

Town of Mansfield
Town Manager's
Proposed Budget
for
FY 2020/2021



MANSFIELD

C O N N E C T I C U T

Your place to grow

Town Council

Antonia Moran, Mayor
Ben Shaiken, Deputy Mayor
Charles Ausburger
Terry Berthelot
Sam Bruder
Al Fratoni
David Freudmann
Peter Kochenburger
Ronald Schurin

John C. Carrington
Interim Town Manager

Cheryl A. Trahan
Director of Finance

TABLE OF CONTENTS

	<u>Page</u>
Cover.....	1
Table of Contents	3
 BUDGET MESSAGE	
Budget Message.....	8
Issue Papers	16
Budget Process – Budget Guidelines, Basis of Budgeting.....	27
Budget Review Calendar.....	31
 BUDGET IN BRIEF	
Revenue and Expenditure Graphic Descriptions	34
Budget Highlights	36
Expenditure Budget Summary	37
Summary of Revenues & Expenditures	38
Significant Features - Revenues	39
Significant Features - Expenditures	40
Grand List Comparison	43
Tax Warrant and Levy	44
Schedule of Estimated Changes in Fund Balance - Budgetary Basis	45
 GUIDE TO THE BUDGET	
Introduction and Format of the Budget Document.....	47
Description & History of the Town.....	50
Town Organization.....	50
Town and School Personnel by Department.....	53
Fund Structure.....	55
Description of Funds	56
Financial Planning Framework:	
Mansfield Tomorrow – Plan of Conservation and Development	60
Town Council Goals.....	68
Board of Education Goals	71
Financial Management Goals & Policies	72
 REVENUE SUMMARIES	
Revenue Budget by Department	93
Revenue Budget by Source (Object).....	94
 EXPENDITURE SUMMARIES	
Expenditure Budget by Function	106
Expenditure Budget by Department (Town)	107
Expenditure Budget by Object (Town)	109

TOWN DEPARTMENTAL ACTIVITIES

General Government

Summary	119
Legislative	120
Municipal Management	124
Human Resources	126
Town Attorney	129
Probate	130
Town Clerk	131
Registrars/Elections	134
Finance	136
Information Technology.....	141

Public Safety

Summary	142
Police Protection – Patrol Services	143
Animal Control	147
Fire Marshal/Emergency Management	150
Fire & Emergency Services	155

Public Works

Summary	161
Public Works.....	162
Facilities Management	170

Community Services

Summary	173
Health Regulation & Inspection	174
Human Services	175
Library Services	180
Contributions to Area Agencies	183

Community Development

Summary	185
Building and Housing Inspection	186
Planning & Development	189
Boards and Commissions	193

EDUCATION

Mansfield Board of Education
Budget in Brief194

TOWN-WIDE

Summary202
Employee Benefits203
Insurance (LAP).....204
Contingency205

OPERATING TRANSFERS TO OTHER FUNDS

Other Operating207
Revaluation207
Other Operating – Downtown Partnership.....207
Parks & Recreation Fund207
Debt Service Fund207
Capital Nonrecurring Fund207
Storrs Center Overruns Fund207
Cemetery Fund207
Medical Pension Trust Fund207
Transit Services Fund207

CAPITAL PROGRAM

Introduction209
Capital Fund Budget212
Five Year Capital Program221
Capital-Nonrecurring Reserve Fund Budget226

BUDGET RESOLUTIONS

General Fund Resolutions229
Capital Improvement Fund229
Capital and Non-Recurring Reserve Fund229

OTHER FUND DETAIL

SPECIAL REVENUE FUNDS:

TOWN ROAD AID BUDGET

Summary231

RECREATION

Recreation Program Fund233

MANSFIELD DISCOVERY DEPOT, INC.

Daycare Fund241

OTHER OPERATING FUND

Summary of Other Operating243

DEBT SERVICE

Summary of Total Debt Service Payable247
Revenues, Expenditures and Changes in Fund Balance248
Budget Projections253
Estimated Serial Bonds Payable254
Changes in Debt Outstanding - Schools and Towns255
Detail in Debt Outstanding - Schools and Towns256

PROPRIETARY FUNDS

ENTERPRISE FUNDS:

UConn Sewer Enterprise Fund258
Willimantic Sewer Enterprise Fund258

Solid Waste Disposal Enterprise Fund262

Transit Fund266

INTERNAL SERVICE FUNDS:

HEALTH INSURANCE

Summary270

WORKERS' COMPENSATION FUND

Summary274
Roll Forward275

MANAGEMENT SERVICES FUND

Summary277
Shared Financial Services278
Shared Information Technology Services281
Estimated Balance Sheet285
Estimated Statement of Revenues, Expenditures and
Changes in Fund Balance286

NONEXPENDABLE TRUST FUNDS

CEMETERY FUND

Revenue and Expenditure Statement.....289
Investment Pool.....290

HEALTH DISTRICT

Summary292
Estimated Roll Forward293

DOWNTOWN PARTNERSHIP

Summary295
Estimated Roll Forward297

SUPPLEMENTARY DATA

Five Year Forecast299
Glossary of Terms302

BUDGET MESSAGE

John C. Carrington
Interim Town Manager

March 30, 2020

Town Council
Town of Mansfield

Re: Fiscal Year 2020/21 Budget

Dear Town Council:

Staff and I prepared this budget beginning in December 2019, prior to the current global pandemic and we finalized it amid State shutdowns and economic uncertainty. With this crisis as a backdrop, we worked carefully to prepare an operating budget and Capital Improvement Program (CIP) designed to accomplish the following:

- Preserve and maintain the quality of current programs and services, in conformance with Council policy objectives;
- Maintain our pay-as-you-go plan to fund the capital improvement program (CIP);
- Continue Council's commitment to build fund balance in the general fund;
- Be mindful of the impact on taxpayers.

Needless to say, this is not simple a simple task and we anticipate much discussion by the Town Council on how we meet these goals. 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 2020/21 for your review and consideration:

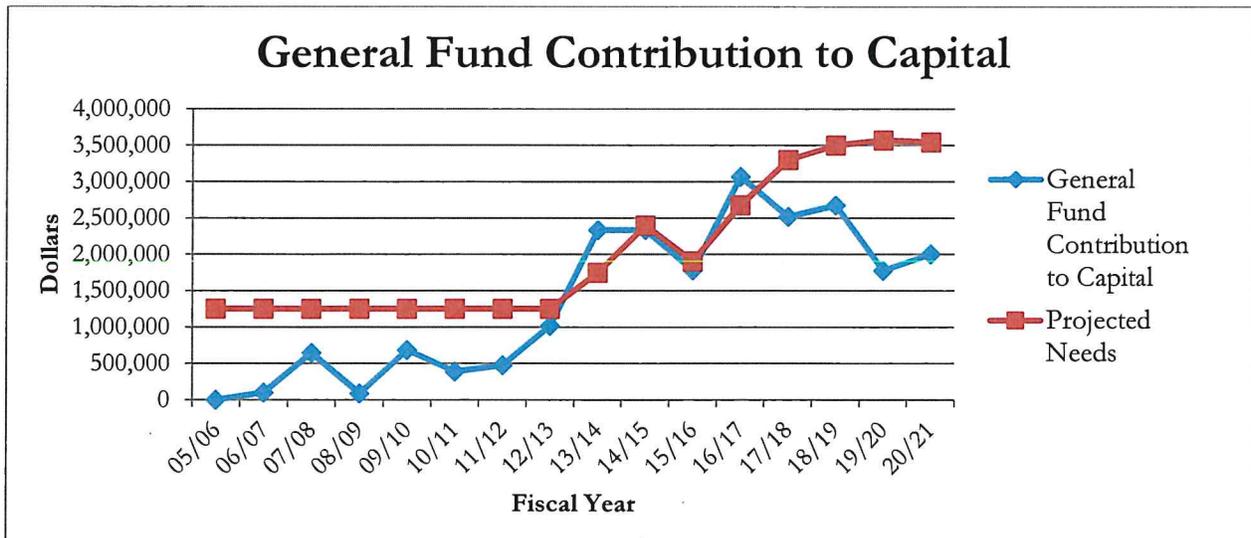
1. The Proposed FY 2020/21 General Fund Budget totaling \$44,093,040 plus Mansfield's general fund contribution, estimated at \$11,105,535, to the Regional School District 19 (Region 19) budget. Combined these items total \$55,198,575, which with a \$128,000 contribution to fund balance would require a mill rate of 31.53 mills on real estate and personal property, representing a 0.15 mill or 0.46% increase.
2. The Proposed FY 2020/21 Capital Fund Budget totaling \$3,542,840.
3. The Proposed FY 2020/21 Capital Nonrecurring Reserve Fund (CNR) budget totaling \$2,717,730, all of which is a transfer to the capital fund budget.

Budget Policy Objectives

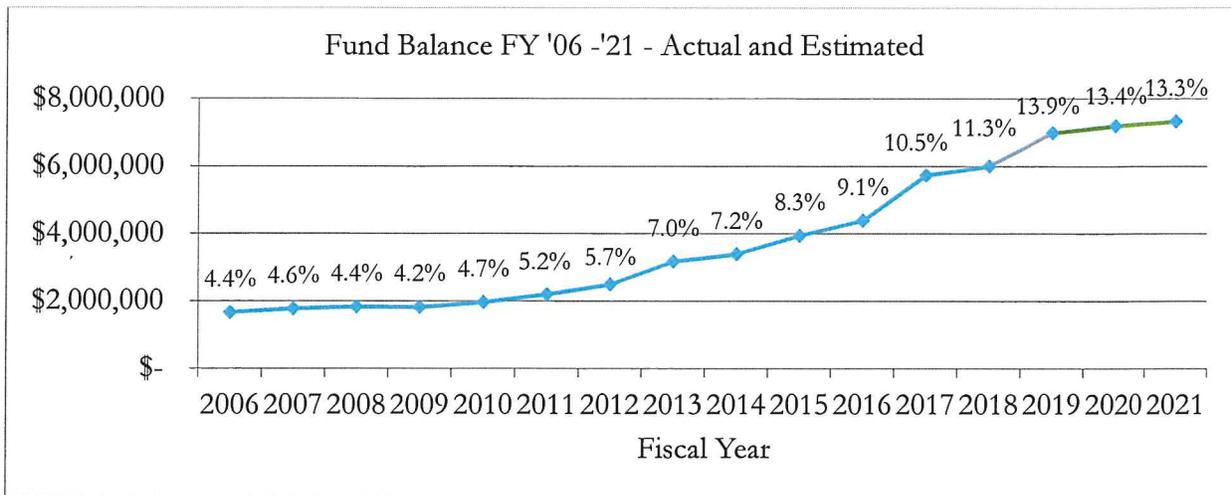
As stated above, staff has designed the Proposed FY 2020/21 Budget to absorb the Governor's proposals for state aid and to accommodate various Council policy objectives. I will review state aid in more detail later in this message.

The first policy objective is to maintain current services and programs. Under the proposed budget, all of our core services – education, general government, community services, community development, public safety and public works - remain intact. The majority of increases in this budget are fixed costs or are determined by contracts. While there are no increases for service improvements presented in this budget, some minor staffing adjustments are proposed in order to maintain current services.

The second major objective is to maintain the general fund contribution to the CIP at a level that, when combined with other revenue sources, allows the Town to finance most regular, recurring capital projects and initiatives on a *pay-as-you-go* or cash basis. For the Proposed FY 2020/21 CIP, we have recommended a general fund contribution of \$2,000,000 that includes \$150,000 in cash-to-capital funding for school building infrastructure, and \$150,000 for school information technology needs. The CIP also includes \$1,100,000 for road resurfacing and drainage, \$170,000 for the patient compartment replacement of Ambulance 607, \$490,000 for facility needs, and \$380,000 for scheduled Public Works vehicle and equipment replacements. While we have had a reduction in the General Fund Contribution to Capital, we have supported the capital program with support from other funds.



Third, the Proposed FY 2020/21 Budget includes a \$128,000 contribution to fund balance that would increase our reserve balance to 13.3% of proposed expenditures. This would provide the eleventh installment of a multi-year plan to reach the 15 percent threshold in our fund balance account in the general fund. We have made tremendous progress in this area and anticipate it will further support an effort to increase in our bond rating. Maintaining a 10-15% fund balance is important in order to provide the Town with a sufficient reserve to meet unforeseen circumstances, which in turn is an important factor in maintaining a healthy bond rating. The better our bond rating, the lower the Town's cost to issue debt. This budget works to balance building fund balance with the impact on the taxpayer.



OpenMansfield

Before I transition to a more detailed overview of revenues and expenditures, I want to highlight that during this year’s budget process we will again use OpenMansfield, our financial analysis platform powered by OpenGov.com, to provide residents, elected officials, and staff with access to the Town’s finances. The OpenMansfield platform displays six years of government spending and revenue detail in a user-friendly portal. Users can view historical revenue and expenditure trends over time and explore multiple views of financial data, including by fund, department, expense, or revenue type. The intuitive design makes it easier to explore how taxpayer money is collected and spent. The platform may be accessed at open.mansfieldct.gov.

Revenue Outlook

The October 1, 2019 preliminary grand list has increased by \$25,942,587 or 2.34 percent. Real estate has increased \$14,828,230, or 1.56 percent. Personal property increased \$11,069,700 or 14.73% percent. Motor Vehicles have increased \$44,657 or 0.05 percent. At the proposed mill rate, this growth would generate approximately \$818,000 in new revenue.

A significant increase in interest income and a slight decrease in State aid is projected at this time. However, we must monitor the economic impact of the pandemic as it could significantly impact both of these revenues. Other revenues are projected to remain fairly stable for the coming year. More information on State aid can be found in the Issue Paper.

General Fund Budget

The recommended General Fund budget of \$44,093,040 for the Town of Mansfield represents an increase of \$1,328,510 or 3.1 percent over the current year. When Mansfield’s estimated contribution of \$11,105,535 to Region 19 is added to this figure, the budget totals \$55,198,575. Under this proposed budget, total spending would increase by \$1,325,605 or 2.5 percent. (Please note that the proposed \$128,000 contribution to fund balance would not constitute an expenditure.)

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 has increased by 7.7 percent or \$1,476,120 over the current budget. The significant cost drivers leading to this increase include:

- An increase of \$444,020 for contracted salary increases
- An increase of \$289,750 for debt service on the Four Corners sewer project
- An increase of \$224,870 to continue our pay-as-you-go capital plan
- An increase of \$220,260 for proposed staffing to maintain services
- An increase of \$201,820 for the Municipal Employees Retirement System (MERS)
- An increase of \$65,000 for the annual contribution to fund Other Post Employment medical benefits
-
- An increase of \$56,000 to fund Resident State Trooper overtime due to the loss of the Underage Drinking grant.
- An increase of \$41,500 in energy costs

We worked to control expenditures by holding most discretionary line items flat. However, some costs (primarily purchased services) do continue to increase.

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.

2) Mansfield Board of Education - The other major segment of the Town budget is the Mansfield Board of Education budget. The budget as adopted by the Board of Education reflects a reduction of \$147,610 reducing the current budget of \$23,637,850 to \$23,490,240. The major drivers for the Board budget include an increase for obligated salary adjustments \$394,680, the proportionate share of the upgrade to the Human Resource/Financial Management system \$135,000, an increase in facility repairs and energy costs \$64,690, offset by a reduction in health insurance \$337,300, a reduction in outplacement tuition, and a reduction in the contribution to the post-employment trust fund of \$109,870. The Mansfield Board's budget is based on discussions with Town and Region 19 officials regarding revenues and expenditures, as well as a commitment to maintain reasonable and appropriate class sizes while addressing issues related to enrollment shifts. The Board's budget seeks to maintain the current level of programming in a cost effective manner.

Region 19 Budget

The Region 19 Board of Education is presently reviewing Superintendent Krieger's proposed budget. We are anticipating Mansfield's general fund proportionate share to total \$11,105,535, a decrease of \$2,905 over the current year. The member town contributions to the Region 19 budget reflect an increase of 0.5 percent, and Mansfield's share reflects both this adjustment and an increase in our *pro-rata* share. The Region

19 Board of Education is contemplating reductions to this budget. We will adjust these projections once the Board has adopted a budget.

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 \$3,542,840 is financed primarily from the capital and nonrecurring reserve (CNR) fund (\$2,600,000) with the balance coming from the LoCIP grant (\$185,000) and other funds (\$757,840). 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 \$2,717,730 is funded mainly by the general fund (\$2,000,000), ambulance user fees (\$400,000), and the Pequot/Mohegan grant (\$179,151). The proposed expenditure is for a transfer to the capital fund of \$2,600,000 to fund current year projects and a transfer of \$117,730 to fund Storrs Center infrastructure overruns.

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.

Impact on the Taxpayer

The proposed budgets for the Town, Mansfield Public Schools, and Region 19 have collectively increased by \$1,325,605. To support this budget, a 0.46% tax increase would be required and the mill rate would increase 0.15 from 31.38 mills to 31.53 mills. Due to the October 1, 2019 revaluation, the median home has increased from an assessed value of \$157,000 to \$159,500. Factoring in this change the median homeowner would see an annual increase in taxes of \$102.00, \$8.53 per month. With this tax rate we would be able to increase our Fund Balance by \$128,000, bringing our general fund reserve to 13.3 percent.

Conclusion

As explained in the introduction, given the economic uncertainty due to the global pandemic, the management team views the Proposed FY 2020/21 Budget and CIP as a viable starting point for Council discussion. We understand that any potential impact on the taxpayer needs to be considered carefully and we are ready to assist the Council in making any desired adjustments.

The preparation of this document requires a great deal of time and effort. I would like to thank our various department heads and the members of the budget team – Cherie Trahan, Alicia Ducharme, and Noelle Shepard - for their patient work in preparing this submission.

Sincerely,

John C. Carrington
Interim Town Manager

**Town of Mansfield
General Fund
Major Cost Drivers - FY 2020/21**

FY 2020/21 Proposed General Government Budget	\$ 20,602,800	
FY 2019/20 General Government Budget	19,126,680	
Proposed General Government Increase		\$ 1,476,120
Obligated/Non-discretionary increases:		
Contracted salary increases	444,020	
Debt Service	289,750	
Pay-as-you-go capital	224,870	
Municipal Employees Retirement System	201,820	
Other Post Employment Trust Fund	65,000	
Energy (electricity, fuel, natural gas, etc)	41,500	
Total Obligated/Non-discretionary		1,266,960
Operating expenses to maintain services:		
Proposed additional staffing costs	220,260	
Underage Drinking Enforcement (loss of grant)	56,000	
Overall decreases in operations	(67,100)	
Total Operating expenses to maintain services		209,160

ISSUE PAPER

STATE REVENUE

On February 5, 2020, the Governor proposed his state budget adjustments for FY 2020/21. Mansfield will see a decrease of \$101,374 over the current year, primarily in our Education Cost Sharing grant. The current Education Cost Sharing (ECS) formula and the phase-in of increases for towns that are underfunded according to the formula continues.

While no other substantial changes are proposed, the Payment in Lieu of Taxes continues to be underfunded. Fortunately, Mansfield and the other communities that have substantial State property continue to receive the Select Payment in Lieu Of.

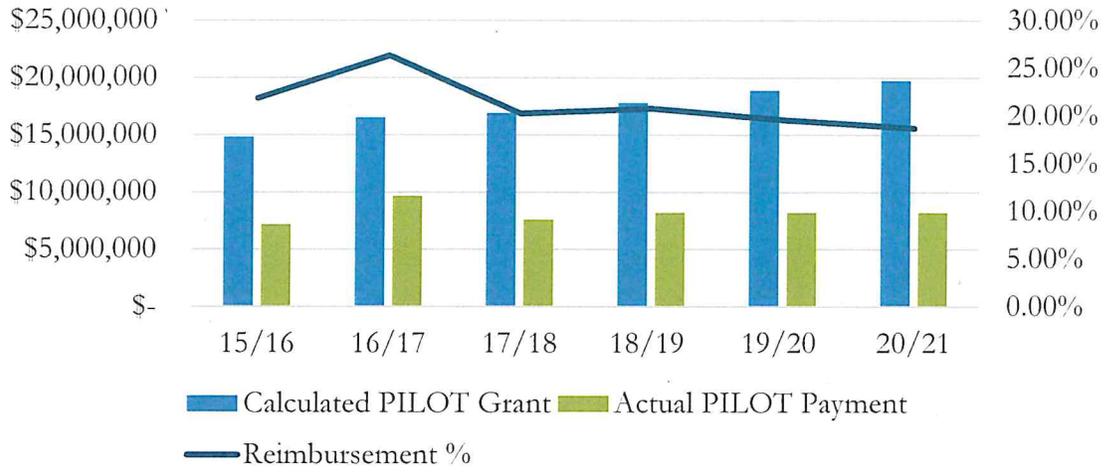
The table below reflects the impact of the state budget on Mansfield.

	Actual	Actual	Actual	Estimated	Governor's Proposed
Grant	2016/17	2017/18	2018/19	2019/20	2/5/20 2020/21
Pequot Grant	204,996	204,996	179,151	179,151	179,151
PILOT - State Owned Property	7,131,699	5,094,973	5,566,517	5,566,517	5,566,517
PILOT - Colleges & Hospitals			7,583	7,583	7,583
ECS	9,947,410	8,636,116	9,675,272	9,561,096	9,459,722
Town Aid	416,521	419,790	420,031	414,125	414,125
LoCIP	-	343,512	218,600	187,370	187,370
Grants for Municipal Projects			6,841	6,841	6,841
Municipal Revenue Sharing	525,280				
MRS Select Payment in Lieu	2,516,331	2,516,331	2,630,447	2,630,447	2,630,447
Municipal Stabilization Grant		1,626,768	661,283	661,283	661,283
Teacher's Retirement System				-	-
Total	20,742,237	18,842,486	19,365,725	19,214,413	19,113,039
Increase/(Decrease)		(1,899,751)	523,239	(151,312)	(101,374)
% Increase/(Decrease)		(9.2%)	2.8%	(0.8%)	(0.5%)

Payment in Lieu of Taxes Grant:

The Payment in Lieu of Taxes is designed to fund 45% of what a community would receive in taxes if the property was not State owned, if the grant was fully funded. The grant has not been fully funded in many years. The chart below shows what the calculated grant would be based on the value of State owned property in Mansfield's as compared to what we are estimated to receive from the PILOT and Select PILOT. Fiscal Year 2016/17 was the first year we received the Select PILOT. That year, our funding level was 26.3%. As you can see, we had a significant drop in the grant in 17/18, followed by three years of slightly increased flat payments. While we are appreciative of stable funding over the last few years, each year the State is paying a smaller portion of what our property taxes would be if the property was not owned by the State.

Payment in Lieu of Taxes Grant



ISSUE PAPER

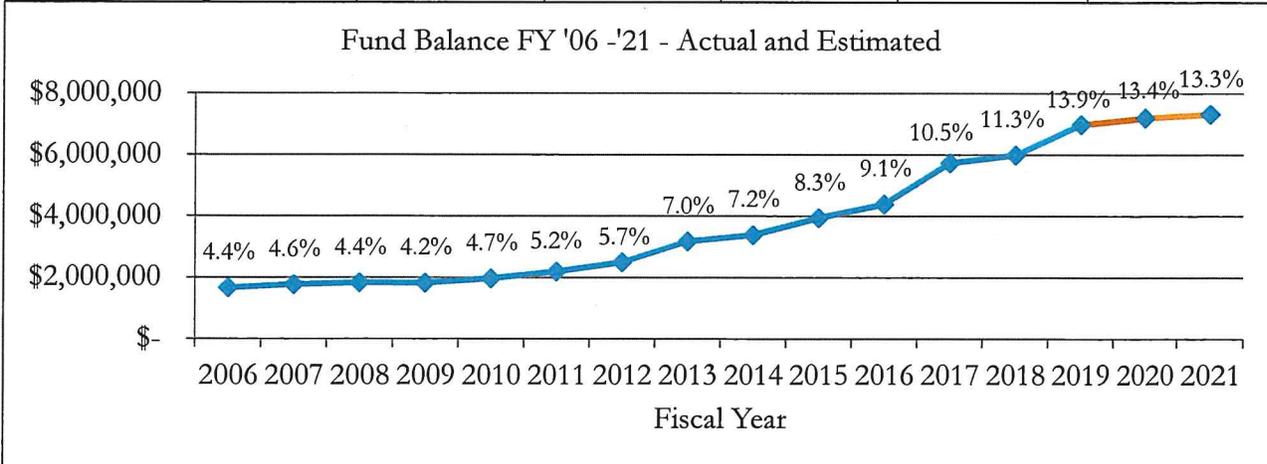
FUND BALANCE

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

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

Increasing fund balance is important in order to provide the Town with sufficient reserve to meet unforeseen circumstances. The Town plans to continue to increase fund balance gradually over time until we reach the recommended level of fund balance by the rating agencies.

	General Fund Balance (GAAP Basis)				
	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Assigned	\$ 300,000	\$ 143,303	\$ 119,494	\$ 0	\$ 0
Unassigned	5,432,065	5,849,627	6,864,956	7,196,956	7,324,956
Total Fund Balance	\$ 5,732,065	\$ 5,992,930	\$ 6,984,450	\$ 7,196,956	\$ 7,324,956
GAAP Expenditures and Other Financing Uses	\$ 51,796,955	\$ 53,018,631	\$ 50,132,503	\$ 53,872,970	\$ 55,198,395
Unassigned Fund Balance as % of Total Expenditures	10.5%	11.0%	13.7%	13.4%	13.3%



ISSUE PAPER

STORRS CENTER RESERVE ACCOUNT

In FY 2010/11 the Town established a reserve account to accumulate permitting fees for the Storrs Center development project and the net tax revenue generated during the tax abatement period for the project. The Town has used these revenues to cover the one-time costs and the public infrastructure improvements related to the project.

The following schedule reflects the activity in the Storrs Center Reserve Account in the Capital Fund for FY 2017/18 through FY 2019/20. As the one-time costs have come to an end, the Reserve Account will closed out as of June 30, 2020. Any remaining funds in the account will be used to pay off infrastructure overruns, estimated at \$138,000. The future funding for the operating costs for the Nash-Zimmer Transportation Center, the contribution for the Garage Repair and Maintenance Reserve, and funding for the infrastructure overruns will come directly from the General Fund as a Transfer Out.

The total estimated cost of the infrastructure overruns was \$768,000. Below is the estimated payment plan for the remaining overrun balance from the Reserve Account:

Remaining Overrun Balance	\$ 373,450
FY 19/20 Projected Payment	(138,000)
FY 20/21 Projected Payment	(117,725)
FY 21/22 Projected Payment	<u>(117,725)</u>
Balance	<u>\$ 0</u>

Storrs Center Reserve Account - Fund 400-84103
Estimated Account Balance

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Budget	FY 19/20 Estimated
Funding Sources:				
Storrs Center Gross Taxes	\$ 3,472,330	\$ 3,538,920	\$ 3,481,653	\$ 3,481,653
Less: Tax Abatement	(606,000)	(581,000)	(554,000)	(554,000)
Net Storrs Center Tax	2,866,330	2,957,920	2,927,653	2,927,653
Less: Est. Operating Costs	(303,656)	(309,729)	(350,000)	(350,000)
Less: Tax Relief	(2,237,674)	(2,498,191)	(2,462,653)	(2,462,653)
Net Transfer to Reserve	325,000	150,000	115,000	115,000
Permitting & Fire Safety Fees	1,557	7,837	1,500	25
Other Local	54,545	54,636	56,275	56,275
Capital Non-recurring Fund				
Total Project Funding	\$ 381,102	\$ 212,473	\$ 172,775	\$ 171,300
Project Expenditures:				
Infrastructure Improvements	\$ -	\$ -	\$ -	\$ -
Fire/Bldg Insp. One-time Costs	2,442			
Purchased Services	30,680	24,996		
Legal Services	1,347	3,561		
Capital Equipment				
Repairs & Maintenance	27			
Intermodal Operating	124,000	80,000	80,000	80,000
Construction Overruns	125,000	120,000	115,000	138,064
Garage Repair Reserve	54,545	54,636	56,275	56,275
Total Project Expenses	\$ 338,041	\$ 283,193	\$ 251,275	\$ 274,339
Net Activity Incr/(Decr)	43,061	(70,720)	(78,500)	(103,039)
Beginning Balance	130,698	173,759	103,039	103,039
Ending Balance	\$ 173,759	\$ 103,039	\$ 24,539	\$ (0)

ISSUE PAPER

STAFFING CHANGES FY 2020/21

A summary of staffing changes for FY 2020/21 is as follows:

Town Manager

- Management recommended funding for a full-time Communications Specialist position that will be shared with the Mansfield Board of Education. Cost to General Fund: \$45,430 for salary and benefits.

Human Resources

- Management recommends funding for a Part-Time HR Specialist to assist with the amount of work and responsibility within the department. This will allow for the delegation of tasks instead of relying on one person. Cost to the General Fund: \$34,700 for salary and benefits.

Public Works

- Management recommends the upgrading of two experienced laborers to truck drivers. These laborers are often upgraded to truck drivers during snowstorms since we currently have 6 truck drivers to do 8 plow routes and at other times during the year. Cost to the General Fund: \$17,720 for salary and benefits.
- Management recommends the hiring of a full-time laborer to support the tree program and Downtown Storrs. Cost to the General Fund: \$74,990 for salary and benefits.

Resident State Troopers

- Management recommends increasing the hours for the Administrative Assistant in the Resident State Troopers office from 28 hours a week to 35 hours per week. Additional support is needed for increased public safety needs, expanded calls for services to include projected economic growth within the Mansfield community. Cost to the General Fund: \$15,090 for salary and benefits.

Human Services

- Management recommends changing the part-time 19 hour a week Outreach Social Worker to a full-time Outreach Coordinator. This position will oversee the outreach programs and transportation. To offset the additional cost, the part-time Senior Center Assistant position would be eliminated. Net cost to the General Fund: \$18,330 for salary and benefits.
- Management also recommends increasing the hours of the Early Childhood Service Coordinator increase by 5 hours to 35 hours per week. The additional hours would be used to help support the youth programs throughout the year. Cost to the General Fund: \$13,910 for salary and benefits. There is potential to offset approximately \$2,500 of the cost with grant funds through the Youth Service Bureau Enhancement grant.

Library Services

- Management recommends moving the cost of the Express Desk Attendants from the Transit Services Fund to the General Fund since these employees are part of Library Services. The salaries and benefits have been funded by the General Fund through a transfer out to the Transit Service Fund in the past years. Cost of salaries and benefits: \$34,460

Information Technology

- Management recommends increasing the hours of the Office Assistant from 19 hours a week to 35 hours per week. This is consistent with most other Departments. This is a priority need to move forward on project timelines, resolving inefficiencies, meeting required compliance items, avoiding higher costs, and supporting our organization's efforts to innovate and transform to meet citizen and organizational needs. This is a shared services position with all entities. Total increased cost for salary and benefits is \$48,130. Of that amount, \$17,810 is the cost to the General Fund.

ISSUE PAPER

RESIDENT STATE TROOPER PROGRAM (RST)

During the final stages of preparing this budget, the Town received an estimate from the State on the cost of the Resident State Trooper Program for FY 2020/21. Over the years we have seen many increases from the State due to increases in the benefit rate, at one time reaching approximately 105%. In addition, several years ago, the program was changed such that the municipality is required to pay 100% of the costs for all but the two highest paid officers, whom we pay 85% of the costs.

For the current fiscal year, the State agreed to pay 50% of the unfunded liability portion of the pension. This brought the benefit rate that we are required to pay to 84.07%, providing some much needed relief. We used the current year estimates to prepare our projected costs for FY 2020/21, estimating an overall 2.5% increase on salaries, benefits and overhead.

However, the State estimate for Mansfield's RST for the same number of troopers came in at \$1,603,145.85, an increase of \$156,713.94 or 10.8%. Since the benefit rate remained 84.07%, this seemed an unreasonable increase. After further inquiry with the State, we were told the increase was driven by two factors:

1. A 3% general wage increase
2. A contract change that pays all troopers for ½ of their lunch hour every day. The basis for this is that they are "on call" during their lunch and at times need to respond to calls.

To put this in perspective, this translates into a 9% increase for troopers at top step. For a trooper with a step increase, the effective increase is approximately 16%.

During staff deliberations on the budget proposals, management chose not to include a request for up to 3 additional troopers. This decision was based on the overall needs of the organization as well as a concern that the State might pull back on the share of the unfunded pension liability. We had no idea at that time, the State had negotiated these changes with the police union. This change created a \$122,000 shortfall in the anticipated budget proposal. Management considered the following options in finalizing the proposed budget:

1. Move forward with the budget we have, knowing we have a shortfall to deal with.
2. Adjust the RST budget and reduce the contribution to fund balance by \$122,000, thereby holding the estimated mill rate flat.
3. Adjust the RST budget and increase the estimated mill rate. Estimated mill rate would be 31.63, an increase of .25 mill or .81%. The current proposal is an increase of .15 mill or .46%.
4. Adjust the RST budget and find other reductions to make up for this increase.

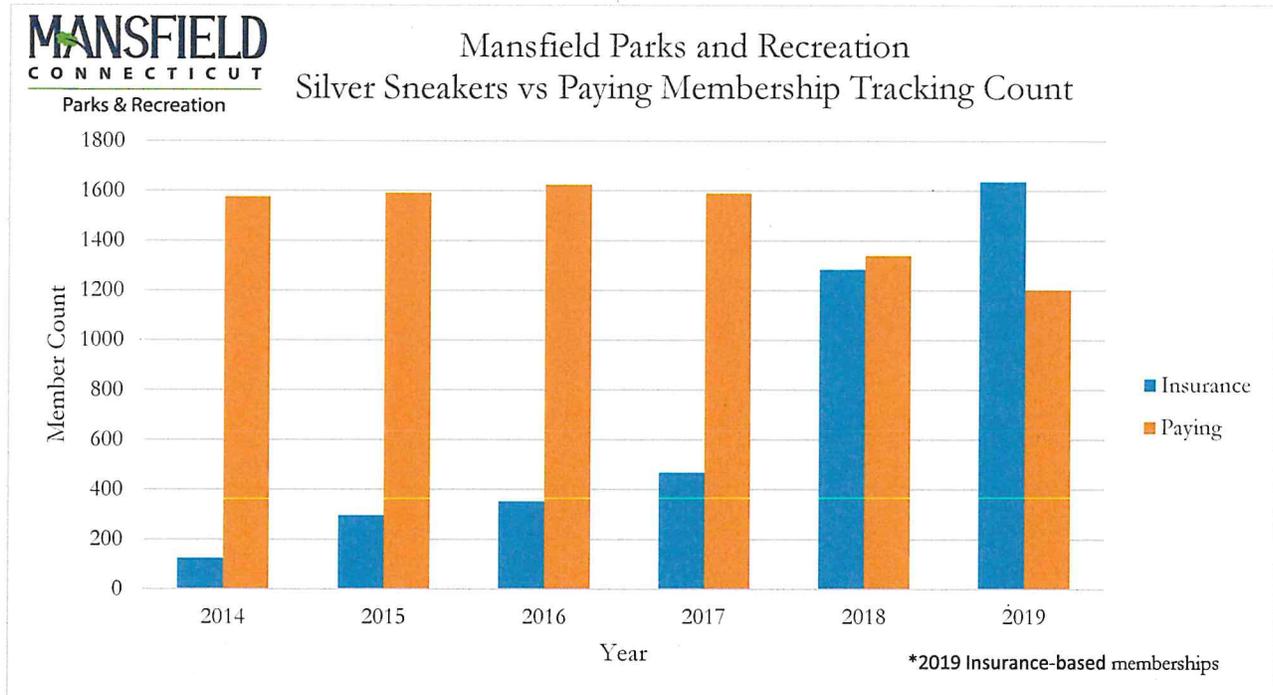
The Town Manager's Proposed budget is prepared including option 2 above for the following reasons:

1. These are very uncertain times and it would be irresponsible to go into next year's with a built in shortfall.
2. We carefully consider any increase to the mill rate and its impact on the taxpayer.
3. The increases we have proposed are based on assessed merit.
4. We anticipate increasing fund balance at the end of the current fiscal year.

ISSUE PAPER

PARKS AND RECREATION FUND SUSTAINABILITY

Over the last five years, since the insurance industry's shift to the Silver Sneakers program for many retirees, the Parks and Recreation fund has seen significant losses in revenue. While there is potential for positive revenue from the Silver Sneakers program if there was active participation from those who have the benefit, the reality has been that many people with this membership type end up not using this insurance benefit as much as it was intended. The Community Center is reimbursed \$3 per visit per member by a program management company on a monthly basis, with a maximum of \$30 or ten visits per person per month. The average revenue per person per month revenue has been less than \$7 per person per month. In comparison, a paying member would normally be a little over \$34 (resident individual rate) per person per month. As the graph below illustrates, the Silver Sneakers membership type (including a smaller portion of Renew Active participants) has far exceeded all other paying membership types at the Community Center. If the Silver Sneakers revenue was half of the revenue of a paying member or around \$17 per person per month, the fund balance would naturally grow and thus be fully sustainable under the current and proposed fiscal year.



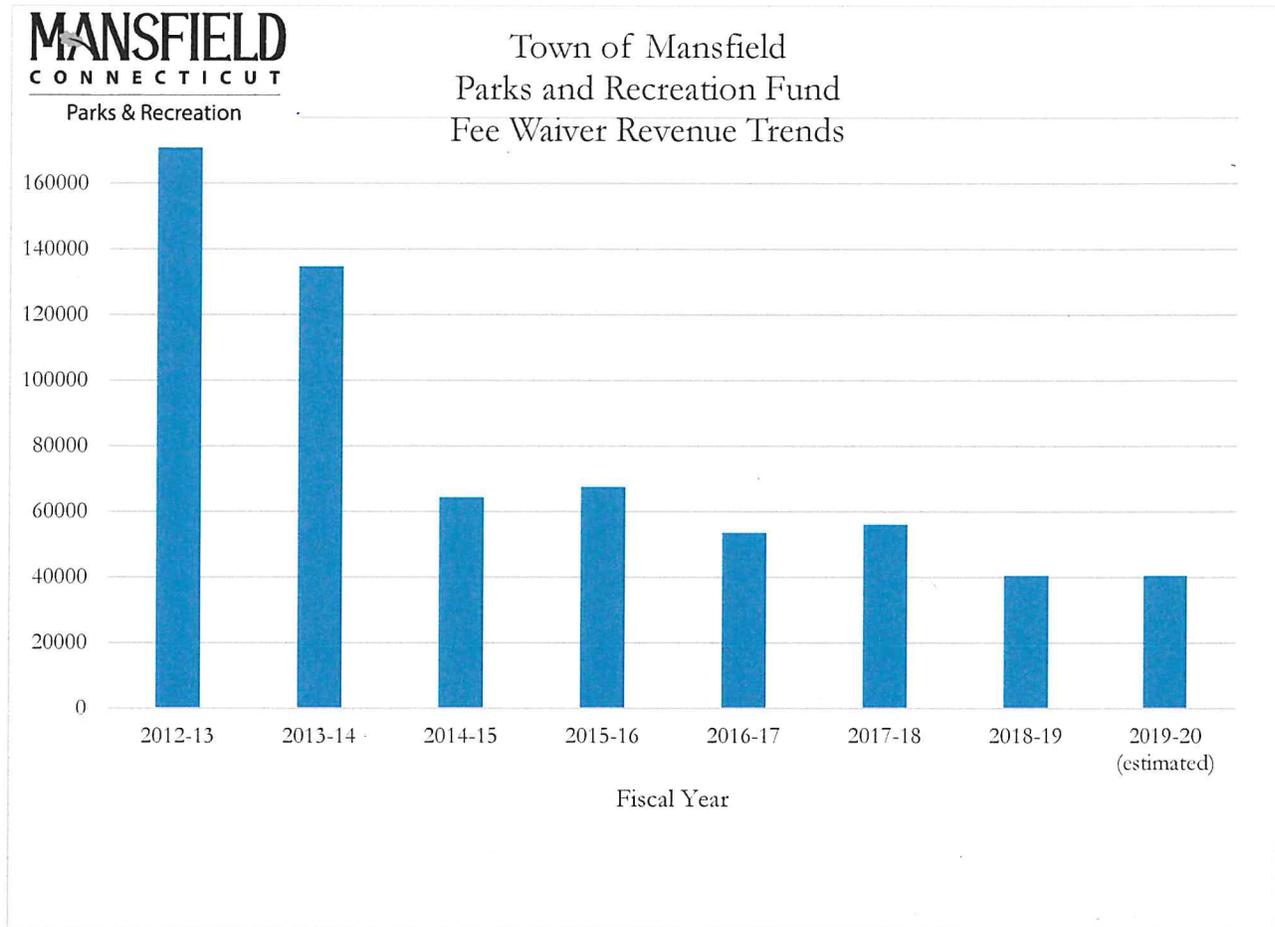
Total membership has increased which is a positive trend for the health of the community as a whole and the main reason the Community Center was built. The Parks and Recreation fund balance goal is to work towards fifteen percent of budget, which is consistent with the Town's fund balance goal. Over the sixteen years of the Community Center operation, up until last fiscal year, there has been over-all positive, but slow growth of the fund balance. The current insurance trend of more and more people obtaining the Silver Sneakers benefit does not make the fund sustainable unless the current participation/visitation reimbursement rate more than doubles. The fund balance was reduced by \$-(81,355) in fiscal year 2018-19 and is projected to be reduced by another \$-(46,850) in the current fiscal year. The proposed budget for fiscal year 2020-21 is expected to be even more of a reduction at an estimate of \$-(152,320).

There are several other factors that have also contributed to this negative outlook, including:

- 1) a significant reduction in fund revenue from the general fund for fee waivers (see graph below);
- 2) an aggressive approach by the State Legislature to raise the minimum wage which is costing the fund over \$50,000 in additional expenditures next fiscal year. There will be similar related

increases in subsequent years with the State's three-year plan of increasing the minimum wage to \$15 per hour. The expenditure costs to operate programs and facilities within the fund other than this typical payroll increase for the most part have been contained. Any additional cuts in personnel will most certainly effect services, which in turn will effect revenue even more negatively; and

- 3) in fiscal year 2014-15, staff introduced concerns to the Finance Committee about long term sustainability and at that time it was agreed there needed to be a greater contribution from the general fund to support select services provided to the community by the department. A slow increase to the contribution began, but over the last five years, this approach was minimized due to the problems associated with the State budget crisis, causing the general fund to limit the adjustments that were planned.



Staff has been negotiating with the Silver Sneakers management company to address concerns about lack of active participation and have attempted to introduce incentives for Silver Sneakers members to visit more frequently, but to date the trend of low participation has not shifted enough to keep pace with increases in costs. The following are a few options that can be considered, with the pros and cons associated with each:

1. Cancel the Silver Sneakers contract:
 - a. Pro – None. All local fitness facilities provide this membership option and without this option, the Community Center would lose more than half of its membership. It is likely that some of the Silver Sneakers members who can afford to would return as paying members, however the percentage of those who would will not make up for the total loss of Silver Sneakers members. Unless most other local facilities also cancelled their Silver Sneakers contracts, the Community Center would have a difficult time competing in the market.

- b. Con – the Community Center would lose over half of its membership and it is expected that there would be considerable push back from the community as this is a benefit that was negotiated into their insurance program.
- 2. Introduce new programming incentives to increase Silver Sneakers participation:
 - a. Pro – This would definitely drive more people who have the benefit into the facility. Staff are actively working to increase programming options and incentives when possible.
 - b. Con – There are a limited of Silver Sneakers certified instructors who can lead classes. Classes are often filled with waiting lists and there are not enough program rooms to handle the demand. Staff are beginning to use other Town facilities (Senior Center and Lenard Hall), but this makes it more difficult to credit a visit at the Community Center. Also, additional programming adds cost for instructors and supplies that are required by Silver Sneakers to run their programs.
- 3. Increase the General Fund contribution to level needed for fund sustainability:
 - a. Pro – A greater contribution, which was intended by the Finance Committee many years ago, would bring some stability to the natural growth of the fund.
 - b. Con – This option will cost the general taxpayer a small increase in the percentage of tax supported services that are apportioned to the Parks and Recreation Fund.

In summary, the Community Center facility has been a positive asset of the Town and is utilized more on a day-to-day basis than any other town facility for a variety of services. The health of the community was the primary reason the Community Center was built and the quality of life for residents is greatly increased by the resources that it provides. There is a significant amount of revenue that is generated by the Parks and Recreation Fund through membership and programs that are offered. The revenue to expenditure ratio has been negatively affected by factors that are mandated by outside sources, causing a strain on the sustainability of the fund. The business of operating a fee based program and membership has worked under a self-supporting model since the opening of the Community Center facility. Significant changes in the industry due to insurance benefits and a growing senior population have made the current model challenging and unsustainable. The current model is no longer realistic given the industry changes.

The proposed General Fund budget includes a \$34,010 or 5.85% increase in the contribution to the Parks and Recreation Fund, consistent with the Finance Committee's recommendation in FY 2014/15. However, this is not sufficient to maintain operations in the upcoming year.

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 2019 Revaluation along with significant growth in the personal property grand list, will increase the overall grant list by nearly \$26M or 2.3%, generating approximately \$800,000 in tax growth. This growth will assist in meeting the goals stated above.

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

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

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

Basis of Budgeting:

1. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund, Capital Fund, and Capital and Non-Recurring Reserve Fund, which are the only funds with a legally adopted annual budget. Budgetary comparisons on a legal basis are included in the appropriate financial statements and schedules.
2. Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form

requested by the Town Manager so as to indicate the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.

3. Based on a schedule approved by the Town Council, the Town Manager shall present to the Council a budget consisting of:
 - (a) A budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
 - (b) The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comment the Manager wishes to provide;
 - (c) Statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
 - (d) Information on amounts of revenue by source, other than property taxes collected, in the last completed fiscal year, estimates for the current year and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
 - (e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
 - (f) And such other information as will assist the Town Council and the voting residents of Mansfield in deciding on an annual appropriation and a capital improvement program.
4. During the budget adoption process, the Town Council shall hold at least two Town Budget Information Meetings. At least 10 days prior to each meeting, the Town Council shall widely distribute budget information and notices of the meetings. The Town Council shall adopt a proposed budget, including a recommended appropriation act, by May 1.
5. An annual Town Meeting for budget consideration shall be held on the second Tuesday in May. This meeting shall consider the budget presented to it by the Council and may approve, lower, or raise the budget of any item. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration.

The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower, or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.

6. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if:
 - Within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
 - The Town Clerk determines the petition to be sufficient. If found to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.
 - After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least 10 days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.
 - A majority of those voting in the referendum vote against the budget.
7. The level of control for all legally adopted budgets (the level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval) is at the department level for the General Fund. The Council may make budgetary transfers from one department to another within the General Fund, not to exceed 0.5 percent of the annual budget in any one fiscal year. Transfers or new appropriations in an amount from 0.5 percent to an aggregate amount not to exceed one percent of the annual approved budget in any one fiscal year, may be approved by consecutive actions of the Council and a Town Meeting which shall be called by the Council following its action on the new spending proposal.

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

Notwithstanding the foregoing, the Council may approve appropriations without limitation as to amount if such appropriations are to be funded from revenues other than receipt of taxes or proceeds of borrowings authorized pursuant to Sections 406 and 407

of the Charter, unanticipated in the annual budget. The Council is authorized to establish special funds with respect to such appropriations.

