

Town of Mansfield
Town Manager's Proposed
Budget for 2011/2012



Town Meeting - May 10, 2011

TOWN OF MANSFIELD, CONNECTICUT

Town Council

Elizabeth Paterson, Mayor
Antonia Moran, Deputy Mayor
Denise Keane
Peter Kochenburger
Meredith Lindsey
Christopher Paulhus
William Ryan
Carl Schaefer
Paul M. Shapiro

Matthew W. Hart
Town Manager

Cheryl A. Trahan
Director of Finance

Maria E. Capriola
Assistant to the Town Manager

**BUDGET REVIEW CALENDAR
FOR BUDGET YEAR 2011-12**

| <u>DATE</u> | <u>TIME</u> | <u>ITEM</u> |
|-------------|---------------|---|
| Mar. 23 | Wen 7:00 PM | Budget Presented to Town Council - Council Chambers - Beck Building - Introduction to the Budget & Review of Process - Major Cost Drivers - Policy changes & initiatives (Issue Papers) - Discussion questions |
| Mar. 24 | Thu 7:00 PM | Council Budget Workshop - Council Chambers - Beck Building - Continue March 23rd Agenda |
| Mar. 30 | Wed 6:30 PM | Council Budget Workshop - Council Chambers - Beck Building - Board of Education budget - General Fund Revenue Review - Programmatic Review (review narratives) = General Government/Town Wide (Including Contrib. To Area Agencies) = Public Safety = Community Services = Community Development = Public Works |
| Mar. 31 | Thu 7:00 PM | Public Information Session #1 on Mgr's budget - Council Chambers - Beck Building |
| Apr. 4 | Mon 6:30 PM | Council Budget Workshop - Question & Answer Session - Buchanan Auditorium - Mansfield Public Library - Operating Transfers to Other Funds = Parks & Recreation Fund = Debt Service Fund = Downtown Partnership - Internal Service Funds - Health Insurance, Worker's Compensation & Management Services = Health Insurance Fund = Worker's Compensation Fund = Management Services Fund - Other Agencies/Funds = Day Care Fund = Eastern Highlands Health District = Cemetery Fund/Long Term Investment Pool |
| Apr. 11 | Mon 7:30 PM | Public Hearing on Budget Council Chambers - Audrey P. Beck Municipal Building |
| Apr. 12 | Tue 6:30 PM | Council Budget Workshop - Council Chambers - Beck Building - Capital Improvement Program - Capital Nonrecurring Fund - Solid Waste Fund and Town Aid Road Fund - Sewer Funds |
| Apr. 14 | Thu 6:30 PM | Council Budget Workshop Board of Education discussion with Board (before Board's regular meeting) Council Chambers - Beck Building |
| Apr. 18- 22 | | School Break |
| Apr. 19 | Tue 6:30 PM | Adoption of Budget and Recommended Appropriations Community Room - Mansfield Community Center |
| Apr. 20 | Wen 6:30 PM | Adoption of Budget and Recommended (if necessary) Appropriations Council Chambers - Beck Building |
| Apr. 28 | Thu 7:00 PM | Public Information Session #2 Council Chambers - Beck Building |
| May 3 | Tue 6AM - 8PM | Region #19 Budget Referendum Held in the towns of Ashford, Mansfield and Willington |
| May 10 | Tue 7:00 PM | Annual Town Meeting Mansfield Middle School Auditorium |

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BUDGET MESSAGE

TOWN OF MANSFIELD
OFFICE OF THE TOWN MANAGER



Matthew W. Hart, Town Manager

AUDREY P. BECK BUILDING
FOUR SOUTH EAGLEVILLE ROAD
MANSFIELD, CT 06268-2599
(860) 429-3336
Fax: (860) 429-6863

March 23, 2011

Town Council
Town of Mansfield

Re: Fiscal Year 2011/12 Budget

Dear Town Council members:

As discussed at the Town Council's recent budget retreat, I have worked with the Town's management team to prepare a prudent spending plan that preserves current services and advances key Council policy goals and objectives, while controlling expenditures in light of declining revenues. Furthermore, we have structured the budget to maintain our efforts to restore fund balance in the general fund and to increase the general fund contribution to the capital improvement program over time. Both of these issues are key factors that impact the Town's financial position and operations.

With this brief introduction, I am recommending the following budgets for fiscal year 2011/12 for your review and consideration:

1. The proposed general fund budget for the Town of Mansfield totaling \$34,408,490 plus Mansfield's general fund contribution, estimated at \$9,924,230, to Regional School District 19 (Region 19). The town budget and the Region 19 contribution together total \$44,332,720, which would require a mill rate of 26.97 on all taxable property in Mansfield.
2. The proposed capital fund budget for fiscal year 2011/12 totaling \$2,603,000.
3. The proposed capital nonrecurring reserve fund (CNR) budget for fiscal year 2011/12 totaling \$1,055,000. Of that amount, \$750,000 is a transfer to the capital fund budget.

Revenue Outlook

The preliminary grand list has increased by \$7,206,760 or a modest 0.74 percent. This increase in the grand list is consistent with that experienced by other area communities.

Non-tax revenue is projected to decrease by \$426,300 or 2.3 percent. This is largely attributable to a decrease in intergovernmental revenue, interest income and various user fees. As we all know, Mansfield is extremely reliant upon state statutory formula grants, which comprise over 40 percent of general fund revenue. Governor Malloy appears sincere in his efforts to resolve the structural problems underlying the state deficit and has a proposed a budget that is cognizant of the importance of state aid to cities and towns. While the Governor's proposed budget does reduce intergovernmental revenue to Mansfield by \$219,720, the Governor has proposed new funding mechanisms to restore \$214,421 of this reduction. To be conservative, we have used the statutory grant estimates from Governor Malloy's budget but have not budgeted his new proposed revenue options. (The Town Council may choose to add

this revenue to its proposed budget if we learn later this spring that the General Assembly is favorably disposed toward the Governor's proposal.)

I should also point out that we have not included any additional revenue from the Storrs Center project within the general fund budget as we plan to deposit that revenue in a Storrs Center reserve fund to pay for project-related expenditures.

For the period from 2008/09 to FY 2011/12, we project that non-tax revenues will decline by \$2.1 million or 10.2 percent. This reduction is considerable for a Town our size and we should to take pride in the fact that during this timeframe we been able to preserve current services and continue major projects (e.g. Storrs Center, Four Corners water and wastewater project), with a measured increase in taxes.

Budget Objectives

As stated at the outset of this message, management has prepared a proposed budget that is designed to control expenditures and to maintain current services despite declining revenues. Under the Proposed FY 2011/12 Operating Budget, all of our core services – education, general government, community services, community development, public safety and public works - remain intact. There are no significant service improvements included as part of the proposed operating budget.

At the same time, the proposed operating budget and capital improvement program is designed to promote key policy goals and objectives. For example, the general fund and capital fund budgets maintain the Town's contribution to the Mansfield Downtown Partnership and the Storrs Center project. Also in the capital fund, management has proposed \$750,000 in bond funding to pay for continued engineering and permitting expenses related to the Four Corners water and wastewater project. Other examples of how the budget is structured to advance Council policy include the Town's continued commitment to community services (recreation, library and human services) and sustainability (part-time sustainability coordinator position), as well as code enforcement activities designed to promote quality of life and positive community-campus relations. (Please see the issue paper included in this budget document for more information regarding the status of Council goals and objectives.)

Furthermore, we have structured the budget to address two key structural issues that impact the Town's financial position and operations. The first is the need to restore fund balance. As our financial advisor and Moody's rating service have recently highlighted, the Town should increase the fund balance in the general fund to 10-15 percent of total expenditures. With the FY 2011/12 budget, management is proposing that the Town allocate \$250,000 as the second installment of a multi-year plan to reach the 10-percent threshold in our general fund fund balance account. This action is important in order to provide the Town with a sufficient reserve to meet unforeseen circumstances, which in turn is an important factor in maintaining a healthy bond rating. Moody's has recently affirmed Mansfield's Aa2 rating - a favorable rating for a community with our financial position and demographics. The better our bond rating, the lower our cost is to issue debt, which is an important factor for Mansfield and any local government.

The second structural issue that the proposed FY 2011/12 spending plan is designed to address is the need to the increase the general fund contribution to the capital improvement program. Staff estimates that the Town needs approximately \$1-2 million per year to purchase the equipment, labor and materials that we need to adequately maintain our facilities, roads and other infrastructure. In the relatively recent past, Mansfield received \$2-3 million per year in state Pequot/Mohegan grant monies, which funded the Town's capital improvement program. However, the grant award to Mansfield has declined considerably in recent years and it is unlikely that we will see a restoration of those funds without an adjustment to the grant formula. (With the state's fiscal crisis I do not see the legislature amending the formula in the near

future.) Consequently, with the decline in Pequot/Mohegan grant monies we are in a position where we need to increase our general fund contribution to capital over time and to judiciously issue debt to finance more costly projects that carry a longer term benefit to the community (e.g. large equipment, facility renovations). Management is proposing to do both for FY 2011/12.

We made a good start in the current fiscal year with a \$307,500 general fund contribution to capital and for FY 2011/12 management is proposing to increase that amount to \$525,000. In subsequent years, we propose to gradually increase this general fund contribution to the capital improvement program to approximately \$1-1.5 million per year. With the FY 2011/12 capital improvement plan, we are also recommending the issuance of bonds to fund equipment purchases, the North Eagleville walkway project and additional engineering expenses for the Four Corners water and sewer project. Even with the recent issuance of \$2.8 million in bonds, Mansfield's debt burden remains low and manageable. We see the judicious issuance of debt for projects with a longer term life as an important element of the Town's financing portfolio. . (Please see the issue papers that staff has prepared for more detail regarding capital funding and debt issuance.)

General Fund Budget

The recommended total general fund budget for the Town of Mansfield of \$34,408,490 represents an increase of \$706,435 or 2.1 percent over the current year as amended. When Mansfield's estimated contribution of \$9,924,230 to Region 19 is added to this figure, the total amount to be funded is \$44,332,720. Under this proposed budget, total spending would increase by \$706,435 or 1.6 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 include the operating budget for Town functions exclusive of PreK-12 education and a contribution to the debt service fund.

1. General government operations

The general government operations have increased by 5.5 percent or \$722,425 over the adopted budget. Some of the primary cost drivers leading to this increase include:

- An increase of \$217,500 to CNR to fund capital projects
- An increase of \$171,910 for contractual salaries and wages
- An increase of \$168,500 to the town's contribution to the Municipal Employee Retirement System (MERS)

As part of our multi-year strategy to control expenditures in light of declining non-tax revenues, management has kept expenditures flat for most non-essential line items. If we subtract the increased general fund contribution to capital and the increased assessment to MERS, general government expenditures have increased by \$336,425 or 2.6 percent. It is important to note that while the debt services fund and capital fund are budgeted under general government operations, both of these funds support the Mansfield Public Schools in addition to general government.

2. Mansfield Board of Education

The other major segment of the Town budget is the Mansfield Board of Education budget. The budget as submitted by the Superintendent of Schools and approved by the Board of Education has decreased by \$15,990 from \$20,588,160 to \$20,572,170, or by 0.1 percent. The Superintendent's budget is based on discussions with the Board of Education, and Town and Region 19 officials regarding revenues and expenditures, as well as a commitment to maintain reasonable and appropriate class sizes while addressing issues

related to slightly declining enrollment. The proposed budget seeks to maintain the current level of programming in a cost effective manner. From my perspective, Superintendent Baruzzi and the Mansfield Board of Education have done a tremendous job controlling expenditures, with no increase in the budget for the past two years as well as the coming fiscal year.

Region 19 Budget

The Region 19 Board of Education is presently reviewing the Superintendent's proposed budget. We are anticipating Mansfield's general fund proportionate share to total \$9,924,230, which is the same as Mansfield's contribution for the current year. As is the case with the Mansfield Public Schools, I would similarly commend Superintendent Silva and the Region 19 Board of Education for their efforts to control expenditures during the economic downturn, while protecting the integrity and quality of the region's educational program.

Neither the Town Manager nor the Mansfield Town Council has any legal authority to make any changes to the Region 19 Board of Education Budget. For this reason, we have traditionally excluded Mansfield's proportionate share of Region 19's budget from the resolutions adopting the Town's budget. Nonetheless, the Region 19's budget has a major impact on Town government, our tax rate and our citizens.

Capital Fund Budget and Capital and Nonrecurring Reserve (CNR) Fund

The proposed capital fund budget of \$2,603,000 is financed primarily from bonds (\$1,555,000) and the capital and nonrecurring reserve (CNR) fund (\$750,000). The proposed expenditures are detailed in the capital projects fund budget and financing plan; the majority of the proposed expenditures are for bond-funded infrastructure projects (e.g. Four Corners water and wastewater project, South Eagleville walkway project), as well as various equipment purchases and maintenance projects.

The proposed CNR Fund budget of \$1,055,000 is funded mainly by the Pequot/Mohegan grant (\$195,000), ambulance user fees (\$325,000) and the general fund (\$525,000). The proposed expenditures include: a transfer to the capital fund of \$750,000 to fund current year projects; a transfer to the management services fund of \$175,000; a transfer of \$84,000 to the compensated absences fund; a transfer to the Parks and Recreation Fund of \$50,000; and a transfer to the property revaluation fund of \$25,000.

Other Funds

- Staff has included in this budget information on the other major operating funds of the Town government. These include town road aid, internal service funds, enterprise funds, the daycare fund, the recreation program fund, the cemetery fund, the health district fund and the Mansfield Downtown Partnership budget. All of these funds either receive support from the tax base or support significant activities affecting the Town. I would highlight our ability to manage claims expenditures within the health insurance fund; during the past three plan (calendar) years we have averaged a 0.3% decrease in claims expenditures, which is far below industry trend. We have also been able to negotiate savings for disability and life insurance premiums. (These savings in employee benefits costs help to offset the impact of contractual and merit salary increases.) Furthermore, it is worthwhile to note that due to reductions in overhead and enhanced marketing activities to increase revenues, staff anticipates that the recreation program fund will end the year with a positive fund balance for the third year in row.

Impact on the Taxpayer

As stated above, the proposed FY 2011/12 budget would require a mill rate of 26.97 on all taxable property in Mansfield. This mill rate includes a proposed increase to fund balance of

\$250,000. Staff estimates that with the proposed FY 2011/12 budget, taxes for the median priced home in Mansfield would increase by 4.9 percent or \$212 per year.

The two recommendations that management has presented to address structural issues in the budget – the increase of \$250,000 for fund balance and the increase of \$217,500 for the capital improvement program - account for 0.48 of the proposed 1.26 mill rate increase necessary to fund this proposed budget.

As stated earlier, Governor Malloy has proposed new revenue options for cities and towns that would, if adopted by the legislature, reduce the amount that the Town would need to generate from property tax dollars. However, these new revenue options would require new state taxes or increases in existing state taxes.

Conclusion

As stated at the outset of this message, the proposed FY 2011/12 budget is designed to support current services and to advance key Council policy goals and objectives, while continuing to control expenditures in light of declining revenues. Furthermore, we have structured the budget to maintain our efforts to restore fund balance in the general fund and to increase the general fund contribution to the capital improvement program over time. I look forward to assisting the Town Council in its review of our recommended spending plan for the next fiscal year.

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

Sincerely,



Matthew W. Hart
Town Manager

**GENERAL FUND
MAJOR COST DRIVERS- FY 2011/12**

| Account and Description | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 | Increase/ Decrease | % Incr/(Decr) |
|---------------------------------------|-------------------------|--------------------------|---------------------------|----------------------------|---------------------------|-------------------------------|--------------------------|
| Trans Out-Capital Proj | 50,000 | 307,500 | 307,500 | 307,500 | 525,000 | 217,500 | 70.7% |
| Salaries and Wages | 5,638,014 | 5,767,530 | 5,832,480 | 5,855,540 | 6,004,390 | 171,910 | 2.9% |
| Benefits | 1,342,265 | 1,452,670 | 1,452,670 | 1,454,435 | 1,622,790 | 170,120 | 11.7% |
| Misc Expenses & Fees | 103,818 | 191,400 | 126,450 | 107,600 | 252,630 | 126,180 | 99.8% |
| Trans Out-Debt Serv Fd | 500,000 | 760,000 | 760,000 | 760,000 | 825,000 | 65,000 | 8.6% |
| Trans Out-Spec Rev Fund | 1,099,660 | 488,160 | 488,160 | 488,160 | 519,160 | 31,000 | 6.4% |
| Prof & Tech Services | 235,662 | 191,680 | 193,480 | 214,010 | 213,360 | 19,880 | 10.3% |
| Contrib to Area Agencies | 297,098 | 295,540 | 295,540 | 310,738 | 311,710 | 16,170 | 5.5% |
| Energy | 602,164 | 660,800 | 660,800 | 660,800 | 671,300 | 10,500 | 1.6% |
| Repairs/Maintenance | 97,192 | 98,350 | 98,350 | 114,178 | 104,200 | 5,850 | 5.9% |
| Purch Property Services | 91,996 | 93,040 | 93,040 | 99,444 | 97,180 | 4,140 | 4.4% |
| Equipment | 21,415 | 72,720 | 70,920 | 70,720 | 74,245 | 3,325 | 4.7% |
| Trans Out-Trust Agency | 50,000 | 50,000 | 50,000 | 50,000 | 52,500 | 2,500 | 5.0% |
| Office Supplies | 40,576 | 45,300 | 45,300 | 48,400 | 46,810 | 1,510 | 3.3% |
| Rolling Stock Supplies | 142,138 | 146,240 | 146,240 | 156,240 | 147,110 | 870 | 0.6% |
| Rentals | 525 | 530 | 530 | 530 | 530 | - | 0.0% |
| Insurance | 166,095 | 177,470 | 177,470 | 177,470 | 177,470 | - | 0.0% |
| Food Service Supplies | 2,058 | 2,900 | 2,900 | 2,900 | 2,900 | - | 0.0% |
| Land/Rd Maint Supplies | 16,828 | 21,600 | 21,600 | 21,600 | 21,600 | - | 0.0% |
| Building Supplies | 65,090 | 55,850 | 55,850 | 55,850 | 55,800 | (50) | (0.09%) |
| Instructional Supplies | 3,876 | 4,100 | 4,100 | 3,900 | 3,900 | (200) | (4.88%) |
| School/Library Books | 97,959 | 107,625 | 107,625 | 107,030 | 107,065 | (560) | (0.52%) |
| Other Supplies | 26,185 | 21,450 | 21,450 | 19,350 | 20,400 | (1,050) | (4.90%) |
| Other Purch Services | 1,046,214 | 1,136,760 | 1,136,760 | 1,144,177 | 1,121,830 | (14,930) | (1.31%) |
| Medical Ben. | 1,078,118 | 964,680 | 964,680 | 927,360 | 857,440 | (107,240) | (11.12%) |
| _Total_111 General Fund - Town | 12,814,946 | 13,113,895 | 13,113,895 | 13,157,932 | 13,836,320 | 722,425 | 5.5% |

ISSUE PAPERS

Issue Paper – Town Council Goals

On July 27, 2009 the Town Council formally adopted the Mansfield 2020 vision and nine supporting vision points as presented in ***Mansfield 2020: A Unified Vision***. Town staff developed a tenth vision point entitled “Town Government” to help guide the administrative functions of the organization.

On January 25, 2010 the Town Council adopted a set of goals and objectives for their two-year Council term expiring on November 8, 2011. The goals and objectives are connected to the Mansfield 2020 vision points. These goals and objectives are as follows:

1 Goal: Embrace sustainability

Objective: Use as a principle in decision making

Objective: Continue open space acquisition and preservation

Objective: Seek out and respond to other economic opportunities

Mansfield 2020 Vision Point: Sustainability and Planning, Historical and Rural Character

Update: A number of energy efficiency projects have been conducted at Town facilities, as detailed in the issue paper and the Facilities Management narrative page of this budget document. Numerous open space parcels have been acquired during this Council term such as the Moss Sanctuary and Dorwart properties. The Town’s Sustainability Committee continues to meet, and with the assistance of UConn students, is calculating the Town’s carbon footprint. In addition, staff has made substantial progress on the Storrs Center and Four Corners water/wastewater projects, and has begun to develop a more comprehensive economic development program for the Town.

2 Goal: Make progress on the physical components of the Mansfield Downtown Partnership "Storrs Center" project

Objective: Negotiate a development agreement between the Town and the developer, Leyland Alliance

Objective: Begin demolition of buildings to be retired

Objective: Break ground on new building(s) prior to the end of the Council term

Objective: Provide Council support to MDP to accomplish the stated objectives

Mansfield 2020 Vision Point: Sustainability and Planning

Update: As authorized by Council, in February 2011 the Town Manager executed the development agreement between the Town and the developer parties. Significant progress has been made on both permitting and design work for the buildings, road improvements and the intermodal center/parking garage. Construction on Phase 1A buildings and infrastructure improvements to Storrs Road is expected to begin summer of 2011. Three Council members and the Town Manager continue to serve on the Partnership’s Board of Directors.

3 Goal: Make a decision on the school renovation project that protects the quality of our educational system

Objective: Provide public forums and opportunities for public input on the school renovation project

Objective: Send project and funding request to referendum prior to the end of 2010

Mansfield 2020 Vision Point: K-12 Education and Early Childhood Development

Update: Council hosted a number of special workshops throughout Fiscal Year 2010/2011 to discuss and analyze renovation and/or construction options for our elementary school needs. In March 2011, Council decided not to send the Board of Education's recommendation for the "two school" option to the voters at referendum. Further discussion is expected on the topic.

- 4 Goal: Maintain core services despite declining revenues
Objective: Define core services
Objective: Avoid major layoffs
Objective: Develop creative solutions to maintain or enhance services while minimizing mill rate increases
Objective: Research opportunities for revenue diversification
Objective: Explore opportunities for providing services regionally
Mansfield 2020 Vision Point: Government, Regionalism

Update: Core services have been maintained during this difficult economic climate. Although the ability to diversify the revenue base is extremely limited by state statute, Council has reviewed (and in some instances adopted) opportunities for implementing fees for service through ordinances. Mansfield and the Town of Windham have met to discuss opportunities for sharing services in a number of areas such as public works and parks and recreation. UConn MPA Program students are currently assisting the two towns by conducting an in-depth study to determine potential opportunities for sharing or providing services together. Mansfield continues to be an active member of the Windham Regional Council of Governments and the Eastern Highlands Health District; a number of regionalism opportunities have been explored through these groups during the Council term.

- 5 Goal: Improve quality of life for residents of neighborhoods close to the UCONN campus
Objective: Develop and implement additional ordinances and other measures to reduce blight and protect quality of life in affected neighborhoods
Objective: Research and develop additional ordinances and programs to combat negative off-campus student behavior
Objective: Conduct study to evaluate present and future police services
Mansfield 2020 Vision Points: Housing; Public Safety; Town/University Relations

Update: In 2010 the Council adopted a residential parking ordinance for rental properties; implementation of the ordinance has begun. Draft ordinances to regulate certain large gatherings and nuisance houses are under review. Public Works and the Mansfield Community Campus Partnership developed and implemented a pilot blight reduction program along the Hunting Lodge Road area; to date efforts have been a success. Lastly, the police services study is underway. Results of the study are expected to be presented to Council in late spring 2011.

- 6 Goal: Improve the tradition of open and transparent government
Objective: Develop additional mediums for the exchange of ideas between citizens and their government
Objective: Complete review and adoption of Council Rules of Procedure
Mansfield 2020 Vision Point: Government

Update: In November 2010, Council adopted a policy on open and transparent government, following a similar policy adopted by the Mansfield Board of Education. The Town's official website, www.mansfieldct.gov, received a major overhaul in 2010; the website is more user-friendly and has improved search function capabilities. The Council media project was completed in January 2010 and Council meetings are now broadcast live as well as re-aired multiple times during the week on the Town's government access channel.

7 Goal: Improve active recreation facilities for youth

Objective: Support Region 19 in the improvement of its athletic facilities

Objective: Improve Town owned active recreation facilities such as athletic fields and playgrounds

Mansfield 2020 Vision Point: Recreation, Health and Wellness

Update: In 2010 voters approved to provide funding for improvements to the Region 19 track and primary athletic field; Construction for the project is expected to begin in Spring 2011. The Southeast concession and restroom facility project has been completed. Fencing improvements and infield improvements are being coordinated between the Town and the Mansfield Little League. Construction on an additional soccer field is also complete at Lions Club Park. The Town's newest park, River Park, is now being actively used as a multipurpose field on an as-needed basis for overflow field use.

8 Goal: Remediate environmental issues

Objective: Complete project design and financing plan options for water and sewer infrastructure to the Four Corners area

Mansfield 2020 Vision Point: Sustainability and Planning

Update: \$330,000 in bond funds were approved in the Town's 2010-11 capital budget to begin the permitting and design of the sewer and water systems and to study the options for obtaining water for the area. A draft report of the water source study for the Four Corners Area was submitted in January 2011. One-two years (and additional funding) will be needed to complete all of the design and permitting work. Several updates on the progress of the work of the Four Corners Water and Wastewater Advisory Committee have been provided to the Council during its term. Work is planned to continue into the 2011-12 and 2012-13 fiscal years.

9 Goal: Continue to support and improve senior services

Objective: Explore increased transportation opportunities

Objective: Investigate expansion of the wellness center

Mansfield 2020 Vision Point: Senior Services

Update: Council has made two service improvements to senior services during its term: 1) reinstated seven hours a week to the senior services social worker position for a total of 28 hours per week; and, 2) at the Council's direction, staff developed and implemented a volunteer transportation program for seniors. Staff continues to serve as a liaison to Masonicare, the Council's preferred developer of an independent/assisted living project. Masonicare has completed its market feasibility study and assessment of its desired site for the facility.

ISSUE PAPER – STAFFING CHANGES FY 2011/2012

A summary of staffing changes for FY 2011/2012 is as follows:

Building and Housing Inspection

- The Code Enforcement Officer position is budgeted to increase from 22 hours per week to 35 hours per week. This position conducts both building and housing inspection services. The Storrs Center Project will require a tremendous amount of staff time and additional staff hours will be required to support the workload associated with the project. The project will require plan reviews, meetings, inspection and documentation on a vast scale. Permit and other fees associated with the project will offset the costs associated with the increased hours.

Finance

- An upgrade to a windows based financial software system, along with implementing decentralized data entry for purchasing, has captured efficiencies for the Accounting and Disbursements Division of Finance. As a result, one full-time finance clerk position was not filled when a recent retirement occurred. The position did provide assistance to the Revenue Collection Office and a student is temporarily working up to 15 hours per week. The projected net savings (salary and benefits) to the General Fund from not filling the full-time position in the Finance Department and filling a permanent part-time position in the Revenue Collection Office is \$38,430.

Fire and Emergency Services

- The Deputy Fire Marshal/Emergency Management Director position is budgeted to increase from 15 hours per week to 35 hours per week. This position conducts fire marshal and emergency management services. The Storrs Center Project will require a tremendous amount of staff time and additional staff hours will be required to support the workload associated with the project. The project will require plan reviews, meetings, inspection and documentation on a vast scale. Permit and other fees associated with the project will offset the costs associated with the increased hours.

Library

- Due to the retirement of a long-serving staff member, the Library may make changes to part-time and substitute staffing hours. Changes are not expected to have a negative impact on the budget financially nor have an impact on service delivery; in fact, some minimal savings may be achieved through the changes.

Parks and Recreation/Municipal Management

- The Parks Coordinator position is budgeted to increase from 20 hours per week to 25 hours per week. This position works with our Town's parks and open space programs and provides assistance to a number of advisory committees such as the Open Space Committee, Agriculture Committee, Conservation Commission and Parks Committee. The increase in hours will assist with better managing existing workload as well as aiding in the Town sustainability efforts. The estimated cost of this service improvement is \$10,260 (salary and benefits) and will come from the General Fund.

ISSUE PAPER

FUND BALANCE

This year's ending Fund Balance is estimated at \$1,883,328 and represents 4.25 percent of the proposed FY 2011/12 General Fund Operating Budget. This is consistent with last year but we are short of the Town's policy goal of retaining a minimum of five percent of the operating budget in Fund Balance. We are also below the ten to fifteen percent recommended by the rating agencies.

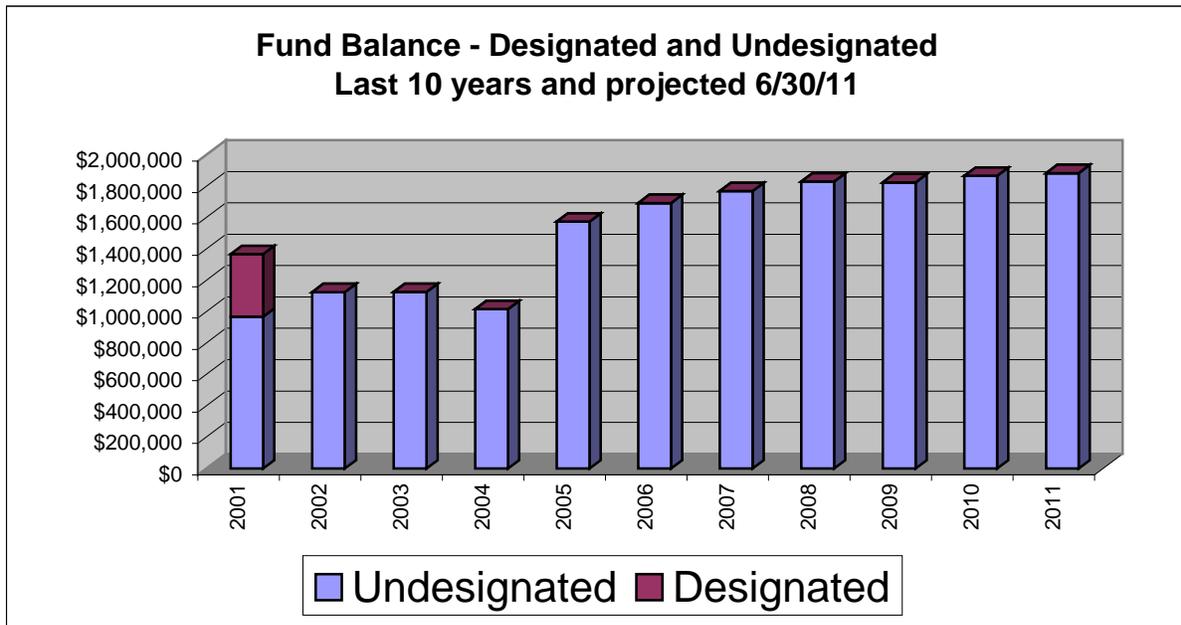
The proposed FY 2011/12 Budget recommends increasing Fund Balance by \$250,000 to \$2,133,328. While maintaining Fund Balance is difficult in troubled financial times, the case for preserving a healthy Fund Balance as recommended by the rating agencies is clearly in the Town's best interest.

Several 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 and could result in a negative outlook from Moody's Investor Service.

We further recommend that the Council begin to increase fund balance gradually each fiscal year until we reach the recommended level of fund balance by the rating agencies. We should look to amend our Financial Management Goals to reflect this desired level of fund balance.

Recap:

| | Actual Legal Fund Balance <u>6/30/2009</u> | Actual Legal Fund Balance <u>6/30/2010</u> | Estimated Fund Balance <u>6/30/2011</u> | Projected Fund Balance <u>6/30/2012</u> |
|--------------|--|--|---|---|
| Designated | \$ | \$ | \$ | \$ |
| Undesignated | <u>1,824,737</u> | <u>1,865,928</u> | <u>1,883,328</u> | <u>2,133,328</u> |
| Total | <u>\$ 1,824,737</u> | <u>\$ 1,865,928</u> | <u>\$ 1,883,328</u> | <u>\$ 2,133,328</u> |



ISSUE PAPER

CAPITAL EXPENDITURES AND DEBT

On the average, the Town needs a minimum \$1,000,000 a year to stay even with its capital needs, primarily public safety and public works. That amount does not include the desires of our community to make significant renovations to existing facilities or to construct new infrastructure. For many years this need was met by the Pequot/Mohegan grant funds. Beginning in 2003 those funds began to decline and now only provide a fraction of the amount needed to finance our capital improvement program (CIP).

The Capital Fund Budget for 2011/12 proposes a 10-15 year bond issue for miscellaneous equipment and improvements with a life cycle of over 10 years. Also included for bonding is an additional \$750,000 for engineering, design and permitting expenses related to the Four Corners water and wastewater project. Management has not proposed any additional lease purchase financing for FY 2011/12.

The Proposed FY 2011/12 General Fund budget recommends increasing the General Fund contribution to capital improvements from \$307,500 to \$525,000. Further, the Five-Year Forecast recommends increasing the General Fund contribution to capital improvements by \$125,000 a year. The Five Year Capital Improvement Plan has also been included in the budget. While this plan includes what management considers "essential" to maintaining our equipment, infrastructure and community services, many needs have been pushed out to future years until the cash to capital program can be increased to sufficiently fund these projects. Some items have been removed from the plan because of funding constraints. Those items that have been pushed back to future years or deleted from the plan entirely include the following:

- Community Services
 - Community Center facility improvements
 - Lions Memorial Park improvements
 - Park buildings/enhancements
 - Southeast Park improvements
 - Rainwater harvesting project
 - Ultraviolet Sanitation System
- Public Safety
 - Replace vehicle - 79 MF
 - Fire Station facility improvements
- Facilities Management
 - Library facility repairs
 - Energy management system
 - Improved security at Town Hall
 - Replace vehicle – 80 MF
- Public Works
 - Replace pickup truck
 - Power paving box and trailer

ISSUE PAPER

ENERGY CONSERVATION

The Town has engaged in a number of energy projects during the past several years. The most significant are:

1. The conversion of the Mansfield Middle School from electric heat to natural gas.
2. The installation of free solar panels on four municipal buildings.
3. Leveraging the \$97,040 OPM Municipal Energy Efficiency & Conservation Block Grant to accomplish the following:
 - a. Install a new energy management system for better temperature control and energy management for seven town buildings.
 - b. Replace the old heating system in the Maintenance Shop with a new energy efficient system.
 - c. Replace 7,000 T-8 fluorescent bulbs to more efficient super T-8 fluorescent bulbs.
4. The installation of the gas-fired cogeneration system and photovoltaic panels at the Mansfield Community Center.
5. Under contract with Siemen's Corporation, the installation of energy efficient facility improvements in all school and town buildings.
6. The installation of retractable covers over both Community Center pools, to provide savings in water and energy costs.

The chart on the following page provides a summary of energy costs over the past four years. FY 2010/11 data consists of our energy usage through the end of February 2011. While energy costs per unit of measure increased from 2006/07 to 2009/10, we actually reduced our overall costs. In particular, the average cost per KWH of electricity went increased by 49% from \$0.136 to \$0.203, while our total electricity cost decreased slightly from \$593,806.75 to \$591,699.40.

**Town of Mansfield/Board of Education
Energy Usage Combined Recap
As of March 15, 2011**

Electricity Usage

| Building | FY 2006/2007 | | FY 2007/2008 | | FY 2008/2009 | | FY 2009/10 | | FY 2010/11 | |
|---------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|
| | KWH | COST |
| Town Buildings | 1679632 | \$ 213,705.85 | 1616942 | \$ 218,607.28 | 1461853 | \$ 250,065.17 | 1261198 | \$ 255,851.99 | 784838 | \$ 150,868.83 |
| AVG KWH | | \$ 0.127 | | \$ 0.135 | | \$ 0.171 | | \$ 0.203 | | \$ 0.192 |
| Education Buildings | 2695555 | \$ 380,100.90 | 2677475 | \$ 350,121.24 | 2477686 | \$ 448,430.78 | 1761253 | \$ 335,847.41 | 964014 | \$ 198,340.15 |
| AVG KWH | | \$ 0.141 | | \$ 0.131 | | \$ 0.181 | | \$ 0.191 | | \$ 0.206 |
| Total | 4375187 | \$ 593,806.75 | 4294417 | \$ 568,728.52 | 3939539 | \$ 698,495.95 | 3022451 | \$ 591,699.40 | 1748852 | \$ 349,208.98 |
| AVG KWH | | \$ 0.136 | | \$ 0.132 | | \$ 0.171 | | \$ 0.203 | | \$ 0.200 |

Fuel Oil

| Building | FY 2006/2007 | | FY 2007/2008 | | FY 2008/2009 | | FY 2009/10 | | FY 2010/11 | |
|---------------------|---------------|----------------------|----------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|
| | Gals | COST | Gals | COST | Gals | COST | Gals | COST | Gals | COST |
| Town Buildings | 48258.3 | \$ 95,631.72 | 24082.4 | \$ 51,858.75 | 42920 | \$ 109,164.39 | 30806 | \$ 73,312.30 | 20288 | \$ 47,402.91 |
| AVG GALS | | \$ 1.982 | | \$ 2.153 | | \$ 2.543 | | \$ 2.380 | | \$ 2.337 |
| Education Buildings | 58223.7 | \$ 115,265.48 | 36244.9 | \$ 76,049.06 | 47046 | \$ 119,656.76 | 34860 | \$ 81,887.45 | 34418 | \$ 79,419.04 |
| AVG GALS | | \$ 1.980 | | \$ 2.098 | | \$ 2.543 | | \$ 2.349 | | \$ 2.307 |
| Total | 106482 | \$ 210,897.20 | 60327.3 | \$ 127,907.81 | 89966 | \$ 228,821.15 | 65666 | \$ 155,199.75 | 54706 | \$ 126,821.95 |
| AVG GALS | | \$ 1.981 | | \$ 2.120 | | \$ 2.543 | | \$ 2.363 | | \$ 2.318 |

Natural Gas

| Building | FY 2006/2007 | | FY 2007/2008 | | FY 2008/2009 | | FY 2009/10 | | FY 2010/11 | |
|---------------------|--------------|----------------------|---------------|----------------------|--------------|------------------------|---------------|----------------------|--------------|----------------------|
| | Gals | COST | Gals | COST | Gals | COST | Gals | COST | Gals | COST |
| Town Buildings | 69659 | \$ 91,967.34 | 68633 | \$ 100,037.52 | 64438 | \$ 88,447.31 | 69623 | \$ 109,481.56 | 32413 | \$ 41,703.03 |
| AVG CCF | | \$ 1.320 | | \$ 1.458 | | \$ 1.373 | | \$ 1.572 | | \$ 1.287 |
| Education Buildings | 24314 | \$ 36,336.98 | 40251 | \$ 53,004.65 | 30863 | \$ 47,002.52 | 52323 | \$ 70,743.83 | 51414 | \$ 47,526.41 |
| AVG CCF | | \$ 1.494 | | \$ 1.317 | | \$ 1.523 | | \$ 1.352 | | \$ 0.924 |
| Total | 93973 | \$ 128,304.32 | 108884 | \$ 153,042.17 | 95301 | \$ 135,449.83 | 121946 | \$ 180,225.39 | 83827 | \$ 89,229.44 |
| AVG CCF | | \$ 1.365 | | \$ 1.406 | | \$ 1.421 | | \$ 1.478 | | \$ 1.064 |
| GRAND TOTAL | | \$ 933,008.27 | | \$ 849,678.50 | | \$ 1,062,766.93 | | \$ 927,124.54 | | \$ 565,260.37 |

ISSUE PAPER

STORRS CENTER RESERVE FUND

This Spring, 2011 we will begin receiving permitting fees for the Storrs Center development project for fire, planning and zoning, construction inspection, and tenant improvements. Total anticipated revenue is \$758,625. As discussed last Fall, we are recommending that these funds be set up as a reserve to cover marginal costs, school costs, public infrastructure improvements, and the tax abatement associated with this project. This budget reflects increased staffing needed during the construction period. These costs (\$65,700) have been offset by a reduction line item to charge them to the reserve account. Therefore, the net impact on the General Fund is zero.

In the coming weeks, we will submit a Capital Improvement Program budget amendment for FY 2010/11 to set up the reserve account and appropriate the permitting fees for the project to the Town Council for its adoption.

ISSUE PAPER

CAPITAL AND NONRECURRING FUND

The State's adopted budget for 2010/11 included \$382,670 for Mansfield from the Pequot/Mohegan grant. This grant was subsequently decreased to \$193,910, which has created an \$188,760 shortfall in the current year budget for the Capital and Nonrecurring Fund (CNR). Fortunately, we believe we can compensate for this decrease with projected ambulance service fees in excess of budget.

The Proposed FY 2011/12 CNR Fund Budget projects revenues from the State based on the Governor's proposed budget, including a Pequot/Mohegan grant payment to Mansfield of \$195,033. We will monitor the budget process at the State carefully over the next few weeks and months to determine if adjustments will need to be made.

The dilemma the Town faces is clear, but no less daunting – our funding from the Pequot/Mohegan grant has been drastically cut from a high of \$3,075,000 in 2001/02 to a low of \$193,910 in fiscal year 2010/11. This represents a reduction of nearly 94 percent. In order to continue to properly fund those capital projects that are ongoing and should be funded by “cash to capital,” we offer the following:

1. Use the General Fund to support a number of current contributions from the CNR Fund to Other Funds, as these contributions do not meet our definition of “one time” or capital items. These contributions include:
 - Debt Service Sinking Fund - The contribution to the Debt Service Fund made good financial sense when the Town was receiving adequate funding from the Pequot grant. The final subsidy from the CNR Fund was made in the current fiscal year. The FY 2011/12 Budget does not propose a transfer from the CNR Fund to the Debt Service Fund.
 - Recreation (260) Fund - We have shown a gradually decreasing subsidy to the Parks and Recreation Fund. The subsidy has all been moved to the General Fund with the exception of the \$50,000 subsidy for the Teen Center and Bicentennial Pond, which we plan to include in the General Fund budget in 2012/13.
 - The Compensated Absences Fund - The final payment to cover the one time payment for the elimination of accrued sick time liability is projected for FY 2013/14.
 - The Revaluation Fund – This fund requires a contribution of approximately \$25,000 per year.
2. This budget proposes an additional \$1,555,000 in bonding for fiscal year 2011/12. No additional lease purchase funding is proposed at this time.
3. Our efforts to get the Pequot/Mohegan grant formula modified and our pursuit of the inclusion of Natchaug Hospital under the state's Private Colleges and Hospital's payment in lieu of taxes (PILOT) program have not proven successful. We will continue to discuss this issue with our state legislators.
4. Finally, we will need to be diligent in deciding which projects have the highest priority and will receive our approval for funding. Not all projects have equal merit.

ISSUE PAPER

NON-TAX REVENUES

We have had many discussions regarding the decrease in the Pequot/Mohegan Grant. Of equal significance, however, is the decrease in other General Fund non-tax revenues. Below is a summary of the significant losses in non-tax revenues from 2008/09 through projected 2011/12. In a three year period, budgeted non-tax revenues have declined by over \$2.0 million, which is the equivalent of approximately 2.1 mills in the tax rate.

This has made our goals of increasing fund balance and using General Fund monies to compensate for the loss in the Pequot/Mohegan Grant even more challenging. However, both of these goals are necessary for fiscal stability and for growing capital needs. The proposed FY 2011/12 budget recommends an increase of \$250,000 for fund balance and an increase of \$217,500 for the capital improvement program. Due to the projected continued decline in non-tax revenues, this will result in a proposed tax increase. These two increases account for 0.48 of the proposed 1.26 mill rate increase projected to be needed to fund this proposed budget.

| | 2009 Budget | 2010 Budget | 2011 Budget | 2012 Budget | 2009 to 2012 Reduction |
|-----------------------------|----------------|----------------|----------------|----------------|---------------------------|
| Conveyance Tax | 150,000 | 150,000 | 125,000 | 115,000 | (35,000) |
| Building Permits | 210,000 | 175,000 | 204,000 | 160,000 | (50,000) |
| School Transportation Grant | 283,060 | 238,900 | 199,930 | 121,400 | (161,660) |
| PILOT - State Property | 8,368,470 | 7,992,420 | 7,224,400 | 7,056,130 | (1,312,340) |
| Telecom Services Payment | 100,000 | 100,000 | 95,000 | 55,000 | (45,000) |
| Interest Income | 550,000 | 140,000 | 80,000 | 25,000 | (525,000) |
| Total | 9,661,530 | 8,796,320 | 7,928,330 | 7,532,530 | (2,129,000) |

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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 2011/12 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 to add 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, 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 portion of the budget document is organized by the major functions of government (General Government, Public Works, Public Safety, etc.) and within functions by activities or programs (Legislative, Municipal Management, etc.). Within each program, information is provided on specific objects of expenditure (salaries, supplies, services, etc.) for the expenditure budget and specific sources of revenue for the revenue budget.

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

Town Departmental Activities

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

The Capital Program

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

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

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

The Budget Resolutions

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

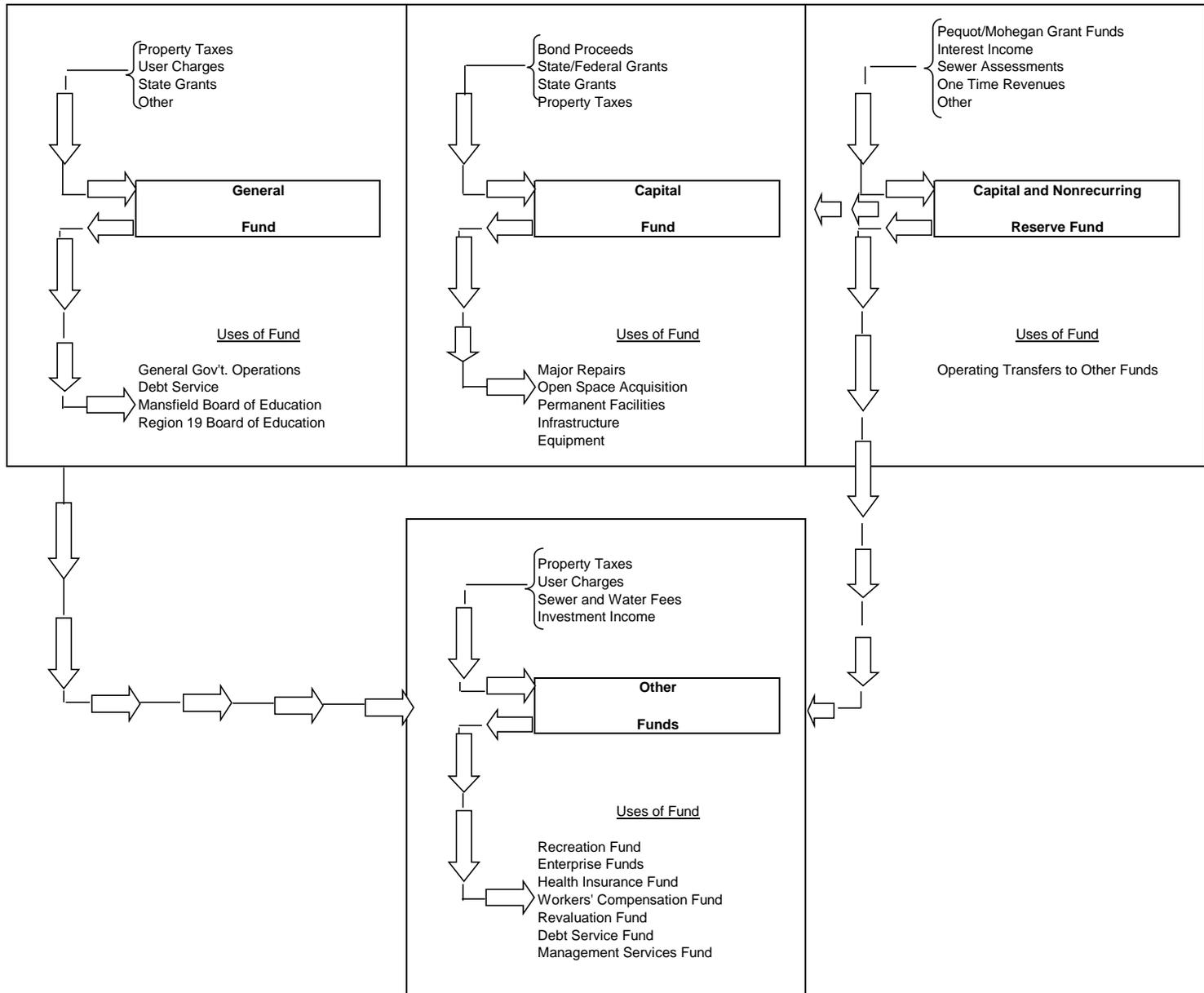
Other Operating Funds

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

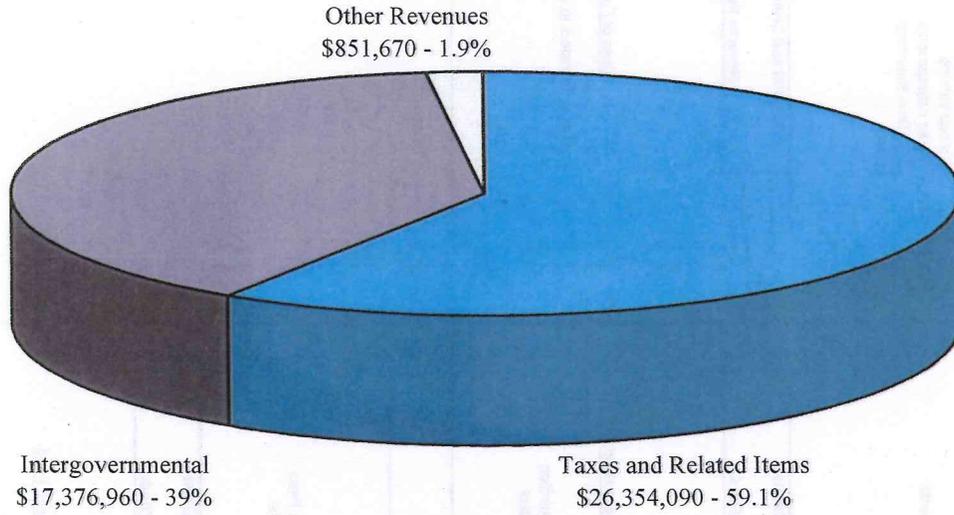
Supplementary Data

This section of the budget provides important background information for the reader, including budget policies, departmental mission statements, and the five-year budget forecast.

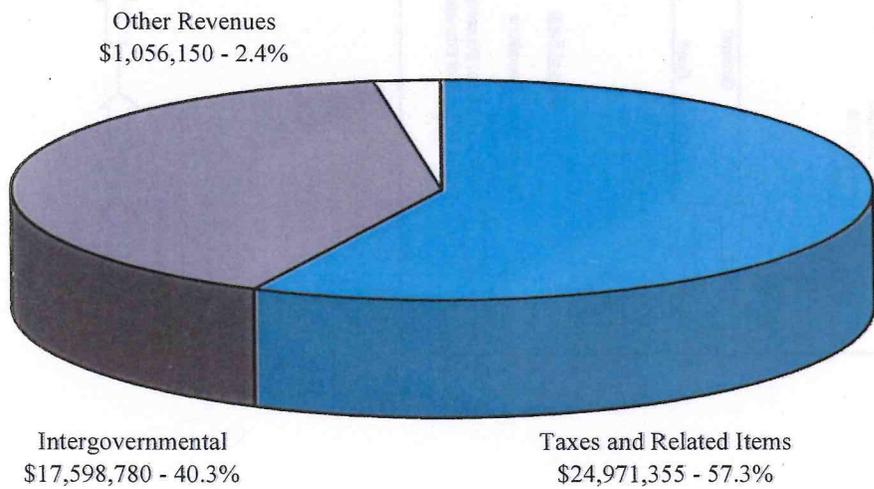
TOWN OF MANSFIELD
 FUND STRUCTURE
 FOR LEGALLY ADOPTED BUDGETS



**Town of Mansfield
General Fund
Proposed Budget - 2011/12
Revenues**



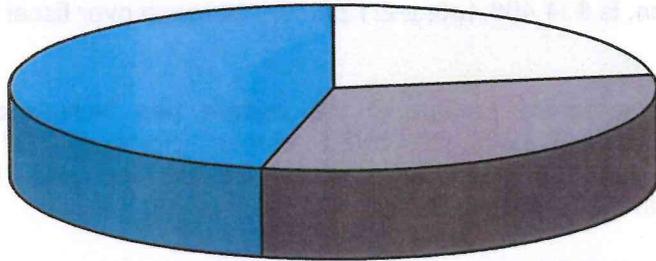
**Town of Mansfield
General Fund
Budget as Amended-2010/11
Revenues**



Town of Mansfield General Fund Proposed Budget - 2011/12 Expenditures

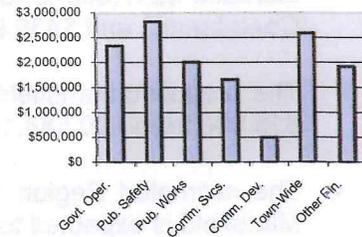
Mansfield BOE
\$20,572,170 - 46.4%

Reg. 19 Contributions
\$9,924,230 - 22.4%



General Government
\$13,836,320 - 31.2%

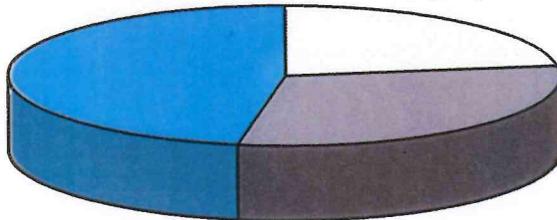
**General Government
Expenditures by Major
Category**



Town of Mansfield General Fund Budget As Amended - 2010/11 Expenditures

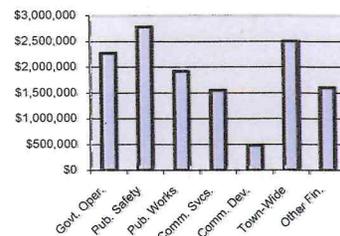
Mansfield BOE
\$20,588,160 - 47.2%

Reg. 19 Contributions
\$9,924,230 - 22.7%



General Government
\$13,113,895 - 30.1%

**General Government
Expenditures by Major Category**



TOWN OF MANSFIELD
BUDGET IN BRIEF
BUDGET HIGHLIGHTS
2011/12

- The proposed Town of Mansfield budget for fiscal year 2011/12, including the Mansfield Board of Education, is \$34,408,490, a 2.1 percent increase over fiscal year 2010/11.
- The proposed General Government portion of the budget has increased by \$722,425, from \$13,113,895 to \$13,836,320, a 5.5 percent increase. Of this increase \$217,500 is for an increase for Capital projects, \$65,000 increase in Debt Contribution, and \$439,925 in the Operating Budget,
- The proposed Mansfield Board of Education portion of the budget has decreased by \$15,990 from \$20,588,160 to \$20,572,170.
- The estimated Region 19 Board of Education proportionate share for the Town of Mansfield is expected to remain the same at \$9,924,230.
- The total tax rate needed to fund both the Town of Mansfield budget and the Region 19 budget (Mansfield's General Fund share) is 26.97 mills. The mill rate increase by 1.26 mills.
- The taxable Grand List has increased by .74 percent, from \$968,670,393 to \$975,877,153.
- The combined budget for the Town General Government, Mansfield Board of Education and Contribution to Region 19 is up by 1.6 percent.

TOWN OF MANSFIELD
BUDGET IN BRIEF
EXPENDITURE BUDGET SUMMARY

| TOWN: | <u>10/11 Adopted as Amended</u> | <u>11/12 Proposed</u> | <u>Increase/Decrease Amount</u> | <u>Percentage</u> |
|--------------------------|---|---------------------------|-------------------------------------|-------------------|
| General Government: | | | | |
| Operating Budget | \$ 12,046,395 | \$ 12,486,320 | \$ 439,925 | 3.7% |
| Capital Contribution | 307,500 | 525,000 | 217,500 | 70.7% |
| Debt Contribution - Town | <u>760,000</u> | <u>825,000</u> | <u>65,000</u> | 8.6% |
| Total | 13,113,895 | 13,836,320 | 722,425 | 5.5% |
| Mansfield Board of Ed. | <u>20,588,160</u> | <u>20,572,170</u> | <u>(15,990)</u> | (0.1%) |
| Total Town of Mansfield | <u>\$ 33,702,055</u> | <u>\$ 34,408,490</u> | <u>\$ 706,435</u> | 2.1% |

| RECAP: | <u>10/11 Adopted as Amended</u> | <u>11/12 Proposed</u> | <u>Increase/Decrease Amount</u> | <u>Percentage</u> |
|----------------------------------|---|---------------------------|-------------------------------------|-------------------|
| General Fund Contribution - R-19 | \$ 9,924,230 | \$ 9,924,230 | \$ - | 0.0% |
| Net Town Expenditures | <u>33,702,055</u> | <u>34,408,490</u> | <u>706,435</u> | 2.1% |
| Total Commitments | <u>\$ 43,626,285</u> | <u>\$ 44,332,720</u> | <u>\$ 706,435</u> | 1.6% |

TOWN OF MANSFIELD
BUDGET IN BRIEF
SUMMARY OF REVENUES
AND EXPENDITURES

2011/12 over 2010/11

| | Budget As Amended 10/11 | Proposed Budget 11/12 | Change | Percent Change |
|------------------------------|-------------------------------|-----------------------------|-------------------|-------------------|
| <u>Revenues:</u> | | | | |
| Taxes and Related Items | \$ 24,971,355 | \$ 26,354,090 | \$ 1,382,735 | 5.5% |
| Intergovernmental | 17,598,780 | 17,376,960 | (221,820) | (1.3%) |
| Other Revenues | 1,056,150 | 851,670 | (204,480) | (19.4%) |
| Total Revenues | <u>\$ 43,626,285</u> | <u>\$ 44,582,720</u> | <u>\$ 956,435</u> | 2.2% |
| <u>Expenditures:</u> | | | | |
| Government Operations | \$ 2,275,205 | \$ 2,338,680 | \$ 63,475 | 2.8% |
| Public Safety | 2,771,670 | 2,823,920 | 52,250 | 1.9% |
| Public Works | 1,960,040 | 2,009,690 | 49,650 | 2.5% |
| Community Services | 1,568,390 | 1,662,215 | 93,825 | 6.0% |
| Community Development | 497,020 | 493,375 | (3,645) | (0.7%) |
| Mansfield Board of Education | 20,588,160 | 20,572,170 | (15,990) | (0.1%) |
| Town-Wide Expenditures | 2,435,910 | 2,586,780 | 150,870 | 6.2% |
| Other Financing Uses | 1,605,660 | 1,921,660 | 316,000 | 19.7% |
| Total Town of Mansfield | <u>\$ 33,702,055</u> | <u>\$ 34,408,490</u> | <u>\$ 706,435</u> | 2.1% |
| Contributions to Region 19 | 9,924,230 | 9,924,230 | - | 0.0% |
| Total General Fund | <u>43,626,285</u> | <u>44,332,720</u> | 706,435 | 1.6% |
| Net Increase to Fund Balance | <u>\$ -</u> | <u>\$ 250,000</u> | <u>\$ 250,000</u> | |

TOWN OF MANSFIELD
 BUDGET IN BRIEF
 SIGNIFICANT FEATURES - REVENUES
 CHANGE IN COMPOSITION OF GENERAL FUND REVENUES

| | Received 09/10 | Adjusted Budget 10/11 | % of Total | Proposed 11/12 | % of Total |
|----------------------------|----------------------|-----------------------------|---------------|----------------------|---------------|
| Taxes and Related Items | \$ 23,926,633 | \$ 24,971,355 | 57.2% | \$ 26,354,090 | 59.1% |
| Licenses and Permits | 387,120 | 459,370 | 1.1% | 405,370 | 0.9% |
| Federal Support | 8,073 | 1,850 | 0.0% | 1,850 | 0.0% |
| State Support - Education | 8,754,119 | 10,270,610 | 23.5% | 10,192,080 | 22.9% |
| State Support - Gen. Govt. | 8,174,011 | 7,326,320 | 16.8% | 7,183,030 | 16.1% |
| Charges for Services | 381,211 | 387,030 | 0.9% | 325,000 | 0.7% |
| Fines & Forfeitures | 28,304 | 24,640 | 0.1% | 31,190 | 0.1% |
| Miscellaneous | 121,939 | 182,610 | 0.4% | 87,610 | 0.2% |
| Operating Transfers In | 2,500 | 2,500 | 0.0% | 2,500 | 0.0% |
| | <u>\$ 41,783,910</u> | <u>\$ 43,626,285</u> | 100.0% | <u>\$ 44,582,720</u> | 100.0% |

TOWN OF MANSFIELD
BUDGET IN BRIEF
SIGNIFICANT FEATURES
EXPENDITURES

| | Amended Budget <u>2010/11</u> | Proposed <u>2011/12</u> | Increase or <u>(Decrease)</u> | <u>%</u> |
|--------------------|-------------------------------------|----------------------------|-------------------------------------|----------|
| GENERAL GOVERNMENT | \$2,275,205 | \$2,338,680 | \$63,475 | 2.8 |

A proposed increase to fund bank service fees of \$22,000 (previously accounted for as a reduction in interest income), contracted salary increases, and an increase in funding for legal services per contract of \$4,550. Also reflected is an increase in hours for the Registrars for the upcoming presidential election.

| | | | | |
|---------------|-------------|-------------|----------|-----|
| PUBLIC SAFETY | \$2,771,670 | \$2,823,920 | \$52,250 | 1.9 |
|---------------|-------------|-------------|----------|-----|

A proposed increase is included in Fire and Emergency Services to properly reflect actual cost of training, part-time salaries, and vehicle repairs and maintenance. Also, reflected here is the Resident State Trooper annual increase.

| | | | | |
|--------------|-------------|-------------|----------|-----|
| PUBLIC WORKS | \$1,960,040 | \$2,009,690 | \$49,650 | 2.5 |
|--------------|-------------|-------------|----------|-----|

This budget reflects a proposed increase of \$49,650 due to contracted salary increases, and an increase of \$12,000 for the purchase of gasoline and diesel fuel.

| | | | | |
|--------------------|-------------|-------------|----------|-----|
| COMMUNITY SERVICES | \$1,568,390 | \$1,662,215 | \$93,825 | 6.0 |
|--------------------|-------------|-------------|----------|-----|

Fee waivers have increased \$24,150 over the current year budget as usage has increased. Contributions to Area Agencies have increased by \$16,170 primarily for transportation services. Contracted salary increases are also reflected here.

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

| | Amended Budget <u>2010/11</u> | Proposed <u>2011/12</u> | Increase or <u>(Decrease)</u> | <u>%</u> |
|-----------------------|-------------------------------------|----------------------------|-------------------------------------|----------|
| COMMUNITY DEVELOPMENT | \$497,020 | \$493,375 | (\$9,065) | (0.7) |

Community Development reflects a reduction of \$9,065. The anticipated salary savings for the new Planning Director is included in this reduction.

| | | | | |
|------------------------|-------------|-------------|-----------|-----|
| TOWN-WIDE EXPENDITURES | \$2,435,910 | \$2,586,780 | \$150,870 | 6.2 |
|------------------------|-------------|-------------|-----------|-----|

Proposed changes include: an increase in Contingency for negotiated salary increases; a 2% increase in the MERS rate; and a reduction in medical insurance, unemployment compensation, LTD and STD insurance for a net increase of \$150,870.

| | | | | |
|-------------------------|-------------|-------------|-----------|------|
| OPERATING TRANSFERS OUT | \$1,605,660 | \$1,921,660 | \$316,000 | 19.7 |
|-------------------------|-------------|-------------|-----------|------|

Operating transfers out reflect an increase of \$316,000, primarily for an increase of \$65,000 for Debt Service, an increase of \$217,500 for Capital Projects, and an increase of \$48,400 to the Parks and Recreation Fund which includes funding for hours for a sustainability coordinator.

| | | | | |
|---------------------------------|--------------|--------------|------------|-------|
| MANSFIELD BOARD OF EDUCATION | \$20,588,160 | \$20,572,170 | (\$15,990) | (0.1) |
|---------------------------------|--------------|--------------|------------|-------|

The Board of Education budget reflects an overall \$15,990 reduction. A negotiated salary freeze for Certified Teachers is reflected in the Board approved budget.

