

Town of Mansfield

FY 2018/2019

Budget



As Adopted on May 8, 2018

and

Amended on May 29, 2018

TOWN OF MANSFIELD, CONNECTICUT

Town Council

Paul M. Shapiro, Mayor
Antonia Moran, Deputy Mayor
Terry Berthelot
Caitlin Briody
David Freudmann
Peter Kochenburger
Ben Shaiken
Ronald Schurin
Elizabeth Wassmundt

Derrick M. Kennedy
Town Manager

Denise M. McNair
Acting Assistant Town Manager

Cheryl A. Trahan
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Mansfield
Connecticut**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

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BUDGET MESSAGE

TOWN OF MANSFIELD
OFFICE OF THE TOWN MANAGER



Derrick M. Kennedy, Town Manager

AUDREY P. BECK BUILDING
FOUR SOUTH EAGLEVILLE ROAD
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June 30, 2018

Dear Mansfield Citizen:

With the State's financial crisis as a backdrop, the adopted operating budget and Capital Improvement Program (CIP) are designed to be prudent spending plans and accomplish the following:

- Absorb the State Budget changes to the statutory grants-in-aid to Mansfield (e.g. ECS, PILOT, etc.);
- 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); and
- Continue Council's commitment to build fund balance in the general fund.

On April 23, 2018, after careful review and consideration, the Town Council voted to adopt a General Fund Budget totaling \$52,113,240 (including a contribution of \$10,954,440 to Regional School District No. 19) for Fiscal Year 2018/19. On May 8, 2018, the Council presented its budget to the voters at the Annual Town Meeting for budget consideration, where it was subsequently adopted. On May 9, 2018 the General Assembly adopted State budget adjustments for FY 2018/19. These adjustments included a \$92M increase in municipal aid over FY 2017/18 or a \$1,620,650 restoration of state aid for Mansfield. Therefore, on May 29, the Town Council amended the budget adopted at Town Meeting adjusting for the additional state revenues. The Town Council determined that the best use of the additional revenues would be to lower the budgeted mill rate increase, additionally contribute to the Town's fund balance, and restore funding to road and drainage improvements. The Town Council amended the budget adopted at Town Meeting adjusting for the additional state revenues. The budget as adopted and amended stands as follows:

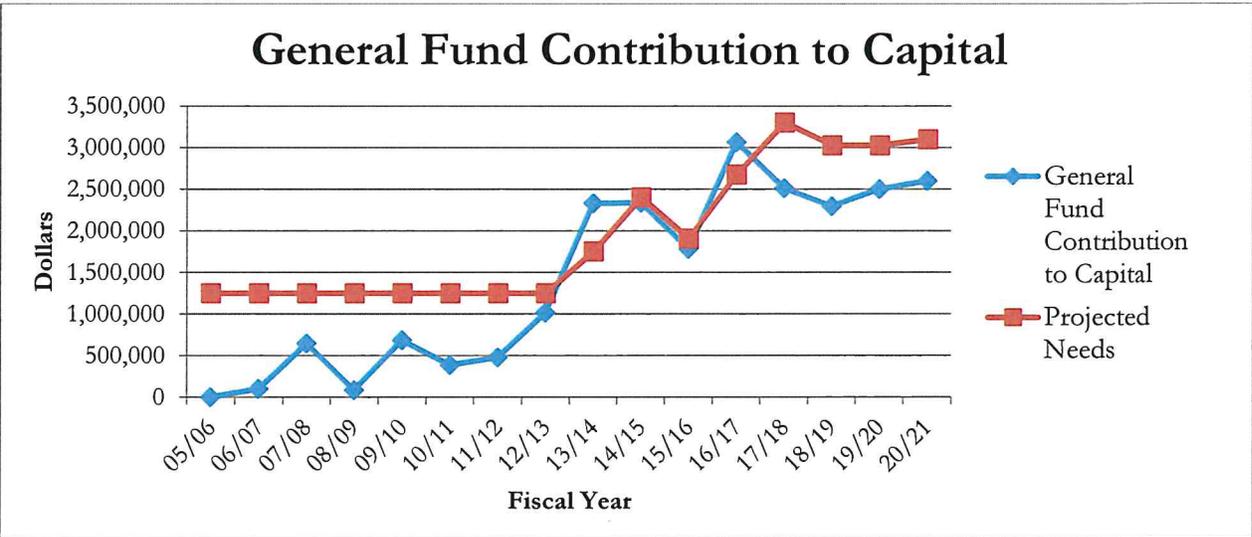
1. The FY 2018/19 combined General Fund Budget, inclusive of the contribution to Regional School District 19, totals \$52,788,240, which with a \$335,000 contribution to fund balance would require a mill rate of 30.88 mills on real estate and personal property, representing a 0.25 mill or 0.81% increase.
2. The FY 2018/19 Capital Fund Budget totaling \$3,820,350.
3. The FY 2018/19 Capital Nonrecurring Reserve Fund (CNR) budget totaling \$3,343,870, all of which is a transfer to the capital fund budget.

Budget Policy Objectives

As stated above, the FY 2018/19 Budget is designed to absorb changes in state aid and to accommodate various Council policy objectives. A review of state aid is provided in more detail later in this message.

The first Council policy objective is to maintain current services and programs. Under the adopted budget, all of our core services – education, general government, community services, community development, public safety and public works - remain intact. With the exception of increases in our fixed costs, there are no increases for service improvements presented in this budget. In addition, all discretionary spending has been held flat or reduced in the budget.

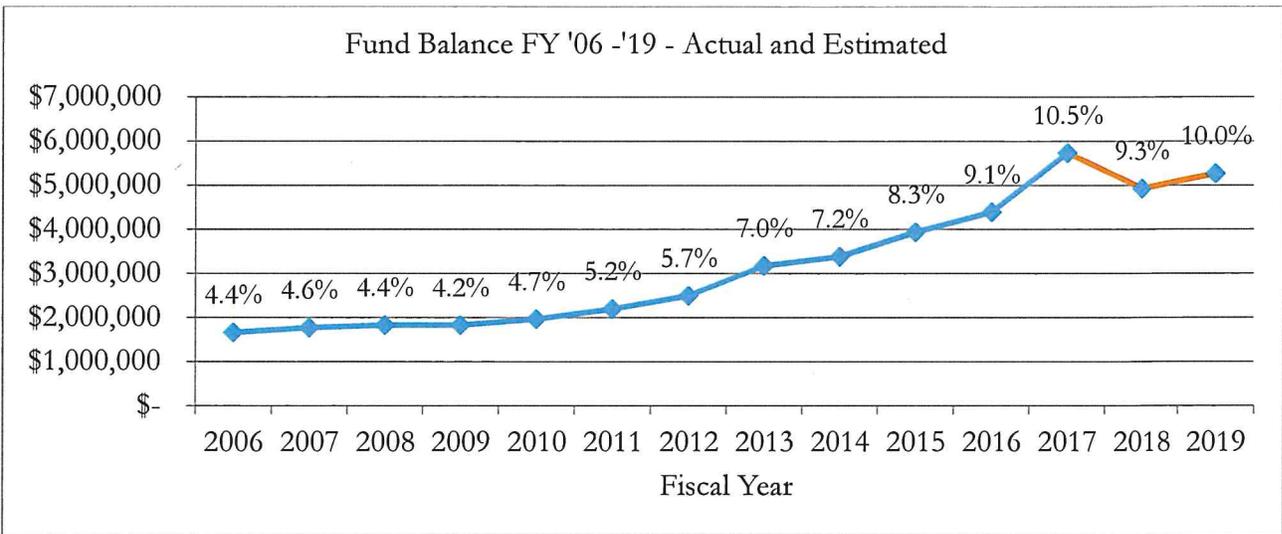
The second Council policy objective is to maintain the general fund contribution to the CIP at a level that, when combined with other revenue sources, allows the Town to finance most regular, recurring capital projects and initiatives on a *pay-as-you-go* or cash basis. The FY 2018/19 CIP includes a general fund contribution of \$2,294,010 that includes \$110,000 to fund architectural services for a potential school building project, \$115,000 in cash-to-capital funding for school building infrastructure, and \$150,000 for school information technology needs. The CIP also includes \$1,435,000 for road resurfacing, \$600,000 for the replacement of Fire Department Engine Tanker 407, \$363,500 for facility needs, and \$291,000 for scheduled Public Works vehicle and equipment replacements.



Third, the FY 2018/19 Budget includes a \$335,000 contribution to fund balance that would increase our reserve balance to 9.6% of expenditures. This would provide the ninth installment of a multi-year plan to reach the 10-15 percent threshold in our fund balance account in the general fund. Unfortunately, due to mid-year rescissions in State aid, \$800,000 of the FY 2016/17 surplus was needed to replace lost revenues in FY 2017/18. Had these reductions not occurred and the surplus went into fund balance as planned, we would have a 10.5% reserve balance. 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.

Due to the State’s fiscal crisis, in October, 2017, Moody’s Investor’s Service initiated a rating review for those communities most reliant on State aid. With the presence of the University of Connecticut in Mansfield, our State-owned property value exceeds the value of our taxable grand list, hence we are highly dependent on the Payment in Lieu of Taxes (PILOT) grant. Following a full rating review, despite the many positive actions the Town has taken to increase fund balance and grow the tax base, Mansfield saw their Moody’s Rating downgraded from a Aa2 to Aa3. The major factor in this was our reliance on State aid combined with a lower fund balance level than is usually present with the Aa2 rating.

This budget balances the loss of revenue and building fund balance with the impact on the taxpayer.



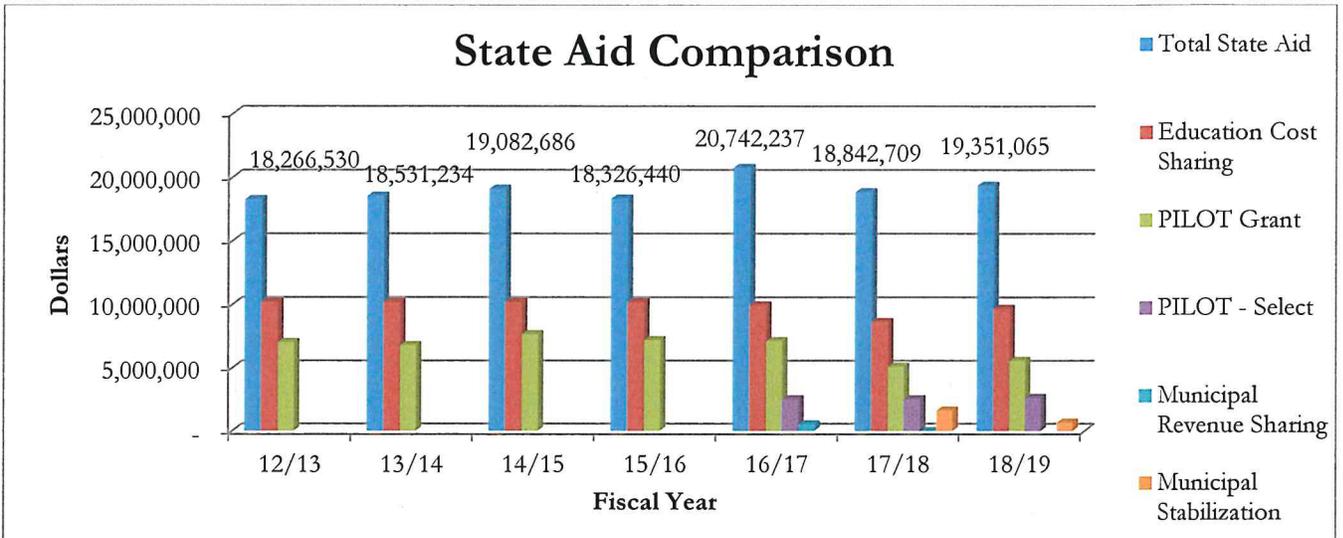
Revenue Outlook

The October 1, 2017 grand list has increased by \$7,479,896 or 0.68 percent. This more moderate growth is reflective of the completion of Downtown Storrs, a mixed use development that was initiated in 2001. Real estate has increased \$6,275,062, or 0.67 percent. Personal property decreased \$2,005,218 or 2.65 percent. This decrease is primarily due to depreciation of assets on existing accounts along with location changes for heavy equipment. Motor Vehicles have increased \$3,210,052 or 4.02 percent. At the adopted mill rate, this growth would generate \$231,000 in new revenue.

Offsetting the increase in the grand list, intergovernmental revenue is projected to decrease by \$435,850 or 2.3 percent below the current year budget. The fluctuation in state aid is reflected more clearly when we look at state grants actually received. The following chart shows the overall changes since FY 16/17:

Fiscal Year	Total State Aid	Increase/(Decrease)
FY 16/17 Actual Payments	\$20,742,237	
FY 17/18 Actual Payments	\$18,842,700	(\$1,899,537)
FY 18/19 Projected	\$19,351,065	\$ 508,365
Net Overall FY 16/17 – 18/19		(\$1,391,172)

The graph below illustrates that state revenue can fluctuate significantly from year-to-year. (Please see the issue paper on State Revenue for more information on this important topic.) Other revenues are projected to remain fairly stable for the coming year.



With these changes, state aid has decreased from 35.8% to 35.0% of total revenue. The net result of the increase in the grand list less the decrease in state revenue totals a loss of \$204,850 total revenue.

General Fund Budget

The Adopted and Amended General Fund budget of \$41,833,800 for the Town of Mansfield represents a decrease of \$173,445 or 0.4 percent over the current year. When Mansfield’s estimated contribution of \$10,954,440 to Region 19 is added to this figure, the budget totals \$52,788,240. Under this budget, total spending would decrease by \$135,236 or 0.3 percent. (Please note that the \$335,000 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. General Government represents 34.8 percent of the total Town budget.

1) General government operations – Funding for general government operations has increased by 0.3 percent or \$54,205 over the adopted budget. The significant cost drivers leading to this increase include:

- An increase of \$92,630 for employee medical insurance;
- An estimated increase of \$84,110 to fund the Resident State Trooper program at the current staffing levels;
- An increase of \$45,620 in the annual contribution to fund Other Post Employment medical benefits;

- An increase of \$43,000 for contracted step increases;
- A decrease of \$175,000 in Capital funding for infrastructure overruns; and
- The elimination of the Contribution to State Teachers Retirement of \$166,270.

The budget is designed 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 Mansfield Board of Education budget represents 44.4 percent of the total Town budget. The budget, as adopted, reflects no increase over the current budget of \$23,460,160. The major drivers for the Board budget include an increase for special education services (\$164,510), employee health insurance increase (\$31,740), and an increase in the cost of pupil transportation (\$28,400). Reductions in staffing due to enrollment decline offsets these increases. 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

Mansfield's proportionate share of the Region 19 Board of Education Budget is \$10,954,440, an increase of \$38,209 or 0.4 percent over the current year and represents 20.8 percent of the total Town budget. 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.

Neither the Town Council nor I have legal authority to make 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 capital fund budget of \$3,820,590 is financed primarily from the capital and nonrecurring reserve (CNR) fund (\$3,343,870) with the balance coming from the LoCIP grant (\$227,630) and other funds (\$248,850). The expenditures are detailed in the capital projects fund budget and financing plan, also referred to as the capital improvement program (CIP).

The CNR Fund budget of \$3,343,870 is funded mainly by the general fund (\$2,294,010), ambulance user fees (\$300,000), and the Pequot/Mohegan grant (\$205,000). The expenditure is solely for a transfer to the capital fund of \$3,343,870 to fund current year projects.

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 adopted budgets for the Town, Mansfield Public Schools, and Region 19 have collectively decreased by \$135,236. While the property tax growth resulting from our economic development efforts help to offset the reductions in State aid, a 0.81 percent tax increase would be required to support this budget and the mill rate would increase 0.25 mills to 30.88 mills on real estate and personal property. The median home, with a value of \$223,570 and an assessed value of \$156,500, would see a \$39 increase in taxes for next year.

OpenMansfield

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.

Conclusion

The Adopted and Amended FY 2018/19 Budget is a responsible spending plan that is designed to support current services, advance key Council policy goals and objectives, and limit the impact on the taxpayer.

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, Denise McNair, and Thomas Fitzgerald - for their patient work in preparing this submission.

Sincerely,



Derrik M. Kennedy
Town Manager

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**Town of Mansfield
General Fund
Major Cost Drivers - FY 2018/19**

Increase for employee medical insurance	86,950
Estimated increase in cost of Resident State Trooper program	84,100
Increase in contribution to fund Other Post Employment Benefits	45,620
Increase for contracted step increases	43,000
Decrease in capital funding for infrastructure	(217,650)
Elimination of the Contribution to State Teachers' Retirement	(166,270)
Net other miscellaneous line item adjustments	(49,195)
	<u>\$ (173,445)</u>

ISSUE PAPER

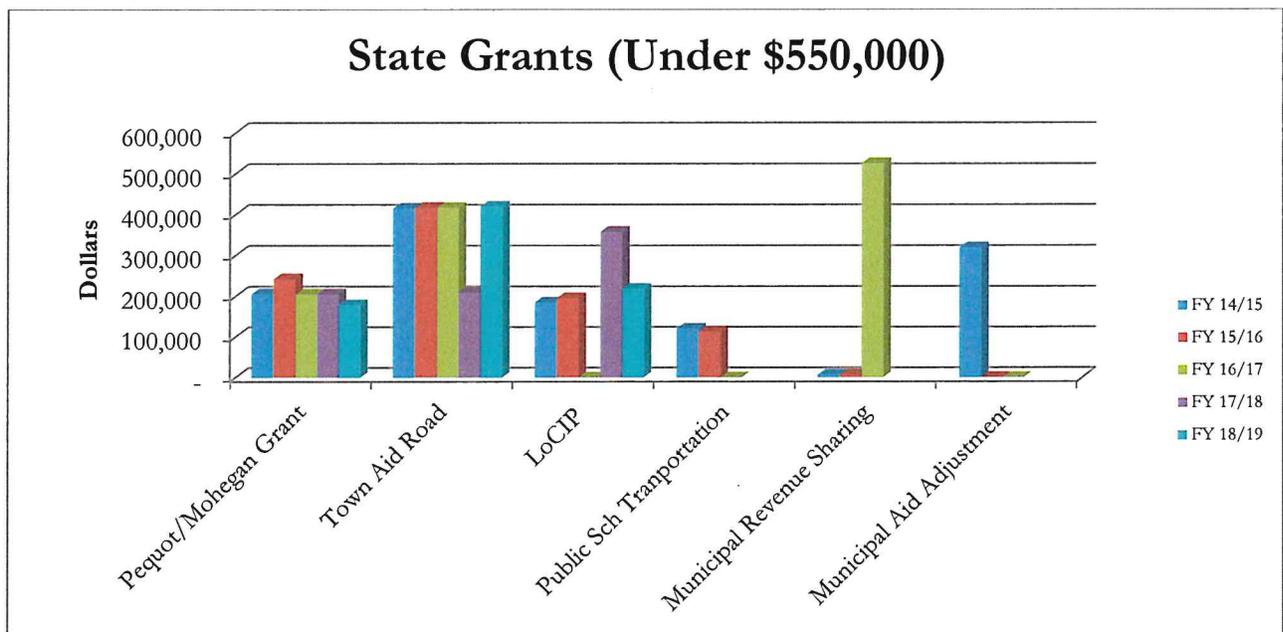
STATE REVENUE

On February 7, 2018, the Governor released his recommended revisions to the FY 2018/19 Budget. His recommended budget called for an overall reduction in municipal aid of \$52.6 million (1.7%) from FY 2017/18. It also continued the State aid holdbacks and lapses that the Governor implemented on November 17, 2017. However, on May 9, 2018 the General Assembly adopted State budget adjustments that included a \$92 million increase in municipal aid.

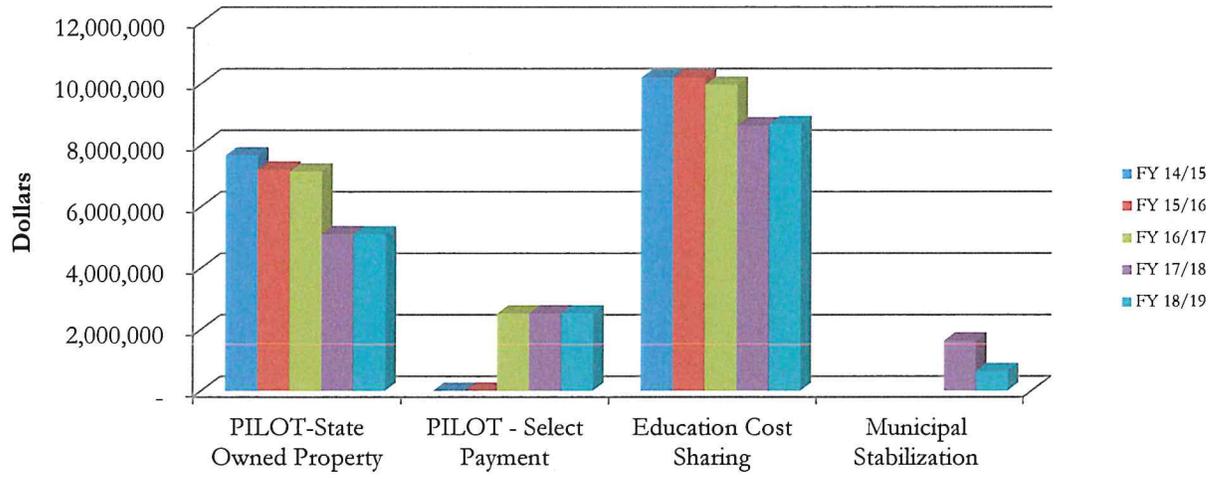
In FY 2016/17 Mansfield received a total of \$20.7 million in State grants. Under the State Adopted FY 2017/18 budget, Mansfield was to receive a total of \$20.3 million, however, following the holdbacks and lapses, Mansfield will receive \$18.8 million, a loss of nearly \$2 million from FY 2016/17. The adjustments as Adopted by the General Assembly restore a portion of this loss. Mansfield is projected to receive \$19.3 million in FY 2018/19. The chart below reflects the impact of these reductions by grant:

	State Aid Received	State Adopted 10/26/17	Adjusted State Aid 11/17/17	Governor's Recommended 2/05/18	State Adopted 5/9/18
Grant	2016/17	2017/18	2017/18	2018/19	2018/19
ECS	9,947,410	9,450,040	8,623,717	8,665,205	9,675,277
PILOT	7,131,699	5,566,517	5,094,973	5,094,973	5,566,517
MRS Select Payment in Lieu	2,516,331	2,516,331	2,516,331	2,516,331	2,630,447
Municipal Revenue Sharing	525,280	-			
Town Aid	416,521	418,225	418,225	419,790	419,790
Pequot Grant	204,996	204,996	204,996	179,151	179,151
LoCIP ⁽¹⁾	-	357,699	357,699	218,600	218,600
Municipal Stabilization Grant		1,766,095	1,626,768	636,365	661,283
Total Actual	20,742,237	20,279,903	18,842,709	17,730,415	19,351,065

The following charts show the historical trends of Mansfield’s major state aid grants.



Major State Grants



ISSUE PAPER

FUND BALANCE

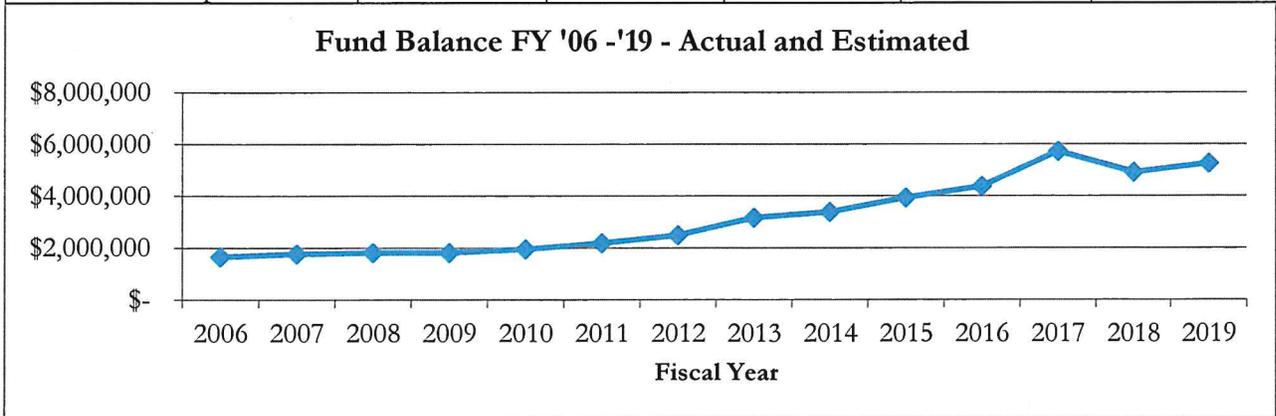
Fund balance is a measure of the Town’s capacity to withstand financial emergencies or to undertake unforeseen but necessary projects. Rating agencies place special emphasis on fund balance when assigning bond ratings to municipalities and view adequate fund balance as an indication of sound financial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

A number of 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.

Due to the unanticipated loss of nearly \$1,000,000 in State Aid in FY 17/18, the town used approximately \$800,000 of the FY 16/17 surplus to assist in covering expenses for FY 17/18. The Adopted and Amended FY 2018/19 Budget includes a \$335,000 contribution to fund balance.

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)				
	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Assigned	\$ 65,368	\$ 202,139	\$ 300,000	\$ 169,375	\$ 87,084
Unassigned	3,875,814	4,186,090	5,432,065	4,758,089	5,175,380
Total Fund Balance	\$ 3,941,182	\$ 4,388,229	\$ 5,732,065	\$ 4,927,464	\$ 5,262,464
GAAP Expenditures and Other Financing Uses	\$ 47,634,352	\$ 48,309,750	\$ 51,796,955	\$ 52,923,476	\$ 52,900,910
Unassigned Fund Balance as % of Total Expenditures	8.27%	8.67%	10.5%	9.30%	10.00%



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. Management is reserving 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 2015/16 through projections for FY 2018/19. As the one-time costs are coming to an end, the Reserve Account will primarily provide funding for the operating costs for the Nash-Zimmer Transportation Center, the contribution for the Garage Repair and Maintenance Reserve, and to pay-off infrastructure overruns.

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

Total Estimated Overrun Balance	\$ 768,000
FY 16/17 Payment	(150,000)
FY 17/18 Projected Payment	(125,000)
FY 18/19 Projected Payment	(150,000)
FY 19/20 Projected Payment	(165,000)
FY 20/21 Projected Payment	<u>(178,000)</u>
Balance	<u>\$ 0</u>

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

	FY 15/16 Actuals	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Projected
Funding Sources:				
Storrs Center Gross Taxes	\$ 2,407,068	\$ 3,144,643	\$ 3,472,330	\$ 3,538,920
Less: Tax Abatement	(728,000)	(671,000)	(606,000)	(581,000)
Net Storrs Center Tax	1,679,068	2,473,643	2,866,330	2,957,920
Less: Operating Costs ⁽¹⁾	(291,450)	(296,250)	(303,656)	(309,729)
Less: Tax Relief	(1,159,018)	(2,002,393)	(2,237,674)	(2,498,191)
Net Transfer to Reserve	228,600	175,000	325,000	150,000
Permitting & Fire Safety Fees	138,052	13,774	1,582	1,500
Other Local	84,115	50,000	54,545	56,000
Capital Non-recurring Fund				
Total Project Funding	\$ 450,767	\$ 238,774	\$ 381,127	\$ 207,500
Project Expenditures:				
Infrastructure Improvements	\$ 71,237	\$ -	\$ -	\$ -
Fire/Bldg Insp. One-time Costs	128,639	117,554	-	-
Purchased Services	7,771	17,858	33,000	20,000
Legal Services	3,489	15,212	10,000	10,000
Capital Equipment	65,000	5,812		
Repairs & Maintenance		13,028		
Intermodal Operating	130,000	115,000	124,000	124,000
Construction Overruns		150,000	125,000	150,000
Garage Repair Reserve	50,000	44,915	51,000	56,000
Total Project Expenses	\$ 456,136	\$ 479,379	\$ 343,000	\$ 360,000
Net Activity Incr/(Decr)	(5,369)	(240,605)	38,127	(152,500)
Beginning Balance	363,097	357,728	117,123	155,250
Ending Balance	\$ 357,728	\$ 117,123	\$ 155,250	\$ 2,750

⁽¹⁾ Note: An additional \$20,000 in Storrs Center operating costs in paid for in the Town Aid Road Fund

Budget Process

Budget Guidelines:

The goal of this budget is to preserve services, promote Council goals and objectives, increase our contribution to fund balance, continue our pay-as-you-go capital program, as well as present a balanced budget – one that ensures that we do not spend beyond our means. Due to the extreme volatility of State aid, no service enhancements will be considered this year. At the same time, we must be highly sensitive to the impact on the taxpayer. Therefore, the following guidelines will be used in preparing this budget.

The adopted and amended budget will use the State's adopted budget for municipal aid. Mansfield is projected to lose nearly \$436,000 in funding from the State compared to FY 2017/18. With limited grand list growth of 0.68%, generating approximately \$231,000 in tax growth, this state aid reduction will have an impact on Mansfield's budget. Every effort is being made absorb this reduction, maintain current programs and services, continue to rebuild fund balance, continue pay-as-you-go capital program, advance key Council initiatives, and limit tax increases to the extent possible.

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 2018/19 Budget Review Schedule – Functional Review
Operating and Capital

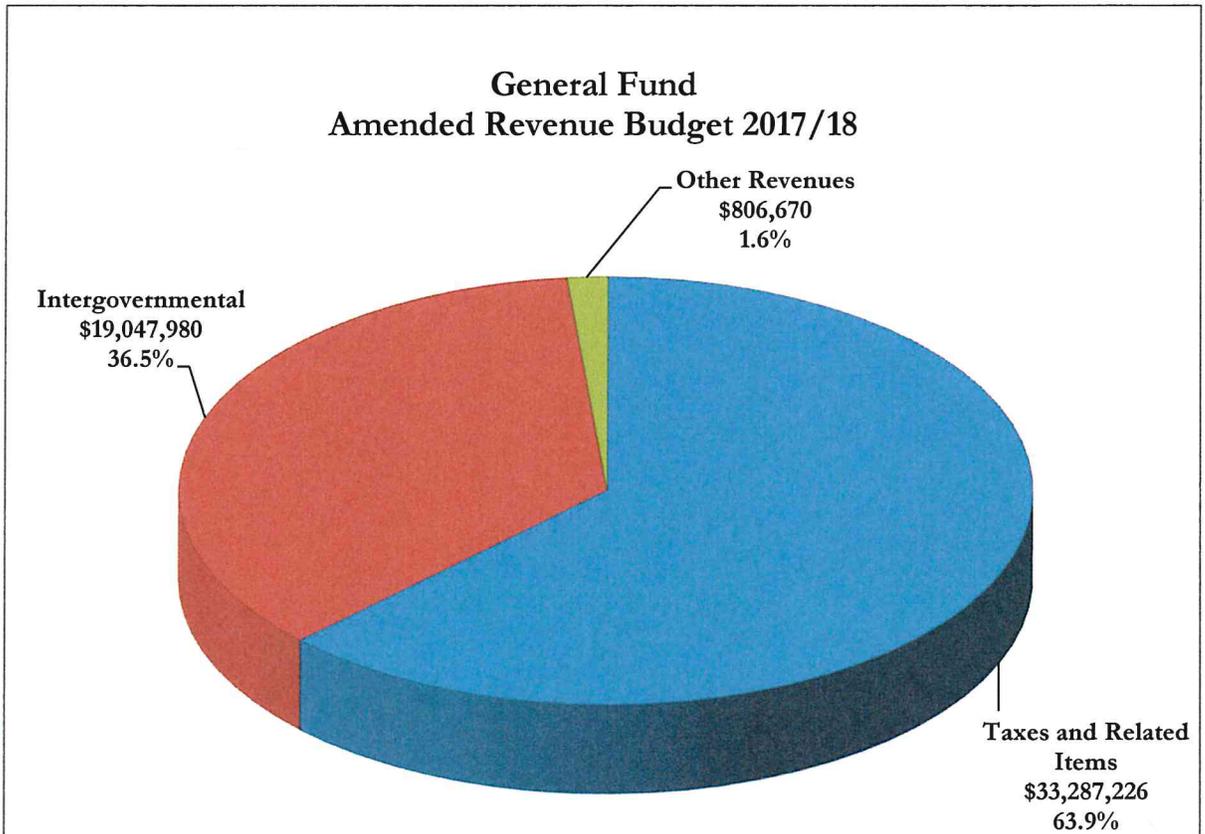
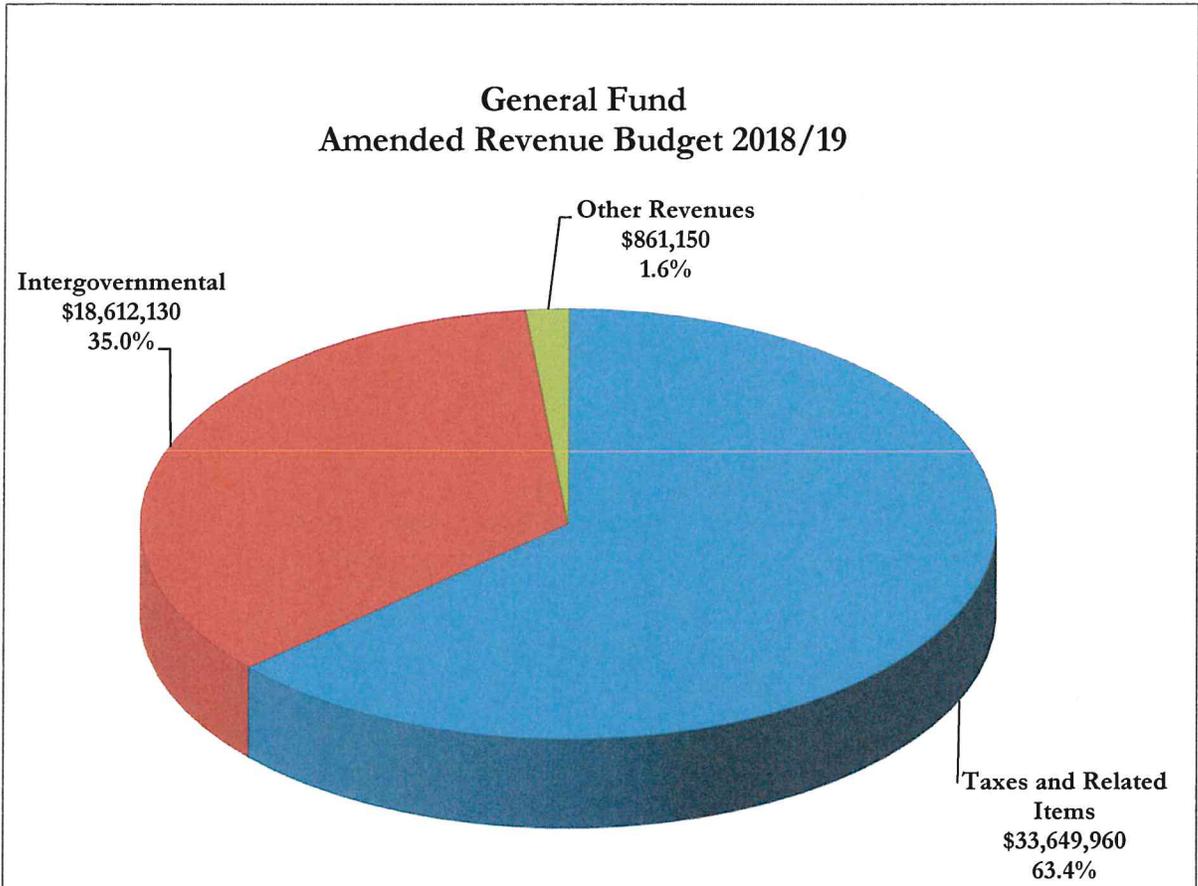
February 10 Saturday 9:00am – 12:00pm	Financial and Budget Retreat	Council Chambers Beck Building
March 26 Monday 5:30pm – 7:00pm	Budget Presentation Budget Message Budget in Brief Guide to the Budget Revenue Summaries Expenditure Summaries	Council Chambers Beck Building
March 27 Tuesday 6:30pm – 9:30pm	Budget Review <u>General Government</u> – Legislative, MM/HR, Town Atty, Probate, Town Clerk, Registrars/Elections, Finance, Information Technology <u>Public Safety</u> – Police, Animal Control, Fire Prevention, Fire & Emerg. Services, Emergency Mgmt.	Council Chambers Beck Building
April 03 Tuesday 6:30pm – 9:30pm	Budget Review Public Works (all depts. combined) Town Aid Road Fund Willimantic/UConn Sewer Funds Solid Waste Fund Transit Service Fund	Council Chambers Beck Building
April 9 Monday 7:00pm	Public Hearing on Budget at Regular Council Meeting	Council Chambers Beck Building
April 10 Tuesday 6:30pm – 9:30pm	Budget Review Board of Education Facilities Management (Town & Board) Town Wide Operating Transfers	Council Chambers Beck Building

April 11 Wednesday 7:00pm – 8:30pm	Public Information Session Manager's Proposed Budget Review	Council Chambers Beck Building
April 16 – 20	School Vacation	
April 17 Tuesday 6:30pm – 9:30pm	Budget Review <u>Community Services</u> - Health, Human Services, Library, Grants to Area Agencies <u>Community Development</u> - Building & Housing, Planning & Development, Boards/Commissions Parks & Recreation Program Fund Mansfield Discovery Depot Other Operating Fund Debt Service Fund	Council Chambers Beck Building
April 18 Wednesday 6:30pm – 9:30pm	Budget Review Health Insurance Fund Workers Compensation Fund Management Services Fund (with IT CIP) Cemetery Fund/Long Term Investments Eastern Highlands Health District Fund Mansfield Downtown Partnership Fund Supplementary Data	Council Chambers Beck Building
April 19 Thursday 6:30pm – 9:30pm	Budget Discussion / Budget Adoption (if possible) Flagged Items Additions and Reductions	Council Chambers Beck Building
April 24 Tuesday 6:30pm – 9:30pm	Adoption of Budget	Council Chambers Beck Building
April 25 Wednesday 6:30pm – 9:30pm	Adoption of Budget (if necessary)	Council Chambers Beck Building

May 01 Tuesday 7:00pm	Region 19 Annual Meeting on Budget	EO Smith Media Center
May 02 Wednesday	Region 19 Budget Referendum	Ashford, Mansfield, Willington
May 03 Thursday 7:00pm – 8:30pm	Public Information Session Town Council Adopted Budget	Council Chambers Beck Building
May 08 Tuesday 7:00pm	Annual Town Meeting	Mansfield Middle School Auditorium

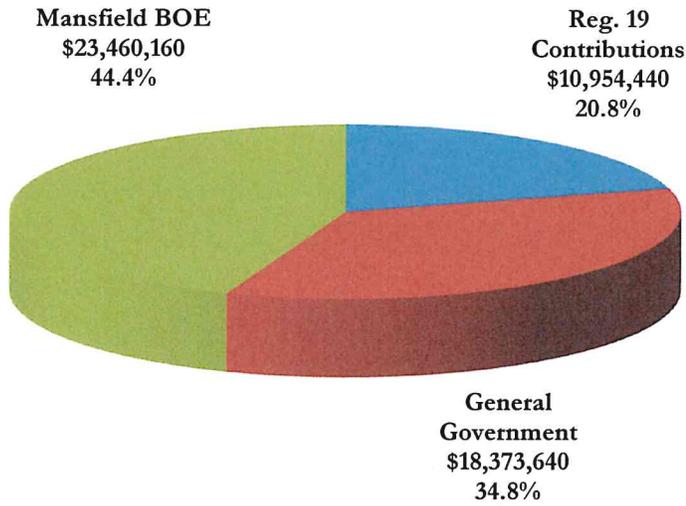
BUDGET IN BRIEF

Town of Mansfield
Budget in Brief

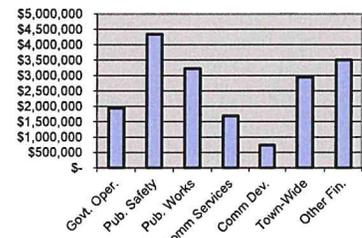


Town of Mansfield
Budget in Brief

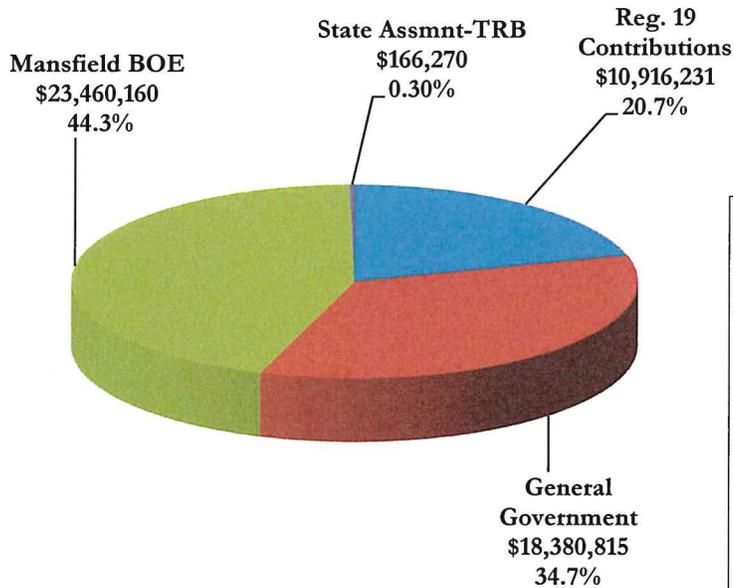
General Fund
Amended Expenditure Budget 2018/19



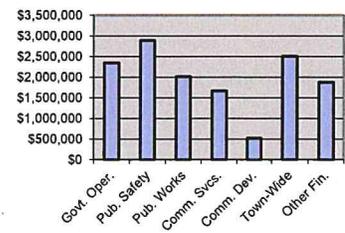
General Government Expenditures by Major Category



General Fund
Amended Expenditure Budget 2017/18



General Government Expenditures by Major Category



**Town of Mansfield
Budget in Brief
Budget Highlights
2018/19**

- The combined amended budget for the Town General Government, Mansfield Board of Education, and Contribution to Region 19 decreased from \$52,923,476 to \$52,788,240 or by (0.3) percent.
- The amended Town of Mansfield budget for fiscal year 2018/19, including the Mansfield Board of Education is \$41,833,800 a (0.4) percent decrease over fiscal year 2017/18.
- The amended General Government portion of the budget has decreased by \$173,445, from \$18,547,085 to \$18,373,640 a (0.9) percent decrease. The decrease is reflective of a decrease of \$217,650 for Capital projects, decrease of \$10,000 for Debt contribution and an increase of \$54,205 for operating expenses.
- The amended Mansfield Board of Education portion of the budget has no increase.
- The amended Region 19 Board of Education proportionate share for the Town of Mansfield \$10,954,440 has increased 0.4 percent.
- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) is 30.88 mills, a .25 mill increase (.81%) from fiscal year 2017/18.
- The Grand List has increased by 0.68 percent, from \$1,097,289,627 to \$1,104,769,523. Personal Property saw a decrease of 2.65 percent or \$2,005,218. Real Estate saw an increase of 0.67 percent or \$6,275,062 and Motor Vehicles also saw an increase of 4.02% or \$3,210,052.
- Under this proposal, the median homeowner would have an increase of \$39 in their annual taxes.

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

	FY 17/18	FY 18/19	Increase/Decrease	
	Amended	As Adopted & Amended	Amount	Percentage
Town:				
General Government:				
Operating Budget	\$ 15,750,425	\$ 15,804,630	\$ 54,205	0.3%
Capital Contribution	2,511,660	2,294,010	(217,650)	(8.7%)
Debt Contribution	285,000	275,000	(10,000)	(3.5%)
Total General Government	18,547,085	18,373,640	(173,445)	(0.9%)
Mansfield Board of Education	23,460,160	23,460,160	-	
Total Town of Mansfield	\$ 42,007,245	\$ 41,833,800	\$ (173,445)	(0.4%)

	FY 17/18	FY 18/19	Increase/Decrease	
	Amended	As Adopted & Amended	Amount	Percentage
Recap:				
Contribution to Region 19	\$ 10,916,231	\$ 10,954,440	\$ 38,209	0.4%
Town Expenditures	42,007,245	41,833,800	(173,445)	(0.4%)
Total Commitments	\$ 52,923,476	\$ 52,788,240	\$ (135,236)	(0.3%)

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

2018/19 over 2017/18

	FY 17/18 Amended	FY 18/19 As Adopted & Amended	Increase/Decrease	
			Amount	Percentage
<u>Revenues:</u>				
Taxes and Related Items	\$ 33,287,226	\$ 33,649,960	\$ 362,734	1.1%
Intergovernmental	19,047,980	18,612,130	(435,850)	(2.3%)
Other Revenues	806,670	861,150	54,480	6.8%
Total Revenues	<u>\$ 53,141,876</u>	<u>\$ 53,123,240</u>	<u>\$ (18,636)</u>	<u>0.0%</u>
<u>Expenditures:</u>				
General Government	\$ 1,906,140	\$ 1,940,630	\$ 34,490	1.8%
Public Safety	4,223,420	4,340,620	117,200	2.8%
Public Works	3,215,870	3,227,610	11,740	0.4%
Community Services	1,643,370	1,682,050	38,680	2.4%
Community Development	722,930	733,180	10,250	(1.4%)
Mansfield Board of Education	23,460,160	23,460,160	-	0.0%
Town-Wide Expenditures	2,982,305	2,944,800	(37,505)	(1.3%)
Other Financing Uses	3,686,780	3,504,750	(182,030)	(4.9%)
State Assesment-Teacher's Retirement	166,270	-	(166,270)	(100.0%)
Total Town of Mansfield	42,007,245	41,833,800	(173,445)	(0.4%)
Contributions to Region 19	10,916,231	10,954,440	38,209	0.4%
Total General Fund	<u>\$ 52,923,476</u>	<u>\$ 52,788,240</u>	<u>\$ (135,236)</u>	<u>(0.26%)</u>
Net Increase to Fund Balance	<u>\$ 218,400</u>	<u>\$ 335,000</u>	<u>\$ 116,600</u>	

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

	FY 16/17 Actual	FY 17/18 Amended	% of Total	FY 18/19 As Adopted & Amended	% of Total
Taxes and Related Items	\$ 31,849,124	\$ 33,287,226	62.6%	\$ 33,649,960	63.3%
Licenses and Permits	572,903	506,370	1.0%	516,600	1.0%
Federal Support	4,578	-	0.0%	-	0.0%
State Support - Education	9,960,464	8,894,420	16.7%	9,675,280	18.2%
State Support - Gen. Govt.	10,300,322	10,153,560	19.1%	8,936,850	16.8%
Charges for Services	329,347	158,000	0.3%	151,750	0.3%
Fines & Forfeitures	52,185	26,340	0.0%	26,840	0.1%
Miscellaneous	168,528	113,410	0.2%	163,410	0.3%
Operating Transfers In	2,550	2,550	0.0%	2,550	0.0%
	\$ 53,240,001	\$ 53,141,876	100.0%	\$ 53,123,240	100.0%

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

Description	FY 17/18 Amended	FY 18/19 Amended	Increase or (Decrease)	%
GENERAL GOVERNMENT	\$1,906,140	\$1,940,630	\$34,490	1.8

General Government shows a net increase of \$34,490. This increase is primarily due to the reduction in the 17/18 budget for salary savings for the vacant Town Manager's and Assistant Town Manager Positions.