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

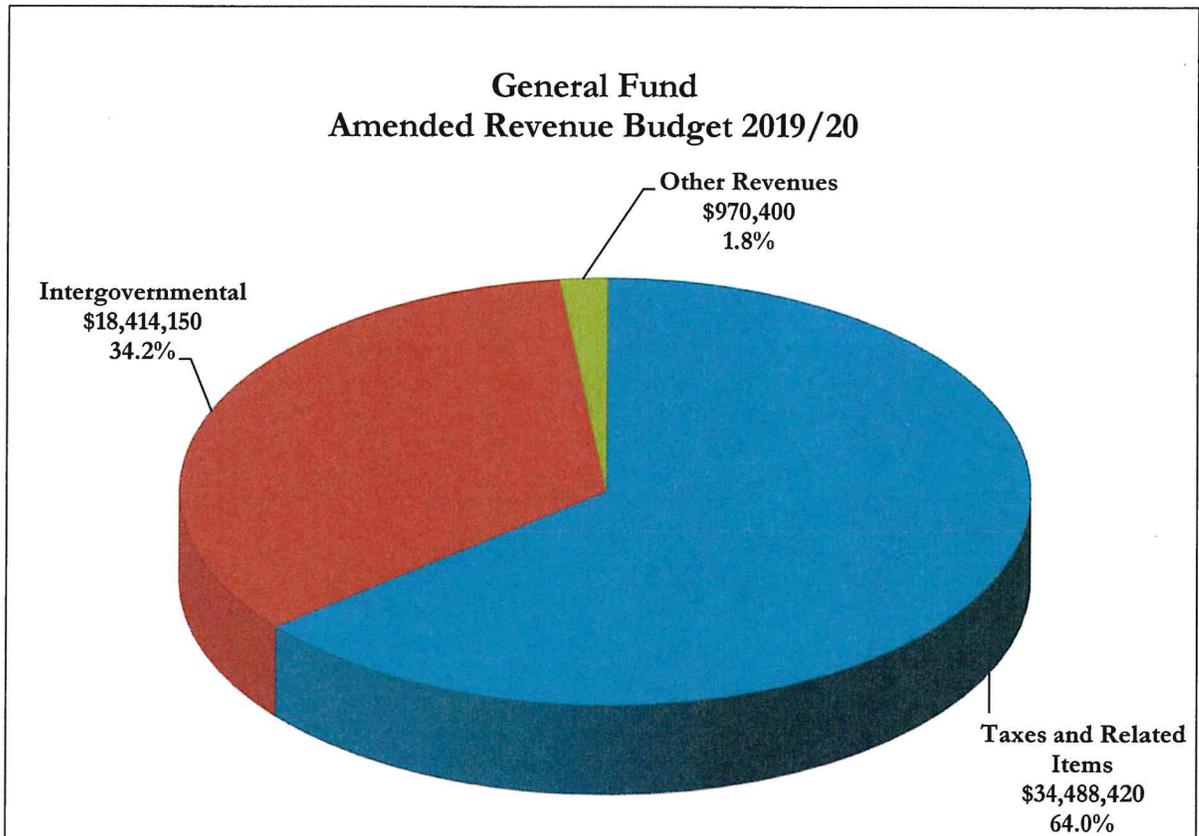
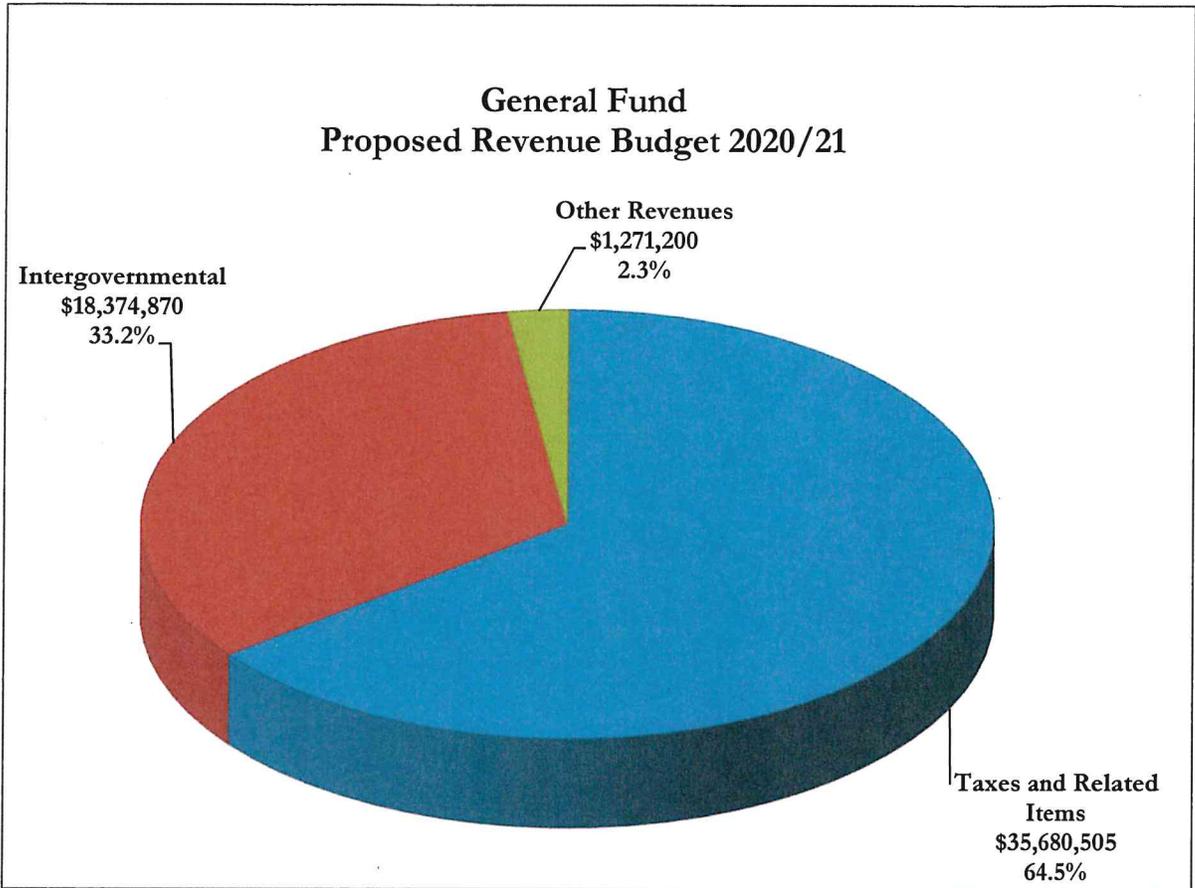
FY 2020/21 Budget Review Schedule

March 30 Monday 6:30pm – 9:30pm	Budget Presentation Message, Budget in Brief, Guide to Budget, Revenue and Expenditure Summaries	Council Chambers Beck Building
April 01 Wednesday 6:30pm – 9:30pm	Budget Review – General Fund & Capital Gen. Government, Public Safety, Community Services, Community Development, Town-wide, Operating Transfers, Parks & Recreation Fund, Mansfield Discovery Depot, Other Operating Fund	Council Chambers Beck Building
April 08 Wednesday 1:00pm – 2:30pm	Public Information Session Manager’s Proposed Budget Review	Council Chambers Beck Building
April 10 – 17	School Vacation	
April 13 Monday 7:00pm	Public Hearing on Budget at Regular Council Meeting	Council Chambers Beck Building
April 16 Thursday 6:30pm – 9:30pm	Budget Review – General Fund & Capital Public Works. Other funds: Town Aid, Sewer Operating, Solid Waste Fund, Transit Services, Debt Service, Health Insurance, Workers Comp, and Cemetery Fund. Other agencies: EHHD & MDP	Council Chambers Beck Building
April 22 Wednesday 6:30pm – 9:30pm	Budget Review – General Fund & Capital Board of Education, Shared Facilities Management, Shared Finance, Shared Information Technology & Management Services Fund	Council Chambers Beck Building
April 23 Thursday 7:00pm – 9:30pm	Budget Discussion (flagged items & discussion)	Council Chambers Beck Building
April 27 Monday 6:00pm – 7:00pm	Adoption of Budget (prior to regular meeting)	Council Chambers Beck Building
April 29 Wednesday 6:30pm – 9:30pm	Adoption of Budget (if necessary)	Council Chambers Beck Building

May 04 Monday 7:00pm	Region 19 Annual Meeting on Budget	EO Smith Media Center
May 05 Tuesday	Region 19 Budget Referendum	Ashford, Mansfield, Willington
May 07 Thursday 6:00pm – 7:00pm	Public Information Session Town Council Adopted Budget	Council Chambers Beck Building
May 12 Tuesday 7:00pm	Annual Town Meeting	Mansfield Middle School Auditorium

BUDGET IN BRIEF

Town of Mansfield
Budget in Brief

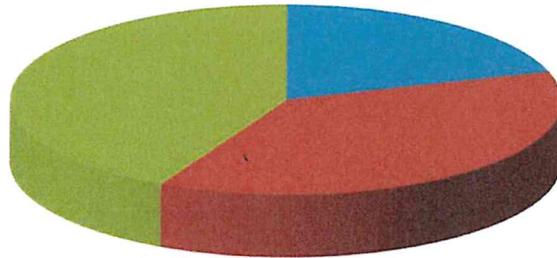


Town of Mansfield
Budget in Brief

General Fund
Proposed Expenditure Budget 2020/21

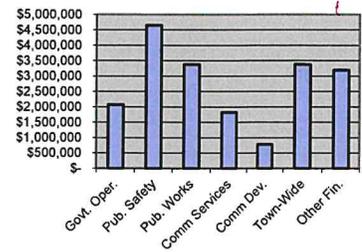
Mansfield BOE
\$23,490,240
42.6%

Reg. 19
Contributions
\$11,105,535
20.1%



General
Government
\$20,602,800
37.3%

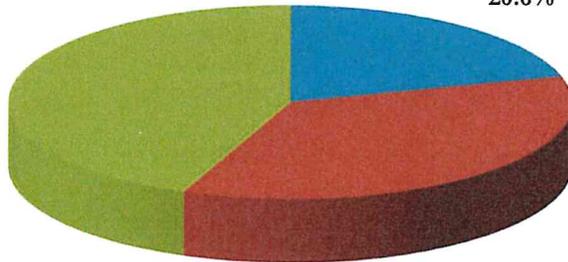
General Government
Expenditures by Major Category



General Fund
Amended Expenditure Budget 2019/20

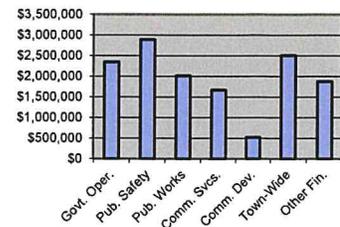
Mansfield BOE
\$23,637,850
43.9%

Reg. 19
Contributions
\$11,108,440
20.6%



General
Government
\$19,126,680
35.5%

General Government
Expenditures by Major Category



**Town of Mansfield
Budget in Brief
Budget Highlights
2020/21**

- The combined proposed budget for the Town General Government, Mansfield Board of Education, and Contribution to Region 19 increased by \$1,325,605 from \$53,872,970 to \$55,198,575 or by 2.5 percent.
- The proposed Town of Mansfield budget for fiscal year 2020/21, including the Mansfield Board of Education is \$44,093,040, 3.1 percent increase over fiscal year 2019/20.
- The proposed General Government portion of the budget has increased by \$1,476,120, from \$19,126,680 to \$20,602,800 or by 7.7 percent. The increase is reflective of an increase of \$227,620 for Capital projects, increase of \$289,750 for Debt contribution and an increase of \$958,750 for operating expenses.
- The proposed Mansfield Board of Education portion of the budget has decreased by \$147,610 from \$23,637,850 to \$23,490,240 or by .6 percent.
- The proposed Region 19 Board of Education proportionate share for the Town of Mansfield has decreased by (\$2,905), from \$11,108,440 to \$11,105,535..
- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) is 31.53 mills, a .15 mill increase or .46 percent from fiscal year 2019/20.
- The Grand List has increased by \$25,942,587, from \$1,107,706,109 to \$1,133,648,696 or by 2.34 percent. Personal Property saw an increase of 14.73 percent or \$11,069,700. Real Estate saw an increase of 1.56 percent or \$14,828,230 and Motor Vehicles also saw an increase of .05 percent or \$44,657.
- Under this proposal, the median homeowner would have an increase of \$102 in their annual taxes.

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

	FY 19/20 Amended	FY 20/21 Proposed	Increase/Decrease	
			Amount	Percentage
Town:				
General Government:				
Operating Budget	\$ 16,944,050	\$ 17,902,800	\$ 958,750	5.7%
Capital Contribution	1,772,380	2,000,000	227,620	12.8%
Debt Contribution	410,250	700,000	289,750	70.6%
Total General Government	19,126,680	20,602,800	1,476,120	7.7%
Mansfield Board of Education	23,637,850	23,490,240	(147,610)	(0.6%)
Total Town of Mansfield	\$ 42,764,530	\$ 44,093,040	\$ 1,328,510	3.1%

	FY 18/19 Amended	FY 20/21 Proposed	Increase/Decrease	
			Amount	Percentage
Recap:				
Contribution to Region 19	\$ 11,108,440	\$ 11,105,535	\$ (2,905)	(0.0%)
Town Expenditures	42,764,530	44,093,040	1,328,510	3.1%
Total Commitments	\$ 53,872,970	\$ 55,198,575	\$ 1,325,605	2.5%

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

2020/21 over 2019/20

	FY 19/20 Amended	FY 20/21 Proposed	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 34,488,420	\$ 35,680,505	\$ 1,192,085	3.5%
Intergovernmental	18,414,150	18,374,870	(39,280)	(0.2%)
Other Revenues	970,400	1,271,200	300,800	31.0%
Total Revenues	<u>\$ 53,872,970</u>	<u>\$ 55,326,575</u>	<u>\$ 1,453,605</u>	<u>2.7%</u>
<u>Expenditures:</u>				
General Government	\$ 2,235,980	\$ 2,207,410	\$ (28,570)	(1.3%)
Public Safety	4,652,420	4,837,330	184,910	4.0%
Public Works	3,219,960	3,621,410	401,450	12.5%
Community Services	1,850,280	1,981,920	131,640	(7.1%)
Community Development	744,540	774,530	29,990	(4.0%)
Mansfield Board of Education	23,637,850	23,490,240	(147,610)	(0.6%)
Town-Wide Expenditures	3,329,680	3,457,670	127,990	(3.8%)
Other Financing Uses	3,093,820	3,722,530	628,710	(20.3%)
Total Town of Mansfield	42,764,530	44,093,040	1,328,510	3.1%
Contributions to Region 19	11,108,440	11,105,535	(2,905)	0.0%
Total General Fund	<u>\$ 53,872,970</u>	<u>\$ 55,198,575</u>	<u>\$ 1,325,605</u>	<u>2.5%</u>
Net Increase to Fund Balance	<u>\$ -</u>	<u>\$ 128,000</u>	<u>\$ 128,000</u>	

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

	FY 18/19 Actual	FY 19/20 Amended	% of Total	FY 20/21 Proposed	% of Total
Taxes and Related Items	\$ 33,939,379	\$ 34,488,420	64.0%	\$ 35,680,505	64.5%
Licenses and Permits	515,255	503,915	0.9%	563,990	1.0%
Federal Support	4,777	4,600	0.0%	4,700	0.0%
State Support - Education	9,667,581	9,509,100	17.7%	9,459,720	17.1%
State Support - Gen. Govt.	8,943,073	8,900,450	16.5%	8,910,450	16.1%
Charges for Services	182,864	171,475	0.3%	209,420	0.4%
Fines & Forfeitures	38,621	33,960	0.1%	32,740	0.1%
Miscellaneous	531,382	258,500	0.5%	462,500	0.8%
Operating Transfers In	2,550	2,550	0.0%	2,550	0.0%
	\$ 53,825,482	\$ 53,872,970	100.0%	\$ 55,326,575	100.0%

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

Description	FY 19/20 Amended	FY 20/21 Proposed	Increase or (Decrease)
GENERAL GOVERNMENT	\$2,235,980	\$2,207,410	(\$28,570)

General Government shows a net decrease of (\$28,570). This increase is primarily due to salary adjustments from the current year for the separation of the town manager and assistant town manager, general wage and step increases. Funding is included for the online agenda and minutes software \$12,800 and for recommended staffing adjustments. The Town Manager’s office is proposing a shared communications position with the Mansfield Public Schools, and a .5 FTE human resource specialist. Also recommended is increasing the shared IT administrative position to full-time. More information can be found in the Staffing Issue Paper.

PUBLIC SAFETY	\$4,652,420	\$4,837,330	\$184,910
---------------	-------------	-------------	-----------

The increase in Public Safety of \$184,910 is primarily due to an increase in the cost of the negotiated fire fighters contract increasing our anticipated overtime cost, and a full year cost of 2 new fire fighters added in January, 2020 per the current budget. Also impacting this budget is the Resident State Troopers program. While the program overall reflects a reduction of \$27,700 we are picking up an additional \$56,000 in overtime cost due to the loss of the underage drinking grant. Our costs are also impacted by the police contract. Please see the Resident State Trooper Program Issue Paper for more information. An increase of \$45,830 is included for the School Resource Officers which is offset by revenue from Regional School District #19.

PUBLIC WORKS	\$3,219,960	\$3,621,410	\$401,450
--------------	-------------	-------------	-----------

While Public Works reflects an increase of \$401,450, only a portion of this reflects new costs. The increase is primarily due to an increase in salaries of \$303,000 which is a result of bringing the salary of the Interim Town Manager back to the Public Works department, a full year of salary for the Arborist Crew Leader who was hired mid-year in FY 19/20, a proposed additional laborer for the department, and general wage and step increases for the Public Works employees. Also included in this increase is an increase for energy costs as follows: Diesel Fuel \$10,000; Electric \$25,000; Propane \$17,500. The Facilities MCC Building Maintenance deduction has been reduced by \$25,890 to reflect the actual costs of services that are program related and not building related maintenance.

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

Description	FY 19/20 Amended	FY 20/21 Proposed	Increase Or (Decrease)
-------------	---------------------	----------------------	------------------------------

COMMUNITY SERVICES	\$1,850,280	\$1,981,920	\$131,640
--------------------	-------------	-------------	-----------

Community Services reflects an increase of \$131,640. In the Human Services Department travel and conference fees increased by \$5,500 and salaries increased by \$38,900. The salary increase reflects the reorganization of 3 positions within the department - eliminating one part-time position, a full year of salary for the Social Worker hired in FY 19/20, and the negotiated general wage and steps increases. The Library reflects the move of all costs related to the Library Express to the Library budget from the Transit Services Fund. The salary increase of \$65,510 includes the general wage and step increases and brings in the Library Express desk attendants salaries to the General Fund budget from the Transit Services Fund budget. This budget also reflects an increase in the contribution to Eastern Highland Health District of \$7,880.

COMMUNITY DEVELOPMENT	\$744,540	\$774,530	\$29,990
--------------------------	-----------	-----------	----------

The increase in Community Development of \$29,990 is primarily due to general wage and step increases of \$14,930 and an increase in the Planning Department for consultants of \$15,000 for reimbursable services and an increase in professional and technical services of \$10,000 to support economic development. These increases are offset by a decrease in temporary salaries of (\$5,910).

TOWN-WIDE EXPENDITURES	\$3,329,680	\$3,457,670	\$127,990
---------------------------	-------------	-------------	-----------

Town-Wide expenditures reflect an increase of \$127,990. This increase is primarily due to the increase in the Municipal Employees Retirement System (MERS): \$135,070 for Town employees and \$66,750 for Fire employees. The Town's contribution rate for Town employees has increased by 1.22% and for Fire employees, 1.50% increase. Another increase is for General Liability Insurance \$25,000. These increases are offset by decreases in Medical Insurance (\$41,680); Workers Compensation (\$27,000); Contingency (\$63,840).

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

Description	FY 19/20 Amended	FY 20/21 Proposed	Increase or (Decrease)
OPERATING TRANSFERS OUT	\$3,093,820	\$3,722,530	\$628,710

The increase in Operating Transfers Out of \$628,710 reflects increases to the following: \$34,010 Parks & Recreation, \$289,750 Debt Service, \$2,750 Storrs Center overrun payments, \$2,500 Cemetery Fund, \$65,000 Medical Pension Trust Fund, and \$9,830 Transit Services Fund.

MANSFIELD BOARD OF EDUCATION	\$23,637,850	\$23,490,240	(\$147,610)
---------------------------------	--------------	--------------	-------------

The Mansfield Public School budget adopted by the Board of Education reflects a net reduction of \$147,610. This budget is sufficient to cover the needs of our students and reflects negotiated salary agreements, special education anticipated costs, transportation, energy and facility maintenance costs.

**Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2020/21**

	Net Abstract 10/1/2018	Net Abstract * 10/1/2019	Change	% Change
Real Estate	\$ 950,870,735	\$ 965,698,965	\$ 14,828,230	1.56%
Personal Property	75,168,670	86,238,370	11,069,700	14.73%
Motor Vehicles	81,666,704	81,711,361	44,657	0.05%
Grand Totals	\$ 1,107,706,109	\$ 1,133,648,696	\$ 25,942,587	2.34%

*The Grand List totals for the most recent year is the preliminary figures before March 2020 Board of Assessment Appeal changes and before Fixed Assessment Agreements for Downtown Storrs.

	Net Abstract 10/1/2017	Net Abstract 10/1/2018	Change	% Change
Real Estate	\$ 948,168,466	\$ 950,870,735	\$ 2,702,269	0.28%
Personal Property	74,236,910	75,168,670	931,760	(1.26%)
Motor Vehicles	82,916,729	81,666,704	(1,250,025)	(1.51%)
Grand Totals	\$ 1,105,322,105	\$ 1,107,706,109	\$ 2,384,004	0.22%

**Town of Mansfield
Estimated Tax Warrant and Levy
FY 2020/21**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Proposed Budget		
Mansfield School Board	\$ 23,490,240	
Town General Government	20,602,800	
Total Town	44,093,040	
Region 19 General Fund Contribution	11,105,535	
Total Expenditure Budgets	\$ 55,198,575	48.69
2. Plus: Fund Balance Reserve	128,000	0.12
3. Less:		
Tax Related Items	724,750	
Non-Tax Revenues	19,631,320	
App. Of Fund Balance	-	
Total Other Revenues	20,356,070	17.96
Amount to Raise by Taxes (current levy)	\$ 34,970,505	30.85
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 34,970,505	30.85
2. Amount of Abatement	291,000	0.26
3. Reserve for Uncollected Taxes (98.7% coll rate)	454,617	0.40
4. Release Reserve for Tax Appeals	-	
5. Elderly Programs	22,000	0.02
6. Estimated Pro-rated Assessments	-	
Total Tax Warrant	\$ 35,738,122	31.53
Mill Rate Computation		
1. Tax Warrant	35,738,122	
-----	-----	= 31.53
2. Taxable Grand List - RE & PP	1,133,648,696	
Proposed Mill Rate	31.53	
Current Mill Rate	31.38	
Increase (Decrease)	0.15	
Percent Increase (Decrease)	0.46%	

Town of Mansfield
General Fund
Schedule of Estimated Changes in Fund Balance - Budgetary Basis
For the Year Ended June 30, 2020

Assigned	\$ 21,771
Unassigned	<u>6,937,853</u>
Fund Balance, July 1, 2019	\$ 6,959,624

	Original Budget	Amend.	Final Budget	Estimated Actual	Budget Comparison	
Total revenues and transfers in	\$ 53,872,970	\$ -	\$ 53,872,970	\$ 54,204,970	\$ (332,000)	
Appropriation of fund balance	<hr/>					
Total Sources	53,872,970	-	53,872,970	54,204,970	(332,000)	
Total expenditures and transfers:						
Town	19,126,680		19,126,680	19,126,680	-	
Mansfield Board of Education	23,637,850		23,637,850	23,637,850	-	
Contribution to Region #19	11,108,440		11,108,440	11,108,440	-	
Total expenditures	53,872,970	-	53,872,970	53,872,970	-	
Budgetary results	\$ -	\$ -	\$ -	\$ 332,000	\$ 332,000	332,000
<hr/>						
Fund balance, June 30, 2020						<u>\$ 7,291,624</u>
Fund balance:						
Assigned						\$ -
Unassigned						<u>7,291,624</u>
						<u>\$ 7,291,624</u>

GUIDE TO THE BUDGET

Guide to the Budget

Introduction to the Budget Document

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

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

The Budget as a Policy Document:

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

The Budget as a Financial Plan:

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

The Budget as a Communications Device:

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

The Budget as an Operations Guide:

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

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

Format of the Budget Document

The budget is divided into the following sections:

Budget Message Section:

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

Budget in Brief:

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

Guide to the Budget:

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

Revenue and Expenditure Summaries:

This portion of the budget document is organized by the major service units of government (General Government, Public Works, Public Safety, etc.) and within service unit by departments or

programs (Legislative, Municipal Management, etc.). Within each program, information is provided on specific categories of expenditure (salaries, supplies, services, etc.) for the expenditure budget and specific sources of revenue for the revenue budget.

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

Town Departmental Activities:

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

The Capital Program:

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

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

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

The Budget Resolutions:

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

Other Operating Funds:

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

Statistical Data:

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

Description and History of the Town

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

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

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

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

Town Organization

The Town administration is organized by five major service units:

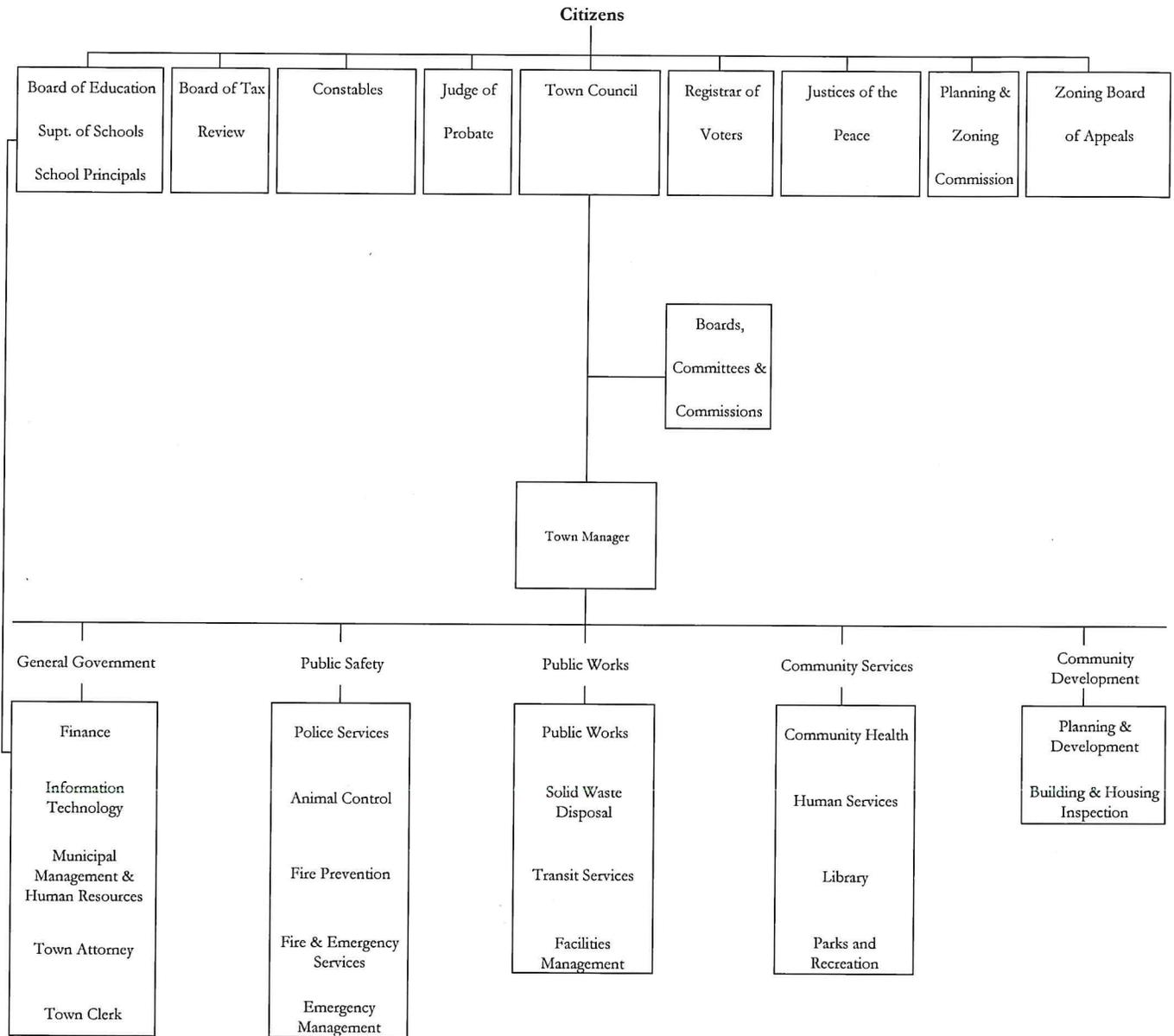
- **General Government** - Mission: To maintain a level of management excellence that will achieve the most efficient and effective use of the resources allocated to municipal government for the benefit of the citizens of the Town of Mansfield.
- **Public Safety** - Mission: To create an environment in which people can move about safely and feel confident that they and their property are protected from harm, through programs that reduce crime and fire, provide emergency medical services to the sick and injured, and minimize the impact of technological and natural disaster.

- **Public Works** - Mission: To support and assure the balanced development, improvement and protection of the physical resources of the Town of Mansfield and to provide for the operation, maintenance and report of the Town's infrastructure.
- **Community Services** - Mission: To plan and assist in the development and maintenance of harmonious personal relationships between residents and groups and to improve and enrich the lives of our citizens through activities, programs and facilities designated to foster creativity, help resolve and prevent problems, provide healthy recreational activity and build cultural and aesthetic appreciation.
- **Community Development** - Mission: To provide residents and stakeholders with a community that promotes and protects public safety, health and welfare, environmental quality, encourages economic activity and full employment, rewards creative enterprise, fosters full citizen participation and offers the means to realize the other goals herein.

Education Organization:

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

Town of Mansfield
ORGANIZATIONAL CHART



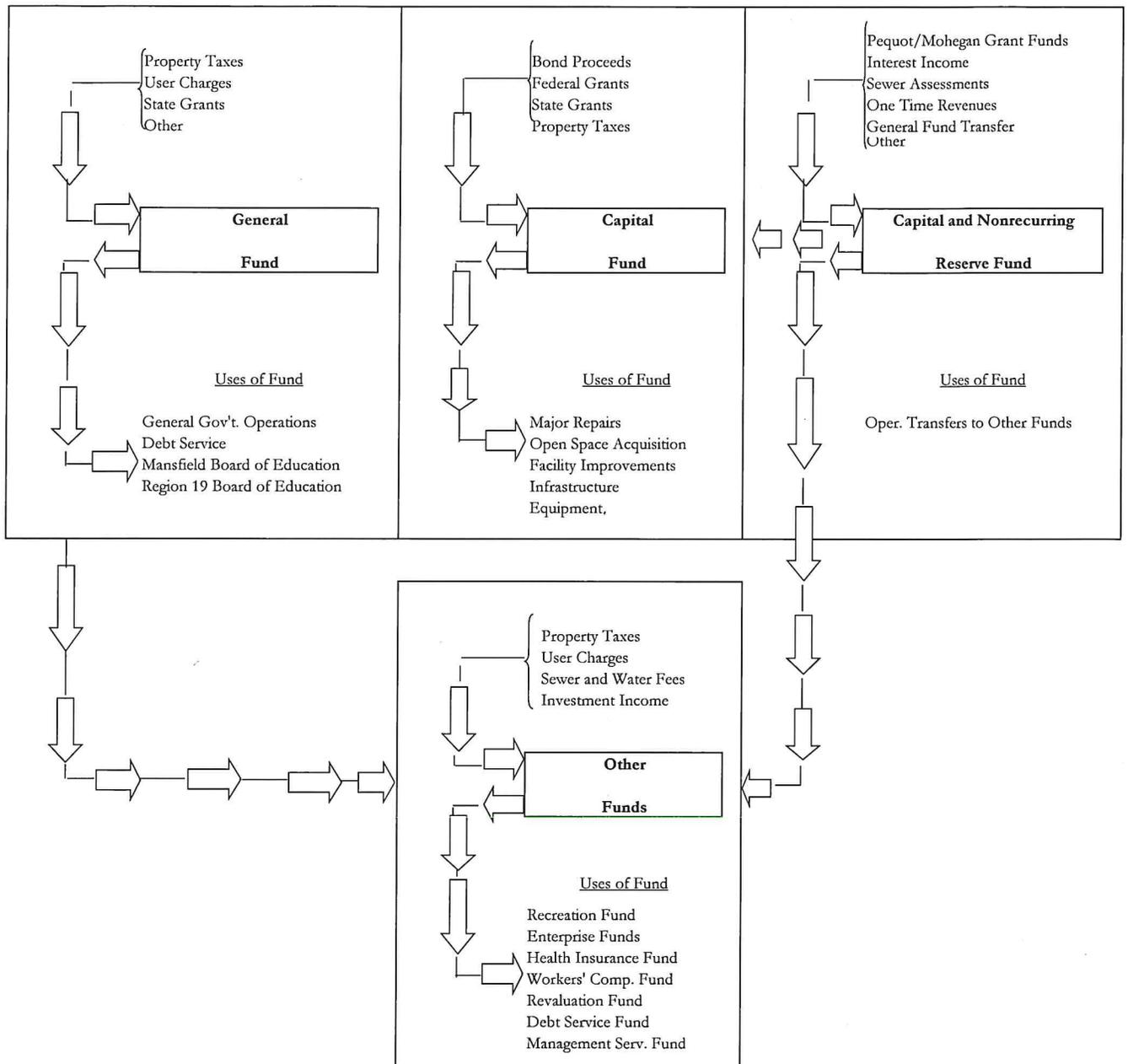
**Town of Mansfield
Town and School Personnel by Department
Full Time Equivalent Positions**

Department	Budget 2020/21			Total employees	
	General Fund	Other Funds	Total Employees	Est. 2019/20	Actual 2018/19
General Government:					
Municipal Management	2.00	1.00	3.00	2.00	3.00
Human Resources	1.61	0.93	2.54	2.00	1.00
Town Clerk	3.00		3.00	3.00	3.00
Registrars	1.59		1.59	1.57	1.88
Finance	5.50	0.50	6.00	6.00	6.00
Total General Government	13.70	2.43	16.13	14.57	14.88
Public Safety:					
Police	9.00		9.00	8.80	8.80
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	21.55	0.45	22.00	22.17	20.88
Total Public Safety	35.08	0.45	35.53	35.50	34.21
Public Works:					
Public Works	27.42	2.00	29.42	28.42	27.42
Facilities Management	2.40	0.60	3.00	3.00	3.00
Total Public Works	29.82	2.60	32.42	31.42	30.42
Community Services:					
Human Services	12.01	0.48	12.49	12.49	11.49
Library	12.76	0.50	13.26	11.80	11.41
Parks and Recreation		39.18	39.18	38.19	36.66
Total Community Services	24.77	40.16	64.93	62.48	59.56
Community Development:					
Building & Housing Inspection	5.22		5.22	5.22	5.11
Planning & Development	3.43		3.43	3.43	3.43
Total Comm. Development	8.65		8.65	8.65	8.54
Total Town Personnel	112.02	45.64	157.66	152.62	147.61

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

Department	Budget 2020/21			Total employees	
	General Fund	Other Funds	Total Employees	Est. 2019/20	Actual 2018/19
Schools:					
Classroom Instruction	113.20		113.20	114.20	114.50
Administrators	7.00		7.00	7.00	7.00
Library - Certified	1.00		1.00	1.00	1.00
Guidance - Certified	2.00		2.00	2.00	2.00
Classroom Aides	57.66		57.66	55.66	56.62
Secretaries/Singletons	16.10	1.40	17.50	17.50	16.42
Maintenance	13.75	9.50	23.25	23.25	23.25
Nurses	4.00		4.00	4.00	4.00
Library and Media	6.60		6.60	6.60	7.60
Total School Personnel	221.31	10.90	232.21	231.21	232.39
Total Paid Personnel	333.33	56.54	389.87	383.83	380.00

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



Description of Funds

Fund Categories

1. Governmental Funds – Budgetary and Accounting Basis

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

Those funds included in this category are:

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

2. Proprietary Funds – Budgetary and Accounting Basis

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

The funds included in this category are:

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

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

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

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

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

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

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

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

3. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

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

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

4. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

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

b. Eastern Highlands Health District

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

liabilities of the current period. Expenditures are generally recognized under modified accrual accounting when the related fund liability is incurred.

c. Mansfield Downtown Partnership

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

Financial Planning Framework

Mansfield Tomorrow: Plan of Conservation and Development

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



Mansfield's Vision for Tomorrow

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

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

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

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

Plan Goals

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



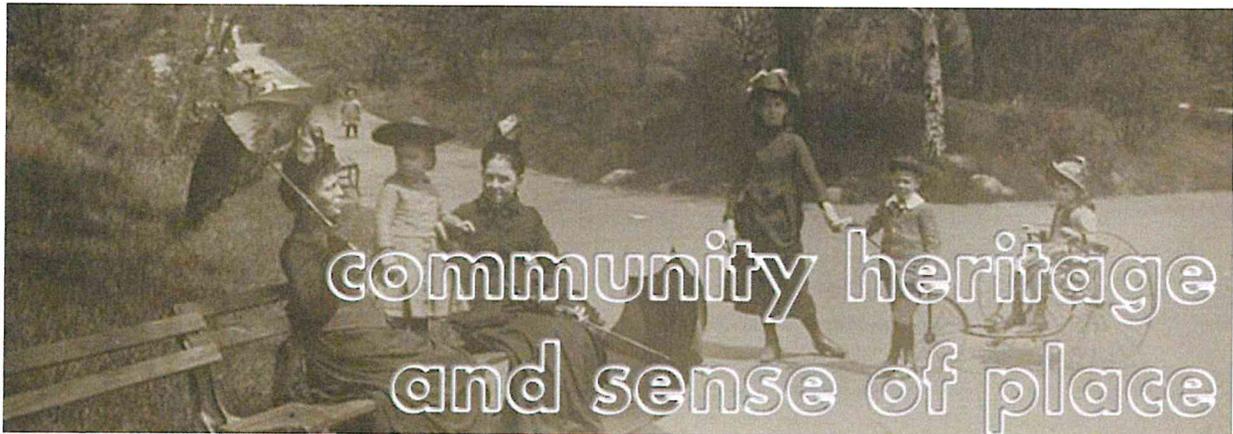
The following goals focus on conservation and enhancement of Mansfield's natural resources while adapting to a changing climate:

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



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

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



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

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



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

- Mansfield provides high-quality services that connect residents to each other and the community.
- Mansfield is a lifelong learning community and continues to provide high-quality public education for children and youth.
- Mansfield public safety services—police, fire and EMS—protect life and property through a robust program of education, enforcement, and preparedness.
- Mansfield is a healthy, active community.
- Mansfield maintains high-quality public facilities that support town goals.
- Mansfield’s policies, programs, and land use regulations support community service and health/wellness goals.



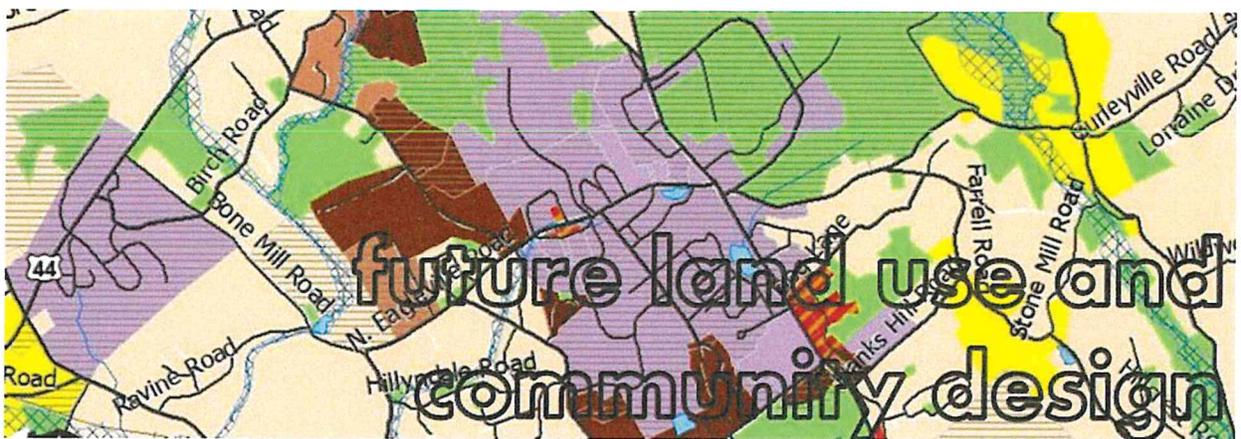
The following goals focus on efforts to grow and diversify Mansfield’s economy:

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



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

- Mansfield's housing options include housing affordable to low and moderate income individuals and families.
- Mansfield's senior citizens have housing options that allow them to continue to age in their community.
- Mansfield maintains high-quality living conditions throughout the town.
- Mansfield's land use regulations support development of a wide range of housing options to meet the needs of residents at all ages of the life cycle, including singles, families, seniors, and students.



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

- Mansfield has maintained the low density, rural character of the majority of town while accommodating growth in walkable Mixed Use Centers, Compact Residential and Institutional areas.

- Mansfield’s land use regulations and development review procedures help to achieve the vision and goals identified in this Plan and promote high-quality design appropriate to the area context.



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

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



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

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

Financial Planning Framework (Continued)

Town Council Goals (Approved October 13, 2016)

Economic Development

Goal: Mansfield has a growing and diversified economy that helps to maintain the high-quality services desired by residents. Goal 6.3 (Page 6.39).♦

Objectives:

- Create a “brand” for Mansfield and market the Town.
- Create a business friendly climate; complete the online permitting software and *Permitting Guide* projects.
- Explore the feasibility of allocating resources for a dedicated economic development staff member.
- Leverage UCONN Tech Park for economic development in Mansfield.
- Begin construction on Four Corners Sewer project; focus redevelopment efforts to Four Corners area and other areas identified in the Plan of Conservation and Development.

Education

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

Objectives:

- Complete the school facilities study project.
- Revise the Town’s capital plan following completion of the facility studies to ensure educational infrastructure is adequate to meet both short and long term community needs.
- Support high quality, affordable early childhood education.

Financial Management

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

Objectives:

- Increase tax base (new growth), including completion of Storrs Center, in a responsible manner.
- Increase Fund Balance to a minimum of 10% of the operating budget over a five year period, or sooner if feasible.
- Balance service needs with revenue constraints.
- Continue to explore opportunities for sharing of regional services.

Housing

Goal: Mansfield maintains high-quality living conditions throughout the town. Goal 7.3 (Page 7.26).♦

Objectives:

- Research the feasibility of a housing trust to support affordable low and moderate income housing in Mansfield.
- Create a sense of place that attracts young families to Mansfield.
- Continue the work of the Ad hoc Committee on Rental Regulations and Enforcement; improve the Town's ability to respond to issues related to blighted and nuisance properties. Also review strategies adopted in other jurisdictions to achieve an appropriate balance between owner-occupied and rental housing, particularly in residential neighborhoods.
- Continue to collaborate with UCONN to address quality of life issues in off-campus neighborhoods, including student behavior.

Human Services

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

Objective:

- Participate in regional collaborations with area human service agencies.

Infrastructure

Goal: Mansfield maintains high-quality public facilities that support town goals. Goal 5.5 (Page 5.46). ♦

Objectives:

- Complete the Town facilities study project.
- Revise the Town's capital plan following completion of the facility studies to ensure all non-educational infrastructure is adequate to meet both short and long term community needs.
- Engage in practices and projects that promote energy efficiency, including but not limited to solar projects.
- Reduce the Town's municipal government carbon footprint in an effort to respond to climate change.
- Improve accessibility and modifications to older Town facilities and parks for persons with disabilities.
- Encourage access to Town government and full transparency through electronic resources.
- Provide capital funding to conduct a recreation master plan.

Open Space and Agriculture

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

Objectives:

- Preserve agricultural land through the purchase of development rights.
- Acquire, preserve, and maintain open space.
- Adopt land management plans for Town owned open space.
- Support 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. Goal 5.3 (Page 5.37).♦

Objectives:

- Evaluate police service delivery options; initiate and complete study evaluating service delivery options.
- Evaluate Fire Department staffing levels and impact on service delivery and costs.

Town University Relations

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

Objective:

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

Transportation

Goal: Mansfield has a balanced, integrated transportation system that provides residents with viable options in getting from one place to another. Goal 9.1 (Page 9.30).♦

Objectives:

- 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.
- Research, and implement when possible, the feasibility of dedicate 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 increased demand into consideration.

Mansfield Public Schools: Board of Education Goals: 2016-2021

Mission:

It is the mission of the Mansfield Board of Education, in partnership with the Mansfield community, to ensure that all children acquire the knowledge, skills, and attributes essential for personal excellence in learning, life, and work within our global community.

We Believe:

- It is our obligation to teach academic and social skills while promoting the emotional, physical, and behavioral development of all children.
- Children thrive and experience success when we provide instruction and opportunities that value individual abilities and interests.
- Equal access to our district's programs and services will be afforded to all children.
- All children and staff deserve a safe, secure and supportive school environment.
- Schools excel when staff engage in continuous improvement of practice and life-long learning.
- It is the responsibility of our schools to engage, support, and involve families.
- Our schools are strengthened when the school and community work together, each contributing to the success of the other.

District Framework:

1. The district is committed to promoting rigorous academic outcomes, social skills, and the habits of mind necessary for growth in life, learning, and work beyond school including the ability to communicate effectively, work collaboratively, and think critically and creatively.
2. The district is committed to providing student-centered instructional practices that are responsive to student learning styles, promote resilience, and allow for personalization and individual growth in academics and the related arts.
3. The district uses purposeful assessments to inform instruction and monitor individual student progress aligned with learning goals.
4. The district supports embedded professional learning that advances the goals of the district and engages staff in continuous improvement.
5. The district celebrates the unique and diverse community of Mansfield by building partnerships between families, schools, and the larger community.
6. The district works in a fiscally responsible manner to align its organizational systems and resources to achieve established goals.

FINANCIAL MANAGEMENT POLICIES

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

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

Revenue Policy

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

Expenditure Policy

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

Fund Balance Policy

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

Financial Reporting Policy

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

Capital Planning and Financing Policy

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

Debt Management Policy

The Debt Management Policy provides the conceptual framework for the issuance and management of debt. It provides a comprehensive and viable debt management policy which recognizes the infrastructure needs of the Town as well as the taxpayer's ability to pay while taking into account existing legal, economic, financial and debt market considerations.

Health Insurance Fund Reserve Policy

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

Financial Policies (Continued)

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.

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

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.

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

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.

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

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.

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

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.

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

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

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

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.

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

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.

10. *Definition of Capital Projects – Two types of projects will be considered for the Capital Projects Fund.*

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,

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

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)
11. 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.

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

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

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

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.

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

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.

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

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;

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

- c. For an increase to Fund Balance;
 - d. For outstanding long term obligations; and/or
 - e. For projects that support the most recently adopted Town Council's Goals
10. An effective risk management program to minimize loss and reduce costs will be developed and implemented. The Town Manager will ensure that adequate insurance programs are in place, including unemployment and workers' compensation insurance.
11. A Reserve Fund for Capital and Nonrecurring Expenditures will be maintained and will be adequately funded each year by a transfer from the General Fund Budget and by one-time revenues.

Financial Reporting Policy (Adopted October 22, 2018)

Policy Purpose

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

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.

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

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.

REVENUE SUMMARIES

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
15100 Town Clerk	298,705	279,097	205,802	235,690	226,090	(9,600)
16000 Finance	42,414,944	42,959,571	43,389,828	43,614,185	45,002,805	1,388,620
Total General Govt.	42,713,649	43,238,668	43,595,630	43,849,875	45,228,895	1,379,020
21200 Police Services	88,280	90,208	70,675	67,260	106,840	39,580
21300 Animal Control	1,754	2,215	1,665	2,270	2,270	-
22101 Fire Prevention	29,291	52,458	31,751	15,200	20,200	5,000
23100 Emergency Mgmt	12,887	12,999	13,022	12,900	12,900	-
Total Public Safety	132,212	157,880	117,113	97,630	142,210	44,580
30000 Public Works	20,993	17,845	23,668	27,260	27,510	-
30900 Facilities Mgmt	2,890	3,157	1,374	500	500	-
Total Public Works	23,883	21,002	25,042	27,760	28,010	250
42100 Human Services	50	50				
43100 Library Services	25,462	22,940	22,190	20,630	19,340	(1,290)
Total Comm. Services	25,512	22,990	22,190	20,630	19,340	(1,290)
30800 Building & Housing	352,792	384,026	372,959	331,900	386,900	55,000
51100 Planning & Devlp	31,489	16,744	24,967	36,075	61,500	25,425
Total Comm. Devlp.	384,281	400,770	397,926	367,975	448,400	80,425
60001 Education	9,960,464	8,636,116	9,667,581	9,509,100	9,459,720	(49,380)
Total Education	9,960,464	8,636,116	9,667,581	9,509,100	9,459,720	(49,380)
Total General Fund	53,240,001	52,477,426	53,825,482	53,872,970	55,326,575	1,453,605

**Town of Mansfield
Revenue Summary by Object**

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
40101 Current Year Levy	28,638,230	32,601,935	30,324,978	30,865,894	31,806,595	940,701
40102 Prior Year Levy	172,350	175,338	267,218	200,000	200,000	-
40103 Interest & Lien Fees	186,410	238,887	202,607	180,000	150,000	(30,000)
40104 MV Supplement	322,717	350,970	301,941	300,000	320,000	20,000
40105 Susp. Coll. Taxes - Trnsc.	11,753	11,468	12,910	8,000	8,000	-
40106 Susp. Coll. Int. - Trnsc.	9,408	9,838	9,293	7,000	7,000	-
40109 Collection Fees	34,613	35,590	25,432	25,000	25,000	-
40110 CY Levy-Storrs Ctr	3,144,643	-	3,376,000	3,456,526	3,454,910	(1,616)
40111 CY Levy-SC Abate.	(671,000)	-	(581,000)	(554,000)	(291,000)	263,000
Total Taxes & Related	31,849,124	33,424,026	33,939,379	34,488,420	35,680,505	1,192,085

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

Town of Mansfield

The proposed Town of Mansfield's net general fund expenditures for fiscal year 2020/21 totals \$44,093,040 of that amount, \$34,970,505 will come from the current tax levy, \$724,750 from tax related items as listed above and \$19,631,320 from non-tax revenues. The proposed tax warrant and levy for Town expenditures is calculated as follows:

**Town of Mansfield
Revenue Summary by Object**

Town of Mansfield/Mansfield Board of Education

Amount to Raise by Taxation	Dollars	Eq. Mill
Proposed Budget		
Mansfield School Board	\$23,490,240	
Town General Government	<u>20,602,800</u>	
Total Expenditure Budgets	\$ 44,093,040	38.89
Plus: Fund Balance Reserve	128,000	0.11
Less: Tax Related Items	724,750	
Non-Tax Revenues	19,631,320	
App. Of Fund Balance	<u>-</u>	
Total Other Revenues	<u>20,356,070</u>	17.96
Amount to Raise by Taxes (current levy)	<u>\$ 23,864,970</u>	<u>21.05</u>

Tax Warrant Computation

Amount to Raise by Taxes (current levy)	\$ 23,864,970	21.05
Amount of Abatement	291,000	0.26
Reserve for Uncollected Taxes	454,617	0.40
Release Reserve for Tax Appeals		
Elderly Programs	22,000	0.02
Estimated Pro-rated Assessments		
Tax Warrant	<u>\$ 24,632,587</u>	<u>21.73</u>

Mill Rate Computation

Tax Warrant	24,632,587			
-----	-----	=		21.73
Taxable Grand List	1,133,648,696			

**Town of Mansfield
Revenue Summary by Object**

Region 19

The proposed proportionate share of Region 19 school expenditures to be raised by taxes from the Town of Mansfield is \$11,105,535.

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

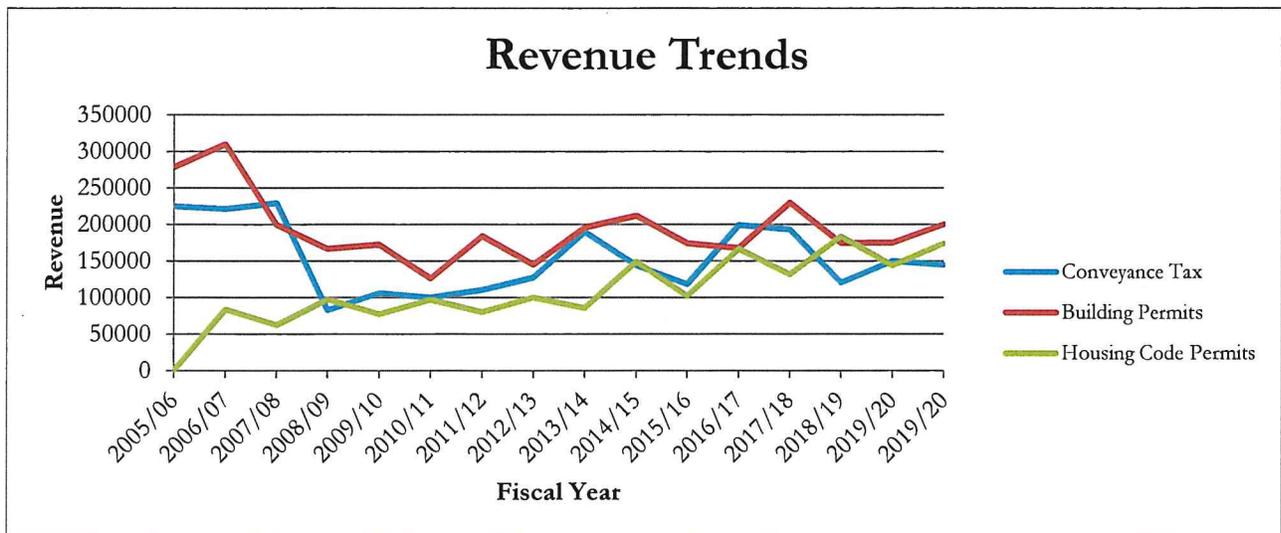
Once the Regional School District has adopted a budget and the Regional School Board has calculated the proportionate share of each member town, those actions cannot be undone by any legislative or executive action of the member towns. The authority of the Regional School District is complete and the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

Region 19		
Amount to Raise by Taxation	Dollars	Eq. Mill
Proposed Proportionate Share		
Region 19 School Board	11,105,535	
Tax Warrant Computation		
Amount to Raise by Taxes (current levy)	11,105,535	9.80
Adjustments		
Tax Warrant	\$11,105,535	9.80
Mill Rate Computation		
Tax Warrant	11,105,535	
-----	-----	=
Taxable Grand List	1,133,648,696	9.80

Town of Mansfield
Revenue Summary by Object

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
40201 Misc Licenses & Permits	3,111	3,338	4,740	3,490	3,490	-
40202 Sport Licenses	173	191	176	200	200	-
40203 Dog Licenses	10,100	8,431	7,151	8,200	7,600	(600)
40204 Conveyance Tax	199,201	192,843	120,570	150,000	145,000	(5,000)
40210 Subdivision Permits	3,550	2,450	75	225	150	(75)
40211 Zoning/Special Permits	12,470	7,725	16,738	15,000	25,000	10,000
40212 Zba Applications	800		400	800	800	-
40214 Iwa Permits	5,490	3,755	4,248	4,500	5,000	500
40223 Sewer Permits			100		250	250
40224 Road Permits	1,150	1,850	1,300	1,500	1,500	-
40230 Building Permits	167,327	229,292	174,226	175,000	200,000	25,000
40231 Adm Cost Reimb-permits	346	282	286	200	200	-
40232 Housing Permits	166,385	131,810	183,410	143,800	173,800	30,000
40233 Housing Penalties	200	100				-
40234 Landlord Registrations	2,600	2,000	1,835	1,000	1,000	-
Total Licenses and Permits	572,903	584,067	515,255	503,915	563,990	60,075

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



**Town of Mansfield
Revenue Summary by Object**

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
40352 Pymt In Lieu Of Taxes	4,578	4,673	4,777	4,600	4,700	100
Total Fed. Support Gov	4,578	4,673	4,777	4,600	4,700	100

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

Town of Mansfield
Revenue Summary by Object

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
40401 Educ. Assistance	9,960,464	8,636,116	9,667,581	9,509,100	9,459,720	(49,380)
Total State Support Education	9,960,464	8,636,116	9,667,581	9,509,100	9,459,720	(49,380)

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

Estimated State Aid for education reflects a decrease of \$49,380 over the Town's FY 19/20 budget. The State continues to phase in the new Education Cost Sharing (ECS) formula and the resulting increases and decreases by municipality. The new grant formula significantly shifts funding between communities, reallocating aid from approximately 130 communities to the State's most distressed municipalities.

