



ANNUAL BUDGET

Citizen's Guide to the Budget

FISCAL YEAR

July 1, 2014- June 30, 2015

A Citizen's Guide to the Budget

I. Introduction to the Budget Document

Understanding a municipal budget can often be a confusing exercise for the typical resident of any community. This introduction attempts to provide background, material for the average person to understand and us this budget document.

The annual budget is a dynamic document that has three primary functions:

- 1) It is a **policy document** because it sets spending and services priorities for the coming fiscal year.
- 2) It is a **historical document**, reflecting the level of services the Town has provided in the past.
- 3) It is a **legal document**, setting the legal guidelines for spending.

The Citizen's Guide will provide an overview of the Town of Plainville, CT followed by a more in-depth discussion of the Town's budget processes and fiscal policies.

II. Description and History of the Town

The Town of Plainville, CT has a rich heritage of commercial activity, hard work, and community spirit. Ours is a small, business-friendly community in the heart of Connecticut — approximately 14 miles southwest of Hartford. The Town of Plainville encompasses approximately 9.6 square miles, balanced between single-family residential neighborhoods and a wide variety of manufacturing. The Town is bordered on the west by Bristol, on the north by Farmington, on the east by New Britain, and the south by Southington. Commercial air service is located about 25 miles away at Bradley International Airport. Robertson Airport, now a full service modern facility is the oldest airport in Connecticut, is located on Johnson Avenue, and is now owned by the Town. The Town of Plainville offers a variety of year-round recreational and cultural activities through the Recreation Department and various organizations throughout the Town.

Originally part of Farmington, Plainville was settled in the 1650s and incorporated as a separate town in July of 1869. The name "Plainville" developed in the 1830's from an earlier reference to the area as the "Great Plain." Two rivers run through the town, the Pequabuck River that flows northeast through Plainville to join the Farmington River in Farmington, and the Quinnipiac River that flows south to Long Island. The Pequabuck River would play an important part in the growth of the town.

The settlement of the Great Plain developed slowly due to poor soil compared to Farmington's rich meadows. It was the planning of the Farmington Canal in May 1822 that helped the growth of Plainville. In 1829, an application for a post office was filed, and in 1830, when the new postmaster was appointed, the village was named Plainville. Plainville was incorporated in 1869. As a new town, many improvements were made. District schools combined in a new building, and surveyors laid out new streets as the town was growing. Several family businesses started in town. Plainville evolved from a small village of only nine and a half square miles to a modern town with many family-owned businesses and large industries that continue to grow.

III. Demographic and Statistical Summary of Plainville

The following table summarizes some common demographic and statistical indicators for the Town of Plainville.

Demographic and Economic Statistics of the Last Ten Calendar Years

Calendar Year	Population (1)	Median Household Income (2)	Per Capita Income (2)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)
2004	17,436	\$51,867	*	39.6	2,637	5.5%
2005	17,382	*	*	39.6	2,637	5.6%
2006	17,382	*	*	39.6	2,627	4.3%
2007	17,318	\$58,099	*	39.6	2,597	4.3%
2008	17,711	\$59,832	*	41.0	2,518	4.6%
2009	17,436	\$59,961	*	42.0	2,533	5.9%
2010	17,512	\$54,886	*	42.0	2,440	8.5%
2011	17,724	\$61,489	*	41.0	2,401	8.5%
2012	17,724	\$61,489	*	41.0	2,353	8.6%
2013	17,819	\$61,489	*	40.0	2,271	7.7%

* Information not available or attainable

(1) Source: Based on estimates from the State of Connecticut Department of Health

(2) Source: US Department of Commerce, Bureau of Census

(3) Source: Board of Education as of October 1 of school year

(4) Source: US Department of Labor and Employment Security Division, Labor Department, State of Connecticut

IV. Plainville's Local Economy

The industrial history of Plainville dates back to 1828, following the opening of the Farmington Canal and the early industrial sites located in what is now our central business district. Plainville's modern business base is has diversified from the early days of carriage manufacturing. Major industries now include electrical products, spring manufacturing, tool-making, metal stamping and plating, heavy construction and stone quarries. The rate of economic growth in Plainville over the past year has slowed to keep pace with the State and National economies, although positive signs are emerging in the area of commercial and light industry.

The Town of Plainville's combined land use departments brought Plainville one-step closer to a unified land use permitting process. The same department staffs all the Planning and Zoning Commission, Inland Wetlands and Watercourses Commission, Aquifer Protection Agency and Economic Development Agency creating coordination of land use applications within the various agencies and commissions has been improved. The Director of the Department works closely with Engineering, Building, Fire, and Health Officials to further coordinate permitting activities.

The Downtown Improvement Project has recently been completed. The improvements provide the downtown district with a greater sense of place and paved the way new economic development opportunities. These improvements are vital not only to the downtown, but to the local economy as well. This is a key project for the Town Plainville as the health and vitality of a town's central business district can have a direct impact on other segments of our economy.

Plainville continues to harbor a healthy mix of businesses including defense/aerospace, medical, and electrical component manufacturers. Also strong is the manufacturing of sensor and fluid control systems, as well as spring manufacturing and a number of medium to large sized construction firms. The State designated Contiguous Municipality Zone encompassing part of the Strawberry Fields Industrial Park continues to offer lucrative tax incentives that have helped drive industrial development, including manufacturing, at a steady pace. Our building/contracting sector remains strong. Companies such as Tilcon Connecticut, Inc., Aiudi & Sons Concrete, Manafort Brothers, Inc., and Walker Crane continue to thrive. Mining continues to be a large part of our local economy as well.

Strawberry Fields Industrial Park and Farmington Corporate Park are not yet at full capacity; there is still room for economic expansion in both areas and interest in the remaining available land remains strong. The recent approval of the Cancer Center and Medical Arts facilities in the new State Bioscience Zone allows further opportunities to diversify our local economy.

The Town's economic development department continues to work with State, Regional and Local partners to facilitate the marketing of several key properties such as General Electric's north plant on New Britain Avenue and the former Chung property on New Britain Avenue. The Town now actively engages the real estate community to help bridge the gap between vacant or underutilized properties and prospective new owners that will help to maintain a healthy and vibrant economy.

V. Plainville Municipal Government

The Town of Plainville, incorporated in 1869, is located 14 miles southwest of Hartford, the state's capital, and is on a major interstate Highway I-84. The Town now owns an airport within its boundaries that can service small planes. The Town has a land area of 9.6 square miles and a population of 17,819. The Town is empowered to levy a property located within its boundaries. This includes motor vehicles, which are garaged or registered as being in the Town.

Legislative & Executive Structure

The Town has operated under the Council-Manager form of government since 1959. Policymaking and legislative authority are vested in the seven-member Council. The Town Council is responsible, among other things, for passing ordinances, proposing a budget to the annual Town Meeting, appointing committees, appointing the Towns Attorney and Treasurer, and hiring the Town's Manager. The Town's Manager is responsible for carrying out the policies and ordinances of the council, for overseeing the day-to-day operations of the Town, and for appointing the heads of the Towns departments. For the seven (7) Town Council positions, each political party may nominate five (5) nominees, which assure no more than five (5) members of the Town Council are from the same political party. All Town Council members are elected at large every odd year to two-year terms.

The Town provides full range of services including general government services such as finance, human resources, town clerk, revenue collection, assessment; public safety, including fire and police protection; physical services for the management, care and maintenance of all public buildings, public roadways, Town vehicles, and various construction activities. Other services are environmental services including the collection of solid waste and recyclables by a contracted vendor; water pollution control for the collection and treatment of wastewater; and education, which is under the control of the elected Board of Education, operating a high school, middle school and three (3) elementary schools.

The Town Council is required to fix the tax rate in mills within ten (30) days after the annual budget meeting. The annual budget services as the foundation for the Town of Plainville's financial planning and control. The budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Department heads may transfer resources within their own department with the Town Manager's approval. Transfers between departments, however, need special approval from the Town Council in the fourth quarter of the FY.

Summary of Services

Services provided by the Town include, but is not limited to, the following:

Police Protection

The Plainville Police Department provides general law enforcement and police service to the citizens of Plainville and those working in and traveling through Town. The ultimate goal is the creation and maintenance of a safe and healthful environment. The forty-two (42) full-time staff members of the Department are dedicated to working toward that goal by providing an outstanding level of police services aimed specifically at the needs of our community.

The Animal Control Division is dedicated to serving the community as it relates to both human and animal issues. The Animal Control Officer and her assistants are able to help educate the public on animal matters by attending several seminars and classes throughout the year. Each day, the division is called upon to handle roaming, barking, and injured dogs. Animal Control Officers are responsible for enforcing all state and local laws as well as town ordinances within the Town of Plainville. The Animal Control Division continues to educate the people of Plainville with regard to changes in laws and the status of rabies in the State of Connecticut.

Fire Protection

The Department is composed of seventy-two (72) regular firefighters. Plainville is one of the most fortunate towns in the State in that Plainville has citizens eager to join the Volunteer Fire Department.

Professional testing vendors do annual Pump Testing for the Class A Pumpers and Aerial Tower as well as an annual Ladder Testing. Plainville Firefighters spend many hours completing the testing of all supply and attack hose on an annual, in-house basis.

Training is an on-going function involving many person-hours of dedication by the volunteers. Courses are taken in Fire Fighting and Rescue techniques as well as Emergency Medical Technician and other related fields. Programs are taught in-house by our Ten State Qualified Instructors, and members attend State sponsored schools at locations in various parts of Connecticut throughout the year. Volunteer members are highly trained with 95% of firefighters being state certified in basic firefighting and 80% certified in advances and specialty areas.

