

TOWN OF MANSFIELD

PROPOSED BUDGET

2004/2005

TOWN MEETING

May 11, 2004

TOWN OF MANSFIELD, CONNECTICUT

Town Council

Elizabeth Paterson, Mayor
Gregory Haddad, Deputy Mayor
Bruce Clouette
Alan Hawkins
Christopher Paulhus
Caroline Redding
Carl Schaefer
Chris Thorkelson
Alison Whitham Blair

Martin H. Berliner
Town Manager

Matthew W. Hart
Assistant Town Manager

Jeffrey H. Smith
Director of Finance

Cheryl A. Trahan
Controller/Treasurer

Pamela Wells
Collector of Revenue

Walter Topliff
Assessor

Jo-Anne Roberts
Information Technology Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Mansfield
Connecticut**

For the Fiscal Year Beginning

July 1, 2003

President

Executive Director

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BUDGET MESSAGE

**TOWN OF MANSFIELD
OFFICE OF THE TOWN MANAGER**



Martin H. Berliner, Town Manager
BUILDING

AUDREY P. BECK

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March 16, 2004

Town Council
Town of Mansfield

Re: FY 2004/05 Budget Message

Dear Council members:

I hereby submit the following budgets for fiscal year 2004/05 for your review and consideration:

1. A proposed General Fund Budget for the Town of Mansfield totaling \$26,941,250 plus Mansfield's General Fund contribution, estimated at \$7,847,140, to Regional School District 19 (Region 19). The Town budget and the Region 19 contribution together total \$34,788,390, which would require a 5.7 percent tax rate increase on all taxable property in Mansfield.
2. A proposed Capital Fund Budget for fiscal year 2004/05 totaling \$1,591,500.
3. A proposed Capital and Non-recurring Reserve Fund (CNR) budget for fiscal year 2004/05 totaling \$2,461,800. Of that amount, \$963,800 is a transfer to the Capital Fund Budget.

Pertinent Budget Facts and Policy Statement

As you know, last year because of significant reductions in state aid, the Town raised taxes by nearly 9 percent to fund an operating budget that had only increased by 3.6 percent. Because of this I am recommending that every attempt be made to reduce this proposed budget to no more than a one mill increase (3.3 percent). I have listed below the key points to focus on as we work through this budget:

- The budget as presented reflects the Governor's proposed budget.
- In order to reduce this budget to a one mill increase, \$412,840 would need to be cut from the bottom line.
- I recommend that the Town Council implement any reductions on a proportional basis. If we were to reduce the proposed budget by \$412,840 on such a proportional basis, the reductions would be: \$115,527 from the Town, \$204,190 from the Board of Education, and \$172,072 from Region 19 of which \$93,123 would accrue to the Town of Mansfield. Under this calculation the Town budget would increase by 5.2 percent, the Board of Education

budget would increase by 6.5 percent, and the Region 19 budget would increase by 6.5 percent.

General Fund Budget

The recommended total General Fund Budget for the Town of Mansfield of \$26,941,250 represents an increase of \$1,829,270 or 7.3 percent over the current year. When Mansfield's Region 19 contribution is added to this figure, the total amount to be funded would require a tax rate of 31.64 mills. This represents a mill rate increase of 1.7 mills or 5.7 percent.

The Town of Mansfield's General Fund Budget is made up of two major components: General Government Operations and the Mansfield Board of Education Budget. General Government Operations includes the Operating Budget and a contribution to the Debt Service Fund.

1. General Government Operations

As proposed, General Government Operations have increased by 6.4 percent or \$589,060, from \$9,145,970 to \$9,735,030. Of this amount, \$310,440 was for salaries which reflects a 2.75 salary increase for most Town staff members and the third year of the salary equalization plan for the fire service. Also included in the above amount is an increase in benefits of \$162,800. This is primarily the result of increases in salary related benefits such as social security and workers compensation insurance and a \$110,720 (17 percent) increase in medical insurance. Together these two items account for over 80 percent of the total increase in the Town budget. The anticipated increase in employee medical insurance is particularly acute, and is a problem statewide for both private and public sector employers.

2. Mansfield Board of Education

The other major segment of the town budget is the Mansfield Board of Education Budget. The Board budget as submitted by the Superintendent and approved by the Board of Education has increased by \$1,240,210 from \$15,966,010 to \$17,206,220, or by 7.8 percent. Negotiated salary increases plus a request for three Instructional Assistants to help support teachers and students in the elementary school computer labs account for \$671,100 of the increase. Other components of the increase include an additional \$347,780 for benefits. The increase is primarily the result of salary related benefits and a \$286,090 (20 percent) increase in medical insurance. Together these two employee benefits account for 82.2 percent of the total increase in the school budget.

Region 19 Budget

The preliminary Region 19 Board of Education budget has increased by 7.7 percent or \$1,098,740. If adopted as presented Mansfield's General Fund proportionate share would be \$7,847,140, an increase of \$417,238 or 5.6 percent over the current year.

Neither the Town Manager nor the Mansfield Town Council has any legal authority to make any changes in the Region 19 Board of Education budget. For this reason, we have traditionally excluded Mansfield's proportionate share of Region 19's budget from the resolutions adopting the town's budget. Nonetheless, the Region's budget has a major impact on our town, our tax rate and our citizens. While we recognize that a growing student body is the primary driver of the Region's budget increase, we still must be mindful of the budget's impact on the taxpayer.

Capital Expenditures

The proposed Capital Fund Budget of \$1,591,500 would be financed primarily from the Capital and Nonrecurring Reserve (CNR) Fund and state grants.

The proposed CNR Fund budget of \$2,461,800 is funded mainly by ambulance user fees and the Pequot/Mohegan grant. The proposed expenditures include: a transfer to the Capital Fund of \$963,800 to fund current year projects; a transfer to the Dept Service Fund of \$295,000; a transfer to the Management Services Fund of \$218,000; a transfer to the Property Revaluation Fund of \$25,000; \$10,000 for the Mansfield Discovery Depot employee pension; \$100,000 for Fire and Emergency Services Administration; a subsidy of \$80,000 for the Community Center; and a transfer to the General Fund of \$250,000.

Furthermore, in order to build up our depleted reserves, we are recommending three additional transfers to reserve accounts: \$200,000 to the Health Insurance Fund, \$150,000 to the Retiree Medical Insurance Fund, and \$100,000 to the Uncompensated Absences Fund. (Please see the issue paper titled "Building Reserves" for staff's rationale in support of this proposal.)

Other Funds

I have included in this budget information on the other major operating funds of the Town government. These include Town Road Aid, Internal Service Funds, Enterprise Funds, Daycare Fund, the Recreation Program Fund, the Cemetery Fund and the Health District Fund budget. All of these funds either receive support from the tax base or constitute significant activities affecting the town.

Revenues

Because Mansfield is the home of the University of Connecticut and our nontaxable grand list is greater than our taxable grand list, we are overly dependent on state grants to fund our operating budgets. This tends to result in a feast or famine scenario and this past year is a perfect example of that phenomenon. State grants in the current fiscal year (2003/04) are nearly \$800,000 less than the prior fiscal year (2002/03). Yet, for the coming fiscal year (2004/05) the Governor's proposed budget increases our State Grants by an estimated \$1,148,500 or nearly 24 percent. This has caused revenues other than taxes to increase by just shy of \$1,000,000 or the equivalent of 1.6 mills. Budgeting in this rapidly shifting environment is very challenging. Over the years we have attempted to keep a stable tax rate and service level by building reserves in the good years and drawing them down when the economy sinks. As mentioned above, this year we will try to begin the process of replenishing those reserves that have been drawn down over the last several years.

The grand list increased by 1.9 percent this year. This increase is close to our historical average, but less than the increases we have seen in the last several years. In dollar terms the increase in taxable property is equal to nearly \$331,685, but the overall figure is negatively impacted by a nearly 5 percent decrease in the value of motor vehicles.

Five Year Budget Forecast

Due to significant increases in the student population over the past several years, and the concomitant increases in the education budgets, we felt it would be important to try to predict the effect of those trends on our annual budget. Therefore, we have included a five-year budget forecast that can be found in the Budget in Brief section of this budget.

In the analysis, expenditures are expected to grow in excess of 30.1 percent over the next five years while revenues other than the tax levy are anticipated to grow much more slowly. While this might appear overly pessimistic, there is no reason to expect large increases in aid from Hartford in each of the next five years. Given this scenario, property taxes would increase by 49.3 percent over the period, and the mill rate could be expected to increase by 11.24 mills or 37.5 percent over the current year.

Clearly, the town and its citizens have some degree of control over expenditures and can make policy decisions not to undertake specific activities or to reduce funding in specific areas. As we have seen, however, revenues, especially federal and state grants, are far more difficult to predict.

In the three legally adopted budgets: General Fund, Capital Fund and Capital and Non-Recurring Reserve (CNR) Fund, Intergovernmental revenues, particularly state aid, represent over 44 percent of our Budget and 90 percent of our non-tax revenue stream. This dependence on higher levels of government has a major impact on the local tax rate and our ability to deliver services. It is worth noting that intergovernmental revenues accounted for approximately 38 percent of our General Fund ten years ago. Consequently, over the past decade we have become even more dependent on an increasingly volatile revenue source. This dependency has been painfully reinforced over the last couple of years.

Conclusion

The General Fund Budget, as presented, places too great a burden on the local taxpayer. Expenditures for either general government or education cannot be allowed to grow over a long period of time at a rate significantly greater than the growth in the economy. This is a fundamental principle that all departments within the town government and both school districts must emphasize and reinforce.

Therefore, I believe that it is imperative that the Town Council and the Boards of Education work together to produce a budget that is both less onerous for our taxpayers and protects essential services. As you know, both the Mansfield Board of Education and Region 19 are known throughout the state for the excellence of their educational offerings. We must collaborate with the boards to maintain that excellence while not overly taxing our residents. As we have emphasized for many years, the state of Connecticut relies too heavily on the property tax as a means to support education. Without a change in our local taxation structure we cannot, over the long run, hope to maintain our current level of educational excellence.

Acknowledgements

The preparation of this document requires a great deal of time and effort. I would like to thank our various departments and the members of the budget team – Cherie Trahan, Jeffrey Smith, Dana Rathbun, Matt Hart, and members of the Finance department - for their patient work in preparing this submission.

Respectfully submitted,

Martin H. Berliner
Town Manager

ISSUE PAPERS

FUND BALANCE

This year's ending Fund Balance is estimated at \$996,033 and represents 2.9 percent of the proposed FY 2004/05 General Fund Operating Budget. This is below the town's financial management goal of three percent, and significantly below the five to ten percent that the bond rating agencies recommend.

The FY 2003/04 budget anticipated that Fund Balance at June 30, 2004 would remain unchanged from July 1, 2003 and the FY 2004/05 Budget projects no change in Fund Balance through June 30, 2005.

While difficult to maintain in troubled financial times, the case for preserving a healthy Fund Balance as recommended by the rating agencies is clearly obvious.

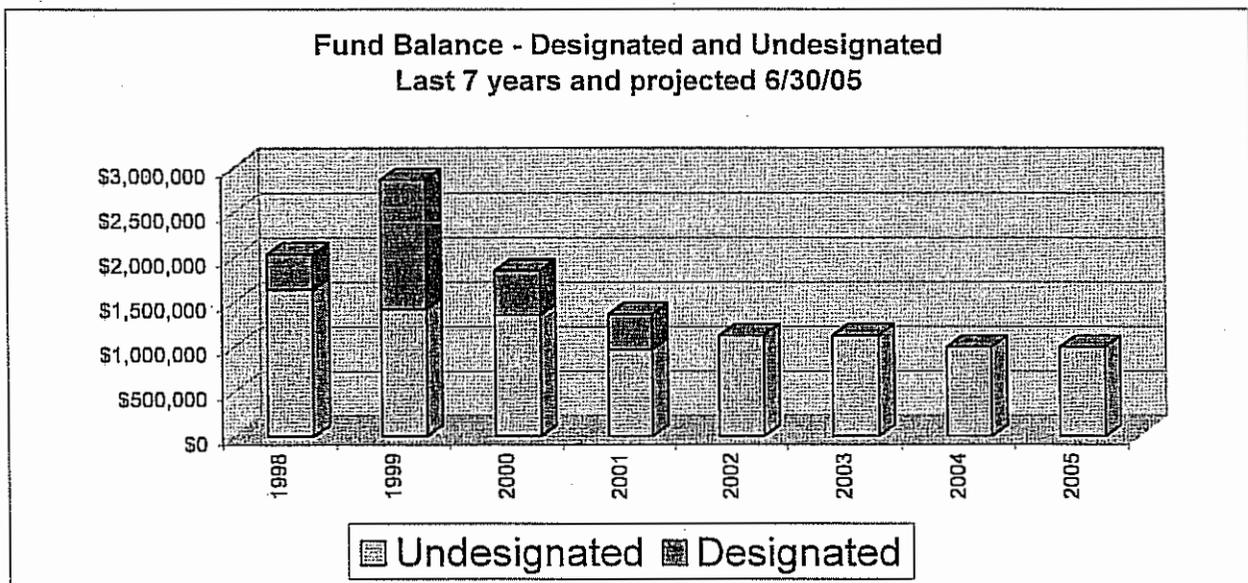
Two years ago, the Town Council adopted a plan whereby the General Fund Operating Budget would no longer rely on an appropriation from Fund Balance to balance the budget. This recommendation was made because the practice of using Fund Balance on a one-time basis has an inherently destabilizing impact upon the operating budget.

We propose that the Council continue this policy, and, instead of using Fund Balance to balance the FY 2004/05 budget, include a \$250,000 appropriation from the CNR Fund to the General Fund for this budget year. Under this plan, the original \$400,000 contribution from the CNR Fund to the General Fund was decreased to \$350,000 in FY 2003/04, \$150,000 the year after that and gradually decreased during the following years until FY 2007/08 when no CNR funds would be used.

It is also our recommendation that we amend our Financial Management Goals to increase the year to year carry-over undesignated Fund Balance from three to five percent of the General Operating Budget. If Fund Balance were to exceed five percent in any given year, the difference would be transferred to the CNR Fund and used for one-time expenditures.

Recap:

	Actual Legal Fund Balance <u>6/30/2002</u>	Actual Legal Fund Balance <u>6/30/2003</u>	Estimated Fund Balance <u>6/30/2004</u>	Projected Fund Balance <u>6/30/2005</u>
Designated	\$	\$	\$	\$
Undesignated	<u>1,055,295</u>	<u>995,185</u>	<u>996,033</u>	<u>996,033</u>
Total	<u>\$1,055,295</u>	<u>\$ 995,185</u>	<u>\$ 996,033</u>	<u>\$ 996,033</u>



ISSUE PAPER
BUILDING RESERVES

In connection with the \$4,255,000 General Obligation Refunding Bonds dated February 15, 2004, the Town of Mansfield received a bond rating from Moody's Investors Service. In that rating Moody's confirmed the Town's Aa3 rating but assigned a negative outlook to the Town. The outlook reflected "the Town's significantly narrowed financial position" primarily caused by a significant drop in our reserve position in the General Fund, Health Insurance Fund and Capital and Nonrecurring Reserve (CNR) Fund.

Management has addressed the General Fund Reserve position in a previous Issue Paper. This Issue Paper proposes that the Town make contributions from the CNR Fund to the following Funds:

Health Insurance Fund	\$200,000
Medical Pension Trust Fund	\$150,000
Uncompensated Absences Fund	<u>\$100,000</u>
	\$450,000

Health Insurance Fund

The Town administers the Health Insurance Fund on a self-insured basis. While this arrangement helps to control costs, it requires a reserve fund balance to absorb unanticipated claims. Over the past few years, the fund balance in the Health Insurance Fund has declined from a high of \$1,536,404 at 6/30/00 to a projected low of \$199,500 on 6/30/05. The reduction is almost entirely due to significant increases in medical claims. The \$200,000 contribution will hopefully begin to rebuild our reserve in this account.

Medical Pension Trust Fund

Most full-time employees are eligible to purchase health insurance from the Town following retirement, and the Town pays a percentage of the premium for those retirees in the form of a contribution to the Health Insurance Fund. The funds for this future contribution are accumulated in the Medical Pension Trust Fund on an actuarial basis. Based upon the latest actuarial report the Trust Fund is under funded and the Town must begin to increase its contributions. The proposed contribution of \$150,000 along with the General Fund contribution of \$50,000 will begin the process of amortizing the Town's outstanding obligation.

Uncompensated Absences Fund

In fiscal year 2002/03 the Town used the entire balance in the Uncompensated Absences Fund to retire the outstanding obligation due to non-unionized employees for accumulated sick time payable upon retirement.

The \$100,000 contribution will begin to establish a reserve account that the Town can use to retire this obligation due to future retirees.

ISSUE PAPER
TEN YEAR TREND
EDUCATION SPENDING

Over the past ten years the total cost for education has increased by over \$14,173,000 or 73.6 percent, while the increase in the number of students is up by only 21.1 percent. During the same period of time the Consumer Price Index (CPI) has advanced by 27.5 percent. Individually, the two boards of education have seen their budgets go up by 64.8 percent for Mansfield and 85.4 percent for Regional School District 19 (R-19). During that period, R-19 has seen its student population increase by 37.4 percent while Mansfield's student population has increased by 9.1 percent. More recently, during the time period between 2000 and 2005, R-19's student body is estimated to increase by 184 students while Mansfield's is estimated to decrease by 33 students.

The real difference between the two boards of education is in the cost per pupil. Over the past ten years, R-19's per pupil cost has increased by 34.9 percent while the rate of inflation as measured by the CPI has increased by 27.5 percent. Consequently, in real terms the cost to educate a high school student at E. O. Smith High School has increased by 7.4 percent.

Over the same period the cost to educate a PreK-8 student in Mansfield has increased by 51.0 percent. In real terms as measured by the CPI, the cost to educate a student in the local district has increased by 23.5 percent. The problem this situation presents to the town is obvious but difficult to resolve. If the cost of education continues to increase in real terms, then the town will be forced to reduce other municipal services such as public safety, public works and social services or to dramatically raise property taxes.

MANSFIELD BOARD OF EDUCATION
TEN YEAR TREND OF EXPENDITURES AND INCREASES IN
NUMBER OF STUDENTS

FY	# PUPILS	INCR.	% CHANGE	LEGAL EXPEND	PLUS NET DEBT	PLUS CAP PROJ	TOTAL EXPEND.	INCREASE	% CHANGE	COST PER PUPIL	INCREASE	% CHANGE	ANN AVG. % CHANGE IN CPI
1995	1290	N/A	N/A	10,550,559	369,434	55,000	10,974,993	N/A	N/A	8,507.75	N/A	N/A	2.8%
1996	1309	19	1.5%	11,027,520	395,293	84,000	11,506,813	531,820	4.8%	8,790.54	282.79	3.3%	2.7%
1997	1358	49	3.7%	11,458,227	260,105	326,000	12,044,332	537,519	4.7%	8,869.17	78.63	0.9%	3.3%
1998	1376	18	1.3%	11,842,508	228,971	17,000	12,088,479	44,147	0.4%	8,785.23	-83.94	-0.9%	2.0%
1999	1455	79	5.7%	12,527,868	219,957	245,000	12,992,825	904,346	7.5%	8,929.78	144.54	1.6%	2.1%
2000	1441	-14	-1.0%	13,345,856	272,116	121,250	13,739,222	746,397	5.7%	9,534.51	604.73	6.8%	2.2%
2001	1424	-17	-1.2%	14,071,217	362,959	487,500	14,921,686	1,182,464	8.0%	10,478.71	944.21	9.9%	3.4%
2002	1417	-7	-0.5%	14,825,393	348,294	269,250	15,442,937	521,251	3.5%	10,898.33	419.62	4.0%	2.8%
2003	1410	-7	-0.5%	15,073,032	333,593	306,250	15,712,875	269,938	1.7%	11,143.88	245.55	2.3%	1.6%
2004 (est)	1412	2	0.1%	15,966,010	333,431	847,500	17,146,941	1,434,066	9.1%	12,143.73	999.84	9.0%	2.3%
2005 (prop)	1408	-4	-0.3%	17,206,220	317,270	560,000	18,083,490	936,549	5.5%	12,843.39	699.66	5.8%	2.3%
TOTAL INCREASE		118	9.1%					7,108,497	64.8%		4,336	51.0%	27.5%
ANN. AVG. INCREASE		12.2	0.9%					617,195	6.5%		363.60	5.1%	2.7%

REGIONAL SCHOOL DISTRICT #19
TEN YEAR TREND OF EXPENDITURES AND INCREASES IN
NUMBER OF STUDENTS

FY	# PUPILS	INCR.	% CHANGE	LEGAL EXPEND	PLUS NET DEBT	PLUS CAP PROJ	TOTAL EXPEND.	INCREASE	% CHANGE	COST PER PUPIL	INCREASE	% CHANGE	ANN AVG. % CHANGE IN CPI
1995	943	N/A	N/A	8,262,430		10,000	8,272,430	N/A	N/A	8,772.46	N/A	N/A	2.8%
1996	952	9	1.0%	8,777,400		18,000	8,795,400	522,970	6.3%	9,238.87	466.41	5.3%	2.7%
1997	955	3	0.3%	9,102,080			9,102,080	306,680	3.5%	9,530.97	292.11	3.2%	3.3%
1998	1016	61	6.4%	9,412,280			9,412,280	310,200	3.4%	9,264.06	-266.92	-2.8%	2.0%
1999	1040	24	2.4%	10,144,520			10,144,520	732,240	7.8%	9,754.35	490.29	5.3%	2.1%
2000	1112	72	6.9%	11,050,870			11,050,870	906,350	8.9%	9,937.83	183.49	1.9%	2.2%
2001	1200	88	7.9%	11,994,500			11,994,500	943,630	8.5%	9,995.42	57.58	0.6%	3.4%
2002	1201	1	0.1%	12,734,996			12,734,996	740,496	6.2%	10,603.66	608.24	6.1%	2.8%
2003	1276	75	6.2%	13,532,694		31,500	13,564,194	829,198	6.5%	10,630.25	26.59	0.3%	1.5%
2004 (est)	1273	-3	-0.2%	14,188,420			14,188,420	624,226	4.6%	11,145.66	515.41	4.8%	2.3%
2005 (prop)	1296	23	1.8%	15,287,160		50,000	15,337,160	1,146,740	8.1%	11,834.23	688.57	6.2%	2.3%
TOTAL INCREASE		353	37.4%					7,064,730	85.4%		3,062	34.9%	27.5%
ANN. AVG. INCREASE		33	3.7%					591,599	8.5%		237.32	3.5%	2.7%

Selected Object Expenditure Summary (Dollars per Pupil)
2002-03 Data - As Submitted

Comparison Districts

<u>Secondary Districts</u>	Salaries	Employee Benefits	Instructional Supplies	Ed. Media Supplies	Instructional Equipment	Purchased Services	Other	Total**
Regional School District 1	7,936	1,806	251	111	133	1,400	586	12,223
Regional School District 4	7,593	1,642	277	73	27	1,938	324	11,874
Regional School District 5	6,961	1,369	152	26	14	2,074	432	11,028
Regional School District 7	6,617	1,353	187	48	215	2,819	251	11,490
Regional School District 8	6,083	1,110	203	89	44	1,649	196	9,374
Regional School District 9	9,083	1,407	448	68	93	2,388	487	13,974
Regional School District 11	8,354	1,294	338	91	256	3,052	398	13,783
Regional School District 19	6,683	1,065	162	24	46	1,676	357	10,015
Elementary Districts								
Ashford	5,722	1,330	173	-	86	1,146	291	8,748
Mansfield	7,820	1,270	299	28	80	1,259	470	11,226
Willington	6,886	1,241	235	37	218	1,694	289	10,600
Averages								
Secondary Districts (N = 8)	7,116	1,336	222	56	75	2,049	363	11,217
Pk-12 Districts (N = 110)	6,697	1,434	186	35	63	1,173	341	9,929

*Connecticut Public School Expenditures 2002-2003
Connecticut State Department of Education Publication 2004
Pages 10 -11

** Totals added to report

ISSUE PAPER

DEBT SERVICE FUND (Sinking Fund)

In 2001/02 the Town established a sinking fund for future debt service payments, and we propose to continue our existing policy. To date, the fund has received \$472,523 in one time revenue sharing dollars and \$1,340,000 in prior year Capital and Nonrecurring Reserve (CNR) Funds. In addition, we propose an appropriation of \$295,000 from the CNR Fund for the coming fiscal year. The contribution was increased from \$235,000 in FY 2003/04 to \$295,000 in FY 2004/05 because of the refunding discussed below. In that refunding, our maturity schedule was shortened by two years. The major savings were put off until the last two years. The primary reason for the refunding was to reissue the Community Center Bonds as taxable for Federal tax purposes. This was done to give the Town more flexibility in entering into agreements with private individuals and businesses in the operation of the Community Center. The accrued balance plus planned future CNR contributions of \$295,000 per year through 2008/09 will allow the town to reduce its General Fund contribution to the Debt Service Fund. With the benefit of the CNR Fund contribution, the General Fund contribution to debt service can be held to a maximum of \$400,000 per year through the end of the scheduled payments in 2013/14.

The issues refunded were: \$2,300,000 General Obligation Bonds dated June 15, 1999 issued for additions and renovations at the Buchanan Library (\$1,000,000); the Mansfield Middle School Media Center Improvements (\$1,300,000); and \$2,500,000 General Obligation Bonds dated June 1, 2001 issued in connection with the Community Center.

Those bonds were refunded with Lot A \$2,590,000 Taxable General Obligation Refunding Bonds to retire the bonds dated June 1, 2001 and Lot B \$1,665,000 Tax-Exempt General Obligation Refunding Bonds to retire the bonds dated June 15, 1999.

TOWN OF MANSFIELD
CALCULATION OF DEBT SERVICE SUBSIDY

FY	TOTAL NET DEBT SERVICE	SUBSIDY AMOUNT	NET DEBT SERVICE TO MATURITY
2002	875,032	375,032	500,000
2003	928,611	528,611	400,000
2004	1,178,909	778,909	400,000
2005	875,119	475,119	400,000
2006	716,311	316,311	400,000
2007	686,019	286,019	400,000
2008	615,288	215,288	400,000
2009	528,984	128,984	400,000
2010	536,928	136,928	400,000
2011	519,764	119,764	400,000
2012	505,656	105,656	400,000
2013	485,900	85,900	400,000
2014	150,220		150,220

3,552,521

Amount Needed for Debt Service
Amount Needed for Financing

\$3,552,521
11,500

Total Needed

\$3,564,021

One Time Revenue Sharing
2000/01 CNR Fund
2001/02 CNR Fund
2002/03 CNR Fund
2003/04 CNR Fund
2004/05 CNR Fund
2005/06 CNR Fund

\$472,523
500,000
355,000
250,000
235,000
295,000
295,000
2,402,523

Future CNR Funding for Debt Service

1,161,498

Total Sinking Fund

\$3,564,021

ISSUE PAPER
STAFFING CHANGES

As Town Council members will recall, for FY 2003/04 the Town eliminated funding for 8.05 positions (a combination of full-time and part-time positions). We enacted these changes to both address the significant revenue shortfall that we were faced with last year, and to correct operational concerns.

For the coming year (FY 2004/05), the Town's projected revenues have improved but other fixed expenditure increases such as employee health insurance remain high. Therefore, staff does not recommend that we restore the funding for most of the positions that were inactivated last year. Instead, we are proposing that the Town reinstate one of the inactivated full-time positions on a part-time basis and that we create one additional part-time position. A summary of the proposed changes is listed below:

1. Assistant Building Official (addition of .40 FTE). With the promotion of our former Assistant Building Official to Building Official, we left the Assistant's position vacant for the remainder of FY 2002/03 and all of FY 2003/04. The resulting workload, however, has proven too onerous for one full-time inspector. Therefore, we are requesting \$20,000 to fill the position on a part-time basis (.40 FTE, 15 hours/week). Please note that the Building Official's Office is a prime revenue generator, estimated to bring in approximately \$225,000 in FY 2003/04 and over \$200,000 in FY 2004/05.
2. Secretary (addition of .54 FTE). This budget includes a request of \$16,500 to fund a part-time Secretary position (.54 FTE, 19 hours/week) for Fire and Emergency Services. Under the Emergency Services Operations and Management Project, the Emergency Services Administrator will likely assume responsibility for ambulance billing and other related tasks. The assumption of these tasks would add considerably to the workload of that office. Consequently, staff believes that the request for part-time administrative support is warranted and reasonable. If approved, we propose that the Town fund the part-time position through ambulance fee revenues.

ISSUE PAPER
IMPACT OF COMMUNITY CENTER
ON THE OPERATING BUDGET

It is our understanding that a great deal of concern has been expressed concerning the impact of the Community Center on the Town's operating budget.

In order to address those concerns, we offer the following clarifications:

- 1) The voters approved a total of \$7,765,000 to build and equip the Community Center;
- 2) The project was funded with \$2,500,000 in Bonds and \$5,265,000 in cash from Pequot/Mohegan Grant funds;
- 3) We are using Pequot/Mohegan Grant funds to retire the outstanding debt;
- 4) Bond money cannot be used for operating expenditures;
- 5) It has been Council policy since the inception of the Pequot/Mohegan Grants not to use these funds for salaries and wages and other operating expenditures because of their extreme volatility;
- 6) From inception, the operating plan of the Community Center has been to cover the costs of operations with fees. This has not changed;
- 7) We have provided in the Capital Nonrecurring Reserve (CNR) Fund for an operating subsidy to the Community Center budget of \$119,125 in the current fiscal year (2003/04) going down to \$80,000 next fiscal year and decreasing to zero by fiscal year 2006/07;
- 8) As of March 11, 2004, the total membership base of the Community Center is 2,445 members with an estimated annual gross income of just over \$1,000,000;
- 9) Based on the financial information we have available for the four-month period ending February 2004, and with the caveat that our revenue projections for program income and facility rental income are still valid, then we anticipate the budget for the Community Center will break even or show a very small operating loss. We expect the operations of the Recreation Fund taken as a whole will be positive; and
- 10) With all this said, this is a new business. How soon the Center will be fully self-sustaining is still open for discussion. However, with the level of membership we have reached, management feels that date will be sooner rather than later.

ISSUE PAPER

FUNDING FOR NON PROFIT AGENCIES

Because of the Town's revenue shortfall in FY 2003/04, the Town reduced or eliminated funding for many of the non-profit agencies and organizations that it had funded in the past. For FY 2004/05, with a few exceptions, the proposed budget is based upon the recommendations we received from the social services advisory committees that evaluate the agency requests, and whose members contribute countless hours to this endeavor. In some cases, we chose not to support the full amount requested, or are proposing to reduce or eliminate funding over the current year. A summary of those changes is listed below. (For a complete list of agency funding requests, please see "Contributions to Area Agencies," program number 45000.)

Program	Approp. 03/04	Requested 04/05	Proposed 04/05
McSweeney Senior Center	4,000	5,000	5,000
United Services	7,500	8,550	7,730
Meals on Wheels	1,980	1,690	1,690
Sexual Assault Crisis Service*	4,000	4,000	0
CT Legal Services	4,500	8,500	4,500
Literacy Volunteers	0	1,500	1,500
WRTD-Prepaid Fare	10,000	15,000	15,000
Senior Center Assoc.	4,000	10,000	6,000
WAIM	1,000	2,000	2,000
Safe Havens	0	2,600	2,000
CT Legal Services	4,500	8,500	4,500
Holy Family Home and Shelter	2,500	2,700	2,500
Veteran's Advisory Center	2,500	9,630	2,500
NECASA	650	2,072	650

*Late request or no request received

ISSUE PAPER

LAND MANAGEMENT PROPOSAL

The management needs of the Town's parks and preserves have increased, and many of our properties require more active management and restoration. Effective land management requires funding, but if done proactively and properly it will cost only pennies per acre. If appropriate management is postponed, it will cost much more in the long-term.

In the near future, Mansfield will need to expand its land management program. It is not clear at present specifically how to implement a program that is cost effective and works within the Town's existing budgetary and organizational structure. Staff proposes that in FY 2004/05 the Town study how to improve the management of our parks and preserves in order to determine how we could best provide and maintain the unique recreational opportunities and the variety of native habitat that Mansfield residents have come to enjoy and value so greatly.

Under this proposal, over the next year the Director of Parks and Recreation, Director of Public Works and the Parks Coordinator would study and recommend a long term cost effective Land Management Program. We also recommend that the following interim solutions be implemented on a trial basis for FY 2004/2005.

- Allocate additional funds (not to exceed \$5000) to provide staff time for:
 - Supervising Natural Area Volunteers on scheduled work days
 - Developing and coordinating a stewardship team for Town properties
 - Working with advisory committee members to gain site-specific information and instruction for management plan implementation
- Allocate funds to hire a contractor to prepare and implement a plan to control invasive species at Schoolhouse Brook Park
- Allocate funds to amend the Forest Stewardship Plan for Dunhamtown Forest, including properties that have been added to this Town-owned parcel south of the gas line
- Implement action items from the existing Forest Stewardship Plan

Staff estimates that the work listed above would total approximately \$15,000. If approved, we recommend that the projects listed above be funded from an allocation from the Open Space Fund.

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BUDGET IN BRIEF

HOW TO USE THIS BUDGET

Understanding a Municipal Budget can often be a confusing exercise. This introduction provides background information to make the budget more understandable.

The budget for fiscal year 2004/05 is comprised of legally required budget information as well as a significant amount of additional information that may be helpful to the reader in understanding the full scope of the activities for which the town government is responsible. In order to facilitate its use, the budget has been structured to first present summary information and then progressively more detailed information.

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

The budget is divided into the following sections:

Introduction Section

This section includes budget highlights, an overview of expenditures, the budget message, the financial goals, the mission statements of the government, and the major issues and options facing the Town.

Budget in Brief

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

Revenue and Expenditure Summaries

This budget document is organized by the major functions of government and within functions by activities (departments or cost centers). Within each activity information is provided on specific objects of expenditure (i.e., salaries, supplies, services) for the expenditure budget and specific sources of revenue for the revenue budget.

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

Town Departmental Activities

This section of the budget deals with the major functions of government and within those functions the individual departments or cost centers. Within each cost center are the specific classes of expenditure. The expenditure data is accompanied by narrative describing the program and the changes therein.

The Capital Program

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

The Budget Resolutions

This section deals with the legislative actions necessary for the Town Council to formally forward the Budget on to the Annual Town Meeting for Budget Adoption.

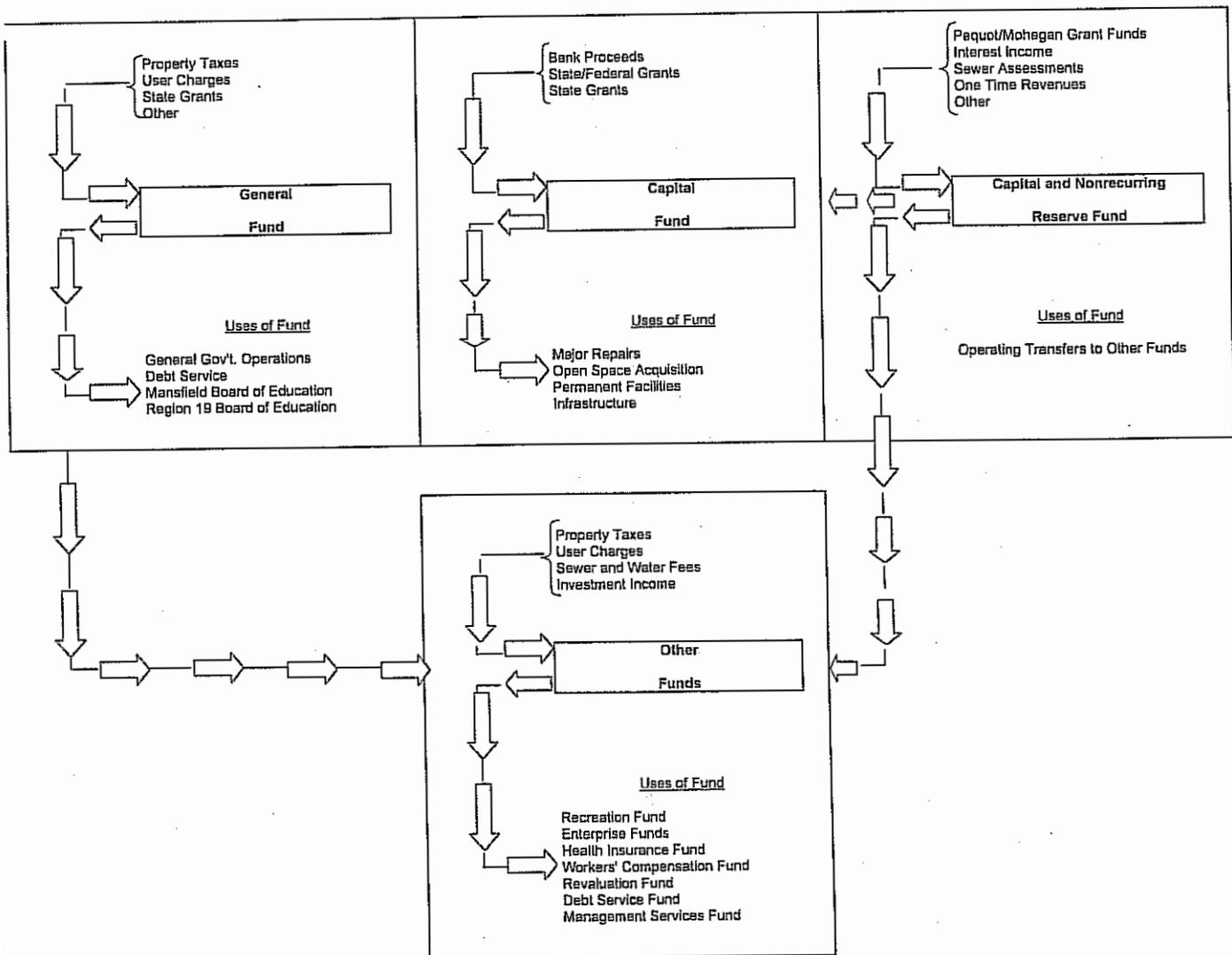
Other Operating Funds

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

Supplementary Data

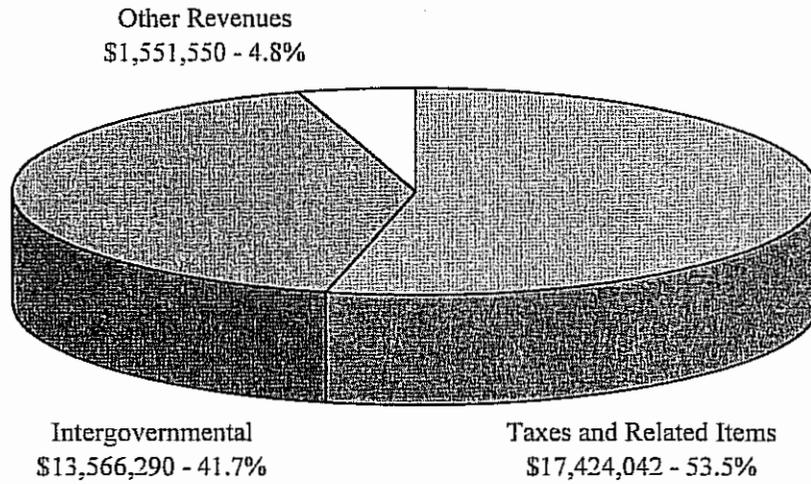
This section of the budget contains information which might be of help in understanding and the actions being recommended.

TOWN OF MANSFIELD
FUND STRUCTURE
FOR LEGALLY ADOPTED BUDGETS

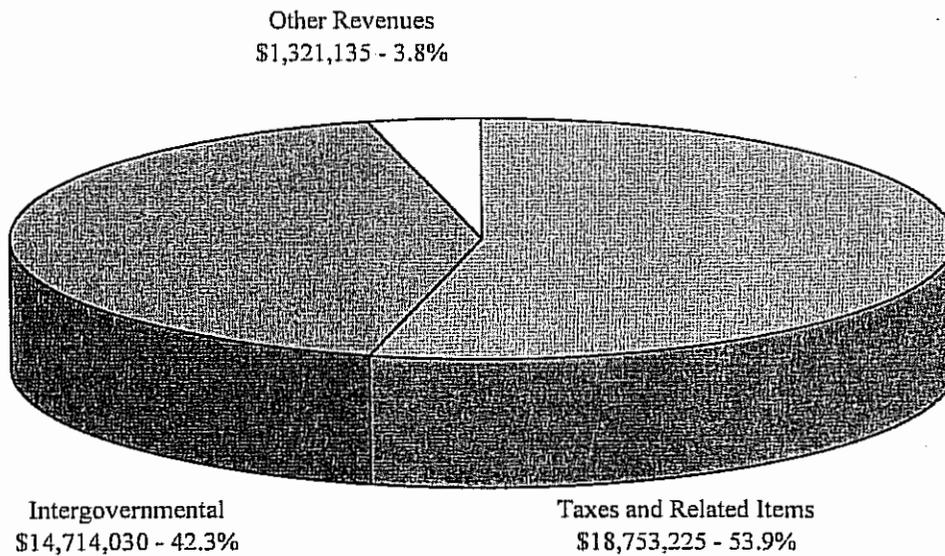


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**Town of Mansfield
Adopted Budget - 2003/04
Revenues**



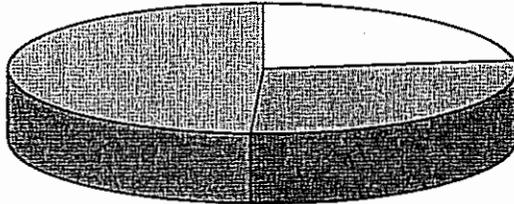
**Town of Mansfield
Proposed Budget - 2004/05
Revenues**



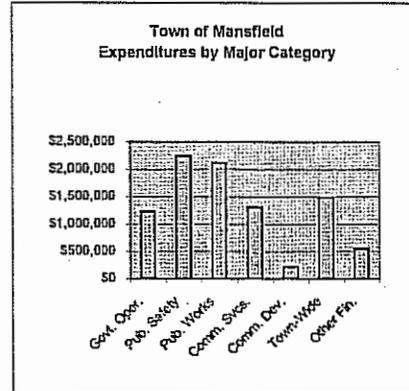
Town of Mansfield Adopted Budget - 2003/04 Expenditures

Mansfield BOE
\$15,966,010 - 49.1%

Reg. 19 Contributions
\$7,429,902 - 22.8%



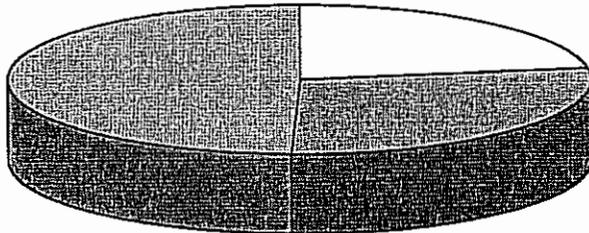
General Government
\$9,145,970 - 28.1%



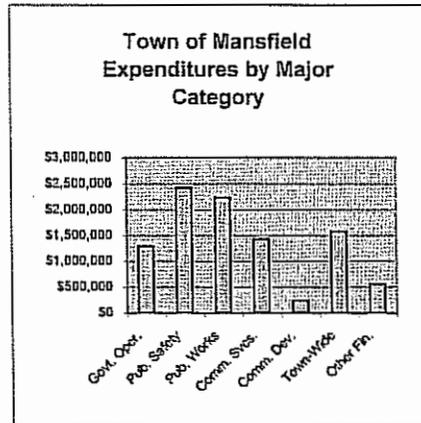
Town of Mansfield Proposed Budget - 2004/05 Expenditures

Mansfield BOE
\$17,206,220 - 49.5%

Reg. 19 Contributions
\$7,847,140 - 22.6%



General Government
\$9,735,030 - 28.0%



TOWN OF MANSFIELD
BUDGET IN BRIEF
BUDGET HIGHLIGHTS
2004/05

- The proposed Town of Mansfield budget for fiscal year 2004/05, including the Mansfield Board of Education, is \$26,941,250, a 7.3 percent increase over fiscal year 2003/04.
- The proposed General Government portion of the budget has increased by \$589,060, from \$9,145,970 to \$9,735,030, a 6.4 percent increase.
- The proposed Mansfield Board of Education portion of the budget has increased by \$1,240,210 from \$15,966,010 to \$17,206,220 or 7.8 percent.
- The estimated Region 19 Board of Education proportionate share for the Town of Mansfield is expected to increase by \$417,238 from \$7,429,902 to \$7,847,140, or by 5.6 percent.
- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) is 31.64 mills. This is a 5.68 percent increase over the current fiscal year.
- The taxable Grant List has increased by 1.9 percent, from \$575,989,725 to \$587,068,027.

TOWN OF MANSFIELD
BUDGET IN BRIEF
EXPENDITURE BUDGET SUMMARY

	03/04 Adopted as Amended	04/05 Proposed	Increase/Decrease	
			Amount	Percentage
TOWN:				
General Government:				
Operating Budget	\$8,745,970	\$9,335,030	\$589,060	6.6%
Debt Contribution - Town	400,000	400,000		
Total	9,145,970	9,735,030	589,060	6.4%
Mansfield Board of Ed.	15,966,010	17,206,220	1,240,210	7.8%
Total Town of Mansfield	\$25,111,980	\$26,941,250	\$1,829,270	7.3%

	03/04 Adopted as Amended	04/05 Proposed	Increase/Decrease	
			Amount	Percentage
RECAP:				
General Fund Contribution - R-19	\$7,429,902	\$7,847,140	\$417,238	5.6%
Net Town Expenditures	25,111,980	26,941,250	1,829,270	7.3%
Total Commitments	\$32,541,882	\$34,788,390	\$2,246,508	6.9%

Summary of Revenues
and Expenditures

2004/05 over 2003/04

	Budget As Amended 03/04	Proposed Budget 04/05	Change	Percent Change
<u>Revenues:</u>				
Taxes and Related Items	\$17,424,042	\$18,753,225	\$1,329,183	7.6%
Intergovernmental	13,566,290	14,714,030	1,147,740	8.5%
Other Revenues	1,551,550	1,321,135	(230,415)	(14.9%)
Appropriation of Fund Balance Total Revenues and Appropriation of Fund Balance	<u>\$32,541,882</u>	<u>\$34,788,390</u>	<u>\$2,246,508</u>	6.9%
<u>Expenditures:</u>				
Government Operations	\$1,248,200	\$1,291,060	\$42,860	3.4%
Public Safety	2,250,060	2,419,320	169,260	7.5%
Public Works	2,129,400	2,236,240	106,840	5.0%
Community Services	1,326,910	1,422,710	95,800	7.2%
Community Development	223,970	235,870	11,900	5.3%
Mansfield Board of Education	15,966,010	17,206,220	1,240,210	7.8%
Town-Wide Expenditures	1,415,930	1,574,330	158,400	11.2%
Other Financing Uses	551,500	555,500	4,000	0.7%
Total Town of Mansfield	<u>\$25,111,980</u>	<u>\$26,941,250</u>	<u>\$1,829,270</u>	7.3%
Contributions to Region 19	<u>\$7,429,902</u>	<u>\$7,847,140</u>	<u>\$417,238</u>	5.6%
Total General Fund	<u>32,541,882</u>	<u>34,788,390</u>	<u>2,246,508</u>	6.9%

BUDGET IN BRIEF

SIGNIFICANT FEATURES - REVENUES

CHANGE IN COMPOSITION OF GENERAL FUND REVENUES

	Received 02/03	Adjusted Budget 03/04	% of Total	Proposed 04/05	% of Total
Taxes and Related Items	\$15,465,406	\$17,424,042	53.5%	\$18,753,225	53.9%
Licenses and Permits	286,030	287,100	0.9%	276,100	0.8%
Federal Support	6,075	5,560	0.0%	5,570	0.0%
State Support - Education	8,767,118	8,653,600	26.6%	8,700,790	25.0%
State Support - Gen. Govt.	4,680,868	4,898,630	15.1%	6,007,670	17.3%
Local Support	9,364	8,500	0.0%		
Charges for Services	357,538	339,440	1.0%	353,975	1.0%
Fines & Forfeitures	18,966	9,000	0.0%	6,250	0.0%
Miscellaneous	444,989	488,510	1.5%	332,310	1.0%
Operating Transfers In	955,090	427,500	1.3%	352,500	1.0%
Approp. Of Fund Balance					
	<u>\$30,991,444</u>	<u>\$32,541,882</u>	<u>100.0%</u>	<u>\$34,788,390</u>	<u>100.0%</u>

TOWN OF MANSFIELD
BUDGET IN BRIEF
SIGNIFICANT FEATURES
EXPENDITURES

	Amended Budget <u>2003/04</u>	Proposed <u>2004/05</u>	Increase or (Decrease)	%
GENERAL GOVERNMENT	\$1,248,200	\$1,291,060	\$ 42,860	3.4

This increase is due primarily to contractual salary increases. In addition, this budget proposes a \$3,000 increase for legal services for Personnel Management and a \$3,000 increase for printing and binding for Revenue Collection.

PUBLIC SAFETY	\$2,250,060	\$2,419,320	\$169,260	7.5
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This increase is due primarily to contractual salary increases, the addition of a part time secretarial position for the Fire and Emergency Services Administrator, an increase in the cost of workers compensation insurance for the fire departments, and an increase in the cost of alarm service.

PUBLIC WORKS	\$2,129,400	\$2,236,240	\$106,840	5.0
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This increase is primarily due to contractual salary increases.

COMMUNITY SERVICES	\$1,326,910	\$1,422,710	\$95,800	7.2
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This increase is primarily due to contractual salary increases, an increase in Contributions to Area Agencies, and an increase in library books and materials. In addition, the town's fee waiver program has been consolidated within this budget, and \$50,000 has been allocated for fee waivers for this fiscal year.

TOWN OF MANSFIELD
 BUDGET IN BRIEF
 SIGNIFICANT FEATURES
 EXPENDITURES
 (CONTINUED)

	Amended Budget <u>2003/04</u>	Proposed <u>2004/05</u>	Increase or <u>(Decrease)</u>	<u>%</u>
COMMUNITY DEVELOPMENT	\$223,970	\$235,870	\$ 11,900	5.3

The increase is for contractual salary increases, plus a \$4,000 increase for legal services for Planning and Zoning.

TOWN-WIDE EXPENDITURES	\$1,415,930	\$1,574,330	\$158,400	11.2
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Anticipated increases in employee health insurance and Workers Compensation Insurance account for the majority of this increase.

OPERATING TRANSFERS OUT	\$551,500	\$555,500	\$4,000	0.7
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This increase is made up of a \$14,000 reduction to the Recreation Fund, offset by an increase of \$8,500 for the Mansfield Downtown Partnership and an increase of \$10,000 for the firefighters' pension plan.

MANSFIELD BOARD OF EDUCATION	\$15,966,010	\$17,206,220	\$1,240,210	7.8
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Employee salaries and benefits make up 82.2% of the increase. Due to declining enrollment, a position was eliminated at the Middle School. However, a request for three instructional assistants for the elementary school computer labs has been restored.

BUDGET IN BRIEF

GRAND LIST FOR
FISCAL YEAR 04/05

	Abstract * 10/1/2002	Abstract 10/1/2003	Change	% Change
Real Estate	\$483,607,710	\$496,281,000	\$12,673,290	2.6%
Personal Property	28,107,530	29,249,370	\$1,141,840	4.1%
Motor Vehicles	64,274,485	61,537,657	(2,736,828)	-4.3%
Grand Totals	\$575,989,725	\$587,068,027	\$11,078,302	1.9%

GRAND LIST FOR
FISCAL YEAR 03/04

	Abstract * 10/1/2001	Abstract 10/1/2002	Change	% Change
Real Estate	\$472,528,840	\$483,607,710	\$11,078,870	2.3%
Personal Property	22,863,133	28,107,530	5,244,397	22.9%
Motor Vehicles	61,792,020	64,274,485	2,482,465	4.0%
Grand Totals	\$557,183,993	\$575,989,725	\$18,805,732	3.4%

* The Grand List totals are the final figures signed by the Assessor prior to changes made by the Board of Assessment Appeals.