TOWN OF MANSFIELD
BUDGET IN BRIEF
GRAND LIST COMPARISON FOR
FY 2011/12

| | Net Abstract 10/1/2009 | Net Abstract * 10/1/2010 | Change | % Change |
|-------------------|---------------------------|-----------------------------|---------------------|--------------|
| Real Estate | \$ 867,435,210 | \$ 872,640,700 | \$ 5,205,490 | 0.60% |
| Personal Property | 32,942,578 | 33,282,447 | 339,869 | 1.03% |
| Motor Vehicles | 68,292,605 | 69,954,006 | 1,661,401 | 2.43% |
| Grand Totals | <u>\$ 968,670,393</u> | <u>\$ 975,877,153</u> | <u>\$ 7,206,760</u> | <u>0.74%</u> |

GRAND LIST COMPARISON FOR
FISCAL YEAR 2010/11

| | Net Abstract 10/1/2008 | Net Abstract 10/1/2009 | Change | % Change |
|-------------------|---------------------------|---------------------------|----------------------|--------------|
| Real Estate | \$ 825,436,800 | \$ 867,435,210 | \$ 41,998,410 | 5.09% |
| Personal Property | 33,680,338 | 32,942,578 | (737,760) | -2.19% |
| Motor Vehicles | 66,977,787 | 68,292,605 | 1,314,818 | 1.96% |
| Grand Totals | <u>\$ 926,094,925</u> | <u>\$ 968,670,393</u> | <u>\$ 42,575,468</u> | <u>4.60%</u> |

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

ESTIMATED TAX WARRANT AND LEVY
TOWN OF MANSFIELD
2011/12

| Amount to Raise by Taxation | Dollars | Equivalent Mill Rate |
|--|--------------|-------------------------|
| 1. Proposed Budget | | |
| Mansfield School Board | 20,572,170 | |
| Town General Government | 13,836,320 | |
| Total Town | 34,408,490 | |
| Region 19 General Fund Contribution | 9,924,230 | 44,332,720 |
| | | 45.43 |
| 2. Plus: Fund Balance Reserve | 250,000 | 0.26 |
| 3. Less: | | |
| Tax Related Items | 510,000 | |
| Non-Tax Revenues | 18,228,630 | |
| App. Of Fund Balance | 18,738,630 | 19.20 |
| Amount to Raise by Taxes (current levy) | \$25,844,090 | 26.48 |
| <u>Tax Warrant Computation</u> | | |
| 1. Amount to Raise by Taxes (current levy) | \$25,844,090 | 26.48 |
| 2. Reserve for Uncollected Taxes | 440,000 | 0.45 |
| 3. Elderly Programs | 34,300 | 0.04 |
| Tax Warrant | \$26,318,390 | 26.97 |
| <u>Mill Rate Computation</u> | | |
| 1. Tax Warrant | 26,318,390 | |
| ----- | ----- | = 26.97 |
| 2. Taxable Grand List | 975,877,153 | |
| Proposed Mill Rate | 26.97 | |
| Current Mill Rate | 25.71 | |
| Increase (Decrease) | 1.26 | |
| Percent Increase (Decrease) | 4.90% | |

Town of Mansfield
General Fund

Preliminary Schedule of Estimated Changes in Fund Balance - Legal Basis

For the Year Ended June 30, 2011

| | | | | | | |
|--|--------------------|-----------|-----------------|---------------------|----------------------|----------------------------|
| Designated for 2010/2011 Budget Undesignated | | | | | | <u>\$ 1,865,928</u> |
| Fund Balance, July 1, 2010 | | | | | | \$1,865,928 |
| | Original Budget | Amendment | Final Budget | Estimated Actual | Budget Comparison | |
| <hr/> | | | | | | |
| Total revenues and transfers in | \$ 43,626,285 | \$ - | \$ 43,626,285 | \$ 43,626,285 | \$ - | |
| <hr/> | | | | | | |
| Appropriation of fund balance | | | | | | |
| Total appropriation, transfers in | 43,626,285 | - | 43,626,285 | 43,626,285 | - | |
| <hr/> | | | | | | |
| Total expenditures and transfers out: | | | | | | |
| Town | 13,113,895 | | 13,113,895 | 13,096,495 | 17,400 | |
| Mansfield Board of Education | 20,588,160 | | 20,588,160 | 20,588,160 | - | |
| Contribution to Region #19 Board of Ed | 9,924,230 | | 9,924,230 | 9,924,230 | - | |
| <hr/> | | | | | | |
| Total expenditures | 43,626,285 | - | 43,626,285 | 43,608,885 | 17,400 | |
| <hr/> | | | | | | |
| Results from budgetary operations | \$ - | \$ - | \$ - | \$ 17,400 | \$ 17,400 | <u>17,400</u> |
| Fund balance, June 30, 2011 | | | | | | <u><u>\$ 1,883,328</u></u> |
| | | | | | | |
| Fund balance: | | | | | | |
| Unreserved: | | | | | | |
| Designated for 2011/12 budget | | | | | | |
| Undesignated | | | | | | <u>1,883,328</u> |
| | | | | | | <u><u>1,883,328</u></u> |

BUDGET IN BRIEF
TOWN OF MANSFIELD, CONNECTICUT
FISCAL YEAR 2011/2012 BUDGET
SUMMARY OF SOURCES AND USES - ALL FUNDS

| | General Fund | Daycare Fund | Town-Aid Fund | Capital Non-Recurring 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 | \$ 26,354,090 | | | | | | | | | | | \$26,354,090 |
| Intergovernmental | 17,376,960 | 459,618 | 206,217 | 195,000 | | 515,480 | | 180,000 | | | 217,470 | 19,150,745 |
| Investment Income | | | | | | | | | 16,460 | | 3,400 | 19,860 |
| Charges for Services | 325,000 | 858,200 | | | | 197,350 | | | | 1,263,743 | 2,553,780 | 5,198,073 |
| Other Local Revenues | 524,170 | | | 328,000 | 1,806,420 | | | | 19,300 | | 219,624 | 2,897,514 |
| Bonds & Lease Purchase | | | | | | | | 1,555,000 | | | | 1,555,000 |
| Premium Income | | | | | | | | | | | 7,495,860 | 7,495,860 |
| TOTAL REVENUES | 44,580,220 | 1,317,818 | 206,217 | 523,000 | 1,806,420 | 712,830 | | 1,735,000 | 35,760 | 1,263,743 | 10,490,134 | 62,671,142 |
| OTHER RESOURCES: | | | | | | | | | | | | |
| Operating Transfers In | 2,500 | | | 525,000 | 439,160 | 4,370 | 825,000 | 868,000 | | | 198,000 | 2,862,030 |
| TOTAL REVENUES AND OTHER SOURCES | 44,582,720 | 1,317,818 | 206,217 | 1,048,000 | 2,245,580 | 717,200 | 825,000 | 2,603,000 | 35,760 | 1,263,743 | 10,688,134 | 65,533,172 |
| EXPENDITURES: | | | | | | | | | | | | |
| Government Operations | 2,338,680 | | | | | | | 257,000 | | | | 2,595,680 |
| Public Safety | 2,823,920 | | | | | | | 270,000 | | | | 3,093,920 |
| Public Works | 2,009,690 | | 196,800 | | | | | 1,201,000 | | 1,286,371 | | 4,693,861 |
| Community Services | 1,662,215 | 1,305,409 | | | 2,225,550 | 714,200 | | 125,000 | 41,500 | | | 6,073,874 |
| Community Development | 493,375 | | | | | | | 750,000 | | | | 1,243,375 |
| Town-Wide Expenditures | 2,586,780 | | | | | | | | | | 10,534,973 | 13,121,753 |
| Education | 30,496,400 | | | | | | | | | | | 30,496,400 |
| Debt Service | | | | | | | 862,474 | | | | | 862,474 |
| TOTAL EXPENDITURES | 42,411,060 | 1,305,409 | 196,800 | | 2,225,550 | 714,200 | 862,474 | 2,603,000 | 41,500 | 1,286,371 | 10,534,973 | 62,181,337 |
| OTHER USES: | | | | | | | | | | | | |
| Operating Transfers Out | 1,921,660 | | | 1,055,000 | | 3,000 | | | | | | 2,979,660 |
| TOTAL EXPENDITURES AND OTHER USES | 44,332,720 | 1,305,409 | 196,800 | 1,055,000 | 2,225,550 | 717,200 | 862,474 | 2,603,000 | 41,500 | 1,286,371 | 10,534,973 | 65,160,997 |
| Excess/(Deficiency) - Revenues and Other Resources Over Expenditures and Other Uses | 250,000 | 12,409 | 9,417 | (7,000) | 20,030 | | (37,474) | | (5,740) | (22,628) | 153,161 | 372,175 |
| Fund Balance, July 1 | 1,883,328 | 270,414 | 57,089 | 8,728 | 235,420 | 235,921 | 66,340 | 698,384 | 319,974 | 874,963 | 5,313,824 | 9,964,385 |
| Fund Balance, June 30 | \$2,133,328 | \$282,823 | \$66,506 | \$1,728 | \$255,450 | \$235,921 | \$28,866 | \$698,384 | \$314,234 | \$852,335 | \$5,466,985 | 10,336,560 |
| Retained Earnings Fund Balance: | | | | | | | | | | 852,335 | 5,466,985 | 6,319,320 |
| Reserved for Perpetual Care | | | | | | | | | 314,234 | | | 314,234 |
| Reserved for Future Claims | | | | | | | | | | | | |
| Design for Specific Projects | | | | | | | | 698,384 | | | | 698,384 |
| Available for Appropriation | 2,133,328 | 282,823 | 66,506 | 1,728 | 255,450 | 235,921 | 28,866 | | | | | 3,004,622 |
| Total Retained Earnings and Fund Balance, June 30 | \$2,133,328 | \$282,823 | \$66,506 | \$1,728 | \$255,450 | \$235,921 | \$28,866 | \$698,384 | \$314,234 | \$852,335 | \$5,466,985 | 10,336,560 |

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REVENUE SUMMARIES

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| 111 General Fund - Town | | | | | |
| 100 General Government | | | | | |
| 15100 Town Clerk | \$ 193,283 | \$ 208,700 | \$ 208,700 | \$ 198,800 | \$ 198,800 |
| 16200 Accounting & Disbursements | 8,308,420 | 7,522,650 | 7,522,650 | 7,468,388 | 7,263,120 |
| 16300 Revenue Collections | 23,955,787 | 24,983,905 | 24,983,905 | 25,106,605 | 26,376,540 |
| 16402 Property Assessment | 58,736 | 63,110 | 63,110 | 57,940 | 71,650 |
| 16600 Information Technology | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 30900 Facilities Management | 6,040 | 5,090 | 5,090 | 5,090 | 5,090 |
| Total 100 General Government | 32,524,766 | 32,785,955 | 32,785,955 | 32,839,323 | 33,917,700 |
| 200 Public Safety | | | | | |
| 21100 Police Supervision | 29,514 | 25,000 | 25,000 | 25,000 | 2,000 |
| 21200 Police Services | 12,159 | 18,550 | 18,550 | 21,800 | 22,800 |
| 21300 Animal Control | 5,665 | 3,420 | 3,420 | 3,420 | 3,420 |
| 22101 Fire Marshal | 28,491 | 66,620 | 66,620 | 20,120 | 20,120 |
| 23100 Emergency Management | 15,297 | 11,300 | 11,300 | 11,000 | 13,000 |
| Total 200 Public Safety | 91,126 | 124,890 | 124,890 | 81,340 | 61,340 |
| 300 Public Works | | | | | |
| 30100 Public Works Administration | 18,390 | 1,400 | 1,400 | 1,400 | 1,300 |
| 30400 Grounds Maintenance | 88,330 | 91,290 | 91,290 | 91,290 | 88,160 |
| 30600 Equipment Maintenance | 2,574 | 2,500 | 2,500 | 2,500 | 2,500 |
| Total 300 Public Works | 109,294 | 95,190 | 95,190 | 95,190 | 91,960 |
| 400 Community Services | | | | | |
| 42100 Human Services Administration | 3,935 | | | 3,650 | |
| 43100 Library Services Admin | 37,190 | 26,000 | 26,000 | 34,364 | 34,300 |
| Total Community Services | 41,125 | 26,000 | 26,000 | 38,014 | 34,300 |
| 500 Community Development | | | | | |
| 30800 Building Inspection | 176,973 | 205,030 | 205,030 | 137,030 | 161,030 |
| 30810 Housing Inspection | 79,472 | 87,310 | 87,310 | 87,310 | 93,010 |
| 51100 Planning Administration | 17,228 | 31,300 | 31,300 | 29,200 | 31,300 |
| Total 500 Community Development | 273,673 | 323,640 | 323,640 | 253,540 | 285,340 |
| 600 Education | | | | | |
| 60001 Education | 8,754,119 | 10,270,610 | 10,270,610 | 10,205,600 | 10,192,080 |
| Total 600 Education | 8,754,119 | 10,270,610 | 10,270,610 | 10,205,600 | 10,192,080 |
| 900 Other Financing | | | | | |
| 91000 Other Financing Sources | 1,324 | | | | |
| Total 900 Other Financing | 1,324 | | | | |
| Total 111 General Fund- Town | \$41,795,427 | \$43,626,285 | \$43,626,285 | \$43,513,007 | \$44,582,720 |

**Town of Mansfield
Revenue Summary by Object**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| 401 Taxes and Related Items | | | | | |
| 40101 Current Year Levy | 23,401,497 | 24,461,355 | 24,461,355 | 24,461,355 | 25,844,090 |
| 40102 Prior Year Levy | 189,695 | 200,000 | 200,000 | 300,000 | 200,000 |
| 40103 Interest & Lien Fees | 145,397 | 125,000 | 125,000 | 140,000 | 135,000 |
| 40104 Motor Vehicle Supplement | 166,770 | 175,000 | 175,000 | 165,000 | 165,000 |
| 40105 Susp. Coll. Taxes - Trnsc. | 11,126 | 6,000 | 6,000 | 7,000 | 6,000 |
| 40106 Susp. Coll. Int. - Trnsc. | 12,008 | 4,000 | 4,000 | 8,000 | 4,000 |
| 40108 Motor Vehicle Penalty | 140 | | | | |
| Total 401 Taxes and Related | 23,926,633 | 24,971,355 | 24,971,355 | 25,081,355 | 26,354,090 |

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

Town of Mansfield

The proposed Town of Mansfield's net general fund expenditures for fiscal year 11/12 totals \$34,408,490, of that amount, \$15,919,860 would come from the current tax levy, \$510,000 from tax related items as listed above and \$18,228,630 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
2011/12

| Amount to Raise by Taxation | Dollars | Equivalent Mill Rate |
|--|---------------------|-------------------------|
| 1. Proposed Budget | | |
| Mansfield School Board | \$ 20,572,170 | |
| Town | <u>13,836,320</u> | 35.26 |
| 2. Plus: Fund Balance Reserve | 250,000 | .26 |
| 3. Less: | | |
| Tax Related Items | 510,000 | |
| Non-Tax Revenues | 18,228,630 | |
| App. of Fund Balance | 0 | |
| Amount to Raise by Taxes (current levy) | <u>18,738,630</u> | <u>19.20</u> |
| | \$15,919,860 | 16.31 |
| Tax Warrant Computation | | |
| 1. Amount to Raise by Taxes (current levy) | 15,919,860 | 16.31 |
| 2. Reserve for Uncollected Taxes | 440,000 | .45 |
| 3. Elderly Programs | <u>34,300</u> | <u>.04</u> |
| Tax Warrant | \$16,394,160 | 16.80 |
| Mill Rate Computation | | |
| 1. <u>Tax Warrant</u> | <u>16,934,160</u> | |
| 2. Taxable Grand List | 975,877,153 = | 16.80 |

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 \$9,924,230.

In arriving at this estimated tax warrant, Region 19 expenditures have not been offset by any educational grants received by the Town of Mansfield. This approach, which clearly inflates the Region's share, has been 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 Regional School District is complete and the proportionate share of each town as calculated by the Board, has the same effect as a tax warrant. The estimated tax warrant and levy for Region 19 expenditures is calculated as follows:

ESTIMATED TAX WARRANT AND LEVY

REGION 19

2011/12

| <u>Amount to Raise by Taxation</u> | <u>Dollars</u> | <u>Equivalent Mill Rate</u> |
|---|----------------|---------------------------------|
| 1. Proposed Proportionate Share Region 19 School Board Amount to Raise by Taxes (current levy) | 9,924,230 | 10.17 |
| | 9,924,230 | <u>10.17</u> |

Tax Warrant Computation

| | | |
|---|-----------|-------|
| 1. Amount to Raise by Taxes (current levy) | 9,924,230 | 10.17 |
| 2. Adjustments | | |
| Tax Warrant | 9,924,230 | |

Mill Rate Computation

| | | | |
|-------------------------|-------------|---|-------|
| 1. Tax Warrant ----- | 9,924,230 | | |
| 2. Taxable Grand List | 975,877,153 | = | 10.17 |

**Town of Mansfield
Revenue Summary by Object**

| | | Actual | Adopted | Adjusted | Estimated | Proposed |
|-------|------------------------------|----------------|----------------|----------------|----------------|----------------|
| | | 09/10 | 10/11 | 10/11 | 10/11 | 11/12 |
| 402 | Licenses and Permits | | | | | |
| 40201 | Misc Licenses & Permits | 2,356 | 2,520 | 2,520 | 2,520 | 2,520 |
| 40202 | Sport Licenses | 403 | 700 | 700 | 500 | 500 |
| 40203 | Dog Licenses | 8,426 | 8,000 | 8,000 | 8,000 | 8,000 |
| 40204 | Conveyance Tax | 106,112 | 125,000 | 125,000 | 115,000 | 115,000 |
| 40205 | Vacant Property Registration | 200 | | | 300 | 300 |
| 40210 | Subdivision Permits | 135 | 4,000 | 4,000 | 2,000 | 4,000 |
| 40211 | Zoning/Special Permits | 11,820 | 18,000 | 18,000 | 22,000 | 18,000 |
| 40212 | Zba Applications | 3,600 | 4,000 | 4,000 | 2,000 | 4,000 |
| 40214 | Iwa Permits | 1,355 | 5,000 | 5,000 | 3,000 | 5,000 |
| 40223 | Sewer Permits | | 50 | 50 | 50 | |
| 40224 | Road Permits | 1,700 | 1,300 | 1,300 | 1,300 | 1,250 |
| 40230 | Building Permits | 172,351 | 204,000 | 204,000 | 136,000 | 160,000 |
| 40231 | Adm Cost Reimb-permits | 142 | 100 | 100 | 100 | 100 |
| 40232 | Housing Code Permits | 77,250 | 86,000 | 86,000 | 86,000 | 86,000 |
| 40233 | Housing Code Penalties | | 100 | 100 | 100 | 100 |
| 40234 | Landlord Registrations | 1,270 | 600 | 600 | 600 | 600 |
| Total | 402 Licenses | <u>387,120</u> | <u>459,370</u> | <u>459,370</u> | <u>379,470</u> | <u>405,370</u> |

Conveyance taxes and building fees are the two largest items in this category. Based on the current year, the fiscal year 11/12 budget reflects a modest decrease in the real estate sales and a fairly significant reduction in new construction.

**Town of Mansfield
Revenue Summary by Object**

| | | Actual | Adopted | Adjusted | Estimated | Proposed |
|-------|-----------------------------------|--------------|--------------|--------------|--------------|--------------|
| | | 09/10 | 10/11 | 10/11 | 10/11 | 11/12 |
| 404 | Fed. Support Gov | | | | | |
| 40352 | Payment In Lieu Of Taxes | 4,138 | 1,850 | 1,850 | 1,850 | 1,850 |
| 40357 | Social Serv Block Grant | 3,935 | | | 3,650 | |
| | Total 404 Fed. Support-Gov | 8,073 | 1,850 | 1,850 | 5,500 | 1,850 |

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. This grant has been converted to a two-year grant, so no additional revenue is projected for 11/12.

**Town of Mansfield
Revenue Summary by Object**

| | | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------|------------------------------|------------------|-------------------|-------------------|--------------------|-------------------|
| 405 State Support Education | | | | | | |
| 40401 | Education Cost Sharing Grant | 8,617,052 | 10,070,680 | 10,070,680 | 10,070,680 | 10,070,680 |
| 40402 | School Transportation | 137,067 | 199,930 | 199,930 | 134,920 | 121,400 |
| Total 405 State Support - Ed | | <u>8,754,119</u> | <u>10,270,610</u> | <u>10,270,610</u> | <u>10,205,600</u> | <u>10,192,080</u> |

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

Education Cost Sharing Grant 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. However this grant has been further capped at 37% of our entitlement for 2010/11.

**Town of Mansfield
Revenue Summary by Object**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------------|------------------|------------------|-------------------|--------------------|-------------------|
| 406 State Support Gov | | | | | |
| 40451 PILOT - State Property | 8,055,354 | 7,224,400 | 7,224,400 | 7,265,843 | 7,056,130 |
| 40454 Circuit Crt-parking Fines | 1,140 | | | 2,800 | 1,000 |
| 40455 Circuit Breaker | 43,742 | 46,720 | 46,720 | 43,000 | 50,140 |
| 40456 Tax Relief For Elderly | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 40457 Library - Connecticut/ill | 16,374 | 10,000 | 10,000 | 15,000 | 15,000 |
| 40458 Library - Basic Grant | 2,314 | | | 2,364 | 2,300 |
| 40459 Tax Credit New Mfg Equipment | 4,964 | 4,500 | 4,500 | 3,250 | 9,510 |
| 40460 Boat Reimbursement | 1,282 | 2,500 | 2,500 | 2,500 | 2,500 |
| 40462 Disability Exempt Reimb | 1,234 | 800 | 800 | 1,200 | 1,200 |
| 40465 Emerg Mgmt Performance Grant | 15,297 | 11,300 | 11,300 | 11,000 | 13,000 |
| 40469 Veterans Reimb | 7,397 | 7,600 | 7,600 | 7,400 | 7,750 |
| 40494 Judicial Revenue Distribution | 9,338 | 3,000 | 3,000 | 9,000 | 9,000 |
| 40496 PILOT- Holinko Estates | 13,575 | 13,500 | 13,500 | 13,500 | 13,500 |
| Total 406 State Support- Gov | <u>8,174,011</u> | <u>7,326,320</u> | <u>7,326,320</u> | <u>7,378,857</u> | <u>7,183,030</u> |

This section includes those State grants received by the Town to support general government activities. As home to the University of Connecticut and Bergin Correctional Institute, Mansfield receives a payment in lieu of taxes (PILOT). Estimates from the State at this time reflect a decrease next year of \$209,713 or 2.9%.

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. The circuit breaker grant reflects a \$7,140 increase over current year estimates.

Finally, the State provides the Town with a PILOT payment for Holinko Estates, a moderate income housing project operated by the Mansfield Housing Authority.

**Town of Mansfield
Revenue Summary by Object**

| | | Actual | Adopted | Adjusted | Estimated | Proposed |
|-------|---------------------------------|---------|---------|----------|-----------|----------|
| | | 09/10 | 10/11 | 10/11 | 10/11 | 11/12 |
| 409 | Charge for Services | | | | | |
| 40605 | Region 19 Financial Services | 85,810 | 87,530 | 87,530 | 87,530 | 88,840 |
| 40606 | Health District Services | 17,290 | 19,720 | 19,720 | 19,720 | 22,150 |
| 40610 | Recording | 52,602 | 55,000 | 55,000 | 55,000 | 55,000 |
| 40611 | Copies Of Records | 12,319 | 11,240 | 11,240 | 11,440 | 11,400 |
| 40612 | Vital Statistics | 12,916 | 8,500 | 8,500 | 8,500 | 8,500 |
| 40613 | Sale Of Maps/regs | 102 | 100 | 100 | 100 | 100 |
| 40620 | Police Service | 29,514 | 25,000 | 25,000 | 25,000 | 2,000 |
| 40622 | Redemption/Release Fees | 1,788 | 2,500 | 2,500 | 2,500 | 2,500 |
| 40625 | Animal Adoption Fees | 730 | 900 | 900 | 900 | 900 |
| 40627 | Feline Fees | 6 | | | | |
| 40628 | Redemption Fees-Hampton/Scot | 80 | | | | |
| 40629 | Adoption Fees-Hampton Scotland | 10 | | | | |
| 40641 | Postage On Overdue Books | 18,502 | 16,000 | 16,000 | 17,000 | 17,000 |
| 40644 | Parking Plan Review Fee | | | | | 5,700 |
| 40650 | Blue Prints | 40 | 50 | 50 | 50 | 50 |
| 40656 | Reg Dist 19 Grounds Maintenance | 76,130 | 77,350 | 77,350 | 77,350 | 73,480 |
| 40663 | Zoning Regulations | 176 | 200 | 200 | 100 | 200 |
| 40671 | Day Care Grounds Maintenance | 9,500 | 11,240 | 11,240 | 11,240 | 11,980 |
| 40674 | Charge for Services | 2,574 | 2,500 | 2,500 | 2,500 | 2,500 |
| 40678 | Celeron Sq Assoc Bikepath Main | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 40698 | Financial Services- Columbia | 30,000 | | | | |
| 40699 | Fire Safety Code Fees | 28,422 | 66,500 | 66,500 | 20,000 | 20,000 |
| Total | 409 Charge for Services | 381,211 | 387,030 | 387,030 | 341,630 | 325,000 |

This section includes revenues derived from services provided to individuals or other entities. The Town has contractual agreements with the Regional School District for 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 personnel are requested by individuals or corporations for special duty. Finally, the Town is also providing grounds maintenance services to the Discovery Depot Child Care Center. The Center is located in a rent free Town owned building.

**Town of Mansfield
Revenue Summary by Object**

| | | Actual | Adopted | Adjusted | Estimated | Proposed |
|-------|-------------------------------|--------|---------|----------|-----------|----------|
| | | 09/10 | 10/11 | 10/11 | 10/11 | 11/12 |
| 410 | Fines and Forfeitures | | | | | |
| 40702 | Parking Tickets – Town | 10,700 | 4,500 | 4,500 | 7,800 | 7,800 |
| 40710 | Building Fines | 4,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 40711 | Landlord Registration Penalty | | 90 | 90 | 90 | 90 |
| 40715 | Ordinance Violation Penalty | 945 | 500 | 500 | 500 | 500 |
| 40716 | Noise Ordinance Violation | 704 | 50 | 50 | 1,300 | 1,300 |
| 40717 | Possession Alcohol Ordinance | 5,175 | 8,500 | 8,500 | 8,500 | 8,500 |
| 40718 | Open Liquor Container Ordin | 6,280 | 10,000 | 10,000 | 12,000 | 12,000 |
| Total | 410 Fines and Forfeitures | 28,304 | 24,640 | 24,640 | 31,190 | 31,190 |

Parking ticket revenue is received for illegally parked vehicles. Speeding fines revert to the State. New ordinance violation penalties are included.

**Town of Mansfield
Revenue Summary by Object**

| | | Actual | Adopted | Adjusted | Estimated | Proposed |
|-------|--------------------------|---------|---------|----------|-----------|----------|
| | | 09/10 | 10/11 | 10/11 | 10/11 | 11/12 |
| 411 | Miscellaneous | | | | | |
| 40801 | Rent | 3,024 | | | | |
| 40804 | Rent - Historical Soc | 3,150 | 2,000 | 2,000 | 2,000 | 2,000 |
| 40807 | Rent - Town Hall | 100 | 200 | 200 | 200 | 200 |
| 40808 | Rent - Senior Center | | 100 | 100 | 100 | 100 |
| 40817 | Telecom Services Payment | 63,004 | 95,000 | 95,000 | 55,795 | 55,000 |
| 40820 | Interest Income | 28,601 | 80,000 | 80,000 | 25,000 | 25,000 |
| 40824 | Sale Of Supplies | 27 | 20 | 20 | 20 | 20 |
| 40825 | Rent - R19 Maintenance | 2,790 | 2,790 | 2,790 | 2,790 | 2,790 |
| 40890 | Other | 3,279 | 2,500 | 2,500 | 1,000 | 2,500 |
| 40893 | Sale Of Property | 17,964 | | | | |
| Total | 411 Miscellaneous | 121,939 | 182,610 | 182,610 | 86,905 | 87,610 |

There are two major revenues in this category: interest income and the telecommunications payment. The Town also rents building and/or space to a variety of nonprofit entities and receives minimal compensation in return. The Telecommunications Services Payment is a form of tax equalization whereby the value of certain personal property owned on the October 1 assessment date by certain telecommunications providers is taxed at a uniform mill rate of 47 mills. The amount of tax due each town is determined by multiplying the value of the property located in each town by 70 percent. The product of that calculation is then multiplied by 47 mills. The tax is received in April following the October assessment. Because the State has approved a four year depreciation schedule with a residual value of zero, this payment is quite volatile. The tax payment is received directly from each company. Reduced investment in new communications equipment over the last two years has reduced this payment significantly.

In preparing the current year budget we had anticipated that short-term interest rates would remain low and we expect that they will remain low for the coming fiscal year. For FY 2011/12 we have anticipated interest income of \$25,000.

**Town of Mansfield
Revenue Summary by Object**

| | | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------|----------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 412 | Operating Transfers In | | | | | |
| 40928 | School Cafeteria | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| | Total 412 Operating Transfers In | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> |

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

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EXPENDITURE SUMMARIES

**TOWN OF MANSFIELD/BOARD OF EDUCATION
EXPENDITURE BUDGET SUMMARY**

| | ACTUAL 09/10 | APPROP 10/11 | ADJ. APP 10/11 | ESTIMATED 10/11 | PROPOSED 11/12 |
|----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| General Fund - Town | | | | | |
| 10000 General Government | 2,254,643 | 2,274,415 | 2,275,205 | 2,316,398 | 2,338,680 |
| 20000 Public Safety | 2,668,528 | 2,780,310 | 2,771,670 | 2,828,581 | 2,823,920 |
| 30000 Public Works | 1,848,861 | 1,920,830 | 1,960,040 | 1,960,040 | 2,009,690 |
| 40000 Community Services | 1,466,007 | 1,547,510 | 1,568,390 | 1,586,478 | 1,662,215 |
| 50000 Community Development | 452,092 | 484,310 | 497,020 | 485,320 | 493,375 |
| 60000 Education- MBOE | 19,117,996 | 20,588,160 | 20,588,160 | 20,778,327 | 20,572,170 |
| 70000 Town-Wide Expenditures | 2,425,155 | 2,500,860 | 2,435,910 | 2,375,455 | 2,586,780 |
| 90000 Other Financing | 1,699,660 | 1,605,660 | 1,605,660 | 1,605,660 | 1,921,660 |
| TOTAL General Fund - Town | <u>\$31,932,942</u> | <u>\$33,702,055</u> | <u>\$33,702,055</u> | <u>\$33,936,259</u> | <u>\$34,408,490</u> |

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------------|------------------|------------------|-------------------|--------------------|-------------------|
| 111 General Fund - Town | | | | | |
| 100 General Government | | | | | |
| 11100 Legislative | \$ 71,473 | \$ 67,490 | \$ 67,490 | \$ 74,570 | \$ 75,940 |
| 12100 Municipal Management | 192,414 | 188,990 | 190,210 | 190,540 | 191,900 |
| 12200 Human Resources | 109,010 | 120,250 | 127,310 | 126,890 | 126,740 |
| 13100 Town Attorney | 27,016 | 37,950 | 37,950 | 37,950 | 42,500 |
| 13200 Probate | (161) | 5,230 | 5,230 | 6,880 | 4,300 |
| 14200 Registrars | 39,491 | 57,210 | 54,400 | 54,400 | 63,740 |
| 15100 Town Clerk | 186,394 | 189,870 | 193,600 | 197,345 | 200,070 |
| 15200 General Elections | 9,134 | 20,450 | 20,450 | 22,038 | 22,800 |
| 16100 Finance Administration | 56,902 | 48,400 | 50,090 | 50,090 | 51,070 |
| 16200 Accounting & Disbursements | 262,366 | 237,790 | 211,160 | 239,160 | 220,130 |
| 16300 Revenue Collections | 126,479 | 132,640 | 139,600 | 139,255 | 148,555 |
| 16402 Property Assessment | 187,832 | 197,975 | 201,965 | 201,530 | 209,135 |
| 16510 Central Copying | 38,972 | 39,000 | 39,000 | 39,000 | 39,000 |
| 16511 Central Services | 28,403 | 32,500 | 32,500 | 32,500 | 34,000 |
| 16600 Information Technology | 67,000 | 10,000 | 11,800 | 10,000 | 10,500 |
| 30900 Facilities Management | 851,918 | 888,670 | 892,450 | 894,250 | 898,300 |
| Total 100 General Government | 2,254,643 | 2,274,415 | 2,275,205 | 2,316,398 | 2,338,680 |
| 200 Public Safety | | | | | |
| 21200 Police Services | 835,276 | 950,950 | 916,150 | 914,520 | 931,620 |
| 21300 Animal Control | 85,210 | 87,530 | 89,900 | 89,900 | 93,030 |
| 22101 Fire Marshal | 123,335 | 125,390 | 147,800 | 133,040 | 136,270 |
| 22155 Fire & Emerg Services Admin | 204,859 | 206,850 | 211,020 | 209,240 | 210,460 |
| 22160 Fire & Emergency Services | 1,360,418 | 1,361,170 | 1,361,170 | 1,436,051 | 1,402,400 |
| 23100 Emergency Management | 59,430 | 48,420 | 45,630 | 45,830 | 50,140 |
| Total 200 Public Safety | 2,668,528 | 2,780,310 | 2,771,670 | 2,828,581 | 2,823,920 |
| 300 Public Works | | | | | |
| 30100 Public Works Administration | 106,140 | 79,900 | 100,770 | 100,770 | 102,660 |
| 30200 Supervision & Operations | 79,657 | 90,610 | 92,470 | 92,470 | 93,270 |
| 30300 Road Services | 630,961 | 658,640 | 670,180 | 670,180 | 685,650 |
| 30400 Grounds Maintenance | 344,779 | 341,660 | 347,040 | 347,040 | 355,970 |
| 30600 Equipment Maintenance | 516,138 | 569,210 | 572,870 | 572,870 | 591,050 |
| 30700 Engineering | 171,186 | 180,810 | 176,710 | 176,710 | 181,090 |
| Total 300 Public Works | 1,848,861 | 1,920,830 | 1,960,040 | 1,960,040 | 2,009,690 |

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| 400 Community Services | | | | | |
| 42100 Human Services Administration | 275,542 | 293,750 | 298,020 | 297,520 | 328,950 |
| 42202 Mansfield Challenge - Winter | 2,046 | 2,650 | 2,650 | 2,650 | |
| 42204 Youth Employment - Middle Sch | 2,451 | 2,000 | 2,000 | 2,000 | 2,000 |
| 42210 Youth Services | 134,537 | 155,310 | 158,410 | 158,410 | 165,970 |
| 42300 Senior Services | 183,387 | 181,080 | 185,680 | 189,030 | 199,310 |
| 43100 Library Services Admin | 570,946 | 617,180 | 626,090 | 626,130 | 654,275 |
| 45000 Contributions To Area Agency | 297,098 | 295,540 | 295,540 | 310,738 | 311,710 |
| Total 400 Community Services | 1,466,007 | 1,547,510 | 1,568,390 | 1,586,478 | 1,662,215 |
| 500 Community Development | | | | | |
| 30800 Building Inspection | 119,718 | 145,550 | 159,420 | 148,340 | 163,750 |
| 30810 Housing Inspection | 116,052 | 97,730 | 110,350 | 110,350 | 106,625 |
| 51100 Planning Administration | 207,494 | 226,780 | 213,000 | 212,850 | 208,720 |
| 52100 Planning/Zoning Inland/Wetlnd | 4,810 | 7,500 | 7,500 | 7,030 | 7,530 |
| 58000 Boards and Commissions | 4,018 | 6,750 | 6,750 | 6,750 | 6,750 |
| Total 500 Community Development | 452,092 | 484,310 | 497,020 | 485,320 | 493,375 |
| 700 Town-Wide Expenditures | | | | | |
| 71000 Employee Benefits | 2,307,921 | 2,290,590 | 2,290,590 | 2,248,985 | 2,339,430 |
| 72000 Insurance | 117,234 | 126,470 | 126,470 | 126,470 | 126,470 |
| 73000 Contingency | | 83,800 | 18,850 | | 120,880 |
| Total 700 Town-Wide Expenditures | 2,425,155 | 2,500,860 | 2,435,910 | 2,375,455 | 2,586,780 |
| 900 Other Financing | | | | | |
| 92000 Other Financing Uses | 1,699,660 | 1,605,660 | 1,605,660 | 1,605,660 | 1,921,660 |
| Total 900 Other Financing Uses | 1,699,660 | 1,605,660 | 1,605,660 | 1,605,660 | 1,921,660 |
| Total 111 General Fund - Town | \$12,814,946 | \$13,113,895 | \$13,113,895 | \$13,157,932 | \$13,836,320 |

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---------------------------------------|------------------|------------------|-------------------|--------------------|-------------------|
| 111 General Fund - Town | | | | | |
| 51016 SRL Grant Deduction | | \$ (4,320) | \$ (4,320) | \$ (4,320) | |
| 51029 TVCCA Senior Service Deductio | | (2,580) | (2,580) | (2,580) | (2,580) |
| 51030 Underage Drinking Deduction | (8,750) | | | | |
| 51027 Youth Service Bureau-Deduction | (16,344) | (16,340) | (16,340) | (16,340) | (16,340) |
| 51036 Storrs Center Project Deduction | | | | (33,440) | (65,700) |
| 51405 Town Aid Deduction | (47,690) | (56,200) | (56,200) | (56,200) | (56,200) |
| Total Salary Reductions | (72,784) | (79,440) | (79,440) | (112,880) | (140,820) |
| 511 Noncertif. | | | | | |
| 51103 Maintenance Personnel | 160,700 | 170,590 | 173,640 | 173,640 | 177,500 |
| 51111 Other Salaries | 50 | | | | |
| 51113 Substitutes - Maintenance Per | 2,590 | 1,200 | 1,200 | 1,200 | 1,200 |
| 51117 Temporary | 156 | | | | |
| 51120 Overtime - Straight Time | 418 | 2,300 | 2,300 | 2,300 | 2,300 |
| 51121 Overtime - Double Time | 1,328 | 1,000 | 1,000 | 1,000 | 1,000 |
| 51122 Overtime - Time And One Half | 8,569 | 14,000 | 14,000 | 14,000 | 14,000 |
| Total 511 Noncertif. | 173,811 | 189,090 | 192,140 | 192,140 | 196,000 |
| 517 Salaries and Wages | | | | | |
| 51201 Regular Payroll - CSEA | 1,502,652 | 1,506,450 | 1,507,620 | 1,507,620 | 1,556,840 |
| 51202 Part-time (B) - CSEA | 70,410 | 119,050 | 108,600 | 108,600 | 97,950 |
| 51203 Parttime NB CSEA | 24,063 | 23,040 | 24,970 | 24,970 | 24,350 |
| 51204 Overtime - 1-1/2 Time - CSEA | 3,085 | 3,290 | 3,380 | 3,380 | 2,290 |
| 51205 Overtime - Straight Time-CSEA | 3,934 | 5,200 | 6,730 | 6,730 | 12,030 |
| 51302 Part-time (nb) | 59,030 | 63,260 | 50,460 | 50,460 | 50,910 |
| 51303 Overtime - Time And One Half | (34,919) | | | | 500 |
| 51304 Reimbursable Straight Time | 296 | | | | |
| 51305 Reimbursable Overtime | 26,408 | 25,000 | 2,000 | 2,000 | 2,000 |
| 51306 Overtime - Training | 28 | | | | |
| 51311 Resident State Trooper Overtime | | | | | 40,000 |
| 51401 Regular | 933,091 | 948,460 | 969,040 | 969,040 | 997,780 |
| 51402 Overtime - Time And One Half | 66,595 | 80,480 | 80,480 | 80,480 | 80,480 |
| 51403 Overtime - Double Time | 988 | | | | |
| 51501 Regular | 661,124 | 746,140 | 746,140 | 730,000 | 750,160 |
| 51503 Part-time | 237,428 | 195,000 | 195,000 | 192,660 | 215,560 |
| 51504 Training Salaries | 18,000 | 10,000 | 10,000 | 23,300 | 20,000 |
| 51505 Overtime - Time And One Half | 173,442 | 125,000 | 125,000 | 183,250 | 131,650 |
| 51508 Volunteer Incentive Program | 43,000 | 44,500 | 44,500 | 44,500 | 44,500 |
| 51601 Regular Payroll | 1,460,400 | 1,466,210 | 1,536,020 | 1,536,020 | 1,625,130 |
| 51602 Part-time (B) | | 24,820 | 76,680 | 76,680 | 64,920 |
| 51603 Temporary | 53,845 | 44,200 | 59,260 | 59,260 | 42,200 |
| 51604 Elected Officials | 36,812 | 51,810 | 49,000 | 49,000 | 58,240 |
| 51605 Part-time (NB) | 197,275 | 175,970 | 124,900 | 128,330 | 131,720 |
| Total 517 Salaries and Wages | 5,536,987 | 5,657,880 | 5,719,780 | 5,776,280 | 5,949,210 |

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------------|------------------|------------------|-------------------|--------------------|-------------------|
| 520 Benefits | | | | | |
| 52001 Social Security | 332,010 | 346,000 | 346,000 | 339,120 | 352,500 |
| 52002 Workers Compensation | 335,000 | 285,000 | 285,000 | 285,000 | 296,500 |
| 52003 MERS | 349,982 | 428,000 | 428,000 | 437,315 | 549,000 |
| 52004 MERS/Adjustments | 571 | 600 | 600 | 600 | 600 |
| 52005 Unemployment Compensation | 36,260 | 48,000 | 48,000 | 27,500 | 25,000 |
| 52006 Pension-Annuity | 6,270 | 8,700 | 8,700 | 10,380 | 10,800 |
| 52007 Medicare | 87,513 | 86,610 | 86,610 | 89,170 | 92,000 |
| 52008 MERS/Administrative Assesment | 15,000 | 15,500 | 15,500 | 15,500 | 15,500 |
| 52009 Salary Related Benefits | (7,990) | | | | |
| 52011 MERS - Firefighters | 75,187 | 107,000 | 107,000 | 124,000 | 154,500 |
| Total 520 Benefits | 1,229,803 | 1,325,410 | 1,325,410 | 1,328,585 | 1,496,400 |
| 521 Medical Ben. | | | | | |
| 52013 Soc Security Altern ICMA 2% | 15,254 | 14,700 | 14,700 | 14,880 | 15,300 |
| 52103 Town - Life Insurance | 19,155 | 23,250 | 23,250 | 19,815 | 20,500 |
| 52105 Town-Medical Insurance | 1,013,478 | 901,780 | 901,780 | 901,780 | 843,000 |
| 52106 Employee Assist Prog (USMHS) | 4,713 | 4,850 | 4,850 | 4,785 | 4,850 |
| 52112 Long Term Disability Insuranc | 53,674 | 52,000 | 52,000 | 30,000 | 30,900 |
| 52113 Short Term Disability Insuran | 41,844 | 40,000 | 40,000 | 28,000 | 28,840 |
| 52120 Trans To Enterprise Fund | (70,000) | (71,900) | (71,900) | (71,900) | (85,950) |
| Total 521 Medical Ben | 1,078,118 | 964,680 | 964,680 | 927,360 | 857,440 |
| 522 Misc Benefits | | | | | |
| 52201 Prof Improv Reimbursement | 2,133 | 2,250 | 2,250 | 2,500 | 2,500 |
| 52202 Travel/Conference Fees | 17,247 | 20,400 | 20,400 | 20,545 | 20,850 |
| 52203 Membership Fees/Prof Dues | 35,336 | 34,215 | 34,215 | 34,410 | 33,835 |
| 52204 Uniform Maintenance | 4,575 | 2,700 | 2,700 | 3,600 | 2,600 |
| 52205 Work Clothing | 8,736 | 12,000 | 12,000 | 10,000 | 11,000 |
| 52206 Protective Clothing | 12,082 | 18,300 | 18,300 | 18,300 | 18,200 |
| 52209 Staff Development | 2,229 | 3,500 | 3,500 | 3,500 | 3,500 |
| 52210 Training | 22,783 | 24,395 | 24,395 | 23,795 | 24,205 |
| 52211 Uniform Allowance | 967 | 400 | 400 | 400 | 900 |
| 52212 Mileage Reimbursement | 1,982 | 3,350 | 3,350 | 3,350 | 3,350 |
| 52213 Meal Reimbursement | 3,994 | 4,550 | 4,550 | 4,250 | 4,250 |
| 52215 Recruitment Expense | 398 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total 522 Misc Benefits | 112,462 | 127,260 | 127,260 | 125,850 | 126,390 |
| 531 Prof & Tech Services | | | | | |
| 53111 Medical Services | 14,068 | 23,650 | 23,650 | 18,650 | 19,400 |
| 53119 LAN/WAN Expenditures | 67,000 | 10,000 | 11,800 | 10,000 | 10,500 |
| 53120 Prof & Tech Services | 14,930 | 25,100 | 25,100 | 26,880 | 22,300 |
| 53122 Legal Services | 61,321 | 80,980 | 80,980 | 80,980 | 85,530 |
| 53123 Veterinary Service | 3,180 | 3,000 | 3,000 | 3,000 | 3,000 |
| 53124 Consultants | 1,500 | 1,500 | 1,500 | 1,500 | 1,200 |
| 53125 Audit Expense | 43,805 | 41,950 | 41,950 | 42,400 | 43,850 |
| 53130 Bank Management Fee | 27,822 | | | 28,000 | 22,000 |
| 53133 Drug Testing | 2,004 | 5,500 | 5,500 | 2,600 | 5,580 |
| 53146 Court Filing Fee | 32 | | | | |
| Total 531 Prof & Tech | 235,662 | 191,680 | 193,480 | 214,010 | 213,360 |

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|-----------------|------------------|-------------------|--------------------|-------------------|
| 532 Purch Property Services | | | | | |
| 53213 Refuse Collection | 6,459 | 6,000 | 6,000 | 9,264 | 6,000 |
| 53230 Water/Sewer | 12,161 | 36,680 | 36,680 | 36,680 | 37,680 |
| 53231 Water Hydrants | 35,304 | 25,360 | 25,360 | 28,500 | 28,500 |
| 53232 Bldg Maintenance Service | 38,072 | 25,000 | 25,000 | 25,000 | 25,000 |
| Total 532 Purch Prope | 91,996 | 93,040 | 93,040 | 99,444 | 97,180 |
| 533 Repairs/Maintenance | | | | | |
| 53301 Building Repairs | 24,739 | 22,600 | 22,600 | 22,600 | 22,600 |
| 53302 Equipment Repair | 26,376 | 26,750 | 26,750 | 28,578 | 27,600 |
| 53303 Veh Repairs & Maintenance | 31,823 | 35,000 | 35,000 | 45,000 | 40,000 |
| 53304 Equip Maintenance Contracts | 90 | | | | |
| 53308 Ambulance Repairs | 5,949 | 4,000 | 4,000 | 6,000 | 4,000 |
| 53314 Equipment Testing | 8,215 | 10,000 | 10,000 | 12,000 | 10,000 |
| Total 533 Repairs/Maintenance | 97,192 | 98,350 | 98,350 | 114,178 | 104,200 |
| 534 Rentals | | | | | |
| 53402 Equipment Rental | 525 | 530 | 530 | 530 | 530 |
| Total 534 Rentals | 525 | 530 | 530 | 530 | 530 |
| 537 Contrib to Area Agencies | | | | | |
| 53701 Dial-A-Ride | 41,030 | 41,030 | 41,030 | 41,030 | 42,260 |
| 53702 WINCOG | 17,801 | 17,420 | 17,420 | 17,618 | 19,330 |
| 53703 WRFSoA-McSweeny Senior Cneter | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 53707 United Services, Inc | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 53708 WRTD - Windham Reg Transit Dis | 37,310 | 37,310 | 37,310 | 37,310 | 38,510 |
| 53709 Meals On Wheels | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 |
| 53711 Sexual Assault Crisis Service | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 53712 CT Legal Services | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 53718 NECASA | 800 | 800 | 800 | 800 | 800 |
| 53722 WRTD-Disable Transport | 30,460 | 30,460 | 30,460 | 30,460 | 31,380 |
| 53725 WRTD-Pre-paid Fare | 15,000 | 15,000 | 15,000 | 30,000 | 23,000 |
| 53727 Community Companion & Homemak | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 53733 Eastern Highlands Health Dist | 112,227 | 111,050 | 111,050 | 111,050 | 113,960 |
| 53734 Mansfield/UCONN Transportatio | 500 | 500 | 500 | 500 | 500 |
| 53737 Holy Family Shelter | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 53739 Veterans' Services | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 53740 Windham Area Interfaith Minis | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 53745 Windham Area No Freeze Projec | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Total 537 Contrib to Area Agencies | 297,098 | 295,540 | 295,540 | 310,738 | 311,710 |
| 538 Insurance | | | | | |
| 53801 General Liability Insurance | 158,981 | 175,470 | 175,470 | 175,470 | 175,470 |
| 53808 LAP Reimbursable Deductible | 7,114 | 2,000 | 2,000 | 2,000 | 2,000 |
| Total 538 Insurance | 166,095 | 177,470 | 177,470 | 177,470 | 177,470 |

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|------------------|------------------|-------------------|--------------------|-------------------|
| 539 Other Purch Services | | | | | |
| 53920 Vital Statistics | 389 | 500 | 500 | 500 | 500 |
| 53921 Alarm Service | 48,159 | 46,480 | 46,480 | 46,477 | 48,480 |
| 53923 Middle School Yth Employment | 2,451 | 2,000 | 2,000 | 2,000 | 2,000 |
| 53924 Advertising | 18,046 | 16,380 | 16,380 | 16,860 | 16,550 |
| 53925 Printing & Binding | 12,433 | 16,700 | 16,700 | 23,300 | 23,350 |
| 53926 Postage | 39,944 | 41,550 | 41,550 | 41,640 | 43,630 |
| 53927 Indexing & Recording | 5,669 | 5,000 | 5,000 | 5,000 | 5,000 |
| 53933 Resident State Trooper | 728,951 | 806,000 | 806,000 | 806,000 | 779,850 |
| 53934 Election Workers | 6,311 | 12,000 | 12,000 | 12,000 | 12,800 |
| 53939 Other Program Expenses | | 2,000 | 2,000 | 3,650 | 4,300 |
| 53940 Copier Maintenance Fees | 36,000 | 36,000 | 36,000 | 36,000 | 36,000 |
| 53943 Phone Service | | 1,250 | 1,250 | 1,250 | 1,250 |
| 53949 Community Events | 557 | 2,000 | 2,000 | 600 | 1,000 |
| 53950 Bonus | 199 | 350 | 350 | 350 | 350 |
| 53960 Other Purchased Services | 1,175 | 1,600 | 1,600 | 1,600 | 1,700 |
| 53961 Microfilm & Photo Service | 1,780 | 2,800 | 2,800 | 2,800 | 700 |
| 53964 Voice Communications | 103,650 | 103,650 | 103,650 | 103,650 | 103,870 |
| 53967 Vol Firefighters Pension | 40,500 | 40,500 | 40,500 | 40,500 | 40,500 |
| Total 539 Other Purched Serv | 1,046,214 | 1,136,760 | 1,136,760 | 1,144,177 | 1,121,830 |
| 541 Instructional Supplies | | | | | |
| 54102 Library Supplies | 3,149 | 3,000 | 3,000 | 3,000 | 3,000 |
| 54103 Audiovisual | | 200 | 200 | | |
| 54105 Art & Drafting | 727 | 900 | 900 | 900 | 900 |
| Total 541 Instructional Supplies | 3,876 | 4,100 | 4,100 | 3,900 | 3,900 |
| 542 School/Library Books | | | | | |
| 54214 Reference Bks & Periodicals | 3,977 | 7,985 | 7,985 | 7,390 | 7,255 |
| 54252 Juvenile Books | 16,713 | 17,850 | 17,850 | 17,850 | 14,700 |
| 54253 J-Periodicals | 816 | 800 | 800 | 800 | 800 |
| 54254 J-realia | 910 | 1,800 | 1,800 | 1,800 | 1,000 |
| 54256 J-Audiobook | 2,497 | 2,550 | 2,550 | 2,550 | 2,550 |
| 54258 J-Reference | 1,689 | 1,800 | 1,800 | 1,800 | 1,500 |
| 54259 J-Visual | 2,012 | 2,120 | 2,120 | 2,120 | 2,550 |
| 54260 J-Music | 433 | 600 | 600 | 600 | 450 |
| 54262 Young Adult-Books | 5,308 | 6,420 | 6,420 | 6,420 | 6,420 |
| 54263 YA-Periodicals | 58 | 100 | 100 | 100 | 60 |
| 54271 ADULT-BOOKS | 24,050 | 25,230 | 25,230 | 25,230 | 30,000 |
| 54272 A-Periodicals | 5,287 | 5,400 | 5,400 | 5,400 | 5,400 |
| 54275 A-Audiobook | 13,362 | 13,600 | 13,600 | 13,600 | 13,600 |
| 54277 A-Reference | 6,652 | 7,230 | 7,230 | 7,230 | 6,050 |
| 54278 A-Visual | 7,154 | 7,140 | 7,140 | 7,140 | 8,230 |
| 54279 A-Music | 442 | 1,000 | 1,000 | 1,000 | 500 |
| 54283 Reference Computer Programs | 6,599 | 6,000 | 6,000 | 6,000 | 6,000 |
| Total 542 School/Library Books | 97,959 | 107,625 | 107,625 | 107,030 | 107,065 |

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|-----------------|------------------|-------------------|--------------------|-------------------|
| 543 Office Supplies | | | | | |
| 54301 Office Supplies | 21,306 | 27,100 | 27,100 | 27,350 | 26,460 |
| 54302 Copier Supplies | 3,972 | 4,000 | 4,000 | 4,000 | 4,000 |
| 54303 Parks Supplies | 247 | 450 | 450 | 450 | 450 |
| 54304 Medical Supplies | 14,898 | 13,500 | 13,500 | 15,000 | 14,500 |
| 54310 Emergency Supplies | 153 | 250 | 250 | 1,600 | 1,400 |
| Total 543 Office Supplies | 40,576 | 45,300 | 45,300 | 48,400 | 46,810 |
| 544 Food Service Supplies | | | | | |
| 54402 Food | 1,962 | 2,500 | 2,500 | 2,500 | 2,500 |
| 54410 Pet Food | 96 | 400 | 400 | 400 | 400 |
| Total 544 Food Services | 2,058 | 2,900 | 2,900 | 2,900 | 2,900 |
| 545 Land/Rd Maint Supplies | | | | | |
| 54504 Sand/Gravel/Cement | 181 | 500 | 500 | 500 | 500 |
| 54510 Signs & Signals | | 100 | 100 | 100 | 100 |
| 54511 Grounds Supplies | 16,647 | 21,000 | 21,000 | 21,000 | 21,000 |
| Total 545 Land/Rd Maint Supplies | 16,828 | 21,600 | 21,600 | 21,600 | 21,600 |
| 546 Energy | | | | | |
| 54601 Gasoline - Unleaded | 62,067 | 93,200 | 93,200 | 93,200 | 98,200 |
| 54602 Diesel Fuel | 146,700 | 146,700 | 146,700 | 146,700 | 153,700 |
| 54603 Fuel Oil | 135,250 | 70,500 | 70,500 | 70,500 | 82,000 |
| 54604 Electric | 183,500 | 265,000 | 265,000 | 265,000 | 252,000 |
| 54605 Propane | 4,989 | 4,400 | 4,400 | 4,400 | 4,400 |
| 54606 Natural Gas | 22,800 | 24,500 | 24,500 | 24,500 | 24,500 |
| 54607 Street Lighting | 45,858 | 48,000 | 48,000 | 48,000 | 48,000 |
| 54610 Clean Energy | 1,000 | 8,500 | 8,500 | 8,500 | 8,500 |
| Total 546 Energy | 602,164 | 660,800 | 660,800 | 660,800 | 671,300 |
| 547 Building Supplies | | | | | |
| 54701 Building Supplies | 47,072 | 43,400 | 43,400 | 43,400 | 43,400 |
| 54702 Custodial Supplies | 541 | 1,350 | 1,350 | 1,350 | 1,300 |
| 54704 Paint Supplies | 6,148 | 7,100 | 7,100 | 7,100 | 7,100 |
| 54705 Hand Tools | 1,677 | 2,350 | 2,350 | 2,350 | 2,350 |
| 54706 Non Capitalized Equipment | 7,992 | 1,650 | 1,650 | 1,650 | 1,650 |
| Total 547 Building Supplies | 63,430 | 55,850 | 55,850 | 55,850 | 55,800 |

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

| | | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|----------------------------------|-------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 548 Rolling Stock Supplies | | | | | | |
| 54802 | Lubrication & Anti-freeze | 5,511 | 7,500 | 7,500 | 7,500 | 8,000 |
| 54806 | Auto Parts | 13,760 | 14,440 | 14,440 | 14,440 | 14,440 |
| 54807 | Truck Parts | 75,612 | 78,000 | 78,000 | 88,000 | 78,000 |
| 54808 | Equipment Parts | 47,255 | 46,300 | 46,300 | 46,300 | 46,670 |
| Total 548 Rolling Stock Supplies | | 142,138 | 146,240 | 146,240 | 156,240 | 147,110 |
| 549 Other Supplies | | | | | | |
| 54901 | Firefighting Supplies | 14,177 | 6,000 | 6,000 | 8,000 | 7,500 |
| 54906 | Police Supplies | 1,040 | 2,500 | 2,500 | 1,500 | 1,500 |
| 54909 | Welding Supplies | 743 | 2,500 | 2,500 | 2,500 | 2,500 |
| 54911 | Other Program Supplies | 10,225 | 10,450 | 10,450 | 7,350 | 8,900 |
| Total 549 Other Supplies | | 26,185 | 21,450 | 21,450 | 19,350 | 20,400 |
| 552 Building Facilities | | | | | | |
| 55216 | Other/Miscellaneous | 1,660 | | | | |
| Total 552 Building Facilities | | 1,660 | | | | |
| 554 Equipment | | | | | | |
| 55412 | Trucks | 5,974 | | | | |
| 55420 | Office Equipment | 1,834 | | | | |
| 55422 | Furniture/Furnishings | 400 | 400 | 400 | 400 | 400 |
| 55423 | System Support | | 52,520 | 50,720 | 51,420 | 55,095 |
| 55430 | Equipment - Other | 13,207 | 19,800 | 19,800 | 18,900 | 18,750 |
| Total 554 Equipment | | 21,415 | 72,720 | 70,920 | 70,720 | 74,245 |
| 563 Misc Expenses & Fees | | | | | | |
| 56306 | Fee Waivers | 102,650 | 100,850 | 100,850 | 100,850 | 125,000 |
| 56312 | Contingency | | 83,800 | 18,850 | | 120,880 |
| 56350 | Board of Assessment Appeals | 1,004 | 700 | 700 | 700 | 700 |
| 56351 | Comm. on Sens. & Phys Impaire | | 100 | 100 | 100 | 100 |
| 56352 | Commission on Aging | | 100 | 100 | 100 | 100 |
| 56353 | Parks & Advisory Committee | 263 | 3,000 | 3,000 | 3,000 | 3,000 |
| 56354 | Zoning Board of Appeals | 1,990 | 1,500 | 1,500 | 1,500 | 1,500 |
| 56355 | Conservation Commission | 50 | 100 | 100 | 100 | 100 |
| 56356 | Beautification Committee | 55 | 500 | 500 | 500 | 500 |
| 56357 | Historic District Commission | | 150 | 150 | 150 | 150 |
| 56358 | Arts Advisory Committee | | 500 | 500 | 500 | 500 |
| 56359 | Agriculture Committee | 656 | 100 | 100 | 100 | 100 |
| Total 563 Misc Expenses & Fees | | 106,668 | 191,400 | 126,450 | 107,600 | 252,630 |
| 570 Expend Reductions | | | | | | |
| 57121 | Coventry Share-Probate | (2,850) | | | | |
| Total 570 Expend Reductions | | (2,850) | | | | |

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

| | | Actual | Adopted | Adjusted | Estimated | Proposed |
|-------------------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 09/10 | 10/11 | 10/11 | 10/11 | 11/12 |
| 582 Trans Out-Spec Rev Fund | | | | | | |
| 58211 Cnr | | 635,000 | | | | |
| 58219 Other Operating | | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 58226 Other Operating-Downtown Part | | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 58227 Parks & Recreation Fund | | 334,660 | 340,760 | 340,760 | 340,760 | 389,160 |
| 58229 Other - Fund Balance | | | 17,400 | 17,400 | 17,400 | |
| Total | 582 Trans Out-Spec Rev Fund | 1,099,660 | 488,160 | 488,160 | 488,160 | 519,160 |
| 583 Trans Out-Debt Serv Fund | | | | | | |
| 58300 Debt Service Fund | | 500,000 | 760,000 | 760,000 | 760,000 | 825,000 |
| Total | 583 Trans Out-Debt Serv Fund | 500,000 | 760,000 | 760,000 | 760,000 | 825,000 |
| 584 Trans Out-Capital Proj | | | | | | |
| 58400 Capital Projects Fund | | 50,000 | 307,500 | 307,500 | 307,500 | 525,000 |
| Total | 584 Trans Out-Capital Proj | 50,000 | 307,500 | 307,500 | 307,500 | 525,000 |
| 587 Trans Out-Trust A | | | | | | |
| 58714 Medical Pension Trust Fund | | 50,000 | 50,000 | 50,000 | 50,000 | 52,500 |
| Total | 587 Trans Out-Trust A | 50,000 | 50,000 | 50,000 | 50,000 | 52,500 |
| Total | 111 General Fund - Town | \$12,814,946 | \$13,113,895 | \$13,113,895 | \$13,157,932 | \$13,836,320 |

TOWN GOVERNMENTAL ACTIVITIES

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

| | | Actual | Adopted | Adjusted | Estimated | Proposed |
|-------------------------|----------------------------|-----------|-----------|-----------|-----------|-----------|
| | | 09/10 | 10/11 | 10/11 | 10/11 | 11/12 |
| 100 | General Government | | | | | |
| 11100 | Legislative | 71,473 | 67,490 | 67,490 | 74,570 | 75,940 |
| 12100 | Municipal Management | 192,414 | 188,990 | 190,210 | 190,540 | 191,900 |
| 12200 | Human Resources | 109,010 | 120,250 | 127,310 | 126,890 | 126,740 |
| 13100 | Town Attorney | 27,016 | 37,950 | 37,950 | 37,950 | 42,500 |
| 13200 | Probate | (161) | 5,230 | 5,230 | 6,880 | 4,300 |
| 14200 | Registrars | 39,491 | 57,210 | 54,400 | 54,400 | 63,740 |
| 15100 | Town Clerk | 186,394 | 189,870 | 193,600 | 197,345 | 200,070 |
| 15200 | General Elections | 9,134 | 20,450 | 20,450 | 22,038 | 22,800 |
| 16100 | Finance Administration | 56,902 | 48,400 | 50,090 | 50,090 | 51,070 |
| 16200 | Accounting & Disbursements | 262,366 | 237,790 | 211,160 | 239,160 | 220,130 |
| 16300 | Revenue Collections | 126,479 | 132,640 | 139,600 | 139,255 | 148,555 |
| 16402 | Property Assessment | 187,832 | 197,975 | 201,965 | 201,530 | 209,135 |
| 16510 | Central Copying | 38,972 | 39,000 | 39,000 | 39,000 | 39,000 |
| 16511 | Central Services | 28,403 | 32,500 | 32,500 | 32,500 | 34,000 |
| 16600 | Information Technology | 67,000 | 10,000 | 11,800 | 10,000 | 10,500 |
| 30900 | Facilities Management | 851,918 | 888,670 | 892,450 | 894,250 | 898,300 |
| Total 100 General Govt. | | 2,254,643 | 2,274,415 | 2,275,205 | 2,316,398 | 2,338,680 |

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.

