------------|-----------------|

Replacing one of the town's general government vehicles (of which there are 10 assigned to the various Town departments), M-60 is a 2013 Chevy Volt assigned to the Library.

| | |
|--|------------------|
| Municipal Facilities Upgrades - Schematic Design Services | \$100,000 |
|--|------------------|

This will represent the next phase of a project that began with a comprehensive needs assessment and programmatic use study of 12 different municipal facilities (funded in FY 21/22 using CIP funds, and in FY 22/23 using a combination of CIP and...

Total: \$180,000

Facilities Management Requests

Itemized Requests for 2024

EOS Depot Campus **\$5,000**

The State has mandated inspections this calendar year for all schools. They have not detailed what they will be having school systems look at. To be proactive we are budgeting some funds to help cover the costs of inspections.

EOS Depot Campus Front and Side Stair repairs **\$4,000**

The weather and the elements have deteriorated the cement stairs. These funds would be used to make repairs to the weathering.

Fire Station 207 **\$25,000**

To convert the electric baseboard heat and window a/c units over to energy efficient heat pump units. These improvements should help in reducing the energy foot print for this building.

Fire Station 307 **\$45,000**

These funds would be used to pay for further renovations in the basement area, locker room, bathrooms and office areas. It would be used to pay for the renovations.

Hanging Heater Dog Kennels **\$4,000**

To replace the older heater which is at its life expectancy, replace prior to failure

Lenard Hall Acoustical Sound Panels **\$10,000**

To install acoustical sound panels to help with noise sound carry over.

Library Auditorium Chair Replacement **\$15,000**

There are about 50 chairs to replace with a bit more comfortable chairs in the auditorium. They would also provide handles to help people with disabilities. The price is at \$200 to \$300 per chair.

Library Roof Replacement **\$60,000**

This would replace a roof that is 21 years old and past its expected life. This would also allow for us to look at adding solar to the building. We would replace gutters and repair wood trim. The plan is to build up funds to complete the work in...

MCC Acid wash main pool and refill also therapy pool **\$19,000**

This maintenance is needed to keep the pool looking good and clean. They drain the water out, do a complete wash with acid and rinse, then refill the pool with fresh water. This would also include the Therapy pool.

MCC Architect study for second floor barrier **\$15,000**

To evaluate installing a barrier between the first and second floor top of the front stairwell. It was recommended to install a barrier between the two levels by HVAC professionals who looked into floor condensation issues.. This is to look...

MCC Blind Replacement **\$8,000**

To replace blinds in the office area as well as the child care and teen center with shades. Blinds are difficult to keep clean, they also malfunction. These funds would replace them with a modern shade system.

MCC Floor Replacement **\$10,000**

These funds would be to replace carpeting in the office conference room suite. The carpet in these areas is original to when the building opened and is past its useful life.

MMS Renovations to the third floor **\$365,000**

The intent is to cover the costs of starting a multiyear project to start renovations at the Middle School with the correct level of support. Most work can be accomplished in a multi-year approach. The greater need currently is to start...

| | |
|--|-----------------|
| Nash Zimmer Garage Cameras for the garage | \$25,000 |
| For further Security upgrades, this would give better views of cars on each level for review after an incident. This is a part of getting coverage for the whole garage. These funds would finish the last of what is needed for coverage. | |
| Nash Zimmer Garage Deck sealing | \$80,000 |
| This would allow for cleaning and sealing the parking decks. The cement floors need periodic sealing to help from water penetrating and damaging structure such as the metal in the cement. This is recommended to be done every ten to fifteen years. | |
| Parks Roof Replacement at Southeast Park | \$15,000 |
| The roof is in need of replacement. Based on age and wear. We will look on replacing with a metal roof system. | |
| Paving the Parking Lot | \$10,000 |
| The outside pavement has had a few projects that have cut into the pavement. It has also sustained damage from plowing and use over time. It would help to make the outside safer with less trip hazards as well as a better driving and parking surface. | |
| Security Cameras Bus Garage | \$30,000 |
| We have recently had trouble with cadilatic converters being stolen and would like to avoid that problem at the bus depot. We have in the past had someone mess with oil storage, which caused problems with the buses operating. This work was... | |
| Senior Center ADA Renovations | \$65,000 |
| The Senior Center recently had an ADA compliance audit from the States Attorneys office. We were found to not be in compliance with the entryways as well as the bathrooms. There is an agreement that is being sought that requires the Town to bring... | |
| Town Hall Boiler replacement | \$95,000 |
| These funds would be used to replace the large, not efficient current boiler. The current boiler is thirty years old and is at the end of life. These would save efficiency and should save on yearly fuel consumption they will help the Town reduce... | |
| Town Hall Carpeting | \$10,000 |
| The replacement old carpet through the building. These funds would replace carpeting in one suite. There are three areas left that need new carpeting Facilities, Youth Services and Health Dept areas. This will take another few years of funding. | |
| Town Wide Contingency Projects Monies | \$10,000 |
| For emergency repairs or projects deemed urgent. We have funded this account for repairs or small projects that come up that need funding on an urgent basis. Such items as the water main line repairs at the MCC or a grease trap for Senior Center... | |
| Town Wide Custodial Equipment Replacement | \$5,000 |
| Equipment is out dated and getting parts for some pieces of equipment is difficult. These funds are used to replace equipment at various locations throughout the Town. A large floor scrubber will usually cost 8,000 to 10,000. there are six that we... | |
| Town Wide Furniture and Fixtures | \$52,000 |
| 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. This year we... | |
| Town Wide Roof Upkeep General | \$32,000 |
| General repairs to roofs, we have an account that we use to pay for ongoing preventive maintenance and small emergency repairs as needed on Town building roofs. Such things as an ice dam during winter or a tree branch falling and causing a... | |
| Town Wide Security Improvements | \$40,000 |
| For security enhancements in Town buildings. With an ever changing range of needs for improved security, and the advancement of what is available. These funds would be used to address what is needed at various buildings. The funds would also be... | |

| | |
|--|-----------------|
| Town Wide Sewer Snake | \$7,000 |
| This would provide funds for a sewer snake which is needed for drains at our facilities. New technology brings better equipment to help in our need to keep drains open and functioning. | |
| Town Wide Vehicle replacement Electricians Van | \$75,000 |
| These funds would be used to buy a replacement van for our current service van. The service van was bought and is past its useful life as the electrician van. We will replace with a new all-wheel drive transit van. We will repurpose the... | |
| Town Wide Water system replacements and repairs | \$10,000 |
| The need for funds for capital improvements to our water systems has been widely discussed. These funds would help us to keep up with capital needs. Pump replacements, well inspections as well as Tank inspections are required at ten-year... | |
| Transfer Station Heat Pump Unit | \$4,000 |
| To replace the current air conditioner and electric heat in the main office with a higher efficiency heat pump. This new unit will work at lower temperatures as well as run more efficiently. | |
| Total: \$1,150,000 | |

Fire & Emergency Service Admin Requests

| Itemized Requests for 2024 | |
|--|-----------------|
| Communication | \$50,000 |
| This is an on-going program for replacement of communication equipment that has reached the end of its service life, and to address inventory shortages as communication needs have grown. Also, the addition of a generator to the north... | |
| Extrication Equipment | \$55,000 |
| This project is to replace/upgrade extrication equipment on Squad 307. The existing extrication equipment is outdated and cumbersome. The goal is to replace/upgrade to the latest technology, including going from a power/fuel operator to a... | |
| Fire Ponds | \$10,000 |
| Annual on-going funding for this program is 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... | |
| Life Safety Equipment | \$30,000 |
| In addition to Emergency Vehicles, Defibrillators are mandated by state law in schools, fitness centers and other public buildings. This equipment is part of the American Heart Association's chain of survival for cardiac arrest... | |
| Personal Protective Equipment | \$30,000 |
| Replacement of Personal Protective Equipment (PPE) used for structural firefighting needs to occur on a five to ten year cycle, depending on use and exposure to products of combustion and other protective equipment such as station work... | |
| Replacement of Light Rescue 207 | \$50,000 |
| Replacement of Light Rescue 207 (2003-2026) 63,447 | |
| Self Contained Breathing Apparatus | \$40,000 |
| This program is the start of planning to replace the departments Self Contained Breathing Apparatus which is required by OSHA and NFPA. Replacement of Self Contained Breathing Apparatus used... | |
| Total: \$265,000 | |

Fire Prevention Requests

Itemized Requests for 2024

| | |
|-------------------------------------|-----------------|
| Admin Vehicle (Fire Marshal) | \$60,000 |
|-------------------------------------|-----------------|

This is a project to replace the Fire Marshal's vehicle (M-90). The vehicle is a 2017 Ford Explorer with over 95,144 miles. With the department adopting a "clean cab concept", this will allow for the Fire Marshal to carry...

Total: \$60,000

Municipal Mgmt/Human Resources Requests

Itemized Requests for 2024

| | |
|---------------------------------------|-----------------|
| Wage Analysis Study (Townwide) | \$25,000 |
|---------------------------------------|-----------------|

It is approaching a decade since the Town of Mansfield last completed an independent/externally-led wage analysis. This is needed to ensure that the compensation plans being administered to Town employees are economically competitive and keep pace...

Total: \$25,000

Information Technology Requests

Itemized Requests for 2024

| | |
|--|-----------------|
| Technology Capital Infrastructure & Equipment (Municipal Buildings) | \$50,000 |
|--|-----------------|

The CIP for Technology Capital Infrastructure & Equipment in the Municipal Buildings is designated to keep our municipal facilities functional with operable and current infrastructure and equipment. In our municipal...

| | |
|--|------------------|
| Technology Capital Infrastructure & Equipment (Schools) | \$100,000 |
|--|------------------|

The annual CIP for Technology Capital Infrastructure & Equipment at the Schools is a critical component of keeping our school facilities functional and current with operable infrastructure and equipment. At our school facilities, we...

Total: \$150,000



FUND SUMMARIES



Capital Nonrecurring 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 22/23 Accomplishments

FY 2022/23 Accomplishments

- Revenue highlights of the Fund are as follows: General Fund contribution of \$3,080,000; Pequot/Mohegan grant funding of \$179,151; ambulance service fees projected at \$350,000; and other revenue of \$260,500. ♦
- Planned (transferred) use of the Fund is entirely to the Capital Fund for capital projects. ♦

FY 2023/24 Trends & Key Issues

FY 2023/24 Trends & Key Issues

- Revenue proposed for the Fund includes \$3,983,900 from the General Fund.
- The FY 2023/24 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:

- \$4,803,050 to fund capital projects.

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

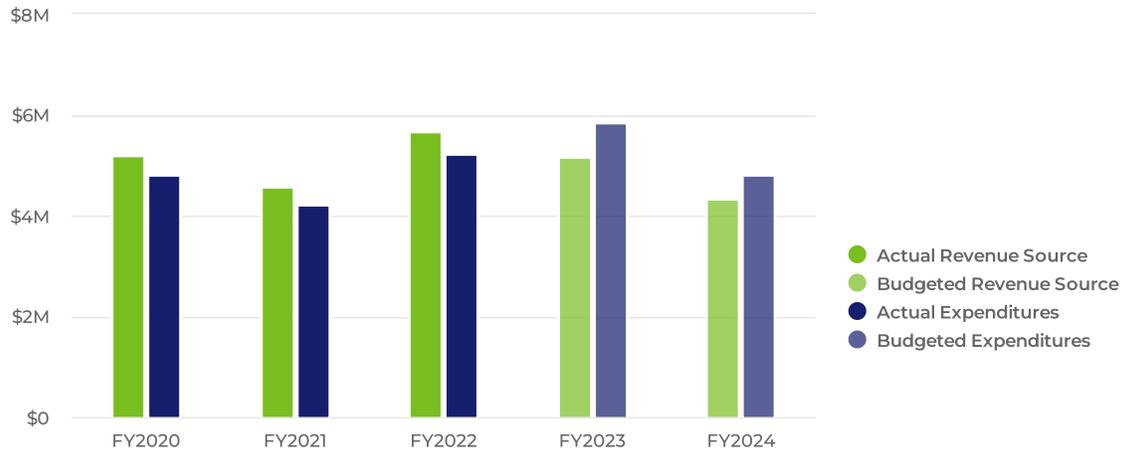
Estimated Revenues, Expenditures and Changes in Fund Balance