BUDGET IN BRIEF

ESTIMATED TAX WARRANT AND LEVY
TOWN OF MANSFIELD
2004/05

<u>Amount to Raise by Taxation</u>		<u>Dollars</u>	<u>Equivalent Mill Rate</u>
1. Proposed Budget			
Mansfield School Board	\$17,206,220		
Town General Government	<u>9,735,030</u>		
Total Town	26,941,250		
Region 19 General Fund Contribution	<u>7,847,140</u>	34,788,390	59.26
2. Less:			
Tax Related Items	485,800		
Non-Tax Revenues	16,035,165		
App. Of Fund Balance		<u>16,520,965</u>	<u>28.14</u>
Amount to Raise by Taxes (current levy)		<u>\$18,267,425</u>	<u>31.12</u>

Tax Warrant Computation

1. Amount to Raise by Taxes (current levy)		\$18,267,425	31.12
2. Reserve for Uncollected Taxes		275,000	0.47
3. Elderly Programs		<u>34,300</u>	<u>0.06</u>
Tax Warrant		<u>\$18,576,725</u>	<u>31.64</u>

Mill Rate Computation

1. Tax Warrant	18,576,725	=	31.64
2. Taxable Grand List	<u>587,068,027</u>		
Proposed Mill Rate	31.64		
Current Mill Rate	<u>29.94</u>		
Increase	1.70		
Percent Increase	5.68%		

BUDGET IN BRIEF
TOWN OF MANSFIELD, CONNECTICUT
FISCAL YEAR 2003/2004 BUDGET
SUMMARY OF SOURCES AND USES - ALL FUNDS

	General Fund	Daycare Fund	Town-Aid Fund	Capital Non-Recuring Fund	Recreation Fund	Eastern Highlands Health District	Debt Service Fund	Capital Projects Fund	Cemetery Fund	Enterprise Funds	Internal Service Funds	Total All Funds
REVENUES:												
Property Taxes	\$18,753,225											\$18,753,225
Intergovernmental	14,714,030	310,678	79,660	1,764,300		354,250	366,387	212,700			322,150	18,124,175
Investment Income	200,000			100,000					18,000		10,000	328,000
Charges for Services	353,975	613,950				186,090				1,286,490	233,830	2,674,335
Other Local Revenues	414,660	24,500		233,000	1,655,120			415,000	2,400		175,515	2,820,195
Premium Income											5,218,070	5,218,070
TOTAL REVENUES	34,435,890	949,128	79,660	2,097,300	1,655,120	540,340	366,387	627,700	20,400	1,286,490	5,959,555	48,018,000
OTHER RESOURCES:												
Operating Transfers In	352,500	10,000		130,000			695,000	953,800			418,000	2,569,300
TOTAL REVENUES AND OTHER SOURCES	34,788,390	959,128	79,660	2,097,300	1,785,120	540,340	1,061,387	1,591,500	20,400	1,286,490	6,377,565	50,587,300
EXPENDITURES:												
General Government	1,291,060							25,000				1,316,060
Public Safety	2,419,320							63,500				2,482,820
Public Works	2,236,240		90,000					708,000				3,034,240
Community Services	1,422,710				1,850,570	551,830		235,000	37,700	1,293,844		6,350,563
Community Development	235,870											235,870
Town-Wide Expenditures	1,574,330							560,000			6,080,145	25,613,360
Education	25,053,360						1,241,506					1,941,506
Debt Service	400,000											400,000
TOTAL EXPENDITURES	34,632,890	958,909	90,000	1,850,570	1,850,570	551,830	1,241,506	1,591,500	37,700	1,293,844	6,080,145	48,328,894
OTHER USES:												
Operating Transfers Out	155,500			2,461,800		10,000						2,627,300
TOTAL EXPENDITURES AND OTHER USES	34,788,390	958,909	90,000	2,461,800	1,850,570	561,830	1,241,506	1,591,500	37,700	1,293,844	6,080,145	50,956,194
Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses		219	(10,320)	(364,500)	(65,450)	(21,490)	(180,119)		(17,300)	(7,354)	297,420	(368,894)
Fund Balance, July 1	996,033	270,496	15,975	404,859	76,586	107,105	308,409	4,209,841	362,542	1,358,643	1,332,552	9,449,041
Fund Balance, June 30	\$996,033	\$270,715	\$5,655	\$40,359	\$11,136	\$85,615	\$128,290	\$4,209,841	\$345,242	\$1,351,289	\$1,629,972	\$9,074,147
Retained Earnings Fund Balance:												
Reserved for Perpetual Care												
Reserved for Future Claims												
Design for Specific Projects Available for Appropriation	996,033	270,715	5,655	40,359	11,136	85,615	128,290	4,209,841	345,242	1,351,289	1,629,972	2,981,261
Total Retained Earnings and Fund Balance, June 30	\$996,033	\$270,715	\$5,655	\$40,359	\$11,136	\$85,615	\$128,290	\$4,209,841	\$345,242	\$1,351,289	\$1,629,972	\$9,074,147

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

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REVENUE SUMMARIES

Town of Mansfield
Revenue Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
111 General Fund - Town					
100 General Government					
12100 Municipal Management	4,000	18,000	18,000		
15100 Town Clerk	208,414	211,350	211,350	267,900	155,900
16200 Accounting & Disbursements	5,079,126	5,356,610	5,356,610	5,195,280	6,344,930
16300 Revenue Collections	15,492,893	17,440,552	17,440,552	17,392,890	18,763,675
16402 Property Assessment	69,738	66,770	66,770	50,670	47,700
16600 Information Technology	40,990	45,220	45,220	44,520	27,300
Total	20,895,161	23,138,502	23,138,502	22,951,260	25,339,505
200 Public Safety					
21100 Police Supervision	20,516	18,750	18,750	60,000	45,000
21300 Animal Control	3,524	3,300	3,300	3,350	3,225
22101 Fire Marshal	200	200	200	200	200
23100 Civil Preparedness	11,152	6,520	6,520	6,520	6,520
Total	35,392	28,770	28,770	70,070	54,945
300 Public Works					
30100 Public Works Administration	27,664	2,200	2,200	19,700	2,300
30400 Grounds Maintenance	75,000	77,170	77,170	77,170	79,220
30800 Building Inspection	178,465	160,000	160,000	225,250	200,250
30900 Maintenance Of Buildings	5,460	4,410	4,410	4,460	4,410
Total	286,589	243,780	243,780	326,580	286,180
400 Community Services					
41100 Health Supervision & Operatio	5,500	9,760	9,760	5,500	5,500
42100 Social Service Administration	3,727	3,820	3,820	3,820	3,820
43100 Library Administration	27,435	23,000	23,000	21,600	23,600
Total	36,662	36,580	36,580	30,920	32,920
500 Community Development					
51100 Planning Administration	17,932	15,650	15,650	24,750	24,050
Total	17,932	15,650	15,650	24,750	24,050
600 Education					
60001 Education	8,767,118	8,653,600	8,653,600	8,679,150	8,700,790
Total	8,767,118	8,653,600	8,653,600	8,679,150	8,700,790

Town of Mansfield
Revenue Budget Summary by Activity

		Actual	Approp.	Adj App.	Estimated	Proposed
		02/03	03/04	03/04	03/04	04/05
		=====	=====	=====	=====	=====
900 Other Financing						
91000	Other Financing Sources	952,590	425,000	425,000	425,000	350,000
Total 900 Other Financ		952,590	425,000	425,000	425,000	350,000
-----		-----	-----	-----	-----	-----
Total	111 General Fund - Town	30,991,444	32,541,882	32,541,882	32,507,730	34,788,390
-----		-----	-----	-----	-----	-----
***** GRAND TOTAL *****		30,991,444	32,541,882	32,541,882	32,507,730	34,788,390
		=====	=====	=====	=====	=====

Town of Mansfield
Revenue Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
111 General Fund - Town					
401 Taxes and Related Items					
40101 Current Year Levy	15,024,873	16,973,542	16,973,542	16,900,000	18,267,425
40102 Prior Year Levy	116,484	120,000	120,000	140,000	140,000
40103 Interest & Lien Fees	88,368	100,000	100,000	90,000	90,000
40104 Motor Vehicle Supplement	224,920	220,000	220,000	235,000	245,000
40105 Susp. Coll. Taxes - Trnsc.	5,617	6,500	6,500	6,500	6,500
40106 Susp. Coll. Int. - Trnsc.	5,144	4,000	4,000	4,000	4,000
40108 Motor Vehicle Penalty				300	300

Total	15,465,406	17,424,042	17,424,042	17,375,800	18,753,225

This section contains revenues received from taxes paid by citizens on real estate, personal property and automobiles. Interest and lien fees are payments received on delinquent accounts. Motor vehicle supplements are taxes received on automobiles purchased after the tax preparation data.

Town of Mansfield

The proposed Town of Mansfield's net general fund expenditures for fiscal year 04/05 totals \$26,941,250. Of that amount, \$10,420,285 would come from the current tax levy, \$485,800 from tax related items as listed above and \$16,035,165 from non-tax revenues. The estimated tax warrant and levy for Town expenditures is calculated as follows:

TOWN OF MANSFIELD
AND
MANSFIELD BOARD OF EDUCATION
2004/05

Amount to Raise by Taxation	Dollars	Equivalent Mill Rate
1. Proposed Budget		
Mansfield School Board	\$17,206,220	
Town	<u>9,735,030</u>	45.89
2. Less:		
Tax Related Items	485,800	
Non-Tax Revenues	16,035,165	
App. of Fund Balance	<u>16,520,965</u>	28.14
Amount to Raise by Taxes (current levy)	<u>\$10,420,285</u>	17.75
Tax Warrant Computation		
1. Amount to Raise by Taxes (current levy)	10,420,285	17.75
2. Reserve for Uncollected Taxes	275,000	0.47
3. Elderly Programs	<u>34,300</u>	0.06
Tax Warrant	<u>\$10,729,585</u>	18.28
Mill Rate Computation		
1. Tax Warrant	<u>10,729,585</u>	
2. Taxable Grand List	587,068,027	= 18.28

Region 19

The proposed proportionate share of Region 19 school expenditures to be raised by taxes from the Town of Mansfield is estimated to be \$7,847,140.

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

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

ESTIMATED TAX WARRANT AND LEVY

REGION 19

2004/05

<u>Amount to Raise by Taxation</u>	<u>Dollars</u>	<u>Equivalent Mill Rate</u>
1. Proposed Proportionate Share Region 19 School Board	7,847,140	13.36
Amount to Raise by Taxes (current levy)	<u>7,847,140</u>	<u>13.36</u>
<u>Tax Warrant Computation</u>		
1. Amount to Raise by Taxes (current levy)	7,847,140	13.36
2. Adjustments		
Tax Warrant	7,847,140	
<u>Mill Rate Computation</u>		
1. Tax Warrant	7,847,140	
2. Taxable Grand List	<u>587,068,027</u>	= 13.36

Town of Mansfield
Revenue Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
402 Licenses and Permits					
40201 Misc Licenses & Permits	1,948	2,200	2,200	2,200	2,200
40202 Sport Licenses	607	700	700	700	700
40203 Dog Licenses	8,298	8,000	8,000	8,000	8,000
40204 Conveyance Tax	77,508	100,000	100,000	122,000	40,000
40210 Trailer & Subdivision Permits	3,560	3,000	3,000	4,180	3,500
40211 Zoning Permits	10,750	9,000	9,000	14,500	14,500
40212 Zba Applications	1,000	1,100	1,100	1,500	1,500
40214 Iwa Permits	1,900	1,500	1,500	4,000	4,000
40223 Sewer Permits		50	50	50	50
40224 Road Permits	2,150	1,500	1,500	1,500	1,600
40230 Building Permits	178,265	160,000	160,000	225,000	200,000
40231 Adm Cost Reimb-permits	44	50	50	70	50

Total	286,030	287,100	287,100	383,700	276,100

Conveyance taxes and building fees are the two largest items in this category. Based on the current year, the fiscal year 04/05 budget reflects a slight increase in the real estate market for both new construction and resales. The Conveyance tax has reverted to the original rate based on State Statutes. The 04/05 budget reflects this reduction.

Town of Mansfield
Revenue Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
404 Fed. Support Gov					
40352 Payment In Lieu Of Taxes	2,348	1,840	1,840	1,840	1,850
40357 Social Serv Block Grant	3,727	3,720	3,720	3,720	3,720

Total 404 Fed. Support	6,075	5,560	5,560	5,560	5,570

Mansfield receives for General Government purposes a nominal Payment in Lieu of Taxes for the Mansfield Hollow Dam flood control area. The Town also receives federal pass through grants for Child and Youth Services, a Social Services block grant for counseling. Accounting for the grant has been moved to a special revenue fund for the current and proposed fiscal years.

Town of Mansfield
Revenue Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
405 State Support Education					
40401 Education Assistance	8,511,525	8,397,650	8,397,650	8,428,350	8,440,790
40402 School Transportation	255,593	255,950	255,950	250,800	260,000

Total	8,767,118	8,653,600	8,653,600	8,679,150	8,700,790

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

Education Assistance is a single consolidated education block grant. School Transportation Grant is a reimbursable grant based upon prior year school transportation costs. The Town receives approximately 55% reimbursement.

Town of Mansfield
Revenue Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05

406 State Support Gov					
40451 Pilot - State Property	4,549,319	4,790,570	4,790,570	4,797,040	5,945,550
40454 Circuit Crt-parking Fines	2,435	2,000	2,000	2,000	
40455 Circuit Breaker	41,617	41,650	41,650	34,970	32,000
40456 Tax Relief For Elderly	2,304	2,300	2,300	2,300	2,300
40457 Library - Connecticut/ill	9,678	6,000	6,000	6,600	6,600
40458 Library - Basic Grant	2,372	2,500	2,500		2,000
40459 Tax Credit New Mfg Equipment	7,162	4,820	4,820	6,200	6,200
40460 Boat Reimbursement	2,503	2,500	2,500	2,500	2,500
40462 Disability Exempt Reimb	1,366	1,370	1,370	1,370	
40465 Civil Preparedness	11,152	6,520	6,520	6,520	6,520
40469 Veterans Reimb	15,713	15,800	15,800	4,000	4,000
40479 Snow Removal Grant	16,693			17,500	
40496 Pilot-holinko Estates	18,554	22,600	22,600	22,600	

Total	4,680,868	4,898,630	4,898,630	4,903,600	6,007,670

This section includes those State grants received by the Town to support general government activities. Payments in Lieu of Taxes (P.I.L.O.T.) is the result of Mansfield being the home to the University of Connecticut and the Northeast Correctional Center. This grant is expected to increase next year by over \$1,150,000 or 24%.

The property tax relief programs (circuit breaker, tax relief – elderly, and veterans reimbursement grants) have been included in the Governor's budget and are reflected here. Because of the difficult financial times in which the State finds itself, a number of these State grants have been either reduced or eliminated entirely.

Finally, the State provides the Town with a P.I.L.O.T. payment for Holinko Estates which is a moderate income housing project operated by the Mansfield Housing Authority. The Governor's budget did not include funding for this grant for FY 04/05.

Town of Mansfield
Revenue Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
	=====	=====	=====	=====	=====
408 Local Support Gov					
40551 Pilot - Senior Housing	9,364	8,500	8,500	8,500	
	-----	-----	-----	-----	
Total 408 Local Suppor	9,364	8,500	8,500	8,500	

The Housing Authority is required by an agreement between the Authority and the Town to make a payment to the Town which is based upon rent collections. The payment is similar to a payment in lieu of taxes since the Housing Authority does not pay property taxes on its real estate. This grant has been eliminated from the Governor's budget for the coming fiscal year.

Town of Mansfield
Revenue Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
409 Charge for Services					
40601 Data Process Serv-coventry	28,000	32,500	32,500	32,500	15,000
40604 Data Process Serv-reg 19	8,950	9,220	9,220	9,220	9,500
40605 Region 19 Financial Serv	62,900	64,790	64,790	64,790	66,730
40606 Health District Services	5,000	5,150	5,150	5,150	5,150
40610 Recording	104,523	85,000	85,000	120,000	90,000
40611 Copies Of Records	14,219	13,000	13,000	14,300	14,300
40612 Vital Statistics	4,324	4,000	4,000	4,000	4,000
40613 Sale Of Maps/regs	198	650	650	200	200
40620 Police Service	20,516	18,750	18,750	60,000	45,000
40622 Canine Fees	2,229	1,500	1,500	1,600	1,600
40625 Animal Adoption Fees	974	1,400	1,400	1,000	1,025
40627 Feline Fees	321	400	400	750	600
40632 Health District Reimb	14,319	10,360	10,360	6,100	6,100
40641 Postage On Overdue Books	15,385	14,500	14,500	15,000	15,000
40650 Blue Prints	2	50	50	50	50
40656 Reg Dist 19 Grnds Mntnce	63,500	65,400	65,400	65,400	67,200
40663 Zoning Regulations	678	1,000	1,000	500	500
40671 Day Care Grounds Maintenance	8,800	9,070	9,070	9,070	9,320
40678 Celeron Sq Assoc Bikepath Mai	2,700	2,700	2,700	2,700	2,700

Total	357,538	339,440	339,440	412,330	353,975

This section includes revenues derived from services provided to individuals or other entities. The Town provides Data Processing Services to the Town of Coventry and Region 19 School District. The Town of Coventry has informed management of its intention to end our agreement during fiscal year 04/05. Other services for which the Town has contractual agreements with the Regional School District are accounting and bookkeeping, risk management, and grounds maintenance. Recording is the fee received through the Town Clerk's Office for the recording of legal documents. The revenue for Police Services is to reimburse the Town when policemen are requested by individuals or corporations for special duty. Health District Reimbursement is the reimbursement from the Eastern Highlands Health District for Town employees' time spent for Health District functions. Finally, the Town is also providing grounds maintenance services to the Discovery Depot Child Care Center. The Center is located in a rent free Town owned building.

Town of Mansfield
Revenue Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
410 Fines and Forfeitures					
40702 Parking Tickets - Town	7,704	8,000	8,000	8,000	4,000
40704 Parking Tickets-complus	11,062	1,000	1,000	1,280	2,000
40710 Building Fines	200			250	250

Total	18,966	9,000	9,000	9,530	6,250

By special State statute the Town of Mansfield received the revenue generated by parking tickets issued to non-student vehicles illegally parked on the University of Connecticut Campus. The Town entered into a five-year agreement with the University to gradually relinquish this revenue to the School. State Statutes have been changed accordingly. The last year of the program was 2001/02.

Town of Mansfield
Revenue Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
411 Miscellaneous					
40804 Rent - Historical Soc	2,400	1,200	1,200	1,200	1,200
40807 Rent - Town Hall	300	300	300	300	300
40808 Rent - Senior Center	100	250	250	300	250
40813 General Assistance - Indiv.		100	100	100	100
40817 Telecom Services Payment	190,003	150,000	150,000	139,700	120,000
40820 Interest Income	239,331	300,000	300,000	150,000	200,000
40825 Rent - R19 Maintenance	2,660	2,660	2,660	2,660	2,660
40826 Rent-Telecomm Tower	4,000	18,000	18,000		
40890 Other	6,195	16,000	16,000	7,800	7,800

Total	444,989	488,510	488,510	302,060	332,310

There are two major revenues in this category: interest income and the telecommunications payment. The Town also rents building and/or space to a variety of nonprofit entities and receives minimal compensation in return. The Telecommunications Services Payment is a form of tax equalization whereby the value of certain personal property owned on the October 1 assessment date by certain telecommunications providers is taxed at a uniform mill rate of 47 mills. The amount of tax due each town is determined by multiplying the value of the property located in each town by 70 percent. The product of that calculation is then multiplied by 47 mills. The tax is received in April following the October assessment. Because the State has approved a four year depreciation schedule with a residual value of zero, this payment is quite volatile. The tax payment is received directly from each company. In preparing the current year budget we had anticipated that short-term interest rates would increase. That assumption did not come to pass and as a result current interest income will only be one half (\$150,000) of our anticipated \$300,000 budget. For FY 2004/05 we have anticipated interest income of \$200,000 or \$100,000 less than the current budget.

Town of Mansfield
Revenue Budget Summary by Object

		Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====						
412 Operating Transfers In						
40924 Town Aid Road Fund		25,000				
40925 Cnr		897,590	425,000	425,000	425,000	350,000
40928 School Cafeteria		2,500	2,500	2,500	2,500	2,500
40984 Worker's Compensation Fund		30,000				

Total	412 Operating Tr	955,090	427,500	427,500	427,500	352,500

The \$350,000 Transfer-In from the CNR Fund is comprised of two items:

- (1) A \$250,000 transfer from the CNR Fund which is the third year of a phased plan to no longer use an Appropriation of Fund Balance to "balance the budget".
- (2) A \$100,000 transfer from the CNR Fund to fund the addition a Fire and Emergency Services Administrator.

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EXPENDITURE SUMMARIES

TOWN OF MANSFIELD / BOARD OF EDUCATION
EXPENDITURE BUDGET SUMMARY

		ACTUAL 02/03	ADOPTED 03/04	ADJUSTED 03/04	ESTIMATED 03/04	PROPOSED 04/05
	General Fund - Town					
10000	General Government	1,248,344	1,229,150	1,248,200	1,277,030	1,291,060
20000	Public Safety	2,146,841	2,242,750	2,250,060	2,287,790	2,419,320
30000	Public Works	2,126,807	2,112,530	2,129,400	2,115,600	2,236,240
40000	Community Services	1,350,536	1,305,620	1,326,910	1,332,801	1,422,710
50000	Community Development	216,390	218,730	223,970	228,740	235,870
60000	Education - MBOE	15,073,036	15,966,010	15,966,010	15,966,010	17,206,220
70000	Town-Wide Expenditures	1,197,751	1,485,690	1,415,930	1,378,510	1,574,330
90000	Other Financing	548,000	551,500	551,500	551,500	555,500
TOTAL	General Fund - Town	<u>\$23,907,705</u>	<u>\$25,111,980</u>	<u>\$25,111,980</u>	<u>\$25,137,981</u>	<u>\$26,941,250</u>

Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
111 General Fund - Town					
100 General Government					
11100 Legislative	51,218	54,680	54,680	56,770	56,990
12100 Municipal Management	177,912	172,780	177,050	177,950	179,510
12200 Personnel Management	65,383	54,230	55,160	81,380	61,970
13100 Town Attorney	10,956	12,000	12,000	12,000	12,360
13200 Probate	2,013	1,820	1,820	1,820	2,370
14200 Registrars	27,632	31,420	31,420	27,700	28,700
15100 Town Clerk	166,379	162,510	166,510	167,810	172,850
15200 General Elections	11,089	17,510	17,510	14,850	17,050
16100 Finance Administration	72,606	69,800	71,380	61,740	63,070
16200 Accounting & Disbursements	199,693	208,170	209,110	218,240	224,780
16300 Revenue Collections	160,558	121,070	118,980	124,290	131,300
16401 Board Of Assessment Appeals					
16402 Property Assessment	136,422	148,870	157,430	157,350	163,880
16510 Central Copying	39,618	40,000	40,000	40,000	40,000
16511 Central Services	34,275	38,500	38,500	38,500	36,600
16600 Information Technology	92,590	95,790	96,650	96,630	99,630
	-----	-----	-----	-----	-----
Total	1,248,344	1,229,150	1,248,200	1,277,030	1,291,060
200 Public Safety					
21100 Police Supervision		36,160			
21200 Police Services	661,974	638,990	676,110	690,060	696,770
21300 Animal Control	81,390	74,980	76,590	77,730	80,710
22101 Fire Marshal	84,261	91,170	93,350	93,120	96,000
22155 Fire & Emerg Services Admin	25,334	65,690	67,510	68,710	87,390
22200 Mansfield Vol Fire Dept Inc	684,679	708,330	718,050	725,980	794,320
22300 Eagleville Vol Fire Dept Inc	584,199	601,730	585,960	599,850	631,190
22400 Four Corners Fire Dept	4		6,100	6,100	6,100
23100 Civil Preparedness	25,000	25,700	26,390	26,240	26,840
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Total	2,146,841	2,242,750	2,250,060	2,287,790	2,419,320
300 Public Works					
30100 Public Works Administration	147,460	146,510	150,410	150,360	154,280
30200 Supervision & Operations	69,016	72,780	74,650	67,110	62,050
30300 Road Services	599,464	610,180	628,530	621,030	642,250
30400 Grounds Maintenance	269,310	256,230	261,900	259,880	272,400
30600 Equipment Maintenance	282,537	304,850	308,570	302,420	307,640
30700 Engineering	194,730	172,220	150,890	152,490	191,010
30800 Building Inspection	115,265	89,640	91,640	90,480	118,860
30900 Maintenance Of Buildings	449,025	460,120	462,810	471,830	487,750
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Total	2,126,807	2,112,530	2,129,400	2,115,600	2,236,240

Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
400 Community Services					
41200 Health Regulation & Inspec.	5,451	5,000	5,000	3,500	2,500
42100 Social Service Administration	132,004	168,270	169,730	173,590	224,170
42202 Mansfield Challenge - Winter	1,701	2,430	2,430	2,430	2,430
42203 Peer Outreach	303	360	360	360	360
42204 Youth Employment - Middle Sch	3,613	4,000	4,000	4,000	4,000
42210 Youth Services	195,759	152,250	155,650	152,090	123,670
42300 Senior Services	188,256	149,900	149,410	149,710	169,260
43100 Library Administration	456,319	475,440	485,660	487,191	510,130
44100 Recreation Administration	111,638	110,490	117,190	117,690	123,040
45000 Contributions To Area Agency	255,492	237,480	237,480	242,240	263,150
Total	1,350,536	1,305,620	1,326,910	1,332,801	1,422,710
500 Community Development					
51100 Planning Administration	192,452	194,500	199,740	200,040	207,470
52100 Planning/Zoning Inland/Wetlnd	20,309	20,180	20,180	24,050	24,350
58000 Boards and Commissions	3,629	4,050	4,050	4,650	4,050
Total	216,390	218,730	223,970	228,740	235,870
700 Town-Wide Expenditures					
71000 Employee Benefits	1,099,798	1,230,690	1,250,390	1,271,510	1,428,330
72000 Insurance	97,953	105,000	105,000	107,000	111,000
73000 Contingency		150,000	60,540		35,000
Total	1,197,751	1,485,690	1,415,930	1,378,510	1,574,330
900 Other Financing					
92000 Other Financing Uses	548,000	551,500	551,500	551,500	555,500
Total	548,000	551,500	551,500	551,500	555,500
Total	111 General Fund - Town	8,834,669	9,145,970	9,145,970	9,171,971
***** GRAND TOTAL *****	8,834,669	9,145,970	9,145,970	9,171,971	9,735,030

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
	=====	=====	=====	=====	=====
111 General Fund - Town					
510 Cert Wages					
51027 Youth Service Bureau-Deductio	-16,130	-16,130	-16,130	-16,130	-16,130
Total 510 Cert Wages	----- -16,130	----- -16,130	----- -16,130	----- -16,130	----- -16,130
511 Noncertif.					
51103 Maintenance Personnel	112,652	106,840	113,530	113,530	120,160
51111 Other Salaries	230	970	970	970	970
51113 Substitutes - Maintenance Per		1,500	1,500	3,600	1,500
51120 Overtime - Straight Time	778				
51121 Overtime - Double Time	1,738				
51122 Overtime - Time And One Half	7,250	10,320	10,320	5,000	7,500
51123 Summer Help	5,250				
Total 511 Noncertif.	----- 127,898	----- 119,630	----- 126,320	----- 123,100	----- 130,130
517 Salaries and Wages					
51201 Regular Payroll - CSEA	1,416,975	1,319,280	1,335,960	1,334,650	1,443,740
51202 Part-time (B) - CSEA	48,335	48,650	43,640	43,640	44,840
51203 Parttime NB CSEA	16,155	14,400	14,800	14,800	31,890
51204 Overtime - 1-1/2 Time - CSEA	1,599	1,000	1,000	500	1,000
51205 Overtime - Straight Time-CSEA	950	450	450	600	250
51301 Regular	202,202	210,000	210,000	210,000	209,390
51302 Part-time (nb)	57,618	33,530	33,530	33,530	33,530
51303 Overtime - Time And One Half	18,777	18,000	18,000	18,000	18,000
51304 Reimbursable Straight Time	92	250	250	1,000	250
51305 Reimbursable Overtime	11,031	15,000	15,000	40,000	32,000
51306 Overtime - Training	3,681	750	750	750	750
51307 Part-time - Training	1,760	1,500	1,500	1,000	1,500
51401 Regular	833,872	859,180	886,920	886,920	910,420
51402 Overtime - Time And One Half	73,438	62,500	62,500	54,000	65,000
51403 Overtime - Double Time	3,239				
51501 Regular	500,124	533,460	536,950	536,950	585,100
51502 Bunker	64,512	65,520	60,000	60,000	65,520
51503 Part-time	116,963	111,080	107,060	102,060	128,400
51504 Training	804	5,200	5,200	5,200	5,200
51505 Overtime - Time And One Half	120,525	122,200	122,200	122,200	127,000
51506 Fire Double Overtime	1,383			5,000	5,000
51601 Regular Payroll	1,279,326	1,346,940	1,383,340	1,376,280	1,408,100
51602 Part-time (B)			-6,180	1	
51603 Temporary	46,302	3,000	3,000	5,660	3,000
51604 Elected Officials	23,841	28,720	28,720	25,000	26,000
51605 Part-time (NB)	75,992	79,660	75,850	74,310	93,280
51606 Part-time Substitutes	15,053	400	400	400	400
Total 517 Salaries and	----- 4,934,549	----- 4,880,670	----- 4,940,840	----- 4,952,451	----- 5,239,560

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05

520 Benefits					
52001 Social Security	311,305	329,690	329,690	317,780	328,540
52002 Workers Compensation	141,000	179,700	179,700	195,660	217,320
52003 MERS	119,466	123,990	123,990	161,870	168,380
52004 MERS/Adjustments	578	580	580	580	580
52005 Unemployment Compensation	6,270	6,350	6,350	7,550	6,200
52006 Pension-Annuity	22,378	36,250	36,250	36,250	36,250
52007 Medicare	80,089	83,000	83,000	76,880	79,440
52008 MERS/Administrative Assesment	9,950	9,380	9,380	9,300	9,300
52010 Icma	24,756	24,650	24,650	20,410	20,470

Total	715,792	793,590	793,590	826,280	866,480
521 Medical Ben.					
52103 Town - Life Insurance	18,554	20,700	20,700	20,200	20,310
52105 Town-Medical Insurance	591,330	651,830	651,830	651,830	762,550
52106 Employee Assist Prog (USMHS)	2,520	2,650	2,650	3,220	3,220
52107 Retiree Medical Expense		25,000	25,000		
52112 Long Term Disability Insuranc	786		11,000	10,880	11,000
52113 Short Term Disability Insuran	907		10,000	9,430	10,000
52114 Disability Ins-Other Agencies			-1,300	-1,300	-1,300
52120 Trans To Enterprise Fund	-53,940	-55,390	-55,390	-55,390	-58,380

Total	560,157	644,790	664,490	638,870	747,400
522 Misc Benefits					
52201 Prof Improv Reimbursement	1,887	1,500	1,500	1,500	1,500
52202 Travel/Conference Fees	18,150	26,000	26,000	23,730	28,850
52203 Membership Fees/Prof Dues	28,659	34,640	34,640	35,250	37,400
52204 Uniform Maintenance	-316	1,200	1,200	1,210	1,200
52205 Work Clothing	10,576	11,000	11,000	11,000	11,000
52206 Protective Clothing	9,542	18,000	18,000	18,000	18,000
52209 Staff Development	4,723	2,500	2,500	2,800	3,000
52210 Training	17,042	24,600	24,600	22,910	24,350
52211 Uniform Allowance	1,498	1,700	1,700	1,700	1,700
52212 Mileage Reimbursement	1,859	1,880	1,880	1,770	1,920
52213 Meal Reimbursement	4,239	2,410	2,410	3,270	3,310
52215 Recruitment Expense	243	300	300	300	500

Total	98,102	125,730	125,730	123,440	132,730
531 Prof & Tech Services					
53111 Medical Services	12,261	16,200	16,200	17,900	17,700
53119 LAN/WAN Expenditures	57,680	59,410	59,410	59,410	59,410
53120 Prof & Tech Services	70,643	42,750	42,500	45,550	10,500
53122 Legal Services	41,496	31,500	31,500	62,000	38,860
53123 Veterinary Service	4,749	3,500	3,500	3,500	4,500
53124 Consultants	3,769	4,000	4,000	4,300	4,000

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
53125 Audit Expense	21,890	27,500	27,500	27,500	28,330
53133 Drug Testing-CDL Drivers Lice	-35	1,600	1,600	2,100	2,100
Total	212,453	186,460	186,210	222,260	165,400

532 Purch Property Services

53213 Refuse Collection	8,199	10,300	10,300	10,020	9,200
53230 Water/Sewer	14,790	18,750	18,750	18,750	20,800
53231 Water Hydrants	11,417	13,620	13,620	13,260	13,260
53232 Bldg Maintenance Service	12,754	12,500	12,500	13,000	13,500
Total	47,160	55,170	55,170	55,030	56,760

533 Repairs/Maintenance

53301 Building Repairs	21,604	23,000	23,000	21,000	25,000
53302 Equipment Repair	22,478	21,750	21,750	23,350	22,000
53303 Veh Repairs & Maintenance	15,037	14,000	14,000	15,000	14,000
53304 Equip Maintenance Contracts	15,729	14,920	14,920	14,950	15,200
53307 Radio Communications	14,647	1,000			
53308 Ambulance Repairs	11,377	8,000	8,000	7,000	6,000
Total	100,872	82,670	81,670	81,300	82,200

534 Rentals

53401 Property Rental	240	240	240	240	240
53402 Equipment Rental	1,470	1,370	1,370	1,360	1,360
Total	1,710	1,610	1,610	1,600	1,600

537 Contrib to Area Agencies

53701 Dial-A-Ride	35,007	34,740	34,740	34,740	39,030
53702 Wincog	12,163	12,170	12,170	12,510	13,040
53703 WRFSOA-McSweeney Senior Cneter	5,000	4,000	4,000	4,000	5,000
53705 VNA East	9,000				
53706 Tolland Soil & Water	3,793				
53707 United Services, Inc	8,550	7,500	7,500	7,500	7,730
53708 WRTD - Windam Reg Transit Dis	36,505	35,210	35,210	35,210	35,210
53709 Meals On Wheels	2,020	1,980	1,980	1,980	1,690
53711 Sexual Assault Crisis Service	5,000	4,000	4,000	4,000	
53712 CT Legal Services	7,500	4,500	4,500	4,500	4,500
53713 VFW - Memorial Day	723	1,500	1,500	1,500	1,500
53718 NECASA	650	650	650	650	650
53722 WRTD-Disable Transport	26,042	27,500	27,500	27,500	28,880
53724 Literacy Volunteers	1,500				1,500
53725 WRTD-Pre-paid Fare	5,579	5,580	5,580	10,000	15,000
53727 Community Companion & Homemak	4,000	4,000	4,000	4,000	4,000
53733 Eastern Highlands Health Dist	76,460	78,650	78,650	78,650	84,920
53734 Mansfield/UCONN Transportatio	5,000	5,500	5,500	5,500	5,500

Town of Mansfield
Expenditure Budget Summary by Object

		Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
53736	Senior Center Association	4,000	4,000	4,000	4,000	6,000
53737	Holy Family Shelter	2,500	2,500	2,500	2,500	2,500
53739	Veterans' Services	2,500	2,500	2,500	2,500	2,500
53740	Windham Area Interfaith Minis	2,000	1,000	1,000	1,000	2,000
53743	Safe Havens					2,000
Total		255,492s	237,480	237,480	242,240	263,150
538 Insurance						
53801	General Liability Insurance	138,742	149,050	149,050	152,050	155,050
53802	Insurance Consultant	2,000	2,000	2,000	2,000	2,000
53808	LAP Reimbursable Deductible	4,644	2,000	2,000	1,000	2,000
Total		145,386	153,050	153,050	155,050	159,050
539 Other Purch Services						
53920	Vital Statistics	663	800	800	800	800
53921	Alarm Service	30,943	30,650	30,650	31,890	37,700
53923	Middle School Yth Employment	3,613	4,000	4,000	4,000	4,000
53924	Advertising	17,631	14,350	14,350	12,450	15,450
53925	Printing & Binding	22,056	24,760	24,760	27,090	25,250
53926	Postage	39,089	40,200	40,200	41,200	41,260
53927	Indexing & Recording	7,374	5,600	5,600	6,000	6,500
53929	System Support-Financial Soft		300	300	300	300
53931	System Support - ADMINIS	11,295	13,000	13,000	13,200	13,200
53932	System Support - VMS	2,235	2,500	2,500	4,500	4,730
53933	Resident State Trooper	328,668	351,750	351,750	342,500	353,100
53934	Election Workers	7,257	11,000	13,900	11,500	13,500
53940	Copier Maintenance Fees	36,000	36,000	36,000	36,000	36,000
53941	Mansfield Record	3,078				
53943	Phone Service	43,080				
53944	Cell Phone Service	7,804				
53945	Bookbinding	85	500	500	500	200
53948	Cable TV Service	797				
53950	Bonus	166	250	250	550	260
53951	Automated Operations					
53956	Paging Service	4,080				
53960	Other Purchased Services	982	2,450	2,450	2,890	3,510
53961	Microfilm & Photo Service	3,373	3,600	3,600	3,600	3,600
53964	Voice Communications		79,650	80,650	80,650	80,650
Total		570,269	621,360	625,260	619,620	640,010
541 Instructional Supplies						
54102	Library Supplies	5,860	7,300	7,300	7,300	7,500
54105	Art & Drafting	844	1,250	1,250	1,000	1,150
Total		6,704	8,550	8,550	8,300	8,650

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
542 School/Library Books					
54214 Reference Bks & Periodicals	6,912	8,160	8,160	8,060	10,170
54252 Juvenile Books	7,691	15,500	15,500	15,500	16,280
54253 J-Periodicals	951	740	740	940	960
54254 J-realia	806	500	500	500	800
54256 J-Book as Tapes	924	500	500	500	980
54258 J-Reference	2,779	1,000	1,000	1,000	2,860
54259 J-Video Cassettes	1,003				
54260 J-Compact Discs	175	500	500	500	520
54261 J-Computer Programs	91	250	250	250	250
54262 Young Adult-Books	1,862	3,000	3,000	3,000	3,090
54263 YA-Periodicals	237	250	250	250	250
54271 ADULT-BOOKS	17,621	20,000	20,000	20,000	20,600
54272 A-Periodicals	4,435	5,780	5,780	5,780	5,950
54275 Books & Tapes	8,544	11,880	11,880	11,880	12,240
54277 A-Reference	7,725	7,000	7,000	7,000	7,200
54278 A-Video Cassettes	2,552				3,530
54279 A-Compact Discs	2,309	1,000	1,000	1,000	1,000
54280 A-Computer Programs	105				
54283 Reference Computer Programs	5,883	5,000	5,000	5,820	6,060

Total	542 School/Libra	72,605	81,060	81,060	81,980
				81,980	92,740

543 Office Supplies					
54301 Office Supplies	29,063	30,150	30,400	30,320	32,050
54302 Copier Supplies	4,618	5,000	5,000	5,000	5,000
54303 Parks Supplies	452	450	450	450	450
54304 Medical Supplies	12,144	12,500	12,500	17,500	12,500

Total	543 Office Suppl	46,277	48,100	48,350	53,270
				53,270	50,000

544 Food Service Supplies					
54402 Food	1,030	1,480	1,480	1,330	1,480
54410 Pet Food	104	300	300	300	300

Total	544 Food Service	1,134	1,780	1,780	1,630
				1,630	1,780

545 Land/Rd Maint Supplies					
54504 Sand/Gravel/Cement	231	400	400	400	400
54509 Chemicals		250	250	250	250
54510 Signs & Signals		100	100	100	100
54511 Grounds Supplies	11,477	15,720	15,720	15,720	16,540

Total	545 Land/Rd Main	11,708	16,470	16,470	16,470
				16,470	17,290

546 Energy					
54601 Gasoline - Unleaded	19,755	29,250	29,250	22,300	22,300

Town of Mansfield
Expenditure Budget Summary by Object

		Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
54602 Diesel Fuel		26,669	29,500	29,500	28,500	28,500
54603 Fuel Oil		43,575	23,160	23,160	38,500	40,500
54604 Electric		100,949	99,600	99,600	110,980	110,100
54605 Propane		1,023	3,150	3,150	3,150	3,150
54606 Natural Gas		7,500	20,830	20,830	4,400	2,500
54607 Street Lighting		35,113	39,400	39,400	38,500	37,500
54608 Gasoline - Regular		23	30	30	30	30
Total	546 Energy	234,607	244,920	244,920	246,360	244,580
547 Building Supplies						
54701 Building Supplies		29,711	28,800	24,800	27,000	28,300
54702 Custodial Supplies		783	750	750	750	750
54704 Paint Supplies		4,313	6,500	6,500	6,500	6,500
54705 Hand Tools		1,470	2,320	2,320	2,320	2,250
54706 Non Capitalized Equipment		729	1,750	1,750	800	750
Total	547 Building Sup	37,006	40,120	36,120	37,370	38,550
548 Rolling Stock Supplies						
54802 Lubrication & Anti-freeze		5,591	7,500	7,500	7,500	7,500
54806 Auto Parts		10,388	11,300	11,300	11,300	11,860
54807 Truck Parts		47,110	47,700	47,700	51,000	49,780
54808 Equipment Parts		32,124	41,700	41,700	37,700	40,000
Total	548 Rolling Stoc	95,213	108,200	108,200	107,500	109,140
549 Other Supplies						
54901 Firefighting Supplies				4,000	8,000	6,000
54906 Police Supplies		1,758	1,750	1,750	4,000	2,500
54909 Welding Supplies		3,182	3,500	3,500	3,500	3,500
54911 Other Program Supplies		5,856	5,660	5,660	6,890	6,860
54913 Other Supplies & Materials		18	200	200	200	200
Total	549 Other Suppli	10,814	11,110	15,110	22,590	19,060
551 Land						
55105 Architects - Engineers		5,451	5,000	5,000	3,500	2,500
Total	551 Land	5,451	5,000	5,000	3,500	2,500
552 Building Facilities						
55204 Major Additions - Improvement		1,000	1,000	1,000	1,000	1,000
Total	552 Building Fac	1,000	1,000	1,000	1,000	1,000

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
554 Equipment					
55430 Equipment - Other	14,941	22,600	22,600	16,400	23,000
Total 554 Equipment	14,941	22,600	22,600	16,400	23,000
561 Social Welfare Payments					
56109 Relocation Assistance				3,910	
Total 561 Social Welfare Payments				3,910	
563 Misc Expenses & Fees					
56306 Fee Waivers					50,000
56309 Summer Challenge		10,500	10,500	10,500	10,500
56312 Contingency		150,000	60,540		35,000
56350 Board of Assessment Appeals	467	450	450	450	450
56351 Comm. on Sens. & Phys Impaire		100	100	100	100
56352 Commission on Aging		100	100	100	100
56353 Parks & Advisory Committee	964	1,000	1,000	1,600	1,000
56354 Zoning Board of Appeals	1,958	1,500	1,500	1,500	1,500
56355 Conservation Commission	45	100	100	100	100
56356 Beautification Committee	144	100	100	100	100
56357 Historic District Commission	51	100	100	100	100
56358 Arts Advisory Committee		500	500	500	500
56359 Agriculture Committee		100	100	100	100
Total 563 Misc Expense	3,629	164,550	75,090	15,150	99,550
570 Expend Reductions					
57100 Paid In Transfers Out		-10,500	-10,500	-10,500	-10,500
57120 Board Share	-31,830	-32,790	-32,790	-32,790	-33,770
57121 Coventry Share-Probate	-1,300	-1,780	-1,780	-1,780	-2,380
Total 570 Expend Reduc	-33,130	-45,070	-45,070	-45,070	-46,650
581 Trans Out-Gen Fund					
58110 General Fund - Town	25,000			25,000	50,000
Total 581 Trans Out-Ge	25,000			25,000	50,000
582 Trans Out-Spec Rev Fund					
58216 Recreation Program Fund	72,500	64,500	64,500	64,500	50,000
58219 Other Operating	15,500	15,500	15,500	15,500	15,500
58226 Other Operating-Downtown Part	30,000	41,500	41,500	41,500	50,000
Total 582 Trans Out-Sp	118,000	121,500	121,500	121,500	115,500

Town of Mansfield
Expenditure Budget Summary by Object

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05

583 Trans Out-Debt Serv Fd					
58300 Debt Service Fund	400,000	400,000	400,000	400,000	400,000

Total 583 Trans Out-De	400,000	400,000	400,000	400,000	400,000

587 Trans Out-Trust Agency					
58713 Pension Plan-Vol. Firefighter	30,000	30,000	30,000	30,000	40,000

Total 587 Trans Out-Tr	30,000	30,000	30,000	30,000	40,000

Total 111 General Fund - Town	8,834,669	9,145,970	9,145,970	9,171,971	9,735,030

***** GRAND TOTAL *****	8,834,669	9,145,970	9,145,970	9,171,971	9,735,030
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TOWN GOVERNMENTAL ACTIVITIES

Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05

111 General Fund - Town					
100 General Government					
11100 Legislative	51,218	54,680	54,680	56,770	56,990
12100 Municipal Management	177,912	172,780	177,050	177,950	179,510
12200 Personnel Management	65,383	54,230	55,160	81,380	61,970
13100 Town Attorney	10,956	12,000	12,000	12,000	12,360
13200 Probate	2,013	1,820	1,820	1,820	2,370
14200 Registrars	27,632	31,420	31,420	27,700	28,700
15100 Town Clerk	166,379	162,510	166,510	167,810	172,850
15200 General Elections	11,089	17,510	17,510	14,850	17,050
16100 Finance Administration	72,606	69,800	71,380	61,740	63,070
16200 Accounting & Disbursements	199,693	208,170	209,110	218,240	224,780
16300 Revenue Collections	160,558	121,070	118,980	124,290	131,300
16401 Board Of Assessment Appeals					
16402 Property Assessment	136,422	148,870	157,430	157,350	163,880
16510 Central Copying	39,618	40,000	40,000	40,000	40,000
16511 Central Services	34,275	38,500	38,500	38,500	36,600
16600 Information Technology	92,590	95,790	96,650	96,630	99,630

Total	1,248,344	1,229,150	1,248,200	1,277,030	1,291,060

GENERAL GOVERNMENT

Mission

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

Program Purpose and Description

The General Government Division includes those activities required by law or administrative policy to maintain the basic form and processes of municipal government.

LEGISLATIVE – 11100

The Town of Mansfield operates under the Council-Manager form of local government, with the Town Council acting as the legislative and policy-making body and exercising all powers of the Town except those specifically vested elsewhere by town charter or state statutes. The nine-member Town Council is elected biennially on an at-large basis. Council members serve without pay and elect one of their fellow members to serve as Mayor.

The Town Council conducts its regular meetings on the second and fourth Monday of each month, and holds special meetings as needed. The Council also has three standing committees - Committee on Committees, Finance and Personnel. Ad hoc committees are appointed to review particular issues and submit recommendations to the full Council.

During the coming year, the Council will continue to provide representation for the residents of Mansfield, appraise Town needs and appropriate necessary resources to continue vital services. The Town is a member of the National League of Cities, the Connecticut Conference of Municipalities and the Council of Small Towns, and has member representatives on the Eastern Highlands Health District, the Mansfield Downtown Partnership and the Windham Region Council of Governments. Council-members are reimbursed for direct expenses related to Council activities.

FY 2003/04 Highlights

- Opened the Mansfield Community Center, with great acclaim and support from the community
- Maintained active involvement with the Mansfield Downtown Partnership and its plans to revitalize and enhance Storrs Center (three council members currently sit on the Partnership's Board of Directors)
- Sponsored final events of the Town's 300th birthday celebration, including the fireworks display at Mansfield Hollow Dam, photography contest and the Tercentennial Ball at UConn's Rome Ballroom
- Monitored staff's progress with the Emergency Services Operations and Management Improvement Project; authorized conversion of paid departmental staff to town employees and the hiring of Mansfield's first Emergency Services Administrator
- Revised town's fee waiver ordinance to include Community Center memberships; adopted ordinances concerning the possession of alcohol by minors and the regulation of adult-oriented establishments
- Monitored various community developments and issues affecting Mansfield residents, such as the closing of the UConn landfill and siting of the University's hazardous waste storage facility
- Worked in collaboration with Town/University Relations Committee to develop proposal(s) for implementing the recommendations of UConn President Austin's Task Force on Substance Abuse

FY 2004/05 Major Initiatives

- Continue work with Mansfield Downtown Partnership; conduct a fall festival on the green in the fall of 2004
- Continue work with the Town/University Relations Committee to address various community-wide issues
- Continue to monitor staff's progress with the Emergency Services Operations and Management Improvement Project

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
111 General Fund - Town					
11100 Legislative					
522 Misc Benefits	21,612	22,000	22,000	22,670	23,160
531 Prof & Tech Services	21,890	28,000	28,000	29,000	28,830
539 Other Purch Services	7,716	4,680	4,680	5,100	5,000

Total 11100 Legislative	51,218	54,680	54,680	56,770	56,990

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Legislative				
<u>Work Measurements</u>				
Agenda Items Considered	530	510	500	510
Regular Council Meetings Held	24	22	22	22
Special Council Meetings Held	7	7	7	7

MUNICIPAL MANAGEMENT– 12100

The Town Manager is appointed by the Town Council to serve as the chief executive officer of the Town, and is charged with overseeing all Town departments and for carrying out policies enacted by the Council. In addition, the Town Manager serves as the Director of Public Safety, the Personnel Officer and the legal Traffic Authority. The Manager's Office is also directly responsible for the personnel management, risk management and capital improvement programs.

FY 2003/04 Highlights

- Completed construction and opened the Mansfield Community Center; continued implementation of marketing plan to attract a solid membership base
- Continued the Emergency Services Operations and Management Improvement Project, with particular focus on volunteer recruitment and retention, employment conditions for paid personnel, ambulance utilization and potential reorganization
- Continued to assist the Mansfield Downtown Partnership with the municipal development project for the Storrs Center area. The goal of this project is to construct a mixed-use New England style village in Storrs Center.
- Completed the Mansfield 300th celebration, with special events such as a fireworks display at Mansfield Hollow Dam and a tercentennial ball at the Rome Ballroom on the UConn campus
- Started-up the town's government cable access channel (Channel 13), providing an additional means to communicate information regarding town/school programs and services
- Worked with the Town/University Relations Committee to address matters of mutual interest, including the development of strategies to implement recommendations outlined in UConn President Austin's Task Force on Substance Abuse
- Drafted revisions to fee waiver ordinance, as well as ordinances regulating the possession of alcohol by minors and adult oriented establishments
- Formed a staff committee and began work to identify various approaches to address quality of life and other issues relating to student rental properties
- Served as a member of the State of Connecticut's Blue Ribbon Commission on Property Tax Burdens and Smart Growth Incentives
- Complete Small Cities Community Development projects at Wrights Village and Juniper Hill senior housing complexes

FY 2004/05 Major Initiatives

- Continue to assist the Mansfield Downtown Partnership with various tasks, most notably the preparation of the municipal development plan for the Storrs Center project
- Conduct ADA accessibility enhancements in various town and school buildings
- Continue Emergency Services project, particularly with respect to volunteer recruitment and retention, and potential reorganization
- Develop a comprehensive records management program for municipal departments
- Continue work to address issues relating to student rental properties
- Review and potentially implement an electronic citizen complaint management system
- Enhance government cable access channel
- Continue to partner with UConn on matters of mutual interest, including the implementation of approaches to reduce and control substance abuse by younger persons
- Apply for next round of funding under Small Cities Community Development Block Grant Program

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
12100 Municipal Management					
517 Salaries and Wages	172,625	167,030	171,300	171,300	173,260
522 Misc Benefits	3,407	4,350	4,350	2,720	4,400
531 Prof & Tech Services				2,000	
539 Other Purch Services	239			80	
542 School/Library Books	408	400	400	250	350
543 Office Supplies	1,233	1,000	1,000	1,600	1,500

Total 12100 Municipal Manageme	177,912	172,780	177,050	177,950	179,510

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	45,399	51,197	53,141	57,670
REVENUES	4,000	18,000		

EMPLOYEES

Town Manager	1.00	1.00	1.00	1.00
Capital Projects and Personnel Ass't	1.00	1.00	1.00	1.00
Secretary II/Management Ass't	1.00	1.00		
Management Assistant			1.00	1.00
Total	3.00	3.00	3.00	3.00
Paid from Other Funds	1.00	1.00	1.00	1.00
Paid from General Fund	2.00	2.00	2.00	2.00

Municipal Management
Work Measurements

Number of Full Time Equivalents	121.65	133.87	130.95	134.95
Staff Meetings Conducted	12	12	12	12
CIP Projects Administration	43	21	21	33
CIP Projects Closed Out	31	15	15	18

PERSONNEL MANAGEMENT - 12200

Under the direction of the Assistant Town Manager, the Town Manager's Office assists Town departments with the recruitment, retention and training of employees. The office also administers personnel policies and employee benefits, and coordinates risk management programs and strategies. In addition, the manager's staff works to promote equitable and cooperative labor relations through collective bargaining and contract administration.

FY 2003/04 Highlights

- Modified employee sick leave accrual system, and implemented disability insurance and retiree health savings accounts for nonunion employees, thereby saving the town considerable funds in future employee sick leave payouts
- Negotiated successor collective bargaining agreements with administrative and clerical, and public works labor unions
- Implemented the provisions of the Health Insurance Portability and Accountability Act (HIPAA) governing the administration of employee health benefits
- With hiring of Mansfield Community Center staff, completed busiest recruitment period in recent town history; also recruited and filled other vacant staff positions, including two finance clerks, a project engineer and a senior services coordinator
- Continued the work of employee safety and wellness committee in order to reduce accidents and absenteeism, promote wellness and improve employee morale; coordinated annual employee wellness fair
- Formed a staff committee comprised of senior town and school personnel to develop and implement strategies to manage high cost of employee benefits, particularly health insurance; worked to introduce more affordable but quality employee health insurance options
- Conducted employee classification and compensation study to evaluate all regular full-time positions with respect to internal equity and in comparison against the external labor market
- Update employee personnel and safety policies to ensure compliance with all federal and state laws and regulations

FY 2004/05 Major Initiatives

- Complete collective bargaining with firefighter and police labor unions
- Continue work to manage high cost of employee health insurance; continue to promote more affordable insurance options
- As necessary, recruit and fill various vacant staff positions
- Continue initiatives of employee safety and wellness committee to promote workplace safety and improve employee wellness; conduct OSHA inspections of town building to ensure workplaces continue to comply with applicable safety regulations
- Design and implement a new performance appraisal process for employees
- Revise town's "return to work" program to return injured/ill employees to the workplace as soon as is medically appropriate
- Introduce a participating physicians network (PPN) designed to better manage and control workers' compensation costs

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
12200 Personnel Management					
517 Salaries and Wages	33,134	33,490	34,420	34,420	36,520
522 Misc Benefits	9,562	7,510	7,510	7,610	8,650
531 Prof & Tech Services	14,824	7,000	7,000	34,650	11,500
539 Other Purch Services	6,333	4,630	4,630	3,000	3,500
542 School/Library Books	1,496	1,500	1,500	1,600	1,700
543 Office Supplies	34	100	100	100	100
Total 12200 Personnel Manageme	65,383	54,230	55,160	81,380	61,970

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	9,019	10,265	10,678	12,156

EMPLOYEES

Assistant Town Manager	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	1.00	1.00	1.00	1.00
Paid from Other Funds	0.50	0.50	0.50	0.50
Paid from General Fund	0.50	0.50	0.50	0.50

Personnel Management
Work Measurements

Town Personnel Turnover	8	3	3	5
Applicants Tested/Interviewed	120	200	230	180
New Hires, Full-Time	11	14	15	5
Collective Bargaining Sessions	14	0	17	0
Grievance/Arbitration	3	0	3	0

TOWN ATTORNEY - 13100

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

In special circumstances, such as labor relations, environmental law and bond proceedings, the Town may temporarily employ the services of another attorney.