Town of Mansfield
Revenue Summary by Object

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
40449 Pilot-Colleges/Hospitals			7,583		7,580	7,580
40450 State Support - Town				200	200	-
40451 Pilot - State Property	7,131,699	5,094,973	5,566,517	5,566,520	5,566,520	-
40452 Pilot- Select Payment	2,516,331	2,516,331	2,630,447	2,630,450	2,630,450	-
40454 Circuit Crt-State Tickets	1,950	1,750	983	500	500	-
40455 Tax Relief for Elderly/Dis	46,608					-
40457 Library - Connecticut	11,934	12,194	14,622	12,200	14,620	2,420
40462 Disability Exempt Reimb	1,032	912	926	1,000	1,000	-
40465 Emerg Mgmt Perf. Grant	12,887	12,999	13,022	12,900	12,900	-
40469 Veterans Reimb	7,024	6,483	6,281	6,400	6,400	-
40470 State Revenue Sharing	525,280					-
40471 Municipal Stablization Gr:	-	1,626,768	661,283	661,280	661,280	-
40485 State Support - Other	6,841	6,841	6,841			-
40494 Judicial Revenue Dstrbtn	8,600	9,255	8,429	9,000	9,000	-
40496 Pilot-Holinko Estates	10,000	5,000	7,500			-
40551 Pilot - Senior Housing	20,136	18,010	18,639			-
Total State Support Gov	10,300,322	9,311,516	8,943,073	8,900,450	8,910,450	10,000

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

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

The State Revenue Sharing program provided for municipalities to share in the State sales tax (0.1%). This program was cut by the State in FY 2017/18. However a Municipal Stabilization grant was created in FY 17/18 and Mansfield received \$1,626,768. This grant was reduced for Mansfield to \$661,280 for FY 18/19, 19/20 and 20/21. For more information on State aid, see the State Revenue Issue Paper.

Town of Mansfield
Revenue Summary by Object

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
40605 Region 19 Financial Serv	99,430					-
40606 Health District Services	27,844					-
40610 Recording	57,527	48,610	47,642	50,000	50,000	-
40611 Copies Of Records	13,170	12,432	13,895	12,965	14,820	1,855
40612 Vital Statistics	15,971	14,250	12,683	12,000	6,000	(6,000)
40613 Sale of Maps/Regs	836					-
40620 Police Service	48,204	53,950	43,223	44,200	35,000	(9,200)
40622 Redemption/Release Fees	1,365	1,945	1,390	2,000	2,000	-
40625 Animal Adoption Fees	355	270	275	270	270	-
40640 Lost Dmgd Bks/Materials	1,507	1,285	2,337	1,930	1,600	(330)
40641 Fines on Overdue Books	9,229	7,360	2,861	4,400	1,220	(3,180)
40644 Parking Plan Review Fee	2,110	1,510	1,295	500	500	-
40650 Blue Prints	10	2		200	200	-
40663 Zoning Regulations	93	109	45	50	50	-
40671 Day Care Grounds Maint	12,580	9,580	14,370	19,160	19,160	-
40674 Charge for Services	7,345	6,156	8,922	6,000	55,760	49,760
40678 Celeron Square Bikepath Mnt	2,700	2,700	2,700	2,700	2,700	-
40683 Sale of Merchandise				100		(100)
40684 Cash Overage/Shortage	20	8	(100)			-
40699 Fire Safety Code Fees	29,051	52,210	31,306	15,000	20,000	5,000
40751 Notary Fees			20		140	140
Total Charge for Services	329,347	212,377	182,864	171,475	209,420	37,945

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

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

**Town of Mansfield
Revenue Summary by Object**

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
40702 Parking Tickets - Town	512	4,673	378	4,500	4,500	-
40705 Town Parking Fines-SC	11,264	6,865	12,670			-
40708 Violation Revenue		25	25			-
40711 Landlord Reg Penalty				100	100	-
40713 Nuisance Ordinance	21,405	19,950	11,250			-
40714 Littering Ordinance	90					-
40715 Ord Violation Penalty	13,759	19,028	11,927	29,060	27,840	(1,220)
40717 Poss Alcohol Ordinance	2,970	1,170	900			-
40718 Open Liquor Cont Ordin	1,870	1,850	1,271			-
40719 Special Public Safety Service	15					-
40723 Citations and Fines	300	2,716	200	300	300	-
Total Fines and Forfeitures	52,185	56,277	38,621	33,960	32,740	(1,220)

Parking ticket revenue is received for illegally parked vehicles. Fines for violation of the Nuisance Ordinance, Possession of Alcohol Ordinance and the Open Liquor Container Ordinance are being combined into one Ordinance Violation Penalty account. Overall we are anticipating a slight decrease based on recent activity.

Town of Mansfield
Revenue Summary by Object

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
40807 Rent - Town Hall	100	25				-
40817 Telecom Services Pymt	40,225	30,546	29,594	41,000	30,000	(11,000)
40820 Interest Income	106,245	200,566	485,369	200,000	400,000	200,000
40824 Sale Of Supplies	9			-		-
40825 Rent - R19 Maintenance	2,790	2,790		-		-
40890 Other	10,719	12,190	13,444	2,500	2,500	-
40895 Consultant Fee Reimb	8,440	-293	2,975	15,000	30,000	15,000
Total Miscellaneous	168,528	245,824	531,382	258,500	462,500	204,000

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

Short-term interest rates have rebounded somewhat and we expect that they will remain stable for the coming fiscal year. For FY 2020/21 based on current interest rates and principal balances, we anticipate interest income of \$400,000.

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

Town of Mansfield
Revenue Summary by Object

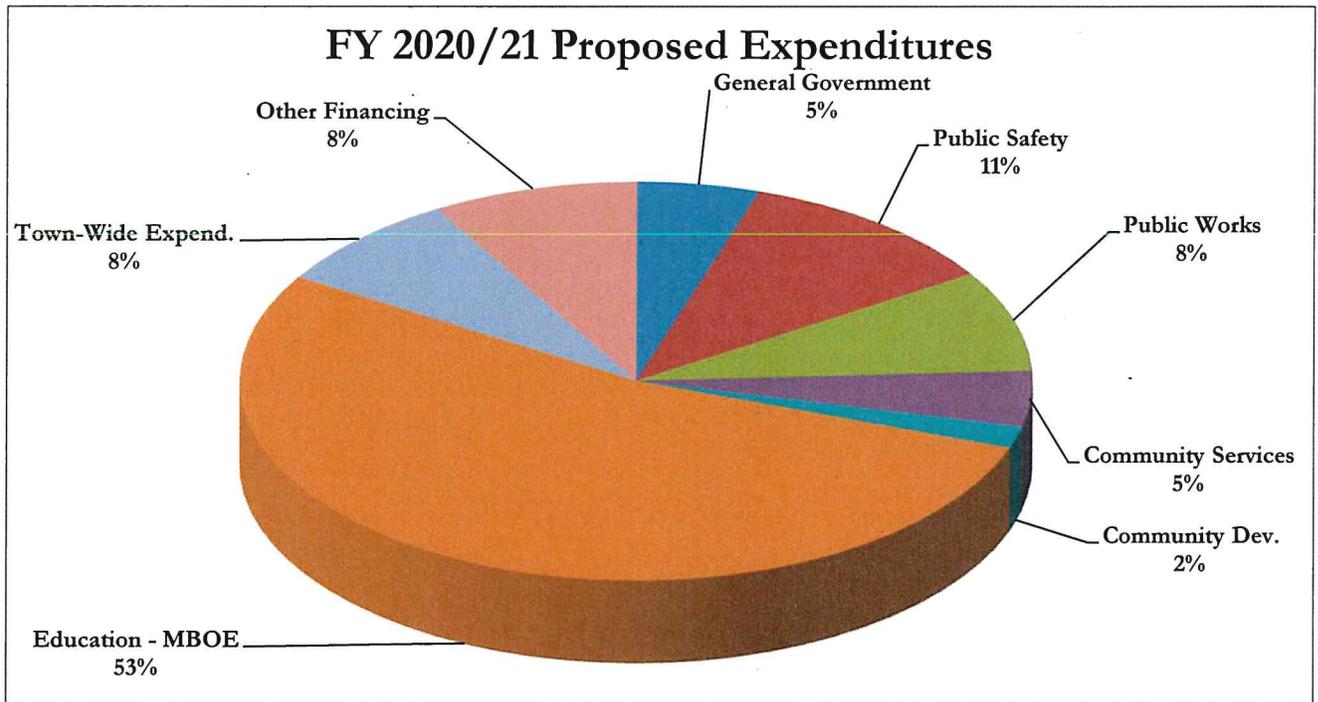
Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
40928 School Cafeteria	2,550	2,550	2,550	2,550	2,550	
Total Operating Transfe	2,550	2,550	2,550	2,550	2,550	

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

EXPENDITURE SUMMARIES

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
General Government	\$ 1,716,948	\$ 1,787,044	\$ 1,956,298	\$ 2,235,980	\$ 2,207,410	(28,570)
Public Safety	3,819,932	4,096,351	4,186,815	4,652,420	4,837,330	184,910
Public Works	3,129,807	3,050,073	3,130,593	3,219,960	3,621,410	401,450
Community Services	1,587,446	1,580,694	1,609,499	1,850,280	1,981,920	131,640
Community Dev.	602,031	676,747	699,721	744,540	774,530	29,990
Education - MBOE	22,980,085	23,304,655	23,456,687	23,637,850	23,490,240	(147,610)
Town-Wide Expend.	3,234,903	2,825,066	2,931,931	3,329,680	3,457,670	127,990
Other Financing	4,231,240	4,104,280	3,884,750	3,093,820	3,722,530	628,710
Total Gen.Fund - Town	\$ 41,302,392	\$ 41,424,910	\$ 41,856,294	\$ 42,764,530	\$ 44,093,040	1,328,510



Town of Mansfield
Expenditure Budget Summary by Department

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
11100 Legislative	100,968	120,471	101,112	105,720	121,830	16,110
12100 Municipa Mgmt	291,847	169,522	278,726	367,640	245,030	(122,610)
12200 Human Resources	79,169	66,927	75,236	136,200	142,940	6,740
13100 Town Attorney	79,168	69,198	56,724	85,000	85,000	-
13200 Probate	8,239	8,864	8,846	10,190	9,610	(580)
15100 Town Clerk	229,851	220,888	209,113	225,470	234,680	9,210
15200 Registrars/Elections	76,472	52,672	108,891	123,580	129,840	6,260
16000 Finance	839,852	870,026	900,908	972,320	1,015,940	43,620
16600 Information Techno.	11,382	208,476	216,742	209,860	222,540	12,680
Total Gen. Gov't	1,716,948	1,787,044	1,956,298	2,235,980	2,207,410	(28,570)
21200 Police Services	1,580,685	1,690,302	1,769,926	1,985,200	1,957,680	(27,520)
21300 Animal Control	91,507	101,895	106,365	124,690	133,440	8,750
22101 Fire Prevention	149,256	184,073	173,023	215,060	219,270	4,210
22160 Fire & Emg Services	1,938,898	2,055,932	2,073,268	2,253,970	2,453,810	199,840
23100 Emergency Mgmt	59,586	64,149	64,233	73,500	73,130	(370)
Total Public Safety	3,819,932	4,096,351	4,186,815	4,652,420	4,837,330	184,910
30000 Public Works	2,242,819	2,153,647	2,235,423	2,272,980	2,592,880	319,900
30900 Facilities Mgmt	886,988	896,426	895,170	946,980	1,028,530	81,550
Total Public Works	3,129,807	3,050,073	3,130,593	3,219,960	3,621,410	401,450
41200 Health Regs & Inspe	135,470	137,898	137,895	140,440	148,320	7,880
42100 Human Services	665,592	655,996	677,358	828,900	871,890	42,990
43100 Library Services	740,584	741,100	748,946	835,140	914,710	79,570
45000 Cont.To Area Agenc	45,800	45,700	45,300	45,800	47,000	1,200
Total Comm. Services	1,587,446	1,580,694	1,609,499	1,850,280	1,981,920	131,640
30800 Building & Housing	284,942	349,666	361,565	429,150	443,490	14,340
51100 Planning & Dev	312,926	323,634	333,670	310,940	326,590	15,650
58000 Boards & Comm	4,163	3,447	4,486	4,450	4,450	-
Total Comm. Dev.	602,031	676,747	699,721	744,540	774,530	29,990

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
71000 Employee Benefits	3,020,454	2,632,979	2,727,367	2,991,140	3,157,970	166,830
72000 Insurance	214,449	192,087	204,564	199,250	224,250	25,000
73000 Contingency				139,290	75,450	(63,840)
Total Town-Wide Exp.	3,234,903	2,825,066	2,931,931	3,329,680	3,457,670	127,990
92000 Other Fin. Uses	4,231,240	4,104,280	3,884,750	3,093,820	3,722,530	628,710
Total Other Financing	4,231,240	4,104,280	3,884,750	3,093,820	3,722,530	628,710
Total General Fund	18,322,307	18,120,255	18,399,607	19,126,680	20,602,800	1,476,120

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
51027 Youth Service Bure:	(15,780)	(15,682)	(15,842)	(15,840)	(15,840)	-
Total Cert Wages	(15,780)	(15,682)	(15,842)	(15,840)	(15,840)	-
51103 Maintenance Person	229,278	254,056	253,829	240,220	239,300	(920)
51111 Other Salaries	1,147	1,207	1,471	1,000	1,000	-
51113 Substitutes - Mainte	46	374	246	2,160	2,160	-
51117 Temporary	75	81				-
51118 Temporary - Studen	617	333	334	1,500		(1,500)
51120 Overtime - Straight	3,247	4,717	3,271	2,920	2,920	-
51121 Overtime - Double	1,689	4,377	5,050	4,240	4,240	-
51122 Overtime - Time Ar	18,209	22,512	11,000	14,000	14,000	-
51131 Custodian-Full Tim	87,971	66,859	70,543	82,770	82,450	(320)
51132 Custodian-Part-Tim	33,634	24,461	34,171	30,880	32,130	1,250
51133 Custodian-Substitut	669	16,284	4,096	2,300	2,300	-
51134 Custodian-Overtime	1,492	1,934	216	1,000	1,000	-
51135 Custodian-Overtime	8,222	8,143	6,260	9,400	9,400	-
51136 Custodian-Overtime	3,334	9,716	6,172	4,200	4,200	-
51140 Custodial MDD - F		28,702				-
51142 Custodial MDD - C		349				-
51143 Custodial MDD - C		777				-
Total Noncertif.	389,630	444,882	396,659	396,590	395,100	(1,490)
51029 TVCCA Senior Serv	(2,580)	(2,580)	(2,580)	(2,580)	(2,580)	-
51046 Ambulance Services	(31,110)	(28,550)	(27,153)	(49,980)	(55,340)	(5,360)
51054 Transportation Gra	(13,620)	(12,651)	(15,458)	(17,190)	(21,360)	(4,170)
51055 MCC Custodial Serv	(157,500)	(163,800)	(170,100)	(174,380)	(178,790)	(4,410)
51201 Regular Payroll - CS	1,586,906	1,610,295	1,664,037	1,765,310	2,119,860	354,550
51202 Part-time (B) - CSE	38,348	36,722	37,839	41,270		(41,270)
51204 Overtime - 1-1/2 Ti	1,113	338	194	2,500	790	(1,710)
51205 Overtime - Straight	6,190	2,012	2,763	9,150	11,110	1,960
51206 Overtime - Straight	1,784	221				-
51302 Part-time (nb)	7,407				45,830	45,830
51401 Regular	1,129,416	1,122,906	1,160,339	1,225,140	1,373,760	148,620
51402 Overtime - Time Ar	35,623	52,295	34,647	49,030	46,810	(2,220)
51403 Overtime - Double		552	908			-
51404 Overtime - Straight					3,650	3,650

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
51501 Regular	950,115	981,510	1,030,965	1,114,910	1,248,540	133,630
51503 Part-time	167,498	219,712	209,880	230,320	230,690	370
51504 Training Salaries	61,816	54,269	28,954	42,000	42,000	-
51505 Overtime - Time Ar	198,629	268,863	250,020	265,890	348,970	83,080
51508 Volunteer Incentive	78,180	58,446	57,831	66,180	66,180	-
51601 Regular Payroll	1,772,703	1,713,166	1,810,671	1,936,480	1,882,060	(54,420)
51602 Part-time (B)	75,163	103,912	99,026	101,170	48,370	(52,800)
51603 Temporary	81,679	53,068	38,705	42,710	26,280	(16,430)
51604 Elected Officials	41,178	32,399	44,020	49,090	50,630	1,540
51605 Part-time (NB)	199,471	238,889	261,472	311,770	344,100	32,330
51606 Part-time Substitutes				17,340	18,330	990
51607 Overtime - Time an	74			2,400		(2,400)
Total Salaries and Wag	6,228,483	6,341,994	6,516,980	7,028,530	7,649,890	621,360
52001 Social Security	401,032	385,496	442,120	431,700	466,910	35,210
52002 Workers Compensa	322,670	305,650	274,130	285,000	258,000	(27,000)
52003 MERS	624,491	609,550	711,363	735,410	870,480	135,070
52004 MERS/Adjustment:	565	565	565	570	570	-
52005 Unemployment Cor	6,215	2,014	20,359	14,000	14,000	-
52007 Medicare	100,832	99,560	114,481	109,260	119,010	9,750
52008 MERS/Administrat	22,750	23,660	23,660	25,740	25,740	-
52009 Salary Related Bene	5,194		(375,680)			-
52011 MERS - Firefighters	201,681	219,218	225,343	276,730	343,480	66,750
52013 Soc Security Altern	17,285	20,065	18,667	19,520	21,600	2,080
Total Benefits	1,702,715	1,665,778	1,455,008	1,897,930	2,119,790	221,860
52103 Town - Life Insurar	28,038	23,836	25,895	28,670	28,670	-
52105 Town-Medical Insu:	1,225,160	899,900	1,178,460	1,015,040	973,360	(41,680)
52106 Employee Assist Pr	4,080	4,160	4,160	4,290	4,380	90
52112 Long Term Disabili	45,068	37,674	43,224	48,200	46,000	(2,200)
52113 Short Term Disabili	45,193	38,231	46,746	50,060	49,000	(1,060)
Total Medical Benefits	1,347,539	1,003,801	1,298,485	1,146,260	1,101,410	(44,850)

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
52124 Flexible Spending A			2,801			-
52201 Prof Improv Reimb			999			-
52202 Travel/Conference	21,575	7,370	4,783		5,500	5,500
52203 Membership Fees/I	59,800	56,799	55,834	65,180	62,610	(2,570)
52204 Uniform Maintenan	373	529	442	1,000	1,500	500
52205 Work Clothing	16,130	11,172	12,036	16,950	16,500	(450)
52206 Protective Clothing	18,894	12,268	16,475	25,050	20,550	(4,500)
52209 Educational Reimbu	16,472	5,947	173	3,000	8,000	5,000
52210 Prof Devel/Learnin	18,071	16,719	39,021	94,260	66,770	(27,490)
52211 Uniform Allowance	8,130	10,196	10,732	10,720	12,120	1,400
52212 Mileage Reimburser	1,273	286	581	2,000	2,100	100
52213 Meal Reimbursemer	6,446	6,726	4,366	7,000	6,000	(1,000)
52215 Recruitment Expen:	1,591	1,547	3,522	1,500	1,500	-
52219 Petty Cash Reimb		1,818				-
52220 Vehicle Allowance			4,167	5,000		(5,000)
52221 Relocation Expense			4,935			-
Total Misc Benefits	168,755	131,377	160,867	231,660	203,150	(28,510)
53111 Medical Services	12,714	13,272	9,887	15,000	16,500	1,500
53119 Shared IT Services	11,330	208,476	216,742	209,860	222,540	12,680
53120 Prof & Tech Service	67,076	59,921	74,086	96,360	109,740	13,380
53122 Legal Services	67,135	57,031	62,572	60,000	60,000	-
53123 Veterinary Service	2,528	1,421	3,085	5,000	5,000	-
53124 Consultants	1,580	167	2,975	16,100	31,100	15,000
53125 Audit Expense	41,300	65,210	39,609	44,290	45,500	1,210
53133 Drug Testing	1,718	1,803	1,244	6,000	8,400	2,400
53144 Shared Finance Serv	376,626	404,184	443,688	461,950	482,060	20,110
53156 HR Legal Services	12,033	12,167	4,638	25,000	25,000	-
Total Prof & Tech Serv	594,040	823,652	858,526	939,560	1,005,840	66,280

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
53201 Hazardous Waste	1,014	504	144	500	500	-
53213 Refuse Collection	12,540	12,912	12,406	16,750	20,800	4,050
53222 Outdoor Maint	2,155	1,230				-
53223 MCC Bldg Mnt Srv		(60,020)	(60,020)	(61,970)	(36,080)	25,890
53230 Water/Sewer	18,174	7,315	26,775	26,000	33,000	7,000
53231 Water Hydrants	23,083	38,710	28,590	47,500	50,500	3,000
53232 Bldg Maint Service	39,646	61,159	62,066	64,950	61,750	(3,200)
53321 Cleaning	7,000	7,390	5,665	7,000	7,000	-
Total Purch Prop Servi	103,612	69,200	75,626	100,730	137,470	36,740
53301 Building Repairs	23,301	49,508	55,257	49,100	52,350	3,250
53302 Equipment Repair	23,119	35,087	21,270	40,950	41,130	180
53303 Veh Repairs & Mair	43,022	56,027	61,377	65,000	65,000	-
53304 Equip Maint Contra	3,140	3,680	3,896	2,250	2,250	-
53308 Ambulance Repairs	27,469	20,650	15,595	22,000	22,000	-
53314 Equipment Testing	14,410	15,104	14,781	17,000	17,700	700
Total Repairs/Maint	134,461	180,056	172,176	196,300	200,430	4,130
53707 United Services, Inc	8,000	8,000	8,000	8,000	5,000	(3,000)
53709 Meals On Wheels	3,000	3,000	3,000	3,500	3,500	-
53711 Sexual Assault Crisi	4,500	4,500	4,500	4,500	4,500	-
53712 CT Legal Services	6,500	6,500	6,500	6,500	6,500	-
53718 NECASA	400	400				-
53727 CommComp & Ho	4,000	4,000	4,000	4,000	5,000	1,000
53737 Holy Family Shelter	3,000	3,000	3,000	3,500	3,500	-
53739 Veterans' Services	10,000	10,000	10,000	10,000	10,000	-
53740 Windham Area Inte	3,000	3,000	3,000	3,500	3,500	-
53741 Perception House	1,900	1,800	1,800		3,000	3,000
53745 Windham Area No	1,500	1,500	1,500		1,500	1,500
53747 SERAC				800		(800)
53748 ACCESS				1,500	1,000	(500)
Total Contrib to Area A	45,800	45,700	45,300	45,800	47,000	1,200

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
53801 Gen Liability Ins	211,004	192,087	204,564	189,250	214,250	25,000
53808 LAP Reimbursable	9,752			10,000	10,000	-
53812 Volunteer Disability		6,405				-
Total Insurance	220,756	198,492	204,564	199,250	224,250	25,000
53733 Eastern Highlands I	135,470	137,898	137,895	140,440	148,320	7,880
53920 Vital Statistics	309	88	56	200	200	-
53921 Alarm Service	62,010	39,854	40,187	47,500	51,600	4,100
53923 Middle School Yth				500	500	-
53924 Advertising	17,465	22,854	17,656	24,370	26,520	2,150
53925 Printing & Binding	28,962	17,741	25,721	28,370	39,660	11,290
53926 Postage	33,089	32,249	32,104	32,200	33,150	950
53927 Indexing & Recordi	1,562	332	1,399	3,500	3,500	-
53933 Resident State Troo	1,387,033	1,494,288	1,574,072	1,760,150	1,603,330	(156,820)
53934 Election Workers	11,883	6,625	18,500	22,680	28,770	6,090
53939 Program Expenses	8,239	8,864	15,483	10,690	10,360	(330)
53940 Copier Maintenance	31,000	31,000	31,000	31,000	31,000	-
53943 Phone Service		(7)				-
53949 Community Events	8,601	6,429	7,750	10,000	8,000	(2,000)
53950 Bonus	129	113	122	150	150	-
53960 Contracted Services	37,219	16,427	32,789	76,750	89,750	13,000
53961 Microfilm & Photo	687	693	695	1,450	1,450	-
53964 Voice Communicati	102,810	101,810	101,810	101,810	101,810	-
53965 Website Services	25					-
53967 Vol Firefighters Pen	40,500	40,500	40,500	40,500	40,500	-
53973 Resident Trooper R	40,276	49,017	44,282	43,000	45,000	2,000
53974 Resident Trooper C	101,299	103,780	109,241	135,000	191,000	56,000
53975 System Support		65,588	46,342	99,190	74,290	(24,900)
53984 Monitoring Service		22,884	24,531	19,800	25,450	5,650
54919 Activity Expenses	1,640	2,044	8			-
Total Other Purch Serv	2,050,208	2,201,071	2,302,143	2,629,250	2,554,310	(74,940)

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
54102 Library Supplies	6,553	7,249	6,497	6,600	6,600	-
54105 Art & Drafting	1,197		190			-
Total Instructional Sup	7,750	7,249	6,687	6,600	6,600	-
54214 Ref Bks & Periodicals	8,162	4,490	4,150	8,650	7,440	(1,210)
54285 Juvenile Materials	26,787	25,814	26,665	33,500	36,200	2,700
54286 Adult Materials	74,724	73,560	75,330	91,500	101,500	10,000
Total School/Library B	109,673	103,864	106,145	133,650	145,140	11,490
54301 Office Supplies	21,087	16,522	17,686	25,150	25,450	300
54302 Copier Supplies	2,813	1,732	1,876	3,600	3,600	-
54303 Parks Supplies	1,066			4,000		(4,000)
54304 Medical Supplies	21,894	23,462	21,554	25,500	17,500	(8,000)
54308 Computer Software	6,671	9,399	12,264	26,500	21,910	(4,590)
54310 Emergency Supplies	95	397	36	500	500	-
Total Office Supplies	53,626	51,512	53,416	85,250	68,960	(16,290)
54410 Pet Food	56	16	60	250	250	-
Total Food Serv Suppli	56	16	60	250	250	-
54502 Street Cleaning Supp	1,521					-
54503 Asphalt Materials					10,000	10,000
54504 Sand/Gravel/Ceme			500			-
54510 Signs & Signals	7,221	9,750				-
54512 Supplies & Material			54,775	71,000	73,000	2,000
Total Land/Rd Maint	8,742	9,750	55,275	71,000	83,000	12,000
54601 Gasoline - Unleaded	66,000	66,010	66,000	70,000	70,000	-
54602 Diesel Fuel	68,000	68,000	65,000	60,000	70,000	10,000
54603 Fuel Oil	57,000	50,000	40,000	36,000	25,000	(11,000)
54604 Electric	130,000	130,000	132,961	133,000	158,000	25,000
54605 Propane	7,259	10,000	16,000	18,500	36,000	17,500
54606 Natural Gas	30,000	30,000	31,000	34,500	34,500	-
54607 Street Lighting	61,000	61,000	64,000	43,500	34,800	(8,700)
Total Energy	419,259	415,010	414,961	395,500	428,300	32,800

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
54701 Building Supplies	34,204	18,961	14,227	10,250	10,250	-
54702 Custodial Supplies	662	32,867	32,953	35,450	37,450	2,000
54704 Paint Supplies	3,448	4,720				-
54705 Hand Tools	4,348	3,973	3,490	3,500	4,500	1,000
Total Building Supplies	42,662	60,521	50,670	49,200	52,200	3,000
54802 Lubrication & Anti-	8,085	7,377	5,426	10,000	10,000	-
54806 Auto Parts	172,809	136,248	139,359	160,000	160,000	-
54807 Truck Parts	31,525	27,982	47,190	35,000	30,000	(5,000)
Total Rolling Stock Sup	212,419	171,607	191,975	205,000	200,000	(5,000)
54402 Food	5,359	4,554	12,140	10,410	10,840	430
54511 Grounds Supplies	43,502	24,254	110	750	1,000	250
54706 Non-Capitalized Eq	8,193	22,033	20,418	39,850	56,490	16,640
54901 Firefighting Supplie	3,743	12,116	11,122	5,000	5,000	-
54906 Police Supplies	440	941	120	1,000	1,000	-
54909 Welding Supplies	2,739	2,143	1,410	2,500	2,500	-
54911 Program Supplies	3,304	1,681	7,021	19,090	17,590	(1,500)
54917 Special Events	13					
54921 Fire Prev Pubilc Ed	4,109	1,577	1,244	4,750	4,750	-
54922 Positive Yth Dev Pt	2,968	1,700	3,114			-
54923 Employee Events	3,392	2,815	2,254	4,200	4,200	-
54932 Non-Capitalized Fu		5,421		1,000	1,500	500
54934 Non Capitalized Co		1,915	1,136	3,900	3,600	(300)
Total Other Supplies	77,762	81,150	60,089	92,450	108,470	16,020
55420 Office Equipment	795	323				-
55421 Comp Hardware/Sc	2,340					-
55422 Furniture/Furnishir	7,394		695			-
55423 System Support	68,422	4,103	31,278		30,950	30,950
55430 Equipment - Other	46,506	851	26,843			-
Total Equipment	125,457	5,277	58,816		30,950	30,950

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
56306 Fee Waivers	59,279	61,740	46,510	60,000	60,000	-
56312 Contingency				139,290	75,450	(63,840)
56350 Board of Assmt Apj	552	403	745	700	700	-
56353 Parks & Advisory C	1,955	2,136	2,220	2,000	2,000	-
56354 Zoning Board of Ap	851	170	397	850	850	-
56355 Conservation Comr	60					-
56358 Arts Advisory Comr			345	150	150	-
56359 Agriculture Comm	745	738	779	750	750	-
56610 OSHA Fine				500		(500)
Total Misc Exp & Fees	63,442	65,187	50,996	204,240	139,900	(64,340)
58219 Other Operating	5,000	5,000	5,000	5,000	5,000	-
58220 Other Oper-Reval	25,000	25,000	25,000	25,000	25,000	-
58226 Other Oper-Dwntw	125,000	132,000	132,000	150,000	150,000	-
58227 Parks & Rec Fund	522,950	536,020	536,020	581,020	615,030	34,010
58232 Town Aid Road		40,000				-
Total Trans Out-Spec I	677,950	738,020	698,020	761,020	795,030	34,010
58300 Debt Service Fund	285,000	285,000	275,000	410,250	700,000	289,750
Total Trans Out-Debt I	285,000	285,000	275,000	410,250	700,000	289,750
58400 Capital Projects Fur	2,889,240	2,514,660	2,524,010	1,657,380	1,882,250	224,870
58401 Storrs Center Reser	175,000	325,000	150,000	115,000	117,750	2,750
Total Trans Out-Capit	3,064,240	2,839,660	2,674,010	1,772,380	2,000,000	227,620
58715 Transit Services Fur	142,050	128,000	128,000	130,170	140,000	9,830
Total Trans Out-Enter	142,050	128,000	128,000	130,170	140,000	9,830
58711 Cemetery Fund	20,000	20,000	20,000	20,000	22,500	2,500
58714 Med Pens Trust Fur	42,000	93,600	89,720		65,000	65,000
Total Trans Out-Trust	62,000	113,600	109,720	20,000	87,500	67,500

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
51071 MDD CUSTODIA		(45,489)	(4,725)	(6,300)	(6,300)	
Total Shared Services	-	(45,489)	(4,725)	(6,300)	(6,300)	-
Total General Fund	18,322,307	18,120,255	18,399,607	19,126,680	20,602,800	1,476,120

**DEPARTMENTAL
ACTIVITIES**

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

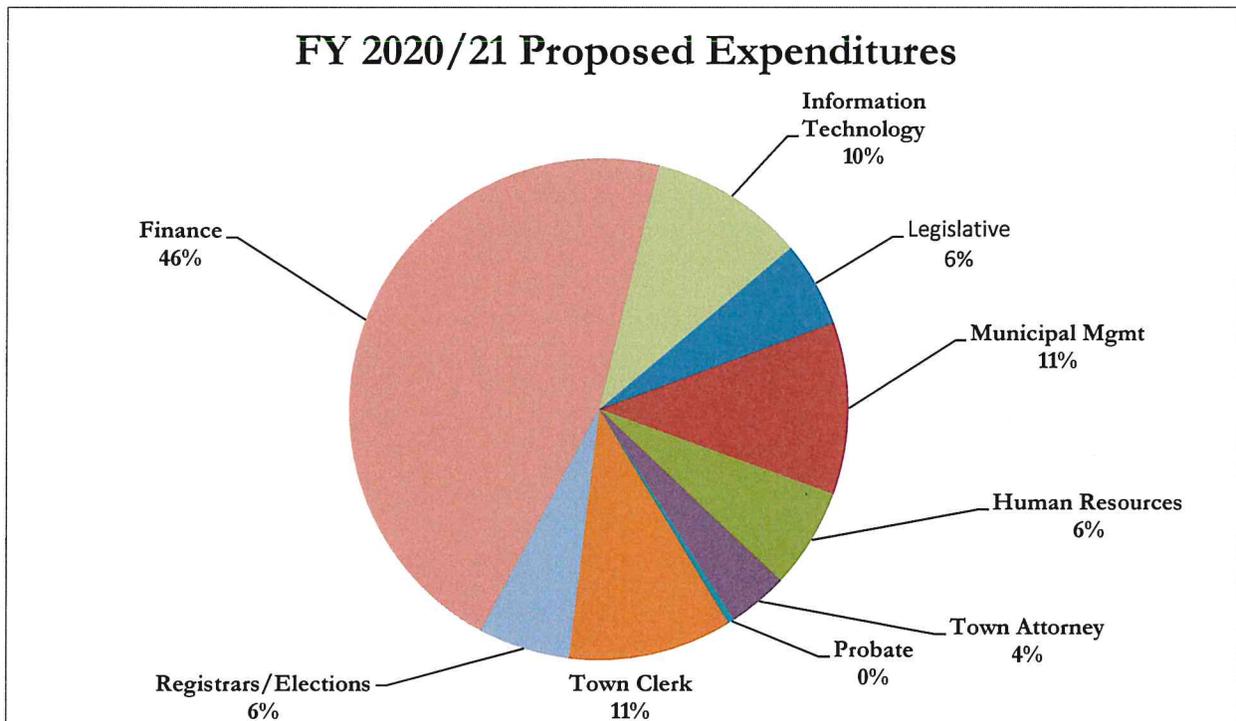
Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Departments:						
Legislative	100,968	120,471	101,112	105,720	121,830	16,110
Municipal Mgmt	291,847	169,522	278,726	367,640	245,030	(122,610)
Human Resources	79,169	66,926	75,235	136,200	142,940	6,740
Town Attorney	79,168	69,198	56,724	85,000	85,000	-
Probate	8,239	8,864	8,846	10,190	9,610	(580)
Town Clerk	229,851	220,888	209,113	225,470	234,680	9,210
Registrars/Elections	76,472	52,672	108,891	123,580	129,840	6,260
Finance	839,144	870,026	900,908	972,320	1,015,940	43,620
Information Technology	11,382	208,476	216,742	209,860	222,540	12,680
TOTAL EXPEND.	1,716,240	1,787,044	1,956,298	2,235,980	2,207,410	(28,570)

Mission

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

Program Purpose and Description

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



LEGISLATIVE – 11100

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

FY 2019/2020 Accomplishments

- 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 – 2020 Edition*. ♦

FY 2020/2021 Goals & Objectives

Economic Development

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

Objectives:

- Create a “brand” for Mansfield and market the Town.
- Create a business friendly climate; complete the online permitting software and *Permitting Guide* projects.
- Explore the feasibility of allocating resources for a dedicated economic development staff member.
- Leverage UCONN Tech Park for economic development in Mansfield.
- Begin construction on Four Corners Sewer project; focus redevelopment efforts to Four Corners area and other areas identified in the Plan of Conservation and Development.

Education

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

Objectives:

- Develop school construction implementation plan.
- Support high quality, affordable early childhood education.

Financial Management

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

Objectives:

- Increase tax base (new growth), including further completion of Storrs Center, in a responsible manner.
- Increase Fund Balance to a minimum of 10% of the operating budget over a five year period, or sooner if feasible.
- Balance service needs with revenue constraints.
- Continue to explore opportunities for sharing of regional services.

Housing

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

Objectives:

- Research the feasibility of a housing trust to support affordable low and moderate income housing in Mansfield.
- Create a sense of place that attracts young families to Mansfield.
- Continue the work of the Ad hoc Committee on Rental Regulations and Enforcement; improve the Town's ability to respond to issues related to blighted and nuisance properties. Also review strategies adopted in other jurisdictions to achieve an appropriate balance between owner-occupied and rental housing, particularly in residential neighborhoods.
- Continue to collaborate with UCONN to address quality of life issues in off-campus neighborhoods, including student behavior.

Human Services

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

Objective:

- Participate in regional collaborations with area human service agencies.

Infrastructure

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

Objectives:

- Develop town construction implementation plan.
- Engage in practices and projects that promote energy efficiency, including but not limited to solar projects.
- Reduce the Town's municipal government carbon footprint in an effort to respond to climate change.
- Improve accessibility and modifications to older Town facilities and parks for persons with disabilities.
- Encourage access to Town government and full transparency through electronic resources.
- Provide capital funding to conduct a recreation master plan.

Open Space and Agriculture

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

Objectives:

- Preserve agricultural land through the purchase of development rights.
- Acquire, preserve, and maintain open space.
- Adopt land management plans for Town owned open space.
- Support 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; initiate and complete study evaluating service delivery options.
- Evaluate Fire Department staffing levels and impact on service delivery and costs.

Town University Relations

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

Objective:

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

Transportation

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

Objectives:

- 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.
- Research, and implement when possible, the feasibility of dedicate 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 increased demand into consideration.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Legislative = linkage to Natural Systems; Open Space, Parks and Recreation; Community Heritage and Sense of Place; Community Life; Diversifying the Economy; Housing; Future Land Use and Community Design; Infrastructure; Stewardship and Implementation

Town of Mansfield
Department: Legislative - 11100

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Noncertif.	1,222	1,288	1,471	1,000	1,000	-
Misc Benefits	40,684	40,017	37,827	42,830	41,230	(1,600)
Prof & Tech Services	42,500	65,210	50,095	45,490	59,500	14,010
Other Purch Services	15,739	11,929	10,707	14,900	18,900	4,000
Office Supplies		1,047	224	200	200	-
Other Supplies	823	980	788	1,300	1,000	(300)
TOTAL EXPEND.	100,968	120,471	101,112	105,720	121,830	16,110

MUNICIPAL MANAGEMENT - 12100

The Town Council appoints the Town Manager to serve as the chief executive officer of the Town. The Manager implements Council policy and oversees the work of all municipal departments. In addition, the Town Manager serves as the Director of Public Safety and the Legal Traffic Authority. The Town Manager's staff provides staff support to the Town Council and various advisory boards and committees.

FY 2019/2020 Accomplishments

- Developed proposed FY 2020/2021 operating and capital budgets. The budget document is a policy and communications tool that promotes open and transparent government. ♦
- Assisted the Council in its review of prior recruitment for the previous Town Manager. ♦
- Assisted the Council in its review of the School Resource Officer program. ♦
- Assisted the Council in selecting a search firm for the new Town Manager Recruitment. ♦
- Assisted the Council in their selection of the new Town Manager.
- Completed negotiations for the successor collective bargaining agreement with the Firefighters Union, Public Works Employees Union and Professional & Technical Union. ♦
- Led the Town through a difficult transition period after the resignation of the Town Manager and Assistant Town Manager.
- Created a Human Resource Department and hired a Director of Human Resources.

FY 2020/2021 Trends & Key Issues

- Management will be an important partner in the design and construction of a new elementary school. ♦
- Transition from interim Town Manager to new Town Manager.
- Will begin transition to a new financial management software.

FY 2020/2021 Goals & Objectives

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

Objectives:

- Continue to staff Economic Development Commission (EDC).
- Focus on 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.

Goal: Continue coordination of various environmental initiatives. ♦

Objectives:

- Participate in the design of a net zero new elementary school.
- Evaluate additional opportunities for solar and other renewable energy systems.
- Continue to refine SustainableCT initiatives.

Goal: Improve tradition of open and transparent government. ♦

Objective:

- Publish the 2020 edition of the *Citizen's Budget Guide*.
- Continue to enhance website and social media presence.
- Improve citizen access to Town's financial records with "OpenGov" on Town website.

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	269,305	154,513	258,935	343,840	236,530	(107,310)
Misc Benefits	6,518		2,296	8,000	7,000	(1,000)
Prof & Tech Services	15,250	14,350	15,990	15,000	1,500	(13,500)
Other Purch Services						-
School/Library Books				800		(800)
Office Supplies	430	659				-
Other Supplies			1,505			-
Equipment	344					-
TOTAL EXPEND.	291,847	169,522	278,726	367,640	245,030	(122,610)
TOTAL REVENUES						
EMPL. BENEFITS	112,873	79,154	133,440	167,775	129,494	(38,281)
Positions:						
Town Manager	1.00	1.00	1.00	1.00	1.00	-
Assistant Town Mgr	1.00	1.00	1.00			-
Executive Assistant	1.00	1.00	1.00	1.00	1.00	-
Communications Speci					1.00	1.00
Total Full Time Equiv.	3.00	3.00	3.00	2.00	3.00	1.00
Paid from Other Funds	0.50	0.50	0.50		0.50	0.50
Paid from General Fund	2.50	2.50	2.50	2.00	2.50	0.50

HUMAN RESOURCES - 12200

The Director of Human Resources is responsible for administering the Human Resources Program for the Town. Components of the Human Resources Program include but are not limited to: classification and compensation; employee benefits administration; employee training and development; labor relations; policy development and compliance; recruitment and retention of employees; and risk management. Specific rules and regulations governing the Human Resources program are set forth in section C601 of the Charter, relevant state and federal regulations, the Personnel Rules, collective bargaining agreements and other personnel policies of the Town.

FY 2019/2020 Accomplishments

- Developed proposal for new Human Resources Director Position and distinct Human Resources Department that Personnel Committee approved.
- Assisted the Council in its review of the School Resource Officer Program.
- Conducted RFQ for review of previous Town Manager Recruitment process.
- Conducted RFQ for new Town Manager Recruitment.
- Conducted “Times Up Training” for all supervisors and staff to be in compliance with the new state regulation
- Conducted 16 full-time and part-time recruitments fiscal year-to-date resulting in the appointment or promotion of 21 regular full-time and part-time employees.
- Completed negotiations for the successor collective bargaining agreement with the Firefighters union, Public Works Employees Union and Professional & Technical Union.
- Successfully transitioned full-time members of the Firefighters Union to the High Deductible Health Plan for January 1, 2020.
- Successfully transitioned full-time members of the Public Works Union to the general leave policy of paid-time-off (PTO).
- Reinstated Safety and Health Committee for the Town of Mansfield and Mansfield Board of Education.
- Began safety education programs and safety drills for town employees.

FY 2020/2021 Trends & Key Issues

With the approval of a new Human Resources Department and Director of Human Resources position, the new Department will strive to enhance all practices and procedures currently in force. With the guidance from the Senior Human Resources Specialist, a successful transition is anticipated.

During the fiscal year, the State of Connecticut has updated various forms, policies, and legislation such as those related to minimum wage and sexual harassment. The Department will continue to monitor legislation regarding minimum wage updates, new sexual harassment laws and general employment practices.

FY 2020/2021 Goals & Objectives

Goal: Continue to develop safety programs and drills to support employees.

Objectives:

- Sponsor at least one training seminar of general interest to the workforce at-large to better to respond to an emergency occurring in the workplace.
- Continue training to prevent or reduce the number of accidents or injuries occurring at work.

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:

- Revise ADA and Technology Use policies.

Goal: Continue to monitor legislation regarding minimum wage updates, new sexual harassment laws and general employment practices.

Objectives:

- Continue to remain in compliance with any state and federal legislation changes.

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

Human Resources = linkage to Government.

Human Resources	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Recruitments			
Number of internal recruitments conducted	7	20	0
Number of external recruitments conducted	30	25	0
Applicants tested/interviewed (regular positions)	150	125	0
New hires, full-time & part-time (regular positions)	16	30	0
New hires, part-time (non-regular positions)	84	84	0
Internal promotions, full-time & part-time (regular positions)	8	7	0
Grievances Filed	2	1	0
Number of full-time regular employees that left municipal service (excluding retirements)	12	7	0
Number of Number of full-time regular employees that left municipal service for retirement	3	1	0
Personnel and administrative policies reviewed/updated or drafted/adopted	3	3	0
Training workshops offered to the workforce at large	5	10	0

Town of Mansfield
Department: Human Resources - 12200

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	46,178	48,777	54,118	101,710	111,250	9,540
Misc Benefits	18,063	7,494	8,480	13,230	12,930	(300)
Prof & Tech Services	941	2,533	580	3,000	1,500	(1,500)
Other Purch Services	4,179	2,328	4,927	5,720	5,720	-
School/Library Books	415		83	380	380	-
Office Supplies	2,098	2,980	4,794	6,760	6,760	-
Other Supplies	3,496	2,815	2,254	5,400	4,400	(1,000)
Equipment	3,799					-
TOTAL EXPEND.	79,169	66,926	75,235	136,200	142,940	6,740
TOTAL REVENUES						
EMPL. BENEFITS	19,354	18,992	23,068	36,711	41,423	4,712
Positions:						
Director of HR				1.00	1.00	-
Senior HR Specialist				1.00	1.54	0.54
HR Specialist			1.00			-
HR Associate	0.80	0.80				-
Total Full Time Equiv.	0.80	0.80	1.00	2.00	2.54	0.54
Paid from Other Funds	0.23	0.23	0.50	0.93	0.93	-
Paid from General Fund	0.57	0.57	0.50	1.07	1.61	0.54

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.

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

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
HR Attorney	12,033	12,167	4,638	25,000	25,000	-
Town Attorney	67,135	57,031	52,086	60,000	60,000	-
TOTAL EXPEND.	79,168	69,198	56,724	85,000	85,000	-

PROBATE COURT – 13200

The Tolland-Mansfield Probate District serves the Towns of Coventry, Mansfield, Tolland and Willington, and is located in the Tolland Town Hall, 21 Tolland Green, Tolland, CT 06084. Hon. Barbara Gardner Riordan was elected to a four-year term as Judge of Probate for the Probate District, November, 2018

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 intellectual disability, commitments individuals with psychiatric disabilities, 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 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 intellectual disabilities guardianship matters occurring after the year 2000.

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Other Purch Services	8,239	8,864	8,846	10,190	9,610	(580)
TOTAL EXPEND.	8,239	8,864	8,846	10,190	9,610	(580)

TOWN CLERK - 15100

There are 591 Connecticut General Statutes that dictate and affect the work of the Town Clerk's Office. Some of our statutory responsibilities include: recording, indexing and maintaining all land records and maps; issuing dog and sport licenses; maintaining a record of elected and appointed officials; conducting the absentee ballot program; reporting and verifying election results; 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 Boards and Commissions in Town. The Town Clerks also serve as Registrars of Vital Statistics issuing birth, marriage and death records as well as burial permits. The Connecticut General Statutes set the fees for Town Clerk services and the revenue received is either deposited in the General Fund of the Town or remitted to the State.

The Office of the Town Clerk is a major source of information for both residents and visitors and performs several additional duties for the Town including: overseeing the records management program; filing and storing municipal documents of legal and historical importance; processing Freedom of Information (FOI) requests; maintaining and assisting both staff and the public with the Town Calendar of meetings; providing notary services; processing all Town mail; and updating the code of ordinances. The Town Clerk serves as the Clerk to the Town Council and is responsible for all minutes, legal notices, certification of documents and serves as staff to the Committee on Committees and the Cemetery Committee.

FY 2019/2020 Accomplishments

- Obtained a \$7,500 Historic Documents Preservation Grant to digitize land records from November 29, 1937 to May 10, 1973. ♦
- Acquired software to manage board and committee memberships and began process of implementation; acquired software and began offering online marriage license applications. ♦
- Issued 178 absentee ballots to citizens for the Municipal Election and performed other related election duties. ♦
- Worked with Sexton and Cemetery Committee to secure funding and professional services for the rebuilding and securing of the New Mansfield Center Cemetery stone wall, preservation of historical headstones, and paving of the road within the Gurley Cemetery to eliminate wash out and further erosion of stone wall stability. ♦

FY 2020/2021 Trends & Key Issues

Promoting records accessibility and preservation, providing outstanding customer service, and expanding our municipal and professional knowledge are the key values of the Town Clerk's Office. In support of these values, our goals include the continued migration of records from paper to electronic files, improvement of our organizational systems, and pursuit of trainings and certification. Software systems designed to support our goals have been identified and the procurement of such systems will have critical impacts on goal achievement. A steep increase in absentee voters is expected for the 2020 Presidential Election and we are preparing to handle the influx of all absentee ballots types.