PUBLIC SAFETY	\$4,223,420	\$4,340,620	\$117,200	2.8
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The increase in Public Safety of \$117,200 is primarily due to an increase in the cost of the Resident State Troopers program of \$84,100 for general wage/step increases and an estimated increase from 107.53% to 112% for benefits. Also an increase in Fire Fighter salaries of \$55,180 which includes the 2.1% general wage increase received in 17/18 and an adjustment in overtime hours which is not reflected in the 17/18 amended budget.

PUBLIC WORKS	\$3,215,870	\$3,227,610	\$11,740	0.4
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Public Works reflects an increase of \$11,740. This increase is primarily due to System Support for the new job tracking software through Mobile 311 and for monitoring services for the additional GPS units.

COMMUNITY SERVICES	\$1,643,370	\$1,682,050	\$38,680	2.4
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The increase in Community Services of \$38,680 is primarily due to a reduction in the 17/18 budget for salary savings for the Transportation Coordinator and Outreach Social Worker positions that have been vacant but will be filled for fiscal year 18/19.

COMMUNITY DEVELOPMENT	\$722,930	\$733,180	\$10,250	1.4
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The increase of \$10,250 for Community Development is primarily due to increased funding for local events and for marketing efforts.

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

Description	FY 17/18 Amended	FY 18/19 Adopted	Increase or (Decrease)	%
TOWN-WIDE EXPENDITURES	\$2,982,305	\$2,944,800	(\$37,505)	(1.3)

The net decrease in Town-wide Expenditures of (\$37,505) primarily reflects the reduction in Contingency (\$128,965) and a reduction in Workers Compensation premium (\$31,520) which is offset by increases in Town Medical Insurance \$92,630 and an increase in General Liability Insurance \$20,970.

OPERATING TRANSFERS OUT	\$3,686,780	\$3,504,750	(\$182,030)	(4.9)
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The decrease in Operating Transfers of (\$182,030) reflects a reduction of (\$10,000) to Debt Service Fund; a decrease of (\$42,650) to Capital Projects Fund; a decrease of (\$175,000) to Storrs Center Reserve Fund; an increase of \$45,620 to Medical Pension Trust Fund.

MANSFIELD BOARD OF EDUCATION	\$23,460,160	\$23,460,160	0	0
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The Board of Education Superintendent's amended budget is \$23,460,160, that reflects a zero increase over 17/18. Staffing reductions due to declining enrollment offset increases in special education, transportation, health insurance, and energy.

STATE ASSESSMENT- TEACHERS RETIREMENT BOARD	\$166,270	0	(\$166,270)	(100.0)
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The Governor's amended 17/18 budget had municipalities funding one-third of the State contribution to the Teacher's Retirement Board and we included only 10% of the State's estimate for Mansfield. This contribution was not included in the 17/18 State budget and was not included in the 18/19 State budget.

**Town of Mansfield
Budget in Brief
Grand List Comparison
Fiscal Year 2018/19**

	Net Abstract 10/1/2016	Net Abstract * 10/1/2017	Change	% Change
Real Estate	\$ 941,685,484	\$ 947,960,546	\$ 6,275,062	0.67%
Personal Property	75,746,298	73,741,080	(2,005,218)	(2.65%)
Motor Vehicles	79,857,845	83,067,897	3,210,052	4.02%
Grand Totals	\$1,097,289,627	\$1,104,769,523	\$7,479,896	0.68%

* The Grand List totals are the final figures signed by the Assessor *after* changes made by

	Net Abstract 10/1/2015	Net Abstract 10/1/2016	Change	% Change
Real Estate	\$ 924,401,400	\$ 941,685,484	\$ 17,284,084	1.87%
Personal Property	70,008,532	75,746,298	5,737,766	8.20%
Motor Vehicles	77,769,247	79,857,845	2,088,598	2.69%
Grand Totals	\$1,072,179,179	\$1,097,289,627	\$25,110,448	2.34%

**Town of Mansfield
Tax Warrant and Levy
FY 2018/19**

Amount to Raise by Taxation	Dollars	Equiv. Mill Rate
1. Adopted & Amended Budget		
Mansfield School Board	\$ 23,460,160	
Town General Government	18,373,640	
Total Town	41,833,800	
Region 19 General Fund Contribution	10,954,440	
Total Expenditure Budgets	\$ 52,788,240	47.78
2. Plus: Fund Balance Reserve	335,000	0.31
3. Less:		
Tax Related Items	680,000	
Non-Tax Revenues	19,473,260	
App. Of Fund Balance	-	
Total Other Revenues	20,153,260	18.24
Amount to Raise by Taxes (current levy)	\$ 32,969,980	29.84
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	\$ 32,969,980	29.84
2. Amount of Abatement	581,000	0.53
3. Reserve for Uncollected Taxes	576,975	0.52
4. Release Reserve for Tax Appeals	(65,313)	(0.06)
5. Elderly Programs	50,000	0.05
6. Estimated Pro-rated Assessments	-	
Total Tax Warrant	\$ 34,112,642	30.88
Mill Rate Computation		
1. Tax Warrant	34,112,642	
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2. Taxable Grand List - RE & PP	1,104,769,523	30.88
Adopted Mill Rate	30.88	
Current Mill Rate	30.63	
Increase (Decrease)	0.25	
Percent Increase (Decrease)	0.81%	

Town of Mansfield
General Fund
Schedule of Estimated Changes in Fund Balance - Budgetary Basis
For the Year Ended June 30, 2018

Assigned	\$ 300,000
Unassigned	<u>5,432,065</u>
Fund Balance, July 1, 2017	\$ 5,732,065

	Original Budget	Amend.	Final Budget	Estimated Actual	Budget Comparison	
Total revenues and transfers in	\$ 53,141,876	\$ -	\$ 53,141,876	\$ 51,869,912	\$ (1,271,964)	
Appropriation of fund balance						
Total Sources	<u>53,141,876</u>	<u>-</u>	<u>53,141,876</u>	<u>51,869,912</u>	<u>(1,271,964)</u>	
Total expenditures and transfers:						
Town	18,547,085		18,547,085	18,440,105	(106,980)	
Mansfield Board of Education	23,460,160		23,460,160	23,352,936	(107,224)	
Contribution to Region #19	10,916,231		10,916,231	10,916,231	-	
Total expenditures	<u>52,923,476</u>	<u>-</u>	<u>52,923,476</u>	<u>52,709,272</u>	<u>(214,204)</u>	
Budgetary results	<u>\$ 218,400</u>	<u>\$ -</u>	<u>\$ 218,400</u>	<u>\$ (839,360)</u>	<u>\$ (839,360)</u>	<u>(839,360)</u>
Fund balance, June 30, 2018						<u>\$ 4,892,705</u>
Fund balance:						
Assigned						\$ 169,375
Unassigned						<u>4,723,330</u>
						<u>\$ 4,892,705</u>
% of Reserve						9.3%

Town of Mansfield
Budget in Brief
Fiscal Year 2018/2019
Summary of Sources and Uses - All Funds

	General Fund	Town-Aid Fund	Capital Non-Recurring Fund	Recreation Fund	Debt Service Fund	Capital Projects Fund
REVENUES:						
Property Taxes	\$ 33,649,960					
Intergovernmental	18,612,130	419,790	205,000			227,630
Investment Income						
Charges for Services	151,750	34,000				
Other Local Revenues	706,850		300,500	2,109,670		
Bonds & Lease Purchase						
Premium Income						
TOTAL REVENUES	53,120,690	453,790	505,500	2,109,670		227,630
OTHER RESOURCES:						
Operating Transfers In	2,550		2,294,010	535,950	275,000	3,592,720
TOTAL REVENUES AND OTHER SOURCES	53,123,240	453,790	2,799,510	2,645,620	275,000	3,820,350
EXPENDITURES:						
Government Operations	1,965,630					
Public Safety	4,373,830					772,000
Public Works	3,227,610	350,000				2,600,500
Community Services	1,682,450			2,615,620		147,850
Community Development	722,280					150,000
Town-Wide Expenditures	2,958,770					
Education	34,414,600					150,000
State Assessment - TRB						
Debt Service					280,525	
TOTAL EXPENDITURES	49,345,170	350,000		2,615,620	280,525	3,820,350
OTHER USES:						
Operating Transfers Out	3,645,740		3,343,870			
TOTAL EXPENDITURES AND OTHER USES	52,990,910	350,000	3,343,870	2,615,620	280,525	3,820,350
Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses	132,330	103,790	(544,360)	30,000	(5,525)	
Fund Balance, July 1	4,892,705	48,146	648,465	111,304	35,576	(1,423,445)
Fund Balance, June 30	\$5,025,035	\$151,936	\$104,105	\$141,304	\$30,051	(\$1,423,445)
Retained Earnings Fund Balance:						
Restricted						
Restricted for Specific Projects						(1,423,445)
Unassigned	5,025,035	151,936	104,105	141,304	30,051	
Total Retained Earnings and Fund Balance, June 30	\$5,025,035	\$151,936	\$104,105	\$141,304	\$30,051	(\$1,423,445)

Note: Operating transfers in and out may not balance since some transfers are from funds not included.

Town of Mansfield
Budget in Brief
Fiscal Year 2018/2019
Summary of Sources and Uses - All Funds

	Cemetery Fund	Enterprise Funds	Internal Service Funds	Other Agencies	Total All Funds
REVENUES:					
Property Taxes					\$ 33,649,960
Intergovernmental			-	816,550	20,281,100
Investment Income	2,000	-	12,000		14,000
Charges for Services		1,896,838	1,873,040	250,280	4,205,908
Other Local Revenues	10,400		185,000	19,000	3,331,420
Bonds & Lease Purchase					
Premium Income			9,710,990		9,710,990
TOTAL REVENUES	12,400	1,896,838	11,781,030	1,085,830	71,193,378
OTHER RESOURCES:					
Operating Transfers In	20,000	252,000	-	-	6,972,230
TOTAL REVENUES AND OTHER SOURCES	32,400	2,148,838	11,781,030	1,085,830	78,165,608
EXPENDITURES:					
Government Operations					1,965,630
Public Safety					5,145,830
Public Works		2,132,561			8,310,671
Community Services	31,200			1,130,377	5,607,497
Community Development					872,280
Town-Wide Expenditures			12,315,360		15,274,130
Education					34,564,600
State Assessment - TRB					
Debt Service					280,525
TOTAL EXPENDITURES	31,200	2,132,561	12,315,360	1,130,377	72,021,163
OTHER USES:					
Operating Transfers Out			150,000		7,139,610
TOTAL EXPENDITURES AND OTHER USES	31,200	2,651,470	12,465,360	1,130,377	79,160,773
Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses	1,200	(502,632)	(684,330)	(47,547)	77,035,231
Fund Balance, July 1	276,497	13,350,764	6,276,554	590,747	24,807,313
Fund Balance, June 30	\$277,697	\$ 12,848,132	\$ 5,592,224	\$ 543,200	\$ 23,290,239
Retained Earnings		12,848,132	5,592,224		18,440,356
Fund Balance:					
Restricted	277,697			(47,547)	230,150
Restricted for Specific Projects				590,747	(832,698)
Unassigned					5,452,431
Total Retained Earnings and Fund Balance, June 30	\$277,697	\$ 12,848,132	\$ 5,592,224	\$ 543,200	\$ 23,290,239

Note: Operating transfers in and out may not balance since some transfers are from funds not included.

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:

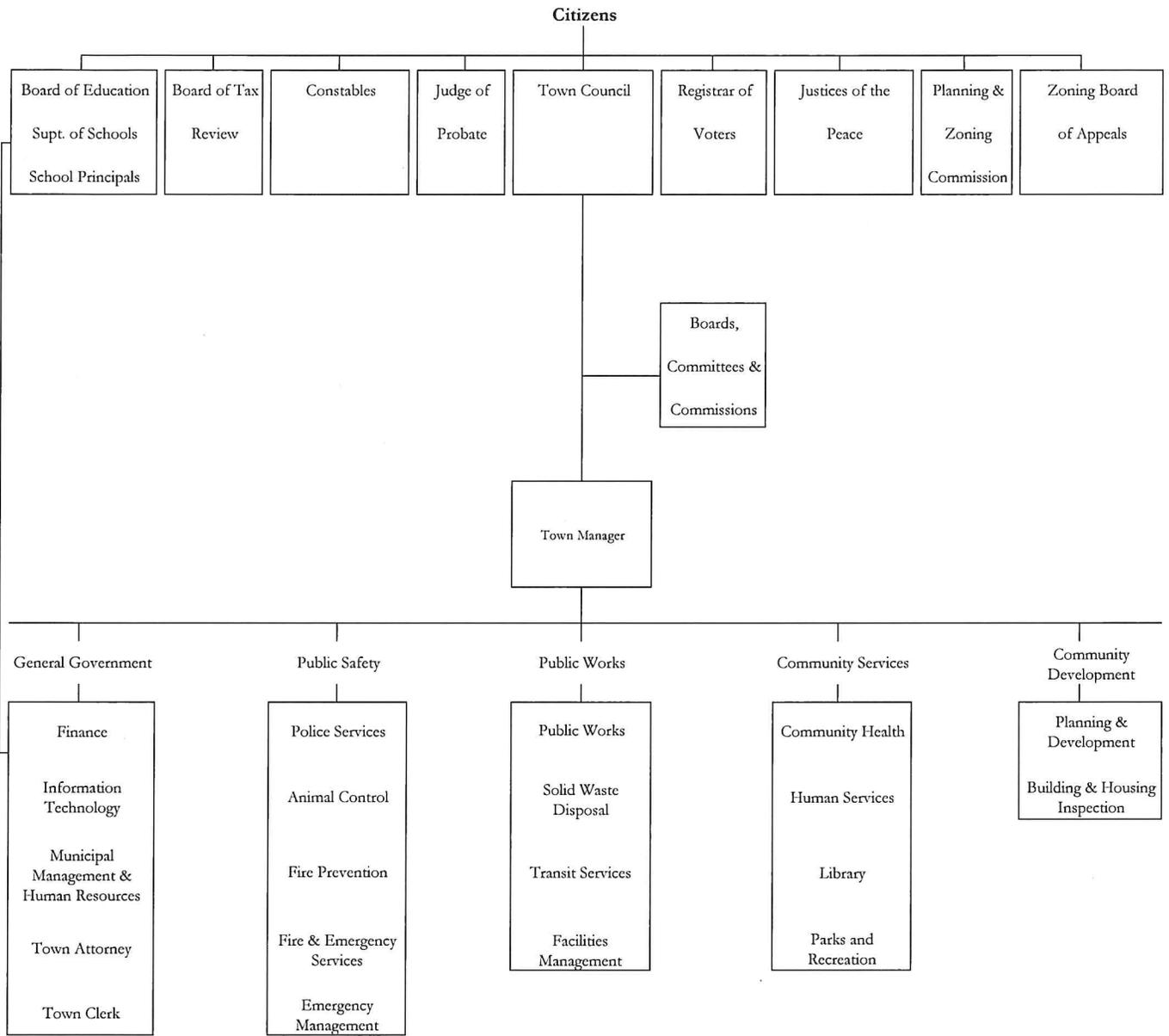
- **General Government** - Mission: To maintain a level of management excellence that will achieve the most efficient and effective use of the resources allocated to municipal government for the benefit of the citizens of the Town of Mansfield.
- **Public Safety** - Mission: To create an environment 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 2018/19			Total employees	
	General Fund	Other Funds	Total Employees	Est. 2017/18	Actual 2016/17
General Government:					
Municipal Management/HR	3.07	0.73	3.80	3.80	3.80
Town Clerk	3.00		3.00	3.00	3.00
Registrars	0.88		0.88	0.84	0.94
Finance	9.06	4.50	13.56	13.56	13.56
Information Technology	2.00	2.00	4.00	4.00	4.00
Total General Government	18.01	7.23	25.24	25.20	25.30
Public Safety:					
Police	8.80		8.80	8.80	8.80
Animal Control	1.78		1.78	1.78	1.78
Fire Marshal/Emerg. Mgmt	2.50		2.50	2.50	2.50
Fire & Emergency Services	20.43	0.45	20.88	20.88	20.06
Total Public Safety	33.51	0.45	33.96	33.96	33.14
Public Works:					
Public Works	25.42	2.00	27.42	27.42	27.06
Facilities Management	6.89	1.85	8.74	8.74	8.74
Total Public Works	32.31	3.85	36.16	36.16	35.80
Community Services:					
Human Services	10.72	0.48	11.20	11.20	11.20
Library	10.37	1.04	11.41	11.41	11.41
Parks and Recreation		38.15	38.15	34.76	38.16
Total Community Services	21.09	39.67	60.76	57.37	60.77
Community Development:					
Building & Housing Inspection	5.11		5.11	5.11	5.05
Planning & Development	3.43		3.43	3.43	3.43
Total Comm. Development	8.54		8.54	8.54	8.48
Total Town Personnel	113.46	51.20	164.66	161.23	163.49

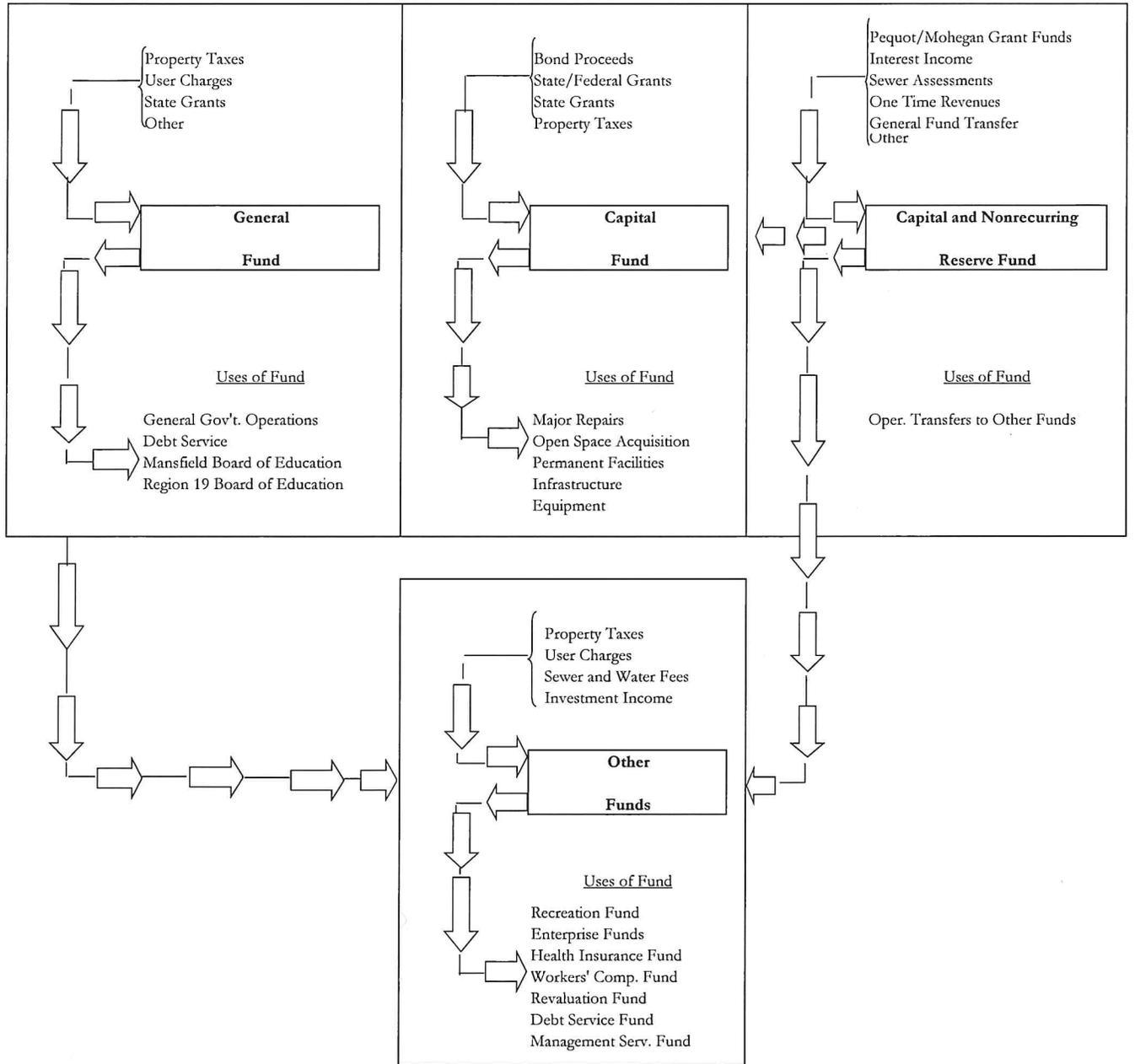
**Town of Mansfield
Town and School Personnel by Department
Full Time Equivalent Positions**

Department	Budget 2018/19			Total employees	
	General Fund	Other Funds	Total Employees	Est. 2017/18	Actual 2016/17
Schools:					
Classroom Instruction	111.80		111.80	114.80	121.25
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	56.62		56.62	56.62	62.62
Secretaries/Singletons	16.30		16.30	16.30	16.30
Maintenance	13.75	9.50	23.25	23.25	22.73
Nurses	4.00		4.00	4.00	4.00
Library and Media	6.60		6.60	6.60	6.60
Total School Personnel	219.07	9.50	228.57	231.57	243.50
Total Paid Personnel	332.53	60.70	393.23	392.80	406.99

The General Government budget has a reduction of one full time position in Police. The Municipal Officer position that was adopted in 17/18 was not filled and has been removed for the 18/19 fiscal year.

The Mansfield Board of Education budget has a reduction of three full time Certified positions. This is due to the decline in student enrollment.

**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.

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.

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 and the Storrs Center Parking garage are accounted for in this fund.

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 and related supplies 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.

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

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.



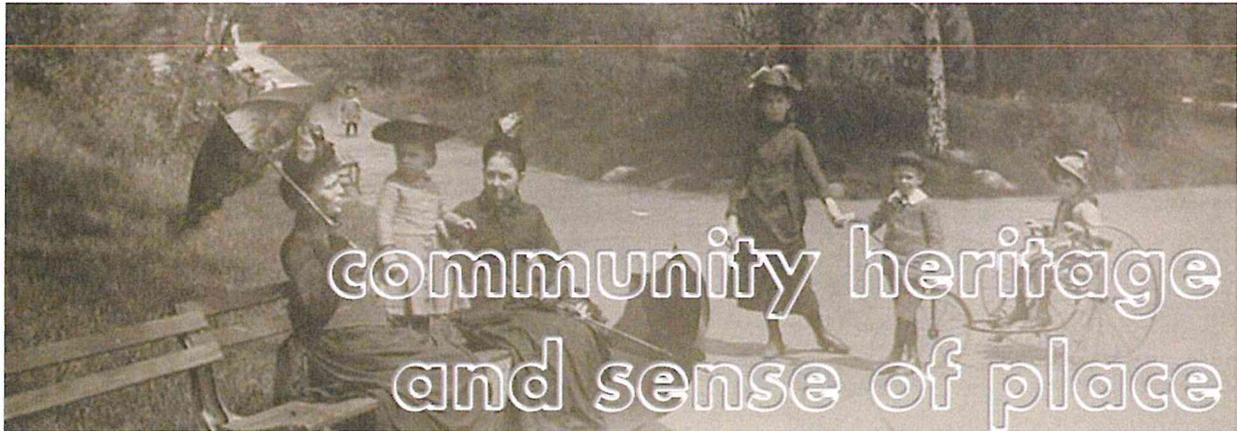
The following goals focus on conservation and enhancement of Mansfield's natural resources while adapting to a changing climate:

- 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 – 2016-2017 (to be updated at a later date)

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.

Fiscal Performance Goals

The Fiscal Performance Goals adopted by the Town Council on March 9, 1987 as amended November 25, 1996 represent an effort to establish written policies for guiding the Town's financial management practices. These goals are not intended in any way to limit the authority of the 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 will not restrict the Town Council's ability and responsibility to respond to emergency or service delivery needs above or beyond the suggested limitations herein established.

1. Financial Reporting Performance Goals

- a. A policy of full and open disclosure of all financial activity will be adhered to.
- b. Records will be maintained on a basis consistent with accepted municipal accounting standards.
- c. 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.
- d. The Comprehensive Annual Financial Report will be prepared in conformity with generally accepted governmental accounting principles and financial reporting practices.
- e. An independent public accounting firm will be employed to perform an annual audit of all Funds, Authorities, Agencies and Grant Programs, and the annual audited report will be made available to the general public, bond and financial consultants, and other interested citizens and organizations. The audit will be completed and submitted to a Town Council within one hundred fifty (150) days of the close of the Town's fiscal year.

2. Reserve Performance Goals

- a. A contingency account will be established annually in the operating budget to:
 - 1) provide for settlement of pending labor contract negotiations;
 - 2) provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature;
 - 3) permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies;
 - 4) provide the local match for public or private grants;
 - 5) meet unexpected small increases in service delivery costs.
- b. 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 (.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.

3. Investment Performance Goals

- a. A cash flow analysis of all funds will be developed on a regular basis. Collections, deposits and disbursement of all funds will be scheduled in a way as to ensure maximum cash availability.

Fiscal Performance Goals (continued)

- b. Where permitted by law, cash from separate funds and sources will be pooled to maximize investment yields. Interest will be credited to the General Fund except where prohibited by law or where the source of the cash is from an individual or corporation to insure performance. Interest will be credited to the Capital and Nonrecurring Expenditure Fund (CNR) on cash held in the CNR Fund and the Capital Fund. The interest income will be used for future capital projects or debt service.
- c. Investment policy will be consistent with State law and will provide for security of principal as well as needed liquidity.

4. Operating Expenditures Performance Goals

- a. 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.
- b. All current operation and maintenance expenses will be paid from the current revenue sources.
- c. The operating budget will provide for the adequate maintenance of capital assets and equipment.
- d. The budget will provide for adequate funding of all employee benefit programs and retirement systems.
- e. 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.
- f. A system of regular monthly fiscal reports comparing actual revenues and expenditures to budgeted amounts will be prepared and maintained.
- g. 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.
- h. Delivery of services by other public and private organizations will be encouraged whenever and wherever greater efficiency and effectiveness can be expected. Technology and productivity advancements that will help reduce or avoid increasing personnel costs as a proportion of the total budget, to use available resources more productively and creatively, and to avoid duplication of effort and resources.
- i. 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 unanticipated one-time revenues.

5. Revenue Performance Goals

- a. A diversified and stable revenue system will be maintained as protection from short-run fluctuations.
- b. Annual revenues will be estimated on an objective and reasonable basis. The Town Manager will develop a method to project revenues on a multi-year basis.
- c. One-time or special purpose revenues will be used only for capital expenditures or for expenditures required by the revenue and not to subsidize recurring personnel, operation or maintenance costs.

Fiscal Performance Goals (continued)

- d. All user charges and fees will be annually re-evaluated at a level related to the cost of providing the services.
- e. 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.

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)

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

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

Provisions

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

1. Committed Fund Balance

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

2. Assigned Fund Balance

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

3. Unassigned Fund Balance

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

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

Debt Management Policy (Adopted 3/13/2017)

Policy Purpose

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

Objective

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

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

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

General Policy

1. *Borrowing authority* -- the Town shall have the power to incur indebtedness in accordance with the Town Charter, Section C407. The Council, after approval of consecutive actions of the Council and a Town meeting, may authorize, in any one fiscal year, the issuance of bonds and borrowing in anticipation of bonds in an aggregate amount not to exceed 1% of the annual budget. The authorization, in any one fiscal year, of the issuance of bonds and borrowing in anticipation of bonds in an amount exceeding 1% of the annual budget may be approved by consecutive favorable action of the Council and a referendum of the voters of the Town if the favorable vote is at least 15% of the voters on the registry list.
2. *Types of permissible debt* -- whenever possible, the Town will first attempt to fund capital projects with state and federal grants or other revenues. When such funds are insufficient, the Town may use dedicated revenues from Special Revenue Funds, development fees, and capital and non-recurring expenditure or general fund revenues to fund projects. If these are not appropriated, the Town will use bond financing. General obligation bonds will be issued to finance traditional public improvements. Revenue or limited obligation bonds may be used within statutory parameters to finance those special projects or programs which directly

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

support the Town's long-term economic development or housing interests or which service a limited constituency and are clearly self-supporting.

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

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

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

3. *Purpose of debt* – the town will confine long-term borrowing to capital improvements or projects that cannot be financed with current revenues. The Town will not fund current operations from the proceeds of borrowed funds. Whenever appropriate the beneficiaries of a project or service will pay for it. For example, if a project is a general function of government that benefits the entire community, such as a school or library, the project will be paid for with general tax revenues or financed with general obligation bonds. Projects benefiting specific users, such as water and sewer facilities, will be issued as general obligation bonds by the Town, using its full faith and credit pledge. The revenues will be derived from user fees or charges and targeted taxes and assessments will be used to offset the general obligation debt service.
4. *Refunding debt* -- the Town will continually monitor its outstanding debt in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized. The target threshold for net present value savings should be a minimum of 2%.
5. *Interest rates* -- the Town will attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the Town should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement. Town Council approval is needed to issue

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

variable rate debt. The Town will plan and schedule bond sales to obtain a true interest cost at or below levels for comparable debt.

6. *Planning and structuring each bond sale* -- balanced consideration should be given to each of the following objectives: a) provide cash in advance to meet project expenses; b) retire debt in the shortest period of time which is fiscally prudent; c) finance projects for a period commensurate with the useful life of the asset; d) schedule new debt to coincide with the retirement of past debt to lessen the impact upon the mill rate; and e) minimize the impact of debt service payments on annual cash flow. Moreover, whenever possible, projects with an estimated cost of less than \$100,000 shall not be financed with long-term debt.
7. *Federal regulations* -- the Town will a) adhere to the requirements of Rule 15c2-12(b)(5), promulgated by the Securities and Exchange Commission when issuing bonds and will provide to the Municipal Security Rule Making Board's Electronic Municipal Market Access website "EMMA", annual financial information and operating data and timely notices of material events with respect to the bonds; b) comply with and keep current with all Federal regulations for tax-exempt bonds, and c) comply with arbitrage regulations of the Internal Revenue Code of 1986, Section 148.

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

8. *Bond structure:*

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

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

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

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

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 annually when published by the State of Connecticut Office of Policy and Management or other recognized published medians.

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

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

Policy Purpose

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

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

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

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

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

Capital Improvement Program Guidelines

1. The Town's CIP is a comprehensive multi-year capital plan that identifies and prioritizes expected needs based on the Town's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.
2. Each year the Town Manager and Finance Director will develop a five-year CIP for capital improvements which will be reviewed and/or revised by the Town Council. The first year of the five-year CIP will be adopted annually by the Town Council as the Capital Budget. The CIP shall include those projects that will preserve and provide, in the most efficient manner, the infrastructure necessary to achieve the highest level of public services and quality of life possible within the available financial resources.

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

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

Capital Planning Guidelines

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

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

- i. ***Capitalized Projects*** defined as any project, resulting in or contributing to the acquisition of, or addition to, a capital asset with an anticipated cost equal to or exceeding ten thousand dollars (\$10,000) for equipment purchases, twenty thousand dollars (\$20,000) for buildings and improvements, and one hundred thousand dollars (\$100,000) for infrastructure improvements and with an anticipated useful life equal to or exceeding five (5) years for equipment purchases, and ten (10) years for buildings, improvements and infrastructure. This definition includes but is not limited to capital projects undertaken to:
 1. Acquire new or expand existing physical facilities or infrastructure, including preliminary design and related professional services.

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

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. 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?

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

- d. Does this project support economic and community development?
- e. Would this project be considered a service improvement?
- f. Will this project have an operating budget impact?
- g. Will this project meet a local/citizen request for service?

Capital Project Financing Guidelines

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

1. *Definition of pay-as-you-go financing* – Refers to the use of current financial resources to fund capital projects, including current revenues, fund balances, grants and donations.
2. *Definition of pay-as-you-use financing* – Refers to the issuance of various debt instruments to fund capital projects. In considering which funding method to utilize for particular projects, the Town shall strive to match benefit streams to cost streams as closely as possible over the anticipated useful life of the project.
3. *Minimize the reliance on long-term debt* – Whenever possible, capital costs should be financed by a means other than borrowing. Borrowing should be limited to infrastructure or facility improvement projects with an estimated life expectancy of at least 15 years and a cost of at least \$250,000. In addition to soliciting outside grant funding, the Town should utilize pay-as-you-go methods such as regular contributions from the General Fund, funds in the Capital and Non-recurring Fund (CNR), and down-payments from operating funds.
4. *Capital financing strategy* – the Town Manager and Director of Finance will project the future impact of financing capital projects in accordance with the Town’s Charter (Section C407).
5. *Maintenance scheduling* – the Town intends to set aside sufficient current revenues to finance ongoing maintenance needs and to provide periodic replacement and renewal consistent with its philosophy of keeping its capital facilities and infrastructure systems in good repair, to maximize a capital asset’s useful life and to avoid unnecessary borrowing. It is the Town’s policy to develop master plans for scheduling this maintenance.
6. *Credit ratings* – the Town will, at all times, manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
7. *Capital Non-recurring* – The CNR Fund was established to allow more flexibility and to serve as a future source of pay-as-you-go financing of capital projects. The CNR Fund is an integral part of the Town’s capital financing strategy. The Town seeks to grow the fund to a level deemed sufficient to fully fund recurring expenditures for replacing capital equipment

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

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 SUMMARIES

Town of Mansfield
Revenue Budget Summary by Department

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
15100 Town Clerk	298,705	233,970	259,900	244,900	10,930	4.67%
16000 Finance	42,412,394	43,512,846	42,751,478	42,717,730	(795,116)	(1.83%)
16600 IT	2,550	2,550	2,550	2,550	-	
Total General Govt.	42,713,649	43,749,366	43,013,928	42,965,180	(784,186)	(1.79%)
21200 Police Services	88,280	54,050	54,050	44,050	(10,000)	(18.50%)
21300 Animal Control	1,754	1,920	1,920	1,920	-	
22101 Fire Prevention	29,291	15,200	28,200	17,200	2,000	13.16%
23100 Emergency Mgmt	12,887	12,700	12,877	12,700	-	
Total Public Safety	132,212	83,870	97,047	75,870	(8,000)	(9.54%)
30000 Public Works	20,993	20,680	20,680	22,400	1,720	8.32%
30900 Facilities Mgmt	2,890	4,890	4,890	4,890	-	
Total Public Works	23,883	25,570	25,570	27,290	1,720	6.73%
42100 Human Services	50				-	
43100 Library Services	25,462	21,010	21,010	12,180	(8,830)	(42.03%)
Total Comm. Services	25,512	21,010	21,010	12,180	(8,830)	(42.03%)
30800 Building & Housing	352,792	330,090	340,195	330,090	-	
51100 Planning & Devlp	31,489	37,550	13,800	37,350	(200)	(0.53%)
Total Comm. Devlp.	384,281	367,640	353,995	367,440	(200)	(0.05%)
60001 Education	9,960,464	8,894,420	8,623,717	9,675,280	780,860	8.78%
Total Education	9,960,464	8,894,420	8,623,717	9,675,280	780,860	8.78%
Total General Fund	53,240,001	53,141,876	52,135,267	53,123,240	(18,636)	(0.04%)

**Town of Mansfield
Revenue Summary by Object**

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
40101 Current Year Levy	28,638,230	29,751,866	29,751,866	30,174,960	423,094	1.42%
40102 Prior Year Levy	172,350	200,000	200,000	200,000	-	
40103 Interest & Lien Fees	186,410	140,000	140,000	140,000	-	
40104 MV Supplement	322,717	255,000	300,000	300,000	45,000	17.65%
40105 Susp. Coll. Taxes - Trnsc.	11,753	6,000	8,000	8,000	2,000	33.33%
40106 Susp. Coll. Int. - Trnsc.	9,408	4,000	7,000	7,000	3,000	75.00%
40109 Collection Fees	34,613	25,000	25,000	25,000	-	
40110 CY Levy-Storrs Ctr	3,144,643	3,472,330	3,472,330	3,376,000	(96,330)	(2.77%)
40111 CY Levy-SC Abate.	(671,000)	(606,000)	(606,000)	(581,000)	25,000	(4.13%)
40115 Private Hospital Levy	-	39,030	-	-	(39,030)	(100.00%)
Total Taxes & Related	31,849,124	33,287,226	33,298,196	33,649,960	362,734	1.09%

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 reflect an increase based on historical actual receipts. The current year levy reflects a significant increase due to the reduction in State Aid. The Motor Vehicle Supplement tax budget has been increased to reflect historical trends.

Town of Mansfield

The adopted and amended Town of Mansfield's net general fund expenditures for fiscal year 2018/19 totals \$41,833,800 of that amount, \$21,680,540 will come from the current tax levy, \$680,000 from tax related items as listed above and \$19,473,260 from non-tax revenues. The adopted and amended 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
Adopted & Amended Budget			
Mansfield School Board	\$ 23,460,160		
Town General Government	18,373,640		
Assmnt. For State Teacher's Retirement			
Total Expenditure Budgets		\$ 41,833,800	37.87
Plus: Fund Balance Reserve		335,000	0.30
Less: Tax Related Items	680,000		
Non-Tax Revenues	19,473,260		
App. Of Fund Balance	-		
Total Other Revenues		20,153,260	18.24
Amount to Raise by Taxes (current levy)		\$ 22,015,540	19.93

Tax Warrant Computation

Amount to Raise by Taxes (current levy)		\$ 22,015,540	19.93
Amount of Abatement		581,000	0.53
Reserve for Uncollected Taxes		576,975	0.52
Release Reserve for Tax Appeals		(65,313)	(0.06)
Elderly Programs		50,000	0.05
Estimated Pro-rated Assessments			
Tax Warrant		\$ 23,158,202	20.96

Mill Rate Computation

Tax Warrant	23,158,202	=	20.96
-----	-----		
Taxable Grand List	1,104,769,523		

**Town of Mansfield
Revenue Summary by Object**

Region 19

The adopted proportionate share of Region 19 school expenditures to be raised by taxes from the Town of Mansfield is \$10,954,440.

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.

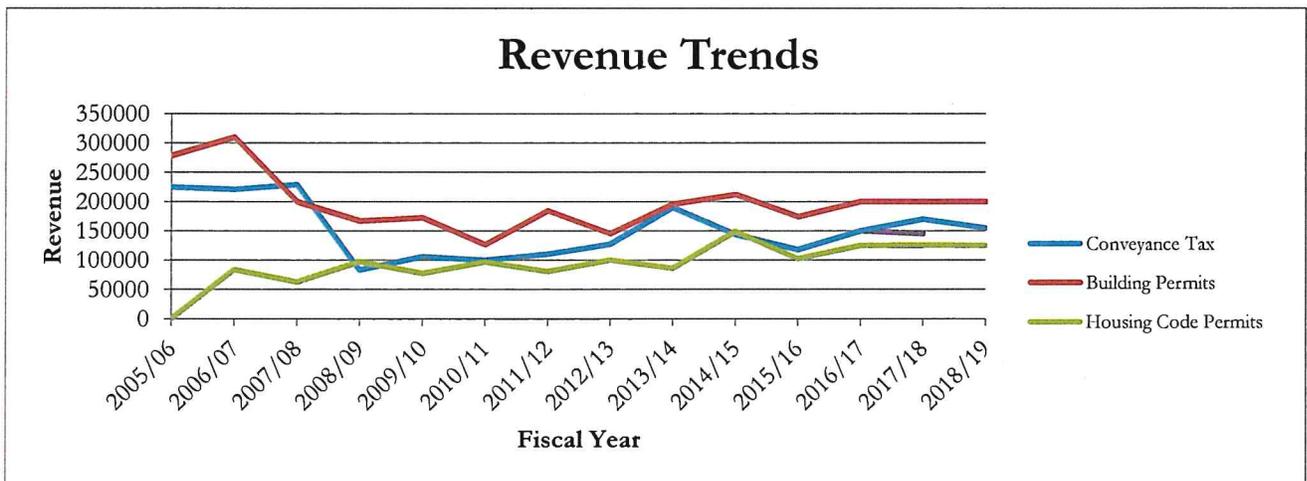
Once the Regional School District has adopted a budget and the Regional School Board has calculated the proportionate share of each member town, those actions cannot be undone by any legislative or executive action of the member towns. The authority of the Regional School District is complete and the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

Region 19		Dollars	Eq. Mill
Amount to Raise by Taxation			
Adopted Proportionate Share			
Region 19 School Board	10,954,440		
Tax Warrant Computation			
Amount to Raise by Taxes (current levy)		10,954,440	9.91
Adjustments			
Tax Warrant		\$10,954,440	9.91
Mill Rate Computation			
Tax Warrant	10,954,440		
Taxable Grand List	1,104,769,523	=	9.92

**Town of Mansfield
Revenue Summary by Object**

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
40201 Misc Licenses & Permits	3,111	2,970	2,800	2,800	(170)	(5.72%)
40202 Sport Licenses	173	200	200	200	-	
40203 Dog Licenses	10,100	8,000	9,100	9,100	1,100	13.75%
40204 Conveyance Tax	199,201	145,000	170,000	155,000	10,000	6.90%
40210 Subdivision Permits	3,550	2,000	500	2,000	-	
40211 Zoning/Special Permits	12,470	15,000	10,000	15,000	-	
40212 Zba Applications	800	1,000	400	800	(200)	(20.00%)
40214 Iwa Permits	5,490	4,000	2,500	4,000	-	
40224 Road Permits	1,150	1,500	1,500	1,500	-	
40230 Building Permits	167,327	200,000	200,000	200,000	-	
40231 Adm Cost Reimb-permits	346	200	300	200	-	
40232 Housing Permits	166,385	125,000	125,550	125,000	-	
40233 Housing Penalties	200	500			(500)	(100.00%)
40234 Landlord Registrations	2,600	1,000	1,015	1,000	-	
Total Licenses and Permits	572,903	506,370	523,865	516,600	10,230	2.02%

Conveyance taxes and building fees are the two largest items in this category. Based on the current year building and property sales activity, a slight increase in conveyance tax, zoning permits and appeal applications revenue is anticipated.



Town of Mansfield
Revenue Summary by Object

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
40352 Pymt In Lieu Of Taxes	4,578				-	
40357 Social Serv Block Grant					-	
Total Fed. Support Gov	4,578				-	%

Mansfield had been receiving a nominal Payment in Lieu of Taxes for the Mansfield Hollow Dam flood control area. This payment was eliminated by the State. The Town also received federal pass through grants for Child and Youth Services, a Social Services block grant for counseling. This grant was eliminated in FY 2016/17.

Town of Mansfield
Revenue Summary by Object

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
40401 Educ. Assistance	9,960,464	6,224,060	8,623,717	9,675,280	3,451,220	55.45%
40414 Special Education Grant		2,918,760			(2,918,760)	(100.00%)
40416 SpEd Grant Pass-Thru-R19		(198,200)		-	198,200	100.00%
40417 SpEd Grant Pass-Thru-MBOE		(50,200)		-	50,200	100.00%
Total State Support Education	9,960,464	8,894,420	8,623,717	9,675,280	780,860	8.78%

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

State Aid for education as as adjusted by the Legislature reflects an increase of \$780,860 over the Town's FY 17/18 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. This budget reflects the adopted adjustments to the State FY 18/19 budget and therefore, reflects an overall increase of \$780,860 in State support for education.

Town of Mansfield
Revenue Summary by Object

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
40450 State Support - Town		200	200	200	-	
40451 Pilot - State Property	7,131,699	6,676,330	5,094,973	5,566,520	(1,109,810)	(16.62%)
40452 Pilot- Select Payment	2,516,331	2,630,450	2,516,331	2,630,450	-	
40454 Circuit Crt-parking Fines	1,950	500	500	500	-	
40455 Circuit Breaker	46,608	48,000	48,000	48,000	-	
40457 Library - Connecticard	11,934	8,860	8,860		(8,860)	(100.00%)
40462 Disability Exempt Reimb	1,032	1,200	1,200	1,000	(200)	(16.67%)
40465 Emerg Mgmt Perf. Grant	12,887	12,700	12,877	12,700	-	
40469 Veterans Reimb	7,024	7,190	7,190	7,200	10	0.14%
40470 State Revenue Sharing	525,280	756,130			(756,130)	(100.00%)
40471 Municipal Stablization Gr:			1,626,768	661,280	661,280	100.00%
40485 State Support - Other	6,841				-	
40494 Judicial Revenue Dstrbtn	8,600	12,000	12,000	9,000	(3,000)	(25.00%)
40496 Pilot-Holinko Estates	10,000		2,500		-	
40551 Pilot - Senior Housing	20,136				-	
Total State Support Gov	10,300,322	10,153,560	9,331,399	8,936,850	(1,216,710)	(11.98%)

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. While Mansfield's share of the Select PILOT grant remains stable, the Town is losing \$1,109,810 in the base PILOT grant.

The property tax relief programs (circuit breaker, tax relief – elderly, disabled and veterans’ reimbursement grants) were included in the State’s budget and are reflected here. The Library Connecticard program has been discontinued and the budget reflects the \$8,860 loss in aid.

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 has been reduced for Mansfield by \$661,280. 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 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
40605 Region 19 Financial Serv	99,430				-	
40606 Health District Services	27,844				-	
40610 Recording	57,527	55,000	55,000	55,000	-	
40611 Copies Of Records	13,170	12,320	12,320	12,320	-	
40612 Vital Statistics	15,971	12,000	12,000	12,000	-	
40613 Sale of Maps/Regs	836				-	
40620 Police Service	48,204	30,000	30,000	20,000	(10,000)	(33.33%)
40622 Redemption/Release Fees	1,365	1,000	1,000	1,000	-	
40625 Animal Adoption Fees	355	900	900	900	-	
40640 Lost Dmgd Bks/Materials	1,507	1,320	1,320	1,400	80	6.06%
40641 Fines on Overdue Books	9,229	8,130	8,130	8,500	370	4.55%
40644 Parking Plan Review Fee	2,110	500	700	500	-	
40650 Blue Prints	10	200	200	200	-	
40663 Zoning Regulations	93	150	100	150	-	
40671 Day Care Grounds Maint	12,580	12,580	12,580	14,300	1,720	13.67%
40674 Charge for Services	7,345	6,100	6,100	5,700	(400)	(6.56%)
40678 Celeron Square Bikepath Mnt	2,700	2,700	2,700	2,700	-	
40683 Sale of Merchandise		100	100	80	(20)	(20.00%)
40684 Cash Overage/Shortage	20				-	
40699 Fire Safety Code Fees	29,051	15,000	28,000	17,000	2,000	13.33%
Total Charge for Services	329,347	158,000	171,150	151,750	(6,250)	(3.96%)

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 decrease 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 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
40702 Parking Tickets - Town	512	4,500	4,500	4,500	-	
40705 Town Parking Fines-SC	11,264				-	
40710 Building Fines					-	
40711 Landlord Reg Penalty		90	90	90	-	
40713 Nuisance Ordinance	21,405	15,000	15,000	15,000	-	
40714 Littering Ordinance	90				-	
40715 Ord Violation Penalty	13,759	2,500	12,340	3,000	500	20.00%
40716 Noise Ordinance Violation					-	
40717 Poss Alcohol Ordinance	2,970	2,250	2,250	2,250	-	
40718 Open Liquor Cont Ordin	1,870	1,800	1,800	1,800	-	
40718 Open Liquor Cont Ordin	15				-	
40723 Citations and Fines	300	200		200	-	
Total Fines and Forfeitures	52,185	26,340	35,980	26,840	500	1.90%

Parking ticket revenue is received for illegally parked vehicles. Fines for violation of the Possession of Alcohol Ordinance and the Open Liquor Container Ordinance are reflecting adjustments based on current year activity and results from additional party patrols related to community policing activities.