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
13100 Town Attorney					
531 Prof & Tech Services	10,956	12,000	12,000	12,000	12,360
Total 13100 Town Attorney	10,956	12,000	12,000	12,000	12,360

PROBATE COURT – 13200

The Probate Court serves the Towns of Mansfield and Coventry. It has jurisdiction over decedents' estates, testamentary trusts, guardianship of minors' estates, conservatorship of the estate and person of incapacitated individuals, and commitments and guardianships of the mentally ill. The Probate Court is also responsible for terminations of parental rights, adoptions, changes of names and waivers in regard to marriage licenses. In addition, the court accepts applications for passports.

The Probate Court performs its duties by holding hearings and supervising the work of fiduciaries appointed or approved by the court. The law mandates that all court proceedings be recorded and indexed, much the same as land records are maintained.

The probate courts in Connecticut are organized into mostly small one-town districts that are readily accessible to those who use them. The Probate Court Administrator appointed by the Chief Justice of the State Supreme Court oversees the efficient operation and proper conduct of probate courts statewide.

The Towns of Coventry and Mansfield support the Probate Court with office facilities and supplies. The Towns also fund the microfilming and preservation of court records. The Probate Judge and office staff are compensated by fees set by statute for services rendered.

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
13200 Probate					
539 Other Purch Services	2,745	2,750	2,750	2,750	2,750
542 School/Library Books	65	200	200	200	200
543 Office Supplies	340	450	450	450	1,600
549 Other Supplies	163	200	200	200	200
570 Expend Reductions	-1,300	-1,780	-1,780	-1,780	-2,380

Total 13200 Probate	2,013	1,820	1,820	1,820	2,370

REGISTRARS- 14200

Under Section 9-32 of the Connecticut General Statutes, the Registrars of Voters are mandated to maintain the voter registration records for the Town of Mansfield. Their duties include: conducting the annual canvass of registered voters between January and May to ensure records are accurate and complete; managing elections, primaries and referenda; securing and training poll workers; handling requests for voter registration and education; and processing mail-in and cross-town registrations as received.

The staff consists of two Registrars, one Democrat and one Republican, plus one deputy for each. The work is part-time and the Registrars are elected every two years. There are currently 7351 registered voters in the Town.

FY 2003/04 Highlights

- Conducted the 2003 Municipal Election, the Democratic Presidential Preference Primary and the 2004 Regional School District #19 Budget Referendum
- Implemented new identification requirements during the application process
- Continued update of State Voter Registration system
- Completed the annual canvass of voters

FY 2004/05 Major Initiatives

- Conduct the August Primary (if necessary), the November 2004 Presidential Election, and the May 2005 Regional School District #19 Budget Referendum
- Monitor changes in current election law, including recently passed Federal legislation under the HAVA (Help America Vote Act of 2003)
- Continue to investigate new voting machine technology for the future and purchase when State designates approved machines

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
14200 Registrars					
517 Salaries and Wages	23,841	28,970	28,970	25,250	26,250
522 Misc Benefits	925	950	950	950	950
539 Other Purch Services	2,859	1,300	1,300	1,300	1,300
543 Office Supplies	7	200	200	200	200

Total 14200 Registrars	27,632	31,420	31,420	27,700	28,700

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	6,489	8,803	7,756	8,654

ELECTED OFFICIALS

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Registrars	2.00	2.00	2.00	2.00
Assistant Registrars	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	2.00	2.00	2.00	2.00
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	2.00	2.00	2.00	2.00

Registrars

Work Measurements

Elections, Primaries and Referenda	2	2	2	3
Registered Voters	7,600	7,500	7,500	7,500
New Voters Registered	1,450	500	400	600
Special Voter Registration Sessions	3	3	3	3
Cross-town Registrations	425	200	35	100

TOWN CLERK - 15100

The duties of the Town Clerk's Office include: recording, indexing and maintaining all land records and maps; issuing licenses and permits; preparing sales assessment reports; providing copies of documents and records as requested; filing liquor permits and trade name certificates; selling maps and regulations; acting as notary public; and recording and certifying the appointments of other notaries. The Town Clerk also serves as Registrar of Vital Statistics and as Clerk of the Town Council. The Connecticut General Statutes set the fees for Town Clerk services, and the revenue received is deposited in the General Fund of the town, or remitted to the state when applicable.

The Town Clerk's Office performs several additional duties for the town, including coordinating referenda, primaries and elections; registering voters; conducting the absentee ballot program; and updating the code of ordinances. The staff processes all petty cash vouchers and general assistance payment vouchers.

The Assistant Town Clerk serves as Clerk of the Zoning Board of Appeals (ZBA) and processes minutes, applications, legal notices and decisions of the Board.

FY 2003/04 Highlights

- Preserved and microfilmed several vital statistics books through the Historic Preservation Grant
- Added additional shelving in town hall vault for land records
- Placed all veteran's discharges from open shelving into a locked secure cabinet necessitated by changes in Connecticut General Statutes
- Assisted Registrars with: town election, presidential primary and Reg. #19 budget referendum
- Added computer in vault for public to research land records
- Reconfigured office to update functionality and improve customer service, including the addition of a second work station at Town Clerk's counter

FY 2004/05 Major Initiatives

- Establish an electronic link with the Registrars of Voters to use the state voter registration system for the absentee ballot program
- Plan a records management program
- As funds are received, convert the older indexes for the land records with microfilm backup
- Establish an electronic link with the Assessor's office to utilize the Geographic Information Systems (GIS) Assessor's survey map program
- Pursue scanning ability of land records

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
15100 Town Clerk					
517 Salaries and Wages	148,184	145,950	149,950	149,850	154,590
522 Misc Benefits	1,082	1,960	1,960	1,960	1,960
531 Prof & Tech Services	2,095	2,000	2,000	3,300	2,000
539 Other Purch Services	13,534	10,600	10,600	11,000	12,500
542 School/Library Books	120	200	200	200	200
543 Office Supplies	1,364	1,800	1,800	1,500	1,600

Total 15100 Town Clerk	166,379	162,510	166,510	167,810	172,850

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	40,334	44,735	46,486	51,456
REVENUE	208,414	211,350	267,900	155,900

EMPLOYEES

Town Clerk	1.00	1.00	1.00	1.00
Assistant Town Clerk	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	3.00	3.00	3.00	3.00
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	3.00	3.00	3.00	3.00

Town Clerk
Work Measurements

Documents Recorded	3,743	2,700	3,050	3,500
Maps Filed	96	80	70	75
Vital Statistics	301	300	300	300
Sport Licenses	602	700	725	700
Dog Licenses	1,636	1,650	1,640	1,640

GENERAL ELECTIONS - 15200

This program covers the expense of conducting elections, primaries, and referenda in accordance with the Connecticut General Statutes. The program budget includes funds for one Presidential election, one possible August primary, one E.O. Smith Budget Referendum and possible funds for distributing Presidential ballots in the fall.

Services provided by the Town Clerk for the supervision of elections, registration of voters, and issuance of absentee ballots are shown in the Town Clerk's program budget (15100).

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
15200 General Elections					
517 Salaries and Wages	1,020	2,900			
522 Misc Benefits	27	60	60		
533 Repairs/Maintenance	378	300	300	300	300
539 Other Purch Services	8,921	13,200	16,100	13,700	15,700
543 Office Supplies		50	50		50
544 Food Service Supplies	743	1,000	1,000	850	1,000

Total 15200 General Elections	11,089	17,510	17,510	14,850	17,050

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Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
111 General Fund - Town					
100 General Government					
16100 Finance Administration	72,606	69,800	71,380	61,740	63,070
16200 Accounting & Disbursements	199,693	208,170	209,110	218,240	224,780
16300 Revenue Collections	160,558	121,070	118,980	124,290	131,300
16401 Board Of Assessment Appeals					
16402 Property Assessment	136,422	148,870	157,430	157,350	163,880
16510 Central Copying	39,618	40,000	40,000	40,000	40,000
16511 Central Services	34,275	38,500	38,500	38,500	36,600
16600 Information Technology	92,590	95,790	96,650	96,630	99,630

Total	735,762	722,200	732,050	736,750	759,260

Total 111 General Fund - Town	735,762	722,200	732,050	736,750	759,260

***** GRAND TOTAL *****	735,762	722,200	732,050	736,750	759,260
	=====				

FINANCE

The Department of Finance, under the supervision of its Director, is responsible for managing the Town's financial matters in a manner consistent with established laws, ordinances and generally accepted accounting principles.

The Department is a service-oriented entity and provides the Town; Mansfield Board of Education, Region 19 Board of Education, Eastern Highlands Health District, Eagleville Fire Department, Mansfield Volunteer Fire Department, Mansfield Discovery Depot and Mansfield Downtown Partnership with the following services:

- Purchasing
- Accounts Payable
- Financial Planning and Policy Making
- Accounting and Bookkeeping
- Management Information Services
- Financial Statement Preparation
- Treasury Management
- Debt Management
- Revenue Collection
- Budgeting

The Department is comprised of seven programs: Administration, Accounting and Disbursements, Revenue Collection, Property Assessment, Central Services, Copy Center and Information Technology.

FINANCE ADMINISTRATION - 16100

As stipulated by the Town Charter, the Finance Administration program provides centralized financial management services for the Town of Mansfield and the Mansfield Board of Education. By special agreement the Finance Department also provides financial management and services for several additional entities: Eastern Highlands Health District, Mansfield Discovery Depot (daycare center), Regional School District No. 19, Eagleville Fire Department, Mansfield Volunteer Fire Company and Mansfield Downtown Partnership.

FY 2003/04 Highlights

- Received Certificate of Achievement for Excellence in Financial Reporting
- Received Distinguished Budget Presentation Award
- Prepared the Town's first financial report under new accounting standards – Government Accounting Standards Board Statement No. 34 (GASB 34), designed to better illustrate and track depreciation of fixed assets and infrastructure
- Established a new cost center in Management Services Fund to control expenditures for voice communication
- Continued work to update Strategic Technology Plan
- Analyze accounting and reporting systems for the Mansfield Community Center, and implement improvements, if necessary

FY 2004/05 Major Initiatives

- Complete phase I and begin phase II of five-year Strategic Technology Plan
- Apply for Certificate of Achievement for Excellence in Financial Reporting
- Apply for Distinguished Budget Presentation Award
- Continue analysis of accounting and reporting systems for the Mansfield Community Center, and implement improvements, if necessary

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
16100 Finance Administration					
517 Salaries and Wages	70,992	67,150	68,730	59,290	60,670
522 Misc Benefits	814	1,650	1,650	1,650	1,500
542 School/Library Books	535	600	600	600	600
543 Office Supplies	265	400	400	200	300

Total 16100 Finance Administra	72,606	69,800	71,380	61,740	63,070

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	19,323	20,582	18,393	20,194

EMPLOYEES

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Director of Finance	1.00	1.00	1.00	1.00
Secretary	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	1.00	1.00	1.00	1.00
Paid from Other Funds	0.40	0.40	0.40	0.40
Paid from General Fund	0.60	0.60	0.60	0.60

Finance Administration
Work Measurements

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Budgets Prepared	4	4	4	4
Reports:				
Financial Reports - Monthly/Quarterly	2	2	2	2
Final Audit - Annually	3	3	3	3
Educational Reports:				
MER	3	3	3	3
ED-001	2	2	2	2

ACCOUNTING AND DISBURSEMENTS - 16200

The Accounting and Disbursements program operates under the direction of the Controller. The Program is comprised of accounting and bookkeeping, payroll, accounts payable, treasury management and financial reporting services.

Program services are performed for the town government, the Mansfield Board of Education, the Regional School District No. 19, the Eagleville and Mansfield Volunteer Fire departments, the Eastern Highlands Health District, the Mansfield Discovery Depot Daycare Center and the Mansfield Downtown Partnership. The department provides assistance with budget preparation and monitoring for all entities as well as assistance with debt management.

The objective of the Accounting and Disbursements Program is to provide efficient, courteous, professional service to all of the organizations that we deal with.

FY 2003/04 Highlights

- Completed the annual financial audit for the Town of Mansfield, Regional School District No. 19 and Eastern Highlands Health District
- Assisted with preparation of the Fiscal Year 2002/03 Comprehensive Annual Financial Report, including the implementation of Government Accounting Standards Board (GASB) Statement No. 34, which provides for depreciation of capital assets and infrastructure
- Provided additional accounting and disbursement functions, budgeting and financial reporting for the Mansfield Community Center
- Assumed responsibility for treasury management, including more effective cash mobilization and investment, payroll direct deposit, ACH payments, and internal control and audits of cash disbursements.
- Provided the Mansfield Downtown Partnership with financial grant reporting for the DECD and USDA grants; the Eastern Highlands Health District with financial grant reporting for the Bioterrorism Response and the Cardiovascular Health grants
- Began cross training of two Finance Clerks to be able to work in both Accounting/Finance and in Revenue Collection, providing additional coverage and sharing of resources when necessary

FY 2004/05 Major Initiatives

- Continue development of an effective cash management and investment system to provide safety, liquidity and income, including basic operating procedures and internal controls
- Assist with the update of the Strategic Technology Plan, with one objective being to increase the efficiency of producing the budget document
- Begin distributed processing of purchase orders, including training, and policies and procedures

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
16200 Accounting & Disbursements					
517 Salaries and Wages	197,752	205,860	206,800	216,130	222,470
522 Misc Benefits	485	710	710	660	710
542 School/Library Books	711	700	700	700	700
543 Office Supplies	745	900	900	750	900

Total 16200 Accounting & Disbu	199,693	208,170	209,110	218,240	224,780

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	53,826	63,098	67,048	74,050
REVENUE	5,079,126	5,356,610	5,195,280	6,344,930

EMPLOYEES

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Controller/Treasurer	1.00	1.00	1.00	1.00
Accountant	1.35	1.35	1.35	1.35
Finance Clerk	3.00	3.50	3.50	3.50
Payroll Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	6.35	6.85	6.85	6.85
Paid from Other Funds	1.85	1.85	2.05	2.05
Paid from General Fund	4.50	5.00	4.80	4.80

Accounting and Disbursements
Work Measurements

Computer Input - All Funds:				
Number of Funds Maintained	52	53	51	52
*Accounts Payable Checks Drawn	10,340	10,800	11,500	11,500
*Payment Vouchers and Purchase Orders Received	25,050	29,500	25,800	25,800
* Vendors	10,100	10,175	12,000	12,950
Payroll Checks/Direct Deposit Drawn	19,962	20,200	20,200	20,250

* For Both Town and Region 19

REVENUE COLLECTION - 16300

The Revenue Collection Division of the Department of Finance is responsible for the administration of the billing and collection of taxes, sewer assessments, sewer use charges, special assessments, miscellaneous collectibles, refuse removal fees, the Eastern Highlands Health District quarterly bills, and the self pay medical and life insurance bills for both Town and Board of Education retirees. All procedures followed are in accordance with the General Statutes of the State of Connecticut and regulations adopted by the Town Council.

The Department is also responsible for the processing and collection of parking tickets issued for parking violations on Town roads and property.

All monies received by other Departments are submitted to the Revenue Department for verification and deposit.

FY 2003/04 Highlights

- Implemented changes to the refuse collection program
- Worked with software consultant to improve reporting capabilities necessitated by new audit requirements
- Completed and reviewed documents for a Compensation/Job Description Study for staff members of the Collector of Revenue's Office
- Began training new staff member

FY 2004/05 Major Initiatives

- Work with Right Angles consultant and Town of Mansfield Information Technologies to provide public access to tax records on the Town of Mansfield's website
- Update Office Procedural Manuals
- Maintain high collection rate

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
16300 Revenue Collections					
517 Salaries and Wages	127,913	90,570	88,480	92,540	98,450
522 Misc Benefits	154	750	750	550	550
531 Prof & Tech Services	510	2,000	2,000	2,000	2,000
533 Repairs/Maintenance	528	1,400	1,400	800	900
539 Other Purch Services	30,982	25,850	25,850	27,900	28,900
543 Office Supplies	471	500	500	500	500

Total 16300 Revenue Collection	160,558	121,070	118,980	124,290	131,300

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	34,325	27,760	27,572	32,769
REVENUE	15,492,893	17,440,552	17,392,890	18,763,675

EMPLOYEES

Collector of Revenue	1.00	1.00	1.00	1.00
Ass't to Collector of Revenue	NA	NA	NA	1.00
Revenue Clerk	<u>2.00</u>	<u>1.50</u>	<u>1.50</u>	<u>0.50</u>
Total	3.00	2.50	2.50	2.50
Paid from Other Funds	0.50	0.50	0.70	0.70
Paid from General Fund	2.50	2.00	1.80	1.80

Revenue Collection
Work Measurements

Tax Accounts	16,611	16,400	16,960	17,200
Tax Accounts (Motor Vehicle Supp.)	2,280	2,200	2,060	2,200
% Collected on Current Levy	98.2%	98.0%	98.0%	98.0%
Parking Violations Processed (est.)	500	500	500	500
Recyclable/Rubbish Billing (est.)	9,000	9,000	9,000	9,000

PROPERTY ASSESSMENT - 16402

The Town Assessor's Office administers the Town's property tax program in accordance with the Connecticut General Statutes. On an annual basis, the Assessor's Office compiles the Grand List of taxable and tax exempt property. This listing is composed of real estate, motor vehicles, and personal property owned or leased by town businesses.

FY 2003/04 Highlights

- Completed October 1, 2003 Grand List listing all taxable motor vehicles, business personal property and real estate. The total taxable Grand List for October 1, 2003 is \$587,068,027.
- Started Grand List 2002 Business Personal Property audits. Approximately 200 accounts have been identified for review with the balance of the 850 accounts to be completed in subsequent years.
- Completed inventory of all University of Connecticut owned buildings in Mansfield. Currently putting inventoried information in the Assessors Office CAMA (Computer Assisted Mass Appraisal) system.
- Continue to assist when (needed) to identify all mismatched parcels for the GIS mapping system. This is a joint effort with the Town Engineer's Office.
- Start project Revaluation 2004. All real property within the Town of Mansfield must have new values for the October 1, 2004 Grand List.

FY 2004/05 Major Initiatives

- Complete project Revaluation 2004
- Continue Business Personal Property audits
- Continue to provide informational services to the public
- List Assessor information on Town's municipal website

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
16402 Property Assessment					
517 Salaries and Wages	132,479	145,240	153,800	153,300	159,380
522 Misc Benefits	1,437	1,230	1,230	1,630	2,100
539 Other Purch Services	801	800	800	800	800
542 School/Library Books	862	800	800	700	800
543 Office Supplies	843	800	800	920	800
Total 16402 Property Assessmen	136,422	148,870	157,430	157,350	163,880

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	36,059	44,518	47,557	53,050
REVENUE	69,738	66,700	50,670	47,700

EMPLOYEES

Assessor	1.00	1.00	1.00	1.00
Assistant to the Assessor	1.00	1.00	1.00	1.00
Finance Clerk	1.00	1.00	0.00	0.00
Property Appraiser	NA	NA	1.00	1.00
Total	3.00	3.00	3.00	3.00
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	3.00	3.00	3.00	3.00

Property Assessment
Work Measurements

Number of Exemptions Processed	2,100	2,200	2,100	2,100
Real Estate Transfers	900	900	900	900
Priced Motor Vehicles	2,900	3,000	3,000	3,000
Personal Property Accounts	844	630	850	850
State Mandated Reports	20	20	20	20

Property Assessment
STATISTICAL DATA

Housing Sales Ratio	62.0%	62.0%	56.0%	50.0%
Mobile Home Sales Ratio	62.0%	62.0%	56.0%	50.0%
Condominium Sales Ratio	62.0%	62.0%	56.0%	50.0%
Building Lot Sales Ratio	62.0%	62.0%	56.0%	50.0%

* Not included in total are the monthly sales ratio forms completed in conjunction with the Town Clerk.

** Projected 05/06 sales ratios represent ratios after the completion of the 2004 revaluation

CENTRAL COPYING - 16510

The Town, the Mansfield Board of Education, the Regional School District No. 19 and other associated entities, purchase copying services from the Town's Management Services Fund, which operates as an internal service fund. Under the Management Services Fund, staff purchases or leases copiers, copier supplies and maintenance service agreements from various vendors and resells copying services to Town and school departments @ \$.0225 per copy.

The total estimated cost of copies to be made by Town departments is expensed here and transferred to the Management Services Fund.

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
16510 Central Copying					
539 Other Purch Services	35,000	35,000	35,000	35,000	35,000
543 Office Supplies	4,618	5,000	5,000	5,000	5,000
Total 16510 Central Copying	39,618	40,000	40,000	40,000	40,000

CENTRAL SERVICES - 16511

This program funds major services and supplies for all Town departments. Postage, paper supplies, printing of budget documents and other forms, and most office supplies are included in the program.

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05

16511 Central Services					
539 Other Purch Services	20,578	26,500	26,500	26,500	24,600
543 Office Supplies	13,697	12,000	12,000	12,000	12,000

Total 16511 Central Services	34,275	38,500	38,500	38,500	36,600

INFORMATION TECHNOLOGY - 16600

This program is structured to present a composite picture of the operating costs associated with providing the data processing services for all the functions of Town government, with the exception of local and wide area networking (LAN/WAN) costs. Those costs that are shared with the Mansfield Board of Education and the Region 19 Board of Education can be found in the Management Services Budget.

The budget format records the total budget and then subtracts out the amount that will be charged to the Mansfield Board of Education. Since FY 1986/87, the Town and Board have split on an equal basis the salary of one employee, whose primary responsibility is day-to-day management of the information technology services, including programming. In 1983 the Town began a joint venture with the Town of Coventry to share computer hardware and software, providing minimal support.

FY 2003/04 HIGHLIGHTS

- Installed a new file server at the Mansfield Public Library
- Installed new PCs at the Mansfield Community Center
- Assisted the schools (RBOE & MBOE) with conversion to Windows 2000 domains
- Completed upgrading all PCs from Win95 to Windows 2000/Office 2000
- Maintained the Town's web site – received recognition from Connecticut Policy and Economic Council as one of top 20 municipal websites in state
- Provided assistance to the Middle School in creating a web application for Teacher/Student use
- Implement the use of automated time clocks in Town buildings

FY 2004/05 MAJOR INITIATIVES

- Review specifications to upgrade to Town Compaq Alpha, which was purchased in 1996
- Upgrade Email System to Exchange 2000
- Update the Town's Strategic Technology Plan

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
16600 Information Technology					
517 Salaries and Wages	32,666	31,700	32,560	32,560	33,310
522 Misc Benefits	2,209	3,000	3,000	3,000	3,000
531 Prof & Tech Services	61,279	62,410	62,410	60,410	62,410
533 Repairs/Maintenance	11,853	12,220	12,220	12,250	13,000
539 Other Purch Services	13,530	15,500	15,500	17,700	17,930
543 Office Supplies	2,883	3,750	3,750	3,500	3,750
570 Expend Reductions	-31,830	-32,790	-32,790	-32,790	-33,770

Total 16600 Information Techno	92,590	95,790	96,650	96,630	99,630

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	8,891	9,716	10,101	11,087
REVENUE	40,990	45,220	44,520	27,300

Information Technology
EMPLOYEES

Information Tech. Manager	1.00	1.00	1.00	1.00
Information Specialist II	1.00	1.00	1.00	1.00
Information Specialist I	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	3.00	3.00	3.00	3.00
Paid from Other Funds	2.50	2.50	2.50	2.50
Paid from General Fund	0.50	0.50	0.50	0.50

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Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
200 Public Safety					
21100 Police Supervision		36,160			
21200 Police Services	661,974	638,990	676,110	690,060	696,770
21300 Animal Control	81,390	74,980	76,590	77,730	80,710
22101 Fire Marshal	84,261	91,170	93,350	93,120	96,000
22155 Fire & Emerg Services Admin	25,334	65,690	67,510	68,710	87,390
22200 Mansfield Vol Fire Dept Inc	684,679	708,330	718,050	725,980	794,320
22300 Eagleville Vol Fire Dept Inc	584,199	601,730	585,960	599,850	631,190
22400 Four Corners Fire Dept	4		6,100	6,100	6,100
23100 Civil Preparedness	25,000	25,700	26,390	26,240	26,840

Total	2,146,841	2,242,750	2,250,060	2,287,790	2,419,320

PUBLIC SAFETY

Mission

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

Program Purpose and Description

The Public Safety function serves to preserve peace and good order, protect persons and property, and ensure the safety of the Town's inhabitants.

The Town Manager, as Director of Public Safety, organizes and directs the work of the department through its service components of Police Protection, Animal Control, Fire Marshal and Civil Preparedness, and Fire and Emergency Services. A combination of resident state troopers and town police officers provide police protection services, while the animal control officers administer the Animal Control program. The Fire Marshal's Office is responsible for both Fire Marshal and Civil Preparedness programs. And, under the Fire and Emergency Services program, the Town contracts with both the Mansfield Volunteer Fire Company and the Eagleville Fire Department for fire protection and emergency medical services.

POLICE PROTECTION – PATROL SERVICES - 21100

The Town of Mansfield provides police protection services through a combination of state and local resources. Under a contract with the Town, the Connecticut State Police assigns five resident state troopers to Mansfield and provides backup services as necessary. In addition, the Town employs four full-time police officers, a secretary and three part-time constables.

The work of the Division is carried out under the general supervision of the Town Manager, who also functions as Director of Public Safety. Basic responsibility for police services and day-to-day command rests with the Connecticut State Police through its Troop "C" Commander in Tolland and the Resident State Trooper Sergeant permanently assigned to Mansfield.

The police officers are responsible for the preservation of public order, the impartial enforcement of town ordinances and state statutes, and the protection of life and property. Town of Mansfield Police Officers, in conjunction with the Connecticut State Police, provide coverage seven days a week. Each of the officers works a five-day-on, three-day-off schedule, thereby ensuring immediate response to citizens' calls for police service. In addition, the division utilizes part-time officers to provide additional service during peak activity periods.

FY 2003/04 Highlights

- Continued to work with owners of Carriage House Apartments to maintain order and civility at that off-campus college-housing complex. This was accomplished through proactive attention by our regular patrols as well as dedicated overtime patrols funded by the owners.
- Continued our traffic safety initiative consisting of dedicated traffic enforcement patrols to effectively address citizen complaints of motor vehicle violations
- Continued with community policing efforts through participation in safety days sponsored by local businesses as well as the "Know Your Town Fair"
- Worked with State Police Administration, Troop C, and UConn officials to make UConn "Spring Weekend" 2004 a public safety success

FY 2004/05 Major Initiatives

- Continue with our traffic enforcement efforts
- Continue to work with owners of Carriage House Apartments to maintain order and civility at that housing complex
- Continue with our community policing efforts
- Work with State Police, Troop C and UConn officials to make UConn "Spring Weekend 2005" a public safety success

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
21200 Police Services					
517 Salaries and Wages	330,496	279,030	315,450	340,700	334,510
522 Misc Benefits	1,176	5,210	5,210	3,910	5,210
533 Repairs/Maintenance	769	500	500	750	750
539 Other Purch Services	328,668	351,750	351,750	342,500	353,100
542 School/Library Books	259		350	350	350
543 Office Supplies	197		350	350	350
549 Other Supplies	1,299	1,500	1,500	1,500	1,500
554 Equipment	-890	1,000	1,000		1,000
Total 21200 Police Services	661,974	638,990	676,110	690,060	696,770

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	74,275	86,117	95,290	100,216
REVENUE	20,516	18,750	60,000	45,000
Patrol Services				
<u>EMPLOYEES</u>				
Town Police Officers				
Full-time	4.00	4.00	4.00	4.00
Part-time	1.25	0.70	0.70	0.70
State Police Officers	5.00	5.00	5.00	5.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	11.25	10.70	10.70	10.70
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	11.25	10.70	10.70	10.70

ANIMAL CONTROL - 21300

The Animal Control Department promotes and maintains a safe environment for Town residents by enforcing the Connecticut General Statutes concerning canines and felines. The Department attends to sick wildlife suspected of having rabies or distemper, and administers adoption and disposal of unclaimed dogs and cats. Other duties include completing the annual canvass for unlicensed dogs and unvaccinated pets and providing information regarding animal care and diseases.

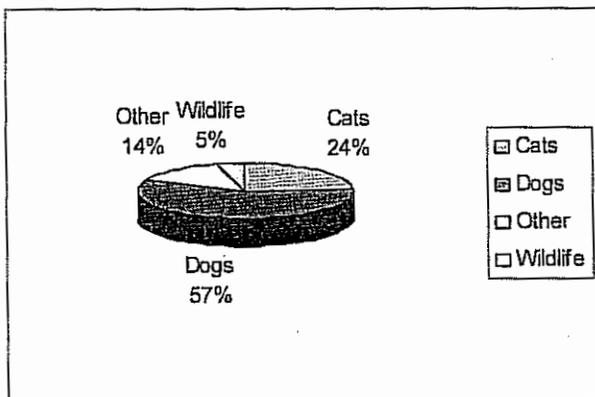
FY 2003/04 Highlights

- Worked with the Friends of the Mansfield Animal Shelter (FOMAS), our volunteer program, to: purchase new cat cages and exercise pens for dogs; create a pet cemetery for Town of Mansfield working dogs; and assist with veterinary costs and incidentals
- Continued to utilize successful nationwide website – www.petfinder.com -- to place dogs and cats for adoption
- Successfully completed annual canvas for unlicensed dogs and unvaccinated pets
- Continued Walmart's generous and successful free pet food program
- Continued training and implementation of new animal control computer program

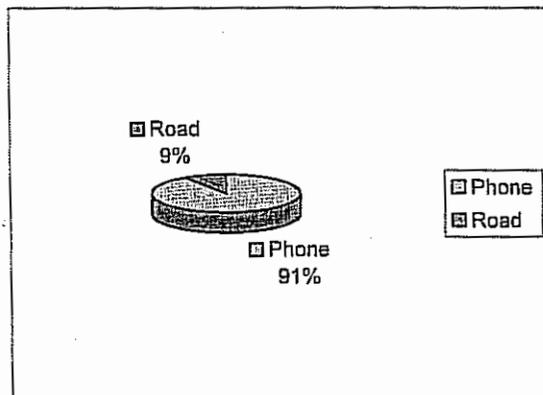
FY 2004/05 Major Initiatives

- Work with FOMAS to coordinate volunteer efforts, research costs of a new facility and run monthly promotions
- Successfully complete annual survey for unlicensed dogs and unvaccinated pets
- Continue strict enforcement of state statutes concerning animals
- Continue to use animal control computer program to assist with state and Town reports and other administrative functions
- Explore ideas to control cat overpopulation problem, especially in trailer parks and apartment complexes

Calls Per Year by Category



Calls Per Month by Activity



Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
21300 Animal Control					
517 Salaries and Wages	73,115	67,250	68,860	68,710	70,620
522 Misc Benefits	249	790	790	330	800
531 Prof & Tech Services	4,749	3,500	3,500	3,500	4,500
539 Other Purch Services	1,476	2,220	2,220	3,470	3,090
542 School/Library Books	11	100	100	100	100
544 Food Service Supplies	104	300	300	300	300
547 Building Supplies	272	320	320	320	300
549 Other Supplies	1,414	500	500	1,000	1,000

Total 21300 Animal Control	81,390	74,980	76,590	77,730	80,710

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	12,322	13,716	14,242	15,651
REVENUE	3,524	3,300	3,350	3,225

EMPLOYEES

Animal Control Officer	1.00	1.00	1.00	1.00
Assistant Animal Control Officer	0.50	0.42	0.48	0.48
Kennel Cleaner	<u>0.50</u>	<u>0.38</u>	<u>0.39</u>	<u>0.39</u>
Total	2.00	1.80	1.87	1.87
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	2.00	1.80	1.87	1.87

Animal Control
Work Measurements

Complaints Investigated	3,036	4,200	3,000	3,050
Impoundments	266	285	330	340
Euthanized	25	20	20	20
Fees Collected	\$8,635	\$5,000	\$8,700	\$8,800
Dogs Licensed	1,636	1,695	1,670	1,695

FIRE PROTECTION – FIRE MARSHAL - 22101

The Office of the Fire Marshal is a service and enforcement entity, and performs the following functions for the Town and its residents: fire investigations; plan reviews for new construction; fire safety education; public building inspections; and code enforcement. The goal of these services is to reduce the incidence of fire and its severity, and to diminish the risk of injury from fire.

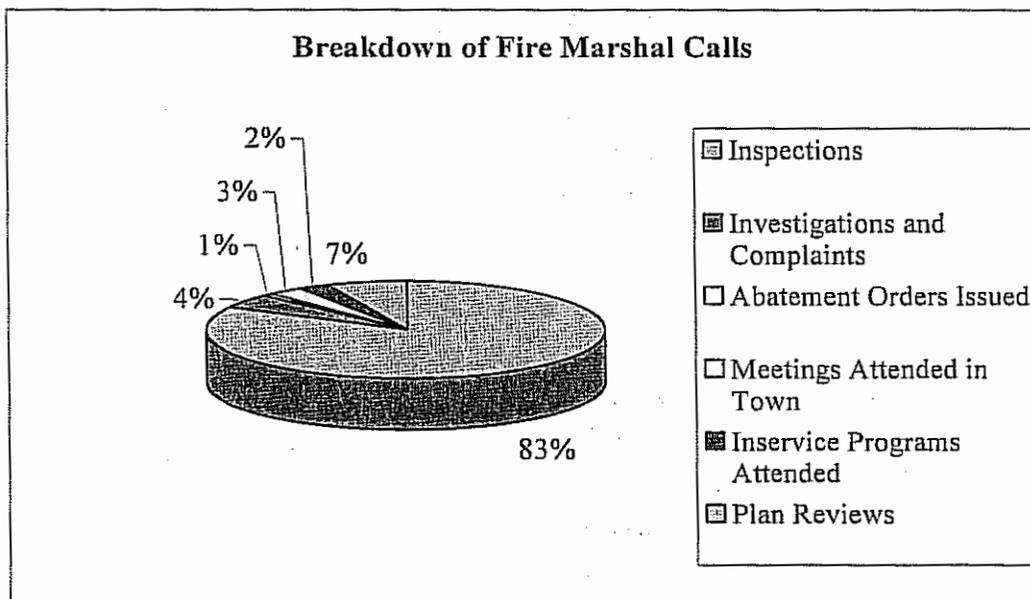
The Fire Marshal is responsible to the Town Manager as Director of Public Safety, and to the State Commissioner of Public Safety through the Deputy State Fire Marshal. The Town's Deputy Fire Marshals report to the Fire Marshal.

FY 2003/04 Highlights

- Updated E911 system and related database
- Continued to enforce Underground Fuel Storage Tank Ordinance
- Prepared and submitted Connecticut Office of Emergency Medical Services grants for the fire service
- Updated the fire service management software
- Received a grant from the Connecticut Department of Health for three AEDs (Automatic External Defibrillators), which were placed in the Mansfield Community Center, the Audrey P. Beck Municipal Building and the Mansfield Senior Center.
- Assisted the Finance department with the preparation of a RFP for a replacement engine-tank for the Eagleville Volunteer Fire Department

FY 2004/05 Major Initiatives

- Monitor fire safety laws and regulations
- Apply for additional AED grants
- Prepare plans and specifications for oil/water separators at the Eagleville Fire Stations
- Continue to administer fire service management software application



Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
22101 Fire Marshal					
517 Salaries and Wages	67,604	69,610	71,790	71,790	72,590
522 Misc Benefits	640	2,400	2,400	1,700	2,600
531 Prof & Tech Services	1,500	1,500	1,500	1,500	1,500
532 Purch Property Services	11,417	13,620	13,620	13,260	13,260
533 Repairs/Maintenance	35	100	100	100	100
542 School/Library Books	766	940	940	940	2,150
543 Office Supplies	475	500	500	600	600
549 Other Supplies	1,824	2,500	2,500	3,230	3,200

Total 22101 Fire Marshal	84,261	91,170	93,350	93,120	96,000

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	18,401	21,336	22,271	24,162
REVENUE	200	200	200	200

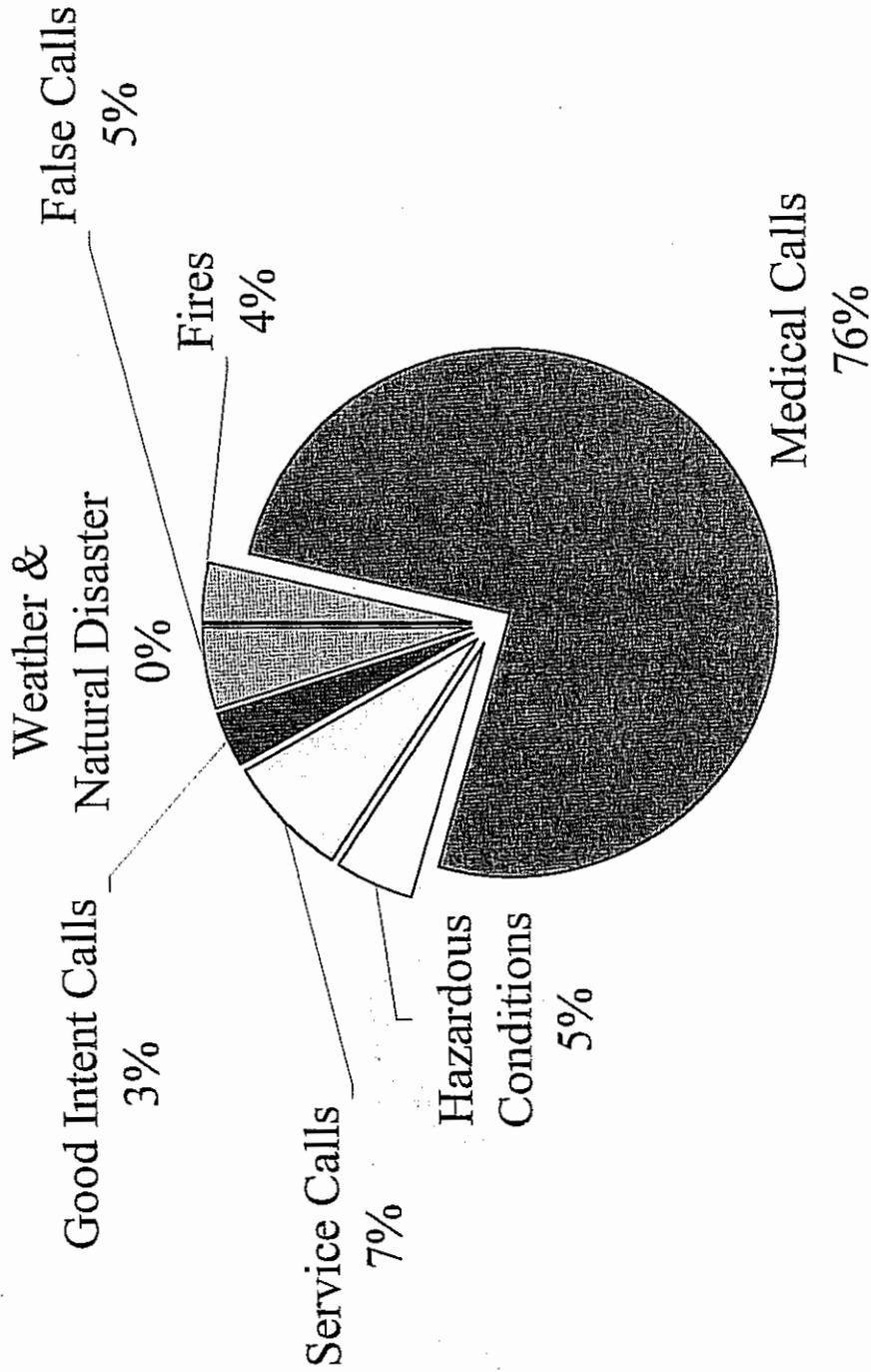
EMPLOYEES

Fire Marshal/Civil Preparedness Director	0.60	0.60	0.60	0.60
Assistant Fire Marshal/Civil Prep. Dir.	0.48	0.48	0.40	0.40
Secretary	<u>0.25</u>	<u>0.25</u>	<u>0.49</u>	<u>0.49</u>
Total	1.33	1.33	1.49	1.49
Paid from Other Funds	0.00	0.00	0.29	0.29
Paid from General Fund	1.33	1.33	1.20	1.20

Fire Marshal
Work Measurements

Inspections	940	950	950	950
Investigations and Complaints	51	30	30	30
Abatement Orders Issued	11	10	10	10
Meetings Attended in Town	30	40	40	40
Inservice Programs Attended	28	40	30	30
Plan Reviews	74	50	50	50

Calls for Fire and Emergency Medical Services in Mansfield



- Fires
- Medical Calls
- Hazardous Conditions
- Service Calls
- Good Intent Calls
- False Calls
- Weather & Natural Disaster

Town of Mansfield
Expenditure Budget - Fire and Emergency Services

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
111 General Fund - Town					
22155 Fire & Emerg Services Admin	25,334	65,690	67,510	68,710	87,390
22200 Mansfield Vol Fire Dept Inc	684,679	708,330	718,050	725,980	794,320
22300 Eagleville Vol Fire Dept Inc	584,199	601,730	585,960	599,850	631,190
22400 Four Corners Fire Dept	4		6,100	6,100	6,100

Total 111 General Fund - Town	1,294,216	1,375,750	1,377,620	1,400,640	1,519,000

***** GRAND TOTAL *****	1,294,216	1,375,750	1,377,620	1,400,640	1,519,000
=====					

FIRE AND EMERGENCY SERVICES

Mansfield Volunteer Fire Company (22200) and Eagleville Volunteer Fire Department (22300)

The Town currently contracts with the Mansfield Volunteer Fire Company and the Eagleville Volunteer Fire Department for the delivery of fire, rescue and emergency medical services (EMS) to the community. For fire and rescue calls, each entity covers approximately one-half of the Town, while Mansfield Volunteer Fire Company operates the ambulance service that serves the entire community. The Town provides the funding for these public safety services.

FY 2003/04 Highlights

- Implemented consolidated budgeting (operational and capital), consolidated purchasing, and consolidated long-term financial and capital planning for the Town's fire and emergency services needs
- Implemented volunteer length of service award program (LOSAP). The program not only recognizes the many years of service provided to the community by its volunteer firefighters, but will help to recruit and retain volunteer personnel in the future.
- Received grant from the Federal Emergency Management Agency (FEMA) for the Mansfield Volunteer Fire Company. The grant will fund improvements designed to enhance town-wide public safety communications and upgrade department radio equipment.
- Began efforts to complete a collective bargaining agreement between the Town and International Association of Firefighters, Local 1420

FY 2004/05 Major Initiatives

- Complete negotiations for successor collective bargaining agreement with International Association of Firefighters, Local 1420
- Complete development and implementation of cafeteria-style volunteer recruitment, retention and recognition program for volunteer firefighters
- Review, consolidate and reissue fire departments' operational policies and procedures
- Update the departments' fire and life safety education programs

Major Changes and Issues

- This budget includes a request of \$16,500 to fund a part-time Secretary position. Under the Emergency Services Operations and Management Improvement Project, the Emergency Services Administrator will likely assume responsibility for ambulance billing and other related tasks. Therefore, the request for part-time administrative support is reasonable.

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
22155 Fire & Emerg Services Admin					
517 Salaries and Wages	25,334	65,690	67,510	67,510	85,490
522 Misc Benefits				1,000	1,500
542 School/Library Books				100	200
543 Office Supplies				100	200

Total 22155 Fire & Emerg Servi	25,334	65,690	67,510	68,710	87,390

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05	Projected 05/06
EMPLOYEE BENEFITS	6,896	20,135	20,943	28,456	31,690
REVENUE					

EMPLOYEES

Emergency Services Administrator	1.00	1.00	1.00	1.00	1.00
Secretary	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.55</u>	<u>0.55</u>
Total	0.00	1.00	1.00	1.55	1.55
Paid from Other Funds	0.00	0.00	0.00	0.55	0.55
Paid from General Fund	0.00	1.00	1.00	1.00	1.00

Town of Mansfield
Expenditure Budget - Combined Fire Departments

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
111 General Fund - Town					
517 Salaries and Wages	804,311	837,460	831,410	831,410	916,220
520 Benefits	126,947	136,490	136,490	147,440	149,280
521 Medical Ben.	79,834	76,830	76,830	76,830	91,900
522 Misc Benefits	29,865	41,720	41,720	43,080	41,600
531 Prof & Tech Services	9,711	11,000	11,000	11,100	11,000
532 Purch Property Services	3,077	3,200	3,200	4,020	3,200
533 Repairs/Maintenance	58,598	40,600	41,700	40,900	39,700
538 Insurance	47,400	48,000	48,000	48,000	48,000
539 Other Purch Services	33,513	39,180	39,180	40,420	45,980
543 Office Supplies	15,273	16,000	16,000	20,500	16,000
545 Land/Rd Maint Supplies		250	250	250	250
546 Energy	26,562	28,280	33,280	34,980	33,180
547 Building Supplies	18,627	14,300	10,300	11,000	11,800
548 Rolling Stock Supplies	7,707	6,000	6,000	6,000	6,000
549 Other Supplies	1,758	1,750	5,750	12,000	8,500
552 Building Facilities	1,000	1,000	1,000	1,000	1,000
554 Equipment	4,699	8,000	8,000	3,000	8,000

Total 111 General Fund - Town	1,268,882	1,310,060	1,310,110	1,331,930	1,431,610

***** GRAND TOTAL *****	1,268,882	1,310,060	1,310,110	1,331,930	1,431,610

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	206,781	213,320	224,270	241,180
REVENUE				

Combined Fire Departments:
EMPLOYEES

Firefighters				
Full Time	12.00	12.00	12.00	12.00
Part Time	5.00	5.00	5.00	5.00
Total	17.00	17.00	17.00	17.00
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	17.00	17.00	17.00	17.00

CIVIL PREPAREDNESS - 23100

The Civil Preparedness Program is administered by the Fire Marshal's Office. Civil Preparedness responsibilities include ensuring the safety of Town citizens, minimizing the amount of property damage in times of emergency, and responding to the needs of citizens during any attack or disaster. The Civil Preparedness Program performs planning and response functions within the Town of Mansfield under the direction of the Town Manager and the Connecticut Civil Preparedness Director. Upon approval of the Town Manager and the State Director, the program may form mutual aid agreements with other municipalities and divisions of state government.

FY 2003/04 Highlights

- Worked with state and local police, University of Connecticut officials and local landlords to ensure a safe and relatively calm University Spring Weekend event
- Performed several watches and warnings during the year, such as Flash Flood, Flood, Severe Thunderstorms and ice storm watches
- Completed Department of Homeland Security Assessment and Strategy to access threats, vulnerabilities, capabilities and needs related to preparedness for weapons of mass destruction and terrorism
- Reviewed Town's Superfund and Reauthorization Act (SARA) Title III Plan
- Assisted Eastern Highlands Health District with developing a plan for a regional Smallpox Post Event Vaccination Clinic
- Participated in Windham Regional Council of Governments (WINCOG) Emergency Planning Workgroup to develop regional plans for municipalities to cooperate in the response to emergencies or disasters
- Revised Town's Emergency Operations Plan to better address hazard analysis, mitigation measures, response capabilities and to specifically include provisions for response to terrorism attacks

FY 2004/05 Major Initiatives

- Review Town's Emergency Operations Plan to ensure that it is current with state and federal guidance for homeland security purposes, including responding to terrorism attacks
- Continue to work with WINCOG Emergency Planning Workgroup to develop regional plans for municipalities to cooperate in the response to emergencies or disasters
- Plan and conduct technical hazard exercise

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
23100 Civil Preparedness					
517 Salaries and Wages	24,946	25,300	25,990	25,990	26,590
522 Misc Benefits		50	50	50	50
533 Repairs/Maintenance		250	250	100	100
549 Other Supplies	54	100	100	100	100

Total 23100 Civil Preparedness	25,000	25,700	26,390	26,240	26,840

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	6,790	7,755	8,063	8,851
REVENUE	11,152	6,520	6,520	6,520

Civil Preparedness
EMPLOYEES

Fire Marshal/Civil Preparedness Director	0.40	0.40	0.40	0.40
Assistant Fire Marshal/Civil Prep. Dir.	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>	<u>0.10</u>
Total	0.50	0.50	0.50	0.50
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	0.50	0.50	0.50	0.50

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Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
	=====	=====	=====	=====	=====
300 Public Works					
30100 Public Works Administration	147,460	146,510	150,410	150,360	154,280
30200 Supervision & Operations	69,016	72,780	74,650	67,110	62,050
30300 Road Services	599,464	610,180	628,530	621,030	642,250
30400 Grounds Maintenance	269,310	256,230	261,900	259,880	272,400
30600 Equipment Maintenance	282,537	304,850	308,570	302,420	307,640
30700 Engineering	194,730	172,220	150,890	152,490	191,010
30800 Building Inspection	115,265	89,640	91,640	90,480	118,860
30900 Maintenance Of Buildings	449,025	460,120	462,810	471,830	487,750
	-----	-----	-----	-----	-----
Total	2,126,807	2,112,530	2,129,400	2,115,600	2,236,240

PUBLIC WORKS

The Department of Public Works provides for the operation, maintenance and repair of the Town's infrastructure – directly for the roads, bridges, solid waste facilities, park and recreation areas, sewers and pump station, and indirectly (through the Board of Education) for the maintenance of Town buildings. Road maintenance is the principal activity of the department, followed by building maintenance, waste management, equipment maintenance, grounds maintenance, engineering and building inspection.

All DPW activities are dependent to some extent on the support of the engineering, equipment maintenance and building maintenance divisions. Engineering provides assistance to the Planning & Zoning Commission and Inland Wetlands Agency, as well as project engineering for road and drainage repairs, waste disposal and grounds maintenance. The equipment shop maintains the Town's fleet of pool cars, police cars, trucks, heavy equipment and specialty equipment. The building maintenance division cares for the physical plant.

PUBLIC WORKS – ADMINISTRATION - 30100

The administration program of the Department of Public Works manages all department activities, plans and coordinates all work, controls and evaluates services rendered, oversees departmental expenditures and personnel matters, and supervises engineering activities.

FY 2003/04 Highlights

- Bid multi-family refuse contract; coordinated the transfer of the work to a new contractor
- Presented pre-paid bag alternative for refuse collection to the Town
- Completed design of Birch Road bikeway extension; coordinated design of Separatist Road bikeway/walkway
- Coordinated continuing efforts for the Town-wide water supply study
- Coordinated completion of 3rd phase of grant-funded Maple Road drainage project
- Renewed DPW's stormwater permit; secured permit for vehicle washwater discharge
- Coordinated local bridge project to replace large culvert on Mt Hope Road
- Assisted in reprioritizing Town's potential walkway projects

FY 2004/05 Major Initiatives

- Assist with Assessor's map update incorporating condos and state property
- Complete last field at the Lions Club soccer complex
- Construct Birch Road and Separatist Road bikeways
- Complete federally funded Maple Road drainage work (final phases)
- Finish closing work at the Town landfill
- Continue towards implementing recommendations of the water supply study

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
30100 Public Works Administration					
517 Salaries and Wages	145,318	143,740	147,640	147,640	151,560
522 Misc Benefits	1,845	2,270	2,270	2,220	2,220
539 Other Purch Services		100	100	100	100
542 School/Library Books	282	300	300	300	300
543 Office Supplies	15	100	100	100	100

Total 30100 Public Works Admin	147,460	146,510	150,410	150,360	154,280

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	39,402	44,058	45,801	50,447
REVENUE	27,664	2,200	19,700	2,300

EMPLOYEES

Public Works Director	1.00	1.00	1.00	1.00
Secretary	0.25	0.25	0.25	0.25
Finance Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	2.25	2.25	2.25	2.25
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	2.25	2.25	2.25	2.25

Public Works - Admin.
Work Measurements

Union Grievances Heard	3	2	3	4
Contracts Administered	16	17	16	16
Capital Projects Completed	18	20	15	15
Personnel Exams Given	1	3	3	3
Professional Development Meetings Attended or Given	6	6	7	7

PUBLIC WORKS – SUPERVISION AND OPERATIONS – 30200

This program details the costs for supervising the employees and the work of the four operations divisions (roads, grounds, waste management and equipment). Program expenditures include costs associated with day-to-day scheduling, routine personnel administration including minor disciplinary actions, first step grievance hearings and materials/supplies purchasing.