The Town of Mansfield is a member of the Connecticut Conference of Municipalities, the Eastern Highlands Health District, the Mansfield Downtown Partnership, the National League of Cities, and the Windham Region Council of Governments.

FY 2010/11 Highlights

- Maintained active involvement with the Mansfield Downtown Partnership (three council members currently sit on the Partnership's Board of Directors). Executed development agreement between the Town and Storrs Center Alliance, LLC and Education Realty Trust, Inc. Continued design process for the Storrs Center Intermodal Center and discussion on related parking issues.
- Continued to serve on a number of Council advisory committees such as but not limited to Sustainability, Committee on Community Quality of Life, and Public Safety. Ad hoc Council Sub-Committees such as Regionalization and Ordinance Review met on an as needed basis.
- Adopted the Ordinance Regarding the Procedure for Administration and Fiduciary Oversight of Town Finances. Revised the Fee Waiver Ordinance. Continued review of potential revisions to the Ethics Ordinance. Adopted an Open and Transparent Government Policy. Revised Fair Housing Policy and adopted a Fair Housing Resolution. Updated the Council's Rules of Procedure.
- Conducted numerous workshops regarding Mansfield Public Schools elementary school facilities. Evaluated and analyzed options regarding construction/renovation of elementary school facilities.
- Continued to help lead the Mansfield Community-Campus Partnership (MCCP) which strives to improve the quality of life for all members of the community and to promote positive community-campus relations. Working with staff, MCCP implemented a pilot blight and litter reduction program in the Hunting Lodge Road neighborhood.
- Co-sponsored several successful community events, including the *Tour de Mansfield* (bike tour), *Festival on the Green* and *Winter Fun Day* in collaboration with the Mansfield Downtown Partnership.
- Monitored various community developments and issues affecting Mansfield residents such as water/wastewater issues, the USDA/UConn Animal Health Research Center, and the Spring Weekend Task Force.
- Published a *Citizen's Guide to the Budget – 2011 Edition*.

FY 2011/12 Major Initiatives

- Embrace sustainability and use as a principle in decision making.
- Make progress on the physical components of the Mansfield Downtown Partnership "Storrs Center" project.
- Make a decision on the school renovation project that protects the quality of our educational system.
- Maintain core services despite declining revenues.
- Improve quality of life for residents of neighborhoods close to the UCONN campus.
- Improve tradition of open and transparent government.
- Improve active recreation facilities for youth.
- Remediate environmental issues.
- Continue to support and improve senior services.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 11100 Legislative | | | | | |
| 511 Noncertif. | 206 | | | | |
| 522 Misc Benefits | 22,057 | 19,710 | 19,710 | 19,890 | 19,240 |
| 531 Prof & Tech Services | 43,805 | 41,950 | 41,950 | 42,400 | 43,850 |
| 539 Other Purch Services | 4,171 | 4,030 | 4,030 | 10,680 | 11,350 |
| 541 Instructional Supplies | | 200 | 200 | | |
| 543 Office Supplies | | 100 | 100 | 100 | |
| 544 Food Service Supplies | 1,234 | 1,500 | 1,500 | 1,500 | 1,500 |
| Total 11100 Legislative | 71,473 | 67,490 | 67,490 | 74,570 | 75,940 |

| <u>Work Measurements</u> | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------|-----------------|------------------|--------------------|-------------------|
| Agenda Items Considered | 226 | 201 | 226 | 226 |
| Regular Council Meetings Held | 23 | 22 | 23 | 23 |
| Special Council Meetings Held | 15 | 8 | 22 | 15 |

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 implementing Council policy and overseeing the work of all Town departments. In addition, the Town Manager serves as the Director of Public Safety, the Personnel Officer and the legal Traffic Authority. The Town Manager's staff is directly responsible for human resources and risk management, community development (small cities), and provides staff support to the Town Council and various advisory boards and committees.

FY 2010/11 Highlights

- *Budget:* worked with Town Council and key stakeholders to prepare FY 2011/12 operating and capital budgets. Conducted public information sessions and distributed budget materials to numerous public locations.
- *Capital projects:* completed Hunting Lodge Road Bikeway project; completed base middle school fuel conversion project (project alternates ongoing). Continued to serve as active member of school building committee and assisted in preparation of committee's report and recommendations. Served as member of Four Corners Water and Sewer Advisory Committee and prepared capital budget recommendation to finance design and permitting related to the project.
- *Community-campus relations:* continued to work with public safety, university and landlord representatives to mitigate the impact of parties and related activity at student housing complexes adjacent to campus. Worked cooperatively with UCONN to connect over a dozen students with work experience opportunities in Mansfield; most students completed a number of work assignments and projects for the Town at no (direct) cost to the Town.
- *Committee support:* continued to support the work of Council and advisory committees such as the ad hoc Regionalization Committee, Committee on Community Quality of Life, Ethics Board, Mansfield Community Campus Partnership, Ordinance Review Committee, Personnel Committee, Public Safety Committee, Storrs Center Parking Steering Committee, and the Town-University Relations Committee.
- *Community development:* completed several small projects such as ADA improvements to a family changing room at the Community Center, roof improvements to the Mansfield Senior Center, and housing rehabilitation projects. Applied for an active grant in Spring 2011, most likely for housing rehabilitation funds. Updated policies and procedures for administration of CDBG funds. Made substantial progress on archiving of Small Cities Program files.
- *Economic development:* executed agreement with Department of Economic and Community Development to provide \$10 million in urban action grant funding to finance construction of Storrs Center intermodal center; assisted in establishment of Storrs Center parking steering committee; initiated design work for Storrs Road improvement project; continued negotiations with LeylandAlliance to prepare proposed Storrs Center development agreement. Assisted with coordination of WINCOG region economic development plan.
- *Police study:* Completed a police services study to determine present and future needs as well as options for providing police services in Mansfield.
- *Regionalism:* Participated in regionalism discussions with Windham staff and elected officials in such areas as Public Works, Parks and Recreation, Human Services, and Libraries. UCONN students assisting in review of opportunities for sharing Parks and Recreation services between Mansfield and Windham.
- *Strategic planning:* continued to assist Council with prioritization and implementation of the strategic plan. Provided periodic updates to Council on progress made to achieve the goals of Mansfield 2020: A Unified Vision.
- *Sustainability:* Participated as member of sustainability advisory committee. Working with Public Works and UCONN student, continued greenhouse gas emissions inventory and analysis.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|-----------------|------------------|-------------------|--------------------|-------------------|
| 12100 Municipal Management | | | | | |
| 517 Salaries and Wages | 184,005 | 182,420 | 183,640 | 183,640 | 185,730 |
| 522 Misc Benefits | 5,471 | 4,370 | 4,370 | 4,430 | 4,170 |
| 539 Other Purch Services | 1062 | | | | |
| 542 School/Library Books | | 200 | 200 | | |
| 543 Office Supplies | 1,876 | 2,000 | 2,000 | 2,470 | 2,000 |
| Total 12100 Municipal Management | 192,414 | 188,990 | 190,210 | 190,540 | 191,900 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 | |
|---------------------------------|-----------------|------------------|--------------------|-------------------|-------------|
| EMPLOYEE BENEFITS | | 75,210 | 73,119 | 70,466 | 72,692 |
| EMPLOYEES | | | | | |
| Town Manager | | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Ass't to Town Manager | | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| Total | | 2.00 | 2.00 | 2.00 | 2.00 |
| Paid from Other Funds | | - | - | - | - |
| Paid from General Fund | | 2.00 | 2.00 | 2.00 | 2.00 |

Work Measurements

| | | | | |
|--------------------------------|--------|--------|--------|--------|
| Number of Full Time Equivalent | 148.23 | 148.48 | 149.06 | 150.94 |
| Staff Meetings Conducted | 12 | 12 | 12 | 12 |

FY 2011/12 Major Initiatives

- *Budget:* develop proposed FY 2012/13 operating and capital budgets.
- *Capital projects:* assist Town Council with its review of proposed school renovation project. Pending Council's approval, submit proposal to voters for fall 2010 referendum. Complete alternates to Mansfield Middle School fuel conversion project; complete Birch Road bikeway project. Assist advisory committee with Four Corners water and sewer project.
- *Committee support:* continue to support the work of assigned advisory committees and the Town Council.
- *Community-campus relations:* continue efforts to promote quality of life and positive community-campus relations, including the implementation of additional regulatory measures.
- *Community development:* prepare application to Small Cities Community Development Block Grant Program.
- *Economic development:* complete negotiation of proposed development agreement with Storrs Center preferred developer; continue preparation of Storrs Center parking management plan; continue Storrs Road improvements project. Assist in implementation of WINCOG region economic development plan. Work with staff committee and other key stakeholders to develop more comprehensive economic development program focused on business retention and recruitment.
- *Strategic planning:* continue implementation of various aspects of the *Mansfield 2020: A Unified Vision* strategic plan.

HUMAN RESOURCES - 12200

Under the direction of the Assistant to 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 works to promote equitable and cooperative labor relations through collective bargaining and contract administration.

FY 2010/11 Highlights

- Recruited and filled various full-time and part-time Town staff positions such as: accountant, accounting manager-treasurer, firefighter/EMT, planning director, senior center coordinator, and senior services transportation coordinator.
- Completed negotiations with Public Works, Professional and Technical, and Fire (anticipated) unions for successor collective bargaining agreements, which will expire June 30, 2013.
- Conducted quarterly labor-management meetings with Public Works union.
- Reviewed, responded to and resolved labor grievances for Public Works and Professional and Technical bargaining unit members.
- Conducted classification/reclassification studies for several Town positions.
- Revised existing policies such as: ADA Grievance Procedure, Affirmative Action, Drug-Free Workplace, FMLA, Technology Use, and Vehicle Use.
- Presented draft revisions of the Personnel Rules, applicable to the Town's non-union staff, to the Town Council Personnel Committee. Review and adoption of revised rules anticipated for completion in FY 2011/12.
- Changed insurance carriers for disability insurance, saving the Town over \$20,000 in both disability and life insurance costs.
- Updated a number of internal forms related to benefits and payroll for employees.
- Provided training opportunities for employees such as: anti-harassment training, employee work-styles, and supervisor training.
- Continued to improve archiving and filing systems to ensure compliance with various records retention requirements. Completed labor grievance archiving and I-9 audit. Made substantial progress on archiving workers compensation files.

FY 2011/12 Major Initiatives

- Continue to update various human resources policies.
- As necessary, recruit and fill various vacant staff positions.
- Provide training opportunities for employees.
- Continue to archive documents and improve filing systems.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 12200 Human Resources | | | | | |
| 517 Salaries and Wages | 66,575 | 62,550 | 69,610 | 69,610 | 69,050 |
| 522 Misc Benefits | 6,015 | 9,220 | 9,220 | 9,440 | 9,460 |
| 531 Prof & Tech Services | 34,605 | 44,480 | 44,480 | 44,090 | 44,480 |
| 539 Other Purch Services | 1,753 | 3,000 | 3,000 | 3,000 | 3,000 |
| 542 School/Library Books | | 500 | 500 | 250 | 250 |
| 543 Office Supplies | 62 | 500 | 500 | 500 | 500 |
| Total 12200 Human Resources | 109,010 | 120,250 | 127,310 | 126,890 | 126,740 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 27,212 | 24,002 | 26,711 | 27,025 |

EMPLOYEES

| | | | | |
|-------------------------------|-------------|-------------|-------------|-------------|
| Assistant to the Town Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resources Assistant | <u>0.63</u> | <u>0.63</u> | <u>0.71</u> | <u>0.71</u> |
| Total | 1.63 | 1.63 | 1.71 | 1.71 |
| Paid from Other Funds | 0.50 | 0.59 | 0.59 | 0.59 |
| Paid from General Fund | 1.13 | 1.04 | 1.12 | 1.12 |

Work Measurements

| | | | | |
|--|----|----|----|----|
| Position Recruitments Conducted (regular positions) | 10 | 8 | 9 | 9 |
| Applicants Tested/Interviewed (regular positions) | 52 | 35 | 70 | 50 |
| New Hires, Full-Time & Part-Time (regular positions) | 2 | 3 | 2 | 2 |
| Internal Promotions, Full-Time & Part-Time (regular positions) | 8 | 6 | 7 | 7 |
| Collective Bargaining Sessions | 7 | 4 | 20 | 2 |
| Grievances | 4 | 4 | 3 | 3 |

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, Town officers, boards and commissions. The Attorney also prepares or approves ordinances, resolutions, forms of contracts and agreements, and appeals orders, decisions and judgments.

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

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 13100 Town Attorney | | | | | |
| 531 Prof & Tech Services | 27,016 | 37,950 | 37,950 | 37,950 | 42,500 |
| Total 13100 Town Attorney | 27,016 | 37,950 | 37,950 | 37,950 | 42,500 |

PROBATE COURT – 13200

Effective January 5, 2011, the Mansfield Probate Court consolidated with the Tolland Probate Court and is now known as the Tolland-Mansfield Probate District. The newly merged Court serves the Towns of Coventry, Mansfield, Tolland and Willington and is located in the Tolland Town Hall, 21 Tolland Green, Tolland, CT 06084.

A Probate Court has jurisdiction over decedents' estates, testamentary trusts, guardianships of minors' estates, conservatorships of the estate and person of incapacitated adults, voluntary conservatorships, guardianships of persons with mental retardation, commitments of the mentally ill and changes of names for adults and minors. The Probate Court is also responsible for terminations of parental rights, removal of guardians of minors, emancipation of minors and adoptions. In addition, the Court accepts applications for passports.

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

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

The Probate Court Administrator is appointed by the Chief Justice of the State Supreme Court. He/She oversees the efficient operation and proper conduct of Probate Courts statewide. Connecticut's probate courts are organized into one-town or multi-town districts. On January 5, 2011, the number of Connecticut's Probate Courts was reduced from 117 to 54 through a statewide consolidation of courts implemented due to legislation adopted in 2009.

**Town of Mansfield
Expenditure Budget**

| | | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---------------|--------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 13200 Probate | | | | | | |
| | 539 Other Purch Services | 2,037 | 4,400 | 4,400 | 6,050 | 4,300 |
| | 542 School/Library Books | 270 | 330 | 330 | 330 | |
| | 543 Office Supplies | 162 | 200 | 200 | 200 | |
| | 549 Other Supplies | 220 | 300 | 300 | 300 | |
| | 570 Expend Reductions | (2,850) | | | | |
| Total | 13200 Probate | (161) | 5,230 | 5,230 | 6,880 | 4,300 |

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 April to ensure records are accurate and complete; managing elections, primaries, referenda and audits; securing and training poll workers; handling requests for voter registration and education; and processing new mail-in, cancellations, changes and cross-town registrations as received.

The staff consists of two Registrars, one Democrat and one Republican, plus one deputy for each party. The work is part-time and the Registrars are elected every two years. As of mid-November 2010 there are 11,894 registered voters in the town.

FY 2010/2011 Highlights

- Conducted the November 2010 Federal Election, May 2011 Region School District 19 Budget Referendum and June 2011 Town Budget Referendum.
- Attended the 2011 Spring Registrar of Voters Association of Connecticut and the 2011 Fall Regional Convention.
- Attended the County Conferences.
- Trained poll workers and electors in new system technology.
- Registered new voters.
- Processed registration changes and cancellations.
- Processed cross-town registrations.
- Completed the annual canvass of voters.

FY 2011/2012 Initiatives

- Conduct the November 2011 Municipal Election, May 2012 Region School District 19 Budget Referendum, and the June 2012 Town Budget Referendum.
- Monitor changes in current election law, including recently passed federal legislation.
- Continue training poll workers and voters on the use of new voting technology.
- Continue registering new voters, making changes and processing cancellations.
- Continue to conduct the annual canvass of voters using the National Change of Address System.
- Continue to attend the Spring and Fall Conventions.
- Continue to attend the County Conferences.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 14200 Registrars | | | | | |
| 517 Salaries and Wages | 37,402 | 53,110 | 50,300 | 50,300 | 59,640 |
| 522 Misc Benefits | 348 | 800 | 800 | 800 | 800 |
| 539 Other Purch Services | 1,596 | 2,500 | 2,500 | 2,500 | 2,500 |
| 543 Office Supplies | 145 | 800 | 800 | 800 | 800 |
| Total 14200 Registrars | 39,491 | 57,210 | 54,400 | 54,400 | 63,740 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 15,288 | 20,959 | 19,301 | 23,342 |

ELECTED OFFICIALS

| | | | | |
|------------------------|-------------|-------------|-------------|-------------|
| Registrars | <u>1.17</u> | <u>1.38</u> | <u>1.25</u> | <u>1.52</u> |
| Total | 1.17 | 1.38 | 1.25 | 1.52 |
| Paid from Other Funds | - | - | - | - |
| Paid from General Fund | 1.17 | 1.38 | 1.25 | 1.52 |

Work Measurements

| | | | | |
|-------------------------------------|--------|--------|--------|--------|
| Elections, Primaries and Referenda | 4 | 4 | 5 | 3 |
| Registered Voters | 11,000 | 12,000 | 12,000 | 12,250 |
| New Voters Registered | 2,000 | 1,000 | 1,000 | 250 |
| Special Voter Registration Sessions | 3 | 3 | 3 | 3 |
| Cross-town Registrations | 350 | 250 | 170 | 40 |

TOWN CLERK - 15100

The duties of the Town Clerk's Office include: recording, indexing and maintaining all land records and maps; issuing dog and all sport licenses; maintaining a record of elected and appointed officials; registering voters; conducting the absentee ballot program; reporting of election results; providing copies of documents and records as requested; filing liquor permits, veteran discharge papers and trade name certificates; recording and certifying the appointments of other notaries; and filing and maintaining all agendas, schedules and minutes for the Boards and Commissions in Town. The Town Clerks also serve as Registrars of Vital Statistics issuing birth, marriage and death records and burial permits. The Connecticut General Statutes set the fees for Town Clerk services, and the revenue received is deposited in the General Fund of the Town, or remitted to the state when applicable.

The Town Clerk's Office performs several additional duties for the Town including: overseeing the records management program; processing Freedom of Information (FOI) requests; maintaining and assisting both staff and public with the Town Calendar of meetings; acting as notary public; assisting with the permitting of raffles and games of chance; processing all Town mail, 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. The Town Clerk serves as the Clerk to the Town Council and is responsible for all minutes, legal notices, certification of documents and serves as staff to the Committee on Committees and the Cemetery Committee.

The Office of the Town Clerk is a major source of information for both residents and visitors. Responding to the requests and needs of these individuals continues to be a major focus of the office.

FY 2010/2011 Highlights

- Prepared, submitted and received a Historic Preservation Grant for the 2010/2011 fiscal year which will organize and identify capital projects dating back to 1933. Achieved the goals and projects as outlined in the 2009/2010 Historic Preservation Grant including the development of a central file for all Town owned Open Space.
- Conducted Town Clerk ballot preparation, absentee ballot distribution, and election reporting responsibilities for the Democratic and Republican Primaries, the Regional School District 19 Referendum on appropriations for athletic facilities improvements, the State Election, the Regional School District Budget and the possible Town Budget Referendum and School Building Referendum.
- Compiled list of current and past members of Mansfield's volunteer boards and commissions for historical reference.
- Began a thorough review of the technology currently being used in the office, the options available and how to best interface with other departments.
- Assisted the Assistant to the Town Manager with the hiring and delegation of responsibilities for 12 work study students from Uconn.
- Continued the process of re-indexing all filed boundary and subdivision maps currently in the Town in anticipation of changing our current laminated map filing system to a disk based one.

FY 2011/2012 Initiatives

- Evaluate Historic Preservation Grant funding, and, if money is available in the FY2011/2012 cycle, prepare a grant submission for the next stage in the Record Management Plan.
- Create additional inventories of record material to facilitate ease of filing and retrieving and continue to compile electronically available databases for staff reference.
- Investigate options for Mylar map filings and plan for future storage needs in the vault.
- Evaluate all available options for the scanning of land records to facilitate retrieval and storage. (Funds have been included in the Capital Improvement Project Budget for 2012.)

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 15100 Town Clerk | | | | | |
| 517 Salaries and Wages | 166,205 | 168,010 | 171,740 | 171,740 | 178,210 |
| 522 Misc Benefits | 858 | 1,080 | 1,080 | 1,125 | 1,080 |
| 531 Prof & Tech Services | 3,173 | 3,300 | 3,300 | 6,500 | 3,300 |
| 539 Other Purch Services | 14,920 | 10,700 | 10,700 | 11,200 | 10,700 |
| 542 School/Library Books | 178 | 180 | 180 | 180 | 180 |
| 543 Office Supplies | 1,060 | 1,000 | 1,000 | 1,000 | 1,000 |
| 554 Equipment | | 5,600 | 5,600 | 5,600 | 5,600 |
| Total 15100 Town Clerk | 186,394 | 189,870 | 193,600 | 197,345 | 200,070 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 67,935 | 67,797 | 65,900 | 69,749 |
| REVENUE | 193,283 | 208,700 | 198,800 | 198,800 |

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 | - | - | - | - |
| Paid from General Fund | 3.00 | 3.00 | 3.00 | 3.00 |

Work Measurements

| | | | | |
|--------------------|-------|-------|-------|-------|
| Documents Recorded | 2,332 | 3,000 | 2,500 | 3,000 |
| Maps Filed | 101 | 50 | 100 | 100 |
| Vital Statistics | 268 | 300 | 275 | 275 |
| Sport Licenses | 519 | 600 | 500 | 500 |
| Dog Licenses | 1,692 | 1,600 | 1,690 | 1,690 |

GENERAL ELECTIONS - 15200

This program covers the expense of conducting elections, primaries, audits and referenda in accordance with the Connecticut General Statutes. The program budget includes funds for one primary, one municipal election, one Region #19 budget referendum and one Town budget referendum.

Services provided by the Registrars of Voters for the supervision of elections, registration of voters and other duties are shown in the Registrar of Voters program budget (14200). Services provided by the Town Clerk includes the issuance of absentee ballots and other needed funds shown in the Town Clerk's program budget (15100).

**Town of Mansfield
Expenditure Budget**

| | | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------|--------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 15200 General Elections | | | | | | |
| | 533 Repairs/Maintenance | 210 | 500 | 500 | 2,028 | 2,050 |
| | 539 Other Purch Services | 8,766 | 18,750 | 18,750 | 18,750 | 19,550 |
| | 543 Office Supplies | | 200 | 200 | 260 | 200 |
| | 544 Food Service Supplies | 158 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total | 15200 General Elections | 9,134 | 20,450 | 20,450 | 22,038 | 22,800 |

FACILITIES MANAGEMENT - 30900

This program includes the costs to maintain all municipal buildings under the supervision of the Director of Facilities Management. The Department is responsible for the maintenance and repair of Town buildings and equipment, including the Audrey Beck Municipal Building, Mansfield Community Center, Mansfield Public Library, three Fire Stations, Senior Center, Wellness Center, Public Works Garage, Bicentennial Pond Buildings, Animal Shelter, 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 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 2010/11 Highlights

- Applied for and received a \$97,000 grant to make energy improvements to Town facilities. Used these funds on the following projects, which were completed at no cost to the town for either parts or labor:
 - Installed 6,000 energy efficient light bulbs in all major town building which will save the Town of Mansfield approximately \$20,000 per year.
 - Replaced the boiler at the Maintenance Shop. Boiler is maintenance friendly and will reduce the natural gas usage at the shop by thirty percent (30%).
 - Installed software at the major buildings that will eventually give us control of the heating systems by computer.
- Received and installed free solar panels on four (4) buildings in the Town of Mansfield. These panels will provide twenty-three (23) kilowatts of power, saving the Town approximately \$600 per month.
- Installed new air conditioning at Mansfield Discovery Depot Daycare.
- Assisted in the completion of the Mansfield Middle School heating project. Energy savings on this system have been calculated to be approximately \$80,000 per year.

FY 2011/12 Major Initiatives

- Install wiring and energy efficient lights at the Public Works salt shed.
- Complete engineering work necessary to purchase energy efficient boilers and distribution systems at Fire Station #107.
- Provide staff assistance to the Town's Sustainability Committee and School Building Committee.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--|-----------------|------------------|-------------------|--------------------|-------------------|
| 30900 Facilities Management | | | | | |
| 511 Noncertif. | 173,605 | 189,090 | 192,140 | 192,140 | 196,000 |
| 517 Salaries and Wages | 111,887 | 112,660 | 115,190 | 115,190 | 116,680 |
| 522 Misc Benefits | 2657 | 2,820 | 2,820 | 2,820 | 2,820 |
| 532 Purch Property Services | 52,126 | 59,000 | 59,000 | 59,000 | 59,000 |
| 533 Repairs/Maintenance | 40,687 | 38,600 | 38,600 | 38,600 | 38,600 |
| 539 Other Purch Services | 86,302 | 85,000 | 85,000 | 85,000 | 87,000 |
| 543 Office Supplies | 740 | 700 | 700 | 700 | 700 |
| 546 Energy | 346,050 | 372,000 | 372,000 | 372,000 | 370,500 |
| 547 Building Supplies | 31,890 | 27,000 | 27,000 | 27,000 | 27,000 |
| 554 Equipment | 5974 | 1800 | | 1,800 | |
| Total 30900 Facilities Management | 851,918 | 888,670 | 892,450 | 894,250 | 898,300 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 116,692 | 121,858 | 117,929 | 122,378 |
| REVENUE | 6,040 | 5,090 | 5,090 | 5,090 |

EMPLOYEES

| | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|
| Facilities Management Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Staff | 2.00 | 2.00 | 2.00 | 2.00 |
| Custodians | 3.00 | 3.00 | 3.00 | 3.00 |
| Administrative Assistant | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| Total | 7.00 | 7.00 | 7.00 | 7.00 |
| Paid from Other Funds | 1.15 | 1.35 | 1.35 | 1.35 |
| Paid from General Fund | 5.85 | 5.65 | 5.65 | 5.65 |

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|----------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 100 General Government- Finance | | | | | |
| 16100 Finance Administration | 56,902 | 48,400 | 50,090 | 50,090 | 51,070 |
| 16200 Accounting & Disbursements | 262,366 | 237,790 | 211,160 | 239,160 | 220,130 |
| 16300 Revenue Collections | 126,479 | 132,640 | 139,600 | 139,255 | 148,555 |
| 16402 Property Assessment | 187,832 | 197,975 | 201,965 | 201,530 | 209,135 |
| 16510 Central Copying | 38,972 | 39,000 | 39,000 | 39,000 | 39,000 |
| 16511 Central Services | 28,403 | 32,500 | 32,500 | 32,500 | 34,000 |
| 16600 Information Technology | 67,000 | 10,000 | 11,800 | 10,000 | 10,500 |
| Total 100 General Govt. | <u>767,954</u> | <u>698,305</u> | <u>686,115</u> | <u>711,535</u> | <u>712,390</u> |

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, Mansfield Discovery Depot and Mansfield Downtown Partnership with the following services:

- Purchasing
- Accounts Payable
- Financial Planning and Policy Making
- Accounting and Bookkeeping
- Financial Statement Preparation
- Treasury Management
- Debt Management
- Revenue Collection
- Budgeting
- Capital Projects Administration

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

FINANCE ADMINISTRATION - 16100

Finance Administration 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, and Mansfield Downtown Partnership.

FY 2010/11 Highlights

- Restructured the finance office to replace the Controller/Treasurer and Accountant positions to an Accounting Manager/Treasurer and Budget Analyst positions.
- Converted to a windows based financial management system for budget, payroll and personnel, increasing efficiency by eliminating duplicate data entry into multiple systems, and increasing financial reporting flexibility and ease.
- Provided financial analysis and projections for the proposed school building project.
- Issued General Obligation bonds in the amount of \$2,840,000 for the funding of numerous capital improvement projects
- Continued the development a long term financial plan for capital improvements.
- Continued work with our State Representatives to restore intergovernmental funding to Mansfield.

FY 2011/12 Major Initiatives

- Continued training for the Accounting Manager, Budget Analyst and Accountant to provide greater coverage and efficiency in supporting our multiple entities.
- Continue the upgrade of software, focusing on Tax Collection and Assessor software.
- Provide financial reporting and services for the many Storrs Center projects that will be underway, including projections and monitoring the Storrs Center reserve fund.
- Continue to work with our State Representatives to restore intergovernmental funding to Mansfield.
- Continue to research ways to control costs and increase efficiency.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-----------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 16100 Finance Administration | | | | | |
| 517 Salaries and Wages | 55,052 | 47,030 | 48,720 | 48,720 | 49,700 |
| 522 Misc Benefits | 1,730 | 1,170 | 1,170 | 1,170 | 1,170 |
| 542 School/Library Books | 48 | 200 | 200 | 200 | 200 |
| 543 Office Supplies | 72 | | | | |
| Total 16100 Finance Admin. | 56,902 | 48,400 | 50,090 | 50,090 | 51,070 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 22,502 | 18,562 | 18,695 | 19,452 |

EMPLOYEES

| | | | | |
|--------------------------------------|-------------|-------------|-------------|-------------|
| Director of Finance | <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/Budgets | 0.60 | 0.60 | 0.60 | 0.60 |
| Paid from General Fund - Town Budget | 0.40 | 0.40 | 0.40 | 0.40 |

Work Measurements

| | | | | |
|---------------------------------------|---|---|---|---|
| Budgets Prepared | 4 | 4 | 4 | 4 |
| Reports: | | | | |
| Financial Reports - Monthly/Quarterly | 2 | 2 | 2 | 2 |
| Fiscal 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 Accounting Manager/Treasurer. 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 Region 19 Board of Education, the Eastern Highlands Health District, the Mansfield Discovery Depot Daycare Center and the Mansfield Downtown Partnership. The Division provides assistance with budget preparation and monitoring for all entities as well as assistance with debt management. The Department is also responsible for capital improvements projects administration and reporting.

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 2010/11 Highlights

- Completed the annual financial audit for the Town of Mansfield, Regional School District No. 19 and Eastern Highlands Health District.
- Prepared the Fiscal Year 2009/10 Comprehensive Annual Financial Report, including implementation of prior year management comment responses.
- Continued treasury management, including effective cash mobilization and investment, payroll direct deposit to all banking institutions, ACH payments, positive pay and debit block for fraud protection, and internal control and audits of cash disbursements.
- Provided the Mansfield Downtown Partnership and the Eastern Highlands Health District with financial monitoring and reporting for all federal and state grants.
- Provided assistance and reporting for the State School Construction grant program for the Mansfield & Region 19 school projects.
- Prepared salary estimates and various financial statements and schedules for the EHHD, Town, Region and Board of Education FY 2011/2012 budgets.
- Provided fiscal analysis for the FY 2010/11 budget in light of projected revenue shortfall.
- Completed upgrade of Admins financial software program to windows-based system for budget, payroll and personnel.
- Completed decentralized purchase order entry for more efficiency and savings. Following a finance clerk retirement, the position will not be filled.
- Hired new Accountant after the restructuring of finance staff.

FY 2011/12 Major Initiatives

- Continue effective cash management and investment to provide safety, liquidity and income.
- Continue to provide accurate and timely financial reporting for all entities.
- Continue accounting and financial reporting for all open School Construction grants and all other grants received by the various entities.
- Prepare salary estimates, financial statements and schedules for the proposed budgets for all entities for FY 2012/2013.
- Provide financial monitoring and reporting for the various DOT and Urban Action grants for the Storrs Center Project.
- Continue to meet all Government Accounting Standards Board required accounting and reporting standards.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|-----------------|------------------|-------------------|--------------------|-------------------|
| 16200 Accounting & Disbursements | | | | | |
| 517 Salaries and Wages | 231,875 | 236,140 | 209,510 | 209,510 | 196,480 |
| 522 Misc Benefits | 1,303 | 950 | 950 | 950 | 950 |
| 531 Prof & Tech Services | 27,822 | | | 28,000 | 22,000 |
| 542 School/Library Books | | 100 | 100 | 100 | 100 |
| 543 Office Supplies | 1,366 | 600 | 600 | 600 | 600 |
| Total 16200 Accounting & Disb. | 262,366 | 237,790 | 211,160 | 239,160 | 220,130 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 94,777 | 104,574 | 80,393 | 76,899 |
| REVENUE | 8,308,420 | 7,522,650 | 7,468,388 | 7,263,120 |

EMPLOYEES

| | | | | |
|-------------------------------|-------------|-------------|-------------|-------------|
| Controller/Treasurer | 1.00 | 1.00 | 0.00 | 0.00 |
| Accounting Manager/ Treasurer | 0.00 | 0.00 | 1.00 | 1.00 |
| Accountant | 2.00 | 2.00 | 1.00 | 1.00 |
| Budget Analyst | 0.00 | 0.00 | 1.00 | 1.00 |
| Finance Clerk | 3.00 | 3.00 | 2.00 | 2.00 |
| Payroll Administrator | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| Total | 7.00 | 7.00 | 6.00 | 6.00 |
| Paid from Other Funds | 2.50 | 2.50 | 2.50 | 2.50 |
| Paid from General Fund | 4.50 | 4.50 | 3.50 | 3.50 |

Work Measurements

| | | | | |
|---|--------|--------|--------|--------|
| Computer Input - All Funds: | | | | |
| Number of Funds Maintained | 50 | 50 | 50 | 50 |
| Accounts Payable Checks Drawn | 9,400 | 9,200 | 8,700 | 8,700 |
| Payment Vouchers and Purchase Orders Received | 14,000 | 14,200 | 13,000 | 13,000 |
| * Vendors | 2,580 | 2,580 | 2,580 | 2,580 |
| Purchasing Card Transactions | 3,110 | 3,200 | 3,300 | 3,400 |
| Payroll Checks | 8,400 | 8,450 | 8,450 | 8,450 |
| Direct Deposit | 13,120 | 13,200 | 13,200 | 13,200 |
| Capital Improvements Administration | 83 | 83 | 84 | 84 |
| Capital Projects Closeouts and Reporting | 24 | 24 | 12 | 16 |

* Note: Vendors are now being recorded as only those used during the fiscal year.

REVENUE COLLECTION - 16300

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

The Division is also responsible for processing and collecting parking tickets issued for parking violations on Town roads and property.

All monies received by other departments and schools are submitted to the Revenue Collection Division for verification and deposit.

FY 2010/11 Highlights

- Maintained a high collection rate while providing pleasant efficient service to taxpayers.
- Continued to utilize Pitney Bowes Smartmailer system for taxes, dog licenses and refuse mailings. Used in conjunction with the DI600 stuffer machine, this uses optical technology to stuff multiple bills in envelopes if it detects a bill for the same taxpayer.
- Continued with implemented returned mail process. Most undeliverable mail was processed and redirected.
- Moved documents in storage into proper storage boxes, labeled with destruction dates, and organized documents in accordance with record retention policies.
- Continued with collection agency process – sending all motor vehicles to the collection agency upon delinquency.
- Continued with implemented parking ticket collection procedures and correspondence follow up.
- Maintained returned checks correspondence and follow up procedures.

FY 2011/12 Major Initiatives

- Maintain excellent collection rates.
- Continue to improve returned mail follow up.
- Implement two additional series of records into the record retention process.
- Review tax software available to determine long-term plan for the tax system.
- Streamline accounts receivable system.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--|-----------------|------------------|-------------------|--------------------|-------------------|
| 16300 Revenue Collections | | | | | |
| 517 Salaries and Wages | 97,669 | 104,200 | 111,160 | 111,160 | 120,250 |
| 522 Misc Benefits | 648 | 690 | 690 | 695 | 755 |
| 531 Prof & Tech Services | 4,687 | 4,800 | 4,800 | 4,770 | 4,800 |
| 539 Other Purch Services | 23,425 | 22,650 | 22,650 | 22,330 | 22,450 |
| 543 Office Supplies | 50 | 300 | 300 | 300 | 300 |
| Total 16300 Revenue Collections | 126,479 | 132,640 | 139,600 | 139,255 | 148,555 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 39,921 | 40,454 | 42,654 | 47,064 |
| TAX REVENUE | 23,955,787 | 24,983,905 | 25,106,605 | 26,376,540 |

EMPLOYEES

| | | | | |
|-------------------------------|-------------|---------------|---------------|-------------|
| Collector of Revenue | 1.00 | 1.00 | 1.00 | 1.00 |
| Ass't to Collector of Revenue | 1.00 | 1.00 | 1.00 | 1.00 |
| Part-time Finance Clerk | <u>0.50</u> | <u> </u> | <u> </u> | <u>0.43</u> |
| Total | 2.50 | 2.00 | 2.00 | 2.43 |
| | | | | |
| Paid from Other Funds | 0.50 | 0.50 | 0.50 | 0.50 |
| Paid from General Fund | 2.00 | 1.50 | 1.50 | 1.93 |

Work Measurements

| | | | | |
|-------------------------------------|--------|--------|--------|--------|
| Tax Accounts | 17,383 | 17,390 | 17,290 | 17290 |
| Tax Accounts (Motor Vehicle Supp.) | 1,739 | 1,943 | 1,760 | 1760 |
| % Collected on Current Levy | 98.5% | 98.5% | 98.5% | 98.50% |
| Parking Violations Processed (est.) | 283 | 250 | 280 | 280 |
| Recyclable/Rubbish Billing (est.) | 9,200 | 9,500 | 9,200 | 9200 |
| Other Miscellaneous Billing (Est.) | 800 | 800 | 250 | 250 |
| Insurance Billing | 1,248 | 1,248 | 1,680 | 1680 |

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 comprised of real estate, motor vehicles, and personal property owned or leased by Town businesses.

FY 2010/11 Highlights

- Processed 360 real property ownership changes for the October 1, 2010 Real Estate Grand List. The total net taxable 2010 Grand List, which includes Personal Property and Motor Vehicles, will be completed by the end of January 2011. The total net taxable 2009 Grand List was \$968,670,393.
- Processed applications for the Elderly Homeowners and Veterans state tax exemption programs.
- Provided assistance to the Engineering Department and our vendor, MainStreetGIS, in identifying mismatched parcels, as well as newly created subdivisions for our GIS maps, which are available on-line.

FY 2011/12 Major Initiatives

- Continue with ongoing systematic inspections in preparation of the next Town-wide Revaluation scheduled for completion in 2014.
- Continue to update UConn building information onto the Assessor's CAMA (Computer Assisted Mass Appraisal) system.
- Maintain Assessor's information on Town's municipal website, including current sales and sales ratio information.
- Continue to provide informational services to the public as outlined by the Connecticut State Statutes.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--|-----------------|------------------|-------------------|--------------------|-------------------|
| 16402 Property Assessment | | | | | |
| 517 Salaries and Wages | 181,784 | 186,330 | 190,320 | 190,320 | 197,250 |
| 522 Misc Benefits | 2,767 | 2,370 | 2,370 | 2,360 | 2,490 |
| 531 Prof & Tech Services | 716 | 5,000 | 5,000 | 5,000 | 5,000 |
| 539 Other Purch Services | 721 | 2,000 | 2,000 | 1,350 | 1,700 |
| 542 School/Library Books | 546 | 1,275 | 1,275 | 1,230 | 1,275 |
| 543 Office Supplies | 1,298 | 1,000 | 1,000 | 1,270 | 1,420 |
| Total 16402 Property Assessment | 187,832 | 197,975 | 201,965 | 201,530 | 209,135 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 74,303 | 76,400 | 73,030 | 77,201 |
| REVENUE | 58,736 | 63,110 | 57,940 | 71,650 |

EMPLOYEES

| | | | | |
|---------------------------|-------------|-------------|-------------|-------------|
| Assessor | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant to the Assessor | 1.00 | 1.00 | 1.00 | 1.00 |
| Property Appraiser | <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 | - | - | - | - |
| Paid from General Fund | 3.00 | 3.00 | 3.00 | 3.00 |

Work Measurements

| | | | | |
|--------------------------------|-------|-------|-------|-------|
| Number of Exemptions Processed | 1,750 | 1,750 | 1,690 | 1,700 |
| Real Estate Transfers | 375 | 400 | 400 | 400 |
| Priced Motor Vehicles | 1,000 | 1,000 | 1,000 | 1,000 |
| Personal Property Accounts | 760 | 800 | 750 | 760 |
| State Mandated Reports | 20 | 20 | 20 | 20 |

STATISTICAL DATA

| | | | | |
|--------------------------|-------|-------|-------|-------|
| Housing Sales Ratio | 64.0% | 61.8% | 65.0% | 70.0% |
| Mobile Home Sales Ratio | 51.1% | 58.5% | 56.1% | 70.0% |
| Condominium Sales Ratio | 61.8% | 60.3% | 59.0% | 70.0% |
| Building Lot Sales Ratio | 53.2% | 62.0% | 62.0% | 70.0% |

* Included in totals are the monthly sales ratio forms completed in conjunction with the Town Clerk.

** Proposed 09/10 sales ratios represent anticipated ratios based upon the 2009 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 at less than \$.02 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 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-----------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 16510 Central Copying | | | | | |
| 539 Other Purch Services | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 543 Office Supplies | 3,972 | 4,000 | 4,000 | 4,000 | 4,000 |
| Total 16510 Central Copying | 38,972 | 39,000 | 39,000 | 39,000 | 39,000 |

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 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 16511 Central Services | | | | | |
| 539 Other Purch Services | 20,967 | 22,500 | 22,500 | 22,500 | 24,000 |
| 543 Office Supplies | 7,436 | 10,000 | 10,000 | 10,000 | 10,000 |
| Total 16511 Central Services | <u>28,403</u> | <u>32,500</u> | <u>32,500</u> | <u>32,500</u> | <u>34,000</u> |

INFORMATION TECHNOLOGY - 16600

This program has been restructured to present the Town's share of the operating costs associated with providing the information technology services for Town government. The Information Technology Department has been consolidated within the Management Services Fund. All costs related to the local and wide area network, information technology infrastructure and administration are reported in the Management Services Fund and are shared with the Mansfield Board of Education and the Region 19 Board of Education. Fiscal year 2010/11 highlights and fiscal year 2011/12 major initiatives can be found in the Management Services Fund budget.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 16600 Information Technology | | | | | |
| 531 Prof & Tech Services | 67,000 | 10,000 | 11,800 | 10,000 | 10,500 |
| Total 16600 Information Tech | 67,000 | 10,000 | 11,800 | 10,000 | 10,500 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---------|-----------------|------------------|--------------------|-------------------|
| REVENUE | 2,500 | 2,500 | 2,500 | 2,500 |

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

| | | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------|-----------------------------|------------------|------------------|-------------------|--------------------|-------------------|
| 200 Public Safety | | | | | | |
| 21200 | Police Services | 835,276 | 950,950 | 916,150 | 914,520 | 931,620 |
| 21300 | Animal Control | 85,210 | 87,530 | 89,900 | 89,900 | 93,030 |
| 22101 | Fire Marshal | 123,335 | 125,390 | 147,800 | 133,040 | 136,270 |
| 22155 | Fire & Emerg Services Admin | 204,859 | 206,850 | 211,020 | 209,240 | 210,460 |
| 22160 | Fire & Emergency Services | 1,360,418 | 1,361,170 | 1,361,170 | 1,436,051 | 1,402,400 |
| 23100 | Emergency Management | 59,430 | 48,420 | 45,630 | 45,830 | 50,140 |
| Total 200 Public Safety | | <u>2,668,528</u> | <u>2,780,310</u> | <u>2,771,670</u> | <u>2,828,581</u> | <u>2,823,920</u> |

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, to protect persons and property, and to ensure the safety of the Town's inhabitants.

The Town Manager, as Director of Public Safety, organizes and directs the work of the Department through its service components of police protection, animal control, emergency management, and fire and emergency services. A combination of resident state troopers and municipal police officers provide police protection services, while the animal control officers administer the Animal Control Program. The Division of Fire and Emergency Services provides fire protection and emergency medical services through a combination of paid and volunteer firefighters/EMTs, as well as fire marshal services. The Fire Marshal's Office is also responsible for the Emergency Management Program.

POLICE PROTECTION – PATROL SERVICES - 21200

Under a contract with the Town, the Connecticut State Police oversees police services in Mansfield. 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 Town Manager serves as Director of Public Safety and provides general oversight/supervision.

Mansfield has eight resident state troopers and one State Police Sergeant assigned specifically to Mansfield; Troop C provides backup services as necessary. In addition, the Town budgets three part-time police officers and one full-time administrative assistant. Additionally, one patrol from Troop C covers the Town of Mansfield.

The police officers and troopers are responsible for the preservation of public order, the impartial enforcement of Town ordinances and state statutes, and the protection of life and property. In Fiscal Year 2009/2010 there were: 10,515 total calls for police service in the Town of Mansfield; 560 criminal investigations conducted; 412 accident investigations conducted; 2,308 motor vehicle citations issued; 1,696 motor vehicle warnings issued; 5,638 non emergency calls for service; and 57 DWI arrests.

Mansfield pays 70% of the costs associated with the Resident Trooper program. Troopers come to Mansfield fully trained and equipped. The Town is also able to utilize the Connecticut State Police for a number of services such as: records management, dispatch services, holding cells, special units, and equipment. The General Fund pays for all costs associated with the Mansfield Police as well as the cost of the Resident Trooper contract.

FY 2010/11 Highlights

- **Fiscal Year to Date (7/1/10-11/29/10)** there have been: 4,345 total calls for police service in the Town of Mansfield; 217 criminal investigations conducted; 172 accident investigations conducted; 1,033 motor vehicle citations issued; 623 motor vehicle warnings issued; and 2,346 non emergency calls for service. 26 DWI arrests have been made in Town fiscal year to date.
- Issued 184 town citations (fiscal year to date) for town ordinance violations. (primarily for alcohol and quality of life issues in the off campus housing areas).
- Conducted the “D.A.R.E” program at the Mansfield Middle School.
- Seven Resident Troopers are currently certified for police bicycle patrols. These patrols have been very effective during special events such as “Fall and Spring weekends” as well as patrolling Mansfield parks, the businesses along Rte 195, and off campus apartment complexes.
- This office, along with the Commanding Officer of Troop C, was instrumental in the planning and execution of State Police operations at UConn’s annual Spring Weekend event.
- Continued to work with the owners of the various apartment complexes including Carriage House in maintaining order and civility through dedicated patrols and strict enforcement of Town ordinances and state laws.
- Participated in community policing efforts such as the MCCP outreach visits, Festival on the Green, “Know Your Town Fair”, Child Safety Fairs, and speaking engagements at local organizations.
- Obtained \$22,425 grant funding for DUI patrols.
- Worked with the Department of Liquor and Tobacco Control in joint operations targeting the illegal sale of alcohol / tobacco to minors.
- Conducted multiple “undercover” operations targeting the illegal possession and sale of alcohol and narcotics.
- Expanded the hours of Resident Trooper coverage to include the midnight shift in an attempt to address the increased volume and severity of call received during this time period.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 21200 Police Services | | | | | |
| 517 Salaries and Wages | 94,386 | 132,650 | 97,850 | 97,850 | 140,200 |
| 522 Misc Benefits | 4,902 | 3,550 | 3,550 | 3,920 | 4,420 |
| 531 Prof & Tech Services | 32 | | | | |
| 533 Repairs/Maintenance | 723 | 700 | 700 | | |
| 539 Other Purch Services | 730,751 | 807,800 | 807,800 | 807,800 | 781,650 |
| 542 School/Library Books | 329 | 350 | 350 | 350 | 350 |
| 543 Office Supplies | 466 | 500 | 500 | 100 | 100 |
| 549 Other Supplies | 2,885 | 2,500 | 2,500 | 2,500 | 3,000 |
| 554 Equipment | 802 | 2,900 | 2,900 | 2,000 | 1,900 |
| Total 21200 Police Services | 835,276 | 950,950 | 916,150 | 914,520 | 931,620 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-----------------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 42,047 | 55,376 | 36,780 | 38,434 |
| REVENUE | 12,159 | 18,550 | 21,800 | 22,800 |
| EMPLOYEES | | | | |
| <u>Town Police Officers</u> | | | | |
| Part-time | 1.10 | 1.10 | 1.10 | 0.83 |
| State Police Officers | 8.00 | 9.00 | 9.00 | 9.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 10.10 | 11.10 | 11.10 | 10.83 |
| Paid from Other Funds | - | - | - | - |
| Paid from General Fund | 10.10 | 11.10 | 11.10 | 10.83 |

FY 2011/12 Major Initiatives

- Continue to participate in the "D.A.R.E" program at the Mansfield Middle School.
- Continue to apply for grant funding to address issues such as DUI, speed enforcement, as well as equipment purchases.
- Continue to work with the owners of the various apartment complexes including Carriage House Apartment in maintaining order and civility through dedicated patrols and strict enforcement of Town ordinances and state laws.
- Prepare and provide police coverage during UConn's annual "Spring Weekend" and "Fall weekend" events.
- Continue in a coordinated effort with UConn, Town government, area business leaders, and community leaders to address substance abuse and quality of life issues on and around the UConn campus.
- Continue to develop new and innovative efforts to address and eventually curtail spontaneous large gatherings at off-campus locations. These efforts will include but are not limited to: undercover operations, DUI enforcement operations, increased efforts to enforce Town ordinances and liquor violations.
- Continue to work with the UConn Dean of Students to address quality of life issues that arise from off campus housing.
- Continue to provide the most professional and effective police coverage possible, within our current economic climate, to meet the needs of this growing community.
- Obtain a NECASA grant for alcohol compliance checks.
- The Town of Mansfield is currently using an independent research firm to evaluate the present policing model as well as the projected police needs of the Town. The evaluation will help the Town to effectively address the policing needs of a growing community. Proposed major initiatives could be modified or adjusted depending on the findings of this study.

ANIMAL CONTROL - 21300

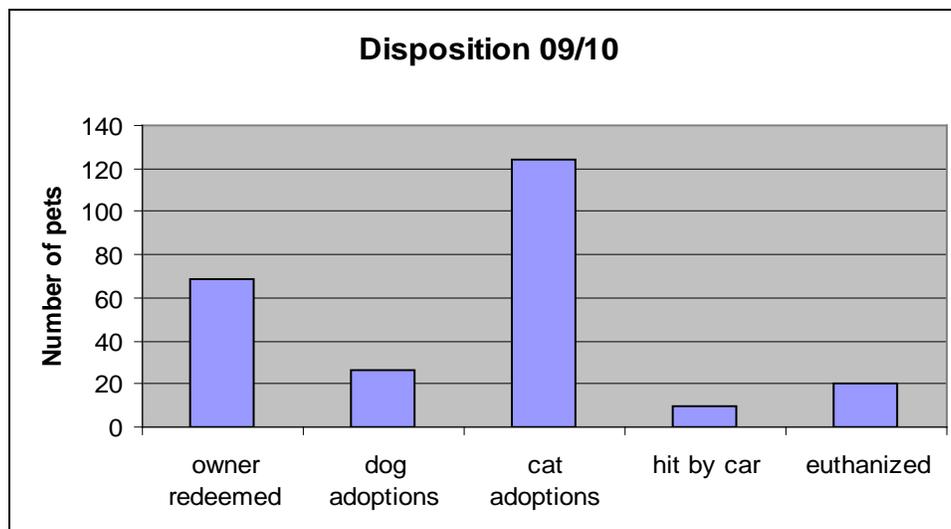
The Animal Control Department promotes and maintains a safe environment for Mansfield residents. The Department enforces state statutes concerning canines and felines. It handles complaints and impounds stray and injured pets. The majority of unclaimed pets are adopted. Other duties are the annual canvass for unlicensed dogs, unvaccinated pets and unaltered cats and it provides information to Town residents regarding animal behavior, care and diseases (rabies).

FY 2010/11 Highlights

- Cooperated with the Friends of the Mansfield Animal Shelter, Inc. to support the shelter and its animals which included: testing adult cats for feline aids and leukemia; vaccinating felines; providing medical care to dogs; and grooming felines and dogs. All adoptable pets are spayed and neutered before they leave the shelter.
- Continued volunteer, community service programs. The shelter provides an important social function and learning experience for the young. 9 new volunteers were welcomed in 2010.
- Continued educational program at elementary schools regarding dog bite prevention and responsible pet ownership.
- Continued to utilize the successful nationwide website – www.mansfield.petfinder.com - to advertise dogs and cats for adoption, resulting in an adoption rate of 89%. Only very sick or aggressive pets are euthanized. Staff found good homes for 150 pets in Fiscal Year 2009/2010.
- Successfully enforced the 2006 adopted mandatory cat spay neuter Town ordinance.

FY 2011/12 Major Initiatives

- Closely work with FOMAS, Inc. (Friend of Mansfield Animal Shelter).
- Successfully complete the annual survey for unlicensed dogs, unaltered cats and unvaccinated pets.
- Continue strict enforcement of State and Town Statutes concerning animals.
- Implement a new financial computer program to assist with Town reports in cooperation with IT.
- Educate public about the cat overpopulation problem and responsible pet ownership.



**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-----------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 21300 Animal Control | | | | | |
| 517 Salaries and Wages | 78,686 | 79,520 | 81,890 | 81,890 | 85,020 |
| 522 Misc Benefits | 301 | 990 | 990 | 990 | 990 |
| 531 Prof & Tech Services | 3,180 | 3,000 | 3,000 | 3,000 | 3,000 |
| 533 Repairs/Maintenance | 13 | 50 | 50 | 50 | 50 |
| 539 Other Purch Services | 2,310 | 2,620 | 2,620 | 2,620 | 2,620 |
| 544 Food Service Supplies | 96 | 400 | 400 | 400 | 400 |
| 547 Building Supplies | 502 | 800 | 800 | 800 | 800 |
| 549 Other Supplies | 122 | 150 | 150 | 150 | 150 |
| Total 21300 Animal Control | 85,210 | 87,530 | 89,900 | 89,900 | 93,030 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 32,162 | 31,822 | 31,423 | 33,276 |
| REVENUE | 5,665 | 3,420 | 3,420 | 3,420 |

EMPLOYEES

| | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|
| Animal Control Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Animal Control Officer | 0.72 | 0.72 | 0.72 | 0.72 |
| Kennel Cleaner | <u>0.09</u> | <u>0.09</u> | <u>0.09</u> | <u>0.09</u> |
| Total | 1.81 | 1.81 | 1.81 | 1.81 |
| Paid from Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Paid from General Fund | 1.81 | 1.81 | 1.81 | 1.81 |

Work Measurements

| | | | | |
|-------------------------------------|-------|--------|-------|-------|
| Complaints Investigated | 2,000 | 2,300 | 2,000 | 2,000 |
| Impoundments | 247 | 320 | 280 | 280 |
| Euthanized | 20 | 15 | 20 | 20 |
| Fees Collected (incl.state voucher) | 6,772 | 12,200 | 7,500 | 7,500 |
| Dogs Licensed | 1,672 | 1,620 | 1,670 | 1,670 |
| Kennel Licenses | 3 | 3 | 2 | 2 |

FIRE MARSHAL - 22101

The Office of the Fire Marshal 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 Fire Chief, and to the State Commissioner of Public Safety through the Deputy State Fire Marshal.

FY 2010/11 Highlights

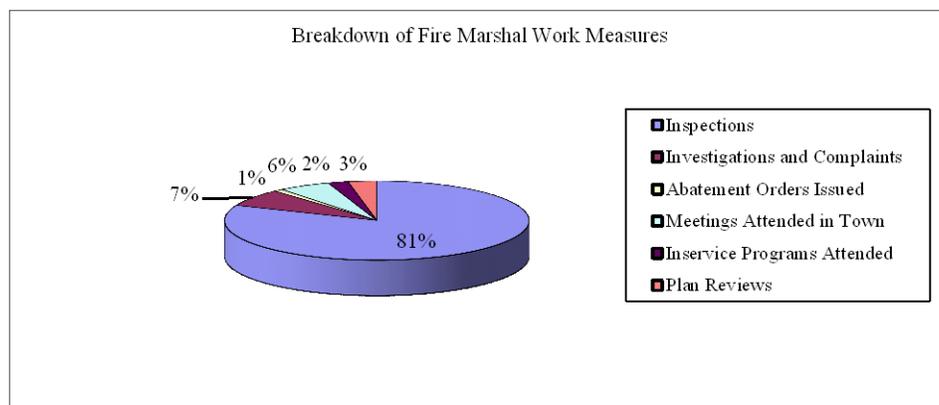
- Staffing was increased by 20 hours (0.57 FTE) in January in anticipation of the Storrs Center project as well as to accommodate an increasing workload.
- Town Council enacted a Fire Prevention Services Fee Schedule Ordinance, which has resulted in \$28,103 in new revenue.
- Administered and enforced the 2010 Connecticut Fire Prevention Code, which became effective on July 1, 2010.
- Updated the public fire prevention and safety education curriculum and program.
- Continued to enforce Underground Fuel Storage Tank Ordinance.
- Updated the fire service records management system.
- The Deputy Chief/Fire Marshal has continued to serve on the Connecticut Fire Prevention Code Advisory Committee and as a member of the Department of Public Safety Codes and Standards Committee.
- The Mansfield Fire Department Records Management System was updated to: implement an ePCR (electronic Patient Care Reporting) system; improve tracking of fire prevention activities; and tracking revenue recovery.
- Proposed a revision to the Fire Prevention Services Fee Schedule Ordinance to include fees for operating and use permits as authorized by the proposed State of Connecticut 2010 Fire Prevention Code for the Town Council's consideration.

FY 2011/12 Major Initiatives

- Organize and prepare for the build out of phases 1A and 1B of the Storrs Center Project.
- Monitor fire safety laws and regulations.
- Continue to serve on the Connecticut Fire Prevention Code Advisory Committee and Codes and Standards Committee.
- Prepare to administer and enforce the proposed 2010 Connecticut Fire Prevention Code.
- Continue to administer the fire service records management system.

FY 2011/12 Budget Highlights

- The Storrs Center Project will require an extensive amount of staff time. The project will require plan reviews, meetings, inspection and documentation on a significant scale. Additional staff will be required to maintain the required level of service and our normal standard of excellence. Revenues received from the Storrs Center project are anticipated to offset increased staffing costs.



**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 22101 Fire Marshal | | | | | |
| 517 Salaries and Wages | 79,780 | 89,930 | 112,340 | 97,440 | 99,570 |
| 522 Misc Benefits | 1,499 | 2,050 | 2,050 | 2,050 | 2,050 |
| 532 Purch Property Services | 35,304 | 25,360 | 25,360 | 28,500 | 28,500 |
| 542 School/Library Books | 840 | 1,850 | 1,850 | 1,850 | 1,850 |
| 543 Office Supplies | 523 | 600 | 600 | 600 | 600 |
| 549 Other Supplies | 3,729 | 4,500 | 4,500 | 2,600 | 2,600 |
| 552 Building Facilities | 1,660 | | | | |
| 554 Equipment | | 1,100 | 1,100 | | 1,100 |
| Total 22101 Fire Marshal | 123,335 | 125,390 | 147,800 | 133,040 | 136,270 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 32,609 | 32,145 | 37,390 | 38,970 |
| REVENUE | 28,491 | 66,620 | 20,120 | 20,120 |

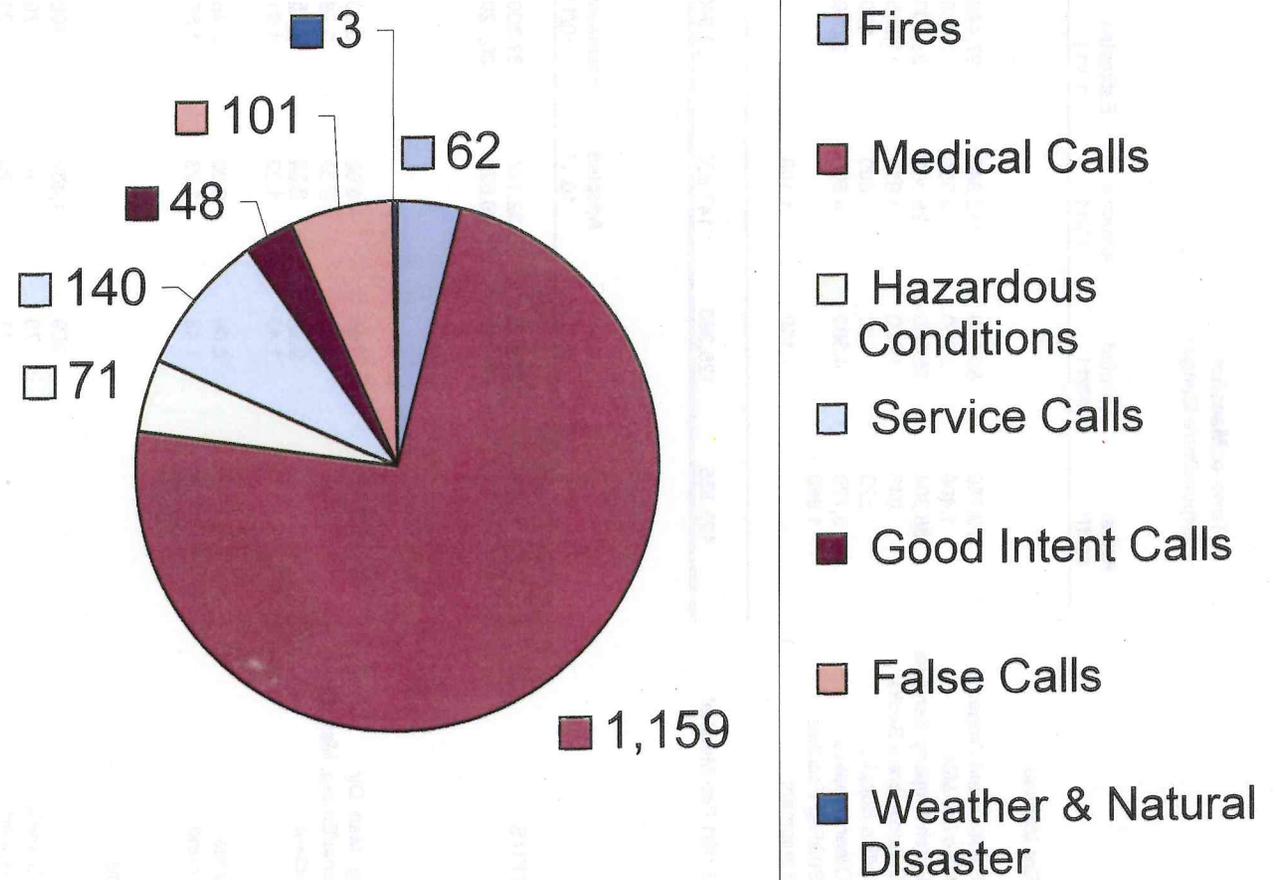
EMPLOYEES

| | | | | |
|---|-------------|-------------|-------------|-------------|
| Fire Marshal/Emerg. Man. Dir. | 0.60 | 0.60 | 0.60 | 0.60 |
| Assistant Fire Marshal/Emerg. Man. Dir. | 0.38 | 0.38 | 0.96 | 0.96 |
| Administrative Assistant | <u>0.50</u> | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> |
| Total | 1.48 | 1.23 | 1.81 | 1.81 |
| Paid from Other Funds | 0.00 | 0.00 | 0.46 | 0.46 |
| Paid from General Fund | 1.48 | 1.23 | 1.35 | 1.35 |

Work Measurements

| | | | | |
|-------------------------------|-----|-------|-------|-------|
| Inspections | 909 | 1,400 | 1,200 | 2,300 |
| Investigations and Complaints | 79 | 70 | 70 | 70 |
| Abatement Orders Issued | 11 | 20 | 20 | 30 |
| Meetings Attended in Town | 62 | 60 | 60 | 90 |
| Inservice Programs Attended | 24 | 30 | 30 | 30 |
| Plan Reviews | 34 | 40 | 40 | 120 |

Calls for Fire and Emergency Medical Services in Mansfield 09/10



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

| | | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---------------------------------------|-----------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 200 Public Safety- Fire and Emergency | | | | | | |
| 22155 | Fire & Emerg Services Admin | 204,859 | 206,850 | 211,020 | 209,240 | 210,460 |
| 22160 | Fire & Emergency Services | 1,360,418 | 1,361,170 | 1,361,170 | 1,436,051 | 1,402,400 |
| Total 200 Public Safety | | 1,565,277 | 1,568,020 | 1,572,190 | 1,645,291 | 1,612,860 |

FIRE AND EMERGENCY SERVICES - 22160

The Division of Fire and Emergency Services provides Fire and Life Safety Education, Fire Suppression, Rescue, and Emergency Medical Services (EMS) to the community and is supported in its mission by the Mansfield Firefighters Association. The combination workforce, made up of Volunteer and Career personnel, operates out of three strategically placed fire stations and responds to approximately 2,000 calls for service each year.