Town of Mansfield
Revenue Summary by Object

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
40804 Rent - Historical Soc		2,000	2,000	2,000	-	
40807 Rent - Town Hall	100				-	
40808 Rent - Senior Center		100	100	100	-	
40817 Telecom Services Pymt	40,225	41,000	41,000	41,000	-	
40820 Interest Income	106,245	50,000	100,000	100,000	50,000	100.00%
40824 Sale Of Supplies	9	20	20	20	-	
40825 Rent - R19 Maintenance	2,790	2,790	2,790	2,790	-	
40890 Other	10,719	2,500	2,500	2,500	-	
40895 Consultant Fee Reimb	8,440	15,000		15,000	-	
Total Miscellaneous	168,528	113,410	148,410	163,410	50,000	44.09%

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 2018/19 based on current interest rates and principal balances, we anticipate interest income of \$100,000.

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**

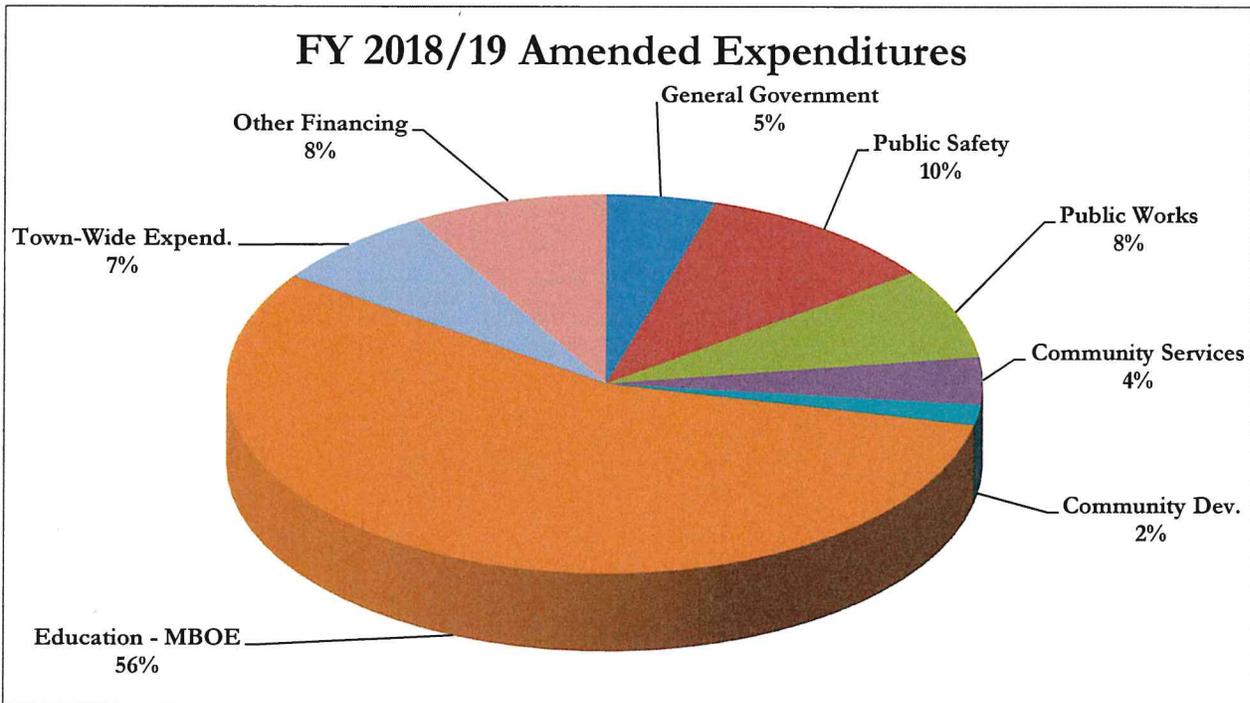
Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
40928 School Cafeteria	2,500	2,550	2,550	2,550		
Total Operating Transf	2,500	2,550	2,550	2,550		

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 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
General Government	\$ 1,712,045	\$ 1,906,140	\$ 1,891,970	\$ 1,940,630	\$ 34,490	1.81%
Public Safety	3,819,932	4,223,420	4,183,082	4,340,620	117,200	2.78%
Public Works	3,129,807	3,215,870	3,221,960	3,227,610	11,740	0.37%
Community Services	1,587,446	1,643,370	1,643,370	1,682,050	38,680	2.35%
Community Dev.	602,031	722,930	706,580	733,180	10,250	1.42%
Education - MBOE	22,980,085	23,460,160	23,352,936	23,460,160		
Town-Wide Expend.	3,234,903	2,982,305	2,833,303	2,944,800	(37,505)	(1.26%)
Other Financing	4,231,240	3,686,780	3,946,280	3,504,750	(182,030)	(4.94%)
State Assessment - TRB		166,270		-	(166,270)	(100.00%)
Total General Fund - T	\$ 41,297,489	\$ 42,007,245	\$ 41,779,481	\$ 41,833,800	(173,445)	(0.41%)



Town of Mansfield
Expenditure Budget Summary by Department

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
11100 Legislative	100,968	130,600	130,780	103,930	(26,670)	(20.42%)
12200 Mun Mgmt/HR	366,873	238,100	231,280	311,530	73,430	30.84%
13100 Town Attorney	79,168	85,000	90,600	85,000	-	
13200 Probate	8,239	8,870	8,870	8,870	-	
15100 Town Clerk	229,851	225,900	226,825	205,420	(20,480)	(9.07%)
15200 Registrars/Elections	76,472	63,940	63,940	66,220	2,280	3.57%
16000 Finance	839,092	946,530	944,565	945,210	(1,320)	(0.14%)
16600 Information Techno.	11,382	207,200	195,110	214,450	7,250	3.50%
Total Gen. Gov't	1,712,045	1,906,140	1,891,970	1,940,630	34,490	1.81%
21200 Police Services	1,580,685	1,715,440	1,715,440	1,766,760	51,320	2.99%
21300 Animal Control	91,507	104,450	104,450	110,860	6,410	6.14%
22101 Fire Prevention	149,256	192,740	192,740	202,580	9,840	5.11%
22160 Fire & Emg Services	1,938,898	2,141,360	2,100,770	2,190,390	49,030	2.29%
23100 Emergency Mgmt	59,586	69,430	69,682	70,030	600	0.86%
Total Public Safety	3,819,932	4,223,420	4,183,082	4,340,620	117,200	2.78%
30000 Public Works	2,242,819	2,291,540	2,296,060	2,304,700	13,160	0.57%
30900 Facilities Mgmt	886,988	924,330	925,900	922,910	(1,420)	(0.15%)
Total Public Works	3,129,807	3,215,870	3,221,960	3,227,610	11,740	0.37%
41200 Health Regs & Inspe	135,470	138,590	138,590	137,900	(690)	(0.50%)
42100 Human Services	665,592	715,390	715,390	745,750	30,360	4.24%
43100 Library Services	740,584	743,690	743,690	753,100	9,410	1.27%
45000 Cont.To Area Agenc	45,800	45,700	45,700	45,300	(400)	(0.88%)
Total Comm. Services	1,587,446	1,643,370	1,643,370	1,682,050	38,680	2.35%
30800 Building & Housing	284,942	375,770	368,660	373,760	(2,010)	(0.53%)
51100 Planning & Dev	312,926	340,760	331,520	355,120	14,360	4.21%
58000 Boards & Comm	4,163	6,400	6,400	4,300	(2,100)	(32.81%)
Total Comm. Dev.	602,031	722,930	706,580	733,180	10,250	1.42%

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
71000 Employee Benefits	3,020,454	2,617,150	2,625,090	2,687,640	70,490	2.69%
72000 Insurance	214,449	193,190	208,213	214,160	20,970	10.85%
73000 Contingency		171,965		43,000	(128,965)	(74.99%)
Total Town-Wide Exp.	3,234,903	2,982,305	2,833,303	2,944,800	(37,505)	(1.26%)
92000 Other Fin. Uses	4,231,240	3,686,780	3,946,280	3,504,750	(182,030)	(4.94%)
Total Other Financing	4,231,240	3,686,780	3,946,280	3,504,750	(182,030)	(4.94%)
60600 Teacher's Retirement		166,270			(166,270)	(100.00%)
Total Teacher's Retiremen		166,270			(166,270)	(100.00%)
Total General Fund	18,317,404	18,547,085	18,426,545	18,373,640	(173,445)	(0.94%)

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
51001 Classroom Instructio	-	138,460	138,460	138,460	-	
51027 Youth Service Burea	(15,780)	(15,780)	(15,780)	(15,780)	-	
Total Cert Wages	(15,780)	122,680	122,680	122,680	-	
51103 Maintenance Person	229,278	249,240	249,240	257,670	8,430	3.38%
51111 Other Salaries	1,147	1,000	1,000	1,000	-	
51113 Substitutes - Mainte	46	2,440	2,440	2,440	-	
51117 Temporary	75				-	
51118 Temporary - Student	617	1,500	1,500	1,500	-	
51120 Overtime - Straight T	3,247	2,300	2,770	2,300	-	
51121 Overtime - Double T	1,689	1,000	2,100	1,000	-	
51122 Overtime - Time An	18,209	14,000	14,000	14,000	-	
51131 Custodian-Full Time	87,971	88,190	88,190	80,390	(7,800)	(8.84%)
51132 Custodian-Part-Time	33,634	30,280	30,280	30,880	600	1.98%
51133 Custodian-Substitute	669	4,910	4,910	1,000	(3,910)	(79.63%)
51134 Custodian-Overtime	1,492	940	940	1,000	60	6.38%
51135 Custodian-Overtime	8,222	5,720	5,720	10,520	4,800	83.92%
51136 Custodian-Overtime	3,334	2,160	2,160	2,000	(160)	(7.41%)
Total Noncertif.	389,630	403,680	405,250	405,700	2,020	0.50%
51029 TVCCA Senior Servi	(2,580)	(2,580)	(2,580)	(2,580)	-	
51046 Ambulance Services	(31,110)	(28,550)	(28,550)	(28,960)	(410)	1.44%
51054 Transportation Gran	(13,620)	(12,620)	(12,620)	(12,360)	260	(2.06%)
51055 MCC Custodial Serv	(157,500)	(163,800)	(163,800)	(170,100)	(6,300)	3.85%
51201 Regular Payroll - CSI	1,672,206	1,804,950	1,804,950	1,829,780	24,830	1.38%
51202 Part-time (B) - CSEA	38,348	36,450	36,450	36,880	430	1.18%
51204 Overtime - 1-1/2 Tir	1,113	3,180	3,180	3,180	-	
51205 Overtime - Straight T	6,219	8,200	5,320	5,320	(2,880)	(35.12%)
51206 Overtime - Straight	1,784	8,230	4,000	4,000	(4,230)	(51.40%)
51302 Part-time (nb)	7,407	-	-	-	-	
51401 Regular	1,129,416	1,162,770	1,162,770	1,173,520	10,750	0.92%
51402 Overtime - Time An	35,623	47,700	51,260	47,700	-	
51403 Overtime - Double T	-	1,100	1,100	-	(1,100)	(100.00%)
51501 Regular	950,115	1,022,480	1,022,480	1,035,330	12,850	1.26%
51503 Part-time	167,498	256,490	256,490	261,880	5,390	2.10%
51504 Training Salaries	61,816	35,000	35,000	42,000	7,000	20.00%

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
51505 Overtime - Time An	198,629	212,790	212,790	242,640	29,850	14.03%
51508 Volunteer Incentive	78,180	78,180	78,180	78,180	-	
51601 Regular Payroll	2,047,957	2,446,960	2,446,960	2,503,550	56,590	2.31%
51602 Part-time (B)	75,162	93,040	93,040	103,470	10,430	11.21%
51603 Temporary	81,680	42,070	46,950	28,730	(13,340)	(31.71%)
51604 Elected Officials	41,178	35,030	35,030	37,310	2,280	6.51%
51605 Part-time (NB)	199,471	257,070	257,070	275,480	18,410	7.16%
51607 Overtime - Time and	74	-	-	-	-	
54998 Unalloc. Budget Red	-	71,480	-	-	-	
Total Salaries and Wage	6,589,066	7,415,620	7,345,470	7,494,950	150,810	2.03%
52001 Social Security	401,032	446,710	446,710	452,730	6,020	1.35%
52002 Workers Compensat	322,670	305,650	305,650	274,130	(31,520)	(10.31%)
52003 MERS	624,491	674,070	674,070	674,090	20	0.00%
52004 MERS/Adjustments	565	600	600	600	-	
52005 Unemployment Corr	6,215	5,000	5,000	5,000	-	
52007 Medicare	100,832	115,160	115,160	116,380	1,220	1.06%
52008 MERS/Administrati	22,750	22,760	23,660	23,660	900	3.95%
52009 Salary Related Benef	5,194	372,910	372,910	375,680	2,770	0.74%
52011 MERS - Firefighters	201,681	221,390	221,390	226,110	4,720	2.13%
Total Benefits	1,685,430	2,164,250	2,165,150	2,148,380	(15,870)	(0.73%)
52013 Soc Security Altern I	17,285	21,990	21,990	22,100	110	0.50%
52103 Town - Life Insuranc	28,038	27,830	27,830	27,830	-	
52105 Town-Medical Insur:	1,225,160	1,091,510	1,091,510	1,178,460	86,950	7.97%
52106 Employee Assist Pro	4,080	5,030	5,030	5,030	-	
52112 Long Term Disabilit	45,068	44,750	48,000	48,000	3,250	7.26%
52113 Short Term Disabilit	45,193	44,210	48,000	48,000	3,790	8.57%
Total Medical Benefits	1,364,824	1,235,320	1,242,360	1,329,420	94,100	7.62%
52202 Travel/Conference F	23,022	35,220	26,410	18,730	(16,490)	(46.82%)
52203 Membership Fees/P:	61,705	68,200	68,905	68,680	480	0.70%
52204 Uniform Maintenan	373	3,800	3,800	3,800	-	
52205 Work Clothing	16,130	15,000	15,000	15,000	-	
52206 Protective Clothing	18,894	22,400	19,400	22,400	-	
52209 Staff Development	16,472	8,800	6,500	3,000	(5,800)	(65.91%)

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
52210 Training	18,494	41,580	36,322	44,900	3,320	7.98%
52211 Uniform Allowance	8,130	9,900	9,900	10,350	450	4.55%
52212 Mileage Reimbursem	1,273	2,150	2,150	2,050	(100)	(4.65%)
52213 Meal Reimbursemen	6,446	4,350	4,350	4,300	(50)	(1.15%)
52215 Recruitment Expens	1,591	1,000	1,000	1,000	-	
52220 Vehicle Allowance				5,000	5,000	100.00%
52301 Teachers Retirement		166,270			(166,270)	(100.00%)
Total Misc Benefits	172,530	378,670	193,737	199,210	(179,460)	(47.39%)
53111 Medical Services	12,714	15,300	16,300	15,800	500	3.27%
53119 LAN/WAN Expend	11,330				-	
53120 Prof & Tech Service:	67,076	99,020	91,000	84,770	(14,250)	(14.39%)
53122 Legal Services	67,135	55,000	60,600	60,000	5,000	9.09%
53123 Veterinary Service	2,528	3,000	3,000	3,000	-	
53124 Consultants	1,580	2,600	2,600	17,100	14,500	557.69%
53125 Audit Expense	41,300	69,790	69,790	43,700	(26,090)	(37.38%)
53130 Bank Mgmt Fee	10,026	23,000	23,000	23,000	-	
53133 Drug Testing	1,718	5,500	3,750	5,500	-	
53156 HR Legal Services	12,033	30,000	30,000	25,000	(5,000)	(16.67%)
Total Prof & Tech Serv	227,440	303,210	300,040	277,870	(25,340)	(8.36%)
53201 Hazardous Waste	1,014	1,080	700	1,080	-	
53213 Refuse Collection	12,540	17,400	17,400	17,940	540	3.10%
53222 Outdoor Maint	2,155	2,300	2,300	2,300	-	
53223 MCC Bldg Mnt Srv I		(60,020)	(60,020)	(60,020)	-	
53230 Water/Sewer	18,174	29,000	29,000	28,000	(1,000)	(3.45%)
53231 Water Hydrants	23,083	35,000	35,000	43,000	8,000	22.86%
53232 Bldg Maint Service	39,646	69,550	70,050	70,050	500	0.72%
53321 Cleaning	7,000	7,450	7,450	10,500	3,050	40.94%
Total Purch Prop Servic	103,612	101,760	101,880	112,850	11,090	10.90%

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
53301 Building Repairs	23,301	39,500	39,500	39,500	-	
53302 Equipment Repair	23,119	41,830	41,880	41,880	50	0.12%
53303 Veh Repairs & Maint	43,022	60,000	50,000	60,000	-	
53304 Equip Maint Contract	3,140	2,000	2,000	2,000	-	
53308 Ambulance Repairs	27,469	20,500	20,500	20,500	-	
53314 Equipment Testing	14,410	16,980	16,980	16,980	-	
Total Repairs/Maint	134,461	180,810	170,860	180,860	50	0.03%
53707 United Services, Inc	8,000	8,000	8,000	8,000	-	
53709 Meals On Wheels	3,000	3,000	3,000	3,000	-	
53711 Sexual Assault Crisis	4,500	4,500	4,500	4,500	-	
53712 CT Legal Services	6,500	6,500	6,500	6,500	-	
53718 NECASA	400	400	400		(400)	(100.00%)
53727 CommComp & Hon	4,000	4,000	4,000	4,000	-	
53737 Holy Family Shelter	3,000	3,000	3,000	3,000	-	
53739 Veterans' Services	10,000	10,000	10,000	10,000	-	
53740 Windham Area Inter	3,000	3,000	3,000	3,000	-	
53741 Perception House	1,900	1,800	1,800	1,800	-	
53745 Windham Area No F	1,500	1,500	1,500	1,500	-	
Total Contrib to Area A	45,800	45,700	45,700	45,300	(400)	(0.88%)
53801 Gen Liability Ins	211,004	183,190	198,213	204,160	20,970	11.45%
53808 LAP Reimbursable I	9,752	10,000	10,000	10,000	-	
53812 Volunteer Disability		6,710	6,710		(6,710)	(100.00%)
Total Insurance	220,756	199,900	214,923	214,160	14,260	7.13%
53733 Eastern Highlands H	135,470	138,590	138,590	137,900	(690)	(0.50%)
53920 Vital Statistics	309	400	400	400	-	
53921 Alarm Service	62,010	56,810	44,440	44,450	(12,360)	(21.76%)
53923 Middle School Yth E		500	500	500	-	
53924 Advertising	17,465	20,650	20,450	20,810	160	0.77%
53925 Printing & Binding	28,962	25,770	25,480	26,150	380	1.47%
53926 Postage	33,089	33,050	33,050	33,000	(50)	(0.15%)
53927 Indexing & Recordir	1,562	3,900	3,550	3,200	(700)	(17.95%)
53929 System Support-Fina		79,770	76,500	79,770	-	
53933 Resident State Troop	1,387,033	1,524,300	1,524,300	1,608,400	84,100	5.52%

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
53934 Election Workers	11,883	9,200	9,200	9,000	(200)	(2.17%)
53939 Other Program Expe	8,239	8,870	8,870	8,870	-	
53940 Copier Maintenance	31,000	31,000	31,000	31,000	-	
53942 Internet		12,000	12,000	13,000	1,000	8.33%
53949 Community Events	8,601	10,000	10,000	9,000	(1,000)	(10.00%)
53950 Bonus	129	200	200	200	-	
53960 Other Purchased Ser	37,297	39,560	39,360	52,750	13,190	33.34%
53961 Microfilm & Photo S	687	700	700	700	-	
53964 Voice Communicati	102,810	101,810	101,810	101,810	-	
53965 Website Services	25				-	
53966 Cable Communicati		48,970	47,000	48,970	-	
53967 Vol Firefighters Pens	40,500	40,500	40,500	40,500	-	
53973 Resident Trooper Re	40,276	30,000	30,000	30,000	-	
53974 Resident Trooper Ov	101,299	75,000	75,000	75,000	-	
53975 System Support		109,360	109,360	113,360	4,000	3.66%
53984 Monitoring Service			11,890	11,890	11,890	100.00%
54919 Activity Expenses	1,640	2,000	2,000	500	(1,500)	(75.00%)
Total Other Purch Serv	2,050,286	2,402,910	2,396,150	2,501,130	98,220	4.09%
54102 Library Supplies	6,553	6,600	6,600	6,600	-	
54105 Art & Drafting	1,197	900	900	1,500	600	66.67%
Total Instructional Supj	7,750	7,500	7,500	8,100	600	8.00%
54214 Ref Bks & Periodical	8,225	8,260	8,160	8,360	100	1.21%
54285 Juvenile Materials	26,787	26,560	26,560	26,560	-	
54286 Adult Materials	74,724	76,730	76,730	76,730	-	
Total School/Library Bl	109,736	111,550	111,450	111,650	100	0.09%
54301 Office Supplies	22,428	27,140	25,130	24,850	(2,290)	(8.44%)
54302 Copier Supplies	2,813	3,600	3,600	3,600	-	
54303 Parks Supplies	1,066	4,000	4,000	4,000	-	
54304 Medical Supplies	21,894	23,500	23,750	23,500	-	
54308 Computer Software	6,671	15,800	14,880	15,350	(450)	(2.85%)
54310 Emergency Supplies	95	500	500	500	-	
Total Office Supplies	54,967	74,540	71,860	71,800	(2,740)	(3.68%)

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
54410 Pet Food	56	300	300	300	-	
Total Food Serv Supplie	56	300	300	300	-	
54502 Street Cleaning Supp	1,521				-	
54510 Signs & Signals	7,221	9,000	9,000		(9,000)	(100.00%)
54512 Supplies & Materials				58,850	58,850	100.00%
Total Land/Rd Maint S	8,742	9,000	9,000	58,850	49,850	553.89%
54601 Gasoline - Unleaded	66,000	66,000	66,000	66,000	-	
54602 Diesel Fuel	68,000	68,000	68,000	65,000	(3,000)	(4.41%)
54603 Fuel Oil	57,000	50,000	50,000	40,000	(10,000)	(20.00%)
54604 Electric	130,000	130,000	130,000	133,000	3,000	2.31%
54605 Propane	7,259	10,000	10,000	16,000	6,000	60.00%
54606 Natural Gas	30,000	30,000	30,000	31,000	1,000	3.33%
54607 Street Lighting	61,000	61,000	61,000	64,000	3,000	4.92%
Total Energy	419,259	415,000	415,000	415,000	-	
54701 Building Supplies	34,204	57,000	22,850	21,850	(35,150)	(61.67%)
54702 Custodial Supplies	662	1,150	33,300	33,300	32,150	2795.65%
54704 Paint Supplies	3,448	8,100	8,000		(8,100)	(100.00%)
54705 Hand Tools	4,348	5,250	4,250	3,500	(1,750)	(33.33%)
Total Building Supplies	42,662	71,500	68,400	58,650	(12,850)	(17.97%)
54802 Lubrication & Anti-f	8,085	13,000	13,000	10,000	(3,000)	(23.08%)
54806 Auto Parts	172,809	160,000	160,000	160,000	-	
54807 Truck Parts	31,525	52,000	35,000	52,000	-	
Total Rolling Stock Sup	212,419	225,000	208,000	222,000	(3,000)	(1.33%)
54402 Food	5,359	5,540	5,940	6,940	1,400	25.27%
54511 Grounds Supplies	43,502	37,500	37,500	500	(37,000)	(98.67%)
54901 Firefighting Supplies	3,743	13,000	13,000	13,000	-	
54906 Police Supplies	440	1,000	1,000	1,000	-	
54909 Welding Supplies	2,739	2,500	2,500	2,500	-	
54911 Other Prog Supplies	3,304	6,230	6,230	6,230	-	
54917 Special Events	13				-	
54921 Fire Prev Pubilc Edu	4,109	4,750	4,750	4,750	-	

Town of Mansfield
Expenditure Budget Summary by Object

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
54922 Positive Yth Dev Prc	2,968	5,000	5,000	5,000	-	
54932 Non-Capitalized Fur	3,392	2,000	2,000	2,000	-	
54934 Non Capitalized Cor		1,000	1,160	1,000	-	
54923 Employee Events		3,130	3,130	3,440	310	9.90%
Total Other Supplies	69,569	81,650	82,210	46,360	(35,290)	(43.22%)
54706 Non-Capitalized Equ	8,193	49,810	49,810	51,010	1,200	2.41%
55420 Office Equipment	795	25,000	25,000	25,000	-	
55421 Comp Hardware/So	2,340				-	
55422 Furniture/Furnishing	3,251				-	
55423 System Support	68,422				-	
55430 Equipment - Other	46,506				-	
Total Equipment	129,507	74,810	74,810	76,010	1,200	1.60%
56306 Fee Waivers	59,279	75,000	75,000	65,000	(10,000)	(13.33%)
56312 Contingency		100,485		43,000	(57,485)	(57.21%)
56350 Board of Assmt App	552	700	700	700	-	
56351 Comm on Sens&Phy		100	100		(100)	(100.00%)
56352 Comm on Aging		100	100		(100)	(100.00%)
56353 Parks & Advisory Cc	1,955	2,000	2,000	2,000	-	
56354 Zoning Board of Ap	851	1,500	1,500	850	(650)	(43.33%)
56355 Conservation Comm	60	100	100		(100)	(100.00%)
56356 Beautification Comm		500	500		(500)	(100.00%)
56357 Historic District Cor		150	150		(150)	(100.00%)
56358 Arts Advisory Comm		500	500		(500)	(100.00%)
56359 Agriculture Comm	745	750	750	750	-	
56610 OSHA Fine		500	500	500	-	
Total Misc Exp & Fees	63,442	182,385	81,900	112,800	(69,585)	(38.15%)
58219 Other Operating	5,000	5,000	5,000	5,000	-	
58220 Other Oper-Reval	25,000	25,000	25,000	25,000	-	
58226 Other Oper-Dwntwr	125,000	132,000	132,000	132,000	-	
58227 Parks & Rec Fund	522,950	536,020	536,020	536,020	-	
58232 Town Aid Road			210,000		-	
Total Trans Out-Spec R	677,950	698,020	908,020	698,020	-	

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
58300 Debt Service Fund	285,000	285,000	285,000	275,000	(10,000)	(3.51%)
Total Trans Out-Debt S	285,000	285,000	285,000	275,000	(10,000)	(3.51%)
58400 Capital Projects Fund	2,889,240	2,186,660	2,186,660	2,144,010	(42,650)	(1.95%)
58401 Storrs Center Reserv	175,000	325,000	325,000	150,000	(175,000)	(53.85%)
Total Trans Out-Capita	3,064,240	2,511,660	2,511,660	2,294,010	(217,650)	(8.67%)
58715 Transit Services Fund	142,050	128,000	128,000	128,000	-	
Total Trans Out-Enterp	142,050	128,000	128,000	128,000	-	
58711 Cemetery Fund	20,000	20,000	20,000	20,000	-	
58714 Med Pens Trust Fund	42,000	44,100	93,600	89,720	45,620	103.45%
Total Trans Out-Trust	62,000	64,100	113,600	109,720	45,620	71.17%
51057 FINANCE/IT SRV:	-	(242,360)	(242,360)	(237,930)	4,430	(1.83%)
51058 FINANCE/IT SRV:	-	(202,420)	(202,420)	(198,990)	3,430	(1.69%)
51059 FINANCE/IT SRV:	-	(27,840)	(27,840)	(28,120)	(280)	1.01%
51061 FINANCE/IT SRV:	-	(6,430)	(6,430)	(6,460)	(30)	0.47%
51062 FINANCE/IT SRV:	-	(10,170)	(10,170)	(10,230)	(60)	0.59%
51063 FINANCE/IT SRV:	-	(6,270)	(13,195)	(17,380)	(11,110)	177.19%
51064 FINANCE/IT SRV:	-	(28,340)	(28,340)	(26,680)	1,660	(5.86%)
51065 FINANCE/IT SRV:	-	(372,910)	(372,910)	(375,680)	(2,770)	0.74%
51066 FINANCE/IT SRV:	-	(175,000)	(175,000)	(175,000)	-	
51067 FINANCE/IT SRV:	-	(92,000)	(92,000)	(90,610)	1,390	(1.51%)
51068 FINANCE/IT SRV:	-	(77,810)	(77,810)	(76,750)	1,060	(1.36%)
51069 FINANCE/IT SRV:	-	(60,410)	(60,410)	(57,850)	2,560	(4.24%)
51070 FINANCE/IT SRV:	-	(45,480)	(45,480)	(43,460)	2,020	(4.44%)
Total Shared Services	-	(1,347,440)	(1,354,365)	(1,345,140)	2,300	(0.17%)
Total General Fund	18,317,404	18,547,085	18,426,545	18,373,640	(173,445)	(0.94%)

**DEPARTMENTAL
ACTIVITIES**

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

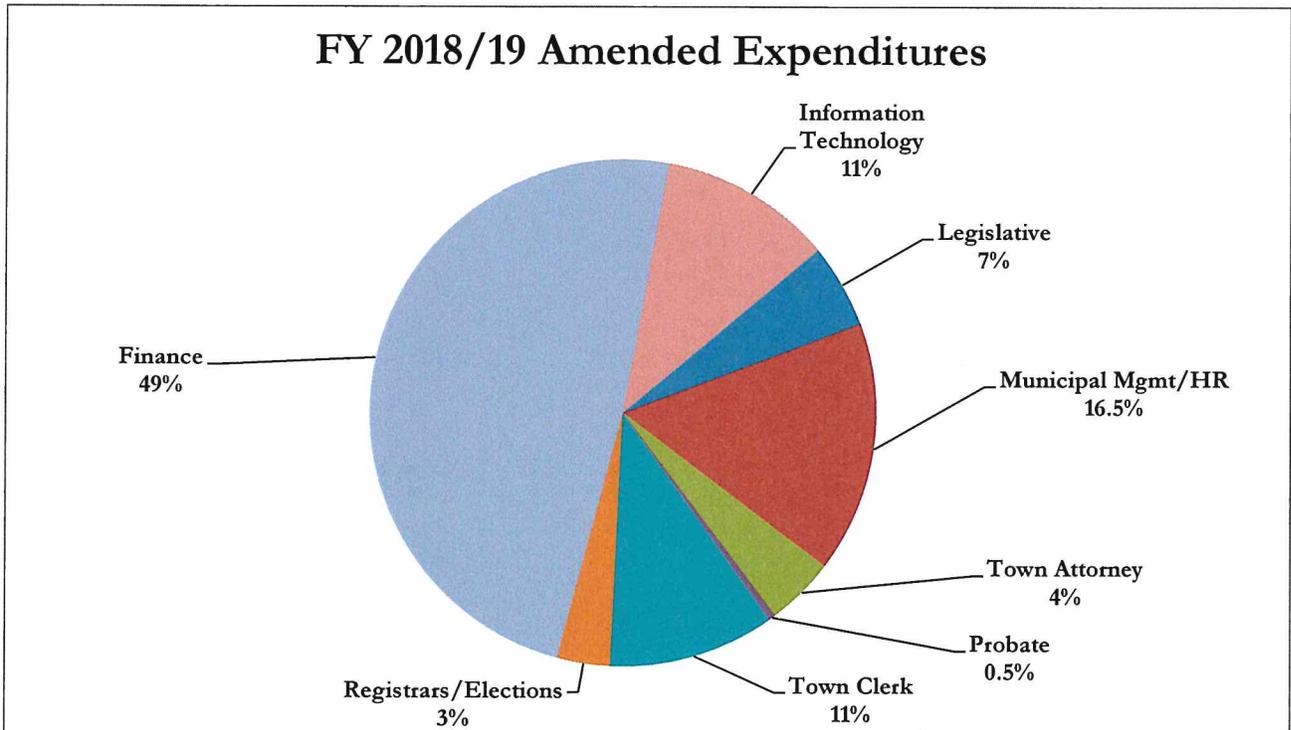
Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Departments:						
Legislative	100,968	130,600	130,780	103,930	(26,670)	(20.42%)
Municipal Mgmt/HR	366,873	238,100	231,280	311,530	73,430	30.84%
Town Attorney	79,168	85,000	90,600	85,000	-	
Probate	8,239	8,870	8,870	8,870	-	
Town Clerk	229,851	225,900	226,825	205,420	(20,480)	(9.07%)
Registrars/Elections	76,472	63,940	63,940	66,220	2,280	3.57%
Finance	839,092	946,530	944,565	945,210	(1,320)	(0.14%)
Information Technology	11,382	207,200	195,110	214,450	7,250	3.50%
TOTAL EXPEND.	1,712,045	1,906,140	1,891,970	1,940,630	34,490	1.81%

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 2017/2018 Accomplishments

- Completed a nationwide search for a new Town Manager. ♦
- Maintained active involvement with the Mansfield Downtown Partnership (two Council members currently sit on the Partnership's Board of Directors). ♦
- Reviewed, amended, or created the following ordinances and policies: Solid Waste Regulations, Ordinance for Obtaining Goods and Services, Open Burning Ordinance, Zoning Violations Ordinance and Inland Wetlands & Watercourses Regulations Violations Ordinance. ♦
- Continued to review and evaluate police service delivery options through the work of the Ad hoc Committee on Police Services. Status report to be issued to Council in Spring 2018. ♦
- Published a *Citizen's Guide to the Budget – 2018 Edition* and the 2018 Town Meeting mailer, an expanded version of the *Mansfield Minute*. ♦
- Completed the Town and Schools Facility Studies.

FY 2018/2019 Goals & Objectives

Below is based on the FY 2016/2017 Goals & Objectives. These will be updated at a future date.

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 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Noncertif.	1,222	1,000	1,000	1,000	-	
Misc Benefits	40,684	41,900	41,660	42,180	280	0.67%
Prof & Tech Services	42,500	70,990	70,990	44,900	(26,090)	(36.75%)
Other Purch Services	15,739	15,210	15,310	14,350	(860)	(5.65%)
Office Supplies		200	520	200	-	
Other Supplies	823	1,300	1,300	1,300	-	
TOTAL EXPEND.	100,968	130,600	130,780	103,930	(26,670)	(20.42%)

MUNICIPAL MANAGEMENT/HUMAN RESOURCES - 12200

The Town Manager is appointed by the Town Council to serve as the chief executive officer of the Town, and is charged with implementing Council policy and overseeing the work of all municipal departments. In addition, the Town Manager serves as the Director of Public Safety, the Personnel Officer, and the legal Traffic Authority. The Town Manager's staff is directly responsible for human resources and risk management and provides staff support to the Town Council and various advisory boards and committees. Staff also supports the Town Attorney and Labor Council in negotiations, Grievances and other matters.

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 2017/2018 Accomplishments

- Developed proposed FY 2018/19 operating and capital budgets. The budget document is a policy and communications tool that also serves to promote open and transparent government. ♦
- Assisted the Council in its review of police service delivery options; staffed the ad hoc Committee on Police Services. ♦
- Assisted the Council in its review of enforcement of zoning regulations and town ordinances related to rental properties; provided staff support to the ad hoc Committee on Rental Regulations and Enforcement. ♦
- Conducted RFQ for legal counsel to assist with solar and other renewable energy projects; presented short list of preferred vendors to Town Council for approval. ♦
- Conducted third annual retreat with staff leadership team to promote professional and organizational development. ♦
- Conducted 12 recruitments fiscal year-to-date resulting in the appointment or promotion of 7 regular employees.
- Completed negotiations for a one year successor collective bargaining agreement with the Fire Union. ♦
- Initiated negotiations for the successor collective bargaining agreement with the Firefighters union, Public Works Employees Union and Professional & Technical Union. ♦

FY 2017/2018 Trends & Key Issues

Labor attorney costs have been moved from the Municipal Management/Human Resources budget to the Town Attorney budget. Savings will be achieved on the annual maintenance fee for the recently acquired recruitment software since the Mansfield Board of Education has partnered with the Town on the project; those savings have been reallocated to support organization-wide training and professional development initiatives (staff development line item).

Since the capital project request for the employee classification and compensation study was approved, significant work on the project will occur during FY 2018/2019. Approximately 75-80 separate regular classifications will be reviewed as part of the process, impacting approximately 130-

135 staff members. The last organization-wide classification and compensation study was completed in 2005.

FY 2018/2019 Goals & Objectives

Goal: Continue coordination of various environmental initiatives. ♦

Objectives:

- Oversee construction of Four Corners sanitary sewer project.
- Complete facilities master plan.
- Evaluate additional opportunities for solar and other renewable energy systems.
- Complete and implement policy for town staff regarding low waste events.

Goal: Coordinate measures designed to enhance community quality of life in neighborhoods around town. ♦

Objectives:

- Assist Ad hoc Committee on Police Services in finalizing its work in evaluating police service delivery options in Mansfield.

Goal: Enhance organizational development program activities to build capacity within the organization and support employees in achieving their professional goals.

Objectives:

- Sponsor at least one training seminar of general interest to the workforce at-large every four months.
- Increase financial resources for professional development; focus on leadership and supervisory training.

Goal: 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.

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

Human Resources	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Recruitments			
Number of internal recruitments conducted	10	7	5
Number of external recruitments conducted	9	5	5
Applicants tested/interviewed (regular positions)	86	91	90
New hires, full-time & part-time (regular positions)	10	8	10
Internal promotions, full-time & part-time (regular positions)	10	7	8
Grievances Filed	4	4	4
Number of full-time regular employees that left municipal service (excluding retirements)	1	1	1
Number of Number of full-time regular employees that left municipal service for retirement	2	3	4
Personnel and administrative policies reviewed/updated or drafted/adopted	3	3	3
Training workshops offered to the workforce at large	10	10	10

Town of Mansfield
Department: Muncipal Mgmt/HR - 12200

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	315,483	193,140	193,410	271,580	78,440	40.61%
Misc Benefits	24,581	17,220	11,990	12,600	(4,620)	(26.83%)
Prof & Tech Services	16,191	17,250	17,250	17,250	-	
Other Purch Services	4,179	3,000	1,530	3,000	-	
School/Library Books	415	600	600	600	-	
Office Supplies	2,528	4,790	4,500	4,500	(290)	(6.05%)
Other Supplies	3,496	2,100	2,000	2,000	(100)	(4.76%)
TOTAL EXPEND.	366,873	238,100	231,280	311,530	73,430	30.84%
TOTAL REVENUES						
EMPL. BENEFITS	134,100	118,612	83,574	117,802	(810)	(0.68%)
Positions:						
Town Manager	1.00	1.00	1.00	1.00	-	
Assistant Town Mgr	1.00	1.00	1.00	1.00	-	
Executive Assistant	1.00	1.00	1.00	1.00	-	
HR Associate	0.80	0.80	0.80	0.80	-	
Total Full Time Equiv.	3.80	3.80	3.80	3.80	-	
Paid from Other Funds	0.73	0.73	0.73	0.73	-	
Paid from General Fund	3.80	3.80	3.80	3.80	-	

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 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
HR Attorney	12,033	30,000	30,000	25,000	(5,000)	(16.67%)
Town Attorney	67,135	55,000	60,600	60,000	5,000	9.09%
TOTAL EXPEND.	79,168	85,000	90,600	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. Ms. Barbara Gardner Riordan was elected to a four-year term as Judge of Probate for the Probate District.

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

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

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Other Purch Services	8,239	8,870	8,870	8,870		
TOTAL EXPEND.	8,239	8,870	8,870	8,870		

TOWN CLERK - 15100

The duties of the Town Clerk's Office include: recording, indexing and maintaining all land records and maps; issuing dog and sport licenses; maintaining a record of elected and appointed officials; registering voters; conducting the absentee ballot program; reporting and verification of election results; providing copies of documents and records as requested; filing liquor permits, veteran discharge papers and trade name certificates; 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, and burial permits. The Connecticut General Statutes set the fees for Town Clerk services, and the revenue received is deposited in the General Fund of the Town, or remitted to the state when applicable.

The Town Clerk's Office performs several additional duties for the Town including: overseeing the records management program; processing Freedom of Information (FOI) requests; maintaining and assisting both staff and the public with the Town Calendar of meetings; providing notary services; processing permits for raffles and games of chance per State law; processing all Town mail; and updating the code of ordinances. The Assistant Town Clerk serves as Clerk of the Zoning Board of Appeals (ZBA) and processes minutes, applications, legal notices and decisions of the Board. 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. The Office of the Town Clerk is a major source of information for both residents and visitors.

FY 2017/2018 Accomplishments

- Received a \$5,000 Historic Documents Preservation Grant used to scan and back file land records from 1973 – 1984. Electronic and offsite access to these over 40 years of land records increases accessibility to our records, decreases the wear and tear on original documents and is keeping with the industry standard for title searching. ♦
- Issued 105 absentee ballots to citizens for the Municipal Election and performed other town clerk associated election duties; utilized new Connecticut Elections Management System (CEMS). ♦
- Completed work on the creation of an electronic index for land records prior to 1984. ♦
- Developed a plan to scan and preserve the Town's 5000+ survey maps. ♦

FY 2018/2019 Trends & Key Issues

Migrating information from paper to electronic files continues to be a major focus of the office. Vital records, burial permits, cemetery deeds, land records, trade names etc. are all being scanned and indexed. Our new Town Clerk was appointed in May 2017. One Assistant Town Clerk retired in November 2017 with her replacement starting in January 2018. Training and certifications will be another focus of the office for quite some time.

FY 2018/2019 Goals & Objectives

Goal: Protect and promote access to Town records. ♦

Objectives:

- If money is available in the FY 2018/19 cycle, apply for a Historic Documents Preservation Grant seeking funding to purchase a map scanner/printer to more efficiently preserve present records, provide copies and back file survey maps. ♦

- Begin survey map back filing project. ♦
- Catalog documents in the Town Clerk history file. ♦
- Continue work on the Master Plan for Town Records Preservation. ♦

Goal: Protect and maintain Mansfield’s cultural history. ♦

Objectives:

- Continue to create better access to local history resources via the Town’s website by posting items to the local history website - mansfieldpubliclibraryct.org/history. ♦

♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town’s strategic plan.
Town Clerk = linkage to Community Heritage and Sense of Place; Stewardship and Implementation

Town Clerk	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Open and Transparent Government			
Total number of freedom of information (FOI) requests processed	57	74	74
Record Series and Indexes digitized	37	43	43
Percentage of permitted records/indexes available online	43%	58%	58%
Percentage of restricted access records/indexes online	17%	30%	30%
Statistics			
Vital statistics filed	301	300	300
Land transaction documents recorded	2044	2500	2500
Total number of all licenses (dog, hunting, fishing, etc.) issued	1653	1650	1650
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	35	32	32
Total number of appointed board and commission members	217	220	225

Town of Mansfield
Department: Town Clerk - 15100

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	202,311	193,320	193,320	172,840	(20,480)	(10.59%)
Misc Benefits	875	940	1,215	1,440	500	53.19%
Prof & Tech Services	4,491	4,000	4,000	4,000	-	
Other Purch Services	5,886	26,000	26,650	25,500	(500)	(1.92%)
School/Library Books	178	190	190	190	-	
Office Supplies	1,110	950	950	950	-	
Equipment	15,000	500	500	500	-	
TOTAL EXPEND.	229,851	225,900	226,825	205,420	(20,480)	(9.07%)
TOTAL REVENUES	298,705	233,970	259,900	244,900	10,930	4.67%
EMPL. BENEFITS	134,100	77,498	83,691	74,972	(2,526)	(3.26%)
Positions:						
Town Clerk	1.00	1.00	1.00	1.00	-	
Assistant Town Clerk	2.00	2.00	2.00	2.00	-	
Total Full Time Equiv.	3.00	3.00	3.00	3.00	-	
Paid from General Fund	3.00	3.00	3.00	3.00	-	

REGISTRARS OF VOTERS/ELECTIONS- 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, plus one deputy for each party. The Registrars are elected every two years. As of January 2018 there were 13,720 registered voters (active) 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 OpticalScan Voting system and Independent Voting System; formatting and ordering ballots and certifying the number with the Secretary of the State; 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 2017/2018 Accomplishments

- Post Federal Election Canvass of 2000+ Mansfield voters completed (Spring 2017)
- State Certification of Registrars will be completed (May 2018)
- 10 Moderators Recertified for Two Year Terms (January 2018)
- 1 New Moderator Certified (February 2018)
- Annual Canvass (Spring 2018)

FY 2018/2019 Trends & Key Issues

The Gubernatorial Primary expected in August will be a major election for the Registrar's office, as will the Gubernatorial Election in November. Election/Re-election of Registrars of Voters will be happening this fiscal year.

FY 2018/2019 Goals and Objectives

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

Objectives:

- Find ways to reduce costs in the Registrar's office.
- Prepare for possible implementation of E-Books at the polls. E-books will eliminate our use of paper check in lists, and will produce accurate voter election history that is currently done manually.
- Consolidate election equipment to one, climate controlled location.
- Retention of (eligible) records in digital form which will help save time, space and materials.
- Train Head Moderator, who is appointed, in Election Night Management Software

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

Objectives:

- Monitor changes in election laws.
- Work to be sure that all our polling places are easily accessible.

- To provide accurate and concise election information through poll workers and signs for voters.

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

Objectives:

- Provide information to the public regarding all aspects of voting, registering and elections
- Encourage more resident participation for election day preparations and support
- Work closely with administration and organizations from UConn regarding voter information and registration drives
- Work with the Town IT Department to procure suitable and up to date equipment and communications
- Work with UConn student groups to assure proper registration policies are followed

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	45,320	37,830	37,830	40,110	2,280	6.03%
Misc Benefits	6,634	7,170	7,170	6,360	(810)	(11.30%)
Repairs/Maintenance	2,060	2,000	2,000	2,000	-	
Other Purch Services	19,101	13,230	13,230	13,730	500	3.78%
Office Supplies	852	580	580	580	-	
Other Supplies	890	3,130	3,130	3,440	310	9.90%
Equipment	1,615				-	
TOTAL EXPEND.	76,472	63,940	63,940	66,220	2,280	3.57%
TOTAL REVENUES						
EMPL. BENEFITS	19,264	17,934	16,370	17,398	(535)	(2.98%)
Elected Officials:						
Registrars	0.94	1.12	0.84	0.88	(0.24)	(21.43%)
Total Full Time Equiv.	0.94	1.12	0.84	0.88	(0.24)	(21.43%)
Paid from General Fund	0.94	1.12	0.84	0.88	(0.24)	(21.43%)

FINANCE - 16000

The Finance Department consists of three Divisions: Shared Financial Management Services, Assessment and Revenue Collection. 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. 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.

By contract the Finance Department also provides financial management services for several additional entities - Regional School District No. 19, Eastern Highlands Health District, Mansfield Discovery Depot and the Mansfield Downtown Partnership.

Town-wide copying and central services expenditures are also included within the Finance Department budget.

FY 2017/2018 Accomplishments

- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the FY 2017/18 Budget. ♦
- Closed Fiscal Year 2016/17 with an increase to Fund Balance of \$1.43M bringing us to a 10.2% fund balance reserve. ♦
- Completed the annual financial audit for FY 2016/17 with an unmodified opinion from the audit firm of Blum, Shapiro & Co., the highest opinion possible. ♦
- Prepared the FY 2016/17 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 2015/16. ♦
- Assisted the Mansfield Discovery Depot with fiscal and grant management changes in order to continue a successful day care program. ♦
- Processed 471 real property ownership changes for the October 1, 2017. The total net taxable 2017 Grand List, which includes business personal property, motor vehicles, will be completed by January 31, 2018. The total net taxable 2016 Grand List, which includes Board of Assessment Appeals adjustments was \$1,100,408,926.
- Continued utilization of assessment data administration software and newly updated GIS map database to improve the efficiency and effectiveness of the Assessor's Office, especially in the area of customer service. ♦
- Completed first trial balance upload for FY 2014/15 to the State of Connecticut as part of uniform chart of accounts compliance and implementation.
- 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. ♦

- Updated the software program that manages the retiree insurance billing to allow for 1 account number per year, instead of 12 individual bills a year for retiree. This will afford efficiencies and less paper waste each month for processing billings on prepaid insurance accounts due to less need for transferring payments from one month to the next.
- Further implemented revenue collection internal control changes suggested by the auditors. This includes Collector of Revenue review of void transactions, and other randomly selected transactions for accuracy. Documentation of this process will need to be developed. Additionally, a layer of proofreading for revenue general ledger entries prior to posting has been implemented to ensure accuracy of entries. ♦
- Maintained stability of tax collection rate while providing pleasant and efficient service to taxpayers. ♦

FY 2018/2019 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 is particularly challenging given our dependency on State revenues and the recent significant cuts to municipal aid.