| | FY 21/22 | FY 22/23 | FY 22/23 | FY 23/24 | FY 24/25 | FY 25/26 | FY 26/27 | FY 27/28 |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Adopted | Estimated | Proposed | Projected | Projected | Projected | Projected |
| Sources: | | | | | | | | |
| General Fund Contribution | \$ 5,573,310 | \$ 3,080,000 | \$ 3,080,000 | \$ 3,983,900 | \$ 4,400,000 | \$ 4,532,000 | \$ 4,667,960 | \$ 4,808,000 |
| Board Contribution | 270,000 | | | | | | | |
| Ambulance User Fees | 349,496 | 250,000 | 350,000 | 325,000 | 350,000 | 350,000 | 350,000 | 350,000 |
| ARPA Grant | - | | | | | | | |
| Other | 81,463 | | 260,000 | | | | | |
| Sweep of CIP Balances | | | | | | | | |
| Sewer Assessments | 1,825 | 500 | 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 | 179,151 |
| Total Sources | 6,455,245 | 3,509,651 | 3,869,651 | 4,488,551 | 4,929,651 | 5,061,651 | 5,197,611 | 5,337,651 |
| Uses: | | | | | | | | |
| Operating Transfers Out: | | | | | | | | |
| Capital Fund | 5,625,518 | 3,546,780 | 3,806,780 | 4,803,050 | 5,000,000 | 5,150,000 | 5,304,500 | 5,463,640 |
| Capital Fund - SC Overruns | 66,329 | | | | | | | |
| Compensated Absences Fund | | | | | | | | |
| ARPA Special Revenue Fund | 3,771,446 | | | | | | | |
| Total Uses | 9,463,293 | 3,546,780 | 3,806,780 | 4,803,050 | 5,000,000 | 5,150,000 | 5,304,500 | 5,463,640 |
| Excess/(Deficiency) | (3,008,048) | (37,129) | 62,871 | (314,499) | (70,349) | (88,349) | (106,889) | (125,989) |
| Fund Balance/(Deficit) July 1 | 4,086,576 | 1,078,528 | 1,078,528 | 1,141,399 | 826,900 | 756,551 | 668,202 | 561,313 |
| Fund Balance, June 30 | \$ 1,078,528 | \$ 1,041,399 | \$ 1,141,399 | \$ 826,900 | \$ 756,551 | \$ 668,202 | \$ 561,313 | \$ 435,324 |

UPDATED: Of the FY 22/23 Fund Balance, we need to reallocate approximately \$60,000 from vehicle sales back into projects, and approximately \$200,000 in insurance refunds for the fire truck. Estimated Fund Balance at June 30th is \$1.1M Now that GF fund balance is much higher, we don't necessarily need this much in CNR



Summary





Town Aid Fund

The Town Aid Road Fund is a special revenue fund used for the administration of the State of Connecticut Department of Transportation Town Aid Road Program. This program is primarily used for snow removal efforts.

Revenues, Expenditures and Changes in Fund Balance

| | <u>FY 21/22</u> | <u>FY 22/23</u> | <u>FY 22/23</u> | <u>FY 23/24</u> |
|------------------------------------|-------------------|-------------------|-------------------|------------------|
| | <u>Actual</u> | <u>Adopted</u> | <u>Estimated</u> | <u>Proposed</u> |
| Revenues: | | | | |
| Town Aid - Grant | \$ 414,352 | \$ 412,260 | \$ 414,350 | \$ 412,260 |
| Charge for Services | 39,140 | 42,750 | 39,920 | 42,750 |
| Transfer from the General Fund | - | - | - | - |
| Total Revenues | 453,492 | 455,010 | 454,270 | 455,010 |
| Expenditures: | | | | |
| Snow Overtime | 102,204 | 142,000 | 161,815 | 142,000 |
| Chemicals | 121,729 | 262,500 | 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 | 100,000 | 200,000 | 100,000 |
| Total Expenditures | 334,753 | 526,500 | 584,369 | 526,500 |
| Revenues (Over)/Under Expenditures | 118,739 | (71,490) | (130,099) | (71,490) |
| Fund Balance, July 1 | 169,925 | 288,664 | 288,664 | 158,565 |
| Fund Balance, June 30 | \$ 288,664 | \$ 217,174 | \$ 158,565 | \$ 87,075 |



Recreation Program Fund

The Department of Parks and Recreation mission 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 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.

Accomplishments 2023

- Commencement of the Parks and Recreation Master Plan and a Comprehensive Financial Sustainability Strategy to be completed in FY 23-24. ♦
- Oversaw planning, acquisition, and management of Town parks and improvement projects, working collaboratively with several town departments. Some examples include completion of the new playground at the Mansfield Library, the renovation of outdoor basketball court at Sunny Acres Park, resurfacing of the pool deck at Mansfield Community Center, rebuilding of the Southeast Park baseball field.. ♦
- Continued to respond to the increased public interest and use of town parks, trails, playgrounds, athletic facilities, and other outdoor recreation options and provide equitable access to outdoor recreation options. ♦
- Provided increased access to free special events and access to Bicentennial Pond swimming and other facility use at no charge.
- Significantly adjusted operations and services as feasible to maintain fiscal prudence due to COVID-19's impact on revenue projections. ♦
- Implemented Community Center membership structural changes, created new programming and increased promotions and make progress towards reestablishing the Community Center membership base and department-wide programs, events and activities to 2019-20 levels.
- Collaboratively worked with Mansfield Schools for the second consecutive year to secure and manage the 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 management of the Town employee wellness program.
- Collaborated with towns in the region to offer shared staff training and programs for residents. ♦



Trends and Key Issues 2024

The impact of COVID-19 pandemic has been a significant on Parks and Recreation revenue. At the same time, the importance of Town parks, trails, and other outdoor recreation facilities has been highlighted 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 increased investments in outdoor recreation facilities and resources, including capital improvements. Additionally, the department has begun to expand outdoor recreation programs and engaged with residents to develop a master planning process to reflect resident's recreation needs and interests. In response to reduced revenues and increased expenses during COVID-19, including the state-mandated 48.5% minimum wage increase between 2018-2023 and the cascading effect on higher wage positions, along with other increased business costs, staff is actively engaged in the development of a comprehensive financial sustainability strategy. The parks and recreation master plan and financial sustainability strategy are estimated to be completed in the early fall of 2023 and include short-term (1-3 years) and longer-term (4-10 years) plans.

The quality of life for residents also includes indoor activities, programs, and community gathering places. The Mansfield Community Center and Lenard Hall Community School of the Arts are essential resources for residents. There was some strong reengagement of residents in special events, and several program areas with more modest participation growth in other service areas at the mid-point of fiscal year 2022-2023. A continued focus will be on increasing participation and revenue recovery and managing the additional challenges such as a challenging economy. Recognizing the significant economic impacts on families and individual's discretionary income and creating affordable leisure choices for residents will continue to be key issue. Additionally, the continuation of a high percentage of insurance-subsidized community center memberships, such as Silver Sneakers, have created a unique impact on Community Center membership revenues over the past several years. and will continue to be closely evaluated.



Goals and Objectives

Goal: Improve the health and wellness of Mansfield residents. ♦

Objectives:

- Maintain and further develop existing programs, events, facilities and services that support physical, mental and social health of residents.
- Increase Town and regional awareness of community recreation resources such as parks, trails, programs, and facilities by updating Parks and Recreation website.
- 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 Town and regional agencies and departments.

Goal: Improve long-term financial stability and sustainability of the Recreation Program Fund that supports the vision and mission of Mansfield Parks and Recreation. ♦

Objectives:

- Complete and implement a comprehensive financial sustainability plan, including identifying at least three key operational and financial strategies to meet cost recovery goals.
- Develop policy and goals that support the sustainability plan.
- Develop and implement at least three measurable action plan steps that support the sustainability plan.

Goal: Improve playgrounds, parks and preserves, including natural and active recreation areas that meet the needs and interests of all residents.. ♦

Objectives:

- Complete and implement a comprehensive parks and recreation master plan.
- 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 of creating 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 the economic and cultural values of the Town.
- Quarterly review and prioritize potential open space and park property acquisitions.
- Create and update individual management plans for Town open space and park areas.

Goal: Increase program awareness and participation in Community School for the Arts activities and services at Lenard Hall. ♦

Objectives:

- Complete a comprehensive update of CSA web site that increases web site visits by 25% over the current year.
- Establish local and regional partnerships with local schools, non-profit agencies, and artists.
- Expand sponsorship and scholarship funding with private, business and community organizations.
- Increase CSA-specific promotions at the local and regional level, including cross-marketing opportunities, and direct mailings.
- Increase participation in programs and events by 35% over the current year.

Goal: Work with area colleagues and agencies to increase regional cooperation. ♦

Objectives:

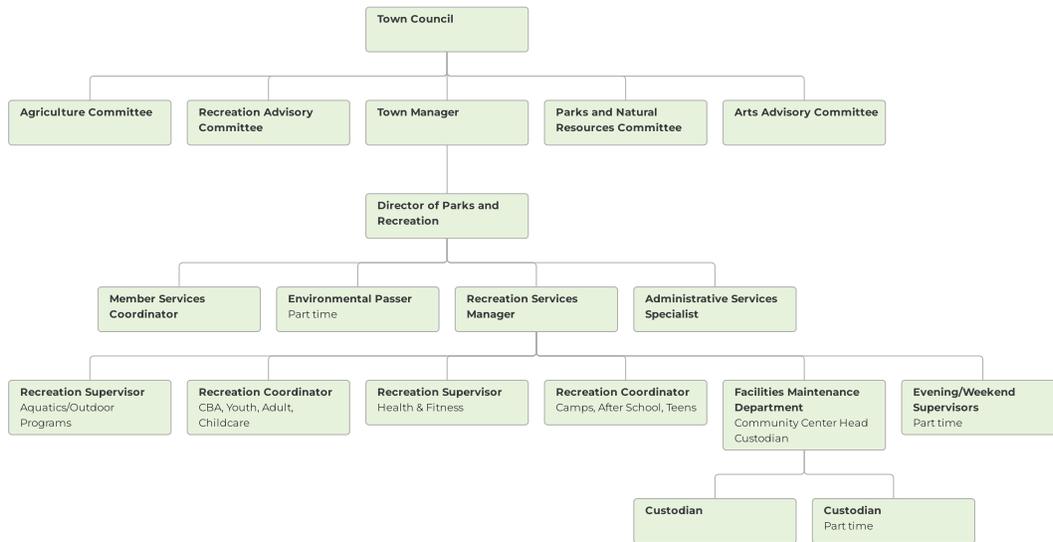
- Meet quarterly with area Parks and Recreation departments to assess and plan seasonal staff training opportunities, generate ideas for equipment and facility sharing and evaluate opportunities to promote area-wide seasonal events.
- Collaborate with Town of Bolton, Coventry, and Tolland to implement 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

◆ 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.*



Performance Measures

| Parks and Recreation | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|-----------------|--------------------|-------------------|
| Parks | | | |
| 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 |
| Recreation | | | |
| Community Center members | 3,452 | 3,450 | 4,090 |
| Community Center memberships | 2,362 | 2,500 | 2,700 |
| Community Center visits | 105,088 | 127,000 | 152,000 |
| Youth programs offered | 183 | 313 | 360 |
| Youth program participants | 1,354 | 1,720 | 1,900 |
| Aquatics programs offered | 1,358 | 309 | 750 |
| Aquatics program participants | 1,845 | 1,000 | 100 |
| Fitness programs offered | 142 | 254 | 260 |
| Fitness program participants | 1,168 | 1,520 | 2,100 |
| Adult programs offered | 59 | 57 | 65 |
| Adult program participants | 212 | 150 | 250 |
| Special community events offered | 18 | 24 | 25 |
| Special community event participants | 1,389 | 1550 | 2000 |
| Community School of the Arts programs offered | 1,021 | 1,504 | 1,700 |
| Community School of the Arts program participants | 332 | 580 | 700 |







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.

Accomplishments 2023

- 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. Over the course of FY2022, the Library Express saw a total of 6,051 visitors and circulated 8,489 items.
- Trained Information Desk Attendants to provide improved desk coverage and information services at NZTC.
- The Nash-Zimmer Transportation Center is serving as a visitor information center along with its library and transportation services. Tracked “use” statistics of the NZTC including visitor questions about downtown businesses, directions, parking and the four bus providers. Over the course of FY2022, staff answered 1,379 questions.
- Upgraded the four TV screens in the NZTC lobby. One display screen now promotes community programs by displaying information about the Transportation Center, Library, Mansfield Community Center and others.
- Displayed the “Building Bridges: Immigrant Stories” art exhibit in the Library Express.
- Worked with PassioGo, 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. ♦
- In May, 2022, Governor Lamont ordered bus fares for riders traveling on public bus systems in Connecticut be suspended. This suspension will continue through March 31, 2023. The staff at the Nash-Zimmer Transportation Center assisted in advertising and promoting this initiative.
- The Nash-Zimmer Transportation Center is currently the second most popular stop on CTtransit’s 913 Express route.
- WRTD debuted PassioGo, a new bus tracking system, which is available, via an app and web browser, to the general public
- Management of UConn’s on-campus shuttle service was successfully transferred to WRTD in the summer of 2022.
- 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.