FY 2010/11 Highlights

- Conducted an officer promotional process to fill a vacant fire captain position. Captain Willard Cornell was appointed to the position of fire captain and has completed certification as a deputy fire marshal which qualifies him to code inspections and enforcement.
- Standardization of two department apparatus was completed; enabling the department to revise its response to Motor Vehicle Accidents and benefit from more efficient use of resources.
- A Health and Safety officer was appointed to ensure the Department continues to focus on safety policies and procedures.
- Standardized training dates/times to provide consistency to the training program. The training division benefited from a donation of a single family home used for training purposes and eventually demolished by burning.
- Initiated electronic patient care reporting, a significant advancement in the documentation of patient care. Firefighter Steve Lofman was appointed the Department's EMS Officer and is responsible for maintaining the electronic reporting system, coordinating in-service training, and insuring patient care reports are complete and processed in a timely manner.

FY 2011/12 Major Initiatives

- Complete the pilot staffing study to determine staffing and resource assignment options that best serve the community based on the current service delivery system.
- Replace Marine 307 which is currently out of service.
- Evaluate the Deputy Fire Marshal inspection program. Analyze the supervisory, field training, and scheduling requirements to determine its effectiveness and maximize productivity.
- Maintain the Department's commitment to the development of Geographic Information System mapping layers to benefit fire department planning, service delivery, and resource allocation.
- Re-establish an Incident Safety Officer program to ensure safe practices are in place at emergency scenes and continue to review Department safety policies and procedures.
- Continue to promote and support a Volunteer EMS Duty Crew program. Consider expanding to both ambulances when duty crew staffing permits.
- Complete negotiations with the firefighter union for a successor labor contract.
- Conduct officer promotional processes to fill in the Division's rank structure. Restructure the stipend payments to volunteer officers.
- Continue professional development of members through support for targeted training opportunities.
- Continue reviewing and updating operational policies and procedures for the Division of Fire and Emergency Services.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--|-----------------|------------------|-------------------|--------------------|-------------------|
| 22155 Fire & Emerg Services Administration | | | | | |
| 517 Salaries and Wages | 163,082 | 162,570 | 166,740 | 166,740 | 166,880 |
| 522 Misc Benefits | 798 | 1,280 | 1,280 | 600 | 1,380 |
| 531 Prof & Tech Services | | 2,000 | 2,000 | 1,000 | 1,200 |
| 539 Other Purch Services | 40,500 | 40,500 | 40,500 | 40,500 | 40,500 |
| 542 School/Library Books | 28 | 200 | 200 | 100 | 200 |
| 543 Office Supplies | 451 | 300 | 300 | 300 | 300 |
| Total 22155 Fire & Emerg Serv Admin | 204,859 | 206,850 | 211,020 | 209,240 | 210,460 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 66,658 | 65,602 | 63,982 | 65,314 |

EMPLOYEES

| | | | | |
|--------------------------|-------------|-------------|-------------|-------------|
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | <u>0.55</u> | <u>0.55</u> | <u>0.55</u> | <u>0.55</u> |
| Total | 1.55 | 1.55 | 1.55 | 1.55 |
| Paid from Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Paid from General Fund | 1.55 | 1.55 | 1.55 | 1.55 |

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|------------------|------------------|-------------------|--------------------|-------------------|
| 22160 Fire & Emergency Services | | | | | |
| 517 Salaries and Wages | 1,089,994 | 1,076,140 | 1,076,140 | 1,129,210 | 1,117,370 |
| 522 Misc Benefits | 38,912 | 44,210 | 44,210 | 43,160 | 43,210 |
| 531 Prof & Tech Services | 8,434 | 22,500 | 22,500 | 14,600 | 17,500 |
| 532 Purch Property Services | | | | 3,264 | |
| 533 Repairs/Maintenance | 52,806 | 57,000 | 57,000 | 72,000 | 62,000 |
| 538 Insurance | 48,434 | 51,000 | 51,000 | 51,000 | 51,000 |
| 539 Other Purch Services | 53,797 | 53,420 | 53,420 | 53,417 | 53,420 |
| 542 School/Library Books | 1,051 | 500 | 500 | 500 | 500 |
| 543 Office Supplies | 17,045 | 17,000 | 17,000 | 18,500 | 17,500 |
| 546 Energy | 1,489 | 900 | 900 | 900 | 900 |
| 547 Building Supplies | 11,098 | 14,000 | 14,000 | 14,000 | 14,000 |
| 548 Rolling Stock Supplies | 17,849 | 10,000 | 10,000 | 20,000 | 10,000 |
| 549 Other Supplies | 15,217 | 8,500 | 8,500 | 9,500 | 9,000 |
| 554 Equipment | 4,292 | 6,000 | 6,000 | 6,000 | 6,000 |
| Total 22160 Fire & Emergency | 1,360,418 | 1,361,170 | 1,361,170 | 1,436,051 | 1,402,400 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 457,843 | 445,495 | 433,301 | 437,323 |

Combined Fire Departments:
EMPLOYEES

| | | | | |
|------------------------|--------------|--------------|--------------|--------------|
| Firefighters | | | | |
| Full Time | 12.00 | 12.00 | 12.00 | 12.00 |
| Part Time | <u>5.00</u> | <u>5.00</u> | <u>5.00</u> | <u>5.00</u> |
| 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 |

EMERGENCY MANAGEMENT - 23100

Emergency Management program 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 Director of Emergency Management administers the program, and performs planning and response functions within the Town of Mansfield under the direction of the Town Manager and the Connecticut Department of Emergency Management and Homeland Security Commissioner. Upon approval of the Town Manager and the State Commissioner, the program may form mutual aid agreements with other municipalities and divisions of state government.

FY 2010/11 Highlights

- Administered a SRL (Severe Repetitive Loss) Grant from the State of Connecticut to elevate residence on Thornbush Road above the 500 year flood elevation (grant award is \$176,657, which includes \$159,752 in federal funding, \$16,905 sub-grantee match from the property owner and \$7,607 for administrative costs incurred by Mansfield).
- Received a \$96,000 Regional Collaboration grant from DEMHS (Department of Emergency Management and Homeland Security) to improve the Town's Public Works communication system. The grant was used to purchase mobile radios and to install "voting receivers" at three locations.
- Continued to work with the State of Connecticut Department of Emergency Management and Homeland Security to develop regional spending plans and a regional Emergency Operations Plan.
- The Town's Emergency Operations Plan and Annexes was audited by DEMHS to ensure that it was current with state and federal plans. The Plan was approved as written with no comments from the audit.
- 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.
- Reviewed Town's Superfund and Reauthorization Act (SARA) Title III Plan.
- Assisted Eastern Highlands Health District with health preparedness planning and H1N1 Flu clinics.
- Completed a Department of Homeland Security Assessment and Strategy to assess threats, vulnerabilities, capabilities and needs related to preparedness for weapons of mass destruction and terrorism.

FY 2011/12 Major Initiatives

- Complete administration of SRL (Severe Repetitive Loss) Grant. Seek additional SRL grants for residences on Thornbush Road.
- Continue to work with the State of Connecticut Department of Emergency Management and Homeland Security to develop regional spending plans and a regional Emergency Operations Plan.
- Continue to seek grants for communications equipment, shelter supplies and emergency response equipment.
- 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 the Connecticut Department of Emergency Management and Homeland Security Area IV Emergency Planning Workgroup to develop regional plans for municipalities to cooperate in the response to emergencies or disasters.
- Plan and conduct a regional/local technical hazard exercise.

**Town of Mansfield
Expenditure Budget**

| | | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|----------------------------|-----------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 23100 Emergency Management | | | | | | |
| | 517 Salaries and Wages | 58,077 | 46,970 | 44,180 | 44,180 | 48,690 |
| | 522 Misc Benefits | | | | 50 | 50 |
| | 543 Office Supplies | 153 | 250 | 250 | 1,600 | 1,400 |
| | 549 Other Supplies | 1,200 | 1,200 | 1,200 | | |
| Total | 23100 Emergency Management | 59,430 | 48,420 | 45,630 | 45,830 | 50,140 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 23,738 | 19,236 | 16,953 | 19,057 |
| REVENUE | 15,297 | 11,300 | 11,000 | 13,000 |

Emergency Management
EMPLOYEES

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--|-----------------|------------------|--------------------|-------------------|
| Fire Marshal/Emergency Mgmt Director | 0.40 | 0.40 | 0.40 | 0.40 |
| Assistant Fire Marshal/Emerg Mgmt Dir. | 0.11 | 0.05 | 0.05 | 0.05 |
| Administrative Assistant | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> |
| Total | 0.76 | 0.70 | 0.70 | 0.70 |
| Paid from Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Paid from General Fund | 0.76 | 0.70 | 0.70 | 0.70 |

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

| | | Actual | Adopted | Adjusted | Estimated | Proposed |
|------------------|-----------------------------|-----------|-----------|-----------|-----------|-----------|
| | | 09/10 | 10/11 | 10/11 | 10/11 | 11/12 |
| 300 Public Works | | | | | | |
| 30100 | Public Works Administration | 106,140 | 79,900 | 100,770 | 100,770 | 102,660 |
| 30200 | Supervision & Operations | 79,657 | 90,610 | 92,470 | 92,470 | 93,270 |
| 30300 | Road Services | 630,961 | 658,640 | 670,180 | 670,180 | 685,650 |
| 30400 | Grounds Maintenance | 344,779 | 341,660 | 347,040 | 347,040 | 355,970 |
| 30600 | Equipment Maintenance | 516,138 | 569,210 | 572,870 | 572,870 | 591,050 |
| 30700 | Engineering | 171,186 | 180,810 | 176,710 | 176,710 | 181,090 |
| Total | 300 Public Works | 1,848,861 | 1,920,830 | 1,960,040 | 1,960,040 | 2,009,690 |

PUBLIC WORKS

The Department of Public Works (DPW) provides services for the operation, maintenance and repair of the Town's infrastructure -- its roads, bridges, solid waste facilities, park and recreation areas, school athletic fields, sewers and sewer pump station. Road maintenance is the principal activity of the Department, followed by waste management, equipment maintenance, grounds maintenance and engineering.

All DPW activities are dependent to some extent on the support of the Engineering and Equipment Maintenance Divisions. Engineering provides assistance to the Planning and Zoning Commission and Inland Wetlands Agency, as well as project engineering for road and drainage repairs, waste disposal, grounds maintenance and special projects. The equipment shop maintains the Town's fleet of pool cars, police cars, trucks, heavy equipment, grounds maintenance equipment and small, specialty equipment.

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 2010/11 Highlights

- Continued efforts to provide sewer and water service for the Four Corners area of Town; hired specialty consultants to study water sources and design a sewage pump station; staffed the advisory committee.
- Coordinated the construction effort for the Town's two ARRA (stimulus) projects --the Birch Road bikeway/walkway and the repaving of the southern end of Mansfield City Road.
- Continued engineering efforts and grant support for the parking garage, the intermodal center and the proposed streetscapes and road improvements for the Storrs Center development. Acquired easements to enable the construction of the public infrastructure for the project.
- Continued the coordination of the design of the federally funded bridge replacement projects on Stone Mill Road and Laurel Lane.
- Opened the final (4th) Lions Club complex soccer field for play.
- Coordinated the construction of the Town's new salt shed at the Town garage.
- Assisted the Town's sustainability committee in its recognizance work; calculated the Town government's carbon footprint for two of its most recent fiscal years.
- Initiated a new program of litter removal along sections of Hunting Lodge and North Eagleville Roads; expanded the Town's adopt a road program for litter control.
- Finalized a new sewer agreement with the Town of Windham for the sewers in southerly Mansfield that connect to the Windham sewers and sewage treatment plant.

FY 2011/12 Major Initiatives

- Complete the design work for the parking garage, intermodal center, redesign of Storrs Road and Dog Lane and their streetscapes in the Storrs Center area; coordinate the grant-funded construction for these public projects.
- Continue design of the sewer and water systems for the Four Corners area; refine costs and funding alternatives for the project.
- Begin construction of the Stone Mill Road and Laurel Lane bridge replacements.
- Assist in developing other departmental GIS applications that utilize the Town's GIS maps and data.
- In concert with the Town's sustainability committee and other Town staff, assist in implementing energy saving, energy tracking and other sustainable practices.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 30100 Public Works Admin | | | | | |
| 510 Cert Wages | (47,690) | (56,200) | (56,200) | (56,200) | (56,200) |
| 517 Salaries and Wages | 151,684 | 133,550 | 154,420 | 154,420 | 156,490 |
| 522 Misc Benefits | 2,041 | 2,250 | 2,250 | 2,250 | 2,030 |
| 539 Other Purch Services | | 100 | 100 | 100 | 100 |
| 542 School/Library Books | | 100 | 100 | 100 | 100 |
| 543 Office Supplies | 105 | 100 | 100 | 100 | 140 |
| Total 30100 Public Works Admin | 106,140 | 79,900 | 100,770 | 100,770 | 102,660 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 42,507 | 34,647 | 37,689 | 39,252 |
| REVENUE | 18,390 | 1,400 | 1,400 | 1,300 |

EMPLOYEES

| | | | | |
|-------------------------|-------------|-------------|-------------|-------------|
| Public Works Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Works Specialist | <u>0.67</u> | <u>0.67</u> | <u>1.00</u> | <u>1.00</u> |
| Total | 1.67 | 1.67 | 2.00 | 2.00 |
| Paid from Other Funds | 0.33 | 0.33 | 0.33 | 0.33 |
| Paid from General Fund | 1.34 | 1.34 | 1.67 | 1.67 |

Work Measurements

| | | | | |
|--|----|----|----|----|
| Union Grievances Heard | 3 | 3 | 3 | 2 |
| Contracts Administered | 17 | 19 | 17 | 24 |
| Capital Projects Completed | 10 | 8 | 6 | 10 |
| Personnel Exams Given | 4 | 3 | 3 | 3 |
| Professional Development Meetings Attended or Given | 7 | 7 | 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 and first step grievance hearings, as well as purchasing of materials and supplies.

FY 2010/11 Highlights

- Coordinated the construction of the Town's new salt shed – Town forces completed all the site work so that the building could be completed within the available funds.
- Continued operations without the Road Foreman's and the Maintainer's positions being filled.
- Continued increased efforts to upgrade the Town's grounds maintenance efforts around Town buildings.
- Received Homeland Security grant funds to install several amplifying receivers in Town (to eliminate radio dead spots) and to convert the remaining 20 low-band vehicle radios to high-band radios which will have greater interoperability within Mansfield and the region.
- Began program of loading sand trucks at the onset of winter storm operations (instead of pre-loading them) to reduce truck body corrosion and fatigue.

FY 2011/12 Major Initiatives

- Begin transition to a lower-sand/higher chemical winter road maintenance program with treated salt pilot studies and route trials.
- Provide training and high level of safety awareness for operations personnel.
- Continue Department's self-assessment efforts (compliance with APWA's recommended management practices).

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|-----------------|------------------|-------------------|--------------------|-------------------|
| 30200 Supervision & Operations | | | | | |
| 517 Salaries and Wages | 76,493 | 82,400 | 84,260 | 84,260 | 84,880 |
| 522 Misc Benefits | 1,364 | 2,210 | 2,210 | 2,210 | 2,310 |
| 531 Prof & Tech Services | 1,800 | 2,000 | 2,000 | 2,000 | 2,080 |
| 554 Equipment | - | 4,000 | 4,000 | 4,000 | 4,000 |
| Total 30200 Supervision & Operations | 79,657 | 90,610 | 92,470 | 92,470 | 93,270 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 31,266 | 33,037 | 32,332 | 33,221 |

EMPLOYEES

| | | | | |
|------------------------|-------------|-------------|-------------|-------------|
| 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 |

Work Measurements

| | | | | |
|--|----|---|----|----|
| On-the-job Accidents | 6 | 4 | 8 | 4 |
| Lost Time Due to Injuries or Accidents (man days) | 18 | 8 | 10 | 6 |
| Avg. No. of Sick Days per Employee | 15 | 7 | 13 | 10 |
| No. of Safety/Training Sessions | 3 | 6 | 4 | 4 |
| Disciplinary Actions Taken | 2 | 2 | 2 | 2 |

PUBLIC WORKS – ROAD SERVICES – 30300

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

FY 2010/11 Highlights

- Prepared portions of both Hunting Lodge Road and Mansfield City Road for overlay paving.
- Resurfaced 11.7 miles of Town road surfaces (this represents a significant upgrade from the previous year's 8.5 miles, but is still less than the 14-15 miles per year recommended by the Town's pavement management program).
- Installed/repaired approximately 350 feet of drainage pipe and 9 catch-basins, including a catch basin and drainage facilities on South Bedlam Road.
- Completed the landscaping of the walking/biking path on the south end of Hunting Lodge Road.
- Removed the old salt shed and excavated, graded and paved the site for the new salt shed.
- Replaced the damaged bus shelter in Mansfield Center; installed a salvaged bus shelter at the Senior Center.
- Performed routine, seasonal maintenance on all Town roads and parking lots, including snowplowing/sanding, roadside mowing, street sweeping, grading dirt roads, cleaning ditches and catch basins, and curb (re)placement.

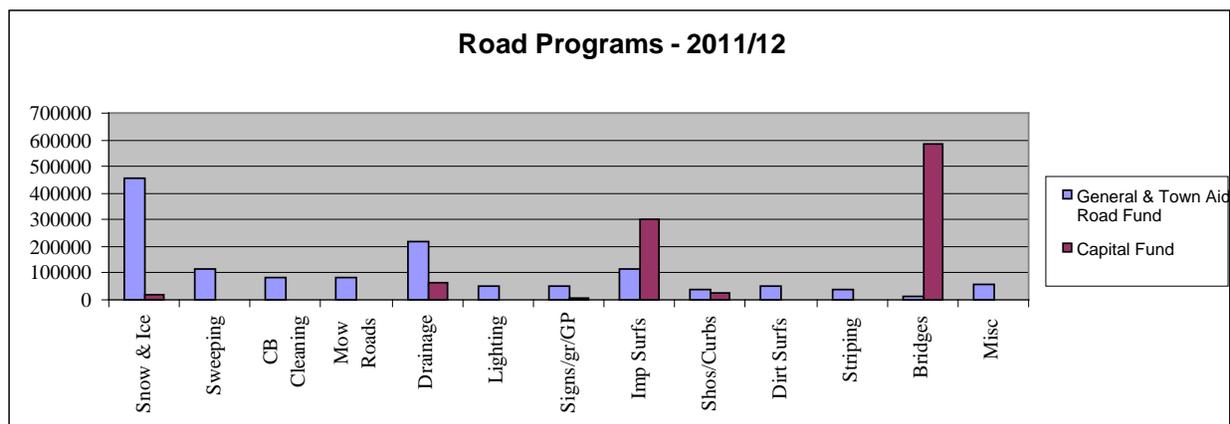
FY 2011/12 Major Initiatives

- Continue road maintenance activities with the current personnel (without filling the road foreman, maintainer or road laborer positions).
- Continue resurfacing as close to 15 miles of Town roads as possible.
- Provide needed drainage at continuing problem spots on Town roads – Gurleyville near Horsebarn Hill Road and Mountain Road will require considerable work.
- Begin replacement of the small bridge on Dodd Road.
- Continue trials on plow routes using treated salt, Magnesium Chloride and reduced sand mixtures.
- Plan and prepare for the road maintenance activities in the Storrs Center development area expected in 2012.

FY 2011/12 Budget Highlights

- In addition to General Fund expenditures budgeted here, funds have been included in the capital budget proposal for road related equipment (\$200,500), transportation enhancements (\$510,000), road resurfacing (\$330,000), bridges (\$38,500) and drainage (\$50,000).

The proposed FY 2011/12 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 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|----------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 30300 Road Services | | | | | |
| 517 Salaries and Wages | 572,358 | 595,650 | 607,190 | 607,190 | 622,670 |
| 522 Misc Benefits | 4,265 | 5,410 | 5,410 | 5,410 | 5,400 |
| 539 Other Purch Services | 5,580 | 5,580 | 5,580 | 5,580 | 5,580 |
| 546 Energy | 45,858 | 48,000 | 48,000 | 48,000 | 48,000 |
| 554 Equipment | 2,900 | 4,000 | 4,000 | 4,000 | 4,000 |
| Total 30300 Road Services | 630,961 | 658,640 | 670,180 | 670,180 | 685,650 |

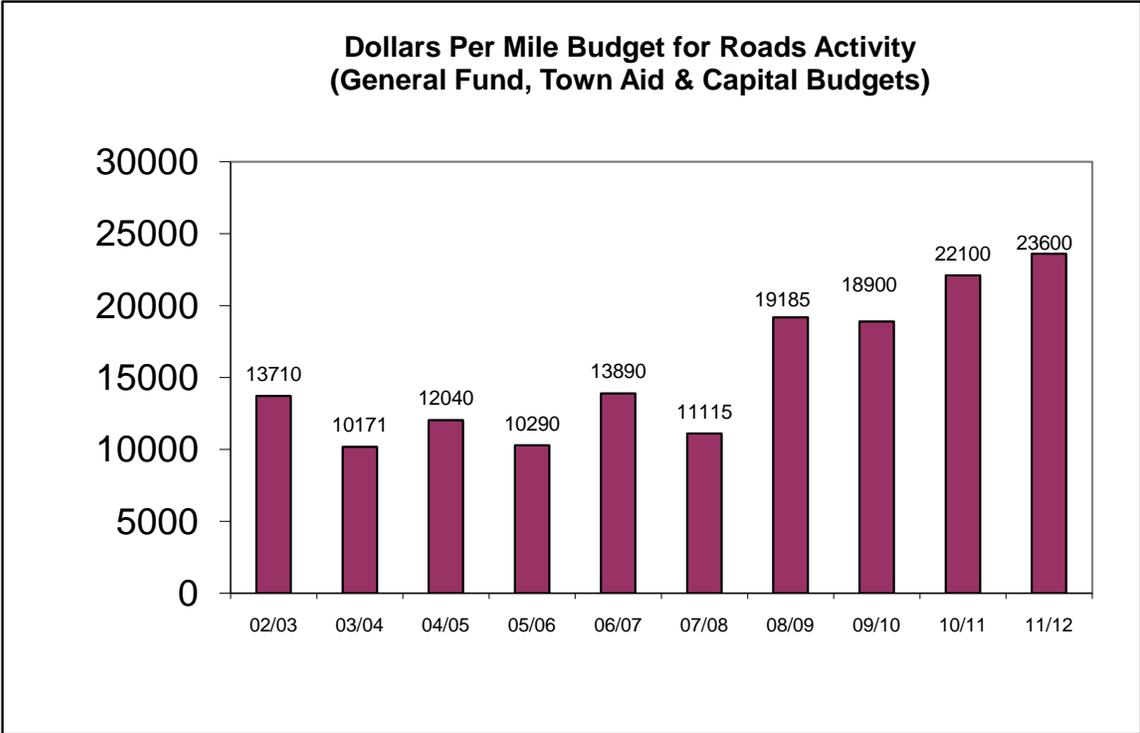
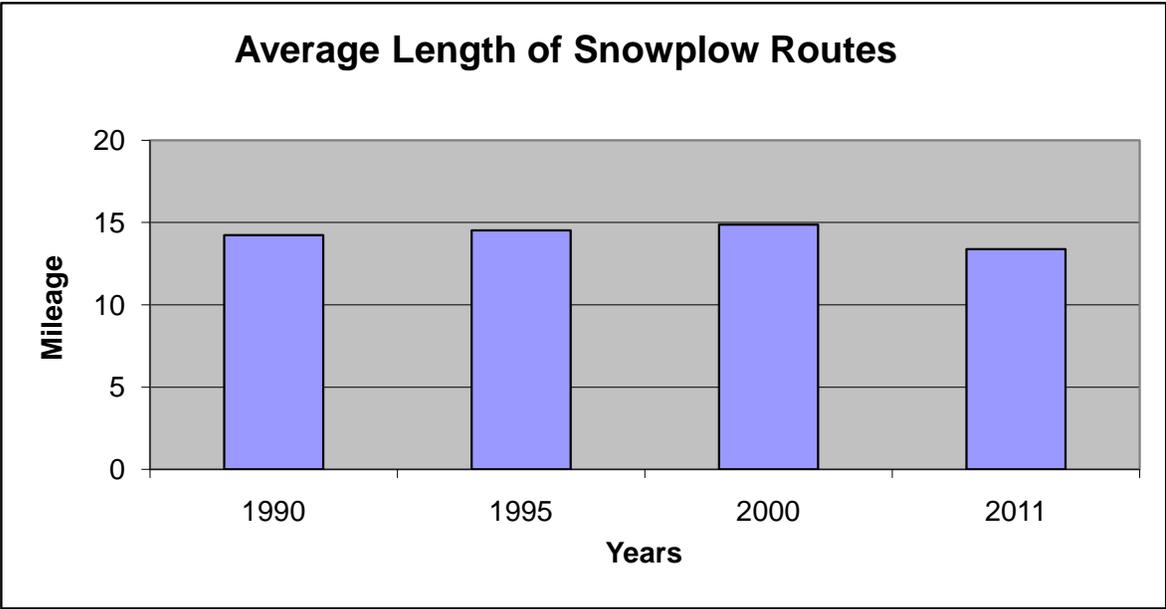
| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 233,946 | 239,458 | 232,991 | 243,704 |

EMPLOYEES

| | | | | |
|------------------------|-------------|-------------|-------------|-------------|
| Crew Leader | 2.00 | 2.00 | 2.00 | 2.00 |
| Truck Driver | <u>8.00</u> | <u>8.00</u> | <u>8.00</u> | <u>8.00</u> |
| Total | 10.00 | 10.00 | 10.00 | 10.00 |
| Paid from Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Paid from General Fund | 10.00 | 10.00 | 10.00 | 10.00 |

Work Measurements

| | | | | |
|-------------------------------------|-------|-------|-------|-------|
| Accumulated Snowfall in Inches | 37 | 45 | 78 | 45 |
| Cubic Yrds of Sand Applied to Roads | 3,000 | 4,000 | 4,600 | 4,000 |
| Miles of Town Roads Maintained | 107.3 | 107.3 | 107.3 | 107 |
| Days of Sanding/Plowing Required | 32 | 35 | 38 | 35 |
| Tons of Salt Applied to Roads | 760 | 900 | 1,150 | 900 |



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PUBLIC WORKS – GROUNDS MAINTENANCE – 30400

The Grounds Maintenance Division maintains Town-owned and operated parks and recreational facilities, including the school ball fields, soccer fields, roads, trees, ponds, beaches, lawns, orchards, trails, equipment and buildings. The program also includes costs for care of the large turf areas around Town buildings, and the maintenance of Bicentennial Pond and the other active Town parks. Through annual contracts, the Division also provides grounds and field maintenance to the Mansfield Discovery Depot Day Care Center and Regional School District (E.O. Smith) #19. Revenues from the Regional School District for field maintenance are anticipated to drop slightly in 2011-12 as a result of the artificial turf football field installation behind the school.

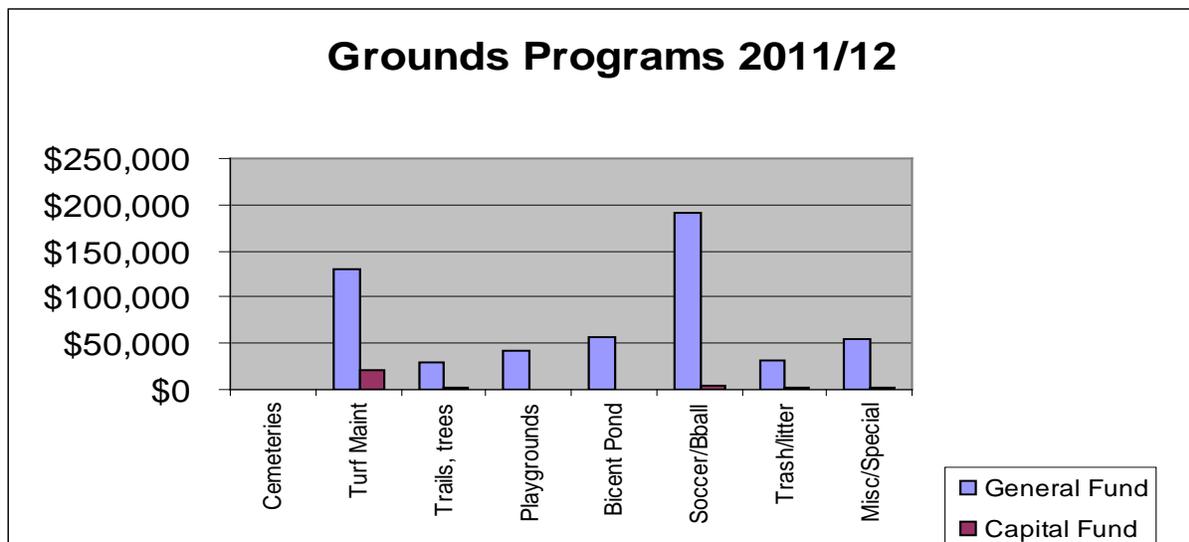
FY 2010/11 Highlights

- Continued using “bridge” (soy-based) fertilizer products on Town turf areas.
- Completed work on the parking area adjacent to the 4th Lions club soccer field; continued site work around the field (grading, loaming and seeding).
- Continued efforts to upgrade the maintenance of the grounds adjacent to Town buildings, including some work on overtime.
- In cooperation with the Town’s youth baseball program, placed additional water-absorbing materials in the baseball infields (to reduce drying times after rains) and assisted in the construction of fenced-in pitching warm-up areas.
- Continued bike path maintenance including shared maintenance (with UConn) of the bike path connecting the Hunting Lodge Road bike path with the main campus.

FY 2011/12 Major Initiatives

- Continue improved maintenance efforts for flower beds and shrubs around Town buildings (using overtime as needed during the height of the growing season).
- Continue the program of organic land care using non-petrochemical fertilizers and pest control products.
- Continue efforts to make the Town and school baseball fields playable soon after rainstorms.
- Remove one of the existing Lions club soccer fields from play for one season (for rest and rehabilitation).
- Plan for the maintenance effort for the public grounds in the Storrs Center development (expected in 2012).

The proposed FY 2011/12 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 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--|-----------------|------------------|-------------------|--------------------|-------------------|
| 30400 Grounds Maintenance | | | | | |
| 517 Salaries and Wages | 310,525 | 298,270 | 303,650 | 303,650 | 311,780 |
| 522 Misc Benefits | 65 | 160 | 160 | 160 | 160 |
| 532 Purch Property Services | 4,566 | 8,680 | 8,680 | 8,680 | 9,680 |
| 539 Other Purch Services | | 500 | 500 | 500 | 300 |
| 543 Office Supplies | 247 | 450 | 450 | 450 | 450 |
| 545 Land/Rd Maint Supplies | 16,828 | 21,600 | 21,600 | 21,600 | 21,600 |
| 547 Building Supplies | 10,044 | 9,500 | 9,500 | 9,500 | 9,500 |
| 554 Equipment | 2,504 | 2,500 | 2,500 | 2,500 | 2,500 |
| Total 30400 Grounds Maintenance | 344,779 | 341,660 | 347,040 | 347,040 | 355,970 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 126,924 | 119,941 | 116,517 | 122,026 |
| REVENUE | 88,330 | 91,290 | 91,290 | 88,160 |

EMPLOYEES

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

Work Measurements

| | | | | |
|------------------------------|-------|-------|-------|-------|
| Acres Mowed | 97 | 97 | 97 | 97 |
| Undeveloped Acres Maintained | 1,100 | 1,100 | 1,100 | 1,100 |
| Parking Lots Maintained | 22 | 22 | 22 | 22 |
| Soccer Fields Maintained | 15 | 15 | 15 | 15 |
| Baseball Fields Maintained | 14 | 14 | 14 | 14 |
| Football Fields Maintained | 3 | 3 | 3 | 3 |

PUBLIC WORKS – EQUIPMENT MAINTENANCE – 30600

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

FY 2010/11 Highlights

- Fuel costs remained well over \$2 per gallon, less than the peak prices in 2008, but continuing at high levels.
- A full-sized pickup truck was purchased and placed into service.
- The equipment maintenance crew continued with only 3 mechanics, using some weekend overtime to prepare vehicles prior to the winter season.
- The “bouncing seats” in two of the Town’s front-line plow trucks were replaced with better-damped models.

FY 2011/12 Major Initiatives

- Continue training in the use of the Town’s fleet management software.
- Continue monthly fuel usage monitoring and reconciliation to use data for fuel conservation initiatives.
- Emphasize higher levels of inspection and maintenance of equipment by all DPW operations employees.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 30600 Equipment Maintenance | | | | | |
| 517 Salaries and Wages | 169,464 | 177,220 | 180,880 | 180,880 | 186,010 |
| 521 Medical Ben. | | (500) | (500) | (500) | (500) |
| 522 Misc Benefits | 1,312 | 3,690 | 3,690 | 3,690 | 3,700 |
| 539 Other Purch Services | 1,510 | 1,510 | 1,510 | 1,510 | 1,730 |
| 542 School/Library Books | | 250 | 250 | 250 | 250 |
| 546 Energy | 208,767 | 239,900 | 239,900 | 239,900 | 251,900 |
| 547 Building Supplies | 7,344 | 2,900 | 2,900 | 2,900 | 2,850 |
| 548 Rolling Stock Supplies | 124,289 | 136,240 | 136,240 | 136,240 | 137,110 |
| 549 Other Supplies | 743 | 2,500 | 2,500 | 2,500 | 2,500 |
| 554 Equipment | 2,709 | 5,500 | 5,500 | 5,500 | 5,500 |
| Total 30600 Equipment Maint. | 516,138 | 569,210 | 572,870 | 572,870 | 591,050 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 69,267 | 71,513 | 69,407 | 72,802 |
| REVENUES | 2,574 | 2,500 | 2,500 | 2,500 |

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 |

Work Measurements

| | | | | |
|--------------------------------------|--------|--------|--------|--------|
| Gasoline Used (gals) | 35,500 | 37,000 | 39,000 | 37,000 |
| Diesel Fuel Used (gals) | 29,000 | 37,000 | 40,000 | 37,000 |
| Autos, Trucks & Equipment Maintained | 270 | 270 | 270 | 271 |
| Hrs PM Services | 885 | 750 | 810 | 800 |
| Hrs Total Equip Services | 1,720 | 2,000 | 2,000 | 2,000 |

PUBLIC WORKS – ENGINEERING – 30700

The Engineering Division provides technical support to many Town agencies and departments. The Division also investigates street line questions, road/drainage complaints and traffic related problems. In addition, the Engineering Division maintains the Town's computerized parcel maps and the Town's road map, prepares plans and specifications for road, bridge, drainage and walkway construction projects, and lays out athletic fields for school and recreational use.

FY 2010/11 Highlights

- Inspected and coordinated work on the Birch Road bikeway/walkway connector.
- Inspected and coordinated the overlay paving work on Mansfield City Road.
- Completed semi-annual updates of the Assessor's parcel maps; coordinated Town's mapping efforts for 15 GIS desktop applications and the on-line version.
- Rated paved roads (annually) and sampled the former landfill's monitoring wells (quarterly).
- Assisted with the construction inspection for the new salt shed.
- Continued design for the enhancement grant project on the west side of Storrs Road (Liberty Bank to South Eagleville Road).
- Assisted the Downtown Partnership staff in administering grants received for the modifications to Storrs Road and Dog Lane in Storrs Center and the parking garage and intermodal center.
- Continued field survey and design work for sewer and water systems in the Four Corners area.
- Coordinated design work with UConn for a walkway on North Eagleville Road from Hunting Lodge Road to the Northwood apartments.

FY 2011/12 Major Initiatives

- Coordinate the advertising and construction work for the Stone Mill and Laurel Lane bridge replacement grant projects.
- Coordinate and inspect the Dodd Road bridge replacement.
- Complete the design of the west side of Storrs Road enhancement project; coordinate efforts with the Storrs Center development team to complete the modifications to Storrs Road and Dog Lane and begin the construction of the parking garage and intermodal center; assist with construction inspection.
- Continue the design of sewer and water systems for the Four Corners area.
- Assist with the development of new GIS applications for other Town departments.
- Complete the design of the walkway section on South Eagleville Road between Maple Road and Sycamore Drive; assist with grant funding applications.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 30700 Engineering | | | | | |
| 517 Salaries and Wages | 162,500 | 171,020 | 166,920 | 166,920 | 171,650 |
| 522 Misc Benefits | 2,744 | 3,040 | 3,040 | 3,040 | 3,040 |
| 531 Prof & Tech Services | 1500 | 1,500 | 1,500 | 1,500 | 1,200 |
| 533 Repairs/Maintenance | 2,753 | 1,500 | 1,500 | 1,500 | 1,500 |
| 541 Instructional Supplies | 727 | 900 | 900 | 900 | 900 |
| 542 School/Library Books | 119 | 100 | 100 | 100 | 150 |
| 543 Office Supplies | 213 | 550 | 550 | 550 | 500 |
| 547 Building Supplies | 630 | 400 | 400 | 400 | 400 |
| 554 Equipment | | 1800 | 1800 | 1800 | 1,750 |
| Total 30700 Engineering | 171,186 | 180,810 | 176,710 | 176,710 | 181,090 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 66,420 | 69,011 | 64,051 | 67,181 |

EMPLOYEES

| | | | | |
|------------------------|-------------|-------------|-------------|-------------|
| Asst. Town Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Intern | 0.50 | 0.50 | 0.50 | 0.50 |
| Project Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Clerk of the Works | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| Total | 3.50 | 3.50 | 3.50 | 3.50 |
| Paid from Other Funds | 1.00 | 1.00 | 1.00 | 1.00 |
| Paid from General Fund | 2.50 | 2.50 | 2.50 | 2.50 |

Work Measurements

| | | | | |
|----------------------------|-----|-----|-----|-----|
| Projects Inspected | 10 | 15 | 12 | 15 |
| Site & Plot Plans Reviewed | 185 | 150 | 160 | 150 |
| Surveys Completed | 5 | 5 | 5 | 5 |
| Traffic Investigations | 25 | 30 | 25 | 25 |
| Highway Permits Issued | 18 | 15 | 12 | 15 |

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

| | | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------|-------------------------------|------------------|------------------|-------------------|--------------------|-------------------|
| 400 Community Services | | | | | | |
| 42100 | Human Services Administration | 275,542 | 293,750 | 298,020 | 297,520 | 328,950 |
| 42202 | Mansfield Challenge - Winter | 2,046 | 2,650 | 2,650 | 2,650 | 0 |
| 42204 | Youth Employment - Middle Sch | 2,451 | 2,000 | 2,000 | 2,000 | 2,000 |
| 42210 | Youth Services | 134,537 | 155,310 | 158,410 | 158,410 | 165,970 |
| 42300 | Senior Services | 183,387 | 181,080 | 185,680 | 189,030 | 199,310 |
| 43100 | Library Services Admin | 570,946 | 617,180 | 626,090 | 626,130 | 654,275 |
| 45000 | Contributions To Area Agency | 297,098 | 295,540 | 295,540 | 310,738 | 311,710 |
| Total 400 Community Services | | <u>1,466,007</u> | <u>1,547,510</u> | <u>1,547,510</u> | <u>1,586,478</u> | <u>1,662,215</u> |

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.

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

| | | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------------|-------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 111 General Fund | | | | | | |
| 42100 | Human Services Administration | 275,542 | 293,750 | 298,020 | 297,520 | 328,950 |
| 42202 | Mansfield Challenge- Winter | 2,046 | 2,650 | 2,650 | 2,650 | 0 |
| 42204 | Youth Employment - Middle Sch | 2,451 | 2,000 | 2,000 | 2,000 | 2,000 |
| 42210 | Youth Services | 134,537 | 155,310 | 158,410 | 158,410 | 165,970 |
| 42300 | Senior Services | 183,387 | 181,080 | 185,680 | 189,030 | 199,310 |
| Total General Fund- Human Services | | 597,963 | 634,790 | 646,760 | 649,610 | 696,230 |

HUMAN SERVICES

DEPARTMENT STRUCTURE AND SUPPORT

The Mansfield Department of Human Services exists to enhance the well-being and to help meet the basic human needs of all residents. This is accomplished by offering a wide range of services and by working in collaboration with other community and area agencies. The Department pays particular attention to the needs and empowerment of residents who are potentially at risk or in need of services.

The Department assists residents through three service divisions: Adult Services, Senior Services and Youth Services.

Citizen guidance is provided by the following: Youth Service Bureau Advisory Committee; Mansfield Senior Center Association; Commission on Aging; Mansfield Advisory Committee on the Needs of Persons with Disabilities and Mansfield Advocates for Children (formerly the Mansfield School Readiness Council).

General Fund expenditures are supplemented by grants and contributions from many public and private sources that provide support for several programs as well as individuals with emergency financial needs.

ADULT AND ADMINISTRATIVE SERVICES –42100

The Adult and Administrative Services Division provides administrative and supervisory oversight to all three service divisions in the Department, including grant writing and grants management. Adult services include information, referral and assistance with a wide range of concerns and problems, as well as providing support services to various citizen committees. In addition, the Office serves as the Town's Municipal Agent for Elderly and Fair Housing. Lastly, the Adult and Administrative Services Division processes elderly/disabled tax relief applications, and coordinates community holiday giving programs. Emergency financial assistance is provided from the Special Needs Fund, which is supported by private donations.

FY 2010/11 Highlights

- Assisted 254 persons who are elderly or disabled to apply for State tax relief programs, a 16% increase from last year.
- Coordinated the following community giving programs:
 - 20 Thanksgiving baskets from Storrs Congregational Church, 26 sponsored by the Town of Mansfield, 7 sponsored by others.
 - 20 Holiday dinners from Storrs Congregational Church.
 - 64 Families sponsored for holiday gifts by 58 sponsors.
 - 22 families received Easter baskets.
 - 19 families received summer baskets.
 - 60 children received backpacks and shoe gift cards through this Salvation Army sponsored program.
- Provided emergency financial assistance (Special Needs Fund) and food pantry assistance for a total of 181 incidents.
- Provided help including referral and direct assistance to 308 residents.
- Completed work on the DMHAS Strategic Prevention Framework-State Improvement Grant (SPF-SIG), which resulted in the formation of the Tri-Town Coalition to Reduce Underage Drinking.
- The Adult Services Social Worker attained certification as a CHOICES counselor. CHOICES is a program that is designed to assist Medicare recipients to understand their Medicare coverage and healthcare options.

FY 2011/12 Major Initiatives

- Continue to work with the Town's preferred developer to facilitate the building of an independent/assisted living facility for seniors.
- Provide support for the implementation of Mansfield's Plan for Young Children, and ensure that it is integrated with the priorities identified in Mansfield 2020.
- Convene an informational summit on the issue of affordable housing.
- Explore the development of specialized services for families who are dealing with unemployment, eviction and foreclosure.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 42100 Human Services Administration | | | | | |
| 517 Salaries and Wages | 171,198 | 189,870 | 194,140 | 194,140 | 201,420 |
| 522 Misc Benefits | 1,513 | 2,280 | 2,280 | 2,030 | 2,030 |
| 543 Office Supplies | 181 | 750 | 750 | 500 | 500 |
| 563 Misc Expenses & Fees | 102,650 | 100,850 | 100,850 | 100,850 | 125,000 |
| Total 42100 Human Services | 275,542 | 293,750 | 298,020 | 297,520 | 328,950 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 69,976 | 76,618 | 74,495 | 78,833 |
| REVENUE | 3,935 | | 3,650 | |

EMPLOYEES

| | | | | |
|--------------------------|-------------|-------------|-------------|-------------|
| Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Social Worker | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | <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 |

Work Measurements

| | | | | |
|--|-----|-----|-----|-----|
| Elderly Tax Relief Apps. | 210 | 225 | 254 | 275 |
| Persons assisted through Holiday Prog. | 160 | 200 | 172 | 200 |
| Persons receiving Counseling Referral | 250 | 275 | 209 | 225 |
| Persons Provided Information Only | 125 | 150 | 125 | 130 |

HUMAN SERVICES- YOUTH SERVICE BUREAU-42210

Youth Service Bureau staff provides programs that respond to the needs of Mansfield youth and their families. These programs support and advocate for the social and emotional development of the Town's youth. Clinical services include: individual counseling, family counseling, group counseling, crisis intervention, psychiatric assessment, medication management and multi-family therapy group. Staff also serves as the social workers for the public schools. Several initiatives focus specifically on the needs of families with young children including school readiness, information and referral and community planning.

FY 2010/2011 Highlights

- Provided clinical services to youth, families, schools, and the community, including psychiatric services.
- Received \$181,000 in funding from the State Department of Education, Northeast Communities Against Substance Abuse, and the William Caspar Graustein Memorial Fund.
- Positive Youth Development Activities included Intergeneration Groups, Youth Work Employment opportunities for middle and high school students, Mansfield Summer Challenge with 16 participants, and summer campership programs for teens.
- Continued a youth leadership program facilitated in coordination with the Mansfield Middle School and a local business.
- Expanded the Grief Group to include additional support meetings, especially around the holidays, in the area of grief counseling for children and families in the community.
- Increased professional collaboration with the University of Connecticut and private practitioners in the area, providing expanded services to children and families.
- Grandparents Raising Grandchildren support group continued their legislative and advocacy efforts.
- Completed our second year of collaboration with the School of Social Work through the Graduate Social Work Internship Program
- Expanded the internship program and affiliations with Psychological Services Clinic, including a PhD student from the School of Psychology working with us to develop the curriculum for the COPE program.
- Continued the "Big Friends" mentoring program in collaboration with the University of Connecticut's Community Outreach Program. Over 25 UConn Students meet weekly with Mansfield elementary and middle school students.
- Initiated two leadership building groups, a Girls Afterschool Group and a Boys Afterschool Group, for middle school students.
- Established a regional YSB connection between Willington, Ashford, Coventry and Mansfield, and continue to find ways to share resources to best serve each community.
- Developed a Women's Support Group for mothers of "at risk" youth.
- Received a \$50,000 grant from the William Caspar Graustein Memorial Fund and the Children's Fund of Connecticut to support implementation of Mansfield's Plan for Young Children, along with funding to host a Community Conversation.
- Coordinated the twelfth year of the Mansfield School Readiness Program, supporting 14 children receiving care at one of four nationally accredited centers.
- Worked with the Mansfield Public Schools and Mansfield Advocates for Children on the 9th year of the Discovery Grant from the William C. Graustein Memorial Fund.

FY 2011/2012 Major Initiatives

- Further expand our collaborative efforts with local Universities and the local community to foster mentorship and volunteerism within our community.
- Continue to expand the Regional YSB connection between Willington, Ashford, Coventry, and Mansfield.
- Continue implementation of strategies identified in Mansfield's Plan for Young Children, including hosting a Community Conversation on Education.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-----------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 42210 Youth Services | | | | | |
| 517 Salaries and Wages | 120,517 | 141,350 | 144,450 | 144,450 | 148,760 |
| 522 Misc Benefits | 1,978 | 3,110 | 3,110 | 3,110 | 3,110 |
| 531 Prof & Tech Services | 10,538 | 9,200 | 9,200 | 9,200 | 9,950 |
| 539 Other Purch Services | 215 | 200 | 200 | 200 | 500 |
| 542 School/Library Books | 191 | 350 | 350 | 350 | 350 |
| 543 Office Supplies | 401 | 450 | 450 | 450 | 650 |
| 549 Other Supplies | 697 | 650 | 650 | 650 | 2650 |
| Total 42210 Youth Services | 134,537 | 155,310 | 158,410 | 158,410 | 165,970 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 49,260 | 45,401 | 55,428 | 58,223 |

EMPLOYEES

| | | | | |
|------------------------------|-------------|-------------|-------------|-------------|
| Youth Service Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Youth Counselors | 1.00 | 1.00 | 1.00 | 1.00 |
| School Readiness Coordinator | <u>0.71</u> | <u>0.71</u> | <u>0.71</u> | <u>0.71</u> |
| Total | 2.71 | 2.71 | 2.71 | 2.71 |
| Paid from Other Funds | 0.71 | 0.26 | 0.26 | 0.26 |
| Paid from General Fund | 2.00 | 2.45 | 2.45 | 2.45 |

Work Measurements

| | | | | |
|---|-------|-------|-------|------|
| Therapy sessions w/youth & families (yr) | 1,250 | 1,275 | 1,510 | 1500 |
| Youth recvng one or more clinical srvc (yr) | 150 | 175 | 293 | 300 |
| Parents/grandparents | | 75 | 60 | 60 |
| Volunteers | | 75 | | |
| Youth Employment participants | 75 | 120 | 20 | 20 |

HUMAN SERVICES - SENIOR SERVICES 42300

Senior Services provides opportunities for seniors aged fifty-five and over to maintain and improve their physical, mental, social and emotional well-being so that life is stimulating, full and enjoyable. Seniors are involved in various creative, educational, recreational and social activities at the Mansfield Senior Center. The Senior Center offers a wide range of activities including support groups, computer classes, health programs, exercise classes, bingo, art classes, chorus, meals, trips and volunteer opportunities. The Wellness Center also offers health screenings, immunization, social services, case management and medical services through a variety of programs.

FY 2010/2011 Highlights

- Filled all open positions at the Senior Center, including hiring of a new Coordinator.
- Developed and implemented a Volunteer Driver Program.
- 70 seniors became members of the Mansfield Senior Center Association during this year. There are 1,336 registered members of the Mansfield Senior Center Association.
- Continued to use the MySeniorCenter data system for registration and client tracking allowing for improved efficiency and collection of accurate statistical information.
- 450 people subscribe to the monthly Sparks newsletter in the mail through bulk and first class mail. Others access the newsletter through the Town's website or receive a copy from various sites throughout Mansfield.
- Volunteers provided 6,124 hours of volunteer time from July 1, 2009 to June 30, 2010.
- Served 7,814 congregate subsidized meals to seniors through Thames Valley Community Council. 173 additional meals were provided through other sources. 3,722 meals were delivered to homebound seniors through the meals-on-wheels program.
- Sponsored intergenerational activities were held in cooperation with E.O. Smith High School, Mansfield Middle School and The University of Connecticut.
- Sponsored a Veterans' Day Celebration with 128 in attendance.
- 128 seniors received assistance with tax preparation.
- 377 seniors received flu shots.
- Offered health assessments, screenings and preventative care at the Wellness Center. VNA East provided care to 151 patients; the podiatrist treated 223 patients; reflexologist saw 49 clients; 8 clients received therapeutic massage; dental appointments numbered 7. Many seniors took advantage of free legal services and several free screenings: hearing, balance, cholesterol and skin cancer.
- Interim Healthcare funded blood pressure screenings twice a month. On average, 25 seniors receive blood pressure checks at each clinic.
- One undergraduate student interned at The Mansfield Senior Center and several students volunteered on a weekly basis.
- Received training to offer the six-week "It's Your Life, Live It Well" program.
- Received certification from Alzheimer's Association to lead a support group.
- Visited senior residences in Town to provide information on ConnPace, the Medicare Savings Program and the role of the Senior Service Social Worker.
- Connected youth volunteers to seniors in the community.

FY 2011/2012 Major Initiatives

- Work with the Commission on Aging to implement the updated Long Range Plan for seniors, focusing on identified priorities of transportation, information dissemination, access to public meetings, and senior center space needs.
- Promote increased health by offering health screening clinics to detect early signs of disease processes, such as hearing, vision and osteoporosis screenings and by presentations of health promotion talks.
- Support the Town of Mansfield in facilitating the development of a new independent/assisted living facility.
- Continue to offer resource information and improved access to financial information by updating the Town's website and with improved marketing and publicity.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 42300 Senior Services | | | | | |
| 517 Salaries and Wages | 179,060 | 175,200 | 179,800 | 183,230 | 193,510 |
| 522 Misc Benefits | 936 | 2,080 | 2,080 | 1,750 | 1,750 |
| 539 Other Purch Services | 2,510 | 2,650 | 2,650 | 2,700 | 2,700 |
| 542 School/Library Books | 28 | 150 | 150 | 150 | 150 |
| 543 Office Supplies | 853 | 1,000 | 1,000 | 1,200 | 1,200 |
| Total 42300 Senior Services | 183,387 | 181,080 | 185,680 | 189,030 | 199,310 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 73,189 | 74,923 | 70,309 | 75,737 |

EMPLOYEES

| | | | | |
|------------------------------|-------------|-------------|-------------|-------------|
| Senior Services Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Service Social Worker | 0.58 | 0.71 | 0.71 | 0.71 |
| Administrative Assistant | 1.50 | 1.50 | 1.50 | 1.50 |
| Transportation Coordinator | | 0.29 | 0.29 | 0.29 |
| Kitchen Aide | <u>0.69</u> | <u>0.69</u> | <u>0.71</u> | <u>0.71</u> |
| Total | 3.77 | 4.19 | 4.21 | 4.21 |
| Paid from Other Fund/Source | 0.12 | 0.12 | 0.12 | 0.12 |
| Paid from General Fund | 3.65 | 4.07 | 4.09 | 4.09 |

Work Measurements

| | | | | |
|--|--------|--------|--------|--------|
| Total Membership | 1,075 | 1,350 | 1,325 | 1,350 |
| New Members Registered | 65 | 70 | 56 | 60 |
| SPARKS copies published/monthly | 1,080 | 1,080 | 1,010 | 1,010 |
| Participation (Cumulative) | 18,500 | 19,000 | 22,000 | 23,000 |
| Noon Meals Served: | 4,000 | 8,200 | 6,392 | 6,600 |
| Persons receiving Social Services (Average number served/month) | 45 | 60 | 30 | 40 |

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.

Available 24 hours a day is the Library's website, www.mansfieldpubliclibraryct.org. Serving as an electronic branch library, people may reserve and renew items, apply online for Buchanan Auditorium reservations, and access information about Book Sales, reading recommendations, and a calendar of library programs for all ages. Mansfield residents with a valid library card can also access subscription resources unavailable to non-residents:

- **BookFlix** provides children from 3 – 8 years old with an animated film of a quality children's book plus related nonfiction eBooks.
- **e-Audiobooks** gives residents access to thousands of audiobooks, narrated by professional actors, which may be listened to on personal computers, mp3 players, or iPods.
- **Ebsco** MasterFILE Elite, a multidisciplinary database, provides full text for more than 1,050 magazines with coverage dating as far back as 1984. Also included are 52 full text reference books and an image collection of 341,655 photos, maps and flags.
- **Mango** is an easy-to-use online language-learning system with 22 foreign languages and 14 English as a Second Language (ESL) courses. Unique about Mango is the appreciation for cultural nuance and real-world application.

FY 2010/2011 Highlights

- Continued participation in the Mansfield Schools "Books on Buses" summer program by providing books and coordinating technical support for circulation, cataloguing and statistics. Funding for the public library books came from the Friends of the Mansfield Library.
- Revised library hours to meet the needs of library patrons, using surveys online and within the library to determine the most effective use of staff time.
- Reinstated "Toddler Time" in September 2010, with an average attendance that equaled the number before the yearlong hiatus.
- Mansfield Public Library provided great value for a community of voracious readers:

| Quantity of Use | Library Services | Retail Value (estimated) | Based On | Value of Services |
|-----------------|------------------------------|--------------------------|---|-----------------------|
| 160,709 | Books Borrowed | \$25.00 | Baker & Taylor 2010 | \$ 4,017,725.00 |
| 6,107 | Magazines Borrowed | \$5.00 | MA Library Association estimate | \$30,535.00 |
| 36,438 | Entertainment DVD's Borrowed | \$4.00 | Blockbuster average | \$145,752.00 |
| 27,779 | Audiobooks Borrowed | \$10.00 | Audible.com download average | \$ 277,790.00 |
| 603 | Museum Passes Borrowed | \$26.00 | Average savings for family of 4 | \$15,678.00 |
| 12,984 | Interlibrary Loan | \$25.00 | Average mazon.com average price plus shipping | \$324,600.00 |
| 374 | Programs Attended | \$10.00 | Average museum admission fee | \$ 3,740.00 |
| 15,362 | Hours of Computer Use | \$12.00 | FedEx-Kinko's price | \$ 184,344.00 |
| 14,288 | Reference Questions Asked | \$7.00 | MA Library Association estimate | \$100,016.00 |
| | | | Total Value* | \$5,100,180.00 |

*Please note: does not include value from database subscriptions

FY 2011/2012 Major Initiatives

- Assist the Friends of the Mansfield Library in promoting membership, volunteerism, and donations to their Book Sales. About 50% of our materials budget was donated by the Friends of the Mansfield Library, compared to 15% in years before the economic downturn.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|-----------------|------------------|-------------------|--------------------|-------------------|
| 43100 Library Services Admin | | | | | |
| 517 Salaries and Wages | 466,454 | 472,590 | 481,500 | 481,500 | 505,310 |
| 522 Misc Benefits | 1,493 | 2,000 | 2,000 | 2,000 | 2,000 |
| 531 Prof & Tech Services | 1,159 | 1,000 | 1,000 | 1,000 | 1,000 |
| 534 Rentals | 525 | 530 | 530 | 530 | 530 |
| 539 Other Purch Services | 830 | 1200 | 1200 | 1,240 | 1,030 |
| 541 Instructional Supplies | 3,149 | 3,000 | 3,000 | 3,000 | 3,000 |
| 542 School/Library Books | 93,982 | 99,640 | 99,640 | 99,640 | 99,810 |
| 547 Building Supplies | 1520 | 100 | 100 | 100 | 100 |
| 554 Equipment | 1,834 | 37120 | 37120 | 37120 | 41,495 |
| Total 43100 Library Services Admin | 570,946 | 617,180 | 626,090 | 626,130 | 654,275 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 190,659 | 187,007 | 184,761 | 197,771 |
| REVENUE | 37,190 | 26,000 | 34,364 | 34,300 |
| EMPLOYEES | | | | |
| Library Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Librarian* | 3.00 | 3.00 | 3.00 | 3.00 |
| Library Associate | 2.57 | 2.57 | 2.57 | 2.57 |
| Library Assistant | 2.66 | 2.66 | 2.66 | 2.52 |
| Pages | <u>1.30</u> | <u>1.30</u> | <u>1.30</u> | <u>1.30</u> |
| Total | 10.53 | 10.53 | 10.53 | 10.39 |
| Paid from Other Funds | 0.50 | 0.50 | 0.50 | 0.50 |
| Paid from General Fund | 10.03 | 10.03 | 10.03 | 9.89 |

* .5 FTE is at the three elementary schools and paid for by Mansfield Board of Education.

Work Measurements

| | | | | |
|------------------------|---------|---------|---------|---------|
| Total Circulation | 255,700 | 240,000 | 240,000 | 240,000 |
| Reference Transactions | 4,200 | 9,500 | 11,000 | 11,000 |
| Collection Size | 84,000 | 85,000 | *83,000 | 85,000 |
| Library Card Holders | 12,000 | 9,000 | *8,000 | 8,500 |

*We are migrating to a new integrated library system in May 2011 and are purging expired patron records and deleting outdated/inaccurate/damaged materials.

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. Several of the Town's advisory committees evaluate the requests that the Town receives from various social service agencies in the region.

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

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

DIAL-A-RIDE. Provides free transportation (unless ADA certified) to elderly and residents with disabilities.

EASTERN HIGHLANDS HEALTH DISTRICT. Allocation represents Mansfield's annual per capita assessment to regional district responsible for public health services.

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

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.

MEALS ON WHEELS. Provides and delivers meals on a regular basis to Mansfield residents.

NORTHEAST COMMUNITIES AGAINST SUBSTANCE ABUSE. Coordinates and advocates for substance abuse programs and services in northeastern CT.

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

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

WINCOG. Agency represents nine 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 ten town Windham region. Services include a Senior Dental Clinic.

WRTD ADA Transportation Service. Provides transportation for persons with disabilities, with extended service in compliance with Americans with Disabilities Act (ADA) regulations.

WRTD PRE-PAID FARE. Allocation funds Mansfield's portion of WRTD Willimantic/Mansfield fixed route bus service budget.

WINDHAM AREA INTERFAITH MINISTRIES. Provides several services for persons with low incomes.

WINDHAM AREA NO FREEZE PROJECT. Provides emergency shelter for homeless people.

WINDHAM REGIONAL TRANSIT DISTRICT. Provides fixed route buses in Mansfield.