Another key issue is determining to what extent the crumbling foundations problem in Northeastern Connecticut has impacted Mansfield properties, home values and ultimately the Grand List.

FY 2018/2019 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 State budget impasse and the significant cuts to municipal aid. ♦

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 accurate Grand List data and continue inspections for the 2018 Grand List. Continue to process and submit reports on all state mandated and local ordinance tax relief programs. ♦

Objectives:

- Conduct field inspections in preparation of the October 1, 2018 Grand List 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 Connecticut General Statutes.
- Finalize and certify 2018 Grand List.

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 2017/18 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.

Goal: Improve documentation of collection actions on tax accounts while utilizing effective tools developed for collections while reducing paper output and utilization. ♦

Objectives:

- Improve documentation process for individual late accounts, electronically when possible for better follow up and maintenance on specific accounts.
- Create efficient process for continued follow up on customers needing reminders to make payments.

Goal: Increase overall collection rate to 99% or higher. ♦

Objectives:

- Research and gain understanding of reasons for repeated delinquencies and coordinate with stakeholders and taxpayers to find solutions.
- Improve communication with outside entities such as probate and bankruptcy courts, UConn and mobile home communities to solve long-standing collection issues.

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

Finance Administration	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Financial Health			
General Fund – fund balance percentage as of June 30 th	10.2%	9.3%	9.4%
All Governmental funds - fund balance percentage as of June 30 th	13.2%	12.6%	12.8%
Bond rating	Aa2	Aa3	Aa3

Accounting and Disbursements	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
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	117	152	152
Investments			
Total dollar value of investments - Town only	\$16,891,523	\$20,000,000	\$20,000,000

Revenue Collection	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Accounts			
Total number of tax accounts	19,245	19,290	19,290
Total number of billings	32,233	33,690	33,690
Total number of delinquent accounts	5,396	5,400	5,400
Collections			
Collection rate on current levy	99.2%	98.8%	98.8%
Payments received online or electronically	\$1,657,222	\$1,800,000	\$1,900,000
Payments received in-person or by mail	\$36,826,319	\$40,000,000	\$40,000,000
Percentage of total payments received online or electronically	4.30%	4.30%	4.50%
Total dollar value of delinquent tax collections	\$316,356	\$320,000	\$320,000
Delinquent accounts sent to the collection agency or marshal	1,493	1,450	1,450

Property Assessment	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Inspections and Assessment			
Residential inspections conducted	227	322	350
% of residences inspected in preparation of the 2019 revaluation	5%	5%	5%
Commercial inspections conducted	25	20	20
Real property ownership changes processed	471	570	570
Pro-rates of new construction	40	25	25
Assessment Appeals			
Tax assessment appeals received	22	47	35
Percentage of tax assessment appeals resulting in an adjustment to assessed value of property	95%	93%	TBD
State Mandated Exemptions and Programs			
Additional Veterans exemption applications received/renewed	52	47	47
Percentage of veterans exemption applications approved for exemptions	100%	100%	100%
Elderly Homeowners applications received/renewed	107	95	95
Percentage of elderly homeowners applications approved for tax reductions	100%	100%	100%
All other exemption applications and/or carryovers	1,429	1,321	1,220
Local Option Exemptions and Programs			
Total ambulatory, disabled, homeowners, veterans exemptions granted	59	62	62
Total farm/forest exemptions granted	261	258	258
Town-wide Data			
Total assessed dollar value of net Grand List	\$1,072,179,179*	\$1,100,408,926*	\$1,105,322,105
Mill rate	29.87	30.63	30.88
*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 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Cert Wages						
Salaries and Wages	711,482	968,670	968,670	968,540	(130)	(0.01%)
Benefits		254,280	254,280	255,450	1,170	0.46%
Misc Benefits	6,778	9,890	9,925	9,950	60	0.61%
Prof & Tech Services	22,486	42,200	42,200	42,200	-	
Other Purch Services	77,643	86,420	86,420	86,420	-	
School/Library Books	1,067	1,570	1,570	1,570	-	
Office Supplies	7,873	11,080	9,080	9,080	(2,000)	(18.05%)
Other Supplies		1,000	1,000	1,000	-	
Equipment	11,763	500	500	500	-	
Shared Services		(429,080)	(429,080)	(429,500)	(420)	0.10%
TOTAL EXPEND.	839,092	946,530	944,565	945,210	(1,320)	(0.14%)
TOTAL REVENUES	42,412,394	43,512,846	42,751,478	42,717,730	(795,116)	(1.83%)
EMPL. BENEFITS	301,791	405,393	405,393	411,811	6,418	1.58%
Positions:						
Director of Finance	1.00	1.00	1.00	1.00	-	
Budget Analyst	1.00	1.00	1.00	1.00	-	
Acctg Mgr/Treasurer	1.00	1.00	1.00	1.00	-	
Accountant	2.00	2.00	2.00	2.00	-	
Payroll Administrator	1.00	1.00	1.00	1.00	-	
Finance Clerk	2.00	2.00	2.00	2.00	-	
Collector of Revenue	1.00	1.00	1.00	1.00	-	
Revenue Specialist	1.00	1.00	1.00	1.00	-	
Revenue Clerk	0.50	0.50	0.50	0.50	-	
Assessor	1.00	1.00	1.00	1.00	-	
Property Appraiser	1.00	1.00	1.00	1.00	-	
Ass't. to the Assessor	1.00	1.00	1.00	1.00	-	
Total Full Time Equiv.	13.50	13.50	13.50	13.50	-	
Paid from Other Funds	3.00	4.50	4.50	4.50	-	
Paid from General Fund	10.50	9.00	9.00	9.00	-	

INFORMATION TECHNOLOGY - 16600

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 2017/2018 Accomplishments

- 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.
- Collaborated with town departments to further integrate technology into municipal operations to enhance citizen services and work effectively. Notable examples include: working with Building, Housing, Fire and Planning and Zoning on the use of mobile technology and the Magnet database; supporting expanded integration of data from the Assessor Office's CAMA system; and successful transition of technology usage skillsets for newly hired staff in the Manager's Office, Planning and Zoning, Police, Human Services, Parks and Recreation, Public Works and Facilities Management.
- Supported Mansfield's commitment to transparent government through access to online information and communication with citizens. The prime focus this year has been the mansfieldct.gov website as we work towards a complete revision and relaunch of the website to meet current computer and mobile access to online information and social media. Additional tools of note include our email subscriber lists (QNotify), our social media tools (primarily Facebook), online streaming and on-demand video as well as Charter Cable (Channel 191), emergency alert system (Code Red), electronic newsletter (Mansfield Minute), government transparency database (OpenMansfield) and general communications tools (electronic mail and telecommunications). ♦
- Collaborated with the schools to meet technology needs as current instruction further integrates the 5 C's (Critical Thinking; Collaboration; Communication; Citizen of the World; and Creativity) and project-based active learning and instruction.
- Continued to expand the bandwidth on our LAN fiber-optic cabling network. This is necessary to serve the rapidly expanding use of network-based and cloud-based resources and is reflective of the expanded use of technology to serve our citizens.
- Awarded multiple grants to implement technology such as: E-Rate USF grant funding; State Library Connectivity Capital Grant; Nutmeg Network; and CEN PD.
- Continued to implement the Four Schools capital improvement technology project as planned to keep technology operating in our schools. ♦
- Responded to 1,100 formal service tickets from municipal locations. Supported over 2,000 informational webpages, provided free public Wi-Fi Internet at municipal and school buildings and managed 36 public access computer terminals.

FY 2018/2019 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. One key trend is cybersecurity and we work aggressively to proactively prepare for potential threats and educate staff and citizens. Another important issue is being careful with budget expenditures given limits on financial resources. Finally, we are committed to transparent government and technology increasingly can be an effective tool to support this initiative.

FY 2018/2019 Goals & Objectives

Goal: Proactively address evolving risks to municipal computer data and network infrastructure in today's global environment.

Objectives:

- Raise staff and citizen knowledge about cybersecurity risks so that users can follow best practice to safeguard against potential threats.
- Install an updated gateway perimeter firewall appliance to further manage the border DMZ between the Internet and our internal network.
- Continue to complete quarterly audits of cybersecurity of Town and School networks to detect potential new areas of concerns and adjust efforts to remedy any new concerns, as well as continue to revise technology use policies to reflect new safety and data security procedures and expectations, as well as ensuring current policy and technology use language.

Goal: Effectively manage both hardware and software usage and lifecycles to limit expenditures and maximize resources during these particularly challenging budget times. ♦

Objectives:

- Leverage opportunities to reduce costs whenever considering purchases. Actively work to increase the lifecycle of equipment, utilize open source software when appropriate, reduce pricing through consortiums and negotiation, and perform work with internal staff to limit external labor costs.
- Ensure that both technology and wired telecommunications operating budgets do not exceed the previous year's expenditure levels.
- Continue to 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.

Goal: Support transparent government by utilizing technology to expand citizen access to information and to provide opportunities for the public to communicate with our municipality. ♦

Objectives:

- Effectively enhance and expand the mansfieldct.gov website to meet each new evolution in online expectations and technology. Today's citizens expect to have increasing opportunities to interact with government online.
- Support expanded use of both modern communication technology such as social media and online self-service as well as traditional tools such as telecommunications.

♦ 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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Community Engagement			
Number of facilities with free Wi-Fi	15	15	15
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	58	56	57
Total number of page views of mansfieldct.gov resources	1,805,000	1,900,000	1,950,000
Percentage of systems using thin client computing	10%	10%	10%
IT Support Requests			
Support tickets received	1,055	1,100	1,150
Support tickets completed	1,015	1,100	1,150
Percentage of support tickets completed within seven calendar days of receipt of ticket	88%	87%	87%

Town of Mansfield
Department: Information Technology

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Cert Wages		138,460	138,460	138,460	-	
Salaries and Wages		254,310	254,310	254,470	160	0.06%
Benefits		118,630	118,630	120,230	1,600	1.35%
Misc Benefits		2,250	2,225	2,250	-	
Prof & Tech Services	11,330	9,000	10,000	9,000	-	
Repairs/Maintenance		3,250	3,300	3,300	50	1.54%
Other Purch Services		168,500	163,260	169,500	1,000	0.59%
Office Supplies	49	8,150	7,200	7,100	(1,050)	(12.88%)
Other Supplies		100	100	100	-	
Equipment		50,000	50,000	50,000	-	
Shared Services		(545,450)	(552,375)	(539,960)	5,490	(1.01%)
TOTAL EXPEND.	11,379	207,200	195,110	214,450	7,250	3.50%
TOTAL REVENUES						
EMPL. BENEFITS		118,625	118,625	120,229	1,604	1.35%
Positions:						
IT Director	1.00	1.00	1.00	1.00	-	
Network Administrator	2.00	2.00	2.00	2.00	-	
Information Specialist	1.00	1.00	1.00	1.00	-	
Total Full Time Equiv.	4.00	4.00	4.00	4.00	-	
Paid from Other Funds	4.00	2.00	2.00	2.00	-	
Paid from General Fund		2.00	2.00	2.00	-	

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

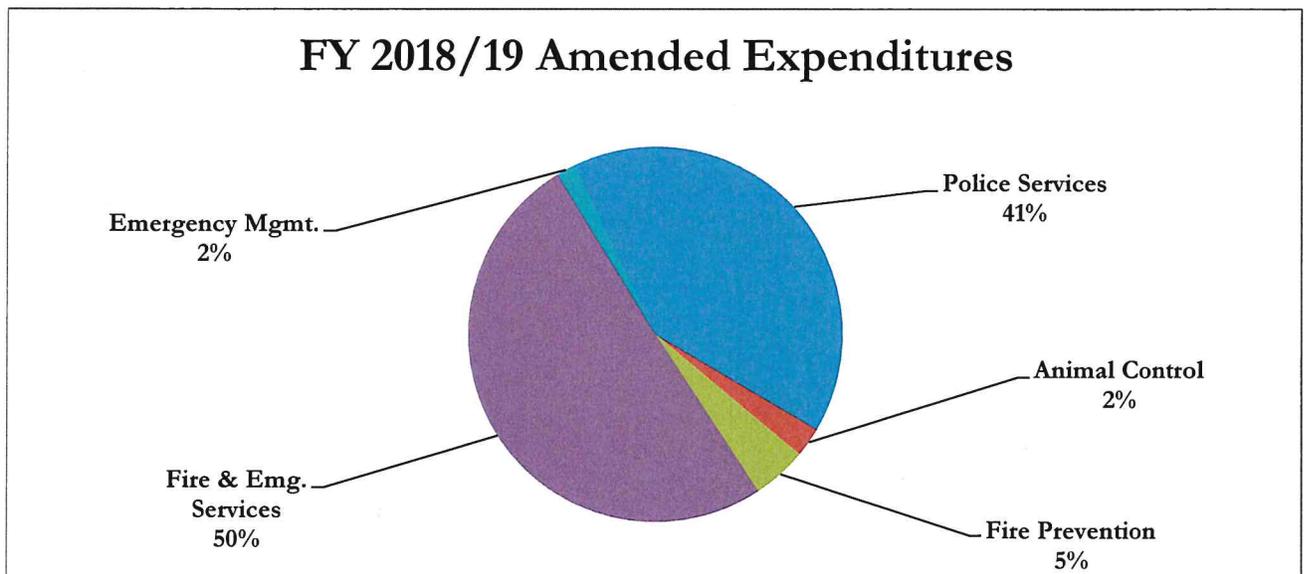
Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Departments:						
Police Services	1,580,685	1,715,440	1,715,440	1,766,760	51,320	2.99%
Animal Control	91,507	104,450	104,450	110,860	6,410	6.14%
Fire Prevention	149,256	192,740	192,740	202,580	9,840	5.11%
Fire & Emerg Services	1,938,898	2,141,360	2,100,770	2,190,390	49,030	2.29%
Emergency Mgmt.	59,586	69,430	69,682	70,030	600	0.86%
TOTAL EXPEND.	3,819,932	4,223,420	4,183,082	4,340,620	117,200	2.78%

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 2017/2018 Accomplishments

- Enforced the Nuisance Ordinance and wrote 82 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 throughout the entire year. This year alone, 97 extra shifts were conducted and included 2 dedicated DUI spot checks conducted in April.
- Received Underage Drinking Grant which allowed the Resident Trooper's Office to conduct compliance checks on every bar and package store in Mansfield. These efforts reduced the amount of underage drinking and public drinking dramatically.
- Continued to improve relationship with UConn Police, which has benefited both departments and improved lines of communication as it pertains to open and active cases.
- Continued to work with the Mansfield School system and Region 19 School District to implement the new school safety plans. This plan is in compliance with the new State Statute and standard.
- Continued community policing presence for Downtown Storrs on busy Spring/Summer evenings.
- Dedicated a trooper to serve on the Youth Services Advisory Board
- Dedicated a trooper for the D.A.R.E program at the Middle School

FY 2018/2019 Trends & Key Issues

The evolvement of Downtown Storrs continues to add to the jurisdictional responsibility of the Resident Trooper's Office. This will increase traffic flow both foot and vehicular into the later hours of the evening. 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 addressing concerns that are brought forward.

FY 2018/2019 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.

Goal: Improve communication with University of Connecticut students.

Objectives:

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

Goal: Create a safe walking and shopping area in Downtown Storrs.

Objective:

- Continue to enhance visibility by dedicating a trooper to patrol Downtown Storrs on bicycle or foot during busy Spring/Summer evenings.

◆ 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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Activity			
Calls for service	10,219	12,000	13,000
Burglaries	29	23	28
Larcenies	103	126	130
Assaults	7	7	8
Sexual Assaults	2	10	9
Domestic violence incidents	23	18	19
Traffic accidents involving fatalities	1	0	0
DUI arrests	52	68	70
Motor vehicle activity (citations and warnings)	6277	3501	4000
Number of citations issued for local ordinance violations	82	185	192
Citizen engagement programs provided to the community	2	3	3
Trooper assignments to citizen advisory committees and civic groups	2	2	2
Traffic Accidents	342	350	375

Town of Mansfield
Department: Police Services - 21200

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 Proposed	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	44,288	69,660	69,660	70,090	430	0.62%
Misc Benefits	3,605	9,280	9,280	9,280	-	
Repairs/Maintenance	1,519	1,600	1,600	1,600	-	
Other Purch Services	1,530,408	1,633,000	1,633,000	1,717,100	84,100	5.15%
Office Supplies	215	650	650	650	-	
Other Supplies	300	500	500	500	-	
Equipment	350	750	750	750	-	
TOTAL EXPEND.	1,580,685	1,715,440	1,715,440	1,799,970	84,530	4.93%
TOTAL REVENUES	88,280	54,050	54,050	44,050	(10,000)	(18.50%)
EMPL. BENEFITS	18,825	31,750	30,143	30,403	(1,348)	(4.24%)
Positions:						
State Troopers	8.00	8.00	8.00	8.00	-	
Part-time Officer	0.23				-	
Municipal Officer		1.00		1.00	-	
Administrative Ass't	0.80	0.80	0.80	0.80	-	
Total Full Time Equiv.	9.03	9.80	8.80	9.80	-	
Paid from General Fund	9.03	9.80	8.80	9.80	-	

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 2017/2018 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 leave the Shelter. ♦
- Continued volunteer and community service programs. The Shelter provides an important social function and learning experience for those who volunteer. 15 new volunteers were welcomed in 2017. ♦
- 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 97%. Only very sick or aggressive pets are humanely euthanized. Staff found good homes for 71 pets. ♦
- Maintained an internship program for UCONN/ECSU students. ♦
- Hired two part time assistant Animal Control Officers.

FY 2018/2019 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 always a top priority of the Division.

FY 2018/2019 Goals & Objectives

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

Objectives:

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

Goal: Continue to provide quality educational and informational resources to Town residents regarding animal behavior, care and diseases (e.g. rabies). ♦

Objectives:

- Successfully complete the annual survey for unlicensed dogs, unaltered cats and unvaccinated pets by covering 20% of Mansfield annually.
- Educate the public about the cat overpopulation problem and responsible pet ownership.

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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Operations			
Dog licenses issued	1,674	1,650	1,640
Pets impounded	165	160	160
Pets adopted	71	70	70
Save rate=adopted+redeemed pets/all impounded alive pets	97%	95%	95%
Enforcement			
Percentage of the Town covered during annual survey for unlicensed dogs, unaltered cats, and unvaccinated pets	20%	20%	20%
Complaints investigated	1,692	1,700	1,700
Citations issued	12	15	15
Number of cases resolved through voluntary compliance (i.e. door hangers, warnings)	370	370	370
Number of cases resolved through forced compliance (i.e. hearings, legal proceedings)	0	1	1
Community Engagement			
Weekly volunteers	7	5	5
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 Amended	FY 17/18 Estimated	FY 18/19 Proposed	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	85,056	96,630	96,630	103,040	6,410	6.63%
Misc Benefits	314	960	960	960	-	
Prof & Tech Services	2,528	3,000	3,000	3,000	-	
Repairs/Maintenance	184				-	
Other Purch Services	3,140	2,370	2,370	2,370	-	
Food Service Supplies	56	300	300	300	-	
Building Supplies	130	650	650	650	-	
Other Supplies	99	540	540	540	-	
TOTAL EXPEND.	91,507	104,450	104,450	110,860	6,410	6.14%
TOTAL REVENUES	1,754	1,920	1,920	1,920	-	
EMPL. BENEFITS	36,154	43,972	41,813	44,695	723	1.65%
Positions:						
Animal Control Officer	1.00	1.00	1.00	1.00	-	
Ass't. Animal Cntrl Off.	0.67	0.67	0.67	0.67	-	
Kennel Cleaner	0.11	0.11	0.11	0.11	-	
Total Full Time Equiv.	1.78	1.78	1.78	1.78	-	
Paid from General Fund	1.78	1.78	1.78	1.78	-	

FIRE PREVENTION (FIRE MARSHAL) – 22101

The Fire Prevention Division performs the following functions for the Town and its residents: fire and explosion investigations; fire hazard and code complaint investigations; plan reviews for new construction and renovations; fire, life safety and injury prevention education; inspections of new and existing public buildings; enforcement of the CT State Fire Safety and Fire Prevention Codes as required by law and statute; enforcement of town ordinances, including but not limited to open burning, underground storage tanks, fire lanes, and emergency vehicle access. The primary goal of these services is to reduce the incidence of fire, its severity and to diminish the risk of injury from fire. The Fire Prevention Division is part of Fire and Emergency Services.

FY 2017/2018 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 life long fire and life safety knowledge and skills. ♦
- Developed, enhanced and provided fire, life safety and injury prevention education programs for the community-at-large. ♦
- Conducted plan reviews for all new construction and renovation projects Town-wide.
- Implemented a Standard Operating Guideline (SOG) for fire and explosion investigations. The SOG includes safety practices and procedures during investigations
- Worked with the Connecticut Water and the Willimantic Water Works to manage fire hydrants and water supplies for fire protection. This includes reviewing proposed fire hydrants in areas serviced by newly installed water mains.
- Conducted fire safety inspections for all required occupancies on schedule to meet mandated requirements. ♦
- Continued implementation of code enforcement, inspection and permitting software. ♦
- Completed fire, explosion and complaint investigations. ♦

FY 2018/2019 Trends & Key Issues

The Fire Prevention 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.

FY 2018/2019 Goals & Objectives

Goal: Further develop the fire safety and prevention code compliance and inspection program to ensure that all new construction (new buildings, renovations, alterations and additions to buildings) is designed and built in compliance with applicable codes. ♦

Objectives:

- Conduct construction document review and approvals (plan review) in 15 days.
- Conduct new construction progress inspections to ensure that construction is in compliance with the approved plans.
- Conduct system acceptance and Certificate of Occupancy inspections within 24 hours of the request.

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. ♦

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: Enhance fire and life safety education information available for residents.

Objectives:

- Explore use of social media and enhancing Town website to provide fire and life safety messages and content.

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

Fire Prevention = linkage to Education & Early Childhood Services; Government, Public Safety; Sustainability & Planning.

FIRE PREVENTION	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Residential Structures – Existing Occupancies			
3-Family - # of units inspection required annually	24	24	24
Multifamily - # of units inspection required annually	65	65	65
Apartments - # of units inspection required annually	1429	1569	1655
Total residential units require Fire Marshal inspection	1,518	1,658	1,744
Residential inspections conducted (including re-inspection)	1,938	1,800	1,800
Commercial Structures – Existing Occupancies			
Commercial/industrial structures (per Assessor)	363	367	367
Commercial – # units inspection required annually	194	199	199
Commercial – # of units inspection required every 2 years	36	36	36
Commercial – # of units inspection required every 3 years	249	249	249
Commercial – # of units - inspect required every 4 years	9	9	9
Commercial/industrial inspections conducted (inc re-insp)	226	245	245
Total number of residential and commercial inspections conducted (including re-inspections)	2,164	2,500	2,696
Plan Review and Special Inspections			
Number of plan reviews	88	40	40
Fire Protection, fire watch, site safety, occupancy review	12	15	15
Construction/renovation/alteration inspections conducted	95	125	125
Investigations			
Fire investigations	26	10	10
Complaint based investigations	21	9	9
Permits Issued			
Open Burn Permits	43	45	45
Blasting Permits	4	4	4
Fireworks	1	1	1
Underground Storage Tank Removals	7	7	7
Underground Storage Tank Installations (inc. propane tanks)	7	7	7

FIRE PREVENTION (cont'd)

	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Public Education			
Presentation of programs to schools and community	31	31	36
Code Enforcement Cases			
Resolved through voluntary compliance (i.e. warnings or notice)	10	10	10
Resolved through forced compliance (i.e. citations, hearings, legal proceedings)	8	8	8
Total cases brought into compliance/closed during reporting period	18	18	18

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	109,143	138,410	138,410	140,250	1,840	1.33%
Misc Benefits	5,120	6,450	6,450	6,450	-	
Purch Property Services	23,083	35,000	35,000	43,000	8,000	22.86%
Repairs/Maintenance	50	300	300	300	-	
Other Purch Services	700	4,700	4,700	4,700	-	
School/Library Books	2,284	1,650	1,650	1,650	-	
Office Supplies	872	1,100	1,100	1,100	-	
Other Supplies	4,109	4,750	4,750	4,750	-	
Equipment	3,895	380	380	380	-	
TOTAL EXPEND.	149,256	192,740	192,740	202,580	9,840	5.11%
TOTAL REVENUES	29,291	15,200	28,200	17,200	2,000	13.16%
EMPL. BENEFITS	46,393	58,918	59,892	60,836	1,918	3.25%
Positions:						
Dpty Chf/Fr Mrshl/EM Dir	0.60	0.60	0.60	0.60	-	
Ass't Fire Marshal/EM Dir.	0.86	0.86	0.86	0.86	-	
Administrative Ass't	0.25	0.25	0.25	0.25	-	
Total Full Time Equiv.	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	-	

FIRE AND EMERGENCY SERVICES - 22160

Fire and Emergency Services provide fire suppression, rescue, hazardous materials response, and Emergency Medical Services (EMS) to the community. Additionally the department provides fire and life safety education and emergency management services. The combination workforce consists of career personnel that are supported by volunteer members of the Mansfield Firefighters Association. The Department operates out of three fire stations and responds to over 2,000 calls for service each year.

FY 2017/2018 Accomplishments

- The Department acquired a 2017 Dodge 4500 4wd Lifeline ambulance. Training was provided to familiarize staff/members with its operation and it was placed in service this past fall.
- Hired one full-time firefighter to fill a vacancy and as part of a long-range plan to increase staffing to 5 firefighters on each shift (5/4 model). Hired two part-time firefighters to support the increase in shifts and provide a sufficient number of part-time staff.
- Implemented annual evaluations for all Volunteer Personnel to encourage active participation, increase call response, and provide an opportunity for Volunteers to express any needs or concerns.
- Established an orientation and mentoring program where new volunteers are assigned to work alongside career staff, expediting the training process and encouraging engagement.
- Established a volunteer fire duty crew to augment career staff during times of anticipated high call volume. Continued to staff the volunteer EMS (Emergency Medical Service) Duty Crew Program during select periods. The program affords greater participation for volunteer members, a reduction in the Department's reliance on mutual aid ambulances, and an increase in ambulance revenue.
- Created procedures for special event coverages to assure public safety throughout the year. To defray the cost to the Town, organizations requesting coverages are now subject to being billed for the service. ♦
- Continued GIS (Geographic Information System) mapping project and coordinated information into the 911 system. The Department continues to identify and prioritize water sources for firefighting using GIS. ♦
- Implemented a new payroll timesheet to more accurately and efficiently record firefighter hours and to reduce staff processing hours.
- Completed grant funded purchases for SCBA and other related equipment totaling \$243,334 and participated in a close out audit.

FY 2017/2018 Trends & Key Issues

Multiple and overlapping calls for emergency services will continue to strain the Department's ability to provide service in a timely manner. Staffing improvements, volunteer recruitment & retention, training, mutual aid partnerships, response protocols and apparatus and equipment needs must be continually assessed to ensure an effective use of resources. Staffing levels along with reduced volunteer participation continue to place an over-reliance and strain on mutual aid creating a vulnerability. The Department will address this by providing opportunities for professional development, evaluating position duties and responsibilities, assessing promotional qualifications and seeking financial enhancements to the Volunteer Benefits Program and career staffing levels. Continued support for the pay-as-you-go capital plan is critical to maintaining reliability of the Department's fleet and to control apparatus maintenance costs.

FY 2018/2019 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:

- Implement a 5/4 shift staffing model on the remaining two shifts to accomplish the goal of staffing all four shifts with the 5/4 model. Obtain grant funding to offset 75% of the salary and benefit cost of the two additional full-time firefighters.
- Continue to assess response times, call types, responding personnel, and emergency incident management and operations.

Goal: Obtain professional services to conduct a study to review future fire station and staffing needs for the Department.

Objectives:

- Create a capital funding source to fund the study.
- Provide data and resources to support the study.

Goal: Review and update existing, and identify new Standard Operating Guidelines. ♦

Objectives:

- Standardize response to managing emergency incidents.
- Incorporate safe practices into Department activities.
- Formalize Department expectations of all personnel operating in emergency and non-emergency circumstances.
- Improve coordination with training team in regards to educating staff and volunteers on guidelines and procedures.

Goal: Continue development of Geographic Information System mapping. ♦

Objectives:

- Enhance incident management planning.
- Continue on-going assessment of resource allocation and timely service delivery.
- Link inspection activity and pre-fire planning.
- Identify and prioritize water source improvements.

Goal: Expand and support Volunteer program. ♦

Objectives:

- Promote volunteer ownership and teamwork between career staff and volunteers.
- Develop a Fire Ground Support qualification level to utilize individuals who are not able to/don't desire to qualify for interior firefighting.
- Increase participation in EMS Duty Crew program; maximize response to both EMS and Fire incidents through increased available personnel.
- Maintain up to three ambulances in service during times of increased call volume.
- Continue to find creative ways to improve volunteer recruitment and retention.

Goal: Improve professional development of members 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
- Prepare personnel to become officers of the Department.

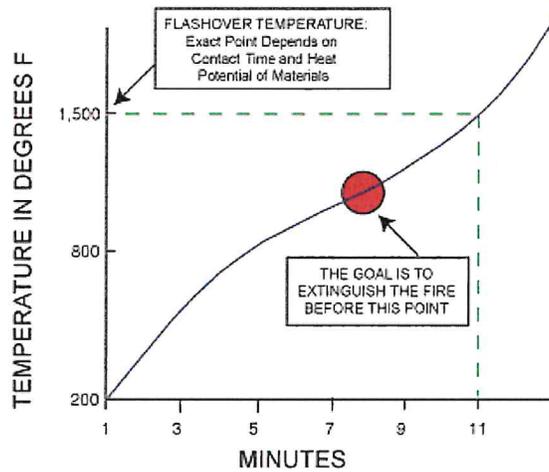
♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Fire and Emergency Services = linkage to Community Life

Fire and Emergency Services	FY 16/17 Actual	FY17/18 Projected	FY 18/19 Adopted
Fire Incidents			
Structure fire incidents	12	8	10
Fire incidents involving non-structures	32	20	25
*Percentage of fire calls responded to within 6 minutes from conclusion of dispatch	50%	50%	90%
*Fire damage confined to room of origin	80%	90%	90%
False Alarm Calls	29	36	25
Accidental Alarms/System Malfunction	113	98	90
EMS			
EMS responses	1,430	1,500	1,500
Motor Vehicle Accident Responses	145	165	165
**Percentage of patients in cardiac arrest from medical causes delivered to a medical center with a pulse	15%	10%	30%
**Percentage of EMS emergency responses within 6 minutes of emergency call (911) to arrival on scene	80%	90%	90 %

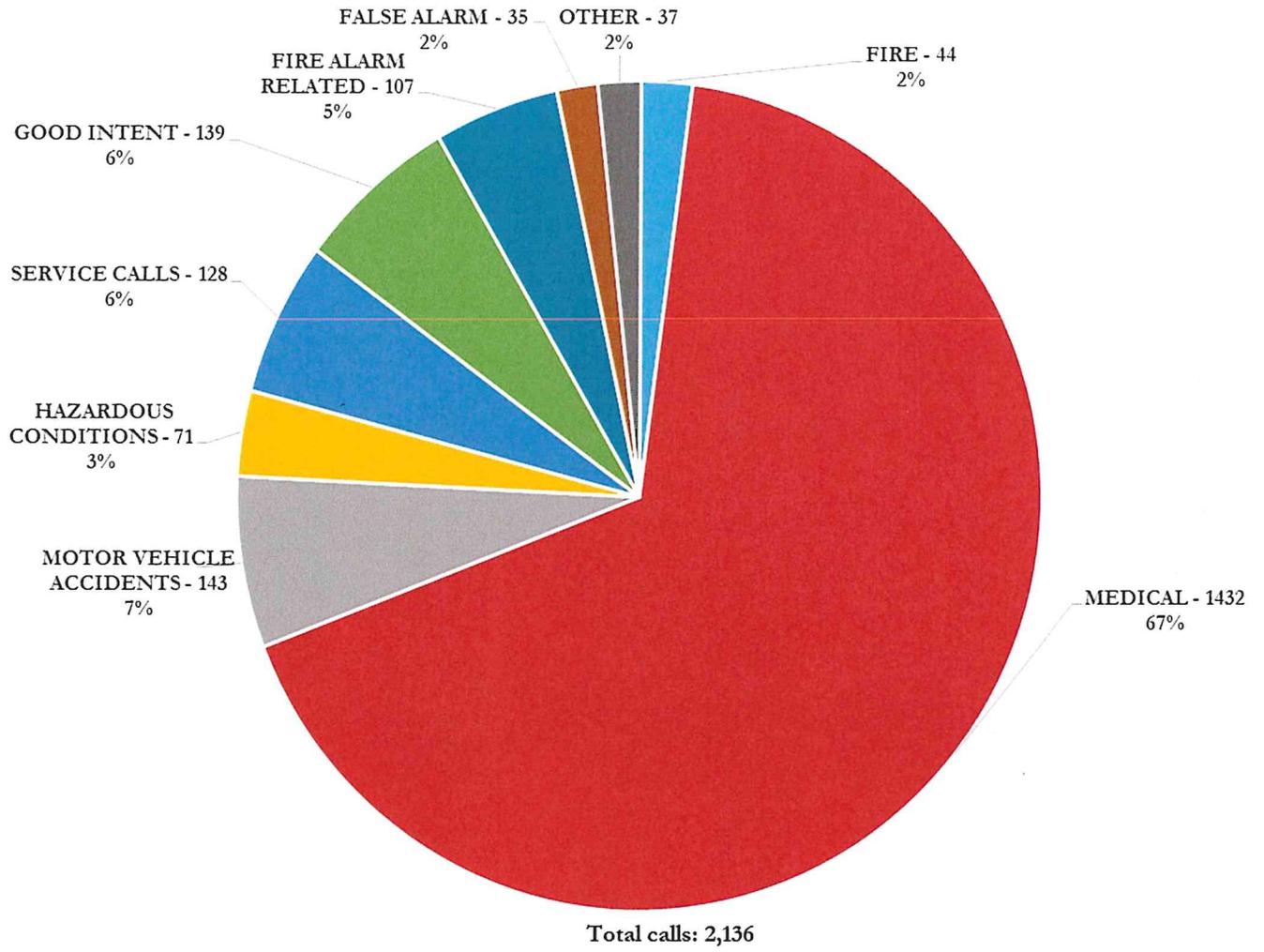
***Fire Data footnotes on the next page.**

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



2016/17 Emergency Calls -Type



Town of Mansfield
Department: Fire & Emergency Services - 22160

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	1,620,247	1,745,750	1,745,750	1,801,930	56,180	3.22%
Misc Benefits	41,945	56,450	44,900	50,050	(6,400)	(11.34%)
Prof & Tech Services	14,822	21,770	19,750	22,770	1,000	4.59%
Purch Property Services	10,169	10,830	10,450	13,880	3,050	28.16%
Repairs/Maintenance	85,791	101,880	91,880	101,880	-	
Insurance	6,307	6,710	6,710		(6,710)	(100.00%)
Other Purch Services	97,347	97,430	97,430	97,440	10	0.01%
School/Library Books	259	400	400	800	400	100.00%
Office Supplies	21,709	24,640	24,500	24,640	-	
Energy	(541)				-	
Building Supplies	1,856	2,500	2,500	2,500	-	
Rolling Stock Supplies	31,525	52,000	35,000	52,000	-	
Other Supplies	4,436	14,000	14,500	15,500	1,500	10.71%
Equipment	3,026	7,000	7,000	7,000	-	
TOTAL EXPEND.	1,938,898	2,141,360	2,100,770	2,190,390	49,030	2.29%
TOTAL REVENUES						
EMPL. BENEFITS	688,708	751,312	755,410	781,618	30,306	4.03%
Positions:						
Fire Chief	1.00	1.00	1.00	1.00	-	
Admin. Analyst	1.00	1.00	1.00	1.00	-	
Firefighters - Fulltime	14.00	14.00	14.00	14.00	-	
Firefighters - Parttime	4.88	4.88	4.88	4.88	-	
Total Full Time Equiv.	20.88	20.88	20.88	20.88	-	
Paid from Other Funds	0.45	0.45	0.45	0.45	-	
Paid from General Fund	20.43	20.43	20.43	20.43	-	

EMERGENCY MANAGEMENT – 23100

The goals of the Office of Emergency Management are to: prevent and minimize the loss of life and property due to a natural or technical disaster; reduce the amount of personal hardship; ensure that essential services are provided to all residents during and after an emergency or disaster; and encourage the use of preplanning and preparedness to mitigate the effects of disasters and emergencies. To accomplish these goals the Office of Emergency Management reviews and assists with the development of emergency plans for the Town, Mansfield BOE, Regional School District #19 and key facilities/businesses. The office coordinates with the state Department of Emergency Management & Homeland Security for emergency planning, response, grant administration and disaster recovery and conducts drills to evaluate plans and performance. The office develops and administers the Town's Emergency Operations Plan and Hazard Mitigation Plan, and coordinates the Town's response to emergencies, disasters and major incidents. In addition, the Office of Emergency Management administers the Town's Voice Communications Fund and oversees the operation of the Town's two communications tower sites.

FY 2017/2018 Accomplishments

- Participated in the Governor's Emergency Planning and Preparedness Initiative exercise.
- Completed an update of the Town's Emergency Operations Plan. Converted to new plan format as provided by the State Department of Emergency Management and Homeland Security (DEMHS).
- Participated in the update process of the Capitol Region Hazard Mitigation Plan.
- Managed the Town's Emergency Operations Center (EOC). Opened the EOC under partial activation during two winter storms.
- Performed severe weather watches and warnings during the year including flooding, severe thunderstorms and winter storms.
- Managed the Town's mass notification system, Code Red.
- Administered, coordinated and maintained the Town's AED program.
- Collaborated with DEMHS and the Red Cross to host one of the State's Multi-jurisdictional Shelters (E.O. Smith High School). Held a training exercise for volunteers at the shelter.
- Participated in emergency planning exercises at Natchaug Hospital and Mansfield Center for Nursing and Rehabilitation.
- Oversaw the Town's Community Emergency Response Team; coordinated with regional team members from Ashford, Coventry and Willington.
- Worked with Eversource to coordinate response during power outages; held meeting with town officials after wind storm in October and outage concerns in town.

FY 2018/2019 Trends & Key Issues

The role of Emergency Management has greatly magnified in scope. Coordination of required emergency plans and procedures for towns, school districts and key facilities/businesses continue to require large amounts of staff time. Planning, response and recovery demands for disasters and major incidents as well as administrative requirements for grant funding also places greater demand on staffing resources.

FY 2018/2019 Goals & Objectives

Goal: Continue to work with local and state agency emergency management partners to provide for effective response and recovery during disasters and major incidents. ♦

Objectives:

- Maintain the Town's Emergency Operations Center; participate in all mandated drills and training, and continue to train staff to support the Emergency Operations Plan.
- Continue to seek funding opportunities (FEMA, EMPG, Homeland Security, Nuclear Safety) for emergency planning and preparedness initiatives.

Goal: Improve Town-wide communications and radio systems. ♦

Objectives:

- Further develop the Town's emergency notification system (CodeRed) and encourage residents to register.
- Continue monitoring and managing Town's communications tower sites and frequencies licensing.
- Replace outdated and failing communications equipment at the Town cell site.
- Obtain funding to place equipment on the UConn communications tower to improve the Town's interoperability and communications.
- Assist Mansfield Board of Education in improving radio communications at school facilities.

Goal: Further develop partnership with regional Emergency Management Directors of surrounding towns (including but not limited to Ashford, Coventry and Willington) for delivery of basic needs during and following emergencies or disasters. ♦

Objectives:

- Develop and execute a written regional agreement with Ashford, Coventry and Willington to operate a shared public shelter and to provide for commodities acquisition and distribution.
- Provide training to municipal staff and Community Emergency Response Team volunteers to provide public shelter operations or other assistance in event of an emergency.
- Develop an animal sheltering plan in cooperation with regional Animal Control Officers.

Goal: Provide support, guidance and assistance to the Mansfield Board of Education and Regional School District #19 with implementation of state mandated All Hazards Emergency Plans. ♦

Objectives:

- Continue to implement approved recommendations on school security and safety.
- Provide training and support to school administration and staff.
- Establish procedures for interoperability and unified command at incidents.

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

Town of Mansfield
Department: Emergency Management - 23100

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	57,410	65,590	65,590	66,190	600	0.91%
Misc Benefits	200	700	952	700	-	
Repairs/Maintenance	1,717	1,900	1,900	1,900	-	
Office Supplies	95	500	500	500	-	
Other Supplies	164	740	740	740	-	
TOTAL EXPEND.	59,586	69,430	69,682	70,030	600	0.86%
TOTAL REVENUES	12,887	12,700	12,877	12,700	-	
EMPL. BENEFITS	24,403	27,862	28,382	28,711	849	3.05%
Positions:						
Dpty Chf/Fr Mrshl/EM Dir	0.40	0.40	0.40	0.40	-	
Dpty Fr Mrshl/Asst EM Dir	0.14	0.14	0.14	0.14	-	
Administrative Assistant	0.25	0.25	0.25	0.25	-	
Total Full Time Equiv.	0.79	0.79	0.79	0.79	-	
Paid from Other Funds						
Paid from General Fund	0.79	0.79	0.79	0.79	-	

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

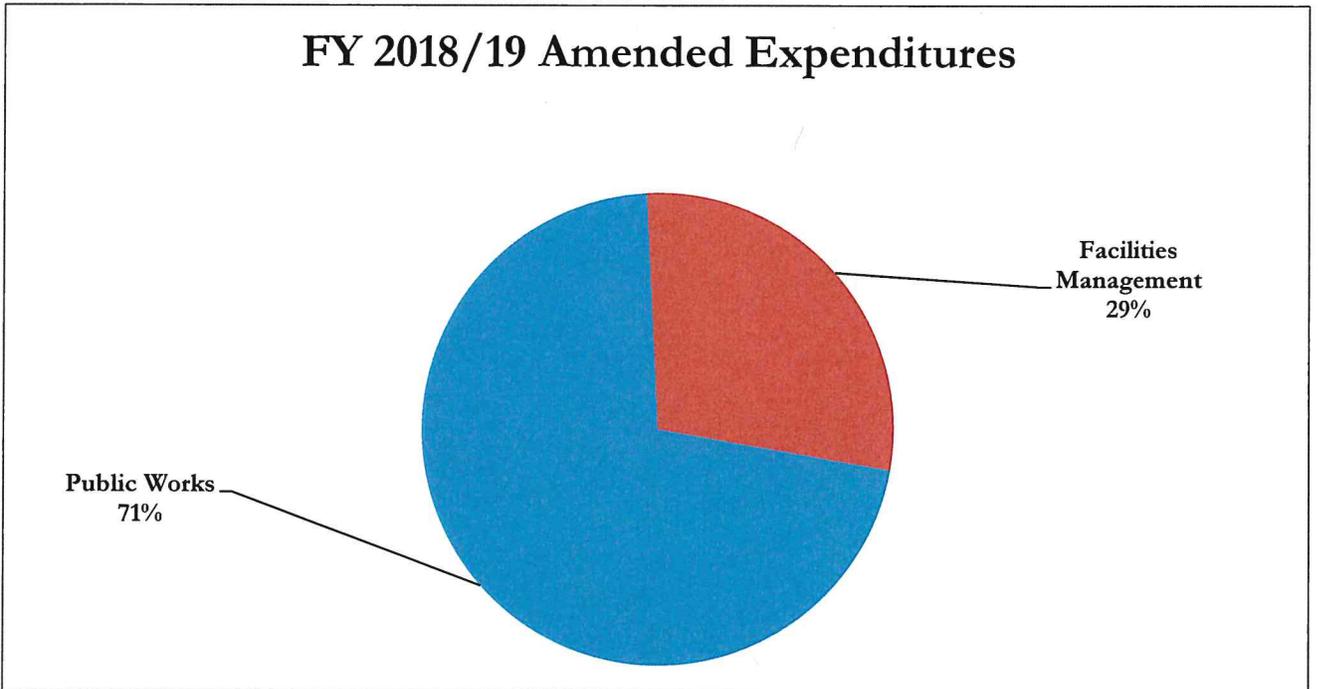
Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
Departments:						
Public Works	2,242,819	2,291,540	2,296,060	2,304,700	13,160	0.57%
Facilities Management	886,988	924,330	925,900	922,910	(1,420)	(0.15%)
TOTAL EXPEND.	3,129,807	3,215,870	3,221,960	3,227,610	11,740	0.37%

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 several sewer pump stations, and the soon-to-be 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.

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; and emergency storm cleanup. Through an annual contract, the Division provides snow removal operations to Regional School District #19, which is under review for FY 18/19.

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 2017/2018 Accomplishments

- Continued efforts to provide sewer service to the Four Corners area of Town. Completed Environmental Impact Evaluation and final design. Coordinated easement appraisals. The Town will receive \$3 million grant for the project that will be administered through DEEP.
◆
- Utilized a Pavement Management Study to continue implementation of preventative maintenance to extend useful life of roadways.
- Completed site work at the Senior Center including removal of a failing retaining wall, re-grading the associated area to reduce maintenance requirements, replacing sidewalk, and reconstructing drainage facilities to reduce ponding.
- Replaced sidewalks at Goodwin Elementary School and Southeast School and completed repair of septic system at Annie E. Vinton School.

- Replaced sidewalks at the Town Hall.
- Installed new sidewalks at the Community Center.
- Replaced drainage structures and paved portions of Mansfield City Road, Circle Drive and Boulder Lane. ♦
- Replaced and installed street signs and initiated replacement of regulatory sign with ones in compliance with the Manual of Uniform Traffic Control Devices. ♦
- Initiated an Asset Management System to track maintenance, repair and replacement of capital items which in turn will be used to monitor MS4 progress. ♦
- Continued use of treated salt for snow removal road treatment. ♦
- Assisted the Town Council in the adoption of a Complete Streets Policy. ♦
- Continued hauling dumpsters from the Transfer Station to the waste facility. ♦
- Continued updating the Department's Engineering Standards. ♦
- Initiated conversion of automated trash removal within Downtown Storrs. ♦
- Completed first Annual Report required by the 2016 MS4 Permit.

FY 2018/2019 Trends & Key Issues

The Department has five large scale projects planned for FY 2018/19 which will require staff time and resources: completing the first year of construction on the Four Corners Sanitary Sewer project; begin extensive sampling required by the MS4 Program; continue reconstruction of Mansfield City Road, complete design and bidding of the Eastwood Walkway Project and completing the design and bidding process for the Safe Routes to School (SRTS) walkway project, which starts at Route 195 and ends at Southeast School.

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 which have a value between \$25 million and \$30 million. Poor drainage systems are a continuing problem on Town roads – Mountain Road, Wormwood Hill Road, Mansfield City Road, and Mount Hope Road in particular. A catch basin repair team will 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 Roads has been very productive. Grounds will adopt the team approach to improve their productivity. Planning the work and working from that plan, 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) will 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 2018/2019 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 project tracking software to track projects, document work progress and communicate with all parties (designers, contractors, inspectors, etc.).
- Utilize social media to update interested parties on construction progress.