Water Pollution Control

The Town of Plainville owns and operates a sewer treatment facility and is responsible for the maintenance of the Towns sewer lines and infrastructure. The State of Connecticut Department of Environmental Protection and Region 1 EPA regulate it.

Recreational Services

The Towns Recreation Department provides a variety of programs to Plainville Citizens, including sports and instructional courses for children and adults, arts and crafts, carnivals and parades, concerts, and the operation of the Berner Pool facility.

Plainville has five (5) neighborhood parks containing a variety of active recreation facilities. Norton Park provides Little League, softball, basketball, tennis, soccer, picnicking, and a pool. Paderewski Park offers tennis, basketball, softball, picnicking, playground, fishing, soccer, and a new splash pad. Tomasso Nature Park has the passive enjoyment of a unique natural area. Trumbull Park contains little league and a nature area. Northwest Park contains a play area.

The Recreation Department manages recreational and leisure activities for residents of Plainville. It is the intent of this Department to provide a wide variety of social, cultural, educational, and physical activities. Programs are offered both seasonally and year round, along with special events to allow opportunities for the constructive use of one's leisure time.

Youth Services

The Youth Services Bureau coordinates, plans, and develops services for Plainville's youth and families. The primary goal of the Bureau is to prevent problems such as delinquency, drug and alcohol abuse, and teenage pregnancy. This goal is achieved by providing an array of services that range from prevention to intervention and treatment programs. The Youth Service Bureau is continually assessing the needs of the community in order to achieve its goal of developing a coordinated network of services for youth and families in Plainville.

Social Services

The Town of Plainville's Department of Social Services makes every effort to provide direct services to residents or refer residents to available resources within the local, State or Federal Human Services Program Network. The Social Services Department provides advocacy, information and referral guidance, short term

case management and support services to adults and disabled residents in need. The department accepts referrals from a variety of agencies and other resources. A Community Human Services Committee was established in 2007 with members from the various town human service provider agencies. The goal of this Committee is to make all human service agencies that provide services to the Town of Plainville aware of what is available to their clients.

Probate Court

The Probate Court has jurisdiction over the probate of wills and the administration of estates; oversees trusts; determine title to real and personal property; and can construe wills. In addition, the Judge appoints guardians for minors and mentally disabled persons; appoints conservators of the estate and person and oversees their actions. For the protection of minor children, the Court has jurisdiction over removal of guardians of minor children; determines paternity; termination of parental rights. In addition, the Court has the authority to commit a person suffering severe mental illness to an appropriate facility and has sole jurisdiction in alcohol and drug commitment. In January 2011, Plainville's court became part of the City of Bristol's court system in a statewide reorganization of the Probate Court system.

Senior Center

Since 1975, the Plainville Senior Citizens Center has served as a community focal point on aging to provide access to community resources, as well as to services and activities that maintain independence and wellness. This is accomplished through education, counseling, outreach, advocacy, and recreational programming. The Senior Center provides an array of comprehensive services and programs such as social services, financial information and assistance, outreach, health screening, fitness center, volunteerism, nutritious meals, transportation, arts, café, homebound services to frail, isolated seniors and education designed to acquaint seniors with services that are available. Program participation has increased significantly with a jump of 34.1% in the past four years. Volunteerism has increased 11% in the past five years. In calendar year 2013, our dedicated volunteers donated 16,354 hours or the equivalent of over eight (8) full-time staff.

Library

The Town of Plainville owns and operates a public library that offers the citizens of Plainville access to computers, the internet, and its extensive collections of books and other media. The Plainville Public Library has over 97,115 books, magazines, books on tapes, compact discs, video cassettes' and DVDs. The Library also offers public access to the Internet, story hours, adult programs, reference service in person and by telephone, computer database searching, and inter-library loan services.

Voter Registration

The Registrars of Voters conduct their office entirely under the provision of the State Statutes relating to election laws. They are permanent election officials whose duties include registration of new voters and enrollment of voters to determine residency. They are required to file timely reports/surveys with the Office of the Secretary of State relative to voter statistics; and they attend mandated seminars each year to keep abreast of ever changing election laws.

Physical Services

The Physical Services Administration provides overall administration of the Roadways, Buildings & Grounds, and Water Pollution Control Departments. Physical Services coordinates the efforts between other Town departments and contracted services. Physical Services promotes employee training, is involved with Union relations, resolves resident complaints, oversees Town projects, and recommends changes to reduce future maintenance costs.

Technical Services

The Department of Technical Services provides overall administration of the following divisions: Planning, Wetland and Zoning Enforcement, Engineering, Fire Marshal and Building Inspections. The Department's primary objectives include coordinating residential, commercial and industrial development, protection of the public through the enforcement of local regulations, public health code, building and fire codes, and ensuring the Town's public improvement conform to proper standards.

Finance Department

The Finance Department administers day-to-day financial operations, maintains reports for all departments, funds and account groups, while overseeing Town risk management duties and health insurance policies. This Department is consolidated with the Board of Education Finance Department. In addition, the Finance Department tracks adopted budgets for all departments, assists in budget document preparation, capital project expenditures, purchase orders, processes payrolls, invoices, maintains cash flows, revenue, and investments. The Department is also charged with preparing all financial statements; grant financial reports, quarterly and annual tax returns, and W-2/1099 processing.

Other Services

Emergency medical services, custodial services, and solid waste management services are financed by the Town but are contracted to private service providers.

Inland Wetlands and Watercourse Commission

The primary purpose of the Inland Wetlands and Watercourses Commission is the protection, preservation, and maintenance of Plainville's wetlands and watercourses. The commission establishes wetlands regulations and boundaries, and decides upon petitions for changes to the regulations. The commission also issues permits for activities inside designated wetlands and enforces the Inland Wetland Regulations of the Town of Plainville.

Planning and Zoning Commission

Both a planning and regulatory body, the Planning and Zoning Commission in Plainville has many responsibilities. As a lead land-use agency in Plainville, the Commission must decide upon the most desirable use of land for recreational, commercial, and industrial purposes. Acting in the planning role, the Commission reviews all proposed municipal improvements and is empowered to establish, change, and administer regulations for the subdivision and re-subdivision of land. Acting under zoning authority, the Commission is responsible for the establishment and administration of the Town's zoning regulations. The Commission hears and decides upon petitions for changes in the zoning regulations, as well as reviews, conducts hearings on and decides upon requests for special exceptions and site plan reviews.

Economic Development

The Town Council appointed Economic Development Agency (EDA) continues to foster positive economic growth within the Town of Plainville. The EDA administers two valuable programs that have led to growth in Plainville's commercial tax base. The Small Business Revolving Loan Fund continues to remain solvent and provides a means for businesses seeking to augment financing packages to permit physical expansion, purchase equipment to enhance/expand operations, or finance needed repairs to their facility. Loans are generally limited to \$40,000.00 maximum and average slightly below that amount. Interest rates are highly competitive and the fund's solvency is protected by insuring that loans are secured with real property. The Tax Abatement Program has been used successfully to provide incentives for Plainville businesses to expand in place, and for new, incoming businesses to construct new facilities.

Zoning Board of Appeals

As a regulatory agency, the primary purpose of the Zoning Board of Appeals is to hear, consider, and decide upon appeals of decisions of zoning enforcement officers. The board has the power to vary the application of existing zoning regulations, in harmony with their general purpose and intent, after considering the effects on public health, safety, welfare, property values and the unique and/or specific hardship presented by the applicant.

Joint Ventures

The Town is a participant in two joint ventures as described below.

Covanta Bristol, Inc.

The Town is a participant with other cities and towns in a joint venture, Covanta Bristol, Inc. (Covanta). Covanta is responsible for the development, operations, and management of a solid waste recycling program and for dealing with the trash to energy plant for all participating communities. Covanta replaces the former

Bristol Resource Recovery Facility Operating Committee (BRRFOC) and Tunxis Recycling Operating Committee (TROC). The Town is obligated to pay \$60.00 per ton until June 30, 2015. The Town expenditures to the BRRFOC amounted to approximately \$313,000 in FY 2014.