FY 2020/2021 Goals & Objectives

Goal: Promote records accessibility and preservation. ♦

Objectives:

- If money is available in the FY 2020/21 cycle, apply for a Historic Documents Preservation Grant seeking funding to increase records accessibility and support preservation efforts. ♦
- Complete implementation of board and committee software and electronic land record recording software. ♦
- Acquire software to modernize dog license records and payment processes. ♦
- Continue work on the Master Plan for Town Records Preservation. ♦

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

Objectives:

- Continue working towards the attainment of clerk certification for department staff. ♦
- Implement departmental improvements as a result of professional development activities. ♦

♦ 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*

Town Clerk	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Open and Transparent Government			
Total number of freedom of information (FOI) requests processed	73	75	75
Record Series and Indexes digitized	44	44	44
Percentage of permitted records/indexes available online	64%	64%	64%
Percentage of restricted access records/indexes online	66%	66%	66%
Statistics			
Vital statistics filed	262	275	275
Land transaction documents recorded	1761	2000	2000
Total number of all licenses (dog, hunting, fishing, etc.) issued	2135	2100	2100
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	29	29	29
Total number of appointed board and commission members	211	210	210

Town of Mansfield
Department: Town Clerk - 15100

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	202,311	187,702	183,353	187,300	198,350	11,050
Misc Benefits	875	2,888	1,762	2,460	2,030	(430)
Prof & Tech Services	4,491	4,050	1,195	2,800	2,800	-
Other Purch Services	5,886	23,503	21,654	24,700	26,700	2,000
School/Library Books	178		234	240	240	-
Office Supplies	1,110	1,495	872	7,470	4,060	(3,410)
Other Supplies			43	500	500	-
Equipment	15,000	1,250				-
TOTAL EXPEND.	229,851	220,888	209,113	225,470	234,680	9,210
TOTAL REVENUES	298,705	279,097	205,802	235,690	226,090	(9,600)
EMPL. BENEFITS	75,625	134,100	78,155	70,529	73,855	3,326
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 OF VOTERS- 15200

Under Section 9-32 of the Connecticut General Statutes, the Registrars of Voters are mandated to maintain the voter registration records for the Town of Mansfield. The staff consists of two Registrars, one Democrat and one Republican, one Deputy for each party, and as of August 2019, one part-time Office Assistant. The Registrars are elected every two years and the Deputies are appointed by the Registrars. As of December 2019 there were 12,457 active registered voters in Mansfield. The duties of the Registrars include: registering new voters; ensuring the accuracy of the official registry list (manual and computer); running mandated registration sessions; managing elections, primaries and referenda; implementing Election Day Registration; securing and training poll workers; testing and preparing the Accuvote voting system and Independent Voting System for each election; organizing paperwork 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.

FY 2019/2020 Accomplishments

- Hired part time Office Assistant in August 2019
- Spring 2019 canvass of 2600+ Mansfield voters
- 3 Moderators recertified
- Canvassed UConn students and reduced active list considerably. This was important for the 15% mandate for referendum questions.
- Conducted a municipal election (Nov. 2019), an unexpected and unbudgeted Region 19 referendum (Dec. 2019), an unexpected and unbudgeted special election (Jan. 2020) and will have conducted a presidential primary (April 2020) by the end of the fiscal year.
- Completed State of Connecticut Registrar of Voters Certification (Anne) and continued work toward certification (Vera)

FY 2020/2021 Trends & Key Issues

Prepare for Presidential Election in November 2020 with anticipated increased voter registration (estimated at 3000+ additional registrations in the 2 months preceding the election) and increased voter turnout. Conduct annual canvass, town-wide referendum for Region 19, Annual Town Meeting.

FY 2020/2021 Goals and Objectives

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

Objectives:

- Obtain Registrar certification (Vera)
- Consult with IT to facilitate increased voter turnout for Election Day Registration
- Review all Election Day procedures to increase efficiency and accuracy at the polling places.

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

Objectives:

- Monitor changes in election laws.
- Ensure that all of our polling places are easily accessible.
- Provide accurate and concise election information for voters through signs, social media, publications & town website.

- Recruit/train/retrain election workers in anticipation of increased turnout for Nov. 2020 election
- Recruit and train new moderators
- Intensify updates and maintenance of active voter files for accuracy
- Work collaboratively with Emergency Management and Police Services to address increased safety concern at polling locations.

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

Objectives:

- Work closely with administration and organizations from UConn regarding voter information and registration drives
- Work with UConn student groups to assure proper registration policies are followed

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	45,320	35,044	69,256	76,840	76,800	(40)
Misc Benefits	6,634	1,320	1,520	5,980	2,820	(3,160)
Repairs/Maintenance	2,060	2,000	3,896	2,250	2,250	-
Other Purch Services	19,101	11,632	28,765	30,430	39,270	8,840
Office Supplies	852	215	1,182	1,120	1,060	(60)
Other Supplies	890	2,461	4,272	6,960	7,640	680
Equipment	1,615					-
TOTAL EXPEND.	76,472	52,672	108,891	123,580	129,840	6,260
TOTAL REVENUES						
EMPL. BENEFITS	18,651	17,934	29,521	23,347	28,596	5,250
Elected Officials:						
Registrars	0.94	0.84	1.12	1.17	1.19	0.02
Deputy Registrars	0.13	0.08	0.76	0.40	0.40	-
Admin. Assistant	0.13	0.08	0.76	0.54	0.54	-
Total Full Time Equiv.	1.07	0.92	1.88	1.57	1.59	0.02
Paid from General Fund	1.07	0.92	1.88	1.57	1.59	0.02

FINANCE - 16000

The Finance Department consists of three Divisions: Assessment, Revenue Collection and Shared Financial Management Services. The Assessor's Office administers the Town's property tax program in accordance with the Connecticut General Statutes. On an annual basis the Assessor's Office compiles the Grand List of taxable and tax exempt property. This listing is comprised of real estate (residential and commercial), motor vehicles and personal property owned or leased by businesses located in Mansfield. Revenue Collection is responsible for the administration of billing and collecting taxes, sewer assessments, sewer use charges, special assessments, refuse removal fees, Eastern Highlands Health District quarterly bills, self-pay medical and life insurance bills for both Town and Board of Education retirees, parking ticket processing and collection and other miscellaneous collectibles. Town-wide copying and central services expenditures are also included within the Finance Department budget.

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

FY 2019/20 Accomplishments

- In conjunction with Vision Government Solutions, Inc. (VGSI), completed the 2019 town-wide Revaluation project. The project commenced in earnest late January 2019 with the mailing of "data mailers" to residential and commercial property owners, and wrapped up mid-December 2019 with finalization of the Revaluation Manual and performance based testing reports, which will be submitted to the State Office of Policy and Management.
- Processed 302 real property ownership changes for the October 1, 2019 Grand List. The entire net taxable 2019 Grand List, of real estate, business personal property, and motor vehicles, will be completed by January 31, 2020. (The total net taxable 2018 Grand List, after the March 2019 Board of Assessment Appeals' adjustments was \$1,107,706,109.)
- Conducted field reviews and inspections for sales transactions as well as permits for new construction, additions, remodels, decks, sheds, garages, etc. in preparation of the October 1, 2019 Grand List.
- Continued utilization of assessment data administration software package and newly updated GIS map database to improve the efficiency and effectiveness of the Assessor's Office, especially in the area of customer service. ♦
- Promote online payment processing through informational brochures included with refuse accounts, and updated Revenue Collection website to increase ease of use for Mansfield Residents. ♦
- Revamped our refuse/trash office procedures and internal controls in an effort to cut down on mailings and time while keeping an efficient and service oriented mindset. This includes the implementation of mailing a single delinquent notice with reference to a last day to pay, and future shut off date. We have also cut down the individual email notices, to just emailing individuals in reference to barrel retrievals. ♦
- Updated the Office procedure manual in regards to miscellaneous billing requests. This new procedure will allow for easier quarterly reporting for Finance review, and give us the capability to pull and mail delinquent statements for billed accounts. ♦
- Maintained stability in the Tax Collection rate, while continually providing efficient assistance to our residents and offering an understanding and friendly office environment. ♦

FY 2020/2021 Trends & Key Issues

A 4 building/60 unit apartment complex is currently under construction at 120 North Frontage Road by the owner of Meadowbrook Gardens Apartments. Other projects are coming down the pike, such as development of the Four Corners area. An ongoing key issue for the foreseeable future is the crumbling foundation situation plaguing Northeastern CT. So far, 15 Mansfield homeowners have applied for and received assessment reductions in accordance with recommended guidelines. Of those, 3 have had their foundations replaced and the properties are once again fully assessed.

FY 2020/2021 Goals & Objectives

Goal: Maintain accurate grand list data and perform inspections for the October 2020 Grand List. Continue to process all state mandated as well as local programs and submit reports for each.

Objectives:

- Conduct field inspections in preparation of the October 1, 2020 Grand List per building permit records for new construction, additions, remodels, decks, sheds, garages, etc. Maintain assessment data on the Town's municipal website, including recent sales transfers and sales ratio information.
- Provide informational services to the public as outlined by the Connecticut General Statutes.
- Finalize and certify 2020 Grand List.

Goal: Discover, research, and implement a new online payment vendor. ♦

Objectives:

- Contact Quality Data and other Municipal tax Offices in order to get opinions on online payment software vendors.
- Choose a few of the vendors to provide presentations of their software and capabilities.
- Implement a new online vendor, hopefully one with card swipe capabilities and ease of use access for residents.

Goal: Consider the use of a law for collection purposes ♦

Objectives:

- Research different agencies who provide collections for Motor Vehicle and Personal Property taxes.
- Speak with the different agencies to gauge how successful they are, as well as their methods of collection.
- Decide if we would like to use a legal entity in order to have a more legitimate and imposing presence on the delinquent collection front.

Goal: Improve Office Procedures and documentation in an effort to increase the overall collection rate, reduce paper use, and promote the use of online tools to process payments. ♦

Objectives:

- Continuously monitor and question Office practices for all bill types in order to improve collections, efficiency and staff productivity.
- With the possible implementation of a new online vendor, we hope to continue the automation of tax and delinquent statements into the form of email/text notifications in the hopes of reducing paper output, and ease of payment options.

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

Revenue Collection	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Accounts			
Total number of tax accounts	19,163	18,950	18,636
Total number of billings	32,233	33,690	32,351
Total number of delinquent accounts	4,644	5,100	5,100
Collections			
Collection rate on current levy	99.1%	98.8%	98.8%
Payments received online or electronically	\$2,279,167	\$3,136,076	\$4,000,000
Payments received in-person or by mail	\$36,723,899	\$36,863,924	\$40,000,000
Percentage of total payments received online or electronically	5.84%	7.84%	9.09%
Total dollar value of delinquent tax collections	\$323,299	\$322,664	\$320,000
Delinquent accounts sent to the collection agency or marshal	1,500	1,300	1,400

Property Assessment	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Inspections and Assessment			
Residential inspections conducted	325	Reval.(mailers)	100
% of residences inspected in preparation of the 2019 revaluation	5%	100%	1%
Commercial inspections conducted	10	100%	20
Real property ownership changes processed	505	302	350
Pro-rates of new construction	8	5	10
Crumbling Foundation Insp/Adjustments	11	12	12
Assessment Appeals			
Tax assessment appeals received	15	40	20
Percentage of tax assessment appeals resulting in an adjustment to assessed value of property	33%	75%	TBD
State Mandated Exemptions and Programs			
Additional Veterans exemption applications received/renewed	45	41	41
Percentage of veterans exemption applications approved for exemptions	100%	100%	100%
Elderly Homeowners applications received/renewed	85	76	76
Percentage of elderly homeowners applications approved for tax reductions	100%	100%	100%
All other exemption applications and/or carryovers	957	986	986

Property Assessment-Continued	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Local Option Exemptions and Programs			
Total ambulatory, disabled, homeowners, veterans exemptions granted	71	81	81
Total farm/forest exemptions granted	261	232	232
Town-wide Data			
Total assessed dollar value of net Grand List	\$1,104,769,523*	\$1,107,706,109*	\$1,133,648,696*
Mill rate	30.88	31.38	TBD
*Figure is <i>before</i> Fixed Assessment Agreement applied for EDR properties			

**Town of Mansfield
Department: Finance**

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	350,799	359,195	349,680	387,150	397,800	10,650
Benefits						-
Misc Benefits	2,645	3,223	3,584	5,600	5,750	150
Prof & Tech Services	388,836	418,401	457,543	482,120	510,250	28,130
Repairs/Maintenance						-
Other Purch Services	77,565	80,792	81,064	86,370	90,460	4,090
School/Library Books	1,004	1,004	1,019	1,130	1,220	90
Office Supplies	6,532	3,692	5,670	8,350	8,360	10
Other Supplies		3,396	1,653	1,600	2,100	500
Equipment	11,763	323	695			-
TOTAL EXPEND.	839,144	870,026	900,908	972,320	1,015,940	43,620
TOTAL REVENUES	42,412,394	42,957,021	43,387,278	43,611,635	45,000,255	1,388,620
EMPL. BENEFITS	149,112	139,858	149,052	144,722	148,119	(933)
Positions ⁽¹⁾:						
Collector of Revenue	1.00	1.00	1.00	1.00	1.00	-
Revenue Specialist	1.00	1.00	1.00	1.00	1.00	-
Revenue Clerk	0.50	0.50	1.00	1.00	1.00	-
Assessor	1.00	1.00	1.00	1.00	1.00	-
Property Appraiser	1.00	1.00	1.00	1.00	1.00	-
Ass't. to the Assessor	1.00	1.00	1.00	1.00	1.00	-
Total Full Time Equiv.	5.50	5.50	6.00	6.00	6.00	-
Paid from Other Funds	0.50	0.50	0.50	0.50	0.50	-
Paid from General Fund	5.00	5.00	5.50	5.50	5.50	-

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

INFORMATION TECHNOLOGY - 16600

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Prof & Tech Services	11,382	208,476	216,742	209,860	222,540	5,798
TOTAL EXPEND.	11,382	208,476	216,742	209,860	222,540	5,798

Town of Mansfield
Expenditure Budget Summary by Activity
Public Safety

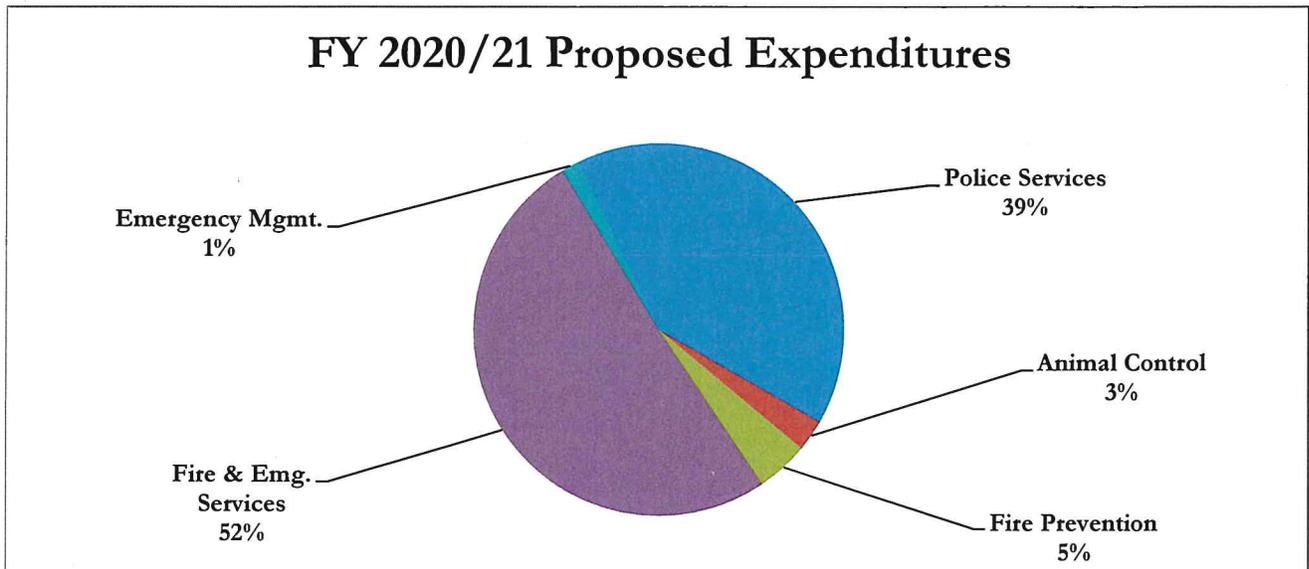
Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Departments:						
Police Services	1,580,685	1,690,302	1,769,926	1,985,200	1,957,680	(27,520)
Animal Control	91,507	101,895	106,365	124,690	133,440	8,750
Fire Prevention	149,256	184,073	173,023	215,060	219,270	4,210
Fire & Emerg Services	1,938,898	2,055,932	2,073,268	2,253,970	2,453,810	199,840
Emergency Mgmt.	59,586	64,149	64,233	73,500	73,130	(370)
TOTAL EXPEND.	3,819,932	4,096,351	4,186,815	4,652,420	4,837,330	184,910

Mission

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

Program Purpose and Description

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



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

The Mansfield Resident Trooper's Office is composed of one Trooper Supervisor (SGT), seven patrol Troopers, and one part-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.

FY 2019/2020 Accomplishments

- Enforced the Nuisance Ordinance and wrote 39 Nuisance tickets during the school year. The enforcement of this Ordinance has helped curb problematic behavior, particularly in neighborhoods adjacent to campus. The Troopers further utilized the Ordinance as a communication and education tool and enhanced relationships with off-campus students.
- 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, 86 extra shifts were conducted. Underage Drinking Grant enabled Mansfield to add patrols from October 2018 until September 2019. During this time, 55 extra shifts were conducted to reduce the amount of underage drinking and public drinking.
- Continued to improve relationship with UCONN Police has benefited both departments and improved lines of communication as it pertains to open and active cases.
- Work with the Mansfield School system and Region 19 School District to implement the new school safety plans. This plan was in compliance with the State Statute and standard. Continued to work with the Region 19 School District, Connecticut State Police and Town officials to monitor the School Resource Officer program at the EO Smith Regional High School.
- Continued community policing presence for Downtown Storrs on busy Spring/Summer evenings.
- Dedicated a trooper to serve on the Youth Services Advisory Board.
- Dedicated two troopers for the D.A.R.E program at the Mansfield Middle School.

FY 2020/2021 Trends & Key Issues

The continued development of Downtown Storrs and four corners area with the addition of multiple new businesses and homes continue to add to the jurisdictional responsibility of the Resident Trooper's Office. In addition, continued dialog with the off campus student population regarding their behavior in our established neighborhoods is essential in this upcoming fiscal year. This office will continue working closely with the Mansfield Preservation Group and the University of Connecticut Community Standards addressing concerns that are brought forward.

During the spring and summer of 2019, the Town of Mansfield utilized the Resident Troopers to facilitate a presence of a Trooper during the construction project associated with the Baltazar Construction located at the intersection of Route 195 and Route 44. It is anticipated that Baltazar Construction will be tasked with completing final phases of the construction project during the spring and summer of 2020. This will require an added responsibility to the Troopers assigned to the Town of Mansfield. The previous shifts mentioned have been billed to Baltazar Construction for reimbursement in the amount of approximately \$40,000.00

The State of Connecticut withdrew all Underage Drinking Grants statewide. This grant was previously utilized to allow Troopers to patrol the town of Mansfield. This grant was initially funded in the amount of \$56,000. This grant previously allowed the Resident Trooper's Office to conduct compliance checks on every bar and package store in Mansfield. In the past, these efforts reduced the amount of underage drinking and public drinking dramatically.

FY 2020/2021 Goals & Objectives

Goal: Improve quality of life for residents residing in neighborhoods that contain rental and year round residents.

Objectives:

- All citizens of Mansfield, whether a student or not, will be accountable for their actions.
- Achieve compliance with State Law and Town Ordinances by increasing education of students through community visits and enforcement of the Nuisance Ordinance. Continue to educate UCONN students that their student Code of Conduct is monitored and applies to both on and off campus behavior by increasing attendance at University off-campus housing functions, working together with UCONN PD and continued service on Town/University Relations and similar committees.

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

Objectives:

- Dedicate a trooper or Town officer to serve on a committee to serve the senior citizens of Mansfield.
- Develop and implement a Juvenile Review Board to increase the utilization of discretion pertaining to juvenile disruptive behavior. Continue to enhance visibility by dedicating a trooper to patrol Downtown Storrs on bicycle or foot during busy Spring/Summer evenings.

Goal: Enable the Mansfield Resident Troopers to upload mobile video recorder data and body worn camera data remotely from the Mansfield Resident Trooper office.

Objectives:

- Install a "hot spot" (secured Wi-Fi system) at the Mansfield Resident Troopers office to allow audio/video data to be uploaded to the secure server located at Troop C in Tolland.
- This would free up hours of patrol time that the Resident Trooper spends at Troop C in Tolland uploading the audio/video data from their cruiser and body worn camera.

Goal: Increase the work hours for the Administrative Clerk assigned to the Mansfield Resident Troopers office by a total of seven (7) hours per week to a total thirty five (35) hours.

Objectives:

- The continued development of the Downtown Storrs with the addition of multiple businesses to include the projected development of the four corners area. An increased responsibility of the Administrative Clerk for the adherence to parking violations and increased administrative functions within the Mansfield Resident Troopers office associated with the development of the Town.

♦ 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.

Police	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Activity			
Calls for service	9,164	11,000	12,000
Burglaries	22	25	28
Larcenies	78	110	125
Assaults	9	7	8
Sexual Assaults	4	5	8
Domestic violence incidents	19	22	25
Traffic accidents involving fatalities	2	0	0
DUI arrests	37	45	55
Motor vehicle activity (citations and warnings)	2040	2500	3000
Number of citations issued for local ordinance violations	39	50	75
Citizen engagement programs provided to the community	2	3	3
Trooper assignments to citizen advisory committees/civic groups	2	2	2
Traffic Accidents	309	325	350

Town of Mansfield
Department: Police Services - 21200

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	44,288	36,722	37,839	40,580	99,930	59,350
Misc Benefits	3,605	114		500		(500)
Repairs/Maintenance	1,519	765	1,300	1,920	1,900	(20)
Other Purch Services	1,530,408	1,648,885	1,729,395	1,939,950	1,841,130	(98,820)
Office Supplies	215	560	269	1,000	1,000	-
Other Supplies	300	3,256	652	1,250	13,720	12,470
Equipment	350		471			-
TOTAL EXPEND.	1,580,685	1,690,302	1,769,926	1,985,200	1,957,680	(27,520)
TOTAL REVENUES						
	88,280	90,208	70,675	67,260	106,840	39,580
EMPL. BENEFITS						
	19,339	15,915	16,129	15,281	37,208	21,928
Positions:						
State Troopers	8.00	8.00	8.00	8.00	8.00	-
Part-time Officer	0.23					-
Administrative Ass't	0.80	0.80	0.80	0.80	1.00	0.20
Total Full Time Equiv.	9.03	8.80	8.80	8.80	9.00	0.20
Paid from General Fund	9.03	8.80	8.80	8.80	9.00	0.20

ANIMAL CONTROL - 21300

The Animal Control Division promotes and maintains a safe environment for Mansfield residents through enforcement of state statutes concerning canines and felines. Animal Control handles complaints, impounds stray and injured pets, adopts out unclaimed pets through the Mansfield Animal Shelter, and conducts the annual canvass for unlicensed dogs, unvaccinated pets and unaltered cats. The Division also provides information to Town residents regarding animal behavior, care and diseases (e.g. rabies).

FY 2019/2020 Accomplishments

- Cooperated with the Friends of the Mansfield Animal Shelter, Inc. (FOMAS) to support the Shelter with the following services: testing adult cats for FIV and leukemia, testing dogs for heartworm and tick-borne diseases, vaccinating, spaying/neutering, micro chipping, and grooming. All adoptable pets aged 3 months and older are spayed and neutered before they go to their new homes. ♦
- Shelter volunteer program. Volunteers provides an important function in socializing and training the dogs to make them more adoptable. 11 new volunteers were welcomed in 2019. ♦
- New volunteer program at Juniper Hill. Volunteers walk dogs of Juniper Hill residents almost daily.
- Continued educational programs at elementary schools regarding dog bite prevention and responsible pet ownership. ♦
- Continued to utilize the successful nationwide website – www.mansfield.petfinder.com – to advertise dogs and cats for adoption, resulting in a save rate of 99%. Only very sick or aggressive pets are humanely euthanized. Staff found good homes for 54 pets. ♦
- Maintained an internship program for UCONN/ECSU students. ♦
- Hired 1 new part time assistant Animal Control Officer.
- Cooperated with “Our companions” and took advantage of their free Adopt-a Shelter Program where dog trainers assess and train shelter dogs on a weekly basis to make them more adoptable.
- In cooperation with NECTAR, organized a low cost rabies clinic at the Eagleville firehouse.

FY 2020/2021 Trends & Key Issues

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. 6 hours of continuing education is required annually. Animal Control Officers also need to be licensed by the state annually. The Animal Control Division will continue to provide internal and external professional development opportunities for staff to ensure compliance with state regulations.

Ensuring a safe work environment for the animal control officers is a top priority of the Division.

FY 2019/2020 Goals & Objectives

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

Objectives:

- Work closely with FOMAS and Our Companions to provide optimal Shelter services.
- Maintain the number of active volunteers.

- Maintain or increase the adoption rate at 95% or higher.
- Use of additional devices to ensure animal control officers safety at the shelter and in the field.

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

Objectives:

- Actively enforce the licensing dog law through phone call, notices in the mail, home visits and infractions.
- Educate the public about the cat overpopulation problem and responsible pet ownership.
- In cooperation with NECTAR host an annual low cost rabies clinic at the Eagleville Firehouse in June.
- In cooperation with Our Companions, host a medical pop up clinic at the Eagleville Firehouse to assist pets of low income residents in September 2020.

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

Animal Control	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Operations			
Dog licenses issued	1,638	1,600	1,600
Pets impounded	115	120	120
Pets adopted	54	55	55
Save rate=adopted+redeemed pets/all impounded alive pets	99%	97%	97 %
Enforcement			
Percentage of the Town covered during annual survey for unlicensed dogs, unaltered cats, and unvaccinated pets	20%	-	-
Complaints investigated	1,506	1,500	1,500
Citations issued	16	20	20
Number of cases resolved through voluntary compliance (i.e. door hangers, warnings)	373	375	375
Number of cases resolved through forced compliance (i.e. hearings, legal proceedings)	1	1	1
Community Engagement			
Weekly volunteers	4	7	7
Public education and outreach programs conducted (including school programs)	4	4	4

Town of Mansfield
Department: Animal Control - 21300

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	85,056	97,254	100,153	114,760	123,510	8,750
Misc Benefits	314	647	820	1,160	1,160	-
Prof & Tech Services	2,528	1,421	3,085	5,000	5,000	-
Repairs/Maintenance	184					-
Other Purch Services	3,140	2,126	2,100	2,320	2,320	-
Food Service Supplies	56	16	60	250	250	-
Building Supplies	130	102	53	500	500	-
Other Supplies	99	329	94	700	700	-
TOTAL EXPEND.	91,507	101,895	106,365	124,690	133,440	8,750
TOTAL REVENUES	1,754	2,215	1,665	2,270	2,270	-
EMPL. BENEFITS	36,135	42,177	42,690	43,214	45,988	2,775
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 PREVENTION DIVISION – 22101 & 23100

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

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

FY 2019/2020 Accomplishments

- In partnership with the Mansfield Board of Education and private schools, presented age appropriate fire, life safety, and injury prevention education programs in all pre-K through 5th grade classrooms. The programs are designed to give students lifelong fire and life safety knowledge and skills. (FM) ♦
- Developed, enhanced and provided fire, life safety and injury prevention education programs for the community-at-large. (FM) ♦
- Conducted plan reviews for all new construction and renovation projects Town-wide. (FM)
- Conducted fire safety inspections for all required occupancies on schedule to meet mandated requirements. (FM) ♦
- Continued implementation of code enforcement, inspection, and permitting software. (FM) ♦
- Maintained the Town's Emergency Operations Plan. (EM)
- Managed the Town's Emergency Operations Center and Code Red mass notification center. (EM)
- Performed severe weather watches and warnings during the year including one tornado, severe thunderstorms, and winter storms. (EM)

FY 2020/2021 Trends & Key Issues

The Fire Prevention/Emergency Management Division continues to perform statutorily required fire safety code inspections, fire origin inspections and public fire/life safety education. These activities create challenges to the Division to keep the level of service at a maximum for the residents of Mansfield while ensuring all required duties are met with current staffing. With the upcoming new elementary school project and other development areas in town, additional staffing will most likely be needed to satisfy the office requirements.

FY 2020/2021 Goals & Objectives

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

Objectives:

- Explore use of social media and enhancing Town website to provide fire and life safety messages and content.
- Enhance programs for seniors; collaborate with Human Services for delivery.
- Conduct a Community Risk Reduction survey

Goal: Continue to enhance the inspection program for existing buildings and occupancies to ensure compliance with the Connecticut Fire Safety Code and Fire Prevention Code and work with customers to correct violations. (FM)

Objectives:

- Work with owners/occupants to develop acceptable plans of correction for cited violations.
- Optimize the Career Captains/Deputy Fire Marshals to help keep up with inspection schedule.

Goal: Provide life safety education to middle school students through Student Tools for Emergency Planning program. (EM)

Objectives:

- Work with Board of Education to deliver program to 5th grade students.
- Receive assistance and possible grant funding through State resources.

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

FIRE PREVENTION	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Residential Structures – Existing Occupancies			
3-Family - # of units inspection required annually	27	27	27
Multifamily - # of units inspection required annually	79	79	79
Apartments - # of units inspection required annually	1,809	1,873	1,873
Total residential units require Fire Marshal inspection	1,915	1,979	1,979
Residential inspections conducted (including re-inspection)	1,965	2,514	2,514
Commercial Structures – Existing Occupancies			
Commercial – # units inspection required annually	72	72	72
Commercial – # of units inspection required every 2 years	23	23	23
Commercial – # of units inspection required every 3 years	249	249	249
Commercial – # of units - inspect required every 4 years	1	1	1
Commercial/industrial inspections conducted (inc re-insp)	173	173	173
Total number of residential and commercial inspections conducted (including re-inspections)	2,138	2,687	2,687
Plan Review and Special Inspections			
Number of plan reviews (permits and all-hazards safety)	114	94	94
Fire Protection, fire watch, site safety, occupancy review	136	122	122
Construction/renovation/alteration inspections conducted	181	140	140
Investigations			
Fire investigations	13	10	10
Complaint based investigations	9	8	8
Permits Issued			
Open Burn Permits	58	46	46
Blasting Permits	7	6	6
Fireworks	0	1	1
Underground Storage Tank Removals	12	6	5
Underground Storage Tank Installations	2	1	1
Public Education			
Presentation of programs to schools and community	23	32	32

Town of Mansfield
Department: Fire Prevention - 22101

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	109,143	133,174	131,323	141,000	141,810	810
Misc Benefits	5,120	3,725	4,823	8,120	8,120	-
Purch Property Services	23,083	38,710	28,590	47,500	50,500	3,000
Repairs/Maintenance	50	43		300	300	-
Other Purch Services	700	3,700	4,794	10,540	10,940	400
School/Library Books	2,284	1,693	1,563	1,800	1,800	-
Office Supplies	872	327	686	850	850	-
Other Supplies	4,109	2,701	1,244	4,950	4,950	-
Equipment	3,895					-
TOTAL EXPEND.	149,256	184,073	173,023	215,060	219,270	4,210
TOTAL REVENUES	29,291	52,458	31,751	15,200	20,200	5,000
EMPL. BENEFITS	46,325	57,784	55,977	52,501	52,802	301
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 Other Funds	0.46					-
Paid from General Fund	1.25	1.71	1.71	1.71	1.71	-

Town of Mansfield
 Department: Emergency Management - 23100

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	57,410	60,766	63,843	69,560	68,990	(570)
Misc Benefits	200	952	217	700	700	-
Repairs/Maintenance	1,717	1,861		2,000	2,200	200
Office Supplies	95	397	36	500	500	-
Other Supplies	164	173	137	740	740	-
TOTAL EXPEND.	59,586	64,149	64,233	73,500	73,130	(370)
TOTAL REVENUES	12,887	12,999	13,022	12,900	12,900	-
EMPL. BENEFITS	24,614	26,424	27,213	24,493	25,688	1,195
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 Other Funds						
Paid from General Fund	0.79	0.79	0.79	0.79	0.79	-

FIRE AND EMERGENCY SERVICES - 22160

Fire and Emergency Services provides fire suppression, rescue, hazardous materials response, and Emergency Medical Services (EMS) to the community. The department also provides fire & life safety education, inspection & code enforcement, fire investigation, and emergency management services through its Fire Prevention Division. The combination workforce consist of career personnel that is supported in its 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.

FY 2019/2020 Accomplishments

- The Department completed the contract process to acquire a new Spartan Engine Tank that will be the frontline response vehicle for station 107. Expected delivery is sometime in late February.
- Hired two Full-Time Firefighter/EMT's to achieve the 5/4 staffing model on all four work groups.
- Updated departmental policies and guidelines. Established a regional firefighter peer support working group to assist firefighters and their families with health and wellness.
- Worked with Tolland County 911 dispatch for upgrades to the 911 notification system (Active 911) and to integrate our EMS reporting system into the dispatch CAD system.
- Kicked off the consultant study for fire station, staffing, and response model efficiencies. Initial results and data are expected by early spring.
- Opened a new fitness center in the lower level of Station 307. Funding was covered by a FEMA AFG Grant and through in-house work by Facilities.
- Contracts were executed for the Firefighters Union (4 year) and with Hartford Health Care for Paramedic services (1 year).

FY 2020/2021 Trends & Key Issues

Increased and overlapping calls for emergency services especially on the Emergency Medical side, 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 will continue 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 that is being conducted will be completed in 2020 and is critical in establishing plans for the future of the Town's Fire and Emergency Services. It is important that the department keep pace with the communities' future growth and increasing demands for service while maintaining the excellent service on which the community depends. The State Department of Emergency Medical Services has instituted a new program effective January 1, 2020 that requires all EMT's to receive a minimum of 20 hours training per year. This required training will enhance the quality and skills of the delivery of emergency medical services to our community however, it does result in an increase in training costs. The increased cost of this EMT training is reflected in the training line items.

FY 2020/2021 Goals & Objectives

Goal: Continue to evaluate the impact of part-time and full-time personnel on shift staffing models. Assess the impact of factors related to staffing that influence emergency response and incident management. ♦

Objectives:

- Evaluate actual cost and benefits of Part-time staff vs. Full-time staff.
- Evaluate and implement recommendations from fire station and staffing study.
- 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 & restructure the Explorer Program.

Goal: Improve professional development through targeted training opportunities. ♦

Objectives:

- Provide support to employees and volunteers in achieving their professional goals.
- Enhance leadership and team building within the officer group
- Continue to build the training budget to allow Firefighters and Officers to maintain & improve their skills and to become officers and leaders of the Department.

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

Fire and Emergency Services	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Total Incidents	2305	2310	2262	2325
Fire Incidents				
Structure fire incidents	13	17	16	15
Fire incidents involving non-structures	23	22	12	28
False Alarm Calls	36	26	46	33
Accidental Alarms/System Malfunction	111	106	110	112
EMS				
EMS Responses (non-MVA)	1,485	1,594	1,448	1,576
Motor Vehicle Accident Responses	146	113	156	148

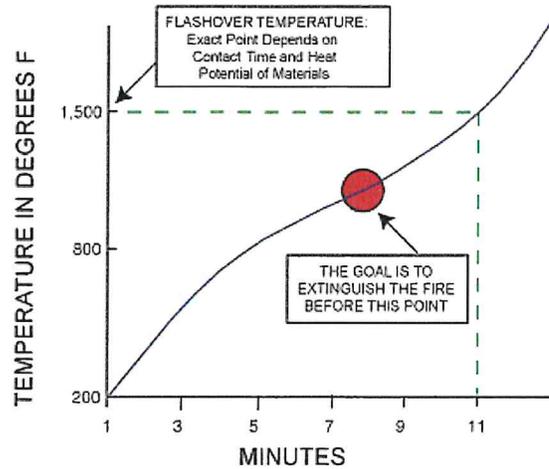
Mansfield Incidents				
Structure Fire Incidents	7	6	5	5
*Fire damage confined to room of origin	57%	100%	90%	90%
*Percentage of fire calls responded to within 6 minutes from conclusion of dispatch	45%	21%	50%	90%
EMS Incidents	1341	730	1392	1434
**Percentage of emergency EMS Calls responded to within 6 minutes from conclusion of dispatch	62%	48%	90%	90%

***Fire Data:**

The chart below shows a typical “flashover” curve for interior structure fires. Flashover is the point in time when all of the contents of a room become involved in the fire. This point is critical to occupant survival and firefighter safety. This is also the point at which a fire typically shifts from “room and contents”

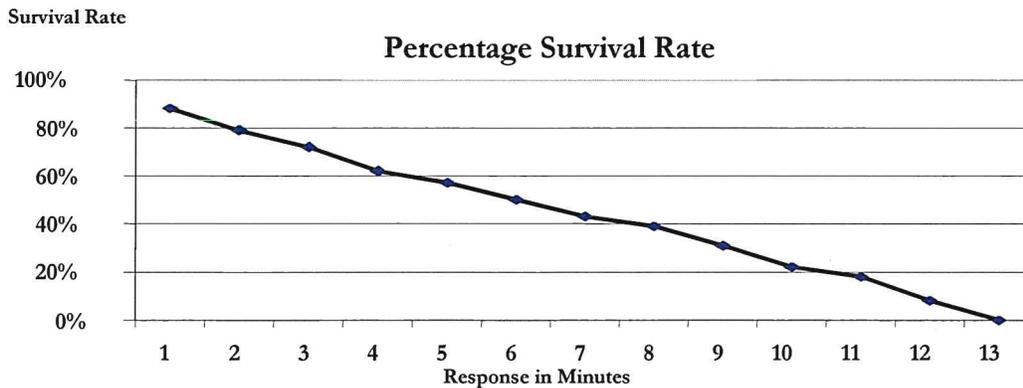
to other areas of the structure – requiring additional resources and posing a potential risk to the structures surrounding the original location of the fire.

Generalized Flashover Curve



**EMS Data:

One of the primary factors in the design of emergency medical systems is the ability to deliver basic CPR and defibrillation to victims of cardiac arrest. The graph below, demonstrates the survivability of cardiac patients as related to time from onset:



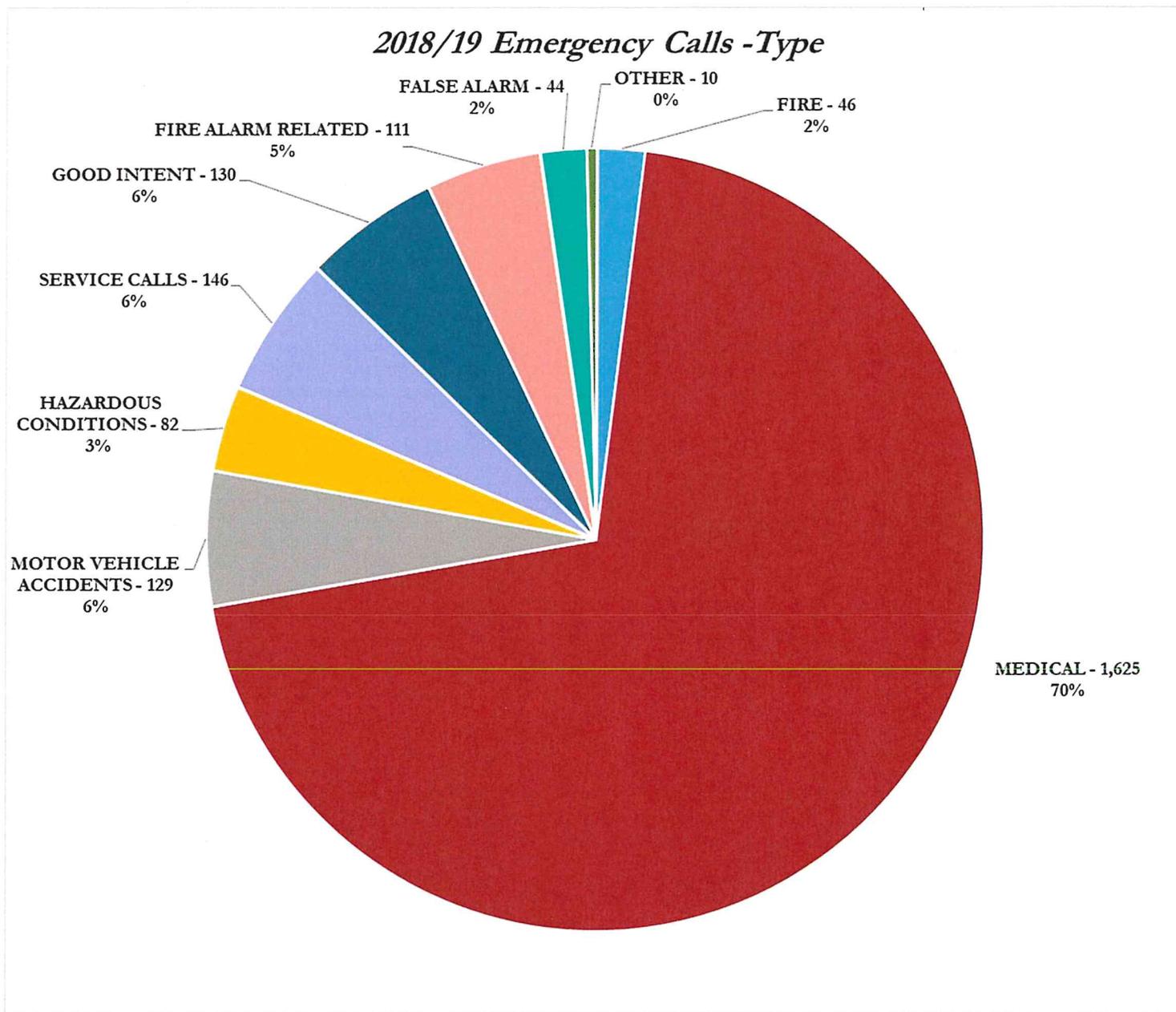
In 2016, approximately 350,000 persons in the United States experience an out-of-hospital cardiac arrest (OHCA); approximately 88% of persons that experience an OHCA event die. However, if a person experiencing an OHCA receives early bystander CPR, Basic Life Support w/Automated Defibrillators and Advanced Life Support, the survival rate to medical center admission was 32%.

The graph above shows that the chances of survival of cardiac arrest diminish approximately 10% for each minute that passes without CPR/AED. National standards recommend a BLS response within 6 minutes from the reported incident.

The Town’s Emergency Medical Services (EMS) system includes Basic Life Support (BLS) and Advanced Life Support (ALS) response, availability of Automated External Defibrillators (AEDs) at many locations

throughout Town, and Chest Compression Units on Fire Department ambulances. All of these factors contribute to the department's ability to improve prehospital survival rates.

References: NFPA 1710/1720
AHA



Town of Mansfield
Department: Fire & Emergency Services - 22160

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	1,620,247	1,731,523	1,729,261	1,848,560	2,064,900	216,340
Misc Benefits	41,945	29,624	37,255	66,470	56,970	(9,500)
Prof & Tech Services	14,822	13,206	13,539	21,600	24,100	2,500
Purch Property Services	10,169	9,124	5,809	7,500	7,500	-
Repairs/Maintenance	85,791	95,189	94,976	107,400	108,100	700
Insurance	6,307	6,405				-
Other Purch Services	97,347	96,994	96,884	100,740	104,240	3,500
School/Library Books	259	292	121	800	300	(500)
Office Supplies	21,709	24,052	21,260	26,500	18,800	(7,700)
Energy	(541)	-	-	-	-	-
Building Supplies	1,856	1,850	2,742	3,000	3,000	-
Rolling Stock Supplies	31,525	27,982	47,190	35,000	30,000	(5,000)
Other Supplies	4,436	20,029	24,231	36,400	35,900	(500)
Equipment	3,026	-338				-
TOTAL EXPEND.	1,938,898	2,055,932	2,073,268	2,253,970	2,453,810	199,840
TOTAL REVENUES						
EMPL. BENEFITS	694,061	752,530	883,736	848,975	913,665	64,690
Positions:						
Fire Chief	1.00	1.00	1.00	1.00	1.00	-
Admin. Analyst	1.00	1.00				-
Admin. Services Specialist			1.00	1.00	1.00	-
Firefighters - Fulltime	13.00	14.00	14.00	16.00	16.00	-
Firefighters - Parttime	4.50	4.06	4.06	4.17	4.00	(0.17)
Total Full Time Equiv.	19.50	20.06	20.06	22.17	22.00	(0.17)
Paid from Other Funds	0.45	0.45	0.45	0.45	0.45	-
Paid from General Fund	19.05	19.61	19.61	21.72	21.55	(0.17)

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

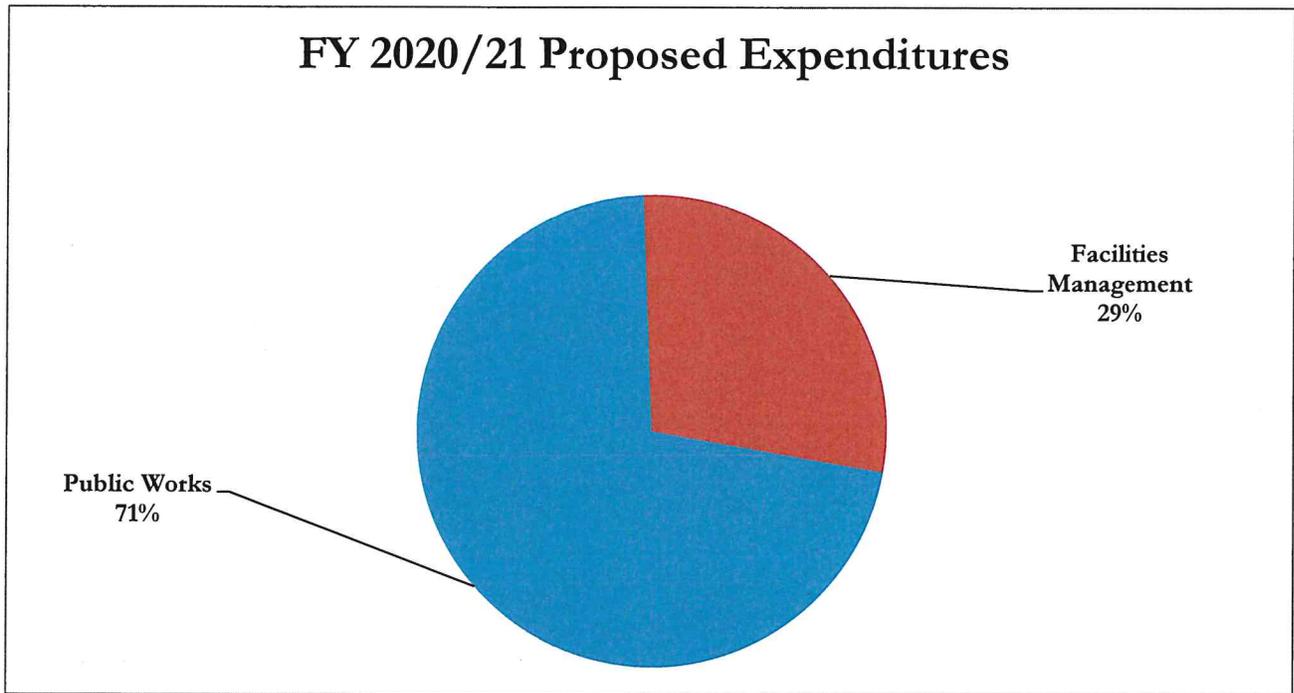
Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Departments:						
Public Works	2,242,819	2,153,647	2,235,423	2,272,980	2,592,880	319,900
Facilities Management	886,988	896,426	895,170	946,980	1,028,530	81,550
TOTAL EXPEND.	3,129,807	3,050,073	3,130,593	3,219,960	3,621,410	401,450

Mission

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

Program Purpose and Description

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



PUBLIC WORKS - 30000

The Public Works Department consists of two divisions: Engineering and Operations. 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 including the newly constructed Four Corners sanitary sewer system. The Department also assists with transit related issues such as the Traffic Authority and staffing the Transportation Advisory Committee.

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.

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.

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.

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.

FY 2019/2020 Accomplishments

- Continued efforts to provide sewer service to the Four Corners Area of Town. Baltazar Contractors Inc. accomplished Substantial Completion on December 1, 2019, indicating the collection system is operational and ready to accept connections. Pavement restoration for the Four Corners Area will be completed in Summer 2020. ♦
- Procured a Bucket Truck to be operated by the Town's new Tree Crew Leader to begin addressing trees on Town Property that are diseased or dying.
- Utilized a Pavement Management Study to continue implementation of preventative maintenance to extend useful life of roadways.
- Replaced drainage structures and paved portions of Chaffeeville Road, Hillcrest Drive, Phillip Drive, Woodmont Drive, Clover Mill Road, Browns Road and Spring Hill Road. ♦

- Paved the entrance to Bicentennial Pond Dam and Parking Area.
- Completed contract awarding and Construction of the Safe Routes to School (SRTS) walkway project, which starts at Route 195 and ends at Southeast School.
- Replaced and installed street signs and initiated replacement of regulatory sign with ones in compliance with the Manual of Uniform Traffic Control Devices. ♦
- Continued to use an Asset Management System to track maintenance, repair, and replacement of capital items that in turn will be used to monitor MS4 progress. ♦
- Continued use of treated salt for snow removal and road treatment. ♦
- Continued using soy-based fertilizer products on Town turf areas. ♦
- Upgraded the maintenance of the grounds adjacent to Town buildings. ♦
- Continued hauling dumpsters from the Transfer Station to the waste facility. ♦
- Continued updating the Department's Engineering Standards. ♦
- Continued automated trash removal within Downtown Storrs. ♦
- Completed third Annual Report required by the 2016 MS4 Permit.
- Sealed cracks on over 25 Town roads to prevent future damages from water infiltration and the freeze/thaw cycle.

FY 2020/2021 Trends & Key Issues

In 2018, the Emerald Ash Borer was detected in Mansfield and a dry spring and summer resulted in a significant infestation of Gypsy Moths both of which affected numerous trees within Town. The Town invested in a tree crew leader and bucket truck to begin addressing trees impacted by these invasive species. The forests within Mansfield are approximately 15% ash trees indicating a significant investment of resources will be required in the coming years to address diseased and impacted trees.

The aging infrastructure of roads and drainage systems is a critical issue that must be addressed with long term solutions. Implementation of the pavement management study will maximize use of limited paving funds. Roads that have a pavement condition index (PCI) rating of less than 55 will require reconstruction of the road base and therefore may not be priority to repair, as it will cost the same whether fixed now or later. The key is to prevent roads from getting to a PCI of 55. The Town has approximately 100 miles of paved roadways that have a value between \$25 million and \$30 million. Poor drainage systems are a continuing problem on Town roads – Mountain Road, Wormwood Hill Road, and Mount Hope Road in particular. The Town is currently using two catch basin repair teams to replace deteriorating catch basins and drainage pipes throughout Town, working ahead of the paving schedule.

The MS4 General Permit will continue to be an increased demand for labor. The permit requires that nearly all outfalls in Town be sampled for indicator parameters. This is currently estimated at 200 outfalls. The permit requires increased frequency of sweeping, catch basin cleaning and documentation of all these activities, which will be captured through the asset management software.

The Department will continue to evaluate the Town-wide use of treated salt during snow removal operations, which has been very successful to date.

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

FY 2020/2021 Goals & Objectives

Goal: Administer Town construction projects in an efficient and cost effective way. ♦

Objectives:

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

Goal: Implement a comprehensive Pavement Management System (PMS). ♦

Objectives:

- Develop a list of roads needing maintenance and rehabilitation; create a budget forecast for annual road maintenance and rehabilitation.
- Program out a ten-year paving plan to ensure the best use of funds with greatest impact on the community.
- Identify additional needs within the 10-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 recent methods of pavement management for their cost effectiveness.

Goal: Evaluate and refine the Asset Management System

Objectives:

- Provide more immediate feedback to the Department on allocation of resources.
- Identify opportunities for further efficiencies by planning work within areas.
- Assist in tracking Best Management Practices implemented for MS4.
- Improve budget development.