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: Implement 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: 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, using the small team concept as often as possible.

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

Objectives:

- Develop a small team able to address routine limb and tree removal, thus reducing the dependence on external contractors.
- Obtain equipment and training necessary to address routine limb and tree removal.
- Improve resiliency to weather patterns causing closed roadways.

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 Downtown Storrs Ambassadors from Nash Zimmer Transportation Center to augment litter pickup.
- Develop maintenance check lists for employee usage.
- Ensure all roads and grounds employees understand the requirements for Storrs Center.

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*

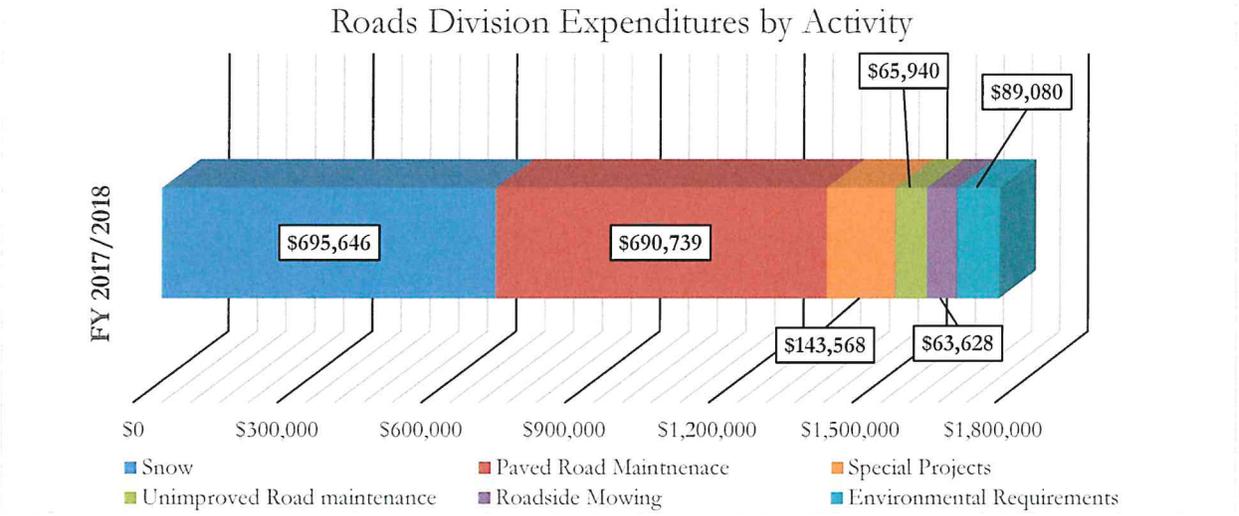
Roads	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
<i>Road Work</i>			
Total paved lane miles	201	201	201
Total unpaved lane miles	15.4	15.4	15.4
Pavement Condition Index (PCI) per ASTM D6433-16	64	65	64
Catch basins installed/replaced (construction season)	70	70	70
Length of drainage pipe installed/re-installed (const. season)	3,520	4,500	4,300
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	693	700	700
<i>Snow Removal</i>			
Number of treatable events	19	30	20
Tons of salt applied to roads	2,200	3,000	2,400
Accumulated snowfall removed from roads (in inches)	65	50	50
Hours spent plowing, sanding, and removing snow	3,400	2,700	2,700

Grounds	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
<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	14	14
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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
<i>Fleet Inventory</i>			
Vehicles	58	58	58
Heavy equipment	32	32	32
<i>Fleet Energy Consumption</i>			
Hybrid vehicles and vehicles using alternative fuel	6	6	6
Gasoline used for Town vehicles (gallons)	35,500	35,000	35,000
Diesel fuel used for Town vehicles (gallons)	33,000	33,000	33,000
<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 \$212,000; safety devices \$85,000; transportation enhancements \$379,000; and road resurfacing \$1,435,000.

The adopted and amended FY 2018/19 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 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	1,673,481	1,745,460	1,753,630	1,760,270	14,810	0.85%
Misc Benefits	20,720	23,480	22,680	22,630	(850)	(3.62%)
Purch Property Services	240	3,000	3,000	2,000	(1,000)	(33.33%)
Prof & Tech Services	2,065	3,000	3,000	3,000	-	
Repairs/Maintenance	2,028	1,000	1,000	1,000	-	
Other Purchased Services	39,552	61,600	61,600	64,500	2,900	4.71%
Instructional Supplies	1,197	900	900	1,500	600	66.67%
School/Library Books	820	700	700	400	(300)	(42.86%)
Energy	195,000	195,000	195,000	195,000	-	
Office Supplies	4,501	6,750	7,000	6,750	-	
Land/Rd Maint Supplies	8,742	9,000	9,000	58,850	49,850	553.89%
Building Supplies	10,925	16,850	13,750	4,000	(12,850)	(76.26%)
Rolling Stock Supplies	180,894	173,000	173,000	170,000	(3,000)	(1.73%)
Other Supplies	46,181	39,500	39,500	2,500	(37,000)	(93.67%)
Equipment	56,473	12,300	12,300	12,300	-	
TOTAL EXPEND.	2,242,819	2,291,540	2,296,060	2,304,700	13,160	0.57%
TOTAL REVENUES	20,993	20,680	20,680	22,400	1,720	8.32%
EMPL. BENEFITS	711,336	754,226	758,820	763,547	9,321	1.24%

**Town of Mansfield
Department: Public Works**

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Positions:						
Public Works Director	1.00	1.00	1.00	1.00	-	
Ass't Town Engineer	1.00	1.00	1.00	1.00	-	
Project Engineer	1.00	1.00	1.00	1.00	-	
Public Works Specialist	1.33	1.33	1.33	1.33	-	
Engineering Intern	0.73	1.09	1.09	1.09	-	
Operations Manager	1.00	1.00	1.00	1.00	-	
Roads Foreman		1.00	1.00	1.00	-	
Roads Crew Leader	1.00	2.00	2.00	2.00	-	
Truck Driver	8.00	6.00	6.00	6.00	-	
Grounds Crew Leader	1.00	1.00	1.00	1.00	-	
Groundskeeper	2.00	2.00	2.00	2.00	-	
Laborer	4.00	4.00	4.00	4.00	-	
Lead Mechanic	1.00	1.00	1.00	1.00	-	
Mechanic	2.00	2.00	2.00	2.00	-	
Transfer Station Sprvsr	1.00	1.00	1.00	1.00	-	
Recycling Coordinator	1.00	1.00	1.00	1.00	-	
Total Full Time Equiv.	27.06	27.42	27.42	27.42	-	
Paid from Other Funds	2.00	2.00	2.00	2.00		
Paid from General Fund	25.06	25.42	25.42	25.42	-	

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 2017/2018 Accomplishments

- Replaced the gym floor, bleachers and large dividing wall at Mansfield Middle School. ♦
- Replaced generators at Fire Station 107 and Fire Station 207 ♦
- Replaced main water line for the Community Center that had corroded ♦
- Replaced the playground equipment at Vinton School ♦
- Replaced the electric stove and installed gas and a new stove at the Senior Center ♦
- Painted the exterior and replaced the rotting wood at the Senior Center ♦
- Replaced carpet and painted walls and cabinets in the BOE office at the Town Hall ♦
- Painted the exterior of Southeast School in addition to extensive interior painting. ♦
- Replaced cabinets in room 215 at the Middle School as well as painted the room and replaced the appliances ♦
- Replaced pool chemical injectors as well as installed new monitors for chlorine levels at Mansfield Community Center ♦
- Replaced and converted lights from fluorescent to LED at the Community Center. ♦
- Started to replace fluorescent lights at the Mansfield daycare with LED lights. ♦
- Started to replace the fluorescent lights at the Library with LED lights. ♦

FY 2018/2019 Trends & Key Issues

A number of roofs on Town buildings are nearing the end of their useful life expectancy, and, as a result, are requiring maintenance. Funds will be needed in the capital budget for roof repairs and replacement, some of which may occur in conjunction with solar projects. The Facilities Study is completed for Town buildings and capital funds will be required to implement the plan as well as a comprehensive plan for all Town facilities.

FY 2018/2019 Goals & Objectives

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

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.
- Implement the plan determined by the Facilities Needs Assessment of Town buildings.

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

Objectives:

- Identify energy conservation projects with a good return on investment.
- Research solar panel installations, reducing the reliance on fossil fuels.

Goal: Maintain excellent customer service and prompt response time, providing clean and safe facilities. ♦

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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
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	3,072	3,200	3,300
Work orders completed	2731	2,970	3,00
Percentage of work orders completed within fifteen business days of receipt of work order	81%	85%	87%
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)	3,715,000	3,5967,000	3,500,000
Replacements of existing boilers with energy efficient boilers	4	2	2
Removal of underground storage tanks	5	1	2
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 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
Expenditures:						
Noncertified	387,791	401,180	402,750	403,200	2,020	0.50%
Salaries and Wages	23,654	21,200	21,200	17,220	(3,980)	(18.77%)
Misc Benefits	2,995	6,370	6,350	6,350	(20)	(0.31%)
Purch Property Services	70,120	52,930	53,430	53,970	1,040	1.96%
Repairs/Maintenance	41,112	68,880	68,880	68,880	-	
Other Purch Services	99,378	94,070	93,590	93,590	(480)	(0.51%)
Office Supplies	6,602	6,200	6,200	6,200	-	
Energy	224,800	220,000	220,000	220,000	-	
Building Supplies	29,751	51,500	51,500	51,500	-	
Other Supplies	60	1,500	1,500	1,500	-	
Equipment	725				-	
Misc Expenses & Fees		500	500	500	-	
TOTAL EXPEND.	886,988	924,330	925,900	922,910	(1,420)	(0.15%)
TOTAL REVENUES	2,890	4,890	4,890	4,890	-	
EMPL. BENEFITS	174,890	178,940	183,449	182,364	3,425	1.91%
Positions:						
Facilities Mgmt Dir.	1.00	1.00	1.00	1.00	-	
Administrative Assist.	1.00	1.00	1.00	1.00	-	
Custodians	3.40	3.40	3.40	3.40	-	
Maintenance Staff	3.00	3.00	3.00	3.00	-	
Public Works Specialist	0.34	0.34	0.34	0.34	-	
Total Full Time Equiv.	8.74	8.74	8.74	8.74	-	
Paid from Other Funds	1.85	1.85	1.85	1.85	-	
Paid from General Fund	6.89	6.89	6.89	6.89	-	

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

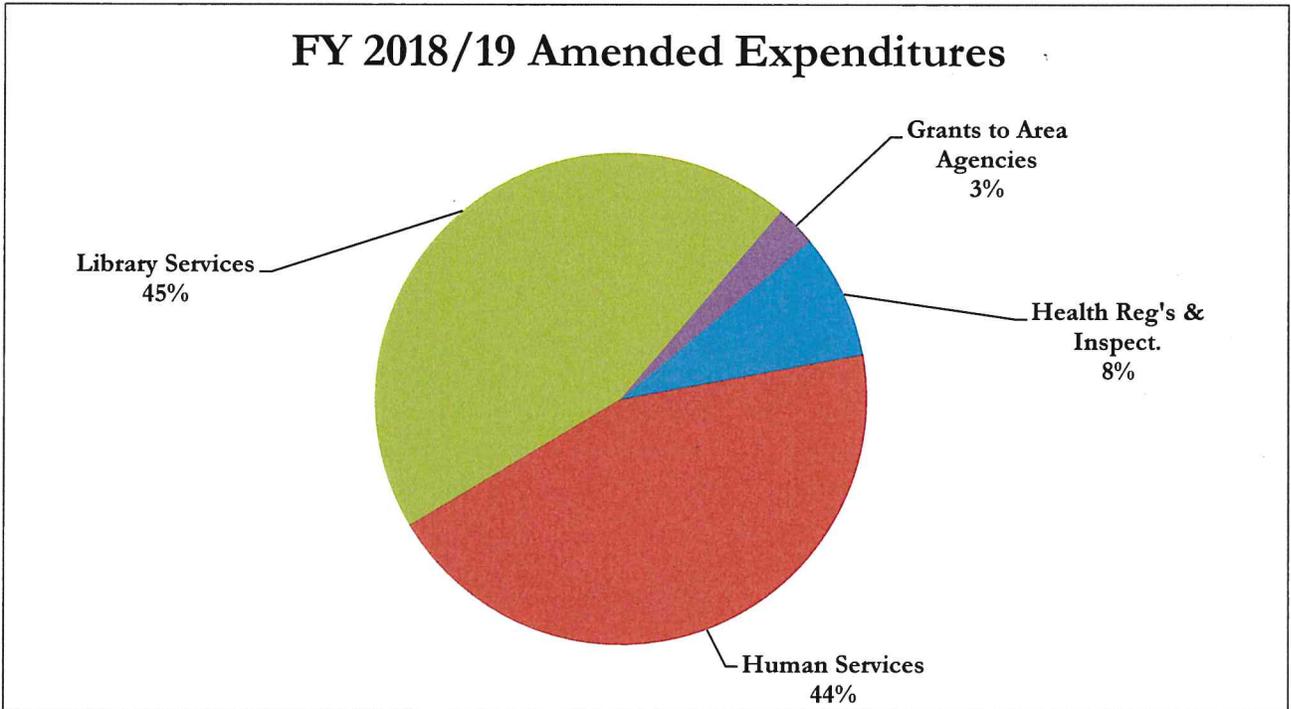
Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
Departments:						
Health Reg's & Inspect.	135,470	138,590	138,590	137,900	(690)	(0.50%)
Human Services	665,592	715,390	715,390	745,750	30,360	4.24%
Library Services	740,584	743,690	743,690	753,100	9,410	1.27%
Grants to Area Agencies	45,800	45,700	45,700	45,300	(400)	(0.88%)
TOTAL EXPEND.	1,587,446	1,643,370	1,643,370	1,682,050	38,680	2.35%

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 Amended	FY 17/18 Estimated	FY 18/19	Incr/ (Decr)	% Incr/ (Decr)
				As Adopted & Amended		
Expenditures:						
Other Purch Services	135,470	138,590	138,590	137,900	(690)	(0.50%)
TOTAL EXPEND.	135,470	138,590	138,590	137,900	(690)	(0.50%)

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 is organized into three service areas: Youth & Early Childhood Services, Social Services and Senior Services.

The Youth Services Bureau provides programs that respond to the needs of Mansfield youth and their families. These programs support and advocate for the social and emotional development of the Town's youth. Services include: positive youth development and counseling; individual, family and group counseling; case management; and crisis intervention. Staff also serves as school social workers for the Mansfield Public Schools. Early Childhood Services focuses on the needs of families with young children ages birth through eight. It also includes information and referral, community planning, and parent engagement and leadership training. Staff oversees the School Readiness Grant and the Child Daycare Grant.

Social Services coordinates Town programs and services for individuals and families at economic risk in the community by providing information and referral, case management, and crisis intervention services. This service area also coordinates the community holiday giving programs, food pantry and special needs funds. It also processes the elderly/disabled tax relief programs.

Senior Services provides opportunities for seniors aged fifty-five and over to maintain and improve their physical, mental, social and emotional well-being. The Mansfield Senior and Wellness Center is the community focal point for a wide range of services and programs including enrichment classes, support groups, educational and informational presentations, recreational groups, meals, fitness classes, health screenings, medical and social work services, travel and volunteer opportunities.

The Director serves as the Town's Municipal Agent for Elderly, Veteran's Advocate, Emergency Shelter Coordinator and the Fair Housing Officer. Emergency assistance is provided to residents from the Special Needs Fund, which is supported by private donations. The administrative staff oversee grant writing and grant management. Administrative staff also supports numerous citizen advisory committees.

FY 2017/2018 Accomplishments

- Awarded grant funding as the Local Prevention Council from the NECASA program to support prevention of alcohol, tobacco and other drug use. ♦
- Awarded grant funding from the State Department of Education to promote positive youth development programs. ♦
- Continued various support groups and programs for all ages. ♦
- Offered positive youth development groups to Middle schoolers through two girls groups and a boys group throughout the school year.
- Continued weekly in-school counseling services at the Middle School, COPE mentoring program at the elementary schools, the afterschool Big Friends mentoring program and a parent group. ♦
- In collaboration with the Mansfield Middle School staff, developed an adventure based, positive youth development after school program which was held Spring 2017.
- Offered education and support programs to parents. ♦

- Awarded grant funding for school readiness and early childhood initiatives by the state Office of Early Childhood Services. ♦
- Successfully recruited a new Senior Center Program Coordinator and Early Childhood Services Coordinator.
- Successfully recruited four interns for the 2017/2018 academic year.
- Collaborated with Parks and Recreation to offer a summer service learning program for youth. ♦
- Developed an adventure based positive youth development program for Mansfield youth transitioning to high school. ♦
- Developed a summer mindfulness program for children and their parents in cooperation with the Mansfield Public Library. ♦
- Promoted health awareness through various screening opportunities and health promotion talks. ♦
- Began the Self-Assess Accreditation process for National Senior Center Accreditation with an estimated completion in Summer 2018. ♦
- Accomplished a number of Senior Center facility improvements including: repair, replacement and painting of the entire exterior of the building; removal of a large part of the retaining wall and regrading of the area; the replacement of the kitchen stove; and installation of a new SmartTV in the memorial room. ♦
- Organized interdepartmental community events to promote health, safety and engagement of youth and families including Eggstavanza, Playground 5K and Safe(re)Cycle. ♦
- Restructured and improved the Senior Center Volunteer program in accordance to best practices established by the National Institute of Senior Centers. Created a new volunteer handbook.
- Exceeded our goal of maintaining Senior Center Participation even with staffing transitions and vacancies.
- Provided staff training to allow an expanded use of technology to improve the efficiency and effectiveness of the department database. ♦
- Sponsored eight successful Intergenerational Programs through improved collaboration with a number of local groups, including Mansfield Middle School, E.O. Smith High School, the Mansfield Public Library, the Mansfield Community Center, VITAS and local businesses. ♦
- Expanded use of outcome-based evaluation tools in specific program areas and incorporated feedback into program planning.

FY 2018/2019 Trends & Key Issues

Mansfield residents are struggling with a variety of needs. There are increased numbers of persons of all ages dealing with a variety of mental health issues and limited services to address these needs. 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 reduce access to resources and mandated services. Potential cuts to various programs and funding will increase pressure and expectations for local communities to meet these needs. 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 that 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 and to 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 those programs that meet the greatest need and provide the best return. The composition of the aging population is changing, programs and services will need to be reviewed to ensure that 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 that they serve.

FY 2018/2019 Goals & Objectives

Goal: Maintain the level of services provided to youth and families by building the capacity of the program to respond to an increased demand for services and ensure continuity of care. ♦

Objectives:

- Maintain programs in collaboration with the Library, Schools and Parks and Recreation.

Goal: Increase awareness of the School Readiness Grant so that all children in Mansfield have the opportunity to have a high quality early care experience. ♦

Objectives:

- Provide information at all preschool screening events held by the Mansfield School District.
- Widely publicize the grant through the newspaper, library, public school system, and all NAEYC accredited programs in Mansfield.
- Ensure that all slots are filled and all programs have waiting lists with at least one child per slot.
- Increase parent engagement with various health and wellness initiatives and education offerings through the Mansfield Advocates for Children initiatives.
- Continue collaboration and oversight pertaining to the Child Day Care grant

Goal: Based on data from the Facilities Study, address critical Senior and Wellness Center building improvements.

Objectives:

- Complete exterior building and sidewalk repairs.
- Replace kitchen equipment as needed.
- Replace carpeting.

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. In cooperation with the Mansfield Senior Center Association and the Library, successfully conduct fund development of the Senior Center Satellite Library and Café Initiative. ♦

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 that promote and stimulate healthy living options for the senior residents of Mansfield. ♦

Objectives:

- Increase total participation at the Mansfield Senior Center.
- Complete the National Council on Aging Senior Center self-assessment process and achieve NISC Accreditation by late Summer 2018.

♦ 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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Counseling & Positive Youth Development Services			
Youth and Families served by programs	230	230	230
Volunteers assisting with programs and services	80	70	70
Volunteer/Intern Hours	2,180	1,900	2,200
Early Childhood Services			
School readiness slots for children	15	15	15
Quality enhancement programs offered	6	6	6

Human Services Administration	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Fee Waiver Program			
Fee waiver applications received (town-wide)	116	125	125
Total fee waiver dollars distributed to participants (town-wide)	\$59,279	\$65,000	\$65,000
Special Funds			
Total dollars donated to the Holiday, Special Needs and Campership Funds	\$26,629	\$25,000	\$25,000
Individuals and Families receiving assistance through Special Needs, Holiday, Campership or Food Programs	411	400	400
Social Work clients (unduplicated)			
Persons receiving social work services (ages 18 – 59)	171	175	175

Senior Services	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Programming			
Senior Center visits	20,529	21,000	21,000
Total number of Senior Center program participants	1,018	1,000	1,000
Meals provided to seniors	4950	5,000	5,000
Rides provided to seniors through the Transportation Program	491	500	500
Van trips	106	100	100
Total ridership in the Transportation Program	318	285	285
Seniors receiving social work services	273	275	275

Town of Mansfield
Department: Human Services

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Cert Wages	(15,780)	(15,780)	(15,780)	(15,780)	-	
Noncertif.	617	1,500	1,500	1,500	-	
Salaries and Wages	589,159	612,900	612,900	653,960	41,060	6.70%
Misc Benefits	6,432	9,150	9,150	8,900	(250)	(2.73%)
Prof & Tech Services	5,705	8,500	8,500	6,500	(2,000)	(23.53%)
Other Purch Services	3,384	4,500	4,500	4,850	350	7.78%
School/Library Books	479	550	550	550	-	
Office Supplies	6,329	5,750	5,750	5,750	-	
Other Supplies	8,566	12,040	12,040	12,040	-	
Equipment	1,422	1,280	1,280	2,480	1,200	93.75%
Misc Expenses & Fees	59,279	75,000	75,000	65,000	(10,000)	
TOTAL EXPEND.	665,592	715,390	715,390	745,750	30,360	4.24%
TOTAL REVENUES						
EMPL. BENEFITS	243,985	269,242	259,031	277,472	8,230	3.06%
Positions:						
Director	1.00	1.00	1.00	1.00	-	
Youth Services Coord.	1.00	1.00	1.00	1.00	-	
Youth Counselor	1.00	1.00	1.00	1.00	-	
Early Childhd Srv Crd	0.86	0.86	0.86	0.86	-	
Administrative Asst.	1.00	1.00	1.00	1.00	-	
Senior Services Coord.	1.00	1.00	1.00	1.00	-	
Social Worker	1.00	1.00	1.00	1.00	-	
Outreach Soc. Worker	0.54	0.54	0.54	0.54	-	
Senior Prog. Coord.	1.00	1.00	1.00	1.00	-	
Receptionist	1.00	1.00	1.00	1.00	-	
Kitchen Aide	0.71	0.71	0.71	0.71	-	
Transportation Coord.	0.54	0.54	0.54	0.54	-	
Van Drivers	0.55	0.55	0.55	0.55	-	
Total Full Time Equiv.	11.20	11.20	11.20	11.20	-	
Paid from Other Funds	0.48	0.48	0.48	0.48	-	
Paid from General Fund	10.72	10.72	10.72	10.72	-	

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 2017/2018 Accomplishments

- Expanded collaboration with the public schools to provide better access to library materials for all children, including supplying programs and books for Summer School classes, providing books for children at Camp Mansfield, assisting with the Little Local Libraries, and general curriculum support. ♦
- Added new shelving at the Library Express to house the expanding collections, including the addition of children's books to meet a growing demand.
- With funding from the Friends of the Library, the Library installed a washer-dryer to clean the large amount soft toys, puppets, and other items borrowed by patrons or used in programs. This equipment, along with our Zono sanitizing machine, keeps our collections clean, helps them last longer, and makes items more attractive to use. ♦
- Promoted and grew our collections and services. New collections include Paperback Classics to help fulfill summer reading requirements, Teen Nonfiction, and a Board Game collection. New services provided include Quiet Study space, and the opportunity to practice on the library's piano. ♦
- Worked in collaboration with the Town Clerk's Office and volunteers, the library continued to build our local history digital catalog and archive. ♦
- Worked collaboratively with other organizations such as the Human Services Department, CT Museum of Natural History, and local schools to provide a broad array of programs, displays, and services. ♦

FY 2018/2019 Trends & Key Issues

Fiscal trouble at the state level has impacted local library services. State Library grants have been suspended, and Mansfield, as a net lender to other communities, will not receive any compensation for that service. The state interlibrary delivery service has been severely curtailed, limiting the number and kind of materials which can be requested by our patrons. Despite these challenges, the Library continues its quest to provide the best services possible in a fiscally responsible manner.

FY 2018/2019 Goals & Objectives

Goal: Expand the Library's presence beyond its physical location, which is not accessible via public transportation, to provide better service for citizens. ♦

Objectives:

- Work with the Human Services Department to open a library branch at the Senior Center, if the budget allows.

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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Circulation			
Downloadable and e-books circulation	8,351	9,200	9,500
Total annual circulation	201,068	215,000	215,000
Patrons entering the Library	73,003	90,000	90,000
Total Collection Size	82,867	84,000	85,000
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	8,898	9,500	9,500
Patrons using wi-fi at the Library	15,211	12,000	12,000
Database Sessions	836	850	850
Programming			
Youth programs offered	172	175	175
Youth program participants	4,995	5,600	5,600
Adult programs offered	100	100	100
Adult program participants	1,762	1,800	1,800
Outreach programs conducted	200	200	200
Outreach program participants	2,657	2,700	2,700
Special community events offered	11	10	10
Special community events participants	1,526	1,400	1,400
Total annual program and event attendance	10,940	11,500	11,500
Circulation (all other) *limited state delivery service	192,717*	205,800	205,800

Town of Mansfield
Department: Library Services - 43100

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:					-	
Salaries and Wages	592,986	594,490	594,490	603,900	9,410	1.58%
Misc Benefits	2,749	3,060	3,060	3,110	50	1.63%
Prof & Tech Services	2,073	1,500	1,500	1,500	-	
Other Purch Services	840	33,750	33,750	33,700	(50)	(0.15%)
Instructional Supplies	6,553	6,600	6,600	6,600	-	
School/Library Books	101,511	103,290	103,290	103,290	-	
Equipment	33,872	1,000	1,000	1,000	-	
TOTAL EXPEND.	740,584	743,690	743,690	753,100	9,410	1.27%
TOTAL REVENUES	25,462	21,010	21,010	12,180	(8,830)	(42.03%)
EMPL. BENEFITS	252,057	255,964	257,244	261,952	5,988	2.34%
Positions:						
Library Director	1.00	1.00	1.00	1.00	-	
Librarian	4.00	4.00	4.00	4.00	-	
Library Associate	3.00	3.00	3.00	3.00	-	
Library Assistant	1.92	1.92	1.92	1.92	-	
Pages	1.49	1.49	1.49	1.49	-	
Total Full Time Equiv.	11.41	11.41	11.41	11.41	-	
Paid from Other Funds	1.04	1.04	1.04	1.04	-	
Paid from General Fund	10.37	10.37	10.37	10.37	-	

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.

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.

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 PROJECT. Provides emergency shelter for homeless people.

Town of Mansfield
Department: Grants to Area Agencies - 45000

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Agencies:						
Comm Companion & Homemaker	4,000	4,000	4,000	4,000	-	
CT Legal Services	6,500	6,500	6,500	6,500	-	
Holy Family Shelter	3,000	3,000	3,000	3,000	-	
Meals On Wheels	3,000	3,000	3,000	3,000	-	
NECASA	400	400	400		(400)	(100.00%)
Perception Programs	1,900	1,800	1,800	1,800	-	
Sexual Assault Crisis Services	4,500	4,500	4,500	4,500	-	
United Services, Inc	8,000	8,000	8,000	8,000	-	
Veterans' Services	10,000	10,000	10,000	10,000	-	
Windham Area Interfaith Minist	3,000	3,000	3,000	3,000	-	
Windham Area No Freeze Project	1,500	1,500	1,500	1,500	-	
TOTAL EXPEND.	45,800	45,700	45,700	45,300	(400)	(0.88%)

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19		
				As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Departments:						
Building & Housing Insp.	284,942	375,770	368,660	373,760	(2,010)	(0.53%)
Planning & Development	312,926	340,760	331,520	355,120	14,360	4.21%
Boards and Comm.	4,163	6,400	6,400	4,300	(2,100)	(32.81%)
TOTAL EXPEND.	602,031	722,930	706,580	733,180	10,250	1.42%

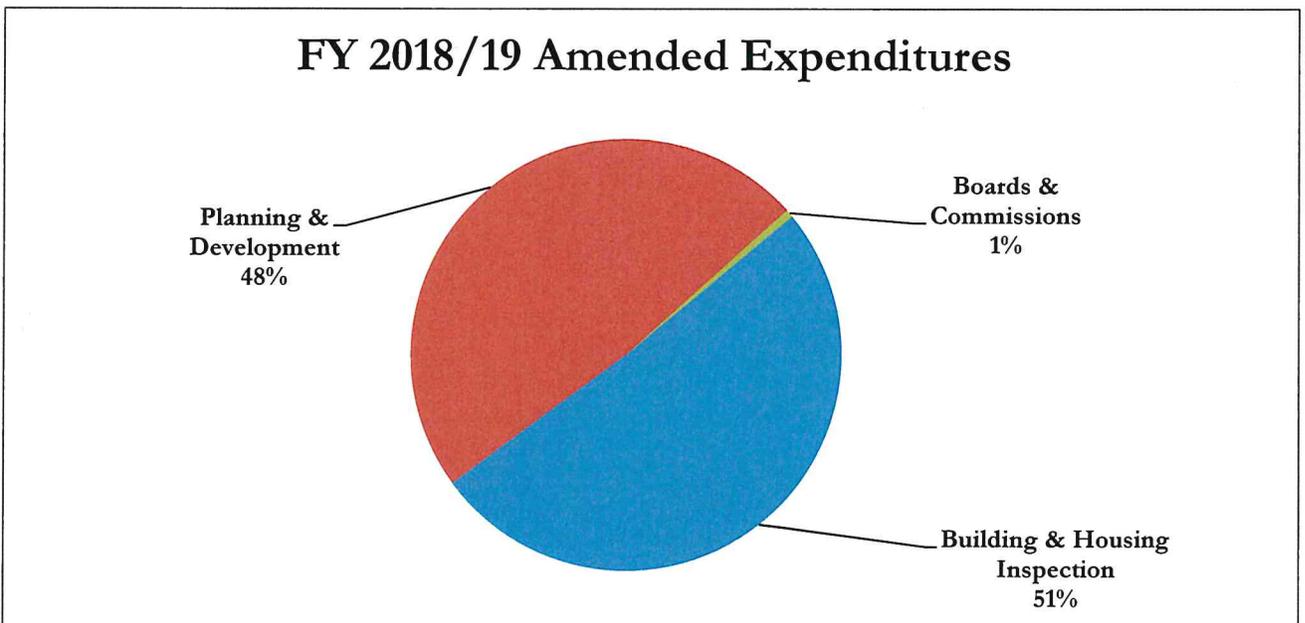
Mission

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 2017/2018 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, continued 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. ♦
- Began to incorporate residential dwelling units at Downtown Storrs in to the Housing inspection program.
- Launched the public portal for Building permit application giving customers the ability to apply and pay for permits online.
- Continued implementation of the updated State Building Code.

FY 2018/2019 Trends & Key Issues

The Storrs Center project is complete therefore staffing levels required to enforce the Building Code have been reduced. Due to the increased workload associated with overcrowding enforcement and other construction activities the full-time regular Housing Inspector remains partially reassigned to building inspections. This is a valuable asset to the department due to the ability to use a licensed individual in a more technical capacity. Part-time Housing Inspectors continue to perform quality of life related enforcement activities along with enforcing the zoning regulations referenced in the Housing code. The department will continue inspection of additional dwelling units at Downtown Storrs as they become subject to the Town's Housing code.

Staff will continue implementation of the selected permitting and code enforcement software system. The software supports an efficient work flow to maximize staff productivity, as well as enhanced information access for the public.

FY 2018/2019 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.
- Inspect Storrs Center final projects at various stages as required by the Building Code.
- Complete process of implementing new software system to allow for electronic permitting and code enforcement activities.
- Implement updated State Building Code.
- Continue working with Planning and Development to enforce occupancy provision of zoning regulations.

♦ 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 16/17	FY 17/18	FY 18/19
	Actual	Projected	Adopted
Building Permits			
Residential building permits issued	570	732	700
Commercial building permits issued	212	120	120
Single Family Dwelling Housing Starts+#	7	5	60
Total annual building permits issued	789	857	880
Inspections			
Building inspections conducted	1665	1,600	1,900
Housing Code inspections conducted*	3001	1966	2000
Overcrowding Inspections*	1080	100	100
Blight inspections	86	78	80
Parking inspections	120	144	140
Certificates			
Certificates of approval and occupancy issued	603	246	300
Building permits revoked	5	4	4
Housing Code certificates issued	1054	1210	1300
Total Code Enforcement (Violation) Cases			
Number of citations issued for local ordinance violations	123	100	100

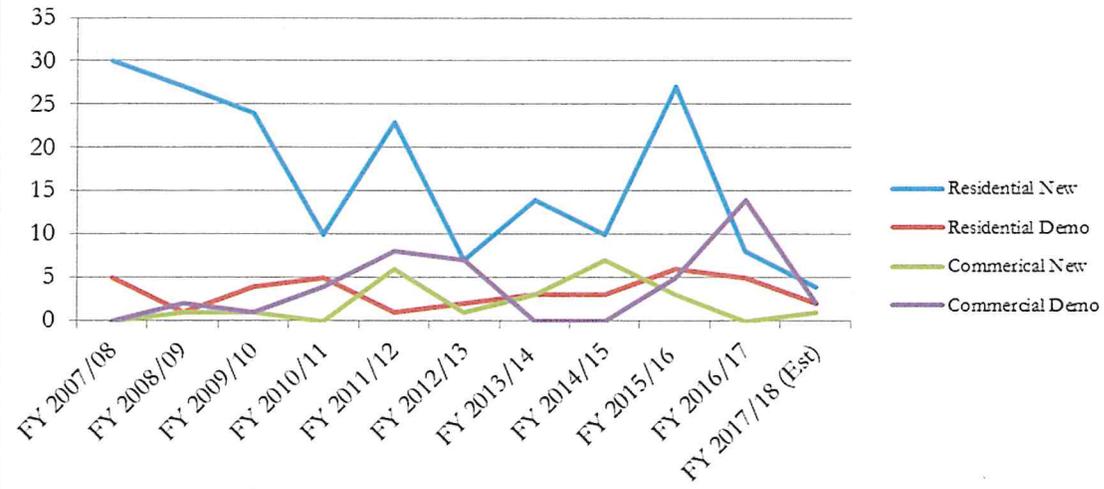
+ Includes standalone single family homes, townhouse condominiums and apartments

Next fiscal year depends on the Zoning moratorium on Multi-family dwelling * This includes all prescheduled overcrowding inspections based on grid system which have been discontinued.

Town of Mansfield
Department: Building & Housing Inspection - 30800

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	277,648	364,210	357,100	362,200	(2,010)	(0.55%)
Misc Benefits	1,806	3,410	3,410	3,410	-	
Prof & Tech Services		1,100	1,100	1,100	-	
Other Purch Services		1,350	1,350	1,350	-	
School/Library Books	2,314	2,500	2,500	2,500	-	
Office Supplies	1,701	1,650	1,650	1,650	-	
Other Supplies	445	450	450	450	-	
Equipment	1,028	1,100	1,100	1,100	-	
TOTAL EXPEND.	284,942	375,770	368,660	373,760	(2,010)	(0.53%)
TOTAL REVENUES	352,792	330,090	340,195	330,090	-	
EMPL. BENEFITS	118,018	155,980	154,522	157,110	1,131	0.72%
Positions:						
Building Official	1.00	1.00	1.00	1.00	-	
Administrative Asst.	1.25	1.25	1.25	1.25	-	
Asst. Building Official	1.00	1.00	1.00	1.00	-	
Housing Inspector	1.00	1.00	1.00	1.00	-	
Building Insp. - PT NB	0.80	0.86	0.86	0.86	-	
Total Full Time Equiv.	5.05	5.11	5.11	5.11	-	
Paid from Other Funds	0.89					
Paid from General Fund	4.16	5.11	5.11	5.11	-	

Building Permits - New & Demolition



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 and Inland Wetlands Agency with their statutory responsibilities; providing guidance to the Economic Development Commission, Conservation Commission, Zoning Board of Appeals, Town Council and various advisory committees such as Sustainability, Transportation Advisory Committee and Four Corners Sewer and Water; implementing the Mansfield Tomorrow Plan of Conservation and Development (POCD); managing the Town's housing rehabilitation program for low and moderate income homeowners; and zoning enforcement.

FY 2017/2018 Accomplishments

- Completed reorganization of Zoning Regulations and comprehensive update of regulations related to multi-unit housing, site design and development; parking; landscaping; and outdoor lighting. ♦
- Updated Inland Wetlands and Watercourses Regulations and established guidelines for issuance of administrative permits. ♦
- Updated Zoning Citations Ordinance to authorize automatic daily accrual of fines. ♦
- Established Wetlands Citations Ordinance to provide penalties for work in regulated areas undertaken without the proper permit. ♦
- Completed implementation of the land development module of the new permitting and code enforcement software system. ♦
- Awarded \$207,000 grant from CT Department of Energy and Environmental Protection to assist in acquisition of 114 acres of open space directly across from the Town-owned, 35-acre Mount Hope Park. ♦
- Participated in the *Taste of Mansfield* initiative sponsored by UConn Extension to build awareness of agriculture in Mansfield and facilitate the purchase of food from local farms.
- Assumed responsibility for providing staff support to the Zoning Board of Appeals. ♦
- Participated in the Northeast Connecticut Innovation Partnership application for funding to promote federal SBIR/STTR grants to businesses in northeast Connecticut. ♦
- Continued to provide support to Economic Development Commission's Business Visitation Program. Over 50 visits to Mansfield service, restaurant, retail and farm-related businesses have been completed by members of the Commission. ♦
- Continued to work with UConn staff to address off-campus housing concerns, joint planning initiatives and projects. ♦
- Continued to provide assistance to low and moderate income homeowners through the Housing Rehabilitation Revolving Loan Program. ♦
- Provided support to Connecticut Water Company Water Service Advisory Committee. ♦

FY 2018/2019 Trends & Key Issues

Completion of the CWC water pipeline in 2016, the projected completion of the Four Corners Sanitary Sewer Project in 2019, and the opening of the Innovation Partnership Building at the new Technology Park are expected to increase development pressure in northern Mansfield in coming years. While residential development is expected to increase in FY 2018/19 after adoption of new

multi-unit housing regulations, new commercial development is expected to be minimal until the installation of infrastructure is complete at the Four Corners.

To ensure new development is consistent with the vision and goals identified in the new POCD, a complete rewrite of zoning and subdivision regulations is underway and expected to be completed in FY 2018/19. This process will involve a significant effort from the staff, the Planning and Zoning Commission, advisory committees and the public. The PZC's Regulatory Review Committee has been meeting on a weekly basis with few exceptions to complete this project; this schedule will continue until the project is completed.

Another significant area of focus for FY 2018/19 and future years will be review of new construction projects at UConn. Based on the campus master plan completed in 2015, staff anticipates UConn will be constructing numerous buildings in the coming years. Staff will continue to assist the Planning and Zoning Commission and Town Council with review of these projects through the environmental impact evaluation (EIE) process.

FY 2018/2019 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 annual report on Plan implementation.

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

Objectives:

- Continue to implement the housing rehabilitation revolving loan fund and complete new projects as funds allow.
- Improve neighborhood stability through proactive enforcement of zoning regulations.

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

Objectives:

- Coordinate economic development activities with the Mansfield Downtown Partnership.
- Assist the Economic Development Commission in implementation of its work 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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Operations			
Plan reviews conducted (Planning, Zoning & Wetlands)	174	195	210
Zoning permits issued	131	150	160
Total Code Enforcement Cases			
Zoning citations issued	10	15	20
Zoning violations issued	20	30	40
Complaints investigated	50	60	80
Percentage of investigated complaints resulting in Zoning Code violation	40%	50%	50%
Total Code Enforcement (Violation) Cases Resolved			
Resolved through voluntary compliance (i.e. door hangers, warnings)	30	40	50
Resolved through forced compliance (i.e. hearings, legal proceedings)	10	15	20
Total cases brought into compliance/closed during the reporting period	40	55	60
Affordable Housing			
Housing rehabilitation applications received	7	8	7
Housing rehabilitation projects completed	3	3	4
Total dollar value of housing rehabilitation loan portfolio	1,580,818	\$1,585,500	\$1,590,000

Town of Mansfield
Department: Planning & Development - 51100

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	271,198	279,170	279,170	280,370	1,200	0.43%
Misc Benefits	7,089	13,720	12,360	12,590	(1,130)	(8.24%)
Prof & Tech Services	24,081	35,900	28,150	37,650	1,750	4.87%
Other Purch Services	9,280	10,320	10,000	22,260	11,940	115.70%
School/Library Books	409	100		100	-	
Office Supplies	531	1,550	1,680	2,150	600	38.71%
Other Supplies			160		-	
Equipment	338				-	
TOTAL EXPEND.	312,926	340,760	331,520	355,120	14,360	4.21%
TOTAL REVENUES	31,489	37,550	13,800	37,350	(200)	(0.53%)
EMPL. BENEFITS	115,276	117,758	120,801	121,615	3,857	3.28%
Positions:						
Town Planner/Director	1.00	1.00	1.00	1.00		
Plan. & Comm Dev Ass't	1.00	1.00	1.00	1.00		
Environmental Planner	0.43	0.43	0.43	0.43		
Assistant Planner	1.00	1.00	1.00	1.00		
Total Full Time Equiv.	3.43	3.43	3.43	3.43		
Paid from Other Funds						
Paid from General Fund	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.

CONSERVATION COMMISSION. The Conservation Commission consists of seven members and two alternates appointed by the Town Manager. It strives to develop and conserve natural resources in order to protect the integrity of the environment within Mansfield, and acts in an advisory capacity to the Inland/Wetland Agency by reviewing and making recommendations on applications.

HISTORIC DISTRICT COMMISSION. The Historic District Commission was established to encourage the preservation and restoration of those building sites and neighborhoods of greatest historical and architectural significance to the Town, and to secure preservation of the buildings and sites that contribute to the educational, architectural and aesthetic value of the four historic districts. The Commission also judges, within the limits of the districts, new construction, alterations and additions to existing buildings on the basis of their compatibility in scale, mass and materials to adjacent buildings.

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.

Town of Mansfield
 Department: Boards and Commissions - 58000

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Boards and Commissions:						
Agriculture Committee	745	750	750	750	-	
Arts Advisory Committee		500	500		(500)	(100.00%)
Beautification Committee		500	500		(500)	(100.00%)
Board of Assessment Appeals	552	700	700	700	-	
Commission on Aging		100			(100)	(100.00%)
Comm on Persons with Disabilities		100			(100)	(100.00%)
Conservation Commission	60	100	100		(100)	(100.00%)
Historic District Commission		150	150		(150)	(100.00%)
Parks & Advisory Committee	1,955	2,000	2,000	2,000	-	
Zoning Board of Appeals	851	1,500	1,500	850	(650)	(43.33%)
TOTAL EXPEND.	4,163	6,400	6,200	4,300	(2,100)	(32.81%)

**MANSFIELD BOARD
OF
EDUCATION**

Overview

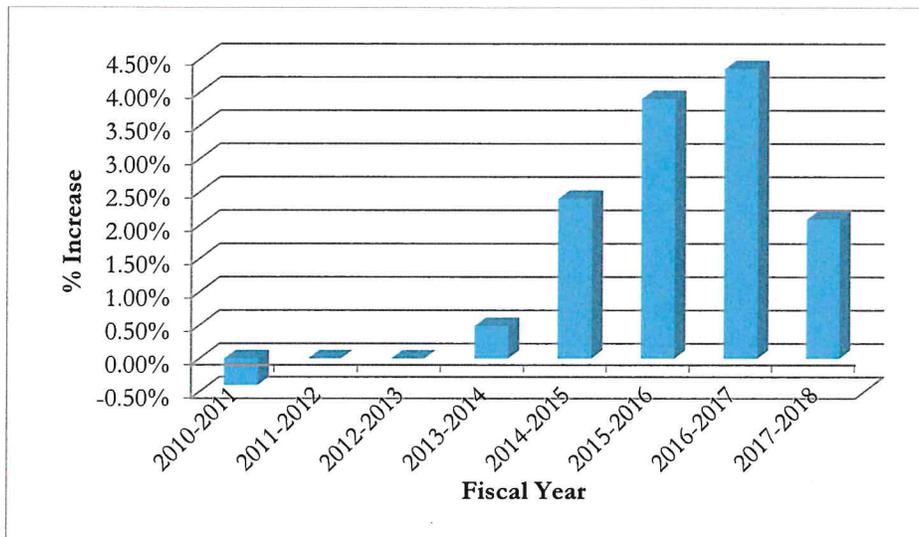
Adopted Budget

The Adopted budget for the Mansfield Board of Education for 2018-2019 is \$23,460,160 representing no increase from the adopted 2017-2018 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%



Enrollment:

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%)

Return on Investment

- Percentage of students meeting or exceeding achievement levels on Smarter Balanced Assessments in mathematics and language arts greater than or equal to the average of students in like districts (DRG C) on most assessments.
- Seventh grade math Smarter Balanced scores are top in the DRG. Grade 4 and grade 7 ELA scores third best in DRG
- Southeast School and Goodwin School were both recognized as top elementary schools earning the designation of School of Distinction. Only 59 elementary schools in the state earned this recognition.
- Vinton students qualified for the Vex Robotics World Competition.
- 2014-2015 National Latin Exam High School Level I.
 - 3 Silver Award
 - 2 Magna Cum Laude Awards
 - 6 Cum Laude Awards
- 67 students participated in the CT Regionals History Day Project. Thirty-one advanced to State History Day.
- 77% of MMS students participate in one or more music ensembles up from 55% in 2016-2017.
- Over one half of MMS students participates in after school activities.
- Teachers and administrators regularly present at local, national, and international conferences.

Budget Drivers

Obligated Expenses:

- Special Education
- Transportation
- Health Insurance
- Energy

Assumptions:

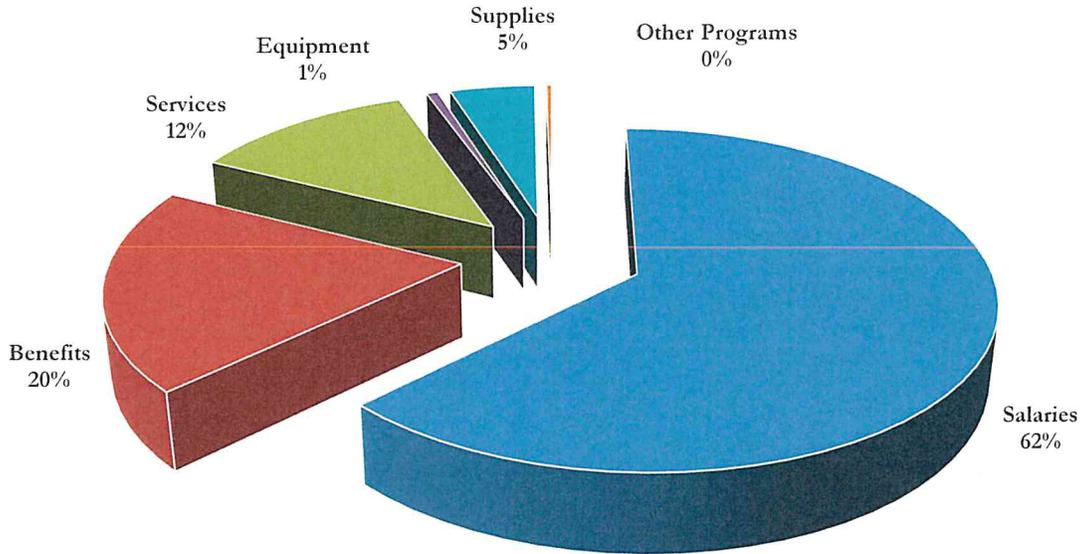
- Present students with learning experiences which prepare them for the 21st century
- Maintain class size in agreement with Board of Education guidelines.
- Ensure safety, security, and health standards.
- Provide programs and supports to meet the needs of all students.
- Provide an educational experience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

Implications:

- Reduce staffing where enrollment is below district guidelines.
- Ensure on-going curriculum evaluation and improvement through the addition of stipends for teacher leaders at the middle school.
- Maintain digital learning opportunities through regular hardware replacement.
- Continue to provide job embedded professional learning experiences.
- Engage professionals on tasks necessary for long range facility planning.
- Continue community outreach and gather input regarding the future of our schools.