Plainville/Southington Regional Health District

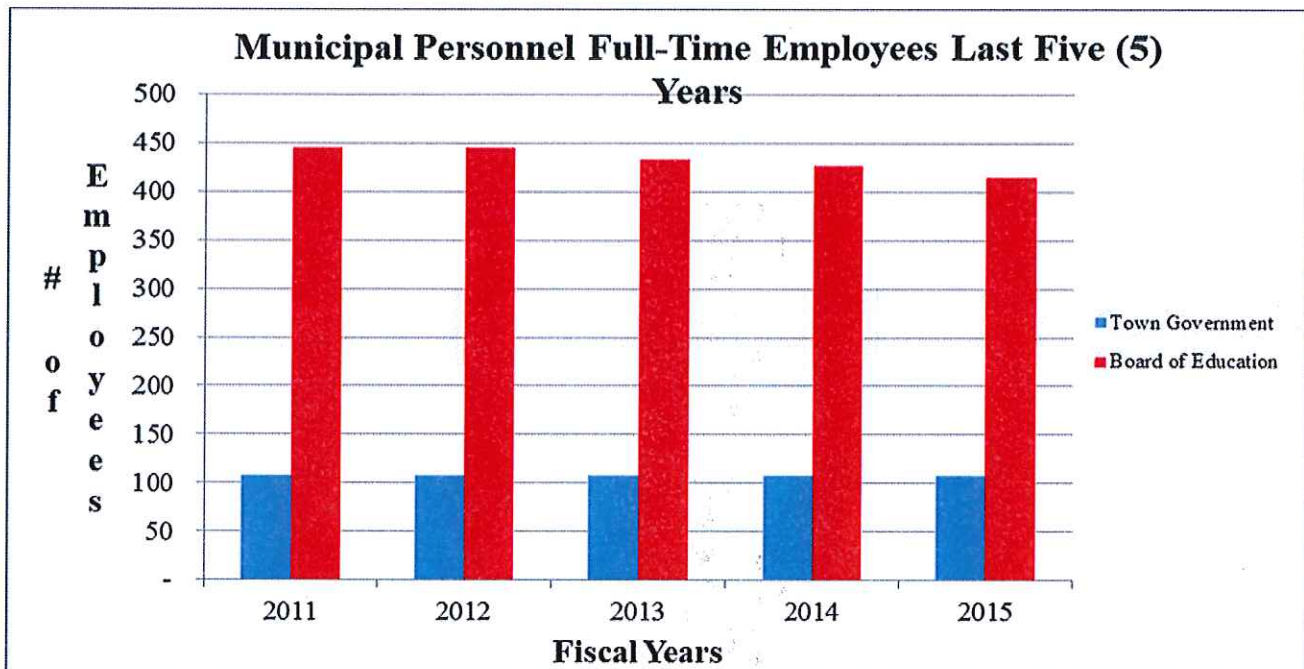
In July 2011, the Town entered into an agreement with neighboring Southington to combine Health Departments and form the Plainville/Southington Regional Health District. Both Towns pay a per capita rate to the District and both Towns enjoy all the benefits and services of having their own Health Departments. The per capita rate for FY 2015 will be \$6.75, the same as it has been since FY 2013.

VI. Municipal Personnel

The following two charts show totals for full-time and full-time equivalent employees over the last five (5) fiscal years.

Municipal Personnel

	2011	2012	2013	2014	2015
Town Government	108	107	107	108	108
Board of Education	445	445	434	427	415
Total	553	552	541	535	523



Town Government - Personnel includes all municipal staff, which encompasses operations, personnel management, financial administration, record keeping, library staff, and general administrative services.

Board of Education - Personnel include all teaching staff, support staff, and summer program staff.

Town of Plainville
Town Government Full-Time Funded Positions
Position Summary (Fiscal Year)

	2011	2012	2013	2014	2015
General Government					
Town Manager Office	2.00	2.00	2.00	2.00	2.00
Finance	3.00	2.00	2.00	2.00	2.00
Human Resources	0.00	1.00	1.00	1.00	1.00
Assessments	3.00	3.00	3.00	3.00	3.00
Revenue Collection	3.00	3.00	3.00	3.00	3.00
Town Clerk	3.00	3.00	3.00	3.00	3.00
Data Processing	1.00	1.00	1.00	1.00	1.00
Economic Development *	0.33	0.50	0.50	0.50	0.50
Total General Government	15.33	15.50	15.50	15.50	15.50
Public Safety					
Police	42.00	41.00	41.00	42.00	42.00
Animal Control	1.00	1.00	1.00	1.00	1.00
Total Public Safety	43.00	42.00	42.00	43.00	43.00
Physical Services					
Physical Service Admin **	1.67	1.67	1.67	1.67	1.67
Roadways	9.00	9.00	9.00	9.00	9.00
Buildings & Grounds	12.00	12.00	12.00	12.00	12.00
Total Physical Services	22.67	22.67	22.67	22.67	22.67
Technical Services					
Technical Services Admin ***	2.75	2.75	2.75	2.75	2.75
Engineering	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Planning Department ****	1.00	0.50	0.50	0.50	0.50
Health & Sanitation *****	1.00	0.00	0.00	0.00	0.00
Total Technical Services	7.75	6.25	6.25	6.25	6.25
Human Services					
Senior Citizen Services	2.00	2.00	2.00	2.00	2.00
Youth Services	1.50	1.50	1.50	1.50	1.50
Total Human Services	3.50	3.50	3.50	3.50	3.50
Civic & Cultural					
Recreation	2.50	2.50	2.50	2.50	2.50
Total Civic & Cultural	2.50	2.50	2.50	2.50	2.50
Special Funds					
Library	7.00	7.00	7.00	7.00	7.00
Water Pollution Control	6.58	7.58	7.58	7.58	7.58
Total Special Funds	13.58	14.58	14.58	14.58	14.58
Total Town Government Full-Time Positions	108.33	107.00	107.00	108.00	108.00

* - The Economic Development Director is also the Director of Planning with 50% of the full-time salary being budgeted in each department.

** - 33% of the Physical Services Director's full-time salary is budgeted in the Water Pollution Control budget.

*** - 25% of the Technical Services Director's full-time salary is budgeted in the Water Pollution Control budget.

**** - The Director of Planning is also the Economic Development Director with 50% of the full-time salary being budgeted in each department.

***** - The Plainville Health Director is now an employee of the Plainville/Southington Regional Health District.

VII. Economic Factors and Next Year's Budgets and Rates

The Towns elected and appointed officials considered many factors when setting the fiscal year 2015 budget and tax rate. The current economic problems that face the state and the nation have come home directly to Plainville's local government. One of those factors is the economy and the community's ability to pay for municipal services. The Towns labor force stood at 10,269 as of June 2014. As of June 2014, unemployment was 5.8% compared to 6.5% in the greater Hartford region and 6.5% for the State.

The consumer price index as of June 2014 was 2.1% compared to 1.8% for June 2013 and 1.7% for June 2012. The Town has been active in dealing with a downtown improvement program, tax abatement program, an Enterprise Zone program, and a loan/grant program. These programs have helped bring new business into the community and retain existing businesses.

Market conditions had been deteriorating throughout the country and Plainville was no exception. In the past year, markets have begun to stabilize. The October 1, 2013 grand list remained relatively flat but did increase approximately 1.15%. See table on subsequent pages.

These indicators were taken into account when adopting the General Fund Budget for 2014 - 2015. Amounts available for appropriations in the General Fund are \$55,424,977, an increase of \$780,217 over the FY 2014 adopted budget of \$54,644,760. These increases will be used to maintain the current levels of services, maintain the existing labor force (other than through attrition), and provide for needed capital improvements. Budgeted expenditures equal budgeted revenues in order to have a balanced budget.

Local Economy

Major industries located within the government's boundaries or in close proximity include manufacturers of electrical components and equipment, electrical controls, spring manufacturing and a number of medium and large sized construction firms. In addition, a substantial commercial economic presence includes a number of national retail facilities.

Historically, Plainville's geographic location and access to major highways and railroads has aided both our physical and grand list growth. Employment data for the Town of Plainville reflected a labor force of 10,269 with an average annual unemployment rate of 5.8% as of June 2014. The average annual unemployment rate for 2013 was 7.7%. The average annual unemployment decreased again this year, which continues to be encouraging.

Plainville is well poised to take advantage of its strengths in the manufacturing, construction, and service sectors. We optimistically view the recent approval of the Cancer Center and Medical Arts facilities on North Mountain Road as an opportunity to further diversify our local economy.

The backbone of any local economy is small business. Plainville's Small Business Loan Program has and continues to help small local businesses to expand both their facilities and their operations. Our downtown merchants are benefiting from the recent Downtown Improvement Program; Whiting Street has seen positive improvements and the same are hoped for East and West Main.

While no one can predict with any accuracy how our local economy will fare over the next year or more, we can say with certainty that Plainville is in a good position to take advantage of an anticipated upswing in defense and aerospace contracts as well as a strong and confident service sector.

Long-Term Financial Planning

During FY 2011, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* that is designed “to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied....” The former unreserved, undesignated fund balance is now referred to as unassigned in the General Fund. As of June 30, 2013 the unassigned fund balance (10.34% of total general fund revenues) is above the policy guidelines set by the Council for budgetary and planning purposes (i.e., a minimum level must be no less than 5.00% general fund revenues). The Council is anticipating increasing that percentage in FY 2014 through the reduction of fund balance use toward budget purposes and another strong fiscal year. Following a review of the Town of Plainville’s Capital Improvement Program, the Council has established a Debt Management Fund, which will be funded through budget appropriations or operational surpluses. It may be used to reduce the amount that will be borrowed for future construction or to supplement debt retirement payments. Due to the economy and tight budgetary climates, no allocations have been budgeted towards this fund for the past three (3) fiscal years. It is anticipated funds will be budgeted towards this fund in the future.

Major Initiatives

In November 2006, a referendum approved an increase to the renovations of the plant and pump stations to a total of \$29,250,000. Construction started on the fifty-six (56) year old facility and five-pump station during the year. The facility treats approximately 2 million gallons per day, and 400 tons of sludge is disposed annually. Over the years, the Town did obtain State and Federal funding for the Water Pollution Facility for approximately \$25M. These grant/loan proceeds eased the cash flow required for this project. The Town plans to phase in rate increases for user fees to finance the paying of the loan proceeds. The facility is officially open and operational.

On June 21, 2005, a referendum was passed that approved three major school projects. The first appropriated \$44,000,000 for High School renovations and improvements. The second appropriated \$1,200,000 for renovations of the High School Auditorium. The third appropriated \$16,000,000 for improvements and renovations to the Toffolon Elementary School. A referendum in June 2007 increased the authorization for the Toffolon School to \$20,680,000. Renovations to the High School and Toffolon School are complete.

In October 2010, The Town paid off \$12 million of sewer construction, High and Toffolon School BAN’s (bond anticipation notes) during the year while rolling over another \$6 million maturing in October 2011 at a net interest cost of 1.50%. Also in October 2010, the Town issued \$12 million in new debt for the above referenced projects, resulting in a bond premium of \$640,000 and refunded \$3.515 million on the 2002 General Obligation Bonds (GENOB) for the Library Expansion and Police Station. This debt was refunded without extending the debt life and results in approximately \$124,000 in future debt interest savings.