Trends and Key Issues 2024

By the numbers, there were 11,103 WRTD and UConn riders that specifically used the Nash-Zimmer Transportation Center stop. WRTD's Dial-A-Ride carried 805 Mansfield residents in 2022.

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.

On a positive note, WRTD's service hours have remained strong, despite very challenging staffing issues with operators. WRTD is operating at 60% staffing levels during the continuing national driver shortage.

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.



Goals and Objectives

***Goal:** Develop and implement programs and services for the NZTC that meet the needs of the community. ♦

Objectives:

- Increase ridership for CTtransit and WRTD
- Increase use of the Mansfield Library Express
- Support and promote community programs created by the Nash-Zimmer Transportation Center, Mansfield Library, Mansfield Community Center and others



Statement of Revenues, Expenditures and Fund Balance

| | Actual 21/22 | | Adopted 22/23 | | Proposed 23/24 | |
|--------------------------------------|-----------------------------|------------------|---------------------------------|------------------|-----------------------------|------------------|
| | Nash-Zimmer Transp. Ctr. | WRTD | Nash- Zimmer Transp. Ctr. | WRTD | Nash-Zimmer Transp. Ctr. | WRTD |
| Revenues: | | | | | | |
| Transient Parking Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Rental Income | 14,004 | | 14,000 | | 14,000 | |
| Miscellaneous Income | 130 | | | | | |
| General Fund Contribution | 14,000 | 136,000 | 9,000 | 141,000 | 5,000 | 145,000 |
| Capital Contribution | - | | | | | |
| Total Revenues | 28,134 | 136,000 | 23,000 | 141,000 | 19,000 | 145,000 |
| Operating Expenses: | | | | | | |
| Salaries and Benefits | | | 10,500 | | | |
| Professional & Technical | | | | | | |
| Repairs & Maintenance | | | 1,000 | | 1,000 | |
| Insurance | | | | | | |
| Purchased Services | 6,951 | | 4,000 | | 4,000 | |
| Dial-A-Ride | | 39,825 | | 40,824 | | 42,450 |
| Fixed Route | | 72,403 | | 74,210 | | 77,180 |
| Disabled Transport | | 19,767 | | 20,266 | | 21,070 |
| Pre-paid Fare (Fare-free) | | 1,173 | | 2,000 | | 1,000 |
| Utilities | | | | | | |
| Supplies & Miscellaneous | 834 | | 2,000 | | 2,000 | |
| Other | 3,760 | | 5,000 | | 5,000 | |
| Depreciation | | | | | | |
| Transfer Out to Capital | | | | | | |
| Total Expenses | 11,545 | 133,168 | 22,500 | 137,300 | 12,000 | 141,701 |
| Net Income/(Loss) | 16,589 | 2,832 | 500 | 3,700 | 7,000 | 3,299 |
| Retained Earnings/(Deficit), July 1 | 130,349 | 35,948 | 146,938 | 38,780 | 147,438 | 42,480 |
| Retained Earnings/(Deficit), June 30 | <u>\$ 146,938</u> | <u>\$ 38,780</u> | <u>\$ 147,438</u> | <u>\$ 42,480</u> | <u>\$ 154,438</u> | <u>\$ 45,779</u> |



Enterprise Funds





Solid Waste Disposal Enterprise 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 Casella Waste Systems until 2023 (single-family) and 2025 (multi-family). Assigned staff supports the Town's energy conservation and sustainability efforts.

The Town participates in the Mid Northeast Recycling Operating Committee 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.

Accomplishments 2023

- Managed the multi-family and single-family trash and recycling collection contracts.
- Offered a paper-shredding event at the Transfer Station.
- Continued composting school food scraps off-site at Transfer Station through a DEEP demonstration project.
- Offered pre-order compost bin/rain barrel sale through Enviroworld.
- Organized systems and volunteers to ensure Celebrate Mansfield Festival is a low-waste event
- Collaborated with Youth Services to offer K-12 students Reduce Reuse Poster Contest
- Collaborating with the Product Stewardship Council to educate CT municipalities about the benefits of packaging extended producer responsibility legislation



Trends and Key Issues 2024

The Town will go out to bid for the single-family collection contract, which ends September 30, 2023. If the multi-family contract that went into effect December 2022 is any indicator, there could be an 8% increase. Part of this increase includes a fuel surcharge. The municipal solid waste contract ends June 30, 2023. The Town has been benefiting from a relatively low trash tip fee for many years under the current contract. Based on trash tip fees from Connecticut communities, there could be a sharp rise in costs. This may necessitate an increase in refuse fees.

Hytone Farm, Coventry, is expected to open an anaerobic digester during fiscal year 23/24. An anaerobic digester composts organic material to manage waste and produce electricity. This local resource may open opportunities for the Town for managing waste. When it does open, the Town anticipates going out to bid for compost collection.



Goals and Objectives

Goal: Focus on waste prevention and reuse programs

Objectives:

- Continue quarterly Repair Cafes.
- Expand use of washable food service at K-12 schools.

Goal: Capture residential/commercial food scraps for composting

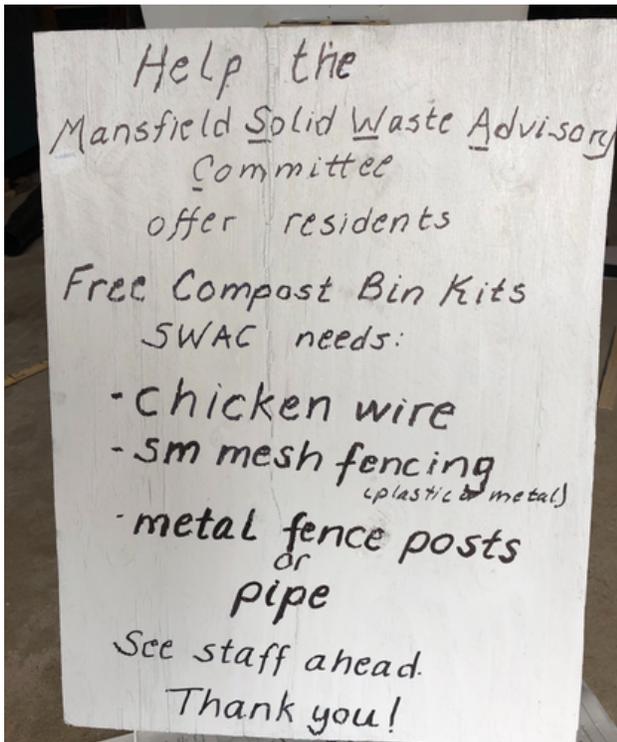
Objectives:

- Go out to bid for residential compost collection service.
- Continue offering compost bins and compost assistance for residents.

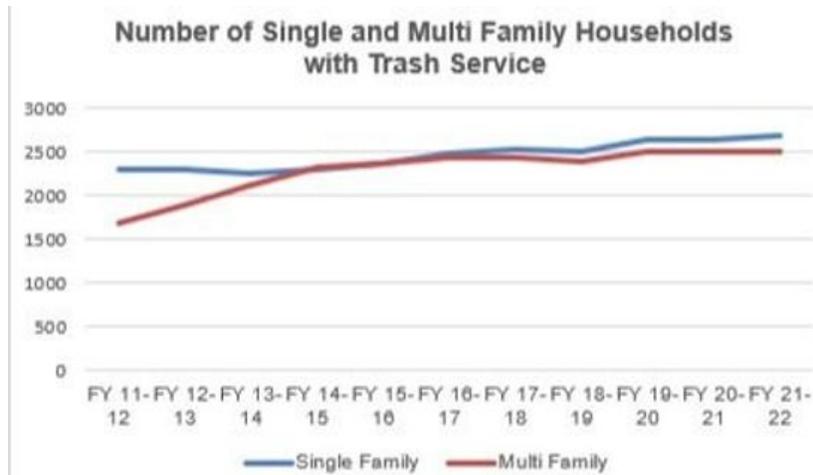
Goal: Work toward Sustainable CT gold certification.

Objective:

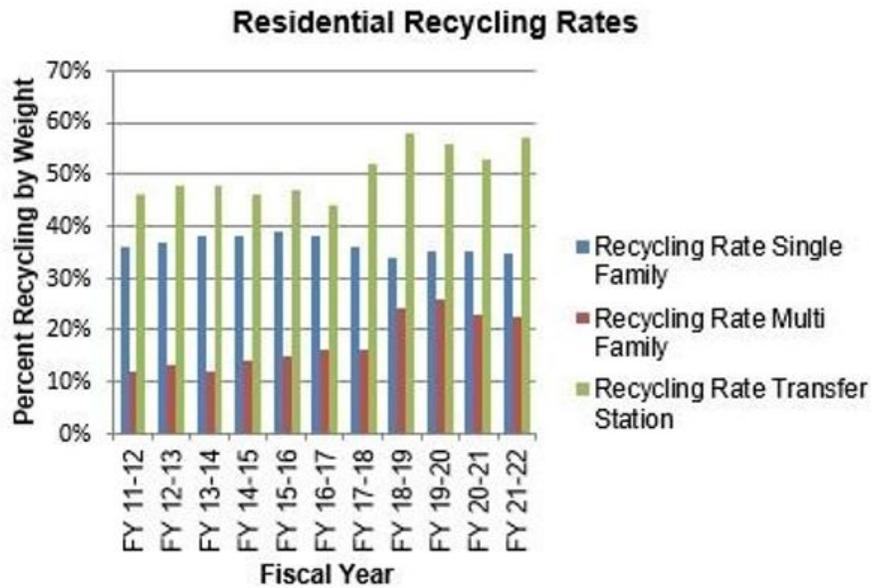
- Engage Sustainability Committee and Solid Waste Advisory Committee in completing certifiable actions.
- Enlist staff and committees/boards to contribute actions.



Number of Single and Multi-Family Households with Trash Service



Residential Recycling Rates



Revenues, Expenditures and Changes in Retained Earnings

| | FY 21/22 Actual | FY 22/23 Adopted | FY 22/23 Estimated | FY 23/24 Proposed |
|---|--------------------|---------------------|-----------------------|----------------------|
| Revenues: | | | | |
| Garbage Collection Fees | \$ 1,262,017 | \$ 1,218,000 | \$ 1,575,340 | \$ 1,500,000 |
| Transfer Station Fees | 126,452 | 134,600 | 117,800 | 120,000 |
| Other | 49,505 | 26,250 | 74,000 | 30,000 |
| Sale of Recyclables | 5,433 | 5,000 | 4,000 | 5,000 |
| Total Revenues | 1,443,407 | 1,383,850 | 1,771,140 | 1,655,000 |
| Operating Expenses: | | | | |
| Tipping Fees | 282,806 | 300,200 | 306,000 | 327,420 |
| Contract Pickup | 650,189 | 621,890 | 678,000 | 813,600 |
| Wage and Fringe Benefits | 277,266 | 288,790 | 288,790 | 300,340 |
| Supplies and Services | 94,312 | 137,500 | 137,500 | 147,130 |
| Equipment/Construction | - | | | |
| Depreciation Expense | 45,442 | 45,440 | 45,440 | 45,440 |
| Total Expenses | 1,350,015 | 1,393,820 | 1,455,730 | 1,633,930 |
| Net Income/(Loss) | 93,392 | (9,970) | 315,410 | 21,070 |
| Retained Earnings/(Deficit), July 1 | 852,963 | 946,355 | 946,355 | 1,261,765 |
| Retained Earnings/(Deficit), June 30 | \$ 946,355 | \$ 936,385 | \$ 1,261,765 | \$ 1,282,835 |



Sewer Operating Enterprise 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.

Accomplishments 2023

- Completed the twelfth 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. ♦
- The first payment for Property benefit assessments for the Four Corners Sewer Project were collected in April 2022 with the second payment billed in April 2023.
- 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. ♦
- Renegotiated the new comprehensive sewer service agreement with UConn providing the Town and University a framework for approval of new connections. ♦
- Utilized a billing vendor for billing and collection services for the UConn collection system.

Trends and Key Issues 2024

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.

The disruptions to supply chains have caused increased prices for chemicals and parts used in the treatment of wastewater. In addition, the University of Connecticut has been more proactive in addressing deferred maintenance on its collection system which is approaching 100 years of age in areas of campus. This has resulted in increased treatment costs for both collection systems.

In the next two 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.