FY 2003/04 Highlights

- Revised vehicle washing and drainage facilities at Town garage to comply with new Department of Environmental Protection (DEP) requirements
- Updated cathodic protection on garage underground fuel tanks
- Coordinated Town's annual road resurfacing program; rescheduled all crew work to account for the lack of temporary labor (cut from 03-04 budget)
- Coordinated installation and testing of Town's first dry-hydrant on Dunham Pond Road

FY 2004/05 Major Initiatives

- Recruit/replace Superintendent (position vacated in Spring of 04); train new hire
- Improve communication and reporting to Parks and Recreation Department for grounds crew work in Town parks and open space
- Continue upgraded turf maintenance program by utilizing a turf consultant and tuning new irrigation system for the Lions Club Park
- Continue Department's self assessment and accreditation efforts
- Continue high level of safety awareness and training for operations personnel

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
30200 Supervision & Operations					
517 Salaries and Wages	68,340	68,690	70,560	63,500	57,800
522 Misc Benefits	661	1,340	1,340	760	1,350
531 Prof & Tech Services	-35	1,600	1,600	2,100	2,100
539 Other Purch Services	50	350	350	200	200
542 School/Library Books		100	100	50	100
554 Equipment		700	700	500	500

Total 30200 Supervision & Oper	69,016	72,780	74,650	67,110	62,050

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	18,626	21,054	19,699	19,239

EMPLOYEES

	1.00	1.00	1.00	1.00
Superintendent	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	1.00	1.00	1.00	1.00
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	1.00	1.00	1.00	1.00

Supervision & Operations
Work Measurements

	18	10	10	8
On-the-job Accidents	18	10	10	8
Lost Time Due to Injuries or Accidents (man days)	263	30	35	10
Avg. No. of Sick Days per Employee	9.5	7	8	8
No. of Safety/Training Sessions	6	4	4	6
Disciplinary Actions Taken	3	2	3	3

PUBLIC WORKS – ROAD SERVICES – 30300

The Road Services program includes funds for snow and ice control, road surface maintenance, drainage facility maintenance, sign maintenance, minor drainage construction, minor road construction, road surface improvements, striping, street lighting, bridge maintenance, roadside vegetation control and emergency storm cleanup.

FY 2003/04 Highlights

- Resurfaced 10.2 miles of Town road surfaces with chipseal; crack sealed 2 miles of roads using the state bid contractor
- Installed approximately 120 feet of drainage pipe, 3 catch-basins, two headwalls and a plunge pool on Maple Road as part of the federally funded drainage project
- Performed routine, seasonal maintenance on all Town roads, including snowplowing/sanding, roadside mowing, grading dirt roads, cleaning ditches and catch basins, and curb placement

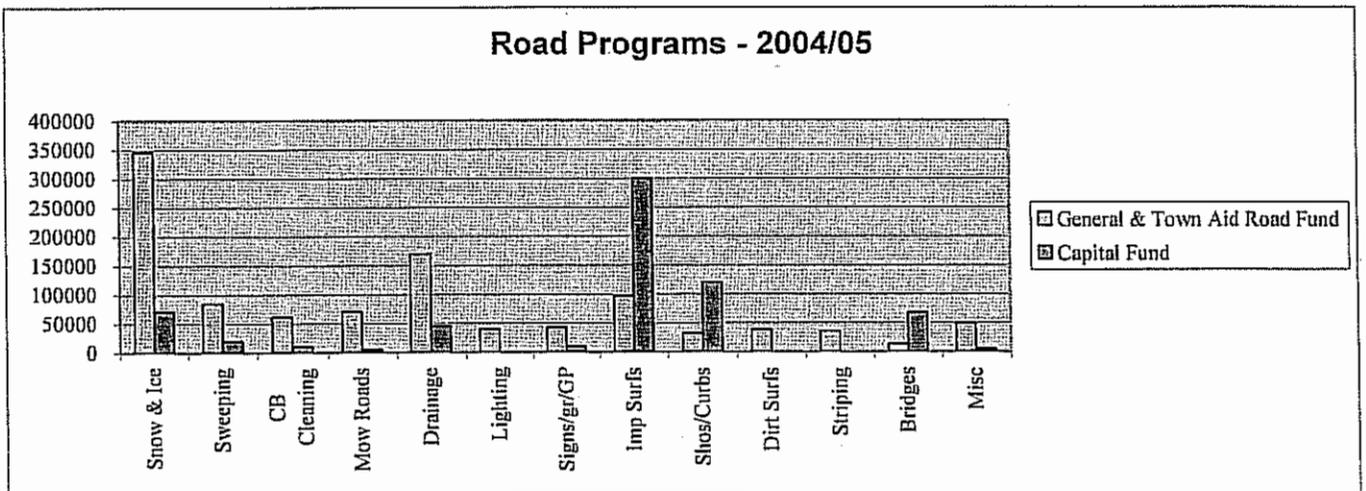
FY 2004/05 Major Initiatives

- Complete final phase of the Maple Road drainage project
- Continue resurfacing approximately 15 miles of Town roads
- Construct parking improvements for Southeast field complex
- Construct roundabout at the Birch Road/Hunting Lodge Road intersection
- Assist with the closure of the Town's bulky waste landfill

Major Changes and Issues

In addition to general fund expenditures budgeted here, funds have been included in the capital budget proposal for road related equipment (\$190,500), transportation enhancements (\$120,000), road resurfacing (\$275,000) bridges (\$62,500) and guardrails (\$5,000).

The proposed FY 04/05 road maintenance activities funded here and in the Capital Program have been broken down into individual program costs and plotted below:



Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
30300 Road Services					
517 Salaries and Wages	554,222	559,080	577,430	569,930	591,650
522 Misc Benefits	5,712	3,600	3,600	4,500	4,500
539 Other Purch Services		3,600	3,600	3,600	3,600
546 Energy	35,113	39,400	39,400	38,500	37,500
554 Equipment	4,417	4,500	4,500	4,500	5,000
Total 30300 Road Services	599,464	610,180	628,530	621,030	642,250

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	150,158	171,369	176,804	196,934

EMPLOYEES

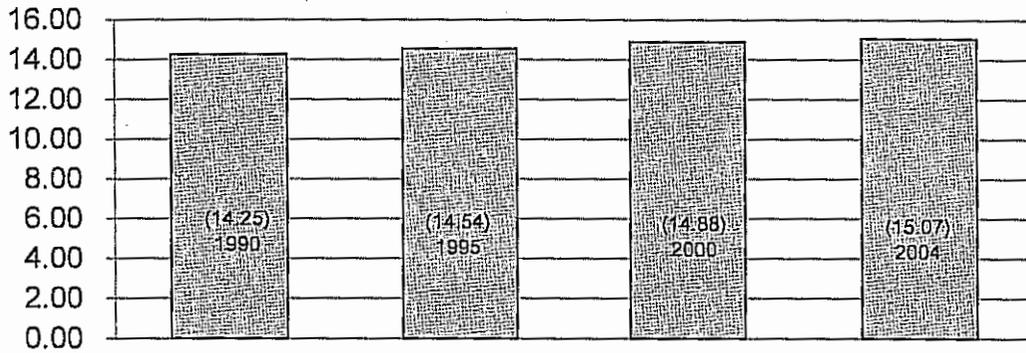
Road Foreman	1.00	1.00	1.00	1.00
Equipment Operator	2.00	2.00	2.00	2.00
Truck Driver	7.00	7.00	7.00	7.00
Laborer	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	12.00	12.00	12.00	12.00
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	12.00	12.00	12.00	12.00

Road Services

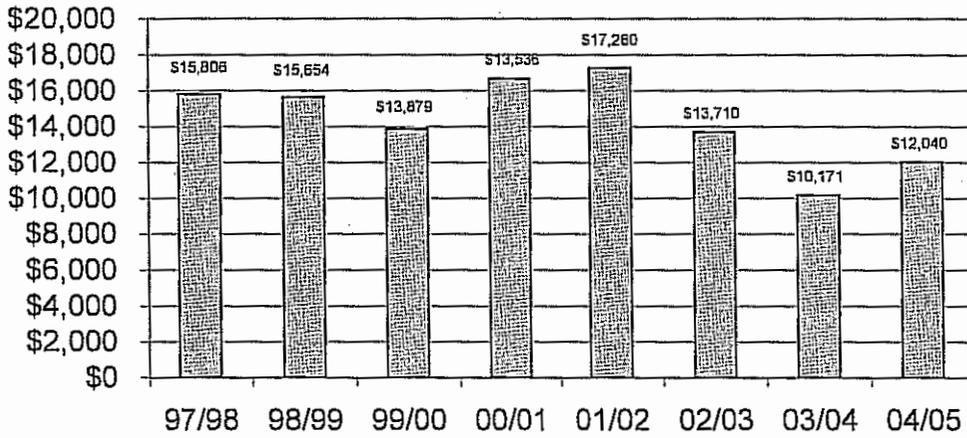
Work Measurements

Accumulated Snowfall in Inches	81	45	50	45
Cubic Yrds of Sand Applied to Roads	4,300	3,500	4,500	3,500
Miles of Town Roads Maintained	104.4	104.6	104.6	104.8
Days of Sanding/Plowing Required	35	25	30	25
Tons of Salt Applied to Roads	900	850	750	850

Average Length of Snowplow Routes (7 Routes in Town)



Dollars Per Mile Budget for Roads Activity (General Fund, Town Aid & Capital Budgets)



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PUBLIC WORKS – GROUNDS MAINTENANCE – 30400

The Grounds Maintenance Division maintains Town-owned and operated parks and recreational facilities, as well as the ball fields, soccer fields, roads, trees, ponds, beaches, lawns, orchards, trails, equipment and buildings associated with them. The program also includes costs for care of the large turf areas around Town buildings, and the maintenance of Bicentennial Pond. In addition, the division provides grounds and field maintenance to the Mansfield Discovery Day Care Center and the Region #19 school district through annual contracts with these entities.

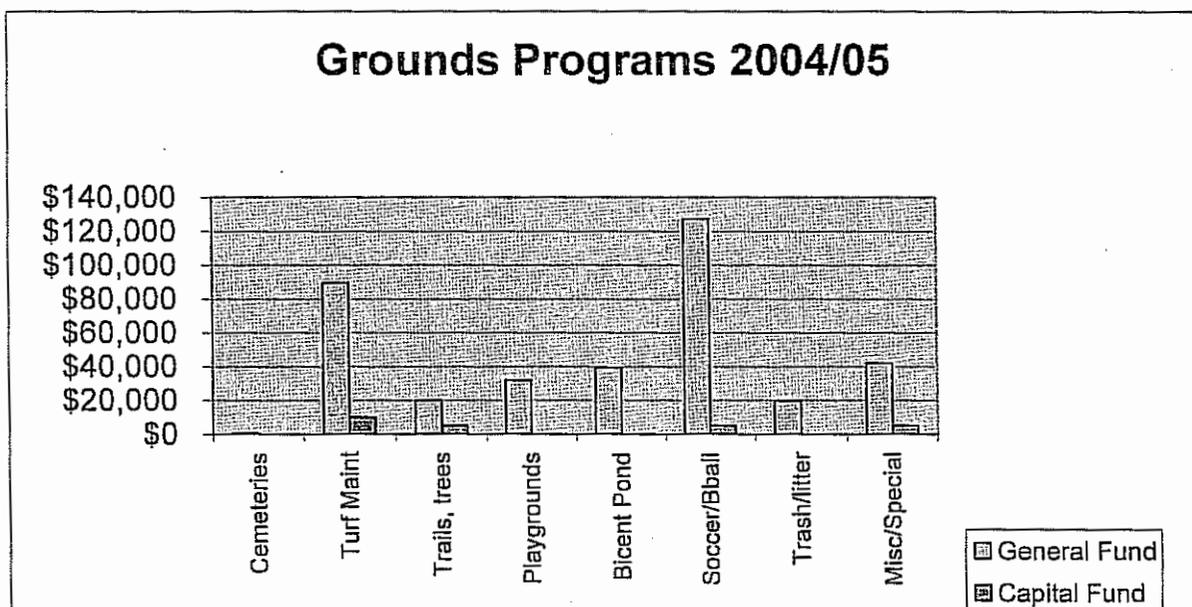
FY 2003/04 Highlights

- Maintained turf areas, school and Town athletic fields, parks and other grounds facilities without seasonal laborers (eliminated for 2003/04)
- Continued rough grading for 4th soccer field at the Lions club park complex
- Began mowing along the Mansfield Center walkway; continued shared maintenance (with UConn) of the bike path connecting the Hunting Lodge Road bike path with the main campus

FY 2004/05 Major Initiatives

- Develop evapotranspiration-based irrigation schedule for fields 1 and 2 at Lions Club Park
- Continue grading work for 4th soccer field at Lions Club Park
- Deep-aerate packed-down turf on athletic fields (especially Region 19 fields)

The proposed FY 04/05 grounds maintenance activities as funded here and in the Capital Program have been broken down into individual program costs and plotted below:



Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
30400 Grounds Maintenance					
517 Salaries and Wages	245,806	220,090	225,760	224,260	233,410
522 Misc Benefits	105	200	200	200	200
532 Purch Property Services	3,895	5,750	5,750	5,750	7,800
534 Rentals	461	220	220	200	200
539 Other Purch Services		1,500	1,500	1,000	1,500
543 Office Supplies	452	450	450	450	450
545 Land/Rd Maint Supplies	11,708	16,220	16,220	16,220	17,040
547 Building Supplies	6,192	9,300	9,300	9,300	9,300
554 Equipment	691	2,500	2,500	2,500	2,500

Total 30400 Grounds Maintenanc	269,310	256,230	261,900	259,880	272,400

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	58,584	67,460	69,570	77,691
REVENUE	75,000	77,170	77,170	79,220

EMPLOYEES

Grounds Crew Leader	1.00	1.00	1.00	1.00
Groundskeeper	2.00	2.00	2.00	2.00
Laborer	<u>3.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	6.00	5.00	5.00	5.00
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	6.00	5.00	5.00	5.00

Grounds Maintenance
Work Measurements

Acres Mowed	93	93	93	93
Undeveloped Acres Maintained	935	990	1,050	1,100
Parking Lots Maintained	18	19	19	19
Soccer Fields Maintained	14	14	14	14
Baseball Fields Maintained	14	14	14	14
Football Fields Maintained	3	2	3	3

PUBLIC WORKS – EQUIPMENT MAINTENANCE – 30600

The Equipment Maintenance Program funds the operation and maintenance of all Public Works/General Government vehicles and heavy equipment. Program activities include repairs, service and preventative maintenance checks (PM), as well as the procurement of all fuels, parts and supplies for the entire Town fleet. The fleet includes 80 road vehicles and over 75 off-road pieces of equipment.

FY 2003/04 Highlights

- Resolved bid deficiencies and took delivery of new sewer flusher/water truck mounted on Town's truck chassis
- Prepared bid specifications for replacement large plow truck and deep tine aerator
- Completed modifications to new vehicle washing system and wash bay; installed required separator and DEP approved holding tank
- Upgraded vehicle diagnostic (computer) set up
- Implemented preventative maintenance (PM) scheduling using computerized fleet maintenance program

FY 2004/05 Major Initiatives

- Per Department of Environmental Protection (DEP) requirements, continue sampling of garage area stormwater discharges
- Train mechanics in use of new vehicle diagnostic tools
- Determine cost-effective chemical/additive requirements for vehicle washwater treatment system

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
30600 Equipment Maintenance					
517 Salaries and Wages	143,747	142,510	146,230	146,730	150,360
521 Medical Ben.	-5,630	-5,630	-5,630	-5,630	-5,630
522 Misc Benefits	2,586	2,850	2,850	2,850	2,850
533 Repairs/Maintenance	1,186	1,000			
539 Other Purch Services			1,000	1,000	1,000
542 School/Library Books	300	220	220	220	220
546 Energy	40,474	49,250	49,250	43,300	43,300
547 Building Supplies	3,549	3,450	3,450	3,450	3,400
548 Rolling Stock Supplies	87,506	102,200	102,200	101,500	103,140
549 Other Supplies	3,182	3,500	3,500	3,500	3,500
554 Equipment	5,637	5,500	5,500	5,500	5,500

Total 30600 Equipment Maintena	282,537	304,850	308,570	302,420	307,640

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	39,127	43,681	45,519	50,048

EMPLOYEES

Lead Mechanic	1.00	1.00	1.00	1.00
Mechanic	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	3.00	3.00	3.00	3.00
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	3.00	3.00	3.00	3.00

Equipment Maintenance
Work Measurements

Gasoline Used (gals)	36,335	34,500	35,000	35,000
Diesel Fuel Used (gals)	28,900	24,500	25,000	25,000
Autos, Trucks & Equipment Maintained	304	304	304	304
Preventive Maint. Services & Diagnosis	603	500	500	550
Number of Equipment Repairs	2,490	2,450	2,500	2,500

PUBLIC WORKS – ENGINEERING – 30700

The engineering division provides technical support to many Town agencies and departments. The program also investigates street line questions, road/drainage complaints and traffic related problems. In addition, the engineering division also prepares plans and specifications for road, bridge and drainage construction projects and lays out athletic fields for school and recreational use.

FY 2003/04 Highlights

- Continued design and inspection work for Town's active bikeway/walkway projects (Birch Road/Route 44 and Separatist Road)
- Continued progress on Town geographic information system (GIS) mapping – completed waterbody and stormdrain layers; coordinated in-house training for Town staff users
- Rated paved roads (annually) and tested landfill monitoring wells (quarterly)
- Assisted with bulky waste landfill closure; coordinated electrical service changes for installation of refuse compaction equipment at Transfer Station
- Applied for and received rural major collector grant for reclamation of lower portion of Clover Mill Road

FY 2004/05 Major Initiatives

- Continue work on Town GIS mapping including mapping and inventory work for Government Accounting Standards Board (GASB) Statement 34 and National Pollution Discharge Elimination System (NPDES) Phase II requirements
- Continue with updating computerized tax maps
- Bid and construct Route 44/Birch Road bikeway and Maple Road reconstruction projects
- Continue oversight/staking of landfill closure activities
- Complete design for irrigation systems for 3rd and 4th soccer fields at Lions Club memorial park

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
30700 Engineering					
517 Salaries and Wages	190,093	164,470	143,140	145,590	182,910
522 Misc Benefits	1,421	3,300	3,300	2,800	3,300
531 Prof & Tech Services	170	1,000	1,000	750	1,000
533 Repairs/Maintenance	304	500	500	500	750
541 Instructional Supplies	844	1,250	1,250	1,000	1,150
542 School/Library Books	153	200	200	200	200
543 Office Supplies	858	600	600	700	700
547 Building Supplies	500	500	500	550	500
554 Equipment	387	400	400	400	500

Total 30700 Engineering	194,730	172,220	150,890	152,490	191,010

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	51,407	50,412	45,165	60,882

EMPLOYEES

Transportation Planning Aide	0.10	0.00	0.00	0.00
Asst. Town Engineer	1.00	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00	1.00
Project Engineer	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	3.10	3.00	3.00	3.00

Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	3.10	3.00	3.00	3.00

Engineering
Work Measurements

Projects Inspected	15	15	12	12
Site & Plot Plans Reviewed	210	165	210	210
Surveys Completed	20	20	20	20
Traffic Investigations	75	70	70	70
Highway Permits Issued	42	50	50	50

BUILDING INSPECTION – 30800

The Building Department enforces the Connecticut Basic Building Code, the National Electric Code and International Mechanical and Plumbing Codes as required by section 29-252 of the Connecticut General Statutes. The codes are designed to promote public safety, health and welfare insofar as they are affected by building construction issues such as structural strength, adequate means of egress, sanitary equipment, light, ventilation and fire safety. In general, the department's goal is to ensure safety to life and property from all hazardous incidents related to the design, erection, repair, removal, demolition or use and occupancy of buildings and structures. Inspections are made at various stages of construction to ensure compliance with applicable codes and no building is issued a Certificate of Occupancy until staff is convinced that the work has been satisfactorily completed. The staff also consults with architects, contractors and homeowners who seek advice and assistance. In addition, the department enforces the State Demolition Code, assigns and maintains a record of street numbers and is on call to conduct inspections following fires or other disasters.

FY 2003/04 Highlights

- Maintained busy permitting and inspection schedule despite reduction in staff
- Attended code related courses and seminars required to maintain certifications
- Served as member of Records Management Project Team to develop a consolidated records management program for the Town

FY 2004/05 Objectives

- Prepare for new code cycle which will be phased in starting approximately September 1, 2004
- Continue as member of Records Management Project Team to complete a consolidated records management program for the Town
- Update and computerize the house numbering book so all departments may access the record
- Continue to consolidate office files from two per address to one, and institute new easier-to-read labeling system
- Attend code related courses and seminars required to maintain license
- Continue with permitting and inspection activity

Major Changes and Issues

- This budget includes a request of \$20,000 to restore on a part-time basis the position of Assistant Building Official. Management eliminated the full-time Assistant position for the current year, and the resulting workload has been too onerous for one full-time Building Official. The request for a part-time position is reasonable, in management's opinion.

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
30800 Building Inspection					
517 Salaries and Wages	113,348	84,150	86,150	86,150	114,220
522 Misc Benefits	582	2,790	2,790	1,230	1,540
531 Prof & Tech Services		500	250	500	500
539 Other Purch Services	100	500	500	650	500
542 School/Library Books	504	800	800	800	1,200
543 Office Supplies	461	450	700	700	450
547 Building Supplies	54	250	250	250	250
549 Other Supplies	216	200	200	200	200
Total 30800 Building Inspectio	115,265	89,640	91,640	90,480	118,860

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	30,852	21,195	26,725	32,044
REVENUE	178,465	160,000	225,250	200,250

EMPLOYEES

Building Official	1.00	1.00	1.00	1.00
Assistant Building Official	0.00	0.40	0.00	0.43
Secretary	<u>0.25</u>	<u>0.25</u>	<u>0.80</u>	<u>0.80</u>
Total	1.25	1.65	1.80	2.23
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	1.25	1.65	1.80	2.23

Building Inspection
Work Measurements

Total Building Permits	726	837	650	688
Total Inspections	2,415	2,586	1,800	2,100
Dollar Value of Bldg Construction	\$12,613,728	\$12-15 mil	\$14,064,297	\$12-15 mil
Dollar Value of Fees Collected	\$155,599	\$140-170K	\$175,000	\$140-170K

BUILDING MAINTENANCE - 30900

This program includes the costs to maintain all municipal buildings under the supervision of the Building Maintenance Director.

The department is responsible for the maintenance and repair of Town buildings and equipment, including the Audrey Beck Municipal Building, Mansfield Public Library, Eagleville Fire Station #2, Senior Center, Wellness Center, Public Works Garage, Bicentennial Pond Buildings, Dog Pound, Landfill Buildings, Mansfield Discovery Depot, Mansfield Downtown Partnership, Eagleville School House, Joshua's Trust, Maintenance Shop, Old Town Hall, School Bus Garage, Lions Park Concession Building and the former Town Office Building along with the four schools. Specific duties include septic tank maintenance; boiler and oil burner maintenance and repairs; well maintenance; electrical, plumbing and roof repairs; general building repairs; and vandalism and building equipment repairs.

The department is staffed with full and part-time custodial personnel, and, when funding permits, hires additional summer help to work on building interiors and exteriors. The department also maintains contracts with various vendors to provide annual service on fire and burglar alarms, hood systems, boiler cleaning and fire extinguishers, as well as to provide exterminator service.

The department has established an in-house preventative maintenance program to ensure that all buildings and related equipment are kept in good repair. Adequate maintenance and custodial supplies are kept on hand to guarantee uninterrupted use of the facilities.

FY 2003/04 Highlights

- Installed new Boiler at Southeast Elementary School
- Replaced all bathroom partitions in all K-4 Schools
- Installed additional lighting at Senior Center
- Completed cabinet and counter installation in some offices at Town Hall
- Continued to update the maintenance shop facilities, including the addition of more new windows, and electrical and accessibility improvements
- Implemented an action plan to implement managerial and administrative improvements

FY 2004/05 Major Initiatives

- Complete action plan to implement managerial and administrative improvements
- Make ongoing improvements to maintenance shop on former Mansfield Training School campus
- Oversee ongoing asbestos management plan, which is in effect for all Town buildings
- Update all Town buildings to comply with new Americans with Disabilities Act (ADA) Regulations
- Replace Library chimney
- Continue implementing energy conservation measures in all buildings such as installing energy efficient lighting and expanding energy management systems in the buildings.
- Ensure that all buildings comply with new Occupational Safety and Health Administration (OSHA) standards

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
30900 Maintenance Of Buildings					
511 Noncertif.	127,668	118,660	125,350	122,130	129,160
517 Salaries and Wages	74,146	76,820	78,920	82,920	88,140
522 Misc Benefits	63	700	700	950	1,350
532 Purch Property Services	28,771	32,600	32,600	32,000	32,500
533 Repairs/Maintenance	26,838	25,500	24,400	25,400	26,400
539 Other Purch Services	51,269	66,350	66,350	66,350	66,600
546 Energy	132,458	127,990	122,990	129,580	130,600
547 Building Supplies	7,812	11,500	11,500	12,500	13,000

Total 30900 Maintenance Of Bui	449,025	460,120	462,810	471,830	487,750

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	53,503	59,917	62,370	70,665
REVENUE	5,460	4,410	4,460	4,410

Maint. Of Buildings
EMPLOYEES

Building Maintenance Director	1.00	1.00	1.00	1.00
Maintenance Staff	0.75	0.75	0.75	0.75
Custodians	2.63	2.63	2.75	2.75
Secretary	<u>0.50</u>	<u>0.50</u>	<u>0.43</u>	<u>0.43</u>
Total	4.88	4.88	4.93	4.93
Paid from Other Funds	0.50	0.50	0.43	0.43
Paid from General Fund	4.38	4.38	4.50	4.50

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Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
400 Community Services					
41200 Health Regulation & Inspec.	5,451	5,000	5,000	3,500	2,500
42100 Social Service Administration	132,004	168,270	169,730	173,590	224,170
42202 Mansfield Challenge - Winter	1,701	2,430	2,430	2,430	2,430
42203 Peer Outreach	303	360	360	360	360
42204 Youth Employment - Middle Sch	3,613	4,000	4,000	4,000	4,000
42210 Youth Services	195,759	152,250	155,650	152,090	123,670
42300 Senior Services	188,256	149,900	149,410	149,710	169,260
43100 Library Administration	456,319	475,440	485,660	487,191	510,130
44100 Recreation Administration	111,638	110,490	117,190	117,690	123,040
45000 Contributions To Area Agency	255,492	237,480	237,480	242,240	263,150

Total	1,350,536	1,305,620	1,326,910	1,332,801	1,422,710

COMMUNITY SERVICES

Mission

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

Program Purpose and Description

The Community Services Division provides health services, social services and library and recreation services to residents of Mansfield. Also included in this division are contributions to area agencies that primarily support community services.

HEALTH REGULATION & INSPECTION - 41200

This program funds various professional and technical services related to health regulation and inspection not provided by the Eastern Highlands Health District, such as engineering services necessary to monitor the closure of the University of Connecticut Landfill.

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
	=====	=====	=====	=====	=====
41200 Health Regulation & Inspec.					
551 Land	5,451	5,000	5,000	3,500	2,500
Total 41200 Health Regulation	5,451	5,000	5,000	3,500	2,500

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Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
111 General Fund - Town					
42100 Social Service Administration	132,004	168,270	169,730	173,590	224,170
42202 Mansfield Challenge - Winter	1,701	2,430	2,430	2,430	2,430
42203 Peer Outreach	303	360	360	360	360
42204 Youth Employment - Middle Sch	3,613	4,000	4,000	4,000	4,000
42210 Youth Services	195,759	152,250	155,650	152,090	123,670
42300 Senior Services	188,256	149,900	149,410	149,710	169,260

Total 111 General Fund - Town	521,636	477,210	481,580	482,180	523,890

***** GRAND TOTAL *****	521,636	477,210	481,580	482,180	523,890
=====					

SOCIAL SERVICES

DEPARTMENT STRUCTURE AND SUPPORT

- The Department assists residents through three service divisions: Adult Services, Senior Services and Youth Services.
- Citizen guidance is provided by the following advisory committees: Social Services Advisory Committee, Youth Service Bureau Advisory Committee, Mansfield Senior Association, Commission on Aging, Mansfield Wellness Program Operations Advisory Committee, Mansfield Advisory Committee on the Needs of Persons with Disabilities and the Mansfield School Readiness Council.
- Grants and contributions from many public and private sources supplement general fund expenditures. These grants and private donations provide support for several programs as well as for individuals with emergency financial needs.

ADULT AND ADMINISTRATIVE SERVICES –42100

The adult and administrative services division provides administrative and supervisory services to all three service divisions in the department. Adult and administrative services also offers counseling, referral, information, advocacy services to adults of all ages, and provides support services to various citizen committees. In addition, the office serves as the Town's Municipal Agent for Elderly and Fair Housing Officer. Lastly, the adult and administrative services division processes elderly/disabled tax relief applications, and coordinates community holiday giving programs.

FY 2003/04 Highlights

- With assistance of Mansfield School Readiness Council, coordinated fifth year of school readiness program through four private early care and education centers. Integrated additional school readiness services through coordination of Discovery Grant from the William Caspar Graustein Memorial Fund.
- Provided staff services for advisory boards and committees, including Mansfield School Readiness Council and sub-committees, Commission on Aging, Mansfield Advisory Committee on the Needs of Persons with Disabilities, Mansfield Wellness Program Operations and Community Advisory Committees, Social Services Advisory Committee and Windham Region Fair Housing Task Force
- Provided information, referral, counseling and emergency financial services to residents with special needs
- Assisted 177 persons who are elderly or disabled to apply for state tax relief programs. If needed, provided social services to tax relief applicants.
- Coordinated volunteer community holiday giving programs involving 21 individual or group donors and 82 recipients from 30 households
- Provided referral, short or longer-term counseling services to 261 residents
- Provided emergency financial assistance and food pantry assistance for a total of 75 incidents
- Continued participation in the Windham Region Fair Housing Task Force; the Homeless Coalition; and the Transportation Coalition of Eastern Connecticut
- Participated in the University of Connecticut's President's Task Force on Substance Abuse

FY 2004/05 Major Initiatives

- Explore alternate funding sources for programs and services including grants and foundations
- Facilitate integration of Departmental operations to improve efficiency and overall service to residents
- Develop new services that enhance overall "quality of life" for all residents of Mansfield

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05

42100 Social Service Administration					
517 Salaries and Wages	129,790	165,020	166,480	166,480	170,320
522 Misc Benefits	1,693	2,650	2,650	2,650	2,750
539 Other Purch Services	50				500
542 School/Library Books	25	150	150	100	150
543 Office Supplies	446	450	450	450	450
561 Social Welfare Payments				3,910	
563 Misc Expenses & Fees					50,000

Total 42100 Social Service Adm	132,004	168,270	169,730	173,590	224,170

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	35,328	50,580	51,645	56,692
REVENUE	3,727	3,820	382	3,820

EMPLOYEES

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Director	1.00	1.00	1.00	1.00
Social Worker	1.00	1.00	1.00	1.00
Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	3.00	3.00	3.00	3.00
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	3.00	3.00	3.00	3.00

Social Services Administration
Work Measurements

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Elderly Tax Relief Apps.	190	160	160	160
Persons assisted through Holiday Prog.	100	119	120	120
Persons receiving Counseling Referral	200	160	160	160
Persons Provided Information Only	100	100	100	100

SOCIAL SERVICES- YOUTH SERVICE BUREAU-42210

Under this program, staff and volunteers provide professional clinical interventions and many kinds of supportive activities to assist children and their families to resolve problems and concerns and to promote the positive development of children. Staff also works cooperatively with the Board of Education on various programs related to early care and education of children.

FY 2003/04 Highlights

- Provided clinical services to 156 youth in 102 families through 1297 therapy sessions
- Promoted positive intergenerational activities throughout the year through Big Friends program and Juniper Hill Village
- Mansfield Wilderness Challenge with 16 participants completed its 27th year
- Provided assistance to: 54 elementary school students dealing with losses through COPE; 6 Middle School students serving as role models under Peer Outreach; 8 students to master school work through Homework Group; and the E.O. Smith Senior Class by allocating funds to Safe Graduation
- Provided parent support through the mother's group (6), grandparent's group (6) and Safe Homes (278 parents in a network now on the Town's webpage)
- Youth prepared a third video to promote smoking prevention
- Acquired grant funding to allow 12 youth to attend summer camp at Rectory School

FY 2004/05 Major Initiatives

- Continue to cooperate with Northeast Communities Against Substance Abuse (NECASA) and other community resources to help prevent the use of harmful chemical substances
- Integrate services with other groups including Regional Coalition Supporting Youth
- Continue providing brief evaluation, intervention and preventive services to children and their families
- Continue successful collaboration with Mansfield Schools
- Develop a strategic plan addressing the needs of children ages 0-8 in collaboration with the Mansfield School Readiness Committee and the Graustein Discovery initiative

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
42210 Youth Services					
510 Cert Wages	-16,130	-16,130	-16,130	-16,130	-16,130
517 Salaries and Wages	140,607	125,250	128,650	125,090	131,170
522 Misc Benefits	2,686	2,780	2,780	2,780	2,030
531 Prof & Tech Services	67,365	38,950	38,950	38,950	5,200
539 Other Purch Services	150	150	150	150	150
542 School/Library Books	59	200	200	200	200
543 Office Supplies	362	450	450	450	450
549 Other Supplies	660	600	600	600	600
563 Misc Expenses & Fees		10,500	10,500	10,500	10,500
570 Expend Reductions		-10,500	-10,500	-10,500	-10,500
Total 42210 Youth Services	195,759	152,250	155,650	152,090	123,670

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	31,348	30,596	31,940	35,196

EMPLOYEES

Youth Service Coordinator	1.00	1.00	1.00	1.00
Youth Counselors	1.25	1.25	1.25	1.25
Secretary	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	2.25	2.25	2.25	2.25
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	2.25	2.25	2.25	2.25

Youth Service
Work Measurements

Therapy sessions w/youth & families (yr)	1,000	1,100	1,100	1,100
Youth recvng one or more clinical svcs (yr)	130	130	130	130
Youth, parent, grandparent Participants in 12 support groups*	95*	100	100	100
Youth Employment participants	100	90	90	90

*Does not include 250 families enrolled in Safe Homes

SOCIAL SERVICES - SENIOR SERVICES - 42300

Senior Services provides opportunities to seniors aged fifty-five and over. Seniors are involved in varied creative, educational, and recreational service and social activities at the Mansfield Senior Center. The Senior Center offers a variety of activities including computer classes, health programs, exercise classes, arts and crafts, chorus, meals, trips and volunteer opportunities. In addition, social services, case management and medical services are provided to seniors through the services of the Wellness Center.

FY 2003/04 Highlights

- Provided stimulating programs and activities to promote physical, emotional, cognitive and social health. The cumulative daily attendance was 17,030 (an average of 70 persons who sign in each day of operation).
- Provided counseling, information and referral services to individual seniors and families
- Senior Service Social Worker, VNA East, private practitioners and UCONN faculty and students provided professional, comprehensive health promotion (wellness) services
- Over 100 volunteers, many of whom are among the 1185 members, contributed thousands of hours to assist in the operation of the Senior Center and provide community service
- Conducted intergenerational programs to promote cooperation and mutual understanding between youth and seniors, including programming with the National Honor Society of E. O. Smith High School and Mansfield Middle School
- The Senior Center Association, Inc. served 2978 noon meals; the Windham Hospital and the federal meals program prepared meals
- Offered health assessments, screenings and preventative care at the Wellness Center. The Clinical Nurse Specialist met with a total of 92 seniors. On a monthly basis, thirty-eight seniors received adult health screenings monthly and eighteen seniors received podiatry care.
- Hosted holiday events for Independence Day, Thanksgiving and New Years, with over 300 seniors participating

FY 2004/05 Major Initiatives

- Continue comprehensive, varied and stimulating programming
- Work closely with the Senior Center Association to define mutual roles and maximize resources
- Explore future space needs for delivery of services
- Pursue funding for transportation services
- Provide resources of an eldercare attorney on a monthly basis to offer legal guidance and referrals
- Provide information on proposed Medicare changes and encourage seniors to influence state and federal public policy agendas
- Increase participation in meal programs
- Offer programs that meet the needs of individuals who have recently retired

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
42300 Senior Services					
517 Salaries and Wages	185,291	145,940	145,450	146,000	165,400
522 Misc Benefits	826	1,410	1,410	1,260	1,410
533 Repairs/Maintenance	33	200	200	100	100
539 Other Purch Services	1,387	1,500	1,500	1,500	1,500
542 School/Library Books	24	100	100	100	100
543 Office Supplies	695	750	750	750	750
Total 42300 Senior Services	188,256	149,900	149,410	149,710	169,260

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	50,434	44,732	43,958	55,054

EMPLOYEES

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Senior Services Coordinator	1.00	1.00	1.00	1.00
Senior Service Social Worker	1.00	1.00	1.00	1.00
Secretary	<u>2.00</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
Total	4.00	3.50	3.50	3.50
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	4.00	3.50	3.50	3.50

Senior Center
Work Measurements

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Total Membership	1,260	1,210	1,225	1,240
New Members Registered	50	50	50	50
SPARKS copies published/monthly	960	1,010	1,020	1,030
Participation (Cumulative)	18,000	18,000	18,000	18,000
Noon Meals Served:	6,650	6,000	6,100	6,150
Persons receiving Social Services (Average number served/month)	40	35	35	35

LIBRARY ADMINISTRATION - 43100

Mansfield Public Library serves as the popular materials library for the Town of Mansfield, providing recreational reading materials and information resources in a wide variety of formats. During fiscal year 2003-04, the Library reduced its hours from 60 hours per week, 7 days per week to 52 hours per week, 6 days per week due to budget restraints.

Available 24 hours a day is our website, www.biblio.org/mansfield.

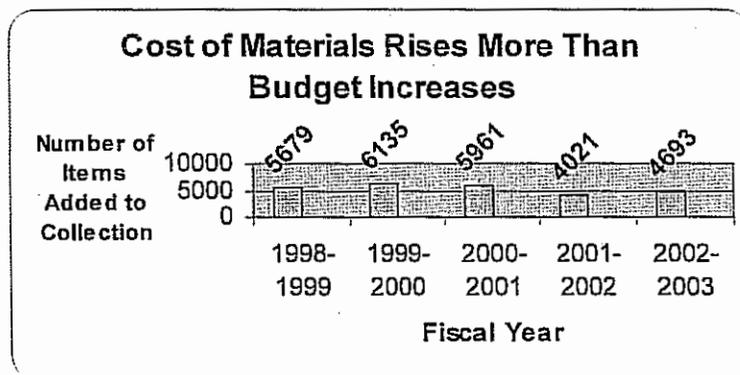
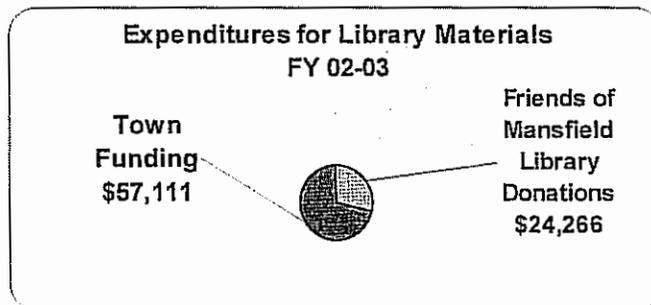
The goals of the Mansfield Public Library are to provide a broad range of materials in a variety of formats, to make Library materials available throughout the community, to offer programs and services that promote lifelong learning, and to provide qualified staff to both assist patrons and promote the active use of the full range of library resources.

FY 2003/04 Highlights

- 📖 Expanded public access to digital resources that are available at Mansfield Public Library through funding provided by the Bill & Melinda Gates Foundation: added thirty software programs.
- 📖 Increased publicity for subscription databases, web resources, and the print collection through our monthly newsletter, programs, bookmarks, an expanded web site, and the development of partnerships with community organizations.
- 📖 Analyzed targeted collections (children's picture books, subject gaps in adult nonfiction, and Chinese language) and began selecting titles to replace worn and/or outdated materials.

FY 2004/05 Major Initiatives

- 📖 Recognize the preference of the public to borrow films in DVD format and audio books in CD format during fiscal year 2004-5.
- 📖 Increase the number of bestseller titles available by 25% by expanding our lease agreement to an inventory of 400 titles.



Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
43100 Library Administration					
517 Salaries and Wages	377,817	386,160	396,380	396,381	408,040
522 Misc Benefits	2,053	3,050	3,050	3,050	5,620
531 Prof & Tech Services	2,478	3,000	3,000	3,000	3,000
533 Repairs/Maintenance	350	100	100	100	100
534 Rentals	409	430	430	440	440
539 Other Purch Services	1,659	2,000	2,000	3,000	2,860
541 Instructional Supplies	5,860	7,300	7,300	7,300	7,500
542 School/Library Books	65,693	72,900	72,900	73,920	82,570
547 Building Supplies		500	500		
Total 43100 Library Administra	456,319	475,440	485,660	487,191	510,130

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	88,480	104,842	106,908	118,283
REVENUE	27,435	23,000	21,600	23,600

EMPLOYEES

Library Director	1.00	1.00	1.00	1.00
Children's Librarian	1.00	1.00	1.00	1.00
Librarian	2.00	2.00	2.00	2.00
Library Assistant II	2.70	2.70	2.63	2.63
Library Assistant (16 Sundays @ 4.5 hrs)	2.80	2.72	2.55	2.55
Pages (58 hours per week)	1.64	0.88	1.65	1.65
Substitutes (16 Sundays @ 4.5 hours)	<u>0.35</u>	<u>0.01</u>	<u>0.00</u>	<u>0.00</u>
Total	11.49	10.31	10.83	10.83
Paid from Other Funds	0.50	0.50	0.50	0.50
Paid from General Fund	10.99	9.81	10.33	10.33

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Library Administration				
<u>Work Measurements</u>				
Total Circulation	251,493	250,000	250,000**	257,500
Reference Transactions	2,666	3,000	2,500**	2,575
Materials Added *	4693*	4,500	4,300**	4,429
Materials Withdrawn	2,691	3,000	2,500**	2,575
Library Card Holders	5,759	6,600	6,000**	6,600

* Includes Town-purchased, Friends of the Library and gifts

** Expected decreases due to reduction in hours, budget constraints

PARKS & RECREATION ADMINISTRATION - 44100

The Department of Parks and Recreation provides residents of all ages with the opportunity to participate in a wide variety of both active and passive recreational activities. Recreational and leisure opportunities include physical, social, educational and cultural programs for a variety of ages and interest groups. The department's additional responsibilities consist of administrative support for all departmental activities and to co-sponsored organizations, serving as liaison to Town Advisory Committees, management, supervision and operation of the Community Center, and administration of the Community and Adult Education program. The department coordinates much of its work with other Town departments, such as the Facilities Maintenance and Public Works Departments.

FY 2003/04 Highlights

- Assisted Community Center Building Committee with ongoing construction oversight for the Community Center project
- Prepared for opening of the Community Center; developed facility policies and procedures
- Recruited, hired and trained new Community Center staff
- Certified over 100 volunteer coaches in National Youth Sports Coaches Association certification program
- Supervised comprehensive Summer Day Camp program
- Provided a variety of special events, programs, activities and courses for all age groups
- Oversaw management planning for town parks
- Managed Recreation Program Fund

FY 2004/05 Major Initiatives

- Oversee Community Center operations
- Develop Community Center member retention programs and create member newsletter
- Expand customer service training programs for part-time/program staff
- Continue providing a variety of special events, programs, activities and courses for all age groups
- Continue administration of Recreation Program Fund
- Update implementation schedules in park management plans and oversee related work
- Work with IT Department to improve website details on Community Center facility and town parks

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
44100 Recreation Administration					
517 Salaries and Wages	109,363	107,770	114,470	113,470	118,690
522 Misc Benefits	1,972	1,970	1,970	1,970	2,100
531 Prof & Tech Services				1,500	1,500
539 Other Purch Services	44	100	100	100	100
542 School/Library Books	103	150	150	150	150
543 Office Supplies	156	500	500	500	500

Total 44100 Recreation Adminis	111,638	110,490	117,190	117,690	123,040

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	28,415	32,113	34,580	38,508

EMPLOYEES

Director	1.00	1.00	1.00	1.00
Secretary	1.00			
Administrative Office Supervisor		1.00	1.00	1.00
Assistant Director of Parks & Recreation		1.00	1.00	1.00
Aquatic Director		1.00	1.00	1.00
Head Lifeguard		2.00	2.00	2.00
Health & Fitness Director		1.00	1.00	1.00
Health & Fitness Specialist		1.00	1.00	1.00
Director of Marketing & Special Events*		1.00	1.00	1.00
Receptionist		3.00	3.00	3.00
Head Custodian		1.00		
Custodian		2.00	3.00	3.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00
Part Time Employees (FTE)	<u>15.00</u>	<u>30.00</u>	<u>30.00</u>	<u>30.00</u>
TOTAL	19.00	47.00	47.00	47.00
Paid from General Fund	2.00	2.00	2.00	2.00
Paid from Other Funds	17.00	45.00	45.00	45.00

*Currently handled by consultant

Parks and Recreation Administration
Work Measurements

Participants	9,215	12,384	9,696	10,455
Programs	437	585	459	495
Part-Time/Seasonal Staff	194	260	204	220
Volunteers	146	160	153	165
Bicentennial Pond Visitors	8,156	12,000	7,505	10,663
<u>Community Center</u>				
Family/Household Memberships		1,229	1,385	1,385
Individual Memberships		482	1,005	1,005
Daily Admissions & Guest Passes		6,400	5,520	5,520
Program Participants			2,341	4,616
Programs			111	219
Facility Usage			122,900	174,900

CONTRIBUTIONS TO AREA AGENCIES - 45000

As part of its operating budget, the town has traditionally made financial contributions to various non-profit agencies that serve Mansfield residents. For FY 2004/05, with a few exceptions the proposed contributions are largely based on the recommendations staff receives from the various social services advisory committees that evaluate the agency requests.

- DIAL-A-RIDE – Provides free transportation (unless ADA certified) to elderly and residents with disabilities
- DIAL-A-RIDE ADA – Provides transportation for persons with disabilities, with extended service in compliance with Americans with Disabilities Act (ADA) regulations
- WINCOG – Agency represents 9 towns in eastern CT, providing technical assistance and advice on land use matters such as transportation, zoning regulations, census and demographic information, and state and federal programs
- WRFSOA (McSweeney Center) – Regional multi-purpose senior service center open to older persons 60+ years of age in the 10-town Windham region
- *VNA EAST – Offers skilled nursing care, home health-aide services, physical therapy, occupational therapy, speech therapy, hospice and medical social work to housebound patients; and provides health services in Mansfield Wellness Center and other sites
- *TOLLAND SOIL & WATER – Agency provides technical assistance and advice to residents and town officials on matters relating to natural resources and land development, such as soil and erosion control, storm water management and sediment control
- UNITED SERVICES, INC. – Offers a wide range of mental health services, including counseling, therapy and 24-hour emergency service to adults and children in 21 northeastern CT towns
- WINDHAM REGIONAL TRANSIT DISTRICT – Provides fixed route buses in Mansfield
- MEALS ON WHEELS – Provides and delivers meals on a regular basis to Mansfield residents
- **SEXUAL ASSAULT CRISIS SERVICES – Headquartered in Windham, provides 24-hour service to any victim in twenty-nine Town area of northeastern CT
- CONNECTICUT LEGAL SERVICES – Provides free civil legal services to low income persons
- VFW MEMORIAL DAY – Helps fund Memorial Day activities
- NORTHEAST COMMUNITIES AGAINST SUBSTANCE ABUSE – Coordinates and advocates for substance abuse programs and services in northeastern CT
- *LITERACY VOLUNTEERS – Volunteer-based agency dedicated to teaching adults basic reading and English as a second language
- *WRTD PRE-PAID FARE – Allocation funds Mansfield's portion of WRTD Willimantic/Mansfield fixed route bus service budget
- COMPANIONS & HOMEMAKERS – Provides in-home services to elderly and disabled residents in twelve-town area
- EASTERN HIGHLANDS HEALTH DISTRICT – Allocation represents Mansfield's annual per capita assessment to regional district responsible for public health services
- MANSFIELD/UCONN TRANSPORTATION – Funds Mansfield's portion of Willimantic/Mansfield evening fixed route bus service budget as well as publicity for both fixed route service and UConn shuttle bus service
- SENIOR CENTER ASSOCIATION – Funds a portion of association's three-day a week lunch program
- HOLY FAMILY HOME & SHELTER – Helps support emergency shelter program for homeless families in Region
- VETERANS ADVISOR PROGRAM – Assists Veterans with learning about and obtaining veteran's benefits
- WINDHAM AREA INTERFAITH MINISTRIES – Provides several services for persons with low incomes
- SAFE HAVENS – Provides long-term, supervised residential shelter for emancipated/parenting teen mothers with one child. Their goal is to assist the teens in becoming self-sufficient by having them complete school, gaining job skills and improving parenting skills.

*Eliminated funding in FY 2003/04

**Proposing to eliminate funding for FY 2004/05

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
111 General Fund - Town					
45000 Contributions To Area Agency					
53701 Dial-A-Ride	35,007	34,740	34,740	34,740	39,030
53702 Wincog	12,163	12,170	12,170	12,510	13,040
53703 WRFSA-McSweeny Senior Cneter	5,000	4,000	4,000	4,000	5,000
53705 VNA East	9,000				
53706 Tolland Soil & Water	3,793				
53707 United Services, Inc	8,550	7,500	7,500	7,500	7,730
53708 WRTD - Windam Reg Transit Dis	36,505	35,210	35,210	35,210	35,210
53709 Meals On Wheels	2,020	1,980	1,980	1,980	1,690
53711 Sexual Assault Crisis Service	5,000	4,000	4,000	4,000	
53712 CT Legal Services	7,500	4,500	4,500	4,500	4,500
53713 VFW - Memorial Day	723	1,500	1,500	1,500	1,500
53718 NECASA	650	650	650	650	650
53722 WRTD-Disable Transport	26,042	27,500	27,500	27,500	28,880
53724 Literacy Volunteers	1,500				1,500
53725 WRTD-Pre-paid Fare	5,579	5,580	5,580	10,000	15,000
53727 Community Companion & Homemak	4,000	4,000	4,000	4,000	4,000
53733 Eastern Highlands Health Dist	76,460	78,650	78,650	78,650	84,920
53734 Mansfield/UCONN Transportatio	5,000	5,500	5,500	5,500	5,500
53736 Senior Center Association	4,000	4,000	4,000	4,000	6,000
53737 Holy Family Shelter	2,500	2,500	2,500	2,500	2,500
53739 Veterans' Services	2,500	2,500	2,500	2,500	2,500
53740 Windham Area Interfaith Minis	2,000	1,000	1,000	1,000	2,000
53743 Safe Havens					2,000

Total 45000 Contributions To A	255,492	237,480	237,480	242,240	263,150

Total 111 General Fund - Town	255,492	237,480	237,480	242,240	263,150

***** GRAND TOTAL *****	255,492	237,480	237,480	242,240	263,150
	=====				

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Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
500 Community Development					
51100 Planning Administration	192,452	194,500	199,740	200,040	207,470
52100 Planning/Zoning Inland/Wetlnd	20,309	20,180	20,180	24,050	24,350
58000 Boards and Commissions	3,629	4,050	4,050	4,650	4,050

Total	216,390	218,730	223,970	228,740	235,870

COMMUNITY DEVELOPMENT

Mission

To ensure a community climate that protects environmental quality, encourages economic activity and full employment, rewards creative enterprise, fosters full citizen participation and provides the means to realize the other goals herein.

Program Purpose and Description

The Development and Planning Division serves as an integral unit in the overall operation of Town government. It fulfills statutory responsibilities and helps promote and protect the public's health, welfare, safety and prosperity. This multi-faceted division, which involves the controversial balancing of economic, social and environmental needs and goals, is the primary responsibility of six separate volunteer agencies and the Town's professional staff.

The Development and Planning Division plays a crucial role in determining the present and future direction of the Town and the overall quality of life of its residents. The division performs its mission through research and data gathering, encouraging public participation, and formulating reports and studies, such as a Plan of Conservation and Development that documents land use goals and policies. The division is also responsible for zone changes and modifications to the Town's land use regulations, and making recommendations to the Town Council, other municipal officials and to federal, regional, and state organizations. In addition, the division reviews land use and permit applications, and administers and enforces established regulations and policies.

PLANNING ADMINISTRATION - 51100

The Town Planner administers and coordinates the activities of the Planning and Development function. The Planner renders professional advice on issues affecting the Town's physical and economic development and assists the Planning and Zoning Commission (PZC) with its statutory responsibilities, including application reviews and promulgation of a Plan of Conservation and Development, Zoning Map and land use regulations. The Planner also coordinates land use issues with the Town Manager, Town Council, other municipal departments and federal, state and regional organizations.

The Zoning Agent is responsible for enforcing zoning regulations, ensuring that approval conditions are met and issuing zoning permits needed for new construction activities. Both the Zoning Agent and Town Planner serve as information sources regarding construction projects and other land use issues.