In January 2012, the Town issued debt for \$12,535,000 while refunding \$12,350,000 in debt. The refunding will save the Town approximately \$779,480 in future debt interest payments while not extending the life of the debt. In the past three (3) fiscal years, the Town has reduced future debt interest payments by over \$900,000 taking advantage of favorable interest rates while bonding over \$24.5M for the above-mentioned projects at historically low interest rates.

VIII. Budgetary Information

Budget control is established at the department, office, commission, board, agency, or activity level. The Council may do transfers of unencumbered appropriations between these units (except the Board of Education) in the last three (3) months of the fiscal year if the total level of appropriations remains the same. Management may make changes in line items within a department without approval of the Town Council. Unencumbered appropriations lapse at the end of the fiscal year except for capital project appropriations. Capital project appropriations lapse when the budgeted item is acquired or construction complete or if no expenditure or encumbrance has been made for three (3) consecutive fiscal years.

Budgetary accounting uses encumbrance accounting. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in all budgeted governmental type funds. Encumbrances outstanding at year-end are reported in the GAAP financial statements as reservations of fund balances since they do not constitute expenditures or liabilities.

IX. Budget Process

The budget process is of central importance to any town government. The budget expresses far more than just dollar amounts - it reflects the Town's priorities through determining how revenues will be distributed over the fiscal year. Since local governments are prohibited by law from overspending appropriations, the budget document and the funding levels contained therein provide the most accurate portrayal of the Town's service provision.

Plainville has traditionally followed an incrementalist form of budgeting, which means the focus is on how spending will change from one year to the next. This is the most efficient means of budgeting, since most programs and services do not change significantly from year to year. This allows the policy-makers to devote most of their attention to areas where change is occurring.

The first phase of the budget process involves the formation and submission of department requests. The directors of Plainville's Town Departments evaluate past and current year spending and consider future needs to formulate their budget requests. The proposed education budget is prepared by an elected Board of Education.

No later than the 15th of February, each department, office, board, commission and agency of the Town, including the Board of Education, submits their estimates of revenues and expenditures to the Town Manager. Each such unit is entitled to a hearing by the Town Manager. The Board of Education furnishes the Town Manager with a budget for the operation of the schools containing a detailed estimate of expenditures.

The second phase of the budget process involves the formulation and composition of the Town Manager's Proposed Annual Budget. The Town Manager, Assistant Town Manager, and Director of Finance meet with the department heads and agency representatives to discuss budget requests item by item to determine if cuts need to be made, and if so, where these cuts should be made in order to minimize impact on service quantity or quality. The Town Manager consults with the Director of Finance and makes any necessary changes and redistributions to the department requests, balancing the needs of each department with the needs and priorities of the Town. Since the Board of Education does not report to the Town Manager, their proposed budget is not amended by the Town Manager, and is presented directly to the Town Council. It is during this phase of the budget process, revenues are estimated by the Director of Finance using varying methods of known and estimated grant revenue, direct fees and assessments, and balances the expenditure budget with revenues. The last revenue amount generated is property taxation or the current tax levy, created by the calculation of the mill rate. By law, the Town General Fund budget must be a balanced budget; by definition, budgeted revenues must equal budgeted expenditures.

No later than the second Monday in March, the Town Manager presents the recommended balanced budget to the Town Council, a board of seven elected officials that act as Plainville's legislative body and board of finance. As elected officials, the Town Council is directly accountable to the will of Plainville's citizens, and is thereby responsible for preparing the annual budget and setting the tax rate. The Town Manager presents a budget to the Town Council consisting of (a) a budget message outlining the financial policy of the Town, (b) estimates of revenues for the General Fund, (c) estimates of expenditures for each department, office, commission, board, agency and activity for the General Fund, (d) a program previously acted upon by the Town Planning and Zoning Commission concerning municipal improvement for the ensuing fiscal year and for the next four fiscal years. This last segment contains cost estimates and the methods of financing. The Chairman of the Board of Education does the same for the Board of Education budget. The Town Council reviews the Managers' Proposed Budget and holds a series of open meetings to discuss the budget with the various department heads and the Town Manager. Over the course of these meetings, the Town Council makes any changes to the Manager's proposals and sets the approved appropriations for the upcoming fiscal year.

The Town Council holds one or more public hearings no later than thirty (30) days before the annual budget meeting. Following receipt of the proposals from the Town Manager and the Chairman of the Board of Education and the public hearings, the Town Council prepares a budget to present to the annual budget meeting of the Town. The Town Council shall hold at least one (1) or more public hearings not sooner than twenty (20) days and not later than twenty-five (25) days prior to the annual budget meeting. The purpose of this meeting is to have the Chairperson of the Town Council and the Chairperson of the Board of Education communicate to the public what changes were made to the Town Manager's and the Board of Education's proposed budgets. After presentation by the Chairpersons of the changes to the proposed budgets, the hearing shall be open for public comment on the budget.

In the final phase of the process, the citizens of Plainville are given the opportunity to vote on the Town Council's Annual Budget at the Annual Town Meeting (all-day vote), which is held on the last Tuesday in April. The Town Council's proposed budget can be adopted by majority vote of those attending. If the budget is not adopted, the Town Council in conjunction with the Manager shall revise the rejected budgets in accordance with the majority results from the advisory question. A second Town Meeting to adopt the revised budgets shall be called on the Second Tuesday in May for final approval.

The following page details the key dates in the Plainville annual budget cycle.

FY 2014 – 2015 BUDGET SCHEDULE

November 12	Town Manager sends memorandum to all Department Heads regarding the FY 2015 Budget
January 6	Department Heads submit requests to Town Manager/Schedule on Department budget reviews sent
January 15 - 17	Town Manager reviews budget requests with Department Heads
February 15	Board of Education budget requests due
February 18	Town Council sets public hearing on Town Managers' Proposed Budget for March 6
February 19 - 25	Town Manager finalizes Proposed Budget
February 24	Notice of March 6 public hearing on Town Managers' Budget (should be to newspaper by this date)
February 25	Town Managers' Proposed Budget to be printed in-house
February 27	Publication of Notice of March 6 Hearing on Town Managers' Proposed Budget
March 3	Town Managers' Proposed Budget presented to Town Council during Town Manager Report. Town Council sets work sessions to review the budget for March 10, 11, 13, 18, 20 and if needed 24 and 25
March 6	Public Hearing on Town Managers' Proposed Budget
March 11 - 25	Town Council holds Budget Work Sessions (March 10, 11, 13, 18, 20 and if needed 24 and 25).
March 17	Town Council sets the time and place of Budget Town Meeting for April 29. (Vote 6am - 8pm) – Notify Firehouse for April 29. Town Council establishes public hearing to be held 20 to 25 days prior to Budget Town Meeting
March 25	Town Council recommended budget to be finalized
March 28	Notice of Town Council public hearing (with Town Councils' Recommended Budget) to media
April 2	Sufficient copies of Town Councils' recommended budget available for general distribution
April 3	Notice of public hearing published for Special Town Council Meeting to review budget after public comment
April 7	Establish public hearing for May 1 to hear input on the budget(s) if necessary. Establish special meetings for May 5/May6 or May 19/May 20 to reconsider the failed budget(s) if necessary
April 7 or 8	Hold public hearing on Town Council recommended budget to hear comment
April 10	Special Town Council meeting to review budget after public comment
April 17	Legal Notice of Budget Town Meeting and budget published

April 29	Budget Town Meeting /All Day Vote (TC sets mill rate within 30 days if passes, preferably sooner)
May 1	Public Hearing to hear comment about the failed budget (if necessary)
May 5 or 6	Special TC Meeting to review budget after public comment (if necessary) and the results from advisory question
May 13	Budget Town Meeting/All Day Vote (TC sets mill rate within 30 days if passes, preferably sooner)
May 19 or 20	Special TC Meeting to review & revise failed budget and the results from the advisory question (if necessary)

X. Fund Structure

For reporting purposes, the accounts of the Town are organized based on funds or account groups, each of which is considered a separate accounting entity. They are grouped by resources measurement focus and basis of accounting, each with their own balance sheets, revenues, and expenditures/expenses. The Towns financial activities are grouped into funds according to the purpose for which they are to be spent and the means by which spending activities are controlled.

For a more detailed description of the funds, please look at Section K. The table below briefly describes the funds the Town legally adopts (General Fund) or tracks (all others listed). Section L list all accounting funds as of the last completed audit date.

#	Fund Name	Fund Type	Basis of Accounting	Description of Fund
0100	General Fund	General	Modified Accrual (see description)	Used to fund the general operating expenses of the town. One exception to the modified accrual form of accounting is that appropriations from the Fund Balance are accounted as revenues.
1100	Capital and Non-Recurring Fund – Town	Capital	Modified Accrual	Used to provide for multi-year Town capital projects that do not close at year-end.
1200	Capital and Non-Recurring Fund - BOE	Capital	Modified Accrual	Used to provide for multi-year BOE capital projects that do not close at year-end.
1600	Recreation Revolving Fund	Special Revenue	Modified Accrual	Used to reflect recreation programs that are financially self-supportive
3300	Berner Pool Fund	Special Revenue	Modified Accrual	Used for the continued maintenance of the Towns premier pool facility
6200	Robertson Airport Fund	Special Revenue	Modified Accrual	Used to account for the costs and revenues associated with operating the Airport
7100	Sewer Operating Fund	Special Revenue	Modified Accrual	Used to account for operating costs of the Towns sewer treatment plant
8100	Library Fund	Special Revenue	Modified Accrual	Used to account for the separate operations of the Plainville Public Library
8300	Senior Citizen Transportation Fund	Special Revenue	Modified Accrual	Used to reflect the senior citizen transportation program funded by donations and grants

Governmental Funds – Most of the Towns basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Towns general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Towns programs. The relationship (or differences) between governmental activities (reported in the statement of net assets and the statement of activities) and governmental funds is described in a reconciliation at the bottom of the fund financial statements.