Budget Overview

Budget Components



2018-19 Adopted	\$23,460,160
2017-18 Budget	\$23,460,160
Increase	\$ 0
% Increase	0.0%

Major Cost Drivers

2018-2019

Increase

Special Education	\$ 164,510
Pupil Transportation	\$ 28,400
Health Insurance	\$ 31,740
Energy	\$ 17,300
Team Leaders	\$ 10,000

**Mansfield Board of Education
Budget in Brief**

The adopted budget for the Mansfield Board of Education for 2018-2019 is \$23,460,160. It represents no increase over the current year. Of the total, salaries and benefits decreased by \$67,070 or 0.3%. Salaries and benefits account for approximately 82 percent of the total budget. All other expenditures increased by \$67,070 or 1.7 percent. A comparison of the FY 2017-18 to 2018-19 budget follows:

	2016-2017 Actual	2017-2018 Amended	2018-2019 Adopted	Increase/ (Decrease)	Percent Change
Salaries & Benefits					
Certified Salaries	\$ 11,125,040	\$ 11,332,831	\$ 11,218,510	\$ (114,321)	(1.0%)
Non-Cert. Salaries	3,539,205	3,487,029	3,502,910	15,881	0.5%
Sub-total Salaries	14,664,245	14,819,860	14,721,420	(98,440)	(0.7%)
Benefits	4,607,529	4,576,930	4,608,300	31,370	0.7%
Sub-total Salaries & Benefits	19,271,774	19,396,790	19,329,720	(67,070)	(0.3%)
Operating Expenses					
Prof & Tech Services	447,926	700,800	704,620	3,820	0.5%
Purchased Property Services	93,144	90,500	90,500	-	
Repairs	79,484	101,790	101,160	(630)	(0.6%)
Rentals	177	340	340	-	
Tuition	271,575	345,800	461,770	115,970	33.5%
Insurance	77,448	78,680	83,430	4,750	6.0%
Other Purchased Services	1,266,733	1,305,530	1,394,205	88,675	6.8%
Instructional Supplies	219,387	269,580	253,645	(15,935)	(5.9%)
School & Library Books	116,254	113,810	116,810	3,000	2.6%
Office Supplies	45,407	43,450	42,350	(1,100)	(2.5%)
Energy	492,700	462,700	480,000	17,300	3.7%
Building Supplies	89,675	78,680	87,210	8,530	10.8%
Other Supplies	53,017	54,600	74,590	19,990	36.6%
Equipment	224,108	331,510	144,130	(187,380)	(56.5%)
Miscellaneous Exp & Fees	26,686	30,430	30,430	-	
Transfers Out to Other Funds	204,590	55,170	65,250	10,080	18.3%
Sub-total Operating Expenses	3,708,311	4,063,370	4,130,440	67,070	1.7%
Total Expenditures	\$ 22,980,085	\$ 23,460,160	\$ 23,460,160	\$ -	

Mansfield Board of Education – Significant Features

Certified Staff - \$11,218,510

Total certified salaries have decreased by \$114,321 over the present year. This decrease is attributed to the elimination of three teaching positions as well as no general wage increase over the current year for certified staff.

Non-certified Staff - \$3,502,910

Total non-certified salaries have increased by \$15,881, primarily due to step increases as well as the restructuring of custodial staff in which two custodians moved to the Board side and have higher salaries over present year.

Benefits - \$4,608,300

Benefits for staff reflect an overall increase of \$31,370 primarily due to a net increase of \$31,370 for employee health insurance. Health Savings Account (HSA) contributions increased by \$240,070 but was offset by a decrease in medical insurance premiums of \$208,330. An increase of \$44,000 for potential unemployment costs and a decrease of \$35,470 for workers' compensation claims is also included in the proposed budget. Medical claims experience is down and Health Insurance fund balance has been restored. Other salary-related benefits reflect a decrease commensurate with the decrease in salaries.

Professional & Technical Services - \$704,620

The increase of \$3,820 is primarily due to: \$10,000 increase for outside evaluations; \$10,000 decrease for psychiatric services; \$10,000 for communications services for the school building project; \$8,000 decrease in shared Information Technology services; and a \$1,500 increase for physical therapists.

Purchased Property Services - \$90,500

No change from current year.

Repairs & Maintenance Services – \$101,160

Slight decrease (\$630) from the current year.

Rentals - \$340

No change from current year.

Tuition - \$461,770

The increase of \$115,970 is reflective of anticipated outplacement costs for the year.

Insurance – \$83,430

An increase of \$4,750 is an increase in liability, auto and property insurance rates.

Other Purchased Services - \$1,394,205

The increase of \$88,675 is due to the reclassification of software support (\$57,310) to purchased services from equipment and a 3.3% contract increase for bus transportation.

Mansfield Board of Education – Significant Features (continued)

Instructional Supplies - \$253,645

A \$15,935 decrease from the current year is reflective of the decrease in student enrollment.

School & Library Books - \$116,810

The increase of \$3,000 is for new textbooks.

Office Supplies - \$42,350

The decrease of \$1,100 is reflective of a decrease in anticipated needed supplies.

Energy - \$480,000

The increase of \$17,300 reflects projected energy costs adjusted for prior year actual consumption to budget.

Building Supplies - \$87,210

An increase of \$8,530 is for minor equipment needs.

Other Supplies - \$74,590

This category reflects an increase of \$19,990 from the current year budget due to the reclassification of non-capitalized furniture and non-capitalized equipment out of the Equipment classification.

Equipment - \$144,130

The decrease of \$187,380 is due to the FY 2017/18 budget including a one-time cost of \$100,000 for school risers and a dishwasher at the middle school. The reclassification of non-capitalized items and software support to more appropriate categories accounts for the balance of the reduction.

Miscellaneous Fees and Expenditures - \$30,430

No change from the current year.

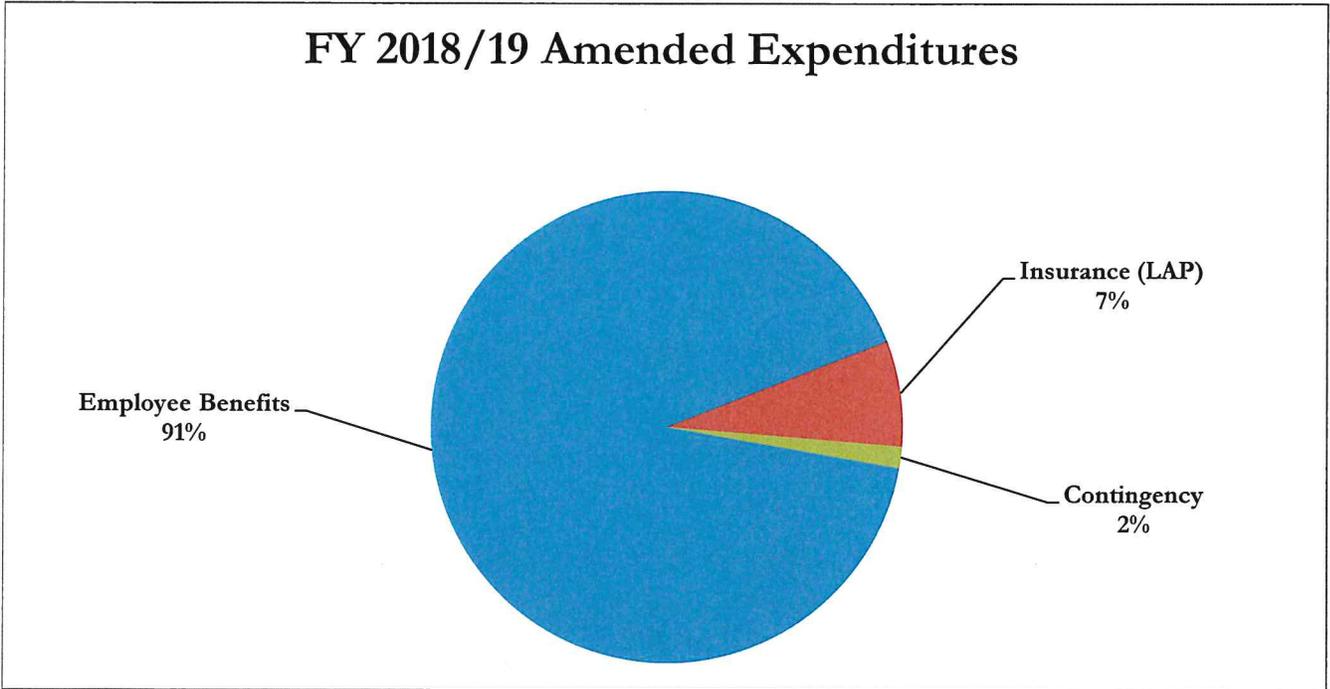
Transfers Out to Other Funds - \$65,250

The increase of \$10,080 is reflective of an increase of \$17,080 for the Other Postemployment Benefits funding; an increase of \$5,000 for Oak Grove School nursing services due to a reduction in state aid and an increase in the cost for services; and an offsetting decrease of \$12,000 for the Suzuki program due to a reduction in enrollment.

TOWN-WIDE

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Departments:						
Employee Benefits	3,020,454	2,617,150	2,625,090	2,687,640	70,490	2.69%
Insurance (LAP)	214,449	193,190	208,213	214,160	20,970	10.85%
Contingency		171,965		43,000	(128,965)	(74.99%)
TOTAL EXPEND.	3,234,903	2,982,305	2,833,303	2,944,800	(37,505)	(1.26%)



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 2018/2019 Trends & Key Issues

Employer contribution rates to the Municipal Employees Retirement System (MERS), which has been a significant cost driver in the past several years, will remain the same for FY 2018/19 (Employer contribution rates remain at 11.74% of salary for regular employees 17.13% of salary for uniformed career firefighters. The State Retirement Commission sets the employers' rates based on actuarial analysis of member census data and projected benefits for current and future retirees.

MERS has begun implementation of a software system for processing and tracking active and retired employees' pension related information; kickoff for this system is expected in late spring 2017, with implementation anticipated to continue well into FY 2017/18. Some additional work (data entry) will be created for staff, but service improvements will be gained from utilization of the system.

Matt Hart as Town Manager served as the Municipal Liaison to the State Employees Retirement Commission (SERC). He monitored trends and proposed legislation related to changes in MERS, while also advocating for changes that would make MERS more sustainable for the long-term. It is hoped that the new Town Manager will also be involved with the Commission.

Health insurance claims have continued to be stable. As of January 2018, net medical claims were down 2.2% from the prior year and were running 76.4% of projected. Combined Medical/RX claims were down 6.2% from the prior year and 81.0% of projected.

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 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, 2018. 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 health insurance pool membership decreased slightly in FY 2016/17, with Windham Region Area Transit District (WRTD) withdrawing from the pool. This resulted in the pool losing approximately 20 covered lives, and since January of 2016, the pool is averaging about 40 less covered lives. This trend has continued in 2017/2018

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.

Town of Mansfield
Department: Employee Benefits - 71000

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages	(29,800)	(36,600)	(36,600)	(38,800)	(2,200)	6.01%
Benefits	1,685,430	1,791,340	1,792,240	1,772,700	(18,640)	(1.04%)
Medical Ben.	1,364,824	1,235,320	1,242,360	1,329,420	94,100	7.62%
Shared Services	-	(372,910)	(372,910)	(375,680)	(2,770)	0.74%
TOTAL EXPEND.	3,020,454	2,617,150	2,625,090	2,687,640	70,490	2.69%

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 2017/2018 Accomplishments

- Continue to update the Town’s statement of values; ensuring that all buildings, vehicles, and equipment are insured for proper replacement values. ♦
- Conducted a comprehensive review of insurance coverage of Fire Department equipment, apparatus, and buildings. Transferred all Town owned Fire Department equipment and apparatus to the CIRMA policy. Achieved savings in premium. ♦
- Evaluated and recommended increase to Town/MBOE aggregate excess liability coverage from \$5M to \$10M for FY 17/18; will utilize premium savings associated with change in carrier for Fire Department apparatus to offset increased premium associated with increased excess liability coverage.
- Received a member’s equity distribution payment from CIRMA for the Town/MBOE LAP Policy in the amount of \$11,259.

FY 2018/2019 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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Experience (Town and BOE)			
Claims (with losses)	10	7	6
Claims/Occurrences (no losses)	8	7	7
Total Claims/Occurrences	18	14	13
Median number of working days from date in which the claim/loss occurs to when the claim/loss is reported to the insurance carrier	12	10	4
Premium dollars expended (all funds Town)	\$216,560	\$237,149	\$244,263

Town of Mansfield
 Department: Insurance (LAP) - 72000

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Insurance	214,449	193,190	208,213	214,160	20,970	10.85%
TOTAL EXPEND.	214,449	193,190	208,213	214,160	20,970	10.85%

CONTINGENCY - 73000

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

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

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

Description	FY 16/17 Actual	FY 17/18 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Expenditures:						
Salaries and Wages		171,965		43,000	(128,965)	(74.99%)
TOTAL EXPEND.		171,965		43,000	(128,965)	(74.99%)

**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 Amended	FY 17/18 Estimated	FY 18/19 As Adopted & Amended	Incr/ (Decr)	% Incr/ (Decr)
Other Financing Uses:						
Other Operating	5,000	5,000	5,000	5,000	-	
Revaluation	25,000	25,000	25,000	25,000	-	
Downtown Partnership	125,000	132,000	132,000	132,000	-	
Parks & Recreation Fund	522,950	536,020	536,020	536,020	-	
Town Aid Road			210,000		-	
Debt Service Fund	285,000	285,000	285,000	275,000	(10,000)	(3.51%)
Capital Projects Fund	2,889,240	2,186,660	2,186,660	2,144,010	(42,650)	(1.95%)
Storrs Center Reserve	175,000	325,000	325,000	150,000	(175,000)	(53.85%)
Cemetery Fund	20,000	20,000	20,000	20,000	-	
Medical Pension Trust Fund	42,000	44,100	93,600	89,720	45,620	103.45%
Transit Services Fund	142,050	128,000	128,000	128,000	-	
TOTAL EXPEND.	4,231,240	3,686,780	3,946,280	3,504,750	(182,030)	(4.94%)

CAPITAL PROGRAM

Town of Mansfield

Capital Improvement Program Introduction

For FY 2018/19 to 2022/23

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 2018/19**

	FY 17/18 Adopted	FY 18/19 As Adopted & Amended
Estimated Revenues:		
Capital Non-Recurring Reserve Fund (CNR)	\$ 3,282,150	\$ 3,343,870
Town Aid Road Grant	130,000	
Infrastructure Grant (LOCIP)	357,700	227,630
Other	212,930	248,850
	\$ 3,982,780	\$ 3,820,350

	FY 17/18 Adopted	FY 18/19 As Adopted & Amended
Estimated Expenditures:		
General Government	\$ 50,000	\$ -
Public Safety	504,600	772,000
Public Works	1,397,350	2,012,000
Facilities Management (Town/Schools)	1,290,900	588,500
Community Services	214,930	147,850
Community Development	325,000	150,000
Education	200,000	150,000
	\$ 3,982,780	\$ 3,820,350

Town of Mansfield
Capital Projects Fund Financing Plan - 2018/19

	Budget 2018/19	LOCIP	CNR Fund	Other Funds
Public Safety				
Fire and Emergency Services				
Communication Equipment	7,000			7,000
Fire Ponds	5,000		5,000	
Fire Station Study	50,000		50,000	
Personal Protective Equipment	15,000		15,000	
Replacement Admin Vehicle	35,000		35,000	
Replacement of Rescue 207(Comman	60,000		60,000	
Replacement of ET 407	600,000		600,000	
Total Public Safety	772,000	-	765,000	7,000
Public Works				
Bucket Loader	180,000			180,000
Engineering CAD Upgrades	25,000		25,000	
Fleet Vehicle	24,000		24,000	
Guiderails Imprv/Replacements	50,000		50,000	
Hillyndale Road Bridge	86,000		86,000	
Pickup/Small Dump Truck	35,000		35,000	
Road Drainage & MS4 Requirements	60,000		60,000	
Road/Resurfacing	1,435,000	227,630	1,207,370	
Skidsteer	52,000	-	52,000	
Transp/Walkways per Town's Priority	40,000		40,000	
Trees	25,000		25,000	
Total Public Works	2,012,000	227,630	1,604,370	180,000
Facilities Management				
Town				
Animal Shelter Building Repairs	10,000		10,000	
Brick Repairs	7,000		7,000	
Bus Garage Building Repairs	8,000			8,000
Comm Center Building Repairs	65,000		65,000	
Custodial Equipment	10,000		10,000	
Day Care Building Repairs	11,000		11,000	
Fire Stations Building Repairs	30,000		30,000	
Fleet Trucks	70,000		70,000	

**Town of Mansfield
Capital Projects Fund Financing Plan - 2018/19**

	Budget 2018/19	LOCIP	CNR Fund	Other Funds
Facilities Management (cont'd)				
Indoor Air Quality Testing	5,000		5,000	
Maintenance Projects	13,000		13,000	
Oil Tank Repairs	15,000		15,000	
Park Building Repairs	22,500		22,500	
Replacement Forklift	30,000		30,000	
Roof Repairs	15,000		15,000	
Security Improvements	10,000		10,000	
Storage Upgrades	7,000		7,000	
Town Hall Building Repairs	25,000		25,000	
Tractor Replacement	10,000		10,000	
Education				
School Building Project-Architect	110,000		110,000	
School Building Maintenance	115,000		115,000	
Total Facilities Management	588,500	-	580,500	8,000
Community Services				
Fitness - Equipment	53,850			53,850
Invasive Control	14,000		14,000	
Park Improvements	30,000		30,000	
Playscapes and Playground Surfacing	50,000		50,000	
Total Community Services	147,850	-	94,000	53,850
Community Development				
Storrs Center Reserve	150,000		150,000	
Total Community Develop.	150,000	-	150,000	-
Education				
Technology Infrastructure	150,000		150,000	
Total Education	150,000	-	150,000	-
TOTAL C.I.P. 2018/19	\$ 3,820,350	\$ 227,630	\$ 3,343,870	\$ 248,850

Town of Mansfield
Capital Improvements Program Narrative
FY 2018/19

Communication Equipment - \$7,000

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 - \$5,000

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.

Fire Station & Staffing Study - \$50,000

This appropriation will help the town and department identify the future Fire & Emergency Service needs for the community. This study will be used as a guide to develop 10 and 20 year implementation plans.

Personal Protective Equipment - \$15,000

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 Admin Vehicle - \$35,000

This appropriation will fund the replacement of an administration vehicle that is used by the Fire Chief, Fire Marshal and Deputy Fire Marshal. Fire support vehicles are used by firefighters for support purposes. Vehicles within the department's fleet are rotated based on usage. When a vehicle's mileage exceeds 90,000 - 100,000 it becomes unfit for emergency response and will be replaced. This project is consistent with the department's effort to maintain its fleet.

Replacement of Rescue of 207 - \$60,000

This appropriation will provide funds to replace a 2001 Rescue truck with over 58,000 miles with a smaller multipurpose utility vehicle. This vehicle will serve as a first response vehicle as well as a service vehicle. The reason for not replacing this vehicle with a full rescue type vehicle is that we have relocated rescue equipment onto the fire apparatus to streamline our effectiveness. This change will reflect a \$240,000 reduction in Capital from the original \$300,000 budgeted amount in previous CIP. The replacement of this vehicle is a high priority and the request is consistent with the department's effort to maintain its response capability for fire & rescue apparatus. Funding for this project is for one appropriation of \$60,000 for 18/19.

Replacement of ET 407 - \$600,000

This appropriation will provide funds to replace a 1991 Pierce Engine Tank with over 61,000 miles. This vehicle will serve as the primary piece of fire apparatus serving District 107 and its replacement is a high priority. The request is consistent with the department's effort to maintain its response capability for fire apparatus.

Bucket Loader - \$180,000

This appropriation will replace the existing 1988 unit which is used to maintain the roads and has been difficult to source parts for.

Engineering CAD Upgrades - \$25,000

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.

Fleet Vehicle – \$24,000

This appropriation will fund the replacement of a 2008 GMC with 120,000 miles and increasing maintenance costs.

Guiderails Improvements/Replacement - \$50,000

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

Hillyndale Road Bridge - \$86,000

This appropriation will help fund the replacement of the Hillyndale Road Bridge. This project was identified for a 50% grant, however as of January 10, 2018 the project was placed on hold indefinitely by the Governor's Office. As this project will likely be delayed due to the hold, funding was spread out over additional time.

Pickup/Small Dump Trucks - \$35,000

This appropriation will fund the replacement of a 2008 GMC with 85,000 miles and is used daily for tasks ranging from snow plowing to small hauling operations.

Road Drainage & MS4 Requirements - \$60,000

Funds the purchase of drainage pipe, precast catch basins, inlet and underdrains needed to replace aging drainage infrastructure. DEEP has made Mansfield a Tier 1 permit community for MS4. The Town is required to manage our stormwater more closely which will require testing, mapping and planning and may require contracting out some of the effort.

Road Resurfacing - \$1,435,000

These funds will be used to resurface some Town roads as part of the Town's continuing road surface maintenance program. These funds also are used to purchase all the materials used by the DPW in patching roads (including unimproved roads), paving over trenches and leveling roads prior to resurfacing.

Skid-steer - \$52,000

This appropriation will replace a 1997 unit that is used for construction projects and snow removal with a four wheel turning skid-steer to improve maneuverability.

Transportation/Walkways per Town's Priority List - \$40,000

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 - \$25,000

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

Animal Shelter Building Repairs - \$10,000

This appropriation will be used to start building funds to upgrade the fencing that has been in need of constant repair. Funding will also be used to replace the hot water tank with an on demand heater.

Brick Repairs - \$7,000

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

Bus Garage Building Repairs - \$8,000

This appropriation will be used to replace the aging doors at the bus garage.

Community Center Building Repairs & Improvements - \$65,000

This appropriation will provide funding for a number of projects within the building. The funds will be used to replace outdated boilers as well as maintenance on the pool and the shower rooms. Other funds will be used to replace stair treads on the back stairs as well as other flooring replacements as needed.

Custodial Equipment - \$10,000

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

Day Care Building Repairs & Improvements - \$11,000

This appropriation will be used to continue with repair work to the exterior of the building.

Fire Stations Building Repairs & Improvements - \$30,000

This appropriation will be used to continue the upgrade of air conditioning equipment in Station 107 and replacing some of the flooring in all 3 stations.

Fleet Trucks - \$70,000

This appropriation will fund the replacement of a 2004 GMC Sahara van with over 119,000 miles. Two replacement vehicles will be purchased including one service van and one used bucket truck that will allow for the servicing of pole lights. It would also be able to be used for some tree trimming around town when needed.

Indoor Air Quality Testing - \$5,000

This appropriation will be used to purchase equipment to assist in testing the quality and quantity of air for HVAC equipment.

Maintenance Projects - \$13,000

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

Oil Tank Removal - \$15,000

This appropriation will be used for the removal of in ground oil tanks that are thirty years old due to a requirement from DEEP. Buildings that still have oil tanks in the ground include Mansfield Discovery Depot, Southeast Elementary school, Goodwin Elementary school and the Public Works garage. Along with the tank removal, we are working on converting the systems to LP high efficiency gas units.

Park Building Repairs - \$22,500

This appropriation will be used towards the installation of a well at Southeast Ballpark as well as replace some appliances and to complete some bathroom upgrades.

Replacement Forklift - \$30,000

This appropriation will be used to replace a thirty year old forklift at the maintenance shop. The new forklift will also be able to be used outside for use in large flatbed truck deliveries.

Roof Repairs – Town Buildings - \$15,000

This appropriation will fund minor roof maintenance throughout town buildings.

Security Improvements - \$10,000

This appropriation will be used to install new monitoring cameras. Funds will also be used for locks and access control as well as outdoor lighting in areas that are in need of additional lighting.

Storage Upgrades - \$7,000

This appropriation will be used to purchase a secured storage container to hold eviction property.

Town Hall Building Repairs & Improvements - \$25,000

This appropriation will be used to work on replacement of bathroom fixtures as well as carpet replacement.

Tractor Replacement - \$10,000

This appropriation will be used for future replacement of three tractors that are beyond their useful life and require repairs every year.

School Building Project – Architect - \$110,000

This appropriation will be used toward the hiring a design architect for the elementary school(s).

School Building Maintenance - \$115,000

These funds will be used to address work needed to keep the buildings safe and operating, during a period of time when decisions are being made on the overall outcome of what will happen to the buildings.

Fitness Equipment - \$53,850

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 - \$14,000

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.

Storrs Center Reserve - \$150,000

This appropriation will be used to pay off a portion of the infrastructure overruns on the project.

Technology Infrastructure - \$150,000

This appropriation represents the sixth 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. Most notably for the next fiscal year, these include addressing the replacement of classroom large instructional projection/display in identified rooms; meeting updated school security needs for facility access, monitoring, and communications; updating infrastructure to comply with current requirements concerning data retention, cyber security, and compatibility with state and local systems; and implementing overdue equipment replacement cycle needs at the four schools.

Town of Mansfield
Impact of 2018/19 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
 Adopted & Amended Five Year Capital Improvements Program
 2018/19 - 2022/23

	As Adopted & Amended 2018/19	Future Projects			
		2019/20	2020/21	2021/22	2022/23
<u>SUMMARY OF PROGRAMS</u>					
General Government	\$ -	\$ 53,000	\$ 77,000	\$ 53,000	\$ 53,000
Public Safety	772,000	231,800	628,200	690,000	120,000
Public Works	2,012,000	1,820,800	1,810,700	1,845,000	2,150,000
Facilities Management	588,500	660,000	593,400	613,600	530,000
Community Services	147,850	143,700	135,840	139,900	126,030
Community Development	150,000	250,000	250,000	-	-
Education	150,000	150,000	150,000	150,000	150,000
Total CIP	<u>\$ 3,820,350</u>	<u>\$ 3,309,300</u>	<u>\$ 3,645,140</u>	<u>\$ 3,491,500</u>	<u>\$ 3,129,030</u>

SUGGESTED SOURCES OF FINANCING

Capital Nonrecurring Reserve Fund	\$ 3,343,870	\$ 3,025,000	\$ 3,100,000	\$ 3,200,000	\$ 3,300,000
Federal & State Grants	-	-	230,700	-	-
LOCIP Grant	227,630	218,600	218,600	218,600	218,600
Other	248,850	65,700	95,840	72,900	61,030
Total Financing	<u>\$ 3,820,350</u>	<u>\$ 3,309,300</u>	<u>\$ 3,645,140</u>	<u>\$ 3,491,500</u>	<u>\$ 3,579,630</u>

Town of Mansfield
As Adopted & Amended 5 Year Capital Improvement Program
2019/2023

	As Adopted & Amended		Future Projects		
	2018/19	2019/20	2020/21	2021/22	2022/23
GENERAL GOVERNMENT					
Fleet Vehicle			24,000		
Furniture	-	15,000	15,000	15,000	15,000
Pool Cars		18,000	18,000	18,000	18,000
Software Upgrades		10,000	10,000	10,000	10,000
Strategic Planning	-	10,000	10,000	10,000	10,000
Total Gen. Govt.	-	53,000	77,000	53,000	53,000
PUBLIC SAFETY					
Fire and Emergency Services					
Communication Equipment	7,000	10,000	10,000	10,000	10,000
Defibulator Unit Replacement					10,000
Fire Ponds	5,000	8,000	10,000	10,000	10,000
Fire Station & Staffing Study	50,000				
Personal Protective Equipment	15,000	16,000	20,000	20,000	20,000
Replacement of Admin. Vehicle	35,000				40,000
Replacement of Admin. Vehicle		37,000			
Replacement of Ambulance			250,000		
Replacement of ET 407	600,000	-			
Replacement of Rescue 107	-	88,800	326,200		
Replacement of Rescue 207 (Command)	60,000				
Replacement of Service 107		60,000			
Replacement of Squad 207		-		650,000	
SCBA Bottle Replacement					30,000
Thermal Imager Cameras		12,000	12,000		
Total Public Safety	772,000	231,800	628,200	690,000	120,000
PUBLIC WORKS					
Bridges		5,000	5,000	60,000	60,000
Bucket Loader	180,000				
Engineering CAD Upgrades	25,000	25,000	25,000	25,000	25,000
Engineering Plotter/Scanner/Copier				15,000	
Engineering Project Software				25,000	
Fleet Vehicle	24,000				25,000
Guiderails Imprv/Replace	50,000	50,000	50,000	50,000	50,000
Hillyndale Road Bridge	86,000	170,800	230,700		
Large Dump Trucks w/plows	-	200,000	105,000	105,000	105,000
Medium Dump Trucks	-	-		75,000	
Mini Excavator	-	75,000	75,000		
Mowers and Attachments	-			30,000	
Pickup/small dump trucks	35,000	35,000	35,000	35,000	
Road Drainage & MS4 Requirements	60,000	70,000	80,000	100,000	120,000

Town of Mansfield
As Adopted & Amended 5 Year Capital Improvement Program
2019/2023

	As Adopted & Amended		Future Projects		
	2018/19	2019/20	2020/21	2021/22	2022/23
PUBLIC WORKS continued					
Road Grader		50,000	50,000	60,000	
Road/Resurfacing	1,435,000	925,000	930,000	1,100,000	1,350,000
Skidsteer	52,000				
Storrs Center Improvements		25,000	25,000	25,000	25,000
Street Sweeper		100,000	100,000		250,000
Transp/Walkways per Town's Priority listing	40,000	50,000	60,000	80,000	80,000
Trees	25,000	40,000	40,000	60,000	60,000
Total Public Works	2,012,000	1,820,800	1,810,700	1,845,000	2,150,000
FACILITIES MANAGEMENT					
Town					
Animal Shelter Building Repairs	10,000	5,000		5,000	10,000
Brick Repairs	7,000	7,000	7,000		
Bus Garage Repairs	8,000	10,000	30,000	3,000	5,000
Comm Center Building Repairs	65,000	75,000	80,000	40,000	40,000
Custodial Equipment	10,000	10,000	10,000	10,000	10,000
Daycare Building Repairs	11,000	15,000	20,000	25,000	25,000
Emergency Generators	-	20,000			
Fire Stations Building Repairs	30,000	30,000	40,000	65,000	50,000
Fleet Vehicles	70,000	35,000	30,000		
Historical Society Building Repairs	-	25,000	40,000	60,000	10,000
Indoor Air Quality testing	5,000	5,000	5,000	5,000	5,000
Library Building Repairs	-	40,000	40,000	75,000	50,000
Maintenance Projects	13,000	10,000	11,400	15,600	15,000
Nash Zimmer Transportation Center	-	25,000	25,000	30,000	25,000
Oil Tank Removal	15,000				
Park Buildings Repairs	22,500	35,000	5,000	15,000	20,000
Public Works Building Repairs	-	53,000	50,000	50,000	50,000
Repairs to loading dock and equipment		35,000			
Replacement forklift	30,000				
Roof Repairs - All Town Buildings	15,000	15,000	15,000	15,000	15,000
Security Improvements	10,000	10,000	10,000	10,000	10,000
Senior Center Building Repairs	-	50,000	20,000	15,000	15,000
Storage Upgrades	7,000				
Town Hall Building Repairs	25,000	25,000	30,000	50,000	50,000
Tractor Replacement	10,000	10,000	10,000	10,000	10,000
Education					
School Building Project - Architect	110,000				
School Building Maintenance	115,000	115,000	115,000	115,000	115,000
Total Facilities Management	588,500	660,000	593,400	613,600	530,000

Town of Mansfield
As Adopted & Amended 5 Year Capital Improvement Program
2019/2023

	As Adopted & Amended		Future Projects		
	2018/19	2019/20	2020/21	2021/22	2022/23
COMMUNITY SERVICES					
Fitness - Equipment	53,850	45,700	55,840	59,900	46,030
Fleet Vehicle - Recreation		18,000			
Invasive Control	14,000				
MMS Tennis Courts Replacement					
Park Improvements	30,000	30,000	30,000	30,000	30,000
Playscapes and Playground Surfacing	50,000	50,000	50,000	50,000	50,000
Total Community Services	147,850	143,700	135,840	139,900	126,030
COMMUNITY DEVELOPMENT					
Storrs Center Reserve	150,000	250,000	250,000		
Total Community Development	150,000	250,000	250,000	-	-
EDUCATION					
Technology Infrastructure	150,000	150,000	150,000	150,000	150,000
Total Education	150,000	150,000	150,000	150,000	150,000
TOTAL C.I.P.	\$ 3,820,350	\$ 3,309,300	\$ 3,645,140	\$ 3,491,500	\$ 3,129,030
Funding:					
Bonds					
CNR Fund	3,193,870	2,775,000	2,850,000	3,200,000	3,300,000
CNR Fund - Storrs Center Reserve	150,000	250,000	250,000		
Federal and State Grants	-		230,700		
LoCIP	227,630	218,600	218,600	218,600	218,600
Town Aid Road Fund	-				
Other Funds - P&R	53,850	45,700	55,840	59,900	46,030
Other Funds - MSF (Bus Garage)	8,000	10,000	30,000	3,000	5,000
Other Funds - MSF (Wireless)	7,000	10,000	10,000	10,000	10,000
Other Funds - SWF	180,000				
TOTAL FUNDING:	\$ 3,820,350	\$ 3,309,300	\$ 3,645,140	\$ 3,491,500	\$ 3,579,630
Balance (Needed)/Surplus	\$ -	\$ -	\$ -	\$ -	\$ 450,600

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 2017/2018 Accomplishments

- Revenue highlights of the Fund are as follows: General Fund contribution of \$2,511,660; Pequot/Mohegan grant funding of \$205,000; ambulance service fees projected at \$300,000; sweep of capital projects \$399,860 and Other revenue of \$18,306; ♦
- Planned (transferred) use of the Fund is entirely to the Capital Fund for capital projects. ♦

FY 2018/2019 Trends & Key Issues

The FY 2018/19 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:

- \$3,193,870 to fund capital projects.
- \$150,000 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

Town of Mansfield
Capital and Nonrecurring Reserve Fund Budget
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2018/19

	FY 16/17 Actual	FY 17/18 Estimated	FY 18/19 Projected	FY 19/20 Projected	FY 20/21 Projected	FY 21/22 Projected
Sources:						
General Fund Contribution	\$ 3,064,240	\$ 2,511,660	\$ 2,294,010	\$ 2,500,000	\$ 2,600,000	\$ 2,700,000
Board Contribution	122,000					
Ambulance User Fees	334,404	300,000	300,000	300,000	300,000	300,000
Other	14,711	18,306	-			
Sweep of CIP Balances		399,860	-			
Sewer Assessments	913	500	500	500	500	500
Pequot Funds	204,996	205,000	205,000	205,000	205,000	205,000
Total Sources	3,741,264	3,435,326	2,799,510	3,005,500	3,105,500	3,205,500
Uses:						
Operating Transfers Out:						
Management Services Fund	192,600	-	-	-	-	-
Capital Fund	3,100,567	2,977,150	3,193,870	2,775,000	2,850,000	3,200,000
Capital Fund - Storrs Center Reserve	175,000	325,000	150,000	250,000	250,000	
Transit Services Fund - WRTD						
Compensated Absences Fund						
Total Uses	3,468,167	3,302,150	3,343,870	3,025,000	3,100,000	3,200,000
Excess/(Deficiency)	273,097	133,176	(544,360)	(19,500)	5,500	5,500
Fund Balance/(Deficit) July 1	242,192	515,289	648,465	104,105	84,605	90,105
Fund Balance, June 30	\$ 515,289	\$ 648,465	\$ 104,105	\$ 84,605	\$ 90,105	\$ 95,605

BUDGET RESOLUTIONS

ADOPTION AND AMENDMENT OF FISCAL YEAR 2018/2019 BUDGET

The General Fund Budget for the Town of Mansfield, appended totaling \$41,158,800 was adopted and appropriated at Town Meeting on May 8, 2018 as the operating budget for the Town of Mansfield for the fiscal year July 1, 2018 to June 30, 2019. On May 29, 2018, the Town Council amended the General Fund Budget to a total of \$41,833,800.

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, 2018 to June 30, 2019 and said sums shall be paid by the Town to the Regional School District as they become available.

The Capital Fund Budget for the Town of Mansfield, appended totaling \$3,195,350 was adopted and appropriated at Town Meeting on May 8, 2018 as the capital improvements to be undertaken during fiscal year 2018/19 or later years. On May 29, 2018, the Town Council amended the Capital Fund Budget to a total of \$3,820,350.

The Capital and Non-Recurring Reserve Fund Budget for the Town of Mansfield for fiscal year 2018/19 was adopted and appropriated at Town Meeting on May 8, 2018 in the amount of \$2,718,870. On May 29, 2018, the Town Council amended the Capital and Non-Recurring Reserve Fund Budget to a total of \$3,343,870.

TOWN AID ROAD

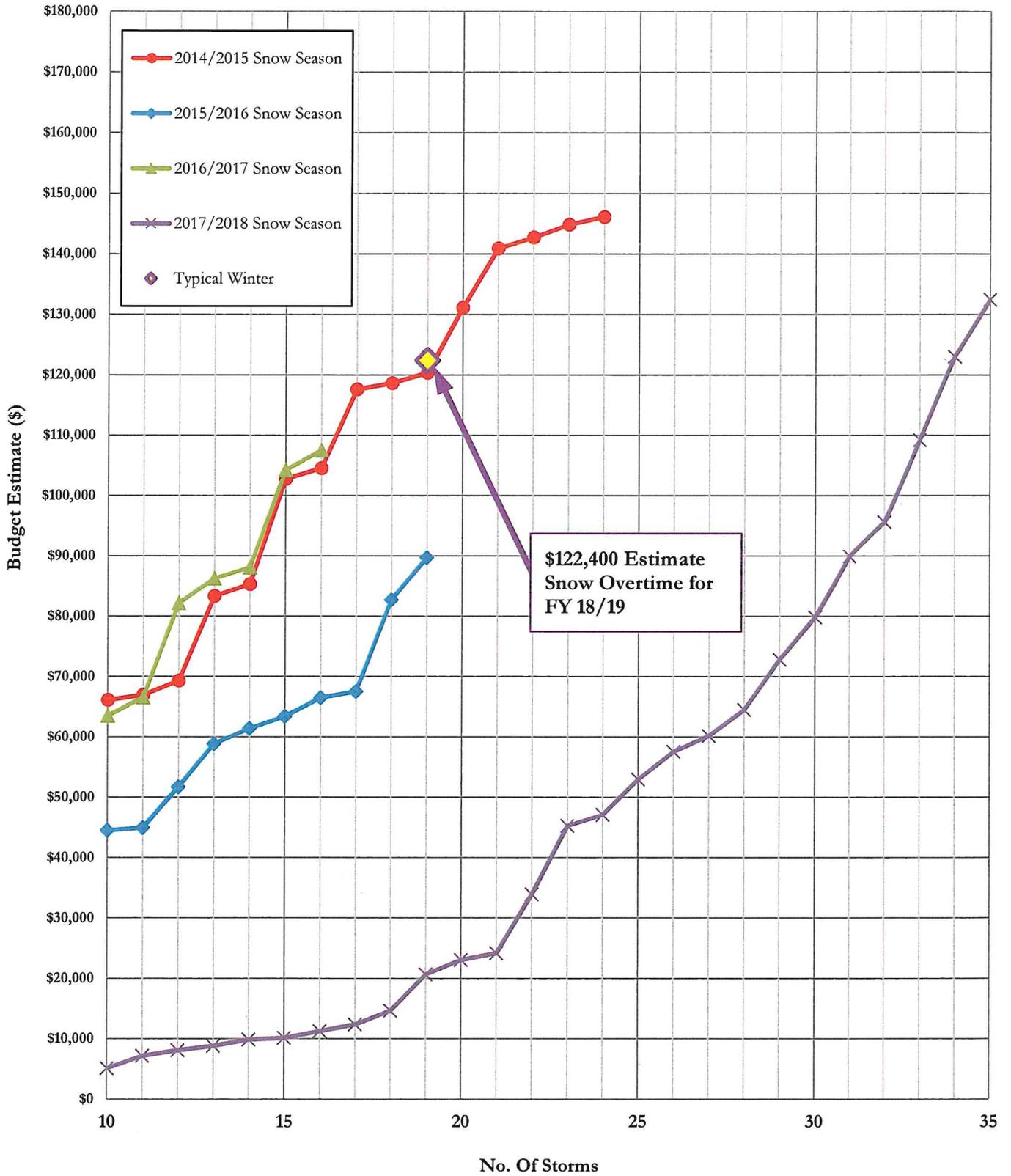
Town Aid Road - Fund 240
Revenues, Expenditures and Changes in Fund Balance

	<u>FY 16/17</u> <u>Actual</u>	<u>FY 17/18</u> <u>Adopted</u>	<u>FY 17/18</u> <u>Estimated</u>	<u>FY 18/19</u> <u>Adopted</u>
Revenues:				
Town Aid - Grant	\$ 418,225	\$ 418,225	\$ 418,225	\$ 419,790
Charge for Services	32,990	33,620	33,620	34,000
Transfer from the General Fund			-	-
Total Revenues	451,215	451,845	451,845	453,790
Expenditures:				
Snow Overtime	111,503	110,000	115,000	115,000
Chemicals	214,612	170,000	216,500	215,000
Equipment Rental (Snow Hauling)	15,745	20,000	8,000	20,000
Transfer to Capital	130,000	130,000	100,000	-
Total Expenditures	471,860	430,000	439,500	350,000
Revenues (Over)/Under Expenditures	(20,645)	21,845	12,345	103,790
Fund Balance, July 1	34,601	13,956	35,801	48,146
Fund Balance, June 30	\$ 13,956	\$ 35,801	\$ 48,146	\$ 151,936

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 18/19)



**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, Open Space Preservation, Parks 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 2017/2018 Accomplishments

- Visitation to the Community Center remained high, with total attendance at 208,219, a slight increase from the previous year. ♦
- Supervised comprehensive summer day camp program, vacation camps and specialty camps. ♦
- Operated before and after school programs at Vinton and Southeast Elementary Schools, as well as an after-school program at the Community Center. ♦
- 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. ♦
- Managed the Fee Waiver Program, including administrative changes to improve resident access to the program while containing costs. ♦
- Oversaw Community School of the Arts program and a related project to renovate and expand the Old Eagleville Schoolhouse as a result of a significant donation.

FY 2018/2019 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. Changes to the State employee retirement insurance has provided more local residents an opportunity to access the Silver Sneakers insurance program. This change could 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 will continue to operate the Community School of the Arts program and if the Old Eagleville Schoolhouse project proceeds as planned, operation of a satellite facility will become a major focus next fiscal year.

FY 2018/2019 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 program membership.