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

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|-----------------|------------------|-------------------|--------------------|-------------------|
| 45000 Contributions To Area Agencies | | | | | |
| 53701 Dial-A-Ride | 41,030 | 41,030 | 41,030 | 41,030 | 42,260 |
| 53702 Wincog | 17,801 | 17,420 | 17,420 | 17,618 | 19,330 |
| 53703 WRFSOA-McSweeny Senior Center | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 53707 United Service, Inc. | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 53708 WRTD-Windam Reg Transit Dis | 37,310 | 37,310 | 37,310 | 37,310 | 38,510 |
| 53709 Meals On Wheels | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 |
| 53711 Sexual Assault Crisis Service | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 53712 CT Legal Services | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 53718 NECASA | 800 | 800 | 800 | 800 | 800 |
| 53722 WRTD-Disable Transport | 30,460 | 30,460 | 30,460 | 30,460 | 31,380 |
| 53725 WRTD-Pre-paid Fare | 15,000 | 15,000 | 15,000 | 30,000 | 23,000 |
| 53727 Community Companion & Homemak | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 53733 Eastern Highlands Health Dist | 112,227 | 111,050 | 111,050 | 111,050 | 113,960 |
| 53734 Mansfield/UCONN Transportatio | 500 | 500 | 500 | 500 | 500 |
| 53737 Holy Family Shelter | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 53739 Veteran's Services | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 53740 Windham Area Interfaith Minis | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 53745 Windham Area No Freeze Proje | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Total 45000 Cont. to Area Agenci | 297,098 | 295,540 | 295,540 | 310,738 | 311,710 |

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 500 Community Development | | | | | |
| 30800 Building Inspection | 119,718 | 145,550 | 159,420 | 148,340 | 163,750 |
| 30810 Housing Inspection | 116,052 | 97,730 | 110,350 | 110,350 | 106,625 |
| 51100 Planning Administration | 207,494 | 226,780 | 213,000 | 212,850 | 208,720 |
| 52100 Planning/Zoning Inland/Wetland | 4,810 | 7,500 | 7,500 | 7,030 | 7,530 |
| 58000 Boards and Commissions | 4,018 | 6,750 | 6,750 | 6,750 | 6,750 |
| Total 500 Community Dev. | <u>452,092</u> | <u>484,310</u> | <u>497,020</u> | <u>485,320</u> | <u>493,375</u> |

COMMUNITY DEVELOPMENT

Mission

To provide residents and stakeholders with a community climate that promotes and protects public safety, health and welfare, environmental quality, encourages economic activity and full employment, rewards creative enterprise, fosters full citizen participation and offers the means to realize the other goals herein.

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 review, authorization and monitoring of all construction and building occupancy and the often controversial balancing of economic, social and environmental needs and goals, is the primary responsibility of numerous 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 the administration and enforcement of state and local regulations and ordinances, research and data gathering, encouraging public participation, and the formulation of 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.

BUILDING INSPECTION – 30800

The Building Department enforces the Connecticut Basic Building Code, the National Electric Code and the International Mechanical and Plumbing Codes, as required by section 29-252 of the Connecticut General Statutes. The codes are designed to promote public safety, health, and welfare as they are affected by building construction issues such as structural strength, adequate means of egress, sanitary equipment, light, ventilation and fire safety. The Department's goal is to ensure safety to life and property from all hazardous incidents related to the design, erection, repair, removal, demolition or use and occupancy of buildings and structures. Inspections are made at various stages of construction to verify compliance with applicable codes 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 2010/11 Highlights

- Department extended use of Microsoft Access database to track activity.
- Department instituted State Building Code required educational fee increase.
- Inspectors attended required training to maintain licenses.
- Building Official developed a plan to properly administer the Building Code for the upcoming Storrs Center Project.

FY 2011/12 Major Initiatives

- Attend code-related courses and seminars required to maintain staff licenses.
- Continue with permitting and inspection activity.
- Work with all stake holders regarding the Building Code provisions of the Storrs Center Project.

FY 2011/12 Budget Highlights

- The Storrs Center Project will require an extensive amount of staff time. The project will require plan reviews, meetings, inspection and documentation on a significant scale. Additional staff will be required to maintain the required level of service and our normal standard of excellence in administering the Building Code.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-----------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 30800 Building Inspection | | | | | |
| 517 Salaries and Wages | 116,001 | 139,430 | 153,300 | 142,220 | 157,630 |
| 522 Misc Benefits | 2,358 | 2,470 | 2,470 | 2,470 | 2,470 |
| 531 Prof & Tech Services | | 1,000 | 1,000 | 1,000 | 1,000 |
| 539 Other Purch Services | 594 | 650 | 650 | 650 | 650 |
| 542 School/Library Books | 165 | 750 | 750 | 750 | 750 |
| 543 Office Supplies | 424 | 600 | 600 | 600 | 600 |
| 547 Building Supplies | 4 | 400 | 400 | 400 | 400 |
| 549 Other Supplies | 172 | 250 | 250 | 250 | 250 |
| Total 30800 Building Insp. | 119,718 | 145,550 | 159,420 | 148,340 | 163,750 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 47,414 | 47,132 | 54,573 | 61,694 |
| REVENUE | 176,973 | 205,030 | 137,030 | 161,030 |

EMPLOYEES

| | | | | |
|------------------------------|-------------|-------------|-------------|-------------|
| Building Official | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Building Inspector | 0.41 | 0.41 | 1.00 | 1.00 |
| Administrative Assistant | <u>0.60</u> | <u>0.60</u> | <u>0.60</u> | <u>0.60</u> |
| Total | 2.01 | 2.01 | 2.60 | 2.60 |
| Paid from Other Funds | 0.00 | 0.00 | 0.37 | 0.37 |
| Paid from General Fund | 2.01 | 2.01 | 2.23 | 2.23 |

Work Measurements

| | | | | |
|-----------------------------------|--------------|--------------|-------------|--------------|
| Total Building Permits | 980 | 950 | 825 | 850 |
| Total Inspections | 2,900 | 2,700 | 2,400 | 2,500 |
| Dollar Value of Bldg Construction | \$22,000,000 | \$17,000,000 | \$9,500,000 | \$12,000,000 |
| Dollar Value of Fees Collected | \$280,000 | \$190,000 | \$134,000 | \$160,000.00 |

HOUSING CODE INSPECTION – 30810

Under the supervision of the Director of Building and Housing Inspection, the Housing Inspection Office administers the Mansfield Housing Code. The Housing Code is designed to regulate the conditions and maintenance of residential rental properties by providing standards for utilities, facilities and other items to ensure that the structures are safe, sanitary and fit for occupation and use. On a complaint basis, the Housing Code applies to all residential rental structures in Town, with the exception of rental structures owned by the State of Connecticut. The Housing Code also includes a rental certification program, which applies to all residential properties within the rental certification zone, with the exception of rental structures owned by the State of Connecticut, age-restricted housing (age 55 and older), properties owned by the Mansfield Housing Authority, new construction less than six years old, and certain types of owner-occupied rental housing. The Office also maintains a Landlord Registry for all non-residential rental dwelling units within Town.

FY 2010/11 Highlights

- Extended use of Microsoft Access database to track activity.
- Staffed the Mansfield Campus Community Partnership Committee.
- Participated in greeting visits and informative meetings with landlords and tenants.
- Began implementation of the new Residential Parking ordinance.

FY 2011/12 Major Initiatives

- Maintain the landlord registry and implementation (certificate zone) database.
- Enforce the Town's Litter & Residential Parking ordinances.
- Work with Town Manager and the Quality of Life Committee to add enhancements to the Housing Code including Large Assembly & Nuisance House ordinances.

FY 2011/12 Budget Highlights

- Housing Department responsibilities are going require careful management because of the additional demands made on the Building Department regarding the Storrs Center Project and any new duties required to implement initiatives proposed by the Quality of Life Committee.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|----------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 30810 Housing Inspection | | | | | |
| 517 Salaries and Wages | 113,822 | 93,580 | 106,200 | 106,200 | 102,450 |
| 522 Misc Benefits | 320 | 1,000 | 1,000 | 1,000 | 1,025 |
| 539 Other Purch Services | 260 | 500 | 500 | 500 | 500 |
| 542 School/Library Books | (42) | 500 | 500 | 500 | 500 |
| 543 Office Supplies | 665 | 750 | 750 | 750 | 750 |
| 547 Building Supplies | 398 | 750 | 750 | 750 | 750 |
| 549 Other Supplies | 229 | 250 | 250 | 250 | 250 |
| 554 Equipment | 400 | 400 | 400 | 400 | 400 |
| Total 30810 Housing Insp. | 116,052 | 97,730 | 110,350 | 110,350 | 106,625 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 46,524 | 44,170 | 10,751 | 40,097 |
| REVENUE | 79,472 | 87,310 | 87,310 | 93,010 |

EMPLOYEES

| | | | | |
|--------------------------|-------------|-------------|-------------|-------------|
| Housing Inspector (FT) | 1.00 | 1.00 | 1.00 | 1.00 |
| Housing Inspector (PT) | 0.14 | 0.14 | 0.23 | 0.00 |
| Administrative Assistant | <u>0.65</u> | <u>0.65</u> | <u>0.65</u> | <u>0.65</u> |
| Total | 1.79 | 1.79 | 1.88 | 1.65 |
| Paid from Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Paid from General Fund | 1.79 | 1.79 | 1.88 | 1.65 |

Work Measurements

| | | | | |
|--------------------------------|----------|----------|----------|----------|
| Total inspections | 462 | 1,200 | 1,060 | 1,100 |
| Complaint investigations | 50 | 50 | 30 | 30 |
| Certificates issued | 387 | 600 | 586 | 586 |
| Prosecutions | 20 | 5 | 3 | 3 |
| Dollar value of fees collected | \$58,000 | \$90,000 | \$85,000 | \$85,000 |
| Penalty fees collected | \$100.00 | \$100.00 | \$100.00 | \$100.00 |

PLANNING ADMINISTRATION - 51100

The Director of Planning administers and coordinates the activities of the Planning and Development function. The Director 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 Director of Planning also provides assistance to the Inland Wetlands Agency (IWA) and Conservation Commission and coordinates land use issues with the Town Manager, the Town Council, other municipal departments, advisory committees 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 Director of Planning serve as information sources regarding construction projects and other land use issues.

FY 2010/11 Highlights

- Assisted the PZC with the review and processing of new land use applications, regulation and zone classification revisions, modifications, bonding issues and enforcement issues. The Director is also working with the PZC on significant revisions to the Subdivision and Zoning Regulations.
- Issued 61 zoning permits, including authorization for 3 new single-family homes and 8 new multi-family units, 59 zoning enforcement letters, 10 violation notices, and 34 zoning citations during the first half of 2010/2011 fiscal year.
- The Director of Planning serves as Mansfield's representative on UConn's Capital Projects Advisory Committee which helps plan and monitor new development on the Storrs campus and UConn's Water and Wastewater System Committee, which reviews and makes recommendations regarding existing and future supply needs and related operational and service request issues.
- Participated in various facets of Mansfield's open space acquisition and management programs, including the review of draft management plans and potential property acquisitions.
- Participated in various aspects of the ongoing Storrs Center Downtown project, including reviews of fiscal impact, phasing, parking and infrastructure elements.
- Provided information and assistance to the Town Council, other Town representatives and State officials, property-owners and their representatives on a wide range of land use issues, including assisted living/age-restricted housing, student housing, educational facility options and projects under the permit jurisdiction of the State or Federal Governments.

FY 2011/12 Major Initiatives

- Assisting the PZC, IWA, Town Council, Conservation Commission, and other advisory committees with their review of the pending applications, potential Zoning and Regulation revisions, UConn developments and other land use projects.
- Assisting the Town Manager and other Town officials with various ongoing Town projects and consultant studies, particularly, student housing and parking issues; Storrs Center phasing, parking, infrastructure and permitting issues and various elements of Mansfield's Open Space Acquisition and Management program.
- Assisting Town officials with economic development and affordable housing issues and water supply and sewer system issues, including the Town's Four Corners Sewer and Water Advisory Committee study.
- Participating as a coordinating committee member in the Action Communities for Health, Innovation and Environmental Change (ACHIEVE) program sponsored by Eastern Highlands Health District. This program is designed to promote healthy lifestyles and eating habits, including linkages between land use planning and public health.
- Continuing to enforce existing land use regulations with a particular emphasis on student occupancy related violations.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 51100 Planning Administration | | | | | |
| 517 Salaries and Wages | 205,475 | 224,280 | 210,500 | 210,500 | 206,220 |
| 522 Misc Benefits | 1,419 | 1,900 | 1,900 | 1,850 | 1,900 |
| 543 Office Supplies | 600 | 600 | 600 | 500 | 600 |
| Total 51100 Planning Admin. | 207,494 | 226,780 | 213,000 | 212,850 | 208,720 |

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 83,986 | 90,519 | 80,773 | 80,712 |
| REVENUE | 17,228 | 31,300 | 29,200 | 31,300 |

EMPLOYEES

| | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|
| Town Planner/Director of Planning | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.33 | 1.33 | 1.00 | 1.00 |
| Zoning Agent | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| Total | 3.33 | 3.33 | 3.00 | 3.00 |
| Paid from Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Paid from General Fund | 3.33 | 3.33 | 3.00 | 3.00 |

Work Measurements

| | | | | |
|--|-----|-----|-----|-----|
| PZC Application Reviews | 25 | 25 | 20 | 25 |
| IWA Application/Enforcement Reviews | 30 | 35 | 25 | 30 |
| Adopted Zoning Map/Regulations | 50 | 50 | 70 | 50 |
| Modification Requests to PZC/Council | | | | |
| Referrals/Bonding Agreements | 40 | 40 | 35 | 40 |
| Zoning Permits Issued | 190 | 190 | 150 | 175 |
| Investigations/citations/enforcement letters | 190 | 200 | 200 | 200 |

PLANNING AND ZONING COMMISSION/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 Conservation and Development; adopt zoning districts, zoning regulations and subdivision regulations to implement the plan; adopt inland/wetland regulations and review development proposals, including all activities within 150 feet of inland wetlands and watercourses; approve those proposals that 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; and per statutory requirements, serve as Mansfield's Aquifer Protection Agency.

FY 2010/11 Highlights

- Held eleven (11) PZC meetings, six (6) IWA meetings, and four (4) joint field trips during the first half of this fiscal year.
- Reviewed nine (9) wetland applications or enforcement matters, five (5) special permits or special permit renewals, seven (7) Town Council referrals and nine (9) bonding and modification issues during the first half of this fiscal year.
- The PZC rezoned land south of Pleasant Valley Road to a new Pleasant Valley Commercial Agriculture zone, to an existing Pleasant Valley Residence Agriculture zone and to an existing RAR-90 zone and adopted associated regulation revisions. In addition to the PZC approved revisions to the Town's political sign regulations, revisions to the Zoning definitions of family and boarding house, revisions to prevent the use of invasive plant species and revisions to enhance the protection of aquifer and public drinking water supplies.
- The PZC continued to work on updating and refining Mansfield's land use regulations. A January 2011 public hearing will be held on a number of important Subdivision Regulation revisions including new pre-application requirements, revised provisions for pedestrian and bicycle improvements, revised provisions for common driveways and revised post approval construction requirements. Numerous Zoning Regulations also are under active review with an anticipated spring 2011 public hearing presentation.
- During the first half of the 2010/2011 fiscal year, the PZC began its review of various elements of the proposed Storrs Center Downtown project. Issues that will require PZC or IWA action include a proposed regulation revision, a proposed development agreement, and modifications to previously granted special permit and Inland Wetland license approvals that are needed to address the current phasing plan for this project.

FY 2011/12 Major Initiatives

- Continue thorough review of all land use applications and enforcement of existing regulations.
- Continue review and updating of Mansfield's Zoning Map and land use regulations.
- Continue monitoring University of Connecticut land use activities.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 52100 Planning/Zoing Inland/Wetland | | | | | |
| 522 Misc Benefits | 388 | 400 | 400 | 430 | 430 |
| 539 Other Purch Services | 4,186 | 7,000 | 7,000 | 6,500 | 7,000 |
| 542 Shool/Library Books | 226 | 100 | 100 | 100 | 100 |
| 543 Office Supplies | 10 | | | | |
| Total 52100 Planning/Zoning | <u>4,810</u> | <u>7,500</u> | <u>7,500</u> | <u>7,030</u> | <u>7,530</u> |

BOARDS & COMMISSIONS - 58000

ADVISORY COMMITTEE ON NEEDS OF 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. The Committee also serves as the Town's ADA Grievance Committee.

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.

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.

BEAUTIFICATION COMMITTEE. The Beautification Committee is committed to improving the aesthetic appearance of Mansfield by cleaning up unattractive areas, and by locating flowering plants in key locations. The Committee awards certificates of merit to individuals and businesses that contribute to the beautification of the Town.

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.

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.

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

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

PARKS ADVISORY COMMITTEE. The Town Council appoints 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 four-year terms. The Board hears and decides special exceptions and may vary the application of the zoning regulations with due consideration of factors related to conserving public health, safety, convenience, welfare and property values. The Board also considers appeals from any person who alleges that there is an error in any order, requirement or decision made by the Zoning Agent. The Board has the authority to reverse, affirm or modify, in whole or in part, an order, requirement or decision of the Zoning Agent.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 58000 Boards and Commissions | | | | | |
| 56350 Board of Assessment Appeals | 1004 | 700 | 700 | 700 | 700 |
| 56351 Comm. On Sens. & Phys Impair | | 100 | 100 | 100 | 100 |
| 56352 Commission on Aging | | 100 | 100 | 100 | 100 |
| 56353 Parks & Advisory Committee | 263 | 3,000 | 3,000 | 3,000 | 3,000 |
| 56354 Zoning Board of Appeals | 1,990 | 1,500 | 1,500 | 1,500 | 1,500 |
| 56355 Conservation Commission | 50 | 100 | 100 | 100 | 100 |
| 56356 Beautification Committee | 55 | 500 | 500 | 500 | 500 |
| 56357 Historic District Commission | | 150 | 150 | 150 | 150 |
| 56358 Arts Advisory Committee | | 500 | 500 | 500 | 500 |
| 56359 Agriculture Committee | 656 | 100 | 100 | 100 | 100 |
| Total 58000 Boards and Comm. | 4,018 | 6,750 | 6,750 | 6,750 | 6,750 |

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**MANSFIELD BOARD OF
EDUCATION**

Mansfield Board of Education Overview

2011-12 Proposed Budget

The Mansfield Board of Education's adopted budget for 2011-2012 is \$20,572,170 representing a decrease of .08% from the adopted 2010-2011 budget of \$20,588,160.

Background

The current 2010-2011 budget was adopted at the annual town meeting on May 11, 2010 and again endorsed during an advisory referendum vote on June 22, 2010. Unlike the 2008-2009 budget year when the Mansfield Town Council requested that the Mansfield Board of Education place \$155,825 in an escrow account on September 11, 2008 and \$93,600 in an escrow account on January 12, 2009, no request has been made to date, although the potential still exists.

The proposed budget is based on the following assumptions discussed with the Mansfield Board of Education in the fall; discussions with both Town and Region 19 officials regarding town revenues and expenditures; and a commitment to maintain reasonable and appropriate class sizes to facilitate differentiated instruction, while addressing issues related to an increase in short-term enrollment and a projected decline in long-term enrollment.

1. Safety, security and health standards will be supported through continued staff training, e.g., Blood Borne Pathogens, Sexual Harassment/Title IX, OSHA (Office of Safety and Health Administration), Indoor Air Quality, Pesticide Management, Asbestos Management, and Vaccinations for Critical Staff.
2. Salaries will change based on collective bargaining agreements.
3. Staff health benefit costs will be based upon current health packages and contracts.
4. Programs and services will be maintained or adjusted as the educational needs of students change.
5. Overall certified and classified staffing levels will be adjusted based on enrollment/programming/facility considerations.
6. Purchased services and supply expenditures will be based on documented prices and trends; e.g., fuel, where appropriate, enrollment changes, and facility needs.
7. State and Federal financial support of education will not keep pace with increased programming mandates and desires.
8. Budgets for bid items will be based on budget history and inflation projections.
9. Space and facilities will be used efficiently and effectively. An annual Capital Improvement Plan will be transmitted to the town to request funds to meet long range facility and mandated improvements.
10. We will maintain open communication and a spirit of cooperation with other municipal boards and the public throughout budget process.

Detail

The following items have been deferred after being eliminated in last year's budget in hopes of reinstatement at a later date.

| | | |
|--|------------------|-----------|
| • The Assistant Superintendent Position | \$100,000 | Pg. 62 |
| • Custodial reduction of 4 hours/day | \$20,000 | Pg. 67 |
| • Custodial/Summer Help | \$8,000 | Pg. 67 |
| • MMS Technology (Educational Equipment) | \$50,000 | Pg. 37 |
| • K-4 Technology (Educational Equipment) | \$40,000 | Pg. 36 |
| • MMS Instructional Supplies | \$21,900 | Pg. 18-53 |
| • K-4 Instructional Supplies | \$21,900 | Pg. 18-53 |
| • Special Ed. Instructional Supplies | \$5,000 | Pg. 89-97 |
| • K-4 Furniture Replacement | \$7,670 | Pg. 50 |
| • Minority Internship | \$13,500 | Pg. 62 |
| Total | \$287,970 | |

The Mansfield Board of Education completed a successful negotiation with the Mansfield Education Association resulting in a 2011-2012 settlement maintaining the current salary level. This is significant given the number of staff involved and is greatly appreciated by the district in an effort to reduce costs during this difficult economic time.

Implications

Our current January 19, 2011 enrollment is 746 prek-4 and 581 5-8 for a total of 1327. Our projected enrollment was 688 prek-4 and 565 5-8 for a total of 1253. As a result of the increase, we designated a contingency teaching position to establish a third kindergarten session at Southeast Elementary School.

All certified staffing assignments will be reviewed in light of current and projected enrollment and will be adjusted as needed in accordance with enrollment guidelines and available resources. One instructional assistant position has been added to Mansfield Middle School for the 2011-2012 school year.

We will continue to assign English Language Learning program responsibilities to our Spanish Language teachers at all four schools in addition to their current Spanish Language instruction.

In an effort to maximize program offerings while minimizing the financial impact, \$325,245 will be applied to the Tuition Payments to Connecticut Schools and the Special Education Transportation accounts from the Special Education Reserve Fund to offset anticipated needs for outplacements and increase in transportation for these placements.

The 2011-2012 budget will make use of the Education Jobs Fund program funds to the same extent we are using ARRA funds during this current 2010-2011 budget. We are currently using \$156,230 to offset costs in our Title I, Special Education and Preschool Programs. This will enable the Board to use the remaining \$234,271 to in part offset increases for the 2012-2013 school year.

At the state level, approximately \$1,400,000 of an Education Cost Sharing grant of \$10,070,677 for Mansfield is being provided by the use of federal funds. These funds will need to be addressed during the current state legislative session. Any shortfall will require additional district, Board of Education, Town Council and voter support and/or supplies, services and/or program reduction.

Summary

The Mansfield Public Schools strive to provide an excellent education program which will meet the diverse needs of all students at costs sensitive to local, state, and national economic conditions. This proposed budget seeks to maintain our current level of programming in a cost effective manner. The Mansfield Board of Education and the residents of Mansfield have consistently provided strong support for our schools. We look forward to their continuing support in the future.

THE BUDGET IN BRIEF

The proposed budget for the Mansfield Board of Education for 2011-12 is \$20,572,170. It represents a decrease of \$15,990 or .08 percent, as compared to the current year. Of the total, salaries and benefits have increased by \$208,230 or 1.22 percent. Salaries and benefits account for approximately 84 percent of the total budget. All other expenditures have decreased by \$224,220 or 6.45 percent. A comparison of the 2010-11 to 2011-12 budget follows:

| | SPENT 2009-10 | ADJ APPR 2010-11 | PROPOSED 2011-12 | INCREASE/ DECREASE | PERCENT CHANGE |
|---|--------------------------|-----------------------------|-----------------------------|-------------------------------|---------------------------|
| Salaries & Benefits | | | | | |
| Certified Salaries | 8,647,826 | 10,640,830 | 10,687,350 | \$46,520 | 0.44% |
| Non-Cert. Salaries | 3,221,846 | 3,208,470 | 3,299,980 | 91,510 | 2.85% |
| Sub-Total: Salaries | 11,869,672 | 13,849,300 | 13,987,330 | 138,030 | 1.00% |
| Benefits | 3,417,727 | 3,259,930 | 3,330,130 | 70,200 | 2.15% |
| Sub-Total: Salaries & Benefits | 15,287,399 | 17,109,230 | 17,317,460 | 208,230 | 1.22% |
| Operating Expenses | | | | | |
| Prof & Tech Services | 619,222 | 518,600 | 512,500 | (6,100) | (1.18%) |
| Purchased Property Services | 77,865 | 48,000 | 48,000 | | |
| Repairs | 148,695 | 132,480 | 127,710 | (4,770) | (3.60%) |
| Rentals | 135 | 780 | 780 | | |
| Tuition | 228,726 | 220,000 | 44,760 | (175,240) | (79.65%) |
| Insurance | 59,681 | 63,600 | 66,650 | 3,050 | 4.80% |
| Other Purchased Services | 858,749 | 876,580 | 895,980 | 19,400 | 2.21% |
| Instructional Supplies | 258,139 | 261,760 | 277,185 | 15,425 | 5.89% |
| School & Library Books | 95,402 | 106,510 | 102,320 | (4,190) | (3.93%) |
| Supplies | 38,197 | 51,900 | 51,200 | (700) | (1.35%) |
| Energy | 842,410 | 785,190 | 720,260 | (64,930) | (8.27%) |
| Building Supplies | 112,401 | 80,360 | 80,360 | | |
| Other Supplies | 36,913 | 65,280 | 65,280 | | |
| Equipment | 269,830 | 173,020 | 168,555 | (4,465) | (2.58%) |
| Miscellaneous Exp & Fees | 23,882 | 28,820 | 27,120 | (1,700) | (5.90%) |
| Transfers Out to Other Funds | 160,350 | 66,050 | 66,050 | | |
| Sub-Total: Operating Expenses | 3,830,597 | 3,478,930 | 3,254,710 | (224,220) | (6.45%) |
| TOTAL: EXPENDITURES | \$19,117,996 | \$20,588,160 | \$20,572,170 | (\$15,990) | (0.08%) |

Increase/Decrease Analysis - Board-Proposed Budget

MANSFIELD BOARD OF EDUCATION – SIGNIFICANT FEATURES

CERTIFIED STAFF - \$10,687,350

Total certified salaries have increased by \$46,520 over the present year. This increase is primarily for administrator salary increases.

NON-CERTIFIED STAFF - \$3,299,980

Total non-certified salaries have increased by \$91,510, primarily due to contracted increases for non-certified personnel and the addition of one Instructional Assistant at Mansfield Middle School.

BENEFITS - \$3,330,130

Benefits for the staff have increased by \$70,200, primarily a reflection of the rate increase for the MERS retirement system offset by a reduction in the cost of medical insurance.

PROFESSIONAL & TECHNICAL SERVICES - \$512,500

The reduction of \$6,100 is primarily the result of a decrease in the cost for physical therapists.

PURCHASED PROPERTY SERVICES - \$48,000

No change from prior year.

REPAIRS & MAINTENANCE SERVICES – \$127,710

A reduction of \$4,770 is the reflection of a \$3,000 reduction in software support contracts and a slight reduction for media services equipment maintenance contracts.

RENTALS - \$780

No change from prior year.

TUITION - \$44,760

The decrease of \$175,240 is due to projected expenditures being charged to the Special Education reserve account.

INSURANCE – \$66,650

An increase of \$3,050 is proposed for general liability insurance.

OTHER PURCHASED SERVICES - \$895,980

The increase of \$19,400 is primarily the result of a \$14,350 decrease in Region 19's share of transportation costs and an \$8,000 increase in the cost of alarm services. An increase in Special Education transportation is being charged to the Special Education reserve fund.

INSTRUCTIONAL SUPPLIES - \$277,185

An increase of \$15,425 is reflective of a \$6,000 increase in instruction software for Information Technology along with slight increases in other departments.

SCHOOL & LIBRARY BOOKS - \$102,320

A decrease of \$4,190 from prior year is proposed for textbook replacements for Social Studies and reference books for Language Arts/Reading.

MANSFIELD BOARD OF EDUCATION – SIGNIFICANT FEATURES

SUPPLIES - \$51,200

No material change from prior year.

ENERGY - \$720,260

The decrease of \$64,930 is projected as the result of the new contract for natural gas and continued savings from the conversion of the Middle School to natural gas from electricity.

BUILDING SUPPLIES - \$80,360

No change from prior year

OTHER SUPPLIES - \$65,280

No change from prior year

EQUIPMENT - \$168,555

A decrease of \$4,465 reflects a slight reduction in the purchase of education equipment for Math, Science and Technology Education.

MISCELLANEOUS FEES & EXPENDITURES - \$27,120

A decrease of \$1,700 is proposed for field trips for Science.

TRANSFERS OUT TO OTHER FUNDS - \$66,050

No change from prior year.

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TOWN-WIDE

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

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|---------------------------------|------------------|------------------|-------------------|--------------------|-------------------|
| 700 Town-Wide Expenditures | | | | | |
| 71000 Employee Benefits | 2,307,921 | 2,290,590 | 2,290,590 | 2,248,985 | 2,339,430 |
| 72000 Insurance | 117,234 | 126,470 | 126,470 | 126,470 | 126,470 |
| 73000 Contingency | | 83,800 | 18,850 | | 120,880 |
| Total 700 Town-Wide Exp. | 2,425,155 | 2,500,860 | 2,435,910 | 2,375,455 | 2,586,780 |

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 Eastern Highlands Health District, the Mansfield Discovery Depot, the Windham Region Council of Governments, the Mansfield Downtown Partnership and the Mansfield Housing Authority. All member entities pay a premium into the fund based upon estimates provided by Anthem Blue Cross Blue Shield. Anthem provides administrative services to assist the Town in managing the fund.

FY 2011/12 Major Initiatives

The total increase in employee benefits is \$48,840. The increase is primarily due to the following:

1. Municipal Employees Retirement (MERS) contributions are up \$168,500. The State Retirement Commission sets the employers' rates based on expected claims and available resources. Investment earnings are down thereby requiring a significant increase in required contributions (regular employees up 2.06%, fire & emergency personnel up 2.62%). The Commission has advised that we can expect an increase for next year but not as significant.
2. Unemployment Compensation insurance is expected to decrease by \$23,000 as current claims are less than anticipated.
3. Health Insurance is anticipated to decrease by \$58,780 or 6.5%* due to continued favorable claims experience.
4. Short term and long term disability insurance is expected to decrease by \$32,260 due to a renegotiated contract.

* Rates are based on expected claims and employee coverage

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|------------------------------|------------------|------------------|-------------------|--------------------|-------------------|
| 71000 Employee Benefits | | | | | |
| 520 Benefits | 1,229,803 | 1,325,410 | 1,325,410 | 1,324,125 | 1,487,490 |
| 521 Medical Ben. | 1,078,118 | 965,180 | 965,180 | 924,860 | 851,940 |
| Total 71000 Employee Benefit | <u>2,307,921</u> | <u>2,290,590</u> | <u>2,290,590</u> | <u>2,248,985</u> | <u>2,339,430</u> |

LIABILITY, AUTOMOBILE, AND PROPERTY 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.

FY 2010/11 Highlights

- The Mayor serves on the board of directors for the Town's insurance carrier (CIRMA) and the Assistant to Town Manager is a member of CIRMA's Underwriting and Operations Committee. These appointments assist the Town in representing the needs of Mansfield and other small to mid-sized communities.
- Conducted quarterly meetings with CIRMA staff to review various areas of insurance and risk management.
- Updated Town's statement of values; ensured that buildings are being insured for proper replacement values.
- Worked in conjunction with CIRMA to monitor and close a number of Liability-Property-Automobile (LAP) claims.
- Completed five year review of at-fault accidents by employees operating Town vehicles; provided training and counseling as appropriate.
- Begin work to improve building security measures at the Audrey Beck Municipal Building.

FY 2011/12 Major Initiatives

- Continue work with insurance carrier to manage and improve Town's risk management control program.
- Update the Town and MBOE statement of values.

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-----------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 72000 Insurance | | | | | |
| 517 Salaries & Wages | (117) | | | | |
| 538 Insurance | 117,351 | 126,470 | 126,470 | 126,470 | 126,470 |
| Total 72000 Insurance | 117,234 | 126,470 | 126,470 | 126,470 | 126,470 |

CONTINGENCY - 73000

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

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

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

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 73000 Contingency | | | | | |
| 563 Misc Expenses & Fees | | 83,800 | 18,850 | | 120,880 |
| Total 73000 Contingency | | 83,800 | 18,850 | | 120,880 |

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**OPERATING TRANSFERS
TO OTHER FUNDS**

**Town of Mansfield
Expenditure Budget**

| | Actual 09/10 | Adopted 10/11 | Adjusted 10/11 | Estimated 10/11 | Proposed 11/12 | |
|----------------------------------|-----------------------------------|------------------|-------------------|--------------------|-------------------|------------------|
| 92000 Other Financing Uses | | | | | | |
| 58211 | CNR/Capital Projects | 685,000 | 307,500 | 307,500 | 307,500 | 525,000 |
| 58219 | Other Operating – Senior Programs | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 58226 | Other Operating- Downtown Part | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 58227 | Parks & Recreation Fund | 334,660 | 340,760 | 340,760 | 340,760 | 389,160 |
| 58229 | Other – Fund Balance | 0 | 17,400 | 17,400 | 17,400 | 0 |
| 58300 | Debt Service Fund | 500,000 | 760,000 | 760,000 | 760,000 | 825,000 |
| 58714 | Medical Pension Trust Fund | 50,000 | 50,000 | 50,000 | 50,000 | 52,500 |
| Total 92000 Other Financing Uses | | <u>1,699,660</u> | <u>1,605,660</u> | <u>1,605,660</u> | <u>1,605,660</u> | <u>1,921,660</u> |

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.

This year's proposed appropriation reflects a \$217,500 increase in funding for the capital improvement program.

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CAPITAL PROGRAM

INTRODUCTION

TOWN OF MANSFIELD CAPITAL IMPROVEMENT PROGRAM FOR FY 2011/12 TO 2015/16

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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2011 / 12

**CAPITAL PROJECTS FUND
BUDGET**

TOWN OF MANSFIELD
 CAPITAL FUND BUDGET SUMMARY
 2011/12

| | <u>10/11</u> <u>Adopted</u> | <u>11/12</u> <u>Proposed</u> |
|--|--------------------------------|---------------------------------|
| Estimated Revenues: | | |
| Capital Non-Recurring Reserve Fund (CNR) | \$ 422,545 | \$ 750,000 |
| Infrastructure Grant (LOCIP) | 182,255 | 180,000 |
| Federal and State Grants | 17,582,100 | |
| Bonds | 1,815,520 | 1,555,000 |
| Other | 49,000 | 118,000 |
| | <u>\$ 20,051,420</u> | <u>\$ 2,603,000</u> |

| | <u>10/11</u> <u>Adopted</u> | <u>11/12</u> <u>Proposed</u> |
|-------------------------|--------------------------------|---------------------------------|
| Estimated Expenditures: | | |
| General Government | \$ 132,000 | \$ 137,000 |
| Community Development | 16,575,000 | 750,000 |
| Public Safety | 63,000 | 270,000 |
| Community Services | 1,094,300 | 125,000 |
| Facilities Management | 219,000 | 120,000 |
| Public Works | 1,968,120 | 1,201,000 |
| | <u>\$ 20,051,420</u> | <u>\$ 2,603,000</u> |

TOWN OF MANSFIELD
PROPOSED CAPITAL PROJECTS FUND BUDGET FINANCING PLAN - FISCAL YEAR 2011/12

| | Budget 2011/12 | LOCIP | CNR Fund | Other Fund | Bonds |
|---|---------------------|-------------------|-------------------|-------------------|---------------------|
| General Government | | | | | |
| Financial Software | 25,000 | | 25,000 | | |
| Pool Car | 22,000 | | 22,000 | | |
| Prof & Tech Services - Storrs Center Proj. | 50,000 | | | 50,000 | |
| Relocation Costs - Partnership | 25,000 | | | 25,000 | |
| Strategic Planning/Organization Develop. | 15,000 | | 15,000 | | |
| Total General Government | 137,000 | - | 62,000 | 75,000 | - |
| Community Development | | | | | |
| Four Corners Sewer/Water Imprv.(full design & permitting) | 750,000 | | | | 750,000 |
| Total Community Development | 750,000 | - | - | - | 750,000 |
| Public Safety | | | | | |
| Fire and Emergency Services | | | | | |
| Communication Equipment | 25,000 | | 25,000 | | |
| Fire Hose | 20,000 | | 20,000 | | |
| Fire Ponds - 82902 | 5,000 | | 5,000 | | |
| Replacement of Ambulance 507 | 210,000 | | | | 210,000 |
| Replacement of SCBA Air Tanks | 10,000 | | 10,000 | | |
| Total Public Safety | 270,000 | - | 60,000 | - | 210,000 |
| Community Services | | | | | |
| Community Center - Misc/Other | 30,000 | | 30,000 | | |
| Fitness - Equipment | 40,700 | | | 40,700 | |
| Park Improvements | 20,000 | | 20,000 | | |
| Playground Surfacing - 85824 | 5,000 | | 5,000 | | |
| Senior Center Dishwasher | 17,000 | | 17,000 | | |
| Senior Center Van | 10,000 | | 10,000 | | |
| WHIP Grants - MHP, EGVP, OSHF - 85835 | 2,300 | | | 2,300 | |
| Total Community Services | 125,000 | - | 82,000 | 43,000 | - |
| Facilities Management | | | | | |
| Town | | | | | |
| Boiler/Heating/Plumbing at Fire Stations | 20,000 | | 20,000 | | |
| Maintenance Projects - 86260 | 15,000 | | 15,000 | | |
| New pickup truck and plow | 40,000 | | 40,000 | | |
| Education | | | | | |
| Maintenance Projects - 86260 | 25,000 | | 25,000 | | |
| Roof Repairs | 20,000 | | 20,000 | | |
| Total Facilities Management | 120,000 | - | 120,000 | - | - |
| Public Works | | | | | |
| Engineering CAD Upgrades - 83911 | 25,000 | | 25,000 | | |
| Guardrails Imprv/Replace - 83510 | 5,000 | | 5,000 | | |
| Large Bridges (over 20 foot span) - 83303 | 50,000 | | 50,000 | | |
| Large Dump Trucks - 83634 | 150,000 | | | | 150,000 |
| Riding Mowers | 17,000 | | 17,000 | | |
| Road Drainage - 83401 | 63,500 | | 63,500 | | |
| Road/Resurfacing - 83524 | 330,000 | 180,000 | 150,000 | | |
| Small Dump Trucks & Sanders | 45,000 | | | | 45,000 |
| Snowplows - 83729 | 5,500 | | 5,500 | | |
| South Eagleville Walkway | 400,000 | | | | 400,000 |
| Transportation/Walkways per Town's priority listing | 110,000 | | 110,000 | | |
| Total Public Works | 1,201,000 | 180,000 | 316,000 | - | 595,000 |
| TOTAL C.I.P. 2011/12 | \$ 2,603,000 | \$ 180,000 | \$ 640,000 | \$ 118,000 | \$ 1,555,000 |

TOWN OF MANSFIELD
CAPITAL IMPROVEMENTS PROGRAM NARRATIVE

FY 2011/12

Financial System Software - \$25,000

This appropriation will continue the transition of the Financial Application software to the Windows-based version. The current Alpha VMS based software has been in place for 15 years and is out-dated and incompatible with most current technologies. The Windows-based version will comply with legal requirements, significantly improve the system's hardware reliability, and provide productivity gains through its more intuitive interface and efficient processes.

Pool Car - \$22,000

This appropriation will provide funds to replace one of the Town's general government cars (of which there are 10 assigned to the various Town Departments and two that are available on a reservation basis. Likely candidates for replacement include 1998 or 1999 old police cruisers with 100,000 and 134,000 miles on them.

Professional & Technical Services - Storrs Center Project - \$50,000

This appropriation will provide for continued professional and technical services to assist with the assessment of the public components of the Storrs Center project, and to negotiate a development agreement between the developer and the Town, subject to Town Council approval.

Relocation Costs – Partnership - \$25,000

This appropriation will cover the cost of relocation for businesses displaced by the Storrs Center project.

Strategic Planning/Organization Development - \$15,000

This appropriation will provide continued funding for the Town's strategic planning initiative, as well as professional and technical services necessary to evaluate Mansfield's current policing model as well as the projected policing needs of the Town. The police services study will help the Town to effectively address the policing needs of our growing community.

Four Corners Sewer/Water Improvements - \$750,000

This appropriation will provide funds to finish the study, design and permitting of the sewer and water systems for the Four Corners area, a project that is seen as key to the Town's economic development.

Communication Equipment - \$25,000

This request is for the replacement of equipment that has reached the end of its service life or to address shortages of inventory as communication needs have grown. The department needs a variety of communication equipment (pagers, mobile radios, portable radios, etc...) in order to conduct effective operations at incidents. Effective communications are critical to resolving emergencies and insuring the safety of the public and department personnel.

Fire Hose - \$20,000

Fire hose is service tested annually to certify that it is capable of performing when needed. Between annual testing and use under extreme conditions during which damage occurs, periodic replacement is necessary. This initial funding request seeks to replace firefighting hose over the next two years that has either failed during annual testing or has been damaged during use. All sizes will be inventoried and prioritized for replacement.

Fire Ponds - \$5,000

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

Replacement of Ambulance 507 - \$210,000

This appropriation will fund the replacement of Ambulance 607, a 2003 International 4400 ambulance with 148,000 miles. Replacement is consistent with the department's effort to maintain its capability to respond with vehicles of this type. Replacement at this time will insure that the department has a more reliable second line ambulance and is able to provide an ambulance response to multiple calls for service through the EMS Duty Crew program staffed by volunteers.

Replacement SCABA Air Tanks - \$10,000

This funding will begin the replacement of SCBA (Self Contained Breathing Apparatus) air tanks that are used by firefighters for breathing air during emergency operations. The department has a total of ninety-one (91) air tanks that must be replaced before 2015; the end of their useful life span of 15 years. These funds will be used to replace a number of tanks that have begun to fail service tests during the most recent testing cycle.

Community Center – Misc/Other - \$30,000

This appropriation is to provide materials and labor for repairs of significant water leaks behind walls in the men's and women's locker rooms. Includes removing partitions, portions of tile walls and all shower pans. New shower pans and partial walls to be installed. Existing partitions will be reused.

Fitness Equipment - \$40,700

This appropriation will fund the replacement of exercise equipment that are currently being used beyond normal depreciation and life expectancy.

Park Improvements - \$20,000

This appropriation will fund an ongoing effort to replace and repair equipment and facilities throughout the Town's park system. This includes playground equipment, picnic areas, ballfields, trail network, signage, fencing, etc. Facility repair and equipment replacement helps to limit the Town's potential liability and provides for safe areas for use by the public.

Playground Surfacing - \$5,000

This appropriation will provide funds to replace the specialty wood shavings that are required for safety reasons under the Town's playscapes. This material is renewed annually so that the surfaces under the equipment meet current safety standards.

Senior Center Dishwasher - \$17,000

This appropriation will be used to replace a dishwasher in the Mansfield Senior Center kitchen. The existing dishwasher is 30 years old, and can no longer be repaired. The Mansfield Senior Center serves approximately 9000 meals annually through its subsidized lunch program.

Senior Center Van - \$10,000

This appropriation will provide the 20% match that is required to purchase a wheelchair accessible van through a Department of Transportation grant. The van will be used to provide transportation to seniors and residents with disabilities, and will enhance our existing transportation programs.

Whip Grants MHP, EGVP, OSHF - \$2,300

This appropriation will fund the Town's share of the Wildlife Habitat Incentive Program (WHIP), a Federally funded grant to help the Town manage several of its open space areas at Mount Hope Park, Eagleville Preserve, and Old Spring Hill Field.

Boiler/Heating/Plumbing at Fire Stations - \$20,000

This appropriation will provide the funds to replace heating and plumbing systems that are over 30 years old, beyond their life expectancy and in need of repair.

Maintenance Projects – Town - \$15,000

This fund is used to repair equipment or buildings which could not be foreseen.

New pickup truck and plow - \$40,000

This appropriation will provide funds to replace a Facilities Maintenance truck that has over 110,000 miles and is requiring expensive repairs.

Maintenance Projects – Education - \$25,000

This fund is used to repair equipment or buildings which could not be foreseen.

Roof Repairs - \$20,000

This is an on-going capital account used for roof repairs at Town and school buildings.

Engineering CAD Upgrades - \$25,000

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

Guardrails Improvement/Replacements - \$5,000

This appropriation will provide funds to purchase replacement metal-beam guardrails and wooden guideposts along Town roadways.

Large Bridges (over 20 foot span) - \$50,000

This appropriation will provide funds for the rehabilitation (capital maintenance) of the Town's large bridges. In recent years this has included footing repairs, railing repairs, concrete repairs, etc.

Large Dump Truck - \$150,000

This appropriation will provide funds to replace one of the Town's eight front-line dump/plow trucks, a 1998 International with 96,000 miles on it.

Riding Mowers - \$17,000

This appropriation will provide funds to replace one of the Town's two medium-sized riding mowers (Turf-Cat style), a 1997 Toro.

Road Drainage - \$63,000

This appropriation will fund the purchase of drainage pipe, catchbasins, inlet and underdrains needed in the regular course of responding to drainage maintenance and complaints along Town roads. This is the only source of drainage materials for the DPW.

Road Resurfacing – \$330,000

These funds have been included to resurface approximately 11 miles of Town roads as part of the Town's continuing road surface maintenance program. These funds also are used to purchase all the bituminous materials used by the DPW in patching roads, paving over trenches and leveling roads prior to resurfacing. (The Town's pavement maintenance program recommends 15 to 17 miles of resurfacing each year.)

Small Dump Trucks and Sanders - \$45,000

This appropriation would provide funds to replace one of the Town's small dump trucks, either a 1995 International with approximately 90,000 miles on it or a 1999 Ford F450 with approximately 90,000 miles on it. Small dumps are used both to plow snow in the winter and for light hauling during the rest of the year in both roads and grounds maintenance.

Snowplow - \$5,500

This appropriation will provide funds to replace one of the Town's large snow plows, which is necessary due to wear and tear on the plow and its mounting structure.

South Eagleville Walkway - \$400,000

This appropriation will provide funds for the redesign and construction of a walkway on South Eagleville Road between Sycamore Drive and Maple Road, a priority section of the Town's bikeway/walkway system that is not yet constructed. The redesign will eliminate the mid-block pedestrian crossing on South Eagleville Road.

Transportation/Walkways - \$110,000

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

TOWN OF MANSFIELD
IMPACT OF 2011/12 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.

The construction of the South Eagleville Road walkway will add approximately 1250 feet of walkway to the Town DPW's maintenance efforts. Plowing, sanding and repaving for this section are projected to cost \$1,400 per year. The other transportation and walkway improvement projects are design only at this point, and therefore, will not have an impact on operating budgets. It is further anticipated that the 4 corners sewer/water systems will be self-supporting.

**FIVE YEAR
CAPITAL IMPROVEMENT
PROGRAM
11/12 TO 15/16**

TOWN OF MANSFIELD
 CAPITAL PROJECTS COMMITTEE
 PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
 11/12 - 15/16

| | Adopted 2010/11 | Future Projects | | | | |
|----------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2011/12 | 2012/13 | 2013/14 | 2014/15 | 2015/16 |
| SUMMARY OF PROGRAMS | | | | | | |
| General Government | \$ 132,000 | \$ 137,000 | \$ 135,000 | \$ 50,000 | \$ 47,000 | \$ - |
| Community Development | 16,575,000 | 750,000 | - | 5,100,000 | 5,000,000 | - |
| Public Safety | 63,000 | 270,000 | 545,800 | 642,500 | 578,000 | 575,000 |
| Community Services | 1,094,300 | 125,000 | 285,700 | 283,700 | 653,700 | 628,500 |
| Facilities Management | 219,000 | 120,000 | 272,000 | 203,300 | 247,000 | 226,000 |
| Public Works | 1,968,120 | 1,201,000 | 1,086,500 | 855,500 | 863,000 | 807,500 |
| Total CIP | <u>\$ 20,051,420</u> | <u>\$ 2,603,000</u> | <u>\$ 2,325,000</u> | <u>\$ 7,135,000</u> | <u>\$ 7,388,700</u> | <u>\$ 2,237,000</u> |

SUGGESTED SOURCES OF FINANCING

| | | | | | | |
|-----------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Capital Nonrecurring Reserve Fund | \$ 422,545 | \$ 750,000 | \$ 829,300 | \$ 1,006,300 | \$ 1,209,000 | \$ 1,257,000 |
| LOCIP Grant | 182,255 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| State & Federal Grants | 17,582,100 | - | - | - | - | - |
| Bonds | 1,815,520 | 1,555,000 | 1,070,000 | 5,880,000 | 5,955,000 | 735,000 |
| Other | 49,000 | 118,000 | 837,000 | 68,700 | 44,700 | 65,000 |
| Total Financing | <u>\$ 20,051,420</u> | <u>\$ 2,603,000</u> | <u>\$ 2,916,300</u> | <u>\$ 7,135,000</u> | <u>\$ 7,388,700</u> | <u>\$ 2,237,000</u> |

**TOWN OF MANSFIELD
PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
2012/16**

| | Future Projects | | | | |
|---|------------------------|----------------|------------------|------------------|----------------|
| | <u>2011/12</u> | <u>2012/13</u> | <u>2013/14</u> | <u>2014/15</u> | <u>2015/16</u> |
| GENERAL GOVERNMENT | | | | | |
| Financial Software | 25,000 | 25,000 | 25,000 | 25,000 | |
| Pool Car | 22,000 | | | 22,000 | |
| Prof & Tech Services - Storrs Center Proj. | 50,000 | 50,000 | | | |
| Relocation Costs - Partnership | 25,000 | 25,000 | 25,000 | | |
| Strategic Planning/Organization Develop. | 15,000 | 15,000 | | | |
| Town Clerk Imaging/Mgmt System | | 20,000 | | | |
| Total Gen. Govt. | 137,000 | 135,000 | 50,000 | 47,000 | - |
| COMMUNITY DEVELOPMENT | | | | | |
| Four Corners Sewer/Water Imprv.(full design & permitting) | 750,000 | | 5,100,000 | 5,000,000 | |
| Total Gen. Govt. | 750,000 | - | 5,100,000 | 5,000,000 | - |
| PUBLIC SAFETY | | | | | |
| Fire and Emergency Services | | | | | |
| Communication Equipment | 25,000 | 25,000 | | | |
| Fire Hose | 20,000 | 20,000 | | | |
| Fire Ponds - 82902 | 5,000 | 5,800 | 7,500 | 8,000 | |
| Fire Station Facilities Improv & Siting Survey | | | 20,000 | | |
| Replacement of Ambulance 507 | 210,000 | | | | |
| Replacement of ET 107 | | | | | 575,000 |
| Replacement of ET 407 | | | 525,000 | | |
| Replacement of ET 507 | | 475,000 | | | |
| Replacement of Rescue 107 | | | | 550,000 | |
| Replacement of SCBA Air Tanks | 10,000 | 20,000 | 20,000 | 20,000 | |
| Replacement of Service 307 | | | 70,000 | | |
| Total Public Safety | 270,000 | 545,800 | 642,500 | 578,000 | 575,000 |
| COMMUNITY SERVICES | | | | | |
| Community Center - Misc/Other | 30,000 | 30,000 | 30,000 | 96,500 | 81,000 |
| Facility Study & Master Plan | | 20,000 | | | |
| Fitness - Equipment | 40,700 | 63,400 | 41,400 | 42,400 | 62,700 |
| Moss Dam Repair | | | | | 200,000 |
| Open Space Acquisition & Management | | | | 50,000 | 50,000 |
| Park Building/Enhancements | | | | 305,000 | 200,000 |
| Park Improvements | 20,000 | 20,000 | 20,000 | 20,000 | 25,000 |
| Playground Surfacing - 85824 | 5,000 | 5,000 | 5,000 | 7,500 | 7,500 |
| Playscapes - New/Replacements | | 145,000 | 185,000 | 100,000 | |
| Senior Center Dishwasher | 17,000 | | | | |
| Senior Center Van | 10,000 | | | | |
| Southeast Park Improvements | | | | 30,000 | |
| WHIP Grants - MHP, EGVP, OSHF - 85835 | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 |
| Total Community Services | 125,000 | 285,700 | 283,700 | 653,700 | 628,500 |
| FACILITIES MANAGEMENT | | | | | |
| Town | | | | | |
| Asbestos abatement under town hall | | | | | 75,000 |
| Boiler/Heating/Plumbing at Fire Stations | 20,000 | | | | |
| Energy management system | | | 10,000 | 10,000 | 10,000 |
| Improve Security at Town Buildings | | | 13,000 | | |
| Library Repairs | | | 12,300 | 15,000 | |
| Maintenance Projects - 86260 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |

**TOWN OF MANSFIELD
PROPOSED FIVE YEAR CAPITAL IMPROVEMENTS PROGRAM
2012/16**

| | Future Projects | | | | |
|---|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | <u>2011/12</u> | <u>2012/13</u> | <u>2013/14</u> | <u>2014/15</u> | <u>2015/16</u> |
| FACILITIES MANAGEMENT (Con't) | | | | | 50,000 |
| Modification to Dog Pound | | | 50,000 | | |
| New energy efficient boiler at town hall | 40,000 | | | | |
| New pickup truck and plow | | | | | |
| New Vehicle to replace M80 | | | 16,000 | | 16,000 |
| Oil Tank Repairs - All Buildings | | | | 35,000 | |
| Replace service truck | | | | | |
| Senior Center Roof Shingles | | | 25,000 | | |
| Senior Center Siding | | | | 50,000 | |
| Vault Climate Control | | | | | |
| Education | | | | | |
| Elementary Schools Cleaning Equipment | | | 15,000 | 15,000 | 15,000 |
| Expansion tank replacement - Goodwin * | | 10,000 | | | |
| Maintenance Projects - 86260 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Mansfield Middle School Lavatory Fixtures * | | 10,000 | 10,000 | | |
| MMS Heating - Pipe Line | | 50,000 | | | |
| New elevator at MMS | | 150,000 | | | |
| New playground at Vinton | | | | 50,000 | |
| Outdoor Tractor Replacement | | | | 20,000 | 20,000 |
| Roof Repairs | 20,000 | 12,000 | 12,000 | 12,000 | |
| Total Facilities Management | 120,000 | 272,000 | 203,300 | 247,000 | 226,000 |
| PUBLIC WORKS | | | | | |
| Additional Vehicle GPS Sending Units | | 25,000 | 25,000 | | |
| Engineering CAD Upgrades - 83911 | 25,000 | 25,000 | 25,000 | 32,500 | 35,000 |
| Guardrails Imprv/Replace - 83510 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Large Bridges (over 20 foot span) - 83303 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Large Dump Trucks - 83634 | 150,000 | 150,000 | | 160,000 | 160,000 |
| NPDES Phase II Compliance | | 20,000 | 5,000 | 5,000 | |
| Pickup Truck | | | 35,000 | 35,000 | |
| Plaza/DTP Snow Rem Equipment | | 105,000 | | | |
| Riding Mowers | 17,000 | | | 45,000 | 17,500 |
| Road Drainage - 83401 | 63,500 | 100,000 | 60,000 | 60,000 | 60,000 |
| Road Grader | | | 125,000 | | |
| Road/Resurfacing - 83524 | 330,000 | 330,000 | 330,000 | 350,000 | 360,000 |
| Roadside Speed Radar Signs | | | 10,000 | | |
| Small Bridges and Culverts - 83302 | | 10,000 | 10,000 | 10,000 | 10,000 |
| Small Dump Trucks & Sanders | 45,000 | | 60,000 | | |
| Small Sanders | | 6,000 | 5,000 | | 5,000 |
| Snowplows - 83729 | 5,500 | 5,500 | 5,500 | 5,500 | |
| South Eagleville Walkway | 400,000 | | | | |
| Street Sweeper | | 150,000 | | | |
| Transportation/Walkways per Town's priority listing | 110,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Tree Replacement - 83101 | | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Public Works | 1,201,000 | 1,086,500 | 855,500 | 863,000 | 807,500 |
| TOTAL C.I.P. | \$ 2,603,000 | \$ 2,325,000 | \$ 7,135,000 | \$ 7,388,700 | \$ 2,237,000 |
| Funding: | | | | | |
| LoCIP | (180,000) | (180,000) | (180,000) | (180,000) | (180,000) |
| Bonds | (1,555,000) | (1,070,000) | (5,880,000) | (5,955,000) | (735,000) |
| Other | (118,000) | (245,700) | (68,700) | (44,700) | (65,000) |
| CNR Fund | (750,000) | (829,300) | (1,006,300) | (1,209,000) | (1,257,000) |
| TOTAL FUNDING: | \$ (2,603,000) | \$ (2,325,000) | \$ (7,135,000) | \$ (7,388,700) | \$ (2,237,000) |

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**CAPITAL AND
NONRECURRING
RESERVE FUND**

CAPITAL AND NONRECURRING FUND

This fund was created pursuant to Connecticut General Statutes 7-148 Municipal Powers.

FY 2010/11 Highlights

The State's Adopted budget included \$382,670 in Pequot/Mohegan grant funding for Mansfield for 2010/11. Current estimates from the State reflected a final grant payment to Mansfield in the amount of \$195,910. Fortunately, current projections for ambulance service fees revenues indicate revenues in excess of budget by approximately \$125,000 helping to balance this fiscal year. Programs planned for funding for this fiscal year include:

- \$150,000 for Management Services Fund – technology replacement
- \$150,000 for the Debt Service Fund
- \$ 80,000 to retire debt on the fire truck
- \$ 35,000 for the Property Tax Revaluation Fund
- \$ 50,000 for Parks and Recreation (Teen Center & Bicentennial Pond)
- \$ 70,000 for the Compensated Absences Fund
- \$422,545 to fund capital projects

FY 2011/12 Major Initiatives

The Governor's proposed budget estimates include \$195,033 in Pequot/Mohegan grant funding for Mansfield for 2011/12. Programs planned for funding in the upcoming fiscal year include:

- \$175,000 for Management Services Fund – technology replacement
- \$ 25,000 for the Property Tax Revaluation Fund
- \$ 50,000 for Parks and Recreation (Teen Center & Bicentennial Pond)
- \$ 55,000 for the Compensated Absences Fund
- \$750,000 to fund miscellaneous capital projects

TOWN OF MANSFIELD
CAPITAL AND NONRECURRING RESERVE FUND BUDGET
ESTIMATED REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FISCAL YEAR 2010/11

| | Actual 05/06 | Actual 06/07 | Actual 07/08 | Actual 08/09 | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Projected 11/12 | Projected 12/13 | Projected 13/14 | Projected 14/15 | Projected 15/16 |
|---|------------------|------------------|------------------|-----------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| SOURCES: | | | | | | | | | | | | |
| Revenues: | | | | | | | | | | | | |
| General Fund Contribution | | 100,000 | 644,000 | 85,000 | 685,000 | 307,500 | 307,500 | 525,000 | 650,000 | 775,000 | 900,000 | 1,025,000 |
| Board Contribution | | | | | 85,000 | | | | | | | |
| Property Tax Relief | | 359,404 | | | | | | | | | | |
| Energy Assistance Program | | | | | | | | | | | | |
| State Revenue Sharing | | | | | | | | | | | | |
| State Dept. of Education - MMS IRC/MMS Drainage | | | | | | | | | | | | |
| Rural Development Grant - Downtown Revitalization | | | | | | | | | | | | |
| Ambulance User Fees | 222,724 | 187,045 | 289,884 | 304,089 | 279,790 | 275,000 | 400,000 | 325,000 | 325,000 | 325,000 | 325,000 | 325,000 |
| Landfill Closing Grant - Inkind Reimbursement | | | | | | | | | | | | |
| Insurance Settlement | | | | | | | | | | | | |
| Interest Income | 100,000 | 100,000 | | 0 | | | | | | | | |
| Other | | 5,949 | | 30,813 | 10,464 | | | | | | | |
| Sewer Assessments | 9,600 | | 14,400 | 0 | 0 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| Pequot Funds | 1,435,767 | 612,032 | 389,462 | 349,407 | 191,333 | 382,670 | 193,910 | 195,000 | 195,000 | 195,000 | 195,000 | 195,000 |
| Total Sources | 1,768,091 | 1,364,430 | 1,337,746 | 769,309 | 1,251,587 | 968,170 | 904,410 | 1,048,000 | 1,173,000 | 1,298,000 | 1,423,000 | 1,548,000 |
| USES: | | | | | | | | | | | | |
| Operating Transfers Out: | | | | | | | | | | | | |
| General Fund - One Time Costs/Fund Balance Plan | 150,000 | | | | | | | | | | | |
| General Fund - State Revenue Sharing | | | | | | | | | | | | |
| Community Events | | | | | | | | | | | | |
| Management Services Fund | 225,000 | 200,000 | 200,000 | 150,000 | 150,000 | 150,000 | 150,000 | 175,000 | 175,000 | 200,000 | 200,000 | 225,000 |
| Debt Service Sinking Fund | 250,000 | 215,000 | 200,000 | 75,000 | 150,000 | 150,000 | 150,000 | | | | | |
| Retire Debt for Fire Truck | 70,000 | | 70,000 | | 80,000 | 80,000 | 80,000 | | | | | |
| New Financial Reporting Model (Statement 34) | | | | | | | | | | | | |
| Property Tax Revaluation Fund | 25,000 | | 25,000 | 25,000 | 25,000 | 35,000 | 35,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Capital Fund | 1,046,109 | 1,058,534 | 458,300 | 307,124 | 395,000 | 422,545 | 422,545 | 750,000 | 875,000 | 1,050,000 | 1,200,000 | 1,300,000 |
| Capital Fund - MMS Heating Conversion | | | | | 376,000 | | | | | | | |
| Day Care Pension | 5,000 | | | | | | | | | | | |
| Town Manager Search | | 21,171 | | | | | | | | | | |
| Emergency Services Administration | | | | | | | | | | | | |
| Community Center Operating Subsidy | 40,000 | | | | | | | | | | | |
| Parks & Recreation Operating Subsidy** | | 40,000 | 251,538 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | | | | |
| Health Insurance Fund | | | | | | | | | | | | |
| Retiree Medical Insurance Fund | | | 50,000 | | | | | | | | | |
| Compensated Absences Fund * | | | 50,000 | 40,000 | 50,000 | 70,000 | 70,000 | 55,000 | 80,000 | 35,000 | | |
| Downtown Partnership | | | 63,000 | | | | | | | | | |
| Shared Projects with UConn | | | | | | | | | | | | |
| Total Uses | 1,811,109 | 1,534,705 | 1,367,838 | 647,124 | 1,276,000 | 957,545 | 957,545 | 1,055,000 | 1,155,000 | 1,310,000 | 1,425,000 | 1,550,000 |
| Excess/(Deficiency) | (43,018) | (170,275) | (30,092) | 122,185 | (24,413) | 10,625 | (53,135) | (7,000) | 18,000 | (12,000) | (2,000) | (2,000) |
| Fund Balance/(Deficit) July 1 | 207,476 | 164,458 | (5,817) | (35,909) | 86,276 | 61,863 | 61,863 | 8,728 | 1,728 | 19,728 | 7,728 | 5,728 |
| Fund Balance, June 30 | \$164,458 | (\$5,817) | (\$35,909) | \$86,276 | \$61,863 | \$72,488 | \$8,728 | \$1,728 | \$19,728 | \$7,728 | \$5,728 | \$3,728 |

* Compensated Absences needs to be funded for approximately \$288,000

** Anticipates moving the Town subsidy for the Teen Center and Bicentennial Pond to the General Fund

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, 2011 to June 30, 2012.

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 2011/12 or later years.