Goals and 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.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Sewer Fund = linkage to Infrastructure; Stewardship and Implementation

UCONN SEWER ENTERPRISE FUND ESTIMATED BUDGETS

| | 2022/23 Adopted | 2023/24 Proposed |
|-------------------------------|--------------------|---------------------|
| OPERATING REVENUES: | | |
| Water/Sewer Charges | \$ 334,000 | \$ 400,800 |
| Sewer Assessments | 206,518 | 197,230 |
| Permit Fees | 250 | 250 |
| Total Operating Revenues | 540,768 | 598,280 |
| | | |
| OPERATING EXPENSES: | | |
| Pump Station Maintenance | 42,795 | 43,000 |
| Water/Sewer Billings | 248,000 | 350,000 |
| Purchased Services & Supplies | 12,160 | 32,650 |
| Debt Service Payment | 236,250 | 228,750 |
| Depreciation | 178,180 | 30,870 |
| Total Operating Expenses | 717,385 | 685,270 |
| | | |
| Operating Income/(Deficit) | (176,617) | (86,990) |
| | | |
| Retained Earnings, July 1 | 704,268 | 527,651 |
| | | |
| Retained Earnings, June 30 | \$ 527,651 | \$ 440,661 |

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.

WILLIMANTIC SEWER ENTERPRISE FUND ESTIMATED BUDGET

| | 2022/23 Adopted | 2023/24 Proposed |
|--|--------------------|---------------------|
| OPERATING REVENUES: | | |
| Sewer Charges | \$ 249,800 | \$ 274,800 |
| Other Revenues | - | 100 |
| Total Operating Revenues | 249,800 | 274,900 |
| | | |
| OPERATING EXPENSES: | | |
| Sewer Billings | 156,800 | 185,000 |
| Purchased Services & Supplies | 3,000 | 2,500 |
| Windham Sewage Treatment Plant Upgrade | 228,324 | 70,000 |
| Depreciation | 14,300 | 14,300 |
| Total Operating Expenses | 402,424 | 271,800 |
| | | |
| Operating Income/(Deficit) | (152,624) | 3,100 |
| Retained Earnings, July 1 | 446,358 | 293,734 |
| Retained Earnings, June 30 | 293,734 | 296,834 |



Internal Service Funds





Health Insurance 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.

Statement of Revenues, Expenditures, and Changes in Fund Balances

| | FY 20/21 Actual | FY 21/22 Actual | FY 22/23 Adopted | FY 22/23 Estimated | FY 23/24 Proposed |
|---|--------------------|--------------------|---------------------|-----------------------|----------------------|
| Revenues: | | | | | |
| Premiums | \$ 7,884,130 | \$ 8,604,330 | \$ 8,523,308 | \$ 8,611,900 | \$8,633,687 |
| Interest Income | 2,693 | - | 1,000 | 40,000 | 40,000 |
| Miscellaneous Income | 24,386 | | | | |
| Transfers In - CNR Fund | | | | | |
| Total Revenues | 7,911,209 | 8,604,330 | 8,524,308 | 8,651,900 | 8,673,687 |
| Expenditures: | | | | | |
| Salaries and Benefits | 110,971 | 107,895 | 115,000 | 115,000 | 115,000 |
| Retention/Access Fees (Admin) | 425,597 | 489,325 | 380,780 | 380,780 | 360,457 |
| Employee Wellness Program | 37,622 | 38,622 | 57,750 | 57,750 | 57,750 |
| HSA Contributions | 602,159 | 552,818 | 541,400 | 568,100 | - |
| Consultants | 61,515 | 44,977 | 70,000 | 82,000 | 58,000 |
| Shared IT Services | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| PPACA Fee | | | | | |
| Medical Claims | 6,640,744 | 7,832,053 | 7,901,428 | 8,001,428 | 8,352,013 |
| Surplus Distribution | - | 600,000 | - | - | - |
| Total Expenditures | 7,888,608 | 9,675,690 | 9,076,358 | 9,215,058 | 8,953,220 |
| Revenues Over/(Under) Expenditures | 22,601 | (1,071,360) | (552,050) | (563,158) | (279,533) |
| Fund Balance, July 1 | 5,361,336 | 5,383,937 | 4,312,577 | 4,312,577 | 3,749,419 |
| Fund Balance, June 30 (Res. for Future Claims) | \$ 5,383,937 | \$ 4,312,577 | \$ 3,760,527 | \$ 3,749,419 | \$3,469,886 |



Workers' Compensation Insurance 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

Revenues, Expenditures and Changes in Fund Balance

| | FY 21/22 Actual | FY 22/23 Adopted | FY 22/23 Estimated | FY 23/24 Proposed |
|---------------------------|--------------------|---------------------|-----------------------|----------------------|
| Revenues: | | | | |
| CIRMA Equity Distribution | \$ 38,763 | \$ - | \$ - | \$ - |
| Board of Education | 176,950 | 195,800 | 195,800 | 141,000 |
| Town of Mansfield | 258,000 | 280,000 | 280,000 | 260,000 |
| Total Revenues | 473,713 | 475,800 | 475,800 | 401,000 |
| Expenditures: | | | | |
| Board of Education | 134,567 | 185,000 | 176,190 | 185,000 |
| Town of Mansfield | 269,134 | 280,000 | 264,290 | 280,000 |
| Total Expenditures | 403,701 | 465,000 | 440,480 | 465,000 |
| Excess/(Deficiency) | 70,012 | 10,800 | 35,320 | (64,000) |
| Fund Balance, July 1 | 172,495 | 242,507 | 253,307 | 288,627 |
| Fund Balance, June 30 | <u>\$ 242,507</u> | <u>\$ 253,307</u> | <u>\$ 288,627</u> | <u>\$ 224,627</u> |



Management Services Fund

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 2022/23 Accomplishments

- Completed fiscal year FY 2021/22 with a fund balance of \$2,403,939. Fixed Assets account for \$1,302,032 of the fund balance.
- FY 2022/23 anticipates a increase in fund balance of approximately \$113,070, as budgeted.

FY 2023/2024 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 2023/24 projects a decrease of \$194,260 in fund balance. As the Energy account has a surplus balance from current contract pricing, this budget recommends using a portion of that surplus to offset the significant increase in energy contracts beginning on July 1, 2023.

Estimated Fund Balance at June 30, 2023 is \$2,517,009 with \$1,013,505 of that balance in fixed assets.

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.

Accomplishments FY 2023

FY 2022/2023 Accomplishments

- Closed FY 2021/22 with a reduction to Fund Balance of \$89,507 vs a budgeted reduction of \$420,700 bringing us to a 53% fund balance reserve, excluding fixed assets. ♦
- Completed the annual financial audit for FY 2021/22 with an unmodified opinion from the audit firm of CLA, the highest opinion possible. ♦
- Tracked financials of multiple school building projects.
- Prepared the FY 2021/22 Comprehensive Annual Financial Report in accordance with the GFOA standards. ♦
- Initiated the configuration of HCM (Human Capital Management) modules in MUNIS for all six agencies. ♦
- Implemented a new Budget module, ClearGov, greatly increasing efficiency and transparency. ♦
- 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. ♦

Trends & Key Issues FY 2024

FY 2023/2024 Trends & Key Issues

- Every effort is being made to continue the Council's current initiatives to maintain or 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.

Goals & Objectives FY 2024

FY 2023/2024 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 2022/23 Comprehensive Annual Financial Report and apply for the GFOA Certificate for Excellence in Financial Reporting for the Town and Region 19.
- Post the new digital format of the FY 2023/24 Budget book.

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*

Performance Measures

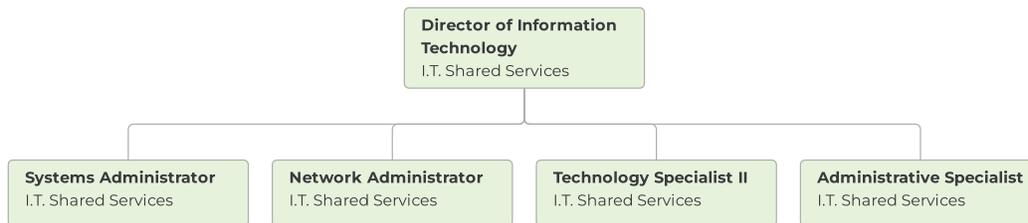
| Shared Financial Services | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|--|-----------------|--------------------|-------------------|
| Financial Health | | | |
| General Fund – fund balance percentage as of June 30 th | 15.4% | 20.0% | 18.7% |
| All Governmental funds - fund balance percentage as of June 30 th | 26.0% | 30.0% | 28.0% |
| Bond rating – Moody's/ S & P | Aa3 / AA | Aa3 / AA | Aa3 / AA |

Shared Information Technology Services

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 Information Technology Department is committed to providing superior customer service to assure successful utilization. The computer network includes 3,200 staff and student users across nineteen Town and School buildings, in addition to the Town and School websites, as well as public Wi-Fi and terminal computer services used by the citizens in the community. Information Technology is a shared services department that manages I.T. staff and systems in both the municipal and school buildings.

Organizational Chart



Accomplishments 2023

- Implemented a number of cyber-security enhancements to protect the network and Town data from potential online threats. Notable components of this work included an independent review of our cyber-security practices; implementation of the recommendations of the aforementioned review; expanded use of multi-factor authentication; reduction of available protocol entry points; further hardening of our external and internal perimeter points; and professional development on cyber-security in collaboration with our cyber-insurance provider, the Center for Internet Security (CIS), the Multi-State Information Sharing & Analysis Center (MI-ISAC), and the Connecticut Education Network (CEN).
- Collaborated with the Public Library and the Facilities Department to expand wireless access coverage for citizens in the new outdoor spaces on the grounds of the Public Library. This initiative was grant supported and will provide helpful access during scheduled events as well as during normal day-to-day use.
- Collaborated with the Town Clerk's Office and the Facilities Department to implement security technologies to protect Town records in the Town's vault room. This initiative was grant supported and implemented digital video coverage to allow for non-intrusive live and recorded monitoring of these documents that provide both historical and current information and our regularly accessed by citizens and businesses.
- Continued to make improvements on our hybrid meeting capabilities to support open access to Town meetings. In reviewing other Connecticut municipalities, Mansfield is well ahead of most other localities in our use of this technology and is seeing a high level of use of a hybrid format to expand access to public meetings.
- Collaborated with the Public Library to begin the initial implementation of the Digital Literacy Initiative. This is grant funded (ARPA funds) and will support community use of digital resources through how-to support, as well as helping citizens overcome economic barriers to Internet and technology access.
- Completed and extensive and successful hiring process following the retirement of a long-time member of the Information Technology Department. Mansfield welcomes Dan Suchomel to the Information Technology team.
- Collaborated with the Facilities Department and the Town Manager's Office on the installation of expanded access technology and video coverage in support of citizen and staff safety at municipal facilities.
- Worked closely with Municipal and School staff on preparations and construction of the new 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.
- Continued to collaborate with the Town Recycling Coordinator to follow best practices in environmental stewardship of information technology equipment and usage.
- Continued to provide superior and timely information technology customer service every day for all local government operations.



Trends and Key Issues 2024

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 the active phase of the collaborative digital literacy initiative supported by our American Rescue Plan Act (ARPA) funds. Additionally, we must prepare for continued expansion of new technologies as today's citizens, businesses, and visitors expect to have increasing opportunities to access information, resources, and services online. There is also a desire among Town and School Departments to leverage efficiencies through technology. Finally, we need to continue to secure our computer resourcesm advising staff on best practices to safeguard data and systems against evolving cyber risks.



Goals and Objectives

Goal: Begin the active phase of a collaborative digital literacy initiative (American Rescue Plan Act funds) in concert with the Public Library department. ♦

Objectives:

- Install, configure, and support expanded wireless access and connectivity equipment at public facilities in Mansfield to maximize public broadband access on both personally owned and publicly provided equipment.
- Select, deploy, and support public equipment such as tablets, laptops, hotspots, and digital group displays to facilitate community use of equipment, citizen access to online resources, and the Town's overall use of technology to serve the public.
- In collaboration with the Public Library, support the goals of this Mansfield ARPA grant, as well as the regional grant initiatives, to expand broadband access and digital literacy.

Goal: Leverage opportunities to further integrate online services that aid our citizens, support business development, promote Mansfield to the wider world, and create efficiencies for municipal operations. ♦

Objectives:

- Expand use of modern communication technology such as multimedia video and audio technology (both online and on-site), provide 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 to our Departments and supporting staff's ability to use new and existing technology through training and high quality customer service.

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.