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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Parks			
Open space and passive recreation (in acres)	2,108.49	2,300.18	2,300.18
Active recreation parks (in acres)	100.10	100.10	100.10
Total parks - including land and water (in acres)	2,208.59	2,400.28	2,400.28
Recreation			
Community Center members	5,100	5,200	5,300
Community Center memberships	2,291	2,300	2,350
Community Center visits	208,219	210,000	212,000
Youth programs offered	397	400	415
Youth program participants	3,862	4,000	4,200
Aquatics programs offered	200	200	210
Aquatics program participants	1,237	1,300	1,350
Fitness programs offered	318	330	340
Fitness program participants	2,415	2,450	2,500
Adult programs offered	55	60	70
Adult program participants	308	350	400
Special community events offered	9	10	12
Special community event participants	850	1,000	1,200
Community School of the Arts programs offered	339	350	450
Community School of the Arts program participants	374	400	550

**Mansfield Parks and Recreation Fund
Staffing**

	FY 16/17 Actual	FY 17/18 Budget	FY 17/18 Estimated	FY 18/19 Projected
<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	1.00	-	-	-
Custodian	1.00	-	-	-
Environmental Planner	0.58	0.58	0.58	0.58
Receptionist	0.71	0.71	0.71	0.71
TOTAL	11.29	9.29	9.29	9.29
<u>EMPLOYEES - Part time NB, FTE</u>				
Weekend/Evening Facility Supervisors	1.10	1.14	1.15	1.02
CSA Supervisors	-	0.34	-	1.15
Receptionists	2.57	2.64	2.54	2.68
Custodians	0.61	-	-	-
Teen Center	0.60	0.66	0.66	0.66
Lifeguards	7.76	8.11	8.11	8.17
Fitness Attendants	2.85	2.92	2.75	2.85
TOTAL	15.49	15.81	15.21	16.53
<u>PROGRAM STAFF - Part time NB, FTE</u>	11.38	12.72	10.26	12.33
TOTAL Parks and Recreation Fund FTE	38.16	37.82	34.76	38.15

Mansfield Parks and Recreation Fund
Estimated Balance Sheet
As of June 30, 2018 and June 30, 2019
(with comparative totals for June 30, 2017)

	June 30,		
	2017	2018	2019
<u>Assets</u>	Actual	Estimated	Projected
Cash	\$ 277,919	\$ 236,304	\$ 266,304
Accounts Receivable	32,409		
Total Assets	\$ 310,328	\$ 236,304	\$ 266,304
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts Payable	\$ 68,169	\$ -	\$ -
Due to Other Funds	12,817		
Total Liabilities	80,986	-	-
Fund Balance:			
Deferred Revenue	126,398	125,000	125,000
Unassigned	102,944	111,304	141,304
Total Fund Balance	229,342	236,304	266,304
Total Liabilities and Fund Balance	\$ 310,328	\$ 236,304	\$ 266,304

Mansfield Parks and Recreation Fund
Estimated Revenues, Expenditures, and Changes in Fund Balance
As of June 30, 2018 and June 30, 2019
(With comparative totals as of June 30, 2017)

	FY 16/17	FY 17/18	FY 17/18	FY 18/19	Incr.	% Incr.
	Actual	Adopted	Estimated	Adopted	/(Decr)	/(Decr)
Revenues:						
Membership Fees	\$ 846,437	\$ 901,320	\$ 886,320	\$ 949,000	\$ 47,680	5.3%
Program Fees	875,231	942,910	845,730	925,720	(17,190)	(1.8%)
Fee Waivers	53,456	83,110	65,000	65,000	(18,110)	(21.8%)
Daily Admission Fees	57,549	56,310	56,310	56,310	-	-
Rent - Facilities/Parties	33,212	45,310	45,310	45,310	-	-
Employee Wellness	16,353	16,000	16,000	16,000	-	-
Rent - E.O. Smith	17,850	16,880	16,880	16,880	-	-
Charge for Services	11,364	10,000	10,000	10,000	-	-
Contributions	4,583	7,750	35,200	14,250	6,500	83.9%
Sale of Merchandise	2,968	4,000	4,000	3,000	(1,000)	(25.0%)
Sale of Food	5,030	3,400	3,400	2,400	(1,000)	(29.4%)
Other	5,869	4,400	4,400	5,800	1,400	31.8%
Total Revenues	1,929,902	2,091,390	1,988,550	2,109,670	18,280	0.9%
Operating Transfers In:						
General Fund - Recreation Admin	472,950	378,325	378,325	378,325	-	-
General Fund - Community Programs		107,625	107,625	107,625	-	-
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	2,452,852	2,627,340	2,524,500	2,645,620	18,280	0.7%
Expenditures:						
Salaries & Wages	1,251,981	1,404,110	1,321,500	1,381,410	(22,700)	(1.6%)
Benefits	274,874	289,310	288,010	296,480	7,170	2.5%
Professional & Technical	202,333	214,650	203,920	211,540	(3,110)	(1.4%)
Purchased Property Services	34,847	12,000	12,000	14,640	2,640	22.0%
Repairs & Maintenance	30,890	71,020	71,020	72,620	1,600	2.3%
Other Purchased Services/Rentals	271,567	279,660	289,620	282,620	2,960	1.1%
Other Supplies	52,150	66,260	63,510	65,840	(420)	(0.6%)
Energy	156,000	156,000	146,000	147,800	(8,200)	(5.3%)
Building Supplies	43,632	18,070	10,570	16,480	(1,590)	(8.8%)
Recreation Supplies	42,887	42,450	44,900	50,740	8,290	19.5%
Equipment	54,545	60,590	65,090	75,450	14,860	24.5%
Improvements						
Total Expenditures	2,415,706	2,614,120	2,516,140	2,615,620	1,500	0.1%
Excess/(Deficiency)	37,146	13,220	8,360	30,000	16,780	126.9%
Unassigned Fund Balance, July 1	65,798	102,944	102,944	111,304		
Unassigned Fund Balance, End of Period	\$ 102,944	\$ 116,164	\$ 111,304	\$ 141,304		

**MANSFIELD DISCOVERY
DEPOT, INC.**

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

	FY16/17 Actual	FY 17/18 Budget	FY 17/18 Estimated	FY 18/19 Budget
Revenues:				
<u>Intergovernmental Revenues:</u>				
Day Care Grant (CDC)	\$ 344,138	\$ 345,000	\$ 337,415	\$ 332,490
National School Lunch	36,086	43,504	40,837	36,000
School Readiness Grant	35,696	34,170	35,696	35,990
Preschool Subsidies (Care4Kids)	26,458	10,081	24,820	15,780
I/T Subsidies (Care4Kids)	12,210	10,975	529	
<u>Charge for Services & Other</u>				
Day Care Fees	727,759	806,400	676,366	887,450
Preschool fees	78,350	90,300	86,893	91,050
I/T Fees	29,663	32,100	25,512	26,750
Uconn	25,987	-	-	-
Fundraising	3,683	-	3,470	-
Total Revenues	1,320,028	1,372,530	1,231,538	1,425,510
Expenditures:				
Salaries and Wages	931,844	819,453	756,007	910,000
Employee Benefits	374,850	333,040	284,477	223,690
Professional & Technical Services	1,991	7,365	11,172	7,370
Property Services	23,977	81,030	76,664	63,030
Building Repairs, Maintenance, Supplie:	14,843	10,000	1,200	12,000
Liability Insurance	7,487	7,000	6,500	7,000
Other Purchased Services	11,073	15,925	10,621	16,000
Food, Paper Goods & Supplies	38,424	47,750	33,164	52,250
Utilities	29,700	35,000	20,000	35,000
Equipment	12,945	-		10,000
Total Expenditures	1,447,134	1,356,563	1,199,805	1,336,340
Excess/(Deficiency)	(127,106)	15,967	31,733	89,170
Fund Balance, July 1	220,699	93,593	93,593	125,326
Fund Balance, June 30	\$ 93,593	\$ 109,560	\$ 125,326	\$ 214,496

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
4/30/2018

Activity	Balance		Expenditures	Balance
	7/1/2017	Revenues		4/30/2018
11155 Goodwin Bequest	7,320.17		(596.61)	6,723.56
12120 Mansfield Uniform Shirts	34.45			34.45
15110 Historic Document Preservation	17,092.39	8,929.00	(9,585.36)	16,436.03
16404 Property Revaluation	51,183.01	18,750.00		69,933.01
21308 Neuter Assist/Education Fund	1,195.21	75.00		1,270.21
22180 Restitution Fees	709.50			709.50
22201 Ambulance Services	20,441.89	445,011.41	(103,283.98)	362,169.32
23113 FM Global Fire Prevention Grant	252.81		(228.00)	24.81
30805 Permitting/Enforcement Software	4,362.24	10,449.10	(11,082.16)	3,729.18
30901 Maintenance-Sale of property	4,054.45	1.00		4,055.45
40360 Town Square Activities	5,268.30	3,920.46	(4,297.98)	4,890.78
40370 Downtown Partnership	100.50	1,750.00	(888.20)	962.30
40372 MDP - Festival on the Green	28,525.26	15,926.85	(38,147.73)	6,304.38
40376 Holiday DUI Enforcement	-	44,587.37	(43,838.32)	749.05
40380 Underage Drinking Grant 2013-14	-	23,020.78	(23,629.69)	(608.91)
40381 Neighborhood Assist.Act-Energy	13,596.47			13,596.47
40382 Neighborhood Assist.Act-Water Harvesting	28,894.71	4,750.00		33,644.71
40383 Click It or Ticket Program	-	607.84		607.84
40384 CL&P Clean Energy Program	7,477.52	10,000.00	(13,075.86)	4,401.66
40389 Special Events - Private Duty	-	3,403.52	(1,479.39)	1,924.13
40390 Town Square Concert Series	8,040.20	8,075.00	(6,661.31)	9,453.89
40391 Paterson Square Events	50.00	25.00		75.00
40397 Beautification Committee	420.65	-		420.65
40398 Mansfield Bike Tour	2,023.36	1,010.00	10.36	3,043.72
40441 Elderly Disabled Responsive Transp	304.34	150.00	(8,298.16)	(7,843.82)
41236 ACHIEVE	406.47			406.47
42154 Mansfield Holiday Fund - Key Bank	50.00	6,075.00	(5,575.00)	550.00
42157 Children's Grief Group	1,219.58		(283.32)	936.26
42158 Holiday Fund	28,896.51	9,589.00	(8,992.97)	29,492.54
42159 Camperships	7,602.29	3,930.00	(1,010.60)	10,521.69
42209 NECASA	222.95	5,342.00	(1,701.36)	3,863.59
42218 Rec. Program Scholarship Fund	5,277.78	347.75	(63.75)	5,561.78
42260 Special Needs - General	28,590.66	3,742.59	(669.62)	31,663.63
42301 Senior Programs	21,348.71	28,274.00	(28,409.44)	21,213.27
42306 TVCCA Senior Nutrition	-	2,170.00		2,170.00
42308 Senior Ctr Veteran's Day	1,904.95	1,740.00	(1,148.79)	2,496.16
42309 Senior Ctr - Herrmann Trust	2,769.37			2,769.37
42311 Senior Newsletter	1,426.61	500.00	(511.48)	1,415.13
42312 Senior Center Café & Library	20,260.03	10,615.45	(3,768.69)	27,106.79
43200 Friends of Library	12,879.60	8,000.00	(7,314.05)	13,565.55
43202 Hall Bequest - Mansfield Public Library	9,915.16		(367.10)	9,548.06
43203 Hall Bequest - Doris Davis Garden	8,071.88			8,071.88
43204 Library Re-Sale/Contribution	4,255.33	1,541.68	(1,265.56)	4,531.45
43332 Library Connection Technology Grant	5,800.00			5,800.00
44108 Community Center - Teen Center	73.71			73.71
44109 Land Protection Program	6,377.34	3,581.00	(321.60)	9,636.74
44110 Comm Ctr Accessibility	36.82			36.82
44120 Mansfield Community Playground	-	1,376.00	(643.12)	732.88

270 Fund Analysis
4/30/2018

Activity	Balance 7/1/2017	Revenues	Expenditures	Balance 4/30/2018	
44121	Bicentennial Pond Trail Design			699.85	
44122	Mansfield Dog Park			313.25	
44124	Gawlicki Family Foundation - MCC	-	10,670.00	(10,459.67)	210.33
60210	CT Association for the Gifted			86.93	
61209	Goodwin Special Ed Donations			1,140.00	
62115	MMS Summer School Program	160.48	4,500.00	(9,194.14)	(4,533.66)
62120	Oak Grove School	85.24	16,514.00	(12,379.71)	4,219.53
62144	CT Writing Project	464.98			464.98
62145	Enriching Student Achievement	41,735.57		(10,807.79)	30,927.78
62151	Goodwin Donations	968.71		(209.70)	759.01
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	299,123.40	66,138.11		365,261.51
62265	Preschool Tuition	51,592.34			51,592.34
62272	Crepeau MMS Spec. ED.	991.40			991.40
62275	Early Childhood Fund	3,739.12			3,739.12
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	5,284.04	334.00		5,618.04
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 Grz	140.00		(84.96)	55.04
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	537.02	895.00	(320.00)	1,112.02
63403	Suzuki	26,305.95	39,250.00	(32,730.02)	32,825.93
63404	Dorothy C. Goodwin Program	554.90			554.90
63405	School Use Fund (62609)	2,736.16	619.50		3,355.66
84135	Town Square	11,056.55	2,000.00	(1,900.00)	11,156.55
		842,100.09	828,187.41	(405,214.83)	1,241,798.77

The 270 Fund is used to account for miscellaneous programs for the Town and School Board.

DEBT SERVICE

DEBT SERVICE FUND – LONG TERM DEBT

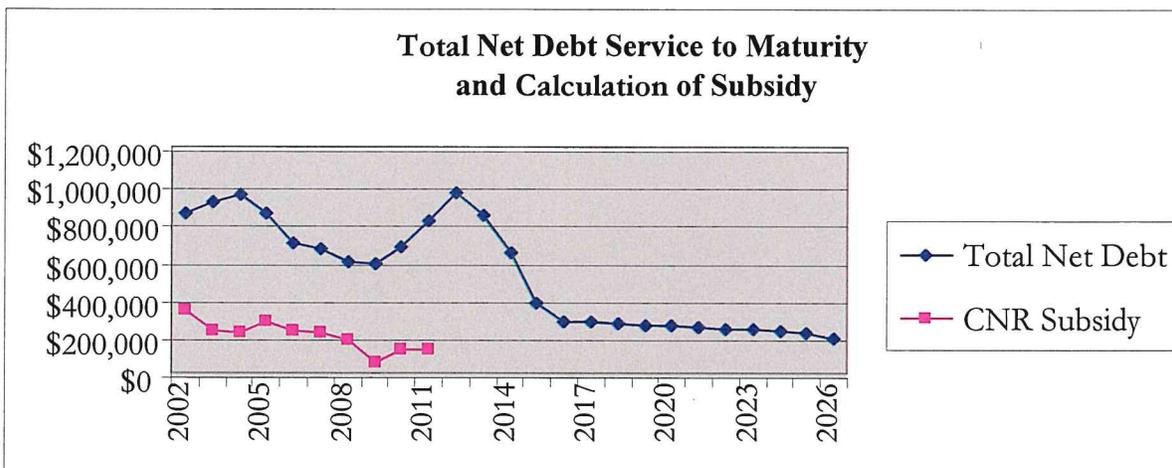
The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest, and related costs.

FY 2017/2018 Accomplishments

- Ended Fiscal Year 2016/17 with a Fund Balance of \$37,701. ♦
- Anticipate ending Fiscal Year 2017/18 with a Fund Balance of \$35,576 after reducing outstanding bonded debt by \$220,000. ♦

FY 2018/2019 Trends & Key Issues

The FY 2018/19 Debt Service payment from the General Fund is \$275,000 which reflects a \$10,000 reduction from FY 2017/18. This budget includes debt service payments for the 2011 G.O. bond issue and further reducing other outstanding bonded debt by \$220,000. Principal outstanding as of June 30, 2018 is \$1,740,000, with authorized but unissued debt for: Open Space - \$1,040,000; Middle School Gymnasium Renovations- \$873,000; and Four Corners Sewer project - \$9,000,000.



Note: Future debt offerings are not projected in the above graph.

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

	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20
	Actual	Actual	Actual	Projected	Projected	Projected
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds						
Total Revenues	-	-	-	-	-	-
Operating Transfers In - General Fund	325,000	285,000	285,000	285,000	275,000	275,000
Total Revenues and Operating Transfers In	325,000	285,000	285,000	285,000	275,000	275,000
Expenditures:						
Principal Retirement - GOB 2011	220,000	220,000	220,000	220,000	220,000	220,000
Interest - GOB 2011	86,925	80,325	73,725	67,125	60,525	53,925
Lease Purchase - CIP Equip 09/10	58,019					
Total Expenditures	364,944	300,325	293,725	287,125	280,525	273,925
Revenues and Other Financing Sources Over/(Under) Expend	(39,944)	(15,325)	(8,725)	(2,125)	(5,525)	1,075
Fund Balance, July 1	101,695	61,751	46,426	37,701	35,576	30,051
Fund Balance, June 30	\$ 61,751	\$ 46,426	\$ 37,701	\$ 35,576	\$ 30,051	\$ 31,126

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

	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds						
Total Revenues	-	-	-	-	-	-
Operating Transfers In - General Fund	275,000	255,000	250,000	250,000	240,000	210,000
Total Revenues and Operating Transfers In	275,000	255,000	250,000	250,000	240,000	210,000
Expenditures:						
Principal Retirement - GOB 2011	220,000	220,000	220,000	220,000	220,000	200,000
Interest - GOB 2011	47,325	40,725	33,850	25,600	16,800	8,000
Lease Purchase - CIP Equip 09/10						
Total Expenditures	267,325	260,725	253,850	245,600	236,800	208,000
Revenues and Other Financing Sources Over/(Under) Expend	7,675	(5,725)	(3,850)	4,400	3,200	2,000
Fund Balance, July 1	31,126	38,801	33,076	29,226	33,626	36,826
Fund Balance, June 30	\$ 38,801	\$ 33,076	\$ 29,226	\$ 33,626	\$ 36,826	\$ 38,826

Town of Mansfield
Summary of Total Debt Service Payable
and
Budget Projections for FY 2018/19

Description	FY 16/17 Actual	FY 17/18 Estimated	Budget Projections 18/19			Funds To/ From Fund Balance	Net Payable
			Principal	Interest	Total		
School Projects:							
Serial Bonds	\$ 104,454	\$ 102,128	\$ 77,500	\$ 22,304	\$ 99,804		\$ 99,804
	104,454	102,128	77,500	22,304	99,804	-	99,804
General & Sewer Purpose:							
Serial Bonds	\$ 189,271	\$ 184,996	\$ 142,500	\$ 38,220	\$ 180,720	\$ 5,524	\$ 175,196
	189,271	184,996	142,500	38,220	180,720	5,524	175,196
Total Debt Service	\$ 293,725	\$ 287,124	\$ 220,000	\$ 60,524	\$ 280,524	\$ 5,524	\$ 275,000

**Town of Mansfield
 Estimated Serial Bonds Payable
 FY 2018/19**

School Issues	Principal	Interest	Total	Net Payable
March 22, 2011	77,500	22,304	99,804	99,804
	77,500	22,304	99,804	99,804
Town Issues	Principal	Interest	Total	Net Payable
March 22, 2011	142,500	38,220	180,720	180,720
	142,500	38,220	180,720	180,720
Grand Total	\$ 220,000	\$ 60,524	\$ 280,524	\$ 280,524

**Town of Mansfield
Serial Bonds Summary
Schools And Town
Estimated as of June 30, 2018**

	<u>Schools</u>	<u>Town</u>	<u>Total</u>
Balance at July 1, 2017	\$716,000	\$1,244,000	\$1,960,000
Issued During Period			
Retired During Period	77,500	142,500	220,000
Balance at June 30, 2018	<u>\$638,500</u>	<u>\$1,101,500</u>	<u>\$1,740,000</u>

Changes in Bonds and Notes Outstanding

	<u>Serial Bonds</u>	<u>BAN's</u>	<u>Total</u>
Balance at July 1, 2016	\$1,960,000		\$1,960,000
Debt Issued			
Debt Retired	220,000		220,000
Balance at June 30, 2017	<u>\$1,740,000</u>	<u>\$0</u>	<u>\$1,740,000</u>

<u>Description</u>	<u>Original Amount</u>	<u>Payment Date</u>		<u>Bonds</u>	<u>Total</u>
		<u>P & I</u>	<u>I</u>		
2011 Town General Purpose Obligation Bond	1,485,000	3/15	9/15	890,250	890,250
2011 Town Sewer Purpose Obligation Bond	330,000	3/15	9/15	211,250	211,250
2011 School General Obligation Bond	1,025,000	3/15	9/15	638,500	638,500
	<u>\$2,840,000</u>			<u>\$1,740,000</u>	<u>\$1,740,000</u>

Town of Mansfield
Estimated Detail of Debt Outstanding
Schools and Towns
As of June 30, 2018

	Original Amount	Estimated Balance 06/30/18
Schools :		
Consists of -		
2011 General Obligation Bonds:		
MMS Heating Conversion	\$ 1,025,000	\$ 638,500
Schools Outstanding Debt	1,025,000	638,500
 Town		
Consists of -		
2011 General Obligation Bonds:		
Community Center Air Conditioning	\$ 173,620	\$ 108,500
Hunting Lodge Road Bikeway	105,250	64,250
Salt Storage Shed	263,130	163,000
Storrs Rd/Flaherty Rd Streetscape Improvements	302,000	187,000
Various Equipment Purchases	93,000	34,500
Facility Improvements	40,000	15,000
Transportation Facility Improvements	130,000	82,500
Stone Mill Rd/Laurel Lane Bridge Replacements	378,000	235,500
2011 Sewer Purpose Obligation Bonds:		
Four Corners Sewer & Water Design	330,000	211,250
Town Outstanding Debt	1,815,000	1,101,500
Total Debt Outstanding	\$ 2,840,000	\$ 1,740,000

ENTERPRISE FUNDS

PUBLIC WORKS - SEWER OPERATING ENTERPRISE – 811 FUND

UCONN Water/Sewer Fund – This Fund accounts for the provision of water provided by CT Water Co. 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 2017/2018 Accomplishments

- Completed the seventh 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. ♦
- Coordinated design of Four Corners sanitary sewer system and sewer pump station, and acquisition of easements from UConn. ♦
- Initiated maintenance of the Storrs Center Development and administered the On-Call Pumping Station maintenance contract. ♦
- Coordinated state scoping and environmental impact evaluation process for the Four Corners project which was required in order to receive a \$3 million state grant for the project. ♦
- Initiated the first 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 2018/2019 Trends & Key Issues

Quarterly payments to Windham for Mansfield’s flow proportionate share of the Windham sewage treatment plant upgrade will continue through 2032. These payments are approximately \$21,250 per quarter. Four Corners sewer system construction and financing will commence. Monitoring of the contract operations of the South Eagleville and Storrs Center pump stations (including emergency responses) will continue. The Town will begin paying a portion of capital expenditure for mutual projects within the UConn Collection System.

FY 2018/2019 Goals & Objectives

Goal: Begin construction of the Four Corners sanitary sewer system. ♦

Objectives:

- Construction will begin closest to the treatment plant to allow the possibility to reduce project scope if funding is not sufficient to complete entire project.

Goal: Evaluate contract operations of the Town’s two pump stations. ♦

Objectives:

- Receive and review inspection and operations reports.
- Provide annual report evaluating this service.

Goal: Provide northern 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 WATER/SEWER ENTERPRISE FUND ESTIMATED BUDGETS

	<u>2017/18</u> <u>Adopted</u>	<u>2018/19</u> <u>Adopted</u>
OPERATING REVENUES:		
Interest and Lien Fees	\$ -	\$ -
Water/Sewer Charges	<u>437,021</u>	<u>327,500</u>
Total Operating Revenues	437,021	327,500
 OPERATING EXPENSES:		
Pump Station Maintenance	24,588	24,590
Water/Sewer Billings	269,340	208,699
Purchased Services & Supplies	13,332	13,330
Depreciation	<u>10,083</u>	<u>10,080</u>
Total Operating Expenses	<u>317,343</u>	<u>256,699</u>
 Operating Income/(Deficit)	 119,678	 70,801
Retained Earnings, July 1	<u>227,935</u>	<u>347,612</u>
Retained Earnings, June 30	<u>\$ 347,612</u>	<u>\$ 418,413</u>

**TOWN OF MANSFIELD
WILLIMANTIC SEWER ENTERPRISE FUND ESTIMATED BUDGET**

	<u>2017/18 Adopted</u>	<u>2018/19 Adopted</u>
OPERATING REVENUES:		
Sewer Charges	\$268,000	\$260,210
Other Revenues	<u>2,000</u>	<u>2,000</u>
Total Operating Revenues	<u>270,000</u>	<u>262,210</u>
OPERATING EXPENSES:		
Sewer Billings	143,340	145,930
Purchased Services & Supplies	3,300	3,300
Windham Sewage Treatment Plant Upgrade	109,070	98,710
Depreciation	<u>14,270</u>	<u>14,270</u>
Total Operating Expenses	<u>269,980</u>	<u>262,210</u>
Operating Income/(Deficit)	20	-
Retained Earnings, July 1	<u>404,292</u>	<u>404,312</u>
Retained Earnings, June 30	<u><u>\$404,312</u></u>	<u><u>\$404,312</u></u>

**UCONN WATER/SEWER FUND
COMPARISON OF PROPOSED WATER/SEWER BILLING
BY CUSTOMER 18/19 VERSUS ADOPTED 17/18**

Account	FY 17/18 Budget	FY 18/19 Adopted Budget	Budget Increase/ (Decrease)	%
Wrights A - Sewer Only	\$ 5,335	\$ 5,262	\$ (73)	(1.4%)
Wrights B - Sewer Only	1,599	1,587	(12)	(0.8%)
Holinko - Sewer Only	12,338	12,594	256	2.1%
Senior Center - Water and Sewer	1,434	1,414	(20)	(1.4%)
Town Square - Water and Sewer	395	432	37	9.4%
Town Hall - Water and Sewer	2,045	2,094	49	2.4%
Total Town of Mansfield	23,146	23,384	238	1.0%
Wrights A - Water Only	3,440	2,893	(547)	(15.9%)
Wrights B - Water Only	968	962	(6)	(0.6%)
Holinko - Water Only	7,143	7,279	136	1.9%
Total Mansfield Housing Authority	11,551	11,134	(417)	(3.6%)
Mansfield Retirement Comm (Juniper Hill)				
Water and Sewer	26,076	26,645	569	2.2%
Mansfield Retirement Co-op (Glen Ridge)				
Water and Sewer	15,131	15,443	312	2.1%
Center for Rehabilitation and Nursing				
Water and Sewer	28,906	28,828	(78)	(0.3%)
Courtyard Condos - Sewer Only	7,746	7,193	(553)	(7.1%)
Post Office - Sewer Only	805	788	(17)	(2.1%)
University Plaza - Sewer Only	11,633	11,292	(341)	(2.9%)
Weeks Trailer Park - Sewer Only	2,158	2,083	(75)	(3.5%)
Community Center - Water and Sewer	21,354	21,354	-	
Discovery Depot - Water and Sewer	4,273	4,087	(186)	(4.4%)
Nash-Zimmer Trans - Water and Sewer	955	870	(85)	(8.9%)
E.O. Smith - Water and Sewer	16,402	16,861	459	2.8%
Knollwood Apartments	42,929	42,929	-	
Storrs Center Phase III	224,465	114,613	(109,852)	(48.9%)
Total All Accounts	\$ 437,530	\$ 327,504	\$ (110,026)	(25.1%)

PUBLIC WORKS – SOLID WASTE MANAGEMENT – 812 FUND

The Solid Waste Fund provides for the operation of the Town's refuse collection and disposal system, recycling program and the Transfer Station. The Solid Waste Fund is a self-supporting enterprise fund, maintained by user fees and revenues generated from salvaging and recycling efforts. The Town has single-stream recycling where all curbside recyclables are collected together. Additionally, the Town recycles all rigid plastic containers, excluding Styrofoam. Residential refuse collection is contracted out to Willimantic Waste Paper Company until 2023 (single-family) and 2019 (multi-family). Assigned staff supports the Town's energy conservation and sustainability efforts.

The Town participates in the Mid Northeast Recycling Operating Committee for contracts for recovered materials, the administration of the regional household hazardous waste collection facility, and the state program for recycling household electronics, paint, mattresses and box springs.

FY 2017/2018 Accomplishments

- Hauled refuse and bulky waste to the Willimantic Waste Paper facility in Windham. Current tipping fees are \$66.24/ton and \$76.01/ton respectively. ♦
- Continued a food scrap demonstration project at the Transfer Station. Working with CT DEEP to transition to an allowable permitted activity. ♦
- Supported the Town's "Celebrate Mansfield Festival" as a low-waste event. ♦
- Supported municipal low waste events by offering guidance and materials to event planners.
- Continued active management of the four schools' on-site composting system. ♦
- Participated in national waste study of public space recycling auditing Storrs Center's and Mansfield parks' containers.
- Streamlined collection of trash/recycle containers in Downtown Storrs by introducing automated collection.
- Continued organizing quarterly Repair Cafes. ♦
- Facilitated several "Just Eat It" film screenings and discussions. ♦
- Offered an organic land care workshop series, with four different presentations that promote environmentally sustainable practices. ♦
- Developed a reusable bag campaign in order to reduce plastic bag consumption. ♦
- Climate Action Task Force facilitated town employee climate change sessions. ♦

FY 2018/2019 Trends & Key Issues

The concept of "zero waste" is gaining momentum across the nation. China has closed its doors to most recyclables, affecting the value of recyclables and forcing the need for cleaner recyclables that can be marketed domestically. Wasted food has caught the public's attention as a way to significantly reduce waste. The State budget constraints mean we need to be examining the efficiencies of and opportunities for the solid waste fund.

FY 2018/2019 Goals & Objectives

Goal: Facilitate initiatives that focus on waste prevention and reuse. ♦

Objectives:

- Conduct reusable bag campaign.
- Encourage Town Council to adopt a plastic checkout bag ordinance.
- Explore reuse opportunities at the transfer station.
- Continue to organize quarterly Repair Cafés.

- Continue promoting and supporting low waste Town events by offering guidance and support materials.
- Continue offering Food Too Good To Waste programs to schools and community.

Goal: Capture residential/municipal food scraps for composting. ♦

Objectives:

- Evaluate the viability of a residential food scrap collection pilot.
- Work with CT DEEP to establish permanent food scrap composting at the Mansfield Transfer Station leaf compost pile.
- Participate in training for small scale compost operators.
- Offer composting workshops to residents.

Goal: Improve quality of recyclables collected residentially and in public spaces.

Objective:

- Continue to research and test best practices to reduce contamination of recyclables in public spaces.
- Inspect multi-family recycling and provide feedback and resources to improve participation and reduce contamination.

Goal: Increase efficiency in trash service while improving incentive to reduce waste. ♦

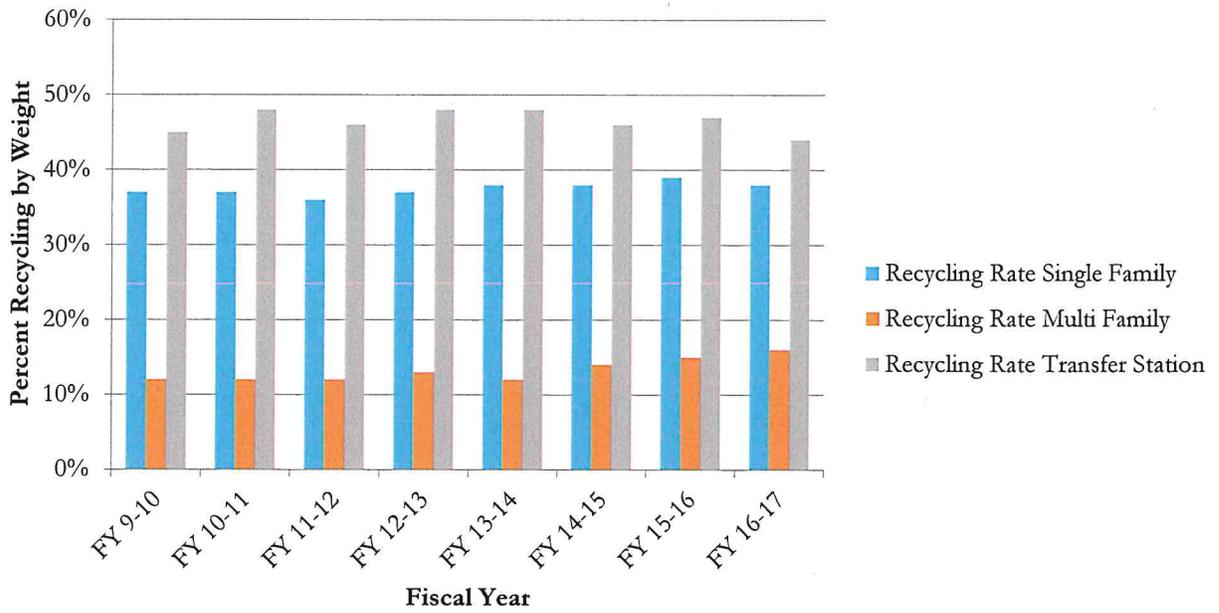
Objectives:

- Re-evaluate trash fees, potentially reducing rates.
- Research residential weight-based service.

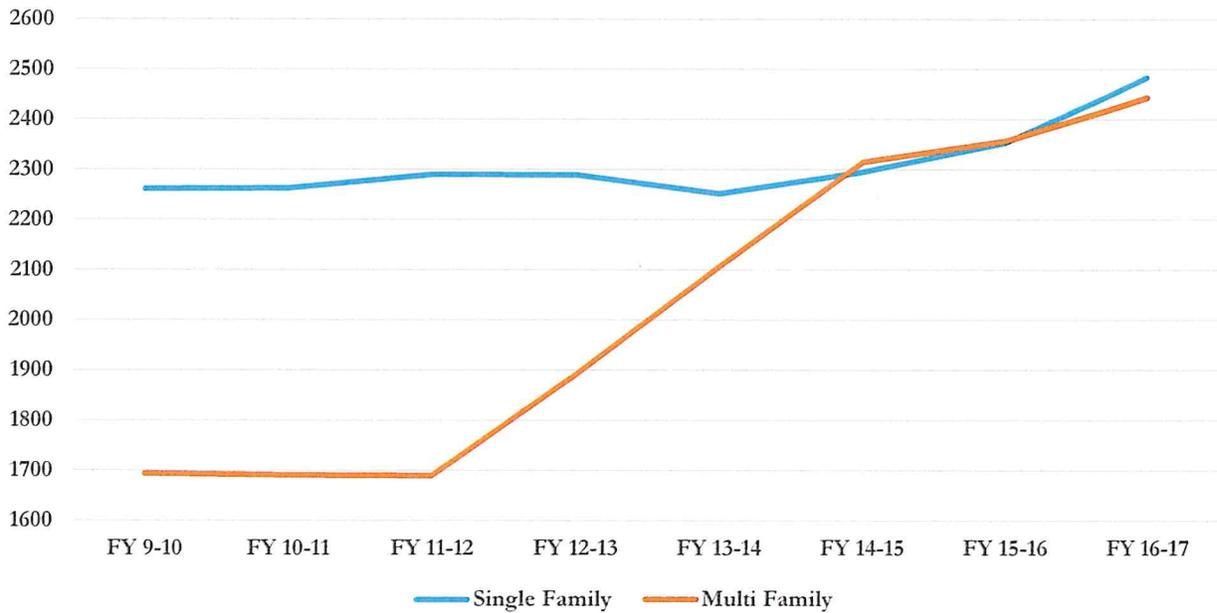
♦ Denotes accomplishment, goal or objective links to *Mansfield Tomorrow*, the Town's strategic plan.
Solid Waste = linkage to Infrastructure

Solid Waste	FY 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Residential Refuse			
Residential refuse accounts	4,769	4,900	5,000
Tons of residential refuse collected from residential accounts	2,725	2,900	3,200
Tons of residential refuse collected from central drop-off location (Transfer Station)	300	320	340
Tons of refuse to the incinerator	3,025	3,220	3540
Tons of bulky waste transferred	395	420	440
Recycling			
Residential recycling accounts	4,769	4,900	5,000
Tons of recycling collected from residential accounts	1,164	1,450	1650
Tons of recycling collected from central drop-off location (Transfer Station)	237	300	260

Residential Recycling Rates



of Single and Multi-Family Households with Trash Service



Solid Waste Management Fund - Fund 812
Revenues, Expenditures and Changes in Retained Earnings

	FY 16/17 Actual	FY 17/18 Budget	FY 17/18 Estimated	FY 18/19 Adopted
Revenues:				
Garbage Collection Fees	\$ 1,225,494	\$ 1,154,470	\$ 1,154,470	\$ 1,154,470
Transfer Station Fees	123,002	120,000	120,000	120,000
Other	61,463	18,300	16,300	16,350
Sale of Recyclables	8,704	8,000	8,000	2,300
Total Revenues	1,418,663	1,300,770	1,298,770	1,293,120
Operating Expenses:				
Tipping Fees	225,640	245,200	251,570	268,770
Contract Pickup	607,889	633,600	600,000	623,640
Wage and Fringe Benefits	309,911	285,590	248,895	243,710
Supplies and Services	59,520	84,420	91,020	108,230
Equipment	50,224	48,200	98,280	180,000
Depreciation Expense	47,437	12,340	50,000	50,000
Total Expenses	1,300,621	1,309,350	1,339,765	1,474,350
Net Income/(Loss)	118,042	(8,580)	(40,995)	(181,230)
Retained Earnings/(Deficit), July 1	606,374	724,416	724,416	683,421
Retained Earnings/(Deficit), June 30	<u>\$ 724,416</u>	<u>\$ 715,836</u>	<u>\$ 683,421</u>	<u>\$ 502,191</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 residents Benjamin Wiles and Alex Marcellino serve on the WRTD Board of Directors.

FY 2017/2018 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 – 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 and in November 2017, the Library Express had 338 checkouts, 523 returns, and 153 hold pickups. Compared to when the Library Express first opened, circulation (checkouts and renewals) has nearly doubled. During the first quarter the Library Express was open, the Library Express had a total of 246 circulations; during the last quarter of 2017, the Library Express had 567 circulations. Over the course of the year and a half the Library Express has been open, circulation has increased at an average rate of 32% each quarter.
- Over the last year community programming has included monthly game nights, chess tournaments and teen movie afternoons. ♦
- Worked with a local artist through a state grant to provide “Artists Live” – a monthly showcase of local artists culminating in an artist talk each month.
- Trained Downtown Storrs Ambassadors to provide improved desk coverage and information services at NZTC.
- Worked with Alpine 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 stop at NZTC which came to fruition in August 2017 after advocacy from the Town and UConn. ♦
- 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.
- Advocated for lower bike commuter fees which were implemented in Summer 2017. Memberships have increased due to this change.
- Worked with local non-profit Bike Mansfield group on its successful application to become a national Bike Friendly Community.

FY 2018/2019 Trends & Key Issues

Early budget indicators from the State of Connecticut DOT are indicating potential revenue cuts to WRTD for FY 2018/19. If WRTD receives significantly less revenue from the DOT, the WRTD Board will have a policy conversation around service levels, fares, and staffing.

Mansfield ridership fiscal year-to date has represented approximately 7% of total ridership in the special fare program, with the remaining 93% of ridership being UConn affiliated. This is very similar to last fiscal year's ridership numbers.

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.

With the new *CTtransit* stop and final buildout of the downtown, there will be the opportunity to continue to promote the use of the NZTC as a center for alternative transportation, visitor information and centralized library services.

FY 2018/2019 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 bicycle commuter club membership.
- 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

	Actual 16/17			Budget 17/18			Adopted 18/19		
	SC Parking Garage Operations	Nash-Zimmer Transp. Ctr.	WRTD	SC Parking Garage Operations	Nash-Zimmer Transp. Ctr.	WRTD	SC Parking Garage Operations ⁽¹⁾	Nash-Zimmer Transp. Ctr.	WRTD
Revenues:									
Transient Parking Fees	\$ 201,215	\$ -	\$ -	\$ 189,292	\$ -	\$ -	\$ 187,119	\$ -	\$ -
Monthly Parking Fees	347,815			342,246			361,399		
Violation Revenue	80,926			42,000			42,000		
Rental Income		13,200			13,200			13,200	
Miscellaneous Income	-	435							
General Fund Contribution			142,050		124,000	128,000		124,000	128,000
Storrs Center Reserve									
Capital Non-recurring Contrib									
Capital Contribution	15,455								
Total Revenues	645,411	13,635	142,050	573,538	137,200	128,000	590,518	137,200	128,000
Operating Expenses:									
Salaries and Benefits	131,197	40,491		163,529	48,270		177,007	53,880	
Professional & Technical	39,251	650		38,434	5,000		47,328	5,000	
Repairs & Maintenance	82,268	8,568		95,272	8,000		93,396		
Insurance	8,592	7,275		10,419	7,440		10,706	7,790	
Purchased Services	7,762	25,131		24,892	28,210		18,496	27,210	
Dial-A-Ride			36,802			36,800			36,800
Fixed Route			66,906			66,910			66,910
Disabled Transport			18,267			18,270			18,270
Pre-paid Fare (Fare-free)			18,204			4,400			4,400
Utilities	60,860	14,171		57,396	15,500		57,396	15,500	
Supplies & Miscellaneous	13,870	7,872		15,330	3,000		7,980	5,000	
Other	2,077				5,000			2,000	
Depreciation	252,673	62,784					3,142		
Transfer Out to Capital	264,531								
Total Expenses	863,081	166,942	140,179	405,272	120,420	126,380	415,451	116,380	126,380
Net Income/(Loss)	(217,670)	(153,307)	1,871	168,266	16,780	1,620	175,067	20,820	1,620
Retained Earnings/(Deficit), July 1	10,501,631	2,326,814	21,338	10,283,961	2,173,507	23,209	10,452,227	2,190,287	24,829
Retained Earnings/(Deficit), June 30	\$ 10,283,961	\$ 2,173,507	\$ 23,209	\$ 10,452,227	\$ 2,190,287	\$ 24,829	\$ 10,627,294	\$ 2,211,107	\$ 26,449

⁽¹⁾ Parking Garage net revenues are retained by the parking management firm, according to the Parking Management Agreement between the Town of Mansfield and LAZ Karp Associates, Second Amendment dated June 29, 2017

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 2017/2018 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 accounts as an option for Town of Mansfield employees.
- Completed the third annual 1095-C reporting requirement, as mandated by the Affordable Care Act.
- Completed the third annual review of the “30 hour” rule for offering health insurance coverage to employees, as mandated by the Affordable Care Act.
- Continued to contract with the Eastern Highlands Health District (EHHD) to coordinate employee wellness program *Be Well* at the local level. Engaged in a number of site specific wellness programming at the Town-MBOE-Region 19 facilities such as fitness programs, yoga, and healthy eating. ♦
- Completed 8th year of the Wellness Rewards Program, which is aimed at encouraging health behaviors and preventive screenings; 90 employees or approximately 44% of eligible Town-MBOE-Region 19 employees participated in the program and 61% of those participating earned a Be Well Reward. ♦
- Conducted an employee wellness and benefits fair for Town-MBOE-Region 19 employees in October 2017. 192 people participated; of those participants over 109 received flu shots and over 83 employees received health screenings at the event. ♦

FY 2017/2018 Trends & Key Issues

Health insurance claims have continued to be stable. As of January 2018, net medical claims were down 2.2% from the prior year and were running 76.4% of projected. Combined Medical/RX claims were down 6.2% from the prior year and 81.0% of projected.

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 some 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, 2018. 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 health insurance pool membership decreased slightly in FY 2016/17, with Windham Region Area Transit District (WRTD) withdrawing from the pool. This resulted in the pool losing approximately 20 covered lives, and since January of 2016, the pool is averaging about 40 less covered lives.

FY 2018/2019 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.
- Implement a monthly compliance tracking system for the Be Well Fitness Program.

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 16/17 Actual	FY 17/18 Projected	FY 18/19 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	6.2%	4.0%	3.0%
Fund balance maintained at 125% of expected claims or higher	186%	190%	151%

Town of Mansfield
Health Insurance Fund
Estimated Revenues, Expenditures and Changes in Fund Balance
FY 15/16 - 18/19

	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Estimated	FY 18/19 Adopted
Revenues:					
Premiums	\$ 9,174,989	\$ 9,910,589	\$ 9,613,060	\$ 9,818,080	\$ 9,698,990
Interest Income	7,312	15,534	12,000	12,000	12,000
Insurance Refunds	40,000				
Transfers In - CNR Fund					
Total Revenues	9,222,301	9,926,123	9,625,060	9,830,080	9,710,990
Expenditures:					
Salaries and Benefits	139,096	141,987	70,000	70,000	71,470
Retention/Access Fees (Admin)	890,784	372,464	693,970	695,970	649,520
Employee Wellness Program	103,210	99,108	107,060	104,060	105,200
HSA Contributions	35,750	222,314	158,900	363,920	698,420
Consultants	-	29,800	55,000	43,500	45,000
Shared IT Services	10,000	10,000		10,000	10,000
PPACA Fee	54,912	33,075	2,680	2,680	2,680
Medical Claims	7,535,541	6,967,359	8,511,720	7,984,540	8,648,370
Total Expenditures	8,769,293	7,876,107	9,599,330	9,274,670	10,230,660
Revenues Over/(Under) Expenditures	453,008	2,050,016	25,730	555,410	(519,670)
Fund Balance, July 1	729,603	1,182,611	3,232,627	3,232,627	3,788,037
Fund Balance, June 30 (Res. for Future Claims)	<u>\$ 1,182,611</u>	<u>\$ 3,232,627</u>	<u>\$ 3,258,357</u>	<u>\$ 3,788,037</u>	<u>\$ 3,268,367</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 2017/2018 Accomplishments

- Conducted Safety and Wellness Committee meetings and safety site walk-throughs with Town and school personnel. Continued guest speaker series for committee meetings with topics focused on safety and/or wellness areas of interest. ♦
- Published seasonal safety publications during the year. ♦
- Completed OSHA 300 reports for Town-MBOE-Region. ♦
- Received a member's equity distribution payment from CIRMA for the Town Workers Compensation Policy in the amount of \$18,178.
- Received a rate premium decrease for the Town's Workers Compensation Policy.

FY 2018/2019 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 2017 OSHA reports for Town-MBOE-Region by the end of January 2018.
- Complete update to informational materials regarding worker's compensation initial reporting procedures for supervisors and initial treatment procedures for employees.
- Assess feasibility of 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 16/17 Actual	FY 17/18 Projected	FY 18/19 Adopted
Workers Compensation Claims (Town Only)			
Claims (with losses)	2	5	8
Claims/Occurrences (no losses)	7	4	4
Total Claims/Occurrences	9	9	12
Lost work days from OSHA 300 recordable cases*	21.5	245	100
Safety Walk-Throughs of Town Facilities Conducted	3	4	4

*OSHA 300 data is reported on a calendar year basis (FY 16/17 reflects CY 2016 actuals, FY 17/18 reflects CY 2017 actuals)

Workers Compensation Fund 832
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Estimated	FY 18/19 Adopted
Revenues:				
CIRMA Equity Distribution	\$ 38,890	\$ 10,000	\$ 30,000	\$ 30,000
Board of Education	195,150	192,430	182,430	158,480
Town of Mansfield	322,670	305,650	289,650	274,130
Total Revenues	556,710	508,080	502,080	462,610
Expenditures:				
Board of Education	182,369	192,430	187,868	178,480
Town of Mansfield	319,897	305,650	314,128	314,130
Total Expenditures	502,266	498,080	501,996	492,610
Excess/(Deficiency)	54,444	10,000	84	(30,000)
Fund Balance, July 1	44,337	98,781	98,781	98,865
Fund Balance, June 30	\$ 98,781	\$ 108,781	\$ 98,865	\$ 68,865

MANAGEMENT SERVICES FUND

MANAGEMENT SERVICES FUND (MSF)

The Management Services Fund is an internal service fund, which provides the following service activities to Town departments and schools: copier services; Town school bus facility; voice communication services; postal processing center for Town and Mansfield School departments; and the provision of energy for Town and school departments.

FY 2017/2018 Accomplishments

- Completed the removal of the final two digital subscriber line subscriptions from service to limit ongoing communication costs. Nearly all of our communications traffic is now on our internal fiber-optic lines.
- Completed the transition to a consolidated enterprise-level Frontier account to best contain telecommunications costs for our limited copper redundancy lines.

FY 2018/2019 Trends & Key Issues

- We will continue to use Voice-Over-Internet-Protocol to limit expenditures by using our internal fiber-optic network to maximize the use of our existing computer network and to minimize the number of telephone lines required from external vendors.

Management Services Fund
Estimated Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2018/19

	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Estimated	FY 18/19 Adopted
Revenues:				
Mansfield Board of Education	\$ 171,290	\$ -	\$ -	\$ -
Region 19	118,110			
Town of Mansfield	11,330			
Communication Service Fees	224,141	219,100	219,821	217,500
Copier Service Fees	151,252	177,840	174,540	174,540
Energy Service Fees	1,526,900	1,480,800	1,440,700	1,481,000
Rent				
Rent - Telecom Tower	197,341	195,000	185,258	185,000
Sale of Supplies				
CNR Fund	192,600			
Health Insurance Fund	10,000			
Solid Waste Fund	10,000			
Sewer Operating Fund	3,000			
Postal Charges	67,660	73,540	48,370	48,370
Universal Services Fund	17,175			
Total Revenues	<u>2,700,799</u>	<u>2,146,280</u>	<u>2,068,689</u>	<u>2,106,410</u>
Expenditures:				
Salaries & Benefits	447,544	16,090	14,802	16,090
Repairs & Maintenance	22,463	24,500	30,476	22,700
Professional & Technical	17,227	182,900	189,030	182,500
System Support	74,063		12,985	18,740
Copier Maintenance Fees	84,190	84,000	74,223	80,000
Communications	160,026	97,500	94,010	91,750
Supplies and Software Licensing	11,491	3,650	1,405	3,400
Equipment	106,671	96,700	81,445	83,710
Postage	67,775	62,000	47,823	48,000
Energy	1,472,322	1,610,900	1,528,098	1,521,200
Energy - Purchase/Upgrade of Streetlights			355,436	
Equipment Rental/Cost of Sales	16,464	16,160	18,298	16,610
Transfer Out to Capital/Town Hall Roof		150,000	150,000	
Transfer Out to CNR/Vinton Boiler	225,000			
Total Expenditures	<u>2,705,236</u>	<u>2,344,400</u>	<u>2,598,031</u>	<u>2,084,700</u>
Add: Depreciation	245,244	145,320	167,620	150,120
Less: Equipment Capitalized		(153,700)	(406,400)	(55,000)
Operating Expenditures	<u>2,950,480</u>	<u>2,336,020</u>	<u>2,359,251</u>	<u>2,179,820</u>
Net Income (Loss)	(249,681)	(189,740)	(290,562)	(73,410)
Total Equity & Contributed Capital, July 1	<u>3,028,760</u>	<u>2,779,079</u>	<u>2,779,079</u>	<u>2,488,517</u>
Total Equity & Contributed Capital, June 30	<u>\$ 2,779,079</u>	<u>\$ 2,589,339</u>	<u>\$ 2,488,517</u>	<u>\$ 2,415,107</u>

Management Services Fund
Estimated Balance Sheet
June 30, 2018 and June 30, 2019
(With comparative totals for June 30, 2017)

	June 30,		
	2017	2018	2019
<u>ASSETS</u>			
Current Assets:			
Cash and Cash Equivalents	\$ 1,480,341	\$ 795,013	\$ 816,723
Due from Town/Region	7,299		
Accounts Receivable	33,931		
Total Current Assets	1,521,571	795,013	816,723
Fixed Assets:			
Construction in Progress			
Land	145,649	145,649	145,649
Buildings	226,679	226,679	226,679
Office Equipment	2,733,114	3,139,514	3,194,514
Construction in Progress	-	-	-
Accum. Depreciation	(1,650,720)	(1,818,340)	(1,968,460)
Net Fixed Assets	1,454,722	1,693,502	1,598,382
Total Assets	\$ 2,976,293	\$ 2,488,515	\$ 2,415,105
<u>LIABILITIES AND EQUITY</u>			
Liabilities:			
Accounts Payable	\$ 186,720	\$ -	\$ -
Accrued Payroll	5,516		
Due to Internal Service Fund	4,979		
Total Liabilities	197,215	-	-
Equity:			
Contributed Capital	146,000	146,000	146,000
Retained Earnings	2,633,078	2,342,515	2,269,105
Total Equity	2,779,078	2,488,515	2,415,105
Total Liabilities and Equity	\$ 2,976,293	\$ 2,488,515	\$ 2,415,105

Management Services Fund
Estimated Statement of Cash Flows
June 30, 2018 and June 30, 2019

	June 30,	
	2018	2019
Cash from Operating Activities:		
Operating income	\$ (290,562)	\$ (73,410)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation Expense	167,620	150,120
(Increase) decrease in:		
Other Receivables	41,230	
Due from other funds	-	
Inventory	-	
Increase (decrease) in:		
Accounts payable	(192,237)	
Due to other funds	(4,979)	
	(278,928)	76,710
Net Cash Provided by Operating Activities		
Cash Flows Used In Capital and Related Financing Activities:		
Disposal of fixed assets		
Purchase of fixed assets	(406,400)	(55,000)
	(685,328)	21,710
Net Increase (Decrease) in Cash and Cash Equivalents		
Cash and Cash Equivalents, July 1	1,480,341	795,013
Cash and Cash Equivalents, June 30	\$ 795,013	\$ 816,723

**LONG -TERM
INVESTMENT POOL**

Funds included in the Long-Term Investment Pool:

CEMETERY FUND

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

SCHOOL TRUST FUND

Income from this fund is restricted to use for school purposes.