Goal: Improve on program to reduce tree hazards along Town right-of-ways. ♦

Objectives:

- Continue development of a small team able to address routine limb and tree removal, thus reducing the dependence on external contractors.
- Improve resiliency to weather patterns that cause the closing of roadways.

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: Reorganize the responsibilities of the Grounds Division. ♦

Objectives:

- Create a program leader for grounds, with two working teams assigned.
- Increase productivity by empowering employees through the use of the small team concept as often as possible.

Goal: Update operational manuals and standard operating procedures. ♦

Objectives:

- Review existing manuals and procedures to ensure current applicability.
- Incorporate members from each program 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.
- Utilize Storrs Center Ambassadors from Nash Zimmer Transportation Center to augment litter pickup.
- Develop maintenance checklists for employee usage.
- Ensure all roads and grounds employees understand the requirements for Downtown Storrs.

Goal: Reduce fuel usage. ♦

Objectives:

- Use energy tracking programs to develop and confirm fuel saving measures.
- Replace general government vehicles with 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*

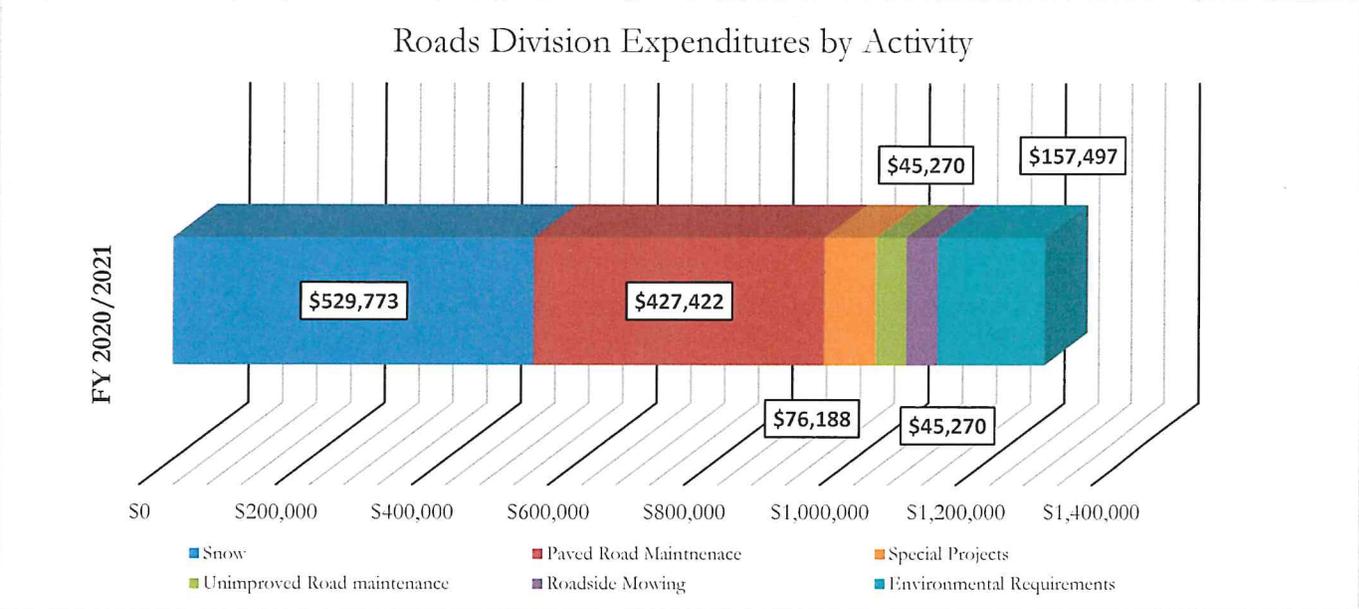
Roads	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
<i>Road Work</i>			
Total paved lane miles	214	214	214
Total unpaved lane miles	14	14	14
Pavement Condition Index (PCI) per ASTM D6433-16	65	66	66
Catch basins installed/replaced (construction season)	38	50	50
Length of drainage pipe installed/re-installed (const. season)	6,346	2,035	2,200
Miles of road milled/reclaimed and paved (const. season)	3.1	3.5	3.5
Paved lane miles swept	232	232	232
Catch basins cleaned	737	800	800
<i>Snow Removal</i>			
Number of treatable events	18	20	20
Tons of salt applied to roads	2,400	2,600	2,600
Accumulated snowfall removed from roads (in inches)	48	50	50
Hours spent plowing, salting, and removing snow	3,600	4,000	4,000

Grounds	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
<i>Grounds Maintenance</i>			
Athletic single or multi-sport fields maintained	17	17	17
% of athletic fields using soy-based 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	9	10
<i>Landscaping</i>			
Trees planted	15	25	25

Equipment Maintenance	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
<i>Fleet Inventory</i>			
Vehicles	58	59	59
Heavy equipment	32	28	28
<i>Fleet Energy Consumption</i>			
Hybrid vehicles and vehicles using alternative fuel	6	6	6
Gasoline used for Town vehicles (gallons)	35,500	38,000	38,000
Diesel fuel used for Town vehicles (gallons)	33,000	34,000	34,000
<i>Services Performed</i>			
Total Preventative Services Performed	900	900	900
Total Services Performed	2,000	2,000	2,000

In addition to General Fund expenditures, funds have been included in the capital budget proposal as follows: road related equipment \$320,000; safety devices \$85,000; tree removal \$90,000; transportation enhancements \$50,000; and road resurfacing and drainage \$1,100,000.

The proposed FY 2020/21 road maintenance activities funded here have been broken down into individual program costs:



**Town of Mansfield
Department: Public Works**

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 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	1.33	1.33	1.33	1.33	1.33	-
Engineering Intern	0.73	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	-
Truck Driver	6.00	6.00	6.00	6.00	8.00	2.00
Grounds Crew Leader	1.00	1.00	1.00	1.00	1.00	-
Groundskeeper	2.00	2.00	2.00	2.00	2.00	-
Laborer	4.00	4.00	4.00	4.00	3.00	(1.00)
Lead Mechanic	1.00	1.00	1.00	1.00	1.00	-
Mechanic	2.00	2.00	2.00	2.00	2.00	-
Transfer Station Sprvsr	1.00	1.00	1.00	1.00	1.00	-
Arborist Crew Leader				1.00	1.00	-
Recycling Coordinator	1.00	1.00	1.00	1.00	1.00	-
Total Full Time Equiv.	27.06	27.42	27.42	28.42	29.42	1.00
Paid from Other Funds	2.00	2.00	2.00	2.00	2.00	
Paid from General Fund	25.06	25.42	25.42	26.42	27.42	1.00

**Town of Mansfield
Department: Public Works**

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	1,673,481	1,711,220	1,727,348	1,694,480	1,992,780	298,300
Misc Benefits	20,720	19,839	23,513	26,250	25,050	(1,200)
Purch Property Services	240		1,750			-
Prof & Tech Services	2,065	1,614	1,244	3,000	5,400	2,400
Repairs/Maintenance	2,028	1,727	150			-
Other Purchased Services	39,552	26,551	46,759	106,750	118,750	12,000
Instructional Supplies	1,197		190			-
School/Library Books	820			350	350	-
Energy	195,000	195,010	195,000	173,500	174,800	1,300
Office Supplies	4,501	2,813	3,082	8,250	4,250	(4,000)
Land/Rd Maint Supplies	8,742	9,750	55,275	71,000	83,000	12,000
Building Supplies	10,925	10,165	3,304	4,000	4,000	-
Rolling Stock Supplies	180,894	143,625	144,785	170,000	170,000	-
Other Supplies	50,465	28,969	6,651	15,400	14,500	(900)
Equipment	52,189	2,364	26,372			-
TOTAL EXPEND.	2,242,819	2,153,647	2,235,423	2,272,980	2,592,880	319,900
TOTAL REVENUES	20,993	17,845	23,668	27,260	27,510	250
EMPL. BENEFITS	600,891	619,414	736,286	638,069	742,003	103,934

FACILITIES MANAGEMENT - 30900

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.

FY 2019/2020 Accomplishments

- Replaced carpeting in Auditorium and hallway at MMS ♦
- Renovated bathrooms at Bicentennial pond building ♦
- Painted exterior of the Dog pound ♦
- Removed oil tank at Southeast school ♦
- Installing generator at the Library ♦
- Replaced carpet at the Daycare Facility ♦
- Renovated laundry room at the Senior center for treatment services ♦
- Renovated basement area of Fire Station 307 for exercise equipment use ♦
- Sealed and pointed brick on the Town Hall building ♦
- Renovated space to receive washer and dryer from the Senior Center ♦
- Installed Minnie split unit in Vinton school library ♦
- Working on water connection at Fire station 207 ♦
- Installed filtration system for the water at Southeast school ♦
- Replaced cabinets in room 206 at the MMS ♦
- Renovated 18 single use bathrooms at MMS ♦
- Installed Bistro lights for the Downtown Partnership ♦
- Replaced covers for the pool at MCC ♦
- Renovating conference rooms at the Town Hall ♦
- Replacing the water system at Public Works complex ♦

FY 2020/2021 Trends & Key Issues

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. The Capital funds will be required to implement the plan as well as a comprehensive plan for all Town facilities.

FY 2020/2021 Goals & Objectives

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

Objectives:

- Continue Preventive Maintenance Program at all facilities, including life cycle and routine repairs that minimize equipment downtime and maximize the equipment's useful life.
- Continue to maintain facility audit reports to prepare for and address needed repairs and improvements.

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

Objectives:

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

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

Objectives:

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

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

Facilities Management	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Square Footage of Facilities Maintained			
Square footage of all facilities maintained	423,000	423,000	423,000
Square footage of administrative/office facilities maintained	52,813	52,813	52,813
Work Orders			
Work orders received	4,297	4,400	4,500
Work orders completed	4,129	4,300	4,400
Percentage of work orders completed within fifteen business days of receipt of work order	81%	97%	97%
Inspections			
Fire extinguisher inspections (non-certified)	2,028	2,028	2,028
Percentage of monthly fire extinguisher inspections completed	98%	98%	100%
Annual certified fire extinguisher inspections	169	169	169
Percentage of annual certified fire extinguisher inspections completed	100%	100%	100%
Testing for well water systems	28	28	28
Energy Improvements			
Annual electricity usage at all Town facilities (in kwh)	3,555,093	3,523,490	3,500,000
Replacements of existing boilers with energy efficient boilers	2	2	0
Removal of underground storage tanks	2	1	1
Safety workshops provided to Facilities Management staff	4	4	4

Town of Mansfield
Department: Facilities Management - 30900

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Noncertified	387,791	443,261	394,854	394,090	394,100	10
Salaries and Wages	23,654	19,326	13,307	52,230	55,920	3,690
Misc Benefits	2,995	4,121	7,503	5,600	5,850	250
Purch Property Services	70,120	21,366	39,477	45,730	79,470	33,740
Repairs/Maintenance	41,112	78,471	71,854	82,430	85,680	3,250
Other Purch Services	99,378	100,434	102,524	101,250	107,500	6,250
Office Supplies	6,602	5,222	5,734	7,000	7,110	110
Energy	224,800	220,000	219,961	222,000	253,500	31,500
Building Supplies	29,751	48,404	44,571	41,700	44,700	3,000
Other Supplies	60	1,310	110	750	1,000	250
Equipment	725					-
Misc Expenses & Fees				500		(500)
Shared Services		(45,489)	(4,725)	(6,300)	(6,300)	-
TOTAL EXPEND.	886,988	896,426	895,170	946,980	1,028,530	81,550
TOTAL REVENUES	2,890	3,157	1,374	500	500	-
EMPL. BENEFITS	164,699	139,056	173,980	168,573	167,563	(1,011)
Positions:						
Facilities Mgmt Dir.	1.00	1.00	1.00	1.00	1.00	-
Administrative Assist.	1.00	1.00	1.00	1.00	1.00	-
Custodians	3.40	3.48	3.69	3.69	3.69	-
Maintenance Staff	3.00	3.00	3.00	3.00	3.00	-
Public Works Specialist	0.34	0.34	0.34	0.34	0.34	-
Total Full Time Equiv.	8.74	8.82	9.03	9.03	9.03	-
Paid from Other Funds	1.35	1.85	1.85	1.85	1.85	-
Paid from General Fund	7.39	6.97	7.18	7.18	7.18	-

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

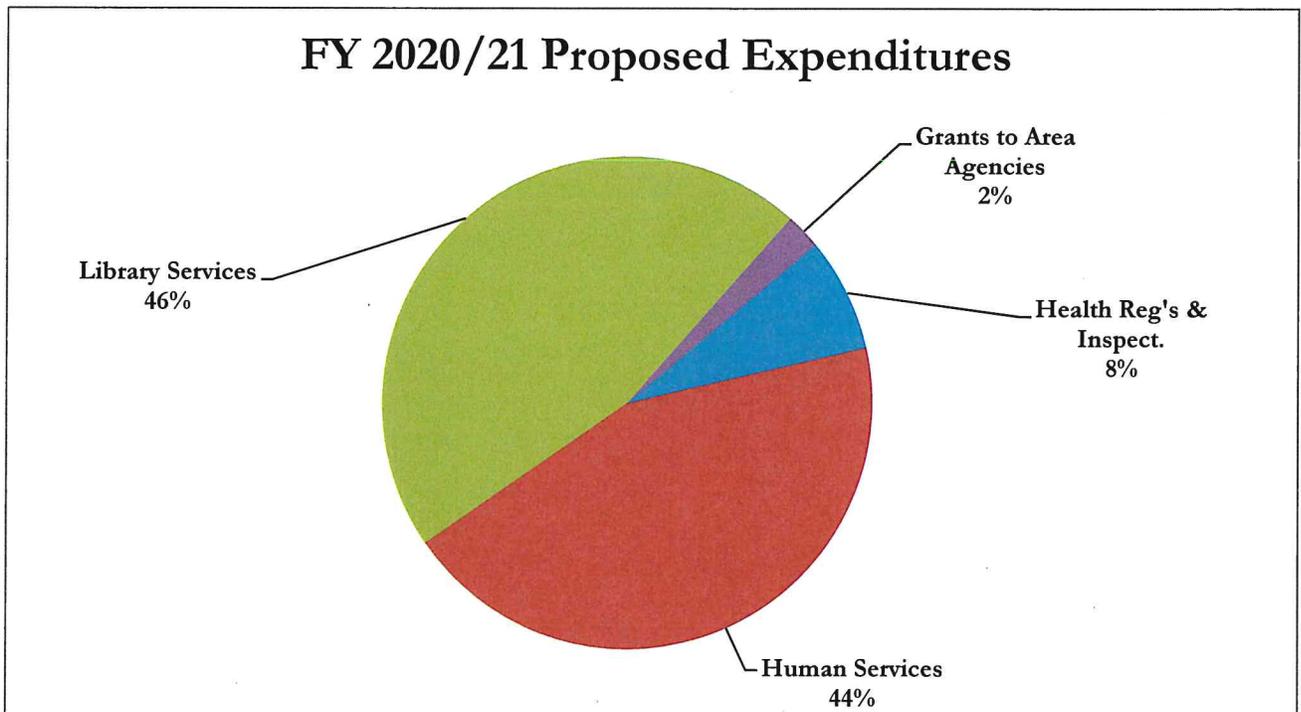
Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Departments:						
Health Reg's & Inspect.	135,470	137,898	137,895	140,440	148,320	7,880
Human Services	665,592	655,996	677,358	828,900	871,890	42,990
Library Services	740,584	741,100	748,946	835,140	914,710	79,570
Grants to Area Agencies	45,800	45,700	45,300	45,800	47,000	1,200
TOTAL EXPEND.	1,587,446	1,580,694	1,609,499	1,850,280	1,981,920	131,640

Mission

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

Program Purpose and Description

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



HEALTH REGULATION & INSPECTION - 41200

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Other Purch Services	135,470	137,898	137,895	140,440	148,320	7,880
TOTAL EXPEND.	135,470	137,898	137,895	140,440	148,320	7,880

HUMAN SERVICES - 42100

The primary mission of the Human Services Department is to promote independence, personal enrichment and an enhanced quality of life for Mansfield residents of all ages through a variety of programs and services. The Department consist 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 for families with infants as well. Social Services include positive youth development and counseling; individual, family and group counseling; case management; and crisis intervention. Services also incorporates information and referral, community planning, and parent engagement and leadership training. Our Senior Center provides opportunities for seniors fifty-five and over to maintain and improve their physical, mental, social and emotional well-being through a variety of programs.

FY 2019/2020 Accomplishments

- Awarded several grants to support various Youth Services programs which include:
 - Department of Children and Families Youth Service Bureau and Youth Service Bureau Enhancement grants to promote positive youth development programs. ♦
 - Local Prevention Council funding through SERAC to support prevention efforts related to mental health, alcohol, tobacco and other drug use. ♦
 - Opioid-specific prevention funding through SERAC to respond to the national opioid crisis.
 - Project funding for Problem Gambling Public Service Announcement creation through SERAC.
 - Connecticut Office of Early Childhood's School Readiness grant program with oversight of 23 slots across three centers. ♦
 - Supervise and support participating child daycare center to maintain funding for 40 child day care slots through the Connecticut Office of Early Childhood's Child Day Care grant. ♦
- Continued various education, support groups and programs for all ages including: Out of the Blue pregnancy and postpartum group, positive youth development groups, fifth grade transition group, high school transition adventure-based program, COPE and Big Friends mentoring programs as well as parent groups. ♦
- Creation of new positive youth development groups including a Public Service Announcement creation group and LGBTQIA+ group.
- Successfully recruited one MSW Youth Services intern for the 2019/2020 academic year.
- Increased school-based services with successful recruitment to the newly created additional Youth Services Social Worker position.
- Meaningful growth in specific program areas such as groups, clubs & games, educational & informational seminars, tax assistance, entertainment & special events, nutrition and introduced Aging Mastery Program. Continued work on National Senior Center Accreditation.
- Celebrated National Senior Center Month with give-a-ways, free fitness classes, Celebration of the Arts, Maple Road Carnival.
- Renovated former laundry room to accommodate relocating Senior Center Wellness Room.

- Organized interdepartmental community events to promote health, safety and engagement of youth and families including Eggstavanza, The Great Mansfield Clean Up, Book Buddies, National Drug Take-Back Day, and Climb Out of the Darkness walk. ♦
- Created a Caregiver Resource Center, which has hosted a number of community education presentations on Caregiver Support and issues of importance to seniors, including Dementia Friends, the Opioid Crisis, Medicaid, a Living with Alzheimer's series and Choices Counseling.
- 12th Annual Veterans Day tribute had 90+ attendees with successful hosting and fundraising. ♦
- Sponsored several successful Intergenerational Programs in collaboration with Mansfield Youth Services, Mansfield Middle School, E.O. Smith High School, Mansfield Public Library, Mansfield Community Center and local businesses. ♦
- Opened new Maple Road Café at the Senior Center.
- Created and initiated a comprehensive new Senior Center marketing plan.
- Senior Center Annual Appeal raised \$2,085 in funds to support the center.

FY 2020/2021 Trends & Key Issues

Mansfield residents are struggling with a variety of needs including mental health issues with limited services in place. Youth Services continues to serve families in the community who do not have insurance coverage for outpatient mental health services.

Changes in the Family with Service Needs (FWSN) referrals at the state level will further reduce access to resources available through court-mandated services and the Department of Children and Families for youth and families. As of July 1, 2020 Youth Service Bureaus will become the state designated community hub for all Family with Service Needs referrals, increasing the demand for service delivery and coordination for complex cases. This is an expansion from recently added school-based truancy referrals to include community-based referrals for runaway youth and youth beyond parental control. Changes in the Juvenile Justice System will increase the need for diversion programs in response to rule and law breaking behaviors by persons 18 and under in the community, including but not limited to, Juvenile Review Boards (JRB). Mansfield does not currently have a JRB.

The continued slow economy, as well as changes in health insurance and state programs for people in financial need, has put a heavy demand on municipal social work services. Advocacy for clients having difficulty accessing services they should qualify for has become more challenging. Management will continue to work with staff to prioritize workload, review policies and procedures to maximize efficiency and effectiveness as well as recruit high quality interns to compliment professional staff.

The population of individuals 55 years or older continues to grow, thereby increasing the need for programs and services. Based on program space and available resources, the Senior Center has reached capacity. As a result, the Senior Center will need to focus on programs to meet the greatest need and provide the best return. The composition of the aging population is changing, programs and services will be reviewed to ensure resources are being allocated based on demand and need.

Senior Nutrition Programs across the state are struggling with funding due to cuts at the state level and flat funding at the federal level, forcing area senior lunch programs to decrease the number of meals or develop creative solutions to meeting the needs of the population. The Meals on Wheels program has reduced the number of meals/clients served.

FY 2020/2021 Goals & Objectives

Goal: Increase the level of services provided to youth and families by responsive program creation and expansion to meet changing community and legislative needs. ♦

Objectives:

- Maintain programs in collaboration with the Library, Schools, and Parks and Recreation.
- Respond to growing needs including state-mandated Family with Service Needs referral changes.
- Increase program availability to include diversion programs for youth who would otherwise enter the juvenile justice system.
- Increase family and parent engagement with various health and wellness initiatives, support groups, community events, and education offerings through the Mansfield Advocates for Children initiatives.
- Continue to support grant funding to help support affordable child care offerings through the School Readiness and Child Day Care grants.

Goal: Expand Fund development efforts to meet the needs of the seniors, families, and children served by the Human Services Department. This includes the special needs, camperships, and holiday funds. ♦

Objectives:

- Explore new fund development opportunities to support Department programs and services.
- Coordinate and partner with other fund development initiatives when feasible.

Goal: Provide programs to promote and stimulate healthy living options for the senior residents of Mansfield. ♦

Objectives:

- Continue to promote new user-friendly website for the Senior Center and expand intergenerational as well as evening and weekend programming.
- Develop comprehensive program policies and procedures as well as collaborate fund development initiatives.
- Continue self-assessment process for NISC Accreditation.

♦ 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

Youth Services	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Counseling & Positive Youth Development Services			
Youth and Families served by programs	206	220	230
Volunteers assisting with programs and services	98	100	100
Volunteer/Intern Hours	2,400	1,950	2,200
Early Childhood Services			
School readiness slots for children	20	23	23
Child Day Care slots for children	40	40	40
Quality enhancement programs offered	6	6	6

Human Services Administration	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Fee Waiver Program			
Fee waiver applications received (town-wide)	123	125	125
Total fee waiver dollars distributed to participants (town-wide)	\$46,510	\$60,000	\$60,000
Special Funds			
Total dollars donated to the Holiday, Special Needs and Campership Funds	\$22,930	\$21,000	\$21,000
Individuals and Families receiving assistance through Special Needs, Holiday, Campership or Food Programs	403	400	400
Social Work clients (unduplicated)			
Persons receiving social work services (ages 18 – 59)	145	175	175

Senior Services	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Programming			
Senior Center visits	14,500	18,000	21,000
Total number of Senior Center program participants	1,051	1,100	1,100
Meals provided to seniors	6,005	6,500	6,500
Rides provided to seniors through the Transportation Program	256	275	275
Van trips	83	100	100
Total ridership in the Transportation Program	171	200	200
Seniors receiving social work services	137	275	275

Town of Mansfield
Department: Human Services

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Cert Wages	(15,780)	(15,682)	(15,842)	(15,840)	(15,840)	-
Noncertif.	617	333	334	1,500	-	(1,500)
Salaries and Wages	589,159	585,409	613,186	742,310	782,710	40,400
Misc Benefits	6,432	5,684	6,601	10,360	12,240	1,880
Prof & Tech Services	5,705	4,157	2,655	7,000	7,000	-
Other Purch Services	3,384	2,664	2,979	3,000	3,200	200
School/Library Books	479	493	564	550	550	-
Office Supplies	6,329	4,679	6,295	6,070	6,260	190
Other Supplies	9,988	6,519	14,076	13,950	15,770	1,820
Misc Expenses & Fees	59,279	61,740	46,510	60,000	60,000	-
TOTAL EXPEND.	665,592	655,996	677,358	828,900	871,890	42,990
TOTAL REVENUES	50	50				
EMPL. BENEFITS	258,822	207,000	254,762	272,752	285,541	12,789
Positions:						
Administrative Asst.	1.00	1.00				-
Admin. Services Specialist			1.00	1.00	1.00	-
Director	1.00	1.00	1.00	1.00	1.00	-
Early Childhood Serv Coord.	0.86	0.86	0.86	0.86	1.00	0.14
Office Assistant			0.29	0.29	0.29	-
Outreach Coordinator					1.00	1.00
Outreach Soc. Worker	0.54	0.54	0.54	0.54		(0.54)
Receptionist	1.00	1.00				-
Senior Center Assistant			0.54	0.54		(0.54)
Senior Center Prog. Assistant					1.00	1.00
Senior Center Prog. Coord.	1.00	1.00	1.00	1.00	1.00	-
Senior Center Site Server	0.71	0.71	0.71	0.71	0.71	-
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	-
Transportation Coord.	0.54	0.54				-
Transp & Program Asst.			1.00	1.00		(1.00)
Van Drivers	0.55	0.55	0.55	0.55	0.55	-
Youth Services Social Worker	1.00	1.00	1.00	2.00	2.00	-
Youth Services Supervisor	1.00	1.00	1.00	1.00	1.00	-
Total Full Time Equiv.	11.20	11.20	11.49	12.49	12.55	0.06
Paid from Other Funds	0.79	0.79	0.79	0.79	0.79	-
Paid from General Fund	10.41	10.41	10.70	11.70	11.76	0.06

LIBRARY SERVICES - 43100

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

FY 2019/2020 Accomplishments

- The library added a new mobile printing service. Patrons can print remotely or in the library from smartphones, tablets and computers and pick up their printouts at the library. ♦
- The Library purchased an exterior book return with funding from the Friends of the Mansfield Library. This allowed Facilities staff to renovate the interior book return space into a storage area for our Tool Library. Now we can expand the collection in response to popular demand.
- The Library now provides Notary Public services. ♦

FY 2020/2021 Trends & Key Issues

Fiscal trouble at the state level continues to impact local library services. State Library grants are uncertain, and Mansfield, as a net lender to other communities, may not receive any compensation for that service. The state interlibrary delivery service has been severely curtailed, slowing the delivery of materials requested by our patrons. Despite these challenges, the Library continues its quest to provide the best services possible in a fiscally responsible manner.

FY 2020/2021 Goals & Objectives

Goal: Review and update Library policies.

Objectives:

- Complete review of the following policies: Volunteer, Child Behavior and Supervision, and Linked Patrons.

Goal: Prepare for the opening of Mansfield's new elementary school.

Objectives:

- Begin planning process to optimize collaboration with the new school and its staff.
- Consider the impact of the library's adjacency to the new school in terms of parking, programming, and general space needs.

Goal: Maintain services to our citizens despite reductions in services and funding at the state level.

Objectives:

- Review library practices and procedures to ensure that services are provided in an efficient and cost-effective manner.
- Work with libraries across the state to find common solutions.

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

Library	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Circulation			
Downloadable and e-books circulation	11,640	12,000	13,000
Total annual circulation	258,225	260,000	261,000
Patrons entering the Library	80,592	81,000	81,000
Total Collection Size	85,621	86,000	87,000
Internet Access and Usage			
Terminals with internet access available to the public at the Library	12	12	12
Patrons who accessed the internet through Library terminals	6,864	6,500	6,500
Patrons using Wi-Fi at the Library*	5,074	5,100	5,100
Database Sessions	1,683	1,400	1,400
Programming			
Youth programs offered	169	170	170
Youth program participants	5,582	5,600	5,600
Adult programs offered	100	100	100
Adult program participants	1,431	1,500	1,500
Outreach programs conducted	190	190	190
Outreach program participants	2,386	2,400	2,400
Special community events offered	8	8	8
Special community events participants	738	800	800
Total annual program and event attendance	10,137	10,300	10,300
Circulation (all other)	246,585	248,000	248,000

*estimate only. Data lost wireless adapters replaced/relocated.

**Town of Mansfield
Department: Library Services - 43100**

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	592,986	596,266	602,583	656,230	721,740	65,510
Misc Benefits	2,749	2,291	2,902	7,610	4,120	(3,490)
Prof & Tech Services	2,073	1,329	1,435	5,000	7,000	2,000
Other Purch Services	840	32,055	1,251	33,700	2,600	(31,100)
Instructional Supplies	6,553	7,249	6,497	6,600	6,600	-
School/Library Books	101,511	99,374	101,995	125,000	137,700	12,700
Other Supplies	1,459	858	1,005	1,000	4,000	3,000
Equipment	32,413	1,678	31,278		30,950	30,950
TOTAL EXPEND.	740,584	741,100	748,946	835,140	914,710	79,570
TOTAL REVENUES	25,462	22,940	22,190	20,630	19,340	(1,290)
EMPL. BENEFITS	259,454	216,450	256,853	247,108	268,737	21,628
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	1.92	1.92	2.02	2.02	-
Express Desk Attend ⁽¹⁾					1.46	1.46
Pages	1.49	1.49	1.49	1.49	1.49	-
Substitute Librarian				0.29	0.29	-
Total Full Time Equiv.	11.41	11.41	11.41	11.80	13.26	1.46
Paid from Other Funds	1.04	1.04	1.04	1.04	0.50	(0.54)
Paid from General Fund	10.37	10.37	10.37	10.76	12.76	2.00

⁽¹⁾ Transfer from Transit Services Fund budget

GRANTS TO AREA AGENCIES - 45000

As part of its operating budget, the Town traditionally makes financial contributions to various non-profit agencies that serve Mansfield residents. Staff and the Human Services Advisory Committee evaluate the requests that the Town receives from various social service agencies in the region and makes funding recommendations to the Town Council.

ACCESS AGENCY Regional anti-poverty community action agency that administers state programs such as energy assistance, Supportive Housing, Job Readiness and Placement and the WIC Nutrition programs.

COMMUNITY COMPANIONS & HOMEMAKERS Provides in-home services to elderly and disabled residents in twelve-town area.

CONNECTICUT LEGAL SERVICES Provides free civil legal services to low income persons.

HOLY FAMILY HOME & SHELTER Helps support emergency shelter program for homeless families in the region.

MEALS ON WHEELS (TVCCA) Provides and delivers meals on a regular basis to homebound Mansfield residents.

PERCEPTION PROGRAMS. Provides substance abuse and mental health services.

SEXUAL ASSAULT CRISIS CENTER. Offers counseling and related services to victims of domestic violence and sexual assault.

SOUTHEAST REGIONAL ACTION COUNCIL (SERAC). Coordinates and advocates for substance abuse programs and services in eastern Connecticut.

UNITED SERVICES, INC. Offers a wide range of mental health services, including counseling, therapy and 24-hour emergency service to adults and children in 21 northeastern Connecticut towns.

VETERANS' SERVICES Assists Veterans with information and access to veteran's benefits.

WINDHAM AREA INTERFAITH MINISTRIES (WAIM). Provides free redistribution of clothing, household goods, and furniture to people in need. Also assists with the provision of energy assistance and funds to prevent homelessness.

WINDHAM AREA NO FREEZE. Provides emergency shelter for the homeless.

**Town of Mansfield
Department: Grants to Area Agencies - 45000**

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Agencies:						
ACCESS			1,500		1,000	1,000
Comm Companion & Homemaker	4,000	4,000	4,000	4,000	5,000	1,000
CT Legal Services	6,500	6,500	6,500	6,500	6,500	-
Holy Family Shelter	3,000	3,000	3,000	3,500	3,500	-
Meals On Wheels	3,000	3,000	3,000	3,500	3,500	-
NECASA	400	400				-
Perception Programs	1,900	1,800	1,800		3,000	3,000
Sexual Assault Crisis Services	4,500	4,500	4,500	4,500	4,500	-
Southeast Regional Action Council			800			-
United Services, Inc	8,000	8,000	8,000	8,000	5,000	(3,000)
Veterans' Services	10,000	10,000	10,000	10,000	10,000	-
Windham Area Interfaith Minist	3,000	3,000	3,000	3,500	3,500	-
Windham Area No Freeze Project	1,500	1,500	1,500		1,500	1,500
TOTAL EXPEND.	45,800	45,700	47,600	43,500	47,000	3,500

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

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Departments:						
Building & Housing Insp.	284,942	349,666	361,565	429,150	443,490	14,340
Planning & Development	312,926	323,634	333,670	310,940	326,590	15,650
Boards and Comm.	4,163	3,447	4,486	4,450	4,450	-
TOTAL EXPEND.	602,031	676,747	699,721	744,540	774,530	29,990

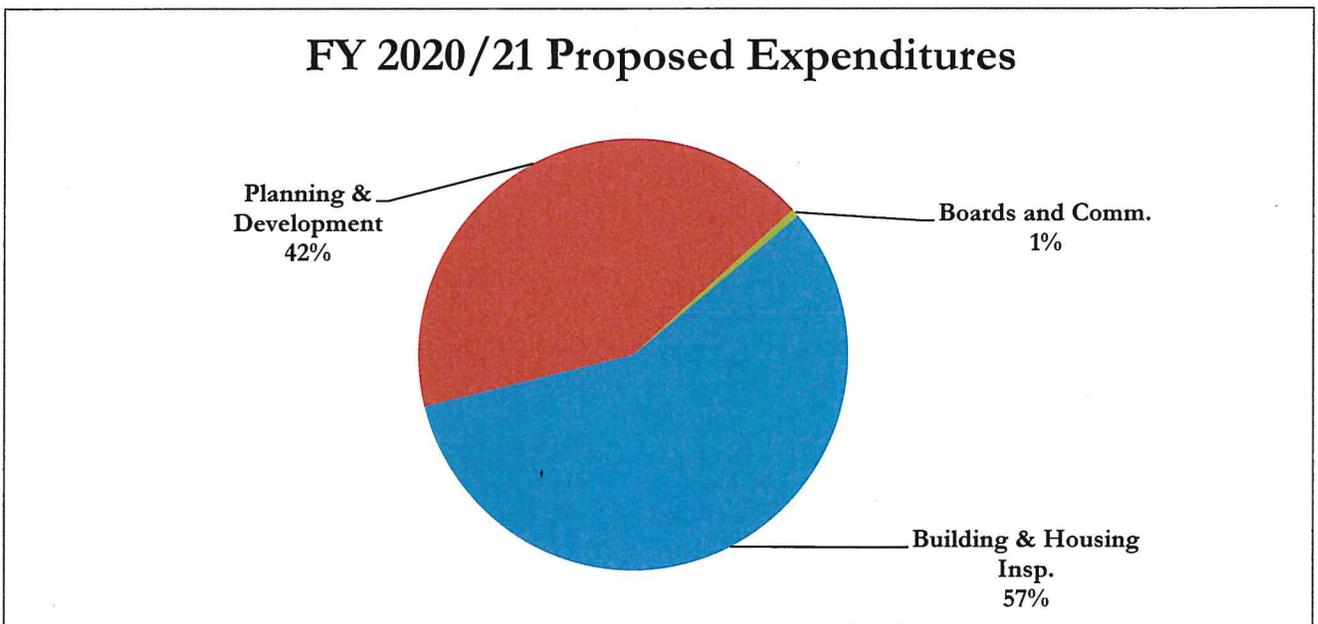
Mission

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 engagement.

Program Purpose and Description

Community Development departments play a crucial role in determining the present and future direction of the Town and the overall quality of life of its residents. These departments fulfill a number of statutory building and land use responsibilities. Sample duties include: the administration and enforcement of state and local regulations and ordinances; research and data gathering; encouraging public engagement; the formulation of reports and studies, such as a Plan of Conservation and Development that documents land use goals and policies; developing and enforcing the Town's land use regulations; and making recommendations to the Town Council, other municipal officials and to federal, regional, and state organizations.

Elected boards/commissions and appointed citizen committees, along with the Town's professional staff, must balance goals, economic, social and environmental needs of the Town along with statutory requirements when executing their duties and responsibilities.



BUILDING AND HOUSING INSPECTION – 30800

The Building and Housing Inspection Department enforces the Connecticut State Building Code, the National Electric Code and the International Mechanical and Plumbing Codes as required by section 29-252 of the Connecticut General Statutes. The codes are designed to promote public safety, health and welfare as they are affected by building construction issues such as structural strength, adequate means of egress, sanitary equipment, light, ventilation and fire safety. The Department's goal is to ensure safety to life and property from all hazardous incidents related to the design, erection, repair, removal, demolition or use and occupancy of buildings and structures. Inspections are made at various stages of construction to verify compliance with applicable codes. No building is issued a Certificate of Occupancy until staff is certain that the work has been satisfactorily completed. Staff also consults with architects, contractors and homeowners who seek advice and assistance. In addition, the Department enforces the State Demolition Code, assigns and maintains a record of street numbers, and is on call to conduct inspections following fires or other disasters. The Department conducts regular housing inspections of rental dwelling units once every two years and is tasked with enforcing many Town ordinances that deal with quality of life issues, including occupancy inspections.

FY 2019/2020 Accomplishments

- Attended code-related courses and seminars required to maintain staff licenses. ♦
- Continued to provide timely and quality permitting and inspection services. ♦
- In conjunction with Information Technology, Planning and Development, and Fire and Emergency Services, completed implementation of a software system that allows for online permitting and electronic tracking of inspection and code enforcement activities. ♦
- Continued working with Planning and Development to conduct over occupancy inspections and enforcement including zoning. ♦
- Continued to incorporate residential dwelling units at Storrs Center in to the Housing inspection program.

FY 2020/2021 Trends & Key Issues

- While budget constraints remain a major 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 the new school and proposed private development at the Four Corners will require addition staff. The cost of that service should be covered by permitting fees.

FY 2020/2021 Goals & Objectives

Goal: Ensure safe, sanitary and energy efficient construction in Mansfield pursuant to the State Building Code. ♦

Objectives:

- Conduct plan review as needed with a target review period of 10 business days whenever possible.
- Consult with contractors, owners and architects to proactively ensure code compliant construction.

◆ 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

Building and Housing Inspection	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Building Permits			
Residential building permits issued	635	800	840
Commercial building permits issued	212	132	145
Single Family Dwelling Housing Starts+#	40	60	150
Total annual building permits issued	847	932	983
Inspections			
Building inspections conducted	1479	1650	2200
Housing Code inspections conducted	1524	1209	1750
Overcrowding Inspections	43	100	100
Blight inspections	117	75	96
Parking inspections	120	140	140
Certificates			
Certificates of approval and occupancy issued	418	500	550
Building permits revoked	0	5	5
Housing Code certificates issued	1222	1100	1175
Total Code Enforcement (Violation) Cases			
Number of citations issued for local ordinance violations	72	90	100

+ Includes standalone single family homes, townhouse condominiums and apartments

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

Town of Mansfield
Department: Building & Housing Inspection - 30800

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	277,648	343,071	354,171	407,810	422,740	14,930
Misc Benefits	1,806	1,811	2,524	7,150	6,500	(650)
Prof & Tech Services				7,040	1,100	(5,940)
Other Purch Services		731	1,549	1,450	7,450	6,000
School/Library Books	2,314	1,008	566	2,500	2,500	-
Office Supplies	1,701	1,796	1,381	1,650	1,650	-
Other Supplies	1,473	1,249	1,374	1,550	1,550	-
TOTAL EXPEND.	284,942	349,666	361,565	429,150	443,490	14,340
TOTAL REVENUES	352,792	384,026	372,959	331,900	386,900	55,000
EMPL. BENEFITS	122,271	148,295	150,966	153,564	157,405	3,841
Positions:						
Building Official	1.00	1.00	1.00	1.00	1.00	-
Administrative Asst.	1.25	1.25	1.25	1.25	1.25	-
Asst. Building Official	1.00	1.00	1.00	1.00	1.00	-
Housing Inspector	1.00	1.00	1.00	1.00	1.00	-
Code Enforce. Officer I				1.00	1.00	-
Building Insp. - PT NB	0.86	0.86	0.86	0.55	0.55	-
Total Full Time Equiv.	5.11	5.11	5.11	5.80	5.80	-
Paid from Other Funds	0.89					
Paid from General Fund	4.22	5.11	5.11	5.80	5.80	-

PLANNING AND DEVELOPMENT - 51100

The Planning and Development Department administers and coordinates activities related to the physical, community, and economic development of the Town. Key activities include: assisting the Planning and Zoning Commission, Inland Wetlands Agency, Zoning Board of Appeals and Historic District Commission with their statutory responsibilities; providing guidance to the Economic Development Commission, Conservation Commission, Town Council and various advisory committees; implementing the Mansfield Tomorrow Plan of Conservation and Development (POCD); managing the Town's housing rehabilitation program for low and moderate income homeowners; and administering and enforcing the Town's Zoning and Inland Wetlands Regulations.

FY 2019/2020 Accomplishments

- Adopted significant changes to the Zoning Regulations to create mixed-use districts in the Four Corners and East Brook Mall areas and require all residential developments of more than five dwelling units to provide units affordable to low and moderate-income residents. ♦
- Worked with the Connecticut Economic Research Center (CERC) and the University of Connecticut to promote Mansfield's federal Opportunity Zone, particularly the following areas: Four Corners, North Eagleville/King Hill Road PB-4 District; UConn Technology Park and UConn's Depot Campus. ♦
- Served as co-lead on Sustainable CT application, which resulted in silver-level certification for the Town.
- Continued to submit applications for grant funding to support community development and open space initiatives. ♦
- Provided 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. ♦
- Supported the School Building Committee in preliminary development work associated with the new elementary school. ♦
- Coordinated with UConn and CERC to devise and implement a strategy to market the Mansfield Opportunity Zone to interested investors. ♦
- Continued to provide assistance to low and moderate income homeowners through the Housing Rehabilitation Revolving Loan Program. ♦
- Participated in Regional Economic Development Plan for Mansfield, Coventry, Tolland and Bolton. ♦

FY 2020/2021 Trends & Key Issues

The establishment of a federal Opportunity Zone covering the northwest quadrant of Mansfield by the U.S. Treasury in 2018 has opened a new window of opportunity for revitalization of the Four Corners area; development at the UConn Technology Park, and redevelopment of UConn's Depot Campus. With extension of the sanitary sewer system to Four Corners completed in December 2019, infrastructure is now in place to support development of a mixture of uses in the area. Based on interest and meetings with prospective developers, we anticipate that development review activity will continue to increase. As we work to grow and diversify the town's economy and tax base, UConn will be an important partner. We will need to work together to address common concerns and find resolution to issues where we may have competing objectives.

In addition to development review activities, FY21 marks the 5-year anniversary of the adoption of the Mansfield Tomorrow Plan of Conservation and Development. In recognition of this milestone, we will be preparing a status update on implementation of the plan as well as working with the public to review the Plan's vision and goals to identify any updates that may be needed. Changes to the vision and goals will ultimately drive updates to related objectives and strategies.

FY 2020/2021 Goals & Objectives

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

Objectives:

- Pursue relevant grant opportunities to implement various Town objectives.
- Complete updates to Zoning and Subdivision Regulations.
- Prepare 5-year status report on Plan implementation.

Goal: Continue to support community development programs and initiatives. ♦

Objectives:

- Continue to implement the housing rehabilitation revolving loan fund by completing new projects as funds allow and applying for additional Small Cities grant funds.
- Complete the statutorily required five-year update to the Town's goals and strategies to increase access to affordable housing.

Goal: Continue efforts to retain and grow local businesses. ♦

Objectives:

- Assist the Economic Development Commission in implementation of its work plan.
- Work with UConn and CERC to market the Mansfield Opportunity Zone.
- Continue to implement the 2018 Positioning and Marketing Development Plan.

♦ 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.*

Planning & Development	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Permitting			
Zoning Permits Issued	108	100	110
Wetlands Licenses-Agent Approvals	29	20	25
Inland Wetlands Agency-Application Reviews	11	10	10
Planning and Zoning Commission-Application Reviews	16	25	28
Zoning Board of Appeals-Application Reviews	0	3	2
Historic District Commission-Application Reviews	7	5	5
Code Enforcement (Zoning and Wetlands)			
Cases Opened/Complaints Received	21	45	40
Cases Carried Over From Prior FY	3	14	19
Cases Closed	8	40	45
Housing and Community Development			
New Affordable /Workforce Housing Units (% of permitted units* with income limit restrictions)	0%	15%	15%
Housing rehabilitation projects completed (Number)	0	5	3
Economic Development			
Assessed value of multi-family residential, commercial and industrial properties (% of Total Grand List)	22%	23%	25%
Assessed value of residential properties (% of Total Grand List)	62%	61%	60%

**Includes zoning permits issued for one and two-family dwellings as well as site plan and special permit approvals for multi-family dwellings.*

Town of Mansfield
Department: Planning & Development - 51100

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	271,198	278,632	266,653	222,220	217,360	(4,860)
Misc Benefits	7,089	7,627	7,337	14,640	10,680	(3,960)
Prof & Tech Services	24,081	19,707	37,699	47,650	73,150	25,500
Other Purch Services	9,280	9,985	20,050	16,800	17,200	400
School/Library Books	409			100	100	-
Office Supplies	531	1,578	1,931	9,530	8,100	(1,430)
Other Supplies		6,105				-
Equipment	338					-
TOTAL EXPEND.	312,926	323,634	333,670	310,940	326,590	15,650
TOTAL REVENUES	31,489	16,744	24,967	36,075	61,500	25,425
EMPL. BENEFITS	115,653	120,346	113,662	83,767	80,933	(2,834)
Positions:						
Town Planner/Director	1.00	1.00	1.00	1.00	1.00	-
Plan. & Comm Dev Ass't	1.00	1.00	1.00			-
Admin. Assistant				1.00	1.00	-
Environmental Planner	0.43	0.43	0.43			-
Senior Planner				0.43	0.43	-
Assistant Planner	1.00	1.00	1.00			-
Planning Specialist				1.00	1.00	-
Total Full Time Equiv.	3.43	3.43	3.43	3.43	3.43	-
Paid from Other Funds						
Paid from General Fund	3.43	3.43	3.43	3.43	3.43	-

BOARDS & COMMISSIONS - 58000

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.

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

ZONING BOARD OF APPEALS. The ZBA consists of five members who are elected for four-year overlapping terms and three alternates elected for four-year terms. The Board hears and decides special exceptions and may vary the application of the zoning regulations with due consideration of factors related to conserving public health, safety, convenience, welfare and property values. The Board also considers appeals from any person who alleges that there is an error in any order, requirement or decision made by the Zoning Agent. The Board has the authority to reverse, affirm or modify, in whole or in part, an order, requirement or decision of the Zoning Agent.

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Boards and Commissions:						
Agriculture Committee	745	738	779	750	750	-
Arts Advisory Committee			345	150	150	-
Board of Assessment Appeals	552	403	745	700	700	-
Conservation Commission	60					-
Parks & Advisory Committee	1,955	2,136	2,220	2,000	2,000	-
Zoning Board of Appeals	851	170	397	850	850	-
TOTAL EXPEND.	4,163	3,447	4,486	4,450	4,450	-

**MANSFIELD BOARD
OF
EDUCATION**

Overview

Proposed Budget

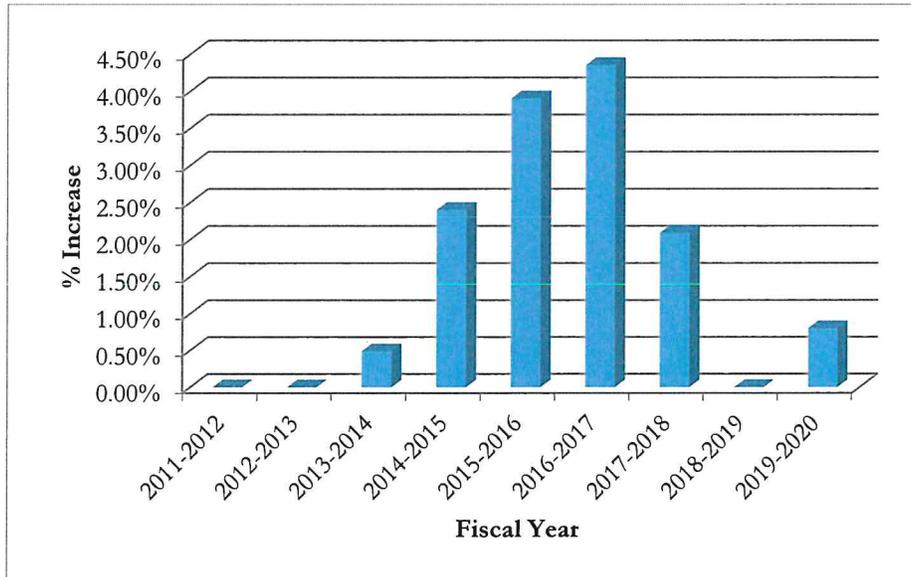
The adopted budget for the Mansfield Board of Education for 2020-2021 is \$23,490,240 representing a 0.62% decrease from the adopted 2019-2020 budget.

Budget History

Expenditures:

Year	Approved Budget	% Increase/(Decrease)
2010-2011	\$20,588,160*	(0.40%)
2011-2012	\$20,588,160*	0.00%
2012-2013	\$20,588,160*	0.00%
2013-2014	\$20,688,160	0.49%
2014-2015	\$21,193,884	2.40%
2015-2016	\$22,022,750	3.90%
2016-2017	\$22,980,500	4.35%
2017-2018	\$23,460,160	2.09%
2018-2019	\$23,460,160	0.00%
2019-2020	\$23,637,850	0.80%

* Federal Funds from American Recovery and Reinvestment Grant were used in these years.
2010-2011 - \$156,230, 2011-2012 - \$156,230, and 2012-2013 - \$240,040



Enrollment: (includes magnet school and outplaced students)

Year	District Enrollment	Enrollment # Change	Enrollment % Change
2010-2011	1330	57	4.48%
2011-2012	1330	0	0.00%
2012-2013	1321	(9)	(0.68%)
2013-2014	1260	(61)	(4.62%)
2014-2015	1260	0	0.00
2015-2016	1264	4	0.30%
2016-2017	1227	(37)	(2.90%)
2017-2018	1151	(76)	(6.19%)
2018-2019	1151	0	0.00%
2019-2020	1147	(4)	0.35%

Return on Investment

- Mansfield rank among DRG C Districts on 2018-19 Smarter Balanced Assessments: ELA – 5/26 and Math 5/26.
- Grade 5 science assessment scores 15th in State.
- Grade 8 science assessment scores 6th in State.
- Southeast School and Vinton School were both recognized as top elementary schools earning the designation of School of Distinction for high performance and high growth (Southeast).
- Eighty-eight students participated in the CT Regionals History Day Project. Thirty-one advanced to State History Day and five students moved onto National History Day.
- Science Quiz Bowl Team qualified to participate in National Science Bowl Competition in Washington D.C.
- Teachers and administrators regularly present at local, national, and international conferences.
- The Little Mermaid School Production: Over 300 people involved, most highly attended production on record, students created set and costumes
- Math Counts Competition: Two students qualified for the state competition.
- Grade 5 Science received a Baylor University and HESS STEM Grant.