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

Information Technology = Linkage to Community Life; Infrastructure; Stewardship and Implementation





Performance Measures

| Information Technology | FY 21/22 Actual | FY 22/23 Projected | FY 23/24 Proposed |
|---|--------------------|-----------------------|----------------------|
| Community Engagement | | | |
| Number of facilities with free Wi-Fi | 16 | 16 | 18 |
| Terminals with computer access available to the public (excluding schools) | 37 | 37 | 40 |
| Public meetings video-recorded and televised on the Government Access Channel and the Town's official website | 62 | 65 | 65 |
| Total number of page views of mansfieldct.gov resources | 2,002,847 | 2,100,000 | 2,200,000 |
| | | | |
| IT Support Requests | | | |
| Support tickets received | 1,141 | 1,270 | 1,330 |
| Support tickets completed | 1,137 | 1,270 | 1,330 |
| Percentage of support tickets completed within seven calendar days of receipt of ticket | 85% | 87% | 87% |

Revenues, Expenditures and Changes in Fund Balance

| | Actual 2021/22 | Budget 2022/23 | Proposed 2023/24 |
|-----------------------------------|---------------------|---------------------|---------------------|
| Revenues | | | |
| Copier Service Fees | \$ 181,389 | \$ 180,500 | \$ 180,500 |
| Communication Service Fees | 219,391 | 215,690 | 215,690 |
| Energy Service Fees | 1,445,340 | 1,406,670 | 1,372,000 |
| Postage Fees | 53,870 | 45,000 | 45,000 |
| Shared Finance Fees | 965,316 | 1,039,070 | 1,079,090 |
| Shared Info. Technology Fees | 698,206 | 768,710 | 765,650 |
| Rent Telecom Towers | 215,184 | 270,230 | 270,230 |
| Universal Services Fund | 4,320 | - | - |
| Gain or Loss on Sale of Assets | - | - | - |
| Other | - | - | - |
| Total Revenues | <u>3,783,016 #</u> | <u>3,925,870 #</u> | <u>3,928,160</u> |
| Expenditures | | | |
| Salaries & Benefits | 1,602,133 | 1,677,400 | 1,729,500 |
| Training | - | 500 | 500 |
| Repairs & Maintenance | 39,802 | 59,510 | 74,700 |
| Professional & Technical | 135,132 | 159,180 | 163,760 |
| System Support | 137,146 | 167,240 | 176,120 |
| Copier Maintenance Fees | 131,197 | 85,400 | 120,000 |
| Communication Equipment | 140 | 14,000 | 14,000 |
| Supplies and Software Licensing | 152,183 | 91,370 | 94,110 |
| Equipment | 82,245 | 149,030 | 103,890 |
| Energy | 1,442,028 | 1,284,730 | 1,504,650 |
| Postage | 31,586 | 41,100 | 41,100 |
| Miscellaneous | - | 11,000 | 11,000 |
| Sub-Total Expenditures | <u>3,753,592</u> | <u>3,740,460</u> | <u>4,033,330</u> |
| Depreciation | 140,365 | 117,440 | 139,090 |
| Equipment Capitalized | - | (45,100) | (50,000) |
| Total Expenditures | <u>3,893,957</u> | <u>3,812,800</u> | <u>4,122,420</u> |
| Net Income (Loss) | (110,941) | 113,070 | (194,260) |
| Retained Earnings, July 1 | <u>2,514,880</u> | <u>2,403,939</u> | <u>2,517,009</u> |
| Retained Earnings, June 30 | <u>\$ 2,403,939</u> | <u>\$ 2,517,009</u> | <u>\$ 2,322,749</u> |

Estimated Balance Sheet

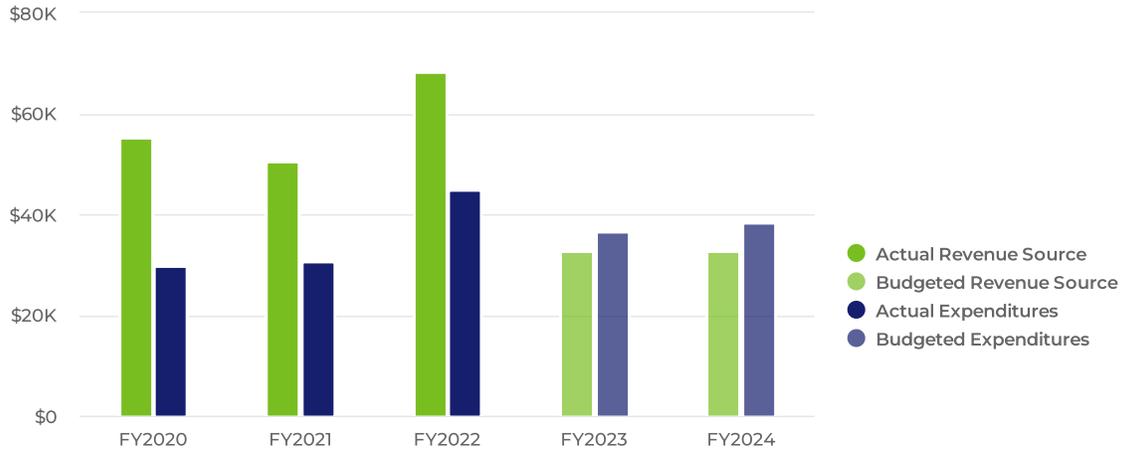
Estimated Balance Sheet
As of June 30, 2023 and June 30, 2024
(with comparative totals for June 30, 2022)

| | 2024 | 2023 | 2022 |
|--|--------------|--------------|--------------|
| Current Assets | | | |
| Cash and Cash Equivalents | \$ 1,398,334 | \$ 1,503,504 | \$ 1,053,008 |
| Due From Region/Town | | | 7,589 |
| Accounts Receivable, net | | | 239,041 |
| Total Current Assets | 1,398,334 | 1,503,504 | 1,299,638 |
| Fixed Assets | | | |
| Land | 145,649 | 145,649 | 145,649 |
| Buildings | 226,679 | 226,679 | 226,679 |
| Office Equipment | 3,067,497 | 3,017,497 | 2,972,397 |
| Construction in Progress | - | - | - |
| Less: Accumulated Depreciation | (2,515,410) | (2,376,320) | (2,042,693) |
| Total Fixed Assets | 924,415 | 1,013,505 | 1,302,032 |
| Total Assets | \$ 2,322,749 | \$ 2,517,009 | \$ 2,601,670 |
| Liabilities and Retained Earnings | | | |
| Liabilities | | | |
| Accounts Payable | | | 135,120 |
| Accrued Payroll | | | 46,999 |
| Due to Internal Service Fund | | | 15,612 |
| Total Liabilities | - | - | 197,731 |
| Equity | | | |
| Contributed Capital | 146,000 | 146,000 | 146,000 |
| Retained Earnings | 2,176,749 | 2,371,009 | 2,257,939 |
| Total Equity | 2,322,749 | 2,517,009 | 2,403,939 |
| Total Liabilities and Fund Balance | \$ 2,322,749 | \$ 2,517,009 | \$ 2,601,670 |



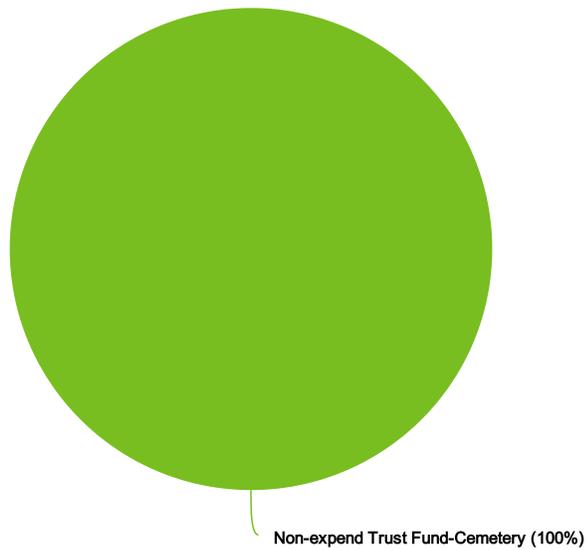
Summary

The Town of Mansfield is projecting \$33K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 5.5% or \$2K to \$38.6K in FY2024.

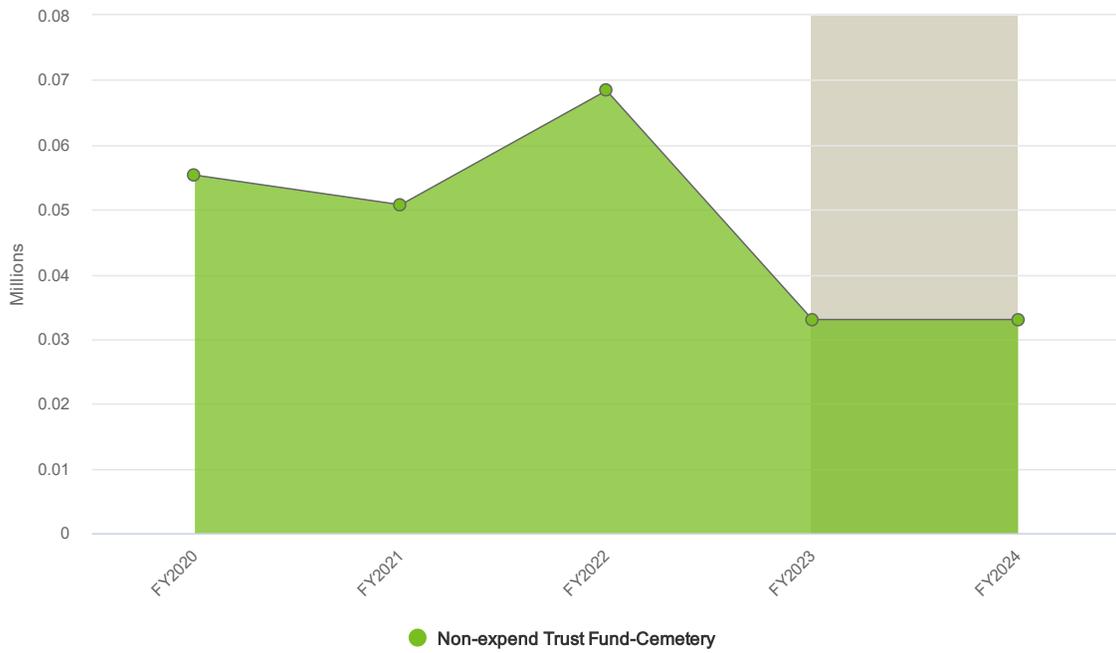


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund

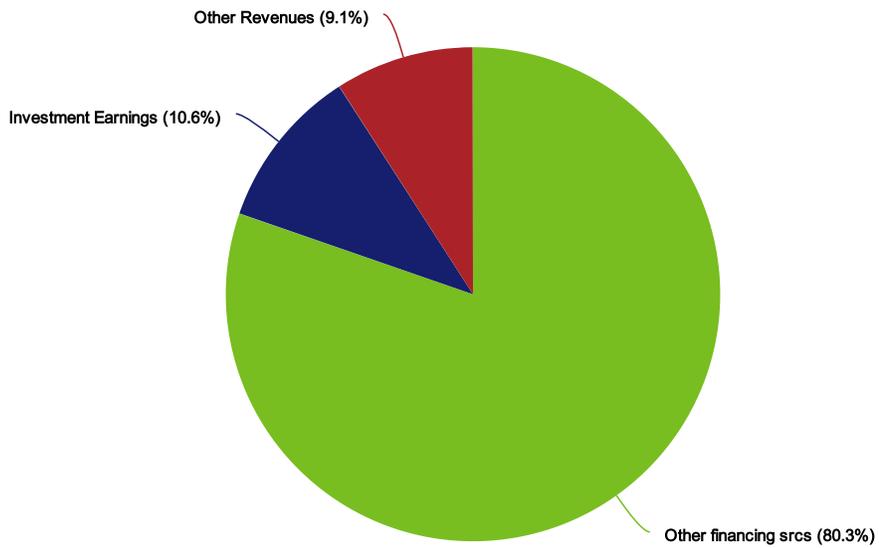


Grey background indicates budgeted figures.