RESOLVED: That the proposed Capital and Non-Recurring Reserve Fund Budget for fiscal year July 1, 2011 to June 30, 2012 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, 2011 to June 30, 2012 in the amount of \$_____ which proposed budget was adopted by the Council on April ____, 2011, 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, 2011 to June 30, 2012 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, 2011 to June 30, 2012 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, 2011 to June 30, 2012 in the amount of \$_____ be adopted.

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TOWN ROAD AID

TOWN ROAD AID - FUND 240
ROLL FORWARD - 2011/12

| | 2009/10 <u>ACTUAL</u> | 2010/11 <u>BUDGET</u> | 2010/11 ESTIMATED <u>ACTUAL</u> | 2011/12 <u>BUDGET</u> |
|------------------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|
| REVENUES: | | | | |
| Town Aid - Grant | \$ 206,217 | \$ 206,217 | \$ 206,217 | \$ 206,217 |
| TOTAL REVENUES | 206,217 | 206,217 | 206,217 | 206,217 |
| EXPENDITURES: | | | | |
| Temporary Help | - | 35,000 | 35,000 | 35,000 |
| Overtime | 47,690 | 21,200 | 21,200 | 22,200 |
| Sand/Gravel/Cement | 5,040 | 10,000 | 10,000 | 7,500 |
| Chemicals | 57,547 | 80,000 | 80,000 | 72,000 |
| Signs and Signals | 4,308 | 6,000 | 6,000 | 6,500 |
| Equipment Rental | 35,500 | 35,000 | 35,000 | 35,000 |
| Street Cleaning Supplies | 4,005 | 4,300 | 4,300 | 4,300 |
| Building Supplies | 1,403 | 2,000 | 2,000 | 1,600 |
| Paint Supplies | - | 100 | 100 | 100 |
| Grounds Supplies | 2,218 | 2,500 | 2,500 | 2,500 |
| Tools | 180 | 100 | 100 | 100 |
| Tree Removal | 9,618 | 10,000 | 10,000 | 10,000 |
| TOTAL EXPENDITURES | 167,509 | 206,200 | 206,200 | 196,800 |
| Revenues (Over)/Under Expenditures | 38,708 | 17 | 17 | 9,417 |
| FUND BALANCE, JULY 1 | 18,364 | 57,072 | 57,072 | 57,089 |
| FUND BALANCE, JUNE 30 | \$ 57,072 | \$ 57,089 | \$ 57,089 | \$ 66,506 |

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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**PARKS &
RECREATION
PROGRAM
FUND**

PARKS & RECREATION – FUND 260

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

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

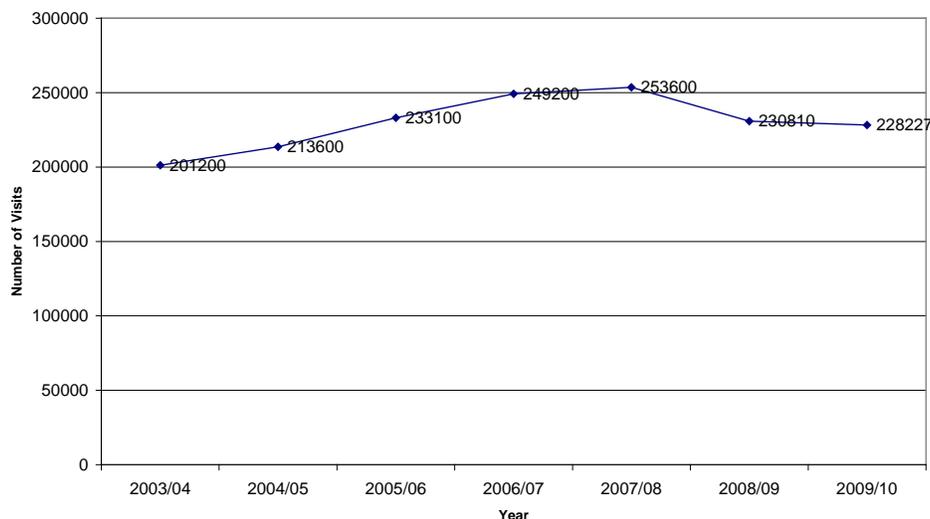
FY 2010/11 Highlights

- Visitation to the Community Center remained high, with attendance exceeding 228,000.
- Monitored Co-Generation Plant and Solar Panel Array to evaluate energy efficient Community Center operations.
- Supervised comprehensive summer day camp program, vacation camps and specialty camps.
- Provided a variety of special events, programs, activities and courses for all age groups.
- Oversaw planning, acquisition and management of Town parks and park improvement projects.
- Oversaw Community Garden program and supervised park and trail volunteers.
- Oversaw a successful year-round swim lesson program.

FY 2011/12 Major Initiatives

- Oversee Community Center operations and implement a comprehensive marketing plan to increase awareness of the Community Center facility.
- Continue expansion of the business partnership program for area employers to increase awareness of membership opportunities at the Community Center.
- Update implementation schedules for park management plans and oversee related work.
- Promote community health and wellness through quality programs.
- Upgrade Department website for use as a more viable marketing tool.
- Expand family and youth health/fitness options and resources.
- Create opportunities for public access to parks through programming.

Mansfield Community Center Yearly Attendance Comparison



FUND 260 - PARKS & RECREATION
STAFFING AND WORK MEASUREMENTS

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|--|-----------------|------------------|--------------------|-------------------|
| <u>EMPLOYEES - Full time</u> | | | | |
| Director of Parks & Recreation | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Director of Parks & Recreation | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Services Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Aquatic Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Member Services Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Receptionist | 2.21 | 2.21 | 2.00 | 1.50 |
| Maintainer | 0.25 | - | - | - |
| Head Custodian | 0.42 | 1.00 | 1.00 | 1.00 |
| Custodian | 0.75 | 1.00 | 0.75 | 1.00 |
| Recreation Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL | 10.63 | 11.21 | 10.75 | 10.50 |

EMPLOYEES - Part time NB, FTE

| | | | | |
|--------------------------------------|--------------|--------------|--------------|--------------|
| Weekend/Evening Facility Supervisors | 0.79 | 0.96 | 0.96 | 0.96 |
| Receptionists | 1.96 | 1.89 | 2.09 | 2.60 |
| Custodians | 1.53 | 1.21 | 1.21 | 1.21 |
| Teen Center | 0.56 | 0.60 | 0.60 | 0.59 |
| Lifeguards | 8.55 | 8.67 | 8.67 | 9.10 |
| Health & Fitness Specialist | 0.52 | 0.58 | 0.58 | 0.58 |
| Fitness Attendants | 3.14 | 3.20 | 3.20 | 3.20 |
| Parks Coordinator | 0.51 | 0.57 | 0.57 | 0.71 |
| TOTAL | 17.56 | 17.68 | 17.88 | 18.95 |

WORK MEASUREMENTS

| | | | | |
|------------------------------|---------|---------|---------|---------|
| Participants | 15,734 | 16,000 | 15,800 | 15,800 |
| Programs | 2,302 | 2,000 | 2,200 | 2,200 |
| Volunteers | 170 | 170 | 170 | 170 |
| Bicentennial Pond Visitors | 5,896 | 6,000 | 6,000 | 6,000 |
| <u>Community Center</u> | | | | |
| Family/Household Memberships | 881 | 900 | 900 | 900 |
| Adult/Child Memberships | 142 | 150 | 150 | 150 |
| Individual Memberships | 769 | 800 | 775 | 775 |
| 3-month Memberships | 229 | 150 | 230 | 230 |
| Total Members | 4,328 | 4,300 | 4,300 | 4,300 |
| Daily Admissions | 7,822 | 7,600 | 7,274 | 7,600 |
| Facility Usage | 225,817 | 240,000 | 216,310 | 225,000 |

Mansfield Parks and Recreation
 Balance Sheet
 Estimated as of June 30, 2011 and June 30, 2012
 (with comparative totals for June 30, 2010)

| | June 30, | | |
|--------------------------------------|----------------|-------------------|-------------------|
| | Actual 2010 | Estimated 2011 | Estimated 2012 |
| <u>Assets</u> | | | |
| Cash | \$ 255,468 | \$ 235,420 | \$ 255,450 |
| Accounts Receivable | - | | |
| | | | |
| Total Assets | \$ 255,468 | \$ 235,420 | \$ 255,450 |
| <u>Liabilities and Fund Balances</u> | | | |
| <u>Liabilities</u> | | | |
| Accounts Payable | \$ 42,173 | \$ - | \$ - |
| Due to Other Funds | 8,245 | | |
| | | | |
| Total Liabilities | 50,418 | - | - |
| <u>Fund Balance</u> | | | |
| Fund Balance: | | | |
| Deferred Revenue | 111,965 | 100,000 | 100,000 |
| Unreserved, undesignated | 93,085 | 135,420 | 155,450 |
| | | | |
| Total Fund Balance | 205,050 | 235,420 | 255,450 |
| | | | |
| Total Liabilities and Fund Balance | \$ 255,468 | \$ 235,420 | \$ 255,450 |

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Estimated FY 2010/11

| Description | Revenues | | | Expenditures (Incl. Encumbrances) | | | Net Income (Loss) |
|------------------------------|-----------|-----------------------------|-------------------|-----------------------------------|-----------------------------|-----------------------|-------------------------|
| | Revenues | Indirect/Swim Allocation | Total Revenues | Expend. | Indirect/Swim Allocation | Total Expenditures | |
| Overall Indirect | 272,160 | (272,160) | - | 1,110,900 | (1,110,900) | - | - |
| Member Services: | | | | | | | |
| Indirect (Alloc @ 50.707%) | 1,017,580 | 138,004 | 1,155,584 | 194,810 | 563,304 | 758,114 | 397,470 |
| Child Care | 16,000 | | 16,000 | 40,560 | | 40,560 | (24,560) |
| Fitness | 119,720 | | 119,720 | 146,000 | | 146,000 | (26,280) |
| Personal Training | 63,000 | | 63,000 | 41,500 | | 41,500 | 21,500 |
| Member Swim @ 59.09% | | | | | 186,925 | 186,925 | (186,925) |
| Member Events | | | - | 6,290 | | 6,290 | (6,290) |
| Sub-total Member Services | 1,216,300 | 138,004 | 1,354,304 | 429,160 | 750,229 | 1,179,389 | 174,915 |
| Community Services: | | | | | | | |
| Indirect (Alloc @ 49.293%) | 75,000 | 134,156 | 209,156 | | 547,596 | 547,596 | (338,440) |
| Aquatics | 182,910 | | 182,910 | 316,340 | (186,925) | 129,415 | 53,495 |
| Youth Programs | 52,350 | | 52,350 | 29,740 | | 29,740 | 22,610 |
| Nutcracker | | | - | | | - | - |
| Teen Center | 25,000 | | 25,000 | 11,990 | | 11,990 | 13,010 |
| Youth Sports | 19,360 | | 19,360 | 13,610 | | 13,610 | 5,750 |
| Day Camp/Vacation Camp | 202,130 | | 202,130 | 127,070 | | 127,070 | 75,060 |
| Sport & Specialty Camp | 48,540 | | 48,540 | 33,850 | | 33,850 | 14,690 |
| Trips | 12,000 | | 12,000 | 9,210 | | 9,210 | 2,790 |
| Special Events | 30,360 | | 30,360 | 5,950 | | 5,950 | 24,410 |
| Adult Programs | 35,240 | | 35,240 | 53,160 | | 53,160 | (17,920) |
| Sub-total Community Services | 682,890 | 134,156 | 817,046 | 600,920 | 360,671 | 961,591 | (144,545) |
| Total Parks & Recreation | 2,171,350 | - | 2,171,350 | 2,140,980 | - | 2,140,980 | 30,370 |

| | | |
|---|-----------|-------------------|
| Local support included in revenues above: | | Budget |
| Overall Indirect - Administrative | Gen. Fund | \$ 265,760 |
| Community Services: | | |
| Overall Support | Gen. Fund | 75,000 |
| Teen Center | CNR Fund | 25,000 |
| Aquatics (Bi-Cent. Pond) | CNR Fund | 25,000 |
| Total Local Support | | <u>\$ 390,760</u> |

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Budget vs. Estimated FY 2010/11

| Description | Revenues | | | Expenditures | | | Net Fav(Unfav) |
|-------------------------------------|------------------|------------------|---------------------|------------------|------------------|---------------------|----------------|
| | 2010/11 Budget | Actual | Fav(Unfav) Variance | 2010/11 Budget | Actual | Fav(Unfav) Variance | |
| Overall Indirect | - | - | - | - | - | - | - |
| Member Services: | | | | | | | |
| Indirect (Alloc @ 50.707%) | 1,148,501 | 1,155,584 | 7,083 | 770,935 | 758,114 | 12,821 | 19,904 |
| Child Care | 16,300 | 16,000 | (300) | 40,760 | 40,560 | 200 | (100) |
| Fitness | 116,150 | 119,720 | 3,570 | 140,400 | 146,000 | (5,600) | (2,030) |
| Personal Training | 65,000 | 63,000 | (2,000) | 44,500 | 41,500 | 3,000 | 1,000 |
| Member Swim @ 59.09% | - | - | - | 190,589 | 186,925 | 3,664 | 3,664 |
| Member Events | - | - | - | 6,790 | 6,290 | 500 | 500 |
| Sub-total Member Services | 1,345,951 | 1,354,304 | 8,353 | 1,193,974 | 1,179,389 | 14,585 | 22,937 |
| Community Services: | | | | | | | |
| Indirect (Alloc @ 49.293%) | 208,959 | 209,156 | 197 | 554,285 | 547,596 | 6,689 | 6,886 |
| Aquatics | 187,500 | 182,910 | (4,590) | 131,951 | 129,415 | 2,536 | (2,054) |
| Youth Programs | 62,700 | 52,350 | (10,350) | 29,740 | 29,740 | - | (10,350) |
| Nutcracker | - | - | - | - | - | - | - |
| Teen Center | 25,000 | 25,000 | - | 10,930 | 11,990 | (1,060) | (1,060) |
| Youth Sports | 19,000 | 19,360 | 360 | 11,120 | 13,610 | (2,490) | (2,130) |
| Day Camp/Vacation Camp | 199,200 | 202,130 | 2,930 | 126,730 | 127,070 | (340) | 2,590 |
| Sport & Specialty Camp | 45,000 | 48,540 | 3,540 | 37,850 | 33,850 | 4,000 | 7,540 |
| Trips | 12,000 | 12,000 | - | 9,210 | 9,210 | - | - |
| Special Events | 34,200 | 30,360 | (3,840) | 11,050 | 5,950 | 5,100 | 1,260 |
| Adult Programs | 38,300 | 35,240 | (3,060) | 55,780 | 53,160 | 2,620 | (440) |
| Sub-total Community Services | 831,859 | 817,046 | (14,813) | 978,646 | 961,591 | 17,055 | 2,243 |
| Total Parks & Recreation | 2,177,810 | 2,171,350 | (6,460) | 2,172,620 | 2,140,980 | 31,640 | 25,180 |
| Percentage of Budget | | 99.7% | | | 98.5% | | |

| Local support included in revenues above: | | Budget | Estimated |
|---|-----------|-------------------|-------------------|
| Overall Indirect - Administrative | Gen. Fund | \$ 259,660 | \$ 259,660 |
| Community Services: | | | |
| Overall Support | Gen. Fund | 75,000 | 75,000 |
| Teen Center | CNR Fund | 25,000 | 25,000 |
| Aquatics (Bi-Cent. Pond) | CNR Fund | 25,000 | 25,000 |
| Total Local Support | | \$ 384,660 | \$ 384,660 |

Mansfield Parks and Recreation
Statement of Revenues and Expenditures
Proposed Budget 2011/12

| Description | Revenues | | | Expenditures | | | Net Income (Loss) |
|-------------------------------------|------------------|-----------------------------|-------------------|------------------|-----------------------------|-----------------------|-------------------------|
| | Revenues | Indirect/Swim Allocation | Total Revenues | Expend. | Indirect/Swim Allocation | Total Expenditures | |
| Overall Indirect | 320,760 | (320,760) | - | 1,130,540 | (1,130,540) | - | - |
| Member Services: | | | | | | | |
| Indirect (Alloc @ 50.707%) | 1,027,580 | 162,648 | 1,190,228 | 217,180 | 573,263 | 790,443 | 399,785 |
| Child Care | 16,000 | | 16,000 | 40,560 | | 40,560 | (24,560) |
| Fitness | 123,710 | | 123,710 | 152,210 | | 152,210 | (28,500) |
| Personal Training | 65,000 | | 65,000 | 44,500 | | 44,500 | 20,500 |
| Member Swim @ 59.09% | | | | | 194,944 | 194,944 | (194,944) |
| Member Events | | | - | 6,790 | | 6,790 | (6,790) |
| Sub-total Member Services | 1,232,290 | 162,648 | 1,394,938 | 461,240 | 768,207 | 1,229,447 | 165,491 |
| Community Services: | | | | | | | |
| Indirect (Alloc @ 49.293%) | 75,000 | 158,112 | 233,112 | 52,610 | 557,277 | 609,887 | (376,775) |
| Aquatics | 186,770 | | 186,770 | 329,910 | (194,944) | 134,966 | 51,804 |
| Youth Programs | 52,350 | | 52,350 | 29,740 | | 29,740 | 22,610 |
| Nutcracker | | | - | | | - | - |
| Teen Center | 25,000 | | 25,000 | 11,970 | | 11,970 | 13,030 |
| Youth Sports | 19,360 | | 19,360 | 14,340 | | 14,340 | 5,020 |
| Day Camp/Vacation Camp | 209,030 | | 209,030 | 126,440 | | 126,440 | 82,590 |
| Sport & Specialty Camp | 47,210 | | 47,210 | 33,850 | | 33,850 | 13,360 |
| Trips | 12,000 | | 12,000 | 9,210 | | 9,210 | 2,790 |
| Special Events | 30,360 | | 30,360 | 6,550 | | 6,550 | 23,810 |
| Adult Programs | 35,450 | | 35,450 | 19,150 | | 19,150 | 16,300 |
| Sub-total Community Services | 692,530 | 158,112 | 850,642 | 633,770 | 362,333 | 996,103 | (145,461) |
| Total Parks & Recreation | 2,245,580 | - | 2,245,580 | 2,225,550 | - | 2,225,550 | 20,030 |

Local support included in revenues above:

| | | |
|-------------------------------------|-----------|-------------------|
| Overall Indirect - Administrative * | Gen. Fund | \$ 314,160 |
| Community Services: | | |
| Overall Support | Gen. Fund | 75,000 |
| Teen Center | CNR Fund | 25,000 |
| Aquatics (Bi-Cent. Pond) | CNR Fund | 25,000 |
| Total Local Support | | \$ 439,160 |

* Includes an increase for Jennifer Kaufman for parks & sustainability coordination

**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

| | 2009/10 | 2010/11 | 2010/11 | 2011/12 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | BUDGET | ESTIMATED | BUDGET |
| REVENUES: | | | | |
| DSS Subsidies | \$ 41,021 | \$ 23,000 | \$ 23,000 | \$ 25,000 |
| Fees | 813,840 | 803,536 | 803,536 | 833,200 |
| UConn | 78,750 | 78,750 | 78,750 | 78,750 |
| Daycare Grant | 310,033 | 322,119 | 322,119 | 318,128 |
| School Readiness Program | 41,250 | 24,750 | 24,750 | 25,740 |
| Miscellaneous | 34,608 | 27,000 | 27,000 | 37,000 |
| Total Revenues | 1,319,502 | 1,279,155 | 1,279,155 | 1,317,818 |
| EXPENDITURES: | | | | |
| Administrative | 242,061 | 186,251 | 186,251 | 179,751 |
| Direct Program | 991,201 | 970,584 | 970,584 | 988,958 |
| Purchased Property Services | 16,304 | 16,750 | 16,750 | 16,750 |
| Repairs & Maintenance | 3,007 | 5,500 | 5,500 | 5,500 |
| Insurance | 7,794 | 8,000 | 8,000 | 18,000 |
| Other Purchased Services | 9,401 | 10,475 | 10,475 | 12,100 |
| Food Service Supplies | 42,001 | 34,750 | 34,750 | 37,000 |
| Energy | 28,500 | 28,500 | 28,500 | 28,500 |
| Supplies & Miscellaneous | 15,106 | 16,350 | 16,350 | 16,600 |
| Equipment | 9,380 | 500 | 500 | 2,250 |
| Total Expenditures | 1,364,755 | 1,277,660 | 1,277,660 | 1,305,409 |
| EXCESS/(DEFICIENCY) | (45,253) | 1,495 | 1,495 | 12,409 |
| FUND BALANCE, JULY 1 | 314,172 | 268,919 | 268,919 | 270,414 |
| FUND BALANCE, JUNE 30 | \$ 268,919 | \$ 270,414 | \$ 270,414 | \$ 282,823 |

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 Analysis
As of 1/31/11

*Inactive accounts hidden

| Activity | Responsible | Balance | | | Balance 1/31/2011 |
|--|----------------------|-------------------|-------------------|---------------------|----------------------|
| | | 7/1/2010 | Revenues | Expenditures | |
| 11155 Goodwin Bequest | M. Hart/Council | 10,000.00 | | | 10,000.00 |
| 11160 The Blueberry Fund | C. Trahan | (0.36) | 637.44 | (597.60) | 39.48 |
| 15110 Historic Document Preservation | M. Stanton | 10,506.45 | 5,470.00 | (2,809.00) | 13,167.45 |
| 16404 Year 2009 Prop Reval | C. Trahan | (29,494.80) | 35,000.00 | (14,392.53) | (8,887.33) |
| 16515 Ebay Sales | C. Trahan | 55.36 | | | 55.36 |
| 21308 Neuter Assist/Education Fund | N. Nielsen | 813.11 | | (65.00) | 748.11 |
| 22180 Restitution Fees | D. Dagon | 709.50 | | | 709.50 |
| 22201 Ambulance Services | C. Trahan | - | 330,993.30 | (93,583.49) | 237,409.81 |
| 23102 Severe Repetitive Loss Program | J. Jackman | - | 91,457.13 | (119,650.37) | (28,193.24) |
| 30901 Maintenance-Sale of property | W. Hammon/Beth | 7,771.64 | 1,660.17 | (959.98) | 8,471.83 |
| 40372 MDP - Festival on the Green | C. vanZelm | 18,434.96 | 14,379.20 | (16,499.65) | 16,314.51 |
| 40376 Holiday DUI Enforcement | Sgt Kodzis | - | 4,017.68 | (4,017.68) | - |
| 40377 Speed Radar Display Sign | L. Hultgren | (141.94) | | | (141.94) |
| 40378 Speed Enforcement | Sgt Kennedy | - | | (333.42) | (333.42) |
| 40397 Beautification Committee | C. Trahan/M. Hart | 311.14 | 250.00 | (225.37) | 335.77 |
| 40398 Mansfield Bike Tour | C. Trahan/M. Hart | 666.13 | 2,795.00 | (1,029.39) | 2,431.74 |
| 40441 Elderly Disabled Responsive Transp | K. Grunwald | - | 8,373.20 | (12,917.67) | (4,544.47) |
| 40442 Elderly Disabled Respon Transp 10/11 | K. Grunwald | - | 20.00 | | 20.00 |
| 40510 CT Clean Energy Grant | V. Walton | 1,303.43 | | (500.00) | 803.43 |
| 40525 Re-Lamp | W. Hammon/Beth | - | (10,230.94) | (14,304.88) | (24,535.82) |
| 40526 Boiler | W. Hammon/Beth | - | (183.76) | (30,754.95) | (30,938.71) |
| 40527 ABS | W. Hammon/Beth | - | (5,200.00) | (29,500.00) | (34,700.00) |
| 41236 ACHIEVE | R. Miller | - | 4,210.00 | (62.00) | 4,148.00 |
| 42155 Juniper Hill Fire Assistance | K. Grunwald | 33.36 | | | 33.36 |
| 42157 Children's Grief Group | K. Grunwald | 2,234.81 | | | 2,234.81 |
| 42158 Holiday Fund | K. Grunwald | 2,247.96 | 4,120.11 | (4,963.50) | 1,404.57 |
| 42201 Summer Challenge | K. Grunwald | (12,983.75) | | (13.97) | (12,997.72) |
| 42209 NECASA | P. Michalak | 2,962.88 | | (841.38) | 2,121.50 |
| 42216 Mansfield Advocates for Children | K. Grunwald | 524.87 | 500.00 | (1,128.09) | (103.22) |
| 42218 Rec. Program Scholarship Fund | K. Grunwald | 2,161.06 | 572.06 | | 2,733.12 |
| 42250 Special Needs - Youth Services | P. Michalak | 1,509.13 | 400.00 | (746.91) | 1,162.22 |
| 42253 Peer Outreach | P. Michalak | 2,699.43 | | | 2,699.43 |
| 42254 Parent Education | K. Grunwald | 606.67 | | | 606.67 |
| 42258 Underage Drinking | K. Grunwald | - | 6,650.82 | (6,515.48) | 135.34 |
| 42260 Special Needs - General | K. Grunwald | 13,658.23 | 670.00 | (7,249.77) | 7,078.46 |
| 42262 Community Conversation | K. Grunwald | 1,093.37 | 1,500.00 | | 2,593.37 |
| 42301 Senior Programs | K. Grunwald | 3,969.82 | 24,700.50 | (12,300.58) | 16,369.74 |
| 42302 Wellness Center Program | K. Grunwald | 1,309.26 | | (3,674.00) | (2,364.74) |
| 42304 VNA East Programs | K. Grunwald | (7,781.65) | | | (7,781.65) |
| 42305 Youth Leadership | K. Grunwald | 246.23 | | | 246.23 |
| 42306 TVCCA Senior Nutrition | K. Grunwald | 792.00 | 1,505.00 | | 2,297.00 |
| 42307 Senior Ctr Extended Hours | K. Grunwald | - | | (110.00) | (110.00) |
| 42308 Senior Ctr Veteran's Day | K. Grunwald | - | 157.00 | | 157.00 |
| 43200 Friends of Library | L. Bailey | 13,046.37 | | (10,904.38) | 2,141.99 |
| 43311 Charter Communications - Library | L. Bailey | 450.97 | | | 450.97 |
| 43329 Family Literacy | L. Bailey | 28.05 | | | 28.05 |
| 43330 Fidelity Charitable Gift Fund | L. Bailey | 1,000.00 | | | 1,000.00 |
| 44108 Community Center - Teen Center | C. Vincente | 1,725.00 | | | 1,725.00 |
| 44109 Land Protection Program | M. Stanton | 29,963.04 | 3,705.00 | (19,226.86) | 14,441.18 |
| 44110 Comm Ctr Accessibility | C. Vincente | 36.82 | | | 36.82 |
| 44111 Eagleville Preserve | J. Kaufman | - | 1,855.45 | (2,264.18) | (408.73) |
| 44112 Mount Hope Park | J. Kaufman | - | 6,264.45 | (555.57) | 5,708.88 |
| 44113 Old Spring Hill | J. Kaufman | - | (1,651.54) | (568.14) | (2,219.68) |
| 44115 Schoolhouse Brook Park | J. Kaufman | - | 28,796.88 | | 28,796.88 |
| 44116 River Park NEPA Tree Grant | J. Kaufman | 289.00 | | | 289.00 |
| 44117 Moss Sanctuary | J. Kaufman | - | | (4,147.69) | (4,147.69) |
| 47001 Day Care Non-Grant | M. Newman | 4,776.30 | 680.00 | (6,632.90) | (1,176.60) |
| 60210 CT Association for the Gifted | R. Leclerc/C. Trahan | 86.93 | | | 86.93 |
| 61209 Goodwin Special Ed Donations | D. Adamczyk | 1,000.00 | | | 1,000.00 |
| 62115 MMS Summer School Program | J. Cryan | 707.80 | 5,000.00 | (7,826.51) | (2,118.71) |
| 62120 Oak Grove School | F. Baruzzi | 11,707.96 | 15,947.00 | (16,591.85) | 11,063.11 |
| 62144 CT Writing Project | F. Baruzzi | 464.98 | | | 464.98 |
| 62145 Enhancing Student Achievement | F. Baruzzi | 38,901.72 | | (12,218.42) | 26,683.30 |
| 62151 Goodwin Donations | F. Baruzzi | - | 500.00 | (400.00) | 100.00 |
| 62263 Special Education Grants/Tuition | R. Leclerc/C. Trahan | 505,111.12 | 38,107.25 | | 543,218.37 |
| 62265 Preschool Tuition | R. Leclerc/C. Trahan | 51,592.34 | | | 51,592.34 |
| 62274 Graustein Incentive Grant | K. Grunwald | 5,664.17 | | | 5,664.17 |
| 62275 Graustein Discovery Grant | K. Grunwald | 4,074.47 | | | 4,074.47 |
| 62276 Goodwin Greenhouse Fund | D. Adamczyk | 205.12 | | | 205.12 |
| 62278 Mohegan Tribe Challenge | J. Palmer | 980.82 | | (100.00) | 880.82 |
| 62280 Graustein 2010 - 2011 | K. Grunwald | (10,522.79) | 22,266.00 | (19,632.76) | (7,889.55) |
| 63403 Suzuki | B. Vaughn/BOE | 918.23 | 36,975.00 | (17,549.86) | 20,343.37 |
| 63404 Dorothy C. Goodwin Program | D. Adamczyk | 2,169.91 | | (155.01) | 2,014.90 |
| 63405 School Use Fund | BOE | 8,614.87 | (1,046.00) | (604.06) | 6,964.81 |
| 83528 ARRA Mansfield City Rd | L. Hultgren | (265.35) | | (221,402.64) | (221,667.99) |
| 83529 ARRA Birch Rd Bikeway Phase II | L. Hultgren | 220.58 | | (111,718.24) | (111,497.66) |
| | | <u>709,166.73</u> | <u>681,823.40</u> | <u>(832,245.73)</u> | <u>558,744.40</u> |

DEBT SERVICE

DEBT SERVICE FUND – LONG TERM DEBT

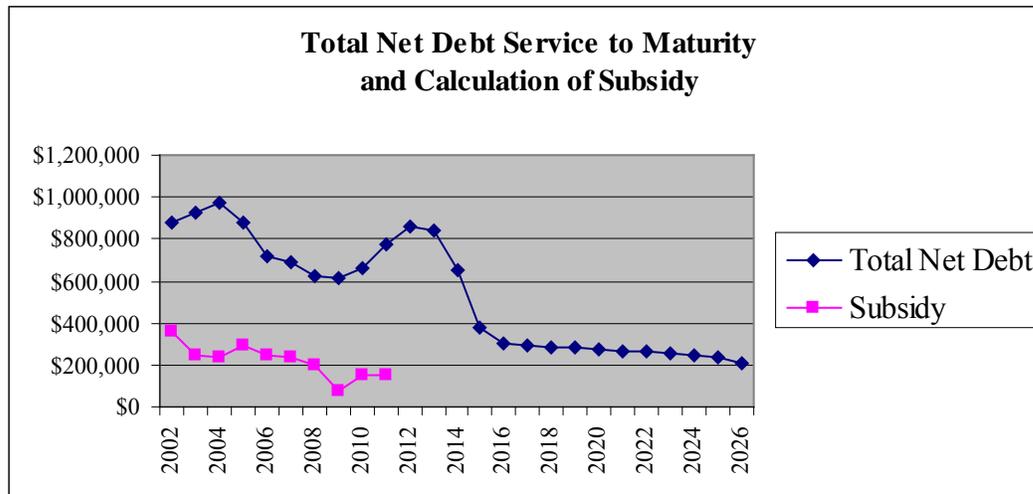
The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal, interest and related costs.

FY 2010/11 Highlights

- Ended Fiscal Year 2009/10 with a fund balance of (\$72,794).
- Issued \$2,840,000 in General Obligation bonds (General Purpose, School Purpose & Sewer Purpose). A competitive bid process was held. There were four bidders and the award went to Morgan Keegan with a true interest cost rate of 3.2774%.

FY 2011/12 Major Initiatives

- This budget does not recommend an appropriation from the CNR Fund for fiscal year 2011/12. This will end the debt service subsidy a year earlier than planned allowing more of the Capital Nonrecurring Fund to support future projects.
- This budget includes debt service payments for the 2004 G.O. bond issue and the 2011 G.O. bond issue.
- Also included are the annual payments for the 2007/08, 2008/09 and 2009/10 lease purchase programs.
- Current Debt Service payments from the General Fund will peak at \$825,000 in 2011/2012 and then dramatically decrease in 2014/15 until maturity in 2029/30.
- Principal outstanding 6/30/11 is \$3,905,000.
- Future debt offerings are not projected here.



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

| | 06/07 ACTUAL | 07/08 ACTUAL | 08/09 ACTUAL | 09/10 ACTUAL | 10/11 PROJECTED | 11/12 PROJECTED | 12/13 PROJECTED | 13/14 PROJECTED | 14/15 PROJECTED | 15/16 PROJECTED |
|--|-----------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| REVENUES: | | | | | | | | | | |
| Intergovernmental | \$295,462 | \$180,794 | \$105,218 | | | | | | | |
| State Revenue Sharing | | | | | | | | | | |
| Interest on Unspent Balance | | | | | | | | | | |
| Other (Refund on Lease Purchase in 09/10) | | | | 6,500 | | | | | | |
| Other (Co-Gen Grant in 09/10 elimin) | | | | | | | | | | |
| TOTAL REVENUES | 295,462 | 180,794 | 105,218 | 6,500 | | | | | | |
| Operating Transfers In - General Fund | 400,000 | 400,000 | 415,000 | 500,000 | 760,000 | 825,000 | 825,000 | 675,000 | 350,000 | 300,000 |
| Operating Transfers In - CNR Fund | 215,000 | 200,000 | 75,000 | 150,000 | 150,000 | | | | | |
| Operating Transfers In - MS Fund | | | 75,000 | | | | | | | |
| TOTAL REVENUES AND OPERATING TRANSFERS IN | 910,462 | 780,794 | 670,218 | 656,500 | 910,000 | 825,000 | 825,000 | 675,000 | 350,000 | 300,000 |
| EXPENDITURES: | | | | | | | | | | |
| Principal Retirement | 805,000 | 660,000 | 530,000 | 455,000 | 455,000 | 460,000 | 460,000 | 145,000 | | |
| Interest | 176,482 | 136,082 | 104,202 | 81,927 | 64,765 | 45,654 | 25,900 | 5,220 | | |
| Principal Retirement - GOB 2011 | | | | | | | | 220,000 | 220,000 | 220,000 |
| Interest - GOB 2011 | | | | | | 91,706 | 93,525 | 93,525 | 86,925 | 80,325 |
| Lease Purchase - Co-Gen/Pool Covers 07/08 | | | 78,134 | 78,142 | 64,129 | 78,142 | 78,142 | | | |
| Lease Purchase - CIP Equip 08/09 | | | | 48,878 | 113,886 | 113,886 | 113,886 | 113,886 | | |
| Lease Purchase - CIP Equip 09/10 | | | | | 73,086 | 73,086 | 73,086 | 73,086 | 73,086 | |
| Financial | | 5,000 | 3,000 | | | | | | | |
| TOTAL EXPENDITURES | 981,482 | 801,082 | 715,336 | 663,947 | 770,866 | 862,474 | 844,539 | 650,717 | 380,011 | 300,325 |
| REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES | (71,020) | (20,288) | (45,118) | (7,447) | 139,134 | (37,474) | (19,539) | 24,283 | (30,011) | (325) |
| FUND BALANCE, JULY 1 | 71,079 | 59 | (20,229) | (65,347) | (72,794) | 66,340 | 28,866 | 9,327 | 33,610 | 3,599 |
| FUND BALANCE, JUNE 30 | \$59 | (\$20,229) | (\$65,347) | (\$72,794) | \$66,340 | \$28,866 | \$9,327 | \$33,610 | \$3,599 | \$3,274 |

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

| | 16/17 | 17/18 | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 | 24/25 | 25/26 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | PROJECTED |
| REVENUES: | | | | | | | | | | |
| Intergovernmental | | | | | | | | | | |
| State Revenue Sharing | | | | | | | | | | |
| Interest on Unspent Balance | | | | | | | | | | |
| Other (Refund on Lease Purchase in 09/10) | | | | | | | | | | |
| Other (Co-Gen Grant in 09/10 elimin) | | | | | | | | | | |
| <hr/> | | | | | | | | | | |
| TOTAL REVENUES | | | | | | | | | | |
| <hr/> | | | | | | | | | | |
| Operating Transfers In - General Fund | 300,000 | 300,000 | 275,000 | 275,000 | 275,000 | 250,000 | 250,000 | 250,000 | 250,000 | 200,000 |
| Operating Transfers In - CNR Fund | | | | | | | | | | |
| Operating Transfers In - MS Fund | | | | | | | | | | |
| TOTAL REVENUES AND OPERATING TRANSFERS IN | 300,000 | 300,000 | 275,000 | 275,000 | 275,000 | 250,000 | 250,000 | 250,000 | 250,000 | 200,000 |
| <hr/> | | | | | | | | | | |
| EXPENDITURES: | | | | | | | | | | |
| Principal Retirement | | | | | | | | | | |
| Interest | | | | | | | | | | |
| Principal Retirement - GOB 2011 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 | 200,000 |
| Interest - GOB 2011 | 73,725 | 67,125 | 60,525 | 53,925 | 47,325 | 40,725 | 33,850 | 25,600 | 16,800 | 8,000 |
| Lease Purchase - Co-Gen/Pool Covers 07/08 | | | | | | | | | | |
| Lease Purchase - CIP Equip 08/09 | | | | | | | | | | |
| Lease Purchase - CIP Equip 09/10 | | | | | | | | | | |
| Financial | | | | | | | | | | |
| TOTAL EXPENDITURES | 293,725 | 287,125 | 280,525 | 273,925 | 267,325 | 260,725 | 253,850 | 245,600 | 236,800 | 208,000 |
| <hr/> | | | | | | | | | | |
| REVENUES AND OTHER FINANCING SOURCES OVER/ (UNDER) EXPENDITURES | 6,275 | 12,875 | (5,525) | 1,075 | 7,675 | (10,725) | (3,850) | 4,400 | 13,200 | (8,000) |
| FUND BALANCE, JULY 1 | 3,274 | 9,549 | 22,424 | 16,899 | 17,974 | 25,649 | 14,924 | 11,074 | 15,474 | 28,674 |
| FUND BALANCE, JUNE 30 | \$9,549 | \$22,424 | \$16,899 | \$17,974 | \$25,649 | \$14,924 | \$11,074 | \$15,474 | \$28,674 | \$20,674 |

SUMMARY TOTAL DEBT SERVICE PAYABLE
AND
BUDGET PROJECTIONS FOR FISCAL YEAR 2011/12

| Description | Actual 09/10 | Estimated 10/11 | Budget Projections 11/12 | | | Less Funds From Debt Fund Balance | Net Payable |
|---------------------------|-------------------|--------------------|--------------------------|-------------------|-------------------|---|-------------------|
| | | | Principal | Interest | Total | | |
| SCHOOL PROJECTS: | | | | | | | |
| Serial Bonds | \$ 103,388 | \$ 95,913 | \$ 85,000 | \$ 41,601 | \$ 126,601 | \$ 37,474 | \$ 89,127 |
| | <u>103,388</u> | <u>95,913</u> | <u>85,000</u> | <u>41,601</u> | <u>126,601</u> | <u>37,474</u> | <u>89,127</u> |
| GENERAL PURPOSE: | | | | | | | |
| Serial Bonds | \$ 433,540 | \$ 423,852 | \$ 375,000 | \$ 95,759 | \$ 470,759 | | \$ 470,759 |
| Lease Purchase | 127,020 | 251,101 | 236,373 | 28,741 | 265,114 | | 265,114 |
| | <u>560,560</u> | <u>674,953</u> | <u>611,373</u> | <u>124,500</u> | <u>735,873</u> | <u>-</u> | <u>735,873</u> |
| TOTAL DEBT SERVICE | <u>\$ 663,948</u> | <u>\$ 770,866</u> | <u>\$ 696,373</u> | <u>\$ 166,101</u> | <u>\$ 862,474</u> | <u>\$ 37,474</u> | <u>\$ 825,000</u> |

TOWN OF MANSFIELD
ESTIMATED SERIAL BONDS PAYABLE
BUDGET YEAR 2011/12

| School Issues | P | I | Total | Net Payable |
|----------------|-----------|----------|-----------|-------------|
| March 17, 2004 | \$ 85,000 | \$ 8,362 | \$ 93,362 | \$ 93,362 |
| March 22, 2011 | - | 33,239 | 33,239 | 33,239 |
| | 85,000 | 41,601 | 126,601 | 126,601 |

| Town Issues | P | I | Total | Net Payable |
|----------------|------------|------------|------------|-------------|
| March 17, 2004 | \$ 65,000 | \$ 6,662 | \$ 71,662 | \$ 71,662 |
| March 17, 2004 | 310,000 | 30,630 | 340,630 | 340,630 |
| March 22, 2011 | - | 58,467 | 58,467 | 58,467 |
| | 375,000 | 95,759 | 470,759 | 470,759 |
| Grand Total | \$ 460,000 | \$ 137,360 | \$ 597,360 | \$ 597,360 |

SERIAL BONDS SUMMARY
SCHOOLS AND TOWN
June 30, 2011

| | Schools | Town | Total |
|--------------------------|--------------------|--------------------|--------------------|
| Balance at July 1, 2010 | \$330,000 | \$1,190,000 | \$1,520,000 |
| Issued During Period | 1,025,000 | 1,815,000 | 2,840,000 |
| Retired During Period | 85,000 | 370,000 | 455,000 |
| Balance at June 30, 2011 | <u>\$1,270,000</u> | <u>\$2,635,000</u> | <u>\$3,905,000</u> |

CHANGES IN BOND AND NOTES OUTSTANDING

| | Serial Bonds | BAN's | Promissory Note | Total |
|--------------------------|--------------------|-------|--------------------|--------------------|
| Balance at July 1, 2010 | \$1,520,000 | | | \$1,520,000 |
| Debt Issued | 2,840,000 | | | 2,840,000 |
| Debt Retired | 455,000 | | | 455,000 |
| Balance at June 30, 2011 | <u>\$3,905,000</u> | | | <u>\$3,905,000</u> |

| Description | Original Amount | Payment Date | | Bonds | BAN's | Total |
|---|--------------------|--------------|-------|--------------------|-------|--------------------|
| | | P & I | I | | | |
| 2004 Town Taxable Gen. Obligation Bond | 2,590,000 | 6/01 | 12/01 | 625,000 | | 625,000 |
| 2004 School General Obligation Bond | 940,000 | 6/01 | 12/01 | 245,000 | | 245,000 |
| 2004 Town General Obligation Bond | 725,000 | 6/01 | 12/01 | 195,000 | | 195,000 |
| 2011 Town General Purpose Obligation Bond | 1,485,000 | 3/15 | 9/15 | 1,485,000 | | 1,485,000 |
| 2011 Town Sewer Purpose Obligation Bond | 330,000 | 3/15 | 9/15 | 330,000 | | 330,000 |
| 2011 School General Obligation Bond | 1,025,000 | 3/15 | 9/15 | \$1,025,000 | | 1,025,000 |
| | <u>\$7,095,000</u> | | | <u>\$3,905,000</u> | | <u>\$3,905,000</u> |

DETAIL OF DEBT OUTSTANDING
SCHOOLS AND TOWNS
ESTIMATED AS OF JUNE 30, 2011

| | <u>Original Amount</u> | <u>Balance 06/30/11</u> |
|--|----------------------------|-----------------------------|
| Schools | | |
| Consists of - | | |
| 2004 General Obligation Bonds: | | |
| MMS IRC | \$ 940,000 | \$ 245,000 |
| 2011 General Obligation Bonds: | | |
| MMS Heating Conversion | 1,025,000 | 1,025,000 |
| | | |
| Schools Outstanding Debt | 1,965,000 | 1,270,000 |
| Town | | |
| Consists of - | | |
| 2004 Taxable General Obligation Bonds: | | |
| Community Center | \$ 2,590,000 | \$ 625,000 |
| 2004 General Obligation Bonds: | | |
| Library Renovations | 725,000 | 195,000 |
| 2011 General Obligation Bonds: | | |
| Community Center Air Conditioning | 173,620 | 173,620 |
| Hunting Lodge Road Bikeway | 105,250 | 105,250 |
| Salt Storage Shed | 263,130 | 263,130 |
| Storrs Rd/Flaherty Rd Streetscape Improvements | 302,000 | 302,000 |
| Various Equipment Purchases | 93,000 | 93,000 |
| Facility Improvements | 40,000 | 40,000 |
| Transportation Facility Improvements | 130,000 | 130,000 |
| Stone Mill Rd/Laurel Lane Bridge Replacements | 378,000 | 378,000 |
| 2011 Sewer Purpose Obligation Bonds: | | |
| Four Corners Sewer & Water Design | 330,000 | 330,000 |
| | | |
| Town Outstanding Debt | 5,130,000 | 2,635,000 |
| Total Debt Outstanding | \$ 7,095,000 | \$ 3,905,000 |

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ENTERPRISE FUNDS

PUBLIC WORKS – SOLID WASTE MANAGEMENT – 812 FUND

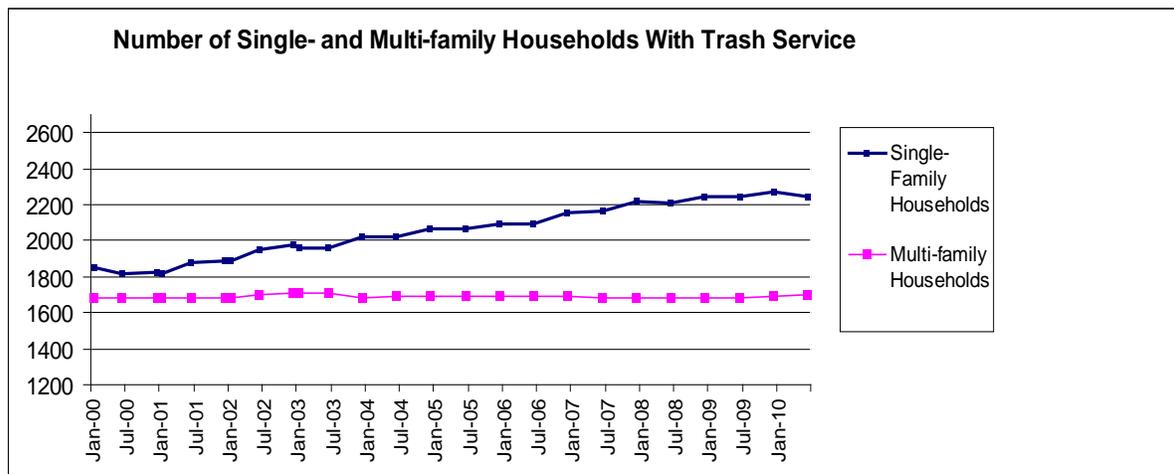
This program provides for the operation of the Town's solid waste collection and disposal system as well as offering some staff/program support for the Town's energy conservation and sustainability efforts.

FY 2010/11 Highlights

- Hauled refuse and bulky waste to the Willimantic Waste Paper facility in Windham. Current tipping fees are \$68.93/ton and \$69.01/ton respectively.
- Continued single-stream recycling (begun in July of 2009) where all curbside recyclables are collected together; discontinued alkaline battery recycling.
- Continued recycling all numbered plastics (#'s 1 through 7).
- Participated in the MidNortheast Recycling Operating Committee for the contracts for recovered materials, the administration of the regional household hazardous waste collection facility and the participation in the new state program for recycling household electronics (which was finally made available in the fall of 2010).
- Continued support of the Town's many energy and environmental initiatives through assigned staff.
- Supported the Town's "Festival on the Green" as a low-waste event.
- Began a pilot program of weekly litter pickup along the bicycle paths on Hunting Lodge Road.
- Started an effort to revitalize the Town's volunteer adopt a road program of litter pickup along sections of Town roads

FY 2011/12 Major Initiatives

- Continue support of the Town's energy/environmental and sustainability initiatives.
- Continue enforcement for litter in severely littered neighborhoods; continue to evaluate the weekly litter pickup along Hunting Lodge and North Eagleville Roads.
- Continue efforts to expand the volunteer adopt a road litter pickup program.
- Monitor revenues and expenditures for all three cost centers (single-family, multi-family and the transfer station); recommend additional fees as needed to keep the solid waste fund self-supporting. Revise collection fee service levels to eliminate confusion over can and bag equivalency (note: due to overall Town budget shortfalls, these fee adjustments were postponed in 2009-10 and 2010-11).



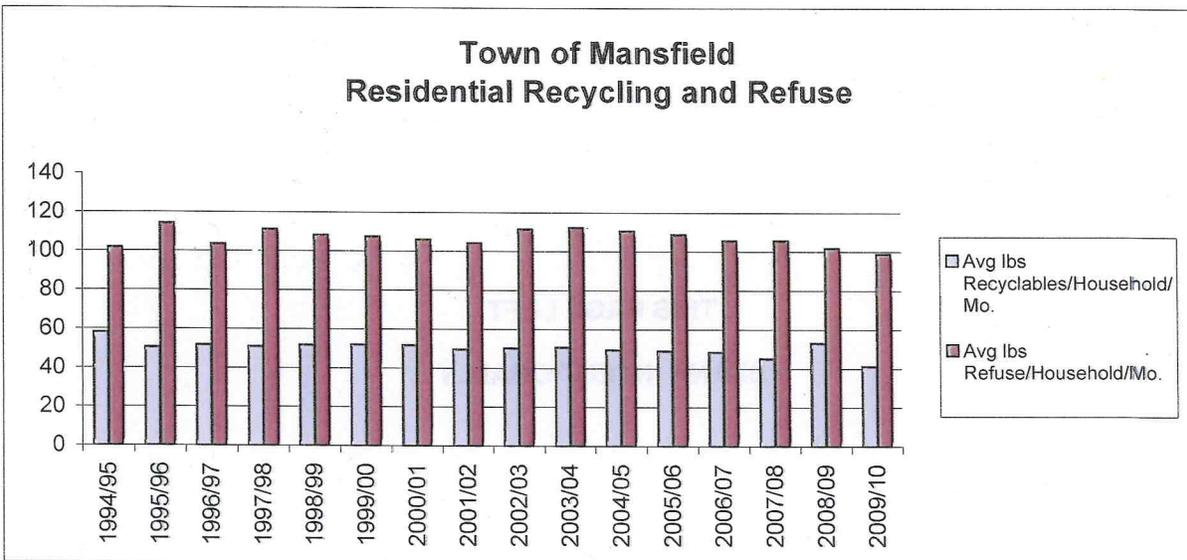
SOLID WASTE DISPOSAL FUND- FUND 812
REVENUES, EXPENDITURES AND CHANGES IN RETAINED EARNINGS

| | 2009/10 <u>ACTUAL</u> | 2010/11 <u>BUDGET</u> | 2010/11 ESTIMATED <u>ACTUAL</u> | 2011/12 <u>BUDGET</u> |
|--------------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|
| REVENUES: | | | | |
| Garbage Collection Fees | \$ 856,739 | \$ 896,700 | \$ 896,700 | \$ 901,700 |
| Transfer Station Fees | 81,331 | 90,000 | 84,000 | 84,000 |
| Other | 3,924 | 2,000 | 2,000 | - |
| Sale of Recyclables | 8,938 | 40,000 | 15,000 | 15,000 |
| TOTAL REVENUES | 950,932 | 1,028,700 | 997,700 | 1,000,700 |
| OPERATING EXPENSES | | | | |
| Tipping Fees | 190,472 | 228,260 | 228,260 | 226,400 |
| Contract Pickup | 355,311 | 360,600 | 360,600 | 372,500 |
| Wage and Fringe Benefits | 283,690 | 285,210 | 290,840 | 302,515 |
| Supplies and Services | 64,493 | 99,290 | 109,290 | 106,220 |
| Depreciation Expense | 23,229 | 30,000 | 30,000 | 30,000 |
| TOTAL EXPENSES | 917,195 | 1,003,360 | 1,018,990 | 1,037,635 |
| Net Income/(Loss) | 33,737 | 25,340 | (21,290) | (36,935) |
| Fund Equity/(Deficit), July 1 | 173,411 | 207,148 | 207,148 | 185,858 |
| Fund Equity/(Deficit), June 30 | <u>207,148</u> | <u>232,488</u> | <u>185,858</u> | <u>148,923</u> |

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**Town of Mansfield
Revenue Budget Summary**

| | Actual 09/10 | Approp. 10/11 | Adj App. 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 812 Solid Waste Disposal Enterprise | | | | | |
| 30510 Waste Disposal | | | | | |
| 402 Licenses and Permits | 900 | | | | |
| 409 Charge for Services | 938,070 | 986,700 | 986,700 | 980,700 | 985,700 |
| 411 Miscellaneous | 11,962 | 42,000 | 42,000 | 17,000 | 15,000 |
| Total | 950,932 | 1,028,700 | 1,028,700 | 997,700 | 1,000,700 |



**Town of Mansfield
Expenditure Budget Summary**

| | Actual 09/10 | Approp. 10/11 | Adj App. 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------------------------|-----------------|------------------|-------------------|--------------------|-------------------|
| 812 Solid Waste Disposal Enterprise | | | | | |
| 30510 Waste Disposal | | | | | |
| 517 Salaries and Wages | 212,100 | 211,140 | 211,140 | 216,770 | 226,330 |
| 520 Benefits | 70,000 | 71,400 | 71,400 | 71,400 | 73,500 |
| 522 Misc Benefits | 1,590 | 2,670 | 2,670 | 2,670 | 2,685 |
| 531 Prof & Tech Services | 11,608 | 11,000 | 11,000 | 11,000 | 11,000 |
| 532 Purch Property Services | 583,973 | 652,010 | 652,010 | 652,010 | 662,600 |
| 533 Repairs/Maintenance | 184 | 5,500 | 5,500 | 5,500 | 2,500 |
| 539 Other Purch Services | 7,303 | 19,000 | 19,000 | 19,000 | 18,040 |
| 543 Office Supplies | 4,026 | 4,040 | 4,040 | 4,040 | 4,280 |
| 545 Land/Rd Maint Supplies | 17 | 300 | 300 | 300 | 300 |
| 546 Energy | 967 | 1,000 | 1,000 | 1,000 | 1,500 |
| 547 Building Supplies | 2,032 | 1,700 | 1,700 | 1,700 | 1,100 |
| 548 Rolling Stock Supplies | | 3,000 | 3,000 | 3,000 | 3,000 |
| 549 Other Supplies | 166 | 600 | 600 | 600 | 800 |
| 563 Misc Expenses & Fees | 23,229 | 30,000 | 30,000 | 30,000 | 30,000 |
| Total 30510 Waste Disposal | 917,195 | 1,013,360 | 1,013,360 | 1,018,990 | 1,037,635 |

| | Actual 09/10 | Budget 10/11 | Estimated 10/11 | Proposed 11/12 |
|---|-----------------|-----------------|--------------------|-------------------|
| <u>EMPLOYEES</u> | | | | |
| Transfer Station Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant to the Collector | 0.50 | 0.50 | 0.50 | 0.50 |
| Accountant | 0.35 | 0.35 | 0.35 | 0.35 |
| Public Works Specialist | 0.33 | 0.33 | 0.33 | 0.33 |
| Recycling Agent | 1.00 | 1.00 | 1.00 | 1.00 |
| Transfer Station Attendant | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| | 4.18 | 4.18 | 4.18 | 4.18 |
| Waste Disposal | | | | |
| <u>Work Measurements</u> | | | | |
| Tons of Refuse to Incinerators | 2,830 | 3,100 | 3,000 | 3,100 |
| Tons of Bulky Waste Transferred | 400 | 550 | 450 | 475 |
| Tons Paper & Corrug Recycled | | | | |
| Tons Mixed Glass, Cans and Plastic Recycled | | | | |
| Tons Single Stream Recycled | 1,320 | 1,700 | 1,450 | 1,600 |
| Scrap Metal Salvaged (Tons) | 65 | 150 | 50 | 75 |
| Tons electronics recycled | 11 | 25 | 22 | 24 |

SEWER OPERATING ENTERPRISE – 811 FUND

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

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

FY 2010/11 Highlights

- Continued work with UConn to implement recommendations of the sewer and water systems Master Plan.
- Signed new agreement with the Town of Windham for Mansfield’s participation in the reconstruction of the Windham Water Pollution Control Facility, and Windham’s operation of the southerly Mansfield sewers by contract.
- Continued “Four Corners” sewer system design and began water source and pump station design studies.
- Reviewed billing system for UConn Water/Sewer Fund and implemented billed-to-actual adjustments for prior year.

FY 2011/12 Major Initiatives

- Explore water 4 Corners waters source options in detail and continue water and sewer system designs.
- Continue to develop financing plans for 4 Corners sewer and water systems.
- Administer first year of contract sewer maintenance for southerly Mansfield sewers.

TOWN OF MANSFIELD
UCONN WATER/SEWER ENTERPRISE FUND ESTIMATED BUDGETS

| | <u>2009/10</u> <u>Actual*</u> | <u>2010/11</u> <u>Proposed</u> |
|--|----------------------------------|-----------------------------------|
| OPERATING REVENUES: | | |
| Water/Sewer Charges | <u>52,642</u> ** | <u>103,043</u> *** |
| Total Operating Revenues* | 52,642 | 103,043 |
| OPERATING EXPENSES: | | |
| Water/Sewer Billings | 78,652 | 84,774 |
| Purchased Services & Supplies ⁽¹⁾ | 8,839 | 8,706 |
| Depreciation | <u>9,563</u> | <u>9,563</u> |
| Total Operating Expenses* | <u>97,054</u> | <u>103,043</u> |
| Operating Income/(Deficit) | (44,412) | |
| Retained Earnings, July 1 (restated) | <u>342,527</u> | <u>298,115</u> |
| Retained Earnings, June 30 | <u><u>\$298,115</u></u> | <u><u>\$298,115</u></u> |

⁽¹⁾Primarily electricity for sewer pumps

* Agrees with Exhibit C-2 of 2009/10 CAFR

** Reflects adjustment of \$(44,998) to account for prior year discrepancies

*** Reflects adjustment of \$(585) to account of 09/10 discrepancy

UCONN WATER/SEWER FUND
 COMPARISON OF PROPOSED WATER/SEWER BILLING
 BY CUSTOMER 10/11 VERSUS ACTUAL 09/10

| | 2009/10 | | 2010/11 | | Increase (Decrease) | % |
|--|--|-------------------|-----------------------------------|-------------------|------------------------|-------|
| | Prior Year Adjustment + Proposed Actual | 2009/10 Actual | Prior Year Adjustment Proposed | 2010/11 Actual | | |
| Wrights A - Sewer Only | \$ 2,865 | \$ 3,954 | \$ 84 | \$ 4,266 | \$ 228 | 5.8% |
| Wrights B - Sewer Only | (323) | 1,250 | (41) | 1,195 | (14) | -1.1% |
| Holinko - Sewer Only | (5,386) | 11,380 | (207) | 13,243 | 2,070 | 18.2% |
| Senior Center - Water and Sewer | (8,477) | 687 | 370 | 1,472 | 415 | 60.4% |
| Total Town of Mansfield | (11,321) | 17,271 | 206 | 20,176 | 2,699 | 15.6% |
| Wrights A - Water Only | 2,574 | 3,879 | 73 | 4,163 | 211 | 5.4% |
| Wrights B - Water Only | (400) | 1,310 | (35) | 1,264 | (11) | -0.8% |
| Holinko - Water Only | (5,508) | 11,440 | (182) | 13,234 | 1,976 | 17.3% |
| Total Mansfield Housing Authority | (3,334) | 16,629 | (144) | 18,661 | 2,176 | 13.1% |
| Mansfield Retirement Comm. (Juniper Hill) Water and Sewer | (7,765) | 23,650 | (1,128) | 21,111 | (1,411) | -6.0% |
| Mansfield Retirement Co-op (Glen Ridge) Water and Sewer | (7,699) | 14,570 | (266) | 14,446 | 142 | 1.0% |
| Center for Rehabilitation and Nursing Water and Sewer | (14,879) | 25,520 | 748 | 28,650 | 2,382 | 9.3% |
| | (\$44,998) | \$97,640 | (\$584) | \$103,044 | \$5,988 | 6.1% |

TOWN OF MANSFIELD
WILLIMANTIC SEWER ENTERPRISE FUND ESTIMATED BUDGET

| | <u>2009/10</u> <u>Actual*</u> | <u>2010/11</u> <u>Proposed</u> |
|--------------------------------------|----------------------------------|-----------------------------------|
| OPERATING REVENUES: | | |
| Sewer Charges | \$160,000 | \$160,000 |
| Other Revenues | <u>1,334</u> | |
| Total Operating Revenues* | <u>161,334</u> | <u>160,000</u> |
| | | |
| OPERATING EXPENSES: | | |
| Sewer Billings | 96,993 | 102,079 |
| Purchased Services & Supplies | 27,496 | 29,341 |
| Depreciation | <u>14,273</u> | <u>14,273</u> |
| Total Operating Expenses* | <u>138,762</u> | <u>145,693</u> |
| | | |
| Operating Income/(Deficit) | 22,572 | 14,307 |
| Retained Earnings, July 1 (restated) | <u>348,964</u> | <u>371,536</u> |
| Retained Earnings, June 30 | <u><u>\$371,536</u></u> | <u><u>\$385,843</u></u> |

* Agrees with Exhibit C-2 of 2009/10 CAFR

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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; and the Windham Regional Transit District.

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 2010/11 Highlights

- Continued to work with Milliman, Inc. for Town-Region 19-MBOE employee benefits consulting services.
- Continued to contract with the Eastern Highlands Health District (EHHD) to coordinate employee wellness program (“Be Well”) at the local level.
- Engaged in a number of site specific wellness programming at the Town-Region 19-MBOE such as a walking program, fitness programs, yoga, and healthy eating. Implemented a Wellness Rewards Program.
- Wellness Program recognized by the Business Council of Fairfield County Healthy Workplace Employer Recognition Program at the Platinum level.
- Conducted an employee wellness and benefits fair for Town-MBOE-Region 19 employees.
- Executed favorable renewal administrative services only (ASO) agreement with Anthem.
- Implemented new health insurance plan designs for Town, Eastern Highlands Health District, Mansfield Discovery Depot, Mansfield Downtown Partnership, Mansfield Housing Authority, Windham Regional Council of Governments, and Windham Regional Transit District employees.
- Experienced low growth in claims expenditures, helping to maintain the health insurance reserves to a healthy balance. FY 07/08 saw only a 2.9% growth in claims, FY 08/09 saw a 2.4% decrease in claims, and FY 09/10 saw a 0.6% increase, all of which are far below industry trends.
- Continued to update GASB 45 mandated actuarial study for other post employment benefits for the Town-Region 19-MBOE. This study is required to be updated every two years.
- Conducted audits for Health Insurance Fund (payment in lieu, active and retiree insurances).
- Provided informative communications to employees and retirees during the health insurance open enrollment process.

FY 2011/12 Major Initiatives

- Review and monitor enhancements to the employee wellness program.
- Continue to maintain the fund balance to an amount equivalent to 25 percent of expected claims.
- Continue to conduct audits for Health Insurance Fund (payment in lieu, active and retiree insurances).