Budget Drivers

Obligated Expenses:

- Negotiated Salary Agreements
- Special Education
- Transportation
- Health Insurance
- Energy
- Facility Maintenance

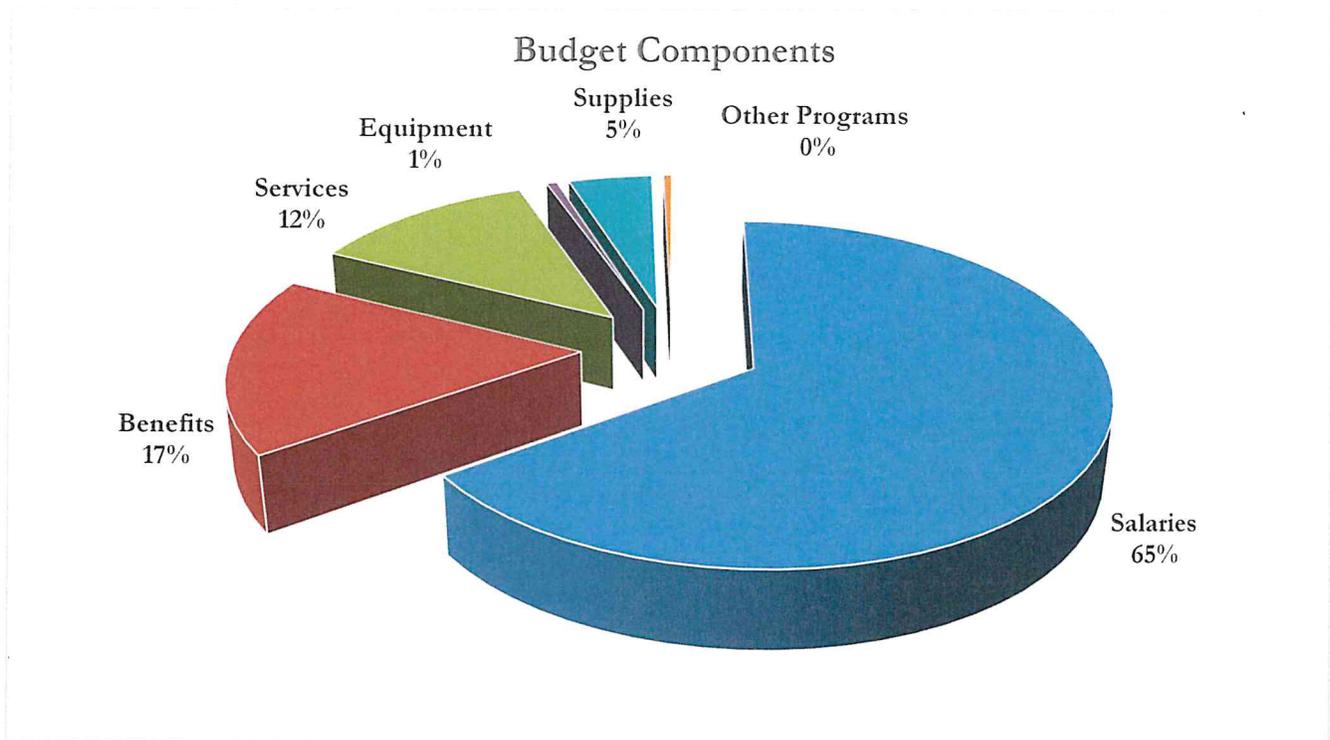
Assumptions:

- Provide students with rigorous learning experiences which prepare them for the 21st century.
- Maintain class size in agreement with Board of Education guidelines.
- Ensure safety, security, and health standards.
- Provide programs and supports to meet the needs of all students.
- Provide an educational experience rich in academics and the arts.
- Maintain healthy environment across all schools.
- Support continuous professional growth of faculty.

Implications:

- Reduce staffing based on enrollment.
- Ensure adequate staffing to meet student needs within the district.
- Continue communications to inform and engage the community.
- Maintain digital learning opportunities through regular hardware replacement and technical support.
- Continue to provide professional learning experiences.
- Address facility needs of aging buildings.

Budget Overview



2020-21 Adopted	\$23,490,240
2019-20 Budget	\$23,637,850
Decrease	(\$ 147,610)
% Decrease	(0.62%)

Major Cost Drivers

2020-2021

Increase/(Decrease)

Obligated Salary Increases	\$394,680
Upgrade Human Resource/Financial Mgmt System	\$135,000
Facility Repairs and Energy	\$ 64,690
Proposed Additional Staffing (Shared position)	\$ 32,500
Outside Evaluations	\$ 25,000
Shared IT and Shared Finance Services	\$ 20,950
Employee Benefits (Health Insurance/MERS)	(\$337,300)
Capital Transfer	(\$200,000)
Outplaced Tuition	(\$175,000)
Post-Employment Trust Fund	(\$109,870)

**Mansfield Board of Education
Budget in Brief**

The adopted budget for the Mansfield Board of Education for 2020-2021 is \$23,490,240. It represents a 0.6% decrease over the current year. Of the total, salaries and benefits increased by \$113,670 or 0.6%. Salaries and benefits account for approximately 82% of the total budget. All other expenditures decreased by \$261,280 or 5.9%. A comparison of the FY 2019-2020 to 2020-2021 budget follows:

	2018-2019 Actual	2019-2020 Amended	2020-2021 Adopted	Increase/ (Decrease)	Percent Change
Salaries & Benefits					
Certified Salaries	\$ 10,927,315	\$ 11,152,830	\$ 11,467,740	\$ 314,910	2.8%
Non-Cert. Salaries	3,513,483	3,731,160	3,843,430	112,270	3.0%
Sub-total Salaries	14,440,798	14,883,990	15,311,170	427,180	2.9%
Benefits	4,519,094	4,318,910	4,005,400	(313,510)	(7.3%)
Sub-total Salaries & Benefits	18,959,892	19,202,900	19,316,570	113,670	0.6%
Operating Expenses					
Prof & Tech Services	672,662	710,650	888,400	177,750	25.0%
Purchased Property Services	76,434	91,950	96,100	4,150	4.5%
Repairs	71,560	101,300	130,410	29,110	28.7%
Rentals	-	300	340	40	13.3%
Tuition	278,795	397,000	222,000	(175,000)	(44.1%)
Insurance	87,896	90,420	90,420	-	
Other Purchased Services	1,378,810	1,429,400	1,439,630	10,230	0.7%
Instructional Supplies	248,119	270,115	266,095	(4,020)	(1.5%)
School & Library Books	84,668	99,880	91,260	(8,620)	(8.6%)
Office Supplies	29,372	39,550	33,220	(6,330)	(16.0%)
Energy	480,000	505,000	530,690	25,690	5.1%
Building Supplies	47,695	41,250	43,500	2,250	5.5%
Other Supplies	124,305	115,440	105,000	(10,440)	(9.0%)
Equipment	140,637	130,245	130,995	750	0.6%
Miscellaneous Exp & Fees	30,592	30,050	31,080	1,030	3.4%
Transfers Out to Other Funds	745,250	382,400	74,530	(307,870)	(80.5%)
Sub-total Operating Expenses	4,496,795	4,434,950	4,173,670	(261,280)	(5.9%)
Total Expenditures	\$ 23,456,687	\$ 23,637,850	\$ 23,490,240	\$ (147,610)	(0.6%)

Certified Staff - \$11,467,740

Total certified salaries have increased by \$314,910 over the present year. This increase is attributed to a general wage and step increases for the current year for certified staff. This is offset by several vacancies that are projected to be filled at a lower pay rate and a reduction of one certified position.

Non-certified Staff - \$3,843,430

Total non-certified salaries have increased by \$112,270, primarily due to general wage and step increases.

Benefits - \$4,005,400

Benefits for staff reflect an overall decrease of \$313,510 primarily due to a reduction in the cost of medical insurance of \$465,420 from a 5% reduction in insurance rates plus a reduction in the number of employees with insurance coverage. Salary related benefits (Social Security, Medicare, MERS) have been adjusted to reflect salary changes. Of significance is the increase in the MERS rate from the State based on a 3 year implementation of actuarial determined funding needs.

Professional & Technical Services - \$888,400

The increase of \$177,750 is primarily due to the one-time increase of \$135,000 to fund the implementation of a new Human Resource and Financial Management system. Also included is an increase of \$25,000 for special education outside evaluations.

Purchased Property Services - \$96,100

The increase of \$4,150 reflects an increase in the anticipated cost for building maintenance services.

Repairs & Maintenance Services – \$130,410

The increase \$29,110 from the current year is due to an increase for projected building repairs (including, Alarm maintenance, rope courses, gym floor upkeep) offset by a projected reduction in equipment repair and maintenance contracts.

Rentals - \$340

No material change from current year.

Tuition - \$222,000

The decrease of \$175,000 is reflects the current level of anticipated outplacements for Special Education.

Insurance – \$90,420

No anticipated change from the current year.

Other Purchased Services - \$1,439,630

The increase of \$10,230 is due to a 3.3% contract increase for bus transportation, a decrease in projected transportation overtime costs, and a slight increase in copier maintenance fees.

Mansfield Board of Education – Significant Features (continued)

Instructional Supplies - \$266,095

A \$4,020 decrease reflects the level of need for our projected enrollment.

School & Library Books - \$91,260

The decrease of \$8,620 is due to the reduced need for new textbooks.

Office Supplies - \$33,220

The decrease of \$6,330 is reflective of a decrease in anticipated supply needs.

Energy - \$530,690

The increase of \$25,690 reflects projected energy costs adjusted for prior year actual consumption to budget. The primarily commodity with an increase is electricity, where we have seen an increase in rates and consumption.

Building Supplies - \$43,500

An increase of \$2,250 is a slight increase in the anticipated need and pricing for building supplies.

Other Supplies - \$105,000

This category reflects a decrease of \$10,440 in the anticipated funding needed for special events, and non-capitalized computer supplies and furniture.

Equipment - \$130,995

No material change from the current year.

Miscellaneous Fees and Expenditures - \$31,080

The increase of \$1,030 is for a slight increase in the cost of field trips and awards.

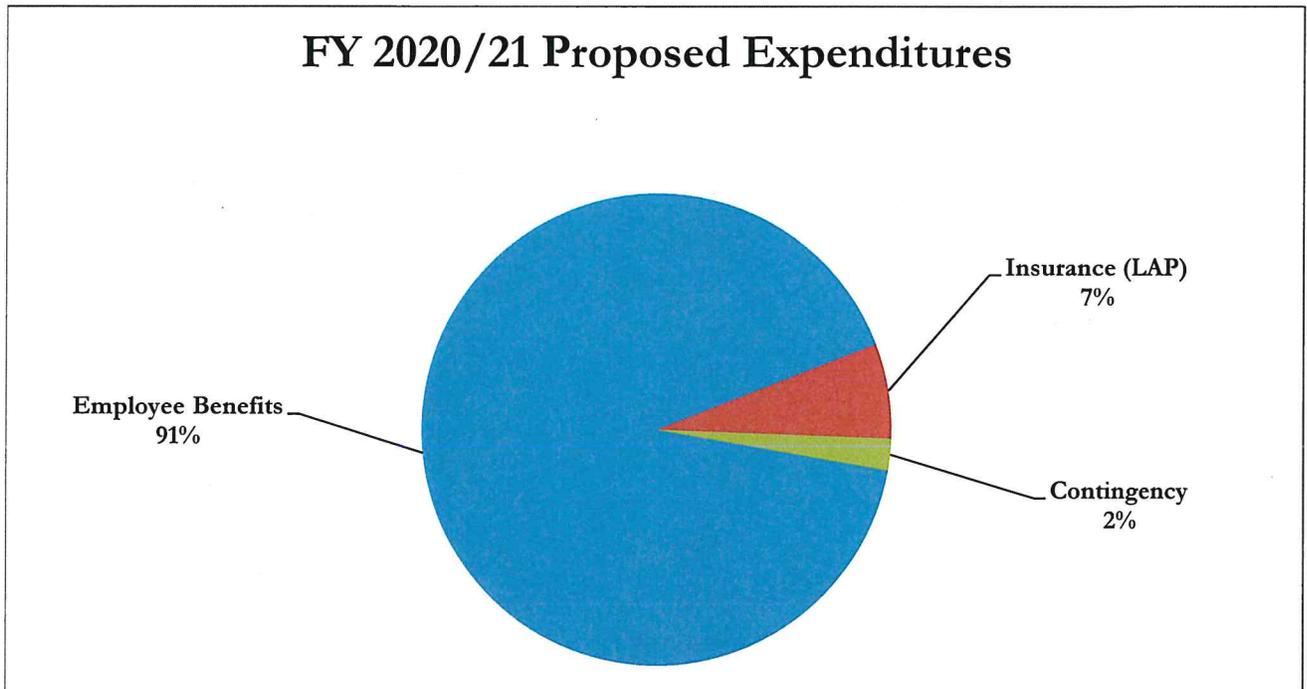
Transfers Out to Other Funds - \$74,530

The decrease of \$307,870 reflects a decrease of \$200,000 from the current year for a transfer to Capital for Middle School renovations. An additional decrease of \$109,870 in the transfer for post-employment benefits to the Medical Pension Trust Fund made possible by the use of Health Insurance surplus funds for the actuarial determined liability. The District will still fund the current year liability from the operating budget.

TOWN-WIDE

**Town of Mansfield
Expenditure Budget Summary by Activity
Townwide Expenditures**

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Departments:						
Employee Benefits	3,020,454	2,632,979	2,727,367	2,991,140	3,157,970	166,830
Insurance (LAP)	214,449	192,087	204,564	199,250	224,250	25,000
Contingency				139,290	75,450	(63,840)
TOTAL EXPEND.	3,234,903	2,825,066	2,931,931	3,329,680	3,457,670	127,990



EMPLOYEE BENEFITS - 71000

This Program funds employee benefits including: health insurance; life insurance; disability insurance; social security; pension (MERS); workers compensation; unemployment coverage; and the employee assistance program (EAP). The largest single item in this category is health insurance. Health insurance and workers compensation are represented in separate funds respectively.

FY 2019/20 Trends & Key Issues

Staff continues 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. Nearly all employee groups at Regional School District #19, and all Mansfield Board of Education employee groups have transitioned to a HDHP health insurance plan. Town employees now have the option to pick from a HDHP plan or a PPO plan as of January 1, 2019. The Town firefighters' union has transitioned to the HDHP. 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-MBOE-Region 19 continue to use an outside vendor, Group Dynamic, Inc. (GDI) to process flexible spending account (both uninsured medical and dependent care) reimbursements. Utilization of the vendor has provided a number of service enhancements such as employees being able to use a debit card for uninsured eligible medical expenses and use of online features to track remaining account balances and receipt submittal.

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Salaries and Wages	(29,800)	(36,600)	(38,029)	(58,050)	(63,230)	(5,180)
Benefits	1,702,715	1,831,658	1,830,688	1,897,930	2,119,790	221,860
Medical Ben.	1,347,539	1,210,831	1,298,485	1,146,260	1,101,410	(44,850)
Misc. Benefits	-	-	11,903	5,000	-	(5,000)
Shared Services	-	(372,910)	(375,680)	-	-	-
TOTAL EXPEND.	3,020,454	2,632,979	2,727,367	2,991,140	3,157,970	166,830

LIABILITY, AUTOMOBILE, AND PROPERTY (LAP) INSURANCE – 72000

This program funds general liability insurance, which provides coverage for property, general liability, automobile, bonds, and other special insurance coverage. The Town secures its liability-automobile-property (LAP) insurance through CIRMA, with the exception of insurance coverage for Fire Department apparatus and buildings owned by the Mansfield Firefighters Association. Staff in the Town Manager’s Office, working with the Town Attorney, other legal counsel, and/or CIRMA staff, represent the Town’s interests in claims and litigation related to LAP matters.

FY 2019/2020 Accomplishments

- Continue to update the Town’s statement of values; ensuring that all buildings, vehicles, and equipment are insured for proper replacement values. ♦

FY 2020/2021 Goals & Objectives

Goal: Maintain accurate records for LAP related matters. ♦

Objectives:

- Maintain accurate records for claims in litigation; in collaboration with the Town’s legal counsel, respond to requests for information in a timely manner.
- Report LAP claims and occurrences within two working days of the occurrence.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan.
LAP Insurance = linkage to Community Life; Infrastructure; Stewardship and Implementation

LAP Insurance	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Adopted
Experience (Town and BOE)			
Claims (with losses)	7	6	7
Claims/Occurrences (no losses)	7	6	7
Total Claims/Occurrences	14	12	14
Median number of working days from date in which the claim/loss occurs to when the claim/loss is reported to the insurance carrier	10	3	5
Premium dollars expended (all funds Town)	\$216,560	\$237,149	\$244,263

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Insurance	214,449	192,087	204,564	199,250	224,250	25,000
TOTAL EXPEND.	214,449	192,087	204,564	199,250	224,250	25,000

CONTINGENCY - 73000

The Town makes an annual appropriation to provide for emergency and/or unforeseen expenditures not budgeted elsewhere. This appropriation is referred to as the “contingency account.”

This year’s appropriation primarily provides for unsettled employment contract costs, and a potential increase in the MERS contribution rate.

As this is account is for contingencies, actual expenditures are not recorded here. Rather, as the need arises throughout the year, the Town Council authorizes transfers from this program to the appropriate budget expenditure account.

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Expenditures:						
Misc Expenses & Fees				139,290	75,450	(63,840)
TOTAL EXPEND.				139,290	75,450	(63,840)

**OPERATING TRANSFERS
TO OTHER FUNDS**

OTHER FINANCING USES - 92000

This program represents the General Fund contribution to other Town funds (accounting entities) where Generally Accepted Accounting Principles would expect the accounting activity to be recorded in a fund other than the General Fund. Usually these funds have significant sources of revenues, other than taxes, which are dedicated to a specific activity.

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed	Incr/ (Decr)
Other Financing Uses:						
Other Operating	5,000	5,000	5,000	5,000	5,000	-
Revaluation	25,000	25,000	25,000	25,000	25,000	-
Downtown Partnership	125,000	132,000	132,000	150,000	150,000	-
Parks & Recreation Fund	522,950	536,020	536,020	581,020	615,030	34,010
Town Aid Road		40,000				-
Debt Service Fund	285,000	285,000	275,000	410,250	700,000	289,750
Capital Projects Fund	2,889,240	2,514,660	2,524,010	1,657,380	1,882,250	224,870
Storrs Center Overruns	175,000	325,000	150,000	115,000	117,750	2,750
Cemetery Fund	20,000	20,000	20,000	20,000	22,500	2,500
Medical Pension Trust Fund	42,000	93,600	89,720		65,000	65,000
Transit Services Fund	142,050	128,000	128,000	130,170	140,000	9,830
TOTAL EXPEND.	4,231,240	4,104,280	3,884,750	3,093,820	3,722,530	628,710

CAPITAL PROGRAM

Town of Mansfield

Capital Improvement Program Introduction

For FY 2020/21 to 2024/25

What is a capital improvement program? A capital improvement program (CIP) such as that used in Mansfield and by other government entities serves as a multi-year planning instrument designed to identify needed capital projects and to coordinate the financing and timing of the improvements.

The first year of the CIP is the proposed capital fund budget. The proposed capital fund budget is reviewed and amended, if necessary, by the Council and then presented to the Town Meeting for adoption along with the general fund budget. Projects slated for subsequent years in the program are approved on a planning basis and do not receive ultimate expenditure authority until they are eventually incorporated in a capital budget. The CIP is a “rolling” process, because subsequent-year items in the initial capital program are moved up in each future year. Each project must, however, be reconsidered in subsequent years. As discussed, many of the Town’s projects are really maintenance in nature and new items will appear from time-to-time. Projects can be moved up or moved back in the plan depending upon priorities and monetary constraints.

Why does the Town need a CIP? Many governments go about the process of considering and approving capital projects in an undisciplined and uncoordinated manner. Such ad hoc procedures inevitably waste public funds, fail to consider available information and sometimes result in poor project timing. Optimal results require an orderly, comprehensive process that: 1) considers all projects at a single time; and 2) produces a planning document that considers available financing sources and feasible timing. With a CIP, opportunities for public input can be enhanced, while complaints are minimized about projects that seemingly “come from nowhere.”

A CIP ensures some continuity when decision makers change because of expiring terms or personnel changes. Most importantly, projects of dissimilar character are compared and evaluated by elected officials who represent the public in choosing between various facilities and services.

Can capital programming save the Town money? Investors and bond rating agencies stress the value of a CIP to a government seeking to borrow funds. In fact, a copy of the five (5) year plan is generally included in the offering statement for every bond issuance. The absence of rational, long-term planning weighs negatively against the bond ratings issued by rating agencies. The result is a higher interest rate on bond issues sold by governments that do not document and disclose their long-term capital financing needs and plans. Thus, a government entity realizes tangible cost savings results when it utilizes capital improvement programming.

Another financial benefit from the capital programming process is the avoidance of poorly timed projects. Far too often, governments install capital facilities only to find that these facilities soon must be replaced by other installations. Good planning can ensure that these efforts are coordinated and costly duplications avoided. Finally, significant savings can accrue to taxpayers when major capital financing is coordinated so that bond issues are sold infrequently, but at good times during the economic cycle. A sound capital planning process helps to promote such practices.

Will a CIP show local government officials anything that they do not already know? Many governments have failed to engage in long-term financial planning, and are unaware of how their capital financing requirements will accumulate over future years. As a result, some jurisdictions unfortunately have deferred maintenance and capital replacement projects in order to sustain operations beyond their financial capabilities. The CIP process can help to identify financial imbalances and begin the steps necessary to assure sound, long-term operations and capital financing strategies. In some cases, the CIP process helps to identify long-term financing needs that require specific public attention in a purely financial context.

What is the relationship of the capital budget to the general fund budget? An appropriation should be included in the general fund budget annually for capital expenditures. This appropriation becomes one of several sources of funds to finance individual specific projects that are accounted for within the capital projects fund. In Mansfield that appropriation is made from the capital and nonrecurring reserve (CNR) fund.

Other sources of financing for the capital budget include state and federal grants, transfers from other funds and miscellaneous items such as a one-time sale of land, and the sale of debt.

Most elements of the capital budget will be included in the capital fund as an authorized project once approved by the voters at the annual Town Meeting. However, items to be financed from bond issues may not be included in the capital fund as an approved project until such time as a successful bond referendum is held.

In addition to the CIP, the Town of Mansfield has established the afore-mentioned CNR fund. The purpose of the CNR fund is to accumulate over a period of years a reserve out of which a portion of the capital budget can be financed. Under ideal conditions, payments would be made from the general fund using the unexpended balance of completed capital projects, and from other sources contributed to the reserve fund each year. Expenditures, on the other hand, would rise and fall with need, but over the long run would be expected to equal revenues.

Finally, the capital projects committee, which is a management committee created by the Town Manager, is responsible for developing the CIP and the CNR Budget for the coming budget year.

The CIP, submitted herewith by the capital projects committee, constitutes only a recommendation to the Town Council to undertake certain projects. Actual authorization to begin a project requires formal budgetary approval by the Council and the Town Meeting and, in the case where the project is to be financed by the issuance of debt, a Town referendum.

In addition to presenting the updated CIP each year, the committee meets periodically during the fiscal year to review projects under construction for the purpose of comparing the actual construction costs with original estimates, as well as to ensure that the Town is completing projects in a timely manner.

The attached CIP recognizes the Town's long term goals, objectives, and ongoing responsibility to maintain its capital investment in facilities, equipment and infrastructure and to improve those facilities to meet the demands of a dynamic community. The program also recognizes the Town's responsibility to limit such undertakings to a level that will preserve the financial integrity of the organization. To that end, the capital projects committee supports a program that will allow for a level or decreasing combined capital and debt burden, a systematic application of "cash to capital", and the use of the CNR Fund to acquire the funds prior to meeting the costs of a capital project.

It is the conclusion of this committee that a proper mix of borrowing, “cash to capital”, and savings to establish a reserve will ensure that: 1) the Town’s overall debt remains well within statutory limits; 2) the Town’s annual capital and debt service payments will consume a level or declining percentage of the Town’s operating budget; 3) the Town’s credit rating will be preserved; and 4) that funding will be available so that capital improvements can be undertaken on a timely basis.

**Town of Mansfield
Capital Fund Budget Summary
FY 2020/21**

	FY 19/20 Amended	FY 20/21 Proposed
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 2,597,380	\$ 2,600,000
Town Aid Road Grant	65,000	100,000
Infrastructure Grant (LOCIP)	187,370	185,000
State and Federal Grants	329,250	
Other	294,460	657,840
	\$ 3,473,460	\$ 3,542,840

	FY 19/20 Amended	FY 20/21 Proposed
Estimated Expenditures:		
General Government	\$ 65,000	\$ 270,000
Public Safety	50,000	293,000
Public Works	2,056,500	1,735,000
Facilities Management (Town/Schools)	814,000	760,000
Community Services	172,960	219,840
Community Development	165,000	115,000
Education	150,000	150,000
	\$ 3,473,460	\$ 3,542,840

**Town of Mansfield
Capital Projects Fund Financing Plan - 2020/21**

	Budget 2020/21	LOCIP	CNR Fund	Other Funds	State and Federal Grants	Town Aid Road Fund
General Government						
Furniture & Fixtures	15,000		15,000			
Software	255,000		-	255,000		
Total General Government	270,000	-	15,000	255,000	-	-
Public Safety						
Fire and Emergency Services						
Communication Equipment	10,000			10,000		
Fire Ponds	8,000		8,000			
Life Safety Equipment	10,000		10,000			
Ambulance Stretcher & Load System	50,000		50,000			
Personal Protective Equipment	25,000		25,000			
Protective Clothing Extractor/Dryer	20,000		20,000			
Replacement Ambulance 607	170,000		170,000			
Total Public Safety	293,000	-	283,000	10,000	-	-
Public Works						
Bridges	5,000		5,000			
Engineering CAD Upgrades	5,000		5,000			
Guiderails Imprv/Replacements	50,000		50,000			
Grapple Truck	85,000			85,000		
Large Dump Trucks w/plows	105,000		105,000			
Mini Excavator	120,000		120,000			
Pickup/small dump truck	70,000		70,000			
Replace Street & Sidewalk Lights	5,000			5,000		
Road/Resurfacing	1,100,000	185,000	815,000			100,000
Storrs Center Improvements	15,000		15,000			
Swap Shop Building	50,000			50,000		
Transp/Walkways per Town's Priority	35,000		35,000			
Trees	90,000		90,000			
Total Public Works	1,735,000	185,000	1,310,000	140,000	-	100,000
Facilities Management						
Town						
Animal Shelter Building Repairs						
Brick Repairs	11,000		11,000			
Bus Garage Building Repairs	62,000			62,000		
Comm Center Building Repairs	175,000		175,000			
Custodial Equipment	12,000		12,000			
Day Care Building Repairs	5,000		5,000			
Fire Stations Building Repairs	15,000		15,000			
Fleet Trucks	30,000		30,000			

Town of Mansfield
Capital Projects Fund Financing Plan - 2020/21

	Budget 2020/21	LOCIP	CNR Fund	Other Funds	State and Federal Grants	Town Aid Road Fund
Facilities Management (cont'd)						
Library Building Repairs	35,000		35,000			
Maintenance Projects	30,000		30,000			
Nash Zimmer Transportation Center	110,000			110,000		
Public Works Building Repairs	35,000		35,000			
Roof Repairs	35,000		35,000			
Senior Center Building Repairs	15,000		15,000			
Town Hall Building Repairs	40,000		40,000			
Education						
School Building Maintenance	150,000		150,000			
Total Facilities Management	760,000	-	588,000	172,000	-	-
Community Services						
Fitness - Equipment	55,840			55,840		
Invasive Control	20,000		20,000			
Park Improvements	30,000		30,000			
Playscapes and Playground Surfacing	50,000		50,000			
Human Services Van	64,000		39,000	25,000		
Total Community Services	219,840	-	139,000	80,840	-	-
Community Development						
Positioning & Marketing Plan	50,000		50,000			
Zoning/Subdivision Regulations	65,000		65,000			
Total Community Develop.	115,000	-	115,000	-	-	-
Education						
Technology Infrastructure	150,000		150,000			
Total Education	150,000	-	150,000	-	-	-
TOTAL C.I.P. 2019/20	\$ 3,542,840	\$ 185,000	\$ 2,600,000	\$ 657,840	\$ -	\$ 100,000

Town of Mansfield
Capital Improvements Program Narrative
FY 2019/20

Furniture - \$15,000

This appropriation will be used to replace older furniture for all Town departments.

Software Upgrades - \$255,000

This appropriation will fund the upgrade of the Human Resource and Financial Management Systems, providing much needed efficiencies. The current system has been in place many years and no longer provides the level functionality we are looking for. Upgrades include electronic entry, approval and submission of timesheets, increased reporting capability, simplified budgeting and project management, and procurement efficiencies.

Communication Equipment - \$10,000

This appropriation will be used to replace communication equipment that has reached the end of its service life and to address inventory shortages as communication needs have grown.

Fire Ponds - \$8,000

This appropriation will be used to upgrade fire ponds for use by the fire department as a source of water for firefighting operations. Upgrades may include the purchase of equipment and components for installation of dry hydrants, improving access for fire apparatus and improving the capacity of a particular pond.

Life Safety Equipment - \$10,000

Funding will be used to replace defibrillators, stretchers and Lucas devices that will have reached their life expectancy over the next three years.

Ambulance Stretcher and Load System - \$50,000

This funding will allow us to replace an ambulance stretcher and load system which has reached the end of its life expectancy.

Personal Protective Equipment - \$25,000

This appropriation will fund the routine replacement of Personal Protective Equipment (PPE) replacement. PPE replacement for interior structural firefighters occurs on a five to ten-year cycle. This request maintains annual funding to replace a select number of PPE that has reached the end of its service life.

Replacement of Ambulance 607 Patient Compartment - \$170,000

This request is to replace the patient compartment box on a 2007 Ford E450 ambulance with over 150k miles. We are not replacing the chassis due to its good condition and the engine and transmission have been previously replaced. This will allow the department to achieve 3 (3) year ambulance replacement cycles, replacing vehicles when they are 9 years old.

Protective Clothing Extractor and Dryer - \$20,000

This funds the purchase of a washer and dryer for firefighting gear to be able to properly decontaminate. The current washer and dryer can only wash 1 set of gear at a time and is nearing the end of its life.

Bridges - \$5,000

Provides funding for consultants for inspections, design of repairs, and repairs, including culvert liners, spot repairs and patching.

Engineering CAD Upgrades - \$5,000

This appropriation will provide funds to support the CAD (Computer Assisted Drafting) systems in the Engineering office as well as some funds to further GIS (Geographical Information Systems) development within various Town departments.

Guiderails Improvements/Replacement - \$50,000

This appropriation will fund the replacement of metal-beam guiderails and wooden guideposts along Town roadways.

Grapple Truck - \$85,000

This will fund the purchase of a used truck that is able to pick up logs left on the roadside by the Town's contractor and tree crew leader, if they are not picked up by residents.

Replace Street & Sidewalk Lights - \$5,000

This will fund the replacement of streetlights and decorative sidewalk lights due to failure, or being knocked down by accident or weather conditions.

Large Dump Truck with Plow - \$105,000

To fund the replacement of one of the Department's nine front-line dump/plow trucks and will include a salt distribution system and liquid salt tank. The current vehicle is a 2005 International with over 92,000 miles.

Mini Excavator - \$120,000

This piece of equipment is a rubber tracked excavator that is primarily used by the drainage crews during road resurfacing and special projects.

Pickup/Small Dump Truck - \$70,000

To replace two pickup trucks with plows that have reached the end of their useful lives. These vehicles are used for plowing walkways and parking lots, and moving smaller equipment and materials.

Road Resurfacing and Drainage - \$1,100,000

Resurface or maintain selected Town roads as part of the Town's continuing road surface maintenance program in accordance with the Pavement Management System Study. These funds pay for contractors to remove pavement and install new surfaces including equipment and material. Funds are also used to purchase all the bituminous materials used by the DPW in patching roads, paving over trenches and leveling roads. Installation of drainage piping, materials, and structures. This item also includes funding for asphalt materials for patching, leveling, paving trenches and resurfacing materials.

Storrs Center Improvements - \$15,000

This will fund the replacement and repairs of crosswalks, sidewalks and curbing.

Swap Shop Building - \$50,000

These funds would be used to install a Swap Shop structure to allow for heat and storage of items to avoid landfill or incineration. The current swap shop is housed in the Transfer Station building which does not have adequate heat during the winter months.

Transportation/Walkways per Town's Priority List - \$35,000

This appropriation will provide funds to assist in the design, inspection, maintenance, construction, and right-of-way purchases for various transportation facilities that are not auto-related, such as bus stops, priority walkways, and bikeways.

Trees - \$90,000

This appropriation will fund the removal of public trees that have become hazards and the planting of new Town trees.

Brick Repairs - \$11,000

This appropriation will be used for pointing, mortar, and sealing of the bricks at Town buildings.

Bus Garage Building Repairs - \$62,000

This appropriation will be used to provide vehicle exhaust, replace windows, and install a new sink. Funding will come from the bus garage account in the Management Services Fund.

Community Center Building Repairs & Improvements - \$175,000

This appropriation will provide funding for a number of projects within the building. The funds will primarily be used for repairs to the HVAC system in the locker rooms, and to replace water heaters in the therapy and main pool.

Custodial Equipment - \$12,000

This appropriation will be used to replace outdated and broken equipment.

Day Care Building Repairs - \$5,000

This appropriation will be used to convert the boiler to natural gas and the removal of the underground oil tank.

Fire Stations Building Repairs & Improvements - \$15,000

This appropriation will be used for a number of projects within the three fire stations. Station 107: repair/replace garage door, security improvements and add a new sleep room. Station 207: repair/replace garage door and security improvements. Station 307: security improvements and installation of air conditioning.

Fleet Vehicles - \$30,000

This appropriation will fund the replacement of a work truck.

Library Building Repairs - \$35,000

This appropriation will be used for bathroom upgrades, and to rework the front and side door access to the employee and entrance and auditorium.

Maintenance Projects - \$20,000

This appropriation will fund small projects and emergency repairs that come up throughout the year.

Nash Zimmer Transportation Center/Parking Garage Repairs - \$120,000

Funding will be used for LED lighting upgrades of the parking garage. Funding will come from the Repair and Maintenance Reserve account funded by LAZ Parking.

Public Works Building Repairs - \$35,000

This appropriation will fund bathroom upgrades.

Roof Repairs – Town Buildings - \$35,000

This appropriation will fund minor roof maintenance throughout town buildings.

Senior Center Building Repairs - \$15,000

This appropriation will fund additional carpet replacement.

Town Hall Building Repairs & Improvements - \$40,000

This appropriation will be used to fund carpet replacement and bathroom upgrades.

School Building Maintenance - \$150,000

These funds will primarily be used to address work needed at the Mansfield Middle School. Some funds will be used to keep the elementary school buildings safe and operatin until the new elementary school opens.

Fitness Equipment - \$55,840

This appropriation will fund the replacement of exercise equipment that is beyond normal depreciation and life expectancy, and is scheduled to be upgraded.

Invasive Control - \$20,000

This appropriation will be used for aquatic invasive control at Eagleville Lake, in partnership with the town of Coventry, and at Bicentennial Pond, if funds allow. In subsequent years as the infestation is better controlled, the cost may decrease.

Park Improvements - \$30,000

This appropriation will fund an ongoing effort to replace and repair equipment and facilities throughout the Town's park system. This includes playground equipment, picnic areas, ball fields, trail network, signage, fencing, etc. Facility repair and equipment replacement helps to limit the Town's potential liability and provides for safe areas for use by the public. This fund is also used to supplement any outside funding sources such as grants and donations that are obtained to make improvements to the Town's parks.

Playscapes and Playground Surfacing - \$50,000

This appropriation will continue building reserves necessary for the replacement of all Town playscapes. Also, included in this appropriation are funds to replace the specialty engineered wood fiber at the Town's playscapes with a poured in place rubber material to meet current safety standards.

Human Services Van - \$64,000

The Senior Transportation Program is in need of a second van. The current van will be over 7 years old and we currently have no back up vehicle when the van is out of operation. In addition this van would provide the opportunity to provide additional transportation when more than one van is required. The Mansfield Senior Center Association has donated \$25,000 toward this purchase.

Zoning/Subdivision Regulations - \$65,000

This funding will provide professional and technical services to assist the Planning and Zoning Commission in a complete rewrite of the Zoning and Sub-division regulations.

Positioning and Marketing Plan - \$50,000

The Town completed a Positioning and Marketing Plan in December 2018. This funding will continue the multi-year implementation of the plan promoting Mansfield as a great place for families and businesses. The primary focus in this year will be on a digital information guide, wayfinding and signage plan, business promotion/economic development brochure, potential advertisements/video production and special events.

Technology Infrastructure - \$150,000

This appropriation represents the seventh year of capital funding to address critical technology infrastructure needs in the Mansfield Public Schools. There are a number of important projects for the coming year as we continue to meet instructional and operational requirements in the four school facilities. For this coming fiscal year, this includes increasing the schools' internet bandwidth fiber optic connection from a partial gigabit to a full gigabit to meet usage requirements; addressing higher draw UPS voltage filtering and continuity; completing required replacements of the servers that host our virtual cloud computing; addressing school security items; and implementing planned equipment replacement cycle needs at the four schools.

Town of Mansfield
Impact of 2020/21 Capital Expenditures
Future Operating Budgets

The Town's capital expenditures largely consist of maintenance items or recurring replacements and are intended to extend the useful life of a building or facility, or to reduce operating costs by replacing equipment or rolling stock on a scheduled basis.

**Town of Mansfield
Capital Projects Committee
Proposed Five Year Capital Improvements Program
2020/21 - 2024/25**

	Adopted	Future Projects				
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
<u>SUMMARY OF PROGRAMS</u>						
General Government	\$ 65,000	\$ 270,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 35,000
Public Safety	50,000	293,000	1,178,000	273,000	602,000	483,000
Public Works	2,056,500	1,735,000	1,995,500	1,930,000	1,865,000	1,895,000
Facilities Management	814,000	760,000	1,213,500	1,255,000	720,000	1,102,000
Community Services	172,960	219,840	184,900	351,030	460,520	180,000
Community Development	165,000	115,000	85,000	50,000	50,000	50,000
Education	150,000	150,000	150,000	150,000	150,000	150,000
Total CIP	<u>\$ 3,473,460</u>	<u>\$ 3,542,840</u>	<u>\$ 4,859,900</u>	<u>\$ 4,062,030</u>	<u>\$ 3,900,520</u>	<u>\$ 3,895,000</u>

SUGGESTED SOURCES OF FINANCING

Bonds	\$ -	\$ -	\$ 1,085,000	\$ -	\$ -	\$ -
Capital Nonrecurring Reserve Fund	2,597,380	2,600,000	3,150,000	3,600,000	3,600,000	3,600,000
Federal & State Grants	329,250	-	-	-	-	-
Town Aid Road Grant	65,000	100,000	50,000	50,000	50,000	50,000
LOCIP Grant	187,370	185,000	185,000	185,000	185,000	185,000
Other	294,460	657,840	389,900	227,030	65,520	60,000
Total Financing	<u>\$ 3,473,460</u>	<u>\$ 3,542,840</u>	<u>\$ 4,859,900</u>	<u>\$ 4,062,030</u>	<u>\$ 3,900,520</u>	<u>\$ 3,895,000</u>

**Town of Mansfield
5 Year Capital Improvement Program
2020/2025**

	Adopted		Future Projects			
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
GENERAL GOVERNMENT						
Fleet Vehicle	30,000					
Furniture	15,000	15,000	20,000	20,000	20,000	20,000
Pool Cars			18,000	18,000	18,000	
Software Upgrades	20,000	255,000	15,000	15,000	15,000	15,000
Total Gen. Govt.	65,000	270,000	53,000	53,000	53,000	35,000
PUBLIC SAFETY						
Fire and Emergency Services						
Communication Equipment	10,000	10,000	10,000	10,000	10,000	10,000
Defibulator Unit Replacement	10,000					
Fire Ponds	8,000	8,000	8,000	8,000	9,000	9,000
Life Safety Equipment (Lucas Devices/Stretchers/D		10,000	25,000	25,000	20,000	35,000
Ambulance Stretcher & Load System		50,000			50,000	
Personal Protective Equipment	22,000	25,000	25,000	25,000	30,000	30,000
Replacement of Admin. Vehicle					42,000	
Replacement of Admin. Vehicle				40,000		
Replacement of Ambulance A607		170,000				
Replacement of Ambulance A707					275,000	
Replacement of ET 407					136,000	264,000
Replacement of F307						60,000
Replacement of Rescue 107			665,000			
Replacement of Service 207				70,000		
Replacement of Service 307				65,000		
Replacement of Squad 207			420,000			
SCBA Bottle Replacement				30,000	30,000	
Thermal Imager Cameras			25,000			
Hazmat Trailer						75,000
Prot. Clothing Extractor/Dryer		20,000				
Total Public Safety	50,000	293,000	1,178,000	273,000	602,000	483,000

**Town of Mansfield
5 Year Capital Improvement Program
2020/2025**

	Adopted		Future Projects			
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
PUBLIC WORKS						
Bridges		5,000	30,000	60,000	60,000	60,000
Bucket Truck	165,000					
Engineering CAD Upgrades	10,000	5,000	10,000	10,000	10,000	10,000
Engineering Project Software				15,000		
Fleet Vehicle				50,000	25,000	
Guiderails Imprv/Replace	50,000	50,000	50,000	50,000	50,000	50,000
Hillyndale Road Bridge	411,500					
Grapple Truck		85,000				
Grounds Equipment				40,000		
Library Parking Lot Improvements			25,000	25,000		
Cemetery Maintenance			15,500			
Replace Street & Sidewalk Lights		5,000	5,000	5,000	5,000	5,000
Large Dump Trucks w/plows		105,000	315,000	120,000	120,000	120,000
Mini Excavator		120,000				
Mowers and Attachments			30,000			
Pickup/small dump trucks		70,000	50,000	35,000	35,000	35,000
Road Drainage & MS4 Requiremen	75,000					
Road/Resurfacing/Drainage	1,000,000	1,100,000	1,200,000	1,300,000	1,300,000	1,400,000
Sidewalk/Walkway Equipment					40,000	
Skidsteer	55,000			55,000	55,000	
Storrs Center Improvements		15,000	25,000	25,000	25,000	25,000
Swap Shop Building		50,000				
Nothern Transfer Station Wall			100,000			
Transfer Stations Walls and Covers	200,000					
Transp/Walkways per Town's Prior	40,000	35,000	40,000	40,000	40,000	40,000
Trees	50,000	90,000	100,000	100,000	100,000	150,000
Total Public Works	2,056,500	1,735,000	1,995,500	1,930,000	1,865,000	1,895,000
FACILITIES MANAGEMENT						
Town						
Animal Shelter Building Repairs	15,500		18,500	23,000		
Brick Repairs	7,000	11,000	15,000	15,000		
Bus Garage Repairs	17,000	62,000	30,000	46,000		
Comm Center Building Repairs	115,000	175,000	140,000	175,000	100,000	110,000
Lenard Hall Building Repairs			5,000	5,000	5,000	5,000
Custodial Equipment	10,000	12,000	12,000	12,000		
Daycare Building Repairs	55,000	5,000	100,000	125,000	75,000	75,000
Fire Stations Building Repairs	153,500	15,000	75,000	75,000	75,000	75,000
Fleet Vehicles	68,000	30,000				
Garage for Vehicles						340,000
Historical Society Building Repairs	50,000			25,000		
Indoor Air Quality Testing				5,000		
Library Building Repairs	14,000	35,000	92,500	140,000	25,000	25,000
Maintenance Projects	15,000	30,000	20,000	20,000	20,000	22,000
NashZimmerTranspCenter/Parking	15,000	110,000	190,000	125,000		
Transfer Station			7,500			
Park Buildings Repairs	15,000		42,000	49,000	30,000	85,000
Public Works Building Repairs	20,000	35,000	75,000	75,000	75,000	75,000

**Town of Mansfield
5 Year Capital Improvement Program
2020/2025**

	Adopted		Future Projects			
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
FACILITIES MANAGEMENT continued						
Equipment Trailer			10,000			
Roof Repairs - All Town Buildings	18,000	35,000	32,000	5,000	5,000	5,000
Security Improvements			10,000	10,000	10,000	10,000
Senior Center Building Repairs	37,000	15,000	50,000	50,000	50,000	50,000
Storage Upgrades			9,000			
Town Hall Building Repairs	20,000	40,000	100,000	100,000	75,000	75,000
Tractor Replacement	18,000		30,000	25,000	25,000	
Education						
School Building Maintenance	151,000	150,000	150,000	150,000	150,000	150,000
Total Facilities Management	814,000	760,000	1,213,500	1,255,000	720,000	1,102,000
COMMUNITY SERVICES						
Senior Center Chair Replacement	5,500					
Fitness - Equipment	67,460	55,840	59,900	46,030	55,520	50,000
Invasive Control	20,000	20,000	20,000			
Open Space - Acquis.& Mngmnt			25,000	25,000	50,000	50,000
Park Improvements	30,000	30,000	30,000	30,000	30,000	30,000
Playscapes & Playground Surfacing	50,000	50,000	50,000	50,000	50,000	50,000
Human Services Van (new)		64,000				
Master Plan - Park/Facilities					75,000	
Moss Sanctuary Dam Repair				100,000	100,000	
Rainwater Harvesting Project				100,000	100,000	
Total Community Services	172,960	219,840	184,900	351,030	460,520	180,000
COMMUNITY DEVELOPMENT						
Zoning/Subdivision Regulations		65,000				
Design Guidelines			35,000			
Positioning and Marketing Plan	50,000	50,000	50,000	50,000	50,000	50,000
Storrs Center Reserve	115,000					
Total Community Development	165,000	115,000	85,000	50,000	50,000	50,000
EDUCATION						
Technology Infrastructure	150,000	150,000	150,000	150,000	150,000	150,000
Total Education	150,000	150,000	150,000	150,000	150,000	150,000
TOTAL C.I.P.	\$ 3,473,460	\$ 3,542,840	\$ 4,859,900	\$ 4,062,030	\$ 3,900,520	\$ 3,895,000

**Town of Mansfield
5 Year Capital Improvement Program
2020/2025**

	Adopted		Future Projects			
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Funding:						
Bonds			1,085,000			
CNR Fund	2,482,380	2,600,000	3,150,000	3,600,000	3,600,000	3,600,000
CNR Fund - Storrs Center Reserve	115,000					
Federal and State Grants	329,250					
LoCIP	187,370	185,000	185,000	185,000	185,000	185,000
Town Aid Road Fund	65,000	100,000	50,000	50,000	50,000	50,000
Other Funds - P&R	67,460	55,840	59,900	46,030	55,520	50,000
Other Funds - MSF (Bus Garage)	17,000	62,000	30,000	46,000		
Other Funds - MSF (Wireless)	10,000	10,000	10,000	10,000	10,000	10,000
Other Funds - MSF (Wireless/IT)		260,000				
Other Funds - SWF	200,000	135,000	100,000			
Other Funds - Sr. Ctr Association		25,000				
Other Funds - Parking Reserve		110,000	190,000	125,000		
TOTAL FUNDING:	\$ 3,473,460	\$ 3,542,840	\$ 4,859,900	\$ 4,062,030	\$ 3,900,520	\$ 3,895,000

CAPITAL AND NONRECURRING (CNR) FUND – 250 Fund

This Fund was created pursuant to Connecticut General Statutes 7-148 (Municipal Powers). This Fund is used for capital and one-time expenditures.

FY 2019/20 Accomplishments

- Revenue highlights of the Fund are as follows: General Fund contribution of \$1,772,380; Pequot/Mohegan grant funding of \$179,151; ambulance service fees projected at \$300,000; and other revenue of \$500. ♦
- Planned (transferred) use of the Fund is entirely to the Capital Fund for capital projects. ♦

FY 2020/21 Trends & Key Issues

The FY 2020/21 Budget proposes only capital items to be financed through the CNR Fund. The Governor's budget proposes continued funding for the Pequot/Mohegan grant.

Programs planned for funding in the upcoming fiscal year include:

- \$2,600,000 to fund capital projects.
- \$117,730 to fund the capital project overruns for Storrs Center infrastructure improvements.

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

Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2020/21

	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
	Actual	Adopted	Proposed	Projected	Projected	Projected	Projected
Sources:							
General Fund Contribution	\$ 2,674,010	\$ 1,772,380	\$ 2,000,000	\$ 2,750,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Board Contribution	552,000						
Ambulance User Fees	438,385	300,000	400,000	400,000	400,000	400,000	400,000
Other	85,263						
Sweep of CIP Balances							
Sewer Assessments	-	500	500	500	500	500	500
CIT - EDR Controlling Interest Sale	249,556						
Pequot Funds	179,151	179,150	179,151	179,151	179,151	179,151	179,151
Total Sources	4,178,365	2,252,030	2,579,651	3,329,651	3,579,651	3,579,651	3,579,651
Uses:							
Operating Transfers Out:							
Capital Fund	4,120,623	2,482,380	2,600,000	3,150,000	3,600,000	3,600,000	3,600,000
Capital Fund - Storrs Center Overruns	150,000	115,000	117,730	117,730			
Transit Services Fund - WRTD							
Compensated Absences Fund							
Total Uses	4,270,623	2,597,380	2,717,730	3,267,730	3,600,000	3,600,000	3,600,000
Excess/(Deficiency)	(92,258)	(345,350)	(138,079)	61,921	(20,349)	(20,349)	(20,349)
Fund Balance/(Deficit) July 1	750,436	658,178	312,828	174,749	236,670	216,321	195,972
Fund Balance, June 30	\$ 658,178	\$ 312,828	\$ 174,749	\$ 236,670	\$ 216,321	\$ 195,972	\$ 175,623

BUDGET RESOLUTIONS

**NOTICE AND WARNING OF ANNUAL TOWN MEETING
TOWN OF MANSFIELD**

The Electors of the Town of Mansfield and all persons who are entitled to vote in Town Meeting mentioned in the following warning are hereby warned and notified that the Annual Town Meeting for Budget Consideration will be held on Tuesday, May 12, 2020 at the Mansfield Middle School Auditorium, at 7:00 p.m. for the following purpose:

To act upon the Proposed Budgets for the Town's fiscal year of July 1, 2020 to June 30, 2021, which Proposed Budgets were adopted by the Town Council on April XX, 2020 and to appropriate the sums estimated and set forth in said Budgets to the purposes indicated.

Dated and signed at Mansfield, Connecticut this 1st day of May 2020.

Sara-Ann Chaine, Town Clerk

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$_____ is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2020 to June 30, 2021.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$_____ is hereby adopted as the capital improvements to be undertaken during fiscal year 2020/21 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2020 to June 30, 2021 in the amount of \$_____ be adopted.

APPROPRIATIONS ACT

It is further resolved, that the following Appropriations Act be recommended for adoption at the annual Town Meeting for budget consideration:

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2020 to June 30, 2021 in the amount of \$_____ which proposed budget was adopted by the Council on April XX, 2020, be adopted and that the sums estimated and set forth in said budget be appropriated for the purpose indicated.

RESOLVED: That in accordance with Connecticut General Statutes Section 10-51, the proportionate share for the Town of Mansfield of the annual budget for Regional School District No. 19 shall be added to the General Fund Budget appropriation for the Town of Mansfield for fiscal year July 1, 2020 to June 30, 2021 and said sums shall be paid by the Town to the Regional School District as they become available.

RESOLVED: That the proposed Capital Projects Budget for fiscal year July 1, 2020 to June 30, 2021 in the amount of \$_____ be adopted provided that the portion proposed to be funded by bonds or notes shall, at the appropriate times, be introduced for action by the Town Council subject to a vote by referendum as required by Section 407 of the Town Charter.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2020 to June 30, 2021 in the amount of \$_____ be adopted.