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--|--------------------|--------------------|--------------------|---|
| Non-expend Trust Fund-Cemetery | \$68,369.04 | \$33,000.00 | \$33,000.00 | 0% |
| Total Non-expend Trust Fund-Cemetery: | \$68,369.04 | \$33,000.00 | \$33,000.00 | 0% |

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



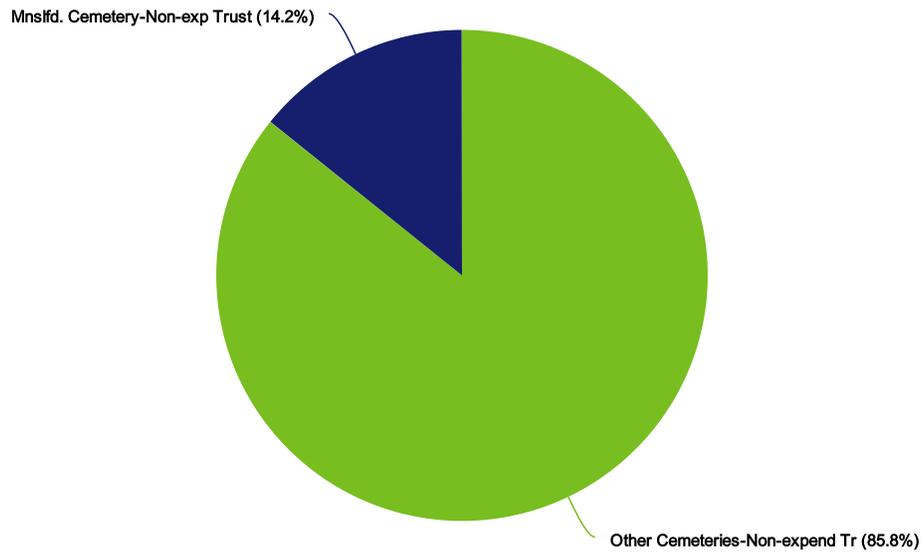
Grey background indicates budgeted figures.

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|----------------|----------------|----------------|-----------------|---|
| Revenue Source | | | | |

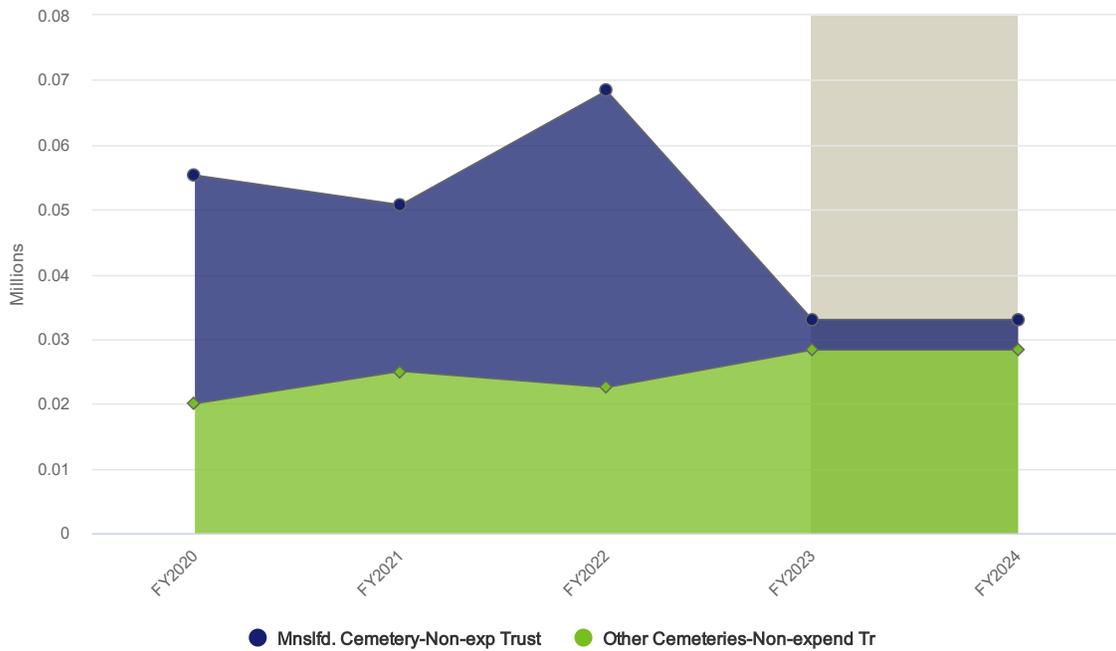
| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|------------------------------|--------------------|--------------------|--------------------|---|
| Investment Earnings | \$3,845.99 | \$3,500.00 | \$3,500.00 | 0% |
| Other Revenues | \$42,023.05 | \$3,000.00 | \$3,000.00 | 0% |
| Other financing srcls | \$22,500.00 | \$26,500.00 | \$26,500.00 | 0% |
| Total Revenue Source: | \$68,369.04 | \$33,000.00 | \$33,000.00 | 0% |

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department

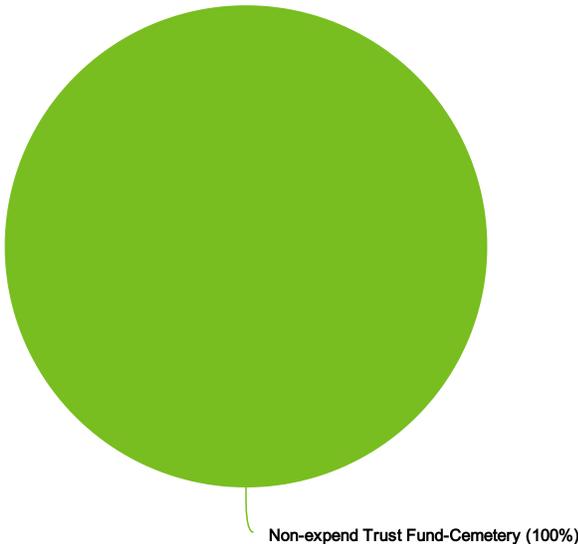


Grey background indicates budgeted figures.

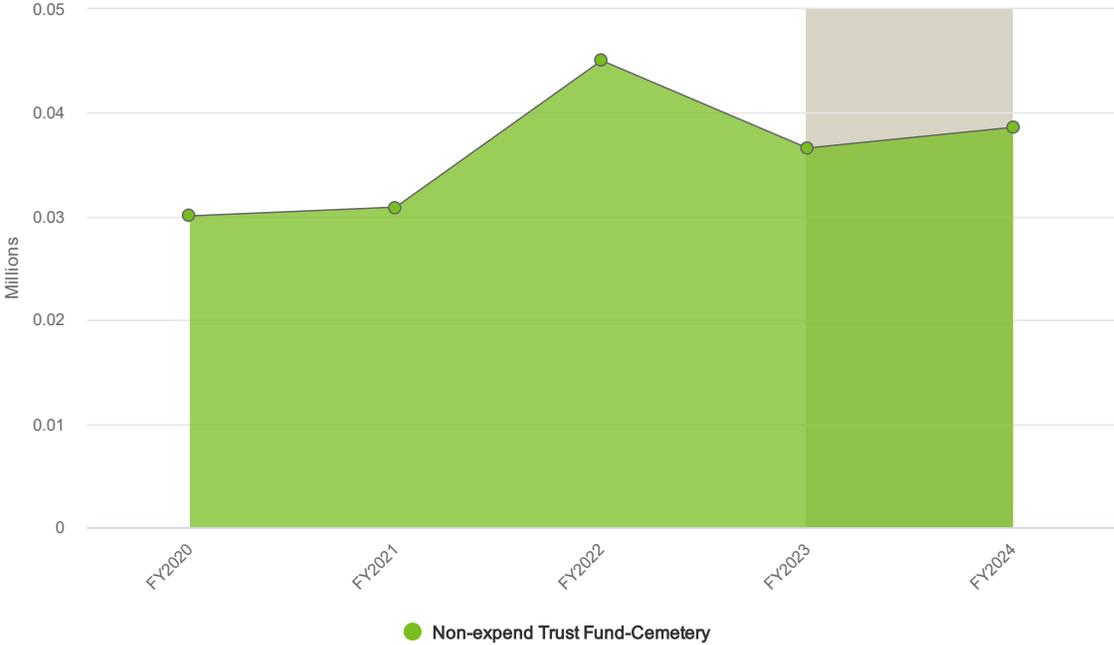
| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--------------------------------|--------------------|--------------------|--------------------|---|
| Revenue | | | | |
| Mnsfld. Cemetery-Non-exp Trust | \$45,869.04 | \$4,700.00 | \$4,700.00 | 0% |
| Other Cemeteries-Non-expend Tr | \$22,500.00 | \$28,300.00 | \$28,300.00 | 0% |
| Total Revenue: | \$68,369.04 | \$33,000.00 | \$33,000.00 | 0% |

Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

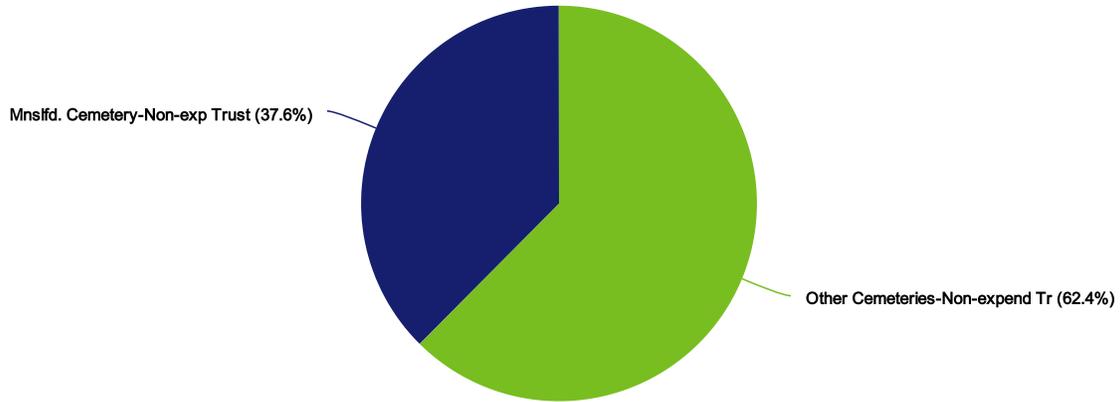
| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--------------------------------|----------------|----------------|-----------------|---|
| Non-expend Trust Fund-Cemetery | \$45,051.31 | \$36,600.00 | \$38,600.00 | 5.5% |



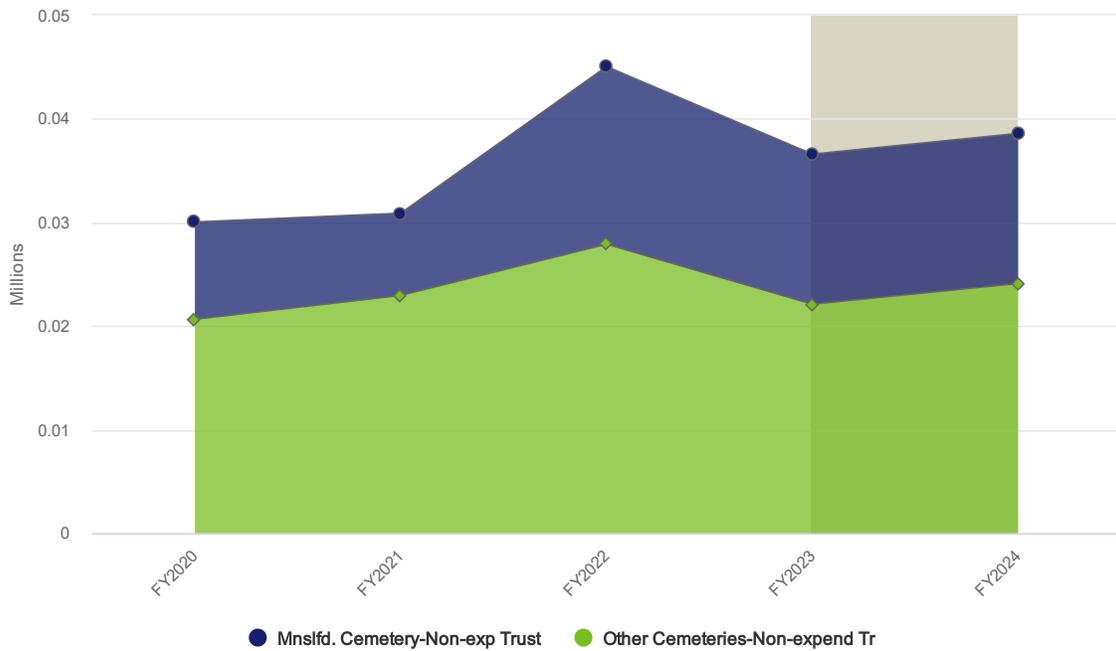
| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|---------------------------------------|----------------|----------------|-----------------|---|
| Total Non-expend Trust Fund-Cemetery: | \$45,051.31 | \$36,600.00 | \$38,600.00 | 5.5% |

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

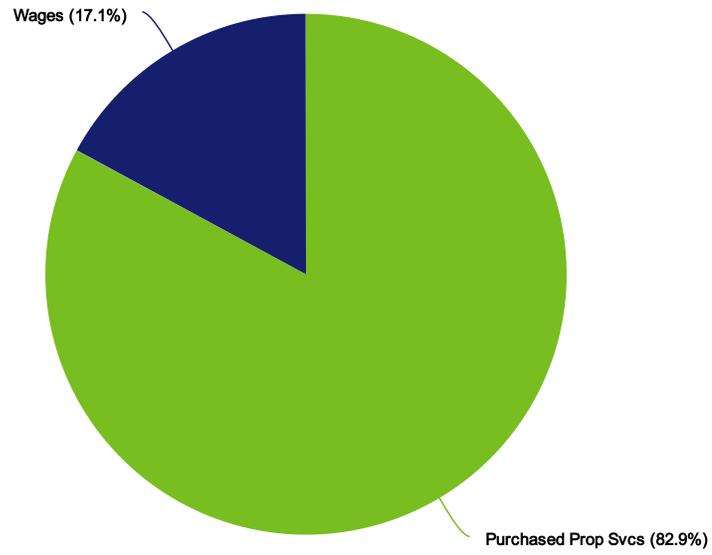


Grey background indicates budgeted figures.