FY 2003/04 Highlights

- Zoning Agent issued 158 zoning permits including permits for 31 new single-family homes and 14 new multi-family units; issued 94 enforcement letters and 7 Zoning Citations.
- Town Planner coordinated the Town's efforts to update Mansfield's Plan of Conservation and Development. This work included citizen committee meetings, PZC Plan of Conservation and Development committee meetings and contributions to Mansfield's Lands of Unique Value study.
- Town Planner served as Mansfield's representative on UConn's Facilities Master Plan Advisory Committee, which helped plan and monitor new development on the Storrs campus, and assisted Town officials in reviewing UConn land use projects. The Town Planner has paid particular attention to water supply system issues, and potential traffic, drainage and neighborhood impact issues. The planner also represents the Town on UConn committees that are studying the Fenton River wellfield and aquatic impacts from wellfield withdrawals and studying alternative locations for UConn's hazardous materials storage facility.
- Town Planner participated in various facets of Mansfield's Open Space Acquisition and Management programs, including the review of draft management plans and potential property acquisitions
- Town Planner participated in various aspects of the ongoing Municipal Development Plan for the Storrs Center "Downtown" project

FY 2004/05 Major Initiatives

- Assisting Town officials with review and update of Mansfield's Plan of Conservation and Development (expected to be completed in 2004)
- Assisting with the ongoing Lands of Unique Value study, which will document the Town's natural resource, historic, cultural and scenic features on the Town's new electronic base mapping, provide recommendations for priority conservation and development areas, and provide design and regulatory revision recommendations
- Assisting Town officials with reviews of recent, ongoing and potential University of Connecticut projects, including pending updates of UConn's Master Plan for the core campus and agricultural campus areas, and the ongoing analysis of environmental impacts associated with the Fenton River wellfield withdrawals.
- Assisting Town officials with the ongoing study of potential ways to increase public water supplies for the Town, and potential telecommunication tower and assisted living sites in Mansfield
- Assisting Town officials and the "Downtown Partnership" with the finalization and implementation of a Municipal Development Plan for the Storrs Center "Downtown"
- Assisting the PZC with application related responsibilities, enforcement of regulations and approval conditions and the analysis and drafting of revisions to Mansfield's land use regulations

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
51100 Planning Administration					
517 Salaries and Wages	190,249	192,320	197,560	197,560	204,970
522 Misc Benefits	2,023	1,930	1,930	2,180	2,200
542 School/Library Books	97	50	50	100	100
543 Office Supplies	83	200	200	200	200

Total 51100 Planning Administr	192,452	194,500	199,740	200,040	207,470

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
EMPLOYEE BENEFITS	51,784	58,948	61,287	68,225
REVENUE	17,932	15,650	24,750	24,050

EMPLOYEES

Town Planner	1.00	1.00	1.00	1.00
Secretary	1.50	1.50	1.50	1.50
Zoning Agent	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total	3.25	3.25	3.25	3.25
Paid from Other Funds	0.00	0.00	0.00	0.00
Paid from General Fund	3.25	3.25	3.25	3.25

Planning Administration
Work Measurements

PZC Application Reviews	20	25	25	25
IWA Application/Enforcement Reviews	27	35	35	35
Adopted Zoning Map/Regulations	2	5	30	25
Modification Requests to PZC/Council				
Referrals/Bonding Agreements	25	35	30	35
Zoning Permits Issued	158	180	180	180
Investigations of Alleged Violations	34	60	30	30

PLANNING AND ZONING/INLAND WETLANDS AGENCY – 52100

The Planning and Zoning and Inland Wetlands Commission (PZC/IWA) works to ensure the orderly growth and development of the community. The agency's legal responsibilities are to:

- Formulate and revise the Town's Plan of Development
- Adopt Zoning Districts, Zoning Regulations and Subdivision regulations to implement the Plan of Development
- Adopt Inland/Wetland Regulations and review development proposals, including all activities within 150 feet of inland wetlands and watercourses
- Approve those proposals which conform to regulations, adding conditions as necessary to provide for conformance
- Ensure effective enforcement of regulations, as well as enforcement of conditions placed on approved plans (after much careful deliberation by PZC/IWA members)
- Per statutory requirements, serve as Mansfield's Aquifer Protection Agency

FY 2003/04 Highlights

- Received and acted upon eleven special permit applications; nine subdivision applications, involving sixty lots; eight Town Council referrals; twenty-five modification or bonding issues, ten live music permit renewals and four sand and gravel permit renewals
- Received and acted upon twenty-seven applications or enforcement actions involving activities within regulated inland wetland/watercourse areas
- Approved a 500 seat Greek amphitheatre on Dog Lane; a 20 unit expansion of the Holinko Estates multi-family housing project on Hunting Lodge Road; a significant expansion of the Natchaug Hospital on Storrs Road; site and building modifications for a new Staples store on Storrs Road; an addition for the Oak Grove Montessori School on Pleasant Valley Road; a 17-lot subdivision (Maplewoods, Section 2), off Maple Road; a 13-lot subdivision (Pine Grove), off Meadowbrook Lane; 7 smaller subdivisions with a total of 18 new lots; 2 Zoning Regulation amendments involving signage, and 2 new efficient unit apartments;
- Monitored numerous University of Connecticut construction projects and land use activities with respect to potential environmental, traffic and neighborhood impacts
- Participated/monitored ongoing studies, including a town wide Lands of Unique Value analysis, the Downtown Partnership's Municipal Development project and the Town's Plan of Conservation and Development update project

FY 2004/05 Major Initiatives

- Completion of the update to Mansfield's Plan of Conservation and Development
- Continued thorough review of all land use applications
- Continued review and updating of local land use regulations and enforcement of existing regulations
- Continued monitoring of University of Connecticut land use activities

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
52100 Planning/Zoning Inland/Wetlnd					
522 Misc Benefits	230	480	480	500	500
531 Prof & Tech Services	14,591	12,000	12,000	16,000	16,000
539 Other Purch Services	5,052	7,250	7,250	6,750	7,250
542 School/Library Books	132	100	100	100	100
543 Office Supplies	304	350	350	700	500

Total 52100 Planning/Zoning In	20,309	20,180	20,180	24,050	24,350

BOARDS & COMMISSIONS - 58000

BOARD OF ASSESSMENT APPEALS. Voters elect the three-member Board of Assessment Appeals for a two-year term. The Board, by statute, meets annually to hear taxpayer appeals regarding assessments. Decisions rendered by the Board are binding upon the Assessor for the current Grand List.

ADVISORY COMMITTEE ON PERSONS WITH DISABILITIES. This committee of ten members seeks to identify the needs of Mansfield residents with disabilities who have barriers that limit their accessibility to available services, programs, resources and facilities in the community. The Committee makes recommendations on actions needed to expand the opportunities of persons with disabilities to achieve their full participation in society.

COMMISSION ON AGING. The nine-member Commission on Aging was established to identify the needs of older residents of Mansfield, inform others of such needs and to promote positive responses on the part of the community.

PARKS ADVISORY COMMITTEE. The Town Council appoints the nine-member Parks Advisory Committee. This board is charged with meeting and evaluating park needs, making recommendations for the acquisition and operation of parks and gardens, and promoting interest and participation in park use and programs.

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

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

BEAUTIFICATION COMMITTEE. The Beautification Committee is committed to improving the aesthetic appearance of Mansfield by reducing unattractive areas, as well as by planting key locations with flowering plants. The committee awards certificates of merit to individuals and businesses that contribute to the beautification of the Town.

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

ARTS ADVISORY COMMITTEE. The seven-member Arts Advisory Committee is charged with advising the Town Council and Manager on issues related to the arts. The committee promotes and encourages interest and participation in the arts and works to complement activities and events sponsored by private organizations having the same goal.

AGRICULTURE COMMITTEE. The Agriculture Committee consists of eight members appointed by the Town Council plus one liaison from the Open Space Preservation Committee. The Committee advises the Council and other Town Committees on matters related to preserving farmland and agricultural activity in Mansfield.

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
111 General Fund - Town					
58000 Boards and Commissions					
56350 Board of Assessment Appeals	467	450	450	450	450
56351 Comm. on Sens. & Phys Impaire		100	100	100	100
56352 Commission on Aging		100	100	100	100
56353 Parks & Advisory Committee	964	1,000	1,000	1,600	1,000
56354 Zoning Board of Appeals	1,958	1,500	1,500	1,500	1,500
56355 Conservation Commission	45	100	100	100	100
56356 Beautification Committee	144	100	100	100	100
56357 Historic District Commission	51	100	100	100	100
56358 Arts Advisory Committee		500	500	500	500
56359 Agriculture Committee		100	100	100	100

Total 58000 Boards and Commiss	3,629	4,050	4,050	4,650	4,050

Total 111 General Fund - Town	3,629	4,050	4,050	4,650	4,050

***** GRAND TOTAL *****	3,629	4,050	4,050	4,650	4,050
=====					

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**MANSFIELD BOARD OF
EDUCATION**

FOREWORD

As many will recall, last year the Board of Education made significant reductions in the 2003-2004 school year budget. Originally submitted as an 8.1% increase, the budget was reduced by \$643,000 and approved by the Town meeting in May with an increase of 3.9%. This year's 2004-2005 school year budget restores very few of these reductions, reflecting the district's sensitivity to the times in which we live. The budget for 2004-2005 totals \$17,206,220 representing an increase of \$1,240,210 or 7.77%, as compared to the present year. As always, fixed salary increases and volatile benefit costs account for the largest single amount in the budget, increasing by \$1,018,880 or 7.60%. Salaries and benefits account for approximately 84% of the total budget. The remaining expenditures have increased by \$221,300, or 8.67%.

The proposed budget for the 2004-2005 school year is notable for its lack of any major initiatives. Last year, due to declining enrollment, we reduced one staff position at Southeast School. In the proposed budget for 2004-2005, we have eliminated another position at Mansfield Middle School, once again, due to declining enrollment. However, we have restored a request for three instructional assistants to help support teachers and students in the elementary school computer labs, an item deferred for the past two years. There are no other increases in the K-4 program accounts, except to restore the professional development support we offer our certified staff, another item reduced in last year's budget process. At the middle school there is a request for some necessary wiring upgrades for our computer network, as well as the restoration of professional support for our staff.

Increases in the District Management portion of the budget reflect negotiated salary increases, as well as employee benefits and increased energy costs. Some of you may recall that we funded two activities (the Suzuki program and Board support for the food service program) from sources outside the budget; we have restored these activities to their place within the proposed budget because we cannot fund these items "off-budget" for more than one year. Finally, our biggest single increase, in Special Education, reflects negotiated salary and benefit increases for staff, as well as the need for some increased services for students needing support within and outside of the district.

The Board of Education and residents of Mansfield always have supported excellent educational programs in the public schools and for this we are grateful. We look forward to ongoing support, knowing that the school district continues to chart a positive course for the education of Mansfield's children.

THE BUDGET IN BRIEF

The proposed budget for the Mansfield Board of Education for 2004-05 is \$17,206,220. It represents an increase of \$1,240,210 or 7.77 percent, as compared to the current year. Of the total, salaries and benefits have increased by \$1,018,880 or 7.60 percent. Salaries and benefits account for approximately 83 percent of the total budget. All other expenditures have increased by \$221,330 or 8.67 percent. A comparison of the 2003-04 to 2004-05 budget follows:

	SPENT 2002-03	ADJ APPR 2003-04	PROPOSED 2004-05	INCREASE/ DECREASE	PERCENT CHANGE
Salaries & Benefits					
Certified Salaries	\$8,451,389	\$8,856,180	\$9,370,350	\$514,170	5.81%
Non-Cert. Salaries	2,405,546	2,548,060	2,704,990	156,930	6.16%
Sub-Total: Salaries	10,856,935	11,404,240	12,075,340	671,100	5.88%
Benefits	1,552,677	2,009,730	2,357,510	347,780	17.30%
Sub-Total: Salaries & Benefits	12,409,612	13,413,970	14,432,850	1,018,880	7.60%
Operating Expenses					
Prof & Tech Services	263,419	301,350	348,050	46,700	15.50%
Purchased Property Services	58,316	62,000	60,000	(2,000)	-3.23%
Repairs & Maintenance Serv.	113,108	103,950	118,750	14,800	14.24%
Rentals	461	950	950		
Tuition	148,949	200,000	200,000		
Insurance	49,921	54,690	57,000	2,310	4.22%
Other Purchased Services	906,600	859,120	831,360	(27,760)	-3.23%
Instructional Supplies	267,888	250,130	263,040	12,910	5.16%
School & Library Books	115,522	103,140	103,260	120	0.12%
Supplies	24,936	33,440	39,190	5,750	17.19%
Land & Road Maint. Supplies	1,012	1,000	1,000		
Energy	446,254	386,000	436,000	50,000	12.95%
Building Supplies	57,501	56,860	56,890	30	0.05%
Other Supplies	52,528	15,530	70,780	55,250	355.76%
Equipment	74,702	79,060	94,480	15,420	19.50%
Miscellaneous Exp & Fees	16,307	25,820	26,620	800	3.10%
Transfers Out to Other Funds	66,000	19,000	66,000	47,000	247.37%
Sub-Total: Operating Expenses	2,663,424	2,552,040	2,773,370	221,330	8.67%
TOTAL: EXPENDITURES	\$15,073,036	\$15,966,010	\$17,206,220	\$1,240,210	7.77%

Increase/Decrease Analysis - Board-Proposed Budget

CERTIFIED STAFF - \$9,370,350

Total certified salaries have increased by \$514,170 or 5.81% over the present year. The increase is represented by negotiated salary increases, a reinstatement of \$30,000 in the Substitute Teacher account, a reinstatement of \$6,000 into the Summer Curriculum account, and the addition of an additional day of instruction. Total instructional days will be 183, if this budget is approved.

NON-CERTIFIED STAFF - \$ 2,704,990

Total non-certified salaries have increased by \$156,930 or 6.16%. The increase is due to contractual salary increases and the addition of (3) Technology Instructional Assistants to be located at the elementary schools.

BENEFITS - \$2,357,510

Benefits for the staff have increased by \$347,780 or 17.3%. This increase is primarily a reflection of a 20% increase in health insurance premiums over the current year. In addition an increase of \$29,730 in funding for MERS due to the State contribution rate going from 2.75% to 3.75%.

PROFESSIONAL & TECHNICAL SERVICES - \$348,050

The increase of \$46,700 or 15.5% is primarily due to a \$14,000 increase for Curriculum Development; \$10,000 for Transportation; \$15,000 evenly for the Principals' Offices, and a \$10,000 increase in LAN/WAN.

PURCHASED PROPERTY SERVICES - \$60,000

The decrease of \$2,000 or -3.23% is primarily the result of a slight decrease in the cost of refuse collection.

REPAIRS & MAINTENANCE SERVICES - \$118,750

The increase of \$14,800 or 14.24% is primarily due to a \$10,000 increase for building repairs and a \$4,000 increase for equipment repairs.

RENTALS - \$950

No change from prior year.

TUITION - \$200,000

No change from prior year.

INSURANCE - \$57,000

The increase of \$2,310 or 4.22% is primarily due to an increase in General Liability Insurance.

OTHER PURCHASED SERVICES - \$831,360

The \$27,760 or 3.23% decrease is primarily for pupil transportation. The increase in pupil costs is offset by Title VIB grant funds expected for transportation.

INSTRUCTIONAL SUPPLIES - \$263,040

The instructional supply budget is actually consistent with last year's budget. The increase of \$12,910 is a reflection of instructional supplies being purchased out of prior year's yearend funds, to assist with the unallocated budget reduction for the current year.

SCHOOL & LIBRARY BOOKS - \$103,260

No material change from prior year.

SUPPLIES - \$39,190

The increase of \$5,750 or 17.19% is primarily due to establishing a \$5,000 budget for preschool snacks. Without jeopardizing our State aid, we are no longer able to charge preschool tuition to cover these expenses.

LAND & ROAD MAINTENANCE - \$1,000

No change from prior year.

ENERGY - \$436,000

The increase of \$50,000 or 12.95% is the estimated increase in the cost of fuel oil and electric.

BUILDING SUPPLIES - \$56,890

No material change from prior year.

OTHER SUPPLIES - \$70,780

Excluding the unallocated budget reduction of \$85,00 for fiscal year 2003-2004, other supplies have remained unchanged.

EQUIPMENT - \$94,480

An increase of \$15,420 or 19.5% includes the following areas at the middle school: \$12,110 for educational equipment for Computer Education; \$3,800 for furniture for the Principal's office.

MISCELLANEOUS FEES & EXPENDITURES - \$26,620

No material change from prior year.

TRANSFERS OUT TO OTHER FUNDS - \$66,000

The increase of \$47,000 is due to reinstating the transfers to the Suzuki Program and the School Cafeteria Program.

TOWN-WIDE

Town of Mansfield
Expenditure Budget Summary by Activity

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
700 Town-Wide Expenditures					
71000 Employee Benefits	1,099,798	1,230,690	1,250,390	1,271,510	1,428,330
72000 Insurance	97,953	105,000	105,000	107,000	111,000
73000 Contingency		150,000	60,540		35,000
Total	1,197,751	1,485,690	1,415,930	1,378,510	1,574,330

EMPLOYEE BENEFITS - 71000

This program funds employee benefits, including medical insurance, social security, pension, workers compensation and unemployment coverage. The largest single item in this category is medical insurance. To reduce administrative costs, the Town provides medical insurance to its employees on a self-insured basis. The self-insured fund also covers the employees of the Mansfield and Region 19 Boards of Education, the Mansfield and Eagleville Volunteer Fire Departments, the Eastern Highlands Health District, the Mansfield Discovery Depot, the Windham Region Council of Governments, the Mansfield Downtown Partnership and the Mansfield Housing Authority. These other entities pay a premium to the Town to help support the self-insured fund.

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05

71000 Employee Benefits					
520 Benefits	588,845	657,100	657,100	678,840	717,200
521 Medical Ben.	485,953	573,590	593,290	567,670	661,130
581 Trans Out-Gen Fund	25,000			25,000	50,000

Total 71000 Employee Benefits	1,099,798	1,230,690	1,250,390	1,271,510	1,428,330

INSURANCE – 72000

This program funds general liability insurance, which provides coverage for property, general liability, automobile, errors and omissions, bonds, law enforcement and excess liability insurance. To ensure that it receives competitive pricing, the town bids its general liability insurance on a three-year cycle.

FY 2003/04 Highlights

- Secured three-year rate guarantee for town/school liability, automobile and property insurance

FY 2004/05 Major Initiatives

- Work with town's insurance carrier to develop a comprehensive risk management control program

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
72000 Insurance					
538 Insurance	97,953	105,000	105,000	107,000	111,000
Total 72000 Insurance	97,953	105,000	105,000	107,000	111,000

CONTINGENCY - 73000

The Town makes an annual appropriation to provide for emergency and/or unforeseen expenditures not budgeted elsewhere.

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

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
	=====	=====	=====	=====	=====
73000 Contingency					
563 Misc Expenses & Fees		150,000	60,540		35,000
		-----	-----		-----
Total 73000 Contingency		150,000	60,540		35,000

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**OPERATING TRANSFERS
TO OTHER FUNDS**

Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
111 General Fund - Town					
92000 Other Financing Uses					
58216 Recreation Program Fund	72,500	64,500	64,500	64,500	50,000
58219 Other Operating	15,500	15,500	15,500	15,500	15,500
58226 Other Operating-Downtown Part	30,000	41,500	41,500	41,500	50,000
58300 Debt Service Fund	400,000	400,000	400,000	400,000	400,000
58713 Pension Plan-Vol. Firefighter	30,000	30,000	30,000	30,000	40,000

Total 92000 Other Financing Us	548,000	551,500	551,500	551,500	555,500

Total 111 General Fund - Town	548,000	551,500	551,500	551,500	555,500

***** GRAND TOTAL *****	548,000	551,500	551,500	551,500	555,500
	=====				

OTHER FINANCING USES - 92000

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

The appropriation to Other Operating Special Revenue Funds is for the following:

	<u>FY 03/04</u>	<u>FY 04/05</u>
Youth Services – Summer Challenge	\$ 10,500	\$10,500
Senior Programs	<u>5,000</u>	<u>5,000</u>
	<u>\$15,500</u>	<u>\$15,500</u>

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CAPITAL PROGRAM

INTRODUCTION

TOWN OF MANSFIELD CAPITAL IMPROVEMENT PROGRAM FOR FY 04/05 TO 08/09

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

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

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

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

Can capital programming save us money? Investors and bond rating agencies stress the value of a CIP for a government seeking to borrow funds. The absence of rational, long-term planning weighs against the bond ratings issued by rating agencies. The result is a higher interest rate on bond issues sold by governments that do not document and disclose their long-term capital financing needs and plans. Thus, a tangible cost savings results when capital improvement programming is used.

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

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

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

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

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

In addition to the CIP the Town of Mansfield has established, pursuant to Chapter 108 of the General Statutes, a capital reserve fund. The purpose of the fund is to accumulate, over a period of years, a reserve out of which a portion of the capital budget can be financed. Under ideal conditions, payments would be made from the general fund, from the unexpended balance of completed capital projects, and from other sources into the reserve fund each year. Expenditures, on the other hand, would rise and fall with need, but over the long-run would be expected to equal revenues.

Finally, the Capital Projects Committee, which is a management committee created by the Town Manager, is responsible for developing the CIP and the Capital Reserve Fund Budget for the coming budget year.

The Capital Improvements Program, submitted herewith by the Capital Projects Committee, constitutes only a recommendation to the Town Council that certain projects be undertaken. Actual authorization to begin the projects requires formal budgetary approval by the Council and the Town Meeting, and where the project is to be financed by the issuance of debt – a Town referendum.

In addition to presenting the updated Capital Improvements Program each year, the Committee meets periodically during the fiscal year to review projects under construction for the purpose of comparing the actual construction costs with original estimates, as well as to insure that the projects are being properly completed in a timely manner.

The attached Capital Projects Program recognizes the Town's ongoing responsibility to maintain its capital investment in facilities, equipment and infrastructure and to improve those facilities to meet the demands of a dynamic community. The program also recognizes, however, the Town's responsibility to limit such undertakings to a level which will preserve the financial integrity of the Town. To that end, the Capital Projects Committee supports a program that will allow for a level or decreasing combined capital and debt burden, a systematic application of "cash to capital", and the use of the Capital Reserve Fund to acquire the funds prior to meeting the costs of a capital project.

It is the conclusion of this Committee that a proper mix of borrowing, "cash to capital", and saving to establish a reserve will ensure that the Town's overall debt remains well within statutory limits, that the Town's annual capital and debt service payments will consume a level or declining percentage of the Town's operating budget, that the Town's credit rating will be preserved and that funding will be available so that capital improvements can be undertaken on a timely basis.

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2004 / 05

**CAPITAL PROJECTS FUND
BUDGET**

TOWN OF MANSFIELD
CAPITAL FUND BUDGET SUMMARY
2004/05

	<u>03/04</u> <u>As Adopted</u>	<u>04/05</u> <u>Proposed</u>
Estimated Revenues:		
Infrastructure Grant (LOCIP)	\$ 208,950	\$ 212,700
Capital Non-Recurring Reserve Fund (CNR)	560,650	963,800
Federal and State Grants		415,000
Bonds	800,000	
	<u>\$ 1,569,600</u>	<u>\$ 1,591,500</u>

	<u>03/04</u> <u>As Adopted</u>	<u>04/05</u> <u>Proposed</u>
Estimated Expenditures:		
General Government	\$ 5,000	\$ 25,000
Public Safety		63,500
Community Services	177,500	235,000
Education	847,500	560,000
Public Works	539,600	708,000
	<u>\$ 1,569,600</u>	<u>\$ 1,591,500</u>

TOWN OF MANSFIELD
 PROPOSED CAPITAL PROJECTS FUND BUDGET FINANCING PLAN - FISCAL YEAR 2004/2005

CAPITAL PROJECTS FUND

	Budget 2004/05	General Fund	Town Aid	LOCIP	CNR Fund	Source of Financing						
						Fed. & State Grants	Emergency Services Fund	Lease/ Purchase	Day Care Fund	Solid Waste Fund	Bonds	
General Government												
Town Hall Furnishings	\$5,000				\$5,000							
Pool Car	20,000				20,000							
Total General Government	\$25,000				\$25,000							
Public Safety												
Police Cruisers	\$28,500				\$28,500							
Fire and Emergency Services	20,000				20,000							
SCBA Equipment Upgrade	15,000				15,000							
Replacement of Hazardous Waste Trailer												
Total Public Safety	\$63,500				\$63,500							
Community Services												
Lions Club Park Improvements	\$25,000				\$25,000							
Open Space	100,000				100,000							
Community Center	50,000				50,000							
Park Improvements	10,000				10,000							
Playground Resurfacing	5,000				5,000							
Library New Carpet Extraction Machine	5,000				5,000							
Plains Road Recreation Area	40,000				25,000			15,000				
Total Community Services	\$235,000				\$220,000			\$15,000				

TOWN OF MANSFIELD
PROPOSED CAPITAL PROJECTS FUND BUDGET FINANCING PLAN - FISCAL YEAR 2004/2005

CAPITAL PROJECTS FUND

	Budget 2004/05	Source of Financing										
		General Fund	Town Aid	LOCIP	CNR Fund	Fed. & State Grants	Fire and Emergency Services Fund	Lease/ Purchase	Day Care Fund	Solid Waste Fund	Bonds	
Education												
New Wells - MMS, SE & Goodwin	\$410,000					\$10,000		\$400,000				
Maintenance Projects	20,000					20,000						
Elementary Schools Shelving Replacement	10,000					10,000						
Technology Upgrade	25,000					25,000						
Elementary Schools Public Address System	10,000					10,000						
Mansfield Middle School Auditorium Renovations	50,000					50,000						
Mansfield Middle School Refinish and Repair Gym Floor	30,000					30,000						
Mansfield Middle School Heating Study Update	5,000					5,000						
Total Education	\$560,000					\$160,000		\$400,000				
Public Works												
Roof Replacement/Repair	\$15,000					\$15,000						
Small Bridges and Culverts	25,000					25,000						
Large Bridges (over 20 foot span)	37,500					37,500						
Transportation Enhancements	120,000					120,000						
Guardrails Imprv/Replace	5,000					5,000						
Road/Resurfacing	275,000			212,700		62,300						
Engineering CAD Upgrades	15,000					15,000						
Tree Replacement	5,000					5,000						
Grounds Tractor	20,000					20,000						
Large Dump Trucks	100,000					100,000						
Pickup Trucks	35,000					35,000						
Snowplows	5,500					5,500						
Truck Tractor (Horse)	50,000					50,000						
Total Public Works	708,000			212,700		495,300						
TOTAL C.I.P.	\$1,591,500			\$212,700		\$963,800		\$415,000				

TOWN OF MANSFIELD

CAPITAL IMPROVEMENTS PROGRAM NARRATIVE

FY 2004/05

Town Hall Furnishings - \$5,000

This funding will allow for the continuation of the plan to replace well worn Town Hall furnishings, thereby enhancing the functionality and appearance of the building.

Pool Car - \$20,000

These funds are to replace one of the older general government fleet cars, a 1993 Ford Tempo.

Police Cruisers - \$28,500

These funds are to replace the oldest of the Town's four police cruisers in service, a 1999 Ford Crown Victoria with 84,000 miles on it. The cruiser will be placed into the Town's fleet to replace one of the old fleet cars.

SCBA Equipment Upgrade - \$20,000

This appropriation will fund an upgrade to existing Self Contained Breathing Apparatus (SCBA). The upgrade will provide for the installation of an integral Personal Alert Safety System (PASS) device into each SCBA unit. A PASS device sounds an alarm if a firefighter becomes injured or trapped during emergency operations. The integral PASS device is on whenever the SCBA is activated, eliminating the possibility that a device is not operating during an incident and improving the safety of firefighters operating at the emergency.

Replacement of Hazardous Waste Trailer - \$15,000

This funding will be used to replace the existing trailer used to transport Hazardous Material equipment to the scene of an incident. The current trailer is a single axle, open design that is inadequate for the equipment it now carries. The replacement trailer will be an enclosed model with dual axles and it will contain the equipment necessary to operate at a variety of Hazardous Material incident types.

Lions Club Park Improvements - \$25,000

This appropriation will continue to fund the completion of the Lions Club Memorial Park project. Remaining work includes final grading and seeding of the fourth field, irrigation systems for the third and fourth fields and final bleachers, benches and railings.

Open Space - \$100,000

This appropriation will fund the ongoing effort to purchase quality open space at key locations throughout Town. This will help to preserve the Town's natural and historic areas, link existing open space and park areas and to provide sites for possible future recreation use. This fund will also enable the hiring of consultants to develop comprehensive forest management plans in selected areas.

Community Center - \$50,000

This appropriation will fund the purchase of much needed equipment and building items that were originally removed from the project. Items include additional fitness equipment, gym dividing curtain and floor cover, portable pool stairs, additional pool handicapped lift, cubby display unit, and additional tables and chairs.

Park Improvements - \$10,000

This appropriation will fund an ongoing effort to upgrade, replace and maintain equipment and facilities throughout the Town's park system. This includes playground equipment, picnic areas, ballfields, trail network, etc. Park beautification and landscaping improvements are also included. Facility and equipment upgrading and replacement helps to limit the Town's potential liability and provides for safe areas for use by the public.

Playground Resurfacing - \$5,000

This appropriation will fund the on-going replacement of specifically manufactured wood fiber surfacing in order to meet safety standards.

Library New Carpet Extraction Machine - \$5,000

This appropriation will purchase a new carpet extraction machine for the Library to be used to deep clean the carpet and reduce drying time.

Plains Road Recreation Area - \$40,000

This appropriation will fund the creation of a canoe launch and multi-use green space at the former UCONN treatment plant site.

New Wells – MMS, SE, and Goodwin - \$410,000

These funds will be for complying with the State requirements to update the water systems at these schools. A percentage of this project will be reimbursed by the State of CT.

Maintenance Projects - \$20,000

This fund handles smaller projects that should not come out of the Building repair fund which is more for emergency repairs. Project examples are as follows: Bathroom partitions in the schools, replacement lighting, Sidewalk replacement, replacement floor cleaning equipment, etc.

Elementary Schools Shelving Replacement - \$10,000

This appropriation continues a program to replace the classroom shelving over the counters.

Technology Upgrade - \$25,000

This appropriation will continue the conversion of classroom and labs to Windows based machines at the K-4 level and purchase additional Windows based classroom computers at the Middle School.

Elementary Schools Public Address System - \$10,000

This appropriation is to update the PA systems for proper operation.

Mansfield Middle School Auditorium Renovations - \$50,000

These funds will start a three-year project to replace the lighting on the stage and in the projection booth along with electrical updates to bring the system up to date.

Mansfield Middle School Refinish Gym Floor - \$30,000

This appropriation is to have the gym floor stripped and refinished.

Mansfield Middle School Heating Study Update - \$5,000

These funds will be used to update the study of changing the school's electric heating system to fossil fuel.

Roof Replacement/Repair - \$15,000

This appropriation will continue the ongoing preventive maintenance program on school and Town building roofs.

Small Bridges and Culverts - \$25,000

This appropriation will provide funds for replacing and doing large scale maintenance on small bridges on Town roads. Design is in progress for the small bridge on Dodd Road and for the channel stabilization near the Shady Land Bridge.

Large Bridges - \$37,500

This appropriation will provide funds for the continuing capital maintenance of the Town's twelve large bridges. The design for the replacement of the Stone Mill Road Bridge is in progress. The crossing on Hunting Lodge Road near the Friends Meeting House (a joint project with UCONN) should be reconstructed this year as well.

Transportation Enhancements - \$120,000

This appropriation will provide funds for the design and construction of top priority Town walkways, bus stop improvements and other transportation enhancements. This year's funds will add to previous appropriations for the Separatist Road (\$30,000) and Birch Road (\$90,000) bikeway/walkways.

Guardrail Improvements/Replacements - \$5,000

This appropriation will replenish funds in the Town's capital guardrail account. There are several locations needing replacement including the railing at the north end of Highland Road.

Road Resurfacing – \$275,000

These funds have been included to resurface approximately 15-17 miles of Town roads as part of the Town's continuing road surface maintenance program and fund the asphalt purchase previously purchased with Town Aid Road funds.

Engineering CAD Upgrades - \$15,000

This appropriation will keep the AutoCAD/Arcview workstations and software in the Engineering office current.

Tree Replacement - \$5,000

This appropriation will replenish funds in the Town's tree replacement account. When trees in public spaces (including cemeteries) have to be removed, new trees are planted from this account.

Grounds Tractor - \$20,000

This appropriation will provide funds to replace the Town's grounds maintenance tractor, a 1989 Kubota..

Large Dump Trucks - \$100,000

This funding will allow the replacement of the oldest, front-line plow truck in the fleet – a 1993 International with 85,000 miles on it.

Pickup Trucks - \$35,000

This appropriation will provide funds to replace the pickup truck used primarily by the Grounds Crew Supervisor, a 1997 GMC with 150,000 miles on it.

Snowplows - \$5,500

This appropriation will provide funds to replace one of the fleet's large snowplows, for use on the large plow trucks.

Truck Tractor - \$50,000

This appropriation will provide funds to replace the Town's truck tractor unit that is used to haul the large equipment and materials trailer (low-boy). The current tractor is a 1974 Ford. These funds will allow the purchase of a recent (3-Spear) used unit.

TOWN OF MANSFIELD
IMPACT OF 2004/05 CAPITAL EXPENDITURES
FUTURE OPERATING BUDGETS

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

With that said, there are no major projects in this year's capital budget which will add to the Town's capital stock and will therefore have a material impact upon the Operating Budget.

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**FIVE YEAR
CAPITAL IMPROVEMENT
PROGRAM
04/05 TO 08/09**

TOWN OF MANSFIELD
 CAPITAL PROJECTS COMMITTEE
 PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
 04/05 - 08/09

	Adopted 2003/04	Future Projects				
		2004/05	2005/06	2006/07	2007/08	2008/09
SUMMARY OF PROGRAMS						
General Government	\$5,000	\$25,000	\$155,000	\$60,000	\$60,000	\$30,000
Public Safety		63,500	525,000	439,000	87,000	464,000
Public Works	539,600	708,000	1,347,500	1,293,000	1,027,000	1,930,500
Community Services	177,500	235,000	280,000	846,000	455,000	450,000
Education	47,500	560,000	436,750	334,750	199,750	164,750
Total CIP	<u>\$769,600</u>	<u>\$1,591,500</u>	<u>\$2,744,250</u>	<u>\$2,972,750</u>	<u>\$1,828,750</u>	<u>\$3,039,250</u>

SUGGESTED SOURCES OF FINANCING

Capital Nonrecurring Reserve Fund	560,650	963,800	2,531,550	2,760,050	1,616,050	2,826,550
LOCIP Grant	208,950	212,700	212,700	212,700	212,700	212,700
State & Federal Grants		415,000				
	<u>\$769,600</u>	<u>\$1,591,500</u>	<u>\$2,744,250</u>	<u>\$2,972,750</u>	<u>\$1,828,750</u>	<u>\$3,039,250</u>

TOWN OF MANSFIELD
PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
2005/09

	Future Projects					
	2003/04 Approved Budget	2004/05	2005/06	2006/07	2007/08	2008/09
GENERAL GOVERNMENT						
Town Hall Furnishings - 81906	5,000	5,000	10,000	10,000	10,000	10,000
Operating System Software Upgrades - 81913			30,000	30,000	30,000	
Electronic Voting Machines			30,000			
Fiberoptic Networking			25,000			
Pool Car		20,000	20,000	20,000	20,000	20,000
Town Hall Vault HVAC System			40,000			
Total Gen. Govt.	5,000	25,000	155,000	60,000	60,000	30,000
PUBLIC SAFETY						
Police Cruisers		28,500	29,000	29,000	29,000	29,000
Fire and Emergency Services:						
SCBA Equipment Upgrade		20,000				
Fire Hose			9,500			
Replacement Boat					38,000	
Ambulance				190,000		
Basement Renovation				40,000		
Epoxy Floor In Bays			35,000			
Tripod Rescue Kit			6,500			
Repair Parking Lot					10,000	
Replacement of 217						385,000
Replacement of Engine 117			360,000			
Replacement of Forestry 117				110,000		
Replacement of Hazardous Waste Trailer		15,000				
Station #207 Ventilation/Exhaust System			8,000			
Apparatus Upgrade ET 107 Foam Tank			30,000			
Body Refurbishment ET 207			40,000			
Replacement of Airbags				13,000		
Replacement of Hurst Tool Power Unit					10,000	
New Service/Utility Vehicle						50,000
Replacement of ET 207						
Replacement of Rescue 307				50,000		
Fire Ponds - 82902			7,000	7,000		
Total Public Safety		63,500	525,000	439,000	87,000	464,000
COMMUNITY SERVICES						
Landscaping Enhancements/Public Buildings - 81102				25,000	25,000	
Commercial Area Enhancements - 84103				250,000		
Library Renovation - Buchanan Center - 84208					5,000	
Senior Center Equipment Fund - 84803			5,000	5,000	5,000	5,000
Lions Club Park Improvements - 85104	25,000	25,000	30,000		40,000	
Open Space - 85105	100,000	100,000	100,000	250,000	250,000	250,000
Community Center - 85801		50,000	50,000	50,000	50,000	50,000
Park Improvements - 85816	10,000	10,000	15,000	15,000	15,000	15,000
Playground Resurfacing - 85824		5,000	5,000	10,000	5,000	10,000
ADA Compliance	25,000					
Facility Study and Master Plan				15,000		
Field Upgrade - Goodwin						120,000
Historical Society Electrical Service Update	5,000					
Library New Carpet Extraction Machine		5,000				
Maintenance Shop Windows			5,000			
Plains Road Recreation Area		40,000				
Plan of Conservation and Development	10,000					
Schoolhouse Brook Park Improvements			30,000	80,000	60,000	
Senior Center Generator			40,000			
Senior Center Parking				15,000		
Senior Center Siding				25,000		
Snowblower Replacement - Daycare	2,500					
Spring Hill Field Accessibility Improvements/Fence				66,000		
Sunny Acres Park - Replacement Playscape				40,000		
Total Community Services	177,500	235,000	280,000	846,000	455,000	450,000

PROPOSED CAPITAL IMPROVEMENTS PROGRAM (cont.)

	Future Projects					
	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09
EDUCATION						
New Wells - MMS, SE & Goodwin - 88106		410,000	90,000			
Maintenance Projects - 86260	20,000	20,000	25,000	50,000	50,000	50,000
Elementary Schools Shelving Replacement - 86263		10,000	10,000	10,000		
Technology Upgrade - 86802	25,000	25,000	50,000	100,000	100,000	100,000
Elementary Schools Cafeteria Table Replacement					30,000	
Elementary Schools Ductwork Cleaning (4 schools)			6,750	6,750	6,750	6,750
Elementary Schools Reline Gym Floors				30,000		
Elementary Schools Public Address System		10,000	80,000			
Elementary Schools Floor Scrubbers			8,000	8,000	8,000	8,000
Man Lift			7,500			
Mansfield Middle School Bathroom Partitions			10,000			
Mansfield Middle School Carpet Replacement Study			12,000			
Mansfield Middle School Condensing Unit 1					5,000	
Mansfield Middle School Convert Classrooms Study			5,000			
Mansfield Middle School Elevator			10,000			
Mansfield Middle School Folding Doors			10,000			
Mansfield Middle School Music Room Windows			7,500			
Mansfield Middle School Auditorium Renovations		50,000	50,000	50,000		
Mansfield Middle School Refinish and Repair Gym Floor		30,000				
Mansfield Middle School Heating Study Update		5,000				
Mansfield Middle School Track Running Surface				50,000		
Replacement Van			20,000			
Snowblower Replacement	2,500					
Truck Replacement			35,000	30,000		
Total Education	47,500	560,000	436,750	334,750	199,750	164,750
PUBLIC WORKS						
Water Supply Study Phase 2 - 81910			50,000			1,000,000
Roof Replacement/Repair - 83202	5,000	15,000	10,000	10,000	10,000	10,000
Fuel Island Canopy & Lights - 83214			30,000			
Small Bridges and Culverts - 83302	26,000	25,000	110,000	10,000	10,000	10,000
Large Bridges (over 20 foot span) - 83303	110,000	37,500	50,000	50,000	50,000	50,000
Transportation Enhancements - 83308	88,600	120,000	50,000	50,000	50,000	50,000
Road Drainage - 83401			60,000	60,000	60,000	60,000
Guardrails Imprv/Replace - 83510		5,000		5,000		
Road/Resurfacing - 83524	165,000	275,000	275,000	275,000	275,000	275,000
Tailgate Loader - 83723 *					9,000	
Rake/Snow Thrower - 83726 *				7,500		
Turf Sweeper - 83727 *					7,500	
Engineering CAD Upgrades - 83911	8,000	15,000	15,000	15,000	15,000	15,000
Mapping Workstations/Software - 83912	25,000		10,000	10,000	10,000	10,000
Truck GPS Location - 83814			45,000			
Tree Replacement - 84102		5,000	5,000	5,000	5,000	5,000
Bobcat Upgrade				15,000		
Deep-line Turf Aerator	17,000					
Garage Service Truck				60,000		
Grounds Tractor		20,000				
Large Dump Trucks	95,000	100,000	100,000	100,000	100,000	100,000
Maps to Town Web Page			35,000	15,000		
NPDES Phase II Compliance			20,000	5,000	5,000	5,000
Parking Garage Expansion			50,000	60,000		
Pickup Trucks		35,000	30,000	25,000	35,000	25,000
Road Grader					125,000	
Road Reconstruction			50,000	250,000	250,000	250,000
Salt Storage Building			125,000	125,000		
Small Dump Trucks			60,000			60,000
Small Sanders				5,000	5,000	
Snowplows		5,500	5,500	5,500	5,500	5,500
Street Sweeper				130,000		
Truck Tractor (Horse)		50,000				
Turfcut Type Riding Mower			25,000			
Vac-all Body Replacement			50,000			
Vehicle Lifts			12,000			
GIS Layers			75,000			
Total Public Works	539,600	708,000	1,347,500	1,293,000	1,027,000	1,930,500
TOTAL C.I.P.	769,600	1,591,500	2,744,250	2,972,750	1,828,750	3,039,250
Less:						
LoCIP	(208,950)	(212,700)	(212,700)	(212,700)	(212,700)	(212,700)
Federal and State Grants		(415,000)				
Other						
Funded from CNR Fund	\$560,650	\$963,800	\$2,531,550	\$2,760,050	\$1,616,050	\$2,826,550

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**CAPITAL AND
NONRECURRING
RESERVE FUND**

CAPITAL AND NONRECURRING FUND

This fund was created pursuant to Connecticut State Law to establish a reserve fund for future capital and nonrecurring expenditures.

FY 2003/04 Highlights

- The Governor's budget for FY 2003/04 included Pequot/Mohegan grant funds for the town of \$1,361,183. The actual grant received amounted to \$1,702,421 or \$341,238 more than anticipated. This is primarily the result of the grant being calculated on a formula favorable to Mansfield.

FY 2004/05 Major Initiatives

Programs planned for funding in the upcoming fiscal year include:

- \$250,000 for the General Fund
- \$218,000 for Management Services Fund – technology replacement
- \$295,000 for the Debt Service Fund
- \$70,000, the first of five payments, toward a new fire pumper
- \$963,800 to fund miscellaneous capital projects
- \$100,000 for emergency services administration
- \$80,000 for Community Center start-up costs
- \$200,000 to help rebuild Health Insurance Fund reserves
- \$100,000 to build a reserve to retire outstanding obligation for accumulated employee sick leave payable at time of retirement
- \$150,000 for the Medical Pension Trust Fund to help reduce un-funded obligation incurred for retiree medical insurance

TOWN OF MANSFIELD
CAPITAL AND NONRECURRING RESERVE FUND BUDGET
ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2003/2004

	Actual 98/99	Actual 99/00	Actual 00/01	Actual 01/02	Actual 02/03	Adopted Budget 03/04	Estimated 03/04	Projected 04/05	Projected 05/06	Projected 06/07	Projected 07/08	Projected 08/09
SOURCES:												
Revenues:												
State Revenue Sharing				\$472,523								
State Dept. of Education - MMS IRC/MMS Drainage					120,729		24,679					
Rural Development Grant - Downtown Revitalization							35,000					
Ambulance User Fees					253,312	235,000	235,000	230,000	235,000	240,000	245,000	245,000
Insurance Settlement			100,524									
Interest Income	237,050	286,043	398,171	23,466			100,000	100,000	125,000	125,000	125,000	125,000
Other												
Sewer Assessments	2,800	3,600	4,000	8,069	4,266	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Pequot Funds	2,809,905	2,929,286	2,950,637	3,075,000	2,128,664	1,361,163	1,702,421	1,764,300	3,000,000	3,000,000	3,000,000	3,000,000
Total Sources	3,049,755	3,218,929	3,453,332	3,579,078	2,507,001	1,599,183	2,000,100	2,097,300	3,363,000	3,368,000	3,373,000	3,373,000

	Actual 98/99	Actual 99/00	Actual 00/01	Actual 01/02	Actual 02/03	Adopted Budget 03/04	Estimated 03/04	Projected 04/05	Projected 05/06	Projected 06/07	Projected 07/08	Projected 08/09
USES:												
Operating Transfers Out:												
General Fund - One Time Costs/Fund Balance Plan					400,000	350,000	350,000	250,000	150,000	50,000	50,000	
General Fund - State Revenue Sharing					472,520							
Mansfield 300												
Community Events					12,500							
Management Services Fund	205,000	160,000	200,000	200,000	206,000	212,000	212,000	218,000	225,000	232,000	239,000	246,000
Debt Service Sinking Fund	180,000		500,000	355,000	250,000	235,000	235,000	295,000	295,000	295,000	295,000	295,000
Retire Debt for Fire Truck								70,000	70,000	70,000	70,000	70,000
New Financial Reporting Model (Statement 34)					25,000							
Property Tax Revaluation Fund	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	2,531,550	2,760,050	1,616,050	25,000
Capital Fund	3,591,529	3,289,200	2,572,660	3,161,662	1,488,916	560,650	560,650	963,800	5,000			2,826,550
Day Care Pension					20,000	15,000	15,000	10,000				
Emergency Services Administration					25,070	75,000	75,000	100,000				
Community Center Operating Subsidy					65,000	119,125	119,125	80,000	40,000			
Health Insurance Fund								200,000				
Retiree Medical Insurance Fund								150,000				
Uncompensated Absences Fund								100,000				
Shared Projects with UConn	83,500	100,000	25,000									
Total Uses	4,065,029	3,574,200	3,383,760	3,789,182	2,965,006	1,591,775	1,591,775	2,461,800	3,316,550	3,407,050	2,270,050	3,462,550

Excess/(Deficiency)	(1,035,274)	(355,271)	69,572	(210,104)	(456,005)	7,408	408,325	(364,500)	46,450	(39,050)	1,102,950	(89,550)
Fund Balance/(Deficit) July 1	1,985,616	950,342	595,071	664,643	454,539		(3,466)	404,859	40,359	86,809	47,759	1,150,709
Fund Balance, June 30	\$950,342	\$595,071	\$664,643	\$454,539	(\$3,466)	\$7,408	\$404,859	\$40,359	\$86,809	\$47,759	\$1,150,709	\$1,061,159

BUDGET RESOLUTIONS

RESOLUTIONS

RESOLVED: That the General Fund Budget for the Town of Mansfield, appended totaling \$____,____,____ is hereby adopted as the proposed operating budget for the Town of Mansfield for the fiscal year July 1, 2004 to June 30, 2005.

RESOLVED: That the Capital Fund Budget for the Town of Mansfield, appended totaling \$____,____,____ is hereby adopted as the capital improvements to be undertaken during fiscal year 2004/05 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2004 to June 30, 2005 in the amount of \$____,____,____ be adopted.

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

RESOLVED: That the proposed General Fund Budget for the Town of Mansfield for fiscal year July 1, 2004 to June 30, 2005 in the amount of \$____,____,____ which proposed budget was adopted by the Council on _____, 2004, be adopted and that the sums estimated and set forth in said budget be appropriated for the purpose indicated.

RESOLVED: That in accordance with Connecticut General Statutes Section 10-51, the proportionate share for the Town of Mansfield of the annual budget for Regional School District No. 19 shall be added to the General Fund Budget appropriation for the Town of Mansfield for fiscal year July 1, 2004 to June 30, 2005 and said sums shall be paid by the Town to the Regional School District as they become available.

RESOLVED: That the proposed Capital Projects Budget for fiscal year July 1, 2004 to June 30, 2005 in the amount of \$____,____,____ be adopted provided that the portion proposed to be funded by bonds or notes shall, at the appropriate times, be introduced for action by the Town Council subject to a vote by referendum as required by Section 407 of the Town Charter.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2004 to June 30, 2005 in the amount of \$____,____,____ be adopted.

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TOWN ROAD AID

TOWN ROAD AID - FUND 240
ROLL FORWARD - 2004/05

	2002/03 <u>ACTUAL</u>	2003/04 <u>BUDGET</u>	2003/04 ESTIMATED <u>ACTUAL</u>	2004/05 <u>BUDGET</u>
REVENUES:				
Town Aid - Grant	\$100,881	\$78,495	\$79,680	\$79,680
TOTAL REVENUES	100,881	78,495	79,680	79,680
EXPENDITURES:				
Asphalt	25,368		96	
Sand/Gravel/Cement	168	300	250	250
Pipe/Culvert	180	1,000	1,000	1,000
Chemicals	31,757	45,000	40,000	43,000
Signs and Signals	2,437	5,000	5,000	5,000
Equipment Rental	23,960	6,500	15,000	26,500
Street Cleaning Supplies	824	2,500	2,500	3,000
Building Supplies	1,581	2,000	2,000	3,200
Paint Supplies	251	250	250	250
Grounds Supplies	65	1,000	1,000	2,100
Tools	2,209	2,000	2,000	2,200
Tree Removal	1,671	2,500	2,500	3,500
TOTAL EXPENDITURES	90,471	68,050	71,596	90,000
OPERATING TRANSFERS:				
General Fund	25,000			
Capital Projects				
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT	115,471	68,050	71,596	90,000
Revenues (Over)/Under Expenditures	(14,590)	10,445	8,084	(10,320)
FUND BALANCE, JULY 1	12,036	(2,554)	7,891	15,975
FUND BALANCE, JUNE 30	(\$2,554)	\$7,891	\$15,975	\$5,655

TOWN ROAD AID FUND

PROGRAM PURPOSE AND DESCRIPTION

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

MAJOR CHANGES AND ISSUES

None.

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**RECREATION PROGRAM
FUND**

RECREATION PROGRAM FUND -- FUND 260

The Recreation Program Fund provides residents from pre-school age to senior citizen with the opportunity to participate in a wide variety of both active and passive recreational activities, including physical, social, educational, cultural and special interest programs. Parks and Recreation Department staff is responsible for developing, planning, coordinating, scheduling and evaluating all programs supported by the Fund. In addition, management, operation and supervision of the Community Center falls within this fund.