- The *General Fund* is the primary operating fund of the Town. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits,

charges for service and interest income. It is the only fund of the Town that has a legally adopted budget.

- *Special Revenue Funds* account for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities.
- *Capital Project Funds* account for all financial resources used for the acquisition or construction of major capital facilities not being financed by proprietary funds.

Proprietary Funds – When the Town charges customers for the services it provides, whether to outside customers or to other units of the Town, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net assets and the statement of activities. In fact, the Towns enterprise fund (a component of proprietary funds) is the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. Internal service funds (the other component of proprietary funds) are used to report an activity that provide supplies and services for the Towns other programs and activities – such as Town Health Benefit and Workers’ Compensation Internal Service Fund.

- *Internal Service Funds* account for the financing of goods or services provided by one department to other departments or agencies of the Town on a cost-reimbursement basis. The Health Insurance Fund and the Self Insurance Reserve Fund are the Towns internal service funds.

Fiduciary Funds – The Town is the trustee, or fiduciary, for its employees’ pension plans. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the Towns fiduciary activities are reported in separate statements of fiduciary net assets and changes in fiduciary net assets. These activities are excluded from the Towns other financial statements because of the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

- *Pension Trust Fund* accounts for the Municipal Employees and Police Retirement Systems.
- *Agency Funds* are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. The Student Activity Fund, Senior Citizen Fund, Solid Waste Fund, and Deposit Fund are the Towns agency funds.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include prepaid expenses which are not recorded and principal and interest on general long-term debt, which are recognized when due.

Agency Funds are accounted for using the modified accrual basis of accounting for their assets and liabilities. The annual operating budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles, except for encumbrances.

The budget is prepared on the modified accrual basis, except for encumbrances, by function, activity, and object. Expenditures may not legally exceed appropriations at the object level without a department.

XI. Measurement Focus & Basis of Accounting: How Plainville’s Assets are Accounted For

Measurement Focus

A budget’s measurement focus tells what is measured in constructing revenue and expenditure figures. Plainville’s budget utilizes the flow of funds focus, which measures the increase or decrease in resources that can be used to pay liabilities (i.e. monetary assets).

The exceptions to this rule are the Internal Service Funds and the Pension Trust Funds, which use a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities of these funds are included on the balance sheet. The operating statements present increases and decreases in net total assets.

Basis of Accounting

All governmental funds, expendable trust funds, and agency funds follow the modified accrual basis of accounting. Under this basis of accounting, revenues and expenditures are recorded as follows:

- a. Revenue - Under this basis of accounting, revenues are recorded when they are susceptible to accrual (when they are both measurable and available). In this context, available implies that the revenues are collectible within the current period or soon enough thereafter to pay liabilities of the current period. In essence, modified accrual dictates that revenues are not to be recorded until they can be committed with certainty to the payment of liabilities.

Licenses and permits, charges for services, fines, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Property taxes are recognized as revenue when collected during the year and within 60 days after the close of the fiscal year.

- b. Expenditures - In contrast, expenditures under this basis of accounting are generally recognized when the related fund liability is incurred, before an actual payment is made. Exceptions to the general rule include:

1. Accumulated unpaid vacation pay and sick pay which is recognized as a governmental fund expenditure to the extent it will be liquidated with expendable, available financial resources, and the remainder is recorded in the General Long-Term Debt Account Group
2. Principal and interest on general long-term debt which is recognized when due

Exceptions to Modified Accrual Basis:

The internal Service Funds and the Pension Trust Funds are accounted for using the accrual basis of accounting, whereby revenues are recognized when they are earned, and expenses are recognized when they are incurred.

In addition, when funds are appropriated from the Fund Balance to the operating budget, the transfer in is accounted for as revenue, so that the total revenue figure for any given Fiscal Year matches total appropriations.

Applying Accrual to Intergovernmental Revenues

In the case of intergovernmental revenues, the accounting process depends largely upon the legal and contractual requirements of the relevant programs. There are, however, essentially four types of intergovernmental revenues, or grants.

Categorical Grants and Matching Grants- monies must be expended on the specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures recorded.

Block Grants and Revenue Sharing- usage of the monies are virtually unrestricted, so these resources are not recorded as revenues until at the time of receipt, or earlier if the previously-mentioned susceptible to accrual criteria are met.

How Plainville's Basis of Accounting Differs from GAAP

The Town of Plainville's basis of accounting, as described above, is congruent with the Generally Accepted Accounting Principles (GAAP, the national standard for municipal budgeting), with the following two exceptions:

- Encumbrances are recognized as expenditures in the year in which the purchase order is issued. Accordingly, encumbrances outstanding at year-end are reflected in budgetary reports as expenditures in the current year but are shown as a reservation of fund balance on a GAAP basis.
- State of Connecticut payments for the State Teachers' Retirement System (on behalf of the Town of Plainville's teachers) are reported for GAAP purposes only.

XII. Policies that Guide the Budget Process

Budget Provisions

The following is the full text of the Budget Provisions in the Town Charter. These serve as the fundamental framework that guides the budget process.

Chapter VII, Section 4 identifies the budgetary duties and responsibilities of the Town Manager:

No later than the second Monday in March, the Town Manager shall present to the Town Council a budget consisting of:

- (a) a budget message outlining the financial policy of the Town and describing in connection therewith the important features of the budget plan
- (b) estimates of revenue, presenting in parallel columns the itemized receipts collected in the last completed fiscal year, the receipts collected during the current fiscal year prior to the time of preparing the estimates, total receipts estimated to be collected during the current fiscal year and estimates of the receipts, other than from the property tax, to be collected in the ensuing fiscal year
- (c) itemized estimates of expenditures, presenting in parallel columns the actual expenditures for each department, office, agency or activity for the last completed fiscal year and for the current fiscal year prior to the time of preparing the estimates, total expenditures as estimated for the current fiscal year, the requests of the several departments, offices and agencies for the ensuing fiscal year and the Town Manager's recommendations of the amount to be appropriated for the ensuing fiscal year for all items, and such other information as may be required by the Town Council. The Town Manager shall present reasons for all his recommendations.
- (d) as part of the annual budget or as a separate report attached thereto the Town Manager shall present a program, previously considered and acted upon by the Town Planning and Zoning Commission in accordance with Section 8-24 of the General Statutes, concerning municipal improvements, of proposed capital projects for the ensuing fiscal year and for the four fiscal years thereafter. Each department, office, or agency annually in the form and manner prescribed by the Town Manager shall submit estimates of the cost of such projects. The Town Manager shall recommend to the Town Council those projects to be undertaken during the ensuing fiscal year and the method of financing the same.

Chapter VII, Sections 5 and 6 identify the budgetary duties and responsibilities of the Town Council:

The Town Council shall hold one or more public hearings not later than thirty (30) days before the annual budget meeting at which any elector or taxpayer may have an opportunity to be heard regarding appropriations for the ensuing fiscal year. Following the receipt of the estimates from the Town Manager and the Chairman of the Board of Education and the holding of such public hearing or hearings, the Town Council shall prepare a budget and shall render the same to the annual budget meeting of the Town. Not

less than 100 copies of said annual budget shall be made available for general distribution in the office of the Town Clerk and the Town Manager, not less than five (5) days prior to said public hearing. Further, not less than five (5) days prior to the annual budget meeting, the Town Council shall cause to be published in a newspaper having circulation in the Town a summary of the budget as revised after the public hearing, showing revenues by major sources and proposed expenditures by function or department in the columnar form; and shall also show the amount to be raised by taxation. The budget shall become effective when approved by the annual budget meeting provided in this Charter [Chapter VII, Section 6] and an official copy shall be filed with the Town Clerk. Within thirty (30) days after the annual budget meeting, the Town Council shall fix the tax rate in mills, which shall be levied on the taxable property in the Town for the ensuing fiscal year.

Upon the approval of the Town Meeting the Town Council may levy annually, at the same time as the regular annual taxes for Town expenses levied, a tax not to exceed two mills to be assessed upon the taxable property in the Town for the benefit of a fund to be known as 'Capital and Non-Recurring Expenditures Fund' to be used solely to pay the cost of capital improvements. The Town Council shall have the power to transfer from time to time to this fund any portion of the general fund cash surplus not otherwise appropriated. Appropriations for construction or for other permanent improvements, from whatever source derived, shall not lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned, provided that any project shall be deemed to have been abandoned if three fiscal years shall elapse without any expenditure from or encumbrance of the appropriation thereof.

Chapter VII, Section 6 of the Town Charter describes the Budget Town Meeting

There shall be a Town Meeting solely for the purpose of voting on the budget on the last Tuesday of April at such polling places, as the Town Council shall determine. Voting at the Town Meeting shall commence at 6:00am and cease at 8:00pm. There shall be a separate vote on the Town budget and the Board of Education budget. Voting shall be by the way of a "Yes" or "No" vote on voting machines, as that term is defined by the State Statutes, with the voting machine ballot labels provided by the Town Clerk. The Town Clerk and such assistants shall conduct and moderate the vote. The Town Budget shall be adopted by a majority vote of those attending and entitled to vote.