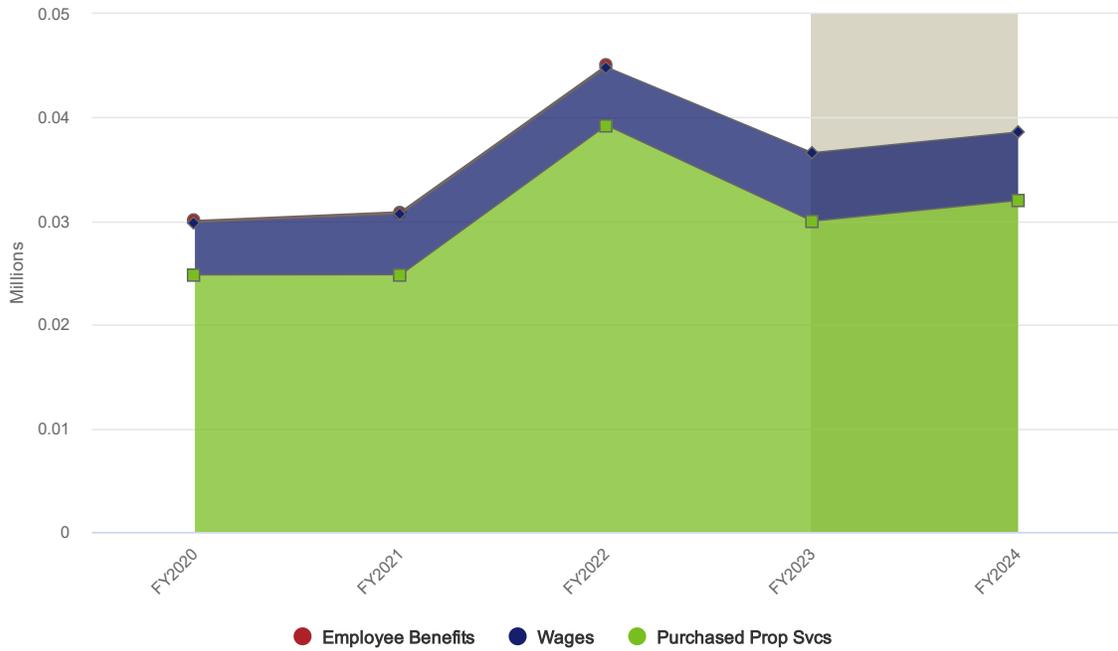
| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|--------------------------------|--------------------|--------------------|--------------------|---|
| Expenditures | | | | |
| Mnslfd. Cemetery-Non-exp Trust | \$17,160.00 | \$14,500.00 | \$14,500.00 | 0% |
| Other Cemeteries-Non-expend Tr | \$27,891.31 | \$22,100.00 | \$24,100.00 | 9% |
| Total Expenditures: | \$45,051.31 | \$36,600.00 | \$38,600.00 | 5.5% |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2022 Actuals | FY2023 Amended | FY2024 Budgeted | FY2023 Amended vs. FY2024 Proposed (% Change) |
|-------------------------------|--------------------|--------------------|--------------------|---|
| Expense Objects | | | | |
| Wages | \$5,599.78 | \$6,600.00 | \$6,600.00 | 0% |
| Employee Benefits | \$189.75 | | \$0.00 | N/A |
| Purchased Prop Svcs | \$39,261.78 | \$30,000.00 | \$32,000.00 | 6.7% |
| Total Expense Objects: | \$45,051.31 | \$36,600.00 | \$38,600.00 | 5.5% |



Cemetery Fund

This Fund accounts for the maintenance of both active and inactive cemeteries in the Town of Mansfield.

Revenues, Expenditures and Changes in Fund Balance

| | FY 21/22 Actual | FY 22/23 Proposed | FY 22/23 Estimated | FY 23/24 Proposed |
|------------------------------------|--------------------|----------------------|-----------------------|----------------------|
| Revenues: | | | | |
| Sales of Plots | \$ 3,846 | \$ 3,000 | \$ 7,600 | \$ 3,000 |
| Interest/Dividend Income | 4,300 | 3,500 | 5,000 | 6,000 |
| Increase(Decrease) in Market Value | (37,723) | - | (25,000) | - |
| Other | - | - | 3,330 | - |
| Transfer from the General Fund | 22,500 | 26,500 | 26,500 | 30,000 |
| Total Revenues | (7,077) | 33,000 | 17,430 | 39,000 |
| Expenditures: | | | | |
| Salaries - Part-Time | 5,789 | 6,600 | 6,100 | 6,200 |
| Cemetery Maintenance | 17,262 | 13,500 | 8,000 | 8,000 |
| Outdoor Maintenance (Mowing) | 22,000 | 16,500 | 28,000 | 28,000 |
| Refunds | | | | |
| Total Expenditures | 45,051 | 36,600 | 42,100 | 42,200 |
| Net Income/ (Loss) | (52,128) | (3,600) | (24,670) | (3,200) |
| Fund Balance, July 1 | 280,941 | 228,813 | 228,813 | 204,143 |
| Fund Balance, June 30 | \$ 228,813 | \$ 225,213 | \$ 204,143 | \$ 200,943 |
| Details of Fund Balance: | | | | |
| Reserved for Non-expendable | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 |
| Reserved for Perpetual Care | 227,613 | 224,013 | 202,943 | 199,743 |
| Unassigned | | | | |
| Total Fund Balance | \$ 228,813 | \$ 225,213 | \$ 204,143 | \$ 200,943 |

DEBT

Debt Service Fund

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.

Accomplishments FY 2023

FY 2022/2023 Accomplishments

- Ended Fiscal Year 2021/22 with a Fund Balance of \$845,769 ♦
- Anticipate ending Fiscal Year 2022/23 with a Fund Balance of \$810,723 after reducing outstanding bonded debt by \$585,000. This balance reflects the projected issuance costs for the 2023 GOB issue. ♦

Trends & Key Issues FY 2024

FY 2023/2024 Trends & Key Issues

The FY 2023/24 Debt Service Fund is receiving a transfer from the General Fund of \$1,600,000 and a transfer from the Sewer Fund of \$228,750 to make the debt service payments due for FY 2023/24.

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, 2019 and 2022 G.O. bond issues and reduces outstanding bonded debt by \$1,185,000. The budget also included anticipated 2023 GO bond issue for the Mansfield Elementary School and the Mansfield Middle School roofing projects.

Principal outstanding as of June 30, 2023 is \$28,970,000, with authorized but unissued debt for: Open Space - \$558,000.

Summary of Debt Service Payable - FY 2023/2024

| DESCRIPTION | PRINCIPAL | INTEREST | STATE | NET | SEWER | DEBT | NET |
|---------------------------|------------------|----------------|--------|------------------|----------------|----------------|------------------|
| | PAYMENT | PAYMENT | REIMB. | DEBT | | SERVICE | TOWN |
| | BONDS | BONDS | BONDS | COST | FUND | FUND BAL | COSTS |
| TOWN BONDS | 463,000 | 185,940 | | 648,940 | 228,750 | | 420,190 |
| SCHOOL BONDS AND BANs | 722,000 | 785,577 | | 1,507,577 | | 327,767 | 1,179,810 |
| TOTAL DEBT SERVICE | 1,185,000 | 971,517 | | 2,156,517 | 228,750 | 327,767 | 1,600,000 |

SUMMARY OF DEBT SERVICE PAYABLE AND BUDGET PROJECTIONS

| Description | FY 21/22 Actual | FY 22/23 Estimated | Budget Projections 23/24 | | | To/(From) Fund Balance /Sewer Fund Net Payable | |
|-------------------------------------|--------------------|-----------------------|--------------------------|-------------------|---------------------|--|---------------------|
| | | | Principal | Interest | Total | | |
| School Projects: | | | | | | | |
| Serial Bonds | \$ 164,628 | \$ 912,332 | \$ 722,000 | \$ 785,577 | \$ 1,507,577 | \$ 327,767 | \$ 1,179,810 |
| | 164,628 | 912,332 | 722,000 | 785,577 | 1,507,577 | 327,767 | 1,179,810 |
| General & Sewer Purpose: | | | | | | | |
| Serial Bonds | \$ 690,895 | \$ 670,354 | \$ 463,000 | \$ 185,940 | \$ 648,940 | \$ 228,750 | \$ 420,190 |
| | 690,895 | 670,354 | 463,000 | 185,940 | 648,940 | 228,750 | 420,190 |
| Total Debt Service | \$ 855,523 | \$ 1,582,686 | \$ 1,185,000 | \$ 971,517 | \$ 2,156,517 | \$ 556,517 | \$ 1,600,000 |

SERIAL BONDS PAYABLE

| School Issues | Principal | Interest | Total | Less: Other Sources | Net Payable |
|----------------|---------------------|-------------------|---------------------|------------------------|---------------------|
| March 22, 2011 | 81,000 | 9,760 | 90,760 | | 90,760 |
| March 5, 2019 | 41,000 | 23,200 | 64,200 | | 64,200 |
| May 15, 2022 | 600,000 | 583,625 | 1,183,625 | | 1,183,625 |
| May 15, 2023 | - | 168,992 | 168,992 | | 168,992 |
| | <u>722,000</u> | <u>785,577</u> | <u>1,507,577</u> | | <u>1,507,577</u> |
| | | | | | |
| Town Issues | Principal | Interest | Total | Less: Other Sources | Net Payable |
| March 22, 2011 | 139,000 | 15,840 | 154,840 | | 154,840 |
| March 5, 2019 | 324,000 | 170,100 | 494,100 | | 494,100 |
| | <u>463,000</u> | <u>185,940</u> | <u>648,940</u> | | <u>648,940</u> |
| Grand Total | <u>\$ 1,185,000</u> | <u>\$ 971,517</u> | <u>\$ 2,156,517</u> | <u>\$ -</u> | <u>\$ 2,156,517</u> |

DEBT SERVICE FUND - ESTIMATED SCHEDULE OF REVENUES, EXPENDITURES AND FUND BALANCE

| | 21/22 Actual | 22/23 Budget | 23/24 Proposed | 24/25 Projected | 25/26 Projected | 26/27 Projected |
|---|-----------------|-----------------|-------------------|--------------------|--------------------|--------------------|
| Revenues: | | | | | | |
| Bond Premium | \$ 686,960 | | | | | |
| Interest on Unspent Balance | | | | | | |
| Total Revenues | 686,960 | - | - | - | - | |
| Operating Transfers In - General Fund | 730,000 | 1,361,390 | 1,600,000 | 1,750,000 | 1,900,000 | 1,790,000 |
| Operating Transfers In - Board General Fund | | | | | | |
| Operating Transfers In - Sewer Operating Fund | 243,750 | 236,250 | 228,750 | 221,250 | 213,750 | 209,250 |
| Total Revenues and Operating Transfers In | 1,660,710 | 1,597,640 | 1,828,750 | 1,971,250 | 2,113,750 | 1,999,250 |
| Expenditures: | | | | | | |
| Interest - Bond Anticipation Notes | | 171,900 | | | | |
| Principal Retirement - GOB 2011; 2019 & 2022 (P&I) | 585,000 | 585,000 | 1,185,000 | 1,387,000 | 1,367,000 | 1,216,000 |
| Interest - GOB 2011 & 2019 | 270,523 | 825,786 | 971,517 | 914,938 | 847,787 | 788,738 |
| Issuance Costs (Notes & Bonds) | 90,164 | 50,000 | | | | |
| Total Expenditures | 945,687 | 1,632,686 | 2,156,517 | 2,301,938 | 2,214,787 | 2,004,738 |
| Revenues and Other Financing Sources Over/(Under) Expend | 715,023 | (35,046) | (327,767) | (330,688) | (101,037) | (5,488) |
| Fund Balance, July 1 | 130,746 | 845,769 | 810,723 | 482,956 | 152,268 | 51,231 |
| Fund Balance, June 30 | \$ 845,769 | \$ 810,723 | \$ 482,956 | \$ 152,268 | \$ 51,231 | \$ 45,743 |