FY 2003/04 Highlights

- Conducted annual Nutcracker Performance as well as a variety of other annual special events
- Operated comprehensive day camp program and vacation camps
- Administered extensive youth sports program and assisted co-sponsored organizations
- Provided variety of special events, programs activities and courses for all ages groups.
- Organized Community and Adult Education program
- Oversaw operation of Bicentennial Pond
- Developed and implemented new programs for Community Center
- Hired and trained new Community Center program and support staff
- Developed Community Center usage policies and facility schedules

FY 2004/05 Major Initiatives

- Monitor Community Center facility usage and adjust facility schedules as needed
- Oversee Community Center operations and develop member retention programs
- Recruit volunteers and sponsorships for special events and programs
- Expand customer service training programs for part-time/program staff
- Continue development of the new After-school program at the Community Center
- Supervise Teen Center and create a youth advisory group to assist with program planning

FUND 260 - RECREATION PROGRAM
STAFFING AND WORK MEASUREMENTS

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
<u>EMPLOYEES</u>				
Assistant Director of Parks & Recreation		1.00	1.00	1.00
Aquatic Director		1.00	1.00	1.00
Head Lifeguard		2.00	2.00	2.00
Health & Fitness Director		1.00	1.00	1.00
Health & Fitness Specialist		1.00	1.00	1.00
Director of Marketing & Special Events*		1.00	1.00	1.00
Receptionist		3.00	3.00	3.00
Head Custodian		1.00		
Custodian		2.00	3.00	3.00
Recreation Supervisor	1.00	1.00	1.00	1.00
Recreation Coordinator	1.00	1.00	1.00	1.00
Part Time Employees (FTE)	<u>15.00</u>	<u>30.00</u>	<u>30.00</u>	<u>30.00</u>
TOTAL	17.00	45.00	45.00	45.00

Recreation Program Fund
Work Measurements

Participants	9,215	12,384	9,696	10,455
Programs	437	585	459	495
Part-Time/Seasonal Staff	194	260	204	220
Volunteers	146	160	153	165
Bicentennial Pond Visitors	8,156	12,000	7,505	10,663
<u>Community Center</u>				
Family/Household Memberships		1,229	1,385	1,385
Individual Memberships		482	1,005	1,005
Daily Admissions & Guest Passes		6,400	5,520	5,520
Program Participants			2,341	4,616
Programs			111	219
Facility Usage			122,900	174,900

FUND 260 - RECREATION PROGRAM
CONSOLIDATED
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ROLL FORWARD FOR 2004/05
AS OF FEBRUARY 29, 2004

	2002/03 Actual	2003/04 Budget	YTD 02/29/04 Actual	2003/04 Estimated Actual	2004/05 Requested
REVENUES:					
Membership Fees	\$ -	\$ 971,425	\$ 662,948	\$ 760,000	\$ 1,000,000
Bicentennial Pond Fees	940	6,700	3,840	6,000	6,700
Sale of Food	-	15,000	702	4,000	4,000
Advertising Income	-	22,000	-	5,000	5,000
Program Fees	307,960	295,300	303,715	433,300	493,120
Daily Admission Fees	-	-	-	23,200	30,000
Fee Waivers	-	-	-	16,090	50,000
Rent	-	45,000	-	-	-
Rent - E.O. Smith	-	-	-	7,000	7,000
Rent - Facilities/Parties	-	-	-	40,000	50,000
Contributions	38,082	7,200	17,287	26,260	9,300
Other	-	21,050	-	-	-
Total Revenues	346,982	1,383,675	988,492	1,320,850	1,655,120
OPERATING TRANSFERS:					
General Fund	72,500	64,500	64,500	64,500	50,000
CNR Fund	65,000	119,125	119,130	119,125	80,000
Total Rev. & Op Trans	484,482	1,567,300	1,172,122	1,504,475	1,785,120
EXPENDITURES:					
Salaries & Wages	243,277	977,914	506,389	858,370	1,098,560
Benefits	5,330	10,800	3,747	111,800	184,940
Professional & Technical	59,016	67,416	52,761	63,250	63,360
Purchased Property Services	30,323	23,660	22,994	42,980	52,740
Repairs & Maintenance	-	4,000	200	200	10,000
Insurance	-	40,000	-	3,300	7,100
Other Purchased Services	51,420	108,800	118,438	180,410	159,410
Other Supplies	49,680	77,000	44,642	68,570	74,810
Energy	98	175,000	43,210	102,200	140,000
Building Supplies	-	38,100	5,666	26,100	26,100
Recreation Supplies	180	43,050	23,571	29,600	33,550
Total Expenditures	439,324	1,565,740	821,618	1,486,780	1,850,570
EXCESS/DEFICIENCY	45,158	1,560	350,504	17,695	(65,450)
FUND BALANCE, JULY1	13,733	58,891	58,891	58,891	76,586
FUND BALANCE, JUNE 30	\$ 58,891	\$ 60,451	\$ 409,395	\$ 76,586	\$ 11,136

FUND 260 - RECREATION PROGRAM
ACTIVITY 44102 - COMMUNITY CENTER
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ROLL FORWARD FOR 2004/05
AS OF FEBRUARY 29, 2004

	2002/03 Actual	2003/04 Budget	YTD 02/29/04 Actual	2003/04 Estimated Actual	2004/05 Requested
REVENUES:					
Membership Fees	\$ -	\$ 971,425	\$ 662,948	\$ 760,000	\$ 1,000,000
Bicentennial Pond Fees					
Sale of Food		15,000	702	4,000	4,000
Advertising Income		22,000		5,000	5,000
Program Fees			15,793	101,420	150,000
Daily Admission Fees				23,200	30,000
Fee Waivers				16,090	50,000
Rent		45,000			
Rent - E.O. Smith				7,000	7,000
Rent - Facilities/Parties				40,000	50,000
Contributions	27,956		16,657	16,660	
Other		21,050			
Total Revenues	27,956	1,074,475	696,100	973,370	1,296,000
OPERATING TRANSFERS:					
General Fund					
CNR Fund	65,000	119,125	119,130	119,125	80,000
Total Rev. & Op Trans	92,956	1,193,600	815,230	1,092,495	1,376,000
EXPENDITURES:					
Salaries & Wages	4,223	713,464	318,703	614,760	827,720
Benefits		7,500	2,340	107,500	134,390
Professional & Technical	25,567	38,786	17,947	21,250	20,000
Purchased Property Services			980	6,480	15,240
Repairs & Maintenance		4,000	200	200	10,000
Insurance		40,000		3,300	7,100
Other Purchased Services	51,420	108,800	118,438	180,410	159,410
Other Supplies		24,900	8,282	22,570	28,300
Energy	98	175,000	43,210	102,200	140,000
Building Supplies		38,100	5,666	26,100	26,100
Recreation Supplies	180	43,050	23,571	29,600	33,550
Total Expenditures	81,488	1,193,600	539,337	1,114,370	1,401,810
EXCESS/DEFICIENCY	11,468	-	275,893	(21,875)	(25,810)
FUND BALANCE, JULY1		11,468	11,468	11,468	(10,407)
FUND BALANCE, JUNE 30	\$ 11,468	\$ 11,468	\$ 287,361	\$ (10,407)	\$ (36,217)

FUND 260 - RECREATION PROGRAM
 ALL OTHER ACTIVITIES
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ROLL FORWARD FOR 2004/05
 AS OF FEBRUARY 29, 2004

	2002/03 Actual	2003/04 Budget	YTD 02/29/04 Actual	2003/04 Estimated Actual	2004/05 Requested
REVENUES:					
Membership Fees					
Bicentennial Pond Fees	\$ 940	\$ 6,700	\$ 3,840	\$ 6,000	\$ 6,700
Sale of Food					
Advertising Income					
Program Fees	307,960	295,300	287,922	331,880	343,120
Daily Admission Fees					
Fee Waivers					
Rent					
Rent - E.O. Smith					
Rent - Facilities/Parties					
Contributions	10,126	7,200	630	9,600	9,300
Other					
Total Revenues	319,026	309,200	292,392	347,480	359,120
OPERATING TRANSFERS:					
General Fund	72,500	64,500	64,500	64,500	50,000
CNR Fund					
Total Rev. & Op Trans	391,526	373,700	356,892	411,980	409,120
EXPENDITURES:					
Salaries & Wages	239,054	264,450	187,686	243,610	270,840
Benefits	5,330	3,300	1,407	4,300	50,550
Professional & Technical	33,449	28,630	34,814	42,000	43,360
Purchased Property Services	30,323	23,660	22,014	36,500	37,500
Repairs & Maintenance					
Insurance					
Other Purchased Services					
Other Supplies	49,680	52,100	36,360	46,000	46,510
Energy					
Building Supplies					
Recreation Supplies					
Total Expenditures	357,836	372,140	282,281	372,410	448,760
EXCESS/DEFICIENCY	33,690	1,560	74,611	39,570	(39,640)
FUND BALANCE, JULY1	13,733	47,423	47,423	47,423	86,993
FUND BALANCE, JUNE 30	\$ 47,423	\$ 48,983	\$ 122,034	\$ 86,993	\$ 47,353

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**MANSFIELD DISCOVERY
DEPOT, INC.**

DAYCARE FUND – MANSFIELD DISCOVERY DEPOT, INC.

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

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

DAYCARE COMBINED PROGRAM
REVENUE AND EXPENDITURE STATEMENTS

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 ESTIMATED ACTUAL	2004/05 PROJECTION
REVENUES:				
DSS Subsidies	\$31,830	\$16,000	\$16,000	\$18,000
Fees	521,995	559,050	612,250	613,950
UConn	78,750	78,750	78,750	78,750
Daycare Grant	235,541	213,930	213,930	213,928
School Readiness Program	62,862	63,200	10,000	
Miscellaneous	28,584	23,500	23,500	24,500
Total Revenues	959,562	954,430	954,430	949,128
OPERATING TRANSFERS IN:				
CNR Fund	20,000	15,000	15,000	10,000
Total Revenues and Operating Transfers	979,562	969,430	969,430	959,128
EXPENDITURES:				
Administrative	236,929	238,160	238,160	194,636
Direct Program	587,852	617,980	617,980	656,473
Building	51,271	46,450	46,450	49,950
Food	25,521	26,300	26,300	26,300
Equipment	12,881	1,000	1,000	
Miscellaneous	27,518	38,600	38,600	31,550
Total Expenditures	941,972	968,490	968,490	958,909
EXCESS/(DEFICIENCY)	37,590	940	940	219
FUND BALANCE, JULY 1	231,966	269,556	269,556	270,496
FUND BALANCE, JUNE 30	\$269,556	\$270,496	\$270,496	\$270,715

OTHER OPERATING FUND

OTHER OPERATING FUNDS – 270 FUND

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

270 FUND DETAILS
As of February 29, 2004

		Balance				Balance
Activity	Responsible	07/01/03	Revenues	Expenditures		02/29/04
11150	Fred Cazel Garden	Managers' Office	440.63	-		440.63
11160	The Blueberry Fund	J. Smith	1,612.80	2,880.00	(2,189.60)	2,303.20
15110	Historic Document Preservation	J. Gerdson	5,885.80	9,559.00	(8,612.00)	6,832.80
16404	Year 2004 Property Revaluation	J. Smith	29,793.46	25,000.00	(12,164.70)	42,628.76
16405	Financial Reporting Model GASB34	J. Smith	48,110.00			48,110.00
22150	Firefighters Pension	M. Hart/J. Smith	110,000.00	30,000.00	(81,000.00)	59,000.00
22201	Ambulance Services	J. Smith		190,660.41	(50,554.27)	140,106.14
22202	EMS Equipment Grant	J. Jackman	(2,217.44)	9,692.44	(10,764.20)	(3,289.20)
22203	FEMA Firefighter Safety Grant	D. Dagon			(10,136.70)	(10,136.70)
23105	Nuclear Safety Emergency	J. Jackman	(431.00)			(431.00)
30522	Composting Prof - MMS	J. Cryan	(39.55)			(39.55)
40361	Federal Highway Safety Grant	M. Darcy/L. Hultgren	1,453.10	5,813.60	(7,313.00)	(46.30)
40370	Downtown Partnership	Managers' Office	35,000.00		(35,000.00)	
40392	Festival of Lights	Managers' Office	1,000.00			1,000.00
40396	Mansfield 300 Celebration	Managers' Office	19,814.79	13,797.00	(13,936.19)	19,675.60
42201	Summer Challenge	K. Grunwald	(4,676.49)	10,500.00	(1,242.52)	4,580.99
42209	NECASA Safe Graduation	J. Romayko	628.16			628.16
42216	Mansfld School Readiness	K. Grunwald	151.00	27.00		178.00
42217	NECASA Science Based Project	J. Romayko	39.03			39.03
42218	Rec. Program Scholarship Fund	K. Grunwald		80.00		80.00
42221	NECASA Tobacco Reduction	J. Romayko	46.10			46.10
42247	Police/Yth Prog. Underage Drinking	Darcy/Grunwald	10.00			10.00
42250	Special Needs - Youth Services	J. Romayko	1,102.31	157.20		1,259.51
42252	Safe Graduation	K. Grunwald		2,200.00		2,200.00
42253	Peer Outreach	J. Romayko	51.31	200.00	(50.00)	201.31
42254	Parent Education	K. Grunwald		900.00		900.00
42260	Special Needs - General	K. Grunwald	654.86	7,360.00	(3,531.17)	4,483.69
42262	Community Conversation	K. Grunwald		2,000.00	(740.40)	1,259.60
42301	Senior Programs	K. Grunwald	3,132.90	10,012.00	(6,637.78)	6,507.12
42302	Wellness Center Program	K. Grunwald	5,958.46	7,898.20	(9,686.31)	4,170.35
43200	Friends of Library	L. Bailey	13,390.56	12,000.00	(10,469.27)	14,921.29
44103	Friends of Mansfield's Parks	C. Vincente	183.48	76.00	(99.71)	159.77
44104	Comm Ctr Lighting Rebate	J. Smith		13,915.00		13,915.00
44925	BSA/Mt. Hope Park Program	C. Vincente	1,134.24		(460.81)	673.43
47001	Day Care Non-Grant	M. Newman	1,699.44	1,310.00	(2,187.09)	822.35
62115	MMS Summer School Program	J. Cryan	6,503.98	5,000.00	(4,012.00)	7,491.98
62118	Adventure Learning	J. Cryan	3,131.81	10,000.00	(3,131.81)	10,000.00
62120	Oak Grove School	F. Baruzzi	1,536.58	14,500.00	(10,427.00)	5,609.58
62225	Liberty Bank Right Program	A. Rash	(61.00)			(61.00)
62230	CL&P Environmental Education	N. Fisher-Doiron	1,000.00			1,000.00
62259	Regional Arts Enhancement	F. Baruzzi	19.96			19.96
62262	National Science Foundation		268.00			268.00
62263	Special Education Grants/Tuition	R. Leclerc/J. Smith	159,433.91	6,468.75	(155,000.00)	10,902.66
62265	Preschool Tuition	R. Leclerc/J. Smith	54,668.75	1,505.00		56,173.75
62275	Graustein Discovery Grant	K. Grunwald	(4,680.30)	15,866.43	(13,738.37)	(2,552.24)
63404	Dorothy C. Goodwin Program	A. Rash	7,121.07	2,000.00	(150.00)	8,971.07
62609	School Use Fund	BOE	(2,621.56)	6,159.00	(13,934.62)	(10,397.18)
63403	Suzuki	C. Strick/BOE	75.00	38,800.00	(24,026.00)	14,849.00
63406	What's Going On Program	BOE	319.00			319.00
63411	Uconn Students	BOE		13,000.00		13,000.00
63412	Summer Curriculum	BOE		15,000.00	(9,530.00)	5,470.00
			\$500,643.15	\$484,337.03	(\$500,725.52)	\$484,254.66

DEBT SERVICE

DEBT SERVICE FUND – LONG TERM DEBT

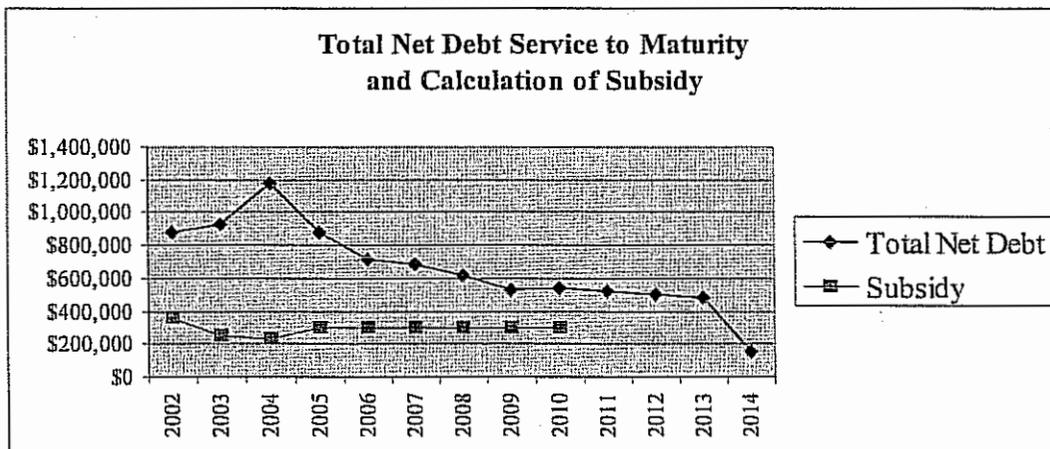
The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest and related costs.

FY 2003/04 Highlights

- Ended fiscal year 2002/03 with a balance of \$650,249
- In February 2004 the Town refunded \$2,350,000 in bonds issued in 2001 as part of the financing plan for the new Community Center. The town reissued those bonds as taxable in order for the town to take advantage of certain fundraising and membership activities that management felt would be advantageous to the long-term financial health of the Center. As part of this transaction, the town also refunded \$1,600,000 in 1999 bonds issued to finance the library renovation project and the addition of the new library at Mansfield Middle School. The combined net loss for the refunding of both issues was \$17,456. This was made up of a net savings on the tax-exempt issue of \$72,010 offset by a net loss on the taxable issue of \$89,466.

FY 2004/05 Major Initiatives

- In 2001, the Town created a sinking fund for retiring outstanding long-term debt using CNR Funds. This budget recommends an appropriation of \$295,000 next year and future payments of \$295,000 annually from the CNR Fund. With those additional funds, the General Fund Contribution to the Debt Service Fund can remain at \$400,000 per year through fiscal year 2014 at which time Net Debt Service to Maturity will be less than \$400,000 per year.



TOWN OF MANSFIELD
DEBT SERVICE FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	00/01 ACTUAL	01/02 ACTUAL	02/03 ACTUAL	03/04 ESTIMATED	04/05 PROPOSED	05/06 PROJECTED
REVENUES:						
Intergovernmental	\$460,924	\$440,668	\$420,364	\$385,697	\$366,387	\$330,378
State Revenue Sharing	\$472,523					
Interest on Unspent Balance						
Other	9,402	37				
TOTAL REVENUES	942,849	440,705	420,364	385,697	366,387	330,378
Operating Transfers In - General Fund	797,000	500,000	400,000	400,000	400,000	400,000
Operating Transfers In - CNR Fund	500,000	355,000	250,000	235,000	295,000	295,000
TOTAL REVENUES AND OPERATING TRANSFERS IN.	2,239,849	1,295,705	1,070,364	1,020,697	1,061,387	1,025,378
EXPENDITURES:						
Principal Retirement	880,689	865,000	950,000	1,065,000	980,000	830,000
Interest	392,723	447,352	398,975	297,537	261,506	216,689
Financial	26,475	15,428				
Professional/Technical	19,282	311				
TOTAL EXPENDITURES	1,319,169	1,328,091	1,348,975	1,362,537	1,241,506	1,046,689
REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES	920,680	(32,386)	(278,611)	(341,840)	(180,119)	(21,311)
FUND BALANCE, JULY 1	40,566	961,246	928,860	650,249	308,409	128,290
FUND BALANCE, JUNE 30	\$961,246	\$928,860	\$650,249	\$308,409	\$128,290	\$106,979

TOWN OF MANSFIELD
DEBT SERVICE FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14
PROJECTED							
\$295,463	\$180,794	\$105,218					
295,463	180,794	105,218					
400,000	400,000	400,000	400,000	400,000	400,000	400,000	150,220
295,000	295,000	295,000	95,000				
990,463	875,794	800,218	495,000	400,000	400,000	400,000	150,220
805,000	660,000	530,000	455,000	455,000	460,000	460,000	145,000
176,482	136,082	104,202	81,928	64,764	45,656	25,900	5,220
981,482	796,082	634,202	536,928	519,764	505,656	485,900	150,220
8,981	79,712	166,016	(41,928)	(119,764)	(105,656)	(85,900)	
106,979	115,960	195,672	361,688	319,760	199,996	94,340	8,440
\$115,960	\$195,672	\$361,688	\$319,760	\$199,996	\$94,340	\$8,440	\$8,440

SUMMARY TOTAL DEBT SERVICE PAYABLE
AND
BUDGET PROJECTIONS FOR FISCAL YEAR 2004/05

Description	Actual 02/03	Estimated 03/04	Budget Projections 04/05			Less Funds * From Other Sources	Net Payable
			Principal	Interest	Total		
SCHOOL PROJECTS:							
Serial Bonds	\$996,058	\$717,764	\$545,000	\$138,657	\$683,657	\$366,385	\$317,272
	996,058	717,764	545,000	138,657	683,657	366,385	317,272
GENERAL PURPOSE:							
Serial Bonds	595,018	644,773	435,000	122,849	\$557,849	475,121	82,728
	595,018	644,773	435,000	122,849	557,849	475,121	82,728
TOTAL DEBT SERVICE	\$1,591,076	\$1,362,537	\$980,000	\$261,506	\$1,241,506	\$841,506	\$400,000
RECAPITULATION:							
Serial Bonds	\$1,591,076	\$1,362,537	\$980,000	\$261,506	\$1,241,506	\$841,506	\$400,000

* Intergovernmental
CNR Fund
Debt Service Fund

\$366,385
295,000
180,121
\$841,506

TOWN OF MANSFIELD
ESTIMATED SERIAL BONDS PAYABLE
BUDGET YEAR 2004/05

School Issues	P	I	Total	Estimated School Grants	Other Sources	Net Payable
October 15, 1989	285,000	72,420	357,420	243,094		114,326
June 15, 1990	150,000	36,975	186,975	123,290		63,685
March 17, 2004	110,000	29,262	139,262			139,262
	<u>\$545,000</u>	<u>\$138,657</u>	<u>\$683,657</u>	<u>\$366,384</u>		<u>\$317,273</u>

Town Issues	P	I	Total	Estimated School Grants	Other Sources	Net Payable
October 15, 1989	\$15,000	\$2,380	\$17,380			\$17,380
June 15, 1992	115,000	6,037	121,037			121,037
March 17, 2004	80,000	22,550	102,550			102,550
March 17, 2004	225,000	91,881	316,881			316,881
	<u>\$435,000</u>	<u>\$122,848</u>	<u>\$557,848</u>		<u>\$475,121 ***</u>	<u>\$82,727</u>
Grand Total	<u>\$980,000</u>	<u>\$261,505</u>	<u>\$1,241,505</u>	<u>\$366,384</u>	<u>\$475,121</u>	<u>\$400,000</u>

*** Subsidy from CNR Fund - \$295,000
Debt Service Fund - \$180,121

CHANGES IN DEBT OUTSTANDING
SCHOOLS AND TOWN
June 30, 2004

	Schools	Town	Total
Balance at July 1, 2003	\$3,075,000	\$3,465,000	\$6,540,000
Issued During Period	940,000	3,315,000	4,255,000
Retired During Period	1,445,000	3,570,000	5,015,000
Balance at 06/30/04	<u>\$2,570,000</u>	<u>\$3,210,000</u>	<u>\$5,780,000</u>

CHANGES IN BOND AND NOTES OUTSTANDING

	Serial Bonds	BAN's	Promissory Note	Total
Balance at July 1, 2003	\$6,540,000			\$6,540,000
Debt Issued	4,255,000			4,255,000
Debt Retired	5,015,000			5,015,000
Balance at 06/30/04	<u>\$5,780,000</u>			<u>\$5,780,000</u>

Description	Original Amount	Payment Date		Bonds	BAN's	Promissory Note	Total
		P & I	I				
1989 General Obligation	5,000,000	6/15	12/15	1,100,000			1,100,000
1990 General Obligation	2,525,000	6/15	12/15	575,000			575,000
1992 General Obligation	1,765,000	6/15	12/15	115,000			115,000
2004 Town Taxable Gen. Obligation Bond	2,590,000	6/01	12/01	2,345,000			2,345,000
2004 School General Obligation Bond	940,000	6/01	12/01	930,000			930,000
2004 Town General Obligation Bond	725,000	6/01	12/01	715,000			715,000
	<u>\$13,545,000</u>			<u>\$5,780,000</u>			<u>\$5,780,000</u>

DETAIL OF DEBT OUTSTANDING
SCHOOLS AND TOWNS
June 30, 2004

	<u>Original Amount</u>	<u>Balance 06/30/04</u>
Schools		
Consists of -		
1989 General Obligation Bonds:		
Window Project/Sheds	250,000	40,150
Asbestos Removal	666,000	167,900
Code Compliance	729,000	180,580
Expansion & Renovation	3,130,000	676,370
1990 General Obligation Bonds:		
Schools Expansion	2,525,000	575,000
2004 General Obligation Bonds:		
MMS IRC	940,000	930,000
	<hr/>	<hr/>
	<u>\$8,240,000</u>	<u>\$2,570,000</u>
Town		
Consists of -		
1989 General Obligation Bonds:		
Route 275 Sidewalk	\$225,000	\$35,000
1992 General Obligation Bonds:		
Day Care Center	765,000	50,500
Open Space	1,000,000	64,500
2004 Taxable GOB - Community Center	2,590,000	2,345,000
2004 General Obligation - Library	725,000	715,000
	<hr/>	<hr/>
	<u>\$5,305,000</u>	<u>\$3,210,000</u>
 Total Debt Outstanding	 <u>\$13,545,000</u>	 <u>\$5,780,000</u>

TOWN OF MANSFIELD
CALCULATION OF DEBT SERVICE SUBSIDY

FY	TOTAL NET DEBT SERVICE	SUBSIDY AMOUNT	NET DEBT SERVICE TO MATURITY
2002	875,032	375,032	500,000
2003	928,611	528,611	400,000
2004	1,178,909	778,909	400,000
2005	875,119	475,119	400,000
2006	716,311	316,311	400,000
2007	686,019	286,019	400,000
2008	615,288	215,288	400,000
2009	528,984	128,984	400,000
2010	536,928	136,928	400,000
2011	519,764	119,764	400,000
2012	505,656	105,656	400,000
2013	485,900	85,900	400,000
2014	150,220	150,220	150,220

3,552,521

Amount Needed for Debt Service
Amount Needed for Financing

\$3,552,521
11,500

Total Needed

\$3,564,021

One Time Revenue Sharing
2000/01 CNR Fund
2001/02 CNR Fund
2002/03 CNR Fund
2003/04 CNR Fund
2004/05 CNR Fund
2005/06 CNR Fund

\$472,523	
500,000	
355,000	
250,000	
235,000	
295,000	
295,000	2,402,523

Future CNR Funding for Debt Service

1,161,498

Total Sinking Fund

\$3,564,021

ENTERPRISE FUNDS

PUBLIC WORKS – WASTE MANAGEMENT – 812 FUND

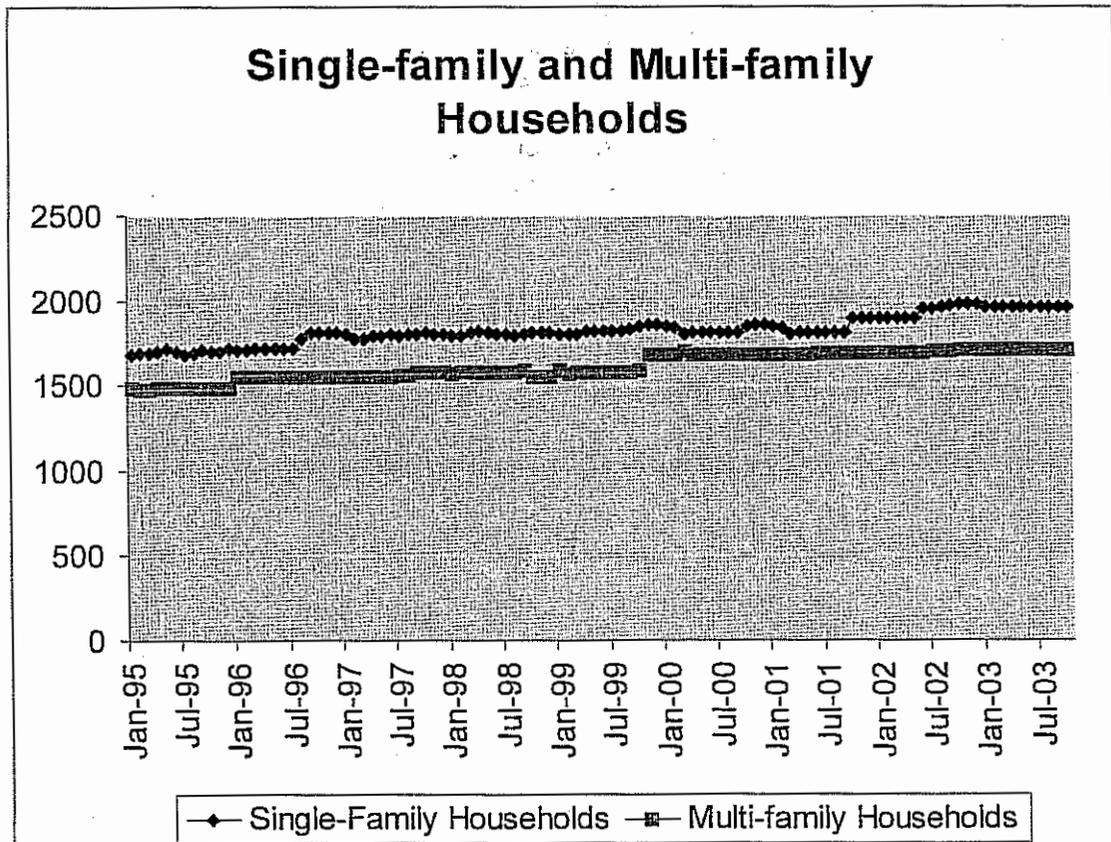
This budget program provides for the operation of the Town's solid waste collection and disposal system.

FY 2003/04 Highlights

- Discontinued weight-based collection for multi-family refuse collection because on-board truck scale was no longer considered "legal for trade;" re-implemented container-based system on December 1st
- Renewed Town's refuse contract with the SCRRRA in Preston for 5 years; current cost per ton of refuse is \$64
- Recycling markets continued to be strong for recovered paper and corrugated
- Closure of the bulky waste landfill was in progress under a DEP grant; excluded commercial bulky waste from the transfer station; hauled bulky waste to Willimantic Waste Paper bulky waste processing center in Windham for \$60 per ton
- Conducted several public work sessions on pre-paid bag collection system proposal
- Installed compaction equipment for refuse and cardboard at the Transfer Station

FY 2004/05 Major Initiatives

- Finish closure of the bulky waste landfill
- Continue study of pre-paid bag system proposal; gather data on minimal system users
- Plan for reduced transfer station operations after the landfill closure is complete



SOLID WASTE DISPOSAL FUND - FUND 812
REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS

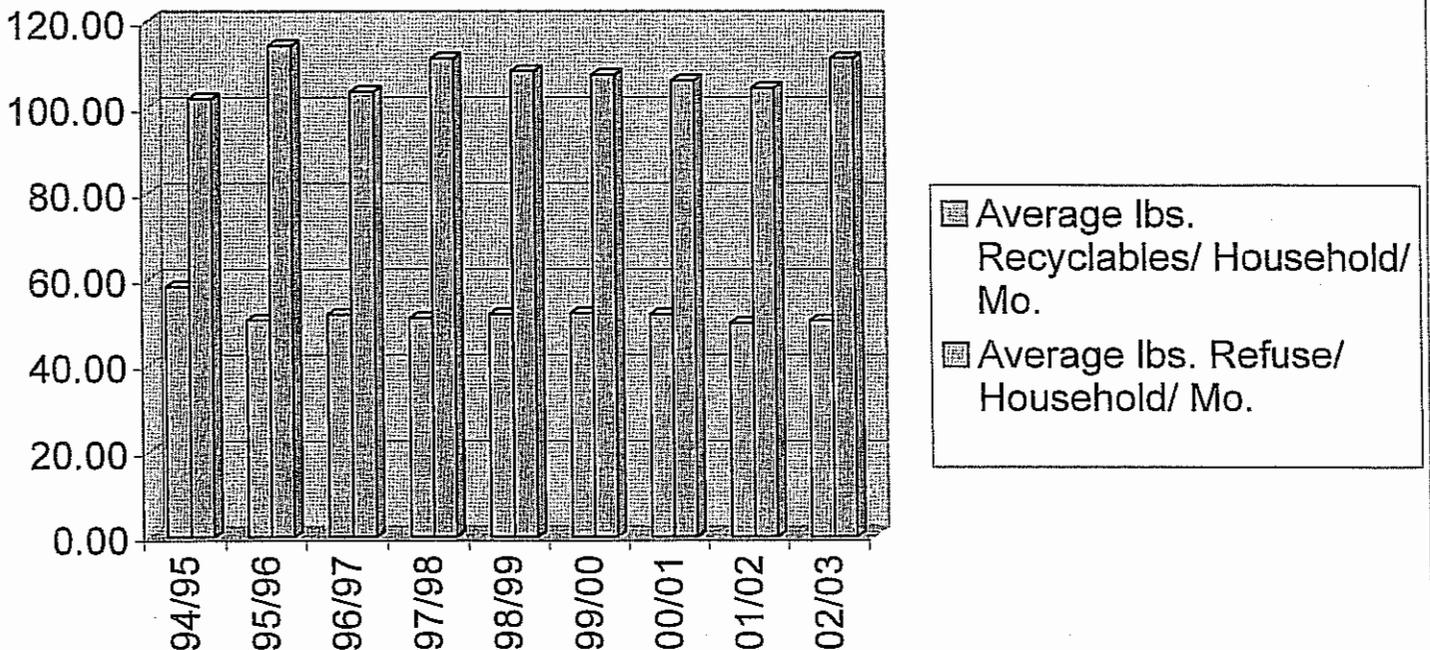
	2002/03 ACTUAL	2003/04 BUDGET	2003/04 ESTIMATED		2004/05 BUDGET	
			OPERATING	LANDFILL CLOSURE		
REVENUES:						
Garbage Collection Fees	\$686,375	\$719,600	\$703,885		\$703,885	\$753,260
Tipping Fees (Pass Through) Commercial	256,078	262,000	195,840		195,840	204,120
Transfer Station Fees	102,272	120,000	99,000		99,000	99,000
Other	3,971	3,100	3,045		3,045	2,610
Sale of Recyclables	56,771	45,000	49,200		49,200	49,000
State Grant				126,100	126,100	
TOTAL REVENUES	1,105,467	1,149,700	1,050,970	126,100	1,177,070	1,107,990
OPERATING EXPENSES:						
Tipping Fees	413,232	477,325	443,160		443,160	460,000
Contract Pickup	330,909	317,300	300,600		300,600	319,550
Wage and Fringe Benefits	213,576	204,605	204,485		204,485	209,910
Supplies and Services	159,118	165,890	155,745		155,745	152,025
Depreciation Expense	24,774	16,000	16,000		16,000	16,000
Engineers	3,869				1,100	1,100
Fill Material and Loam				125,000	125,000	
Drainage Improvements						
Hydroseeding						
Additional Monitoring Wells						
TOTAL EXPENSES	1,145,478	1,181,120	1,119,990	126,100	1,246,090	1,157,485
Net Income/(Loss)	(40,011)	(31,420)	(69,020)		(69,020)	(49,495)
Fund Equity/(Deficit), July 1	338,319	321,619	314,843		314,843	262,358
Add Depreciation on Fixed Assets Acquired by Capital Grants that Reduces Contributed Capital	16,535	16,535	16,535		16,535	16,535
Fund Equity/(Deficit), June 30	\$314,843	\$306,734	\$262,358		\$262,358	\$229,398

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Town of Mansfield
Revenue Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
812 Solid Waste Disposal Enterpris					
30510 Waste Disposal					
402 Licenses and Permits	960	600	600	910	600
409 Charge for Services	1,044,825	1,101,600	1,101,600	998,725	1,056,380
411 Miscellaneous	59,682	47,500	47,500	51,335	51,010
Total 30510 Waste Disposal	1,105,467	1,149,700	1,149,700	1,050,970	1,107,990
Total 812 Solid Waste Disposal	1,105,467	1,149,700	1,149,700	1,050,970	1,107,990
***** GRAND TOTAL *****	1,105,467	1,149,700	1,149,700	1,050,970	1,107,990

Town of Mansfield Residential Recycling and Refuse



Town of Mansfield
Expenditure Budget

	Actual 02/03	Approp. 03/04	Adj App. 03/04	Estimated 03/04	Proposed 04/05
=====					
812 Solid Waste Disposal Enterpris					
30510 Waste Disposal					
517 Salaries and Wages	167,038	154,535	154,535	154,535	158,600
520 Benefits	48,310	47,470	47,470	47,470	48,780
522 Misc Benefits	-1,772	2,600	2,600	2,480	2,530
531 Prof & Tech Services	12,192	13,500	13,500	12,500	13,000
532 Purch Property Services	843,977	913,790	913,790	854,980	886,250
533 Repairs/Maintenance	5,639	2,500	2,500	2,000	2,000
539 Other Purch Services	13,393	20,165	20,165	20,165	20,165
543 Office Supplies	2,648	2,760	2,760	2,710	2,710
545 Land/Rd Maint Supplies		200	200	200	200
546 Energy	500	850	850	750	850
547 Building Supplies	6,434	1,200	1,200	1,700	1,700
548 Rolling Stock Supplies	10,666	4,850	4,850	4,000	4,000
549 Other Supplies	1,375	700	700	500	700
563 Misc Expenses & Fees	8,239	16,000	16,000	16,000	16,000

Total 30510 Waste Disposal	1,118,639	1,181,120	1,181,120	1,119,990	1,157,485
30515 Landfill Closing					
539 Other Purch Services	520			100	
551 Land	3,349			126,000	

Total 30515 Landfill Closing	3,869			126,100	
Total 812 Solid Waste Disposal	1,122,508	1,181,120	1,181,120	1,246,090	1,157,485
***** GRAND TOTAL *****	1,122,508	1,181,120	1,181,120	1,246,090	1,157,485
=====					

	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
<u>EMPLOYEES</u>				
Transfer Station Supervisor	1.00	1.00	1.00	1.00
Revenue Clerk	0.50	0.50	0.50	0.50
Accounting Clerk	0.35	0.35	0.35	0.35
Recycling Assistant	0.00	0.00	0.00	0.00
Secretary	0.25	0.25	0.25	0.25
Recycling Agent	1.00	1.00	1.00	1.00
Landfill Operator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	4.10	4.10	4.10	4.10
Waste Disposal				
<u>Work Measurements</u>				
Tons of Refuse to Incinerators	6,300	7,200	6,200	6,250
Tons of Bulk Waste Landfilled or Transferred	800	960	900	600
Tons Paper & Corrug Recycled	1,125	1,250	1,190	1,250
Tons Mixed Glass, Cans and Plastic Recycled	400	370	400	420
Scrap Metal Salvaged (Tons)	155	185	165	185

SEWER OPERATING ENTERPRISE – 811 FUND

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

Willimantic Sewer Fund – this fund accounts for the provision of sewer services provided by the Willimantic Water Works to certain residents of the Town. All activities necessary to provide such services are accounted for in this fund.

FY 2003/04 Highlights

- Continued work with UConn to research water supply alternatives for the northern half of Mansfield
- Town Council generally establishes the rates for these funds during the middle of the fiscal year

FY 2004/05 Major Initiatives

- Expand wet well at South Eagleville Road pump station to accommodate growth in sewage flows from the senior's complex above Maple and South Eagleville Roads
- Work with UConn to develop a viable water supply alternative is expected to continue in 2004/05

TOWN OF MANSFIELD
UCONN WATER/SEWER ENTERPRISE FUND ESTIMATED BUDGETS

	<u>2002/03</u> Actual	<u>2003/04</u> Proposed
OPERATING REVENUES:		
Water/Sewer Charges	<u>\$80,000</u>	<u>\$80,000</u>
Total Operating Revenues	<u>80,000</u>	<u>80,000</u>
OPERATING EXPENSES:		
Water/Sewer Billings	57,950	52,468
Purchased Services & Supplies ⁽¹⁾	4,355	8,000
Depreciation	<u>9,031</u>	<u>9,031</u>
Total Operating Expenses	<u>71,336</u>	<u>69,499</u>
Operating Income/(Deficit)	8,664	10,501
Retained Earnings, July 1	<u>319,684</u>	<u>328,348</u>
Retained Earnings, June 30	<u><u>\$328,348</u></u>	<u><u>\$338,849</u></u>

⁽¹⁾Primarily electricity for sewer pumps

UCONN WATER/SEWER FUND
 COMPARISON OF PROPOSED WATER/SEWER BILLING
 BY CUSTOMER 03/04 VERSUS ACTUAL 02/03

	02/03 Actual	03/04 Proposed	Increase (Decrease)	%
Wrights A - Sewer Only	\$3,560	\$4,310	\$750	21.1%
Wrights B - Sewer Only	865	885	20	2.3%
Holinko - Sewer Only	3,255	3,225	(30)	-0.9%
Senior Center - Water and Sewer	2,010	2,440	430	21.4%
Total Town of Mansfield	9,690	10,860	1,170	12.1%
Wrights A - Water Only	3,560	4,310	750	21.1%
Wrights B - Water Only	865	885	20	2.3%
Holinko - Water Only	3,255	3,225	(30)	-0.9%
Total Mansfield Housing Authority	7,680	8,420	740	9.6%
Mansfield Retirement Comm. (Juniper Hill) Water and Sewer	23,430	26,140	2,710	11.6%
Mansfield Retirement Co-op (Glen Ridge) Water and Sewer	10,150	11,120	970	9.6%
Center for Rehabilitation and Nursing Water and Sewer	29,050	23,460	(5,590)	-19.2%
	\$80,000	\$80,000		

TOWN OF MANSFIELD
WILLIMANTIC SEWER ENTERPRISE FUND BUDGETS

	2002/03 Actual	2003/04 Proposed
OPERATING REVENUES:		
Sewer Charges	\$98,000	\$98,000
Other Revenues	1,044	500
Total Operating Revenues	99,044	98,500
OPERATING EXPENSES:		
Sewer Billings	76,639	62,022
Purchased Services & Supplies	3,624	7,100
Depreciation	14,273	14,273
Total Operating Expenses	94,536	83,395
 Operating Income	 4,508	 15,105
Retained Earnings/(Deficit), July 1	763,429	767,937
Retained Earnings/(Deficit), June 30	\$767,937	\$783,042

Estimate of Willimantic Sewer Expense 2003/2004

Over-Estimate for Jan - Jun 2003	(7,064.94)
Actual for July - December 2003	34,535.28
Estimate for January through June 2004 20.50 m/gallons at \$1,685.47 m/gallons	34,552.14
Total	62,022.48

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HEALTH INSURANCE

HEALTH INSURANCE – 831 FUND

The Health Insurance Fund is an internal service fund used to finance the costs of health insurance benefits. The goal of the fund is to provide health insurance in the most efficient and cost-effective manner possible.

To reduce administrative costs, the Town finances health insurance on a self-insured basis. The self-insured fund covers the employees and retirees of the following entities:

- Town of Mansfield
- Mansfield Board of Education
- Region 19 Board of Education
- Eastern Highlands Health District
- Mansfield Discovery Depot
- Mansfield Downtown Partnership
- Mansfield Housing Authority
- Windham Regional Council of Governments

The fund operates on a full accrual basis. Based upon various formulas, the employers and employees in the fund are charged for fund expenditures.

FY 2003/04 Highlights

- Formed a staff committee comprised of senior town and school personnel to develop and implement strategies to manage high cost of employee benefits, particularly health insurance; worked to introduce more affordable but quality employee health insurance options
- Aggressively promoted employee wellness through programs sponsored by the town/school employee safety and wellness committee
- Conducted mandatory re-enrollment of entire group to ensure accuracy of health plan census and to allow employees to convert to more affordable plans

FY 2004/05 Major Initiatives

- With the goals of reducing claims expenditures and providing additional wellness benefits to employees, will work with town's health insurance broker/consultant to develop and implement new health insurance options and cost control strategies
- Introduce employee benefit statements to help illustrate the full cost of employee compensation

TOWN OF MANSFIELD
HEALTH INSURANCE FUND
ESTIMATED REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FY 97/98 - 04/05

	Actual 97/98	Actual 98/99	Actual 99/00	Actual 00/01	Actual 01/02	Actual 02/03	Budget 03/04	Estimated 03/04	Proposed 04/05
REVENUES:									
Premiums	\$2,372,056	\$2,770,262	\$3,296,198	\$2,867,760	\$3,550,350	\$3,423,310	\$4,157,195	\$4,200,000	\$4,900,000
Interest Income	35,051	43,293	66,661	109,794	140,075	22,272	25,500	8,000	10,000
Insurance Refunds	54,263	56,794							
Transfers In - CNR Fund									200,000
Total Revenues	2,461,370	2,870,349	3,383,159	2,977,554	3,690,425	3,445,582	4,182,695	4,208,000	5,110,000
EXPENDITURES:									
Salaries and Benefits	29,738	26,683	23,645	34,368	60,535	69,026	81,610	72,500	74,675
Retention/Access Fees (Administrative)	319,332	414,066	464,606	442,395	559,854	544,225	600,000	580,000	600,000
Consultants					20,000	20,000		1,010	
LAN/WAN Expenditures				10,000	10,000	10,000	10,000	10,000	10,000
Medical Claims	2,018,029	2,092,123	2,048,632	2,542,397	3,096,821	3,411,516	3,400,000	4,090,143	4,499,000
Total Expenditures	2,367,089	2,532,872	2,536,883	3,029,160	3,747,210	4,054,767	4,091,610	4,753,653	5,183,675
Revenues Over/(Under) Expenditures	94,271	337,477	846,276	(51,606)	(56,785)	(609,185)	91,085	(545,653)	(73,675)
Fund Balance, July 1	258,380	352,651	690,126	1,536,404	1,484,798	1,426,013	818,828	818,828	273,175
Fund Balance, June 30 (Reserve for Future Claims)	\$352,651	\$690,128	\$1,536,404	\$1,484,798	\$1,426,013	\$818,828	\$909,913	\$273,175	\$199,500

**WORKERS'
COMPENSATION FUND**

WORKERS' COMPENSATION INSURANCE - FUND 832

The Workers' Compensation Insurance Fund is an Internal Service Fund used to make payments to the Workers' Compensation Pool. The Fund's general objectives are to formulate a systematic method to control swings in premium costs.

Premium payments are reported as quasi-external inter-fund transactions for Town of Mansfield entities and, therefore, are treated as operating revenues of the Workers' Compensation Fund and operating expenditures of the participating fund. The fund also designates the balance in retained earnings for future claims.

FY 2003/04 Highlights

- The Workers' Compensation Insurance Fund ended fiscal year 02/03 with a fund balance of (\$12,198), and is expected to end the current fiscal year with a balance of (\$12,016). The fund is expected to return to a positive position at the end of FY 04/05.
- Beginning in FY 1999/00 premium expenditures have increased from a low of \$89,856 to an anticipated cost of \$192,789 in FY 2004/05. This dramatic increase results in part from the loss of investment earnings used by insurance companies to subsidize premiums.

FY 2004/05 Major Initiatives

- Work with town's insurance carrier to develop a comprehensive risk management control program
- Continue initiatives of employee safety and wellness committee to promote workplace safety and improve employee wellness; conduct OSHA inspections of town building to ensure workplaces continue to comply with applicable safety regulations
- Revise town's "return to work" program to return injured/ill employees to the workplace as soon as is medically appropriate
- Introduce a participating physicians network (PPN) designed to better manage and control workers' compensation costs

WORKER'S COMPENSATION FUND
REVENUE AND EXPENDITURE STATEMENTS
FUND 832

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 ESTIMATE	2004/05 BUDGET
REVENUES:				
MVF Co.	\$12,000	\$12,000	\$18,910	\$20,800
EVF Co.	9,000	9,000	13,040	14,340
Daycare	2,920	2,670	2,670	2,750
Board of Education	62,000	76,600	80,000	88,000
Town of Mansfield	120,000	158,700	163,710	192,180
TOTAL REVENUES	<u>205,920</u>	<u>258,970</u>	<u>278,330</u>	<u>318,070</u>
EXPENDITURES				
MVF Co.	19,164	18,200	18,908	20,800
EVF Co.	13,880	14,400	13,036	14,340
Daycare	2,397	2,300	2,500	2,750
Board of Education	60,117	68,750	79,996	88,000
Town of Mansfield	154,995	158,700	163,708	180,080
TOTAL EXPENDITURES	<u>250,553</u>	<u>262,350</u>	<u>278,148</u>	<u>\$305,970</u>
OTHER FINANCING USES				
Operating Transfers Out	30,000			
TOTAL EXPEND. & OTHER	<u>280,553</u>	<u>262,350</u>	<u>278,148</u>	<u>\$305,970</u>
EXCESS/(DEFICIENCY)	(74,633)	(3,380)	182	12,100
FUND BALANCE, JULY1	<u>62,435</u>	<u>(12,198)</u>	<u>(12,198)</u>	<u>(12,016)</u>
FUND BALANCE ENDING	<u>(12,198)</u>	<u>(15,578)</u>	<u>(12,016)</u>	<u>\$84</u>

**MANAGEMENT
SERVICES FUND**

MANAGEMENT SERVICES FUND (MSF)

The Management Services Fund is an internal service fund which provides the following services to Town departments and schools: copier services including duplication equipment; Local and Wide Area Networking (LAN/WAN) services; computer equipment and peripherals. Town School Bus Facility and Voice Communications to Town/School Departments.

2003/2004 Highlights

- Telecommunications Tower constructed at 230 Clover Mill Road (Town Garage), which is managed on the Town's behalf by a private management firm
- Conducted an audit of telecommunications services, and began implementing recommendations to reduce operating costs
- Negotiated contracts for telephone and cellular phone service
- Conducted a study and needs assessment of radio communications systems
- Began revision to the Town's Strategic Technology Plan
- Began Installation of Automatic Time Clocks
- Deployed 23 PC's to the Mansfield Community Center

2004/2005 Major Initiatives

- Begin implementation of radio communications study and needs assessment recommendations
- Install the Town's communications equipment on the Clover Mill Road telecommunications tower
- Migrate to Exchange 2000

MANAGEMENT SERVICES FUND
ESTIMATED BALANCE SHEET
JUNE 30, 2004

	Actual June 30, 2002	Actual Dec. 31, 2002	Projected June 30, 2003	Projected June 30, 2004
<u>ASSETS</u>				
Current Assets:				
Cash and Cash Equivalents	\$ 188,303	\$ 244,338	\$ 85,907	\$ 179,775
Inventory	12,990	12,990	5,000	5,000
Total Current Assets	<u>201,293</u>	<u>257,328</u>	<u>90,907</u>	<u>184,775</u>
Fixed Assets:				
Land	145,649	145,649	145,649	145,649
Buildings	178,016	178,016	178,016	178,016
Office Equipment	1,145,421	1,201,211	1,303,400	1,407,900
Accum. Depreciation	(756,587)	(756,587)	(916,967)	(1,081,967)
Net Fixed Assets	<u>712,499</u>	<u>768,289</u>	<u>710,098</u>	<u>649,598</u>
Total Assets	<u>\$ 913,792</u>	<u>\$ 1,025,617</u>	<u>\$ 801,005</u>	<u>\$ 834,373</u>
<u>LIABILITIES AND EQUITY</u>				
Liabilities:				
Accounts Payable	\$ 13,370	\$ -	\$ -	\$ -
Due to General Fund	106,985	-	-	-
Total Liabilities	<u>120,355</u>	<u>-</u>	<u>-</u>	<u>-</u>
Equity:				
Contributed Capital	146,000	146,000	146,000	146,000
Retained Earnings	647,437	879,617	655,005	688,373
Total Equity	<u>793,437</u>	<u>1,025,617</u>	<u>801,005</u>	<u>834,373</u>
Total Liabilities and Equity	<u>\$ 913,792</u>	<u>\$ 1,025,617</u>	<u>\$ 801,005</u>	<u>\$ 834,373</u>

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2002

TOTAL MANAGEMENT SERVICES FUND					
	Budget 02/03	Actual Dec. 31, 2002	Estimated June 30, 2003	Variance Favorable (Unfavorable)	Proposed 03/04
REVENUES:					
Mansfield Board of Education	\$ 38,500	\$ 38,500	\$ 38,500	\$ -	\$ 39,340
Region 19	38,190	38,190	38,190		39,340
Town of Mansfield	57,680	57,680	57,680		59,410
Communication Service Fees					135,440
Copier Service Fees	190,000	132,090	190,000		194,000
Rent	63,650	31,827	65,150	1,500	69,160
Rent - Telecom Tower	18,000	2,000	12,000	(6,000)	18,000
Sale of Supplies	40,000	6,775	40,000		30,000
CNR Fund	206,000	206,000	206,000		212,000
Health Insurance Fund	10,000	10,000	10,000		10,000
Solid Waste Fund	10,000	10,000	10,000		10,000
Sewer Operating Fund	3,000	3,000	3,000		3,000
Communication Rebate					
Other	12,000	5,894	19,108	7,108	12,000
Total Revenues	687,020	541,956	689,628	2,608	831,690
EXPENDITURES:					
Salaries & Benefits	97,140	35,007	81,945	15,195	94,780
Training	6,000	2,700	6,000		6,000
Repairs & Maintenance	13,410	732	9,500	3,910	34,380
Professional & Technical	13,000	12,281	30,650	(17,650)	13,000
System Support	87,260	71,621	93,490	(6,230)	105,700
Copier Maintenance Fees	110,000	48,016	110,000		110,000
Communications	74,700	27,551	69,100	5,600	173,162
Supplies and Software Licensing	39,200	67,551	84,670	(45,470)	39,200
Equipment	126,350	98,782	157,979	(31,629)	134,500
Miscellaneous/Cost of Sales	35,100	1,325	36,325	(1,225)	27,100
Total Expenditures	602,160	365,566	679,659	(77,499)	737,822
Add:					
Depreciation	112,730		160,380	(47,650)	165,000
Less:					
Equipment Capitalized	(126,350)	(55,790)	(157,979)	31,629	(104,500)
Operating Expenditures	588,540	309,776	682,060	(93,520)	798,322
Net Income (Loss)	98,480	232,180	7,568	(90,912)	33,368
Total Equity & Contributed Capital, July 1	793,437	793,437	793,437		801,005
Total Equity & Contributed Capital, Dec. 31	\$ 891,917	\$ 1,025,617	\$ 801,005	\$ (90,912)	\$ 834,373

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF CASH FLOWS
JUNE 30, 2004

	Actual June 30, 2002	Actual Dec. 31, 2002	Projected June 30, 2003	Projected June 30, 2004
CASH FROM OPERATING ACTIVITIES:				
Operating income	\$ 205,081	\$ 232,180	\$ 7,568	\$ 33,368
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Depreciation Expense	126,315		160,380	165,000
(Increase) decrease in:				
Other Receivables				
Inventory	(5,051)		7,990	
Increase (decrease) in:				
Accounts payable	(4,319)	(120,355)	(13,370)	
Due to other funds			(106,985)	
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>322,026</u>	<u>111,825</u>	<u>55,583</u>	<u>198,368</u>
CASH FLOWS USED IN CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of fixed assets	(245,960)	(55,790)	(157,979)	(104,500)
NET INCREASE IN CASH AND CASH EQUIVALENTS	76,066	56,035	(102,396)	93,868
CASH AND CASH EQUIVALENTS - JULY 1	<u>112,237</u>	<u>188,303</u>	<u>188,303</u>	<u>85,907</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ 188,303</u>	<u>\$ 244,338</u>	<u>\$ 85,907</u>	<u>\$ 179,775</u>

**LONG-TERM
INVESTMENT POOL**

Funds included in the Long-Term Investment Pool

CEMETERY FUND

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

SCHOOL TRUST FUND

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

MEDICAL PENSION TRUST FUND

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

COMPENSATED ABSENCES FUND

This fund is used to account for the accumulation of resources and the payment of accrued compensated absences.

**Town of Mansfield
Investment Pool
As of December 31, 2003**

	Equity Percentage	Equity In Investments	Equity In Cash Equiv.	Total Equity
Cemetery Fund	59.285%	465,149.01	7,492.85	473,641.87
School Non-Expendable Trust Fund	0.084%	660.48	10.62	671.10
Medical Pension Trust Fund	8.864%	69,696.30	1,120.29	70,816.59
Compensated Absences Fund	31.767%	249,779.13	4,014.94	253,794.07
Total Equity by Fund	100.000%	786,284.92	12,638.70	798,923.62

<u>Investments</u>	<u>Market Value</u>
Stock Funds:	
Fidelity - Select Utilities Growth	26,650.01
Fidelity - Value	60,466.73
Harbor Capital Appreciation Fund	48,145.25
T. Rowe Price - New American Growth Equity	37,943.37
Fleet - Liberty Equity Growth Class Z	35,317.07
Vanguard - 500 Index Fund	140,999.59
Sub-Total Stock Funds	<u>349,522.02</u>
Bond Funds:	
Strong Funds - Corporate Bond Fund	42,663.03
T. Rowe Price - U. S. Treasury Long	43,736.64
U.S. Treasury Notes	101,434.83
Fleet - Liberty Intermediate Gov. Inc.	14,437.08
Fleet - Columbia Short Term Bond	14,111.43
Vanguard - GNMA Fund	220,379.89
Sub-Total Bond Funds	<u>436,762.90</u>
Cash Equivalents:	
Galaxy Money Market	<u>12,638.70</u>
Total Investments	<u><u>798,923.62</u></u>

<u>Allocation</u>	<u>Amount</u>	<u>Percentage</u>
Stocks	349,522.02	43.75%
Bonds	436,762.90	54.67%
Cash Equivalents	12,638.70	1.58%
Total Investments	<u><u>798,923.62</u></u>	<u><u>100.00%</u></u>

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HEALTH DISTRICT

EASTERN HIGHLANDS HEALTH DISTRICT - 41200

The Eastern Highlands Health District provides full-time public health services to Bolton, Coventry, Mansfield, Tolland and Willington. Services provided directly include public health education, communicable disease control and environmental health services. Environmental health services include restaurant inspection, enforcement of on-site waste water disposal regulations, bathing water quality monitoring, housing code enforcement, nuisance complaint follow-up, well drilling permitting, consulting to citizens on environmental health issues, and general enforcement of local and state public health regulations.