The people shall vote only to adopt the budget as presented. Each budget vote shall include an advisory question relative to the budget as presented.

The adoption of the budget shall be deemed to constitute the appropriation to each department or when so indicated in the budget a major subdivision thereof and to each office, board, commission and agency separately listed in the budget of the sum estimated in the budget to be expended by each such unit respectively.

Should the Town Meeting fail to adopt a budget at the first meeting called on the last Tuesday in April, the Town Council in conjunction with the Town Manager shall revise the rejected budgets in accordance with the majority results from the advisory question. A second Town Meeting to adopt the revised budgets shall be called on the second Tuesday in May for final approval.

Should the Town Meeting fail to adopt one or both budgets after the second meeting, the Town Council in conjunction with the Town Manager shall revise the rejected budget in accordance with the majority results from the advisory question, which shall be deemed finally adopted by the Town Meeting and expenditures shall be made in accordance therewith. The Town Council may conduct such public hearings and/or informational meetings, as it may deem necessary.

Chapter VII, Section 7 of the Town Charter describes how appropriations may be transferred:

The Town Council may transfer the whole or any part of the unencumbered balance of any appropriation, except the appropriation of the Board of Education, to any other purpose for which the Town Council

may legally appropriate money provided that such a transfer may be made from budget appropriations only in the last three months of the fiscal year and that there shall be attached to the ordinance making the transfer the certificate of the Town Manager that such transfer is necessary with the reasons therefore.

Fiscal Guidelines

Expenditures may not legally exceed budgeted appropriations at the department level. Budget transfers within a department can be authorized by the Town Manager within any department and does not include additional staffing or to acquire capital items deleted in prior budgets. Other transfers require Town Council approval. However, such transfers may be made only in the last three (3) months of the fiscal year. These are known as fourth quarter transfers.

Every year, the Town Council charges the Towns administration with minimizing the growth of expenditures. The Town Council works with the Town Manager to look at every service provided by the Town and reduce those items to the lowest cost without adversely affecting taxpayers. In addition to this charge from the Town Council, a number of other policies, principles, and practices affect Plainville's budget process:

Budget Control- limitations on mid-cycle changes to budget

Budget control is established at the department, office, commission, board, agency, or activity level. The Town Council may do transfers of un-used appropriations between these units (except the Board of Education) in the last three months of the fiscal year provided that the total level of appropriations remains the same. Management may make changes in line items within a department without the approval of the Town Council.

Appropriation Rollovers at End of Fiscal Year

Appropriations that have not been used expire at the end of the fiscal year except for capital project appropriations. Capital outlay appropriations end when the budgeted item is acquired or construction completed or if no expenditure or encumbrance has been made for three consecutive fiscal years.

Debt Service- bond limit of \$500,000 without referendum

The Town has the power to incur indebtedness by issuing bonds or notes as provided by the Connecticut General Statutes. No ordinance or resolution authorizing the issuance of bonds more than \$500,000 can become effective until approved by public referendum. The legal debt limit per state statute is seven times the annual receipts from taxation.

Unassigned Fund Balance - General Fund maintained at 5-10% of revenue budget

It is beneficial for the Town of Plainville to maintain an unassigned fund balance in the General Fund at a level of five to ten percent of the following years' budgeted revenues. The General Fund is the only Town governmental fund type using fund balance as a revenue source for budgeting purposes and/or additional appropriations. Bond rating agencies look favorably on fund balances maintained at these levels. A "healthy" unassigned fund balance is used as an indicator of the Towns ability to respond to unplanned emergencies. Plainville has been able to obtain and maintain a rating of Aa3 rating from *Moody's Investors Service* on its general obligation bond issues during the last fiscal year. *Standard & Poor's* recently gave the Town a rating increase from A+ to AA+. This rating increase will save the taxpayers of Plainville hundreds of thousands of dollars in subsequent debt financing obligations.

XIII. Plainville Property Taxes

Property taxes are recorded as of October 1st and due the following July 1st. Assessments for real property (land and buildings) and personal property (including motor vehicles) are computed at 70% of fair market value, as determined by the Town of Plainville Assessor's Office. All real property assessments are based on the 2011 grand list revaluation of land and buildings.

**Tracking the Mill Rate and Grand List
FY's 2000 - 2015**

Fiscal Year	Town Manager Proposed Mill Rate	Town Council Approved Mill Rate	Grand List Year	Grand List Value	Current Year Tax Levy
2000	31.00	29.39	1998	857,074,987	25,189,434
2001	30.14	29.39	1999	897,762,755	26,385,257
2002	32.38	30.38	2000 *	883,618,807	26,844,339
2003	34.26	32.06	2001	898,874,926	28,817,930
2004	34.96	33.55	2002	917,444,217	30,780,253
2005	36.75	33.33	2003	930,695,700	31,020,088
2006	35.66	34.50	2004	948,434,120	32,720,977
2007	37.80	36.28	2005	957,924,310	34,753,493
2008	26.59	25.50	2006 *	1,372,298,640	33,915,344
2009	27.83	26.24	2007	1,384,431,320	35,215,438
2010	27.17	26.33	2008	1,388,227,300	35,595,339
2011	28.58	28.01	2009	1,390,764,460	37,939,148
2012	29.69	28.98	2010	1,400,251,680	39,526,221
2013	31.00	30.89	2011 *	1,340,288,705	40,327,566
2014	31.38	31.38	2012	1,341,620,870	41,003,953
2015	31.76	31.38	2013	1,355,575,604	41,430,066

* Revaluation Year

XIV. Fund Balance - General Fund

The fund balance of the General Fund represents the Towns savings, collected from unexpended appropriations over previous fiscal years. The fund balance at the end of a fiscal year can be derived by subtracting current total expenditures (E) and transfers out (To) from current total revenues (R) and transfers in (Ti), and adding that difference to the fund equity present at the beginning of the fiscal year.

$$\text{Fund Balance} = \text{Fund Equity} + [(R + Ti) - (E + To)]$$

The restricted fund balance category includes amounts that can be spent only for the specific purpose stipulated by constitution, external resource providers, or through enabling legislation. For example, prepaid asset costs would be considered restricted. The committed fund balance category includes amounts that can be used only for the specific purposes determined by a formal action of the Town Council, for example, the Debt Management Fund, which is funded solely by the General Fund. Assigned fund balances are amounts used by the Town for specific purposes but do not meet the criteria of restricted or committed, for example encumbrances. Unassigned fund balance is the residual category and includes all spendable amounts not in other fund balance categories.

It is the Towns policy to maintain an unassigned fund balance of at least 5.00% of the revenue budget base every fiscal year ensuring funds will be available should emergency or other large unexpected expenditures arise. During FY 2009, the unassigned fund balance of the General Fund dipped below the 5.00% level, a level it stayed at during FY 2010 and FY 2011, but increased each year and went over 5.00% to 5.60% in FY 2012 and 10.34% in FY 2013. The Town Council anticipates increasing this percentage during FY 2014 and in future budget years by not allocating a use of fund balance for budgetary purposes and more conservative revenue estimates.

Analysis of Major Governmental Funds Changes in Fund Balances – GAAP Basis

General Fund

	Audited 2011 - 2012	Audited 2012 - 2013	Estimated 2013 - 2014	Budgeted 2014 - 2015
Total fund balance, beginning of year	\$3,596,778	\$4,101,905	\$6,798,329	\$10,798,329
Total fund balance, end of year	4,101,905	6,798,329	10,798,329	11,298,329
Non-spendable fund balances, end of year *	1,131,515	935,041	900,000	900,000
Unassigned fund balance, end of year	\$2,970,390	\$5,863,288	\$9,898,329	\$10,398,329
Unassigned fund balance as % of total revenues	5.60%	10.34%	16.74%	18.76%

Note: Unassigned fund balance increase as audited in FY 2013 and estimated in FY 2014 are results of significant unbudgeted capital project accounting funds closing due to completion of project audits. Revenue from project funds was returned to the General Fund.

Sewer Operating Fund

	Audited 2011 - 2012	Audited 2012 - 2013	Estimated 2013 - 2014	Budgeted 2014 - 2015
Total fund balance, beginning of year	\$2,995,489	\$2,629,932	\$2,344,685	\$2,121,633
Total fund balance, end of year	2,629,932	2,344,685	2,121,633	1,858,402
Non-spendable fund balances, end of year *	2,629,932	2,344,685	2,121,633	1,858,402
Unassigned fund balance, end of year	\$ -	\$ -	\$ -	\$ -

Note: Unassigned fund balance decreases are a structured draw down due to plant improvement project fund balance increases generated from user charges increases prior to project beginning.

Housing Rehabilitation Fund

	Audited 2011 - 2012	Audited 2012 - 2013	Estimated 2013 - 2014	Budgeted 2014 - 2015
Total fund balance, beginning of year	\$ 78,719	\$ 87,054	\$ 228,034	\$126,786
Total fund balance, end of year	87,054	228,034	126,786	76,786
Non-spendable fund balances, end of year *	87,054	228,034	126,786	76,786
Unassigned fund balance, end of year	\$ -	\$ -	\$ -	\$ -

Airport Operations Fund

	Audited 2011 - 2012	Audited 2012 - 2013	Estimated 2013 - 2014	Budgeted 2014 - 2015
Total fund balance, beginning of year	\$ 54,817	\$ 92,311	\$ 77,091	\$166,444
Total fund balance, end of year	92,311	77,091	166,444	239,852
Non-spendable fund balances, end of year *	92,311	77,091	166,444	239,852
Unassigned fund balance, end of year	\$ -	\$ -	\$ -	\$ -

Note: Fund added as Major Governmental Fund in FY 2013 as revenue and expenditures could vary over fiscal years due to Federal Grants received.