ESTIMATED SERIAL BONDS SUMMARY AS OF JUNE 30, 2023

| | Schools | Town | Total |
|--------------------------|---------------------|--------------------|---------------------|
| Balance at July 1, 2022 | \$16,077,000 | \$6,043,000 | \$22,120,000 |
| Issued During Period | 3,775,000 | | 3,775,000 |
| Retired During Period | 122,000 | 463,000 | 585,000 |
| Balance at June 30, 2023 | <u>\$19,730,000</u> | <u>\$5,580,000</u> | <u>\$25,310,000</u> |

Changes in Bonds and Notes Outstanding

| | Serial Bonds | BAN's | Total |
|--------------------------|---------------------|--------------|---------------------|
| Balance at July 1, 2022 | \$22,120,000 | \$11,555,000 | \$33,675,000 |
| Debt Issued | 3,775,000 | | 3,775,000 |
| Debt Retired | 585,000 | 11,555,000 | 12,140,000 |
| Balance at June 30, 2023 | <u>\$25,310,000</u> | <u>\$0</u> | <u>\$25,310,000</u> |

| Description | Original Amount | Payment Date P & I I | Bonds | BANS | Total |
|---|---------------------|-------------------------|----------------------|-------------|----------------------|
| 2011 Town General Purpose Obligation Bond | 1,485,000 | 03/15 9/15 | \$ 311,000 | | \$ 311,000 |
| 2011 Town Sewer Purpose Obligation Bond | 330,000 | 03/15 9/15 | 85,000 | | 85,000 |
| 2011 School General Obligation Bond | 1,025,000 | 03/15 9/15 | 244,000 | | 244,000 |
| 2019 Town General Purpose Obligation Bond | 482,000 | 03/1 9/1 | 384,000 | | 384,000 |
| 2019 Town Sewer Purpose Obligation Bond | 6,000,000 | 03/1 9/1 | 4,800,000 | | 4,800,000 |
| 2019 School General Obligation Bond | 873,000 | 03/1 9/1 | 711,000 | | 711,000 |
| 2022 School General Obligation Bond | 15,000,000 | 05/15 11/15 | 15,000,000 | | 15,000,000 |
| 2023 School General Obligation Bond | 3,775,000 | 05/16 11/16 | 3,775,000 | | 3,775,000 |
| | <u>\$28,970,000</u> | | <u>\$ 25,310,000</u> | <u>\$ -</u> | <u>\$ 25,310,000</u> |

Note: 2023 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 book publishing.

ESTIMATED DETAIL OF DEBT OUTSTANDING AS OF JUNE 30, 2023

| | Original Amount | Estimated Balance 06/30/23 |
|--|----------------------|----------------------------------|
| Schools : | | |
| Consists of - | | |
| 2011 General Obligation Bonds: | | |
| MMS Heating Conversion | \$ 1,025,000 | \$ 244,000 |
| 2019 General Obligation Bonds: | | |
| MMS Gymnasium Renovation | 873,000 | 711,000 |
| 2022 General Obligation Bonds | | |
| Mansfield Elementary School & Middle School Roof | 15,000,000 | 15,000,000 |
| 2023 General Obligation Bonds | | |
| Mansfield Elementary School & Middle School Roof | 3,775,000 | 3,775,000 |
| | <u>20,673,000</u> | <u>19,730,000</u> |
| Schools Outstanding Debt | | |
| Town : | | |
| Consists of - | | |
| 2011 General Obligation Bonds: | | |
| Community Center Air Conditioning | \$ 173,620 | \$ 41,500 |
| Hunting Lodge Road Bikeway | 105,250 | 21,000 |
| Salt Storage Shed | 263,130 | 60,000 |
| Storrs Rd/Flaherty Rd Streetscape Improvements | 302,000 | 70,000 |
| Various Equipment Purchases | 93,000 | - |
| Facility Improvements | 40,000 | - |
| Transportation Facility Improvements | 130,000 | 33,000 |
| Stone Mill Rd/Laurel Lane Bridge Replacements | 378,000 | 85,500 |
| 2019 General Obligation Bonds: | | |
| Open Space | 482,000 | 384,000 |
| 2011 Sewer Purpose Obligation Bonds: | | |
| Four Corners Sewer & Water Design | 330,000 | 85,000 |
| 2019 Sewer Purpose Obligation Bonds: | | |
| Four Corners Sewer Project | 6,000,000 | 4,800,000 |
| | <u>8,297,000</u> | <u>5,580,000</u> |
| Town Outstanding Debt | | |
| Total Debt Outstanding | <u>\$ 28,970,000</u> | <u>\$ 25,310,000</u> |

HEALTH DISTRICT

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. A 14-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.

Accomplishments 2023

- Assisted Town Manager with the development and implementation of ARPA relief and recovery programs including the Business and Non-Profit Relief Program with 37 grants awarded to Mansfield businesses;
- Began implementation of 2022-2025 Downtown Storrs Strategic Action Plan including:
 - Contractual engagement with UConn Landscape Architecture Program to develop inventory and comprehensive plan for Downtown Storrs street furniture and other infrastructure
 - Development of storefront activation program focused on available commercial windows
 - Three social networking events for Downtown Storrs businesses
 - Campaign to promote itineraries for visitors to come to Downtown Storrs and Mansfield
 - Supported fourteen student and community led events on Betsy Paterson Square including the UConn Husky Student Showcase held in spring and fall 2022, and community choir Consonare
- Held events for the public including nine Summer Concerts on the Square on Betsy Paterson Square, three Moonlight Movies, the 19th annual Celebrate Mansfield Festival, Trick or Treat, and 10th annual Winter Welcome. Events to be held in the second half of FY22-23 include a celebration of National Poetry Month in Downtown Storrs, Summer Stroll, and the 18th Annual John E. Jackman Tour de Mansfield ♦
- Developed monthly Business Digest e-mail newsletter sent to all Mansfield businesses in Partnership database
- Managed project to develop a comprehensive Wayfinding and Signage Plan for Mansfield.
- Held inaugural Restaurant Week with Willimantic from February 21 to March 6 with eight Mansfield restaurants participating
- Worked closely with Town Communications Specialist on several projects including ads in national and regional publications, development of community calendar of events contract, and promotion of events and activities
- 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, a webinar series for businesses to access UConn interns and graduates, sponsored by UConn Career Services office; and development of new brand and logo - Connecticut's Countryside - to effectively promote the region ♦
- Continued to provide staff support to the Taste of Mansfield initiative and created Champion Award that recognized a seller, producer, and a communicator/educator. Three Mansfield individuals and businesses were recognized for connecting the community through local food ♦



Trends and Key Issues 2024

The main trend for 2023 and beyond is how the effects of COVID-19 will affect current Mansfield businesses and property owners and the ability to recruit new 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 brochure, supporting the launch of a robust community calendar, a digital marketing campaign, second annual Restaurant Week in partnership with the Town of Windham, and initiatives that come from the Connecticut Countryside's priorities.

The Partnership is also working 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.



Goals and 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.
- Finalize implementation of Tier 1 strategies and initiate work on Tier 2 strategies from Downtown Storrs three-year Strategic Action Plan.
- Implement Downtown Storrs public spaces' projects with funding from Nature's Medicines, and commercial property owners. Leverage funding received for additional public space improvements as outlined in the Strategic Action Plan and vis a vis the outcomes of the work of the UConn Landscape Architecture Program.

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 community and UConn use of Betsy Paterson Square with goal of twenty stand-alone events in 2023.

Goal: Promote Mansfield as premier destination for residents, businesses, and visitors ♦

Objectives:

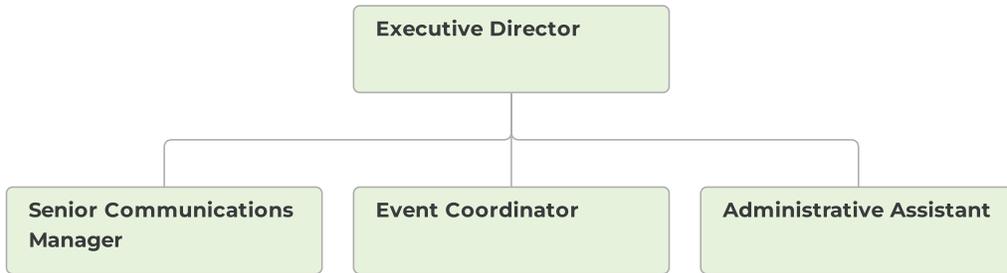
- Distribute remaining 670 *Explore Our Town* guides.
- Complete Mansfield Wayfinding and Signage Plan and begin implementation of first year of sign placement.
- Update economic development section of Town website.
- Complete parcel book of available property and neighborhoods in Mansfield for prospective developers and businesses.

♦ 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



Organizational Chart



APPENDIX

Glossary

Abatement: a reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting system: the total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

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).

Accrued interest: the amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See interest)

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.

Amortization: the gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: a legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: as applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the internal revenue service (IRS) code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed valuation: a value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: an examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit report: prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available funds: balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance sheet: a statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

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.

Betterments (special assessments): whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: a means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See

note)

Bond and interest record: (bond register) – the permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

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.

Bonds authorized and unissued: balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond issue: generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond rating (municipal): a credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and standard and poor's, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: a plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See performance budget, program budget)

Capital assets: all real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See fixed assets)

Capital budget: an appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See capital assets, 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: currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash basis of accounting – the basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Cash management: the process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of deposit (cd): a bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of real property: assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the commissioner of revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective bargaining: the process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. Regarding wages, hours and working conditions.

Consumer price index: the statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-benefit analysis: a decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt burden: the amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt service: the repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

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: a reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise funds: an enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized valuations (eqvs): the determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated receipts: a term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See local receipts)

Exemptions: a discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: an outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary funds: repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

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.

Fixed assets: long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed costs: costs that are legally or contractually mandated such as retirement, fica/social security, insurance, debt service costs or interest on loans.

Float: the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full faith and credit: a pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

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, and education.

Fund: an accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund accounting: organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the uniform municipal accounting system (umas) use multiple funds.

Fund balance – the excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit.

Gasb 34: a major pronouncement of the governmental accounting standards board that establishes new criteria on the form and content of governmental financial statements. Gasb 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

Gasb 45: this is another governmental accounting standards board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the opeb earned by employees over their estimated years of actual service.

General fund: the fund used to account for most financial resources and activities governed by the normal appropriation process.

General obligation bonds: bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing body: a board, committee, commission, or other executive or policymaking body of a municipality or school district.

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.

Indirect cost: costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest rate: the interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

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.

Investments: securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Levy – the total amount of taxes imposed by a governmental unit.

Line item budget: a budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local aid: revenue allocated by the state or counties to municipalities and school districts.

Locip – a local capital improvement grant program administered by the state. Towns apply annually for reimbursement of up to a formula generated entitlement amount.

Maturity date: the date that the principal of a bond becomes due and payable in full.

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 2023/2024 budget is 31.88 mills for personal property and real estate. This means that \$31.88 in property taxes must be paid for every \$1,000 of assessed value of personal property, real estate, and 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.

Municipal(s): (as used in the bond trade) "municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: a short-term loan, typically with a maturity date of a year or less.

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.

Objects of expenditures: a classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Obligations – amounts which a governmental unit may be required legally to meet out of its resources. This includes actual liabilities and unliquidated encumbrances.

Official statement: a document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating budget: a plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

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.

Overlapping debt: a community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance budget: a budget that stresses output both in terms of economy and efficiency.

Principal: the face amount of a bond, exclusive of accrued interest.

Program: a combination of activities to accomplish an end.

Program budget: a budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

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.

Purchased services: the cost of services that are provided by a vendor.

Refunding of debt: transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

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.

Reserve fund: an amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: the assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

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.

Revenue anticipation note (ran): a short-term loan issued to be paid off by revenues, such as tax collections and state aid. Rans are full faith and credit obligations.

Revenue bond: a bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving fund: allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of real estate fund: a fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

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.

Stabilization fund: a fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Subsidy – an appropriation of funds from a government to aid in establishing or maintaining a service deemed advantageous to the public.

Surplus revenue: the amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

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.

Tax rate: the amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax title foreclosure: the procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

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: in general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Unassigned fund balance – available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. Commitments)

Uncollected funds: recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated fund balance: monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved fund balance (surplus revenue account): the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See free cash)

Valuation (100 percent): the legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.