FY 2003/04 Highlights

- Received \$97,420 grant-in-aid from the Connecticut Department of Public Health
- Board of Directors adopted a fiscal year 04/05 operating budget of \$561,830
- Received \$81,000 grant for Bio-terrorism preparedness
- Developed draft Bioterrorism Preparedness Plan and currently revising Mass Vaccination Plan for smallpox
- Entered second year of three-year \$120,000 grant funded program for Cardiovascular Health promotion
- Continued district-wide "Keep it Clean" program designed to encourage home improvement store operators/owners to educate public on lead safe work practices when remodeling homes
- Continue to support Mansfield on UConn landfill issues
- Received preventive health block grant of \$10,577 and used it to expand skin cancer prevention program interventions to municipal recreation departments and public school systems
- Public health education highlights include: participation in all municipal fairs; sponsoring and hosting restaurant inspector training programs; provide educational material for local news letters on topical subjects such as West Nile Virus, Lyme Disease, Radon, Hand Washing, SARS, etc; distribution of food protection newsletters; and many news articles published in local papers on topical subjects.

FY 2004/05 Major Initiatives

- Complete Health District Bioterrorism Preparedness Plan
- Develop local Health Alert Network
- Continue Cardiovascular Health Program
- Pursue other sources of funding; such as FDA, CDC and DPH grants, or additional membership towns to offset additional state cuts anticipated. The Town of Ashford is joining the Health District, July 1, 2004.
- Participate in town fairs and community health fairs
- Improve Health District infrastructure

EASTERN HIGHLANDS HEALTH DISTRICT

ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Roll Forward FY 2003/04

	Actual 99/00	Actual 00/01	Actual 01/02	Actual 02/03	Adopted 03/04	Estimated 03/04	Proposed 04/05
Revenues:							
Member Town Contributions	\$134,809	\$169,438	\$195,928	\$208,173	\$213,980	\$213,980	\$248,360
State Grant-in-Aid	85,047	107,870	108,365	94,781	97,420	96,260	105,890
Services Fees	62,484	154,240	149,006	132,071	158,560	164,160	186,090
Other State Grants				64,507			
Preventive Health Grant	6,612	10,924	6,806	10,548			
Total Revenues	288,952	442,472	460,105	510,080	469,960	474,400	540,340
Expenditures:							
Salaries & Benefits	190,328	309,040	351,206	380,232	393,180	368,180	447,090
Insurance	21,506	47,983	49,048	52,079	55,880	55,880	63,010
Professional & Technical Services	14,312	14,140	18,909	64,573	15,100	15,300	15,300
Other Purchased Services & Supplies	16,331	41,422	24,893	42,004	26,460	26,200	25,900
Equipment	2,901	4,657	2,764	531	530	650	530
Total Expenditures	245,378	417,242	446,820	539,419	491,150	466,210	551,830
Other Financing Uses:							
Operating Transfers Out		60,000	24,280	10,000	5,000	5,000	10,000
Total Expenditures and Operating Transfers Out	245,378	477,242	471,100	549,419	496,150	471,210	561,830
Excess/(Deficiency) of Revenues over Expenditures	43,574	(34,770)	(10,995)	(39,339)	(26,190)	3,190	(21,490)
Fund Balance, July 1	145,445	189,019	154,249	143,254	103,915	\$103,915	\$107,105
Fund Balance, June 30	\$189,019	\$154,249	\$143,254	\$103,915	\$77,725	\$107,105	\$85,615

**MANSFIELD DOWNTOWN
PARTNERSHIP**

MANSFIELD DOWNTOWN PARTNERSHIP

The Mansfield Downtown Partnership is an independent, non-profit organization with the mission of strengthening and revitalizing the three commercial areas of Storrs Center, Mansfield Four Corners, and King Hill Road. The Partnership seeks to attain its goals by retaining and improving existing businesses, attracting new business, initiating real estate development and public improvements consistent with physical master plans, holding special events and advocacy. Because the Partnership is a public-private partnership, an 18-member Board of Directors composed of representatives from the community, business, Town of Mansfield, and the University of Connecticut governs the organization. The Partnership has individual members who pay annual dues, and a full-time executive director who staffs the organization.

FY 2003/04 Highlights

- Designated Storrs Center Alliance, comprised of LeylandAlliance LLC from Tuxedo, NY, and Marquette Property Investments from Chicago, as master developer to develop Storrs Center with housing, commercial enterprises, and a town green
- Hired Partnership attorney to assist with development issues
- Continued membership drive begun in August 2002, resulting in over 280 community, business and organizational members as of March 2003
- Working with the Town of Mansfield, applied for and received a \$90,000 grant from USDA Rural Development for the planning of Storrs Center
- Continued work with planning consultant Looney Ricks Kiss and Storrs Center Alliance on a municipal development project plan for Storrs Center
- Received a \$2,750 grant from the Quinebaug-Shetucket Heritage Corridor for a visitor and information guide of Mansfield and a kiosk
- Received Section 501(c) 3 tax-exempt status from the Internal Revenue Service
- Published two newsletters in Spring 2003 and Fall 2003 updating the membership and the community about Partnership activities
- Formed an event committee to bring people into downtown Mansfield including the planning of a festival in Storrs Center in fall 2004

FY 2004/05 Major Initiatives

- Complete municipal development plan for Storrs Center
- Implement plans for development of Storrs Center including streetscape improvements along Storrs Road/Route 195
- Plan and hold more events to highlight Mansfield including Festival on the Green event downtown in September 2004
- Pursue local, state, federal, and private grant opportunities for planning and construction at Storrs Center, as well as planning at Four Corners, and King Hill Road
- Continue and strengthen public involvement in activities of the Mansfield Downtown Partnership
- Continue outreach through publications, electronic mail, speaking engagements, and involvement with town, University of Connecticut and other organizational committees

**MANSFIELD DOWNTOWN PARTNERSHIP
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FEBRUARY 29, 2004**

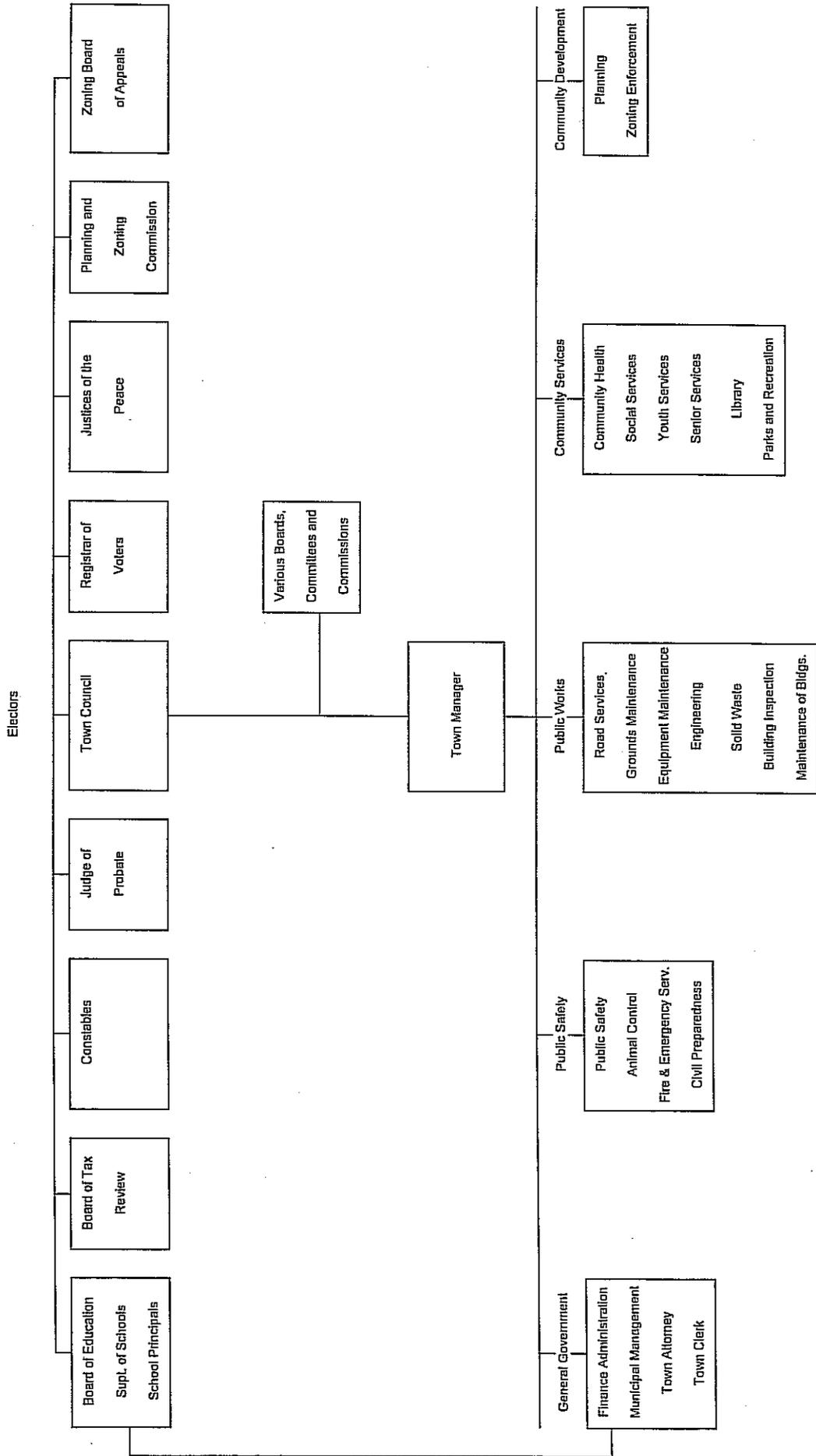
	Actual 2000/01	Actual 2001/02	Actual 2002/03	Budget 2003/04	Estimated 2003/04	Proposed 2004/05
Revenues:						
Intergovernmental:						
Mansfield General Fund	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500	\$ 41,500	\$ 50,000
Uconn		32,500	45,000	46,500	46,500	50,000
Membership Fees			10,040	10,400	10,400	10,400
Total Revenues	32,500	52,500	85,040	98,400	98,400	110,400
Operating Expenditures:						
Salaries and Benefits		15,531	71,378	74,025	74,686	77,440
Professional & Technical	930	9,519	7,386	11,550	11,550	11,850
Repairs & Maintenance				100	100	100
Office Rental		3,600	11,000	11,800	11,800	13,200
Insurance			1,650	1,650	1,650	1,770
Purchased Services			8,029	5,590	5,590	5,590
Supplies & Services		3,980	4,704	3,560	3,560	3,630
Contingency				10,000	10,000	10,000
Total Operating Expenditures	930	32,630	104,147	118,275	118,936	123,580
Operating Income/(Loss)	31,570	19,870	(19,107)	(19,875)	(20,536)	(13,310)
Fund Balance, July 1		31,570	51,440	32,333	32,333	11,797
Fund Balance, End of Period	\$ 31,570	\$ 51,440	\$ 32,333	\$ 12,458	\$ 11,797	\$ (1,513)

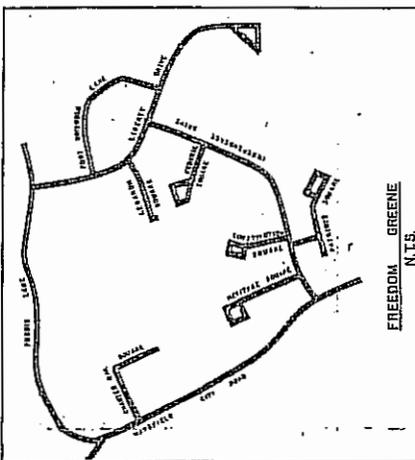
	Actual 2000/01	Actual 2001/02	Actual 2002/03	Budget 2003/04
Revenue Budget Recap:				
Mansfield	\$ 32,500	\$ 20,000	\$ 30,000	\$ 41,500
UCONN		32,500	45,000	46,500
Sub-total	32,500	52,500	75,000	88,000
Membership Fees			10,040	10,400
Total Revenues	\$ 32,500	\$ 52,500	\$ 85,040	\$ 98,400

*Town and University agreed to split the costs over a minimum of 2 1/2 years. The Town started its contributions in FY 01 and will spread its costs over four fiscal years. The University is spreading its costs over three fiscal years.

SUPPLEMENTARY DATA

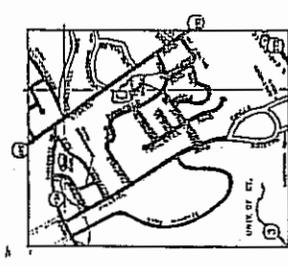
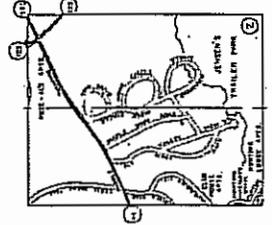
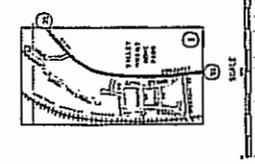
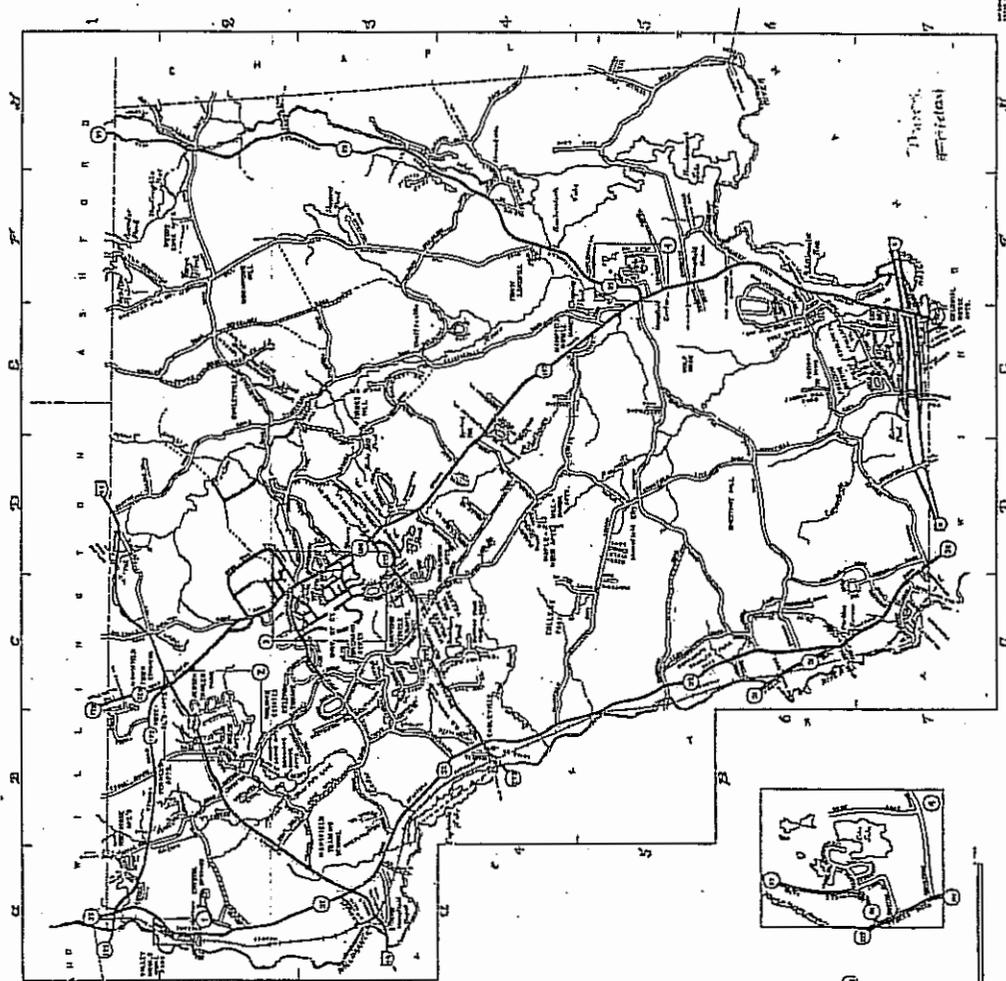
ORGANIZATIONAL CHART





1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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**TOWN ROADS
MANSFIELD**
DEPARTMENT OF PUBLIC WORKS



AREAS OF RESPONSIBILITY WITHIN TOWN DEPARTMENTS

TOWN MANAGEMENT

GENERAL GOVERNMENT

COMMUNITY SERVICES

MUNICIPAL MGMT.

FINANCE ADMIN.

Capital Projects
Mnsfld. Discovery Depot

Accounting & Disburs.
Revenue Collection
Property Assessment
Board of Tax Review
Central Services
Data Processing
Other Operating Funds
Debt Service
Health Insurance Fund
Workers's Comp. Fund
Management Services Fund

PUBLIC WORKS

P.W. ADMIN.

Supervision & Oper.
Road Services
Grounds Maintenance
Equipment Maint.
Engineering
Capital Projects
Solid Waste Disposal
Cemetery Fund

SOCIAL SERVICES

Adult & Admin. Serv.
Youth Services
Senior Services
Comm. On Phys. &
Sens. Impaired
Commission on Aging

PARKS & REC. ADMIN.

Recreation Program Fund
Adult Education Program

TOWN COUNCIL GOALS

At its Special Meeting on February 26, 2001, the Mansfield Town Council identified eleven goals or priorities for the upcoming year. The goals are listed in the table below and were selected through a multi-voting process in which each member was able to cast ten votes in total, with no more than two votes for any one item.

Goal/Priority

- Water Supply Study
- Community Center Project
- Mansfield Downtown Partnership
- Assisted/Independent Living Project
- Building Better Relationships with the Mansfield and Region 19 Boards of Education
- Fire Department Management Study
- Comprehensive Bicycle Path/Pedestrian Walkway Plan
- Library Renovation Project
- UConn Master Plan and Mansfield Plan of Development
- Controlling Spending
- Improving Communication between Town Residents and the University

Staff would like to conduct a session with the new Council to review these goals and to modify priorities as necessary.

BASIS OF BUDGETING AND ACCOUNTING BY FUND TYPE

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Modified Accrual Basis – All Governmental Funds are accounted for using the modified accrual basis of accounting and a current financial resources measurement focus.

Revenues are recorded when measurable and available to finance current operations. Revenues susceptible to accrual must be collected within 60 days following the end of the fiscal year and would generally include property taxes, expenditure reimbursement-type grants, certain intergovernmental revenues and operating transfers and exclude licenses and permits, charges for services, fines and miscellaneous revenues which are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay and other employee amounts which are accrued as discussed in note 1 (g); and (2) principal interest on general long-term debt, which are recognized when due.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited and excludes amounts represented by non-current liabilities. Since they do not affect net assets currently available for operations, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Obligations Account Group.

Accrual Basis – All Proprietary, Nonexpendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting and the flow of economic resources measurement focus. Revenues are recognized when earned, and expenses are recognized when incurred.

Account Groups – The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligations Account Group.

Budget Policies

1. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund, Capital Fund and Capital and Non-Recurring Reserve Fund which are the only funds with a legally adopted annual budget. Budgetary comparisons on a legal basis are included in the appropriate financial statements and schedules.
2. Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form requested by the Town Manager so as to indicate the program, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.
3. Prior to April 1, the Town Manager shall present to the Council a budget consisting of:
 - (a) A budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
 - (b) The budget of the Board of Education as submitted to the Manager, along with whatever analysis or comment the Manager wishes to provide;
 - (c) Statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
 - (d) Information on amounts of revenue, other than property taxes collected, by source, in the last completed fiscal year, estimates for the current and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
 - (e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
 - (f) And such other information as will assist the Council and the Town Meeting in deciding on an annual appropriation and a capital improvement program.
4. The Council shall hold at least one public hearing on the budget during the month of April and shall adopt a proposed budget, including a recommended appropriation act, by May 1, which shall be published in a newspaper in general circulation in the Town at least five days prior to the annual Town Meeting for budgeting consideration.

5. An annual Town Meeting for budget consideration shall be held on the second Tuesday in May. This meeting shall consider the budget presented to it by the Council and may approve or lower any item, but may not raise the amount of such item. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the annual meeting at which the Town Meeting may approve or lower any item. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect as if adopted by the Town.
6. The level of control for all legally adopted budgets (the level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval) is at the department level for the General Fund. Budgetary transfers from one department to another within the General Fund, not to exceed 0.5 percent of the annual budget in any one fiscal year, may be made by the Council. Transfers or new appropriations in an amount, from 0.5 percent to an aggregate amount not to exceed one percent of the annual approved budget in any one fiscal year, may be approved by consecutive actions of the Council and a Town Meeting which shall be called by the Council following its action on the new spending proposal.

An appropriation, or transfer of over one percent of the annual budget, for an expenditure not provided for in the adopted budget may be approved by consecutive favorable actions of the council and a referendum of the electors of the Town at a special or regular election of the Town, as one or the other may be determined by the Council.

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

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

2004/05 Budget Guidelines

Since we are not expecting any large increases in state or federal revenues, we should again be looking to increase non-property tax revenues. Any fees for services that can be updated should be. New sources of revenues should also be sought.

New positions will not be authorized except under the most extraordinary circumstances. Each department should look primarily to savings from more efficient operating methods if expansion or improvements in services are to be instituted. However, new positions which are grant funded or which constitute a clear improvement in service may be approved by the Town Manager. In either instance, it will be necessary to justify the request on the basis of improved work load measurements.

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

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

GENERAL GOVERNMENT
MISSION STATEMENTS

General Government:

Mission: To maintain management excellence to achieve the most efficient and effective use of the resources allocated to the Town Government for the benefit of the citizens of the Town of Mansfield.

Public Safety:

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

Public Works:

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

Community Services:

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

Community Development:

Mission: To assure a community climate which encourages economic activity and full employment, rewards creative enterprise, fosters full citizen participation and/or provides the means to realize the other goals herein.

MANSFIELD BOARD OF EDUCATION
MISSION STATEMENTS

Motivation to Learn:

Mission: Students must be motivated to learn and to respond to the high expectations of their parents, teachers and school administrators and to their own inherent need to grow and develop. Mansfield public school students will:

- develop self-understanding and a positive self-concept;
- understand and strive to fulfill their own personal aspirations;
- develop positive feelings of self-worth that contribute to self-reliance; responsible behavior, personal growth, health and safety;
- exhibit an inquisitive attitude, open-mindedness and curiosity.

Mastery of the Basics:

Mission: Proficiency in the basic skills is essential for acquiring knowledge and for success in our society. Mansfield students will:

- learn to communicate effectively in speech and writing;
- listen, view and read with understanding;
- acquire knowledge of and ability in mathematics;
- demonstrate skills necessary to locate and effectively use a variety of sources of information, including print materials, electronic media, computers and other technology;
- demonstrate decision-making, reasoning and problem-solving skills alone and in groups;
- demonstrate good study skills and skills necessary for lifelong learning.

Acquisition of Knowledge:

Mission: Acquiring knowledge leads to fuller realization of individual potential and contributes to responsible citizenship. Mansfield students will:

- acquire knowledge of science and technology, mathematics, history, social science, the creative and performing arts, literature and languages;
- acquire the knowledge necessary to use computers and other technical, intellectual and artistic achievements of their culture and other cultures.

Competence in Life Skills:

Mission: As adults, students will be challenged to function successfully in multiple roles – as a citizen, family member, parent, worker and consumer. Mansfield students will:

- demonstrate an ability to make informed career choices;
- understand the responsibilities of family membership and parenthood;
- demonstrate the ability to undertake the responsibilities of citizenship in their community, in the state, in the nation and in the world;
- understand human growth and development, the function of the body, human sexuality and the lifelong value of physical fitness;
- understand and apply the basic elements of proper nutrition, avoidance of substance abuse, prevention and treatment of illness, and management of stress;
- understand and develop personal goals and aspirations;

- upon completion of a secondary-level program, demonstrate the skills, knowledge and competence required for success in meaningful employment and/or be qualified to enter a program of postsecondary education.

Understanding Society's Goals:

Mission: As a responsible citizen, students will enrich their family, community and culture and create equal opportunity for all persons to participate in and derive the benefits of their society.

Mansfield students will:

- respect and appreciate diversity;
- understand the inherent strengths in a pluralistic society;
- recognize the necessity for moral and ethical conduct in society;
- understand and respond to the vital need for order under law;
- acquire the knowledge to live in harmony with the environment and actively practice conservation of natural resources;
- respect the humanity they share with other people and live and work in harmony with others;
- acquire and apply an understanding and appreciation of the values and achievements of their own culture and other cultures;
- show understanding of international issues that affect our planet and demonstrate skills needed to participate in a global society.

Monitoring Student Progress:

Mission: Documentation of student achievement is a fundamental responsibility shared by all professional staff members. Mansfield educators will:

- recognize and employ multiple assessment methods;
- demonstrate positive ways of reporting to students and parents in a timely manner;
- incorporate a variety of assessment strategies to improve the instructional program.

Strengthening the Home-School Partnership:

Mission: Parent involvement in the school is essential to a child's educational growth.

Mansfield educators will develop procedures to help parents:

- understand and support the school mission;
- assist as partners in the schools' educational programs;
- participate in school activities.

FINANCIAL MANAGEMENT GOALS

PREFACE

The Fiscal Performance Goals adopted by the Town Council on March 9, 1987 as amended November 25, 1996 represent an effort to establish written policies for guiding the Town's financial management practices. These goals are not intended in any way to limit the authority of the Council to act, but rather to form a framework within which to make financial decisions and to monitor financial activity in a consistent manner. The adoption of these goals will not restrict the Town Council's ability and responsibility to respond to emergency or service delivery needs above or beyond the suggested limitations herein established.

FINANCIAL REPORTING PERFORMANCE GOALS

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

RESERVE PERFORMANCE GOALS

- A contingency account will be established annually in the operating budget to:
 - a. provide for settlement of pending labor contract negotiations;
 - b. provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature;
 - c. permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies;
 - d. provide the local match for public or private grants;
 - e. meet unexpected small increases in service delivery costs.
- The contingency account will be budgeted at a level sufficient to provide for settlement of pending labor contract negotiations plus an amount not to exceed one percent (1%) of the proposed Town budget. The Town's budget will be amended at the time such contingency funds are committed. The contingency account will be separate from the carryover fund balance.
- A year-to-year carryover fund balance will be maintained in an amount necessary to maintain adequate cash flow and to prevent the demand for short-term borrowing. The undesignated fund balance should be at least three percent (3) of the general fund operating budget and shall be separate from the contingency account. Fund balance in excess of the three percent goal should be used for balancing the proposed operating tax budget in the succeeding fiscal year.

CAPITAL IMPROVEMENTS PERFORMANCE GOALS

- Capital improvements will be based on long-range projected needs rather than on immediate needs, in order to minimize future maintenance, replacement and capital costs.
- All capital improvements should be made in accordance with the Town's five-year capital improvement program. The capital improvement program shall be revised annually.
- The development of the capital improvements program will be coordinated with the operating budget in order to maintain a reasonably stable total tax levy.
- Before submission to the Town Council, the Town Manager will identify the estimated cost and potential funding sources for each capital project proposed. Future operating costs associated with a proposed capital improvement will be estimated before a decision is made to implement a project.
- Federal, State and other intergovernmental and private funding sources will be sought out and used as available to assist in financing capital improvements.

INVESTMENT PERFORMANCE GOALS

- A cash flow analysis of all funds will be developed on a regular basis. Collections, deposits and disbursement of all funds will be scheduled in a way as to ensure maximum cash availability.
- Where permitted by law, cash from separate funds and sources will be pooled to maximize investment yields. Interest will be credited to the General Fund except where prohibited by law or where the source of the cash is from an individual or corporation to insure performance. Interest will be credited to the Capital and Nonrecurring Expenditure Fund (CNR) on cash held in the CNR Fund and the Capital Fund. The interest income will be used for future capital projects or debt service.
- Investment policy will be consistent with State law and will provide for security of principal as well as needed liquidity.

DEBT PERFORMANCE GOALS

- Long-term debt will be limited to those capital improvements that should not be financed from current revenues.
- The maturity date for any debt will not exceed the reasonably expected useful life of the project so financed.
- The total direct general obligation debt will not exceed three percent (3%) of the full assessment value of taxable property.
- As a means of further minimizing the impact of debt obligations of the taxpayers:
 - a. long-term net debt will not exceed \$500 per capita;
 - b. these limitations will not apply to any debt incurred for emergency purposes.
- The issuance of Bond, Tax and Revenue Anticipation Notes will be avoided.
- Special assessments, revenue bonds and/or any other available self-liquidating debt measures will be used instead of general obligation bonds where and when possible and applicable.
- An official statement will be prepared to be used in connection with all sales of bonds and notes.
- Good relations will be maintained with financial and bond rating agencies and a policy of full and open disclosure on every financial report and bond prospectus will be followed.

OPERATING EXPENDITURES PERFORMANCE GOALS

- The Town Manager will propose and the Town Council will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenues.
- All current operation and maintenance expenses will be paid from the current revenue sources.
- The operating budget will provide for the adequate maintenance of capital assets and equipment.
- The budget will provide for adequate funding of all employee benefit programs and retirement systems.
- A budgetary control system will be maintained to enable adherence to the adopted budget. This will include a record keeping system to be adhered to by all programs and activities receiving annual Town Council appropriations.
- A system of regular monthly fiscal reports comparing actual revenues and expenditures to budgeted amounts will be prepared and maintained.
- An effective risk management program to minimize loss and reduce costs will be developed and implemented. The Town Manager will ensure that adequate insurance programs are in place, including unemployment and workers' compensation insurance.
- Delivery of services by other public and private organizations will be encouraged whenever and wherever greater efficiency and effectiveness can be expected. Technology and productivity advancements that will help reduce or avoid increasing personnel costs as a proportion of the total budget, to use available resources more productively and creatively, and to avoid duplication of effort and resources.
- A Reserve Fund for Capital and Nonrecurring Expenditures will be maintained and will be adequately funded each year by a transfer from the General Fund Budget and by unanticipated one-time revenues.

REVENUE PERFORMANCE GOALS

- A diversified and stable revenue system will be maintained as protection from short-run fluctuations.
- Annual revenues will be estimated on an objective and reasonable basis. The Town Manager will develop a method to project revenues on a multi-year basis.
- One-time or special purpose revenues will be used only for capital expenditures or for expenditures required by the revenue and not to subsidize recurring personnel, operation or maintenance costs.
- All user charges and fees will be annually re-evaluated at a level related to the cost of providing the services.
- Appropriate expansion and diversification of the tax base will be encouraged and additional Federal and State revenues will be sought in order to reduce the reliance on the property tax as it affects individual homeowners.

ASSUMPTIONS FOR FIVE YEAR FORECAST

Expenditures

Board of Education:

Projections are based on a historical average increase of 5.0%.

Town:

Projections are based on a historical average increase of 3.0%.

Region 19:

The Region 19 budget projections were made using information provided in the Region's annual operating budget, or in the case of the building project, from the Superintendent's office.

Assumptions:

- 1) The annual operating budget projections are based on a historical average increase of 6%.
- 2) The Town of Mansfield's levy for the Region is adjusted by changes in student population.
- 3) The State and other revenue is projected to decrease by approximately \$10,000 from 2004/05 forward.

Revenues

Tax Related Items:

Projections are based on an average increase of 2% per year.

State and Other Revenues:

Projections are based on an average increase of 1% per year.

Grand List:

The grand list is projected to increase an average of 1.5% per year.

Mansfield Five Year Forecast

Agency	Actual 2002/2003	Adopted 2003/2004	Proposed 2004/2005	Projected 2005/2006	Projected 2006/2007	Projected 2007/2008	Projected 2008/2009	Total Change 03/04 to 8/09
Board of Ed Mansfield	15,073,033	15,966,010	17,206,220	18,066,531	18,969,858	19,918,350	20,914,268	30.99%
Town	8,894,665	9,145,970	9,735,030	10,027,081	10,327,893	10,637,730	10,956,862	19.80%
Region 19 (per schedule)	7,143,856	7,429,902	7,847,140	8,396,900	9,194,004	10,045,316	10,472,253	40.95%
Total Expenditures	31,051,554	32,541,882	34,788,390	36,490,512	38,491,755	40,601,396	42,343,383	30.12%
Annual Percent Increase (Decrease)	2.87%	4.80%	6.90%	4.89%	5.48%	5.48%	4.29%	
Revenue Source								
Property Taxes	14,986,623	16,973,542	18,267,425	19,901,979	21,833,882	23,772,390	25,341,432	49.30%
Tax Related Items (2.0%)	458,282	450,500	485,800	495,516	505,426	515,535	525,846	16.72%
State & Other Revenue (1.0%)	14,628,448	14,692,840	15,785,165	15,943,017	16,102,447	16,263,471	16,426,106	11.80%
CNR Fund	897,590	425,000	250,000	150,000	50,000	50,000	50,000	
Total	30,970,943	32,541,882	34,788,390	36,490,512	38,491,755	40,601,396	42,343,383	30.12%
Annual Percent Increase (Decrease)	3.68%	5.07%	6.90%	4.89%	5.48%	5.48%	4.29%	
Mill Rate	27.50	29.94	31.64	33.92	36.61	39.23	41.17	37.52%
Mill Rate Change	1.15	2.44	1.71	2.28	2.69	2.62	1.94	
Percent Increase (Decrease)	4.36%	8.87%	5.70%	7.19%	7.94%	7.15%	4.94%	
Grand List - 1.5	557,183,993	575,989,725	587,068,027	595,874,047	604,812,158	613,884,340	623,092,606	8.18%
Current Year	15,066,233	16,973,542	18,267,425	19,901,979	21,833,882	23,772,390	25,341,432	49.30%
Elderly Programs	55,000	43,950	34,300	34,300	34,300	34,300	34,300	-21.96%
Reserve for Uncollected Taxes	200,000	225,000	275,000	275,000	275,000	275,000	275,000	22.22%
Tax Levy	15,321,233	17,242,492	18,576,725	20,211,279	22,143,182	24,081,690	25,650,732	48.76%
Percent Uncollected	1.31%	1.30%	1.48%	1.36%	1.24%	1.14%	1.07%	
Increase in Tax Levy	1,149,803	1,921,259	1,334,233	1,634,555	1,931,902	1,938,508	1,569,042	
Dollars	8.11%	12.54%	7.74%	8.80%	9.56%	8.75%	6.52%	
Percent								

* 3% (2002) - 2% remaining years
5.4% (2002) - 2% remaining years

REGIONAL SCHOOL DISTRICT #19
FIVE YEAR BUDGET FORECAST

Agency	Actual 2002/2003	Adopted 2003/2004	Proposed 2004/2005	Projected 2005/2006	Projected 2006/2007	Projected 2007/2008	Projected 2008/2009
Operating Budget @ 6%	12,862,692	13,518,420	14,567,160	15,441,190	16,367,661	17,349,721	18,390,704
Renovation Debt Service	670,000	670,000	670,000	670,000	670,000	670,000	670,000
Lease Purchase		50,000	50,000	50,000	50,000	50,000	50,000
Adopted Budgets	13,532,692	14,188,420	15,287,160	16,161,190	17,087,661	18,069,721	19,110,704
Annual Percent Increase (Decrease)	6.04%	4.85%	7.74%	5.72%	5.73%	5.75%	5.76%
Revenue Source							
Tax Levy	12,692,692	13,391,620	14,499,890	15,383,920	16,320,391	17,312,451	18,353,434
Ashford	2,617,167	2,769,530	2,985,974	3,081,775	3,156,562	3,129,108	3,331,300
Mansfield	7,143,856	7,429,902	7,847,140	8,396,900	9,194,004	10,045,316	10,472,253
Willington	2,931,677	3,192,188	3,666,776	3,905,245	3,969,825	4,138,027	4,549,801
Total Tax Levy	12,692,700	13,391,620	14,499,890	15,383,920	16,320,391	17,312,451	18,353,434
State & Other Revenue @ 1%	815,000	796,800	787,270	777,270	767,270	757,270	757,270
Fund Balance	25,000						
Total Revenue	13,532,700	14,188,420	15,287,160	16,161,190	17,087,661	18,069,721	19,110,704
Annual Percent Increase (Decrease)	6.04%	4.85%	7.74%	5.72%	5.73%	5.75%	5.76%
Member Town Projected Enrollment							
2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	
10/1/2001	10/1/2002	10/1/2003	10/1/2004	10/1/2005	10/1/2005	10/1/2005	
Ashford	233	249	250	247	229	214	216
Mansfield	636	668	657	673	667	687	679
Willington	261	287	307	313	288	283	295
Total Enrollment	1,130	1,204	1,214	1,233	1,184	1,184	1,190
Ashford	7	16	1	(3)	(18)	(15)	2
Mansfield	12	32	(11)	16	(6)	20	(8)
Willington	(17)	26	20	6	(25)	(5)	12
Enrollment Increase	2	74	10	19	(49)	6	6

TOWN OF MANSFIELD, CONNECTICUT

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

YEAR ENDED JUNE 30,	PROPERTY TAXES	INTER- GOVERNMENTAL	INVESTMENT INCOME	CHARGES FOR SERVICES	OTHER LOCAL REVENUES	OTHER FINANCING SOURCES	TOTAL
1994	\$ 11,484,046	\$ 8,267,354	\$ 240,188	\$ 260,652	\$ 587,693	\$ 2,500	\$ 20,842,433
1995	11,922,500	8,680,559	356,576	198,599	638,267	2,500	21,799,001
1996	12,181,667	9,176,815	389,665	221,542	658,470	2,500	22,630,659
1997	12,563,158	9,324,443	366,049	242,438	628,472	2,500	23,127,060
1998	12,758,771	9,525,318	358,703	257,645	846,646	2,500	23,749,583
1999	12,940,544	11,946,789	336,807	295,936	770,254	2,500	26,292,830
2000	13,146,253	12,102,197	500,425	268,159	686,724	2,500	26,706,258
2001	13,606,800	13,214,464	520,000	320,913	555,570	63,600	28,281,347
2002	14,378,934	14,075,262	417,270	328,630	597,373	75,000	29,872,469
2003	15,664,773	13,451,626	239,331	674,429	16,195	955,090	31,001,444

TOWN OF MANSEFIELD, CONNECTICUT

GENERAL FUND EXPENDITURES AND OTHER FINANCING USES BY FUNCTION - LEGAL BASIS
LAST TEN YEARS
(UNAUDITED)

YEAR ENDED JUNE 30,	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	COMMUNITY SERVICES	COMMUNITY DEVELOPMENT	TOWNWIDE EXPENDITURES	EDUCATION	OTHER FINANCING USES	TOTAL
1994	\$ 889,954	\$ 1,350,882	\$ 1,602,355	\$ 1,062,415	\$ 130,156	\$ 942,054	\$ 13,496,645	\$ 1,185,899	\$ 20,660,360
1995	929,984	1,403,773	1,616,563	1,115,199	166,218	1,013,612	14,214,737	1,137,175	21,597,261
1996	977,715	1,491,371	1,729,382	1,037,240	167,890	1,039,842	15,204,498	872,820	22,520,758
1997	1,009,285	1,614,622	1,807,275	1,069,634	174,820	1,059,299	15,748,407	739,990	23,223,332
1998	1,049,878	1,631,352	1,843,902	1,119,117	192,184	931,908	16,444,216	614,030	23,826,587
1999	1,159,897	1,713,029	1,903,971	1,198,303	192,951	1,001,372	17,773,635	519,800	25,462,958
2000	1,195,987	1,770,406	1,977,546	1,272,877	198,665	1,404,531	18,825,068	1,079,010	27,724,090
2001	1,202,950	1,874,607	2,034,687	1,344,820	221,358	976,679	20,141,467	972,300	28,768,868
2002	1,255,989	2,020,518	2,120,223	1,393,825	209,910	1,122,799	21,359,902	701,200	30,184,366
2003	1,248,345	2,146,836	2,126,809	1,350,537	246,390	1,197,749	22,150,888	594,000	31,061,554

TOWN OF MANSFIELD, CONNECTICUT

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

YEAR ENDED JUNE 30,	GENERAL FUND MILL RATE	ADJUSTED TOTAL LEVY	CURRENT TAX COLLECTIONS AT JUNE 30, OF ASSMT YEAR	% OF LEVY COLLECTED JUNE 30 OF COLLECTION YR.	DELINQUENT TAX COLLECTIONS (1)	TOTAL TAXES COLLECTED - ALL YEARS	% OF TOTAL TAXES COLLECTED TO LEVY - ALL YEARS	OUTSTANDING DELINQUENT TAXES	% OF DELINQUENT TAXES TO LEVY
1994	25.56	\$ 11,419,076	\$ 11,141,865	97.57%	\$ 231,705	\$ 11,373,570	99.60%	\$ 481,597	4.22%
1995	25.56	11,873,898	11,585,811	97.57%	204,692	11,790,503	99.30%	517,703	4.36%
1996	25.56	12,135,017	11,845,396	97.61%	226,370	12,071,766	99.48%	560,326	4.62%
1997	25.56	12,390,572	12,138,400	97.96%	294,409	12,432,809	100.34%	482,608	3.89%
1998	25.56	12,628,492	12,358,968	97.87%	264,946	12,623,914	99.96%	458,389	3.63%
1999	25.56	12,800,236	12,577,950	98.26%	254,909	12,832,859	100.25%	369,048	2.88%
2000	25.56	13,053,176	12,845,242	98.41%	220,258	13,065,500	100.09%	339,276	2.60%
2001	26.13	13,552,260	13,332,848	98.38%	169,372	13,502,220	99.63%	365,067	2.69%
2002	26.35	14,333,193	14,136,410	98.63%	186,235	14,322,645	99.93%	375,327	2.62%
2003	27.50	15,487,465	15,204,716	98.17%	193,449	15,398,165	99.42%	476,481	3.08%

Source: Town of Mansfield Tax Collector's Department.

(1) Includes overcollection of taxes and suspense collections.

TOWN OF MANSEFIELD, CONNECTICUT

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

AS OF OCTOBER 1,	REAL ESTATE ASSESSED VALUATION	REAL ESTATE ESTIMATED TRUE VALUE	MOTOR VEHICLES ASSESSED VALUATION	PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ASSESSED VALUATION	TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ESTIMATED TRUE VALUE	TOTAL GROSS ASSESSED VALUATION	TOTAL EXEMPTIONS	TOTAL NET ASSESSED GRAND LIST *	TOTAL ESTIMATED TRUE VALUE	RATIO ASSESSED VALUE TO TRUE VALUE TOTAL **
1992	\$ 401,590,970	\$ 560,959,580	\$ 30,293,460	\$ 15,682,274	\$ 45,975,734	\$ 65,679,620	\$ 447,566,704	\$ 2,869,600	\$ 444,697,104	\$ 626,639,209	0.7097
1993	408,745,050	575,697,253	36,649,845	16,894,385	53,544,230	76,491,757	462,289,280	2,605,290	459,683,990	652,189,010	0.7048
1994	414,923,330	568,388,397	41,547,856	17,394,910	58,942,766	84,203,951	473,866,296	2,535,370	471,330,926	652,592,348	0.7222
1995	420,671,635	580,237,701	47,090,281	16,390,293	63,480,574	90,686,677	484,152,309	2,507,219	481,645,090	670,924,378	0.7179
1996	426,128,925	594,322,071	49,425,720	17,251,459	66,677,179	95,253,113	492,806,104	2,599,686	490,206,418	689,275,184	0.7109
1997	429,809,680	596,957,890	50,685,753	18,066,528	68,752,281	98,217,544	498,561,961	2,840,947	495,721,014	695,175,434	0.7131
1998	435,141,505	604,362,830	55,339,852	18,734,640	74,074,492	105,820,700	509,215,997	3,330,471	505,885,526	710,183,530	0.7123
1999	439,455,380	618,951,239	57,169,897	18,961,001	76,130,898	108,758,425	515,586,278	3,359,497	512,226,781	727,709,664	0.7039
2000	459,943,450	620,495,157	61,593,730	19,819,253	81,413,083	116,304,404	541,356,533	3,609,393	537,747,140	736,800,561	0.7298
2001	472,504,320	672,909,028	63,381,261	23,498,820	87,080,181	124,400,258	559,584,501	3,937,436	555,647,065	797,309,286	0.6969

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

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

TOWN OF MANSFIELD, CONNECTICUT

PRINCIPAL TAXPAYERS
GRAND LIST OCTOBER 1, 2001
(UNAUDITED)

TAXPAYER	NATURE OF BUSINESS	ASSESSED VALUE OCTOBER 1, 2001	% OF TAXABLE GRAND LIST *
Connecticut Light & Power	Public Utility	\$ 5,791,440	1.04%
Colonial BT LLC	Colonial Apartments	4,856,250	0.87%
Hayes-Kaufman Partnership	Big Y Plaza	4,653,900	0.84%
Nathan Hale Inn	Hotel	4,492,390	0.81%
New Samaritan Corp.	Medical Care	4,114,560	0.74%
Mansfield-Eastbrook Dev Corp LLC	Eastbrook Mall	3,825,840	0.69%
ConnTech Development Corp.	Apartments	3,645,880	0.66%
Glen Ridge Cooperative, Inc.	Co-Op Housing	3,464,980	0.62%
Orchard Acres Associates	Apartments/Condos	2,457,520	0.44%
First Phillips Inc.	Apartments	2,123,840	0.38%
TOTAL		<u>\$ 39,426,600</u>	<u>7.09%</u>

* Based on a Net Taxable Grand List for October 1, 2001 of \$555,647,065.

TOWN OF MANSFIELD, CONNECTICUT

**PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS
(UNAUDITED)**

YEAR ENDED JUNE 30,	(1) COMMERCIAL CONSTRUCTION		(1) RESIDENTIAL CONSTRUCTION		(2) BANK DEPOSITS (IN THOUSANDS)	(3) PROPERTY VALUES		
	NUMBER OF UNITS	VALUE	NUMBER OF UNITS	VALUE		COMMERCIAL	RESIDENTIAL	NONTAXABLE
1994	28	\$ 663,280	292	\$ 6,835,670	\$ 214,340	\$ 115,736,720	\$ 459,960,530	\$ 594,674,250
1995	46	1,649,663	275	6,591,126	214,340	119,260,110	464,041,090	598,995,833
1996	29	1,649,334	274	7,247,292	234,472	120,966,460	466,084,415	603,161,520
1997	44	3,614,546	261	4,726,592	238,225	121,010,160	478,019,220	614,811,960
1998	36	765,765	272	7,185,979	238,604	121,104,010	481,206,160	619,827,940
1999	27	2,658,288	354	9,724,624	248,302	121,615,290	483,684,120	626,440,860
2000	27	1,168,650	316	11,351,078	290,329	121,622,410	511,564,040	675,813,570
2001	30	5,204,727	293	9,006,212	300,300	88,553,186	568,507,585	652,093,242
2002	31	1,067,880	359	11,147,163	324,556	91,209,781	631,043,419	678,176,971
2003	25	1,555,383	281	9,626,738	345,069	94,030,702	851,908,615	712,085,819

(1) Based on building permits issued by the Town Department of Building and Zoning Codes. Property values are estimated construction costs.

(2) Bank deposits include balances in commercial banks, savings banks, and savings and loan associations. Data obtained from FDIC website.

(3) Estimated value provided by the Town Assessor's Office, based upon assessments/sales ratio data.