Capital Projects Fund

	Audited 2011 - 2012	Audited 2012 - 2013	Estimated 2013 - 2014	Budgeted 2014 - 2015
Total fund balance, beginning of year	\$4,868,656	\$5,905,034	\$5,207,034	\$2,207,034
Total fund balance, end of year	5,905,034	5,207,034	2,207,034	2,207,034
Non-spendable fund balances, end of year *	5,987,463	5,135,482	2,207,034	2,207,034
Unassigned fund balance, end of year	\$ (82,429)	\$ 71,552	\$ -	\$ -

Nonmajor Governmental Funds

	Audited 2011 - 2012	Audited 2012 - 2013	Estimated 2013 - 2014	Budgeted 2014 - 2015
Total fund balance, beginning of year	\$2,808,717	\$3,193,534	\$3,316,070	\$3,616,070
Total fund balance, end of year	3,193,534	3,316,070	3,616,070	3,916,070
Non-spendable fund balances, end of year *	3,193,534	3,316,070	3,616,070	3,916,070
Unassigned fund balance, end of year	\$ -	\$ -	\$ -	\$ -

* Total equals non-spendable, restricted, committed, and/or assigned fund balances.

XV. Debt Policies

Limitation on Indebtedness

Under Connecticut law, municipalities shall not incur indebtedness through the issuance of bonds or notes, which will cause aggregate indebtedness by class to exceed the following:

General Purposes:	2 1/4 times annual receipts from taxation
School Purposes:	4 1/2 times annual receipts from taxation
Sewer Purposes:	3 3/4 times annual receipts from taxation
Urban Renewal Purposes:	3 1/4 times annual receipts from taxation
Unfunded Pension Deficit Purposes:	3 times annual receipts from taxation

In no case, however, shall total indebtedness exceed seven times the base. "Annual receipts from taxation" (the "base") are defined as total tax collections (including interest, and late payment of taxes) and state payments for revenue loss under Connecticut General Statutes (CGS) Sections 12-129d and 7-528.

The CGS also provide for exclusion from the debt limit calculation debt issued in anticipation of taxes; for the supply of water, gas, and electricity; for cables, wires, and pipes in the construction of subways; for the construction of underground conduits for cables, wires, and pipes; and for two or more such purposes. There are additional exclusions for indebtedness issued in anticipation of the receipt of proceeds from assessments levied upon property benefited by any public improvement and for indebtedness issued in anticipation of the receipt of proceeds from State or Federal grants evidenced by a written commitment or contract, but only to the extent such indebtedness can be paid from such proceeds. The CGS also provide for exclusion from the debt limitation of any debt to be paid from a funded sinking fund (a privately managed fund into which a municipality deposits regular principal payments on a debt).

Computation of Legal Debt Margin (Audited as of June 30, 2013)

Total tax collections *	\$41,387,605
Reimbursement for revenue loss on:	
Tax relief for elderly – freeze	2,666
Total Base	<u>\$41,390,271</u>

* Total tax collections include interest and lien fees received by the Treasurer

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2 ¼ times base	\$93,128,110				
4 ½ times base		\$186,256,220			
3 ¾ times base			\$155,213,516		
3 ¼ times base				\$134,518,381	
3 times base					\$124,170,813
Total Debt Limitation	\$93,128,110	\$186,256,220	\$155,213,516	\$134,518,381	\$124,170,813
Indebtedness:					
Bonds & notes payable	\$7,655,000	\$29,495,000	\$19,152,228		
Bonds authorized - unissued	950,000	1,305,814	4,560,334		
Total Indebtedness	\$8,605,000	\$30,800,814	\$23,712,562	\$ -	\$ -
Debt Limitation in Excess of Outstanding and Authorized Debt	\$84,523,110	\$155,455,406	\$131,500,954	\$134,518,381	\$124,170,813

Note: In no case shall total indebtedness exceed seven times annual receipts from taxation or \$289,731,897

Legal Debt Margin Information
Last Ten Fiscal Years (In Thousands)
FISCAL YEAR

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Limitation	218,095	219,251	233,725	248,461	249,023	255,676	255,151	277,077	283,032	289,732
Total net debt applicable to limit	15,122	31,387	63,542	72,574	51,397	85,698	73,040	71,175	67,196	63,118
Legal Debt Margin	202,973	187,864	170,183	175,887	197,626	169,978	182,111	205,902	215,836	215,836
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	6.93%	14.32%	27.19%	29.21%	20.64%	33.52%	28.63%	25.69%	23.74%	21.78%

Bond Authorization

Bonds are authorized by ordinance or resolution adopted by the Town Council. No ordinance authorizing the issuance of bonds in excess of \$500,000, or making a special appropriation in excess of \$500,000, shall become effective until approved by a majority of the qualified electors voting at a Town election, general election, or special election called by the Town Council for such purpose.

In 2007, the Town successfully completed the sale of \$6,855,000 in General Obligation Refunding Bonds to advance refund the Towns Series 2002 Tax Increment Revenue Bonds. The refunding resulted in cash flow savings of \$701,002, with \$666,435 of the savings on the interest costs for the Series 2002 Bonds. These savings equated to a 9.88% savings on the interest costs for the Series 2002 Bonds. In general, most municipalities experience savings in the 3.00% - 4.00% range. The savings percentage achieved in this transaction is very rare for any municipality. The Town achieved outstanding pricing results on the bonds. Overall, the Towns bonds traded significantly better than the Municipal Market Data Insured Scale on the day of the pricing. The True Interest Cost (TIC) also known as the borrowing cost, was 4.08%, compared to 7.125%

The Towns refunding bond pricing in 2007 concluded a successful week of financing for the Town of Plainville. The Town sold \$9,250,000 via a public sale of new money bonds for the High School and achieved a T.I.C. of 4.11%. The Town utilized the MUNI Auction bid process for this sale. Twenty-four (24) bids were received before getting to the 4.11%. In addition, the Town also sold \$4,400,000 of Bond

Anticipation Notes on March 5, 2008. The Notes were sold at 3.688% Net Interest Cost. By pricing all three issues within a 14-day period, the Town was able to blend the yields on the Bonds resulting in an increased escrow yield, which increased the amount of savings for the Town.

In October 2010, the Town refunded \$3,515,000 in 2002 General Obligation Bonds (GENOB) saving \$124,000 in future debt interest payments without extending the life of the debt. The Town also issued \$12,000,000 in GENOB for the High and Toffolon School projects at a TIC of 3.74% while securing \$640,000 of bond premium. This premium was used to offset the debt increase in the FY 2012 budget ensuring the budget will stay consistent from year to year.

In January 2012, the Town issued GENOB debt for \$12,535,000 while refunding \$12,350,000 in debt. The refunding will save the Town approximately \$779,480 in future debt interest payments while not extending the life of the debt. In the past three (3) fiscal years, the Town has reduced future debt interest payments by over \$900,000 taking advantage of favorable interest rates while bonding over \$24.5M at historically low interest rates.

Temporary Financing

Issuing Temporary Notes

When general obligation bonds have been authorized, bond anticipation notes may be issued maturing in not more than two years (CGS Sec. 7-378). Temporary notes may be renewed up to eight years from their original date of issue as long as all project grant payments are applied toward payment of temporary notes when they become due and payable and the legislative body schedules principal reductions by the end of the third and each subsequent year the notes are outstanding in an amount equal in an amount equal to a minimum of 1/20th (1/30th for sewer projects) of the estimated net project cost. (CGS Sec. 7-378a) The term of the bond issue is reduced by the amount of time temporary financing exceeds two years, or, for sewer projects, the amount of time temporary financing has been outstanding.

Funding Temporary Notes

Temporary notes must be permanently funded no later than eight (8) years from the initial borrowing date except for sewer notes issued in anticipation of State and/or Federal grants. If a written commitment exists, the municipality may renew the notes from time to time in terms not to exceed six months until such time that the final grant payments are received (CGS Sec. 7-378b).

Special Provisions for Sewer Projects

Temporary notes may also be issued for up to fifteen years for certain capital projects associated with a sewage system (CGS Sec. 7-264a). In the first year following the completion of the project(s), or in the sixth year (whichever is sooner), and in each year thereafter, the notes must be reduced by at least 1/15 of the total amount of the notes issued by funds derived from certain sources of payment.

Temporary notes may be issued in one year maturates for up to fifteen years in anticipation of sewer assessments receivable, such notes to be reduced annually by the amount of assessments received during the preceding year (CGS Sec. 7-269a)

Capital Improvement Plan

There is an annual adoption in the current year of the five-year Capital Improvement Program. The program has two processes; a planning process and a budgetary process. Each December the Facilities Committee is provided with a five-year planning document, which prioritizes the implementation of projects, based on community needs. The Facilities Committee evaluates the plan and establishes its priorities, as the years for project implementation. The plan then goes to the Planning and Zoning Commission as required by the Connecticut State Statutes by the end of January. Thereafter, the Town Manager revises the plan to include the budgetary funding recommendations for the next fiscal year and forwards the document to the Town Council for its review during the budget process.

XVI. Short and Long Term Budget Goals

The long-term service goals of the Town of Plainville can be summarized as the following:

- 1. Improve appearance and functionality of Town infrastructure** through various capital projects and improvement efforts.
- 2. Improve efficiency of government operations** by streamlining government functions. This will be achieved through continued efforts to evaluate current procedures and implement new protocols that can reduce time and cost required for routine administrative tasks. Much of this will be achieved by updating technological resources.
- 3. Develop strategic plans** that will optimize the success of future efforts and operations. Currently working on a strategic plan for consolidating Town and Board of Education Facilities Management.
- 4. Improve existing public services** for residents
- 5. Provide citizens with new services** where unfulfilled needs are identified.