TOWN OF MANSFIELD
HEALTH INSURANCE FUND
ESTIMATED REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FY 02/03 - 11/12

| | Actual 02/03 | Actual 03/04 | Actual 04/05 | Actual 05/06 | Actual 06/07 | Actual 07/08 | Actual 08/09 | Actual 09/10 | Estimated 10/11 | Proposed 11/12 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|
| REVENUES: | | | | | | | | | | |
| Premiums | \$3,423,310 | \$4,221,564 | \$4,965,057 | \$5,848,257 | \$5,769,722 | \$6,086,299 | \$7,314,261 | \$7,439,168 | \$7,579,150 | \$7,075,860 |
| Interest Income | 22,272 | 8,043 | 11,158 | 37,216 | 71,918 | 38,556 | 11,672 | 5,870 | 3,400 | 3,400 |
| Insurance Refunds | | | | | | | | | | |
| Transfers In - CNR Fund | | | 200,000 | | | | | | | |
| Total Revenues | 3,445,582 | 4,229,607 | 5,176,215 | 5,885,473 | 5,841,640 | 6,124,855 | 7,325,933 | 7,445,038 | 7,582,550 | 7,079,260 |
| EXPENDITURES: | | | | | | | | | | |
| Salaries and Benefits | 69,026 | 77,769 | 96,779 | 85,681 | 78,241 | 84,308 | 87,950 | 89,189 | 91,864 | 94,620 |
| Retention/Access Fees (Administrative) | 544,225 | 596,711 | 543,175 | 576,955 | 570,308 | 625,547 | 697,326 | 691,686 | 708,484 | 722,720 |
| Employee Wellness Program | | | 372 | 27,624 | 41,910 | 29,005 | 18,960 | 20,155 | 21,000 | 21,000 |
| Consultants | 20,000 | | | | 2,400 | 45,134 | 59,243 | 30,957 | 45,000 | 45,900 |
| LAN/WAN Expenditures | 10,000 | 10,000 | 10,000 | 10,000 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Medical Claims | 3,411,516 | 4,203,358 | 4,398,084 | 4,367,561 | 5,602,750 | 5,608,399 | 5,390,407 | 5,064,775 | 5,967,000 | 6,035,000 |
| Total Expenditures | 4,054,767 | 4,887,838 | 5,048,410 | 5,067,821 | 6,315,609 | 6,402,393 | 6,263,886 | 5,906,762 | 6,843,348 | 6,929,240 |
| Revenues Over/(Under) Expenditures | (609,185) | (658,231) | 127,805 | 817,652 | (473,969) | (277,538) | 1,062,047 | 1,538,276 | 739,202 | 150,020 |
| Fund Balance, July 1 | 1,428,013 | 818,828 | 160,597 | 288,402 | 1,106,054 | 632,085 | 354,547 | 1,416,594 | 2,954,870 | 3,694,072 |
| Fund Balance, June 30 (Res. for Future Claims) | \$818,828 | \$160,597 | \$288,402 | \$1,106,054 | \$632,085 | \$354,547 | \$1,416,594 | \$2,954,870 | \$3,694,072 | \$3,844,092 |

WORKERS'
COMPENSATION FUND

WORKERS' COMPENSATION INSURANCE - FUND 832

The Workers Compensation Insurance Fund is an internal service fund used to make payments towards the Town and Mansfield Board of Education workers compensation insurance. The Town, Mansfield Board of Education, Regional School District #19, and the Eastern Highlands Health District currently purchase its workers compensation insurance through the Connecticut Interlocal Risk Management Agency (CIRMA). By participating in this insurance pool, the goal is to control swings in premium costs.

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 expenses and claims.

FY 2010/11 Highlights

- Conducted quarterly safety and wellness committee meetings and safety site walk-throughs with Town and school personnel. Continued guest speaker series for committee meetings with topics focused on safety and/or wellness areas of interest.
- Piloted a seasonal safety publication, to be issued three times during the year.
- Completed OSHA 300 reports for Town-MBOE-Region.
- Assisted Mansfield Discovery Depot with obtaining its own stand alone workers compensation coverage through an insurance provider.
- Conducted quarterly meetings with CIRMA staff to review various matters related to workers compensation claims.

FY 2011/12 Major Initiatives

- Continue initiatives of employee safety and wellness committee, including periodic safety training and wellness programs, designed to promote workplace safety, improve employee wellness and reduce absences.
- Implement a centralized scheduling and tracking database for Town-wide safety training.
- Complete 2011 OSHA reports for Town-MBOE-Region by the end of January 2012.

WORKER'S COMPENSATION FUND
REVENUE AND EXPENDITURE STATEMENTS
FUND 832

| | 2009/10 ACTUAL | 2010/11 BUDGET | 2010/11 Estimated | 2011/12 BUDGET |
|----------------------------|-------------------|-------------------|----------------------|-------------------|
| REVENUES: | | | | |
| Daycare | \$ 4,000 | \$ 4,900 | \$ - | \$ - |
| Board of Education * | 118,988 | 112,450 | 118,950 | 123,500 |
| Town of Mansfield | 335,000 | 285,000 | 285,000 | 296,500 |
| TOTAL REVENUES | <u>457,988</u> | <u>402,350</u> | <u>403,950</u> | <u>420,000</u> |
| EXPENDITURES | | | | |
| Daycare | 4,300 | 4,900 | | |
| Board of Education * | 105,540 | 108,715 | 123,480 | 127,180 |
| Town of Mansfield | 283,367 | 305,350 | 296,456 | 305,350 |
| Back Safety Stretchers | | | 21,894 | |
| TOTAL EXPENDITURES | <u>393,207</u> | <u>418,965</u> | <u>441,830</u> | <u>432,530</u> |
| EXCESS/(DEFICIENCY) | 64,781 | (16,615) | (37,880) | (12,530) |
| FUND BALANCE, JULY1 | <u>24,533</u> | <u>89,314</u> | <u>89,314</u> | <u>51,434</u> |
| FUND BALANCE ENDING | <u>\$ 89,314</u> | <u>\$ 72,699</u> | <u>\$ 51,434</u> | <u>\$ 38,904</u> |

* Includes Cafeteria Fund

**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; Office of the Director of Information Technology; Local and Wide Area Networking (LAN/WAN) services; computer equipment and peripherals; Town school bus facility; voice communication services; postal processing center for Town and Mansfield School departments; and the provision of energy for Town and school departments. The three information service activities reflect the following highlights and initiatives:

FY 2010/11 Highlights

- Partnered with the Finance Department to implement interface changes to the ADMINS financial databases. The two Departments coordinated their efforts to ensure an effective process. The software migration of the financials, human resource, and budget modules were completed.
- Implemented the new Town of Mansfield website. The website was launched at the end of the previous fiscal year, but during this current fiscal year the Department built out the remaining sections to complete the website transition. The new website provides a professional and user-friendly interface that leverages current online technologies including content management, RSS feeds, and design templates.
- Redesigned the Parks and Recreation, Health District, and Downtown Partnership websites to better meet citizens' information needs by expanding the available information and ease of access.
- Completed the final migration of nearly all servers to virtual states in conformity with vSphere 4 standards. This reduces energy consumption, limits the purchasing of physical equipment, maximizes the efficiency of shared resources, and improves redundancy. Mansfield's efforts mirror the trend occurring world-wide as all organizations seek to reduce the use of physical servers in favor of virtual computing (sometimes referred to as "cloud computing").
- Integrated the Council Media Booth with the Internet to provide on-demand audio recordings of past Council Meetings. Citizens can listen to previous Council Meetings at anytime using any Internet accessible computer.
- Deployed the Limelight database at all of the schools to better information instruction and programming through the use of student assessment data. All teachers and administrators access the database.
- IT Director served as staff person to the Communications Advisory Committee.

FY 2011/12 Major Initiatives

- Support the use of technology to collect and store data to meet operational needs and inform decision making. A significant component will be using Windows databases to remove the older and limited alpha databases.
- Leverage technology to achieve cost savings and efficiencies. A key initiative will be to continue to reduce leased copper lines in favor of vlans on our existing in-place wide-area-network.
- Continue to provide information technology support to all departments including software and hardware troubleshooting and maintenance, new installations, direct support of users' questions and needs, and support for online communication with Mansfield's citizens.

MANAGEMENT SERVICES FUND - IT DEPT

| | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Proposed 11/12 |
|-------------------|-----------------|------------------|--------------------|-------------------|
| EMPLOYEE BENEFITS | 65,759 | 104,349 | 94,232 | 111,520 |

Information Technology
EMPLOYEES

| | | | | |
|---|------|------|------|------|
| Information Technology Manager | 1.00 | 1.00 | 0.00 | 0.00 |
| Information Specialist II (network admin level) | 1.00 | 2.00 | 2.00 | 2.00 |
| Information Specialist I | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | 3.00 | 4.00 | 3.00 | 3.00 |

Information Technology
WORK MEASUREMENTS

| | | | | |
|---|-----|-----|-----|-----|
| Information Technology Support Request Tickets* | 850 | 900 | 900 | 900 |
|---|-----|-----|-----|-----|

* Support Request Tickets are formal requests for assistance. These do not include all informal support needs or scheduled installations.

MANAGEMENT SERVICES FUND
ESTIMATED BALANCE SHEET
JUNE 30, 2011

| | June 30, 2010 | June 30, 2011 | June 30, 2012 |
|-------------------------------|---------------|---------------|---------------|
| <u>ASSETS</u> | | | |
| Current Assets: | | | |
| Cash and Cash Equivalents | \$ - | \$ 189,184 | \$ 214,271 |
| Due from General Fund | | | |
| Accounts Receivable | 45,745 | 78,142 | 78,142 |
| Inventory | 9,136 | 9,136 | 9,136 |
| Total Current Assets | 54,881 | 276,462 | 301,549 |
| Fixed Assets: | | | |
| Construction in Progress | | | |
| Land | 145,649 | 145,649 | 145,649 |
| Buildings | 226,679 | 226,679 | 226,679 |
| Office Equipment | 3,077,617 | 3,199,836 | 3,333,336 |
| Construction in Progress | | | |
| Accum. Depreciation | (1,919,654) | (2,140,712) | (2,361,770) |
| Net Fixed Assets | 1,530,291 | 1,431,452 | 1,343,894 |
| Total Assets | \$ 1,585,172 | \$ 1,707,914 | \$ 1,645,443 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 29,925 | | |
| Lease Purchase Payable | 217,736 | 139,596 | 61,454 |
| Due to the General Fund | 5,654 | | |
| Due to Internal Service Fund | 2,731 | | |
| Total Liabilities | 256,046 | 139,596 | 61,454 |
| Equity: | | | |
| Contributed Capital | 146,000 | 146,000 | 146,000 |
| Retained Earnings | 1,183,126 | 1,422,318 | 1,437,989 |
| Total Equity | 1,329,126 | 1,568,318 | 1,583,989 |
| Total Liabilities and Equity | \$ 1,585,172 | \$ 1,707,914 | \$ 1,645,443 |

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
ESTIMATED FOR THE PERIOD ENDED JUNE 30, 2011

| | TOTAL MANAGEMENT SERVICES FUND | | | |
|---|--------------------------------|--------------------------------|--|---------------------|
| | Budget 2010/11 | Estimated Actual 2010/11 | Variance Favorable (Unfavorable) | Proposed 2011/12 |
| REVENUES: | | | | |
| Mansfield Board of Education | \$ 103,150 | \$ 103,150 | \$ - | \$ 106,250 |
| Region 19 | 97,980 | 97,980 | | 100,920 |
| Town of Mansfield | 10,000 | 10,000 | | 10,300 |
| Communication Service Fees | 216,000 | 216,200 | 200 | 216,200 |
| Copier Service Fees | 226,240 | 227,247 | 1,007 | 227,250 |
| Energy Service Fees | 2,030,530 | 2,047,940 | 17,410 | 1,977,080 |
| Rent | 72,450 | 72,450 | | 74,624 |
| Rent - Telecom Tower | 110,000 | 125,380 | 15,380 | 115,000 |
| Sale of Supplies | 36,000 | 40,000 | 4,000 | 40,000 |
| CNR Fund | 150,000 | 150,000 | | 175,000 |
| Health Insurance Fund | 10,000 | 10,000 | | 10,000 |
| Solid Waste Fund | 10,000 | 10,000 | | 10,000 |
| Sewer Operating Fund | 3,000 | 3,000 | | 3,000 |
| Local Support | | | | |
| Postal Charges | 91,250 | 91,250 | | 93,250 |
| Universal Services Fund | 30,000 | 58,519 | 28,519 | 30,000 |
| | | | | |
| Total Revenues | 3,196,600 | 3,263,116 | 66,516 | 3,188,874 |
| EXPENDITURES: | | | | |
| Salaries & Benefits | 423,659 | 391,912 | 31,747 | 409,660 |
| Training | 8,550 | 8,650 | (100) | 8,650 |
| Repairs & Maintenance | 27,255 | 26,464 | 791 | 28,255 |
| Professional & Technical | 30,465 | 32,683 | (2,218) | 33,570 |
| System Support | 113,900 | 122,293 | (8,393) | 116,800 |
| Copier Maintenance Fees | 82,500 | 88,392 | (5,892) | 90,000 |
| Communications | 216,512 | 210,311 | 6,201 | 205,360 |
| Supplies and Software Licensing | 23,600 | 25,861 | (2,261) | 24,800 |
| Equipment | 165,500 | 149,219 | 16,281 | 158,000 |
| Postage | 92,000 | 80,000 | 12,000 | 85,000 |
| Energy | 1,734,000 | 1,734,120 | (120) | 1,870,370 |
| Equipment Rental/Cost of Sales | 50,200 | 55,180 | (4,980) | 55,180 |
| | | | | |
| Total Expenditures | 2,968,141 | 2,925,085 | 43,056 | 3,085,645 |
| Add: | | | | |
| Depreciation | 208,657 | 221,058 | (12,401) | 221,058 |
| Less: | | | | |
| Equipment Capitalized | (95,000) | (122,219) | 27,219 | (133,500) |
| | | | | |
| Operating Expenditures | 3,081,798 | 3,023,924 | 57,874 | 3,173,203 |
| | | | | |
| Net Income (Loss) | 114,802 | 239,192 | 124,390 | 15,671 |
| | | | | |
| Total Equity & Contributed Capital, July 1 | 1,214,324 | 1,329,126 | | 1,568,318 |
| | | | | |
| Total Equity & Contributed Capital, End of Period | \$ 1,329,126 | \$ 1,568,318 | \$ 124,390 | \$ 1,583,989 |

MANAGEMENT SERVICES FUND
ESTIMATED STATEMENT OF CASH FLOWS
JUNE 30, 2011

| | Actual June 30, 2010 | Estimated Jun. 30, 2011 | Estimated Jun. 30, 2012 |
|---|-------------------------|----------------------------|----------------------------|
| CASH FROM OPERATING ACTIVITIES: | | | |
| Operating income | \$ 145,680 | \$ 239,192 | \$ 15,671 |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | | | |
| Depreciation Expense | 212,608 | 221,058 | 221,058 |
| (Increase) decrease in: | | | |
| Other Receivables | (2,939) | (32,397) | - |
| Inventory | 22,053 | - | - |
| Increase (decrease) in: | | | |
| Accounts payable | (65,764) | (108,065) | (78,142) |
| Due to other funds | (187,189) | (8,385) | - |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | <u>124,449</u> | <u>311,403</u> | <u>158,587</u> |
| CASH FLOWS USED IN CAPITAL AND RELATED FINANCING ACTIVITIES: | | | |
| Disposal of fixed assets | 9,838 | | |
| Purchase of fixed assets | (134,287) | (122,219) | (133,500) |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | - | 189,184 | 25,087 |
| CASH AND CASH EQUIVALENTS - JULY 1 | <u>-</u> | <u>-</u> | <u>189,184</u> |
| CASH AND CASH EQUIVALENTS - End of Period | <u>\$ -</u> | <u>\$ 189,184</u> | <u>\$ 214,271</u> |

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**LONG-TERM
INVESTMENT POOL**

Funds included in the Long-Term Investment Pool:

CEMETERY FUND

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

SCHOOL TRUST FUND

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

MEDICAL PENSION TRUST FUND

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

COMPENSATED ABSENCES FUND

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

**Town of Mansfield
Investment Pool
As of December 31, 2010**

| | Equity Percentage | Equity In Investments | Equity In Cash Equiv. | Total Equity |
|----------------------------------|----------------------|--------------------------|--------------------------|-----------------|
| Cemetery Fund | 65.050% | 392,620.62 | 7,449.95 | 400,070.57 |
| School Non-Expendable Trust Fund | 0.092% | 555.28 | 10.54 | 565.82 |
| Compensated Absences Fund | 34.858% | 210,391.54 | 3,992.16 | 214,383.70 |
| Total Equity by Fund | 100.000% | 603,567.44 | 11,452.65 | 615,020.09 |

| <u>Investments</u> | <u>Market Value</u> |
|---|-------------------------|
| <u>Stock Funds:</u> | |
| Fidelity - Select Utilities Growth | 45,187.79 |
| Bank of America - Colombia Lg Cap Index | 13,689.90 |
| Bank of America - Columbia Multi-Adv Intl | 4,877.71 |
| Bank of America - Columbia Mid Cap Index | 2,000.15 |
| Bank of America - Columbia Small Cap Index | 1,551.13 |
| Sub-Total Stock Funds | 67,306.68 |
| <u>Bond Funds:</u> | |
| Wells Fargo Advantage Funds-Corp Bond Inv | 62,386.22 |
| T. Rowe Price - U. S. Treasury Long-Term | 65,011.38 |
| People's Securities, Inc. - U.S. Treasury Notes | 66,855.98 |
| Bank of America-Columbia High Income Fund | 2,000.80 |
| Bank of America-Columbia Bond Fund | 16,913.48 |
| Vanguard - GNMA Fund | 321,385.80 |
| Sub-Total Bond Funds | 534,553.66 |
| <u>Public Real Estate Investment Trust</u> | |
| Columbia Real Estate Equity Fund | 1,707.10 |
| <u>Cash Equivalents:</u> | |
| Columbia Money Market Fund - Trust | 11,452.65 |
| Total Investments | 615,020.09 |

| <u>Allocation</u> | <u>Amount</u> | <u>Percentage</u> |
|-------------------------------------|---------------|-------------------|
| Stocks | 67,306.68 | 10.94% |
| Bonds | 534,553.66 | 86.92% |
| Public Real Estate Investment Trust | 1,707.10 | 0.28% |
| Cash Equivalents | 11,452.65 | 1.86% |
| Total Investments | 615,020.09 | 100.00% |

NON-EXPENDABLE TRUST FUND - CEMETERY - 612
REVENUE AND EXPENDITURE STATEMENTS

| | 2009/10 Actual | | | | 2010/11 Estimate | | | | 2011/12 Proposed Budget | | | |
|--|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------------|--------------------|-------------------|-------------------|
| | Activity 18150 | Activity 18160 | Activity 18165 | Total | Activity 18150 | Activity 18160 | Activity 18165 | Total | Activity 18150 | Activity 18160 | Activity 18165 | Total |
| | Mansfield Cem. | Other Cem. | Riverside | Cemeteries | Mansfield Cem. | Other Cem. | Riverside | Cemeteries | Mansfield Cem. | Other Cem. | Riverside | Cemeteries |
| REVENUES: | | | | | | | | | | | | |
| Sales of Plots | \$ 3,300 | \$ 3,000 | | \$ 6,300 | \$ 3,600 | \$ 1,200 | | \$ 4,800 | \$ 3,000 | \$ 1,200 | | \$ 4,200 |
| Interest/Dividend Income | 15,978 | | | 15,978 | 16,220 | | | 16,220 | 16,460 | | | 16,460 |
| Increase(Decrease) in Market Value Contributions | 14,657 | | | 14,657 | 14,880 | | | 14,880 | 15,100 | | | 15,100 |
| | | | 12,232 | 12,232 | | | | | | | | |
| Total Revenues | 33,935 | 3,000 | 12,232 | 49,167 | 34,700 | 1,200 | 0 | 35,900 | 34,560 | 1,200 | 0 | 35,760 |
| EXPENDITURES: | | | | | | | | | | | | |
| Salaries - Part-Time | | 2,500 | | 2,500 | | 2,500 | | 2,500 | | 2,500 | | 2,500 |
| Cemetery Maintenance | 1,730 | 8,074 | | 9,804 | 12,480 | 8,000 | | 20,480 | 6,000 | 8,000 | | 14,000 |
| Outdoor Maintenance (Mowing) | 8,800 | 13,408 | | 22,208 | 9,000 | 15,700 | | 24,700 | 9,000 | 16,000 | | 25,000 |
| Truck/Equipment | 33,264 | | | 33,264 | 0 | | | 0 | | | | 0 |
| Total Expenditures | 43,794 | 23,982 | 0 | 67,776 | 21,480 | 26,200 | 0 | 47,680 | 15,000 | 26,500 | 0 | 41,500 |
| TRANSFER OUT: | | | | | | | | | | | | |
| Total Expenditures & Transfers Out | 43,794 | 23,982 | 0 | 67,776 | 21,480 | 26,200 | 0 | 47,680 | 15,000 | 26,500 | 0 | 41,500 |
| NET INCOME/(LOSS) | (9,859) | (20,982) | 12,232 | (18,609) | 13,220 | (25,000) | 0 | (11,780) | 19,560 | (25,300) | 0 | (5,740) |
| FUND BALANCE, JULY 1 | | | | 350,363 | | | | 331,754 | | | | 319,974 |
| FUND BALANCE, JUNE 30 | \$ (9,859) | \$ (20,982) | \$ 12,232 | \$ 331,754 | \$ 13,220 | \$ (25,000) | \$ - | \$ 319,974 | \$ 19,560 | \$ (25,300) | \$ - | \$ 314,234 |
| DETAILS OF FUND BALANCE: | | | | | | | | | | | | |
| Reserved for Non-expendable | | | | \$ 1,200 | | | | \$ 1,200 | | | | \$ 1,200 |
| Reserved for Perpetual Care | | | | 330,554 | | | | 318,774 | | | | 313,034 |
| Unreserved, undesignated | | | | | | | | | | | | |
| Total Fund Balance | | | | \$ 331,754 | | | | \$ 319,974 | | | | \$ 314,234 |

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HEALTH DISTRICT

EASTERN HIGHLANDS HEALTH DISTRICT - 41200

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

FY 2010/11 Highlights

- Received \$146,000 in grant funds for Public Health Emergency Preparedness and Response.

FY 2011/12 Major Initiatives

- Proposed a Fiscal Year 2011/2012 operating budget of \$717,200, a reduction of .3% from the previous fiscal year.
- The proposed Fiscal Year 2011/2012 member town contribution rate remains unchanged at \$4.51 capita.

CHANGES IN FUND BALANCE

Roll Forward FY 2011/12

| | Actual 03/04 | Actual 04/05 | Actual 05/06 | Actual 06/07 | Actual 07/08 | Actual 08/09 | Actual 09/10 | Adopted 10/11 | Estimated 10/11 | Adopted 11/12 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|--------------------|------------------|
| Revenues: | | | | | | | | | | |
| Member Town Contributions | \$214,258 | \$260,254 | \$328,111 | \$322,676 | \$343,771 | \$362,702 | \$361,792 | \$360,850 | 360,850 | 365,530 |
| State Grant-in-Aid | 96,264 | 132,340 | 132,347 | 136,574 | 172,905 | 171,858 | 148,333 | 148,020 | 148,020 | 149,950 |
| Services Fees | 140,766 | 230,258 | 243,722 | 229,848 | 198,836 | 189,211 | 200,588 | 200,260 | 199,380 | 197,350 |
| Other State Grants | 109,188 | 145,006 | | | | | | | | |
| Preventive Health Grant | 11,031 | | | | | | | | | |
| Transfer In | | | | | | | | 10,160 | - | 4,370 |
| Total Revenues | 571,507 | 767,858 | 704,180 | 689,098 | 715,511 | 723,771 | 710,713 | 719,290 | 708,250 | 717,200 |
| Expenditures: | | | | | | | | | | |
| Salaries & Benefits | 416,969 | 459,405 | 553,381 | 592,999 | 641,582 | 647,879 | 591,818 | 640,510 | 630,880 | 636,750 |
| Insurance | 8,851 | 9,048 | 9,048 | 13,788 | 14,201 | 14,025 | 14,456 | 15,650 | 15,650 | 15,650 |
| Professional & Technical Services | 118,231 | 121,294 | 30,419 | 49,035 | 16,082 | 9,750 | 14,352 | 15,450 | 12,250 | 15,700 |
| Other Purchased Services & Supplies | 34,419 | 33,794 | 25,587 | 19,110 | 33,698 | 30,798 | 31,813 | 42,220 | 38,320 | 44,650 |
| Equipment | 690 | 10,658 | 4,210 | 2,028 | 1,339 | 1,002 | 1,165 | 2,460 | 3,400 | 1,450 |
| Total Expenditures | 579,160 | 634,199 | 622,645 | 676,960 | 706,902 | 703,454 | 653,604 | 716,290 | 700,500 | 714,200 |
| Other Financing Uses: | | | | | | | | | | |
| Operating Transfers Out | 5,000 | 10,000 | 2,500 | 34,000 | 70,000 | | 3,000 | 3,000 | 3,000 | 3,000 |
| Total Expenditures and Operating Transfers Out | 584,160 | 644,199 | 625,145 | 710,960 | 776,902 | 703,454 | 656,604 | 719,290 | 703,500 | 717,200 |
| Excess/(Deficiency) of Revenues over Expenditures | (12,653) | 123,659 | 79,035 | (21,862) | (61,391) | 20,317 | 54,109 | - | 4,750 | - |
| Fund Balance, July 1 | 103,915 | \$91,262 | \$214,921 | \$293,956 | \$272,094 | \$210,703 | \$231,171 | \$231,171 | \$231,171 | 235,921 |
| Fund Balance, June 30 | \$91,262 | \$214,921 | \$293,956 | \$272,094 | \$210,703 | \$231,171 | \$285,280 | \$231,171 | \$235,921 | 235,921 |

**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 members who pay annual dues and an Executive Director and Special Projects Coordinator who staff the organization.

FY 2010/11 Highlights

- Received \$4.9 million Federal Transit Administration competitive grant for intermodal center and Village Street and third Small Town Economic Assistance Program (STEAP) Grant for \$200,000 for professional parking consultant and infrastructure for Phase 1A of Storrs Center, to bring to a total of \$23 million in federal and state resources for Storrs Center.
- Storrs Center master developer LeylandAlliance entered into an agreement with Education Realty Trust to develop the first two phases of Storrs Center. The estimated total development cost of these two phases is \$60 million.
- Worked with the Town and BL Companies on the design of improvements to Storrs Road.
- Worked with the Town to develop and release a Request for Qualifications for design of the parking garage; Desman Associates contracted to conduct design and began work in December 2010.
- Worked with the Town to develop a Request for Qualifications for design of the intermodal center.
- Worked with master developer LeylandAlliance to solicit businesses for Storrs Center. 12 letters of intent to be part of the first phase of Storrs Center were signed as of December 30, 2010.
- Worked with the Town of Mansfield's Parking Steering Committee to initiate comprehensive parking management plan for Storrs Center.
- Received Connecticut Main Street Center 2010 Award of Excellence in the "Special Event" category for the *Festival on the Green*.
- At the request of the owners of the Vanilla Bean Cafe and 85 Main restaurants, prepared and initiated a survey to determine dining preferences, hours of operation, and entertainment possibilities for their new restaurant ("Dog Lane Café") in Storrs Center. Over 500 respondents completed the survey.
- With Joshua's Trust, led second walk of Storrs Center as part of annual CT Trails Day in June.
- Organized 2nd annual "Celebrate Mansfield Weekend" which included the 7th Annual *Festival on the Green*.
- Held 4th annual Winter Fun Day in partnership with the Town of Mansfield and the Mansfield Community Center.
- Assisted Town Manager's Office with the 5th Annual Tour de Mansfield: Village to Village Bike Tour.
- Worked with the Town to develop Town-wide economic and community development initiatives.
- Continued public outreach to the community through meetings, presentations, and media including print, website, radio, and TV, about plans to revitalize downtown Mansfield. In 2010, added Mansfield Downtown Partnership Facebook page to promote the Partnership and Storrs Center.

FY 2011/12 Major Initiatives

- Complete design and construction for streetscape improvements along Storrs Road/Route 195.
- Finalize plans for first phase of project and begin construction of infrastructure and buildings in Phases 1A and 1B of Storrs Center.
- Complete design and begin construction of parking garage and intermodal center.
- Monitor solicitation of commercial businesses by master developer LeylandAlliance; assist with marketing strategies.
- Assist Education Realty Trust with comprehensive housing marketing initiatives.
- Complete parking management plan for Storrs Center including wayfinding signage program.
- Hold focus group as next step in soliciting input for new Dog Lane Café restaurant in Storrs Center.
- Hold 3rd Annual "Celebrate Mansfield Weekend" highlighted by the 8th Annual *Festival on the Green* in September 2011.
- Working with the Town of Mansfield, hold 5th Annual Winter Fun Day in February 2011 and the 6th Annual Bike Tour in summer 2011.
- Continue to work with the Town to develop economic and community development initiatives.
- Pursue local, state, federal, and private grant opportunities for planning and construction at Storrs Center and for projects and events.
- Continue outreach through publications, electronic mail, speaking engagements, involvement on Town of Mansfield, University of Connecticut, and other organizational committees.

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

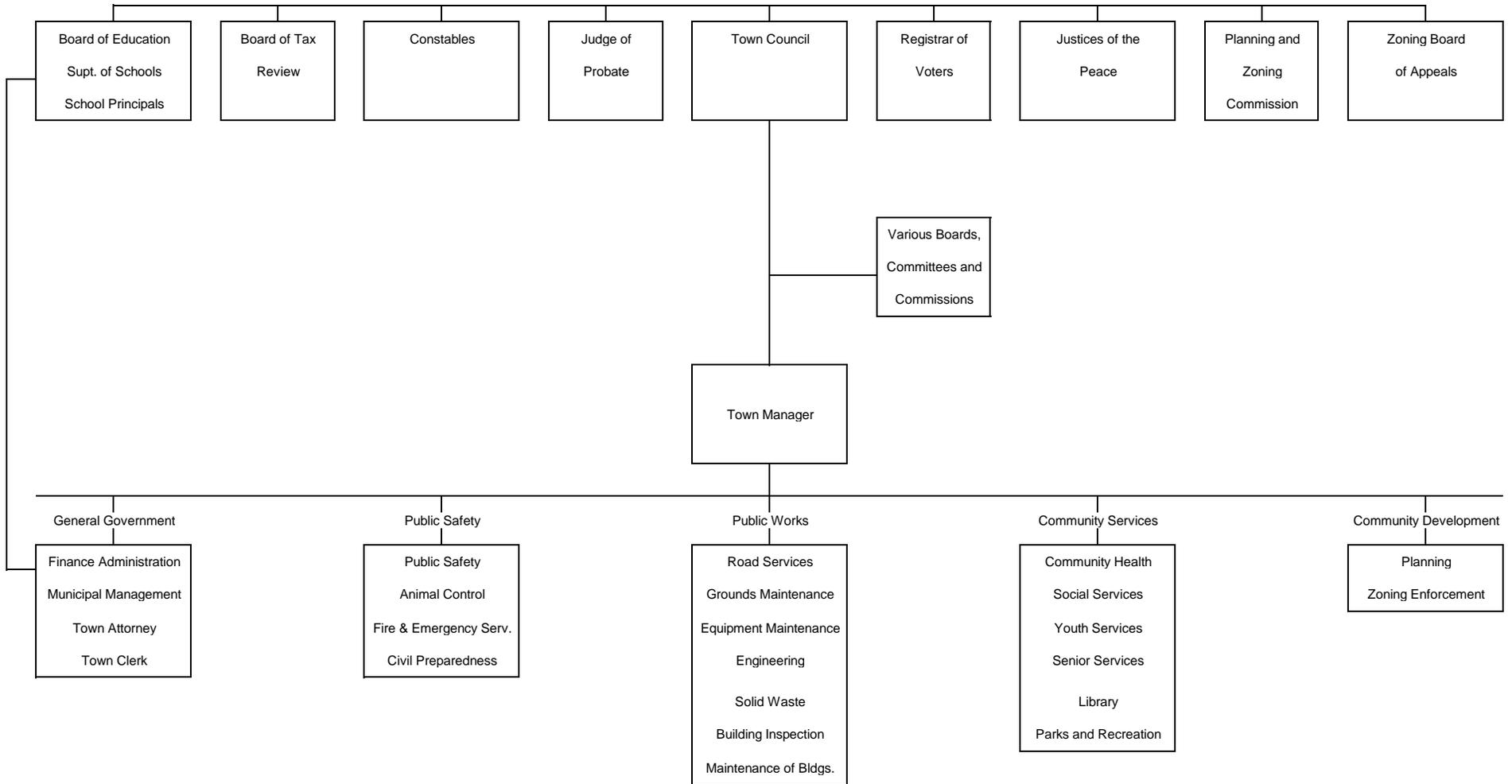
| | Actual 2001/02 | Actual 2002/03 | Actual 2003/04 | Actual 2004/05 | Actual 2005/06 | Actual 2006/07 | Actual 2007/08 | Actual 2008/09 | Actual 2009/10 | Amended 2010/11 | Estimated 2010/11 | Proposed 2011/12 |
|-------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|------------------------------|-----------------------------|
| Revenues: | | | | | | | | | | | | |
| Intergovernmental: | | | | | | | | | | | | |
| Mansfield General Fund/CNR | \$ 20,000 | \$ 30,000 | \$ 41,500 | \$ 50,000 | \$ 62,000 | \$ 62,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| Uconn | 32,500 | 45,000 | 46,500 | 60,000 | 62,000 | 62,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| Mansfield Capital Projects * | | | | | 60,000 | | | | | | | |
| Leyland Share - Relocation | | | | | | | 30,210 | | | | | |
| Membership Fees | | 10,040 | 13,085 | 17,355 | 20,282 | 19,215 | 21,820 | 22,630 | 20,199 | 18,000 | 18,000 | 15,000 |
| Local Support | | | 1,500 | 1,500 | | | | | | | | |
| State Support | | | | | 4,993 | | | | | | | |
| Contributions/Other | | | | 200 | 2,165 | (165) | | (190) | 240 | | | |
| Total Revenues | 52,500 | 85,040 | 102,585 | 129,055 | 211,440 | 143,050 | 302,030 | 272,440 | 270,439 | 268,000 | 268,000 | 265,000 |
| Operating Expenditures: | | | | | | | | | | | | |
| Salaries and Benefits | 15,531 | 71,378 | 73,007 | 83,974 | 92,800 | 107,140 | 121,544 | 133,679 | 135,713 | 157,470 | 145,570 | 162,270 |
| Professional & Technical | 9,519 | 7,386 | 5,406 | 8,397 | 63,068 | 44,967 | 31,817 | 27,202 | 28,893 | 100,700 | 80,700 | 100,600 |
| Relocation Costs | | | | | | 20,000 | 40,420 | | | | | |
| Office Rental | 3,600 | 11,000 | 11,800 | 13,181 | 13,775 | 16,451 | 17,565 | 17,584 | 15,918 | 16,170 | 16,170 | 16,720 |
| Insurance | | 1,650 | 1,760 | 1,764 | 1,772 | 1,702 | 1,704 | 1,713 | 1,724 | 1,750 | 1,750 | 1,750 |
| Purchased Services | | 8,029 | 5,005 | 6,092 | 9,065 | 7,092 | 7,003 | 8,157 | 6,667 | 7,100 | 7,100 | 7,100 |
| Supplies & Services | 3,980 | 4,704 | 2,837 | 2,463 | 4,075 | 2,055 | 2,733 | 2,783 | 3,257 | 2,900 | 2,900 | 2,900 |
| Contingency | | | | | | | | | - | 25,000 | 25,000 | 25,000 |
| Total Operating Expenditures | 32,630 | 104,147 | 99,815 | 115,871 | 184,555 | 199,407 | 222,786 | 191,118 | 192,172 | 311,090 | 279,190 | 316,340 |
| Operating Income/(Loss) | 19,870 | (19,107) | 2,770 | 13,184 | 26,885 | (56,357) | 79,244 | 81,322 | 78,267 | (43,090) | (11,190) | (51,340) |
| Fund Balance, July 1 | 31,570 | 51,440 | 32,333 | 35,103 | 48,287 | 75,172 | 18,815 | 98,059 | 179,381 | 257,648 | 257,648 | \$ 246,458 |
| Fund Balance, End of Period | \$ 51,440 | \$ 32,333 | \$ 35,103 | \$ 48,287 | \$ 75,172 | \$ 18,815 | \$ 98,059 | \$ 179,381 | \$ 257,648 | \$ 214,558 | \$ 246,458 | \$ 195,118 |

| | Actual 2001/02 | Actual 2002/03 | Actual 2003/04 | Actual 2004/05 | Actual 2005/06 | Actual 2006/07 | Actual 2007/08 | Actual 2008/09 | Budget 2009/10 | Budget 2010/11 | Budget 2011/12 |
|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Contribution Recap: | | | | | | | | | | | |
| Mansfield | \$ 20,000 | \$ 30,000 | \$ 41,500 | \$ 50,000 | \$ 62,000 | \$ 62,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 |
| Mansfield Capital Projects | | | | | 60,000 | | | | | | |
| UCONN | 32,500 | 45,000 | 46,500 | 60,000 | 62,000 | 62,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| Total Contributions | \$ 52,500 | \$ 75,000 | \$ 88,000 | \$ 110,000 | \$ 184,000 | \$ 124,000 | \$ 250,000 |

SUPPLEMENTARY DATA

ORGANIZATIONAL CHART

Electors

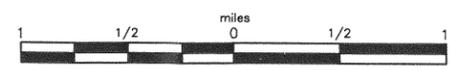




| | | |
|-------------------------------|------------------------|---------------------------------------|
| Adeline Place.....E6 | Kaya Lane.....G4 | PRIVATE AND UNIVERSITY ROADS |
| Anton Road.....A1 | Knowlton Road.....E-F1 | Valley Mobile Home Park (A1-2): |
| Atwoodville Lane.....F-4 | Laurel Lane.....G2 | Barlow Drive |
| Atwoodville Lane.....F-4 | Ladgewood Drive.....C3 | Circle Drive |
| Bail Hill Road.....F-4 | Little Lane.....D-4 | Fern Drive |
| Bassetts Bridge Road.....F-5 | Longview Drive.....E4 | Marybell Drive |
| Baxter Road.....A1-B2 | Lorraine Circle.....E2 | Sharon Drive |
| Beacon Hill Drive.....C3 | Lorraine Drive.....E2 | Rolling Hills (Jensen's) (B2): |
| South Bedlam Road.....G5 | Lorraine Drive.....E2 | Grandview Circle |
| Beech Mountain Circle.....E-6 | Lorraine Drive.....E2 | Hill Pond Drive |
| Beech Mountain Road.....E-6 | Lorraine Drive.....E2 | Maple Wood Road |
| Beechwood Drive.....E4 | Lorraine Drive.....E2 | Old Wood Road |
| Birch Road.....B2 | Lorraine Drive.....E2 | Ridge Circle |
| Birchwood Heights Road.....C3 | Lorraine Drive.....E2 | Valley View Drive |
| Blake Lane.....D4 | Lorraine Drive.....E2 | University of Connecticut (C3): |
| Bone Mill Road.....B2-3 | Lorraine Drive.....E2 | Agronomy Road D3 |
| Boulder Lane.....E-6 | Lorraine Drive.....E2 | Alumni Drive |
| Bousa Road.....E3 | Lorraine Drive.....E2 | Auditorium Road |
| Briarcliff Road.....C7 | Lorraine Drive.....E2 | Bolton Road |
| Britany Drive.....E6 | Lorraine Drive.....E2 | Brookside Road |
| Brookside Lane.....C3 | Lorraine Drive.....E2 | Fairfield Road |
| Browns Road.....C-5 | Lorraine Drive.....E2 | Gilbert Road |
| Buckingham Road.....D7 | Lorraine Drive.....E2 | Glenbrook Road |
| Bundy Lane.....D2 | Lorraine Drive.....E2 | Hillside Road |
| Candidate Lane.....C1-2 | Lorraine Drive.....E2 | Hollister Road |
| Carleton Road.....D4 | Lorraine Drive.....E2 | King Hill Road |
| Carriage House Drive.....B2 | Lorraine Drive.....E2 | Mansfield Road |
| Cedar Swamp Road.....B1-2 | Lorraine Drive.....E2 | Maple Lane |
| Cemetery Road.....F5 | Lorraine Drive.....E2 | North Hillside Road |
| Centre Street.....E2-4 | Lorraine Drive.....E2 | Oak Lane |
| Chaffeeville Road.....E2-4 | Lorraine Drive.....E2 | Post Office Road |
| Charles Lane.....E2 | Lorraine Drive.....E2 | Stadium Road |
| Chatham Drive.....C5 | Lorraine Drive.....E2 | Whitney Road |
| Cheney Drive.....C3 | Lorraine Drive.....E2 | Weaver Road B2 |
| Cider Mill Road.....C6 | Lorraine Drive.....E2 | Freedom Greene (E6): |
| Circle Drive.....E6-7 | Lorraine Drive.....E2 | Charter Oak Square |
| Clark Street.....F5 | Lorraine Drive.....E2 | Constitution Square |
| Clearview Drive.....F6 | Lorraine Drive.....E2 | Federal Square |
| Clover Hill Road.....E-4 | Lorraine Drive.....E2 | Fort Griswold Lane |
| Clubhouse Circle.....B2 | Lorraine Drive.....E2 | Heritage Square |
| Codfish Falls Road.....D1-E2 | Lorraine Drive.....E2 | Independence Drive |
| Conanville Road.....E6-7 | Lorraine Drive.....E2 | Labanon Square |
| Coventry Road.....C-5 | Lorraine Drive.....E2 | Liberty Drive |
| Crane Hill Road.....D-5 | Lorraine Drive.....E2 | Nutmeg Court |
| Crest Road.....F5 | Lorraine Drive.....E2 | Patriots Square |
| Daleville Road.....C1 | Lorraine Drive.....E2 | Samuel Lane |
| Davis Road.....D4 | Lorraine Drive.....E2 | Celeron Square (B2): |
| Deerfield Lane.....D5 | Lorraine Drive.....E2 | Coogan Crescent |
| Depot Road.....A3 | Lorraine Drive.....E2 | Marie Peters Place |
| Derek Drive.....C5 | Lorraine Drive.....E2 | Sharon Place |
| Dodd Road.....E5 | Lorraine Drive.....E2 | Stallman Drive |
| Dog Lane.....D2-3 | Lorraine Drive.....E2 | Wetzel Way |
| Dunham Pond Road.....C3-4 | Lorraine Drive.....E2 | Other Private Roads: |
| Dunham Pond Road East.....C4 | Lorraine Drive.....E2 | Beebe Lane.....D3 |
| East Road.....D-E3 | Lorraine Drive.....E2 | Cornell Road.....B1 |
| Eastwood Road.....C-D3 | Lorraine Drive.....E2 | Crystal Lane.....A2 |
| Echo Road.....F5 | Lorraine Drive.....E2 | Dartmouth Road.....B1 |
| Edgewood Extension.....F5 | Lorraine Drive.....E2 | Eagle Court.....B4 |
| Edgewood Lane.....F5 | Lorraine Drive.....E2 | So Eagleville Rd (Rte 275).....B4-D3 |
| Elizabeth Road.....C3-4 | Lorraine Drive.....E2 | So Frontage Road.....E7 |
| Ellis Road.....D1 | Lorraine Drive.....E2 | Southwood Road.....B3 |
| Farmland Road.....D1 | Lorraine Drive.....E2 | Spring Hill Road.....D4 |
| Farral Road.....D2-3 | Lorraine Drive.....E2 | Stafford Road (Rte 32).....A1-D7 |
| Fellen Road.....D4 | Lorraine Drive.....E2 | Storrs Road (Rte 195).....A1-E7 |
| Fern Road.....C5 | Lorraine Drive.....E2 | Storrs Heights Road.....D3 |
| Fieldstone Drive.....D4 | Lorraine Drive.....E2 | Summit Road.....E1-2 |
| Floarty Road.....D3 | Lorraine Drive.....E2 | Summer Drive.....C1 |
| Forest Road.....A-B2 | Lorraine Drive.....E2 | Thomas Drive.....C1 |
| Greenfield Lane.....E6-7 | Lorraine Drive.....E2 | Thompson Road.....B3 |
| Gurleyville Road.....F2 | Lorraine Drive.....E2 | Thornbush Extension.....C7 |
| Hanks Hill Road.....C3 | Lorraine Drive.....E2 | Thornbush Road.....C7 |
| Hawthorne Lane.....F5 | Lorraine Drive.....E2 | Timber Drive.....B1 |
| Hickory Lane.....G4 | Lorraine Drive.....E2 | Westgate Lane.....B2 |
| Higgins Hwy (Rte 31).....C6 | Lorraine Drive.....E2 | Westwood Road.....C3 |
| Highland Road.....C-6 | Lorraine Drive.....E2 | White Oak Road.....C4 |
| Highland Road West.....C7 | Lorraine Drive.....E2 | Wildwood Road.....E2-3 |
| Hillcrest Drive.....E3 | Lorraine Drive.....E2 | Wilmington Hill Road (Rte 320).....C1 |
| Hillside Circle.....C3 | Lorraine Drive.....E2 | Willowbrook Road.....D2 |
| Hillyside Road.....B-C3 | Lorraine Drive.....E2 | Windswept Lane.....D3 |
| Holly Drive.....D2 | Lorraine Drive.....E2 | Woodland Road.....E1-F3 |
| Homestead Drive.....A1 | Lorraine Drive.....E2 | Woodmont Drive.....C6 |
| Hunters Run.....D5 | Lorraine Drive.....E2 | Woods Road.....D7 |
| Hunting Heights Drive.....B2 | Lorraine Drive.....E2 | Woods Road Ext.....D6 |
| Hunting Lodge Road.....B2-C3 | Lorraine Drive.....E2 | Wormwood Hill Road.....F1-4 |
| Jackson Lane.....C5 | Lorraine Drive.....E2 | |
| Jacobs Hill Road.....E6 | Lorraine Drive.....E2 | |
| Jonathan Lane.....D4 | Lorraine Drive.....E2 | |
| Jude Lane.....C5 | Lorraine Drive.....E2 | |
| Juniper Lane.....C3 | Lorraine Drive.....E2 | |

LEGEND

- STATE OR FEDERAL HIGHWAYS
- IMPROVED LOCAL ROADS
- UNIMPROVED LOCAL ROADS
- PRIVATE ROADS
- ABANDONED OR DISCONTINUED ROADS



| REVISIONS |
|-----------|
| |
| |
| |
| |



**TOWN OF MANSFIELD
ROAD MAP**

DATE: JULY 2008

SCALE: 1"=2000'

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AREAS OF RESPONSIBILITY WITHIN TOWN DEPARTMENTS

TOWN MANAGEMENT

GENERAL GOVERNMENT

MUNICIPAL MGMT.

Capital Projects
Mnsfld. Discovery Depot
Information Technology

FINANCE ADMIN.

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

COMMUNITY SERVICES

HUMAN SERVICES

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

PARKS & REC. ADMIN.

Parks & Recreation Program Fund
Adult Education Program

BASIS OF BUDGETING AND ACCOUNTING BY FUND TYPE

The term “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 by source, other than property taxes collected, in the last completed fiscal year, estimates for the current year and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
 - (e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
 - (f) And such other information as will assist the Town Council and the voting residents of Mansfield in deciding on an annual appropriation and a capital improvement program.
4. During the budget adoption process, the Town Council shall hold at least two Town Budget Information Meetings. At least 10 days prior to each meeting, the Town Council shall widely distribute budget information and notices of the meetings. The Town Council shall adopt a proposed budget, including a recommended appropriation act, by May 1.

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

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

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

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.

2011/12 Budget Guidelines

We are again expecting decreases in state and other non-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 workload measurements.

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

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

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 report of the Town's infrastructure.

Community Services:

Mission: To plan and assist in the development and maintenance of harmonious personal relationships between residents and groups and to improve and enrich the lives of our citizens through activities, programs and facilities designated to foster creativity, 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 Public Schools
Board of Education Goals – 2010-2011**

- I) Help every student to be a confident and successful learner.
 - a) Engage and motivate every student.
 - b) Improve, as appropriate, the reading, writing, and mathematics skills of every student.
 - c) Ensure student safety, health, and well-being.
 - d) Preserve and support the full breadth of the District's program.
 - e) Encourage the civic engagement of students when possible.

- II) Attract, hire, and retain qualified and motivated professional staff.
 - a) Facilitate and encourage a positive, professional learning community.
 - b) Recognize teacher and staff effort and success regularly.
 - c) Foster a climate of respect at all levels.

- III) Monitor and regularly assess the District's status and requirements with respect to the quality of facilities, sufficiency of space, level of security, adequacy of maintenance, and reliability of student transportation.
 - Stay involved in all aspects of any School Building Project decisions.
 - Keep the public informed and involved.

- IV) Continue to improve the effectiveness of the Board of Education.
 - a) Continue to invest time and effort in Board members' learning and development.
 - b) Celebrate and acknowledge student achievements at Board meetings and other venues.
 - c) Foster and encourage communication between the Board and the communities it serves.
 - d) Involve and engage a wide variety of parents/guardians in the education of their children.
 - e) Collaborate with community members and organizations that support the District's students.

- V) Reduce energy consumption and minimize the District's environmental impact.
 - a) Pursue practices and develop policies that reduce energy consumption and district costs.
 - b) Incorporate curricula that investigate energy use and environmental issues.

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 half of one percent (.5%) of the proposed Town budget. The Town's budget will be amended at the time such contingency funds are committed. The contingency account will be separate from the carryover fund balance.

FUND BALANCE GOALS

- 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 five percent (5) of the general fund operating budget and shall be separate from the contingency account.
- It is the Council's policy that the practice of using fund balance as a source of financing for future year operating budgets has inherently destabilizing impact upon the operating budget. Therefore, fund balance in excess of the five (5) percent goal will be transferred to the CNR Fund and used for one-time expenditures.

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 3.0% annual increase beginning in FY 2012/13

Town:

Operating expenditure projections are based on a 3.0% annual increase beginning in FY 2012/13.

Transfers to the Capital Improvement program increase by \$125,000/annually.

The amount to be reserved for Fund Balance is projected to increase by \$100,000 per year.

Revenues

Tax Related Items:

Projections are based on an average increase of 1% per year beginning in 2013/14.

State and Other Revenues:

Projections are based on an average increase of 1% per year beginning in 2013/14.

Grand List:

The grand list is projected to increase an average of 1% per year beginning in 2013/14.

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 an average increase of 3% beginning in FY 2012/13
- 2) The Town of Mansfield's levy for the Region is adjusted by changes in student population.
- 3) The State and other revenues are projected to increase by 1% annually.

Town of Mansfield
General Fund Revenues and Expenditures
Five Year Budget Forecast

| | Actual 2009-10 | Amended 2010-11 | Projected 2011-12 | Projected 2012-13 | Projected 2013-14 | Projected 2014-15 | Projected 2015-16 |
|---|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| REVENUES AND TRANSFERS: | | | | | | | |
| Property Taxes | \$ 23,401,497 | \$ 24,461,355 | \$ 25,844,090 | \$ 25,262,770 | \$ 26,666,008 | \$ 27,921,178 | \$ 29,186,642 |
| Tax Related Items | 525,136 | 510,000 | 510,000 | 510,000 | 515,100 | 520,251 | 525,454 |
| Licenses and Permits | 387,120 | 459,370 | 405,370 | 405,370 | 409,424 | 413,518 | 417,653 |
| Federal Support - Government | 8,073 | 1,850 | 1,850 | 1,850 | 1,869 | 1,887 | 1,906 |
| State Support - Education | 8,754,119 | 10,270,610 | 10,192,080 | 10,192,080 | 10,294,001 | 10,396,941 | 10,500,910 |
| State Support - Government | 8,174,011 | 7,326,320 | 7,183,030 | 7,056,128 | 7,126,689 | 7,197,956 | 7,269,936 |
| Local Support - Government | 11,517 | | | | | | |
| Charge for Services | 381,211 | 387,030 | 325,000 | 325,000 | 328,250 | 331,533 | 334,848 |
| Fines and Forfeitures | 28,304 | 24,640 | 31,190 | 31,190 | 31,502 | 31,817 | 32,135 |
| Miscellaneous | 121,949 | 182,610 | 87,610 | 87,610 | 88,486 | 89,371 | 90,265 |
| Transfers from Other Funds | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| Total Revenues and Transfers | 41,795,437 | 43,626,285 | 44,582,720 | 43,874,498 | 45,463,828 | 46,906,951 | 48,362,248 |
| EXPENDITURES AND TRANSFERS: | | | | | | | |
| General Government | 2,238,262 | 2,275,205 | 2,338,680 | 2,408,840 | 2,481,106 | 2,555,539 | 2,632,205 |
| Public Safety | 2,664,503 | 2,771,670 | 2,823,920 | 3,008,638 | 3,198,897 | 3,394,864 | 3,496,710 |
| Public Works | 1,848,816 | 1,960,040 | 2,009,690 | 2,069,981 | 2,132,080 | 2,196,043 | 2,261,924 |
| Community Services | 1,462,501 | 1,568,390 | 1,662,215 | 1,712,081 | 1,763,444 | 1,816,347 | 1,870,838 |
| Community Development | 577,095 | 497,020 | 493,375 | 508,176 | 523,422 | 539,124 | 555,298 |
| Education (K-8) | 18,878,086 | 20,588,160 | 20,572,170 | 21,189,335 | 21,825,015 | 22,479,766 | 23,154,159 |
| Education (9-12) | 9,924,817 | 9,924,230 | 9,924,230 | 9,963,063 | 10,345,550 | 10,548,625 | 10,829,672 |
| Town-Wide Expenditures | 2,475,156 | 2,435,910 | 2,586,780 | 2,664,383 | 2,744,315 | 2,826,644 | 2,911,444 |
| Transfers to Other Funds | 1,685,010 | 1,588,260 | 1,921,660 | - | - | - | - |
| Total Expenditures and Transfers | 41,754,246 | 43,608,885 | 44,332,720 | 43,524,498 | 45,013,828 | 46,356,951 | 47,712,248 |
| RESULTS OF OPERATIONS | 41,191 | 17,400 | 250,000 | 350,000 | 450,000 | 550,000 | 650,000 |
| FUND BALANCE - BEGINNING | 1,824,737 | 1,865,928 | 1,883,328 | 2,133,328 | 2,483,328 | 2,933,328 | 3,483,328 |
| FUND BALANCE - ENDING | \$ 1,865,928 | \$ 1,883,328 | \$ 2,133,328 | \$ 2,483,328 | \$ 2,933,328 | \$ 3,483,328 | \$ 4,133,328 |
| SUPPLEMENTAL INFORMATION: | | | | | | | |
| Mill Rate | 25.71 | 25.71 | 26.97 | 25.89 | 26.97 | 27.88 | 28.78 |
| Mill Rate Change | 0.47 | 0.00 | 1.26 | (1.08) | 1.08 | 0.91 | 0.90 |
| Percentage Increase (Decrease) | 1.86% | 0.00% | 4.90% | -4.01% | 4.19% | 3.37% | 3.23% |
| Grand List | 926,094,925 | 969,090,991 | 975,877,153 | 980,756,539 | 990,564,104 | 1,000,469,745 | 1,010,474,443 |
| Current Year Taxes | 23,364,477 | 24,461,355 | 25,844,090 | 24,912,770 | 26,216,008 | 27,371,178 | 28,536,642 |
| Elderly Programs | 34,300 | 34,300 | 34,300 | 34,300 | 34,300 | 34,300 | 34,300 |
| Reserve for Uncollected Taxes | 415,000 | 420,000 | 440,000 | 442,098 | 466,655 | 488,621 | 510,766 |
| Tax Levy | 23,813,777 | 24,915,655 | 26,318,390 | 25,389,168 | 26,716,963 | 27,894,098 | 29,081,708 |
| Percent Uncollected | 1.74% | 1.69% | 1.67% | 1.74% | 1.75% | 1.75% | 1.76% |
| Increase in Tax Levy | | | | | | | |
| Dollars | 550,782 | 1,101,878 | 1,402,735 | (929,222) | 1,327,794 | 1,177,136 | 1,187,610 |
| Percentage | 2.37% | 4.63% | 5.63% | -3.53% | 5.23% | 4.41% | 4.26% |

REGIONAL SCHOOL DISTRICT #19
PROFORMA FIVE YEAR BUDGET FORECAST - INCLUDING ATHLETIC RENOVATION DEBT SERVICE

| Agency | Actual 2009/2010 | Adopted 2010/2011 | Proposed 2011/2012 | Projected 2012/2013 | Projected 2013/2014 | Projected 2014/15 | Projected 2015/16 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Operating Budget @ 3% | 17,584,734 | 17,788,570 | 18,336,820 | 18,886,925 | 19,453,532 | 20,037,138 | 20,638,252 |
| Current Debt Service | 670,000 | 670,000 | 635,000 | 650,000 | 640,000 | 630,000 | 630,000 |
| Depot Campus Debt Service | - | 15,000 | 40,000 | 25,000 | 35,000 | 45,000 | 45,000 |
| Proforma Athletic Renov Debt | | | 50,000 | 119,190 | 216,190 | 228,850 | 222,530 |
| Lease Purchase | 175,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Adopted Budgets | 18,429,734 | 18,673,570 | 19,261,820 | 19,881,115 | 20,544,722 | 21,140,988 | 21,735,782 |
| Annual Percent Increase (Decrease) | 0.64% | 1.32% | 3.15% | 3.22% | 3.34% | 2.90% | 2.81% |
| Revenue Source | | | | | | | |
| Tax Levy | 17,472,926 | 17,725,000 | 18,182,800 | 18,791,304 | 19,444,014 | 20,029,273 | 20,612,950 |
| Ashford | 3,469,779 | 3,743,520 | 3,748,701 | 4,088,694 | 4,426,280 | 4,365,595 | 4,627,905 |
| Mansfield | 9,924,817 | 9,924,227 | 9,980,515 | 9,963,063 | 10,345,550 | 10,548,625 | 10,829,672 |
| Wilmington | 4,079,334 | 4,057,253 | 4,453,584 | 4,739,547 | 4,672,184 | 5,115,053 | 4,815,270 |
| Total Tax Levy | 17,473,930 | 17,725,000 | 18,182,800 | 18,791,304 | 19,444,014 | 20,029,273 | 20,272,847 |
| State & Other Revenue @ 1% | 956,808 | 948,570 | 1,079,020 | 1,089,810 | 1,100,708 | 1,111,715 | 1,122,833 |
| Fund Balance | | | | | | | |
| Total Revenue | 18,430,738 | 18,673,570 | 19,261,820 | 19,881,115 | 20,544,722 | 21,140,988 | 21,395,679 |
| Annual Percent Increase (Decrease) | 0.64% | 1.32% | 3.15% | 3.22% | 3.34% | 2.90% | 1.20% |
| Member Town Projected Enrollment | | | | | | | |
| | 2009-2010 10/1/2008 | 2010-2011 10/1/2009 | 2011-2012 10/1/2010 | 2012-2013 10/1/2011 | 2013-2014 10/1/2012 | 2014-2015 10/1/2013 | 2014-2015 10/1/2013 |
| Ashford | 222 19.86% | 240 21.12% | 234 20.62% | 245 21.76% | 252 22.76% | 233 21.80% | 247 23.11% |
| Mansfield | 635 56.80% | 636 55.99% | 623 54.89% | 597 53.02% | 589 53.21% | 563 52.67% | 578 54.07% |
| Wilmington | 261 23.35% | 260 22.89% | 278 24.49% | 284 25.22% | 266 24.03% | 273 25.54% | 257 24.04% |
| Total Enrollment | 1,118 | 1,136 | 1,135 | 1,126 | 1,107 | 1,069 | 1,082 |
| Ashford | (3) -1.33% | 18 8.11% | (6) -2.50% | 11 4.70% | 7 2.86% | (19) -7.54% | 14 6.01% |
| Mansfield | (21) -3.20% | 1 0.16% | (13) -2.04% | (26) -4.17% | (8) -1.34% | (26) -4.41% | 15 2.66% |
| Wilmington | 16 6.53% | (1) -0.38% | 18 6.92% | 6 2.16% | (18) -6.34% | 7 2.63% | (16) -5.86% |
| Enrollment Increase (Decrease) | (8) | 18 | (1) | (9) | (19) | (38) | 13 |

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 |
|---------------------------|-------------------|------------------------|----------------------|-------------------------|----------------------------|-------------------------------|------------|
| 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 | 6,195 | 965,090 | 31,001,444 |
| 2004 | 17,572,787 | 13,591,273 | 111,612 | 824,771 | 14,997 | 427,500 | 32,542,940 |
| 2005 | 18,440,410 | 15,211,956 | 173,845 | 412,776 | 768,775 | 252,500 | 35,260,262 |
| 2006 | 19,276,906 | 16,857,961 | 420,493 | 362,920 | 667,615 | 152,500 | 37,738,395 |
| 2007 | 20,551,473 | 16,794,325 | 552,299 | 1,024,246 | 2,520 | 2,500 | 38,927,363 |
| 2008 | 21,921,177 | 18,061,002 | 454,890 | 916,490 | 9,205 | 2,500 | 41,365,264 |
| 2009 | 23,498,662 | 18,871,459 | 93,973 | 742,345 | 68,052 | 2,500 | 43,276,991 |
| 2010 | 23,989,637 | 16,947,720 | 28,601 | 823,667 | 3,279 | 2,500 | 41,795,404 |

TOWN OF MANSFIELD, 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 |
|---------------------------|-----------------------|------------------|-----------------|-----------------------|--------------------------|--------------------------|------------|----------------------------|------------|
| 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 |
| 2004 | 1,302,814 | 2,244,801 | 2,106,751 | 1,304,393 | 263,668 | 1,412,413 | 23,278,205 | 609,000 | 32,522,045 |
| 2005 | 1,346,965 | 2,370,520 | 2,400,085 | 1,523,340 | 251,860 | 2,561,120 | 26,410,760 | 783,000 | 37,647,650 |
| 2006 | 1,391,159 | 2,405,045 | 2,509,635 | 1,510,741 | 234,702 | 2,608,789 | 26,409,846 | 552,500 | 37,622,417 |
| 2007 | 1,383,974 | 2,510,537 | 2,766,740 | 1,603,055 | 300,726 | 2,123,555 | 27,445,970 | 685,375 | 38,819,932 |
| 2008 | 1,458,105 | 2,737,287 | 2,904,636 | 1,459,030 | 295,171 | 2,247,118 | 28,830,419 | 1,372,420 | 41,304,186 |
| 2009 | 2,309,810 | 2,789,552 | 1,851,211 | 1,530,803 | 642,498 | 2,521,997 | 30,576,075 | 1,060,510 | 43,282,456 |
| 2010 | 2,238,262 | 2,664,503 | 1,848,816 | 1,462,501 | 577,095 | 2,475,156 | 28,802,903 | 1,685,010 | 41,754,246 |

Table 5

TOWN OF MANSFIELD, CONNECTICUT

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

| YEAR ENDED JUNE 30, | GENERAL FUND MILL RATE | ADJUSTED TOTAL LEVY | CURRENT TAX COLLECTIONS AT JUNE 30, | PERCENTAGE OF CURRENT TAXES COLLECTED | COLLECTIONS IN SUBSEQUENT YEARS | TOTAL COLLECTIONS | PERCENT OF LEVY COLLECTED | CURRENT DELINQUENT BALANCE |
|---------------------|------------------------|---------------------|-------------------------------------|---------------------------------------|---------------------------------|-------------------|---------------------------|----------------------------|
| 2001 | 26.13 | 13,552,260 | 13,332,848 | 98.38% | 219,399 | 13,552,247 | 100.00% | 13 |
| 2002 | 26.35 | 14,333,193 | 14,136,410 | 98.63% | 196,556 | 14,332,966 | 100.00% | 227 |
| 2003 | 27.50 | 15,487,465 | 15,204,716 | 98.17% | 282,036 | 15,486,752 | 100.00% | 713 |
| 2004 | 29.94 | 17,404,974 | 17,140,287 | 98.48% | 261,285 | 17,401,572 | 99.98% | 3,402 |
| 2005 | 30.93 | 18,325,498 | 18,039,519 | 98.44% | 278,910 | 18,318,429 | 99.96% | 7,069 |
| 2006 | 22.01 | 19,182,873 | 18,918,210 | 98.62% | 249,563 | 19,167,773 | 99.92% | 15,100 |
| 2007 | 22.88 | 20,370,550 | 20,062,383 | 98.49% | 249,245 | 20,311,628 | 99.71% | 58,922 |
| 2008 | 23.87 | 21,769,741 | 21,492,953 | 98.73% | 119,004 | 21,611,957 | 99.28% | 157,784 |
| 2009 | 25.42 | 23,373,467 | 22,991,473 | 98.37% | 181,349 | 23,172,822 | 99.14% | 200,645 |
| 2010 | 25.71 | 23,957,562 | 23,567,914 | 98.37% | - | 23,567,914 | 98.37% | 389,648 |

Source: Town audit reports.