TOWN OF MANSFIELD, CONNECTICUT

**SCHEDULE OF DEBT LIMITATION
JUNE 30, 2003
(UNAUDITED)**

TOTAL TAX COLLECTIONS (including interest and lien fees) for the year ended June 30, 2003.....	\$	15,491,995
REIMBURSEMENT FOR REVENUE LOSS: Tax relief for elderly freeze.....		<u>2,304</u>
BASE FOR DEBT LIMITATION COMPUTATION.....	\$	<u>15,494,299</u>

	GENERAL PURPOSE	SCHOOLS	SEWERS	URBAN RENEWAL	PENSION DEFICIT
DEBT LIMITATION:					
2 1/4 times base.....	\$ 34,862,173	\$	\$	\$	\$
4 1/2 times base.....		69,724,346			
3 3/4 times base.....			58,103,621		
3 1/4 times base.....				50,356,472	
3 times base.....					46,482,897
TOTAL DEBT LIMITATION.....	<u>34,862,173</u>	<u>69,724,346</u>	<u>58,103,621</u>	<u>50,356,472</u>	<u>46,482,897</u>
INDEBTEDNESS:					
Bonds payable.....	3,465,000	3,075,000			
Town portion of Regional School District No. 19 bonds payable - net.....		4,205,731			
School building grants.....		<u>(1,398,100)</u>			
NET INDEBTEDNESS (1).....	<u>3,465,000</u>	<u>5,882,631</u>			
DEBT LIMITATION IN EXCESS OF INDEBTEDNESS.....	<u>\$ 31,397,173</u>	<u>\$ 63,841,715</u>	<u>\$ 58,103,621</u>	<u>\$ 50,356,472</u>	<u>\$ 46,482,897</u>

(1) The total of the above net indebtedness amounts to: \$ 9,347,631

In no event shall total indebtedness exceed seven times the base for debt limitation computation: \$ 108,460,093

Region 19's debt	25,000,000
Ashford debt paid by Region 19	150,000
State School Building grants for Region 19	(17,453,360)
State School Building grants on the Ashford debt	<u>(117,381)</u>
	7,579,259
Mansfield's pupils/total	<u>55.49%</u>
Mansfield's share	<u>4,205,731</u>

SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY

Fiscal Year June 30	School					
	Principal	State Reimbursement	Regional School District No. 19 Reimbursement	Net Principal Payments to Maturity	Interest	State Reimbursement
2004	545,000	296,025		248,975	172,764	89,672
2005	545,000	296,025		248,975	138,657	70,362
2006	515,000	279,374		235,626	106,727	51,004
2007	500,000	262,724		237,276	75,573	32,738
2008	355,000	164,663		190,337	45,312	16,131
2009	235,000	99,289		135,711	24,912	5,930
2010	90,000			90,000	13,388	
2011	85,000			85,000	10,913	
2012	85,000			85,000	8,363	
2013	80,000			80,000	5,600	
2014	80,000			80,000	2,880	
2015						
2016						
	<u>\$3,115,000</u>	<u>\$1,398,099</u>		<u>\$1,716,901</u>	<u>\$605,089</u>	<u>\$265,838</u>

Regional School District No. 19 Reimbursement	Schools		General Purpose			Total Net Debt Service to Maturity
	Net Interest Payments to Maturity	Net Debt Service to Maturity	Principal	Interest	Total	
	83,092	332,067	670,000	176,842	846,842	1,178,909
	68,295	317,270	435,000	122,849	557,849	875,119
	55,723	291,349	315,000	109,962	424,962	716,311
	42,835	280,111	305,000	100,909	405,909	686,020
	29,181	219,518	305,000	90,770	395,770	615,288
	18,982	154,693	295,000	79,290	374,290	528,983
	13,388	103,388	365,000	68,540	433,540	536,928
	10,913	95,913	370,000	53,851	423,851	519,764
	8,363	93,363	375,000	37,293	412,293	505,656
	5,600	85,600	380,000	20,300	400,300	485,900
	2,880	82,880	65,000	2,340	67,340	150,220
	<u>\$339,251</u>	<u>\$2,056,152</u>	<u>\$3,880,000</u>	<u>\$862,946</u>	<u>\$4,742,946</u>	<u>\$6,799,098</u>

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

	CNR Fund Contribution to Capital (incl. Mgmt. Services)	General Fund Contribution to Capital	General Fund Contribution to CNR	CNR and General Fund Contribution to Debt Service	Total	Current Year Levy	Percent of* Current Levy
<u>Actual:</u>							
1990/91	316,689	28,745		809,500	1,154,934	10,267,045	11.2
1991/92	114,575			790,000	904,575	10,830,960	8.4
1992/93	187,000		222,500	765,085	1,174,585	10,928,790	10.7
1993/94	688,976	134,070 *	200,000	721,890	1,744,936	10,915,320	16.0
1994/95	1,316,478	137,000	115,000	729,650	2,298,128	11,394,820	20.2
1995/96	1,835,402	60,500	81,500	605,090	2,582,492	11,732,830	22.0
1996/97	1,689,170	15,000		605,090	2,309,260	11,984,320	19.3
1997/98	1,369,058			684,500	2,053,558	12,265,370	16.7
1998/99	3,591,529			760,000	4,351,529	12,622,419	34.5
1999/00	3,449,200			675,000	4,124,200	12,910,418	31.9
2000/01	2,772,660			1,297,000	4,069,660	13,158,960	30.9
2001/02	3,361,682			855,000	4,216,682	13,916,430	30.3
2002/03	1,694,916			650,000	2,344,916	15,066,233	15.6
<u>Estimated:</u>							
2003/04	772,650			635,000	1,407,650	16,973,542	8.3
2004/05	1,181,800			695,000	1,876,800	18,267,425	10.3
2005/06	2,756,550			695,000	3,451,550	19,901,979	17.3
2006/07	2,992,050			695,000	3,687,050	21,833,882	16.9
2007/08	1,854,050			695,000	2,549,050	23,772,390	10.7

* Includes \$4,000 funding for computer upgrade
(Unfunded prior year capital project)

TOWN OF MANSFIELD
 FISCAL YEAR 2004/05 BUDGET REVIEW CALENDAR
 BY TOWN COUNCIL
 FEBRUARY 23, 2004

<u>DATE</u>	<u>SUBJECT</u>	<u>LOCATION</u>	<u>Page Numbers</u>
Mar. 29 (Mon.) 6:00 p.m.	Budget Presented to Town Council Issues and Options General Government Capital Projects CNR	Council Chambers	
Mar. 31 (Wed.) 6:00 p.m.	Town-Wide Public Safety Public Works Solid Waste Revenues Operating Transfers Out	Council Chambers	
Apr. 7 (Wed.) 6:00 p.m.	Mansfield Board of Education Daycare Debt Service Internal Service Funds	Conference Room C	
Apr. 12 (Mon.) 6:00 p.m.	Public Hearing Health and Social Services Community Services	Council Chambers	
April 14 (Wed.) 6:00 p.m.	Library Area Agency Contributions Community Development Recreation	Conference Room C	
Apr. 26 (Mon.) 7:30 p.m.	Adoption of Budget and Recommended Appropriations	Council Chambers	
Apr. 28 (Wed.) 6:00 p.m.	Adoption of Budget and Recommended Appropriations (if necessary)	Council Chambers	
May 11 (Tues.) 8:00 p.m.	Town Meeting	Mansfield Middle School	

TOWN OF MANSFIELD, CONNECTICUT

Town Personnel by Department
Equivalent Proposed Full Time Positions

Department	Budget 2004/05			Total employees	
	General Fund	Other Funds	Total Employees	Actual 2003/04	Actual 2002/03
General Government:					
Capital Projects Coordinator		1.00	1.00	1.00	1.00
Town Manager	2.00		2.00	2.00	2.00
Personnel & Insurance	0.50	0.50	1.00	1.00	1.00
Registrars	2.00		2.00	2.00	2.00
Town Clerk	3.00		3.00	3.00	3.00
Finance	5.40	2.45	7.85	7.85	7.35
Revenue Collection	1.80	0.70	2.50	2.50	3.00
Assessor	3.00		3.00	3.00	3.00
Data Processing	0.50	2.50	3.00	3.00	3.00
Planning/Zoning	3.25		3.25	3.25	3.25
Total General Government	21.45	7.15	28.60	28.60	28.60
Public Safety:					
Police	10.70		10.70	10.70	11.25
Canine Control	1.87		1.87	1.87	2.00
Fire Marshal/Civil Prep. Dir.	1.70	0.29	1.99	1.99	1.83
Fire & Emergency Serv Admin	1.55		1.55	1.00	1.00
Mansfield Fire Department	10.50		10.50	10.50	10.50
Eagleville Fire Department	6.50		6.50	6.50	6.50
Total Public Safety	32.82	0.29	33.11	32.56	33.08
Public Works:					
Administration	2.25		2.25	2.25	2.25
Supervision/Operations	1.00		1.00	1.00	1.00
Road Services	12.00		12.00	12.00	12.00
Grounds Maintenance	5.00		5.00	5.00	6.00
Equipment Maintenance	3.00		3.00	3.00	3.00
Waste Disposal		3.25	3.25	3.25	3.25
Maintenance of Buildings	4.50	0.43	4.93	4.93	4.88
Engineering	3.00		3.00	3.00	3.10
Building Services	2.23		2.23	1.80	1.25
Total Public Works	32.98	3.68	36.66	36.23	36.73
Human Services:					
Social Services	3.00		3.00	3.00	3.00
Youth Services	2.25		2.25	2.25	2.25
Senior Services	3.50		3.50	3.50	4.00
Total Human Services	8.75		8.75	8.75	9.25
Civic & Cultural:					
Library	10.33	0.50	10.83	10.83	10.99
Recreation	2.00	45.00	47.00	47.00	19.00
Total Civic & Cultural	12.33	45.50	57.83	57.83	29.99
Total Town Personnel	108.33	56.62	164.95	163.97	137.65

TOWN OF MANSFIELD, CONNECTICUT

Town Personnel by Department
Equivalent Proposed Full Time Positions

<u>Department</u>	<u>Budget 2004/05</u>			<u>Total employees</u>	
	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Employees</u>	<u>Actual 2003/04</u>	<u>Actual 2002/03</u>
Schools:					
Classroom Instruction	136.59		136.59	134.70	133.70
Administrators	8.00		8.00	8.00	8.00
Library - Certified	1.00		1.00	0.70	0.70
Guidance - Certified	2.00		2.00	2.00	2.00
Classroom Aides	69.87		69.87	68.84	67.84
Secretaries	15.10		15.10	14.70	14.70
Maintenance	13.87	2.13	16.00	17.01	17.01
Nurses	4.00		4.00	4.00	4.00
Library and Media	5.50		5.50	5.50	5.80
Finance and Data Processing	1.80		1.80	1.80	1.80
Total All Schools	257.73	2.13	259.86	257.25	255.55
Total Paid Personnel	366.06	28.75	394.81	388.20	377.20
Boards and Commissions:					
Town Council			9.00	9.00	9.00
Board of Education			9.00	9.00	9.00
Planning and Zoning			9.00	9.00	9.00
Board of Assessment Appeals			3.00	3.00	3.00
Advisory Committee for Persons with Disabilities			10.00	10.00	10.00
Housing Authority			5.00	5.00	5.00
Zoning Board of Appeals			8.00	8.00	5.00
Constables			7.00	7.00	7.00
Commission on Aging			9.00	9.00	9.00
Beautification Committee			9.00	9.00	9.00
Cemetery Committee			7.00	7.00	7.00
Civil Preparedness Advisory Council			14.00	14.00	14.00
Conservation Commission			7.00	7.00	7.00
Historic District Commission			5.00	5.00	5.00
Jury Committee					
Library Advisory Board			9.00	9.00	9.00
Parks Advisory Committee			9.00	9.00	9.00
Recreation Advisory Committee			9.00	9.00	9.00
Social Services Advisory Committee			5.00	5.00	5.00
Youth Services Advisory Committee			12.00	13.00	13.00
Building Board of Appeals			5.00	5.00	5.00
Design Review Panel			5.00	5.00	5.00
Fire and Emergency Services			7.00	7.00	7.00
Personnel Appeals			3.00	3.00	3.00
Solid Waste Management			7.00	7.00	7.00
			<u>182.00</u>	<u>183.00</u>	<u>180.00</u>

TOWN OF MANSFIELD, CONNECTICUT

Demographic Statistics

Last Ten Fiscal Years
(Unaudited)

Year Ended June 30,	(1) Population	(4) Per Capita Income	(1) Median Age	(2) School Enrollment	(1) Unemployment Percentage
1993	19,882 *	23,000 *	21.8 *	1,630	3.1%
1994	19,882 *	24,000 *	21.8 *	1,680	3.1%
1995	19,620 *	24,500 *	22.2 *	1,729	2.8% *
1996	19,624 *	25,500 *	22.4 *	1,738	3.3%
1997	19,500 *	26,000 *	22.4 *	1,798	2.8%
1998	19,350 *	26,856 *	22.5 *	1,958	2.8%
1999	20,000 *	27,500 (1)*	22.5 *	1,964	2.5%
2000	20,720 (3)	28,500 (1)*	22.5 *	2,004	2.0% *
2001	21,600 *	29,500 (1)*	22.0 *	2,036	2.5%
2002	22,000 *	29,500 (1)*	22.0 *	2,048	2.0%

* Estimates

Data Sources

(1) Mansfield Town Planner

(2) Town and Region School Officials

(3) 2000 Census

(4) Internal Revenue Service (1998 Returns Data)

GLOSSARY OF BUDGET TERMS

ACCOUNTING SYSTEM – The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS OF ACCOUNTING – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

ACTIVITY CLASSIFICATION – A grouping of expenditures on the basis of specific functions performed by an organizational unit. Examples of activities are road services, revenue collection, youth services and property assessment, etc.

APPROPRIATION – An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes, and which is usually limited in amount and to the time during which it may be expended.

APPROPRIATION RESOLUTION – The resolution by which appropriations are enacted into law by the legislative body. This gives legal authority to spend.

ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

BOND – A written promise to pay a specified sum of money at a specified date or dates in the future.

BOND ANTICIPATION NOTE – Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from the proceeds of the bond issue to which they are related.

BUDGET – A plan of financial operation containing an estimate of proposed expenditures for a single fiscal year (July 1 through June 30) and the proposed means of financing them.

CAPITAL ASSETS – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL EXPENDITURES – Expenditures which result in the acquisition of, or addition or improvements to, Town facilities.

CAPITAL IMPROVEMENT PROGRAM – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CNR FUND – A reserve fund for future capital projects and other nonrecurring expenditures.

DEFICIT – (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single audit account period.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

ENCUMBRANCE – Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

FISCAL YEAR – A twelve month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and result of its operations. The fiscal year for the Town of Mansfield begins July 1 and ends on June 30.

FUNCTION – a group of related activities aimed at accomplishing a major service or program for which a governmental unit is responsible. Examples of functions are: General Government, Public Safety, Public Works, Education.

FUND – An independent fiscal and accounting entity with a self balancing set of accounts, in which are recorded cash and/or other resources together with all related liabilities, obligations, reserves and equities. All funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. The Town administers a total of 39 separate funds, including the General Fund, the Risk Management Fund and the Capital Projects Fund. Appropriations are legally adopted by the Annual Town Meeting for the General Fund, the CNR Fund and the Capital Fund. Those funds are described in the DESCRIPTION OF OTHER FUNDS section at the end of the Glossary.

FUND BALANCE – The excess of fund assets over its liabilities. A negative fund balance is sometimes called a deficit.

GENERAL FUND – A fund that accounts for all resources not otherwise accounted for in other funds. It is supported by tax revenues and is the largest and most important fund in the Town of Mansfield's budget.

GRAND LIST – The basis upon which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. It is the official list of taxable real property in the Town.

GRANT – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

INTERFUND LOANS OR TRANSFERS – Loans or transfer amounts made from one fund to another.

INTERGOVERNMENTAL REVENUE – Revenue received from other governments (State, Federal) in the form of grants, shared revenues, or payments in lieu of taxes.

INTERNAL SERVICES FUND – A fund separate from the General Fund used to account for the financing of goods and services provided by one department to other departments on a cost-reimbursement basis, e.g., the Risk Management Fund.

LEVY – The total amount of taxes imposed by a governmental unit.

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

MILL – The amount of tax paid for each \$1,000 of assessed value. A mill is one-tenth (1/10th) of a penny or \$1.00 of tax for each \$1,000 of assessed value.

MILL RATE – The rate applied to assessed valuation to determine property taxes. The mill rate for the proposed fiscal year 2003/2004 budget is 31.60 mills. This means that \$31.60 in property taxes must be paid for every \$1,000 of assessed value of property.

MODIFIED ACCRUAL BASIS – The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for available revenues which should be accrued to reflect revenues earned and available for expenditure.

OBJECT – As used in expenditure classifications, this term applies to the article purchased or the service obtained, such as contractual services, utilities, clothing allowance, medical supplies and advertising, etc.

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

ORDINANCE – A formal-legislative enactment by the Council or governing body of a municipality which has full force and effect of law within the boundaries of the municipality to which it applies. A resolution differs from an ordinance in that it requires less legal formality and carries lower legal status.

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every four years. Mansfield's next revaluation is October 1, 2001.

PROPERTY TAX EXEMPTION – A statutory provision that excuses certain types of property uses (e.g., religious, industrial uses) or property owners (e.g., veterans & elderly) from property tax, either partially or completely.

PROPERTY TAX LEVY – The net amount to be raised by general property taxes (e.g., less reserves for uncollected and tax credits for the elderly).

PROPERTY TAX WARRANT – The total estimated dollars to be raised by property taxes for the year including reserves for uncollected taxes and tax credits for the elderly.

RESERVE – An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

REVENUE – This term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent contributions of fund capital.

SOURCE – A budgeting code used to describe the origin of Town revenues. In other words, where the money comes from (e.g., rent, interest income).

SPECIAL REVENUE FUND – Used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The Recreation Fund for example was created specifically to account for revenues and expenditures generated by recreation programs.

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

TAXABLE GRAND LIST – The total assessed value of all taxable real and personal property. In Mansfield the assessed value of real property is 70 percent of market value as set by revaluation every four years.

TOWN AID ROAD FUND – An annual formal grant from the State to be used for local road, bridge and sewer reconstruction. The amount of the grant is based on population, road miles and other demographic factors.

TRUST FUND – A Fund separate from the General Fund used to account for assets held by the Town in a trustee capacity, e.g., the Cemetery Fund and the Pension Fund.

UNDESIGNATED FUND BALANCE – That portion of Fund Balance which is reserved and not designated for subsequent year's budget.

DESCRIPTION OF FUNDS

1. Fund Categories

a. Governmental Funds – Budgetary and Accounting Basis

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

Those funds included in this category are:

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

b. Proprietary Funds – Budgetary and Accounting Basis

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

The funds included in this category are:

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

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

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

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

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

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

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

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

c. Fiduciary Funds – Budgetary and Accounting Basis

Those funds included in this category are:

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

NONEXPENDABLE TRUST FUNDS

Those funds included in this category are:

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

2. Component Units/Jointly Governed Organizations

a. Mansfield Discovery Depot, Inc.

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

b. Eastern Highlands Health District

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

TOWN OF MANSFIELD, CONNECTICUTNOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003HISTORY AND ORGANIZATION

The Town of Mansfield, Connecticut (Town) was incorporated in 1702, covers an area of approximately 45.1 square miles, and has been the home of the University of Connecticut since 1881.

The Town of Mansfield operates under the provisions of its Charter and the General Statutes of the State of Connecticut. The legislative power of the Town is vested in a Town Council and the Town Meeting. The Town Manager, who is the chief executive officer, superintends the concerns of the Town. The Town Council is responsible for presenting fiscal operating budgets to the Town Meeting for approval. The Board of Education is responsible for the operation of the school system.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, (are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support, likewise, the *primary government* is reported separately from the legally separate *component unit* for which the primary government is financially accountable).

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements.

Discretely Presented Component Unit

Based on the foregoing criteria, Mansfield Discovery Depot, Inc. is included in the Town's Comprehensive Annual Financial Report as a discretely presented component unit. The organization is reported in a separate column to emphasize that it is legally separate from the Town. The agency appoints its own board, of which two of the members are also members of the Town Council. Mansfield Discovery Depot, Inc. accounts for federal and state funds, local contributions and participants' fees for the operation of a child day care center.

The Town of Mansfield is the designated Local Agency pursuant to a Master Contract with the State of Connecticut, dated May 17, 1974, between the Town and the State of Connecticut. Under the terms of the Master Contract, the Town has entered into a Delegate Agency Contract with Mansfield Discovery Depot, Inc. to carry out the program. The facilities in which Mansfield Discovery Depot, Inc. operates are owned by the Town, and the operations of the child day care center benefit primarily Town residents.

Mansfield Discovery Depot, Inc. does not issue separate audited financial statements.

TOWN OF MANSFIELD, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary funds and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, expenditure-type reimbursement grants, certain intergovernmental revenues, operating transfers, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital Projects Fund* accounts for the financial revenues to be used for major capital asset construction and/or purchases.

The government reports the following major proprietary fund:

The *Sewer Operating Fund* accounts for the activities of the government's sewer operations.

Additionally, the government reports the following fund types:

Internal Service Funds account for risk financing activities for insurance benefits as allowed by GASB Statement No. 10 and for management services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis.

The *Postemployment Healthcare Trust Fund* accounts for the accumulation of resources to pay retiree medical benefits.

TOWN OF MANSFIELD, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town also has the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The Town has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are other charges between the Town's sewer operations and various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, service, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer operating enterprise fund, of the solid waste disposal enterprise fund, and of the government's internal service funds are charges to customers for sales and services. The sewer operating fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

Component Unit - The Mansfield Discovery Depot, Inc. is accounted for using the accrual basis of accounting and the economic resources measurement focus. Revenues are recorded when earned and expenses are recognized when a liability is incurred.

C. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The Town's and the component unit's cash and cash equivalents consist of cash on hand, demand deposits, money market accounts and short-term investments with original maturities of three months or less from the date of acquisition.

Investments - Both the Town and the component unit's eligible investments are governed by State of Connecticut Statutes which, in general, allow the Town to invest in obligations of the United States of America or United States government sponsored corporations, in shares or other interests in any custodial arrangement, pool, or no-load, open-end management type investment company or investment trust (as defined), in obligations of any State or political subdivision rated within the top two rating categories of any nationally recognized rating service, or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. Investment income is recorded in the fund in which it was earned.

TOWN OF MANSFIELD, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, and Net Assets or Equity (continued)

1. Deposits and Investments (continued)

Investments for the Town and the component unit are reported at fair value. State Treasures Investment Fund is an investment pool managed by the State of Connecticut Office of the State Treasurer. Investments must be made in instruments authorized by Connecticut General Statutes 3-27c - 3-27e. Investment guidelines are adopted by the State Treasurer. The fair value of the position in the pool is the same as the value of the pool shares. The balance of the fixed income investments were invested in SEC registered pools.

2. Receivables and Payables

a. Interfunds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

b. Property Taxes and Other Receivables

Property tax, sewer use, sewer assessment, and loan receivables, are shown net of an allowance for uncollectibles. Allowance percentages range from 2 to 9 percent of outstanding receivable balances at June 30, 2003, and are calculated based upon prior collections.

Loan receivables consist of Community Development Block Grant loans. The Town provides low interest loans for residential rehabilitation.

Property taxes become an enforceable lien on October 1. Aggrieved parties may appeal to the Board of Tax Review, which must hear their petition during the month of February, following the lien date. The Board of Tax Review must render a final opinion no later than March 15. Property taxes are levied on July 1 and are due and payable in two installments; July 1 for the first half and January 1 for the second half. Property taxes receivable, net of an allowance for uncollectibles, are recorded as of the levy date. All bills under \$50 are due in full July 1. Motor vehicle taxes are due in one installment, July 1, and supplemental motor vehicle taxes are due in full January 1. Certificates of continuing lien are filed against delinquent real estate taxes within the first year after the first installment of the tax. Real property valuations are established by the Assessor's office and reflect 70 percent of 1993 fair market values. Motor vehicle valuations reflect 70 percent of current retail value on the assessment date.

Town property tax revenues are recognized when levied to the extent that they become available. Available means collected within the current fiscal year or within 60 days after the end of the fiscal year. Property taxes not expected to be collected during the available period are recorded as deferred revenue.

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, and Net Assets or Equity (continued)

3. Restricted Assets

The Cemetery and Local School funds are restricted to expenditure of the investment income only for the donor designated purpose.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities' columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 for equipment, \$20,000 for improvements and \$100,000 for infrastructure, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	15-75
Improvements other than buildings	15-35
Equipment	5-50
Roads	80-100
Bridges	75
Pump station	15
Sewer lines	50
Rolling stock - vehicles	8-25

5. Compensated Absences

A limited amount of vacation earned may be accumulated by employees until termination of their employment, at which time they are paid for accumulated vacation. Unused sick leave may be accumulated for certain employees up to 180 days, until termination, retirement or death at which time payments will be made. Certain employees of the Board of Education may elect to retire early, in which case annual compensation will be one-fifth of the employee's salary at the time of retirement payable for a maximum of five consecutive years.

TOWN OF MANSFIELD, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities, and Net Assets or Equity (continued)

6. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Fund Equity and Net Assets

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

In the government wide financial statements, net assets are classified into the following categories:

Invested in Capital Assets, Net of Related Debt

This category presents the net assets that reflect capital assets net of only the debt applicable to the acquisition or construction of these assets. Debt issued for non-capital purposes is excluded.

Restricted Net Assets

This category presents the net assets restricted by external parties (creditors, grantors, contributors or laws and regulations).

Unrestricted Net Assets

The category represents the net assets of the Town which are not restricted.

8. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities including disclosures of contingent assets and liabilities and reported revenues, expenses and expenditures during the fiscal year.

9. Reclassifications

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

TOWN OF MANSFIELD, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets and Budgetary Accounting

Budget Policies - The procedures for establishing the budgetary data reported in the financial statements are as follows:

- The Town legally adopts an annual budget for the General Fund and Capital Nonrecurring Special Revenue Fund. Formal budgetary integration is employed by the Town Council as a management control device during the year for the General Fund. A budgetary comparison on a legal basis has been included in the appropriate financial statements and schedules, and budgetary to GAAP reporting reconciliations have been provided in Note II.B., Budget to GAAP Reconciliation.

The Capital Projects Fund employs a project length budget, which is approved by the Annual Town Meeting.

- Prior to March 1, each department head, office, agency, board or commission of the Town, supported wholly or in part from Town funds, shall submit budget requests in the form requested by the Town Manager so as to indicate the programs, activities, and work accomplished in the current fiscal year and to be accomplished during the ensuing year. These shall be accompanied by detailed estimates of expenditures to be made and of revenues other than taxes to be collected during the ensuing fiscal year, along with such other information as may be requested by the Council or the Manager.
- Prior to April 1, the Town Manager shall present to the Council a budget consisting of:
 1. a budget message outlining the financial situation of the Town government and describing the important features of the budget plan;
 2. the budget of the Board of Education as submitted to the Manager, along with whatever analysis or comments the Manager wishes to provide;
 3. statements of the Manager's proposed operating program and expenditures for the Town functions and Town-supported functions, other than those of the Board of Education, along with comparisons of amounts expended in the last completed fiscal year and estimated amounts to be expended in the current fiscal year;
 4. information on amounts of revenue other than property taxes collected, by source, in the last completed fiscal year, estimates for the current and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
 5. statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them; and
 6. such other information as will assist the Council and the Town Meeting in deciding on an annual appropriation and a capital improvements program.
- The Council shall hold at least one public hearing on the budget during the month of April and shall adopt a proposed budget, including a recommended appropriation act, by May 1, which shall be published in a newspaper in general circulation in the Town at least five days prior to the annual Town Meeting for budgeting consideration.

TOWN OF MANSFIELD, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

A. Budgets and Budgetary Accounting (continued)

- An annual Town Meeting for budget consideration shall be held on the second Tuesday in May. This meeting shall consider the budget presented to it by the Council and may approve or lower any item, but may not raise the amount of such item. If the annual Town Meeting fails to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the annual meeting, at which the Town Meeting may approve or lower any item. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.
- The level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval is at the department level for the General Fund and at the fund level for the Special Revenue Fund. Management cannot legally amend or make additional appropriations once the budget has been approved. Transfers between departments or new appropriations up to .5 percent of the annual budget may be made by the Council. Transfers between departments or new appropriations in amounts between .5 percent and 1 percent of the annual budget may be approved by consecutive actions of the Council and a Town Meeting, which shall be called by the Council following its action on the new spending proposal.

An appropriation of over 1 percent of the annual budget for an additional expenditure at the department level not provided for in the annual budget may be approved by consecutive favorable actions of the Council and a referendum of the electors of the Town at a special or regular election of the Town, as one or the other may be determined by the Council. There were additional appropriations to the General Fund budget of \$25,070 from revised revenue estimates. There were no additional appropriations approved for the Special Revenue Fund.

- The Board of Education, which is not a separate legal entity but a function of the Town, is authorized under State law to make any transfers required within their budget at their discretion. Any additional appropriations must have Board of Education, Town Council and, if necessary, Town Meeting approval.
- Except for encumbrance accounting and on-behalf payments, the budget is prepared on the modified accrual basis of accounting.
- Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued and, accordingly, encumbrances outstanding at year end are reported in budgetary reports (Exhibit F) as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for the Capital Projects Fund. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year. Encumbered appropriations in the general fund are not reappropriated in the ensuing year's budget, but are carried forward.

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

B. Budget - GAAP Reconciliation

A reconciliation of revenues, expenditures, and fund balance between the accounting treatment required by GAAP (Exhibit D), and budgetary requirements (Exhibit F), is as follows:

	<u>GENERAL FUND</u>		
	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCE</u>
Balance - Budgetary Basis, Exhibit F - June 30, 2003	\$ 30,036,354	\$ 30,467,554	\$ 995,185
Encumbrances outstanding at June 30, 2002, liquidated during the year ended June 30, 2003		64,998	
Encumbrances outstanding at June 30, 2003, charged to budgetary expenditures during the year ended June 30, 2003.....		(164,300)	164,300
Teachers' Retirement System on behalf payment.....	<u>536,893</u>	<u>536,893</u>	
Balance - GAAP Basis Exhibit D - June 30, 2003	<u>\$ 30,573,247</u>	<u>\$ 30,905,145</u>	<u>\$ 1,159,485</u>

C. Donor Restricted Endowments

The Town has received certain endowments for the maintenance and improvement of cemeteries and local schools. The amounts are reflected in net assets as restricted for other purposes. Investment income (including appreciation) is approved for expenditure by the individual Board's responsible for each fund.

D. Deficit Fund Equity

The following individual funds had deficit fund balances at June 30, 2003:

<u>Special Revenue Funds</u>	
Capital nonrecurring fund	\$ 3,466
Town aid road	2,554
 <u>Internal Service Fund:</u>	
Workers' compensation insurance	12,198

The deficits should be reduced in future years as additional revenues are recognized by the funds.

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

III. DETAILED NOTES

A. Cash and Investments

1. Deposits - At June 30, 2003, the carrying amount (net of the bank overdraft) of the Town's deposits (including the Mansfield Discovery Depot, Inc.) was \$(81,255) and the bank balance was \$366,741. Of the bank balance, \$161,168 was covered by Federal Depository Insurance and \$30,557 was collateralized, based upon the calculation prescribed by P.A. 91-245, at risk category 3.

Risk category 3 is defined as collateral held by the pledging financial institution, or by its trust department or agent, but not in the Town's name. The balance of deposits of \$175,016 was uninsured and uncollateralized. In the event that a financial institution becomes insolvent and is placed under FDIC receivership, this collateral is subject to the FDIC requirements for perfecting security interests under Federal law. In the opinion of the Connecticut State Attorney General, these requirements have not been met.

Due to significantly higher cash flows at certain times of the year, the amount of the Town's deposits that were in risk category 3 was substantially higher than at year end.

2. Investments - The investments classified under risk category 3 are covered by the Securities Investor Protection Corporation (SIPC) up to \$500,000, including \$100,000 of cash from sale or for purchase of investments, but not cash held solely for the purpose of earning interest. SIPC protects securities such as notes, stocks, bonds, debentures, certificates of deposit and money funds.

At June 30, 2003, the Town's investments consisted of the following:

	<u>FAIR VALUE</u>	<u>RISK CATEGORY</u>
Pooled fixed income.....	\$ 11,404,549	*
Money market mutual funds	47,533	*
Bond mutual funds	238,677	*
Equity mutual funds	400,918	*
U.S. Treasury Notes	<u>65,953</u>	3
 TOTAL	 <u>\$ 12,157,630</u>	

* Not applicable, since the Town does not own identifiable securities, but invests as a shareholder of the investment pool. All investment pools are SEC registered.

** Covered by collateralization under Public Act 91-245 as described under "Deposits".

Of the \$11,404,549 of Town pooled fixed income, \$11,275,547 was invested in Short Term Investment Fund (STIF). STIF is an investment pool managed by the State of Connecticut Office of the State Treasurer. The balance was invested in SEC registered pools.

At June 30, 2003, the carrying amount of the Mansfield Discovery Depot, Inc. was \$264,973 and is part of the Town's pooled fixed income account, Short Term Investment Fund (STIF).

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

III. DETAILED NOTES (CONTINUED)

B. Receivables

Receivables as of year end for the Town's Government-Wide Financials Statements by type including the applicable allowances for uncollectibles, are as follows:

	PROPERTY TAXES		
	TAXES	INTEREST & LIEN FEES	TOTAL
Current Portion	\$ 229,153	\$ 64,613	\$ 293,766
Long-term Portion	\$ 247,328	\$ 90,778	\$ 338,106
Less Allowance for Uncollectibles	(40,000)	(14,717)	(54,717)
Net Long -term Portion	\$ 207,328	\$ 76,061	\$ 283,389

	SEWER USE CHARGES			SEWER ASSESSMENT	CDBG LOANS
	USE CHARGES	INTEREST & LIEN FEES	TOTAL		
Current Portion	\$ 40,833	\$ 461	\$ 41,294	\$	\$ 5,430
Long-term Portion	\$ 6,579	\$ 69	\$ 6,648	\$ 3,700	\$ 60,745
Less Allowance for Uncollectibles	(948)	(11)	(959)	(74)	(1,324)
Net Long -term Portion	\$ 5,631	\$ 58	\$ 5,689	\$ 3,626	\$ 59,421

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

DEFERRED REVENUE:

Delinquent property taxes receivable (general fund)	\$ 386,615
Special assessments not yet due (special revenue fund).....	3,700
Loan receivable not yet earned (special revenue fund).....	66,175

UNEARNED REVENUE:

Advance tax collections (general fund)	60,390
Unearned revenue on park and recreation fees (special revenue fund).....	235,694
Grant draw downs prior to meeting all eligibility requirements (special revenue fund).....	9,842

TOTAL DEFERRED REVENUE FOR GOVERNMENTAL FUNDS..... \$ 762,416

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

III. DETAILED NOTES (CONTINUED)

C. Capital Assets

Capital asset activity for the year ended June 30, 2003 was as follows:

Primary Government

	BALANCE JULY 1, 2002 (AS RESTATED)			INCREASES	DECREASES	BALANCE JUNE 30, 2003
Governmental Activities:						
Capital Assets, not being Depreciated:						
Land	\$ 3,876,478	\$ 39,794	\$			\$ 3,916,272
Construction in progress	4,960,829	5,531,162	3,240,340			7,251,651
Total Capital Assets, not being Depreciated	8,837,307	5,570,956	3,240,340			11,167,923
Capital Assets, being Depreciated:						
Land improvements		776,646				776,646
Buildings	22,326,609	2,569,564				24,896,173
Improvements other than buildings	179,846	26,870				206,716
Machinery and equipment	2,402,392	288,861	40,518			2,650,735
Vehicles	2,209,526	48,310				2,257,836
Infrastructure	46,588,229	1,056,000				47,644,229
Total Capital Assets, being Depreciated	73,706,602	4,766,251	40,518			78,432,335
Less Accumulated Depreciation for:						
Land improvements		12,944				12,944
Buildings	7,210,189	653,376				7,863,565
Improvements other than buildings	111,812	10,088				121,900
Machinery and equipment	1,341,854	277,300	33,549			1,585,605
Vehicles	737,762	153,077				890,839
Infrastructure	11,241,896	590,463				11,832,359
Total Accumulated Depreciation	20,643,513	1,697,248	33,549			22,307,212
Total Capital Assets, being Depreciated, net	53,063,089	3,069,003	6,969			56,125,123
Governmental Activities Capital Assets, net	\$61,900,396	\$ 8,639,959	\$ 3,247,309			\$67,293,046
Business-Type Activities:						
Capital Assets, not being Depreciated:						
Land	\$ 74,798	\$	\$			\$ 74,798
Capital Assets, being Depreciated:						
Buildings	139,625					139,625
Equipment	366,746	100,560	66,074			401,232
Pump station	31,594					31,594
Sewer system equipment	1,152,126					1,152,126
Total Capital Assets, being Depreciated	1,690,091	100,560	66,074			1,724,577
Less Accumulated Depreciation for:						
Buildings	66,834	8,543				75,377
Equipment	257,017	16,231	66,074			207,174
Pump station	26,371	2,359				28,730
Sewer system equipment	615,685	20,945				636,630
Total Accumulated Depreciation	965,907	48,078	66,074			947,911
Total Capital Assets, being Depreciated, net	724,184	52,482				776,666
Business-Type Activities Capital Assets, net	\$ 798,982	\$ 52,482	\$			\$ 851,464

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

III. DETAILED NOTES (CONTINUED)

C. Capital Assets (continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

<u>Governmental Activities:</u>	
General government.....	\$ 106,287
Public safety.....	21,211
Public works	729,542
Community services	155,567
Education	524,091
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets.....	<u>160,550</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 1,697,248</u>
<u>Business-type activities:</u>	
Sewer.....	\$ 23,304
Solid waste.....	<u>24,774</u>
Total Depreciation Expense - Business-Type Activities.....	<u>\$ 48,078</u>

Construction Commitments

The Town has active construction projects as of June 30, 2003. The projects include the Community Center. At year end, the Town's commitments with contractors are as follows:

<u>Project</u>	<u>Commitment</u>
Community Center.....	<u>\$ 1,375,889</u>

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

III. DETAILED NOTES (CONTINUED)

D. Interfund Accounts

I. Interfund payables and receivables

A summary of interfund balances as of June 30, 2003 is as follows:

<u>MAJOR FUNDS:</u>	<u>CORRESPONDING FUND</u>	<u>DUE FROM</u>	<u>DUE TO</u>
<u>GENERAL FUND:</u>			
Capital nonrecurring fund.....	N/A	\$ 3,466	\$
Town aid road	N/A	2,379	
Community development fund	N/A	58,172	
Cemetery fund	N/A	75,088	
Health insurance	N/A		254,183
Workers' compensation insurance	N/A	12,198	
TOTAL GENERAL FUND		<u>151,303</u>	<u>254,183</u>
<u>NONMAJOR FUNDS:</u>			
<u>SPECIAL REVENUE FUNDS:</u>			
Capital nonrecurring fund.....	General Fund		3,466
School cafeteria fund.....	Health Insurance		4,718
Town aid road	General Fund		2,379
Community development fund	General Fund		<u>58,172</u>
TOTAL SPECIAL REVENUE FUNDS			<u>68,735</u>
<u>PERMANENT FUND:</u>			
Cemetery fund	General Fund		<u>75,088</u>
TOTAL NONMAJOR FUNDS.....			<u>143,823</u>
<u>INTERNAL SERVICE FUNDS:</u>			
<u>Health insurance:</u>			
General fund.....	N/A	254,183	
School cafeteria fund.....	N/A	4,718	
Workers' compensation insurance	General Fund		<u>12,198</u>
TOTAL INTERNAL SERVICE FUNDS		<u>258,901</u>	<u>12,198</u>
GRAND TOTAL.....		<u>\$ 410,204</u>	<u>\$ 410,204</u>

All interfund balances resulted from the time lag between the date payments occurred between funds for various activities.

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

III. DETAILED NOTES (CONTINUED)

D. Interfund Accounts (continued)

2. Interfund Transfers

<u>MAJOR FUNDS</u>	<u>CORRESPONDING FUND</u>	<u>TRANSFERS IN</u>	<u>TRANSFERS OUT</u>
GENERAL FUND:			
Capital nonrecurring fund	N/A	\$ 897,590	\$
Recreation program fund	N/A		72,500
Other operating funds.....	N/A		91,500
School cafeteria fund.....	N/A	2,500	20,000
Town aid road	N/A	25,000	
Bond fund	N/A		400,000
Workers' compensation insurance.....	N/A	30,000	
Solid waste disposal	N/A		10,000
TOTAL GENERAL FUND.....		955,090	594,000
CAPITAL PROJECTS FUND:			
Capital nonrecurring fund	N/A	1,488,916	
Other operating funds.....	N/A	36,436	
Mansfield Discovery Depot, Inc.....	N/A	10,669	
TOTAL CAPITAL PROJECTS FUND		1,536,021	
NONMAJOR FUNDS:			
SPECIAL REVENUE FUNDS:			
Capital nonrecurring fund:			
General fund.....	N/A		897,590
Capital projects	N/A		1,488,916
Recreation program fund.....	N/A		65,000
Other operating funds.....	N/A		37,500
Bond fund	N/A		250,000
Management services	N/A		206,000
Mansfield Discovery Depot, Inc.....	N/A		20,000
Recreation program fund:			
General fund.....	N/A	72,500	
Capital nonrecurring fund	N/A	65,000	
Other operating funds:			
General fund.....	N/A	91,500	
Capital nonrecurring fund	N/A	37,500	
Capital projects	N/A		36,436
School cafeteria fund.....	General Fund	20,000	2,500
Town aid road	General Fund		25,000
TOTAL SPECIAL REVENUE FUNDS		286,500	3,028,942
DEBT SERVICE FUND:			
Bond fund:			
General fund.....	N/A	400,000	
Capital nonrecurring fund	N/A	250,000	
TOTAL DEBT SERVICE FUND		650,000	
TOTAL NONMAJOR FUNDS.....		936,500	3,028,942
ENTERPRISE FUND:			
Solid waste disposal	General Fund	10,000	

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

III. DETAILED NOTES (CONTINUED)

D. Interfund Accounts (continued)

2. Interfund Transfers (continued)

	CORRESPONDING FUND	TRANSFERS IN	TRANSFERS OUT
INTERNAL SERVICE FUNDS:			
	Capital		
Management services	Nonrecurring Fund	\$ 206,000	\$
Workers' compensation insurance.....	General Fund		30,000
TOTAL INTERNAL SERVICE FUNDS.....		206,000	30,000
COMPONENT UNIT:			
Mansfield Discovery Depot, Inc.:			
Capital nonrecurring fund	N/A	20,000	
Capital projects	N/A		10,669
TOTAL COMPONENT UNIT.....		20,000	10,669
GRAND TOTAL.....		\$ 3,663,611	\$ 3,663,611

Transfers are used to account for the financing by the general fund of various program and activities in other funds.

E. Changes in Long-Term Obligations

1. Summary of Changes

The following is a summary of changes in long-term obligations during the fiscal year:

DESCRIPTION	ORIGINAL AMOUNT	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE JULY 1, 2002	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2003	CURRENT PORTION
BONDS:									
General Purpose:									
Improvement bond	\$ 225,000	10/15/89	06/15/07	6.75%-6.8%	\$ 65,000	\$	\$ 15,000	\$ 50,000	\$ 15,000
Improvement bond	1,765,000	06/15/92	06/15/05	5.0%-7.0%	465,000		175,000	290,000	175,000
Improvement bond	1,000,000	06/15/99	06/15/14	4.05%-5.5%	850,000		75,000	775,000	75,000
Improvement bond	2,500,000	06/01/01	06/15/16	4.0%-5.0%	2,500,000		150,000	2,350,000	150,000
Total General Purpose					3,880,000		415,000	3,465,000	415,000
Schools:									
Improvement bond	4,265,000	06/15/85	06/15/03	7.5%-7.6%	225,000		225,000		
Improvement bond	4,775,000	10/15/89	06/15/09	6.75%-6.8%	1,635,000		285,000	1,350,000	285,000
Improvement bond	2,525,000	06/15/90	06/15/09	6.5%-8.0%	875,000		150,000	725,000	150,000
Improvement bond	1,300,000	06/15/99	06/15/14	4.05%-5.5%	1,100,000		100,000	1,000,000	100,000
Total Schools					3,835,000		760,000	3,075,000	535,000
TOTAL BONDS					7,715,000		1,175,000	6,540,000	950,000
ACCRUED COMPENSATED ABSENCES.....					3,317,465	457,758		3,775,223	755,045
EARLY RETIREMENT INCENTIVE					699,495		236,525	462,970	200,052
OTHER					58,000	1,800		59,800	
TOTAL GENERAL LONG-TERM OBLIGATIONS					\$11,789,960	\$ 459,558	\$1,411,525	\$10,837,993	\$1,905,097

TOWN OF MANSFIELD, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

III. DETAILED NOTES (CONTINUED)

E. Changes in Long-Term Obligations (continued)

1. Summary of Changes (continued)

Summary of Debt Service Requirements to Maturity

The annual requirements to amortize serial bonds outstanding at June 30, 2003, are as follows:

SCHOOLS							
YEAR ENDING JUNE 30	PRINCIPAL	STATE REIMBURSE- MENT	NET PRINCIPAL PAYMENTS TO MATURITY	INTEREST	STATE REIMBURSE- MENT	NET INTEREST PAYMENTS TO MATURITY	NET DEBT SERVICE TO MATURITY
2004	\$ 535,000	\$ 296,025	\$ 238,975	\$ 184,128	\$ 89,672	\$ 94,456	\$ 333,431
2005	535,000	296,025	238,975	149,472	70,362	79,110	318,085
2006	510,000	279,374	230,626	115,693	51,004	64,689	295,315
2007	495,000	262,724	232,276	83,537	32,738	50,799	283,075
2008	350,000	164,663	185,337	53,228	16,131	37,097	222,434
2009	235,000	99,289	135,711	32,677	5,930	26,747	162,458
2010	85,000		85,000	19,495		19,495	104,495
2011	85,000		85,000	15,628		15,628	100,628
2012	85,000		85,000	11,717		11,717	96,717
2013	80,000		80,000	7,680		7,680	87,680
2014	80,000		80,000	3,840		3,840	83,840
	<u>\$ 3,075,000</u>	<u>\$ 1,398,100</u>	<u>\$ 1,676,900</u>	<u>\$ 677,095</u>	<u>\$ 265,837</u>	<u>\$ 411,258</u>	<u>\$ 2,088,158</u>

GENERAL PURPOSE					
YEAR ENDING JUNE 30	PRINCIPAL	INTEREST	TOTAL	TOTAL NET DEBT SERVICE TO MATURITY	EARLY RETIREMENT INCENTIVE
2004	\$ 415,000	\$ 157,761	\$ 572,761	\$ 906,192	\$ 200,052
2005	355,000	136,302	491,302	809,387	139,736
2006	240,000	119,458	359,458	654,773	67,622
2007	230,000	109,325	339,325	622,400	55,560
2008	225,000	99,798	324,798	547,232	
2009	215,000	90,534	305,534	467,992	
2010	290,000	81,493	371,493	475,988	
2011	290,000	69,085	359,085	459,713	
2012	290,000	56,420	346,420	443,137	
2013	295,000	43,208	338,208	425,888	
2014	295,000	29,497	324,497	408,337	
2015	225,000	15,562	240,562	240,562	
2016	100,000	4,875	104,875	104,875	
	<u>\$ 3,465,000</u>	<u>\$ 1,013,318</u>	<u>\$ 4,478,318</u>	<u>\$ 6,566,476</u>	<u>\$ 462,970</u>

All long-term liabilities, except bonds, are generally liquidated by the General Fund.

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

III. DETAILED NOTES (CONTINUED)

E. Changes in Long-Term Obligations (Continued)

1. Summary of Changes (continued)

State Reimbursement

Amounts in the State reimbursement columns are projected school construction grants to be received in the years subsequent to June 30, 2003, and represent principal and interest subsidies from the State of Connecticut.

Overlapping and Underlying Indebtedness

Mansfield is a member of Regional School District No.19, along with the towns of Ashford and Willington.

	AMOUNT OF AUTHORIZED BUT UNISSUED DEBT	AMOUNT OF OUTSTANDING DEBT	APPLICABLE GRANTS RECEIVABLE	NET DEBT OUTSTANDING	APPLICABLE % OF NET DEBT CHARGED TO TOWN	TOWN NET OVERLAPPING DEBT
Regional School District No.19	\$	\$25,150,000	\$17,570,741	\$ 7,579,259	55.49%	\$ 4,205,731

2. Statutory Debt Limitations

The Town's indebtedness does not exceed the legal debt limitations as required by Connecticut General Statutes as reflected in the following schedule:

CATEGORY	DEBT LIMIT	NET INDEBTEDNESS	BALANCE
General purpose	\$ 34,862,173	\$ 3,465,000	\$ 31,397,173
Schools	69,724,346	5,882,631	63,841,715
Sewers	58,103,621		58,103,621
Urban renewal	50,356,472		50,356,472
Pension deficit	46,482,897		46,482,897

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, \$108,460,093.

The indebtedness reflected above includes bonds outstanding in addition to the amount of bonds authorized and unissued against which bond anticipation notes are issued and outstanding. School building grants receivable of \$1,398,100 for bond principal are reflected as deductions in the computation of net indebtedness.

3. Authorized/Unissued Bonds

At June 30, 2003, the Town had no bonds authorized and unissued.

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

IV. OTHER INFORMATION

A. Risk Management

The Town is exposed to various risks of loss related to public officials and police liability, Board of Education liability, torts, theft of, damage to, and destruction of assets, errors or omissions, injuries to employees, and natural disasters. Except for medical insurance, the Town purchases commercial insurance for all risks of loss. Settled claims have not exceeded commercial coverage in any of the past three years. There have been no significant reductions in insurance coverage from coverage in the prior year.

The Mansfield Health Insurance Fund (the Fund), which has been recorded as an Internal Service Fund, was established to provide hospitalization and medical-surgical health coverage for all Town, Regional School District No. 19 and Mansfield Discovery Depot, Inc. employees. The program's general objectives are to formulate on behalf of the members a health insurance program at lower costs of coverage and to develop a systematic method to control health costs.

A third party administers the plan for which the Fund pays a fee. The Fund has purchased aggregate stop loss coverage at 125 percent of expected claims and individual stop loss coverage of \$100,000 per claim.

The claims liability reported in the Fund at June 30, 2003, is based upon the provisions of GASB Statements No. 10 and 30, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of the possible loss can be reasonably estimated. The amount of claim accrual is based on the ultimate costs of settling the claim which include past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claim accrual does not include other allocated or unallocated claims adjustment expenses.

An analysis of the activity in the claims liability for the health insurance fund is as follows:

	CLAIMS PAYABLE <u>JULY 1</u>	CURRENT YEAR CLAIMS AND CHANGES IN ESTIMATES	CLAIM PAYMENTS	CLAIMS PAYABLE <u>JUNE 30</u>
2001-02.....	\$ 480,000	\$ 3,084,302	\$ 3,084,302	\$ 480,000
2002-03.....	480,000	3,404,516	3,404,516	480,000

The Town is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), an unincorporated association of Connecticut local public agencies which was formed in 1980 by the Connecticut Conference of Municipalities for the purpose of establishing and administering an interlocal risk management program pursuant to the provisions of Section 7-479a et seq. of the Connecticut General Statutes.

The Town is a member of CIRMA's Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

TOWN OF MANSFIELD, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

IV. OTHER INFORMATION (CONTINUED)

A. Risk Management (continued)

The Town, including Mansfield Discovery Depot, Inc., is also a member of CIRMA's Workers' Compensation Pool, a risk-sharing pool. The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an incurred loss retrospective rating plan and losses incurred in coverage period 2002-03 will be evaluated at 18, 30 and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence.

Payments to the Workers' Compensation Pool are made through the workers' compensation insurance fund, which has been recorded as an internal service fund. This fund's general objectives are to formulate a systematic method to control premium costs.

B. Commitments and Litigation

The Town of Mansfield, Connecticut, its officers, employees, boards and commissions are defendants in a number of lawsuits. It is the opinion of the Town Attorney that pending actions will not be finally determined so as to result individually or in the aggregate in a final judgment against the Town which would materially adversely affect its financial position.

The Town has received financial assistance from numerous Federal and State agencies in the form of grants and entitlements. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, liabilities resulting from disallowed claims, if any, will not have a material effect on the Town's financial statements.

C. Pension Plans

1. Municipal Employees' Retirement Fund

a. Plan Description

All Town employees participate in the Municipal Employees' Retirement System (MERS). MERS is the administrator of a cost-sharing, multiple employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits for the employees of participating municipalities. The Pension Commission makes recommendations for plan provisions which are approved by the Board of Finance. MERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. MERS issues a publicly available financial report which may be obtained by writing to the State of Connecticut Retirement and Benefit Services Division, Office of the State Comptroller, 55 Elm Street, Hartford, CT 06106.

b. Plan Provisions

Plan provisions are set by Statute of the State of Connecticut. MERS provides retirement benefits, as well as death and disability benefits. All benefits vest after 10 years of continuous service. Members who retire after age 55 with 10 years of service or after 25 years of service, irrespective of age, are entitled to an annual retirement benefit, payable monthly for life.

TOWN OF MANSFIELD, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

IV. OTHER INFORMATION (CONTINUED)

C. Pension Plans (continued)

1. Municipal Employees' Retirement Fund (continued)

c. Funding Policy

Covered employees are required by State Statute to contribute 2 1/4% of earnings upon which Social Security tax is paid plus 5% earnings on which no Social Security tax is paid. Each participating municipality is required to contribute the amounts necessary to finance the remaining costs of the plan.

The required and actual contributions for the years ended June 30, 2001, 2002 and 2003 were \$159,294, \$177,693 and \$119,466, respectively.

2. Postemployment Healthcare Trust Fund

a. Plan Description

Summary

The Town administers a Postemployment Healthcare Plan. The plan is included in the financial statements as a postemployment healthcare trust fund. The plan does not issue a stand alone financial report. Plan contribution requirements and benefits are established by collective bargaining agreements with Local 531 (police) employees, Local 760 employees, public works employees and nonunion administrative employees.

i. Classes of Employees Covered

The Postemployment Healthcare Trust Fund membership consisted of 87 active employees at June 30, 2003.

ii. Benefit Provisions

Employees covered by the above agreements are eligible for benefits when they retire from the Town, on or after attaining the age of 55 years, or upon completing 25 years of aggregate service provided such employee has had ten years of continuous service or fifteen years of aggregate service, or upon receiving a disability retirement under MERS B. Effective July 1, 1991, the benefit the Town would have paid eligible employees toward the cost of medical insurances was the greater of 35% of single premium on PPO plan or \$75 per month, \$100 per month for police retirees. Currently, there are 12 employees who meet the eligibility requirements and have begun to collect this benefit.

b. Summary of Significant Accounting Policies

i. Basis of Accounting

The Postemployment Healthcare Trust Fund's financial statements are prepared on the accrual basis of accounting. Revenues (contributions and investment income) are recognized when they are earned and expenses (benefits) are recognized when they are incurred.

TOWN OF MANSFIELD, CONNECTICUT
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

IV. OTHER INFORMATION (CONTINUED)

C. Pension Plans (continued)

2. Postemployment Healthcare Trust Fund (continued)

b. Summary of Significant Accounting Policies (continued)

ii. Valuation of Investments

Investments are valued at fair value. Securities traded on national exchanges are valued at the last reported sales price. There are no investments in any organization that represent 5% or more of net assets available for benefits.

c. Contributions

i. Employer

The town's contribution is funded on an annual basis by general fund appropriations.

ii. Employee

There is no required participant contribution.

D. On-Behalf Payments

The amount recognized in the general fund intergovernmental revenues and education expenditures for contributions made by the State on behalf of the Town's teachers to the Connecticut State Teachers' Retirement System was \$536,893.

E. Subsequent Events

On February 15, 2004, the Town issued \$4,255,000 of general obligation refunding bonds, bearing interest of 1.32% to 5%, maturing June 1, 2014.

F. Restatements

As of July 1, 2002 the Town has implemented the following Governmental Accounting Standards Board pronouncements:

- GASB Statement No. 34 - *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*
- GASB Statement No. 36 - *Recipient Reporting for Certain Shared Nonexchange Revenues - An Amendment of GASB No. 33*
- GASB Statement No. 37 - *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus*
- GASB Statement No. 38 - *Certain Financial Statement Note Disclosures*

These pronouncements define the new financial reporting requirements for state and local governments.

TOWN OF MANSFIELD, CONNECTICUT
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)

IV. OTHER INFORMATION (CONTINUED)

F. Restatements (continued)

As a result of implementing these pronouncements, the following restatements were made to the beginning fund balance and net asset balances as of July 1, 2002:

Governmental Fund Financial Statements

Fund Balance as of June 30, 2002	\$ 11,999,142
Add: Reclassification of certain nonexpendable trust funds to permanent funds	<u>378,179</u>
Fund Balance as of July 1, 2002	<u>\$ 12,377,321</u>

Government-Wide Financial Statements

Beginning net assets for governmental activities was determined as follows:

Fund Balances of General, Special Revenue, Debt Service, Capital Projects and Permanent Funds as of June 30, 2002	\$ 12,377,321
Add: Governmental Capital Assets (including infrastructure), net of accumulated depreciation as of June 30, 2002	61,187,897
Add: Internal Service Funds net assets as of June 30, 2002	2,283,889
Add: Deferred revenues for property taxes and other receivables and recording of receivables for property tax interest and liens, net of allowance for uncollectible	2,580,501
Deduct: Bonds payable and other long term liabilities outstanding as of June 30, 2002	(11,789,960)
Deduct: Accrued interest payable on long-term obligations	(18,968)
Net Assets as of July 1, 2002	<u>\$ 66,620,680</u>

Business-Type Activities

Beginning net assets for business-type activities was adjusted as follows:

Retained Earnings of proprietary funds of June 30, 2002	\$ 1,421,432
Adjustment to correct accumulated depreciation as of June 30, 2002	(86,081)
Business-Type Activities Net Assets as of June 30, 2002	<u>\$ 1,335,351</u>

TOWN OF MANSFIELD, CONNECTICUT

MISCELLANEOUS STATISTICS

JUNE 30, 2003

(UNAUDITED)

Incorporated:	1702		
Form of Government:	Council/Manager, Town Meeting		
Area:	45.1 square miles	Education:	
Miles of streets	104.56	Number of schools	4
		Number of certified staff (equivalent full-time)	144.4
Building permits (residential):		Student enrollment:	
Permits issued	281	Elementary	1,428
Estimated costs	\$9,626,738	High school	662
Number of stations	3	Election:	
Number of firemen:		Registered voters	7,313
Volunteers	72		
Equivalent full-time	18		
		Population:	
Police protection:		1960 (census)	14,638
Number of stations	1	1970 (census)	19,994
Number of employees (equiv. full-time)	6.0	1980 (census)	20,634
		1990 (census)	21,103
Parks and Recreation:		1999-00 (census)	20,720
Number of park facilities	9	2000-01 (estimate)	21,000
Acres of land	1,434	2001-02 (estimate)	22,000
Programs	443	2002-03 (estimate)	23,700
Participants	9,300		
		Number of paid employees:	
Miles of sewers	4.15	Equivalent full-	321.7
Pump stations	1	Equivalent full-time positions	378.4