TOWN AID ROAD

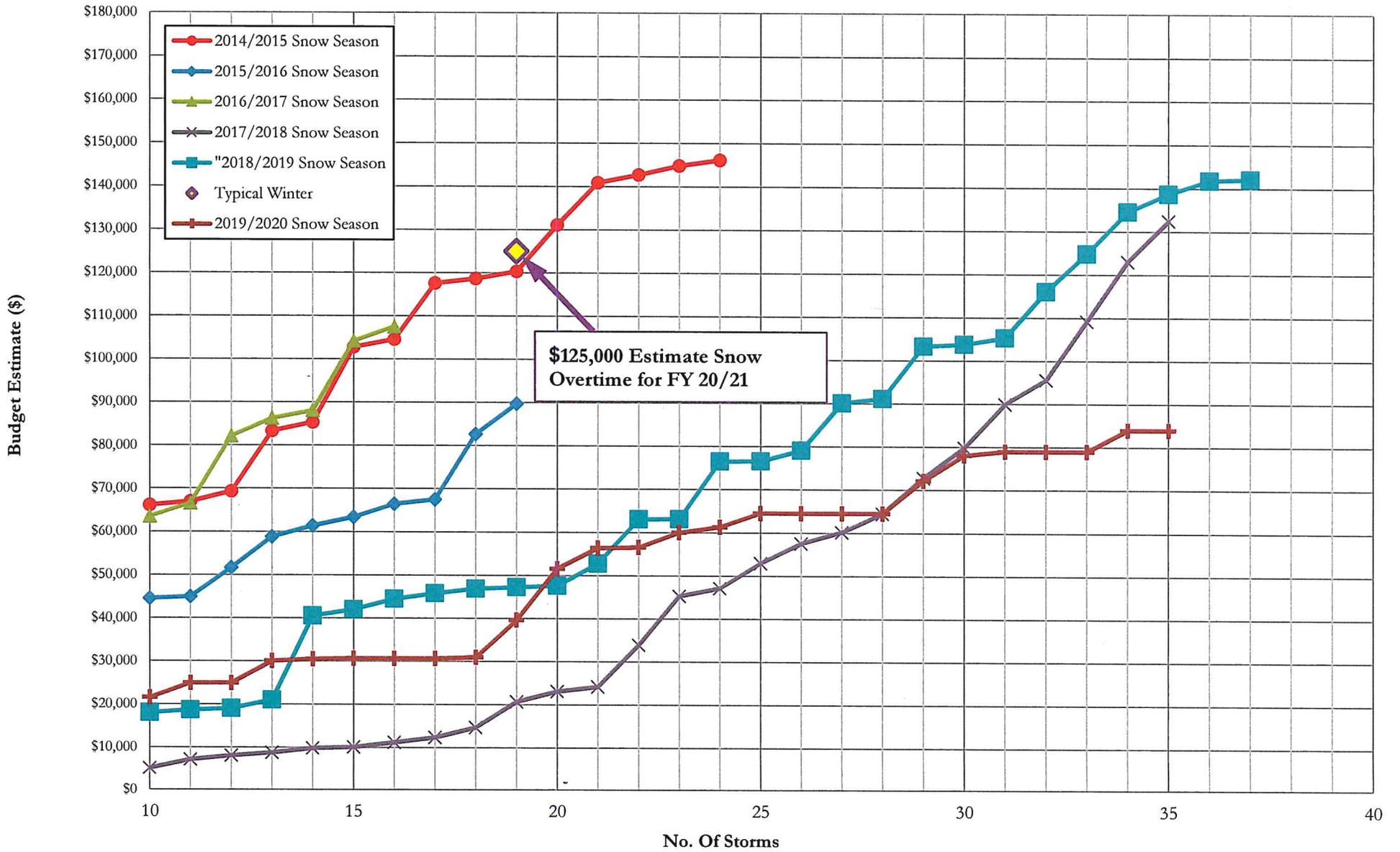
Town Aid Road - Fund 240
Revenues, Expenditures and Changes in Fund Balance

	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Estimated	FY 20/21 Proposed
Revenues:				
Town Aid - Grant	\$ 420,031	\$ 420,030	\$ 414,125	\$ 414,125
Charge for Services	37,634	38,420	38,420	38,420
Transfer from the General Fund	-	-	-	-
Total Revenues	457,665	458,450	452,545	452,545
Expenditures:				
Snow Overtime	131,416	125,000	110,000	125,000
Chemicals	199,147	225,000	155,000	225,000
Equipment Rental (Snow Hauling)	5,775	20,000	10,000	20,000
Resurfacing Mansfield Ave.			120,000	
Transfer to Capital (Equipment)	-	65,000	65,000	100,000
Total Expenditures	336,338	435,000	460,000	470,000
Revenues (Over)/Under Expenditures	121,327	23,450	(7,455)	(17,455)
Fund Balance, July 1	13,480	134,807	134,807	127,352
Fund Balance, June 30	\$ 134,807	\$ 158,257	\$ 127,352	\$ 109,897

Program Purpose and Description

The administration of the State of Connecticut Department of Transportation Town Aid Road Program is controlled through this fund.

Snow Removal Budget Analysis (FY 20/21)



**PARKS & RECREATION
PROGRAM FUND**

PARKS AND RECREATION – FUND 260

The mission of the Department of Parks and Recreation is to enhance the quality of life for the community by providing a variety of leisure opportunities, promoting health and wellness, increasing cultural awareness, protecting natural resources and developing the recreational needs and interests of area residents. Additional responsibilities consist of: providing administrative support for all Departmental activities and co-sponsored organizations; serving as liaison to assigned Town advisory committees (Agriculture, Arts Advisory, Parks and Natural Resources Advisory and Recreation Advisory); planning, acquiring and managing plans for open space, parks and agricultural lands; and supervision and operation of the Community Center.

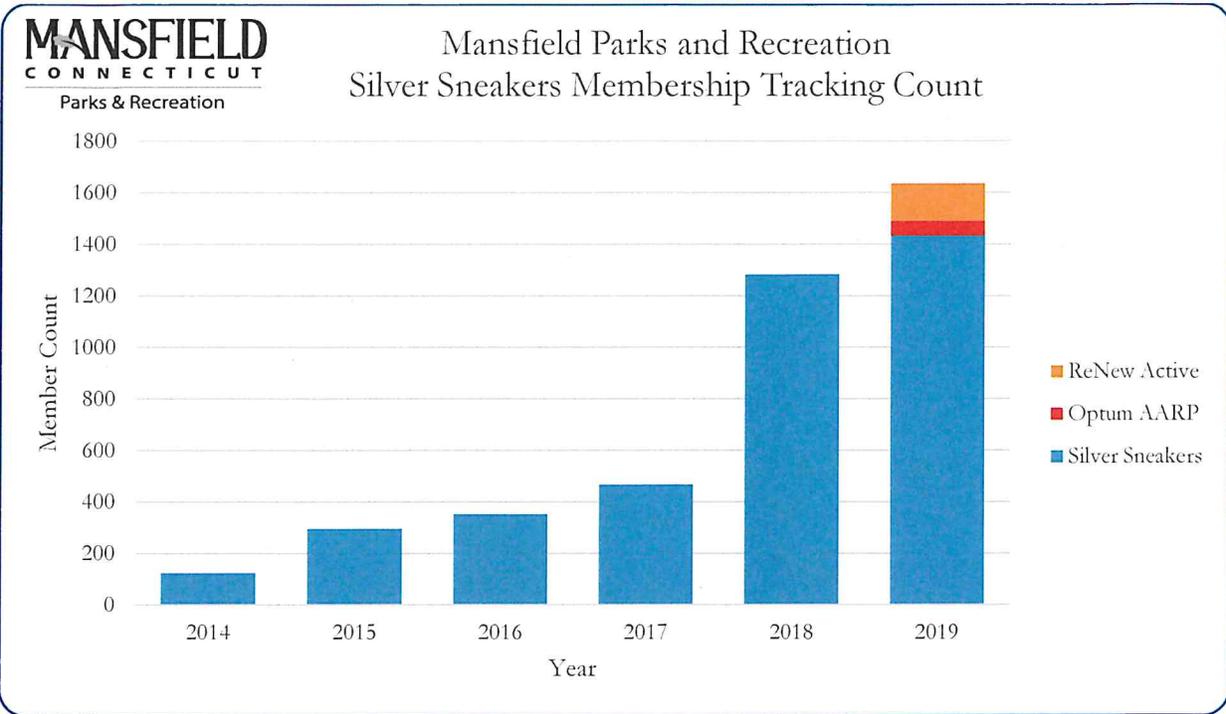
The mission of the Community Center is to provide area residents with a friendly and vibrant recreational facility by promoting health and wellness, encouraging family activity, strengthening sense of community and stimulating active living.

FY 2019/2020 Accomplishments

- Visitation to the Community Center remained high, with total attendance at 213,484. ♦
- Supervised comprehensive summer day camp program, vacation camps and specialty camps. ♦
- Operated before and after school programs at Goodwin, Southeast, and Vinton Elementary Schools. ♦
- Provided a variety of special events, programs, activities and courses for all age groups. ♦
- Oversaw planning, acquisition and management of Town parks and park improvement projects. ♦
- Supervised comprehensive youth basketball program and provided oversight to co-sponsored youth sport programs. ♦
- Oversaw Community School of the Arts program and held a grand opening event for Lenard Hall. This facility will house the CSA program.
- Completed improvements at Sunny Acres Park. Tennis court was repaired, resurfaced and new fence was installed. A new poured in place rubber surface was also installed at the playscape.
- Began operation of the Town's employee wellness program.

FY 2020/2021 Trends & Key Issues

The Community Center continues to be a vital resource for the community. Demands for community use of the facility continue to grow. Facility scheduling for community use of the Center must be carefully balanced with member use. Staff will continue its focus on re-establishing base program and membership participation, and increasing awareness of the immediate health value from activity participation. Continued changes to the State employee retirement insurance has provided more local residents an opportunity to access the Silver Sneakers and other similar insurance programs that provide free memberships to plan participants. This change continues to significantly impact the Community Center membership structure.



Town-wide parks are actively used and require regular maintenance and improvements to keep visitors safe. While the Town has been able to make investments in its playgrounds, capital improvements to parks in recent years have been limited causing a growing need to make more significant improvements in future years.

The Department continued to operate the Community School of the Arts program, which began operation out of the new Lenard Hall. Expansion of programming will occur at this new satellite facility in the coming year.

The Department will look to improve the management and efficiency of the employee wellness program.

FY 2020/2021 Goals & Objectives

Goal: Improve health and wellness of Mansfield residents. ♦

Objectives:

- Encourage active lifestyles by increasing Community Center membership base.
- Promote Community Center through marketing and provide incentives for residents to stay healthy.
- Provide opportunities for families and individuals to stay active through programs, events and activities.
- Monitor the impacts of anticipated increases in Silver Sneakers and other insurance program memberships.

Goal: Acquire appropriate open space and park areas to improve quality of life. ♦

Objectives:

- Promote use of parks through educational programs and guided hikes in natural areas.

- Review and prioritize with Open Space Preservation Committee and/or Parks Advisory Committee potential property acquisitions.
- Create and update management plans for Town open space and park areas.
- Inventory park resources and develop improvement needs list.
- Improve open space and park areas to ensure safe and wholesome experiences.
- Continue to work with the Open Space Preservation Committee and the Town Council to adopt an open space action plan to highlight priority preservation projects.
- Replace and repair playscapes throughout Town to ensure a safe play environment for children.

Goal: Provide a safe and supportive environment for children to participate in quality before and after school programs. ♦

Objective:

- Increase awareness of before and after school program opportunities.
- Work with school officials to improve communication and site security for before and after school programs.

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

Objectives:

- Meet quarterly with area Parks and Recreation departments to plan seasonal staff training opportunities, generate opportunities for equipment sharing, and to promote area-wide seasonal events.
- Seek opportunities for programming partnerships.

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan. *Parks and Recreation = linkage to Natural Systems; Open Space, Parks and Agricultural Lands; Community Life; Stewardship and Implementation*

Parks and Recreation

	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 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	5,027	5,100	5,100
Community Center memberships	2,882	2,850	2,850
Community Center visits	213,484	212,000	212,000
Youth programs offered	397	400	410
Youth program participants	3,039	3,100	3,200
Aquatics programs offered	193	210	215
Aquatics program participants	1,048	1,150	1,200
Fitness programs offered	313	320	320
Fitness program participants	3,118	3,200	3,200
Adult programs offered	64	70	70
Adult program participants	431	450	450
Special community events offered	11	12	12
Special community event participants	944	1,000	1,000
Community School of the Arts programs offered	282	300	350
Community School of the Arts program participants	716	750	850

**Mansfield Parks and Recreation Fund
Staffing**

	FY 18/19 Actual	FY 19/20 Budget	FY 19/20 Estimated	FY 20/21 Proposed
<u>EMPLOYEES - Full time & Part-time with benefits</u>				
Director of Parks & Recreation	1.00	1.00	1.00	1.00
Assistant Director of Parks & Recreation	1.00	1.00	1.00	1.00
Recreation Supervisor - Health & Fitness	1.00	1.00	1.00	1.00
Recreation Supervisor - Aquatics	1.00	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00	2.00
Member Services Coordinator	1.00	1.00	1.00	1.00
Administrative Services Specialist	1.00	1.00	1.00	1.00
Head Custodian	-	-	-	-
Custodian	-	-	-	-
Environmental Planner	0.58	0.58	0.58	0.58
Receptionist	0.71	0.71	0.71	0.71
TOTAL	9.29	9.29	9.29	9.29
<u>EMPLOYEES - Part time NB, FTE</u>				
Weekend/Evening Facility Supervisors	1.15	1.07	1.18	1.15
CSA Supervisors	-	1.15	0.87	1.32
Receptionists	2.92	2.64	2.84	2.84
Custodians	-	-	-	-
Teen Center	0.35	0.66	0.58	0.57
Lifeguards	8.35	7.95	9.73	9.07
Fitness Attendants	2.88	2.85	3.04	2.91
TOTAL	15.65	16.32	18.24	17.86
<u>PROGRAM STAFF - Part time NB, FTE</u>	11.72	11.77	10.66	12.03
TOTAL Parks and Recreation Fund FTE	36.66	37.38	38.19	39.18

Mansfield Parks and Recreation Fund
Estimated Balance Sheet
As of June 30, 2020 and June 30, 2021
(with comparative totals for June 30, 2019)

	June 30,		
	2019	2020	2021
<u>Assets</u>	<u>Actual</u>	<u>Projected</u>	<u>Projected</u>
Cash	\$ 214,730	\$ 100,134	\$ -
Accounts Receivable	20,390		
Total Assets	\$ 235,120	\$ 100,134	\$ -
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts Payable	\$ 17,342	\$ -	\$ -
Accrued Payroll	45,784		
Due to Other Funds	12,540		52,186
Total Liabilities	75,666	-	52,186
Fund Balance:			
Deferred Revenue	127,470	115,000	115,000
Unassigned	31,984	(14,866)	(167,186)
Total Fund Balance	159,454	100,134	(52,186)
Total Liabilities and Fund Balance	\$ 235,120	\$ 100,134	\$ -

Mansfield Parks and Recreation Fund
Estimated Revenues, Expenditures, and Changes in Fund Balance
As of June 30, 2020 and June 30, 2021
(With comparative totals as of June 30, 2019)

	FY 18/19	FY 19/20	FY 19/20	FY 20/21	Incr.	% Incr.
	Actual	Adopted	Estimated	Proposed	/(Decr)	/(Decr)
Revenues:						
Membership Fees	\$ 824,801	\$ 971,610	\$ 841,000	\$ 817,510	\$ (154,100)	(15.9%)
Program Fees	841,634	950,610	868,870	976,910	26,300	2.8%
Fee Waivers	40,390	61,900	53,580	45,960	(15,940)	(25.8%)
Daily Admission Fees	56,200	55,100	53,860	55,100	-	
Rent - Facilities/Parties	31,951	32,310	32,310	33,810	1,500	4.6%
Employee Wellness	13,566	16,000	16,000	16,000	-	
Rent - E.O. Smith	18,750	18,000	18,000	18,000	-	
Charge for Services	9,946	10,000	10,000	10,000	-	
Contributions	5,850	14,250	9,250	8,750	(5,500)	(38.6%)
Sale of Merchandise	2,629	3,750	3,750	3,750	-	
Sale of Food	3,536	3,000	3,000	3,000	-	
Other	7,098	6,000	6,000	6,000	-	
Total Revenues	1,856,351	2,142,530	1,915,620	1,994,790	(147,740)	(7.0%)
Operating Transfers In:						
General Fund - Recreation Admin	378,395	370,450	370,450	385,700	15,250	4.1%
General Fund - Community Programs	107,625	160,570	160,570	179,340	18,770	11.7%
General Fund - Bicentennial Pond	25,000	25,000	25,000	25,000	-	
General Fund - Teen Center	25,000	25,000	25,000	25,000	-	
Total Rev. & Op Trans	2,392,371	2,723,550	2,496,640	2,609,830	(113,720)	-4.3%
Expenditures:						
Salaries & Wages	1,301,451	1,445,300	1,338,320	1,515,620	70,320	4.9%
Benefits	284,838	308,210	299,630	320,280	12,070	3.9%
Professional & Technical	228,987	224,180	236,230	248,260	24,080	10.7%
Purchased Property Services	11,746	14,640	15,840	13,540	(1,100)	(7.5%)
Repairs & Maintenance	68,494	74,570	40,930	47,080	(27,490)	(36.9%)
Other Purchased Services/Rentals	332,948	284,910	282,840	288,480	3,570	1.3%
Other Supplies	7,004	69,420	58,010	65,060	(4,360)	(6.3%)
Energy	136,000	137,800	137,800	141,600	3,800	2.8%
Building Supplies	10,274	19,460	13,000	11,500	(7,960)	(40.9%)
Recreation Supplies	30,938	47,940	34,770	41,210	(6,730)	(14.0%)
Equipment	64,514	84,560	86,120	69,520	(15,040)	(17.8%)
Improvements						
Total Expenditures	2,477,194	2,710,990	2,543,490	2,762,150	51,160	2.0%
Excess/(Deficiency)	(84,823)	12,560	(46,850)	(152,320)	(164,880)	-549.6%
Unassigned Fund Balance, July 1	116,807	31,984	31,984	(14,866)		
Unassigned Fund Balance, End of Period	\$ 31,984	\$ 44,544	\$ (14,866)	\$ (167,186)		

**MANSFIELD DISCOVERY
DEPOT, INC.**

Daycare Combined Program Fund
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 18/19 Actual	FY 19/20 Budget	FY 19/20 Estimated	FY 20/21 Budget
Revenues:				
<u>Intergovernmental Revenues:</u>				
Day Care Grant (CDC)	\$ -	\$ -	\$ -	\$ -
National School Lunch				
School Readiness Grant				
Preschool Subsidies (Care4Kids)				
I/T Subsidies (Care4Kids)				
Not available at this time				
<u>Charge for Services & Other</u>				
Day Care Fees				
Preschool fees				
I/T Fees				
Uconn				
Fundraising				
Total Revenues	-	-	-	-
Expenditures:				
Salaries and Wages				
Employee Benefits				
Professional & Technical Services				
Property Services				
Building Repairs, Maintenance, Supplies				
Liability Insurance				
Other Purchased Services				
Food, Paper Goods & Supplies				
Utilities				
Equipment				
Total Expenditures	-	-	-	-
Excess/(Deficiency)	-	-	-	-
Fund Balance, July 1	-	-	-	-
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -

This fund is used to record the operations of the Mansfield Discovery Depot, a not-for-profit day care center. The Center is funded by a combination of revenues, including a grant received from the State of Connecticut Department of Social Services, parent fees and other local revenues.

The goal of the Discovery Depot is to provide quality daycare at affordable prices for the residents of Mansfield.

OTHER OPERATING FUND

270 Fund Analysis
3/25/2020

		Balance			Balance
Activity	7/1/2019	Revenues	Expenditures	3/25/2020	
11155	Goodwin Bequest	5,769.68	-	-	5,769.68
12120	Mansfield Uniform Shirts	34.45	105.75	(105.75)	34.45
15110	Historic Document Preservation	16,286.06	12,412.00	(4,923.71)	23,774.35
16404	Property Revaluation	59,500.68	12,500.00	(39,857.45)	32,143.23
21308	Neuter Assist/Education Fund	1,270.21	1.00	-	1,271.21
21309	Animal Shelter Donations	645.36	-	-	645.36
22130	Mansfield Fire Donations	535.00	2,387.75	(788.88)	2,133.87
22201	Ambulance Services	6,651.04	358,137.67	(68,126.49)	296,662.22
23113	FM Global Fire Prevention Grant	24.81	-	-	24.81
30805	Permitting/Enforcement Software	1,981.81	11,668.25	-	13,650.06
30901	Maintenance-Sale of property	4,141.70	126.80	-	4,268.50
40360	Town Square Activities	8,630.44	1,876.10	(5,467.84)	5,038.70
40370	Downtown Partnership	1,017.87	1,300.00	(1,636.31)	681.56
40372	MDP - Festival on the Green	7,878.87	14,830.00	(17,916.74)	4,792.13
40376	Holiday DUI Enforcement	-	30,561.07	(23,300.81)	7,260.26
40380	Underage Drinking Grant	-	9,969.96	(12,863.51)	(2,893.55)
40381	Neighborhood Assist.Act-Energy	13,596.47	-	(5,000.00)	8,596.47
40382	Neighborhood Assist.Act-Water Harvesting	36,144.71	-	-	36,144.71
40383	Click It or Ticket Program	607.84	-	-	607.84
40389	Special Events - Private Duty	5,074.46	2,400.00	-	7,474.46
40390	Town Square Concert Series	7,055.72	8,515.00	(5,667.35)	9,903.37
40391	Paterson Square Events	222.61	40.00	(13.79)	248.82
40397	Beautification Committee	420.65	-	-	420.65
40398	Mansfield Bike Tour	4,627.15	250.00	(69.98)	4,807.17
40441	Elderly Disabled Responsive Transp	954.34	400.00	(7,216.89)	(5,862.55)
41236	ACHIEVE	406.47	-	-	406.47
42154	Mansfield Holiday Fund - Key Bank	550.00	3,000.00	(3,000.00)	550.00
42157	Children's Grief Group	883.80	-	-	883.80
42158	Holiday Fund	31,424.71	11,302.50	(3,690.00)	39,037.21
42159	Camperships	12,264.63	25.00	(2,337.00)	9,952.63
42218	Rec. Program Scholarship Fund	6,364.10	669.00	-	7,033.10
42219	Local Prevention Council Grant-SERAC	314.10	5,342.00	(480.74)	5,175.36
42223	SERAC-Mini Opioid Grant 19/20	-	5,000.00	(3,425.92)	1,574.08
42224	SERAC-PSA Gambling Project	-	4,500.00	(2,859.52)	1,640.48
42225	SERAC-Mini Opioid Grant PT2 19/20	-	4,000.00	-	4,000.00
42260	General Services - Special Needs	29,428.99	895.65	(7,493.51)	22,831.13
42301	Senior Programs	16,812.40	48,567.45	(25,266.15)	40,113.70
42302	Wellness Center Program	-	-	2.15	2.15
42306	TVCCA Senior Nutrition	20.00	1,720.00	-	1,740.00
42308	Senior Ctr Veteran's Day	3,604.69	302.00	(1,045.71)	2,860.98
42309	Senior Ctr - Herrmann Trust	200.47	-	-	200.47
42311	Senior Newsletter	2,515.13	228.00	(378.80)	2,364.33
42312	Senior Center Café & Library	15,707.99	5,885.59	(10,279.47)	11,314.11
42312	Youth Services Programs-MASP Donation	-	3,000.00	-	3,000.00
43200	Friends of Library	11,895.45	15,160.00	(13,866.83)	13,188.62
43202	Hall Bequest - Mansfield Public Library	5,093.79	-	-	5,093.79
43203	Hall Bequest - Doris Davis Garden	8,071.88	-	-	8,071.88
43204	Library Re-Sale/Contribution	7,831.96	3,856.74	(2,415.66)	9,273.04

270 Fund Analysis
3/25/2020

		Balance			Balance
Activity	7/1/2019	Revenues	Expenditures	3/25/2020	
43332	Library Connection Technology Grant	3,533.02	996.12	(649.00)	3,880.14
44108	Community Center - Teen Center	14.34	-	-	14.34
44109	Land Protection Program	11,867.56	2,962.00	(12,615.43)	2,214.13
44110	Comm Ctr Accessibility	36.82	-	-	36.82
44120	Mansfield Community Playground	3.36	-	-	3.36
44121	Bicentennial Pond Trail Design	699.85	-	-	699.85
44122	Mansfield Dog Park	313.25	-	-	313.25
44124	Gawlicki Family Foundation - MCC	1,543.12	-	(986.42)	556.70
44125	Bill Ryan Memorial Fund	-	2,275.00	-	2,275.00
44126	Community School of the Arts	-	6,000.00	499.50	6,499.50
44128	MCC Before After Care Program	-	3,500.00	-	3,500.00
60210	CT Association for the Gifted	86.93	-	-	86.93
61209	Goodwin Special Ed Donations	1,140.00	-	-	1,140.00
62115	MMS Summer School Program	1,165.45	6,000.00	(12,291.09)	(5,125.64)
62120	Oak Grove School	1,951.56	17,981.00	(14,169.85)	5,762.71
62144	CT Writing Project	464.98	-	-	464.98
62145	Enriching Student Achievement	45,698.34	-	(4,078.40)	41,619.94
62151	Goodwin Donations	995.27	-	-	995.27
62160	Southeast School Donations	142.73	-	-	142.73
62215	MMS Book Fund	20.00	-	-	20.00
62222	Chris Rogers Award-Junior Robotics	1.45	-	-	1.45
62263	Special Education Grants/Tuition	471,232.44	15,058.32	(2,300.55)	483,990.21
62265	Preschool Tuition	51,592.34	-	-	51,592.34
62272	Crepeau MMS Spec. ED.	991.40	-	-	991.40
62275	Early Childhood Fund	4,113.39	-	(571.81)	3,541.58
62276	Goodwin Greenhouse Fund	205.12	-	-	205.12
62278	Mohegan Tribe Challenge	360.12	-	-	360.12
62280	Graustein Memorial Fund	8.55	-	-	8.55
62282	MPS Birthday Book Buddies	5,608.40	-	(87.26)	5,521.14
62283	Tim Quinn Music Program	121.77	-	-	121.77
62286	AASL Research Grant-Bark if you can read	40.00	-	-	40.00
62289	Mary Turcotte Fund	855.00	-	-	855.00
62291	CAS Foundation-Endowment/Flanagan Gr	140.00	-	-	140.00
62292	Southeast Buddy Bench	227.77	-	-	227.77
62294	NE Dairy & Food Council Grant	389.54	-	-	389.54
62297	IMLS Sparks Grant	5.07	-	-	5.07
62410	Rachel Leclerc Spec. Education Fund	1,112.02	1,000.00	(821.27)	1,290.75
62515	New Mansfield Elem.-MASP Donation	-	40,000.00	-	40,000.00
63104	Farm Viability Grant	-	(530.51)	-	(530.51)
63403	Suzuki	31,895.90	20,800.00	(25,135.77)	27,560.13
63404	Dorothy C. Goodwin Program	554.90	-	-	554.90
63405	School Use Fund (62609)	8,871.16	-	-	8,871.16
84135	Town Square	13,265.73	-	-	13,265.73
		829,687.56	696,977.21	(342,700.01)	1,352,008.34

DEBT SERVICE

DEBT SERVICE FUND – LONG TERM DEBT

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

FY 2019/2020 Accomplishments

- Ended Fiscal Year 2018/19 with a Fund Balance of \$166,679. ♦
- Anticipate ending Fiscal Year 2019/20 with a Fund Balance of (\$67,797) after reducing outstanding bonded debt by \$585,000. This balance reflects the issuance costs for the 2019 GOB issue. ♦

FY 2020/21 Trends & Key Issues

The FY 2020/21 Debt Service Fund is receiving a transfer from the General Fund of \$700,000 and a transfer from the Sewer Fund of \$251,250 to make the debt service payments due for FY 2020/21 and cover the issuance costs from FY 2019/20. The Sewer Fund is covering the debt service on \$3,000,000 of the sewer portion of the debt. It is to be funded from sewer assessments. This budget includes debt service payments for the 2011 and 2019 G.O. bond issues and reduces outstanding bonded debt by \$585,000. Principal outstanding as of June 30, 2020 is \$8,290,000, with authorized but unissued debt for: Open Space - \$558,000.

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

	16/17 Actual	17/18 Actual	18/19 Actual	19/20 Estimated	20/21 Projected
Revenues:					
Bond Premium			\$ 234,076		
Interest on Unspent Balance					
Total Revenues	-	-	234,076	-	-
Operating Transfers In - General Fund	285,000	285,000	275,000	410,250	700,000
Operating Transfers In - Sewer Operating Fund			-	257,540	251,250
Total Revenues and Operating Transfers In	285,000	285,000	509,076	667,790	951,250
Expenditures:					
Principal Retirement					
Interest - Notes			10,586		
Principal Retirement - GOB 2011 & 2019	220,000	220,000	220,000	585,000	585,000
Interest - GOB 2011 & 2019	73,725	67,125	60,525	317,266	295,376
Issuance Costs (Notes & Bonds)			86,862		
Total Expenditures	293,725	287,125	377,973	902,266	880,376
Revenues and Other Financing Sources Over/(Under) Expend	(8,725)	(2,125)	131,103	(234,476)	70,874
Fund Balance, July 1	46,426	37,701	35,576	166,679	(67,797)
Fund Balance, June 30	\$ 37,701	\$ 35,576	\$ 166,679	\$ (67,797)	\$ 3,077

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

	<u>21/22</u> <u>Projected</u>	<u>22/23</u> <u>Projected</u>	<u>23/24</u> <u>Projected</u>	<u>24/25</u> <u>Projected</u>	<u>25/26</u> <u>Projected</u>
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	630,000	610,000	600,000	550,000	520,000
Operating Transfers In - Sewer Operating Fun	243,750	236,250	228,750	221,250	213,750
Total Revenues and Operating Transfers In	873,750	846,250	828,750	771,250	733,750
Expenditures:					
Principal Retirement					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	585,000	585,000	585,000	585,000	565,000
Interest - GOB 2011 & 2019	270,523	245,403	218,900	191,850	164,800
Issuance Costs (Notes & Bonds)					
Total Expenditures	855,523	830,403	803,900	776,850	729,800
Revenues and Other Financing Sources Over/(Under) Expend	18,227	15,847	24,850	(5,600)	3,950
Fund Balance, July 1	3,077	21,304	37,151	62,001	56,401
Fund Balance, June 30	\$ 21,304	\$ 37,151	\$ 62,001	\$ 56,401	\$ 60,351

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

	<u>26/27</u> <u>Projected</u>	<u>27/28</u> <u>Projected</u>	<u>28/29</u> <u>Projected</u>	<u>29/30</u> <u>Projected</u>	<u>30/31</u> <u>Projected</u>
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	300,000	300,000	290,000	290,000	280,000
Operating Transfers In - Sewer Operating Fun	209,250	204,750	200,250	195,750	191,250
Total Revenues and Operating Transfers In	509,250	504,750	490,250	485,750	471,250
Expenditures:					
Principal Retirement					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	365,000	365,000	370,000	370,000	370,000
Interest - GOB 2011 & 2019	145,850	134,900	123,950	112,850	101,750
Issuance Costs (Notes & Bonds)					
Total Expenditures	510,850	499,900	493,950	482,850	471,750
Revenues and Other Financing Sources Over/(Under) Expend	(1,600)	4,850	(3,700)	2,900	(500)
Fund Balance, July 1	60,351	58,751	63,601	59,901	62,801
Fund Balance, June 30	\$ 58,751	\$ 63,601	\$ 59,901	\$ 62,801	\$ 62,301

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

	<u>31/32</u> <u>Projected</u>	<u>32/33</u> <u>Projected</u>	<u>33/34</u> <u>Projected</u>	<u>34/35</u> <u>Projected</u>	<u>35/36</u> <u>Projected</u>
Revenues:					
Bond Premium					
Interest on Unspent Balance					
Total Revenues	-	-	-	-	-
Operating Transfers In - General Fund	280,000	270,000	260,000	250,000	250,000
Operating Transfers In - Sewer Operating Fun	186,750	182,250	177,750	173,250	168,750
Total Revenues and Operating Transfers In	466,750	452,250	437,750	423,250	418,750
Expenditures:					
Principal Retirement					
Interest - Notes					
Principal Retirement - GOB 2011 & 2019	370,000	370,000	370,000	370,000	370,000
Interest - GOB 2011 & 2019	90,650	79,550	68,450	57,350	46,250
Issuance Costs (Notes & Bonds)					
Total Expenditures	460,650	449,550	438,450	427,350	416,250
Revenues and Other Financing Sources Over/(Under) Expend	6,100	2,700	(700)	(4,100)	2,500
Fund Balance, July 1	62,301	68,401	71,101	70,401	66,301
Fund Balance, June 30	\$ 68,401	\$ 71,101	\$ 70,401	\$ 66,301	\$ 68,801

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

	<u>36/37</u>	<u>37/38</u>	<u>38/39</u>
	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:			
Bond Premium			
Interest on Unspent Balance			
Total Revenues	-	-	-
Operating Transfers In - General Fund	240,000	240,000	230,000
Operating Transfers In - Sewer Operating Fun	164,250	159,570	154,870
Total Revenues and Operating Transfers In	404,250	399,570	384,870
Expenditures:			
Principal Retirement			
Interest - Notes			
Principal Retirement - GOB 2011 & 2019	370,000	370,000	370,000
Interest - GOB 2011 & 2019	35,150	23,588	12,025
Issuance Costs (Notes & Bonds)			
Total Expenditures	405,150	393,588	382,025
Revenues and Other Financing Sources Over/(Under) Expend	(900)	5,982	2,845
Fund Balance, July 1	68,801	67,901	73,883
Fund Balance, June 30	<u>\$ 67,901</u>	<u>\$ 73,883</u>	<u>\$ 76,728</u>

**Town of Mansfield
 Summary of Total Debt Service Payable
 and
 Budget Projections for FY 2020/21**

Description	FY 18/19 Actual	FY 19/20 Estimated	Budget Projections 20/21			To/(From) Fund Balance	
			Principal	Interest	Total	/Sewer Fund	Net Payable
School Projects:							
Serial Bonds	\$ 99,804	\$ 168,431	\$ 117,500	\$ 46,954	\$ 164,454		\$ 164,454
	99,804	168,431	117,500	46,954	164,454	-	164,454
General & Sewer Purpose:							
Serial Bonds	\$ 180,720	\$ 733,835	\$ 467,500	\$ 248,422	\$ 715,922	\$ 180,376	\$ 535,546
	180,720	733,835	467,500	248,422	715,922	180,376	535,546
Total Debt Service	\$ 280,524	\$ 902,266	\$ 585,000	\$ 295,376	\$ 880,376	\$ 180,376	\$ 700,000

Town of Mansfield
Estimated Serial Bonds Payable
FY 2020/21

School Issues	P	I	Total	Net Payable
March 22, 2011	77,500	17,654	95,154	95,154
March 5, 2019	40,000	29,300	69,300	69,300
	<u>117,500</u>	<u>46,954</u>	<u>164,454</u>	<u>164,454</u>
Town Issues	P	I	Total	Net Payable
March 22, 2011	142,500	29,672	172,172	172,172
March 5, 2019	325,000	218,750	543,750	543,750
	<u>467,500</u>	<u>248,422</u>	<u>715,922</u>	<u>715,922</u>
Grand Total	<u>\$ 585,000</u>	<u>\$ 295,376</u>	<u>\$ 880,376</u>	<u>\$ 880,376</u>

**Town of Mansfield
Serial Bonds Summary
Schools And Town
Estimated as of June 30, 2020**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2019	\$1,434,000	\$7,441,000	\$8,875,000
Issued During Period			0
Retired During Period	117,500	467,500	585,000
Balance at June 30, 2020	<u>\$1,316,500</u>	<u>\$6,973,500</u>	<u>\$8,290,000</u>

Changes in Bonds and Notes Outstanding

	<u>Serial Bonds</u>	<u>BAN's</u>	<u>Total</u>
Balance at July 1, 2019	\$8,290,000		\$8,290,000
Debt Issued			0
Debt Retired			0
Balance at June 30, 2020	<u>\$8,290,000</u>	<u>\$0</u>	<u>\$8,290,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>Total</u>	<u>Total</u>
		<u>P & I</u>	<u>I</u>			
2011 Town General Purpose Obligation Bond	1,485,000	3/15	9/15	\$ 652,750		\$ 652,750
2011 Town Sewer Purpose Obligation Bond	330,000	3/15	9/15	163,750		163,750
2011 School General Obligation Bond	1,025,000	3/15	9/15	483,500		483,500
2019 Town General Purpose Obligation Bond	482,000	3/1	9/1	457,000		457,000
2019 Town Sewer Purpose Obligation Bond	6,000,000	3/1	9/1	5,700,000		5,700,000
2019 School General Obligation Bond	873,000	3/1	9/1	833,000		833,000
	<u>\$10,195,000</u>			<u>\$ 8,290,000</u>	<u>\$0</u>	<u>\$ 8,290,000</u>

Town of Mansfield
Estimated Detail of Debt Outstanding
Schools and Towns
As of June 30, 2020

	Original Amount	Estimated Balance 06/30/20
Schools :		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	\$ 483,500
2019 General Obligation Bonds:		
MMS Gymnasium Renovation	873,000	833,000
Schools Outstanding Debt	1,898,000	1,316,500
 Town :		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	\$ 173,620	\$ 82,500
Hunting Lodge Road Bikeway	105,250	47,750
Salt Storage Shed	263,130	123,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	141,000
Various Equipment Purchases	93,000	11,500
Facility Improvements	40,000	5,000
Transportation Facility Improvements	130,000	63,500
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	178,500
2019 General Obligation Bonds:		
Open Space	482,000	457,000
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	163,750
2019 Sewer Purpose Obligation Bonds:		
Four Corners Sewer Project	6,000,000	5,700,000
Town Outstanding Debt	8,297,000	6,973,500
Total Debt Outstanding	\$ 10,195,000	\$ 8,290,000

ENTERPRISE FUNDS

PUBLIC WORKS - SEWER OPERATING ENTERPRISE – 811 FUND

UConn Water/Sewer Fund – This Fund accounts for the provision of water and sewer services provided by the University of Connecticut to certain residents of the Town. All activities necessary to provide such services are accounted for in this Fund.

Willimantic Sewer Fund – This Fund accounts for the provision of sewer service in southern Mansfield, which sewers connect to the Town of Windham’s sewers and wastewater treatment facility. All activities necessary to provide such services are accounted for in this Fund.

FY 2019/2020 Accomplishments

- Completed the ninth 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. ♦
- Completed construction of Four Corners sanitary sewer system and sewer pump stations. Various properties are connecting to the sewer collection system. Final projects costs and assessment process were initiated. ♦
- Continued maintenance of the Storrs Center Development and administered the On-Call Pumping Station maintenance contract. ♦
- Initiated the third year under the new comprehensive sewer service agreement with UConn replacing the previous agreement from 1989. ♦
- Utilized a billing vendor for billing and collection services for the UConn collection system.

FY 2020/2021 Trends & Key Issues

The 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 \$22, 500 to Windham for Mansfield’s flow proportionate share of the Windham sewage treatment plant upgrade will continue through 2032. As upgrades are made to the UConn Collection System users to be required to pay for a proportionate share.

The Town will hold public hearings on and collecting assessments for construction of the Four Corners Sanitary Sewer Collection System. Monitoring of the contract operations of the South Eagleville, Storrs Center, Jensens and Willards pumping stations (including emergency responses) will continue.

FY 2020/2021 Goals & Objectives

Goal: Initiate Collection of Assessments for Sewer Collection System Construction. ♦

Objectives:

- Hold Public Hearings and record assessments in Land Records.

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.

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

**TOWN OF MANSFIELD
UCONN SEWER ENTERPRISE FUND ESTIMATED BUDGETS**

	<u>2019/20</u> Adopted	<u>2020/21</u> Proposed
OPERATING REVENUES:		
Interest and Lien Fees	\$ -	\$ -
Water/Sewer Charges	270,000	
Total Operating Revenues	270,000	-
 OPERATING EXPENSES:		
Pump Station Maintenance	22,000	
Water/Sewer Billings	175,000	
Purchased Services & Supplies	33,600	Not Available at this Time
Debt Service Payment	257,542	
Depreciation	36,000	
Total Operating Expenses	524,142	-
 Operating Income/(Deficit)	 (254,142)	 -
 Retained Earnings, July 1	 <u>1,286,395</u>	 <u> </u>
 Retained Earnings, June 30	 <u><u>\$ 1,032,253</u></u>	 <u><u>\$ -</u></u>

TOWN OF MANSFIELD
WILLIMANTIC SEWER ENTERPRISE FUND ESTIMATED BUDGET

	2019/20 Adopted	2020/21 Proposed
OPERATING REVENUES:		
Sewer Charges	\$ 260,210	\$ -
Other Revenues	1,500	
Total Operating Revenues	261,710	-
 OPERATING EXPENSES:		
Sewer Billings	152,500	
Purchased Services & Supplies	3,300	Not Available at this Time
Windham Sewage Treatment Plant Upgrade	91,610	
Depreciation	14,300	
Total Operating Expenses	261,710	-
Operating Income/(Deficit)	-	-
Retained Earnings, July 1	388,824	
Retained Earnings, June 30	388,824	-

PUBLIC WORKS – SOLID WASTE MANAGEMENT – 812 FUND

The Solid Waste Fund provides for the operation of the Town's refuse collection and disposal system, recycling program, and the Transfer Station. The Solid Waste Fund is a self-supporting enterprise fund, maintained by user fees and revenues generated from salvaging and recycling efforts. The Town has single-stream recycling where all curbside recyclables are collected together. Residential refuse collection is contracted to Willimantic Waste Paper Company until 2023 (single-family) and 2020 (multi-family). Assigned staff supports the Town's sustainability efforts.

The Town is a member of the regional Mid Northeast Recycling Operating Committee, which contracts for recyclables, hauling, brush/stump grinding, and administers the regional household hazardous waste collection facility.

FY 2019/2020 Accomplishments

- Continued to manage the multi-family and single-family trash and recycling collection contracts.
- Continued to offer a springtime paper-shredding event at the transfer station.
- Made presentations to various groups about proper recycling and food waste. ♦
- Improved webpage recycling information.
- Inspected multi-family residences for recycle contamination and issued citations.
- Supported the Town's "Celebrate Mansfield Festival" as a low-waste event. ♦
- Continued active management of the four schools' on-site composting system. ♦
- Worked with residents, businesses and the Town Council in the passage of a "Bring Your Own Bag" ordinance. ♦
- Offered a "trashy movie" film series focused on aspects of waste reduction. ♦
- Arranged a Sustainable Land Care Workshop series. ♦
- Continued organizing quarterly Repair Cafés. ♦
- Organized two town committees meetings to introduce Sustainable CT and equity.
- Assembled a Sustainable CT application and received a silver award. ♦
- Updated town's low waste event guidance and placed it on the website.

FY 2019/2020 Trends & Key Issues

China has closed its doors to most exported recyclables, affecting the value of recyclables and forcing the rise of quality standards. On July 1, 2019, the Town of Mansfield began paying \$30 per ton for single-stream recyclables. Up until then, the town had received revenue from recyclables. This creates an even greater need to provide clear recycling messages and develop ways to minimize waste.

FY 2020/2021 Goal & Objectives

Goal: Facilitate initiatives that focus on waste prevention and reuse. ♦

Objectives:

- Propose implementing zero waste strategies in the school system.
- Expand swap shop capacity by creating a separate larger building.
- Continue to organize quarterly Repair Cafés.
- Promote low waste event guidance to town staff and committees.

Goal: Capture residential/municipal food scraps for composting. ♦

Objectives:

- Evaluate the viability of a residential food scrap collection pilot.
- Continue to promote composting at the Mansfield Transfer Station.
- Create a robust compost webpage that features a tutorial on how to get started.
- Work with the school building committee to ensure that a new school building project includes provisions for composting.

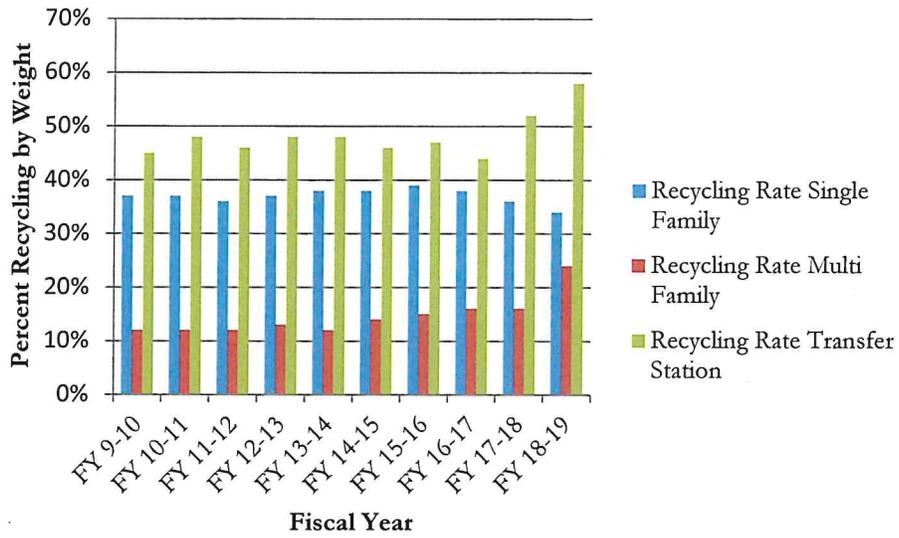
Goal: Improve quality of recyclables collected residentially.

Objective:

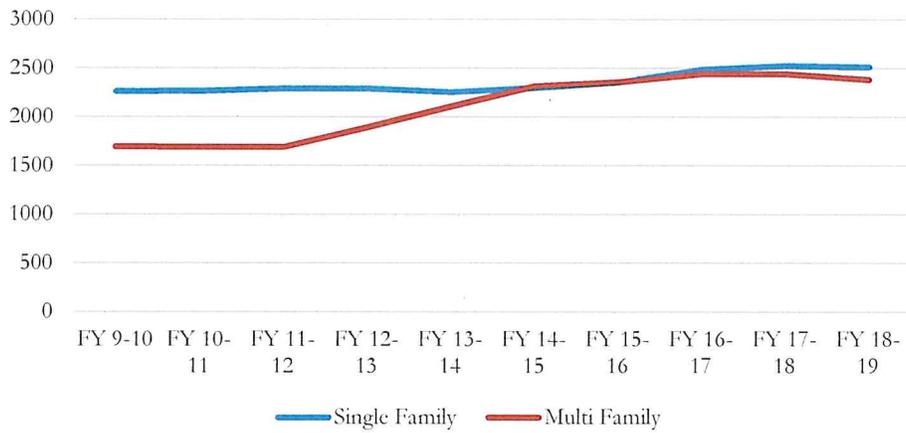
- Continue making presentations to groups clarifying the town’s recycling information.
- Begin inspection of single-family recycling and provide feedback and resources to improve participation and reduce contamination.
- Continue inspections of multi-family recycling and provide feedback and resources to improve participation and reduce contamination.

Solid Waste	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Residential Refuse			
Residential refuse accounts	4,900	5,000	5,100
Tons of residential refuse collected from residential accounts	2,830	3,000	3,100
Tons of residential refuse collected from central drop-off location (Transfer Station)	260	280	300
Tons of refuse to the incinerator	3,090	3,280	3,400
Tons of bulky waste transferred	470	500	530
Recycling			
Residential recycling accounts	4,900	5,000	5,100
Tons of recycling collected from residential accounts	1,240	1,350	1,450
Tons of recycling collected from central drop-off location (Transfer Station)	230	240	250

Residential Recycling Rates



Number of Single and Multi Family Households with Trash Service



Solid Waste Management Fund - Fund 812
Revenues, Expenditures and Changes in Retained Earnings

	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Estimated	FY 20/21 Proposed
Revenues:				
Garbage Collection Fees	\$ 1,235,562	\$ 1,165,970	\$ 1,165,970	\$ 1,167,500
Transfer Station Fees	123,265	125,000	125,000	125,000
Other	29,261	21,550	21,150	20,750
Sale of Recyclables	10,433	2,600	5,000	5,000
Total Revenues	1,398,521	1,315,120	1,317,120	1,318,250
Operating Expenses:				
Tipping Fees	229,529	279,200	279,200	287,620
Contract Pickup	605,450	627,600	627,600	644,060
Wage and Fringe Benefits	241,129	254,870	254,870	270,950
Supplies and Services	63,232	143,000	119,000	128,070
Equipment/Construction	98,280	200,000	200,000	150,000
Depreciation Expense	35,071	50,000	50,000	50,000
Total Expenses	1,272,691	1,554,670	1,530,670	1,530,700
Net Income/(Loss)	125,830	(239,550)	(213,550)	(212,450)
Retained Earnings/(Deficit), July 1	724,416	850,246	850,246	636,696
Retained Earnings/(Deficit), June 30	<u>\$ 850,246</u>	<u>\$ 610,696</u>	<u>\$ 636,696</u>	<u>\$ 424,246</u>

TRANSIT FUND

The Transit Fund budget accounts for transit related expenditures and revenues associated with the Nash-Zimmer Transportation Center (NZTC) and various contributions the Town makes to Windham Region Area Transit (WRTD). The Town's contributions to WRTD help support their services in Mansfield: Special Fare Program; Storrs-Willimantic route; ADA transport; and Dial-A-Ride. Town resident Kaithlin Epling serves on the WRTD Board of Directors.

FY 2019/2020 Accomplishments

- The Mansfield Public Library staff continued the day-to-day management of the NZTC in cooperation with the Mansfield Downtown Partnership.
- The Mansfield Public Library Express is fully integrated into the NZTC and is open Monday to Saturday. The Library has tracked the number of checkouts and returns since May 2016. The use of the Library Express has increased steadily since it opened. Over the course of FY 2019, the Library Express had a total of 16,645 circulations. This is a 27% increase in total circulation when compared to circulation activity in FY 2018. For FY 2019, the Library Express has seen an average of 652 total circulations and 550 returns per month.
- Over the last year, community programming has included monthly game nights. ♦
- Trained Information Desk Assistants to provide improved desk coverage and information services at NZTC.
- Worked with Ride Systems, WRTD, UConn Transportation, CTtransit and Peter Pan to ensure schedules and arrival times are as accurate as possible on display screens. ♦
- Promoted WRTD, CTtransit and Peter Pan bus services to interested local and regional community members. ♦
- Tracked "use" statistics of the NZTC on a monthly basis, including visitor questions about downtown businesses, directions, parking and the four bus providers. The NZTC is serving as a visitor information center along with its library and transportation services.
- Advertised and promoted CTtransit's new schedule, which went into effect on November 17, 2019. The major changes included the addition of extra bus service to Hartford on Friday afternoons and a "No School Weekday Schedule" when UConn is not in session. Ridership continues to increase; a new monthly ridership record was achieved in October 2019; 3,407 trips were made that month. Ridership has increased by 33% over the past year. The Nash-Zimmer Transportation Center saw a total of 24,487 riders over the course of FY19. Fridays continue to be exceptionally busy. ♦
- Worked with UConn to promote a bus shuttle service to and from UConn basketball games and the downtown with the goal to increase business and restaurant use in the downtown, while easing traffic during game nights. Use of the shuttle increased throughout 2019 and is being heavily promoted by the Mansfield Downtown Partnership for the 2019-2020 season.