MEDICAL PENSION TRUST FUND

This fund is used to account for post-employment benefits of full-time union and non-union employees.

COMPENSATED ABSENCES FUND

This fund is used to account for the accumulation of resources and the payment of accrued compensated absences for employees, such as sick leave and vacation.

Town of Mansfield
Investment Pool - As of December 31, 2017

	Equity Percent.	Equity In Investments
Cemetery Fund	100.0%	\$ 298,603.36
Investments		
<u>Bond Funds:</u>		
Wells Fargo Advantage -Income Plus		82,814.74
T. Rowe Price - U. S. Treasury Long-Term		98,743.10
Vanguard - GNMA Fund		117,045.52
Sub-Total Bond Funds		298,603.36
Total Investments		\$ 298,603.36
Income		
<u>Interest and Dividends:</u>		
Wells Fargo Advantage -Income Plus		240.65
T. Rowe Price - U. S. Treasury Long-Term		626.11
Vanguard - GNMA Fund		822.85
<u>Unrealized Gains/Losses:</u>		
Wells Fargo Advantage -Income Plus		248.85
T. Rowe Price - U. S. Treasury Long-Term		1,614.24
Vanguard - GNMA Fund		(779.10)
		\$ 2,773.60
Allocation		
<u>Amount</u>		
Stocks		\$ -
Bonds		298,603.36
Total Investments		\$ 298,603.36

Non-Expendable Cemetery Trust Fund 612
Estimated Revenues, Expenditures and Changes in Fund Balance

	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Estimate	FY 18/19 Adopted
Revenues:				
Sales of Plots	\$ 5,400	\$ 2,400	\$ 2,400	\$ 2,400
Interest/Dividend Income	9,985	12,000	7,096	8,000
Increase(Decrease) in Market Value	(15,258)	5,000	1,000	2,000
Other			2,000	
Transfer from the General Fund	20,000	20,000	20,000	20,000
Total Revenues	20,127	39,400	32,496	32,400
Expenditures:				
Salaries - Part-Time	5,317	5,200	5,865	6,000
Cemetery Maintenance	9,430	14,000	12,060	12,000
Outdoor Maintenance (Mowing)	12,460	18,750	13,200	13,200
Other Purchased Services				
Total Expenditures	27,207	37,950	31,125	31,200
Net Income/ (Loss)	(7,080)	1,450	1,371	1,200
Fund Balance, July 1	282,206	275,126	275,126	276,497
Fund Balance, June 30	<u>\$ 275,126</u>	<u>\$ 276,576</u>	<u>\$ 276,497</u>	<u>\$ 277,697</u>
Details of Fund Balance:				
Reserved for Non-expendable	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Reserved for Perpetual Care	273,926	275,376	275,297	276,497
Unassigned				
Total Fund Balance	<u><u>\$ 275,126</u></u>	<u><u>\$ 276,576</u></u>	<u><u>\$ 276,497</u></u>	<u><u>\$ 277,697</u></u>

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 waste water disposal regulations; bathing water quality monitoring; nuisance complaint follow-up; well drilling permitting; consulting to citizens on environmental or other public health issues and general enforcement of local and state public health regulations.

FY 2017/2018 Accomplishments

- Formed a District-wide workgroup with objective to address local challenges associated with substance abuse. The workgroup spearheaded a NARCAN training program for area first responders and outreach educational materials for first responders and area human services agencies. ♦
- Ongoing development and hard launch of cloud based permitting and field inspection software. ♦
- The initiation of FDA Food Code transition plan with material progress towards full implementation of the new FDA Food Code regulations. ♦

FY 2018/2019 Trends & Key Issues

Staff anticipates that additional funding in chronic disease prevention and public health emergency preparedness will continue into FY 2018/19. State aid to Connecticut health districts is uncertain given the current fiscal environment. An expansion of the cloud-based permit tracking and inspection services is anticipated to include other new program areas such as the food safety program. The transition process to the newly mandated FDA Food Code will continue to command health district resources into the new fiscal year.

♦ 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 2018/19

	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>FY 17/18</u>	<u>FY 18/19</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Adopted</u>
Revenues:				
Member Town Contributions	\$ 423,080	\$ 429,280	\$ 429,280	\$ 429,270
State Grant-in-Aid	133,164	120,080	149,985	123,280
Services Fees	224,874	231,713	217,819	228,280
Local Support	800			
Total Revenues	<u>781,918</u>	<u>781,073</u>	<u>797,084</u>	<u>780,830</u>
Expenditures:				
Salaries & Benefits	686,254	724,838	716,158	712,333
Insurance	15,599	15,800	15,800	15,800
Professional & Tech. Services	47,455	51,314	51,792	52,264
Purch Services & Supplies	11,713	22,180	17,970	25,240
Equipment	300	1,600	1,600	3,600
Total Expenditures	<u>761,321</u>	<u>815,732</u>	<u>803,320</u>	<u>809,237</u>
Other Financing Uses:				
Operating Transfers Out	-	-	-	3,000
Total Expenditures and Operating Transfers Out	<u>761,321</u>	<u>815,732</u>	<u>803,320</u>	<u>812,237</u>
Excess/(Deficiency) of Revenues over Expenditures	20,597	(34,659)	(6,236)	(31,407)
Fund Balance, July 1	<u>295,664</u>	<u>316,261</u>	<u>316,261</u>	<u>310,025</u>
Fund Balance, June 30	<u>\$ 316,261</u>	<u>\$ 281,602</u>	<u>\$ 310,025</u>	<u>\$ 278,618</u>

**MANSFIELD DOWNTOWN
PARTNERSHIP**

MANSFIELD DOWNTOWN PARTNERSHIP

The Mansfield Downtown Partnership is an independent, non-profit organization with the mission to foster the continued development and management of Downtown Storrs – a vibrant and economically successful mixed-use downtown in the heart of the Mansfield community. A 16-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.

FY 2017/2018 Accomplishments

- The remaining commercial spaces in Storrs Center were leased. This brings the total number of businesses in the downtown to 80. ♦
- All townhomes and condominiums were sold in Main Street Homes. ♦
- Hosted numerous Partnership events including the Summer Concerts on the Square, Moonlight Movies, the 14th Annual Celebrate Mansfield Festival, and Winter Welcome. ♦
- Completed Marketing and Positioning Plan that focuses on the Partnership's lead role in promoting, enhancing, and maintaining Downtown Storrs.
- Continued to provide oversight and management of Downtown Storrs including the Nash-Zimmer Transportation Center, Betsy Paterson Square, and public parking. ♦
- Agreed to provide economic development services town-wide under a fee for service agreement with the Town of Mansfield. Partnership staff worked with the Mansfield Economic Development Commission to promote Mansfield businesses and listen to business concerns. ♦
- Formed an active Governance Committee and set up processes and procedures to promote strong Board governance and development.

FY 2018/2019 Trends & Key Issues

The Partnership completed its Three-Year Strategic Plan in September 2016. The Strategic Plan solidified the Partnership's role as the ombudsman for the downtown. Much of calendar year 2018 will be spent continuing to implement the goals of the Strategic Plan particularly the Marketing and Positioning Plan for Downtown Storrs and the Partnership organization. The Partnership will continue to increase its efforts to promote the entire downtown area including Storrs Center, other commercial plazas, Moss Sanctuary, Whetten Woods, and the Mansfield Community Center, on a regional basis.

The sale of the commercial property on Wilbur Cross Way in 2017 precipitates establishing new relationships and opportunities with new property owner ACF Property Management.

The Partnership will complete the transition to provide town-wide economic development services for the community.

FY 2018/2019 Goals & Objectives

Goal: Create 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.

- Implement 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 movie series. Create one more event for 2018.
- 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 economic development hubs including Four Corners.

♦ 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 16/17	FY 17/18	FY 17/18	FY 18/19
	Actual	Adopted	Estimated	Adopted
Revenues:				
Intergovernmental:				
Mansfield General Fund	\$ 125,000	\$ 132,000	\$ 132,000	\$ 132,000
UConn	125,000	132,000	132,000	132,000
Membership Fees	16,673	14,000	14,000	14,000
Charge for Services			22,000	22,000
Event Fees			20,000	5,000
Total Revenues	266,673	278,000	320,000	305,000
Operating Expenditures:				
Salaries and Benefits	214,665	231,750	234,730	242,960
Professional & Technical	28,845	31,000	30,000	25,000
Office Rental	13,200	13,460	13,460	13,460
Insurance	4,017	4,060	2,924	1,590
Purchased Services	9,714	10,670	10,860	11,040
Supplies & Services	1,278	850	800	850
Contributions	-			
Contingency	-	25,000	-	25,000
Total Operating Expend.	271,719	316,790	292,774	319,900
Operating Income/(Loss)	(5,046)	(38,790)	27,226	(14,900)
Fund Balance, July 1	258,542	253,496	253,496	280,722
Fund Balance, End of Period	\$ 253,496	\$ 214,706	\$ 280,722	\$ 265,822

**SUPPLEMENTARY
DATA**

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast

	Actual 2016-17	Adopted 2017-18	Adopted 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
REVENUES AND TRANSFERS:							
Property Taxes	\$ 31,111,873	\$ 32,657,226	\$ 32,969,960	\$ 35,287,808	\$ 36,542,551	\$ 38,267,096	\$ 39,796,692
Tax Related Items	737,251	630,000	680,000	686,800	693,668	700,605	707,611
Licenses and Permits	572,903	506,370	516,600	521,766	526,984	532,253	537,576
Federal Support - Government	4,578	-	-	-	-	-	-
State Support - Education	9,960,464	8,944,620	9,675,280	9,675,280	9,675,280	9,675,280	9,675,280
State Support - Government	10,300,322	10,153,560	8,936,850	8,936,850	8,936,850	8,936,850	8,936,850
Charge for Services	329,347	158,000	151,750	153,268	154,800	156,348	157,912
Fines and Forfeitures	52,185	26,340	26,840	27,108	27,379	27,653	27,930
Miscellaneous	168,528	113,410	163,410	165,044	166,695	168,361	170,045
Transfers from Other Funds	2,550	2,550	2,550	2,550	2,550	2,550	2,550
Total Revenues and Transfers	53,240,001	53,192,076	53,123,240	55,456,474	56,726,757	58,466,997	60,012,445
EXPENDITURES AND TRANSFERS:							
General Government	1,712,045	1,971,680	1,940,630	1,989,146	2,038,874	2,089,846	2,142,092
Public Safety	3,819,932	4,227,120	4,340,620	4,449,136	4,560,364	4,674,373	4,791,232
Public Works	3,129,807	3,212,660	3,227,610	3,308,300	3,391,008	3,475,783	3,562,678
Community Services	1,587,446	1,668,560	1,682,050	1,724,101	1,767,204	1,811,384	1,856,668
Community Development	602,031	714,530	733,180	751,510	770,297	789,555	809,294
Education (K-8)	22,980,085	23,460,160	23,460,160	24,046,664	24,647,831	25,264,026	25,895,627
Education (9-12)	10,493,476	10,916,231	10,954,440	11,777,205	11,977,129	12,640,220	13,134,716
Town-Wide Expenditures	3,234,903	2,919,485	2,944,800	3,018,420	3,093,881	3,171,228	3,250,508
Transfers to Other Funds	4,231,240	3,666,780	3,504,750	4,141,993	4,230,170	4,300,582	4,319,630
State Assessment - TRB	-	166,270	-	-	-	-	-
Total Expenditures and Transfers	51,790,965	52,923,476	52,788,240	55,206,474	56,476,757	58,216,997	59,762,445
RESULTS OF OPERATIONS	1,449,036	268,600	335,000	250,000	250,000	250,000	250,000
FUND BALANCE - BEGINNING	4,262,309	5,711,345	5,979,945	6,314,945	6,564,945	6,814,945	7,064,945
FUND BALANCE - ENDING	\$ 5,711,345	\$ 5,979,945	\$ 6,314,945	\$ 6,564,945	\$ 6,814,945	\$ 7,064,945	\$ 7,314,945

Town of Mansfield
General Fund
Revenue and Expenditure
Budget Forecast

	Actual 2016-17	Adopted 2017-18	Adopted 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
SUPPLEMENTAL INFORMATION:							
Mill Rate	29.46	30.63	30.88	32.64	33.13	34.25	35.17
Mill Rate Change	(0.41)	1.17	0.25	1.76	0.49	1.12	0.92
Percentage Increase (Decrease)	-1.38%	3.98%	0.81%	5.70%	1.51%	3.38%	2.68%
Grand List	1,072,179,179	1,097,289,627	1,104,769,523	1,118,579,142	1,132,561,381	1,146,718,399	1,161,052,379
Taxes-Median Assessed Value	4,597	4,778	4,817	5,092	5,168	5,343	5,487
Increase	(64)	182	39	275	77	175	143
Current Year Taxes	30,137,837	32,607,026	32,969,960	35,287,808	36,542,551	38,267,096	39,796,692
Elderly Programs	51,000	50,000	50,000	50,000	50,000	50,000	50,000
Tax Abatement	671,000	606,000	581,000	554,000	291,000	291,000	291,000
Reserve for Tax Appeals	200,000	(242,225)	(65,313)	-	-	-	-
Reserve for Uncollected Taxes	524,890	570,818	576,975	617,541	639,497	669,674	696,442
Tax Levy	31,584,727	33,591,619	34,112,622	36,509,349	37,523,048	39,277,770	40,834,134
Percent Uncollected	1.66%	1.70%	1.69%	1.69%	1.70%	1.70%	1.71%
Increase in Tax Levy							
Dollars	890,567	2,006,892	521,003	2,396,727	1,013,699	1,754,722	1,556,364
Percentage	2.90%	6.35%	1.55%	7.03%	2.78%	4.68%	3.96%

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 2017/18 which is based on current year estimates
- 3 Expenditures for Education (Grades K-8) are projected to increase 2.5% annually after FY 2017/18
- 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 2015/16
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 2017/18
- 5 The Taxable Grand List for FY 15/16 reflects the 10/1/14 Revaluation and Storrs Center construction to date offset by the tax abatement. It is projected to increase 1.25% annually beginning FY2017/18
- 6 Expenditures for Town are projected to increase 2.5%
- 7 Reserve for Uncollected taxes is 1.75% of the total levy.

9 Transfers to Other Funds:	FY 16/17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	2022-23
Other Operating	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Downtown Partnership	125,000	132,000	132,000	132,000	132,000	132,000	132,000
Parks & Recreation	522,950	536,020	536,020	549,426	563,162	577,240	591,670
Debt Service - Current	285,000	285,000	275,000	275,000	275,000	255,000	255,000
Capital Projects	2,608,240	2,508,660	2,294,010	2,803,500	2,873,500	2,945,300	2,945,300
Cemetery Fund	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Transit Services Fund	142,050	135,000	128,000	130,556	133,168	135,836	138,550
Medical Pension Trust Fund	42,000	44,100	89,720	91,511	93,340	95,205	97,110
Town Aid Road							
				110,000	110,000	110,000	110,000
	3,775,240	3,690,780	3,504,750	4,141,993	4,230,170	4,300,582	4,319,630

10 Median Assessed Value 10/1/15 - \$155,700

11 Revaluation of 10/1/14 -- affected grand list for 2015/16

REGIONAL SCHOOL DISTRICT #19
FIVE YEAR BUDGET FORECAST

Agency	Acutal 2016-2017	Adopted 2017-2018	Adopted 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023
Operating Budget	20,953,710	21,230,720	21,404,590	21,939,705	22,488,197	23,050,402	23,626,662
Proforma Debt Service	475,000	475,000	275,000	235,000	185,000	185,000	185,000
Lease Purchase	225,000	250,000	250,000	225,000	225,000	225,000	225,000
Adopted Budgets	21,653,710	21,955,720	21,929,590	22,399,705	22,898,197	23,460,402	24,036,662
Annual Percent Increase (Decrease)	3.64%	1.39%	-0.12%	2.14%	2.23%	2.46%	2.46%
Revenue Source							
Tax Levy	18,135,260	18,561,533	18,658,005	19,124,042	19,581,796	20,102,448	20,636,324
Ashford	3,410,845 (3.92%)	3,270,928 (4.10%)	3,585,805 9.63%	3,382,790 (5.66%)	3,634,672 7.45%	3,327,141 (8.46%)	3,443,373 3%
Mansfield	10,493,476 3.00%	10,916,231 4.03%	10,954,436 0.35%	11,749,559 7.26%	11,948,985 1.70%	12,610,563 5.54%	13,103,946 3.91%
Willington	4,230,939 0.80%	4,374,374 3.39%	4,117,765 (5.87%)	3,991,693 (3.06%)	3,998,139 0.16%	4,164,743 4.17%	4,089,005 (1.82%)
Total Tax Levy	18,135,260 1.11%	18,561,533 2.35%	18,658,005 0.52%	19,124,042 2.50%	19,581,796 2.39%	20,102,448 2.66%	20,636,324 2.66%
State & Other Revenue:							
Agriculture Education Grant	369,088	363,000	377,720	363,000	363,000	363,000	363,000
Agriculture Education Tuition	743,178	723,238	736,880	723,238	723,238	723,238	723,238
Columbia Tuition	2,121,118	2,155,449	1,996,985	2,036,925	2,077,663	2,119,216	2,161,601
Special Education Tuition	277,946	150,000	150,000	150,000	150,000	150,000	150,000
Interest Income	7,283	2,500	10,000	2,500	2,500	2,500	2,500
Total State & Other Revenue:	3,518,613	3,394,187	3,271,585	3,275,663	3,316,401	3,357,954	3,400,339
Fund Balance							
Total Revenue	21,653,873	21,955,720	21,929,590	22,399,705	22,898,197	23,460,402	24,036,662
Annual Percent Increase (Decrease)	3.63%	1.39%	-0.12%	2.14%	2.23%	2.46%	2.46%
Member Town Projected Enrollment							
	2016-2017	2017-2018	2018-2019	2019-20	2020-21	2021-22	2022-23
	<u>10/1/2015</u>	<u>10/1/2016</u>	<u>10/1/2017</u>	<u>10/1/2018</u>	<u>10/1/2019</u>	<u>10/1/2020</u>	<u>10/1/2021</u>
Ashford	183 18.81%	166 17.62%	182 19.22%	150 17.69%	160 18.56%	143 16.55%	144 16.69%
Mansfield	563 57.86%	554 58.81%	556 58.71%	521 61.44%	526 61.02%	542 62.73%	548 63.50%
<u>Willington</u>	<u>227 23.33%</u>	<u>222 23.57%</u>	<u>209 22.07%</u>	<u>177 20.87%</u>	<u>176 20.42%</u>	<u>179 20.72%</u>	<u>171 19.81%</u>
Total Enrollment	973	942	947	848	862	864	863
Ashford	(9) (4.69%)	(17) (9.29%)	16 9.64%	(32) (17.58%)	10 6.67%	(17) (10.63%)	1 0.70%
Mansfield	12 2.18%	(9) (1.60%)	2 0.36%	(35) (6.29%)	5 0.96%	16 3.04%	6 1.11%
<u>Willington</u>	<u>-</u>	<u>(5) (2.20%)</u>	<u>(13) (5.86%)</u>	<u>(32) (15.31%)</u>	<u>(1) (0.56%)</u>	<u>3 1.70%</u>	<u>(8) (4.47%)</u>
Enrollment Increase (Decrease)	3	(31)	289	(99)	14	2	(1)

TOWN OF MANSFIELD, CONNECTICUT

GOVERNMENTAL FUNDS REVENUES AND OTHER FINANCING SOURCES
BY SOURCE - LEGAL BASIS
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30,	PROPERTY TAXES	INTER- GOVERNMENTAL	INVESTMENT INCOME	CHARGES FOR SERVICES	NET INCREASE IN FAIR VALUE OF INVESTMENTS	CONTRIBUTIONS	OTHER FINANCING SOURCES	TOTAL
2008	21,921,177	26,468,325	487,192	4,004,829	-	237,263	64,853	53,183,639
2009	23,498,662	24,649,283	103,014	3,762,189	-	55,334	152,543	52,221,025
2010	23,989,637	24,268,726	76,173	3,711,409	-	51,503	160,736	52,258,184
2011	25,422,441	22,821,241	64,724	3,947,712	-	71,659	196,231	52,524,008
2012	25,991,047	33,900,538	75,122	4,190,596	-	79,529	218,556	64,455,388
2013	26,975,001	30,543,317	11,826	5,098,251	-	1,448,082	776,303	64,852,780
2014	28,291,076	27,148,660	63,081	5,090,111	-	1,176,291	150,705	61,919,924
2015	28,770,347	24,048,798	27,585	5,250,352	-	652,613	297,893	59,047,588
2016	30,318,141	23,944,301	87,115	4,985,950	-	587,779	259,422	60,182,708
2017	31,889,349	27,413,458	108,278	4,954,514	-	1,150,213	153,283	65,669,095

TOWN OF MANSFIELD, CONNECTICUT

ALL FUNDS EXPENDITURES AND OTHER FINANCING USES BY FUNCTION - BUDGETARY BASIS
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30,	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	COMMUNITY SERVICES	COMMUNITY DEVELOPMENT	TOWNWIDE EXPENDITURES	EDUCATION	CAPITAL OUTLAY	DEBT SERVICE	TOTAL
2008	1,483,648	2,959,562	3,169,271	4,081,152	450,656	2,297,118	35,562,697	2,309,124	796,082	53,109,310
2009	1,499,878	2,928,387	3,225,131	4,091,147	792,917	2,521,997	33,711,808	3,492,470	712,336	52,976,071
2010	2,294,768	2,825,567	2,019,252	3,793,081	675,780	2,475,155	33,493,250	4,333,824	663,947	52,574,624
2011	2,493,342	3,176,632	2,135,618	3,924,752	644,361	2,353,028	34,114,493	2,767,464	810,303	52,419,993
2012	2,352,021	3,378,176	2,094,351	3,906,060	654,674	2,372,776	34,718,647	14,690,759	876,998	65,044,462
2013	2,409,250	3,596,832	2,157,691	5,370,430	736,118	2,611,262	34,530,737	13,288,309	842,086	65,542,715
2014	2,481,080	3,677,938	2,388,417	5,425,108	772,939	2,593,068	35,494,091	6,903,447	635,650	60,371,738
2015	2,396,709	3,935,458	2,376,079	5,429,083	822,884	2,804,489	35,597,880	5,205,400	364,944	58,932,926
2016	2,450,732	3,975,820	2,509,291	5,435,305	807,611	2,936,154	36,337,812	4,094,508	300,325	58,847,558
2017	2,618,475	4,086,784	2,564,948	5,639,440	806,502	3,281,935	39,484,043	5,673,430	293,725	64,449,282

Table 5

TOWN OF MANSFIELD, CONNECTICUT

TAX RATES, LEVIES AND CASH COLLECTIONS
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30,	GENERAL FUND MILL RATE	ADJUSTED TOTAL LEVY	CURRENT TAX COLLECTIONS AT JUNE 30,	PERCENTAGE OF CURRENT TAXES COLLECTED	COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS	PERCENT OF LEVY COLLECTED	CURRENT DELINQUENT BALANCE
2008	23.87	21,752,811	21,423,169	98.48%	325,749	21,748,918	99.98%	3,893
2009	25.42	23,373,465	22,991,472	98.37%	377,255	23,368,727	99.98%	4,738
2010	25.71	23,957,562	23,567,914	98.37%	384,069	23,951,983	99.98%	5,579
2011	25.71	24,661,568	24,365,981	98.80%	286,488	24,652,469	99.96%	9,099
2012	26.68	26,037,701	25,626,839	98.42%	387,467	26,014,306	99.91%	23,395
2013	27.16	26,718,687	26,284,127	98.37%	395,569	26,679,696	99.85%	38,991
2014	27.95	27,746,958	27,386,897	98.70%	309,152	27,696,049	99.82%	50,909
2015	27.95	28,503,460	28,189,833	98.90%	240,757	28,430,590	99.74%	72,870
2016	29.87	30,159,891	29,805,998	98.83%	221,340	30,027,338	99.56%	132,553
2017	29.87	31,384,184	31,124,807	99.17%		31,124,807	99.17%	259,377

Source: Town audit reports.

TOWN OF MANSFIELD, CONNECTICUT

Table 6

TAXABLE GRAND LIST
LAST TEN YEARS
(UNAUDITED)

GRAND LIST AS OF OCTOBER 1, *	RESIDENTIAL REAL ESTATE PROPERTY	PERCENT	UTILITIES COMMERCIAL AND INDUSTRIAL REAL PROPERTY		PERSONAL PROPERTY		MOTOR VEHICLE **		PERCENT	GROSS TAXABLE GRAND LIST	LESS EXEMPTIONS	NET TAXABLE GRAND LIST	TOTAL DIRECT RATE	
			PERCENT	PERCENT	PERCENT	PERCENT								
2006	689,970,600	75%	108,312,710	12%	7,044,070	1.0%	35,057,720	4.0%	80,038,570	9.0%	920,423,670	6,232,636	914,191,034	23.87
2007	702,597,450	75%	108,694,140	12%	6,889,300	1.0%	36,401,718	4.0%	79,514,897	9.0%	934,097,505	6,347,879	927,749,626	25.24
2008	712,378,920	76%	108,803,970	12%	6,792,910	0.7%	35,487,753	4.0%	79,279,666	8.0%	939,743,219	6,462,259	933,280,960	25.71
2009	730,833,500	75%	129,850,480	13%	7,307,020	0.7%	34,955,764	3.6%	77,516,289	7.9%	980,463,053	6,418,378	974,044,675	25.71
2010	735,749,080	75%	12,982,260	13%	7,228,620	0.7%	35,730,116	3.7%	77,916,804	7.4%	980,446,880	6,007,704	974,439,176	25.71
2011	738,105,450	75%	130,229,800	13%	7,125,370	0.7%	35,552,335	3.7%	74,750,285	7.4%	985,763,240	5,365,505	980,397,735	27.16
2012	742,458,660	73%	152,860,610	15%	7,080,780	0.7%	39,798,226	3.7%	75,060,137	7.4%	1,017,258,413	5,542,700	1,011,715,713	27.95
2013	745,144,620	71%	169,873,660	16%	7,234,500	0.7%	44,979,492	4.3%	76,372,344	7.3%	1,043,604,621	7,352,242	1,036,252,379	27.95
2014	684,183,620	66%	209,025,730	20%	2,984,600	0.3%	57,638,992	5.7%	78,743,480	7.6%	1,034,979,422	8,123,116	1,026,856,306	29.87
2015	691,369,360	64%	232,716,620	22%	3,006,000	0.3%	73,581,232	6.8%	79,374,315	7.4%	1,080,047,527	7,563,348	1,072,484,179	29.87

* Total after changes by Board of Tax Review.

** The Supplemental Motor Vehicle Grand List is included in the Motor Vehicle Totals.

TOWN OF MANSFIELD, CONNECTICUT

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)

AS OF OCTOBER 1,	REAL ESTATE ASSESSED VALUATION	REAL ESTATE ESTIMATED TRUE VALUE	MOTOR VEHICLES ASSESSED VALUATION	PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ESTIMATED TRUE VALUE	TOTAL GROSS ASSESSED VALUATION	TOTAL EXEMPTIONS	TOTAL NET ASSESSED GRAND LIST *	TOTAL ESTIMATED TRUE VALUE	RATIO ASSESSED VALUE TO TRUE VALUE TOTAL **
2006	805,327,380	1,337,753,123	80,038,570	35,057,720	115,096,290	164,423,271	920,423,670	6,232,636	914,191,034	1,502,176,394	60.9%
2007	818,180,890	1,302,835,812	79,514,897	36,401,718	115,916,615	165,595,164	934,097,505	6,347,879	927,749,626	1,468,430,976	63.2%
2008	827,975,800	1,304,596,218	76,279,666	35,487,753	111,767,419	159,667,741	939,743,219	6,462,259	933,280,960	1,457,801,700	64.0%
2009	867,991,000	1,239,987,143	77,516,289	34,955,764	112,472,053	160,674,361	980,463,053	6,418,378	974,044,675	1,391,492,393	70.0%
2010	872,799,960	1,298,809,464	71,916,804	35,730,116	107,646,920	153,781,314	980,446,880	6,007,704	974,439,176	1,443,630,905	67.5%
2011	875,460,620	1,188,390,982	74,750,285	35,552,335	110,302,620	160,512,176	985,763,240	5,042,505	980,720,735	1,339,347,646	73.2%
2012	902,400,050	1,210,008,142	75,060,137	39,798,226	114,858,363	164,083,376	1,017,258,413	5,205,700	1,012,052,713	1,369,554,704	73.9%
2013	922,252,780	1,373,012,922	76,372,349	44,979,492	121,351,841	173,359,773	1,043,604,621	7,352,242	1,036,252,379	1,546,372,695	67.0%
2014	898,596,950	1,283,709,930	78,743,480	57,638,992	136,382,472	194,832,103	1,034,979,422	8,123,116	1,026,856,306	1,478,542,033	70.0%
2015	927,091,980	1,325,629,630	79,374,315	73,581,232	152,955,547	211,126,827	1,080,047,527	7,563,348	1,072,484,179	1,536,756,457	69.8%

* Total net Grand List is the final Grand List figure after all changes are made by the Board of Tax Review.

** This figure is based on the ratio of assessments for a given Grand List year to actual fair market value for that given Grand List year.

TABLE 8

TOWN OF MANSFIELD, CONNECTICUT

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

TAXPAYER	NATURE OF BUSINESS	GRAND LIST YEAR					
		2017			2008		
		ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)	ASSESSED VALUE	RANK	% OF TAXABLE GRAND LIST (1)
Connecticut Light & Power Co.	Public Utility	\$ 31,446,640	1	2.93%	\$ 10,191,939	1	1.11%
SCT Storrs Center I LLC	Retail Condos	29,502,300	2	2.75%	-		
EDR Storrs LLC	Apartment Condos	26,892,320	3	2.51%	-		
EDR Storrs LLC**	Apartment Condos	15,055,320	4	1.40%			
Eastbrook F LLC	Easbrook Mall	12,843,340	5	1.20%	7,019,733	2	0.77%
Storrs Acquisition, fka U of C 242, LLC	Apartments	9,675,810	6	0.90%	6,625,762	4	0.72%
EDR Storrs 1C LLC	Apartment Condos	9,354,800	7	0.87%			
Uconn/Celeron Square Assoc(Celeron Apts)	Apartments	8,935,200	8	0.83%	6,647,340	3	0.73%
United Illuminating Co.	Public Utility	8,856,700	9	0.83%			
Colonial BT LLC(Colonial Townhouse)	Apartments	6,495,300	10	0.61%	5,141,430	7	0.56%
Hayes-Kaufman Mansfield Assoc.(Big Y)	Shopping Plaza				3,713,920	9	0.41%
Glen ridge Cooperative, Inc.	Housing Co-op				5,930,460	5	0.65%
New Samaritan Corp(Mansfield Ctr for Nursing)	Nursing Home				5,578,516	6	0.61%
Uconn Carriage LLC(Carriage House Apts)	Apartments				4,122,370	8	0.45%
Jensen's Inc.	Mobile Home Park				2,897,834	10	0.32%
TOTAL		<u>\$ 159,057,730</u>		<u>14.83%</u>	<u>\$ 57,869,304</u>		<u>6.33%</u>

Source: Town Assessor Department.

(1) Based on a Net Taxable Grand List for October 1, 2015 and October 1, 2006 of \$1,072,484,179 and \$914,191,034, respectively after Board of Tax Review

**After fix assessment agreement with EDR Storrs LLC. (Assessment prior to agreement was \$37,519,330)

TOWN OF MANSFIELD, CONNECTICUT

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30	GENERAL OBLIGATION BONDS	CAPITAL LEASES	TOTAL	PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY	PERCENTAGE OF PERSONAL INCOME	PER CAPITA
2008	2,400,480	-	2,400,480	0.17%	N/A	97
2009	1,887,900	858,000	2,745,900	0.19%	N/A	104
2010	1,450,320	631,816	2,082,136	0.14%	N/A	78
2011	3,904,811	714,813	4,619,624	0.33%	N/A	174
2012	3,458,760	463,322	3,922,082	0.27%	N/A	156
2013	3,012,709	218,947	3,231,656	0.24%	N/A	128
2014	2,661,658	55,767	2,717,425	0.20%	N/A	108
2015	2,438,187	-	2,438,187	0.16%	N/A	92
2016	2,214,716	-	2,214,716	0.15%	N/A	83
2017	1,991,245	-	1,991,245	0.13%	N/A	74

NOTE: Details regarding the Town's outstanding debt can be found in the notes to the financial statement.

N/A- Information is not available.

TOWN OF MANSFIELD, CONNECTICUT

COMPUTATION OF DIRECT AND OVERLAPPING INDEBTEDNESS
JUNE 30, 2017
(UNAUDITED)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable to Mansfield</u>	<u>Mansfield Share of Debt</u>
Town of Mansfield	\$ 1,991,245	100.00%	\$ 1,991,245
Regional School District No. 19	1,691,736 *	57.86%	** <u>978,838</u>
Net Direct and Overlapping Indebtedness			\$ <u><u>2,970,083</u></u>

* Debt is net of school grants receivable of \$618,615.

** Note: The percentage applicable to Mansfield of the Regional School District No. 19's debt is based the Town's prorated share of student enrollment in the District at October 1 of the preceeding year.

TOWN OF MANSFIELD, CONNECTICUT

SCHEDULE OF DEBT LIMITATION
 JUNE 30, 2017
 (UNAUDITED)

Total Tax Collections (including interest and lien fees) for the year ended June 30, 2017	\$ 31,808,366
Reimbursement for Revenue Loss: Tax relief for elderly freeze	<u>0</u>
Base for Debt Limitation Computation	<u>\$ 31,808,366</u>

	<u>General Purpose</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Deficit</u>
Debt Limitation:					
2 1/4 times base	\$ 71,568,824	\$	\$	\$	\$
4 1/2 times base		143,137,647			
3 3/4 times base			119,281,373		
3 1/4 times base				103,377,190	
3 times base					95,425,098
	<u>71,568,824</u>	<u>143,137,647</u>	<u>119,281,373</u>	<u>103,377,190</u>	<u>95,425,098</u>
Total Debt Limitation					
Indebtedness:					
Bonds payable	716,000	1,009,000	235,000		
Bonds authorized unissued	1,040,000	873,000	9,000,000		
Town portion of Regional School District No. 19 bonds payable - net		978,838			
	<u>1,756,000</u>	<u>2,860,838</u>	<u>9,235,000</u>	<u>-</u>	<u>-</u>
Net Indebtedness (1)					
Debt Limitation in Excess of Indebtedness	<u>\$ 69,812,824</u>	<u>\$ 140,276,809</u>	<u>\$ 110,046,373</u>	<u>\$ 103,377,190</u>	<u>\$ 95,425,098</u>

(1) The total of the above net indebtedness amounts to: \$ 13,851,838

In no event shall total indebtedness exceed seven times the base for debt limitation computation: \$ 222,658,562

TOWN OF MANSFIELD
SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY
ALL ISSUES

Fiscal Year	Schools		General Purpose		Sewer Purpose		Total Debt
	Principal	Interest	Principal	Interest	Principal	Interest	
2019	77,500	22,304	118,750	30,793	23,750	7,427	280,524
2020	77,500	19,979	118,750	27,230	23,750	6,716	273,925
2021	77,500	17,654	118,750	23,668	23,750	6,004	267,326
2022	81,000	15,328	111,500	20,105	27,500	5,290	260,723
2023	81,000	12,799	111,500	16,622	27,500	4,432	253,853
2024	81,000	9,760	111,500	12,440	27,500	3,400	245,600
2025	81,000	6,520	111,500	7,980	27,500	2,300	236,800
2026	82,000	3,280	88,000	3,520	30,000	1,200	208,000
Total	\$ 638,500	\$ 107,624	\$ 890,250	\$ 142,358	\$ 211,250	\$ 36,769	\$ 2,026,751

TOWN OF MANSFIELD, CONNECTICUT

LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

<u>Year Ended June 30</u>	<u>Debt Limit</u>	<u>Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable</u>
2008	152,468,890	5,475,355	146,993,535	4%
2009	164,332,504	8,897,611	155,434,893	5%
2010	167,515,187	8,997,414	158,517,773	5%
2011	181,077,596	8,144,509	172,933,087	4%
2012	181,160,987	7,666,612	173,494,375	4%
2013	188,389,915	6,889,939	181,499,976	4%
2014	198,388,673	5,699,020	192,689,653	3%
2015	201,492,165	5,105,779	196,386,386	3%
2016	211,690,122	14,438,536	197,251,586	7%
2017	222,658,562	13,851,838	208,806,724	6%

SUMMARY OF GENERAL FUND AND CNR FUND CONTRIBUTIONS
FOR CAPITAL AND DEBT SERVICE

	CNR Fund Contribution to Capital (incl. Mgmt. Services)	General Fund Contribution to Capital	CNR and General Fund Contribution to Debt Service	Total	Current Year Levy	Percent of * Current Levy
<u>Actual:</u>						
1994/95	1,316,478	137,000	729,650	2,183,128	11,394,820	20.2
1995/96	1,835,402	60,500	605,090	2,500,992	11,732,830	22.0
1996/97	1,689,170	15,000	605,090	2,309,260	11,984,320	19.3
1997/98	1,369,058		684,500	2,053,558	12,265,370	16.7
1998/99	3,591,529		760,000	4,351,529	12,622,419	34.5
1999/00	3,449,200		675,000	4,124,200	12,910,418	31.9
2000/01	2,772,660		1,297,000	4,069,660	13,158,960	30.9
2001/02	3,361,682		855,000	4,216,682	13,916,430	30.3
2002/03	1,694,916		650,000	2,344,916	15,066,233	15.6
2003/04	830,034		635,000	1,465,034	16,940,806	8.6
2004/05	962,137		695,000	1,657,137	17,843,985	9.3
2005/06	1,271,109		650,000	1,921,109	18,746,740	10.2
2006/07	1,158,534	100,000	615,000	1,873,534	19,889,070	9.4
2007/08	84,300	644,000	600,000	1,328,300	21,253,018	6.2
2008/09	372,124	85,000	490,000	947,124	22,888,695	4.1
2009/10	316,000	685,000	650,000	1,651,000	23,364,477	7.1
2010/11	312,669	387,500	910,000	1,610,169	24,461,355	6.6
2011/12	369,079	476,000	825,000	1,670,079	26,016,649	6.4
2012/13	440,426	1,349,886	825,000	2,615,312	26,371,112	9.9
2013/14	454,896	2,452,690	675,000	3,582,586	27,350,234	13.1
2014/15	545,950	2,333,450	325,000	3,204,400	27,703,004	11.6
2015/16	538,443	1,780,380	285,000	2,603,823	29,298,930	8.9
2016/17	555,024	3,064,240	285,000	3,904,264	30,137,837	13.0
<u>Estimated:</u>						
2017/18	523,806	2,511,460	285,000	3,320,266	32,607,026	10.2
2018/19	505,500	2,325,000	275,000	3,105,500	34,608,300	9.0
2019/20	505,500	2,500,000	275,000	3,280,500	36,971,700	8.9
2020/21	505,500	2,600,000	275,000	3,380,500	38,228,024	8.8
2021/22	505,500	2,700,000	255,000	3,460,500	39,954,188	8.7

Miscellaneous Statistics

Population 2011-2015 (CERC 2017)	
26,158	

Households by Type (2010 census)		
Total Nonfamily Households	2,448	44%
Single person households	1,426	26%
Total Family Households	3,138	56%
Husband-wife with own children	994	18%
Multigenerational households	114	2%
All household with children	1,446	26%
Total Households	5,586	100%

Registered Voters (2015)	
11,056	

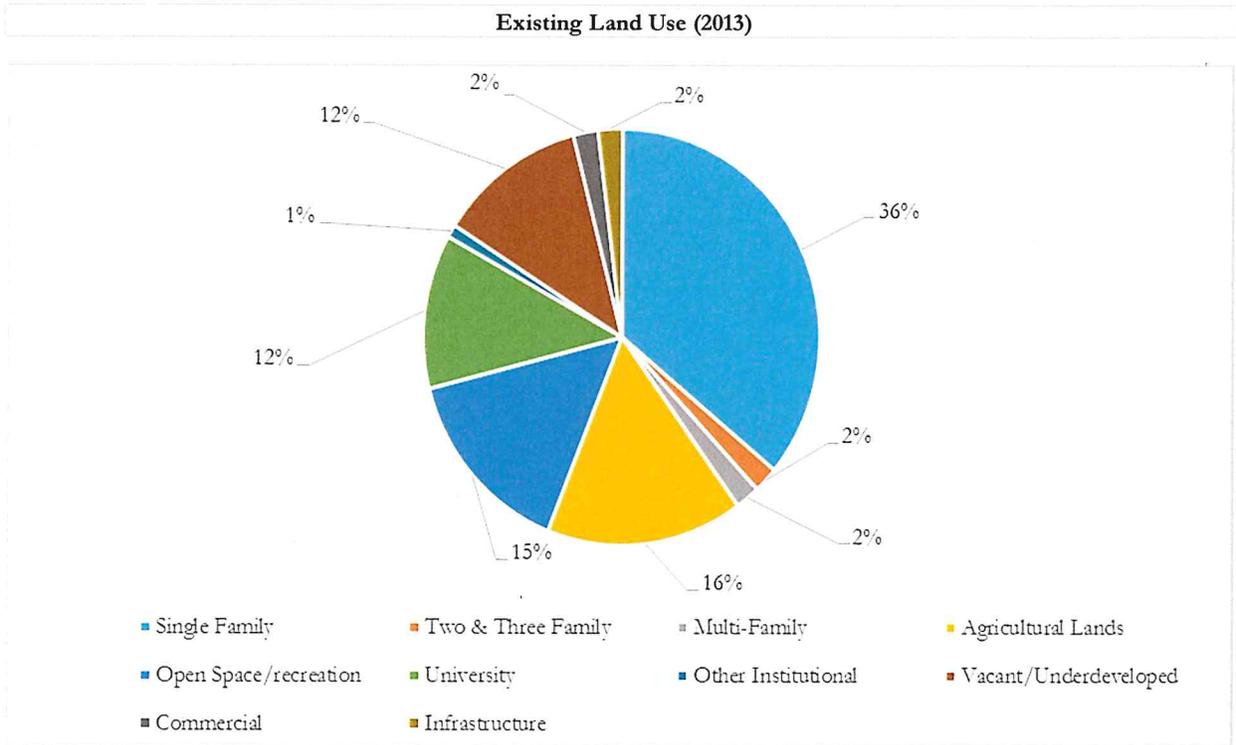
	Town	County	State
Poverty Rate (2011-2015)	17.1%	7.0%	10.5%
*Source CERC 2017			

Race/Ethnicity (2011-2015)	Town	County	State
White Alone, Non-Hispanic	19,594	131,114	2,487,119
Black Alone, Non-Hispanic	1,215	4,752	370,501
Asian	2,952	5,981	150,670
Native American	23	70	8,908
Other/Multi-Race	1,250	5,658	283,800
Hispanic (Any Race)	1,542	7,387	526,508
*Source CERC 2017			

Age Distribution (2011-2015)	<i>0-4</i>		<i>5-14</i>		<i>15-24</i>		<i>25-44</i>		<i>45-64</i>		<i>65+</i>		<i>Total</i>	
Town	431	2%	1,366	5%	16,147	62%	2,776	11%	3,281	13%	2,157	8%	26,158	100%
County	6,240	4%	16,687	11%	33,613	22%	32,159	21%	42,889	28%	20,360	13%	151,948	100%
State	191,445	5%	446,058	12%	492,864	14%	885,518	25%	1,035,059	29%	542,278	15%	3,593,222	100%
*Source CERC 2017														

Education Attainment (2011-2015)	Town		State	
High School Graduate	1,657	20%	673,973	27%
Associates Degree	529	6%	183,289	7%
Bachelors or Higher	4,244	52%	925,607	38%
*Source CERC 2017				

	Mansfield	Remainder of Windham/Tolland Counties	Statewide
% Employment Growth			
2001-2011	8%	2.40%	(3.2%)
Unemployment Rate 2011	7.50%	8.50%	8.80%
Average Wage 2011	\$49,637	\$40,180	\$61,110
Source: Qly Census of Employment and Wages and Local Area Unemployment Statistics, U.S. Department of Labor			



Annual Town Events

Storrs Farmer's Market: Open every Saturday from May through November on the front lawn of the Mansfield Town Hall and two Saturdays a month from December through April in the Buchanan Auditorium at the Mansfield Public Library.

www.storrsfarmersmarket.org

Annual Town Meeting: May each year; Mansfield Middle School Auditorium.

Memorial Day Parade: May each year; Bassetts Bridge Road/Route 195 to Mansfield Center Cemetery (rain location: Mansfield Middle School gymnasium).

Celebrate Mansfield Festival: September each year; Mansfield Town Square. The festival features a wide variety of activity booths hosted by Mansfield-located businesses, community organizations, sports teams, and clubs.

John E. Jackman Tour de Mansfield: June each year; Join local cycle teams in a race through the historic villages of Mansfield. All abilities are welcome.

Winter Welcome: December each year; Mansfield Town Square. Welcome winter with holiday treats, sales, and specials.

More events can be found at www.mansfieldct.gov.

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 adopted fiscal year 2018/2019 budget is 30.88 mills. This means that \$30.88 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)