TOWN OF MANSFIELD, CONNECTICUT

Table 6

TAXABLE GRAND LIST
LAST TEN YEARS
(UNAUDITED)

| GRAND LIST AS OF OCTOBER 1, * | RESIDENTIAL REAL ESTATE PROPERTY | PERCENT | UTILITIES COMMERCIAL AND INDUSTRIAL REAL PROPERTY | PERCENT | ALL LAND | PERCENT | PERSONAL PROPERTY | PERCENT | MOTOR VEHICLE ** | PERCENT | GROSS TAXABLE GRAND LIST | LESS EXEMPTIONS | NET TAXABLE GRAND LIST | TOTAL DIRECT RATE |
|-------------------------------|----------------------------------|---------|---|---------|-----------|---------|-------------------|---------|------------------|---------|--------------------------|-----------------|------------------------|-------------------|
| 1999 | 355,732,580 | 69% | 74,608,010 | 14% | 9,114,790 | 2% | 18,961,001 | 4% | 57,169,897 | 11% | 515,586,278 | 3,359,497 | 512,226,781 | 26.13 |
| 2000 | 393,635,960 | 73% | 62,007,250 | 11% | 4,300,240 | 1% | 19,819,353 | 4% | 61,593,730 | 11% | 541,356,533 | 3,609,393 | 537,747,140 | 26.35 |
| 2001 | 402,098,470 | 72% | 67,035,210 | 12% | 3,370,640 | 1% | 23,498,820 | 4% | 63,581,361 | 11% | 559,584,501 | 3,937,436 | 555,647,065 | 27.50 |
| 2002 | 411,876,590 | 70% | 79,082,060 | 13% | 3,850,720 | 1% | 28,549,730 | 5% | 66,074,095 | 11% | 589,433,195 | 3,696,830 | 585,736,365 | 29.94 |
| 2003 | 423,877,050 | 71% | 68,463,490 | 11% | 3,940,460 | 1% | 30,133,670 | 5% | 71,181,641 | 12% | 597,596,311 | 3,522,073 | 594,074,238 | 30.93 |
| 2004 | 658,941,733 | 75% | 106,028,890 | 12% | 8,116,630 | 1% | 32,199,575 | 4% | 74,895,444 | 9% | 880,182,272 | 5,186,612 | 874,995,660 | 22.01 |
| 2005 | 670,168,950 | 75% | 107,835,200 | 12% | 7,727,790 | 1% | 33,853,075 | 4% | 78,529,205 | 9% | 898,114,220 | 5,844,410 | 892,269,810 | 22.88 |
| 2006 | 689,970,600 | 75% | 108,312,710 | 12% | 7,044,070 | 1% | 35,057,720 | 4% | 80,038,570 | 9% | 920,423,670 | 6,232,636 | 914,191,034 | 23.87 |
| 2007 | 702,597,450 | 75% | 108,694,140 | 12% | 6,889,300 | 1% | 36,401,718 | 4% | 79,514,897 | 9% | 934,097,505 | 6,347,879 | 927,749,626 | 25.24 |
| 2008 | 712,378,920 | 76% | 108,803,970 | 12% | 6,792,910 | 1% | 35,487,753 | 4% | 79,279,666 | 8% | 939,743,219 | 6,462,259 | 933,280,960 | 25.71 |

* Total after changes by Board of Tax Review.

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

TOWN OF MANSFIELD, CONNECTICUT

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

| AS OF OCTOBER 1, | REAL ESTATE ASSESSED VALUATION | REAL ESTATE ESTIMATED TRUE VALUE | MOTOR VEHICLES ASSESSED VALUATION | PERSONAL PROPERTY ASSESSED VALUATION | TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ASSESSED VALUATION | TOTAL MOTOR VEHICLES AND PERSONAL PROPERTY ESTIMATED TRUE VALUE | TOTAL GROSS ASSESSED VALUATION | TOTAL EXEMPTIONS | TOTAL NET ASSESSED GRAND LIST * | TOTAL ESTIMATED TRUE VALUE | RATIO ASSESSED VALU TO TRUE VALU TOTAL ** |
|---------------------|--------------------------------------|--|--|---|---|--|---|---------------------|---------------------------------------|----------------------------------|--|
| 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 | 70.4% |
| 2000 | 459,943,450 | 620,496,157 | 61,593,730 | 19,819,353 | 81,413,083 | 116,304,404 | 541,356,533 | 3,609,393 | 537,747,140 | 736,800,561 | 73.0% |
| 2001 | 472,504,320 | 672,909,028 | 63,581,361 | 23,498,820 | 87,080,181 | 124,400,258 | 559,584,501 | 3,937,436 | 555,647,065 | 797,309,286 | 69.7% |
| 2002 | 494,809,370 | 702,629,305 | 66,074,095 | 28,549,730 | 94,623,825 | 135,176,892 | 589,433,195 | 3,696,830 | 585,736,365 | 837,806,197 | 69.9% |
| 2003 | 496,281,000 | 708,972,857 | 71,181,641 | 30,133,670 | 101,315,311 | 144,736,159 | 597,596,311 | 3,522,073 | 594,074,238 | 853,709,016 | 69.6% |
| 2004 | 773,087,253 | 1,104,410,361 | 74,895,444 | 32,199,575 | 107,095,019 | 152,992,884 | 880,182,272 | 5,186,612 | 874,995,660 | 1,257,403,245 | 69.6% |
| 2005 | 785,731,940 | 1,122,474,200 | 78,529,205 | 33,853,075 | 112,382,280 | 218,561,263 | 898,114,220 | 5,844,410 | 892,269,810 | 1,341,035,463 | 66.5% |
| 2006 | 805,327,380 | 1,337,753,123 | 80,038,570 | 35,057,720 | 115,096,290 | 164,423,271 | 920,423,670 | 6,232,636 | 914,191,034 | 1,502,176,394 | 60.9% |
| 2007 | 818,180,890 | 1,302,835,812 | 79,514,897 | 36,401,718 | 115,916,615 | 165,595,164 | 934,097,505 | 6,347,879 | 927,749,626 | 1,468,430,976 | 63.2% |
| 2008 | 827,975,800 | 1,304,596,218 | 76,279,666 | 35,487,753 | 111,767,419 | 159,667,741 | 939,743,219 | 6,462,259 | 933,280,960 | 1,457,801,700 | 64.0% |

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

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

TABLE 8**TOWN OF MANSFIELD, CONNECTICUT**

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

| TAXPAYER | NATURE OF BUSINESS | GRAND LIST YEAR | | | | | |
|----------------------------------|--------------------------|---------------------|------|-----------------------------------|----------------------|------|-----------------------------------|
| | | 2008 | | | 1999 | | |
| | | ASSESSED VALUE | RANK | % OF TAXABLE GRAND LIST (1) | ASSESSED VALUE | RANK | % OF TAXABLE GRAND LIST (1) |
| Connecticut Light & Power Co. | Public Utility | \$11,611,354 | 1 | 1.20% | \$ 5,791,440 | 2 | 1.00% |
| Mansfield-Eastbrook Dev Corp LLC | Eastbrook Mall | 9,242,310 | 2 | 0.95% | 3,825,840 | 6 | 0.70% |
| ING Students No 8, LLC | Apartments | 8,583,400 | 3 | 0.89% | | | |
| Celeron Square Associates | Apartments | 7,360,360 | 4 | 0.76% | 3,645,880 | 7 | 0.70% |
| Colonial BT, LLC | Housing Co-Op | 6,342,280 | 5 | 0.65% | 4,856,250 | 2 | 0.90% |
| New Samaritan Corp | Nursing Home | 5,362,770 | 6 | 0.55% | 4,114,560 | 5 | 0.70% |
| Glen Ridge Cooperative, Inc | Apartments | 5,306,770 | 7 | 0.55% | 3,464,980 | 8 | 0.60% |
| Storrs Polo Run LTD Partnership | Apartments | 4,895,240 | 8 | 0.51% | | | |
| Hayes-Kaufman Mansfield Assoc. | Apartments | 4,825,660 | 9 | 0.50% | 4,653,900 | 3 | 0.80% |
| ING US Students No 1 LLC | Shopping Plaza | 4,606,910 | 10 | 0.48% | | | |
| Orchard Acres Assoc. | Renwood Condominiums | | | | 2,457,520 | 9 | 0.40% |
| Nathan Hale Inn | Elderly Housing | | | | 4,492,390 | 4 | 0.80% |
| First Phillips Inc | Contractors | | | | 2,123,840 | 10 | 0.40% |
| TOTAL | | <u>\$68,137,054</u> | | <u>7.04%</u> | <u>\$ 39,426,600</u> | | <u>7.00%</u> |

Source: Town Assessor Department.

(1) Based on a Net Taxable Grand List for October 1, 2008 and October 1, 1999 of \$968,670,393 and \$556,236,897, respectively after Board of Tax Review

TABLE 9**TOWN OF MANSFIELD, CONNECTICUT**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS
(UNAUDITED)

| YEAR ENDED JUNE 30 | GENERAL OBLIGATION BONDS | TOTAL | PERCENTAGE OF ACTUAL TAXABLE VALUE OF PROPERTY | PERCENTAGE OF PERSONAL INCOME | PER CAPITA |
|-----------------------|--------------------------------|-----------|---|-------------------------------------|---------------|
| 2001 | 8,805,000 | 8,805,000 | 1.21% | N/A | 419 |
| 2002 | 7,715,000 | 7,715,000 | 1.05% | N/A | 351 |
| 2003 | 6,540,000 | 6,540,000 | 0.82% | 0.53% | 276 |
| 2004 | 5,780,000 | 5,780,000 | 0.69% | 0.63% | 231 |
| 2005 | 4,800,000 | 4,800,000 | 0.56% | 0.84% | 190 |
| 2006 | 3,970,000 | 3,970,000 | 0.32% | 1.00% | 154 |
| 2007 | 3,165,000 | 3,165,000 | 0.24% | N/A | 123 |
| 2008 | 2,505,000 | 2,505,000 | 0.17% | N/A | 97 |
| 2009 | 1,975,000 | 1,975,000 | 0.13% | N/A | 75 |
| 2010 | 1,520,000 | 1,520,000 | 0.10% | N/A | 60 |

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

N/A- Information is not available.

TOWN OF MANSFIELD, CONNECTICUT

COMPUTATION OF DIRECT AND OVERLAPPING INDEBTEDNESS
 JUNE 30, 2010
 (UNAUDITED)

| <u>Governmental Unit</u> | <u>Debt Outstanding</u> | <u>Percentage Applicable to Mansfield</u> | <u>Mansfield Share of Debt</u> |
|---|-----------------------------|---|--|
| Town of Mansfield | \$ 1,975,000 | 100.00% | \$ 1,975,000 |
| Regional School District No. 19 | 4,360,976 * | 56.80% | <u>2,477,034</u> |
| Net Direct and Overlapping Indebtedness | | | <u>\$ 4,452,034</u> |

* Debt is net of school grants receivable of \$9,919,024.

TOWN OF MANSFIELD, CONNECTICUT

TABLE 11

SCHEDULE OF DEBT LIMITATION
 JUNE 30, 2010
 (UNAUDITED)

| | |
|--|----------------------|
| Total Tax Collections (including interest and lien fees) for the year ended June 30, 2010 | \$ 23,928,741 |
| Reimbursement for Revenue Loss: Tax relief for elderly freeze | <u>2,000</u> |
| Base for Debt Limitation Computation | <u>\$ 23,930,741</u> |

| | <u>General Purpose</u> | <u>Schools</u> | <u>Sewers</u> | <u>Urban Renewal</u> | <u>Pension Deficit</u> |
|--|----------------------------|-----------------------|----------------------|--------------------------|----------------------------|
| Debt Limitation: | | | | | |
| 2 1/4 times base | \$ 53,844,167 | \$ | \$ | \$ | \$ |
| 4 1/2 times base | | 107,688,335 | | | |
| 3 3/4 times base | | | 89,740,279 | | |
| 3 1/4 times base | | | | 77,774,908 | |
| 3 times base | | | | | <u>71,792,223</u> |
| Total Debt Limitation | <u>53,844,167</u> | <u>107,688,335</u> | <u>89,740,279</u> | <u>77,774,908</u> | <u>71,792,223</u> |
| Indebtedness: | | | | | |
| Bonds payable | 1,190,000 | 330,000 | | | |
| Bonds authorized unissued | 1,200,380 | 3,800,000 | | | |
| Town portion of Regional School District No. 19 bonds payable - net School building grants | | 2,477,034 | | | |
| Net Indebtedness (1) | <u>2,390,380</u> | <u>6,607,034</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Debt Limitation in Excess of Indebtedness | <u>\$ 51,453,787</u> | <u>\$ 101,081,301</u> | <u>\$ 89,740,279</u> | <u>\$ 77,774,908</u> | <u>\$ 71,792,223</u> |

(1) The total of the above net indebtedness amounts to: \$ 8,997,414

In no event shall total indebtedness exceed seven times the base for debt limitation computation: \$ 167,515,187

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

| Fiscal Year | Schools | | General Purpose | | Sewer Purpose | | Lease Purchase | | Total Debt |
|--------------|---------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | |
| 2012 | \$ 150,000 | \$ 48,264 | \$ 310,000 | \$ 78,320 | | \$ 10,777 | \$ 236,373 | \$ 28,733 | \$ 862,467 |
| 2013 | 145,000 | 44,049 | 315,000 | 64,386 | | 10,990 | 245,623 | 19,483 | 844,531 |
| 2014 | 221,500 | 39,119 | 119,750 | 48,636 | 23,750 | 10,990 | 177,100 | 9,872 | 650,717 |
| 2015 | 77,500 | 31,604 | 118,750 | 45,043 | 23,750 | 10,278 | 70,248 | 2,838 | 380,011 |
| 2016 | 77,500 | 29,278 | 118,750 | 41,480 | 23,750 | 9,566 | | | 300,324 |
| 2017 | 77,500 | 26,954 | 118,750 | 37,918 | 23,750 | 8,854 | | | 293,726 |
| 2018 | 77,500 | 24,628 | 118,750 | 34,356 | 23,750 | 8,140 | | | 287,124 |
| 2019 | 77,500 | 22,304 | 118,750 | 30,793 | 23,750 | 7,427 | | | 280,524 |
| 2020 | 77,500 | 19,979 | 118,750 | 27,230 | 23,750 | 6,716 | | | 273,925 |
| 2021 | 77,500 | 17,654 | 118,750 | 23,668 | 23,750 | 6,004 | | | 267,326 |
| 2022 | 81,000 | 15,328 | 111,500 | 20,105 | 27,500 | 5,290 | | | 260,723 |
| 2023 | 81,000 | 12,799 | 111,500 | 16,622 | 27,500 | 4,432 | | | 253,853 |
| 2024 | 81,000 | 9,760 | 111,500 | 12,440 | 27,500 | 3,400 | | | 245,600 |
| 2025 | 81,000 | 6,520 | 111,500 | 7,980 | 27,500 | 2,300 | | | 236,800 |
| 2026 | 82,000 | 3,280 | 88,000 | 3,520 | 30,000 | 1,200 | | | 208,000 |
| Total | \$ 1,465,000 | \$ 351,520 | \$ 2,110,000 | \$ 492,497 | \$ 330,000 | \$ 106,364 | \$ 729,344 | \$ 60,926 | 5,645,651 |

TABLE 12

TOWN OF MANSFIELD, CONNECTICUT

LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS

| <u>Year Ended June 30</u> | <u>Debt Limit</u> | <u>Net Debt Applicable to Limit</u> | <u>Legal Debt Margin</u> | <u>Total Net Debt Applicable</u> |
|-----------------------------------|-----------------------|---|----------------------------------|--|
| 2001 | \$ 94,998,316 | \$ 11,168,534 | \$ 83,829,782 | 12% |
| 2002 | 100,827,622 | 10,287,911 | 90,539,711 | 10% |
| 2003 | 108,460,093 | 9,347,631 | 99,112,462 | 9% |
| 2004 | 122,143,231 | 8,689,284 | 113,453,947 | 7% |
| 2005 | 128,681,014 | 7,511,401 | 121,169,613 | 6% |
| 2006 | 134,734,047 | 6,808,645 | 127,925,402 | 5% |
| 2007 | 142,741,830 | 6,143,040 | 136,598,790 | 4% |
| 2008 | 152,468,890 | 5,475,355 | 146,993,535 | 4% |
| 2009 | 164,332,504 | 8,897,611 | 155,434,893 | 5% |
| 2010 | 167,515,187 | 8,997,414 | 158,517,773 | 5% |

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 | 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 | | 765,085 | 952,085 | 10,928,790 | 10.7 |
| 1993/94 | 688,976 | 134,070 | 721,890 | 1,544,936 | 10,915,320 | 16.0 |
| 1994/95 | 1,316,478 | 137,000 | 729,650 | 2,183,128 | 11,394,820 | 20.2 |
| 1995/96 | 1,835,402 | 60,500 | 605,090 | 2,500,992 | 11,732,830 | 22.0 |
| 1996/97 | 1,689,170 | 15,000 | 605,090 | 2,309,260 | 11,984,320 | 19.3 |
| 1997/98 | 1,369,058 | | 684,500 | 2,053,558 | 12,265,370 | 16.7 |
| 1998/99 | 3,591,529 | | 760,000 | 4,351,529 | 12,622,419 | 34.5 |
| 1999/00 | 3,449,200 | | 675,000 | 4,124,200 | 12,910,418 | 31.9 |
| 2000/01 | 2,772,660 | | 1,297,000 | 4,069,660 | 13,158,960 | 30.9 |
| 2001/02 | 3,361,682 | | 855,000 | 4,216,682 | 13,916,430 | 30.3 |
| 2002/03 | 1,694,916 | | 650,000 | 2,344,916 | 15,066,233 | 15.6 |
| 2003/04 | 830,034 | | 635,000 | 1,465,034 | 16,940,806 | 8.6 |
| 2004/05 | 962,137 | | 695,000 | 1,657,137 | 17,843,985 | 9.3 |
| 2005/06 | 1,271,109 | | 650,000 | 1,921,109 | 18,746,740 | 10.2 |
| 2006/07 | 1,258,534 | | 615,000 | 1,873,534 | 19,889,070 | 9.4 |
| 2007/08 | 458,300 | | 600,000 | 1,058,300 | 21,253,018 | 5.0 |
| 2008/09 | 457,124 | | 490,000 | 947,124 | 22,888,695 | 4.1 |
| 2009/10 | 1,001,000 | | 650,000 | 1,651,000 | 23,364,477 | 7.1 |
| <u>Estimated:</u> | | | | | | |
| 2010/11 | 652,545 | | 910,000 | 1,562,545 | 24,461,355 | 6.4 |
| 2011/12 | 750,000 | | 825,000 | 1,575,000 | 25,844,090 | 6.1 |
| 2012/13 | 875,000 | | 825,000 | 1,700,000 | 27,323,577 | 6.2 |
| 2013/14 | 1,050,000 | | 675,000 | 1,725,000 | 28,716,849 | 6.0 |
| 2014/15 | 1,200,000 | | 350,000 | 1,550,000 | 29,786,692 | 5.2 |
| 2015/16 | 1,300,000 | | 300,000 | 1,600,000 | 31,142,418 | 5.1 |

TOWN OF MANSFIELD, CONNECTICUT

Town Personnel by Department
Equivalent Proposed Full Time Positions

| <u>Department</u> | <u>Budget 2011/12</u> | | | <u>Total employees</u> | |
|---------------------------------|-----------------------|--------------------|------------------------|------------------------|-----------------------|
| | <u>General Fund</u> | <u>Other Funds</u> | <u>Total Employees</u> | <u>Actual 2010/11</u> | <u>Actual 2009/10</u> |
| General Government: | | | | | |
| Town Manager | 2.00 | | 2.00 | 2.00 | 2.00 |
| Human Resources | 1.12 | 0.59 | 1.71 | 1.71 | 1.63 |
| Registrars | 1.52 | | 1.52 | 1.25 | 1.17 |
| Town Clerk | 3.00 | | 3.00 | 3.00 | 3.00 |
| Finance | 3.90 | 3.10 | 7.00 | 7.00 | 8.00 |
| Revenue Collection | 1.93 | 0.50 | 2.43 | 2.00 | 2.00 |
| Assessor | 3.00 | | 3.00 | 3.00 | 3.00 |
| Management Services Fund | | 3.00 | 3.00 | 3.00 | 4.00 |
| Facilities Management | 5.65 | 1.35 | 7.00 | 7.00 | 7.00 |
| Total General Government | 22.12 | 8.54 | 30.66 | 29.96 | 31.80 |
| Public Safety: | | | | | |
| Police | 10.83 | | 10.83 | 11.10 | 10.10 |
| Canine Control | 1.81 | | 1.81 | 1.81 | 1.81 |
| Fire Marshal/Emerg. Man. Dir. | 2.05 | 0.46 | 2.51 | 2.51 | 2.24 |
| Fire & Emergency Serv Admin | 1.55 | | 1.55 | 1.55 | 1.55 |
| Fire & Emergency Services | 17.00 | | 17.00 | 17.00 | 17.00 |
| Total Public Safety | 33.24 | 0.46 | 33.70 | 33.97 | 32.70 |
| Public Works: | | | | | |
| Administration | 1.67 | 0.33 | 2.00 | 2.00 | 1.67 |
| Supervision/Operations | 1.00 | | 1.00 | 1.00 | 1.00 |
| Road Services | 10.00 | | 10.00 | 10.00 | 10.00 |
| Grounds Maintenance | 5.00 | | 5.00 | 5.00 | 5.00 |
| Equipment Maintenance | 3.00 | | 3.00 | 3.00 | 3.00 |
| Waste Disposal | | 3.50 | 3.50 | 3.50 | 3.50 |
| Engineering | 2.50 | 1.00 | 3.50 | 3.50 | 3.50 |
| Total Public Works | 23.17 | 4.83 | 28.00 | 28.00 | 27.67 |
| Community Development: | | | | | |
| Building Inspection | 2.23 | 0.37 | 2.60 | 2.60 | 2.01 |
| Housing Inspection | 1.65 | | 1.65 | 1.65 | 1.79 |
| Planning/Zoning | 3.00 | | 3.00 | 3.00 | 3.00 |
| Total Comm. Development | 6.88 | 0.37 | 7.25 | 7.25 | 6.80 |
| Human Services: | | | | | |
| Human Services | 3.00 | | 3.00 | 3.00 | 3.00 |
| Youth Services | 2.45 | 0.26 | 2.71 | 2.71 | 2.71 |
| Senior Services | 4.09 | 0.12 | 4.21 | 4.21 | 3.77 |
| Total Human Services | 9.54 | 0.38 | 9.92 | 9.92 | 9.48 |
| Community Services: | | | | | |
| Library | 9.89 | 0.50 | 10.39 | 10.53 | 10.53 |
| Parks and Recreation | | 31.02 | 31.02 | 29.43 | 29.25 |
| Total Community Services | 9.89 | 31.52 | 41.41 | 39.96 | 39.78 |
| Total Town Personnel | 104.84 | 46.10 | 150.94 | 149.06 | 148.23 |

TOWN OF MANSFIELD, CONNECTICUT

Town Personnel by Department
Equivalent Proposed Full Time Positions

| Department | Budget 2011/12 | | | Total employees | |
|--|----------------|-------|-----------|-----------------|---------|
| | General | Other | Total | Actual | Actual |
| | Fund | Funds | Employees | 2010/11 | 2009/10 |
| Schools: | | | | | |
| Classroom Instruction | 129.30 | | 129.30 | 129.30 | 128.60 |
| Administrators | 7.00 | | 7.00 | 7.00 | 7.00 |
| Library - Certified | 1.00 | | 1.00 | 1.00 | 1.00 |
| Guidance - Certified | 2.00 | | 2.00 | 2.00 | 2.00 |
| Classroom Aides | 66.50 | | 66.50 | 65.50 | 69.50 |
| Secretaries/Singletons | 17.30 | | 17.30 | 17.30 | 17.30 |
| Maintenance | 13.75 | 8.00 | 21.75 | 21.75 | 22.25 |
| Nurses | 4.00 | | 4.00 | 4.00 | 4.00 |
| Library and Media | 6.00 | | 6.00 | 6.00 | 6.00 |
| Finance and IT | 2.90 | | 2.90 | 2.90 | 2.90 |
| Total All Schools | 249.75 | 8.00 | 257.75 | 256.75 | 260.55 |
| Total Paid Personnel | 354.59 | 54.10 | 408.69 | 405.81 | 408.78 |
| Boards and Commissions: | | | | | |
| Town Council | | | 9.00 | 9.00 | 9.00 |
| Board of Education | | | 9.00 | 9.00 | 9.00 |
| Planning and Zoning | | | 11.00 | 11.00 | 11.00 |
| Board of Assessment Appeals | | | 3.00 | 3.00 | 3.00 |
| Zoning Board of Appeals | | | 8.00 | 8.00 | 8.00 |
| Advisory Committee for Persons with Disabilities | | | 10.00 | 10.00 | 10.00 |
| Agricultural Committee | | | 10.00 | 10.00 | 8.00 |
| Commission on Aging | | | 9.00 | 9.00 | 9.00 |
| Arts Advisory Committee | | | 7.00 | 7.00 | 7.00 |
| Beautification Committee | | | 9.00 | 9.00 | 9.00 |
| Building Board of Appeals | | | 5.00 | 5.00 | 5.00 |
| CATV Advisory Committee | | | 3.00 | 3.00 | 3.00 |
| Cemetery Committee | | | 7.00 | 7.00 | 7.00 |
| Charter Revision | | | | | |
| Communication Advisory Committee | | | 8.00 | 8.00 | 7.00 |
| Community Quality of Life Committee | | | 9.00 | 9.00 | 11.00 |
| Conservation Commission | | | 10.00 | 10.00 | 9.00 |
| Design Review Panel | | | 5.00 | 5.00 | 5.00 |
| Downtown Partnership | | | 4.00 | 4.00 | 4.00 |
| Eastern Highlands Health District | | | 3.00 | 3.00 | 3.00 |
| Emergency Management Advisory Council | | | 11.00 | 11.00 | 14.00 |
| Board of Ethics | | | 7.00 | 7.00 | 7.00 |
| Fire and Emergency Services | | | | | 7.00 |
| Four Corners Sewer Study Advisory Committee | | | 11.00 | 11.00 | 9.00 |
| Historic District Commission | | | 8.00 | 8.00 | 8.00 |
| Housing Authority | | | 5.00 | 5.00 | 5.00 |
| Housing Code Board of Appeals | | | 5.00 | 5.00 | 5.00 |
| Human Services Advisory Committee | | | 9.00 | 9.00 | |
| Library Advisory Board | | | 9.00 | 9.00 | 9.00 |
| Mansfield Advocates for Children | | | 18.00 | 18.00 | 14.00 |
| Memorial Day Committee | | | 5.00 | 5.00 | 5.00 |
| Open Space Preservation Committee | | | 7.00 | 7.00 | 10.00 |
| Parks Advisory Committee | | | 9.00 | 9.00 | 9.00 |
| Parking Steering Committee | | | 6.00 | 6.00 | |
| Personnel Appeals | | | 3.00 | 3.00 | 3.00 |
| Public Safety Committee | | | 11.00 | 11.00 | 11.00 |
| Recreation Advisory Committee | | | 9.00 | 9.00 | 9.00 |
| Social Services Advisory Committee | | | | | 5.00 |
| Solid Waste Management | | | 7.00 | 7.00 | 7.00 |
| Sustainability Committee | | | 10.00 | 10.00 | 10.00 |
| Transportation Committee | | | 9.00 | 9.00 | 9.00 |
| University-Town Relations Committee | | | 14.00 | 14.00 | 12.00 |
| Youth Services Advisory Committee | | | 13.00 | 13.00 | 12.00 |
| | | | 325.00 | 325.00 | 317.00 |

TOWN OF MANSFIELD, CONNECTICUT

MISCELLANEOUS STATISTICS

June 30, 2010

(UNAUDITED)

| | | | |
|--|-------------------------------|--|--------|
| Incorporated: | 1702 | | |
| Form of Government: | Council/Manager, Town Meeting | | |
| Area: | 45.1 square miles | Education: | |
| Miles of streets | 107.3 | Number of schools | 4 |
| | | Number of certified staff (equivalent full-time) | 138.4 |
| Building permits (residential): | | Student enrollment: | |
| Permits issued | 642 | Elementary | 707 |
| Estimated costs | \$10,611,490 | Middle School | 563 |
| | | High School | 623 |
| Number of stations | 3 | | |
| Number of firemen: | | Election: | |
| Volunteers | 60 | Registered voters | 11000 |
| Equivalent full-time | 20.48 | | |
| | | Population: | |
| Police protection: | | 1960 (census) | 14638 |
| Number of stations | 1 | 1970 (census) | 19994 |
| Number of employees (equiv. full-time) | 10.16 | 1980 (census) | 20634 |
| | | 1990 (census) | 21103 |
| | | 1999-00 (census) | 20720 |
| Parks and Recreation: | | 2000-01 (census) | 21693 |
| Number of park facilities & open space preserves | 15 | 2001-02 (estimate) | 22000 |
| Acres of land | 2,785 | 2002-03 (estimate) | 23700 |
| Programs | 2302 | 2003-04 (estimate) | 25000 |
| Participants | 15,734 | 2005-06 (estimate) | 25200 |
| | | 2006-07 (estimate) | 25800 |
| | | 2007-08 (estimate) | 25700 |
| | | 2008-09 (estimate) | 25800 |
| | | 2009-10 (estimate) | 26300 |
| | | 2010-11 (estimate) | 26800 |
| Miles of sewers | 5 | Number of paid employees: (including schools) | |
| Pump stations | 1 | Equivalent full- | 405.26 |

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 2006/2007 budget is 23.49 mills. This means that \$23.49 in property taxes must be paid for every \$1,000 of assessed value of property.

MODIFIED ACCRUAL BASIS – The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for available revenues which should be accrued to reflect revenues earned and available for expenditure.

OBJECT – As used in expenditure classifications, this term applies to the article purchased or the service obtained, such as contractual services, utilities, clothing allowance, medical supplies and advertising, etc.

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

ORDINANCE – A formal-legislative enactment by the Council or governing body of a municipality which has full force and effect of law within the boundaries of the municipality to which it applies. A resolution differs from an ordinance in that it requires less legal formality and carries lower legal status.

PROGRAM – An activity (department or cost center) within one of the government's major functions. For example, within the Public Safety function, there are the following programs - Police, Animal Control, Fire & Emergency Services.

PROPERTY TAX – A locally levied tax based on the market value of property assessed at 70% during a given year by the local municipality. The revenues from property taxes represent the largest funding source for Mansfield municipal expenditures. By state law, all municipalities must revalue the market value of property every 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, CONNECTICUT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Mansfield, Connecticut (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the Town are described below.

A. Reporting Entity

The 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.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) 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

The Mansfield Discovery Depot, Inc. is included in the Town's Comprehensive Annual Financial Report as a discretely presented component unit since the Depot is financially accountable to the Town due to the Town Council's approval authority over budget increases in excess of \$10,000. The organization is reported in a separate column to emphasize that it is legally separate from the Town. The Depot 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.

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. Agency funds do not have a measurement focus but are accounted for using the accrual basis of accounting. 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 Town 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, 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 Town'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 *Mansfield Discretionary Fund* accounts for the activity of the prior community development block grants.

The *Capital Projects Fund* accounts for the financial revenues to be used for major capital asset construction and/or purchases.

The *Compensated Absences Fund* accounts for the accumulation of resources for, and the payment of, compensated absences.

The Town reports the following major proprietary fund:

The *Sewer Operating Fund* accounts for the activities of the Town's sewer operations.

Additionally, the Town reports the following fund types:

The *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.

The *Agency Funds* account for monies held on behalf of students and employees and amounts held for performance related activities.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and enterprise 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, services 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 Town'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.

D. Deposits and Investments

Deposits - 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. For the capital and nonrecurring fund, not more than 31% can be invested in equity securities. Investment income is recorded in the fund in which it was earned.

E. Receivables and Payables

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 noncurrent 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."

Property Taxes and Other Receivables

In the government-wide financial statements, all property tax, sewer use, sewer assessment and loan receivables are shown net of an allowance for uncollectibles. Allowance percentages range from 2 to 12 percent of outstanding receivable balances at June 30, 2010 and are calculated based upon prior collections.

In the fund financial statements, 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.

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 2004 fair market values. Motor vehicle valuations reflect 70 percent of current retail value on the assessment date.

Loan receivables consist of Community Development Block Grant loans. The Town provides low interest loans for residential rehabilitation.

F. Restricted Assets

The Cemetery and Local School funds are restricted to expenditure of the investment income only for the donor-designated purpose.

G. 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, equipment and infrastructure of the Town are 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 |

H. 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.

I. 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.

J. Fund Equity

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

This category presents the net assets of the Town which are not restricted.

K. 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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The procedures for establishing the budgetary data reported in the financial statements are as follows:

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.
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 by source, other than property taxes collected, in the last completed fiscal year, estimates for the current year and for the ensuing year, along with information and estimates regarding property tax revenues for the same periods;
 - e) Statements of the condition and estimated condition of the Town funds and of the debt service obligations of the Town, proposed capital improvements to be undertaken during the ensuing fiscal year or later years, and the proposed methods of financing them;
 - f) And such other information as will assist the Town Council and the voting residents of Mansfield in deciding on an annual appropriation and a capital improvement program.
4. During the budget adoption process, the Town Council shall hold at least two Town Budget Information Meetings. At least ten days prior to each meeting, the Town Council shall widely distribute budget information and notices of the meetings. The Town Council shall adopt a proposed budget, including a recommended appropriation act, by May 1.
5. An annual Town Meeting for budget consideration shall be held on the second Tuesday in May. This meeting shall consider the budget presented to it by the Council and may approve, lower or raise the budget of any item. If the annual Town Meeting refuses or neglects to adopt a budget, the budget will be returned to the Council for its consideration. The Council shall return the same or a revised budget to a Town Meeting called by the Council for a date no later than ten days after the first meeting. This Town Meeting shall also approve, lower or raise the budget of any program. Should the Town Meeting then fail or refuse to adopt a budget, the budget appropriation last proposed by the Council shall be in full effect.
6. The budget approved by the Town Meeting or adopted by the Town Council shall be subject to appeal if:
 - Within 21 days after approval, electors present a petition requesting the budget be repealed and replaced by a substitute budget. The petition shall be in certain form and signed by not less than 2% of the electors as determined by the revised registry list last completed.
 - The Town Clerk determines the petition to be sufficient. If found to be sufficient, the Town Clerk shall so certify to the Town Council within five days after receipt of the petition. If insufficient, a legal notice shall be placed in a newspaper of general circulation in the Town, and no further proceedings will be necessary.
 - After certification, the question shall be submitted to a referendum of eligible voters at the budget Town Meeting. At least ten days prior to the referendum, the Town Council shall publish notice of the referendum in a newspaper having circulation in the Town. The notice shall state the date and hours the referendum will be held, and the text of the question as it will appear. The referendum shall be held on a Tuesday.
 - A majority of those voting in the referendum vote against the budget.

The level of control for all legally adopted budgets (the level at which expenditures may not legally exceed appropriations without Council and/or Town Meeting approval) is at the department level for the General Fund. The Council may make budgetary transfers from one department to another within the General Fund, not to exceed 0.5 percent of the annual budget in any one fiscal year. Transfers or new appropriations in an amount from 0.5 percent to an aggregate amount not to exceed one percent of the annual approved budget in any one fiscal year, may be approved by consecutive actions of the Council and a Town Meeting which shall be called by the Council following its action on the new spending proposal.

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

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

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. During the year the Town had additional appropriations of \$350,000 from revised revenue estimates.

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 V) 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 re-appropriated in the ensuing year's budget, but are carried forward.

A reconciliation of revenues, expenditures and fund balance between the accounting treatment required by GAAP (Exhibit IV), and budgetary requirements (Exhibit V), is as follows:

| | <u>General Fund</u> | | |
|--|----------------------|----------------------|---------------------|
| | <u>Revenues</u> | <u>Expenditures</u> | <u>Fund Balance</u> |
| Balance - Budgetary Basis, Exhibit V - June 30, 2010 | \$ 41,795,404 | \$ 41,754,246 | \$ 1,865,895 |
| Encumbrances outstanding at June 30, 2009, cancelled during the year ended June 30, 2010 | | 103,541 | |
| Encumbrances outstanding at June 30, 2009, liquidated during the year ended June 30, 2010 | | 199,729 | |
| Encumbrances outstanding at June 30, 2010, charged to budgetary expenditures during the year ended June 30, 2010 | | (381,593) | 381,593 |
| Teachers' Retirement System on-behalf payment | <u>1,596,014</u> | <u>1,596,014</u> | |
| Balance - GAAP Basis Exhibit IV - June 30, 2010 | <u>\$ 43,391,418</u> | <u>\$ 43,271,937</u> | <u>\$ 2,247,488</u> |

Capital Projects Authorizations

The following is a summary of certain projects authorizations at June 30, 2010:

| | <u>Authorization</u> | <u>Cumulative Expenditures</u> | <u>Balance June 30, 2010</u> |
|------------------|----------------------|------------------------------------|----------------------------------|
| Capital projects | \$ 33,844,942 | \$ 26,828,323 | \$ 7,016,619 |

B. Deficits

The Capital Projects Fund, Compensated Absences Fund and the Debt Service Fund (Nonmajor Governmental) have fund balance deficits of \$689,813, \$285,684 and \$72,794, respectively. These deficits will be funded by future transfers, and permanent financing.

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 endowments. Investment income (including depreciation of \$99,877) is approved for expenditures by the individual Boards responsible for each fund.

3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute or in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an "out of state bank," as defined by the Statutes, which is not a "qualified public depository."

The Connecticut General Statutes (Section 7-400) permit municipalities to invest in: 1) obligations of the United States and its agencies, 2) highly rated obligations of any state of the United States or of any political subdivision, authority or agency thereof, and 3) shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations. Other provisions of the Statutes cover specific municipal funds with particular investment authority. The provisions of the Statutes regarding the investment of municipal pension funds do not specify permitted investments. Therefore, investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable plan.

The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the State Short-Term Investment Fund (STIF) and the State Tax Exempt Proceeds Fund (TEPF). These investment pools are under the control of the State Treasurer, with oversight provided by the Treasurer's Cash Management Advisory Board, and are regulated under the State Statutes and subject to annual audit by the Auditors of Public Accounts. Investment yields are accounted for on an amortized-cost basis with an investment portfolio that is designed to attain a market-average rate of return throughout budgetary and economic cycles. Investors accrue interest daily based on actual earnings, less expenses and transfers to the designated surplus reserve, and the fair value of the position in the pool is the same as the value of the pool shares.

Deposits

Deposit Custodial Credit Risk - Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposit will not be returned. The Town does not have a deposit policy for custodial credit risk.

Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, \$485,496 of the Town's bank balance, including the component unit which participated in the cash pool, of \$818,892 was exposed to custodial credit risk as follows:

| | | |
|---|----|----------------|
| Uninsured and uncollateralized | \$ | 411,946 |
| Collateralized, held by banks | | <u>73,550</u> |
| Total Amount Subject to Custodial Credit Risk | \$ | <u>485,496</u> |

Connecticut General Statutes require that each depository maintain segregated collateral (not required to be based on a security agreement between the depository and the municipality and, therefore, not perfected in accordance with federal law) in an amount equal to a defined percentage of its public deposits based upon the depository's risk based capital ratio.

Cash Equivalents

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash and purchased within 90 days of maturity. At June 30, 2010, the Town's cash equivalents amounted to \$8,543,177. The following table provides a summary of the Town's cash equivalents (excluding U.S. government guaranteed obligations) as rated by nationally recognized statistical rating organizations. The pools all have maturities of less than one year.

| | <u>Standard and Poor's</u> |
|---|--------------------------------|
| State Short-Term Investment Fund (STIF) | AAAm |
| Cutwater - Cooperative Liquid Assets Securities System (CLASS) | AAAm |

Investments

Investments as of June 30, 2010 in all funds are as follows:

| <u>Investment Type</u> | <u>Fair Value</u> |
|---------------------------------------|-----------------------|
| Pooled open-end mutual fund accounts: | \$ <u>902,352</u> |

Interest Rate Risk - The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - Investments - As indicated above, State Statutes limit the investment options of cities and towns. The Town does not have an investment policy that further limits their investment options of the Town beyond that of the State Statutes.

Concentration of Credit Risk - The Town has no policy limiting an investment in any one issuer that is in excess of 5% of the Town's total investments.

Custodial Credit Risk - Custodial credit risk for an investment is the risk that, in the event of the failure of the counterparty (the institution that pledges collateral or repurchase agreement securities to the Town or that sells investments to or buys them for the Town), the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have a policy for custodial credit risk. At June 30, 2010, the Town did not have any uninsured and unregistered securities held by the counterparty, or by its trust department or agent that were not in the Town's name.

4. RECEIVABLES

Receivables as of year end for the Town's individual major funds, nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows.

| | <u>General Fund</u> | <u>Mansfield Discretionary Fund</u> | <u>Capital Projects</u> | <u>Nonmajor Governmental Funds</u> | <u>Sewer Operating Fund</u> | <u>Nonmajor Enterprise Fund</u> | <u>Internal Service Funds</u> | <u>Total</u> |
|------------------------------------|---------------------|---|-----------------------------|--|-------------------------------------|---|---------------------------------------|---------------------|
| Receivables: | | | | | | | | |
| Property taxes | \$ 707,757 | \$ | \$ | \$ | \$ | \$ | \$ | \$ 707,757 |
| Sewer assessments | | | | 13,300 | | | | 13,300 |
| Intergovernmental | 11,000 | | 1,168,035 | 126,602 | | | | 1,305,637 |
| Loans | | 1,192,156 | | | | | | 1,192,156 |
| Other | 82,196 | | | 17,206 | 100,670 | 15,026 | 241,460 | 456,558 |
| Total gross current receivables | 800,953 | 1,192,156 | 1,168,035 | 157,108 | 100,670 | 15,026 | 241,460 | 3,675,408 |
| Less: allowance for uncollectibles | 40,000 | | | | 2,170 | 5,000 | | 47,170 |
| Balance, June 30, 2010 | <u>\$ 760,953</u> | <u>\$ 1,192,156</u> | <u>\$ 1,168,035</u> | <u>\$ 157,108</u> | <u>\$ 98,500</u> | <u>\$ 10,026</u> | <u>\$ 241,460</u> | <u>\$ 3,628,238</u> |

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:

| | <u>Unavailable</u> | <u>Unearned</u> |
|---|---------------------|-------------------|
| Delinquent property taxes receivable | \$ 626,737 | \$ |
| Fees collected in advance | | 111,965 |
| Special assessments not yet due | 13,300 | |
| Grant drawdowns prior to meeting all eligibility requirements | | 84,222 |
| Housing loans receivable | 1,192,156 | |
| Advance tax collections | | 92,257 |
| Total Deferred/Unearned Revenue for Governmental Funds | <u>\$ 1,832,193</u> | <u>\$ 288,444</u> |

5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2010 was as follows:

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Transfers</u> | <u>Decreases</u> | <u>Ending Balance</u> |
|--|------------------------------|---------------------|--------------------|------------------|---------------------------|
| Governmental activities: | | | | | |
| Capital assets not being depreciated: | | | | | |
| Land | \$ 4,850,115 | \$ 100,000 | \$ - | \$ - | \$ 4,950,115 |
| Construction in progress | <u>4,602,111</u> | <u>3,465,025</u> | <u>(1,144,898)</u> | <u>14,480</u> | <u>6,907,758</u> |
| Total capital assets not being depreciated | <u>9,452,226</u> | <u>3,565,025</u> | <u>(1,144,898)</u> | <u>14,480</u> | <u>11,857,873</u> |
| Capital assets being depreciated: | | | | | |
| Land improvements | 1,778,904 | | | | 1,778,904 |
| Buildings | 33,461,057 | 52,376 | 54,946 | | 33,568,379 |
| Improvements other than buildings | 382,839 | - | 649,000 | | 1,031,839 |
| Machinery and equipment | 5,026,592 | 186,081 | 290,540 | 246,216 | 5,256,997 |
| Vehicles | 4,133,083 | 53,920 | 150,412 | 234,021 | 4,103,394 |
| Infrastructure | <u>50,181,888</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>50,181,888</u> |
| Total capital assets being depreciated | <u>94,964,363</u> | <u>292,377</u> | <u>1,144,898</u> | <u>480,237</u> | <u>95,921,401</u> |
| Less accumulated depreciation for: | | | | | |
| Land improvements | 198,219 | 59,361 | | | 257,580 |
| Buildings | 12,954,003 | 881,334 | | | 13,835,337 |
| Improvements other than buildings | 203,994 | 28,797 | | | 232,791 |
| Machinery and equipment | 3,175,167 | 334,690 | | 236,374 | 3,273,483 |
| Vehicles | 1,857,211 | 214,623 | | 210,620 | 1,861,214 |
| Infrastructure | <u>15,411,101</u> | <u>627,463</u> | <u>-</u> | <u>-</u> | <u>16,038,564</u> |
| Total accumulated depreciation | <u>33,799,695</u> | <u>2,146,268</u> | <u>-</u> | <u>446,994</u> | <u>35,498,969</u> |
| Total capital assets being depreciated, net | <u>61,164,668</u> | <u>(1,853,891)</u> | <u>1,144,898</u> | <u>33,243</u> | <u>60,422,432</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 70,616,894</u> | <u>\$ 1,711,134</u> | <u>\$ -</u> | <u>\$ 47,723</u> | <u>\$ 72,280,305</u> |
| Business-type activities: | | | | | |
| Capital assets not being depreciated: | | | | | |
| Land | \$ 74,798 | \$ - | \$ - | \$ - | \$ 74,798 |
| Construction in progress | <u>87,206</u> | <u>2,881</u> | <u>-</u> | <u>-</u> | <u>90,087</u> |
| Total capital assets not being depreciated | <u>162,004</u> | <u>2,881</u> | <u>-</u> | <u>-</u> | <u>164,885</u> |
| Capital assets being depreciated: | | | | | |
| Buildings | 139,625 | | | | 139,625 |
| Equipment | 401,232 | 24,281 | | | 425,513 |
| Pump station | 161,702 | | | | 161,702 |
| Sewer distribution system | <u>1,152,126</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,152,126</u> |
| Total capital assets being depreciated | <u>1,854,685</u> | <u>24,281</u> | <u>-</u> | <u>-</u> | <u>1,878,966</u> |
| Less accumulated depreciation for: | | | | | |
| Buildings | 126,635 | 8,543 | | | 135,178 |
| Equipment | 324,351 | 14,686 | | | 339,037 |
| Pump station | 46,290 | 2,891 | | | 49,181 |
| Sewer distribution system | <u>762,300</u> | <u>20,945</u> | <u>-</u> | <u>-</u> | <u>783,245</u> |
| Total accumulated depreciation | <u>1,259,576</u> | <u>47,065</u> | <u>-</u> | <u>-</u> | <u>1,306,641</u> |
| Total capital assets being depreciated, net | <u>595,109</u> | <u>(22,784)</u> | <u>-</u> | <u>-</u> | <u>572,325</u> |
| Business-Type Activities Capital Assets, Net | <u>\$ 757,113</u> | <u>\$ (19,903)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 737,210</u> |

Depreciation expense was charged to functions/programs as follows:

| | | |
|--|----|------------------|
| General government | \$ | 84,651 |
| Community environment | | 324,160 |
| Public safety | | 85,470 |
| Public works | | 877,407 |
| Education | | 564,627 |
| Capital assets held by the Town's internal service funds are charged to the various functions based on their usage of the assets | | <u>209,953</u> |
| Total Depreciation Expense - Governmental Activities | \$ | <u>2,146,268</u> |
| Business-type activities: | | |
| Sewer services | \$ | 23,836 |
| Solid waste services | | <u>23,229</u> |
| Total Depreciation Expense - Business-Type Activities | \$ | <u>47,065</u> |

6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Individual fund interfund receivable and payable balances at June 30, 2010 are as follows:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|------------------------|-----------------------------|---------------------|
| General Fund | Nonmajor Governmental Funds | \$ 125,148 |
| General Fund | Compensated Absences Fund | 494,315 |
| General Fund | Capital Projects Fund | 1,743,967 |
| General Fund | Internal Service Funds | 608,551 |
| General Fund | Enterprise Funds | 42,754 |
| Internal Service Funds | Nonmajor Governmental Funds | 17,772 |
| Fiduciary Funds | General Fund | <u>116,978</u> |
| Total | | \$ <u>3,149,485</u> |

All interfund receivables and payables are the result of regularly recurring transactions and represent temporary balances, with respect to the fiduciary funds. This is due to the funds' participation in the Town's pooled cash system.

Interfund Transfers:

| | Transfers In | | | | Total Transfers Out |
|-----------------------------|-----------------|----------------------------|---------------------------------|-----------------------------------|---------------------------|
| | General Fund | Capital Project Fund | Compensated Absences Fund | Nonmajor Governmental Funds | |
| Transfers out: | | | | | |
| General Fund | \$ | \$ | \$ | \$ 1,685,010 | \$ 1,685,010 |
| Nonmajor Governmental Funds | <u>2,500</u> | <u>873,600</u> | <u>50,000</u> | | <u>926,100</u> |
| Total Transfers In | <u>\$ 2,500</u> | <u>\$ 873,600</u> | <u>\$ 50,000</u> | <u>\$ 1,685,010</u> | <u>\$ 2,611,110</u> |

All transfers represent routine transactions that occur annually to move resources from one fund to another.

7. LONG-TERM DEBT

Governmental Activities

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2010 was as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> | <u>Due Within One Year</u> |
|--|------------------------------|---------------------|---------------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | |
| Bonds payable: | | | | | |
| General obligation bonds | \$ 1,975,000 | \$ | \$ 455,000 | \$ 1,520,000 | \$ 455,000 |
| Less deferred amounts: | | | | | |
| Bond premium | 6,136 | | 1,228 | 4,908 | |
| Deferred charge on refunding | <u>(93,236)</u> | | <u>(18,648)</u> | <u>(74,588)</u> | |
| Total bonds | <u>1,887,900</u> | | <u>437,580</u> | <u>1,450,320</u> | <u>455,000</u> |
| Net OPEB obligation | 1,700 | | 1,700 | - | |
| Capital leases | 858,000 | | 226,184 | 631,816 | 167,517 |
| Compensated absences | 565,376 | 879,644 | 871,022 | 573,998 | 114,800 |
| Retirement benefit | <u>2,403,924</u> | <u>544,914</u> | <u>252,191</u> | <u>2,696,647</u> | <u>285,866</u> |
| Total Governmental Activities Long-Term Liabilities | <u>\$ 5,716,900</u> | <u>\$ 1,424,558</u> | <u>\$ 1,788,677</u> | <u>\$ 5,352,781</u> | <u>\$ 1,023,183</u> |
| Business-type Activities: | | | | | |
| Compensated absences | \$ 18,114 | \$ 1,365 | \$ | \$ 19,479 | \$ 3,898 |
| Landfill closure/postclosure | <u>104,000</u> | | <u>4,000</u> | <u>100,000</u> | <u>4,000</u> |
| Total Governmental Activities Long-Term Liabilities | <u>\$ 122,114</u> | <u>\$ 1,365</u> | <u>\$ 4,000</u> | <u>\$ 119,479</u> | <u>\$ 7,898</u> |

The annual requirements to amortize serial bonds outstanding at June 30, 2010 are as follows:

| Year Ending June 30 | Schools | | | General Purpose | | | Total Net Debt Service to Maturity |
|---------------------------|-------------------|------------------|------------------------------------|---------------------|-------------------|------------------------------------|---|
| | Principal | Interest | Net Debt Service to Maturity | Principal | Interest | Net Debt Service to Maturity | |
| 2011 | \$ 85,000 | \$ 10,912 | \$ 95,912 | \$ 370,000 | \$ 53,853 | \$ 423,853 | \$ 519,765 |
| 2012 | 85,000 | 8,362 | 93,362 | 375,000 | 37,292 | 412,292 | 505,654 |
| 2013 | 80,000 | 5,600 | 85,600 | 380,000 | 20,300 | 400,300 | 485,900 |
| 2014 | 80,000 | 2,880 | 82,880 | 65,000 | 2,340 | 67,340 | 150,220 |
| | <u>\$ 330,000</u> | <u>\$ 27,754</u> | <u>\$ 357,754</u> | <u>\$ 1,190,000</u> | <u>\$ 113,785</u> | <u>\$ 1,303,785</u> | <u>\$ 1,661,539</u> |

Overlapping and Underlying Indebtedness

Mansfield is a member of Regional School District No.19 along with the towns of Ashford and Willington.

| | Amount of Outstanding Debt | Applicable Grants Receivable | Net Debt Outstanding | Applicable % of Net Debt Charge to Town | Town Net Overlapping Debt |
|-----------------------------------|----------------------------------|------------------------------------|-------------------------|--|------------------------------------|
| Regional School District No.19 | \$ <u>14,280,000</u> | \$ <u>9,919,024</u> | \$ <u>4,360,976</u> | <u>56.8%</u> | \$ <u>2,477,034</u> |

Termination Benefits

The Town provides severance payments to teachers and certain administrators upon retirement. To qualify for benefits the employee must achieve age 70 with at least 15 years of service as a teacher in Mansfield. The Town funds the severance cost for the 37 eligible participants. The benefits will be paid in future years as the employees retire. The amounts are paid as incurred from the General Fund. During the fiscal year ended June 30, 2010, \$252,191 was paid for these benefits.

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 | \$ 53,844,167 | \$ 2,390,380 | \$ 51,453,787 |
| Schools | 107,688,335 | 6,607,034 | 101,081,301 |
| Sewers | 89,740,279 | | 89,740,279 |
| Urban renewal | 77,774,908 | | 77,774,908 |
| Pension deficit | 71,792,223 | | 71,792,223 |

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, \$167,515,187.

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.

Authorized/Unissued Bonds

At June 30, 2010, the Town had \$5,000,380 of authorized and unissued bonds, \$1,200,380 for general purposes and \$3,800,000 for school purposes.

Landfill Closure and Postclosure Care Costs (Solid Waste Nonmajor Enterprise Fund)

State and Federal laws and regulations require landfill closures to meet certain standards. The Town is in the process of finalizing an agreement with the State Department of Environmental Protection for final capping of the landfill. The landfill was covered in November 2004. The monitoring costs for the next 25 years at \$4,000 per year are \$100,000. These amounts are based on estimates which are subject to change due to inflation, technology or applicable laws and regulations. The liability as described above is recorded in the nonmajor enterprise solid waste disposal fund.

8. RISK MANAGEMENT

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 fund is substantially funded by the Town's General Fund and Region 19 based upon estimates for the number of employees and type of coverage (single or family) and trends in the insurance claims and estimates for administration. 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 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 includes 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:

| | <u>Claims Payable July 1</u> | <u>Current Year Claims and Changes in Estimates</u> | <u>Claims Paid</u> | <u>Claims Payable June 30</u> |
|---------|--------------------------------------|---|------------------------|---------------------------------------|
| 2008-09 | \$ 453,478 | \$ 5,550,907 | \$ 5,536,003 | \$ 468,382 |
| 2009-10 | 468,382 | 5,094,550 | 5,152,932 | 410,000 |

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.

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 the coverage period 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.

9. PENSION PLANS

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.

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% of 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, 2008, 2009 and 2010 were, \$608,670, \$621,694 and \$636,299 respectively.

Teachers' Retirement Plan

All Town teachers participate in the State of Connecticut Teachers' Retirement System, a cost sharing plan with a special funding situation, under Section 10.183 of the General Statutes of the State of Connecticut. This is a multiple employer PERS. A teacher is eligible to receive a normal retirement benefit if he or she has:

- Attained age 60 and has accumulated 20 years of credited service in the public schools of Connecticut, or;
- Attained any age and has accumulated 35 years of credited service, at least 25 years of which are service in the public schools of Connecticut.

The Board of Education withholds 7.25% of all teachers' annual salaries and transmits the funds to the State Teachers' Retirement Board. Teacher payroll subject to retirement amounted to \$10,343,307.

The retirement system for teachers is funded by the State based upon the recommendation of the Teacher's Retirement Board. Such contribution includes amortization of actuarially computed unfunded liability. For the year ended June 30, 2010, the Town has recorded in the General Fund intergovernmental revenue schools and schools expenditures in the amount of \$1,596,014 as payments made by the State of Connecticut on behalf of the Town. The Town does not have any liability for teacher pension.

The State of Connecticut Teachers' Retirement System is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106.

10. OTHER POST EMPLOYMENT BENEFITS

A. Plan Description

The Town, in accordance with various collective bargaining agreements and State Statutes, is committed to providing health and other benefits to certain eligible retirees and their spouses through a single employer defined benefit plan. The Post-Employment Healthcare Trust covers all other Town and Board of Education employees, including teachers. Under the various collective bargaining agreements, retirees and beneficiaries currently receiving benefits are required to contribute specified percentages towards the cost of receiving those benefits. The Town does not issue a separate stand-alone financial statement for this program.

At July 1, 2008, Town plan membership consisted of the following:

| | Post- Employment Healthcare Trust |
|----------------------|--|
| Retired participants | 41 |
| Spouses | 16 |
| Active plan members | <u>332</u> |
| Total Participants | <u><u>389</u></u> |

B. Funding Policy

The Town administers a Postemployment Health Care Plan to provide medical benefits for eligible retirees and their spouses. Funding and payment of postemployment benefits are accounted for in the Post-Employment Healthcare Trust. The Town plans to continue a funding strategy that provides for normal cost and the amortization of the accrued liability. The Town contributes to its other post employment benefits fund based upon the recommendations in its OPEB actuarial study. The study accounts for numerous factors such as turnover and retirement rates, mortality assumptions, medical inflation and claims costs assumptions, and discount rate assumptions.

Eligibility:

Eligibility for benefits and the level of benefits generally range from 10 to 25 years of service at the time of retirement as determined by the employee's collective bargaining agreement or personnel rules (non-union employees).

Retiree Medical:

Retirees (as defined in the employee's respective collective bargaining agreement or personnel rules (non-union)) are eligible to purchase insurance through the Town. The Town contribution towards retiree medical varies from a fixed dollar amount to a percentage of the premium for one person coverage only.

Retiree Life Insurance:

Retirees (as defined in the employee's respective collective bargaining agreement or personnel rules (nonunion)) are eligible to purchase a life insurance policy until age 75; the maximum benefit for said policy is \$10,000.

C. Annual OPEB Cost and Net OPEB Obligations

The Town of Mansfield's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the Town's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Town's net OPEB obligation:

| | Post- Employment Healthcare Trust |
|--|--|
| Annual required contribution (ARC) | \$ 218,300 |
| Interest on net OPEB obligation | 128 |
| Adjustment to annual required contribution | <u>(155)</u> |
| Annual OPEB cost | 218,273 |
| Contributions made | <u>224,800</u> |
| Decrease in net OPEB obligation | (6,527) |
| Net OPEB obligation, beginning of year | <u>1,700</u> |
| Net OPEB (Asset), End of Year | <u>\$ (4,827)</u> |

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the fiscal years ended June 30, 2010 and 2009 are presented below.

| <u>Fiscal Year Ended</u> | <u>Annual OPEB Cost (AOC)</u> | <u>Actual Contribution</u> | <u>Percentage of AOC Contributed</u> | <u>Net OPEB Obligation (Asset)</u> |
|----------------------------------|---------------------------------------|--------------------------------|--|--|
| 6/30/09 | \$ 212,200 | \$ 210,500 | 99.20% | \$ 1,700 |
| 6/30/10 | 218,273 | 224,800 | 102.99% | (4,827) |

As of July 1, 2008, the most recent actuarial valuation date, the Town plan was 12.8% funded. The actuarial accrued liability for benefits was approximately \$1.92 million, and the actuarial value of assets was \$246,800 resulting in an unfunded actuarial accrued liability (UAAL) of approximately \$1.67 million.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as accrual results are compared with past expectations and new estimates are made about the future.

Schedule of Funding Progress

| Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) (b) | Unfunded AAL (OAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | OAAL as a Percentage of Covered Payroll ((b-a)/c) |
|--------------------------|-------------------------------|---------------------------------------|---------------------------|--------------------|---------------------|---|
| 7/1/08 | \$ 246,800 | \$ 1,916,300 | \$ 1,669,500 | 12.88% | 19,358,398 | 8.6% |

Schedule of Employer Contribution

| Fiscal Year | Annual Required Contribution | Percentage Contributed |
|-------------|------------------------------|------------------------|
| 6/30/09 | \$ 212,200 | 99.2% |
| 6/30/10 | 218,300 | 103.0% |

Projections for benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008 actuarial valuation of the Town Plan, the Projected Unit Credit Cost method was used. The actuarial assumptions include a 7.5% investment rate of return as a trust fund is in existence, which is the rate of the expected long-term investment returns of plan assets calculated based on the funding policy of the plan at the valuation date. The annual healthcare cost trend rate is 6.5% initially, reduced by decrements to an ultimate rate of 4.1% after seven years. The projected salary increases were 4%. The UAAL is being amortized as a 25 year level dollar amortization.

11. SUBSEQUENT EVENTS

On September 13, 2010 at Town Meeting, voters authorized the appropriation and the issuance of bonds in the amount of \$263,000 for various equipment acquisitions and capital maintenance.

On November 2, 2010 at Referendum, voters authorized the appropriation and the issuance of bonds in the amount of \$1,040,000 for the acquisition of land for open space, and \$2,735,000 for the replacement of the Stone Mill Road bridge and the Laurel Lane bridge.