In keeping with these long-term objectives, the following section summarizes the Towns short-term goals for the budget year, as they correspond with the Towns long-term goals.

- 1. Improve appearance and functionality of Town infrastructure** through various capital projects and improvement efforts. This year's infrastructure efforts include:
 - The Physical Services Department will continue to implement paving program for FY 2015 with areas to be determined.
 - Continue to develop Water Pollution Control Plant (WPCF) and pump station preventative maintenance program.
 - The Department of Physical Services, Technical Services, and Recreation will work together to continue park improvements.
 - Continue reducing total nitrogen discharge to the Pequabuck River.
 - Develop plan for phosphorus compliance.
 - Continue roadways maintenance to ensure safe passage on local streets.
- 2. Improve efficiency of government operations** by streamlining government functions. This will be achieved through continued efforts to evaluate current procedures and implement new protocols that can reduce time and cost required for routine administrative tasks. Much of this will be achieved by updating technological resources. These efforts include:
 - Inspecting, monitoring, and identifying repairs and improvements needed to all Town facilities including park grounds, buildings, roads, drainage problems, Nature Park, and homeowner's complaints.
 - Work on combining resources with the Town and Board of Education services.
 - Continue to modify Town website offering more information in an easier to navigate format.
 - Establish regional approach to dispose and recycle electronic components.
- 3. Develop strategic plans** that will optimize the success of future efforts and operations. This year's efforts will include the development of the following strategic plans:
 - Plan of Conservation and Development - this plan provides the Town with a 10-year roadmap to guide future planning economic development efforts that will maximize potential economic benefits of development while minimizing environmental impacts.

- Community Resource Inventory - a comprehensive report that utilizes maps, graphs, and tables to provide a centralized inventory of the Town's natural, social, and economic resources, to be used as a tool for ongoing strategic planning.
- Open Space Program – continues to support the purchase and protection of undeveloped land to provide for the protection of environmentally sensitive areas as well as providing passive recreational opportunities for citizens while enhancing the appearance and natural beauty of the Town.
- Solid Waste Plan - to guide the provision of more effective and efficient solid waste processing functions in the future.
- Disaster Recovery Plan - as part of Homeland Security, to ensure that the best measures would be immediately undertaken in the event of any foreseeable emergencies, disasters, or security threats.
- Enterprise Zone - a plan that will guide the redevelopment of undeveloped or underdeveloped land and provide tax incentives to attract manufacturing businesses that will continue to drive economic development in that business sector.
- Bioscience Zone – similar to the Enterprise Zone, the Bioscience Zone provides similar benefits to targeted bioscience uses such as research and development as well as innovative medical technologies.
- Regional Electrical Components Recycling Program - this plan will combine efforts with the surrounding communities to collect and recycle reusable electrical components that would otherwise go to waste. This will reduce the ecological and economic impact that would be caused by additional solid waste and the production of new electrical components when recycled components could be used safely and effectively in their place.

4. Improve existing public services for residents by:

- Simplifying government forms into more user-friendly formats, and/or making them available on-line; to reduce the amount of time it takes for citizens to complete forms, and for municipal personnel to assist in the completion of forms.
- Continue making assessment records available online for public accessibility.
- Continue allowing taxpayers to pay with credit cards in the office, over the phone or thru our website.
- Exploring all possibilities for information that can be available on-line to better serve the public including the implementation of a geographic information system that will greatly enhance both citizens and the real estate community's ability to access and review property characteristics including the Assessor's records in one location.
- Implementing an easier and more efficient computerized building permit process.
- Continue working on modifications to the WPCF so that it may meet more stringent water quality standards in the future.
- The Library will continue to develop the eBook collection available for free downloading.

5. Provide citizens with new services for residents by:

- Installation of a splash pad at Paderewski Park.
- Summer Food Program offers free breakfast and lunch to youth eighteen (18) years of age or younger.
- Drug Take Back Program offers disposal of unwanted medications through the Police Department.
- A local option for Elderly Tax Freeze for those seventy (70) years of age or older.
- Up Right and Balanced Program offers balance and fall prevention classes for senior citizens.

XVII. Budget Priorities

Each year, the Plainville Town Council establishes priorities for the Town Manager and the Town of Plainville as a whole. Below are listed the Town Council's top five priorities for FY 2015 with a comparison to FY 2014

FY 2014 Priorities and Accomplishments

1. **Projects:** - Several paying projects in house. Completed Phase Three of the Downtown Beautification Project.
2. **Economic Development:** - Continued to work with the Economic Development Commission to diversify the Plainville tax base and to insure a "business friendly" attitude.
3. **Consolidation:** - Successfully combined the Human Resources Department of the Town and Board of Education, creating better communication and operational efficiencies.
4. **Financial Oversight:** - Continued meeting monthly with Town Staff to review town finances throughout the year providing a higher level of understanding and oversight. This information was then reported to the Town Council. It should be noted the Town recently received a long-term rating increase on its general obligation (GO) bonds from Standard & Poor's Rating Services from A+ to AA+. This three-step increase puts the Town one-step below AAA, the highest rating given by this Company. This increase is evidence of the teamwork we strive to work for every day in Plainville along with sound financial and budgetary policies and internal controls. This rating increase will save hundreds of thousands of dollars on future GO's taken out by the Town.
5. **Fund Balance:** - Increased the General Fund Unassigned Fund Balance to over the 5% - 10% threshold set by the Town Council, estimated to be over 16% as of June 30, 2014.

FY 2015 Priorities

1. **Explore Ways to Control Spending:**
 - Continue to study the feasibility of combining or consolidating services with the Board of Education or the Towns.
 - Continue to explore regional initiatives.
 - Consider energy savings wherever possible.
 - Study departmental organization and efficiency (i.e. staff equipment use, etc.).
 - Attempt to maintain the same level of services to the public without increasing budgeted expenditures.
2. **Cross Training of Town Departments:** - Continue to work to train and cross train employees in several town departments to perform basic functions of other departments in an effort to promote teamwork, continued workflow, and operational efficiencies. This is all an effort to maintain the current level of services provided to the public using existing resources and personnel. In FY 2015, the Town and Board of Education payroll staff were cross trained on both the Town and Board of Education payroll processes. There have also been some Human Resource functions that are now shared between both departments.
3. **Explore Ways to Share Resources Regionally:** - Continue to work with area Towns and officials to secure State/Federal grant funds aimed at regionalization and coordination of resources. There are several grant opportunities available to promote local consolidation of efforts and services. The Town of Plainville will look to maximize this effort and continue to offer services to residents.

4. **Economic Development:** - The Town Council appointed Economic Development Agency (EDA) continues to foster positive economic growth within the Town of Plainville. The EDA administers two valuable programs that have led to growth in Plainville's commercial tax base. The Small Business Revolving Loan Fund continues to remain solvent and provides a means for businesses seeking to augment financing packages to permit physical expansion, purchase equipment to enhance/expand operations, or finance needed repairs to their facility. Loans are generally limited to \$40,000.00 maximum and average slightly below that amount. Interest rates are highly competitive and the fund's solvency is protected by insuring that loans are secured with real property. Five (5) small business loans were granted in FY's 2013 - 2015 and the Town Council, understanding the positive impacts of the program, appropriated an additional \$80,000.00 for the fund in August 2014. The Tax Abatement Program has been used successfully to provide incentives for Plainville businesses to expand in place, and for new, incoming businesses to construct new facilities.

The manufacturing and construction sectors continue to show signs of growth. Mott Corporation and CT Tool and Manufacturing have collectively over 49,000 square feet of facility expansion approved and awaiting construction; Walker Crane constructed a 20,000 square foot expansion; Mizzy Construction is completing a 4,000 square foot expansion on Town Line Road to meet the challenges of our growing natural gas supply needs, and Phoenix Soil has begun construction activities at the home of their new facilities located on North Washington Street.

We continue to work to fill vacant commercial spaces with new tenants and/or owners through a proactive inventory of available space that is updated quarterly and posted on-line. This database has resulted in many referrals including the sale of property within Strawberry Fields Industrial Park.

Family Dollar was approved to construct a new 10,000 square foot retail store on East Street. That project should be completed by mid-2015.

CT Commons on New Britain Avenue is our largest retail center and is at 100% occupancy. The property across the street known as 311-349 New Britain Avenue is ever closer to environmental remediation, clearing the way for additional retail and restaurant uses.

The anticipated opening of Waxy O'Connor's Irish Pub at the Fairfield Marriott on Crooked Street will bring additional synergy to the New Britain Avenue restaurant district.

The Hospital of Central Connecticut Cancer Center, Imaging Center, and Medical Arts building on North Mountain Road continues to work to finish building their facility. A grand opening is slated for early 2015.

In the automotive sector, Connecticut Motor Cars has completed construction of an appealing and vibrant luxury motor coach sales and service facility in the Strawberry Fields Industrial Park. Motor coach owners from the entire northeast will patronize this business. Motorsports LLC, a specialty automotive repair and sales business, was also approved for a 4,000 square foot expansion on Cooke Street.

5. **Strategic Task Force:** - The Town had an outside consulting firm conduct a study assessing the possibility of combining or consolidating Town and the Board of Education facilities maintenance. The combining of these departments should begin in the spring of 2015 and continue to evolve as time goes on. The combined Department will begin to share staff and resources, creating operational efficiencies, segregation of duties, back up of like kind positions and cross training possibilities.

TOWN OF PLAINVILLE ORGANIZATIONAL CHART