FY 2020/2021 Trends & Key Issues

With a limited funding environment, WRTD is seeking efficiencies and forging collaborations, including with UConn and the Town of Mansfield, to ensure the transportation services in Mansfield and surrounding areas continue to meet needs of local residents for many years to come and evolve as needs change. In August 2019, WRTD made some changes to their bus schedule, which included adjustments to times as well as the addition of a new bus route, which serves those living on Hunting Lodge Road.

WRTD's Storrs-Willimantic Route had 75,185 riders in FY 2019, many of whom travelled within Town from Mansfield Center to the UConn campus. WRTD Dial-A-Ride carried over 31,096 riders in FY 2019.

Connecticut's U-Pass Program is key for public transit ridership connecting in and around Mansfield. This program gives students at participating schools access to free rides on many public transportation services that run within Connecticut. During the UConn semesters, over 70% of riders use a U-Pass to travel on the CTtransit 913 and WRTD Storrs-Willimantic route. Ridership on the CTtransit 913 has grown by 34.9% (33,430 passenger trips) during the past academic year. Strong ridership from these U-Pass holders provide clear evidence of the need for transit.

Public transportation users expect to have accurate, easy-to-access information about buses readily available via their smart phones. Staff will evaluate how the NZTC's bus information system can evolve to meet this expectation, in conjunction with staff at WRTD and UConn.

As CTtransit ridership continues to grow, the NZTC can continue to expand its reach as a center for alternative transportation, visitor information and centralized library services.

FY 2020/2021 Goals & Objectives

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

Objectives:

- Increase ridership for Peter Pan, CTtransit and WRTD.
- Increase use of Mansfield Library Express.
- Increase number of community programs offered at NZTC.

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

Transit Services Fund - Fund 816
Revenues, Expenditures and Changes in Retained Earnings

	<u>Actual 18/19</u>		<u>Adopted 19/20</u>		<u>Proposed 20/21</u>	
	<u>Nash-Zimmer Transp. Ctr.</u>	<u>WRTD</u>	<u>Nash-Zimmer Transp. Ctr.</u>	<u>WRTD</u>	<u>Nash-Zimmer Transp. Ctr.</u>	<u>WRTD</u>
Revenues:						
Transient Parking Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Income	13,464		13,200		13,730	
Miscellaneous Income	-					
General Fund Contribution		128,000	80,000	130,170	10,000	135,000
Capital Contribution	80,000					
Total Revenues	93,464	128,000	93,200	130,170	23,730	135,000
Operating Expenses:						
Salaries and Benefits	48,845		52,340		-	
Professional & Technical	381		2,000		-	
Repairs & Maintenance	1,820		1,000		1,000	
Insurance	-		-		-	
Purchased Services	17,286		26,050		26,050	
Dial-A-Ride		36,802		37,900		38,900
Fixed Route		67,407		68,920		70,750
Disabled Transport		18,267		18,820		19,320
Pre-paid Fare (Fare-free)		6,087		6,000		6,000
Utilities	6,961					
Supplies & Miscellaneous	379		8,800		1,000	
Other	4,071		2,000		2,000	
Depreciation	-					
Transfer Out to Capital						
Total Expenses	79,743	128,563	92,190	131,640	30,050	134,970
Net Income/(Loss)	13,721	(563)	1,010	(1,470)	(6,320)	30
Retained Earnings/(Deficit), July 1	104,767	23,092	118,488	22,529	119,498	21,059
Retained Earnings/(Deficit), June 30	<u>\$ 118,488</u>	<u>\$ 22,529</u>	<u>\$ 119,498</u>	<u>\$ 21,059</u>	<u>\$ 113,178</u>	<u>\$ 21,089</u>

HEALTH INSURANCE FUND

HEALTH INSURANCE – 831 FUND

The Health Insurance Fund is an internal service fund used to finance the costs of health insurance benefits. The goal of the fund is to provide health insurance in the most efficient and cost-effective manner possible. To reduce costs, the Town finances health insurance on a self-insured basis. The self-insured fund covers the employees and some retirees of the following entities: Town of Mansfield; Mansfield Board of Education; Regional School District No. 19; Eastern Highlands Health District; Mansfield Discovery Depot; Mansfield Downtown Partnership; and the Mansfield Housing Authority.

FY 2018/2019 Accomplishments

- Continued to implement a number of new health insurance plans for Town, MBOE and Region 19 employee groups; implemented a HDHP health insurance plan with HSA bank for BOE employees.
- Completed the fourth annual 1095-C reporting requirement, as mandated by the Affordable Care Act.
- Completed the fourth annual review of the “30 hour” rule for offering health insurance coverage to employees, as mandated by the Affordable Care Act.
- Conducted an employee wellness and benefits fair for Town-MBOE-Region 19 employees in October 2018.

FY 2019/2020 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. Nearly all employee groups at Regional School District #19, and nearly all Mansfield Board of Education employee groups have transitioned to a HDHP health insurance plan. Town employees now have the option to pick from a HDHP plan or a PPO plan as of January 1, 2019. 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).

FY 2019/2020 Goals & Objectives

Goal: Provide an employee wellness program that promotes healthy lifestyles. ♦

Objectives:

- Maintain or lower the five-year health insurance claims experience trend.
- Increase participation in the Be Well Rewards Program to 55% (or more) of eligible Town-MBOE-Region 19 employees.
- Maintain or increase percentage of Be Well Rewards Program participants receiving a reward to 65% (or more) of Program participants.

Goal: Maintain the Health Insurance Fund balance to an amount equivalent to being fully insured. ♦

Objectives:

- Maintain fund balance for the Health Insurance Fund at 125% of expected claims or higher.
- Conduct audits for Health Insurance Fund (payment in lieu, active and retiree insurances) to ensure accuracy in billing, payments, and employee/retiree program eligibility.

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

Health Insurance	FY 17/18 Actual	FY 18/19 Projected	FY 19/20 Adopted
Employee Wellness			
Percentage of eligible employees participating in the Be Well Rewards Program	44%	50%	57%
Percentage of Be Well Rewards Program participants receiving a reward	61%	65%	70%
Number of employees participating in the Be Well Fitness Program	70	86	100
Health Insurance Claims Experience			
5 year average claims increase/decrease	5.9%	7.6%	6%
Fund balance maintained at 125% of expected claims or higher	64%	130%	122%

Town of Mansfield
Health Insurance Fund
Estimated Revenues, Expenditures and Changes in Fund Balance
FY 17/18 - 20/21

	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Estimated	FY 20/21 Proposed
Revenues:					
Premiums	\$ 9,579,048	\$ 9,118,890	\$ 8,486,500	\$ 8,486,500	\$ 8,053,047
Interest Income	35,411	69,202	40,000	55,000	40,000
Total Revenues	<u>9,614,459</u>	<u>9,188,092</u>	<u>8,526,500</u>	<u>8,541,500</u>	<u>8,093,047</u>
Expenditures:					
Salaries and Benefits	79,918	84,976	77,820	93,190	130,000
Retention/Access Fees (Admin)	642,988	549,202	481,140	481,140	458,280
Employee Wellness Program	98,208	93,859	102,700	86,500	86,500
HSA Contributions	368,507	583,111	581,640	582,310	624,200
Consultants	31,070	67,878	35,000	85,760	76,500
Shared IT Services		-	10,000	10,000	10,000
Medical Claims	7,505,383	6,586,096	7,718,440	6,550,000	6,847,640
OPEB Contribution			500,000	1,200,000	600,000
Total Expenditures	<u>8,726,074</u>	<u>7,965,122</u>	<u>9,506,740</u>	<u>9,088,900</u>	<u>8,833,120</u>
Revenues Over/(Under) Expenditures	888,385	1,222,970	(980,240)	(547,400)	(740,073)
Fund Balance, July 1	<u>3,232,627</u>	<u>4,121,012</u>	<u>5,343,982</u>	<u>5,343,982</u>	<u>4,796,582</u>
Fund Balance, June 30 (Res. for Future Claims)	<u>\$ 4,121,012</u>	<u>\$ 5,343,982</u>	<u>\$ 4,363,742</u>	<u>\$ 4,796,582</u>	<u>\$ 4,056,509</u>

**WORKERS'
COMPENSATION FUND**

WORKERS' COMPENSATION INSURANCE – 832 FUND

The Workers Compensation Insurance Fund is an internal service fund used to make payments for workers 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 its workers compensation insurance through the Connecticut Interlocal Risk Management Agency (CIRMA). By participating in this insurance pool, the goal is to control swings in premium costs. The Fund also designates the balance in retained earnings for future workers compensation related expenses.

FY 2019/2020 Accomplishments

- Conducted Safety and Wellness Committee meetings with Town and BOE staff. Continued guest speaker series for committee meetings with topics focused on safety and/or wellness areas of interest. ♦
- Working with CIRMA Risk Management Consultant to identify risks and conduct claim review.
- Worked with Town’s Risk Consultant from_USI Insurance Services to identify risks and review insurance policies.
- Completed OSHA 300 reports for Town-MBOE-Region. ♦

FY 2020/2021 Goals & Objectives

Goal: Provide training and programs designed to promote workplace safety and employee wellness. ♦

Objectives:

- Conduct quarterly safety walk-throughs of four Town/School buildings.
- Conduct in-depth health insurance claims review as part of the Safety and Wellness Committee guest speaker series.

Goal: Maintain accurate records for safety related matters. ♦

Objectives:

- Track Town-wide safety training and other training in an electronic database.
- Complete 2019 OSHA reports for Town-MBOE-Region by the end of January 2020.
- Complete update to informational materials regarding worker’s compensation initial reporting procedures for supervisors and initial treatment procedures for employees.
- Adding a second medical care facility for initial treatment procedures for employees.

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

Workers Compensation	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Proposed
Workers Compensation Claims (Town Only)			
Claims (with losses)	5	7	8
Claims/Occurrences (no losses)	4	7	4
Total Claims/Occurrences	9	14	12
Lost work days from OSHA 300 recordable cases*	245	139	100
Safety Walk-Throughs of Town Facilities Conducted	3	0	4

*OSHA 300 data is reported on a calendar year basis (FY 18/19 reflects CY 2018 actuals, FY 19/20 reflects CY 2019 actuals)

Workers Compensation Fund 832
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Estimated	FY 20/21 Proposed
Revenues:				
CIRMA Equity Distribution	\$ 38,258	\$ 30,000	\$ 30,000	\$ 30,000
Board of Education	159,680	168,000	168,000	168,000
Town of Mansfield	274,130	285,000	285,000	258,000
Total Revenues	472,068	483,000	483,000	456,000
Expenditures:				
Board of Education	172,899	183,830	179,278	187,346
Town of Mansfield	323,398	329,100	268,893	280,993
Total Expenditures	496,297	512,930	448,171	468,339
Excess/(Deficiency)	(24,229)	(29,930)	34,829	(12,339)
Fund Balance, July 1	131,338	107,109	107,109	141,938
Fund Balance, June 30	\$ 107,109	\$ 77,179	\$ 141,938	\$ 129,599

MANAGEMENT SERVICES FUND

MANAGEMENT SERVICES FUND (MSF)

The Management Services Fund is an internal service fund, which provides management services to Town departments and schools for the following: copiers; school bus facility; voice communications; postal processing; energy; finances; and information technology.

FY 2019/20 Accomplishments

- Completed fiscal year FY 2018/19 with a fund balance of \$2,248,701. Net assets account for \$1,305,755 of the fund balance.
- FY 2019/20 anticipates a reduction in fund balance of \$259,980.

FY 2020/2021 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 a contract for services. For more information, see the Management Services Fund Issue Paper.
- FY 2019/20 projects a reduction of \$448,080 in fund balance. This reflects the use of reserves for one-time projects that related to energy management, financial and information technology. The major expenditure is for the conversion of outdated and inefficient Enterprise Resource Programs (ERP), primarily the financial management system including payroll, human resources, budgeting, general ledger reporting, accounts payable and purchasing. Additional systems will be evaluated for efficiency and possible upgrade.
- Estimated Fund Balance at June 30, 2021 is \$1,650,621 with \$1,246,505 of that balance in net assets.

MANAGEMENT SERVICES FUND - SHARED FINANCIAL SERVICES

Shared Financial Management Services provides centralized financial management services for the Town of Mansfield and the Mansfield Board of Education including: accounting and bookkeeping; payroll; accounts payable; treasury management; and financial reporting services. Other services provided for all entities include: budget preparation and monitoring; debt management; and capital improvement projects administration and reporting. By contract Shared Financial Management Services also provides services for several additional entities - Regional School District No. 19, Eastern Highlands Health District, Mansfield Discovery Depot and the Mansfield Downtown Partnership.

FY 2019/2020 Accomplishments

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the FY 2019/20 Budget. ♦
- Closed Fiscal Year 2018/19 with an increase to Fund Balance of \$991,520 bringing us to a 13.2% fund balance reserve. ♦
- Completed the annual financial audit for FY 2018/19 with an unmodified opinion from the audit firm of blumshapiro, the highest opinion possible. ♦
- Prepared the FY 2018/19 Comprehensive Annual Financial Report in accordance with the GFOA certificate program. Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for FY 2017/18. ♦
- Hired a new Senior Accounting Manager. ♦
- Continued effective treasury management, including effective cash mobilization and investment, payroll direct deposit, ACH payments, positive pay and debit block for fraud protection, and internal control and audits of cash disbursements. ♦

FY 2020/2021 Trends & Key Issues

Every effort is being made to continue the Council's current initiatives to increase fund balance and continue the pay-as-you-go capital program. This year will also see focus on staff training both for payroll processing and financial management.

FY 2020/2021 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 recent 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 2019/20 Comprehensive Annual Financial Report and apply for the GFOA Certificate for Excellence in Financial Reporting for the Town and Region 19.
- Improve *OpenMansfield* website for internal utilization.

Goal: Provide efficient cash management and investments for safety, liquidity and income. ♦

Objectives:

- Seek opportunities for expanding and diversifying investments to increase income without diminishing safety.

Goal: Maintain and update current financial policies and procedures manual. ♦

Objective:

- Continue to evaluate current policies and procedures as it relates to the current manual and find efficiencies where necessary.

Shared Financial Services	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Financial Health			
General Fund – fund balance percentage as of June 30 th	12.6%	13.2%	13.7
All Governmental funds - fund balance percentage as of June 30 th	26.2%	26.8%	27.3%
Bond rating – Moody’s/ S & P	Aa3 / AA	Aa3 / AA	Aa3 / AA

Financial Reporting			
Quarterly financial reports prepared (all entities)	28	28	28
Percentage of quarterly financial reports completed within 45 calendar days from the date in which the quarter was closed	100%	100%	100%
Required quarterly payroll filings	24	24	24
Comprehensive Annual Financial Reports completed	3	3	3
Government Finance Officers Association Awards	2	2	2
Bank reconciliations completed	152	152	152
Investments			
Total dollar value of investments - Town only	\$23,471,779	\$23,775,000	\$24,000,000

+

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

Shared Financial Services

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed
Positions:					
Director of Finance	1.00	1.00	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00	1.00	1.00
Asst Fin Dir/Treasurer	1.00	1.00	1.00	1.00	1.00
Accountant	2.00	2.00	2.00	2.00	2.00
Payroll Administrator	1.00	0.54	0.54	1.00	1.00
Finance Clerk	2.00	2.00	2.00	2.00	2.00
Pucharsing Agent				0.50	0.50
Total Full Time Equiv.	8.00	7.54	7.54	8.50	8.50

MANAGEMENT SERVICES FUND - INFORMATION TECHNOLOGY

The mission of the Information Technology Department is to develop and maintain efficient and cost effective technology systems that support the Town and Schools in delivering high quality services to the community. The Department is committed to providing superior customer service to assure successful utilization. The computer network includes 3,200 staff and student users across 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.

FY 2019/2020 Accomplishments

- Migrated all of our PC desktops to the most secure version of the Microsoft Windows operating system (2019 build of Windows 10 Professional) and implemented automated security patching. This was an important step to enhance PC security to guard against potential online data threats, to meet compliance requirements, and to ensure compatibility across Departments and buildings.
- Went live with the new MansfieldCT.gov design for both the Town and Schools. We provided both training and support to ensure it has been a successful launch. Additionally, we are continuing to respond to feedback and further enhance and expand the effectiveness of the site for citizens, visitors, businesses, and staff. The new design significantly improves the website's ease of use for both mobile and desktop users, extends access to relevant and timely content, uses attractive design features that promotes Mansfield's branding, and leverages modern technology to maximize online service to residents, businesses, and visitors. ♦
- Brought the new Lenard Hall municipal facility online. This is our newest building on our Wide Area Network. Department staff effectively identified a very cost effective solution by leveraging our existing connection at Fire Station 107 to provide network access without requiring a new fiber line. The new facility now has VOIP telephone access, computer data access, and public WiFi access serving citizens and staff that are at the new building. ♦
- Completed a major upgrade of the Town's RDP system that hosts staff access to many of our key database systems. This migration moved us to the current Microsoft RDP platform to ensure that we continue to meet compliance requirements, are fully secure, and are maximizing staff efficiency.
- Continued to safeguard our computer networks and systems from potential cyber threats. We take a proactive approach that involves monitoring for new threats, keeping systems patched and current, adjusting efforts to remedy any potential new concerns, advising all staff on online safety practices, and keeping in contact with other State and local partners to share information about best practices.
- Continued to collaborate with the Town Recycling Coordinator on a joint initiative to follow best practices in environmental stewardship of information technology equipment and usage. Specifically, these efforts include meeting the Electronic Product Environmental Assessment Tool (EPEAT) standards, leveraging opportunities to reduce energy consumption, and closely following best practices for reducing waste and properly disposing of equipment when necessary. ♦
- Awarded multiple grants to implement technology such as E-Rate USF grant funding; Nutmeg / CEN Network funding; and CEN funded professional development opportunities.
- Collaborated with the schools to meet technology need. Continued to implement the Four Schools capital improvement projects as planned to keep technology operating in our schools and participated in the planning for the elementary school building project. ♦

- Effectively kept expenditures to at or below previous year's spending levels through extending the life of equipment, frequent use of internal knowledge and labor and aggressively limiting purchases.
- Responded to 998 formal service tickets from municipal locations. Supported our public websites, provided free Wi-Fi Internet at municipal and school buildings, and managed 37 public access computer terminals.

FY 2020/2021 Trends & Key Issues

Information technology and telecommunications is an ever-evolving field and it is important that we watch for new developments and respond accordingly to citizen needs for service and communication. A major trend and issue for the coming fiscal year includes adjusting our current practices to ensure that we meet the increasing demand for Information Technology services and integration, while still keeping expenditures within budget limits. We are seeing a significant rise in both the use and complexity of technology required by Departments and it is important that we meet this need. Additionally, we need to continue to leverage opportunities to provide online services that serve our citizens, support business development, and promote Mansfield to the wider world. Finally, we need to ensure that we are securing our computer resources and advising staff to safeguard against evolving online cyber threats.

FY 2020/2021 Goals & Objectives

Goal: Adjusting our current practices to ensure that we meet the increasing demand for Information Technology services and integration, while still keeping expenditures within budget limits. ♦

Objectives:

- Change the existing 19 hour administrative support hours, to instead 35 hours of administrative support. This provides the most efficient and effective way to meet required needs while limiting the cost to each of the participating entities (the cost is shared across all of the entities that receive Information Technology's shared services).
- Proactively identify opportunities to leverage new and existing technologies to reduce inefficiencies, maximize staff efforts, and expand services to citizens. These efforts will include bringing in new uses of technology in our Departments, empowering staff to use the technologies directly without requiring IT staff intervention, and supporting staff's abilities through training and high quality customer service.
- Collaborate with the Town's Recycling Coordinator to follow and expand the use of best practices for sustainability in the purchasing, implementation, and disposal of technology.
- Maximize opportunities to control or reduce costs when considering purchases. Continually extend the lifecycle of equipment, leverage open source software opportunities, obtain the best pricing by using consortiums and competitive negotiations, complete tasks internally when appropriate to limit external labor costs, and consider all costs to ensure the Town receives the best value for its funds.

Goal: Leverage opportunities to provide online services that serve our citizens, support business development, and promote Mansfield to the wider world. ♦

Objectives:

- Continue to effectively enhance and expand the MansfieldCT.gov website to meet each new evolution in online expectations and technology. Today's citizens, businesses, and visitors, expect to have increasing opportunities to access information, resources, and services online.

- 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.
- Support expanded use of modern communication technology such as social media and online self-service, as well as traditional tools such as telecommunications.

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.

◆ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan.
Information Technology = Linkage to Community Life; Infrastructure; Stewardship and Implementation

Information Technology	FY 18/19 Actual	FY 19/20 Projected	FY 20/21 Proposed
Community Engagement			
Number of facilities with free Wi-Fi	15	16	16
Terminals with computer access available to the public (excluding schools)	36	37	37
Public meetings video-recorded and televised on the Government Access Channel and the Town’s official website	55	57	58
Total number of page views of mansfieldct.gov resources	1,483,312	1,600,000	1,800,000
Percentage of systems using thin client computing	10%	10%	10%
IT Support Requests			
Support tickets received	1,017	1,150	1,250
Support tickets completed	998	1,150	1,250
Percentage of support tickets completed within seven calendar days of receipt of ticket	81%	85%	90%

Shared Information Technology Services

Description	FY 16/17 Actual	FY 17/18 Actual	FY 18/19 Actual	FY 19/20 Amended	FY 20/21 Proposed
Positions:					
IT Director	1.00	1.00	1.00	1.00	1.00
Network Administrator	2.00	2.00	2.00	2.00	2.00
Information Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Assistant				0.54	1.00
Total Full Time Equiv.	4.00	4.00	4.00	4.54	5.00

Town of Mansfield
Management Services Fund
Estimated Balance Sheet
As of June 30, 2020 and June 30, 2021
(with comparative totals for June 30, 2019)

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Current Assets			
Cash and Cash Equivalents	\$ 404,114	\$ 638,816	\$ 1,024,734
Due From Region/Town			11,655
Accounts Receivable, net			20,419
	<u>404,114</u>	<u>638,816</u>	<u>1,056,808</u>
Fixed Assets			
Land	145,649	145,649	145,649
Buildings	226,679	226,679	226,679
Office Equipment	3,002,178	2,922,178	2,747,178
Construction in Progress	-	-	-
Less: Accumulated Depreciation	<u>(2,128,001)</u>	<u>(1,944,601)</u>	<u>(1,813,751)</u>
	<u>1,246,505</u>	<u>1,349,905</u>	<u>1,305,755</u>
Total Assets	<u>\$ 1,650,619</u>	<u>\$ 1,988,721</u>	<u>\$ 2,362,563</u>
Liabilities and Retained Earnings			
Liabilities			
Accounts Payable			113,482
Accrued Payroll			380
Due to Internal Service Fund			-
	<u>-</u>	<u>-</u>	<u>113,862</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>113,862</u>
Equity			
Contributed Capital	146,000	146,000	146,000
Retained Earnings	<u>1,504,619</u>	<u>1,842,721</u>	<u>2,102,701</u>
	<u>1,650,619</u>	<u>1,988,721</u>	<u>2,248,701</u>
Total Equity	<u>1,650,619</u>	<u>1,988,721</u>	<u>2,248,701</u>
Total Liabilities and Fund Balance	<u>\$ 1,650,619</u>	<u>\$ 1,988,721</u>	<u>\$ 2,362,563</u>

**Town of Mansfield
Management Services Fund
Statement of Revenues, Expenditures
and Changes in Retained Earnings
As of June 30, 2021**

	<u>Actual 2018/19</u>	<u>Budget 2019/20</u>	<u>Proposed 2020/21</u>
Revenues			
Copier Service Fees	\$ 175,144	\$ 175,000	\$ 179,600
Communication Service Fees	220,246	217,500	215,600
Energy Service Fees	1,471,000	1,489,900	1,552,790
Postage Fees	64,960	55,000	66,650
Shared Finance Fees	875,698	927,830	945,210
Shared Info. Technology Fees	580,533	572,930	601,860
Rent Telecom Towers	192,404	185,000	175,000
Universal Services Fund	-	26,100	24,000
Gain or Loss on Sale of Assets	-	-	-
Other	29,325	-	480,000
	<u>3,609,310</u>	<u>3,649,260</u>	<u>4,240,710</u>
Expenditures			
Salaries & Benefits	15,516	1,468,960	1,521,970
Training	-	-	-
Repairs & Maintenance	25,229	24,600	90,220
Professional & Technical	1,738,490	326,370	193,880
System Support	28,680	-	142,020
Copier Maintenance Fees	109,484	95,000	100,000
Communication Equipment	-	-	-
Supplies and Software Licensing	1,032	13,050	265,600
Equipment	17,050	408,210	598,000
Energy	1,626,571	1,567,200	1,605,200
Postage	56,962	50,000	52,000
Miscellaneous	16,501	-	16,500
	<u>3,635,515</u>	<u>3,953,390</u>	<u>4,585,390</u>
Sub-Total Expenditures	<u>3,635,515</u>	<u>3,953,390</u>	<u>4,585,390</u>
Depreciation	181,958	130,850	183,400
Equipment Capitalized	-	(175,000)	(80,000)
	<u>3,817,473</u>	<u>3,909,240</u>	<u>4,688,790</u>
Total Expenditures	<u>3,817,473</u>	<u>3,909,240</u>	<u>4,688,790</u>
Net Income (Loss)	(208,163)	(259,980)	(448,080)
Retained Earnings, July 1	<u>2,456,864</u>	<u>2,248,701</u>	<u>2,098,701</u>
Retained Earnings, June 30	<u>\$ 2,248,701</u>	<u>\$ 1,988,721</u>	<u>\$ 1,650,621</u>

CEMETERY FUND

CEMETERY FUND

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

Town of Mansfield
Investment Pool - As of December 31, 2019

	Equity Percent.	Equity In Investments
Cemetery Fund	100.0%	\$ 235,711.74

Investments	Market
<u>Bond Funds:</u>	
T. Rowe Price - U. S. Treasury Long-Term	110,515.89
Vanguard - GNMA Fund	125,195.85
Sub-Total Bond Funds	235,711.74
Total Investments	\$ 235,711.74

Income	YTD Total
<u>Interest and Dividends:</u>	
T. Rowe Price - U. S. Treasury Long-Term	7,900.28
Vanguard - GNMA Fund	798.99
 <u>Unrealized Gains/Losses:</u>	
T. Rowe Price - U. S. Treasury Long-Term	(13,001.11)
Vanguard - GNMA Fund	(237.09)
	\$ (4,538.93)

Allocation	Amount
Stocks	\$ -
Bonds	235,711.74
Total Investments	\$ 235,711.74

Non-Expendable Cemetery Trust Fund 612
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Estimated	FY 20/21 Proposed
Revenues:				
Sales of Plots	\$ 2,475	\$ 2,400	\$ 2,400	\$ 2,400
Interest/Dividend Income	6,214	6,500	6,500	6,500
Increase(Decrease) in Market Value	11,840			
Other		2,000	2,000	2,000
Transfer from the General Fund	20,000	20,000	20,000	22,500
Total Revenues	40,529	30,900	30,900	33,400
Expenditures:				
Salaries - Part-Time	5,811	6,000	6,000	6,000
Cemetery Maintenance	12,572	13,500	13,500	13,500
Outdoor Maintenance (Mowing)	16,545	12,000	12,000	12,000
Refunds	600			
Total Expenditures	35,528	31,500	31,500	31,500
Net Income/ (Loss)	5,001	(600)	(600)	1,900
Fund Balance, July 1	267,117	272,118	272,118	271,518
Fund Balance, June 30	\$ 272,118	\$ 271,518	\$ 271,518	\$ 273,418
Details of Fund Balance:				
Reserved for Non-expendable	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Reserved for Perpetual Care	270,918	270,318	270,318	272,218
Unassigned				
Total Fund Balance	\$ 272,118	\$ 271,518	\$ 271,518	\$ 273,418

HEALTH DISTRICT

EASTERN HIGHLANDS HEALTH DISTRICT - 41200

The Eastern Highlands Health District (EHHD) provides full-time public health services to Andover, Ashford, Bolton, Chaplin, Columbia, Coventry, Mansfield, Scotland, Tolland, and Willington. Services provided include: public health education and promotion; communicable disease control; public health emergency preparedness; and environmental health services. Environmental health services include: restaurant inspection; enforcement of on-site wastewater disposal regulations; bathing water quality monitoring; nuisance complaint investigation; well drilling permitting; consultation to citizens on environmental or other public health issues; and general enforcement of local and state public health regulations.

FY 2019/2020 Accomplishments

- Registration with the Connecticut Department of Health Vaccine Program, which will permit ordering vaccine free to the health district for children up to age 18.
- Full launch of public portal online payment and permitting platform upgrade that will improve ease of use, and customer service.
- The implementation of a new permitting and inspection program for salons, barbershops, and other cosmetology services for compliance with new statewide inspection standards.
- Received increase in funding for our Medical Reserve Corps Unit shoring up our capacity to recruit, and retain volunteers.

FY 2020/2021 Trends & Key Issues

Staff anticipates that funding for chronic disease prevention and public health emergency preparedness will continue into FY 2020/2021. The process to adopt state regulations on the new FDA Food Code may continue to be held up in the Office of Policy and Management placing in limbo transition work completed by the health district. The health district plans to update its agency strategic plan. Sodium chloride contamination in private wells is an emerging concern.

◆ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Health District Fund = linkage to Community Life

Eastern Highlands Health District
Estimated Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2020/21

	FY 18/19	FY 19/20	FY 19/20	FY 20/21
	Actual	Adopted	Estimated	Adopted
Revenues:				
Member Town Contributions	\$ 429,260	\$ 437,590	\$ 437,590	\$ 457,530
State Grant-in-Aid	133,327	119,990	134,430	133,600
Services Fees	257,937	252,591	245,791	241,490
Local Support				
Total Revenues	820,524	810,171	817,811	832,620
Expenditures:				
Salaries & Benefits	658,453	734,252	697,550	775,400
Insurance	14,351	15,800	15,800	15,800
Professional & Tech. Services	45,013	48,390	66,140	48,890
Purch Services & Supplies	24,092	31,340	34,050	36,850
Equipment	1,401	3,600	3,600	3,600
Total Expenditures	743,310	833,382	817,140	880,540
Other Financing Uses:				
Operating Transfers Out	3,000	3,000	3,000	3,000
Total Expenditures and Operating Transfers Out	746,310	836,382	820,140	883,540
Excess/(Deficiency) of Revenues over Expenditures	74,214	(26,211)	(2,329)	(50,920)
Fund Balance, July 1	358,082	432,296	432,296	429,967
Fund Balance, June 30	\$ 432,296	\$ 406,085	\$ 429,967	\$ 379,047

**MANSFIELD DOWNTOWN
PARTNERSHIP**

MANSFIELD DOWNTOWN PARTNERSHIP

The Mansfield Downtown Partnership is an independent, non-profit organization with the mission to foster the continued development and management of Downtown Storrs – a vibrant and economically successful mixed-use downtown in the heart of the Mansfield community. A 10-member Board of Directors composed of representatives from the community, businesses, Town of Mansfield, and the University of Connecticut governs the organization. The Partnership has supporters who pay annual dues.

The Partnership provides town-wide economic development services to the Town of Mansfield under a current three-year contract.

FY 2019/2020 Accomplishments

- Hosted numerous Partnership events including the John E. Jackman Tour de Mansfield, Summer Stroll, Summer Concerts on the Square, Moonlight Movies, the 16th Annual Celebrate Mansfield Festival, Trick-or-Treat, Small Business Saturday, and Winter Welcome, with nearly 8,000 attendees total ♦
- Continued business visitation plan with members of the Economic Development Commission and the Mansfield Downtown Partnership Board of Directors to learn about their businesses, their challenges, and their future goals; Partnership Board members visited close to 30 downtown businesses in 2018-2019 ♦
- Added seating, trees, and plantings to public space adjacent to Wilbur Cross Way, completing first phase of Public Spaces Plan ♦
- Continued to enhance and update Downtown Storrs website, downtownstorrs.org, to provide residents and visitors with information about downtown businesses, events, and amenities ♦
- Continued to provide oversight and management of Downtown Storrs including the Nash-Zimmer Transportation Center, Betsy Paterson Square, and public parking ♦
- Coordinated work with the Connecticut Economic Resource Center to promote the successful designation of one of the Town's census tracts (including Four Corners, North Eagleville Road, UConn Technology Park, and UConn Depot Campus) as a federal Opportunity Zone; held two informational sessions for developers, realtors, property owners, and others in spring of 2019; staff met with over 60 stakeholders with interest in the Opportunity Zone. ♦
- Led effort to complete a Town Positioning & Marketing Development Plan, with implementation started in 2019.

FY 2020/2021 Trends & Key Issues

The Partnership will continue to work with downtown commercial and residential property owners to enhance the business and visitor experience.

The Partnership will work with Town staff to promote Mansfield businesses to a regional audience. The implementation of the Town Positioning & Marketing Development Plan, including the new Town website, will be key to promoting Mansfield in 2020.

With the commencement of the sewer service in the Four Corners area and the advantageous Opportunity Zone designation, a large focus of Partnership staff time will be to continue to work with the Town, UConn, and prospective developers on the best use of property at Four Corners.

FY 2020/2021 Goals & Objectives

Goal: Support a vital downtown for residents, visitors, UConn faculty, staff, and students. ♦

Objectives:

- Serve as point of contact for downtown businesses, helping them succeed with programs, events, marketing, and infrastructure improvements.
- Continue to develop the Nash-Zimmer Transportation Center as a regional hub for alternative transportation options.
- Continue to implement funded elements of the completed Public Spaces Plan to enliven and enrich smaller public spaces in Downtown Storrs for visitors.

Goal: Enhance quality of life in Mansfield. ♦

Objectives:

- Plan cultural, arts, and recreational events for Betsy Paterson Square and other Downtown Storrs public spaces, including annual Festival, holiday events, and summer music and movies series. A new event is planned for 2020.
- Support and facilitate other organizations that hold events on Betsy Paterson Square or other public spaces.
- Work with UConn, businesses, property owners, and developers to create development in key identified commercial hubs including Four Corners and the south end of Mansfield.

♦ Denotes accomplishment, goal, or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Mansfield Downtown Partnership = linkage to Open Space, Parks and Agricultural Lands; Community Life; Diversifying the Economy; Future Land Use and Community Design; Infrastructure

Mansfield Downtown Partnership
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 18/19 Actual	FY 19/20 Adopted	FY 19/20 Estimated	FY 20/21 Adopted
Revenues:				
Intergovernmental:				
Mansfield General Fund	\$ 132,000	\$ 150,000	\$ 150,000	\$ 150,000
UConn	132,000	150,000	150,000	150,000
Membership Fees	16,110	14,000	14,000	14,000
Charge for Services	22,000	32,000	22,000	40,000
Event Fees	-			
Total Revenues	<u>302,110</u>	<u>346,000</u>	<u>336,000</u>	<u>354,000</u>
Operating Expenditures:				
Salaries and Benefits	233,574	265,770	265,770	292,100
Professional & Technical	21,175	22,370	22,370	14,430
Office Rental	13,464	13,730	13,730	13,730
Insurance	736	1,600	1,600	4,030
Purchased Services	12,276	12,470	12,470	18,670
Supplies & Services	640	850	850	850
Contributions	-	-		
Contingency	-	20,000	20,000	10,000
Total Operating Expend.	<u>281,865</u>	<u>336,790</u>	<u>336,790</u>	<u>353,810</u>
Operating Income/(Loss)	20,245	9,210	(790)	190
Fund Balance, July 1	290,575	310,820	310,820	310,030
Fund Balance, End of Period	<u>\$ 310,820</u>	<u>\$ 320,030</u>	<u>\$ 310,030</u>	<u>\$ 310,220</u>

**SUPPLEMENTARY
DATA**

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast

	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
REVENUES AND TRANSFERS:							
Property Taxes	\$ 33,119,978	\$ 33,768,420	\$ 34,970,505	\$ 38,158,239	\$ 39,781,546	\$ 40,918,063	\$ 42,019,337
Tax Related Items	819,400	720,000	710,000	717,100	724,271	731,514	738,829
Licenses and Permits	515,255	503,915	563,990	569,630	575,326	581,079	586,890
Federal Support - Government	4,777	4,600	4,700	4,747	4,794	4,842	4,891
State Support - Education	9,667,581	9,509,100	9,459,720	9,459,720	9,459,720	9,459,720	9,459,720
State Support - Government	8,943,073	8,900,450	8,910,450	8,910,450	8,910,450	8,910,450	8,910,450
Charge for Services	182,863	171,475	209,420	211,514	213,629	215,766	217,923
Fines and Forfeitures	38,621	33,960	32,740	33,067	33,398	33,732	34,069
Miscellaneous	514,677	258,500	462,500	467,125	471,796	476,514	481,279
Transfers from Other Funds	2,550	2,550	2,550	2,550	2,550	2,550	2,550
Total Revenues and Transfers	53,808,775	53,872,970	55,326,575	58,534,142	60,177,482	61,334,231	62,455,939
EXPENDITURES AND TRANSFERS:							
General Government	1,962,850	2,078,470	2,207,410	2,262,595	2,319,160	2,377,139	2,436,568
Public Safety	4,187,354	4,635,270	4,715,330	4,833,213	4,954,044	5,077,895	5,204,842
Public Works	3,130,591	3,349,020	3,621,410	3,711,945	3,804,744	3,899,862	3,997,359
Community Services	1,609,497	1,824,150	1,981,920	2,031,468	2,082,255	2,134,311	2,187,669
Community Development	699,720	774,730	774,530	793,893	813,741	834,084	854,936
Education (K-8)	23,456,683	23,637,850	23,490,240	24,077,496	24,679,433	25,296,419	25,928,830
Education (9-12)	10,954,440	11,108,440	11,105,535	12,708,890	13,206,127	13,179,334	13,179,334
Town-Wide Expenditures	2,931,927	3,371,220	3,457,670	3,544,112	3,632,715	3,723,532	3,816,621
Transfers to Other Funds	3,884,750	3,093,820	3,722,530	4,320,529	4,435,264	4,561,654	4,599,781
State Assessment - TRB	-	-	-	-	-	-	-
Total Expenditures and Transfers	52,817,812	53,872,970	55,076,575	58,284,142	59,927,482	61,084,231	62,205,939
RESULTS OF OPERATIONS	990,963	-	250,000	250,000	250,000	250,000	250,000
FUND BALANCE - BEGINNING	5,968,662	6,959,625	6,959,625	7,209,625	7,459,625	7,709,625	7,959,625
FUND BALANCE - ENDING	\$ 6,959,625	\$ 6,959,625	\$ 7,209,625	\$ 7,459,625	\$ 7,709,625	\$ 7,959,625	\$ 8,209,625

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast

	Actual 2018-19	Amended 2019-20	Proposed 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25
SUPPLEMENTAL INFORMATION:							
Mill Rate --	30.88	31.38	31.53	33.87	34.87	35.42	35.93
Mill Rate Change	0.25	0.49	0.15	2.34	1.00	0.55	0.50
Percentage Increase (Decrease)	0.82%	1.62%	0.46%	7.43%	2.96%	1.58%	1.42%
Grand List	1,104,769,523	1,107,706,109	1,133,648,696	1,147,819,305	1,162,167,046	1,176,694,134	1,191,402,811
Taxes-Median Assessed Value Increase	4,848	4,927	5,028	5,318	5,475	5,562	5,641
	39	79	101	289	157	87	79
Current Year Taxes	32,464,015	33,768,420	34,970,505	38,158,239	39,781,546	40,918,063	42,019,337
Elderly Programs	50,000	22,000	22,000	50,000	50,000	50,000	50,000
Tax Abatement	581,000	554,000	291,000				
Reserve for Tax Appeals	(65,313)	(21,771)	-	-	-	-	-
Reserve for Uncollected Taxes	576,975	438,989	454,617	667,769	696,177	716,066	735,338
Tax Levy	33,606,677	34,761,638	35,738,122	38,876,008	40,527,723	41,684,130	42,804,675
Percent Uncollected	1.72%	1.26%	1.27%	1.72%	1.72%	1.72%	1.72%
Increase in Tax Levy							
Dollars	(102,908)	1,154,961	976,484	3,137,886	1,651,716	1,156,406	1,120,546
Percentage	-0.31%	3.44%	2.81%	8.78%	4.25%	2.85%	2.69%

ASSUMPTIONS:

- 1 Tax Related Items are projected to increase an average of 1% per year
- 2 State and Other Revenues are projected to remain flat after FY 2019/20 which is based on current year estimates
- 3 Expenditures for Education (Grades K-8) are projected to increase 2.5% annually after FY 2019/20
- 4 Expenditures for Education (Grades 9-12) are based on Regional School District 19's annual operating Budget and five year forecast
Region 19 assumptions: The annual operating budget projections are projected to increase approximately 2.5% after 2019/20
The Town's levy for Region 19 is adjusted by changes in student population.
State and other revenue is projected to remain flat after FY 2019/20
- 5 The Taxable Grand List for FY 19/20 reflects the October 1, 2018 Grand List and estimates a .23% increase. October 1, 2019 is a Revaluation year.
- 6 Expenditures for Town are projected to increase 2.5%
- 7 Reserve for Uncollected taxes is 1.3% of the total levy.

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Transfers to Other Funds:							
Other Operating	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Downtown Partnership	132,000	150,000	150,000	150,000	150,000	150,000	150,000
Parks & Recreation	536,020	581,020	610,071	640,575	672,603	706,233	741,545
Debt Service - Current	275,000	410,250	630,000	630,000	610,000	600,000	600,000
Capital Projects	2,294,010	1,772,380	2,400,000	2,500,000	2,600,000	2,700,000	2,700,000
Cemetery Fund	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transit Services Fund	128,000	130,170	132,774	135,435	138,141	140,900	143,715
Medical Pension Trust Fund	89,720	-	214,520	214,520	214,520	214,520	214,520
Town Aid Road	-	-	-	-	-	-	-
	3,504,750	3,093,820	4,187,365	4,320,529	4,435,264	4,561,654	4,599,781

10 Median Assessed Value 10/1/19 - \$159,500 \$ 157,000 \$ 159,500

11 Revaluation on 10/1/19 -- affected grand list for 2020/21

**REGIONAL SCHOOL DISTRICT #19
FIVE YEAR BUDGET FORECAST**

<u>Agency</u>	<u>Actual 2018-2019</u>	<u>Adopted 2019-2020</u>	<u>Proposed 2020-2021</u>	<u>Projected 2021-2022</u>	<u>Projected 2022-2023</u>	<u>Projected 2023-24</u>	<u>Projected 2024-25</u>
Operating Budget	21,073,045	21,852,320	21,647,370	22,188,554	22,743,268	23,311,850	23,894,646
Proforma Debt Service	275,000	135,000	240,000	240,000	240,000	240,000	240,000
Lease Purchase	580,000	250,000	250,000	250,000	250,000	250,000	250,000
Adopted Budgets	21,928,045	22,237,320	22,137,370	22,678,554	23,233,268	23,801,850	24,384,646
Annual Percent Increase (Decrease)	-0.11%	1.41%	-0.45%	2.44%	2.45%	2.45%	2.45%
Revenue Source							
Tax Levy	18,665,196	18,980,400	19,083,880	19,587,262	20,103,417	20,632,669	21,175,349
Ashford	3,585,805 9.63%	3,674,973 2.49%	3,929,034 6.91%	3,241,873 (17.49%)	3,354,452 3%	3,212,875 (4.22%)	3,172,977 (1.24%)
Mansfield	10,954,436 0.35%	11,108,441 1.41%	11,105,535 (0.03%)	12,287,379 10.64%	12,765,553 3.89%	12,736,754 (0.23%)	12,597,194 (1.10%)
Willington	4,117,765 (5.87%)	4,196,986 1.92%	4,049,311 (3.52%)	4,058,009 0.21%	3,983,412 (1.84%)	4,153,788 4.28%	4,333,245 4.32%
Total Tax Levy	18,658,006 0.52%	18,980,400 1.73%	19,083,880 0.55%	19,587,262 2.64%	20,103,417 2.64%	20,103,417	20,103,417
State & Other Revenue:							
Agriculture Education Grant	389,764	383,400	352,000	352,000	352,000	352,000	352,000
Agriculture Education Tuition	681,341	696,860	641,360	641,360	641,360	641,360	641,360
Columbia Tuition	1,931,981	2,006,660	1,890,130	1,927,933	1,966,491	2,005,821	2,045,937
Special Education Tuition	222,594	150,000	150,000	150,000	150,000	150,000	150,000
Interest Income	37,169	20,000	20,000	20,000	20,000	20,000	20,000
Total State & Other Revenue:	3,262,849	3,256,920	3,053,490	3,091,293	3,129,851	3,169,181	3,209,297
Fund Balance							
Total Revenue	21,920,855	22,237,320	22,137,370	22,678,554	23,233,268	23,272,598	23,312,714
Annual Percent Increase (Decrease)	-0.16%	1.44%	-0.45%	2.44%	2.45%	0.17%	0.17%
Member Town Projected Enrollment							
	<u>2018-2019 10/1/2017</u>	<u>2019-20 10/1/2018</u>	<u>2020-21 10/1/2019</u>	<u>2021-22 10/1/2020</u>	<u>2022-23 10/1/2021</u>	<u>2023-24 10/1/2022</u>	<u>2024-25 10/1/2023</u>
Ashford	182 19.22%	176 19.36%	196 20.59%	143 16.55%	144 16.69%	140 15.98%	134 15.78%
Mansfield	556 58.71%	532 58.53%	554 58.19%	542 62.73%	548 63.50%	555 63.36%	532 62.66%
Willington	209 22.07%	201 22.11%	202 21.22%	179 20.72%	171 19.81%	181 20.66%	183 21.55%
Total Enrollment	947	909	952	864	863	876	849
Ashford	16 9.64%	(6) (3.30%)	20 11.36%	(53) (27.04%)	1 0.70%	(4) (2.78%)	(6) (4.29%)
Mansfield	2 0.36%	(24) (4.32%)	22 4.14%	(12) (2.17%)	6 1.11%	7 1.28%	(23) (4.14%)
Willington	(13) (5.86%)	(8) (3.83%)	1 0.50%	(23) (11.39%)	(8) (4.47%)	10 5.85%	2 1.10%
Enrollment Increase (Decrease)	5	(38)	40	(88)	(1)	13	(27)

Glossary of Budget Terms

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may find in reviewing Mansfield's budget.

ACCRUAL BASIS OF ACCOUNTING – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

ACTIVITY CLASSIFICATION – A grouping of expenditures on the basis of specific functions performed by an organizational unit. Examples of activities are road services, revenue collection, youth services and property assessment, etc.

APPROPRIATION – An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes, and which is usually limited in amount and to the time during which it may be expended.

ASSESSMENT/ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

BALANCED BUDGET – A basic budgetary constraint intended to ensure that an entity does not spend beyond its means. A government's use of resources for operating purposes does not exceed available resources over a defined budget period.

BOND – A written promise to pay a specified sum of money at a specified date or dates in the future.

BOND ANTICIPATION NOTE – Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

BUDGET – A plan of financial operation containing an estimate of proposed expenditures for a single fiscal year (July 1 through June 30) and the proposed means of financing them.

CAPITAL ASSETS – Assets with a value of \$5,000 or more and having a useful life of more than one year. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES – An expenditure that acquires, improves, expands, replaces, or extends the life of a capital asset.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL NONRECURRING FUND (CNR FUND) – A reserve fund for future capital projects and other nonrecurring expenditures.

CASH BASIS OF ACCOUNTING – The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

DEFICIT – (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single audit account period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

ENCUMBRANCE – Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

FISCAL YEAR – A twelve month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and result of its operations. The fiscal year for the Town of Mansfield begins July 1 and ends on June 30.

FUNCTION – a group of related activities aimed at accomplishing a major service or program for which a governmental unit is responsible. Examples of functions are: General Government, Public Safety, Public Works, Education.

FUND – An independent fiscal and accounting entity with a self balancing set of accounts, in which are recorded cash and/or other resources together with all related liabilities, obligations, reserves and equities. All funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. The Town administers a total of 39 separate funds, including the General Fund, the Risk Management Fund and the Capital Projects Fund. Appropriations are legally adopted by the Annual Town Meeting for the General Fund, the CNR Fund and the Capital Fund. Those funds are described in the DESCRIPTION OF OTHER FUNDS section at the end of the Glossary.

FUND BALANCE – The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND – A fund that accounts for all resources not otherwise accounted for in other funds. It is supported by tax revenues and is the largest and most important fund in the Town of Mansfield's budget.

GRAND LIST – The basis upon which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. It is the official list of taxable real property in the Town.

GRANT – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

INTERFUND LOANS OR TRANSFERS – Loans or transfer amounts made from one fund to another.

INTERGOVERNMENTAL REVENUE – Revenue received from other governments (State, Federal) in the form of grants, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICES FUND – A fund separate from the General Fund used to account for the financing of goods and services provided by one department to other departments on a cost-reimbursement basis, e.g., the Risk Management Fund.

LEVY – The total amount of taxes imposed by a governmental unit.

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

MILL – The amount of tax paid for each \$1,000 of assessed value. A mill is one-tenth (1/10th) of a penny or \$1.00 of tax for each \$1,000 of assessed value.

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2020/2021 budget is 31.53 mills. This means that \$31.53 in property taxes must be paid for every \$1,000 of assessed value of property.

MODIFIED ACCRUAL BASIS – The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for available revenues which should be accrued to reflect revenues earned and available for expenditure.

OBJECT – As used in expenditure classifications, this term applies to the article purchased or the service obtained, such as contractual services, utilities, clothing allowance, medical supplies and advertising, etc.

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

ORDINANCE – A formal-legislative enactment by the Council or governing body of a municipality which has full force and effect of law within the boundaries of the municipality to which it applies. A resolution differs from an ordinance in that it requires less legal formality and carries lower legal status.

PROGRAM – An activity (department or cost center) within one of the government's major functions. For example, within the Public Safety function, there are the following programs - Police, Animal Control, Fire & Emergency Services.

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every five years. Mansfield's next revaluation is October 1, 2019.

PROPERTY TAX EXEMPTION – A statutory provision that excuses certain types of property uses (e.g., religious, industrial uses) or property owners (e.g., veterans & elderly) from property tax, either partially or completely.

PROPERTY TAX LEVY – The net amount to be raised by general property taxes (e.g., less reserves for uncollected and tax credits for the elderly).

PROPERTY TAX WARRANT – The total estimated dollars to be raised by property taxes for the year including reserves for uncollected taxes and tax credits for the elderly.

RESERVE – An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

REVENUE – This term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent contributions of fund capital.

SOURCE – A budgeting code used to describe the origin of Town revenues. In other words, where the money comes from (e.g., rent, interest income).

SPECIAL REVENUE FUND – Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The Recreation Fund for example was created specifically to account for revenues and expenditures generated by recreation programs.

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

TAXABLE GRAND LIST – The total assessed value of all taxable real and personal property. In Mansfield the assessed value of real property is 70 percent of market value as set by revaluation every four years.

TOWN AID ROAD FUND – An annual formal grant from the State to be used for local road, bridge and sewer reconstruction. The amount of the grant is based on population, road miles and other demographic factors.

TRUST FUND – A Fund separate from the General Fund used to account for assets held by the Town in a trustee capacity, e.g., the Cemetery Fund and the Pension Fund.

UNASSIGNED FUND BALANCE – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e. commitments)